

CITY OF **JACKSON**
Founded 1829

2020-2021
ADOPTED
BUDGET



2000



CITY OF JACKSON
City Offices
Courthouse
Sheriff
Public Works Energy



CITY OF JACKSON, MICHIGAN

Adopted Budget

For The Fiscal Year Ended June 30, 2021

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

Introductory Section

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Table of Contents

	Page
Introductory Section:	
Table of Contents	Intro1-4
List of Principal Officials	Intro 5
Organizational Chart	Intro 6
Budget Highlights for Fiscal Year 2020/21	Intro 7-14
Computation of 2020 City Tax Base	Intro 15
Ad Valorem Taxable Values - Ten Year Trends	Intro 16
Comparison of Tentative Millage Rates - Fiscal Years 2019/20 and 2020/21	Intro 17
City Millage Rates - Ten Year Trends	Intro 18
 Budget Resolutions:	
Annual Budget Resolution (<i>and subsequent amendment</i>)	1-11
 General Fund:	
Fund Resume	12
General Fund - Revenues & Expenditures (Chart)	13
Summary of Revenues, Expenditures and Changes in Fund Balance	14
General Fund Revenues By Department	15-18
General Fund Expenditures By Function/Department	19-20
Expense Detail:	
City Council	21
Charter Review Committee	22
City Manager	23-24
Finance	25-26
City Clerk	27-28
Management Information Services	29-30
Purchasing	31-32
City Treasurer	33-34
City Income Tax Administration	35-36
City Assessor	37-38
City Clerk - Elections	39-40
City Hall & Grounds	41-42
City Attorney	43-44
Personnel	45-46
Unallocated	47
Administrative Hearings Bureau	48
Police Department:	
Police Department Summary	49
Police Department Activity Personnel Chart	50
Police (General)	51-53
O.S.H.P. Grants	54-55
Consortium Training/In-Service Training	55

Table of Contents

(Continued)

	<u>Page</u>
General Fund:(Cont'd.)	
Expense Detail:(Cont'd.)	
Fire Department:	
Fire Department Personnel Schedule/Chart	56
Fire Suppression	57-58
Public Safety - Unallocated	59
Public Works:	
Public Works Summary	60
Forestry	61
Sidewalk Construction	62
Drains at Large	63
Street Lighting	64
Weed Control	65
Grounds Maintenance	66
Cemeteries	67-68
Tax Property Maintenance	69
Civic Affairs	70
Planning	71-72
Economic Development	73
Parks, Recreation & Grounds:	
Parks, Recreation & Grounds Summary	74
Parks, Recreation & Grounds Activity Personnel Chart	75
Parks, Recreation & Grounds Administration	76-77
Lt. Nixon Memorial Park	78
Parks & Facilities Maintenance	79-80
Historical District	81
Contributions to Other Funds	82
 Budget Stabilization Fund <i>(Reported in CAFR as part of the General Fund)</i>	 83-84
 Permanent Funds	
Cemetery Perpetual Maintenance Fund	85-86
Ella W. Sharp Endowment Fund	87-88
Lloyd E. Mount Endowment Fund	89-90
 Special Revenue Funds:	
Major Street Fund	91-101
Local Street Fund	102-110
Ella W. Sharp Park Operating Fund	111-119
Public Improvement Fund	120-121
Cortland St. Redevelopment Projects Fund	122-123
Building Department Fund	124-127
Housing Code Enforcement Fund	128-131
Building Demolition Fund	132-133
2014 Blight Elimination Grant Fund	134-135
2017 Blight Elimination Grant Fund	136-137
Drug Law Enforcement Fund	138-139
SAFER Grant Fund	140-141
Byrne JAG Grant Fund	142-145

Table of Contents

(Continued)

	Page
Special Revenue Funds (Continued) :	
Lead Hazard Control Grant Fund	146-147
Recreation Activity Fund	148-150
JPS Recreation Millage Program Fund	151-153
2008 Brownfield Revolving Loan Fund	154-155
Debt Service Funds:	
Debt Summary (Table/Chart)	156
2020 Capital Improvement Bonds Debt Service Fund	157-158
2017 Michigan Transportation Fund Debt Service Fund	159-160
2013 City Hall Refunding Debt Service Fund	161-162
Building Authority Debt Service Fund	163-164
2016 Capital Improvement Bonds Debt Service Fund	165-166
2018 Capital Improvement Bonds Debt Service Fund	167-168
2017 BRA TIF Refunding Debt Service Fund	169-170
2001 DDA TIF Debt Service Fund	171-172
2019 DDA TIF Refunding Debt Service Fund	173-174
2011 DDA TIF Refunding Debt Service Fund	175-176
2012 BRA TIF Refunding Debt Service Fund	177-178
Capital Project Funds:	
Capital Projects Fund	179-181
Water Equipment and Replacement Fund	182-186
Sanitary Sewer Maintenance Fund	187-189
Sanitary Sewer Replacement Fund	190-192
Wastewater Equipment Replacement Fund	193-194
2020 Capital Improvement Bonds Construction Fund	195-196
2017 Michigan Transportation Fund Construction Fund	197-198
2018 Capital Improvement Bonds Construction Fund	199-200
Brownfield Redevelopment Authority Fund	201-202
Downtown Development Authority Project Fund	203-204
Enterprise Funds:	
Ella W. Sharp Park Golf Practice Center Fund	205-206
Auto Parking System Fund	207-209
Parking Assessment Fund	210-212
Cooper/Francis Parking Decks Fund	213-214
Blackstone Parking Deck Fund	215-216
Sewer Fund	217-232
Water Fund	233-247
Internal Service Funds:	
Public Works Administration Fund	248-252
Engineering Administration Fund	253-257
Local Site Remediation Revolving Fund	258-259
Motor Pool & Garage Fund	260-262
Equipment Revolving Fund	263-264
Workers Compensation Fund	265-266
Self-Insured Healthcare Fund	267-268

Table of Contents

(Continued)

	<u>Page</u>
Trust & Agency Funds:	
County & School Tax Collection Fund	269-270
Employees Retirement System Fund	271-272
Policemen's and Firemen's Pension Fund	273-274
Policemen's and Firemen's Pension - Act 345 Fund	275-276
Public Employee Health Care Fund	277-278
Special Assessment Funds:	
Special Assessment Fund	279-280

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



CITY COUNCIL

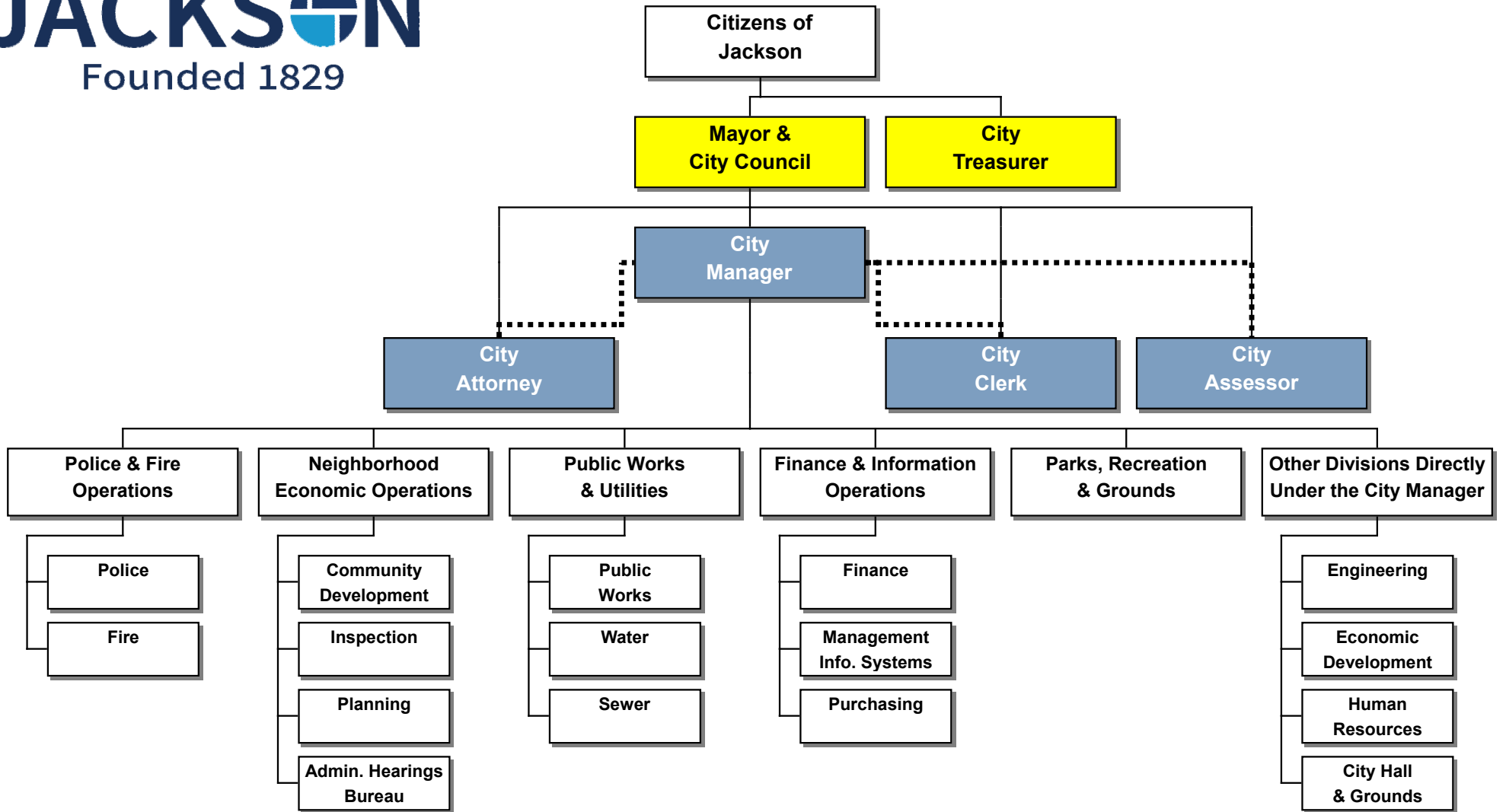
Derek J. Dobies, Mayor





Arlene Robinson	1st Ward
Freddie C. Dancy	2nd Ward
Jeromy Alexander	3rd Ward
Laura Dwyer Schlecte	4th Ward
Karen Bunnell (<i>Effective May 27, 2020</i>)	5th Ward
Will Forgrave	6th Ward

CITY OFFICIALS

Jonathan Greene, Interim City Manager

Martin J. Griffin	City Treasurer & Income Tax Administrator
Matthew Hagerty	City Attorney
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
Michael Osborn	Interim Director of Public Works/Public Utilities Director
Jason Yoakam	City Assessor



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



BUDGET HIGHLIGHTS FOR FISCAL YEAR 2020/21

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, 2020 and ending June 30, 2021.

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 20** - Submission of the City Manager's Proposed Budget to the City Council.
- May 12** - Public Hearing on the Budget
- May 21** - Budget Workshop
- May 26** - Adoption of the Budget

FUND OVERVIEW

Note Regarding This Budget and the Impact of COVID-19

This budget was initially prepared prior to the outbreak of the COVID-19 virus. As a result, the status quo budget is reflected in the Annual Budget Resolution as shown on pages 1-9. The City Council, immediately following the adoption of the Annual Budget Resolution, adopted the amendment contained on pages 10-11. This latter amendment includes changes that were felt by the City Council to be necessitated in order to maintain adequate surplus balances, especially within the General Fund, that were anticipated to result from the economic effects of the virus. This amendment included staffing terminations, not filling existing job vacancies, furloughs/layoffs and one-time rebate distributions from the City's Self-Insured Health Care and Workers Compensation Funds.

FUND OVERVIEW (Continued)

General Fund

The projected fund balance for June 30, 2021 is \$ 3.4 million or 12.6% of budgeted expenditures. When combined with the fund balance in the Budget Stabilization Fund of \$1.6 million, the City has a total projected fund balance of \$5.0 million in budgeted surplus, or 18.5% 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 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.

Total General Fund revenues, including transfers from other funds, are estimated to decrease slightly by \$ 173,000 or 0.7% over current years projected revenues. Property taxes – Act 345 reflect an increase of \$ 336,938 from projected amounts while the general operating levy is expected to increase \$ 115,450. Income taxes for the current fiscal year are expected to decline \$ 1 million from prior year levels as collections in the latter months have fallen off largely due to work-at-home practices required by the pandemic. The State also has extended the deadline to file city income taxes to July 31st from the normal April 30th deadline. Income tax revenues for next fiscal year have been budgeted at \$ 1.5 million below projected levels until we are able to measure the impact of this current pandemic. State shared revenue, overall, is estimated to decline \$ 89,233 based on recent state estimates.

Property tax revenues are showing indications of stabilizing with moderate growth. Ad Valorem values for fiscal year 2020/21 have increased 3.19%, which is the fourth 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 \$ 12.3 million in street and bridge construction is included in the Major and Local Street Funds’ budgets as well as over \$1.6 million in street and bridge maintenance for 2020/21. The two largest construction projects during 2020/21 are the Franklin: Brown to West project and the Martin Luther King Jr. Dr.: Morrell to Mason project – both at approximately \$ 1.3 million in fiscal year costs.

Public Improvement Fund

Funding of Major and Local Street Construction (\$ 489,928) makes up the bulk of funding uses from the Public Improvement Fund.

Cortland Street Redevelopment Projects Fund

The City acquired the former Vermeulen’s Furniture Building, as well as the adjoining former Masonic Temple, and had begun the renovation of these two structures located within the City’s downtown metro area in fiscal year 2017/18. Historically, the City has made significant investment for the purpose of facilitating private investment in the downtown metro area, which now includes this site. The proposed plan for this development was to house the Jackson School of the Arts as well as offices and a culinary institute. This project has utilizing corporate donations in addition to Brownfield, CDBG and other City funds. This Project was to emphasize the City’s view of the development of the downtown core as a critical part of improvement of the City’s metro area. Completion of this Project has been temporarily halted pending the outcome of the current pandemic and its effect on City operations. Completion of this project will continue as the economy recovers and continuing efforts to identify a suitable tenant are ongoing.

2020 Capital Improvement Bonds

In March of 2020 the City Council approved the sale of \$ 2.005 million in 2020 Capital Improvement Bonds with the subsequent closing occurring May 28th. These Bonds are being used to finance renovations and improvement to the City’s Martin Luther King Jr. Community Center. Debt service on this 10-year bond issue will be paid from the City’s Public Improvement Fund.

FUND OVERVIEW (Continued)

Sewer and Water Funds

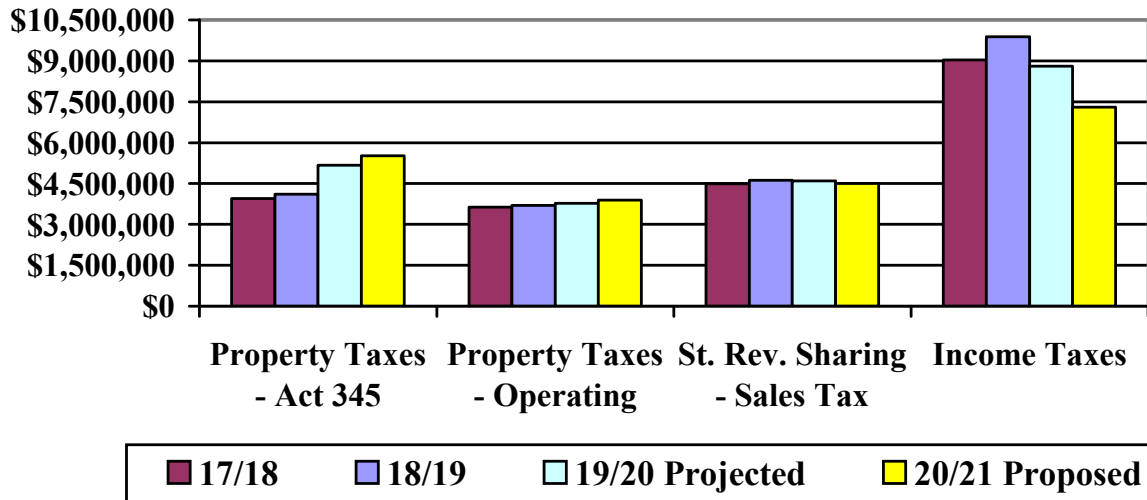
The proposed budget for 2020/21 includes a rate increase of 3% for sewer and 6% for water to become effective July 1, 2020, as adopted by the City Council on June 16th. These rate increases are necessitated by the need for increased maintenance costs, infrastructure replacement related to both aging systems as well as to begin implementation of the State-mandated lead service water line removal project.

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 Adopted Budget on page 18-5. A detail of the new sewer construction projects can be found in the Sanitary Sewer Replacement Fund #405 on page 192.

REVENUES

- The City’s tax base increased from approximately \$ 614 million to nearly \$ 633 million, or 3.0%. General Operating millage revenues will also increase nearly 3.0% after reductions for captured tax increments are factored. No Headlee rollback is anticipated. The actual Act 345 millage rate, which is currently at 9.21 mills, will increase 3.26% to 9.51 mills in order to meet increasing actuarial contribution requirements for the City’s Police and Fire pension system. This actuarial increase is necessitated by the recent adoption of more conservative assumptions that will have the effect of improving the funding ratio of that system. The Act 345 Plan currently is 51.5% funded while the State’s minimum funding requirement is 60%. The City expects to reach this minimum funding requirement within the next few years and to eventually fully fund that system by the year 2030 using these more conservative assumptions.
- The Adopted Budget for 2020/21 projects that the City will receive constitutional state revenue sharing in the amount of \$ 2,692,192, which is a decrease of \$ 133,588, or 4.7 %, over the current year projected amount. The statutory portion of revenue sharing is expected to increase \$ 44,355, or 2.5%, to \$ 1,818,548 from the current fiscal year amount of \$ 1,774,193. These amounts were based on the most recent May 15th state projections.
- A review of actual income tax collections through March 31st of this year indicates the City has collected nearly \$269,000 less than at that point one year ago. It will be difficult to accurately determine what the total impact on income taxes will be since at this time since the filing deadline was extended to July 30th (from April 30th) nor how many and how quickly individuals and businesses will be able to return to the status they had prior to the current situation.

Following is a graphical summary of the General Funds major revenue categories from fiscal year 2017/18 through the adopted budget for 2020/21:



EXPENDITURES

GENERAL FUND

General Government

- Adopted 2020/21 expenditures will decrease 0.9% from the current fiscal year. No wage increases for the MAPE bargaining unit are projected for tier 1 and tier 2 employees, respectively. Health insurance rates for all employees reflect an estimated 15% decrease over the current year's illustrative rates as the City enters its seventh full year of its Self-insured Healthcare Plan, which was implemented 7/1/14. Recent discussions with the City's healthcare consultants indicates the City will likely see some small increases in the administrative component of the rates while the claims portion of the estimated health costs will also modestly increase resulting in a small increase in the "illustrative rates" of 5.6% for 2020/21. This increase follows two years of consecutive decreases of 22% in 2018 and 6% in the current fiscal year. The City adds a 5-10% surcharge to these "illustrative rates" to finance future retiree health care (OPEB) costs.
- Addition of an Assistant City Manager and deletion of the Administrative Assistant position in the City Manager's activity budget. In addition, the Neighborhood Outreach/Community Center Supervisor position allocation to the City Manager's activity of 25% will be deleted and a new position of Chief Equity Officer will be added to the Personnel activity budget.

Police Department

- An 4.0 % increase from current projected 2019/20 expenditures in the General Police Department Activity.
- A 3.50% wage increase for the Police Non-Supervisory employees, per contract, is budgeted. The Police Supervisory unit employees current contract expires June 30th and negotiations are ongoing.
- Significant staffing reductions include all cadet positions, vacant Deputy Director and patrol officer positions and two Community Service Specialists positions. (Note : remaining cadet position will fill patrol officer position shortly after fiscal year year starts.)
- Projected termination pay includes the potential retirement of two Patrol Officers and one Communications Specialist.
- Generally, most operational expenditures proposed are in line with past actual levels.
- The City now utilizes a fleet management contract to provide the City with vehicles, which became effective in fiscal year 2018. The Police Department will have a proposed 19 patrol vehicles acquired through that program as well as 3 administrative vehicles for 2020/21.

Fire Department

- An 7.1% increase from current projected 2019/20 projected expenditures, however, 4.6% of that increase is attributable to Act 345 pension costs funded with a tax levy.
- Wage increase are scheduled for those firefighters hired prior to 7/1/12 (Tier I) at 1.75% and those hired after that date (Tier II) at 3.0%.
- Continuation of existing budgeted full-time firefighter staffing levels within the General Fund. The Department requested an additional 6 firefighters that would be trained and available to fill positions created by future retirements, however, uncertainties related to COVID-19 does not provide enough assurance that funding for these positions would be available next year and, as a result, those positions are not included in this proposed budget.
- The SAFER Grant (Fund # 272) that was awarded to the City in 2012 had expired during fiscal year 2016. The City was then awarded a new SAFER grant, which covered the period 2/11/17 through 2/10/19 and is currently under extension. The amount of this current grant is \$ 1,673,558 and is also accounted for in the SAFER Grant Fund # 272. This grant was finalized in the fall of 2019. The City is looking at the possibility of applying for a new SAFER Grant but they are still in the early stages of determining the requirements and restrictions that will be part of that grant.
- The City approved the purchase of a new pumper truck (\$ 459,493) in the spring of 2015 to replace an aging pumper recently taken out of service. Lease-purchase financing was also approved to pay for the costs of this apparatus not covered by the initial down payment of \$ 60,000. There are four remaining annual payments of \$ 64,436 with the final payment due 7/16/22.
- A new ladder truck costing 1.15 million as well as a used pumper truck were purchased with bonds in 2018 and are being financed with a transfer from the General Fund to the debt service fund.

GENERAL FUND (Continued)

Other Public Safety

- The City's scheduled contribution to the Police and Fire Pension in the current fiscal year is \$ 543,093 and will decrease to \$ 524,841 in fiscal year 2020/21 based on the City Actuary's recommendation. This is a closed pension plan – all active police and fire members are in the City's Act 345 Pension Plan. The most recent actuarial report projects this contribution amount to remain the same through fiscal year 2023/24 and then begin to decline substantially each year as the Plan approaches full funding.
- Police and Fire health insurance costs for retirees will increase as a result of annual premium increases discussed earlier but also due to an increase in eligible retirements. Police and Fire retiree health insurance, including stipends paid for those Police retirees who forego health insurance, are estimated to increase to \$1,716,500 in fiscal year 2021. As more police and fire retirees become Medicare eligible (those hired after 4/1/88 pay into Medicare), the City should see more declines in this cost since the City is not required to provide the full coverage amount past Medicare age as with the older police and fire retirees.

Community & Economic Development

- Day-to-day staffing of the Planning (101-701), Economic Development (101-728) and the Historical District Commission activities (101-803) is the responsibility of the Neighborhood Economic Operations Department. The proposed Planning (101-701) budget continues to include funding for the City to remain a member of Region II Planning Commission.
- The Economic Development Activity (101-728) was added by the City Council during the 2013/14 budget adoption process. Funds previously utilized for the activities of the Enterprise Group, a county-wide economic development organization, continue to be used to fund the activities of this new created department. Funds for the acquisition of property as well as planning and design of proposed development concepts are included in the current and proposed budget to help facilitate development. Efforts to hire a full-time Economic Director are not proposed to be filled in the coming fiscal year due to funding uncertainties.

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 in the JPS Recreation Millage Fund # 297 and are administered by the Parks, Recreation and Grounds Administration staff on behalf of the School District.

Contributions to Other Funds

- Continued operating subsidies to the Sharp Park Operating Fund in the proposed amount of \$169,500. 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 \$ 886,000 in the current fiscal year. This subsidy was reduced from a total of \$ 2.18 million estimated to be required from both this fiscal year and next from the General Fund to complete the project. While the Masonic Building portion of this project is substantially complete, the remaining work needed to finish the culinary incubator portion of this project was recently halted due to uncertainty of funding from the General Fund related to the COVID-19+ situation.
- In recent years the Capital Projects Fund has received the net lease rentals from the City's two cell tower locations and those funds have been designated for Public Arts-related projects. These amounts, for both the current and subsequent fiscal years, have been deleted from this proposed budget, also because of COVID-19. It is anticipated that these funds will be restored as the City's financial outlook becomes more stable.

EXPENDITURES (Continued)

MAJOR STREET FUND

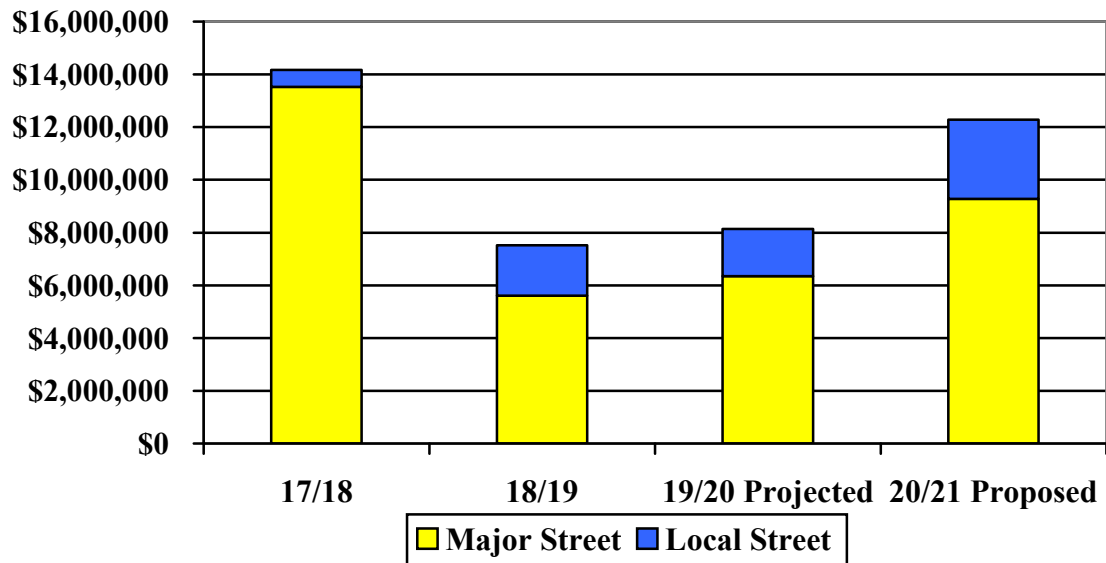
The Major Street Fund budget will provide for street and bridge construction (including State Highway Construction) totaling over \$ 9.3 million in 2020/21. As indicated earlier, two largest construction projects during 2020/21 are the Franklin: Brown to West project and the Martin Luther King Jr. Dr.: Morrell to Mason project – both at approximately \$ 1.3 million in fiscal year costs, or about 28% of all the construction projects planned.

Other smaller street projects that are included in the budget are as detailed in the Major Street Fund budget section on pages 85 and 91.

LOCAL STREET FUND

The most significant street construction projects planned in the Local Street Fund for 2020/21 is the Douglas: West to Mound project (\$ 666,247). Other smaller street projects that are included in the proposed budget are as detailed in the Local Street Fund budget section on page 96.

Below is graphical summary of Major Street and Local Street expenditures for construction since fiscal year 2017/18:



PUBLIC IMPROVEMENT FUND

As indicated previously, funding of Major and Local Street Construction (\$ 489,928) make up the bulk of funding uses from the Public Improvement Fund. Other uses include funds for debt retirement related to bonds sold in 2016 for parking improvements and bonds sold in 2018 for the installation of city hall elevators, Sharp Park Golf Course irrigation system and the DPW portion of the new Public Utilities Building, which will be shared with Water and Sewer Fund operations. Funds are also included to finance the debt service on the 2020 Capital Improvement Bonds which will be sold in late April to provide funds for the Martin Luther King Jr. Community Center \$ 2 million renovation project. Also provided for in this year and next year’s proposed budget are funds to be contributed to the City’s Auto Parking Fund which will cover parking construction expenses not covered by the balance of 2018 Capital Improvement Bond proceeds.

EXPENDITURES (Continued)

SEWER FUND

The proposed budget for projects within the Sanitary Sewer Replacement Fund (#405) total just over \$ 1.0 million in fiscal year 2020/21. Details for these specific projects can be found in the Sanitary Sewer Replacement Fund # 405 section of the proposed budget (page 182).

Capital purchases, which can be found in the Wastewater Equipment Replacement Fund # 406, include a portion of the Public Works/Utilities Building (\$ 2,127,459 for this fiscal year to finish) and lift station improvements/upgrades (\$625,000). The lift station projects are to be financed with the 2018 Capital Improvements Bond issue referenced above while the DPW Building and remaining projects and equipment will be paid with the remaining bonds as well as available funds on hand.

Sewer rates were raised an average of 10% in fiscal year 2017/18 through 2019/20. These rate increases are considered necessary to provide funds needed to upgrade these aging treatment plants and their related infrastructure. The proposed sewer rate increase for 2020/21 is 3.0%.

WATER FUND

The Water Department continues its replacement of lead water services and obsolete water mains with the estimated amount for fiscal year 2020/21 totaling over \$ 3.0 million. A listing of the streets that are budgeted for water main replacements can be found in the Water Equipment & Replacement Fund (#402) section of the proposed budget (page 175). 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 \$ 5.6 million in new water main replacements. Remaining funds from the 2018 Capital Improvement Bond issue will finance approximately \$ 1.1 million of this total cost with the balance expended from available funds on hand.

Other significant capital improvements scheduled include the Water portion of the Public Works/Utilities Building (\$2,127,459 for this fiscal year to finish), meters (\$ 529,000) and treatment plant improvements that include sandblasting and painting basement pipe gallery and lead abatement (\$ 500,000), sandblasting and painting damaged metal and replace V-notch clarifiers (\$ 500,000) and a Sodium Hypochlorite Generation System (\$ 500,000).

Water rates were raised an average of 10% in fiscal year 2017/18 and 2018/19 and for the current fiscal year the rate increase was 4.0% . The proposed rate increase for 2020/21 will average 6.0%.

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 fifth full year in this program the City has not only seen its health care costs somewhat stabilize but we have been able to maintain a proposed reserve in the Self-Insured Health Fund expected to exceed \$ 1 million at the end of the 2020/21 fiscal year. This has been accomplished while at the same time providing funds for the transfer of a projected \$ 4.27 million in surplus funds to the City's Public Employee Health Care (OPEB) Fund during that same period.

Based on recent discussions with our healthcare consultants, healthcare illustrative rates (the rates we charge ourselves to fund estimated claims and administration costs) will increase 5.6% for next fiscal year. This follows two fiscal years where we experienced rate decreases of 22% in 2018/19 and 6% in the current fiscal year. Prior to implementation of this program it was not uncommon to experience double digit percentage increases annually.

SUMMARY (continued)

The COVID-19 virus is expected to change the way we all will live going forward. Information regarding its impact is still developing daily and as yet will still do not know how it will ultimately impact us individually and collectively as a City.

I expect there to be several upcoming discussions regarding the current budget projections and how they will change. A budget should always be viewed as a dynamic document – one that is always changing to meet differing demands over time...this will never be truer than it will be for this document in the coming fiscal year.

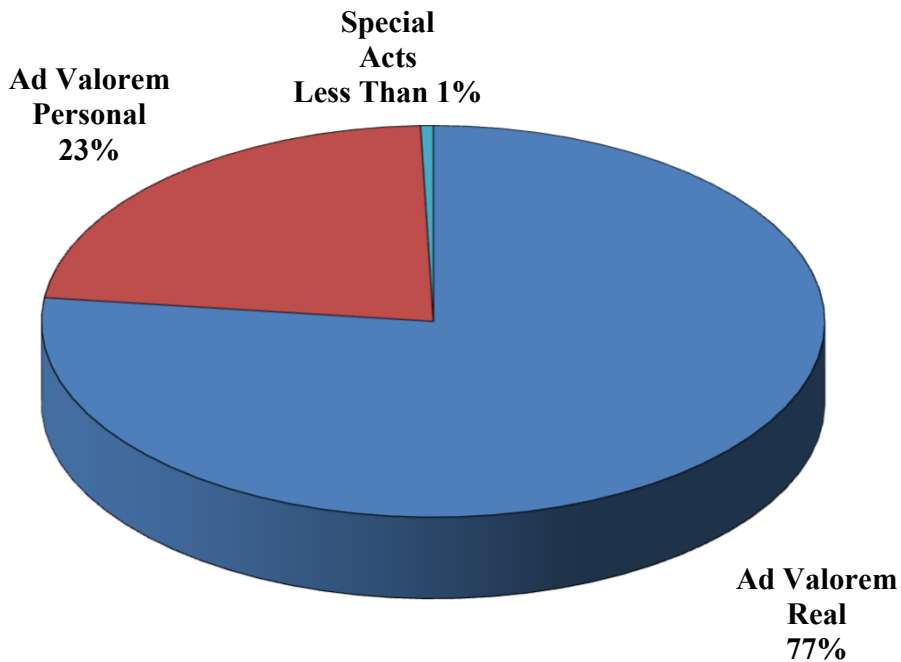
Respectfully submitted,



**Jonathan Greene
Interim City Manager**

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Computation of 2020 City Tax Base

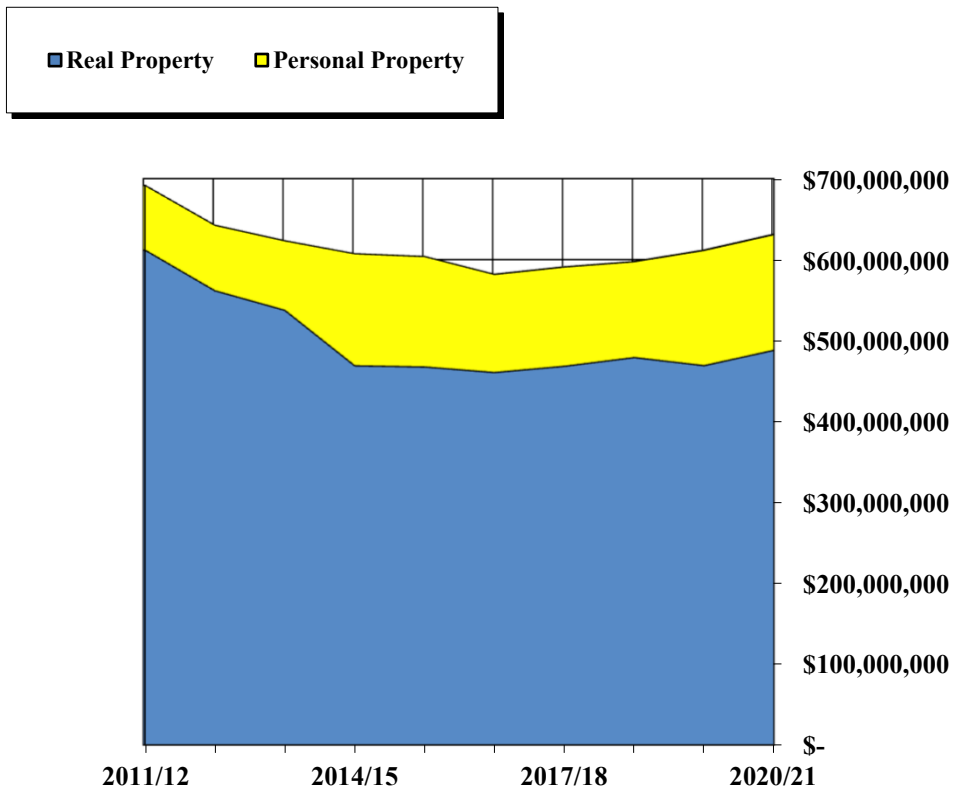
Ad Valorem Taxable Value :		
Real Property <i>(Net of Non-Collectible Ren Zone Values of \$ 2,583,659)</i>	\$ 487,949,558	
Personal Property <i>(Net of Non-Collectible Ren Zone Values of \$719,800)</i>	<u>142,981,000</u>	\$ 630,930,558
Tentative Reduction in Taxable Value		(\$1,444,900)
Obsolete Property Rehabilitation Act - Frozen		228,480
Neighborhood Enterprise Zone		228,678
Industrial Facilities Tax - New	1,510,415	
	<u>50%</u>	755,208
Land Bank Authority	28,459	
	<u>50%</u>	14,230
Renaissance Zone (25% Taxable)	198,065	
	<u>25%</u>	49,516
Renaissance Zone (50% Taxable)	1,137,462	
	<u>50%</u>	568,731
Renaissance Zone (75% Taxable)	1,967,932	
	<u>75%</u>	1,475,949
Total 2019 City Tax Base		<u><u>\$ 632,806,450</u></u>



City of Jackson
Fiscal Year 2020/21 Adopted Budget
Ad Valorem Taxable Values
Ten Year Trends

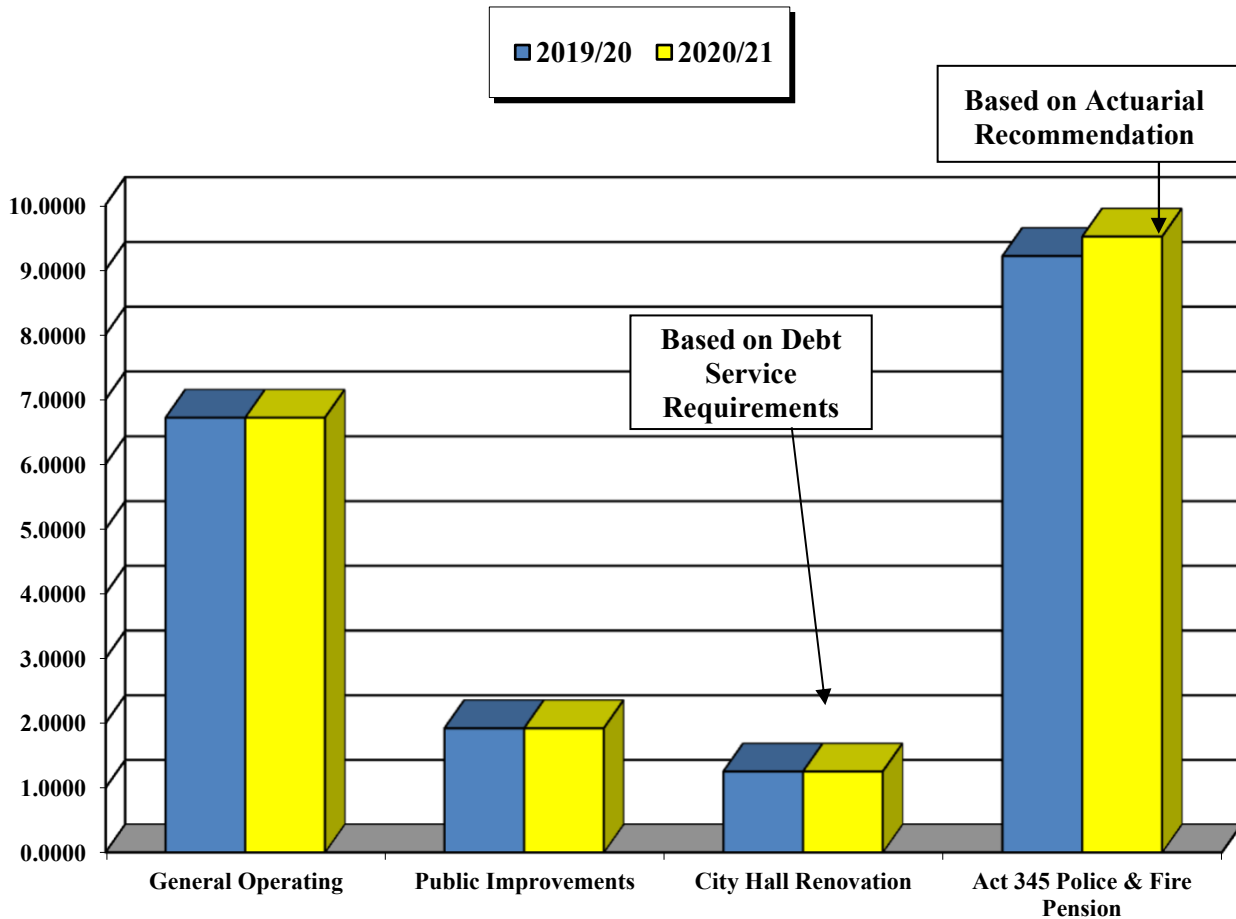
Fiscal Year	Real Property	Personal Property	Total (1)	% Change
2011/12	\$ 611,658,592	\$ 80,010,400	\$ 691,668,992	-4.62%
2012/13	561,462,145	80,966,400	642,428,545	-7.12%
2013/14	537,316,073	85,933,700	623,249,773	-2.99%
2014/15	468,803,456	138,432,300	607,235,756	-2.57%
2015/16	467,344,160	136,449,200	603,793,360	-0.57%
2016/17	460,485,394	121,253,800	581,739,194	-3.65%
2017/18	468,201,989	122,673,195	590,875,184	1.57%
2018/19	478,965,972	118,474,471	597,440,443	1.11%
2019/20	468,968,511	142,452,700	611,421,211	2.34%
2020/21	487,949,558	142,981,000	630,930,558	3.19%

NOTE: Amounts shown have not been netted of tentative reduction of taxable value of \$ 1,444,900.



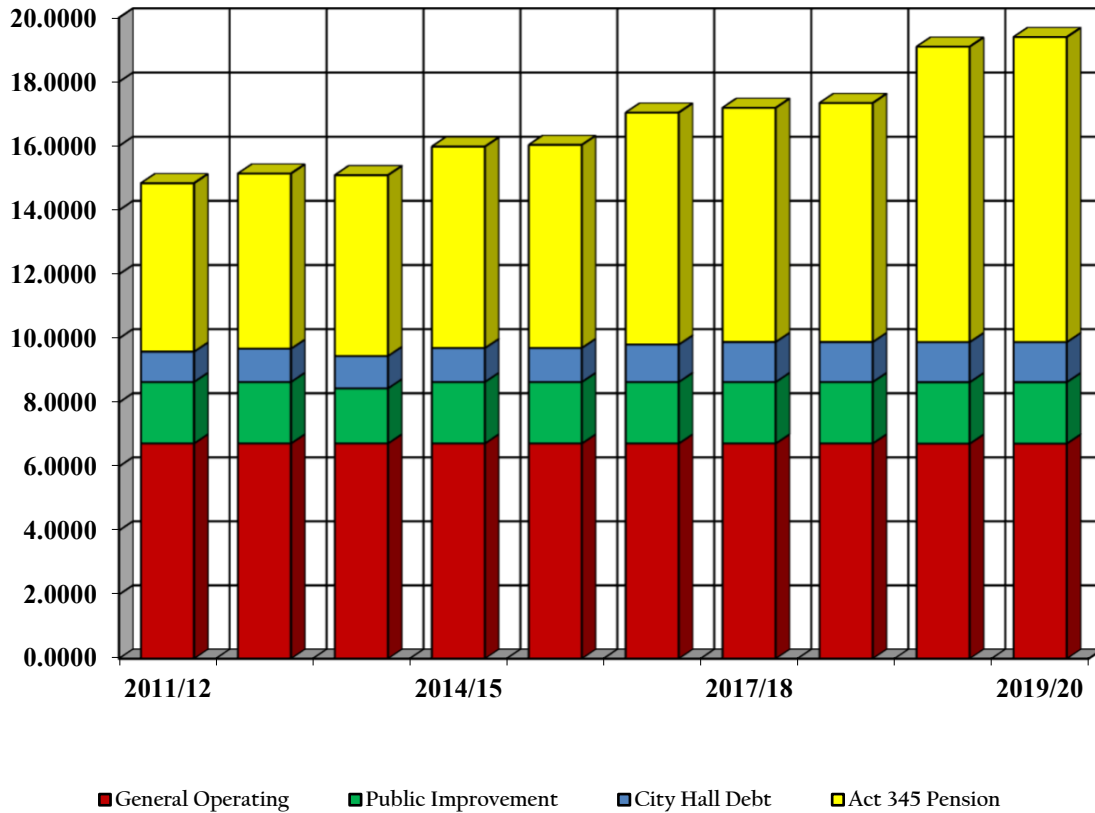
City of Jackson
Fiscal Year 2020/21 Adopted Budget
Comparison of Tentative Millage Rates
For Fiscal Year 2019/20 and 2019/20

<u>Purpose of Millage</u>	<u>Millage Rates</u>		<u>Change</u>	
	2019/20	2020/21	Mills	Percent
General Operating	6.7158	6.7158	+ 0.0000	0.00%
Public Improvements	1.9187	1.9187	+ 0.0000	0.00%
City Hall Debt	1.2500	1.2500	+ 0.0000	0.00%
Act 345 Police & Fire Pension	9.2100	9.5100	+ 0.3000	3.26%
Total City Millage	19.0945	19.3945	+ 0.3000	1.57%



**City of Jackson
Fiscal Year 2020/21 Adopted Budget
City Millage Rates
Ten Year Trends**

<u>Fiscal Year</u>	<u>General Operating</u>	<u>Public Improvement</u>	<u>Act 345 Police & Fire Pension</u>	<u>City Hall Debt</u>	<u>Total</u>
2011/12	6.7192	1.9197	5.2500	0.9500	14.8389
2012/13	6.7192	1.9197	5.4600	1.0400	15.1389
2013/14	6.7192	1.7197	5.6400	1.0100	15.0889
2014/15	6.7192	1.9197	6.2800	1.0600	15.9789
2015/16	6.7192	1.9197	6.3300	1.0640	16.0329
2016/17	6.7192	1.9197	7.2300	1.1700	17.0389
2017/18	6.7192	1.9197	7.3000	1.2500	17.1889
2018/19	6.7192	1.9197	7.4500	1.2500	17.3389
2019/20	6.7158	1.9187	9.2100	1.2500	19.0945
2020/21	6.7158	1.9187	9.5100	1.2500	19.3945



Budget Resolutions

ANNUAL BUDGET RESOLUTION

BY THE CITY COUNCIL:

WHEREAS, prior to the first regular council meeting in May, the Interim 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, 2020, through June 30, 2021, 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, 2020 to June 30, 2021, 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 2019/20 budget be amended to those amounts reflected in the 2019/20 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 \$ 629,485,658.

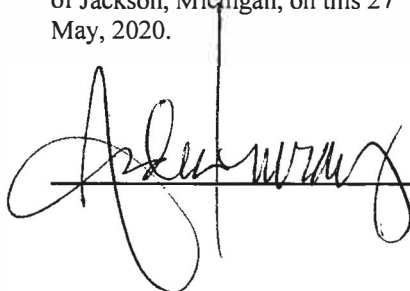
BE IT FURTHER RESOLVED, that it is ordered that a tax as set forth below be levied upon the taxable valuation of all industrial property qualified under Act 198 of 1974, property qualified under the Neighborhood Enterprise Zone classification, property qualified under the Land Bank Authority classification, 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 \$ 3,320,792.

General Operating	6.7158 mills
Public Improvements	1.9187 mills
City Hall Debt	1.2500 mills
State Act 345 Police and Fire Pension	<u>9.5100 mills</u>
	<u>19.3945 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 26th day of May, 2020.

IN WITNESS WHEREOF, I have hereunto affixed my signature and the Seal of the City of Jackson, Michigan, on this 27th day of May, 2020.

 City Clerk

Attachment A
Revenue Summary for Fiscal Year 2020/21

Fund	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
101 General Fund:						
Property Taxes	8,401,637	8,705,148	9,748,560	9,842,711	10,287,285	10,287,285
Income Taxes	9,042,070	9,882,250	9,800,000	9,800,000	9,800,000	9,800,000
Licenses And Permits	264,555	258,778	264,575	242,479	246,025	246,025
Federal Grants	64,519	23,550	26,714	17,769	18,120	18,120
State Grants	11,272	7,493	8,379	5,423	7,700	7,700
State Revenue Sharing	4,532,351	4,657,527	4,828,720	4,817,539	4,918,549	4,918,549
Charges For Services	1,455,770	1,453,403	1,699,222	1,430,713	1,253,030	1,253,030
Fines And Forfeits	550,696	398,997	536,220	679,270	578,400	578,400
Investment Income	246,660	198,500	104,308	207,308	187,481	187,481
Contributions From Other Funds	77,702	141,480	113,000	141,000	145,000	145,000
Miscellaneous	213,461	481,738	195,777	199,325	211,250	211,250
	24,860,693	26,208,864	27,325,475	27,383,537	27,652,840	27,652,840
102 Budget Stabilization Fund						
Interest	9,469	35,012	20,000	36,000	36,000	36,000
	9,469	35,012	20,000	36,000	36,000	36,000
151 Cemetery Perpetual Maintenance:						
Charges For Goods And Services	26,742	26,590	32,000	32,000	32,000	32,000
Investment Income	34,082	47,267	47,000	47,000	47,000	47,000
	60,824	73,857	79,000	79,000	79,000	79,000
155 Ella W. Sharp Endowment:						
Investment Income	2,979	38,333	22,886	23,400	24,000	24,000
	2,979	38,333	22,886	23,400	24,000	24,000
160 Lloyd E. Mount Endowment:						
Donations	405	0	0	0	0	0
Investment Income	476	9,237	5,000	6,900	7,000	7,000
	881	9,237	5,000	6,900	7,000	7,000
202 Major Street:						
Federal & State Grants	7,961,783	2,511,627	2,045,452	1,557,229	3,219,260	3,219,260
State Gas & Weight Tax	2,852,361	3,051,344	2,750,000	3,000,000	3,000,000	3,000,000
State Trunkline Maintenance	120,024	107,889	206,927	206,927	206,927	206,927
Interest	(3,103)	9,932	5,250	6,000	6,000	6,000
Miscellaneous	270,549	138,461	62,540	91,877	62,540	62,540
Contributions From Other Funds	4,293,971	4,040,980	3,566,010	3,846,192	2,953,867	2,953,867
	15,495,585	9,860,233	8,636,179	8,708,225	9,448,594	9,448,594
203 Local Street:						
State Gas & Weight Tax	868,693	926,084	775,000	775,000	775,000	775,000
State MDOT Supplemental	272,377	464,550	0	0	0	0
Miscellaneous	3,957	31,697	1,000	15,000	10,000	10,000
Contributions From Other Funds	580,403	3,217,199	1,370,216	904,581	1,395,837	1,395,837
	1,725,430	4,639,530	2,146,216	1,694,581	2,180,837	2,180,837
208 Ella W. Sharp Park Operating:						
General	469,101	426,581	489,600	475,250	483,600	483,600
Golf Practice Center	0	0	0	33,100	39,500	39,500
Sharp Park Mini-Golf Course	105,871	105,818	122,000	117,500	125,000	125,000
Parks & Facilities Maintenance	172,732	237,725	177,886	205,300	200,500	200,500
	747,704	770,124	789,486	831,150	848,600	848,600
245 Public Improvement:						
Property Taxes	1,109,680	1,130,622	1,150,000	1,152,072	1,177,400	1,177,400
Interest	5,066	15,574	8,000	12,000	10,000	10,000
	1,114,746	1,146,196	1,158,000	1,164,072	1,187,400	1,187,400
246 Cortland St. Redevelopment Projects:						
Miscellaneous-Donations	0	300,000	0	11,380	74,640	74,640
Contributions From Other Funds	506,300	1,966,301	1,030,730	1,094,000	24,000	24,000
	506,300	2,266,301	1,030,730	1,105,380	98,640	98,640

Attachment A
Revenue Summary for Fiscal Year 2020/21

Fund	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
249 Building Department:						
Licenses, Permits & Fees	452,687	579,768	412,500	591,500	472,500	472,500
Investment Income/Misc.	7,564	8,155	3,000	7,500	4,000	4,000
	<u>460,251</u>	<u>587,923</u>	<u>415,500</u>	<u>599,000</u>	<u>476,500</u>	<u>476,500</u>
251 Housing Code Enforcement:						
Charges For Goods And Services	971,293	1,108,058	1,020,000	877,000	1,005,000	1,005,000
Investment Income/Miscellaneous	75,272	76,930	57,500	55,000	67,500	67,500
Contributions From Other Funds	0	0	116,000	209,700	212,300	212,300
	<u>1,046,565</u>	<u>1,184,988</u>	<u>1,193,500</u>	<u>1,141,700</u>	<u>1,284,800</u>	<u>1,284,800</u>
252 Building Demolitions:						
Charges for Services/Miscellaneous	182,837	160,753	1,000	28,000	1,000	1,000
Contributions From Other Funds	352,300	875,000	300,000	0	0	0
	<u>535,137</u>	<u>1,035,753</u>	<u>301,000</u>	<u>28,000</u>	<u>1,000</u>	<u>1,000</u>
254 2014 Blight Elimination Grant						
Federal Grants	1	0	0	0	0	0
Miscellaneous	10,500	2	0	0	0	0
Contributions From Other Funds	69,496	53,420	85,000	0	0	0
	<u>79,997</u>	<u>53,422</u>	<u>85,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
265 Drug Law Enforcement:						
Sale of Property	3,111	1,882	500	1,000	500	500
Interest	68	426	200	477	350	350
Miscellaneous	14,331	28,486	15,000	21,450	17,027	17,027
Contributions From Other Funds	0	0	0	0	0	0
	<u>17,510</u>	<u>30,794</u>	<u>15,700</u>	<u>22,927</u>	<u>17,877</u>	<u>17,877</u>
272 SAFER Grant:						
Federal Grants	650,675	593,757	214,853	162,633	0	0
	<u>650,675</u>	<u>593,757</u>	<u>214,853</u>	<u>162,633</u>	<u>0</u>	<u>0</u>
275 Byrne JAG Grant:						
Federal Grants	0	35,989	30,070	96,481	0	0
	<u>0</u>	<u>35,989</u>	<u>30,070</u>	<u>96,481</u>	<u>0</u>	<u>0</u>
282 Lead Hazard Control Grant:						
Federal Grants	62,948	100,819	2,548,097	110,000	0	0
Contributions From Other Funds	0	0	0	40,705	0	0
	<u>62,948</u>	<u>100,819</u>	<u>2,548,097</u>	<u>150,705</u>	<u>0</u>	<u>0</u>
296 Recreation Activity:						
Charges For Goods And Services	254,742	259,273	244,380	238,315	238,300	238,300
Investment Income	1,453	4,102	1,453	4,000	4,000	4,000
	<u>256,195</u>	<u>263,375</u>	<u>245,833</u>	<u>242,315</u>	<u>242,300</u>	<u>242,300</u>
297 JPS Recreation Millage Program:						
Contributions From Local Units	574,750	587,448	570,000	570,000	570,000	570,000
Investment Income	262	1,265	200	1,000	1,000	1,000
	<u>575,012</u>	<u>588,713</u>	<u>570,200</u>	<u>571,000</u>	<u>571,000</u>	<u>571,000</u>
308 2020 Capital Improvement Bonds Debt Service:						
Contributions From Other Funds	0	0	0	0	220,508	220,508
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>220,508</u>	<u>220,508</u>
352 2017 Mich. Trans. Fund Bonds Debt Service:						
Contributions From Other Funds	760,564	762,681	759,185	759,185	760,448	760,448
	<u>760,564</u>	<u>762,681</u>	<u>759,185</u>	<u>759,185</u>	<u>760,448</u>	<u>760,448</u>
366 2013 City Hall Refunding Debt Service:						
Property Taxes	778,085	795,734	807,300	806,352	774,600	774,600
Interest	1,344	2,702	1,000	2,600	2,500	2,500
	<u>779,429</u>	<u>798,436</u>	<u>808,300</u>	<u>808,952</u>	<u>777,100</u>	<u>777,100</u>

Attachment A
Revenue Summary for Fiscal Year 2020/21

Fund	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
385 2016 Capital Improvement Bonds Debt Service:						
Contributions From Other Funds	137,492	139,316	140,863	140,863	142,186	142,186
	<u>137,492</u>	<u>139,316</u>	<u>140,863</u>	<u>140,863</u>	<u>142,186</u>	<u>142,186</u>
386 2018 Capital Improvement Bonds Debt Service:						
Contributions From Other Funds	0	1,437,709	1,432,375	1,432,375	1,438,000	1,438,000
	<u>0</u>	<u>1,437,709</u>	<u>1,432,375</u>	<u>1,432,375</u>	<u>1,438,000</u>	<u>1,438,000</u>
389 2017 BRA TIF Refunding Debt Service:						
Contributions From Other Funds	418,017	415,620	420,868	420,868	420,852	420,852
	<u>418,017</u>	<u>415,620</u>	<u>420,868</u>	<u>420,868</u>	<u>420,852</u>	<u>420,852</u>
394 2001 DDA TIF Debt Service:						
Contributions From Other Funds	2,080,750	2,200,750	2,330,750	2,330,750	2,460,750	2,460,750
	<u>2,080,750</u>	<u>2,200,750</u>	<u>2,330,750</u>	<u>2,330,750</u>	<u>2,460,750</u>	<u>2,460,750</u>
395 2019 DDA TIF Refunding Debt Service:						
Bond Proceeds	0	0	0	5,715,000	0	0
Contributions From Other Funds	0	0	0	107,667	206,687	206,687
	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,822,667</u>	<u>206,687</u>	<u>206,687</u>
396 2011 DDA TIF Refunding Debt Service:						
Contributions From Other Funds	247,575	247,575	247,575	123,413	0	0
	<u>247,575</u>	<u>247,575</u>	<u>247,575</u>	<u>123,413</u>	<u>0</u>	<u>0</u>
397 2012 BRA TIF Refunding Debt Service:						
Contributions From Other Funds	713,619	739,369	754,319	754,319	787,319	787,319
	<u>713,619</u>	<u>739,369</u>	<u>754,319</u>	<u>754,319</u>	<u>787,319</u>	<u>787,319</u>
401 Capital Projects:						
Federal & State Grants	50,000	0	0	0	0	0
Investment Income	690	565	500	1,000	500	500
Contributions From Other Funds	31,305	175,640	32,000	368,654	238,713	238,713
Donations/Miscellaneous	180,683	71,166	32,500	47,705	0	0
	<u>262,678</u>	<u>247,371</u>	<u>65,000</u>	<u>417,359</u>	<u>239,213</u>	<u>239,213</u>
402 Water Equipment & Replacement:						
Investment Income	41,683	72,214	21,218	32,250	21,855	21,855
Contributions From Other Funds	5,033,281	3,806,767	7,876,451	6,714,782	4,731,294	4,731,294
	<u>5,074,964</u>	<u>3,878,981</u>	<u>7,897,669</u>	<u>6,747,032</u>	<u>4,753,149</u>	<u>4,753,149</u>
404 Sanitary Sewer Maintenance:						
Contributions From Other Funds/Interest	247,032	266,856	402,787	404,974	416,641	416,641
	<u>247,032</u>	<u>266,856</u>	<u>402,787</u>	<u>404,974</u>	<u>416,641</u>	<u>416,641</u>
405 Sanitary Sewer Replacement:						
Investment Income/Misc.	25,157	141,861	10,000	15,000	15,000	15,000
Contributions From Other Funds	750,324	1,242,857	1,068,848	1,251,469	1,041,647	1,041,647
	<u>775,481</u>	<u>1,384,718</u>	<u>1,078,848</u>	<u>1,266,469</u>	<u>1,056,647</u>	<u>1,056,647</u>
406 Wastewater Equipment Replacement:						
Investment Income	18,831	38,903	13,000	18,000	15,000	15,000
Contributions From Other Funds	1,149,891	1,225,252	1,700,000	3,260,748	1,257,300	1,257,300
	<u>1,168,722</u>	<u>1,264,155</u>	<u>1,713,000</u>	<u>3,278,748</u>	<u>1,272,300</u>	<u>1,272,300</u>
408 2018 Capital Improvement Bonds Construction:						
Investment Income	0	0	0	0	0	0
Bond Proceeds	0	0	0	2,010,000	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,010,000</u>	<u>0</u>	<u>0</u>
425 2017 Mich. Trans. Fund Bonds Construction:						
Investment Income	0	59,696	0	23,000	6,000	6,000
	<u>0</u>	<u>59,696</u>	<u>0</u>	<u>23,000</u>	<u>6,000</u>	<u>6,000</u>
486 2018 Capital Improvement Bonds Construction:						
Investment Income	0	360,980	27,976	210,000	5,000	5,000
Bond Proceeds	16,611,868	0	0	0	0	0
	<u>16,611,868</u>	<u>360,980</u>	<u>27,976</u>	<u>210,000</u>	<u>5,000</u>	<u>5,000</u>

Attachment A

Revenue Summary for Fiscal Year 2020/21

Fund	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
489 Brownfield Redevelopment Authority:						
Property Taxes	1,250,535	1,280,901	1,286,100	1,342,056	1,359,174	1,359,174
Investment Income	7,686	19,369	8,000	9,000	9,000	9,000
	<u>1,258,221</u>	<u>1,300,270</u>	<u>1,294,100</u>	<u>1,351,056</u>	<u>1,368,174</u>	<u>1,368,174</u>
494 Downtown Development Authority Project:						
Property Taxes	1,137,449	1,266,070	1,455,663	1,498,826	1,585,000	1,585,000
Investment Income	17,115	48,309	20,000	30,000	30,000	30,000
Miscellaneous	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
	<u>2,654,564</u>	<u>2,814,379</u>	<u>2,975,663</u>	<u>3,028,826</u>	<u>3,115,000</u>	<u>3,115,000</u>
508 Ella W. Sharp Park Golf Practice Center:						
Charges For Goods And Services	32,073	30,487	37,750	33,100	0	0
Investment Income	298	624	250	0	0	0
Contributions From Other Funds	10,000	20,000	0	0	0	0
	<u>42,371</u>	<u>51,111</u>	<u>38,000</u>	<u>33,100</u>	<u>0</u>	<u>0</u>
514 Auto Parking System:						
Parking Fines and Permits	45,645	9,783	7,160	4,531	4,300	4,300
Investment Income	269	476	300	200	200	200
Miscellaneous	0	0	0	112,821	0	0
Contributions From Other Funds	478,816	645,453	218,399	574,877	208,542	208,542
	<u>524,730</u>	<u>655,712</u>	<u>225,859</u>	<u>692,429</u>	<u>213,042</u>	<u>213,042</u>
518 Parking Assessment:						
Parking Fines and Permits	69,008	209,808	163,121	181,414	178,146	178,146
Investment Income	1,094	5,486	750	800	800	800
Contributions From Other Funds	48,750	68,976	63,000	85,558	85,558	85,558
	<u>118,852</u>	<u>284,270</u>	<u>226,871</u>	<u>267,772</u>	<u>264,504</u>	<u>264,504</u>
519 Cooper/Francis Parking Decks:						
Parking Fines and Permits	12,445	9,577	12,000	12,000	12,000	12,000
Investment Income/Miscellaneous	3,333	8,434	4,050	4,050	4,050	4,050
	<u>15,778</u>	<u>18,011</u>	<u>16,050</u>	<u>16,050</u>	<u>16,050</u>	<u>16,050</u>
520 Blackstone Parking Deck:						
Bond Proceeds	0	0	11,530,000	0	11,530,000	11,530,000
	<u>0</u>	<u>0</u>	<u>11,530,000</u>	<u>0</u>	<u>11,530,000</u>	<u>11,530,000</u>
590 Sewer:						
Charges For Goods & Services	5,927,372	6,519,888	6,556,627	6,646,027	6,814,412	6,814,412
State Grants	0	825,433	0	167,000	0	0
Interest & Rents	18,045	87,848	20,000	40,335	40,424	40,424
Miscellaneous	140,262	70,462	72,000	61,000	70,000	70,000
	<u>6,085,679</u>	<u>7,503,631</u>	<u>6,648,627</u>	<u>6,914,362</u>	<u>6,924,836</u>	<u>6,924,836</u>
591 Water:						
Charges For Goods & Services	9,143,069	9,593,745	10,132,511	10,155,159	11,832,921	11,832,921
Interest & Rents	28,702	1	22,495	42,000	24,745	24,745
Contributions From Other Funds	238,536	251,754	351,183	351,183	410,143	410,143
Miscellaneous	155,699	117,023	163,894	179,696	167,172	167,172
	<u>9,566,006</u>	<u>9,962,523</u>	<u>10,670,083</u>	<u>10,728,038</u>	<u>12,434,981</u>	<u>12,434,981</u>
641 Public Works Administration:						
Charges For Goods & Services	340,872	378,026	392,038	392,038	407,720	407,720
Investment Income & Miscellaneous	10,128	8,784	4,244	4,244	4,371	4,371
	<u>351,000</u>	<u>386,810</u>	<u>396,282</u>	<u>396,282</u>	<u>412,091</u>	<u>412,091</u>
642 Engineering Administration:						
Charges For Goods And Services	330,963	306,674	300,000	300,000	300,000	300,000
Investment Income & Miscellaneous	398	2,141	600	1,000	600	600
	<u>331,361</u>	<u>308,815</u>	<u>300,600</u>	<u>301,000</u>	<u>300,600</u>	<u>300,600</u>

Attachment A
Revenue Summary for Fiscal Year 2020/21

Fund	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
643 Local Site Remediation Revolving:						
Investment Income & Miscellaneous	2,151	2,748	1,500	1,000	300	300
Contributions From Other Funds	67,687	58,659	59,000	66,614	64,832	64,832
	<u>69,838</u>	<u>61,407</u>	<u>60,500</u>	<u>67,614</u>	<u>65,132</u>	<u>65,132</u>
661 Motor Pool And Garage:						
Charges For Goods And Services	151,924	172,488	204,621	195,678	200,689	200,689
Investment Income & Miscellaneous	26,279	18,649	15,120	17,014	15,574	15,574
Equipment Rental	747,672	754,912	890,532	750,000	787,500	787,500
Contributions From Other Funds	0	0	0	100,000	0	0
	<u>925,875</u>	<u>946,049</u>	<u>1,110,273</u>	<u>1,062,692</u>	<u>1,003,763</u>	<u>1,003,763</u>
664 Equipment Revolving:						
Charges For Goods & Services	22,594	11,672	5,781	5,781	5,781	5,781
	<u>22,594</u>	<u>11,672</u>	<u>5,781</u>	<u>5,781</u>	<u>5,781</u>	<u>5,781</u>
676 Workers Compensation:						
Investment Income	56,651	34,288	50,000	45,000	45,000	45,000
Miscellaneous	11,258	74,415	11,000	30,000	30,000	30,000
Contributions From Other Funds	145,758	82,493	90,000	90,000	90,000	90,000
	<u>213,667</u>	<u>191,196</u>	<u>151,000</u>	<u>165,000</u>	<u>165,000</u>	<u>165,000</u>
677 Self-Insured Healthcare:						
Investment Income	11,806	24,251	15,000	15,000	15,000	15,000
Miscellaneous	214,302	117,279	0	0	0	0
Contributions - Other Funds	4,556,400	4,026,965	4,600,000	3,846,000	4,422,900	4,422,900
Contributions - Employees	881,086	767,309	885,500	735,000	845,250	845,250
	<u>5,663,594</u>	<u>4,935,804</u>	<u>5,500,500</u>	<u>4,596,000</u>	<u>5,283,150</u>	<u>5,283,150</u>
703 County & School Tax Collection:						
Investment Income	15,026	46,107	35,000	47,000	47,000	47,000
	<u>15,026</u>	<u>46,107</u>	<u>35,000</u>	<u>47,000</u>	<u>47,000</u>	<u>47,000</u>
731 Employees Retirement System:						
Investment Income	3,645,700	2,261,427	3,740,000	3,835,000	4,370,000	4,370,000
Employee Contributions	712,503	659,685	809,715	809,715	815,000	815,000
Contributions From Other Funds	821,020	835,542	1,067,587	1,067,587	1,073,343	1,073,343
	<u>5,179,223</u>	<u>3,756,654</u>	<u>5,617,302</u>	<u>5,712,302</u>	<u>6,258,343</u>	<u>6,258,343</u>
732 Policemen's & Firemen's Pension:						
Investment Income	485,324	207,598	353,000	313,000	313,000	313,000
Contributions From General Fund	567,276	506,251	543,093	543,093	524,841	524,841
	<u>1,052,600</u>	<u>713,849</u>	<u>896,093</u>	<u>856,093</u>	<u>837,841</u>	<u>837,841</u>
734 Policemen's & Firemen's Pension-Act 345:						
Investment Income	4,571,578	2,440,054	3,805,000	2,975,000	3,125,000	3,125,000
Employee Contributions	498,083	507,173	515,000	515,000	525,000	525,000
Contributions From General Fund	4,219,714	4,422,430	5,559,682	5,559,682	5,916,061	5,916,061
	<u>9,289,375</u>	<u>7,369,657</u>	<u>9,879,682</u>	<u>9,049,682</u>	<u>9,566,061</u>	<u>9,566,061</u>
736 Public Employee Health Care:						
Investment Income	102,825	121,307	150,000	150,000	150,000	150,000
Contributions From Other Funds	1,250,000	1,250,000	625,000	625,000	625,000	625,000
	<u>1,352,825</u>	<u>1,371,307</u>	<u>775,000</u>	<u>775,000</u>	<u>775,000</u>	<u>775,000</u>
895 Special Assessment:						
Special Assessments	491,943	839,022	2,065,682	1,402,500	928,906	928,906
Contributions From Other Funds	177,690	598,552	604,649	0	0	0
	<u>669,633</u>	<u>1,437,574</u>	<u>2,670,331</u>	<u>1,402,500</u>	<u>928,906</u>	<u>928,906</u>

Attachment B

Expense Summary for Fiscal Year 2020/21

		2017/18	2018/19	2019/20	2019/20	2020/21	2020/21
		Actual	Actual	Budget	Projected	Proposed	Adopted
General Fund:							
101-101	City Council	105,816	102,938	119,571	108,860	108,860	108,860
101-103	Charter Commission	2,466	140	2,500	2,500	2,500	2,500
101-172	City Manager	466,948	574,242	566,063	665,600	614,641	614,641
101-191	Finance	408,737	434,318	460,500	450,851	458,828	458,828
101-215	City Clerk	138,028	183,779	206,337	233,496	299,556	299,556
101-228	Mgt. Information Services	282,552	292,231	353,940	350,522	323,775	323,775
101-233	Purchasing	107,664	109,624	114,237	117,758	124,686	124,686
101-253	City Treasurer	313,298	339,393	382,485	365,430	393,767	393,767
101-254	City Income Tax Admin.	153,684	234,456	222,957	220,862	243,166	243,166
101-257	City Assessor	386,764	490,386	523,210	554,248	541,180	541,180
101-262	City Clerk-Elections	88,364	74,455	132,248	140,713	130,312	130,312
101-265	City Hall & Grounds	293,362	329,573	353,727	372,650	352,714	352,714
101-266	City Attorney	496,157	612,049	651,598	652,663	703,519	703,519
101-270	Personnel	341,614	297,486	268,760	276,324	434,707	434,707
101-278	Unallocated	708,569	798,478	867,571	820,432	852,618	852,618
101-299	Admin. Hearings Bureau	176,743	384,144	305,269	736,365	415,945	415,945
101-301	Police	8,880,065	9,168,232	10,675,846	10,289,328	11,142,429	11,142,429
101-311	OHSP Grant	9,111	6,740	15,000	11,451	15,000	15,000
101-313	OHSP Grant Underage Drinking Enf.	0	0	7,964	0	0	0
101-320	Consortium Training	18,766	30,284	21,000	27,432	30,000	30,000
101-321	In-Service Training	8,614	6,754	8,379	3,500	7,000	7,000
101-340	Fire Suppression	3,358,735	3,584,920	4,337,044	4,283,194	4,633,617	4,633,617
101-350	Public Safety - Unallocated	2,225,709	1,914,280	2,103,393	2,119,318	2,242,591	2,242,591
101-442	Forestry	367,501	454,184	434,058	594,073	474,392	474,392
101-444	Sidewalk Construction	7,876	29,070	34,726	34,726	37,704	37,704
101-445	Drains At Large	23,442	33,359	74,710	74,710	76,686	76,686
101-450	Street Lighting	457,135	577,638	544,215	557,623	571,111	571,111
101-455	Weed Control	40,696	70,926	93,215	95,002	99,940	99,940
101-465	Ground Maintenance	101,624	174,950	228,521	495,197	401,199	401,199
101-567	Cemeteries	277,829	289,012	287,733	305,880	305,875	305,875
101-571	Tax Property Maintenance	162,948	253,784	169,552	380,062	224,045	224,045
101-572	Civic Affairs	35,505	51,288	61,039	118,535	73,986	73,986
101-701	Planning	129,351	143,503	225,955	203,695	239,423	239,423
101-728	Economic Development	435,490	442,117	710,910	362,549	115,000	115,000
101-752	Parks, Rec. & Grounds Admin.	549,829	543,162	586,149	588,288	535,804	535,804
101-758	Lt. Nixon Memorial Park	80,950	87,987	92,143	92,750	92,550	92,550
101-771	Parks and Facilities Maint.	690,839	699,082	636,222	705,034	717,779	717,779
101-803	Historical District	8,051	8,644	18,005	14,766	10,737	10,737
101-965	Contributions to Other Funds	841,895	3,102,164	1,039,323	1,328,298	285,547	285,547
General Fund Total		23,182,727	26,929,772	27,936,075	28,754,685	28,333,189	28,333,189
102	Budget Stabilization Fund	9,469	35,012	20,000	36,000	36,000	36,000
Permanent Funds:							
151	Cemetery Perpetual Maintenance	37,259	47,267	47,000	47,000	47,000	47,000
155	Ella W. Sharp Endowment	25,171	22,733	22,886	23,400	24,000	24,000
160	Lloyd E. Mount Endowment	5,561	4,992	5,000	6,900	7,000	7,000

Attachment B

Expense Summary for Fiscal Year 2020/21

		2017/18	2018/19	2019/20	2019/20	2020/21	2020/21
		Actual	Actual	Budget	Projected	Proposed	Adopted
Special Revenue Funds :							
202	Major Street	15,809,161	7,866,178	8,916,234	8,747,665	11,862,604	11,862,604
203	Local Street	1,516,382	2,596,802	2,583,699	2,735,497	3,988,617	3,988,617
208	Ella W. Sharp Park Operating	741,250	784,174	783,934	840,499	845,765	845,765
245	Public Improvement	997,833	1,140,597	915,777	1,110,340	1,282,941	1,282,941
246	Cortland St. Redevelopment Projects	506,300	2,261,301	1,030,730	1,105,213	98,452	98,452
249	Building Department	437,576	426,476	576,429	685,651	694,190	694,190
251	Housing Code Enforcement	1,014,635	1,181,857	1,195,237	1,187,365	1,284,753	1,284,753
252	Building Demolitions	414,830	705,855	310,505	628,295	61,750	61,750
254	2014 Blight Elimination Grant	79,997	53,422	85,000	0	0	0
265	Drug Law Enforcement	14,357	17,945	22,934	22,927	17,697	17,697
272	SAFER Grant	650,675	593,757	214,853	162,633	0	0
275	Byrne JAG Grant	0	35,989	30,070	96,481	0	0
282	Lead Hazard Control Grant	62,948	100,819	2,548,097	150,705	0	0
296	Recreation Activity	240,453	250,552	243,867	244,367	243,867	243,867
297	JPS Recreation Millage Program	547,813	558,515	569,014	589,275	566,247	566,247
Debt Service Funds :							
308	2020 Capital Imp. Bonds Debt Service	0	0	0	0	220,508	220,508
352	2017 MTF Bonds Debt Service	760,564	762,681	759,185	759,185	760,448	760,448
366	2013 City Hall Refunding Debt Service	805,800	805,800	808,300	805,300	800,500	800,500
385	2016 Capital Imp. Bonds Debt Service	137,492	139,316	140,863	140,863	142,186	142,186
386	2018 Capital Imp. Bonds Debt Service	0	1,437,709	1,432,375	1,432,375	1,438,000	1,438,000
389	2017 BRA TIF Refunding Debt Service	418,017	415,620	420,868	420,868	420,852	420,852
394	2001 DDA TIF Debt Service	2,080,750	2,200,750	2,330,750	2,330,750	2,460,750	2,460,750
395	2019 DDA TIF Refunding Debt Service	0	0	0	5,822,667	206,687	206,687
396	2011 DDA TIF Refunding Debt Service	247,575	247,575	247,575	123,413	0	0
397	2012 BRA TIF Refunding Debt Service	713,619	739,369	754,319	754,319	787,319	787,319
Capital Projects Funds :							
401	Capital Projects	173,615	200,888	32,000	429,786	238,713	238,713
402	Water Equipment & Replacement	4,516,631	4,735,619	9,071,591	6,714,782	5,914,118	5,914,118
404	Sanitary Sewer Maintenance	247,032	266,856	402,787	404,974	416,641	416,641
405	Sanitary Sewer Replacement	960,466	478,570	1,068,848	1,251,469	1,041,647	1,041,647
406	Wastewater Equipment Replacement	942,435	1,253,398	2,555,000	3,657,459	1,730,000	1,730,000
408	2020 Capital Improvemt. Bonds Construction	0	0	0	2,010,000	0	0
425	2017 MTF Bonds Construction	3,758,912	2,051,246	1,318,593	950,372	1,129,780	1,129,780
486	2018 Capital Improvemt. Bonds Construction	3,811,726	4,543,565	5,460,722	7,843,676	988,881	988,881
489	Brownfield Redevelopment Authority	1,296,021	1,346,214	1,356,009	1,355,810	1,377,308	1,377,308
494	DDA Project	2,327,930	2,448,325	2,580,325	2,563,830	2,669,437	2,669,437
Enterprise Funds :							
508	Sharp Park Golf Practice Center	33,419	55,649	37,726	58,654	0	0
514	Auto Parking System	148,536	252,751	258,874	611,828	266,748	266,748
518	Parking Assessment	105,344	220,307	232,827	237,771	264,500	264,500
519	Cooper/Francis Parking Decks	309,936	250,841	313,156	251,808	252,816	252,816
520	Blackstone Parking Deck	0	0	11,530,000	0	11,530,000	11,530,000
590	Sewer	6,663,256	8,002,855	7,612,141	8,534,425	8,671,491	8,671,491
591	Water	10,304,861	9,199,720	14,346,718	12,336,079	14,578,239	14,578,239
Internal Service Funds :							
641	Public Works Administration	264,099	307,115	460,247	381,715	461,139	461,139
642	Engineering Administration	247,326	273,476	303,636	275,467	290,476	290,476
643	Local Site Remediation Revolving	251,510	0	0	208,000	24,000	24,000
661	Motor Pool & Garage	951,616	832,637	1,620,224	1,508,755	1,416,377	1,416,377
664	Equipment Revolving	22,594	11,672	5,781	5,781	5,781	5,781
676	Workers' Compensation	155,393	113,043	155,670	170,919	166,233	166,233
677	Self-Insured Healthcare Fund	5,172,263	5,540,514	5,529,150	4,842,257	5,409,900	5,409,900

Attachment B
Expense Summary for Fiscal Year 2020/21

		2017/18	2018/19	2019/20	2019/20	2020/21	2020/21
		Actual	Actual	Budget	Projected	Proposed	Adopted
Trust & Agency Funds :							
703	County & School Tax Collection	15,026	46,107	35,000	47,000	47,000	47,000
731	Employees' Retirement System	4,064,758	4,107,689	4,400,000	4,040,000	4,110,000	4,110,000
732	Policemen's & Firemen's Pension	811,207	794,673	765,992	761,000	749,000	749,000
734	Policemen's & Firemen's Pension-345	5,814,356	5,322,826	6,700,000	6,300,000	6,700,000	6,700,000
736	Public Employee Health Care	18,056	53,965	75,000	75,000	75,000	75,000
Special Assessment Funds :							
895	Special Assessment	387,878	3,762,979	2,265,682	1,402,500	928,906	928,906

DEPARTMENTAL REPORT

MEMO TO: Honorable Mayor and City Councilmembers

FROM: Jonathan Greene, Interim City Manager

DATE: May 19, 2020

RECOMMENDATION: Amendment to the City of Jackson FY 2020-2021 Budget

SUMMARY

The budget was initiated and the majority of it prepared, prior to the outbreak of the COVID-19 virus. As a result, this budget was prepared without reflecting the future impacts that will, more than likely, affect the revenue estimates that are contained in this document. This pandemic will have a significant impact on the current and subsequent fiscal years' estimates of income tax, state shared revenue, gas and weight tax distributions and other significant revenue estimates. The City will need to make material amendments to this budget as this impact on its revenue estimates become known and the amounts quantifiable.

BUDGETARY CONSIDERATIONS

TAB	General Fund		PIF # 245
	FY 19/20	FY 20/21	FY 19/20
Staffing Terminations/Unfilled Vacancies		1,156,193	
Non Union Furlough	169,465		
Police Furloughs/Vacancies	80,129		
MAPE Layoff	31,588		
Non-Staff Expenses - Police	111,250	106,945	
- Fire		46,552	
Rebate from Workers Comp Fund		625,367	
Rebate from Self-Insurance Health Fund		572,122	
Other Adjustments			
Install Protective Shields at Customer Counters (City Hall)			36,000
City Manager Salary (est. incl. fringes)		15,000	
723 Elmwood (House completed FY 20; to be Sold FY 21)	(115,725)	115,725	
Potential savings to the G/F	276,707	2,637,904	

HISTORY, BACKGROUND and DISCUSSION

Staffing savings come from cuts in the following departments: Treasurer - PT Income Tax Auditor. Assessor - Assistant City Assessor, Appraiser. Attorney - Admin Secretary. Personnel - Assistant Dir of HR. JPD - Community Service Specialist (2), Cadet (3), PT Evidence Management Technician, PT Facilities

staff, Deputy. Director, JPD Officer, JPD/JPS Office. Parks and Recreation- Sr. Citizen Coordinator, Rec Services Coordinator, Maintenance Worker III.

The City Manager department budget will be adjusted down to meet the current salary of the manager position. In 2019, the City began rehabilitation of a city owned property at 723 Elmwood. The project is far enough along that it makes sense to complete the renovations and sell the property for a sum at or near the renovation costs. The additional expense of installing protective shields at the customer counters in City Hall is a direct result from Covid-19.

The City's Self Insured Healthcare Fund, similar to the Workers Comp Fund, pays health insurance claims, reinsurance and administrative costs related to providing health care for active and retired City employees. The Workers Comp reserve is now nearly \$ 1.4 million, or about 25% of expenditures as of 6/30/19. Favorable experience in health claims in recent years has allowed the City to transfer \$ 1.25 million in both FY 17/18 and 18/19 to the City' Public Employee Health Care Fund. This fund is a trust fund that accumulates monies to fund the City's retiree health care liability, commonly called OPEB. Funding of OPEB is not currently a requirement as it is for pension obligations. Foregoing the unpaid transfer for this fiscal year as well as the proposed transfer for next fiscal year would allow those monies to be "rebated" back to the contributing funds, based on the table above, in the amount of \$ 937,500. The Self-Insurance Health Care Fund would still be able to maintain a surplus of an estimated 1,013,167, or 18% of expenditures as proposed for FY 20/21. It is expected that the City will be able to resume annual contributions toward OPEB liability in FY 21/22.

POSITIONS

I recommend the Amendment to the City of Jackson FY 2020-2021 Budget.

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.

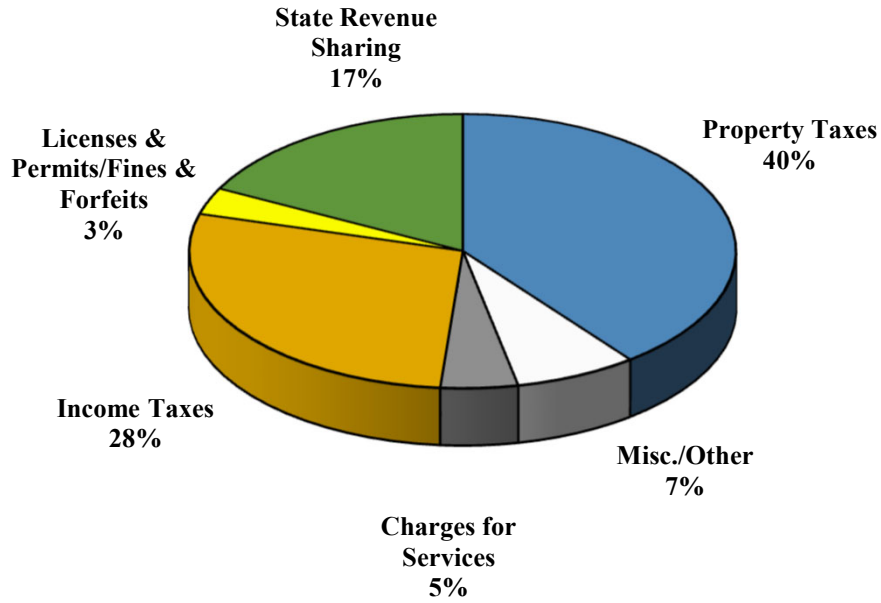
LIST OF DEPARTMENTS WHICH ARE INCLUDED IN THE GENERAL FUND

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

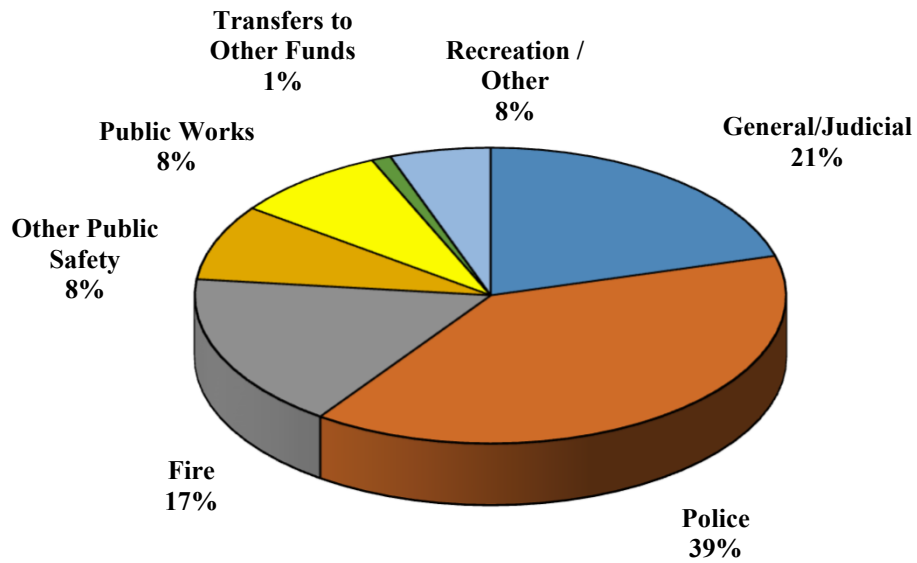
In addition to the above departments, the General Fund also accounts for various grants from time to time.

**City of Jackson
Fiscal Year 2020/21 Adopted Budget
General Fund**

Revenues



Expenditures



City of Jackson
Fiscal Year 2020/21 Adopted Budget
General Fund
Summary of Revenues, Expenditures and Changes in Fund Balances

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues:						
Property Taxes	8,401,637	8,705,148	9,748,560	9,842,711	10,287,285	10,287,285
Income Taxes	9,042,070	9,882,250	9,800,000	8,800,000	9,800,000	7,300,000
Licenses And Permits	264,555	258,778	264,575	242,479	246,025	246,025
Federal Grants	64,519	23,550	26,714	17,769	18,120	18,120
State Grants	11,272	7,493	8,379	5,423	7,700	7,700
State Revenue Sharing	4,532,351	4,657,527	4,828,720	4,635,223	4,918,549	4,546,740
Charges For Services	1,455,770	1,453,403	1,699,222	1,430,713	1,253,030	1,188,030
Fines And Forfeits	550,696	398,997	536,220	679,270	578,400	578,400
Investment Income	246,660	198,500	104,308	207,308	187,481	187,481
Contributions From Other Funds	77,702	141,480	113,000	141,000	145,000	145,000
Miscellaneous	213,461	481,738	195,777	199,325	211,250	1,523,440
General Fund Revenues	24,860,693	26,208,864	27,325,475	26,201,221	27,652,840	26,028,221
Expenditures:						
General Government	4,294,023	4,873,548	5,225,704	5,217,192	5,584,829	5,172,245
Judicial	176,743	384,144	305,269	736,365	415,945	415,945
Public Safety	14,501,000	14,711,210	17,168,626	16,542,844	18,070,637	17,379,877
Public Works	1,474,556	1,934,211	1,927,769	2,655,808	2,264,938	2,264,938
Recreation & Culture	1,329,669	1,338,875	1,332,519	1,331,714	1,356,870	1,135,524
Community Enrichment & Development	564,841	585,620	936,865	665,756	354,423	354,423
Contributions to Other Funds	841,895	3,102,164	1,039,323	1,328,298	285,547	285,547
General Fund Expenses	23,182,727	26,929,772	27,936,075	28,477,977	28,333,189	27,008,499
Revenues Over (Under)						
Expenditures	1,677,966	(720,908)	(610,600)	(2,276,756)	(680,349)	(980,278)
Fund Balance - Beginning of Year	5,695,657	7,373,623	6,652,715	6,652,715	4,375,959	4,375,959
Fund Balance - End of Year	7,373,623	6,652,715	6,042,115	4,375,959	3,695,610	3,395,681
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	8,977,123	8,256,215	7,645,615	5,979,459	5,299,110	4,999,181
As a Percent of G/F Expenditures/Transfers	38.72%	30.66%	27.37%	21.00%	18.70%	18.51%

City of Jackson
Fiscal Year 2020/21 Adopted Budget
General Fund Revenues
By Department

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
<u>No Department:</u>						
101-000-000-402.000 Current Property Taxes	3,634,286	3,694,102	3,808,000	3,779,550	3,895,000	3,895,000
101-000-000-402.345 Property Taxes-Act 345	3,959,774	4,107,475	5,215,360	5,176,347	5,513,285	5,513,285
101-000-000-432.000 Payments In Lieu Of Taxes	53,539	37,767	28,000	38,000	40,000	40,000
101-000-000-432.425 Act 425-Ashton Ridge	3,128	971	3,200	899	0	0
101-000-000-438.000 Income Taxes-Corp./Individ.	9,042,070	9,882,250	9,800,000	8,800,000	9,800,000	7,300,000
101-000-000-441.000 Loc. Com. Stab. Share Tax	257,083	246,967	176,000	230,000	215,000	215,000
101-000-000-441.340 Loc. Com. Stab. Share Tax-Fire	0	20,820	21,000	35,915	35,000	35,000
101-000-000-441.345 Loc. Com. Stab. Share Tax-345	208,905	268,317	191,000	250,000	250,000	250,000
101-000-000-445.001 Property Taxes-Penalties/Int.	49,819	67,359	60,000	68,000	70,000	70,000
101-000-000-572.000 St. Shared Rev.-Liq. Licenses	34,231	33,501	33,000	35,250	36,000	36,000
101-000-000-574.000 St. Shared Rev.-Sales Tax	2,763,680	2,889,722	3,009,387	2,825,780	3,064,001	2,692,192
101-000-000-574.001 St. Shared Rev.-Sales Tax (EVIP)	1,734,440	1,734,304	1,786,333	1,774,193	1,818,548	1,818,548
101-000-000-618.000 Admin.Fee-Tax Collections	231,110	258,434	238,000	260,000	265,000	265,000
101-000-000-618.216 Admin.Fee-Homesteads	3,993	2,936	8,000	4,000	4,000	4,000
101-000-000-661.000 Ordinance Fines & Costs	130,402	112,208	100,000	120,000	120,000	120,000
101-000-000-664.000 Interest	194,113	141,884	50,000	150,000	125,000	125,000
101-000-000-687.676 Refunds & Rebates-W/Comp	0	0	0	0	0	624,780
101-000-000-687.677 Refunds & Rebates-Healthcare	0	0	0	0	0	571,685
101-000-000-699.102 Cont.-Budget Stabilization Fd.	9,469	35,012	20,000	36,000	36,000	36,000
101-000-000-699.703 Cont.-Co. & School T/C Fd.	15,026	46,107	35,000	47,000	47,000	47,000
	22,325,068	23,580,136	24,582,280	23,630,934	25,333,834	23,658,490
<u>City Council:</u>						
101-101-000-626.101 Charges For Goods/Serv.-Marriages	0	25	0	25	25	25
	0	25	0	25	25	25
<u>Finance:</u>						
101-191-000-539.000 State Grant (Forecasting Reimb.)	4,500	0	0	0	0	0
101-191-000-676.731 Admin Charges - ERS Pension	12,000	12,000	12,000	12,000	12,000	12,000
101-191-000-676.734 Admin Charges - P/F 345 Pens.	24,000	24,000	24,000	24,000	24,000	24,000
	40,500	36,000	36,000	36,000	36,000	36,000
<u>City Clerk:</u>						
101-215-000-476.000 Business Licenses/Permits	9,240	8,430	5,000	2,000	5,000	5,000
101-215-000-477.000 Cable TV Franchise Fee	223,225	218,879	230,000	218,000	213,000	213,000
101-215-000-626.000 Charges For Goods/Service	1,490	1,765	500	800	500	500
101-215-000-667.003 Com. Twr.- Nextel	31,305	34,863	32,000	35,000	36,000	36,000
	265,260	263,937	267,500	255,800	254,500	254,500
<u>City Treasurer:</u>						
101-253-000-688.000 Miscellaneous	5,087	5,926	5,000	5,000	5,000	5,000
	5,087	5,926	5,000	5,000	5,000	5,000
<u>City Assessor:</u>						
101-257-000-626.000 Charges For Goods/Service	0	0	0	0	0	0
	0	0	0	0	0	0
<u>City Clerk-Elections:</u>						
101-262-000-626.000 Charges For Goods/Service	19,160	27,818	1,000	15,000	15,000	15,000
	19,160	27,818	1,000	15,000	15,000	15,000
<u>City Hall And Grounds:</u>						
101-265-000-667.000 Rents And Royalties	21,243	21,753	22,308	22,308	26,481	26,481
	21,243	21,753	22,308	22,308	26,481	26,481
<u>City Attorney:</u>						
101-266-000-582.001 Cont. - District Court	327	493	0	0	0	0
101-266-000-699.286 Cont.-CDBG Fund (Code Enf.)	18,800	13,095	11,000	11,000	15,000	15,000
	19,127	13,588	11,000	11,000	15,000	15,000

City of Jackson
Fiscal Year 2020/21 Adopted Budget
General Fund Revenues
By Department

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
<u>Unallocated:</u>						
101-278-000-649.000 Auction	280	0	0	0	0	0
101-278-000-675.000 Donations-Private Sources	1,389	100	500	500	500	500
101-278-000-675.036 Donations-Comm Foundations	0	2,500	0	0	0	0
101-278-000-675.042 Donations-Consumers (Neigh.Unite)	500	500	0	0	0	0
101-278-000-676.296 Admin.Charge-Rec. Act.	8,078	9,071	8,570	9,000	9,250	9,250
101-278-000-676.508 Admin.Charge-Golf Prac. Ctr.	602	642	639	0	0	0
101-278-000-676.518 Admin.Charge-Park. Assmt.	16,178	15,881	17,163	16,000	16,500	16,500
101-278-000-676.519 Admin.Charge-Cooper/Francis Pk. D	4,574	4,091	4,852	4,100	4,300	4,300
101-278-000-676.590 Admin.Charge-Sewer Fund	199,119	190,121	211,246	195,000	200,000	200,000
101-278-000-676.591 Admin.Charge-Water Fund	310,941	287,191	329,877	295,000	310,000	310,000
101-278-000-676.642 Admin.Charge-Eng. Admin.Fd.	25,179	26,066	26,712	27,000	28,000	28,000
101-278-000-676.661 Admin.Charge-Motor Pool	20,929	19,662	22,204	20,000	21,000	21,000
101-278-000-676.676 Admin.Charge-Work. Comp.	3,613	2,035	3,833	3,000	3,500	3,500
101-278-000-676.677 Admin.Charge-Self-Insured Health	51,231	52,281	54,351	53,500	55,000	55,000
101-278-000-688.000 Miscellaneous	47,869	340,172	60,000	50,000	50,000	50,000
	690,482	950,313	739,947	673,100	698,050	698,050
<u>Administrative Hearings Bureau:</u>						
101-299-000-655.001 Admin. Hearing Fines	258,933	215,183	275,000	450,000	300,000	300,000
101-299-000-655.002 Admin. Hearing Costs	145,907	61,541	150,000	100,000	150,000	150,000
	404,840	276,724	425,000	550,000	450,000	450,000
<u>Police Department:</u>						
101-301-000-492.000 Bicycle	71	71	75	79	75	75
101-301-000-501.005 Federal - BVP	4,446	6,481	3,750	6,318	3,120	3,120
101-301-000-582.002 Contribution Evidence - County	12,000	12,345	12,000	12,000	12,000	12,000
101-301-000-626.003 Chrg/Serv.-PA 237 Fee	3,443	2,414	3,615	3,330	2,484	2,484
101-301-000-626.004 Chrg/Serv.-Finger Print	3,164	2,948	2,400	2,890	3,228	3,228
101-301-000-626.301 Chrg/Serv.-Police	189	0	0	0	0	0
101-301-000-629.000 Parking Fines	15,454	10,065	11,220	9,270	8,400	8,400
101-301-000-634.000 Officers Extra Duty	6,965	18,501	20,500	7,591	81,468	16,468
101-301-000-649.000 Auction Proceeds	11,767	16,550	10,000	11,000	18,500	18,500
101-301-000-675.000 Donations-Private (CF-GVI)	0	20,000	0	0	0	0
101-301-000-684.000 Other Revenue	14,699	14,861	14,600	22,500	22,500	22,500
101-301-000-688.000 Miscellaneous	1,552	2,054	14,612	13,775	12,750	12,750
101-301-000-688.001 Miscellaneous - False Alarms	26,160	19,779	21,400	15,600	18,500	18,500
101-301-000-698.000 Insurance Refund	25,205	8,088	5,000	16,000	21,000	21,000
	125,115	134,157	119,172	120,353	204,025	139,025
<u>JCCAE Grant:</u>						
<u>2017/18:</u>						
101-311-218-501.000 Federal Grant	9,111	2,546	0	0	0	0
<u>2018/19:</u>						
101-311-219-501.000 Federal Grant	0	4,195	0	0	0	0
<u>2019/20:</u>						
101-311-220-501.000 Federal Grant	0	0	15,000	11,451	0	0
<u>2020/21:</u>						
101-311-221-501.000 Federal Grant	0	0	0	0	15,000	15,000
	9,111	6,741	15,000	11,451	15,000	15,000

City of Jackson
Fiscal Year 2020/21 Adopted Budget
General Fund Revenues
By Department

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
<u>OHSP Underage Drinking Grant:</u>						
<u>2019/20:</u>						
101-313-220-501.000 Federal Grant	0	0	7,964	0	0	0
	0	0	7,964	0	0	0
<u>Consortium Training:</u>						
101-320-000-626.000 Charges For Goods/Service	0	0	1,800	600	1,200	1,200
101-320-000-674.001 Contribution 302	11,702	2,114	28,100	30,000	30,000	30,000
	11,702	2,114	29,900	30,600	31,200	31,200
<u>In-Service Training:</u>						
101-321-000-539.000 State Grant	5,772	7,493	8,379	5,423	7,700	7,700
	5,772	7,493	8,379	5,423	7,700	7,700
<u>Fire Suppression:</u>						
101-340-000-491.005 Inspections And Permits	13,596	13,515	14,500	12,400	12,950	12,950
101-340-000-501.340 Fed.-FEMA Fire Asst Program	36,408	0	0	0	0	0
101-340-000-501.342 Fed.-Homeland Sec. (Cnty Reim)	0	10,329	0	0	0	0
101-340-000-626.000 Charges for Services	3,563	849	335	700	135	135
101-340-000-626.005 Charges for Serv.-Home Fire Ins.	-1,000	0	0	0	0	0
101-340-000-626.340 Charges for Services - HAZMAT	5,103	0	1,000	3,100	1,000	1,000
101-340-000-626.591 Charges for Serv.-Water (Hydrant)	67,500	67,500	67,500	67,500	67,500	67,500
101-340-000-649.000 Auction Proceeds	839	5,668	500	1,000	1,500	1,500
101-340-000-688.000 Miscellaneous	44	2,852	165	4,950	2,000	2,000
101-340-000-698.000 Insurance Refund	0	6,917	0	0	0	0
	126,053	107,630	84,000	89,650	85,085	85,085
<u>Forestry:</u>						
101-442-000-539.000 State Grant	1,000	0	0	0	0	0
101-442-000-642.005 Charg/Services-Compost	10	0	0	0	0	0
101-442-000-688.000 Miscellaneous	1,616	1,000	0	0	0	0
	2,626	1,000	0	0	0	0
<u>Street Lighting:</u>						
101-450-000-688.000 Miscellaneous	3,711	60	1,000	1,000	1,000	1,000
	3,711	60	1,000	1,000	1,000	1,000
<u>Weed Control:</u>						
101-455-000-643.000 Weed Control	41,793	66,711	93,215	93,215	99,940	99,940
	41,793	66,711	93,215	93,215	99,940	99,940
<u>Cemeteries:</u>						
101-567-000-600.000 Charg/Services-Fees	3,812	1,300	2,000	2,000	2,000	2,000
101-567-000-633.001 Foundations	26,490	23,082	18,000	18,000	18,000	18,000
101-567-000-633.002 Burials	103,744	96,705	100,000	100,000	100,000	100,000
101-567-000-673.001 Sale of Land	13,056	13,895	13,000	13,000	13,000	13,000
101-567-000-688.000 Miscellaneous	16,886	15,568	15,000	15,000	15,000	15,000
101-567-000-699.151 Cont.-Cem.Perp.Maint.Fund	34,407	47,267	47,000	47,000	47,000	47,000
	198,395	197,817	195,000	195,000	195,000	195,000
<u>Tax Property Maintenance:</u>						
101-571-000-642.000 Charg/Services-Sales	0	805	0	33,812	0	0
	0	805	0	33,812	0	0
<u>Planning:</u>						
101-701-000-491.008 Zoning	18,423	17,883	15,000	10,000	15,000	15,000
	18,423	17,883	15,000	10,000	15,000	15,000

City of Jackson
Fiscal Year 2020/21 Adopted Budget
General Fund Revenues
By Department

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
<u>Economic Development:</u>						
101-728-000-501.728 Federal Grant - Startup in a Day	14,554	0	0	0	0	0
101-728-000-626.590 Chrg/Services-Sewer Fund	217,125	221,059	305,455	181,275	57,500	57,500
101-728-000-626.591 Chrg/Services-Water Fund	217,125	221,059	305,455	181,275	57,500	57,500
101-728-000-688.000 Miscellaneous	0	3,030	0	0	0	115,725
101-728-000-688.010 Misc.-Hayes Option	20,000	0	0	0	0	0
	468,804	445,148	610,910	362,550	115,000	230,725
<u>Parks, Recreation & Grounds Administration:</u>						
101-752-000-675.038 Donations-MLK Center	605	0	0	0	0	0
101-752-000-675.049 Donations-Comcast	3,500	0	0	0	0	0
101-752-000-675.441 Donations - Income Tax Refunds	6,992	100	6,900	0	0	0
	11,097	100	6,900	0	0	0
<u>Lt. Nixon Memorial Pool:</u>						
101-758-000-645.000 Chrg/Services-Fees	43,727	41,326	45,000	45,000	45,000	45,000
101-758-000-645.007 Chrg/Services-Concess.	3,597	3,659	4,000	4,000	5,000	5,000
	47,324	44,985	49,000	49,000	50,000	50,000
Total Revenues	24,860,693	26,208,864	27,325,475	26,201,221	27,652,840	26,028,221

City of Jackson
Fiscal Year 2020/21 Adopted Budget
General Fund Expenditures
By Function/Department

Function Department	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
<u>General Government:</u>						
101-101 City Council	105,816	102,938	119,571	108,860	108,860	108,860
101-103 Charter Commission	2,466	140	2,500	2,500	2,500	2,500
101-172 City Manager	466,948	574,242	566,063	665,600	614,641	599,641
101-191 Finance	408,737	434,318	460,500	450,851	458,828	458,828
101-215 City Clerk	138,028	183,779	206,337	233,496	299,556	299,556
101-228 Mgt. Information Services	282,552	292,231	353,940	350,522	323,775	323,775
101-233 Purchasing	107,664	109,624	114,237	117,758	124,686	124,686
101-253 City Treasurer	313,298	339,393	382,485	329,321	393,767	393,767
101-254 City Income Tax Admin.	153,684	234,456	222,957	211,252	243,166	202,557
101-257 City Assessor	386,764	490,386	523,210	517,879	541,180	360,959
101-262 City Clerk-Elections	88,364	74,455	132,248	140,713	130,312	130,312
101-265 City Hall & Grounds	293,362	329,573	353,727	372,650	352,714	352,714
101-266 City Attorney	496,157	612,049	651,598	619,034	703,519	632,522
101-270 Personnel	341,614	297,486	268,760	276,324	434,707	328,950
101-278 Unallocated	708,569	798,478	867,571	820,432	852,618	852,618
	4,294,023	4,873,548	5,225,704	5,217,192	5,584,829	5,172,245
<u>Judicial:</u>						
101-299 Admin. Hearings Bureau	176,743	384,144	305,269	736,365	415,945	415,945
	176,743	384,144	305,269	736,365	415,945	415,945
<u>Public Safety:</u>						
101-301 Police	8,880,065	9,168,232	10,675,846	10,097,949	11,142,429	10,498,221
101-311 OHSP Grant	9,111	6,740	15,000	11,451	15,000	15,000
101-313 OHSP Grant Underage Drinking Enf.	0	0	7,964	0	0	0
101-320 Consortium Training	18,766	30,284	21,000	27,432	30,000	30,000
101-321 In-Service Training	8,614	6,754	8,379	3,500	7,000	7,000
101-340 Fire Suppression	3,358,735	3,584,920	4,337,044	4,283,194	4,633,617	4,587,065
101-350 Public Safety - Unallocated	2,225,709	1,914,280	2,103,393	2,119,318	2,242,591	2,242,591
	14,501,000	14,711,210	17,168,626	16,542,844	18,070,637	17,379,877
<u>Public Works:</u>						
101-442 Forestry	367,501	454,184	434,058	594,073	474,392	474,392
101-444 Sidewalk Construction	7,876	29,070	34,726	34,726	37,704	37,704
101-445 Drains At Large	23,442	33,359	74,710	74,710	76,686	76,686
101-450 Street Lighting	457,135	577,638	544,215	557,623	571,111	571,111
101-455 Weed Control	40,696	70,926	93,215	95,002	99,940	99,940
101-465 Ground Maintenance	101,624	174,950	228,521	495,197	401,199	401,199
101-567 Cemeteries	277,829	289,012	287,733	305,880	305,875	305,875
101-571 Tax Property Maintenance	162,948	253,784	169,552	380,062	224,045	224,045
101-572 Civic Affairs	35,505	51,288	61,039	118,535	73,986	73,986
	1,474,556	1,934,211	1,927,769	2,655,808	2,264,938	2,264,938
<u>Community & Economic Development:</u>						
101-701 Planning	129,351	143,503	225,955	187,482	239,423	239,423
101-728 Economic Development	435,490	442,117	710,910	478,274	115,000	115,000
	564,841	585,620	936,865	665,756	354,423	354,423

Continued

City of Jackson
Fiscal Year 2020/21 Adopted Budget
General Fund Expenditures
By Function/Department

Function Department	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
<u>Recreation & Culture:</u>						
101-752 Parks, Rec. & Grounds Admin.	549,829	543,162	586,149	521,198	535,804	376,941
101-758 Lt. Nixon Memorial Park	80,950	87,987	92,143	92,750	92,550	92,550
101-771 Parks and Facilities Maint.	690,839	699,082	636,222	705,034	717,779	655,296
101-803 Historical District	8,051	8,644	18,005	12,732	10,737	10,737
	1,329,669	1,338,875	1,332,519	1,331,714	1,356,870	1,135,524
<u>Contributions to Other Funds</u>						
101-965 Contributions to Other Funds	841,895	3,102,164	1,039,323	1,328,298	285,547	285,547
Total Expenditures	23,182,727	26,929,772	27,936,075	28,477,977	28,333,189	27,008,499

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 101 City Council

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
101-101-000-703.000 Salaries and Wages	72,119	73,190	75,350	75,350	75,350	75,350
101-101-000-709.000 Employers FICA	5,517	5,599	5,765	5,765	5,765	5,765
101-101-000-724.000 Workers Compensation	63	24	106	24	24	24
101-101-000-725.000 Other Fringe Benefits	0	124	0	371	371	371
	<u>77,699</u>	<u>78,937</u>	<u>81,221</u>	<u>81,510</u>	<u>81,510</u>	<u>81,510</u>
Material and Supplies:						
101-101-000-752.000 Office Supplies	1,624	3,085	2,000	2,000	2,000	2,000
	<u>1,624</u>	<u>3,085</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
Contractual and Other:						
101-101-000-853.000 Telephone	968	1,638	1,400	1,400	1,400	1,400
101-101-000-880.000 Community Promotion	4,869	1,644	8,000	5,000	5,000	5,000
101-101-000-900.000 Printing & Publishing	0	1,166	1,200	1,200	1,200	1,200
101-101-000-910.000 Education & Training	3,772	4,226	6,500	2,500	2,500	2,500
101-101-000-913.000 Travel	5,593	1,849	6,500	2,500	2,500	2,500
101-101-000-915.000 Memberships & Dues	10,981	9,883	11,250	11,250	11,250	11,250
	<u>26,183</u>	<u>20,406</u>	<u>34,850</u>	<u>23,850</u>	<u>23,850</u>	<u>23,850</u>
Capital Outlay:						
101-101-000-980.001 Office Equipment	310	510	1,500	1,500	1,500	1,500
	<u>310</u>	<u>510</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
City Council	<u>105,816</u>	<u>102,938</u>	<u>119,571</u>	<u>108,860</u>	<u>108,860</u>	<u>108,860</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. Raises proposed by the LOCC for 2019 were rejected by the City Council.

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

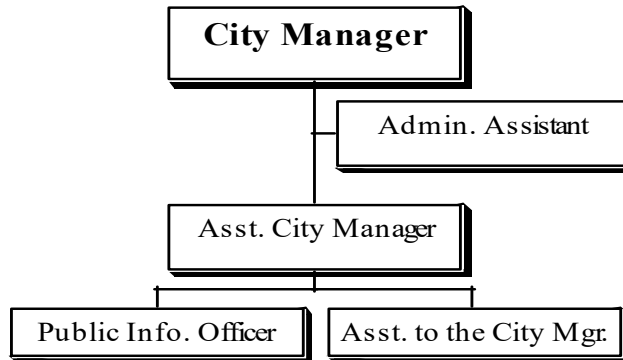
Fund 101 General Fund
Dept 103 Charter Review Committee

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Material and Supplies:						
101-103-000-752.000 Office Supplies	340	140	0	0	0	0
	<u>340</u>	<u>140</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contractual and Other:						
101-103-000-818.000 Contractual Services	2,126	0	2,500	2,500	2,500	2,500
101-103-000-900.000 Printing & Publishing	0	0	0	0	0	0
	<u>2,126</u>	<u>0</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
Charter Commission	<u>2,466</u>	<u>140</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: City Manager</i>				
<i>Fund-Activity: 101-172</i>				
008	Public Information Officer	1		65,768
011	Assistant to the City Manager	1		69,115
017	Assistant City Manager	1		97,820
MGR	City Manager	1		140,000
Activity Total		4		372,703

City Manager
Activity Personnel Chart



City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

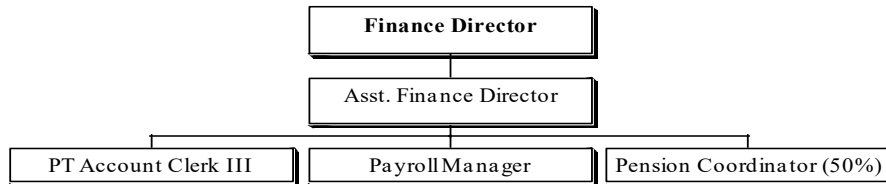
Fund 101 General Fund
Dept 172 City Manager

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
101-172-000-702.000 Termination Pay	788	0	0	73,000	0	0
101-172-000-703.000 Salaries and Wages	300,609	355,768	366,233	360,000	383,850	372,703
101-172-000-707.000 Wages-Temporary	6,525	10,845	0	2,400	3,000	0
101-172-000-708.000 Unemployment	21	40	230	50	30	30
101-172-000-709.000 Employers FICA	21,278	25,248	26,000	31,800	29,364	28,741
101-172-000-715.000 Pension-General	21,573	34,229	23,000	41,000	35,524	35,294
101-172-000-716.000 Pension-MERS DC	6,230	7,629	7,145	7,600	13,828	13,828
101-172-000-716.001 Retirement-Contractual	22,973	25,006	41,188	25,000	22,672	22,672
101-172-000-718.000 Health Insurance	25,923	34,205	31,000	34,000	41,550	41,550
101-172-000-723.000 Health Ins.-MERS HSA	1,658	2,775	1,750	5,500	6,800	6,800
101-172-000-724.000 Workers Compensation	4,000	2,166	4,500	2,700	2,700	2,700
101-172-000-725.000 Other Fringe Benefits	3,757	3,139	4,600	3,200	6,323	6,323
	415,335	501,050	505,646	586,250	545,641	530,641
Material and Supplies:						
101-172-000-752.000 Office Supplies	5,033	10,433	7,000	8,000	7,000	7,000
101-172-000-791.000 Publications	1,024	34	1,267	1,200	1,200	1,200
	6,057	10,467	8,267	9,200	8,200	8,200
Contractual and Other:						
101-172-000-818.000 Contractual Services	103	6,342	10,000	10,000	10,000	10,000
101-172-000-853.000 Telephone	3,828	5,233	5,000	4,400	3,600	3,600
101-172-000-861.000 Auto Allowance	5,900	6,700	6,000	8,450	10,200	10,200
101-172-000-880.000 Community Promotion	5,895	5,833	6,000	22,000	10,000	10,000
101-172-000-900.000 Printing & Publishing	89	548	500	1,100	1,200	1,200
101-172-000-904.000 Annual Budget	930	1,262	1,600	1,600	1,700	1,700
101-172-000-908.002 Residency Allowance	3,600	1,800	4,050	3,600	3,600	3,600
101-172-000-910.000 Education & Training	4,838	7,870	3,000	3,000	3,000	3,000
101-172-000-913.000 Travel	10,825	11,747	8,000	8,000	8,000	8,000
101-172-000-915.000 Memberships & Dues	6,290	10,256	8,000	8,000	8,000	8,000
101-172-000-945.000 Office Equipment Rental	3,258	3,258	0	0	0	0
	45,556	60,849	52,150	70,150	59,300	59,300
Capital Outlay:						
101-172-000-980.001 Office Equipment	0	1,876	0	0	1,500	1,500
	0	1,876	0	0	1,500	1,500
City Manager	466,948	574,242	566,063	665,600	614,641	599,641

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Finance</i>				
<i>Fund-Activity: 101-191</i>				
017	Assistant Finance Director	1		106,225
020	Finance Director	1		103,904
308	Payroll Manager	1		55,827
307	Pension Coordinator/Engineering Admin.	1		55,827
PT	Account Clerk III		1	33,496
Activity Total		4	1	355,279
Less:	Allocation of 50% Pension Coordinator/Eng. Admin. to Fund 642			-27,914
				327,365

Finance
Activity Personnel Chart



City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

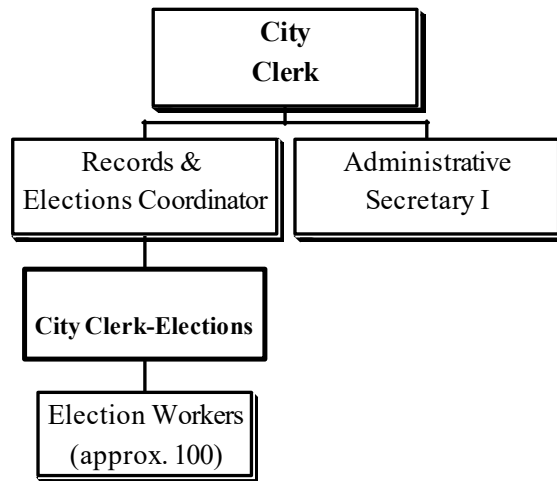
Fund 101 General Fund
Dept 191 Finance

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
101-191-000-702.000	0	0	0	0	0	0
101-191-000-703.000	270,932	281,077	286,280	291,850	293,869	293,869
101-191-000-707.000	32,831	32,953	41,864	33,550	33,496	33,496
101-191-000-708.000	24	24	27	27	27	27
101-191-000-709.000	22,497	23,141	25,573	24,900	25,043	25,043
101-191-000-715.000	17,664	17,484	22,539	23,100	23,990	23,990
101-191-000-716.001	4,674	4,861	4,855	5,000	5,351	5,351
101-191-000-718.000	25,751	45,394	43,981	37,400	39,260	39,260
101-191-000-724.000	275	105	109	109	109	109
101-191-000-725.000	6,560	4,078	4,072	2,500	4,963	4,963
	381,208	409,117	429,300	418,436	426,108	426,108
Material and Supplies:						
101-191-000-752.000	13,711	10,621	15,000	12,500	12,500	12,500
	13,711	10,621	15,000	12,500	12,500	12,500
Contractual and Other:						
101-191-000-818.000	9,000	9,000	9,000	12,800	13,000	13,000
101-191-000-853.000	3,232	3,546	3,900	3,900	3,900	3,900
101-191-000-910.000	395	600	600	600	600	600
101-191-000-913.000	61	69	500	500	500	500
101-191-000-915.000	1,130	1,365	2,200	2,115	2,220	2,220
	13,818	14,580	16,200	19,915	20,220	20,220
Finance	408,737	434,318	460,500	450,851	458,828	458,828

City of Jackson
Fiscal Year 2020/21 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		50,473
010	Records & Elections Coordinator	1		65,767
CLK	City Clerk	1		91,260
		<hr/>		
		3		207,500
		<hr/> <hr/>		
Less:	Allocation to 101-262 (30%)			-19,730
		<hr/>		
Activity Total		<hr/> <hr/>		187,770

City Clerk/City Clerk-Elections
Activity Personnel Chart



City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

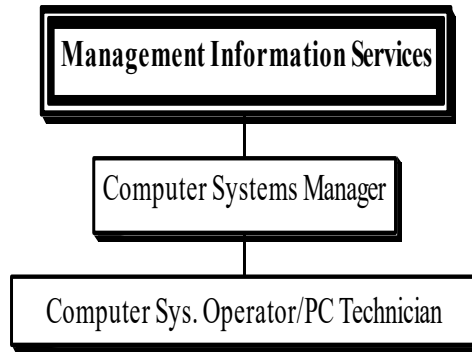
Fund 101 General Fund
Dept 215 City Clerk

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
101-215-000-702.000 Termination Pay	610	0	0	0	0	0
101-215-000-703.000 Salaries and Wages	93,984	125,150	133,785	146,615	187,770	187,770
101-215-000-707.000 Wages-Temporary	0	0	0	0	0	0
101-215-000-708.000 Unemployment	19	110	0	20	20	20
101-215-000-709.000 Employers FICA	7,329	9,266	10,235	11,783	14,365	14,365
101-215-000-713.000 Overtime	925	0	2,000	0	0	0
101-215-000-715.000 Pension-General	4,188	7,976	8,000	15,676	23,325	23,325
101-215-000-716.000 Pension-MERS DC	1,181	2,233	2,600	3,703	5,634	5,634
101-215-000-716.001 Retirement-Contractual	1,523	2,910	3,000	4,296	8,963	8,963
101-215-000-718.000 Health Insurance	4,722	17,356	16,859	18,600	22,527	22,527
101-215-000-723.000 Health Ins.-MERS HSA	2,643	2,882	3,145	4,343	6,245	6,245
101-215-000-724.000 Workers Compensation	425	161	200	220	324	324
101-215-000-725.000 Other Fringe Benefits	524	712	1,763	2,300	2,843	2,843
	118,073	168,756	181,587	207,556	272,016	272,016
Material and Supplies:						
101-215-000-752.000 Office Supplies	4,145	3,304	6,500	4,000	4,000	4,000
101-215-000-791.000 Publications	483	808	1,500	1,500	1,500	1,500
	4,628	4,112	8,000	5,500	5,500	5,500
Contractual and Other:						
101-215-000-818.000 Contractual Services	4,481	772	7,500	10,000	9,500	9,500
101-215-000-853.000 Telephone	1,632	2,244	2,100	2,540	3,240	3,240
101-215-000-861.000 Auto Allowance	0	0	0	1,000	2,400	2,400
101-215-000-900.000 Printing & Publishing	7,588	7,318	5,750	5,750	5,750	5,750
101-215-000-910.000 Education & Training	198	0	250	250	250	250
101-215-000-913.000 Travel	0	22	50	50	50	50
101-215-000-915.000 Memberships & Dues	277	94	350	350	350	350
101-215-000-931.002 Office Equipment Maintena	333	197	750	500	500	500
	14,509	10,647	16,750	20,440	22,040	22,040
Capital Outlay:						
101-215-000-980.001 Office Equipment	818	264	0	0	0	0
	818	264	0	0	0	0
City Clerk	138,028	183,779	206,337	233,496	299,556	299,556

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Management Information Services</i>				
<i>Fund-Activity: 101-228</i>				
306	Comp.Sys. Oper./PC Tech.	1		55,286
310	Computer Systems Manager	1		70,554
		2		125,840

Management Information Services
Activity Personnel Chart



City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 228 Management Information Services

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
101-228-000-702.000 Termination Pay	0	0	0	0		
101-228-000-703.000 Salaries and Wages	125,273	124,990	126,784	123,650	125,840	125,840
101-228-000-708.000 Unemployment	11	11	12	12	12	12
101-228-000-709.000 Employers FICA	8,803	8,882	10,005	9,800	9,932	9,932
101-228-000-713.000 Overtime	3,229	2,700	4,000	4,000	4,000	4,000
101-228-000-715.000 Pension-General	12,936	12,437	15,423	15,600	15,641	15,641
101-228-000-716.000 Pension-MERS DC	1,515	1,521	1,671	1,450	1,659	1,659
101-228-000-718.000 Health Insurance	39,590	35,486	33,159	30,500	32,061	32,061
101-228-000-723.000 Health - MERS HSA	1,850	1,850	1,850	1,800	1,850	1,850
101-228-000-724.000 Workers Compensation	839	405	397	410	404	404
101-228-000-725.000 Other Fringe Benefits	1,543	1,335	2,139	1,300	2,776	2,776
	195,589	189,617	195,440	188,522	194,175	194,175
Material and Supplies:						
101-228-000-752.000 Office Supplies	623	551	1,500	2,000	1,500	1,500
101-228-000-752.001 Data Processing Supplies	2,335	2,177	3,000	3,000	3,000	3,000
	2,958	2,728	4,500	5,000	4,500	4,500
Contractual and Other:						
101-228-000-818.000 Contractual Services	13,000	19,776	33,800	35,800	35,800	35,800
101-228-000-818.061 Contr. Services-Website	11,092	10,994	21,800	21,800	21,800	21,800
101-228-000-853.000 Telephone	8,167	8,141	43,500	43,500	11,000	11,000
101-228-000-910.000 Education & Training	0	0	1,000	1,000	1,000	1,000
101-228-000-913.000 Travel	48	0	500	500	500	500
101-228-000-933.000 Software Maintenance	23,602	31,072	24,500	25,500	25,500	25,500
	55,909	69,983	125,100	128,100	95,600	95,600
Capital Outlay:						
101-228-000-977.000 Equipment	27,990	28,768	27,400	27,400	28,000	28,000
101-228-000-984.000 Software Purchase	106	1,135	1,500	1,500	1,500	1,500
	28,096	29,903	28,900	28,900	29,500	29,500
Management Information Services	282,552	292,231	353,940	350,522	323,775	323,775

City of Jackson
Fiscal Year 2020/21 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		76,290
	Activity Total	1		76,290

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

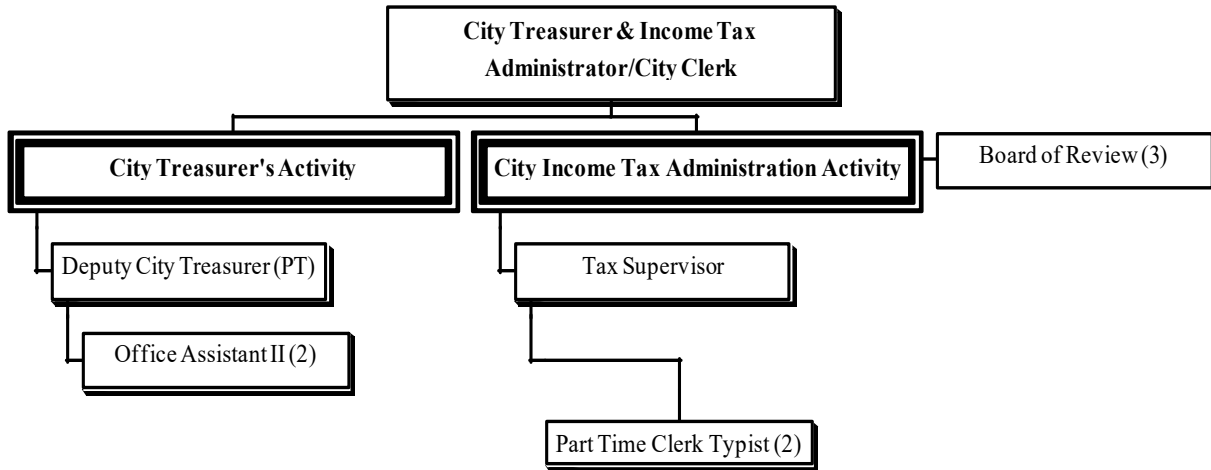
Fund 101 General Fund
Dept 233 Purchasing

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
101-233-000-703.000 Salaries and Wages	68,093	70,113	71,993	74,477	76,290	76,290
101-233-000-708.000 Unemployment	5	5	6	6	6	6
101-233-000-709.000 Employers FICA	4,642	4,878	5,508	5,693	5,836	5,836
101-233-000-715.000 Pension-General	6,868	6,835	8,942	8,942	9,475	9,475
101-233-000-718.000 Health Insurance	20,821	19,076	18,268	18,268	17,663	17,663
101-233-000-724.000 Workers Compensation	61	23	24	24	25	25
101-233-000-725.000 Other Fringe Benefits	1,872	1,184	1,117	1,117	1,360	1,360
	102,362	102,114	105,858	108,527	110,655	110,655
Material and Supplies:						
101-233-000-752.000 Office Supplies	2,168	1,983	2,500	2,500	2,500	2,500
	2,168	1,983	2,500	2,500	2,500	2,500
Contractual and Other:						
101-233-000-853.000 Telephone	1,459	1,520	1,464	2,316	2,316	2,316
101-233-000-915.000 Memberships & Dues	305	305	415	415	415	415
101-233-000-945.000 Office Equipment Rental	1,370	3,702	4,000	4,000	8,800	8,800
	3,134	5,527	5,879	6,731	11,531	11,531
Purchasing	107,664	109,624	114,237	117,758	124,686	124,686

City of Jackson
Fiscal Year 2020/21 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		106,873
ELEC	City Treasurer	1		95,916
PT	Deputy City Treasurer		1	83,273
Activity Total		3	1	286,062

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



City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

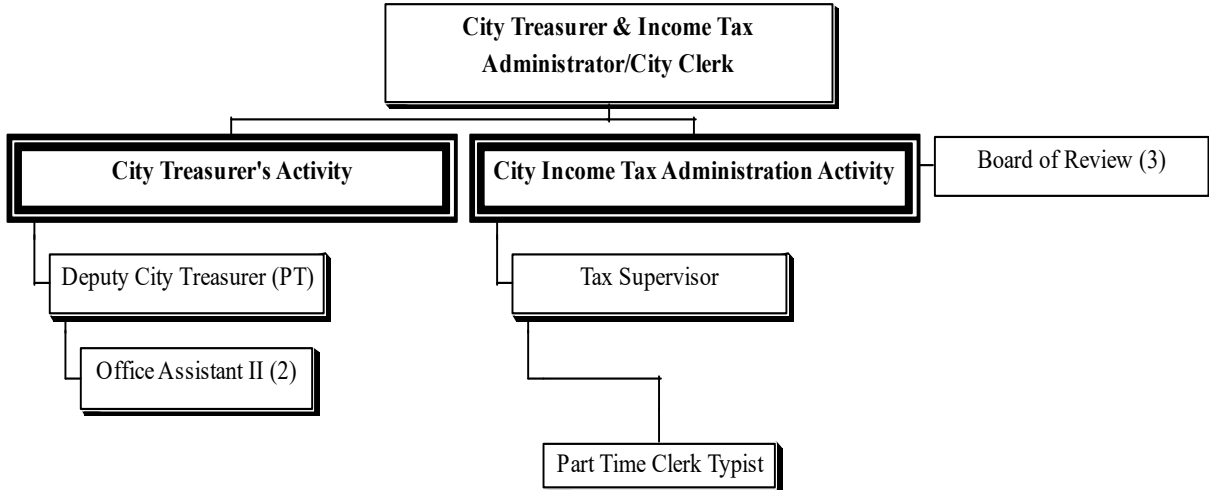
Fund 101 General Fund
Dept 253 City Treasurer

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
101-253-000-702.000	0	0	0	0	0	0
101-253-000-703.000	163,355	178,082	201,895	174,655	202,789	202,789
101-253-000-707.000	58,181	67,863	71,725	51,906	83,273	83,273
101-253-000-708.000	-206	-786	24	24	24	24
101-253-000-709.000	15,994	17,997	21,950	21,000	21,900	21,900
101-253-000-715.000	12,388	19,432	25,600	25,000	25,200	25,200
101-253-000-716.000	692	2,805	0	0	0	0
101-253-000-718.000	49,247	39,077	36,250	34,000	35,020	35,020
101-253-000-723.000	498	1,850	0	0	0	0
101-253-000-724.000	124	230	366	366	370	370
101-253-000-725.000	989	1,379	4,425	4,100	4,641	4,641
	301,262	327,929	362,235	311,051	373,217	373,217
Material and Supplies:						
101-253-000-752.000	4,366	3,652	5,000	5,000	5,600	5,600
101-253-000-791.000	363	0	850	0	500	500
	4,729	3,652	5,850	5,000	6,100	6,100
Contractual and Other:						
101-253-000-818.000	880	1,787	1,500	1,500	1,500	1,500
101-253-000-853.000	1,718	2,124	1,800	1,720	1,900	1,900
101-253-000-908.002	1,800	0	1,800	1,800	1,800	1,800
101-253-000-910.000	0	0	1,000	0	1,000	1,000
101-253-000-915.000	60	60	300	250	250	250
101-253-000-931.002	0	564	1,300	1,300	1,300	1,300
101-253-000-933.000	2,353	2,410	4,000	4,000	4,000	4,000
	6,811	6,945	11,700	10,570	11,750	11,750
Capital Outlay:						
101-253-000-980.001	496	867	2,700	2,700	2,700	2,700
	496	867	2,700	2,700	2,700	2,700
City Treasurer	313,298	339,393	382,485	329,321	393,767	393,767

City of Jackson
Fiscal Year 2020/21 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>				
015	Tax Supervisor	1		89,505
PT	Part-Time Clerk-Typist		1	5,060
PT	Board of Review		3	750
Activity Total		1	4	95,315

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



City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

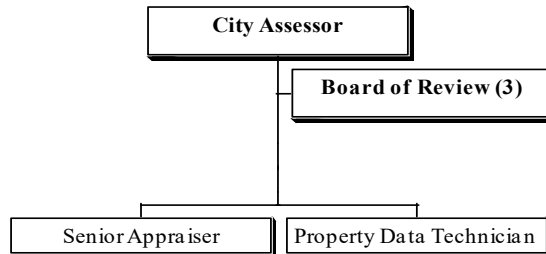
Fund 101 General Fund
Dept 254 City Income Tax Administration

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
101-254-000-702.000	0	0	0	0	0	0
101-254-000-703.000	76,957	77,719	82,000	81,000	89,505	89,505
101-254-000-707.000	25,470	36,720	42,500	25,390	43,250	5,810
101-254-000-708.000	11	14	12	12	12	12
101-254-000-709.000	7,565	8,671	9,600	9,600	10,155	7,291
101-254-000-715.000	7,761	7,725	10,380	10,320	11,116	11,116
101-254-000-718.000	7,106	6,634	6,435	14,000	14,398	14,398
101-254-000-724.000	90	38	45	45	45	45
101-254-000-725.000	1,132	926	1,735	1,735	1,735	1,430
	<u>126,092</u>	<u>138,447</u>	<u>152,707</u>	<u>142,102</u>	<u>170,216</u>	<u>129,607</u>
Material and Supplies:						
101-254-000-752.000	25,643	22,578	28,500	28,500	28,500	28,500
101-254-000-791.000	314	714	750	500	750	750
	<u>25,957</u>	<u>23,292</u>	<u>29,250</u>	<u>29,000</u>	<u>29,250</u>	<u>29,250</u>
Contractual and Other:						
101-254-000-818.000	0	50,126	30,000	30,000	30,000	30,000
101-254-000-818.254	0	4,346	0	1,000	0	0
101-254-000-853.000	859	873	950	900	950	950
101-254-000-910.000	0	1,112	1,000	0	1,000	1,000
101-254-000-913.000	232	701	500	500	500	500
101-254-000-931.002	0	564	1,300	750	1,300	1,300
101-254-000-933.000	0	6,963	7,250	7,000	7,250	7,250
	<u>1,091</u>	<u>64,685</u>	<u>41,000</u>	<u>40,150</u>	<u>41,000</u>	<u>41,000</u>
Capital Outlay:						
101-254-000-980.001	544	8,032	0	0	2,700	2,700
	<u>544</u>	<u>8,032</u>	<u>0</u>	<u>0</u>	<u>2,700</u>	<u>2,700</u>
City Income Tax Administration	<u>153,684</u>	<u>234,456</u>	<u>222,957</u>	<u>211,252</u>	<u>243,166</u>	<u>202,557</u>

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: City Assessor</i>				
<i>Fund-Activity: 101-257</i>				
010	Senior Appraiser	1		73,587
307	Property Data Technician	1		39,957
ASR	City Assessor	1		104,716
PT	Board of Review		3	1,800
Activity Total		3	3	220,060

City Assessor
Activity Personnel Chart



City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 257 City Assessor

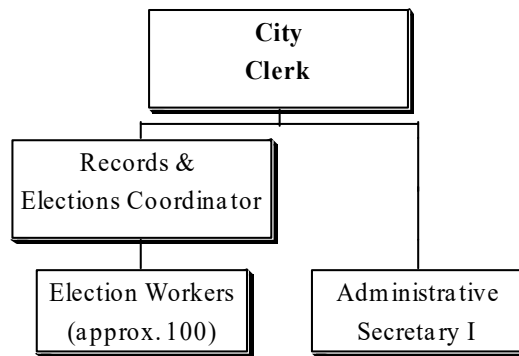
Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
101-257-000-702.000 Termination Pay	6,590	0	0	0	0	0
101-257-000-703.000 Salaries and Wages	231,841	297,338	327,570	291,201	342,859	218,260
101-257-000-707.000 Wages-Temporary	750	900	1,800	1,800	1,800	1,800
101-257-000-708.000 Unemployment	22	38	30	30	30	30
101-257-000-709.000 Employers FICA	17,573	20,765	25,197	25,197	26,366	16,834
101-257-000-713.000 Overtime	4,669	3,311	5,000	2,500	5,000	5,000
101-257-000-715.000 Pension-General	23,972	28,886	40,684	40,684	42,583	27,108
101-257-000-716.000 Pension-MERS DC	904	3,464	1,168	1,168	1,200	1,200
101-257-000-718.000 Health Insurance	61,649	74,004	72,753	72,753	70,346	42,759
101-257-000-723.000 Health Ins.-MERS HSA	1,850	4,908	1,850	1,850	5,550	5,550
101-257-000-724.000 Workers Compensation	1,448	837	936	936	982	982
101-257-000-725.000 Other Fringe Benefits	1,215	2,890	6,857	6,857	6,667	3,639
	352,483	437,341	483,845	444,976	503,383	323,162
Material and Supplies:						
101-257-000-752.000 Office Supplies	2,112	4,059	3,900	4,550	4,550	4,550
101-257-000-752.001 Data Processing Supplies	5,343	5,033	8,410	7,640	7,640	7,640
101-257-000-759.000 Gasoline	41	267	333	333	333	333
101-257-000-791.000 Publications	3,312	3,088	8,380	8,480	8,480	8,480
	10,808	12,447	21,023	21,003	21,003	21,003
Contractual and Other:						
101-257-000-818.000 Contractual Services	8,367	25,293	0	35,000	4,780	4,780
101-257-000-826.000 Legal Fees	50	1,885	300	300	300	300
101-257-000-853.000 Telephone	2,005	2,818	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	2,385	1,960	1,960	1,210	1,210	1,210
101-257-000-913.000 Travel	743	407	1,000	1,000	1,000	1,000
101-257-000-915.000 Memberships & Dues	675	690	730	1,490	1,490	1,490
101-257-000-931.002 Office Equipment Maint.	0	5,100	3,902	700	700	700
101-257-000-932.000 Vehicle Maintenance	45	240	1,243	1,145	830	830
	16,070	38,393	12,942	44,652	14,117	14,117
Capital Outlay:						
101-257-000-980.001 Office Equipment	4,403	2,205	5,400	7,248	2,677	2,677
101-257-000-981.000 Vehicles-Enter. Lease	3,000	0	0	0	0	0
	7,403	2,205	5,400	7,248	2,677	2,677
City Assessor	386,764	490,386	523,210	517,879	541,180	360,959

City of Jackson
Fiscal Year 2020/21 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		*	<u>40,000</u>
				<u>40,000</u>
Add:	Records & Elections Coordinator to City Clerk -Elections 101-262 (30 %)			<u>19,730</u>
Activity Total				<u>59,730</u>

* Includes Approximately 100 Positions On A Temporary Basis.

City Clerk/City Clerk-Elections
Activity Personnel Chart



City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

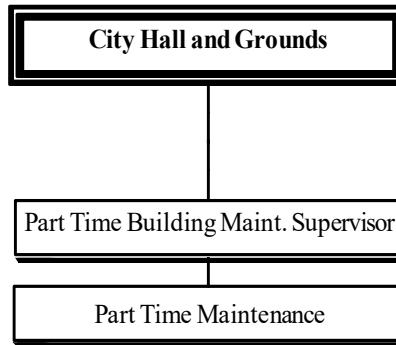
Fund 101 General Fund
Dept 262 City Clerk-Elections

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
101-262-000-702.000	0	0	0	0	0	0
101-262-000-703.000	16,166	17,712	19,202	18,600	19,730	19,730
101-262-000-707.000	38,832	32,805	60,000	60,000	40,000	40,000
101-262-000-708.000	23	18	22	45	45	45
101-262-000-709.000	1,242	1,324	1,469	1,469	1,510	1,510
101-262-000-713.000	322	1,123	2,000	2,000	2,000	2,000
101-262-000-715.000	1,649	1,767	1,700	2,424	2,450	2,450
101-262-000-716.000	466	486	576	575	592	592
101-262-000-718.000	1,955	5,053	5,000	4,500	4,320	4,320
101-262-000-723.000	447	533	555	555	555	555
101-262-000-724.000	153	22	50	50	50	50
101-262-000-725.000	48	19	324	145	310	310
	61,303	60,862	90,898	90,363	71,562	71,562
Material and Supplies:						
101-262-000-752.000	21,521	5,638	23,000	32,000	25,000	25,000
	21,521	5,638	23,000	32,000	25,000	25,000
Contractual and Other:						
101-262-000-818.000	195	4,787	7,000	7,000	6,000	6,000
101-262-000-853.000	0	0	2,000	2,000	2,000	2,000
101-262-000-900.000	1,737	183	1,800	1,800	1,800	1,800
101-262-000-913.000	480	272	750	750	750	750
101-262-000-931.001	128	313	2,000	2,000	2,000	2,000
101-262-000-942.000	3,000	2,400	4,800	4,800	3,000	3,000
	5,540	7,955	18,350	18,350	15,550	15,550
Capital Outlay:						
101-262-000-980.001	0	0	0	0	18,200	18,200
	0	0	0	0	18,200	18,200
City Clerk-Elections	88,364	74,455	132,248	140,713	130,312	130,312

City of Jackson
Fiscal Year 2020/21 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	43,482
	Activity Total		1	43,482

City Hall and Grounds
Activity Personnel Chart



City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

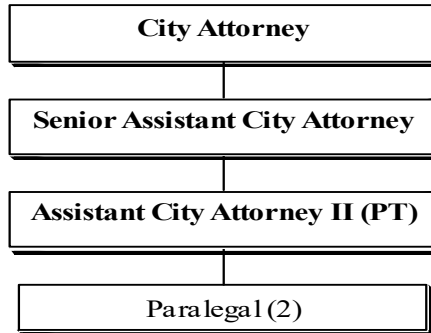
Fund 101 General Fund
Dept 265 City Hall & Grounds

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
101-265-000-707.000 Wages-Temporary	43,637	44,869	47,521	47,521	43,482	43,482
101-265-000-708.000 Unemployment	8	8	12	12	6	6
101-265-000-709.000 Employers FICA	3,335	3,442	3,635	3,635	3,326	3,326
101-265-000-724.000 Workers Compensation	339	170	179	179	139	139
	<u>47,319</u>	<u>48,489</u>	<u>51,347</u>	<u>51,347</u>	<u>46,953</u>	<u>46,953</u>
Material and Supplies:						
101-265-000-756.000 Operating Supplies	0	0	0	3,500	1,000	1,000
101-265-000-759.000 Gasoline	2,182	2,052	2,500	2,500	2,500	2,500
101-265-000-773.000 Laundry	1,667	1,702	2,016	2,016	2,016	2,016
101-265-000-776.000 Custodial Supplies	8,626	9,159	10,000	10,000	12,530	12,530
	<u>12,475</u>	<u>12,913</u>	<u>14,516</u>	<u>18,016</u>	<u>18,046</u>	<u>18,046</u>
Contractual and Other:						
101-265-000-818.000 Contractual Services	23,414	34,119	29,655	39,705	37,239	37,239
101-265-000-818.265 Contr. Serv.-City Hall	51,466	55,879	78,274	82,074	65,362	65,362
101-265-000-853.000 Telephone	1,832	1,831	1,776	1,776	2,052	2,052
101-265-000-924.000 Utilities	116,490	94,731	100,000	100,000	100,000	100,000
101-265-000-930.000 Building Maintenance	28,106	33,979	66,059	66,059	69,489	69,489
101-265-000-932.000 Vehicle Maintenance	1,990	869	1,000	3,000	2,000	2,000
101-265-000-935.000 Insurance	10,270	10,673	11,100	10,673	11,573	11,573
	<u>233,568</u>	<u>232,081</u>	<u>287,864</u>	<u>303,287</u>	<u>287,715</u>	<u>287,715</u>
Capital Outlay:						
101-265-000-975.011 City Hall Improvements	0	36,090	0	0	0	0
	<u>0</u>	<u>36,090</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
City Hall & Grounds	<u>293,362</u>	<u>329,573</u>	<u>353,727</u>	<u>372,650</u>	<u>352,714</u>	<u>352,714</u>

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: City Attorney</i>				
<i>Fund-Activity: 101-266</i>				
009	Paralegal	2		137,713
017	Senior Assistant City Attorney	1		91,486
021	City Attorney	1		136,503
PT	Assistant City Attorney II (PT)		1	57,304
Activity Total		4	1	423,006

City Attorney
Activity Personnel Chart



City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

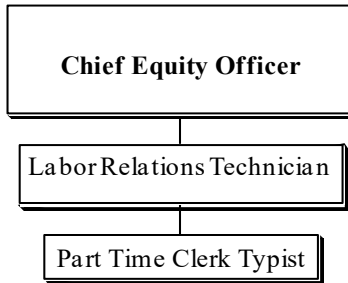
Fund 101 General Fund
Dept 266 City Attorney

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
101-266-000-702.000	Termination Pay	5,364	65,691	0	35,500	0
101-266-000-703.000	Salaries and Wages	291,907	321,809	388,714	299,375	415,787
101-266-000-707.000	Wages-Temporary	52,687	49,172	57,608	57,608	57,304
101-266-000-708.000	Unemployment	30	38	36	36	36
101-266-000-709.000	Employers FICA	26,655	27,758	34,143	29,881	36,193
101-266-000-715.000	Pension-General	29,807	31,402	48,278	41,359	51,640
101-266-000-716.000	Pension-MERS DC	3,404	3,883	5,892	7,972	10,410
101-266-000-716.001	Retirement-Contractual	3,872	0	0	4,112	8,436
101-266-000-718.000	Health Insurance	30,446	36,435	40,834	58,540	65,530
101-266-000-723.000	Health Ins.-MERS HSA	3,790	4,127	5,550	7,100	8,650
101-266-000-724.000	Workers Compensation	891	123	147	129	157
101-266-000-725.000	Other Fringe Benefits	2,511	2,516	7,432	7,072	7,330
		451,364	542,954	588,634	548,684	661,473
Material and Supplies:						
101-266-000-752.000	Office Supplies	5,800	6,592	8,291	5,381	5,381
101-266-000-791.000	Publications	9,397	11,370	10,451	9,644	9,023
		15,197	17,962	18,742	15,025	14,404
Contractual and Other:						
101-266-000-818.000	Contractual Services	7,873	21,399	8,300	30,799	6,500
101-266-000-826.000	Legal Fees	1,450	3,721	2,283	4,375	1,400
101-266-000-827.000	Witness Fees	214	51	300	300	300
101-266-000-853.000	Telephone	2,871	3,579	3,600	3,100	3,600
101-266-000-861.000	Auto Allowance	0	0	0	1,200	2,400
101-266-000-908.002	Residency Allowance	1,800	1,800	1,800	0	0
101-266-000-910.000	Education & Training	2,877	2,255	3,600	1,000	1,000
101-266-000-913.000	Travel	1,626	5,026	4,800	1,500	1,500
101-266-000-915.000	Memberships & Dues	7,687	6,862	7,000	6,762	2,408
101-266-000-931.002	Office Equipment Maintena	564	3,806	9,905	3,655	5,900
101-266-000-945.000	Office Equipment Rental	2,634	2,634	2,634	2,634	2,634
		29,596	51,133	44,222	55,325	27,642
City Attorney		496,157	612,049	651,598	619,034	703,519
		632,522				632,522

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Personnel</i>				
<i>Fund-Activity: 101-270</i>				
009	Labor Relations Technician	1		53,359
	Chief Equity Officer	1		96,360
PT	Part-Time Clerk-Typist		1	15,600
Activity Total		2	1	165,319

Personnel
Activity Personnel Chart



City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 270 Personnel

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
101-270-000-702.000 Termination Pay	0	0	0	0	0	0
101-270-000-703.000 Salaries and Wages	166,386	132,477	128,796	132,000	229,680	149,719
101-270-000-707.000 Wages-Temporary	32,572	13,659	15,600	0	15,600	15,600
101-270-000-708.000 Unemployment	11	13	18	18	24	24
101-270-000-709.000 Employers FICA	15,687	11,700	12,000	12,000	18,000	11,883
101-270-000-713.000 Overtime	0	0	1,000	0	0	0
101-270-000-715.000 Pension-General	5,348	9,641	16,120	17,000	28,526	16,196
101-270-000-716.000 Pension-MERS DC	1,494	2,829	3,893	4,000	6,900	6,900
101-270-000-716.001 Retirement-Contractual	11,571	6,507	3,837	3,837	4,000	4,000
101-270-000-718.000 Health Insurance	24,875	11,394	7,935	7,935	23,887	17,663
101-270-000-723.000 Health Ins.-MERS HSA	3,533	3,486	3,700	3,700	3,700	3,700
101-270-000-724.000 Workers Compensation	884	158	277	50	77	77
101-270-000-725.000 Other Fringe Benefits	1,673	1,349	2,734	2,734	4,013	2,888
	<u>264,034</u>	<u>193,213</u>	<u>195,910</u>	<u>183,274</u>	<u>334,407</u>	<u>228,650</u>
Material and Supplies:						
101-270-000-752.000 Office Supplies	2,687	2,547	3,000	4,000	5,000	5,000
101-270-000-791.000 Publications	24	0	450	450	450	450
	<u>2,711</u>	<u>2,547</u>	<u>3,450</u>	<u>4,450</u>	<u>5,450</u>	<u>5,450</u>
Contractual and Other:						
101-270-000-818.000 Contractual Services	64,669	87,124	60,000	80,000	80,000	80,000
101-270-000-853.000 Telephone	2,291	2,591	2,100	2,100	2,100	2,100
101-270-000-861.000 Auto Allowance	2,400	1,764	1,200	1,200	2,400	2,400
101-270-000-900.000 Printing & Publishing	0	244	300	300	300	300
101-270-000-908.002 Residency Allowance	1,800	0	1,800	0	1,800	1,800
101-270-000-910.000 Education & Training	972	5,713	2,000	3,000	5,000	5,000
101-270-000-910.001 Training - City Wide	1,051	158	0	0	0	0
101-270-000-913.000 Travel	322	2,934	500	500	1,500	1,500
101-270-000-915.000 Memberships & Dues	1,364	1,148	1,500	1,500	1,750	1,750
101-270-000-931.002 Office Equipment Maintena	0	50	0	0	0	0
	<u>74,869</u>	<u>101,726</u>	<u>69,400</u>	<u>88,600</u>	<u>94,850</u>	<u>94,850</u>
Personnel	<u>341,614</u>	<u>297,486</u>	<u>268,760</u>	<u>276,324</u>	<u>434,707</u>	<u>328,950</u>

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 278 Unallocated

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
101-278-000-703.000 Salaries-Ret. Health Stipend	192,962	211,487	235,000	182,000	190,000	190,000
101-278-000-709.000 Employers FICA (Ret.)	14,594	16,047	17,978	13,900	14,535	14,535
101-278-000-723.001 Health Insurance-Retirees	165,035	122,094	137,500	145,000	150,000	150,000
	<u>372,591</u>	<u>349,628</u>	<u>390,478</u>	<u>340,900</u>	<u>354,535</u>	<u>354,535</u>
Materials and Supplies:						
101-278-000-791.000 Publications	7,300	7,655	8,000	7,884	8,000	8,000
	<u>7,300</u>	<u>7,655</u>	<u>8,000</u>	<u>7,884</u>	<u>8,000</u>	<u>8,000</u>
Contractual and Other:						
101-278-000-808.000 Audit Fees	39,521	49,397	50,000	42,660	44,800	44,800
101-278-000-818.000 Contractual Services	13,153	6,966	7,500	7,750	8,000	8,000
101-278-000-851.000 Postage	143,007	127,187	145,000	140,000	145,000	145,000
101-278-000-880.000 Community Promotion	56,384	91,647	90,000	110,000	115,000	115,000
101-278-000-880.005 Com. Prom.-Envir.Com.	0	201	10,000	1,500	1,500	1,500
101-278-000-935.000 Insurance	84,602	84,589	87,593	90,738	96,783	96,783
101-278-000-935.001 Insurance-Ded. Portion	2,500	5,779	10,000	10,000	10,000	10,000
101-278-000-956.001 Contingency	0	0	0	0	0	0
101-278-000-962.000 Uncollectible Accounts	6,083	128,574	50,000	50,000	50,000	50,000
101-278-000-962.438 Uncollect. Accts-Inc. Tax	-18,967	-61,534	15,000	15,000	15,000	15,000
101-278-000-963.000 Miscellaneous	2,395	8,389	4,000	4,000	4,000	4,000
	<u>328,678</u>	<u>441,195</u>	<u>469,093</u>	<u>471,648</u>	<u>490,083</u>	<u>490,083</u>
Unallocated	<u>708,569</u>	<u>798,478</u>	<u>867,571</u>	<u>820,432</u>	<u>852,618</u>	<u>852,618</u>

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 299 Administrative Hearings Bureau

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
101-299-000-703.000 Salaries and Wages	52,701	55,353	58,919	58,000	51,704	51,704
101-299-000-707.000 Wages-Temporary	0	4,560	18,000	6,500	6,900	6,900
101-299-000-708.000 Unemployment	15	16	31	20	25	25
101-299-000-709.000 Employers FICA	3,775	4,258	5,908	5,000	4,486	4,486
101-299-000-715.000 Pension-General	1,349	1,400	1,853	1,900	4,171	4,171
101-299-000-716.000 Pension-MERS DC	0	0	1,553	250	545	545
101-299-000-718.000 Health Insurance	5,128	4,988	5,481	3,645	10,598	10,598
101-299-000-723.000 Health Ins.-MERS HSA	0	0	0	250	555	555
101-299-000-724.000 Workers Compensation	155	87	102	100	76	76
101-299-000-725.000 Other Fringe Benefits	642	379	722	125	885	885
	63,765	71,041	92,569	75,790	79,945	79,945
Material and Supplies:						
101-299-000-752.000 Office Supplies	1,094	487	2,700	575	1,000	1,000
	1,094	487	2,700	575	1,000	1,000
Contractual and Other:						
101-299-000-818.000 Contractual Services	4,604	1,024	10,000	10,000	10,000	10,000
101-299-000-853.000 Telephone	0	47	0	0	0	0
101-299-000-962.000 Uncollectible Accounts	107,280	311,545	200,000	650,000	325,000	325,000
	111,884	312,616	210,000	660,000	335,000	335,000
Administrative Hearings Bureau	176,743	384,144	305,269	736,365	415,945	415,945

Personnel Schedule

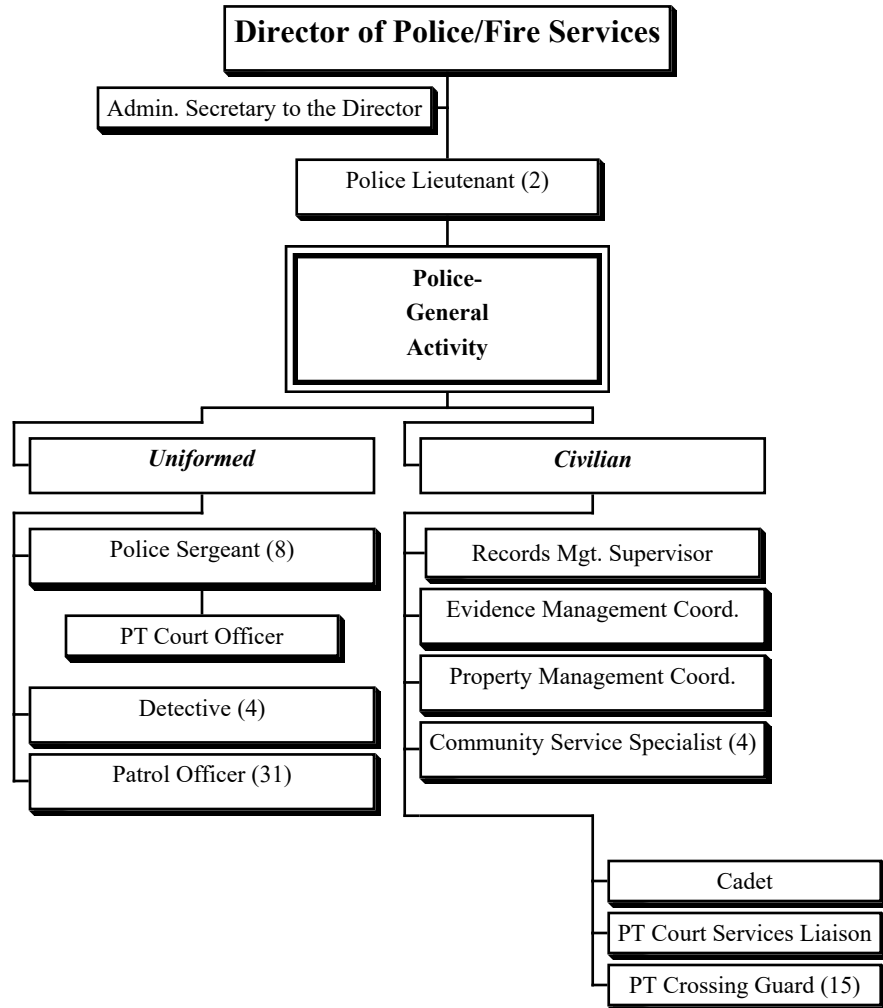
Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Administrative Hearings Bureau</i>				
<i>Fund-Activity: 101-299</i>				
AHO	Admin. Hearings Officer	3		18,463
PT	Part Time Staff		1	6,900
		3	1	25,363
Add: Allocation Property Code Tech from NEO (30%)				15,421
Part Time Staff from from NEO (30%)				17,820
Activity Total				58,604



City of Jackson
Fiscal Year 2020/21 Adopted Budget
General Fund
Police Department Summary

Activity #	Activity Name	Adopted Budget
101-301	Police Department (General)	\$ 10,498,221
101-311/313	OHSP Grants	15,000
101-320	Consortium Training	30,000
101-321	In-Service Training	<u>7,000</u>
General Fund Total - Police Department		<u><u>\$ 10,550,221</u></u>

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



City of Jackson
Fiscal Year 2020/21 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		50,020
006	Evidence Mgt. Coordinator	1		57,126
006	Property Mgt. Coordinator	1		57,126
010	Records Management Supervisor	1		73,587
020	Director of Police and Fire Services	1		127,810
082	Patrol Officer	31		2,232,575
084	Detective	4		314,180
085	Police Sergeant	8		720,065
087	Police Lieutenant	2		189,310
306	Community Service Specialists	4		196,386
CAD	Cadets	1		13,142
PT	Part-Time School Crossing Guard		15	59,350
PT	Part-Time Court Services Liaison		1	46,512
Activity Total		55	16	4,137,189

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 301 Police Department

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
101-301-000-702.000 Termination Pay	54,545	18,987	63,579	98,724	55,465	55,465
101-301-000-703.000 Salaries and Wages	3,645,213	3,843,419	4,325,174	3,975,146	4,381,557	3,992,730
101-301-000-707.000 Wages-Temporary	65,173	68,756	142,691	105,150	144,459	144,459
101-301-000-708.000 Unemployment	380	422	486	432	486	486
101-301-000-709.000 Employers FICA	90,865	100,199	119,183	105,727	117,149	100,738
101-301-000-713.000 Overtime	208,920	279,524	255,295	200,012	302,057	294,062
101-301-000-715.000 Pension-General	50,557	48,695	63,693	65,389	66,673	53,567
101-301-000-715.734 Pension-Police/Fire 345	2,983,260	2,994,230	3,842,959	3,842,959	4,148,605	4,148,605
101-301-000-716.000 Pension-MERS DC	36,717	45,844	50,353	53,905	55,712	55,712
101-301-000-716.001 Retirement - Contractual	6,506	7,191	6,252	7,261	6,391	6,391
101-301-000-718.000 Health Insurance	625,628	585,630	618,439	540,224	626,290	516,627
101-301-000-723.000 Health Ins.-MERS HSA	55,877	67,569	76,150	80,773	81,650	81,650
101-301-000-724.000 Workers Compensation	35,927	17,456	21,016	35,588	21,149	21,149
101-301-000-725.000 Other Fringe Benefits	41,427	26,389	58,193	6,623	58,305	49,049
	7,900,995	8,104,311	9,643,463	9,117,913	10,065,948	9,520,690
Material and Supplies:						
101-301-000-752.000 Office Supplies	12,217	19,988	10,825	30,777	11,604	11,604
101-301-000-752.001 Data Processing Supplies	5,406	7,955	11,360	5,484	4,898	4,898
101-301-000-757.000 Ammunition	21,753	17,822	28,893	12,148	26,699	26,699
101-301-000-759.000 Gasoline	66,186	67,385	71,088	71,156	76,668	76,668
101-301-000-761.004 Prog. Sup.-Comm. Police	1,415	1,585	0	0	0	0
101-301-000-767.000 Uniform Allowance	37,959	50,781	51,753	34,994	44,320	42,638
101-301-000-770.000 Miscellaneous Supplies	6,162	6,250	6,327	5,804	7,327	7,327
101-301-000-772.000 Photography Supplies	6,676	6,789	10,687	9,433	9,758	9,668
101-301-000-773.000 Laundry	844	865	858	804	858	858
101-301-000-775.000 Medical Supplies	1,185	1,484	1,230	1,091	1,120	1,120
101-301-000-776.000 Custodial Supplies	3,786	4,509	4,296	4,317	4,255	4,255
101-301-000-778.000 Equipment Maint. Supplies	20,016	19,572	22,310	23,540	18,485	18,485
101-301-000-791.000 Publications	1,414	851	2,250	1,356	4,100	3,500
	185,019	205,836	221,877	200,904	210,092	207,720
Contractual and Other:						
101-301-000-818.000 Contractual Services	4,390	1,587	0	0	0	0
101-301-000-820.000 Consultant Services	17,962	53,446	20,940	7,433	10,720	6,350
101-301-000-830.000 Medical Services	15,137	8,159	10,639	14,772	11,506	11,088
101-301-000-839.000 Special Investigations	985	1,724	610	2,525	2,650	2,650
101-301-000-853.000 Telephone	34,995	41,917	37,968	39,596	39,108	39,108
101-301-000-861.000 Auto Allowance	3,600	3,600	3,600	3,600	3,600	3,600
101-301-000-900.000 Printing & Publishing	6,268	4,818	5,198	8,828	5,098	1,772
101-301-000-908.001 Physical Agility Testing	25,970	23,150	37,000	26,900	37,000	37,000
101-301-000-908.002 Residency Allowance	10,750	5,650	4,100	6,150	6,150	6,150
101-301-000-910.000 Education & Training	23,788	66,199	57,613	34,929	110,383	56,883
101-301-000-913.000 Travel	4,202	6,174	8,682	3,678	9,950	8,950
101-301-000-915.000 Memberships & Dues	1,039	1,383	965	1,737	1,585	1,585
101-301-000-924.000 Utilities	37,011	35,569	39,846	36,313	43,670	43,670

Continued

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

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

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Contractual and Other:(Cont'd.)						
101-301-000-930.000 Building Maintenance	33,672	30,291	31,630	29,448	31,264	31,264
101-301-000-931.001 Equipment Maintenance	31,011	33,137	35,835	20,332	30,686	30,686
101-301-000-931.002 Office Equipment Maintena	65,292	59,311	12,240	11,865	12,576	12,576
101-301-000-932.000 Vehicle Maintenance	73,217	49,798	67,369	62,170	59,370	59,370
101-301-000-933.000 Software Maintenance	0	0	105,139	131,442	110,984	110,984
101-301-000-935.000 Insurance	112,870	124,313	129,286	132,334	141,597	141,597
101-301-000-935.001 Insurance-Ded. Portion	10,000	2,500	10,000	10,000	10,000	10,000
101-301-000-942.000 Building Rental/Lease	6,469	6,499	6,384	6,581	6,524	6,524
101-301-000-945.000 Office Equipment Rental	0	465	0	0	0	0
101-301-000-963.000 Miscellaneous	946	0	1,000	3,056	3,556	3,556
	519,574	559,690	626,044	593,689	687,977	625,363
Capital Outlay:						
101-301-000-975.000 Building Additions	129,537	102,621	11,600	18,330	15,500	0
101-301-000-980.000 Furniture	8,634	2,480	5,210	3,924	1,500	0
101-301-000-980.001 Office Equipment	1,188	0	9,924	8,403	0	0
101-301-000-981.000 Vehicles	63,679	62,259	123,912	106,053	144,158	144,158
101-301-000-985.000 Machinery & Equipment	71,439	123,621	33,816	28,848	8,454	290
101-301-000-986.000 Radio Equipment	0	7,414	0	19,885	8,800	0
	274,477	298,395	184,462	185,443	178,412	144,448
Police Department	8,880,065	9,168,232	10,675,846	10,097,949	11,142,429	10,498,221

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

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

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
101-311-218-709.000 Employers FICA	129	36	0	0	0	0
101-311-218-713.000 Overtime	8,893	2,485	0	0	0	0
101-311-218-724.000 Workers Compensation	89	25	0	0	0	0
	<u>9,111</u>	<u>2,546</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2017/18 OSHP Grant	<u>9,111</u>	<u>2,546</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Dept 311 OSHP Grant
Sub. Act. 219 2018/19

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
101-311-219-709.000 Employers FICA	0	59	0	0	0	0
101-311-219-713.000 Overtime	0	4,094	0	0	0	0
101-311-219-724.000 Workers Compensation	0	41	0	0	0	0
	<u>0</u>	<u>4,194</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2018/19 OSHP Grant	<u>0</u>	<u>4,194</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Dept 311 OSHP Grant
Sub. Act. 220 2019/20

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
101-311-220-709.000 Employers FICA	0	0	212	162	0	0
101-311-220-713.000 Overtime	0	0	14,642	11,163	0	0
101-311-220-724.000 Workers Compensation	0	0	146	126	0	0
	<u>0</u>	<u>0</u>	<u>15,000</u>	<u>11,451</u>	<u>0</u>	<u>0</u>
2019/20 OSHP Grant	<u>0</u>	<u>0</u>	<u>15,000</u>	<u>11,451</u>	<u>0</u>	<u>0</u>

Dept 311 OSHP Grant
Sub. Act. 221 2020/21

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
101-311-221-709.000 Employers FICA	0	0	0	0	212	212
101-311-221-713.000 Overtime	0	0	0	0	14,642	14,642
101-311-221-724.000 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>
2020/21 OSHP Grant	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,000</u>	<u>15,000</u>

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 313 OHSP Underage Drinking Enforcement

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
101-313-220-709.000 Employers FICA	0	0	113	0	0	0
101-313-220-713.000 Overtime	0	0	7,774	0	0	0
101-313-220-724.000 Workers Comp	0	0	77	0	0	0
	<u>0</u>	<u>0</u>	<u>7,964</u>	<u>0</u>	<u>0</u>	<u>0</u>
2019/20 OHSP Underage Drinking	<u>0</u>	<u>0</u>	<u>7,964</u>	<u>0</u>	<u>0</u>	<u>0</u>

Fund 101 General Fund
Dept 320 Consortium Training

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Material and Supplies:						
101-320-000-770.000 Miscellaneous Supplies	1,142	5,294	1,000	3,932	5,000	5,000
	<u>1,142</u>	<u>5,294</u>	<u>1,000</u>	<u>3,932</u>	<u>5,000</u>	<u>5,000</u>
Contractual and Other:						
101-320-000-818.000 Contractual Services	0	0	2,500	0	0	0
101-320-000-910.000 Education & Training	17,544	24,990	17,500	23,500	25,000	25,000
101-320-000-913.000 Travel	80	0	0	0	0	0
	<u>17,624</u>	<u>24,990</u>	<u>20,000</u>	<u>23,500</u>	<u>25,000</u>	<u>25,000</u>
Consortium Training	<u>18,766</u>	<u>30,284</u>	<u>21,000</u>	<u>27,432</u>	<u>30,000</u>	<u>30,000</u>

Fund 101 General Fund
Dept 321 In-Service Training

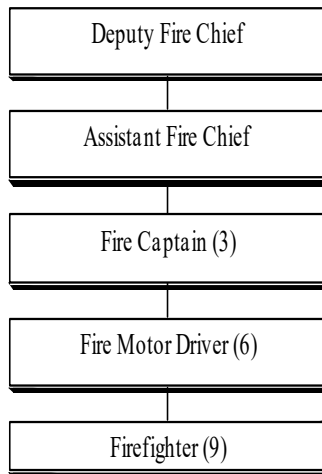
Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Contractual and Other:						
101-321-000-910.000 Education & Training	8,614	6,754	8,379	3,500	7,000	7,000
	<u>8,614</u>	<u>6,754</u>	<u>8,379</u>	<u>3,500</u>	<u>7,000</u>	<u>7,000</u>
In-Service Training	<u>8,614</u>	<u>6,754</u>	<u>8,379</u>	<u>3,500</u>	<u>7,000</u>	<u>7,000</u>

City of Jackson
Fiscal Year 2020/21 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		121,273
50	Firefighter	9		543,000
52	Fire Motor Driver	6		473,122
55	Fire Captain	3		250,928
58	Assistant Fire Chief	1		94,630
Activity Total		20		1,482,953

Note: 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 2020/21 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 340 Fire Suppression

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
101-340-000-702.000 Termination Pay	3,402	5,005	36,228	50,464	152,821	152,821
101-340-000-703.000 Salaries and Wages	1,230,783	1,259,684	1,500,261	1,392,426	1,482,953	1,482,953
101-340-000-708.000 Unemployment	90	91	102	108	120	120
101-340-000-709.000 Employers FICA	16,896	17,823	21,899	23,941	26,430	26,430
101-340-000-713.000 Overtime	102,191	122,428	165,864	279,465	166,276	166,276
101-340-000-715.734 Pension-Police/Fire 345	1,189,603	1,361,296	1,563,701	1,563,701	1,759,021	1,759,021
101-340-000-716.000 Pension-MERS DC	7,123	7,513	6,378	12,019	11,103	11,103
101-340-000-716.001 Retirement - Contractual	5,544	5,709	5,932	6,121	6,064	6,064
101-340-000-718.000 Health Insurance	292,532	258,820	255,248	273,147	248,111	248,111
101-340-000-723.000 Health Ins.-MERS HSA	3,592	3,116	3,000	10,062	15,000	15,000
101-340-000-724.000 Workers Compensation	22,487	17,560	19,634	24,021	23,696	23,696
101-340-000-725.000 Other Fringe Benefits	8,505	4,971	15,629	15,763	18,240	18,240
	2,882,748	3,064,016	3,593,876	3,651,238	3,909,835	3,909,835
Material and Supplies:						
101-340-000-752.000 Office Supplies	2,635	3,682	5,951	4,328	5,109	2,509
101-340-000-753.000 Chemicals	3,208	3,082	3,239	2,161	1,950	1,950
101-340-000-759.000 Gasoline	17,064	19,944	20,550	21,889	23,802	23,802
101-340-000-762.000 Protective Clothing	23,984	18,402	29,944	27,312	49,393	28,933
101-340-000-767.000 Uniform Allowance	13,837	13,477	21,400	18,618	17,884	15,836
101-340-000-770.000 Operating Supplies	7,648	18,137	10,378	6,658	12,340	11,920
101-340-000-775.001 Emergency Medical Supplic	11,850	9,186	10,840	10,500	15,024	15,024
101-340-000-776.000 Custodial Supplies	4,930	7,218	8,101	8,150	8,320	8,320
101-340-000-778.000 Equipment Maint. Supplies	12,639	19,039	19,291	26,573	19,586	19,586
101-340-000-791.000 Publications	154	419	1,000	382	1,000	1,000
	97,949	112,586	130,694	126,571	154,408	128,880
Contractual and Other:						
101-340-000-801.000 Professional Services	0	4,244	2,500	6,186	2,500	2,500
101-340-000-830.000 Medical Services	10,796	4,044	13,557	6,328	17,961	12,927
101-340-000-853.000 Telephone	8,430	12,008	11,076	11,604	11,568	11,568
101-340-000-908.001 Physical Agility Testing	24,000	20,500	25,000	21,500	25,000	19,000
101-340-000-908.002 Residency Allowance	250	250	250	250	250	250
101-340-000-910.000 Education & Training	29,684	34,506	32,900	22,420	29,115	24,165
101-340-000-913.000 Travel	2,427	3,207	3,116	1,889	3,416	3,416
101-340-000-915.000 Memberships & Dues	315	555	525	500	435	435
101-340-000-916.000 Subsistence Pay	19,104	19,268	20,750	19,280	21,000	15,960
101-340-000-924.000 Utilities	47,161	46,981	47,940	44,577	49,404	49,404
101-340-000-930.000 Building Maintenance	29,541	38,545	24,555	27,927	24,555	24,555
101-340-000-931.001 Equipment Maintenance	15,691	16,767	22,009	13,743	25,556	25,556
101-340-000-931.002 Office Equipment Maintena	485	251	860	0	860	860
101-340-000-932.000 Vehicle Maintenance	72,678	61,462	87,814	81,775	87,814	87,814
101-340-000-933.000 Software Maintenance	4,425	5,016	7,520	5,128	8,398	8,398
101-340-000-935.000 Insurance	27,877	29,077	30,240	34,573	36,993	36,993
101-340-000-963.000 Miscellaneous	-500	2,480	1,000	501	1,000	1,000
	292,364	299,161	331,612	298,181	345,825	324,801

Continued

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

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

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Capital Outlay:						
101-340-000-975.000 Building Additions	49,876	12,180	57,810	75,924	92,258	92,258
101-340-000-977.272 Fire Equipment-FEMA	0	0	0	0	0	0
101-340-000-977.340 Fire Equipment	18,457	32,036	74,182	34,823	34,903	34,903
101-340-000-977.341 HazMat Equipment	2,254	1,093	11,082	601	6,804	6,804
101-340-000-980.000 Furniture	0	0	2,000	0	0	0
101-340-000-980.001 Office Equipment	3,038	0	0	0	0	0
101-340-000-981.000 Vehicles/Enterprise Lease	1,051	28,914	33,636	18,549	17,568	17,568
101-340-000-981.001 Vehicles - Fire Truck	0	740	64,436	64,521	64,436	64,436
101-340-000-985.000 Machinery & Equipment	8,043	11,530	10,000	8,697	1,785	1,785
101-340-000-986.000 Radio Equipment	2,955	22,664	27,716	4,089	5,795	5,795
	<u>85,674</u>	<u>109,157</u>	<u>280,862</u>	<u>207,204</u>	<u>223,549</u>	<u>223,549</u>
Fire Suppression	<u>3,358,735</u>	<u>3,584,920</u>	<u>4,337,044</u>	<u>4,283,194</u>	<u>4,633,617</u>	<u>4,587,065</u>

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 350 Public Safety - Unallocated

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
101-350-000-703.000 Salaries and Wages (Health)	219,692	211,350	236,500	210,000	215,000	215,000
101-350-000-708.000 Unemployment	5	4	0	0	0	0
101-350-000-709.000 Employers FICA	277	474	300	1,025	1,050	1,050
101-350-000-725.000 Other F/B - Life Ins. (FF)	227	169	200	200	200	200
	<u>220,201</u>	<u>211,997</u>	<u>237,000</u>	<u>211,225</u>	<u>216,250</u>	<u>216,250</u>
Contractual and Other:						
101-350-000-715.732 Pension-Police/Fire	567,276	506,251	543,093	543,093	524,841	524,841
101-350-000-723.002 Health Ins.-Retirees - Fire	776,422	665,365	734,800	740,000	814,000	814,000
101-350-000-723.003 Health Ins.-Retirees - Police	657,045	530,483	588,500	625,000	687,500	687,500
101-350-000-818.000 Contractual Services	4,765	184	0	0	0	0
	<u>2,005,508</u>	<u>1,702,283</u>	<u>1,866,393</u>	<u>1,908,093</u>	<u>2,026,341</u>	<u>2,026,341</u>
Public Safety - Unallocated	<u>2,225,709</u>	<u>1,914,280</u>	<u>2,103,393</u>	<u>2,119,318</u>	<u>2,242,591</u>	<u>2,242,591</u>



City of Jackson
Fiscal Year 2020/21 Adopted Budget
General Fund
Public Works Summary

Activity #	Activity Name	Adopted Budget
101-442	Forestry	\$ 474,392
101-444	Sidewalk Construction	37,704
101-445	Drains at Large	76,686
101-450	Street Lighting	571,111
101-455	Weed Control	99,940
101-465	Ground Maintenance	401,199
101-567	Cemeteries (Under Parks, Rec. & Grnds)	305,875
101-571	Tax Property Maintenance	224,045
101-572	Civic Affairs	<u>73,986</u>
General Fund Total - Public Works		<u><u>\$ 2,264,938</u></u>

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 442 Forestry

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
101-442-000-702.000 Termination Pay	37,500	0	0	0	0	0
101-442-000-703.000 Salaries and Wages	77,707	107,559	121,709	121,709	132,444	132,444
101-442-000-707.000 Wages-Temporary	0	0	0	0	0	0
101-442-000-708.000 Unemployment	13	9	16	16	18	18
101-442-000-709.000 Employers FICA	8,735	8,034	10,419	10,419	11,346	11,346
101-442-000-713.000 Overtime	4,288	6,201	12,794	12,794	9,339	9,339
101-442-000-715.000 Pension-General	8,299	10,863	16,917	16,917	12,280	12,280
101-442-000-716.000 Pension-MERS DC	706	1,526	1,625	1,625	1,182	1,182
101-442-000-718.000 Health Insurance	9,557	18,488	28,041	28,041	29,795	29,795
101-442-000-723.000 Health Ins.-MERS HSA	1,152	2,575	2,398	2,398	1,850	1,850
101-442-000-724.000 Workers Compensation	1,551	1,431	1,925	1,925	1,397	1,397
101-442-000-725.000 Other Fringe Benefits	1,577	509	2,725	2,725	1,915	1,915
	151,085	157,195	198,569	198,569	201,566	201,566
Material and Supplies:						
101-442-000-770.000 Miscellaneous Supplies	606	1,183	3,679	3,679	4,231	4,231
101-442-000-773.000 Laundry	812	358	1,107	1,107	1,273	1,273
101-442-000-774.000 Small Tools	0	0	1,231	1,231	1,416	1,416
101-442-000-778.000 Equipment Maint. Supplies	0	499	4,553	4,553	5,236	5,236
101-442-000-782.000 Materials	2,982	52,599	19,550	19,550	22,483	22,483
	4,400	54,639	30,120	30,120	34,639	34,639
Contractual and Other:						
101-442-000-818.000 Contractual Services	129,295	82,817	71,135	170,000	81,805	81,805
101-442-000-853.000 Telephone	0	0	615	615	707	707
101-442-000-910.000 Education & Training	497	705	0	811	933	933
101-442-000-915.000 Memberships & Dues	0	225	811	0	0	0
101-442-000-924.000 Utilities	0	0	7,228	7,228	8,312	8,312
101-442-000-943.000 Equipment Rental - MP	41,796	89,552	73,830	73,830	84,905	84,905
101-442-000-944.000 Equipment Lease	0	6,600	0	59,400	0	0
101-442-000-961.641 PW Overhead	40,428	62,451	51,750	53,500	61,525	61,525
	212,016	242,350	205,369	365,384	238,187	238,187
Forestry	367,501	454,184	434,058	594,073	474,392	474,392

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 444 Sidewalk Construction

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
101-444-000-703.000 Salaries and Wages	979	6,998	7,764	7,764	8,403	8,403
101-444-000-708.000 Unemployment	0	0	1	1	1	1
101-444-000-709.000 Employers FICA	71	501	683	683	741	741
101-444-000-715.000 Pension-General	98	683	1,109	1,109	1,203	1,203
101-444-000-716.000 Pension-MERS DC	16	74	133	133	157	157
101-444-000-718.000 Health Insurance	140	1,478	1,685	1,685	2,079	2,079
101-444-000-723.000 Health Ins.-MERS HSA	27	118	179	179	220	220
101-444-000-724.000 Workers Compensation	23	97	126	126	137	137
101-444-000-725.000 Other Fringe Benefits	2	32	170	170	180	180
	1,356	9,981	11,850	11,850	13,121	13,121
Material and Supplies:						
101-444-000-782.000 Materials	2,727	9,337	9,000	9,000	9,900	9,900
	2,727	9,337	9,000	9,000	9,900	9,900
Contractual and Other:						
101-444-000-818.000 Contractual Services	0	0	0	0	0	0
101-444-000-935.001 Insurance Deductible	2,500	0	2,500	2,500	2,500	2,500
101-444-000-943.000 Equipment Rental	603	4,058	4,000	4,000	4,200	4,200
101-444-000-961.641 PW Overhead	690	5,694	7,376	7,376	7,983	7,983
	3,793	9,752	13,876	13,876	14,683	14,683
Sidewalk Construction	7,876	29,070	34,726	34,726	37,704	37,704

WORK PROJECT DETAIL

<u>Work Project Titles:</u>	Funding Sources			Total Costs
	Bill Out	PIF	City	
222C ROW Const.-Curbs, Ramps & City-Owned Replacmt.	-	-	9,050	9,050
224C Program Inspection & Maint. Planning	-	-	4,524	4,524
227 City Owned - Maint. & Repair	-	-	24,130	24,130
	-	-	37,704	37,704

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 445 Drains At Large

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
101-445-000-703.000 Salaries and Wages	816	2,297	11,252	11,252	12,040	12,040
101-445-000-708.000 Unemployment	0	0	1	1	1	1
101-445-000-709.000 Employers FICA	51	184	1,273	1,273	1,362	1,362
101-445-000-713.000 Overtime	123	0	1,649	1,649	1,764	1,764
101-445-000-715.000 Pension-General	71	247	1,291	1,291	1,381	1,381
101-445-000-716.000 Pension-MERS DC	2	16	189	189	202	202
101-445-000-718.000 Health Insurance	128	456	4,295	4,295	4,596	4,596
101-445-000-723.000 Health Ins.-MERS HSA	3	26	270	270	289	289
101-445-000-724.000 Workers Compensation	15	36	182	182	195	195
101-445-000-725.000 Other Fringe Benefits	11	12	256	256	274	274
	1,220	3,274	20,658	20,658	22,104	22,104
Material and Supplies:						
101-445-000-782.000 Materials	354	880	2,692	2,692	2,880	2,880
	354	880	2,692	2,692	2,880	2,880
Contractual and Other:						
101-445-000-818.000 Contractual Services	20,622	25,304	42,800	42,800	42,542	42,542
101-445-000-943.000 Equipment Rental	691	1,757	4,280	4,280	4,580	4,580
101-445-000-961.641 PW Overhead	555	2,144	4,280	4,280	4,580	4,580
	21,868	29,205	51,360	51,360	51,702	51,702
Drains At Large	23,442	33,359	74,710	74,710	76,686	76,686

WORK PROJECT DETAIL

Work Project Titles:						
Storm Sewer Repair-DPW	2,820	8,049	45,795	45,795	47,312	47,312
Grand River CLUP-DPW	0	99	0	0	0	0
Fuel Leak (225 W. Mason)	0	0	0	0	0	0
Storm Drain Bank Maint.-DPW	0	0	3,235	3,235	3,332	3,332
NPDES Annual Fees-Phase II	4,000	4,000	4,280	4,280	4,000	4,000
Phase II Implementation-Jackson Co. Drain	16,622	21,211	21,400	21,400	22,042	22,042
	23,442	33,359	74,710	74,710	76,686	76,686

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 450 Street Lighting

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
101-450-000-703.000 Salaries and Wages	3,698	4,394	1,500	1,500	1,500	1,500
101-450-000-708.000 Unemployment	0	0	0	0	0	0
101-450-000-709.000 Employers FICA	282	330	115	115	115	115
101-450-000-713.000 Overtime	431	272	0	0	0	0
101-450-000-715.000 Pension-General	413	455	190	190	186	186
101-450-000-716.000 Pension-MERS DC	1	0	0	4	0	0
101-450-000-718.000 Health Insurance	1,247	1,258	288	288	288	288
101-450-000-723.000 Health Ins.-MERS HSA	2	0	0	4	0	0
101-450-000-724.000 Workers Compensation	83	60	4	4	4	4
101-450-000-725.000 Other Fringe Benefits	76	21	18	18	18	18
	6,233	6,790	2,115	2,123	2,111	2,111
Material And Supplies						
101-450-000-782.000 Materials	43,551	68,192	30,000	30,000	35,000	35,000
	43,551	68,192	30,000	30,000	35,000	35,000
Contractual and Other:						
101-450-000-818.000 Contractual Service	22,970	70,631	60,000	60,000	60,000	60,000
101-450-000-924.000 Utilities	378,638	425,857	450,000	464,000	470,000	470,000
101-450-000-943.000 Equipment Rental	1,828	1,735	1,000	1,000	3,500	3,500
101-450-000-961.641 PW Overhead	98	0	1,100	500	500	500
101-450-000-961.642 ENG Overhead	3,817	4,433	0	0	0	0
	407,351	502,656	512,100	525,500	534,000	534,000
Street Lighting	457,135	577,638	544,215	557,623	571,111	571,111

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 455 Weed Control

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
101-455-000-703.000 Salaries and Wages	10,807	11,284	21,753	21,753	23,276	23,276
101-455-000-707.000 Wages-Temporary	2,064	4,980	4,280	4,280	4,580	4,580
101-455-000-708.000 Unemployment	1	3	5	5	5	5
101-455-000-709.000 Employers FICA	881	1,145	1,839	1,839	1,968	1,968
101-455-000-713.000 Overtime	0	0	0	1,600	0	0
101-455-000-715.000 Pension-General	1,148	1,102	2,740	2,740	2,932	2,932
101-455-000-716.000 Pension-MERS DC	0	0	0	103	110	110
101-455-000-718.000 Health Insurance	4,315	3,924	10,389	10,389	11,116	11,116
101-455-000-723.000 Health Ins.-MERS HSA	0	0	0	84	90	90
101-455-000-724.000 Workers Compensation	16	5	58	58	62	62
101-455-000-725.000 Other Fringe Benefits	320	250	630	630	674	674
	19,552	22,693	41,694	43,481	44,813	44,813
Material and Supplies:						
101-455-000-782.000 Materials	50	95	0	0	0	0
	50	95	0	0	0	0
Contractual and Other:						
101-455-000-818.000 Contractual Services	21,094	48,138	51,521	51,521	55,127	55,127
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
	21,094	48,138	51,521	51,521	55,127	55,127
Weed Control	40,696	70,926	93,215	95,002	99,940	99,940

WORK PROJECT DETAIL

Work Project Titles:						
280 Private Property Mowing	40,696	70,926	93,215	95,002	99,940	99,940
	40,696	70,926	93,215	95,002	99,940	99,940

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 465 Grounds Maintenance

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
101-465-000-703.000 Salaries and Wages	6,350	4,611	10,504	50,118	24,714	24,714
101-465-000-707.000 Wages-Temporary	0	0	500	500	500	500
101-465-000-708.000 Unemployment	2	1	1	26	3	3
101-465-000-709.000 Employers FICA	467	298	924	6,028	2,179	2,179
101-465-000-713.000 Overtime	228	126	2,069	33,184	4,248	4,248
101-465-000-715.000 Pension-General	678	405	1,500	10,285	3,537	3,537
101-465-000-716.000 Pension-MERS DC	64	15	180	1,486	461	461
101-465-000-718.000 Health Insurance	1,257	922	2,280	14,866	6,116	6,116
101-465-000-723.000 Health Ins.-MERS HSA	108	23	242	1,986	648	648
101-465-000-724.000 Workers Compensation	112	42	171	892	402	402
101-465-000-725.000 Other Fringe Benefits	77	20	231	1,497	530	530
	9,343	6,463	18,602	120,868	43,338	43,338
Material and Supplies:						
101-465-000-782.000 Materials	280	1,879	569	10,000	4,500	4,500
	280	1,879	569	10,000	4,500	4,500
Contractual and Other:						
101-465-000-818.000 Contractual Services	82,599	161,614	187,693	257,634	294,679	294,679
101-465-000-943.000 Equipment Rental	6,275	3,227	9,159	52,004	28,602	28,602
101-465-000-959.000 Property Taxes	0	0	754	0	0	0
101-465-000-961.641 PW Overhead	3,127	1,767	11,744	54,691	30,080	30,080
	92,001	166,608	209,350	364,329	353,361	353,361
Grounds Maintenance	101,624	174,950	228,521	495,197	401,199	401,199

WORK PROJECT DETAIL

Work Project Titles:

465-200 Benches/Trach Receptacles	0	0	0	6,850	0	0
465-201 Trash Container Pickup	10,773	10,773	23,000	23,000	23,000	23,000
465-205 Blackman Park	0	5,528	1,000	1,000	1,100	1,100
465-206 Maintenance of Islands	2,670	2,190	16,000	16,000	16,000	16,000
465-207 City Property Lawn Maint.	45,553	53,036	64,621	64,621	66,560	66,560
465-209 Additional City Property Maint	0	25,376	0	103,150	111,804	111,804
465-210 City Walks-Snow/Ice Control	10,659	46,958	74,900	74,900	77,147	77,147
465-211 Brush Cutting/Debris Removal	0	1,343	0	0	0	0
465-212 DT Cleanup/Weed Control	437	0	5,500	5,500	5,500	5,500
465-217 Leaf Pickup/Drop Off Prog.	31,532	29,746	43,500	200,176	100,088	100,088
	101,624	174,950	228,521	495,197	401,199	401,199

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Cemeteries</i>				
<i>Fund-Activity: 101-567</i>				
306	Maintenance Worker III	1		53,782
PT	Part Time Laborer		2	11,000
Activity Total		1	2	64,782
Add: Crew Leader-Parks & Cemeteries (50%) From 101-771				29,588
				94,370

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 567 Cemeteries

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
101-567-000-703.000 Salaries and Wages	80,558	84,015	83,370	83,370	83,370	83,370
101-567-000-707.000 Wages-Temporary	4,237	6,175	11,000	11,000	11,000	11,000
101-567-000-708.000 Unemployment	8	8	24	24	24	24
101-567-000-709.000 Employers FICA	6,148	7,338	7,220	7,685	7,685	7,685
101-567-000-713.000 Overtime	10,918	13,499	10,000	15,000	15,000	15,000
101-567-000-715.000 Pension-General	9,051	9,526	10,355	13,388	13,338	13,338
101-567-000-716.000 Pension-MERS DC	0	0	0	0	0	0
101-567-000-718.000 Health Insurance	28,213	26,719	26,273	26,580	26,450	26,450
101-567-000-723.000 Health Ins.-MERS HSA	0	0	0	0	2,775	2,775
101-567-000-724.000 Workers Compensation	2,959	2,012	1,891	2,191	2,191	2,191
101-567-000-725.000 Other Fringe Benefits	3,050	1,743	1,563	1,563	1,563	1,563
	145,142	151,035	151,696	160,801	163,396	163,396
Material and Supplies:						
101-567-000-752.000 Office Supplies	2,091	1,608	250	50	200	200
101-567-000-755.000 Safety Supplies	190	207	500	100	300	300
101-567-000-759.000 Gasoline	1,860	1,254	5,000	7,000	5,000	5,000
101-567-000-756.000 Operating Supplies	770	3,644	1,000	500	1,000	1,000
101-567-000-770.000 Miscellaneous Supplies	0	3,471	3,000	4,000	3,000	3,000
101-567-000-773.000 Laundry	1,084	1,014	1,000	1,000	1,000	1,000
101-567-000-776.000 Custodial Supplies	471	60	500	50	250	250
101-567-000-778.000 Equipment Maint. Supplies	4,761	3,849	5,000	7,000	6,000	6,000
101-567-000-783.000 Seed And Sod	0	1,166	1,000	200	500	500
	11,227	16,273	17,250	19,900	17,250	17,250
Contractual and Other:						
101-567-000-818.000 Contractual Services	77,340	81,747	78,000	85,000	85,000	85,000
101-567-000-853.000 Telephone	1,950	1,920	2,000	2,000	2,000	2,000
101-567-000-910.000 Education & Training	0	782	800	200	500	500
101-567-000-924.000 Utilities	20,666	23,050	19,000	23,000	23,000	23,000
101-567-000-930.000 Building Maintenance	0	3,812	1,800	500	1,000	1,000
101-567-000-930.004 Grounds Maintenance	0	630	1000	250	500	500
101-567-000-931.001 Equipment Maintenance	3,320	1,934	1,500	3,000	2,000	2,000
101-567-000-943.000 Equipment Rental - MP	7,382	0	7,372	0	0	0
	110,658	113,875	111,472	113,950	114,000	114,000
Capital Outlay:						
101-567-000-971.000 Land Acquisition	3,487	0	0	0	0	0
101-567-000-984.000 Software	3,400	0	3,400	3,400	3,400	3,400
101-567-000-985.000 Machinery & Equipment	3,915	7,829	3,915	7,829	7,829	7,829
	10,802	7,829	7,315	11,229	11,229	11,229
Cemeteries	277,829	289,012	287,733	305,880	305,875	305,875

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 571 Tax Property Maintenance

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
101-571-000-703.000 Salaries and Wages	1,656	3,352	3,000	3,300	3,630	3,630
101-571-000-708.000 Unemployment	0	0	1	0	1	1
101-571-000-709.000 Employers FICA	102	225	230	252	278	278
101-571-000-715.000 Pension-General	156	312	373	410	451	451
101-571-000-716.000 Pension-MERS DC	0	37	90	99	109	109
101-571-000-718.000 Health Insurance	609	686	1,063	660	726	726
101-571-000-723.000 Health Ins.-MERS HSA	0	62	107	59	65	65
101-571-000-724.000 Workers Compensation	2	26	44	13	15	15
101-571-000-725.000 Other Fringe Benefits	45	43	72	42	47	47
	2,570	4,743	4,980	4,835	5,322	5,322
Material and Supplies:						
101-571-000-782.000 Materials	11	1,199	1,722	1,722	1,843	1,843
	11	1,199	1,722	1,722	1,843	1,843
Contractual and Other:						
101-571-000-818.000 Contractual Services	80,873	95,963	130,000	167,696	184,030	184,030
101-571-000-943.000 Equipment Rental - MP	0	3,030	5,000	5,000	5,000	5,000
101-571-000-959.000 Property Taxes	3,390	12,818	25,000	41,000	25,000	25,000
101-571-000-961.641 Public Works Overhead	0	1,226	2,850	2,850	2,850	2,850
	84,263	113,037	162,850	216,546	216,880	216,880
Capital Outlay:						
101-571-000-971.000 Land Acquisition	76,104	134,805	0	156,959	0	0
	76,104	134,805	0	156,959	0	0
Tax Property Maintenance	162,948	253,784	169,552	380,062	224,045	224,045

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 572 Civic Affairs

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
101-572-000-703.000 Salaries and Wages	5,434	6,263	11,417	11,417	12,357	12,357
101-572-000-707.000 Wages-Temporary	0	0	1,000	1,000	1,000	1,000
101-572-000-708.000 Unemployment	0	0	2	2	2	2
101-572-000-709.000 Employers FICA	543	705	1,004	1,004	1,089	1,089
101-572-000-713.000 Overtime	2,491	3,277	4,705	4,705	4,769	4,769
101-572-000-715.000 Pension-General	779	956	1,631	1,631	1,769	1,769
101-572-000-716.000 Pension-MERS DC	51	90	196	196	231	231
101-572-000-718.000 Health Insurance	1,502	1,754	2,478	2,478	3,058	3,058
101-572-000-723.000 Health Ins.-MERS HSA	80	153	263	263	324	324
101-572-000-724.000 Workers Compensation	139	105	186	186	201	201
101-572-000-725.000 Other Fringe Benefits	75	56	251	251	265	265
	11,094	13,359	23,133	23,133	25,065	25,065
Material and Supplies:						
101-572-000-770.000 Miscellaneous Supplies	182	0	0	0	0	0
101-572-000-782.000 Materials	1,910	588	3,238	3,238	3,465	3,465
	2,092	588	3,238	3,238	3,465	3,465
Contractual and Other:						
101-572-000-818.000 Contractual Services	8,568	20,559	11,004	68,500	19,425	19,425
101-572-000-924.000 Utilities	6,965	7,524	6,869	6,869	7,556	7,556
101-572-000-943.000 Equipment Rental - MP	1,528	3,507	5,725	5,725	6,298	6,298
101-572-000-961.641 PW Overhead	4,453	5,115	10,846	10,846	11,931	11,931
101-572-000-961.642 ENG Overhead	805	636	224	224	246	246
	22,319	37,341	34,668	92,164	45,456	45,456
Civic Affairs	35,505	51,288	61,039	118,535	73,986	73,986

WORK PROJECT DETAIL

Work Project Titles:

572-103	Miscellaneous	395	6,481	12,270	13,777	14,872	14,872
572-107	Parades, Fires, Bandstands	12,730	18,049	16,750	18,807	20,303	20,303
572-109	Prop. Maint./Non-Tax	4,150	5,000	8,714	9,784	10,562	10,562
572-117	Downtown Christmas Lighting	-	-	-	-	-	-
572-118	Summer Night Tree	-	-	-	-	-	-
572-121	Private Property Evaluations	-	-	1,070	1,201	1,297	1,297
572-124	Private Property Write Offs	1,617	7,788	3,210	3,604	3,891	3,891
572-125	Neighborhood Cleanup	1,410	1,819	1,605	1,802	1,945	1,945
572-128	New Years Fireworks	-	-	-	-	-	-
572-130	Bucky Harris Park	364	-	-	-	-	-
572-132	Cruise Night	2,822	2,763	4,280	4,806	5,188	5,188
572-136	Clock Tower Maintenance	958	630	2,140	2,403	2,594	2,594
572-137	Streetscape Utilities	11,059	7,409	11,000	12,351	13,334	13,334
572-144	Kibby Rd Roundabout Sculp.	-	1,349	-	-	-	-
572-145	Covid-19	-	-	-	50,000	-	-
		35,505	51,288	61,039	118,535	73,986	73,986

City of Jackson
Fiscal Year 2020/21 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		70,583
020	Director of NEO	1		127,810
		1		198,393
Less:	Planning/Zoning Code Enf. Inspector to #101-803 (10%)			-7,058
	Planning/Zoning Code Enf. Inspector to BRA Fund #494 (5%)			-3,529
	Director of NEO to Housing Code Enf Fund #251 (15%)			-19,172
	Director of NEO to CDBG (10%)			-12,781
	Director of NEO to BRA Fund #494 (10%)			-12,781
	Activity Total			143,072

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 701 Planning

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
101-701-000-703.000 Salaries & Wages	84,620	92,118	138,377	106,787	143,072	143,072
101-701-000-708.000 Unemployment	7	7	7	10	6	6
101-701-000-709.000 Employers FICA	6,367	7,054	10,801	9,500	11,358	11,358
101-701-000-715.000 Pension-General	4,673	4,866	6,560	6,800	7,451	7,451
101-701-000-716.000 Pension-MERS DC	1,330	1,441	9,798	1,700	1,799	1,799
101-701-000-716.001 Retirement-Contractual	0	0	0	3,300	8,308	8,308
101-701-000-718.000 Health Insurance	8,109	7,424	9,136	7,500	9,337	9,337
101-701-000-723.000 Health Ins.-MERS HSA	1,896	1,979	2,625	2,400	3,587	3,587
101-701-000-724.000 Workers Compensation	568	301	442	500	457	457
101-701-000-725.000 Other Fringe Benefits	616	514	2,334	500	2,388	2,388
	108,186	115,704	180,080	138,997	187,763	187,763
Material and Supplies:						
101-701-000-752.000 Office Supplies	1,355	1,142	2,570	2,500	4,825	4,825
101-701-000-759.000 Gasoline	23	50	150	0	0	0
	1,378	1,192	2,720	2,500	4,825	4,825
Contractual and Other:						
101-701-000-802.000 Planning Services (RIIPC)	8,954	9,054	9,055	9,055	9,055	9,055
101-701-000-818.000 Contractual Services	727	7,315	20,000	20,000	20,000	20,000
101-701-000-853.000 Telephone	1,048	1,050	1,020	1,600	2,340	2,340
101-701-000-861.000 Auto Allowance	0	0	0	1,500	3,600	3,600
101-701-000-900.000 Printing & Publishing	2,186	2,078	2,500	3,200	2,750	2,750
101-701-000-908.002 Residency Allowance	2,400	2,400	2,400	2,400	2,400	2,400
101-701-000-910.000 Education & Training	2,062	2,171	950	4,300	2,500	2,500
101-701-000-913.000 Travel	24	507	4,250	1,200	1,700	1,700
101-701-000-915.000 Memberships & Dues	2,246	1,628	1,980	1,980	1,990	1,990
101-701-000-932.000 Vehicle Maintenance	37	224	500	250	0	0
101-701-000-933.000 Software Maintenance	0	0	0	0	0	0
101-701-000-963.000 Miscellaneous	103	180	500	500	500	500
	19,787	26,607	43,155	45,985	46,835	46,835
Capital Outlay:						
101-701-000-981.000 Vehicles	0	0	0	0	0	0
	0	0	0	0	0	0
Planning	129,351	143,503	225,955	187,482	239,423	239,423

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 728 Economic Development

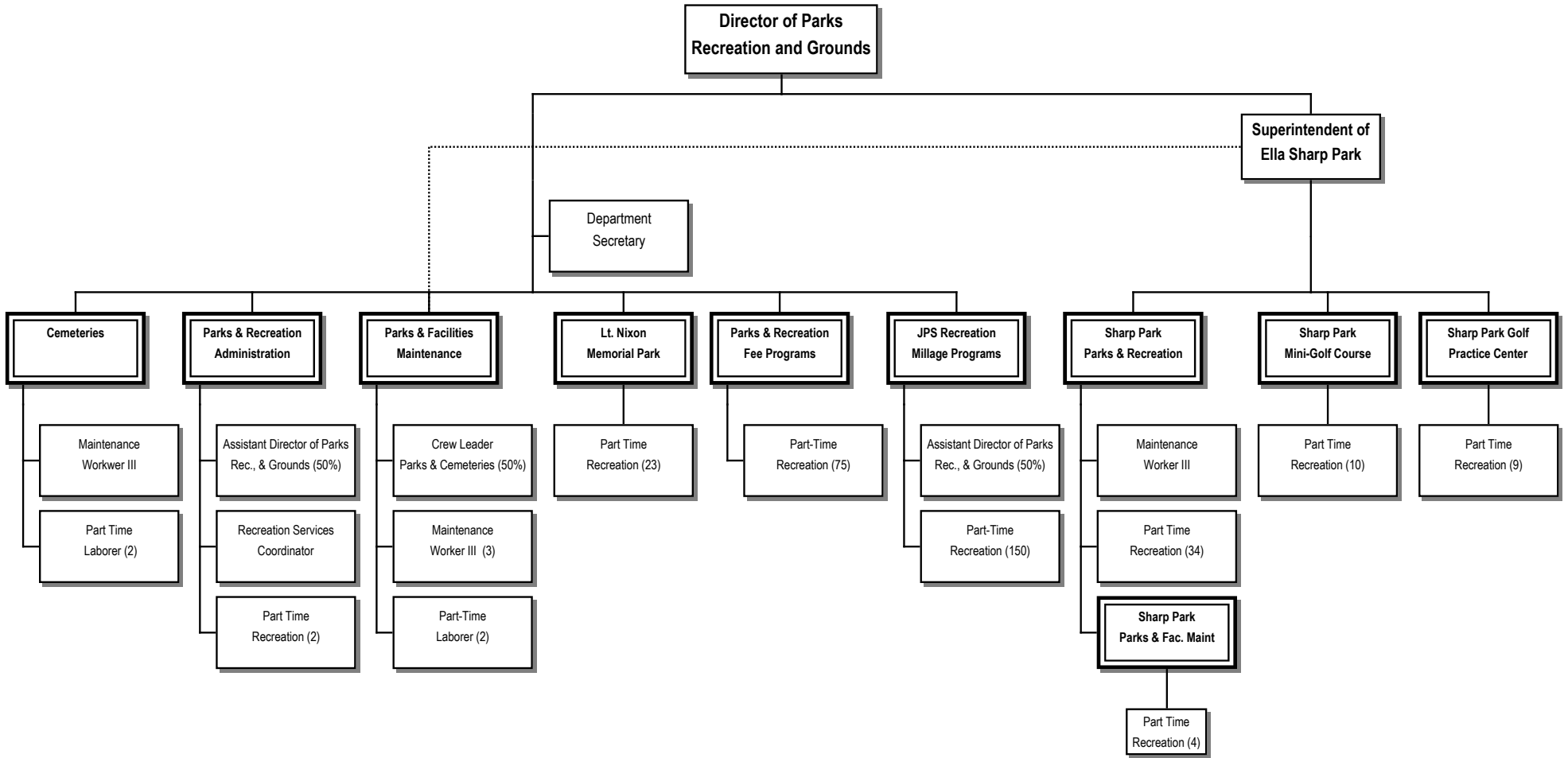
Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
101-728-000-703.000 Salaries and Wages	53,564	57,985	115,000	29,485	0	0
101-728-000-708.000 Unemployment	3	3	25	1	0	0
101-728-000-709.000 Employers FICA	5,254	5,464	8,900	3,058	0	0
101-728-000-715.000 Pension-General	60	0	14,580	0	0	0
101-728-000-716.000 Pension-MERS DC	0	0	3,500	0	0	0
101-728-000-716.001 Retirement-Contractual	10,481	11,193	11,500	7,599	0	0
101-728-000-718.000 Health Insurance	4,558	3,822	18,700	1,702	0	0
101-728-000-723.000 Health Ins.-MERS HSA	1,041	1,036	1,750	546	0	0
101-728-000-724.000 Workers Compensation	449	221	355	126	0	0
101-728-000-725.000 Other Fringe Benefits	320	415	1,200	347	0	0
	75,730	80,139	175,510	42,864	0	0
Material and Supplies:						
101-728-000-752.000 Office Supplies	2,519	5,894	8,000	1,000	0	0
101-728-000-791.000 Publications	0	725	0	125	0	0
	2,519	6,619	8,000	1,125	0	0
Contractual and Other:						
101-728-000-818.034 Start-Up-in-a-Day	14,646	0	0	0	0	0
101-728-000-818.049 Planning, Eng. & Design	309,293	237,406	275,000	175,000	40,000	40,000
101-728-000-853.000 Telephone	1,312	1,277	1,800	760	0	0
101-728-000-861.000 Auto Allowance	2,400	2,400	2,400	1,400	0	0
101-728-000-880.000 Community Promotion	13,481	19,830	45,000	20,000	20,000	20,000
101-728-000-900.000 Printing & Publishing	0	342	2,000	0	0	0
101-728-000-910.000 Education & Training	630	1,780	5,000	0	0	0
101-728-000-913.000 Travel	5,502	3,369	18,000	0	0	0
101-728-000-915.000 Memberships and Dues	1,174	1,645	3,200	6,505	5,000	5,000
101-728-000-930.000 Bldg. Maint.(Incubator)	0	0	0	50,000	0	0
101-728-000-930.002 Bldg. Maint.-Hayes	7,561	87,310	75,000	50,000	50,000	50,000
	355,999	355,359	427,400	303,665	115,000	115,000
Capital Outlay:						
101-728-000-971.000 Land Acquisition	1,242	0	100,000	130,620	0	0
	1,242	0	100,000	130,620	0	0
Economic Development	435,490	442,117	710,910	478,274	115,000	115,000



City of Jackson
Fiscal Year 2020/21 Adopted Budget
General Fund
Parks, Recreation & Grounds Summary

<u>Activity #</u>	<u>Activity Name</u>	<u>Adopted Budget</u>
101-752	Parks, Recreation & Grounds Admin.	\$ 376,941
101-758	Lt. Nixon Memorial Park	92,550
101-771	Parks & Facilities Maintenance	<u>655,296</u>
General Fund Total - Parks, Recreation & Grounds		<u><u>\$ 1,124,787</u></u>

City of Jackson Parks, Recreation & Grounds Activity Personnel Chart



City of Jackson
Fiscal Year 2020/21 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>				
011	Recreation Services Coordinator	1		58,755
014	Assistant Director-Parks, Rec. & Grnds.	1		91,418
020	Director of Parks, Recreation & Grounds	1		124,087
307	Department Secretary	1		55,827
PT	Part Time - Recreation		2	20,000
Activity Total		4	2	350,087
Less: Assistant Director 50% to Fund #297				-45,709
Director of Parks, Recreation & Grounds 20% to Fund #297				-25,020
Activity Total				279,358

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 101 General Fund

Dept 752 Parks, Recreation & Grounds Administration

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
101-752-000-702.000 Termination Pay	0	0	0	6,474	0	0
101-752-000-703.000 Salaries and Wages	371,653	384,355	395,743	328,653	375,748	259,358
101-752-000-707.000 Wages-Temporary	24,039	19,588	25,000	22,000	20,000	20,000
101-752-000-708.000 Unemployment	39	37	45	50	39	39
101-752-000-709.000 Employers FICA	29,204	30,112	32,674	39,063	28,130	17,540
101-752-000-713.000 Overtime	348	316	300	300	300	300
101-752-000-715.000 Pension-General	37,388	37,499	49,412	49,412	46,686	29,080
101-752-000-716.000 Pension - MERS DC	2,738	2,945	3,009	4,186	3,612	3,612
101-752-000-716.001 Retirement-Contractual	1,107	1,140	1,200	1,400	1,400	1,400
101-752-000-718.000 Health Insurance	45,790	42,092	44,672	44,672	27,220	15,096
101-752-000-723.000 Health Ins.-MERS HSA	3,507	3,700	6,200	4,889	8,787	8,787
101-752-000-724.000 Workers Compensation	5,759	3,119	3,625	4,000	3,471	3,471
101-752-000-725.000 Other Fringe Benefits	5,396	3,683	4,499	3,399	3,611	1,458
	526,968	528,586	566,379	508,498	519,004	360,141
Material and Supplies:						
101-752-000-752.000 Office Supplies	4,869	2,365	4,000	4,000	4,000	4,000
101-752-000-761.000 Program Supplies	49	0	2,970	250	3,000	3,000
101-752-000-761.017 Prog. Supplies-Comcast	3,700	0	0	0	0	0
	8,618	2,365	6,970	4,250	7,000	7,000
Contractual and Other:						
101-752-000-818.000 Contractual Services	857	382	1,000	1,200	1,200	1,200
101-752-000-853.000 Telephone	4,490	5,676	4,500	4,500	5,000	5,000
101-752-000-861.000 Auto Allowance	50	143	200	50	100	100
101-752-000-908.002 Residency Allowance	5,400	5,400	5,400	1,800	1,800	1,800
101-752-000-910.000 Education & Training	650	450	500	500	1,000	1,000
101-752-000-931.001 Equipment Maintenance	488	160	1,000	400	500	500
101-752-000-931.002 Office Equipment Maintena	0	0	200	0	200	200
	11,935	12,211	12,800	8,450	9,800	9,800
Capital Outlay:						
101-752-000-975.012 Building Improvements	2,308	0	0	0	0	0
	2,308	0	0	0	0	0
Parks, Recreation & Grounds Admin.	549,829	543,162	586,149	521,198	535,804	376,941

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 758 Lt. Nixon Memorial Park

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
101-758-000-707.000 Wages-Temporary	30,996	33,124	35,000	35,000	35,000	35,000
101-758-000-708.000 Unemployment	7	8	138	50	50	50
101-758-000-709.000 Employers FICA	2,339	2,525	3,500	4,500	4,500	4,500
101-758-000-724.000 Workers Compensation	698	290	505	700	700	700
	<u>34,040</u>	<u>35,947</u>	<u>39,143</u>	<u>40,250</u>	<u>40,250</u>	<u>40,250</u>
Material and Supplies:						
101-758-000-753.000 Chemicals	4,112	4,463	4,100	4,500	4,500	4,500
101-758-000-761.000 Program Supplies	4,688	754	1,000	1,300	1,000	1,000
101-758-000-761.002 Program Supplies-Resale	3,391	2,808	3,000	3,100	3,100	3,100
101-758-000-776.000 Custodial Supplies	0	0	300	0	100	100
101-758-000-778.000 Equipment Maint. Supplies	480	552	1,000	1,000	1,000	1,000
	<u>12,671</u>	<u>8,577</u>	<u>9,400</u>	<u>9,900</u>	<u>9,700</u>	<u>9,700</u>
Contractual and Other:						
101-758-000-818.000 Contractual Services	3,674	3,052	2,100	3,000	3,000	3,000
101-758-000-853.000 Telephone	523	608	500	600	600	600
101-758-000-924.000 Utilities	20,369	21,576	24,000	24,000	24,000	24,000
101-758-000-930.000 Building Maintenance	9,599	17,627	15,000	12,000	13,000	13,000
101-758-000-931.001 Equipment Maintenance	74	600	2,000	3,000	2,000	2,000
	<u>34,239</u>	<u>43,463</u>	<u>43,600</u>	<u>42,600</u>	<u>42,600</u>	<u>42,600</u>
Lt. Nixon Memorial Park	80,950	87,987	92,143	92,750	92,550	92,550

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		<u>23</u>	<u>35,000</u>

City of Jackson
Fiscal Year 2020/21 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		148,138
307	Crew Leader-Parks & Cemeteries	1		59,176
PT	Part Time - Laborer		2	20,000
		<u>4</u>	<u>2</u>	<u>227,314</u>
	Less: Crew Leader-Parks & Cemeteries to 101-567 (50%)			<u>-29,588</u>
	Activity Total			<u><u>197,726</u></u>

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 101 General Fund

Dept 771 Parks And Facilities Maintenance

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
101-771-000-702.000	0	0	0	0	0	0
101-771-000-703.000	202,978	186,446	173,072	190,000	213,332	177,726
101-771-000-707.000	15,594	-6,973	25,000	25,000	20,000	20,000
101-771-000-708.000	29	30	33	102	36	36
101-771-000-709.000	16,680	15,382	15,903	24,084	19,674	16,950
101-771-000-713.000	17,428	22,640	20,000	25,000	25,000	25,000
101-771-000-715.000	20,399	18,902	21,734	27,434	29,459	23,969
101-771-000-716.000	823	1,127	1,110	1,495	2,200	2,200
101-771-000-718.000	36,783	52,849	34,926	44,529	50,889	33,226
101-771-000-723.000	813	1,840	1,750	2,067	8,325	8,325
101-771-000-724.000	3,872	2,094	1,991	2,644	4,243	4,243
101-771-000-725.000	4,431	2,301	3,541	2,200	4,092	3,092
	319,830	296,638	299,060	344,555	377,250	314,767
Material and Supplies:						
101-771-000-759.000	4,151	5,235	5,000	5,000	5,000	5,000
101-771-000-761.000	1,244	634	500	2,150	1,000	1,000
101-771-000-773.000	4,010	2,455	2,000	2,300	2,500	2,500
101-771-000-776.000	7,186	2,613	5,000	6,000	5,000	5,000
101-771-000-778.000	21,688	22,629	20,000	15,000	20,000	20,000
101-771-000-783.000	23,652	1,125	10,000	3,000	5,000	5,000
	61,931	34,691	42,500	33,450	38,500	38,500
Contractual and Other:						
101-771-000-818.000	92,111	99,747	105,000	130,000	130,000	130,000
101-771-000-853.000	188	191	200	200	200	200
101-771-000-924.000	77,254	78,352	65,000	70,000	70,000	70,000
101-771-000-930.000	2,702	10,180	7,000	8,000	8,000	8,000
101-771-000-931.001	3,016	1,694	3,000	6,000	6,000	6,000
101-771-000-932.000	9,660	4,827	6,000	5,000	5,000	5,000
101-771-000-944.661	4,547	0	4,547	0	0	0
101-771-000-961.641	1,035	0	0	0	0	0
	190,513	194,991	190,747	219,200	219,200	219,200
Capital Outlay:						
101-771-000-975.063	114,650	164,933	100,000	100,000	75,000	75,000
101-771-000-985.000	3,915	7,829	3,915	7,829	7,829	7,829
	118,565	172,762	103,915	107,829	82,829	82,829
Parks And Facilities Maintenance	690,839	699,082	636,222	705,034	717,779	655,296

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 803 Historical District

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
101-803-000-702.000 Termination Pay	0	0	0	0	0	0
101-803-000-703.000 Salaries and Wages	5,850	6,248	12,806	8,466	7,058	7,058
101-803-000-708.000 Unemployment	0	0	1	1	1	1
101-803-000-709.000 Employers FICA	428	460	998	800	554	554
101-803-000-715.000 Pension-General	589	608	820	900	877	877
101-803-000-716.000 Pension-MERS DC	167	180	818	250	212	212
101-803-000-718.000 Health Insurance	765	686	966	800	622	622
101-803-000-723.000 Health Ins.-MERS HSA	175	180	278	300	185	185
101-803-000-724.000 Workers Compensation	39	20	41	40	23	23
101-803-000-725.000 Other Fringe Benefits	31	29	177	75	105	105
	<u>8,044</u>	<u>8,411</u>	<u>16,905</u>	<u>11,632</u>	<u>9,637</u>	<u>9,637</u>
Material and Supplies:						
101-803-000-752.000 Office Supplies	7	33	100	100	100	100
	<u>7</u>	<u>33</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>
Contractual and Other:						
101-803-000-880.000 Community Promotion	0	49	1,000	1,000	1,000	1,000
101-803-000-910.000 Education & Training	0	151	0	0	0	0
101-803-000-913.000 Travel	0	0	0	0	0	0
101-803-000-915.000 Memberships & Dues	0	0	0	0	0	0
	<u>0</u>	<u>200</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Historical District	<u>8,051</u>	<u>8,644</u>	<u>18,005</u>	<u>12,732</u>	<u>10,737</u>	<u>10,737</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>			
	Add: Planning/Zoning Code Enf. Inspector from Planning (10%)			7,058
	Director of NEO (5%)			
				<u>7,058</u>

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 965 Contributions to Other Funds

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Contractual and Other:						
101-965-000-995.208 Cont.-Sharp Park Oper. Fd	142,000	210,000	150,000	175,000	169,500	169,500
101-965-000-995.246 Cont.-Cortl.St.Redev. Fd.	254,790	1,966,301	430,730	886,000	0	0
101-965-000-995.248 Cont.-DDA Operating Fd.	40,000	0	0	0	0	0
101-965-000-995.252 Cont.-Bldg. Demo. Fd.	352,300	875,000	300,000	0	0	0
101-965-000-995.282 Cont.-Lead Grant Fd.	0	0	0	40,705	0	0
101-965-000-995.386 Cont..-2018 Cap.Imp.D/S	0	0	115,593	115,593	116,047	116,047
101-965-000-995.401 Cont.-Capital Projects Fund	31,305	34,863	32,000	0	0	0
101-965-000-995.514 Cont.-Auto Parking Fund	11,000	11,000	11,000	11,000	0	0
101-965-000-995.518 Cont.-Parking Assmt. Fund	10,500	5,000	0	0	0	0
101-965-000-995.661 Cont.-Mtr Pool & Garage Fd	0	0	0	100,000	0	0
	841,895	3,102,164	1,039,323	1,328,298	285,547	285,547
Contributions to Other Funds	841,895	3,102,164	1,039,323	1,328,298	285,547	285,547

(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 2020/21 Adopted Budget Analysis of Changes in Fund Balance

Fund 102 Budget Stabilization Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	9,469	35,012	20,000	36,000	36,000	36,000
Expenditures	9,469	35,012	20,000	36,000	36,000	36,000
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 2020/21 Adopted Budget
Revenue Detail

Fund 102 Budget Stabilization Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
102-000-000-664.000 Interest	9,469	35,012	20,000	36,000	36,000	36,000
Total Revenues	9,469	35,012	20,000	36,000	36,000	36,000

Expenditure Detail

Fund 102 Budget Stabilization Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Contractual And Other:						
102-965-000-995.101 Cont.-General Fund	9,469	35,012	20,000	36,000	36,000	36,000
	9,469	35,012	20,000	36,000	36,000	36,000
Total Expenditures	9,469	35,012	20,000	36,000	36,000	36,000

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 2020/21 Adopted Budget Analysis of Changes in Fund Balance

Fund 151 Cemetery Perpetual Maintenance Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	60,824	73,857	79,000	79,000	79,000	79,000
Expenditures	37,259	47,267	47,000	47,000	47,000	47,000
Excess of Revenues Over (Under) Expenditures	23,565	26,590	32,000	32,000	32,000	32,000
Fund Balance - Beginning of Year	1,915,288	1,938,853	1,965,443	1,965,443	1,997,443	1,997,443
Fund Balance - End of Year	1,938,853	1,965,443	1,997,443	1,997,443	2,029,443	2,029,443

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 151 Cemetery Perpetual Maintenance Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
151-000-000-642.000 Charges For Services-Sales	26,742	26,590	32,000	32,000	32,000	32,000
151-000-000-664.000 Interest	28,049	47,267	47,000	47,000	47,000	47,000
151-000-000-664.300 Interest - Madison	8,089	0	0	0	0	0
151-000-000-693.300 Gain/Loss On Sales - Madison	1,121	0	0	0	0	0
151-000-000-697.300 Unrealized Gain - Madison	-3,177	0	0	0	0	0
Total Revenues	60,824	73,857	79,000	79,000	79,000	79,000

Expenditure Detail

Fund 151 Cemetery Perpetual Maintenance Fund
Dept 811 Cemetery Trust

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Contractual And Other:						
151-811-000-956.300 Administration - Madison	2,852	0	0	0	0	0
151-811-000-995.101 Cont.-General Fund	34,407	47,267	47,000	47,000	47,000	47,000
	37,259	47,267	47,000	47,000	47,000	47,000
Total Expenditures	37,259	47,267	47,000	47,000	47,000	47,000

(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 2020/21 Adopted Budget Analysis of Changes in Fund Balance

Fund 155 Ella W. Sharp Endowment Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	2,979	38,333	22,886	23,400	24,000	24,000
Expenditures	25,171	22,733	22,886	23,400	24,000	24,000
Excess of Revenues Over (Under) Expenditures	(22,192)	15,600	0	0	0	0
Fund Balance - Beginning of Year	1,138,856	1,116,664	1,132,264	1,132,264	1,132,264	1,132,264
Fund Balance - End of Year	1,116,664	1,132,264	1,132,264	1,132,264	1,132,264	1,132,264

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 155 Ella W. Sharp Endowment Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
155-000-000-655.000 Bond Interest	22,876	18,180	18,180	20,500	21,000	21,000
155-000-000-664.000 Interest	1,697	3,844	3,894	2,050	2,100	2,100
155-000-000-666.000 Dividends	812	709	812	850	900	900
155-000-000-669.000 Gain/Loss On Sales	0	0	0	0	0	0
155-000-000-670.000 Unrealized Gain (Loss)	-22,406	15,600	0	0	0	0
Total Revenues	2,979	38,333	22,886	23,400	24,000	24,000

Expenditure Detail

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

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Contractual And Other:						
155-818-000-995.208 Cont.-Sharp Park Oper. Fd	25,171	22,733	22,886	23,400	24,000	24,000
	25,171	22,733	22,886	23,400	24,000	24,000
Total Expenditures	25,171	22,733	22,886	23,400	24,000	24,000

(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 2020/21 Adopted Budget Analysis of Changes in Fund Balance

Fund 160 Lloyd E. Mount Endowment Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	881	9,237	5,000	6,900	7,000	7,000
Expenditures	5,561	4,992	5,000	6,900	7,000	7,000
Excess of Revenues Over (Under) Expenditures	(4,680)	4,245	0	0	0	0
Fund Balance - Beginning of Year	296,938	292,258	296,503	296,503	296,503	296,503
Fund Balance - End of Year	292,258	296,503	296,503	296,503	296,503	296,503

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 160 Lloyd E. Mount Endowment Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
160-000-000-655.000 Bond Interest	0	4824	4,996	6,895	6,995	6,995
160-000-000-664.000 Interest	5,561	168	4	5	5	5
160-000-000-670.000 Unrealized Gain (Loss)	-5,085	4,245	0	0	0	0
160-000-000-675.000 Donations	405	0	0	0	0	0
Total Revenues	881	9,237	5,000	6,900	7,000	7,000

Expenditure Detail

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

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Contractual And Other:						
160-817-000-995.208 Cont.-Sharp Park Oper. Fd	5,561	4,992	5,000	6,900	7,000	7,000
	5,561	4,992	5,000	6,900	7,000	7,000
Total Expenditures	5,561	4,992	5,000	6,900	7,000	7,000

Special Revenue Funds

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

(202) Major Street Fund

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

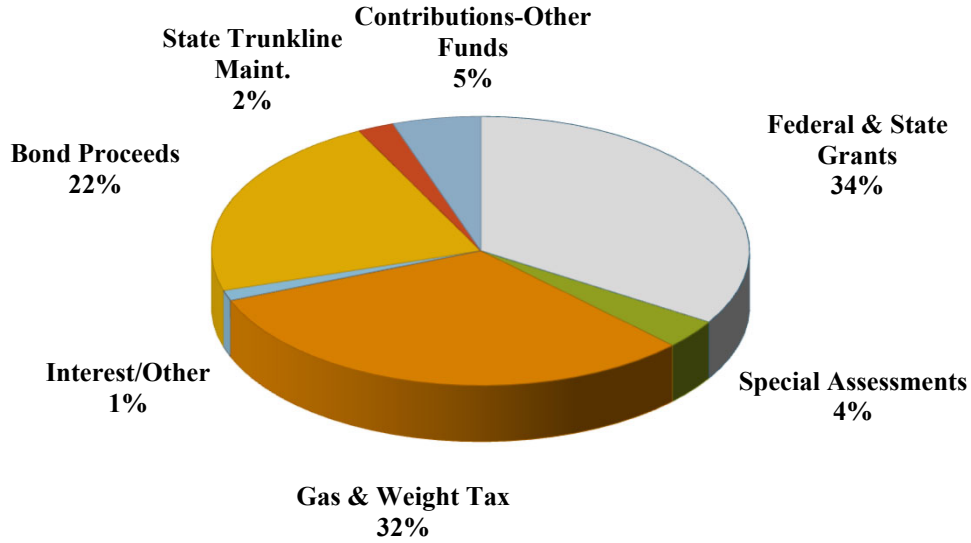
CHARACTER - This fund is to be used:

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

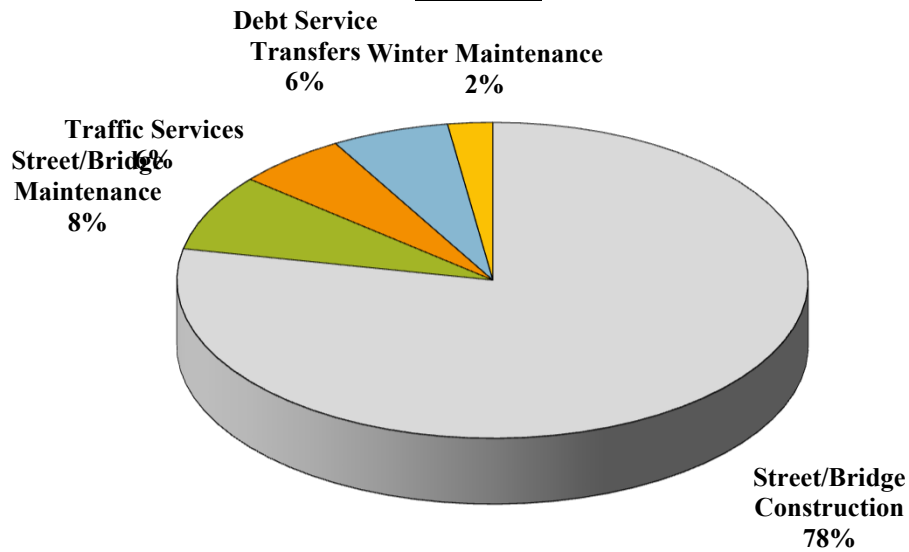
AUTHORITY - The Major Street Fund was established on July 1, 1972, as required by Act 51 of the Public Acts of 1951, as amended.

**City of Jackson
Fiscal Year 2020/21 Adopted Budget
Major Street Fund**

Revenues



Expenses



City of Jackson
Fiscal Year 2020/21 Adopted Budget
Major Street Fund
Summary of Revenues, Expenditures and Changes in Fund Balances

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues:						
Federal & State Grants	7,961,783	2,511,627	2,045,452	1,557,229	3,219,260	3,219,260
State Gas & Weight Tax	2,852,361	3,051,344	2,750,000	3,000,000	3,000,000	3,000,000
State Trunkline Maintenance	120,024	107,889	206,927	206,927	206,927	206,927
Interest	(3,103)	9,932	5,250	6,000	6,000	6,000
Miscellaneous	270,549	138,461	62,540	91,877	62,540	113,514
Contributions From Other Funds	4,293,971	4,040,980	3,566,010	3,846,192	2,953,867	2,953,867
	15,495,585	9,860,233	8,636,179	8,708,225	9,448,594	9,499,568
Expenditures:						
Street & Bridge Construction	2,540,125	2,069,832	3,233,615	3,956,380	3,876,567	3,876,567
Street & Bridge Maintenance	586,837	511,872	697,948	697,948	724,821	724,821
Traffic Services	468,054	611,507	570,271	651,287	670,824	670,824
Winter Maintenance	307,577	264,033	258,000	265,000	272,951	272,951
Trunkline Maintenance	125,335	99,424	206,927	206,927	206,927	206,927
State Highway Construction	10,992,607	3,532,294	2,988,446	2,388,663	5,397,824	5,397,824
Transfers To Other Funds	788,626	777,216	961,027	581,460	712,690	712,690
	15,809,161	7,866,178	8,916,234	8,747,665	11,862,604	11,862,604
Revenues Over (Under)						
Expenditures	(313,576)	1,994,055	(280,055)	(39,440)	(2,414,010)	(2,363,036)
Fund Balance - Beginning of Year	1,016,476	702,900	2,696,955	2,696,955	2,657,515	2,657,515
Fund Balance - End of Year	702,900	2,696,955	2,416,900	2,657,515	243,505	294,479

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 202 Major Street Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
202-000-000-478.000 Telecom Fee	132,030	132,249	131,629	132,200	132,200	132,200
202-000-000-501.000 Federal Grant	7,485,568	2,379,378	1,913,823	1,425,029	2,937,060	2,937,060
202-000-000-539.000 State Grant	300,000	0	0	0	0	0
202-000-000-546.006 State Grant - Intercity Trail	44,185	0	0	0	150,000	150,000
202-000-000-569.000 Act 51 Gas & Weight Tax	2,852,361	3,051,344	2,750,000	3,000,000	3,000,000	3,000,000
202-000-000-582.000 Contrib.-County	219,620	0	0	0	0	0
202-000-000-582.005 Contrib. R2 Asset Mgt.	2,584	15,276	20,540	34,774	20,540	20,540
202-000-000-664.000 Interest	-3,103	9,932	5,250	6,000	6,000	6,000
202-000-000-686.498 Trunkline Maintenance	120,024	107,889	206,927	206,927	206,927	206,927
202-000-000-687.676 Refunds & Rebates-W/Comp	0	0	0	0	0	29,880
202-000-000-687.677 Refunds & Rebates-Healthcar	0	0	0	0	0	21,094
202-000-000-688.451 Miscellaneous	27,406	102,211	27,000	27,000	27,000	27,000
202-000-000-688.463 Miscellaneous	432	0	0	0	0	0
202-000-000-688.474 Miscellaneous	20,507	20,974	15,000	30,103	15,000	15,000
202-000-000-699.245 Cont.-Public Imp. Fund	384,835	449,377	251,482	223,056	265,086	265,086
202-000-000-699.286 Cont.-CDBG Fund	187,569	710,423	383,700	428,503	238,579	238,579
202-000-000-699.425 Cont.-2017 MTF Bond Cont.	3,561,599	1,397,404	713,944	950,372	1,129,780	1,129,780
202-000-000-699.486 Cont.-2018 Cap. Imp. Bond	354	2,834	1,169,246	992,304	988,881	988,881
202-000-000-699.895 Cont.-Special Assessmt. Fd.	159,614	1,480,942	1,047,638	1,251,957	331,541	331,541
Total Revenues	15,495,585	9,860,233	8,636,179	8,708,225	9,448,594	9,499,568

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 451 Street & Bridge Construction

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
202-451-000-703.000 Salaries and Wages	94,900	113,183	110,980	140,847	153,433	153,433
202-451-000-707.000 Wages-Temporary	0	0	2,160	0	2,160	2,160
202-451-000-708.000 Unemployment Comp.	-11	6	12	14	16	16
202-451-000-709.000 Employers FICA	6,662	6,583	8,655	10,851	11,903	11,903
202-451-000-713.000 Overtime	244	926	0	1,000	0	0
202-451-000-715.000 Pension-General	9,411	8,912	14,061	17,617	19,056	19,056
202-451-000-716.000 Pension - MERS DC	6	0	0	0	509	509
202-451-000-718.000 Health Insurance	12,595	11,532	21,281	12,140	21,768	21,768
202-451-000-723.000 Health Ins. - MERS HSA	8	0	0	0	527	527
202-451-000-724.000 Workers Compensation	586	257	321	600	425	425
202-451-000-725.000 Other Fringe Benefits	2,332	1,366	1,340	1,750	1,863	1,863
	126,733	142,765	158,810	184,819	211,660	211,660
Material and Supplies:						
202-451-000-782.000 Materials	243,576	264,778	10,000	120,000	20,000	20,000
	243,576	264,778	10,000	120,000	20,000	20,000
Contractual and Other:						
202-451-000-818.000 Contractual Services	2,092,524	1,588,115	2,983,119	3,536,583	3,518,161	3,518,161
202-451-000-943.000 Equipment Rental - MP	3,111	652	3,000	1,000	3,000	3,000
202-451-000-961.641 PW Overhead	339	47	1,000	500	1,000	1,000
202-451-000-961.642 ENG Overhead	73,842	73,475	77,686	113,478	122,746	122,746
202-451-000-962.000 Uncollectible Accounts	0	0	0	0	0	0
	2,169,816	1,662,289	3,064,805	3,651,561	3,644,907	3,644,907
Street Construction	2,540,125	2,069,832	3,233,615	3,956,380	3,876,567	3,876,567

WORK PROJECT DETAIL						
Work Project Titles:	Special Assessment	Fund Balance	CDBG/ PIF/Other	2017 MTF Bonds	2018 Cap. Imp. Bonds	Total FY Cost
Major Bridge Inspection & Engineering	-	16,000	-	-	-	16,000
Major Street Construction - Misc	-	99,410	-	-	-	99,410
Major Street Planning & Permits	-	161,000	-	-	-	161,000
Major Street GIS	-	10,000	-	-	-	10,000
Major Street CPM Program	-	136,800	-	-	-	136,800
Bridge Maintenance (Denton, Mechanic, North & Trail)	-	20,160	-	-	-	20,160
Bridge Rehab: E High #4537 over Grand River	-	118,430	-	-	-	118,430
Bridge Rehab: Ganson over Grand River (MDOT)	-	2,000	-	-	-	2,000
First & Washington Overgrowth Removal & Restoration	-	10,000	-	-	-	10,000
Franklin: Brown to West Avenue	-	356,938	-	-	956,121	1,313,059
Glick: Homecrest to Jackson (Lighting & Path)	-	262,696	-	-	-	262,696
Greenwood & Jackson: Morrell to Franklin	-	3,000	-	-	-	3,000
Greenwood: Fourth to Morrell	-	27,135	-	-	-	27,135
Hickory: Elmdale to Fourth	-	-	119,336	-	-	119,336
Martin Luther King Jr Drive: Morrell to Mason	-	-	-	155,732	-	155,732
MDOT/AMTRAK RR Bridge Replacements (Jackson & Mechani	-	112,000	-	-	-	112,000
MLK Equality Trail Lighting: Weatherwax to Prospect	-	-	295,750	-	-	295,750
Morrell: Greenwood to Martin Luther King Jr Dr	126,638	30,744	-	-	-	157,382
Sharp Park Elmdale Trail: Hickory to Jackson	-	143,251	-	-	-	143,251
Steward: RR to Ganson	88,870	(27,096)	-	-	-	61,774
Washington: Fourth to First	116,033	164,057	238,579	-	-	518,669
West & Franklin Intersection Reconstruction	-	26,505	-	-	-	26,505
Wisner Signal Replacement at Ganson, North & Argyle	-	106,478	-	-	-	106,478
	331,541	1,779,508	653,665	155,732	956,121	3,876,567

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 463 Street & Bridge Maintenance

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
202-463-000-703.000 Salaries and Wages	73,661	73,090	98,866	98,866	100,843	100,843
202-463-000-708.000 Unemployment Comp.	11	7	15	15	15	15
202-463-000-709.000 Employers FICA	5,509	5,643	8,500	8,500	8,670	8,670
202-463-000-713.000 Overtime	5,893	3,249	12,240	12,240	12,485	12,485
202-463-000-715.000 Pension-General	7,900	7,678	12,752	12,752	13,007	13,007
202-463-000-716.000 Pension - MERS DC	755	991	1,870	1,870	1,907	1,907
202-463-000-718.000 Health Insurance	14,503	14,089	42,408	42,408	43,256	43,256
202-463-000-723.000 Health Ins. - MERS HSA	1,311	1,696	2,662	2,662	2,715	2,715
202-463-000-724.000 Workers Compensation	1,357	1,050	1,799	1,799	1,835	1,835
202-463-000-725.000 Other Fringe Benefits	589	375	2,530	2,530	2,581	2,581
	111,489	107,868	183,642	183,642	187,314	187,314
Material and Supplies:						
202-463-000-782.000 Materials	129,295	68,927	99,960	99,960	101,959	101,959
	129,295	68,927	99,960	99,960	101,959	101,959
Contractual and Other:						
202-463-000-818.000 Contractual Services	177,140	152,596	199,126	147,268	150,213	150,213
202-463-000-935.001 Insurance-Deductible	0	0	0	0	0	0
202-463-000-943.000 Equipment Rental - MP	115,043	124,908	113,220	164,813	181,295	181,295
202-463-000-961.641 PW Overhead	53,870	57,573	102,000	102,000	104,040	104,040
202-463-000-961.642 ENG Overhead	0	0	0	265	0	0
	346,053	335,077	414,346	414,346	435,548	435,548
Street Maintenance	586,837	511,872	697,948	697,948	724,821	724,821

WORK PROJECT DETAIL

(See Detail Next Page)

Work Project Titles:						
Street Cleaning	222,191	245,584	265,948	265,948	276,767	276,767
Maintenance C&G Street	292,484	223,712	331,000	331,000	345,034	345,034
Catch Basin Maintenance	72,162	41,784	70,000	70,000	71,400	71,400
Maint. No C&G Streets	0	792	31,000	31,000	31,620	31,620
	586,837	511,872	697,948	697,948	724,821	724,821

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Work Project Detail

Fund 202 Major Street Fund

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

Dept.	Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
<u>Street Cleaning:</u>							
700	Machine Sweeping	83,923	100,108	105,948	105,948	115,567	115,567
701	Haul Sweepings	753	7,649	20,000	20,000	20,400	20,400
702	Hand Cleaning	37,515	37,827	40,000	40,000	40,800	40,800
703	Leaf Pickup/Dropoff	100,000	100,000	100,000	100,000	100,000	100,000
		222,191	245,584	265,948	265,948	276,767	276,767
<u>Maintenance C&G Street:</u>							
705	Asphalt Patching	231,915	188,160	250,000	250,000	262,414	262,414
706	Concrete Patching	-	-	3,000	3,000	3,060	3,060
707	Curb & Gutter Repair	1,948	2,658	25,000	25,000	25,500	25,500
708	Crackfill	-	-	5,000	5,000	5,100	5,100
713	Parkway Maintenance	58,621	32,894	48,000	48,000	48,960	48,960
710	Birdbath Corrections	-	-	-	-	-	-
711	Chipseal	-	-	-	-	-	-
		292,484	223,712	331,000	331,000	345,034	345,034
<u>Catch Basin Maintenance:</u>							
712	Catch Basin Work	46,070	27,122	35,000	35,000	35,700	35,700
713	Clean Catch Basins	26,092	14,662	35,000	35,000	35,700	35,700
		72,162	41,784	70,000	70,000	71,400	71,400
<u>Maintenance No C&G Streets:</u>							
714	Asphalt Patching	-	-	3,000	3,000	3,060	3,060
709	Crackfill	-	-	-	-	-	-
717	Shoulder & Gutter Repair	-	-	1,000	1,000	1,020	1,020
718	Chipseal	-	-	-	-	-	-
720	Non Motorized Maintenance	-	-	5,000	5,000	5,100	5,100
715	Bridge Maintenance	-	792	10,000	10,000	10,200	10,200
725	Bike Lane Sweeping	-	-	2,000	2,000	2,040	2,040
727	Insurance deductible	-	-	10,000	10,000	10,200	10,200
751	Storm Water Utility	-	-	-	-	-	-
		-	792	31,000	31,000	31,620	31,620
		586,837	511,872	697,948	697,948	724,821	724,821

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 474 Traffic Services

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services						
202-474-000-703.000 Salaries and Wages	96,806	96,629	80,709	88,222	85,109	85,109
202-474-000-707.000 Wages-Temporary	4,026	4,474	6,480	6,560	6,480	6,480
202-474-000-708.000 Unemployment Comp.	11	13	8	8	9	9
202-474-000-709.000 Employers FICA	8,188	8,337	7,000	7,596	7,514	7,514
202-474-000-713.000 Overtime	8,976	8,688	4,318	4,512	6,632	6,632
202-474-000-715.000 Pension-General	11,349	10,775	10,773	12,183	11,394	11,394
202-474-000-716.000 Pension-MERS DC	122	69	0	330	282	282
202-474-000-718.000 Health Insurance	24,816	21,250	15,476	10,566	12,075	12,075
202-474-000-723.000 Health Ins. - MERS HSA	209	120	0	564	292	292
202-474-000-724.000 Workers Compensation	1,528	914	233	344	236	236
202-474-000-725.000 Other Fringe Benefits	2,139	999	974	333	1,033	1,033
	158,170	152,268	125,971	131,218	131,056	131,056
Material and Supplies:						
202-474-000-774.000 Small Tools	825	1,202	3,000	2,000	3,000	3,000
202-474-000-782.000 Materials	84,750	118,759	30,000	90,000	30,000	30,000
	85,575	119,961	33,000	92,000	33,000	33,000
Contractual and Other:						
202-474-000-818.000 Contractual Services	52,852	152,377	213,750	245,148	268,382	268,382
202-474-000-924.000 Utilities	31,276	36,727	55,000	40,750	55,000	55,000
202-474-000-931.001 Equipment Maintenance	10,290	28,558	62,631	62,631	62,631	62,631
202-474-000-943.000 Equipment Rental - MP	27,550	18,742	15,000	8,963	44,661	44,661
202-474-000-961.641 PW Overhead	14,850	18,978	24,300	28,436	24,300	24,300
202-474-000-961.642 ENG Overhead	87,491	83,896	40,619	42,141	51,794	51,794
	224,309	339,278	411,300	428,069	506,768	506,768
Traffic Services	468,054	611,507	570,271	651,287	670,824	670,824

WORK PROJECT DETAIL

Work Project Titles:	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
780 Tr. Eng. Office-Mjr 1/2	94,723	134,898	130,000	130,000	130,000	130,000
781 Traffic Signals-City	150,339	223,899	205,000	205,000	220,000	220,000
781C Traffic Signals-Concord	189	1,424	500	500	500	500
781G Traffic Signals-Grass Lake	1,310	760	2,000	2,515	2,000	2,000
781H Traffic Signals-Hanover	93	0	0	0	0	0
781J Traffic Signals- Jackson County	12,226	15,994	12,000	12,500	12,500	12,500
781S State Signals-State (City Share)	17,850	13,103	0	12,000	12,000	12,000
782 Traffic Signs	62,492	79,021	86,271	106,272	108,000	108,000
783 Pavement Marking	39,325	46,200	62,000	62,000	62,000	62,000
784 Railroad Signals	6,001	6,001	6,500	6,500	6,500	6,500
788 Traffic Records & Studies	4,826	22,565	7,500	7,500	7,500	7,500
788A-G JACTS Traffic Counts, Etc.	1,108	0	7,500	7,500	7,500	7,500
794 Street Light Inventory	77,572	67,642	51,000	99,000	102,324	102,324
	468,054	611,507	570,271	651,287	670,824	670,824

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 478 Winter Maintenance

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
202-478-000-703.000 Salaries and Wages	22,797	26,032	29,000	29,000	29,870	29,870
202-478-000-708.000 Unemployment Comp.	15	15	6	6	6	6
202-478-000-709.000 Employers FICA	3,062	3,103	3,366	3,366	3,467	3,467
202-478-000-713.000 Overtime	19,639	16,589	15,000	15,000	15,450	15,450
202-478-000-715.000 Pension-General	4,248	4,156	5,050	5,050	5,202	5,202
202-478-000-716.000 Pension - MERS DC	366	355	740	740	762	762
202-478-000-718.000 Health Insurance	6,619	6,642	16,794	16,794	17,298	17,298
202-478-000-723.000 Health Ins. - MERS HSA	508	494	1,054	1,054	1,086	1,086
202-478-000-724.000 Workers Compensation	603	456	713	713	734	734
202-478-000-725.000 Other Fringe Benefits	377	165	1,002	1,002	1,032	1,032
	58,234	58,007	72,725	72,725	74,907	74,907
Material and Supplies:						
202-478-000-782.000 Materials	146,266	91,770	84,950	84,950	87,499	87,499
	146,266	91,770	84,950	84,950	87,499	87,499
Contractual and Other:						
202-478-000-818.000 Contractual Services	0	0	2,775	2,775	2,858	2,858
202-478-000-943.000 Equipment Rental - MP	76,770	88,874	70,000	77,000	79,310	79,310
202-478-000-961.641 PW Overhead	26,307	25,382	27,550	27,550	28,377	28,377
	103,077	114,256	100,325	107,325	110,545	110,545
Winter Maintenance	307,577	264,033	258,000	265,000	272,951	272,951

<u>WORK PROJECT DETAIL</u>						
Work Project Titles:						
790	Snowplowing	50,599	42,602	48,000	50,000	51,500
791	Hauling Snow	17,622	41,118	45,000	45,000	46,350
792	Salting	239,356	180,313	165,000	170,000	175,101
795	Winter Storm Cleanup	0	0	0	0	0
		307,577	264,033	258,000	265,000	272,951

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 498 Trunkline Maintenance

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
202-498-000-703.000 Salaries and Wages	17,370	12,955	33,714	33,714	33,714	33,714
202-498-000-708.000 Unemployment Comp.	2	2	6	6	6	6
202-498-000-709.000 Employers FICA	967	822	3,306	3,306	3,306	3,306
202-498-000-713.000 Overtime	3,078	3,293	9,500	9,500	9,500	9,500
202-498-000-715.000 Pension-General	1,364	1,127	4,960	4,960	4,960	4,960
202-498-000-716.000 Pension - MERS DC	132	119	727	727	727	727
202-498-000-718.000 Health Insurance	2,137	2,641	16,494	16,494	16,494	16,494
202-498-000-723.000 Health Ins. - MERS HSA	209	197	1,036	1,036	1,036	1,036
202-498-000-724.000 Workers Compensation	230	142	700	700	700	700
202-498-000-725.000 Other Fringe Benefits	76	49	984	984	984	984
	25,565	21,347	71,427	71,427	71,427	71,427
Material and Supplies:						
202-498-000-782.000 Materials	47,146	29,622	50,000	50,000	50,000	50,000
	47,146	29,622	50,000	50,000	50,000	50,000
Contractual and Other:						
202-498-000-818.000 Contractual Services	12,400	13,560	5,000	15,000	15,000	15,000
202-498-000-943.000 Equipment Rental	30,254	25,558	39,500	39,500	39,500	39,500
202-498-000-961.641 PW Overhead	9,970	9,337	41,000	31,000	31,000	31,000
	52,624	48,455	85,500	85,500	85,500	85,500
Trunkline Maintenance	125,335	99,424	206,927	206,927	206,927	206,927

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 505 State Highway Construction

Account Description	2017/18	2018/19	2019/20	2019/20	2020/21	2020/21
	Actual	Actual	Budget	Projected	Proposed	Adopted
Contractual and Other:						
202-505-000-950.000 State Highway Const.-City	3,507,039	1,152,916	1,074,623	963,634	2,460,764	2,460,764
202-505-000-950.001 State Highway Const.-Fed/St.	7,485,568	2,379,378	1,913,823	1,425,029	2,937,060	2,937,060
	10,992,607	3,532,294	2,988,446	2,388,663	5,397,824	5,397,824
State Highway Construction	10,992,607	3,532,294	2,988,446	2,388,663	5,397,824	5,397,824

Work Project Titles:	Fed./State	Fund Balance	2017 MTF Bonds	2018 Cap. Imp. Bonds	Total
Past MDOT Projects	-	11,000	-	-	11,000
Bridge Maintenance (Denton, Mechanic, North & Trail)	119,700	(26,460)	-	32,760	126,000
Bridge Rehab: Ganson over Grand River (MDOT)	996,000	-	-	-	996,000
Martin Luther King Jr Dr: Morrell to Mason	323,716	-	974,048	-	1,297,764
Morrell: Greenwood to Francis	798,216	185,414	-	-	983,630
Sharp Park Elmdale Trail: Hickory to Jackson	400,000	442,655	-	-	842,655
Steward: RR to Ganson	165,098	241,347	-	-	406,445
Wisner Signal Replacment at Ganson, North & Argyle	134,330	600,000	-	-	734,330
	2,937,060	1,453,956	974,048	32,760	5,397,824

Fund 202 Major Street Fund
Dept 966 Transfers To Other Funds

Account Description	2017/18	2018/19	2019/20	2019/20	2020/21	2020/21
	Actual	Actual	Budget	Projected	Proposed	Adopted
Contractual and Other:						
202-966-000-995.203 Cont.-Local Street Fund	200,000	140,000	300,000	0	0	0
202-966-000-995.352 Cont.-2017 MTF Bond D/S	588,626	534,995	559,185	479,618	610,448	610,448
202-966-000-995.386 Cont.-2018 Cap.Imp.Bond D/	0	102,221	101,842	101,842	102,242	102,242
	788,626	777,216	961,027	581,460	712,690	712,690
*Transfers To Other Funds	788,626	777,216	961,027	581,460	712,690	712,690

(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.

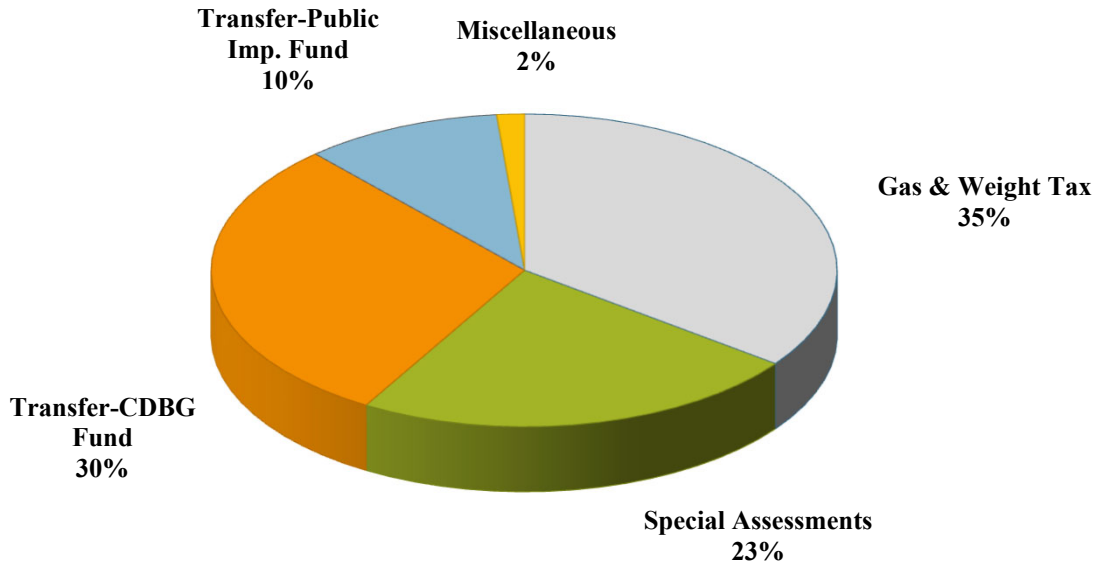
CHARACTER - This Fund is to be used:

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.

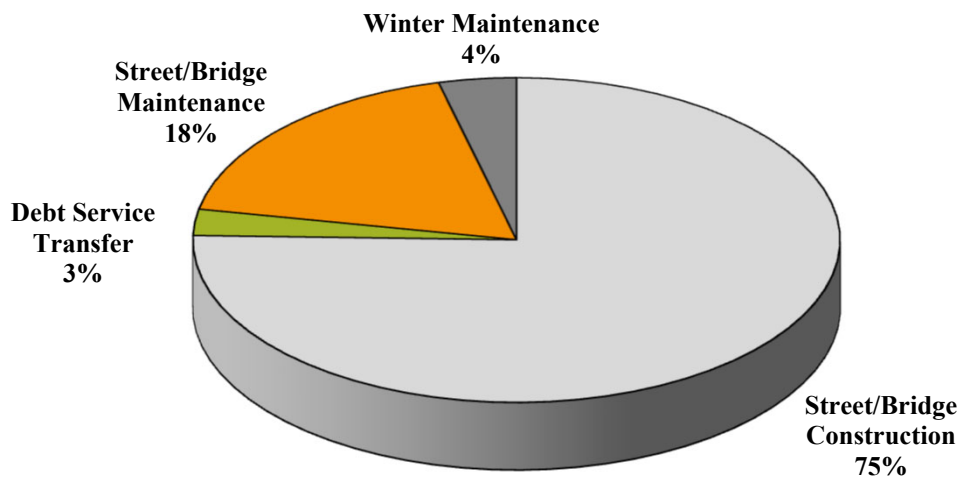
AUTHORIZATION- The Local Street Fund was established on July 1, 1972, as required by Act 51 of the Public Acts of 1951, as amended.

**City of Jackson
Fiscal Year 2020/21 Adopted Budget
Local Street Fund**

Revenues



Expenses



City of Jackson
Fiscal Year 2020/21 Adopted Budget
Local Street Fund
Summary of Revenues, Expenditures and Changes in Fund Balances

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues:						
State Gas & Weight Tax	868,693	926,084	775,000	775,000	775,000	775,000
State MDOT Supplemental	272,377	464,550	0	0	0	0
Miscellaneous	3,957	31,697	1,000	15,000	10,000	31,473
Contributions From Other Funds	580,403	3,217,199	1,370,216	904,581	1,395,837	1,395,837
	<u>1,725,430</u>	<u>4,639,530</u>	<u>2,146,216</u>	<u>1,694,581</u>	<u>2,180,837</u>	<u>2,202,310</u>
Expenditures:						
Street & Bridge Construction	636,564	1,919,616	1,625,743	1,794,309	3,006,286	3,006,286
Street & Bridge Maintenance	686,049	482,528	702,062	711,662	721,456	721,456
Traffic Services	949	0	2,477	2,474	2,551	2,551
Winter Maintenance	192,820	90,855	150,000	123,635	154,500	154,500
Transfers To Other Funds	0	103,803	103,417	103,417	103,824	103,824
	<u>1,516,382</u>	<u>2,596,802</u>	<u>2,583,699</u>	<u>2,735,497</u>	<u>3,988,617</u>	<u>3,988,617</u>
Revenues Over (Under)						
Expenditures	209,048	2,042,728	(437,483)	(1,040,916)	(1,807,780)	(1,786,307)
Fund Balance - Beginning of Year	699,460	908,508	2,951,236	2,951,236	1,910,320	1,910,320
Fund Balance - End of Year	<u>908,508</u>	<u>2,951,236</u>	<u>2,513,753</u>	<u>1,910,320</u>	<u>102,540</u>	<u>124,013</u>

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 203 Local Street Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
203-000-000-569.000 Act 51 Gas & Weight Tax	868,693	926,084	775,000	775,000	775,000	775,000
203-000-000-569.001 Act 51 MDOT Supplement.	272,377	464,550	0	0	0	0
203-000-000-664.000 Interest	3,003	31,697	1,000	15,000	10,000	10,000
203-000-000-687.676 Refunds & Rebates-W/Comp	0	0	0	0	0	13,410
203-000-000-687.677 Refunds & Rebates-Healthcar	0	0	0	0	0	8,063
203-000-000-698.463 Miscellaneous	954	0	0	0	0	0
203-000-000-699.202 Cont.-Major Street Fund	200,000	140,000	300,000	0	0	0
203-000-000-699.245 Cont.-Public Improvemt. Fd.	314,821	0	448,518	58,936	224,842	224,842
203-000-000-699.286 Cont.-CDBG Fund	13,681	201,980	283,907	563,162	659,188	659,188
203-000-000-699.425 Cont.-2017 MTF Bond Cont.	19,623	55,290	0	0	0	0
203-000-000-699.486 Cont.-2018 Cap Imp Bond	14,202	829,554	0	217,498	0	0
203-000-000-699.895 Cont.-Special Assessmt. Fd.	18,076	1,990,375	337,791	64,985	511,807	511,807
Total Revenues	1,725,430	4,639,530	2,146,216	1,694,581	2,180,837	2,202,310

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 451 Street & Bridge Construction

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services :						
203-451-000-703.000 Salaries and Wages	8,957	17,525	25,772	22,658	26,234	26,234
203-451-000-707.000 Wages -Temporary	0	0	0	0	0	0
203-451-000-708.000 Unemployment Comp.	0	0	3	3	3	3
203-451-000-709.000 Employers FICA	565	1,249	1,972	1,733	2,007	2,007
203-451-000-713.000 Overtime	0	126	0	0	0	0
203-451-000-715.000 Pension-General	812	1,733	3,265	2,814	3,258	3,258
203-451-000-716.000 Pension - MERS DC	0	0	0	0	87	87
203-451-000-718.000 Health Insurance	1,587	3,260	4,942	3,790	3,722	3,722
203-451-000-723.000 Health Ins. - MERS HSA	0	0	0	0	90	90
203-451-000-724.000 Workers Compensation	43	57	74	80	73	73
203-451-000-725.000 Other Fringe Benefits	254	352	311	108	319	319
	12,218	24,302	36,339	31,186	35,793	35,793
Material and Supplies:						
203-451-000-782.000 Materials	11,738	63,966	1,500	1,500	1,500	1,500
	11,738	63,966	1,500	1,500	1,500	1,500
Contractual and Other:						
203-451-000-818.000 Contractual Services	604,898	1,814,486	1,568,864	1,744,962	2,945,400	2,945,400
203-451-000-943.000 Equipment Rental - MP	0	0	500	400	500	500
203-451-000-961.641 PW Overhead	0	0	500	400	500	500
203-451-000-961.642 ENG Overhead	7,710	16,862	18,040	15,861	22,593	22,593
203-451-000-962.000 Uncollectible Accounts	0	0	0	0	0	0
	612,608	1,831,348	1,587,904	1,761,623	2,968,993	2,968,993
Street Construction	636,564	1,919,616	1,625,743	1,794,309	3,006,286	3,006,286

Work Project Titles:	<u>WORK PROJECT DETAIL</u>				Total Cost
	S/A	Fund Bal.	CDBG/Other	PIF	
Local Street CPM Program	-	67,200	-	-	67,200
Alley: 1st East of Mechanic: Cortland to Michigan	182,014	(9,128)	-	-	172,886
Clinton: West End to Glick	18,838	-	151,403	-	170,241
Douglas: West to Mound	-	666,247	-	-	666,247
Durand: Morrell to Wildwood	-	179,593	-	-	179,593
Higby: South End to Daniel	-	258,889	-	-	258,889
Jackson, Pearl & Glick Sidewalk (at 200 Building)	-	-	-	224,842	224,842
Martin Luther King Jr Dr Neighborhood East	-	-	74,823	-	74,823
Martin Luther King Jr Dr Neighborhood West	-	-	74,823	-	74,823
Mason: Blackstone to Greenwood	-	4,496	35,972	-	40,468
Third: Washington to Michigan	112,539	48,700	172,521	-	333,760
Thompson: South End to Wildwood	-	252,492	-	-	252,492
Wellworth: Losey to East End	198,416	141,960	-	-	340,376
W. Hospital Neighborhood 4" Watermains	-	-	74,823	-	74,823
W. Hospital Neighborhood 6" Watermains	-	-	74,823	-	74,823
	511,807	1,610,449	659,188	224,842	3,006,286

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 463 Street & Bridge Maintenance

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
203-463-000-703.000 Salaries and Wages	94,779	83,453	92,700	92,700	95,481	95,481
203-463-000-707.000 Wages-Temporary	0	0	0	0	0	0
203-463-000-708.000 Unemployment Comp.	13	7	13	13	13	13
203-463-000-709.000 Employers FICA	6,830	6,115	7,722	7,722	7,954	7,954
203-463-000-713.000 Overtime	2,209	3,313	8,240	8,240	8,487	8,487
203-463-000-715.000 Pension-General	10,036	8,357	11,585	11,585	11,933	11,933
203-463-000-716.000 Pension - MERS DC	1,135	1,138	1,698	1,698	1,749	1,749
203-463-000-718.000 Health Insurance	18,157	16,224	38,527	38,527	39,683	39,683
203-463-000-723.000 Health Ins. - MERS HSA	1,918	1,957	2,419	2,419	2,492	2,492
203-463-000-724.000 Workers Compensation	1,958	1,092	1,635	1,635	1,684	1,684
203-463-000-725.000 Other Fringe Benefits	638	455	2,298	2,298	2,367	2,367
	137,673	122,111	166,837	166,837	171,843	171,843
Material and Supplies:						
203-463-000-782.000 Materials	181,117	63,459	140,000	140,000	140,000	140,000
	181,117	63,459	140,000	140,000	140,000	140,000
Contractual and Other:						
203-463-000-818.000 Contractual Services	146,590	98,890	185,225	185,225	185,225	185,225
203-463-000-943.000 Equipment Rental - MP	153,997	145,103	150,000	159,600	164,388	164,388
203-463-000-961.641 PW Overhead	66,672	52,965	60,000	60,000	60,000	60,000
203-463-000-961.642 ENG Overhead	0	0	0	0	0	0
	367,259	296,958	395,225	404,825	409,613	409,613
Street Maintenance	686,049	482,528	702,062	711,662	721,456	721,456

WORK PROJECT DETAIL

(See Detail Next Page)

Work Project Titles:	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Street Cleaning	172,908	161,882	210,000	214,800	216,522	216,522
Maintenance C&G Streets	444,204	244,049	400,000	404,800	411,310	411,310
Maintenance Catch Basins	52,289	53,072	56,000	56,000	56,480	56,480
Maint. No C&G Streets	16,648	23,525	36,062	36,062	37,144	37,144
	686,049	482,528	702,062	711,662	721,456	721,456

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

WORK PROJECT DETAIL

Fund 203 Local Street Fund

Dept 463 Street & Bridge Maintenance

Dept.	Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
<u>Street Cleaning:</u>							
900	Machine Sweeping	135,975	117,540	160,000	164,800	165,322	165,322
901	Haul Sweepings	-	5,903	10,000	10,000	10,000	10,000
902	Hand Cleaning	33,685	27,615	30,000	30,000	30,900	30,900
903	Leaf Pickup	-	-	-	-	-	-
904	Clean Alleys	3,248	10,824	10,000	10,000	10,300	10,300
		172,908	161,882	210,000	214,800	216,522	216,522
<u>Maintenance C&G Streets:</u>							
905	Asphalt Patching	387,110	188,827	300,000	304,800	309,000	309,000
906	Concrete Patching	-	-	3,000	3,000	3,000	3,000
907	Curb & Gutter Repair	4,957	10,127	20,000	20,000	20,000	20,000
908	Crackfill	558	-	5,000	5,000	5,150	5,150
909	Parkway Maintenance	51,579	45,095	72,000	72,000	74,160	74,160
911	Chipseal	-	-	-	-	-	-
		444,204	244,049	400,000	404,800	411,310	411,310
<u>Maintenance Catch Basins:</u>							
912	Catch Basin Work	15,722	26,692	16,000	16,000	16,480	16,480
913	Clean Catch Basins	36,567	26,380	40,000	40,000	40,000	40,000
		52,289	53,072	56,000	56,000	56,480	56,480
<u>Maintenance No C&G Streets:</u>							
914	Grade & Gravel	16,648	23,525	20,000	20,000	20,600	20,600
915	Asphalt Patching	-	-	-	-	-	-
916	Crackfill	-	-	-	-	-	-
917	Dust Prevention	-	-	4,000	4,000	4,120	4,120
918	Shoulder & Gutter Repair	-	-	8,000	8,000	8,240	8,240
921	Alleyway Maintenance	-	-	-	-	-	-
922	Bridge Maintenance	-	-	4,062	4,062	4,184	4,184
933	Streetscape Maintenance	-	-	-	-	-	-
		16,648	23,525	36,062	36,062	37,144	37,144
		686,049	482,528	702,062	711,662	721,456	721,456

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 474 Traffic Services

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
203-474-000-703.000 Salaries and Wages	0	0	500	500	500	500
203-474-000-708.000 Unemployment Comp.	0	0	0	0	0	0
203-474-000-709.000 Employers FICA	26	0	61	61	61	61
203-474-000-713.000 Overtime	369	0	300	280	300	300
203-474-000-715.000 Pension-General	37	0	101	101	99	99
203-474-000-716.000 Pension-MERS DC	0	0	0	6	2	2
203-474-000-718.000 Health Insurance	108	0	96	96	71	71
203-474-000-723.000 Health - MERS H.S.A.	0	0	0	8	2	2
203-474-000-724.000 Workers Compensation	6	0	1	1	1	1
203-474-000-725.000 Other Fringe Benefits	1	0	6	6	6	6
	<u>547</u>	<u>0</u>	<u>1,065</u>	<u>1,059</u>	<u>1,042</u>	<u>1,042</u>
Material and Supplies:						
203-474-000-782.000 Materials	0	0	200	200	200	200
	<u>0</u>	<u>0</u>	<u>200</u>	<u>200</u>	<u>200</u>	<u>200</u>
Contractual and Other:						
203-474-000-943.000 Equipment Rental - MP	51	0	500	500	584	584
203-474-000-961.641 DPW Overhead	351	0	712	715	725	725
203-474-000-961.642 ENG Overhead	0	0	0	0	0	0
	<u>402</u>	<u>0</u>	<u>1,212</u>	<u>1,215</u>	<u>1,309</u>	<u>1,309</u>
Capital Outlay:						
Traffic Services	949	0	2,477	2,474	2,551	2,551

WORK PROJECT DETAIL

Work Project Titles:						
980	Traffic Office -1/2 Local St.	0	0	1,000	1,000	1,000
981	Traffic Signs	949	0	1,477	1,474	1,551
982	Pavement Marking	0	0	0	0	0
		<u>949</u>	<u>0</u>	<u>2,477</u>	<u>2,474</u>	<u>2,551</u>

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 478 Winter Maintenance

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services						
203-478-000-703.000 Salaries and Wages	24,210	10,523	21,115	15,836	21,748	21,748
203-478-000-707.000 Wages-Temporary	0	0	0	0	0	0
203-478-000-708.000 Unemployment Comp.	10	4	3	3	3	3
203-478-000-709.000 Employers FICA	2,128	943	2,010	1,508	2,070	2,070
203-478-000-713.000 Overtime	5,061	2,427	5,150	3,863	5,305	5,305
203-478-000-715.000 Pension-General	2,930	1,263	3,015	2,261	3,105	3,105
203-478-000-716.000 Pension - MERS DC	291	139	442	332	455	455
203-478-000-718.000 Health Insurance	3,677	1,949	10,025	7,519	10,326	10,326
203-478-000-723.000 Health Ins. - MERS HSA	421	191	629	472	648	648
203-478-000-724.000 Workers Compensation	527	169	425	319	438	438
203-478-000-725.000 Other Fringe Benefits	261	53	598	449	616	616
	39,516	17,661	43,412	32,562	44,714	44,714
Material and Supplies:						
203-478-000-782.000 Materials	63,767	28,583	44,529	44,529	45,865	45,865
	63,767	28,583	44,529	44,529	45,865	45,865
Contractual and Other:						
203-478-000-943.000 Equipment Rental - MP	70,412	34,639	42,000	31,500	43,260	43,260
203-478-000-961.641 PW Overhead	19,125	9,972	20,059	15,044	20,661	20,661
	89,537	44,611	62,059	46,544	63,921	63,921
Winter Maintenance	192,820	90,855	150,000	123,635	154,500	154,500

<u>WORK PROJECT DETAIL</u>						
Work Project Titles:						
990	Snowplowing	40,861	21,901	35,000	28,436	36,050
991	Hauling Snow	36,846	395	15,000	12,364	15,450
992	Salting	115,113	68,559	100,000	82,835	103,000
		192,820	90,855	150,000	123,635	154,500

Fund 203 Local Street Fund
Dept 966 Transfers To Other Funds

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Contractual and Other:						
203-966-000-995.386 Cont.-2018 Cap.Imp.Bond D/	0	103,803	103,417	103,417	103,824	103,824
	0	103,803	103,417	103,417	103,824	103,824
Transfers To Other Funds	0	103,803	103,417	103,417	103,824	103,824

(208) Ella W. 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".



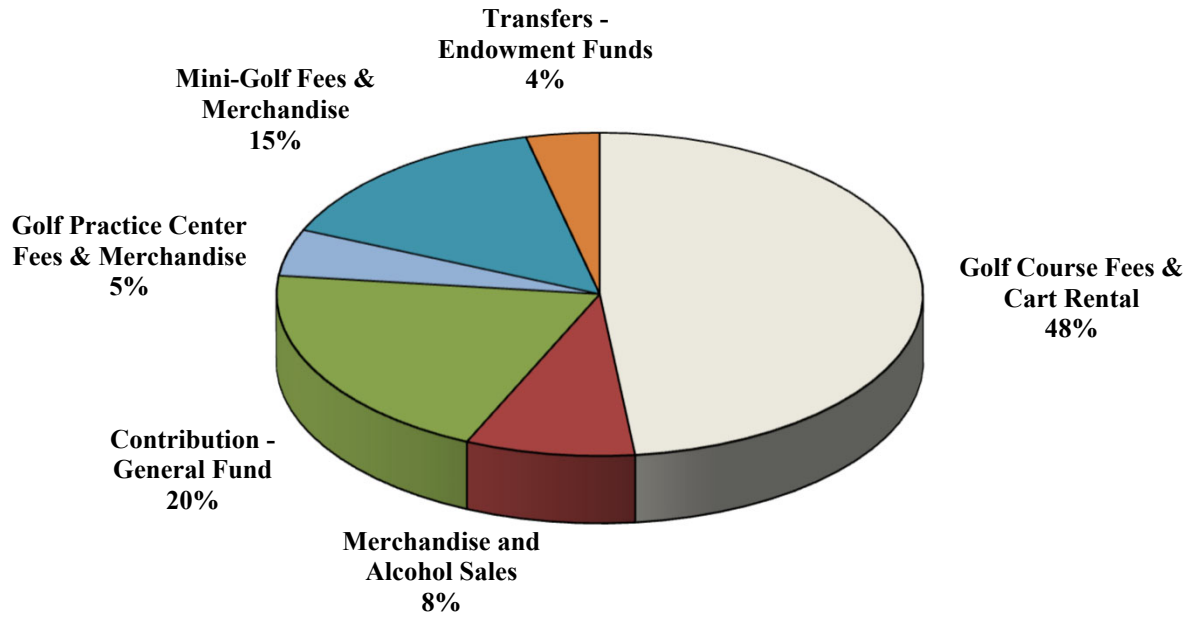
City of Jackson Fiscal Year 2020/21 Adopted Budget Analysis of Changes in Fund Balance

Fund 208 Ella W. Sharp Park Operating Fund

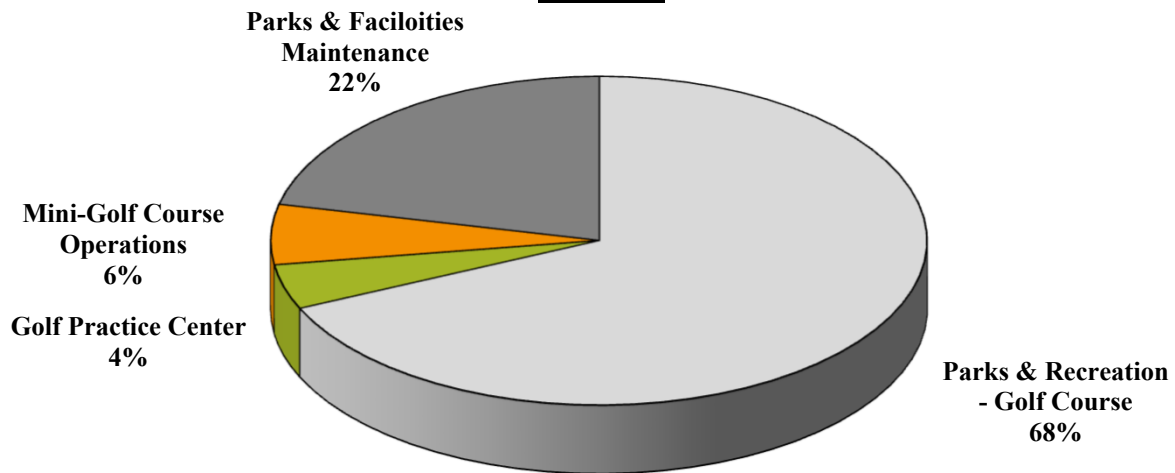
	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues:						
General	469,101	426,581	489,600	475,250	483,600	483,600
Golf Practice Center	0	0	0	33,100	39,500	39,500
Sharp Park Mini-Golf Course	105,871	105,818	122,000	117,500	125,000	125,000
Parks & Facilities Maintenance	172,732	237,725	177,886	205,300	200,500	200,500
	747,704	770,124	789,486	831,150	848,600	848,600
Expenditures:						
Parks & Recreation	597,225	581,523	552,267	552,563	577,014	577,014
Golf Practice Center	0	0	0	51,344	37,226	37,226
Mini-Golf Course	48,749	49,272	55,056	50,056	50,062	50,062
Parks & Facilities Maintenance	95,276	153,379	176,611	186,536	181,463	181,463
	741,250	784,174	783,934	840,499	845,765	845,765
Excess of Revenues Over (Under)						
Expenditures	6,454	(14,050)	5,552	(9,349)	2,835	2,835
Fund Balance - Beginning of Year	35,894	42,348	28,298	28,298	18,949	18,949
Fund Balance - End of Year	42,348	28,298	33,850	18,949	21,784	21,784

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Ella Sharp Park Operating Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 208 Ella W. Sharp Park Operating Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
<u>Dept 000 General (Incl. Golf Course):</u>						
208-000-000-644.001 Golf Balls-Tees-Pullcarts	7,649	12,048	9,500	14,000	14,000	14,000
208-000-000-644.002 Merchandise	11,433	22,303	20,000	24,500	24,000	24,000
208-000-000-644.003 Golf Cart Rental	137,836	141,532	137,500	142,000	143,000	143,000
208-000-000-645.001 Golf Fees	277,034	202,327	280,000	245,000	250,000	250,000
208-000-000-645.008 Concessions-Alcohol Sales	18,470	43,065	37,500	43,000	47,500	47,500
208-000-000-664.000 Interest	26	24	100	65	100	100
208-000-000-688.000 Miscellaneous	13	5,282	5,000	2,500	5,000	5,000
208-000-000-698.000 Insurance Refund	16,640	0	0	4,185	0	0
	469,101	426,581	489,600	475,250	483,600	483,600
<u>Dept 753 Golf Practice Center:</u>						
208-753-000-644.002 Merchandise	0	0	0	2,100	2,000	2,000
208-753-000-645.001 Golf Fees	0	0	0	31,000	37,500	37,500
	0	0	0	33,100	39,500	39,500
<u>Dept 754 Sharp Park Mini-Golf Course:</u>						
208-754-000-644.002 Merchandise	10,381	8,083	12,000	9,500	12,500	12,500
208-754-000-645.001 Golf Fees	95,490	97,735	110,000	108,000	112,500	112,500
	105,871	105,818	122,000	117,500	125,000	125,000
<u>Dept 771 Parks & Facilities Maintenance:</u>						
208-771-000-699.101 Contribution - General Fund	142,000	210,000	150,000	175,000	169,500	169,500
208-771-000-699.155 Cont.-Sharp Pk. Endow. Fd.	25,171	22,733	22,886	23,400	24,000	24,000
208-771-000-699.160 Cont.-L. Mount Endow. Fd.	5,561	4,992	5,000	6,900	7,000	7,000
	172,732	237,725	177,886	205,300	200,500	200,500
Total Revenues	747,704	770,124	789,486	831,150	848,600	848,600

City of Jackson
Fiscal Year 2020/21 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		94,162
306	Maintenance Worker III	1		41,652
PT	Part Time - Recreation		34	130,350
		<u>2</u>	<u>34</u>	<u>266,164</u>
Less: To 208-771 - Superintendent of Ella Sharp Park (1/2)				-47,081
To 208-771 - Maintenance Worker III (1/2)				<u>-20,826</u>
Activity Total				<u><u>198,257</u></u>

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

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

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
208-751-000-702.000 Termination Pay	0	0	0	0	0	0
208-751-000-703.000 Salaries and Wages	64,798	63,949	64,612	64,612	67,907	67,907
208-751-000-707.000 Wages-Temporary	130,328	135,851	130,350	130,350	130,350	130,350
208-751-000-708.000 Unemployment Comp.	74	80	216	216	216	216
208-751-000-709.000 Employers FICA	14,896	15,384	15,298	15,298	15,741	15,741
208-751-000-713.000 Overtime	8,242	7,095	5,000	7,500	7,500	7,500
208-751-000-715.000 Pension-General	7,315	6,992	8,187	8,187	9,366	9,366
208-751-000-716.000 Pension - MERS DC	1,062	750	557	557	850	850
208-751-000-718.000 Health Insurance	22,007	13,096	12,352	12,352	11,944	11,944
208-751-000-723.000 Health - MERS HSA	1,850	961	925	925	925	925
208-751-000-724.000 Workers Compensation	3,687	1,909	1,756	1,756	1,807	1,807
208-751-000-725.000 Other Fringe Benefits	470	965	1,083	1,083	1,074	1,074
	254,729	247,032	240,336	242,836	247,680	247,680
Material and Supplies:						
208-751-000-759.000 Gasoline	5,318	7,111	8,250	7,250	7,500	7,500
208-751-000-761.000 Program Supplies	24,427	14,501	13,250	13,250	14,000	14,000
208-751-000-761.002 Program Supplies for Resale	122,660	135,772	115,000	124,500	124,000	124,000
208-751-000-773.000 Laundry	1,665	1,137	1,700	1,700	1,700	1,700
208-751-000-776.000 Custodial Supplies	2,012	1,983	2,400	2,400	2,400	2,400
208-751-000-778.000 Equipment Maint Supplies	19,222	19,451	18,500	18,500	18,000	18,000
208-751-000-783.000 Seed and Sod	29,101	24,006	29,500	29,500	29,500	29,500
	204,405	203,961	188,600	197,100	197,100	197,100
Contractual and Other:						
208-751-000-810.000 Banking Costs-EPAY	16,842	17,165	14,500	17,500	17,500	17,500
208-751-000-818.000 Contractual Services	4,225	7,648	0	195	0	0
208-751-000-853.000 Telephone	7,978	9,311	8,750	8,750	8,750	8,750
208-751-000-908.002 Residency Allowance	1,800	0	0	0	0	0
208-751-000-924.000 Utilities	36,926	30,109	36,500	36,500	34,500	34,500
208-751-000-930.000 Building Maintenance	27,607	15,786	12,500	19,185	15,000	15,000
208-751-000-931.001 Equipment Maintenance	1,052	1,994	3,500	3,500	3,500	3,500
208-751-000-932.000 Vehicle Maintenance	558	575	1,000	1,000	1,000	1,000
208-751-000-935.000 Insurance	7,578	7,659	5,091	5,091	5,503	5,503
208-751-000-940.000 Rentals	425	0	2,500	0	5,000	5,000
208-751-000-944.661 Equipment Lease - MP	28,550	5,781	5,781	5,781	5,781	5,781
	133,541	96,028	90,122	97,502	96,534	96,534
Capital Outlay:						
208-751-000-974.442 Land Imp.-Forestry	4,550	0	3,500	4,400	3,500	3,500
208-751-000-977.000 Equipment	0	34,502	29,709	10,725	32,200	32,200
	4,550	34,502	33,209	15,125	35,700	35,700
Parks And Recreation	597,225	581,523	552,267	552,563	577,014	577,014

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 208 Ella W. Sharp Park Operating Fund
Dept 753 Golf Practice Center

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
208-753-000-707.000 Wages-Temporary	0	0	0	30,026	30,026	30,026
208-753-000-708.000 Unemployment Comp.	0	0	0	54	54	54
208-753-000-709.000 Employers FICA	0	0	0	2,297	2,297	2,297
208-753-000-724.000 Workers Compensation	0	0	0	264	264	264
	<u>0</u>	<u>0</u>	<u>0</u>	<u>32,641</u>	<u>32,641</u>	<u>32,641</u>
Material And Supplies:						
208-753-000-761.000 Program Supplies	0	0	0	618	500	500
208-753-000-778.000 Equipment Maint Supplies	0	0	0	0	500	500
	<u>0</u>	<u>0</u>	<u>0</u>	<u>618</u>	<u>1,000</u>	<u>1,000</u>
Contractual And Other:						
208-753-000-818.509 Cont. Serv. - Mini-Golf Imp.	0	0	0	15,000	0	0
208-753-000-853.000 Telephone	0	0	0	1,100	1,100	1,100
208-753-000-924.000 Utilities	0	0	0	0	500	500
208-753-000-931.001 Equipment Maintenance	0	0	0	0	0	0
208-753-000-935.000 Insurance	0	0	0	1,985	1,985	1,985
	<u>0</u>	<u>0</u>	<u>0</u>	<u>18,085</u>	<u>3,585</u>	<u>3,585</u>
Golf Practice Center	<u>0</u>	<u>0</u>	<u>0</u>	<u>51,344</u>	<u>37,226</u>	<u>37,226</u>

Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
Department: Golf Practice Center				
Fund-Activity: 208-753				
PT	Part Time - Recreation		<u>9</u>	<u>30,026</u>

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

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

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
208-754-000-707.000 Wages-Temporary	28,869	30,366	28,613	28,613	28,613	28,613
208-754-000-708.000 Unemployment Comp.	14	15	60	60	60	60
208-754-000-709.000 Employers FICA	2,197	2,330	2,189	2,189	2,189	2,189
208-754-000-724.000 Workers Compensation	524	267	251	251	252	252
	<u>31,604</u>	<u>32,978</u>	<u>31,113</u>	<u>31,113</u>	<u>31,114</u>	<u>31,114</u>
Material And Supplies:						
208-754-000-761.000 Program Supplies	6,462	2,998	5,500	5,500	5,500	5,500
208-754-000-778.000 Equipment Maint Supplies	209	0	500	500	500	500
	<u>6,671</u>	<u>2,998</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>
Contractual And Other:						
208-754-000-818.509 Cont. Serv. - Mini-Golf Imp.	0	0	5,000	0	0	0
208-754-000-853.000 Telephone	490	521	825	825	825	825
208-754-000-924.000 Utilities	9,610	12,662	11,500	11,500	11,500	11,500
208-754-000-931.001 Equipment Maintenance	265	0	500	500	500	500
208-754-000-935.000 Insurance	109	113	118	118	123	123
	<u>10,474</u>	<u>13,296</u>	<u>17,943</u>	<u>12,943</u>	<u>12,948</u>	<u>12,948</u>
Mini-Golf Course	<u>48,749</u>	<u>49,272</u>	<u>55,056</u>	<u>50,056</u>	<u>50,062</u>	<u>50,062</u>

Personnel Schedule

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

City of Jackson
Fiscal Year 2020/21 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	42,653
			<u>4</u>	<u>42,653</u>
Add:	From 208-751 - Superintendent of Ella Sharp Park (1/2)			47,081
	From 208-751 - Maintenance Worker III (1/2)			<u>20,826</u>
	Activity Total			<u><u>110,560</u></u>

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

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

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
208-771-000-702.000 Termination Pay	0	0	0	0	0	0
208-771-000-703.000 Salaries and Wages	29,553	63,941	64,612	64,612	67,907	67,907
208-771-000-707.000 Wages-Temporary	17,137	18,452	42,563	42,563	42,563	42,563
208-771-000-708.000 Unemployment Comp.	9	13	24	24	24	24
208-771-000-709.000 Employers FICA	3,515	6,333	8,582	8,582	9,024	9,024
208-771-000-713.000 Overtime	0	7,093	5,000	7,500	7,500	7,500
208-771-000-715.000 Pension-General	2,981	6,774	8,187	8,187	9,366	9,366
208-771-000-716.000 Pension-MERS DC	0	689	557	557	850	850
208-771-000-718.000 Health Insurance	2,451	12,334	12,352	12,352	11,944	11,944
208-771-000-723.000 Health - MERS HSA	0	889	925	925	925	925
208-771-000-724.000 Workers Compensation	789	862	985	985	1,036	1,036
208-771-000-725.000 Other Fringe Benefits	349	940	1,074	1,074	1,074	1,074
	56,784	118,320	144,861	147,361	152,213	152,213
Material and Supplies:						
208-771-000-759.000 Gasoline	9,220	10,671	9,000	9,500	9,000	9,000
208-771-000-778.000 Equipment Maint Supplies	5,845	5,049	6,000	6,000	6,000	6,000
208-771-000-783.000 Seed and Sod	13,734	4,834	8,000	9,500	8,000	8,000
	28,799	20,554	23,000	25,000	23,000	23,000
Contractual and Other:						
208-771-000-818.000 Contractual Services	4,000	0	2,500	0	0	0
208-771-000-930.000 Building Maintenance	0	3,643	500	1,525	500	500
208-771-000-931.001 Equipment Maintenance	1,365	289	1,000	250	1,000	1,000
208-771-000-932.000 Vehicle Maintenance	1,700	3,414	1,750	3,300	1,750	1,750
	7,065	7,346	5,750	5,075	3,250	3,250
Capital Outlay:						
208-771-000-974.442 Land Imp.-Forestry	2,628	7,159	3,000	9,100	3,000	3,000
	2,628	7,159	3,000	9,100	3,000	3,000
Parks & Facilities Maintenance	95,276	153,379	176,611	186,536	181,463	181,463

(245) Public Improvement Fund

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

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

AUTHORITY - The Public Improvement Fund was initially established on July 1, 1950, through authority provided by the City Charter. The City Charter was revised by referendum effective December 1, 1997 with continued provision of the two mill levy for public improvements. Section 3.27 of this revised Charter, however, redefined the definition of "public improvement" to specifically exclude "the acquisition of any vehicle, including a fire apparatus ..."



City of Jackson Fiscal Year 2020/21 Adopted Budget Analysis of Changes in Fund Balance

Fund 245 Public Improvement Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	1,114,746	1,146,196	1,158,000	1,164,072	1,187,400	1,187,400
Expenditures	997,833	1,140,597	915,777	1,146,340	1,282,941	1,282,941
Excess of Revenues Over (Under) Expenditures	116,913	5,599	242,223	17,732	(95,541)	(95,541)
Fund Balance - Beginning of Year	237,728	354,641	360,240	360,240	377,972	377,972
Fund Balance - End of Year	354,641	360,240	602,463	377,972	282,431	282,431

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 245 Public Improvement Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
245-000-000-402.000 Current Property Taxes	1,038,278	1,054,944	1,095,000	1,086,872	1,112,000	1,112,000
245-000-000-432.000 Payments In Lieu Of Taxes	5,605	5,116	5,000	5,200	5,400	5,400
245-000-000-441.000 Loc. Com. Stab. Share Tax	65,797	70,562	50,000	60,000	60,000	60,000
245-000-000-664.000 Interest	5,066	15,574	8,000	12,000	10,000	10,000
Total Revenues	1,114,746	1,146,196	1,158,000	1,164,072	1,187,400	1,187,400

Expenditure Detail

Fund 245 Public Improvement Fund
Dept 244 Public Improvements-General

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Contractual and Other:						
245-244-000-956.001 Contingency	0	0	0	0	0	0
245-244-000-995.202 Cont.-Major St. Fund	384,835	449,377	251,482	223,056	265,086	265,086
245-244-000-995.203 Cont.-Local St. Fund	314,821	0	448,518	58,936	224,842	224,842
245-244-000-995.308 Cont.-2020 Cap Imp Bds.D/S	0	0	0	0	220,508	220,508
245-244-000-995.368 Rental - Building Auth. D/S	54,688	48,366	0	0	0	0
245-244-000-995.385 Contrib.-2016 Cap Imp D/S	137,492	139,316	140,863	140,863	142,186	142,186
245-244-000-995.386 Contrib.-2018 Cap Imp D/S	0	191,215	74,914	74,914	75,207	75,207
245-244-000-995.401 Contrib.- Capital Projects Fd.	0	140,777	0	368,654	238,713	238,713
245-244-000-995.508 Contrib.- SP Golf Prac.Ctr. Fc	10,000	20,000	0	0	0	0
245-244-000-995.514 Contrib.- Auto Parking Fd	0	0	0	243,917	116,399	116,399
	901,836	989,051	915,777	1,110,340	1,282,941	1,282,941
Capital Outlay:						
245-244-000-975.011 City Hall Improvements	31,561	60,000	0	36,000	0	0
245-244-000-975.021 Blackman Park Redesign	0	27,110	0	0	0	0
245-244-000-981.001 Vehicles - Fire Truck	64,436	64,436	0	0	0	0
	95,997	151,546	0	36,000	0	0
Total Expenditures	997,833	1,140,597	915,777	1,146,340	1,282,941	1,282,941

(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 2020/21 Adopted Budget Analysis of Changes in Fund Balance

Fund 246 Cortland St. Redevelopment Projects Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	506,300	2,266,301	1,030,730	1,105,380	98,640	98,640
Expenditures	506,300	2,261,301	1,030,730	1,105,213	98,452	98,452
Excess of Revenues Over (Under) Expenditures	0	5,000	0	167	188	188
Fund Balance - Beginning of Year	0	0	5,000	5,000	5,167	5,167
Fund Balance - End of Year	0	5,000	5,000	5,167	5,355	5,355

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 246 Cortland St. Redevelopment Projects Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
246-000-000-667.000 Rents	0	0	0	6,500	60,000	60,000
246-000-000-675.042 Donations-Consumers	0	300,000	0	0	0	0
246-000-000-684.000 Other Revenue	0	0	0	4,880	14,640	14,640
246-000-000-699.101 Contribution - General Fund	254,790	1,966,301	430,730	886,000	0	0
246-000-000-699.245 Contribution - PIF Fund	0	0	0	0	0	0
246-000-000-699.283 Contribution - CDBG Fund	0	0	600,000	0	0	0
246-000-000-699.643 Contribution - LSRRF Fund	251,510	0	0	208,000	24,000	24,000
Total Revenues	506,300	2,266,301	1,030,730	1,105,380	98,640	98,640

Expenditure Detail

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

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Contractual and Other:						
246-728-000-818.000 Contractual Services	56,038	0	0	1,500	0	0
246-728-000-935.000 Insurance	5,757	28,984	7,730	7,850	7,952	7,952
246-728-000-924.000 Utilities	33,365	132,252	25,000	34,292	55,000	55,000
246-728-000-930.135 Bldg. Maint.-Vermuelens	90	368,945	0	5,473	7,500	7,500
246-728-000-930.145 Bldg. Maint.-Masonic Tem.	30,991	0	0	353,911	28,000	28,000
246-728-000-959.000 Property Taxes	3,617	0	0	0	0	0
	129,858	530,181	32,730	403,026	98,452	98,452
Capital Outlay:						
246-728-000-975.135 Bldg. Imp.-Vermuelens	228,745	630,280	353,000	650,000	0	0
246-728-000-975.145 Bldg. Imp.-Masonic Tem.	147,697	1,100,840	645,000	52,187	0	0
	376,442	1,731,120	998,000	702,187	0	0
Total Expenditures	506,300	2,261,301	1,030,730	1,105,213	98,452	98,452

(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 2020/21 Adopted Budget Analysis of Changes in Fund Balance

Fund 249 Building Department Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	460,251	587,923	415,500	599,000	476,500	503,898
Expenditures	437,576	426,476	576,429	685,651	694,190	694,190
Excess of Revenues Over (Under) Expenditures	22,675	161,447	(160,929)	(86,651)	(217,690)	(190,292)
Fund Balance - Beginning of Year	300,283	322,958	484,405	484,405	397,754	397,754
Fund Balance - End of Year	322,958	484,405	323,476	397,754	180,064	207,462

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

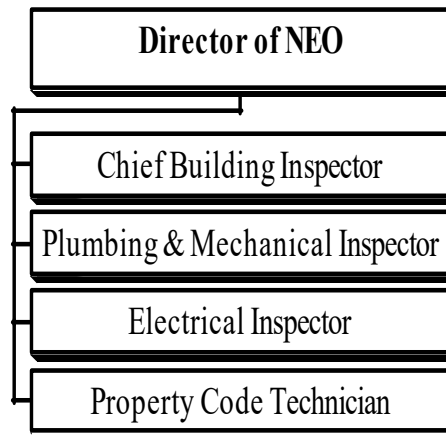
Fund 249 Building Department Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
249-000-000-491.001 Building	194,222	284,347	175,000	220,000	200,000	200,000
249-000-000-491.002 Electrical	103,970	114,125	100,000	190,000	110,000	110,000
249-000-000-491.003 Heating	85,151	95,880	75,000	100,000	85,000	85,000
249-000-000-491.004 Plumbing	55,646	62,560	50,000	65,000	60,000	60,000
249-000-000-491.006 Plan Reviews	10,218	21,106	10,000	15,000	15,000	15,000
249-000-000-491.007 Rehab Permit Fees	30	60	0	0	0	0
249-000-000-627.001 Code Enforcement-Housing	-60	0	0	0	0	0
249-000-000-628.003 Dangerous Building Fees	3,510	1,690	2,500	1,500	2,500	2,500
249-000-000-664.000 Interest	3,224	7,640	3,000	4,000	4,000	4,000
249-000-000-687.676 Refunds & Rebates-W/Comp	0	0	0	0	0	8,460
249-000-000-687.677 Refunds & Rebates-Healthcar	0	0	0	0	0	18,938
249-000-000-688.000 Miscellaneous	4,330	505	0	3,500	0	0
249-000-000-688.002 Building Board Appeal Fees	10	10	0	0	0	0
	460,251	587,923	415,500	599,000	476,500	503,898

City of Jackson
Fiscal Year 2020/21 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		88,836
015	Chief Building Inspector	1		99,251
306	Property Code Technician	1		51,403
		3	1	279,990
Add:	Retiree Health Insurance Stipend			8,350
	Rehabilitation Coordinator from Fund #251 (25%)			18,172
	Grant Coordinator from Fund # 251 (10%)			8,884
	Financial Analyst from Fund # 251 (5%)			3,037
Less:	Property Code Technician to Hsg. Code Fund # 251 (35%)			(17,991)
	Property Code Technician to AHB (30%)			(15,421)
	Activity Total			285,021

Building Department - Inspection
Activity Personnel Chart



City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 249 Building Department Fund
Dept 371 Inspection

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
249-371-000-702.000 Termination Pay	0	0	0	0	0	0
249-371-000-703.000 Salaries and Wages	220,292	226,760	230,119	245,000	244,521	244,521
249-371-000-707.000 Wages-Temporary	42,656	46,214	40,500	40,000	40,500	40,500
249-371-000-708.000 Unemployment	22	25	18	60	19	19
249-371-000-709.000 Employers FICA	18,948	19,784	20,849	21,000	21,945	21,945
249-371-000-715.000 Pension-General	18,702	18,797	24,760	25,000	29,334	29,334
249-371-000-716.000 Pension - MERS DC	2,729	2,797	3,596	3,000	3,303	3,303
249-371-000-716.001 Retirement-Contractual	0	0	0	250	545	545
249-371-000-718.000 Health Insurance	55,170	49,120	57,706	42,000	47,430	47,430
249-371-000-723.000 Health - MERS HSA	2,524	2,394	2,313	2,500	2,406	2,406
249-371-000-724.000 Workers Compensation	1,628	784	802	1,000	802	802
249-371-000-725.000 Other Fringe Benefits	4,089	2,478	4,232	1,600	4,217	4,217
	366,760	369,153	384,895	381,410	395,022	395,022
Material and Supplies:						
249-371-000-752.000 Office Supplies	5,763	5,492	10,710	11,000	10,000	10,000
249-371-000-759.000 Gasoline	1,470	1,467	1,800	1,500	2,160	2,160
249-371-000-768.000 Photocopying	435	108	250	25,000	250	250
249-371-000-791.000 Publications	135	0	600	600	700	700
	7,803	7,067	13,360	38,100	13,110	13,110
Contractual and Other:						
249-371-000-723.001 Health Insurance - Retirees	18,642	10,010	11,054	12,000	11,833	11,833
249-371-000-818.000 Contractual Services	4,096	4,548	5,000	3,000	5,000	5,000
249-371-000-853.000 Telephone	5,661	5,306	5,100	4,500	5,400	5,400
249-371-000-908.002 Residency Allowance	1,800	1,800	1,800	1,800	1,080	1,080
249-371-000-910.000 Education & Training	4,697	2,091	3,315	3,315	4,375	4,375
249-371-000-913.000 Travel	5,047	3,555	10,980	6,500	9,860	9,860
249-371-000-915.000 Memberships & Dues	410	1,925	985	1,500	1,435	1,435
249-371-000-931.002 Office Equipment Maintenance	413	647	750	1,400	900	900
249-371-000-932.000 Vehicle Maintenance	1,067	1,389	1,670	1,000	1,995	1,995
249-371-000-933.000 Software Maintenance	3,891	3,963	8,400	8,400	8,700	8,700
249-371-000-935.000 Insurance	0	1,783	2,000	1,926	2,100	2,100
249-371-000-943.000 Equipment Rental - MP	10,111	0	0	0	0	0
249-371-000-962.000 Uncollectible Accounts	2,669	2,357	5,000	5,000	5,000	5,000
249-371-000-963.000 Miscellaneous	1,813	2,099	1,500	1,500	1,500	1,500
249-371-000-995.251 Contrib. to Hsng Code Enf Fc	0	0	116,000	209,700	212,300	212,300
	60,317	41,473	173,554	261,541	271,478	271,478
Capital Outlay:						
249-371-000-980.001 Office Equipment	621	4,285	0	0	0	0
249-371-000-981.000 Vehicles	2,075	4,498	4,620	4,600	14,580	14,580
	2,696	8,783	4,620	4,600	14,580	14,580
Building Inspection	437,576	426,476	576,429	685,651	694,190	694,190

(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 2020/21 Adopted Budget Analysis of Changes in Fund Balance

Fund 251 Housing Code Enforcement Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	1,046,565	1,184,988	1,193,500	1,141,700	1,284,800	1,337,349
Expenditures	1,014,635	1,181,857	1,195,237	1,187,365	1,284,753	1,284,753
Excess of Revenues Over (Under) Expenditures	31,930	3,131	(1,737)	(45,665)	47	52,596
Fund Balance - Beginning of Year	10,623	42,553	45,684	45,684	19	19
Fund Balance - End of Year	42,553	45,684	43,947	19	66	52,615

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 251 Housing Code Enforcement Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
251-000-000-607.001 N.O.O.R.P. Fees	87,950	117,700	100,000	42,000	100,000	100,000
251-000-000-607.002 Foreclosure Reg. Fees	49,088	55,625	50,000	25,000	40,000	40,000
251-000-000-627.002 Property Monitoring Fees	105,217	153,033	100,000	130,000	130,000	130,000
251-000-000-628.001 CE - Housing	674,323	757,260	735,000	660,000	700,000	700,000
251-000-000-628.002 CE - Blight	54,715	24,440	35,000	20,000	35,000	35,000
251-000-000-664.000 Interest	15,456	8,025	7,500	5,000	7,500	7,500
251-000-000-683.002 Property Cleanups	-360	0	0	0	0	0
249-000-000-687.676 Refunds & Rebates-W/Comp	0	0	0	0	0	12,330
249-000-000-687.677 Refunds & Rebates-Healthcar	0	0	0	0	0	40,219
251-000-000-688.000 Miscellaneous	60,176	68,905	50,000	50,000	60,000	60,000
251-000-000-699.249 Contribution-Bldg Insp Fd	0	0	116,000	209,700	212,300	212,300
	1,046,565	1,184,988	1,193,500	1,141,700	1,284,800	1,337,349

City of Jackson
Fiscal Year 2020/21 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	5		291,164
008	Code Enforcement Officer II	1		59,657
013	Director Housing Code Enforcement			
306	Property Registration Assistant	3		111,900
PT	Part-time staff		1	13,800
		9	1	476,521
Add:	Property Code Technician from Fund # 249 - 35%			17,991
	Grant Coordinator from CDBG - 35%			31,093
	Financial Analyst from CDBG - 25%			15,184
	Rehabilitation Coordinator from CDBG - 5%			3,634
	Director of NEO from Planning 101-701 - 15%			19,172
Less:	Part-time staff to AHB (50%)			-6,900
	Code Enforcement Officer I to AHB			-18,155
				538,540

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 251 Housing Code Enforcement Fund
Dept 371 Inspection

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
251-371-000-702.000 Termination Pay	0	3,551	0	462	0	0
251-371-000-703.000 Salaries and Wages	457,834	509,366	518,576	515,000	531,640	531,640
251-371-000-707.000 Wages-Temporary	32,324	162	6,000	7,500	6,900	6,900
251-371-000-708.000 Unemployment	77	56	50	90	63	63
251-371-000-709.000 Employers FICA	34,281	35,721	40,256	40,000	41,389	41,389
251-371-000-713.000 Overtime	142	0	0	0	0	0
251-371-000-715.000 Pension-General	25,689	28,388	42,308	42,000	48,277	48,277
251-371-000-716.000 Pension-MERS DC	8,132	9,234	10,796	9,500	12,092	12,092
251-371-000-716.001 Retirement-Contractual	5,146	7,422	6,154	11,000	5,632	5,632
251-371-000-718.000 Health Insurance	100,925	105,625	99,206	95,500	117,665	117,665
251-371-000-723.000 Health - MERS HSA	12,552	13,494	13,783	14,500	15,266	15,266
251-371-000-724.000 Workers Compensation	2,255	1,147	1,172	1,250	1,205	1,205
251-371-000-725.000 Other Fringe Benefits	5,186	5,015	12,951	5,000	12,329	12,329
	684,543	719,181	751,252	741,802	792,458	792,458
Material and Supplies:						
251-371-000-752.000 Office Supplies	11,879	14,872	19,130	30,000	20,000	20,000
251-371-000-759.000 Gasoline	5,235	5,338	5,240	4,520	4,900	4,900
251-371-000-768.000 Photocopying	435	108	500	100	500	500
251-371-000-791.000 Publications	125	0	150	500	800	800
	17,674	20,318	25,020	35,120	26,200	26,200
Contractual and Other:						
251-371-000-818.000 Contractual Services	11,368	18,264	77,000	20,000	63,500	63,500
251-371-000-818.288 Contractual Serv.-Relocation	0	0	0	2,500	2,500	2,500
251-371-000-818.641 Property Cleanups/Boardups	2,740	5,281	5,000	14,000	10,000	10,000
251-371-000-853.000 Telephone	9,662	10,788	9,900	9,250	9,120	9,120
251-371-000-900.000 Printing & Publishing	1,062	13,037	15,400	11,000	16,100	16,100
251-371-000-908.002 Residency Allowance	3,600	5,400	5,400	3,600	7,920	7,920
251-371-000-910.000 Education & Training	4,431	2,225	15,115	4,465	6,127	6,127
251-371-000-913.000 Travel	5,156	1,995	9,500	5,000	3,940	3,940
251-371-000-915.000 Memberships & Dues	1,050	2,435	2,935	2,935	3,010	3,010
251-371-000-931.002 Office Equipment Maintenance	540	831	500	1,200	600	600
251-371-000-932.000 Vehicle Maintenance	3,285	5,718	1,600	11,000	3,500	3,500
251-371-000-933.000 Software Maintenance	1,430	1,468	2,250	3,000	2,250	2,250
251-371-000-935.000 Insurance	0	5,350	5,565	4,493	4,808	4,808
251-371-000-943.000 Equipment Rental - MP	8,869	0	0	0	0	0
251-371-000-962.000 Uncollectible Accounts	247,606	329,334	250,000	300,000	300,000	300,000
251-371-000-963.000 Miscellaneous	4,826	4,710	5,000	4,000	4,100	4,100
	305,625	406,836	405,165	396,443	437,475	437,475
Capital Outlay:						
251-371-000-980.001 Office Equipment	2,643	23,313	0	0	0	0
251-371-000-981.000 Vehicles	4,150	12,209	13,800	14,000	28,620	28,620
	6,793	35,522	13,800	14,000	28,620	28,620
Housing Code Enforcement	1,014,635	1,181,857	1,195,237	1,187,365	1,284,753	1,284,753

(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 2020/21 Adopted Budget Analysis of Changes in Fund Balance

Fund 252 Building Demolitions Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	535,137	1,035,753	301,000	28,000	1,000	1,000
Expenditures	414,830	705,855	310,505	628,295	61,750	61,750
Excess of Revenues Over (Under) Expenditures	120,307	329,898	(9,505)	(600,295)	(60,750)	(60,750)
Fund Balance - Beginning of Year	211,197	331,504	661,402	661,402	61,107	61,107
Fund Balance - End of Year	331,504	661,402	651,897	61,107	357	357

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 252 Building Demolitions Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
252-000-000-608.000 CE - Housing	0	0	0	0	0	0
252-000-000-608.002 Dangerous Building Fees	0	0	0	0	0	0
252-000-000-664.000 Interest	12,912	1,881	1,000	1,000	1,000	1,000
252-000-000-673.001 Sale of Fixed Assets-Land	500	0	0	0	0	0
252-000-000-683.000 Building Demolitions	169,425	158,757	0	27,000	0	0
252-000-000-683.001 Property Boardups	0	115	0	0	0	0
252-000-000-698.000 Miscellaneous	0	0	0	0	0	0
252-000-000-699.101 Contribution-General Fund	352,300	875,000	300,000	0	0	0
	535,137	1,035,753	301,000	28,000	1,000	1,000

Expenditure Detail

Fund 252 Building Demolitions Fund
Dept 371 Inspection

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Contractual and Other:						
252-371-000-818.000 Contractual Services	29,845	21,262	24,755	24,755	1,000	1,000
252-371-000-818.004 Building Demolitions	158,918	249,361	200,000	575,790	60,000	60,000
252-371-000-900.000 Printing & Publishing	0	185	250	250	250	250
252-371-000-962.000 Uncollectible Accounts	105,831	171,517	0	27,000	0	0
252-371-000-963.000 Miscellaneous	785	0	500	500	500	500
252-371-000-995.254 Cont.-2014 Blight Elim Grt.	69,496	53,420	85,000	0	0	0
252-371-000-995.257 Cont.-2017 Blight Elim Grt.	0	210,110	0	0	0	0
	364,875	705,855	310,505	628,295	61,750	61,750
Capital Outlay:						
252-371-000-971.000 Land Acquisition	49,955	0	0	0	0	0
	49,955	0	0	0	0	0
Total Expenditures	414,830	705,855	310,505	628,295	61,750	61,750

(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 2020/21 Adopted Budget Analysis of Changes in Fund Balance

Fund 254 2014 Blight Elimination Grant Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	79,997	53,422	85,000	0	0	0
Expenditures	79,997	53,422	85,000	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 254 2014 Blight Elimination Grant Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
254-000-000-501.254 Fed. Grant-Blight Elim.	1	0	0	0	0	0
254-000-000-688.000 Miscellaneous	10,500	2	0	0	0	0
254-000-000-699.252 Contrib.-Bldg. Demo.Fd	69,496	53,420	85,000	0	0	0
Total Revenues	79,997	53,422	85,000	0	0	0

Expenditure Detail

Fund 254 2014 Blight Elimination Grant Fund

Dept 371 Inspection

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
254-371-000-703.000 Salaries & Wages	2,335	0	0	0	0	0
254-371-000-708.000 Unemployment	0	0	0	0	0	0
254-371-000-709.000 Employers FICA	169	0	0	0	0	0
254-371-000-715.000 Pension-General	235	0	0	0	0	0
254-371-000-716.000 Pension-MERS DC	0	0	0	0	0	0
254-371-000-718.000 Health Insurance	607	0	0	0	0	0
254-371-000-723.000 Health Ins.-MERS HSA	0	0	0	0	0	0
254-371-000-724.000 Workers Compensation	3	0	0	0	0	0
254-371-000-725.000 Other Fringe Benefits	12	0	0	0	0	0
	3,361	0	0	0	0	0
Material and Supplies:						
254-371-000-752.000 Office Supplies	30	32	0	0	0	0
	30	32	0	0	0	0
Contractual And Other:						
254-371-000-818.000 Contractual Services	74,760	53,390	85,000	0	0	0
254-371-000-818.004 Building Demolitions	0	0	0	0	0	0
254-371-000-822.001 John George Home	1,500	0	0	0	0	0
254-371-000-900.000 Printing & Publishing	0	0	0	0	0	0
254-371-000-959.000 Property Taxes	346	0	0	0	0	0
254-371-000-963.000 Miscellaneous	0	0	0	0	0	0
	76,606	53,390	85,000	0	0	0
Capital Outlay:						
254-371-000-971.000 Land Acquisition	0	0	0	0	0	0
	0	0	0	0	0	0
Total Expenditures	79,997	53,422	85,000	0	0	0

(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 2020/21 Adopted Budget Analysis of Changes in Fund Balance

Fund 257 2017 Blight Elimination Grant Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	73,370	386,740	0	0	0	0
Expenditures	73,370	386,740	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 257 2017 Blight Elimination Grant Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
257-000-000-501.257 Fed. Grant-Blight Elim.	73,370	176,630	0	0	0	0
257-000-000-688.000 Miscellaneous	0	0	0	0	0	0
257-000-000-699.252 Contrib.-Bldg. Demo.Fd	0	210,110	0	0	0	0
Total Revenues	73,370	386,740	0	0	0	0

Expenditure Detail

Fund 257 2017 Blight Elimination Grant Fund

Dept 371 Inspection

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
257-371-000-703.000 Salaries & Wages	9,530	5,686	0	0	0	0
257-371-000-708.000 Unemployment	0	1	0	0	0	0
257-371-000-709.000 Employers FICA	230	436	0	0	0	0
257-371-000-715.000 Pension-General	320	581	0	0	0	0
257-371-000-718.000 Health Insurance	839	1,307	0	0	0	0
257-371-000-724.000 Workers Compensation	1	3	0	0	0	0
257-371-000-725.000 Other Fringe Benefits	17	28	0	0	0	0
	10,937	8,042	0	0	0	0
Material And Supplies:						
257-371-000-752.000 Office Supplies	33	62	0	0	0	0
	33	62	0	0	0	0
Contractual And Other:						
257-371-000-818.000 Contractual Services	13,964	124,269	0	0	0	0
257-371-000-818.004 Building Demolitions	0	254,367	0	0	0	0
257-371-000-963.000 Miscellaneous	54	0	0	0	0	0
	14,018	378,636	0	0	0	0
Capital Outlay:						
257-371-000-971.000 Land Acquisition	48,382	0	0	0	0	0
	48,382	0	0	0	0	0
Total Expenditures	73,370	386,740	0	0	0	0

(265) Drug Law Enforcement Fund

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

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

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

City of Jackson Fiscal Year 2020/21 Adopted Budget Analysis of Changes in Fund Balance

Fund 265 Drug Law Enforcement Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	17,510	30,794	15,700	22,927	17,877	18,687
Expenditures	14,357	17,945	22,934	22,927	17,697	17,697
Excess of Revenues Over (Under) Expenditures	3,153	12,849	(7,234)	0	180	990
Fund Balance - Beginning of Year	12,974	16,127	28,976	28,976	28,976	28,976
Fund Balance - End of Year	16,127	28,976	21,742	28,976	29,156	29,966

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 265 Drug Law Enforcement Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
265-000-000-642.265 Sale Of Property	3,111	1,882	500	1,000	500	500
265-000-000-664.000 Interest	68	426	200	477	350	350
265-000-000-688.000 Miscellaneous	14,331	28,486	15,000	21,450	17,027	17,027
265-000-000-687.676 Refunds & Rebates-W/Comp	0	0	0	0	0	810
265-000-000-699.277 Contrib.-LAWNET Grant Fd.	0	0	0	0	0	0
Total Revenues	17,510	30,794	15,700	22,927	17,877	18,687

Expenditure Detail

Fund 265 Drug Law Enforcement Fund
Dept 333 Drug Enforcement

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
265-333-000-709.000 Employers FICA	106	109	120	116	116	116
265-333-000-713.000 Overtime	7,327	7,546	8,027	8,035	8,035	8,035
265-333-000-715.734 Pension - Police/Fire 345	6,096	6,279	8,615	8,615	8,435	8,435
265-333-000-724.000 Workers Compensation	73	76	122	81	81	81
	13,602	14,010	16,884	16,847	16,667	16,667
Material And Supplies:						
265-333-000-770.000 Miscellaneous Supplies	0	225	200	100	100	100
265-333-000-777.000 Narcotic Tracking Dog	703	790	750	700	750	750
	703	1,015	950	800	850	850
Contractual And Other:						
265-333-000-812.000 Special Investigations	7	0	0	0	0	0
265-333-000-830.000 Medical Services	0	0	0	50	50	50
265-333-000-955.000 Forfeiture Sale Expense	45	0	100	30	30	30
	52	0	100	80	80	80
Capital Outlay:						
265-333-000-985.000 Machinery & Equipment	0	2,920	5,000	5,200	100	100
	0	2,920	5,000	5,200	100	100
Total Expenditures	14,357	17,945	22,934	22,927	17,697	17,697

(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 2020/21 Adopted Budget Analysis of Changes in Fund Balance

Fund 272 SAFER Grant Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	650,675	593,757	214,853	162,633	0	0
Expenditures	650,675	593,757	214,853	162,633	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 2020/21 Adopted Budget
Revenue Detail

Fund 272 SAFER Grant Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
272-000-000-501.004 Federal Grant - FEMA	650,675	593,757	214,853	162,633	0	0
Total Revenues	650,675	593,757	214,853	162,633	0	0

Expenditure Detail

Fund 272 SAFER Grant Fund
Dept 340 Fire Suppression

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
272-340-000-703.000 Salaries and Wages	341,686	322,404	117,853	91,754	0	0
272-340-000-708.000 Unemployment	67	49	54	2	0	0
272-340-000-709.000 Employers FICA	4,466	4,323	1,866	1,213	0	0
272-340-000-715.734 Pension-Police/Fire 345	146,926	138,633	55,243	39,451	0	0
272-340-000-716.000 Pension-MERS DC	9,239	8,946	3,856	2,610	0	0
272-340-000-718.000 Health Insurance	108,771	85,559	23,879	17,789	0	0
272-340-000-723.000 Health Ins.-MERS HSA	24,690	22,383	8,307	6,634	0	0
272-340-000-724.000 Workers Compensation	5,649	4,245	1,671	1,346	0	0
272-340-000-725.000 Other Fringe Benefits	9,181	7,215	2,124	1,834	0	0
	650,675	593,757	214,853	162,633	0	0
Total Expenditures	650,675	593,757	214,853	162,633	0	0

(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 2020/21 Adopted Budget Analysis of Changes in Fund Balance

Fund 275 Byrne JAG Grant Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues:						
2017/18 Byrne JAG Grant	0	27,132	0	13,935	0	0
2018/19 Byrne JAG Grant	0	8,857	30,070	36,047	0	0
2019/20 Byrne JAG Grant	0	0	0	46,499	0	0
	<u>0</u>	<u>35,989</u>	<u>30,070</u>	<u>96,481</u>	<u>0</u>	<u>0</u>
Expenditures:						
2017/18 Byrne JAG Grant	0	27,132	0	13,935	0	0
2018/19 Byrne JAG Grant	0	8,857	30,070	36,047	0	0
2019/20 Byrne JAG Grant	0	0	0	46,499	0	0
	<u>0</u>	<u>35,989</u>	<u>30,070</u>	<u>96,481</u>	<u>0</u>	<u>0</u>
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	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 275 Byrne JAG Grant Fund
Dept 329 Byrne Grants
Sub. Act. 218 2017/18 Byrne Grants

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
275-329-218-501.000 Federal Grant	0	27,132	0	13,935	0	0
Total Revenues	0	27,132	0	13,935	0	0

Expenditure Detail

Fund 275 Byrne JAG Grant Fund
Dept 329 Byrne Grants
Sub. Act. 218 2017/18 Byrne Grants

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Capital Outlay:						
275-329-218-977.001 Equipment-County	0	12,352	0	0	0	0
275-329-218-985.000 Machinery & Equipment	0	14,780	0	13,935	0	0
	0	27,132	0	13,935	0	0
Total Expenditures	0	27,132	0	13,935	0	0

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 275 Byrne JAG Grant Fund
Dept 329 Byrne Grants
Sub. Act. 219 2018/19 Byrne Grants

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
275-329-219-501.000 Federal Grant	0	8,857	30,070	36,047	0	0
Total Revenues	0	8,857	30,070	36,047	0	0

Expenditure Detail

Fund 275 Byrne JAG Grant Fund
Dept 329 Byrne Grants
Sub. Act. 219 2018/19 Byrne Grants

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Capital Outlay:						
275-329-219-977.001 Equipment-County	0	8,857	0	5,977	0	0
275-329-219-985.000 Machinery & Equipment	0	0	30,070	30,070	0	0
	0	8,857	30,070	36,047	0	0
Total Expenditures	0	8,857	30,070	36,047	0	0

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 275 Byrne JAG Grant Fund
Dept 329 Byrne Grants
Sub. Act. 220 2019/20 Byrne Grants

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
275-329-220-501.000 Federal Grant	0	0	0	46,499	0	0
Total Revenues	0	0	0	46,499	0	0

Expenditure Detail

Fund 275 Byrne JAG Grant Fund
Dept 329 Byrne Grants
Sub. Act. 220 2019/20 Byrne Grants

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Capital Outlay:						
275-329-220-977.001 Equipment-County	0	0	0	15,334	0	0
275-329-220-985.000 Machinery & Equipment	0	0	0	31,165	0	0
	0	0	0	46,499	0	0
Total Expenditures	0	0	0	46,499	0	0

(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 2020/21 Adopted Budget Analysis of Changes in Fund Balance

Fund 282 Lead Hazard Control Grant Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	62,948	100,819	2,548,097	150,705	0	0
Expenditures	62,948	100,819	2,548,097	150,705	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 2020/21 Adopted Budget
Revenue Detail

Fund 282 Lead Hazard Control Grant Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
282-000-000-502.282 Fed Grant-Healthy Homes	0	0	385,000	0	0	0
282-000-000-502.287 Fed Grant-HUD-LBPHC	62,948	100,819	2,163,097	110,000	0	0
282-000-000-699.101 Contribution-General Fund	0	0	0	40,705	0	0
Total Revenues	62,948	100,819	2,548,097	150,705	0	0

Expenditure Detail

Fund 282 Lead Hazard Control Grant Fund

Dept 282 Lead Hazard Grant

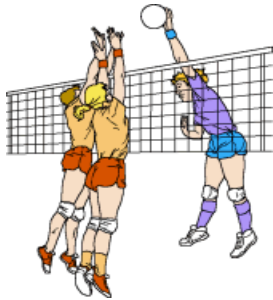
Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
282-258-000-703.000 Salaries and Wages	27,293	49,811	272,325	35,000	0	0
282-258-000-708.000 Unemployment	6	5	10	5	0	0
282-258-000-709.000 Employers FICA	3,288	6,092	10,000	4,500	0	0
282-258-000-715.000 Pension-General	2,547	5,319	10,000	4,500	0	0
282-258-000-716.000 Pension-MERS DC	749	1,156	3,000	1,000	0	0
282-258-000-718.000 Health Insurance	7,559	16,696	25,000	10,000	0	0
282-258-000-723.000 Health Ins.-MERS HSA	768	1,128	2,000	1,000	0	0
282-258-000-724.000 Workers Compensation	77	111	500	100	0	0
282-258-000-725.000 Other Fringe Benefits	240	481	46,098	500	0	0
	42,527	80,799	368,933	56,605	0	0
Material And Supplies:						
282-258-000-752.000 Office Supplies	611	1,130	5,217	2,000	0	0
282-258-000-761.000 Program Supplies	0	552	22,697	1,000	0	0
	611	1,682	27,914	3,000	0	0
Contractual And Other:						
282-258-000-818.000 Contractual Services	91	388	52,759	0	0	0
282-258-000-818.283 Cont. Serv.-HH Assess	0	0	31,500	0	0	0
282-258-000-818.284 Cont. Serv.-HHI Remediator	0	0	353,500	0	0	0
282-258-000-818.288 Cont. Serv.-Relocation	0	0	199,000	2,000	0	0
282-258-000-818.292 Cont. Serv.-Rental Rehab	0	253	1,250,000	20,000	0	0
282-258-000-818.293 Cont. Serv.-Homeowner	0	130	140,000	60,000	0	0
282-258-000-818.294 Cont. Serv.-Risk Assess.	0	2,595	80,000	2,500	0	0
282-258-000-853.000 Telephone	55	144	5,029	500	0	0
282-258-000-900.000 Printing & Publishing	1,303	4,481	0	4,000	0	0
282-258-000-910.000 Education & Training	5,075	4,880	17,425	2,000	0	0
282-258-000-913.000 Travel	13,286	5,467	12,037	100	0	0
	19,810	18,338	2,141,250	91,100	0	0
Contractual and Other:						
282-258-000-985.000 Machinery & Equipment	0	0	10,000	0	0	0
	0	0	10,000	0	0	0
Total Expenditures	62,948	100,819	2,548,097	150,705	0	0

(296) Recreation Activity Fund

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

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

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



City of Jackson Fiscal Year 2020/21 Adopted Budget Analysis of Changes in Fund Balance

Fund 296 Recreation Activity Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	256,195	263,375	245,833	242,315	242,300	247,070
Expenditures	240,453	250,552	243,867	244,367	243,867	243,867
Excess of Revenues Over (Under) Expenditures	15,742	12,823	1,966	(2,052)	(1,567)	3,203
Fund Balance - Beginning of Year	235,569	251,311	264,134	264,134	262,082	262,082
Fund Balance - End of Year	251,311	264,134	266,100	262,082	260,515	265,285

City of Jackson
Fiscal Year 2020/21 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 2020/21 Adopted Budget
Revenue Detail

Fund 296 Recreation Activity Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
296-000-000-645.002 Charg/Serv.-Softball	42,037	37,313	42,037	37,000	37,000	37,000
296-000-000-645.003 Charg/Serv.-Volleyball	0	200	0	515	500	500
296-000-000-645.004 Charg/Serv.-Basketball	1,343	0	1,343	800	800	800
296-000-000-645.005 Charg/Serv.-Other	120,971	141,567	110,000	120,000	120,000	120,000
296-000-000-645.006 Charg/Serv.-Sr.Cit.Travel	90,391	80,193	91,000	80,000	80,000	80,000
296-000-000-687.676 Refunds & Rebates-W/Comp	0	0	0	0	0	4,770
296-000-000-664.000 Interest	1,453	4,102	1,453	4,000	4,000	4,000
Total Revenues	256,195	263,375	245,833	242,315	242,300	247,070

Fund 296 Recreation Activity Fund
Dept 756 Fee Programs

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
296-756-000-703.000 Salaries & Wages	0	0	0	0	0	0
296-756-000-707.000 Wages-Temporary	64,899	86,467	78,397	78,397	78,397	78,397
296-756-000-708.000 Unemployment Comp.	31	25	50	50	50	50
296-756-000-709.000 Employers FICA	4,946	4,359	6,120	6,120	6,120	6,120
296-756-000-724.000 Workers Compensation	1,101	500	2,000	1,000	1,000	1,000
	70,977	91,351	86,567	85,567	85,567	85,567
Material And Supplies:						
296-756-000-761.000 Program Supplies	54,868	54,754	50,000	54,000	53,000	53,000
	54,868	54,754	50,000	54,000	53,000	53,000
Contractual And Other:						
296-756-000-818.000 Contractual Services	0	0	0	500	0	0
296-756-000-861.000 Auto Allowance	1,445	1,394	1,500	1,500	1,500	1,500
296-756-000-900.000 Printing & Publishing	0	9,400	10,000	8,000	9,000	9,000
296-756-000-913.000 Travel	0	36	0	0	0	0
296-756-000-913.001 Travel-Senior Citizens	105,085	84,546	86,000	85,000	85,000	85,000
296-756-000-915.000 Memberships And Dues	0	0	800	800	800	800
296-756-000-961.101 Admin.-General Fund	8,078	9,071	9,000	9,000	9,000	9,000
	114,608	104,447	107,300	104,800	105,300	105,300
Total Expenditures	240,453	250,552	243,867	244,367	243,867	243,867

(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 2020/21 Adopted Budget Analysis of Changes in Fund Balance

Fund 297 JPS Recreation Millage Program Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	575,012	588,713	570,200	571,000	571,000	612,374
Expenditures	547,813	558,515	569,014	589,275	566,247	566,247
Excess of Revenues Over (Under) Expenditures	27,199	30,198	1,186	(18,275)	4,753	46,127
Fund Balance - Beginning of Year	59,594	86,793	116,991	116,991	98,716	98,716
Fund Balance - End of Year	86,793	116,991	118,177	98,716	103,469	144,843

City of Jackson
Fiscal Year 2020/21 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	236,770
			150	
Add:	Assistant Director 50% from # 101-752			45,709
	Director of Parks, Recreation & Grounds 20% from # 101-752			25,020
Activity Total				307,499

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 297 JPS Recreation Millage Program Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
297-000-000-587.000 Cont.- JPS Recreation	574,750	587,448	570,000	570,000	570,000	570,000
297-000-000-664.000 Interest	262	1,265	200	1,000	1,000	1,000
297-000-000-687.676 Refunds & Rebates-W/Comp	0	0	0	0	0	33,030
297-000-000-687.677 Refunds & Rebates-Healthcar	0	0	0	0	0	8,344
Total Revenues	575,012	588,713	570,200	571,000	571,000	612,374

Expenditure Detail

Fund 297 JPS Recreation Millage Program Fund

Dept 757 JPS Recreation Millage Programs

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
297-757-000-702.000 Termination Pay	0	0	0	19,422	0	0
297-757-000-703.000 Salaries & Wages	92,962	93,488	96,522	93,488	88,330	70,729
297-757-000-707.000 Wages-Temporary	238,292	240,045	219,199	230,000	219,199	236,770
297-757-000-708.000 Unemployment	90	97	100	100	100	130
297-757-000-709.000 Employers FICA	24,622	23,984	24,154	24,154	25,975	25,975
297-757-000-715.000 Pension-General	9,502	9,114	12,061	12,061	11,373	11,373
297-757-000-716.000 Pension-MERS DC	94	0	0	0	1,388	1,388
297-757-000-718.000 Health Insurance	26,229	23,826	22,835	20,500	13,485	13,485
297-757-000-723.000 Health Ins.-MERS HSA	93	0	0	0	2,323	2,323
297-757-000-724.000 Workers Compensation	5,865	2,817	9,977	9,000	9,000	9,000
297-757-000-725.000 Other Fringe Benefits	2,085	1,616	1,816	2,800	1,324	1,324
	399,834	394,987	386,664	411,525	372,497	372,497
Material and Supplies:						
297-757-000-752.000 Office Supplies	3,077	895	200	50	50	50
297-757-000-761.000 Program Supplies	493	780	450	1,000	2,000	2,000
297-757-000-761.018 Prog. Supplies-Enrichment	47,225	41,655	55,000	55,000	65,000	65,000
297-757-000-761.019 Prog. Supplies-Athletic Prog.	48,362	77,199	64,000	64,000	64,000	64,000
297-757-000-761.020 Prog. Supplies-Spec. Events	28,622	34,433	27,000	27,000	30,000	30,000
	127,779	154,962	146,650	147,050	161,050	161,050
Contractual and Other:						
297-757-000-818.000 Contractual Services	994	0	2,000	2,000	2,000	2,000
297-757-000-861.000 Auto Allow.(Staff Mileage)	1,525	959	1,700	1,700	1,700	1,700
297-757-000-900.000 Printing & Publishing	17,364	6,772	15,000	10,000	10,000	10,000
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	317	835	2,000	2,000	4,000	4,000
	20,200	8,566	35,700	30,700	32,700	32,700
JPS Recreation Millage Programs	547,813	558,515	569,014	589,275	566,247	566,247

(298) 2008 Brownfield Revolving Loan Fund

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

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

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

City of Jackson Fiscal Year 2020/21 Adopted Budget Analysis of Changes in Fund Balance

Fund 298 2008 Brownfield Revolving Loan Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	3,145	0	0	0	0	0
Expenditures	3,145	0	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 298 2008 Brownfield Revolving Loan Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
298-000-000-501.435 Fed. Grant-EPA Haz. Substan	1,573	0	0			
298-000-000-501.436 Fed. Grant-EPA Petroleum	1,572	0	0			
Total Revenues	3,145	0	0	0	0	0

Expenditure Detail

Fund 298 2008 Brownfield Revolving Loan Fund

Dept 335 Hazardous Substances Grant

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Contractual And Other:						
298-435-000-820.000 Consultant Services	2,201	0	0			
	2,201	0	0	0	0	0
Total Hazardous Substances Grant	2,201	0	0	0	0	0

Fund 298 2008 Brownfield Revolving Loan Fund

Dept 336 Petroleum Grant

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Contractual And Other:						
298-336-000-817.000 Consultant Services	944	0	0			
	944	0	0	0	0	0
Total Petroleum Grant	944	0	0	0	0	0
Total Expenditures	3,145	0	0	0	0	0

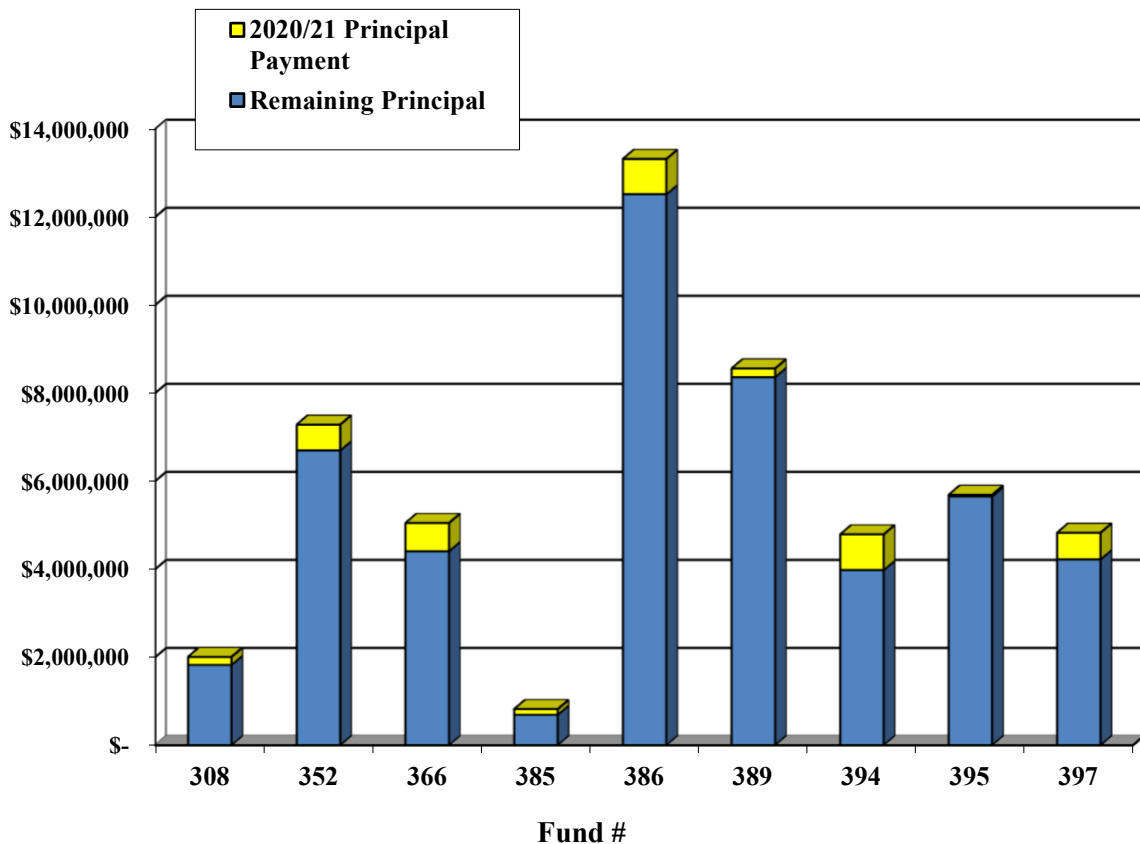
Debt Service Funds

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

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Debt Service Funds
Debt Summary

Fund Debt Service Fund Name	Date Issued	Final Maturity	Issue Amount	Principal Outstanding 6/30/2020	FY 2020/21		
					Principal	Interest	
308 2020 Capital Improvement (1)	5/28/2020	6/1/2030	\$ 2,004,000	\$ 2,004,000	\$ 182,000	\$ 41,626	
352 2017 Michigan Trans. Fund	6/27/2017	6/1/2031	8,970,000	7,280,000	585,000	175,448	
366 2013 City Hall Refunding	2/5/2013	5/1/2027	8,275,000	5,045,000	640,000	157,750	
385 2016 Capital Improvement	4/20/2016	10/1/2025	1,300,000	817,000	128,000	14,186	
386 2018 Capital Improvement	6/28/2018	6/1/2033	14,890,000	13,315,000	800,000	637,500	
394 2001 DDA TIF	3/27/2001	6/1/2026	17,998,578	4,786,859	810,299	1,649,701	
395 2019 DDA TIF Refunding	12/19/2019	6/1/2030	5,715,000	5,685,000	35,000	171,687	
389 2017 BRA TIF Refunding	4/26/2017	6/1/2030	9,080,000	8,555,000	195,000	225,852	
397 2012 BRA TIF Refunding	3/14/2012	6/1/2031	7,630,000	4,825,000	605,000	181,569	
Debt Service Fund Totals				\$ 73,858,578	\$ 50,308,859	\$ 3,798,299	\$ 3,213,693

(1) Principal and interest above is actual; amount shown in the adopted budget was estimated prior to the bond closing.



(308) 2020 Capital Improvement Bonds Debt Service Fund

PURPOSE - This Fund is used to account for the payment of interest and principal on the \$ 2.004 million City of Jackson 2020 Capital Improvement Bonds, which are dated May 28, 2020. These Bonds were issued to provide funds to pay the cost of renovations to the City Martin Luther King Center and related bond issuance costs.

CHARACTER - The Bonds are to be paid from the Public Improvement Fund. As additional security, the City had pledged its limited tax full faith and credit.

AUTHORITY - The 2020 Capital Improvement Bonds were issued under the provisions of Act 34.

City of Jackson Fiscal Year 2020/21 Adopted Budget Analysis of Changes in Fund Balance

Fund 308 2020 Capital Improvement Bond Debt Service Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	0	0	0	0	220,508	220,508
Expenditures	0	0	0	0	220,508	220,508
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 2020/21 Adopted Budget
Revenue Detail

Fund 308 2020 Capital Improvement Bonds Debt Service Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
308-000-000-699.245 Cont.-Public Imp. Fund	0	0	0	0	220,508	220,508
Total Revenues	0	0	0	0	220,508	220,508

Expenditure Detail

Fund 308 2020 Capital Improvement Bonds Debt Service Fund
Dept 906 Debt Service

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Debt Service :						
308-906-000-991.000 Principal	0	0	0	0	183,000	183,000
308-906-000-992.000 Interest	0	0	0	0	36,758	36,758
308-906-000-993.000 Paying Agent Fees	0	0	0	0	750	750
	0	0	0	0	220,508	220,508
Total Expenditures	0	0	0	0	220,508	220,508

(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 2020/21 Adopted Budget Analysis of Changes in Fund Balance

Fund 352 2017 Michigan Transportation Fund Bonds Debt Service Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	760,564	762,681	759,185	759,185	760,448	760,448
Expenditures	760,564	762,681	759,185	759,185	760,448	760,448
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 2020/21 Adopted Budget
Revenue Detail

Fund 352 2017 Michigan Transportation Fund Bonds Debt Service Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
352-000-000-699.202 Cont.-Major Street Fund	588,626	534,995	559,185	479,618	610,448	610,448
352-000-000-699.895 Cont.-Special Assmt. Fund	171,938	227,686	200,000	279,567	150,000	150,000
Total Revenues	760,564	762,681	759,185	759,185	760,448	760,448

Expenditure Detail

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

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Debt Service :						
352-906-000-991.000 Principal	560,000	560,000	570,000	570,000	585,000	585,000
352-906-000-992.000 Interest	200,564	202,681	189,185	189,185	175,448	175,448
352-906-000-993.000 Paying Agent Fees	0	0	0	0	0	0
	760,564	762,681	759,185	759,185	760,448	760,448
Total Expenditures	760,564	762,681	759,185	759,185	760,448	760,448

(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 2020/21 Adopted Budget Analysis of Changes in Fund Balance

Fund 366 2013 City Hall Refunding Debt Service Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	779,429	798,436	808,300	808,952	777,100	777,100
Expenditures	805,800	805,800	808,300	805,300	800,500	800,500
Excess of Revenues Over (Under) Expenses	(26,371)	(7,364)	0	3,652	(23,400)	(23,400)
Fund Balance - Beginning of Year	69,047	42,676	35,312	35,312	38,964	38,964
Fund Balance - End of Year	42,676	35,312	35,312	38,964	15,564	15,564

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 366 2013 City Hall Refunding Debt Service Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
366-000-000-402.000 Property Taxes	735,793	746,461	765,000	759,700	728,000	728,000
366-000-000-432.000 Payments in Lieu of Tax	3,648	3,332	3,600	3,600	3,600	3,600
366-000-000-441.000 Local Comm Stab Share Tax	38,644	45,941	38,700	43,052	43,000	43,000
366-000-000-664.000 Interest	1,344	2,702	1,000	2,600	2,500	2,500
Total Revenues	779,429	798,436	808,300	808,952	777,100	777,100

Expenditure Detail

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

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Contractual & Other:						
366-906-000-818.000 Contractual Service	1,000	-1,000	0	0	0	0
366-906-000-962.000 Uncollect. Accts-MTT Ref.	0	0	5,500	2,500	2,500	2,500
	1,000	-1,000	5,500	2,500	2,500	2,500
Debt Service :						
366-906-000-991.000 Principal	575,000	600,000	620,000	620,000	640,000	640,000
366-906-000-992.000 Interest	229,550	206,550	182,550	182,550	157,750	157,750
366-906-000-993.000 Paying Agent Fees	250	250	250	250	250	250
	804,800	806,800	802,800	802,800	798,000	798,000
Total Expenditures	805,800	805,800	808,300	805,300	800,500	800,500

(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 2020/21 Adopted Budget Analysis of Changes in Fund Balance

Fund 368 Building Authority Debt Service Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	54,688	48,366	0	0	0	0
Expenditures	55,063	51,312	0	0	0	0
Excess of Revenues Over (Under) Expenses	(375)	(2,946)	0	0	0	0
Fund Balance - Beginning of Year	3,321	2,946	0	0	0	0
Fund Balance - End of Year	2,946	0	0	0	0	0

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 368 Building Authority Debt Service Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
368-000-000-667.000 Rents & Royalties	54,688	48,366	0	0	0	0
Total Revenues	54,688	48,366	0	0	0	0

Expenditure Detail

Fund 368 Building Authority Debt Service Fund
Dept 906 Debt Service

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Debt Service :						
368-906-000-991.000 Principal	50,000	50,000	0	0	0	0
368-906-000-992.000 Interest	3,938	1,312	0	0	0	0
368-906-000-993.000 Paying Agent Fees	1,125	0	0	0	0	0
	55,063	51,312	0	0	0	0
Total Expenditures	55,063	51,312	0	0	0	0

(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 2020/21 Adopted Budget Analysis of Changes in Fund Balance

Fund 385 2016 Capital Imp. Bonds Debt Service Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	137,492	139,316	140,863	140,863	142,186	142,186
Expenditures	137,492	139,316	140,863	140,863	142,186	142,186
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 2020/21 Adopted Budget
Revenue Detail

Fund 385 2016 Capital Improvement Bonds Debt Service Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
385-000-000-699.245 Cont.-Public Imp. Fund	137,492	139,316	140,863	140,863	142,186	142,186
Total Revenues	137,492	139,316	140,863	140,863	142,186	142,186

Expenditure Detail

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

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Debt Service :						
385-906-000-991.000 Principal	119,000	122,000	125,000	125,000	128,000	128,000
385-906-000-992.000 Interest	18,492	17,316	15,863	15,863	14,186	14,186
385-906-000-993.000 Paying Agent Fees	0	0	0	0	0	0
	137,492	139,316	140,863	140,863	142,186	142,186
Total Expenditures	137,492	139,316	140,863	140,863	142,186	142,186

(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 2020/21 Adopted Budget Analysis of Changes in Fund Balance

Fund 386 2018 Capital Imp. Bonds Debt Service Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	0	1,437,709	1,432,375	1,432,375	1,438,000	1,438,000
Expenditures	0	1,437,709	1,432,375	1,432,375	1,438,000	1,438,000
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 2020/21 Adopted Budget
Revenue Detail

Fund 386 2018 Capital Improvement Bonds Debt Service Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
386-000-000-699.101 Cont.-General Fund	0	0	115,593	115,593	116,047	116,047
386-000-000-699.202 Cont.-Major St. Fund	0	102,221	101,842	101,842	102,242	102,242
386-000-000-699.203 Cont.-Local St. Fund	0	103,803	103,417	103,417	103,824	103,824
386-000-000-699.245 Cont.-Public Imp. Fund	0	191,215	74,914	74,914	75,207	75,207
386-000-000-699.514 Cont.-Auto Parking Fund	0	112,716	112,298	112,298	112,739	112,739
386-000-000-699.590 Cont.-Sewer Fund	0	239,379	238,490	238,490	239,427	239,427
386-000-000-699.591 Cont.-Water Fund	0	632,736	630,388	630,388	632,864	632,864
386-000-000-699.661 Cont.-Mtr. Pool & Gar. Fd.	0	55,639	55,433	55,433	55,650	55,650
Total Revenues	0	1,437,709	1,432,375	1,432,375	1,438,000	1,438,000

Expenditure Detail

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

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Debt Service :						
386-906-000-991.000 Principal	0	800,000	775,000	775,000	800,000	800,000
386-906-000-992.000 Interest	0	637,209	656,875	656,875	637,500	637,500
386-906-000-993.000 Paying Agent Fees	0	500	500	500	500	500
	0	1,437,709	1,432,375	1,432,375	1,438,000	1,438,000
Total Expenditures	0	1,437,709	1,432,375	1,432,375	1,438,000	1,438,000

(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 2020/21 Adopted Budget Analysis of Changes in Fund Balance

Fund 389 2017 BRA TIF Refunding Debt Service Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	418,017	415,620	420,868	420,868	420,852	420,852
Expenditures	418,017	415,620	420,868	420,868	420,852	420,852
Excess of Revenues Over (Under) Expenses	0	0	0	0	0	0
Fund Balance - Beginning of Year	1,900	1,900	1,900	1,900	1,900	1,900
Fund Balance - End of Year	1,900	1,900	1,900	1,900	1,900	1,900

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 389 2017 BRA TIF Refunding Debt Service Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
389-000-000-696.000 Bond Proceeds	0	0	0	0	0	0
389-000-000-699.489 Cont. - BRA Fund	418,017	415,620	420,868	420,868	420,852	420,852
Total Revenues	418,017	415,620	420,868	420,868	420,852	420,852

Expenditure Detail

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

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Debt Service :						
389-906-000-991.000 Principal	155,000	180,000	190,000	190,000	195,000	195,000
389-906-000-992.000 Interest	263,017	235,620	230,868	230,868	225,852	225,852
389-906-000-993.000 Paying Agent Fees	0	0	0	0	0	0
	418,017	415,620	420,868	420,868	420,852	420,852
Total Expenditures	418,017	415,620	420,868	420,868	420,852	420,852

(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 2020/21 Adopted Budget Analysis of Changes in Fund Balance

Fund 394 2001 DDA TIF Debt Service Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	2,080,750	2,200,750	2,330,750	2,330,750	2,460,750	2,460,750
Expenditures	2,080,750	2,200,750	2,330,750	2,330,750	2,460,750	2,460,750
Excess of Revenues Over (Under) Expenses	0	0	0	0	0	0
Fund Balance - Beginning of Year	637	637	637	637	637	637
Fund Balance - End of Year	637	637	637	637	637	637

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 394 2001 DDA TIF Debt Service Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
394-000-000-699.494 Cont.-DDA Project Fund	2,080,750	2,200,750	2,330,750	2,330,750	2,460,750	2,460,750
Total Revenues	2,080,750	2,200,750	2,330,750	2,330,750	2,460,750	2,460,750

Expenditure Detail

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

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Debt Service :						
394-906-000-991.000 Principal	823,118	817,608	815,453	815,453	810,299	810,299
394-906-000-992.000 Interest	1,256,882	1,382,392	1,514,547	1,514,547	1,649,701	1,649,701
394-906-000-993.000 Paying Agent Fees	750	750	750	750	750	750
	2,080,750	2,200,750	2,330,750	2,330,750	2,460,750	2,460,750
Total Expenditures	2,080,750	2,200,750	2,330,750	2,330,750	2,460,750	2,460,750

(395) 2019 DDA TIF Refunding Debt Service Fund

PURPOSE - This Fund is used to account for the payment of interest and principal on the \$ 5.715 million City of Jackson Downtown Development Authority Refunding Bonds, Series 2019, which are dated December 19, 2019. These Bonds were issued to refinance the callable outstanding 2011 DDA Refunding Bonds and paying the costs incidental to the issuance of the Bonds.

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 defease the existing 2011 DDA Refunding Bonds so as to allow the City and DDA the ability to realize present value interest savings provided by current market conditions at the time of the refunding.

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 October 15, 2019.

City of Jackson Fiscal Year 2020/21 Adopted Budget Analysis of Changes in Fund Balance

Fund 395 2019 DDA TIF Refunding Debt Service Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	0	0	0	5,822,667	206,687	206,687
Expenditures	0	0	0	5,822,667	206,687	206,687
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 2020/21 Adopted Budget
Revenue Detail

Fund 395 2019 DDA TIF Refunding Debt Service Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
395-000-000-696.000 Bond Proceeds	0	0	0	5,715,000	0	0
395-000-000-699.494 Cont.-DDA Project Fund	0	0	0	107,667	206,687	206,687
Total Revenues	0	0	0	5,822,667	206,687	206,687

Expenditure Detail

Fund 395 2019 DDA TIF Refunding Debt Service Fund
Dept 906 Debt Service

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Contractual & Other:						
395-906-000-818.000 Contractual Service	0	0	0	76,263	0	0
395-906-000-963.395 Escrow Transfer	0	0	0	5,638,737	0	0
	0	0	0	5,715,000	0	0
Debt Service :						
395-906-000-991.000 Principal	0	0	0	30,000	35,000	35,000
395-906-000-992.000 Interest	0	0	0	77,667	171,687	171,687
395-906-000-993.000 Paying Agent Fees	0	0	0	0	0	0
	0	0	0	107,667	206,687	206,687
Total Expenditures	0	0	0	5,822,667	206,687	206,687

(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. *NOTE: These bonds were refunded with the issuance of the (395) 2019 DDA TIF Refunding Bonds.*

City of Jackson Fiscal Year 2020/21 Adopted Budget Analysis of Changes in Fund Balance

Fund 396 2011 DDA TIF Refunding Debt Service Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	247,575	247,575	247,575	123,413	0	0
Expenditures	247,575	247,575	247,575	123,413	0	0
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 2020/21 Adopted Budget
Revenue Detail

Fund 396 2011 DDA TIF Refunding Debt Service Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
396-000-000-699.494 Cont.-DDA Project Fund	247,575	247,575	247,575	123,413	0	0
Total Revenues	247,575	247,575	247,575	123,413	0	0

Expenditure Detail

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

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 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	123,413	0	0
396-906-000-993.000 Paying Agent Fees	750	750	750	0	0	0
Total Expenditures	247,575	247,575	247,575	123,413	0	0

(397) 2012 BRA TIF Refunding Debt Service Fund

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

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

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

City of Jackson Fiscal Year 2020/21 Adopted Budget Analysis of Changes in Fund Balance

Fund 397 2012 BRA TIF Refunding Debt Service Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	713,619	739,369	754,319	754,319	787,319	787,319
Expenditures	713,619	739,369	754,319	754,319	787,319	787,319
Excess of Revenues Over (Under) Expenses	0	0	0	0	0	0
Fund Balance - Beginning of Year	4,528	4,528	4,528	4,528	4,528	4,528
Fund Balance - End of Year	4,528	4,528	4,528	4,528	4,528	4,528

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 397 2012 BRA TIF Refunding Debt Service Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
397-000-000-699.489 Cont. - BRA Fund	713,619	739,369	754,319	754,319	787,319	787,319
Total Revenues	713,619	739,369	754,319	754,319	787,319	787,319

Expenditure Detail

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

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Debt Service :						
397-906-000-991.000 Principal	475,000	515,000	550,000	550,000	605,000	605,000
397-906-000-992.000 Interest	238,619	224,169	203,569	203,569	181,569	181,569
397-906-000-993.000 Paying Agent Fees	0	200	750	750	750	750
	713,619	739,369	754,319	754,319	787,319	787,319
Total Expenditures	713,619	739,369	754,319	754,319	787,319	787,319

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 2020/21 Adopted Budget

Fund 401 Capital Projects Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	262,678	247,371	65,000	417,359	239,213	239,213
Expenditures	173,615	200,888	32,000	429,786	238,713	238,713
Excess of Revenues Over (Under) Expenditures	89,063	46,483	33,000	(12,427)	500	500
Fund Balance - Beginning of Year	0	89,063	135,546	135,546	123,119	123,119
Fund Balance - End of Year	89,063	135,546	168,546	123,119	123,619	123,619

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Capital Projects Fund
Project Costs & Related Funding

A/C #	Project Name	2019/20 Projected					2020/21 Adopted				
		Funding				Fiscal Year Costs	Funding				Fiscal Year Costs
		Public Imp. Fund	Grants/ Donations	General Fund	Fund Balance		Public Imp. Fund	Grants/ Donations	General Fund	Fund Balance	
974.035	Sharp Park Tree Restoration Project	\$ 10,000	\$ 4,428	\$ -	\$ 24,872	\$ 39,300	\$ -	\$ -	\$ -	\$ -	\$ -
975.019	Loomis Park Playground	13,547	10,000	-	-	23,547	-	-	-	-	-
975.031	Traffic Circle Enhancements (Kibby Rd.)	191,478	-	-	-	\$ 191,478	178,713	-	-	-	178,713
975.047	Blackman Park Improvements	39,266	-	-	-	39,266	-	-	-	-	-
975.054	Public Arts Committee	-	-	-	21,055	21,055	-	-	-	-	-
975.059	Sharp Park Mini-Golf Improvements	-	-	-	-	-	60,000	-	-	-	60,000
975.073	Disc Golf Project	-	777	-	-	777	-	-	-	-	-
975.079	Emma Nichols Park	114,363	-	-	-	114,363	-	-	-	-	-
Totals		\$ 368,654	\$ 15,205	\$ -	\$ 45,927	\$ 429,786	\$ 238,713	\$ -	\$ -	\$ -	\$ 238,713

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 401 Capital Projects Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
401-000-000-501.009 Federal Grant - NEA	50,000	0	0	0	0	0
401-000-000-664.000 Interest	690	565	500	1,000	500	500
401-000-000-675.006 Donations -Weatherwax (Tree Proj)	52,850	29,800	0	4,428	0	0
401-000-000-675.012 Donations -SNT Sculpture	46,620	0	0	0	0	0
401-000-000-675.021 Donations - Loomis Park	0	0	0	10,000	0	0
401-000-000-675.050 Donations - DiscGolf (Kiwanis)	0	0	0	777	0	0
401-000-000-675.054 Donations - Public Arts (PY Mural))	48,713	8,866	0	0	0	0
401-000-000-675.069 Donations - CP Fed Credit Union	32,500	32,500	32,500	32,500	0	0
401-000-000-688.000 Miscellaneous	0	0	0	0	0	0
401-000-000-699.101 Cont.- General Fund (Cell Towers)	31,305	34,863	32,000	0	0	0
401-000-000-699.245 Cont.- Public Improvement Fund	0	140,777	0	368,654	238,713	238,713
Total Revenues	262,678	247,371	65,000	417,359	239,213	239,213

Expenditure Detail

Fund 401 Capital Projects Fund

Dept 901 Capital Projects

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Capital Outlay:						
401-901-000-974.035 Sharp Park Tree Restoration Project	52,850	29,800	0	39,300	0	0
401-901-000-975.011 City Hall Improvements	3,245	0	0	0	0	0
401-901-000-975.019 Loomis Park Playground	0	0	0	23,547	0	0
401-901-000-975.020 Summer Night Tree	70,005	0	0	0	0	0
401-901-000-975.031 Traffic Circle Enhancement	0	140,777	0	191,478	178,713	178,713
401-901-000-975.047 Blackman Park Improvements	0	0	0	39,266	0	0
401-901-000-975.054 Public Arts Committee	1,236	30,311	32,000	21,055	0	0
401-901-000-975.059 Sharp Park Mini Golf Improvemts.	0	0	0	0	60,000	60,000
401-901-000-975.072 Glidden Parker Mural Project	46,279	0	0	0	0	0
401-901-000-975.073 Disc Golf Project	0	0	0	777	0	0
401-901-000-975.079 Emma Nichols Park	0	0	0	114,363	0	0
Total Expenditures	173,615	200,888	32,000	429,786	238,713	238,713

(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 2020/21 Adopted Budget Analysis of Changes in Fund Balance

Fund 402 Water Equipment & Replacement Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	5,074,964	3,878,981	7,897,669	6,747,032	4,753,149	4,753,149
Expenditures:	4,516,631	4,735,619	9,071,591	6,714,782	5,914,118	5,914,118
Excess of Revenues Over (Under) Expenditures	558,333	(856,638)	(1,173,922)	32,250	(1,160,969)	(1,160,969)
Fund Balance - Beginning of Year	5,351,250	5,909,583	5,052,945	5,052,945	5,085,195	5,085,195
Fund Balance - End of Year	5,909,583	5,052,945	3,879,023	5,085,195	3,924,226	3,924,226

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 402 Water Equipment & Replacement Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
402-000-000-664.000 Interest	41,683	72,214	21,218	32,250	21,855	21,855
402-000-000-699.486 Cont.-2018 Cap. Imp. Bond Fund	1,489,281	2,233,220	2,299,800	3,517,882	0	0
402-000-000-699.591 Cont.-Water Fund	3,544,000	1,573,547	5,576,651	3,196,900	4,731,294	4,731,294
Total Revenues	5,074,964	3,878,981	7,897,669	6,747,032	4,753,149	4,753,149

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

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

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
402-458-000-703.000 Salaries and Wages	72,400	70,300	213,227	80,633	79,154	79,154
402-458-000-707.000 Wages-Temporary	3,204	0	0	0	0	0
402-458-000-708.000 Unemployment	6	3	22	10	8	8
402-458-000-709.000 Employers FICA	5,451	4,959	16,995	6,321	6,055	6,055
402-458-000-713.000 Overtime	651	87	8,934	2,000	0	0
402-458-000-715.000 Pension-General	7,437	6,801	28,148	10,753	9,831	9,831
402-458-000-716.000 Pension-MERS DC	0	0	0	0	263	263
402-458-000-718.000 Health Insurance	16,233	13,414	40,887	16,269	11,230	11,230
402-458-000-723.000 Health Ins.-MERS HSA	0	0	0	0	272	272
402-458-000-724.000 Workers Compensation	510	204	616	258	219	219
402-458-000-725.000 Other Fringe Benefits	1,525	855	2,574	1,311	961	961
	107,417	96,623	311,403	117,555	107,993	107,993
Material and Supplies:						
402-458-000-782.000 Materials	2,360	40	600	600	600	600
	2,360	40	600	600	600	600
Contractual and Other:						
402-458-000-818.000 Contractual Services	2,628,184	1,768,143	5,563,003	2,435,325	2,855,151	2,855,151
402-458-000-943.000 Equipment Rental - MP	119	0	2,000	2,000	2,000	2,000
402-458-000-961.641 PW Overhead	0	0	600	600	600	600
402-458-000-961.642 ENG Overhead	62,096	59,885	155,513	66,106	63,323	63,323
	2,690,399	1,828,028	5,721,116	2,504,031	2,921,074	2,921,074
Contractual and Other:						
402-458-000-984.000 Software	0	0	0	5,875	5,875	5,875
	0	0	0	5,875	5,875	5,875
New Water Main Construction	2,800,176	1,924,691	6,033,119	2,628,061	3,035,542	3,035,542

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

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

Account Description	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
<u>WORK PROJECT DETAIL</u>				
Work Project Titles:				
Crescent: West Avenue to Fourth	3,000	74,195		
Edgewood: Michigan to North Street	3,000	178,583		
Essex Heights: Glen, Essex Ln, Grovedale, Oakridge, Broadcrest	3,000	115,688		
Franklin: Brown to West Avenue	865,800	738,948		
West Ave: Crescent to Bloomfield	-	5,759		
Projects Funded with 2018 Cap. Imp. Bonds	874,800	1,113,173	-	-
Misc Water Projects	34,000	32,468	41,000	41,000
Water Mapping & Gis	97,000	109,000	99,910	99,910
Greenwood & Greenwood Place: Morrell to Mason	359,406	298,692	-	-
Aerial Photography	-	5,000	-	-
Clinton: West End to Glick	-	24,073	296,800	296,800
Douglas: West to Mound	-	-	415,310	415,310
Elizabeth: VanDorn to State	-	22,900	22,900	22,900
Mason: Blackstone to Greenwood	-	15,050	349,160	349,160
Fourth: Horton to Audubon	-	69,878	-	-
Hupp: Cooper to Morrell	1,320,000	1,895	-	-
Homecrest: Glick to VanBuren	-	120,322	-	-
Michigan Avenue: First to Blackstone	-	6,210	-	-
Steward: Wildwood to RR	3,000	189,861	-	-
Morrell: Greenwood to Martin Luther King Jr Dr	89,820	28,200	654,240	654,240
Cortland: Blackstone to Martin Luther King Jr Dr	-	19,387	-	-
Morrell: RR to Elm	662,640	-	-	-
Franklin: Brown to West Avenue	-	127,336	89,837	89,837
Park: Hupp to E Washington	250,800	-	-	-
Martin Luther King Jr Dr: Morrell to Mason	218,326	164,156	146,190	146,190
Second: Wildwood to Washington	-	64,504	-	-
Third: Washington to Michigan	193,140	28,171	367,360	367,360
Transmission Main Replacement, North	797,306	892	-	-
Transmission Main Replacement, South	727,691	-	-	-
Transmission Main Relocation, Pearl St	-	39,915	110,875	110,875
Washington: Fourth to First	393,190	41,310	-	-
Steward: RR to Ganson	-	19,050	441,960	441,960
Wellworth: Losey to West End	-	24,930	-	-
GIS Server Upgrade	12,000	-	-	-
Water Service Grounding Review	-	61,688	-	-
	6,033,119	2,628,061	3,035,542	3,035,542

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

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

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Capital Outlay:						
402-591-000-975.000 Building Additions	6,891	11,386	9,700	9,700	142,700	142,700
402-591-000-975.075 DPW WTP/WWTP Bldgs.	2,620	73,267	825,000	2,127,459	0	0
402-591-000-980.001 Office Equipment	0	2,192	9,240	9,240	7,240	7,240
402-591-000-981.000 Vehicles/Enterprise Lease	0	110,457	70,000	54,518	54,518	54,518
402-591-000-984.003 GIS Projects	1,000	1,000	13,500	13,500	13,500	13,500
402-591-000-985.000 Machinery & Equipment	3,700	877,544	176,322	535,322	254,092	254,092
402-591-000-985.001 Meters	312,379	338,758	460,000	460,000	529,000	529,000
402-591-000-985.002 Wellfield	57,054	0	80,602	80,602	85,770	85,770
402-591-000-985.003 Pumping Station	0	0	7,000	7,000	7,000	7,000
402-591-000-985.004 Storage Tanks	0	0	500	500	500	500
402-591-000-985.005 Engineering	220,396	143,770	190,500	220,500	190,500	190,500
402-591-000-985.006 Treatment Plant	1,068,039	1,208,178	1,118,626	493,626	1,518,626	1,518,626
402-591-000-985.010 Well Abandonment Program	0	0	10,000	10,000	10,000	10,000
402-591-000-985.011 Wellhead Protection Prog.	0	0	20,000	20,000	20,000	20,000
402-591-000-985.012 Cross Connection Program	44,376	44,376	47,482	44,754	45,130	45,130
	<u>1,716,455</u>	<u>2,810,928</u>	<u>3,038,472</u>	<u>4,086,721</u>	<u>2,878,576</u>	<u>2,878,576</u>
Total Capital Assets-Other	1,716,455	2,810,928	3,038,472	4,086,721	2,878,576	2,878,576
Total Expenses	4,516,631	4,735,619	9,071,591	6,714,782	5,914,118	5,914,118

(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 2020/21 Adopted Budget Analysis of Changes in Fund Balance

Fund 404 Sanitary Sewer Maintenance Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	247,032	266,856	402,787	404,974	416,641	416,641
Expenditures	247,032	266,856	402,787	404,974	416,641	416,641
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 2020/21 Adopted Budget
Revenue Detail

Fund 404 Sanitary Sewer Maintenance Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
404-000-000-664.000 Interest	54	63	0	0	0	0
404-000-000-699.590 Cont.-Sewer Fund	246,978	266,793	402,787	404,974	416,641	416,641
Total Revenues	247,032	266,856	402,787	404,974	416,641	416,641

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 404 Sanitary Sewer Maintenance Fund
Dept 456 Sanitary Sewer Maintenance

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
404-456-000-703.000 Salaries and Wages	58,325	63,342	63,995	63,995	66,874	66,874
404-456-000-707.000 Wages-Temporary	0	0	0	0	0	0
404-456-000-708.000 Unemployment	5	5	8	8	8	8
404-456-000-709.000 Employers FICA	4,535	4,854	5,785	5,785	5,942	5,942
404-456-000-713.000 Overtime	5,326	4,219	10,893	10,893	9,296	9,296
404-456-000-715.000 Pension-General	6,492	6,582	9,390	9,390	9,647	9,647
404-456-000-716.000 Pension-MERS DC	260	317	643	643	756	756
404-456-000-718.000 Health Insurance	13,503	13,579	17,262	17,262	18,861	18,861
404-456-000-723.000 Health - MERS HSA	450	520	861	861	1,062	1,062
404-456-000-724.000 Workers Compensation	1,192	929	1,069	1,069	801	801
404-456-000-725.000 Other Fringe Benefits	592	373	1,346	1,346	1,368	1,368
	90,680	94,720	111,252	111,252	114,615	114,615
Material and Supplies:						
404-456-000-756.000 Operating Supplies	120	624	0	1,812	0	0
404-456-000-782.000 Materials	20,150	24,085	60,000	60,000	60,000	60,000
	20,270	24,709	60,000	61,812	60,000	60,000
Contractual and Other:						
404-456-000-818.000 Contractual Services	215	0	15,000	15,000	15,000	15,000
404-456-000-853.000 Telephone	2,176	2,455	2,800	3,175	3,200	3,200
404-456-000-935.000 Insurance	0	0	4,815	4,815	4,815	4,815
404-456-000-943.000 Equipment Rental - MP	97,008	105,972	147,125	147,125	154,481	154,481
404-456-000-961.641 PW Overhead	36,683	39,000	60,795	60,795	63,530	63,530
404-456-000-961.642 ENG Overhead	0	0	0	0	0	0
	136,082	147,427	230,535	230,910	241,026	241,026
Capital Outlay:						
404-456-000-984.000 Software	0	0	1,000	1,000	1,000	1,000
Sewer Maintenance	247,032	266,856	402,787	404,974	416,641	416,641

WORK PROJECT DETAIL

Work Project Titles:

GEO Data Base	-	-	642	642	642	642
Repairs by DPW	60,366	67,776	74,900	76,712	79,271	79,271
Repairs by Contractor	-	-	5,350	5,350	5,500	5,500
Clean and Flush	74,605	71,040	138,743	138,743	142,617	142,617
Stake and Locate	37,251	42,154	38,520	38,895	40,193	40,193
Manhole Work	42,520	37,939	48,150	48,150	49,757	49,757
Sewer Needs Study	-	-	-	-	-	-
Heavy Sewer Cleaning	-	139	39,237	39,237	40,146	40,146
Sewer Maint.-Sewer Separation	-	-	5,350	5,350	5,500	5,500
Sewer Televising	32,290	47,808	37,450	37,450	38,500	38,500
Not Reimbursable - Sewer Backup	-	-	4,815	4,815	4,815	4,815
Video Inspec. Veh. Equip. Upgrades/Mt.	-	-	9,630	9,630	9,700	9,700
	247,032	266,856	402,787	404,974	416,641	416,641

(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 2020/21 Adopted Budget Analysis of Changes in Fund Balance

Fund 405 Sanitary Sewer Replacement Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	775,481	1,384,718	1,078,848	1,266,469	1,056,647	1,056,647
Expenditures	960,466	478,570	1,068,848	1,251,469	1,041,647	1,041,647
Excess of Revenues Over (Under) Expenditures	(184,985)	906,148	10,000	15,000	15,000	15,000
Fund Balance - Beginning of Year	1,706,063	1,521,078	2,427,226	2,427,226	2,442,226	2,442,226
Fund Balance - End of Year	1,521,078	2,427,226	2,437,226	2,442,226	2,457,226	2,457,226

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 405 Sanitary Sewer Replacement Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
405-000-000-664.000 Interest	25,157	30,261	10,000	15,000	15,000	15,000
405-000-000-688.000 Miscellaneous	0	111,600	0	0	0	0
405-000-000-699.486 Cont.-2018 Cap. Imp. Bond Fund	324	249,886	0	179,098	0	0
405-000-000-699.590 Cont.- Sewer Fund	750,000	992,971	1,068,848	1,072,371	1,041,647	1,041,647
Total Revenues	775,481	1,384,718	1,078,848	1,266,469	1,056,647	1,056,647

Expenditure Detail

Fund 405 Sanitary Sewer Replacement Fund
Dept 457 New Sewer Construction

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
405-457-000-703.000 Salaries and Wages	52,904	53,713	110,344	67,891	69,585	69,585
405-457-000-708.000 Unemployment	4	3	11	7	7	7
405-457-000-709.000 Employers FICA	3,951	3,798	8,441	5,194	5,323	5,323
405-457-000-715.000 Pension-General	5,639	5,191	13,981	9,006	8,642	8,642
405-457-000-716.000 Pension-MERS DC	0	0	0	0	231	231
405-457-000-718.000 Health Insurance	12,272	10,485	21,159	13,955	9,872	9,872
405-457-000-723.000 Health - MERS HSA	0	0	0	0	239	239
405-457-000-724.000 Workers Compensation	331	150	319	188	193	193
405-457-000-725.000 Other Fringe Benefits	886	538	1,332	323	845	845
	75,987	73,878	155,587	96,564	94,937	94,937
Material and Supplies:						
405-457-000-782.000 Materials	0	112	1,000	800	1,000	1,000
	0	112	1,000	800	1,000	1,000
Contractual and Other:						
405-457-000-818.000 Contractual Services	839,838	360,872	832,020	1,097,706	881,167	881,167
405-457-000-943.000 Equipment Rental - MP	25	51	2,000	2,000	2,000	2,000
405-457-000-961.641 PW Overhead	0	0	1,000	1,000	1,000	1,000
405-457-000-961.642 ENG Overhead	44,616	43,657	77,241	47,524	55,668	55,668
	884,479	404,580	912,261	1,148,230	939,835	939,835
Contractual and Other:						
405-457-000-984.000 Software	0	0	0	5,875	5,875	5,875
	0	0	0	5,875	5,875	5,875
New Sewer Construction	960,466	478,570	1,068,848	1,251,469	1,041,647	1,041,647

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

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

Account Description	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
<u>WORK PROJECT DETAIL</u>				
Work Project Titles:				
MISC SAN. SEWER CONSTRUCTION	37,900	38,446	37,900	37,900
Sewer Lining	439,038	610,298	671,686	671,686
Sewer Studies & Permits	42,000	42,000	42,000	42,000
SEWER MAPPING & GIS	85,000	95,295	85,000	85,000
Masonic Temple Sewer Separation	13,000	-	-	-
Crescent: West Avenue to Fourth	-	12,669	-	-
Franklin: Brown to West Avenue	60,796	5,495	61,544	61,544
Essex Heights: Glen, Essex Ln, Grovedale, Oakridge, Broadcrest, Crescent, etc..	-	18,772	-	-
Aerial Photography	-	5,000	-	-
Martin Luther king Jr Dr: Morrell to Mason	379,114	174,292	143,517	143,517
Homecrest: Glick to VanBuren	-	90,417	-	-
Michigan Avenue: First to Blackstone	-	158,785	-	-
GIS Server Upgrade	12,000	-	-	-
GIS Server Upgrade	12,000	-	-	-
	1,080,848	1,251,469	1,041,647	1,041,647

(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 2020/21 Adopted Budget Analysis of Changes in Fund Balance

Fund 406 Wastewater Equipment Replacement Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	1,168,722	1,264,155	1,713,000	3,278,748	1,272,300	1,272,300
Expenditures	942,435	1,253,398	2,555,000	3,657,459	1,730,000	1,730,000
Excess of Revenues Over (Under) Expenditures	226,287	10,757	(842,000)	(378,711)	(457,700)	(457,700)
Fund Balance - Beginning of Year	2,306,368	2,532,655	2,543,412	2,543,412	2,164,701	2,164,701
Fund Balance - End of Year	2,532,655	2,543,412	1,701,412	2,164,701	1,707,001	1,707,001

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 406 Wastewater Equipment Replacement Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
406-000-000-664.000 Interest	18,831	38,903	13,000	18,000	15,000	15,000
406-000-000-699.486 Cont.-2018 Cap. Imp. Bond Fund	6,891	82,252	1,450,000	2,117,748	0	0
406-000-000-699.590 Cont.-Sewer Fund	1,143,000	1,143,000	250,000	1,143,000	1,257,300	1,257,300
Total Revenues	1,168,722	1,264,155	1,713,000	3,278,748	1,272,300	1,272,300

Expenditure Detail

Fund 406 Wastewater Equipment Replacement Fund
Dept 548 Wastewater Equipment Replacement

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Capital Outlay:						
406-548-000-975.000 Building Additions	6,891	8,986	0	0	0	0
406-548-000-975.075 DPW WTP/WWTP Bldgs.	2,620	73,267	825,000	2,127,459	0	0
406-548-000-981.000 Vehicles/Enterprise Lease	416,878	0	250,000	50,000	250,000	250,000
406-548-000-985.000 Machinery & Equipment	114,368	110,951	740,000	740,000	740,000	740,000
406-548-000-985.001 Meters	867	12,296	15,000	15,000	15,000	15,000
406-548-000-985.003 Pumping Station	0	0	625,000	625,000	625,000	625,000
406-548-000-985.006 Treatment Plant	400,811	1,047,898	100,000	100,000	100,000	100,000
	942,435	1,253,398	2,555,000	3,657,459	1,730,000	1,730,000
Total Expenditures	942,435	1,253,398	2,555,000	3,657,459	1,730,000	1,730,000

(408) 2020 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 2020 Capital Improvement Bonds, dated June ??, 2020.

CHARACTER - The moneys in the Construction Fund shall be used solely to pay "the costs of acquiring, constructing, furnishing and equipping renovations and improvements to the Martin Luther King Jr. Community Center, together with all related site improvements"as well as to pay the costs of issuance of the Bonds.

AUTHORITY - This Fund was established by a Bond Authorizing Resolution adopted by the City Council on March 23, 2020.

City of Jackson Fiscal Year 2020/21 Adopted Budget Analysis of Changes in Fund Balance

Fund 408 2020 Capital Improvement Bonds Construction Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	0	0	0	2,010,000	0	0
Expenditures	0	0	0	2,010,000	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 408 2020 Capital Improvement Bonds Construction Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
408-000-000-664.000 Interest	0	0	0	0	0	0
408-000-000-696.000 Bond Proceeds	0	0	0	2,010,000	0	0
Total Revenues	0	0	0	2,010,000	0	0

Expenditure Detail

Fund 408 2020 Capital Improvement Bonds Construction Fund
Dept 901 Capital Projects

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Capital Outlay:						
408-901-000-818.000 Contractual Services	0	0	0	43,552	0	0
408-901-000-900.000 Printing & Publishing	0	0	0	730	0	0
408-901-000-956.001 Contingency	0	0	0	725	0	0
408-901-000-975.077 King Center Building Renovations	0	0	0	1,964,993	0	0
	0	0	0	2,010,000	0	0
Total Expenditures	0	0	0	2,010,000	0	0

(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 2020/21 Adopted Budget Analysis of Changes in Fund Balance

Fund 425 2017 Michigan Transportation Fund Bonds Construction Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	0	59,696	0	23,000	6,000	6,000
Expenditures	3,758,912	2,051,246	1,318,593	950,372	1,129,780	1,129,780
Excess of Revenues Over (Under) Expenditures	(3,758,912)	(1,991,550)	(1,318,593)	(927,372)	(1,123,780)	(1,123,780)
Fund Balance - Beginning of Year	7,847,560	4,088,648	2,097,098	2,097,098	1,169,726	1,169,726
Fund Balance - End of Year	4,088,648	2,097,098	778,505	1,169,726	45,946	45,946

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 425 2017 Michigan Transportation Fund Bonds Construction Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
425-000-000-664.000 Interest	0	59,696	0	23,000	6,000	6,000
425-000-000-696.000 Bond Proceeds	0	0	0	0	0	0
Total Revenues	0	59,696	0	23,000	6,000	6,000

Expenditure Detail

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

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Contractual And Other :						
425-901-000-818.000 Contractual Services	0	0	0	0	0	0
425-901-000-900.000 Printing & Publishing	0	0	0	0	0	0
425-901-000-956.001 Contingency	0	0	0	0	0	0
	0	0	0	0	0	0
Capital Outlay:						
425-901-000-995.202 Cont.-Major Street Fund	3,561,599	1,397,404	713,944	950,372	1,129,780	1,129,780
425-901-000-995.203 Cont.-Local Street Fund	19,623	55,290	0	0	0	0
425-901-000-995.895 Cont.-Special Assessment Fund	177,690	598,552	604,649	0	0	0
	3,758,912	2,051,246	1,318,593	950,372	1,129,780	1,129,780
Total Expenditures	3,758,912	2,051,246	1,318,593	950,372	1,129,780	1,129,780

(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 2020/21 Adopted Budget Analysis of Changes in Fund Balance

Fund 486 2018 Capital Improvement Bonds Construction Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	16,611,868	360,980	27,976	210,000	5,000	5,000
Expenditures	3,811,726	4,543,565	5,460,722	7,843,676	988,881	988,881
Excess of Revenues Over (Under) Expenditures	12,800,142	(4,182,585)	(5,432,746)	(7,633,676)	(983,881)	(983,881)
Fund Balance - Beginning of Year	0	12,800,142	8,617,557	8,617,557	983,881	983,881
Fund Balance - End of Year	12,800,142	8,617,557	3,184,811	983,881	0	0

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 486 2018 Capital Improvement Bonds Construction Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
486-000-000-664.000 Interest	0	360,980	27,976	210,000	5,000	5,000
486-000-000-696.000 Bond Proceeds	16,611,868	0	0	0	0	0
Total Revenues	16,611,868	360,980	27,976	210,000	5,000	5,000

Expenditure Detail

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

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Contractual And Other :						
486-901-000-818.000 Contractual Services	241,884	1,000	0	0	0	0
486-901-000-956.001 Contingency	0		0	0	0	0
486-901-000-995.202 Contrib.-Major Street Fund	354	2,834	1,169,246	992,304	988,881	988,881
486-901-000-995.203 Contrib.-Local Street Fund	14,202	829,554	0	217,498	0	0
486-901-000-995.402 Contrib.-Water Equip. & Repl. Fd.	1,489,281	2,233,220	2,299,800	3,517,882	0	0
486-901-000-995.405 Contrib.-Sanitary Sewer Repl. Fd.	324	249,886	0	179,078	0	0
486-901-000-995.406 Contrib.-Wastewtr.Equip.Repl. Fd.	6,891	82,252	1,450,000	2,117,748	0	0
486-901-000-995.514 Cont.-Auto Parking System Fund	467,816	556,230	129,176	226,237	0	0
	2,220,752	3,954,976	5,048,222	7,250,747	988,881	988,881
Capital Outlay:						
486-901-000-975.011 City Hall Improvements	181,017	371,232	0	0	0	0
486-901-000-975.066 Sharp Park Golf Course Imp.	255,351	7,583	0	0	0	0
486-901-000-975.075 DPW WTP/WWTP Building	3,445	41,126	412,500	592,929	0	0
486-901-000-981.001 Vehicles-Fire Truck	1,151,161	168,648	0	0	0	0
	1,590,974	588,589	412,500	592,929	0	0
Total Expenditures	3,811,726	4,543,565	5,460,722	7,843,676	988,881	988,881

(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 2020/21 Adopted Budget Analysis of Changes in Fund Balance

Fund 489 Brownfield Redevelopment Authority Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	1,258,221	1,300,270	1,294,100	1,351,056	1,368,174	1,369,273
Expenditures	1,296,021	1,346,214	1,356,009	1,355,810	1,377,308	1,377,308
Excess of Revenues Over (Under) Expenditures	(37,800)	(45,944)	(61,909)	(4,754)	(9,134)	(8,035)
Fund Balance - Beginning of Year	1,424,982	1,387,182	1,341,238	1,341,238	1,336,484	1,336,484
Fund Balance - End of Year	1,387,182	1,341,238	1,279,329	1,336,484	1,327,350	1,328,449

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 489 Brownfield Redevelopment Authority Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
489-000-000-402.004 Curr. Prop. Taxes-Consumers	1,107,256	1,141,408	1,150,000	1,192,814	1,212,000	1,212,000
489-000-000-402.007 Curr. Prop. Taxes-Heat Control.	11,283	12,039	12,100	12,949	13,424	13,424
489-000-000-402.010 Curr. Prop. Taxes-GLHHC	64,309	66,691	65,000	71,782	69,950	69,950
489-000-000-402.011 Curr. Prop. Taxes-Full Spectrum	67,687	60,763	59,000	64,511	63,800	63,800
489-000-000-664.000 Interest	7,686	19,369	8,000	9,000	9,000	9,000
489-000-000-687.676 Refunds & Rebates-W/Comp	0	0	0	0	0	630
489-000-000-687.677 Refunds & Rebates-Healthcare	0	0	0	0	0	469
Total Revenues	1,258,221	1,300,270	1,294,100	1,351,056	1,368,174	1,369,273

Expenditure Detail

Fund 489 Brownfield Redevelopment Authority Fund
Dept 745 Brownfield Redevelopment Projects

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
489-745-000-702.000 Termination Pay	0	0	0	0	0	0
489-745-000-703.000 Salaries & Wages	16,294	17,669	19,011	19,011	16,310	16,310
489-745-000-708.000 Unemployment	1	1	2	2	1	1
489-745-000-709.000 FICA	1,212	1,316	1,487	1,487	1,248	1,248
489-745-000-715.000 Pension - General	629	608	820	820	438	438
489-745-000-716.000 Pension-MERS DC	177	180	1,439	1,439	106	106
489-745-000-716.001 Retirement-Contractual	0	0	0	0	1,278	1,278
489-745-000-718.000 Health Insurance	1,490	1,318	1,288	1,288	933	933
489-745-000-723.000 Health Ins.-MERS HSA	336	342	370	370	403	403
489-745-000-724.000 Workers Comp.	110	56	61	61	52	52
489-745-000-725.000 Other Fringe Benefits	81	76	244	244	194	194
	20,330	21,566	24,722	24,722	20,963	20,963
Contractual And Other :						
489-745-000-818.000 Contractual Services	0	0	0	1,000	0	0
489-745-000-818.048 BRA Plan - Heat Controller	0	46,442	12,100	13,197	13,424	13,424
489-745-000-818.059 BRA Plan - GLHHC	64,309	64,382	65,000	74,090	69,950	69,950
489-745-000-818.060 BRA Plan - Full Spectrum	0	0	0	0	0	0
489-745-000-956.000 Administration	12,059	176	20,000	1,000	1,000	1,000
489-745-000-995.389 Contrib.-2017 BRA TIF Ref. D/S	418,017	415,620	420,868	420,868	420,852	420,852
489-745-000-995.397 Contrib.-2012 BRA TIF Ref. D/S	713,619	739,369	754,319	754,319	787,319	787,319
489-745-000-995.643 Contrib.-Loc.Site Remed.Rev.Fd.	67,687	58,659	59,000	66,614	63,800	63,800
	1,275,691	1,324,648	1,331,287	1,331,088	1,356,345	1,356,345
Total Expenditures	1,296,021	1,346,214	1,356,009	1,355,810	1,377,308	1,377,308

(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 2020/21 Adopted Budget Analysis of Changes in Fund Balance

Fund 494 Downtown Development Authority Project Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	2,654,564	2,814,379	2,975,663	3,028,826	3,115,000	3,115,000
Expenditures	2,327,930	2,448,325	2,580,325	2,563,830	2,669,437	2,669,437
Excess of Revenues Over (Under) Expenditures	326,634	366,054	395,338	464,996	445,563	445,563
Fund Balance - Beginning of Year	2,215,520	2,542,154	2,908,208	2,908,208	3,373,204	3,373,204
Fund Balance - End of Year	2,542,154	2,908,208	3,303,546	3,373,204	3,818,767	3,818,767

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 494 Downtown Development Authority Project Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
494-000-000-402.000 Current Property Taxes	1,033,666	1,128,170	1,351,663	1,350,850	1,435,000	1,435,000
494-000-000-441.000 Loc. Com. Stab. Share Tax	103,783	137,900	104,000	147,976	150,000	150,000
494-000-000-664.000 Interest	17,115	48,309	20,000	30,000	30,000	30,000
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	2,654,564	2,814,379	2,975,663	3,028,826	3,115,000	3,115,000

Expenditure Detail

Fund 494 Downtown Development Authority Project Fund
Dept 741 Tax Increment Finance Construction

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Contractual And Other :						
494-741-000-818.000 Contractual Services	0	0	0	0	0	0
494-741-000-930.002 Bldg. Maint. - Hayes Hotel	-395	0	0	0	0	0
494-741-000-962.000 Uncollectible Accounts	0	0	2,000	2,000	2,000	2,000
494-741-000-995.394 Cont.-2001 DDA TIF D/S Fd.	2,080,750	2,200,750	2,330,750	2,330,750	2,460,750	2,460,750
494-741-000-995.395 Cont.-2019 DDA TIF Ref. D/S Fd.	0	0	0	107,667	206,687	206,687
494-741-000-995.396 Cont.-2011 DDA TIF Ref. D/S Fd.	247,575	247,575	247,575	123,413	0	0
	2,327,930	2,448,325	2,580,325	2,563,830	2,669,437	2,669,437
Total Expenditures	2,327,930	2,448,325	2,580,325	2,563,830	2,669,437	2,669,437

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 2020/21 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 508 Sharp Park Golf Practice Center Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	42,371	51,111	38,000	33,100	0	0
Expenses	33,419	55,649	37,726	58,654	0	0
Excess of Revenues Over (Under) Expenses	8,952	(4,538)	274	(25,554)	0	0
Add: Depreciation	0	0	0	0	0	0
Repayment of Loan	(10,000)	(20,000)	0	0	0	0
Increase (Decrease) in Working capital	(1,048)	(24,538)	274	(25,554)	0	0
Working Capital - Beginning of Year	51,140	50,092	25,554	25,554	0	0
Working Capital - End of Year	50,092	25,554	25,828	0	0	0

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 508 Ella W. Sharp Park Golf Practice Center Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
508-000-000-644.002 Merchandise	1,309	3,975	1,750	2,100	0	0
508-000-000-645.001 Golf Fees	30,764	26,512	36,000	31,000	0	0
508-000-000-664.000 Interest	298	624	250	0	0	0
508-000-000-699.245 Contrib.-Public Imp. Fd.	10,000	20,000	0	0	0	0
Total Revenues	42,371	51,111	38,000	33,100	0	0

Expenditure Detail

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

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
508-753-000-707.000 Wages-Temporary	27,431	28,430	30,026	30,026	0	0
508-753-000-708.000 Unemployment Comp.	17	17	54	54	0	0
508-753-000-709.000 Employers FICA	2,125	2,108	2,297	2,297	0	0
508-753-000-724.000 Workers Compensation	513	242	264	264	0	0
	30,086	30,797	32,641	32,641	0	0
Material And Supplies:						
508-753-000-761.000 Program Supplies	1,288	3,356	500	618	0	0
508-753-000-778.000 Equipment Maint Supplies	0	11,396	1,000	0	0	0
	1,288	14,752	1,500	618	0	0
Contractual And Other:						
508-753-000-818.000 Contractual Services	0	7,800	0	22,310	0	0
508-753-000-924.000 Utilities	693	726	1,100	1,100	0	0
508-753-000-931.001 Equipment Maintenance	0	472	500	0	0	0
508-753-000-961.101 Admin. - General Fund	602	602	1,985	1,985	0	0
	1,295	9,600	3,585	25,395	0	0
Capital Outlay:						
508-753-000-968.000 Depreciation	0	0	0	0	0	0
508-753-000-985.000 Machinery & Equipment	0	0	0	0	0	0
	0	0	0	0	0	0
Debt Service :						
508-753-000-992.000 Interest	750	500	0	0	0	0
	750	500	0	0	0	0
Total Expenditures	33,419	55,649	37,726	58,654	0	0

(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 2020/21 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 514 Auto Parking System Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	524,730	655,712	225,859	692,429	213,042	213,042
Expenses	148,536	252,751	258,874	611,828	266,748	266,748
Revenues Over (Under) Expenses			(33,015)	80,601	(53,706)	(53,706)
Add: Depreciation			6,085	6,085	6,085	6,085
Estimated Change in Working Capital			(26,930)	86,686	(47,621)	(47,621)
Working Capital - Beginning of Year			156,992	156,992	243,678	243,678
Working Capital - End of Year			130,062	243,678	196,057	196,057

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 514 Auto Parking System Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
514-000-000-629.003 Parking Fines - Lot #3 (Y-Lot)	392	424	50	86	100	100
514-000-000-629.004 Parking Fines - Lot #20	31,925	0	0	0	0	0
514-000-000-629.021 Park. Fines - Lot #21 (Library)	2,565	1,470	0	245	0	0
514-000-000-630.000 Park. Permits - Lot #3 (Y-Lot)	10,763	7,889	7,110	4,200	4,200	4,200
514-000-000-630.008 Park. Permits - Lot #20 (Glick)	0	0	0	0	0	0
514-000-000-664.000 Interest	269	476	300	200	200	200
514-000-000-687.514 Exp. Refund-Parking Lot Imp.	0	0	0	112,821	0	0
514-000-000-699.101 Cont.-General Fund	11,000	11,000	11,000	11,000	0	0
514-000-000-699.245 Cont.-Public Imp. Fund	0	0	0	243,917	116,399	116,399
514-000-000-699.486 Cont.-2018 Cap.Imp.Bond Const	467,816	556,230	129,176	226,237	0	0
514-000-000-699.518 Cont.-Parking Assessment Fd	0	78,223	78,223	93,723	92,143	92,143
514-000-000-699.519 Cont.-Cooper/Francis Deck Fd	0	0	0	0	0	0
Total Revenues	524,730	655,712	225,859	692,429	213,042	213,042

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 514 Auto Parking System Fund
Dept 587 Parking Utility

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
514-587-000-703.000 Salaries and Wages	746	632	1,000	0	1,000	1,000
514-587-000-707.000 Temporary Wages	4,194	3,051	0	0	5,446	5,446
514-587-000-708.000 Unemployment Comp.	2	0.9	0	0	0	0
514-587-000-709.000 Employers FICA	370	291	115	0	531	531
514-587-000-713.000 Overtime	0	0	500	0	500	500
514-587-000-715.000 Pension-General	75	62	190	0	186	186
514-587-000-716.000 Pension-MERS DC	12	12	0	0	7	7
514-587-000-718.000 Health Insurance	152	73	192	0	142	142
514-587-000-723.000 Health - MERS HSA	20	20	0	0	7	7
514-587-000-724.000 Workers Compensation	61	23	3	0	3	3
514-587-000-725.000 Other Fringe Benefits	0	5	12	0	12	12
	5,632	4,170	2,012	0	7,834	7,834
Material and Supplies:						
514-587-000-782.000 Materials	0	2,825	500	500	500	500
	0	2,825	500	500	500	500
Contractual And Other:						
514-587-000-808.000 Audit Fees	68	153	153	141	141	141
514-587-000-818.000 Contractual Services	9,402	3,696	600	15,000	15,000	15,000
514-587-000-918.000 Pavement Repairs	0	0	250	0	250	250
514-587-000-924.000 Utilities	761	0	6,500	6,500	6,500	6,500
514-587-000-934.000 Repairs and Maintenance	0	0	500	500	500	500
514-587-000-937.000 Maintenance-Snow removal	25,585	0	0	0	0	0
514-587-000-943.000 Equipment Rental - MP	2,379	472	300	250	300	300
514-587-000-961.641 DPW Overhead	670	0	500	400	500	500
514-587-000-961.642 Eng. Overhead	0	0	0	0	0	0
514-587-000-995.386 Cont.-2018 Cap. Imp. D/S Fd.	0	112,716	112,298	112,298	112,739	112,739
514-587-000-995.519 Cont.-Parking Deck Fund	0	0	0	0	0	0
	38,865	117,037	121,101	135,089	135,930	135,930
Capital Outlay:						
514-587-000-968.000 Depreciation	103,181	125,431	6,085	6,085	6,085	6,085
514-587-000-971.000 Land Improvements	858	3,288	129,176	470,154	116,399	116,399
	104,039	128,719	135,261	476,239	122,484	122,484
Parking Utility	148,536	252,751	258,874	611,828	266,748	266,748
Total Expenses	148,536	252,751	258,874	611,828	266,748	266,748

(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 2020/21 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 518 Parking Assessment Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	118,852	284,270	226,871	267,772	264,504	268,824
Expenses	105,344	220,307	232,827	237,771	264,500	264,500
Excess of Revenues Over (Under) Expenses	13,508	63,963	(5,956)	30,001	4	4,324
Working Capital - Beginning of Year	140,803	154,311	218,274	218,274	248,275	248,275
Working Capital - End of Year	154,311	218,274	212,318	248,275	248,279	252,599

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 518 Parking Assessment Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
518-000-000-629.000 Parking Fines	16,134	31,011	20,000	15,000	15,000	15,000
518-000-000-630.000 Parking Permits-Daily (Pink)	14,116	25,055	15,000	15,000	15,000	15,000
518-000-000-630.005 Parking Permits (Green)	12,629	98,329	77,000	83,500	80,200	80,200
518-000-000-630.006 Parking Permits (Red)	3,977	5,088	4,000	3,300	3,300	3,300
518-000-000-630.007 Parking Permits (Orange)	0	6,688	5,000	2,205	2,205	2,205
518-000-000-630.010 Parking Permits (Black)	0	14,993	4,500	9,953	9,953	9,953
518-000-000-630.011 Parking Permits (Blue)	0	6,023	15,000	19,238	19,238	19,238
518-000-000-664.000 Interest	1,094	5,486	750	800	800	800
518-000-000-667.002 Rents and Royalties-113 LLC	22,152	22,621	22,621	33,218	33,250	33,250
518-000-000-687.676 Refunds & Rebates-W/Comp	0	0	0	0	0	2,070
518-000-000-687.677 Refunds & Rebates-Healthcare	0	0	0	0	0	2,250
518-000-000-699.101 Cont.-General Fund	10,500	5,000	0	0	0	0
518-000-000-699.895 Cont.-Special Assessment Fund	38,250	63,976	63,000	85,558	85,558	85,558
Total Revenues	118,852	284,270	226,871	267,772	264,504	268,824

Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department:</i>	<i>Parking Assessment</i>			
<i>Fund-Activity:</i>	<i>518-586</i>			
PT	Parking Enforcement		2	21,785
			2	21,785
	Add: Allocation of Wages From Engineering Department			
	Allocation of Wages From Public Works Department - Snow Removal			14,616
Activity Total				36,401

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 518 Parking Assessment Fund
Dept 586 Parking Assessment

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
518-586-000-703.000 Salaries and Wages	10,885	24,326	31,770	18,531	14,616	14,616
518-586-000-707.000 Temporary Wages	15,006	18,195	27,413	27,003	21,785	21,785
518-586-000-708.000 Unemployment Comp.	6	10	3	8	2	2
518-586-000-709.000 Employers FICA	1,831	3,229	4,681	3,560	2,938	2,938
518-586-000-713.000 Overtime	223	2,709	2,000	1,000	2,000	2,000
518-586-000-715.000 Pension-General	1,042	2,600	4,279	2,613	2,064	2,064
518-586-000-716.000 Pension-MERS DC	0	131	48	48	109	109
518-586-000-718.000 Health Insurance	3,807	7,065	6,092	5,478	2,074	2,074
518-586-000-723.000 Health - MERS HSA	0	190	84	84	100	100
518-586-000-724.000 Workers Compensation	232	231	92	233	41	41
518-586-000-725.000 Other Fringe Benefits	219	243	384	50	177	177
	<u>33,251</u>	<u>58,929</u>	<u>76,846</u>	<u>58,608</u>	<u>45,906</u>	<u>45,906</u>
Material and Supplies:						
518-586-000-756.000 Operating Supplies	0	0	2,000	2,000	2,000	2,000
518-586-000-767.000 Uniform Allowance	245	0	0	0	0	0
518-586-000-782.000 Materials	1,233	9,875	10,000	10,000	10,000	10,000
	<u>1,478</u>	<u>9,875</u>	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>
Contractual And Other:						
518-586-000-808.000 Audit Fees	124	109	124	141	141	141
518-586-000-818.000 Contractual Services	7,498	14,834	7,500	27,252	65,000	65,000
518-586-000-918.000 Pavement Repairs	0	0	20,000	10,000	20,000	20,000
518-586-000-924.000 Utilities	2,694	826	6,500	6,500	6,500	6,500
518-586-000-931.002 Office Equipment Maint.	0	0	4,495	0	0	0
518-586-000-937.000 Maintenance-Snow removal	33,680	0	0	0	0	0
518-586-000-943.000 Equip. Rental - Motor Pool	556	18,006	2,900	7,067	7,067	7,067
518-586-000-961.101 Admin.-General Fund	16,178	15,881	5,250	5,250	5,250	5,250
518-586-000-961.641 PW Overhead	156	5,083	2,000	2,000	2,000	2,000
518-586-000-961.642 ENG Overhead	9,729	17,573	16,989	15,230	8,493	8,493
518-586-000-962.000 Uncollectible Accounts	0	968	0	0	0	0
518-586-000-995.514 Cont. to Auto Parking Sys	0	78,223	78,223	93,723	92,143	92,143
	<u>70,615</u>	<u>151,503</u>	<u>143,981</u>	<u>167,163</u>	<u>206,594</u>	<u>206,594</u>
Total Expenses	<u>105,344</u>	<u>220,307</u>	<u>232,827</u>	<u>237,771</u>	<u>264,500</u>	<u>264,500</u>

(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 2020/21 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 519 Cooper/Francis Parking Decks Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	15,778	18,011	16,050	16,050	16,050	16,050
Expenses	309,936	250,841	313,156	251,808	252,816	252,816
Excess of Revenues Over (Under) Expenses	(294,158)	(232,830)	(297,106)	(235,758)	(236,766)	(236,766)
Add: Depreciation	292,943	232,943	292,943	232,943	232,943	232,943
Increase (Decrease) in Working capital	(1,215)	113	(4,163)	(2,815)	(3,823)	(3,823)
Working Capital - Beginning of Year	562,428	561,213	561,326	561,326	558,511	558,511
Working Capital - End of Year	561,213	561,326	557,163	558,511	554,688	554,688

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 519 Cooper/Francis Parking Decks Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
519-000-000-630.007 Parking Permits - Orange	12,445	2,799	0	0	0	0
519-000-000-630.009 Parking Permits - Yellow	0	6,778	12,000	12,000	12,000	12,000
519-000-000-664.000 Interest	3,333	8,432	4,000	4,000	4,000	4,000
519-000-000-688.000 Miscellaneous	0	2	50	50	50	50
Total Revenues	15,778	18,011	16,050	16,050	16,050	16,050

Expenditure Detail

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

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
519-599-000-703.000 Salaries and Wages	82	0	0	0	0	0
519-599-000-709.000 Employers FICA	6	0	0	0	0	0
519-599-000-715.000 Pension-General	8	0	0	0	0	0
519-599-000-718.000 Health Insurance	25	0	0	0	0	0
519-599-000-724.000 Workers Compensation	2	0	0	0	0	0
519-599-000-725.000 Other Fringe Benefits	2	0	0	0	0	0
	125	0	0	0	0	0
Material and Supplies:						
519-599-000-756.000 Miscellaneous Supplies	0	0	0	0	0	0
519-599-000-782.000 Materials	0	0	0	0	0	0
	0	0	0	0	0	0
Contractual And Other:						
519-599-000-808.000 Audit Fees	265	313	313	245	300	300
519-599-000-818.000 Contractual Services	0	0	0	0	0	0
519-599-000-853.000 Telephone	0	0	0	0	0	0
519-599-000-924.000 Utilities	-1,109	0	0	0	0	0
519-599-000-935.000 Insurance	12,988	13,494	14,900	13,620	14,573	14,573
519-599-000-937.000 Maint.-Snow Removal	0	0	0	0	0	0
519-599-000-943.000 Equip. Rental - Motor Pool	72	0	0	0	0	0
519-599-000-961.101 Admin.-General Fund	4,574	4,091	5,000	5,000	5,000	5,000
519-599-000-961.641 PW Overhead	0	0	0	0	0	0
519-599-000-961.642 ENG Overhead	78	0	0	0	0	0
519-599-000-999.514 Contr.-Auto Parking Sys. Fd.	0	0	0	0	0	0
	16,868	17,898	20,213	18,865	19,873	19,873
Capital Outlay :						
519-599-000-968.000 Depreciation	292,943	232,943	292,943	232,943	232,943	232,943
	292,943	232,943	292,943	232,943	232,943	232,943
Total Expenses	309,936	250,841	313,156	251,808	252,816	252,816

(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 2020/21 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 520 Blackstone Parking Deck Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	0	0	11,530,000	0	11,530,000	11,530,000
Expenses	0	0	11,530,000	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 2020/21 Adopted Budget
Revenue Detail

Fund 520 Blackstone Parking Deck Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
520-000-000-630.007 Parking Permits -Brown	0	0	0	0	0	0
520-000-000-664.000 Interest	0	0	0	0	0	0
520-000-000-696.000 Bond Proceeds	0	0	11,530,000	0	11,530,000	11,530,000
Total Revenues	0	0	11,530,000	0	11,530,000	11,530,000

Expenditure Detail

Fund 520 Blackstone Parking Deck Fund
Dept 599 Parking Deck

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
520-599-000-703.000 Salaries and Wages	0	0	5,000	0	5,000	5,000
520-599-000-707.000 Temporary Wages	0	0	0	0	0	0
520-599-000-708.000 Unemployment Comp.	0	0	1	0	1	1
520-599-000-709.000 Employers FICA	0	0	383	0	383	383
520-599-000-713.000 Overtime	0	0	0	0	0	0
520-599-000-715.000 Pension-General	0	0	634	0	634	634
520-599-000-716.000 Pension-MERS DC	0	0	0	0	0	0
520-599-000-718.000 Health Insurance	0	0	959	0	959	959
520-599-000-723.000 Health - MERS HSA	0	0	0	0	0	0
520-599-000-724.000 Workers Compensation	0	0	14	0	14	14
520-599-000-725.000 Other Fringe Benefits	0	0	60	0	60	60
	0	0	7,051	0	7,051	7,051
Contractual And Other:						
520-599-000-961.642 ENG Overhead	0	0	3,500	0	3,500	3,500
520-599-000-999.514 Contr.-Auto Parking Sys. Fd.	0	0	0	0	0	0
	0	0	3,500	0	3,500	3,500
Capital Outlay :						
520-599-000-975.500 Parking Deck Construction	0	0	11,519,449	0	11,519,449	11,519,449
	0	0	11,519,449	0	11,519,449	11,519,449
Total Expenses	0	0	11,530,000	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.

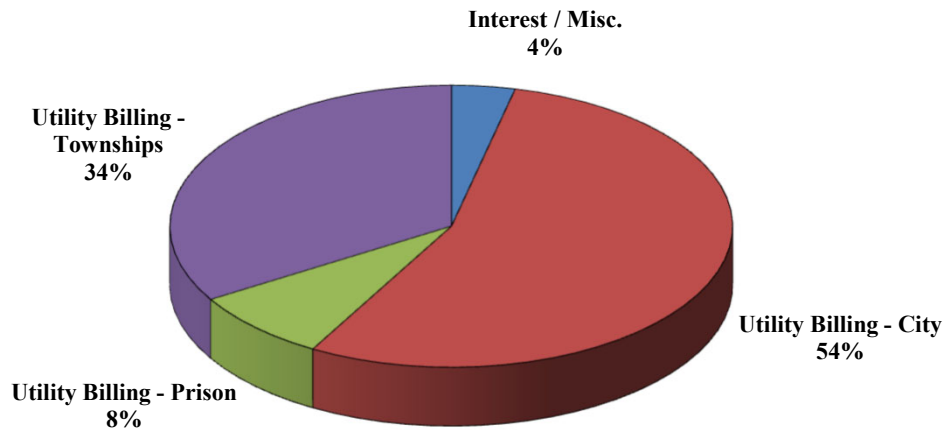
CHARACTER - In accordance with current ordinances, charges for wastewater services shall be levied on all premises having any sewer connection with the public wastewater facilities. The service charges now in effect for premises within the city shall continue as to such premises until changed pursuant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

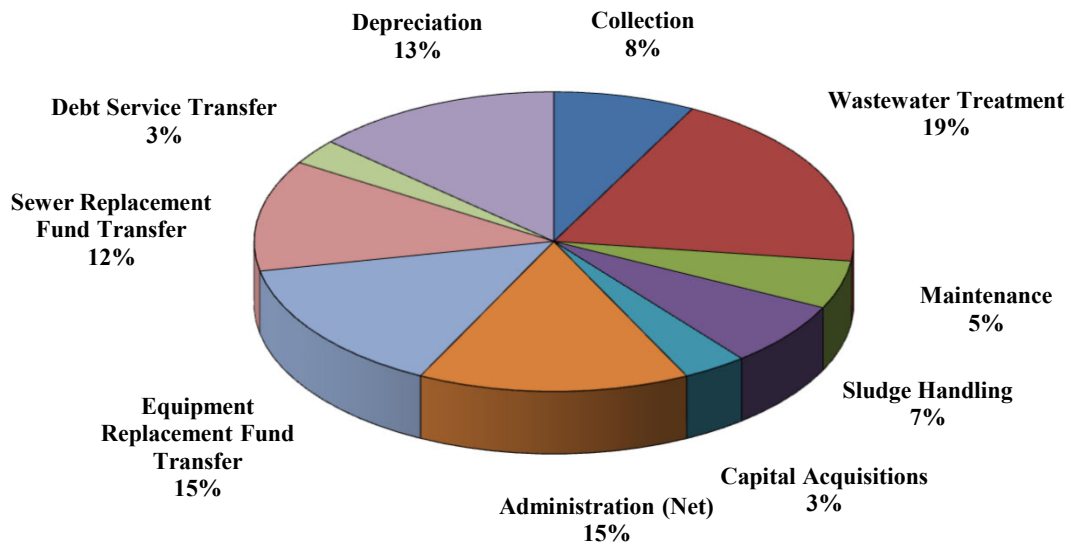
AUTHORITY - This Fund was established on June 12, 1962 to meet the requirements of Ordinances 261 and 262 of the City of Jackson.

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Sewer Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2020/21 Adopted Budget
Sewer Fund
Estimated Changes in Cash Flow

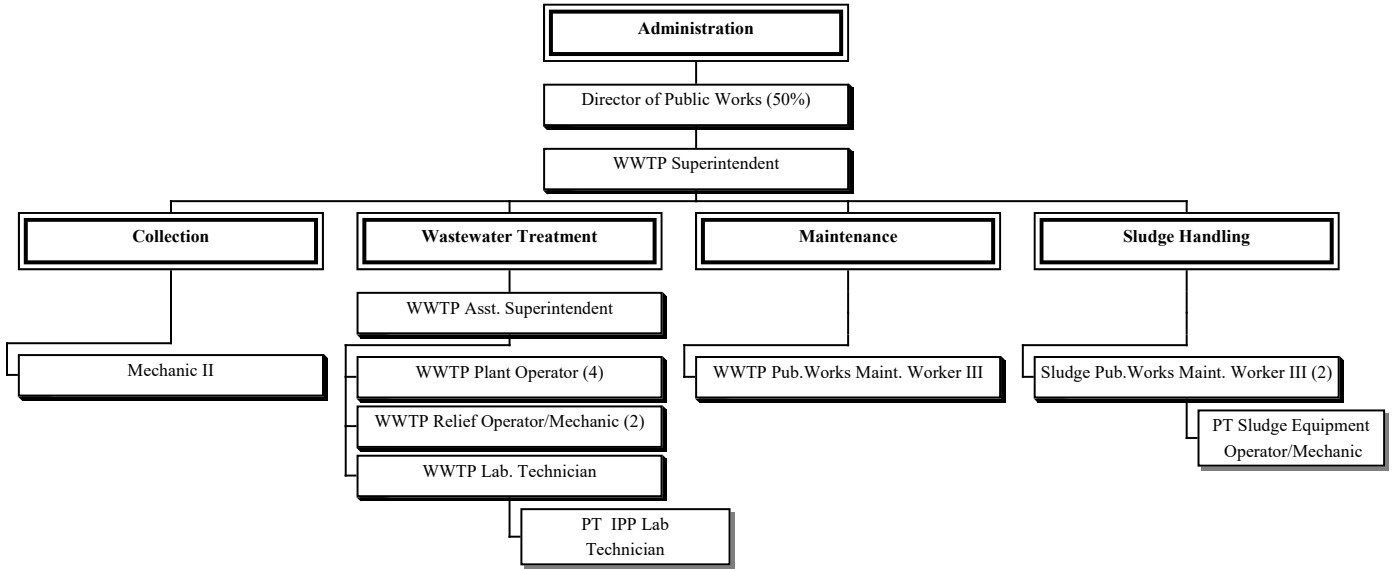
	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues:						
Charges For Goods & Services	5,927,372	6,519,888	6,556,627	6,646,027	6,814,412	6,814,412
State Grants	0	825,433	0	167,000	0	0
Interest & Rents	18,045	87,848	20,000	40,335	40,424	40,424
Miscellaneous	140,262	70,462	72,000	61,000	70,000	195,587
	6,085,679	7,503,631	6,648,627	6,914,362	6,924,836	7,050,423
Expenses:						
Collection	1,225,187	1,465,523	1,765,961	1,767,006	1,783,118	1,783,118
Wastewater Treatment	1,667,086	1,708,160	1,691,409	1,909,002	1,955,217	1,955,217
Maintenance	953,019	875,555	489,823	1,036,581	1,086,499	1,086,499
Sludge Handling	701,572	730,099	648,054	858,510	877,243	877,243
Administration	2,116,392	3,137,508	2,716,894	2,663,326	2,669,414	2,669,414
Capital Acquisitions	0	86,010	300,000	300,000	300,000	300,000
	6,663,256	8,002,855	7,612,141	8,534,425	8,671,491	8,671,491
Revenues Over (Under) Expenses			(963,514)	(1,620,063)	(1,746,655)	(1,621,068)
Add: Depreciation			1,129,474	1,129,474	1,162,218	1,162,218
Estimated Change in Working Capital			165,960	(490,589)	(584,437)	(458,850)
Estimated Working Capital (Unreserved) - Beginning of Year			5,285,356	5,285,356	4,794,767	4,794,767
Estimated Working Capital (Unreserved) - End of Year			5,451,316	4,794,767	4,210,330	4,335,917

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 590 Sewer Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
590-000-000-539.019 St. Grant - MDEQ SAW Grant	0	825,433	0	167,000	0	0
590-000-000-640.000 Laboratory Services	0	0	1,000	1,000	1,000	1,000
590-000-000-640.001 I.P.P. Monitoring	25,045	16,826	20,000	20,000	20,000	20,000
590-000-000-650.010 Utility Billing	3,029,621	3,276,838	3,697,327	3,697,327	3,845,220	3,845,220
590-000-000-650.020 Utility Billing-Prison	385,724	475,102	550,000	550,000	572,000	572,000
590-000-000-650.030 Utility Bill.-Summit	904,445	1,009,278	935,000	935,000	972,400	972,400
590-000-000-650.040 Utility Bill.-Spring Arbor	265,294	285,097	308,000	308,000	320,320	320,320
590-000-000-650.050 Utility Bill.-Napoleon	46,766	45,488	47,300	47,300	49,192	49,192
590-000-000-650.060 Utility Bill.-Blackman	1,115,061	1,270,270	858,000	950,900	892,320	892,320
590-000-000-650.061 Sewer Maint.-Blackman	3,273	3,570	3,500	0	0	0
590-000-000-650.062 Out Of City Account	144,766	129,818	130,000	130,000	135,200	135,200
590-000-000-650.070 Utility Bill.-Rives	7,377	7,601	6,500	6,500	6,760	6,760
590-000-000-662.000 Penalties	68,767	70,075	60,000	60,000	60,000	60,000
590-000-000-664.000 Interest	18,045	87,848	20,000	40,335	40,424	40,424
590-000-000-687.676 Refunds & Rebates-W/Comp	0	0	0	0	0	50,400
590-000-000-687.677 Refunds & Rebates-Healthcare	0	0	0	0	0	75,187
590-000-000-688.000 Miscellaneous	71,495	387	12,000	1,000	10,000	10,000
Total Revenues	6,085,679	7,503,631	6,648,627	6,914,362	6,924,836	7,050,423

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



City of Jackson
Fiscal Year 2020/21 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		59,176
	Retiree Health Insurance Stipends			3,360
		1		62,536

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 549 Collection

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
590-549-000-702.000 Termination Pay	0	2,213	0	6,694	0	0
590-549-000-703.000 Salaries and Wages	61,089	46,203	43,588	43,588	62,536	62,536
590-549-000-708.000 Unemployment Comp.	5	5	6	6	6	6
590-549-000-709.000 Employers FICA	4,670	3,934	3,748	3,748	5,763	5,763
590-549-000-713.000 Overtime	6,406	4,868	3,000	3,000	12,500	12,500
590-549-000-715.000 Pension-General	6,476	4,916	5,667	5,667	8,939	8,939
590-549-000-716.000 Pension-MERS DC	2	8	1,369	1,369	0	0
590-549-000-718.000 Health Insurance	22,345	15,038	18,268	18,268	17,663	17,663
590-549-000-723.000 Health - MERS HSA	2	16	1,750	1,750	0	0
590-549-000-724.000 Workers Compensation	585	226	183	183	718	718
590-549-000-725.000 Other Fringe Benefits	303	218	975	975	1,030	1,030
	<u>101,883</u>	<u>77,645</u>	<u>78,554</u>	<u>85,248</u>	<u>109,155</u>	<u>109,155</u>
Material and Supplies:						
590-549-000-756.000 Operating Supplies	340	252	550	550	550	550
590-549-000-759.000 Gasoline	0	169	0	0	0	0
590-549-000-773.000 Laundry	0	0	365	365	365	365
590-549-000-778.000 Equipment Maint. Supplies	2,644	906	3,000	3,000	3,200	3,200
	<u>2,984</u>	<u>1,327</u>	<u>3,915</u>	<u>3,915</u>	<u>4,115</u>	<u>4,115</u>
Contractual and Other:						
590-549-000-818.000 Contractual Services	1,268	0	5,000	5,000	5,100	5,100
590-549-000-818.006 Instrument Maintenance	0	0	2,000	2,000	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	2,105	2,043	4,000	4,000	4,000	4,000
590-549-000-917.404 Sewer Maintenance-DPS	246,978	266,793	402,787	404,974	416,642	416,642
590-549-000-924.000 Utilities	38,024	42,467	37,500	37,500	38,000	38,000
590-549-000-934.000 Repairs & Maintenance	6,661	1,270	15,000	15,000	18,000	18,000
590-549-000-935.000 Insurance	4,437	4,686	4,873	5,448	5,829	5,829
590-549-000-943.000 Equipment Rental -MP	0	3,612	750	750	750	750
590-549-000-961.641 PW Overhead	47	1,909	0	0	0	0
590-549-000-963.000 Miscellaneous	0	0	50,000	50,000	50,000	50,000
590-549-000-995.405 Cont.-Sewer Replacem Fd.	750,000	992,971	1,068,848	1,072,371	1,041,647	1,041,647
590-549-000-995.406 Cont.-Equip. Replacem Fd.	70,800	70,800	82,734	70,800	77,880	77,880
	<u>1,120,320</u>	<u>1,386,551</u>	<u>1,683,492</u>	<u>1,677,843</u>	<u>1,669,848</u>	<u>1,669,848</u>
Collection	<u>1,225,187</u>	<u>1,465,523</u>	<u>1,765,961</u>	<u>1,767,006</u>	<u>1,783,118</u>	<u>1,783,118</u>

City of Jackson
Fiscal Year 2020/21 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>				
012	WWTP-Assistant Superintendent	1		83,274
306	WWTP-Laboratory Technician	1		38,887
307	WWTP Relief Operator/Mechanic	2		82,560
308	WWTP Plant Operator	4		224,072
PT	IPP Lab Technician		1	14,000
	Health Insurance Stipends			7,260
Activity Total		8	1	450,053

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 550 Wastewater Treatment

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
590-550-000-702.000 Termination Pay	147	0	0	3,346	0	0
590-550-000-703.000 Salaries and Wages	377,852	422,076	441,052	441,052	436,053	436,053
590-550-000-707.000 Wages-Temporary	3,504	770	14,060	14,060	14,000	14,000
590-550-000-708.000 Unemployment Comp.	46	43	54	54	54	54
590-550-000-709.000 Employers FICA	31,235	35,782	39,093	39,093	40,122	40,122
590-550-000-713.000 Overtime	64,576	79,139	53,788	53,788	73,500	73,500
590-550-000-715.000 Pension-General	44,203	48,440	60,819	60,819	62,497	62,497
590-550-000-716.000 Pension-MERS DC	4,889	3,924	4,676	4,676	8,219	8,219
590-550-000-718.000 Health Insurance	125,528	113,490	108,112	108,112	116,805	116,805
590-550-000-723.000 Health - MERS HSA	7,257	5,559	5,250	5,250	7,400	7,400
590-550-000-724.000 Workers Compensation	4,411	1,827	2,399	2,399	2,092	2,092
590-550-000-725.000 Other Fringe Benefits	4,135	3,623	8,353	8,353	8,015	8,015
	<u>667,783</u>	<u>714,673</u>	<u>737,656</u>	<u>741,002</u>	<u>768,757</u>	<u>768,757</u>
Material and Supplies:						
590-550-000-753.000 Chemicals	98,339	85,351	65,000	80,000	70,000	70,000
590-550-000-755.000 Safety Supplies	4,509	6,394	10,000	10,000	10,000	10,000
590-550-000-756.000 Operating Supplies	5,417	3,236	4,500	4,500	5,000	5,000
590-550-000-759.000 Gasoline	284	145	0	0	0	0
590-550-000-763.000 Laboratory Supplies	16,193	17,943	20,000	20,000	20,000	20,000
590-550-000-773.000 Laundry	34	5,337	4,800	4,800	4,800	4,800
	<u>124,776</u>	<u>118,406</u>	<u>104,300</u>	<u>119,300</u>	<u>109,800</u>	<u>109,800</u>
Contractual and Other:						
590-550-000-723.001 Health Insurance-Retirees	33,348	13,785	23,000	23,000	24,000	24,000
590-550-000-818.000 Contractual Services	85,951	86,975	73,000	73,000	75,000	75,000
590-550-000-822.000 Industrial Pretreatmt Prog.	6,489	9,178	50,000	50,000	50,000	50,000
590-550-000-850.000 Communications	0	0	6,000	6,000	6,000	6,000
590-550-000-908.002 Residency Allowance	3,600	3,600	3,600	3,600	3,600	3,600
590-550-000-924.000 Utilities	500,393	514,939	610,000	610,000	610,000	610,000
590-550-000-931.001 Equipment Maintenance	146	0	4,000	4,000	4,000	4,000
590-550-000-943.000 Equipment Rental - Motor Pool	0	1,353	0	0	0	0
590-550-000-961.641 Public Works Overhead	0	651	0	34,500	35,000	35,000
590-550-000-995.406 Cont.-Equip. Replacemt Fd.	244,600	244,600	79,853	244,600	269,060	269,060
	<u>874,527</u>	<u>875,081</u>	<u>849,453</u>	<u>1,048,700</u>	<u>1,076,660</u>	<u>1,076,660</u>
Wastewater Treatment	<u>1,667,086</u>	<u>1,708,160</u>	<u>1,691,409</u>	<u>1,909,002</u>	<u>1,955,217</u>	<u>1,955,217</u>

City of Jackson
Fiscal Year 2020/21 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		45,804
	Activity Total	1		45,804

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 551 Maintenance

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
590-551-000-702.000 Termination Pay	0	0	0	0	0	0
590-551-000-703.000 Salaries and Wages	43,754	42,452	43,055	47,000	45,804	45,804
590-551-000-708.000 Unemployment Comp.	5	5	6	9	6	6
590-551-000-709.000 Employers FICA	3,886	3,577	3,456	5,000	4,499	4,499
590-551-000-713.000 Overtime	9,682	7,733	2,000	17,500	13,000	13,000
590-551-000-715.000 Pension-General	5,443	4,805	5,612	8,521	7,303	7,303
590-551-000-716.000 Pension-MERS DC	1,476	1,385	1,355	1,900	1,764	1,764
590-551-000-718.000 Health Insurance	8,489	6,993	6,435	10,750	2,200	2,200
590-551-000-723.000 Health - MERS HSA	1,905	1,861	1,750	1,750	1,850	1,850
590-551-000-724.000 Workers Compensation	554	217	206	305	235	235
590-551-000-725.000 Other Fringe Benefits	221	201	982	982	977	977
	<u>75,415</u>	<u>69,229</u>	<u>64,857</u>	<u>93,717</u>	<u>77,638</u>	<u>77,638</u>
Material and Supplies:						
590-551-000-755.000 Safety Supplies	172	0	0	0	0	0
590-551-000-756.000 Operating Supplies	1,989	4,480	3,000	3,000	3,500	3,500
590-551-000-759.000 Gasoline	1,058	3,071	5,000	5,000	5,000	5,000
590-551-000-759.001 Lubricants	902	1,345	2,000	2,000	2,500	2,500
590-551-000-773.000 Laundry	5,215	1,381	750	750	750	750
590-551-000-776.000 Custodial Supplies	395	0	2,500	2,500	2,500	2,500
590-551-000-778.000 Equipment Maint Supplies	17,346	23,166	30,000	30,000	32,000	32,000
590-551-000-778.001 Electrical Supplies	7,045	8,048	12,000	12,000	12,000	12,000
	<u>34,122</u>	<u>41,491</u>	<u>55,250</u>	<u>55,250</u>	<u>58,250</u>	<u>58,250</u>
Contractual and Other:						
590-551-000-818.000 Contractual Services	86,460	67,179	80,000	80,000	80,000	80,000
590-551-000-818.005 Cont.Serv.-Grounds Maint.	313	0	24,000	0	0	0
590-551-000-818.006 Instrument Maintenance	0	0	20,600	20,600	21,000	21,000
590-551-000-930.000 Building Maintenance	6,076	6,404	15,000	15,000	15,000	15,000
590-551-000-930.004 Grounds Maintenance	14,841	14,382	25,000	25,000	25,000	25,000
590-551-000-932.000 Vehicle Maintenance	20,747	10,627	18,000	18,000	18,000	18,000
590-551-000-934.000 Repairs & Maintenance	63,301	17,651	65,000	65,000	65,000	65,000
590-551-000-935.000 Insurance	65,824	69,516	72,297	80,814	86,471	86,471
590-551-000-940.000 Rentals	0	0	1,000	1,000	1,000	1,000
590-551-000-943.000 Equipment Rental - MP	5,321	520	1,000	1,000	1,000	1,000
590-551-000-956.001 Contingency	0	0	400	400	400	400
590-551-000-961.641 Public Works Overhead	2,199	156	0	2,400	1,500	1,500
590-551-000-995.406 Cont.-Equip. Replacement Fd.	578,400	578,400	47,419	578,400	636,240	636,240
	<u>843,482</u>	<u>764,835</u>	<u>369,716</u>	<u>887,614</u>	<u>950,611</u>	<u>950,611</u>
Maintenance	953,019	875,555	489,823	1,036,581	1,086,499	1,086,499

City of Jackson
Fiscal Year 2020/21 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		76,597
PT	Sludge Equipment Operator/Mechanic		1	27,434
	Health Insurance Stipends			2,400
Activity Total		2	1	106,431

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 553 Sludge Handling

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
590-553-000-702.000 Termination Pay	0	8,567	0	0	0	0
590-553-000-703.000 Salaries and Wages	85,892	47,585	89,961	89,961	78,997	78,997
590-553-000-707.000 Wages - temporary	0	0	26,379	26,379	27,434	27,434
590-553-000-708.000 Unemployment Comp.	11	10	18	18	18	18
590-553-000-709.000 Employers FICA	6,348	3,714	9,169	9,169	8,611	8,611
590-553-000-713.000 Overtime	8,227	4,323	3,500	3,500	6,000	6,000
590-553-000-715.000 Pension-General	9,224	4,882	11,310	11,310	10,274	10,274
590-553-000-716.000 Pension-MERS DC	1,122	321	1,135	1,135	2,481	2,481
590-553-000-718.000 Health Insurance	28,650	20,690	36,536	36,536	35,326	35,326
590-553-000-723.000 Health - MERS HSA	1,850	712	1,750	1,750	3,700	3,700
590-553-000-724.000 Workers Compensation	857	319	470	470	464	464
590-553-000-725.000 Other Fringe Benefits	962	455	1,971	1,971	1,861	1,861
	143,143	91,578	182,199	182,199	175,166	175,166
Material and Supplies:						
590-553-000-756.000 Operating Supplies	0	0	1,000	1,000	1,000	1,000
590-553-000-759.000 Gasoline	8,546	10,459	14,000	14,000	14,000	14,000
590-553-000-763.000 Laboratory Supplies	0	20	1,000	1,000	1,000	1,000
590-553-000-773.000 Laundry	0	0	1,000	1,000	1,000	1,000
590-553-000-778.000 Equipment Maint. Supplies	3,997	6,680	4,200	4,200	4,200	4,200
	12,543	17,159	21,200	21,200	21,200	21,200
Contractual and Other:						
590-553-000-723.001 Health Insurance-Retirees	27,708	21,164	27,600	27,600	27,600	27,600
590-553-000-818.000 Contractual Services	234,024	310,155	300,000	300,000	300,000	300,000
590-553-000-921.000 Utilities-Gas	31,090	35,993	65,000	65,000	65,000	65,000
590-553-000-931.001 Equipment Maintenance	35	389	2,500	2,500	3,000	3,000
590-553-000-932.001 Vehicle Maint. Serv.	0	59	5,000	5,000	5,000	5,000
590-553-000-935.000 Insurance	3,829	3,978	4,061	4,611	4,857	4,857
590-553-000-943.000 Equipment Rental -MP	0	424	500	500	600	600
590-553-000-961.641 Public Works Overhead	0	0	0	700	700	700
590-553-000-995.406 Cont.-Equip. Replacement Fd.	249,200	249,200	39,994	249,200	274,120	274,120
	545,886	621,362	444,655	655,111	680,877	680,877
Sludge Handling	701,572	730,099	648,054	858,510	877,243	877,243

City of Jackson
Fiscal Year 2020/21 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		93,247
	Activity Total	1		93,247
Add:	Retirees Health Insurance Stipends			10,500
	Public Works/Utilities Fiscal Supervisor from 591-556 (25%)			19,005
	Director of Public Works (50%)			63,905
	Activity Total			186,657

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 554 Administration

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
590-554-000-702.000 Termination Pay	0	9,267	0	0	0	0
590-554-000-703.000 Salaries and Wages	148,911	156,247	160,565	160,565	186,657	186,657
590-554-000-708.000 Unemployment Comp.	8	8	9	9	11	11
590-554-000-709.000 Employers FICA	10,741	12,691	12,284	12,284	14,290	14,290
590-554-000-715.000 Pension-General	13,806	10,143	18,680	18,680	21,897	21,897
590-554-000-716.000 Pension-MERS DC	2,220	2,388	2,637	2,637	4,732	4,732
590-554-000-716.001 Retirement-Contractual	0	4,170	0	7,000	7,500	7,500
590-554-000-718.000 Health Insurance	18,966	16,090	13,881	15,600	19,471	19,471
590-554-000-723.000 Health - MERS HSA	1,800	2,461	1,750	2,850	2,775	2,775
590-554-000-724.000 Workers Compensation	1,395	621	554	554	586	586
590-554-000-725.000 Other Fringe Benefits	734	635	1,880	1,880	2,127	2,127
	<u>198,581</u>	<u>214,721</u>	<u>212,240</u>	<u>222,059</u>	<u>260,046</u>	<u>260,046</u>
Material and Supplies:						
590-554-000-752.000 Supplies	775	916	1,100	2,100	1,100	1,100
590-554-000-756.000 Operating Supplies	1,746	1,816	4,885	4,885	4,900	4,900
	<u>2,521</u>	<u>2,732</u>	<u>5,985</u>	<u>6,985</u>	<u>6,000</u>	<u>6,000</u>
Contractual and Other:						
590-554-000-723.001 Health Ins. - Retirees	4,315	3,383	4,867	4,867	4,870	4,870
590-554-000-808.000 Audit Fees	4,144	2,851	2,851	3,629	3,810	3,810
590-554-000-818.000 Contractual Services	3,869	88	500	500	500	500
590-554-000-818.038 Cont.Serv.-MDEQ SAW Grant	34,238	787,327	0	0	0	0
590-554-000-820.000 Consultant Services	161,566	101,284	300,000	300,000	300,000	300,000
590-554-000-853.000 Telephone	13,372	8,390	13,514	13,514	13,500	13,500
590-554-000-861.000 Auto Allowance	0	0	200	200	200	200
590-554-000-880.000 Community Promotion	217,125	221,059	246,440	181,275	57,500	57,500
590-554-000-902.000 Advertising	308	172	2,000	2,000	2,000	2,000
590-554-000-910.000 Education & Training	2,211	3,344	5,000	5,000	5,000	5,000
590-554-000-913.000 Travel	2,300	1,238	2,000	2,000	2,000	2,000
590-554-000-915.000 Memberships and Dues	785	710	1,500	1,500	1,500	1,500
590-554-000-934.000 Repairs & Maintenance	2,051	2,571	2,200	2,200	2,200	2,200
590-554-000-961.101 Admin.-General Fund	199,119	190,121	198,450	198,450	198,500	198,500
590-554-000-995.386 Cont.-2018 Cap. Imp. D/S Fd.	0	239,379	238,490	238,490	239,427	239,427
590-554-000-995.591 Cont.-Water Fund	238,536	251,754	351,183	351,183	410,143	410,143
	<u>883,939</u>	<u>1,813,671</u>	<u>1,369,195</u>	<u>1,304,808</u>	<u>1,241,150</u>	<u>1,241,150</u>
Capital Outlay :						
590-554-000-968.000 Depreciation	993,358	1,068,391	1,091,481	1,091,481	1,124,225	1,124,225
590-554-000-968.001 Depreciation - Mun. Assets	6,161	6,161	6,161	6,161	6,161	6,161
590-554-000-968.002 Depreciation - Other Assets	31,832	31,832	31,832	31,832	31,832	31,832
	<u>1,031,351</u>	<u>1,106,384</u>	<u>1,129,474</u>	<u>1,129,474</u>	<u>1,162,218</u>	<u>1,162,218</u>
Administration	<u>2,116,392</u>	<u>3,137,508</u>	<u>2,716,894</u>	<u>2,663,326</u>	<u>2,669,414</u>	<u>2,669,414</u>

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 555 Capital Acquisitions

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Capital Outlay:						
590-555-000-985.006 Treatment Plant	0	86,010	300,000	300,000	300,000	300,000
	0	86,010	300,000	300,000	300,000	300,000
Capital Acquisitions	0	86,010	300,000	300,000	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.

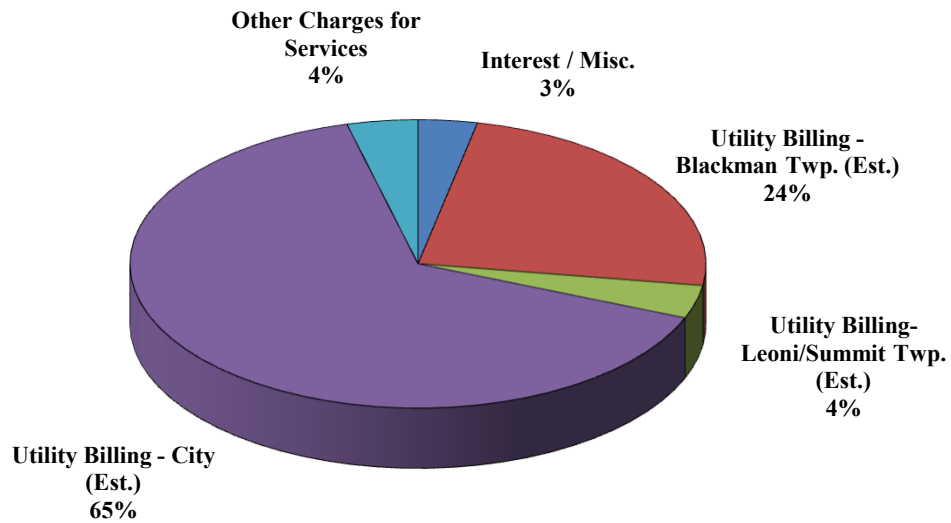
CHARACTER - The revenues generated from the Water system must be set aside as collected in accounts as designated by existing revenue bond ordinances. These revenues are pledged for the specific purposes and transferred in a manner specified by those ordinances.

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.

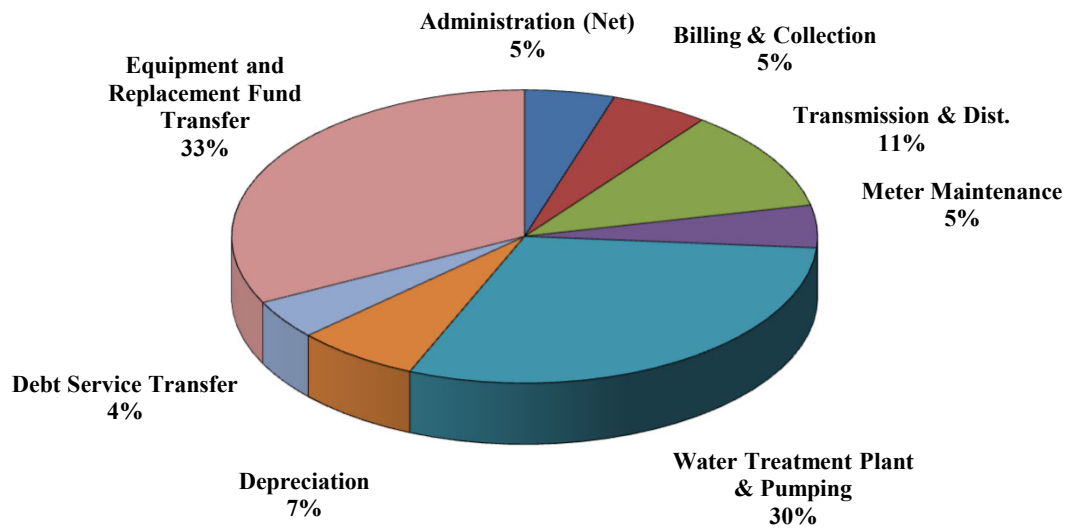
AUTHORITY - This Fund was established in fiscal year 1936/37 and meets the requirements of Ordinance No. 439 of the City of Jackson.

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Water Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2020/21 Adopted Budget
Water Fund
Estimated Changes in Cash Flow

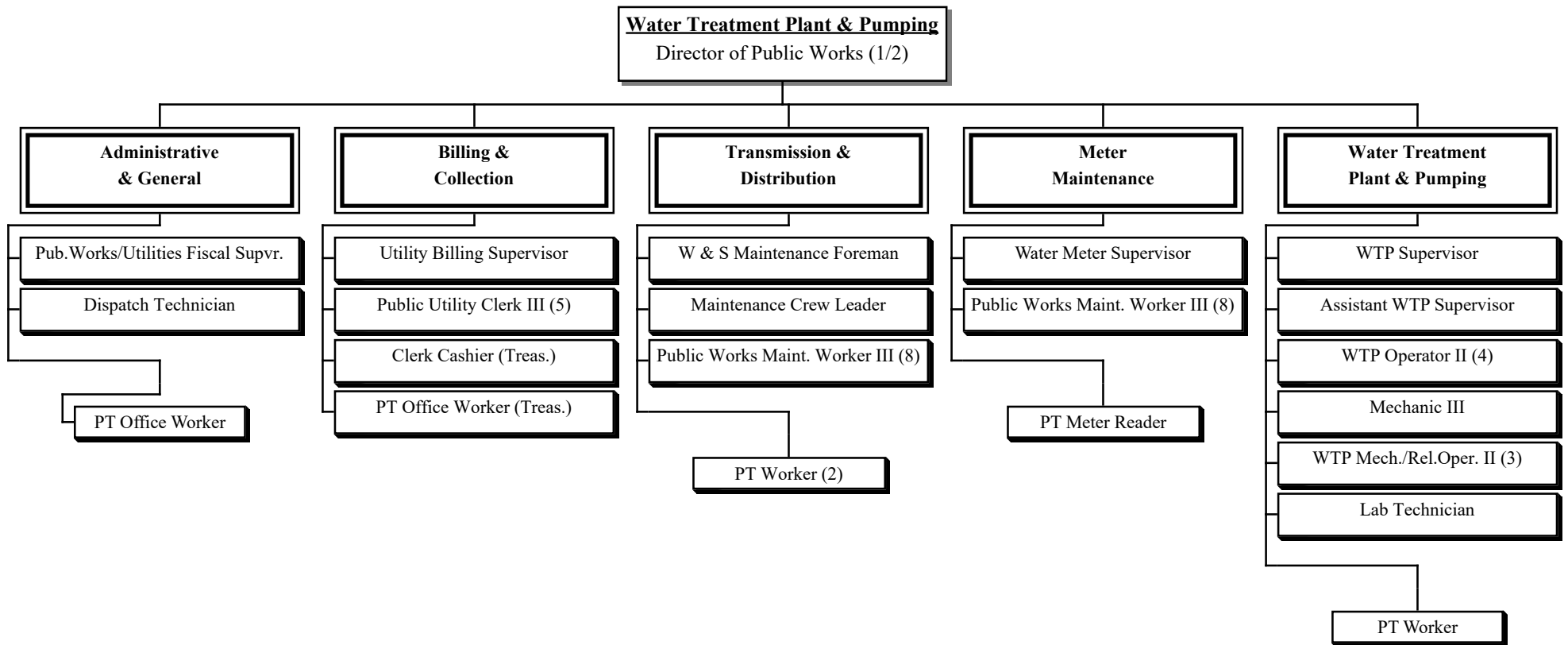
	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues:						
Charges For Goods & Services	9,143,069	9,593,745	10,132,511	10,155,159	11,832,921	11,832,921
Interest & Rents	28,702	1	22,495	42,000	24,745	24,745
Contributions From Other Funds	238,536	251,754	351,183	351,183	410,143	410,143
Miscellaneous	155,699	159,146	163,894	179,696	167,172	394,966
	<u>9,566,006</u>	<u>10,004,646</u>	<u>10,670,083</u>	<u>10,728,038</u>	<u>12,434,981</u>	<u>12,662,775</u>
Expenses:						
Administrative & General	5,284,751	4,005,230	8,094,366	5,707,070	7,079,946	7,079,946
Billing & Collection	477,073	503,508	567,332	619,080	788,742	788,742
Transmission & Distribution	1,111,195	1,119,197	1,447,497	1,474,577	1,632,880	1,632,880
Meter Maintenance	553,986	510,741	670,532	696,400	682,547	682,547
Water Treatment Plant & Pumping	2,877,856	3,061,044	3,566,991	3,838,952	4,394,124	4,394,124
	<u>10,304,861</u>	<u>9,199,720</u>	<u>14,346,718</u>	<u>12,336,079</u>	<u>14,578,239</u>	<u>14,578,239</u>
Revenues Over (Under) Expenses			(3,676,635)	(1,608,041)	(2,143,258)	(1,915,464)
Add: Depreciation			949,286	986,384	992,550	992,550
Estimated Change in Working Capital			(2,727,349)	(621,657)	(1,150,708)	(922,914)
Estimated Working Capital (Unreserved) - Beginning of Year			7,364,715	7,364,715	6,743,058	6,743,058
Estimated Working Capital (Unreserved) - End of Year			<u>4,637,366</u>	<u>6,743,058</u>	<u>5,592,350</u>	<u>5,820,144</u>

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 591 Water Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
591-000-000-630.003 Refunds - Blackman Twp.	-225,642	-225,617	-214,240	-214,240	-235,664	-235,664
591-000-000-631.001 Turn On Charge	45,820	46,635	16,068	38,000	17,675	17,675
591-000-000-631.004 Overtime Service Calls	328	1,042	0	150	0	0
591-000-000-632.003 Meter Shop	11,695	18,565	5,000	5,000	5,000	5,000
591-000-000-632.005 Time/Materials-Others	393	1,332	321	300	353	353
591-000-000-640.000 Laboratory Services	4,836	2,904	1,560	2,100	2,310	2,310
591-000-000-642.000 Charges for Serices-Sale	0	0	0	0	0	0
591-000-000-642.002 Bulk Water Sale	36,090	37,503	21,424	21,424	23,566	23,566
591-000-000-642.003 Material Sold	1,503	1,986	536	536	590	590
591-000-000-642.004 Sale Of Scrap	6,130	12,127	7,498	7,498	7,500	7,500
591-000-000-645.010 Utility Billing - NSF Fees	780	797	643	690	707	707
591-000-000-650.001 New Water & Sewer Service	31,105	10,942	8,944	8,944	9,838	9,838
591-000-000-650.002 Hydrant Meter Use	22,179	11,471	26,780	26,780	25,750	25,750
591-000-000-650.010 Utility Billing	9,207,852	9,514,913	10,257,977	10,257,977	11,975,296	11,975,296
591-000-000-662.000 Penalties	155,439	159,145	163,894	163,894	167,172	167,172
591-000-000-664.000 Interest	28,702	117,022	22,495	42,000	24,745	24,745
591-000-000-673.000 Sale of Fixed Assets	0	0	0	0	0	0
591-000-000-687.676 Refunds & Rebates-W/Comp	0	0	0	0	0	79,200
591-000-000-687.677 Refunds & Rebates-Healthcare	0	0	0	0	0	148,594
591-000-000-688.000 Miscellaneous	260	1	0	0	0	0
591-000-000-698.000 Insurance Refund	0	0	0	15,802	0	0
591-000-000-699.590 Cont.-Sewer Fund	238,536	251,754	351,183	351,183	410,143	410,143
Total Revenues	9,566,006	9,962,522	10,670,083	10,728,038	12,434,981	12,662,775

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



City of Jackson
Fiscal Year 2020/21 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>				
012	Public Works/Utilities Fiscal Supervisor			76,020
306	Dispatch Technician	1		52,686
PT	PT Office Worker		1	10,200
	Activity Total	1	1	138,906
Add:	Asst. Public Works Director (10%)			
	Public Utilities Clerk III from 641/440 (35%)			12,605
	Retiree Health Insurance Stipends			21,108
Less:	Public Works/Utilities Fiscal Supervisor to 590-554 (25%)			-19,005
	Public Works/Utilities Fiscal Supervisor to 641-440 (25%)			-19,005
	Public Works/Utilities Fiscal Supervisor to 642-447 (25%)			-19,005
				115,604

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 591 Water Fund

Dept 556 Administrative & General

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
591-556-000-702.000 Termination Pay	3,890	0	0	244	0	0
591-556-000-703.000 Salaries and Wages	120,273	92,395	143,274	143,274	105,404	105,404
591-556-000-707.000 Wages-Temporary	4,743	3,180	10,061	10,061	10,200	10,200
591-556-000-708.000 Unemployment Comp.	14	14	20	20	16	16
591-556-000-709.000 Employers FICA	9,254	9,392	12,233	12,233	9,146	9,146
591-556-000-713.000 Overtime	5,721	2,914	5,400	5,400	3,200	3,200
591-556-000-715.000 Pension-General	11,027	10,971	15,988	15,988	10,960	10,960
591-556-000-716.000 Pension-MERS DC	208	395	493	493	399	399
591-556-000-718.000 Health Insurance	42,546	38,430	40,410	40,410	28,261	28,261
591-556-000-723.000 Health - MERS HSA	309	549	525	525	648	648
591-556-000-724.000 Workers Compensation	98	38	47	47	32	32
591-556-000-725.000 Other Fringe Benefits	2,922	2,155	3,029	3,029	2,035	2,035
	201,005	160,433	231,480	231,724	170,301	170,301
Material and Supplies:						
591-556-000-752.000 Office Supplies	6,249	7,261	12,200	32,000	13,054	13,054
591-556-000-755.000 Safety Supplies	4,632	5,683	5,000	5,000	5,350	5,350
591-556-000-776.000 Custodial Supplies	215	0	600	600	600	600
	11,096	12,944	17,800	37,600	19,004	19,004
Contractual and Other:						
591-556-000-723.001 Health Insurance-Retirees	10,660	10,010	12,650	12,650	14,548	14,548
591-556-000-808.000 Audit Fees	3,085	2,084	2,188	3,868	4,061	4,061
591-556-000-818.000 Contractual Services	9,750	12,905	20,000	20,000	20,000	20,000
591-556-000-849.000 Radio Maintenance	1,859	2,188	4,000	4,000	4,200	4,200
591-556-000-853.000 Telephone	1,267	1,376	1,500	1,500	1,500	1,500
591-556-000-880.000 Community Promotion	217,125	221,059	246,440	181,275	57,500	57,500
591-556-000-900.000 Printing & Publishing	4,325	7,063	8,000	8,000	8,560	8,560
591-556-000-910.000 Education & Training	657	3,832	3,500	3,500	3,850	3,850
591-556-000-913.000 Travel	80	97	400	2,500	2,750	2,750
591-556-000-915.000 Memberships and Dues	3,444	5,505	3,900	5,500	6,050	6,050
591-556-000-920.000 Utilities-Electricity	0	0	1,000	1,000	1,000	1,000
591-556-000-921.000 Utilities-Gas	0	0	500	500	500	500
591-556-000-930.000 Building Maintenance	0	0	500	500	500	500
591-556-000-931.002 Office Equipment Maintenance	343	343	800	800	800	800
591-556-000-935.000 Insurance	75,366	77,720	80,222	80,320	85,482	85,482
591-556-000-935.001 Insurance-Deductible	0	0	10,000	5,000	10,000	10,000
591-556-000-939.000 Vehicle Maintenance	3,648	0	0	0	0	0
591-556-000-961.101 Admin.-General Fund	270,519	249,856	278,161	278,161	297,632	297,632
591-556-000-962.000 Uncollectible Accounts	-22,764	45,148	15,000	15,000	15,000	15,000
591-556-000-995.386 Cont.-2018 Cap. Imp. D/S Fd.	0	632,736	630,388	630,388	632,864	632,864
591-556-000-995.402 Cont.-Water Equip. & Rep. Fd.	3,544,000	1,573,547	5,576,651	3,196,900	4,731,294	4,731,294
	4,123,364	2,845,469	6,895,800	4,451,362	5,898,091	5,898,091
Capital Outlay:						
591-556-000-968.000 Depreciation	949,286	986,384	949,286	986,384	992,550	992,550
	949,286	986,384	949,286	986,384	992,550	992,550
Administrative & General	5,284,751	4,005,230	8,094,366	5,707,070	7,079,946	7,079,946

City of Jackson
Fiscal Year 2020/21 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>				
012	Utility Billing Supervisor	1		83,274
306	Clerk Cashier (Treas.)	1		52,686
306	Public Utility Clerk III	5		190,923
PT	Part Time - Office Worker (Treas.)		1	16,068
		<u>7</u>	<u>1</u>	<u>342,951</u>
Add: Retiree Health Insurance Stipends				<u>6,600</u>
				<u><u>349,551</u></u>

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 558 Billing & Collection

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
591-558-000-702.000 Termination Pay	0	0	0	1,949	0	0
591-558-000-703.000 Salaries and Wages	201,958	242,649	245,546	245,546	333,483	333,483
591-558-000-707.000 Wages-Temporary	30,858	16,704	12,000	12,000	16,068	16,068
591-558-000-708.000 Unemployment Comp.	258	749	36	36	48	48
591-558-000-709.000 Employers FICA	16,838	18,541	20,221	20,221	27,550	27,550
591-558-000-713.000 Overtime	3,594	1,396	6,300	6,300	10,000	10,000
591-558-000-715.000 Pension-General	19,621	23,004	30,823	30,823	41,915	41,915
591-558-000-716.000 Pension-MERS DC	3,775	4,900	5,852	5,852	6,027	6,027
591-558-000-716.001 Retirement-Contractual	1,155	2,207	2,450	1,156	0	0
591-558-000-718.000 Health Insurance	62,106	59,061	54,750	54,750	101,648	101,648
591-558-000-723.000 Health - MERS HSA	6,229	7,320	6,913	6,913	9,250	9,250
591-558-000-724.000 Workers Compensation	520	150	87	87	117	117
591-558-000-725.000 Other Fringe Benefits	2,107	4,357	6,402	6,402	8,726	8,726
	349,019	381,038	391,380	392,035	554,832	554,832
Material and Supplies:						
591-558-000-752.000 Office Supplies	6,775	7,181	16,570	16,570	17,730	17,730
	6,775	7,181	16,570	16,570	17,730	17,730
Contractual and Other:						
591-558-000-723.001 Health Insurance-Retirees	20,627	16,450	19,550	19,550	22,483	22,483
591-558-000-808.000 Audit Fees	3,085	2,084	2,188	3,868	4,138	4,138
591-558-000-810.000 EPAY Costs	4,706	4,819	5,156	5,156	5,517	5,517
591-558-000-818.000 Contractual Services	7,411	6,565	9,165	9,165	9,807	9,807
591-558-000-851.000 Postage	22,580	27,500	32,000	32,000	32,000	32,000
591-558-000-853.000 Telephone	2,043	2,284	3,000	3,000	3,000	3,000
591-558-000-900.000 Printing & Publishing	2,391	225	2,000	2,000	2,140	2,140
591-558-000-908.002 Residency Allowance	3,600	3,600	3,600	3,600	3,600	3,600
591-558-000-910.000 Education & Training	134	208	4,000	4,000	4,000	4,000
591-558-000-913.000 Travel	110	4	500	500	500	500
591-558-000-915.000 Memberships & Dues	475	488	0	500	500	500
591-558-000-931.002 Office Equipment Maintenance	5,511	5,236	9,225	5,671	6,068	6,068
591-558-000-935.000 Insurance	7,391	7,629	7,934	7,901	8,454	8,454
591-558-000-945.000 Office Equipment Rental	0	0	500	500	500	500
591-558-000-961.101 Admin.-General Fund	40,422	37,335	41,564	41,564	44,473	44,473
591-558-000-962.000 Uncollectible Accounts	0	0	5,000	5,000	5,000	5,000
	120,486	114,427	145,382	143,975	152,180	152,180
Capital Outlay:						
591-558-000-971.011 City Hall Improvements	0	0	0	50,000	50,000	50,000
591-558-000-980.001 Office Equipment	793	0	13,000	15,500	13,000	13,000
591-558-000-984.000 Software	0	862	1,000	1,000	1,000	1,000
	793	862	14,000	66,500	64,000	64,000
Billing & Collection	477,073	503,508	567,332	619,080	788,742	788,742

City of Jackson
Fiscal Year 2020/21 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		94,162
306	Public Works Maint. Worker III	8		364,041
308	Maintenance Crew Leader	1		59,176
PT	Part Time		2	24,000
Activity Total		10	2	541,379
Add: Retiree Health Insurance Stipends				11,460
Less: Public Works Maint. Worker III (Miss Dig) (50%) To 641-441				<u>-26,343</u>
				<u>526,496</u>

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 560 Transmission & Distribution

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
591-560-000-702.000 Termination Pay	0	432	0	342	0	0
591-560-000-703.000 Salaries and Wages	376,707	376,245	431,345	431,345	502,496	502,496
591-560-000-707.000 Wages-Temporary	0	0	24,000	24,000	24,000	24,000
591-560-000-708.000 Unemployment Comp.	43	42	57	57	63	63
591-560-000-709.000 Employers FICA	27,924	28,143	38,615	38,615	45,000	45,000
591-560-000-713.000 Overtime	7,912	9,146	47,000	47,000	58,636	58,636
591-560-000-715.000 Pension-General	38,253	36,901	58,576	58,576	68,656	68,656
591-560-000-716.000 Pension-MERS DC	2,690	3,242	5,170	5,170	5,240	5,240
591-560-000-718.000 Health Insurance	63,269	56,395	107,932	107,932	118,904	118,904
591-560-000-723.000 Health - MERS HSA	4,726	5,785	7,000	7,000	7,400	7,400
591-560-000-724.000 Workers Compensation	4,606	2,662	2,948	2,948	2,625	2,625
591-560-000-725.000 Other Fringe Benefits	4,395	3,140	8,674	8,674	9,403	9,403
	530,525	522,133	731,317	731,659	842,423	842,423
Material and Supplies:						
591-560-000-756.000 Operating Supplies	20,886	24,920	34,240	34,240	36,637	36,637
591-560-000-759.000 Gasoline	18,315	23,083	26,750	26,750	28,623	28,623
591-560-000-773.000 Laundry	4,609	3,220	4,815	7,500	8,025	8,025
591-560-000-774.000 Small Tools	884	1,834	8,025	8,025	8,587	8,587
591-560-000-781.000 Construction Supplies	152,934	91,148	160,500	160,500	171,735	171,735
	197,628	144,205	234,330	237,015	253,607	253,607
Contractual and Other:						
591-560-000-723.001 Health Insurance-Retirees	25,665	13,066	17,250	15,000	17,250	17,250
591-560-000-818.000 Contractual Services	127,790	210,217	150,000	150,000	165,000	165,000
591-560-000-853.000 Telephone	2,396	2,725	4,000	4,000	4,000	4,000
591-560-000-908.002 Residency Allowance	1,800	1,800	1,800	1,800	1,800	1,800
591-560-000-910.000 Education & Training	1,605	3,631	2,500	8,800	8,800	8,800
591-560-000-913.000 Travel	219	20	300	300	300	300
591-560-000-918.000 Pavement Repairs	129,686	98,127	130,000	130,000	143,000	143,000
591-560-000-920.000 Utilities-Electricity	4,166	4,417	4,000	4,000	4,400	4,400
591-560-000-921.000 Utilities-Gas	520	627	3,000	3,000	3,300	3,300
591-560-000-924.001 Utilities-Water	0	3	0	3	0	0
591-560-000-930.000 Building Maintenance	503	992	4,000	4,000	4,000	4,000
591-560-000-931.001 Equipment Maintenance	4	144	15,000	15,000	15,000	15,000
591-560-000-932.000 Vehicle Maintenance	24,426	32,425	50,000	50,000	50,000	50,000
591-560-000-943.000 Equipment Rental-MP	42,913	39,589	50,000	50,000	50,000	50,000
591-560-000-961.641 Public Works O/H	21,349	45,076	50,000	50,000	50,000	50,000
591-560-000-961.642 Engineering O/H	0	0	0	20,000	20,000	20,000
	383,042	452,859	481,850	505,903	536,850	536,850
Capital Outlay:						
591-560-000-984.000 Software	0	0	0	0	0	0
	0	0	0	0	0	0
Transmission & Distribution	1,111,195	1,119,197	1,447,497	1,474,577	1,632,880	1,632,880

City of Jackson
Fiscal Year 2020/21 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>				
012	Water Meter Supervisor	1		83,274
306	Public Works Maint. Worker III	8		168,528
PT	Part Time - Meter Reader		1	5,000
Activity Total		9	1	256,802
Add: Retirees Health Insurance Stipend				6,300
Department Total				263,102

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 564 Meter Maintenance

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
591-564-000-702.000 Termination Pay	0	27,425	0	0	0	0
591-564-000-703.000 Salaries and Wages	251,267	245,466	263,472	263,472	258,102	258,102
591-564-000-707.000 Wages-Temporary	0	0	5,000	5,000	5,000	5,000
591-564-000-708.000 Unemployment Comp.	29	30	36	36	36	36
591-564-000-709.000 Employers FICA	17,969	20,290	22,037	22,037	21,580	21,580
591-564-000-713.000 Overtime	4,514	5,850	16,000	16,000	16,000	16,000
591-564-000-715.000 Pension-General	25,487	21,168	34,673	34,673	33,633	33,633
591-564-000-716.000 Pension-MERS DC	1,189	2,666	6,591	6,591	6,351	6,351
591-564-000-718.000 Health Insurance	88,007	70,116	81,209	81,209	67,081	67,081
591-564-000-723.000 Health - MERS HSA	2,352	4,172	7,000	7,000	7,400	7,400
591-564-000-724.000 Workers Compensation	2,911	1,492	1,589	1,589	1,142	1,142
591-564-000-725.000 Other Fringe Benefits	1,325	1,137	5,140	5,140	4,900	4,900
	<u>395,050</u>	<u>399,812</u>	<u>442,747</u>	<u>442,747</u>	<u>421,225</u>	<u>421,225</u>
Material and Supplies:						
591-564-000-752.000 Office Supplies	549	525	1,500	1,500	1,500	1,500
591-564-000-756.000 Operating Supplies	7,385	9,614	8,000	8,000	8,000	8,000
591-564-000-759.000 Gasoline	8,639	8,090	12,000	12,000	12,000	12,000
591-564-000-773.000 Laundry	2,286	1,369	2,500	2,500	2,500	2,500
591-564-000-774.000 Small Tools	689	729	1,500	4,500	3,000	3,000
591-564-000-782.000 Materials	68,668	16,583	90,950	90,950	90,950	90,950
	<u>88,216</u>	<u>36,910</u>	<u>116,450</u>	<u>119,450</u>	<u>117,950</u>	<u>117,950</u>
Contractual and Other:						
591-564-000-723.001 Health Insurance-Retirees	35,492	34,489	32,100	53,500	57,245	57,245
591-564-000-818.000 Contractual Services	15,383	15,615	35,000	30,000	35,000	35,000
591-564-000-853.000 Telephone	2,971	5,437	3,500	6,100	6,527	6,527
591-564-000-908.002 Residency Allowance	3,600	3,600	3,600	3,600	3,600	3,600
591-564-000-910.000 Education & Training	535	1,211	10,000	10,000	10,000	10,000
591-564-000-913.000 Travel	397	0	100	100	100	100
591-564-000-915.000 Memberships & Dues	187	0	435	1,500	1,500	1,500
591-564-000-920.000 Utilities-Electricity	4,173	3,689	4,100	4,100	4,100	4,100
591-564-000-921.000 Utilities-Gas	521	627	1,000	1,000	1,000	1,000
591-564-000-924.001 Utilities-Water	0	3	0	3	0	0
591-564-000-930.000 Building Maintenance	277	717	2,500	2,500	2,500	2,500
591-564-000-931.001 Equipment Maintenance	0	319	2,500	2,500	2,500	2,500
591-564-000-932.000 Vehicle Maintenance	6,253	6,526	15,000	15,000	15,000	15,000
591-564-000-943.000 Equipment Rental - Motor Pool	0	101	0	500	500	500
591-564-000-961.641 Public Works O/H	931	1,685	1,500	3,800	3,800	3,800
	<u>70,720</u>	<u>74,019</u>	<u>111,335</u>	<u>134,203</u>	<u>143,372</u>	<u>143,372</u>
Meter Maintenance	553,986	510,741	670,532	696,400	682,547	682,547

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 591 Water Fund

Dept 565 Water Treatment Plant & Pumping

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
591-565-000-702.000 Termination Pay	40,424	14,253	0	556	0	0
591-565-000-703.000 Salaries and Wages	617,457	634,051	598,327	598,327	744,081	744,081
591-565-000-707.000 Wages-Temporary	0	770	20,000	20,000	20,000	20,000
591-565-000-708.000 Unemployment Comp.	60	69	63	63	75	75
591-565-000-709.000 Employers FICA	53,193	53,605	55,466	55,466	67,503	67,503
591-565-000-713.000 Overtime	78,429	92,230	105,500	105,500	116,500	116,500
591-565-000-715.000 Pension-General	65,665	62,141	81,331	81,331	100,884	100,884
591-565-000-716.000 Pension-MERS DC	343	5,141	9,374	9,374	11,646	11,646
591-565-000-716.001 Retirement - Contractual	0	4,171	0	9,300	9,579	9,579
591-565-000-718.000 Health Insurance	136,481	150,661	153,271	153,271	162,278	162,278
591-565-000-723.000 Health - MERS HSA	640	6,447	7,875	7,875	10,175	10,175
591-565-000-724.000 Workers Compensation	7,096	2,933	2,985	2,985	3,701	3,701
591-565-000-725.000 Other Fringe Benefits	6,068	5,328	10,144	10,144	11,849	11,849
	1,005,856	1,031,800	1,044,336	1,054,192	1,258,271	1,258,271
Material and Supplies:						
591-565-000-753.001 Chemicals-Fluoride	21,288	7890.52	13,000	13,000	13,027	13,027
591-565-000-753.002 Chemicals-Lime	401,940	466,011	530,000	530,000	544,294	544,294
591-565-000-753.003 Chemicals-Soda Ash	39,522	62,255	65,000	65,000	60,930	60,930
591-565-000-753.004 Chemicals-Caustic Soda	32,565	97,197	120,000	120,000	124,857	124,857
591-565-000-753.007 Chemicals-Phosphate	25,134	25,074	30,900	30,900	31,303	31,303
591-565-000-753.008 Chemicals-Calcium Hypochlorit	0	3,289	0	3,560	0	0
591-565-000-753.009 Chemicals-Chlorine	17,370	16,190	26,000	26,000	24,533	24,533
591-565-000-753.010 Ferric Chloride	20,608	14,293	26,000	26,000	24,519	24,519
591-565-000-755.000 Safety Supplies	175	180	0	0	0	0
591-565-000-756.000 Operating Supplies	2,220	3,590	3,500	3,500	3,750	3,750
591-565-000-758.000 Diesel Fuel	0	0	4,910	4,910	5,155	5,155
591-565-000-759.000 Gasoline	2,754	3,598	6,741	6,741	7,078	7,078
591-565-000-763.000 Laboratory Supplies	34,696	30,641	37,524	37,524	39,400	39,400
591-565-000-773.000 Laundry	5,497	5,316	8,000	8,000	8,400	8,400
591-565-000-774.000 Small Tools	683	1,760	3,000	3,000	3,500	3,500
591-565-000-776.000 Custodial Supplies	3,385	4,367	3,500	3,500	3,675	3,675
591-565-000-778.000 Equipment Maint. Supplies	31,039	63,136	82,610	82,610	105,495	105,495
	638,876	804,788	960,685	964,245	999,916	999,916
Contractual and Other:						
591-565-000-723.001 Health Insurance-Retirees	10,789	8,463	9,775	10,150	11,673	11,673
591-565-000-818.000 Contractual Services	658,078	639,018	906,104	1,169,244	1,452,488	1,452,488
591-565-000-818.001 Cont.Service-Well Field	5,359	0	16,500	16,500	10,000	10,000
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	4,502	4,839	4,600	4,600	4,650	4,650
591-565-000-908.002 Residency Allowance	1,800	1,800	1,800	1,800	1,800	1,800
591-565-000-910.000 Education & Training	3,235	6,638	15,000	9,230	9,230	9,230
591-565-000-913.000 Travel	0	61	3,600	3,600	3,600	3,600
591-565-000-915.000 Memberships and Dues	0	850	350	350	400	400
591-565-000-920.000 Utilities-Electricity	499,077	516,981	540,750	540,750	567,789	567,789
591-565-000-921.000 Utilities-Gas	32,251	30,520	32,500	32,500	34,125	34,125

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

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

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Contractual and Other: (Cont'd.)						
591-565-000-924.001 Utilities-Water	6,226	8,605	6,032	6,032	10,000	10,000
591-565-000-930.000 Building Maintenance	0	0	4,459	4,459	4,682	4,682
591-565-000-932.000 Vehicle Maintenance	11,759	5,888	10,000	10,000	15,000	15,000
591-565-000-940.000 Rentals	0	0	5,000	5,000	5,000	5,000
591-565-000-943.000 Equipment Rental - MP	24	781	0	0	0	0
591-565-000-961.641 Public Works Overhead	0	12	0	800	0	0
591-565-000-961.642 Engineering Overhead	24	0	0	0	0	0
	<u>1,233,124</u>	<u>1,224,456</u>	<u>1,561,970</u>	<u>1,820,515</u>	<u>2,135,937</u>	<u>2,135,937</u>
Water Treatment Plant & Pumping	<u>2,877,856</u>	<u>3,061,044</u>	<u>3,566,991</u>	<u>3,838,952</u>	<u>4,394,124</u>	<u>4,394,124</u>

Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
Department: Water Fund-Water Treatment Plant & Pumping				
Fund-Activity: 591-565				
014	WTP Supervisor	1		84,350
012	Assistant WTP Supervisor	1		83,274
020	Director of Public Works	1		127,810
306	Lab Technician	1		52,686
307	WTP Mechanic/Relief Operator II	3		156,187
308	WTP Operator II	4		194,368
308	Mechanic III	1		59,176
PT	Part Time		1	20,000
	Activity Total	<u>12</u>	<u>1</u>	<u>777,851</u>
Add: Retiree Health Insurance Stipends				50,135
Less: Director of Public Works 50% to 590-554 WWTP				<u>-63,905</u>
Activity Total				<u>764,081</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 2020/21 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 641 Public Works Administration Fund

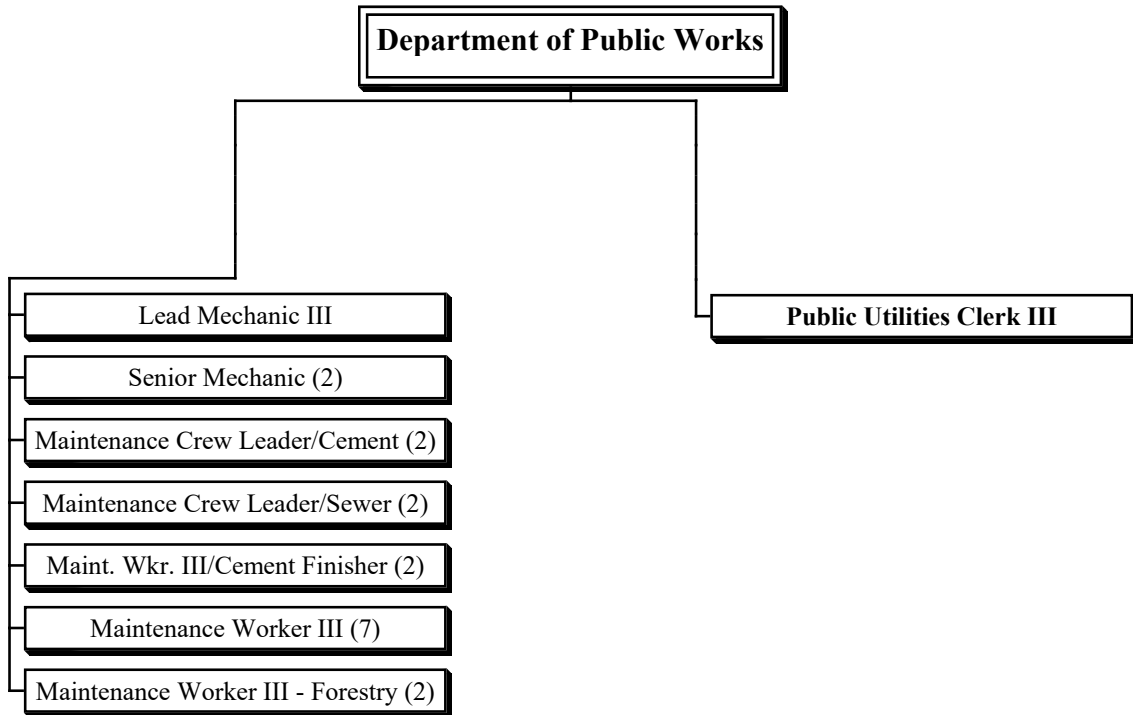
	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	351,000	386,810	396,282	396,282	412,091	443,445
Expenditures	264,099	307,115	460,247	381,715	461,139	461,139
Revenues Over (Under) Expenses			(63,965)	14,567	(49,048)	(17,694)
Estimated Working Capital - Beginning of Year			195,639	195,639	210,206	210,206
Estimated Working Capital - End of Year			131,674	210,206	161,158	192,512

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 641 Public Works Administration Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
641-000-000-626.000 Charges for Services	340,872	378,026	392,038	392,038	407,720	407,720
641-000-000-664.000 Interest	4,579	8,784	4,244	4,244	4,371	4,371
641-000-000-687.676 Refunds & Rebates-W/Comp	0	0	0	0	0	19,260
641-000-000-687.677 Refunds & Rebates-Healthcare	0	0	0	0	0	12,094
641-000-000-698.000 Insurance Refund	5,549	0	0	0	0	0
Total Revenues	351,000	386,810	396,282	396,282	412,091	443,445

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



City of Jackson
Fiscal Year 2020/21 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
Fund-Activity: 641-441				
Department: Public Works				
306	Maintenance Worker III	7		284,689
306	Maintenance Worker III - Forestry	2		88,296
306	Public Utilities Clerk III	1		36,013
306	Maint. Worker III//Cement Finisher	2		91,240
308	Maintenance Crew Leader	2		118,352
309	Senior Mechanic	2		126,838
310	Lead Mechanic III	1		67,954
		17		813,382
Add:	Retirees Health Insurance Stipend			55,320
	Public Works Maint. Worker III (Utility Locator) (50%) from 591-560			26,343
	Public Works/Utilities Fiscal Supervisor from 591-556 (25%)			19,005
Less:	Public Utilities Clerk III (35%) to Water Admin 591-556			-12,605
	Public Utilities Clerk III (20%) to Engineering 642-447			-7,203
Department Total				894,242

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 2020/21 Adopted Budget
Expenditure Detail

Fund 641 Public Works Administration Fund
Dept 441 Public Works Administration

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
641-441-000-702.000 Termination Pay	0	907	0	0	0	0
641-441-000-703.000 Salaries And Wages	113,939	134,761	132,172	132,172	180,843	180,843
641-441-000-708.000 Unemployment Comp.	11	14	14	14	16	16
641-441-000-709.000 Employers FICA	8,209	10,170	11,161	11,161	14,994	14,994
641-441-000-713.000 Overtime	598	269	13,660	13,660	8,196	8,196
641-441-000-715.000 Pension-General	8,859	10,450	14,193	14,193	17,473	17,473
641-441-000-716.000 Pension-MERS DC	751	1,600	1,924	1,924	8,012	8,012
641-441-000-718.000 Health Insurance	22,559	24,312	25,227	25,227	33,837	33,837
641-441-000-723.000 Health - MERS HSA	1,336	2,856	2,608	2,608	3,108	3,108
641-441-000-724.000 Workers Compensation	1,461	1,343	1,415	1,415	1,540	1,540
641-441-000-725.000 Other Fringe Benefits	1,502	1,001	2,343	2,343	2,776	2,776
	159,225	187,683	204,717	204,717	270,795	270,795
Material And Supplies:						
641-441-000-752.000 Office Supplies	1,289	2,603	10,125	13,500	10,530	10,530
641-441-000-755.000 Safety Supplies	4,804	6,000	8,014	8,014	8,254	8,254
641-441-000-770.000 Miscellaneous Supplies	0	200	0	0	0	0
641-441-000-773.000 Laundry	5,824	4,385	6,869	6,869	7,075	7,075
641-441-000-782.000 Materials	2,194	13,148	9,159	9,159	9,434	9,434
	14,111	26,336	34,167	37,542	35,293	35,293
Contractual And Other:						
641-441-000-723.001 Health Insurance-Retirees	70,744	64,911	75,900	67,000	77,050	77,050
641-441-000-808.000 Audit Fees	248	275	289	331	341	341
641-441-000-818.000 Contractual Services	5,769	3,883	12,840	12,840	13,225	13,225
641-441-000-853.000 Telephone	2,568	3,916	4,280	4,600	4,738	4,738
641-441-000-908.002 Residency Allowance	0	1,800	1,800	1,800	1,800	1,800
641-441-000-910.000 Education & Training	533	4,408	16,000	7,000	12,000	12,000
641-441-000-913.000 Travel	0	44	214	214	214	214
641-441-000-915.000 Memberships & Dues	0	0	428	428	428	428
641-441-000-924.000 Utilities	3,229	2,924	5,350	5,350	5,511	5,511
641-441-000-924.002 Utilities-Heating	1,039	1,214	2,354	2,354	2,425	2,425
641-441-000-931.001 Equipment Maintenance	343	343	535	535	535	535
641-441-000-931.002 Office Equipment Maintenance	0	0	1,070	1,070	1,070	1,070
641-441-000-935.000 Insurance	5,253	5,446	4,982	5,613	5,393	5,393
641-441-000-935.001 Insurance-Deductible	0	0	0	0	0	0
641-441-000-943.000 Equipment Rental - MP	1,037	3,932	95,000	30,000	30,000	30,000
641-441-000-945.000 Office Equipment Rental	0	0	321	321	321	321
	90,763	93,096	221,363	139,456	155,051	155,051
Capital Outlay:						
641-441-000-980.001 Office Equipment	0	0	0	0	0	0
641-441-000-984.000 Software	0	0	0	0	0	0
	0	0	0	0	0	0
Total Expenditures	264,099	307,115	460,247	381,715	461,139	461,139

(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 2020/21 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 642 Engineering Administration Fund

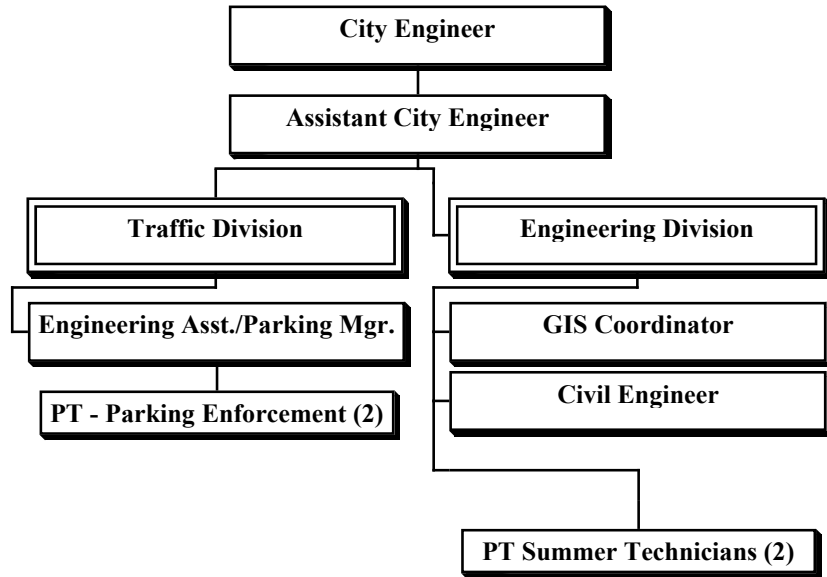
	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	331,361	308,815	300,600	301,000	300,600	311,580
Expenditures	247,326	273,476	303,636	275,467	290,476	290,476
Revenues Over (Under) Expenses			(3,036)	25,533	10,124	21,104
Estimated Working Capital - Beginning of Year			169,439	169,439	194,972	194,972
Estimated Working Capital - End of Year			166,403	194,972	205,096	216,076

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 642 Engineering Administration Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
642-000-000-626.000 Charges for Services	330,963	306,674	300,000	300,000	300,000	300,000
642-000-000-664.000 Interest	398	2,141	600	1,000	600	600
642-000-000-687.676 Refunds & Rebates-W/Comp	0	0	0	0	0	4,230
642-000-000-687.677 Refunds & Rebates-Healthcare	0	0	0	0	0	6,750
Total Revenues	331,361	308,815	300,600	301,000	300,600	311,580

**City of Jackson
Engineering
Activity Personnel Chart**



City of Jackson
Fiscal Year 2020/21 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		53,082
011	Civil Engineer II	1		78,488
011	GIS Coordinator	1		78,488
015	Assistant City Engineer	1		99,632
019	City Engineer	1		128,302
PT	Summer Technicians		2	8,640
		<u>5</u>	<u>2</u>	<u>446,632</u>
Add:	Public Works/Utilities Fiscal Supervisor from 591-556 (25%)			19,005
	Pension Coordinator/Engineering Admin. (50%) from 101-191			27,914
	Public Utilities Clerk III (20%) from 641-441			7,203
	Retiree Stipends			46,110
	Department Total			<u><u>546,864</u></u>

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 2020/21 Adopted Budget
Expenditure Detail

Fund 642 Engineering Administration Fund
Dept 447 Engineering Office

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Personal Services:						
642-447-000-702.000 Termination Pay	20,350	8,486	0	244	0	0
642-447-000-703.000 Salaries And Wages	96,547	118,270	142,528	142,528	149,119	149,119
642-447-000-707.000 Temporary Wages	2,175	0	0	0	0	0
642-447-000-708.000 Unemployment Comp.	11	11	10	10	11	11
642-447-000-709.000 Employers FICA	9,135	9,717	10,903	10,919	11,408	11,408
642-447-000-713.000 Overtime	314	110	200	200	200	200
642-447-000-715.000 Pension-General	7,402	8,672	12,168	11,567	12,794	12,794
642-447-000-716.000 Pension-MERS DC	208	395	454	424	342	342
642-447-000-718.000 Health Insurance	16,514	17,631	18,416	11,517	14,614	14,614
642-447-000-723.000 Health - MERS HSA	309	548	550	545	354	354
642-447-000-724.000 Workers Compensation	816	457	277	249	286	286
642-447-000-725.000 Other Fringe Benefits	1,852	1,956	1,159	3,309	2,676	2,676
	155,633	166,253	186,665	181,512	191,804	191,804
Material And Supplies:						
642-447-000-752.000 Office Supplies	3,752	2,031	6,375	4,795	4,060	4,060
642-447-000-755.000 Safety Supplies	762	0	1,375	1,200	825	825
642-447-000-766.000 Survey Supplies	484	287	910	825	910	910
	4,998	2,318	8,660	6,820	5,795	5,795
Contractual And Other:						
642-447-000-723.001 Health Insurance-Retirees	28,209	14,806	20,000	4,360	6,000	6,000
642-447-000-808.000 Audit Fees	253	249	253	239	253	253
642-447-000-818.000 Contractual Services	1,229	2,059	2,500	2,500	2,500	2,500
642-447-000-853.000 Telephone	5,670	6,058	7,250	5,883	6,950	6,950
642-447-000-908.002 Residency Allowance	3,600	3,600	3,600	3,600	5,400	5,400
642-447-000-910.000 Education & Training	2,684	1,796	2,000	2,000	1,600	1,600
642-447-000-913.000 Travel	63	0	500	500	500	500
642-447-000-915.000 Memberships & Dues	2,358	2,672	2,095	2,065	2,065	2,065
642-447-000-924.000 Utilities	4,457	4,072	5,100	5,100	5,100	5,100
642-447-000-924.002 Utilities-Heating	1,559	1,881	3,000	3,000	3,000	3,000
642-447-000-931.001 Equipment Maintenance	3,074	3,132	5,000	5,000	5,000	5,000
642-447-000-931.002 Office Equipment Maintenance	2,717	3,984	4,881	3,456	4,881	4,881
642-447-000-935.000 Insurance	4,442	3,857	4,552	4,232	4,528	4,528
642-447-000-945.000 Office Equipment Rental	0	0	500	500	500	500
642-447-000-961.101 Admin.-General Fund	25,179	26,066	30,000	30,000	30,000	30,000
	85,494	74,232	91,231	72,435	78,277	78,277
Capital Outlay:						
642-447-000-977.000 Equipment	0	24,550	0	0	0	0
642-447-000-980.001 Office Equipment	1,201	6,123	3,980	1,600	1,500	1,500
642-447-000-984.000 Software	0	0	13,100	13,100	13,100	13,100
	1,201	30,673	17,080	14,700	14,600	14,600
Total Expenditures	247,326	273,476	303,636	275,467	290,476	290,476

(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 2020/21 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 643 Local Site Remediation Revolving Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	69,838	61,407	60,500	67,614	65,132	65,132
Expenditures	251,510	0	0	208,000	24,000	24,000
Revenues Over (Under) Expenses	(181,672)	61,407	60,500	(140,386)	41,132	41,132
Estimated Working Capital - Beginning of Year	325,524	143,852	205,259	205,259	64,873	64,873
Estimated Working Capital - End of Year	143,852	205,259	265,759	64,873	106,005	106,005

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 643 Local Site Remediation Revolving Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
643-000-000-664.000 Interest	2,151	2,748	1,500	1,000	300	300
643-000-000-699.489 Contribution-BRA Fund	67,687	58,659	59,000	66,614	64,832	64,832
Total Revenues	69,838	61,407	60,500	67,614	65,132	65,132

Expenditure Detail

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

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Contractual And Other :						
643-745-000-818.000 Contractual Services	0	0	0	0	0	0
643-745-000-956.000 Administration	0	0	0	0	0	0
643-745-000-995.246 Contrib.-Cortland St. Redev. Proj.	251,510	0	0	208,000	24,000	24,000
Total Expenditures	251,510	0	0	208,000	24,000	24,000

(661) Motor Pool & Garage Fund

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

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

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

City of Jackson Fiscal Year 2020/21 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 661 Motor Pool & Garage Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	925,875	946,049	1,110,273	1,062,692	1,003,763	1,036,546
Expenditures	951,616	832,637	1,620,224	1,455,091	1,362,912	1,362,912
Revenues Over (Under) Expenses			(509,951)	(392,399)	(359,149)	(326,366)
Add: Depreciation			359,711	250,000	262,500	262,500
Estimated Change in Working Capital			(150,240)	(142,399)	(96,649)	(63,866)
Estimated Working Capital - Beginning of Year			411,813	411,813	269,414	269,414
Estimated Working Capital - End of Year			261,573	269,414	172,765	205,548

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 661 Motor Pool And Garage Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
661-000-000-626.006 Refuse Vehicle Inspections	2,925	2,525	3,183	3,183	3,183	3,183
661-000-000-626.301 Charges for Services - Police	45,513	34,036	28,840	28,840	29,705	29,705
661-000-000-626.337 Charges for Services - Fire	61,075	56,872	84,872	80,000	82,400	82,400
661-000-000-626.591 Charges for Services - Water	35,379	32,653	58,350	58,350	60,101	60,101
661-000-000-626.642 Charges for Services - Eng.	3,074	3,032	5,305	5,305	5,300	5,300
661-000-000-649.000 Auction	3,958	43,370	24,071	20,000	20,000	20,000
661-000-000-664.000 Interest	2,181	8,074	2,760	2,760	2,843	2,843
661-000-000-667.004 Equipment Rental	723,905	754,912	816,000	750,000	787,500	787,500
661-000-000-667.005 Equipmt. Leases (Other Depts.)	23,767	0	74,532	0	0	0
661-000-000-673.000 Sale of Fixed Assets	0	0	0	0	0	0
661-000-000-687.676 Refunds & Rebates-W/Comp	0	0	0	0	0	14,220
661-000-000-687.677 Refunds & Rebates-Healthcare	0	0	0	0	0	18,563
661-000-000-688.000 Miscellaneous	24,098	10,575	12,360	12,360	12,731	12,731
661-000-000-698.000 Insurance Refund	0	0	0	1,894	0	0
661-000-000-699.101 Cont-General Fund	0	0	0	100,000	0	0
Total Revenues	925,875	946,049	1,110,273	1,062,692	1,003,763	1,036,546

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Expenditure Detail

Fund 661 Motor Pool And Garage Fund
Dept 454 Motor Pool

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Proposed	2019/20 Projected	2020/21 Proposed	2020/21 Proposed
Personal Services:						
661-454-000-703.000 Salaries And Wages	212,736	205,088	200,227	200,227	198,393	198,393
661-454-000-707.000 Temporary Wages	0	0	1,000	1,000	1,000	1,000
661-454-000-708.000 Unemployment Comp.	18	17	19	19	19	19
661-454-000-709.000 Employers FICA	15,074	14,843	16,542	16,542	16,402	16,402
661-454-000-713.000 Overtime	2,500	1,688	15,969	15,969	15,969	15,969
661-454-000-715.000 Pension-General	21,684	19,831	26,856	26,859	26,629	26,629
661-454-000-716.000 Pension-MERS DC	64	129	124	124	114	114
661-454-000-718.000 Health Insurance	64,318	49,139	44,798	44,798	43,316	43,316
661-454-000-723.000 Health - MERS HSA	130	240	175	175	185	185
661-454-000-724.000 Workers Compensation	2,831	1,267	1,331	1,331	1,496	1,496
661-454-000-725.000 Other Fringe Benefits	1,179	995	3,408	3,408	3,243	3,243
	320,534	293,237	310,449	310,452	306,766	306,766
Material And Supplies:						
661-454-000-752.000 Office Supplies	768	527	2,354	2,354	2,354	2,354
661-454-000-755.000 Safety Supplies	140	0	1,177	1,177	1,177	1,177
661-454-000-759.000 Gasoline	47,199	40,364	64,200	64,200	64,200	64,200
661-454-000-770.000 Miscellaneous Supplies	19,662	22,030	23,540	23,540	23,540	23,540
661-454-000-773.000 Laundry	1,422	1,506	1,498	1,498	1,543	1,543
661-454-000-774.000 Small Tools	10,945	13,949	21,400	21,400	21,400	21,400
661-454-000-782.000 Materials	217,532	181,372	231,305	231,305	238,244	238,244
	297,668	259,748	345,474	345,474	352,458	352,458
Contractual And Other:						
661-454-000-723.001 Health Insurance-Retirees	24,585	13,799	18,002	15,000	17,250	17,250
661-454-000-808.000 Audit Fees	980	991	1,041	778	817	817
661-454-000-818.000 Contractual Services	11,915	12,412	55,105	55,105	56,758	56,758
661-454-000-853.000 Telephone	592	291	1,323	1,323	1,363	1,363
661-454-000-910.000 Education & Training	60	282	2,204	2,204	2,270	2,270
661-454-000-913.000 Travel	0	0	220	220	227	227
661-454-000-924.000 Utilities	17,522	16,085	19,838	19,838	20,433	20,433
661-454-000-924.002 Utilities-Heating	6,757	8,151	7,715	7,715	7,946	7,946
661-454-000-931.001 Equipment Maintenance	2,050	2,831	5,511	5,511	5,676	5,676
661-454-000-935.000 Insurance	32,574	37,416	38,913	38,240	40,152	40,152
661-454-000-943.000 Equipment Rental - MP	451	2,819	3,605	800	3,605	3,605
661-454-000-961.101 Admin.-General Fund	20,929	19,662	30,661	30,661	30,661	30,661
661-454-000-961.641 Public Works Overhead	4,558	1,417	1,653	1,000	1,500	1,500
661-454-000-961.642 Engineering Overhead	675	159	276	276	284	284
661-454-000-964.000 Refunds	0	2,099	0	0	0	0
	123,648	118,414	186,067	178,671	188,942	188,942
Capital Outlay:						
661-454-000-968.000 Depreciation	204,497	100,781	359,711	250,000	262,500	262,500
661-454-000-981.000 Vehicles/Enterprise Lease	0	0	0	10,022	64,467	64,467
661-454-000-984.000 Software	0	0	5,000	5,000	5,000	5,000
661-454-000-985.000 Machinery & Equipment	0	4,818	358,090	292,441	111,578	111,578
	204,497	105,599	722,801	557,463	443,545	443,545
Debt Service:						
661-454-000-992.000 Interest	5,269	0	0	7,598	15,551	15,551
661-454-000-995.386 Cont.-2018 Cap. Imp. D/S Fd.	0	55,639	55,433	55,433	55,650	55,650
	5,269	55,639	55,433	63,031	71,201	71,201
Total Expenditures	951,616	832,637	1,620,224	1,455,091	1,362,912	1,362,912

(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 2020/21 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 664 Equipment Revolving Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	22,594	11,672	5,781	5,781	5,781	5,781
Expenditures	22,594	11,672	5,781	5,781	5,781	5,781
Excess of Revenues Over (Under)						
Expenditures			0	0	0	0
Add: Proceeds of Loan			0	0	0	0
Depreciation			5,556	5,556	5,667	5,667
Less: Acquisition of fixed assets			0	0	0	0
Payment of loan principal			(5,556)	(5,556)	(5,667)	(5,667)
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 2020/21 Adopted Budget
Revenue Detail

Fund 664 Equipment Revolving Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
664-000-000-626.000 Charges For Goods/Service	22,594	11,672	5,781	5,781	5,781	5,781
Total Revenues	22,594	11,672	5,781	5,781	5,781	5,781

Expenditure Detail

Fund 664 Equipment Revolving Fund
Dept 326 Equipment Revolving

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Capital Outlay:						
664-326-000-968.000 Depreciation	21,711	11,223	5,556	5,556	5,668	5,668
	21,711	11,223	5,556	5,556	5,668	5,668
Debt Service:						
664-326-000-992.000 Interest	883	449	225	225	113	113
	883	449	225	225	113	113
Total Expenditures	22,594	11,672	5,781	5,781	5,781	5,781

(676) Workers Compensation Fund

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

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

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

City of Jackson Fiscal Year 2020/21 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 676 Workers Compensation Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	213,667	191,196	151,000	165,000	165,000	165,000
Expenditures	155,393	113,043	155,670	170,919	166,233	1,066,233
Revenues Over (Under) Expenses	58,274	78,153	(4,670)	(5,919)	(1,233)	(901,233)
Working Capital - Beginning of Year	1,350,424	1,408,698	1,486,851	1,486,851	1,480,932	1,480,932
Working Capital - End of Year	1,408,698	1,486,851	1,482,181	1,480,932	1,479,699	579,699

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 676 Workers Compensation Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
676-000-000-664.000 Interest	56,651	34,288	50,000	45,000	45,000	45,000
676-000-000-698.000 Insurance Refund	11,258	74,415	11,000	30,000	30,000	30,000
676-000-000-699.101 Cont.-General (All) Funds	145,758	82,493	90,000	90,000	90,000	90,000
Total Revenues	213,667	191,196	151,000	165,000	165,000	165,000

Expenditure Detail

Fund 676 Workers Compensation Fund
Dept 676 Workers Compensation Insurance

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Materials & Supplies:						
676-676-000-755.000 Safety Supplies	358	0	500	500	500	500
	358	0	500	500	500	500
Contractual And Other:						
676-676-000-808.000 Audit Fees	129	160	170	37	100	100
676-676-000-907.002 Workers Comp. Claims	89,924	51,101	90,000	100,000	100,000	100,000
676-676-000-907.003 Workers Comp. Fee	61,369	59,747	60,000	67,382	62,633	62,633
676-676-000-961.101 Admin.-General Fund	3,613	2,035	5,000	3,000	3,000	3,000
676-676-000-964.000 Refunds	0	0	0	0	0	900,000
	155,035	113,043	155,170	170,419	165,733	1,065,733
Total Expenses	155,393	113,043	155,670	170,919	166,233	1,066,233

(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 2020/21 Adopted Budget Analysis of Estimated Changes in Working Capital

<i>Fund 677 Self-Insured Healthcare Fund</i>						
	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	5,663,594	4,935,804	5,500,500	4,596,000	5,283,150	5,283,150
Expenditures	5,172,263	5,540,514	5,529,150	4,529,757	5,409,900	5,722,400
Revenues Over (Under) Expenses	491,331	(604,710)	(28,650)	66,243	(126,750)	(439,250)
Working Capital - Beginning of Year	1,499,553	1,990,884	1,386,174	1,386,174	1,452,417	1,452,417
Working Capital - End of Year	1,990,884	1,386,174	1,357,524	1,452,417	1,325,667	1,013,167

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 677 Self-Insured Healthcare Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
677-000-000-664.000 Interest	11,806	24,251	15,000	15,000	15,000	15,000
677-000-000-698.000 Insurance Refund	214,302	117,279	0	0	0	0
677-000-000-699.001 Contributions - Employer	4,556,400	4,026,965	4,600,000	3,846,000	4,422,900	4,422,900
677-000-000-699.002 Contributions - Employee	881,086	767,309	885,500	735,000	845,250	845,250
Total Revenues	5,663,594	4,935,804	5,500,500	4,596,000	5,283,150	5,283,150

Expenditure Detail

Fund 677 Self-Insured Healthcare Fund
Dept 677 Self-Insured Healthcare

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Contractual And Other:						
677-677-000-808.000 Audit Fees	4,397	5,261	5,300	5,357	5,500	5,500
677-677-000-907.008 Health Deductible Claims	226,373	219,767	250,000	230,000	230,000	230,000
677-677-000-907.009 Administrator Fees	71,507	72,274	75,000	77,000	80,000	80,000
677-677-000-907.012 HSA Contributions-IAFF Retirees	106,550	106,550	106,550	96,900	96,900	96,900
677-677-000-907.677 Health Claims-BCBS	3,454,433	3,830,952	4,406,800	3,750,000	4,312,500	4,312,500
677-677-000-910.004 Employee Wellness Programs	7,772	3,429	7,500	4,000	5,000	5,000
677-677-000-961.101 Admin.-General Fund	51,231	52,281	53,000	54,000	55,000	55,000
677-677-000-964.000 Refunds	0	0	0	0	0	937,500
677-677-000-995.736 Contrib-Pub Emp.HC (OPEB)	1,250,000	1,250,000	625,000	312,500	625,000	0
	5,172,263	5,540,514	5,529,150	4,529,757	5,409,900	5,722,400
Total Expenses	5,172,263	5,540,514	5,529,150	4,529,757	5,409,900	5,722,400

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 2020/21 Adopted Budget Analysis of Changes in Fund Balance

Fund 703 County & School Tax Collection Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	15,026	46,107	35,000	47,000	47,000	47,000
Expenditures	15,026	46,107	35,000	47,000	47,000	47,000
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 2020/21 Adopted Budget
Revenue Detail

Fund 703 County & School Tax Collection Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
703-000-000-664.000 Interest	15,026	46,107	35,000	47,000	47,000	47,000
Total Revenues	15,026	46,107	35,000	47,000	47,000	47,000

Expenditure Detail

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

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Contractual And Other:						
703-256-000-995.101 Cont.-General Fund	15,026	46,107	35,000	47,000	47,000	47,000
	15,026	46,107	35,000	47,000	47,000	47,000
Total Expenditures	15,026	46,107	35,000	47,000	47,000	47,000

(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 2020/21 Adopted Budget Analysis of Changes in Fund Balance

Fund 731 Employees Retirement System Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	5,179,223	3,756,654	5,617,302	5,712,302	6,258,343	6,258,343
Expenditures	4,064,758	4,107,689	4,400,000	4,040,000	4,110,000	4,110,000
Excess of Revenues Over (Under) Expenditures	1,114,465	(351,035)	1,217,302	1,672,302	2,148,343	2,148,343
Fund Balance - Beginning of Year	39,184,810	40,299,275	39,948,240	39,948,240	41,620,542	43,768,885
Fund Balance - End of Year	40,299,275	39,948,240	41,165,542	41,620,542	43,768,885	45,917,228

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 731 Employees Retirement System Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
731-000-000-664.000 Interest	9,718	17,132	40,000	60,000	70,000	70,000
731-000-000-666.000 Dividends	231,674	223,493	200,000	275,000	300,000	300,000
731-000-000-669.000 Gain/Loss On Sales	2,303,498	1,156,334	1,500,000	1,500,000	1,750,000	1,750,000
731-000-000-670.000 Unrealized Gain-Investments	1,100,810	864,468	2,000,000	2,000,000	2,250,000	2,250,000
731-000-000-677.000 Employee Contributions	712,503	659,685	809,715	809,715	815,000	815,000
731-000-000-699.101 Cont.-General (All) Funds	821,020	835,542	1,067,587	1,067,587	1,073,343	1,073,343
Total Revenues	5,179,223	3,756,654	5,617,302	5,712,302	6,258,343	6,258,343

Expenditure Detail

Fund 731 Employees Retirement System Fund
Dept 240 Pensioners-General

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Contractual And Other:						
731-240-000-874.000 Retirement Benefits	3,699,559	3,736,939	4,000,000	3,640,000	3,700,000	3,700,000
731-240-000-956.000 Administration	230,852	240,656	250,000	250,000	260,000	260,000
731-240-000-964.000 Refunds	134,347	130,094	150,000	150,000	150,000	150,000
	4,064,758	4,107,689	4,400,000	4,040,000	4,110,000	4,110,000
Total Expenditures	4,064,758	4,107,689	4,400,000	4,040,000	4,110,000	4,110,000

(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 2020/21 Adopted Budget Analysis of Changes in Fund Balance

Fund 732 Policemen's & Firemen's Pension Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	1,052,600	713,849	896,093	856,093	837,841	837,841
Expenditures	811,207	794,673	765,992	761,000	749,000	749,000
Excess of Revenues Over (Under) Expenditures	241,393	(80,824)	130,101	95,093	88,841	88,841
Fund Balance - Beginning of Year	3,273,277	3,514,670	3,433,846	3,433,846	3,528,939	3,528,939
Fund Balance - End of Year	3,514,670	3,433,846	3,563,947	3,528,939	3,617,780	3,617,780

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 732 Policemen's & Firemen's Pension Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
732-000-000-664.000 Interest	10,112	1,672	3,000	3,000	3,000	3,000
732-000-000-666.000 Dividends	47,877	81,503	50,000	100,000	100,000	100,000
732-000-000-669.000 Gain/Loss On Sales	794,929	35,241	150,000	60,000	60,000	60,000
732-000-000-670.000 Unrealized Gain	-367,594	89,182	150,000	150,000	150,000	150,000
732-000-000-699.101 Cont.-General Fund	567,276	506,251	543,093	543,093	524,841	524,841
Total Revenues	1,052,600	713,849	896,093	856,093	837,841	837,841

Expenditure Detail

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

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Contractual And Other:						
732-241-000-874.000 Retirement Benefits	782,877	772,316	745,992	738,000	726,000	726,000
732-241-000-956.000 Administration	28,330	22,357	20,000	23,000	23,000	23,000
	811,207	794,673	765,992	761,000	749,000	749,000
Total Expenditures	811,207	794,673	765,992	761,000	749,000	749,000

(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 2020/21 Adopted Budget Analysis of Changes in Fund Balance

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

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	9,289,375	7,369,657	9,879,682	9,049,682	9,566,061	9,566,061
Expenditures	5,814,356	5,322,826	6,700,000	6,300,000	6,700,000	6,700,000
Excess of Revenues Over (Under) Expenditures	3,475,019	2,046,831	3,179,682	2,749,682	2,866,061	2,866,061
Fund Balance - Beginning of Year	39,599,298	43,074,317	45,121,148	45,121,148	47,870,830	47,870,830
Fund Balance - End of Year	43,074,317	45,121,148	48,300,830	47,870,830	50,736,891	50,736,891

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

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

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
734-000-000-664.000 Interest	162,036	239,314	280,000	250,000	275,000	275,000
734-000-000-666.000 Dividends	532,257	717,412	525,000	725,000	750,000	750,000
734-000-000-669.000 Gain/Loss On Sales	7,750,255	243,479	1,000,000	500,000	600,000	600,000
734-000-000-670.000 Unrealized Gain-Investments	-3,872,970	1,239,849	2,000,000	1,500,000	1,500,000	1,500,000
734-000-000-677.000 Employee Contributions	498,083	507,173	515,000	515,000	525,000	525,000
734-000-000-699.101 Cont.-General Fund	4,219,714	4,422,430	5,559,682	5,559,682	5,916,061	5,916,061
Total Revenues	9,289,375	7,369,657	9,879,682	9,049,682	9,566,061	9,566,061

Expenditure Detail

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

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Contractual And Other:						
734-242-000-874.000 Retirement Benefits	5,502,182	5,146,370	6,400,000	6,000,000	6,400,000	6,400,000
734-242-000-956.000 Administration	286,983	162,906	250,000	250,000	250,000	250,000
734-242-000-964.000 Refunds	25,191	13,550	50,000	50,000	50,000	50,000
	5,814,356	5,322,826	6,700,000	6,300,000	6,700,000	6,700,000
Total Expenditures	5,814,356	5,322,826	6,700,000	6,300,000	6,700,000	6,700,000

(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 2020/21 Adopted Budget Analysis of Changes in Fund Balance

Fund 736 Public Employee Health Care Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	1,352,825	1,371,307	775,000	462,500	775,000	150,000
Expenditures	18,056	53,965	75,000	75,000	75,000	75,000
Excess of Revenues Over (Under) Expenditures	1,334,769	1,317,342	700,000	387,500	700,000	75,000
Fund Balance - Beginning of Year	918,148	2,252,917	3,570,259	3,570,259	3,957,759	3,957,759
Fund Balance - End of Year	2,252,917	3,570,259	4,270,259	3,957,759	4,657,759	4,032,759

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 736 Public Employee Health Care Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
736-000-000-664.000 Interest	0	0	0	0	0	0
736-000-000-669.000 Gain/Loss On Sales	102,825	0	0	0	0	0
736-000-000-670.000 Unrealized Gain-Investments	0	121,307	150,000	150,000	150,000	150,000
736-000-000-699.677 Contrib.-Self-Ins. Healthcare	1,250,000	1,250,000	625,000	312,500	625,000	0
Total Revenues	1,352,825	1,371,307	775,000	462,500	775,000	150,000

Expenditure Detail

Fund 736 Public Employee Health Care Fund
Dept 675 Retirees Health

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Contractual And Other:						
736-675-000-956.000 Administration	18,056	53,965	75,000	75,000	75,000	75,000
	18,056	53,965	75,000	75,000	75,000	75,000
Total Expenditures	18,056	53,965	75,000	75,000	75,000	75,000

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 primarily from the Workers Compensation Fund (677) and other funds, as well as bonds, as needed. As the special assessments are collected these borrowings are repaid together with the interest earned on the special assessments at a rate determined by the City Council.

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

City of Jackson Fiscal Year 2020/21 Adopted Budget Analysis of Changes in Fund Balance

Fund 895 Special Assessment Fund

	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Revenues	669,633	1,437,574	2,670,331	1,402,500	928,906	928,906
Expenditures	387,878	3,762,979	2,265,682	1,402,500	928,906	928,906
Excess of Revenues Over (Under) Expenditures	281,755	(2,325,405)	404,649	0	0	0
Fund Balance - Beginning of Year	(791,261)	(509,506)	(2,834,911)	(2,834,911)	(2,834,911)	(2,834,911)
Fund Balance - End of Year	(509,506)	(2,834,911)	(2,430,262)	(2,834,911)	(2,834,911)	(2,834,911)

City of Jackson
Fiscal Year 2020/21 Adopted Budget
Revenue Detail

Fund 895 Special Assessment Fund

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
895-000-000-664.000 Interest	0	0	0	0	0	0
895-000-000-672.000 Spec. Assessments	276,003	-2,696,271	0	0	0	0
895-000-000-672.202 Spec. Assessment-Major St.	159,614	1,480,942	1,517,708	1,251,957	331,541	331,541
895-000-000-672.203 Spec. Assessment-Local St.	18,076	1,990,375	484,974	64,985	511,807	511,807
895-000-000-672.518 Spec. Assessment-Parking	38,250	63,976	63,000	85,558	85,558	85,558
895-000-000-699.425 Contrib.-2017 MTF Bond Fd	177,690	598,552	604,649	0	0	0
Total Revenues	669,633	1,437,574	2,670,331	1,402,500	928,906	928,906

Expenditure Detail

Fund 895 Special Assessment Fund
Dept 585 Special Assessments

Account Description	2017/18 Actual	2018/19 Actual	2019/20 Budget	2019/20 Projected	2020/21 Proposed	2020/21 Adopted
Contractual And Other:						
895-585-000-995.202 Cont.-Major Street Fund	159,614	1,480,942	1,517,708	1,251,957	331,541	331,541
895-585-000-995.203 Cont.-Local Street Fund	18,076	1,990,375	484,974	64,985	511,807	511,807
895-585-000-995.352 Cont.-2017 MTF Bond D/S	171,938	227,686	200,000	0	0	0
895-585-000-995.518 Cont.-Parking Assessment Fd.	38,250	63,976	63,000	85,558	85,558	85,558
	387,878	3,762,979	2,265,682	1,402,500	928,906	928,906
Total Expenditures	387,878	3,762,979	2,265,682	1,402,500	928,906	928,906

