

**2021-2022  
ADOPTED  
BUDGET**







**CITY OF JACKSON, MICHIGAN**

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**Adopted Budget**

**For The Fiscal Year Ended June 30, 2022**



# **Introductory Section**



**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
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**City of Jackson, Michigan  
List of Principal Officials**



**CITY COUNCIL**

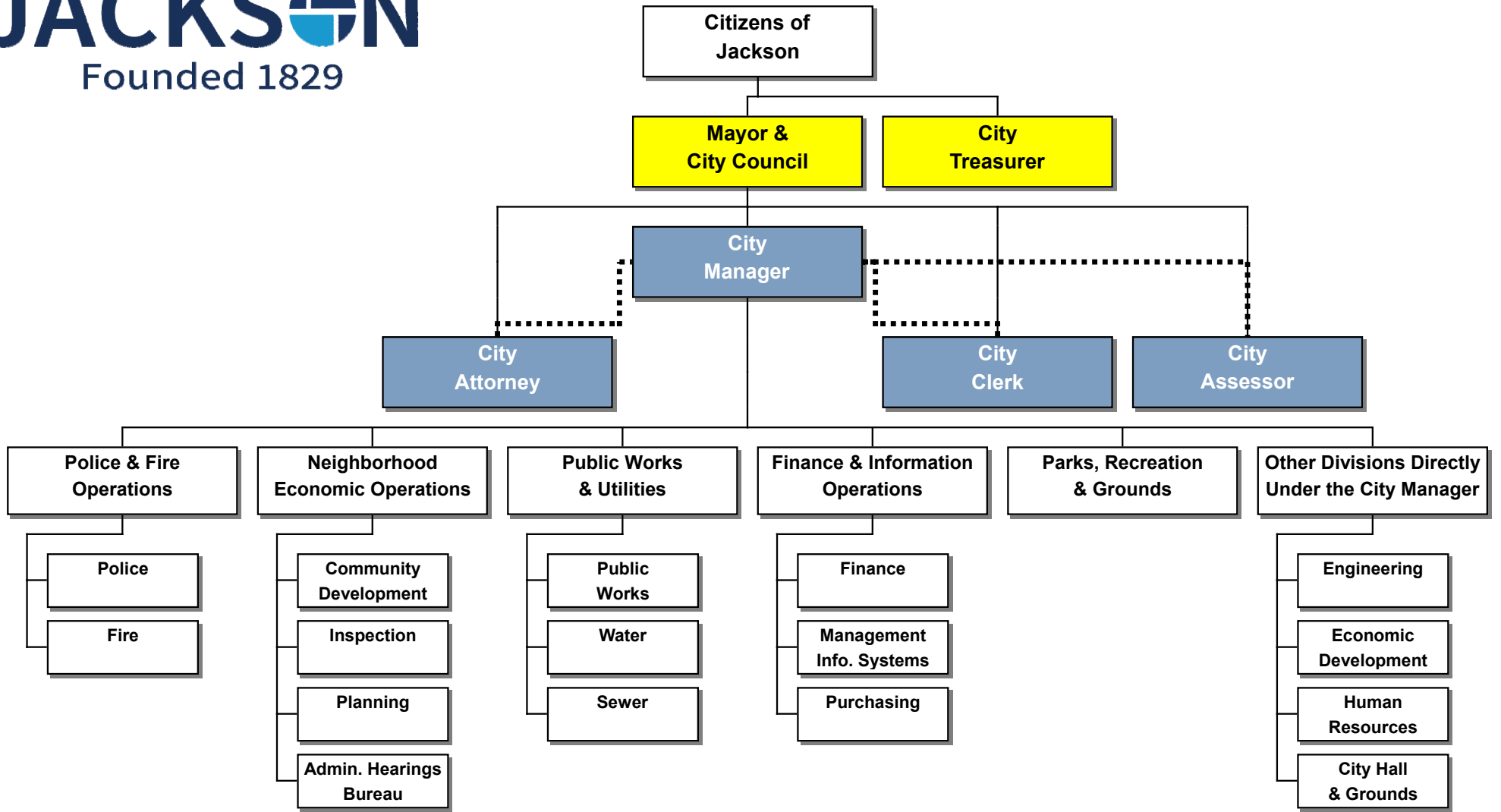
**Derek J. Dobies, Mayor**





<b>Arlene Robinson</b>	<b>1st Ward</b>
<b>Freddie C. Dancy</b>	<b>2nd Ward</b>
<b>Jeromy Alexander</b>	<b>3rd Ward</b>
<b>Laura Dwyer Schlecte</b>	<b>4th Ward</b>
<b>Karen Bunnell</b>	<b>5th Ward</b>
<b>Will Forgrave</b>	<b>6th Ward</b>

**CITY OFFICIALS**

**Jonathan Greene, City Manager**

<b>Martin J. Griffin</b>	<b>City Treasurer &amp; Income Tax Administrator</b>
<b>Matthew Hagerty</b>	<b>City Attorney</b>
<b>Elmer Hitt</b>	<b>Director of Police and Fire Services</b>
<b>Philip J. Hones</b>	<b>Director of Finance</b>
<b>Kelli Hoover</b>	<b>Director of Parks, Recreation &amp; Grounds</b>
<b>Shane Laporte</b>	<b>Neighborhood &amp; Economic Operations Director</b>
<b>Andrea Muray</b>	<b>City Clerk</b>
<b>Michael Osborn</b>	<b>Director of Public Works/Public Utilities Director</b>
<b>Jason Yoakam</b>	<b>City Assessor</b>



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



# BUDGET HIGHLIGHTS FOR FY 2021/22

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## ***INTRODUCTION***

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In accordance with the requirements of the City Charter, I submit to you for your consideration the annual budget for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

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

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

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

## ***TIMETABLE***

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

- April 22** - Submission of the City Manager's Proposed Budget to the City Council.
- May 11** - Public Hearing on the Budget
- May 25** - Adoption of the Budget

## ***FUND OVERVIEW***

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### ***Note Regarding This Budget and the Impact of COVID-19***

Last fiscal year’s FY 2021 budget was initially prepared prior to the outbreak of the COVID-19 virus. Several factors going into that process were unknown at that time and, while we know more about the effects and impact of the virus at this point than we did a year ago, there are still significant unknown issues that we must make assumptions regarding in order to move forward with this process. Some of these more significant issues involve 1) the pending release of the funding and related regulations of the recently enacted American Rescue Plan (ARP) and, 2) the long-term effects of the City’s non-resident workforce continuing to work remotely and thus not being subject to city income tax. As a result, we expect there will be significant adjustments to this budget as we learn more about these and other uncertainties going into the next fiscal year.

## ***MAJOR FUND HIGHLIGHTS***

### **General Fund**

The projected fund balance for June 30, 2022 is \$8.4 million or 30.2% 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 \$10.0 million in budgeted surplus, or 36.0% 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.

A significant part of this fund balance is from the anticipated funding of the American Rescue Plan Act. It is the City’s understanding that these ARP funds can be used, in part, to recovery lost revenues attributable to the COVID-19 pandemic. The City’s income tax revenues prior to the pandemic reached nearly \$ 9.9 million. Last fiscal year the City realized about \$9.1 million in income tax. This year’s projected income tax is \$ 7.3 million with next years projected balance at \$8.0 million. Based on these numbers, we should be able to recover \$ 3.4 million this year for FY 20 and 21 and then \$1.9 million next fiscal year. If actual income tax is higher or lower than this and next year’s estimate, the ARP funds utilized for this revenue loss would be adjusted accordingly.

Total General Fund revenues, excluding transfers, are estimated to decrease by \$1.67 million, or 5.8% below current years projected revenues. The largest decline is in the Federal grant category, which is expected to decrease \$ 1.2 million because of one-time Covid-19 grant funds received in the current fiscal year. Property taxes – Act 345 reflect an increase of \$ 198,968 from projected amounts while the general operating levy is expected to increase \$95,000. Income taxes for the current fiscal year are expected to decrease \$ 1.7 million from prior year levels as collections from non-residents will be impacted.

Property tax revenues are showing indications of stabilizing with moderate growth. Ad Valorem values for fiscal year 2021/22 have increased 2.6 %, which is the fifth straight fiscal year the City has seen an increase. Housing market values continue to show improvement based on recent real estate activity.

General Government expenditures show little change from the current fiscal year. Public safety expenditures are proposed to increase \$604,845, or 3.5%. Public Works expenditures are proposed to increase nearly \$220,000, or 9.7% with the largest increases in Forestry and Grounds Maintenance. Forestry is increasing its tree trimming efforts in order to meet our insurance carrier’s requirements and Grounds Maintenance costs are increasing due to the larger number of vacant city lots that require mowing, snow removal, etc.... Recreation & Culture expenditures are increasing nearly \$ 180,000 with the addition of the new Diversity, Equity & Inclusion Activity (101-806), which has a proposed budget of \$ \$ 248,702. Proposed contributions to other funds include the Sharp Park Operating Fund (\$165,000), the DDA Operating Fund (\$75,000) and the 2018 Capital Improvement Debt Service Fund (\$116,450).

Some of the more significant capital outlay expenditures being proposed for fiscal year 2021/22 include:

- City Hall roof lighting (\$ 50,000) and new second floor carpeting (\$ 17,000)
- Police building improvements including a new roof over the historical room and service desk area (\$38,396) and carpeting (\$5,800)
- Continuation of existing police fleet vehicle leases (\$144,158) for 19 patrol and 4 admin vehicles; 3 new patrol vehicles and 1 admin vehicles are proposed that will be financed internally through the Equipment Revolving Fund #663 at an annual cost of \$ 34,680.
- Fire Department parking lot improvements \$198,393, various building improvements totaling \$171,251, fire equipment proposed at \$90,106 and other smaller fire capital items.
- The seventh of eight payments on the 2016 Pierce – Fire Truck Engine # 3 (\$64,436).

### **Major Street Fund**

Approximately \$8.7 million in street and bridge construction is included in the Major Street Funds' proposed budget as well as \$934,571 in street and bridge maintenance for 2021/22. Some of the largest projects are for the bridge rehabilitation of E. High and for E. Washington over the Grand River. These two projects, which are state projects, are proposed to exceed \$ 2.2 million in total. Other significant projects include the Wisner signal replacement at Ganson, North and Argyle (\$ 1,290,834) and the street construction at Greenwood: Griswold to Morrell (\$885,000). A listing of all street projects can be seen on pages 112 and 118.

### **Local Street Fund**

Local Street construction is proposed at \$1,887,274. Some of the larger projects include work to be performed on Douglas, Biddle, Perrine, and Clinton streets. A listing of all projects can be found on page 123.

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

This fund now includes the operations of the Golf Practice Center, which had previously been accounted for in a separate enterprise fund. Also included in this fund are the operations of the golf course, the mini-golf course and maintenance of the park areas on the east side of Fourth Street. The contribution proposed from the General Fund (\$165,000) is intended to offset these latter maintenance costs of the park areas that are not part of the golf course.

### **Public Improvement Fund**

Funding of Major and Local Street Construction (\$672,688) makes up the bulk of funding uses from the Public Improvement Fund. Debt service transfers totaling \$442,277 including \$ 223,533 toward the debt service requirements on the recently completed King Center Renovation Project, which was funded with \$2 million of 2020 Capital Improvement Bonds. This project was completed in the fall of 2020.

### **American Rescue Plan (ARP) Act Fund**

On March 11<sup>th</sup>, the American Rescue Plan Act was signed into law. This \$1.9 trillion economic stimulus plan is intended to speed up the recovery from the economic and health effects resulting from the COVID-19 pandemic and ongoing recession.

Initial estimates indicate the City may receive slightly more than \$32 million. The first payment (50%) is scheduled to be issued 60 days from the adoption of the Act, or about May 11<sup>th</sup>, with the second half to be issued one year later. The City will have through the end of 2024 to expend these funds. The US Treasury will be issuing regulations that will determine how these funds can be spent.

One of the allowable purposes that these funds can be used is the loss of revenue attributable to the COVID-19. The City has experienced an actual loss of income tax of \$ 826,028 in fiscal year 2020 (when compared to the pre-pandemic fiscal year 2019) and is projected to lose \$2,582,250 in the current fiscal year. Next year's loss estimate is \$1,882,250. These actual and estimated income tax losses are the result of non-resident employees who normally work in the City now working at home, and therefore their wages are exempt, at least for the most part, from the .5% non-resident income tax rate. These estimated losses are shown as transfers from this fund to the General Fund. The estimated portions of these transfers will not be made until the actual losses are known and the final regulations are clarified.

Additional expenditure of these funds will be determined by the City Council as the final regulations are issued and the allowable uses of these funds become clearer and more defined.

### **Debt Service Funds**

Two bond issues were refunded in the spring of 2021. The 2021 City Hall Refunding Bonds (\$4,382,000) refunded the 2013 City Hall Refunding Bonds and resulted in a net present value savings of \$258,164. This savings will result in a lower tax millage which funds this debt service over the remaining 6 years of this issue. The 2021 BRA TIF Refunding Bonds (\$4,272,000) were issued to refund the 2012 BRA TIF Refunding Bonds. The net present value of savings on this issue was \$417,086.

The Debt Summary for these as well as the other outstanding bonds can be found on page 178.

### **Capital Project Funds**

The FY 2022 Proposed Budget includes a new fund – the Lead Service Line Replacement Fund # 403. This new fund will be consolidated with the Water Fund in the annual audit report. Its purpose will be to account for the funds set aside for lead service line replacements and the related expense of those funds. Segregating this function of the Water Department will allow better tracking of expenses and enable more effective decision making as the process of lead line replacements progresses.

### **Sewer Fund**

A proposed 4% rate increase is included in the proposed fiscal year 2022 budget for the Sewer Fund.

The Sanitary Sewer Replacement Fund # 405 receives transfers from the Sewer Fund for the replacement of sewer lines, which are usually done in coordination with street reconstruction. There is over \$3.2 million in proposed sewer construction projects, the largest being the “Monkey Run” (Withington Stadium area) sewer rehabilitation project for \$1.71 million. Other proposed projects can be found on page 220.

The Wastewater Equipment Replacement Fund # 406 also receives transfers from the Sewer Fund, although these are for the replacement of existing as well as new equipment and structures. Some of the larger proposed expenses include \$1.4 million for Electrical Phase I – Main Switchgear replacement. Some of the smaller capital items include the completion of the Myrtle and Lewis Lift-station Controls Upgrade for \$300,000, fleet enterprise lease payments for various vehicles (\$37,083), HVAC upgrades and pump repairs and replacements.

### **Water Fund**

A proposed 12% rate increase is included in the proposed fiscal year 2022 budget for the Water Fund. This rate increase is necessary to begin funding the lead service line replacement program, mentioned above, as well as compensate for a significant reduction in one of the largest ratepayer’s usage.

In addition to Lead Service Line Replacement Fund # 403, the Water Fund also makes annual transfers to the Water Equipment & Replacement Fund # 402. This fund accounts for the new water main construction as well as equipment and structure replacement. New water main construction, which is also coordinated with street construction where feasible, is proposed at slightly over \$3.08 million. A detailed listing can be found on page 210. Proposed equipment additions and structure improvements total over \$1.9 million. Included in that figure is \$600,000 for clarifier renovations (sandblasting, repairs and painting), \$370,000 for meters and related reading equipment, ground storage tank dome roof repairs (\$75,000) and other smaller recurring expenses related to wellfields, pumping stations and the water treatment plant.

***SUMMARY***

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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 upcoming discussions regarding these current budget projections, and especially how we will plan for the expenditure of the ARP Funds.

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.

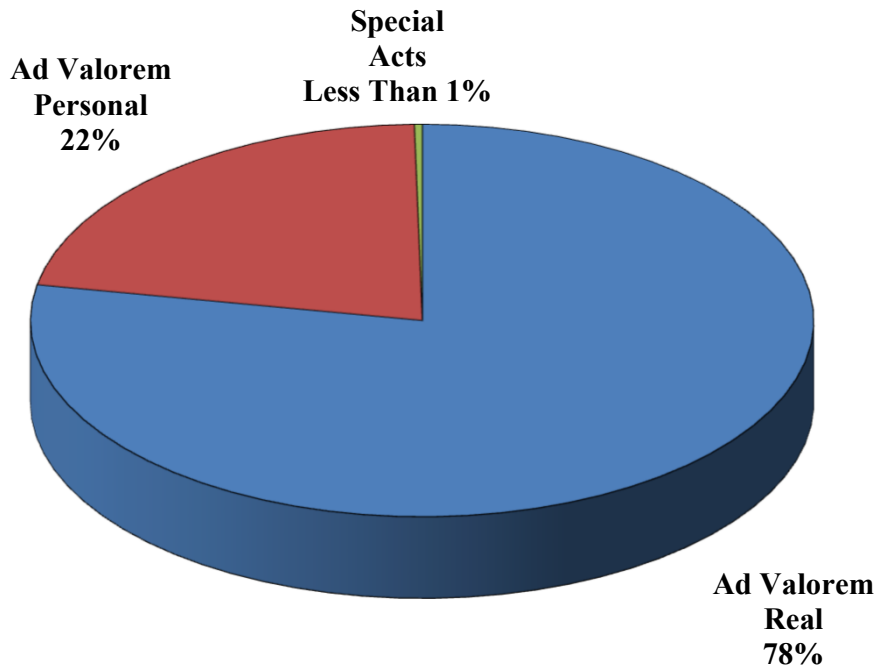
**Respectfully submitted,**



**Jonathan Greene  
Interim City Manager**

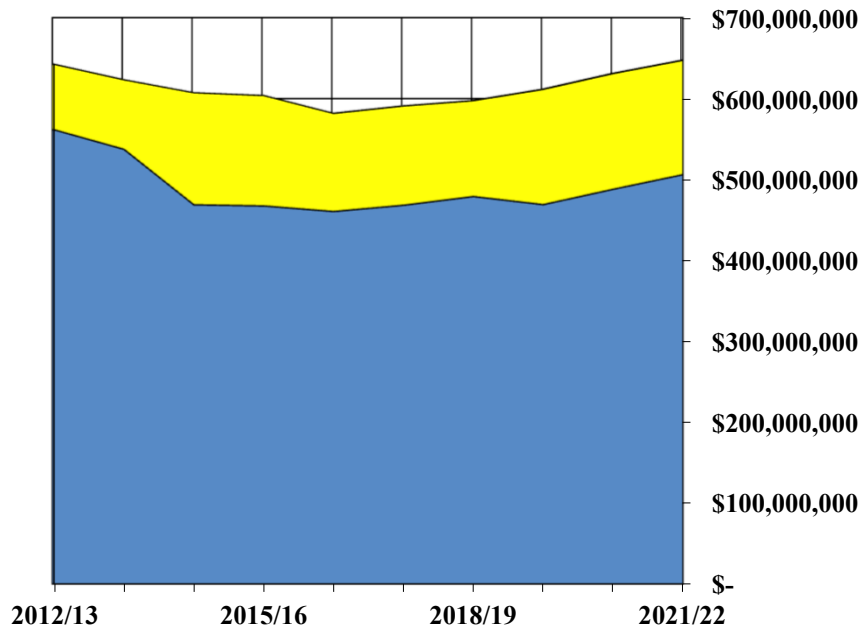
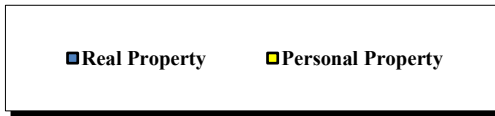
**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Computation of 2021 City Tax Base**

<b>Ad Valorem Taxable Value :</b>		
Real Property <i>(Net of Non-Collectible Ren Zone Values of \$ 1,052,682)</i>	\$ 505,998,053	
Personal Property <i>(Net of Non-Collectible Ren Zone Values of \$235,500)</i>	<u>141,316,700</u>	\$ 647,314,753
<b>Obsolete Property Rehabilitation Act - Frozen</b>		236,191
<b>Neighborhood Enterprise Zone</b>		281,212
<b>Industrial Facilities Tax - New</b>	1,363,601	
	<u>50%</u>	681,801
<b>Land Bank Authority</b>	14,200	
	<u>50%</u>	7,100
<b>Renaissance Zone (50% Taxable)</b>	200,221	
	<u>50%</u>	100,111
<b>Renaissance Zone (75% Taxable)</b>	1,087,961	
	<u>75%</u>	<u>815,971</u>
<b>Total Tentative 2021 City Tax Base</b>		<b><u><u>\$ 649,437,139</u></u></b>



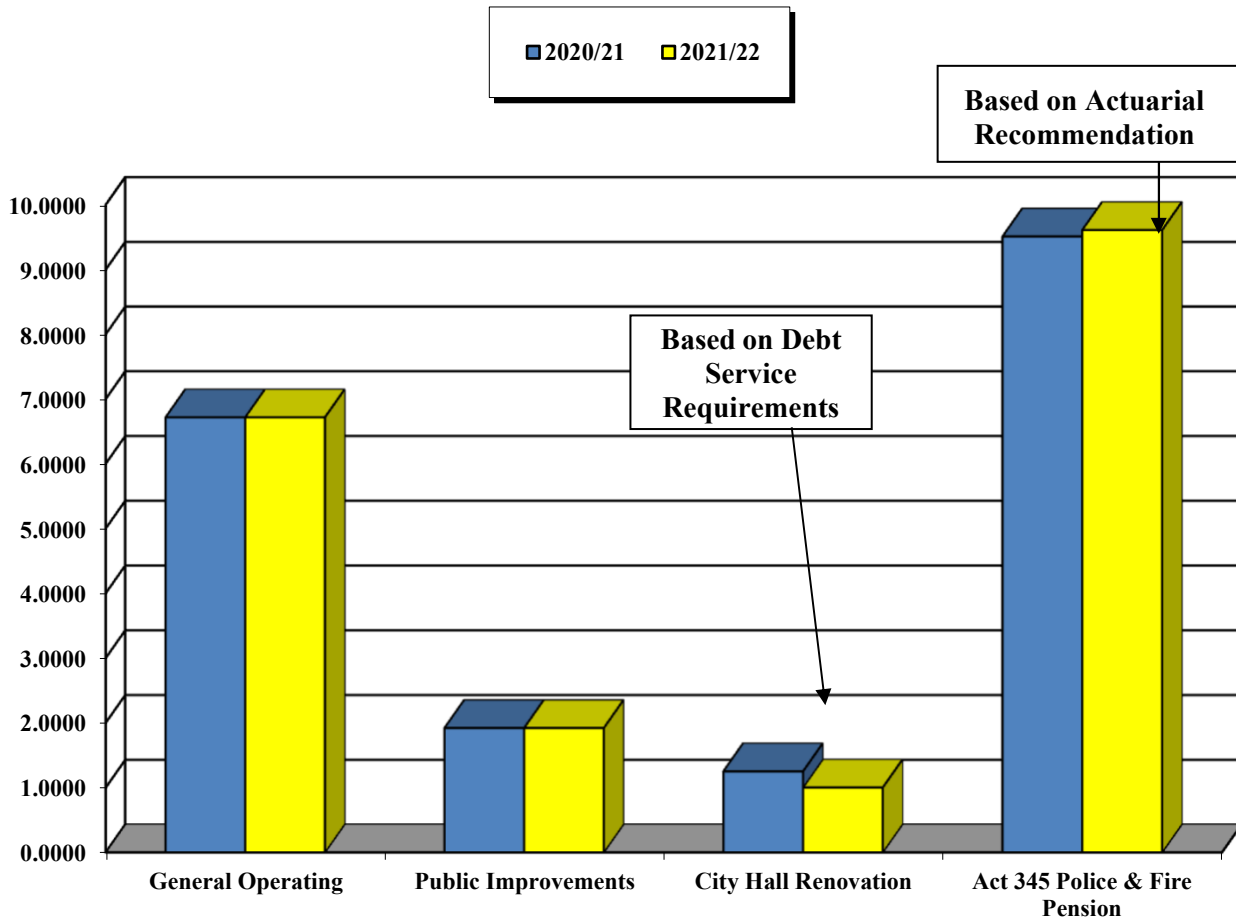
**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Ad Valorem Taxable Values**  
**Ten Year Trends**

<b>Fiscal Year</b>	<b>Real Property</b>	<b>Personal Property</b>	<b>Total (1)</b>	<b>% Change</b>
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%
2021/22	505,998,053	141,316,700	647,314,753	2.60%



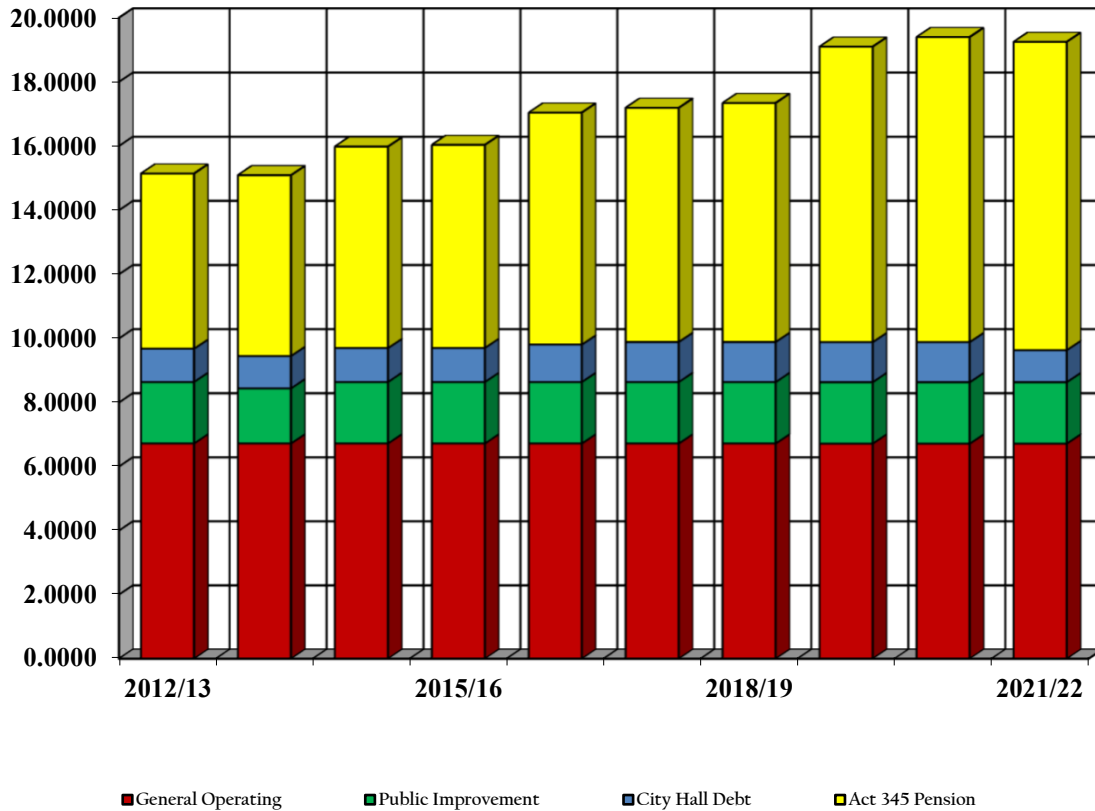
**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Comparison of Tentative Millage Rates**  
**For Fiscal Year 2020/21 and 2021/22**

<u>Purpose of Millage</u>	<u>Millage Rates</u>		<u>Change</u>	
	2020/21	2021/22	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	1.0000	- 0.2500	-20.00%
Act 345 Police & Fire Pension	9.5100	9.6100	+ 0.1000	1.05%
<b>Total City Millage</b>	<b>19.3945</b>	<b>19.2445</b>	<b>- 0.1500</b>	<b>-0.77%</b>



**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**City Millage Rates**  
**Ten Year Trends**

Fiscal Year	General Operating	Public Improvement	Act 345 Police & Fire Pension	City Hall Debt	Total
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
2021/22	6.7158	1.9187	9.6100	1.0000	19.2445





# **Budget Resolutions**



# ANNUAL BUDGET RESOLUTION

## BY THE CITY COUNCIL:

**WHEREAS**, prior to the first regular council meeting in May, the City Manager has submitted to the City Council an estimate of the revenues and expenditures of the City of Jackson for the period from July 1, 2021, through June 30, 2022, 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, 2021 to June 30, 2022, 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 2020/21 budget be amended to those amounts reflected in the 2020/21 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 \$ 647,314,753.

**BE IT FURTHER RESOLVED**, that it is ordered that a tax as set forth below be levied upon the taxable valuation of all industrial property qualified under Act 198 of 1974, property qualified under the Neighborhood Enterprise Zone classification, property qualified under the Land Bank Authority classification, qualified under the Renaissance Zone classification and property qualified under the Obsolete Property Rehabilitation Act (O.P.R.A.) in the City of Jackson, which is estimated to be \$ 2,122,386.

<b>General Operating</b>	<b>6.7158 mills</b>
<b>Public Improvements</b>	<b>1.9187 mills</b>
<b>City Hall Debt</b>	<b>1.0000 mills</b>
<b>State Act 345 Police and Fire Pension</b>	<b><u>9.6100 mills</u></b>
	<b><u>19.2445 mills</u></b>

\* \* \* \* \*

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

I, Andrea Muray, City Clerk, in and for the City of Jackson, County and State aforesaid do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Jackson City Council on the 25th day of May, 2021.

**IN WITNESS WHEREOF**, I have hereunto  
affixed my signature and the Seal of the City  
of Jackson, Michigan, on this 26<sup>th</sup> day of  
May, 2021.

s/ Andrea Muray City Clerk

**Attachment A**  
**Revenue Summary for Fiscal Year 2021/22**

Fund	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>101 General Fund:</b>						
Property Taxes	8,705,148	9,870,857	10,287,285	10,170,123	10,411,253	10,411,253
Income Taxes	9,882,250	9,056,222	7,300,000	7,301,000	8,020,000	8,020,000
Licenses And Permits	258,778	314,806	246,025	233,455	241,325	241,325
Federal Grants	23,551	10,923	18,120	21,875	15,614	15,614
State Grants	7,493	5,227	7,700	5,816	6,110	6,110
State Revenue Sharing	4,657,527	4,399,955	4,546,740	4,838,569	4,789,762	4,789,762
Charges For Services	1,453,405	1,463,195	1,188,030	1,189,871	1,226,259	1,226,259
Fines And Forfeits	398,997	862,897	578,400	200,300	252,150	252,150
Interest & Miscellaneous	198,500	169,263	187,481	164,792	155,000	155,000
Contributions From Other Funds	141,481	145,883	145,000	3,552,778	2,036,750	2,036,750
Miscellaneous	481,734	199,360	1,523,440	1,493,343	186,430	186,430
	<u>26,208,864</u>	<u>26,498,588</u>	<u>26,028,221</u>	<u>29,171,922</u>	<u>27,340,653</u>	<u>27,340,653</u>
<b>102 Budget Stabilization Fund</b>						
Interest	35,012	33,808	36,000	36,000	36,000	36,000
	<u>35,012</u>	<u>33,808</u>	<u>36,000</u>	<u>36,000</u>	<u>36,000</u>	<u>36,000</u>
<b>151 Cemetery Perpetual Maintenance:</b>						
Charges For Goods And Services	26,590	32,349	32,000	32,846	32,846	32,846
Investment income	47,267	45,325	47,000	45,500	45,500	45,500
	<u>73,857</u>	<u>77,674</u>	<u>79,000</u>	<u>78,346</u>	<u>78,346</u>	<u>78,346</u>
<b>155 Ella W. Sharp Endowment:</b>						
Investment income	38,333	49,536	24,000	17,000	24,000	24,000
	<u>38,333</u>	<u>49,536</u>	<u>24,000</u>	<u>17,000</u>	<u>24,000</u>	<u>24,000</u>
<b>160 Lloyd E. Mount Endowment:</b>						
Investment income	9,237	18,997	7,000	6,100	7,000	7,000
	<u>9,237</u>	<u>18,997</u>	<u>7,000</u>	<u>6,100</u>	<u>7,000</u>	<u>7,000</u>
<b>202 Major Street:</b>						
Federal & State Grants	2,379,378	3,156,215	3,087,060	1,582,093	4,716,801	4,716,801
State Gas & Weight Tax	3,051,344	3,188,216	3,000,000	3,000,000	3,100,000	3,100,000
State Trunkline Maintenance	107,889	66,371	206,927	210,865	212,178	212,178
Interest & Miscellaneous	280,642	288,939	251,714	266,906	193,500	193,500
Contributions From Other Funds	4,040,980	3,788,662	2,953,867	2,883,783	455,355	455,355
	<u>9,860,233</u>	<u>10,488,403</u>	<u>9,499,568</u>	<u>7,943,647</u>	<u>8,677,834</u>	<u>8,677,834</u>
<b>203 Local Street:</b>						
State Gas & Weight Tax	926,084	967,180	775,000	775,000	825,000	825,000
State MDOT Supplemental	464,550	0	0	0	0	0
Interest & Miscellaneous	31,697	25,536	31,473	22,973	1,500	1,500
Contributions From Other Funds	3,217,199	650,476	1,395,837	1,047,214	1,679,588	1,679,588
	<u>4,639,530</u>	<u>1,643,192</u>	<u>2,202,310</u>	<u>1,845,187</u>	<u>2,506,088</u>	<u>2,506,088</u>
<b>208 Ella W. Sharp Park Operating:</b>						
General	581,523	480,322	577,014	551,218	574,040	574,040
Golf Practice Center:	0	549	37,226	37,026	35,708	35,708
Sharp Park Mini-Golf Course	49,272	33,311	50,062	47,563	52,122	52,122
Parks & Facilities Maintenance	153,379	153,469	181,463	192,663	181,862	181,862
	<u>784,174</u>	<u>667,651</u>	<u>845,765</u>	<u>828,470</u>	<u>843,732</u>	<u>843,732</u>
<b>245 Public Improvement:</b>						
Property Taxes	1,130,622	1,186,374	1,177,400	1,155,432	1,171,500	1,171,500
Interest	15,574	15,504	10,000	10,000	10,000	10,000
	<u>1,146,196</u>	<u>1,201,878</u>	<u>1,187,400</u>	<u>1,165,432</u>	<u>1,181,500</u>	<u>1,181,500</u>
<b>246 Cortland St. Redevelopment Projects:</b>						
Miscellaneous-Donations	300,000	0	74,640	498,850	0	0
Contributions From Other Funds	1,966,301	1,073,881	24,000	0	0	0
	<u>2,266,301</u>	<u>1,073,881</u>	<u>98,640</u>	<u>498,850</u>	<u>0</u>	<u>0</u>

**Attachment A**  
**Revenue Summary for Fiscal Year 2021/22**

Fund	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>249 Building Department:</b>						
Licenses, Permits & Fees	579,778	582,592	472,500	512,500	492,500	492,500
Interest & Miscellaneous	8,145	10,161	31,398	29,398	2,000	2,000
	<u>587,923</u>	<u>592,753</u>	<u>503,898</u>	<u>541,898</u>	<u>494,500</u>	<u>494,500</u>
<b>251 Housing Code Enforcement:</b>						
Charges For Goods And Services	1,108,058	733,064	1,005,000	840,000	880,000	880,000
Interest & Miscellaneous	76,930	56,476	120,049	101,549	63,000	63,000
Contributions From Other Funds	0	166,000	212,300	225,000	225,000	225,000
	<u>1,184,988</u>	<u>955,540</u>	<u>1,337,349</u>	<u>1,166,549</u>	<u>1,168,000</u>	<u>1,168,000</u>
<b>252 Building Demolitions:</b>						
Demolitions	158,757	116,393	0	149,805	0	0
Interest & Miscellaneous	1,996	1,003	1,000	1,500	1,500	1,500
Contributions From Other Funds	875,000	0	0	0	0	0
	<u>1,035,753</u>	<u>117,396</u>	<u>1,000</u>	<u>151,305</u>	<u>1,500</u>	<u>1,500</u>
<b>265 Drug Law Enforcement:</b>						
Sale of Property	1,882	0	500	0	500	500
Interest & Miscellaneous	28,912	24,328	18,187	8,380	15,100	15,100
	<u>30,794</u>	<u>24,328</u>	<u>18,687</u>	<u>8,380</u>	<u>15,600</u>	<u>15,600</u>
<b>273 Project Safe Neighborhood Grant:</b>						
Federal Grants	0	0	0	45,000	111,565	111,565
	<u>0</u>	<u>0</u>	<u>0</u>	<u>45,000</u>	<u>111,565</u>	<u>111,565</u>
<b>275 Byrne JAG Grant:</b>						
Federal Grants	35,989	84,405	0	11,473	0	0
	<u>35,989</u>	<u>84,405</u>	<u>0</u>	<u>11,473</u>	<u>0</u>	<u>0</u>
<b>278 Coronavirus Emerg. Suppl. Funding Prog.:</b>						
Federal Grants	0	0	0	6,890	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,890</u>	<u>0</u>	<u>0</u>
<b>279 American Rescue Plan Act:</b>						
Federal Grants	0	0	0	16,017,651	16,017,651	16,017,651
	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,017,651</u>	<u>16,017,651</u>	<u>16,017,651</u>
<b>282 Lead Hazard Control Grant:</b>						
Federal Grants	100,819	106,924	0	0	0	0
Contributions From Other Funds	0	50,774	0	20,990	0	0
	<u>100,819</u>	<u>157,698</u>	<u>0</u>	<u>20,990</u>	<u>0</u>	<u>0</u>
<b>296 Recreation Activity:</b>						
Charges For Goods And Services	259,273	162,916	238,300	72,000	212,800	212,800
Interest & Miscellaneous	4,102	3,470	8,770	7,270	4,000	4,000
	<u>263,375</u>	<u>166,386</u>	<u>247,070</u>	<u>79,270</u>	<u>216,800</u>	<u>216,800</u>
<b>297 JPS Recreation Millage Program:</b>						
Contributions From Local Units	587,448	630,228	570,000	630,228	645,000	645,000
Interest & Miscellaneous	1,265	509	42,374	41,874	500	500
	<u>588,713</u>	<u>630,737</u>	<u>612,374</u>	<u>672,102</u>	<u>645,500</u>	<u>645,500</u>
<b>308 2020 Capital Improvement Bonds Debt Service:</b>						
Contributions From Other Funds	0	0	220,508	223,627	223,533	223,533
	<u>0</u>	<u>0</u>	<u>220,508</u>	<u>223,627</u>	<u>223,533</u>	<u>223,533</u>
<b>352 2017 Mich. Trans. Fund Bonds Debt Service:</b>						
Contributions From Other Funds	762,681	759,186	760,448	760,448	761,350	761,350
	<u>762,681</u>	<u>759,186</u>	<u>760,448</u>	<u>760,448</u>	<u>761,350</u>	<u>761,350</u>

**Attachment A**  
**Revenue Summary for Fiscal Year 2021/22**

Fund	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>366 2013 City Hall Refunding Debt Service:</b>						
Property Taxes	795,734	876,175	774,600	825,490	0	0
Interest	2,702	5,531	2,500	2,500	0	0
	<u>798,436</u>	<u>881,706</u>	<u>777,100</u>	<u>827,990</u>	<u>0</u>	<u>0</u>
<b>367 2021 City Hall Refunding Debt Service:</b>						
Property Taxes	0	0	0	0	678,600	678,600
Interest & Miscellaneous	0	0	0	0	2,000	2,000
Bond Proceeds	0	0	0	4,382,000	0	0
Contributions From Other Funds	0	0	0	210,283	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,592,283</u>	<u>680,600</u>	<u>680,600</u>
<b>385 2016 Capital Improvement Bonds Debt Service:</b>						
Contributions From Other Funds	139,316	140,863	142,186	142,186	143,275	143,275
	<u>139,316</u>	<u>140,863</u>	<u>142,186</u>	<u>142,186</u>	<u>143,275</u>	<u>143,275</u>
<b>386 2018 Capital Improvement Bonds Debt Service:</b>						
Contributions From Other Funds	1,437,709	1,432,375	1,438,000	1,438,000	1,443,000	1,443,000
	<u>1,437,709</u>	<u>1,432,375</u>	<u>1,438,000</u>	<u>1,438,000</u>	<u>1,443,000</u>	<u>1,443,000</u>
<b>389 2017 BRA TIF Refunding Debt Service:</b>						
Bond Proceeds						
Contributions From Other Funds	415,620	420,868	420,852	420,852	415,704	415,704
	<u>415,620</u>	<u>420,868</u>	<u>420,852</u>	<u>420,852</u>	<u>415,704</u>	<u>415,704</u>
<b>391 2021 BRA TIF Refunding Debt Service:</b>						
Bond Proceeds	0	0	0	4,272,000	0	0
Contributions From Other Funds	0	0	0	78,684	758,700	758,700
	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,350,684</u>	<u>758,700</u>	<u>758,700</u>
<b>394 2001 DDA TIF Debt Service:</b>						
Contributions From Other Funds	2,200,750	2,330,750	2,460,750	2,460,750	2,597,987	2,597,987
	<u>2,200,750</u>	<u>2,330,750</u>	<u>2,460,750</u>	<u>2,460,750</u>	<u>2,597,987</u>	<u>2,597,987</u>
<b>395 2019 DDA TIF Refunding Debt Service:</b>						
Bond Proceeds	0	5,715,000	0	0	0	0
Contributions From Other Funds	0	107,667	206,687	206,687	205,630	205,630
	<u>0</u>	<u>5,822,667</u>	<u>206,687</u>	<u>206,687</u>	<u>205,630</u>	<u>205,630</u>
<b>397 2012 BRA TIF Refunding Debt Service:</b>						
Contributions From Other Funds	739,369	753,769	787,319	703,555	0	0
	<u>739,369</u>	<u>753,769</u>	<u>787,319</u>	<u>703,555</u>	<u>0</u>	<u>0</u>
<b>401 Capital Projects:</b>						
Investment Income	565	646	500	500	500	500
Contributions From Other Funds	175,640	155,105	238,713	145,415	0	0
Donations/Miscellaneous	71,166	47,705	0	70,278	0	0
	<u>247,371</u>	<u>203,456</u>	<u>239,213</u>	<u>216,193</u>	<u>500</u>	<u>500</u>
<b>402 Water Equipment &amp; Replacement:</b>						
Investment Income	72,214	66,531	21,855	32,250	22,511	22,511
Contributions From Other Funds	3,806,767	6,714,782	4,731,294	3,881,507	3,247,243	3,247,243
	<u>3,878,981</u>	<u>6,781,313</u>	<u>4,753,149</u>	<u>3,913,757</u>	<u>3,269,754</u>	<u>3,269,754</u>
<b>403 Lead Service Line Replacement:</b>						
State Loan Program	0	0	0	0	482,096	482,096
Contributions From Other Funds	0	0	0	103,952	363,150	363,150
	<u>0</u>	<u>0</u>	<u>0</u>	<u>103,952</u>	<u>845,246</u>	<u>845,246</u>
<b>404 Sanitary Sewer Maintenance:</b>						
Contributions From Other Funds	266,856	229,760	416,641	368,991	391,202	391,202
	<u>266,856</u>	<u>229,760</u>	<u>416,641</u>	<u>368,991</u>	<u>391,202</u>	<u>391,202</u>

**Attachment A**  
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Fund	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>405 Sanitary Sewer Replacement:</b>						
Interest & Miscellaneous	141,861	35,132	15,000	15,000	10,000	10,000
Contributions From Other Funds	1,242,857	1,251,449	1,041,647	750,000	1,028,575	1,028,575
	<u>1,384,718</u>	<u>1,286,581</u>	<u>1,056,647</u>	<u>765,000</u>	<u>1,038,575</u>	<u>1,038,575</u>
<b>406 Wastewater Equipment Replacement:</b>						
Investment Income	38,903	26,396	15,000	15,000	15,450	15,450
Contributions From Other Funds	1,225,252	3,260,748	1,257,300	1,257,300	1,446,000	1,446,000
	<u>1,264,155</u>	<u>3,287,144</u>	<u>1,272,300</u>	<u>1,272,300</u>	<u>1,461,450</u>	<u>1,461,450</u>
<b>408 2020 Capital Improvement Bonds Construction:</b>						
Interest & Miscellaneous	0	63,250	0	4,840	0	0
Bond Proceeds	0	2,004,000	0	0	0	0
	<u>0</u>	<u>2,067,250</u>	<u>0</u>	<u>4,840</u>	<u>0</u>	<u>0</u>
<b>425 2017 Mich. Trans. Fund Bonds Construction:</b>						
Investment Income	59,696	30,632	6,000	1,574	0	0
	<u>59,696</u>	<u>30,632</u>	<u>6,000</u>	<u>1,574</u>	<u>0</u>	<u>0</u>
<b>486 2018 Capital Improvement Bonds Construction:</b>						
Investment Income	360,980	341,352	5,000	78,528	0	0
	<u>360,980</u>	<u>341,352</u>	<u>5,000</u>	<u>78,528</u>	<u>0</u>	<u>0</u>
<b>489 Brownfield Redevelopment Authority:</b>						
Property Taxes	1,280,901	1,342,056	1,359,174	1,378,864	1,331,180	1,331,180
Interest & Miscellaneous	19,369	14,364	10,099	10,099	9,000	9,000
	<u>1,300,270</u>	<u>1,356,420</u>	<u>1,369,273</u>	<u>1,388,963</u>	<u>1,340,180</u>	<u>1,340,180</u>
<b>494 Downtown Development Authority Project:</b>						
Property Taxes	1,266,070	1,498,826	1,585,000	1,655,933	1,790,256	1,790,256
Interest & Miscellaneous	48,309	43,505	30,000	30,000	30,000	30,000
Rents and Royalties	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
	<u>2,814,379</u>	<u>3,042,331</u>	<u>3,115,000</u>	<u>3,185,933</u>	<u>3,320,256</u>	<u>3,320,256</u>
<b>514 Auto Parking System:</b>						
Parking Fines And Permits	9,783	4,506	4,300	620	700	700
Interest & Miscellaneous	476	117,174	200	50	50	50
Contributions From Other Funds	645,453	574,877	208,542	92,143	92,143	92,143
	<u>655,712</u>	<u>696,557</u>	<u>213,042</u>	<u>92,813</u>	<u>92,893</u>	<u>92,893</u>
<b>518 Parking Assessment:</b>						
Parking Fines And Permits	209,808	192,061	178,146	129,138	174,646	174,646
Interest & Miscellaneous	5,486	3,397	5,120	5,170	850	850
Contributions From Other Funds	68,976	85,558	85,558	85,546	85,546	85,546
	<u>284,270</u>	<u>281,016</u>	<u>268,824</u>	<u>219,854</u>	<u>261,042</u>	<u>261,042</u>
<b>519 Cooper/Francis Parking Decks:</b>						
Parking Fines And Permits	9,577	11,076	12,000	12,000	12,000	12,000
Interest & Miscellaneous	8,434	8,488	4,050	4,050	4,150	4,150
	<u>18,011</u>	<u>19,564</u>	<u>16,050</u>	<u>16,050</u>	<u>16,150</u>	<u>16,150</u>
<b>520 Blackstone Parking Deck:</b>						
Bond Proceeds	0	0	11,530,000	0	0	0
	<u>0</u>	<u>0</u>	<u>11,530,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>590 Sewer:</b>						
Charges For Goods & Services	6,519,888	6,360,111	6,814,412	6,605,014	6,571,106	6,571,106
State Grants	825,433	644,255	0	580,025	0	0
Penalties & Interest	157,923	137,242	100,424	49,791	66,000	66,000
Miscellaneous	387	23,593	135,587	146,302	10,000	10,000
	<u>7,503,631</u>	<u>7,165,201</u>	<u>7,050,423</u>	<u>7,381,132</u>	<u>6,647,106</u>	<u>6,647,106</u>

## Attachment A

### Revenue Summary for Fiscal Year 2021/22

Fund	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>591 Water:</b>						
Charges For Goods & Services	9,434,601	10,588,437	11,832,921	11,868,944	11,358,229	11,358,229
State Grants	0	252,397	0	80,641	0	0
Penalties & Interest	276,167	216,656	191,917	78,745	120,744	120,744
Contributions From Other Funds	251,754	263,234	410,143	352,788	355,474	355,474
Miscellaneous	0	22,549	227,794	227,794	0	0
	<u>9,962,522</u>	<u>11,343,273</u>	<u>12,662,775</u>	<u>12,608,912</u>	<u>11,834,447</u>	<u>11,834,447</u>
<b>641 Public Works Administration:</b>						
Charges For Goods & Services	378,026	399,034	407,720	351,800	362,354	362,354
Interest & Miscellaneous	8,784	8,497	35,725	35,754	4,532	4,532
	<u>386,810</u>	<u>407,531</u>	<u>443,445</u>	<u>387,554</u>	<u>366,886</u>	<u>366,886</u>
<b>642 Engineering Administration:</b>						
Charges For Goods And Services	306,674	269,760	300,000	286,729	266,064	266,064
Interest & Miscellaneous	2,141	2,228	11,580	11,580	650	650
	<u>308,815</u>	<u>271,988</u>	<u>311,580</u>	<u>298,309</u>	<u>266,714</u>	<u>266,714</u>
<b>643 Local Site Remediation Revolving:</b>						
Investment Income & Miscellaneous	2,748	2,408	300	300	300	300
Contributions From Other Funds	58,659	66,614	64,832	65,445	0	0
	<u>61,407</u>	<u>69,022</u>	<u>65,132</u>	<u>65,745</u>	<u>300</u>	<u>300</u>
<b>661 Motor Pool And Garage:</b>						
Charges For Goods And Services	129,118	137,797	180,689	136,780	141,206	141,206
Investment Income & Miscellaneous	62,019	21,290	68,357	164,158	51,930	51,930
Equipment Rental	754,912	721,057	787,500	914,901	942,348	942,348
Contributions From Other Funds	0	100,000	0	0	0	0
	<u>946,049</u>	<u>980,144</u>	<u>1,036,546</u>	<u>1,215,839</u>	<u>1,135,484</u>	<u>1,135,484</u>
<b>664 Equipment Revolving:</b>						
Charges For Goods & Services	11,672	5,781	5,781	5,781	0	0
	<u>11,672</u>	<u>5,781</u>	<u>5,781</u>	<u>5,781</u>	<u>0</u>	<u>0</u>
<b>676 Workers Compensation:</b>						
Interest & Miscellaneous	108,703	44,716	75,000	32,575	30,000	30,000
Contributions From Other Funds	82,493	83,667	90,000	578,375	80,000	80,000
	<u>191,196</u>	<u>128,383</u>	<u>165,000</u>	<u>610,950</u>	<u>110,000</u>	<u>110,000</u>
<b>677 Self-Insured Healthcare:</b>						
Interest & Miscellaneous	141,530	15,071	15,000	7,500	7,500	7,500
Contributions - City	4,026,965	3,853,443	4,422,900	3,850,000	4,500,000	4,500,000
Contributions - Employees	767,309	734,984	845,250	735,000	735,000	735,000
Contributions - General Fund	0	0	0	400,000	0	0
	<u>4,935,804</u>	<u>4,603,498</u>	<u>5,283,150</u>	<u>4,992,500</u>	<u>5,242,500</u>	<u>5,242,500</u>
<b>703 County &amp; School Tax Collection:</b>						
Interest & Miscellaneous	46,107	47,363	47,000	48,000	48,000	48,000
	<u>46,107</u>	<u>47,363</u>	<u>47,000</u>	<u>48,000</u>	<u>48,000</u>	<u>48,000</u>
<b>731 Employees Retirement System:</b>						
Investment Income	2,261,427	1,428,143	4,370,000	7,815,000	4,065,000	4,065,000
Employee Contributions	659,685	728,393	815,000	750,000	750,000	750,000
Employer Contributions	835,542	1,058,427	1,073,343	1,073,343	1,105,961	1,105,961
	<u>3,756,654</u>	<u>3,214,963</u>	<u>6,258,343</u>	<u>9,638,343</u>	<u>5,920,961</u>	<u>5,920,961</u>
<b>732 Policemen's &amp; Firemen's Pension:</b>						
Investment Income	207,598	97,237	313,000	658,500	296,500	296,500
Contributions From General Fund	506,251	543,093	524,841	524,841	363,236	363,236
	<u>713,849</u>	<u>640,330</u>	<u>837,841</u>	<u>1,183,341</u>	<u>659,736</u>	<u>659,736</u>

**Attachment A**  
**Revenue Summary for Fiscal Year 2021/22**

<b>Fund</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>734 Policemen's &amp; Firemen's Pension-Act 345:</b>						
Investment Income	2,440,054	1,438,229	3,125,000	9,350,000	3,350,000	<b>3,350,000</b>
Employee Contributions	507,173	514,402	525,000	525,000	530,000	<b>530,000</b>
Contributions From General Fund	4,422,430	5,559,682	5,916,061	5,916,061	5,939,831	<b>5,939,831</b>
	<u>7,369,657</u>	<u>7,512,313</u>	<u>9,566,061</u>	<u>15,791,061</u>	<u>9,819,831</u>	<u><b>9,819,831</b></u>
<b>736 Public Employee Health Care:</b>						
Investment Income	121,307	105,140	150,000	850,000	200,000	<b>200,000</b>
Contributions From Other Funds	1,250,000	312,500	0	0	0	<b>0</b>
	<u>1,371,307</u>	<u>417,640</u>	<u>150,000</u>	<u>850,000</u>	<u>200,000</u>	<u><b>200,000</b></u>
<b>805 2020 Special Assessment Bonds Construction</b>						
Bond Proceeds	0	0	0	1,496,000	0	<b>0</b>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,496,000</u>	<u>0</u>	<u><b>0</b></u>
<b>852 Special Assessment Debt Service</b>						
Contributions From Other Funds	0	0	0	10,472	157,420	<b>157,420</b>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,472</u>	<u>157,420</u>	<u><b>157,420</b></u>
<b>895 Special Assessment:</b>						
Special Assessments	839,022	949,810	928,906	420,938	777,166	<b>777,166</b>
Contributions From Other Funds	598,552	76,582	0	0	0	<b>0</b>
	<u>1,437,574</u>	<u>1,026,392</u>	<u>928,906</u>	<u>420,938</u>	<u>777,166</u>	<u><b>777,166</b></u>

**Attachment B**  
**Expense Summary for Fiscal Year 2021/22**

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>General Fund:</b>						
101-101 City Council	102,938	100,797	108,860	108,060	113,060	113,060
101-103 Charter Commission	140	1,969	2,500	2,500	2,500	2,500
101-172 City Manager	574,242	762,234	599,641	452,530	433,880	433,880
101-191 Finance	434,318	445,225	458,828	469,621	465,541	465,541
101-215 City Clerk	183,779	228,891	299,556	306,332	306,669	306,669
101-228 Mgt. Information Services	292,231	300,867	323,775	390,174	360,819	360,819
101-233 Purchasing	109,624	116,842	124,686	121,928	123,257	123,257
101-253 City Treasurer	339,393	326,752	393,767	365,170	398,079	398,079
101-254 City Income Tax Admin.	234,456	191,442	202,557	190,390	215,172	215,172
101-257 City Assessor	490,386	510,420	360,959	422,825	423,890	423,890
101-262 City Clerk-Elections	74,455	111,295	130,312	148,175	136,800	136,800
101-265 City Hall & Grounds	329,573	285,735	352,714	351,819	419,346	419,346
101-266 City Attorney	612,049	600,977	632,522	623,514	624,627	624,627
101-270 Personnel	297,486	324,952	328,950	232,566	285,272	285,272
101-278 Unallocated	798,478	778,171	852,618	745,596	800,750	800,750
101-299 Admin. Hearings Bureau	384,144	657,339	415,945	169,115	186,160	186,160
101-301 Police	9,168,232	10,030,179	10,498,221	10,038,446	10,730,184	10,730,184
101-311 OHSP Grant	6,740	6,007	15,000	15,000	12,806	12,806
101-320 Consortium Training	30,284	11,067	30,000	26,250	27,500	27,500
101-321 In-Service Training	6,754	3,499	7,000	7,000	7,000	7,000
101-340 Fire Suppression	3,584,920	4,170,090	4,587,065	4,816,777	5,195,936	5,195,936
101-350 Public Safety - Unallocated	1,914,280	2,099,208	2,242,591	1,972,151	2,011,296	2,011,296
101-442 Forestry	454,184	464,564	474,392	541,019	588,607	588,607
101-444 Sidewalk Construction	29,070	23,945	37,704	41,564	43,065	43,065
101-445 Drains At Large	33,359	40,283	76,686	81,731	85,043	85,043
101-450 Street Lighting	577,638	533,002	571,111	574,876	576,110	576,110
101-455 Weed Control	70,926	94,861	99,940	98,969	103,743	103,743
101-465 Ground Maintenance	174,950	382,083	401,199	452,117	456,970	456,970
101-567 Cemeteries	289,012	284,176	305,875	303,850	309,234	309,234
101-571 Tax Property Maintenance	253,784	365,056	224,045	229,118	238,246	238,246
101-572 Civic Affairs	51,288	63,001	73,986	92,717	83,703	83,703
101-701 Planning	143,503	164,177	239,423	266,319	224,224	224,224
101-728 Economic Development	442,117	422,583	115,000	139,500	111,000	111,000
101-752 Parks, Rec. & Grounds Admin.	543,162	488,036	376,941	347,878	292,640	292,640
101-758 Lt. Nixon Memorial Park	87,987	68,232	92,550	25,133	65,857	65,857
101-771 Parks and Facilities Maint.	699,082	668,429	655,296	624,604	696,158	696,158
101-803 Historical District	8,644	10,731	10,737	11,563	11,673	11,673
101-806 Diversity, Equity & Inclusion	0	0	0	165,508	248,702	248,702
101-965 Contributions to Other Funds	3,102,164	1,318,248	285,547	1,187,037	356,450	356,450
<b>General Fund Total</b>	<b>26,929,772</b>	<b>27,455,365</b>	<b>27,008,499</b>	<b>27,159,442</b>	<b>27,771,969</b>	<b>27,771,969</b>
<b>102 Budget Stabilization Fund</b>	<b>35,012</b>	<b>33,808</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>
<b>Permanent Funds:</b>						
151 Cemetery Perpetual Maintenance	47,267	45,325	47,000	45,500	45,500	45,500
155 Ella W. Sharp Endowment	22,733	23,852	24,000	17,000	24,000	24,000
160 Lloyd E. Mount Endowment	4,992	6,851	7,000	6,100	7,000	7,000

**Attachment B**  
**Expense Summary for Fiscal Year 2021/22**

		2018/19	2019/20	2020/21	2020/21	2021/22	2021/22
		Actual	Actual	Budget	Projected	Proposed	Adopted
<b>Special Revenue Funds :</b>							
202	Major Street	7,866,178	9,354,567	11,862,604	8,869,415	11,420,293	<b>11,420,293</b>
203	Local Street	2,596,802	2,258,846	3,988,617	3,544,984	2,780,308	<b>2,780,308</b>
208	Ella W. Sharp Park Operating	784,174	667,651	845,765	828,470	843,732	<b>843,732</b>
245	Public Improvement	1,140,597	851,489	1,282,941	1,392,702	1,114,965	<b>1,114,965</b>
246	Cortland St. Redevelopment Projects	2,261,301	1,073,881	98,452	44,327	34,560	<b>34,560</b>
249	Building Department	426,476	610,672	694,190	744,742	722,358	<b>722,358</b>
251	Housing Code Enforcement	1,181,857	1,000,227	1,284,753	1,134,259	1,181,712	<b>1,181,712</b>
252	Building Demolitions	705,855	319,994	61,750	549,828	61,780	<b>61,780</b>
265	Drug Law Enforcement	17,945	22,237	17,697	17,858	17,968	<b>17,968</b>
273	Project Safe Neighborhood Grant	0	0	0	45,000	111,565	<b>111,565</b>
275	Byrne JAG Grant	35,989	84,405	0	11,473	0	<b>0</b>
278	Coronavirus Emerg. Supp. Funding Program	0	0	0	6,890	0	<b>0</b>
279	American Rescue Plan Act	0	0	0	3,408,278	1,882,250	<b>1,882,250</b>
282	Lead Hazard Control Grant	100,819	157,698	0	20,990	0	<b>0</b>
296	Recreation Activity	250,552	159,251	243,867	77,394	187,093	<b>187,093</b>
297	JPS Recreation Millage Program	558,515	616,529	566,247	528,778	645,424	<b>645,424</b>
<b>Debt Service Funds :</b>							
308	2020 Capital Imp. Bonds Debt Service	0	0	220,508	223,627	223,533	<b>223,533</b>
352	2017 MTF Bonds Debt Service	762,681	759,186	760,448	760,448	761,350	<b>761,350</b>
366	2013 City Hall Refunding Debt Service	805,800	802,800	800,500	942,208	0	<b>0</b>
367	2021 City Hall Refunding Debt Service	0	0	0	4,523,075	734,840	<b>734,840</b>
385	2016 Capital Imp. Bonds Debt Service	139,316	140,863	142,186	142,186	143,275	<b>143,275</b>
386	2018 Capital Imp. Bonds Debt Service	1,437,709	1,432,375	1,438,000	1,438,000	1,443,000	<b>1,443,000</b>
389	2017 BRA TIF Refunding Debt Service	415,620	420,868	420,852	420,852	415,704	<b>415,704</b>
391	2021 BRA TIF Refunding Debt Service	0	0	0	4,350,684	758,700	<b>758,700</b>
394	2001 DDA TIF Debt Service	2,200,750	2,330,750	2,460,750	2,460,750	2,597,987	<b>2,597,987</b>
395	2019 DDA TIF Refunding Debt Service	0	5,821,706	206,687	207,437	205,630	<b>205,630</b>
397	2012 BRA TIF Refunding Debt Service	739,369	753,769	787,319	708,084	0	<b>0</b>
<b>Capital Projects Funds :</b>							
401	Capital Projects	200,888	273,918	238,713	234,039	0	<b>0</b>
402	Water Equipment & Replacement	4,735,619	4,714,208	5,914,118	5,600,342	4,995,759	<b>4,995,759</b>
403	Lead Service Line Replacement	0	0	0	103,952	845,246	<b>845,246</b>
404	Sanitary Sewer Maintenance	266,856	229,760	416,641	368,991	391,202	<b>391,202</b>
405	Sanitary Sewer Replacement	478,570	560,575	1,041,647	925,385	3,214,299	<b>3,214,299</b>
406	Wastewater Equipment Replacement	1,253,398	2,218,630	1,730,000	2,030,750	2,062,083	<b>2,062,083</b>
408	2020 Capital Improvemt. Bonds Construction	0	1,144,684	0	927,406	0	<b>0</b>
425	2017 MTF Bonds Construction	2,051,246	1,352,947	1,129,780	776,357	0	<b>0</b>
486	2018 Capital Improvemt. Bonds Construction	4,543,565	7,841,525	988,881	1,195,912	0	<b>0</b>
489	Brownfield Redevelopment Authority	1,346,214	1,351,685	1,377,308	1,398,976	1,298,540	<b>1,298,540</b>
494	DDA Project	2,448,325	2,561,398	2,669,437	2,669,437	2,805,617	<b>2,805,617</b>
<b>Enterprise Funds :</b>							
514	Auto Parking System	253,211	272,981	266,748	257,277	252,247	<b>252,247</b>
518	Parking Assessment	220,307	223,138	264,500	239,077	280,808	<b>280,808</b>
519	Cooper/Francis Parking Decks	250,841	279,320	252,816	287,785	283,836	<b>283,836</b>
520	Blackstone Parking Deck	0	0	11,530,000	0	0	<b>0</b>
590	Sewer	8,002,855	7,762,005	8,671,491	8,804,261	8,776,495	<b>8,776,495</b>
591	Water	9,199,720	10,833,300	14,578,239	12,837,110	13,542,689	<b>13,542,689</b>

**Attachment B**  
**Expense Summary for Fiscal Year 2021/22**

		2018/19	2019/20	2020/21	2020/21	2021/22	2021/22
		Actual	Actual	Budget	Projected	Proposed	Adopted
<b>Internal Service Funds :</b>							
641	Public Works Administration	307,115	322,904	461,139	394,063	413,922	<b>413,922</b>
642	Engineering Administration	273,476	227,773	290,476	286,729	266,064	<b>266,064</b>
643	Local Site Remediation Revolving	0	208,000	24,000	0	0	<b>0</b>
661	Motor Pool & Garage	832,637	991,132	1,362,912	1,274,422	1,333,779	<b>1,333,779</b>
664	Equipment Revolving	11,672	5,780	5,781	5,781	0	<b>0</b>
676	Workers' Compensation	113,043	168,956	1,066,233	1,133,192	171,243	<b>171,243</b>
677	Self-Insured Healthcare Fund	5,540,514	4,543,644	5,722,400	5,737,841	4,791,500	<b>4,791,500</b>
<b>Trust &amp; Agency Funds :</b>							
703	County & School Tax Collection	46,107	47,363	47,000	48,000	48,000	<b>48,000</b>
731	Employees' Retirement System	4,107,689	3,996,536	4,110,000	4,110,000	4,175,000	<b>4,175,000</b>
732	Policemen's & Firemen's Pension	794,673	762,773	749,000	703,480	663,540	<b>663,540</b>
734	Policemen's & Firemen's Pension-345	5,322,826	6,027,841	6,700,000	7,425,000	7,640,000	<b>7,640,000</b>
736	Public Employee Health Care	53,965	6,722	75,000	30,000	15,000	<b>15,000</b>
<b>Special Assessment Funds :</b>							
805	2020 Special Assessment Bonds Construction	0	0	0	1,496,000	0	<b>0</b>
852	Special Assessment Debt Service	0	0	0	10,472	157,420	<b>157,420</b>
895	Special Assessment	3,762,979	1,507,040	928,906	674,203	1,084,586	<b>1,084,586</b>

**RESOLUTION**

**BY THE CITY COUNCIL:**

**WHEREAS**, the City adopted the amended 2020/21 Budget on May 25, 2021; and

**WHEREAS**, revenue from the Coronavirus Relief Local Government Grant was omitted from the General Fund fiscal year 2020/21 budget; and

**WHEREAS**, the Public Works department anticipates expenditures to exceed amounts currently budgeted in the General Fund and Major Street Fund for fiscal year 2020/21; and

**WHEREAS**, sufficient funds exist in the General Fund and Major Street Fund to offset the increased expenditures;

**NOW, THEREFORE, BE IT RESOLVED**, that the fiscal year 2020/21 budget be amended as follows:

**GENERAL FUND**

	<b>Increase</b>	<b>Decrease</b>
<b>REVENUES:</b>		
101-000-000-528.574 Other Federal Grants - CRLGG	\$ 1,150,451	
101-000-000-699.000 Appropriation from General Fund		\$ 1,117,201
	\$ 1,150,451	\$ 1,117,201
<b>EXPENDITURES:</b>		
101-278-000-880.000 Community Promotion	33,250	
	\$ 33,250	\$ -

**MAJOR STREET FUND**

<b>REVENUES:</b>		
202-000-000-569.000 ACT 51 Gas & Weight Tax	\$ 85,000	
202-000-000-699.000 Appropriation from Major Street Fund		155,000
	\$ 240,000	\$ -
<b>EXPENDITURES:</b>		
202-451-000-782.000 Materials	50,000	
202-451-000-818.000 Contractual Services	100,000	
202-474-000-782.000 Materials	30,000	
202-474-000-818.000 Contractual Services	60,000	
	\$ 240,000	\$ -

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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 by the Jackson City Council on June 8, 2021.

**IN WITNESS WHEREOF**, I have hereunto affixed my signature and the Seal of the City of Jackson, Michigan, on this 9th day of June, 2021.

**s/ Andrea Muray**

City Clerk



# **General Fund**

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

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## **(101) General Fund**

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

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

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

### **LIST OF DEPARTMENTS WHICH ARE INCLUDED IN THE GENERAL FUND**

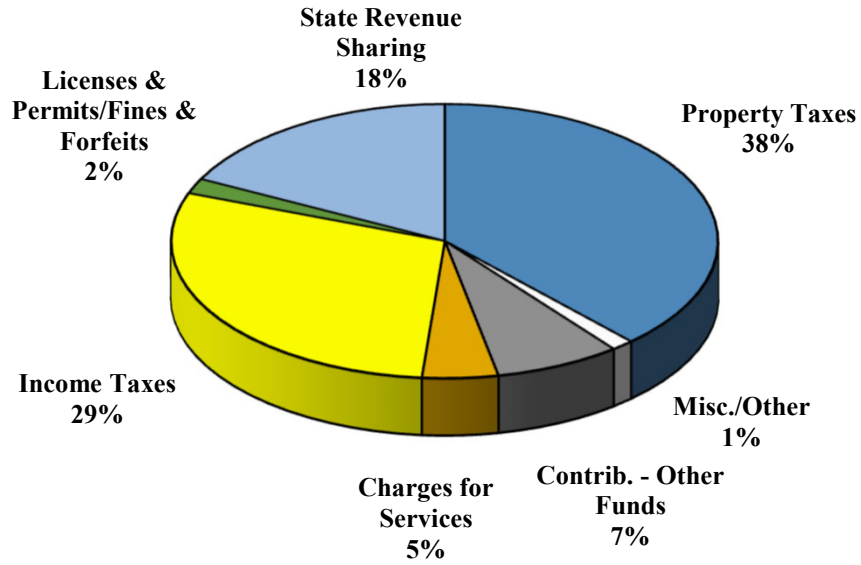
- |                                      |   |
|--------------------------------------|---|
| 1. City Council                      | 11. City Treasurer / Income Tax Administrator |
| 2. Administrative Hearings Bureau    | 12. Management Information Services           |
| 3. City Manager                      | 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.

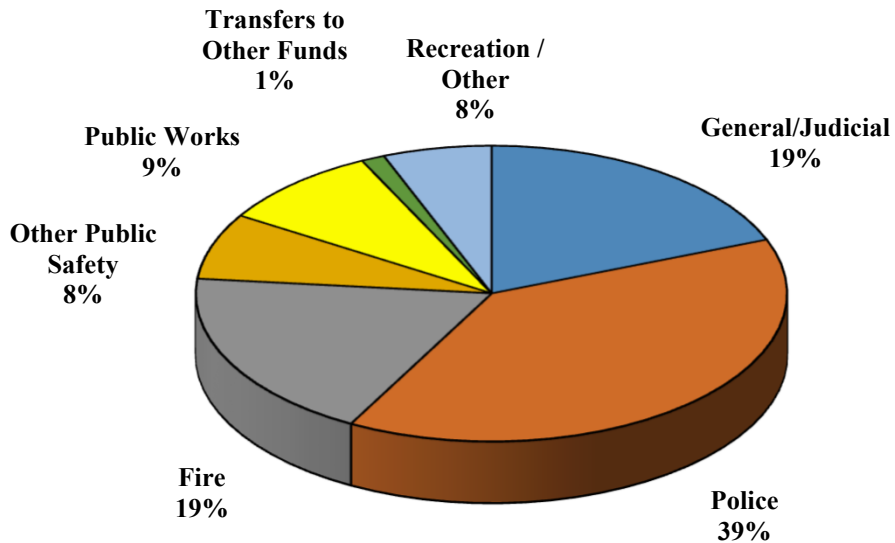
**City of Jackson  
Fiscal Year 2021/22 Adopted Budget  
General Fund**

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**Revenues**



**Expenditures**



**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**General Fund**  
**Summary of Revenues, Expenditures and Changes in Fund Balances**

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Revenues:</b>						
Property Taxes	8,705,148	9,870,857	10,287,285	10,170,123	10,411,253	<b>10,411,253</b>
Income Taxes	9,882,250	9,056,222	7,300,000	7,301,000	8,020,000	<b>8,020,000</b>
Licenses And Permits	258,778	314,806	246,025	233,455	241,325	<b>241,325</b>
Federal Grants	23,551	10,923	18,120	1,172,326	15,614	<b>15,614</b>
State Grants	7,493	5,227	7,700	5,816	6,110	<b>6,110</b>
State Revenue Sharing	4,657,527	4,399,955	4,546,740	4,838,569	4,789,762	<b>4,789,762</b>
Charges For Services	1,453,405	1,463,195	1,188,030	1,189,871	1,226,259	<b>1,226,259</b>
Fines And Forfeits	398,997	862,897	578,400	200,300	252,150	<b>252,150</b>
Investment Income	198,500	169,263	187,481	164,792	155,000	<b>155,000</b>
Contributions From Other Funds	141,481	145,883	145,000	3,552,778	2,036,750	<b>2,036,750</b>
Miscellaneous	481,734	199,360	1,523,440	1,493,343	186,430	<b>186,430</b>
<b>General Fund Revenues</b>	<b>26,208,864</b>	<b>26,498,588</b>	<b>26,028,221</b>	<b>30,322,373</b>	<b>27,340,653</b>	<b>27,340,653</b>
<b>Expenditures:</b>						
General Government	4,873,548	5,086,569	5,172,245	4,964,450	5,109,662	<b>5,109,662</b>
Judicial	384,144	657,339	415,945	169,115	186,160	<b>186,160</b>
Public Safety	14,711,210	16,320,050	17,379,877	16,875,624	17,984,722	<b>17,984,722</b>
Public Works	1,934,211	2,250,971	2,264,938	2,415,961	2,484,721	<b>2,484,721</b>
Recreation & Culture	1,338,875	1,235,428	1,135,524	1,174,686	1,315,030	<b>1,315,030</b>
Community Enrichment & Development	585,620	586,760	354,423	405,819	335,224	<b>335,224</b>
Contributions to Other Funds	3,102,164	1,318,248	285,547	1,187,037	356,450	<b>356,450</b>
<b>General Fund Expenses</b>	<b>26,929,772</b>	<b>27,455,365</b>	<b>27,008,499</b>	<b>27,192,692</b>	<b>27,771,969</b>	<b>27,771,969</b>
<b>Revenues Over (Under)</b>						
<b>Expenditures</b>	<b>(720,908)</b>	<b>(956,777)</b>	<b>(980,278)</b>	<b>3,129,681</b>	<b>(431,316)</b>	<b>(431,316)</b>
<b>Fund Balance - Beginning of Year</b>	<b>7,373,623</b>	<b>6,652,715</b>	<b>5,695,938</b>	<b>5,695,938</b>	<b>8,825,619</b>	<b>8,825,619</b>
<b>Fund Balance - End of Year</b>	<b>6,652,715</b>	<b>5,695,938</b>	<b>4,715,660</b>	<b>8,825,619</b>	<b>8,394,303</b>	<b>8,394,303</b>
<b>ADD:</b>						
<b>Budget Stabilization Fund</b>	<b>1,603,500</b>	<b>1,603,500</b>	<b>1,603,500</b>	<b>1,603,500</b>	<b>1,603,500</b>	<b>1,603,500</b>
<b>Total Available Surplus For General Fund Operations</b>	<b>8,256,215</b>	<b>7,299,438</b>	<b>6,319,160</b>	<b>10,429,119</b>	<b>9,997,803</b>	<b>9,997,803</b>
<b>As a Percent of G/F Expenditures/Transfers</b>	<b>30.66%</b>	<b>26.59%</b>	<b>23.40%</b>	<b>38.35%</b>	<b>36.00%</b>	<b>36.00%</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**General Fund Revenues**  
**By Department**

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b><u>No Department:</u></b>						
101-000-000-402.000 Current Property Taxes	3,694,102	3,795,761	3,895,000	3,895,000	3,990,000	<b>3,990,000</b>
101-000-000-402.345 Property Taxes-Act 345	4,107,475	5,213,452	5,513,285	5,513,285	5,712,253	<b>5,712,253</b>
101-000-000-432.000 Payments In Lieu Of Taxes	37,767	46,184	40,000	47,000	50,000	<b>50,000</b>
101-000-000-432.425 Act 425-Ashton Ridge	971	899	0	976	0	<b>0</b>
101-000-000-438.000 Income Taxes-Corp./Individ.	9,882,250	9,056,222	7,300,000	7,300,000	8,000,000	<b>8,000,000</b>
101-000-000-439.001 Marihuana Excise tax	0	0	0	1,000	20,000	<b>20,000</b>
101-000-000-441.000 Loc. Com. Stab. Share Tax	246,967	234,859	215,000	131,022	100,000	<b>100,000</b>
101-000-000-441.340 Loc. Com. Stab. Share Tax-Fire	20,820	35,915	35,000	34,158	35,000	<b>35,000</b>
101-000-000-441.345 Loc. Com. Stab. Share Tax-345	268,317	180,856	250,000	179,682	150,000	<b>150,000</b>
101-000-000-445.001 Property Taxes-Penalties/Int.	67,359	103,578	70,000	100,000	100,000	<b>100,000</b>
101-000-000-528.574 Other Federal Grants-CRLGG	0	0	0	1,150,451	0	<b>0</b>
101-000-000-572.000 St. Shared Rev.-Liq. Licenses	33,501	34,553	36,000	36,000	36,000	<b>36,000</b>
101-000-000-574.000 St. Shared Rev.-Sales Tax	2,889,722	2,886,912	2,692,192	3,028,376	2,944,086	<b>2,944,086</b>
101-000-000-574.001 St. Shared Rev.-Sales Tax (EVIP)	1,734,304	1,478,490	1,818,548	1,774,193	1,809,676	<b>1,809,676</b>
101-000-000-618.000 Admin.Fee-Tax Collections	258,434	255,784	265,000	266,000	271,000	<b>271,000</b>
101-000-000-618.216 Admin.Fee-Homesteads	2,936	3,569	4,000	3,000	3,000	<b>3,000</b>
101-000-000-661.000 Ordinance Fines & Costs	112,208	111,663	120,000	70,000	100,000	<b>100,000</b>
101-000-000-664.000 Interest	141,884	113,809	125,000	115,000	120,000	<b>120,000</b>
101-000-000-687.676 Refunds & Rebates-W/Comp	0	0	624,780	624,780	0	<b>0</b>
101-000-000-687.677 Refunds & Rebates-Healthcare	0	0	571,685	571,685	0	<b>0</b>
101-000-000-699.102 Cont.-Budget Stabilization Fd.	35,012	33,808	36,000	36,000	36,000	<b>36,000</b>
101-000-000-699.279 Cont.-ARP Act Fund	0	0	0	3,408,278	1,882,250	<b>1,882,250</b>
101-000-000-699.703 Cont.-Co. & School T/C Fd.	46,107	47,363	47,000	48,000	48,000	<b>48,000</b>
	<b>23,580,136</b>	<b>23,633,677</b>	<b>23,658,490</b>	<b>28,333,886</b>	<b>25,407,265</b>	<b>25,407,265</b>
<b><u>City Council:</u></b>						
101-101-000-626.101 Charges For Goods/Serv.-Marriages	25	0	25	25	25	<b>25</b>
	<b>25</b>	<b>0</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>
<b><u>Finance:</u></b>						
101-191-000-676.731 Admin Charges - ERS Pension	12,000	12,000	12,000	12,500	12,500	<b>12,500</b>
101-191-000-676.734 Admin Charges - P/F 345 Pens.	24,000	24,000	24,000	25,000	25,000	<b>25,000</b>
	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>	<b>37,500</b>	<b>37,500</b>	<b>37,500</b>
<b><u>City Clerk:</u></b>						
101-215-000-476.000 Business Licenses/Permits	8,430	6,740	5,000	255	500	<b>500</b>
101-215-000-477.000 Cable TV Franchise Fee	218,879	286,371	213,000	213,000	213,000	<b>213,000</b>
101-215-000-626.000 Charges For Goods/Service	1,765	700	500	0	0	<b>0</b>
101-215-000-667.003 Com. Twr.- Nextel	34,863	33,139	36,000	35,000	35,000	<b>35,000</b>
	<b>263,937</b>	<b>326,950</b>	<b>254,500</b>	<b>248,255</b>	<b>248,500</b>	<b>248,500</b>
<b><u>City Treasurer:</u></b>						
101-253-000-688.000 Miscellaneous	5,926	1,083	5,000	1,000	1,500	<b>1,500</b>
	<b>5,926</b>	<b>1,083</b>	<b>5,000</b>	<b>1,000</b>	<b>1,500</b>	<b>1,500</b>
<b><u>City Clerk-Elections:</u></b>						
101-262-000-626.000 Charges For Goods/Service	27,818	-33	15,000	44,300	29,000	<b>29,000</b>
	<b>27,818</b>	<b>-33</b>	<b>15,000</b>	<b>44,300</b>	<b>29,000</b>	<b>29,000</b>
<b><u>City Hall And Grounds:</u></b>						
101-265-000-667.000 Rents And Royalties	21,753	22,315	26,481	14,792	0	<b>0</b>
101-265-000-688.000 Miscellaneous	0	709	0	0	0	<b>0</b>
	<b>21,753</b>	<b>23,024</b>	<b>26,481</b>	<b>14,792</b>	<b>0</b>	<b>0</b>
<b><u>City Attorney:</u></b>						
101-266-000-582.001 Cont. - District Court	493	421	0	500	500	<b>500</b>
101-266-000-626.000 Charges For Goods/Service		159	0	0	0	<b>0</b>
101-266-000-699.286 Cont.-CDBG Fund (Code Enf.)	13,095	19,387	15,000	15,000	25,000	<b>25,000</b>
	<b>13,588</b>	<b>19,967</b>	<b>15,000</b>	<b>15,500</b>	<b>25,500</b>	<b>25,500</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**General Fund Revenues**  
**By Department**

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b><u>Unallocated:</u></b>						
101-278-000-649.000 Auction	0	0	0	100	100	<b>100</b>
101-278-000-673.010 Sale of F/A - Locomotive	0	0	0	5,000	5,000	<b>5,000</b>
101-278-000-675.000 Donations-Private Sources	100	0	500	500	500	<b>500</b>
101-278-000-675.036 Donations-Comm Foundations	2,500	0	0	0	0	<b>0</b>
101-278-000-675.042 Donations-Consumers (Neigh.Unite)	500	1,500	0	0	0	<b>0</b>
101-278-000-676.296 Admin.Charge-Rec. Act.	9,071	14,523	9,250	15,000	15,000	<b>15,000</b>
101-278-000-676.508 Admin.Charge-Golf Prac. Ctr.	642	981	0	1,000	1,000	<b>1,000</b>
101-278-000-676.518 Admin.Charge-Park. Assmt.	15,881	18,158	16,500	18,000	18,000	<b>18,000</b>
101-278-000-676.519 Admin.Charge-Cooper/Francis Pk. D	4,091	2,729	4,300	2,800	2,800	<b>2,800</b>
101-278-000-676.590 Admin.Charge-Sewer Fund	190,121	182,846	200,000	183,000	183,000	<b>183,000</b>
101-278-000-676.591 Admin.Charge-Water Fund	287,191	358,034	310,000	360,000	360,000	<b>360,000</b>
101-278-000-676.642 Admin.Charge-Eng. Admin.Fd.	26,066	26,655	28,000	27,000	27,000	<b>27,000</b>
101-278-000-676.661 Admin.Charge-Motor Pool	19,662	16,746	21,000	17,000	17,000	<b>17,000</b>
101-278-000-676.676 Admin.Charge-Work. Comp.	2,035	1,563	3,500	1,600	1,600	<b>1,600</b>
101-278-000-676.677 Admin.Charge-Self-Insured Health	52,281	58,805	55,000	60,000	60,000	<b>60,000</b>
101-278-000-688.000 Miscellaneous	340,172	51,159	50,000	50,000	50,000	<b>50,000</b>
	<b>950,313</b>	<b>733,699</b>	<b>698,050</b>	<b>741,000</b>	<b>741,000</b>	<b>741,000</b>
<b><u>Administrative Hearings Bureau:</u></b>						
101-299-000-655.001 Admin. Hearing Fines	215,183	591,804	300,000	65,000	75,000	<b>75,000</b>
101-299-000-655.002 Admin. Hearing Costs	61,541	154,395	150,000	65,000	75,000	<b>75,000</b>
	<b>276,724</b>	<b>746,199</b>	<b>450,000</b>	<b>130,000</b>	<b>150,000</b>	<b>150,000</b>
<b><u>Police Department:</u></b>						
101-301-000-492.000 Bicycle	71	36	75	50	25	<b>25</b>
101-301-000-501.005 Federal - BVP	6,481	4,063	3,120	6,875	2,808	<b>2,808</b>
101-301-000-501.006 Federal - US DOJ Police Corp.	0	854	0	0	0	<b>0</b>
101-301-000-582.002 Contribution Evidence - County	12,345	12,000	12,000	12,000	12,000	<b>12,000</b>
101-301-000-626.003 Charg/Serv.-PA 237 Fee	2,414	2,210	2,484	2,680	2,016	<b>2,016</b>
101-301-000-626.004 Charg/Serv.-Finger Print	2,948	1,683	3,228	6,197	3,072	<b>3,072</b>
101-301-000-629.000 Parking Fines	10,065	5,035	8,400	300	2,150	<b>2,150</b>
101-301-000-634.000 Officers Extra Duty	18,501	7,591	16,468	1,000	16,468	<b>16,468</b>
101-301-000-649.000 Auction Proceeds	16,550	2,403	18,500	5,000	18,500	<b>18,500</b>
101-301-000-675.000 Donations-Private (CF-GVI)	20,000	0	0	0	0	<b>0</b>
101-301-000-684.000 Other Revenue	14,861	21,442	22,500	16,828	13,605	<b>13,605</b>
101-301-000-688.000 Miscellaneous	2,054	12,086	12,750	3,850	2,600	<b>2,600</b>
101-301-000-688.001 Miscellaneous - False Alarms	19,779	12,366	18,500	7,100	12,925	<b>12,925</b>
101-301-000-698.000 Insurance Refund	8,088	22,725	21,000	21,000	17,975	<b>17,975</b>
	<b>134,157</b>	<b>104,494</b>	<b>139,025</b>	<b>82,880</b>	<b>104,144</b>	<b>104,144</b>
<b><u>JCCAE Grant:</u></b>						
<b><u>2017/18:</u></b>						
101-311-218-501.000 Federal Grant	2,546	0	0	0	0	<b>0</b>
<b><u>2018/19:</u></b>						
101-311-219-501.000 Federal Grant	4,195	2,034	0	0	0	<b>0</b>
<b><u>2019/20:</u></b>						
101-311-220-501.000 Federal Grant	0	3,972	0	0	0	<b>0</b>
<b><u>2020/21:</u></b>						
101-311-221-501.000 Federal Grant	0	0	15,000	15,000	0	<b>0</b>
<b><u>2021/22:</u></b>						
101-311-222-501.000 Federal Grant	0	0	0	0	12,806	<b>12,806</b>
	<b>6,741</b>	<b>6,006</b>	<b>15,000</b>	<b>15,000</b>	<b>12,806</b>	<b>12,806</b>

**City of Jackson**  
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**General Fund Revenues**  
**By Department**

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b><u>Consortium Training:</u></b>						
101-320-000-626.000 Charges For Goods/Service	0	600	1,200	1,000	1,000	<b>1,000</b>
101-320-000-674.001 Contribution - Other Police 302	2,114	24,241	30,000	5,500	15,000	<b>15,000</b>
	<b>2,114</b>	<b>24,841</b>	<b>31,200</b>	<b>6,500</b>	<b>16,000</b>	<b>16,000</b>
<b><u>In-Service Training:</u></b>						
101-321-000-539.000 State Grant	7,493	5,227	7,700	5,816	6,110	<b>6,110</b>
	<b>7,493</b>	<b>5,227</b>	<b>7,700</b>	<b>5,816</b>	<b>6,110</b>	<b>6,110</b>
<b><u>Fire Suppression:</u></b>						
101-340-000-491.005 Inspections And Permits	13,515	12,227	12,950	12,650	12,800	<b>12,800</b>
101-340-000-501.342 Fed.-Homeland Sec. (Cty Reimb)	10,329	0	0	0	0	<b>0</b>
101-340-000-626.000 Charges for Services	849	660	135	2,300	135	<b>135</b>
101-340-000-626.340 Charges for Services - HAZMAT	0	3,104	1,000	0	1,000	<b>1,000</b>
101-340-000-626.591 Charges for Serv.-Water (Hydrant)	67,500	67,500	67,500	67,500	67,500	<b>67,500</b>
101-340-000-649.000 Auction Proceeds	5,668	0	1,500	0	1,500	<b>1,500</b>
101-340-000-688.000 Miscellaneous	2,852	4,884	2,000	500	2,225	<b>2,225</b>
101-340-000-698.000 Insurance Refund	6,917	0	0	0	0	<b>0</b>
	<b>107,630</b>	<b>88,375</b>	<b>85,085</b>	<b>82,950</b>	<b>85,160</b>	<b>85,160</b>
<b><u>Forestry:</u></b>						
101-442-000-688.000 Miscellaneous	1,000	0	0	0	0	<b>0</b>
	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>Street Lighting:</u></b>						
101-450-000-688.000 Miscellaneous	60	-510	1,000	16,500	1,000	<b>1,000</b>
	<b>60</b>	<b>-510</b>	<b>1,000</b>	<b>16,500</b>	<b>1,000</b>	<b>1,000</b>
<b><u>Weed Control:</u></b>						
101-455-000-643.000 Weed Control	66,711	99,480	99,940	98,969	103,743	<b>103,743</b>
	<b>66,711</b>	<b>99,480</b>	<b>99,940</b>	<b>98,969</b>	<b>103,743</b>	<b>103,743</b>
<b><u>Cemeteries:</u></b>						
101-567-000-600.000 Charg/Services-Fees	1,300	0	2,000	0	0	<b>0</b>
101-567-000-633.001 Foundations	23,082	29,775	18,000	18,000	18,000	<b>18,000</b>
101-567-000-633.002 Burials	96,705	89,526	100,000	90,000	90,000	<b>90,000</b>
101-567-000-673.001 Sale of Land	13,895	21,625	13,000	20,000	20,000	<b>20,000</b>
101-567-000-688.000 Miscellaneous	15,568	7,707	15,000	15,000	15,000	<b>15,000</b>
101-567-000-699.151 Cont.-Cem.Perp.Maint.Fund	47,267	45,325	47,000	45,500	45,500	<b>45,500</b>
	<b>197,817</b>	<b>193,958</b>	<b>195,000</b>	<b>188,500</b>	<b>188,500</b>	<b>188,500</b>
<b><u>Tax Property Maintenance:</u></b>						
101-571-000-642.000 Charg/Services-Sales	805	34,312	0	36,500	0	<b>0</b>
	<b>805</b>	<b>34,312</b>	<b>0</b>	<b>36,500</b>	<b>0</b>	<b>0</b>
<b><u>Planning:</u></b>						
101-701-000-491.008 Zoning	17,883	9,432	15,000	7,500	15,000	<b>15,000</b>
101-701-000-688.000 Miscellaneous	0	440	0	0	0	<b>0</b>
	<b>17,883</b>	<b>9,872</b>	<b>15,000</b>	<b>7,500</b>	<b>15,000</b>	<b>15,000</b>
<b><u>Economic Development:</u></b>						
101-728-000-626.590 Charg/Services-Sewer Fund	221,059	177,829	57,500	43,000	54,000	<b>54,000</b>
101-728-000-626.591 Charg/Services-Water Fund	221,059	177,829	57,500	43,000	54,000	<b>54,000</b>
101-728-000-688.000 Miscellaneous	3,030	15,500	115,725	123,000	3,000	<b>3,000</b>
101-728-000-688.010 Misc.-Hayes Option	0	0	0	0	0	<b>0</b>
	<b>445,148</b>	<b>371,158</b>	<b>230,725</b>	<b>209,000</b>	<b>111,000</b>	<b>111,000</b>

**City of Jackson**  
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**General Fund Revenues**  
**By Department**

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b><u>Parks, Recreation &amp; Grounds Administration:</u></b>						
101-752-000-675.038 Donations-MLK Center	0	0	0	6,000	6,000	<b>6,000</b>
101-752-000-675.441 Donations - Income Tax Refunds	100	0	0	0	0	<b>0</b>
	<b>100</b>	<b>0</b>	<b>0</b>	<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
<b><u>Lt. Nixon Memorial Pool:</u></b>						
101-758-000-645.000 Charg/Services-Fees	41,326	38,236	45,000	0	35,900	<b>35,900</b>
101-758-000-645.007 Charg/Services-Concess.	3,659	2,573	5,000	0	15,000	<b>15,000</b>
	<b>44,985</b>	<b>40,809</b>	<b>50,000</b>	<b>0</b>	<b>50,900</b>	<b>50,900</b>
<b>Total Revenues</b>	<b>26,208,864</b>	<b>26,498,588</b>	<b>26,028,221</b>	<b>30,322,373</b>	<b>27,340,653</b>	<b>27,340,653</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**General Fund Expenditures**  
**By Function/Department**

<b>Function Department</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b><u>General Government:</u></b>						
101-101 City Council	102,938	100,797	108,860	108,060	113,060	<b>113,060</b>
101-103 Charter Commission	140	1,969	2,500	2,500	2,500	<b>2,500</b>
101-172 City Manager	574,242	762,234	599,641	452,530	433,880	<b>433,880</b>
101-191 Finance	434,318	445,225	458,828	469,621	465,541	<b>465,541</b>
101-215 City Clerk	183,779	228,891	299,556	306,332	306,669	<b>306,669</b>
101-228 Mgt. Information Services	292,231	300,867	323,775	390,174	360,819	<b>360,819</b>
101-233 Purchasing	109,624	116,842	124,686	121,928	123,257	<b>123,257</b>
101-253 City Treasurer	339,393	326,752	393,767	365,170	398,079	<b>398,079</b>
101-254 City Income Tax Admin.	234,456	191,442	202,557	190,390	215,172	<b>215,172</b>
101-257 City Assessor	490,386	510,420	360,959	422,825	423,890	<b>423,890</b>
101-262 City Clerk-Elections	74,455	111,295	130,312	148,175	136,800	<b>136,800</b>
101-265 City Hall & Grounds	329,573	285,735	352,714	351,819	419,346	<b>419,346</b>
101-266 City Attorney	612,049	600,977	632,522	623,514	624,627	<b>624,627</b>
101-270 Personnel	297,486	324,952	328,950	232,566	285,272	<b>285,272</b>
101-278 Unallocated	798,478	778,171	852,618	778,846	800,750	<b>800,750</b>
	<b>4,873,548</b>	<b>5,086,569</b>	<b>5,172,245</b>	<b>4,964,450</b>	<b>5,109,662</b>	<b>5,109,662</b>
<b><u>Judicial:</u></b>						
101-299 Admin. Hearings Bureau	384,144	657,339	415,945	169,115	186,160	<b>186,160</b>
	<b>384,144</b>	<b>657,339</b>	<b>415,945</b>	<b>169,115</b>	<b>186,160</b>	<b>186,160</b>
<b><u>Public Safety:</u></b>						
101-301 Police	9,168,232	10,030,179	10,498,221	10,038,446	10,730,184	<b>10,730,184</b>
101-311 OHSP Grant	6,740	6,007	15,000	15,000	12,806	<b>12,806</b>
101-320 Consortium Training	30,284	11,067	30,000	26,250	27,500	<b>27,500</b>
101-321 In-Service Training	6,754	3,499	7,000	7,000	7,000	<b>7,000</b>
101-340 Fire Suppression	3,584,920	4,170,090	4,587,065	4,816,777	5,195,936	<b>5,195,936</b>
101-350 Public Safety - Unallocated	1,914,280	2,099,208	2,242,591	1,972,151	2,011,296	<b>2,011,296</b>
	<b>14,711,210</b>	<b>16,320,050</b>	<b>17,379,877</b>	<b>16,875,624</b>	<b>17,984,722</b>	<b>17,984,722</b>
<b><u>Public Works:</u></b>						
101-442 Forestry	454,184	464,564	474,392	541,019	588,607	<b>588,607</b>
101-444 Sidewalk Construction	29,070	23,945	37,704	41,564	43,065	<b>43,065</b>
101-445 Drains At Large	33,359	40,283	76,686	81,731	85,043	<b>85,043</b>
101-450 Street Lighting	577,638	533,002	571,111	574,876	576,110	<b>576,110</b>
101-455 Weed Control	70,926	94,861	99,940	98,969	103,743	<b>103,743</b>
101-465 Ground Maintenance	174,950	382,083	401,199	452,117	456,970	<b>456,970</b>
101-567 Cemeteries	289,012	284,176	305,875	303,850	309,234	<b>309,234</b>
101-571 Tax Property Maintenance	253,784	365,056	224,045	229,118	238,246	<b>238,246</b>
101-572 Civic Affairs	51,288	63,001	73,986	92,717	83,703	<b>83,703</b>
	<b>1,934,211</b>	<b>2,250,971</b>	<b>2,264,938</b>	<b>2,415,961</b>	<b>2,484,721</b>	<b>2,484,721</b>
<b><u>Community &amp; Economic Development:</u></b>						
101-701 Planning	143,503	164,177	239,423	266,319	224,224	<b>224,224</b>
101-728 Economic Development	442,117	422,583	115,000	139,500	111,000	<b>111,000</b>
	<b>585,620</b>	<b>586,760</b>	<b>354,423</b>	<b>405,819</b>	<b>335,224</b>	<b>335,224</b>

Continued

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**General Fund Expenditures**  
**By Function/Department**

<b>Function Department</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b><u>Recreation &amp; Culture:</u></b>						
101-752 Parks, Rec. & Grounds Admin.	543,162	488,036	376,941	347,878	292,640	<b>292,640</b>
101-758 Lt. Nixon Memorial Park	87,987	68,232	92,550	25,133	65,857	<b>65,857</b>
101-771 Parks and Facilities Maint.	699,082	668,429	655,296	624,604	696,158	<b>696,158</b>
101-803 Historical District	8,644	10,731	10,737	11,563	11,673	<b>11,673</b>
101-806 Diversity, Equity & Inclusion	0	0	0	165,508	248,702	<b>248,702</b>
	<b>1,338,875</b>	<b>1,235,428</b>	<b>1,135,524</b>	<b>1,174,686</b>	<b>1,315,030</b>	<b>1,315,030</b>
<b><u>Contributions to Other Funds</u></b>						
101-965 Contributions to Other Funds	3,102,164	1,318,248	285,547	1,187,037	356,450	<b>356,450</b>
<b>Total Expenditures</b>	<b>26,929,772</b>	<b>27,455,365</b>	<b>27,008,499</b>	<b>27,192,692</b>	<b>27,771,969</b>	<b>27,771,969</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
101-101-000-703.000 Salaries and Wages	73,190	74,509	75,350	75,350	75,350	<b>75,350</b>
101-101-000-709.000 Employers FICA	5,599	5,700	5,765	5,765	5,765	<b>5,765</b>
101-101-000-724.000 Workers Compensation	24	23	24	24	24	<b>24</b>
101-101-000-725.000 Other Fringe Benefits	124	371	371	371	371	<b>371</b>
	<u>78,937</u>	<u>80,603</u>	<u>81,510</u>	<u>81,510</u>	<u>81,510</u>	<b><u>81,510</u></b>
<b>Material and Supplies:</b>						
101-101-000-752.000 Office Supplies	3,085	475	2,000	2,000	2,000	<b>2,000</b>
	<u>3,085</u>	<u>475</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<b><u>2,000</u></b>
<b>Contractual and Other:</b>						
101-101-000-853.000 Telephone	1,638	948	1,400	1,400	1,400	<b>1,400</b>
101-101-000-818.000 Contractual Services	0	0	0	4,200	4,200	<b>4,200</b>
101-101-000-880.000 Community Promotion	1,644	4,573	5,000	5,000	5,000	<b>5,000</b>
101-101-000-900.000 Printing & Publishing	1,166	0	1,200	1,200	1,200	<b>1,200</b>
101-101-000-910.000 Education & Training	4,226	1,327	2,500	0	2,500	<b>2,500</b>
101-101-000-913.000 Travel	1,849	1,724	2,500	0	2,500	<b>2,500</b>
101-101-000-915.000 Memberships & Dues	9,883	11,118	11,250	11,250	11,250	<b>11,250</b>
	<u>20,406</u>	<u>19,690</u>	<u>23,850</u>	<u>23,050</u>	<u>28,050</u>	<b><u>28,050</u></b>
<b>Capital Outlay:</b>						
101-101-000-980.001 Office Equipment	510	29	1,500	1,500	1,500	<b>1,500</b>
	<u>510</u>	<u>29</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<b><u>1,500</u></b>
<b>City Council</b>	<b><u>102,938</u></b>	<b><u>100,797</u></b>	<b><u>108,860</u></b>	<b><u>108,060</u></b>	<b><u>113,060</u></b>	<b><u>113,060</u></b>

**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		<b>14,750</b>
ELEC	City Council	6		<b>60,600</b>
	<b>Activity Total</b>	<b>7</b>		<b><u>75,350</u></b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

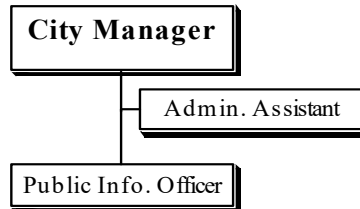
***Fund 101 General Fund***  
***Dept 103 Charter Review Committee***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Material and Supplies:</b>						
101-103-000-752.000 Office Supplies	140	0	0	0	0	<b>0</b>
	<u>140</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u><b>0</b></u>
<b>Contractual and Other:</b>						
101-103-000-818.000 Contractual Services	0	1,969	2,500	2,500	2,500	<b>2,500</b>
101-103-000-900.000 Printing & Publishing	0	0	0	0	0	<b>0</b>
	<u>0</u>	<u>1,969</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u><b>2,500</b></u>
<b>Charter Commission</b>	<b>140</b>	<b>1,969</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Fund-Activity: 101-172</i>				
010	Public Information Officer	1		66,530
010	Administrative Asst. to the City Manager	1		66,270
MGR	City Manager	1		141,200
<b>Activity Total</b>		<b>3</b>		<b>274,000</b>

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



**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

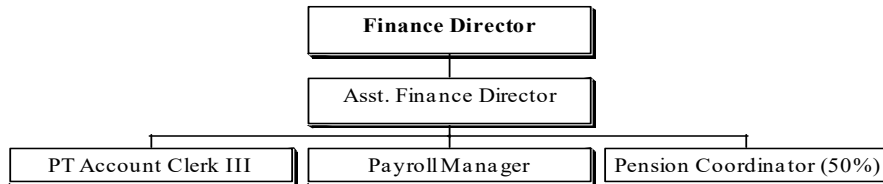
***Fund 101 General Fund***  
***Dept 172 City Manager***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Personal Services:</b>						
101-172-000-702.000 Termination Pay	0	102,629	0	0	0	0
101-172-000-703.000 Salaries and Wages	355,768	415,490	372,703	285,000	274,000	274,000
101-172-000-707.000 Wages-Temporary	10,845	2,380	0	0	0	0
101-172-000-708.000 Unemployment	40	25	30	30	30	30
101-172-000-709.000 Employers FICA	25,248	37,165	28,741	25,500	21,000	21,000
101-172-000-715.000 Pension-General	34,229	42,121	35,294	11,100	11,000	11,000
101-172-000-716.000 Pension-MERS DC	7,629	9,573	13,828	4,000	2,000	2,000
101-172-000-716.001 Retirement-Contractual	25,006	28,797	22,672	27,500	22,000	22,000
101-172-000-718.000 Health Insurance	34,205	37,013	41,550	30,000	27,000	27,000
101-172-000-723.000 Health Ins.-MERS HSA	2,775	4,644	6,800	5,900	4,800	4,800
101-172-000-724.000 Workers Compensation	2,166	2,797	2,700	1,100	1,000	1,000
101-172-000-725.000 Other Fringe Benefits	3,139	3,047	6,323	3,100	4,600	4,600
	<b>501,050</b>	<b>685,681</b>	<b>530,641</b>	<b>393,230</b>	<b>367,430</b>	<b>367,430</b>
<b>Material and Supplies:</b>						
101-172-000-752.000 Office Supplies	10,433	8,236	7,000	7,000	7,000	7,000
101-172-000-791.000 Publications	34	1,075	1,200	1,200	1,350	1,350
	<b>10,467</b>	<b>9,311</b>	<b>8,200</b>	<b>8,200</b>	<b>8,350</b>	<b>8,350</b>
<b>Contractual and Other:</b>						
101-172-000-818.000 Contractual Services	6,342	5,247	10,000	10,000	10,000	10,000
101-172-000-853.000 Telephone	5,233	5,485	3,600	3,600	3,150	3,150
101-172-000-861.000 Auto Allowance	6,700	8,450	10,200	8,000	6,000	6,000
101-172-000-880.000 Community Promotion	5,833	22,012	10,000	10,000	10,000	10,000
101-172-000-900.000 Printing & Publishing	548	1,064	1,200	1,200	1,350	1,350
101-172-000-904.000 Annual Budget	1,262	2,018	1,700	1,700	2,000	2,000
101-172-000-908.002 Residency Allowance	1,800	3,600	3,600	3,600	3,600	3,600
101-172-000-910.000 Education & Training	7,870	1,233	3,000	3,000	4,000	4,000
101-172-000-913.000 Travel	11,747	7,560	8,000	500	8,500	8,500
101-172-000-915.000 Memberships & Dues	10,256	8,884	8,000	8,000	8,000	8,000
101-172-000-945.000 Office Equipment Rental	3,258	0	0	0	0	0
	<b>60,849</b>	<b>65,553</b>	<b>59,300</b>	<b>49,600</b>	<b>56,600</b>	<b>56,600</b>
<b>Capital Outlay:</b>						
101-172-000-980.001 Office Equipment	1,876	1,689	1,500	1,500	1,500	1,500
	<b>1,876</b>	<b>1,689</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>City Manager</b>	<b>574,242</b>	<b>762,234</b>	<b>599,641</b>	<b>452,530</b>	<b>433,880</b>	<b>433,880</b>

**City of Jackson**  
**Fiscal Year 2021/22 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		106,634
020	Finance Director	1		99,652
308	Payroll Manager	1		59,404
307	Pension Coordinator/Engineering Admin.	1		56,042
PT	Account Clerk III		1	35,642
<b>Activity Total</b>		<b>4</b>	<b>1</b>	<b>357,374</b>
<b>Less:</b>	Allocation of 50% Pension Coordinator/Eng. Admin. to Fund 642			<b>-28,021</b>
				<b>329,353</b>

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



**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

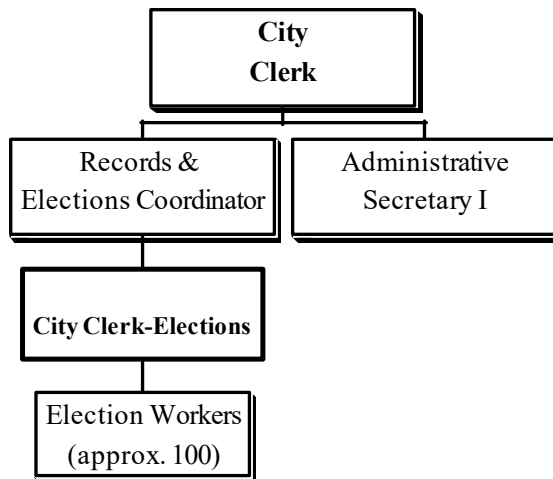
***Fund 101 General Fund***  
***Dept 191 Finance***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Personal Services:</b>						
101-191-000-702.000 Termination Pay	0	0	0	0	0	0
101-191-000-703.000 Salaries and Wages	281,077	292,162	293,869	296,355	293,711	293,711
101-191-000-707.000 Wages-Temporary	32,953	33,620	33,496	35,000	35,642	35,642
101-191-000-708.000 Unemployment	24	24	27	27	27	27
101-191-000-709.000 Employers FICA	23,141	24,005	25,043	25,463	26,666	26,666
101-191-000-715.000 Pension-General	17,484	23,099	23,990	23,455	23,811	23,811
101-191-000-716.001 Retirement-Contractual	4,861	4,958	5,351	15,264	17,429	17,429
101-191-000-718.000 Health Insurance	45,394	37,396	39,260	39,343	41,308	41,308
101-191-000-724.000 Workers Compensation	105	108	109	114	109	109
101-191-000-725.000 Other Fringe Benefits	4,078	2,474	4,963	2,600	5,238	5,238
	<b>409,117</b>	<b>417,846</b>	<b>426,108</b>	<b>437,621</b>	<b>443,941</b>	<b>443,941</b>
<b>Material and Supplies:</b>						
101-191-000-752.000 Office Supplies	10,621	9,913	12,500	12,500	13,000	13,000
	<b>10,621</b>	<b>9,913</b>	<b>12,500</b>	<b>12,500</b>	<b>13,000</b>	<b>13,000</b>
<b>Contractual and Other:</b>						
101-191-000-818.000 Contractual Services	9,000	12,800	13,000	13,000	2,000	2,000
101-191-000-853.000 Telephone	3,546	3,187	3,900	3,900	3,900	3,900
101-191-000-910.000 Education & Training	600	50	600	600	600	600
101-191-000-913.000 Travel	69	54	500	500	500	500
101-191-000-915.000 Memberships & Dues	1,365	1,375	2,220	1,500	1,600	1,600
	<b>14,580</b>	<b>17,466</b>	<b>20,220</b>	<b>19,500</b>	<b>8,600</b>	<b>8,600</b>
<b>Finance</b>	<b>434,318</b>	<b>445,225</b>	<b>458,828</b>	<b>469,621</b>	<b>465,541</b>	<b>465,541</b>

**City of Jackson**  
**Fiscal Year 2021/22 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		51,132
010	Records & Elections Coordinator	1		66,543
CLK	City Clerk	1		92,337
		<hr/>		
		3		210,012
		<hr/> <hr/>		
Less:	Allocation to 101-262 (30%)			-19,963
		<hr/>		
<b>Activity Total</b>		<hr/> <hr/>		<b>190,049</b>

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



**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

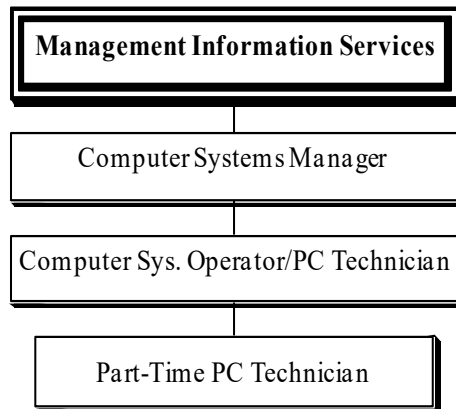
**Fund 101 General Fund**  
**Dept 215 City Clerk**

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
101-215-000-702.000 Termination Pay	0	0	0	0	0	0
101-215-000-703.000 Salaries and Wages	125,150	141,542	187,770	187,700	190,049	190,049
101-215-000-707.000 Wages-Temporary	0	128	0	0	0	0
101-215-000-708.000 Unemployment	110	15	20	20	20	20
101-215-000-709.000 Employers FICA	9,266	11,045	14,365	14,450	14,550	14,550
101-215-000-715.000 Pension-General	7,976	14,046	23,325	23,325	23,325	23,325
101-215-000-716.000 Pension-MERS DC	2,233	5,286	5,634	6,950	5,800	5,800
101-215-000-716.001 Retirement-Contractual	2,910	4,869	8,963	8,963	9,100	9,100
101-215-000-718.000 Health Insurance	17,356	17,775	22,527	23,000	17,755	17,755
101-215-000-723.000 Health Ins.-MERS HSA	2,882	3,533	6,245	5,000	6,250	6,250
101-215-000-724.000 Workers Compensation	161	124	324	324	120	120
101-215-000-725.000 Other Fringe Benefits	712	1,492	2,843	2,500	3,800	3,800
	<b>168,756</b>	<b>199,855</b>	<b>272,016</b>	<b>272,232</b>	<b>270,769</b>	<b>270,769</b>
<b>Material and Supplies:</b>						
101-215-000-752.000 Office Supplies	3,304	2,549	4,000	3,000	4,000	4,000
101-215-000-791.000 Publications	808	1,283	1,500	1,500	1,500	1,500
	<b>4,112</b>	<b>3,832</b>	<b>5,500</b>	<b>4,500</b>	<b>5,500</b>	<b>5,500</b>
<b>Contractual and Other:</b>						
101-215-000-818.000 Contractual Services	772	9,448	9,500	13,750	13,000	13,000
101-215-000-853.000 Telephone	2,244	2,532	3,240	3,600	3,500	3,500
101-215-000-861.000 Auto Allowance	0	1,000	2,400	2,400	2,400	2,400
101-215-000-900.000 Printing & Publishing	7,318	6,685	5,750	5,750	6,750	6,750
101-215-000-908.002 Residency Allowance	0	3,600	0	3,600	3,600	3,600
101-215-000-910.000 Education & Training	0	33	250	0	250	250
101-215-000-913.000 Travel	22	26	50	0	50	50
101-215-000-915.000 Memberships & Dues	94	0	350	0	350	350
101-215-000-931.002 Office Equipment Maintenan	197	1,313	500	500	500	500
	<b>10,647</b>	<b>24,637</b>	<b>22,040</b>	<b>29,600</b>	<b>30,400</b>	<b>30,400</b>
<b>Capital Outlay:</b>						
101-215-000-980.001 Office Equipment	264	567	0	0		
	<b>264</b>	<b>567</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>City Clerk</b>	<b>183,779</b>	<b>228,891</b>	<b>299,556</b>	<b>306,332</b>	<b>306,669</b>	<b>306,669</b>

**City of Jackson**  
**Fiscal Year 2021/22 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		55,489
012.	Computer Systems Manager	1		78,190
PT	PC Technician		1	16,640
		<u>2</u>	<u>1</u>	<u>150,319</u>

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



**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
101-228-000-702.000 Termination Pay	0	0	0	0	0	0
101-228-000-703.000 Salaries and Wages	124,990	123,632	125,840	127,830	133,679	133,679
101-228-000-707.000 Wages-Temporary	0	0	0	16,640	16,640	16,640
101-228-000-708.000 Unemployment	11	11	12	18	18	18
101-228-000-709.000 Employers FICA	8,882	8,847	9,932	10,030	11,653	11,653
101-228-000-713.000 Overtime	2,700	3,573	4,000	2,000	2,000	2,000
101-228-000-715.000 Pension-General	12,437	15,561	15,641	15,525	16,169	16,169
101-228-000-716.000 Pension-MERS DC	1,521	1,416	1,659	1,576	1,665	1,665
101-228-000-718.000 Health Insurance	35,486	30,417	32,061	32,116	33,722	33,722
101-228-000-723.000 Health - MERS HSA	1,850	1,779	1,850	1,850	1,850	1,850
101-228-000-724.000 Workers Compensation	405	400	404	416	450	450
101-228-000-725.000 Other Fringe Benefits	1,335	1,284	2,776	1,573	3,173	3,173
	<b>189,617</b>	<b>186,920</b>	<b>194,175</b>	<b>209,574</b>	<b>221,019</b>	<b>221,019</b>
<b>Material and Supplies:</b>						
101-228-000-752.000 Office Supplies	551	1,797	1,500	1,000	1,500	1,500
101-228-000-752.001 Data Processing Supplies	2,177	1,005	3,000	3,500	3,000	3,000
	<b>2,728</b>	<b>2,802</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>	<b>4,500</b>
<b>Contractual and Other:</b>						
101-228-000-818.000 Contractual Services	19,776	40,527	35,800	35,800	35,000	35,000
101-228-000-818.061 Contr. Services-Website	10,994	17,889	21,800	21,800	21,800	21,800
101-228-000-853.000 Telephone	8,141	21,476	11,000	62,000	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	0	0	500	500	500	500
101-228-000-933.000 Software Maintenance	31,072	25,082	25,500	25,500	36,500	36,500
	<b>69,983</b>	<b>104,974</b>	<b>95,600</b>	<b>146,600</b>	<b>105,800</b>	<b>105,800</b>
<b>Capital Outlay:</b>						
101-228-000-977.000 Equipment	28,768	5,189	28,000	28,000	28,000	28,000
101-228-000-984.000 Software Purchase	1,135	982	1,500	1,500	1,500	1,500
	<b>29,903</b>	<b>6,171</b>	<b>29,500</b>	<b>29,500</b>	<b>29,500</b>	<b>29,500</b>
<b>Management Information Services</b>	<b>292,231</b>	<b>300,867</b>	<b>323,775</b>	<b>390,174</b>	<b>360,819</b>	<b>360,819</b>

**City of Jackson**  
**Fiscal Year 2021/22 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		74,344
	<b>Activity Total</b>	<b>1</b>		<b>74,344</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

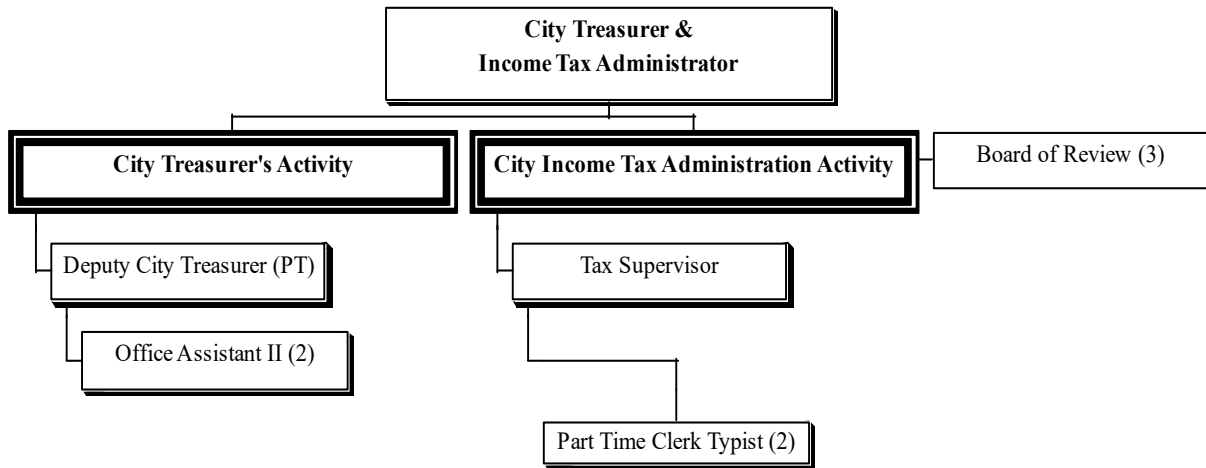
***Fund 101 General Fund***  
***Dept 233 Purchasing***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Personal Services:</b>						
101-233-000-703.000 Salaries and Wages	70,113	77,922	76,290	74,069	74,344	<b>74,344</b>
101-233-000-708.000 Unemployment	5	5	6	6	6	<b>6</b>
101-233-000-709.000 Employers FICA	4,878	5,458	5,836	5,667	5,687	<b>5,687</b>
101-233-000-715.000 Pension-General	6,835	8,885	9,475	9,200	9,115	<b>9,115</b>
101-233-000-718.000 Health Insurance	19,076	16,782	17,663	17,663	18,549	<b>18,549</b>
101-233-000-724.000 Workers Compensation	23	26	25	25	25	<b>25</b>
101-233-000-725.000 Other Fringe Benefits	1,184	600	1,360	1,267	1,267	<b>1,267</b>
	<b>102,114</b>	<b>109,678</b>	<b>110,655</b>	<b>107,897</b>	<b>108,993</b>	<b>108,993</b>
<b>Material and Supplies:</b>						
101-233-000-752.000 Office Supplies	1,983	1,874	2,500	2,500	2,500	<b>2,500</b>
	<b>1,983</b>	<b>1,874</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
<b>Contractual and Other:</b>						
101-233-000-853.000 Telephone	1,520	1,459	2,316	2,316	2,316	<b>2,316</b>
101-233-000-915.000 Memberships & Dues	305	305	415	415	648	<b>648</b>
101-233-000-945.000 Office Equipment Rental	3,702	3,526	8,800	8,800	8,800	<b>8,800</b>
	<b>5,527</b>	<b>5,290</b>	<b>11,531</b>	<b>11,531</b>	<b>11,764</b>	<b>11,764</b>
<b>Purchasing</b>	<b>109,624</b>	<b>116,842</b>	<b>124,686</b>	<b>121,928</b>	<b>123,257</b>	<b>123,257</b>

**City of Jackson**  
**Fiscal Year 2021/22 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		107,284
ELEC	City Treasurer	1		95,916
PT	Deputy City Treasurer		1	81,158
<b>Activity Total</b>		<b>3</b>	<b>1</b>	<b>284,358</b>

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



**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

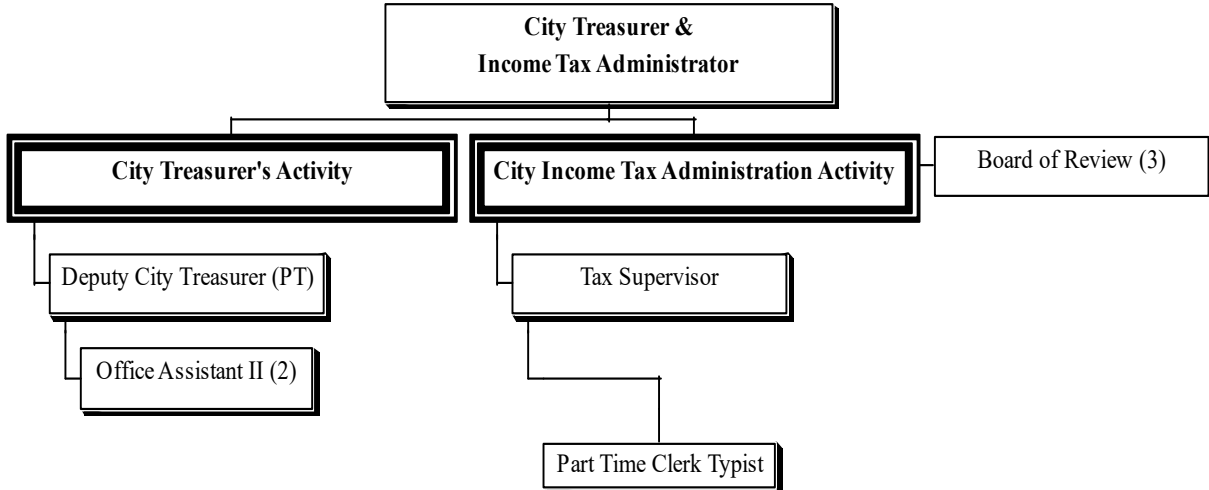
**Fund 101 General Fund**  
**Dept 253 City Treasurer**

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
101-253-000-702.000 Termination Pay	0	1,494	0	0	0	0
101-253-000-703.000 Salaries and Wages	178,082	163,488	202,789	187,500	203,200	<b>203,200</b>
101-253-000-707.000 Wages-Temporary	67,863	67,129	83,273	70,000	81,158	<b>81,158</b>
101-253-000-708.000 Unemployment	-786	-938	24	-500	24	<b>24</b>
101-253-000-709.000 Employers FICA	17,997	17,632	21,900	20,000	21,754	<b>21,754</b>
101-253-000-715.000 Pension-General	19,432	22,667	25,200	23,000	24,912	<b>24,912</b>
101-253-000-716.000 Pension-MERS DC	2,805	4,955	0	3,700	2,880	<b>2,880</b>
101-253-000-718.000 Health Insurance	39,077	31,157	35,020	35,000	36,921	<b>36,921</b>
101-253-000-723.000 Health - MERS HSA	1,850	1,850	0	1,850	1,850	<b>1,850</b>
101-253-000-724.000 Workers Compensation	230	312	370	370	370	<b>370</b>
101-253-000-725.000 Other Fringe Benefits	1,379	2,367	4,641	4,000	4,460	<b>4,460</b>
	<b>327,929</b>	<b>312,113</b>	<b>373,217</b>	<b>344,920</b>	<b>377,529</b>	<b>377,529</b>
<b>Material and Supplies:</b>						
101-253-000-752.000 Office Supplies	3,652	4,614	5,600	5,600	5,500	<b>5,500</b>
101-253-000-791.000 Publications	0	0	500	500	500	<b>500</b>
	<b>3,652</b>	<b>4,614</b>	<b>6,100</b>	<b>6,100</b>	<b>6,000</b>	<b>6,000</b>
<b>Contractual and Other:</b>						
101-253-000-818.000 Contractual Service	1,787	878	1,500	1,500	1,500	<b>1,500</b>
101-253-000-853.000 Telephone	2,124	1,718	1,900	1,900	2,000	<b>2,000</b>
101-253-000-908.002 Residency Allowance	0	1,800	1,800	1,800	1,800	<b>1,800</b>
101-253-000-910.000 Education & Training	0	0	1,000	1,000	1,000	<b>1,000</b>
101-253-000-915.000 Memberships & Dues	60	85	250	250	250	<b>250</b>
101-253-000-931.002 Office Equipment Maintenance	564	411	1,300	1,000	1,300	<b>1,300</b>
101-253-000-933.000 Software Maintenance	2,410	2,455	4,000	4,000	4,000	<b>4,000</b>
	<b>6,945</b>	<b>7,347</b>	<b>11,750</b>	<b>11,450</b>	<b>11,850</b>	<b>11,850</b>
<b>Capital Outlay:</b>						
101-253-000-980.001 Office Equipment	867	2,678	2,700	2,700	2,700	<b>2,700</b>
	<b>867</b>	<b>2,678</b>	<b>2,700</b>	<b>2,700</b>	<b>2,700</b>	<b>2,700</b>
<b>City Treasurer</b>	<b>339,393</b>	<b>326,752</b>	<b>393,767</b>	<b>365,170</b>	<b>398,079</b>	<b>398,079</b>

**City of Jackson**  
**Fiscal Year 2021/22 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		90,523
PT	Part-Time Clerk-Typist		1	15,000
PT	Board of Review		3	750
<b>Activity Total</b>		<b>1</b>	<b>4</b>	<b>106,273</b>

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



**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

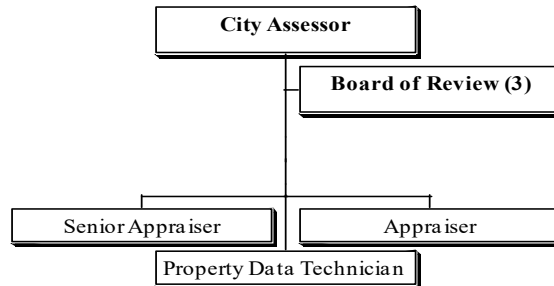
**Fund 101 General Fund**  
**Dept 254 City Income Tax Administration**

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
101-254-000-702.000 Termination Pay	0	0	0	0	0	0
101-254-000-703.000 Salaries and Wages	77,719	84,713	89,505	80,000	90,523	90,523
101-254-000-707.000 Wages-Temporary	36,720	27,908	5,810	6,870	15,750	15,750
101-254-000-708.000 Unemployment	14	13	12	12	12	12
101-254-000-709.000 Employers FICA	8,671	8,391	7,291	7,000	8,130	8,130
101-254-000-715.000 Pension-General	7,725	10,320	11,116	10,500	11,099	11,099
101-254-000-718.000 Health Insurance	6,634	13,660	14,398	13,500	15,173	15,173
101-254-000-724.000 Workers Compensation	38	38	45	45	35	35
101-254-000-725.000 Other Fringe Benefits	926	1,412	1,430	1,100	1,750	1,750
	<b>138,447</b>	<b>146,455</b>	<b>129,607</b>	<b>119,027</b>	<b>142,472</b>	<b>142,472</b>
<b>Material and Supplies:</b>						
101-254-000-752.000 Office Supplies	22,578	17,548	28,500	28,000	28,000	28,000
101-254-000-791.000 Publications	714	114	750	750	600	600
	<b>23,292</b>	<b>17,662</b>	<b>29,250</b>	<b>28,750</b>	<b>28,600</b>	<b>28,600</b>
<b>Contractual and Other:</b>						
101-254-000-818.000 Cont.. Serv. (Compliance)	50,126	17,796	30,000	30,000	30,000	30,000
101-254-000-818.254 Cont.. Serv. -E-File Serv.	4,346	1,000	0	0	0	0
101-254-000-853.000 Telephone	873	859	950	950	1,100	1,100
101-254-000-910.000 Education & Training	1,112	0	1,000	1,000	1,000	1,000
101-254-000-913.000 Travel	701	296	500	250	500	500
101-254-000-931.002 Office Equipment Maintenan	564	411	1,300	750	1,300	1,300
101-254-000-933.000 Software Maintenance	6,963	6,963	7,250	6,963	7,500	7,500
	<b>64,685</b>	<b>27,325</b>	<b>41,000</b>	<b>39,913</b>	<b>41,400</b>	<b>41,400</b>
<b>Capital Outlay:</b>						
101-254-000-980.001 Office Equipment	8,032	0	2,700	2,700	2,700	2,700
	<b>8,032</b>	<b>0</b>	<b>2,700</b>	<b>2,700</b>	<b>2,700</b>	<b>2,700</b>
<b>City Income Tax Administration</b>	<b>234,456</b>	<b>191,442</b>	<b>202,557</b>	<b>190,390</b>	<b>215,172</b>	<b>215,172</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: City Assessor</i>				
<i>Fund-Activity: 101-257</i>				
008	Appraiser	1		54,224
010	Senior Appraiser	1		71,719
307	Property Data Technician	1		41,478
ASR	City Assessor	1		105,956
PT	Board of Review		3	1,800
<b>Activity Total</b>		<b>4</b>	<b>3</b>	<b>275,177</b>

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



**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

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

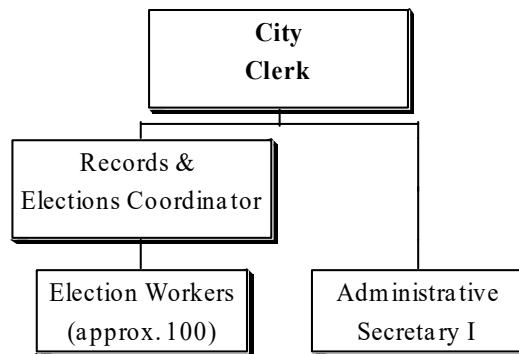
Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
101-257-000-702.000 Termination Pay	0		0	0	0	0
101-257-000-703.000 Salaries and Wages	297,338	302,086	218,260	252,570	273,376	273,376
101-257-000-707.000 Wages-Temporary	900	900	1,800	1,800	1,800	1,800
101-257-000-708.000 Unemployment	38	28	30	24	24	24
101-257-000-709.000 Employers FICA	20,765	21,711	16,834	19,459	21,051	21,051
101-257-000-713.000 Overtime	3,311	183	5,000	10,000	5,000	5,000
101-257-000-715.000 Pension-General	28,886	37,572	27,108	31,369	33,516	33,516
101-257-000-716.000 Pension-MERS DC	3,464	5,573	1,200	2,384	2,871	2,871
101-257-000-718.000 Health Insurance	74,004	66,996	42,759	47,959	41,797	41,797
101-257-000-723.000 Health Ins.-MERS HSA	4,908	4,758	5,550	3,700	3,700	3,700
101-257-000-724.000 Workers Compensation	837	865	982	694	756	756
101-257-000-725.000 Other Fringe Benefits	2,890	2,869	3,639	5,246	5,459	5,459
	<b>437,341</b>	<b>443,541</b>	<b>323,162</b>	<b>375,205</b>	<b>389,350</b>	<b>389,350</b>
<b>Material and Supplies:</b>						
101-257-000-752.000 Office Supplies	4,059	3,799	4,550	4,650	4,650	4,650
101-257-000-752.001 Data Processing Supplies	5,033	3,907	7,640	9,623	8,540	8,540
101-257-000-759.000 Gasoline	267	276	333	333	333	333
101-257-000-791.000 Publications	3,088	8,644	8,480	8,490	8,480	8,480
	<b>12,447</b>	<b>16,626</b>	<b>21,003</b>	<b>23,096</b>	<b>22,003</b>	<b>22,003</b>
<b>Contractual and Other:</b>						
101-257-000-818.000 Contractual Services	25,293	38,902	4,780	12,310	0	0
101-257-000-826.000 Legal Fees	1,885	50	300	300	300	300
101-257-000-853.000 Telephone	2,818	2,545	2,007	2,007	2,007	2,007
101-257-000-908.002 Residency Allowance	0	0	1,800	1,800	1,800	1,800
101-257-000-910.000 Education & Training	1,960	517	1,210	1,210	1,210	1,210
101-257-000-913.000 Travel	407	0	1,000	1,000	1,000	1,000
101-257-000-915.000 Memberships & Dues	690	1,450	1,490	1,690	1,690	1,690
101-257-000-931.002 Office Equipment Maint.	5,100	0	700	700	700	700
101-257-000-932.000 Vehicle Maintenance	240	802	830	830	830	830
	<b>38,393</b>	<b>44,266</b>	<b>14,117</b>	<b>21,847</b>	<b>9,537</b>	<b>9,537</b>
<b>Capital Outlay:</b>						
101-257-000-980.001 Office Equipment	2,205	5,987	2,677	2,677	3,000	3,000
101-257-000-981.000 Vehicles-Enter. Lease	0	0	0	0	0	0
	<b>2,205</b>	<b>5,987</b>	<b>2,677</b>	<b>2,677</b>	<b>3,000</b>	<b>3,000</b>
<b>City Assessor</b>	<b>490,386</b>	<b>510,420</b>	<b>360,959</b>	<b>422,825</b>	<b>423,890</b>	<b>423,890</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: City Clerk-Elections</i>				
<i>Fund-Activity: 101-262</i>				
PT	Election Workers		*	<b>53,000</b>
				<b>53,000</b>
Add:	Records & Elections Coordinator from City Clerk 101-215 (30 %)			<b>19,963</b>
	Other City Department Staff as needed			<b>3,037</b>
<b>Activity Total</b>				<b>76,000</b>

\* Includes Approximately 100 Positions On A Temporary Basis.

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



**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

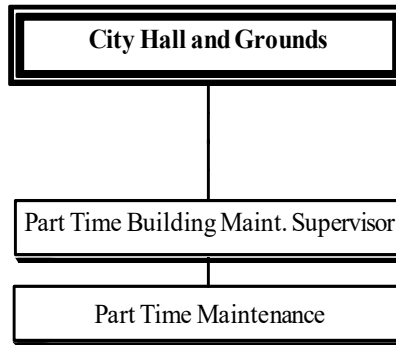
**Fund 101 General Fund**  
**Dept 262 City Clerk-Elections**

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
101-262-000-702.000 Termination Pay	0	0	0	0	0	0
101-262-000-703.000 Salaries and Wages	17,712	19,008	19,730	25,000	23,000	23,000
101-262-000-707.000 Wages-Temporary	32,805	51,616	40,000	48,000	53,000	53,000
101-262-000-708.000 Unemployment	18	30	45	45	50	50
101-262-000-709.000 Employers FICA	1,324	1,427	1,510	2,200	1,800	1,800
101-262-000-713.000 Overtime	1,123	1,138	2,000	2,700	1,750	1,750
101-262-000-715.000 Pension-General	1,767	2,394	2,450	3,400	2,750	2,750
101-262-000-716.000 Pension-MERS DC	486	943	592	695	600	600
101-262-000-718.000 Health Insurance	5,053	4,170	4,320	6,000	3,100	3,100
101-262-000-723.000 Health Ins.-MERS HSA	533	523	555	600	575	575
101-262-000-724.000 Workers Compensation	22	33	50	75	75	75
101-262-000-725.000 Other Fringe Benefits	19	55	310	310	450	450
	<b>60,862</b>	<b>81,337</b>	<b>71,562</b>	<b>89,025</b>	<b>87,150</b>	<b>87,150</b>
<b>Material and Supplies:</b>						
101-262-000-752.000 Office Supplies	5,638	21,929	25,000	30,000	5,500	5,500
	<b>5,638</b>	<b>21,929</b>	<b>25,000</b>	<b>30,000</b>	<b>5,500</b>	<b>5,500</b>
<b>Contractual and Other:</b>						
101-262-000-818.000 Contractual Services	4,787	628	6,000	5,000	10,800	10,800
101-262-000-853.000 Telephone	0	0	2,000	500	200	200
101-262-000-900.000 Printing & Publishing	183	524	1,800	750	19,500	19,500
101-262-000-913.000 Travel	272	501	750	500	500	500
101-262-000-931.001 Equipment Maintenance	313	2,776	2,000	1,000	9,550	9,550
101-262-000-942.000 Building Rental/Lease	2,400	3,600	3,000	3,200	3,600	3,600
	<b>7,955</b>	<b>8,029</b>	<b>15,550</b>	<b>10,950</b>	<b>44,150</b>	<b>44,150</b>
<b>Capital Outlay:</b>						
101-262-000-980.001 Office Equipment	0	0	18,200	18,200	0	0
	<b>0</b>	<b>0</b>	<b>18,200</b>	<b>18,200</b>	<b>0</b>	<b>0</b>
<b>City Clerk-Elections</b>	<b>74,455</b>	<b>111,295</b>	<b>130,312</b>	<b>148,175</b>	<b>136,800</b>	<b>136,800</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: City Hall &amp; Grounds</i>				
<i>Fund-Activity: 101-265</i>				
PT	Building Maintenance Supervisor		1	42,378
	<b>Activity Total</b>		<b>1</b>	<b>42,378</b>

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



**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

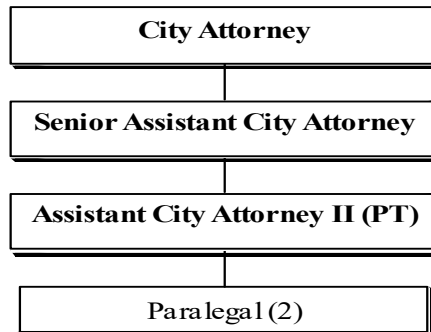
***Fund 101 General Fund***  
***Dept 265 City Hall & Grounds***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Personal Services:</b>						
101-265-000-707.000 Wages-Temporary	44,869	43,357	43,482	42,378	42,378	<b>42,378</b>
101-265-000-708.000 Unemployment	8	6	6	6	6	<b>6</b>
101-265-000-709.000 Employers FICA	3,442	3,303	3,326	3,242	3,242	<b>3,242</b>
101-265-000-724.000 Workers Compensation	170	148	139	136	136	<b>136</b>
	<u>48,489</u>	<u>46,814</u>	<u>46,953</u>	<u>45,762</u>	<u>45,762</u>	<b><u>45,762</u></b>
<b>Material and Supplies:</b>						
101-265-000-756.000 Operating Supplies	0	2,662	1,000	1,000	1,000	<b>1,000</b>
101-265-000-759.000 Gasoline	2,052	2,007	2,500	2,500	2,500	<b>2,500</b>
101-265-000-773.000 Laundry	1,702	848	2,016	2,016	2,016	<b>2,016</b>
101-265-000-776.000 Custodial Supplies	9,159	10,893	12,530	12,530	12,530	<b>12,530</b>
	<u>12,913</u>	<u>16,410</u>	<u>18,046</u>	<u>18,046</u>	<u>18,046</u>	<b><u>18,046</u></b>
<b>Contractual and Other:</b>						
101-265-000-818.000 Contractual Services	34,119	20,942	37,239	37,239	37,239	<b>37,239</b>
101-265-000-818.265 Contr. Serv.-City Hall	55,879	68,392	65,362	65,362	65,362	<b>65,362</b>
101-265-000-853.000 Telephone	1,831	1,762	2,052	2,336	2,052	<b>2,052</b>
101-265-000-924.000 Utilities	94,731	85,580	100,000	100,000	100,000	<b>100,000</b>
101-265-000-930.000 Building Maintenance	33,979	39,941	69,489	69,489	69,489	<b>69,489</b>
101-265-000-932.000 Vehicle Maintenance	869	2,213	2,000	2,000	2,000	<b>2,000</b>
101-265-000-935.000 Insurance	10,673	10,816	11,573	11,585	12,396	<b>12,396</b>
	<u>232,081</u>	<u>229,646</u>	<u>287,715</u>	<u>288,011</u>	<u>288,538</u>	<b><u>288,538</u></b>
<b>Capital Outlay:</b>						
101-265-000-975.011 City Hall Improvements	36,090	-7,135	0	0	67,000	<b>67,000</b>
	<u>36,090</u>	<u>-7,135</u>	<u>0</u>	<u>0</u>	<u>67,000</u>	<b><u>67,000</u></b>
<b>City Hall &amp; Grounds</b>	<b><u>329,573</u></b>	<b><u>285,735</u></b>	<b><u>352,714</u></b>	<b><u>351,819</u></b>	<b><u>419,346</u></b>	<b><u>419,346</u></b>

**City of Jackson**  
**Fiscal Year 2021/22 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		128,851
017	Senior Assistant City Attorney	1		95,337
021	City Attorney	1		140,042
PT	Assistant City Attorney II (PT)		1	57,304
<b>Activity Total</b>		<b>4</b>	<b>1</b>	<b>421,534</b>

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



**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

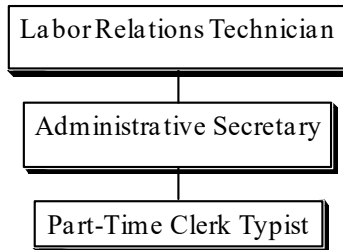
***Fund 101 General Fund***  
***Dept 266 City Attorney***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Personal Services:</b>						
101-266-000-702.000 Termination Pay	65,691	35,500	0	0	0	0
101-266-000-703.000 Salaries and Wages	321,809	308,583	365,702	356,455	365,230	<b>365,230</b>
101-266-000-707.000 Wages-Temporary	49,172	42,900	57,304	57,304	57,304	<b>57,304</b>
101-266-000-708.000 Unemployment	38	32	36	36	30	<b>30</b>
101-266-000-709.000 Employers FICA	27,758	26,862	32,361	31,652	32,324	<b>32,324</b>
101-266-000-715.000 Pension-General	31,402	37,235	43,916	44,271	44,776	<b>44,776</b>
101-266-000-716.000 Pension-MERS DC	3,883	11,152	10,410	11,634	8,947	<b>8,947</b>
101-266-000-716.001 Retirement-Contractual	0	3,427	8,436	8,637	9,103	<b>9,103</b>
101-266-000-718.000 Health Insurance	36,435	57,934	57,456	63,816	58,846	<b>58,846</b>
101-266-000-723.000 Health Ins.-MERS HSA	4,127	5,692	8,650	6,800	6,800	<b>6,800</b>
101-266-000-724.000 Workers Compensation	123	146	157	426	413	<b>413</b>
101-266-000-725.000 Other Fringe Benefits	2,516	4,249	6,048	6,071	6,244	<b>6,244</b>
	<b>542,954</b>	<b>533,712</b>	<b>590,476</b>	<b>587,102</b>	<b>590,017</b>	<b>590,017</b>
<b>Material and Supplies:</b>						
101-266-000-752.000 Office Supplies	6,592	5,533	5,381	5,381	5,381	<b>5,381</b>
101-266-000-791.000 Publications	11,370	9,895	9,023	9,023	7,166	<b>7,166</b>
	<b>17,962</b>	<b>15,428</b>	<b>14,404</b>	<b>14,404</b>	<b>12,547</b>	<b>12,547</b>
<b>Contractual and Other:</b>						
101-266-000-818.000 Contractual Services	21,399	31,768	6,500	6,500	6,500	<b>6,500</b>
101-266-000-826.000 Legal Fees	3,721	8,636	1,400	1,400	1,400	<b>1,400</b>
101-266-000-827.000 Witness Fees	51	44	300	300	300	<b>300</b>
101-266-000-853.000 Telephone	3,579	3,094	3,600	3,600	3,600	<b>3,600</b>
101-266-000-861.000 Auto Allowance	0	1,200	2,400	2,400	2,400	<b>2,400</b>
101-266-000-908.002 Residency Allowance	1,800	0	0	0	0	<b>0</b>
101-266-000-910.000 Education & Training	2,255	257	1,000	1,000	1,000	<b>1,000</b>
101-266-000-913.000 Travel	5,026	106	1,500	1,500	1,500	<b>1,500</b>
101-266-000-915.000 Memberships & Dues	6,862	6,230	2,408	2,408	2,463	<b>2,463</b>
101-266-000-931.002 Office Equipment Maintenan	3,806	502	5,900	2,900	2,900	<b>2,900</b>
101-266-000-945.000 Office Equipment Rental	2,634	0	2,634	0	0	<b>0</b>
	<b>51,133</b>	<b>51,837</b>	<b>27,642</b>	<b>22,008</b>	<b>22,063</b>	<b>22,063</b>
<b>City Attorney</b>	<b>612,049</b>	<b>600,977</b>	<b>632,522</b>	<b>623,514</b>	<b>624,627</b>	<b>624,627</b>

**City of Jackson**  
**Fiscal Year 2021/22 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		71,204
004	Administrative Secretary			38,136
PT	Part-Time Clerk-Typist		1	15,660
<b>Activity Total</b>		<b>1</b>	<b>1</b>	<b>125,000</b>

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



*Personnel is under the direct supervision of the City Manager.*

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
101-270-000-702.000 Termination Pay	0	39,979	0	0	0	0
101-270-000-703.000 Salaries and Wages	132,477	123,889	149,719	93,131	109,340	109,340
101-270-000-707.000 Wages-Temporary	13,659	0	15,600	6,500	15,660	15,660
101-270-000-708.000 Unemployment	13	11	24	18	18	18
101-270-000-709.000 Employers FICA	11,700	12,731	11,883	8,255	9,562	9,562
101-270-000-715.000 Pension-General	9,641	15,524	16,196	12,695	13,405	13,405
101-270-000-716.000 Pension-MERS DC	2,829	6,407	6,900	3,177	3,280	3,280
101-270-000-716.001 Retirement-Contractual	6,507	3,451	4,000	0	0	0
101-270-000-718.000 Health Insurance	11,394	5,772	17,663	6,299	8,775	8,775
101-270-000-723.000 Health Ins.-MERS HSA	3,486	3,486	3,700	3,700	3,700	3,700
101-270-000-724.000 Workers Compensation	158	56	77	41	41	41
101-270-000-725.000 Other Fringe Benefits	1,349	1,441	2,888	2,250	2,891	2,891
	<b>193,213</b>	<b>212,747</b>	<b>228,650</b>	<b>136,066</b>	<b>166,672</b>	<b>166,672</b>
<b>Material and Supplies:</b>						
101-270-000-752.000 Office Supplies	2,547	4,259	5,000	5,000	5,000	5,000
101-270-000-791.000 Publications	0	0	450	450	450	450
	<b>2,547</b>	<b>4,259</b>	<b>5,450</b>	<b>5,450</b>	<b>5,450</b>	<b>5,450</b>
<b>Contractual and Other:</b>						
101-270-000-818.000 Contractual Services	87,124	101,059	80,000	80,000	100,000	100,000
101-270-000-853.000 Telephone	2,591	1,683	2,100	2,100	2,100	2,100
101-270-000-861.000 Auto Allowance	1,764	1,000	2,400	0	0	0
101-270-000-900.000 Printing & Publishing	244	599	300	300	500	500
101-270-000-908.002 Residency Allowance	0	0	1,800	0	1,800	1,800
101-270-000-910.000 Education & Training	5,713	2,685	5,000	5,000	5,000	5,000
101-270-000-910.001 Training - City Wide	158	108	0	0	0	0
101-270-000-913.000 Travel	2,934	327	1,500	1,500	1,500	1,500
101-270-000-915.000 Memberships & Dues	1,148	485	1,750	1,750	1,750	1,750
101-270-000-931.002 Office Equipment Maintenan	50	0	0	400	500	500
	<b>101,726</b>	<b>107,946</b>	<b>94,850</b>	<b>91,050</b>	<b>113,150</b>	<b>113,150</b>
<b>Capital Outlay:</b>						
101-270-000-980.000 Office Furniture	0	0	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Personnel</b>	<b>297,486</b>	<b>324,952</b>	<b>328,950</b>	<b>232,566</b>	<b>285,272</b>	<b>285,272</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
101-278-000-703.000 Salaries-Ret. Hlth Stipend	211,487	180,894	190,000	180,000	190,000	<b>190,000</b>
101-278-000-709.000 Employers FICA (Ret.)	16,047	13,838	14,535	14,000	16,000	<b>16,000</b>
	<b>227,534</b>	<b>194,732</b>	<b>204,535</b>	<b>194,000</b>	<b>206,000</b>	<b>206,000</b>
<b>Materials and Supplies:</b>						
101-278-000-791.000 Publications	7,655	7,884	8,000	0	0	<b>0</b>
	<b>7,655</b>	<b>7,884</b>	<b>8,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Contractual and Other:</b>						
101-278-000-723.001 Health Insurance-Retirees	122,094	142,068	150,000	143,000	150,000	<b>150,000</b>
101-278-000-808.000 Audit Fees	49,397	42,660	44,800	44,434	45,000	<b>45,000</b>
101-278-000-818.000 Contractual Services	6,966	7,367	8,000	7,500	7,500	<b>7,500</b>
101-278-000-851.000 Postage	127,187	117,112	145,000	125,000	130,000	<b>130,000</b>
101-278-000-880.000 Community Promotion	91,647	60,021	115,000	78,250	75,000	<b>75,000</b>
101-278-000-880.005 Com. Prom.-Envir.Com.	201	0	1,500	1,500	1,500	<b>1,500</b>
101-278-000-935.000 Insurance	84,589	90,737	96,783	94,162	100,750	<b>100,750</b>
101-278-000-935.001 Insurance-Ded. Portion	5,779	3,152	10,000	10,000	5,000	<b>5,000</b>
101-278-000-956.001 Contingency	0	61,169	0	0	0	<b>0</b>
101-278-000-962.000 Uncollectible Accounts	128,574	49,154	50,000	65,000	60,000	<b>60,000</b>
101-278-000-962.438 Uncollect. Accts-Inc. Tax	-61,534	0	15,000	15,000	15,000	<b>15,000</b>
101-278-000-963.000 Miscellaneous	8,389	2,115	4,000	1,000	5,000	<b>5,000</b>
	<b>563,289</b>	<b>575,555</b>	<b>640,083</b>	<b>584,846</b>	<b>594,750</b>	<b>594,750</b>
<b>Unallocated</b>	<b>798,478</b>	<b>778,171</b>	<b>852,618</b>	<b>778,846</b>	<b>800,750</b>	<b>800,750</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
101-299-000-703.000 Salaries and Wages	55,353	45,871	51,704	40,000	46,491	<b>46,491</b>
101-299-000-707.000 Wages-Temporary	4,560	5,064	6,900	3,500	6,900	<b>6,900</b>
101-299-000-708.000 Unemployment	16	14	25	15	19	<b>19</b>
101-299-000-709.000 Employers FICA	4,258	3,792	4,486	3,000	4,084	<b>4,084</b>
101-299-000-713.000 Overtime	0	11	0	0	0	<b>0</b>
101-299-000-715.000 Pension-General	1,400	1,863	4,171	3,500	4,230	<b>4,230</b>
101-299-000-716.000 Pension-MERS DC	0	0	545	400	561	<b>561</b>
101-299-000-718.000 Health Insurance	4,988	3,577	10,598	7,000	11,130	<b>11,130</b>
101-299-000-723.000 Health Ins.-MERS HSA	0	0	555	400	555	<b>555</b>
101-299-000-724.000 Workers Compensation	87	72	76	50	74	<b>74</b>
101-299-000-725.000 Other Fringe Benefits	379	110	885	100	936	<b>936</b>
	<u>71,041</u>	<u>60,374</u>	<u>79,945</u>	<u>57,965</u>	<u>74,980</u>	<u><b>74,980</b></u>
<b>Material and Supplies:</b>						
101-299-000-752.000 Office Supplies	487	285	1,000	1,000	1,000	<b>1,000</b>
	<u>487</u>	<u>285</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u><b>1,000</b></u>
<b>Contractual and Other:</b>						
101-299-000-818.000 Contractual Services	1,024	989	10,000	10,000	10,000	<b>10,000</b>
101-299-000-853.000 Telephone	47	0	0	150	180	<b>180</b>
101-299-000-962.000 Uncollectible Accounts	311,545	595,691	325,000	100,000	100,000	<b>100,000</b>
	<u>312,616</u>	<u>596,680</u>	<u>335,000</u>	<u>110,150</u>	<u>110,180</u>	<u><b>110,180</b></u>
<b>Administrative Hearings Bureau</b>	<b><u>384,144</u></b>	<b><u>657,339</u></b>	<b><u>415,945</u></b>	<b><u>169,115</u></b>	<b><u>186,160</u></b>	<b><u>186,160</u></b>

**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Administrative Hearings Bureau</i>				
<i>Fund-Activity: 101-299</i>				
AHO	Admin. Hearings Officer	2		11,998
PT	Part Time Staff		1	6,900
		<u>2</u>	<u>1</u>	<u>18,898</u>
<b>Add:</b>	Allocation Property Code Tech from NEO (30%)			15,808
	Code Enforcement Officer II from NEO (30%)			18,685
	<b>Activity Total</b>			<u><u><b>53,391</b></u></u>





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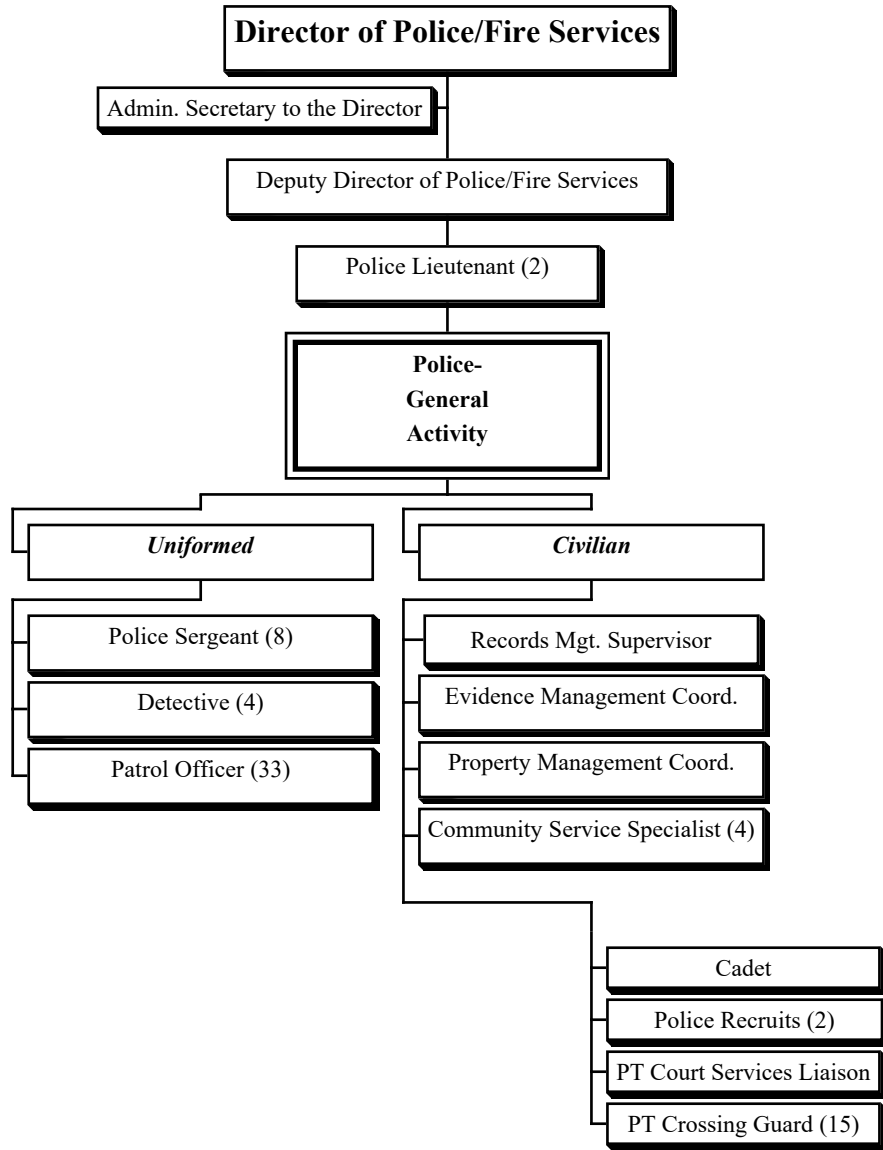
**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**General Fund**  
**Police Department Summary**

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<b>Activity #</b>	<b>Activity Name</b>	<b>Adopted Budget</b>
101-301	Police Department (General)	\$ 10,730,184
101-311	OHSP Grants	12,806
101-320	Consortium Training	27,500
101-321	In-Service Training	<u>7,000</u>
<b>General Fund Total - Police Department</b>		<b><u><u>\$ 10,777,490</u></u></b>

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



**City of Jackson**  
**Fiscal Year 2021/22 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		50,396
006	Evidence Mgt. Coordinator	1		55,676
006	Property Mgt. Coordinator	1		55,676
010	Records Management Supervisor	1		71,719
017	Deputy Director of Police and Fire Services	1		88,476
020	Director of Police and Fire Services	1		124,565
082	Patrol Officer	33		2,253,623
084	Detective	4		304,719
085	Police Sergeant	8		729,278
087	Police Lieutenant	2		193,839
306	Community Service Specialists	4		179,276
CAD	Cadets	1		20,880
REC	Police Recruits	2		20,365
PT	Part-Time School Crossing Guard		15	59,350
PT	Part-Time Court Services Liaison		1	45,331
<b>Activity Total</b>		<b>60</b>	<b>16</b>	<b>4,253,169</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
101-301-000-702.000 Termination Pay	18,987	108,989	55,465	37,773	69,810	69,810
101-301-000-703.000 Salaries and Wages	3,843,419	3,988,234	3,992,730	3,796,882	4,148,488	4,148,488
101-301-000-707.000 Wages-Temporary	68,756	74,352	144,459	72,090	104,681	104,681
101-301-000-708.000 Unemployment	422	370	486	485	444	444
101-301-000-709.000 Employers FICA	100,199	100,408	100,738	93,961	101,855	101,855
101-301-000-713.000 Overtime	279,524	141,115	294,062	200,139	250,214	250,214
101-301-000-715.000 Pension-General	48,695	60,864	53,567	56,385	53,024	53,024
101-301-000-715.734 Pension-Police/Fire 345	2,994,230	3,948,085	4,148,605	4,148,605	4,028,723	4,028,723
101-301-000-716.000 Pension-MERS DC	45,844	54,855	55,712	58,630	69,728	69,728
101-301-000-716.001 Retirement - Contractual	7,191	7,437	6,391	7,269	6,228	6,228
101-301-000-718.000 Health Insurance	585,630	520,221	516,627	522,559	644,562	644,562
101-301-000-723.000 Health Ins.-MERS HSA	67,569	76,846	81,650	80,342	88,050	88,050
101-301-000-724.000 Workers Compensation	17,456	18,069	21,149	32,750	20,655	20,655
101-301-000-725.000 Other Fringe Benefits	26,389	8,306	49,049	6,842	53,152	53,152
	<b>8,104,311</b>	<b>9,108,151</b>	<b>9,520,690</b>	<b>9,114,712</b>	<b>9,639,614</b>	<b>9,639,614</b>
<b>Material and Supplies:</b>						
101-301-000-752.000 Office Supplies	19,988	30,101	11,604	4,600	3,264	3,264
101-301-000-752.001 Data Processing Supplies	7,955	4,449	4,898	396	1,881	1,881
101-301-000-757.000 Ammunition	17,822	17,266	26,699	14,179	25,566	25,566
101-301-000-759.000 Gasoline	67,385	60,841	76,668	67,377	68,688	68,688
101-301-000-761.004 Prog. Sup.-Comm. Police	1,585	0	0	0	0	0
101-301-000-767.000 Uniform Allowance	50,781	28,950	42,638	36,597	36,140	36,140
101-301-000-770.000 Miscellaneous Supplies	6,250	5,998	7,327	3,440	8,332	8,332
101-301-000-772.000 Photography Supplies	6,789	10,903	9,668	6,226	9,523	9,523
101-301-000-773.000 Laundry	865	769	858	818	767	767
101-301-000-775.000 Medical Supplies	1,484	1,585	1,120	1,717	2,010	2,010
101-301-000-776.000 Custodial Supplies	4,509	3,400	4,255	2,456	4,284	4,284
101-301-000-778.000 Equipment Maint. Supplies	19,572	22,994	18,485	23,819	19,053	19,053
101-301-000-791.000 Publications	851	1,186	3,500	329	3,550	3,550
	<b>205,836</b>	<b>188,442</b>	<b>207,720</b>	<b>161,954</b>	<b>183,058</b>	<b>183,058</b>
<b>Contractual and Other:</b>						
101-301-000-818.000 Contractual Services	1,587	0	0	0	0	0
101-301-000-820.000 Consultant Services	53,446	6,998	6,350	7,798	13,167	13,167
101-301-000-830.000 Medical Services	8,159	11,261	11,088	7,720	14,620	14,620
101-301-000-839.000 Special Investigations	1,724	2,260	2,650	3,652	3,150	3,150
101-301-000-853.000 Telephone	41,917	38,505	39,108	37,746	37,290	37,290
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	4,818	9,322	1,772	475	3,177	3,177
101-301-000-908.001 Physical Agility Testing	23,150	27,800	37,000	22,400	37,000	37,000
101-301-000-908.002 Residency Allowance	5,650	6,150	6,150	7,950	6,400	6,400
101-301-000-910.000 Education & Training	66,199	30,984	56,883	69,584	67,158	67,158
101-301-000-913.000 Travel	6,174	3,015	8,950	2,200	8,460	8,460
101-301-000-915.000 Memberships & Dues	1,383	2,067	1,585	1,494	1,355	1,355
101-301-000-924.000 Utilities	35,569	33,085	43,670	32,780	33,899	33,899

Continued

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Contractual and Other:(Cont'd.)</b>						
101-301-000-930.000 Building Maintenance	30,291	26,558	31,264	25,808	31,810	<b>31,810</b>
101-301-000-931.001 Equipment Maintenance	33,137	12,368	30,686	28,831	36,381	<b>36,381</b>
101-301-000-931.002 Office Equipment Maintenance	59,311	14,147	12,576	4,312	13,080	<b>13,080</b>
101-301-000-932.000 Vehicle Maintenance	49,798	60,764	59,370	53,279	63,400	<b>63,400</b>
101-301-000-933.000 Software Maintenance	0	124,332	110,984	128,027	132,891	<b>132,891</b>
101-301-000-935.000 Insurance	124,313	132,334	141,597	143,720	153,780	<b>153,780</b>
101-301-000-935.001 Insurance-Ded. Portion	2,500	0	10,000	7,500	10,000	<b>10,000</b>
101-301-000-942.000 Building Rental/Lease	6,499	6,684	6,524	7,396	6,604	<b>6,604</b>
101-301-000-945.000 Office Equipment Rental	465	520	0	0	0	<b>0</b>
101-301-000-963.000 Miscellaneous	0	-35	3,556	3,562	2,490	<b>2,490</b>
	<b>559,690</b>	<b>552,719</b>	<b>625,363</b>	<b>599,834</b>	<b>679,712</b>	<b>679,712</b>
<b>Capital Outlay:</b>						
101-301-000-975.000 Building Additions	102,621	18,329	0	6,200	44,196	<b>44,196</b>
101-301-000-980.000 Furniture	2,480	3,899	0	2,195	0	<b>0</b>
101-301-000-980.001 Office Equipment	0	8,402	0	2,500	0	<b>0</b>
101-301-000-981.000 Vehicles	62,259	87,665	144,158	142,175	178,838	<b>178,838</b>
101-301-000-985.000 Machinery & Equipment	123,621	43,718	290	8,876	4,766	<b>4,766</b>
101-301-000-986.000 Radio Equipment	7,414	18,854	0	0	0	<b>0</b>
	<b>298,395</b>	<b>180,867</b>	<b>144,448</b>	<b>161,946</b>	<b>227,800</b>	<b>227,800</b>
<b>Police Department</b>	<b>9,168,232</b>	<b>10,030,179</b>	<b>10,498,221</b>	<b>10,038,446</b>	<b>10,730,184</b>	<b>10,730,184</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Personal Services:</b>						
101-311-218-709.000 Employers FICA	36	0	0	0	0	0
101-311-218-713.000 Overtime	2,485	0	0	0	0	0
101-311-218-724.000 Workers Compensation	25	0	0	0	0	0
	<u>2,546</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>2017/18 OSHP Grant</b>	<b><u>2,546</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Personal Services:</b>						
101-311-219-709.000 Employers FICA	59	29	0	0	0	0
101-311-219-713.000 Overtime	4,094	1,985	0	0	0	0
101-311-219-724.000 Workers Compensation	41	20	0	0	0	0
	<u>4,194</u>	<u>2,034</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>2018/19 OSHP Grant</b>	<b><u>4,194</u></b>	<b><u>2,034</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Personal Services:</b>						
101-311-220-709.000 Employers FICA	0	56	0	0	0	0
101-311-220-713.000 Overtime	0	3,878	0	0	0	0
101-311-220-724.000 Workers Compensation	0	39	0	0	0	0
	<u>0</u>	<u>3,973</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>2019/20 OSHP Grant</b>	<b><u>0</u></b>	<b><u>3,973</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Personal Services:</b>						
101-311-221-709.000 Employers FICA	0	0	212	212	0	0
101-311-221-713.000 Overtime	0	0	14,642	14,642	0	0
101-311-221-724.000 Workers Compensation	0	0	146	146	0	0
	<u>0</u>	<u>0</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>	<u>0</u>
<b>2020/21 OSHP Grant</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>15,000</u></b>	<b><u>15,000</u></b>	<b><u>0</u></b>	<b><u>0</u></b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

***Dept 311 OSHP Grant***  
***Sub. Act. 222 2021/22***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Personal Services:</b>						
101-311-222-709.000 Employers FICA	0	0	0	0	181	181
101-311-222-713.000 Overtime	0	0	0	0	12,484	12,484
101-311-222-724.000 Workers Compensation	0	0	0	0	141	141
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,806</u>	<u>12,806</u>
<b>2020/21 OSHP Grant</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>12,806</u></b>	<b><u>12,806</u></b>

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Material and Supplies:</b>						
101-320-000-770.000 Miscellaneous Supplies	5,294	1,509	5,000	1,250	2,500	2,500
	<u>5,294</u>	<u>1,509</u>	<u>5,000</u>	<u>1,250</u>	<u>2,500</u>	<u>2,500</u>
<b>Contractual and Other:</b>						
101-320-000-818.000 Contractual Services	0	0	0	0	0	0
101-320-000-910.000 Education & Training	24,990	9,558	25,000	25,000	25,000	25,000
101-320-000-913.000 Travel	0	0	0	0	0	0
	<u>24,990</u>	<u>9,558</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>
<b>Consortium Training</b>	<b><u>30,284</u></b>	<b><u>11,067</u></b>	<b><u>30,000</u></b>	<b><u>26,250</u></b>	<b><u>27,500</u></b>	<b><u>27,500</u></b>

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

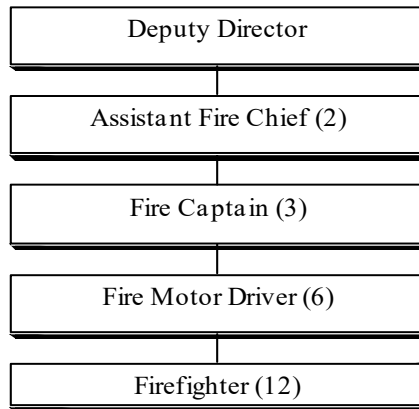
<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Contractual and Other:</b>						
101-321-000-910.000 Education & Training	6,754	3,499	7,000	7,000	7,000	7,000
	<u>6,754</u>	<u>3,499</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>
<b>In-Service Training</b>	<b><u>6,754</u></b>	<b><u>3,499</u></b>	<b><u>7,000</u></b>	<b><u>7,000</u></b>	<b><u>7,000</u></b>	<b><u>7,000</u></b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Fire Suppression</i>				
<i>Fund-Activity: 101-340</i>				
019	Deputy Director	1		118,193
50	Firefighter	12		586,969
52	Fire Motor Driver	6		383,091
55	Fire Captain	3		238,329
58	Assistant Fire Chief	2		179,766
<b>Activity Total</b>		<b>24</b>		<b>1,506,348</b>

*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 2021/22 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
101-340-000-702.000 Termination Pay	5,005	16,605	152,821	157,365	37,315	37,315
101-340-000-703.000 Salaries and Wages	1,259,684	1,401,894	1,482,953	1,558,205	1,506,348	1,506,348
101-340-000-708.000 Unemployment	91	115	120	179	144	144
101-340-000-709.000 Employers FICA	17,823	22,333	26,430	27,475	25,497	25,497
101-340-000-713.000 Overtime	122,428	252,884	166,276	293,423	188,769	188,769
101-340-000-715.734 Pension-Police/Fire 345	1,361,296	1,563,701	1,759,021	1,759,021	1,902,473	1,902,473
101-340-000-716.000 Pension-MERS DC	7,513	11,356	11,103	20,116	23,507	23,507
101-340-000-716.001 Retirement - Contractual	5,709	5,880	6,064	6,128	4,925	4,925
101-340-000-718.000 Health Insurance	258,820	264,940	248,111	310,969	314,157	314,157
101-340-000-723.000 Health Ins.-MERS HSA	3,116	10,442	15,000	28,448	45,000	45,000
101-340-000-724.000 Workers Compensation	17,560	20,827	23,696	28,065	22,860	22,860
101-340-000-725.000 Other Fringe Benefits	4,971	1,034	18,240	20,401	21,340	21,340
	<b>3,064,016</b>	<b>3,572,011</b>	<b>3,909,835</b>	<b>4,209,795</b>	<b>4,092,335</b>	<b>4,092,335</b>
<b>Material and Supplies:</b>						
101-340-000-752.000 Office Supplies	3,682	3,463	2,509	3,061	7,965	7,965
101-340-000-753.000 Chemicals	3,082	2,024	1,950	586	2,726	2,726
101-340-000-759.000 Gasoline	19,944	19,302	23,802	21,576	22,656	22,656
101-340-000-762.000 Protective Clothing	18,402	26,590	28,933	51,701	36,420	36,420
101-340-000-767.000 Uniform Allowance	13,477	15,261	15,836	37,901	22,984	22,984
101-340-000-770.000 Operating Supplies	18,137	6,211	11,920	6,806	8,428	8,428
101-340-000-775.001 Emergency Medical Supplies	9,186	10,980	15,024	13,522	20,441	20,441
101-340-000-776.000 Custodial Supplies	7,218	8,254	8,320	12,176	8,464	8,464
101-340-000-778.000 Equipment Maint. Supplies	19,039	26,979	19,586	18,297	37,175	37,175
101-340-000-791.000 Publications	419	382	1,000	1,024	1,000	1,000
	<b>112,586</b>	<b>119,446</b>	<b>128,880</b>	<b>166,650</b>	<b>168,259</b>	<b>168,259</b>
<b>Contractual and Other:</b>						
101-340-000-801.000 Professional Services	4,244	8,936	2,500	5,750	5,000	5,000
101-340-000-830.000 Medical Services	4,044	6,533	12,927	10,769	15,121	15,121
101-340-000-853.000 Telephone	12,008	12,087	11,568	12,374	12,928	12,928
101-340-000-908.001 Physical Agility Testing	20,500	21,500	19,000	15,950	26,000	26,000
101-340-000-908.002 Residency Allowance	250	250	250	250	250	250
101-340-000-910.000 Education & Training	34,506	23,903	24,165	18,540	27,965	27,965
101-340-000-913.000 Travel	3,207	1,636	3,416	300	3,416	3,416
101-340-000-915.000 Memberships & Dues	555	625	435	512	305	305
101-340-000-916.000 Subsistence Pay	19,268	19,320	15,960	19,116	23,140	23,140
101-340-000-924.000 Utilities	46,981	44,247	49,404	43,830	46,320	46,320
101-340-000-930.000 Building Maintenance	38,545	30,310	24,555	26,770	26,432	26,432
101-340-000-931.001 Equipment Maintenance	16,767	16,291	25,556	16,115	34,236	34,236
101-340-000-931.002 Office Equipment Maintenance	251	0	860	100	460	460
101-340-000-932.000 Vehicle Maintenance	61,462	67,322	87,814	49,738	92,114	92,114
101-340-000-933.000 Software Maintenance	5,016	5,082	8,398	8,541	9,055	9,055
101-340-000-935.000 Insurance	29,077	34,573	36,993	35,759	38,262	38,262
101-340-000-963.000 Miscellaneous	2,480	-500	1,000	1,000	0	0
	<b>299,161</b>	<b>292,115</b>	<b>324,801</b>	<b>265,414</b>	<b>361,004</b>	<b>361,004</b>

Continued

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Capital Outlay:</b>						
101-340-000-974.500 Land Improvemts.-Parking	0	0	0	0	198,393	<b>198,393</b>
101-340-000-975.000 Building Additions	12,180	55,924	92,258	51,720	171,251	<b>171,251</b>
101-340-000-977.340 Fire Equipment	32,036	34,532	34,903	9,689	90,106	<b>90,106</b>
101-340-000-977.341 HazMat Equipment	1,093	0	6,804	4,865	11,208	<b>11,208</b>
101-340-000-980.000 Furniture	0	0	0	0	6,300	<b>6,300</b>
101-340-000-981.000 Vehicles/Enterprise Lease	28,914	18,511	17,568	17,656	14,160	<b>14,160</b>
101-340-000-981.001 Vehicles - Fire Truck	740	64,520	64,436	76,262	64,436	<b>64,436</b>
101-340-000-985.000 Machinery & Equipment	11,530	8,697	1,785	3,092	7,600	<b>7,600</b>
101-340-000-986.000 Radio Equipment	22,664	4,334	5,795	11,634	10,884	<b>10,884</b>
	<b>109,157</b>	<b>186,518</b>	<b>223,549</b>	<b>174,918</b>	<b>574,338</b>	<b>574,338</b>
<b>Fire Suppression</b>	<b>3,584,920</b>	<b>4,170,090</b>	<b>4,587,065</b>	<b>4,816,777</b>	<b>5,195,936</b>	<b>5,195,936</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Personal Services:</b>						
101-350-000-703.000 Salaries and Wages (Health)	211,350	198,059	215,000	176,000	176,000	<b>176,000</b>
101-350-000-708.000 Unemployment	4	0	0	0	0	<b>0</b>
101-350-000-709.000 Employers FICA	474	995	1,050	1,160	1,160	<b>1,160</b>
101-350-000-725.000 Other F/B - Life Ins. (FF)	169	159	200	150	150	<b>150</b>
	<u>211,997</u>	<u>199,213</u>	<u>216,250</u>	<u>177,310</u>	<u>177,310</u>	<u><b>177,310</b></u>
<b>Contractual and Other:</b>						
101-350-000-715.732 Pension-Police/Fire	506,251	543,093	524,841	524,841	363,236	<b>363,236</b>
101-350-000-723.002 Health Ins.-Retirees - Fire	665,365	738,124	814,000	650,000	760,000	<b>760,000</b>
101-350-000-723.003 Health Ins.-Retirees - Police	530,483	618,778	687,500	620,000	710,750	<b>710,750</b>
101-350-000-818.000 Contractual Services	184	0	0	0	0	<b>0</b>
	<u>1,702,283</u>	<u>1,899,995</u>	<u>2,026,341</u>	<u>1,794,841</u>	<u>1,833,986</u>	<u><b>1,833,986</b></u>
<b>Public Safety - Unallocated</b>	<u><b>1,914,280</b></u>	<u><b>2,099,208</b></u>	<u><b>2,242,591</b></u>	<u><b>1,972,151</b></u>	<u><b>2,011,296</b></u>	<u><b>2,011,296</b></u>






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**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**General Fund**  
**Public Works Summary**

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<b>Activity #</b>	<b>Activity Name</b>	<b>Adopted Budget</b>
101-442	Forestry	\$ 588,607
101-444	Sidewalk Construction	43,065
101-445	Drains at Large	85,043
101-450	Street Lighting	576,110
101-455	Weed Control	103,743
101-465	Ground Maintenance	456,970
101-567	Cemeteries (Under Parks, Rec. & Grnds)	309,234
101-571	Tax Property Maintenance	238,246
101-572	Civic Affairs	<u>83,703</u>
<b>General Fund Total - Public Works</b>		<u><u>\$ 2,484,721</u></u>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
101-442-000-702.000 Termination Pay	0	0	0	0	0	0
101-442-000-703.000 Salaries and Wages	107,559	83,856	132,444	112,444	126,297	126,297
101-442-000-708.000 Unemployment	9	11	18	18	16	16
101-442-000-709.000 Employers FICA	8,034	6,336	11,346	9,549	10,390	10,390
101-442-000-713.000 Overtime	6,201	4,938	9,339	12,386	9,526	9,526
101-442-000-715.000 Pension-General	10,863	10,834	12,280	15,304	16,652	16,652
101-442-000-716.000 Pension-MERS DC	1,526	1,159	1,182	1,872	2,037	2,037
101-442-000-718.000 Health Insurance	18,488	15,006	29,795	24,262	25,259	25,259
101-442-000-723.000 Health Ins.-MERS HSA	2,575	1,942	1,850	3,543	3,789	3,789
101-442-000-724.000 Workers Compensation	1,431	1,083	1,397	1,764	1,799	1,799
101-442-000-725.000 Other Fringe Benefits	509	466	1,915	1,915	1,953	1,953
	<b>157,195</b>	<b>125,631</b>	<b>201,566</b>	<b>183,057</b>	<b>197,718</b>	<b>197,718</b>
<b>Material and Supplies:</b>						
101-442-000-770.000 Miscellaneous Supplies	1,183	792	4,231	2,000	2,060	2,060
101-442-000-773.000 Laundry	358	562	1,273	1,273	1,311	1,311
101-442-000-774.000 Small Tools	0	0	1,416	1,416	1,458	1,458
101-442-000-778.000 Equipment Maint. Supplies	499	279	5,236	2,000	2,060	2,060
101-442-000-782.000 Materials	52,599	9,346	22,483	22,483	23,157	23,157
	<b>54,639</b>	<b>10,979</b>	<b>34,639</b>	<b>29,172</b>	<b>30,046</b>	<b>30,046</b>
<b>Contractual and Other:</b>						
101-442-000-818.000 Contractual Services	82,817	175,113	81,805	122,700	134,970	134,970
101-442-000-853.000 Telephone	0	0	707	500	500	500
101-442-000-910.000 Education & Training	705	390	933	933	1,026	1,026
101-442-000-915.000 Memberships & Dues	225	0	0	0	0	0
101-442-000-924.000 Utilities	0	0	8,312	8,312	9,143	9,143
101-442-000-943.000 Equipment Rental - MP	89,552	56,449	84,905	131,433	144,576	144,576
101-442-000-944.000 Equipment Lease	6,600	52,800	0	0	0	0
101-442-000-961.641 PW Overhead	62,451	43,202	61,525	64,912	70,628	70,628
	<b>242,350</b>	<b>327,954</b>	<b>238,187</b>	<b>328,790</b>	<b>360,843</b>	<b>360,843</b>
<b>Forestry</b>	<b>454,184</b>	<b>464,564</b>	<b>474,392</b>	<b>541,019</b>	<b>588,607</b>	<b>588,607</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
101-444-000-703.000 Salaries and Wages	6,998	7,531	8,403	8,403	8,175	8,175
101-444-000-708.000 Unemployment	0	0	1	1	1	1
101-444-000-709.000 Employers FICA	501	392	741	741	720	720
101-444-000-715.000 Pension-General	683	690	1,203	1,203	1,155	1,155
101-444-000-716.000 Pension-MERS DC	74	49	157	157	148	148
101-444-000-718.000 Health Insurance	1,478	1,157	2,079	2,079	2,313	2,313
101-444-000-723.000 Health Ins.-MERS HSA	118	80	220	220	240	240
101-444-000-724.000 Workers Compensation	97	64	137	137	125	125
101-444-000-725.000 Other Fringe Benefits	32	29	180	180	181	181
	<b>9,981</b>	<b>9,992</b>	<b>13,121</b>	<b>13,121</b>	<b>13,058</b>	<b>13,058</b>
<b>Material and Supplies:</b>						
101-444-000-782.000 Materials	9,337	5,698	9,900	9,900	10,593	10,593
	<b>9,337</b>	<b>5,698</b>	<b>9,900</b>	<b>9,900</b>	<b>10,593</b>	<b>10,593</b>
<b>Contractual and Other:</b>						
101-444-000-818.000 Contractual Services	0	0	0	0	0	0
101-444-000-935.001 Insurance Deductible	0	0	2,500	2,500	2,675	2,675
101-444-000-943.000 Equipment Rental	4,058	4,578	4,200	8,900	9,790	9,790
101-444-000-961.641 PW Overhead	5,694	3,677	7,983	7,143	6,949	6,949
	<b>9,752</b>	<b>8,255</b>	<b>14,683</b>	<b>18,543</b>	<b>19,414</b>	<b>19,414</b>
<b>Sidewalk Construction</b>	<b>29,070</b>	<b>23,945</b>	<b>37,704</b>	<b>41,564</b>	<b>43,065</b>	<b>43,065</b>

**WORK PROJECT DETAIL**

<u>Work Project Titles:</u>	Funding Sources			Total Costs
	Bill Out	PIF	City	
222C ROW Const.-Curbs, Ramps & City-Owned Replacmt.	-	-	10,336	10,336
224C Program Inspection & Maint. Planning	-	-	5,168	5,168
227 City Owned - Maint. & Repair	-	-	27,561	27,561
	-	-	<b>43,065</b>	<b>43,065</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Personal Services:</b>						
101-445-000-703.000 Salaries and Wages	2,297	3,675	12,040	12,040	12,281	<b>12,281</b>
101-445-000-708.000 Unemployment	0	0	1	1	1	<b>1</b>
101-445-000-709.000 Employers FICA	184	256	1,362	1,036	1,077	<b>1,077</b>
101-445-000-713.000 Overtime	0	0	1,764	1,500	1,799	<b>1,799</b>
101-445-000-715.000 Pension-General	247	444	1,381	1,660	1,726	<b>1,726</b>
101-445-000-716.000 Pension-MERS DC	16	73	202	202	206	<b>206</b>
101-445-000-718.000 Health Insurance	456	617	4,596	4,596	4,918	<b>4,918</b>
101-445-000-723.000 Health Ins.-MERS HSA	26	123	289	289	295	<b>295</b>
101-445-000-724.000 Workers Compensation	36	44	195	195	199	<b>199</b>
101-445-000-725.000 Other Fringe Benefits	12	16	274	274	279	<b>279</b>
	<b>3,274</b>	<b>5,248</b>	<b>22,104</b>	<b>21,793</b>	<b>22,781</b>	<b>22,781</b>
<b>Material and Supplies:</b>						
101-445-000-782.000 Materials	880	256	2,880	2,880	3,082	<b>3,082</b>
	<b>880</b>	<b>256</b>	<b>2,880</b>	<b>2,880</b>	<b>3,082</b>	<b>3,082</b>
<b>Contractual and Other:</b>						
101-445-000-818.000 Contractual Services	25,304	24,225	42,542	42,542	43,578	<b>43,578</b>
101-445-000-943.000 Equipment Rental	1,757	7,956	4,580	9,936	10,930	<b>10,930</b>
101-445-000-961.641 PW Overhead	2,144	2,598	4,580	4,580	4,672	<b>4,672</b>
	<b>29,205</b>	<b>34,779</b>	<b>51,702</b>	<b>57,058</b>	<b>59,180</b>	<b>59,180</b>
<b>Drains At Large</b>	<b>33,359</b>	<b>40,283</b>	<b>76,686</b>	<b>81,731</b>	<b>85,043</b>	<b>85,043</b>

**WORK PROJECT DETAIL**

<b>Work Project Titles:</b>						
Storm Sewer Repair-DPW	8,049	16,058	47,312	53,869	56,465	<b>56,465</b>
Grand River CLUP-DPW	99	0	0	0	0	<b>0</b>
Storm Drain Bank Maint.-DPW	0	0	3,332	0	0	<b>0</b>
NPDES Annual Fees-Phase II	4,000	4,000	4,000	4,000	4,000	<b>4,000</b>
Phase II Implementation-Jackson Co. Drain	21,211	20,225	22,042	23,862	24,578	<b>24,578</b>
	<b>33,359</b>	<b>40,283</b>	<b>76,686</b>	<b>81,731</b>	<b>85,043</b>	<b>85,043</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Personal Services:</b>						
101-450-000-703.000 Salaries and Wages	4,394	196	1,500	750	1,500	<b>1,500</b>
101-450-000-708.000 Unemployment	0	0	0	0	0	<b>0</b>
101-450-000-709.000 Employers FICA	330	23	115	50	115	<b>115</b>
101-450-000-713.000 Overtime	272	128	0	400	0	<b>0</b>
101-450-000-715.000 Pension-General	455	40	186	50	184	<b>184</b>
101-450-000-716.000 Pension-MERS DC	0	1	0	4	0	<b>0</b>
101-450-000-718.000 Health Insurance	1,258	83	288	100	288	<b>288</b>
101-450-000-723.000 Health Ins.-MERS HSA	0	2	0	0	0	<b>0</b>
101-450-000-724.000 Workers Compensation	60	3	4	4	4	<b>4</b>
101-450-000-725.000 Other Fringe Benefits	21	2	18	18	19	<b>19</b>
	<b>6,790</b>	<b>478</b>	<b>2,111</b>	<b>1,376</b>	<b>2,110</b>	<b>2,110</b>
<b>Material And Supplies</b>						
101-450-000-782.000 Materials	68,192	10,459	35,000	35,000	35,000	<b>35,000</b>
	<b>68,192</b>	<b>10,459</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
<b>Contractual and Other:</b>						
101-450-000-818.000 Contractual Service	70,631	88,159	60,000	73,000	65,000	<b>65,000</b>
101-450-000-924.000 Utilities	425,857	433,474	470,000	464,000	470,000	<b>470,000</b>
101-450-000-943.000 Equipment Rental	1,735	268	3,500	1,000	3,500	<b>3,500</b>
101-450-000-961.641 PW Overhead	0	164	500	500	500	<b>500</b>
101-450-000-961.642 ENG Overhead	4,433	0	0	0	0	<b>0</b>
	<b>502,656</b>	<b>522,065</b>	<b>534,000</b>	<b>538,500</b>	<b>539,000</b>	<b>539,000</b>
<b>Street Lighting</b>	<b>577,638</b>	<b>533,002</b>	<b>571,111</b>	<b>574,876</b>	<b>576,110</b>	<b>576,110</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
101-455-000-703.000 Salaries and Wages	11,284	19,243	23,276	23,276	23,742	23,742
101-455-000-707.000 Wages-Temporary	4,980	1,380	4,580	2,855	4,672	4,672
101-455-000-708.000 Unemployment	3	2	5	5	5	5
101-455-000-709.000 Employers FICA	1,145	1,444	1,968	2,076	2,250	2,250
101-455-000-713.000 Overtime	0	1,274	0	1,000	1,000	1,000
101-455-000-715.000 Pension-General	1,102	2,334	2,932	3,226	3,283	3,283
101-455-000-716.000 Pension-MERS DC	0	82	110	454	463	463
101-455-000-718.000 Health Insurance	3,924	5,089	11,116	9,459	10,121	10,121
101-455-000-723.000 Health Ins.-MERS HSA	0	142	90	708	722	722
101-455-000-724.000 Workers Compensation	5	7	62	9	10	10
101-455-000-725.000 Other Fringe Benefits	250	70	674	674	694	694
	<b>22,693</b>	<b>31,067</b>	<b>44,813</b>	<b>43,742</b>	<b>46,962</b>	<b>46,962</b>
<b>Material and Supplies:</b>						
101-455-000-782.000 Materials	95	0	0	100	0	0
	<b>95</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>0</b>
<b>Contractual and Other:</b>						
101-455-000-818.000 Contractual Services	48,138	63,794	55,127	55,127	56,781	56,781
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
	<b>48,138</b>	<b>63,794</b>	<b>55,127</b>	<b>55,127</b>	<b>56,781</b>	<b>56,781</b>
<b>Weed Control</b>	<b>70,926</b>	<b>94,861</b>	<b>99,940</b>	<b>98,969</b>	<b>103,743</b>	<b>103,743</b>

**WORK PROJECT DETAIL**

<b>Work Project Titles:</b>						
280 Private Property Mowing	70,926	94,861	99,940	98,969	103,743	103,743
	<b>70,926</b>	<b>94,861</b>	<b>99,940</b>	<b>98,969</b>	<b>103,743</b>	<b>103,743</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
101-465-000-703.000 Salaries and Wages	4,611	40,364	24,714	27,914	27,249	27,249
101-465-000-707.000 Wages-Temporary	0	0	500	0	500	500
101-465-000-708.000 Unemployment	1	11	3	5	5	5
101-465-000-709.000 Employers FICA	298	3,734	2,179	2,460	2,397	2,397
101-465-000-713.000 Overtime	126	11,315	4,248	4,248	4,088	4,088
101-465-000-715.000 Pension-General	405	6,476	3,537	3,943	3,842	3,842
101-465-000-716.000 Pension-MERS DC	15	816	461	724	705	705
101-465-000-718.000 Health Insurance	922	8,032	6,116	8,562	7,709	7,709
101-465-000-723.000 Health Ins.-MERS HSA	23	1,220	648	1,296	1,598	1,598
101-465-000-724.000 Workers Compensation	42	494	402	454	443	443
101-465-000-725.000 Other Fringe Benefits	20	-374	530	795	602	602
	<b>6,463</b>	<b>72,088</b>	<b>43,338</b>	<b>50,401</b>	<b>49,138</b>	<b>49,138</b>
<b>Material and Supplies:</b>						
101-465-000-782.000 Materials	1,879	8,969	4,500	4,500	4,950	4,950
	<b>1,879</b>	<b>8,969</b>	<b>4,500</b>	<b>4,500</b>	<b>4,950</b>	<b>4,950</b>
<b>Contractual and Other:</b>						
101-465-000-818.000 Contractual Services	161,614	225,087	294,679	261,846	259,825	259,825
101-465-000-943.000 Equipment Rental	3,227	48,848	28,602	105,290	112,075	112,075
101-465-000-959.000 Property Taxes	0	0	0	0	0	0
101-465-000-961.641 PW Overhead	1,767	27,091	30,080	30,080	30,982	30,982
	<b>166,608</b>	<b>301,026</b>	<b>353,361</b>	<b>397,216</b>	<b>402,882</b>	<b>402,882</b>
<b>Grounds Maintenance</b>	<b>174,950</b>	<b>382,083</b>	<b>401,199</b>	<b>452,117</b>	<b>456,970</b>	<b>456,970</b>

**WORK PROJECT DETAIL**

**Work Project Titles:**

465-200 Benches/Trach Receptacles	0	6,847	0	0	0	0
465-201 Trash Container Pickup	10,773	10,773	23,000	10,773	11,312	11,312
465-205 Blackman Park	5,528	0	1,100	1,100	1,100	1,100
465-206 Maintenance of Islands	2,190	6,032	16,000	16,000	16,000	16,000
465-207 City Property Lawn Maint.	53,036	71,545	66,560	83,916	79,547	79,547
465-209 Additional City Property Mainte	25,376	96,115	111,804	126,996	129,050	129,050
465-210 City Walks-Snow/Ice Control	46,958	56,678	77,147	80,147	82,461	82,461
465-211 Brush Cutting/Debris Removal	1,343	0	0	0	0	0
465-212 DT Cleanup/Weed Control	0	0	5,500	2,500	5,500	5,500
465-217 Leaf Pickup/Drop Off Prog.	29,746	134,093	100,088	130,685	132,000	132,000
	<b>174,950</b>	<b>382,083</b>	<b>401,199</b>	<b>452,117</b>	<b>456,970</b>	<b>456,970</b>

**City of Jackson**  
**Fiscal Year 2021/22 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		<b>53,804</b>
	<b>Activity Total</b>	<b>1</b>		<b>53,804</b>
	Add: Crew Leader-Parks & Cemeteries (50%) From 101-771			<b>29,702</b>
				<b>83,506</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2018/19	2019/20	2020/21	2020/21	2021/22	2021/22	
	Actual	Actual	Budget	Projected	Proposed	Adopted	
<b>Personal Services:</b>							
101-567-000-703.000	Salaries and Wages	84,015	86,171	83,370	83,506	83,506	<b>83,506</b>
101-567-000-707.000	Wages-Temporary	6,175	2,759	11,000	0	0	<b>0</b>
101-567-000-708.000	Unemployment	8	8	24	24	24	<b>24</b>
101-567-000-709.000	Employers FICA	7,338	7,000	7,685	6,556	7,466	<b>7,466</b>
101-567-000-713.000	Overtime	13,499	12,760	15,000	15,000	15,000	<b>15,000</b>
101-567-000-715.000	Pension-General	9,526	12,127	13,338	13,338	11,721	<b>11,721</b>
101-567-000-716.000	Pension-MERS DC	0	0	0	0	0	<b>0</b>
101-567-000-718.000	Health Insurance	26,719	23,838	26,450	26,450	26,136	<b>26,136</b>
101-567-000-723.000	Health Ins.-MERS HSA	0	0	2,775	0	0	<b>0</b>
101-567-000-724.000	Workers Compensation	2,012	1,976	2,191	2,191	1,242	<b>1,242</b>
101-567-000-725.000	Other Fringe Benefits	1,743	386	1,563	1,563	1,567	<b>1,567</b>
		<b>151,035</b>	<b>147,025</b>	<b>163,396</b>	<b>148,628</b>	<b>146,662</b>	<b>146,662</b>
<b>Material and Supplies:</b>							
101-567-000-752.000	Office Supplies	1,608	228	200	400	200	<b>200</b>
101-567-000-755.000	Safety Supplies	207	0	300	150	200	<b>200</b>
101-567-000-759.000	Gasoline	1,254	350	5,000	5,000	5,000	<b>5,000</b>
101-567-000-756.000	Operating Supplies	3,644	5,927	1,000	1,000	1,000	<b>1,000</b>
101-567-000-770.000	Miscellaneous Supplies	3,471	3,564	3,000	3,000	3,000	<b>3,000</b>
101-567-000-773.000	Laundry	1,014	1,701	1,000	1,000	1,000	<b>1,000</b>
101-567-000-776.000	Custodial Supplies	60	35	250	250	250	<b>250</b>
101-567-000-778.000	Equipment Maint. Supplies	3,849	1,291	6,000	3,500	4,000	<b>4,000</b>
101-567-000-783.000	Seed And Sod	1,166	280	500	500	500	<b>500</b>
		<b>16,273</b>	<b>13,376</b>	<b>17,250</b>	<b>14,800</b>	<b>15,150</b>	<b>15,150</b>
<b>Contractual and Other:</b>							
101-567-000-818.000	Contractual Services	81,747	96,559	85,000	100,000	100,000	<b>100,000</b>
101-567-000-853.000	Telephone	1,920	1,936	2,000	2,000	2,000	<b>2,000</b>
101-567-000-910.000	Education & Training	782	0	500	500	500	<b>500</b>
101-567-000-924.000	Utilities	23,050	21,804	23,000	23,000	23,000	<b>23,000</b>
101-567-000-930.000	Building Maintenance	3,812	869	1,000	3,000	12,000	<b>12,000</b>
101-567-000-930.004	Grounds Maintenance	630	0	500	500	500	<b>500</b>
101-567-000-931.001	Equipment Maintenance	1,934	2,607	2,000	4,000	2,000	<b>2,000</b>
		<b>113,875</b>	<b>123,775</b>	<b>114,000</b>	<b>133,000</b>	<b>140,000</b>	<b>140,000</b>
<b>Capital Outlay:</b>							
101-567-000-971.000	Land Acquisition	0	0	0	0	0	<b>0</b>
101-567-000-984.000	Software	0	0	3,400	3,622	3,622	<b>3,622</b>
101-567-000-985.000	Machinery & Equipment	7,829	0	7,829	3,800	3,800	<b>3,800</b>
		<b>7,829</b>	<b>0</b>	<b>11,229</b>	<b>7,422</b>	<b>7,422</b>	<b>7,422</b>
<b>Cemeteries</b>		<b>289,012</b>	<b>284,176</b>	<b>305,875</b>	<b>303,850</b>	<b>309,234</b>	<b>309,234</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
101-571-000-703.000 Salaries and Wages	3,352	4,379	3,630	3,933	4,326	4,326
101-571-000-708.000 Unemployment	0	0	1	1	1	1
101-571-000-709.000 Employers FICA	225	320	278	301	331	331
101-571-000-715.000 Pension-General	312	569	451	482	530	530
101-571-000-716.000 Pension-MERS DC	37	30	109	88	97	97
101-571-000-718.000 Health Insurance	686	1,130	726	983	1,082	1,082
101-571-000-723.000 Health Ins.-MERS HSA	62	52	65	71	78	78
101-571-000-724.000 Workers Compensation	26	35	15	28	30	30
101-571-000-725.000 Other Fringe Benefits	43	22	47	51	56	56
	<u>4,743</u>	<u>6,537</u>	<u>5,322</u>	<u>5,938</u>	<u>6,531</u>	<u>6,531</u>
<b>Material and Supplies:</b>						
101-571-000-782.000 Materials	1,199	2,077	1,843	1,800	1,926	1,926
	<u>1,199</u>	<u>2,077</u>	<u>1,843</u>	<u>1,800</u>	<u>1,926</u>	<u>1,926</u>
<b>Contractual and Other:</b>						
101-571-000-818.000 Contractual Services	95,963	153,095	184,030	184,030	191,403	191,403
101-571-000-943.000 Equipment Rental - MP	3,030	4,506	5,000	9,500	10,450	10,450
101-571-000-959.000 Property Taxes	12,818	40,231	25,000	25,000	25,000	25,000
101-571-000-961.641 Public Works Overhead	1,226	1,651	2,850	2,850	2,936	2,936
	<u>113,037</u>	<u>199,483</u>	<u>216,880</u>	<u>221,380</u>	<u>229,789</u>	<u>229,789</u>
<b>Capital Outlay:</b>						
101-571-000-971.000 Land Acquisition	134,805	156,959	0	0	0	0
	<u>134,805</u>	<u>156,959</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Tax Property Maintenance</b>	<u><b>253,784</b></u>	<u><b>365,056</b></u>	<u><b>224,045</b></u>	<u><b>229,118</b></u>	<u><b>238,246</b></u>	<u><b>238,246</b></u>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
101-572-000-703.000 Salaries and Wages	6,263	11,120	12,357	12,357	13,624	<b>13,624</b>
101-572-000-707.000 Wages-Temporary	0	0	1,000	750	1,000	<b>1,000</b>
101-572-000-708.000 Unemployment	0	1	2	3	2	<b>2</b>
101-572-000-709.000 Employers FICA	705	1,034	1,089	1,487	1,421	<b>1,421</b>
101-572-000-713.000 Overtime	3,277	3,908	4,769	7,077	4,954	<b>4,954</b>
101-572-000-715.000 Pension-General	956	1,771	1,769	2,383	2,278	<b>2,278</b>
101-572-000-716.000 Pension-MERS DC	90	155	231	389	279	<b>279</b>
101-572-000-718.000 Health Insurance	1,754	2,170	3,058	4,058	3,854	<b>3,854</b>
101-572-000-723.000 Health Ins.-MERS HSA	153	250	324	426	400	<b>400</b>
101-572-000-724.000 Workers Compensation	105	153	201	251	209	<b>209</b>
101-572-000-725.000 Other Fringe Benefits	56	44	265	765	301	<b>301</b>
	<b>13,359</b>	<b>20,606</b>	<b>25,065</b>	<b>29,946</b>	<b>28,322</b>	<b>28,322</b>
<b>Material and Supplies:</b>						
101-572-000-770.000 Miscellaneous Supplies	0	0	0	0	0	<b>0</b>
101-572-000-782.000 Materials	588	1,559	3,465	3,000	3,100	<b>3,100</b>
	<b>588</b>	<b>1,559</b>	<b>3,465</b>	<b>3,000</b>	<b>3,100</b>	<b>3,100</b>
<b>Contractual and Other:</b>						
101-572-000-818.000 Contractual Services	20,559	20,802	19,425	26,675	20,008	<b>20,008</b>
101-572-000-924.000 Utilities	7,524	6,924	7,556	7,556	7,783	<b>7,783</b>
101-572-000-943.000 Equipment Rental - MP	3,507	5,431	6,298	14,862	11,948	<b>11,948</b>
101-572-000-961.641 PW Overhead	5,115	7,566	11,931	10,503	12,289	<b>12,289</b>
101-572-000-961.642 ENG Overhead	636	113	246	175	253	<b>253</b>
	<b>37,341</b>	<b>40,836</b>	<b>45,456</b>	<b>59,771</b>	<b>52,281</b>	<b>52,281</b>
<b>Civic Affairs</b>	<b>51,288</b>	<b>63,001</b>	<b>73,986</b>	<b>92,717</b>	<b>83,703</b>	<b>83,703</b>

**WORK PROJECT DETAIL**

<b>Work Project Titles:</b>						
572-103	Miscellaneous	6,481	2,273	14,872	15,170	<b>16,825</b>
572-107	Parades, Fires, Bandstands	18,049	29,910	20,303	20,709	<b>22,970</b>
572-109	Prop. Maint./Non-Tax	5,000	5,477	10,562	10,773	<b>11,949</b>
572-121	Private Property Evaluations	-	208	1,297	1,323	<b>1,467</b>
572-124	Private Property Write Offs	7,788	4,093	3,891	3,969	<b>4,402</b>
572-125	Neighborhood Cleanup	1,819	7,173	1,945	19,234	<b>2,200</b>
572-132	Cruise Night	2,763	276	5,188	5,292	<b>5,870</b>
572-136	Clock Tower Maintenance	630	630	2,594	2,646	<b>2,935</b>
572-137	Streetscape Utilities	7,409	8,180	13,334	13,601	<b>15,085</b>
572-144	Kibby Rd Roundabout Sculp.	1,349	-	-	-	<b>-</b>
572-145	Covid-19	-	4,781	-	-	<b>-</b>
		<b>51,288</b>	<b>63,001</b>	<b>73,986</b>	<b>92,717</b>	<b>83,703</b>

**City of Jackson**  
**Fiscal Year 2021/22 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		77,833
020	Director of NEO	1		124,088
		<u>1</u>		<u>201,921</u>
<b>Less:</b>	Senior Planner / Code Enf. Inspector to #101-803 (10%)			-7,783
	Senior Planner / Code Enf. Inspector to BRA Fund #494 (5%)			-3,892
	Director of NEO to Housing Code Enf Fund #251 (15%)			-18,613
	Director of NEO to CDBG (10%)			-12,409
	Director of NEO to BRA Fund #494 (10%)			-12,409
	<b>Activity Total</b>			<u><u>146,815</u></u>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
101-701-000-702.000 Termination Pay	0	0	0	46,798	0	0
101-701-000-703.000 Salaries & Wages	92,118	104,684	143,072	145,000	146,815	146,815
101-701-000-708.000 Unemployment	7	8	6	0	7	7
101-701-000-709.000 Employers FICA	7,054	8,517	11,358	11,130	11,526	11,526
101-701-000-715.000 Pension-General	4,866	5,249	7,451	6,638	7,945	7,945
101-701-000-716.000 Pension-MERS DC	1,441	3,228	1,799	2,138	1,984	1,984
101-701-000-716.001 Retirement-Contractual	0	3,102	8,308	7,880	8,066	8,066
101-701-000-718.000 Health Insurance	7,424	7,441	9,337	9,628	5,588	5,588
101-701-000-723.000 Health Ins.-MERS HSA	1,979	4,763	3,587	3,506	1,573	1,573
101-701-000-724.000 Workers Compensation	301	359	457	484	470	470
101-701-000-725.000 Other Fringe Benefits	514	420	2,388	1,142	2,296	2,296
	<b>115,704</b>	<b>137,771</b>	<b>187,763</b>	<b>234,344</b>	<b>186,270</b>	<b>186,270</b>
<b>Material and Supplies:</b>						
101-701-000-752.000 Office Supplies	1,142	1,941	4,825	928	3,550	3,550
101-701-000-759.000 Gasoline	50	0	0	0	0	0
	<b>1,192</b>	<b>1,941</b>	<b>4,825</b>	<b>928</b>	<b>3,550</b>	<b>3,550</b>
<b>Contractual and Other:</b>						
101-701-000-802.000 Planning Services (RIIPC)	9,054	9,054	9,055	9,829	9,829	9,829
101-701-000-818.000 Contractual Services	7,315	125	20,000	10,200	10,200	10,200
101-701-000-853.000 Telephone	1,050	1,397	2,340	2,448	2,700	2,700
101-701-000-861.000 Auto Allowance	0	1,000	3,600	2,580	2,580	2,580
101-701-000-900.000 Printing & Publishing	2,078	2,656	2,750	2,500	2,750	2,750
101-701-000-908.002 Residency Allowance	2,400	2,400	2,400	0	2,400	2,400
101-701-000-910.000 Education & Training	2,171	3,603	2,500	1,000	2,370	2,370
101-701-000-913.000 Travel	507	923	1,700	0	0	0
101-701-000-915.000 Memberships & Dues	1,628	2,952	1,990	1,990	1,075	1,075
101-701-000-932.000 Vehicle Maintenance	224	65	0	0	0	0
101-701-000-963.000 Miscellaneous	180	0	500	500	500	500
	<b>26,607</b>	<b>24,175</b>	<b>46,835</b>	<b>31,047</b>	<b>34,404</b>	<b>34,404</b>
<b>Capital Outlay:</b>						
101-701-000-981.000 Vehicles	0	290	0	0	0	0
	<b>0</b>	<b>290</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Planning</b>	<b>143,503</b>	<b>164,177</b>	<b>239,423</b>	<b>266,319</b>	<b>224,224</b>	<b>224,224</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
101-728-000-703.000 Salaries and Wages	57,985	29,485	0	0	0	0
101-728-000-708.000 Unemployment	3	1	0	0	0	0
101-728-000-709.000 Employers FICA	5,464	3,058	0	0	0	0
101-728-000-715.000 Pension-General	0	0	0	0	0	0
101-728-000-716.000 Pension-MERS DC	0	0	0	0	0	0
101-728-000-716.001 Retirement-Contractual	11,193	7,599	0	0	0	0
101-728-000-718.000 Health Insurance	3,822	1,702	0	0	0	0
101-728-000-723.000 Health Ins.-MERS HSA	1,036	546	0	0	0	0
101-728-000-724.000 Workers Compensation	221	126	0	0	0	0
101-728-000-725.000 Other Fringe Benefits	415	427	0	0	0	0
	<b>80,139</b>	<b>42,944</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Material and Supplies:</b>						
101-728-000-752.000 Office Supplies	5,894	527	0	0	0	0
101-728-000-791.000 Publications	725	125	0	0	0	0
	<b>6,619</b>	<b>652</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Contractual and Other:</b>						
101-728-000-818.049 Planning, Eng. & Design	237,406	200,933	40,000	15,000	40,000	<b>40,000</b>
101-728-000-853.000 Telephone	1,277	760	0	0	0	0
101-728-000-861.000 Auto Allowance	2,400	1,400	0	0	0	0
101-728-000-880.000 Community Promotion	19,830	23,239	20,000	45,000	45,000	<b>45,000</b>
101-728-000-900.000 Printing & Publishing	342	0	0	0	0	0
101-728-000-910.000 Education & Training	1,780	0	0	0	0	0
101-728-000-913.000 Travel	3,369	49	0	0	0	0
101-728-000-915.000 Memberships and Dues	1,645	6,505	5,000	1,000	1,000	<b>1,000</b>
101-728-000-930.000 Bldg. Maint.(Incubator)	0	45,927	0	0	0	0
101-728-000-930.002 Bldg. Maint.-Hayes	87,310	33,251	50,000	25,000	25,000	<b>25,000</b>
	<b>355,359</b>	<b>312,064</b>	<b>115,000</b>	<b>86,000</b>	<b>111,000</b>	<b>111,000</b>
<b>Capital Outlay:</b>						
101-728-000-971.000 Land Acquisition	0	66,923	0	53,500	0	0
	<b>0</b>	<b>66,923</b>	<b>0</b>	<b>53,500</b>	<b>0</b>	<b>0</b>
<b>Economic Development</b>	<b>442,117</b>	<b>422,583</b>	<b>115,000</b>	<b>139,500</b>	<b>111,000</b>	<b>111,000</b>




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**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**General Fund**  
**Parks, Recreation & Grounds Summary**

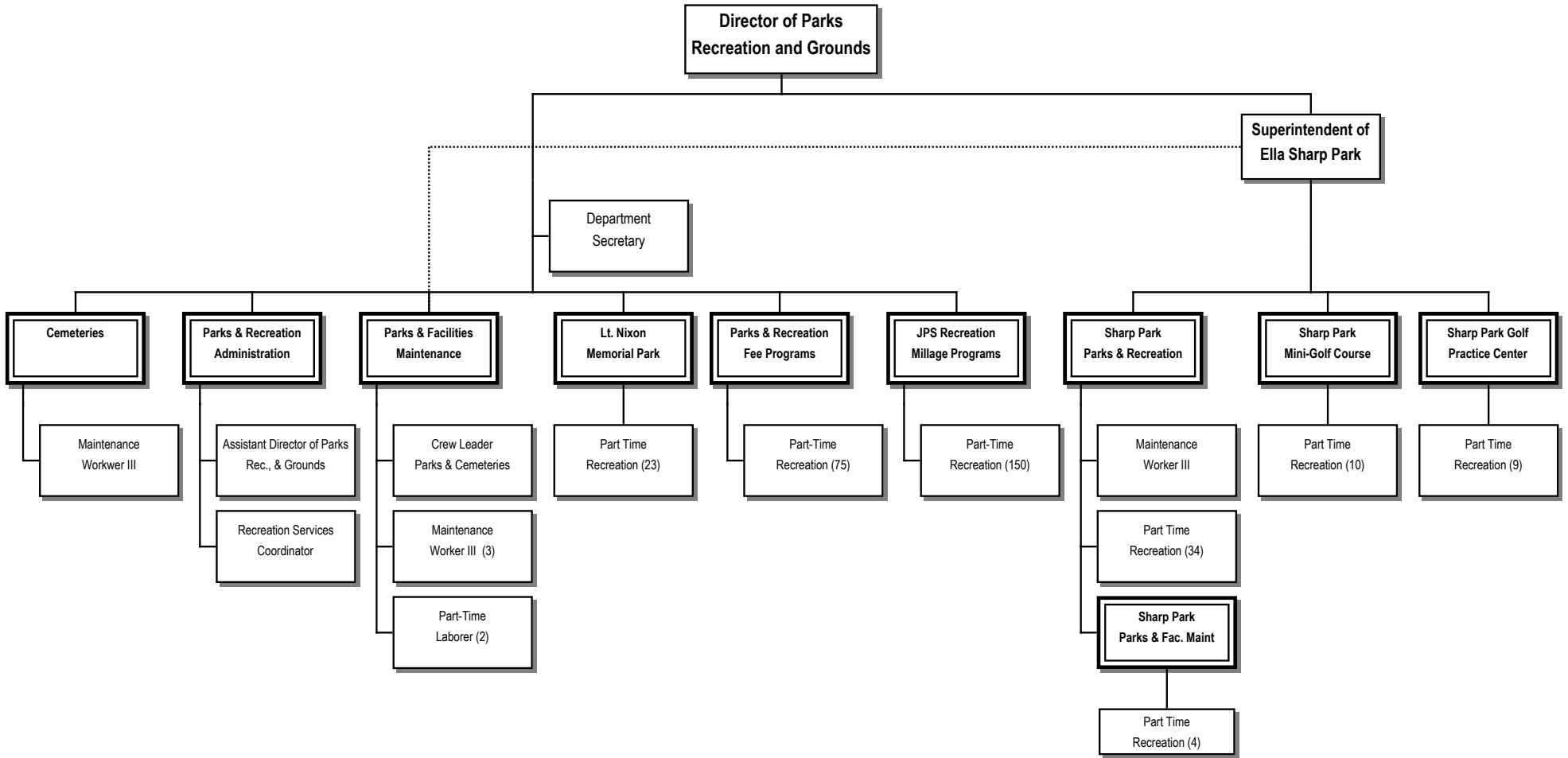
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<u>Activity #</u>	<u>Activity Name</u>	<u>Adopted Budget</u>
101-752	Parks, Recreation & Grounds Admin.	\$ 292,640
101-758	Lt. Nixon Memorial Park	65,857
101-771	Parks & Facilities Maintenance	<u>696,158</u>
<b>General Fund Total - Parks, Recreation &amp; Grounds</b>		<b><u><u>\$ 1,054,655</u></u></b>

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



**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Parks, Recreation &amp; Grounds Administration</i>				
<i>Fund-Activity: 101-752</i>				
011	Recreation Services Coordinator	2		121,028
014	Assistant Director-Parks, Rec. & Grnds.	1		90,771
020	Director of Parks, Recreation & Grounds	1		124,565
307	Department Secretary	1		56,042
<b>Activity Total</b>		<b>5</b>		<b>392,406</b>
<b>Less:</b> Assistant Director 100% to Fund #297				-90,771
Dir. of Parks, Recreation & Grounds 20% to Fund #297				-24,913
Recreation Services Coordinator (1) 100% to Fund #297				-62,767
<b>Activity Total</b>				<b>213,955</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

**Fund 101 General Fund**

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

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
101-752-000-702.000 Termination Pay	0	8,567	0	0	0	0
101-752-000-703.000 Salaries and Wages	384,355	317,778	259,358	250,658	213,955	213,955
101-752-000-707.000 Wages-Temporary	19,588	17,965	20,000	136	0	0
101-752-000-708.000 Unemployment	37	42	39	35	16	16
101-752-000-709.000 Employers FICA	30,112	30,452	17,540	17,540	16,367	16,367
101-752-000-713.000 Overtime	316	185	300	300	300	300
101-752-000-715.000 Pension-General	37,499	46,798	29,080	29,080	25,696	25,696
101-752-000-716.000 Pension - MERS DC	2,945	6,980	3,612	3,612	1,890	1,890
101-752-000-716.001 Retirement-Contractual	1,140	948	1,400	1,400	1,000	1,000
101-752-000-718.000 Health Insurance	42,092	35,909	15,096	15,096	10,535	10,535
101-752-000-723.000 Health Ins.-MERS HSA	3,700	3,486	8,787	3,100	3,100	3,100
101-752-000-724.000 Workers Compensation	3,119	3,194	3,471	3,471	1,571	1,571
101-752-000-725.000 Other Fringe Benefits	3,683	2,337	1,458	2,300	2,010	2,010
	<b>528,586</b>	<b>474,641</b>	<b>360,141</b>	<b>326,728</b>	<b>276,440</b>	<b>276,440</b>
<b>Material and Supplies:</b>						
101-752-000-752.000 Office Supplies	2,365	3,411	4,000	3,500	3,500	3,500
101-752-000-761.000 Program Supplies	0	83	3,000	3,000	3,000	3,000
101-752-000-761.010 Prog. Supplies-MLK Ctr.	0	0	0	6,000	0	0
101-752-000-761.017 Prog. Supplies-Comcast	0	0	0	0	0	0
	<b>2,365</b>	<b>3,494</b>	<b>7,000</b>	<b>12,500</b>	<b>6,500</b>	<b>6,500</b>
<b>Contractual and Other:</b>						
101-752-000-818.000 Contractual Services	382	1,268	1,200	1,300	1,300	1,300
101-752-000-853.000 Telephone	5,676	4,629	5,000	5,000	5,000	5,000
101-752-000-861.000 Auto Allowance	143	0	100	100	100	100
101-752-000-908.002 Residency Allowance	5,400	3,600	1,800	1,800	1,800	1,800
101-752-000-910.000 Education & Training	450	0	1,000	0	1,000	1,000
101-752-000-931.001 Equipment Maintenance	160	164	500	250	250	250
101-752-000-931.002 Office Equipment Maintenance	0	240	200	200	250	250
	<b>12,211</b>	<b>9,901</b>	<b>9,800</b>	<b>8,650</b>	<b>9,700</b>	<b>9,700</b>
<b>Parks, Recreation &amp; Grounds Admin.</b>	<b>543,162</b>	<b>488,036</b>	<b>376,941</b>	<b>347,878</b>	<b>292,640</b>	<b>292,640</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
101-758-000-707.000 Wages-Temporary	33,124	31,053	35,000	0	13,000	<b>13,000</b>
101-758-000-708.000 Unemployment	8	6	50	0	20	<b>20</b>
101-758-000-709.000 Employers FICA	2,525	2,726	4,500	0	995	<b>995</b>
101-758-000-724.000 Workers Compensation	290	313	700	0	1,142	<b>1,142</b>
	<u>35,947</u>	<u>34,098</u>	<u>40,250</u>	<u>0</u>	<u>15,157</u>	<u><b>15,157</b></u>
<b>Material and Supplies:</b>						
101-758-000-753.000 Chemicals	4,463	2,554	4,500	0	2,000	<b>2,000</b>
101-758-000-761.000 Program Supplies	754	-213	1,000	0	500	<b>500</b>
101-758-000-761.002 Program Supplies-Resale	2,808	2,329	3,100	0	3,000	<b>3,000</b>
101-758-000-776.000 Custodial Supplies	0	0	100	0	50	<b>50</b>
101-758-000-778.000 Equipment Maint. Supplies	552	67	1,000	0	1,000	<b>1,000</b>
	<u>8,577</u>	<u>4,737</u>	<u>9,700</u>	<u>0</u>	<u>6,550</u>	<u><b>6,550</b></u>
<b>Contractual and Other:</b>						
101-758-000-818.000 Contractual Services	3,052	3,467	3,000	2,500	1,500	<b>1,500</b>
101-758-000-853.000 Telephone	608	633	600	633	650	<b>650</b>
101-758-000-924.000 Utilities	21,576	18,938	24,000	20,000	22,000	<b>22,000</b>
101-758-000-930.000 Building Maintenance	17,627	6,359	13,000	2,000	10,000	<b>10,000</b>
101-758-000-931.001 Equipment Maintenance	600	0	2,000	0	10,000	<b>10,000</b>
	<u>43,463</u>	<u>29,397</u>	<u>42,600</u>	<u>25,133</u>	<u>44,150</u>	<u><b>44,150</b></u>
<b>Lt. Nixon Memorial Park</b>	<b>87,987</b>	<b>68,232</b>	<b>92,550</b>	<b>25,133</b>	<b>65,857</b>	<b>65,857</b>

**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Lt. Nixon Memorial Park</i>				
<i>Fund-Activity: 101-758</i>				
PT	Part Time - Recreation		23	<b>13,000</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Parks &amp; Facilities Maintenance</i>				
<i>Fund-Activity: 101-771</i>				
306	Maintenance Worker III	3		148,802
307	Crew Leader-Parks & Cemeteries	1		59,404
PT	Part Time - Laborer		2	10,000
		<u>4</u>	<u>2</u>	<u>218,206</u>
	Less: Crew Leader-Parks & Cemeteries to 101-567 (50%)			<u>-29,702</u>
	<b>Activity Total</b>			<u><u>188,504</u></u>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

**Fund 101 General Fund**

**Dept 771 Parks And Facilities Maintenance**

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
101-771-000-702.000 Termination Pay	0	0	0	0	0	0
101-771-000-703.000 Salaries and Wages	186,446	190,301	177,726	178,504	178,504	178,504
101-771-000-707.000 Wages-Temporary	-6,973	26,546	20,000	0	10,000	10,000
101-771-000-708.000 Unemployment	30	41	36	10	40	40
101-771-000-709.000 Employers FICA	15,382	17,399	16,950	15,186	16,257	16,257
101-771-000-713.000 Overtime	22,640	23,748	25,000	20,000	24,000	24,000
101-771-000-715.000 Pension-General	18,902	24,606	23,969	25,340	24,759	24,759
101-771-000-716.000 Pension - MERS DC	1,127	1,176	2,200	2,000	2,000	2,000
101-771-000-718.000 Health Insurance	52,849	38,375	33,226	32,253	34,910	34,910
101-771-000-723.000 Health Ins.-MERS HSA	1,840	1,850	8,325	2,000	2,000	2,000
101-771-000-724.000 Workers Compensation	2,094	2,329	4,243	2,214	2,214	2,214
101-771-000-725.000 Other Fringe Benefits	2,301	830	3,092	3,092	3,569	3,569
	<b>296,638</b>	<b>327,201</b>	<b>314,767</b>	<b>280,599</b>	<b>298,253</b>	<b>298,253</b>
<b>Material and Supplies:</b>						
101-771-000-759.000 Gasoline	5,235	841	5,000	5,000	5,000	5,000
101-771-000-761.000 Program Supplies	634	2,290	1,000	1,100	1,000	1,000
101-771-000-773.000 Laundry	2,455	2,495	2,500	2,500	2,500	2,500
101-771-000-776.000 Custodial Supplies	2,613	5,941	5,000	3,000	5,000	5,000
101-771-000-778.000 Equipment Maint. Supplies	22,629	13,918	20,000	25,000	15,000	15,000
101-771-000-783.000 Seed And Sod	1,125	2,247	5,000	2,500	5,000	5,000
	<b>34,691</b>	<b>27,732</b>	<b>38,500</b>	<b>39,100</b>	<b>33,500</b>	<b>33,500</b>
<b>Contractual and Other:</b>						
101-771-000-818.000 Contractual Services	99,747	144,649	130,000	145,000	145,000	145,000
101-771-000-853.000 Telephone	191	190	200	200	200	200
101-771-000-924.000 Utilities	78,352	72,593	70,000	70,000	73,000	73,000
101-771-000-930.000 Building Maintenance	10,180	7,496	8,000	2,500	30,000	30,000
101-771-000-931.001 Equipment Maintenance	1,694	5,713	6,000	6,000	5,000	5,000
101-771-000-932.000 Vehicle Maintenance	4,827	6,042	5,000	5,000	5,000	5,000
101-771-000-947.000 Vehicle Rental/Lease	0	0	0	0	50,000	50,000
	<b>194,991</b>	<b>236,683</b>	<b>219,200</b>	<b>228,700</b>	<b>308,200</b>	<b>308,200</b>
<b>Capital Outlay:</b>						
101-771-000-975.063 Park Imp.- Citywide	164,933	76,813	75,000	70,000	50,000	50,000
101-771-000-985.000 Machinery & Equipment	7,829	0	7,829	6,205	6,205	6,205
	<b>172,762</b>	<b>76,813</b>	<b>82,829</b>	<b>76,205</b>	<b>56,205</b>	<b>56,205</b>
<b>Parks And Facilities Maintenance</b>	<b>699,082</b>	<b>668,429</b>	<b>655,296</b>	<b>624,604</b>	<b>696,158</b>	<b>696,158</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
101-803-000-702.000 Termination Pay	0	0	0	0	0	0
101-803-000-703.000 Salaries and Wages	6,248	7,512	7,058	8,000	7,783	7,783
101-803-000-708.000 Unemployment	0	1	1	1	1	1
101-803-000-709.000 Employers FICA	460	576	554	494	610	610
101-803-000-715.000 Pension-General	608	656	877	802	935	935
101-803-000-716.000 Pension-MERS DC	180	404	212	258	234	234
101-803-000-718.000 Health Insurance	686	686	622	672	658	658
101-803-000-723.000 Health Ins.-MERS HSA	180	346	185	184	185	185
101-803-000-724.000 Workers Compensation	20	25	23	22	25	25
101-803-000-725.000 Other Fringe Benefits	29	29	105	30	142	142
	<u>8,411</u>	<u>10,235</u>	<u>9,637</u>	<u>10,463</u>	<u>10,573</u>	<u>10,573</u>
<b>Material and Supplies:</b>						
101-803-000-752.000 Office Supplies	33	31	100	100	100	100
	<u>33</u>	<u>31</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>
<b>Contractual and Other:</b>						
101-803-000-880.000 Community Promotion	49	0	1,000	1,000	1,000	1,000
101-803-000-910.000 Education & Training	151	465	0	0	0	0
	<u>200</u>	<u>465</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
<b>Historical District</b>	<u><u>8,644</u></u>	<u><u>10,731</u></u>	<u><u>10,737</u></u>	<u><u>11,563</u></u>	<u><u>11,673</u></u>	<u><u>11,673</u></u>

**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department:</i>	<i>Historic District</i>			
<i>Fund-Activity:</i>	<i>101-803</i>			
<b>Add: Planning/Zoning Code Enf. Inspector from Planning (10%)</b>				<u>7,783</u>
				<u><u>7,783</u></u>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Diversity, Equity &amp; Inclusion</i>				
<i>Fund-Activity: 101-806</i>				
007	Office Administrator	1		43,647
020	Director of D.E.I.	1		107,241
	<b>Activity Total</b>	<b>2</b>		<b>150,888</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

***Fund 101 General Fund***  
***Dept 806 Diversity, Equity and Inclusion***

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
101-806-000-703.000 Salaries and Wages	0	0	0	101,501	150,888	<b>150,888</b>
101-806-000-708.000 Unemployment	0	0	0	6	12	<b>12</b>
101-806-000-709.000 Employers FICA	0	0	0	7,352	11,543	<b>11,543</b>
101-806-000-715.000 Pension-General	0	0	0	11,938	18,514	<b>18,514</b>
101-806-000-716.000 Pension-MERS DC	0	0	0	0	1,309	<b>1,309</b>
101-806-000-718.000 Health Insurance	0	0	0	17,668	33,722	<b>33,722</b>
101-806-000-723.000 Health Ins.-MERS HSA	0	0	0	0	1,850	<b>1,850</b>
101-806-000-724.000 Workers Compensation	0	0	0	433	356	<b>356</b>
101-806-000-725.000 Other Fringe Benefits	0	0	0	525	2,833	<b>2,833</b>
	<b>0</b>	<b>0</b>	<b>0</b>	<b>139,423</b>	<b>221,027</b>	<b>221,027</b>
<b>Material and Supplies:</b>						
101-806-000-752.000 Office Supplies	0	0	0	4,500	6,000	<b>6,000</b>
101-806-000-791.000 Publications	0	0	0	0	1,000	<b>1,000</b>
	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,500</b>	<b>7,000</b>	<b>7,000</b>
<b>Contractual and Other:</b>						
101-806-000-818.000 Contractual Services	0	0	0	11,973	2,575	<b>2,575</b>
101-806-000-853.000 Telephone	0	0	0	1,460	1,800	<b>1,800</b>
101-806-000-861.000 Auto Allowance	0	0	0	2,400	2,400	<b>2,400</b>
101-806-000-900.000 Printing & Publishing	0	0	0	0	1,300	<b>1,300</b>
101-806-000-908.002 Residency Allowance	0	0	0	1,800	3,600	<b>3,600</b>
101-806-000-910.000 Education & Training	0	0	0	2,100	5,000	<b>5,000</b>
101-806-000-913.000 Travel	0	0	0	0	1,500	<b>1,500</b>
101-806-000-915.000 Memberships & Dues	0	0	0	0	1,000	<b>1,000</b>
	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,733</b>	<b>19,175</b>	<b>19,175</b>
<b>Capital Outlay:</b>						
101-806-000-980.000 Office Furniture	0	0	0	1,852	1,500	<b>1,500</b>
	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,852</b>	<b>1,500</b>	<b>1,500</b>
<b>Diversity, Equity and Inclusion</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>165,508</b>	<b>248,702</b>	<b>248,702</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Contractual and Other:</b>						
101-965-000-995.208 Cont.-Sharp Park Oper. Fd	210,000	175,000	169,500	150,000	165,000	<b>165,000</b>
101-965-000-995.246 Cont.-Cortl.St.Redev. Fd.	1,966,301	865,881	0	0	0	<b>0</b>
101-965-000-995.248 Cont..-DDA Operating Fd.	0	0	0	0	75,000	<b>75,000</b>
101-965-000-995.252 Cont.-Bldg. Demo. Fd.	875,000	0	0	0	0	<b>0</b>
101-965-000-995.282 Cont.-Lead Grant Fd.	0	50,774	0	20,990	0	<b>0</b>
101-965-000-995.386 Cont..-2018 Cap.Imp.D/S	0	115,593	116,047	116,047	116,450	<b>116,450</b>
101-965-000-995.401 Cont.-Capital Projects Fund	34,863	0	0	0	0	<b>0</b>
101-965-000-995.514 Cont.-Auto Parking Fund	11,000	11,000	0	0	0	<b>0</b>
101-965-000-995.518 Cont.-Parking Assmt. Fund	5,000	0	0	0	0	<b>0</b>
101-965-000-995.661 Cont.-Mtr Pool & Garage Fd	0	100,000	0	0	0	<b>0</b>
101-965-000-995.676 Cont.-Workers Comp. Fund	0	0	0	500,000	0	<b>0</b>
101-965-000-995.677 Cont.-Healthcare Self Ins.	0	0	0	400,000	0	<b>0</b>
	<b>3,102,164</b>	<b>1,318,248</b>	<b>285,547</b>	<b>1,187,037</b>	<b>356,450</b>	<b>356,450</b>
<b>Contributions to Other Funds</b>	<b>3,102,164</b>	<b>1,318,248</b>	<b>285,547</b>	<b>1,187,037</b>	<b>356,450</b>	<b>356,450</b>

## (102) Budget Stabilization Fund

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

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

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

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 102 Budget Stabilization Fund***

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	35,012	33,808	36,000	36,000	36,000	<b>36,000</b>
Expenditures	35,012	33,808	36,000	36,000	36,000	<b>36,000</b>
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	<b>0</b>
Fund Balance - Beginning of Year	1,603,500	1,603,500	1,603,500	1,603,500	1,603,500	<b>1,603,500</b>
<b>Fund Balance - End of Year</b>	<b>1,603,500</b>	<b>1,603,500</b>	<b>1,603,500</b>	<b>1,603,500</b>	<b>1,603,500</b>	<b>1,603,500</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

***Fund 102 Budget Stabilization Fund***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
102-000-000-664.000 Interest	35,012	33,808	36,000	36,000	36,000	<b>36,000</b>
<b>Total Revenues</b>	<b>35,012</b>	<b>33,808</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>

**Expenditure Detail**

***Fund 102 Budget Stabilization Fund***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Contractual And Other:</b>						
102-965-000-995.101 Cont.-General Fund	35,012	33,808	36,000	36,000	36,000	<b>36,000</b>
	35,012	33,808	36,000	36,000	36,000	<b>36,000</b>
<b>Total Expenditures</b>	<b>35,012</b>	<b>33,808</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>



# Permanent Funds

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

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## (151) Cemetery Perpetual Maintenance Fund

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

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

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

### Fiscal Year 2021/22 Adopted Budget Analysis of Changes in Fund Balance

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

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	73,857	77,674	79,000	78,346	78,346	<b>78,346</b>
Expenditures	47,267	45,325	47,000	45,500	45,500	<b>45,500</b>
Excess of Revenues Over (Under) Expenditures	26,590	32,349	32,000	32,846	32,846	<b>32,846</b>
Fund Balance - Beginning of Year	1,938,853	1,965,443	1,997,792	1,997,792	2,030,638	<b>2,030,638</b>
<b>Fund Balance - End of Year</b>	<b>1,965,443</b>	<b>1,997,792</b>	<b>2,029,792</b>	<b>2,030,638</b>	<b>2,063,484</b>	<b>2,063,484</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
151-000-000-642.000 Charges For Services-Sales	26,590	32,349	32,000	32,846	32,846	<b>32,846</b>
151-000-000-664.000 Interest	47,267	45,325	47,000	45,500	45,500	<b>45,500</b>
<b>Total Revenues</b>	<b>73,857</b>	<b>77,674</b>	<b>79,000</b>	<b>78,346</b>	<b>78,346</b>	<b>78,346</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Contractual And Other:</b>						
151-811-000-995.101 Cont.-General Fund	47,267	45,325	47,000	45,500	45,500	<b>45,500</b>
	47,267	45,325	47,000	45,500	45,500	<b>45,500</b>
<b>Total Expenditures</b>	<b>47,267</b>	<b>45,325</b>	<b>47,000</b>	<b>45,500</b>	<b>45,500</b>	<b>45,500</b>

## (155) Ella W. Sharp Park Endowment Fund

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

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

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

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Changes in Fund Balance

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

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	38,333	49,536	24,000	17,000	24,000	<b>24,000</b>
Expenditures	22,733	23,852	24,000	17,000	24,000	<b>24,000</b>
Excess of Revenues Over (Under) Expenditures	15,600	25,684	0	0	0	<b>0</b>
Fund Balance - Beginning of Year	1,116,664	1,132,264	1,157,948	1,157,948	1,157,948	<b>1,157,948</b>
<b>Fund Balance - End of Year</b>	<b>1,132,264</b>	<b>1,157,948</b>	<b>1,157,948</b>	<b>1,157,948</b>	<b>1,157,948</b>	<b>1,157,948</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
155-000-000-655.000 Bond Interest	18,180	21,892	21,000	16,000	22,000	<b>22,000</b>
155-000-000-664.000 Interest	3,844	1,145	2,100	280	1,200	<b>1,200</b>
155-000-000-666.000 Dividends	709	815	900	720	800	<b>800</b>
155-000-000-669.000 Gain/Loss On Sales	0	0	0	0	0	<b>0</b>
155-000-000-670.000 Unrealized Gain (Loss)	15,600	25,684	0	0	0	<b>0</b>
<b>Total Revenues</b>	<b>38,333</b>	<b>49,536</b>	<b>24,000</b>	<b>17,000</b>	<b>24,000</b>	<b>24,000</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Contractual And Other:</b>						
155-818-000-995.208 Cont.-Sharp Park Oper. Fd	22,733	23,852	24,000	17,000	24,000	<b>24,000</b>
	22,733	23,852	24,000	17,000	24,000	<b>24,000</b>
<b>Total Expenditures</b>	<b>22,733</b>	<b>23,852</b>	<b>24,000</b>	<b>17,000</b>	<b>24,000</b>	<b>24,000</b>

## (160) Lloyd E. Mount Endowment Fund

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

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

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

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Changes in Fund Balance

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

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	9,237	18,997	7,000	6,100	7,000	7,000
Expenditures	4,992	6,851	7,000	6,100	7,000	7,000
Excess of Revenues Over (Under) Expenditures	4,245	12,146	0	0	0	0
Fund Balance - Beginning of Year	292,258	296,503	308,649	308,649	308,649	308,649
<b>Fund Balance - End of Year</b>	<b>296,503</b>	<b>308,649</b>	<b>308,649</b>	<b>308,649</b>	<b>308,649</b>	<b>308,649</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
160-000-000-655.000 Bond Interest	4,824	6,843	6,995	6,000	6,900	<b>6,900</b>
160-000-000-664.000 Interest	168	8	5	100	100	<b>100</b>
160-000-000-670.000 Unrealized Gain (Loss)	4,245	12,146	0	0	0	<b>0</b>
<b>Total Revenues</b>	<b>9,237</b>	<b>18,997</b>	<b>7,000</b>	<b>6,100</b>	<b>7,000</b>	<b>7,000</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Contractual And Other:</b>						
160-817-000-995.208 Cont.-Sharp Park Oper. Fd	4,992	6,851	7,000	6,100	7,000	<b>7,000</b>
	4,992	6,851	7,000	6,100	7,000	<b>7,000</b>
<b>Total Expenditures</b>	<b>4,992</b>	<b>6,851</b>	<b>7,000</b>	<b>6,100</b>	<b>7,000</b>	<b>7,000</b>



# **Special Revenue Funds**

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

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## **(202) Major Street Fund**

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

**CHARACTER** - This fund is to be used:

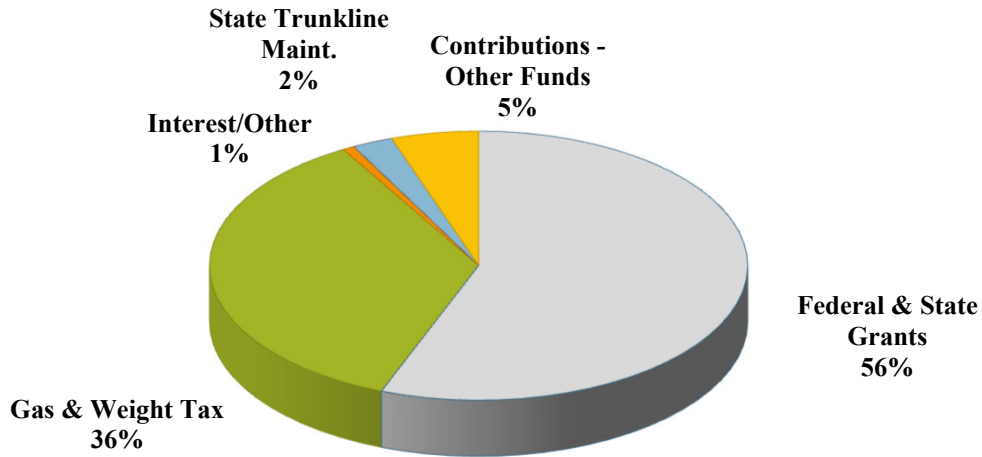
1. To receive all Major Street Funds paid to cities and villages by the state.
2. To account for construction, maintenance, and other authorized operations pertaining to all streets classified as Major Streets within the local unit of government.
3. To receive money paid to the city or village for state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

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

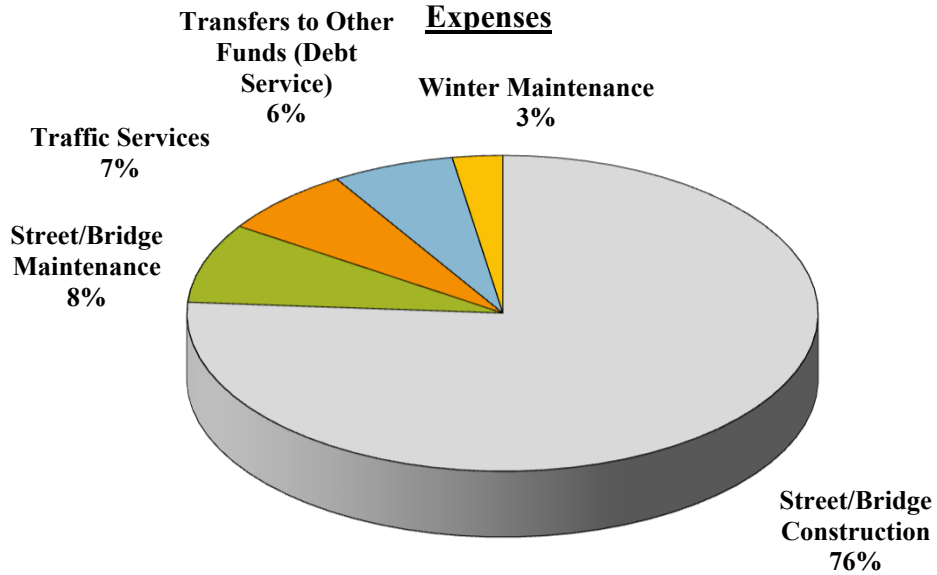
**City of Jackson  
Fiscal Year 2021/22 Adopted Budget  
Major Street Fund**

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**Revenues**



**Expenses**



**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Major Street Fund**  
**Summary of Revenues, Expenditures and Changes in Fund Balances**

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Revenues:</b>						
Federal & State Grants	2,511,627	3,302,343	3,219,260	1,714,093	4,848,801	<b>4,848,801</b>
State Gas & Weight Tax	3,051,344	3,188,216	3,000,000	3,085,000	3,100,000	<b>3,100,000</b>
State Trunkline Maintenance	107,889	66,371	206,927	210,865	212,178	<b>212,178</b>
Interest	9,932	11,719	6,000	1,500	1,500	<b>1,500</b>
Miscellaneous	138,461	131,092	113,514	133,406	60,000	<b>60,000</b>
Contributions From Other Funds	4,040,980	3,788,662	2,953,867	2,883,783	455,355	<b>455,355</b>
	<b>9,860,233</b>	<b>10,488,403</b>	<b>9,499,568</b>	<b>8,028,647</b>	<b>8,677,834</b>	<b>8,677,834</b>
<b>Expenditures:</b>						
Street & Bridge Construction	2,069,832	3,004,330	3,876,567	3,731,464	1,618,287	<b>1,618,287</b>
Street & Bridge Maintenance	511,872	520,101	724,821	683,274	722,393	<b>722,393</b>
Traffic Services	611,507	647,501	670,824	841,045	788,029	<b>788,029</b>
Winter Maintenance	264,033	260,480	272,951	277,594	293,684	<b>293,684</b>
Trunkline Maintenance	99,424	67,631	206,927	210,865	212,178	<b>212,178</b>
State Highway Construction	3,532,294	4,273,063	5,397,824	2,745,276	7,071,775	<b>7,071,775</b>
Transfers To Other Funds	777,216	581,461	712,690	619,897	713,947	<b>713,947</b>
	<b>7,866,178</b>	<b>9,354,567</b>	<b>11,862,604</b>	<b>9,109,415</b>	<b>11,420,293</b>	<b>11,420,293</b>
<b>Revenues Over (Under)</b>						
<b>Expenditures</b>	1,994,055	1,133,836	(2,363,036)	(1,080,768)	(2,742,459)	<b>(2,742,459)</b>
<b>Fund Balance - Beginning of Year</b>	702,900	2,696,955	3,830,791	3,830,791	2,750,023	<b>2,750,023</b>
<b>Fund Balance - End of Year</b>	<b>2,696,955</b>	<b>3,830,791</b>	<b>1,467,755</b>	<b>2,750,023</b>	<b>7,564</b>	<b>7,564</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

***Fund 202 Major Street Fund***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
202-000-000-478.000 Telecom Fee	132,249	146,128	132,200	132,000	132,000	<b>132,000</b>
202-000-000-501.000 Federal Grant	2,379,378	3,156,215	2,937,060	1,282,093	4,716,801	<b>4,716,801</b>
202-000-000-539.000 State Grant	0	0	0	300,000	0	<b>0</b>
202-000-000-546.006 State Grant - Intercity Trail	0	0	150,000	0	0	<b>0</b>
202-000-000-569.000 Act 51 Gas & Weight Tax	3,051,344	3,188,216	3,000,000	3,085,000	3,100,000	<b>3,100,000</b>
202-000-000-582.005 Contrib. R2 Asset Mgt.	15,276	41,767	20,540	7,222	20,000	<b>20,000</b>
202-000-000-664.000 Interest	9,932	11,719	6,000	1,500	1,500	<b>1,500</b>
202-000-000-686.498 Trunkline Maintenance	107,889	66,371	206,927	210,865	212,178	<b>212,178</b>
202-000-000-687.676 Refunds & Rebates-W/Comp	0	0	29,880	29,880	0	<b>0</b>
202-000-000-687.677 Refunds & Rebates-Healthcar	0	0	21,094	21,094	0	<b>0</b>
202-000-000-688.451 Miscellaneous	102,211	30,000	27,000	65,198	25,000	<b>25,000</b>
202-000-000-688.463 Miscellaneous	0	1,115	0	977	0	<b>0</b>
202-000-000-688.474 Miscellaneous	20,974	58,210	15,000	9,035	15,000	<b>15,000</b>
202-000-000-699.245 Cont.-Public Imp. Fund	449,377	177,754.14	265,086	413,073	166,929	<b>166,929</b>
202-000-000-699.286 Cont.-CDBG Fund	710,423	200,323.96	238,579	246,885	35,227	<b>35,227</b>
202-000-000-699.425 Cont.-2017 MTF Bond Cont.	1,397,404	1,352,947	1,129,780	776,357	0	<b>0</b>
202-000-000-699.486 Cont.-2018 Cap. Imp. Bond	2,834	992,304	988,881	1,195,912	0	<b>0</b>
202-000-000-699.895 Cont.-Special Assessmt. Fd.	1,480,942	1,065,333	331,541	251,556	253,199	<b>253,199</b>
<b>Total Revenues</b>	<b>9,860,233</b>	<b>10,488,403</b>	<b>9,499,568</b>	<b>8,028,647</b>	<b>8,677,834</b>	<b>8,677,834</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
202-451-000-703.000 Salaries and Wages	113,183	105,403	153,433	251,392	163,345	163,345
202-451-000-707.000 Wages-Temporary	0	0	2,160	1,718	2,160	2,160
202-451-000-708.000 Unemployment Comp.	6	3	16	14	17	17
202-451-000-709.000 Employers FICA	6,583	7,506	11,903	19,363	12,661	12,661
202-451-000-713.000 Overtime	926	0	0	0	0	0
202-451-000-715.000 Pension-General	8,912	12,791	19,056	30,821	20,026	20,026
202-451-000-716.000 Pension - MERS DC	0	210	509	0	1,349	1,349
202-451-000-718.000 Health Insurance	11,532	11,969	21,768	12,140	27,295	27,295
202-451-000-723.000 Health Ins. - MERS HSA	0	188	527	0	1,254	1,254
202-451-000-724.000 Workers Compensation	257	276	425	600	447	447
202-451-000-725.000 Other Fringe Benefits	1,366	313	1,863	1,750	2,015	2,015
	<b>142,765</b>	<b>138,659</b>	<b>211,660</b>	<b>317,798</b>	<b>230,569</b>	<b>230,569</b>
<b>Material and Supplies:</b>						
202-451-000-782.000 Materials	264,778	123,933	20,000	170,000	40,000	40,000
	<b>264,778</b>	<b>123,933</b>	<b>20,000</b>	<b>170,000</b>	<b>40,000</b>	<b>40,000</b>
<b>Contractual and Other:</b>						
202-451-000-818.000 Contractual Services	1,588,115	2,658,933	3,518,161	3,041,052	1,213,042	1,213,042
202-451-000-943.000 Equipment Rental - MP	652	0	3,000	1,000	3,000	3,000
202-451-000-961.641 PW Overhead	47	0	1,000	500	1,000	1,000
202-451-000-961.642 ENG Overhead	73,475	82,805	122,746	201,114	130,676	130,676
202-451-000-962.000 Uncollectible Accounts	0	0	0	0	0	0
	<b>1,662,289</b>	<b>2,741,738</b>	<b>3,644,907</b>	<b>3,243,666</b>	<b>1,347,718</b>	<b>1,347,718</b>
<b>Street Construction</b>	<b>2,069,832</b>	<b>3,004,330</b>	<b>3,876,567</b>	<b>3,731,464</b>	<b>1,618,287</b>	<b>1,618,287</b>

**WORK PROJECT DETAIL**

<b>Work Project Titles:</b>	<b>Fund Balance</b>	<b>CDBG/ PIF/Other</b>	<b>CDBG/ PIF/Other</b>	<b>Total FY Cost</b>
Major Bridge Inspection & Engineering	16,000	0	0	16,000
Major Street Construction - Misc	98,103	0	0	98,103
Major Street Planning & Permits	199,000	0	0	199,000
Major Street GIS	10,000	0	0	10,000
Major Street CPM Program	100,000	0	0	100,000
Aerial Photography	8,000	0	0	8,000
Bridge Maintenance: Denton, Mechanic, North & Trail	15,358	0	0	15,358
Bridge Rehab: E High #4537 over Grand River	72,151	0	0	72,151
Bridge Rehab: E Washington over Grand River (MDOT)	9,960	0	0	9,960
First & Washington Overgrowth Removal & Restoration	0	11,866	0	11,866
Glick: Homecrest to Jackson (Lighting & Path)	0	32,127	0	32,127
Greenwood: Griswold to Morrell	146,025	0	0	146,025
Kibby Road Trail Crossing Flashing Warning Signs	0	35,993	0	35,993
MDOT/AMRAK RR Bridge Replacements (Jackson & Mechanic)	114,000	0	0	114,000
Michigan Ave Sidewalk: Wildwood to First	0	12,458	0	12,458
Morrell: Greenwood to Martin Luther King Jr Dr	85,252	0	0	85,252
Sharp Park Elmdale Trail: Hickory to Jackson	0	74,485	0	74,485
Sparks Park Road Diet: Brown and Randolph	226,000	0	0	226,000
Steward: RR to Ganson	0	35,227	0	35,227
Traffic Signal Reconstruction: Elm at Ganson	25,300	0	0	25,300
Traffic Signal Reconstruction: West at Morrell	37,691	0	0	37,691
West & Franklin Intersection Reconstruction	98,391	0	0	98,391
Wisner Signal Replacement at Ganson, North & Argyle	154,900	0	0	154,900
	<b>1,416,131</b>	<b>202,156</b>	<b>0</b>	<b>1,618,287</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
202-463-000-703.000 Salaries and Wages	73,090	111,111	100,843	115,969	118,288	118,288
202-463-000-708.000 Unemployment Comp.	7	22	15	16	16	16
202-463-000-709.000 Employers FICA	5,643	9,330	8,670	9,636	10,023	10,023
202-463-000-713.000 Overtime	3,249	20,934	12,485	9,988	12,735	12,735
202-463-000-715.000 Pension-General	7,678	16,071	13,007	15,442	16,063	16,063
202-463-000-716.000 Pension - MERS DC	991	2,077	1,907	2,193	2,237	2,237
202-463-000-718.000 Health Insurance	14,089	21,959	43,256	43,256	44,121	44,121
202-463-000-723.000 Health Ins. - MERS HSA	1,696	3,169	2,715	3,394	3,462	3,462
202-463-000-724.000 Workers Compensation	1,050	1,442	1,835	1,835	1,872	1,872
202-463-000-725.000 Other Fringe Benefits	375	1,028	2,581	2,581	2,633	2,633
	<b>107,868</b>	<b>187,143</b>	<b>187,314</b>	<b>204,310</b>	<b>211,450</b>	<b>211,450</b>
<b>Material and Supplies:</b>						
202-463-000-782.000 Materials	68,927	81,900	101,959	102,459	111,959	111,959
	<b>68,927</b>	<b>81,900</b>	<b>101,959</b>	<b>102,459</b>	<b>111,959</b>	<b>111,959</b>
<b>Contractual and Other:</b>						
202-463-000-818.000 Contractual Services	152,596	1,180	150,213	52,000	52,000	52,000
202-463-000-943.000 Equipment Rental - MP	124,908	172,770	181,295	236,876	256,819	256,819
202-463-000-961.641 PW Overhead	57,573	76,846	104,040	87,629	90,165	90,165
202-463-000-961.642 ENG Overhead	0	262	0	0	0	0
	<b>335,077</b>	<b>251,058</b>	<b>435,548</b>	<b>376,505</b>	<b>398,984</b>	<b>398,984</b>
<b>Street Maintenance</b>	<b>511,872</b>	<b>520,101</b>	<b>724,821</b>	<b>683,274</b>	<b>722,393</b>	<b>722,393</b>

**WORK PROJECT DETAIL**

(See Detail Next Page)

<b>Work Project Titles:</b>						
Street Cleaning	245,584	243,114	276,767	295,896	305,471	305,471
Maintenance C&G Street	223,712	252,651	345,034	299,297	315,435	315,435
Catch Basin Maintenance	41,784	24,336	71,400	58,191	71,000	71,000
Maint. No C&G Streets	792	0	31,620	29,890	30,487	30,487
	<b>511,872</b>	<b>520,101</b>	<b>724,821</b>	<b>683,274</b>	<b>722,393</b>	<b>722,393</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

**Work Project Detail**

**Fund 202 Major Street Fund**

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

<b>Dept.</b>	<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b><u>Street Cleaning:</u></b>							
700	Machine Sweeping	100,108	84,702	115,567	104,010	109,211	<b>109,211</b>
701	Haul Sweepings	7,649	11,581	20,400	20,400	21,420	<b>21,420</b>
702	Hand Cleaning	37,827	46,191	40,800	40,800	42,840	<b>42,840</b>
703	Leaf Pickup/Dropoff	100,000	100,640	100,000	130,686	132,000	<b>132,000</b>
		<b>245,584</b>	<b>243,114</b>	<b>276,767</b>	<b>295,896</b>	<b>305,471</b>	<b>305,471</b>
<b><u>Maintenance C&amp;G Street:</u></b>							
705	Asphalt Patching	188,160	208,706	262,414	223,052	237,254	<b>237,254</b>
706	Concrete Patching	0	0	3,060	3,060	3,060	<b>3,060</b>
707	Curb & Gutter Repair	2,658	1,370	25,500	19,125	20,081	<b>20,081</b>
708	Crackfill	0	0	5,100	5,100	5,100	<b>5,100</b>
713	Parkway Maintenance	32,894	42,575	48,960	48,960	49,940	<b>49,940</b>
710	Birdbath Corrections	0	0	0	0	0	<b>0</b>
711	Chipseal	0	0	0	0	0	<b>0</b>
		<b>223,712</b>	<b>252,651</b>	<b>345,034</b>	<b>299,297</b>	<b>315,435</b>	<b>315,435</b>
<b><u>Catch Basin Maintenance:</u></b>							
712	Catch Basin Work	27,122	13,803	35,700	29,631	35,500	<b>35,500</b>
713	Clean Catch Basins	14,662	10,533	35,700	28,560	35,500	<b>35,500</b>
		<b>41,784</b>	<b>24,336</b>	<b>71,400</b>	<b>58,191</b>	<b>71,000</b>	<b>71,000</b>
<b><u>Maintenance No C&amp;G Streets:</u></b>							
714	Asphalt Patching	0	0	3,060	3,060	3,121	<b>3,121</b>
709	Crackfill	0	0	0	0	0	<b>0</b>
717	Shoulder & Gutter Repair	0	0	1,020	1,020	1,040	<b>1,040</b>
718	Chipseal	0	0	0	0	0	<b>0</b>
720	Non Motorized Maintenance	0	0	5,100	5,100	5,202	<b>5,202</b>
715	Bridge Maintenance	792	0	10,200	8,670	8,843	<b>8,843</b>
725	Bike Lane Sweeping	0	0	2,040	2,040	2,081	<b>2,081</b>
727	Insurance deductible	0	0	10,200	10,000	10,200	<b>10,200</b>
751	Storm Water Utility	0	0	0	0	0	<b>0</b>
		<b>792</b>	<b>0</b>	<b>31,620</b>	<b>29,890</b>	<b>30,487</b>	<b>30,487</b>
		<b>511,872</b>	<b>520,101</b>	<b>724,821</b>	<b>683,274</b>	<b>722,393</b>	<b>722,393</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services</b>						
202-474-000-703.000 Salaries and Wages	96,629	81,514	85,109	91,121	79,440	<b>79,440</b>
202-474-000-707.000 Wages-Temporary	4,474	3,124	6,480	3,068	6,480	<b>6,480</b>
202-474-000-708.000 Unemployment Comp.	13	7	9	8	8	<b>8</b>
202-474-000-709.000 Employers FICA	8,337	6,253	7,514	7,293	7,090	<b>7,090</b>
202-474-000-713.000 Overtime	8,688	2,414	6,632	1,151	6,757	<b>6,757</b>
202-474-000-715.000 Pension-General	10,775	10,133	11,394	12,400	10,568	<b>10,568</b>
202-474-000-716.000 Pension-MERS DC	69	431	282	947	656	<b>656</b>
202-474-000-718.000 Health Insurance	21,250	7,656	12,075	9,564	13,274	<b>13,274</b>
202-474-000-723.000 Health Ins. - MERS HSA	120	578	292	1,010	610	<b>610</b>
202-474-000-724.000 Workers Compensation	914	600	236	344	217	<b>217</b>
202-474-000-725.000 Other Fringe Benefits	999	307	1,033	414	980	<b>980</b>
	<b>152,268</b>	<b>113,017</b>	<b>131,056</b>	<b>127,320</b>	<b>126,080</b>	<b>126,080</b>
<b>Material and Supplies:</b>						
202-474-000-774.000 Small Tools	1,202	0	3,000	2,000	3,000	<b>3,000</b>
202-474-000-782.000 Materials	118,759	123,605	30,000	90,000	30,000	<b>30,000</b>
	<b>119,961</b>	<b>123,605</b>	<b>33,000</b>	<b>92,000</b>	<b>33,000</b>	<b>33,000</b>
<b>Contractual and Other:</b>						
202-474-000-818.000 Contractual Services	152,377	301,452	268,382	470,360	415,000	<b>415,000</b>
202-474-000-924.000 Utilities	36,727	33,716	55,000	35,000	35,000	<b>35,000</b>
202-474-000-931.001 Equipment Maintenance	28,558	0	62,631	32,000	62,631	<b>62,631</b>
202-474-000-943.000 Equipment Rental - MP	18,742	9,333	44,661	11,468	44,661	<b>44,661</b>
202-474-000-961.641 PW Overhead	18,978	25,601	24,300	25,570	24,300	<b>24,300</b>
202-474-000-961.642 ENG Overhead	83,896	40,777	51,794	47,327	47,357	<b>47,357</b>
	<b>339,278</b>	<b>410,879</b>	<b>506,768</b>	<b>621,725</b>	<b>628,949</b>	<b>628,949</b>
<b>Traffic Services</b>	<b>611,507</b>	<b>647,501</b>	<b>670,824</b>	<b>841,045</b>	<b>788,029</b>	<b>788,029</b>

<b><u>WORK PROJECT DETAIL</u></b>						
Work Project Titles:	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
780 Tr. Eng. Office-Mjr 1/2	134,898	107,554	130,000	104,859	130,000	<b>130,000</b>
781 Traffic Signals-City	223,899	246,060	220,000	277,822	280,000	<b>280,000</b>
781C Traffic Signals-Concord	1,424	1,317	500	500	500	<b>500</b>
781G Traffic Signals-Grass Lake	760	3,468	2,000	635	2,000	<b>2,000</b>
781H Traffic Signals-Hanover	0	0	0	0	0	<b>0</b>
781J Traffic Signals- Jackson County	15,994	17,307	12,500	12,500	12,500	<b>12,500</b>
781S State Signals-State (City Share)	13,103	5,139	12,000	0	0	<b>0</b>
781T Tree Trimming	0	0	0	19,158	20,000	<b>20,000</b>
782 Traffic Signs	79,021	109,213	108,000	108,000	110,000	<b>110,000</b>
783 Pavement Marking	46,200	40,087	62,000	75,780	77,000	<b>77,000</b>
784 Railroad Signals	6,001	6,001	6,500	511	6,500	<b>6,500</b>
788 Traffic Records & Studies	22,565	7,019	7,500	15,258	7,500	<b>7,500</b>
788A-G JACTS Traffic Counts, Etc.	0	0	7,500	0	7,500	<b>7,500</b>
794 Street Light Inventory	67,642	104,336	102,324	136,022	134,529	<b>134,529</b>
	<b>611,507</b>	<b>647,501</b>	<b>670,824</b>	<b>751,045</b>	<b>788,029</b>	<b>788,029</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
202-478-000-703.000 Salaries and Wages	26,032	20,106	29,870	29,870	30,467	<b>30,467</b>
202-478-000-708.000 Unemployment Comp.	15	10	6	12	12	<b>12</b>
202-478-000-709.000 Employers FICA	3,103	2,650	3,467	3,644	3,717	<b>3,717</b>
202-478-000-713.000 Overtime	16,589	16,723	15,450	17,768	18,123	<b>18,123</b>
202-478-000-715.000 Pension-General	4,156	4,574	5,202	5,840	5,957	<b>5,957</b>
202-478-000-716.000 Pension - MERS DC	355	468	762	861	878	<b>878</b>
202-478-000-718.000 Health Insurance	6,642	5,855	17,298	17,298	18,509	<b>18,509</b>
202-478-000-723.000 Health Ins. - MERS HSA	494	687	1,086	1,086	1,108	<b>1,108</b>
202-478-000-724.000 Workers Compensation	456	361	734	734	749	<b>749</b>
202-478-000-725.000 Other Fringe Benefits	165	139	1,032	1,032	1,053	<b>1,053</b>
	<b>58,007</b>	<b>51,573</b>	<b>74,907</b>	<b>78,145</b>	<b>80,573</b>	<b>80,573</b>
<b>Material and Supplies:</b>						
202-478-000-782.000 Materials	91,770	124,653	87,499	86,999	89,585	<b>89,585</b>
	<b>91,770</b>	<b>124,653</b>	<b>87,499</b>	<b>86,999</b>	<b>89,585</b>	<b>89,585</b>
<b>Contractual and Other:</b>						
202-478-000-818.000 Contractual Services	0	0	2,858	500	2,858	<b>2,858</b>
202-478-000-943.000 Equipment Rental - MP	88,874	63,333	79,310	80,985	89,084	<b>89,084</b>
202-478-000-961.641 PW Overhead	25,382	20,921	28,377	30,965	31,584	<b>31,584</b>
	<b>114,256</b>	<b>84,254</b>	<b>110,545</b>	<b>112,450</b>	<b>123,526</b>	<b>123,526</b>
<b>Winter Maintenance</b>	<b>264,033</b>	<b>260,480</b>	<b>272,951</b>	<b>277,594</b>	<b>293,684</b>	<b>293,684</b>

<b><u>WORK PROJECT DETAIL</u></b>							
<b>Work Project Titles:</b>							
790	<b>Snowplowing</b>	42,602	17,481	51,500	53,146	54,273	<b>54,273</b>
791	<b>Hauling Snow</b>	41,118	29,696	46,350	46,350	47,277	<b>47,277</b>
792	<b>Salting</b>	180,313	213,303	175,101	178,098	192,134	<b>192,134</b>
795	<b>Winter Storm Cleanup</b>	0	0	0	0	0	<b>0</b>
		<b>264,033</b>	<b>260,480</b>	<b>272,951</b>	<b>277,594</b>	<b>293,684</b>	<b>293,684</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Personal Services:</b>						
202-498-000-703.000 Salaries and Wages	12,955	5,062	33,714	35,388	36,096	<b>36,096</b>
202-498-000-708.000 Unemployment Comp.	2	1	6	6	6	<b>6</b>
202-498-000-709.000 Employers FICA	822	557	3,306	3,448	3,498	<b>3,498</b>
202-498-000-713.000 Overtime	3,293	2,764	9,500	9,690	9,629	<b>9,629</b>
202-498-000-715.000 Pension-General	1,127	948	4,960	5,059	5,160	<b>5,160</b>
202-498-000-716.000 Pension - MERS DC	119	69	727	742	757	<b>757</b>
202-498-000-718.000 Health Insurance	2,641	899	16,494	17,024	17,214	<b>17,214</b>
202-498-000-723.000 Health Ins. - MERS HSA	197	104	1,036	1,290	1,216	<b>1,216</b>
202-498-000-724.000 Workers Compensation	142	84	700	714	578	<b>578</b>
202-498-000-725.000 Other Fringe Benefits	49	33	984	1,004	1,024	<b>1,024</b>
	<b>21,347</b>	<b>10,521</b>	<b>71,427</b>	<b>74,365</b>	<b>75,178</b>	<b>75,178</b>
<b>Material and Supplies:</b>						
202-498-000-782.000 Materials	29,622	22,407	50,000	50,000	50,000	<b>50,000</b>
	<b>29,622</b>	<b>22,407</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Contractual and Other:</b>						
202-498-000-818.000 Contractual Services	13,560	13,301	15,000	15,000	15,000	<b>15,000</b>
202-498-000-943.000 Equipment Rental	25,558	15,576	39,500	40,000	40,500	<b>40,500</b>
202-498-000-961.641 PW Overhead	9,337	5,826	31,000	31,500	31,500	<b>31,500</b>
	<b>48,455</b>	<b>34,703</b>	<b>85,500</b>	<b>86,500</b>	<b>87,000</b>	<b>87,000</b>
<b>Trunkline Maintenance</b>	<b>99,424</b>	<b>67,631</b>	<b>206,927</b>	<b>210,865</b>	<b>212,178</b>	<b>212,178</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Contractual and Other:</b>						
202-505-000-950.000 State Highway Const.-City	1,152,916	1,116,848	2,460,764	1,463,183	2,354,974	2,354,974
202-505-000-950.001 State Highway Const.-Fed/St.	2,379,378	3,156,215	2,937,060	1,282,093	4,716,801	4,716,801
	<u>3,532,294</u>	<u>4,273,063</u>	<u>5,397,824</u>	<u>2,745,276</u>	<u>7,071,775</u>	<u>7,071,775</u>
<b>State Highway Construction</b>	<b>3,532,294</b>	<b>4,273,063</b>	<b>5,397,824</b>	<b>2,745,276</b>	<b>7,071,775</b>	<b>7,071,775</b>

Work Project Titles:	Fed./State	Fund Balance	Special Assessment	Total
Past MDOT Projects	0	11,001	0	11,001
I-94 Interchange at West Avenue (MDOT)	0	157,887	0	157,887
I-94 Interchange at Elm Avenue (MDOT)	0	189,822	0	189,822
Bridge Maintenance: Denton, Mechanic, North & Trail	121,582	6,399	0	127,981
Bridge Rehab: E High #4537 over Grand River	1,153,934	60,733	0	1,214,667
Bridge Rehab: E Washington over Grand River (MDOT)	996,000	0	0	996,000
Greenwood: Griswold to Morrell	482,000	149,801	253,199	885,000
Morrell: Greenwood to Martin Luther King Jr Dr	554,940	100,846	0	655,786
Sharp Park Elmdale Trail: Hickory to Jackson	200,000	372,963	0	572,963
Steward: RR to Ganson	49,258	221,718	0	270,976
Traffic Signal Reconstruction: Elm at Ganson	155,695	38,924	0	194,619
Traffic Signal Reconstruction: West at Morrell	231,942	57,985	0	289,927
West & Franklin Intersection Reconstruction	171,450	42,862	0	214,312
Wisner Signal Replacement at Ganson, North & Argyle	600,000	690,834	0	1,290,834
	<u>4,716,801</u>	<u>2,101,775</u>	<u>253,199</u>	<u>7,071,775</u>

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

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Contractual and Other:</b>						
202-966-000-995.203 Cont.-Local Street Fund	140,000	0	0	0	0	0
202-966-000-995.352 Cont.-2017 MTF Bond D/S	534,995	479,619	610,448	517,655	611,350	611,350
202-966-000-995.386 Cont.-2018 Cap.Imp.Bond D/	102,221	101,842	102,242	102,242	102,597	102,597
	<u>777,216</u>	<u>581,461</u>	<u>712,690</u>	<u>619,897</u>	<u>713,947</u>	<u>713,947</u>
<b>*Transfers To Other Funds</b>	<b>777,216</b>	<b>581,461</b>	<b>712,690</b>	<b>619,897</b>	<b>713,947</b>	<b>713,947</b>



## **(203) Local Street Fund**

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

**CHARACTER -** This Fund is to be used:

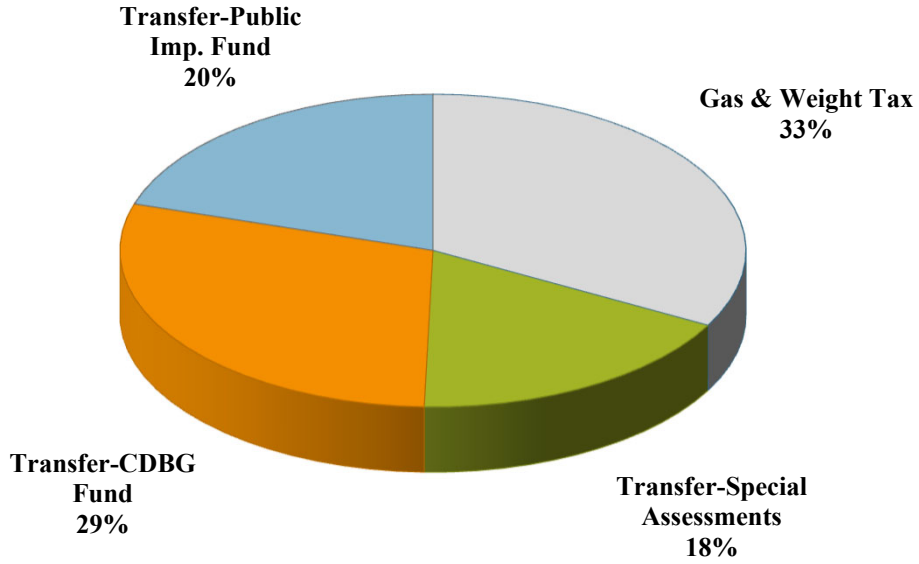
1. To receive all Local Street Funds paid to cities and villages by the state.
2. To account for construction, maintenance, traffic services, and snow and ice control on all streets classified as Local Streets within the local unit of government (this includes construction done from money raised by special assessing property owners for street improvements).
3. To account for revenue from special assessment taxes levied for street purposes as provided by Act 51 of the Public Acts of 1951, as amended.
4. To account for money received from contributions from other funds.

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

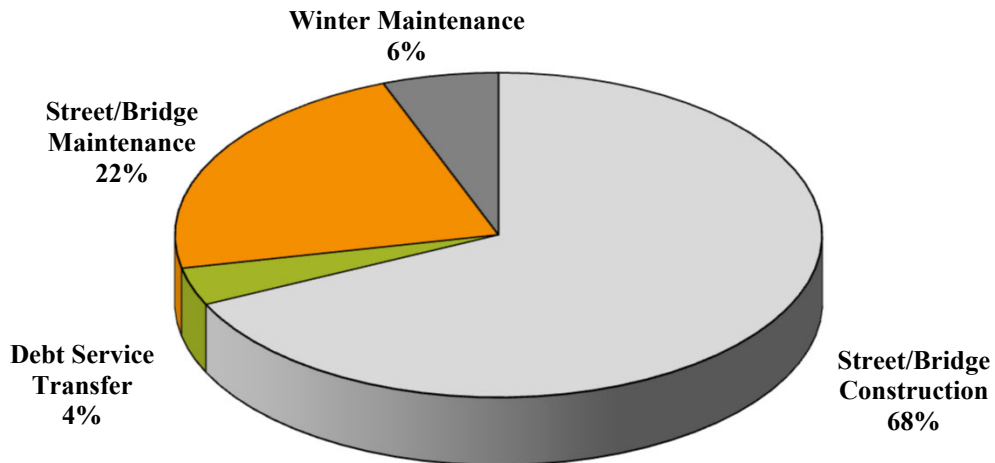
**City of Jackson  
Fiscal Year 2021/22 Adopted Budget  
Local Street Fund**

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**Revenues**



**Expenses**



**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Local Street Fund**  
**Summary of Revenues, Expenditures and Changes in Fund Balances**

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Revenues:</b>						
State Gas & Weight Tax	926,084	967,180	775,000	775,000	825,000	<b>825,000</b>
State MDOT Supplemental	464,550	0	0	0	0	<b>0</b>
Miscellaneous	31,697	381,932	31,473	22,973	1,500	<b>1,500</b>
Contributions From Other Funds	3,217,199	294,080	1,395,837	1,047,214	1,679,588	<b>1,679,588</b>
	<u>4,639,530</u>	<u>1,643,192</u>	<u>2,202,310</u>	<u>1,845,187</u>	<u>2,506,088</u>	<u><b>2,506,088</b></u>
<b>Expenditures:</b>						
Street & Bridge Construction	1,919,616	1,622,851	3,006,286	2,701,279	1,887,274	<b>1,887,274</b>
Street & Bridge Maintenance	482,528	429,295	721,456	584,374	625,166	<b>625,166</b>
Traffic Services	0	728	2,551	2,477	2,567	<b>2,567</b>
Winter Maintenance	90,855	102,555	154,500	153,030	161,116	<b>161,116</b>
Transfers To Other Funds	103,803	103,417	103,824	103,824	104,185	<b>104,185</b>
	<u>2,596,802</u>	<u>2,258,846</u>	<u>3,988,617</u>	<u>3,544,984</u>	<u>2,780,308</u>	<u><b>2,780,308</b></u>
<b>Revenues Over (Under)</b>						
<b>Expenditures</b>	2,042,728	(615,654)	(1,786,307)	(1,699,797)	(274,220)	<b>(274,220)</b>
<b>Fund Balance - Beginning of Year</b>	908,508	2,951,236	2,335,582	2,335,582	635,785	<b>635,785</b>
<b>Fund Balance - End of Year</b>	<u><u>2,951,236</u></u>	<u><u>2,335,582</u></u>	<u><u>549,275</u></u>	<u><u>635,785</u></u>	<u><u>361,565</u></u>	<u><u>361,565</u></u>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

***Fund 203 Local Street Fund***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
203-000-000-569.000 Act 51 Gas & Weight Tax	926,084	967,180	775,000	775,000	825,000	<b>825,000</b>
203-000-000-569.001 Act 51 MDOT Supplement.	464,550	0	0	0	0	<b>0</b>
203-000-000-664.000 Interest	31,697	25,536	10,000	1,500	1,500	<b>1,500</b>
203-000-000-687.676 Refunds & Rebates-W/Comp	0	0	13,410	13,410	0	<b>0</b>
203-000-000-687.677 Refunds & Rebates-Healthcar	0	0	8,063	8,063	0	<b>0</b>
203-000-000-698.463 Miscellaneous	0	0	0	0	0	<b>0</b>
203-000-000-699.202 Cont.-Major Street Fund	140,000	0	0	0	0	<b>0</b>
203-000-000-699.245 Cont.-Public Improvemt. Fd.	0	58,936	224,842	181,194	505,759	<b>505,759</b>
203-000-000-699.286 Cont.-CDBG Fund	201,980	297,460	659,188	782,184	735,408	<b>735,408</b>
203-000-000-699.425 Cont.-2017 MTF Bond Cont.	55,290	0	0	0	0	<b>0</b>
203-000-000-699.486 Cont.-2018 Cap Imp Bond	829,554	217,498	0	0	0	<b>0</b>
203-000-000-699.895 Cont.-Special Assessmt. Fd.	1,990,375	76,582	511,807	83,836	438,421	<b>438,421</b>
<b>Total Revenues</b>	<b>4,639,530</b>	<b>1,643,192</b>	<b>2,202,310</b>	<b>1,845,187</b>	<b>2,506,088</b>	<b>2,506,088</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services :</b>						
203-451-000-703.000 Salaries and Wages	17,525	15,040	26,234	36,258	23,536	<b>23,536</b>
203-451-000-707.000 Wages -Temporary	0	0	0	200	0	<b>0</b>
203-451-000-708.000 Unemployment Comp.	0	1	3	3	2	<b>2</b>
203-451-000-709.000 Employers FICA	1,249	1,091	2,007	2,789	1,800	<b>1,800</b>
203-451-000-713.000 Overtime	126	0	0	0	0	<b>0</b>
203-451-000-715.000 Pension-General	1,733	1,884	3,258	4,445	2,885	<b>2,885</b>
203-451-000-716.000 Pension - MERS DC	0	0	87	0	194	<b>194</b>
203-451-000-718.000 Health Insurance	3,260	2,265	3,722	6,112	3,933	<b>3,933</b>
203-451-000-723.000 Health Ins. - MERS HSA	0	0	90	0	181	<b>181</b>
203-451-000-724.000 Workers Compensation	57	49	73	192	64	<b>64</b>
203-451-000-725.000 Other Fringe Benefits	352	67	319	173	290	<b>290</b>
	<b>24,302</b>	<b>20,397</b>	<b>35,793</b>	<b>50,172</b>	<b>32,885</b>	<b>32,885</b>
<b>Material and Supplies:</b>						
203-451-000-782.000 Materials	63,966	16,973	1,500	18,000	1,500	<b>1,500</b>
	<b>63,966</b>	<b>16,973</b>	<b>1,500</b>	<b>18,000</b>	<b>1,500</b>	<b>1,500</b>
<b>Contractual and Other:</b>						
203-451-000-818.000 Contractual Services	1,814,486	1,570,915	2,945,400	2,601,526	1,831,621	<b>1,831,621</b>
203-451-000-943.000 Equipment Rental - MP	0	0	500	4,000	500	<b>500</b>
203-451-000-961.641 PW Overhead	0	0	500	2,200	500	<b>500</b>
203-451-000-961.642 ENG Overhead	16,862	14,566	22,593	25,381	20,268	<b>20,268</b>
203-451-000-962.000 Uncollectible Accounts	0	0	0	0	0	<b>0</b>
	<b>1,831,348</b>	<b>1,585,481</b>	<b>2,968,993</b>	<b>2,633,107</b>	<b>1,852,889</b>	<b>1,852,889</b>
<b>Street Construction</b>	<b>1,919,616</b>	<b>1,622,851</b>	<b>3,006,286</b>	<b>2,701,279</b>	<b>1,887,274</b>	<b>1,887,274</b>

Work Project Titles:	<b><u>WORK PROJECT DETAIL</u></b>				Total Cost
	Funding				
	S/A	Fund Bal.	CDBG/Other	PIF	
Local Street CPM Program	0	18,250	0	0	<b>18,250</b>
Local Street Planning & Permits	0	10,000	0	0	<b>10,000</b>
Local Street CPM Program	0	56,500	0	0	<b>56,500</b>
Alleys: 1st, 2nd, 3rd & 4th E/O Jackson from Michigan to Glick (CE)	0	35,300	0	0	<b>35,300</b>
Biddle: Mechanic to Martin Luther King Jr Dr	13,563	16,557	279,500	0	<b>309,620</b>
Burr: Perrine to State	35,200	0	43,049	0	<b>78,249</b>
Clinton: West end to Glick (CDBG)	0	0	0	44,829	<b>44,829</b>
Cooley Pl: Morell to Biddle	40,012	71,079	240,000	0	<b>351,091</b>
Douglas: West to Mound	208,846	0	0	460,930	<b>669,776</b>
Perrine: Michigan to Burr	140,800	0	172,859	0	<b>313,659</b>
	<b>438,421</b>	<b>207,686</b>	<b>735,408</b>	<b>505,759</b>	<b>1,887,274</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Personal Services:</b>						
203-463-000-703.000 Salaries and Wages	83,453	89,126	95,481	95,481	97,391	<b>97,391</b>
203-463-000-708.000 Unemployment Comp.	7	9	13	13	13	<b>13</b>
203-463-000-709.000 Employers FICA	6,115	6,746	7,954	7,856	8,113	<b>8,113</b>
203-463-000-713.000 Overtime	3,313	5,539	8,487	7,214	8,657	<b>8,657</b>
203-463-000-715.000 Pension-General	8,357	11,546	11,933	12,590	13,001	<b>13,001</b>
203-463-000-716.000 Pension - MERS DC	1,138	1,690	1,749	2,311	2,386	<b>2,386</b>
203-463-000-718.000 Health Insurance	16,224	16,682	39,683	31,746	33,968	<b>33,968</b>
203-463-000-723.000 Health Ins. - MERS HSA	1,957	2,752	2,492	3,738	3,813	<b>3,813</b>
203-463-000-724.000 Workers Compensation	1,092	1,052	1,684	1,684	1,718	<b>1,718</b>
203-463-000-725.000 Other Fringe Benefits	455	325	2,367	2,367	2,414	<b>2,414</b>
	<b>122,111</b>	<b>135,467</b>	<b>171,843</b>	<b>165,000</b>	<b>171,474</b>	<b>171,474</b>
<b>Material and Supplies:</b>						
203-463-000-782.000 Materials	63,459	64,162	140,000	127,150	140,895	<b>140,895</b>
	<b>63,459</b>	<b>64,162</b>	<b>140,000</b>	<b>127,150</b>	<b>140,895</b>	<b>140,895</b>
<b>Contractual and Other:</b>						
203-463-000-818.000 Contractual Services	98,890	6,474	185,225	58,000	59,300	<b>59,300</b>
203-463-000-943.000 Equipment Rental - MP	145,103	170,934	164,388	172,607	189,868	<b>189,868</b>
203-463-000-961.641 PW Overhead	52,965	52,258	60,000	61,617	63,629	<b>63,629</b>
	<b>296,958</b>	<b>229,666</b>	<b>409,613</b>	<b>292,224</b>	<b>312,797</b>	<b>312,797</b>
<b>Street Maintenance</b>	<b>482,528</b>	<b>429,295</b>	<b>721,456</b>	<b>584,374</b>	<b>625,166</b>	<b>625,166</b>

**WORK PROJECT DETAIL**

(See Detail Next Page)

<b>Work Project Titles:</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
Street Cleaning	161,882	173,484	216,522	181,925	189,558	<b>189,558</b>
Maintenance C&G Streets	244,049	197,553	411,310	316,629	332,352	<b>332,352</b>
Maintenance Catch Basins	53,072	35,743	56,480	54,720	65,214	<b>65,214</b>
Maint. No C&G Streets	23,525	22,515	37,144	31,100	38,042	<b>38,042</b>
	<b>482,528</b>	<b>429,295</b>	<b>721,456</b>	<b>584,374</b>	<b>625,166</b>	<b>625,166</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

**WORK PROJECT DETAIL**

***Fund 203 Local Street Fund***

***Dept 463 Street & Bridge Maintenance***

<b>Dept.</b>	<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b><u>Street Cleaning:</u></b>							
900	Machine Sweeping	117,540	104,598	165,322	115,725	122,040	<b>122,040</b>
901	Haul Sweepings	5,903	27,860	10,000	25,000	25,500	<b>25,500</b>
902	Hand Cleaning	27,615	32,050	30,900	30,900	31,518	<b>31,518</b>
903	Leaf Pickup	0	0	0	0	0	<b>0</b>
904	Clean Alleys	10,824	8,976	10,300	10,300	10,500	<b>10,500</b>
		<b>161,882</b>	<b>173,484</b>	<b>216,522</b>	<b>181,925</b>	<b>189,558</b>	<b>189,558</b>
<b><u>Maintenance C&amp;G Streets:</u></b>							
905	Asphalt Patching	188,827	142,026	309,000	216,319	228,509	<b>228,509</b>
906	Concrete Patching	0	0	3,000	3,000	3,000	<b>3,000</b>
907	Curb & Gutter Repair	10,127	9,423	20,000	18,000	20,000	<b>20,000</b>
908	Crackfill	0	0	5,150	5,150	5,200	<b>5,200</b>
909	Parkway Maintenance	45,095	46,104	74,160	74,160	75,643	<b>75,643</b>
911	Chipseal	0	0	0	0	0	<b>0</b>
		<b>244,049</b>	<b>197,553</b>	<b>411,310</b>	<b>316,629</b>	<b>332,352</b>	<b>332,352</b>
<b><u>Maintenance Catch Basins:</u></b>							
912	Catch Basin Work	26,692	22,647	16,480	24,720	25,214	<b>25,214</b>
913	Clean Catch Basins	26,380	13,096	40,000	30,000	40,000	<b>40,000</b>
		<b>53,072</b>	<b>35,743</b>	<b>56,480</b>	<b>54,720</b>	<b>65,214</b>	<b>65,214</b>
<b><u>Maintenance No C&amp;G Streets:</u></b>							
914	Grade & Gravel	23,525	20,099	20,600	20,600	21,012	<b>21,012</b>
915	Asphalt Patching	0	0	0	0	0	<b>0</b>
916	Crackfill	0	0	0	0	0	<b>0</b>
917	Dust Prevention	0	2,416	4,120	4,500	4,590	<b>4,590</b>
918	Shoulder & Gutter Repair	0	0	8,240	5,000	8,240	<b>8,240</b>
921	Alleyway Maintenance	0	0	0	0	0	<b>0</b>
922	Bridge Maintenance	0	0	4,184	1,000	4,200	<b>4,200</b>
933	Streetscape Maintenance	0	0	0	0	0	<b>0</b>
		<b>23,525</b>	<b>22,515</b>	<b>37,144</b>	<b>31,100</b>	<b>38,042</b>	<b>38,042</b>
		<b>482,528</b>	<b>429,295</b>	<b>721,456</b>	<b>584,374</b>	<b>625,166</b>	<b>625,166</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Personal Services:</b>						
203-474-000-703.000 Salaries and Wages	0	339	500	500	500	500
203-474-000-708.000 Unemployment Comp.	0	0	0	0	0	0
203-474-000-709.000 Employers FICA	0	25	61	61	61	61
203-474-000-713.000 Overtime	0	0	300	280	300	300
203-474-000-715.000 Pension-General	0	42	99	101	98	98
203-474-000-716.000 Pension-MERS DC	0	3	2	6	4	4
203-474-000-718.000 Health Insurance	0	6	71	96	84	84
203-474-000-723.000 Health - MERS H.S.A.	0	4	2	8	4	4
203-474-000-724.000 Workers Compensation	0	4	1	4	1	1
203-474-000-725.000 Other Fringe Benefits	0	1	6	6	6	6
	<b>0</b>	<b>424</b>	<b>1,042</b>	<b>1,062</b>	<b>1,058</b>	<b>1,058</b>
<b>Material and Supplies:</b>						
203-474-000-782.000 Materials	0	0	200	200	200	200
	<b>0</b>	<b>0</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>
<b>Contractual and Other:</b>						
203-474-000-943.000 Equipment Rental - MP	0	87	584	500	584	584
203-474-000-961.641 DPW Overhead	0	217	725	715	725	725
203-474-000-961.642 ENG Overhead	0	0	0	0	0	0
	<b>0</b>	<b>304</b>	<b>1,309</b>	<b>1,215</b>	<b>1,309</b>	<b>1,309</b>
<b>Capital Outlay:</b>						
<b>Traffic Services</b>	<b>0</b>	<b>728</b>	<b>2,551</b>	<b>2,477</b>	<b>2,567</b>	<b>2,567</b>

**WORK PROJECT DETAIL**

<b>Work Project Titles:</b>						
980	Traffic Office -1/2 Local St.	0	0	1,000	1,000	1,000
981	Traffic Signs	0	728	1,551	1,477	1,567
982	Pavement Marking	0	0	0	0	0
		<b>0</b>	<b>728</b>	<b>2,551</b>	<b>2,477</b>	<b>2,567</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services</b>						
203-478-000-703.000 Salaries and Wages	10,523	8,352	21,748	21,748	22,183	22,183
203-478-000-707.000 Wages-Temporary	0	0	0	0	0	0
203-478-000-708.000 Unemployment Comp.	4	3	3	6	6	6
203-478-000-709.000 Employers FICA	943	750	2,070	2,171	2,214	2,214
203-478-000-713.000 Overtime	2,427	2,039	5,305	6,631	6,764	6,764
203-478-000-715.000 Pension-General	1,263	1,291	3,105	3,479	3,549	3,549
203-478-000-716.000 Pension - MERS DC	139	168	455	639	651	651
203-478-000-718.000 Health Insurance	1,949	1,563	10,326	7,745	8,287	8,287
203-478-000-723.000 Health Ins. - MERS HSA	191	247	648	648	661	661
203-478-000-724.000 Workers Compensation	169	121	438	438	447	447
203-478-000-725.000 Other Fringe Benefits	53	40	616	616	628	628
	<b>17,661</b>	<b>14,574</b>	<b>44,714</b>	<b>44,121</b>	<b>45,390</b>	<b>45,390</b>
<b>Material and Supplies:</b>						
203-478-000-782.000 Materials	28,583	55,993	45,865	44,365	46,430	46,430
	<b>28,583</b>	<b>55,993</b>	<b>45,865</b>	<b>44,365</b>	<b>46,430</b>	<b>46,430</b>
<b>Contractual and Other:</b>						
203-478-000-943.000 Equipment Rental - MP	34,639	25,382	43,260	43,260	47,586	47,586
203-478-000-961.641 PW Overhead	9,972	6,606	20,661	21,284	21,710	21,710
	<b>44,611</b>	<b>31,988</b>	<b>63,921</b>	<b>64,544</b>	<b>69,296</b>	<b>69,296</b>
<b>Winter Maintenance</b>	<b>90,855</b>	<b>102,555</b>	<b>154,500</b>	<b>153,030</b>	<b>161,116</b>	<b>161,116</b>

<b><u>WORK PROJECT DETAIL</u></b>							
<b>Work Project Titles:</b>							
990	Snowplowing	21,901	9,992	36,050	35,080	38,100	<b>38,100</b>
991	Hauling Snow	395	0	15,450	15,450	16,800	<b>16,800</b>
992	Salting	68,559	92,563	103,000	102,500	106,216	<b>106,216</b>
		<b>90,855</b>	<b>102,555</b>	<b>154,500</b>	<b>153,030</b>	<b>161,116</b>	<b>161,116</b>

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

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Contractual and Other:</b>						
203-966-000-995.386 Cont.-2018 Cap.Imp.Bond D/	103,803	103,417	103,824	103,824	104,185	104,185
	<b>103,803</b>	<b>103,417</b>	<b>103,824</b>	<b>103,824</b>	<b>104,185</b>	<b>104,185</b>
<b>Transfers To Other Funds</b>	<b>103,803</b>	<b>103,417</b>	<b>103,824</b>	<b>103,824</b>	<b>104,185</b>	<b>104,185</b>

## (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 2021/22 Adopted Budget Analysis of Changes in Fund Balance

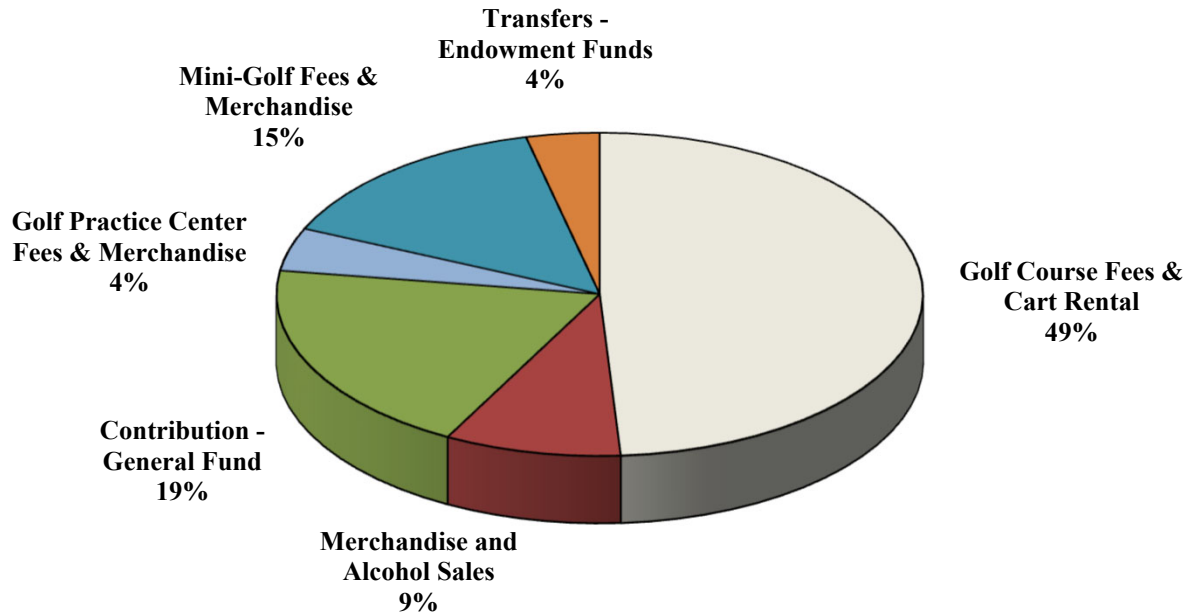
#### *Fund 208 Ella W. Sharp Park Operating Fund*

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Revenues:</b>						
General	426,581	394,232	483,600	503,600	488,100	<b>488,100</b>
Golf Practice Center	0	0	39,500	38,000	36,500	<b>36,500</b>
Sharp Park Mini-Golf Course	105,818	82,222	125,000	113,500	124,000	<b>124,000</b>
Parks & Facilities Maintenance	237,725	205,703	200,500	173,100	196,000	<b>196,000</b>
	<u>770,124</u>	<u>682,157</u>	<u>848,600</u>	<u>828,200</u>	<u>844,600</u>	<u><b>844,600</b></u>
<b>Expenditures:</b>						
Parks & Recreation	581,523	480,322	577,014	551,218	574,040	<b>574,040</b>
Golf Practice Center	0	549	37,226	37,026	35,708	<b>35,708</b>
Mini-Golf Course	49,272	33,311	50,062	47,563	52,122	<b>52,122</b>
Parks & Facilities Maintenance	153,379	153,469	181,463	192,663	181,862	<b>181,862</b>
	<u>784,174</u>	<u>667,651</u>	<u>845,765</u>	<u>828,470</u>	<u>843,732</u>	<u><b>843,732</b></u>
<b>Excess of Revenues Over (Under)</b>						
<b>Expenditures</b>	(14,050)	14,506	2,835	(270)	868	<b>868</b>
<b>Fund Balance - Beginning of Year</b>	42,348	28,298	42,804	42,804	42,534	<b>42,534</b>
<b>Fund Balance - End of Year</b>	<u><b>28,298</b></u>	<u><b>42,804</b></u>	<u><b>45,639</b></u>	<u><b>42,534</b></u>	<u><b>43,402</b></u>	<u><b>43,402</b></u>

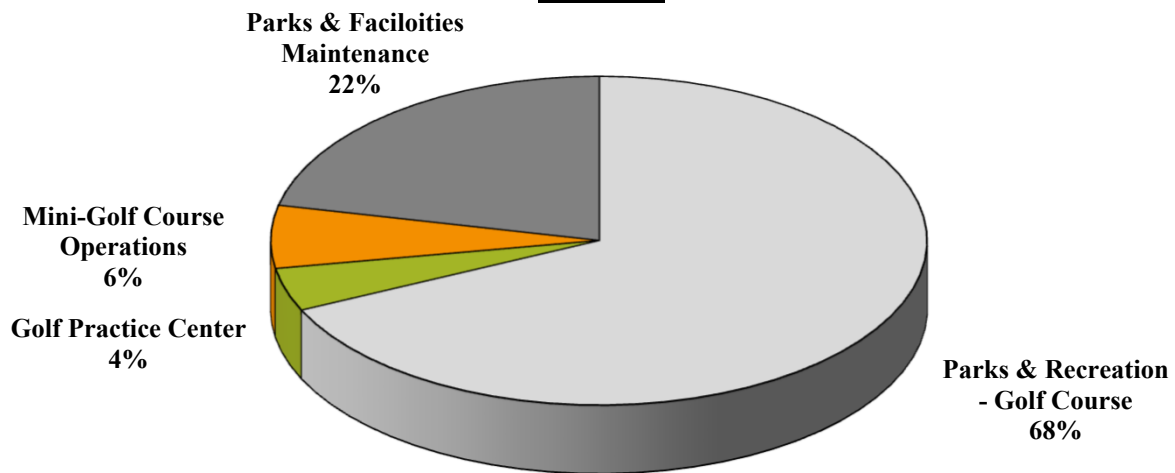
**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Ella Sharp Park Operating Fund**

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**Revenues**



**Expenses**



**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b><i>Dept 000 General (Incl. Golf Course):</i></b>						
208-000-000-644.001 Golf Balls-Tees-Pullcarts	12,048	11,079	14,000	14,000	15,500	<b>15,500</b>
208-000-000-644.002 Merchandise	22,303	18,697	24,000	37,000	29,500	<b>29,500</b>
208-000-000-644.003 Golf Cart Rental	141,532	123,726	143,000	180,000	169,500	<b>169,500</b>
208-000-000-645.001 Golf Fees	202,327	206,728	250,000	235,000	228,500	<b>228,500</b>
208-000-000-645.008 Concessions-Alcohol Sales	43,065	26,811	47,500	37,500	45,000	<b>45,000</b>
208-000-000-664.000 Interest	24	238	100	100	100	<b>100</b>
208-000-000-688.000 Miscellaneous	5,282	118	5,000	0	0	<b>0</b>
208-000-000-698.000 Insurance Refund	0	4,184	0	0	0	<b>0</b>
208-000-000-699.508 Cont.-S.P. Golf Center Fd.	0	2,651	0	0	0	<b>0</b>
	<b>426,581</b>	<b>394,232</b>	<b>483,600</b>	<b>503,600</b>	<b>488,100</b>	<b>488,100</b>
<b><i>Dept 753 Golf Practice Center:</i></b>						
208-753-000-644.002 Merchandise	0	0	2,000	1,500	1,500	<b>1,500</b>
208-753-000-645.001 Golf Fees	0	0	37,500	36,500	35,000	<b>35,000</b>
	<b>0</b>	<b>0</b>	<b>39,500</b>	<b>38,000</b>	<b>36,500</b>	<b>36,500</b>
<b><i>Dept 754 Sharp Park Mini-Golf Course:</i></b>						
208-754-000-644.002 Merchandise	8,083	5,844	12,500	5,500	9,000	<b>9,000</b>
208-754-000-645.001 Golf Fees	97,735	76,378	112,500	108,000	115,000	<b>115,000</b>
	<b>105,818</b>	<b>82,222</b>	<b>125,000</b>	<b>113,500</b>	<b>124,000</b>	<b>124,000</b>
<b><i>Dept 771 Parks &amp; Facilities Maintenance:</i></b>						
208-771-000-699.101 Contribution - General Fund	210,000	175,000	169,500	150,000	165,000	<b>165,000</b>
208-771-000-699.155 Cont.-Sharp Pk. Endow. Fd.	22,733	23,852	24,000	17,000	24,000	<b>24,000</b>
208-771-000-699.160 Cont.-L. Mount Endow. Fd.	4,992	6,851	7,000	6,100	7,000	<b>7,000</b>
	<b>237,725</b>	<b>205,703</b>	<b>200,500</b>	<b>173,100</b>	<b>196,000</b>	<b>196,000</b>
<b>Total Revenues</b>	<b>770,124</b>	<b>682,157</b>	<b>848,600</b>	<b>828,200</b>	<b>844,600</b>	<b>844,600</b>



**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Parks &amp; Recreation</i>				
<i>Fund-Activity: 208-751</i>				
014	Superintendent of Ella Sharp Park	1		91,762
306	Maintenance Worker III	1		47,206
PT	Part Time - Recreation		34	130,500
		<u>2</u>	<u>34</u>	<u>269,468</u>
Less:	To 208-771 - Superintendent of Ella Sharp Park (1/2)			-45,881
	To 208-771 - Maintenance Worker III (1/2)			<u>-23,603</u>
	<b>Activity Total</b>			<u><u>199,984</u></u>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
208-751-000-702.000 Termination Pay	0	0	0	0	0	0
208-751-000-703.000 Salaries and Wages	63,949	64,342	67,907	67,907	69,484	69,484
208-751-000-707.000 Wages-Temporary	135,851	107,118	130,350	135,000	130,500	130,500
208-751-000-708.000 Unemployment Comp.	80	61	216	216	216	216
208-751-000-709.000 Employers FICA	15,384	13,244	15,741	15,523	15,299	15,299
208-751-000-713.000 Overtime	7,095	6,330	7,500	7,500	7,500	7,500
208-751-000-715.000 Pension-General	6,992	8,595	9,366	9,366	9,439	9,439
208-751-000-716.000 Pension - MERS DC	750	724	850	850	934	934
208-751-000-718.000 Health Insurance	13,096	11,375	11,944	11,944	12,562	12,562
208-751-000-723.000 Health - MERS HSA	961	925	925	925	925	925
208-751-000-724.000 Workers Compensation	1,909	1,664	1,807	1,807	1,760	1,760
208-751-000-725.000 Other Fringe Benefits	965	287	1,074	1,074	1,121	1,121
	<b>247,032</b>	<b>214,665</b>	<b>247,680</b>	<b>252,112</b>	<b>249,740</b>	<b>249,740</b>
<b>Material and Supplies:</b>						
208-751-000-759.000 Gasoline	7,111	4,660	7,500	7,500	7,500	7,500
208-751-000-761.000 Program Supplies	14,501	6,444	14,000	10,000	10,000	10,000
208-751-000-761.002 Program Supplies for Resale	135,772	110,526	124,000	122,000	120,000	120,000
208-751-000-773.000 Laundry	1,137	1,016	1,700	1,700	1,700	1,700
208-751-000-776.000 Custodial Supplies	1,983	1,610	2,400	2,400	2,400	2,400
208-751-000-778.000 Equipment Maint Supplies	19,451	25,159	18,000	18,000	18,000	18,000
208-751-000-783.000 Seed and Sod	24,006	19,334	29,500	27,000	27,000	27,000
	<b>203,961</b>	<b>168,749</b>	<b>197,100</b>	<b>188,600</b>	<b>186,600</b>	<b>186,600</b>
<b>Contractual and Other:</b>						
208-751-000-810.000 Banking Costs-EPAY	17,165	15,349	17,500	20,000	20,000	20,000
208-751-000-818.000 Contractual Services	7,648	903	0	0	0	0
208-751-000-853.000 Telephone	9,311	9,488	8,750	8,750	9,000	9,000
208-751-000-924.000 Utilities	30,109	28,646	34,500	34,500	34,500	34,500
208-751-000-930.000 Building Maintenance	15,786	15,553	15,000	20,000	10,000	10,000
208-751-000-931.001 Equipment Maintenance	1,994	1,747	3,500	1,750	2,000	2,000
208-751-000-932.000 Vehicle Maintenance	575	412	1,000	1,000	1,500	1,500
208-751-000-935.000 Insurance	7,659	7,907	5,503	8,000	8,000	8,000
208-751-000-940.000 Rentals	0	0	5,000	0	0	0
208-751-000-944.661 Equipment Lease - MP	5,781	5,781	5,781	5,781	0	0
	<b>96,028</b>	<b>85,786</b>	<b>96,534</b>	<b>99,781</b>	<b>85,000</b>	<b>85,000</b>
<b>Capital Outlay:</b>						
208-751-000-974.442 Land Imp.-Forestry	0	1,350	3,500	0	2,500	2,500
208-751-000-977.000 Equipment	34,502	9,772	32,200	10,725	50,200	50,200
	<b>34,502</b>	<b>11,122</b>	<b>35,700</b>	<b>10,725</b>	<b>52,700</b>	<b>52,700</b>
<b>Parks And Recreation</b>	<b>581,523</b>	<b>480,322</b>	<b>577,014</b>	<b>551,218</b>	<b>574,040</b>	<b>574,040</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Personal Services:</b>						
208-753-000-707.000 Wages-Temporary	0	0	30,026	30,026	29,692	<b>29,692</b>
208-753-000-708.000 Unemployment Comp.	0	0	54	54	54	<b>54</b>
208-753-000-709.000 Employers FICA	0	0	2,297	2,297	2,272	<b>2,272</b>
208-753-000-724.000 Workers Compensation	0	0	264	264	264	<b>264</b>
	<u>0</u>	<u>0</u>	<u>32,641</u>	<u>32,641</u>	<u>32,282</u>	<u><b>32,282</b></u>
<b>Material And Supplies:</b>						
208-753-000-761.000 Program Supplies	0	549	500	300	450	<b>450</b>
208-753-000-778.000 Equipment Maint Supplies	0	0	500	350	450	<b>450</b>
	<u>0</u>	<u>549</u>	<u>1,000</u>	<u>650</u>	<u>900</u>	<u><b>900</b></u>
<b>Contractual And Other:</b>						
208-753-000-818.509 Cont. Serv. - Mini-Golf Imp.	0	0	0	0	0	<b>0</b>
208-753-000-853.000 Telephone	0	0	1,100	1,100	1,100	<b>1,100</b>
208-753-000-924.000 Utilities	0	0	500	650	750	<b>750</b>
208-753-000-931.001 Equipment Maintenance	0	0	0	0	0	<b>0</b>
208-753-000-935.000 Insurance	0	0	1,985	1,985	676	<b>676</b>
	<u>0</u>	<u>0</u>	<u>3,585</u>	<u>3,735</u>	<u>2,526</u>	<u><b>2,526</b></u>
<b>Golf Practice Center</b>	<u><b>0</b></u>	<u><b>549</b></u>	<u><b>37,226</b></u>	<u><b>37,026</b></u>	<u><b>35,708</b></u>	<u><b>35,708</b></u>

**Personnel Schedule**

<b>Class</b>	<b>Grade</b>	<b>Position</b>	<b># Positions</b>		<b>Budgeted</b>
			<b>Permanent</b>	<b>Temporary</b>	<b>Salaries &amp; Wages</b>
<b>Department:</b>		<b><i>Golf Practice Center</i></b>			
<b>Fund-Activity:</b>		<b><i>208-753</i></b>			
PT		Part Time - Recreation		<u><b>9</b></u>	<u><b>29,692</b></u>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
208-754-000-707.000 Wages-Temporary	30,366	18,673	28,613	28,613	31,204	<b>31,204</b>
208-754-000-708.000 Unemployment Comp.	15	8	60	60	24	<b>24</b>
208-754-000-709.000 Employers FICA	2,330	1,474	2,189	2,189	2,387	<b>2,387</b>
208-754-000-724.000 Workers Compensation	267	169	252	252	274	<b>274</b>
	<u>32,978</u>	<u>20,324</u>	<u>31,114</u>	<u>31,114</u>	<u>33,889</u>	<u><b>33,889</b></u>
<b>Material And Supplies:</b>						
208-754-000-761.000 Program Supplies	2,998	4,367	5,500	4,000	5,500	<b>5,500</b>
208-754-000-778.000 Equipment Maint Supplies	0	0	500	0	0	<b>0</b>
	<u>2,998</u>	<u>4,367</u>	<u>6,000</u>	<u>4,000</u>	<u>5,500</u>	<u><b>5,500</b></u>
<b>Contractual And Other:</b>						
208-754-000-818.509 Cont. Serv. - Mini-Golf Imp.	0	0	0	0	0	<b>0</b>
208-754-000-853.000 Telephone	521	550	825	825	850	<b>850</b>
208-754-000-924.000 Utilities	12,662	7,955	11,500	11,500	11,750	<b>11,750</b>
208-754-000-931.001 Equipment Maintenance	0	0	500	0	0	<b>0</b>
208-754-000-935.000 Insurance	113	115	123	124	133	<b>133</b>
	<u>13,296</u>	<u>8,620</u>	<u>12,948</u>	<u>12,449</u>	<u>12,733</u>	<u><b>12,733</b></u>
<b>Mini-Golf Course</b>	<u><b>49,272</b></u>	<u><b>33,311</b></u>	<u><b>50,062</b></u>	<u><b>47,563</b></u>	<u><b>52,122</b></u>	<u><b>52,122</b></u>

**Personnel Schedule**

Class	Position	# Positions		Budgeted
		Permanent	Temporary	Salaries & Wages
<b>Department: Mini-Golf Course</b>				
<b>Fund-Activity: 208-754</b>				
PT	Part Time - Recreation		<b>10</b>	<b>31,204</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Parks &amp; Facilities Maintenance</i>				
<i>Fund-Activity: 208-771</i>				
PT	Part Time - Recreation		4	42,563
			<u>4</u>	<u>42,563</u>
Add:	From 208-751 - Superintendent of Ella Sharp Park (1/2)			45,881
	From 208-751 - Maintenance Worker III (1/2)			<u>23,603</u>
	<b>Activity Total</b>			<u><u>112,047</u></u>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Personal Services:</b>						
208-771-000-702.000 Termination Pay	0	0	0	0	0	0
208-771-000-703.000 Salaries and Wages	63,941	64,334	67,907	67,907	69,484	69,484
208-771-000-707.000 Wages-Temporary	18,452	13,737	42,563	42,563	42,563	42,563
208-771-000-708.000 Unemployment Comp.	13	10	24	24	24	24
208-771-000-709.000 Employers FICA	6,333	6,054	9,024	9,024	9,024	9,024
208-771-000-713.000 Overtime	7,093	6,328	7,500	7,500	7,500	7,500
208-771-000-715.000 Pension-General	6,774	8,594	9,366	9,366	9,439	9,439
208-771-000-716.000 Pension-MERS DC	689	724	850	850	934	934
208-771-000-718.000 Health Insurance	12,334	11,374	11,944	11,944	12,562	12,562
208-771-000-723.000 Health - MERS HSA	889	925	925	925	925	925
208-771-000-724.000 Workers Compensation	862	840	1,036	1,036	1,036	1,036
208-771-000-725.000 Other Fringe Benefits	940	343	1,074	1,074	1,121	1,121
	<b>118,320</b>	<b>113,263</b>	<b>152,213</b>	<b>152,213</b>	<b>154,612</b>	<b>154,612</b>
<b>Material and Supplies:</b>						
208-771-000-759.000 Gasoline	10,671	9,204	9,000	9,000	9,000	9,000
208-771-000-761.000 Program Supplies	0	457	0	0	0	0
208-771-000-773.000 Laundry	0	16	0	0	0	0
208-771-000-776.000 Custodial Supplies	0	56	0	0	0	0
208-771-000-778.000 Equipment Maint Supplies	5,049	3,348	6,000	6,000	4,500	4,500
208-771-000-783.000 Seed and Sod	4,834	7,576	8,000	8,000	8,000	8,000
	<b>20,554</b>	<b>20,657</b>	<b>23,000</b>	<b>23,000</b>	<b>21,500</b>	<b>21,500</b>
<b>Contractual and Other:</b>						
208-771-000-818.000 Contractual Services	0	5,295	0	14,200	0	0
208-771-000-930.000 Building Maintenance	3,643	1,517	500	500	500	500
208-771-000-931.001 Equipment Maintenance	289	336	1,000	1,000	500	500
208-771-000-932.000 Vehicle Maintenance	3,414	3,301	1,750	1,750	1,750	1,750
	<b>7,346</b>	<b>10,449</b>	<b>3,250</b>	<b>17,450</b>	<b>2,750</b>	<b>2,750</b>
<b>Capital Outlay:</b>						
208-771-000-974.442 Land Imp.-Forestry	7,159	9,100	3,000	0	3,000	3,000
	<b>7,159</b>	<b>9,100</b>	<b>3,000</b>	<b>0</b>	<b>3,000</b>	<b>3,000</b>
<b>Parks &amp; Facilities Maintenance</b>	<b>153,379</b>	<b>153,469</b>	<b>181,463</b>	<b>192,663</b>	<b>181,862</b>	<b>181,862</b>

## (245) Public Improvement Fund

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

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

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



### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Changes in Fund Balance

#### *Fund 245 Public Improvement Fund*

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	1,146,196	1,201,878	1,187,400	1,165,432	1,181,500	<b>1,181,500</b>
Expenditures	1,140,597	851,489	1,282,941	1,392,702	1,114,965	<b>1,114,965</b>
Excess of Revenues Over (Under) Expenditures	5,599	350,389	(95,541)	(227,270)	66,535	<b>66,535</b>
Fund Balance - Beginning of Year	354,640	360,239	710,628	710,628	483,358	<b>483,358</b>
<b>Fund Balance - End of Year</b>	<b>360,239</b>	<b>710,628</b>	<b>615,087</b>	<b>483,358</b>	<b>549,893</b>	<b>549,893</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

***Fund 245 Public Improvement Fund***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
245-000-000-402.000 Current Property Taxes	1,054,944	1,084,371	1,112,000	1,112,000	1,140,000	<b>1,140,000</b>
245-000-000-432.000 Payments In Lieu Of Taxes	5,116	5,566	5,400	6,000	6,500	<b>6,500</b>
245-000-000-441.000 Loc. Com. Stab. Share Tax	70,562	96,437	60,000	37,432	25,000	<b>25,000</b>
245-000-000-664.000 Interest	15,574	15,504	10,000	10,000	10,000	<b>10,000</b>
<b>Total Revenues</b>	<b>1,146,196</b>	<b>1,201,878</b>	<b>1,187,400</b>	<b>1,165,432</b>	<b>1,181,500</b>	<b>1,181,500</b>

**Expenditure Detail**

***Fund 245 Public Improvement Fund***  
***Dept 244 Public Improvements-General***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Contractual and Other:</b>						
245-244-000-956.001 Contingency	0	0	0	0	0	<b>0</b>
245-244-000-995.202 Cont.-Major St. Fund	449,377	177,754	265,086	413,073	166,929	<b>166,929</b>
245-244-000-995.203 Cont.-Local St. Fund	0	58,936	224,842	181,194	505,759	<b>505,759</b>
245-244-000-995.308 Cont.-2020 Cap Imp Bds.D/S	0	0	220,508	223,627	223,533	<b>223,533</b>
245-244-000-995.368 Rental - Building Auth. D/S	48,366	0	0	0	0	<b>0</b>
245-244-000-995.385 Contrib.-2016 Cap Imp D/S	139,316	140,863	142,186	142,186	143,275	<b>143,275</b>
245-244-000-995.386 Contrib.-2018 Cap Imp D/S	191,215	74,914	75,207	75,207	75,469	<b>75,469</b>
245-244-000-995.401 Contrib.- Capital Projects Fd.	140,777	155,105	238,713	145,415	0	<b>0</b>
245-244-000-995.508 Contrib.- SP Golf Prac.Ctr. Fc	20,000	0	0	0	0	<b>0</b>
245-244-000-995.514 Contrib.- Auto Parking Fd	0	243,917	116,399	0	0	<b>0</b>
	<b>989,051</b>	<b>851,489</b>	<b>1,282,941</b>	<b>1,180,702</b>	<b>1,114,965</b>	<b>1,114,965</b>
<b>Capital Outlay:</b>						
245-244-000-975.011 City Hall Improvements	60,000	0	0	112,000	0	<b>0</b>
245-244-000-975.018 Police Station Improvements	0	0	0	100,000	0	<b>0</b>
245-244-000-975.021 Blackman Park Redesign	27,110	0	0	0	0	<b>0</b>
245-244-000-981.001 Vehicles - Fire Truck	64,436	0	0	0	0	<b>0</b>
	<b>151,546</b>	<b>0</b>	<b>0</b>	<b>212,000</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>1,140,597</b>	<b>851,489</b>	<b>1,282,941</b>	<b>1,392,702</b>	<b>1,114,965</b>	<b>1,114,965</b>

## (246) Cortland St. Redevelopment Projects Fund

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

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

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



### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Changes in Fund Balance

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

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	2,266,301	1,073,881	98,640	498,850	0	0
Expenditures	2,261,301	1,073,881	98,452	44,327	34,560	<b>34,560</b>
Excess of Revenues Over (Under) Expenditures	5,000	0	188	454,523	(34,560)	<b>(34,560)</b>
Fund Balance - Beginning of Year	0	5,000	5,000	5,000	459,523	<b>459,523</b>
<b>Fund Balance - End of Year</b>	<b>5,000</b>	<b>5,000</b>	<b>5,188</b>	<b>459,523</b>	<b>424,963</b>	<b>424,963</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
246-000-000-667.000 Rents	0	0	60,000	0	0	0
246-000-000-673.000 Sale of Land	0	0	0	497,850	0	0
246-000-000-675.042 Donations-Consumers	300,000	0	0	0	0	0
246-000-000-684.000 Other Revenue	0	0	14,640	1,000	0	0
246-000-000-699.101 Contribution - General Fund	1,966,301	865,881	0	0	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	0	0	0	0
246-000-000-699.643 Contribution - LSRRF Fund	0	208,000	24,000	0	0	0
<b>Total Revenues</b>	<b>2,266,301</b>	<b>1,073,881</b>	<b>98,640</b>	<b>498,850</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Contractual and Other:</b>						
246-728-000-818.000 Contractual Services	0	1,500	0	0	0	0
246-728-000-924.000 Utilities	28,984	38,979	55,000	30,000	26,000	26,000
246-728-000-930.135 Bldg. Maint.-Vermuelens	132,252	10,826	7,500	10,000	0	0
246-728-000-930.145 Bldg. Maint.-Masonic Tem.	368,945	332,178	28,000	1,000	5,000	5,000
246-728-000-935.000 Insurance	0	0	7,952	3,327	3,560	3,560
	<b>530,181</b>	<b>383,483</b>	<b>98,452</b>	<b>44,327</b>	<b>34,560</b>	<b>34,560</b>
<b>Capital Outlay:</b>						
246-728-000-975.135 Bldg. Imp.-Vermuelens	630,280	684,440	0	0	0	0
246-728-000-975.145 Bldg. Imp.-Masonic Tem.	1,100,840	5,958	0	0	0	0
	<b>1,731,120</b>	<b>690,398</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>2,261,301</b>	<b>1,073,881</b>	<b>98,452</b>	<b>44,327</b>	<b>34,560</b>	<b>34,560</b>

## (249) Building Department Fund

**PURPOSE** - This Fund is used to account for revenues earmarked for building construction code activities.

**CHARACTER** - This Fund is used to account for the receipts and expenditures related to the cost of operating the Building Inspection Department under the provisions of the State Construction Code Act. This Department is responsible for issuing building permits, examining plans and specifications, inspecting construction before issuing building permits, and issuing certificates of use and occupancy.

Section 22 of the Act requires that the legislative body of the local government establish "reasonable fees" which "bear a reasonable relationship" to the cost of operating the Building Inspection Department. The use of fees generated under this Act can only be used for the Building Inspection Department, the Construction Board of Appeals, or both, and shall not be used for any other purpose. The primary source of revenue is fees (user charges) collected in compliance with the State Construction Act.

**AUTHORITY** - This Fund is required by Public Act 230 of 1972, MCL Section 125.1522 to 125.1531, as amended by PA 245 of 1999.



### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Changes in Fund Balance

#### *Fund 249 Building Department Fund*

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	587,923	592,753	503,898	541,898	494,500	<b>494,500</b>
Expenditures	426,476	610,672	694,190	744,742	722,358	<b>722,358</b>
Excess of Revenues Over (Under) Expenditures	161,447	(17,919)	(190,292)	(202,844)	(227,858)	<b>(227,858)</b>
Fund Balance - Beginning of Year	322,957	484,404	466,485	466,485	263,641	<b>263,641</b>
<b>Fund Balance - End of Year</b>	<b>484,404</b>	<b>466,485</b>	<b>276,193</b>	<b>263,641</b>	<b>35,783</b>	<b>35,783</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

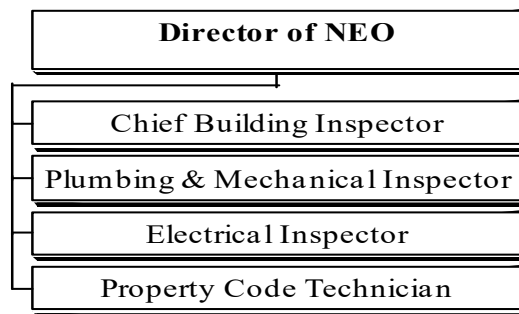
***Fund 249 Building Department Fund***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
249-000-000-491.001 Building	284,347	229,178	200,000	250,000	225,000	<b>225,000</b>
249-000-000-491.002 Electrical	114,125	170,924	110,000	110,000	110,000	<b>110,000</b>
249-000-000-491.003 Heating	95,880	104,547	85,000	80,000	85,000	<b>85,000</b>
249-000-000-491.004 Plumbing	62,560	58,247	60,000	50,000	55,000	<b>55,000</b>
249-000-000-491.006 Plan Reviews	21,106	17,452	15,000	20,000	15,000	<b>15,000</b>
249-000-000-491.007 Rehab Permit Fees	60	30	0	0	0	<b>0</b>
249-000-000-627.001 Code Enforcement-Housing	0	0	0	0	0	<b>0</b>
249-000-000-628.003 Dangerous Building Fees	1,690	2,314	2,500	2,500	2,500	<b>2,500</b>
249-000-000-664.000 Interest	7,640	8,007	4,000	2,000	2,000	<b>2,000</b>
249-000-000-687.676 Refunds & Rebates-W/Comp	0	0	8,460	8,460	0	<b>0</b>
249-000-000-687.677 Refunds & Rebates-Healthcar	0	0	18,938	18,938	0	<b>0</b>
249-000-000-688.000 Miscellaneous	505	2,154	0	0	0	<b>0</b>
249-000-000-688.002 Building Board Appeal Fees	10	-100	0	0	0	<b>0</b>
	<b>587,923</b>	<b>592,753</b>	<b>503,898</b>	<b>541,898</b>	<b>494,500</b>	<b>494,500</b>

**City of Jackson**  
**Fiscal Year 2021/22 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		86,249
015	Chief Building Inspector	1		96,360
306	Property Code Technician	1		52,694
		<b>3</b>	<b>1</b>	<b>275,803</b>
<b>Add:</b>	Retiree Health Insurance Stipend			7,536
	Rehabilitation Coordinator from Fund #251 (25%)			17,861
	Grant Coordinator from Fund # 251 (10%)			7,591
	Financial Analyst from Fund # 251 (5%)			3,061
<b>Less:</b>	Property Code Technician to Hsg. Code Fund # 251 (35%)			(18,443)
	Property Code Technician to AHB (30%)			(15,808)
	<b>Activity Total</b>			<b>277,601</b>

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



**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
249-371-000-702.000 Termination Pay	0	0	0	0	0	0
249-371-000-703.000 Salaries and Wages	226,760	240,045	244,521	265,000	237,101	237,101
249-371-000-707.000 Wages-Temporary	46,214	30,209	40,500	50,000	40,500	40,500
249-371-000-708.000 Unemployment	25	20	19	20	24	24
249-371-000-709.000 Employers FICA	19,784	19,427	21,945	22,000	21,384	21,384
249-371-000-715.000 Pension-General	18,797	25,285	29,334	28,000	25,426	25,426
249-371-000-716.000 Pension - MERS DC	2,797	10,093	3,303	4,400	4,257	4,257
249-371-000-716.001 Retirement-Contractual	0	139	545	560	536	536
249-371-000-718.000 Health Insurance	49,120	42,785	47,430	49,000	49,862	49,862
249-371-000-723.000 Health - MERS HSA	2,394	2,418	2,406	2,600	2,406	2,406
249-371-000-724.000 Workers Compensation	784	776	802	832	783	783
249-371-000-725.000 Other Fringe Benefits	2,478	1,791	4,217	4,200	4,418	4,418
	<b>369,153</b>	<b>372,988</b>	<b>395,022</b>	<b>426,612</b>	<b>386,697</b>	<b>386,697</b>
<b>Material and Supplies:</b>						
249-371-000-752.000 Office Supplies	5,492	10,170	10,000	9,500	10,000	10,000
249-371-000-759.000 Gasoline	1,467	1,109	2,160	1,200	2,300	2,300
249-371-000-768.000 Photocopying	108	15,529	250	25,000	15,250	15,250
249-371-000-791.000 Publications	0	281	700	700	5,000	5,000
	<b>7,067</b>	<b>27,089</b>	<b>13,110</b>	<b>36,400</b>	<b>32,550</b>	<b>32,550</b>
<b>Contractual and Other:</b>						
249-371-000-723.001 Health Insurance - Retirees	10,010	10,722	11,833	7,000	6,300	6,300
249-371-000-818.000 Contractual Services	4,548	5,304	5,000	5,500	9,000	9,000
249-371-000-853.000 Telephone	5,306	5,186	5,400	4,500	5,474	5,474
249-371-000-908.002 Residency Allowance	1,800	1,800	1,080	1,080	1,080	1,080
249-371-000-910.000 Education & Training	2,091	5,215	4,375	3,315	7,674	7,674
249-371-000-913.000 Travel	3,555	1,364	9,860	1,000	12,100	12,100
249-371-000-915.000 Memberships & Dues	1,925	1,281	1,435	1,500	2,735	2,735
249-371-000-931.002 Office Equipment Maintenance	647	1,214	900	900	900	900
249-371-000-932.000 Vehicle Maintenance	1,389	857	1,995	1,995	1,995	1,995
249-371-000-933.000 Software Maintenance	3,963	4,152	8,700	8,700	8,700	8,700
249-371-000-935.000 Insurance	1,783	1,926	2,100	6,000	6,413	6,413
249-371-000-962.000 Uncollectible Accounts	2,357	406	5,000	5,000	5,000	5,000
249-371-000-963.000 Miscellaneous	2,099	675	1,500	1,000	1,500	1,500
249-371-000-995.251 Contrib. to Hsng Code Enf Fc	0	166,000	212,300	225,000	225,000	225,000
	<b>41,473</b>	<b>206,102</b>	<b>271,478</b>	<b>272,490</b>	<b>293,871</b>	<b>293,871</b>
<b>Capital Outlay:</b>						
249-371-000-980.001 Office Equipment	4,285	0	0	0	0	0
249-371-000-981.000 Vehicles	4,498	4,493	14,580	9,240	9,240	9,240
	<b>8,783</b>	<b>4,493</b>	<b>14,580</b>	<b>9,240</b>	<b>9,240</b>	<b>9,240</b>
<b>Building Inspection</b>	<b>426,476</b>	<b>610,672</b>	<b>694,190</b>	<b>744,742</b>	<b>722,358</b>	<b>722,358</b>

## (251) Housing Code Enforcement Fund

**PURPOSE** - This Fund is used to account for revenues earmarked for housing code enforcement activities.

**CHARACTER** - This Fund is used to account for the receipts and expenditures related to the cost of operating and enforcing the Housing Code by the Community Development Department under the provisions of the City Ordinance Number 2012.3. This Department is responsible for the registrations on non-owner occupied residential structures or units and the related inspections of these structures or units to ensure they meet the requirements of Chapter 14 of the Housing Code.

Section 125.526 of Public Act 167 requires that the legislative body of the local government establish "reasonable fees" which "bear a reasonable relationship" to the cost of operating the Housing Inspection Department. The use of fees generated under this Act can only be used for the Housing Inspection Department, for purposes falling under the Housing Law of Michigan, or both, and shall not be used for any other purpose. The primary source of revenue is fees (user charges) collected in compliance with the Housing Law of Michigan.

**AUTHORITY** - This Fund is required by Public Act 167 of 1917, MCL Section 125.521 to 125.543, as amended by PA 408 of 2009.



### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Changes in Fund Balance

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

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	1,184,988	955,540	1,337,349	1,166,549	1,168,000	<b>1,168,000</b>
Expenditures	1,181,857	1,000,227	1,284,753	1,134,259	1,181,712	<b>1,181,712</b>
Excess of Revenues Over (Under) Expenditures	3,131	(44,687)	52,596	32,290	(13,712)	<b>(13,712)</b>
Fund Balance - Beginning of Year	42,555	45,686	999	999	33,289	<b>33,289</b>
<b>Fund Balance - End of Year</b>	<b>45,686</b>	<b>999</b>	<b>53,595</b>	<b>33,289</b>	<b>19,577</b>	<b>19,577</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

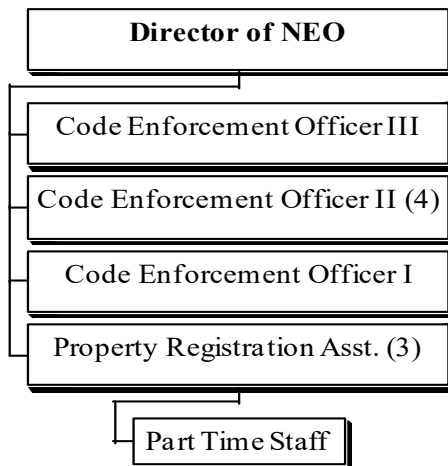
***Fund 251 Housing Code Enforcement Fund***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
251-000-000-607.001 Rental Registry Fees	117,700	33,569	100,000	150,000	100,000	<b>100,000</b>
251-000-000-607.002 Foreclosure Reg. Fees	55,625	19,475	40,000	15,000	20,000	<b>20,000</b>
251-000-000-627.002 Property Monitoring Fees	153,033	126,791	130,000	40,000	75,000	<b>75,000</b>
251-000-000-628.001 Code Enforcement - Housing	757,260	535,609	700,000	600,000	650,000	<b>650,000</b>
251-000-000-628.002 Code Enforcement - Blight	24,440	17,620	35,000	35,000	35,000	<b>35,000</b>
251-000-000-664.000 Interest	8,025	5,077	7,500	3,500	3,000	<b>3,000</b>
251-000-000-683.002 Property Boardups	0	1,488	0	2,500	0	<b>0</b>
251-000-000-687.676 Refunds & Rebates-W/Comp	0	0	12,330	12,330	0	<b>0</b>
251-000-000-687.677 Refunds & Rebates-Healthcar	0	0	40,219	40,219	0	<b>0</b>
251-000-000-688.000 Miscellaneous	68,905	49,911	60,000	43,000	60,000	<b>60,000</b>
251-000-000-699.249 Contribution-Bldg Insp Fd	0	166,000	212,300	225,000	225,000	<b>225,000</b>
	<b>1,184,988</b>	<b>955,540</b>	<b>1,337,349</b>	<b>1,166,549</b>	<b>1,168,000</b>	<b>1,168,000</b>

**City of Jackson**  
**Fiscal Year 2021/22 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	1		58,755
008	Code Enforcement Officer II	4		239,585
009	Code Enforcement Officer III	1		61,566
306	Property Registration Assistant	3		113,056
PT	Part-time staff		1	13,800
		<b>9</b>	<b>1</b>	<b>486,762</b>
<b>Add:</b>	Property Code Technician from Fund # 249 - 35%			18,443
	Grant Coordinator from CDBG - 35%			26,569
	Financial Analyst from CDBG - 25%			15,765
	Rehabilitation Coordinator from CDBG - 5%			3,572
	Director of NEO from Planning 101-701 - 15%			19,172
<b>Less:</b>	Part-time staff to AHB (50%)			-6,900
	Code Enforcement Officer I to AHB (30%)			-18,685
				<b>544,698</b>

**Housing Code Enforcement - Inspection**  
**Activity Personnel Chart**



**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Personal Services:</b>						
251-371-000-702.000 Termination Pay	3,551	2,157	0	10,800	0	0
251-371-000-703.000 Salaries and Wages	509,366	411,984	531,640	560,000	537,798	537,798
251-371-000-707.000 Wages-Temporary	162	5,064	6,900	6,000	6,900	6,900
251-371-000-708.000 Unemployment	56	70	63	63	63	63
251-371-000-709.000 Employers FICA	35,721	30,875	41,389	40,000	41,859	41,859
251-371-000-713.000 Overtime	0	12	0	2,411	0	0
251-371-000-715.000 Pension-General	28,388	33,413	48,277	41,100	40,654	40,654
251-371-000-716.000 Pension-MERS DC	9,234	9,776	12,092	11,870	11,411	11,411
251-371-000-716.001 Retirement-Contractual	7,422	7,871	5,632	5,514	5,739	5,739
251-371-000-718.000 Health Insurance	105,625	92,761	117,665	100,000	108,603	108,603
251-371-000-723.000 Health - MERS HSA	13,494	11,409	15,266	13,684	14,801	14,801
251-371-000-724.000 Workers Compensation	1,147	992	1,205	1,462	1,517	1,517
251-371-000-725.000 Other Fringe Benefits	5,015	4,824	12,329	4,364	12,898	12,898
	<b>719,181</b>	<b>611,208</b>	<b>792,458</b>	<b>797,268</b>	<b>782,243</b>	<b>782,243</b>
<b>Material and Supplies:</b>						
251-371-000-752.000 Office Supplies	14,872	26,357	20,000	11,000	21,650	21,650
251-371-000-759.000 Gasoline	5,338	3,263	4,900	4,000	4,900	4,900
251-371-000-768.000 Photocopying	108	95	500	500	500	500
251-371-000-791.000 Publications	0	1,313	800	800	1,800	1,800
	<b>20,318</b>	<b>31,028</b>	<b>26,200</b>	<b>16,300</b>	<b>28,850</b>	<b>28,850</b>
<b>Contractual and Other:</b>						
251-371-000-818.000 Contractual Services	18,264	15,462	63,500	7,400	8,400	8,400
251-371-000-818.288 Contractual Serv.-Relocation	0	2,447	2,500	5,000	5,000	5,000
251-371-000-818.641 Property Cleanups/Boardups	5,281	10,296	10,000	11,796	12,000	12,000
251-371-000-853.000 Telephone	10,788	7,956	9,120	8,000	9,840	9,840
251-371-000-900.000 Printing & Publishing	13,037	12,768	16,100	10,000	15,600	15,600
251-371-000-908.002 Residency Allowance	5,400	3,600	7,920	5,490	6,120	6,120
251-371-000-910.000 Education & Training	2,225	5,116	6,127	2,550	6,972	6,972
251-371-000-913.000 Travel	1,995	754	3,940	1,000	3,940	3,940
251-371-000-915.000 Memberships & Dues	2,435	1,459	3,010	3,010	3,550	3,550
251-371-000-931.002 Office Equipment Maintenance	831	1,598	600	600	600	600
251-371-000-932.000 Vehicle Maintenance	5,718	9,668	3,500	3,500	3,500	3,500
251-371-000-933.000 Software Maintenance	1,468	1,563	2,250	2,250	2,250	2,250
251-371-000-935.001 Insurance	5,350	4,493	4,808	13,829	14,797	14,797
251-371-000-935.000 Insurance-Ded. Portion	0	0	0	2,500	0	0
251-371-000-962.000 Uncollectible Accounts	329,334	264,579	300,000	225,000	250,000	250,000
251-371-000-963.000 Miscellaneous	4,710	2,797	4,100	1,500	4,050	4,050
	<b>406,836</b>	<b>344,556</b>	<b>437,475</b>	<b>303,425</b>	<b>346,619</b>	<b>346,619</b>
<b>Capital Outlay:</b>						
251-371-000-980.001 Office Equipment	23,313	0	0	0	0	0
251-371-000-981.000 Vehicles	12,209	13,435	28,620	17,266	24,000	24,000
	<b>35,522</b>	<b>13,435</b>	<b>28,620</b>	<b>17,266</b>	<b>24,000</b>	<b>24,000</b>
<b>Housing Code Enforcement</b>	<b>1,181,857</b>	<b>1,000,227</b>	<b>1,284,753</b>	<b>1,134,259</b>	<b>1,181,712</b>	<b>1,181,712</b>

## (252) Building Demolitions Fund

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

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

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

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 252 Building Demolitions Fund***

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	1,035,753	117,396	1,000	151,305	1,500	<b>1,500</b>
Expenditures	705,855	319,994	61,750	549,828	61,780	<b>61,780</b>
Excess of Revenues Over (Under) Expenditures	329,898	(202,598)	(60,750)	(398,523)	(60,280)	<b>(60,280)</b>
Fund Balance - Beginning of Year	331,503	661,401	458,803	458,803	60,280	<b>60,280</b>
<b>Fund Balance - End of Year</b>	<b>661,401</b>	<b>458,803</b>	<b>398,053</b>	<b>60,280</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

***Fund 252 Building Demolitions Fund***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
252-000-000-608.002 Dangerous Building Fees	0	-225	0	0	0	0
252-000-000-664.000 Interest	1,881	673	1,000	1,000	1,000	1,000
252-000-000-683.000 Building Demolitions	158,757	116,393	0	149,805	0	0
252-000-000-683.001 Property Boardups	115	555	0	500	500	500
252-000-000-699.101 Contribution-General Fund	875,000	0	0	0	0	0
	<b>1,035,753</b>	<b>117,396</b>	<b>1,000</b>	<b>151,305</b>	<b>1,500</b>	<b>1,500</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Contractual and Other:</b>						
252-371-000-818.000 Contractual Services	21,262	1,425	1,000	1,000	1,000	1,000
252-371-000-818.004 Building Demolitions	249,361	291,377	60,000	403,078	60,000	60,000
252-371-000-900.000 Printing & Publishing	185	0	250	250	250	250
252-371-000-962.000 Uncollectible Accounts	171,517	27,192	0	145,000	0	0
252-371-000-963.000 Miscellaneous	0	0	500	500	530	530
252-371-000-995.254 Cont.-2014 Blight Elim Grt.	53,420	0	0	0	0	0
252-371-000-995.257 Cont.-2017 Blight Elim Grt.	210,110	0	0	0	0	0
	<b>705,855</b>	<b>319,994</b>	<b>61,750</b>	<b>549,828</b>	<b>61,780</b>	<b>61,780</b>
<b>Capital Outlay:</b>						
252-371-000-971.000 Land Acquisition	0	0	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>705,855</b>	<b>319,994</b>	<b>61,750</b>	<b>549,828</b>	<b>61,780</b>	<b>61,780</b>

## (254) 2014 Blight Elimination Grant Fund

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

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

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

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Changes in Fund Balance

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

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	53,422	0	0	0	0	0
Expenditures	53,422	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
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
254-000-000-688.000 Miscellaneous	2	0	0	0	0	0
254-000-000-699.252 Contrib.-Bldg. Demo.Fd	53,420	0	0	0	0	0
<b>Total Revenues</b>	<b>53,422</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

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

***Dept 371 Inspection***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Material and Supplies:</b>						
254-371-000-752.000 Office Supplies	32	0	0	0	0	0
	32	0	0	0	0	0
<b>Contractual And Other:</b>						
254-371-000-818.000 Contractual Services	53,390	0	0	0	0	0
254-371-000-818.004 Building Demolitions	0	0	0	0	0	0
254-371-000-822.001 John George Home	0	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	0	0	0	0	0	0
254-371-000-963.000 Miscellaneous	0	0	0	0	0	0
	53,390	0	0	0	0	0
<b>Total Expenditures</b>	<b>53,422</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## (257) 2017 Blight Elimination Grant Fund

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

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

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

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Changes in Fund Balance

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

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	386,740	0	0	0	0	0
Expenditures	386,740	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
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
257-000-000-501.257 Fed. Grant-Blight Elim.	176,630	0	0	0	0	0
257-000-000-699.252 Contrib.-Bldg. Demo.Fd	210,110	0	0	0	0	0
<b>Total Revenues</b>	<b>386,740</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

***Fund 257 2017 Blight Elimination Grant Fund***  
***Dept 371 Inspection***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Personal Services:</b>						
257-371-000-703.000 Salaries & Wages	5,686	0	0	0	0	0
257-371-000-708.000 Unemployment	1	0	0	0	0	0
257-371-000-709.000 Employers FICA	436	0	0	0	0	0
257-371-000-715.000 Pension-General	581	0	0	0	0	0
257-371-000-718.000 Health Insurance	1,307	0	0	0	0	0
257-371-000-724.000 Workers Compensation	3	0	0	0	0	0
257-371-000-725.000 Other Fringe Benefits	28	0	0	0	0	0
	<b>8,042</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Material And Supplies:</b>						
257-371-000-752.000 Office Supplies	62	0	0	0	0	0
	<b>62</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Contractual And Other:</b>						
257-371-000-818.000 Contractual Services	124,269	0	0	0	0	0
257-371-000-818.004 Building Demolitions	254,367	0	0	0	0	0
	<b>378,636</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>386,740</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## (265) Drug Law Enforcement Fund

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

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

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

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Changes in Fund Balance

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

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	30,794	24,328	18,687	8,380	15,600	<b>15,600</b>
Expenditures	17,945	22,237	17,697	17,858	17,968	<b>17,968</b>
Excess of Revenues Over (Under) Expenditures	12,849	2,091	990	(9,478)	(2,368)	<b>(2,368)</b>
Fund Balance - Beginning of Year	16,128	28,977	31,068	31,068	21,590	<b>21,590</b>
<b>Fund Balance - End of Year</b>	<b>28,977</b>	<b>31,068</b>	<b>32,058</b>	<b>21,590</b>	<b>19,222</b>	<b>19,222</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

**Fund 265 Drug Law Enforcement Fund**

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
265-000-000-642.265 Sale Of Property	1,882	0	500	0	500	500
265-000-000-664.000 Interest	426	422	350	70	100	100
265-000-000-688.000 Miscellaneous	28,486	23,906	17,027	810	0	0
265-000-000-687.676 Refunds & Rebates-W/Comp	0	0	810	7,500	15,000	15,000
<b>Total Revenues</b>	<b>30,794</b>	<b>24,328</b>	<b>18,687</b>	<b>8,380</b>	<b>15,600</b>	<b>15,600</b>

**Expenditure Detail**

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

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
265-333-000-709.000 Employers FICA	109	114	116	130	133	133
265-333-000-713.000 Overtime	7,546	7,869	8,035	8,245	8,410	8,410
265-333-000-715.734 Pension - Police/Fire 345	6,279	8,445	8,435	8,866	8,635	8,635
265-333-000-724.000 Workers Compensation	76	79	81	78	80	80
	<u>14,010</u>	<u>16,507</u>	<u>16,667</u>	<u>17,319</u>	<u>17,258</u>	<u>17,258</u>
<b>Material And Supplies:</b>						
265-333-000-770.000 Miscellaneous Supplies	225	0	100	50	100	100
265-333-000-777.000 Narcotic Tracking Dog	790	540	750	444	500	500
	<u>1,015</u>	<u>540</u>	<u>850</u>	<u>494</u>	<u>600</u>	<u>600</u>
<b>Contractual And Other:</b>						
265-333-000-830.000 Medical Services	0	26	50	0	50	50
265-333-000-955.000 Forfeiture Sale Expense	0	15	30	45	60	60
	<u>0</u>	<u>41</u>	<u>80</u>	<u>45</u>	<u>110</u>	<u>110</u>
<b>Capital Outlay:</b>						
265-333-000-985.000 Machinery & Equipment	2,920	5,149	100	0	0	0
	<u>2,920</u>	<u>5,149</u>	<u>100</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>17,945</b>	<b>22,237</b>	<b>17,697</b>	<b>17,858</b>	<b>17,968</b>	<b>17,968</b>

## (272) SAFER Grant Fund

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

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

**AUTHORITY** - This Fund was formally established by budget resolution on August 14, 2012. The initial grant was awarded to the City on May 25, 2012 in the amount of \$ 1,875,156 and expired on August 20, 2014., however, the grant was extended subsequently until grant funds were eventually exhausted. A second SAFER Grant was awarded for the period 2/11/17 through 2/10/19 in the amount of \$ 1,673,558.



### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Changes in Fund Balance

***Fund 272 SAFER Grant Fund***

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	593,757	162,633	0	0	0	0
Expenditures	593,757	162,633	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
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

***Fund 272 SAFER Grant Fund***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
272-000-000-501.004 Federal Grant - FEMA	593,757	162,633	0			
<b>Total Revenues</b>	<b>593,757</b>	<b>162,633</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Personal Services:</b>						
272-340-000-703.000 Salaries and Wages	322,404	91,754	0	0	0	0
272-340-000-708.000 Unemployment	49	2	0	0	0	0
272-340-000-709.000 Employers FICA	4,323	1,213	0	0	0	0
272-340-000-715.734 Pension-Police/Fire 345	138,633	39,451	0	0	0	0
272-340-000-716.000 Pension-MERS DC	8,946	2,610	0	0	0	0
272-340-000-718.000 Health Insurance	85,559	17,789	0	0	0	0
272-340-000-723.000 Health Ins.-MERS HSA	22,383	6,634	0	0	0	0
272-340-000-724.000 Workers Compensation	4,245	1,346	0	0	0	0
272-340-000-725.000 Other Fringe Benefits	7,215	1,834	0	0	0	0
	593,757	162,633	0	0	0	0
<b>Total Expenditures</b>	<b>593,757</b>	<b>162,633</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## (273) Project Safe Neighborhood Grant Fund

**PURPOSE** - This fund is used to account for the expenditures related to the Project Safe Neighborhoods -Initiative Grant entered into with the U.S. Department of Justice, Bureau of Justice Assistance. The term of the Grant is October 1, 2020 through September 30, 2023.

**CHARACTER** - Grant funds will be utilized in collaboration with various law enforcement agencies, the Department of Health and Human Service, and the Jackson Public School District to reduce gang-related homicides, shootings, and violent crimes while educating youth to deter them from gangs.

**AUTHORITY** - This fund was initially established by formal budget resolution on February 26, 2008.

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 273 Project Safe Neighborhood Grant Fund***

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	0	0	0	45,000	111,565	<b>111,565</b>
Expenditures	0	0	0	45,000	111,565	<b>111,565</b>
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	<b>0</b>
Fund Balance - Beginning of Year	0	0	0	0	0	<b>0</b>
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

***Fund 273 Project Safe Neighborhood Grant Fund***

***Dept 323 PSN Grants***

***Sub. Act. 221 2020/21 PSN Grants***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Requested</b>	<b>2021/22 Requested</b>
273-323-221-501.000 Federal Grant	0	0	0	45,000	111,565	<b>111,565</b>
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>45,000</b>	<b>111,565</b>	<b>111,565</b>

**Expenditure Detail**

***Fund 273 Project Safe Neighborhood Grant Fund***

***Dept 323 PSN Grants***

***Sub. Act. 221 2020/21 PSN Grants***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Requested</b>	<b>2021/22 Requested</b>
<b>Personal Services:</b>						
273-323-221-703.000 Salaries	0	0	0	0	8,790	<b>8,790</b>
273-323-221-709.000 FICA	0	0	0	0	858	<b>858</b>
273-323-221-713.000 Overtime	0	0	0	0	33,352	<b>33,352</b>
273-323-221-724.000 Workers Compensation	0	0	0	0	169	<b>169</b>
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43,169</b>	<b>43,169</b>
<b>Contractual and Other:</b>						
273-323-221-831.065 Blackman Twp. DPS	0	0	0	5,000	10,000	<b>10,000</b>
273-323-221-831.066 Jackson Co. Prosecutor	0	0	0	5,000	10,000	<b>10,000</b>
273-323-221-831.067 Jackson Co. Sheriff	0	0	0	5,000	10,000	<b>10,000</b>
273-323-221-831.068 Mich. Dept. of Corrections	0	0	0	5,000	10,000	<b>10,000</b>
273-323-221-831.069 Michigan State Police	0	0	0	5,000	10,000	<b>10,000</b>
273-323-221-831.070 Michigan State University	0	0	0	5,000	18,396	<b>18,396</b>
273-323-221-910.000 Education & Training	0	0	0	10,000	0	<b>0</b>
273-323-221-913.000 Travel	0	0	0	5,000	0	<b>0</b>
	<b>0</b>	<b>0</b>	<b>0</b>	<b>45,000</b>	<b>68,396</b>	<b>68,396</b>
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>45,000</b>	<b>111,565</b>	<b>111,565</b>

## (275) Byrne JAG Grant Fund

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

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

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

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Changes in Fund Balance

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

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Revenues:</b>						
2017/18 Byrne JAG Grant	27,132	7,738	0	6,196	0	0
2018/19 Byrne JAG Grant	8,857	35,445	0	0	0	0
2019/20 Byrne JAG Grant	0	41,222	0	5,277	0	0
2020/21 Byrne JAG Grant	0	0	0	41,609	0	0
	35,989	84,405	0	53,082	0	0
<b>Expenditures:</b>						
2017/18 Byrne JAG Grant	27,132	7,738	0	6,196	0	0
2018/19 Byrne JAG Grant	8,857	35,445	0	0	0	0
2019/20 Byrne JAG Grant	0	41,222	0	5,277	0	0
2020/21 Byrne JAG Grant	0	0	0	41,609	0	0
	35,989	84,405	0	53,082	0	0
<b>Excess of Revenues Over (Under)</b>						
<b>Expenditures</b>	0	0	0	0	0	0
<b>Fund Balance - Beginning of Year</b>	0	0	0	0	0	0
<b>Fund Balance - End of Year</b>	0	0	0	0	0	0

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
275-329-218-501.000 Federal Grant	27,132	7,738	0	6,196	0	0
<b>Total Revenues</b>	<b>27,132</b>	<b>7,738</b>	<b>0</b>	<b>6,196</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Capital Outlay:</b>						
275-329-218-977.001 Equipment-County	12,352	0	0	6,196	0	0
275-329-218-985.000 Machinery & Equipment	14,780	7,738	0	0	0	0
	27,132	7,738	0	6,196	0	0
<b>Total Expenditures</b>	<b>27,132</b>	<b>7,738</b>	<b>0</b>	<b>6,196</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
275-329-219-501.000 Federal Grant	8,857	35,445	0	0	0	0
<b>Total Revenues</b>	<b>8,857</b>	<b>35,445</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Capital Outlay:</b>						
275-329-219-975.000 Building Additions	0	24,000	0	0	0	0
275-329-219-977.001 Equipment-County	8,857	5,375	0	0	0	0
275-329-219-985.000 Machinery & Equipment	0	6,070	0	0	0	0
	8,857	35,445	0	0	0	0
<b>Total Expenditures</b>	<b>8,857</b>	<b>35,445</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
275-329-220-501.000 Federal Grant	0	41,222	0	5,277	0	0
<b>Total Revenues</b>	<b>0</b>	<b>41,222</b>	<b>0</b>	<b>5,277</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Capital Outlay:</b>						
275-329-220-977.001 Equipment-County	0	6,111	0	5,277	0	0
275-329-220-985.000 Machinery & Equipment	0	35,111	0	0	0	0
	0	41,222	0	5,277	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>41,222</b>	<b>0</b>	<b>5,277</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

***Fund 275 Byrne JAG Grant Fund***  
***Dept 329 Byrne Grants***  
***Sub. Act. 221 2020/21 Byrne Grants***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
275-329-221-501.000 Federal Grant	0	0	0	41,609	0	0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>41,609</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

***Fund 275 Byrne JAG Grant Fund***  
***Dept 329 Byrne Grants***  
***Sub. Act. 221 2020/21 Byrne Grants***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Capital Outlay:</b>						
275-329-221-977.001 Equipment-County	0	0	0	14,322	0	0
275-329-221-985.000 Machinery & Equipment	0	0	0	27,287	0	0
	0	0	0	41,609	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>41,609</b>	<b>0</b>	<b>0</b>



## (278) Coronavirus Emergency Supplemental Funding Program Fund

**PURPOSE** - This fund is used to account for the expenditure of the federal Coronavirus Emergency Supplemental Funding Program (CESF) awarded by the U.S. Department of Justice.

**CHARACTER** - The CESF Program was initiated to provide funding to assist eligible units of government in preventing, preparing for and responding to the coronavirus. The funds will be used for allowable projects and purchases sanitizer), and building repairs to effectively segregate personnel.

**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 June 16, 2020.

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 278 Coronavirus Emergency Supplemental Funding Program Fund***

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	0	0	0	6,890	0	0
Expenditures	0	0	0	6,890	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
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

***Fund 278 Coronavirus Emergency Supplemental Funding Program Fund***  
***Dept 329 COVID Response***  
***Sub. Act. 220 2019/20 COVID Grants***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
278-312-220-501.000 Federal Grant	0	0	0	6,890	0	0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,890</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

***Fund 278 Coronavirus Emergency Supplemental Funding Program Fund***  
***Dept 329 COVID Response***  
***Sub. Act. 220 2019/20 COVID Grants***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Capital Outlay:</b>						
278-312-220-985.000 Machinery & Equipment	0	0	0	6,890	0	0
	0	0	0	6,890	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,890</b>	<b>0</b>	<b>0</b>

## (279) American Rescue Plan Act Fund

**PURPOSE** - This fund is used to account for the receipt and expenditure of funds from the American Rescue Plan Act of 2021, approved by Congress and signed by the President on March 11, 2021.

**CHARACTER** - The American Rescue Plan Act of 2021, also called the COVID-19 Stimulus Package or American Rescue Plan, is a \$1.9 trillion economic stimulus bill passed by the 117th United States Congress and signed into law by President Joe Biden on March 11, 2021, Its basic intent is to speed up the United States' recovery from the economic and health effects of the COVID-19 pandemic and the ongoing recession..

**AUTHORITY** - This Fund was established to account for the receipt and subsequent disbursement of an estimated \$ 32 million earmarked for the City of Jackson. Final actual award amounts may be different from this initial estimate and regulations regarding the disbursement of these funds is still forthcoming from the U.S. Treasury. It is expected that 50% of the City's award will be received 60 days following the March 11th date with the remaining funds to be received one year from that date.

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 279 American Rescue Plan Act Fund***

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	0	0	0	16,017,651	16,017,651	<b>16,017,651</b>
Expenditures	0	0	0	3,408,278	1,882,250	<b>1,882,250</b>
Excess of Revenues Over (Under) Expenditures	0	0	0	12,609,373	14,135,401	<b>14,135,401</b>
Fund Balance - Beginning of Year	0	0	0	0	12,609,373	<b>12,609,373</b>
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,609,373</b>	<b>26,744,774</b>	<b>26,744,774</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

***Fund 279 American Rescue Plan Act Fund***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
279-000-000-528.279 Federal Grant-ARP Act	0	0	0	16,017,651	16,017,651	<b>16,017,651</b>
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,017,651</b>	<b>16,017,651</b>	<b>16,017,651</b>

**Expenditure Detail**

***Fund 279 American Rescue Plan Act Fund***  
***Dept 703 ARP***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Contractual and Other:</b>						
279-703-000-995.101 Contribution-General Fund	0	0	0	3,408,278	1,882,250	<b>1,882,250</b>
279-703-000-995.202 Contribution-Major St. Fund	0	0	0	0	0	<b>0</b>
279-703-000-995.203 Contribution-Local St. Fund	0	0	0	0	0	<b>0</b>
279-703-000-995.591 Contribution-Water Fund	0	0	0	0	0	<b>0</b>
	0	0	0	3,408,278	1,882,250	<b>1,882,250</b>
<b>Capital Outlay:</b>						
279-703-000-985.000 Machinery & Equipment	0	0	0	0	0	<b>0</b>
	0	0	0	0	0	<b>0</b>
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,408,278</b>	<b>1,882,250</b>	<b>1,882,250</b>

## (282) Lead Hazard Control Grant Fund

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

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

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

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Changes in Fund Balance

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

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	100,819	157,698	0	20,990	0	0
Expenditures	100,819	157,698	0	20,990	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
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

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

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
282-000-000-502.287 Fed Grant-HUD-LBPHC	100,819	106,924	0	0	0	0
282-000-000-699.101 Contribution-General Fund	0	50,774	0	20,990	0	0
<b>Total Revenues</b>	<b>100,819</b>	<b>157,698</b>	<b>0</b>	<b>20,990</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

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

***Dept 282 Lead Hazard Grant***

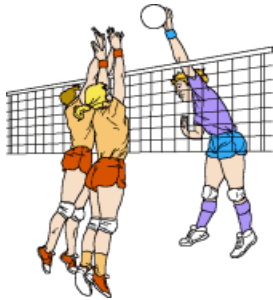
Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
282-258-000-703.000 Salaries and Wages	49,811	14,721	0	0	0	0
282-258-000-708.000 Unemployment	5	8	0	0	0	0
282-258-000-709.000 Employers FICA	6,092	5,463	0	0	0	0
282-258-000-715.000 Pension-General	5,319	5,797	0	0	0	0
282-258-000-716.000 Pension-MERS DC	1,156	2,500	0	0	0	0
282-258-000-718.000 Health Insurance	16,696	11,352	0	0	0	0
282-258-000-723.000 Health Ins.-MERS HSA	1,128	1,114	0	0	0	0
282-258-000-724.000 Workers Compensation	111	104	0	0	0	0
282-258-000-725.000 Other Fringe Benefits	481	551	0	0	0	0
	<b>80,799</b>	<b>41,610</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Material And Supplies:</b>						
282-258-000-752.000 Office Supplies	1,130	1,382	0	0	0	0
282-258-000-761.000 Program Supplies	552	567	0	0	0	0
	<b>1,682</b>	<b>1,949</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Contractual And Other:</b>						
282-258-000-818.000 Contractual Services	388	0	0	0	0	0
282-258-000-818.283 Cont. Serv.-HH Assess	0	0	0	0	0	0
282-258-000-818.284 Cont. Serv.-HHI Remediator	0	0	0	0	0	0
282-258-000-818.288 Cont. Serv.-Relocation	0	1,000	0	0	0	0
282-258-000-818.292 Cont. Serv.-Rental Rehab	253	72,410	0	20,990	0	0
282-258-000-818.293 Cont. Serv.-Homeowner	130	32,470	0	0	0	0
282-258-000-818.294 Cont. Serv.-Risk Assess.	2,595	1,980	0	0	0	0
282-258-000-853.000 Telephone	144	156	0	0	0	0
282-258-000-900.000 Printing & Publishing	4,481	4,269	0	0	0	0
282-258-000-910.000 Education & Training	4,880	1,814	0	0	0	0
282-258-000-913.000 Travel	5,467	40	0	0	0	0
	<b>18,338</b>	<b>114,139</b>	<b>0</b>	<b>20,990</b>	<b>0</b>	<b>0</b>
<b>Contractual and Other:</b>						
282-258-000-985.000 Machinery & Equipment	0	0	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>100,819</b>	<b>157,698</b>	<b>0</b>	<b>20,990</b>	<b>0</b>	<b>0</b>

## (296) Recreation Activity Fund

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

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

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



### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Changes in Fund Balance

#### *Fund 296 Recreation Activity Fund*

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	263,375	166,386	247,070	79,270	216,800	<b>216,800</b>
Expenditures	250,552	159,251	243,867	77,394	187,093	<b>187,093</b>
Excess of Revenues Over (Under) Expenditures	12,823	7,135	3,203	1,876	29,707	<b>29,707</b>
Fund Balance - Beginning of Year	251,310	264,133	271,268	271,268	273,144	<b>273,144</b>
<b>Fund Balance - End of Year</b>	<b>264,133</b>	<b>271,268</b>	<b>274,471</b>	<b>273,144</b>	<b>302,851</b>	<b>302,851</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Parks &amp; Recreation-Fee Programs</i>				
<i>Fund-Activity: 296-756</i>				
PT	Part Time - Recreation		*	<b>85,000</b>

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

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

**Fund 296 Recreation Activity Fund**

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
296-000-000-645.002 Charg/Serv.-Softball	37,313	8,149	37,000	32,000	37,000	<b>37,000</b>
296-000-000-645.003 Charg/Serv.-Volleyball	200	515	500	0	0	<b>0</b>
296-000-000-645.004 Charg/Serv.-Basketball	0	794	800	0	800	<b>800</b>
296-000-000-645.005 Charg/Serv.-Other	141,567	77,467	120,000	40,000	135,000	<b>135,000</b>
296-000-000-645.006 Charg/Serv.-Sr.Cit.Travel	80,193	75,991	80,000	0	40,000	<b>40,000</b>
296-000-000-687.676 Refunds & Rebates-W/Comp	0	0	4,770	4,770	0	<b>0</b>
296-000-000-664.000 Interest	4,102	3,470	4,000	2,500	4,000	<b>4,000</b>
<b>Total Revenues</b>	<b>263,375</b>	<b>166,386</b>	<b>247,070</b>	<b>79,270</b>	<b>216,800</b>	<b>216,800</b>

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

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
296-756-000-703.000 Salaries & Wages	0	0	0	0	0	<b>0</b>
296-756-000-707.000 Wages-Temporary	86,467	33,695	78,397	30,000	85,000	<b>85,000</b>
296-756-000-708.000 Unemployment Comp.	25	17	50	12	24	<b>24</b>
296-756-000-709.000 Employers FICA	4,359	2,833	6,120	2,295	4,000	<b>4,000</b>
296-756-000-724.000 Workers Compensation	500	325	1,000	264	746	<b>746</b>
	<b>91,351</b>	<b>36,870</b>	<b>85,567</b>	<b>32,571</b>	<b>89,770</b>	<b>89,770</b>
<b>Material And Supplies:</b>						
296-756-000-761.000 Program Supplies	54,754	23,932	53,000	25,000	23,000	<b>23,000</b>
	<b>54,754</b>	<b>23,932</b>	<b>53,000</b>	<b>25,000</b>	<b>23,000</b>	<b>23,000</b>
<b>Contractual And Other:</b>						
296-756-000-818.000 Contractual Services	0	459	0	2,500	5,000	<b>5,000</b>
296-756-000-861.000 Auto Allowance	1,394	1,021	1,500	1,000	1,300	<b>1,300</b>
296-756-000-900.000 Printing & Publishing	9,400	0	9,000	0	9,000	<b>9,000</b>
296-756-000-913.000 Travel	36	0	0	0	3,000	<b>3,000</b>
296-756-000-913.001 Travel-Senior Citizens	84,546	82,446	85,000	1,800	40,000	<b>40,000</b>
296-756-000-915.000 Memberships And Dues	0	0	800	0	1,500	<b>1,500</b>
296-756-000-961.101 Admin.-General Fund	9,071	14,523	9,000	14,523	14,523	<b>14,523</b>
	<b>104,447</b>	<b>98,449</b>	<b>105,300</b>	<b>19,823</b>	<b>74,323</b>	<b>74,323</b>
<b>Total Expenditures</b>	<b>250,552</b>	<b>159,251</b>	<b>243,867</b>	<b>77,394</b>	<b>187,093</b>	<b>187,093</b>

## (297) JPS Recreation Millage Program Fund

**PURPOSE** - This fund is used to account for the expenditure of certain revenues generated from a recreation millage (.2 mills) approved by the voters within the Jackson Public School District. Funds collected with this millage levy are collected by the Jackson Public School District and remitted to the City annually to "provide funds for purposes of operating a system of public recreation and playgrounds, ...". The millage was approved in the Spring of 2005 for a period of ten years effective July 1, 2005 through June 30, 2015. This millage was subsequently renewed by the voters at the primary election held in August, 2014 for an additional 10 year period (0.5 mills) beginning July 1, 2015 and ending June 30, 2025.

**CHARACTER** - The City's Parks, Recreation and Grounds Department promotes and administers a variety of programs that are funded with this millage, including soccer, football and basketball for school-age kids that reside within the School District, as well as senior programs such as exercise classes and day trips.

**AUTHORITY** - This Fund was established by the City Council as part of the 2006/07 budget process with the formal adoption of the Annual Budget Resolution on May 23, 2006.



### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Changes in Fund Balance

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

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	588,713	630,737	612,374	672,102	645,500	<b>645,500</b>
Expenditures	558,515	616,529	566,247	528,778	645,424	<b>645,424</b>
Excess of Revenues Over (Under) Expenditures	30,198	14,208	46,127	143,324	76	<b>76</b>
Fund Balance - Beginning of Year	86,794	116,992	131,200	131,200	274,524	<b>274,524</b>
<b>Fund Balance - End of Year</b>	<b>116,992</b>	<b>131,200</b>	<b>177,327</b>	<b>274,524</b>	<b>274,600</b>	<b>274,600</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: JPS Recreation Millage Programs</i>				
<i>Fund-Activity: 297-757</i>				
PT	Part Time - Recreation		150	<b>200,000</b>
			<b>150</b>	
<b>Add:</b>	Assistant Director 100% from 101-752			<b>90,771</b>
	Dir. of Parks, Recreation & Grounds 20% from 101-752			<b>24,913</b>
	Recreation Services Coordinator (1) 100% from 101-752			<b>62,767</b>
	<b>Activity Total</b>			<b>378,451</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

**Fund 297 JPS Recreation Millage Program Fund**

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
297-000-000-587.000 Cont.- JPS Recreation	587,448	630,228	570,000	630,228	645,000	645,000
297-000-000-664.000 Interest	1,265	509	1,000	500	500	500
297-000-000-687.676 Refunds & Rebates-W/Comp	0	0	33,030	33,030	0	0
297-000-000-687.677 Refunds & Rebates-Healthcar	0	0	8,344	8,344	0	0
<b>Total Revenues</b>	<b>588,713</b>	<b>630,737</b>	<b>612,374</b>	<b>672,102</b>	<b>645,500</b>	<b>645,500</b>

**Expenditure Detail**

**Fund 297 JPS Recreation Millage Program Fund**  
**Dept 757 JPS Recreation Millage Programs**

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
297-757-000-702.000 Termination Pay	0	19,422	0	0	0	0
297-757-000-703.000 Salaries & Wages	93,488	145,093	70,729	178,451	178,451	178,451
297-757-000-707.000 Wages-Temporary	240,045	221,508	236,770	100,000	200,000	200,000
297-757-000-708.000 Unemployment	97	93	130	100	114	114
297-757-000-709.000 Employers FICA	23,984	26,577	25,975	21,302	28,952	28,952
297-757-000-715.000 Pension-General	9,114	10,275	11,373	13,000	21,552	21,552
297-757-000-716.000 Pension-MERS DC	0	0	1,388	3,234	1,890	1,890
297-757-000-718.000 Health Insurance	23,826	16,332	13,485	13,485	21,189	21,189
297-757-000-723.000 Health Ins.-MERS HSA	0	0	2,323	3,250	3,100	3,100
297-757-000-724.000 Workers Compensation	2,817	3,083	9,000	2,000	2,416	2,416
297-757-000-725.000 Other Fringe Benefits	1,616	1,936	1,324	1,906	2,010	2,010
	394,987	444,319	372,497	336,728	459,674	459,674
<b>Material and Supplies:</b>						
297-757-000-752.000 Office Supplies	895	0	50	50	50	50
297-757-000-761.000 Program Supplies	780	840	2,000	50,000	2,000	2,000
297-757-000-761.018 Prog. Supplies-Enrichment	41,655	60,852	65,000	50,000	61,000	61,000
297-757-000-761.019 Prog. Supplies-Athletic Prog.	77,199	63,486	64,000	55,000	60,000	60,000
297-757-000-761.020 Prog. Supplies-Spec. Events	34,433	32,521	30,000	5,000	30,000	30,000
	154,962	157,699	161,050	160,050	153,050	153,050
<b>Contractual and Other:</b>						
297-757-000-818.000 Contractual Services	0	261	2,000	5,000	500	500
297-757-000-853.000 Telephone	0	0	0	1,500	1,500	1,500
297-757-000-861.000 Auto Allow.(Staff Mileage)	959	802	1,700	500	1,700	1,700
297-757-000-900.000 Printing & Publishing	6,772	10,848	10,000	6,000	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	835	2,600	4,000	4,000	4,000	4,000
	8,566	14,511	32,700	32,000	32,700	32,700
<b>JPS Recreation Millage Programs</b>	<b>558,515</b>	<b>616,529</b>	<b>566,247</b>	<b>528,778</b>	<b>645,424</b>	<b>645,424</b>



## **Debt Service Funds**

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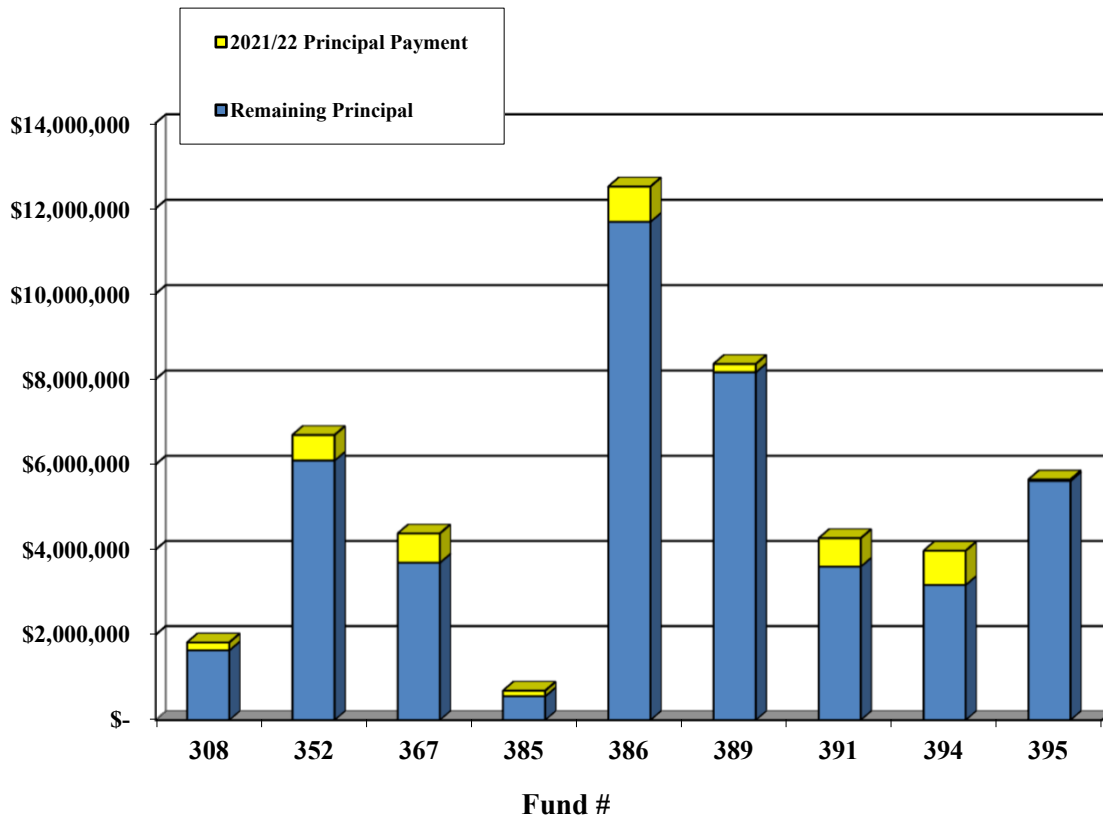
**Debt service funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies when the government is obligated in some manner for the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

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**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Debt Service Funds**  
**Debt Summary**

Fund Debt Service Fund Name	Date Issued	Final Maturity	Issue Amount	Principal Outstanding 6/30/2021	FY 2021/22	
					Principal	Interest
308 2020 Capital Improvement (1)	5/28/2020	6/1/2030	\$ 2,004,000	\$ 1,822,000	\$ 186,000	\$ 37,533
352 2017 Michigan Trans. Fund	6/27/2017	6/1/2031	8,970,000	6,695,000	600,000	161,350
367 2021 City Hall Refunding	3/24/2021	5/1/2027	4,382,000	4,382,000	687,000	47,840
385 2016 Capital Improvement	4/20/2016	10/1/2025	1,300,000	689,000	131,000	12,275
386 2018 Capital Improvement	6/28/2018	6/1/2033	14,890,000	12,515,000	825,000	617,500
394 2001 DDA TIF	3/27/2001	6/1/2026	17,998,578	3,976,560	804,697	1,792,540
395 2019 DDA TIF Refunding	12/19/2019	6/1/2030	5,715,000	5,650,000	35,000	170,630
389 2017 BRA TIF Refunding	4/26/2017	6/1/2030	9,080,000	8,360,000	195,000	220,704
391 2021 BRA TIF Refunding	3/24/2021	6/1/2031	4,272,000	4,272,000	668,000	90,700
<b>Debt Service Fund Totals</b>			<b>\$ 68,611,578</b>	<b>\$ 48,361,560</b>	<b>\$ 4,131,697</b>	<b>\$ 3,151,072</b>



## (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 2021/22 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 308 2020 Capital Improvement Bond Debt Service Fund***

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	0	0	220,508	223,627	223,533	<b>223,533</b>
Expenditures	0	0	220,508	223,627	223,533	<b>223,533</b>
Excess of Revenues Over (Under) Expenses	0	0	0	0	0	<b>0</b>
Fund Balance - Beginning of Year	0	0	0	0	0	<b>0</b>
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

***Fund 308 2020 Capital Improvement Bonds Debt Service Fund***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
308-000-000-699.245    Cont.-Public Imp. Fund	0	0	220,508	223,627	223,533	<b>223,533</b>
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>220,508</b>	<b>223,627</b>	<b>223,533</b>	<b>223,533</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Debt Service :</b>						
308-906-000-991.000    Principal	0	0	183,000	182,000	186,000	<b>186,000</b>
308-906-000-992.000    Interest	0	0	36,758	41,627	37,533	<b>37,533</b>
308-906-000-993.000    Paying Agent Fees	0	0	750	0	0	<b>0</b>
	0	0	220,508	223,627	223,533	<b>223,533</b>
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>220,508</b>	<b>223,627</b>	<b>223,533</b>	<b>223,533</b>

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

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

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

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

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Changes in Fund Balance

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

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	762,681	759,186	760,448	760,448	761,350	<b>761,350</b>
Expenditures	762,681	759,186	760,448	760,448	761,350	<b>761,350</b>
Excess of Revenues Over (Under) Expenses	0	0	0	0	0	<b>0</b>
Fund Balance - Beginning of Year	0	0	0	0	0	<b>0</b>
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
352-000-000-699.202 Cont.-Major Street Fund	534,995	479,619	610,448	517,655	611,350	<b>611,350</b>
352-000-000-699.895 Cont.-Special Assmt. Fund	227,686	279,567	150,000	242,793	150,000	<b>150,000</b>
<b>Total Revenues</b>	<b>762,681</b>	<b>759,186</b>	<b>760,448</b>	<b>760,448</b>	<b>761,350</b>	<b>761,350</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Debt Service :</b>						
352-906-000-991.000 Principal	560,000	570,000	585,000	585,000	600,000	<b>600,000</b>
352-906-000-992.000 Interest	202,681	189,186	175,448	175,448	161,350	<b>161,350</b>
	<b>762,681</b>	<b>759,186</b>	<b>760,448</b>	<b>760,448</b>	<b>761,350</b>	<b>761,350</b>
<b>Total Expenditures</b>	<b>762,681</b>	<b>759,186</b>	<b>760,448</b>	<b>760,448</b>	<b>761,350</b>	<b>761,350</b>

## (366) 2013 City Hall Refunding Debt Service Fund

**PURPOSE** - This Fund is used to account for the payment of interest and principal on the \$ 8.275 million City of Jackson 2013 Unlimited Tax General Obligation Refunding Bonds, which are dated February 5, 2013. These Bonds were issued to refinance substantially all of the City's existing Unlimited Tax General Obligation Bonds - Series 2003 and 2003B - and paying the costs incidental to the issuance of the Bonds. .

**CHARACTER** - Pursuant to the Bond Resolution, the Refunding Bonds issued in 2013 are unlimited tax general obligations of the City secured by its full faith and credit. The Bonds are payable from ad valorem taxes that may be levied on all taxable property within the City without limitation as to rate or amount. The refunding was undertaken to achieve debt service savings.

**AUTHORITY** - The 2013 Unlimited Tax General Obligation Refunding Bonds were issued under the provisions of Act 34, Public Acts of Michigan, 2001, and were authorized by Resolution of the City Council adopted December 11, 2012.

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Changes in Fund Balance

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

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	798,436	881,706	777,100	827,990	0	0
Expenditures	805,800	802,800	800,500	942,208	0	0
Excess of Revenues Over (Under) Expenses	(7,364)	78,906	(23,400)	(114,218)	0	0
Fund Balance - Beginning of Year	42,676	35,312	114,218	114,218	0	0
<b>Fund Balance - End of Year</b>	<b>35,312</b>	<b>114,218</b>	<b>90,818</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
366-000-000-402.000 Property Taxes	746,461	770,841	728,000	787,000	0	0
366-000-000-432.000 Payments in Lieu of Tax	3,332	3,627	3,600	0	0	0
366-000-000-441.000 Local Comm Stab Share Tax	45,941	101,707	43,000	38,490	0	0
366-000-000-664.000 Interest	2,702	5,531	2,500	2,500	0	0
<b>Total Revenues</b>	<b>798,436</b>	<b>881,706</b>	<b>777,100</b>	<b>827,990</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Contractual &amp; Other:</b>						
366-906-000-818.000 Contractual Service	-1,000	0	0	0	0	0
366-906-000-962.000 Uncollect. Accts-MTT Ref.	0	0	2,500	0	0	0
366-906-000-995.367 Cont.-2021 City Hall Ref. D/	0	0	0	210,283	0	0
	<b>-1,000</b>	<b>0</b>	<b>2,500</b>	<b>210,283</b>	<b>0</b>	<b>0</b>
<b>Debt Service :</b>						
366-906-000-991.000 Principal	600,000	620,000	640,000	640,000	0	0
366-906-000-992.000 Interest	206,550	182,550	157,750	91,675	0	0
366-906-000-993.000 Paying Agent Fees	250	250	250	250	0	0
	<b>806,800</b>	<b>802,800</b>	<b>798,000</b>	<b>731,925</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>805,800</b>	<b>802,800</b>	<b>800,500</b>	<b>942,208</b>	<b>0</b>	<b>0</b>

## (367) 2021 City Hall Refunding Debt Service Fund

**PURPOSE** - This Fund is used to account for the payment of interest and principal on the \$ 4,382 million City of Jackson 2021 Unlimited Tax General Obligation (City Hall) Refunding Bonds, which are dated March 24, 2021. These Bonds were issued to refinance the 2013 Unlimited Tax General Obligation (City Hall) Refunding Bonds and paying the costs incidental to the issuance of the Bonds.

**CHARACTER** - Pursuant to the Bond Resolution, the Refunding Bonds issued in 2021 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.

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 367 2021 City Hall Refunding Debt Service Fund***

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	0	0	0	4,592,283	680,600	<b>680,600</b>
Expenditures	0	0	0	4,523,075	734,840	<b>734,840</b>
Excess of Revenues Over (Under) Expenses	0	0	0	69,208	(54,240)	<b>(54,240)</b>
Fund Balance - Beginning of Year	0	0	0	0	69,208	<b>69,208</b>
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>69,208</b>	<b>14,968</b>	<b>14,968</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

***Fund 367 2021 City Hall Refunding Debt Service Fund***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
367-000-000-402.000 Property Taxes	0	0	0	0	650,000	<b>650,000</b>
367-000-000-432.000 Payments in Lieu of Tax	0	0	0	0	3,600	<b>3,600</b>
367-000-000-441.000 Local Comm Stab Share Tax	0	0	0	0	25,000	<b>25,000</b>
367-000-000-664.000 Interest	0	0	0	0	2,000	<b>2,000</b>
367-000-000-696.000 Bond Proceeds	0	0	0	4,382,000	0	<b>0</b>
367-000-000-699.366 Cont.-2013 City Hall Ref. D/	0	0	0	210,283	0	<b>0</b>
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,592,283</b>	<b>680,600</b>	<b>680,600</b>

**Expenditure Detail**

***Fund 367 2021 City Hall Refunding Debt Service Fund***  
***Dept 906 Debt Service***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Contractual &amp; Other:</b>						
367-906-000-818.000 Contractual Service	0	0	0	52,000	0	<b>0</b>
367-906-000-963.396 Escrow Transfer	0	0	0	4,471,075	0	<b>0</b>
367-906-000-962.000 Uncollect. Accts-MTT Ref.	0	0	0	0	0	<b>0</b>
	0	0	0	4,523,075	0	<b>0</b>
<b>Debt Service :</b>						
367-906-000-991.000 Principal	0	0	0	0	687,000	<b>687,000</b>
367-906-000-992.000 Interest	0	0	0	0	47,840	<b>47,840</b>
367-906-000-993.000 Paying Agent Fees	0	0	0	0	0	<b>0</b>
	0	0	0	0	734,840	<b>734,840</b>
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,523,075</b>	<b>734,840</b>	<b>734,840</b>

## (368) Building Authority Debt Service Fund

**PURPOSE** - This Fund is used to account for the payment of interest and principal on debt issued by the City of Jackson Building Authority.

**CHARACTER** - Lease payments on the assets purchased/constructed which were financed by the Building Authority debt amount are charged in amounts equal to the annual debt service payments. Title on those assets financed remains with the Building Authority until the final debt service payment is made and the related debt is retired.

**AUTHORITY** - This Fund was established by adoption of a "Resolution Establishing Building Authority" on June 4, 1991, under the provisions of Act 31, Public Acts of 1948, as amended, and is required by the respective Bond Authorizing Resolution relating to each of the bond issues outstanding.

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Changes in Fund Balance

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

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	48,366	0	0	0	0	0
Expenditures	51,312	0	0	0	0	0
Excess of Revenues Over (Under) Expenses	(2,946)	0	0	0	0	0
Fund Balance - Beginning of Year	2,946	0	0	0	0	0
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
368-000-000-667.000 Rents & Royalties	48,366	0	0	0	0	0
<b>Total Revenues</b>	<b>48,366</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Debt Service :</b>						
368-906-000-991.000 Principal	50,000	0	0	0	0	0
368-906-000-992.000 Interest	1,312	0	0	0	0	0
368-906-000-993.000 Paying Agent Fees	0	0	0	0	0	0
	51,312	0	0	0	0	0
<b>Total Expenditures</b>	<b>51,312</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

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

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

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

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Changes in Fund Balance

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

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	139,316	140,863	142,186	142,186	143,275	<b>143,275</b>
Expenditures	139,316	140,863	142,186	142,186	143,275	<b>143,275</b>
Excess of Revenues Over (Under) Expenses	0	0	0	0	0	<b>0</b>
Fund Balance - Beginning of Year	0	0	0	0	0	<b>0</b>
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
385-000-000-699.245    Cont.-Public Imp. Fund	139,316	140,863	142,186	142,186	143,275	<b>143,275</b>
<b>Total Revenues</b>	<b>139,316</b>	<b>140,863</b>	<b>142,186</b>	<b>142,186</b>	<b>143,275</b>	<b>143,275</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Debt Service :</b>						
385-906-000-991.000    Principal	122,000	125,000	128,000	128,000	131,000	<b>131,000</b>
385-906-000-992.000    Interest	17,316	15,863	14,186	14,186	12,275	<b>12,275</b>
	<b>139,316</b>	<b>140,863</b>	<b>142,186</b>	<b>142,186</b>	<b>143,275</b>	<b>143,275</b>
<b>Total Expenditures</b>	<b>139,316</b>	<b>140,863</b>	<b>142,186</b>	<b>142,186</b>	<b>143,275</b>	<b>143,275</b>

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

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

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

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

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Changes in Fund Balance

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

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	1,437,709	1,432,375	1,438,000	1,438,000	1,443,000	<b>1,443,000</b>
Expenditures	1,437,709	1,432,375	1,438,000	1,438,000	1,443,000	<b>1,443,000</b>
Excess of Revenues Over (Under) Expenses	0	0	0	0	0	<b>0</b>
Fund Balance - Beginning of Year	0	0	0	0	0	<b>0</b>
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
386-000-000-699.101 Cont.-General Fund	0	115,593	116,047	116,047	116,450	<b>116,450</b>
386-000-000-699.202 Cont.-Major St. Fund	102,221	101,842	102,242	102,242	102,597	<b>102,597</b>
386-000-000-699.203 Cont.-Local St. Fund	103,803	103,417	103,824	103,824	104,185	<b>104,185</b>
386-000-000-699.245 Cont.-Public Imp. Fund	191,215	74,914	75,207	75,207	75,469	<b>75,469</b>
386-000-000-699.514 Cont.-Auto Parking Fund	112,716	112,298	112,739	112,739	113,131	<b>113,131</b>
386-000-000-699.590 Cont.-Sewer Fund	239,379	238,490	239,427	239,427	240,260	<b>240,260</b>
386-000-000-699.591 Cont.-Water Fund	632,736	630,388	632,864	632,864	635,064	<b>635,064</b>
386-000-000-699.661 Cont.-Mtr. Pool & Gar. Fd.	55,639	55,433	55,650	55,650	55,844	<b>55,844</b>
<b>Total Revenues</b>	<b>1,437,709</b>	<b>1,432,375</b>	<b>1,438,000</b>	<b>1,438,000</b>	<b>1,443,000</b>	<b>1,443,000</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Debt Service :</b>						
386-906-000-991.000 Principal	800,000	775,000	800,000	800,000	825,000	<b>825,000</b>
386-906-000-992.000 Interest	637,209	656,875	637,500	637,500	617,500	<b>617,500</b>
386-906-000-993.000 Paying Agent Fees	500	500	500	500	500	<b>500</b>
	<b>1,437,709</b>	<b>1,432,375</b>	<b>1,438,000</b>	<b>1,438,000</b>	<b>1,443,000</b>	<b>1,443,000</b>
<b>Total Expenditures</b>	<b>1,437,709</b>	<b>1,432,375</b>	<b>1,438,000</b>	<b>1,438,000</b>	<b>1,443,000</b>	<b>1,443,000</b>

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

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

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

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

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Changes in Fund Balance

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

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	415,620	420,868	420,852	420,852	415,704	<b>415,704</b>
Expenditures	415,620	420,868	420,852	420,852	415,704	<b>415,704</b>
Excess of Revenues Over (Under) Expenses	0	0	0	0	0	<b>0</b>
Fund Balance - Beginning of Year	1,900	1,900	1,900	1,900	1,900	<b>1,900</b>
<b>Fund Balance - End of Year</b>	<b>1,900</b>	<b>1,900</b>	<b>1,900</b>	<b>1,900</b>	<b>1,900</b>	<b>1,900</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
389-000-000-699.489    Cont. - BRA Fund	415,620	420,868	420,852	420,852	415,704	<b>415,704</b>
<b>Total Revenues</b>	<b>415,620</b>	<b>420,868</b>	<b>420,852</b>	<b>420,852</b>	<b>415,704</b>	<b>415,704</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Debt Service :</b>						
389-906-000-991.000    Principal	180,000	190,000	195,000	195,000	195,000	<b>195,000</b>
389-906-000-992.000    Interest	235,620	230,868	225,852	225,852	220,704	<b>220,704</b>
	415,620	420,868	420,852	420,852	415,704	<b>415,704</b>
<b>Total Expenditures</b>	<b>415,620</b>	<b>420,868</b>	<b>420,852</b>	<b>420,852</b>	<b>415,704</b>	<b>415,704</b>

## (391) 2021 BRA TIF Refunding Debt Service Fund

**PURPOSE** - This Fund is used to account for the payment of interest and principal on \$ 4.272 million City of Jackson Brownfield Redevelopment Authority Tax Increment Refunding Bonds, Series 2021, dated 3/24/21. These Bonds were issued for the purpose refunding the Authority's Tax Increment Bonds, Series 2012, dated 3/14/12 (the "Prior Bonds"), consisting of bonds maturing June 1, 2022 through June 1, 2024, and June 1, 2030 through June 16, 2031, 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 resolutions adopted by the Brownfield Redevelopment Authority as well as the City on February 9, 2021.

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 391 2021 BRA TIF Refunding Debt Service Fund***

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	0	0	0	4,350,684	758,700	<b>758,700</b>
Expenditures	0	0	0	4,350,684	758,700	<b>758,700</b>
Excess of Revenues Over (Under) Expenses	0	0	0	0	0	<b>0</b>
Fund Balance - Beginning of Year	0	0	0	0	0	<b>0</b>
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

***Fund 391 2021 BRA TIF Refunding Debt Service Fund***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
391-000-000-696.000 Bond Proceeds	0	0	0	4,272,000	0	0
391-000-000-699.489 Cont. - BRA Fund	0	0	0	78,684	758,700	758,700
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,350,684</b>	<b>758,700</b>	<b>758,700</b>

**Expenditure Detail**

***Fund 391 2021 BRA TIF Refunding Debt Service Fund***  
***Dept 906 Debt Service***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Contractual &amp; Other:</b>						
391-906-000-818.000 Contractual Service	0	0	0	52,000	0	0
391-906-000-963.396 Escrow Transfer	0	0	0	4,298,684	0	0
	0	0	0	4,350,684	0	0
<b>Debt Service :</b>						
391-906-000-991.000 Principal	0	0	0	0	668,000	668,000
391-906-000-992.000 Interest	0	0	0	0	90,700	90,700
	0	0	0	0	758,700	758,700
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,350,684</b>	<b>758,700</b>	<b>758,700</b>

## (394) 2001 DDA TIF Debt Service Fund

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

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

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

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Changes in Fund Balance

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

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	2,200,750	2,330,750	2,460,750	2,460,750	2,597,987	<b>2,597,987</b>
Expenditures	2,200,750	2,330,750	2,460,750	2,460,750	2,597,987	<b>2,597,987</b>
Excess of Revenues Over (Under) Expenses	0	0	0	0	0	<b>0</b>
Fund Balance - Beginning of Year	637	637	637	637	637	<b>637</b>
<b>Fund Balance - End of Year</b>	<b>637</b>	<b>637</b>	<b>637</b>	<b>637</b>	<b>637</b>	<b>637</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
394-000-000-699.494    Cont.-DDA Project Fund	2,200,750	2,330,750	2,460,750	2,460,750	2,597,987	<b>2,597,987</b>
<b>Total Revenues</b>	<b>2,200,750</b>	<b>2,330,750</b>	<b>2,460,750</b>	<b>2,460,750</b>	<b>2,597,987</b>	<b>2,597,987</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Debt Service :</b>						
394-906-000-991.000    Principal	817,608	815,453	810,299	810,299	804,697	<b>804,697</b>
394-906-000-992.000    Interest	1,382,392	1,514,547	1,649,701	1,649,701	1,792,540	<b>1,792,540</b>
394-906-000-993.000    Paying Agent Fees	750	750	750	750	750	<b>750</b>
	<b>2,200,750</b>	<b>2,330,750</b>	<b>2,460,750</b>	<b>2,460,750</b>	<b>2,597,987</b>	<b>2,597,987</b>
<b>Total Expenditures</b>	<b>2,200,750</b>	<b>2,330,750</b>	<b>2,460,750</b>	<b>2,460,750</b>	<b>2,597,987</b>	<b>2,597,987</b>

## (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 2021/22 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 395 2019 DDA TIF Refunding Debt Service Fund***

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	0	5,822,667	206,687	206,687	205,630	<b>205,630</b>
Expenditures	0	5,821,706	206,687	207,437	205,630	<b>205,630</b>
Excess of Revenues Over (Under) Expenses	0	961	0	(750)	0	<b>0</b>
Fund Balance - Beginning of Year	0	0	961	961	211	<b>211</b>
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>961</b>	<b>961</b>	<b>211</b>	<b>211</b>	<b>211</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

***Fund 395 2019 DDA TIF Refunding Debt Service Fund***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
395-000-000-696.000 Bond Proceeds	0	5,715,000	0	0	0	0
395-000-000-699.494 Cont.-DDA Project Fund	0	107,667	206,687	206,687	205,630	<b>205,630</b>
<b>Total Revenues</b>	<b>0</b>	<b>5,822,667</b>	<b>206,687</b>	<b>206,687</b>	<b>205,630</b>	<b>205,630</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Contractual &amp; Other:</b>						
395-906-000-818.000 Contractual Service	0	75,302	0	750	0	0
395-906-000-963.395 Escrow Transfer	0	5,638,737	0	0	0	0
	0	5,714,039	0	750	0	0
<b>Debt Service :</b>						
395-906-000-991.000 Principal	0	30,000	35,000	35,000	35,000	<b>35,000</b>
395-906-000-992.000 Interest	0	77,667	171,687	171,687	170,630	<b>170,630</b>
	0	107,667	206,687	206,687	205,630	<b>205,630</b>
<b>Total Expenditures</b>	<b>0</b>	<b>5,821,706</b>	<b>206,687</b>	<b>207,437</b>	<b>205,630</b>	<b>205,630</b>

## (396) 2011 DDA TIF Refunding Debt Service Fund

**PURPOSE** - This Fund is used to account for the payment of interest and principal on the \$ 5.395 million City of Jackson Downtown Development Authority Refunding Bonds, Series 2011, which are dated September 28, 2011. These Bonds were issued to refinance the callable portion of the existing 2001 DDA Bonds maturing June 1, 2012 - 2015, inclusive, and paying the costs incidental to the issuance of the Bonds. The prior bonds maturing June 1, 2016 - 2021, inclusive, were not refunded and will be paid by the City as scheduled.

**CHARACTER** - The Bonds were issued in anticipation of the collection of future tax increment revenues derived from the DDA's Plans and collected within the Development Area. The refunding was undertaken to refund, restructure and defease the 2001 DDA Bonds so as to give the City and DDA financial flexibility and to defer debt service to allow more time for economic growth and recovery in the DDA.

**AUTHORITY** - The Bonds were issued under the provisions of Act 34 of the Public Acts of Michigan of 2001, as amended, and Act 197 of the Public Acts of Michigan of 1975, as amended and the resolution of the City Council adopted on March 8, 2011. *NOTE: These bonds were refunded with the issuance of the (395) 2019 DDA TIF Refunding Bonds.*

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Changes in Fund Balance

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

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	247,575	122,981	0	0	0	0
Expenditures	247,575	123,412	0	0	0	0
Excess of Revenues Over (Under) Expenses	0	(431)	0	0	0	0
Fund Balance - Beginning of Year	431	431	0	0	0	0
<b>Fund Balance - End of Year</b>	<b>431</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
396-000-000-699.494    Cont.-DDA Project Fund	247,575	122,981	0	0	0	0
<b>Total Revenues</b>	<b>247,575</b>	<b>122,981</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Debt Service:</b>						
396-906-000-991.000    Principal	0	0	0	0	0	0
396-906-000-992.000    Interest	246,825	123,412	0	0	0	0
396-906-000-993.000    Paying Agent Fees	750	0	0	0	0	0
	<b>247,575</b>	<b>123,412</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>247,575</b>	<b>123,412</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## (397) 2012 BRA TIF Refunding Debt Service Fund

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

**CHARACTER** - The Bonds are issued in anticipation of the collection of future tax increment revenues derived from the BRA's approved Plan attributable to increases in value of real and personal property on the Eligible Property (Consumers Energy Headquarters). These revenues, which will 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 2021/22 Adopted Budget Analysis of Changes in Fund Balance

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

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	739,369	753,769	787,319	703,555	0	0
Expenditures	739,369	753,769	787,319	708,084	0	0
Excess of Revenues Over (Under) Expenses	0	0	0	(4,529)	0	0
Fund Balance - Beginning of Year	4,529	4,529	4,529	4,529	0	0
<b>Fund Balance - End of Year</b>	<b>4,529</b>	<b>4,529</b>	<b>4,529</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
397-000-000-699.489    Cont. - BRA Fund	739,369	753,769	787,319	703,555	0	0
<b>Total Revenues</b>	<b>739,369</b>	<b>753,769</b>	<b>787,319</b>	<b>703,555</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Debt Service :</b>						
397-906-000-991.000    Principal	515,000	550,000	605,000	605,000	0	0
397-906-000-992.000    Interest	224,169	203,569	181,569	102,884	0	0
397-906-000-993.000    Paying Agent Fees	200	200	750	200	0	0
	<b>739,369</b>	<b>753,769</b>	<b>787,319</b>	<b>708,084</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>739,369</b>	<b>753,769</b>	<b>787,319</b>	<b>708,084</b>	<b>0</b>	<b>0</b>



# Capital Projects Funds

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

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## (401) Capital Projects Fund

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

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

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

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 401 Capital Projects Fund***

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	247,371	203,456	239,213	216,193	500	<b>500</b>
Expenditures	200,888	273,918	238,713	234,039	0	<b>0</b>
Excess of Revenues Over (Under) Expenditures	46,483	(70,462)	500	(17,846)	500	<b>500</b>
Fund Balance - Beginning of Year	89,063	135,546	65,084	65,084	47,238	<b>47,238</b>
<b>Fund Balance - End of Year</b>	<b>135,546</b>	<b>65,084</b>	<b>65,584</b>	<b>47,238</b>	<b>47,738</b>	<b>47,738</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

**Fund 401 Capital Projects Fund**

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
401-000-000-664.000 Interest	565	646	500	500	500	500
401-000-000-675.006 Donations - Weatherwax (Tree Proj)	29,800	4,428	0	0	0	0
401-000-000-675.016 Donations - Beech Tree Dog Park	0	0	0	70,278	0	0
401-000-000-675.021 Donations - Loomis Park	0	10,000	0	0	0	0
401-000-000-675.050 Donations - DiscGolf (Kiwanis)	0	777	0	0	0	0
401-000-000-675.054 Donations - Public Arts (PY Mural))	8,866	0	0	0	0	0
401-000-000-675.069 Donations - CP Fed Credit Union	32,500	32,500	0	0	0	0
401-000-000-699.101 Cont.- General Fund (Cell Towers)	34,863	0	0	0	0	0
401-000-000-699.245 Cont.- Public Improvement Fund	140,777	155,105	238,713	145,415	0	0
<b>Total Revenues</b>	<b>247,371</b>	<b>203,456</b>	<b>239,213</b>	<b>216,193</b>	<b>500</b>	<b>500</b>

**Expenditure Detail**

**Fund 401 Capital Projects Fund**

**Dept 901 Capital Projects**

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Capital Outlay:</b>						
401-901-000-974.035 Sharp Park Tree Restoration Project	29,800	39,300	0	0	0	0
401-901-000-975.019 Loomis Park Playground	0	40,080	0	0	0	0
401-901-000-975.031 Traffic Circle Enhancement	140,777	45,302	178,713	38,400	0	0
401-901-000-975.047 Blackman Park Improvements	0	34,749	0	0	0	0
401-901-000-975.054 Public Arts Committee	30,311	4,684	0	17,569	0	0
401-901-000-975.059 Sharp Park Mini Golf Improvemts.	0	0	60,000	60,000	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	109,803	0	47,015	0	0
401-901-000-975.080 Beech Tree Dog Park	0	0	0	70,278	0	0
<b>Total Expenditures</b>	<b>200,888</b>	<b>273,918</b>	<b>238,713</b>	<b>234,039</b>	<b>0</b>	<b>0</b>

## (402) Water Equipment and Replacement Fund

**PURPOSE** - This Fund is used to account for monies set aside to replace existing equipment of the Water Department.

**CHARACTER** - Transfers from the Water Fund (591) supply this Fund with the monies necessary to purchase or contract machinery, vehicles, building improvements and other capital-type items.

**AUTHORITY** - This Fund was established on July 1, 1988, with the formal adoption of the fiscal year 1988/89 budget by the City Commission.

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Changes in Fund Balance

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

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	3,878,981	6,781,313	4,753,149	3,913,757	3,269,754	<b>3,269,754</b>
Expenditures:	4,735,619	4,714,208	5,914,118	5,600,342	4,995,759	<b>4,995,759</b>
Excess of Revenues Over (Under) Expenditures	(856,638)	2,067,105	(1,160,969)	(1,686,585)	(1,726,005)	<b>(1,726,005)</b>
Fund Balance - Beginning of Year	5,909,583	5,052,945	7,120,050	7,120,050	5,433,465	<b>5,433,465</b>
<b>Fund Balance - End of Year</b>	<b>5,052,945</b>	<b>7,120,050</b>	<b>5,959,081</b>	<b>5,433,465</b>	<b>3,707,460</b>	<b>3,707,460</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
402-000-000-664.000 Interest	72,214	66,531	21,855	32,250	22,511	22,511
402-000-000-699.486 Cont.-2018 Cap. Imp. Bond Fund	2,233,220	3,517,882	0	0	0	0
402-000-000-699.591 Cont.-Water Fund	1,573,547	3,196,900	4,731,294	3,881,507	3,247,243	3,247,243
<b>Total Revenues</b>	<b>3,878,981</b>	<b>6,781,313</b>	<b>4,753,149</b>	<b>3,913,757</b>	<b>3,269,754</b>	<b>3,269,754</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

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

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
402-458-000-703.000 Salaries and Wages	70,300	70,517	79,154	131,403	83,574	<b>83,574</b>
402-458-000-707.000 Wages-Temporary	0	0	0	2,201	0	<b>0</b>
402-458-000-708.000 Unemployment	3	3	8	10	9	<b>9</b>
402-458-000-709.000 Employers FICA	4,959	5,043	6,055	10,374	6,393	<b>6,393</b>
402-458-000-713.000 Overtime	87	43	0	2,000	0	<b>0</b>
402-458-000-715.000 Pension-General	6,801	8,704	9,831	17,383	10,246	<b>10,246</b>
402-458-000-716.000 Pension-MERS DC	0	0	263	0	690	<b>690</b>
402-458-000-718.000 Health Insurance	13,414	12,475	11,230	27,479	13,965	<b>13,965</b>
402-458-000-723.000 Health Ins.-MERS HSA	0	0	272	0	641	<b>641</b>
402-458-000-724.000 Workers Compensation	204	207	219	529	229	<b>229</b>
402-458-000-725.000 Other Fringe Benefits	855	393	961	1,311	1,031	<b>1,031</b>
	<b>96,623</b>	<b>97,385</b>	<b>107,993</b>	<b>192,690</b>	<b>116,778</b>	<b>116,778</b>
<b>Material and Supplies:</b>						
402-458-000-782.000 Materials	40	944	600	600	600	<b>600</b>
	<b>40</b>	<b>944</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>600</b>
<b>Contractual and Other:</b>						
402-458-000-818.000 Contractual Services	1,768,143	1,443,682	2,855,151	2,559,989	2,890,749	<b>2,890,749</b>
402-458-000-943.000 Equipment Rental - MP	0	0	2,000	2,000	2,000	<b>2,000</b>
402-458-000-961.641 PW Overhead	0	0	600	1,000	600	<b>600</b>
402-458-000-961.642 ENG Overhead	59,885	60,761	63,323	106,722	66,859	<b>66,859</b>
	<b>1,828,028</b>	<b>1,504,443</b>	<b>2,921,074</b>	<b>2,669,711</b>	<b>2,960,208</b>	<b>2,960,208</b>
<b>Contractual and Other:</b>						
402-458-000-984.000 Software	0	5,875	5,875	5,875	5,875	<b>5,875</b>
	<b>0</b>	<b>5,875</b>	<b>5,875</b>	<b>5,875</b>	<b>5,875</b>	<b>5,875</b>
<b>New Water Main Construction</b>	<b>1,924,691</b>	<b>1,608,647</b>	<b>3,035,542</b>	<b>2,868,876</b>	<b>3,083,461</b>	<b>3,083,461</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b><u>WORK PROJECT DETAIL</u></b>				
<b>Work Project Titles:</b>				
Misc Water Projects	41,000	55,047	53,700	<b>53,700</b>
Water Mapping & Gis	99,910	99,910	99,910	<b>99,910</b>
Aerial Photography	0	1,000	8,000	<b>8,000</b>
Biddle: Mechanic to Martin Luther King Jr Dr	0	16,560	206,080	<b>206,080</b>
Burr: Perrine to State	0	3,887	91,651	<b>91,651</b>
Clinton: West end to Glick	296,800	160,815	50,114	<b>50,114</b>
Cooley Pl: Morell to Biddle	0	19,170	238,560	<b>238,560</b>
Douglas: West to Mound	415,310	31,410	390,880	<b>390,880</b>
Franklin: Brown to West Avenue	89,837	585,371	0	<b>0</b>
Greenwood: Griswold to Morrell	0	68,369	23,020	<b>23,020</b>
Lead Service Line Replacement (by Contractor)	0	143,332	0	<b>0</b>
Lead Service Line Replacement (by DPW staff)	0	33,458	0	<b>0</b>
Martin Luther King Jr Drive: Morrell to Mason	146,190	307,170	0	<b>0</b>
Mason: Blackstone to Greenwood	349,160	0	0	<b>0</b>
Morrell: Greenwood to Martin Luther King Jr Dr	654,240	682,776	206,916	<b>206,916</b>
Perrine: Michigan to Burr	0	17,320	222,273	<b>222,273</b>
Steward: RR to Ganson	441,960	504,804	152,897	<b>152,897</b>
Third: Washington to Michigan	367,360	0	0	<b>0</b>
Transmission Main: Pearl, Cooper to Waterloo	110,875	74,960	577,614	<b>577,614</b>
Transmission Main: Elizabeth, VanDorn to State	22,900	20,320	274,800	<b>274,800</b>
Transmission Main: Hupp, Cooper to Morrell & Morrell, Hupp to Elm	0	20,803	20,803	<b>20,803</b>
West Ave: Franklin to Washington	0	22,394	466,243	<b>466,243</b>
	<b>3,035,542</b>	<b>2,868,876</b>	<b>3,083,461</b>	<b>3,083,461</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

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

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Capital Outlay:</b>						
402-591-000-975.000 Building Additions	11,386	2,000	142,700	167,700	167,700	167,700
402-591-000-975.075 DPW WTP/WWTP Bldgs.	73,267	1,865,555	0	300,116	0	0
402-591-000-980.001 Office Equipment	2,192	3,090	7,240	21,346	8,200	8,200
402-591-000-981.000 Vehicles/Enterprise Lease	110,457	11,333	54,518	41,156	196,614	196,614
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	877,544	198,808	254,092	244,092	193,050	193,050
402-591-000-985.001 Meters	338,758	266,823	529,000	220,000	370,000	370,000
402-591-000-985.002 Wellfield	0	78,095	85,770	5,770	86,000	86,000
402-591-000-985.003 Pumping Station	0	0	7,000	7,000	9,000	9,000
402-591-000-985.004 Storage Tanks	0	0	500	500	750	750
402-591-000-985.005 Engineering	143,770	208,447	190,500	116,530	171,250	171,250
402-591-000-985.006 Treatment Plant	1,208,178	429,292	1,518,626	1,518,626	619,750	619,750
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	41,118	45,130	45,130	46,484	46,484
	<b>2,810,928</b>	<b>3,105,561</b>	<b>2,878,576</b>	<b>2,731,466</b>	<b>1,912,298</b>	<b>1,912,298</b>
<b>Total Capital Assets-Other</b>	<b>2,810,928</b>	<b>3,105,561</b>	<b>2,878,576</b>	<b>2,731,466</b>	<b>1,912,298</b>	<b>1,912,298</b>
<b>Total Expenses</b>	<b>4,735,619</b>	<b>4,714,208</b>	<b>5,914,118</b>	<b>5,600,342</b>	<b>4,995,759</b>	<b>4,995,759</b>

## (403) Lead Service Line Replacement Fund

**PURPOSE** - This Fund is used to account for monies set aside for lead service line replacement throughout the City of Jackson's Water Distribution System.

**CHARACTER** - Transfers from the Water Fund (591), and both Federal and/or State Grants as they become available supply this Fund with the monies necessary to cover the expenses incurred in the replacement of lead service lines. Per the State of Michigan Lead and Copper Rule under the authority Safe Water Drinking Act 399 water supplies with lead service lines, regardless of lead action level values, must replace all lead service lines at an average rate of 5 percent per year, not to exceed 20 years, or in accordance with an alternate schedule incorporated into an asset management plan and approved by EGLE. The full lead service line from the water main to the meter must be replaced at water supply expense, regardless of ownership.

**AUTHORITY** - This fund was established on May 25, 2021, with the formal adoption of a fiscal year 2021/22 budget by the City Council.

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 403 Lead Service Line Replacement***

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	0	0	0	103,952	845,246	<b>845,246</b>
Expenditures:	0	0	0	103,952	845,246	<b>845,246</b>
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	<b>0</b>
Fund Balance - Beginning of Year	0	0	0	0	0	<b>0</b>
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

*Fund 403 Lead Service Line Replacement*

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
403-000-000-539.xxx    State MI DWRF-Disadvantage Comm LE	0	0	0	0	482,096	<b>482,096</b>
403-000-000-664.000    Interest	0	0	0	0	0	<b>0</b>
403-000-000-699.591    Cont.-Water Fund	0	0	0	103,952	363,150	<b>363,150</b>
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>103,952</b>	<b>845,246</b>	<b>845,246</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

***Fund 403 Lead Service Line Replacement***  
***Dept 542 Service Line Replacement***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Personal Services:</b>						
403-542-000-703.000 Salaries and Wages	0	0	0	16,164	119,175	119,175
403-542-000-707.000 Wages-Temporary	0	0	0	0	0	0
403-542-000-708.000 Unemployment	0	0	0	1	3	3
403-542-000-709.000 Employers FICA	0	0	0	1,237	9,117	9,117
403-542-000-713.000 Overtime	0	0	0	0	0	0
403-542-000-715.000 Pension-General	0	0	0	2,082	14,611	14,611
403-542-000-716.000 Pension-MERS DC	0	0	0	488	2,860	2,860
403-542-000-718.000 Health Insurance	0	0	0	7,425	34,619	34,619
403-542-000-723.000 Health - MERS H.S.A.	0	0	0	904	6,427	6,427
403-542-000-724.000 Workers Compensation	0	0	0	78	542	542
403-542-000-725.000 Other Fringe Benefits	0	0	0	1,771	3,675	3,675
	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,150</b>	<b>191,029</b>	<b>191,029</b>
<b>Material and Supplies:</b>						
403-542-000-782.000 Materials	0	0	0	5,960	79,820	79,820
	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,960</b>	<b>79,820</b>	<b>79,820</b>
<b>Contractual and Other:</b>						
403-542-000-818.000 Contractual Services	0	0	0	45,764	285,740	285,740
403-542-000-943.000 Equipment Rental - MP	0	0	0	19,760	264,550	264,550
403-542-000-961.641 PW Overhead	0	0	0	2,318	24,107	24,107
403-542-000-961.642 ENG Overhead	0	0	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>67,842</b>	<b>574,397</b>	<b>574,397</b>
<b>Capital Outlay:</b>						
403-542-000-984.000 Software	0	0	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Lead Service Line Replacement</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>103,952</b>	<b>845,246</b>	<b>845,246</b>

**WORK PROJECT DETAIL**

<b>Work Project Titles:</b>						
Lead Service Records & Coordination				0	20,212	60,635
Lead Service Replacement - Full				0	47,794	314,567
Lead Service Replacement - Partial				0	35,946	470,044
				<b>0</b>	<b>103,952</b>	<b>845,246</b>
				<b>0</b>	<b>103,952</b>	<b>845,246</b>

## (404) Sanitary Sewer Maintenance Fund

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

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

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

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Changes in Fund Balance

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

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	266,856	229,760	416,641	368,991	391,202	<b>391,202</b>
Expenditures	266,856	229,760	416,641	368,991	391,202	<b>391,202</b>
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	<b>0</b>
Fund Balance - Beginning of Year	0	0	0	0	0	<b>0</b>
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

*Fund 404 Sanitary Sewer Maintenance Fund*

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
404-000-000-664.000 Interest	63	14	0	0	0	<b>0</b>
404-000-000-699.590 Cont.-Sewer Fund	266,793	229,746	416,641	368,991	391,202	<b>391,202</b>
<b>Total Revenues</b>	<b>266,856</b>	<b>229,760</b>	<b>416,641</b>	<b>368,991</b>	<b>391,202</b>	<b>391,202</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

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

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
404-456-000-703.000 Salaries and Wages	63,342	64,209	66,874	66,874	68,880	<b>68,880</b>
404-456-000-708.000 Unemployment	5	6	8	8	8	<b>8</b>
404-456-000-709.000 Employers FICA	4,854	5,097	5,942	5,827	6,002	<b>6,002</b>
404-456-000-713.000 Overtime	4,219	7,641	9,296	9,296	9,575	<b>9,575</b>
404-456-000-715.000 Pension-General	6,582	8,717	9,647	9,338	9,619	<b>9,619</b>
404-456-000-716.000 Pension-MERS DC	317	404	756	1,143	1,177	<b>1,177</b>
404-456-000-718.000 Health Insurance	13,579	12,411	18,861	18,861	20,181	<b>20,181</b>
404-456-000-723.000 Health - MERS HSA	520	610	1,062	1,062	1,094	<b>1,094</b>
404-456-000-724.000 Workers Compensation	929	785	801	801	825	<b>825</b>
404-456-000-725.000 Other Fringe Benefits	373	296	1,368	1,368	1,409	<b>1,409</b>
	<u>94,720</u>	<u>100,176</u>	<u>114,615</u>	<u>114,578</u>	<u>118,770</u>	<u><b>118,770</b></u>
<b>Material and Supplies:</b>						
404-456-000-756.000 Operating Supplies	624	2,403	0	2,500	2,500	<b>2,500</b>
404-456-000-782.000 Materials	24,085	35,523	60,000	50,000	53,500	<b>53,500</b>
	<u>24,709</u>	<u>37,926</u>	<u>60,000</u>	<u>52,500</u>	<u>56,000</u>	<u><b>56,000</b></u>
<b>Contractual and Other:</b>						
404-456-000-818.000 Contractual Services	0	0	15,000	15,000	15,450	<b>15,450</b>
404-456-000-853.000 Telephone	2,455	3,107	3,200	4,050	4,455	<b>4,455</b>
404-456-000-935.000 Insurance	0	0	4,815	2,500	2,675	<b>2,675</b>
404-456-000-943.000 Equipment Rental - MP	105,972	58,825	154,481	115,833	127,416	<b>127,416</b>
404-456-000-961.641 PW Overhead	39,000	29,726	63,530	63,530	65,436	<b>65,436</b>
404-456-000-961.642 ENG Overhead	0	0	0	0	0	<b>0</b>
	<u>147,427</u>	<u>91,658</u>	<u>241,026</u>	<u>200,913</u>	<u>215,432</u>	<u><b>215,432</b></u>
<b>Capital Outlay:</b>						
404-456-000-984.000 Software	0	0	1,000	1,000	1,000	<b>1,000</b>
<b>Sewer Maintenance</b>	<b>266,856</b>	<b>229,760</b>	<b>416,641</b>	<b>368,991</b>	<b>391,202</b>	<b>391,202</b>

**WORK PROJECT DETAIL**

<b>Work Project Titles:</b>						
GEO Data Base	0	0	642	0	0	<b>0</b>
Repairs by DPW	67,776	100,970	79,271	79,271	81,649	<b>81,649</b>
Repairs by Contractor	0	0	5,500	5,500	5,500	<b>5,500</b>
Clean and Flush	71,040	33,750	142,617	123,356	126,368	<b>126,368</b>
Stake and Locate	42,154	47,207	40,193	53,607	56,715	<b>56,715</b>
Manhole Work	37,939	47,833	49,757	51,607	53,155	<b>53,155</b>
Sewer Needs Study	0	0	0	0	0	<b>0</b>
Heavy Sewer Cleaning	139	0	40,146	22,100	22,763	<b>22,763</b>
Sewer Maint.-Sewer Separation	0	0	5,500	5,500	5,665	<b>5,665</b>
Sewer Televising	47,808	0	38,500	24,550	35,387	<b>35,387</b>
Not Reimbursable - Sewer Backup	0	0	4,815	3,500	4,000	<b>4,000</b>
Video Inspec. Veh. Equip. Upgrades/Mt.	0	0	9,700	0	0	<b>0</b>
	<u>266,856</u>	<u>229,760</u>	<u>416,641</u>	<u>368,991</u>	<u>391,202</u>	<u><b>391,202</b></u>

## (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 2021/22 Adopted Budget Analysis of Changes in Fund Balance

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

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	1,384,718	1,286,581	1,056,647	765,000	1,038,575	<b>1,038,575</b>
Expenditures	478,570	560,575	1,041,647	925,385	3,214,299	<b>3,214,299</b>
Excess of Revenues Over (Under) Expenditures	906,148	726,006	15,000	(160,385)	(2,175,724)	<b>(2,175,724)</b>
Fund Balance - Beginning of Year	1,521,078	2,427,226	3,153,232	3,153,232	2,992,847	<b>2,992,847</b>
<b>Fund Balance - End of Year</b>	<b>2,427,226</b>	<b>3,153,232</b>	<b>3,168,232</b>	<b>2,992,847</b>	<b>817,123</b>	<b>817,123</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

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

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
405-000-000-664.000 Interest	30,261	35,132	15,000	15,000	10,000	10,000
405-000-000-688.000 Miscellaneous	111,600	0	0	0	0	0
405-000-000-699.486 Cont.-2018 Cap. Imp. Bond Fund	249,886	179,078	0	0	0	0
405-000-000-699.590 Cont.- Sewer Fund	992,971	1,072,371	1,041,647	750,000	1,028,575	1,028,575
<b>Total Revenues</b>	<b>1,384,718</b>	<b>1,286,581</b>	<b>1,056,647</b>	<b>765,000</b>	<b>1,038,575</b>	<b>1,038,575</b>

**Expenditure Detail**

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

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
405-457-000-703.000 Salaries and Wages	53,713	51,926	69,585	98,468	74,844	74,844
405-457-000-707.000 Wages-Temporary	0	0	0	161	0	0
405-457-000-708.000 Unemployment	3	3	7	10	8	8
405-457-000-709.000 Employers FICA	3,798	3,717	5,323	7,574	5,726	5,726
405-457-000-713.000 Overtime	0	0	0	376	0	0
405-457-000-715.000 Pension-General	5,191	6,412	8,642	12,800	9,176	9,176
405-457-000-716.000 Pension-MERS DC	0	0	231	0	618	618
405-457-000-718.000 Health Insurance	10,485	9,655	9,872	19,359	12,506	12,506
405-457-000-723.000 Health - MERS HSA	0	0	239	0	574	574
405-457-000-724.000 Workers Compensation	150	146	193	269	205	205
405-457-000-725.000 Other Fringe Benefits	538	312	845	492	923	923
	73,878	72,171	94,937	139,509	104,580	104,580
<b>Material and Supplies:</b>						
405-457-000-782.000 Materials	112	0	1,000	800	1,000	1,000
	112	0	1,000	800	1,000	1,000
<b>Contractual and Other:</b>						
405-457-000-818.000 Contractual Services	360,872	440,025	881,167	707,011	3,039,969	3,039,969
405-457-000-943.000 Equipment Rental - MP	51	0	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	43,657	42,504	55,668	69,190	59,875	59,875
	404,580	482,529	939,835	779,201	3,102,844	3,102,844
<b>Contractual and Other:</b>						
405-457-000-984.000 Software	0	5,875	5,875	5,875	5,875	5,875
	0	5,875	5,875	5,875	5,875	5,875
<b>New Sewer Construction</b>	<b>478,570</b>	<b>560,575</b>	<b>1,041,647</b>	<b>925,385</b>	<b>3,214,299</b>	<b>3,214,299</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b><u>WORK PROJECT DETAIL</u></b>				
<b>Work Project Titles:</b>				
MISC SAN. SEWER CONSTRUCTION	37,900	37,900	39,000	<b>39,000</b>
Sewer Lining	671,686	362,605	332,572	<b>332,572</b>
Sewer Studies & Permits	42,000	40,402	43,600	<b>43,600</b>
SEWER MAPPING & GIS	85,000	86,715	90,742	<b>90,742</b>
Aerial Photography	0	1,000	8,000	<b>8,000</b>
Alley: 1st E/o Jackson from Pearl to Glick	0	9,720	120,960	<b>120,960</b>
Biddle: Mechanic to Martin Luther King Jr Dr	0	10,890	135,520	<b>135,520</b>
Burr: Perrine to State	0	2,420	45,085	<b>45,085</b>
Cooley Pl: Morell to Biddle	0	9,450	117,600	<b>117,600</b>
Douglas: West to Mound	0	31,410	390,880	<b>390,880</b>
Franklin: Brown to West Avenue	61,544	51,795	0	<b>0</b>
Martin Luther King Jr Drive: Morrell to Mason	143,517	205,944	0	<b>0</b>
Michigan Avenue: First to Blackstone	0	9,793	0	<b>0</b>
Monkey Run Sewer Rehabilitation	0	0	1,710,000	<b>1,710,000</b>
Perrine: Michigan to Burr	0	8,520	180,340	<b>180,340</b>
Wisner San Sewer Extension: High to Gettysburg	0	56,821	0	<b>0</b>
	<b>1,041,647</b>	<b>925,385</b>	<b>3,214,299</b>	<b>3,214,299</b>

## (406) Wastewater Equipment Replacement Fund

**PURPOSE** - This Fund is used to account for monies set aside to replace existing equipment of the Sewage Treatment Plant.

**CHARACTER** - Transfers from the Sewage Fund (590) supply this Fund with monies necessary to purchase or construct machinery, vehicles, building improvements etc. The expenditures must be for replacements of existing equipment or structures.

**AUTHORITY** - This fund is authorized by Chapter 21, Section 2.74 (b) of the Jackson City Code.

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Changes in Fund Balance

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

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	1,264,155	3,287,144	1,272,300	1,272,300	1,461,450	<b>1,461,450</b>
Expenditures	1,253,398	2,218,630	1,730,000	2,030,750	2,062,083	<b>2,062,083</b>
Excess of Revenues Over (Under) Expenditures	10,757	1,068,514	(457,700)	(758,450)	(600,633)	<b>(600,633)</b>
Fund Balance - Beginning of Year	2,532,655	2,543,412	3,611,926	3,611,926	2,853,476	<b>2,853,476</b>
<b>Fund Balance - End of Year</b>	<b>2,543,412</b>	<b>3,611,926</b>	<b>3,154,226</b>	<b>2,853,476</b>	<b>2,252,843</b>	<b>2,252,843</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
406-000-000-664.000 Interest	38,903	26,396	15,000	15,000	15,450	15,450
406-000-000-699.486 Cont.-2018 Cap. Imp. Bond Fund	82,252	2,117,748	0	0	0	0
406-000-000-699.590 Cont.-Sewer Fund	1,143,000	1,143,000	1,257,300	1,257,300	1,446,000	1,446,000
<b>Total Revenues</b>	<b>1,264,155</b>	<b>3,287,144</b>	<b>1,272,300</b>	<b>1,272,300</b>	<b>1,461,450</b>	<b>1,461,450</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Capital Outlay:</b>						
406-548-000-975.000 Building Additions	8,986	0	0	0	0	0
406-548-000-975.075 DPW WTP/WWTP Bldgs.	73,267	1,855,555	0	300,000	0	0
406-548-000-981.000 Vehicles/Enterprise Lease	0	0	250,000	250,750	37,083	37,083
406-548-000-985.000 Machinery & Equipment	110,951	351,159	740,000	1,065,000	1,580,000	1,580,000
406-548-000-985.001 Meters	12,296	762	15,000	15,000	15,000	15,000
406-548-000-985.003 Pumping Station	0	0	625,000	300,000	330,000	330,000
406-548-000-985.006 Treatment Plant	1,047,898	11,154	100,000	100,000	100,000	100,000
	<b>1,253,398</b>	<b>2,218,630</b>	<b>1,730,000</b>	<b>2,030,750</b>	<b>2,062,083</b>	<b>2,062,083</b>
<b>Total Expenditures</b>	<b>1,253,398</b>	<b>2,218,630</b>	<b>1,730,000</b>	<b>2,030,750</b>	<b>2,062,083</b>	<b>2,062,083</b>

## (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 2021/22 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 408 2020 Capital Improvement Bonds Construction Fund***

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	0	2,067,250	0	4,840	0	0
Expenditures	0	1,144,684	0	927,406	0	0
Excess of Revenues Over (Under) Expenditures	0	922,566	0	(922,566)	0	0
Fund Balance - Beginning of Year	0	0	922,566	922,566	0	0
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>922,566</b>	<b>922,566</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

***Fund 408 2020 Capital Improvement Bonds Construction Fund***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
408-000-000-664.000 Interest	0	3,250	0	1,000	0	0
408-000-000-675.051 Donations - Alro	0	60,000	0	0	0	0
408-000-000-688.000 Miscellaneous	0	0	0	3,840	0	0
408-000-000-696.000 Bond Proceeds	0	2,004,000	0	0	0	0
<b>Total Revenues</b>	<b>0</b>	<b>2,067,250</b>	<b>0</b>	<b>4,840</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Capital Outlay:</b>						
408-901-000-818.000 Contractual Services	0	37,520	0	0	0	0
408-901-000-900.000 Printing & Publishing	0	730	0	0	0	0
408-901-000-956.001 Contingency	0	0	0	0	0	0
408-901-000-975.077 King Center Building Renovations	0	1,106,434	0	927,406	0	0
	0	1,144,684	0	927,406	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>1,144,684</b>	<b>0</b>	<b>927,406</b>	<b>0</b>	<b>0</b>

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

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

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

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

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Changes in Fund Balance

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

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	59,696	30,632	6,000	1,574	0	0
Expenditures	2,051,246	1,352,947	1,129,780	776,357	0	0
Excess of Revenues Over (Under) Expenditures	(1,991,550)	(1,322,315)	(1,123,780)	(774,783)	0	0
Fund Balance - Beginning of Year	4,088,648	2,097,098	774,783	774,783	0	0
<b>Fund Balance - End of Year</b>	<b>2,097,098</b>	<b>774,783</b>	<b>(348,997)</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
425-000-000-664.000 Interest	59,696	30,632	6,000	1,574	0	0
<b>Total Revenues</b>	<b>59,696</b>	<b>30,632</b>	<b>6,000</b>	<b>1,574</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Capital Outlay:</b>						
425-901-000-995.202 Cont.-Major Street Fund	1,397,404	1,352,947	1,129,780	776,357	0	0
425-901-000-995.203 Cont.-Local Street Fund	55,290	0	0	0	0	0
425-901-000-995.895 Cont.-Special Assessment Fund	598,552	0	0	0	0	0
	<b>2,051,246</b>	<b>1,352,947</b>	<b>1,129,780</b>	<b>776,357</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>2,051,246</b>	<b>1,352,947</b>	<b>1,129,780</b>	<b>776,357</b>	<b>0</b>	<b>0</b>

## (486) 2018 Capital Improvement Bonds Construction Fund

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

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

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

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Changes in Fund Balance

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

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	360,980	341,352	5,000	78,528	0	0
Expenditures	4,543,565	7,841,525	988,881	1,195,912	0	0
Excess of Revenues Over (Under) Expenditures	(4,182,585)	(7,500,173)	(983,881)	(1,117,384)	0	0
Fund Balance - Beginning of Year	12,800,142	8,617,557	1,117,384	1,117,384	0	0
<b>Fund Balance - End of Year</b>	<b>8,617,557</b>	<b>1,117,384</b>	<b>133,503</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
486-000-000-664.000 Interest	360,980	341,352	5,000	78,528	0	0
<b>Total Revenues</b>	<b>360,980</b>	<b>341,352</b>	<b>5,000</b>	<b>78,528</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Contractual And Other :</b>						
486-901-000-818.000 Contractual Services	1,000	0	0	0	0	0
486-901-000-956.001 Contingency	0	0	0	0	0	0
486-901-000-995.202 Contrib.-Major Street Fund	2,834	992,304	988,881	1,195,912	0	0
486-901-000-995.203 Contrib.-Local Street Fund	829,554	217,498	0	0	0	0
486-901-000-995.402 Contrib.-Water Equip. & Repl. Fd.	2,233,220	3,517,882	0	0	0	0
486-901-000-995.405 Contrib.-Sanitary Sewer Repl. Fd.	249,886	179,078	0	0	0	0
486-901-000-995.406 Contrib.-Wastewtr.Equip.Repl. Fd.	82,252	2,117,748	0	0	0	0
486-901-000-995.514 Cont.-Auto Parking System Fund	556,230	226,237	0	0	0	0
	<b>3,954,976</b>	<b>7,250,747</b>	<b>988,881</b>	<b>1,195,912</b>	<b>0</b>	<b>0</b>
<b>Capital Outlay:</b>						
486-901-000-975.011 City Hall Improvements	371,232	0	0	0	0	0
486-901-000-975.066 Sharp Park Golf Course Imp.	7,583	0	0	0	0	0
486-901-000-975.075 DPW WTP/WWTP Building	41,126	590,778	0	0	0	0
486-901-000-981.001 Vehicles-Fire Truck	168,648	0	0	0	0	0
	<b>588,589</b>	<b>590,778</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>4,543,565</b>	<b>7,841,525</b>	<b>988,881</b>	<b>1,195,912</b>	<b>0</b>	<b>0</b>

## (489) Brownfield Redevelopment Authority Fund

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

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

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

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Changes in Fund Balance

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

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	1,300,270	1,356,420	1,369,273	1,388,963	1,340,180	<b>1,340,180</b>
Expenditures	1,346,214	1,351,685	1,377,308	1,398,976	1,298,540	<b>1,298,540</b>
Excess of Revenues Over (Under) Expenditures	(45,944)	4,735	(8,035)	(10,013)	41,640	<b>41,640</b>
Fund Balance - Beginning of Year	1,387,181	1,341,237	1,345,972	1,345,972	1,335,959	<b>1,335,959</b>
<b>Fund Balance - End of Year</b>	<b>1,341,237</b>	<b>1,345,972</b>	<b>1,337,937</b>	<b>1,335,959</b>	<b>1,377,599</b>	<b>1,377,599</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

**Fund 489 Brownfield Redevelopment Authority Fund**

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
489-000-000-402.004 Prop. Taxes-Consumers	1,141,408	1,192,814	1,212,000	1,214,642	1,231,000	1,231,000
489-000-000-402.007 Prop. Taxes-Heat Control.	12,039	12,949	13,424	13,553	13,740	13,740
489-000-000-402.010 Prop. Taxes-GLHHC	66,691	71,782	69,950	71,053	72,000	72,000
489-000-000-402.011 Prop. Taxes-Full Spectrum	60,763	64,511	63,800	65,445	0	0
489-000-000-402.012 Prop. Taxes-D.E.P. (County)	0	0	0	7,340	7,440	7,440
489-000-000-402.013 Prop. Taxes- Popeye's	0	0	0	6,831	7,000	7,000
489-000-000-664.000 Interest	19,369	14,364	9,000	9,000	9,000	9,000
489-000-000-687.676 Refunds & Rebates-W/Comp	0	0	630	630	0	0
489-000-000-687.677 Refunds & Rebates-Healthcare	0	0	469	469	0	0
<b>Total Revenues</b>	<b>1,300,270</b>	<b>1,356,420</b>	<b>1,369,273</b>	<b>1,388,963</b>	<b>1,340,180</b>	<b>1,340,180</b>

**Expenditure Detail**

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

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
489-745-000-702.000 Termination Pay	0	0	0	7,200	0	0
489-745-000-703.000 Salaries & Wages	17,669	17,568	16,310	16,310	16,300	16,300
489-745-000-708.000 Unemployment	1	1	1	1	2	2
489-745-000-709.000 FICA	1,316	1,349	1,248	1,248	1,282	1,282
489-745-000-715.000 Pension - General	608	656	438	438	468	468
489-745-000-716.000 Pension-MERS DC	180	403	106	106	117	117
489-745-000-716.001 Retirement-Contractual	0	477	1,278	1,278	1,241	1,241
489-745-000-718.000 Health Insurance	1,318	1,138	933	933	658	658
489-745-000-723.000 Health Ins.-MERS HSA	342	700	403	403	93	93
489-745-000-724.000 Workers Comp.	56	58	52	52	53	53
489-745-000-725.000 Other Fringe Benefits	76	60	194	194	242	242
	21,566	22,410	20,963	28,163	20,456	20,456
<b>Contractual And Other :</b>						
489-745-000-818.000 Contractual Services	0	403	0	5,000	5,000	5,000
489-745-000-818.048 BRA Plan - Heat Controller	46,442	13,197	13,424	13,553	13,740	13,740
489-745-000-818.059 BRA Plan - GLHHC	64,382	74,090	69,950	71,053	72,000	72,000
489-745-000-818.062 BRA Plan - D.E.P. (County)	0	0	0	7,340	7,440	7,440
489-745-000-818.063 BRA Plan - Popeye's	0	0	0	4,331	4,500	4,500
489-745-000-956.000 Administration	176	334	1,000	1,000	1,000	1,000
489-745-000-995.389 Contrib.-2017 BRA TIF Ref. D/S	415,620	420,868	420,852	420,852	415,704	415,704
489-745-000-995.391 Contrib.-2021 BRA TIF Ref. D/S	0	0	0	78,684	758,700	758,700
489-745-000-995.397 Contrib.-2012 BRA TIF Ref. D/S	739,369	753,769	787,319	703,555	0	0
489-745-000-995.643 Contrib.-Loc.Site Remed.Rev.Fd.	58,659	66,614	63,800	65,445	0	0
	1,324,648	1,329,275	1,356,345	1,370,813	1,278,084	1,278,084
<b>Total Expenditures</b>	<b>1,346,214</b>	<b>1,351,685</b>	<b>1,377,308</b>	<b>1,398,976</b>	<b>1,298,540</b>	<b>1,298,540</b>

## (494) Downtown Development Authority Project Fund

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

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

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

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Changes in Fund Balance

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

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	2,814,379	3,042,331	3,115,000	3,185,933	3,320,256	<b>3,320,256</b>
Expenditures	2,448,325	2,561,398	2,669,437	2,669,437	2,805,617	<b>2,805,617</b>
Excess of Revenues Over (Under) Expenditures	366,054	480,933	445,563	516,496	514,639	<b>514,639</b>
Fund Balance - Beginning of Year	2,542,154	2,908,208	3,389,141	3,389,141	3,905,637	<b>3,905,637</b>
<b>Fund Balance - End of Year</b>	<b>2,908,208</b>	<b>3,389,141</b>	<b>3,834,704</b>	<b>3,905,637</b>	<b>4,420,276</b>	<b>4,420,276</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
494-000-000-402.000 Current Property Taxes	1,128,170	1,350,850	1,435,000	1,498,664	1,640,256	<b>1,640,256</b>
494-000-000-441.000 Loc. Com. Stab. Share Tax	137,900	147,976	150,000	157,269	150,000	<b>150,000</b>
494-000-000-664.000 Interest	48,309	43,505	30,000	30,000	30,000	<b>30,000</b>
494-000-000-667.000 Rents and Royalties	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	<b>1,500,000</b>
<b>Total Revenues</b>	<b>2,814,379</b>	<b>3,042,331</b>	<b>3,115,000</b>	<b>3,185,933</b>	<b>3,320,256</b>	<b>3,320,256</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Contractual And Other :</b>						
494-741-000-962.000 Uncollectible Accounts	0	0	2,000	2,000	2,000	<b>2,000</b>
494-741-000-995.394 Cont.-2001 DDA TIF D/S Fd.	2,200,750	2,330,750	2,460,750	2,460,750	2,597,987	<b>2,597,987</b>
494-741-000-995.395 Cont.-2019 DDA TIF Ref. D/S Fd.	0	107,667	206,687	206,687	205,630	<b>205,630</b>
494-741-000-995.396 Cont.-2011 DDA TIF Ref. D/S Fd.	247,575	122,981	0	0	0	<b>0</b>
	<b>2,448,325</b>	<b>2,561,398</b>	<b>2,669,437</b>	<b>2,669,437</b>	<b>2,805,617</b>	<b>2,805,617</b>
<b>Total Expenditures</b>	<b>2,448,325</b>	<b>2,561,398</b>	<b>2,669,437</b>	<b>2,669,437</b>	<b>2,805,617</b>	<b>2,805,617</b>



# Enterprise Funds

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

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## (508) Sharp Park Golf Practice Center Fund

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

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

**AUTHORITY** - This Fund was established by adoption of a Budget Resolution of the City Commission on March 1, 1994. The activities of this Fund were transferred to the (208) Ella W. Sharp Park Operating Fund effective June 30, 2020 and this Fund was formally closed out.

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Estimated Changes in Working Capital

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

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Revenues</b>	51,111	16,749	0	0	0	0
<b>Expenses</b>	55,649	42,305	0	0	0	0
<b>Excess of Revenues Over (Under) Expenses</b>	(4,538)	(25,556)	0	0	0	0
<b>Add: Depreciation</b>	0	0	0	0	0	0
<b>Repayment of Loan</b>	(10,000)	(10,000)	0	0	0	0
<b>Increase (Decrease) in Working capital</b>	(14,538)	(35,556)	0	0	0	0
<b>Working Capital - Beginning of Year</b>	50,094	35,556	0	0	0	0
<b>Working Capital - End of Year</b>	<u>35,556</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

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

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
508-000-000-644.002 Merchandise	3,975	4,841	0	0	0	0
508-000-000-645.001 Golf Fees	26,512	11,768	0	0	0	0
508-000-000-664.000 Interest	624	140	0	0	0	0
508-000-000-699.245 Contrib.-Public Imp. Fd.	20,000	0	0	0	0	0
<b>Total Revenues</b>	<b>51,111</b>	<b>16,749</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

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

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
508-753-000-707.000 Wages-Temporary	28,430	23,200	0	0	0	0
508-753-000-708.000 Unemployment Comp.	17	14	0	0	0	0
508-753-000-709.000 Employers FICA	2,108	1,821	0	0	0	0
508-753-000-724.000 Workers Compensation	242	209	0	0	0	0
	<b>30,797</b>	<b>25,244</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Material And Supplies:</b>						
508-753-000-761.000 Program Supplies	3,356	618	0	0	0	0
508-753-000-778.000 Equipment Maint Supplies	11,396	420	0	0	0	0
	<b>14,752</b>	<b>1,038</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Contractual And Other:</b>						
508-753-000-818.000 Contractual Services	7,800	11,878	0	0	0	0
508-753-000-924.000 Utilities	726	513	0	0	0	0
508-753-000-931.001 Equipment Maintenance	472	0	0	0	0	0
508-753-000-961.101 Admin. - General Fund	602	981	0	0	0	0
508-965-000-995.208 Cont.-Sharp Park Operating Func	0	2,651	0	0	0	0
	<b>9,600</b>	<b>16,023</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Debt Service :</b>						
508-753-000-992.000 Interest	500	0	0	0	0	0
	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>55,649</b>	<b>42,305</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## (514) Auto Parking System Fund

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

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

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

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

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

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Estimated Changes in Working Capital

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

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Revenues</b>	655,712	696,557	213,042	92,813	92,893	<b>92,893</b>
<b>Expenses</b>	253,211	272,981	266,748	257,277	252,247	<b>252,247</b>
<b>Revenues Over (Under) Expenses</b>			(53,706)	(164,464)	(159,354)	<b>(159,354)</b>
<b>Add: Depreciation</b>			6,085	115,975	110,176	<b>110,176</b>
<b>Estimated Change in Working Capital</b>			(47,621)	(48,489)	(49,178)	<b>(49,178)</b>
<b>Working Capital - Beginning of Year</b>			237,075	237,075	188,586	<b>188,586</b>
<b>Working Capital - End of Year</b>			<b>189,454</b>	<b>188,586</b>	<b>139,408</b>	<b>139,408</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
514-000-000-629.003 Parking Fines - Lot #3 (Y-Lot)	424	86	100	20	100	<b>100</b>
514-000-000-629.004 Parking Fines - Lot #20	0	0	0	0	0	<b>0</b>
514-000-000-629.021 Park. Fines - Lot #21 (Library)	1,470	245	0	0	0	<b>0</b>
514-000-000-630.000 Park. Permits - Daily (Pink)	7,889	4,175	4,200	600	600	<b>600</b>
514-000-000-630.008 Park. Permits - Lot #20 (Glick)	0	0	0	0	0	<b>0</b>
514-000-000-664.000 Interest	476	4,353	200	50	50	<b>50</b>
514-000-000-687.514 Exp. Refund-Parking Lot Imp.	0	112,821	0	0	0	<b>0</b>
514-000-000-699.101 Cont.-General Fund	11,000	11,000	0	0	0	<b>0</b>
514-000-000-699.245 Cont.-Public Imp. Fund	0	243,917	116,399	0	0	<b>0</b>
514-000-000-699.486 Cont.-2018 Cap.Imp.Bond Const	556,230	226,237	0	0	0	<b>0</b>
514-000-000-699.518 Cont.-Parking Assessment Fd	78,223	93,723	92,143	92,143	92,143	<b>92,143</b>
514-000-000-699.519 Cont.-Cooper/Francis Deck Fd	0	0	0	0	0	<b>0</b>
<b>Total Revenues</b>	<b>655,712</b>	<b>696,557</b>	<b>213,042</b>	<b>92,813</b>	<b>92,893</b>	<b>92,893</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

**Fund 514 Auto Parking System Fund**  
**Dept 587 Parking Utility**

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
514-587-000-703.000 Salaries and Wages	632	0	1,000	1,000	1,000	<b>1,000</b>
514-587-000-707.000 Temporary Wages	3,051	0	5,446	3,000	3,000	<b>3,000</b>
514-587-000-708.000 Unemployment Comp.	0.9	0	0	0	0	<b>0</b>
514-587-000-709.000 Employers FICA	291	0	531	400	344	<b>344</b>
514-587-000-713.000 Overtime	0	0	500	0	500	<b>500</b>
514-587-000-715.000 Pension-General	62	0	186	186	184	<b>184</b>
514-587-000-716.000 Pension-MERS DC	12	0	7	7	8	<b>8</b>
514-587-000-718.000 Health Insurance	73	0	142	142	167	<b>167</b>
514-587-000-723.000 Health - MERS HSA	20	0	7	7	8	<b>8</b>
514-587-000-724.000 Workers Compensation	23	0	3	3	3	<b>3</b>
514-587-000-725.000 Other Fringe Benefits	5	0	12	12	12	<b>12</b>
	<b>4,170</b>	<b>0</b>	<b>7,834</b>	<b>4,757</b>	<b>5,226</b>	<b>5,226</b>
<b>Material and Supplies:</b>						
514-587-000-782.000 Materials	2,825	0	500	500	500	<b>500</b>
	<b>2,825</b>	<b>0</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>Contractual And Other:</b>						
514-587-000-808.000 Audit Fees	153	141	141	156	164	<b>164</b>
514-587-000-818.000 Contractual Services	3,696	5,940	15,000	15,000	15,000	<b>15,000</b>
514-587-000-918.000 Pavement Repairs	0	0	250	250	250	<b>250</b>
514-587-000-924.000 Utilities	0	0	6,500	6,500	6,500	<b>6,500</b>
514-587-000-934.000 Repairs and Maintenance	0	0	500	500	500	<b>500</b>
514-587-000-937.000 Maintenance-Snow removal	0	0	0	0	0	<b>0</b>
514-587-000-943.000 Equipment Rental - MP	472	0	300	500	300	<b>300</b>
514-587-000-961.641 DPW Overhead	460	0	500	400	500	<b>500</b>
514-587-000-961.642 Eng. Overhead	0	0	0	0	0	<b>0</b>
514-587-000-995.386 Cont.-2018 Cap. Imp. D/S Fd.	112,716	112,298	112,739	112,739	113,131	<b>113,131</b>
514-587-000-995.519 Cont.-Parking Deck Fund	0	0	0	0	0	<b>0</b>
	<b>117,497</b>	<b>118,379</b>	<b>135,930</b>	<b>136,045</b>	<b>136,345</b>	<b>136,345</b>
<b>Capital Outlay:</b>						
514-587-000-968.000 Depreciation	125,431	144,969	6,085	115,975	110,176	<b>110,176</b>
514-587-000-971.000 Land Improvements	3,288	9,633	116,399	0	0	<b>0</b>
	<b>128,719</b>	<b>154,602</b>	<b>122,484</b>	<b>115,975</b>	<b>110,176</b>	<b>110,176</b>
<b>Parking Utility</b>	<b>253,211</b>	<b>272,981</b>	<b>266,748</b>	<b>257,277</b>	<b>252,247</b>	<b>252,247</b>
<b>Total Expenses</b>	<b>253,211</b>	<b>272,981</b>	<b>266,748</b>	<b>257,277</b>	<b>252,247</b>	<b>252,247</b>

## (518) Parking Assessment Fund

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

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

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

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Estimated Changes in Working Capital

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***Fund 518 Parking Assessment Fund***

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	284,270	281,016	268,824	219,854	261,042	<b>261,042</b>
Expenses	220,307	223,138	264,500	239,077	280,808	<b>280,808</b>
Excess of Revenues Over (Under) Expenses	63,963	57,878	4,324	(19,223)	(19,766)	<b>(19,766)</b>
Working Capital - Beginning of Year	154,312	218,275	276,153	276,153	256,930	<b>256,930</b>
<b>Working Capital - End of Year</b>	<b>218,275</b>	<b>276,153</b>	<b>280,477</b>	<b>256,930</b>	<b>237,164</b>	<b>237,164</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

**Fund 518 Parking Assessment Fund**

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
518-000-000-629.000 Parking Fines	31,011	16,518	15,000	10,000	15,000	15,000
518-000-000-630.000 Parking Permits-Daily (Pink)	25,055	11,289	15,000	1,000	3,000	3,000
518-000-000-630.005 Parking Permits (Green)	98,329	94,502	80,200	41,739	42,000	42,000
518-000-000-630.006 Parking Permits (Red)	5,088	3,305	3,300	2,775	3,300	3,300
518-000-000-630.007 Parking Permits (Orange)	6,688	3,465	2,205	2,205	40,000	40,000
518-000-000-630.010 Parking Permits (Black)	14,993	10,408	9,953	12,525	12,525	12,525
518-000-000-630.011 Parking Permits (Blue)	6,023	19,356	19,238	20,212	20,121	20,121
518-000-000-664.000 Interest	5,486	3,397	800	850	850	850
518-000-000-667.002 Rents and Royalties-113 LLC	22,621	33,218	33,250	38,682	38,700	38,700
518-000-000-687.676 Refunds & Rebates-W/Comp	0	0	2,070	2,070	0	0
518-000-000-687.677 Refunds & Rebates-Healthcare	0	0	2,250	2,250	0	0
518-000-000-699.101 Cont.-General Fund	5,000	0	0	0	0	0
518-000-000-699.895 Cont.-Special Assessment Fund	63,976	85,558	85,558	85,546	85,546	85,546
<b>Total Revenues</b>	<b>284,270</b>	<b>281,016</b>	<b>268,824</b>	<b>219,854</b>	<b>261,042</b>	<b>261,042</b>

**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	22,194
			<u>2</u>	<u>22,194</u>
	<b>Add:</b> Allocation of Wages From Engineering Department			15,117
	Allocation of Wages From Public Works Department - Snow Removal			<u>5,039</u>
<b>Activity Total</b>				<u><u>42,350</u></u>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

**Fund 518 Parking Assessment Fund**  
**Dept 586 Parking Assessment**

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
518-586-000-703.000 Salaries and Wages	24,326	13,053	14,616	16,864	20,156	<b>20,156</b>
518-586-000-707.000 Temporary Wages	18,195	15,400	21,785	16,000	22,194	<b>22,194</b>
518-586-000-708.000 Unemployment Comp.	10	5	2	5	2	<b>2</b>
518-586-000-709.000 Employers FICA	3,229	2,205	2,938	2,591	3,393	<b>3,393</b>
518-586-000-713.000 Overtime	2,709	375	2,000	1,000	2,000	<b>2,000</b>
518-586-000-715.000 Pension-General	2,600	1,692	2,064	2,181	2,716	<b>2,716</b>
518-586-000-716.000 Pension-MERS DC	131	140	109	600	618	<b>618</b>
518-586-000-718.000 Health Insurance	7,065	3,251	2,074	5,165	3,368	<b>3,368</b>
518-586-000-723.000 Health - MERS HSA	190	166	100	600	618	<b>618</b>
518-586-000-724.000 Workers Compensation	231	134	41	111	55	<b>55</b>
518-586-000-725.000 Other Fringe Benefits	243	39	177	60	249	<b>249</b>
	<b>58,929</b>	<b>36,460</b>	<b>45,906</b>	<b>45,177</b>	<b>55,369</b>	<b>55,369</b>
<b>Material and Supplies:</b>						
518-586-000-756.000 Operating Supplies	0	0	2,000	2,000	2,000	<b>2,000</b>
518-586-000-767.000 Uniform Allowance	0	0	0	0	0	<b>0</b>
518-586-000-782.000 Materials	9,875	6,586	10,000	10,000	10,000	<b>10,000</b>
	<b>9,875</b>	<b>6,586</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>
<b>Contractual And Other:</b>						
518-586-000-808.000 Audit Fees	109	141	141	125	131	<b>131</b>
518-586-000-818.000 Contractual Services	14,834	46,530	65,000	49,411	65,000	<b>65,000</b>
518-586-000-918.000 Pavement Repairs	0	0	20,000	10,000	20,000	<b>20,000</b>
518-586-000-924.000 Utilities	826	3,047	6,500	6,500	6,500	<b>6,500</b>
518-586-000-931.002 Office Equipment Maint.	0	0	0	0	0	<b>0</b>
518-586-000-937.000 Maintenance-Snow removal	0	0	0	0	0	<b>0</b>
518-586-000-943.000 Equip. Rental - Motor Pool	18,006	4,781	7,067	451	7,067	<b>7,067</b>
518-586-000-961.101 Admin.-General Fund	15,881	18,158	5,250	5,250	5,250	<b>5,250</b>
518-586-000-961.641 PW Overhead	5,083	1,241	2,000	2,000	2,000	<b>2,000</b>
518-586-000-961.642 ENG Overhead	17,573	8,314	8,493	16,020	15,348	<b>15,348</b>
518-586-000-962.000 Uncollectible Accounts	968	4,157	0	0	0	<b>0</b>
518-586-000-995.514 Cont.- Auto Parking System Fd	78,223	93,723	92,143	92,143	92,143	<b>92,143</b>
	<b>151,503</b>	<b>180,092</b>	<b>206,594</b>	<b>181,900</b>	<b>213,439</b>	<b>213,439</b>
<b>Total Expenses</b>	<b>220,307</b>	<b>223,138</b>	<b>264,500</b>	<b>239,077</b>	<b>280,808</b>	<b>280,808</b>

## (519) Cooper/Francis Parking Decks Fund

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

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

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

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Estimated Changes in Working Capital

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***Fund 519 Cooper/Francis Parking Decks Fund***

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Revenues</b>	18,011	19,564	16,050	16,050	16,150	<b>16,150</b>
<b>Expenses</b>	250,841	279,320	252,816	287,785	283,836	<b>283,836</b>
<b>Excess of Revenues Over (Under) Expenses</b>	(232,830)	(259,756)	(236,766)	(271,735)	(267,686)	<b>(267,686)</b>
<b>Add: Depreciation</b>	232,943	262,943	232,943	262,943	262,943	<b>262,943</b>
<b>Increase (Decrease) in Working capital</b>	113	3,187	(3,823)	(8,792)	(4,743)	<b>(4,743)</b>
<b>Working Capital - Beginning of Year</b>	561,215	561,328	564,515	564,515	555,723	<b>555,723</b>
<b>Working Capital - End of Year</b>	<b>561,328</b>	<b>564,515</b>	<b>560,692</b>	<b>555,723</b>	<b>550,980</b>	<b>550,980</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

***Fund 519 Cooper/Francis Parking Decks Fund***

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
519-000-000-630.007 Parking Permits - Orange	2,799	0	0	0	0	0
519-000-000-630.009 Parking Permits - Yellow	6,778	11,076	12,000	12,000	12,000	12,000
519-000-000-664.000 Interest	8,432	8,488	4,000	4,000	4,100	4,100
519-000-000-688.000 Miscellaneous	2	0	50	50	50	50
<b>Total Revenues</b>	<b>18,011</b>	<b>19,564</b>	<b>16,050</b>	<b>16,050</b>	<b>16,150</b>	<b>16,150</b>

**Expenditure Detail**

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

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Contractual And Other:</b>						
519-599-000-808.000 Audit Fees	313	245	300	269	300	300
519-599-000-818.000 Contractual Services	0	-217	0	5,000	0	0
519-599-000-853.000 Telephone	0	0	0	0	0	0
519-599-000-924.000 Utilities	0	0	0	0	0	0
519-599-000-935.000 Insurance	13,494	13,620	14,573	14,573	15,593	15,593
519-599-000-937.000 Maint.-Snow Removal	0	0	0	0	0	0
519-599-000-943.000 Equip. Rental - Motor Pool	0	0	0	0	0	0
519-599-000-961.101 Admin.-General Fund	4,091	2,729	5,000	5,000	5,000	5,000
519-599-000-961.641 PW Overhead	0	0	0	0	0	0
519-599-000-961.642 ENG Overhead	0	0	0	0	0	0
519-599-000-999.514 Contr.-Auto Parking Sys. Fd.	0	0	0	0	0	0
	17,898	16,377	19,873	24,842	20,893	20,893
<b>Capital Outlay :</b>						
519-599-000-968.000 Depreciation	232,943	262,943	232,943	262,943	262,943	262,943
	232,943	262,943	232,943	262,943	262,943	262,943
<b>Total Expenses</b>	<b>250,841</b>	<b>279,320</b>	<b>252,816</b>	<b>287,785</b>	<b>283,836</b>	<b>283,836</b>

## (520) Blackstone Parking Deck Fund

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

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

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

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Estimated Changes in Working Capital

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*Fund 520 Blackstone Parking Deck Fund*

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	0	0	11,530,000	0	0	0
Expenses	0	0	11,530,000	0	0	0
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	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

**Fund 520 Blackstone Parking Deck Fund**

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 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	0	0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>11,530,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

**Fund 520 Blackstone Parking Deck Fund**  
**Dept 599 Parking Deck**

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
520-599-000-703.000 Salaries and Wages	0	0	5,000	0	0	0
520-599-000-708.000 Unemployment Comp.	0	0	1	0	0	0
520-599-000-709.000 Employers FICA	0	0	383	0	0	0
520-599-000-715.000 Pension-General	0	0	634	0	0	0
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	0	0
520-599-000-724.000 Workers Compensation	0	0	14	0	0	0
520-599-000-725.000 Other Fringe Benefits	0	0	60	0	0	0
	0	0	7,051	0	0	0
<b>Contractual And Other:</b>						
520-599-000-961.642 ENG Overhead	0	0	3,500	0	0	0
	0	0	3,500	0	0	0
<b>Capital Outlay :</b>						
520-599-000-975.500 Parking Deck Construction	0	0	11,519,449	0	0	0
	0	0	11,519,449	0	0	0
<b>Total Expenses</b>	<b>0</b>	<b>0</b>	<b>11,530,000</b>	<b>0</b>	<b>0</b>	<b>0</b>



## **(590) SEWER FUND**

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

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

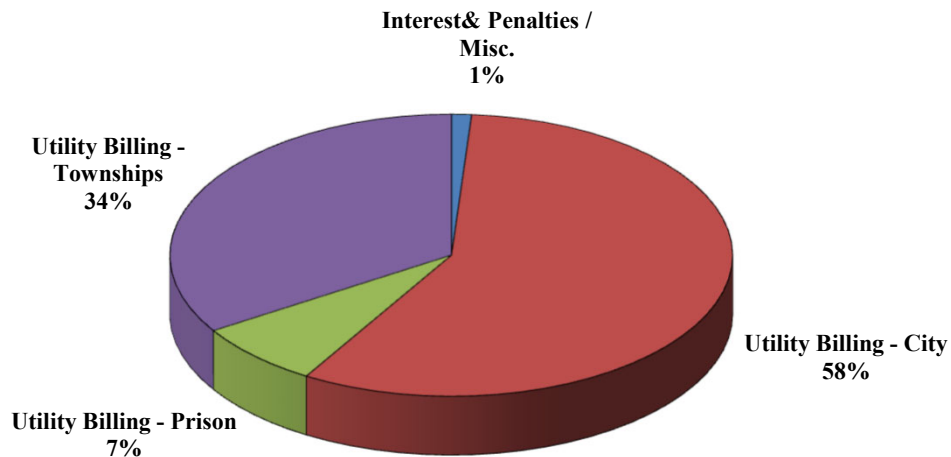
The city shall make annual contributions from the user charges to the **(406) Wastewater Equipment Replacement Fund** in order to maintain the reserve for equipment replacement. In determining the amount of the annual contribution, the city shall take into consideration the projected life of the wastewater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

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

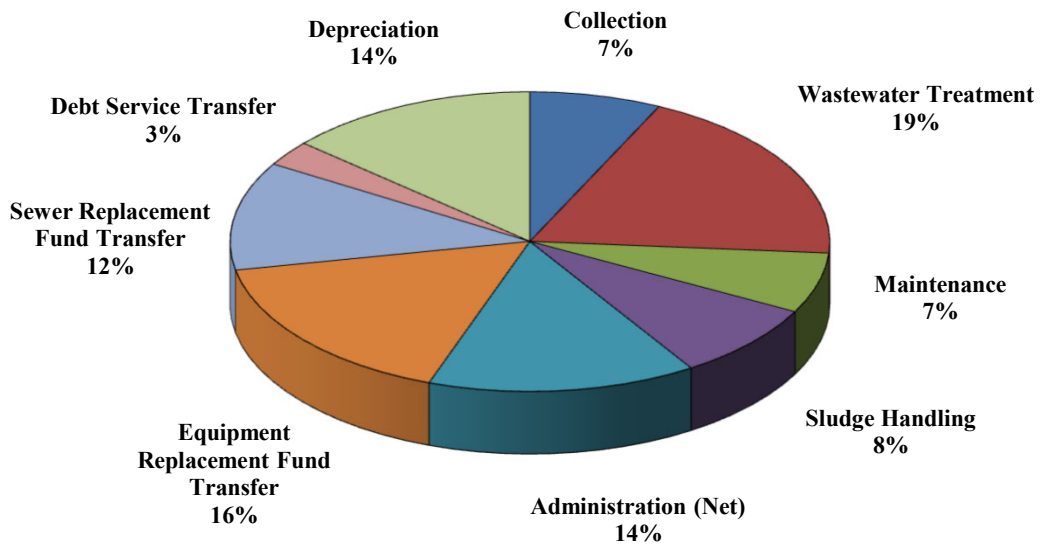
**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Sewer Fund**

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**Revenues**



**Expenses**



**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Sewer Fund**  
**Estimated Changes in Cash Flow**

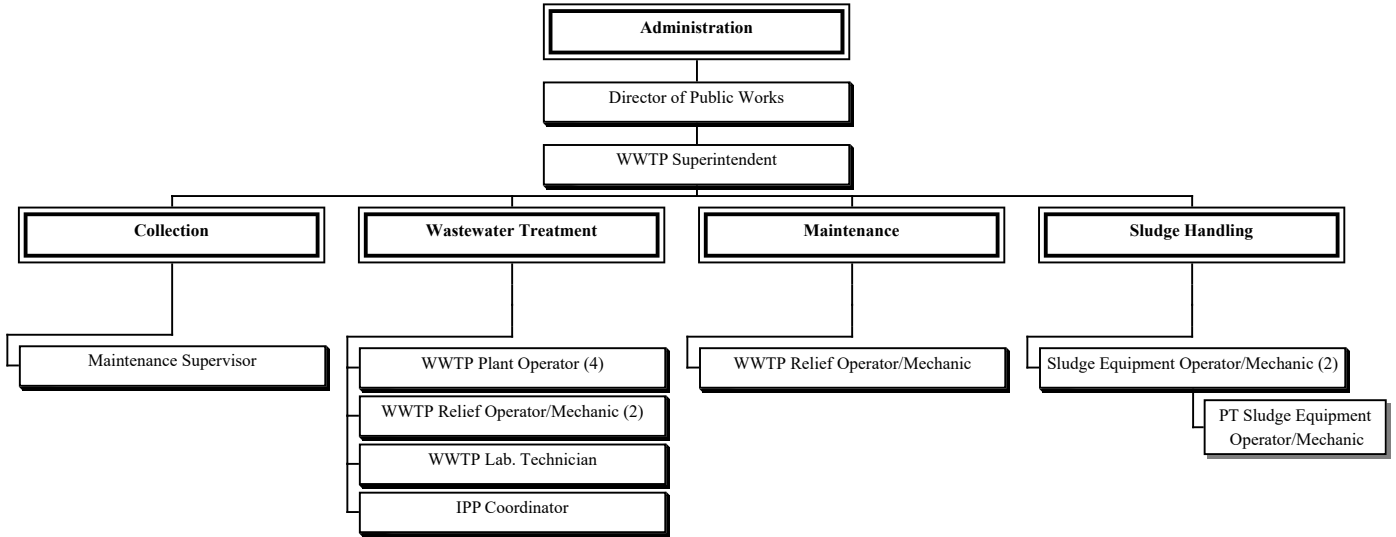
	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Revenues:</b>						
Charges For Goods & Services	6,519,888	6,360,111	6,814,412	6,605,014	6,571,106	<b>6,571,106</b>
State Grants	825,433	644,255	0	580,025	0	<b>0</b>
Penalties & Interest	157,923	137,242	100,424	49,791	66,000	<b>66,000</b>
Miscellaneous	387	23,593	135,587	146,302	10,000	<b>10,000</b>
	<b>7,503,631</b>	<b>7,165,201</b>	<b>7,050,423</b>	<b>7,381,132</b>	<b>6,647,106</b>	<b>6,647,106</b>
<b>Expenses:</b>						
Collection	1,465,523	1,459,900	1,783,118	1,429,303	1,741,178	<b>1,741,178</b>
Wastewater Treatment	1,708,160	1,788,038	1,955,217	1,936,365	1,989,692	<b>1,989,692</b>
Maintenance	875,555	916,047	1,086,499	1,225,032	1,303,432	<b>1,303,432</b>
Sludge Handling	730,099	833,377	877,243	961,508	1,036,512	<b>1,036,512</b>
Administration	3,137,508	2,764,643	2,669,414	3,252,053	2,705,681	<b>2,705,681</b>
Capital Acquisitions	86,010	0	300,000	0	0	<b>0</b>
	<b>8,002,855</b>	<b>7,762,005</b>	<b>8,671,491</b>	<b>8,804,261</b>	<b>8,776,495</b>	<b>8,776,495</b>
<b>Revenues Over (Under) Expenses</b>			(1,621,068)	(1,423,129)	(2,129,389)	<b>(2,129,389)</b>
<b>Add: Depreciation</b>			1,162,218	1,160,476	1,195,106	<b>1,195,106</b>
<b>Estimated Change in Working Capital</b>			(458,850)	(262,653)	(934,283)	<b>(934,283)</b>
<b>Estimated Working Capital (Unreserved) - Beginning of Year</b>			7,681,290	7,681,290	7,418,637	<b>7,418,637</b>
<b>Estimated Working Capital (Unreserved) - End of Year</b>			<b>7,222,440</b>	<b>7,418,637</b>	<b>6,484,354</b>	<b>6,484,354</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

***Fund 590 Sewer Fund***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
590-000-000-539.019 St. Grant - MDEQ SAW Grant	825,433	644,255	0	530,220	0	0
590-000-000-539.021 St. Grant - SB690 Utility Billing	0	0	0	49,805	0	0
590-000-000-640.000 Laboratory Services	0	0	1,000	500	1,000	1,000
590-000-000-640.001 I.P.P. Monitoring	16,826	11,534	20,000	20,000	20,000	20,000
590-000-000-649.000 Auction Proceeds	0	0	0	8,170	0	0
590-000-000-650.010 Utility Billing	3,276,838	3,349,995	3,845,220	3,654,799	3,807,391	3,807,391
590-000-000-650.020 Utility Billing-Prison	475,102	466,927	572,000	505,402	489,851	489,851
590-000-000-650.030 Utility Bill.-Summit	1,009,278	896,971	972,400	976,492	870,719	870,719
590-000-000-650.040 Utility Bill.-Spring Arbor	285,097	257,543	320,320	277,778	260,144	260,144
590-000-000-650.050 Utility Bill.-Napoleon	45,488	45,125	49,192	40,050	38,267	38,267
590-000-000-650.060 Utility Bill.-Blackman	1,270,270	1,197,675	892,320	982,076	938,298	938,298
590-000-000-650.061 Sewer Maint.-Blackman	3,570	0	0	0	0	0
590-000-000-650.062 Out Of City Account	129,818	128,363	135,200	132,214	137,502	137,502
590-000-000-650.070 Utility Bill.-Rives	7,601	5,978	6,760	7,533	7,934	7,934
590-000-000-662.000 Penalties	70,075	49,582	60,000	24,791	40,000	40,000
590-000-000-664.000 Interest	87,848	87,660	40,424	25,000	26,000	26,000
590-000-000-687.676 Refunds & Rebates-W/Comp	0	0	50,400	50,400	0	0
590-000-000-687.677 Refunds & Rebates-Healthcare	0	0	75,187	75,187	0	0
590-000-000-688.000 Miscellaneous	387	23,593	10,000	10,000	10,000	10,000
590-000-000-698.000 Insurance Refund	0	0	0	10,715	0	0
<b>Total Revenues</b>	<b>7,503,631</b>	<b>7,165,201</b>	<b>7,050,423</b>	<b>7,381,132</b>	<b>6,647,106</b>	<b>6,647,106</b>

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



**City of Jackson**  
**Fiscal Year 2021/22 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>				
010	Maintenance Supervisor	1		58,706
	Retiree Health Insurance Stipends			3,360
		<u>1</u>		<u>62,066</u>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

**Fund 590 Sewer Fund**  
**Dept 549 Collection**

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
590-549-000-702.000 Termination Pay	2,213	6,694	0	0	0	0
590-549-000-703.000 Salaries and Wages	46,203	13,397	62,536	58,072	62,066	62,066
590-549-000-708.000 Unemployment Comp.	5	0	6	6	6	6
590-549-000-709.000 Employers FICA	3,934	1,278	5,763	5,208	5,475	5,475
590-549-000-713.000 Overtime	4,868	339	12,500	10,000	9,500	9,500
590-549-000-715.000 Pension-General	4,916	903	8,939	8,175	8,362	8,362
590-549-000-716.000 Pension-MERS DC	8	0	0	2,042	2,046	2,046
590-549-000-718.000 Health Insurance	15,038	2,041	17,663	13,589	2,200	2,200
590-549-000-723.000 Health - MERS HSA	16	0	0	1,500	1,850	1,850
590-549-000-724.000 Workers Compensation	226	56	718	260	273	273
590-549-000-725.000 Other Fringe Benefits	218	34	1,030	1,030	1,053	1,053
	<u>77,645</u>	<u>24,742</u>	<u>109,155</u>	<u>99,882</u>	<u>92,831</u>	<u>92,831</u>
<b>Material and Supplies:</b>						
590-549-000-756.000 Operating Supplies	252	0	550	1,000	1,500	1,500
590-549-000-759.000 Gasoline	169	0	0	0	0	0
590-549-000-773.000 Laundry	0	5	365	625	650	650
590-549-000-778.000 Equipment Maint. Supplies	906	881	3,200	3,200	3,300	3,300
	<u>1,327</u>	<u>886</u>	<u>4,115</u>	<u>4,825</u>	<u>5,450</u>	<u>5,450</u>
<b>Contractual and Other:</b>						
590-549-000-818.000 Contractual Services	0	1,030	5,100	5,100	5,500	5,500
590-549-000-818.006 Instrument Maintenance	0	0	2,000	1,000	2,000	2,000
590-549-000-818.228 GIS Services - MIS	0	0	10,000	2,000	2,000	2,000
590-549-000-850.000 Communications	2,043	1,956	4,000	3,000	4,000	4,000
590-549-000-917.404 Sewer Maintenance-DPS	266,793	229,746	416,642	368,991	391,202	391,202
590-549-000-924.000 Utilities	42,467	46,566	38,000	42,000	44,940	44,940
590-549-000-934.000 Repairs & Maintenance	1,270	6,355	18,000	18,000	18,000	18,000
590-549-000-935.000 Insurance	4,686	5,448	5,829	5,875	6,286	6,286
590-549-000-943.000 Equipment Rental -MP	3,612	0	750	750	825	825
590-549-000-961.641 PW Overhead	1,909	0	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.	992,971	1,072,371	1,041,647	750,000	1,028,575	1,028,575
590-549-000-995.406 Cont.-Equip. Replacem Fd.	70,800	70,800	77,880	77,880	89,569	89,569
	<u>1,386,551</u>	<u>1,434,272</u>	<u>1,669,848</u>	<u>1,324,596</u>	<u>1,642,897</u>	<u>1,642,897</u>
<b>Collection</b>	<b>1,465,523</b>	<b>1,459,900</b>	<b>1,783,118</b>	<b>1,429,303</b>	<b>1,741,178</b>	<b>1,741,178</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Sewer Fund-Waste Water Treatment</i>				
<i>Fund-Activity: 590-550</i>				
010	IPP Coordinator	1		61,559
307	WWTP-Laboratory Technician	1		38,919
307	WWTP Relief Operator/Mechanic	2		77,460
308	WWTP Plant Operator	4		225,589
	Retiree Health Insurance Stipends			7,260
<b>Activity Total</b>		<b>8</b>		<b>410,787</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

**Fund 590 Sewer Fund**  
**Dept 550 Wastewater Treatment**

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
590-550-000-702.000 Termination Pay	0	10,319	0	18,948	0	0
590-550-000-703.000 Salaries and Wages	422,076	435,180	436,053	397,393	410,787	410,787
590-550-000-707.000 Wages-Temporary	770	3,836	14,000	0	0	0
590-550-000-708.000 Unemployment Comp.	43	54	54	60	48	48
590-550-000-709.000 Employers FICA	35,782	38,022	40,122	37,626	37,084	37,084
590-550-000-713.000 Overtime	79,139	76,471	73,500	75,500	73,500	73,500
590-550-000-715.000 Pension-General	48,440	62,190	62,497	57,977	58,545	58,545
590-550-000-716.000 Pension-MERS DC	3,924	4,373	8,219	9,931	5,602	5,602
590-550-000-718.000 Health Insurance	113,490	104,867	116,805	116,805	121,215	121,215
590-550-000-723.000 Health - MERS HSA	5,559	6,700	7,400	7,400	7,400	7,400
590-550-000-724.000 Workers Compensation	1,827	2,759	2,092	2,500	1,912	1,912
590-550-000-725.000 Other Fringe Benefits	3,623	2,052	8,015	8,015	8,118	8,118
	<u>714,673</u>	<u>746,823</u>	<u>768,757</u>	<u>732,155</u>	<u>724,211</u>	<u>724,211</u>
<b>Material and Supplies:</b>						
590-550-000-753.000 Chemicals	85,351	95,242	70,000	90,000	103,500	103,500
590-550-000-755.000 Safety Supplies	6,394	11,432	10,000	10,000	10,300	10,300
590-550-000-756.000 Operating Supplies	3,236	5,762	5,000	6,250	6,440	6,440
590-550-000-759.000 Gasoline	145	0	0	0	0	0
590-550-000-763.000 Laboratory Supplies	17,943	19,220	20,000	24,000	24,000	24,000
590-550-000-773.000 Laundry	5,337	7,353	4,800	7,000	7,210	7,210
	<u>118,406</u>	<u>139,009</u>	<u>109,800</u>	<u>137,250</u>	<u>151,450</u>	<u>151,450</u>
<b>Contractual and Other:</b>						
590-550-000-723.001 Health Insurance-Retirees	13,785	21,150	24,000	17,000	18,190	18,190
590-550-000-818.000 Contractual Services	86,975	63,825	75,000	80,000	80,000	80,000
590-550-000-822.000 Industrial Pretreatmt Prog.	9,178	31,822	50,000	60,000	60,000	60,000
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	5,400	5,400	5,400
590-550-000-924.000 Utilities	514,939	515,384	610,000	625,000	625,000	625,000
590-550-000-931.001 Equipment Maintenance	0	508	4,000	2,000	4,000	4,000
590-550-000-943.000 Equipment Rental - Motor Pool	1,353	698	0	1,000	1,000	1,000
590-550-000-961.641 Public Works Overhead	651	20,619	35,000	1,500	5,000	5,000
590-550-000-995.406 Cont.-Equip. Replacemt Fd.	244,600	244,600	269,060	269,060	309,441	309,441
	<u>875,081</u>	<u>902,206</u>	<u>1,076,660</u>	<u>1,066,960</u>	<u>1,114,031</u>	<u>1,114,031</u>
<b>Wastewater Treatment</b>	<b><u>1,708,160</u></b>	<b><u>1,788,038</u></b>	<b><u>1,955,217</u></b>	<b><u>1,936,365</u></b>	<b><u>1,989,692</u></b>	<b><u>1,989,692</u></b>

**City of Jackson**  
**Fiscal Year 2021/22 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>				
307	WWTP Relief Operator/Mechanic	1		<b>44,704</b>
	<b>Activity Total</b>	<b>1</b>		<b>44,704</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

**Fund 590 Sewer Fund**  
**Dept 551 Maintenance**

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
590-551-000-702.000 Termination Pay	0	0	0	0	0	0
590-551-000-703.000 Salaries and Wages	42,452	49,436	45,804	40,514	44,704	44,704
590-551-000-708.000 Unemployment Comp.	5	6	6	6	6	6
590-551-000-709.000 Employers FICA	3,577	4,655	4,499	3,979	4,613	4,613
590-551-000-713.000 Overtime	7,733	14,497	13,000	11,500	13,000	13,000
590-551-000-715.000 Pension-General	4,805	7,893	7,303	6,377	7,393	7,393
590-551-000-716.000 Pension-MERS DC	1,385	1,770	1,764	1,560	1,809	1,809
590-551-000-718.000 Health Insurance	6,993	8,568	2,200	15,000	18,549	18,549
590-551-000-723.000 Health - MERS HSA	1,861	1,885	1,850	1,850	1,850	1,850
590-551-000-724.000 Workers Compensation	217	272	235	235	241	241
590-551-000-725.000 Other Fringe Benefits	201	208	977	977	1,000	1,000
	<u>69,229</u>	<u>89,190</u>	<u>77,638</u>	<u>81,998</u>	<u>93,165</u>	<u>93,165</u>
<b>Material and Supplies:</b>						
590-551-000-756.000 Operating Supplies	4,480	2,422	3,500	4,000	4,120	4,120
590-551-000-759.000 Gasoline	3,071	692	5,000	5,000	5,150	5,150
590-551-000-759.001 Lubricants	1,345	1,164	2,500	1,500	1,545	1,545
590-551-000-773.000 Laundry	0	7	750	750	773	773
590-551-000-776.000 Custodial Supplies	1,381	2,014	2,500	2,500	2,575	2,575
590-551-000-778.000 Equipment Maint Supplies	23,166	27,364	32,000	55,000	56,650	56,650
590-551-000-778.001 Electrical Supplies	8,048	4,859	12,000	69,994	72,094	72,094
	<u>41,491</u>	<u>38,522</u>	<u>58,250</u>	<u>138,744</u>	<u>142,907</u>	<u>142,907</u>
<b>Contractual and Other:</b>						
590-551-000-818.000 Contractual Services	67,179	76,999	80,000	105,000	82,400	82,400
590-551-000-818.005 Cont.Serv.-Grounds Maint.	0	0	0	0	0	0
590-551-000-818.006 Instrument Maintenance	0	1,629	21,000	21,000	21,630	21,630
590-551-000-930.000 Building Maintenance	6,404	13,505	15,000	15,000	15,450	15,450
590-551-000-930.004 Grounds Maintenance	14,382	8,414	25,000	20,000	20,600	20,600
590-551-000-932.000 Vehicle Maintenance	10,627	13,301	18,000	40,000	20,000	20,000
590-551-000-934.000 Repairs & Maintenance	17,651	13,145	65,000	75,000	77,250	77,250
590-551-000-935.000 Insurance	69,516	80,814	86,471	87,150	93,251	93,251
590-551-000-940.000 Rentals	0	0	1,000	1,000	1,000	1,000
590-551-000-943.000 Equipment Rental - MP	520	858	1,000	1,500	1,650	1,650
590-551-000-956.001 Contingency	0	0	400	400	400	400
590-551-000-961.641 Public Works Overhead	156	1,270	1,500	2,000	2,000	2,000
590-551-000-995.406 Cont.-Equip. Replacement Fd.	578,400	578,400	636,240	636,240	731,729	731,729
	<u>764,835</u>	<u>788,335</u>	<u>950,611</u>	<u>1,004,290</u>	<u>1,067,360</u>	<u>1,067,360</u>
<b>Maintenance</b>	<b>875,555</b>	<b>916,047</b>	<b>1,086,499</b>	<b>1,225,032</b>	<b>1,303,432</b>	<b>1,303,432</b>

**City of Jackson**  
**Fiscal Year 2021/22 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>				
307	WWTP Relief Operator/Mechanic	2		83,807
PT	Sludge Equipment Operator/Mechanic		1	18,792
	Retiree Health Insurance Stipends			2,400
<b>Activity Total</b>		<b>2</b>	<b>1</b>	<b>104,999</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

**Fund 590 Sewer Fund**  
**Dept 553 Sludge Handling**

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
590-553-000-702.000 Termination Pay	8,567	0	0	0	0	0
590-553-000-703.000 Salaries and Wages	47,585	52,993	78,997	84,688	86,207	86,207
590-553-000-707.000 Wages - temporary	0	13	27,434	10,000	18,792	18,792
590-553-000-708.000 Unemployment Comp.	10	8	18	15	18	18
590-553-000-709.000 Employers FICA	3,714	4,699	8,611	7,987	9,380	9,380
590-553-000-713.000 Overtime	4,323	9,634	6,000	9,723	15,000	15,000
590-553-000-715.000 Pension-General	4,882	7,322	10,274	11,575	12,433	12,433
590-553-000-716.000 Pension-MERS DC	321	1,597	2,481	2,832	3,042	3,042
590-553-000-718.000 Health Insurance	20,690	16,866	35,326	35,326	34,022	34,022
590-553-000-723.000 Health - MERS HSA	712	2,289	3,700	4,250	3,700	3,700
590-553-000-724.000 Workers Compensation	319	525	464	464	480	480
590-553-000-725.000 Other Fringe Benefits	455	233.02	1,861	1,861	1,952	1,952
	<u>91,578</u>	<u>96,179</u>	<u>175,166</u>	<u>168,721</u>	<u>185,026</u>	<u>185,026</u>
<b>Material and Supplies:</b>						
590-553-000-756.000 Operating Supplies	0	72	1,000	1,000	1,030	1,030
590-553-000-759.000 Gasoline	10,459	10,674	14,000	14,000	14,420	14,420
590-553-000-763.000 Laboratory Supplies	20	0	1,000	1,000	1,030	1,030
590-553-000-773.000 Laundry	0	16	1,000	1,000	1,030	1,030
590-553-000-778.000 Equipment Maint. Supplies	6,680	5,358	4,200	4,500	4,635	4,635
	<u>17,159</u>	<u>16,120</u>	<u>21,200</u>	<u>21,500</u>	<u>22,145</u>	<u>22,145</u>
<b>Contractual and Other:</b>						
590-553-000-723.001 Health Insurance-Retirees	21,164	21,490	27,600	14,500	15,515	15,515
590-553-000-818.000 Contractual Services	310,155	415,632	300,000	425,000	437,750	437,750
590-553-000-921.000 Utilities-Gas	35,993	29,363	65,000	40,000	42,800	42,800
590-553-000-931.001 Equipment Maintenance	389	21	3,000	5,000	5,000	5,000
590-553-000-932.001 Vehicle Maint. Serv.	59	0	5,000	6,000	6,000	6,000
590-553-000-935.000 Insurance	3,978	4,611	4,857	4,967	5,315	5,315
590-553-000-943.000 Equipment Rental -MP	424	418	600	1,000	1,000	1,000
590-553-000-961.641 Public Works Overhead	0	343	700	700	700	700
590-553-000-995.406 Cont.-Equip. Replacement Fd.	249,200	249,200	274,120	274,120	315,261	315,261
	<u>621,362</u>	<u>721,078</u>	<u>680,877</u>	<u>771,287</u>	<u>829,341</u>	<u>829,341</u>
<b>Sludge Handling</b>	<b><u>730,099</u></b>	<b><u>833,377</u></b>	<b><u>877,243</u></b>	<b><u>961,508</u></b>	<b><u>1,036,512</u></b>	<b><u>1,036,512</u></b>

**City of Jackson**  
**Fiscal Year 2021/22 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		91,771
	<b>Activity Total</b>	<b>1</b>		<b>91,771</b>
Add:	Retirees Health Insurance Stipends			10,500
	Public Works/Utilities Fiscal Supervisor (25%) from 591-556			20,290
	Director of Public Works (50%) from 591-565			54,288
	Assistant Director of Public Works (50%) from 591-565			44,000
	<b>Activity Total</b>			<b>220,849</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

**Fund 590 Sewer Fund**  
**Dept 554 Administration**

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
590-554-000-702.000 Termination Pay	9,267	0	0	0	0	0
590-554-000-703.000 Salaries and Wages	156,247	179,026	186,657	186,888	220,849	220,849
590-554-000-708.000 Unemployment Comp.	8	9	11	11	14	14
590-554-000-709.000 Employers FICA	12,691	12,220	14,290	14,297	17,136	17,136
590-554-000-715.000 Pension-General	10,143	12,572	21,897	22,912	26,175	26,175
590-554-000-716.000 Pension-MERS DC	2,388	6,195	4,732	5,750	5,792	5,792
590-554-000-716.001 Retirement-Contractual	4,170	5,362	7,500	1,570	1,940	1,940
590-554-000-718.000 Health Insurance	16,090	15,121	19,471	28,360	28,074	28,074
590-554-000-723.000 Health - MERS HSA	2,461	4,314	2,775	3,415	3,700	3,700
590-554-000-724.000 Workers Compensation	621	581	586	725	699	699
590-554-000-725.000 Other Fringe Benefits	635	460	2,127	2,127	2,689	2,689
	<u>214,721</u>	<u>235,860</u>	<u>260,046</u>	<u>266,055</u>	<u>307,068</u>	<u>307,068</u>
<b>Material and Supplies:</b>						
590-554-000-752.000 Supplies	916	1,713	1,100	3,000	3,090	3,090
590-554-000-756.000 Operating Supplies	1,816	992	4,900	6,200	5,150	5,150
	<u>2,732</u>	<u>2,705</u>	<u>6,000</u>	<u>9,200</u>	<u>8,240</u>	<u>8,240</u>
<b>Contractual and Other:</b>						
590-554-000-723.001 Health Ins. - Retirees	3,383	4,146	4,870	4,052	4,340	4,340
590-554-000-808.000 Audit Fees	2,851	3,629	3,810	5,261	5,530	5,530
590-554-000-818.000 Contractual Services	88	103	500	500	500	500
590-554-000-818.038 Cont.Serv.-MDEQ SAW Grant	787,327	528,431	0	646,044	0	0
590-554-000-820.000 Consultant Services	101,284	0	300,000	300,000	300,000	300,000
590-554-000-853.000 Telephone	8,390	8,191	13,500	13,500	13,905	13,905
590-554-000-861.000 Auto Allowance	0	0	200	0	0	0
590-554-000-880.000 Community Promotion	221,059	177,829	57,500	43,000	54,000	54,000
590-554-000-902.000 Advertising	172	466	2,000	2,000	2,000	2,000
590-554-000-910.000 Education & Training	3,344	584	5,000	6,500	7,500	7,500
590-554-000-913.000 Travel	1,238	264	2,000	500	2,500	2,500
590-554-000-915.000 Memberships and Dues	710	1,091	1,500	1,750	1,803	1,803
590-554-000-934.000 Repairs & Maintenance	2,571	1,797	2,200	2,500	3,000	3,000
590-554-000-961.101 Admin.-General Fund	190,121	182,846	198,500	198,500	204,455	204,455
590-554-000-995.386 Cont.-2018 Cap. Imp. D/S Fd.	239,379	238,490	239,427	239,427	240,260	240,260
590-554-000-995.591 Cont.-Water Fund	251,754	263,234	410,143	352,788	355,474	355,474
	<u>1,813,671</u>	<u>1,411,101</u>	<u>1,241,150</u>	<u>1,816,322</u>	<u>1,195,267</u>	<u>1,195,267</u>
<b>Capital Outlay :</b>						
590-554-000-968.000 Depreciation	1,068,391	1,079,602	1,124,225	1,124,225	1,157,952	1,157,952
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	29,214	31,832	30,090	30,993	30,993
	<u>1,106,384</u>	<u>1,114,977</u>	<u>1,162,218</u>	<u>1,160,476</u>	<u>1,195,106</u>	<u>1,195,106</u>
<b>Administration</b>	<b><u>3,137,508</u></b>	<b><u>2,764,643</u></b>	<b><u>2,669,414</u></b>	<b><u>3,252,053</u></b>	<b><u>2,705,681</u></b>	<b><u>2,705,681</u></b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

***Fund 590 Sewer Fund***  
***Dept 555 Capital Acquisitions***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Capital Outlay:</b>						
590-555-000-985.006 Treatment Plant	86,010	0	300,000	0	0	<b>0</b>
	86,010	0	300,000	0	0	<b>0</b>
<b>Capital Acquisitions</b>	<b>86,010</b>	<b>0</b>	<b>300,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

## **(591) WATER FUND**

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

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

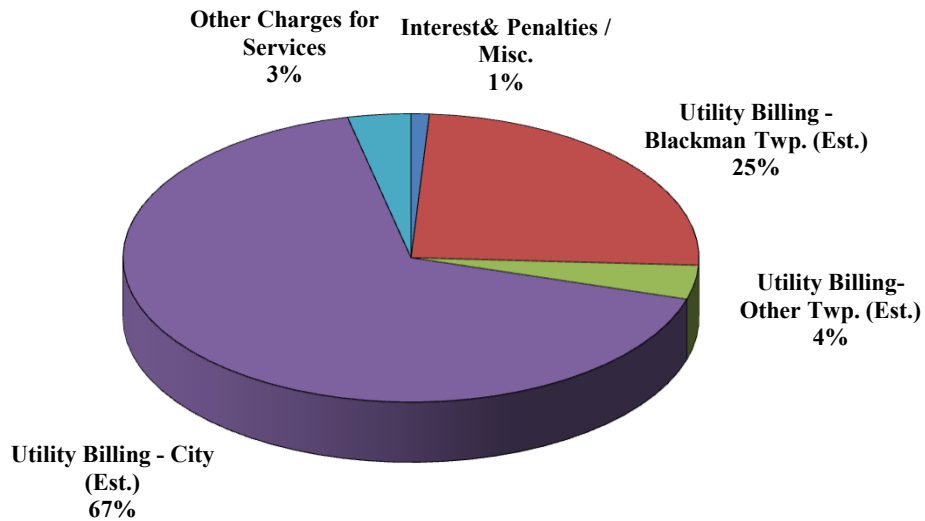
The City charges for water service supplied by the system based on a rate schedule measured by water usage. These charges must be sufficient to provide adequate revenues for operations, maintenance, replacements, improvements, and debt retirement.

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

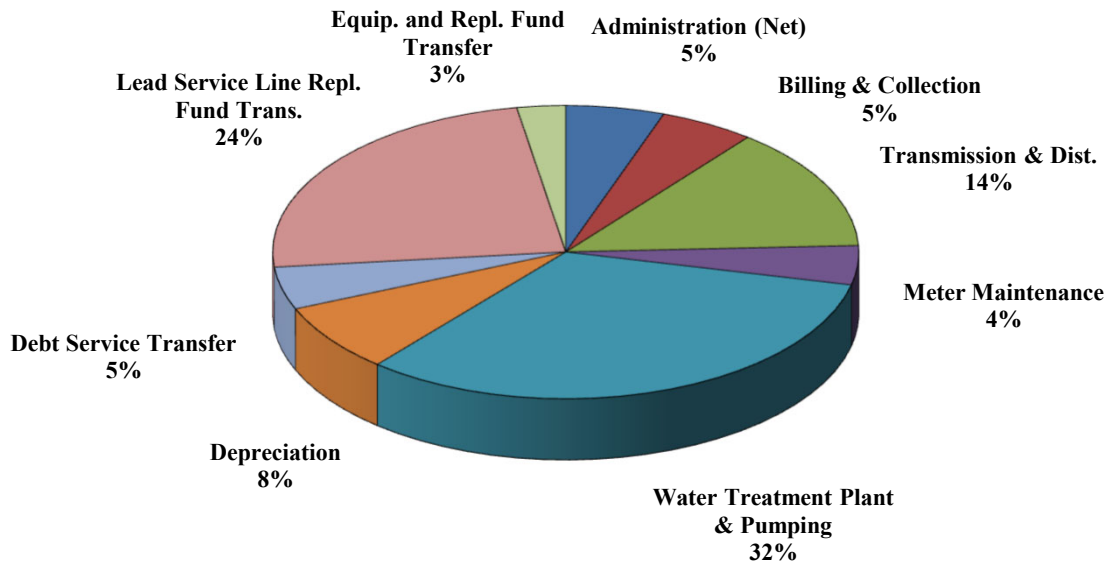
**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Water Fund**

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**Revenues**



**Expenses**



**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Water Fund**  
**Estimated Changes in Cash Flow**

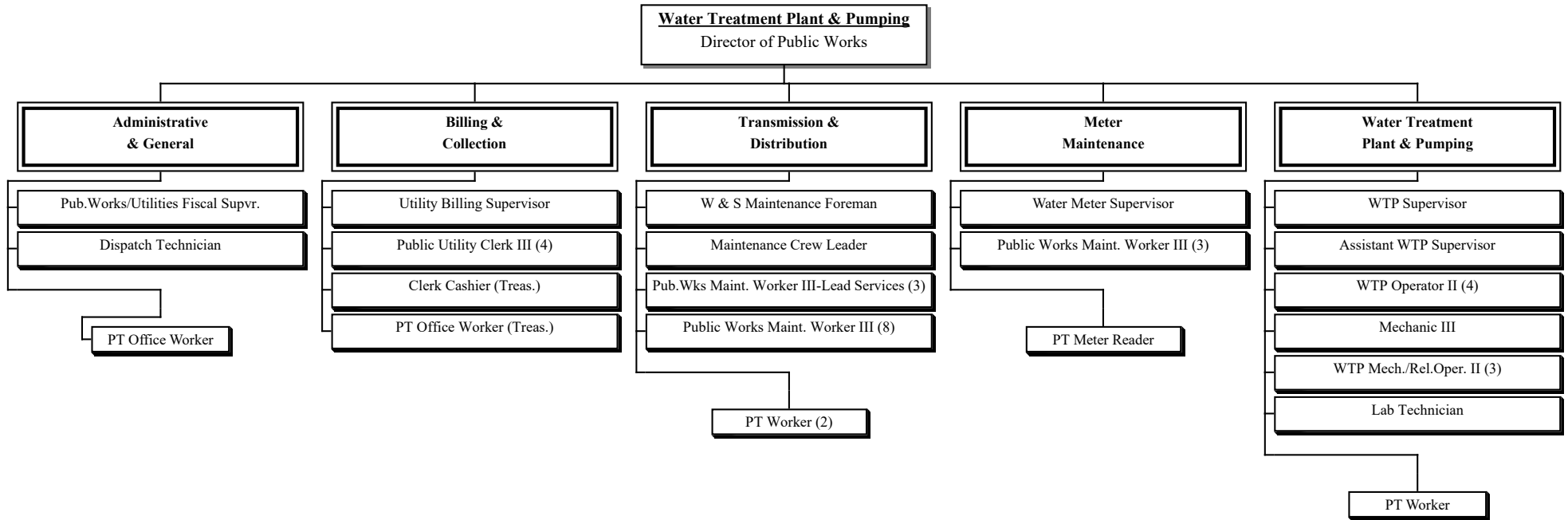
	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Revenues:</b>						
Charges For Goods & Services	9,434,601	10,588,437	11,832,921	11,868,944	11,358,229	<b>11,358,229</b>
State Grants	0	252,397	0	80,641	0	<b>0</b>
Penalties & Interest	276,167	216,656	191,917	78,745	120,744	<b>120,744</b>
Contributions From Other Funds	251,754	263,234	410,143	352,788	355,474	<b>355,474</b>
Miscellaneous	0	22,549	227,794	227,794	0	<b>0</b>
	<u>9,962,522</u>	<u>11,343,273</u>	<u>12,662,775</u>	<u>12,608,912</u>	<u>11,834,447</u>	<u><b>11,834,447</b></u>
<b>Expenses:</b>						
Administrative & General	4,005,230	5,828,002	7,079,946	6,306,135	6,003,756	<b>6,003,756</b>
Billing & Collection	503,508	526,468	788,742	705,575	710,942	<b>710,942</b>
Transmission & Distribution	1,119,197	1,208,874	1,632,880	1,378,676	1,844,149	<b>1,844,149</b>
Meter Maintenance	510,741	433,893	682,547	527,156	584,554	<b>584,554</b>
Water Treatment Plant & Pumping	3,061,044	2,836,063	4,394,124	3,919,568	4,399,288	<b>4,399,288</b>
	<u>9,199,720</u>	<u>10,833,300</u>	<u>14,578,239</u>	<u>12,837,110</u>	<u>13,542,689</u>	<u><b>13,542,689</b></u>
<b>Revenues Over (Under) Expenses</b>			(1,915,464)	(228,198)	(1,708,242)	<b>(1,708,242)</b>
<b>Add: Depreciation</b>			992,550	992,550	1,022,327	<b>1,022,327</b>
<b>Estimated Change in Working Capital</b>			(922,914)	764,352	(685,915)	<b>(685,915)</b>
<b>Estimated Working Capital (Unreserved) - Beginning of Year</b>			10,922,156	10,922,156	11,686,508	<b>11,686,508</b>
<b>Estimated Working Capital (Unreserved) - End of Year</b>			<u><b>9,999,242</b></u>	<u><b>11,686,508</b></u>	<u><b>11,000,593</b></u>	<u><b>11,000,593</b></u>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

***Fund 591 Water Fund***

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
591-000-000-539.020 St Grant - EGLE Water Restart.	0	2,397	0	0	0	0
591-000-000-539.021 St Grant - SB690 Utility Bill Ass	0	0	0	80,641	0	0
591-000-000-539.591 St Grant - EGLE Drinking Water	0	250,000	0	0	0	0
591-000-000-630.003 Refunds - Blackman Twp.	-225,617	-279,650	-235,664	-335,961	-376,276	-376,276
591-000-000-631.001 Turn On Charge	46,635	30,557	17,675	1,500	1,500	1,500
591-000-000-631.004 Overtime Service Calls	1,042	88	0	350	0	0
591-000-000-632.003 Meter Shop	18,565	4,945	5,000	5,000	5,000	5,000
591-000-000-632.005 Time/Materials-Others	1,332	-1,177	353	2,500	500	500
591-000-000-640.000 Laboratory Services	2,904	2,784	2,310	2,000	2,100	2,100
591-000-000-642.002 Bulk Water Sale	37,503	49,900	23,566	33,359	26,394	26,394
591-000-000-642.003 Material Sold	1,986	347	590	500	525	525
591-000-000-642.004 Sale Of Scrap	12,127	4,462	7,500	5,000	5,500	5,500
591-000-000-645.010 Utility Billing - NSF Fees	797	1,170	707	700	500	500
591-000-000-649.000 Auction Proceeds	0	0	0	10,973	0	0
591-000-000-650.001 New Water & Sewer Service	10,942	11,538	9,838	19,628	12,000	12,000
591-000-000-650.002 Hydrant Meter Use	11,472	14	25,750	5,000	10,000	10,000
591-000-000-650.010 Utility Billing	9,514,913	10,763,459	11,975,296	12,118,395	11,670,486	11,670,486
591-000-000-662.000 Penalties	159,145	109,591	167,172	54,000	96,000	96,000
591-000-000-664.000 Interest	117,022	107,065	24,745	24,745	24,744	24,744
591-000-000-667.004 Equipment Rental	0	3,683	0	0	0	0
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	79,200	79,200	0	0
591-000-000-687.677 Refunds & Rebates-Healthcare	0	0	148,594	148,594	0	0
591-000-000-688.000 Miscellaneous	0	0	0	0	0	0
591-000-000-698.000 Insurance Refund	0	18,866	0	0	0	0
591-000-000-699.590 Cont.-Sewer Fund	251,754	263,234	410,143	352,788	355,474	355,474
<b>Total Revenues</b>	<b>9,962,522</b>	<b>11,343,273</b>	<b>12,662,775</b>	<b>12,608,912</b>	<b>11,834,447</b>	<b>11,834,447</b>

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



**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Water Fund-Administrative &amp; General</i>				
<i>Fund-Activity: 591-556</i>				
012	Public Works/Utilities Fiscal Supervisor	1		81,160
306	Dispatch Technician	1		52,889
PT	PT Office Worker		1	10,200
<b>Activity Total</b>		<b>2</b>	<b>1</b>	<b>144,249</b>
<b>Add:</b>	Retiree Health Insurance Stipends			21,929
	Public Utilities Clerk III (35%) from 641-441			13,519
<b>Less:</b>	Public Works/Utilities Fiscal Supervisor (25%) to Sewer Admin 590-554			(20,290)
	Public Works/Utilities Fiscal Supervisor (25%) to DPW Admin 641-440			(20,290)
	Public Works/Utilities Fiscal Supervisor (25%) to Engineering Admin 642-447			(20,290)
				<b>118,827</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

**Fund 591 Water Fund**  
**Dept 556 Administrative & General**

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
591-556-000-702.000 Termination Pay	0	244	0	0	0	0
591-556-000-703.000 Salaries and Wages	92,395	132,792	105,404	107,209	108,627	108,627
591-556-000-707.000 Wages-Temporary	3,180	2,808	10,200	5,100	10,200	10,200
591-556-000-708.000 Unemployment Comp.	14	16	16	16	16	16
591-556-000-709.000 Employers FICA	9,392	9,945	9,146	8,898	9,393	9,393
591-556-000-713.000 Overtime	2,914	6,667	3,200	4,000	3,200	3,200
591-556-000-715.000 Pension-General	10,971	14,288	10,960	13,356	11,113	11,113
591-556-000-716.000 Pension-MERS DC	395	331	399	405	427	427
591-556-000-718.000 Health Insurance	38,430	29,421	28,261	28,261	29,678	29,678
591-556-000-723.000 Health - MERS HSA	549	499	648	703	648	648
591-556-000-724.000 Workers Compensation	38	75	32	150	32	32
591-556-000-725.000 Other Fringe Benefits	2,155	829	2,035	2,035	2,289	2,289
	<b>160,433</b>	<b>197,915</b>	<b>170,301</b>	<b>170,133</b>	<b>175,623</b>	<b>175,623</b>
<b>Material and Supplies:</b>						
591-556-000-752.000 Office Supplies	7,261	22,770	13,054	13,054	13,446	13,446
591-556-000-755.000 Safety Supplies	5,683	4,713	5,350	5,885	6,062	6,062
591-556-000-776.000 Custodial Supplies	0	155	600	0	0	0
	<b>12,944</b>	<b>27,638</b>	<b>19,004</b>	<b>18,939</b>	<b>19,508</b>	<b>19,508</b>
<b>Contractual and Other:</b>						
591-556-000-723.001 Health Insurance-Retirees	10,010	10,722	14,548	10,250	10,968	10,968
591-556-000-808.000 Audit Fees	2,084	3,868	4,061	3,165	3,330	3,330
591-556-000-818.000 Contractual Services	12,905	14,635	20,000	26,845	25,243	25,243
591-556-000-849.000 Radio Maintenance	2,188	2,875	4,200	3,800	4,000	4,000
591-556-000-853.000 Telephone	1,376	1,771	1,500	2,000	2,100	2,100
591-556-000-880.000 Community Promotion	221,059	177,829	57,500	43,000	54,000	54,000
591-556-000-900.000 Printing & Publishing	7,063	9,237	8,560	9,435	9,806	9,806
591-556-000-910.000 Education & Training	3,832	483	3,850	2,500	4,000	4,000
591-556-000-913.000 Travel	97	1,384	2,750	500	2,000	2,000
591-556-000-915.000 Memberships and Dues	5,505	3,906	6,050	6,050	6,250	6,250
591-556-000-920.000 Utilities-Electricity	0	0	1,000	500	1,000	1,000
591-556-000-921.000 Utilities-Gas	0	0	500	250	500	500
591-556-000-930.000 Building Maintenance	0	0	500	250	500	500
591-556-000-931.002 Office Equipment Maintenance	343	343	800	800	825	825
591-556-000-935.000 Insurance	77,720	80,320	85,482	79,213	84,758	84,758
591-556-000-935.001 Insurance-Deductible	0	0	10,000	5,000	10,000	10,000
591-556-000-961.101 Admin.-General Fund	249,856	311,490	297,632	297,632	306,561	306,561
591-556-000-962.000 Uncollectible Accounts	45,148	-5,806	15,000	15,000	15,000	15,000
591-556-000-995.386 Cont.-2018 Cap. Imp. D/S Fd.	632,736	630,388	632,864	632,864	635,064	635,064
591-556-000-995.402 Cont.-Water Equip. & Rep. Fd.	1,573,547	3,196,900	4,731,294	3,881,507	3,247,243	3,247,243
591-556-000-995.403 Cont.-Lead Service Line Rep. Fc	0	0	0	103,952	363,150	363,150
	<b>2,845,469</b>	<b>4,440,345</b>	<b>5,898,091</b>	<b>5,124,513</b>	<b>4,786,298</b>	<b>4,786,298</b>
<b>Capital Outlay:</b>						
591-556-000-968.000 Depreciation	986,384	1,162,104	992,550	992,550	1,022,327	1,022,327
	<b>986,384</b>	<b>1,162,104</b>	<b>992,550</b>	<b>992,550</b>	<b>1,022,327</b>	<b>1,022,327</b>
<b>Administrative &amp; General</b>	<b>4,005,230</b>	<b>5,828,002</b>	<b>7,079,946</b>	<b>6,306,135</b>	<b>6,003,756</b>	<b>6,003,756</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Water Fund-Billing &amp; Collection</i>				
<i>Fund-Activity: 591-558</i>				
012	Utility Billing Supervisor	1		81,159
306	Clerk Cashier (Treas.)	1		52,889
306	Public Utility Clerk III	4		160,328
PT	Part Time - Office Worker (Treas.)		1	16,068
		<u>6</u>	<u>1</u>	<u>310,444</u>
<b>Add:</b> Retiree Health Insurance Stipends				<u>6,600</u>
				<u><u>317,044</u></u>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

**Fund 591 Water Fund**  
**Dept 558 Billing & Collection**

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
591-558-000-702.000 Termination Pay	0	2,922	0	92	0	0
591-558-000-703.000 Salaries and Wages	242,649	247,113	333,483	302,330	300,976	300,976
591-558-000-707.000 Wages-Temporary	16,704	12,600	16,068	16,068	16,068	16,068
591-558-000-708.000 Unemployment Comp.	749	987	48	1,000	42	42
591-558-000-709.000 Employers FICA	18,541	18,664	27,550	24,357	24,913	24,913
591-558-000-713.000 Overtime	1,396	1,962	10,000	8,000	8,000	8,000
591-558-000-715.000 Pension-General	23,004	28,888	41,915	38,046	37,145	37,145
591-558-000-716.000 Pension-MERS DC	4,900	4,492	6,027	5,586	5,049	5,049
591-558-000-716.001 Retirement-Contractual	2,207	1,156	0	0	0	0
591-558-000-718.000 Health Insurance	59,061	51,745	101,648	73,406	74,520	74,520
591-558-000-723.000 Health - MERS HSA	7,320	6,731	9,250	6,976	7,400	7,400
591-558-000-724.000 Workers Compensation	150	151	117	148	105	105
591-558-000-725.000 Other Fringe Benefits	4,357	2,676	8,726	7,853	7,684	7,684
	<u>381,038</u>	<u>380,087</u>	<u>554,832</u>	<u>483,862</u>	<u>481,902</u>	<u>481,902</u>
<b>Material and Supplies:</b>						
591-558-000-752.000 Office Supplies	7,181	6,767	17,730	17,730	18,260	18,260
	<u>7,181</u>	<u>6,767</u>	<u>17,730</u>	<u>17,730</u>	<u>18,260</u>	<u>18,260</u>
<b>Contractual and Other:</b>						
591-558-000-723.001 Health Insurance-Retirees	16,450	14,885	22,483	13,500	14,445	14,445
591-558-000-808.000 Audit Fees	2,084	3,868	4,138	3,165	3,330	3,330
591-558-000-810.000 EPAY Costs	4,819	4,911	5,517	5,517	5,685	5,685
591-558-000-818.000 Contractual Services	6,565	6,678	9,807	10,525	10,690	10,690
591-558-000-851.000 Postage	27,500	26,422	32,000	32,000	33,000	33,000
591-558-000-853.000 Telephone	2,284	1,689	3,000	2,500	2,575	2,575
591-558-000-900.000 Printing & Publishing	225	3,811	2,140	3,589	4,162	4,162
591-558-000-908.002 Residency Allowance	3,600	3,600	3,600	1,800	1,800	1,800
591-558-000-910.000 Education & Training	208	60	4,000	4,000	4,000	4,000
591-558-000-913.000 Travel	4	53	500	500	500	500
591-558-000-915.000 Memberships & Dues	488	400	500	400	500	500
591-558-000-931.002 Office Equipment Maintenance	5,236	6,221	6,068	6,137	6,740	6,740
591-558-000-935.000 Insurance	7,629	7,901	8,454	7,377	9,046	9,046
591-558-000-945.000 Office Equipment Rental	0	0	500	500	500	500
591-558-000-961.101 Admin.-General Fund	37,335	46,544	44,473	44,473	45,807	45,807
591-558-000-962.000 Uncollectible Accounts	0	0	5,000	5,000	5,000	5,000
	<u>114,427</u>	<u>127,043</u>	<u>152,180</u>	<u>140,983</u>	<u>147,780</u>	<u>147,780</u>
<b>Capital Outlay:</b>						
591-558-000-971.011 City Hall Improvements	0	0	50,000	50,000	50,000	50,000
591-558-000-980.001 Office Equipment	0	12,571	13,000	13,000	13,000	13,000
591-558-000-984.000 Software	862	0	1,000	0	0	0
	<u>862</u>	<u>12,571</u>	<u>64,000</u>	<u>63,000</u>	<u>63,000</u>	<u>63,000</u>
<b>Billing &amp; Collection</b>	<b>503,508</b>	<b>526,468</b>	<b>788,742</b>	<b>705,575</b>	<b>710,942</b>	<b>710,942</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Water Fund-Transmission &amp; Distribution</i>				
<i>Fund-Activity: 591-560</i>				
014	W & S Maintenance Foreman	1		91,771
308	Maintenance Crew Leader	1		59,404
306	Public Works Maint. Worker III	8		344,528
306	Public Works Maint. Worker III - Lead Servic	3		114,130
PT	Part Time		2	24,000
<b>Activity Total</b>		<b>13</b>	<b>2</b>	<b>633,833</b>
<b>Add:</b> Retiree Health Insurance Stipends				9,960
<b>Less:</b> Public Works Maint. Worker III (Miss Dig) (50%) To 641-441				(20,406)
				<b>623,387</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

***Fund 591 Water Fund***  
***Dept 560 Transmission & Distribution***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Personal Services:</b>						
591-560-000-702.000 Termination Pay	432	342	0	228	0	0
591-560-000-703.000 Salaries and Wages	376,245	393,763	502,496	449,757	599,387	599,387
591-560-000-707.000 Wages-Temporary	0	0	24,000	12,000	24,000	24,000
591-560-000-708.000 Unemployment Comp.	42	34	63	46	81	81
591-560-000-709.000 Employers FICA	28,143	28,517	45,000	38,913	53,644	53,644
591-560-000-713.000 Overtime	9,146	9,678	58,636	46,909	57,746	57,746
591-560-000-715.000 Pension-General	36,901	48,160	68,656	60,891	81,808	81,808
591-560-000-716.000 Pension-MERS DC	3,242	3,379	5,240	5,240	11,450	11,450
591-560-000-718.000 Health Insurance	56,395	74,258	118,904	118,904	188,613	188,613
591-560-000-723.000 Health - MERS HSA	5,785	5,781	7,400	7,400	15,725	15,725
591-560-000-724.000 Workers Compensation	2,662	2,756	2,625	3,000	3,375	3,375
591-560-000-725.000 Other Fringe Benefits	3,140	2,169	9,403	9,403	12,441	12,441
	<b>522,133</b>	<b>568,837</b>	<b>842,423</b>	<b>752,691</b>	<b>1,048,270</b>	<b>1,048,270</b>
<b>Material and Supplies:</b>						
591-560-000-756.000 Operating Supplies	24,920	22,921	36,637	30,975	37,912	37,912
591-560-000-759.000 Gasoline	23,083	20,649	28,623	25,000	29,482	29,482
591-560-000-773.000 Laundry	3,220	3,949	8,025	4,500	8,025	8,025
591-560-000-774.000 Small Tools	1,834	4,619	8,587	5,000	8,845	8,845
591-560-000-781.000 Construction Supplies	91,148	103,356	171,735	170,750	173,100	173,100
	<b>144,205</b>	<b>155,494</b>	<b>253,607</b>	<b>236,225</b>	<b>257,364</b>	<b>257,364</b>
<b>Contractual and Other:</b>						
591-560-000-723.001 Health Insurance-Retirees	13,066	6,789	17,250	5,150	5,511	5,511
591-560-000-818.000 Contractual Services	210,217	229,375	165,000	101,000	168,000	168,000
591-560-000-853.000 Telephone	2,725	3,011	4,000	4,000	4,120	4,120
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	3,631	9,571	8,800	10,000	10,000	10,000
591-560-000-913.000 Travel	20	259	300	300	350	350
591-560-000-918.000 Pavement Repairs	98,127	76,662	143,000	90,000	143,000	143,000
591-560-000-920.000 Utilities-Electricity	4,417	1,307	4,400	4,400	4,532	4,532
591-560-000-921.000 Utilities-Gas	627	495	3,300	3,300	3,400	3,400
591-560-000-924.001 Utilities-Water	3	2	0	10	12	12
591-560-000-930.000 Building Maintenance	992	17	4,000	1,000	4,000	4,000
591-560-000-931.001 Equipment Maintenance	144	822	15,000	2,000	15,000	15,000
591-560-000-932.000 Vehicle Maintenance	32,425	51,776	50,000	55,000	60,000	60,000
591-560-000-943.000 Equipment Rental-MP	39,589	38,432	50,000	58,300	64,200	64,200
591-560-000-961.641 Public Works O/H	45,076	48,589	50,000	53,000	54,590	54,590
591-560-000-961.642 Engineering O/H	0	15,636	20,000	500	0	0
	<b>452,859</b>	<b>484,543</b>	<b>536,850</b>	<b>389,760</b>	<b>538,515</b>	<b>538,515</b>
<b>Transmission &amp; Distribution</b>	<b>1,119,197</b>	<b>1,208,874</b>	<b>1,632,880</b>	<b>1,378,676</b>	<b>1,844,149</b>	<b>1,844,149</b>

**City of Jackson**  
**Fiscal Year 2021/22 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		81,159
306	Public Works Maint. Worker III	3		135,109
PT	Part Time - Meter Reader		1	5,000
<b>Activity Total</b>		<b>4</b>	<b>1</b>	<b>221,268</b>
<b>Add: Retirees Health Insurance Stipend</b>				<b>10,200</b>
<b>Department Total</b>				<b>231,468</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

**Fund 591 Water Fund**  
**Dept 564 Meter Maintenance**

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
591-564-000-702.000 Termination Pay	27,425	0	0	0	0	0
591-564-000-703.000 Salaries and Wages	245,466	218,368	258,102	224,694	226,468	226,468
591-564-000-707.000 Wages-Temporary	0	0	5,000	2,000	5,000	5,000
591-564-000-708.000 Unemployment Comp.	30	23	36	30	30	30
591-564-000-709.000 Employers FICA	20,290	16,146	21,580	17,954	18,894	18,894
591-564-000-713.000 Overtime	5,850	3,045	16,000	8,000	12,000	12,000
591-564-000-715.000 Pension-General	21,168	17,275	33,633	27,947	28,415	28,415
591-564-000-716.000 Pension-MERS DC	2,666	7,315	6,351	6,351	5,175	5,175
591-564-000-718.000 Health Insurance	70,116	48,939	67,081	53,665	55,470	55,470
591-564-000-723.000 Health - MERS HSA	4,172	5,690	7,400	5,550	5,550	5,550
591-564-000-724.000 Workers Compensation	1,492	1,218	1,142	1,142	967	967
591-564-000-725.000 Other Fringe Benefits	1,137	990	4,900	4,089	4,089	4,089
	<b>399,812</b>	<b>319,009</b>	<b>421,225</b>	<b>351,422</b>	<b>362,058</b>	<b>362,058</b>
<b>Material and Supplies:</b>						
591-564-000-752.000 Office Supplies	525	804	1,500	1,500	1,750	1,750
591-564-000-756.000 Operating Supplies	9,614	3,150	8,000	8,000	8,000	8,000
591-564-000-759.000 Gasoline	8,090	6,474	12,000	7,500	8,500	8,500
591-564-000-773.000 Laundry	1,369	1,695	2,500	2,000	2,000	2,000
591-564-000-774.000 Small Tools	729	5,371	3,000	5,000	5,000	5,000
591-564-000-782.000 Materials	16,583	5,490	90,950	40,000	65,000	65,000
	<b>36,910</b>	<b>22,984</b>	<b>117,950</b>	<b>64,000</b>	<b>90,250</b>	<b>90,250</b>
<b>Contractual and Other:</b>						
591-564-000-723.001 Health Insurance-Retirees	34,489	53,093	57,245	52,800	56,496	56,496
591-564-000-818.000 Contractual Services	15,615	13,634	35,000	25,800	28,500	28,500
591-564-000-853.000 Telephone	5,437	5,336	6,527	6,527	6,723	6,723
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	1,211	863	10,000	1,000	10,000	10,000
591-564-000-913.000 Travel	0	0	100	100	1,500	1,500
591-564-000-915.000 Memberships & Dues	0	0	1,500	1,000	1,000	1,000
591-564-000-920.000 Utilities-Electricity	3,689	1,327	4,100	4,100	4,387	4,387
591-564-000-921.000 Utilities-Gas	627	495	1,000	1,000	1,100	1,100
591-564-000-924.001 Utilities-Water	3	2	0	7	10	10
591-564-000-930.000 Building Maintenance	717	297	2,500	1,000	1,000	1,000
591-564-000-931.001 Equipment Maintenance	319	0	2,500	1,000	1,000	1,000
591-564-000-932.000 Vehicle Maintenance	6,526	9,247	15,000	7,500	10,000	10,000
591-564-000-943.000 Equipment Rental - Motor Pool	101	528	500	2,500	2,750	2,750
591-564-000-961.641 Public Works O/H	1,685	3,478	3,800	3,800	4,180	4,180
	<b>74,019</b>	<b>91,900</b>	<b>143,372</b>	<b>111,734</b>	<b>132,246</b>	<b>132,246</b>
<b>Meter Maintenance</b>	<b>510,741</b>	<b>433,893</b>	<b>682,547</b>	<b>527,156</b>	<b>584,554</b>	<b>584,554</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

**Fund 591 Water Fund**

**Dept 565 Water Treatment Plant & Pumping**

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
591-565-000-702.000 Termination Pay	14,253	556	0	0	0	0
591-565-000-703.000 Salaries and Wages	634,051	617,803	744,081	647,735	683,529	683,529
591-565-000-707.000 Wages-Temporary	770	3,836	20,000	10,000	20,000	20,000
591-565-000-708.000 Unemployment Comp.	69	59	75	93	72	72
591-565-000-709.000 Employers FICA	53,605	51,655	67,503	59,229	63,134	63,134
591-565-000-713.000 Overtime	92,230	90,028	116,500	116,500	116,500	116,500
591-565-000-715.000 Pension-General	62,141	74,480	100,884	91,785	92,285	92,285
591-565-000-716.000 Pension-MERS DC	5,141	8,444	11,646	11,646	11,691	11,691
591-565-000-716.001 Retirement - Contractual	4,171	5,363	9,579	2,701	3,880	3,880
591-565-000-718.000 Health Insurance	150,661	119,284	162,278	144,615	139,105	139,105
591-565-000-723.000 Health - MERS HSA	6,447	9,801	10,175	10,175	11,100	11,100
591-565-000-724.000 Workers Compensation	2,933	2,803	3,701	3,319	3,383	3,383
591-565-000-725.000 Other Fringe Benefits	5,328	2,683	11,849	10,743	11,537	11,537
	<b>1,031,800</b>	<b>986,795</b>	<b>1,258,271</b>	<b>1,108,541</b>	<b>1,156,216</b>	<b>1,156,216</b>
<b>Material and Supplies:</b>						
591-565-000-753.001 Chemicals-Fluoride	7,891	9,308	13,027	15,000	15,500	15,500
591-565-000-753.002 Chemicals-Lime	466,011	475,293	544,294	544,294	544,294	544,294
591-565-000-753.003 Chemicals-Soda Ash	62,255	39,572	60,930	69,000	69,000	69,000
591-565-000-753.004 Chemicals-Caustic Soda	97,197	40,151	124,857	50,000	124,857	124,857
591-565-000-753.007 Chemicals-Phosphate	25,074	26,563	31,303	31,303	34,500	34,500
591-565-000-753.008 Chemicals-Calcium Hypochlorit	3,289	3,560	0	3,900	4,290	4,290
591-565-000-753.009 Chemicals-Chlorine	16,190	17,469	24,533	24,533	27,629	27,629
591-565-000-753.010 Ferric Chloride	14,293	25,558	24,519	28,000	31,116	31,116
591-565-000-755.000 Safety Supplies	180	178	0	0	0	0
591-565-000-756.000 Operating Supplies	3,590	2,356	3,750	3,750	4,125	4,125
591-565-000-758.000 Diesel Fuel	0	87	5,155	5,155	5,670	5,670
591-565-000-759.000 Gasoline	3,598	3,848	7,078	4,500	7,500	7,500
591-565-000-763.000 Laboratory Supplies	30,641	28,491	39,400	39,400	44,000	44,000
591-565-000-773.000 Laundry	5,316	5,728	8,400	8,400	9,240	9,240
591-565-000-774.000 Small Tools	1,760	1,009	3,500	3,500	5,000	5,000
591-565-000-776.000 Custodial Supplies	4,367	4,270	3,675	3,675	4,050	4,050
591-565-000-778.000 Equipment Maint. Supplies	63,136	62,296	105,495	105,495	110,370	110,370
	<b>804,788</b>	<b>745,737</b>	<b>999,916</b>	<b>939,905</b>	<b>1,041,141</b>	<b>1,041,141</b>
<b>Contractual and Other:</b>						
591-565-000-723.001 Health Insurance-Retirees	8,463	10,135	11,673	9,900	10,593	10,593
591-565-000-818.000 Contractual Services	639,018	563,353	1,452,488	1,179,188	1,390,191	1,390,191
591-565-000-818.001 Cont.Service-Well Field	0	0	10,000	10,000	13,500	13,500
591-565-000-818.003 Cont.Service-Pumping Station	0	0	5,500	5,500	15,000	15,000
591-565-000-853.000 Telephone	4,839	4,800	4,650	4,650	4,790	4,790
591-565-000-908.002 Residency Allowance	1,800	1,800	1,800	3,600	3,600	3,600
591-565-000-910.000 Education & Training	6,638	5,557	9,230	7,380	10,700	10,700
591-565-000-913.000 Travel	61	2,164	3,600	500	3,900	3,900
591-565-000-915.000 Memberships and Dues	850	875	400	925	975	975
591-565-000-920.000 Utilities-Electricity	516,981	473,552	567,789	567,789	661,474	661,474
591-565-000-921.000 Utilities-Gas	30,520	24,458	34,125	34,125	37,537	37,537

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Contractual and Other: (Cont'd.)</b>						
591-565-000-924.001 Utilities-Water	8,605	8,140	10,000	10,000	10,000	10,000
591-565-000-930.000 Building Maintenance	0	0	4,682	4,682	5,000	5,000
591-565-000-932.000 Vehicle Maintenance	5,888	3,778	15,000	15,000	15,500	15,500
591-565-000-940.000 Rentals	0	0	5,000	5,000	5,000	5,000
591-565-000-943.000 Equipment Rental - MP	781	2,966	0	9,169	10,086	10,086
591-565-000-961.641 Public Works Overhead	12	1,953	0	3,714	4,085	4,085
591-565-000-961.642 Engineering Overhead	0		0	0	0	0
	<u>1,224,456</u>	<u>1,103,531</u>	<u>2,135,937</u>	<u>1,871,122</u>	<u>2,201,931</u>	<u>2,201,931</u>
<b>Water Treatment Plant &amp; Pumping</b>	<b><u>3,061,044</u></b>	<b><u>2,836,063</u></b>	<b><u>4,394,124</u></b>	<b><u>3,919,568</u></b>	<b><u>4,399,288</u></b>	<b><u>4,399,288</u></b>

**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<b>Department:</b> Water Fund-Water Treatment Plant & Pumping				
<b>Fund-Activity:</b> 591-565				
014	WTP Supervisor	1		84,802
014	Assistant Director of Public Works	1		88,000
020	Director of Public Works	1		108,576
306	Lab Technician	1		56,042
307	WTP Mechanic/Relief Operator II	3		142,284
308	WTP Operator II	4		190,174
308	Mechanic III	1		59,404
PT	Part Time		1	20,000
	<b>Activity Total</b>	<u>12</u>	<u>1</u>	<u>749,282</u>
	<b>Add:</b> Retiree Health Insurance Stipends			52,535
	<b>Less:</b> Assistant Director of Public Works 50% to 590-554 WWTP			(44,000)
	Director of Public Works 50% to 590-554 WWTP			(54,288)
	<b>Activity Total</b>			<u><u>703,529</u></u>



# **Internal Service Funds**

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

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## (641) Public Works Administration Fund

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

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

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

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Estimated Changes in Working Capital

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***Fund 641 Public Works Administration Fund***

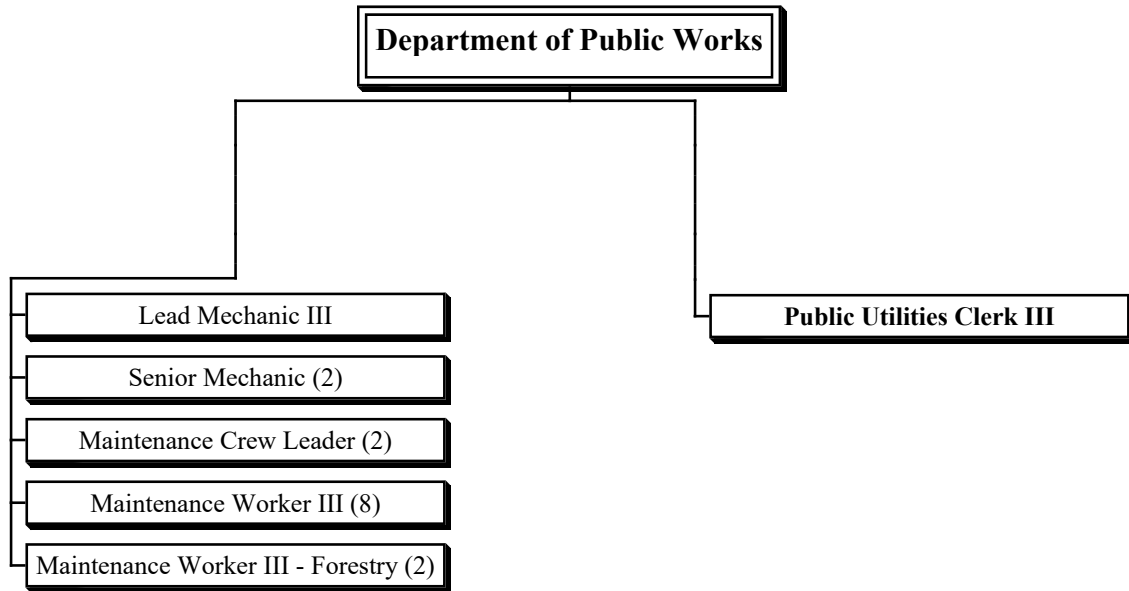
	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Revenues</b>	386,810	407,531	443,445	387,554	366,886	<b>366,886</b>
<b>Expenditures</b>	307,115	322,904	461,139	394,063	413,922	<b>413,922</b>
<b>Revenues Over (Under) Expenses</b>			(17,694)	(6,509)	(47,036)	<b>(47,036)</b>
<b>Estimated Working Capital - Beginning of Year</b>			269,413	269,413	262,904	<b>262,904</b>
<b>Estimated Working Capital - End of Year</b>			<b>251,719</b>	<b>262,904</b>	<b>215,868</b>	<b>215,868</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

***Fund 641 Public Works Administration Fund***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
641-000-000-626.000 Charges for Services	378,026	399,034	407,720	351,800	362,354	<b>362,354</b>
641-000-000-664.000 Interest	8,784	8,497	4,371	4,400	4,532	<b>4,532</b>
641-000-000-687.676 Refunds & Rebates-W/Comp	0	0	19,260	19,260	0	<b>0</b>
641-000-000-687.677 Refunds & Rebates-Healthcare	0	0	12,094	12,094	0	<b>0</b>
641-000-000-698.000 Insurance Refund	0	0	0	0	0	<b>0</b>
<b>Total Revenues</b>	<b>386,810</b>	<b>407,531</b>	<b>443,445</b>	<b>387,554</b>	<b>366,886</b>	<b>366,886</b>

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



**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<b>Fund-Activity: 641-441</b>				
<b>Department: Public Works</b>				
306	Maintenance Worker III	8		358,818
306	Maintenance Worker III - Forestry	2		84,198
306	Public Utilities Clerk III	1		38,626
308	Maintenance Crew Leader	2		118,808
309	Senior Mechanic	2		110,540
310	Lead Mechanic III	1		68,215
		<b>16</b>		<b>779,205</b>
<b>Add:</b>				
Retirees Health Insurance Stipend				69,120
Public Works Maint. Worker III (Utility Locator) (50%) from 591-560				20,406
Public Works/Utilities Fiscal Supervisor from 591-556 (25%)				20,290
<b>Less:</b>				
Public Utilities Clerk III (35%) to Water Admin 591-556				(13,519)
Public Utilities Clerk III (20%) to Engineering 642-447				(7,725)
<b>Department Total</b>				<b>867,777</b>

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

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

**Fund 641 Public Works Administration Fund**  
**Dept 441 Public Works Administration**

Account Description	2018/19	2019/20	2020/21	2020/21	2021/22	2021/22
	Actual	Actual	Budget	Projected	Proposed	Adopted
<b>Personal Services:</b>						
641-441-000-702.000 Termination Pay	907	0	0	78	0	0
641-441-000-703.000 Salaries And Wages	134,761	156,074	180,843	184,371	189,216	189,216
641-441-000-708.000 Unemployment Comp.	14	16	16	16	14	14
641-441-000-709.000 Employers FICA	10,170	11,526	14,994	14,410	15,544	15,544
641-441-000-713.000 Overtime	269	328	8,196	4,000	4,106	4,106
641-441-000-715.000 Pension-General	10,450	14,327	17,473	15,500	16,436	16,436
641-441-000-716.000 Pension-MERS DC	1,600	1,552	8,012	1,950	1,993	1,993
641-441-000-718.000 Health Insurance	24,312	22,216	33,837	33,837	35,540	35,540
641-441-000-723.000 Health - MERS HSA	2,856	2,735	3,108	3,108	3,312	3,312
641-441-000-724.000 Workers Compensation	1,343	1,328	1,540	1,540	1,406	1,406
641-441-000-725.000 Other Fringe Benefits	1,001	722.21	2,776	2,776	2,910	2,910
	187,683	210,824	270,795	261,586	270,477	270,477
<b>Material And Supplies:</b>						
641-441-000-752.000 Office Supplies	2,603	10,416	10,530	8,530	8,150	8,150
641-441-000-755.000 Safety Supplies	6,000	4,620	8,254	8,254	8,502	8,502
641-441-000-770.000 Miscellaneous Supplies	200	0	0	0	0	0
641-441-000-773.000 Laundry	4,385	4,860	7,075	7,075	7,287	7,287
641-441-000-782.000 Materials	13,148	3,023	9,434	8,300	9,720	9,720
	26,336	22,919	35,293	32,159	33,659	33,659
<b>Contractual And Other:</b>						
641-441-000-723.001 Health Insurance-Retirees	64,911	65,335	77,050	43,200	46,224	46,224
641-441-000-808.000 Audit Fees	275	331	341	325	350	350
641-441-000-818.000 Contractual Services	3,883	3,657	13,225	10,450	13,015	13,015
641-441-000-853.000 Telephone	3,916	4,422	4,738	3,900	4,017	4,017
641-441-000-908.002 Residency Allowance	1,800	1,800	1,800	0	1,800	1,800
641-441-000-910.000 Education & Training	4,408	3,117	12,000	12,000	12,360	12,360
641-441-000-913.000 Travel	44	58	214	200	500	500
641-441-000-915.000 Memberships & Dues	0	30	428	428	500	500
641-441-000-924.000 Utilities	2,924	3,707	5,511	5,511	5,675	5,675
641-441-000-924.002 Utilities-Heating	1,214	725	2,425	2,425	2,498	2,498
641-441-000-931.001 Equipment Maintenance	343	343	535	535	551	551
641-441-000-931.002 Office Equipment Maintenance	0	0	1,070	0	0	0
641-441-000-935.000 Insurance	5,446	5,613	5,393	6,344	7,296	7,296
641-441-000-935.001 Insurance-Deductible	0	0	0	0	0	0
641-441-000-943.000 Equipment Rental - MP	3,932	23	30,000	15,000	15,000	15,000
641-441-000-945.000 Office Equipment Rental	0	0	321	0	0	0
	93,096	89,161	155,051	100,318	109,786	109,786
<b>Capital Outlay:</b>						
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
<b>Total Expenditures</b>	<b>307,115</b>	<b>322,904</b>	<b>461,139</b>	<b>394,063</b>	<b>413,922</b>	<b>413,922</b>

## (642) Engineering Administration Fund

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

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

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

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Estimated Changes in Working Capital

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***Fund 642 Engineering Administration Fund***

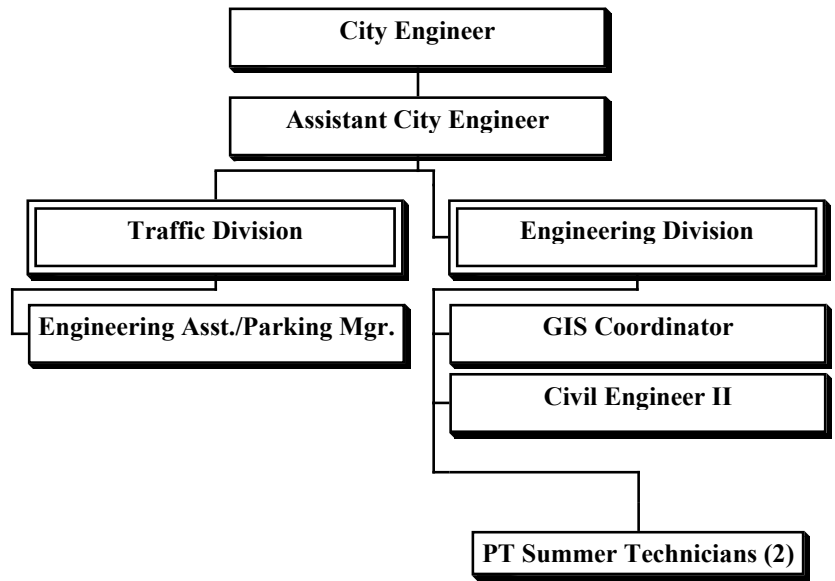
	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	308,815	271,988	311,580	298,309	266,714	<b>266,714</b>
Expenditures	273,476	227,773	290,476	286,729	266,064	<b>266,064</b>
Revenues Over (Under) Expenses			21,104	11,580	650	<b>650</b>
Estimated Working Capital - Beginning of Year			224,549	224,549	236,129	<b>236,129</b>
Estimated Working Capital - End of Year			<b>245,653</b>	<b>236,129</b>	<b>236,779</b>	<b>236,779</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

***Fund 642 Engineering Administration Fund***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
642-000-000-626.000 Charges for Services	306,674	269,760	300,000	286,729	266,064	<b>266,064</b>
642-000-000-664.000 Interest	2,141	2,158	600	600	650	<b>650</b>
642-000-000-687.676 Refunds & Rebates-W/Comp	0	0	4,230	4,230	0	<b>0</b>
642-000-000-687.677 Refunds & Rebates-Healthcare	0	0	6,750	6,750	0	<b>0</b>
642-000-000-688.000 Miscellaneous	0	70	0	0	0	<b>0</b>
<b>Total Revenues</b>	<b>308,815</b>	<b>271,988</b>	<b>311,580</b>	<b>298,309</b>	<b>266,714</b>	<b>266,714</b>

**City of Jackson  
Engineering  
Activity Personnel Chart**



**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Fund-Activity: 642-447</i>				
<i>Department: Engineering</i>				
010	Engineering Assistant/Parking Manager	1		53,854
011	Civil Engineer II	1		76,202
011	GIS Coordinator	1		76,202
015	Assistant City Engineer	1		96,730
020	City Engineer	1		124,565
PT	Summer Technician		1	8,640
		<u>5</u>	<u>1</u>	<u>436,193</u>
<b>Add:</b> Public Works/Utilities Fiscal Supervisor from 591-556 (25%)				20,290
Pension Coordinator/Engineering Admin. (50%) from 101-191				28,021
Public Utilities Clerk III (20%) from 641-441				8,125
Retirees Health Insurance Stipend				46,110
<b>Department Total</b>				<u><u>538,739</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 2021/22 Adopted Budget**  
**Expenditure Detail**

**Fund 642 Engineering Administration Fund**  
**Dept 447 Engineering Office**

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Personal Services:</b>						
642-447-000-702.000 Termination Pay	8,486	244	0	0	0	0
642-447-000-703.000 Salaries And Wages	118,270	129,203	149,119	142,528	120,651	120,651
642-447-000-707.000 Temporary Wages	0	0	0	0	0	0
642-447-000-708.000 Unemployment Comp.	11	11	11	10	8	8
642-447-000-709.000 Employers FICA	9,717	9,740	11,408	10,919	9,230	9,230
642-447-000-713.000 Overtime	110	180	200	200	200	200
642-447-000-715.000 Pension-General	8,672	9,840	12,794	12,631	9,139	9,139
642-447-000-716.000 Pension-MERS DC	395	348	342	526	615	615
642-447-000-718.000 Health Insurance	17,631	11,974	14,614	19,211	12,456	12,456
642-447-000-723.000 Health - MERS HSA	548	498	354	726	572	572
642-447-000-724.000 Workers Compensation	457	234	286	321	204	204
642-447-000-725.000 Other Fringe Benefits	1,956	1,526	2,676	2,971	2,345	2,345
	<b>166,253</b>	<b>163,798</b>	<b>191,804</b>	<b>190,043</b>	<b>155,420</b>	<b>155,420</b>
<b>Material And Supplies:</b>						
642-447-000-752.000 Office Supplies	2,031	2,501	4,060	4,060	4,085	4,085
642-447-000-755.000 Safety Supplies	0	0	825	825	825	825
642-447-000-766.000 Survey Supplies	287	166	910	910	710	710
	<b>2,318</b>	<b>2,667</b>	<b>5,795</b>	<b>5,795</b>	<b>5,620</b>	<b>5,620</b>
<b>Contractual And Other:</b>						
642-447-000-723.001 Health Insurance-Retirees	14,806	4,153	6,000	4,225	6,000	6,000
642-447-000-808.000 Audit Fees	249	239	253	206	216	216
642-447-000-818.000 Contractual Services	2,059	1,606	2,500	2,500	2,500	2,500
642-447-000-853.000 Telephone	6,058	5,623	6,950	6,950	6,950	6,950
642-447-000-908.002 Residency Allowance	3,600	3,600	5,400	5,400	5,400	5,400
642-447-000-910.000 Education & Training	1,796	1,313	1,600	2,000	1,600	1,600
642-447-000-913.000 Travel	0	45	500	500	500	500
642-447-000-915.000 Memberships & Dues	2,672	1,942	2,065	2,065	2,065	2,065
642-447-000-924.000 Utilities	4,072	4,607	5,100	5,100	5,100	5,100
642-447-000-924.002 Utilities-Heating	1,881	1,485	3,000	3,000	3,000	3,000
642-447-000-931.001 Equipment Maintenance	3,132	1,806	5,000	5,445	5,500	5,500
642-447-000-931.002 Office Equipment Maintenance	3,984	2,247	4,881	3,456	4,882	4,882
642-447-000-935.000 Insurance	3,857	4,232	4,528	4,844	5,086	5,086
642-447-000-945.000 Office Equipment Rental	0	0	500	500	500	500
642-447-000-961.101 Admin.-General Fund	26,066	26,655	30,000	30,000	30,000	30,000
	<b>74,232</b>	<b>59,553</b>	<b>78,277</b>	<b>76,191</b>	<b>79,299</b>	<b>79,299</b>
<b>Capital Outlay:</b>						
642-447-000-977.000 Equipment	24,550	1,008	0	0	0	0
642-447-000-980.001 Office Equipment	6,123	747	1,500	1,600	12,625	12,625
642-447-000-984.000 Software	0	0	13,100	13,100	13,100	13,100
	<b>30,673</b>	<b>1,755</b>	<b>14,600</b>	<b>14,700</b>	<b>25,725</b>	<b>25,725</b>
<b>Total Expenditures</b>	<b>273,476</b>	<b>227,773</b>	<b>290,476</b>	<b>286,729</b>	<b>266,064</b>	<b>266,064</b>

## (643) Local Site Remediation Revolving Fund

**PURPOSE** - This Fund is used to record the receipt and disbursement of money available under Section 13(5) of the Brownfield Redevelopment Financing Act (Act 381 of 1996) and may also consist of money appropriated or otherwise made available from public or private sources.

**CHARACTER** - Money for the operation of this Fund is supplied by the capture of additional tax increment revenue, as provided for in an approved Brownfield Plan, from an eligible property in excess of the amount authorized under subsection (4) of Act 381 and for not more than 5 years after the time that capture is required. If tax increment revenues attributable to taxes levied for school operating purposes from eligible property are captured by the authority for purposes authorized under subsection (3), the tax increment revenues captured for deposit in the local site remediation revolving fund also may include tax increment revenues attributable to taxes levied for school operating purposes in an amount not greater than the tax increment revenues levied for school operating purposes captured from the eligible property by the authority for the purposes authorized under subsection (3).

**AUTHORITY** - This Fund is provided for under Section 8 of Act 381 of 1996 and was formally established with the adoption of the 2008/09 Budget.

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Estimated Changes in Working Capital

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***Fund 643 Local Site Remediation Revolving Fund***

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Revenues</b>	61,407	69,022	65,132	65,745	300	<b>300</b>
<b>Expenditures</b>	0	208,000	24,000	0	0	<b>0</b>
<b>Revenues Over (Under) Expenses</b>	61,407	(138,978)	41,132	65,745	300	<b>300</b>
<b>Estimated Working Capital - Beginning of Year</b>	143,854	205,261	66,283	66,283	132,028	<b>132,028</b>
<b>Estimated Working Capital - End of Year</b>	<b>205,261</b>	<b>66,283</b>	<b>107,415</b>	<b>132,028</b>	<b>132,328</b>	<b>132,328</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

***Fund 643 Local Site Remediation Revolving Fund***

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
643-000-000-664.000 Interest	2,748	2,408	300	300	300	300
643-000-000-699.489 Contribution-BRA Fund	58,659	66,614	64,832	65,445	0	0
<b>Total Revenues</b>	<b>61,407</b>	<b>69,022</b>	<b>65,132</b>	<b>65,745</b>	<b>300</b>	<b>300</b>

**Expenditure Detail**

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

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Contractual And Other :</b>						
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.	0	208,000	24,000	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>208,000</b>	<b>24,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

## (661) Motor Pool & Garage Fund

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

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

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

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Estimated Changes in Working Capital

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***Fund 661 Motor Pool & Garage Fund***

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Revenues</b>	946,049	980,144	1,036,546	1,215,839	1,135,484	<b>1,135,484</b>
<b>Expenditures</b>	832,637	991,132	1,362,912	1,274,422	1,333,779	<b>1,333,779</b>
<b>Revenues Over (Under) Expenses</b>			(326,366)	(58,583)	(198,295)	<b>(198,295)</b>
<b>Add: Depreciation</b>			262,500	219,990	241,990	<b>241,990</b>
<b>Less: Principal payments on Lease Payable</b>			0	(138,532)	(142,349)	<b>(142,349)</b>
<b>Estimated Change in Working Capital</b>			(63,866)	22,875	(98,654)	<b>(98,654)</b>
<b>Estimated Working Capital - Beginning of Year</b>			137,483	137,483	160,358	<b>160,358</b>
<b>Estimated Working Capital - End of Year</b>			<b>73,617</b>	<b>160,358</b>	<b>61,704</b>	<b>61,704</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

***Fund 661 Motor Pool And Garage Fund***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
661-000-000-626.006 Refuse Vehicle Inspections	2,525	2,550	3,183	2,600	3,000	<b>3,000</b>
661-000-000-626.301 Charges for Services - Police	34,036	29,032	29,705	30,500	31,415	<b>31,415</b>
661-000-000-626.337 Charges for Services - Fire	56,872	50,474	82,400	38,630	39,789	<b>39,789</b>
661-000-000-626.591 Charges for Services - Water	32,653	54,057	60,101	62,000	63,860	<b>63,860</b>
661-000-000-626.642 Charges for Services - Eng.	3,032	1,684	5,300	3,050	3,142	<b>3,142</b>
661-000-000-649.000 Auction	43,370	0	20,000	100,000	20,000	<b>20,000</b>
661-000-000-664.000 Interest	8,074	4,157	2,843	1,000	1,030	<b>1,030</b>
661-000-000-667.004 Equipment Rental	754,912	721,057	787,500	914,901	942,348	<b>942,348</b>
661-000-000-667.005 Equipmt. Leases (Other Depts.)	0	0	0	0	0	<b>0</b>
661-000-000-673.000 Sale of Fixed Assets	0	0	0	0	0	<b>0</b>
661-000-000-687.676 Refunds & Rebates-W/Comp	0	0	14,220	14,220	0	<b>0</b>
661-000-000-687.677 Refunds & Rebates-Healthcare	0	0	18,563	18,563	0	<b>0</b>
661-000-000-688.000 Miscellaneous	10,575	17,133	12,731	30,000	30,900	<b>30,900</b>
661-000-000-698.000 Insurance Refund	0	0	0	375	0	<b>0</b>
661-000-000-699.101 Cont-General Fund	0	100,000	0	0	0	<b>0</b>
<b>Total Revenues</b>	<b>946,049</b>	<b>980,144</b>	<b>1,036,546</b>	<b>1,215,839</b>	<b>1,135,484</b>	<b>1,135,484</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Expenditure Detail**

**Fund 661 Motor Pool And Garage Fund**  
**Dept 454 Motor Pool**

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Proposed	2020/21 Projected	2021/22 Proposed	2021/22 Proposed
<b>Personal Services:</b>						
661-454-000-703.000 Salaries And Wages	205,088	21,236	198,393	180,583	182,618	<b>182,618</b>
661-454-000-707.000 Temporary Wages	0	193,931	1,000	0	1,000	<b>1,000</b>
661-454-000-708.000 Unemployment Comp.	17	17	19	27	19	<b>19</b>
661-454-000-709.000 Employers FICA	14,843	15,840	16,402	14,388	15,221	<b>15,221</b>
661-454-000-713.000 Overtime	1,688	1,508	15,969	7,500	15,814	<b>15,814</b>
661-454-000-715.000 Pension-General	19,831	23,569	26,629	23,059	24,393	<b>24,393</b>
661-454-000-716.000 Pension-MERS DC	129	103	114	1,150	1,648	<b>1,648</b>
661-454-000-718.000 Health Insurance	49,139	38,027	43,316	43,316	45,528	<b>45,528</b>
661-454-000-723.000 Health - MERS HSA	240	188	185	1,730	2,035	<b>2,035</b>
661-454-000-724.000 Workers Compensation	1,267	1,249	1,496	1,231	1,385	<b>1,385</b>
661-454-000-725.000 Other Fringe Benefits	995	849	3,243	3,243	3,244	<b>3,244</b>
	<b>293,237</b>	<b>296,517</b>	<b>306,766</b>	<b>276,227</b>	<b>292,905</b>	<b>292,905</b>
<b>Material And Supplies:</b>						
661-454-000-752.000 Office Supplies	527	585	2,354	3,681	2,425	<b>2,425</b>
661-454-000-755.000 Safety Supplies	0	543	1,177	1,175	1,210	<b>1,210</b>
661-454-000-759.000 Gasoline	40,364	36,560	64,200	54,000	55,620	<b>55,620</b>
661-454-000-770.000 Miscellaneous Supplies	22,030	23,736	23,540	23,540	24,555	<b>24,555</b>
661-454-000-773.000 Laundry	1,506	1,726	1,543	1,950	1,700	<b>1,700</b>
661-454-000-774.000 Small Tools	13,949	10,486	21,400	21,400	21,400	<b>21,400</b>
661-454-000-782.000 Materials	181,372	197,069	238,244	243,247	250,544	<b>250,544</b>
	<b>259,748</b>	<b>270,705</b>	<b>352,458</b>	<b>348,993</b>	<b>357,454</b>	<b>357,454</b>
<b>Contractual And Other:</b>						
661-454-000-723.001 Health Insurance-Retirees	13,799	12,305	17,250	27,925	29,880	<b>29,880</b>
661-454-000-808.000 Audit Fees	991	778	817	907	960	<b>960</b>
661-454-000-818.000 Contractual Services	12,412	41,822	56,758	56,758	48,644	<b>48,644</b>
661-454-000-853.000 Telephone	291	286	1,363	1,475	1,519	<b>1,519</b>
661-454-000-910.000 Education & Training	282	20	2,270	2,270	2,500	<b>2,500</b>
661-454-000-913.000 Travel	0	0	227	200	250	<b>250</b>
661-454-000-924.000 Utilities	16,085	17,703	20,433	20,433	21,046	<b>21,046</b>
661-454-000-924.002 Utilities-Heating	8,151	6,436	7,946	7,946	8,184	<b>8,184</b>
661-454-000-931.001 Equipment Maintenance	2,831	2,200	5,676	3,000	3,090	<b>3,090</b>
661-454-000-935.000 Insurance	37,416	35,953	40,152	39,763	42,546	<b>42,546</b>
661-454-000-943.000 Equipment Rental - MP	2,819	1,818	3,605	1,000	1,030	<b>1,030</b>
661-454-000-961.101 Admin.-General Fund	19,662	16,746	30,661	17,248	17,765	<b>17,765</b>
661-454-000-961.641 Public Works Overhead	1,417	191	1,500	1,500	1,500	<b>1,500</b>
661-454-000-961.642 Engineering Overhead	159	0	284	0	0	<b>0</b>
661-454-000-964.000 Refunds	2,099	0	0	0	0	<b>0</b>
	<b>118,414</b>	<b>136,258</b>	<b>188,942</b>	<b>180,425</b>	<b>178,914</b>	<b>178,914</b>
<b>Capital Outlay:</b>						
661-454-000-968.000 Depreciation	100,781	199,991	262,500	219,990	241,990	<b>241,990</b>
661-454-000-981.000 Vehicles/Enterprise Lease	0	8,148	64,467	29,370	33,180	<b>33,180</b>
661-454-000-984.000 Software	0	0	5,000	0	0	<b>0</b>
661-454-000-985.000 Machinery & Equipment	4,818	16,322	111,578	146,458	160,000	<b>160,000</b>
	<b>105,599</b>	<b>224,461</b>	<b>443,545</b>	<b>395,818</b>	<b>435,170</b>	<b>435,170</b>
<b>Debt Service:</b>						
661-454-000-992.000 Interest	0	7,758	15,551	17,309	13,492	<b>13,492</b>
661-454-000-995.386 Cont.-2018 Cap. Imp. D/S Fd.	55,639	55,433	55,650	55,650	55,844	<b>55,844</b>
	<b>55,639</b>	<b>63,191</b>	<b>71,201</b>	<b>72,959</b>	<b>69,336</b>	<b>69,336</b>
<b>Total Expenditures</b>	<b>832,637</b>	<b>991,132</b>	<b>1,362,912</b>	<b>1,274,422</b>	<b>1,333,779</b>	<b>1,333,779</b>

## (664) Equipment Revolving Fund

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

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

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

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Estimated Changes in Working Capital

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**Fund 664 Equipment Revolving Fund**

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	11,672	5,781	5,781	5,781	0	0
Expenditures	11,672	5,780	5,781	5,781	0	0
<b>Excess of Revenues Over (Under)</b>						
Expenditures			0	0	0	0
<b>Add: Proceeds of Loan</b>			0	0	97,372	97,372
Depreciation			5,668	0	0	0
<b>Less: Acquisition of fixed assets</b>			0	0	(97,372)	(97,372)
Payment of loan principal			(5,668)	0	0	0
<b>Net Change in Working Capital</b>			0	0	0	0
<b>Working Capital - Beginning of Year</b>			0	0	0	0
<b>Working Capital - End of Year</b>			0	0	0	0

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

***Fund 664 Equipment Revolving Fund***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
664-000-000-626.000 Charges For Goods/Service	11,672	5,781	5,781	5,781	0	0
<b>Total Revenues</b>	<b>11,672</b>	<b>5,781</b>	<b>5,781</b>	<b>5,781</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

***Fund 664 Equipment Revolving Fund***  
***Dept 326 Equipment Revolving***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Capital Outlay:</b>						
664-326-000-968.000 Depreciation	11,223	5,556	5,668	5,668	0	0
	11,223	5,556	5,668	5,668	0	0
<b>Debt Service:</b>						
664-326-000-992.000 Interest	449	224	113	113	0	0
	449	224	113	113	0	0
<b>Total Expenditures</b>	<b>11,672</b>	<b>5,780</b>	<b>5,781</b>	<b>5,781</b>	<b>0</b>	<b>0</b>

## (676) Workers Compensation Fund

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

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

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

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Estimated Changes in Working Capital

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***Fund 676 Workers Compensation Fund***

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Revenues</b>	191,196	128,383	165,000	610,950	110,000	<b>110,000</b>
<b>Expenditures</b>	113,043	168,956	1,066,233	1,133,192	171,243	<b>171,243</b>
<b>Revenues Over (Under) Expenses</b>	78,153	(40,573)	(901,233)	(522,242)	(61,243)	<b>(61,243)</b>
<b>Working Capital - Beginning of Year</b>	1,408,700	1,486,853	1,446,280	1,446,280	924,038	<b>924,038</b>
<b>Working Capital - End of Year</b>	<b>1,486,853</b>	<b>1,446,280</b>	<b>545,047</b>	<b>924,038</b>	<b>862,795</b>	<b>862,795</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

**Fund 676 Workers Compensation Fund**

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
676-000-000-664.000 Interest	34,288	34,079	45,000	20,000	17,000	<b>17,000</b>
676-000-000-698.000 Insurance Refund	74,415	10,637	30,000	12,575	13,000	<b>13,000</b>
676-000-000-699.101 Cont.-General Fund	0	0	0	500,000	0	<b>0</b>
676-000-000-699.101 Cont.-General (All) Funds	82,493	83,667	90,000	78,375	80,000	<b>80,000</b>
<b>Total Revenues</b>	<b>191,196</b>	<b>128,383</b>	<b>165,000</b>	<b>610,950</b>	<b>110,000</b>	<b>110,000</b>

**Expenditure Detail**

**Fund 676 Workers Compensation Fund**  
**Dept 676 Workers Compensation Insurance**

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Materials &amp; Supplies:</b>						
676-676-000-755.000 Safety Supplies	0	0	500	500	500	<b>500</b>
	0	0	500	500	500	<b>500</b>
<b>Contractual And Other:</b>						
676-676-000-808.000 Audit Fees	160	37	100	150	150	<b>150</b>
676-676-000-907.002 Workers Comp. Claims	51,101	96,782	100,000	160,000	100,000	<b>100,000</b>
676-676-000-907.003 Workers Comp. Fee	59,747	70,574	62,633	70,942	68,893	<b>68,893</b>
676-676-000-961.101 Admin.-General Fund	2,035	1,563	3,000	1,600	1,700	<b>1,700</b>
676-676-000-964.000 Refunds	0	0	900,000	900,000	0	<b>0</b>
	113,043	168,956	1,065,733	1,132,692	170,743	<b>170,743</b>
<b>Total Expenses</b>	<b>113,043</b>	<b>168,956</b>	<b>1,066,233</b>	<b>1,133,192</b>	<b>171,243</b>	<b>171,243</b>

## (677) Self-Insured Healthcare Fund

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

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

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

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Estimated Changes in Working Capital

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***Fund 677 Self-Insured Healthcare Fund***

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Revenues</b>	4,935,804	4,603,498	5,283,150	4,992,500	5,242,500	<b>5,242,500</b>
<b>Expenditures</b>	5,540,514	4,543,644	5,722,400	5,737,841	4,791,500	<b>4,791,500</b>
<b>Revenues Over (Under) Expenses</b>	(604,710)	59,854	(439,250)	(745,341)	451,000	<b>451,000</b>
<b>Working Capital - Beginning of Year</b>	1,990,885	1,386,175	1,446,029	1,446,029	700,688	<b>700,688</b>
<b>Working Capital - End of Year</b>	<b>1,386,175</b>	<b>1,446,029</b>	<b>1,006,779</b>	<b>700,688</b>	<b>1,151,688</b>	<b>1,151,688</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

***Fund 677 Self-Insured Healthcare Fund***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
677-000-000-664.000 Interest	24,251	15,071	15,000	7,500	7,500	7,500
677-000-000-698.000 Insurance Refund	117,279	0	0	0	0	0
677-000-000-699.001 Contributions - Employer	4,026,965	3,853,443	4,422,900	3,850,000	4,500,000	4,500,000
677-000-000-699.002 Contributions - Employee	767,309	734,984	845,250	735,000	735,000	735,000
677-000-000-699.101 Cont.-General Fund	0	0	0	400,000	0	0
<b>Total Revenues</b>	<b>4,935,804</b>	<b>4,603,498</b>	<b>5,283,150</b>	<b>4,992,500</b>	<b>5,242,500</b>	<b>5,242,500</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Materials &amp; Supplies:</b>						
677-677-000-762.019 Protective Supplies - COVID-19	0	29,522	0	25,000	15,000	15,000
	0	29,522	0	25,000	15,000	15,000
<b>Contractual And Other:</b>						
677-677-000-808.000 Audit Fees	5,261	5,357	5,500	4,391	4,500	4,500
677-677-000-907.008 Health Deductible Claims	219,767	226,086	230,000	240,000	240,000	240,000
677-677-000-907.009 Administrator Fees	72,274	68,382	80,000	60,000	65,000	65,000
677-677-000-907.012 HSA Contributions-IAFF Retirees	106,550	96,900	96,900	83,950	80,000	80,000
677-677-000-907.677 Health Claims-BCBS	3,830,952	3,743,976	4,312,500	4,322,000	4,322,000	4,322,000
677-677-000-910.004 Employee Wellness Programs	3,429	2,116	5,000	5,000	5,000	5,000
677-677-000-961.101 Admin.-General Fund	52,281	58,805	55,000	60,000	60,000	60,000
677-677-000-964.000 Refunds	0	0	937,500	937,500	0	0
677-677-000-995.736 Contrib-Pub Emp.HC (OPEB)	1,250,000	312,500	0	0	0	0
	5,540,514	4,514,122	5,722,400	5,712,841	4,776,500	4,776,500
<b>Total Expenses</b>	<b>5,540,514</b>	<b>4,543,644</b>	<b>5,722,400</b>	<b>5,737,841</b>	<b>4,791,500</b>	<b>4,791,500</b>



# **Trust and Agency Funds**

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

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## (703) County and School Tax Collection Fund

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

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

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

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 703 County & School Tax Collection Fund***

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	46,107	47,363	47,000	48,000	48,000	<b>48,000</b>
Expenditures	46,107	47,363	47,000	48,000	48,000	<b>48,000</b>
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	<b>0</b>
Fund Balance - Beginning of Year	0	0	0	0	0	<b>0</b>
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

***Fund 703 County & School Tax Collection Fund***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
703-000-000-664.000 Interest	46,107	47,363	47,000	48,000	48,000	<b>48,000</b>
<b>Total Revenues</b>	<b>46,107</b>	<b>47,363</b>	<b>47,000</b>	<b>48,000</b>	<b>48,000</b>	<b>48,000</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Contractual And Other:</b>						
703-256-000-995.101 Cont.-General Fund	46,107	47,363	47,000	48,000	48,000	<b>48,000</b>
	46,107	47,363	47,000	48,000	48,000	<b>48,000</b>
<b>Total Expenditures</b>	<b>46,107</b>	<b>47,363</b>	<b>47,000</b>	<b>48,000</b>	<b>48,000</b>	<b>48,000</b>

## (731) Employees Retirement System Fund

**PURPOSE** - This Fund is used to account for the activities relating to the operation of the City of Jackson Employees Retirement System.

**CHARACTER** - The membership of the Retirement System includes City employees, City officials, and members of boards, commissions, or authorities established by the City Commission whose position requires one thousand or more hours of work in a calendar year, except for the following:

- 1) Contractual employment
- 2) Employment compensated on a fee basis
- 3) Mayor or City Commissioners
- 4) Employment as a police officer or fire fighter

5) Employment as City Manager or executive director of the Downtown Development Authority unless membership is elected upon the filing of a written notice with the board of trustees not more than 30 days after the effective date of employment.

Revenue for the Fund is derived from member contributions, City contributions, interest, dividends and other income from investments of the Retirement System. Members of the Michigan Association of Public Employees as well as non-union members contribute 2.5% of total compensation effective July 1, 1992. City contributions are set equal to employee contributions. Total contributions are determined, subject to this 5% minimum, by the City's Actuary.

**AUTHORITY** - This Fund was established on July 1, 1945, under authority of Chapter 9, Title 1, of the City Code, as amended. The City of Jackson Employees Retirement System is a reciprocal unit under Michigan Act No. 88 of the Public Acts of 1961, as amended.

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Changes in Fund Balance

<i><b>Fund 731 Employees Retirement System Fund</b></i>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
Revenues	3,756,654	3,214,963	6,258,343	9,638,343	5,920,961	<b>5,920,961</b>
Expenditures	4,107,689	3,996,536	4,110,000	4,110,000	4,175,000	<b>4,175,000</b>
Excess of Revenues Over (Under) Expenditures	(351,035)	(781,573)	2,148,343	5,528,343	1,745,961	<b>1,745,961</b>
Fund Balance - Beginning of Year	40,299,275	39,948,240	39,166,667	39,166,667	44,695,010	<b>44,695,010</b>
<b>Fund Balance - End of Year</b>	<b>39,948,240</b>	<b>39,166,667</b>	<b>41,315,010</b>	<b>44,695,010</b>	<b>46,440,971</b>	<b>46,440,971</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

***Fund 731 Employees Retirement System Fund***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
731-000-000-664.000 Interest	17,132	85,893	70,000	90,000	90,000	<b>90,000</b>
731-000-000-666.000 Dividends	223,493	211,171	300,000	225,000	225,000	<b>225,000</b>
731-000-000-669.000 Gain/Loss On Sales	1,156,334	1,238,049	1,750,000	1,500,000	1,500,000	<b>1,500,000</b>
731-000-000-670.000 Unrealized Gain-Investments	864,468	-106,970	2,250,000	6,000,000	2,250,000	<b>2,250,000</b>
731-000-000-677.000 Employee Contributions	659,685	728,393	815,000	750,000	750,000	<b>750,000</b>
731-000-000-699.101 Cont.-General (All) Funds	835,542	1,058,427	1,073,343	1,073,343	1,105,961	<b>1,105,961</b>
<b>Total Revenues</b>	<b>3,756,654</b>	<b>3,214,963</b>	<b>6,258,343</b>	<b>9,638,343</b>	<b>5,920,961</b>	<b>5,920,961</b>

**Expenditure Detail**

***Fund 731 Employees Retirement System Fund***  
***Dept 240 Pensioners-General***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Contractual And Other:</b>						
731-240-000-874.000 Retirement Benefits	3,736,939	3,581,651	3,700,000	3,700,000	3,750,000	<b>3,750,000</b>
731-240-000-956.000 Administration	240,656	251,113	260,000	260,000	265,000	<b>265,000</b>
731-240-000-964.000 Refunds	130,094	163,772	150,000	150,000	160,000	<b>160,000</b>
	<b>4,107,689</b>	<b>3,996,536</b>	<b>4,110,000</b>	<b>4,110,000</b>	<b>4,175,000</b>	<b>4,175,000</b>
<b>Total Expenditures</b>	<b>4,107,689</b>	<b>3,996,536</b>	<b>4,110,000</b>	<b>4,110,000</b>	<b>4,175,000</b>	<b>4,175,000</b>

## (732) Policemen's and Firemen's Pension Fund

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

**CHARACTER** - Membership to the plan is available to police officers and fire fighters who are regular City employees and were hired prior to July 1, 1973. Revenue for the Fund is derived from member contributions, City contributions, interest, dividends and other income from investments of the Pension Fund. Plan members contribute 7.5% of annual compensation. City contributions are actuarially computed so that, together with member contributions, sufficient funds exist to fully fund the costs of benefits likely to be paid on account of service rendered during the current year and to finance the unfunded costs of benefits likely to be paid on account of prior years service over a period of sixty years. The Plan also contains an escalation clause which requires that pensions and annuities be adjusted whenever a change occurs in the rates of members' current salaries.

**AUTHORITY** - This Fund was adopted by referendum on November 5, 1957.

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 732 Policemen's & Firemen's Pension Fund***

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	713,849	640,330	837,841	1,183,341	659,736	<b>659,736</b>
Expenditures	794,673	762,773	749,000	703,480	663,540	<b>663,540</b>
Excess of Revenues Over (Under) Expenditures	(80,824)	(122,443)	88,841	479,861	(3,804)	<b>(3,804)</b>
Fund Balance - Beginning of Year	3,514,670	3,433,846	3,311,403	3,311,403	3,791,264	<b>3,791,264</b>
<b>Fund Balance - End of Year</b>	<b>3,433,846</b>	<b>3,311,403</b>	<b>3,400,244</b>	<b>3,791,264</b>	<b>3,787,460</b>	<b>3,787,460</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

***Fund 732 Policemen's & Firemen's Pension Fund***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
732-000-000-664.000 Interest	1,672	1,089	3,000	1,500	1,500	<b>1,500</b>
732-000-000-666.000 Dividends	81,503	77,949	100,000	82,000	85,000	<b>85,000</b>
732-000-000-669.000 Gain/Loss On Sales	35,241	12,534	60,000	75,000	60,000	<b>60,000</b>
732-000-000-670.000 Unrealized Gain	89,182	5,665	150,000	500,000	150,000	<b>150,000</b>
732-000-000-699.101 Cont.-General Fund	506,251	543,093	524,841	524,841	363,236	<b>363,236</b>
<b>Total Revenues</b>	<b>713,849</b>	<b>640,330</b>	<b>837,841</b>	<b>1,183,341</b>	<b>659,736</b>	<b>659,736</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Contractual And Other:</b>						
732-241-000-874.000 Retirement Benefits	772,316	737,101	726,000	677,480	636,540	<b>636,540</b>
732-241-000-956.000 Administration	22,357	25,672	23,000	26,000	27,000	<b>27,000</b>
	<b>794,673</b>	<b>762,773</b>	<b>749,000</b>	<b>703,480</b>	<b>663,540</b>	<b>663,540</b>
<b>Total Expenditures</b>	<b>794,673</b>	<b>762,773</b>	<b>749,000</b>	<b>703,480</b>	<b>663,540</b>	<b>663,540</b>

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

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

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

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

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Changes in Fund Balance

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

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	7,369,657	7,512,313	9,566,061	15,791,061	9,819,831	<b>9,819,831</b>
Expenditures	5,322,826	6,027,841	6,700,000	7,425,000	7,640,000	<b>7,640,000</b>
Excess of Revenues Over (Under) Expenditures	2,046,831	1,484,472	2,866,061	8,366,061	2,179,831	<b>2,179,831</b>
Fund Balance - Beginning of Year	43,074,317	45,121,148	46,605,620	46,605,620	54,971,681	<b>54,971,681</b>
<b>Fund Balance - End of Year</b>	<b>45,121,148</b>	<b>46,605,620</b>	<b>49,471,681</b>	<b>54,971,681</b>	<b>57,151,512</b>	<b>57,151,512</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
734-000-000-664.000 Interest	239,314	305,241	275,000	300,000	300,000	<b>300,000</b>
734-000-000-666.000 Dividends	717,412	706,389	750,000	800,000	800,000	<b>800,000</b>
734-000-000-669.000 Gain/Loss On Sales	243,479	309,693	600,000	750,000	750,000	<b>750,000</b>
734-000-000-670.000 Unrealized Gain-Investments	1,239,849	116,906	1,500,000	7,500,000	1,500,000	<b>1,500,000</b>
734-000-000-677.000 Employee Contributions	507,173	514,402	525,000	525,000	530,000	<b>530,000</b>
734-000-000-699.101 Cont.-General Fund	4,422,430	5,559,682	5,916,061	5,916,061	5,939,831	<b>5,939,831</b>
<b>Total Revenues</b>	<b>7,369,657</b>	<b>7,512,313</b>	<b>9,566,061</b>	<b>15,791,061</b>	<b>9,819,831</b>	<b>9,819,831</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Contractual And Other:</b>						
734-242-000-874.000 Retirement Benefits	5,146,370	5,830,670	6,400,000	7,200,000	7,400,000	<b>7,400,000</b>
734-242-000-956.000 Administration	162,906	164,132	250,000	175,000	180,000	<b>180,000</b>
734-242-000-964.000 Refunds	13,550	33,039	50,000	50,000	60,000	<b>60,000</b>
	<b>5,322,826</b>	<b>6,027,841</b>	<b>6,700,000</b>	<b>7,425,000</b>	<b>7,640,000</b>	<b>7,640,000</b>
<b>Total Expenditures</b>	<b>5,322,826</b>	<b>6,027,841</b>	<b>6,700,000</b>	<b>7,425,000</b>	<b>7,640,000</b>	<b>7,640,000</b>

## (736) Public Employee Health Care Fund

**PURPOSE** - This Fund is used to account for the accumulation of funds to provide for the funding of health care benefits to retirants and beneficiaries and retirants of the City. Money for the payment of health care benefits for retired employees of the public corporation may, at the discretion of the public corporation, be provided from this fund or any other fund or trust.

**CHARACTER** - To be determined.

**AUTHORITY** - This Fund will be established on July 1, 2003, by inclusion in the annual budget resolution of the City. A formal resolution will subsequently need to be adopted to establish the operating parameters under which the Fund will operate. The resolution must include all of the following:

- (a) The designation of a person or persons who shall act as the fund's investment fiduciary.
- (b) A restriction of withdrawals from the fund solely for the payment of health care benefits on behalf of qualified persons and the payment of the expenses of administration of the fund.
- (c) The designation of who is a qualified person for purposes of payment of health care benefits from the fund.
- (d) A determination of whether the fund will be established on an actuarial basis.

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 736 Public Employee Health Care Fund***

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	1,371,307	417,640	150,000	850,000	200,000	<b>200,000</b>
Expenditures	53,965	6,722	75,000	30,000	15,000	<b>15,000</b>
Excess of Revenues Over (Under) Expenditures	1,317,342	410,918	75,000	820,000	185,000	<b>185,000</b>
Fund Balance - Beginning of Year	2,252,917	3,570,259	3,981,177	3,981,177	4,801,177	<b>4,801,177</b>
<b>Fund Balance - End of Year</b>	<b>3,570,259</b>	<b>3,981,177</b>	<b>4,056,177</b>	<b>4,801,177</b>	<b>4,986,177</b>	<b>4,986,177</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

***Fund 736 Public Employee Health Care Fund***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
736-000-000-664.000 Interest	0	152	0	0	0	0
736-000-000-670.000 Unrealized Gain-Investments	121,307	104,988	150,000	850,000	200,000	<b>200,000</b>
736-000-000-699.677 Contrib.-Self-Ins. Healthcare	1,250,000	312,500	0	0	0	<b>0</b>
<b>Total Revenues</b>	<b>1,371,307</b>	<b>417,640</b>	<b>150,000</b>	<b>850,000</b>	<b>200,000</b>	<b>200,000</b>

**Expenditure Detail**

***Fund 736 Public Employee Health Care Fund***

***Dept 675 Retirees Health***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Contractual And Other:</b>						
736-675-000-956.000 Administration	53,965	6,722	75,000	30,000	15,000	<b>15,000</b>
	53,965	6,722	75,000	30,000	15,000	<b>15,000</b>
<b>Total Expenditures</b>	<b>53,965</b>	<b>6,722</b>	<b>75,000</b>	<b>30,000</b>	<b>15,000</b>	<b>15,000</b>



# **Special Assessment Funds**

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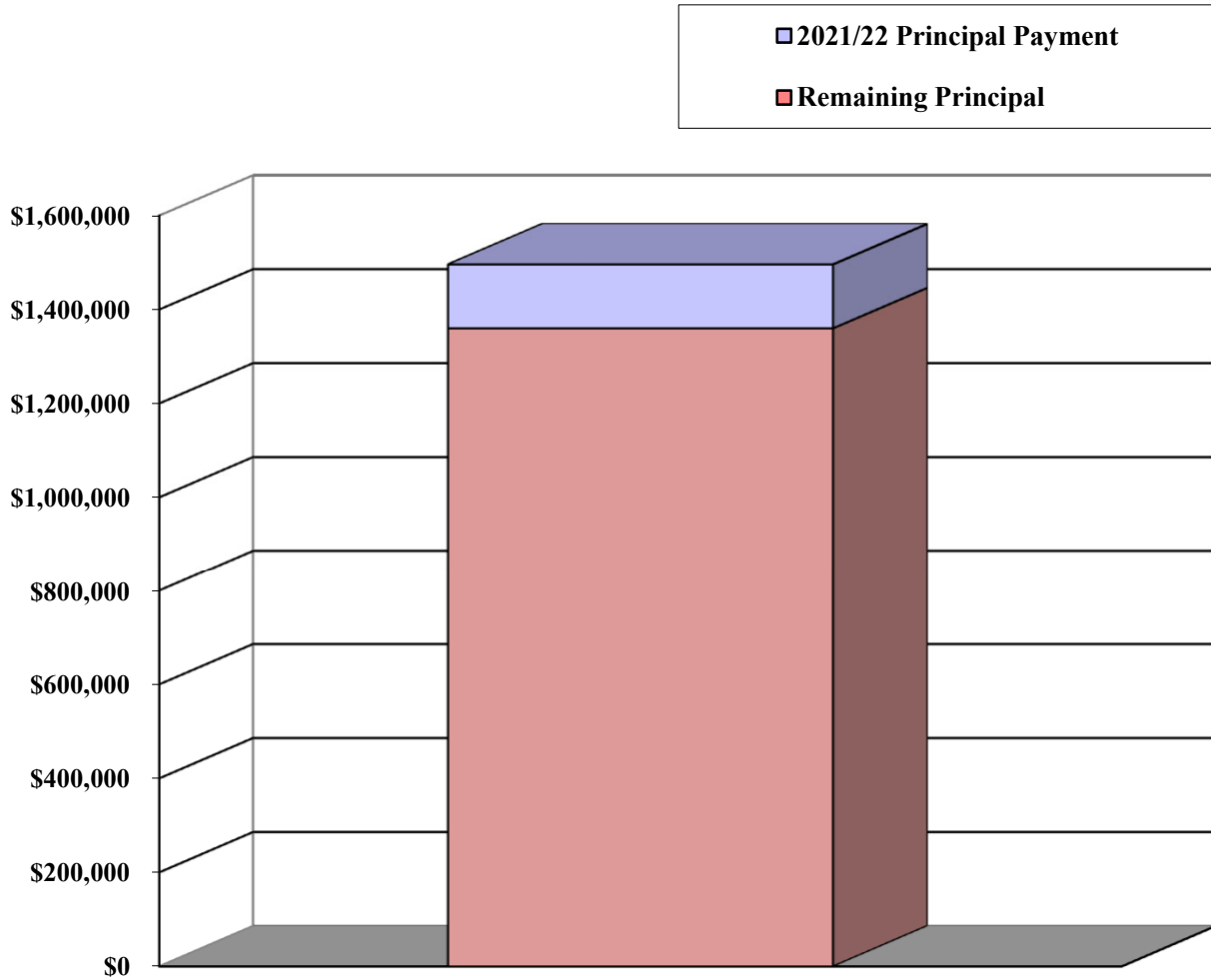
**Special Assessment funds are used to account for the levying and subsequent collection of various special assessments (i.e... street, sidewalk, parking, sanitary sewer, storm sewer, etc..) .**

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**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Special Assessment Debt Service Fund**  
**Debt Summary**

Fund	Fund Name	Date Issued	Issue Amount	Principal Outstanding 6/30/2021	FY 2021/22	
					Principal	Interest
852	2020 Special Assessment Debt Service	10/13/2020	\$ 1,496,000	\$ 1,496,000	\$ 136,000	\$ 21,420



## (805) 2020 Special Assessment Bonds Construction Fund

**PURPOSE** - This Fund is used to account for the deposit of the 2020 Special Assessment Bond proceeds. The moneys in the Construction Fund shall then be used solely to pay the costs of the Project and the costs of the issuance of the Bonds.

**CHARACTER** -The Bonds were sold to finance Special Assessment Rolls # 3406, 3407, 3408, 3409, 3410, 3411, 3412, 3413 and 5000 for the costs of street reconstruction, street resurfacing and street lighting improvements. As these special assessments are collected this borrowing is repaid together with the interest earned on the special assessments at a rate which is 1% over the average bond rate, or 2.5%.

**AUTHORITY** - This Fund was established on October 13, 2020 as authorized by City Council Resolution adopted September 8, 2020.

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 805 2020 Special Assessment Bonds Construction Fund***

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	0	0	0	1,496,000	0	0
Expenditures	0	0	0	1,496,000	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
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

***Fund 805 2020 Special Assessment Bonds Construction Fund***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
805-000-000-664.000 Interest	0	0	0	0	0	0
805-000-000-696.000 Bond Proceeds	0	0	0	1,496,000	0	0
		<b>0</b>				
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,496,000</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

***Fund 805 2020 Special Assessment Bonds Construction Fund***  
***Dept 585 Special Assessments***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Contractual And Other:</b>						
805-585-000-818.000 Contractual Services	0	0	0	34,499	0	0
805-585-000-995.895 Cont.-Special Assessment Fund	0	0	0	1,461,501	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,496,000</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,496,000</b>	<b>0</b>	<b>0</b>

## (852) Special Assessment Debt Service Fund

**PURPOSE** - This Fund is used to account for the collection of special assessments that have been pledged and for the subsequent payment of the related debt service.

**CHARACTER** - As these special assessments are collected this borrowing is repaid together with the interest earned on the special assessments at a rate which is 1% over the average bond rate, or 2.5%.

**AUTHORITY** - This Fund was established on October 13, 2020 as authorized by City Council Resolution adopted September 8, 2020.

### City of Jackson Fiscal Year 2021/22 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 852 Special Assessment Debt Service Fund***

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	0	0	0	10,472	157,420	<b>157,420</b>
Expenditures	0	0	0	10,472	157,420	<b>157,420</b>
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	<b>0</b>
Fund Balance - Beginning of Year	0	0	0	0	0	<b>0</b>
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

***Fund 852 Special Assessment Debt Service Fund***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
852-000-000-664.000 Interest	0	0	0	0	0	0
852-000-000-699.895 Cont.-Special Assessment Fund	0	0	0	10,472	157,420	<b>157,420</b>
		<b>0</b>				
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,472</b>	<b>157,420</b>	<b>157,420</b>

**Expenditure Detail**

***Fund 852 Special Assessment Debt Service Fund***  
***Dept 906 Debt Service***

<b>Account Description</b>	<b>2018/19 Actual</b>	<b>2019/20 Actual</b>	<b>2020/21 Budget</b>	<b>2020/21 Projected</b>	<b>2021/22 Proposed</b>	<b>2021/22 Adopted</b>
<b>Contractual And Other:</b>						
852-906-000-991.000 Principal	0	0	0	0	136,000	<b>136,000</b>
852-906-000-992.000 Interest	0	0	0	10,472	21,420	<b>21,420</b>
	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,472</b>	<b>157,420</b>	<b>157,420</b>
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,472</b>	<b>157,420</b>	<b>157,420</b>

## (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 2021/22 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 895 Special Assessment Fund***

	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
Revenues	1,437,574	1,026,392	928,906	420,938	777,166	<b>777,166</b>
Expenditures	3,762,979	1,507,040	928,906	674,203	1,084,586	<b>1,084,586</b>
Excess of Revenues Over (Under) Expenditures	(2,325,405)	(480,648)	0	(253,265)	(307,420)	<b>(307,420)</b>
Fund Balance - Beginning of Year	(509,506)	(2,834,911)	(3,315,559)	(3,315,559)	(3,568,824)	<b>(3,568,824)</b>
<b>Fund Balance - End of Year</b>	<b>(2,834,911)</b>	<b>(3,315,559)</b>	<b>(3,315,559)</b>	<b>(3,568,824)</b>	<b>(3,876,244)</b>	<b>(3,876,244)</b>

**City of Jackson**  
**Fiscal Year 2021/22 Adopted Budget**  
**Revenue Detail**

***Fund 895 Special Assessment Fund***

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
895-000-000-664.000 Interest	0	0	0	0	0	0
895-000-000-672.000 Spec. Assessments	-2,696,271	-201,081	0	0	0	0
895-000-000-672.202 Spec. Assessment-Major St.	1,480,942	0	331,541	251,556	253,199	<b>253,199</b>
895-000-000-672.203 Spec. Assessment-Local St.	1,990,375	1,065,333	511,807	83,836	438,421	<b>438,421</b>
895-000-000-672.518 Spec. Assessment-Parking	63,976	85,558	85,558	85,546	85,546	<b>85,546</b>
895-000-000-699.425 Contrib.-2017 MTF Bond Fd	598,552	76,582	0	0	0	0
<b>Total Revenues</b>	<b>1,437,574</b>	<b>1,026,392</b>	<b>928,906</b>	<b>420,938</b>	<b>777,166</b>	<b>777,166</b>

**Expenditure Detail**

***Fund 895 Special Assessment Fund***  
***Dept 585 Special Assessments***

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Budget	2020/21 Projected	2021/22 Proposed	2021/22 Adopted
<b>Contractual And Other:</b>						
895-585-000-995.202 Cont.-Major Street Fund	1,480,942	1,065,333	331,541	251,556	253,199	<b>253,199</b>
895-585-000-995.203 Cont.-Local Street Fund	1,990,375	76,582	511,807	83,836	438,421	<b>438,421</b>
895-585-000-995.352 Cont.-2017 MTF Bond D/S	227,686	279,567	0	242,793	150,000	<b>150,000</b>
895-585-000-995.518 Cont.-Parking Assessment Fd.	63,976	85,558	85,558	85,546	85,546	<b>85,546</b>
895-585-000-995.852 Cont.-Spec Assessment D/S Fd.	0	0	0	10,472	157,420	<b>157,420</b>
	<b>3,762,979</b>	<b>1,507,040</b>	<b>928,906</b>	<b>674,203</b>	<b>1,084,586</b>	<b>1,084,586</b>
<b>Total Expenditures</b>	<b>3,762,979</b>	<b>1,507,040</b>	<b>928,906</b>	<b>674,203</b>	<b>1,084,586</b>	<b>1,084,586</b>

