

CITY OF
JACKSON  **N**

MICHIGAN

ADOPTED BUDGET
2022-23



CITY OF JACKSON, MICHIGAN

City Manager's Adopted Budget

For The Fiscal Year Ended June 30, 2023

Introductory Section

City of Jackson
Fiscal Year 2022/23 Adopted Budget
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**City of Jackson, Michigan
List of Principal Officials**



CITY COUNCIL

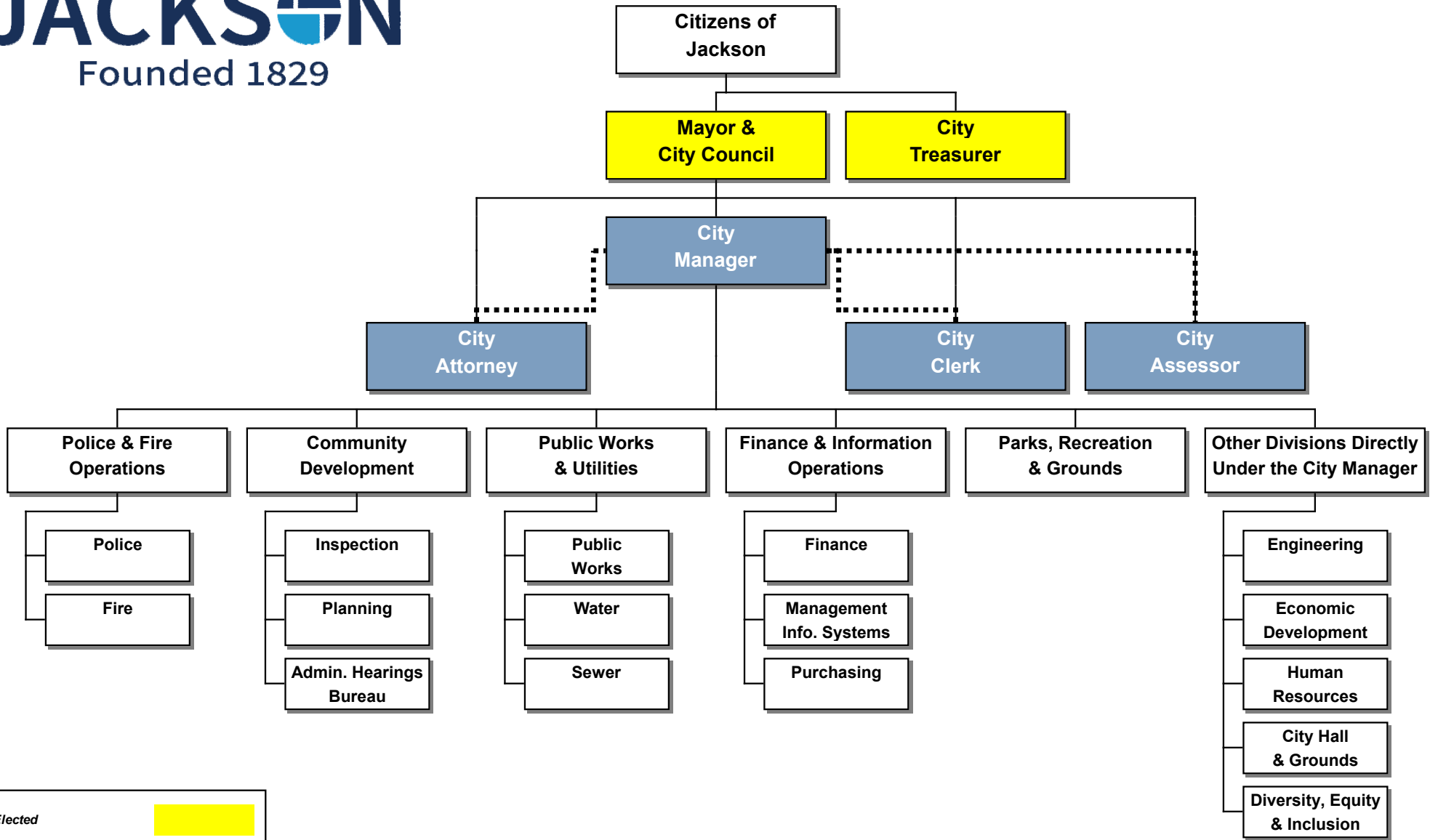
Daniel Mahoney, Mayor





Arlene Robinson	1st Ward
Freddie C. Dancy	2nd Ward
Angelita Gunn	3rd Ward
Laura Dwyer Schlecte	4th Ward
Karen Bunnell	5th Ward
Will Forgrave	6th Ward

CITY OFFICIALS

Jonathan Greene, City Manager

Martin J. Griffin	City Treasurer & Income Tax Administrator
Matthew Hagerty	City Attorney
Elmer Hitt	Director of Police and Fire Services
Philip J. Hones	Director of Finance
Kelli Hoover	Director of Parks, Recreation & Grounds
Shane Laporte	Director of Community Development
Andrea Muray	City Clerk
Michael Osborn	Director of Public Works/Public Utilities Director
Jason Yoakam	City Assessor (Contractual)



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



BUDGET HIGHLIGHTS FOR FY 2022/23

INTRODUCTION

In accordance with the requirements of the City Charter, I submit to you for your consideration the annual budget for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

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

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

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

TIMETABLE

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

- April 15** - Tentative submission of the City Manager's Proposed Budget to the City Council.
- May 10** - Public Hearing on the Budget
- May 24** - Adoption of the Budget

FUND OVERVIEW

Note Regarding This Budget and the Impact of COVID State and Local Fiscal Recovery Funds

The American Rescue Plan Act (ARPA) was signed into law March 3, 2021 to support state and local governments' response to and recovery from the COVID-19 public health emergency. The City of Jackson received an unprecedented allocation of \$31.4 million to utilize on ARPA program eligible expenditures. The ARPA funds must be committed by the end of 2024 and they must be fully expended by the end of 2026.

Under the revenue replacement eligibility category (up to a maximum of \$10 million), the FY 2022 projected budget includes the use of just over \$300,000 of ARPA funds and the FY 2023 proposed budget includes the

use of \$4.7 million of ARPA funds. These expenditures are noted in the Major Fund Highlights below and will not be possible without utilizing ARPA funds for these projects.

MAJOR FUND HIGHLIGHTS

General Fund

The projected fund balance for June 30, 2023 is \$7.8 million or 25.5% of budgeted expenditures. When combined with the fund balance in the Budget Stabilization Fund of \$1.6 million, the City has a total projected fund balance of \$9.4 million in budgeted surplus, or 30.8% of General Fund expenditures, including transfers. The City Council adopted a Fund Balance Policy on December 12, 2012. This Policy requires that the City maintain an “unassigned fund balance” of between 15% and 30% (substantially all of the City’s General Fund’s fund balance is “unassigned”). In addition, the City has certain time frames it should meet in attaining its goal of 30%, i.e....a deficiency of between 20% and 25% should be replenished over a period not to exceed five years, etc. Based on those criteria, the City is in compliance with this Policy.

Total General Fund revenues, excluding transfers, are estimated to increase by \$765,000, or 2.6% above the current year’s projected revenues. The largest increases are in income taxes, which is expected to increase \$500,000, and federal grants, expected to increase \$254,371. Property taxes – Act 345 reflect a decrease of \$217,644 from projected amounts while the general operating levy is expected to increase \$155,000.

Property tax revenues continue to show indications of stabilizing with moderate growth. Ad Valorem values for fiscal year 2022/23 have increased 3.9%, which is the sixth 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 are proposed to increase \$764,137, or 14.4%. This increase includes expenditures of \$300,000 funded by the ARPA. Expenditures for Public Safety, while showing little change, include \$635,984 for building renovations, vehicles, and protective clothing. Public Works expenditures show little change in FY 2023 from the current fiscal year. Recreation & Culture expenditures are increasing \$190,394 with the largest increases in Parks and Facilities Maintenance and Diversity, Equity & Inclusion. Proposed contributions to other funds include the Sharp Park Operating Fund (\$175,000), the 2018 Capital Improvement Debt Service Fund (\$108,429) and the MLK Corridor Improvement Authority (\$10,000).

Some of the more significant capital outlay expenditures being proposed for fiscal year 2022/23 include:

- Police building improvements including a lift station repair (\$18,500), exterior building signage (\$11,000), restroom renovation (\$42,000), and window blinds and carpet replacement (\$14,200).
- Continuation of existing police fleet vehicle leases for 16 patrol and 3 admin vehicles (\$103,061) plus the buyout of 1 leased patrol vehicle (\$13,899); 3 new patrol vehicles and 1 admin vehicle are proposed that will be purchased using ARPA (\$134,750).
- Various Fire Department building improvements totaling \$369,944 to be funded using ARPA.
- The final of eight payments on the 2016 Pierce – Fire Truck Engine # 3 (\$64,436).

Major Street Fund

Approximately \$22.1 million in street and bridge construction is included in the Major Street Funds’ proposed budget for FY 2022/23. The largest project is the MDOT/AMRAK Railroad Bridge Replacement at Jackson and Mechanic for a proposed amount of \$16,427,228. Other significant projects include the West and Franklin Intersection Reconstruction (\$735,441), the MLK Equality Trail Lighting

from Weatherwax to Prospect (\$658,074), and the bridge rehabilitation at E. High over the Grand River (\$550,390). A listing of all street projects can be seen on pages 111 and 117.

Local Street Fund

Local Street construction is proposed at \$2,926,348. Some of the larger projects include work to be performed on Burr, Perrine, and East streets. A listing of all projects can be found on page 122.

Affordable Housing Development Fund

City Council approved the Affordable Housing Development Fund at the November 23, 2021 City Council meeting. Funds in the amount of \$4.5 million from the ARPA were authorized for use over a period of three years toward the redevelopment of city-owned homes for affordable housing to low-income households as well as the rapid re-housing of persons within the City.

Of the total \$3.25 million proposed for use in FY 2023, \$800,000 is budgeted to rehabilitate and sell 4 city-owned homes. Contractual services budgeted in the amount of \$2.4 million is for housing navigators, affordability grants and loans, gap financing to incentivize affordable housing, and homelessness services and transitional housing.

Ella W. Sharp Park Operating Fund

Included in this fund are the operations of the golf course, the golf practice center, the mini-golf course, and maintenance of the park areas on the east side of Fourth Street. The contribution proposed from the General Fund of \$175,000 is intended to offset the maintenance costs of the park areas that are not part of the golf course.

Public Improvement Fund

Funding of Major and Local Street Construction (\$600,000) makes up the bulk of funding uses from the Public Improvement Fund. Debt service transfers totaling \$427,676 include \$216,614 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.

Capital Project Funds

The FY 2022/23 Proposed Budget includes \$9,539,476 for capital projects utilizing funds from the ARPA. These projects include City Hall building improvements (\$1,460,898); improvements at the Sharp Park Mini-golf course to update the facilities and at the Learning Center to expand the facilities and add a second simulator (\$495,000); Water and Water Treatment Plant machinery and equipment (\$390,000); lead service line replacements (\$1,587,593); and Wastewater equipment replacement (\$5,605,985).

Sewer Fund

A proposed 4% rate increase is included in the proposed fiscal year 2023 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 completed in coordination with street reconstruction. There is over \$1.9 million in proposed sewer construction projects for FY 2023. Proposed projects can be found on page 219.

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. The largest proposed expenses include \$9.0 million for Electrical Phase I – Primary Clarifiers, \$2.2 million for the Myrtle Lift Station and \$2.6 million for the East Pipe Gallery. Some of the smaller capital items include fleet enterprise lease payments for various vehicles (\$66,927), HVAC upgrades and pump repairs and replacements.

Water Fund

A proposed 12% rate increase is included in the proposed fiscal year 2023 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 \$6.5 million. A detailed listing can be found on page 209.

Proposed equipment additions and structure improvements total over \$3.3 million. Included in that figure is \$1.2 million for a new maintenance shop; \$589,000 for repairs and equipment replacement at the Water Treatment Plant; \$490,000 for vehicle purchases and lease commitments; \$260,000 for the sodium hydroxide system rehabilitation (caustic soda); \$245,000 for meters and related reading equipment; and other smaller recurring expenses related to miscellaneous machinery and equipment purchases, wellfields, and pumping stations.

Motor Pool Fund

The FY 2023 budget includes \$1.6 million for use from the ARPA to fund equipment purchases. Purchases include equipment necessary for the lead service line replacement program in the amount of \$819,500, as well as purchases for dump trucks, a front-end loader, a lift truck, and a refurbished salter insert, in the amount of \$825,000. Use of the ARPA funds in the Motor Pool Fund will enable the City to fund additional equipment purchases in the future.

SUMMARY

The City persevered through the challenges of the COVID-19 pandemic and is moving into a “new normal” as it does its part to take care of residents and the community. While the financial impact from the pandemic is easing, largely due to the City’s allocation of ARPA funds, the full impact of the virus remains unknown. Potential long-term remaining effects include the non-resident workforce continuing to work remotely and thus not subject to city income tax, rising inflation, and the possibility of an upcoming recession.

I am pleased to present these budget highlights to the City Council. I look forward to upcoming discussions regarding the current budget projections, and especially how we will plan for the expenditure of the remaining ARPA funds.

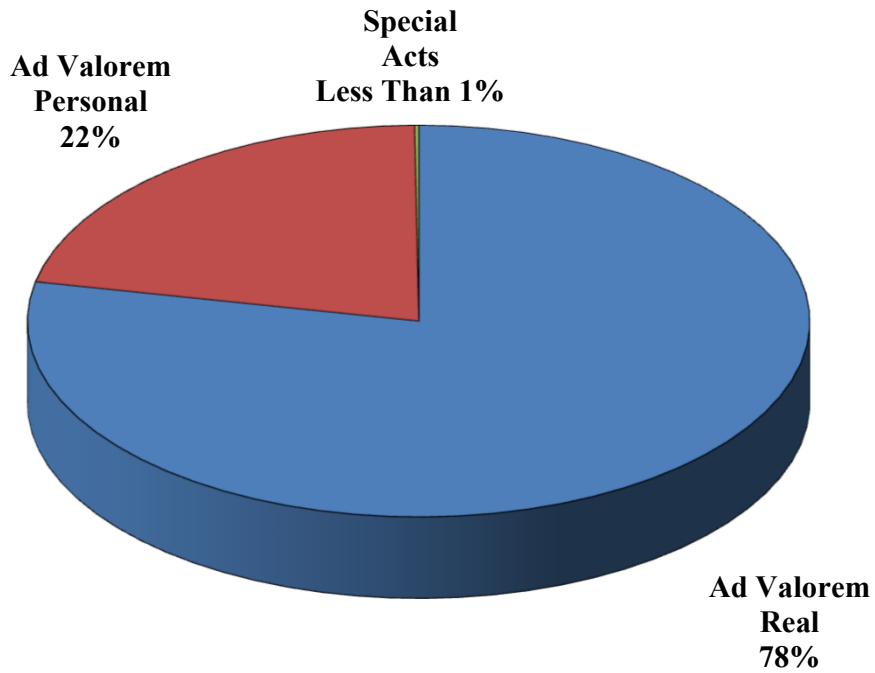
Respectfully submitted,



Jonathan Greene
Interim City Manager

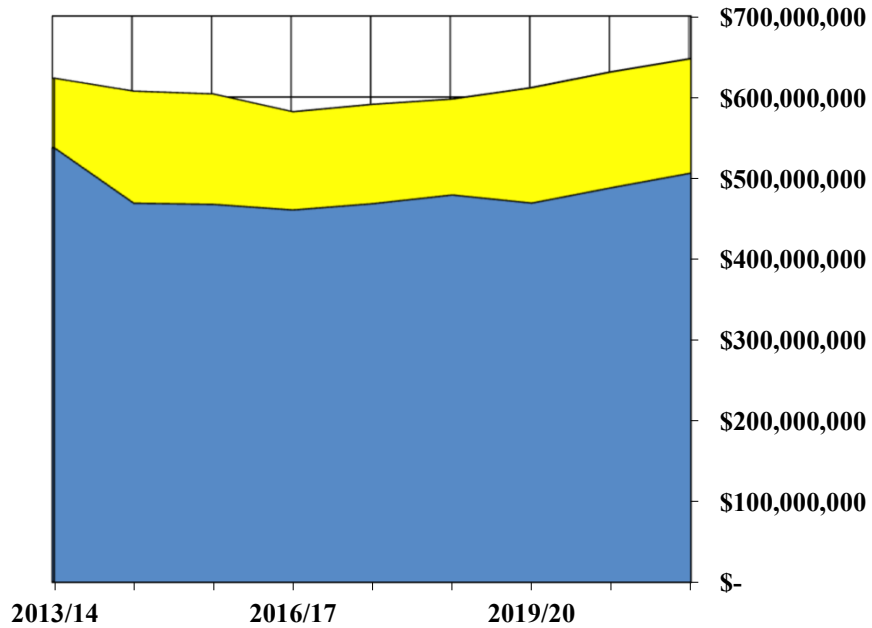
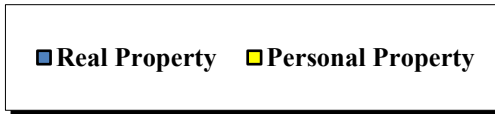
City of Jackson
Fiscal Year 2022/23 Adopted Budget
Computation of 2022 City Tax Base

Ad Valorem Taxable Value :		
Real Property	\$ 541,605,653	
Personal Property	149,676,128	\$ 691,281,781
Obsolete Property Rehabilitation Act - Frozen		316,459
Neighborhood Enterprise Zone		296,596
Industrial Facilities Tax - New	1,251,074	
	50%	625,537
Land Bank Authority	2,700	
	50%	1,350
Renaissance Zone - Non-Collectible	(206,828)	
	100%	(206,828)
Renaissance Zone (75% Taxable)	206,828	
	75%	155,121
Total Tentative 2022 City Tax Base		\$ 692,470,016



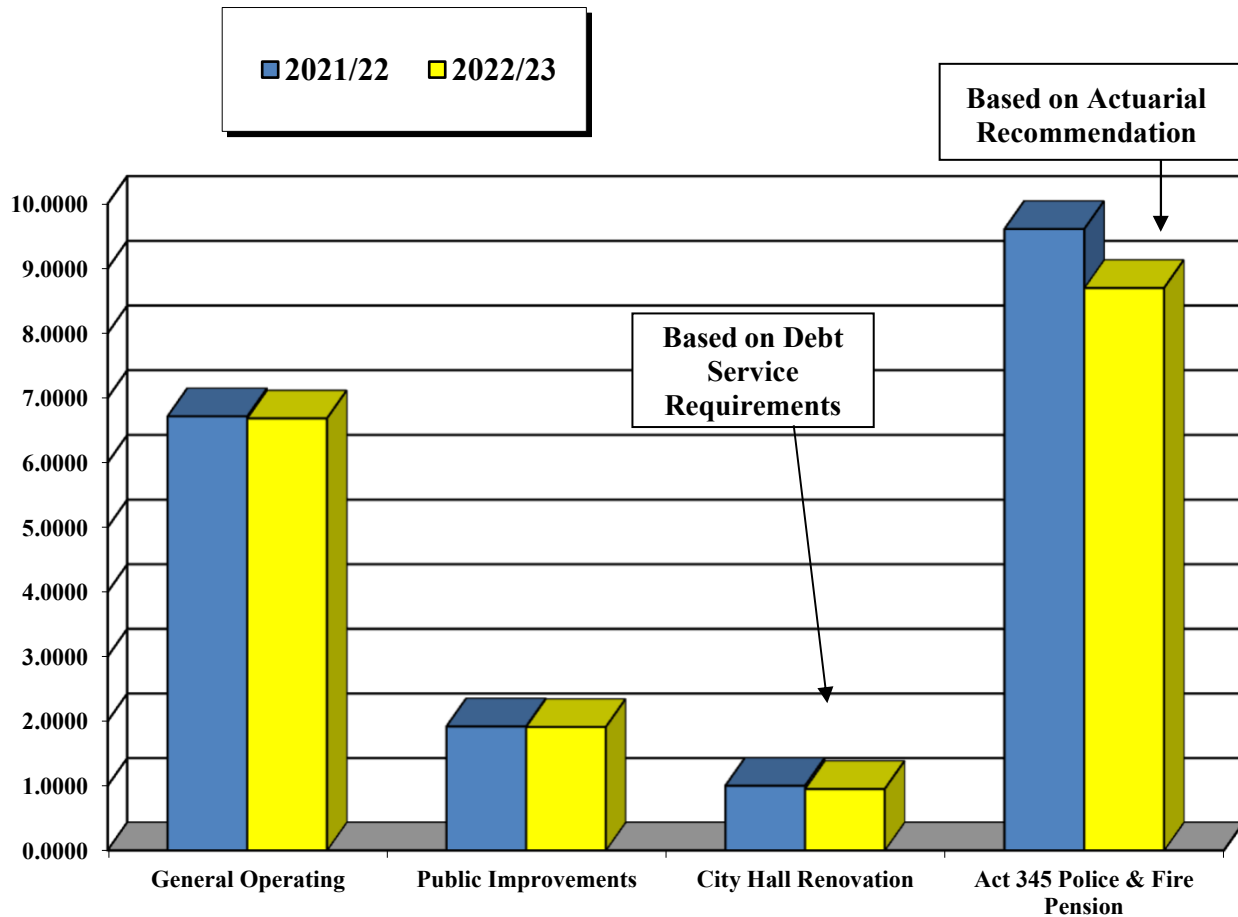
City of Jackson
Fiscal Year 2022/23 Adopted Budget
Ad Valorem Taxable Values
Ten Year Trends

Fiscal Year	Real Property	Personal Property	Total (1)	% Change
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%
2022/23	541,605,653	149,676,128	691,281,781	6.79%



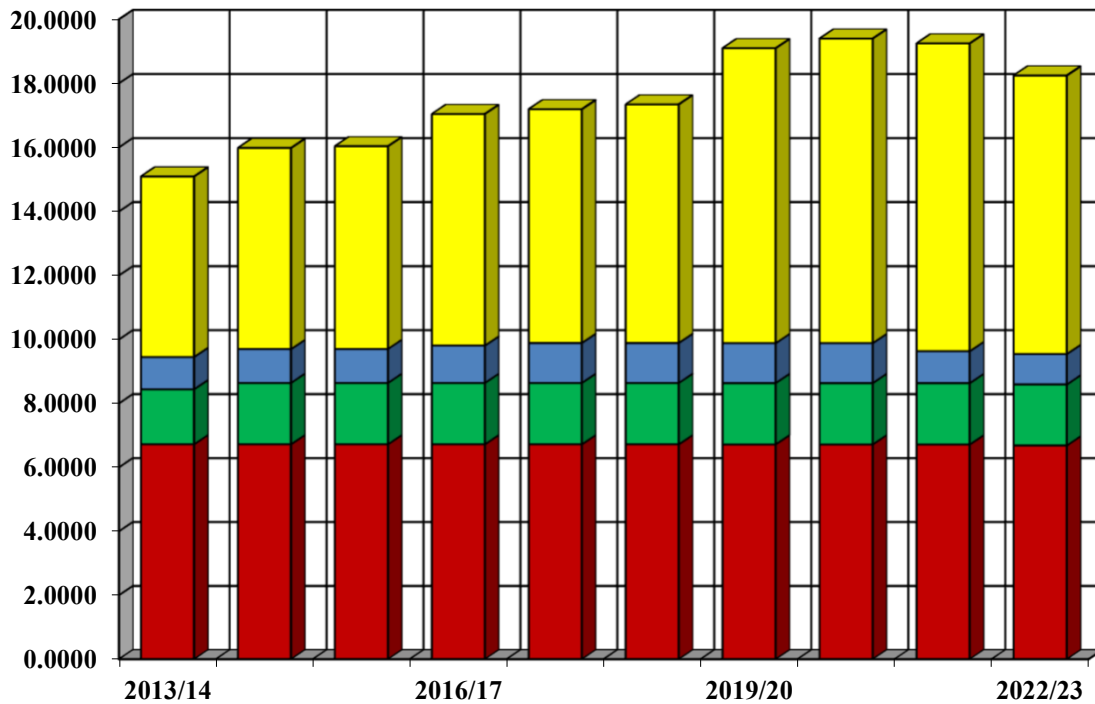
City of Jackson
Fiscal Year 2022/23 Adopted Budget
Comparison of Millage Rates
For Fiscal Year 2021/22 and 2022/23

<u>Purpose of Millage</u>	<u>Millage Rates</u>		<u>Change</u>	
	2021/22	2022/23	Mills	Percent
General Operating	6.7158	6.6828	- 0.0330	-0.49%
Public Improvements	1.9187	1.9092	- 0.0095	-0.50%
City Hall Debt	1.0000	0.9500	- 0.0500	-5.00%
Act 345 Police & Fire Pension	9.6100	8.7000	- 0.9100	-9.47%
Total City Millage	19.2445	18.2420	- 1.0025	-5.21%



City of Jackson
Fiscal Year 2022/23 Adopted Budget
City Millage Rates
Ten Year Trends

<u>Fiscal Year</u>	<u>General Operating</u>	<u>Public Improvement</u>	<u>Act 345 Police & Fire Pension</u>	<u>City Hall Debt</u>	<u>Total</u>
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
2022/23	6.6828	1.9092	8.7000	0.9500	18.2420



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

Budget Resolutions

ANNUAL BUDGET RESOLUTION

BY THE CITY COUNCIL:

WHEREAS, prior to the first regular council meeting in May, the City Manager has submitted to the City Council an estimate of the revenues and expenditures of the City of Jackson for the period from July 1, 2022, through June 30, 2023, 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, 2022 to June 30, 2023, 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 2021/22 budget be amended to those amounts reflected in the 2021/22 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 \$ 691,281,781.

BE IT FURTHER RESOLVED, that it is ordered that a tax as set forth below be levied upon the taxable valuation of all industrial property qualified under Act 198 of 1974, property qualified under the Neighborhood Enterprise Zone classification, property qualified under the Land Bank Authority classification, qualified under the Renaissance Zone classification and property qualified under the Obsolete Property Rehabilitation Act (O.P.R.A.) in the City of Jackson, which is estimated to be \$ 1,188,235.

General Operating	6.6828 mills
Public Improvements	1.9092 mills
City Hall Debt	.9500 mills
State Act 345 Police and Fire Pension	<u>8.7000 mills</u>
	<u>18.2420 mills</u>

* * * * *

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

I, Andrea Muray, City Clerk, in and for the City of Jackson, County and State aforesaid do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Jackson City Council on the 24th day of May, 2022.

IN WITNESS WHEREOF, I have hereunto
affixed my signature and the Seal of the City
of Jackson, Michigan, on this 25th day of
May, 2022.

ss *Andrea Muray*

City Clerk

Attachment A
Revenue Summary for Fiscal Year 2022/23

Fund	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
101 General Fund:						
Property Taxes	9,870,857	10,169,694	10,411,253	10,493,690	10,423,356	10,423,356
Income Taxes	9,056,222	9,217,674	8,000,000	10,000,000	10,500,000	10,500,000
Licenses And Permits	314,806	373,098	241,325	401,544	367,025	367,025
Federal Grants	10,923	1,163,992	15,614	1,092,056	1,346,427	1,346,427
State Grants	5,227	3,797	6,110	3,100	3,185	3,185
State Revenue Sharing	4,399,955	5,082,835	4,809,762	4,637,283	5,028,914	5,028,914
Charges For Services	1,463,195	1,192,199	1,226,259	1,254,927	1,306,572	1,306,572
Fines And Forfeits	862,897	441,684	252,150	423,010	377,094	377,094
Investment Income	169,263	72,115	155,000	108,000	115,000	115,000
Contributions From Other Funds	145,883	113,522	2,036,750	117,000	120,000	120,000
Miscellaneous	199,360	1,746,692	186,430	513,369	225,323	225,323
	26,498,588	29,577,302	27,340,653	29,043,979	29,812,896	29,812,896
102 Budget Stabilization Fund						
Interest	33,808	20,101	36,000	22,000	25,000	25,000
	33,808	20,101	36,000	22,000	25,000	25,000
151 Cemetery Perpetual Maintenance:						
Charges For Goods And Services	32,349	36,513	32,846	32,000	32,000	32,000
Investment income	45,325	4,393	45,500	5,000	5,000	5,000
	77,674	40,906	78,346	37,000	37,000	37,000
155 Ella W. Sharp Endowment:						
Investment income	49,536	4,651	24,000	14,175	23,850	23,850
	49,536	4,651	24,000	14,175	23,850	23,850
160 Lloyd E. Mount Endowment:						
Investment income	18,997	1,362	7,000	5,466	7,000	7,000
	18,997	1,362	7,000	5,466	7,000	7,000
202 Major Street:						
Federal & State Grants	3,302,343	1,465,993	4,848,801	21,068,085	19,756,364	19,756,364
State Gas & Weight Tax	3,188,216	3,507,103	3,100,000	3,300,000	3,300,000	3,300,000
State Trunkline Maintenance	66,371	78,346	212,178	200,000	200,000	200,000
Interest	11,719	5,005	1,500	6,000	1,500	1,500
Miscellaneous	131,092	186,757	60,000	83,000	60,000	60,000
Contributions From Other Funds	3,788,662	2,684,119	455,355	781,498	935,645	935,645
	10,488,403	7,927,323	8,677,834	25,438,583	24,253,509	24,253,509
203 Local Street:						
State Gas & Weight Tax	967,180	1,063,987	825,000	870,000	870,000	870,000
Interest/Miscellaneous	25,536	74,202	1,500	2,000	1,500	1,500
Contributions From Other Funds	650,476	1,150,908	1,679,588	784,133	2,017,876	2,017,876
	1,643,192	2,289,097	2,506,088	1,656,133	2,889,376	2,889,376
208 Ella W. Sharp Park Operating:						
General	394,232	589,383	488,100	582,750	569,250	569,250
Golf Practice Center:	0	31,986	36,500	41,000	42,500	42,500
Sharp Park Mini-Golf Course	82,222	88,879	124,000	88,900	104,000	104,000
Parks & Facilities Maintenance	205,703	170,744	196,000	184,641	205,850	205,850
	682,157	880,992	844,600	897,291	921,600	921,600
218 Affordable Housing Development:						
Federal Grants	0	0	0	250,000	3,250,000	3,250,000
	0	0	0	250,000	3,250,000	3,250,000
245 Public Improvement:						
Property Taxes	1,186,374	1,199,426	1,171,500	1,227,146	1,263,500	1,263,500
Interest	15,504	3,292	10,000	5,000	6,000	6,000
	1,201,878	1,202,718	1,181,500	1,232,146	1,269,500	1,269,500

Attachment A

Revenue Summary for Fiscal Year 2022/23

Fund	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
246 Cortland St. Redevelopment Projects:						
Federal Grants	0	0	0	0	2,500,000	2,500,000
Interest & Miscellaneous	0	498,918	0	408	0	0
Contributions From Other Funds	1,073,881	0	0	0	0	0
	<u>1,073,881</u>	<u>498,918</u>	<u>0</u>	<u>408</u>	<u>2,500,000</u>	<u>2,500,000</u>
249 Building Department:						
Licenses, Permits & Fees	582,692	534,242	492,500	560,867	495,500	495,500
Interest & Miscellaneous	10,061	29,900	2,000	2,000	2,000	2,000
	<u>592,753</u>	<u>564,142</u>	<u>494,500</u>	<u>562,867</u>	<u>497,500</u>	<u>497,500</u>
251 Housing Code Enforcement:						
Charges For Goods And Services	734,552	1,050,161	880,000	772,880	1,080,500	1,080,500
Interest & Miscellaneous	54,988	104,555	63,000	63,000	63,000	63,000
Contributions From Other Funds	166,000	0	225,000	119,000	14,000	14,000
	<u>955,540</u>	<u>1,154,716</u>	<u>1,168,000</u>	<u>954,880</u>	<u>1,157,500</u>	<u>1,157,500</u>
252 Building Demolitions:						
Federal & State Grants	0	0	0	55,861	200,000	200,000
Demolitions	116,393	163,315	0	16,556	203,040	203,040
Interest & Miscellaneous	1,003	1,097	1,500	1,500	4,425	4,425
Contributions From Other Funds	0	0	0	120,000	0	0
	<u>117,396</u>	<u>164,412</u>	<u>1,500</u>	<u>193,917</u>	<u>407,465</u>	<u>407,465</u>
265 Drug Law Enforcement:						
Sale of Property	0	0	500	500	500	500
Interest & Miscellaneous	24,328	14,367	15,100	25,096	15,110	15,110
	<u>24,328</u>	<u>14,367</u>	<u>15,600</u>	<u>25,596</u>	<u>15,610</u>	<u>15,610</u>
272 SAFER Grant:						
Federal Grants	162,633	0	0	194,072	524,760	524,760
	<u>162,633</u>	<u>0</u>	<u>0</u>	<u>194,072</u>	<u>524,760</u>	<u>524,760</u>
273 Project Safe Neighborhood Grant:						
Federal Grants	0	13,486	111,565	55,901	120,969	120,969
	<u>0</u>	<u>13,486</u>	<u>111,565</u>	<u>55,901</u>	<u>120,969</u>	<u>120,969</u>
275 Byrne JAG Grant:						
Federal Grants	84,405	47,173	0	53,907	0	0
	<u>84,405</u>	<u>47,173</u>	<u>0</u>	<u>53,907</u>	<u>0</u>	<u>0</u>
278 Coronavirus Emerg. Suppl. Funding Prog.:						
Federal Grants	93,522	1,528	0	5,362	0	0
	<u>93,522</u>	<u>1,528</u>	<u>0</u>	<u>5,362</u>	<u>0</u>	<u>0</u>
279 American Rescue Plan Act:						
Federal Grants	0	0	16,017,651	200,000	200,000	200,000
	<u>0</u>	<u>0</u>	<u>16,017,651</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
296 Recreation Activity:						
Charges For Goods And Services	162,916	86,435	212,800	167,000	207,000	207,000
Interest & Miscellaneous	3,470	5,417	4,000	1,000	1,000	1,000
	<u>166,386</u>	<u>91,852</u>	<u>216,800</u>	<u>168,000</u>	<u>208,000</u>	<u>208,000</u>
297 JPS Recreation Millage Program:						
Contributions From Local Units	630,228	608,860	645,000	645,000	675,000	675,000
Interest & Miscellaneous	509	41,817	500	1,000	1,000	1,000
	<u>630,737</u>	<u>650,677</u>	<u>645,500</u>	<u>646,000</u>	<u>676,000</u>	<u>676,000</u>
308 2020 Capital Improvement Bonds Debt Service:						
Contributions From Other Funds	0	223,626	223,533	223,533	223,702	223,702
	<u>0</u>	<u>223,626</u>	<u>223,533</u>	<u>223,533</u>	<u>223,702</u>	<u>223,702</u>
352 2017 Mich. Trans. Fund Bonds Debt Service:						
Contributions From Other Funds	759,186	760,448	761,350	761,350	761,890	761,890
	<u>759,186</u>	<u>760,448</u>	<u>761,350</u>	<u>761,350</u>	<u>761,890</u>	<u>761,890</u>

Attachment A

Revenue Summary for Fiscal Year 2022/23

Fund	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
367 2021 City Hall Refunding Debt Service:						
Property Taxes	0	63,929	678,600	691,964	666,500	666,500
Interest & Miscellaneous	0	0	2,000	1,500	1,500	1,500
Bond Proceeds	0	4,382,000	0	0	0	0
Contributions From Other Funds	0	207,767	0	0	0	0
	<u>0</u>	<u>4,653,696</u>	<u>680,600</u>	<u>693,464</u>	<u>668,000</u>	<u>668,000</u>
385 2016 Capital Improvement Bonds Debt Service:						
Contributions From Other Funds	140,863	142,186	143,275	143,275	144,087	144,087
	<u>140,863</u>	<u>142,186</u>	<u>143,275</u>	<u>143,275</u>	<u>144,087</u>	<u>144,087</u>
386 2018 Capital Improvement Bonds Debt Service:						
Contributions From Other Funds	1,432,375	1,438,000	1,443,000	1,443,000	1,410,000	1,410,000
	<u>1,432,375</u>	<u>1,438,000</u>	<u>1,443,000</u>	<u>1,443,000</u>	<u>1,410,000</u>	<u>1,410,000</u>
389 2017 BRA TIF Refunding Debt Service:						
Contributions From Other Funds	420,868	420,852	415,704	415,704	420,556	420,556
	<u>420,868</u>	<u>420,852</u>	<u>415,704</u>	<u>415,704</u>	<u>420,556</u>	<u>420,556</u>
391 2021 BRA TIF Refunding Debt Service:						
Bond Proceeds	0	4,272,000	0	0	0	0
Contributions From Other Funds	0	78,684	758,700	758,700	772,512	772,512
	<u>0</u>	<u>4,350,684</u>	<u>758,700</u>	<u>758,700</u>	<u>772,512</u>	<u>772,512</u>
394 2001 DDA TIF Debt Service:						
Contributions From Other Funds	2,330,750	2,460,750	2,597,987	2,597,987	2,735,750	2,735,750
	<u>2,330,750</u>	<u>2,460,750</u>	<u>2,597,987</u>	<u>2,597,987</u>	<u>2,735,750</u>	<u>2,735,750</u>
395 2019 DDA TIF Refunding Debt Service:						
Bond Proceeds	5,715,000	0	0	0	0	0
Contributions From Other Funds	107,667	206,687	205,630	205,630	209,573	209,573
	<u>5,822,667</u>	<u>206,687</u>	<u>205,630</u>	<u>205,630</u>	<u>209,573</u>	<u>209,573</u>
401 Capital Projects:						
Federal Grants	0	0	0	241,643	1,955,898	1,955,898
Contributions From Other Funds	155,105	141,975	0	0	0	0
Donations/Miscellaneous	48,351	70,315	500	250	500	500
	<u>203,456</u>	<u>212,290</u>	<u>500</u>	<u>241,893</u>	<u>1,956,398</u>	<u>1,956,398</u>
402 Water Equipment & Replacement:						
Federal Grants	0	0	0	1,118,327	390,000	390,000
Investment Income	66,531	17,393	22,511	33,700	34,711	34,711
Contributions From Other Funds	3,196,900	3,881,507	3,247,243	2,686,532	7,383,480	7,383,480
	<u>3,263,431</u>	<u>3,898,900</u>	<u>3,269,754</u>	<u>3,838,559</u>	<u>7,808,191</u>	<u>7,808,191</u>
403 Lead Service Line Replacement:						
Federal Grants	0	0	0	760,341	1,587,593	1,587,593
State Loan Program	0	0	482,096	0	0	0
Contributions From Other Funds	0	103,952	363,150	589,854	1,050,166	1,050,166
	<u>0</u>	<u>103,952</u>	<u>845,246</u>	<u>1,350,195</u>	<u>2,637,759</u>	<u>2,637,759</u>
404 Sanitary Sewer Maintenance:						
Interest & Miscellaneous	14	0	0	0	0	0
Contributions From Other Funds	229,746	219,303	391,202	375,056	399,931	399,931
	<u>229,760</u>	<u>219,303</u>	<u>391,202</u>	<u>375,056</u>	<u>399,931</u>	<u>399,931</u>
405 Sanitary Sewer Replacement:						
Interest & Miscellaneous	35,132	7,883	10,000	13,450	7,200	7,200
Contributions From Other Funds	1,251,449	750,000	1,028,575	705,000	665,750	665,750
	<u>1,286,581</u>	<u>757,883</u>	<u>1,038,575</u>	<u>718,450</u>	<u>672,950</u>	<u>672,950</u>
406 Wastewater Equipment Replacement:						
Federal Grants	0	0	0	363,515	5,605,985	5,605,985
Investment Income	26,396	8,753	15,450	17,100	12,991	12,991
Contributions From Other Funds	3,260,748	1,257,300	1,446,000	1,239,000	10,476,078	10,476,078
	<u>3,287,144</u>	<u>1,266,053</u>	<u>1,461,450</u>	<u>1,619,615</u>	<u>16,095,054</u>	<u>16,095,054</u>

Attachment A
Revenue Summary for Fiscal Year 2022/23

Fund	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
488 MLK Corridor Improvement Authority:						
Contributions From Other Funds	0	0	0	94,000	10,000	10,000
	0	0	0	94,000	10,000	10,000
489 Brownfield Redevelopment Authority:						
Property Taxes	1,342,056	1,378,864	1,331,180	1,510,059	1,553,350	1,553,350
Interest & Miscellaneous	14,364	6,466	9,000	5,000	6,000	6,000
	1,356,420	1,385,330	1,340,180	1,515,059	1,559,350	1,559,350
494 Downtown Development Authority Project:						
Property Taxes	1,498,826	1,655,933	1,790,256	1,848,258	1,895,000	1,895,000
Interest & Miscellaneous	43,505	9,418	30,000	10,000	10,000	10,000
Rents and Royalties	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
	3,042,331	3,165,351	3,320,256	3,358,258	3,405,000	3,405,000
514 Auto Parking System:						
Parking Fines And Permits	4,506	494	700	1,100	1,100	1,100
Interest & Miscellaneous	117,174	1,981	50	650	500	500
Contributions From Other Funds	574,877	92,143	92,143	92,143	92,143	92,143
	696,557	94,618	92,893	93,893	93,743	93,743
518 Parking Assessment:						
Parking Fines And Permits	158,843	129,601	135,946	108,656	108,656	108,656
Interest & Miscellaneous	36,615	34,520	39,550	30,920	30,920	30,920
Contributions From Other Funds	85,558	85,546	85,546	81,712	81,712	81,712
	281,016	249,667	261,042	221,288	221,288	221,288
519 Cooper/Francis Parking Decks:						
Parking Fines And Permits	11,076	6,435	12,000	8,000	8,000	8,000
Interest & Miscellaneous	8,488	1,219	4,150	2,050	3,050	3,050
	19,564	7,654	16,150	10,050	11,050	11,050
590 Sewer:						
Charges For Goods & Services	6,360,111	6,330,452	6,571,106	6,568,303	6,841,119	6,841,119
State Grants	644,255	580,025	0	0	0	0
Penalties & Interest	137,242	16,159	66,000	92,200	98,100	98,100
Miscellaneous	23,593	138,689	10,000	42,500	10,000	10,000
	7,165,201	7,065,325	6,647,106	6,703,003	6,949,219	6,949,219
591 Water:						
Charges For Goods & Services	10,588,437	12,415,330	11,358,229	13,102,775	14,628,071	14,628,071
State Grants	252,397	80,641	0	0	0	0
Penalties & Interest	216,656	23,698	120,744	213,988	199,140	199,140
Contributions From Other Funds	263,234	280,945	355,474	375,361	407,684	407,684
Miscellaneous	22,549	249,488	0	0	0	0
	11,343,273	13,050,102	11,834,447	13,692,124	15,234,895	15,234,895
641 Public Works Administration:						
Charges For Goods & Services	399,034	358,107	362,354	383,146	394,640	394,640
Interest & Miscellaneous	8,497	39,501	4,532	5,004	5,154	5,154
	407,531	397,608	366,886	388,150	399,794	399,794
642 Engineering Administration:						
Charges For Goods And Services	269,760	276,972	266,064	257,496	265,221	265,221
Interest & Miscellaneous	2,228	12,741	650	650	670	670
	271,988	289,713	266,714	258,146	265,891	265,891
643 Local Site Remediation Revolving:						
Investment Income & Miscellaneous	2,408	187	300	600	1,000	1,000
Contributions From Other Funds	66,614	78,131	0	64,811	66,950	66,950
	69,022	78,318	300	65,411	67,950	67,950

Attachment A
Revenue Summary for Fiscal Year 2022/23

Fund	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
661 Motor Pool And Garage:						
Federal Grants	0	0	0	0	1,644,500	1,644,500
Charges / Equipment Rental	858,854	1,044,192	1,083,554	1,102,415	1,135,484	1,135,484
Investment Income & Miscellaneous	21,290	169,648	51,930	49,487	43,848	43,848
Contributions From Other Funds	100,000	0	0	0	0	0
	<u>980,144</u>	<u>1,213,840</u>	<u>1,135,484</u>	<u>1,151,902</u>	<u>2,823,832</u>	<u>2,823,832</u>
676 Workers Compensation:						
Interest & Miscellaneous	44,716	20,397	30,000	12,022	10,000	10,000
Contributions From Other Funds	83,667	578,590	80,000	85,000	175,000	175,000
	<u>128,383</u>	<u>598,987</u>	<u>110,000</u>	<u>97,022</u>	<u>185,000</u>	<u>185,000</u>
677 Self-Insured Healthcare:						
Interest & Miscellaneous	15,071	7,192	7,500	7,500	10,000	10,000
Contributions - City	3,853,443	3,830,397	4,500,000	4,203,000	5,043,600	5,043,600
Contributions - Employees	734,984	726,251	735,000	807,000	887,000	887,000
Contributions - General Fund	0	400,000	0	0	0	0
	<u>4,603,498</u>	<u>4,963,840</u>	<u>5,242,500</u>	<u>5,017,500</u>	<u>5,940,600</u>	<u>5,940,600</u>
703 County & School Tax Collection:						
Interest & Miscellaneous	47,363	67,439	48,000	65,000	65,000	65,000
	<u>47,363</u>	<u>67,439</u>	<u>48,000</u>	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>
731 Employees Retirement System:						
Investment Income	1,428,143	10,883,504	4,065,000	4,020,000	4,280,000	4,280,000
Employee Contributions	728,393	740,817	750,000	750,000	760,000	760,000
Employer Contributions	1,058,427	1,068,745	1,105,961	1,105,961	1,000,000	1,000,000
	<u>3,214,963</u>	<u>12,693,066</u>	<u>5,920,961</u>	<u>5,875,961</u>	<u>6,040,000</u>	<u>6,040,000</u>
732 Policemen's & Firemen's Pension:						
Investment Income	97,237	858,610	296,500	336,500	301,000	301,000
Contributions From General Fund	543,093	524,841	363,236	363,236	260,185	260,185
	<u>640,330</u>	<u>1,383,451</u>	<u>659,736</u>	<u>699,736</u>	<u>561,185</u>	<u>561,185</u>
734 Policemen's & Firemen's Pension-Act 345:						
Investment Income	1,438,229	12,595,786	3,350,000	3,425,000	3,425,000	3,425,000
Employee Contributions	514,402	485,464	530,000	530,000	530,000	530,000
Contributions From General Fund	5,559,682	5,916,061	5,939,831	5,939,831	5,674,911	5,674,911
	<u>7,512,313</u>	<u>18,997,311</u>	<u>9,819,831</u>	<u>9,894,831</u>	<u>9,629,911</u>	<u>9,629,911</u>
736 Public Employee Health Care:						
Investment Income	105,140	983,694	200,000	330,000	230,000	230,000
Contributions From Other Funds	312,500	0	0	0	0	0
	<u>417,640</u>	<u>983,694</u>	<u>200,000</u>	<u>330,000</u>	<u>230,000</u>	<u>230,000</u>
852 Special Assessment Debt Service						
Contributions From Other Funds	0	10,472	157,420	157,420	161,335	161,335
	<u>0</u>	<u>10,472</u>	<u>157,420</u>	<u>157,420</u>	<u>161,335</u>	<u>161,335</u>
895 Special Assessment:						
Special Assessments	949,810	633,416	777,166	1,036,458	2,055,241	2,055,241
Contributions From Other Funds	76,582	1,461,502	0	0	0	0
	<u>1,026,392</u>	<u>2,094,918</u>	<u>777,166</u>	<u>1,036,458</u>	<u>2,055,241</u>	<u>2,055,241</u>

Attachment B
Expense Summary for Fiscal Year 2022/23

		2019/20	2020/21	2021/22	2021/22	2022/23	2022/23
		Actual	Actual	Budget	Projected	Proposed	Adopted
General Fund:							
101-101	City Council	100,797	97,924	113,060	113,915	114,696	114,696
101-103	Charter Commission	1,969	675	2,500	2,500	2,500	2,500
101-172	City Manager	762,234	455,626	433,880	465,595	474,901	474,901
101-191	Finance	445,225	465,125	465,541	486,745	587,942	587,942
101-215	City Clerk	228,891	298,906	306,669	305,919	331,401	331,401
101-228	Mgt. Information Services	300,867	332,055	360,819	362,628	448,021	448,021
101-233	Purchasing	116,842	113,338	123,257	124,119	130,276	130,276
101-253	City Treasurer	326,752	355,978	398,079	384,284	413,354	413,354
101-254	City Income Tax Admin.	191,442	165,599	215,172	182,542	235,063	235,063
101-257	City Assessor	510,420	407,137	423,890	476,909	544,375	544,375
101-262	City Clerk-Elections	111,295	141,794	136,800	107,335	114,367	114,367
101-265	City Hall & Grounds	285,735	311,199	419,346	502,250	431,258	431,258
101-266	City Attorney	600,977	585,318	624,627	674,096	731,548	731,548
101-270	Personnel	324,952	198,736	285,272	283,911	645,907	645,907
101-278	Unallocated	778,171	751,020	800,750	848,523	879,799	879,799
101-299	Admin. Hearings Bureau	657,339	92,505	186,160	168,584	199,201	199,201
101-301	Police	10,030,179	9,887,173	10,730,184	10,766,143	11,454,098	11,454,098
101-311	OHSP Grant	6,007	12,194	12,806	12,806	0	0
101-320	Consortium Training	11,067	27,019	27,500	29,500	15,750	15,750
101-321	In-Service Training	3,499	5,456	7,000	3,923	3,185	3,185
101-340	Fire Suppression	4,170,090	4,744,996	5,370,027	6,430,269	5,709,356	5,709,356
101-350	Public Safety - Unallocated	2,099,208	2,051,336	2,011,296	2,057,586	2,107,885	2,107,885
101-442	Forestry	464,564	362,921	588,607	613,044	658,542	658,542
101-444	Sidewalk Construction	23,945	20,075	43,065	51,964	55,707	55,707
101-445	Drains At Large	40,283	58,133	85,043	77,077	78,779	78,779
101-450	Street Lighting	533,002	538,619	576,110	587,879	601,899	601,899
101-455	Weed Control	94,861	81,985	103,743	100,475	103,918	103,918
101-465	Ground Maintenance	382,083	389,755	456,970	439,825	467,230	467,230
101-567	Cemeteries	284,176	299,561	309,234	318,228	358,075	358,075
101-571	Tax Property Maintenance	365,056	212,162	238,246	316,172	226,695	226,695
101-572	Civic Affairs	63,001	60,375	83,703	115,411	107,802	107,802
101-701	Planning	164,177	259,249	224,224	227,170	234,974	234,974
101-728	Economic Development	422,583	140,216	111,000	132,440	132,400	132,400
101-752	Parks, Rec. & Grounds Admin.	488,036	299,786	292,640	292,688	305,867	305,867
101-758	Lt. Nixon Memorial Park	68,232	13,748	65,857	69,916	100,476	100,476
101-771	Parks and Facilities Maint.	668,429	619,512	696,158	743,657	836,134	836,134
101-803	Historical District	10,731	9,729	11,673	11,988	12,790	12,790
101-806	Diversity, Equity & Inclusion	0	165,927	248,702	252,859	306,235	306,235
101-965	Contributions to Other Funds	1,318,248	1,187,037	356,450	552,965	293,429	293,429
General Fund Total		27,455,365	26,219,899	27,946,060	29,693,840	30,455,835	30,455,835
102 Budget Stabilization Fund		33,808	20,101	36,000	22,000	25,000	25,000
Permanent Funds:							
151	Cemetery Perpetual Maintenance	45,325	4,393	45,500	5,000	5,000	5,000
155	Ella W. Sharp Endowment	23,852	15,055	24,000	14,175	23,850	23,850
160	Lloyd E. Mount Endowment	6,851	5,689	7,000	5,466	7,000	7,000

Attachment B
Expense Summary for Fiscal Year 2022/23

		2019/20	2020/21	2021/22	2021/22	2022/23	2022/23
		Actual	Actual	Budget	Projected	Proposed	Adopted
Special Revenue Funds :							
202	Major Street	9,354,567	8,646,376	11,420,293	27,899,726	24,731,248	24,731,248
203	Local Street	2,258,846	2,877,797	2,780,308	2,073,574	3,898,044	3,898,044
208	Ella W. Sharp Park Operating	667,651	765,856	841,672	888,611	986,741	986,741
218	Affordable Housing Development	0	0	0	250,000	3,250,000	3,250,000
245	Public Improvement	851,489	1,427,562	1,114,965	1,135,019	1,027,676	1,027,676
246	Cortland St. Redevelopment Projects	1,073,881	39,837	34,560	25,587	2,520,493	2,520,493
249	Building Department	610,672	450,274	722,358	633,173	597,332	597,332
251	Housing Code Enforcement	1,000,227	1,029,309	1,181,712	1,075,848	1,156,790	1,156,790
252	Building Demolitions	319,994	466,413	61,780	294,156	406,815	406,815
265	Drug Law Enforcement	22,237	17,728	17,968	18,247	16,702	16,702
272	SAFER Grant	162,633	0	0	194,072	524,760	524,760
273	Project Safe Neighborhood Grant	0	13,486	111,565	55,901	120,969	120,969
275	Byrne JAG Grant	84,405	47,173	0	53,907	0	0
278	Coronavirus Emerg. Supp. Funding Program	93,522	1,528	0	5,362	0	0
279	American Rescue Plan Act	0	0	1,882,250	200,000	200,000	200,000
296	Recreation Activity	159,251	75,586	187,093	129,859	206,248	206,248
297	JPS Recreation Millage Program	616,529	397,351	645,424	643,209	657,274	657,274
Debt Service Funds :							
308	2020 Capital Imp. Bonds Debt Service	0	223,626	223,533	223,533	223,702	223,702
352	2017 MTF Bonds Debt Service	759,186	760,448	761,350	761,350	761,890	761,890
367	2021 City Hall Refunding Debt Service	0	4,522,051	734,840	734,840	729,581	729,581
385	2016 Capital Imp. Bonds Debt Service	140,863	142,186	143,275	143,275	144,087	144,087
386	2018 Capital Imp. Bonds Debt Service	1,432,375	1,438,000	1,443,000	1,443,000	1,410,000	1,410,000
389	2017 BRA TIF Refunding Debt Service	420,868	420,852	415,704	415,704	420,556	420,556
391	2021 BRA TIF Refunding Debt Service	0	4,350,066	758,700	758,700	772,512	772,512
394	2001 DDA TIF Debt Service	2,330,750	2,460,750	2,597,987	2,597,987	2,735,750	2,735,750
395	2019 DDA TIF Refunding Debt Service	5,821,706	207,437	205,630	205,630	209,573	209,573
Capital Projects Funds :							
401	Capital Projects	273,918	206,238	0	265,226	1,955,898	1,955,898
402	Water Equipment & Replacement	4,714,208	4,202,048	4,995,759	4,956,231	9,825,900	9,825,900
403	Lead Service Line Replacement	0	44,725	845,246	899,633	1,661,966	1,661,966
404	Sanitary Sewer Maintenance	229,760	219,303	391,202	375,056	399,931	399,931
405	Sanitary Sewer Replacement	560,575	660,661	3,214,299	1,173,035	1,902,121	1,902,121
406	Wastewater Equipment Replacement	2,218,630	788,060	2,062,083	2,616,328	17,594,940	17,594,940
408	2020 Capital Improvemt. Bonds Construction	1,144,684	919,012	0	7,961	0	0
488	MLK Corridor Improvement Authority	0	0	0	94,000	10,000	10,000
489	Brownfield Redevelopment Authority	1,351,685	1,394,784	1,298,540	1,441,555	1,450,079	1,450,079
494	DDA Project	2,561,398	2,667,437	2,805,617	2,805,617	2,947,323	2,947,323
Enterprise Funds :							
514	Auto Parking System	272,981	270,854	252,247	239,057	247,011	247,011
518	Parking Assessment	223,138	221,483	280,808	278,246	303,267	303,267
519	Cooper/Francis Parking Decks	279,320	283,421	283,836	283,010	283,775	283,775
590	Sewer	7,762,005	7,813,979	8,776,495	8,415,427	18,162,790	18,162,790
591	Water	10,833,300	11,344,902	13,542,689	13,057,198	19,257,736	19,257,736

Attachment B
Expense Summary for Fiscal Year 2022/23

		2019/20	2020/21	2021/22	2021/22	2022/23	2022/23
		Actual	Actual	Budget	Projected	Proposed	Adopted
Internal Service Funds :							
641	Public Works Administration	322,904	304,861	413,922	437,266	477,472	477,472
642	Engineering Administration	227,773	245,214	266,064	308,676	328,453	328,453
643	Local Site Remediation Revolving	208,000	1,409	0	15,000	20,000	20,000
661	Motor Pool & Garage	991,132	1,073,458	1,333,779	1,328,511	2,881,943	2,881,943
676	Workers' Compensation	168,956	1,169,021	171,243	237,134	183,900	183,900
677	Self-Insured Healthcare Fund	4,543,644	5,660,590	4,791,500	5,316,641	5,680,600	5,680,600
Trust & Agency Funds :							
703	County & School Tax Collection	47,363	67,439	48,000	65,000	65,000	65,000
731	Employees' Retirement System	3,996,536	3,982,156	4,175,000	4,160,000	4,220,000	4,220,000
732	Policemen's & Firemen's Pension	762,773	697,847	663,540	623,000	548,000	548,000
734	Policemen's & Firemen's Pension-345	6,027,841	7,412,124	7,640,000	7,640,000	7,640,000	7,640,000
736	Public Employee Health Care	6,722	25,017	15,000	27,000	10,000	10,000
Special Assessment Funds :							
852	Special Assessment Debt Service	0	10,472	157,420	157,420	161,335	161,335
895	Special Assessment	1,507,040	661,175	1,084,586	1,036,458	2,055,241	2,055,241

General Fund

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

(101) General Fund

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

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

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

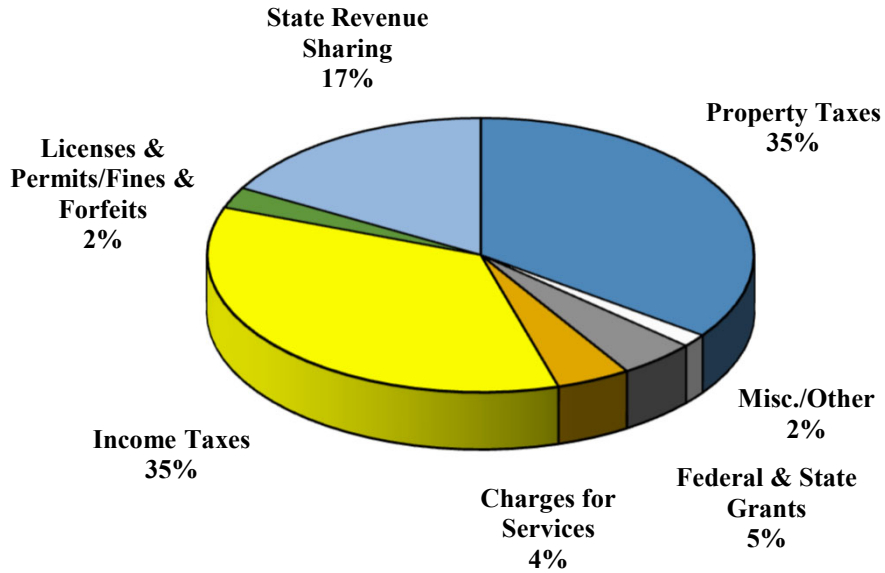
LIST OF DEPARTMENTS WHICH ARE INCLUDED IN THE GENERAL FUND

- | | |
|--------------------------------------|---|
| 1. City Council | 11. City Treasurer / Income Tax Administrator |
| 2. Administrative Hearings Bureau | 12. Management Information Services |
| 3. City Manager | 13. Police |
| 4. City Clerk / City Clerk-Elections | 14. Fire |
| 5. Finance | 15. Planning |
| 6. City Assessor | 16. Engineering |
| 7. City Attorney | 17. Public Works |
| 8. Personnel | 18. Historical District Commission |
| 9. Purchasing | 19. Parks, Recreation & Grounds |
| 10. City Hall & Grounds | 20. Economic Development |
| | 21. Diversity, Equity & Inclusion |

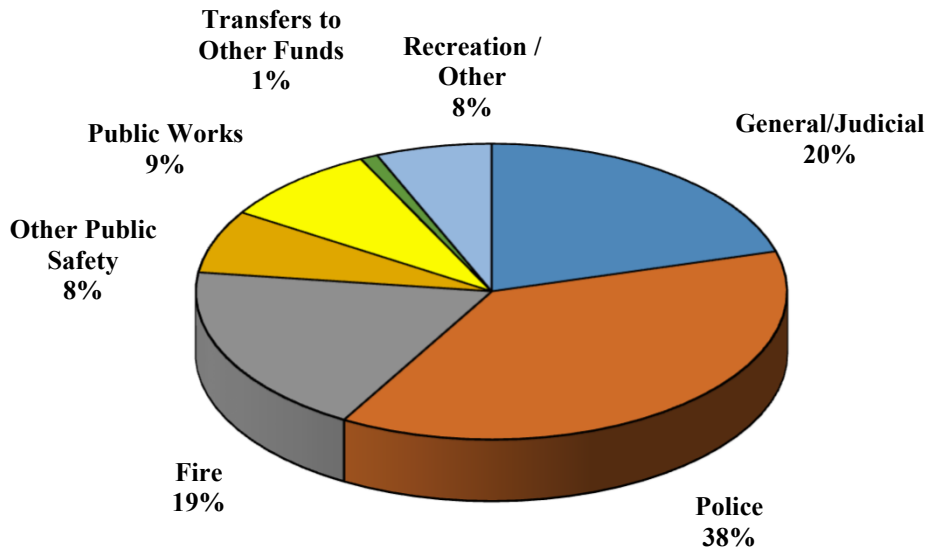
In addition to the above departments, the General Fund also accounts for various grants from time to time.

**City of Jackson
Fiscal Year 2022/23 Adopted Budget
General Fund**

Revenues



Expenditures



City of Jackson
Fiscal Year 2022/23 Adopted Budget
General Fund
Summary of Revenues, Expenditures and Changes in Fund Balances

	2019/20	2020/21	2021/22	2021/22	2022/23	2022/23
	Actual	Actual	Budget	Projected	Proposed	Adopted
Revenues:						
Property Taxes	9,870,857	10,169,694	10,411,253	10,493,690	10,423,356	10,423,356
Income Taxes	9,056,222	9,217,674	8,000,000	10,000,000	10,500,000	10,500,000
Licenses And Permits	314,806	373,098	241,325	401,544	367,025	367,025
Federal Grants	10,923	1,163,992	15,614	1,092,056	1,346,427	1,346,427
State Grants	5,227	3,797	6,110	3,100	3,185	3,185
State Revenue Sharing	4,399,955	5,082,835	4,809,762	4,637,283	5,028,914	5,028,914
Charges For Services	1,463,195	1,192,199	1,226,259	1,254,927	1,306,572	1,306,572
Fines And Forfeits	862,897	441,684	252,150	423,010	377,094	377,094
Investment Income	169,263	72,115	155,000	108,000	115,000	115,000
Contributions From Other Funds	145,883	113,522	2,036,750	117,000	120,000	120,000
Miscellaneous	199,360	1,746,692	186,430	513,369	225,323	225,323
General Fund Revenues	26,498,588	29,577,302	27,340,653	29,043,979	29,812,896	29,812,896
Expenditures:						
General Government	5,086,569	4,680,430	5,109,662	5,321,271	6,085,408	6,085,408
Judicial	657,339	92,505	186,160	168,584	199,201	199,201
Public Safety	16,320,050	16,728,174	18,158,813	19,300,227	19,290,274	19,290,274
Public Works	2,250,971	2,023,586	2,484,721	2,620,075	2,658,647	2,658,647
Recreation & Culture	1,235,428	1,108,702	1,315,030	1,371,108	1,561,502	1,561,502
Community Enrichment & Development	586,760	399,465	335,224	359,610	367,374	367,374
Contributions to Other Funds	1,318,248	1,187,037	356,450	552,965	293,429	293,429
General Fund Expenses	27,455,365	26,219,899	27,946,060	29,693,840	30,455,835	30,455,835
Revenues Over (Under)						
Expenditures	(956,777)	3,357,403	(605,407)	(649,861)	(642,939)	(642,939)
Fund Balance - Beginning of Year	6,652,715	5,695,938	9,053,341	9,053,341	8,403,480	8,403,480
Fund Balance - End of Year	5,695,938	9,053,341	8,447,934	8,403,480	7,760,541	7,760,541
ADD:						
Budget Stabilization Fund	1,603,500	1,603,500	1,603,500	1,603,500	1,603,500	1,603,500
Total Available Surplus For						
General Fund Operations	7,299,438	10,656,841	10,051,434	10,006,980	9,364,041	9,364,041
As a Percent of G/F Expenditures/Transfers	26.59%	40.64%	35.97%	33.70%	30.75%	30.75%

City of Jackson
Fiscal Year 2022/23 Adopted Budget
General Fund Revenues
By Department

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
<u>No Department:</u>						
101-000-000-402.000 Current Property Taxes	3,795,761	3,867,448	3,990,000	3,970,000	4,125,000	4,125,000
101-000-000-402.345 Property Taxes-Act 345	5,213,452	5,481,991	5,712,253	5,685,000	5,467,356	5,467,356
101-000-000-432.000 Payments In Lieu Of Taxes	46,184	38,641	50,000	40,000	41,000	41,000
101-000-000-432.425 Act 425-Ashton Ridge	899	976	0	0	0	0
101-000-000-438.000 Income Taxes-Corp./Individ.	9,056,222	9,217,674	8,000,000	10,000,000	10,500,000	10,500,000
101-000-000-439.001 Marihuana Excise tax	0	1,000	20,000	1,000	1,000	1,000
101-000-000-441.000 Loc. Com. Stab. Share Tax	234,859	206,668	100,000	200,000	200,000	200,000
101-000-000-441.340 Loc. Com. Stab. Share Tax-Fire	35,915	0	35,000	0	0	0
101-000-000-441.345 Loc. Com. Stab. Share Tax-345	180,856	179,682	150,000	198,690	180,000	180,000
101-000-000-445.001 Property Taxes-Penalties/Int.	103,578	125,681	100,000	125,000	125,000	125,000
101-000-000-528.574 Other Federal Grants-CRLGG	0	1,150,451	0	0	0	0
101-000-000-572.000 St. Shared Rev.-Liq. Licenses	34,553	34,199	36,000	39,000	39,000	39,000
101-000-000-574.000 St. Shared Rev.-Sales Tax	2,886,912	3,273,443	2,944,086	2,787,606	2,998,269	2,998,269
101-000-000-574.001 St. Shared Rev.-Sales Tax (EVIP)	1,478,490	1,774,193	1,809,676	1,809,677	1,990,645	1,990,645
101-000-000-618.000 Admin.Fee-Tax Collections	255,784	266,176	271,000	272,000	282,000	282,000
101-000-000-618.216 Admin.Fee-Homesteads	3,569	2,431	3,000	3,000	3,000	3,000
101-000-000-661.000 Ordinance Fines & Costs	111,663	78,792	100,000	76,000	75,000	75,000
101-000-000-664.000 Interest	113,809	32,600	120,000	73,000	80,000	80,000
101-000-000-687.676 Refunds & Rebates-W/Comp	0	624,780	0	0	0	0
101-000-000-687.677 Refunds & Rebates-Healthcare	0	571,685	0	0	0	0
101-000-000-699.102 Cont.-Budget Stabilization Fd.	33,808	20,101	36,000	22,000	25,000	25,000
101-000-000-699.279 Cont.-ARP Act Fund	0	0	1,882,250	0	0	0
101-000-000-699.703 Cont.-Co. & School T/C Fd.	47,363	67,439	48,000	65,000	65,000	65,000
	23,633,677	27,016,051	25,407,265	25,366,973	26,197,270	26,197,270
<u>City Council:</u>						
101-101-000-626.101 Charges For Goods/Serv.-Marriages	0	0	25	25	25	25
	0	0	25	25	25	25
<u>Finance:</u>						
101-191-000-676.731 Admin Charges - ERS Pension	12,000	12,500	12,500	12,500	12,500	12,500
101-191-000-676.734 Admin Charges - P/F 345 Pens.	24,000	25,000	25,000	25,000	25,000	25,000
	36,000	37,500	37,500	37,500	37,500	37,500
<u>City Clerk:</u>						
101-215-000-476.000 Business Licenses/Permits	6,740	6,228	500	12,000	15,000	15,000
101-215-000-477.000 Cable TV Franchise Fee	286,371	346,718	213,000	339,000	330,000	330,000
101-215-000-626.000 Charges For Goods/Service	700	0	0	0	0	0
101-215-000-667.003 Com. Twr.- Nextel	33,139	35,567	35,000	35,000	35,000	35,000
	326,950	388,513	248,500	386,000	380,000	380,000
<u>City Treasurer:</u>						
101-253-000-688.000 Miscellaneous	1,083	1,456	1,500	1,500	1,500	1,500
	1,083	1,456	1,500	1,500	1,500	1,500
<u>City Clerk-Elections:</u>						
101-262-000-626.000 Charges For Goods/Service	-33	48,332	29,000	4,000	0	0
	-33	48,332	29,000	4,000	0	0
<u>City Hall And Grounds:</u>						
101-265-000-667.000 Rents And Royalties	22,315	3,948	0	0	0	0
101-265-000-688.000 Miscellaneous	709	0	0	0	0	0
	23,024	3,948	0	0	0	0
<u>City Attorney:</u>						
101-266-000-582.001 Cont. - District Court	421	417	500	500	500	500
101-266-000-626.000 Charges For Goods/Service	159	0	0	0	0	0
101-266-000-699.286 Cont.-CDBG Fund (Code Enf.)	19,387	21,589	25,000	25,000	25,000	25,000
	19,967	22,006	25,500	25,500	25,500	25,500

City of Jackson
Fiscal Year 2022/23 Adopted Budget
General Fund Revenues
By Department

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
<u>Personnel</u>						
101-270-000-528.279 ARPA Funds (Training)	0	0	0	0	300,000	300,000
	0	0	0	0	300,000	300,000
<u>Unallocated:</u>						
101-278-000-649.000 Auction	0	96	100	100	100	100
101-278-000-673.010 Sale of F/A - Locomotive	0	5,000	5,000	5,000	5,000	5,000
101-278-000-675.000 Donations-Private Sources	0	0	500	7,057	0	0
101-278-000-675.042 Donations-Consumers (Neigh.Unite)	1,500	3,000	0	0	0	0
101-278-000-676.296 Admin.Charge-Rec. Act.	14,523	14,447	15,000	15,000	15,000	15,000
101-278-000-676.508 Admin.Charge-Golf Prac. Ctr.	981	0	1,000	0	0	0
101-278-000-676.518 Admin.Charge-Park. Assmt.	18,158	13,017	18,000	15,000	0	0
101-278-000-676.519 Admin.Charge-Cooper/Francis Pk. D	2,729	3,508	2,800	2,800	2,800	2,800
101-278-000-676.590 Admin.Charge-Sewer Fund	182,846	214,338	183,000	220,000	225,000	225,000
101-278-000-676.591 Admin.Charge-Water Fund	358,034	304,916	360,000	310,000	320,000	320,000
101-278-000-676.642 Admin.Charge-Eng. Admin.Fd.	26,655	23,756	27,000	25,000	26,000	26,000
101-278-000-676.661 Admin.Charge-Motor Pool	16,746	21,625	17,000	22,000	23,000	23,000
101-278-000-676.676 Admin.Charge-Work. Comp.	1,563	2,544	1,600	2,500	2,600	2,600
101-278-000-676.677 Admin.Charge-Self-Insured Health	58,805	53,749	60,000	55,000	57,500	57,500
101-278-000-688.000 Miscellaneous	51,159	44,778	50,000	50,000	50,000	50,000
	733,699	704,774	741,000	729,457	727,000	727,000
<u>Administrative Hearings Bureau:</u>						
101-299-000-626.299 Judicial Services-AHB	0	9,883	0	10,000	10,000	10,000
101-299-000-655.001 Admin. Hearing Fines	591,804	271,359	75,000	205,000	200,000	200,000
101-299-000-655.002 Admin. Hearing Costs	154,395	90,288	75,000	140,000	100,000	100,000
	746,199	371,530	150,000	355,000	310,000	310,000
<u>Police Department:</u>						
101-301-000-492.000 Bicycle	36	20	25	10	25	25
101-301-000-501.005 Federal - BVP	4,063	3,772	2,808	3,750	1,875	1,875
101-301-000-501.006 Federal - US DOJ Police Corp.	854	0	0	0	0	0
101-301-000-528.279 ARPA Funds (GVI Project)	0	0	0	275,000	390,000	390,000
101-301-000-528.279 ARPA Funds (Protect. Clothing)	0	0	0	0	45,640	45,640
101-301-000-528.279 ARPA Funds (Bldg Addit.)	0	0	0	60,000	85,700	85,700
101-301-000-528.279 ARPA Funds (Vehicles)	0	0	0	0	134,700	134,700
101-301-000-582.002 Contribution Evidence - County	12,000	12,000	12,000	12,000	12,000	12,000
101-301-000-626.003 Charg/Serv.-PA 237 Fee	2,210	1,360	2,016	1,596	1,680	1,680
101-301-000-626.004 Charg/Serv.-Finger Print	1,683	3,770	3,072	2,600	2,760	2,760
101-301-000-629.000 Parking Fines	5,035	1,245	2,150	2,010	2,094	2,094
101-301-000-634.000 Officers Extra Duty	7,591	2,362	16,468	49,875	67,754	67,754
101-301-000-649.000 Auction Proceeds	2,403	15,100	18,500	41,000	54,960	54,960
101-301-000-684.000 Other Revenue	21,442	14,877	13,605	18,500	19,508	19,508
101-301-000-688.000 Miscellaneous	12,086	2,723	2,600	750	1,450	1,450
101-301-000-688.001 Miscellaneous - False Alarms	12,366	6,810	12,925	6,800	9,380	9,380
101-301-000-698.000 Insurance Refund	22,725	25,424	17,975	10,000	18,500	18,500
	104,494	89,463	104,144	483,891	848,026	848,026

City of Jackson
Fiscal Year 2022/23 Adopted Budget
General Fund Revenues
By Department

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
<u>JCCAE Grant:</u>						
<u>2018/19:</u>						
101-311-219-501.000 Federal Grant	2,034	0	0	0	0	0
<u>2019/20:</u>						
101-311-220-501.000 Federal Grant	3,972	0	0	0	0	0
<u>2020/21:</u>						
101-311-221-501.000 Federal Grant	0	9,769	0	0	0	0
<u>2021/22:</u>						
101-311-222-501.000 Federal Grant	0	0	12,806	12,806	0	0
<u>2022/23:</u>						
101-311-223-501.000 Federal Grant	0	0	0	0	18,568	18,568
	6,006	9,769	12,806	12,806	18,568	18,568
<u>Consortium Training:</u>						
101-320-000-626.000 Charges For Goods/Service	600	500	1,000	500	1,000	1,000
101-320-000-674.001 Contribution - Other Police 302	24,241	8,540	15,000	19,500	21,000	21,000
	24,841	9,040	16,000	20,000	22,000	22,000
<u>In-Service Training:</u>						
101-321-000-539.000 State Grant	5,227	3,797	6,110	3,100	3,185	3,185
	5,227	3,797	6,110	3,100	3,185	3,185
<u>Fire Suppression:</u>						
101-340-000-491.005 Inspections And Permits	12,227	11,272	12,800	11,623	12,000	12,000
101-340-000-528.279 ARPA Funds	0	0	0	740,500	369,944	369,944
101-340-000-626.000 Charges for Services	660	1,099	135	50	135	135
101-340-000-626.340 Charges for Services - HAZMAT	3,104	0	1,000	3,061	2,500	2,500
101-340-000-626.591 Charges for Serv.-Water (Hydrant)	67,500	67,500	67,500	67,500	67,500	67,500
101-340-000-649.000 Auction Proceeds	0	0	1,500	0	0	0
101-340-000-688.000 Miscellaneous	4,884	0	2,225	0	2,925	2,925
101-340-000-698.000 Insurance Refund	0	765	0	9,490	5,000	5,000
	88,375	80,636	85,160	832,224	460,004	460,004
<u>Street Lighting:</u>						
101-450-000-688.000 Miscellaneous	-510	17,758	1,000	1,000	1,000	1,000
	-510	17,758	1,000	1,000	1,000	1,000
<u>Weed Control:</u>						
101-455-000-643.000 Weed Control	99,480	61,921	103,743	100,475	103,918	103,918
	99,480	61,921	103,743	100,475	103,918	103,918
<u>Cemeteries:</u>						
101-567-000-600.000 Charg/Services-Fees	0	800	0	0	0	0
101-567-000-633.001 Foundations	29,775	24,790	18,000	18,000	20,000	20,000
101-567-000-633.002 Burials	89,526	122,869	90,000	110,000	120,000	120,000
101-567-000-673.001 Sale of Land	21,625	18,492	20,000	18,000	20,000	20,000
101-567-000-688.000 Miscellaneous	7,707	16,400	15,000	10,000	12,000	12,000
101-567-000-699.151 Cont.-Cem.Perp.Maint.Fund	45,325	4,393	45,500	5,000	5,000	5,000
	193,958	187,744	188,500	161,000	177,000	177,000
<u>Tax Property Maintenance:</u>						
101-571-000-642.000 Charg/Services-Sales	34,312	58,570	0	18,505	0	0
101-571-000-673.000 Sale of Fixed Assets	0	247,905	0	291,662	0	0
	34,312	306,475	0	310,167	0	0

City of Jackson
Fiscal Year 2022/23 Adopted Budget
General Fund Revenues
By Department

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
<u>Planning:</u>						
101-701-000-476.001 Marijuana Licenses & Permits	0	0	0	30,911	0	0
101-701-000-491.008 Zoning	9,432	8,860	15,000	8,000	10,000	10,000
101-701-000-688.000 Miscellaneous	440	0	0	10	0	0
	9,872	8,860	15,000	38,921	10,000	10,000
<u>Economic Development:</u>						
101-728-000-626.590 Charg/Services-Sewer Fund	177,829	43,313	54,000	66,220	66,200	66,200
101-728-000-626.591 Charg/Services-Water Fund	177,829	43,313	54,000	66,220	66,200	66,200
101-728-000-688.000 Miscellaneous	15,500	121,044	3,000	3,000	3,000	3,000
	371,158	207,670	111,000	135,440	135,400	135,400
<u>Parks, Recreation & Grounds Administration:</u>						
101-752-000-675.038 Donations-MLK Center	0	-195	6,000	0	0	0
	0	-195	6,000	0	0	0
<u>Lt. Nixon Memorial Pool:</u>						
101-758-000-645.000 Charg/Services-Fees	38,236	0	35,900	12,000	40,000	40,000
101-758-000-645.007 Charg/Services-Concess.	2,573	0	15,000	7,000	15,000	15,000
	40,809	0	50,900	19,000	55,000	55,000
<u>Diversity, Equity & Inclusion</u>						
101-806-000-675.000 Donations-Private Sources	0	254	0	20,000	0	0
	0	254	0	20,000	0	0
Total Revenues	26,498,588	29,577,302	27,340,653	29,043,979	29,812,896	29,812,896

City of Jackson
Fiscal Year 2022/23 Adopted Budget
General Fund Expenditures
By Function/Department

Function Department	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
<u>General Government:</u>						
101-101 City Council	100,797	97,924	113,060	113,915	114,696	114,696
101-103 Charter Commission	1,969	675	2,500	2,500	2,500	2,500
101-172 City Manager	762,234	455,626	433,880	465,595	474,901	474,901
101-191 Finance	445,225	465,125	465,541	486,745	587,942	587,942
101-215 City Clerk	228,891	298,906	306,669	305,919	331,401	331,401
101-228 Mgt. Information Services	300,867	332,055	360,819	362,628	448,021	448,021
101-233 Purchasing	116,842	113,338	123,257	124,119	130,276	130,276
101-253 City Treasurer	326,752	355,978	398,079	384,284	413,354	413,354
101-254 City Income Tax Admin.	191,442	165,599	215,172	182,542	235,063	235,063
101-257 City Assessor	510,420	407,137	423,890	476,909	544,375	544,375
101-262 City Clerk-Elections	111,295	141,794	136,800	107,335	114,367	114,367
101-265 City Hall & Grounds	285,735	311,199	419,346	502,250	431,258	431,258
101-266 City Attorney	600,977	585,318	624,627	674,096	731,548	731,548
101-270 Personnel	324,952	198,736	285,272	283,911	645,907	645,907
101-278 Unallocated	778,171	751,020	800,750	848,523	879,799	879,799
	5,086,569	4,680,430	5,109,662	5,321,271	6,085,408	6,085,408
<u>Judicial:</u>						
101-299 Admin. Hearings Bureau	657,339	92,505	186,160	168,584	199,201	199,201
	657,339	92,505	186,160	168,584	199,201	199,201
<u>Public Safety:</u>						
101-301 Police	10,030,179	9,887,173	10,730,184	10,766,143	11,454,098	11,454,098
101-311 OHSP Grant	6,007	12,194	12,806	12,806	0	0
101-320 Consortium Training	11,067	27,019	27,500	29,500	15,750	15,750
101-321 In-Service Training	3,499	5,456	7,000	3,923	3,185	3,185
101-340 Fire Suppression	4,170,090	4,744,996	5,370,027	6,430,269	5,709,356	5,709,356
101-350 Public Safety - Unallocated	2,099,208	2,051,336	2,011,296	2,057,586	2,107,885	2,107,885
	16,320,050	16,728,174	18,158,813	19,300,227	19,290,274	19,290,274
<u>Public Works:</u>						
101-442 Forestry	464,564	362,921	588,607	613,044	658,542	658,542
101-444 Sidewalk Construction	23,945	20,075	43,065	51,964	55,707	55,707
101-445 Drains At Large	40,283	58,133	85,043	77,077	78,779	78,779
101-450 Street Lighting	533,002	538,619	576,110	587,879	601,899	601,899
101-455 Weed Control	94,861	81,985	103,743	100,475	103,918	103,918
101-465 Ground Maintenance	382,083	389,755	456,970	439,825	467,230	467,230
101-567 Cemeteries	284,176	299,561	309,234	318,228	358,075	358,075
101-571 Tax Property Maintenance	365,056	212,162	238,246	316,172	226,695	226,695
101-572 Civic Affairs	63,001	60,375	83,703	115,411	107,802	107,802
	2,250,971	2,023,586	2,484,721	2,620,075	2,658,647	2,658,647
<u>Community & Economic Development:</u>						
101-701 Planning	164,177	259,249	224,224	227,170	234,974	234,974
101-728 Economic Development	422,583	140,216	111,000	132,440	132,400	132,400
	586,760	399,465	335,224	359,610	367,374	367,374

Continued

City of Jackson
Fiscal Year 2022/23 Adopted Budget
General Fund Expenditures
By Function/Department

Function Department	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
<u>Recreation & Culture:</u>						
101-752 Parks, Rec. & Grounds Admin.	488,036	299,786	292,640	292,688	305,867	305,867
101-758 Lt. Nixon Memorial Park	68,232	13,748	65,857	69,916	100,476	100,476
101-771 Parks and Facilities Maint.	668,429	619,512	696,158	743,657	836,134	836,134
101-803 Historical District	10,731	9,729	11,673	11,988	12,790	12,790
101-806 Diversity, Equity & Inclusion	0	165,927	248,702	252,859	306,235	306,235
	1,235,428	1,108,702	1,315,030	1,371,108	1,561,502	1,561,502
<u>Contributions to Other Funds</u>						
101-965 Contributions to Other Funds	1,318,248	1,187,037	356,450	552,965	293,429	293,429
Total Expenditures	27,455,365	26,219,899	27,946,060	29,693,840	30,455,835	30,455,835

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 101 City Council

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
101-101-000-703.000 Salaries and Wages	74,509	75,350	75,350	75,350	75,350	75,350
101-101-000-709.000 Employers FICA	5,700	5,764	5,765	5,765	5,765	5,765
101-101-000-724.000 Workers Compensation	23	18	24	24	490	490
101-101-000-725.000 Other Fringe Benefits	371	371	371	371	371	371
	80,603	81,503	81,510	81,510	81,976	81,976
Material and Supplies:						
101-101-000-752.000 Office Supplies	475	0	2,000	1,500	1,500	1,500
	475	0	2,000	1,500	1,500	1,500
Contractual and Other:						
101-101-000-818.000 Contractual Services	0	980	4,200	4,200	4,500	4,500
101-101-000-853.000 Telephone	948	4,200	1,400	1,005	1,020	1,020
101-101-000-880.000 Community Promotion	4,573	98	5,000	5,000	5,000	5,000
101-101-000-900.000 Printing & Publishing	0	26	1,200	1,200	1,200	1,200
101-101-000-910.000 Education & Training	1,327	0	2,500	2,500	2,500	2,500
101-101-000-913.000 Travel	1,724	0	2,500	2,500	2,500	2,500
101-101-000-915.000 Memberships & Dues	11,118	11,117	11,250	13,000	13,000	13,000
	19,690	16,421	28,050	29,405	29,720	29,720
Capital Outlay:						
101-101-000-980.001 Office Equipment	29	0	1,500	1,500	1,500	1,500
	29	0	1,500	1,500	1,500	1,500
City Council	100,797	97,924	113,060	113,915	114,696	114,696

Personnel Schedule

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

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

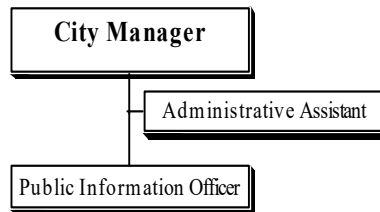
Fund 101 General Fund
Dept 103 Charter Review Committee

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Material and Supplies:						
101-103-000-752.000 Office Supplies	0	0	0	0	0	0
	0	0	0	0	0	0
Contractual and Other:						
101-103-000-818.000 Contractual Services	1,969	675	2,500	2,500	2,500	2,500
101-103-000-900.000 Printing & Publishing	0	0	0	0	0	0
	1,969	675	2,500	2,500	2,500	2,500
Charter Commission	1,969	675	2,500	2,500	2,500	2,500

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: City Manager</i>				
<i>Fund-Activity: 101-172</i>				
010	Public Information Officer	1		72,563
010	Administrative Asst. to the City Manager	1		68,818
MGR	City Manager	1		159,129
Activity Total		3		300,510

City Manager
Activity Personnel Chart



City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

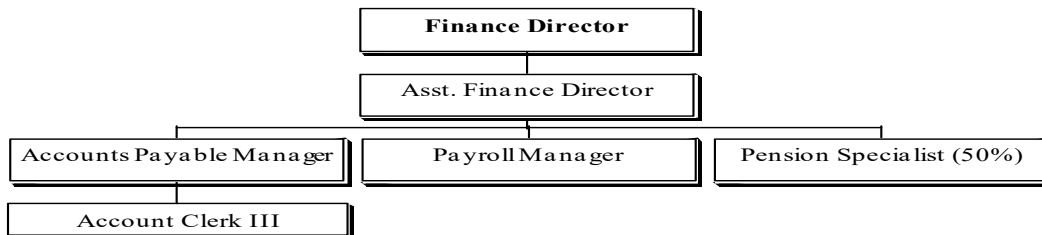
Fund 101 General Fund
Dept 172 City Manager

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
101-172-000-702.000 Termination Pay	102,629	0	0	0	0	0
101-172-000-703.000 Salaries and Wages	415,490	307,794	274,000	310,000	300,510	300,510
101-172-000-707.000 Wages-Temporary	2,380	0	0	0	0	0
101-172-000-708.000 Unemployment	25	16	30	120	117	117
101-172-000-709.000 Employers FICA	37,165	24,241	21,000	24,000	23,314	23,314
101-172-000-715.000 Pension-General	42,121	11,090	11,000	9,000	17,347	17,347
101-172-000-716.000 Pension-MERS DC	9,573	3,512	2,000	2,725	5,656	5,656
101-172-000-716.001 Retirement-Contractual	28,797	27,800	22,000	27,000	27,998	27,998
101-172-000-718.000 Health Insurance	37,013	29,337	27,000	22,000	28,654	28,654
101-172-000-723.000 Health Ins.-MERS HSA	4,644	5,775	4,800	5,100	6,800	6,800
101-172-000-724.000 Workers Compensation	2,797	1,066	1,000	800	1,922	1,922
101-172-000-725.000 Other Fringe Benefits	3,047	3,040	4,600	2,700	5,353	5,353
	685,681	413,671	367,430	403,445	417,671	417,671
Material and Supplies:						
101-172-000-752.000 Office Supplies	8,236	6,130	7,000	5,500	5,500	5,500
101-172-000-791.000 Publications	1,075	14	1,350	200	200	200
	9,311	6,144	8,350	5,700	5,700	5,700
Contractual and Other:						
101-172-000-818.000 Contractual Services	5,247	1,824	10,000	10,000	7,000	7,000
101-172-000-853.000 Telephone	5,485	5,098	3,150	4,800	4,560	4,560
101-172-000-861.000 Auto Allowance	8,450	7,800	6,000	6,000	6,000	6,000
101-172-000-880.000 Community Promotion	22,012	8,179	10,000	12,000	10,000	10,000
101-172-000-900.000 Printing & Publishing	1,064	1,139	1,350	1,350	1,350	1,350
101-172-000-904.000 Annual Budget	2,018	916	2,000	2,000	2,000	2,000
101-172-000-908.002 Residency Allowance	3,600	3,600	3,600	1,800	1,800	1,800
101-172-000-910.000 Education & Training	1,233	470	4,000	7,500	5,350	5,350
101-172-000-913.000 Travel	7,560	25	8,500	7,000	8,500	8,500
101-172-000-915.000 Memberships & Dues	8,884	6,143	8,000	2,500	3,470	3,470
101-172-000-945.000 Office Equipment Rental	0	34	0	0	0	0
	65,553	35,228	56,600	54,950	50,030	50,030
Capital Outlay:						
101-172-000-980.000 Office Furniture	0	583	0	0	0	0
101-172-000-980.001 Office Equipment	1,689	0	1,500	1,500	1,500	1,500
	1,689	583	1,500	1,500	1,500	1,500
City Manager	762,234	455,626	433,880	465,595	474,901	474,901

City of Jackson
Fiscal Year 2022/23 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		111,318
020	Finance Director	1		129,722
308	Payroll Manager	1		61,784
308	Pension Specialist	1		61,784
308	Accounts Payable Manager	1		47,907
PT	Account Clerk III (5 Months)		1	20,595
Activity Total		5	1	433,110
Less:	Allocation of 50% Pension Specialist/Eng. Admin. to Fund 642			-30,892
				402,218

Finance
Activity Personnel Chart



City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

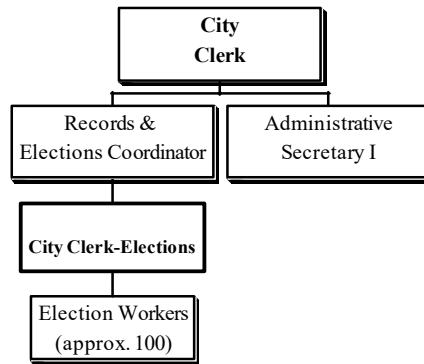
Fund 101 General Fund
Dept 191 Finance

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
101-191-000-702.000 Termination Pay	0	0	0	0	0	0
101-191-000-703.000 Salaries and Wages	292,162	296,346	293,711	311,500	381,623	381,623
101-191-000-707.000 Wages-Temporary	33,620	34,498	35,642	36,500	20,595	20,595
101-191-000-708.000 Unemployment	24	24	27	175	175	175
101-191-000-709.000 Employers FICA	24,005	25,474	26,666	27,850	32,080	32,080
101-191-000-715.000 Pension-General	23,099	23,454	23,811	25,100	38,716	38,716
101-191-000-716.000 Pension-MERS DC	0	0	0	0	3,080	3,080
101-191-000-716.001 Retirement-Contractual	4,958	15,264	17,429	17,900	15,022	15,022
101-191-000-718.000 Health Insurance	37,396	39,340	41,308	43,200	62,037	62,037
101-191-000-723.000 Health Ins.-MERS HSA	0	0	0	0	3,504	3,504
101-191-000-724.000 Workers Compensation	108	114	109	140	261	261
101-191-000-725.000 Other Fringe Benefits	2,474	2,521	5,238	2,500	6,169	6,169
	417,846	437,035	443,941	464,865	563,262	563,262
Material and Supplies:						
101-191-000-752.000 Office Supplies	9,913	10,252	13,000	13,000	15,000	15,000
101-191-000-791.000 Publications	0	247	0	480	480	480
	9,913	10,499	13,000	13,480	15,480	15,480
Contractual and Other:						
101-191-000-818.000 Contractual Services	12,800	13,000	2,000	2,000	2,000	2,000
101-191-000-853.000 Telephone	3,187	3,526	3,900	4,100	4,100	4,100
101-191-000-910.000 Education & Training	50	0	600	600	600	600
101-191-000-913.000 Travel	54	0	500	500	500	500
101-191-000-915.000 Memberships & Dues	1,375	1,065	1,600	1,200	2,000	2,000
	17,466	17,591	8,600	8,400	9,200	9,200
Finance	445,225	465,125	465,541	486,745	587,942	587,942

**City of Jackson
Fiscal Year 2022/23 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		55,880
010	Records & Elections Coordinator	1		73,011
CLK	City Clerk	1		101,304
		<hr/>		
		3		230,195
		<hr/>		
Less:	Allocation to 101-262 (30%)			<hr/> -21,905
Activity Total				<hr/> 208,290 <hr/>

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



City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

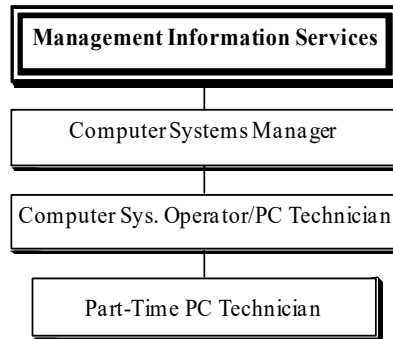
Fund 101 General Fund
Dept 215 City Clerk

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
101-215-000-702.000 Termination Pay	0	0	0	0	0	0
101-215-000-703.000 Salaries and Wages	141,542	190,327	190,049	190,049	208,290	208,290
101-215-000-707.000 Wages-Temporary	128	0	0	0	0	0
101-215-000-708.000 Unemployment	15	15	20	20	105	105
101-215-000-709.000 Employers FICA	11,045	14,885	14,550	15,000	15,935	15,935
101-215-000-715.000 Pension-General	14,046	22,522	23,325	24,000	25,558	25,558
101-215-000-716.000 Pension-MERS DC	5,286	7,025	5,800	7,520	8,335	8,335
101-215-000-716.001 Retirement-Contractual	4,869	8,703	9,100	9,300	9,945	9,945
101-215-000-718.000 Health Insurance	17,775	20,549	17,755	18,000	18,811	18,811
101-215-000-723.000 Health Ins.-MERS HSA	3,533	4,953	6,250	6,100	6,245	6,245
101-215-000-724.000 Workers Compensation	124	66	120	80	136	136
101-215-000-725.000 Other Fringe Benefits	1,492	1,791	3,800	3,000	3,941	3,941
	199,855	270,836	270,769	273,069	297,301	297,301
Material and Supplies:						
101-215-000-752.000 Office Supplies	2,549	1,407	4,000	4,000	4,000	4,000
101-215-000-791.000 Publications	1,283	1,734	1,500	1,500	1,500	1,500
	3,832	3,141	5,500	5,500	5,500	5,500
Contractual and Other:						
101-215-000-818.000 Contractual Services	9,448	9,552	13,000	11,000	11,000	11,000
101-215-000-853.000 Telephone	2,532	3,515	3,500	3,550	3,500	3,500
101-215-000-861.000 Auto Allowance	1,000	2,400	2,400	2,400	2,400	2,400
101-215-000-900.000 Printing & Publishing	6,685	5,140	6,750	5,500	6,750	6,750
101-215-000-908.002 Residency Allowance	3,600	3,600	3,600	3,600	3,600	3,600
101-215-000-910.000 Education & Training	33	0	250	500	500	500
101-215-000-913.000 Travel	26	0	50	50	50	50
101-215-000-915.000 Memberships & Dues	0	0	350	250	300	300
101-215-000-931.002 Office Equipment Maintenan	1,313	722	500	500	500	500
	24,637	24,929	30,400	27,350	28,600	28,600
Capital Outlay:						
101-215-000-980.001 Office Equipment	567	0	0	0	0	0
	567	0	0	0	0	0
City Clerk	228,891	298,906	306,669	305,919	331,401	331,401

City of Jackson
Fiscal Year 2022/23 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		58,933
012.	Computer Systems Manager	1		86,101
PT	PC Technician (Currently Vacant)		1	15,000
		2	1	160,034

Management Information Services
Activity Personnel Chart



City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 228 Management Information Services

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
101-228-000-702.000 Termination Pay	0	0	0		0	0
101-228-000-703.000 Salaries and Wages	123,632	127,889	133,679	140,100	145,034	145,034
101-228-000-707.000 Wages-Temporary	0	12,960	16,640	0	15,000	15,000
101-228-000-708.000 Unemployment	11	19	18	78	117	117
101-228-000-709.000 Employers FICA	8,847	9,949	11,653	10,000	12,320	12,320
101-228-000-713.000 Overtime	3,573	830	2,000	1,000	1,000	1,000
101-228-000-715.000 Pension-General	15,561	15,413	16,169	17,150	17,441	17,441
101-228-000-716.000 Pension-MERS DC	1,416	1,545	1,665	1,650	1,798	1,798
101-228-000-718.000 Health Insurance	30,417	32,015	33,722	35,250	35,998	35,998
101-228-000-723.000 Health - MERS HSA	1,779	1,850	1,850	1,850	1,850	1,850
101-228-000-724.000 Workers Compensation	400	414	450	450	1,000	1,000
101-228-000-725.000 Other Fringe Benefits	1,284	1,565	3,173	1,400	2,963	2,963
	186,920	204,449	221,019	208,928	234,521	234,521
Material and Supplies:						
101-228-000-752.000 Office Supplies	1,797	284	1,500	1,500	1,500	1,500
101-228-000-752.001 Data Processing Supplies	1,005	3,960	3,000	3,000	3,000	3,000
	2,802	4,244	4,500	4,500	4,500	4,500
Contractual and Other:						
101-228-000-818.000 Contractual Services	40,527	18,066	35,000	41,800	105,000	105,000
101-228-000-818.061 Contr. Services-Website	17,889	12,169	21,800	21,800	21,000	21,000
101-228-000-853.000 Telephone	21,476	63,096	11,000	18,100	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	25,082	24,972	36,500	36,500	40,000	40,000
	104,974	118,303	105,800	119,700	178,500	178,500
Capital Outlay:						
101-228-000-977.000 Equipment	5,189	4,249	28,000	28,000	28,000	28,000
101-228-000-984.000 Software Purchase	982	810	1,500	1,500	2,500	2,500
	6,171	5,059	29,500	29,500	30,500	30,500
Management Information Services	300,867	332,055	360,819	362,628	448,021	448,021

City of Jackson
Fiscal Year 2022/23 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		78,871
	Activity Total	1		78,871

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

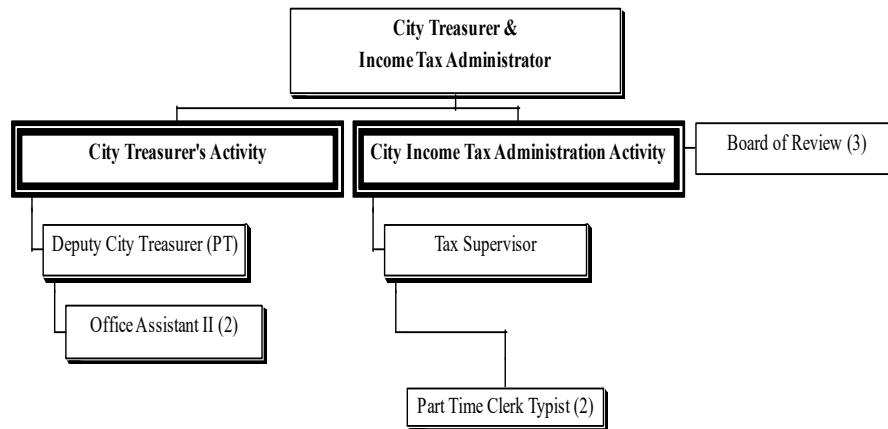
Fund 101 General Fund
Dept 233 Purchasing

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
101-233-000-703.000 Salaries and Wages	77,922	75,176	74,344	75,000	78,871	78,871
101-233-000-708.000 Unemployment	5	5	6	39	39	39
101-233-000-709.000 Employers FICA	5,458	5,263	5,687	5,800	6,034	6,034
101-233-000-715.000 Pension-General	8,885	8,682	9,115	9,175	9,677	9,677
101-233-000-718.000 Health Insurance	16,782	17,577	18,549	18,549	19,837	19,837
101-233-000-724.000 Workers Compensation	26	25	25	25	51	51
101-233-000-725.000 Other Fringe Benefits	600	605	1,267	1,267	1,436	1,436
	109,678	107,333	108,993	109,855	115,945	115,945
Material and Supplies:						
101-233-000-752.000 Office Supplies	1,874	317	2,500	2,500	2,500	2,500
	1,874	317	2,500	2,500	2,500	2,500
Contractual and Other:						
101-233-000-853.000 Telephone	1,459	1,376	2,316	2,316	2,316	2,316
101-233-000-915.000 Memberships & Dues	305	1,300	648	648	715	715
101-233-000-945.000 Office Equipment Rental	3,526	3,012	8,800	8,800	8,800	8,800
	5,290	5,688	11,764	11,764	11,831	11,831
Purchasing	116,842	113,338	123,257	124,119	130,276	130,276

City of Jackson
Fiscal Year 2022/23 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		112,230
ELEC	City Treasurer	1		99,170
PT	Deputy City Treasurer		1	83,600
Activity Total		3	1	295,000

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



City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

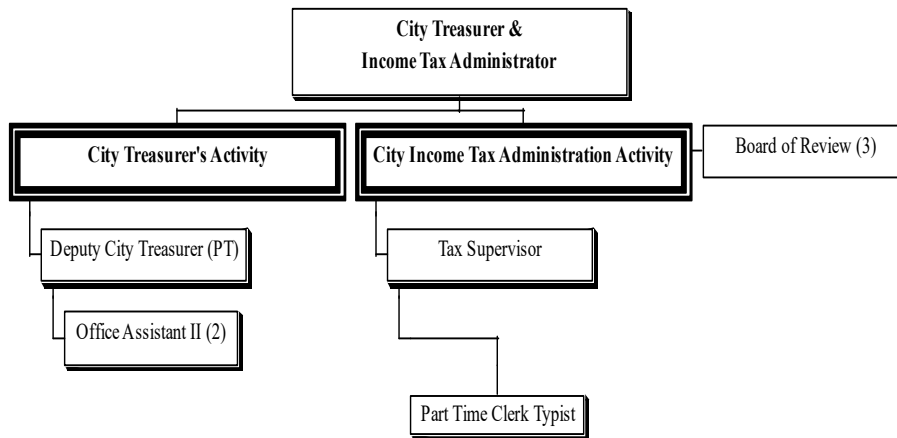
Fund 101 General Fund
Dept 253 City Treasurer

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
101-253-000-702.000 Termination Pay	1,494	0	0	0	0	0
101-253-000-703.000 Salaries and Wages	163,488	195,139	203,200	195,000	211,400	211,400
101-253-000-707.000 Wages-Temporary	67,129	65,708	81,158	75,000	83,600	83,600
101-253-000-708.000 Unemployment	-938	-438	24	24	117	117
101-253-000-709.000 Employers FICA	17,632	18,830	21,754	21,300	22,600	22,600
101-253-000-715.000 Pension-General	22,667	23,755	24,912	25,000	26,000	26,000
101-253-000-716.000 Pension-MERS DC	4,955	3,734	2,880	3,730	3,000	3,000
101-253-000-718.000 Health Insurance	31,157	34,456	36,921	38,000	39,300	39,300
101-253-000-723.000 Health - MERS HSA	1,850	1,850	1,850	1,850	1,850	1,850
101-253-000-724.000 Workers Compensation	312	332	370	370	382	382
101-253-000-725.000 Other Fringe Benefits	2,367	2,537	4,460	4,460	4,555	4,555
	312,113	345,903	377,529	364,734	392,804	392,804
Material and Supplies:						
101-253-000-752.000 Office Supplies	4,614	1,390	5,500	5,500	5,500	5,500
101-253-000-791.000 Publications	0	0	500	500	500	500
	4,614	1,390	6,000	6,000	6,000	6,000
Contractual and Other:						
101-253-000-818.000 Contractual Service	878	769	1,500	1,500	1,500	1,500
101-253-000-853.000 Telephone	1,718	1,763	2,000	2,000	2,000	2,000
101-253-000-908.002 Residency Allowance	1,800	1,800	1,800	1,800	1,800	1,800
101-253-000-910.000 Education & Training	0	33	1,000	1,000	1,000	1,000
101-253-000-915.000 Memberships & Dues	85	75	250	250	250	250
101-253-000-931.002 Office Equipment Maintenance	411	725	1,300	1,000	1,300	1,300
101-253-000-933.000 Software Maintenance	2,455	2,490	4,000	4,000	4,000	4,000
	7,347	7,655	11,850	11,550	11,850	11,850
Capital Outlay:						
101-253-000-980.001 Office Equipment	2,678	1,030	2,700	2,000	2,700	2,700
	2,678	1,030	2,700	2,000	2,700	2,700
City Treasurer	326,752	355,978	398,079	384,284	413,354	413,354

City of Jackson
Fiscal Year 2022/23 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		98,500
PT	Part-Time Clerk-Typist		1	15,000
PT	Board of Review		3	750
Activity Total		1	4	114,250

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



City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

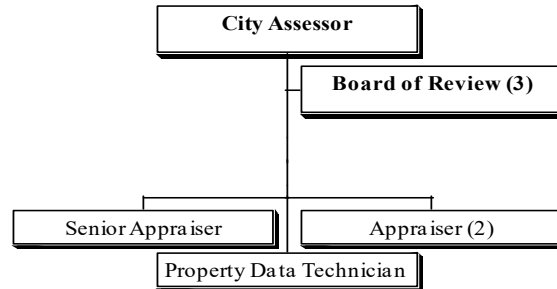
Fund 101 General Fund
Dept 254 City Income Tax Administration

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
101-254-000-702.000 Termination Pay	0	0	0	0	0	0
101-254-000-703.000 Salaries and Wages	84,713	81,137	90,523	89,250	98,500	98,500
101-254-000-707.000 Wages-Temporary	27,908	6,870	15,750	0	15,750	15,750
101-254-000-708.000 Unemployment	13	6	12	40	78	78
101-254-000-709.000 Employers FICA	8,391	6,397	8,130	7,000	8,700	8,700
101-254-000-715.000 Pension-General	10,320	9,698	11,099	11,500	12,073	12,073
101-254-000-718.000 Health Insurance	13,660	13,089	15,173	15,767	16,161	16,161
101-254-000-724.000 Workers Compensation	38	29	35	35	38	38
101-254-000-725.000 Other Fringe Benefits	1,412	767	1,750	650	1,813	1,813
	146,455	117,993	142,472	124,242	153,113	153,113
Material and Supplies:						
101-254-000-752.000 Office Supplies	17,548	18,867	28,000	20,000	28,250	28,250
101-254-000-791.000 Publications	114	0	600	600	600	600
	17,662	18,867	28,600	20,600	28,850	28,850
Contractual and Other:						
101-254-000-818.000 Cont.. Serv. (Compliance)	17,796	18,388	30,000	25,000	30,000	30,000
101-254-000-818.254 Cont.. Serv. -E-File Serv.	1,000	0	0	0	0	0
101-254-000-853.000 Telephone	859	776	1,100	1,000	1,100	1,100
101-254-000-910.000 Education & Training	0	440	1,000	1,000	10,000	10,000
101-254-000-913.000 Travel	296	0	500	500	500	500
101-254-000-931.002 Office Equipment Maintenanc	411	725	1,300	1,000	1,300	1,300
101-254-000-933.000 Software Maintenance	6,963	6,963	7,500	7,200	7,500	7,500
	27,325	27,292	41,400	35,700	50,400	50,400
Capital Outlay:						
101-254-000-980.001 Office Equipment	0	1,447	2,700	2,000	2,700	2,700
	0	1,447	2,700	2,000	2,700	2,700
City Income Tax Administration	191,442	165,599	215,172	182,542	235,063	235,063

City of Jackson
Fiscal Year 2022/23 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	2		109,515
010	Senior Appraiser	1		76,086
307	Property Data Technician	1		49,453
ASR	City Assessor	1		116,702
PT	Board of Review		3	1,800
Activity Total		5	3	353,556

City Assessor
Activity Personnel Chart



City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 257 City Assessor

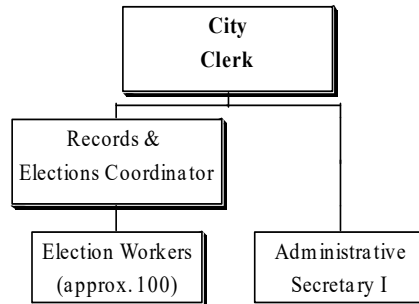
Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
101-257-000-702.000 Termination Pay	0	0	0	0	0	0
101-257-000-703.000 Salaries and Wages	302,086	256,523	273,376	307,114	351,756	351,756
101-257-000-707.000 Wages-Temporary	900	825	1,800	1,800	1,800	1,800
101-257-000-708.000 Unemployment	28	28	24	30	195	195
101-257-000-709.000 Employers FICA	21,711	18,970	21,051	23,706	27,047	27,047
101-257-000-713.000 Overtime	183	9,153	5,000	10,000	5,000	5,000
101-257-000-715.000 Pension-General	37,572	31,482	33,516	37,158	43,160	43,160
101-257-000-716.000 Pension-MERS DC	5,573	2,657	2,871	3,649	5,864	5,864
101-257-000-718.000 Health Insurance	66,996	42,786	41,797	43,297	56,899	56,899
101-257-000-723.000 Health Ins.-MERS HSA	4,758	3,131	3,700	5,550	5,550	5,550
101-257-000-724.000 Workers Compensation	865	714	756	873	1,979	1,979
101-257-000-725.000 Other Fringe Benefits	2,869	2,193	5,459	6,652	7,045	7,045
	443,541	368,462	389,350	439,829	506,295	506,295
Material and Supplies:						
101-257-000-752.000 Office Supplies	3,799	2,904	4,650	4,650	4,650	4,650
101-257-000-752.001 Data Processing Supplies	3,907	6,504	8,540	8,540	8,540	8,540
101-257-000-759.000 Gasoline	276	239	333	333	333	333
101-257-000-791.000 Publications	8,644	9,223	8,480	9,070	9,070	9,070
	16,626	18,870	22,003	22,593	22,593	22,593
Contractual and Other:						
101-257-000-818.000 Contractual Services	38,902	12,908	0	0	0	0
101-257-000-826.000 Legal Fees	50	25	300	300	300	300
101-257-000-853.000 Telephone	2,545	1,930	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	517	72	1,210	1,500	1,500	1,500
101-257-000-913.000 Travel	0	30	1,000	1,500	1,500	1,500
101-257-000-915.000 Memberships & Dues	1,450	1,604	1,690	1,850	1,850	1,850
101-257-000-931.002 Office Equipment Maint.	0	225	700	700	700	700
101-257-000-932.000 Vehicle Maintenance	802	283	830	830	830	830
	44,266	17,077	9,537	10,487	10,487	10,487
Capital Outlay:						
101-257-000-980.001 Office Equipment	5,987	2,728	3,000	4,000	5,000	5,000
	5,987	2,728	3,000	4,000	5,000	5,000
City Assessor	510,420	407,137	423,890	476,909	544,375	544,375

City of Jackson
Fiscal Year 2022/23 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		*	40,000
				40,000
Add:	Records & Elections Coordinator from City Clerk 101-215 (30 %)			21,905
Activity Total				61,905

* Includes Approximately 100 Positions On A Temporary Basis.

City Clerk/City Clerk-Elections
Activity Personnel Chart



City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

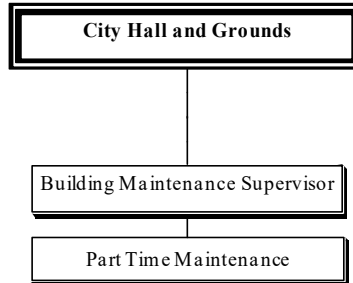
Fund 101 General Fund
Dept 262 City Clerk-Elections

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
101-262-000-702.000 Termination Pay	0	0	0	0	0	0
101-262-000-703.000 Salaries and Wages	19,008	24,704	23,000	19,600	21,905	21,905
101-262-000-707.000 Wages-Temporary	51,616	47,669	53,000	30,000	40,000	40,000
101-262-000-708.000 Unemployment	30	29	50	50	12	12
101-262-000-709.000 Employers FICA	1,427	2,206	1,800	1,800	1,680	1,680
101-262-000-713.000 Overtime	1,138	2,623	1,750	1,600	2,000	2,000
101-262-000-715.000 Pension-General	2,394	2,957	2,750	2,750	2,700	2,700
101-262-000-716.000 Pension-MERS DC	943	716	600	800	875	875
101-262-000-718.000 Health Insurance	4,170	4,513	3,100	3,000	2,100	2,100
101-262-000-723.000 Health Ins.-MERS HSA	523	526	575	580	555	555
101-262-000-724.000 Workers Compensation	33	57	75	100	15	15
101-262-000-725.000 Other Fringe Benefits	55	123	450	300	425	425
	81,337	86,123	87,150	60,580	72,267	72,267
Material and Supplies:						
101-262-000-752.000 Office Supplies	21,929	31,528	5,500	5,500	22,000	22,000
	21,929	31,528	5,500	5,500	22,000	22,000
Contractual and Other:						
101-262-000-818.000 Contractual Services	628	1,443	10,800	10,800	1,500	1,500
101-262-000-853.000 Telephone	0	0	200	200	200	200
101-262-000-900.000 Printing & Publishing	524	1,073	19,500	19,500	7,000	7,000
101-262-000-913.000 Travel	501	340	500	300	500	500
101-262-000-931.001 Equipment Maintenance	2,776	122	9,550	8,055	8,500	8,500
101-262-000-942.000 Building Rental/Lease	3,600	3,200	3,600	2,400	2,400	2,400
	8,029	6,178	44,150	41,255	20,100	20,100
Capital Outlay:						
101-262-000-980.001 Office Equipment	0	17,965	0	0	0	0
	0	17,965	0	0	0	0
City Clerk-Elections	111,295	141,794	136,800	107,335	114,367	114,367

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: City Hall & Grounds</i>				
<i>Fund-Activity: 101-265</i>				
PT	Part-Time Building Maintenance		1	35,360
010	Building Maintenance Supervisor (33%)	1		22,969
Activity Total		1	1	58,329

City Hall and Grounds
Activity Personnel Chart



City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

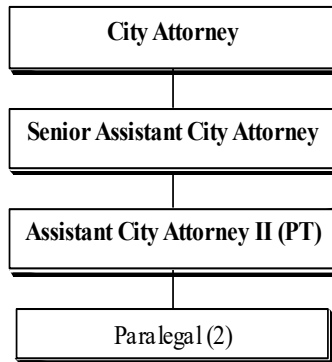
Fund 101 General Fund
Dept 265 City Hall & Grounds

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
101-265-000-703.000 Salaries and Wages	0	0	0	15,680	35,360	35,360
101-265-000-707.000 Wages-Temporary	43,357	41,660	42,378	42,378	22,969	22,969
101-265-000-708.000 Unemployment	6	5	6	39	157	157
101-265-000-709.000 Employers FICA	3,303	3,175	3,242	5,189	4,476	4,476
101-265-000-724.000 Workers Compensation	148	133	136	222	374	374
	46,814	44,973	45,762	63,508	63,336	63,336
Material and Supplies:						
101-265-000-756.000 Operating Supplies	2,662	1,014	1,000	5,000	1,000	1,000
101-265-000-759.000 Gasoline	2,007	2,002	2,500	2,500	2,500	2,500
101-265-000-773.000 Laundry	848	1,339	2,016	2,016	2,016	2,016
101-265-000-776.000 Custodial Supplies	10,893	7,900	12,530	14,530	17,500	17,500
	16,410	12,255	18,046	24,046	23,016	23,016
Contractual and Other:						
101-265-000-818.000 Contractual Services	20,942	32,451	37,239	37,239	67,305	67,305
101-265-000-818.265 Contr. Serv.-City Hall	68,392	55,573	65,362	136,554	85,705	85,705
101-265-000-853.000 Telephone	1,762	1,819	2,052	2,052	1,956	1,956
101-265-000-924.000 Utilities	85,580	122,940	100,000	140,000	140,000	140,000
101-265-000-930.000 Building Maintenance	39,941	26,771	69,489	84,455	29,196	29,196
101-265-000-932.000 Vehicle Maintenance	2,213	2,832	2,000	2,000	6,000	6,000
101-265-000-935.000 Insurance	10,816	11,585	12,396	12,396	12,152	12,152
	229,646	253,971	288,538	414,696	342,314	342,314
Capital Outlay:						
101-265-000-975.011 City Hall Improvements	-7,135	0	67,000	0	0	0
101-265-000-981.000 Vehicles	0	0	0	0	2,592	2,592
	-7,135	0	67,000	0	2,592	2,592
City Hall & Grounds	285,735	311,199	419,346	502,250	431,258	431,258

City of Jackson
Fiscal Year 2022/23 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		157,743
017	Senior Assistant City Attorney	1		104,658
021	City Attorney	1		151,702
PT	Assistant City Attorney II (PT)		1	83,318
Activity Total		4	1	497,421
Less: Paralegal to AHB				-17,700
				479,721

City Attorney
Activity Personnel Chart



City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

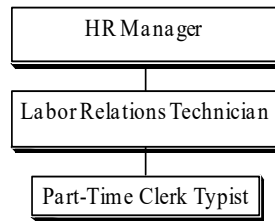
Fund 101 General Fund
Dept 266 City Attorney

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
101-266-000-702.000 Termination Pay	35,500	0	0	0	0	0
101-266-000-703.000 Salaries and Wages	308,583	359,452	365,230	369,064	396,403	396,403
101-266-000-707.000 Wages-Temporary	42,900	47,301	57,304	67,595	83,318	83,318
101-266-000-708.000 Unemployment	32	32	30	195	195	195
101-266-000-709.000 Employers FICA	26,862	30,074	32,324	35,000	36,699	36,699
101-266-000-715.000 Pension-General	37,235	43,011	44,776	49,500	48,640	48,640
101-266-000-716.000 Pension-MERS DC	11,152	10,861	8,947	12,500	13,012	13,012
101-266-000-716.001 Retirement-Contractual	3,427	8,100	9,103	19,364	25,255	25,255
101-266-000-718.000 Health Insurance	57,934	57,449	58,846	65,666	69,769	69,769
101-266-000-723.000 Health Ins.-MERS HSA	5,692	5,508	6,800	6,800	6,800	6,800
101-266-000-724.000 Workers Compensation	146	400	413	462	1,143	1,143
101-266-000-725.000 Other Fringe Benefits	4,249	2,750	6,244	6,244	6,608	6,608
	533,712	564,938	590,017	632,390	687,842	687,842
Material and Supplies:						
101-266-000-752.000 Office Supplies	5,533	1,847	5,381	6,727	6,477	6,477
101-266-000-791.000 Publications	9,895	9,147	7,166	7,166	7,166	7,166
	15,428	10,994	12,547	13,893	13,643	13,643
Contractual and Other:						
101-266-000-818.000 Contractual Services	31,768	130	6,500	6,500	6,500	6,500
101-266-000-826.000 Legal Fees	8,636	640	1,400	1,400	1,400	1,400
101-266-000-827.000 Witness Fees	44	0	300	300	300	300
101-266-000-853.000 Telephone	3,094	3,563	3,600	3,600	3,600	3,600
101-266-000-861.000 Auto Allowance	1,200	2,400	2,400	4,300	4,800	4,800
101-266-000-910.000 Education & Training	257	0	1,000	4,850	6,600	6,600
101-266-000-913.000 Travel	106	2,317	1,500	1,500	1,500	1,500
101-266-000-915.000 Memberships & Dues	6,230	336	2,463	2,463	2,463	2,463
101-266-000-931.002 Office Equipment Maintenan	502	0	2,900	2,900	2,900	2,900
	51,837	9,386	22,063	27,813	30,063	30,063
City Attorney	600,977	585,318	624,627	674,096	731,548	731,548

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Personnel</i>				
<i>Fund-Activity: 101-270</i>				
004	Labor Relations Technician	1		56,080
009	HR Manager	1		78,978
PT	Part-Time Clerk-Typist		1	15,660
Activity Total		2	1	150,718

Personnel
Activity Personnel Chart



Personnel is under the direct supervision of the City Manager.

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 270 Personnel

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
101-270-000-702.000 Termination Pay	39,979	0	0	974	0	0
101-270-000-703.000 Salaries and Wages	123,889	91,005	109,340	122,337	135,058	135,058
101-270-000-707.000 Wages-Temporary	0	0	15,660	8,615	15,660	15,660
101-270-000-708.000 Unemployment	11	16	18	134	117	117
101-270-000-709.000 Employers FICA	12,731	6,523	9,562	10,345	11,530	11,530
101-270-000-715.000 Pension-General	15,524	10,596	13,405	15,679	16,572	16,572
101-270-000-716.000 Pension-MERS DC	6,407	3,386	3,280	5,014	5,402	5,402
101-270-000-716.001 Retirement-Contractual	3,451	0	0	0	0	0
101-270-000-718.000 Health Insurance	5,772	4,576	8,775	17,162	22,037	22,037
101-270-000-723.000 Health Ins.-MERS HSA	3,486	3,131	3,700	3,813	3,700	3,700
101-270-000-724.000 Workers Compensation	56	29	41	275	964	964
101-270-000-725.000 Other Fringe Benefits	1,441	894	2,891	2,213	3,047	3,047
	212,747	120,156	166,672	186,561	214,087	214,087
Material and Supplies:						
101-270-000-752.000 Office Supplies	4,259	2,998	5,000	5,000	5,000	5,000
101-270-000-791.000 Publications	0	0	450	150	450	450
	4,259	2,998	5,450	5,150	5,450	5,450
Contractual and Other:						
101-270-000-818.000 Contractual Services	101,059	69	100,000	82,000	111,220	111,220
101-270-000-853.000 Telephone	1,683	72,586	2,100	2,100	2,100	2,100
101-270-000-861.000 Auto Allowance	1,000	1,430	0	0	0	0
101-270-000-900.000 Printing & Publishing	599	0	500	100	500	500
101-270-000-908.002 Residency Allowance	0	0	1,800	0	0	0
101-270-000-910.000 Education & Training	2,685	952	5,000	5,000	6,200	6,200
101-270-000-910.001 Training - City Wide	108	0	0	0	300,000	300,000
101-270-000-913.000 Travel	327	0	1,500	1,500	3,500	3,500
101-270-000-915.000 Memberships & Dues	485	369	1,750	1,000	1,350	1,350
101-270-000-931.002 Office Equipment Maintenan	0	176	500	500	1,500	1,500
	107,946	75,582	113,150	92,200	426,370	426,370
Personnel	324,952	198,736	285,272	283,911	645,907	645,907

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 278 Unallocated

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
101-278-000-703.000 Salaries-Ret. Hlth Stipend	180,894	184,272	190,000	190,000	195,000	195,000
101-278-000-709.000 Employers FICA (Ret.)	13,838	14,097	16,000	14,535	14,918	14,918
	<u>194,732</u>	<u>198,369</u>	<u>206,000</u>	<u>204,535</u>	<u>209,918</u>	<u>209,918</u>
Materials and Supplies:						
101-278-000-791.000 Publications	7,884	0	0	0	0	0
	<u>7,884</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contractual and Other:						
101-278-000-723.001 Health Insurance-Retirees	142,068	141,326	150,000	160,000	175,000	175,000
101-278-000-808.000 Audit Fees	42,660	44,434	45,000	43,807	45,000	45,000
101-278-000-818.000 Contractual Services	7,367	7,419	7,500	7,650	8,000	8,000
101-278-000-851.000 Postage	117,112	126,321	130,000	133,300	140,700	140,700
101-278-000-880.000 Community Promotion	60,021	69,301	75,000	75,000	72,500	72,500
101-278-000-880.005 Com. Prom.-Envir.Com.	0	0	1,500	0	0	0
101-278-000-935.000 Insurance	90,737	94,162	100,750	96,231	100,681	100,681
101-278-000-935.001 Insurance-Ded. Portion	3,152	5,000	5,000	5,000	5,000	5,000
101-278-000-962.000 Uncollectible Accounts	61,169	225	60,000	50,000	50,000	50,000
101-278-000-962.001 Bad Debts-DPW Charges	49,154	38,497	0	40,000	40,000	40,000
101-278-000-962.438 Bad Debts-Income Tax	0	25,968	15,000	30,000	30,000	30,000
101-278-000-963.000 Miscellaneous	2,115	-2	5,000	3,000	3,000	3,000
	<u>575,555</u>	<u>552,651</u>	<u>594,750</u>	<u>643,988</u>	<u>669,881</u>	<u>669,881</u>
Unallocated	<u>778,171</u>	<u>751,020</u>	<u>800,750</u>	<u>848,523</u>	<u>879,799</u>	<u>879,799</u>

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Admin. Hearings Bureau</i>				
<i>Fund-Activity: 101-299</i>				
AHO	Admin. Hearings Officer	2		15,278
PT	Part-Time Staff		1	11,520
Activity Total		2	1	26,798
Add: Director of NEO from Planning (10%)				13,164
Code Enforcement Officer I from NEO (30%)				18,700
Property Code Tech. from NEO (15%)				8,223
Paralegal from City Attorney				17,700
				84,585

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 299 Administrative Hearings Bureau

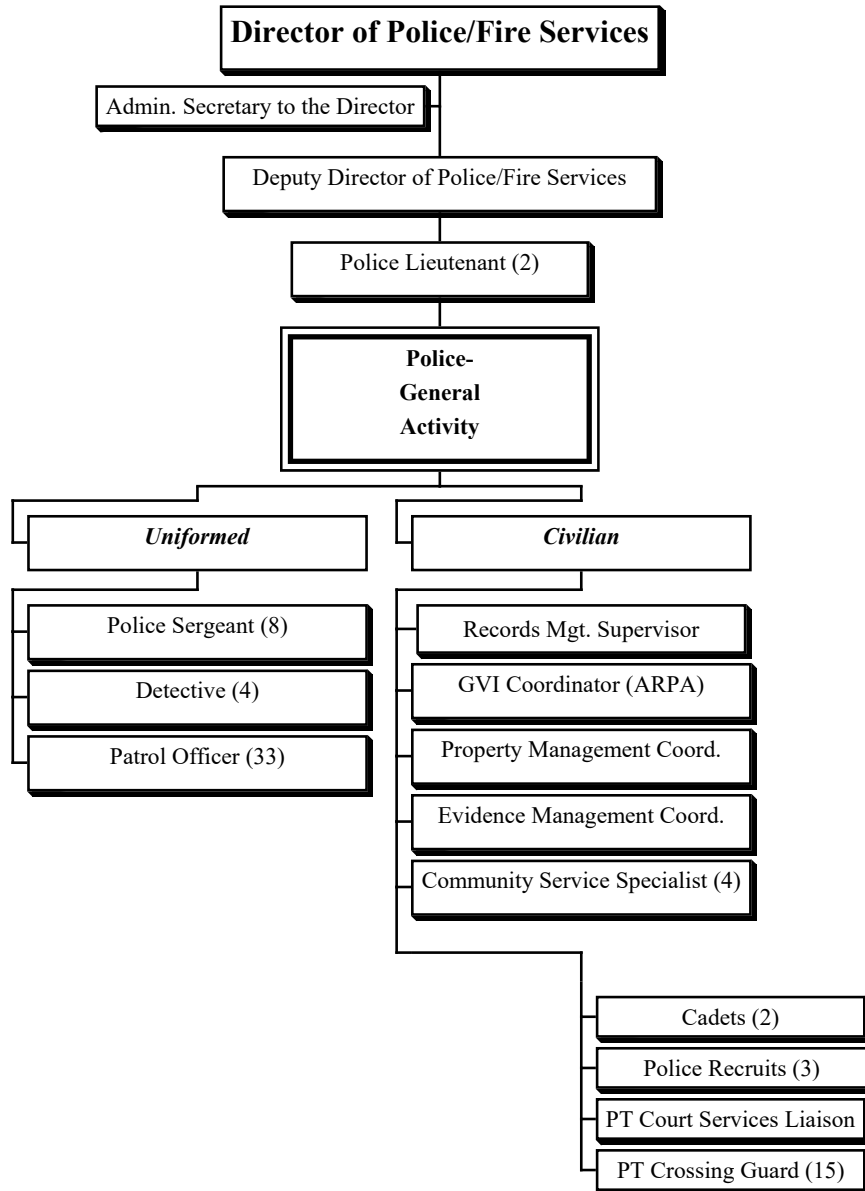
Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
101-299-000-703.000 Salaries and Wages	45,871	43,652	46,491	48,500	55,365	55,365
101-299-000-707.000 Wages-Temporary	5,064	5,565	6,900	22,200	30,270	30,270
101-299-000-708.000 Unemployment	14	14	19	145	188	188
101-299-000-709.000 Employers FICA	3,792	3,367	4,084	5,700	7,919	7,919
101-299-000-713.000 Overtime	11	2,202	0	14,500	17,700	17,700
101-299-000-715.000 Pension-General	1,863	3,645	4,230	5,800	5,477	5,477
101-299-000-716.000 Pension-MERS DC	0	530	561	1,100	1,853	1,853
101-299-000-716.001 Retirement - Contractual	0	0	0	1,316	1,316	1,316
101-299-000-718.000 Health Insurance	3,577	8,025	11,130	13,500	12,970	12,970
101-299-000-723.000 Health Ins.-MERS HSA	0	447	555	900	1,018	1,018
101-299-000-724.000 Workers Compensation	72	53	74	75	357	357
101-299-000-725.000 Other Fringe Benefits	110	250	936	1,000	1,468	1,468
	60,374	67,750	74,980	114,736	135,901	135,901
Material and Supplies:						
101-299-000-752.000 Office Supplies	285	840	1,000	3,500	1,000	1,000
	285	840	1,000	3,500	1,000	1,000
Contractual and Other:						
101-299-000-818.000 Contractual Services	989	23,780	10,000	10,000	12,000	12,000
101-299-000-853.000 Telephone	0	135	180	180	300	300
101-299-000-913.000 Travel	0	0	0	168	0	0
101-299-000-962.000 Uncollectible Accounts	595,691	0	100,000	40,000	50,000	50,000
	596,680	23,915	110,180	50,348	62,300	62,300
Administrative Hearings Bureau	657,339	92,505	186,160	168,584	199,201	199,201



City of Jackson
Fiscal Year 2022/23 Adopted Budget
General Fund
Police Department Summary

Activity #	Activity Name	Adopted Budget
101-301	Police Department (General)	\$ 11,454,098
101-320	Consortium Training	15,750
101-321	In-Service Training	<u>3,185</u>
General Fund Total - Police Department		<u><u>\$ 11,473,033</u></u>

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



City of Jackson
Fiscal Year 2022/23 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Police Department</i>				
<i>Fund-Activity: 101-301</i>				
008	GVI Coordinator (ARPA reimbursed)	1		66,329
006	Administrative Secretary to the Director	1		53,464
006	Evidence Mgt. Coordinator	1		59,066
006	Property Mgt. Coordinator	1		59,066
010	Records Management Supervisor	1		76,086
017	Deputy Director of Police and Fire Services	1		109,833
020	Director of Police and Fire Services	1		132,151
082	Patrol Officer	33		2,358,588
084	Detective	4		316,609
085	Police Sergeant	8		754,328
087	Police Lieutenant	2		201,670
306	Community Service Specialists	4		200,304
CAD	Cadets	2		45,936
REC	Police Recruits	3		32,661
PT	Part-Time School Crossing Guard		15	59,350
PT	Part-Time Court Services Liaison		1	46,691
Activity Total		63	16	4,572,132

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 301 Police Department

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
101-301-000-702.000 Termination Pay	108,989	38,836	69,810	64,092	89,327	89,327
101-301-000-703.000 Salaries and Wages	3,988,234	3,803,812	4,148,488	4,095,968	4,466,090	4,466,090
101-301-000-707.000 Wages-Temporary	74,352	68,207	104,681	86,216	106,041	106,041
101-301-000-708.000 Unemployment	370	312	444	1,705	3,081	3,081
101-301-000-709.000 Employers FICA	100,408	88,723	101,855	106,413	118,486	118,486
101-301-000-713.000 Overtime	141,115	168,913	250,214	364,804	344,196	344,196
101-301-000-715.000 Pension-General	60,864	49,894	53,024	67,311	64,585	64,585
101-301-000-715.734 Pension-Police/Fire 345	3,948,085	4,148,310	4,028,723	4,028,723	3,653,501	3,653,501
101-301-000-716.000 Pension-MERS DC	54,855	56,351	69,728	33,004	79,990	79,990
101-301-000-716.001 Retirement - Contractual	7,437	7,445	6,228	10,810	13,421	13,421
101-301-000-718.000 Health Insurance	520,221	489,717	644,562	543,285	690,592	690,592
101-301-000-723.000 Health Ins.-MERS HSA	76,846	75,062	88,050	90,730	95,400	95,400
101-301-000-724.000 Workers Compensation	18,069	17,197	20,655	39,644	42,530	42,530
101-301-000-725.000 Other Fringe Benefits	8,306	7,084	53,152	4,641	58,491	58,491
	9,108,151	9,019,863	9,639,614	9,537,346	9,825,731	9,825,731
Material and Supplies:						
101-301-000-752.000 Office Supplies	30,101	2,593	3,264	4,102	16,503	16,503
101-301-000-752.001 Data Processing Supplies	4,449	938	1,881	855	2,045	2,045
101-301-000-757.000 Ammunition	17,266	12,147	25,566	7,917	21,066	21,066
101-301-000-759.000 Gasoline	60,841	54,760	68,688	76,132	74,964	74,964
101-301-000-762.000 Protective Clothing	0	0	0	0	45,640	45,640
101-301-000-767.000 Uniform Allowance	28,950	35,148	36,140	40,827	42,879	42,879
101-301-000-770.000 Miscellaneous Supplies	5,998	2,857	8,332	4,053	7,860	7,860
101-301-000-772.000 Photography Supplies	10,903	9,696	9,523	4,821	9,809	9,809
101-301-000-773.000 Laundry	769	746	767	768	767	767
101-301-000-775.000 Medical Supplies	1,585	1,324	2,010	1,658	2,390	2,390
101-301-000-776.000 Custodial Supplies	3,400	2,256	4,284	4,285	4,202	4,202
101-301-000-778.000 Equipment Maint. Supplies	22,994	17,040	19,053	68,301	92,395	92,395
101-301-000-791.000 Publications	1,186	329	3,550	475	3,690	3,690
	188,442	139,834	183,058	214,194	324,210	324,210
Contractual and Other:						
101-301-000-818.000 Contractual Services	0	0	0	140,000	220,000	220,000
101-301-000-820.000 Consultant Services	6,998	6,276	13,167	13,911	5,750	5,750
101-301-000-830.000 Medical Services	11,261	7,689	14,620	9,859	15,051	15,051
101-301-000-839.000 Special Investigations	2,260	2,376	3,150	3,091	3,120	3,120
101-301-000-853.000 Telephone	38,505	33,674	37,290	39,072	34,956	34,956
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	9,322	2,210	3,177	2,826	4,377	4,377
101-301-000-908.001 Physical Agility Testing	27,800	22,400	37,000	22,980	37,010	37,010
101-301-000-908.004 Hiring Incentive	0	0	0	6,150	6,400	6,400
101-301-000-908.002 Residency Allowance	6,150	6,150	6,400	10,000	10,000	10,000
101-301-000-910.000 Education & Training	30,984	42,874	67,158	61,262	89,033	89,033
101-301-000-913.000 Travel	3,015	768	8,460	2,506	8,918	8,918
101-301-000-915.000 Memberships & Dues	2,067	1,614	1,355	4,999	2,970	2,970
101-301-000-924.000 Utilities	33,085	33,472	33,899	36,103	36,239	36,239

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

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

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Contractual and Other:(Cont'd.)						
101-301-000-930.000 Building Maintenance	26,558	28,925	31,810	24,132	34,984	34,984
101-301-000-931.001 Equipment Maintenance	12,368	29,302	36,381	14,562	38,071	38,071
101-301-000-931.002 Office Equipment Maintenance	14,147	4,477	13,080	3,842	12,672	12,672
101-301-000-932.000 Vehicle Maintenance	60,764	62,880	63,400	44,680	66,102	66,102
101-301-000-933.000 Software Maintenance	124,332	107,665	132,891	67,160	142,700	142,700
101-301-000-935.000 Insurance	132,334	143,720	153,780	147,101	154,456	154,456
101-301-000-935.001 Insurance-Ded. Portion	0	5,000	10,000	5,000	10,000	10,000
101-301-000-942.000 Building Rental/Lease	6,684	6,872	6,604	6,631	6,604	6,604
101-301-000-945.000 Office Equipment Rental	520	0	0	0	0	0
101-301-000-963.000 Miscellaneous	-35	825	2,490	2,490	2,272	2,272
	552,719	552,769	679,712	671,957	945,285	945,285
Capital Outlay:						
101-301-000-975.000 Building Additions	18,329	6,410	44,196	68,300	85,700	85,700
101-301-000-980.000 Furniture	3,899	2,202	0	3,085	4,500	4,500
101-301-000-980.001 Office Equipment	8,402	2,908	0	4,588	11,157	11,157
101-301-000-981.000 Vehicles	87,665	156,038	178,838	264,673	251,710	251,710
101-301-000-985.000 Machinery & Equipment	43,718	7,149	4,766	2,000	5,805	5,805
101-301-000-986.000 Radio Equipment	18,854	0	0	0	0	0
	180,867	174,707	227,800	342,646	358,872	358,872
Police Department	10,030,179	9,887,173	10,730,184	10,766,143	11,454,098	11,454,098

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

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

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
101-311-219-709.000 Employers FICA	29	0	0	0	0	0
101-311-219-713.000 Overtime	1,985	0	0	0	0	0
101-311-219-724.000 Workers Compensation	20	0	0	0	0	0
	<u>2,034</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2018/19 OSHP Grant	<u>2,034</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
101-311-220-709.000 Employers FICA	56	0	0	0	0	0
101-311-220-713.000 Overtime	3,878	0	0	0	0	0
101-311-220-724.000 Workers Compensation	39	0	0	0	0	0
	<u>3,973</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2019/20 OSHP Grant	<u>3,973</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
101-311-221-709.000 Employers FICA	0	173	0	0	0	0
101-311-221-713.000 Overtime	0	11,902	0	0	0	0
101-311-221-724.000 Workers Compensation	0	119	0	0	0	0
	<u>0</u>	<u>12,194</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2020/21 OSHP Grant	<u>0</u>	<u>12,194</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
101-311-222-709.000 Employers FICA	0	0	181	181	0	0
101-311-222-713.000 Overtime	0	0	12,484	12,484	0	0
101-311-222-724.000 Workers Compensation	0	0	141	141	0	0
	<u>0</u>	<u>0</u>	<u>12,806</u>	<u>12,806</u>	<u>0</u>	<u>0</u>
2020/21 OSHP Grant	<u>0</u>	<u>0</u>	<u>12,806</u>	<u>12,806</u>	<u>0</u>	<u>0</u>

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 320 Consortium Training

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Material and Supplies:						
101-320-000-770.000 Miscellaneous Supplies	1,509	252	2,500	500	750	750
	<u>1,509</u>	<u>252</u>	<u>2,500</u>	<u>500</u>	<u>750</u>	<u>750</u>
Contractual and Other:						
101-320-000-818.000 Contractual Services	0	0	0	0	0	0
101-320-000-910.000 Education & Training	9,558	26,767	25,000	29,000	15,000	15,000
101-320-000-913.000 Travel	0	0	0	0	0	0
	<u>9,558</u>	<u>26,767</u>	<u>25,000</u>	<u>29,000</u>	<u>15,000</u>	<u>15,000</u>
Consortium Training	<u>11,067</u>	<u>27,019</u>	<u>27,500</u>	<u>29,500</u>	<u>15,750</u>	<u>15,750</u>

Fund 101 General Fund
Dept 321 In-Service Training

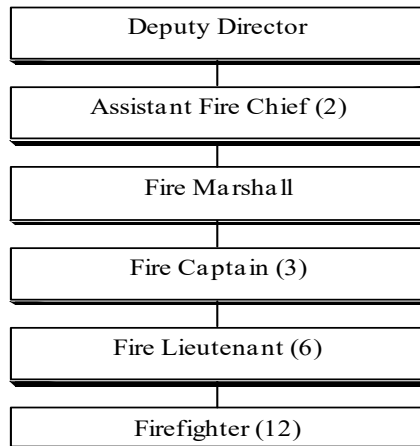
Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Contractual and Other:						
101-321-000-910.000 Education & Training	3,499	5,456	7,000	3,923	3,185	3,185
	<u>3,499</u>	<u>5,456</u>	<u>7,000</u>	<u>3,923</u>	<u>3,185</u>	<u>3,185</u>
In-Service Training	<u>3,499</u>	<u>5,456</u>	<u>7,000</u>	<u>3,923</u>	<u>3,185</u>	<u>3,185</u>

City of Jackson
Fiscal Year 2022/23 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		125,391
50	Firefighter (Includes 7 SAFER funded)	19		1,038,879
52	Fire Lieutenant	6		437,456
55	Fire Captain	3		246,610
55	Fire Marshall	1		82,806
58	Assistant Fire Chief	2		188,108
Activity Total		32		2,119,250
LESS: Firefighters (7) allocated to SAFER Grant Fund # 272				-359,042
				1,760,208

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 2022/23 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 340 Fire Suppression

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
101-340-000-702.000 Termination Pay	16,605	174,478	37,315	822	63,486	63,486
101-340-000-703.000 Salaries and Wages	1,401,894	1,562,946	1,506,348	1,588,463	1,760,208	1,760,208
101-340-000-708.000 Unemployment	115	180	144	4,893	975	975
101-340-000-709.000 Employers FICA	22,333	25,289	25,497	26,660	29,619	29,619
101-340-000-713.000 Overtime	252,884	249,765	188,769	188,770	188,000	188,000
101-340-000-715.734 Pension-Police/Fire 345	1,563,701	1,758,886	1,902,473	1,902,473	2,014,066	2,014,066
101-340-000-716.000 Pension-MERS DC	11,356	19,548	23,507	30,156	32,455	32,455
101-340-000-716.001 Retirement - Contractual	5,880	5,887	4,925	6,539	5,225	5,225
101-340-000-718.000 Health Insurance	264,940	302,832	314,157	294,670	332,753	332,753
101-340-000-723.000 Health Ins.-MERS HSA	10,442	33,241	45,000	43,910	51,000	51,000
101-340-000-724.000 Workers Compensation	20,827	23,800	22,860	26,381	53,110	53,110
101-340-000-725.000 Other Fringe Benefits	1,034	766	21,340	24,266	22,852	22,852
	3,572,011	4,157,618	4,092,335	4,138,003	4,553,749	4,553,749
Material and Supplies:						
101-340-000-752.000 Office Supplies	3,463	3,325	7,965	6,813	3,447	3,447
101-340-000-753.000 Chemicals	2,024	577	2,726	2,727	2,815	2,815
101-340-000-759.000 Gasoline	19,302	19,970	22,656	32,254	28,788	28,788
101-340-000-762.000 Protective Clothing	26,590	41,558	36,420	31,517	64,193	64,193
101-340-000-767.000 Uniform Allowance	15,261	27,556	22,984	22,985	24,565	24,565
101-340-000-770.000 Operating Supplies	6,211	4,058	8,428	8,234	9,396	9,396
101-340-000-775.001 Emergency Medical Supplies	10,980	12,208	20,441	20,442	22,290	22,290
101-340-000-776.000 Custodial Supplies	8,254	6,502	8,464	8,465	8,734	8,734
101-340-000-778.000 Equipment Maint. Supplies	26,979	19,740	37,175	24,633	23,151	23,151
101-340-000-791.000 Publications	382	339	1,000	673	1,000	1,000
	119,446	135,833	168,259	158,743	188,379	188,379
Contractual and Other:						
101-340-000-801.000 Professional Services	8,936	5,342	5,000	42,785	8,600	8,600
101-340-000-830.000 Medical Services	6,533	8,706	15,121	19,436	17,901	17,901
101-340-000-853.000 Telephone	12,087	10,201	12,928	13,184	17,008	17,008
101-340-000-908.001 Physical Agility Testing	21,500	19,350	26,000	17,850	30,000	30,000
101-340-000-908.002 Residency Allowance	250	250	250	1,800	7,200	7,200
101-340-000-910.000 Education & Training	23,903	14,161	27,965	34,200	61,100	61,100
101-340-000-913.000 Travel	1,636	0	3,416	2,445	3,900	3,900
101-340-000-915.000 Memberships & Dues	625	617	305	685	365	365
101-340-000-916.000 Subsistence Pay	19,320	18,628	23,140	19,464	24,955	24,955
101-340-000-924.000 Utilities	44,247	46,993	46,320	52,407	53,172	53,172
101-340-000-930.000 Building Maintenance	30,310	23,266	26,432	18,545	29,678	29,678
101-340-000-931.001 Equipment Maintenance	16,291	15,079	34,236	26,423	29,081	29,081
101-340-000-931.002 Office Equipment Maintenance	0	215	460	1,600	460	460
101-340-000-932.000 Vehicle Maintenance	67,322	72,869	92,114	78,262	95,112	95,112
101-340-000-933.000 Software Maintenance	5,082	8,774	9,055	9,370	10,086	10,086
101-340-000-935.000 Insurance	34,573	35,759	38,262	36,467	38,290	38,290
101-340-000-963.000 Miscellaneous	-500	417	0	0	0	0
	292,115	280,627	361,004	374,923	426,908	426,908

Continued

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

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

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Capital Outlay:						
101-340-000-974.500 Land Improvemts.-Parking	0	0	198,393	537,000	0	0
101-340-000-975.000 Building Additions	55,924	46,176	171,251	130,413	369,944	369,944
101-340-000-977.272 Fire Equipment - FEMA	0	0	174,091	174,091	0	0
101-340-000-977.340 Fire Equipment	34,532	9,689	90,106	95,165	21,666	21,666
101-340-000-977.341 HazMat Equipment	0	4,986	11,208	7,733	16,369	16,369
101-340-000-980.000 Furniture	0	0	6,300	4,430	8,350	8,350
101-340-000-981.000 Vehicles/Enterprise Lease	18,511	17,652	14,160	14,156	49,982	49,982
101-340-000-981.001 Vehicles - Fire Truck	64,520	76,262	64,436	700,181	64,436	64,436
101-340-000-985.000 Machinery & Equipment	8,697	2,935	7,600	71,428	3,270	3,270
101-340-000-986.000 Radio Equipment	4,334	13,218	10,884	24,003	6,303	6,303
	186,518	170,918	748,429	1,758,600	540,320	540,320
Fire Suppression	4,170,090	4,744,996	5,370,027	6,430,269	5,709,356	5,709,356

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 350 Public Safety - Unallocated

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
101-350-000-703.000 Salaries and Wages (Health)	198,059	174,240	176,000	160,000	160,000	160,000
101-350-000-709.000 Employers FICA	995	1,155	1,160	1,200	1,250	1,250
101-350-000-725.000 Other F/B - Life Ins. (FF)	159	139	150	150	150	150
	<u>199,213</u>	<u>175,534</u>	<u>177,310</u>	<u>161,350</u>	<u>161,400</u>	<u>161,400</u>
Contractual and Other:						
101-350-000-715.732 Pension-Police/Fire	543,093	524,841	363,236	363,236	260,185	260,185
101-350-000-723.002 Hlth. Ins.-Retirees - Fire	738,124	738,010	760,000	825,000	907,500	907,500
101-350-000-723.003 Hlth. Ins.-Retirees - Police	618,778	612,951	710,750	708,000	778,800	778,800
	<u>1,899,995</u>	<u>1,875,802</u>	<u>1,833,986</u>	<u>1,896,236</u>	<u>1,946,485</u>	<u>1,946,485</u>
Public Safety - Unallocated	<u>2,099,208</u>	<u>2,051,336</u>	<u>2,011,296</u>	<u>2,057,586</u>	<u>2,107,885</u>	<u>2,107,885</u>



City of Jackson
Fiscal Year 2022/23 Adopted Budget
General Fund
Public Works Summary

Activity #	Activity Name	Adopted Budget
101-442	Forestry	\$ 658,542
101-444	Sidewalk Construction	55,707
101-445	Drains at Large	78,779
101-450	Street Lighting	601,899
101-455	Weed Control	103,918
101-465	Ground Maintenance	467,230
101-567	Cemeteries (Under Parks, Rec. & Grnds)	358,075
101-571	Tax Property Maintenance	226,695
101-572	Civic Affairs	<u>107,802</u>
General Fund Total - Public Works		<u><u>\$ 2,658,647</u></u>

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 442 Forestry

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
101-442-000-702.000 Termination Pay	0	0	0	0	0	0
101-442-000-703.000 Salaries and Wages	83,856	66,177	126,297	130,086	134,445	134,445
101-442-000-708.000 Unemployment	11	7	16	70	70	70
101-442-000-709.000 Employers FICA	6,336	6,506	10,390	10,702	11,028	11,028
101-442-000-713.000 Overtime	4,938	9,365	9,526	9,812	9,717	9,717
101-442-000-715.000 Pension-General	10,834	10,915	16,652	17,165	17,689	17,689
101-442-000-716.000 Pension-MERS DC	1,159	1,364	2,037	2,580	2,162	2,162
101-442-000-718.000 Health Insurance	15,006	15,376	25,259	26,017	26,889	26,889
101-442-000-723.000 Health Ins.-MERS HSA	1,942	2,223	3,789	3,903	4,033	4,033
101-442-000-724.000 Workers Compensation	1,083	966	1,799	1,853	1,890	1,890
101-442-000-725.000 Other Fringe Benefits	466	409	1,953	2,012	2,052	2,052
	125,631	113,308	197,718	204,200	209,975	209,975
Material and Supplies:						
101-442-000-770.000 Miscellaneous Supplies	792	176	2,060	750	2,101	2,101
101-442-000-773.000 Laundry	562	1,026	1,311	1,311	1,350	1,350
101-442-000-774.000 Small Tools	0	187	1,458	950	980	980
101-442-000-778.000 Equipment Maint. Supplies	279	623	2,060	650	2,101	2,101
101-442-000-782.000 Materials	9,346	2,805	23,157	20,600	23,879	23,879
	10,979	4,817	30,046	24,261	30,411	30,411
Contractual and Other:						
101-442-000-818.000 Contractual Services	175,113	109,546	134,970	148,467	163,318	163,318
101-442-000-853.000 Telephone	0	0	500	0	0	0
101-442-000-908.003 License Stipend	0	0	0	500	500	500
101-442-000-910.000 Education & Training	390	500	1,026	500	1,060	1,060
101-442-000-924.000 Utilities	0	0	9,143	0	0	0
101-442-000-943.000 Equipment Rental - MP	56,449	90,737	144,576	158,172	173,989	173,989
101-442-000-944.000 Equipment Lease	52,800	0	0	0	0	0
101-442-000-961.641 PW Overhead	43,202	44,013	70,628	76,944	79,289	79,289
	327,954	244,796	360,843	384,583	418,156	418,156
Forestry	464,564	362,921	588,607	613,044	658,542	658,542

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 444 Sidewalk Construction

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
101-444-000-703.000 Salaries and Wages	7,531	4,867	8,175	9,810	10,266	10,266
101-444-000-708.000 Unemployment	0	0	1	5	5	5
101-444-000-709.000 Employers FICA	392	408	720	864	785	785
101-444-000-715.000 Pension-General	690	696	1,155	1,386	1,448	1,448
101-444-000-716.000 Pension-MERS DC	49	82	148	178	268	268
101-444-000-718.000 Health Insurance	1,157	1,074	2,313	2,776	2,406	2,406
101-444-000-723.000 Health Ins.-MERS HSA	80	124	240	288	323	323
101-444-000-724.000 Workers Compensation	64	70	125	150	333	333
101-444-000-725.000 Other Fringe Benefits	29	26	181	217	216	216
	9,992	7,347	13,058	15,674	16,050	16,050
Material and Supplies:						
101-444-000-782.000 Materials	5,698	2,790	10,593	10,593	11,652	11,652
	5,698	2,790	10,593	10,593	11,652	11,652
Contractual and Other:						
101-444-000-935.001 Insurance Deductible	0	0	2,675	2,675	3,075	3,075
101-444-000-943.000 Equipment Rental	4,578	5,889	9,790	15,664	17,230	17,230
101-444-000-961.641 PW Overhead	3,677	4,049	6,949	7,358	7,700	7,700
	8,255	9,938	19,414	25,697	28,005	28,005
Sidewalk Construction	23,945	20,075	43,065	51,964	55,707	55,707

WORK PROJECT DETAIL

<u>Work Project Titles:</u>	Funding Sources			Total Costs
	Bill Out	PIF	City	
222C ROW Const.-Curbs, Ramps & City-Owned Replacmt.	-	-	11,141	11,141
224C Program Inspection & Maint. Planning	-	-	5,571	5,571
227 City Owned - Maint. & Repair	-	-	38,995	38,995
	-	-	55,707	55,707

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 445 Drains At Large

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
101-445-000-703.000 Salaries and Wages	3,675	7,910	12,281	12,281	12,527	12,527
101-445-000-708.000 Unemployment	0	0	1	1	1	1
101-445-000-709.000 Employers FICA	256	578	1,077	1,077	1,099	1,099
101-445-000-713.000 Overtime	0	128	1,799	1,799	1,835	1,835
101-445-000-715.000 Pension-General	444	977	1,726	1,726	1,761	1,761
101-445-000-716.000 Pension-MERS DC	73	100	206	206	210	210
101-445-000-718.000 Health Insurance	617	1,670	4,918	4,918	5,016	5,016
101-445-000-723.000 Health Ins.-MERS HSA	123	164	295	295	301	301
101-445-000-724.000 Workers Compensation	44	106	199	199	203	203
101-445-000-725.000 Other Fringe Benefits	16	41	279	279	285	285
	5,248	11,674	22,781	22,781	23,238	23,238
Material and Supplies:						
101-445-000-782.000 Materials	256	3,324	3,082	3,390	3,729	3,729
	256	3,324	3,082	3,390	3,729	3,729
Contractual and Other:						
101-445-000-818.000 Contractual Services	24,225	28,417	43,578	31,379	31,020	31,020
101-445-000-943.000 Equipment Rental	7,956	9,795	10,930	10,930	12,023	12,023
101-445-000-961.641 PW Overhead	2,598	4,923	4,672	8,597	8,769	8,769
	34,779	43,135	59,180	50,906	51,812	51,812
Drains At Large	40,283	58,133	85,043	77,077	78,779	78,779

WORK PROJECT DETAIL

Work Project Titles:	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Storm Sewer Repair-DPW	16,058	30,271	56,465	41,698	42,759	42,759
Grand River CLUP-DPW	0	0	0	10,000	10,000	10,000
Storm Drain Bank Maint.-DPW	0	0	0	0	0	0
NPDES Annual Fees-Phase II	4,000	4,000	4,000	4,000	4,000	4,000
Phase II Implementation-Jackson Co. Drain	20,225	23,862	24,578	21,379	22,020	22,020
	40,283	58,133	85,043	77,077	78,779	78,779

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 450 Street Lighting

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
101-450-000-703.000 Salaries and Wages	196	0	1,500	750	10,341	10,341
101-450-000-708.000 Unemployment	0	0	0	1	5	5
101-450-000-709.000 Employers FICA	23	11	115	50	791	791
101-450-000-713.000 Overtime	128	171	0	400	0	0
101-450-000-715.000 Pension-General	40	21	184	50	1,269	1,269
101-450-000-716.000 Pension-MERS DC	1	0	0	4	215	215
101-450-000-718.000 Health Insurance	83	44	288	100	2,643	2,643
101-450-000-723.000 Health Ins.-MERS HSA	2	0	0	2	157	157
101-450-000-724.000 Workers Compensation	3	1	4	4	93	93
101-450-000-725.000 Other Fringe Benefits	2	1	19	18	146	146
	478	249	2,110	1,379	15,660	15,660
Material And Supplies						
101-450-000-782.000 Materials	10,459	19,503	35,000	30,000	35,000	35,000
	10,459	19,503	35,000	30,000	35,000	35,000
Contractual and Other:						
101-450-000-818.000 Contractual Service	88,159	63,985	65,000	55,000	20,000	20,000
101-450-000-924.000 Utilities	433,474	454,882	470,000	500,000	520,000	520,000
101-450-000-943.000 Equipment Rental	268	0	3,500	1,000	3,500	3,500
101-450-000-961.641 PW Overhead	164	0	500	500	500	500
101-450-000-961.642 ENG Overhead	0	0	0	0	7,239	7,239
	522,065	518,867	539,000	556,500	551,239	551,239
Street Lighting	533,002	538,619	576,110	587,879	601,899	601,899

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 455 Weed Control

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
101-455-000-703.000 Salaries and Wages	19,243	17,050	23,742	23,742	24,217	24,217
101-455-000-707.000 Wages-Temporary	1,380	3,432	4,672	4,750	4,845	4,845
101-455-000-708.000 Unemployment	2	1	5	6	6	6
101-455-000-709.000 Employers FICA	1,444	1,464	2,250	2,256	2,300	2,300
101-455-000-713.000 Overtime	1,274	45	1,000	1,000	1,000	1,000
101-455-000-715.000 Pension-General	2,334	2,183	3,283	3,036	3,094	3,094
101-455-000-716.000 Pension-MERS DC	82	181	463	463	472	472
101-455-000-718.000 Health Insurance	5,089	3,824	10,121	7,162	8,236	8,236
101-455-000-723.000 Health Ins.-MERS HSA	142	283	722	475	546	546
101-455-000-724.000 Workers Compensation	7	7	10	10	10	10
101-455-000-725.000 Other Fringe Benefits	70	73	694	694	708	708
	31,067	28,543	46,962	43,594	45,434	45,434
Material and Supplies:						
101-455-000-782.000 Materials	0	21	0	100	0	0
	0	21	0	100	0	0
Contractual and Other:						
101-455-000-818.000 Contractual Services	63,794	53,421	56,781	56,781	58,484	58,484
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
	63,794	53,421	56,781	56,781	58,484	58,484
Weed Control	94,861	81,985	103,743	100,475	103,918	103,918

WORK PROJECT DETAIL

Work Project Titles:						
280	Private Property Mowing	94,861	81,985	103,743	100,475	103,918
		94,861	81,985	103,743	100,475	103,918

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 465 Grounds Maintenance

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
101-465-000-703.000 Salaries and Wages	40,364	23,630	27,249	25,887	32,419	32,419
101-465-000-707.000 Wages-Temporary	0	0	500	500	500	500
101-465-000-708.000 Unemployment	11	3	5	28	28	28
101-465-000-709.000 Employers FICA	3,734	1,679	2,397	2,215	2,847	2,847
101-465-000-713.000 Overtime	11,315	7	4,088	3,066	4,794	4,794
101-465-000-715.000 Pension-General	6,476	2,836	3,842	3,553	4,566	4,566
101-465-000-716.000 Pension-MERS DC	816	436	705	777	837	837
101-465-000-718.000 Health Insurance	8,032	5,379	7,709	7,709	7,598	7,598
101-465-000-723.000 Health Ins.-MERS HSA	1,220	762	1,598	1,598	2,042	2,042
101-465-000-724.000 Workers Compensation	494	224	443	443	526	526
101-465-000-725.000 Other Fringe Benefits	-374	452	602	602	683	683
	72,088	35,408	49,138	46,378	56,840	56,840
Material and Supplies:						
101-465-000-782.000 Materials	8,969	3,268	4,950	4,950	5,100	5,100
	8,969	3,268	4,950	4,950	5,100	5,100
Contractual and Other:						
101-465-000-818.000 Contractual Services	225,087	238,594	259,825	259,190	261,180	261,180
101-465-000-943.000 Equipment Rental	48,848	101,324	112,075	107,592	116,200	116,200
101-465-000-961.641 PW Overhead	27,091	11,161	30,982	21,715	27,910	27,910
	301,026	351,079	402,882	388,497	405,290	405,290
Grounds Maintenance	382,083	389,755	456,970	439,825	467,230	467,230

WORK PROJECT DETAIL

Work Project Titles:						
465-200 Benches/Trach Receptacles	6,847	0	0	0	0	0
465-201 Trash Container Pickup	10,773	10,773	11,312	12,250	13,250	13,250
465-205 Blackman Park	0	0	1,100	1,100	1,150	1,150
465-206 Maintenance of Islands	6,032	8,817	16,000	21,658	24,085	24,085
465-207 City Property Lawn Maint.	71,545	79,043	79,547	95,020	96,620	96,620
465-209 Additional City Property Mainte	96,115	98,927	129,050	104,787	102,410	102,410
465-210 City Walks-Snow/Ice Control	56,678	61,750	82,461	84,510	92,045	92,045
465-211 Brush Cutting/Debris Removal	0	0	0	0	0	0
465-212 DT Cleanup/Weed Control	0	0	5,500	5,500	5,670	5,670
465-217 Leaf Pickup/Drop Off Prog.	134,093	130,445	132,000	115,000	132,000	132,000
	382,083	389,755	456,970	439,825	467,230	467,230

City of Jackson
Fiscal Year 2022/23 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		55,036
	Activity Total	1		55,036
	Add: Crew Leader-Parks & Cemeteries (50%) From 101-771			30,892
				85,928

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 567 Cemeteries

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
101-567-000-703.000 Salaries and Wages	86,171	82,601	83,506	83,506	85,928	85,928
101-567-000-707.000 Wages-Temporary	2,759	1,524	0	0	0	0
101-567-000-708.000 Unemployment	8	8	24	183	59	59
101-567-000-709.000 Employers FICA	7,000	6,271	7,466	7,466	10,158	10,158
101-567-000-713.000 Overtime	12,760	8,675	15,000	14,000	13,000	13,000
101-567-000-715.000 Pension-General	12,127	11,281	11,721	12,000	10,677	10,677
101-567-000-716.000 Pension-MERS DC	0	0	0	0	0	0
101-567-000-718.000 Health Insurance	23,838	24,891	26,136	26,136	23,322	23,322
101-567-000-723.000 Health Ins.-MERS HSA	0	0	0	0	0	0
101-567-000-724.000 Workers Compensation	1,976	1,919	1,242	1,500	3,679	3,679
101-567-000-725.000 Other Fringe Benefits	386	346	1,567	500	1,579	1,579
	147,025	137,516	146,662	145,291	148,402	148,402
Material and Supplies:						
101-567-000-752.000 Office Supplies	228	356	200	835	200	200
101-567-000-755.000 Safety Supplies	0	0	200	0	300	300
101-567-000-759.000 Gasoline	350	745	5,000	3,000	3,000	3,000
101-567-000-756.000 Operating Supplies	5,927	1,042	1,000	4,229	1,200	1,200
101-567-000-770.000 Miscellaneous Supplies	3,564	686	3,000	2,000	2,000	2,000
101-567-000-773.000 Laundry	1,701	1,335	1,000	1,400	1,500	1,500
101-567-000-776.000 Custodial Supplies	35	0	250	0	0	0
101-567-000-778.000 Equipment Maint. Supplies	1,291	2,518	4,000	3,000	4,000	4,000
101-567-000-783.000 Seed And Sod	280	380	500	0	500	500
	13,376	7,062	15,150	14,464	12,700	12,700
Contractual and Other:						
101-567-000-818.000 Contractual Services	96,559	116,622	100,000	118,000	130,000	130,000
101-567-000-853.000 Telephone	1,936	1,987	2,000	2,000	2,000	2,000
101-567-000-910.000 Education & Training	0	0	500	0	500	500
101-567-000-924.000 Utilities	21,804	23,031	23,000	23,000	23,500	23,500
101-567-000-930.000 Building Maintenance	869	1,330	12,000	5,000	5,000	5,000
101-567-000-930.004 Grounds Maintenance	0	0	500	0	0	0
101-567-000-931.001 Equipment Maintenance	2,607	5,352	2,000	3,000	3,500	3,500
	123,775	148,322	140,000	151,000	164,500	164,500
Capital Outlay:						
101-567-000-984.000 Software	0	3,622	3,622	3,673	3,673	3,673
101-567-000-985.000 Machinery & Equipment	0	3,039	3,800	3,800	28,800	28,800
	0	6,661	7,422	7,473	32,473	32,473
Cemeteries	284,176	299,561	309,234	318,228	358,075	358,075

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 571 Tax Property Maintenance

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
101-571-000-703.000 Salaries and Wages	4,379	4,147	4,326	4,326	4,456	4,456
101-571-000-708.000 Unemployment	0	0	1	10	10	10
101-571-000-709.000 Employers FICA	320	300	331	331	341	341
101-571-000-713.000 Overtime	0	128	0	0	0	0
101-571-000-715.000 Pension-General	569	511	530	530	547	547
101-571-000-716.000 Pension-MERS DC	30	48	97	97	100	100
101-571-000-718.000 Health Insurance	1,130	892	1,082	1,082	1,244	1,244
101-571-000-723.000 Health Ins.-MERS HSA	52	77	78	78	80	80
101-571-000-724.000 Workers Compensation	35	32	30	35	70	70
101-571-000-725.000 Other Fringe Benefits	22	22	56	56	58	58
	6,537	6,157	6,531	6,545	6,906	6,906
Material and Supplies:						
101-571-000-782.000 Materials	2,077	239	1,926	1,926	2,060	2,060
	2,077	239	1,926	1,926	2,060	2,060
Contractual and Other:						
101-571-000-818.000 Contractual Services	153,095	162,455	191,403	174,535	178,210	178,210
101-571-000-818.571 Property for sale-Cleanup	0	32,288	0	75,000	0	0
101-571-000-943.000 Equipment Rental - MP	4,506	6,254	10,450	10,450	11,495	11,495
101-571-000-959.000 Property Taxes	40,231	3,765	25,000	25,000	25,000	25,000
101-571-000-961.641 Public Works Overhead	1,651	1,004	2,936	2,936	3,024	3,024
	199,483	205,766	229,789	287,921	217,729	217,729
Capital Outlay:						
101-571-000-971.000 Land Acquisition	156,959	0	0	19,780	0	0
	156,959	0	0	19,780	0	0
Tax Property Maintenance	365,056	212,162	238,246	316,172	226,695	226,695

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 572 Civic Affairs

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
101-572-000-703.000 Salaries and Wages	11,120	8,676	13,624	13,624	15,210	15,210
101-572-000-707.000 Wages-Temporary	0	0	1,000	50	1,000	1,000
101-572-000-708.000 Unemployment	1	2	2	13	13	13
101-572-000-709.000 Employers FICA	1,034	910	1,421	1,577	1,787	1,787
101-572-000-713.000 Overtime	3,908	3,429	4,954	6,943	7,151	7,151
101-572-000-715.000 Pension-General	1,771	1,543	2,278	2,524	2,744	2,744
101-572-000-716.000 Pension-MERS DC	155	176	279	514	559	559
101-572-000-718.000 Health Insurance	2,170	2,532	3,854	3,854	4,432	4,432
101-572-000-723.000 Health Ins.-MERS HSA	250	272	400	400	412	412
101-572-000-724.000 Workers Compensation	153	104	209	209	215	215
101-572-000-725.000 Other Fringe Benefits	44	44	301	301	310	310
	20,606	17,688	28,322	30,009	33,833	33,833
Material and Supplies:						
101-572-000-770.000 Miscellaneous Supplies	0	0	0	0	0	0
101-572-000-782.000 Materials	1,559	1,041	3,100	3,100	3,410	3,410
	1,559	1,041	3,100	3,100	3,410	3,410
Contractual and Other:						
101-572-000-818.000 Contractual Services	20,802	20,203	20,008	44,499	29,761	29,761
101-572-000-924.000 Utilities	6,924	7,549	7,783	8,905	9,796	9,796
101-572-000-943.000 Equipment Rental - MP	5,431	8,825	11,948	14,248	15,673	15,673
101-572-000-961.641 PW Overhead	7,566	5,069	12,289	14,397	14,829	14,829
101-572-000-961.642 ENG Overhead	113	0	253	253	500	500
	40,836	41,646	52,281	82,302	70,559	70,559
Civic Affairs	63,001	60,375	83,703	115,411	107,802	107,802

WORK PROJECT DETAIL

Work Project Titles:							
572-103	Miscellaneous	2,273	4,488	16,825	16,825	17,388	17,388
572-107	Parades, etc../Farmers Market	29,910	17,118	22,970	22,970	24,119	24,119
572-109	Prop. Maint./Non-Tax	5,477	6,150	11,949	13,259	14,496	14,496
572-121	Private Property Evaluations	208	-	1,467	1,467	1,540	1,540
572-124	Private Property Write Offs	4,093	3,309	4,402	4,402	4,840	4,840
572-125	Neighborhood Cleanup	7,173	17,706	2,200	17,090	18,799	18,799
572-132	Cruise Night	276	499	5,870	5,870	6,164	6,164
572-136	Clock Tower Maintenance	630	630	2,935	2,935	3,082	3,082
572-137	Streetscape Utilities	8,180	10,475	15,085	30,593	17,374	17,374
572-145	Covid-19	4,781	-	-	-	-	-
		63,001	60,375	83,703	115,411	107,802	107,802

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Planning</i>				
<i>Fund-Activity: 101-701</i>				
014	Planning Director	1		85,520
020	Director of Community Development	1		131,644
		1		217,164
Less:				
Planning Director to Historical District #101-803 (10%)				-8,552
Planning Director to BRA Fund # 494 (10%)				-8,552
Director of Comm. Dev. to Housing Code Enf Fund #251 (15%)				-19,747
Director of Comm. Dev. to CDBG (10%)				-13,164
Director of Comm. Dev. to AHB # 101-299 (10%)				-13,164
Activity Total				153,985

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 701 Planning

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
101-701-000-702.000 Termination Pay	0	46,798	0	4,390	0	0
101-701-000-703.000 Salaries & Wages	104,684	138,598	146,815	146,500	153,985	153,985
101-701-000-708.000 Unemployment	8	11	7	53	56	56
101-701-000-709.000 Employers FICA	8,517	14,359	11,526	12,400	12,100	12,100
101-701-000-715.000 Pension-General	5,249	6,890	7,945	8,240	8,394	8,394
101-701-000-716.000 Pension-MERS DC	3,228	2,224	1,984	2,500	5,302	5,302
101-701-000-716.001 Retirement-Contractual	3,102	7,662	8,066	9,500	8,557	8,557
101-701-000-718.000 Health Insurance	7,441	7,270	5,588	5,360	5,573	5,573
101-701-000-723.000 Health Ins.-MERS HSA	4,763	2,480	1,573	1,500	1,480	1,480
101-701-000-724.000 Workers Compensation	359	607	470	527	984	984
101-701-000-725.000 Other Fringe Benefits	420	1,201	2,296	1,200	2,513	2,513
	137,771	228,100	186,270	192,170	198,944	198,944
Material and Supplies:						
101-701-000-752.000 Office Supplies	1,941	2,006	3,550	4,000	1,900	1,900
	1,941	2,006	3,550	4,000	1,900	1,900
Contractual and Other:						
101-701-000-802.000 Planning Services (RIIPC)	9,054	9,829	9,829	9,100	10,100	10,100
101-701-000-818.000 Contractual Services	125	10,332	10,200	10,200	200	200
101-701-000-853.000 Telephone	1,397	2,451	2,700	2,500	2,900	2,900
101-701-000-861.000 Auto Allowance	1,000	2,400	2,580	2,400	2,040	2,040
101-701-000-900.000 Printing & Publishing	2,656	2,555	2,750	2,500	2,750	2,750
101-701-000-908.002 Residency Allowance	2,400	0	2,400	0	0	0
101-701-000-910.000 Education & Training	3,603	725	2,370	500	4,740	4,740
101-701-000-913.000 Travel	923	0	0	2,200	8,700	8,700
101-701-000-915.000 Memberships & Dues	2,952	851	1,075	1,100	2,200	2,200
101-701-000-932.000 Vehicle Maintenance	65	0	0	0	0	0
101-701-000-963.000 Miscellaneous	0	0	500	500	500	500
	24,175	29,143	34,404	31,000	34,130	34,130
Capital Outlay:						
101-701-000-981.000 Vehicles	290	0	0	0	0	0
	290	0	0	0	0	0
Planning	164,177	259,249	224,224	227,170	234,974	234,974

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 728 Economic Development

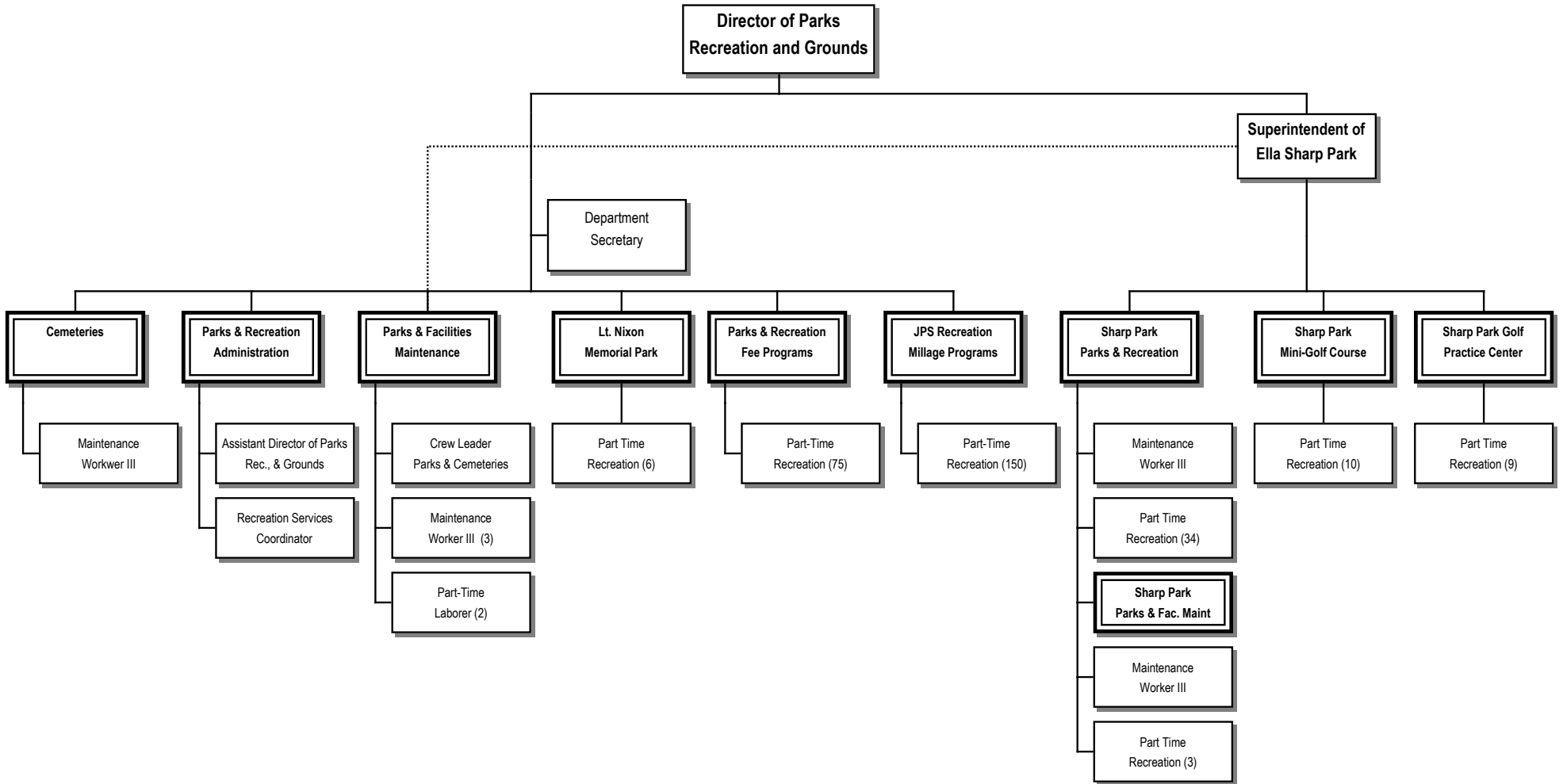
Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
101-728-000-703.000 Salaries and Wages	29,485	0	0	0	0	0
101-728-000-708.000 Unemployment	1	0	0	0	0	0
101-728-000-709.000 Employers FICA	3,058	0	0	0	0	0
101-728-000-716.001 Retirement-Contractual	7,599	0	0	0	0	0
101-728-000-718.000 Health Insurance	1,702	0	0	0	0	0
101-728-000-723.000 Health Ins.-MERS HSA	546	0	0	0	0	0
101-728-000-724.000 Workers Compensation	126	0	0	0	0	0
101-728-000-725.000 Other Fringe Benefits	427	0	0	0	0	0
	<u>42,944</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Material and Supplies:						
101-728-000-752.000 Office Supplies	527	0	0	0	0	0
101-728-000-791.000 Publications	125	0	0	0	0	0
	<u>652</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contractual and Other:						
101-728-000-818.049 Planning, Eng. & Design	200,933	19,690	40,000	40,000	40,000	40,000
101-728-000-853.000 Telephone	760	0	0	0	0	0
101-728-000-861.000 Auto Allowance	1,400	0	0	0	0	0
101-728-000-880.000 Community Promotion	23,239	54,965	45,000	80,000	80,000	80,000
101-728-000-913.000 Travel	49	0	0	0	0	0
101-728-000-915.000 Memberships and Dues	6,505	135	1,000	440	500	500
101-728-000-930.000 Bldg. Maint.(Incubator)	45,927	0	0	0	0	0
101-728-000-930.002 Bldg. Maint.-Hayes	33,251	11,836	25,000	12,000	11,900	11,900
	<u>312,064</u>	<u>86,626</u>	<u>111,000</u>	<u>132,440</u>	<u>132,400</u>	<u>132,400</u>
Capital Outlay:						
101-728-000-971.000 Land Acquisition	66,923	53,590	0	0	0	0
	<u>66,923</u>	<u>53,590</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Economic Development	<u>422,583</u>	<u>140,216</u>	<u>111,000</u>	<u>132,440</u>	<u>132,400</u>	<u>132,400</u>



City of Jackson
Fiscal Year 2022/23 Adopted Budget
General Fund
Parks, Recreation & Grounds Summary

<u>Activity #</u>	<u>Activity Name</u>	<u>Adopted Budget</u>
101-752	Parks, Recreation & Grounds Admin.	\$ 305,867
101-758	Lt. Nixon Memorial Park	100,476
101-771	Parks & Facilities Maintenance	<u>836,134</u>
General Fund Total - Parks, Recreation & Grounds		<u><u>\$ 1,242,477</u></u>

City of Jackson Parks, Recreation & Grounds Activity Personnel Chart



City of Jackson
Fiscal Year 2022/23 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Parks, Recreation & Grounds Administration</i>				
<i>Fund-Activity: 101-752</i>				
011	Recreation Services Coordinator	2		135,246
014	Assistant Director-Parks, Rec. & Grnds.	1		97,361
020	Director of Parks, Recreation & Grounds	1		132,151
307	Department Secretary	1		58,073
Activity Total		5		422,831
Less: Assistant Director 100% to Fund #297				-97,361
Dir. of Parks, Recreation & Grounds 20% to Fund #297				-39,645
Recreation Services Coordinator (1) 100% to Fund #297				-67,623
Activity Total				218,202

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 101 General Fund

Dept 752 Parks, Recreation & Grounds Administration

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
101-752-000-702.000 Termination Pay	8,567	0	0	0	0	0
101-752-000-703.000 Salaries and Wages	317,778	230,431	213,955	213,955	218,202	218,202
101-752-000-707.000 Wages-Temporary	17,965	230	0	0	0	0
101-752-000-708.000 Unemployment	42	15	16	100	105	105
101-752-000-709.000 Employers FICA	30,452	16,861	16,367	17,000	17,775	17,775
101-752-000-713.000 Overtime	185	338	300	300	300	300
101-752-000-715.000 Pension-General	46,798	26,742	25,696	27,000	28,540	28,540
101-752-000-716.000 Pension - MERS DC	6,980	2,612	1,890	2,669	2,720	2,720
101-752-000-716.001 Retirement-Contractual	948	321	1,000	0	0	0
101-752-000-718.000 Health Insurance	35,909	6,615	10,535	10,535	10,927	10,927
101-752-000-723.000 Health Ins.-MERS HSA	3,486	2,135	3,100	2,062	1,850	1,850
101-752-000-724.000 Workers Compensation	3,194	1,497	1,571	1,957	3,852	3,852
101-752-000-725.000 Other Fringe Benefits	2,337	1,180	2,010	2,010	2,646	2,646
	474,641	288,977	276,440	277,588	286,917	286,917
Material and Supplies:						
101-752-000-752.000 Office Supplies	3,411	2,625	3,500	3,500	3,500	3,500
101-752-000-761.000 Program Supplies	83	72	3,000	2,000	3,000	3,000
101-752-000-761.010 Prog. Supplies-MLK Ctr.	0	1,380	0	0	0	0
	3,494	4,077	6,500	5,500	6,500	6,500
Contractual and Other:						
101-752-000-818.000 Contractual Services	1,268	680	1,300	1,300	1,200	1,200
101-752-000-853.000 Telephone	4,629	4,219	5,000	5,000	5,000	5,000
101-752-000-861.000 Auto Allowance	0	33	100	100	100	100
101-752-000-908.002 Residency Allowance	3,600	1,800	1,800	1,800	1,800	1,800
101-752-000-910.000 Education & Training	0	0	1,000	900	4,000	4,000
101-752-000-931.001 Equipment Maintenance	164	0	250	250	150	150
101-752-000-931.002 Office Equipment Maintenance	240	0	250	250	200	200
	9,901	6,732	9,700	9,600	12,450	12,450
Parks, Recreation & Grounds Admin.	488,036	299,786	292,640	292,688	305,867	305,867

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 758 Lt. Nixon Memorial Park

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
101-758-000-707.000 Wages-Temporary	31,053	0	13,000	8,000	15,360	15,360
101-758-000-708.000 Unemployment	6	0	20	200	234	234
101-758-000-709.000 Employers FICA	2,726	0	995	612	1,224	1,224
101-758-000-724.000 Workers Compensation	313	0	1,142	1,404	2,808	2,808
	<u>34,098</u>	<u>0</u>	<u>15,157</u>	<u>10,216</u>	<u>19,626</u>	<u>19,626</u>
Material and Supplies:						
101-758-000-753.000 Chemicals	2,554	0	2,000	1,500	4,000	4,000
101-758-000-761.000 Program Supplies	-213	0	500	500	500	500
101-758-000-761.002 Program Supplies-Resale	2,329	0	3,000	3,000	5,000	5,000
101-758-000-776.000 Custodial Supplies	0	0	50	50	100	100
101-758-000-778.000 Equipment Maint. Supplies	67	0	1,000	1,000	1,000	1,000
	<u>4,737</u>	<u>0</u>	<u>6,550</u>	<u>6,050</u>	<u>10,600</u>	<u>10,600</u>
Contractual and Other:						
101-758-000-818.000 Contractual Services	3,467	1,666	1,500	15,000	30,000	30,000
101-758-000-853.000 Telephone	633	629	650	650	650	650
101-758-000-924.000 Utilities	18,938	10,528	22,000	10,000	19,000	19,000
101-758-000-930.000 Building Maintenance	6,359	925	10,000	15,000	10,000	10,000
101-758-000-931.001 Equipment Maintenance	0	0	10,000	13,000	10,600	10,600
	<u>29,397</u>	<u>13,748</u>	<u>44,150</u>	<u>53,650</u>	<u>70,250</u>	<u>70,250</u>
Lt. Nixon Memorial Park	68,232	13,748	65,857	69,916	100,476	100,476

Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Lt. Nixon Memorial Park</i>				
<i>Fund-Activity: 101-758</i>				
PT	Part Time - Recreation		<u>6</u>	<u>15,360</u>

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Parks & Facilities Maintenance</i>				
<i>Fund-Activity: 101-771</i>				
306	Maintenance Worker III	5		218,600
307	Crew Leader-Parks & Cemeteries	1		61,785
		<u>6</u>		<u>280,385</u>
	Add: Maintenance Worker III from # 208-771 (50%)			20,599
	Less: Crew Leader-Parks & Cemeteries to 101-567 (50%)			<u>-30,893</u>
	Activity Total			<u><u>270,091</u></u>

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 101 General Fund

Dept 771 Parks And Facilities Maintenance

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
101-771-000-702.000 Termination Pay	0	252	0	0	0	0
101-771-000-703.000 Salaries and Wages	190,301	171,753	178,504	211,772	270,091	270,091
101-771-000-707.000 Wages-Temporary	26,546	4,829	10,000	2,400	0	0
101-771-000-708.000 Unemployment	41	25	40	568	194	194
101-771-000-709.000 Employers FICA	17,399	13,594	16,257	18,050	24,749	24,749
101-771-000-713.000 Overtime	23,748	15,857	24,000	24,000	24,000	24,000
101-771-000-715.000 Pension-General	24,606	22,920	24,759	24,759	37,882	37,882
101-771-000-716.000 Pension - MERS DC	1,176	1,083	2,000	2,000	4,101	4,101
101-771-000-718.000 Health Insurance	38,375	32,560	34,910	60,346	57,308	57,308
101-771-000-723.000 Health Ins.-MERS HSA	1,850	1,707	2,000	13,504	5,550	5,550
101-771-000-724.000 Workers Compensation	2,329	2,055	2,214	2,214	7,242	7,242
101-771-000-725.000 Other Fringe Benefits	830	797	3,569	850	4,567	4,567
	327,201	267,432	298,253	360,463	435,684	435,684
Material and Supplies:						
101-771-000-759.000 Gasoline	841	4,035	5,000	5,000	5,000	5,000
101-771-000-761.000 Program Supplies	2,290	2,341	1,000	1,000	1,000	1,000
101-771-000-773.000 Laundry	2,495	3,088	2,500	3,000	3,000	3,000
101-771-000-776.000 Custodial Supplies	5,941	1,530	5,000	4,000	3,000	3,000
101-771-000-778.000 Equipment Maint. Supplies	13,918	20,618	15,000	15,500	15,000	15,000
101-771-000-783.000 Seed And Sod	2,247	835	5,000	5,000	3,000	3,000
	27,732	32,447	33,500	33,500	30,000	30,000
Contractual and Other:						
101-771-000-818.000 Contractual Services	144,649	171,095	145,000	170,000	175,000	175,000
101-771-000-853.000 Telephone	190	237	200	250	250	250
101-771-000-924.000 Utilities	72,593	73,002	73,000	73,000	73,000	73,000
101-771-000-930.000 Building Maintenance	7,496	2,697	30,000	5,000	33,000	33,000
101-771-000-931.001 Equipment Maintenance	5,713	1,840	5,000	5,000	3,000	3,000
101-771-000-932.000 Vehicle Maintenance	6,042	3,870	5,000	4,000	3,000	3,000
101-771-000-947.000 Vehicle Rental/Lease	0	0	50,000	43,200	43,200	43,200
	236,683	252,741	308,200	300,450	330,450	330,450
Capital Outlay:						
101-771-000-975.063 Park Imp.- Citywide	76,813	57,648	50,000	40,000	40,000	40,000
101-771-000-981.000 Vehicles/Enterprise Lease	0	3,039	0	3,039	0	0
101-771-000-985.000 Machinery & Equipment	0	6,205	6,205	6,205	0	0
	76,813	66,892	56,205	49,244	40,000	40,000
Parks And Facilities Maintenance	668,429	619,512	696,158	743,657	836,134	836,134

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 803 Historical District

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
101-803-000-702.000 Termination Pay	0	0	0	516	0	0
101-803-000-703.000 Salaries and Wages	7,512	7,187	7,783	8,500	8,552	8,552
101-803-000-708.000 Unemployment	1	1	1	4	4	4
101-803-000-709.000 Employers FICA	576	507	610	646	655	655
101-803-000-715.000 Pension-General	656	821	935	990	1,050	1,050
101-803-000-716.000 Pension-MERS DC	404	265	234	270	343	343
101-803-000-718.000 Health Insurance	686	626	658	624	697	697
101-803-000-723.000 Health Ins.-MERS HSA	346	176	185	168	185	185
101-803-000-724.000 Workers Compensation	25	22	25	28	55	55
101-803-000-725.000 Other Fringe Benefits	29	32	142	142	149	149
	<u>10,235</u>	<u>9,637</u>	<u>10,573</u>	<u>11,888</u>	<u>11,690</u>	<u>11,690</u>
Material and Supplies:						
101-803-000-752.000 Office Supplies	31	92	100	100	100	100
	<u>31</u>	<u>92</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>
Contractual and Other:						
101-803-000-880.000 Community Promotion	0	0	1,000	0	1,000	1,000
101-803-000-910.000 Education & Training	465	0	0	0	0	0
	<u>465</u>	<u>0</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>
Historical District	<u><u>10,731</u></u>	<u><u>9,729</u></u>	<u><u>11,673</u></u>	<u><u>11,988</u></u>	<u><u>12,790</u></u>	<u><u>12,790</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>			
Add: Planning/Zoning Code Enf. Inspector from Planning (10%)				<u>8,552</u>
				<u><u>8,552</u></u>

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Diversity, Equity & Inclusion</i>				
<i>Fund-Activity: 101-806</i>				
007	Office Administrator	1		50,565
020	Director of D.E.I.	1		118,114
	Activity Total	2		168,679

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 806 Diversity, Equity and Inclusion

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
101-806-000-703.000 Salaries and Wages	0	101,102	150,888	156,606	168,679	168,679
101-806-000-708.000 Unemployment	0	5	12	12	78	78
101-806-000-709.000 Employers FICA	0	7,352	11,543	11,543	12,953	12,953
101-806-000-715.000 Pension-General	0	11,938	18,514	18,514	20,319	20,319
101-806-000-716.000 Pension-MERS DC	0	0	1,309	1,374	1,374	1,374
101-806-000-718.000 Health Insurance	0	17,665	33,722	33,722	35,998	35,998
101-806-000-723.000 Health Ins.-MERS HSA	0	0	1,850	1,850	1,850	1,850
101-806-000-724.000 Workers Compensation	0	433	356	451	789	789
101-806-000-725.000 Other Fringe Benefits	0	524	2,833	1,032	3,095	3,095
	0	139,019	221,027	225,104	245,135	245,135
Material and Supplies:						
101-806-000-752.000 Office Supplies	0	3,255	6,000	6,000	6,000	6,000
101-806-000-791.000 Publications	0	0	1,000	1,000	1,000	1,000
	0	3,255	7,000	7,000	7,000	7,000
Contractual and Other:						
101-806-000-818.000 Contractual Services	0	14,537	2,575	4,603	5,000	5,000
101-806-000-853.000 Telephone	0	950	1,800	1,800	1,800	1,800
101-806-000-861.000 Auto Allowance	0	2,200	2,400	2,400	2,400	2,400
101-806-000-880. Comm. Pro.-RE Comm.	0	0	0	0	15,000	15,000
101-806-000-880. Comm. Pro.-HRC	0	0	0	0	15,000	15,000
101-806-000-900.000 Printing & Publishing	0	214	1,300	1,300	1,300	1,300
101-806-000-908.002 Residency Allowance	0	1,800	3,600	1,800	3,600	3,600
101-806-000-910.000 Education & Training	0	2,100	5,000	5,000	5,000	5,000
101-806-000-913.000 Travel	0	0	1,500	1,000	1,500	1,500
101-806-000-915.000 Memberships & Dues	0	0	1,000	1,000	1,000	1,000
	0	21,801	19,175	18,903	51,600	51,600
Capital Outlay:						
101-806-000-980.000 Office Furniture	0	1,852	1,500	1,852	2,500	2,500
	0	1,852	1,500	1,852	2,500	2,500
Diversity, Equity and Inclusion	0	165,927	248,702	252,859	306,235	306,235

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 965 Contributions to Other Funds

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Other Financing Uses:						
101-965-000-995.208 Cont.-Sharp Park Oper. Fd	175,000	150,000	165,000	165,000	175,000	175,000
101-965-000-995.246 Cont.-Cort.St. Redev. Fd.	865,881	0	0	0	0	0
101-965-000-995.248 Cont.-DDA Operating Fd.	0	0	75,000	65,000	0	0
101-965-000-995.252 Cont.-Bldg. Demo. Fd.	0	0	0	120,000	0	0
101-965-000-995.282 Cont.-Lead Grant Fd.	50,774	20,990	0	0	0	0
101-965-000-995.386 Cont..-2018 Cap.Imp.D/S	115,593	116,047	116,450	110,965	108,429	108,429
101-965-000-995.401 Cont.-Capital Projects Fund	0	0	0	0	0	0
101-965-000-995.488 Cont.-MLK CIA Fund	0	0	0	92,000	10,000	10,000
101-965-000-995.514 Cont.-Auto Parking Fund	11,000	0	0	0	0	0
101-965-000-995.518 Cont.-Parking Assmt. Fund	0	0	0	0	0	0
101-965-000-995.661 Cont.-Mtr Pool & Garage Fd	100,000	0	0	0	0	0
101-965-000-995.676 Cont.-Workers Comp. Fund	0	500,000	0	0	0	0
101-965-000-995.677 Cont.-Healthcare Self Ins.	0	400,000	0	0	0	0
	1,318,248	1,187,037	356,450	552,965	293,429	293,429
Contributions to Other Funds	1,318,248	1,187,037	356,450	552,965	293,429	293,429

(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 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 102 Budget Stabilization Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	33,808	20,101	36,000	22,000	25,000	25,000
Expenditures	33,808	20,101	36,000	22,000	25,000	25,000
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	1,603,500	1,603,500	1,603,500	1,603,500	1,603,500	1,603,500
Fund Balance - End of Year	1,603,500	1,603,500	1,603,500	1,603,500	1,603,500	1,603,500

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 102 Budget Stabilization Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
102-000-000-664.000 Interest	33,808	20,101	36,000	22,000	25,000	25,000
Total Revenues	33,808	20,101	36,000	22,000	25,000	25,000

Expenditure Detail

Fund 102 Budget Stabilization Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Contractual And Other:						
102-965-000-995.101 Cont.-General Fund	33,808	20,101	36,000	22,000	25,000	25,000
	33,808	20,101	36,000	22,000	25,000	25,000
Total Expenditures	33,808	20,101	36,000	22,000	25,000	25,000

Permanent Funds

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

(151) Cemetery Perpetual Maintenance Fund

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

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

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

Fiscal Year 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 151 Cemetery Perpetual Maintenance Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	77,674	40,906	78,346	37,000	37,000	37,000
Expenditures	45,325	4,393	45,500	5,000	5,000	5,000
Excess of Revenues Over (Under) Expenditures	32,349	36,513	32,846	32,000	32,000	32,000
Fund Balance - Beginning of Year	1,938,853	1,971,202	2,007,715	2,007,715	2,039,715	2,039,715
Fund Balance - End of Year	1,971,202	2,007,715	2,040,561	2,039,715	2,071,715	2,071,715

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 151 Cemetery Perpetual Maintenance Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
151-000-000-642.000 Charges For Services-Sales	32,349	36,513	32,846	32,000	32,000	32,000
151-000-000-664.000 Interest	45,325	4,393	45,500	5,000	5,000	5,000
Total Revenues	77,674	40,906	78,346	37,000	37,000	37,000

Expenditure Detail

Fund 151 Cemetery Perpetual Maintenance Fund
Dept 811 Cemetery Trust

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Other Financing Uses:						
151-811-000-995.101 Cont.-General Fund	45,325	4,393	45,500	5,000	5,000	5,000
	45,325	4,393	45,500	5,000	5,000	5,000
Total Expenditures	45,325	4,393	45,500	5,000	5,000	5,000

(155) Ella W. Sharp Park Endowment Fund

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

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

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

City of Jackson Fiscal Year 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 155 Ella W. Sharp Endowment Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	49,536	4,651	24,000	14,175	23,850	23,850
Expenditures	23,852	15,055	24,000	14,175	23,850	23,850
Excess of Revenues Over (Under) Expenditures	25,684	(10,404)	0	0	0	0
Fund Balance - Beginning of Year	1,116,664	1,142,348	1,131,944	1,131,944	1,131,944	1,131,944
Fund Balance - End of Year	1,142,348	1,131,944	1,131,944	1,131,944	1,131,944	1,131,944

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 155 Ella W. Sharp Endowment Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
155-000-000-655.000 Bond Interest	21,892	14,258	22,000	13,426	23,000	23,000
155-000-000-664.000 Interest	1,145	53	1,200	29	50	50
155-000-000-666.000 Dividends	815	744	800	720	800	800
155-000-000-669.000 Gain/Loss On Sales	0	0	0	0	0	0
155-000-000-670.000 Unrealized Gain (Loss)	25,684	-10,404	0	0	0	0
Total Revenues	49,536	4,651	24,000	14,175	23,850	23,850

Expenditure Detail

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

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Other Financing Uses:						
155-818-000-995.208 Cont.-Sharp Park Oper. Fd	23,852	15,055	24,000	14,175	23,850	23,850
	23,852	15,055	24,000	14,175	23,850	23,850
Total Expenditures	23,852	15,055	24,000	14,175	23,850	23,850

(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 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 160 Lloyd E. Mount Endowment Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	18,997	1,362	7,000	5,466	7,000	7,000
Expenditures	6,851	5,689	7,000	5,466	7,000	7,000
Excess of Revenues Over (Under) Expenditures	12,146	(4,327)	0	0	0	0
Fund Balance - Beginning of Year	292,258	304,404	300,077	300,077	300,077	300,077
Fund Balance - End of Year	304,404	300,077	300,077	300,077	300,077	300,077

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 160 Lloyd E. Mount Endowment Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
160-000-000-655.000 Bond Interest	6,843	5,682	6,900	5,458	6,900	6,900
160-000-000-664.000 Interest	8	8	100	8	100	100
160-000-000-670.000 Unrealized Gain (Loss)	12,146	-4,328	0	0	0	0
Total Revenues	18,997	1,362	7,000	5,466	7,000	7,000

Expenditure Detail

Fund 160 Lloyd E. Mount Endowment Fund

Dept 817 Lloyd E. Mount Endowment

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Other Financing Uses:						
160-817-000-995.208 Cont.-Sharp Park Oper. Fd	6,851	5,689	7,000	5,466	7,000	7,000
	6,851	5,689	7,000	5,466	7,000	7,000
Total Expenditures	6,851	5,689	7,000	5,466	7,000	7,000

Special Revenue Funds

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

(202) Major Street Fund

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

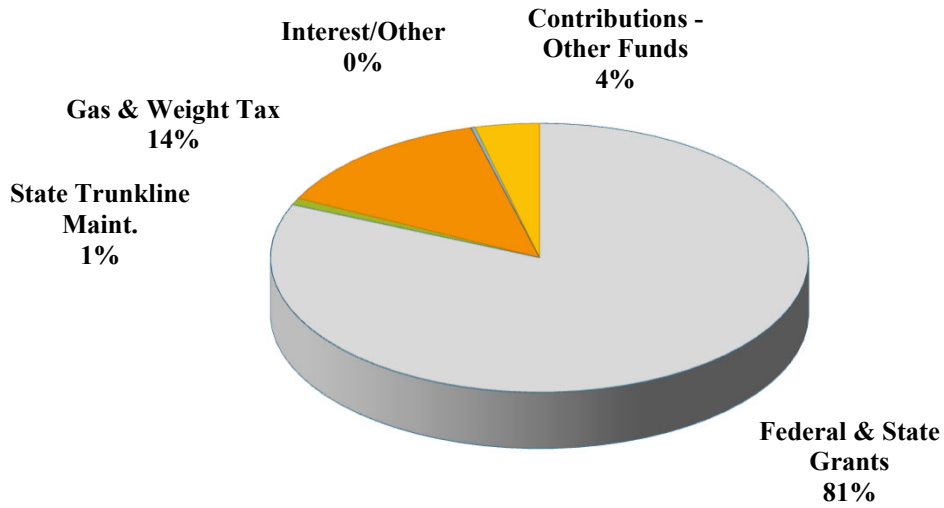
CHARACTER - This fund is to be used:

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

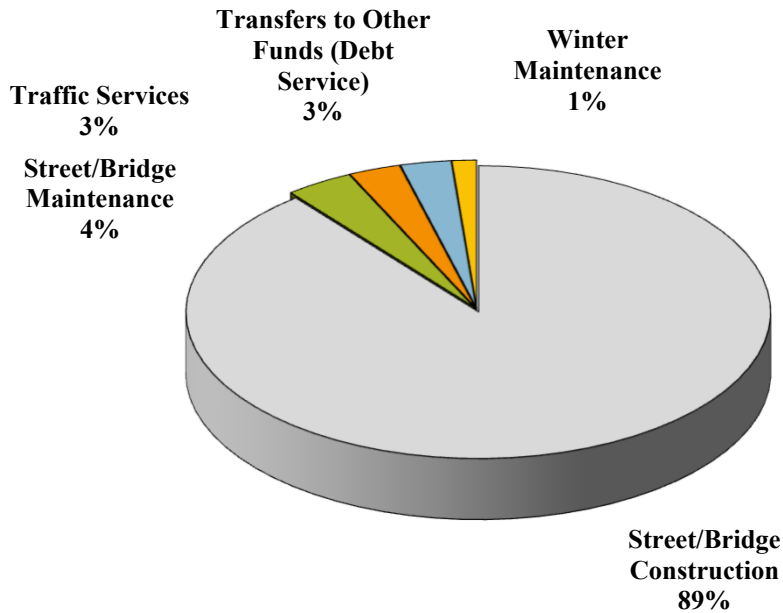
AUTHORITY - The Major Street Fund was established on July 1, 1972, as required by Act 51 of the Public Acts of 1951, as amended.

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Major Street Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2022/23 Adopted Budget
Major Street Fund
Summary of Revenues, Expenditures and Changes in Fund Balances

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues:						
Federal & State Grants	3,302,343	1,465,993	4,848,801	21,068,085	19,756,364	19,756,364
State Gas & Weight Tax	3,188,216	3,507,103	3,100,000	3,300,000	3,300,000	3,300,000
State Trunkline Maintenance	66,371	78,346	212,178	200,000	200,000	200,000
Interest	11,719	5,005	1,500	6,000	1,500	1,500
Miscellaneous	131,092	186,757	60,000	83,000	60,000	60,000
Contributions From Other Funds	3,788,662	2,684,119	455,355	781,498	935,645	935,645
	10,488,403	7,927,323	8,677,834	25,438,583	24,253,509	24,253,509
Expenditures:						
Street & Bridge Construction	3,004,330	3,701,024	1,618,287	1,920,339	2,038,094	2,038,094
Street & Bridge Maintenance	520,101	389,251	722,393	609,755	715,450	715,450
Traffic Services	647,501	777,064	788,029	792,115	707,223	707,223
Winter Maintenance	260,480	249,224	293,684	315,742	333,251	333,251
Trunkline Maintenance	67,631	74,842	212,178	211,108	211,272	211,272
State Highway Construction	4,273,063	2,835,074	7,071,775	23,353,995	20,033,306	20,033,306
Transfers To Other Funds	581,461	619,897	713,947	696,672	692,652	692,652
	9,354,567	8,646,376	11,420,293	27,899,726	24,731,248	24,731,248
Revenues Over (Under)						
Expenditures	1,133,836	(719,053)	(2,742,459)	(2,461,143)	(477,739)	(477,739)
Fund Balance - Beginning of Year	2,696,956	3,830,792	3,111,739	3,111,739	650,596	650,596
Fund Balance - End of Year	3,830,792	3,111,739	369,280	650,596	172,857	172,857

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 202 Major Street Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
202-000-000-478.000 Telecom Fee	146,128	152,036	132,000	132,000	132,000	132,000
202-000-000-501.000 Federal Grant	3,156,215	1,313,957	4,716,801	20,936,085	19,324,364	19,324,364
202-000-000-546.006 State Grant - Intercity Trail	0	0	0	0	300,000	300,000
202-000-000-569.000 Act 51 Gas & Weight Tax	3,188,216	3,507,103	3,100,000	3,300,000	3,300,000	3,300,000
202-000-000-582.005 Contrib. R2 Asset Mgt.	41,767	22,824	20,000	20,000	20,000	20,000
202-000-000-664.000 Interest	11,719	5,005	1,500	6,000	1,500	1,500
202-000-000-686.498 Trunkline Maintenance	66,371	78,346	212,178	200,000	200,000	200,000
202-000-000-687.676 Refunds & Rebates-W/Comp	0	29,880	0	0	0	0
202-000-000-687.677 Refunds & Rebates-Healthcar	0	21,094	0	0	0	0
202-000-000-688.451 Miscellaneous	30,000	65,198	25,000	3,000	25,000	25,000
202-000-000-688.463 Miscellaneous	1,115	4,380	0	0	0	0
202-000-000-688.474 Miscellaneous	58,210	43,381	15,000	60,000	15,000	15,000
202-000-000-699.245 Cont.-Public Imp. Fund	177,754.14	374,706.51	166,929	445,500	455,960	455,960
202-000-000-699.286 Cont.-CDBG Fund	200,323.96	187,127.35	35,227	35,227	0	0
202-000-000-699.425 Cont.-2017 MTF Bond Cont.	1,352,947	776,383	0	0	0	0
202-000-000-699.486 Cont.-2018 Cap. Imp. Bond	992,304	1,204,518	0	0	0	0
202-000-000-699.895 Cont.-Special Assessmt. Fd.	1,065,333	141,384	253,199	300,771	479,685	479,685
Total Revenues	10,488,403	7,927,323	8,677,834	25,438,583	24,253,509	24,253,509

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 451 Street & Bridge Construction

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
202-451-000-703.000 Salaries and Wages	105,403	109,659	163,345	160,634	177,744	177,744
202-451-000-707.000 Wages-Temporary	0	1717.76	2,160	1,718	2,160	2,160
202-451-000-708.000 Unemployment Comp.	3	6	17	14	94	94
202-451-000-709.000 Employers FICA	7,506	7,987	12,661	12,430	13,763	13,763
202-451-000-713.000 Overtime	0	57	0	131	0	0
202-451-000-715.000 Pension-General	12,791	13,118	20,026	19,726	21,809	21,809
202-451-000-716.000 Pension - MERS DC	210	419	1,349	1,027	3,691	3,691
202-451-000-718.000 Health Insurance	11,969	14,314	27,295	29,265	45,486	45,486
202-451-000-723.000 Health Ins. - MERS HSA	188	397	1,254	956	2,707	2,707
202-451-000-724.000 Workers Compensation	276	290	447	530	1,604	1,604
202-451-000-725.000 Other Fringe Benefits	313	491	2,015	850	2,510	2,510
	138,659	148,456	230,569	227,281	271,568	271,568
Material and Supplies:						
202-451-000-782.000 Materials	123,933	168,222	40,000	60,000	40,000	40,000
	123,933	168,222	40,000	60,000	40,000	40,000
Contractual and Other:						
202-451-000-818.000 Contractual Services	2,658,933	3,294,168	1,213,042	1,502,946	1,598,105	1,598,105
202-451-000-943.000 Equipment Rental - MP	0	0	3,000	1,000	3,000	3,000
202-451-000-961.641 PW Overhead	0	0	1,000	500	1,000	1,000
202-451-000-961.642 ENG Overhead	82,805	90,178	130,676	128,612	124,421	124,421
	2,741,738	3,384,346	1,347,718	1,633,058	1,726,526	1,726,526
Street Construction	3,004,330	3,701,024	1,618,287	1,920,339	2,038,094	2,038,094

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

<u>WORK PROJECT DETAIL</u>					
Work Project Titles:	Special Assessment	Fund Balance	CDBG	PIF	Total FY Cost
Major Bridge Inspection & Engineering	-	16,000	-	-	16,000
Major Street Construction - Misc	-	63,470	-	-	63,470
Major Street Planning & Permits	-	96,900	-	-	96,900
Major Street GIS	-	10,000	-	-	10,000
Major Street CPM Program	-	100,000	-	-	100,000
Bridge Reconstruction: S Cooper and Grand River (MDOT)	-	2,000	-	-	2,000
Bridge Rehab: E High #4537 over Grand River	-	214,652	-	-	214,652
Bridge Rehab: Glick Hwy over Grand River	-	2,000	-	-	2,000
Brown: Morrell to Michigan	49,923	60,450	-	-	110,373
Central Business District Streetscape Maintenance	-	32,920	-	-	32,920
E. Michigan Avenue Traffic Study	-	45,538	-	-	45,538
East Side Trail Study	-	22,000	-	-	22,000
East: Plymouth to Teneyck	142,857	(142,857)	-	-	-
East: Teneyck to Michigan	69,821	(69,821)	-	-	-
Elm: North to Floral	-	37,080	-	-	37,080
Greenwood: Griswold to Morrell	-	11,510	-	100,000	111,510
High: South to Executive	-	44,820	-	-	44,820
I-94 Interchanges at West and Elm	-	-	-	3,000	3,000
Intersection Realignment: Blackstone to Glick	-	9,557	-	-	9,557
Intersection Realignment: Blackstone to Lansing	-	14,195	-	-	14,195
MDOT/AMRAK RR Bridge Replacements (Jackson & Mechanic)	-	7,000	-	-	7,000
MLK Corridor Study	-	3,000	-	-	3,000
MLK Equality Trail Lighting: Weatherwax to Prospect	-	43,154	300,000	314,920	658,074
MLK Equality Trail Recon: West to Prospect	-	51,359	-	-	51,359
Morrell: Cooper to Belden	-	24,531	-	-	24,531
Structure Cover Repairs	-	25,640	-	-	25,640
Traffic Signal Reconstruction: Elm at Ganson	-	15,037	-	-	15,037
Traffic Signal Reconstruction: Fourth at Griswold	-	41,808	-	-	41,808
Traffic Signal Reconstruction: Fourth at Prospect	-	37,075	-	-	37,075
Traffic Signal Reconstruction: Greenwood at High	-	31,200	-	-	31,200
Traffic Signal Reconstruction: M50 and M106	-	5,000	-	-	5,000
Traffic Signal Reconstruction: West at Morrell	-	9,745	-	38,040	47,785
West & Franklin Intersection Reconstruction	-	95,607	-	-	95,607
Wildwood: West to Steward	108,270	(71,567)	-	-	36,703
Wisner: Wildwood to Ganson	108,813	(86,553)	-	-	22,260
	479,684	802,450	300,000	455,960	2,038,094

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 463 Street & Bridge Maintenance

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
202-463-000-703.000 Salaries and Wages	111,111	88,518	118,288	118,288	121,837	121,837
202-463-000-708.000 Unemployment Comp.	22	12	16	158	161	161
202-463-000-709.000 Employers FICA	9,330	6,348	10,023	9,877	10,231	10,231
202-463-000-713.000 Overtime	20,934	438	12,735	10,825	11,901	11,901
202-463-000-715.000 Pension-General	16,071	10,682	16,063	15,842	16,410	16,410
202-463-000-716.000 Pension - MERS DC	2,077	1,539	2,237	2,237	2,305	2,305
202-463-000-718.000 Health Insurance	21,959	14,641	44,121	23,416	26,928	26,928
202-463-000-723.000 Health Ins. - MERS HSA	3,169	2,544	3,462	3,462	3,566	3,566
202-463-000-724.000 Workers Compensation	1,442	943	1,872	1,872	1,928	1,928
202-463-000-725.000 Other Fringe Benefits	1,028	33	2,633	2,633	2,712	2,712
	187,143	125,698	211,450	188,610	197,979	197,979
Material and Supplies:						
202-463-000-782.000 Materials	81,900	21,069	111,959	95,425	115,525	115,525
	81,900	21,069	111,959	95,425	115,525	115,525
Contractual and Other:						
202-463-000-818.000 Contractual Services	1,180	632	52,000	1,850	52,000	52,000
202-463-000-943.000 Equipment Rental - MP	172,770	193,609	256,819	233,705	257,076	257,076
202-463-000-961.641 PW Overhead	76,846	48,243	90,165	90,165	92,870	92,870
202-463-000-961.642 ENG Overhead	262	0	0	0	0	0
	251,058	242,484	398,984	325,720	401,946	401,946
Street Maintenance	520,101	389,251	722,393	609,755	715,450	715,450

WORK PROJECT DETAIL

(See Detail Next Page)

Work Project Titles:						
Street Cleaning	243,114	203,541	305,471	284,600	308,025	308,025
Maintenance C&G Street	252,651	166,649	315,435	248,740	319,950	319,950
Catch Basin Maintenance	24,336	17,020	71,000	53,440	62,225	62,225
Maint. No C&G Streets	0	2,041	30,487	22,975	25,250	25,250
	520,101	389,251	722,393	609,755	715,450	715,450

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Work Project Detail

Fund 202 Major Street Fund

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

Dept.	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
<u>Street Cleaning:</u>							
700	Machine Sweeping	84,702	37,311	109,211	98,500	103,425	103,425
701	Haul Sweepings	11,581	9,588	21,420	20,260	22,200	22,200
702	Hand Cleaning	46,191	32,133	42,840	45,840	50,400	50,400
703	Leaf Pickup/Dropoff	100,640	124,509	132,000	120,000	132,000	132,000
		243,114	203,541	305,471	284,600	308,025	308,025
<u>Maintenance C&G Street:</u>							
705	Asphalt Patching	208,706	101,725	237,254	189,870	208,800	208,800
706	Concrete Patching	0	0	3,060	2,500	2,700	2,700
707	Curb & Gutter Repair	1,370	4,434	20,081	15,060	16,900	16,900
708	Crackfill	0	0	5,100	3,850	25,000	25,000
713	Parkway Maintenance	42,575	60,490	49,940	37,460	41,550	41,550
710	Birdbath Corrections	0	0	0	0	0	0
711	Chipseal	0	0	0	0	25,000	25,000
		252,651	166,649	315,435	248,740	319,950	319,950
<u>Catch Basin Maintenance:</u>							
712	Catch Basin Work	13,803	14,204	35,500	27,040	32,225	32,225
713	Clean Catch Basins	10,533	2,816	35,500	26,400	30,000	30,000
		24,336	17,020	71,000	53,440	62,225	62,225
<u>Maintenance No C&G Streets:</u>							
714	Asphalt Patching	0	0	3,121	2,345	2,580	2,580
709	Crackfill	0	0	0	0	0	0
717	Shoulder & Gutter Repair	0	0	1,040	780	870	870
718	Chipseal	0	0	0	0	0	0
720	Non Motorized Maintenance	0	0	5,202	3,990	4,380	4,380
715	Bridge Maintenance	0	2,041	8,843	6,640	7,300	7,300
725	Bike Lane Sweeping	0	0	2,081	1,570	1,720	1,720
727	Insurance deductible	0	0	10,200	7,650	8,400	8,400
751	Storm Water Utility	0	0	0	0	0	0
		0	2,041	30,487	22,975	25,250	25,250
		520,101	389,251	722,393	609,755	715,450	715,450

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 474 Traffic Services

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services						
202-474-000-703.000 Salaries and Wages	81,514	84,895	79,440	73,589	141,386	141,386
202-474-000-707.000 Wages-Temporary	3,124	3,596	6,480	4,895	6,480	6,480
202-474-000-708.000 Unemployment Comp.	7	9	8	8	75	75
202-474-000-709.000 Employers FICA	6,253	6,668	7,090	6,072	13,133	13,133
202-474-000-713.000 Overtime	2,414	1,673	6,757	888	23,812	23,812
202-474-000-715.000 Pension-General	10,133	10,606	10,568	10,016	20,270	20,270
202-474-000-716.000 Pension-MERS DC	431	915	656	1,248	2,936	2,936
202-474-000-718.000 Health Insurance	7,656	6,561	13,274	8,373	36,182	36,182
202-474-000-723.000 Health Ins. - MERS HSA	578	1,015	610	1,436	2,153	2,153
202-474-000-724.000 Workers Compensation	600	555	217	344	1,276	1,276
202-474-000-725.000 Other Fringe Benefits	307	380	980	343	1,996	1,996
	113,017	116,873	126,080	107,212	249,699	249,699
Material and Supplies:						
202-474-000-774.000 Small Tools	0	0	3,000	1,000	3,000	3,000
202-474-000-782.000 Materials	123,605	92,802	30,000	250,000	41,825	41,825
	123,605	92,802	33,000	251,000	44,825	44,825
Contractual and Other:						
202-474-000-818.000 Contractual Services	301,452	460,653	415,000	315,000	95,000	95,000
202-474-000-924.000 Utilities	33,716	24,641	35,000	35,000	40,000	40,000
202-474-000-931.001 Equipment Maintenance	0	2,419	62,631	15,000	101,060	101,060
202-474-000-943.000 Equipment Rental - MP	9,333	11,896	44,661	10,032	60,000	60,000
202-474-000-961.641 PW Overhead	25,601	21,838	24,300	20,375	4,500	4,500
202-474-000-961.642 ENG Overhead	40,777	45,942	47,357	38,496	112,139	112,139
	410,879	567,389	628,949	433,903	412,699	412,699
Traffic Services	647,501	777,064	788,029	792,115	707,223	707,223

<u>WORK PROJECT DETAIL</u>						
Work Project Titles:	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
780 Tr. Eng. Office-Mjr 1/2	107,554	101,361	130,000	96,000	100,000	100,000
781 Traffic Signals-City	246,060	384,056	280,000	270,000	285,046	285,046
781C Traffic Signals-Concord	1,317	508	500	250	500	500
781G Traffic Signals-Grass Lake	3,468	2,110	2,000	500	2,000	2,000
781H Traffic Signals-Hanover	0	191	0	200	200	200
781J Traffic Signals- Jackson County	17,307	25,335	12,500	20,000	15,000	15,000
781S State Signals-State (City Share)	5,139	0	0	0	0	0
781T Tree Trimming	0	19,158	20,000	18,950	20,000	20,000
782 Traffic Signs	109,213	118,824	110,000	100,000	100,000	100,000
783 Pavement Marking	40,087	75,780	77,000	69,800	77,000	77,000
784 Railroad Signals	6,001	6,256	6,500	6,000	6,500	6,500
788 Traffic Records & Studies	7,019	15,924	7,500	14,400	12,000	12,000
788A-G JACTS Traffic Counts, Etc.	0	0	7,500	0	7,500	7,500
794 Street Light Inventory	104,336	27,561	134,529	196,015	81,477	81,477
	647,501	777,064	788,029	792,115	707,223	707,223

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 478 Winter Maintenance

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
202-478-000-703.000 Salaries and Wages	20,106	15,024	30,467	30,467	31,076	31,076
202-478-000-708.000 Unemployment Comp.	10	13	12	12	12	12
202-478-000-709.000 Employers FICA	2,650	2,286	3,717	3,717	3,791	3,791
202-478-000-713.000 Overtime	16,723	16,656	18,123	18,123	18,485	18,485
202-478-000-715.000 Pension-General	4,574	3,805	5,957	5,957	6,081	6,081
202-478-000-716.000 Pension - MERS DC	468	494	878	878	896	896
202-478-000-718.000 Health Insurance	5,855	4,933	18,509	18,509	18,879	18,879
202-478-000-723.000 Health Ins. - MERS HSA	687	678	1,108	1,108	1,130	1,130
202-478-000-724.000 Workers Compensation	361	265	749	749	764	764
202-478-000-725.000 Other Fringe Benefits	139	119	1,053	1,053	1,074	1,074
	51,573	44,273	80,573	80,573	82,188	82,188
Material and Supplies:						
202-478-000-782.000 Materials	124,653	132,549	89,585	114,501	117,940	117,940
	124,653	132,549	89,585	114,501	117,940	117,940
Contractual and Other:						
202-478-000-818.000 Contractual Services	0	0	2,858	0	2,915	2,915
202-478-000-943.000 Equipment Rental - MP	63,333	56,569	89,084	89,084	97,992	97,992
202-478-000-961.641 PW Overhead	20,921	15,833	31,584	31,584	32,216	32,216
	84,254	72,402	123,526	120,668	133,123	133,123
Winter Maintenance	260,480	249,224	293,684	315,742	333,251	333,251

<u>WORK PROJECT DETAIL</u>							
Work Project Titles:							
790	Snowplowing	17,481	20,967	54,273	54,273	55,358	55,358
791	Hauling Snow	29,696	14,375	47,277	47,277	48,223	48,223
792	Salting	213,303	213,882	192,134	214,192	229,670	229,670
795	Winter Storm Cleanup	0	0	0	0	0	0
		260,480	249,224	293,684	315,742	333,251	333,251

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 498 Trunkline Maintenance

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
202-498-000-703.000 Salaries and Wages	5,062	5,966	36,096	34,541	33,994	33,994
202-498-000-708.000 Unemployment Comp.	1	2	6	100	100	100
202-498-000-709.000 Employers FICA	557	728	3,498	3,379	3,326	3,326
202-498-000-713.000 Overtime	2,764	4,167	9,629	9,629	9,479	9,479
202-498-000-715.000 Pension-General	948	1,216	5,160	5,420	5,334	5,334
202-498-000-716.000 Pension - MERS DC	69	119	757	757	757	757
202-498-000-718.000 Health Insurance	899	1,528	17,214	17,214	17,214	17,214
202-498-000-723.000 Health Ins. - MERS HSA	104	157	1,216	1,216	1,216	1,216
202-498-000-724.000 Workers Compensation	84	93	578	578	578	578
202-498-000-725.000 Other Fringe Benefits	33	36	1,024	1,024	1,024	1,024
	10,521	14,012	75,178	73,858	73,022	73,022
Material and Supplies:						
202-498-000-782.000 Materials	22,407	22,852	50,000	50,000	50,000	50,000
	22,407	22,852	50,000	50,000	50,000	50,000
Contractual and Other:						
202-498-000-818.000 Contractual Services	13,301	14,778	15,000	15,250	16,250	16,250
202-498-000-943.000 Equipment Rental	15,576	17,456	40,500	40,500	40,500	40,500
202-498-000-961.641 PW Overhead	5,826	5,744	31,500	31,500	31,500	31,500
	34,703	37,978	87,000	87,250	88,250	88,250
Trunkline Maintenance	67,631	74,842	212,178	211,108	211,272	211,272

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 505 State Highway Construction

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Contractual and Other:						
202-505-000-950.000 State Highway Const.-City	1,116,848	1,521,117	2,354,974	2,417,910	708,942	708,942
202-505-000-950.001 State Highway Const.-Fed/St.	3,156,215	1,313,957	4,716,801	20,936,085	19,324,364	19,324,364
	<u>4,273,063</u>	<u>2,835,074</u>	<u>7,071,775</u>	<u>23,353,995</u>	<u>20,033,306</u>	<u>20,033,306</u>
State Highway Construction	<u>4,273,063</u>	<u>2,835,074</u>	<u>7,071,775</u>	<u>23,353,995</u>	<u>20,033,306</u>	<u>20,033,306</u>

Work Project Titles:	Fund Balance	Federal & State Grants	Total
Past MDOT Projects	11,000	-	11,000
Bridge Rehab: E High #4537 over Grand River	27,520	522,870	550,390
Brown: Morrell to Michigan	61,850	354,650	416,500
Greenwood: Griswold to Morrell	91,996	414,868	506,864
MDOT/AMRAK RR Bridge Replacements (Jackson & Mechanic)	5,000	16,422,228	16,427,228
Traffic Signal Reconstruction: Elm at Ganson	16,067	99,603	115,670
Traffic Signal Reconstruction: Fourth at Griswold	72,831	117,204	190,035
Traffic Signal Reconstruction: Fourth at Prospect	33,704	134,818	168,522
Traffic Signal Reconstruction: Greenwood at High	48,000	192,000	240,000
Traffic Signal Reconstruction: M50 and M106	81,579	-	81,579
Traffic Signal Reconstruction: West at Morrell	45,758	321,819	367,577
West & Franklin Intersection Reconstruction	169,137	566,304	735,441
Wildwood: West to Steward	27,700	110,800	138,500
Wisner: Wildwood to Ganson	16,800	67,200	84,000
	<u>708,942</u>	<u>19,324,364</u>	<u>20,033,306</u>

Fund 202 Major Street Fund
Dept 966 Transfers To Other Funds

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Other Financing Sources/Uses:						
202-966-000-995.203 Cont.-Local Street Fund	0	0	0	0	0	0
202-966-000-995.352 Cont.-2017 MTF Bond D/S	479,619	517,655	611,350	511,679	511,890	511,890
202-966-000-995.386 Cont.-2018 Cap.Imp.Bond D/	101,842	102,242	102,597	184,993	180,762	180,762
	<u>581,461</u>	<u>619,897</u>	<u>713,947</u>	<u>696,672</u>	<u>692,652</u>	<u>692,652</u>
*Transfers To Other Funds	<u>581,461</u>	<u>619,897</u>	<u>713,947</u>	<u>696,672</u>	<u>692,652</u>	<u>692,652</u>

(203) Local Street Fund

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

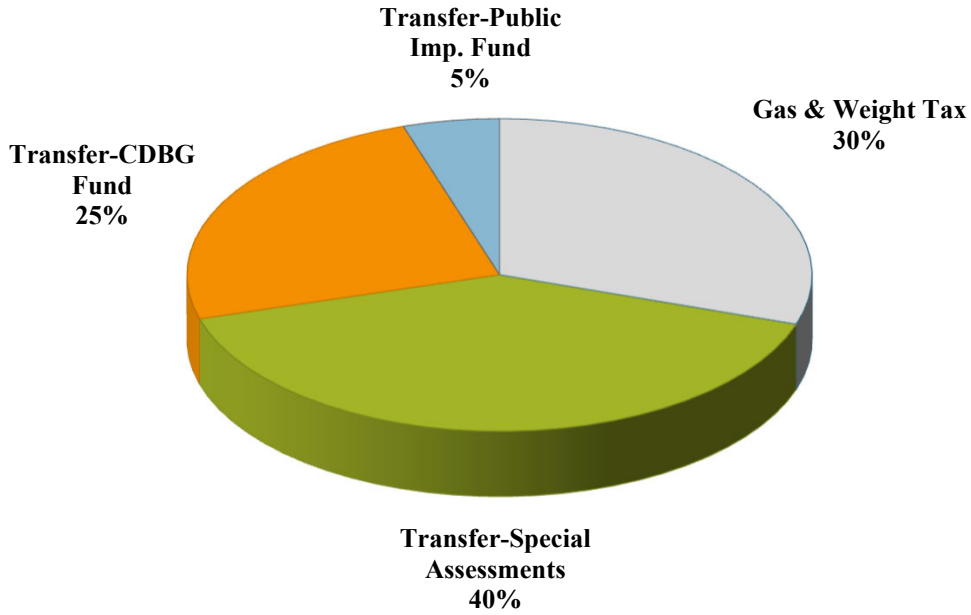
CHARACTER - This Fund is to be used:

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

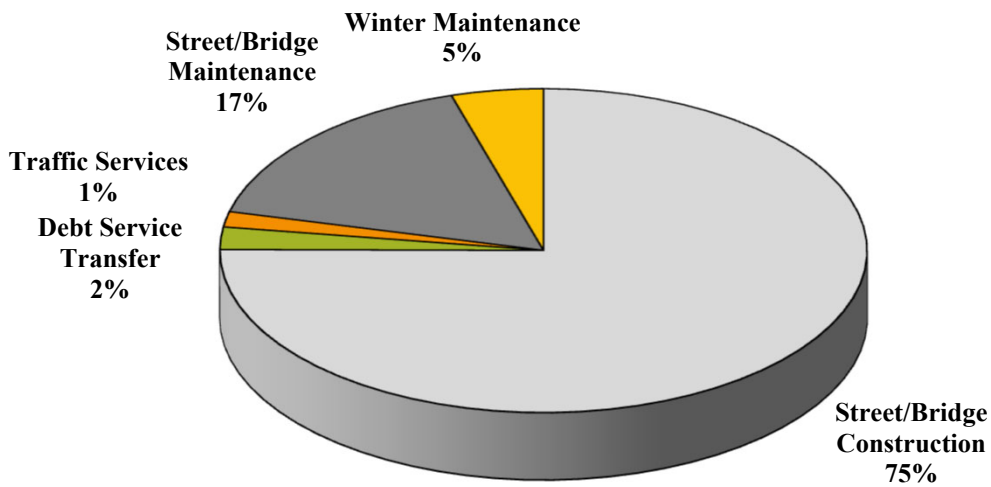
AUTHORIZATION- The Local Street Fund was established on July 1, 1972, as required by Act 51 of the Public Acts of 1951, as amended.

**City of Jackson
Fiscal Year 2022/23 Adopted Budget
Local Street Fund**

Revenues



Expenses



City of Jackson
Fiscal Year 2022/23 Adopted Budget
Local Street Fund
Summary of Revenues, Expenditures and Changes in Fund Balances

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues:						
State Gas & Weight Tax	967,180	1,063,987	825,000	870,000	870,000	870,000
Interest/Miscellaneous	25,536	74,202	1,500	2,000	1,500	1,500
Contributions From Other Funds	650,476	1,150,908	1,679,588	784,133	2,017,876	2,017,876
	1,643,192	2,289,097	2,506,088	1,656,133	2,889,376	2,889,376
Expenditures:						
Street & Bridge Construction	1,622,851	2,214,678	1,887,274	1,249,520	2,926,348	2,926,348
Street & Bridge Maintenance	429,295	426,992	625,166	561,759	645,077	645,077
Traffic Services	728	633	2,567	2,477	59,992	59,992
Winter Maintenance	102,555	131,670	161,116	170,496	179,348	179,348
Transfers To Other Funds	103,417	103,824	104,185	89,322	87,279	87,279
	2,258,846	2,877,797	2,780,308	2,073,574	3,898,044	3,898,044
Revenues Over (Under)						
Expenditures	(615,654)	(588,700)	(274,220)	(417,441)	(1,008,668)	(1,008,668)
Fund Balance - Beginning of Year	2,951,237	2,335,583	1,746,883	1,746,883	1,329,442	1,329,442
Fund Balance - End of Year	2,335,583	1,746,883	1,472,663	1,329,442	320,774	320,774

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 203 Local Street Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
203-000-000-569.000 Act 51 Gas & Weight Tax	967,180	1,063,987	825,000	870,000	870,000	870,000
203-000-000-664.000 Interest	25,536	3,975	1,500	2,000	1,500	1,500
203-000-000-687.676 Refunds & Rebates-W/Comp	0	13,410	0	0	0	0
203-000-000-687.677 Refunds & Rebates-Healthcar	0	8,063	0	0	0	0
203-000-000-698.463 Miscellaneous	0	48,754	0	0	0	0
203-000-000-699.202 Cont.-Major Street Fund	0	0	0	0	0	0
203-000-000-699.245 Cont.-Public Improvemt. Fd.	58,936	181,194	505,759	227,188	144,040	144,040
203-000-000-699.286 Cont.-CDBG Fund	297,460	788,734	735,408	310,061	709,615	709,615
203-000-000-699.486 Cont.-2018 Cap Imp Bond	217,498	0	0	0	0	0
203-000-000-699.895 Cont.-Special Assessmt. Fd.	76,582	180,980	438,421	246,884	1,164,221	1,164,221
Total Revenues	1,643,192	2,289,097	2,506,088	1,656,133	2,889,376	2,889,376

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 451 Street & Bridge Construction

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services :						
203-451-000-703.000 Salaries and Wages	15,040	19,542	23,536	32,274	24,784	24,784
203-451-000-707.000 Wages -Temporary	0	161	0	200	0	0
203-451-000-708.000 Unemployment Comp.	1	1	2	3	13	13
203-451-000-709.000 Employers FICA	1,091	1,384	1,800	2,484	1,896	1,896
203-451-000-713.000 Overtime	0	2,321	0	0	0	0
203-451-000-715.000 Pension-General	1,884	62	2,885	3,960	3,041	3,041
203-451-000-716.000 Pension - MERS DC	0	3,047	194	0	515	515
203-451-000-718.000 Health Insurance	2,265	97	3,933	6,371	6,342	6,342
203-451-000-723.000 Health Ins. - MERS HSA	0	90	181	0	377	377
203-451-000-724.000 Workers Compensation	49	89	64	120	224	224
203-451-000-725.000 Other Fringe Benefits	67		290	175	350	350
	20,397	26,794	32,885	45,587	37,542	37,542
Material and Supplies:						
203-451-000-782.000 Materials	16,973	65,507	1,500	6,000	1,500	1,500
	16,973	65,507	1,500	6,000	1,500	1,500
Contractual and Other:						
203-451-000-818.000 Contractual Services	1,570,915	2,101,280	1,831,621	1,174,341	2,867,630	2,867,630
203-451-000-943.000 Equipment Rental - MP	0	3,534	500	500	500	500
203-451-000-961.641 PW Overhead	0	2,138	500	500	500	500
203-451-000-961.642 ENG Overhead	14,566	15,425	20,268	22,592	18,676	18,676
	1,585,481	2,122,377	1,852,889	1,197,933	2,887,306	2,887,306
Street Construction	1,622,851	2,214,678	1,887,274	1,249,520	2,926,348	2,926,348

Work Project Titles:	Funding				Total Cost	
	Spec.	Assmts.	Fund Balance	CDBG/Other		PIF
Local St. Const.-Misc.	-	-	11,000	-	-	11,000
Local Street Planning & Permits	-	-	10,000	-	-	10,000
Local Street CPM Program	-	-	18,250	-	-	18,250
Alley: 1st E/o Jackson from Mason to Glick	-	-	-	-	58,386	58,386
Arnold: Cooper to East	118,055	-	55,965	-	-	174,020
Biddle: Greenwood to Williams	20,450	-	(20,450)	-	-	-
Burr: Cooper to State	97,000	-	426,250	-	-	523,250
Burr: State to Waterloo	36,000	-	215,850	-	-	251,850
Central Business District Streetscape Maintenance	-	-	32,920	-	-	32,920
Deyo: Elm to Gorham	156,728	-	94,697	-	-	251,425
Durand Drainage: Williamson to Wildwood	-	-	-	-	12,500	12,500
Dwight: Chapin to Tyson	97,511	-	56,734	-	-	154,245
East: Plymouth to Michigan	212,679	-	104,851	-	-	317,530
Grinnell: Norfolk to Wildwood	158,941	-	45,589	-	-	204,530
McBride: Fourth to First	250,080	-	4,735	-	-	254,815
Pearl Drainage: Blackstone to Jackson	-	-	-	-	26,142	26,142
Perrine: Michigan to Pearl	-	-	77,411	115,750	-	193,161
Perrine: Pearl to Burr	-	-	38,062	347,250	32,920	418,232
Washington Sidewalk: Mechanic to MLK	-	-	-	-	14,092	14,092
Williams: Biddle to Wilkins	15,584	-	(15,584)	-	-	-
	1,163,028	1,156,280	463,000	463,000	144,040	2,926,348

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 463 Street & Bridge Maintenance

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
203-463-000-703.000 Salaries and Wages	89,126	98,459	97,391	110,052	112,253	112,253
203-463-000-708.000 Unemployment Comp.	9	11	13	125	128	128
203-463-000-709.000 Employers FICA	6,746	6,811	8,113	8,916	9,134	9,134
203-463-000-713.000 Overtime	5,539	393	8,657	6,493	7,142	7,142
203-463-000-715.000 Pension-General	11,546	11,535	13,001	14,300	14,650	14,650
203-463-000-716.000 Pension - MERS DC	1,690	1,877	2,386	2,886	2,944	2,944
203-463-000-718.000 Health Insurance	16,682	18,388	33,968	33,968	34,647	34,647
203-463-000-723.000 Health Ins. - MERS HSA	2,752	3,135	3,813	4,620	4,712	4,712
203-463-000-724.000 Workers Compensation	1,052	1,006	1,718	1,718	1,752	1,752
203-463-000-725.000 Other Fringe Benefits	325	402	2,414	2,414	2,462	2,462
	135,467	142,017	171,474	185,492	189,824	189,824
Material and Supplies:						
203-463-000-782.000 Materials	64,162	69,780	140,895	87,485	143,875	143,875
	64,162	69,780	140,895	87,485	143,875	143,875
Contractual and Other:						
203-463-000-818.000 Contractual Services	6,474	4,544	59,300	10,000	10,000	10,000
203-463-000-943.000 Equipment Rental - MP	170,934	158,556	189,868	208,855	229,741	229,741
203-463-000-961.641 PW Overhead	52,258	52,095	63,629	69,927	71,637	71,637
	229,666	215,195	312,797	288,782	311,378	311,378
Street Maintenance	429,295	426,992	625,166	561,759	645,077	645,077

WORK PROJECT DETAIL

(See Detail Next Page)

Work Project Titles:	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Street Cleaning	173,484	119,268	189,558	184,473	213,524	213,524
Maintenance C&G Streets	197,553	250,858	332,352	291,482	327,322	327,322
Maintenance Catch Basins	35,743	38,410	65,214	53,432	64,775	64,775
Maint. No C&G Streets	22,515	18,456	38,042	32,372	39,456	39,456
	429,295	426,992	625,166	561,759	645,077	645,077

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

WORK PROJECT DETAIL

Fund 203 Local Street Fund

Dept 463 Street & Bridge Maintenance

Dept.	Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
<u>Street Cleaning:</u>							
900	Machine Sweeping	104,598	72,470	122,040	109,836	122,033	122,033
901	Haul Sweepings	27,860	14,728	25,500	35,700	41,414	41,414
902	Hand Cleaning	32,050	29,355	31,518	29,487	40,077	40,077
903	Leaf Pickup	0	0	0	0	0	0
904	Clean Alleys	8,976	2,715	10,500	9,450	10,000	10,000
		173,484	119,268	189,558	184,473	213,524	213,524
<u>Maintenance C&G Streets:</u>							
905	Asphalt Patching	142,026	188,339	228,509	198,803	221,575	221,575
906	Concrete Patching	0	0	3,000	2,700	3,000	3,000
907	Curb & Gutter Repair	9,423	11,501	20,000	18,000	20,860	20,860
908	Crackfill	0	0	5,200	3,900	5,000	5,000
909	Parkway Maintenance	46,104	51,018	75,643	68,079	76,887	76,887
911	Chipseal	0	0	0	0	0	0
		197,553	250,858	332,352	291,482	327,322	327,322
<u>Maintenance Catch Basins:</u>							
912	Catch Basin Work	22,647	36,330	25,214	21,432	26,575	26,575
913	Clean Catch Basins	13,096	2,080	40,000	32,000	38,200	38,200
		35,743	38,410	65,214	53,432	64,775	64,775
<u>Maintenance No C&G Streets:</u>							
914	Grade & Gravel	20,099	16,029	21,012	18,911	22,289	22,289
915	Asphalt Patching	0	0	0	0	0	0
916	Crackfill	0	0	0	0	0	0
917	Dust Prevention	2,416	2,427	4,590	4,131	4,550	4,550
918	Shoulder & Gutter Repair	0	0	8,240	6,180	8,404	8,404
921	Alleyway Maintenance	0	0	0	0	0	0
922	Bridge Maintenance	0	0	4,200	3,150	4,213	4,213
933	Streetscape Maintenance	0	0	0	0	0	0
		22,515	18,456	38,042	32,372	39,456	39,456
		429,295	426,992	625,166	561,759	645,077	645,077

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 474 Traffic Services

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
203-474-000-703.000 Salaries and Wages	339	326	500	500	24,969	24,969
203-474-000-708.000 Unemployment Comp.	0	0	0	0	13	13
203-474-000-709.000 Employers FICA	25	24	61	61	1,910	1,910
203-474-000-713.000 Overtime	0	0	300	280	0	0
203-474-000-715.000 Pension-General	42	39	98	101	3,064	3,064
203-474-000-716.000 Pension-MERS DC	3	7	4	6	519	519
203-474-000-718.000 Health Insurance	6	0	84	96	6,382	6,382
203-474-000-723.000 Health - MERS H.S.A.	4	10	4	8	380	380
203-474-000-724.000 Workers Compensation	4	2	1	4	225	225
203-474-000-725.000 Other Fringe Benefits	1	1	6	6	352	352
	424	409	1,058	1,062	37,814	37,814
Material and Supplies:						
203-474-000-782.000 Materials	0	0	200	200	1,200	1,200
	0	0	200	200	1,200	1,200
Contractual and Other:						
203-474-000-943.000 Equipment Rental - MP	87	138	584	500	3,500	3,500
203-474-000-961.641 DPW Overhead	217	86	725	715	0	0
203-474-000-961.642 ENG Overhead	0	0	0	0	17,478	17,478
	304	224	1,309	1,215	20,978	20,978
Traffic Services	728	633	2,567	2,477	59,992	59,992

WORK PROJECT DETAIL

Work Project Titles:							
980	Traffic Office -1/2 Local St.	0	0	1,000	1,000	5,000	5,000
981	Traffic Signs	728	633	1,567	1,477	54,992	54,992
982	Pavement Marking	0	0	0	0	0	0
		728	633	2,567	2,477	59,992	59,992

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 478 Winter Maintenance

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services						
203-478-000-703.000 Salaries and Wages	8,352	13,576	22,183	22,183	22,627	22,627
203-478-000-707.000 Wages-Temporary	0	0	0	0	0	0
203-478-000-708.000 Unemployment Comp.	3	7	6	100	102	102
203-478-000-709.000 Employers FICA	750	1,148	2,214	2,214	2,259	2,259
203-478-000-713.000 Overtime	2,039	2,348	6,764	6,764	6,899	6,899
203-478-000-715.000 Pension-General	1,291	1,912	3,549	3,549	3,620	3,620
203-478-000-716.000 Pension - MERS DC	168	314	651	651	664	664
203-478-000-718.000 Health Insurance	1,563	2,439	8,287	8,287	9,530	9,530
203-478-000-723.000 Health Ins. - MERS HSA	247	434	661	661	674	674
203-478-000-724.000 Workers Compensation	121	169	447	447	456	456
203-478-000-725.000 Other Fringe Benefits	40	55	628	628	641	641
	14,574	22,402	45,390	45,484	47,472	47,472
Material and Supplies:						
203-478-000-782.000 Materials	55,993	55,540	46,430	55,716	57,387	57,387
	55,993	55,540	46,430	55,716	57,387	57,387
Contractual and Other:						
203-478-000-943.000 Equipment Rental - MP	25,382	44,528	47,586	47,586	52,345	52,345
203-478-000-961.641 PW Overhead	6,606	9,200	21,710	21,710	22,144	22,144
	31,988	53,728	69,296	69,296	74,489	74,489
Winter Maintenance	102,555	131,670	161,116	170,496	179,348	179,348

<u>WORK PROJECT DETAIL</u>							
Work Project Titles:							
990	Snowplowing	9,992	17,731	38,100	38,194	38,958	38,958
991	Hauling Snow	0	14,648	16,800	16,800	17,136	17,136
992	Salting	92,563	99,291	106,216	115,502	123,254	123,254
		102,555	131,670	161,116	170,496	179,348	179,348

Fund 203 Local Street Fund
Dept 966 Transfers To Other Funds

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Other Financing Sources/Uses:						
203-966-000-995.386 Cont.-2018 Cap.Imp.Bond D/	103,417	103,824	104,185	89,322	87,279	87,279
	103,417	103,824	104,185	89,322	87,279	87,279
Transfers To Other Funds	103,417	103,824	104,185	89,322	87,279	87,279

(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".



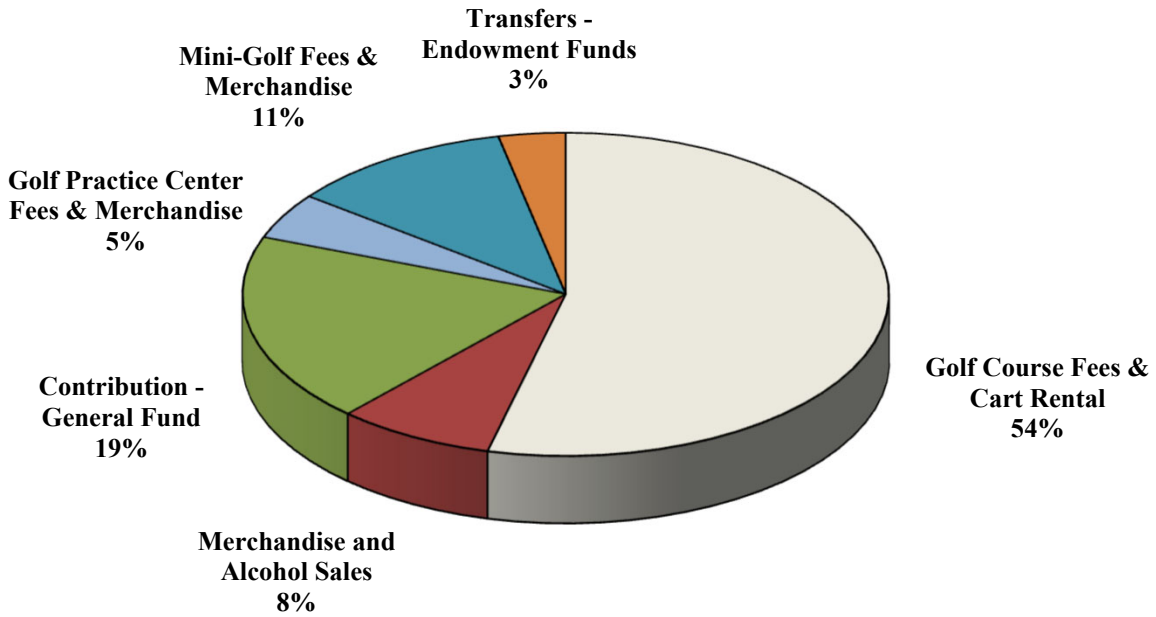
City of Jackson Fiscal Year 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 208 Ella W. Sharp Park Operating Fund

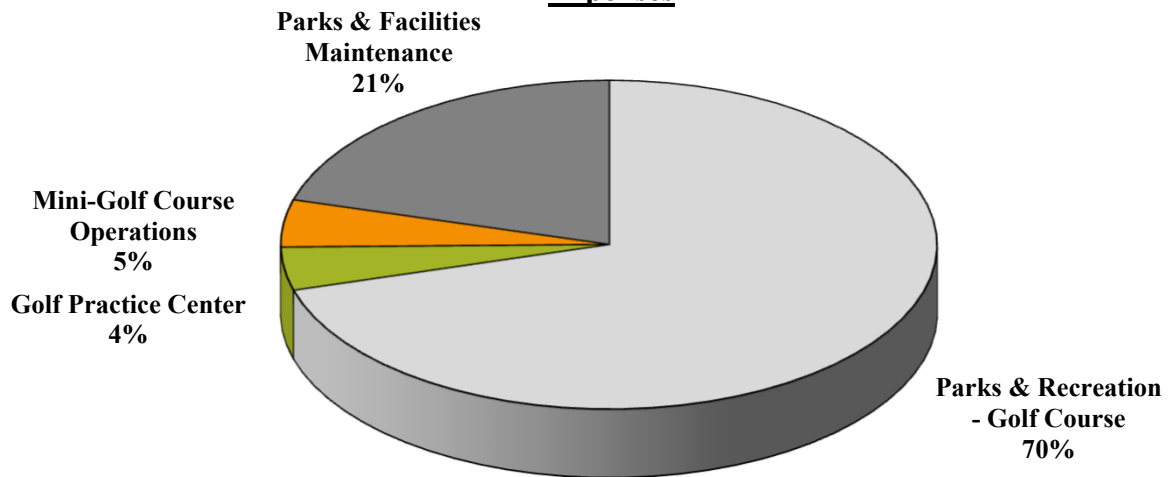
	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues:						
General	394,232	589,383	488,100	582,750	569,250	569,250
Golf Practice Center	0	31,986	36,500	41,000	42,500	42,500
Sharp Park Mini-Golf Course	82,222	88,879	124,000	88,900	104,000	104,000
Parks & Facilities Maintenance	205,703	170,744	196,000	184,641	205,850	205,850
	682,157	880,992	844,600	897,291	921,600	921,600
Expenditures:						
Parks & Recreation	480,322	576,788	574,040	639,346	695,699	695,699
Golf Practice Center	549	22,218	35,708	31,130	41,865	41,865
Mini-Golf Course	33,311	18,084	50,062	33,182	45,807	45,807
Parks & Facilities Maintenance	153,469	148,766	181,862	184,953	203,370	203,370
	667,651	765,856	841,672	888,611	986,741	986,741
Excess of Revenues Over (Under)						
Expenditures	14,506	115,136	2,928	8,680	(65,141)	(65,141)
Fund Balance - Beginning of Year	28,297	42,803	157,939	157,939	166,619	166,619
Fund Balance - End of Year	42,803	157,939	160,867	166,619	101,478	101,478

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Ella Sharp Park Operating Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 208 Ella W. Sharp Park Operating Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
<i>Dept 000 General (Incl. Golf Course):</i>						
208-000-000-644.001 Golf Balls-Tees-Pullcarts	11,079	13,634	15,500	15,250	16,500	16,500
208-000-000-644.002 Merchandise	18,697	34,432	29,500	35,250	35,000	35,000
208-000-000-644.003 Golf Cart Rental	123,726	198,401	169,500	198,500	195,000	195,000
208-000-000-645.001 Golf Fees	206,728	306,039	228,500	294,500	285,000	285,000
208-000-000-645.008 Concessions-Alcohol Sales	26,811	36,749	45,000	39,000	37,500	37,500
208-000-000-664.000 Interest	238	128	100	250	250	250
208-000-000-688.000 Miscellaneous	118	0	0	0	0	0
208-000-000-698.000 Insurance Refund	4,184	0	0	0	0	0
208-000-000-699.508 Cont.-S.P. Golf Center Fd.	2,651	0	0	0	0	0
	394,232	589,383	488,100	582,750	569,250	569,250
<i>Dept 753 Golf Practice Center:</i>						
208-753-000-644.002 Merchandise	0	514	1,500	1,500	1,500	1,500
208-753-000-645.001 Golf Fees	0	31,472	35,000	39,500	41,000	41,000
	0	31,986	36,500	41,000	42,500	42,500
<i>Dept 754 Sharp Park Mini-Golf Course:</i>						
208-754-000-644.002 Merchandise	5,844	8,454	9,000	7,500	9,000	9,000
208-754-000-645.001 Golf Fees	76,378	80,425	115,000	81,400	95,000	95,000
	82,222	88,879	124,000	88,900	104,000	104,000
<i>Dept 771 Parks & Facilities Maintenance:</i>						
208-771-000-699.101 Contribution - General Fund	175,000	150,000	165,000	165,000	175,000	175,000
208-771-000-699.155 Cont.-Sharp Pk. Endow. Fd.	23,852	15,055	24,000	14,175	23,850	23,850
208-771-000-699.160 Cont.-L. Mount Endow. Fd.	6,851	5,689	7,000	5,466	7,000	7,000
	205,703	170,744	196,000	184,641	205,850	205,850
Total Revenues	682,157	880,992	844,600	897,291	921,600	921,600

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Parks & Recreation</i>				
<i>Fund-Activity: 208-751</i>				
014	Superintendent of Ella Sharp Park	1		97,364
306	Maintenance Worker III	1		49,362
PT	Part Time - Recreation		34	161,932
		<u>2</u>	<u>34</u>	<u>308,658</u>
Less: To 208-771 - Superintendent of Ella Sharp Park (50%)				-48,682
To 208-771 - Maintenance Worker III (50%)				<u>-24,681</u>
Activity Total				<u><u>235,295</u></u>

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

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

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
208-751-000-702.000 Termination Pay	0	0	0	0	0	0
208-751-000-703.000 Salaries and Wages	64,342	70,091	69,484	71,134	73,363	73,363
208-751-000-707.000 Wages-Temporary	107,118	155,061	130,500	145,000	161,932	161,932
208-751-000-708.000 Unemployment Comp.	61	88	216	216	1,248	1,248
208-751-000-709.000 Employers FICA	13,244	17,025	15,299	17,108	18,464	18,464
208-751-000-713.000 Overtime	6,330	6,178	7,500	7,500	6,000	6,000
208-751-000-715.000 Pension-General	8,595	9,140	9,439	9,439	9,738	9,738
208-751-000-716.000 Pension - MERS DC	724	827	934	934	2,868	2,868
208-751-000-718.000 Health Insurance	11,375	11,964	12,562	12,562	13,402	13,402
208-751-000-723.000 Health - MERS HSA	925	925	925	925	925	925
208-751-000-724.000 Workers Compensation	1,664	2,116	1,760	2,009	4,239	4,239
208-751-000-725.000 Other Fringe Benefits	287	251	1,121	1,121	1,153	1,153
	214,665	273,666	249,740	267,948	293,332	293,332
Material and Supplies:						
208-751-000-759.000 Gasoline	4,660	6,209	7,500	10,000	10,000	10,000
208-751-000-761.000 Program Supplies	6,444	13,124	10,000	12,500	10,000	10,000
208-751-000-761.002 Program Supplies for Resale	110,526	134,174	120,000	125,000	140,000	140,000
208-751-000-773.000 Laundry	1,016	1,512	1,700	1,700	1,700	1,700
208-751-000-776.000 Custodial Supplies	1,610	4,402	2,400	4,000	4,000	4,000
208-751-000-778.000 Equipment Maint Supplies	25,159	16,169	18,000	18,000	18,000	18,000
208-751-000-783.000 Seed and Sod	19,334	16,467	27,000	27,000	27,000	27,000
	168,749	192,057	186,600	198,200	210,700	210,700
Contractual and Other:						
208-751-000-810.000 Banking Costs-EPAY	15,349	23,561	20,000	25,000	25,000	25,000
208-751-000-818.000 Contractual Services	903	0	0	0	0	0
208-751-000-853.000 Telephone	9,488	9,050	9,000	9,750	9,750	9,750
208-751-000-924.000 Utilities	28,646	34,645	34,500	37,000	37,000	37,000
208-751-000-930.000 Building Maintenance	15,553	20,984	10,000	39,500	17,500	17,500
208-751-000-931.001 Equipment Maintenance	1,747	794	2,000	7,950	1,750	1,750
208-751-000-932.000 Vehicle Maintenance	412	178	1,500	1,500	1,500	1,500
208-751-000-935.000 Insurance	7,907	6,300	8,000	8,000	8,000	8,000
208-751-000-940.000 Rentals	0	0	0	0	0	0
208-751-000-944.661 Equipment Lease - MP	5,781	5,781	0	0	21,192	21,192
	85,786	101,293	85,000	128,700	121,692	121,692
Capital Outlay:						
208-751-000-974.442 Land Imp.-Forestry	1,350	0	2,500	10,450	2,500	2,500
208-751-000-977.000 Equipment	9,772	9,772	50,200	34,048	67,475	67,475
	11,122	9,772	52,700	44,498	69,975	69,975
Parks And Recreation	480,322	576,788	574,040	639,346	695,699	695,699

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

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

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
208-753-000-707.000 Wages-Temporary	0	19,173	29,692	25,854	35,035	35,035
208-753-000-708.000 Unemployment Comp.	0	12	54	54	351	351
208-753-000-709.000 Employers FICA	0	1,496	2,272	1,978	2,681	2,681
208-753-000-724.000 Workers Compensation	0	172	264	230	616	616
	0	20,853	32,282	28,116	38,683	38,683
Material And Supplies:						
208-753-000-761.000 Program Supplies	549	392	450	450	450	450
208-753-000-778.000 Equipment Maint Supplies	0	442	450	450	450	450
	549	834	900	900	900	900
Contractual And Other:						
208-753-000-853.000 Telephone	0	0	1,100	0	0	0
208-753-000-924.000 Utilities	0	531	750	750	850	850
208-753-000-935.000 Insurance	0	0	676	1,364	1,432	1,432
	0	531	2,526	2,114	2,282	2,282
Golf Practice Center	549	22,218	35,708	31,130	41,865	41,865

Personnel Schedule

Class	Grade	Position	# Positions		Budgeted
			Permanent	Temporary	Salaries & Wages
Department:		<i>Golf Practice Center</i>			
Fund-Activity:		<i>208-753</i>			
PT		Part Time - Recreation		9	35,035

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

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

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
208-754-000-707.000 Wages-Temporary	18,673	12,093	28,613	18,750	27,300	27,300
208-754-000-708.000 Unemployment Comp.	8	7	60	60	195	195
208-754-000-709.000 Employers FICA	1,474	950	2,189	1,435	2,089	2,089
208-754-000-724.000 Workers Compensation	169	109	252	162	480	480
	<u>20,324</u>	<u>13,159</u>	<u>31,114</u>	<u>20,407</u>	<u>30,064</u>	<u>30,064</u>
Material And Supplies:						
208-754-000-761.000 Program Supplies	4,367	596	5,500	3,000	4,500	4,500
208-754-000-778.000 Equipment Maint Supplies	0	0	500	0	0	0
	<u>4,367</u>	<u>596</u>	<u>6,000</u>	<u>3,000</u>	<u>4,500</u>	<u>4,500</u>
Contractual And Other:						
208-754-000-818.509 Cont. Serv. - Mini-Golf Imp.	0	0	0	0	0	0
208-754-000-853.000 Telephone	550	569	825	850	850	850
208-754-000-924.000 Utilities	7,955	3,636	11,500	8,000	9,500	9,500
208-754-000-931.001 Equipment Maintenance	0	0	500	75	0	0
208-754-000-935.000 Insurance	115	124	123	850	893	893
	<u>8,620</u>	<u>4,329</u>	<u>12,948</u>	<u>9,775</u>	<u>11,243</u>	<u>11,243</u>
Mini-Golf Course	33,311	18,084	50,062	33,182	45,807	45,807

Personnel Schedule

Class	Position	# Positions		Budgeted
		Permanent	Temporary	Salaries & Wages
Department: Mini-Golf Course				
Fund-Activity: 208-754				
PT	Part Time - Recreation		8	27,300

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Parks & Facilities Maintenance</i>				
<i>Fund-Activity: 208-771</i>				
306	Maintenance Worker III	1		41,197
PT	Part Time - Recreation		3	31,341
		<u>1</u>	<u>3</u>	<u>72,538</u>
Add:	From 208-751 - Superintendent of Ella Sharp Park (50%)			48,682
	From 208-751 - Maintenance Worker III (50%)			24,681
Less:	To 101-771 - Maintenance Worker III (50%)			<u>-20,599</u>
Activity Total				<u><u>125,302</u></u>

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

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

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
208-771-000-702.000 Termination Pay	0	0	0	0	0	0
208-771-000-703.000 Salaries and Wages	64,334	70,082	69,484	90,083	93,962	93,962
208-771-000-707.000 Wages-Temporary	13,737	10,742	42,563	19,774	31,341	31,341
208-771-000-708.000 Unemployment Comp.	10	12	24	50	176	176
208-771-000-709.000 Employers FICA	6,054	6,314	9,024	9,227	10,296	10,296
208-771-000-713.000 Overtime	6,328	6,177	7,500	10,750	9,250	9,250
208-771-000-715.000 Pension-General	8,594	9,138	9,439	12,366	12,665	12,665
208-771-000-716.000 Pension-MERS DC	724	826	934	1,650	3,584	3,584
208-771-000-718.000 Health Insurance	11,374	11,963	12,562	13,312	14,152	14,152
208-771-000-723.000 Health - MERS HSA	925	925	925	925	925	925
208-771-000-724.000 Workers Compensation	840	888	1,036	1,084	2,365	2,365
208-771-000-725.000 Other Fringe Benefits	343	371	1,121	1,622	1,654	1,654
	113,263	117,438	154,612	160,843	180,370	180,370
Material and Supplies:						
208-771-000-759.000 Gasoline	9,204	7,868	9,000	10,000	10,000	10,000
208-771-000-761.000 Program Supplies	457	0	0	500	0	0
208-771-000-773.000 Laundry	16	0	0	0	0	0
208-771-000-776.000 Custodial Supplies	56	0	0	0	0	0
208-771-000-778.000 Equipment Maint Supplies	3,348	4,022	4,500	1,750	4,500	4,500
208-771-000-783.000 Seed and Sod	7,576	1,212	8,000	9,150	8,000	8,000
	20,657	13,102	21,500	21,400	22,500	22,500
Contractual and Other:						
208-771-000-818.000 Contractual Services	5,295	14,195	0	1,960	0	0
208-771-000-853.000 Telephone	0	121	0	0	0	0
208-771-000-930.000 Building Maintenance	1,517	770	500	0	500	500
208-771-000-931.001 Equipment Maintenance	336	1,771	500	250	0	0
208-771-000-932.000 Vehicle Maintenance	3,301	1,369	1,750	500	0	0
	10,449	18,226	2,750	2,710	500	500
Capital Outlay:						
208-771-000-974.442 Land Imp.-Forestry	9,100	0	3,000	0	0	0
	9,100	0	3,000	0	0	0
Parks & Facilities Maintenance	153,469	148,766	181,862	184,953	203,370	203,370

(218) Affordable Housing Development Fund

PURPOSE - This fund is used to account for the City's \$4.5 million allocation of its American Rescue Plan Act funding which had been approved by Congress and signed by the President on March 11, 2021.

CHARACTER - The Affordable Housing Development Board was established to oversee the initiatives and spending to address housing instability and affordability. The allocated fund will be used for six purposes: Housing navigators to assist community members with navigating and applying for federal, state and local public benefits or services; Affordability grants; Affordability loans; Affordable housing gap financing; Homelessness services and transitional housing; and Redevelopment City-owned homes for affordable housing.

AUTHORITY - This Fund was adopted by the City Council on November 23, 2021, under Ordinance No. 2021-14.

City of Jackson Fiscal Year 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 218 Affordable Housing Development

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	0	0	0	250,000	3,250,000	3,250,000
Expenditures	0	0	0	250,000	3,250,000	3,250,000
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 218 Affordable Housing Development Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
218-000-000-528.279 Federal Grant-ARPA	0	0	0	250,000	3,250,000	3,250,000
Total Revenues	0	0	0	250,000	3,250,000	3,250,000

Expenditure Detail

Fund 218 Affordable Housing Development Fund
Dept 736 Acquisition

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
218-736-000-703.000 Salaries and Wages	0	0	0	3,794	7,816	7,816
218-736-000-708.000 Unemployment	0	0	0	1	4	4
218-736-000-709.000 Employers FICA	0	0	0	291	601	601
218-736-000-715.000 Pension-General	0	0	0	235	495	495
218-736-000-716.000 Pension-MERS DC	0	0	0	74	314	314
218-736-000-716.001 Retirement-Contractual	0	0	0	55	114	114
218-736-000-718.000 Health Insurance	0	0	0	759	1,618	1,618
218-736-000-723.000 Health Ins.-MERS HSA	0	0	0	46	93	93
218-736-000-724.000 Workers Compensation	0	0	0	15	28	28
218-736-000-725.000 Other Fringe Benefits	0	0	0	57	117	117
	0	0	0	5,327	11,200	11,200
Contractual and Other:						
218-736-000-814.001 Affordable Housing Fund	0	0	0	200,000	800,000	800,000
218-736-000-818.000 Contractual Services	0	0	0	42,173	2,436,300	2,436,300
218-736-000-935.000 Insurance	0	0	0	2,500	2,500	2,500
	0	0	0	244,673	3,238,800	3,238,800
Total Expenditures	0	0	0	250,000	3,250,000	3,250,000

(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 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 245 Public Improvement Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	1,201,878	1,202,718	1,181,500	1,232,146	1,269,500	1,269,500
Expenditures	851,489	1,427,562	1,114,965	1,135,019	1,027,676	1,027,676
Excess of Revenues Over (Under) Expenditures	350,389	(224,844)	66,535	97,127	241,824	241,824
Fund Balance - Beginning of Year	360,240	710,629	485,785	485,785	582,912	582,912
Fund Balance - End of Year	710,629	485,785	552,320	582,912	824,736	824,736

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 245 Public Improvement Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
245-000-000-402.000 Current Property Taxes	1,084,371	1,104,879	1,140,000	1,133,000	1,178,000	1,178,000
245-000-000-432.000 Payments In Lieu Of Taxes	5,566	4,568	6,500	5,000	5,500	5,500
245-000-000-441.000 Loc. Com. Stab. Share Tax	96,437	89,979	25,000	89,146	80,000	80,000
245-000-000-664.000 Interest	15,504	3,292	10,000	5,000	6,000	6,000
Total Revenues	1,201,878	1,202,718	1,181,500	1,232,146	1,269,500	1,269,500

Expenditure Detail

Fund 245 Public Improvement Fund
Dept 244 Public Improvements-General

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Contractual and Other:						
245-244-000-956.001 Contingency	0	0	0	0	0	0
Capital Outlay:						
245-244-000-975.011 City Hall Improvements	0	146,328	0	0	0	0
245-244-000-975.018 Police Station Improvements	0	142,339	0	26,980	0	0
	0	288,667	0	26,980	0	0
Other Financing Uses:						
245-244-000-995.202 Cont.-Major St. Fund	177,754	374,707	166,929	445,500	455,960	455,960
245-244-000-995.203 Cont.-Local St. Fund	58,936	181,194	505,759	227,188	144,040	144,040
245-244-000-995.308 Cont.-2020 Cap Imp Bds.D/S	0	223,626	223,533	223,533	216,614	216,614
245-244-000-995.385 Contrib.-2016 Cap Imp D/S	140,863	142,186	143,275	143,275	144,087	144,087
245-244-000-995.386 Contrib.-2018 Cap Imp D/S	74,914	75,207	75,469	68,543	66,975	66,975
245-244-000-995.401 Contrib.- Capital Projects Fd.	155,105	141,975	0	0	0	0
245-244-000-995.514 Contrib.- Auto Parking Fd	243,917	0	0	0	0	0
	851,489	1,138,895	1,114,965	1,108,039	1,027,676	1,027,676
Total Expenditures	851,489	1,427,562	1,114,965	1,135,019	1,027,676	1,027,676

(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 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 246 Cortland St. Redevelopment Projects Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	1,073,881	498,918	0	408	2,500,000	2,500,000
Expenditures	1,073,881	39,837	34,560	25,587	2,520,493	2,520,493
Excess of Revenues Over (Under) Expenditures	0	459,081	(34,560)	(25,179)	(20,493)	(20,493)
Fund Balance - Beginning of Year	5,000	5,000	464,081	464,081	438,902	438,902
Fund Balance - End of Year	5,000	464,081	429,521	438,902	418,409	418,409

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 246 Cortland St. Redevelopment Projects Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
246-000-000-528.279 ARPA Funds	0	0	0	0	2,500,000	2,500,000
246-000-000-664.000 Interest	0	68	0	408	0	0
246-000-000-673.000 Sale of Fixed Assets	0	497,850	0	0	0	0
246-000-000-684.000 Other Revenue	0	1,000	0	0	0	0
246-000-000-699.101 Contribution - General Fund	865,881	0	0	0	0	0
246-000-000-699.643 Contribution - LSRRF Fund	208,000	0	0	0	0	0
Total Revenues	1,073,881	498,918	0	408	2,500,000	2,500,000

Expenditure Detail

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

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Contractual and Other:						
246-728-000-818.000 Contractual Services	1,500	0	0	0	0	0
246-728-000-924.000 Utilities	38,979	26,417	26,000	16,000	16,500	16,500
246-728-000-930.135 Bldg. Maint.-Vermuelens	10,826	9,893	0	0	0	0
246-728-000-930.145 Bldg. Maint.-Masonic Tem.	332,178	3,527	5,000	3,827	3,993	3,993
246-728-000-935.000 Insurance	0	0	3,560	0	0	0
	383,483	39,837	34,560	19,827	20,493	20,493
Capital Outlay:						
246-728-000-975.135 Bldg. Imp.-Vermuelens	684,440	0	0	0	0	0
246-728-000-975.145 Bldg. Imp.-Masonic Tem.	5,958	0	0	5,760	2,500,000	2,500,000
	690,398	0	0	5,760	2,500,000	2,500,000
Total Expenditures	1,073,881	39,837	34,560	25,587	2,520,493	2,520,493

(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 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 249 Building Department Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	592,753	564,142	494,500	562,867	497,500	497,500
Expenditures	610,672	450,274	722,358	633,173	597,332	597,332
Excess of Revenues Over (Under) Expenditures	(17,919)	113,868	(227,858)	(70,306)	(99,832)	(99,832)
Fund Balance - Beginning of Year	484,404	466,485	580,353	580,353	510,047	510,047
Fund Balance - End of Year	466,485	580,353	352,495	510,047	410,215	410,215

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

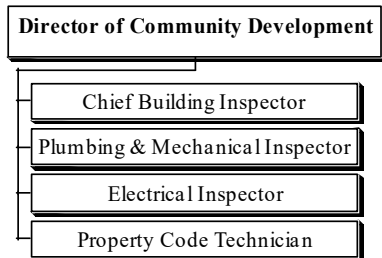
Fund 249 Building Department Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
249-000-000-476.001 Marijuana Lic. & Permits	0	0	0	46,367	0	0
249-000-000-491.001 Building	229,178	246,445	225,000	230,000	225,000	225,000
249-000-000-491.002 Electrical	170,924	121,343	110,000	110,000	110,000	110,000
249-000-000-491.003 Heating	104,547	90,338	85,000	87,000	85,000	85,000
249-000-000-491.004 Plumbing	58,247	54,119	55,000	60,000	55,000	55,000
249-000-000-491.006 Plan Reviews	17,452	18,457	15,000	25,000	18,000	18,000
249-000-000-491.007 Rehab Permit Fees	30	0	0	0	0	0
249-000-000-628.003 Code Enforcement-Other	2,314	0	0	0	0	0
249-000-000-628.004 Dangerous Bldg. Fees	0	3,540	2,500	2,500	2,500	2,500
249-000-000-664.000 Interest	8,007	2,502	2,000	2,000	2,000	2,000
249-000-000-687.676 Refunds & Rebates-W/Comp	0	8,460	0	0	0	0
249-000-000-687.677 Refunds & Rebates-Healthcar	0	18,938	0	0	0	0
249-000-000-688.000 Miscellaneous	2,154	0	0	0	0	0
249-000-000-688.002 Building Board Appeal Fees	-100	0	0	0	0	0
	592,753	564,142	494,500	562,867	497,500	497,500

City of Jackson
Fiscal Year 2022/23 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		91,501
015	Chief Building Inspector	1		102,229
306	Property Code Technician	1		54,822
		<u>3</u>	<u>1</u>	<u>289,052</u>
Add:	Rehabilitation Coordinator from CDBG (25%)			18,950
	Grant Coordinator from CDBG (10%)			8,053
	Financial Analyst from CDBG (5%)			3,371
	Property Code Technician (3) from Fund # 251 (15%)			19,838
Less:	Property Code Technician to Fund # 251 (15%)			(8,223)
	Property Code Technician to AHB (15%)			(8,223)
	Activity Total			<u><u>322,818</u></u>

Building Department - Inspection
Activity Personnel Chart



City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 249 Building Department Fund
Dept 371 Inspection

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
249-371-000-702.000 Termination Pay	0	0	0	0	0	0
249-371-000-703.000 Salaries and Wages	240,045	242,180	237,101	278,100	282,318	282,318
249-371-000-707.000 Wages-Temporary	30,209	41,197	40,500	36,370	40,500	40,500
249-371-000-708.000 Unemployment	20	20	24	110	178	178
249-371-000-709.000 Employers FICA	19,427	20,284	21,384	22,000	24,835	24,835
249-371-000-715.000 Pension-General	25,285	25,627	25,426	29,000	32,316	32,316
249-371-000-716.000 Pension - MERS DC	10,093	4,078	4,257	4,500	4,961	4,961
249-371-000-716.001 Retirement-Contractual	139	527	536	560	569	569
249-371-000-718.000 Health Insurance	42,785	44,856	49,862	55,000	67,034	67,034
249-371-000-723.000 Health - MERS HSA	2,418	2,404	2,406	2,700	3,240	3,240
249-371-000-724.000 Workers Compensation	776	786	783	860	1,671	1,671
249-371-000-725.000 Other Fringe Benefits	1,791	1,485	4,418	1,600	4,386	4,386
	372,988	383,444	386,697	430,800	462,008	462,008
Material and Supplies:						
249-371-000-752.000 Office Supplies	10,170	7,621	10,000	8,500	10,000	10,000
249-371-000-759.000 Gasoline	1,109	1,175	2,300	2,300	2,500	2,500
249-371-000-768.000 Photocopying	15,529	18,973	15,250	15,000	15,250	15,250
249-371-000-791.000 Publications	281	0	5,000	5,000	4,000	4,000
	27,089	27,769	32,550	30,800	31,750	31,750
Contractual and Other:						
249-371-000-723.001 Health Insurance - Retirees	10,722	6,885	6,300	0	0	0
249-371-000-818.000 Contractual Services	5,304	6,332	9,000	6,000	27,700	27,700
249-371-000-853.000 Telephone	5,186	4,779	5,474	4,800	5,000	5,000
249-371-000-908.002 Residency Allowance	1,800	450	1,080	565	1,980	1,980
249-371-000-910.000 Education & Training	5,215	-150	7,674	5,000	8,380	8,380
249-371-000-913.000 Travel	1,364	144	12,100	3,000	13,470	13,470
249-371-000-915.000 Memberships & Dues	1,281	1,525	2,735	2,700	2,890	2,890
249-371-000-931.002 Office Equipment Maintenance	1,214	0	900	900	900	900
249-371-000-932.000 Vehicle Maintenance	857	1,275	1,995	1,500	2,400	2,400
249-371-000-933.000 Software Maintenance	4,152	4,140	8,700	5,000	5,000	5,000
249-371-000-935.000 Insurance	1,926	5,993	6,413	5,823	6,114	6,114
249-371-000-962.000 Uncollectible Accounts	406	2,393	5,000	5,000	5,000	5,000
249-371-000-963.000 Miscellaneous	675	510	1,500	3,405	1,500	1,500
249-371-000-995.251 Contrib. to Hsng Code Enf Fc	166,000	-3,702	225,000	119,000	14,000	14,000
	206,102	30,574	293,871	162,693	94,334	94,334
Capital Outlay:						
249-371-000-981.000 Vehicles/Enterprise Lease	4,493	8,487	9,240	8,880	9,240	9,240
	4,493	8,487	9,240	8,880	9,240	9,240
Building Inspection	610,672	450,274	722,358	633,173	597,332	597,332

(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 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 251 Housing Code Enforcement Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	955,540	1,154,716	1,168,000	954,880	1,157,500	1,157,500
Expenditures	1,000,227	1,029,309	1,181,712	1,075,848	1,156,790	1,156,790
Excess of Revenues Over (Under) Expenditures	(44,687)	125,407	(13,712)	(120,968)	710	710
Fund Balance - Beginning of Year	45,686	999	126,406	126,406	5,438	5,438
Fund Balance - End of Year	999	126,406	112,694	5,438	6,148	6,148

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

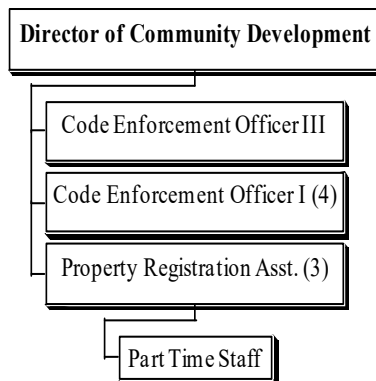
Fund 251 Housing Code Enforcement Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
251-000-000-607.001 Rental Registry Fees	33,569	203,817	100,000	18,000	201,000	201,000
251-000-000-607.002 Foreclosure Reg. Fees	19,475	20,700	20,000	18,600	20,000	20,000
251-000-000-626.251 Judicial Services - HCE	0	778	0	3,500	3,500	3,500
251-000-000-627.002 Property Monitoring Fees	126,791	61,368	75,000	75,000	75,000	75,000
251-000-000-628.001 Code Enforcement - Housing	535,609	729,849	650,000	640,000	750,000	750,000
251-000-000-628.002 Code Enforcement - Blight	17,620	29,068	35,000	15,910	30,000	30,000
251-000-000-664.000 Interest	5,077	3,874	3,000	3,000	3,000	3,000
251-000-000-683.002 Property Boardups	1,488	4,581	0	1,870	1,000	1,000
251-000-000-687.676 Refunds & Rebates-W/Comp	0	12,330	0	0	0	0
251-000-000-687.677 Refunds & Rebates-Healthcar	0	40,219	0	0	0	0
251-000-000-688.000 Miscellaneous	49,911	48,132	60,000	60,000	60,000	60,000
251-000-000-699.249 Contribution-Bldg Insp Fd	166,000	0	225,000	119,000	14,000	14,000
	955,540	1,154,716	1,168,000	954,880	1,157,500	1,157,500

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Housing Code Enforcement - Inspection</i>				
<i>Fund-Activity: 251-371</i>				
007	Code Enforcement Officer I	4		249,335
009	Code Enforcement Officer III	1		67,693
306	Property Registration Assistant	3		132,258
PT	Part-time staff		1	31,200
		8	1	480,486
Add:	Property Code Technician from Fund # 249 - 15%			8,223
	Grant Coordinator from CDBG - 50%			40,266
	Financial Analyst from CDBG - 25%			16,857
	Rehabilitation Coordinator from CDBG - 10%			7,580
	Director of Comm. Dev. from Planning 101-701 - 15%			19,747
Less:	Code Enforcement Officer I to AHB (30%)			-18,700
	Property Registration Assistant (3) to # 249-371 (15%)			-19,839
				534,620

Housing Code Enforcement - Inspection
Activity Personnel Chart



City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 251 Housing Code Enforcement Fund
Dept 371 Inspection

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
251-371-000-702.000 Termination Pay	2,157	14,623	0	2,472	0	0
251-371-000-703.000 Salaries and Wages	411,984	546,031	537,798	514,000	503,420	503,420
251-371-000-707.000 Wages-Temporary	5,064	7,811	6,900	35,600	31,200	31,200
251-371-000-708.000 Unemployment	70	60	63	367	367	367
251-371-000-709.000 Employers FICA	30,875	38,102	41,859	37,855	41,163	41,163
251-371-000-713.000 Overtime	12	2,410	0	0	0	0
251-371-000-715.000 Pension-General	33,413	39,220	40,654	40,448	50,115	50,115
251-371-000-716.000 Pension-MERS DC	9,776	11,432	11,411	12,500	17,985	17,985
251-371-000-716.001 Retirement-Contractual	7,871	5,355	5,739	5,330	4,233	4,233
251-371-000-718.000 Health Insurance	92,761	95,010	108,603	106,448	111,797	111,797
251-371-000-723.000 Health - MERS HSA	11,409	12,816	14,801	13,580	14,060	14,060
251-371-000-724.000 Workers Compensation	992	1,417	1,517	1,280	2,403	2,403
251-371-000-725.000 Other Fringe Benefits	4,824	3,960	12,898	7,900	9,765	9,765
	611,208	778,247	782,243	777,780	786,508	786,508
Material and Supplies:						
251-371-000-752.000 Office Supplies	26,357	10,107	21,650	18,500	20,500	20,500
251-371-000-759.000 Gasoline	3,263	4,191	4,900	5,100	6,000	6,000
251-371-000-768.000 Photocopying	95	0	500	250	500	500
251-371-000-791.000 Publications	1,313	0	1,800	150	150	150
	31,028	14,298	28,850	24,000	27,150	27,150
Contractual and Other:						
251-371-000-818.000 Contractual Services	15,462	7,424	8,400	7,500	6,500	6,500
251-371-000-818.288 Contractual Serv.-Relocation	2,447	3,353	5,000	5,000	5,000	5,000
251-371-000-818.641 Property Cleanups/Boardups	10,296	10,096	12,000	7,500	12,000	12,000
251-371-000-853.000 Telephone	7,956	7,698	9,840	8,600	9,960	9,960
251-371-000-900.000 Printing & Publishing	12,768	11,853	15,600	12,500	15,600	15,600
251-371-000-908.002 Residency Allowance	3,600	5,490	6,120	3,690	5,580	5,580
251-371-000-910.000 Education & Training	5,116	595	6,972	3,500	9,902	9,902
251-371-000-913.000 Travel	754	0	3,940	1,500	6,680	6,680
251-371-000-915.000 Memberships & Dues	1,459	1,226	3,550	2,500	3,080	3,080
251-371-000-931.002 Office Equipment Maintenance	1,598	0	600	600	600	600
251-371-000-932.000 Vehicle Maintenance	9,668	1,933	3,500	3,400	3,400	3,400
251-371-000-933.000 Software Maintenance	1,563	1,488	2,250	2,250	2,300	2,300
251-371-000-935.001 Insurance	4,493	13,829	14,797	13,838	14,530	14,530
251-371-000-935.000 Insurance-Ded. Portion	0	2,500	0	0	0	0
251-371-000-962.000 Uncollectible Accounts	264,579	150,101	250,000	175,000	220,000	220,000
251-371-000-963.000 Miscellaneous	2,797	1,344	4,050	3,500	4,000	4,000
	344,556	218,930	346,619	250,878	319,132	319,132
Capital Outlay:						
251-371-000-981.000 Vehicles/Enterprise Lease	13,435	17,834	24,000	23,190	24,000	24,000
	13,435	17,834	24,000	23,190	24,000	24,000
Housing Code Enforcement	1,000,227	1,029,309	1,181,712	1,075,848	1,156,790	1,156,790

(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 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 252 Building Demolitions Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	117,396	164,412	1,500	193,917	407,465	407,465
Expenditures	319,994	466,413	61,780	294,156	406,815	406,815
Excess of Revenues Over (Under) Expenditures	(202,598)	(302,001)	(60,280)	(100,239)	650	650
Fund Balance - Beginning of Year	661,401	458,803	156,802	156,802	56,563	56,563
Fund Balance - End of Year	458,803	156,802	96,522	56,563	57,213	57,213

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 252 Building Demolitions Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
252-000-000-528.279 Federal Grant-ARPA	0	0	0	0	200,000	200,000
252-000-000-539.252 Blight Elim. Grant (County)	0	0	0	55,861	0	0
252-000-000-608.002 Dangerous Building Fees	-225	0	0	0	2,925	2,925
252-000-000-664.000 Interest	673	699	1,000	1,000	1,000	1,000
252-000-000-683.001 Building Demolitions	116,393	163,315	0	16,556	203,040	203,040
252-000-000-683.001 Property Boardups	555	398	500	500	500	500
252-000-000-699.101 Contribution-General Fund	0	0	0	120,000	0	0
	117,396	164,412	1,500	193,917	407,465	407,465

Expenditure Detail

Fund 252 Building Demolitions Fund
Dept 371 Inspection

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Contractual and Other:						
252-371-000-818.000 Contractual Services	1,425	-425	1,000	3,360	5,140	5,140
252-371-000-818.004 Building Demolitions	291,377	343,590	60,000	260,046	194,960	194,960
252-371-000-900.000 Printing & Publishing	0	0	250	250	250	250
252-371-000-962.000 Uncollectible Accounts	27,192	123,248	0	30,000	205,965	205,965
252-371-000-963.000 Miscellaneous	0	0	530	500	500	500
	319,994	466,413	61,780	294,156	406,815	406,815
Capital Outlay:						
252-371-000-971.000 Land Acquisition	0	0	0	0	0	0
	0	0	0	0	0	0
Total Expenditures	319,994	466,413	61,780	294,156	406,815	406,815

(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 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 265 Drug Law Enforcement Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	24,328	14,367	15,600	25,596	15,610	15,610
Expenditures	22,237	17,728	17,968	18,247	16,702	16,702
Excess of Revenues Over (Under) Expenditures	2,091	(3,361)	(2,368)	7,349	(1,092)	(1,092)
Fund Balance - Beginning of Year	28,977	31,068	27,707	27,707	35,056	35,056
Fund Balance - End of Year	31,068	27,707	25,339	35,056	33,964	33,964

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 265 Drug Law Enforcement Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
265-000-000-642.265 Sale Of Property	0	0	500	500	500	500
265-000-000-664.000 Interest	422	68	100	96	110	110
265-000-000-687.676 Refunds & Rebates-W/Comp	0	810	0	0	0	0
265-000-000-688.000 Miscellaneous	23,906	13,489	15,000	25,000	15,000	15,000
Total Revenues	24,328	14,367	15,600	25,596	15,610	15,610

Expenditure Detail

Fund 265 Drug Law Enforcement Fund
Dept 333 Drug Enforcement

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
265-333-000-709.000 Employers FICA	114	120	133	122	124	124
265-333-000-713.000 Overtime	7,869	8,244	8,410	8,400	8,527	8,527
265-333-000-715.734 Pension - Police/Fire 345	8,445	8,865	8,635	9,071	7,343	7,343
265-333-000-724.000 Workers Compensation	79	82	80	84	83	83
	16,507	17,311	17,258	17,677	16,077	16,077
Material And Supplies:						
265-333-000-770.000 Miscellaneous Supplies	0	0	100	50	100	100
265-333-000-777.000 Narcotic Tracking Dog	540	402	500	520	480	480
	540	402	600	570	580	580
Contractual And Other:						
265-333-000-830.000 Medical Services	26	0	50	0	0	0
265-333-000-955.000 Forfeiture Sale Expense	15	15	60	0	45	45
	41	15	110	0	45	45
Capital Outlay:						
265-333-000-985.000 Machinery & Equipment	5,149	0	0	0	0	0
	5,149	0	0	0	0	0
Total Expenditures	22,237	17,728	17,968	18,247	16,702	16,702

(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 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 272 SAFER Grant Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	162,633	0	0	194,072	524,760	524,760
Expenditures	162,633	0	0	194,072	524,760	524,760
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 272 SAFER Grant Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
272-000-000-501.004 Federal Grant - FEMA	162,633	0	0	194,072	524,760	524,760
Total Revenues	162,633	0	0	194,072	524,760	524,760

Expenditure Detail

Fund 272 SAFER Grant Fund
Dept 340 Fire Suppression

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
272-340-000-703.000 Salaries and Wages	91,754	0	0	157,215	359,042	359,042
272-340-000-708.000 Unemployment	2	0	0	609	273	273
272-340-000-709.000 Employers FICA	1,213	0	0	2,272	5,206	5,206
272-340-000-715.734 Pension-Police/Fire 345	39,451	0	0	0	0	0
272-340-000-716.000 Pension-MERS DC	2,610	0	0	5,825	10,771	10,771
272-340-000-718.000 Health Insurance	17,789	0	0	10,747	113,119	113,119
272-340-000-723.000 Health Ins.-MERS HSA	6,634	0	0	9,692	21,000	21,000
272-340-000-724.000 Workers Compensation	1,346	0	0	2,301	9,335	9,335
272-340-000-725.000 Other Fringe Benefits	1,834	0	0	5,411	6,014	6,014
	162,633	0	0	194,072	524,760	524,760
Total Expenditures	162,633	0	0	194,072	524,760	524,760

Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
	Add: Firefighters (7) allocated from Fire Department #101-340			359,042

(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 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 273 Project Safe Neighborhood Grant Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	0	13,486	111,565	55,901	120,969	120,969
Expenditures	0	13,486	111,565	55,901	120,969	120,969
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 273 Project Safe Neighborhood Grant Fund

Dept 323 PSN Grants

Sub. Act. 220 2019/20 PSN Grants

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
273-323-221-501.000 Federal Grant	0	13,486	111,565	55,901	120,969	120,969
Total Revenues	0	13,486	111,565	55,901	120,969	120,969

Expenditure Detail

Fund 273 Project Safe Neighborhood Grant Fund

Dept 323 PSN Grants

Sub. Act. 220 2019/20 PSN Grants

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
273-323-221-703.000 Salaries	0	0	8,790	0	4,881	4,881
273-323-221-709.000 FICA	0	55	858	186	833	833
273-323-221-713.000 Overtime	0	3,814	33,352	12,825	31,686	31,686
273-323-221-724.000 Workers Compensation	0	19	169	65	173	173
	0	3,888	43,169	13,076	37,573	37,573
Contractual and Other:						
273-323-221-831.065 Blackman Twp. DPS	0	1,750	10,000	6,800	10,000	10,000
273-323-221-831.066 Jackson Co. Prosecutor	0	245	10,000	2,450	10,000	10,000
273-323-221-831.067 Jackson Co. Sheriff	0	1,527	10,000	4,757	10,000	10,000
273-323-221-831.068 Mich. Dept. of Corrections	0	483	10,000	1,922	10,000	10,000
273-323-221-831.069 Michigan State Police	0	1,851	10,000	8,500	10,000	10,000
273-323-221-831.070 Michigan State University	0	3,742	18,396	18,396	18,396	18,396
273-323-221-910.000 Education & Training	0	0	0	0	10000	10000
273-323-221-913.000 Travel	0	0	0	0	5000	5000
	0	9,598	68,396	42,825	83,396	83,396
Total Expenditures	0	13,486	111,565	55,901	120,969	120,969

(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 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 275 Byrne JAG Grant Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues:						
2017/18 Byrne JAG Grant	7,738	2,250	0	0	0	0
2018/19 Byrne JAG Grant	35,445	0	0	0	0	0
2019/20 Byrne JAG Grant	41,222	9,223	0	0	0	0
2020/21 Byrne JAG Grant	0	35,700	0	5,909	0	0
2021/22 Byrne JAG Grant	0	0	0	47,998	0	0
	84,405	47,173	0	53,907	0	0
Expenditures:						
2017/18 Byrne JAG Grant	7,738	2,250	0	0	0	0
2018/19 Byrne JAG Grant	35,445	0	0	0	0	0
2019/20 Byrne JAG Grant	41,222	9,223	0	0	0	0
2020/21 Byrne JAG Grant	0	35,700	0	5,909	0	0
2021/22 Byrne JAG Grant	0	0	0	47,998	0	0
	84,405	47,173	0	53,907	0	0
Excess of Revenues Over (Under)						
Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

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

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
275-329-218-501.000 Federal Grant	7,738	2,250	0	0	0	0
Total Revenues	7,738	2,250	0	0	0	0

Expenditure Detail

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

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Capital Outlay:						
275-329-218-977.001 Equipment-County	0	0	0	0	0	0
275-329-218-985.000 Machinery & Equipment	7,738	2,250	0	0	0	0
Total Expenditures	7,738	2,250	0	0	0	0

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

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

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
275-329-219-501.000 Federal Grant	35,445	0	0	0	0	0
Total Revenues	35,445	0	0	0	0	0

Expenditure Detail

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

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Capital Outlay:						
275-329-219-975.000 Building Additions	24,000	0	0	0	0	0
275-329-219-977.001 Equipment-County	5,375	0	0	0	0	0
275-329-219-985.000 Machinery & Equipment	6,070	0	0	0	0	0
	35,445	0	0	0	0	0
Total Expenditures	35,445	0	0	0	0	0

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

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

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
275-329-220-501.000 Federal Grant	41,222	9,223	0	0	0	0
Total Revenues	41,222	9,223	0	0	0	0

Expenditure Detail

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

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Capital Outlay:						
275-329-220-977.001 Equipment-County	6,111	9,223	0	0	0	0
275-329-220-985.000 Machinery & Equipment	35,111	0	0	0	0	0
	41,222	9,223	0	0	0	0
Total Expenditures	41,222	9,223	0	0	0	0

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

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

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
275-329-221-501.000 Federal Grant	0	35,700	0	5,909	0	0
Total Revenues	0	35,700	0	5,909	0	0

Expenditure Detail

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

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Capital Outlay:						
275-329-221-977.001 Equipment-County	0	13,750	0	572	0	0
275-329-221-985.000 Machinery & Equipment	0	21,950	0	5,337	0	0
	0	35,700	0	5,909	0	0
Total Expenditures	0	35,700	0	5,909	0	0

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 275 Byrne JAG Grant Fund
Dept 329 Byrne Grants
Sub. Act. 222 2021/22 Byrne Grants

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
275-329-222-501.000 Federal Grant	0	0	0	47,998	0	0
Total Revenues	0	0	0	47,998	0	0

Expenditure Detail

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

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Capital Outlay:						
275-329-222-977.001 Equipment-County	0	0	0	17,398	0	0
275-329-222-985.000 Machinery & Equipment	0	0	0	30,600	0	0
	0	0	0	47,998	0	0
Total Expenditures	0	0	0	47,998	0	0

(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 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 278 Coronavirus Emergency Supplemental Funding Program Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	93,522	1,528	0	5,362	0	0
Expenditures	93,522	1,528	0	5,362	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 278 Coronavirus Emergency Supplemental Funding Program Fund

Dept 329 COVID Response

Sub. Act. 220 2019/20 COVID Grants

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
278-312-220-501.000 Federal Grant	93,522	1,528	0	5,362	0	0
Total Revenues	93,522	1,528	0	5,362	0	0

Expenditure Detail

Fund 278 Coronavirus Emergency Supplemental Funding Program Fund

Dept 312 COVID Response

Sub. Act. 220 2019/20 COVID Grants

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
278-312-220-713.000 Overtime	75,290	0	0	0	0	0
	75,290	0	0	0	0	0
Materials and Supplies:						
278-312-220-778.000 Equipment Maint. Supplies	3,719	899	0	0	0	0
	3,719	899	0	0	0	0
Contractual and Other:						
278-312-220-930.000 Building Maintenance	12,170	0	0	0	0	0
	12,170	0	0	0	0	0
Capital Outlay:						
278-312-220-985.000 Machinery & Equipment	2,343	629	0	5,362	0	0
	2,343	629	0	5,362	0	0
Total Expenditures	93,522	1,528	0	5,362	0	0

(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 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 279 American Rescue Plan Act Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	0	0	16,017,651	200,000	200,000	200,000
Expenditures	0	0	1,882,250	200,000	200,000	200,000
Excess of Revenues Over (Under) Expenditures	0	0	14,135,401	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
Fund Balance - End of Year	0	0	14,135,401	0	0	0

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 279 American Rescue Plan Act Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
279-000-000-528.279 Federal Grant-ARPA	0	0	16,017,651	200,000	200,000	200,000
Total Revenues	0	0	16,017,651	200,000	200,000	200,000

Expenditure Detail

Fund 279 American Rescue Plan Act Fund
Dept 703 ARP

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Contractual and Other:						
279-703-000-818.000 Contractual Services	0	0	0	200,000	200,000	200,000
279-703-000-995.101 Contribution-General Fund	0	0	1,882,250	0	0	0
	0	0	1,882,250	200,000	200,000	200,000
Total Expenditures	0	0	1,882,250	200,000	200,000	200,000

(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 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 282 Lead Hazard Control Grant Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	157,698	20,990	0	0	0	0
Expenditures	157,698	20,990	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 282 Lead Hazard Control Grant Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
282-000-000-502.287 Fed Grant-HUD-LBPHC	106,924	0	0	0	0	0
282-000-000-699.101 Contribution-General Fund	50,774	20,990	0	0	0	0
Total Revenues	157,698	20,990	0	0	0	0

Expenditure Detail

Fund 282 Lead Hazard Control Grant Fund

Dept 282 Lead Hazard Grant

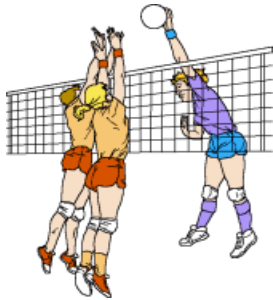
Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
282-258-000-703.000 Salaries and Wages	14,721	0	0	0	0	0
282-258-000-708.000 Unemployment	8	0	0	0	0	0
282-258-000-709.000 Employers FICA	5,463	0	0	0	0	0
282-258-000-715.000 Pension-General	5,797	0	0	0	0	0
282-258-000-716.000 Pension-MERS DC	2,500	0	0	0	0	0
282-258-000-718.000 Health Insurance	11,352	0	0	0	0	0
282-258-000-723.000 Health Ins.-MERS HSA	1,114	0	0	0	0	0
282-258-000-724.000 Workers Compensation	104	0	0	0	0	0
282-258-000-725.000 Other Fringe Benefits	551	0	0	0	0	0
	41,610	0	0	0	0	0
Material And Supplies:						
282-258-000-752.000 Office Supplies	1,382	0	0	0	0	0
282-258-000-761.000 Program Supplies	567	0	0	0	0	0
	1,949	0	0	0	0	0
Contractual And Other:						
282-258-000-818.000 Contractual Services	0	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	1,000	0	0	0	0	0
282-258-000-818.292 Cont. Serv.-Rental Rehab	72,410	20,990	0	0	0	0
282-258-000-818.293 Cont. Serv.-Homeowner	32,470	0	0	0	0	0
282-258-000-818.294 Cont. Serv.-Risk Assess.	1,980	0	0	0	0	0
282-258-000-853.000 Telephone	156	0	0	0	0	0
282-258-000-900.000 Printing & Publishing	4,269	0	0	0	0	0
282-258-000-910.000 Education & Training	1,814	0	0	0	0	0
282-258-000-913.000 Travel	40	0	0	0	0	0
	114,139	20,990	0	0	0	0
Contractual and Other:						
282-258-000-985.000 Machinery & Equipment	0	0	0	0	0	0
	0	0	0	0	0	0
Total Expenditures	157,698	20,990	0	0	0	0

(296) Recreation Activity Fund

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

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

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



City of Jackson Fiscal Year 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 296 Recreation Activity Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	166,386	91,852	216,800	168,000	208,000	208,000
Expenditures	159,251	75,586	187,093	129,859	206,248	206,248
Excess of Revenues Over (Under) Expenditures	7,135	16,266	29,707	38,141	1,752	1,752
Fund Balance - Beginning of Year	264,134	271,269	287,535	287,535	325,676	325,676
Fund Balance - End of Year	271,269	287,535	317,242	325,676	327,428	327,428

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Personnel Schedule

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

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

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 296 Recreation Activity Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
296-000-000-645.002 Charg/Serv.-Softball	8,149	47,750	37,000	37,000	37,000	37,000
296-000-000-645.003 Charg/Serv.-Volleyball	515	0	0	0	0	0
296-000-000-645.004 Charg/Serv.-Basketball	794	0	800	0	0	0
296-000-000-645.005 Charg/Serv.-Other	77,467	38,685	135,000	100,000	100,000	100,000
296-000-000-645.006 Charg/Serv.-Sr.Cit.Travel	75,991	0	40,000	30,000	70,000	70,000
296-000-000-664.000 Interest	3,470	647	4,000	1,000	1,000	1,000
296-000-000-687.676 Refunds & Rebates-W/Comp	0	4,770	0	0	0	0
Total Revenues	166,386	91,852	216,800	168,000	208,000	208,000

Fund 296 Recreation Activity Fund
Dept 756 Fee Programs

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
296-756-000-703.000 Salaries & Wages	0	0	0	0	0	0
296-756-000-707.000 Wages-Temporary	33,695	29,431	85,000	50,000	85,000	85,000
296-756-000-708.000 Unemployment Comp.	17	16	24	36	200	200
296-756-000-709.000 Employers FICA	2,833	2,083	4,000	4,000	6,502	6,502
296-756-000-724.000 Workers Compensation	325	239	746	500	746	746
	36,870	31,769	89,770	54,536	92,448	92,448
Material And Supplies:						
296-756-000-761.000 Program Supplies	23,932	27,082	23,000	25,000	25,000	25,000
	23,932	27,082	23,000	25,000	25,000	25,000
Contractual And Other:						
296-756-000-818.000 Contractual Services	459	0	5,000	2,000	3,000	3,000
296-756-000-861.000 Auto Allowance	1,021	485	1,300	1,300	1,300	1,300
296-756-000-900.000 Printing & Publishing	0	0	9,000	2,000	5,000	5,000
296-756-000-913.000 Travel	0	0	3,000	500	3,000	3,000
296-756-000-913.001 Travel-Senior Citizens	82,446	1,803	40,000	30,000	60,000	60,000
296-756-000-915.000 Memberships And Dues	0	0	1,500	0	1,500	1,500
296-756-000-961.101 Admin.-General Fund	14,523	14,447	14,523	14,523	15,000	15,000
	98,449	16,735	74,323	50,323	88,800	88,800
Total Expenditures	159,251	75,586	187,093	129,859	206,248	206,248

(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 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 297 JPS Recreation Millage Program Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	630,737	650,677	645,500	646,000	676,000	676,000
Expenditures	616,529	397,351	645,424	643,209	657,274	657,274
Excess of Revenues Over (Under) Expenditures	14,208	253,326	76	2,791	18,726	18,726
Fund Balance - Beginning of Year	116,991	131,199	384,525	384,525	387,316	387,316
Fund Balance - End of Year	131,199	384,525	384,601	387,316	406,042	406,042

City of Jackson
Fiscal Year 2022/23 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		100	150,000
			100	
Add:	Assistant Director 100% from 101-752			97,361
	Dir. of Parks, Recreation & Grounds 20% from 101-752			39,645
	Recreation Services Coordinator (1) 100% from 101-752			67,623
Activity Total				354,629

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 297 JPS Recreation Millage Program Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
297-000-000-587.000 Cont.- JPS Recreation	630,228	608,860	645,000	645,000	675,000	675,000
297-000-000-664.000 Interest	509	443	500	1,000	1,000	1,000
297-000-000-687.676 Refunds & Rebates-W/Comp	0	33,030	0	0	0	0
297-000-000-687.677 Refunds & Rebates-Healthcar	0	8,344	0	0	0	0
Total Revenues	630,737	650,677	645,500	646,000	676,000	676,000

Expenditure Detail

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

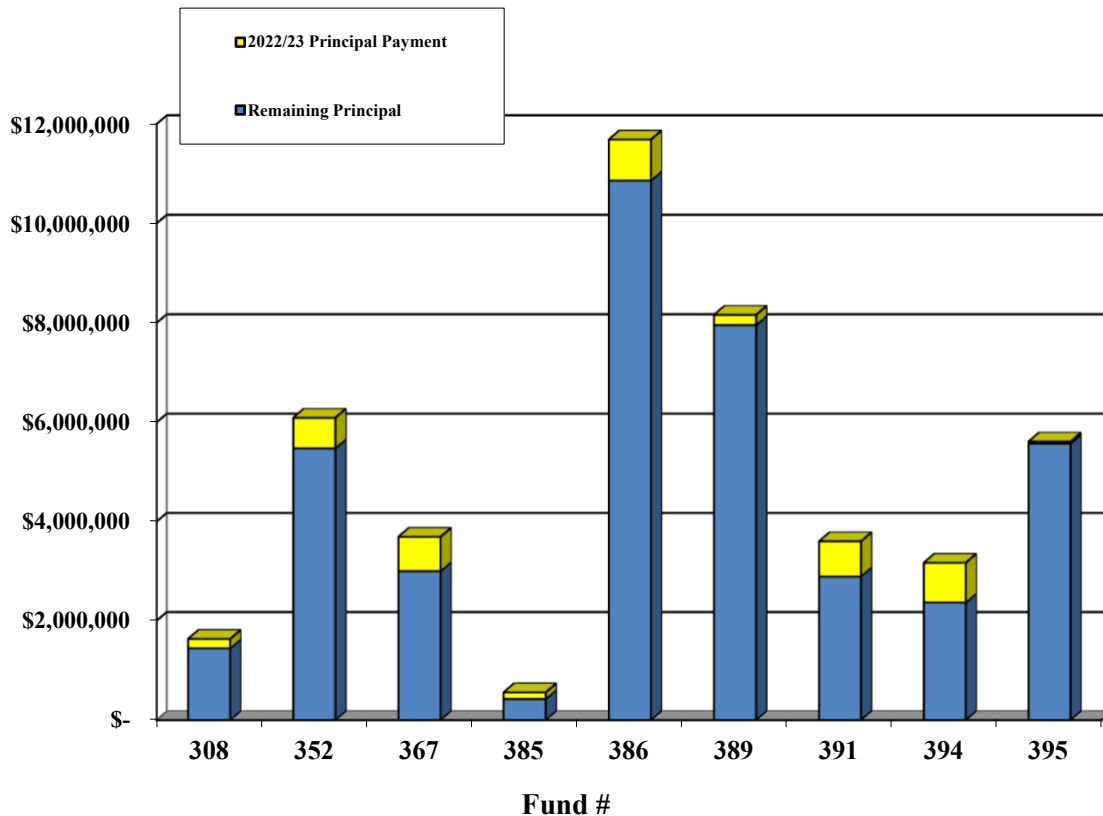
Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
297-757-000-702.000 Termination Pay	19,422	0	0	0	0	0
297-757-000-703.000 Salaries & Wages	145,093	164,497	178,451	178,451	204,629	204,629
297-757-000-707.000 Wages-Temporary	221,508	81,814	200,000	200,000	150,000	150,000
297-757-000-708.000 Unemployment	93	44	114	200	300	300
297-757-000-709.000 Employers FICA	26,577	17,632	28,952	28,952	27,158	27,158
297-757-000-715.000 Pension-General	10,275	19,928	21,552	21,552	23,608	23,608
297-757-000-716.000 Pension-MERS DC	0	1,741	1,890	3,000	2,720	2,720
297-757-000-716.001 Retirement-Contractual	0	841	0	0	0	0
297-757-000-718.000 Health Insurance	16,332	18,035	21,189	21,189	22,477	22,477
297-757-000-723.000 Health Ins.-MERS HSA	0	1,281	3,100	2,100	1,850	1,850
297-757-000-724.000 Workers Compensation	3,083	2,044	2,416	4,100	6,230	6,230
297-757-000-725.000 Other Fringe Benefits	1,936	1,767	2,010	2,000	2,602	2,602
	444,319	309,624	459,674	461,544	441,574	441,574
Material and Supplies:						
297-757-000-752.000 Office Supplies	0	0	50	65	1,000	1,000
297-757-000-761.000 Program Supplies	840	1,485	2,000	3,000	3,000	3,000
297-757-000-761.018 Prog. Supplies-Enrichment	60,852	31,364	61,000	61,000	65,000	65,000
297-757-000-761.019 Prog. Supplies-Athletic Prog.	63,486	34,966	60,000	60,000	65,000	65,000
297-757-000-761.020 Prog. Supplies-Spec. Events	32,521	3,360	30,000	30,000	30,000	30,000
	157,699	71,175	153,050	154,065	164,000	164,000
Contractual and Other:						
297-757-000-818.000 Contractual Services	261	8,184	500	500	1,000	1,000
297-757-000-853.000 Telephone	0	1,272	1,500	4,000	4,000	4,000
297-757-000-861.000 Auto Allow.(Staff Mileage)	802	478	1,700	1,700	1,700	1,700
297-757-000-900.000 Printing & Publishing	10,848	5,078	10,000	10,000	15,000	15,000
297-757-000-901.000 Building Rental/Lease	0	0	15,000	5,000	20,000	20,000
297-757-000-910.000 Education & Training	2,600	1,540	4,000	6,400	10,000	10,000
	14,511	16,552	32,700	27,600	51,700	51,700
JPS Recreation Millage Programs	616,529	397,351	645,424	643,209	657,274	657,274

Debt Service Funds

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

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Debt Service Funds
Debt Summary

Fund Debt Service Fund Name	Date Issued	Final Maturity	Issue Amount	Principal Outstanding 6/30/2022	FY 2022/23	
					Principal	Interest
308 2020 Capital Improvement (1)	5/28/2020	6/1/2030	\$ 2,004,000	\$ 1,636,000	\$ 190,000	\$ 33,702
352 2017 Michigan Trans. Fund	6/27/2017	6/1/2031	8,970,000	6,095,000	615,000	146,890
367 2021 City Hall Refunding	3/24/2021	5/1/2027	4,382,000	3,695,000	693,000	36,581
385 2016 Capital Improvement	4/20/2016	10/1/2025	1,300,000	558,000	134,000	10,087
386 2018 Capital Improvement	6/28/2018	6/1/2033	14,890,000	11,690,000	825,000	584,500
394 2001 DDA TIF	3/27/2001	6/1/2026	17,998,578	3,171,863	801,765	1,933,235
395 2019 DDA TIF Refunding	12/19/2019	6/1/2030	5,715,000	5,615,000	40,000	169,573
389 2017 BRA TIF Refunding	4/26/2017	6/1/2030	9,080,000	8,165,000	205,000	215,556
391 2021 BRA TIF Refunding	3/24/2021	6/1/2031	4,272,000	3,604,000	708,000	64,512
Debt Service Fund Totals			\$ 68,611,578	\$ 44,229,863	\$ 4,211,765	\$ 3,194,636



(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 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 308 2020 Capital Improvement Bond Debt Service Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	0	223,626	223,533	223,533	223,702	223,702
Expenditures	0	223,626	223,533	223,533	223,702	223,702
Excess of Revenues Over (Under) Expenses	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 308 2020 Capital Improvement Bonds Debt Service Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
308-000-000-699.245 Cont.-Public Imp. Fund	0	223,626	223,533	223,533	216,614	216,614
308-000-000-699.408 Cont.-2020 Cap Imp.Bd Cons	0	0	0	0	7,088	7,088
Total Revenues	0	223,626	223,533	223,533	223,702	223,702

Expenditure Detail

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

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Debt Service :						
308-906-000-991.000 Principal	0	182,000	186,000	186,000	190,000	190,000
308-906-000-992.000 Interest	0	41,626	37,533	37,533	33,702	33,702
308-906-000-993.000 Paying Agent Fees	0	0	0	0	0	0
	0	223,626	223,533	223,533	223,702	223,702
Total Expenditures	0	223,626	223,533	223,533	223,702	223,702

(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 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 352 2017 Michigan Transportation Fund Bonds Debt Service Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	759,186	760,448	761,350	761,350	761,890	761,890
Expenditures	759,186	760,448	761,350	761,350	761,890	761,890
Excess of Revenues Over (Under) Expenses	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 352 2017 Michigan Transportation Fund Bonds Debt Service Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
352-000-000-699.202 Cont.-Major Street Fund	479,619	517,655	611,350	511,679	511,890	511,890
352-000-000-699.895 Cont.-Special Assmt. Fund	279,567	242,793	150,000	249,671	250,000	250,000
Total Revenues	759,186	760,448	761,350	761,350	761,890	761,890

Expenditure Detail

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

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Debt Service :						
352-906-000-991.000 Principal	570,000	585,000	600,000	600,000	615,000	615,000
352-906-000-992.000 Interest	189,186	175,448	161,350	161,350	146,890	146,890
	759,186	760,448	761,350	761,350	761,890	761,890
Total Expenditures	759,186	760,448	761,350	761,350	761,890	761,890

(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 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 366 2013 City Hall Refunding Debt Service Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	881,706	825,223	0	0	0	0
Expenditures	802,800	939,442	0	0	0	0
Excess of Revenues Over (Under) Expenses	78,906	(114,219)	0	0	0	0
Fund Balance - Beginning of Year	35,313	114,219	0	0	0	0
Fund Balance - End of Year	114,219	0	0	0	0	0

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 366 2013 City Hall Refunding Debt Service Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
366-000-000-402.000 Property Taxes	770,841	785,386	0	0	0	0
366-000-000-432.000 Payments in Lieu of Tax	3,627	0	0	0	0	0
366-000-000-441.000 Local Comm Stab Share Tax	101,707	38,490	0	0	0	0
366-000-000-664.000 Interest	5,531	1,347	0	0	0	0
Total Revenues	881,706	825,223	0	0	0	0

Expenditure Detail

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

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Debt Service :						
366-906-000-991.000 Principal	620,000	640,000	0	0	0	0
366-906-000-992.000 Interest	182,550	91,675	0	0	0	0
366-906-000-993.000 Paying Agent Fees	250	0	0	0	0	0
	802,800	731,675	0	0	0	0
Other Financing Uses:						
366-906-000-995.367 Cont.-2021 City Hall D/S Fd.	0	207,767	0	0	0	0
	0	207,767	0	0	0	0
Total Expenditures	802,800	939,442	0	0	0	0

(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 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 367 2021 City Hall Refunding Debt Service Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	0	4,653,696	680,600	693,464	668,000	668,000
Expenditures	0	4,522,051	734,840	734,840	729,581	729,581
Excess of Revenues Over (Under) Expenses	0	131,645	(54,240)	(41,376)	(61,581)	(61,581)
Fund Balance - Beginning of Year	0	0	131,645	131,645	90,269	90,269
Fund Balance - End of Year	0	131,645	77,405	90,269	28,688	28,688

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 367 2021 City Hall Refunding Debt Service Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
367-000-000-402.000 Property Taxes	0	0	650,000	650,000	640,000	640,000
367-000-000-432.000 Payments in Lieu of Tax	0	2,979	3,600	3,000	3,000	3,000
367-000-000-441.000 Local Comm Stab Share Tax	0	60,950	25,000	38,964	23,500	23,500
367-000-000-664.000 Interest	0	0	2,000	1,500	1,500	1,500
367-000-000-696.000 Bond Proceeds	0	4,382,000	0	0	0	0
367-000-000-699.366 Cont.-2013 City Hall Ref. D/	0	207,767	0	0	0	0
Total Revenues	0	4,653,696	680,600	693,464	668,000	668,000

Expenditure Detail

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

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Contractual & Other:						
367-906-000-818.000 Contractual Service	0	50,976	0	0	0	0
367-906-000-963.396 Escrow Transfer	0	4,471,075	0	0	0	0
367-906-000-962.000 Uncollect. Accts-MTT Ref.	0	0	0	0	0	0
	0	4,522,051	0	0	0	0
Debt Service :						
367-906-000-991.000 Principal	0	0	687,000	687,000	693,000	693,000
367-906-000-992.000 Interest	0	0	47,840	47,840	36,581	36,581
367-906-000-993.000 Paying Agent Fees	0	0	0	0	0	0
	0	0	734,840	734,840	729,581	729,581
Total Expenditures	0	4,522,051	734,840	734,840	729,581	729,581

(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 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 385 2016 Capital Imp. Bonds Debt Service Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	140,863	142,186	143,275	143,275	144,087	144,087
Expenditures	140,863	142,186	143,275	143,275	144,087	144,087
Excess of Revenues Over (Under) Expenses	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 385 2016 Capital Improvement Bonds Debt Service Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
385-000-000-699.245 Cont.-Public Imp. Fund	140,863	142,186	143,275	143,275	144,087	144,087
Total Revenues	140,863	142,186	143,275	143,275	144,087	144,087

Expenditure Detail

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

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Debt Service :						
385-906-000-991.000 Principal	125,000	128,000	131,000	131,000	134,000	134,000
385-906-000-992.000 Interest	15,863	14,186	12,275	12,275	10,087	10,087
	140,863	142,186	143,275	143,275	144,087	144,087
Total Expenditures	140,863	142,186	143,275	143,275	144,087	144,087

(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 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 386 2018 Capital Imp. Bonds Debt Service Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	1,432,375	1,438,000	1,443,000	1,443,000	1,410,000	1,410,000
Expenditures	1,432,375	1,438,000	1,443,000	1,443,000	1,410,000	1,410,000
Excess of Revenues Over (Under) Expenses	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 386 2018 Capital Improvement Bonds Debt Service Fund

Account Description	2019/20	2020/21	2021/22	2021/22	2022/23	2022/23
	Actual	Actual	Budget	Projected	Proposed	Adopted
386-000-000-699.101 Cont.-General Fund	115,593	116,047	116,450	110,965	108,429	108,429
386-000-000-699.202 Cont.-Major St. Fund	101,842	102,242	102,597	184,993	180,762	180,762
386-000-000-699.203 Cont.-Local St. Fund	103,417	103,824	104,185	89,322	87,279	87,279
386-000-000-699.245 Cont.-Public Imp. Fund	74,914	75,207	75,469	68,543	66,975	66,975
386-000-000-699.514 Cont.-Auto Parking Fund	112,298	112,739	113,131	105,195	102,789	102,789
386-000-000-699.590 Cont.-Sewer Fund	238,490	239,427	240,260	221,645	216,576	216,576
386-000-000-699.591 Cont.-Water Fund	630,388	632,864	635,064	608,946	595,020	595,020
386-000-000-699.661 Cont.-Mtr. Pool & Gar. Fd.	55,433	55,650	55,844	53,391	52,170	52,170
Total Revenues	1,432,375	1,438,000	1,443,000	1,443,000	1,410,000	1,410,000

Expenditure Detail

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

Account Description	2019/20	2020/21	2021/22	2021/22	2022/23	2022/23
	Actual	Actual	Budget	Projected	Proposed	Adopted
Debt Service :						
386-906-000-991.000 Principal	775,000	800,000	825,000	825,000	825,000	825,000
386-906-000-992.000 Interest	656,875	637,500	617,500	617,500	584,500	584,500
386-906-000-993.000 Paying Agent Fees	500	500	500	500	500	500
	1,432,375	1,438,000	1,443,000	1,443,000	1,410,000	1,410,000
Total Expenditures	1,432,375	1,438,000	1,443,000	1,443,000	1,410,000	1,410,000

(389) 2017 BRA TIF Refunding Debt Service Fund

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

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

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

City of Jackson Fiscal Year 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 389 2017 BRA TIF Refunding Debt Service Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	420,868	420,852	415,704	415,704	420,556	420,556
Expenditures	420,868	420,852	415,704	415,704	420,556	420,556
Excess of Revenues Over (Under) Expenses	0	0	0	0	0	0
Fund Balance - Beginning of Year	1,900	1,900	1,900	1,900	1,900	1,900
Fund Balance - End of Year	1,900	1,900	1,900	1,900	1,900	1,900

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 389 2017 BRA TIF Refunding Debt Service Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
389-000-000-699.489 Cont. - BRA Fund	420,868	420,852	415,704	415,704	420,556	420,556
Total Revenues	420,868	420,852	415,704	415,704	420,556	420,556

Expenditure Detail

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

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Debt Service :						
389-906-000-991.000 Principal	190,000	195,000	195,000	195,000	205,000	205,000
389-906-000-992.000 Interest	230,868	225,852	220,704	220,704	215,556	215,556
	420,868	420,852	415,704	415,704	420,556	420,556
Total Expenditures	420,868	420,852	415,704	415,704	420,556	420,556

(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 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 391 2021 BRA TIF Refunding Debt Service Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	0	4,350,684	758,700	758,700	772,512	772,512
Expenditures	0	4,350,066	758,700	758,700	772,512	772,512
Excess of Revenues Over (Under) Expenses	0	618	0	0	0	0
Fund Balance - Beginning of Year	0	0	618	618	618	618
Fund Balance - End of Year	0	618	618	618	618	618

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 391 2021 BRA TIF Refunding Debt Service Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
391-000-000-696.000 Bond Proceeds	0	4,272,000	0	0	0	0
391-000-000-699.489 Cont. - BRA Fund	0	78,684	758,700	758,700	772,512	772,512
Total Revenues	0	4,350,684	758,700	758,700	772,512	772,512

Expenditure Detail

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

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Contractual & Other:						
391-906-000-818.000 Contractual Service	0	51,382	0	0		
391-906-000-963.396 Escrow Transfer	0	4,298,684	0	0		
	0	4,350,066	0	0	0	0
Debt Service :						
391-906-000-991.000 Principal	0	0	668,000	668,000	708,000	708,000
391-906-000-992.000 Interest	0	0	90,700	90,700	64,512	64,512
	0	0	758,700	758,700	772,512	772,512
Total Expenditures	0	4,350,066	758,700	758,700	772,512	772,512

(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 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 394 2001 DDA TIF Debt Service Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	2,330,750	2,460,750	2,597,987	2,597,987	2,735,750	2,735,750
Expenditures	2,330,750	2,460,750	2,597,987	2,597,987	2,735,750	2,735,750
Excess of Revenues Over (Under) Expenses	0	0	0	0	0	0
Fund Balance - Beginning of Year	637	637	637	637	637	637
Fund Balance - End of Year	637	637	637	637	637	637

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 394 2001 DDA TIF Debt Service Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
394-000-000-699.494 Cont.-DDA Project Fund	2,330,750	2,460,750	2,597,987	2,597,987	2,735,750	2,735,750
Total Revenues	2,330,750	2,460,750	2,597,987	2,597,987	2,735,750	2,735,750

Expenditure Detail

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

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Debt Service :						
394-906-000-991.000 Principal	815,453	810,299	804,697	804,697	801,765	801,765
394-906-000-992.000 Interest	1,514,547	1,649,701	1,792,540	1,792,540	1,933,235	1,933,235
394-906-000-993.000 Paying Agent Fees	750	750	750	750	750	750
	2,330,750	2,460,750	2,597,987	2,597,987	2,735,750	2,735,750
Total Expenditures	2,330,750	2,460,750	2,597,987	2,597,987	2,735,750	2,735,750

(395) 2019 DDA TIF Refunding Debt Service Fund

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

CHARACTER - The Bonds were issued in anticipation of the collection of future tax increment revenues derived from the DDA's Plans and collected within the Development Area. The refunding was undertaken to defease the existing 2011 DDA Refunding Bonds so as to allow the City and DDA the ability to realize present value interest savings provided by current market conditions at the time of the refunding.

AUTHORITY - The Bonds were issued under the provisions of Act 34 of the Public Acts of Michigan of 2001, as amended, and Act 197 of the Public Acts of Michigan of 1975, as amended and the resolution of the City Council adopted on October 15, 2019.

City of Jackson Fiscal Year 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 395 2019 DDA TIF Refunding Debt Service Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	5,822,667	206,687	205,630	205,630	209,573	209,573
Expenditures	5,821,706	207,437	205,630	205,630	209,573	209,573
Excess of Revenues Over (Under) Expenses	961	(750)	0	0	0	0
Fund Balance - Beginning of Year	0	961	211	211	211	211
Fund Balance - End of Year	961	211	211	211	211	211

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 395 2019 DDA TIF Refunding Debt Service Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
395-000-000-696.000 Bond Proceeds	5,715,000	0	0	0	0	0
395-000-000-699.494 Cont.-DDA Project Fund	107,667	206,687	205,630	205,630	209,573	209,573
Total Revenues	5,822,667	206,687	205,630	205,630	209,573	209,573

Expenditure Detail

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

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Contractual & Other:						
395-906-000-818.000 Contractual Service	75,302	750	0	0	0	0
395-906-000-963.395 Escrow Transfer	5,638,737	0	0	0	0	0
	5,714,039	750	0	0	0	0
Debt Service :						
395-906-000-991.000 Principal	30,000	35,000	35,000	35,000	40,000	40,000
395-906-000-992.000 Interest	77,667	171,687	170,630	170,630	169,573	169,573
	107,667	206,687	205,630	205,630	209,573	209,573
Total Expenditures	5,821,706	207,437	205,630	205,630	209,573	209,573

(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 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 396 2011 DDA TIF Refunding Debt Service Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	122,981	0	0	0	0	0
Expenditures	123,412	0	0	0	0	0
Excess of Revenues Over (Under) Expenses	(431)	0	0	0	0	0
Fund Balance - Beginning of Year	431	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 396 2011 DDA TIF Refunding Debt Service Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
396-000-000-699.494 Cont.-DDA Project Fund	122,981	0	0	0	0	0
Total Revenues	122,981	0	0	0	0	0

Expenditure Detail

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

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Debt Service:						
396-906-000-991.000 Principal	0	0	0	0	0	0
396-906-000-992.000 Interest	123,412	0	0	0	0	0
396-906-000-993.000 Paying Agent Fees	0	0	0	0	0	0
Total Expenditures	123,412	0	0	0	0	0

(397) 2012 BRA TIF Refunding Debt Service Fund

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

CHARACTER - The Bonds are issued in anticipation of the collection of future tax increment revenues derived from the BRA's approved Plan attributable to increases in value of real and personal property on the Eligible Property (Consumers Energy Headquarters). These revenues, which will 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 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 397 2012 BRA TIF Refunding Debt Service Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	753,769	703,356	0	0	0	0
Expenditures	753,769	707,884	0	0	0	0
Excess of Revenues Over (Under) Expenses	0	(4,528)	0	0	0	0
Fund Balance - Beginning of Year	4,528	4,528	0	0	0	0
Fund Balance - End of Year	4,528	0	0	0	0	0

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 397 2012 BRA TIF Refunding Debt Service Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
397-000-000-699.489 Cont. - BRA Fund	753,769	703,356	0	0	0	0
Total Revenues	753,769	703,356	0	0	0	0

Expenditure Detail

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

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Debt Service :						
397-906-000-991.000 Principal	550,000	605,000	0	0	0	0
397-906-000-992.000 Interest	203,569	102,884	0	0	0	0
397-906-000-993.000 Paying Agent Fees	200	0	0	0	0	0
	753,769	707,884	0	0	0	0
Total Expenditures	753,769	707,884	0	0	0	0

Capital Projects Funds

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

(401) Capital Projects Fund

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

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

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

City of Jackson Fiscal Year 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 401 Capital Projects Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	203,456	212,290	500	241,893	1,956,398	1,956,398
Expenditures	273,918	206,238	0	265,226	1,955,898	1,955,898
Excess of Revenues Over (Under) Expenditures	(70,462)	6,052	500	(23,333)	500	500
Fund Balance - Beginning of Year	135,545	65,083	71,135	71,135	47,802	47,802
Fund Balance - End of Year	65,083	71,135	71,635	47,802	48,302	48,302

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Capital Projects Fund
Project Costs & Related Funding

A/C #	Project Name	2021/22 Projected					2022/23 Proposed					
		Funding				Fiscal Year Costs	Funding				Fiscal Year Costs	
		Public Imp. Fund	Grants/ Donations	General Fund	Fund Balance		Public Imp. Fund	Grants/ Donations	General Fund	Fund Balance		
974.035	Sharp Park Tree Restoration Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
975.019	Loomis Park Playground	-	-	-	-	-	-	-	-	-	-	-
975.011	City Hall Improvements	-	241,643	-	-	241,643	-	1,460,898	-	-	1,460,898	-
975.031	Traffic Circle Enhancements (Kibby Rd.)	-	-	-	-	-	-	-	-	-	-	-
975.080	Beech Tree Dog Park	-	6,014	-	-	6,014	-	-	-	-	-	-
975.054	Public Arts Committee	-	-	-	17,569	17,569	-	-	-	-	-	-
975.059	Sharp Park Mini-Golf Improvements	-	-	-	-	-	-	250,000	-	-	250,000	-
975.066	Sharp Park Golf Course Improvements - Simulator/Patio	-	-	-	-	-	-	195,000	-	-	195,000	-
975.081	Golf Learning Center Improvements	-	-	-	-	-	-	50,000	-	-	50,000	-
Totals		\$ -	\$ 247,657	\$ -	\$ 17,569	\$ 265,226	\$ -	\$1,955,898	\$ -	\$ -	\$1,955,898	\$ -

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 401 Capital Projects Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
401-000-000-528.279 ARPA Funds (City Hall)	0	0	0	241,643	1,460,898	1,460,898
401-000-000-528.279 ARPA Funds (Sharp Park)	0	0	0	0	495,000	495,000
401-000-000-664.000 Interest	646	37	500	250	500	500
401-000-000-675.006 Donations - Weatherwax (Tree Proj)	4,428	0	0	0	0	0
401-000-000-675.016 Donations - Beech Tree Dog Park	0	70,278	0	0	0	0
401-000-000-675.021 Donations - Loomis Park	10,000	0	0	0	0	0
401-000-000-675.050 Donations - DiscGolf (Kiwanis)	777	0	0	0	0	0
401-000-000-675.069 Donations - CP Fed Credit Union	32,500	0	0	0	0	0
401-000-000-699.245 Cont.- Public Improvement Fund	155,105	141,975	0	0	0	0
Total Revenues	203,456	212,290	500	241,893	1,956,398	1,956,398

Expenditure Detail

Fund 401 Capital Projects Fund

Dept 901 Capital Projects

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Capital Outlay:						
401-901-000-974.035 Sharp Park Tree Restoration Project	39,300	0	0	0	0	0
401-901-000-975.011 City Hall Improvements	0	0	0	0	1,218,179	1,218,179
401-901-000-975.011 City Hall Improvements (Cont Serv.)	0	0	0	241,643	69,708	69,708
401-901-000-975.011 City Hall Improvements (Bldg Maint)	0	0	0	0	173,011	173,011
401-901-000-975.019 Loomis Park Playground	40,080	0	0	0	0	0
401-901-000-975.031 Traffic Circle Enhancement	45,302	38,366	0	0	0	0
401-901-000-975.047 Blackman Park Improvements	34,749	0	0	0	0	0
401-901-000-975.054 Public Arts Committee	4,684	0	0	17,569	0	0
401-901-000-975.059 Sharp Park Mini Golf Improvemts.	0	56,593	0	0	250,000	250,000
401-901-000-975.066 Sharp Park GC Imp.-Simulator/Patio	0	0	0	0	195,000	195,000
401-901-000-975.079 Emma Nichols Park	109,803	47,015	0	0	0	0
401-901-000-975.080 Beech Tree Dog Park	0	64,264	0	6,014	0	0
401-901-000-975.081 Golf Learning Center Improvements	0	0	0	0	50,000	50,000
Total Expenditures	273,918	206,238	0	265,226	1,955,898	1,955,898

(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 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 402 Water Equipment & Replacement Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	6,781,313	3,898,900	3,269,754	3,838,559	7,808,191	7,808,191
Expenditures:	4,714,208	4,202,048	4,995,759	4,956,231	9,825,900	9,825,900
Excess of Revenues Over (Under) Expenditures	2,067,105	(303,148)	(1,726,005)	(1,117,672)	(2,017,709)	(2,017,709)
Fund Balance - Beginning of Year	5,052,943	7,120,048	6,816,900	6,816,900	5,699,228	5,699,228
Fund Balance - End of Year	7,120,048	6,816,900	5,090,895	5,699,228	3,681,519	3,681,519

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 402 Water Equipment & Replacement Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
402-000-000-528.279 Federal Grant - ARPA	0	0	0	1,118,327	390,000	390,000
402-000-000-664.000 Interest	66,531	17,393	22,511	33,700	34,711	34,711
402-000-000-699.486 Cont.-2018 Cap. Imp. Bond Fund	3,517,882	0	0	0	0	0
402-000-000-699.591 Cont.-Water Fund-Bonds (DWSRF)	0	0	0	0	2,594,500	2,594,500
402-000-000-699.591 Cont.-Water Fund	3,196,900	3,881,507	3,247,243	2,686,532	4,788,980	4,788,980
Total Revenues	6,781,313	3,898,900	3,269,754	3,838,559	7,808,191	7,808,191

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

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

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
402-458-000-703.000 Salaries and Wages	70,517	78,948	83,574	98,597	115,128	115,128
402-458-000-707.000 Wages-Temporary	0	2,229	0	2,201	0	0
402-458-000-708.000 Unemployment	3	5	9	10	61	61
402-458-000-709.000 Employers FICA	5,043	5,652	6,393	7,711	8,807	8,807
402-458-000-713.000 Overtime	43	1,310	0	0	0	0
402-458-000-715.000 Pension-General	8,704	9,261	10,246	14,223	14,126	14,126
402-458-000-716.000 Pension-MERS DC	0	93	690	329	2,391	2,391
402-458-000-718.000 Health Insurance	12,475	13,457	13,965	22,287	29,462	29,462
402-458-000-723.000 Health Ins.-MERS HSA	0	155	641	504	1,753	1,753
402-458-000-724.000 Workers Compensation	207	258	229	375	1,039	1,039
402-458-000-725.000 Other Fringe Benefits	393	357	1,031	513	1,626	1,626
	97,385	111,725	116,778	146,750	174,393	174,393
Material and Supplies:						
402-458-000-782.000 Materials	944	3,078	600	600	600	600
	944	3,078	600	600	600	600
Contractual and Other:						
402-458-000-818.000 Contractual Services	1,443,682	1,767,314	2,890,749	2,400,426	6,226,863	6,226,863
402-458-000-943.000 Equipment Rental - MP	0	120	2,000	2,000	2,000	2,000
402-458-000-961.641 PW Overhead	0	1,164	600	1,000	600	600
402-458-000-961.642 ENG Overhead	60,761	61,782	66,859	69,018	80,590	80,590
	1,504,443	1,830,380	2,960,208	2,472,444	6,310,053	6,310,053
Contractual and Other:						
402-458-000-984.000 Software	5,875	5,875	5,875	5,875	5,875	5,875
	5,875	5,875	5,875	5,875	5,875	5,875
New Water Main Construction	1,608,647	1,951,058	3,083,461	2,625,669	6,490,921	6,490,921

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

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

Account Description	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
<u>WORK PROJECT DETAIL</u>				
Work Project Titles:				
Misc Water Projects	53,700	70,572	70,500	70,500
Water Mapping & Gis	99,910	119,910	158,530	158,530
Aerial Photography	8,000	-	-	-
Arnold: Cooper to East End	-	26,560	173,455	173,455
Biddle: Mechanic to Martin Luther King Jr Dr	206,080	157,568	-	-
Biddle: Greenwood to Williams	-	27,680	-	-
Blackstone: Glick to VanBuren	-	408,117	-	-
Burr: Perrine to State	91,651	-	-	-
Burr: Cooper to State	-	65,120	234,600	234,600
Burr: State to Waterloo	-	-	672,750	672,750
Clinton: West end to Glick	50,114	36,670	-	-
Cooley Pl: Morell to Biddle	238,560	175,708	-	-
Cooper: Washington to Michigan (MDOT)	-	2,000	2,000	2,000
Deyo: Elm to Gorham	-	46,720	315,835	315,835
Douglas: West to Mound	390,880	345,155	-	-
Dwight: Chapin to Tyson	-	28,000	183,625	183,625
E. Michigan: Cooper to Horton	-	45,344	566,446	566,446
East: Plymouth to Teneyck	-	-	244,950	244,950
East: Teneyck to Michigan	-	35,760	278,300	278,300
Fourth: Franklin to Washington	-	11,807	-	-
Garfiled: Fourth to First	-	35,760	-	-
Greenwood: Griswold to Morrell	23,020	-	-	-
Grinnell: Norfolk to Wildwood	-	28,160	184,755	184,755
McBride: Fourth to First	-	45,360	306,230	306,230
Morrell: Greenwood to Martin Luther King Jr Dr	206,916	70,563	-	-
Perrine: Michigan to Pearl	222,273	55,530	203,550	203,550
Perrine: Pearl to Burr	-	-	506,000	506,000
Steward: RR to Ganson	152,897	205,658	-	-
Transmission Main: Pearl, Cooper to Waterloo	577,614	52,724	1,002,310	1,002,310
Transmission Main: Elizabeth, VanDorn to State	274,800	41,337	517,540	517,540
Transmission Main: Hupp, Cooper to Morrell & Morrell, Hupp to Elm	20,803	46,229	-	-
West Ave: Carlton to Michigan	466,243	419,457	769,985	769,985
Wildwood: Lydia to Steward	-	8,040	99,560	99,560
Williams: Biddle to Wilkins	-	14,160	-	-
	3,083,461	2,625,669	6,490,921	6,490,921

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

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

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Capital Outlay:						
402-591-000-975.000 Building Additions	2,000	6,139	167,700	73,800	1,286,100	1,286,100
402-591-000-975.075 DPW WTP/WWTP Bldgs.	1,865,555	290,116	0	62,488	0	0
402-591-000-980.001 Office Equipment	3,090	15,406	8,200	49,800	9,200	9,200
402-591-000-981.000 Vehicles/Enterprise Lease	11,333	24,462	196,614	149,250	449,344	449,344
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	198,808	242,426	193,050	327,370	426,892	426,892
402-591-000-985.001 Meters	266,823	115,712	370,000	200,000	245,000	245,000
402-591-000-985.002 Wellfield	78,095	243	86,000	86,000	66,200	66,200
402-591-000-985.003 Pumping Station	0	0	9,000	9,000	9,270	9,270
402-591-000-985.004 Storage Tanks	0	123	750	750	790	790
402-591-000-985.005 Engineering	208,447	162,259	171,250	137,550	161,700	161,700
402-591-000-985.006 Treatment Plant	429,292	1,351,735	619,750	1,148,550	589,583	589,583
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	41,118	41,369	46,484	42,504	47,400	47,400
	<u>3,105,561</u>	<u>2,250,990</u>	<u>1,912,298</u>	<u>2,330,562</u>	<u>3,334,979</u>	<u>3,334,979</u>
Total Capital Assets-Other	3,105,561	2,250,990	1,912,298	2,330,562	3,334,979	3,334,979
Total Expenses	4,714,208	4,202,048	4,995,759	4,956,231	9,825,900	9,825,900

(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

Fund 403 Lead Service Line Replacement

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	0	103,952	845,246	1,350,195	2,637,759	2,637,759
Expenditures:	0	44,725	845,246	899,633	1,661,966	1,661,966
Excess of Revenues Over (Under) Expenditures	0	59,227	0	450,562	975,793	975,793
Fund Balance - Beginning of Year	0	0	59,227	59,227	509,789	1,485,582
Fund Balance - End of Year	0	59,227	59,227	509,789	1,485,582	2,461,375

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 403 Lead Service Line Replacement

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
403-000-000-528.279 Federal Grant-ARPA	0	0	0	760,341	1,587,593	1,587,593
403-000-000-539.023 St. DWRF-Disadv. Comm LSL Repl	0	0	482,096	0	0	0
403-000-000-699.591 Cont.-Water Fund	0	103,952	363,150	589,854	1,050,166	1,050,166
Total Revenues	0	103,952	845,246	1,350,195	2,637,759	2,637,759

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 403 Lead Service Line Replacement
Dept 542 Service Line Replacement

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
403-542-000-703.000 Salaries and Wages	0	3,056	119,175	203,386	428,395	428,395
403-542-000-708.000 Unemployment	0	0	3	280	366	366
403-542-000-709.000 Employers FICA	0	202	9,117	16,559	33,772	33,772
403-542-000-715.000 Pension-General	0	367	14,611	27,455	52,564	52,564
403-542-000-716.000 Pension-MERS DC	0	51	2,860	8,602	14,852	14,852
403-542-000-718.000 Health Insurance	0	982	34,619	27,608	60,437	60,437
403-542-000-723.000 Health - MERS H.S.A.	0	86	6,427	11,115	14,800	14,800
403-542-000-724.000 Workers Compensation	0	20	542	2,051	4,098	4,098
403-542-000-725.000 Other Fringe Benefits	0	13	3,675	4,044	8,298	8,298
	0	4,777	191,029	301,100	617,582	617,582
Material and Supplies:						
403-542-000-782.000 Materials	0	2,150	79,820	116,797	249,095	249,095
	0	2,150	79,820	116,797	249,095	249,095
Contractual and Other:						
403-542-000-818.000 Contractual Services	0	32,038	285,740	267,373	349,477	349,477
403-542-000-943.000 Equipment Rental - MP	0	230	264,550	159,238	330,312	330,312
403-542-000-961.641 PW Overhead	0	4,893	24,107	55,125	115,500	115,500
403-542-000-961.642 ENG Overhead	0	637	0	0	0	0
	0	37,798	574,397	481,736	795,289	795,289
Capital Outlay:						
403-542-000-984.000 Software	0	0	0	0	0	0
	0	0	0	0	0	0
Lead Service Line Replacement	0	44,725	845,246	899,633	1,661,966	1,661,966

WORK PROJECT DETAIL

Work Project Titles:						
Lead Service Records & Coordination			60,635	31,292	58,373	58,373
Lead Service Replacement - Full			314,567	5,000	10,000	10,000
Lead Service Replacement - Partial			470,044	3,000	6,000	6,000
Lead Service Replacement - Partial - ARPA			0	760,341	1,587,593	1,587,593
Lead Service Inventory Investigation			0	100,000	0	0
			845,246	899,633	1,661,966	1,661,966

(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 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 404 Sanitary Sewer Maintenance Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	229,760	219,303	391,202	375,056	399,931	399,931
Expenditures	229,760	219,303	391,202	375,056	399,931	399,931
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 404 Sanitary Sewer Maintenance Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
404-000-000-664.000 Interest	14	0	0	0	0	0
404-000-000-699.590 Cont.-Sewer Fund	229,746	219,303	391,202	375,056	399,931	399,931
Total Revenues	229,760	219,303	391,202	375,056	399,931	399,931

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 404 Sanitary Sewer Maintenance Fund
Dept 456 Sanitary Sewer Maintenance

Account Description	2019/20	2020/21	2021/22	2021/22	2022/23	2022/23
	Actual	Actual	Budget	Projected	Proposed	Adopted
Personal Services:						
404-456-000-703.000 Salaries and Wages	64,209	61,672	68,880	68,880	70,946	70,946
404-456-000-708.000 Unemployment	6	6	8	8	8	8
404-456-000-709.000 Employers FICA	5,097	4,989	6,002	6,002	6,182	6,182
404-456-000-713.000 Overtime	7,641	7,199	9,575	9,575	9,862	9,862
404-456-000-715.000 Pension-General	8,717	8,280	9,619	9,626	9,915	9,915
404-456-000-716.000 Pension-MERS DC	404	661	1,177	1,765	1,818	1,818
404-456-000-718.000 Health Insurance	12,411	9,968	20,181	16,145	18,567	18,567
404-456-000-723.000 Health - MERS HSA	610	986	1,094	2,160	2,225	2,225
404-456-000-724.000 Workers Compensation	785	710	825	960	989	989
404-456-000-725.000 Other Fringe Benefits	296	318	1,409	1,409	1,451	1,451
	<u>100,176</u>	<u>94,789</u>	<u>118,770</u>	<u>116,530</u>	<u>121,963</u>	<u>121,963</u>
Material and Supplies:						
404-456-000-756.000 Operating Supplies	2,403	1,222	2,500	2,500	2,575	2,575
404-456-000-782.000 Materials	35,523	30,727	53,500	53,500	58,850	58,850
	<u>37,926</u>	<u>31,949</u>	<u>56,000</u>	<u>56,000</u>	<u>61,425</u>	<u>61,425</u>
Contractual and Other:						
404-456-000-818.000 Contractual Services	0	0	15,450	15,450	15,914	15,914
404-456-000-853.000 Telephone	3,107	3,961	4,455	4,980	5,129	5,129
404-456-000-935.000 Insurance	0	0	2,675	2,500	2,625	2,625
404-456-000-943.000 Equipment Rental - MP	58,825	57,988	127,416	113,160	124,476	124,476
404-456-000-961.641 PW Overhead	29,726	30,616	65,436	65,436	67,399	67,399
404-456-000-961.642 ENG Overhead	0	0	0	0	0	0
	<u>91,658</u>	<u>92,565</u>	<u>215,432</u>	<u>201,526</u>	<u>215,543</u>	<u>215,543</u>
Capital Outlay:						
404-456-000-984.000 Software	0	0	1,000	1,000	1,000	1,000
Sewer Maintenance	229,760	219,303	391,202	375,056	399,931	399,931

WORK PROJECT DETAIL

Work Project Titles:						
Repairs by DPW	100,970	57,378	81,649	101,265	107,981	107,981
Repairs by Contractor	0	0	5,500	16,878	17,997	17,997
Clean and Flush	33,750	51,374	126,368	86,263	91,984	91,984
Stake and Locate	47,207	54,857	56,715	67,510	71,988	71,988
Manhole Work	47,833	52,246	53,155	54,383	57,990	57,990
Heavy Sewer Cleaning	0	0	22,763	15,002	15,997	15,997
Sewer Maint.-Sewer Separation	0	2,591	5,665	5,626	5,999	5,999
Sewer Televising	0	857	35,387	24,379	25,996	25,996
Not Reimbursable - Sewer Backup	0	0	4,000	3,750	3,999	3,999
	<u>229,760</u>	<u>219,303</u>	<u>391,202</u>	<u>375,056</u>	<u>399,931</u>	<u>399,931</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 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 405 Sanitary Sewer Replacement Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	1,286,581	757,883	1,038,575	718,450	672,950	672,950
Expenditures	560,575	660,661	3,214,299	1,173,035	1,902,121	1,902,121
Excess of Revenues Over (Under) Expenditures	726,006	97,222	(2,175,724)	(454,585)	(1,229,171)	(1,229,171)
Fund Balance - Beginning of Year	2,427,228	3,153,234	3,250,456	3,250,456	2,795,871	2,795,871
Fund Balance - End of Year	3,153,234	3,250,456	1,074,732	2,795,871	1,566,700	1,566,700

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 405 Sanitary Sewer Replacement Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
405-000-000-664.000 Interest	35,132	7,883	10,000	13,450	7,200	7,200
405-000-000-688.000 Miscellaneous	0	0	0	0	0	0
405-000-000-699.486 Cont.-2018 Cap. Imp. Bond Fund	179,078	0	0	0	0	0
405-000-000-699.590 Cont.- Sewer Fund	1,072,371	750,000	1,028,575	705,000	665,750	665,750
Total Revenues	1,286,581	757,883	1,038,575	718,450	672,950	672,950

Expenditure Detail

Fund 405 Sanitary Sewer Replacement Fund
Dept 457 New Sewer Construction

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
405-457-000-703.000 Salaries and Wages	51,926	57,765	74,844	75,799	103,617	103,617
405-457-000-707.000 Wages-Temporary	0	161	0	0	0	0
405-457-000-708.000 Unemployment	3	3	8	40	55	55
405-457-000-709.000 Employers FICA	3,717	4,095	5,726	5,799	7,927	7,927
405-457-000-713.000 Overtime	0	171	0	0	0	0
405-457-000-715.000 Pension-General	6,412	6,841	9,176	10,418	12,714	12,714
405-457-000-716.000 Pension-MERS DC	0	0	618	61	2,152	2,152
405-457-000-718.000 Health Insurance	9,655	9,339	12,506	16,092	26,516	26,516
405-457-000-723.000 Health - MERS HSA	0	0	574	89	1,578	1,578
405-457-000-724.000 Workers Compensation	146	161	205	244	935	935
405-457-000-725.000 Other Fringe Benefits	312	266	923	389	1,463	1,463
	72,171	78,802	104,580	108,931	156,957	156,957
Material and Supplies:						
405-457-000-782.000 Materials	0	899	1,000	800	1,000	1,000
	0	899	1,000	800	1,000	1,000
Contractual and Other:						
405-457-000-818.000 Contractual Services	440,025	527,994	3,039,969	1,001,369	1,662,757	1,662,757
405-457-000-943.000 Equipment Rental - MP	0	40	2,000	2,000	2,000	2,000
405-457-000-961.641 PW Overhead	0	145	1,000	1,000	1,000	1,000
405-457-000-961.642 ENG Overhead	42,504	46,906	59,875	53,060	72,532	72,532
	482,529	575,085	3,102,844	1,057,429	1,738,289	1,738,289
Contractual and Other:						
405-457-000-984.000 Software	5,875	5,875	5,875	5,875	5,875	5,875
	5,875	5,875	5,875	5,875	5,875	5,875
New Sewer Construction	560,575	660,661	3,214,299	1,173,035	1,902,121	1,902,121

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

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

Account Description	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
<u>WORK PROJECT DETAIL</u>				
Work Project Titles:				
MISC SAN. SEWER CONSTRUCTION	39,000	39,000	50,000	50,000
Sewer Lining	332,572	307,107	100,000	100,000
Sewer Studies & Permits	43,600	43,600	45,600	45,600
SEWER MAPPING & GIS	90,742	110,742	158,530	158,530
SEWER SEPARATION	0	0	0	0
Aerial Photography	8,000	0	0	0
Alley: 1st E/o Jackson from Pearl to Glick	120,960	108,911	0	0
Alley: 1st E/o Jackson from Mason to Franklin	0	5,364	62,096	62,096
Arnold: Cooper to East End	0	13,629	85,558	85,558
Biddle: Greenwood to Williams	0	13,135	0	0
Biddle: Mechanic to Martin Luther King Jr Dr	135,520	66,324	0	0
Burr: State to Waterloo	0	0	113,850	113,850
Burr: Perrine to State	45,085	9,574	115,000	115,000
Cooley Pl: Morell to Biddle	117,600	82,766	0	0
Deyo: Elm to Gorham	0	25,782	161,853	161,853
Douglas: West to Mound	390,880	159,056	0	0
East: Plymouth to Michigan	0	13,135	82,456	82,456
Mike Levine Landlands Trail Sewer Protection	0	5,000	5,000	5,000
Monkey Run Sewer Rehabilitation	1,710,000	36,354	445,554	445,554
Morrell: Greenwood to Martin Luther King Jr Dr	0	7,054	0	0
Sewer Separation at Biddle and Milwaukee	0	85,214	0	0
Perrine: Pearl to Burr	0	0	336,111	336,111
Perrine: Michigan to Burr	180,340	0	0	0
Perrine: Michigan to Pearl	0	35,501	140,513	140,513
Williams: Biddle to Wilkins	0	5,787	0	0
	3,214,299	1,173,035	1,902,121	1,902,121

(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 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 406 Wastewater Equipment Replacement Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	3,287,144	1,266,053	1,461,450	1,619,615	16,095,054	16,095,054
Expenditures	2,218,630	788,060	2,062,083	2,616,328	17,594,940	17,594,940
Excess of Revenues Over (Under) Expenditures	1,068,514	477,993	(600,633)	(996,713)	(1,499,886)	(1,499,886)
Fund Balance - Beginning of Year	2,543,411	3,611,925	4,089,918	4,089,918	3,093,205	3,093,205
Fund Balance - End of Year	3,611,925	4,089,918	3,489,285	3,093,205	1,593,319	1,593,319

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 406 Wastewater Equipment Replacement Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
406-000-000-528.279 Federal Grant - ARPA (SLFRF)	0	0	0	363,515	5,605,985	5,605,985
406-000-000-664.000 Interest	26,396	8,753	15,450	17,100	12,991	12,991
406-000-000-699.486 Cont.-2018 Cap. Imp. Bond Fund	2,117,748	0	0	0	0	0
406-000-000-699.590 Cont.-Sewer Fund	1,143,000	1,257,300	1,446,000	1,239,000	1,512,800	1,512,800
406-000-000-699.590 Cont.-Sewer Fund-Bond Proceeds	0	0	0	0	8,963,278	8,963,278
Total Revenues	3,287,144	1,266,053	1,461,450	1,619,615	16,095,054	16,095,054

Expenditure Detail

Fund 406 Wastewater Equipment Replacement Fund
Dept 548 Wastewater Equipment Replacement

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Capital Outlay:						
406-548-000-975.000 Building Additions	0	0	0	0	0	0
406-548-000-975.075 DPW WTP/WWTP Bldgs.	1,855,555	290,116	0	62,488	0	0
406-548-000-981.000 Vehicles/Enterprise Lease	0	128,239	37,083	82,422	66,927	66,927
406-548-000-985.000 Machinery & Equipment	351,159	148,290	1,580,000	1,660,162	9,897,528	9,897,528
406-548-000-985.001 Meters	762	0	15,000	0	15,000	15,000
406-548-000-985.003 Pumping Station	0	139,567	330,000	425,000	2,241,000	2,241,000
406-548-000-985.006 Treatment Plant	11,154	81,848	100,000	386,256	5,374,485	5,374,485
	2,218,630	788,060	2,062,083	2,616,328	17,594,940	17,594,940
Total Expenditures	2,218,630	788,060	2,062,083	2,616,328	17,594,940	17,594,940

(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 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 408 2020 Capital Improvement Bonds Construction Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	2,067,250	4,395	0	12	0	0
Expenditures	1,144,684	919,012	0	7,961	0	0
Excess of Revenues Over (Under) Expenditures	922,566	(914,617)	0	(7,949)	0	0
Fund Balance - Beginning of Year	0	922,566	7,949	7,949	0	0
Fund Balance - End of Year	922,566	7,949	7,949	0	0	0

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 408 2020 Capital Improvement Bonds Construction Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
408-000-000-664.000 Interest	3,250	556	0	12	0	0
408-000-000-675.051 Donations - Alro	60,000	0	0	0	0	0
408-000-000-688.000 Miscellaneous	0	3,839	0	0	0	0
408-000-000-696.000 Bond Proceeds	2,004,000	0	0	0	0	0
Total Revenues	2,067,250	4,395	0	12	0	0

Expenditure Detail

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

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Contractual & Other:						
408-901-000-818.000 Contractual Services	37,520	0	0	0	0	0
408-901-000-900.000 Printing & Publishing	730	0	0	0	0	0
	38,250	0	0	0	0	0
Capital Outlay:						
408-901-000-975.077 King Center Building Renovations	1,106,434	919,012	0	873	0	0
	1,106,434	919,012	0	873	0	0
Other Financing Uses:						
408-901-000-995.308 Cont.-2020 Cap. Imp. D/S Fund	0	0	0	7,088	0	0
	0	0	0	7,088	0	0
Total Expenditures	1,144,684	919,012	0	7,961	0	0

(425) 2017 Michigan Transportation Fund Bonds Construction Fund

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

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

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

City of Jackson Fiscal Year 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 425 2017 Michigan Transportation Fund Bonds Construction Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	30,632	1,599	0	0	0	0
Expenditures	1,352,947	776,383	0	0	0	0
Excess of Revenues Over (Under) Expenditures	(1,322,315)	(774,784)	0	0	0	0
Fund Balance - Beginning of Year	2,097,099	774,784	0	0	0	0
Fund Balance - End of Year	774,784	0	0	0	0	0

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 425 2017 Michigan Transportation Fund Bonds Construction Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
425-000-000-664.000 Interest	30,632	1,599	0	0	0	0
Total Revenues	30,632	1,599	0	0	0	0

Expenditure Detail

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

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Other Financing Uses:						
425-901-000-995.202 Cont.-Major Street Fund	1,352,947	776,383	0	0	0	0
	1,352,947	776,383	0	0	0	0
Total Expenditures	1,352,947	776,383	0	0	0	0

(486) 2018 Capital Improvement Bonds Construction Fund

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

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

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

City of Jackson Fiscal Year 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 486 2018 Capital Improvement Bonds Construction Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	341,352	87,135	0	0	0	0
Expenditures	7,841,525	1,204,518	0	0	0	0
Excess of Revenues Over (Under) Expenditures	(7,500,173)	(1,117,383)	0	0	0	0
Fund Balance - Beginning of Year	8,617,556	1,117,383	0	0	0	0
Fund Balance - End of Year	1,117,383	0	0	0	0	0

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 486 2018 Capital Improvement Bonds Construction Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
486-000-000-664.000 Interest	341,352	87,135	0	0	0	0
Total Revenues	341,352	87,135	0	0	0	0

Expenditure Detail

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

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Contractual And Other :						
486-901-000-818.000 Contractual Services	0	0	0	0	0	0
486-901-000-956.001 Contingency	0	0	0	0	0	0
	0	0	0	0	0	0
Other Financing Uses:						
486-901-000-995.202 Contrib.-Major Street Fund	992,304	1,204,518	0	0	0	0
486-901-000-995.203 Contrib.-Local Street Fund	217,498	0	0	0	0	0
486-901-000-995.402 Contrib.-Water Equip. & Repl. Fd.	3,517,882	0	0	0	0	0
486-901-000-995.405 Contrib.-Sanitary Sewer Repl. Fd.	179,078	0	0	0	0	0
486-901-000-995.406 Contrib.-Wastewtr.Equip.Repl. Fd.	2,117,748	0	0	0	0	0
486-901-000-995.514 Cont.-Auto Parking System Fund	226,237	0	0	0	0	0
	7,250,747	1,204,518	0	0	0	0
Capital Outlay:						
486-901-000-975.011 City Hall Improvements	0	0	0	0	0	0
486-901-000-975.066 Sharp Park Golf Course Imp.	0	0	0	0	0	0
486-901-000-975.075 DPW WTP/WWTP Building	590,778	0	0	0	0	0
486-901-000-981.001 Vehicles-Fire Truck	0	0	0	0	0	0
	590,778	0	0	0	0	0
Total Expenditures	7,841,525	1,204,518	0	0	0	0

(488) MLK Corridor Improvement 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 MLK Corridor Improvement Area, as well as other related revenues and expenditures.

CHARACTER - The Corridor Improvement Authority Public Act 57 of 2018 is designed to assist communities with funding improvements in commercial corridors outside of their main commercial or downtown areas.

AUTHORITY - This Fund will be formally established by the annual budget resolution for fiscal year 2022/23 which is scheduled to be adopted on May 24, 2022.

City of Jackson Fiscal Year 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 488 MLK Corridor Improvement Authority Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	0	0	0	94,000	10,000	10,000
Expenditures	0	0	0	94,000	10,000	10,000
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 488 MLK Corridor Improvement Authority Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
488-000-000-664.000 Interest	0	0	0	0	0	0
488-000-000-688.000 Miscellaneous	0	0	0	0	0	0
488-000-000-699.101 Contribution - General Fund	0	0	0	94,000	10,000	10,000
Total Revenues	0	0	0	94,000	10,000	10,000

Expenditure Detail

Fund 488 MLK Corridor Improvement Authority Fund
Dept 727 Corridor Improvement Authority

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Contractual & Other:						
488-727-000-818.000 Contractual Services	0	0	0	94,000	10,000	10,000
488-727-000-902.000 Printing & Publishing	0	0	0	0	0	0
488-727-000-956.000 Administration	0	0	0	0	0	0
	0	0	0	94,000	10,000	10,000
Total Expenditures	0	0	0	94,000	10,000	10,000

(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 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 489 Brownfield Redevelopment Authority Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	1,356,420	1,385,330	1,340,180	1,515,059	1,559,350	1,559,350
Expenditures	1,351,685	1,394,784	1,298,540	1,441,555	1,450,079	1,450,079
Excess of Revenues Over (Under) Expenditures	4,735	(9,454)	41,640	73,504	109,271	109,271
Fund Balance - Beginning of Year	1,341,234	1,345,969	1,336,515	1,336,515	1,410,019	1,410,019
Fund Balance - End of Year	1,345,969	1,336,515	1,378,155	1,410,019	1,519,290	1,519,290

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 489 Brownfield Redevelopment Authority Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
489-000-000-402.004 Prop. Taxes-Consumers	1,192,814	1,214,642	1,231,000	1,271,668	1,313,000	1,313,000
489-000-000-402.007 Prop. Taxes-Heat Control.	12,949	13,553	13,740	13,945	14,400	14,400
489-000-000-402.010 Prop. Taxes-GLHHC	71,782	71,053	72,000	64,811	66,950	66,950
489-000-000-402.011 Prop. Taxes-Full Spectrum	64,511	65,445	0	0	0	0
489-000-000-402.012 Prop. Taxes-D.E.P. (County)	0	7,340	7,440	7,736	8,000	8,000
489-000-000-402.013 Prop. Taxes- Popeye's	0	6,831	7,000	28,855	25,000	25,000
489-000-000-402.014 Prop. Taxes-The 200	0	0	0	123,044	126,000	126,000
489-000-000-626.000 Charges for Services	0	2,500	0	0	0	0
489-000-000-664.000 Interest	14,364	2,867	9,000	5,000	6,000	6,000
489-000-000-687.676 Refunds & Rebates-W/Comp	0	630	0	0	0	0
489-000-000-687.677 Refunds & Rebates-Healthcare	0	469	0	0	0	0
Total Revenues	1,356,420	1,385,330	1,340,180	1,515,059	1,559,350	1,559,350

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 489 Brownfield Redevelopment Authority Fund
Dept 745 Brownfield Redevelopment Projects

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
489-745-000-702.000 Termination Pay	0	7,200	0	0	0	0
489-745-000-703.000 Salaries & Wages	17,568	16,341	16,300	16,300	8,552	8,552
489-745-000-708.000 Unemployment	1	1	2	2	4	4
489-745-000-709.000 FICA	1,349	1,814	1,282	1,282	655	655
489-745-000-715.000 Pension - General	656	498	468	468	1,050	1,050
489-745-000-716.000 Pension-MERS DC	403	161	117	117	343	343
489-745-000-716.001 Retirement-Contractual	477	1,179	1,241	1,241	0	0
489-745-000-718.000 Health Insurance	1,138	710	658	658	697	697
489-745-000-723.000 Health Ins.-MERS HSA	700	256	93	93	185	185
489-745-000-724.000 Workers Comp.	58	78	53	53	55	55
489-745-000-725.000 Other Fringe Benefits	60	68	242	242	120	120
	<u>22,410</u>	<u>28,306</u>	<u>20,456</u>	<u>20,456</u>	<u>11,661</u>	<u>11,661</u>
Contractual And Other :						
489-745-000-818.000 Contractual Services	403	5,859	5,000	5,000	5,000	5,000
489-745-000-818.048 BRA Plan - Heat Controller	13,197	13,553	13,740	13,945	14,400	14,400
489-745-000-818.059 BRA Plan - GLHHC	74,090	58,367	72,000	0	0	0
489-745-000-818.062 BRA Plan - D.E.P. (County)	0	7,340	7,440	7,736	8,000	8,000
489-745-000-818.063 BRA Plan - Popeye's (Dev. &	0	0	4,500	32,159	25,000	25,000
489-745-000-818.064 BRA Plan - The 200	0	0	0	122,044	125,000	125,000
489-745-000-956.000 Administration	334	336	1,000	1,000	1,000	1,000
	<u>88,024</u>	<u>85,455</u>	<u>103,680</u>	<u>181,884</u>	<u>178,400</u>	<u>178,400</u>
Other Financing Uses:						
489-745-000-995.389 Contrib.-2017 BRA TIF Ref.	420,868	420,852	415,704	415,704	420,556	420,556
489-745-000-995.391 Contrib.-2021 BRA TIF Ref.	0	78,684	758,700	758,700	772,512	772,512
489-745-000-995.397 Contrib.-2012 BRA TIF Ref.	753,769	703,356	0	0	0	0
489-745-000-995.643 Contrib.-Loc.Site Remed.Rev	66,614	78,131	0	64,811	66,950	66,950
	<u>1,241,251</u>	<u>1,281,023</u>	<u>1,174,404</u>	<u>1,239,215</u>	<u>1,260,018</u>	<u>1,260,018</u>
Total Expenditures	<u>1,351,685</u>	<u>1,394,784</u>	<u>1,298,540</u>	<u>1,441,555</u>	<u>1,450,079</u>	<u>1,450,079</u>

(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 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 494 Downtown Development Authority Project Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	3,042,331	3,165,351	3,320,256	3,358,258	3,405,000	3,405,000
Expenditures	2,561,398	2,667,437	2,805,617	2,805,617	2,947,323	2,947,323
Excess of Revenues Over (Under) Expenditures	480,933	497,914	514,639	552,641	457,677	457,677
Fund Balance - Beginning of Year	2,908,208	3,389,141	3,887,055	3,887,055	4,439,696	4,439,696
Fund Balance - End of Year	3,389,141	3,887,055	4,401,694	4,439,696	4,897,373	4,897,373

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 494 Downtown Development Authority Project Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
494-000-000-402.000 Current Property Taxes	1,350,850	1,498,664	1,640,256	1,689,238	1,745,000	1,745,000
494-000-000-441.000 Loc. Com. Stab. Share Tax	147,976	157,269	150,000	159,020	150,000	150,000
494-000-000-664.000 Interest	43,505	9,418	30,000	10,000	10,000	10,000
494-000-000-667.000 Rents and Royalties	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Total Revenues	3,042,331	3,165,351	3,320,256	3,358,258	3,405,000	3,405,000

Expenditure Detail

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

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Contractual And Other :						
494-741-000-962.000 Uncollectible Accounts	0	0	2,000	2,000	2,000	2,000
	0	0	2,000	2,000	2,000	2,000
Other Financing Uses:						
494-741-000-995.394 Cont.-2001 DDA TIF D/S Fd.	2,330,750	2,460,750	2,597,987	2,597,987	2,735,750	2,735,750
494-741-000-995.395 Cont.-2019 DDA TIF Ref. D/S Fd.	107,667	206,687	205,630	205,630	209,573	209,573
494-741-000-995.396 Cont.-2011 DDA TIF Ref. D/S Fd.	122,981	0	0	0	0	0
	2,561,398	2,667,437	2,803,617	2,803,617	2,945,323	2,945,323
Total Expenditures	2,561,398	2,667,437	2,805,617	2,805,617	2,947,323	2,947,323

Enterprise Funds

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

(508) Sharp Park Golf Practice Center Fund

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

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

AUTHORITY - This Fund was established by adoption of a Budget Resolution of the City Commission on March 1, 1994. 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 2022/23 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 508 Sharp Park Golf Practice Center Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	16,749	0	0	0	0	0
Expenses	42,305	0	0	0	0	0
Excess of Revenues Over (Under)						
Expenses	(25,556)	0	0	0	0	0
Add: Depreciation	0	0	0	0	0	0
Repayment of Loan	(10,000)	0	0	0	0	0
Increase (Decrease) in Working capital	(35,556)	0	0	0	0	0
Working Capital - Beginning of Year	35,556	0	0	0	0	0
Working Capital - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 508 Ella W. Sharp Park Golf Practice Center Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
508-000-000-644.002 Merchandise	4,841	0	0	0	0	0
508-000-000-645.001 Golf Fees	11,768	0	0	0	0	0
508-000-000-664.000 Interest	140	0	0	0	0	0
508-000-000-699.245 Contrib.-Public Imp. Fd.	0	0	0	0	0	0
Total Revenues	16,749	0	0	0	0	0

Expenditure Detail

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

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
508-753-000-707.000 Wages-Temporary	23,200	0	0	0	0	0
508-753-000-708.000 Unemployment Comp.	14	0	0	0	0	0
508-753-000-709.000 Employers FICA	1,821	0	0	0	0	0
508-753-000-724.000 Workers Compensation	209	0	0	0	0	0
	25,244	0	0	0	0	0
Material And Supplies:						
508-753-000-761.000 Program Supplies	618	0	0	0	0	0
508-753-000-778.000 Equipment Maint Supplies	420	0	0	0	0	0
	1,038	0	0	0	0	0
Contractual And Other:						
508-753-000-818.000 Contractual Services	11,878	0	0	0	0	0
508-753-000-924.000 Utilities	513	0	0	0	0	0
508-753-000-931.001 Equipment Maintenance	0	0	0	0	0	0
508-753-000-961.101 Admin. - General Fund	981	0	0	0	0	0
508-965-000-995.208 Cont.-Sharp Park Operating Func	2,651	0	0	0	0	0
	16,023	0	0	0	0	0
Debt Service :						
508-753-000-992.000 Interest	0	0	0	0	0	0
	0	0	0	0	0	0
Total Expenditures	42,305	0	0	0	0	0

(514) Auto Parking System Fund

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

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

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

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

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

City of Jackson Fiscal Year 2022/23 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 514 Auto Parking System Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	696,557	94,618	92,893	93,893	93,743	93,743
Expenses	272,981	270,854	252,247	239,057	247,011	247,011
Revenues Over (Under) Expenses			(159,354)	(145,164)	(153,268)	(153,268)
Add: Depreciation			110,176	113,131	113,131	
Estimated Change in Working Capital			(49,178)	(32,033)	(40,137)	(153,268)
Working Capital - Beginning of Year			205,810	205,810	173,777	173,777
Working Capital - End of Year			156,632	173,777	133,640	20,509

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 514 Auto Parking System Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
514-000-000-629.003 Parking Fines - Lot #3 (Y-Lot)	86	0	100	0	0	0
514-000-000-629.021 Park. Fines - Lot #21 (Library)	245	0	0	0	0	0
514-000-000-630.000 Park. Permits - Daily (Pink)	4,175	494	600	1,100	1,100	1,100
514-000-000-630.XXX Parking Permit Fees	0	0	0	0	0	0
514-000-000-630.XXX Parking Meter Fees	0	0	0	0	0	0
514-000-000-664.000 Interest	4,353	1,851	50	650	500	500
514-000-000-667.002 Rents and Royalties-113 LLC	0	130	0	0	0	0
514-000-000-687.514 Exp. Refund-Parking Lot Imp.	112,821	0	0	0	0	0
514-000-000-699.101 Cont.-General Fund	11,000	0	0	0	0	0
514-000-000-699.245 Cont.-Public Imp. Fund	243,917	0	0	0	0	0
514-000-000-699.486 Cont.-2018 Cap.Imp.Bond Const	226,237	0	0	0	0	0
514-000-000-699.518 Cont.-Parking Assessment Fd	93,723	92,143	92,143	92,143	92,143	92,143
Total Revenues	696,557	94,618	92,893	93,893	93,743	93,743

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 514 Auto Parking System Fund
Dept 587 Parking Utility

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
514-587-000-703.000 Salaries and Wages	0	763	1,000	500	500	500
514-587-000-707.000 Temporary Wages	0	0	3,000	0	0	0
514-587-000-708.000 Unemployment Comp.	0	0	0	0	0	0
514-587-000-709.000 Employers FICA	0	54	344	344	77	77
514-587-000-713.000 Overtime	0	0	500	0	500	500
514-587-000-715.000 Pension-General	0	92	184	184	123	123
514-587-000-716.000 Pension-MERS DC	0	2	8	8	9	9
514-587-000-718.000 Health Insurance	0	138	167	167	102	102
514-587-000-723.000 Health - MERS HSA	0	3	8	8	6	6
514-587-000-724.000 Workers Compensation	0	3	3	4	5	5
514-587-000-725.000 Other Fringe Benefits	0	4	12	12	7	7
	<u>0</u>	<u>1,059</u>	<u>5,226</u>	<u>1,227</u>	<u>1,329</u>	<u>1,329</u>
Material and Supplies:						
517-587-000-756.000 Operating Supplies	0	0	0	0	0	0
514-587-000-782.000 Materials	0	0	500	500	500	500
	<u>0</u>	<u>0</u>	<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>
Contractual And Other:						
514-587-000-808.000 Audit Fees	141	156	164	154	162	162
514-587-000-818.000 Contractual Services	5,940	3,030	15,000	15,000	15,000	15,000
514-587-000-918.000 Pavement Repairs	0	0	250	250	2,000	2,000
514-587-000-924.000 Utilities	0	0	6,500	0	0	0
514-587-000-934.000 Repairs and Maintenance	0	0	500	2,500	2,500	2,500
514-587-000-937.000 Maintenance-Snow removal	0	0	0	0	0	0
514-587-000-943.000 Equipment Rental - MP	0	376	300	600	7,500	7,500
514-587-000-961.641 PW Overhead	0	64	500	500	2,100	2,100
514-587-000-961.642 Eng. Overhead	0	605	0	0	0	0
514-587-000-962.000 Uncollectible Accounts	0	5,641	0	0	0	0
	<u>6,081</u>	<u>9,872</u>	<u>23,214</u>	<u>19,004</u>	<u>29,262</u>	<u>29,262</u>
Capital Outlay:						
514-587-000-968.000 Depreciation	144,969	144,969	110,176	113,131	113,131	113,131
514-587-000-971.000 Land Improvements	9,633	2,215	0	0	0	0
	<u>154,602</u>	<u>147,184</u>	<u>110,176</u>	<u>113,131</u>	<u>113,131</u>	<u>113,131</u>
Other Financing Uses::						
514-587-000-995.386 Cont.-2018 Cap. Imp. D/S Fd.	112,298	112,739	113,131	105,195	102,789	102,789
514-587-000-995.519 Cont.-Parking Deck Fund	0	0	0	0	0	0
	<u>112,298</u>	<u>112,739</u>	<u>113,131</u>	<u>105,195</u>	<u>102,789</u>	<u>102,789</u>
Total Expenses	<u>272,981</u>	<u>270,854</u>	<u>252,247</u>	<u>239,057</u>	<u>247,011</u>	<u>247,011</u>

(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 2022/23 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 518 Parking Assessment Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	281,016	249,667	261,042	221,288	221,288	221,288
Expenses	223,138	221,483	280,808	278,246	303,267	303,267
Excess of Revenues Over (Under) Expenses	57,878	28,184	(19,766)	(56,958)	(81,979)	(81,979)
Working Capital - Beginning of Year	218,277	276,155	304,339	304,339	247,381	247,381
Working Capital - End of Year	276,155	304,339	284,573	247,381	165,402	165,402

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 518 Parking Assessment Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
518-000-000-629.000 Parking Fines	16,518	13,196	15,000	12,810	12,810	12,810
518-000-000-630.000 Parking Permits-Daily (Pink)	11,289	746	3,000	885	885	885
518-000-000-630.005 Parking Permits (Green)	94,502	51,624	42,000	11,431	11,431	11,431
518-000-000-630.006 Parking Permits (Red)	3,305	3,100	3,300	600	600	600
518-000-000-630.007 Parking Permits (Orange)	3,465	21,688	40,000	47,500	47,500	47,500
518-000-000-630.010 Parking Permits (Black)	10,408	18,668	12,525	15,000	15,000	15,000
518-000-000-630.011 Parking Permits (Blue)	19,356	20,579	20,121	20,430	20,430	20,430
518-000-000-664.000 Interest	3,397	708	850	1,100	1,100	1,100
518-000-000-667.002 Rents and Royalties-113 LLC	33,218	29,492	38,700	29,820	29,820	29,820
518-000-000-687.676 Refunds & Rebates-W/Comp	0	2,070	0	0	0	0
518-000-000-687.677 Refunds & Rebates-Healthcare	0	2,250	0	0	0	0
518-000-000-699.895 Cont.-Special Assessment Fund	85,558	85,546	85,546	81,712	81,712	81,712
Total Revenues	281,016	249,667	261,042	221,288	221,288	221,288

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 518 Parking Assessment Fund
Dept 586 Parking Assessment

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
518-586-000-703.000 Salaries and Wages	13,053	16,181	20,156	14,097	20,795	20,795
518-586-000-707.000 Temporary Wages	15,400	21,431	22,194	16,122	23,920	23,920
518-586-000-708.000 Unemployment Comp.	5	8	2	40	12	12
518-586-000-709.000 Employers FICA	2,205	2,709	3,393	2,388	3,497	3,497
518-586-000-713.000 Overtime	375	0	2,000	1,000	1,000	1,000
518-586-000-715.000 Pension-General	1,692	2,005	2,716	1,750	2,674	2,674
518-586-000-716.000 Pension-MERS DC	140	559	618	475	374	374
518-586-000-718.000 Health Insurance	3,251	4,291	3,368	4,002	4,226	4,226
518-586-000-723.000 Health - MERS HSA	166	526	618	447	266	266
518-586-000-724.000 Workers Compensation	134	129	55	150	192	192
518-586-000-725.000 Other Fringe Benefits	39	62	249	58	276	276
	36,460	47,901	55,369	40,529	57,232	57,232
Material and Supplies:						
518-586-000-756.000 Operating Supplies	0	0	2,000	2,000	2,000	2,000
518-586-000-782.000 Materials	6,586	4,853	10,000	10,000	10,000	10,000
	6,586	4,853	12,000	12,000	12,000	12,000
Contractual And Other:						
518-586-000-808.000 Audit Fees	141	125	131	128	135	135
518-586-000-818.000 Contractual Services	46,530	49,644	65,000	98,614	98,000	98,000
518-586-000-918.000 Pavement Repairs	0	0	20,000	10,000	20,000	20,000
518-586-000-924.000 Utilities	3,047	3,033	6,500	3,050	3,050	3,050
518-586-000-931.002 Office Equipment Maint.	0	0	0	0	0	0
518-586-000-937.000 Maintenance-Snow removal	0	0	0	0	0	0
518-586-000-943.000 Equip. Rental - Motor Pool	4,781	332	7,067	1,845	1,000	1,000
518-586-000-961.101 Admin.-General Fund	18,158	13017	5,250	5,250	5,250	5,250
518-586-000-961.641 PW Overhead	1,241	130	2,000	2,000	2,000	2,000
518-586-000-961.642 ENG Overhead	8,314	15,430	15,348	12,687	12,457	12,457
518-586-000-962.000 Uncollectible Accounts	4,157	-5,125	0	0	0	0
	86,369	76,586	121,296	133,574	141,892	141,892
Other Financing Uses::						
518-586-000-995.514 Cont.- Auto Parking System Fd	93,723	92,143	92,143	92,143	92,143	92,143
	93,723	92,143	92,143	92,143	92,143	92,143
Total Expenses	223,138	221,483	280,808	278,246	303,267	303,267

(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 2022/23 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 519 Cooper/Francis Parking Decks Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	19,564	7,654	16,150	10,050	11,050	11,050
Expenses	279,320	283,421	283,836	283,010	283,775	283,775
Excess of Revenues Over (Under) Expenses	(259,756)	(275,767)	(267,686)	(272,960)	(272,725)	(272,725)
Add: Depreciation	262,943	262,943	262,943	262,943	262,943	
Increase (Decrease) in Working capital	3,187	(12,824)	(4,743)	(10,017)	(9,782)	(272,725)
Working Capital - Beginning of Year	561,327	564,514	551,690	551,690	541,673	541,673
Working Capital - End of Year	564,514	551,690	546,947	541,673	531,891	268,948

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 519 Cooper/Francis Parking Decks Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
519-000-000-630.009 Parking Permits - Yellow	11,076	6,435	12,000	8,000	8,000	8,000
519-000-000-664.000 Interest	8,488	1,186	4,100	2,000	3,000	3,000
519-000-000-688.000 Miscellaneous	0	33	50	50	50	50
Total Revenues	19,564	7,654	16,150	10,050	11,050	11,050

Expenditure Detail

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

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Contractual And Other:						
519-599-000-808.000 Audit Fees	245	269	300	275	300	300
519-599-000-818.000 Contractual Services	-217	109	0	0	0	0
519-599-000-853.000 Telephone	0	188	0	0	0	0
519-599-000-924.000 Utilities	0	0	0	0	0	0
519-599-000-935.000 Insurance	13,620	14,792	15,593	14,792	15,532	15,532
519-599-000-961.101 Admin.-General Fund	2,729	3,508	5,000	5,000	5,000	5,000
519-599-000-962.000 Uncollectible Accounts	0	1,612	0	0	0	0
	16,377	20,478	20,893	20,067	20,832	20,832
Capital Outlay :						
519-599-000-968.000 Depreciation	262,943	262,943	262,943	262,943	262,943	262,943
	262,943	262,943	262,943	262,943	262,943	262,943
Total Expenses	279,320	283,421	283,836	283,010	283,775	283,775

(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.

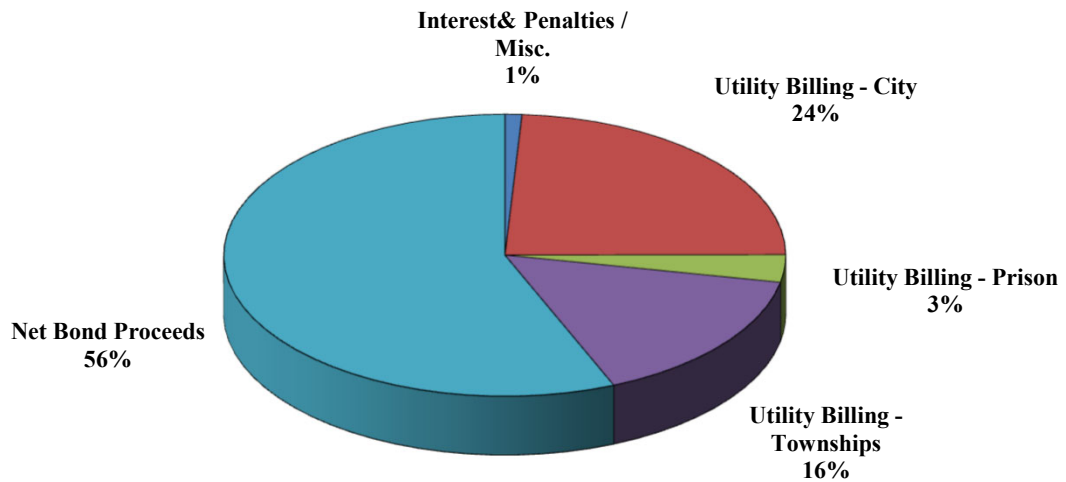
CHARACTER - In accordance with current ordinances, charges for wastewater services shall be levied on all premises having any sewer connection with the public wastewater facilities. The service charges now in effect for premises within the city shall continue as to such premises until changed pursuant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

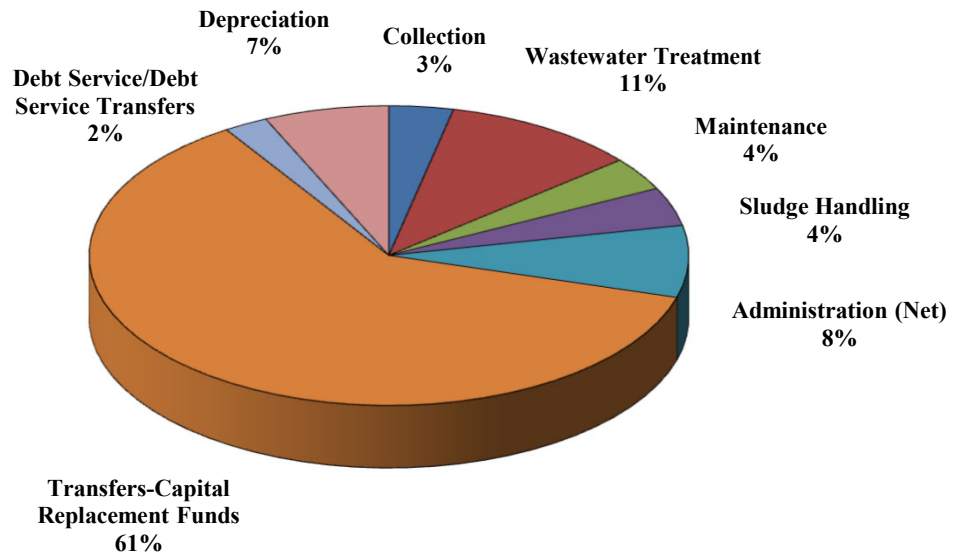
AUTHORITY - This Fund was established on June 12, 1962 to meet the requirements of Ordinances 261 and 262 of the City of Jackson.

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Sewer Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2022/23 Adopted Budget
Sewer Fund
Estimated Changes in Cash Flow

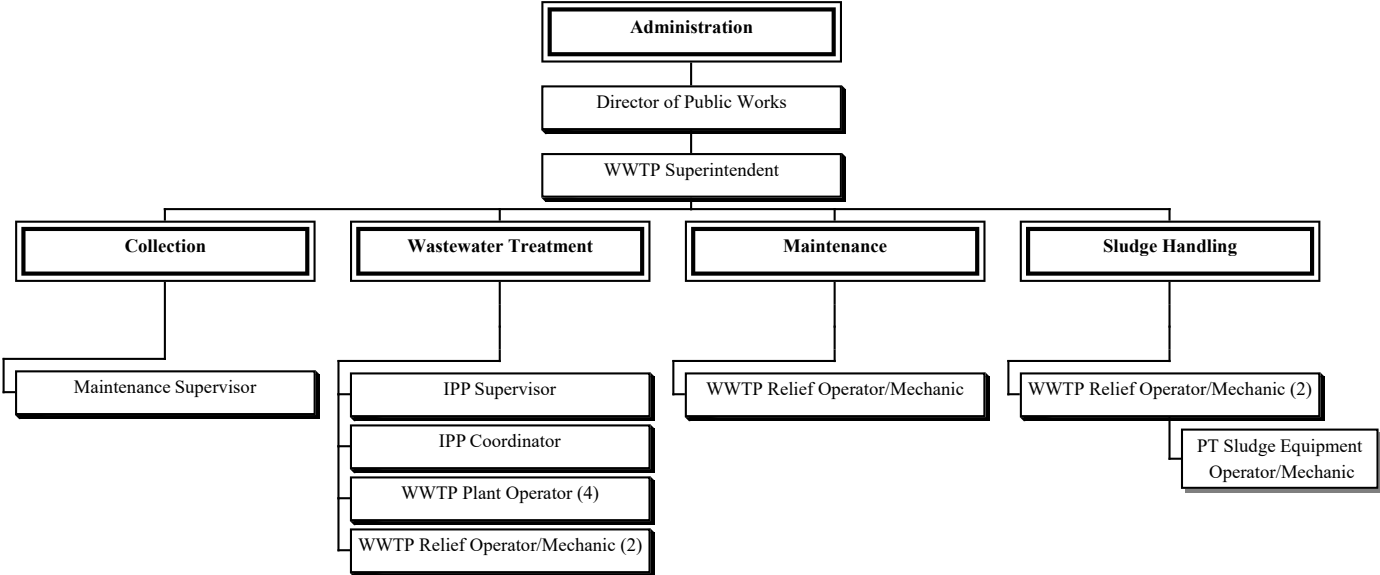
	2019/20	2020/21	2021/22	2021/22	2022/23	2022/23
	Actual	Actual	Budget	Projected	Proposed	Adopted
Revenues:						
Charges For Goods & Services	6,360,111	6,330,452	6,571,106	6,568,303	6,841,119	6,841,119
State Grants	644,255	580,025	0	0	0	0
Penalties & Interest	137,242	16,159	66,000	92,200	98,100	98,100
Miscellaneous	23,593	138,689	10,000	42,500	10,000	10,000
	<u>7,165,201</u>	<u>7,065,325</u>	<u>6,647,106</u>	<u>6,703,003</u>	<u>6,949,219</u>	<u>6,949,219</u>
Expenses:						
Collection	1,459,900	1,195,071	1,741,178	1,383,618	1,389,707	1,389,707
Wastewater Treatment	1,788,038	1,729,833	1,989,692	2,039,227	2,239,946	2,239,946
Maintenance	916,047	1,109,616	1,303,432	1,219,268	1,417,437	1,417,437
Sludge Handling	833,377	783,305	1,036,512	989,938	1,086,695	1,086,695
Administration	2,764,643	2,996,154	2,705,681	2,783,376	12,029,005	12,029,005
	<u>7,762,005</u>	<u>7,813,979</u>	<u>8,776,495</u>	<u>8,415,427</u>	<u>18,162,790</u>	<u>18,162,790</u>
Revenues Over (Under) Expenses			(2,129,389)	(1,712,424)	(11,213,571)	(11,213,571)
Add: Depreciation			1,195,106	1,188,756	1,224,234	1,224,234
Bond Proceeds			0	0	8,963,278	8,963,278
Estimated Change in Working Capital			(934,283)	(523,668)	(1,026,059)	(1,026,059)
Estimated Working Capital (Unreserved) - Beginning of Year			8,085,024	8,085,024	7,561,356	7,561,356
Estimated Working Capital (Unreserved) - End of Year			<u>7,150,741</u>	<u>7,561,356</u>	<u>6,535,297</u>	<u>6,535,297</u>

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 590 Sewer Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
590-000-000-539.019 St. Grant - MDEQ SAW Grant	644,255	530,220	0	0	0	0
590-000-000-539.021 St. Grant - SB690 Utility Billing	0	49,805	0	0	0	0
590-000-000-626.007 Chgs Good/Serv-U.ofM.	0	0	0	8,610	14,910	14,910
590-000-000-640.000 Laboratory Services	0	0	1,000	837	1,000	1,000
590-000-000-640.001 I.P.P. Monitoring	11,534	7,028	20,000	25,000	30,000	30,000
590-000-000-649.000 Auction Proceeds	0	8,170	0	0	0	0
590-000-000-650.010 Utility Billing	3,349,995	3,463,441	3,807,391	3,669,981	3,816,780	3,816,780
590-000-000-650.020 Utility Billing-Prison	466,927	513,475	489,851	481,227	500,476	500,476
590-000-000-650.030 Utility Bill.-Summit	896,971	928,516	870,719	986,019	1,025,460	1,025,460
590-000-000-650.040 Utility Bill.-Spring Arbor	257,543	259,429	260,144	241,157	250,803	250,803
590-000-000-650.050 Utility Bill.-Napoleon	45,125	25,560	38,267	26,041	27,083	27,083
590-000-000-650.060 Utility Bill.-Blackman	1,197,675	979,936	938,298	967,459	1,006,157	1,006,157
590-000-000-650.062 Out Of City Account	128,363	136,469	137,502	154,262	160,432	160,432
590-000-000-650.070 Utility Bill.-Rives	5,978	8,428	7,934	7,710	8,018	8,018
590-000-000-662.000 Penalties	49,582	-38	40,000	63,750	66,300	66,300
590-000-000-664.000 Interest	87,660	16,197	26,000	28,450	31,800	31,800
590-000-000-687.676 Refunds & Rebates-W/Comp	0	50,400	0	0	0	0
590-000-000-687.677 Refunds & Rebates-Healthcare	0	75,187	0	0	0	0
590-000-000-688.000 Miscellaneous	23,593	2,387	10,000	42,500	10,000	10,000
590-000-000-698.000 Insurance Refund	0	10,715	0	0	0	0
Total Revenues	7,165,201	7,065,325	6,647,106	6,703,003	6,949,219	6,949,219

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



City of Jackson
Fiscal Year 2022/23 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		62,786
	Retiree Health Insurance Stipends			1,200
		1		63,986

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 549 Collection

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
590-549-000-702.000 Termination Pay	6,694	0	0	0	0	0
590-549-000-703.000 Salaries and Wages	13,397	58,450	62,066	65,333	63,986	63,986
590-549-000-708.000 Unemployment Comp.	0	5	6	39	39	39
590-549-000-709.000 Employers FICA	1,278	4,541	5,475	5,304	4,895	4,895
590-549-000-713.000 Overtime	339	3,485	9,500	4,000	0	0
590-549-000-715.000 Pension-General	903	7,057	8,362	8,507	7,704	7,704
590-549-000-716.000 Pension-MERS DC	0	1,446	2,046	2,080	2,511	2,511
590-549-000-718.000 Health Insurance	2,041	6,794	2,200	2,200	2,200	2,200
590-549-000-723.000 Health - MERS HSA	0	1,494	1,850	1,850	1,850	1,850
590-549-000-724.000 Workers Compensation	56	229	273	273	502	502
590-549-000-725.000 Other Fringe Benefits	34	243	1,053	1,053	1,073	1,073
	<u>24,742</u>	<u>83,744</u>	<u>92,831</u>	<u>90,639</u>	<u>84,760</u>	<u>84,760</u>
Material and Supplies:						
590-549-000-756.000 Operating Supplies	0	1,802	1,500	1,500	2,000	2,000
590-549-000-773.000 Laundry	5	632	650	700	725	725
590-549-000-778.000 Equipment Maint. Supplies	881	1,687	3,300	3,000	3,300	3,300
	<u>886</u>	<u>4,121</u>	<u>5,450</u>	<u>5,200</u>	<u>6,025</u>	<u>6,025</u>
Contractual and Other:						
590-549-000-818.000 Contractual Services	1,030	2,681	5,500	5,600	7,000	7,000
590-549-000-818.006 Instrument Maintenance	0	0	2,000	2,000	2,000	2,000
590-549-000-818.228 GIS Services - MIS	0	0	2,000	2,000	2,000	2,000
590-549-000-850.000 Communications	1,956	1,840	4,000	3,500	4,000	4,000
590-549-000-917.404 Sewer Maintenance-DPS	229,746	219,303	391,202	375,056	399,931	399,931
590-549-000-924.000 Utilities	46,566	38,305	44,940	43,582	48,086	48,086
590-549-000-934.000 Repairs & Maintenance	6,355	3,908	18,000	17,500	19,260	19,260
590-549-000-935.000 Insurance	5,448	5,875	6,286	5,898	6,193	6,193
590-549-000-943.000 Equipment Rental -MP	0	0	825	825	908	908
590-549-000-963.000 Miscellaneous	0	7,414	50,000	50,000	50,000	50,000
	<u>291,101</u>	<u>279,326</u>	<u>524,753</u>	<u>505,961</u>	<u>539,378</u>	<u>539,378</u>
Other Financing Uses::						
590-549-000-995.405 Cont.-Sewer Replacem Fd.	1,072,371	750,000	1,028,575	705,000	665,750	665,750
590-549-000-995.406 Cont.-Equip. Replacem Fd.	70,800	77,880	89,569	76,818	93,794	93,794
	<u>1,143,171</u>	<u>827,880</u>	<u>1,118,144</u>	<u>781,818</u>	<u>759,544</u>	<u>759,544</u>
Collection	1,459,900	1,195,071	1,741,178	1,383,618	1,389,707	1,389,707

City of Jackson
Fiscal Year 2022/23 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>				
011	IPP Supervisor	1		70,647
006	IPP Coordinator	1		48,075
307	WWTP Relief Operator/Mechanic	2		91,978
308	WWTP Plant Operator	4		238,668
	Retiree Health Insurance Stipends			7,260
Activity Total		8		456,628

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 550 Wastewater Treatment

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
590-550-000-702.000 Termination Pay	10,319	18,948	0	0	0	0
590-550-000-703.000 Salaries and Wages	435,180	399,751	410,787	453,883	456,628	456,628
590-550-000-707.000 Wages-Temporary	3,836	0	0	0	0	0
590-550-000-708.000 Unemployment Comp.	54	56	48	312	312	312
590-550-000-709.000 Employers FICA	38,022	34,796	37,084	40,574	40,400	40,400
590-550-000-713.000 Overtime	76,471	68,452	73,500	76,500	71,500	71,500
590-550-000-715.000 Pension-General	62,190	54,984	58,545	65,078	63,908	63,908
590-550-000-716.000 Pension-MERS DC	4,373	5,067	5,602	6,500	7,247	7,247
590-550-000-718.000 Health Insurance	104,867	102,041	121,215	121,500	116,461	116,461
590-550-000-723.000 Health - MERS HSA	6,700	6,799	7,400	8,000	7,400	7,400
590-550-000-724.000 Workers Compensation	2,759	1,982	1,912	2,000	4,167	4,167
590-550-000-725.000 Other Fringe Benefits	2,052	1,675	8,118	8,118	8,452	8,452
	<u>746,823</u>	<u>694,551</u>	<u>724,211</u>	<u>782,465</u>	<u>776,475</u>	<u>776,475</u>
Material and Supplies:						
590-550-000-753.000 Chemicals	95,242	86,618	103,500	119,250	160,745	160,745
590-550-000-755.000 Safety Supplies	11,432	10,822	10,300	10,300	20,450	20,450
590-550-000-756.000 Operating Supplies	5,762	4,790	6,440	6,440	6,890	6,890
590-550-000-763.000 Laboratory Supplies	19,220	20,203	24,000	29,000	42,000	42,000
590-550-000-773.000 Laundry	7,353	7,290	7,210	7,210	7,425	7,425
	<u>139,009</u>	<u>129,723</u>	<u>151,450</u>	<u>172,200</u>	<u>237,510</u>	<u>237,510</u>
Contractual and Other:						
590-550-000-723.001 Health Insurance-Retirees	21,150	22,289	18,190	38,628	44,422	44,422
590-550-000-818.000 Contractual Services	63,825	78,182	80,000	80,000	85,600	85,600
590-550-000-822.000 Industrial Pretreatmt Prog.	31,822	53,055	60,000	55,288	64,200	64,200
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	5,400	5,400	9,000	9,000	9,000
590-550-000-908.003 License Stipend	0	0	0	500	500	500
590-550-000-924.000 Utilities	515,384	476,568	625,000	620,000	682,000	682,000
590-550-000-931.001 Equipment Maintenance	508	700	4,000	4,000	4,000	4,000
590-550-000-943.000 Equipment Rental - Motor Pool	698	0	1,000	1,000	1,000	1,000
590-550-000-961.641 Public Works Overhead	20,619	305	5,000	5,000	5,500	5,500
	<u>657,606</u>	<u>636,499</u>	<u>804,590</u>	<u>819,416</u>	<u>902,222</u>	<u>902,222</u>
Other Financing Uses::						
590-550-000-995.406 Cont.-Equip. Replacemt Fd.	244,600	269,060	309,441	265,146	323,739	323,739
	<u>244,600</u>	<u>269,060</u>	<u>309,441</u>	<u>265,146</u>	<u>323,739</u>	<u>323,739</u>
Wastewater Treatment	<u>1,788,038</u>	<u>1,729,833</u>	<u>1,989,692</u>	<u>2,039,227</u>	<u>2,239,946</u>	<u>2,239,946</u>

City of Jackson
Fiscal Year 2022/23 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		49,485
		1		49,485
	Add: PT Building & Grounds Maintenance Specialist From 591-560			15,000
	ActivityTotal			64,485

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 551 Maintenance

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
590-551-000-702.000 Termination Pay	0	0	0	0	0	0
590-551-000-703.000 Salaries and Wages	49,436	37,154	44,704	55,615	49,485	49,485
590-551-000-707.000 Wages -Temporary	0	1,115	0	6,000	15,000	15,000
590-551-000-708.000 Unemployment Comp.	6	8	6	78	78	78
590-551-000-709.000 Employers FICA	4,655	3,342	4,613	5,708	6,077	6,077
590-551-000-713.000 Overtime	14,497	11,239	13,000	13,000	13,000	13,000
590-551-000-715.000 Pension-General	7,893	5,795	7,393	8,419	7,906	7,906
590-551-000-716.000 Pension-MERS DC	1,770	1,246	1,809	2,058	1,933	1,933
590-551-000-718.000 Health Insurance	8,568	15,202	18,549	21,500	19,837	19,837
590-551-000-723.000 Health - MERS HSA	1,885	1,605	1,850	2,500	1,850	1,850
590-551-000-724.000 Workers Compensation	272	191	241	275	652	652
590-551-000-725.000 Other Fringe Benefits	208	167	1,000	1,000	1,034	1,034
	89,190	77,064	93,165	116,153	116,852	116,852
Material and Supplies:						
590-551-000-756.000 Operating Supplies	2,422	3,246	4,120	4,200	4,408	4,408
590-551-000-759.000 Gasoline	692	2,147	5,150	5,200	6,000	6,000
590-551-000-759.001 Lubricants	1,164	59	1,545	1,545	2,000	2,000
590-551-000-773.000 Laundry	7	301	773	773	796	796
590-551-000-776.000 Custodial Supplies	2,014	1,418	2,575	2,500	2,575	2,575
590-551-000-778.000 Equipment Maint Supplies	27,364	50,007	56,650	56,000	59,920	59,920
590-551-000-778.001 Electrical Supplies	4,859	31,583	72,094	68,494	75,343	75,343
	38,522	88,761	142,907	138,712	151,042	151,042
Contractual and Other:						
590-551-000-818.000 Contractual Services	76,999	117,167	82,400	78,280	88,168	88,168
590-551-000-818.006 Instrument Maintenance	1,629	8,405	21,630	30,000	52,000	52,000
590-551-000-930.000 Building Maintenance	13,505	7,349	15,450	14,709	16,531	16,531
590-551-000-930.004 Grounds Maintenance	8,414	8,360	20,600	20,000	22,042	22,042
590-551-000-932.000 Vehicle Maintenance	13,301	42,492	20,000	23,500	20,000	20,000
590-551-000-934.000 Repairs & Maintenance	13,145	34,282	77,250	73,388	82,750	82,750
590-551-000-935.000 Insurance	80,814	87,143	93,251	87,492	91,867	91,867
590-551-000-940.000 Rentals	0	0	1,000	1,000	1,000	1,000
590-551-000-943.000 Equipment Rental - MP	858	1,049	1,650	4,950	5,445	5,445
590-551-000-956.001 Contingency	0	0	400	400	400	400
590-551-000-961.641 Public Works Overhead	1,270	1,304	2,000	3,750	3,863	3,863
	209,935	307,551	335,631	337,469	384,066	384,066
Other Financing Uses::						
590-551-000-995.406 Cont.-Equip. Replacement Fd.	578,400	636,240	731,729	626,934	765,477	765,477
	578,400	636,240	731,729	626,934	765,477	765,477
Maintenance	916,047	1,109,616	1,303,432	1,219,268	1,417,437	1,417,437

City of Jackson
Fiscal Year 2022/23 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		97,348
	Retiree Health Insurance Stipends			2,400
	Activity Total	2		99,748

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 553 Sludge Handling

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
590-553-000-702.000 Termination Pay	0	0	0	0	0	0
590-553-000-703.000 Salaries and Wages	52,993	82,966	86,207	105,924	99,748	99,748
590-553-000-707.000 Wages - temporary	13	0	18,792	0	0	0
590-553-000-708.000 Unemployment Comp.	8	8	18	78	78	78
590-553-000-709.000 Employers FICA	4,699	6,242	9,380	9,174	8,928	8,928
590-553-000-713.000 Overtime	9,634	7,732	15,000	14,000	15,000	15,000
590-553-000-715.000 Pension-General	7,322	10,476	12,433	14,715	14,025	14,025
590-553-000-716.000 Pension-MERS DC	1,597	2,379	3,042	3,598	3,429	3,429
590-553-000-718.000 Health Insurance	16,866	20,522	34,022	20,749	21,337	21,337
590-553-000-723.000 Health - MERS HSA	2,289	3,455	3,700	3,940	3,700	3,700
590-553-000-724.000 Workers Compensation	525	333	480	480	915	915
590-553-000-725.000 Other Fringe Benefits	233.02	495	1,952	1,952	2,040	2,040
	<u>96,179</u>	<u>134,608</u>	<u>185,026</u>	<u>174,610</u>	<u>169,200</u>	<u>169,200</u>
Material and Supplies:						
590-553-000-756.000 Operating Supplies	72	0	1,030	1,030	1,102	1,102
590-553-000-759.000 Gasoline	10,674	11,245	14,420	18,204	20,024	20,024
590-553-000-763.000 Laboratory Supplies	0	0	1,030	1,500	2,060	2,060
590-553-000-773.000 Laundry	16	1,019	1,030	1,500	1,545	1,545
590-553-000-778.000 Equipment Maint. Supplies	5,358	3,448	4,635	4,200	4,595	4,595
	<u>16,120</u>	<u>15,712</u>	<u>22,145</u>	<u>26,434</u>	<u>29,326</u>	<u>29,326</u>
Contractual and Other:						
590-553-000-723.001 Health Insurance-Retirees	21,490	14,162	15,515	16,620	19,113	19,113
590-553-000-818.000 Contractual Services	415,632	303,176	437,750	437,000	468,392	468,392
590-553-000-908.003 License Stipend	0	0	0	500	500	500
590-553-000-921.000 Utilities-Gas	29,363	31,214	42,800	42,800	47,080	47,080
590-553-000-931.001 Equipment Maintenance	21	1,768	5,000	5,000	5,350	5,350
590-553-000-932.001 Vehicle Maint. Serv.	0	3,578	6,000	6,000	6,420	6,420
590-553-000-935.000 Insurance	4,611	4,967	5,315	5,122	5,161	5,161
590-553-000-943.000 Equipment Rental -MP	418	0	1,000	2,000	2,500	2,500
590-553-000-961.641 Public Works Overhead	343	0	700	3,750	3,863	3,863
	<u>471,878</u>	<u>358,865</u>	<u>514,080</u>	<u>518,792</u>	<u>558,379</u>	<u>558,379</u>
Other Financing Uses::						
590-553-000-995.406 Cont.-Equip. Replacement Fd.	249,200	274,120	315,261	270,102	329,790	329,790
	<u>249,200</u>	<u>274,120</u>	<u>315,261</u>	<u>270,102</u>	<u>329,790</u>	<u>329,790</u>
Sludge Handling	833,377	783,305	1,036,512	989,938	1,086,695	1,086,695

City of Jackson
Fiscal Year 2022/23 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		94,524
	Activity Total	1		94,524
Add:	Retiree Health Insurance Stipends			10,500
	Public Works/Utilities Fiscal Supervisor (25%) from 591-556			23,631
	Assistant Director of Public Works (50%) from 591-556			47,768
	Director of Public Works (50%) from 591-565			58,059
	Building Maintenance Supervisor (34%) from 591-565			23,665
				<u>258,147</u>

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 554 Administration

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
590-554-000-703.000 Salaries and Wages	179,026	168,920	220,849	263,626	258,147	258,147
590-554-000-708.000 Unemployment Comp.	9	9	14	102	102	102
590-554-000-709.000 Employers FICA	12,220	12,894	17,136	20,167	19,890	19,890
590-554-000-715.000 Pension-General	12,572	19,726	26,175	32,347	30,615	30,615
590-554-000-716.000 Pension-MERS DC	6,195	5,469	5,792	8,000	9,030	9,030
590-554-000-716.001 Retirement-Contractual	5,362	1,307	1,940	1,940	2,080	2,080
590-554-000-718.000 Health Insurance	15,121	19,518	28,074	31,000	32,295	32,295
590-554-000-723.000 Health - MERS HSA	4,314	2,775	3,700	4,008	4,329	4,329
590-554-000-724.000 Workers Compensation	581	613	699	900	1,753	1,753
590-554-000-725.000 Other Fringe Benefits	460	688	2,689	2,689	3,191	3,191
	<u>235,860</u>	<u>231,919</u>	<u>307,068</u>	<u>364,779</u>	<u>361,432</u>	<u>361,432</u>
Material and Supplies:						
590-554-000-752.000 Supplies	1,713	1,691	3,090	2,936	3,306	3,306
590-554-000-756.000 Operating Supplies	992	4,587	5,150	4,890	5,037	5,037
	<u>2,705</u>	<u>6,278</u>	<u>8,240</u>	<u>7,826</u>	<u>8,343</u>	<u>8,343</u>
Contractual and Other:						
590-554-000-723.001 Health Ins. - Retirees	4,146	4,014	4,340	4,950	5,693	5,693
590-554-000-808.000 Audit Fees	3,629	5,261	5,530	5,048	5,300	5,300
590-554-000-818.000 Contractual Services	103	337	500	500	500	500
590-554-000-818.038 Cont.Serv.-MDEQ SAW Grant	528,431	646,044	0	0	0	0
590-554-000-820.000 Consultant Services	0	153,822	300,000	300,000	300,000	300,000
590-554-000-853.000 Telephone	8,191	10,255	13,905	14,500	14,935	14,935
590-554-000-880.000 Community Promotion	177,829	43,313	54,000	66,220	66,200	66,200
590-554-000-902.000 Advertising	466	113	2,000	1,900	2,000	2,000
590-554-000-908.003 License Stipend	0	0	0	1,000	1,000	1,000
590-554-000-910.000 Education & Training	584	3,329	7,500	7,250	9,950	9,950
590-554-000-913.000 Travel	264	0	2,500	2,000	2,500	2,500
590-554-000-915.000 Memberships and Dues	1,091	770	1,803	1,803	2,000	2,000
590-554-000-934.000 Repairs & Maintenance	1,797	1,887	3,000	3,000	3,210	3,210
590-554-000-961.101 Admin.-General Fund	182,846	214,338	204,455	214,338	214,338	214,338
590-554-000-962.000 Uncollectible Accounts	0	1,796	0	2,500	3,000	3,000
	<u>909,377</u>	<u>1,085,279</u>	<u>599,533</u>	<u>625,009</u>	<u>630,626</u>	<u>630,626</u>
Capital Outlay :						
590-554-000-968.000 Depreciation	1,079,602	1,121,585	1,157,952	1,157,952	1,192,691	1,192,691
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	29,214	24,643	30,993	24,643	25,382	25,382
	<u>1,114,977</u>	<u>1,152,389</u>	<u>1,195,106</u>	<u>1,188,756</u>	<u>1,224,234</u>	<u>1,224,234</u>
Debt Service:						
590-554-000-992.000 Interest	0	0	0	0	216,690	216,690
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>216,690</u>	<u>216,690</u>
Other Financing Uses::						
590-554-000-995.386 Cont.-2018 Cap. Imp. D/S Fd.	238,490	239,344	240,260	221,645	216,576	216,576
590-554-000-995.406 Cont.-Equip. Repl. Fd. (Bonds)	0	0	0	0	8,963,278	8,963,278
590-554-000-995.591 Cont.-Water Fund	263,234	280,945	355,474	375,361	407,826	407,826
	<u>501,724</u>	<u>520,289</u>	<u>595,734</u>	<u>597,006</u>	<u>9,587,680</u>	<u>9,587,680</u>
Administration	<u>2,764,643</u>	<u>2,996,154</u>	<u>2,705,681</u>	<u>2,783,376</u>	<u>12,029,005</u>	<u>12,029,005</u>

(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.

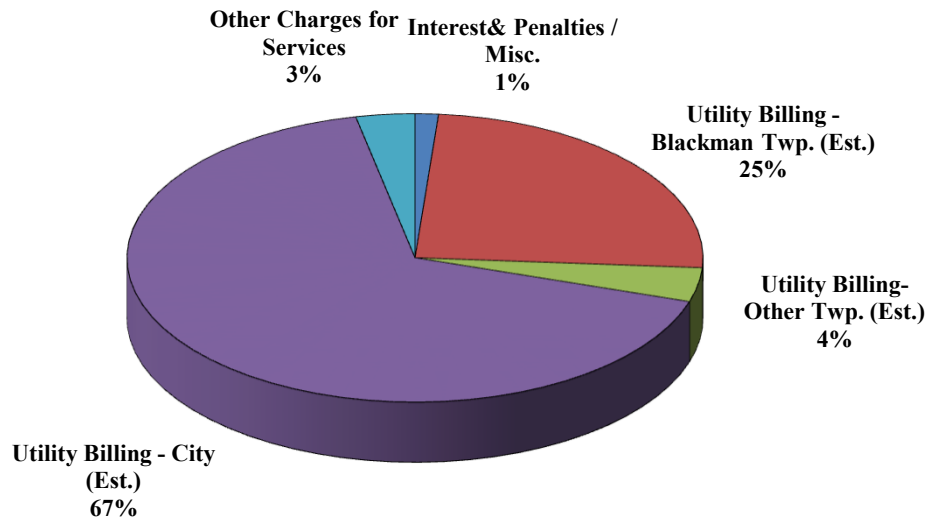
CHARACTER - The revenues generated from the Water system must be set aside as collected in accounts as designated by existing revenue bond ordinances. These revenues are pledged for the specific purposes and transferred in a manner specified by those ordinances.

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.

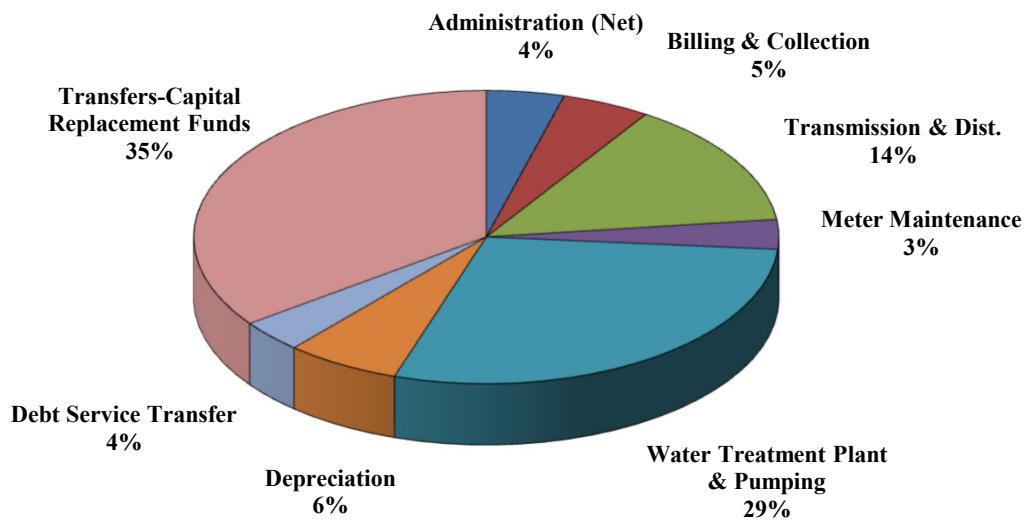
AUTHORITY - This Fund was established in fiscal year 1936/37 and meets the requirements of Ordinance No. 439 of the City of Jackson.

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Water Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2022/23 Adopted Budget
Water Fund
Estimated Changes in Cash Flow

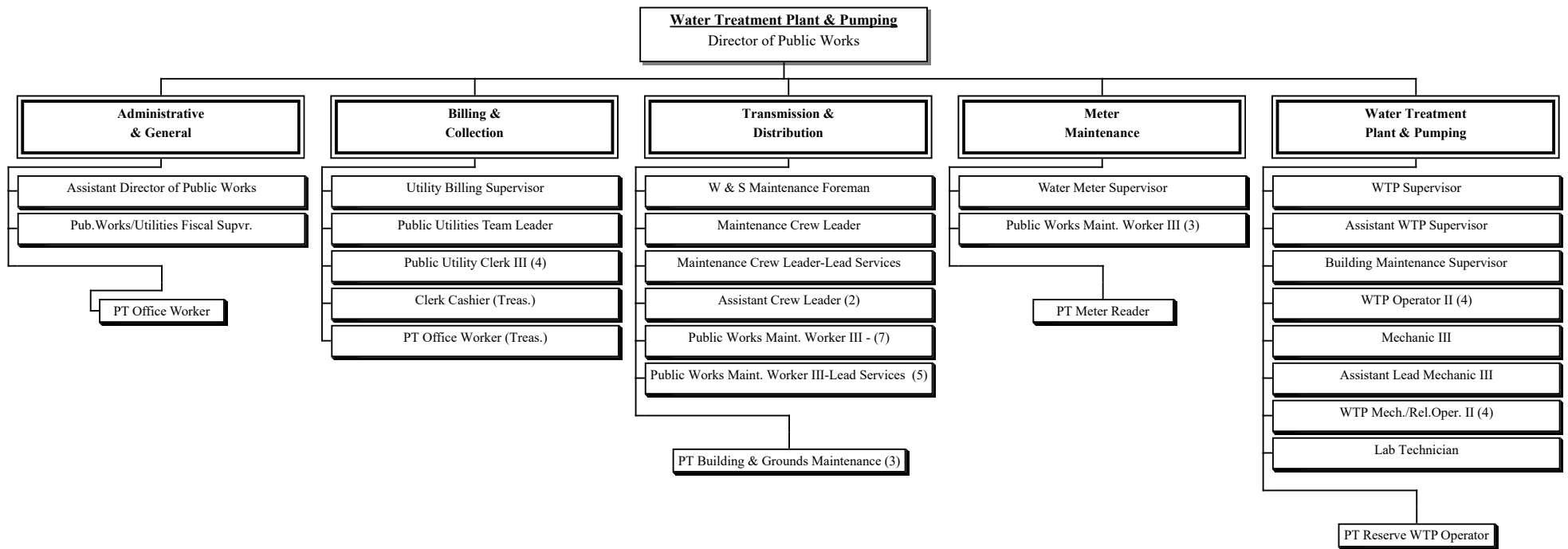
	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues:						
Charges For Goods & Services	10,588,437	12,415,330	11,358,229	13,102,775	14,628,071	14,628,071
State Grants	252,397	80,641	0	0	0	0
Penalties & Interest	216,656	23,698	120,744	213,988	199,140	199,140
Contributions From Other Funds	263,234	280,945	355,474	375,361	407,684	407,684
Miscellaneous	22,549	249,488	0	0	0	0
	11,343,273	13,050,102	11,834,447	13,692,124	15,234,895	15,234,895
Expenses:						
Administrative & General	5,828,002	6,237,685	6,003,756	5,638,952	10,798,123	10,798,123
Billing & Collection	526,468	575,224	710,942	750,721	815,367	815,367
Transmission & Distribution	1,208,874	1,218,575	1,844,149	1,717,100	2,315,854	2,315,854
Meter Maintenance	433,893	413,587	584,554	508,658	543,119	543,119
Water Treatment Plant & Pumping	2,836,063	2,899,831	4,399,288	4,441,767	4,785,273	4,785,273
	10,833,300	11,344,902	13,542,689	13,057,198	19,257,736	19,257,736
Revenues Over (Under) Expenses			(1,708,242)	634,926	(4,022,841)	(4,022,841)
Add: Bond Proceeds (DWSRF)			0	0	2,594,500	2,594,500
Depreciation			1,022,327	1,022,327	1,052,997	1,052,997
Estimated Change in Working Capital			(685,915)	1,657,253	(375,344)	(375,344)
Estimated Working Capital (Unreserved) - Beginning of Year			13,646,902	13,646,902	15,304,155	15,304,155
Estimated Working Capital (Unreserved) - End of Year			12,960,987	15,304,155	14,928,811	14,928,811

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 591 Water Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
591-000-000-539.020 St Grant - EGLE Water Restart.	2,397	0	0	0	0	0
591-000-000-539.021 St Grant - SB690 Utility Bill Ass	0	80,641	0	0	0	0
591-000-000-539.591 St Grant - EGLE Drinking Water	250,000	0	0	0	0	0
591-000-000-630.003 Refunds - Blackman Twp.	-279,650	-317,034	-376,276	-355,078	-397,687	-397,687
591-000-000-631.001 Turn On Charge	30,557	1,635	1,500	28,000	31,500	31,500
591-000-000-631.004 Overtime Service Calls	88	333	0	0	0	0
591-000-000-632.003 Meter Shop	4,945	4,151	5,000	4,000	4,120	4,120
591-000-000-632.005 Time/Materials-Others	-1,177	2,789	500	10,840	1,000	1,000
591-000-000-640.000 Laboratory Services	2,784	3,596	2,100	3,780	3,900	3,900
591-000-000-642.002 Bulk Water Sale	49,900	59,360	26,394	34,305	38,420	38,420
591-000-000-642.003 Material Sold	347	322	525	265	280	280
591-000-000-642.004 Sale Of Scrap	4,462	8,653	5,500	2,750	3,025	3,025
591-000-000-645.010 Utility Billing - NSF Fees	1,170	850	500	810	510	510
591-000-000-649.000 Auction Proceeds	0	18,843	0	0	0	0
591-000-000-650.001 New Water & Sewer Service	11,538	37,001	12,000	41,850	12,000	12,000
591-000-000-650.002 Hydrant Meter Use	14	10,270	10,000	1,000	1,120	1,120
591-000-000-650.010 Utility Billing	10,763,459	12,584,561	11,670,486	13,330,253	14,929,883	14,929,883
591-000-000-662.000 Penalties	109,591	-66	96,000	150,780	143,540	143,540
591-000-000-664.000 Interest	107,065	23,764	24,744	63,208	55,600	55,600
591-000-000-667.004 Equipment Rental	3,683	5,523	0	0	0	0
591-000-000-687.676 Refunds & Rebates-W/Comp	0	79,200	0	0	0	0
591-000-000-687.677 Refunds & Rebates-Healthcare	0	148,594	0	0	0	0
591-000-000-688.000 Miscellaneous	0	16,171	0	0	0	0
591-000-000-698.000 Insurance Refund	18,866	0	0	0	0	0
591-000-000-699.590 Cont.-Sewer Fund	263,234	280,945	355,474	375,361	407,684	407,684
Total Revenues	11,343,273	13,050,102	11,834,447	13,692,124	15,234,895	15,234,895

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



City of Jackson
Fiscal Year 2022/23 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Water Fund-Administrative & General</i>				
<i>Fund-Activity: 591-556</i>				
015	Assistant Director of Public Works	1		95,534
014	Public Works/Utilities Fiscal Supervisor	1		94,524
PT	PT Office Worker		1	11,900
Activity Total		2	1	201,958
Add:	Retiree Health Insurance Stipends			21,924
	Public Utilities Clerk III (35%) from 641-441			15,439
Less:	Public Works/Utilities Fiscal Supervisor (25%) to Sewer Admin 590-554			(23,631)
	Public Works/Utilities Fiscal Supervisor (25%) to DPW Admin 641-441			(23,631)
	Public Works/Utilities Fiscal Supervisor (25%) to Engineering Admin 642-447			(23,631)
	Assistant Director of Public Works (50%) to Sewer Admin 590-554			(47,768)
				120,660

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 556 Administrative & General

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
591-556-000-702.000 Termination Pay	244	0	0	0	0	0
591-556-000-703.000 Salaries and Wages	132,792	105,710	108,627	102,566	108,760	108,760
591-556-000-707.000 Wages-Temporary	2,808	1,259	10,200	4,928	11,900	11,900
591-556-000-708.000 Unemployment Comp.	16	10	16	101	81	81
591-556-000-709.000 Employers FICA	9,945	6,946	9,393	8,468	9,318	9,318
591-556-000-713.000 Overtime	6,667	1,619	3,200	3,200	700	700
591-556-000-715.000 Pension-General	14,288	9,051	11,113	12,977	10,796	10,796
591-556-000-716.000 Pension-MERS DC	331	335	427	427	2,406	2,406
591-556-000-718.000 Health Insurance	29,421	23,720	29,678	29,678	19,983	19,983
591-556-000-723.000 Health - MERS HSA	499	642	648	648	1,573	1,573
591-556-000-724.000 Workers Compensation	75	115	32	130	340	340
591-556-000-725.000 Other Fringe Benefits	829	1,034	2,289	2,289	1,637	1,637
	197,915	150,441	175,623	165,412	167,494	167,494
Material and Supplies:						
591-556-000-752.000 Office Supplies	22,770	4,517	13,446	10,085	10,500	10,500
591-556-000-755.000 Safety Supplies	4,713	4,757	6,062	6,062	6,675	6,675
591-556-000-776.000 Custodial Supplies	155	0	0	0	0	0
	27,638	9,274	19,508	16,147	17,175	17,175
Contractual and Other:						
591-556-000-723.001 Health Insurance-Retirees	10,722	10,161	10,968	16,880	19,444	19,444
591-556-000-808.000 Audit Fees	3,868	3,165	3,330	3,222	3,383	3,383
591-556-000-818.000 Contractual Services	14,635	24,980	25,243	57,285	30,295	30,295
591-556-000-849.000 Radio Maintenance	2,875	3,845	4,000	4,481	5,150	5,150
591-556-000-853.000 Telephone	1,771	1,883	2,100	2,700	2,910	2,910
591-556-000-880.000 Community Promotion	177,829	43,313	54,000	66,220	66,200	66,200
591-556-000-900.000 Printing & Publishing	9,237	6,694	9,806	9,615	10,353	10,353
591-556-000-910.000 Education & Training	483	356	4,000	4,000	4,120	4,120
591-556-000-913.000 Travel	1,384	0	2,000	1,500	2,100	2,100
591-556-000-915.000 Memberships and Dues	3,906	4,446	6,250	4,762	5,020	5,020
591-556-000-920.000 Utilities-Electricity	0	0	1,000	1,000	1,100	1,100
591-556-000-921.000 Utilities-Gas	0	0	500	500	550	550
591-556-000-930.000 Building Maintenance	0	0	500	500	550	550
591-556-000-931.002 Office Equipment Maintenance	343	540	825	825	870	870
591-556-000-935.000 Insurance	80,320	79,212	84,758	85,967	89,469	89,469
591-556-000-935.001 Insurance-Deductible	0	0	10,000	10,000	10,000	10,000
591-556-000-961.101 Admin.-General Fund	311,490	265,277	306,561	265,277	265,277	265,277
591-556-000-962.000 Uncollectible Accounts	-5,806	3,307	15,000	15,000	15,000	15,000
	613,057	447,179	540,841	549,734	531,791	531,791
Capital Outlay:						
591-556-000-968.000 Depreciation	1,162,104	1,012,688	1,022,327	1,022,327	1,052,997	1,052,997
	1,162,104	1,012,688	1,022,327	1,022,327	1,052,997	1,052,997
Other Financing Uses::						
591-556-000-995.386 Cont.-2018 Cap. Imp. D/S Fd.	630,388	632,644	635,064	608,946	595,020	595,020
591-556-000-995.402 Cont.-Wtr Eq & Repl.Fd.-(Bond)	0	0	0	0	2,594,500	2,594,500
591-556-000-995.402 Cont.-Water Equip. & Rep. Fd.	3,196,900	3,881,507	3,247,243	2,686,532	4,788,980	4,788,980
591-556-000-995.403 Cont.-Lead Service Line Rep. Fc	0	103,952	363,150	589,854	1,050,166	1,050,166
	3,827,288	4,618,103	4,245,457	3,885,332	9,028,666	9,028,666
Administrative & General	5,828,002	6,237,685	6,003,756	5,638,952	10,798,123	10,798,123

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Water Fund-Billing & Collection</i>				
<i>Fund-Activity: 591-558</i>				
014	Utility Billing Supervisor	1		94,524
308	Public Utilities Team Leader	1		61,784
306	Clerk Cashier (Treas.)	1		55,040
306	Public Utility Clerk III	4		173,654
PT	Part Time - Office Worker (Treas.)		1	12,360
Activity Total		7	1	397,362
Add: Retiree Health Insurance Stipends				5,400
Less: Public Utilities Team Leader (25%) to DPW Admin 641-441				-15,446
				387,316

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 558 Billing & Collection

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
591-558-000-702.000 Termination Pay	2,922	91	0	573	0	0
591-558-000-703.000 Salaries and Wages	247,113	301,867	300,976	341,497	374,956	374,956
591-558-000-707.000 Wages-Temporary	12,600	3,000	16,068	4,000	12,360	12,360
591-558-000-708.000 Unemployment Comp.	987	497	42	766	302	302
591-558-000-709.000 Employers FICA	18,664	21,552	24,913	26,431	30,466	30,466
591-558-000-713.000 Overtime	1,962	1,705	8,000	8,000	9,875	9,875
591-558-000-715.000 Pension-General	28,888	34,388	37,145	42,848	46,685	46,685
591-558-000-716.000 Pension-MERS DC	4,492	4,143	5,049	6,291	5,450	5,450
591-558-000-716.001 Retirement-Contractual	1,156	0	0	0	0	0
591-558-000-718.000 Health Insurance	51,745	67,926	74,520	85,520	99,717	99,717
591-558-000-723.000 Health - MERS HSA	6,731	6,882	7,400	7,400	7,400	7,400
591-558-000-724.000 Workers Compensation	151	132	105	217	255	255
591-558-000-725.000 Other Fringe Benefits	2,676	3,046	7,684	7,684	8,998	8,998
	<u>380,087</u>	<u>445,229</u>	<u>481,902</u>	<u>531,227</u>	<u>596,464</u>	<u>596,464</u>
Material and Supplies:						
591-558-000-752.000 Office Supplies	6,767	10,552	18,260	18,260	18,800	18,800
	<u>6,767</u>	<u>10,552</u>	<u>18,260</u>	<u>18,260</u>	<u>18,800</u>	<u>18,800</u>
Contractual and Other:						
591-558-000-723.001 Health Insurance-Retirees	14,885	12,688	14,445	12,245	14,082	14,082
591-558-000-808.000 Audit Fees	3,868	3,165	3,330	3,222	3,383	3,383
591-558-000-810.000 EPAY Costs	4,911	4,979	5,685	5,685	5,855	5,855
591-558-000-818.000 Contractual Services	6,678	8,791	10,690	10,628	10,860	10,860
591-558-000-851.000 Postage	26,422	18,931	33,000	33,000	40,000	40,000
591-558-000-853.000 Telephone	1,689	1,725	2,575	2,350	2,600	2,600
591-558-000-900.000 Printing & Publishing	3,811	3,282	4,162	3,777	3,880	3,880
591-558-000-908.002 Residency Allowance	3,600	1,800	1,800	1,800	3,600	3,600
591-558-000-910.000 Education & Training	60	0	4,000	4,000	4,000	4,000
591-558-000-913.000 Travel	53	0	500	500	500	500
591-558-000-915.000 Memberships & Dues	400	0	500	500	680	680
591-558-000-931.002 Office Equipment Maintenance	6,221	5,635	6,740	6,960	9,175	9,175
591-558-000-935.000 Insurance	7,901	3,174	9,046	8,428	8,849	8,849
591-558-000-945.000 Office Equipment Rental	0	0	500	500	500	500
591-558-000-961.101 Admin.-General Fund	46,544	39,639	45,807	39,639	39,639	39,639
591-558-000-962.000 Uncollectible Accounts	0	0	5,000	5,000	2,500	2,500
	<u>127,043</u>	<u>103,809</u>	<u>147,780</u>	<u>138,234</u>	<u>150,103</u>	<u>150,103</u>
Capital Outlay:						
591-558-000-971.011 City Hall Improvements	0	8,000	50,000	28,200	30,000	30,000
591-558-000-980.001 Office Equipment	12,571	7,634	13,000	34,800	20,000	20,000
591-558-000-984.000 Software	0	0	0	0	0	0
	<u>12,571</u>	<u>15,634</u>	<u>63,000</u>	<u>63,000</u>	<u>50,000</u>	<u>50,000</u>
Billing & Collection	526,468	575,224	710,942	750,721	815,367	815,367

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Water Fund-Transmission & Distribution</i>				
<i>Fund-Activity: 591-560</i>				
014	W & S Maintenance Foreman	1		94,524
306	Public Works Maint. Worker III	7		318,549
306	Public Works Maint. Worker III - Lead Servic	5		225,952
307	Assistant Crew Leader	2		105,974
308	Maintenance Crew Leader	1		61,784
308	Maintenance Crew Leader - Lead Services	1		61,784
PT	Building & Ground Maintenance Specialist		3	45,000
Activity Total		17	3	913,567
Add:	Retiree Health Insurance Stipends			9,960
Less:	Assistant Crew Leader (Miss Dig) (50%) to 641-441			(23,839)
	PT Building & Ground Maintenance Specialist to 590-551			(15,000)
	PT Building & Ground Maintenance Specialist to 591-565			(15,000)
				869,688

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 560 Transmission & Distribution

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
591-560-000-702.000 Termination Pay	342	228	0	0	0	0
591-560-000-703.000 Salaries and Wages	393,763	369,148	599,387	606,754	854,688	854,688
591-560-000-707.000 Wages-Temporary	0	0	24,000	12,000	15,000	15,000
591-560-000-708.000 Unemployment Comp.	34	34	81	682	682	682
591-560-000-709.000 Employers FICA	28,517	27,240	53,644	51,752	75,680	75,680
591-560-000-713.000 Overtime	9,678	15,611	57,746	57,746	113,902	113,902
591-560-000-715.000 Pension-General	48,160	45,125	81,808	81,534	118,319	118,319
591-560-000-716.000 Pension-MERS DC	3,379	4,186	11,450	11,450	21,959	21,959
591-560-000-718.000 Health Insurance	74,258	84,237	188,613	188,613	213,802	213,802
591-560-000-723.000 Health - MERS HSA	5,781	6,783	15,725	15,725	24,975	24,975
591-560-000-724.000 Workers Compensation	2,756	2,691	3,375	3,375	8,945	8,945
591-560-000-725.000 Other Fringe Benefits	2,169	1,881	12,441	12,441	16,993	16,993
	<u>568,837</u>	<u>557,164</u>	<u>1,048,270</u>	<u>1,042,072</u>	<u>1,464,945</u>	<u>1,464,945</u>
Material and Supplies:						
591-560-000-756.000 Operating Supplies	22,921	25,299	37,912	27,400	38,656	38,656
591-560-000-759.000 Gasoline	20,649	9,908	29,482	21,062	30,072	30,072
591-560-000-773.000 Laundry	3,949	4,346	8,025	5,600	8,100	8,100
591-560-000-774.000 Small Tools	4,619	3,732	8,845	7,556	9,000	9,000
591-560-000-781.000 Construction Supplies	103,356	195,724	173,100	161,692	177,200	177,200
	<u>155,494</u>	<u>239,009</u>	<u>257,364</u>	<u>223,310</u>	<u>263,028</u>	<u>263,028</u>
Contractual and Other:						
591-560-000-723.001 Health Insurance-Retirees	6,789	5,111	5,511	6,540	7,521	7,521
591-560-000-818.000 Contractual Services	229,375	174,425	168,000	111,920	170,975	170,975
591-560-000-853.000 Telephone	3,011	3,306	4,120	3,605	3,955	3,955
591-560-000-908.002 Residency Allowance	1,800	1,800	1,800	1,800	1,800	1,800
591-560-000-908.003 License Stipend	0	0	0	1,750	1,750	1,750
591-560-000-910.000 Education & Training	9,571	1,171	10,000	10,000	12,500	12,500
591-560-000-913.000 Travel	259	51	350	1,000	1,500	1,500
591-560-000-918.000 Pavement Repairs	76,662	59,011	143,000	102,000	145,850	145,850
591-560-000-920.000 Utilities-Electricity	1,307	1,060	4,532	1,100	1,210	1,210
591-560-000-921.000 Utilities-Gas	495	1,249	3,400	1,500	1,650	1,650
591-560-000-924.001 Utilities-Water	2	4	12	2,000	2,240	2,240
591-560-000-930.000 Building Maintenance	17	1,166	4,000	3,200	4,000	4,000
591-560-000-931.001 Equipment Maintenance	822	0	15,000	1,000	15,000	15,000
591-560-000-932.000 Vehicle Maintenance	51,776	42,817	60,000	56,953	61,200	61,200
591-560-000-943.000 Equipment Rental-MP	38,432	66,292	64,200	70,850	77,935	77,935
591-560-000-961.641 Public Works O/H	48,589	64,675	54,590	76,500	78,795	78,795
591-560-000-961.642 Engineering O/H	15,636	264	0	0	0	0
	<u>484,543</u>	<u>422,402</u>	<u>538,515</u>	<u>451,718</u>	<u>587,881</u>	<u>587,881</u>
Transmission & Distribution	<u>1,208,874</u>	<u>1,218,575</u>	<u>1,844,149</u>	<u>1,717,100</u>	<u>2,315,854</u>	<u>2,315,854</u>

City of Jackson
Fiscal Year 2022/23 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		73,870
306	Public Works Maint. Worker III	3		140,797
PT	Part Time - Meter Reader		1	5,000
Activity Total		4	1	219,667
Add: Retirees Health Insurance Stipend				10,200
				229,867

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 564 Meter Maintenance

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
591-564-000-702.000 Termination Pay	0	0	0	0	0	0
591-564-000-703.000 Salaries and Wages	218,368	214,100	226,468	175,723	224,867	224,867
591-564-000-707.000 Wages-Temporary	0	0	5,000	5,000	5,000	5,000
591-564-000-708.000 Unemployment Comp.	23	24	30	195	195	195
591-564-000-709.000 Employers FICA	16,146	16,060	18,894	14,743	18,855	18,855
591-564-000-713.000 Overtime	3,045	4,908	12,000	12,000	13,569	13,569
591-564-000-715.000 Pension-General	17,275	15,289	28,415	23,034	28,377	28,377
591-564-000-716.000 Pension-MERS DC	7,315	5,107	5,175	5,632	5,839	5,839
591-564-000-718.000 Health Insurance	48,939	46,978	55,470	55,470	62,802	62,802
591-564-000-723.000 Health - MERS HSA	5,690	4,936	5,550	5,550	5,550	5,550
591-564-000-724.000 Workers Compensation	1,218	879	967	967	2,128	2,128
591-564-000-725.000 Other Fringe Benefits	990	701	4,089	4,089	4,146	4,146
	<u>319,009</u>	<u>308,982</u>	<u>362,058</u>	<u>302,403</u>	<u>371,328</u>	<u>371,328</u>
Material and Supplies:						
591-564-000-752.000 Office Supplies	804	330	1,750	700	1,000	1,000
591-564-000-756.000 Operating Supplies	3,150	7,511	8,000	8,000	9,500	9,500
591-564-000-759.000 Gasoline	6,474	6,097	8,500	8,500	8,500	8,500
591-564-000-773.000 Laundry	1,695	1,224	2,000	2,800	2,885	2,885
591-564-000-774.000 Small Tools	5,371	3,795	5,000	5,000	7,500	7,500
591-564-000-782.000 Materials	5,490	2,110	65,000	65,000	15,000	15,000
	<u>22,984</u>	<u>21,067</u>	<u>90,250</u>	<u>90,000</u>	<u>44,385</u>	<u>44,385</u>
Contractual and Other:						
591-564-000-723.001 Health Insurance-Retirees	53,093	53,546	56,496	39,888	45,871	45,871
591-564-000-818.000 Contractual Services	13,634	439	28,500	28,500	29,500	29,500
591-564-000-853.000 Telephone	5,336	4,725	6,723	6,500	7,125	7,125
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	863	1,049	10,000	10,000	10,500	10,500
591-564-000-913.000 Travel	0	0	1,500	1,500	2,500	2,500
591-564-000-915.000 Memberships & Dues	0	0	1,000	1,000	1,000	1,000
591-564-000-920.000 Utilities-Electricity	1,327	1,068	4,387	4,387	4,826	4,826
591-564-000-921.000 Utilities-Gas	495	1,249	1,100	1,500	1,650	1,650
591-564-000-924.001 Utilities-Water	2	4	10	450	504	504
591-564-000-930.000 Building Maintenance	297	0	1,000	1,000	1,000	1,000
591-564-000-931.001 Equipment Maintenance	0	0	1,000	1,000	1,000	1,000
591-564-000-932.000 Vehicle Maintenance	9,247	12,871	10,000	10,000	11,000	11,000
591-564-000-943.000 Equipment Rental - Motor Pool	528	3,089	2,750	2,750	3,025	3,025
591-564-000-961.641 Public Works O/H	3,478	1,898	4,180	4,180	4,305	4,305
	<u>91,900</u>	<u>83,538</u>	<u>132,246</u>	<u>116,255</u>	<u>127,406</u>	<u>127,406</u>
Meter Maintenance	<u>433,893</u>	<u>413,587</u>	<u>584,554</u>	<u>508,658</u>	<u>543,119</u>	<u>543,119</u>

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 591 Water Fund

Dept 565 Water Treatment Plant & Pumping

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
591-565-000-702.000 Termination Pay	556	1,771	0	3,361	0	0
591-565-000-703.000 Salaries and Wages	617,803	605,867	683,529	795,599	814,667	814,667
591-565-000-707.000 Wages-Temporary	3,836	2,311	20,000	10,000	15,000	15,000
591-565-000-708.000 Unemployment Comp.	59	68	72	558	578	578
591-565-000-709.000 Employers FICA	51,655	51,021	63,134	72,759	74,542	74,542
591-565-000-713.000 Overtime	90,028	96,311	116,500	145,500	142,750	142,750
591-565-000-715.000 Pension-General	74,480	77,788	92,285	115,474	109,398	109,398
591-565-000-716.000 Pension-MERS DC	8,444	8,261	11,691	22,613	21,449	21,449
591-565-000-716.001 Retirement - Contractual	5,363	1,306	3,880	3,880	4,106	4,106
591-565-000-718.000 Health Insurance	119,284	119,814	139,105	171,500	193,664	193,664
591-565-000-723.000 Health - MERS HSA	9,801	8,836	11,100	18,185	18,185	18,185
591-565-000-724.000 Workers Compensation	2,803	2,780	3,383	3,950	8,204	8,204
591-565-000-725.000 Other Fringe Benefits	2,683	2,892	11,537	17,306	13,745	13,745
	986,795	979,026	1,156,216	1,380,685	1,416,288	1,416,288
Material and Supplies:						
591-565-000-753.001 Chemicals-Fluoride	9,308	10,444	15,500	15,500	16,275	16,275
591-565-000-753.002 Chemicals-Lime	475,293	472,752	544,294	476,420	508,529	508,529
591-565-000-753.003 Chemicals-Soda Ash	39,572	65,148	69,000	66,228	56,728	56,728
591-565-000-753.004 Chemicals-Caustic Soda	40,151	31,658	124,857	67,860	116,247	116,247
591-565-000-753.007 Chemicals-Phosphate	26,563	26,303	34,500	41,612	37,931	37,931
591-565-000-753.008 Chemicals-Calcium Hypochlorit	3,560	3,890	4,290	4,290	4,410	4,410
591-565-000-753.009 Chemicals-Chlorine	17,469	18,564	27,629	66,000	86,304	86,304
591-565-000-753.010 Ferric Chloride	25,558	25,727	31,116	29,600	34,822	34,822
591-565-000-755.000 Safety Supplies	178	0	0	0	0	0
591-565-000-756.000 Operating Supplies	2,356	3,335	4,125	6,000	4,250	4,250
591-565-000-758.000 Diesel Fuel	87	3,518	5,670	5,670	5,840	5,840
591-565-000-759.000 Gasoline	3,848	5,240	7,500	6,500	7,725	7,725
591-565-000-763.000 Laboratory Supplies	28,491	41,251	44,000	51,000	56,500	56,500
591-565-000-773.000 Laundry	5,728	5,499	9,240	7,000	9,520	9,520
591-565-000-774.000 Small Tools	1,009	2,868	5,000	7,500	10,000	10,000
591-565-000-776.000 Custodial Supplies	4,270	3,576	4,050	2,400	4,175	4,175
591-565-000-778.000 Equipment Maint. Supplies	62,296	60,412	110,370	110,370	119,111	119,111
	745,737	780,185	1,041,141	963,950	1,078,367	1,078,367
Contractual and Other:						
591-565-000-723.001 Health Insurance-Retirees	10,135	9,827	10,593	6,100	7,015	7,015
591-565-000-818.000 Contractual Services	563,353	569,383	1,390,191	1,355,016	1,467,879	1,467,879
591-565-000-818.001 Cont.Service-Well Field	0	2,520	13,500	26,876	21,000	21,000
591-565-000-818.003 Cont.Service-Pumping Station	0	975	15,000	15,000	16,150	16,150
591-565-000-853.000 Telephone	4,800	6,098	4,790	12,100	12,725	12,725
591-565-000-908.002 Residency Allowance	1,800	3,600	3,600	1,800	1,800	1,800
591-565-000-908.003 License Stipend	0	0	0	3,750	3,750	3,750
591-565-000-910.000 Education & Training	5,557	2,015	10,700	12,500	13,150	13,150
591-565-000-913.000 Travel	2,164	291	3,900	2,250	4,100	4,100
591-565-000-915.000 Memberships and Dues	875	0	975	905	1,025	1,025
591-565-000-920.000 Utilities-Electricity	473,552	490,167	661,474	550,000	580,000	580,000
591-565-000-921.000 Utilities-Gas	24,458	28,901	37,537	37,537	39,414	39,414

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

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

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Contractual and Other: (Cont'd.)						
591-565-000-924.001 Utilities-Water	8,140	4,848	10,000	6,000	7,000	7,000
591-565-000-930.000 Building Maintenance	0	4,529	5,000	5,000	50,000	50,000
591-565-000-932.000 Vehicle Maintenance	3,778	8,354	15,500	15,500	15,750	15,750
591-565-000-940.000 Rentals	0	0	5,000	5,000	5,250	5,250
591-565-000-943.000 Equipment Rental - MP	2,966	6,451	10,086	22,248	24,473	24,473
591-565-000-961.641 Public Works Overhead	1,953	2,661	4,085	19,550	20,137	20,137
	<u>1,103,531</u>	<u>1,140,620</u>	<u>2,201,931</u>	<u>2,097,132</u>	<u>2,290,618</u>	<u>2,290,618</u>
Water Treatment Plant & Pumping	<u>2,836,063</u>	<u>2,899,831</u>	<u>4,399,288</u>	<u>4,441,767</u>	<u>4,785,273</u>	<u>4,785,273</u>

Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
Department: Water Fund-Water Treatment Plant & Pumping				
Fund-Activity: 591-565				
010	Building Maintenance Supervisor	1		69,602
012	Assistant WTP Supervisor	1		70,270
014	WTP Supervisor	1		77,309
020	Director of Public Works	1		116,116
307	Assistant Lead Mechanic III	1		58,297
307	WTP Mechanic/Relief Operator II	4		192,038
308	Mechanic III	1		61,784
308	WTP Operator II	4		209,862
PT	Reserve WTP Operator		1	15,446
	Activity Total	<u>14</u>	<u>1</u>	<u>870,724</u>
Add: Retiree Health Insurance Stipends				48,636
PT Building & Grounds Maintenance Specialist from 591-560				15,000
Less: Director of Public Works (50%) to 590-554 WWTP				<u>(58,059)</u>
Building Maintenance Supervisor (34%) to 590-554				(23,665)
Building Maintenance Supervisor (33%) to 101-265				<u>(22,969)</u>
Activity Total				<u><u>829,667</u></u>

Internal Service Funds

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

(641) Public Works Administration Fund

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

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

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

City of Jackson Fiscal Year 2022/23 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 641 Public Works Administration Fund

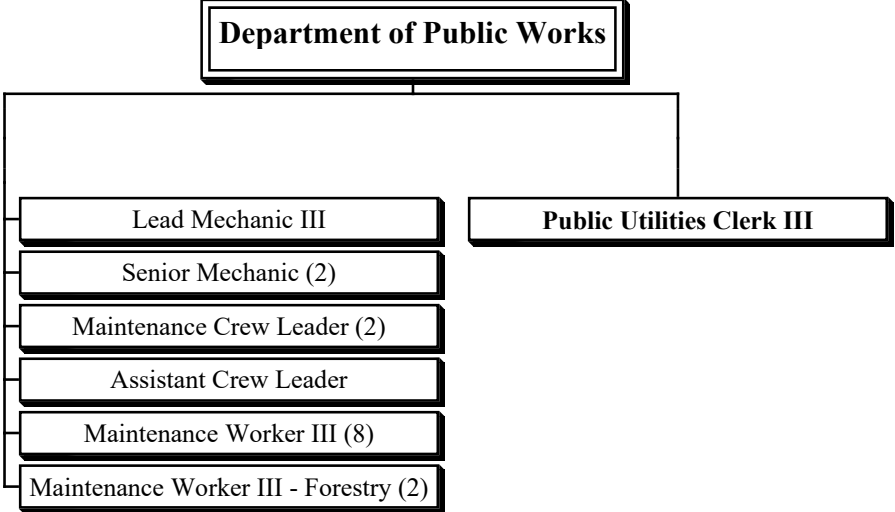
	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	407,531	397,608	366,886	388,150	399,794	399,794
Expenditures	322,904	304,861	413,922	437,266	477,472	477,472
Revenues Over (Under) Expenses			(47,036)	(49,116)	(77,678)	(77,678)
Estimated Working Capital - Beginning of Year			358,318	358,318	309,202	309,202
Estimated Working Capital - End of Year			311,282	309,202	231,524	231,524

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 641 Public Works Administration Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
641-000-000-626.000 Charges for Services	399,034	358,107	362,354	383,146	394,640	394,640
641-000-000-664.000 Interest	8,497	8,147	4,532	5,004	5,154	5,154
641-000-000-687.676 Refunds & Rebates-W/Comp	0	19,260	0	0	0	0
641-000-000-687.677 Refunds & Rebates-Healthcare	0	12,094	0	0	0	0
Total Revenues	407,531	397,608	366,886	388,150	399,794	399,794

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



City of Jackson
Fiscal Year 2022/23 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Fund-Activity: 641-441</i>				
<i>Department: Public Works</i>				
306	Maintenance Worker III	8		358,459
306	Maintenance Worker III - Forestry	2		89,630
306	Public Utilities Clerk III	1		44,111
307	Assistant Crew Leader	1		58,297
308	Maintenance Crew Leader	2		123,568
309	Senior Mechanic	2		118,900
310	Lead Mechanic III	1		70,992
		17		863,957
Add:	Retiree Health Insurance Stipends			62,820
	Assistant Crew Leader (Miss Dig 50%) from 591-560			23,839
	Public Works/Utilities Fiscal Supervisor (25%) from 591-556			23,631
	Public Utilities Team Leader (25%) to DPW Admin 641-441			15,446
Less:	Public Utilities Clerk III (35%) to Water Admin 591-556			(15,439)
	Public Utilities Clerk III (20%) to Engineering 642-447			(8,822)
				965,432

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 2022/23 Adopted Budget
Expenditure Detail

Fund 641 Public Works Administration Fund
Dept 441 Public Works Administration

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
641-441-000-702.000 Termination Pay	0	78	0	4102	0	0
641-441-000-703.000 Salaries And Wages	156,074	174,323	189,216	205,400	219,998	219,998
641-441-000-708.000 Unemployment Comp.	16	11	14	130	116	116
641-441-000-709.000 Employers FICA	11,526	12,779	15,544	16,295	18,130	18,130
641-441-000-713.000 Overtime	328	112	4,106	3,500	5,320	5,320
641-441-000-715.000 Pension-General	14,327	13,630	16,436	25,632	21,370	21,370
641-441-000-716.000 Pension-MERS DC	1,552	1,489	1,993	3,081	3,167	3,167
641-441-000-718.000 Health Insurance	22,216	22,186	35,540	35,790	40,920	40,920
641-441-000-723.000 Health - MERS HSA	2,735	2,488	3,312	3,750	4,051	4,051
641-441-000-724.000 Workers Compensation	1,328	1,161	1,406	2,264	3,876	3,876
641-441-000-725.000 Other Fringe Benefits	722.21	787	2,910	3,310	3,482	3,482
	210,824	229,044	270,477	303,254	320,430	320,430
Material And Supplies:						
641-441-000-752.000 Office Supplies	10,416	3,906	8,150	8,150	9,170	9,170
641-441-000-755.000 Safety Supplies	4,620	4,533	8,502	8,502	8,757	8,757
641-441-000-773.000 Laundry	4,860	5,218	7,287	7,287	7,506	7,506
641-441-000-782.000 Materials	3,023	2,572	9,720	9,723	10,012	10,012
	22,919	16,229	33,659	33,662	35,445	35,445
Contractual And Other:						
641-441-000-723.001 Health Insurance-Retirees	65,335	38,554	46,224	46,224	53,158	53,158
641-441-000-808.000 Audit Fees	331	325	350	301	316	316
641-441-000-818.000 Contractual Services	3,657	3,373	13,015	11,760	13,005	13,005
641-441-000-853.000 Telephone	4,422	3,899	4,017	4,345	4,700	4,700
641-441-000-908.002 Residency Allowance	1,800	0	1,800	0	0	0
641-441-000-910.000 Education & Training	3,117	741	12,360	11,000	12,750	12,750
641-441-000-913.000 Travel	58	0	500	500	500	500
641-441-000-915.000 Memberships & Dues	30	0	500	0	500	500
641-441-000-924.000 Utilities	3,707	2,743	5,675	5,675	6,243	6,243
641-441-000-924.002 Utilities-Heating	725	2,498	2,498	2,498	2,748	2,748
641-441-000-931.001 Equipment Maintenance	343	540	551	551	568	568
641-441-000-931.002 Office Equipment Maintenance	0	0	0	0	0	0
641-441-000-935.000 Insurance	5,613	6,915	7,296	12,496	12,109	12,109
641-441-000-943.000 Equipment Rental - MP	23	0	15,000	5,000	15,000	15,000
641-441-000-945.000 Office Equipment Rental	0	0	0	0	0	0
	89,161	59,588	109,786	100,350	121,597	121,597
Total Expenditures	322,904	304,861	413,922	437,266	477,472	477,472

(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 2022/23 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 642 Engineering Administration Fund

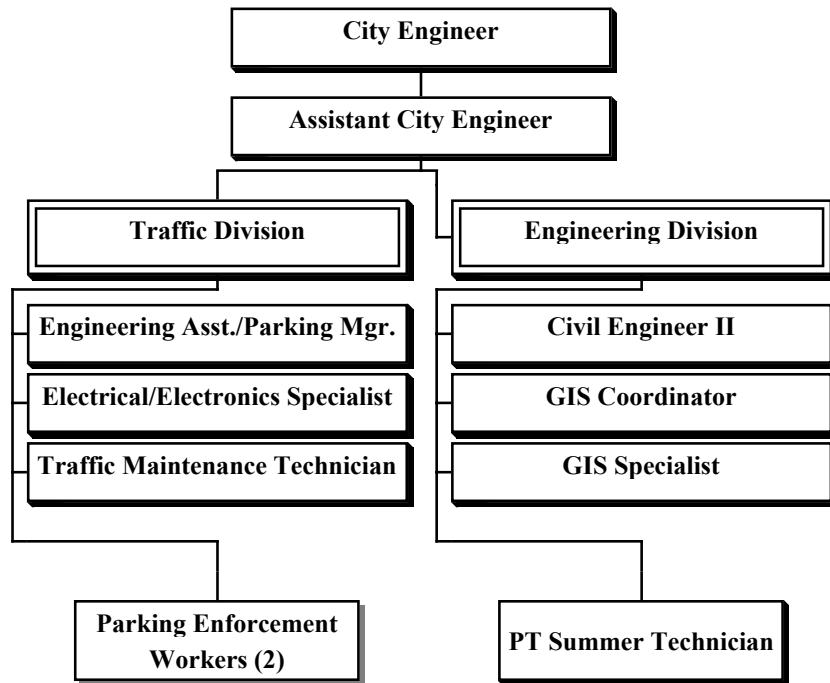
	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	271,988	289,713	266,714	258,146	265,891	265,891
Expenditures	227,773	245,214	266,064	308,676	328,453	328,453
Revenues Over (Under) Expenses			650	(50,530)	(62,562)	(62,562)
Estimated Working Capital - Beginning of Year			269,086	269,086	218,556	218,556
Estimated Working Capital - End of Year			269,736	218,556	155,994	155,994

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 642 Engineering Administration Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
642-000-000-626.000 Charges for Services	269,760	276,972	266,064	257,496	265,221	265,221
642-000-000-664.000 Interest	2,158	576	650	650	670	670
642-000-000-687.676 Refunds & Rebates-W/Comp	0	4,230	0	0	0	0
642-000-000-687.677 Refunds & Rebates-Healthcare	0	6,750	0	0	0	0
642-000-000-688.000 Miscellaneous	70	1,185	0	0	0	0
Total Revenues	271,988	289,713	266,714	258,146	265,891	265,891

**City of Jackson
Engineering
Activity Personnel Chart**



City of Jackson
Fiscal Year 2022/23 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Fund-Activity: 642-447</i>				
<i>Department: Engineering</i>				
009	GIS Specialist	1		58,985
010	Engineering Assistant/Parking Manager	1		59,317
011	GIS Coordinator	1		80,842
012	Civil Engineer II	1		79,917
015	Assistant City Engineer	1		102,622
020	City Engineer	1		132,151
307	Traffic Maintenance Technician	1		58,297
310	Electrical Electronics Specialist	1		70,971
PT	Parking Enforcement Worker		2	23,920
PT	Summer Technician		1	8,640
		8	3	675,662
Add:	Retiree Health Insurance Stipends			46,110
	Public Works/Utilities Fiscal Supervisor (25%) from 591-556			23,631
	Pension Specialist/Engineering Admin. (50%) from 101-191			30,892
	Public Utilities Clerk III (20%) from 641-441			8,822
				785,117

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 2022/23 Adopted Budget
Expenditure Detail

Fund 642 Engineering Administration Fund
Dept 447 Engineering Office

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Personal Services:						
642-447-000-702.000 Termination Pay	244	0	0	0	0	0
642-447-000-703.000 Salaries And Wages	129,203	134,789	120,651	150,322	158,415	158,415
642-447-000-707.000 Temporary Wages	0	52.5	0	210	0	0
642-447-000-708.000 Unemployment Comp.	11	11	8	70	67	67
642-447-000-709.000 Employers FICA	9,740	10,540	9,230	11,531	12,119	12,119
642-447-000-713.000 Overtime	180	49	200	200	200	200
642-447-000-715.000 Pension-General	9,840	10,807	9,139	13,583	13,780	13,780
642-447-000-716.000 Pension-MERS DC	348	479	615	526	2,019	2,019
642-447-000-718.000 Health Insurance	11,974	17,390	12,456	18,941	22,823	22,823
642-447-000-723.000 Health - MERS HSA	498	686	572	684	1,435	1,435
642-447-000-724.000 Workers Compensation	234	282	204	331	1,038	1,038
642-447-000-725.000 Other Fringe Benefits	1,526	2,287	2,345	3,458	3,768	3,768
	163,798	177,373	155,420	199,856	215,664	215,664
Material And Supplies:						
642-447-000-752.000 Office Supplies	2,501	3,831	4,085	4,060	4,085	4,085
642-447-000-755.000 Safety Supplies	0	363	825	825	825	825
642-447-000-766.000 Survey Supplies	166	270	710	710	810	810
	2,667	4,464	5,620	5,595	5,720	5,720
Contractual And Other:						
642-447-000-723.001 Health Insurance-Retirees	4,153	4,026	6,000	5,208	6,000	6,000
642-447-000-808.000 Audit Fees	239	206	216	243	255	255
642-447-000-818.000 Contractual Services	1,606	1,265	2,500	2,500	2,500	2,500
642-447-000-853.000 Telephone	5,623	5,762	6,950	6,950	7,350	7,350
642-447-000-908.002 Residency Allowance	3,600	5,400	5,400	5,400	5,400	5,400
642-447-000-908.003 License Stipend	0	0	0	0	1,000	1,000
642-447-000-910.000 Education & Training	1,313	1,502	1,600	1,600	1,600	1,600
642-447-000-913.000 Travel	45	0	500	250	250	250
642-447-000-915.000 Memberships & Dues	1,942	2,412	2,065	2,500	2,500	2,500
642-447-000-924.000 Utilities	4,607	3,773	5,100	5,100	5,100	5,100
642-447-000-924.002 Utilities-Heating	1,485	3,747	3,000	4,000	4,000	4,000
642-447-000-931.001 Equipment Maintenance	1,806	4,935	5,500	5,500	5,500	5,500
642-447-000-931.002 Office Equipment Maintenance	2,247	1,590	4,882	3,456	4,881	4,881
642-447-000-935.000 Insurance	4,232	4,844	5,086	4,293	4,508	4,508
642-447-000-945.000 Office Equipment Rental	0	0	500	500	500	500
642-447-000-961.101 Admin.-General Fund	26,655	23,756	30,000	30,000	30,000	30,000
	59,553	63,218	79,299	77,500	81,344	81,344
Capital Outlay:						
642-447-000-977.000 Equipment	1,008	0	0	0	0	0
642-447-000-980.001 Office Equipment	747	0	12,625	12,625	12,625	12,625
642-447-000-984.000 Software	0	159	13,100	13,100	13,100	13,100
	1,755	159	25,725	25,725	25,725	25,725
Total Expenditures	227,773	245,214	266,064	308,676	328,453	328,453

(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 2022/23 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 643 Local Site Remediation Revolving Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	69,022	78,318	300	65,411	67,950	67,950
Expenditures	208,000	1,409	0	15,000	20,000	20,000
Revenues Over (Under) Expenses	(138,978)	76,909	300	50,411	47,950	47,950
Estimated Working Capital - Beginning of Year	205,261	66,283	143,192	143,192	193,603	193,603
Estimated Working Capital - End of Year	66,283	143,192	143,492	193,603	241,553	241,553

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 643 Local Site Remediation Revolving Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
643-000-000-664.000 Interest	2,408	187	300	600	1,000	1,000
643-000-000-699.489 Contribution-BRA Fund	66,614	78,131	0	64,811	66,950	66,950
Total Revenues	69,022	78,318	300	65,411	67,950	67,950

Expenditure Detail

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

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Contractual And Other :						
643-745-000-818.000 Contractual Services	0	1,409	0	15,000	20,000	20,000
643-745-000-956.000 Administration	0	0	0	0	0	0
	0	1,409	0	15,000	20,000	20,000
Other Financing Uses:						
643-745-000-995.246 Contrib.-Cortland St. Redev. Proj.	208,000	0	0	0	0	0
	208,000	0	0	0	0	0
Total Expenditures	208,000	1,409	0	15,000	20,000	20,000

(661) Motor Pool & Garage Fund

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

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

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

City of Jackson Fiscal Year 2022/23 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 661 Motor Pool & Garage Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	980,144	1,213,840	1,135,484	1,151,902	2,823,832	2,823,832
Expenditures	991,132	1,073,458	1,333,779	1,328,511	2,881,943	2,881,943
Revenues Over (Under) Expenses			(198,295)	(176,609)	(58,111)	(58,111)
Add: Depreciation			241,990	241,990	266,190	266,190
Less: Principal payments on Lease Payable			(142,349)	(142,349)	(146,210)	(146,210)
Estimated Change in Working Capital			(98,654)	(76,968)	61,869	61,869
Estimated Working Capital - Beginning of Year			214,922	214,922	137,954	137,954
Estimated Working Capital - End of Year			116,268	137,954	199,823	199,823

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 661 Motor Pool And Garage Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
661-000-000-528.279 ARPA Funds	0	0	0	0	1,644,500	1,644,500
661-000-000-626.006 Refuse Vehicle Inspections	2,550	2,503	3,000	2,600	2,675	2,675
661-000-000-626.301 Charges for Services - Police	29,032	30,701	31,415	31,415	32,357	32,357
661-000-000-626.337 Charges for Services - Fire	50,474	65,531	39,789	59,050	60,822	60,822
661-000-000-626.591 Charges for Services - Water	54,057	57,071	63,860	63,860	65,776	65,776
661-000-000-626.642 Charges for Services - Eng.	1,684	4,935	3,142	3,142	3,236	3,236
661-000-000-649.000 Auction Proceeds	0	87,086	20,000	16,625	10,000	10,000
661-000-000-664.000 Interest	4,157	745	1,030	1,962	2,021	2,021
661-000-000-667.004 Equipment Rental	721,057	883,451	942,348	942,348	970,618	970,618
661-000-000-687.676 Refunds & Rebates-W/Comp	0	14,220	0	0	0	0
661-000-000-687.677 Refunds & Rebates-Healthcare	0	18,563	0	0	0	0
661-000-000-688.000 Miscellaneous	17,133	33,811	30,900	30,900	31,827	31,827
661-000-000-698.000 Insurance Refund	0	15,223	0	0	0	0
661-000-000-699.101 Cont-General Fund	100,000	0	0	0	0	0
Total Revenues	980,144	1,213,840	1,135,484	1,151,902	2,823,832	2,823,832

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Expenditure Detail

Fund 661 Motor Pool And Garage Fund
Dept 454 Motor Pool

Account Description	2019/20	2020/21	2021/22	2021/22	2022/23	2022/23
	Actual	Actual	Proposed	Projected	Proposed	Proposed
Personal Services:						
661-454-000-702.000 Termination Pay	21,236	0	0	0	0	0
661-454-000-703.000 Salaries And Wages	193,931	183,429	182,618	198,639	194,303	194,303
661-454-000-707.000 Temporary Wages	0	0	1,000	0	0	0
661-454-000-708.000 Unemployment Comp.	17	21	19	121	121	121
661-454-000-709.000 Employers FICA	15,840	13,054	15,221	15,800	16,141	16,141
661-454-000-713.000 Overtime	1,508	954	15,814	7,900	16,653	16,653
661-454-000-715.000 Pension-General	23,569	20,858	24,393	25,322	25,890	25,890
661-454-000-716.000 Pension-MERS DC	103	1,017	1,648	1,648	1,850	1,850
661-454-000-718.000 Health Insurance	38,027	39,492	45,528	51,396	48,625	48,625
661-454-000-723.000 Health - MERS HSA	188	1,632	2,035	2,196	2,035	2,035
661-454-000-724.000 Workers Compensation	1,249	1,151	1,385	1,416	2,960	2,960
661-454-000-725.000 Other Fringe Benefits	849	688	3,244	3,244	3,354	3,354
	296,517	262,296	292,905	307,682	311,932	311,932
Material And Supplies:						
661-454-000-752.000 Office Supplies	585	3,259	2,425	1,550	2,500	2,500
661-454-000-755.000 Safety Supplies	543	300	1,210	1,000	1,030	1,030
661-454-000-759.000 Gasoline	36,560	43,707	55,620	55,620	61,182	61,182
661-454-000-770.000 Miscellaneous Supplies	23,736	18,112	24,555	22,100	24,310	24,310
661-454-000-773.000 Laundry	1,726	1,722	1,700	2,485	2,560	2,560
661-454-000-774.000 Small Tools	10,486	16,885	21,400	17,120	17,635	17,635
661-454-000-782.000 Materials	197,069	228,249	250,544	250,544	275,598	275,598
	270,705	312,234	357,454	350,419	384,815	384,815
Contractual And Other:						
661-454-000-723.001 Health Insurance-Retirees	12,305	27,896	29,880	32,725	37,634	37,634
661-454-000-808.000 Audit Fees	778	907	960	987	1,036	1,036
661-454-000-818.000 Contractual Services	41,822	45,726	48,644	38,915	40,082	40,082
661-454-000-853.000 Telephone	286	1,308	1,519	2,080	2,125	2,125
661-454-000-908.003 License Stipend	0	0	0	1,000	1,000	1,000
661-454-000-910.000 Education & Training	20	639	2,500	1,750	2,800	2,800
661-454-000-913.000 Travel	0	0	250	100	250	250
661-454-000-924.000 Utilities	17,703	14,952	21,046	16,450	18,095	18,095
661-454-000-924.002 Utilities-Heating	6,436	16,238	8,184	8,184	9,002	9,002
661-454-000-931.001 Equipment Maintenance	2,200	2,200	3,090	2,850	3,135	3,135
661-454-000-935.000 Insurance	35,953	39,763	42,546	39,456	41,211	41,211
661-454-000-943.000 Equipment Rental - MP	1,818	545	1,030	575	1,000	1,000
661-454-000-961.101 Admin.-General Fund	16,746	21,625	17,765	21,625	21,625	21,625
661-454-000-961.641 Public Works Overhead	191	0	1,500	500	500	500
	136,258	171,799	178,914	167,197	179,495	179,495
Capital Outlay:						
661-454-000-968.000 Depreciation	199,991	225,864	241,990	241,990	266,190	266,190
661-454-000-981.000 Vehicles/Enterprise Lease	8,148	28,306	33,180	33,180	33,180	33,180
661-454-000-984.000 Software	0	0	0	0	0	0
661-454-000-985.000 Machinery & Equipment	16,322	0	160,000	161,160	1,644,500	1,644,500
	224,461	254,170	435,170	436,330	1,943,870	1,943,870
Debt Service:						
661-454-000-992.000 Interest	7,758	17,309	13,492	13,492	9,661	9,661
	7,758	17,309	13,492	13,492	9,661	9,661
Other Financing Uses:						
661-454-000-995.386 Cont.-2018 Cap. Imp. D/S Fd.	55,433	55,650	55,844	53,391	52,170	52,170
	55,433	55,650	55,844	53,391	52,170	52,170
Total Expenditures	991,132	1,073,458	1,333,779	1,328,511	2,881,943	2,881,943

(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 2022/23 Adopted Budget Analysis of Estimated Changes in Working Capital

<i>Fund 664 Equipment Revolving Fund</i>						
	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	5,781	5,781	0	0	0	0
Expenditures	5,780	5,780	0	0	0	0
Excess of Revenues Over (Under)						
Expenditures			0	0	0	0
Add:						
Proceeds of Loan			0	0	0	0
Depreciation			0	0	0	0
Less:						
Acquisition of fixed assets			0	0	0	0
Payment of loan principal			0	0	0	0
Net Change in Working Capital			0	0	0	0
Working Capital - Beginning of Year			0	0	0	0
Working Capital - End of Year			0	0	0	0

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 664 Equipment Revolving Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
664-000-000-626.000 Charges For Goods/Service	5,781	5,781	0	0	0	0
Total Revenues	5,781	5,781	0	0	0	0

Expenditure Detail

Fund 664 Equipment Revolving Fund
Dept 326 Equipment Revolving

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Capital Outlay:						
664-326-000-968.000 Depreciation	5,556	5,667	0	0	0	0
	5,556	5,667	0	0	0	0
Debt Service:						
664-326-000-992.000 Interest	224	113	0	0	0	0
	224	113	0	0	0	0
Total Expenditures	5,780	5,780	0	0	0	0

(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 2022/23 Adopted Budget Analysis of Estimated Changes in Working Capital

<i>Fund 676 Workers Compensation Fund</i>						
	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	128,383	598,987	110,000	97,022	185,000	185,000
Expenditures	168,956	1,169,021	171,243	237,134	183,900	183,900
Revenues Over (Under) Expenses	(40,573)	(570,034)	(61,243)	(140,112)	1,100	1,100
Working Capital - Beginning of Year	1,486,852	1,446,279	876,245	876,245	736,133	736,133
Working Capital - End of Year	1,446,279	876,245	815,002	736,133	737,233	737,233

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 676 Workers Compensation Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
676-000-000-664.000 Interest	34,079	7,790	17,000	10,000	10,000	10,000
676-000-000-698.000 Insurance Refund	10,637	12,607	13,000	2,022	0	0
676-000-000-699.101 Cont.-General Fund	0	500,000	0	0	0	0
676-000-000-699.101 Cont.-General (All) Funds	83,667	78,590	80,000	85,000	175,000	175,000
Total Revenues	128,383	598,987	110,000	97,022	185,000	185,000

Expenditure Detail

Fund 676 Workers Compensation Fund
Dept 676 Workers Compensation Insurance

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Materials & Supplies:						
676-676-000-755.000 Safety Supplies	0	0	500	0	500	500
	0	0	500	0	500	500
Contractual And Other:						
676-676-000-808.000 Audit Fees	37	150	150	1,134	300	300
676-676-000-907.002 Workers Comp. Claims	96,782	190,961	100,000	160,000	100,000	100,000
676-676-000-907.003 Workers Comp. Fee	70,574	75,366	68,893	73,000	80,000	80,000
676-676-000-961.101 Admin.-General Fund	1,563	2,544	1,700	3,000	3,100	3,100
676-676-000-964.000 Refunds	0	900,000	0	0	0	0
	168,956	1,169,021	170,743	237,134	183,400	183,400
Total Expenses	168,956	1,169,021	171,243	237,134	183,900	183,900

(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 2022/23 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 677 Self-Insured Healthcare Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	4,603,498	4,963,840	5,242,500	5,017,500	5,940,600	5,940,600
Expenditures	4,543,644	5,660,590	4,791,500	5,316,641	5,680,600	5,680,600
Revenues Over (Under) Expenses	59,854	(696,750)	451,000	(299,141)	260,000	260,000
Working Capital - Beginning of Year	1,386,173	1,446,027	749,277	749,277	450,136	450,136
Working Capital - End of Year	1,446,027	749,277	1,200,277	450,136	710,136	710,136

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 677 Self-Insured Healthcare Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
677-000-000-664.000 Interest	15,071	1,164	7,500	7,500	10,000	10,000
677-000-000-698.000 Insurance Refund	0	6,028	0	0	0	0
677-000-000-699.001 Contributions - Employer	3,853,443	3,830,397	4,500,000	4,203,000	5,043,600	5,043,600
677-000-000-699.002 Contributions - Employee	734,984	726,251	735,000	807,000	887,000	887,000
677-000-000-699.101 Cont.-General Fund	0	400,000	0	0	0	0
Total Revenues	4,603,498	4,963,840	5,242,500	5,017,500	5,940,600	5,940,600

Expenditure Detail

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

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Materials & Supplies:						
677-677-000-762.019 Protective Supplies - COVID-19	29,522	11,714	15,000	7,500	4,000	4,000
	29,522	11,714	15,000	7,500	4,000	4,000
Contractual And Other:						
677-677-000-808.000 Audit Fees	5,357	4,391	4,500	5,541	5,600	5,600
677-677-000-907.008 Health Deductible Claims	226,086	281,042	240,000	240,000	240,000	240,000
677-677-000-907.009 Administrator Fees	68,382	66,917	65,000	73,600	81,000	81,000
677-677-000-907.012 HSA Contributions-IAFF Retirees	96,900	83,950	80,000	74,000	70,000	70,000
677-677-000-907.677 Health Claims-BCBS	3,743,976	4,220,782	4,322,000	4,853,000	5,217,000	5,217,000
677-677-000-910.004 Employee Wellness Programs	2,116	545	5,000	3,000	3,000	3,000
677-677-000-961.101 Admin.-General Fund	58,805	53,749	60,000	60,000	60,000	60,000
677-677-000-964.000 Refunds	0	937,500	0	0	0	0
	4,201,622	5,648,876	4,776,500	5,309,141	5,676,600	5,676,600
Other Financing Uses:						
677-677-000-995.736 Contrib-Pub Emp.HC (OPEB)	312,500	0	0	0	0	0
	312,500	0	0	0	0	0
Total Expenses	4,543,644	5,660,590	4,791,500	5,316,641	5,680,600	5,680,600

Trust and Agency Funds

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

(703) County and School Tax Collection Fund

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

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

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

City of Jackson Fiscal Year 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 703 County & School Tax Collection Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	47,363	67,439	48,000	65,000	65,000	65,000
Expenditures	47,363	67,439	48,000	65,000	65,000	65,000
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 703 County & School Tax Collection Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
703-000-000-664.000 Interest	47,363	67,439	48,000	65,000	65,000	65,000
Total Revenues	47,363	67,439	48,000	65,000	65,000	65,000

Expenditure Detail

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

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Contractual And Other:						
703-256-000-995.101 Cont.-General Fund	47,363	67,439	48,000	65,000	65,000	65,000
	47,363	67,439	48,000	65,000	65,000	65,000
Total Expenditures	47,363	67,439	48,000	65,000	65,000	65,000

(731) Employees Retirement System Fund

PURPOSE - This Fund is used to account for the activities relating to the operation of the City of Jackson Employees Retirement System.

CHARACTER - The membership of the Retirement System includes City employees, City officials, and members of boards, commissions, or authorities established by the City Commission whose position requires one thousand or more hours of work in a calendar year, except for the following:

- 1) Contractual employment
- 2) Employment compensated on a fee basis
- 3) Mayor or City Commissioners
- 4) Employment as a police officer or fire fighter

5) Employment as City Manager or executive director of the Downtown Development Authority unless membership is elected upon the filing of a written notice with the board of trustees not more than 30 days after the effective date of employment.

Revenue for the Fund is derived from member contributions, City contributions, interest, dividends and other income from investments of the Retirement System. Members of the Michigan Association of Public Employees as well as non-union members contribute 2.5% of total compensation effective July 1, 1992. City contributions are set equal to employee contributions. Total contributions are determined, subject to this 5% minimum, by the City's Actuary.

AUTHORITY - This Fund was established on July 1, 1945, under authority of Chapter 9, Title 1, of the City Code, as amended. The City of Jackson Employees Retirement System is a reciprocal unit under Michigan Act No. 88 of the Public Acts of 1961, as amended.

City of Jackson Fiscal Year 2022/23 Adopted Budget Analysis of Changes in Fund Balance

<i>Fund 731 Employees Retirement System Fund</i>	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	3,214,963	12,693,066	5,920,961	5,875,961	6,040,000	6,040,000
Expenditures	3,996,536	3,982,156	4,175,000	4,160,000	4,220,000	4,220,000
Excess of Revenues Over (Under) Expenditures	(781,573)	8,710,910	1,745,961	1,715,961	1,820,000	1,820,000
Fund Balance - Beginning of Year	40,299,275	39,517,702	48,228,612	48,228,612	49,944,573	49,944,573
Fund Balance - End of Year	39,517,702	48,228,612	49,974,573	49,944,573	51,764,573	51,764,573

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 731 Employees Retirement System Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
731-000-000-664.000 Interest	85,893	69,769	90,000	70,000	80,000	80,000
731-000-000-666.000 Dividends	211,171	154,193	225,000	200,000	200,000	200,000
731-000-000-669.000 Gain/Loss On Sales	1,238,049	2,848,805	1,500,000	1,500,000	1,750,000	1,750,000
731-000-000-670.000 Unrealized Gain-Investments	-106,970	7,810,737	2,250,000	2,250,000	2,250,000	2,250,000
731-000-000-677.000 Employee Contributions	728,393	740,817	750,000	750,000	760,000	760,000
731-000-000-699.101 Cont.-General (All) Funds	1,058,427	1,068,745	1,105,961	1,105,961	1,000,000	1,000,000
Total Revenues	3,214,963	12,693,066	5,920,961	5,875,961	6,040,000	6,040,000

Expenditure Detail

Fund 731 Employees Retirement System Fund
Dept 240 Pensioners-General

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Contractual And Other:						
731-240-000-874.000 Retirement Benefits	3,581,651	3,696,842	3,750,000	3,750,000	3,800,000	3,800,000
731-240-000-956.000 Administration	251,113	242,084	265,000	250,000	260,000	260,000
731-240-000-964.000 Refunds	163,772	43,230	160,000	160,000	160,000	160,000
	3,996,536	3,982,156	4,175,000	4,160,000	4,220,000	4,220,000
Total Expenditures	3,996,536	3,982,156	4,175,000	4,160,000	4,220,000	4,220,000

(732) Policemen's and Firemen's Pension Fund

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

CHARACTER - Membership to the plan is available to police officers and fire fighters who are regular City employees and were hired prior to July 1, 1973. Revenue for the Fund is derived from member contributions, City contributions, interest, dividends and other income from investments of the Pension Fund. Plan members contribute 7.5% of annual compensation. City contributions are actuarially computed so that, together with member contributions, sufficient funds exist to fully fund the costs of benefits likely to be paid on account of service rendered during the current year and to finance the unfunded costs of benefits likely to be paid on account of prior years service over a period of sixty years. The Plan also contains an escalation clause which requires that pensions and annuities be adjusted whenever a change occurs in the rates of members' current salaries.

AUTHORITY - This Fund was adopted by referendum on November 5, 1957.

City of Jackson Fiscal Year 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 732 Policemen's & Firemen's Pension Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	640,330	1,383,451	659,736	699,736	561,185	561,185
Expenditures	762,773	697,847	663,540	623,000	548,000	548,000
Excess of Revenues Over (Under) Expenditures	(122,443)	685,604	(3,804)	76,736	13,185	13,185
Fund Balance - Beginning of Year	3,514,670	3,392,227	4,077,831	4,077,831	4,154,567	4,154,567
Fund Balance - End of Year	3,392,227	4,077,831	4,074,027	4,154,567	4,167,752	4,167,752

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 732 Policemen's & Firemen's Pension Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
732-000-000-664.000 Interest	1,089	75	1,500	1,500	1,000	1,000
732-000-000-666.000 Dividends	77,949	68,170	85,000	85,000	75,000	75,000
732-000-000-669.000 Gain/Loss On Sales	12,534	104,036	60,000	100,000	75,000	75,000
732-000-000-670.000 Unrealized Gain	5,665	686,329	150,000	150,000	150,000	150,000
732-000-000-699.101 Cont.-General Fund	543,093	524,841	363,236	363,236	260,185	260,185
Total Revenues	640,330	1,383,451	659,736	699,736	561,185	561,185

Expenditure Detail

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

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Contractual And Other:						
732-241-000-874.000 Retirement Benefits	737,101	674,275	636,540	600,000	525,000	525,000
732-241-000-956.000 Administration	25,672	23,572	27,000	23,000	23,000	23,000
	762,773	697,847	663,540	623,000	548,000	548,000
Total Expenditures	762,773	697,847	663,540	623,000	548,000	548,000

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

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

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

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

City of Jackson Fiscal Year 2022/23 Adopted Budget Analysis of Changes in Fund Balance

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

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	7,512,313	18,997,311	9,819,831	9,894,831	9,629,911	9,629,911
Expenditures	6,027,841	7,412,124	7,640,000	7,640,000	7,640,000	7,640,000
Excess of Revenues Over (Under) Expenditures	1,484,472	11,585,187	2,179,831	2,254,831	1,989,911	1,989,911
Fund Balance - Beginning of Year	43,074,317	44,558,789	56,143,976	56,143,976	58,398,807	58,398,807
Fund Balance - End of Year	44,558,789	56,143,976	58,323,807	58,398,807	60,388,718	60,388,718

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

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

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
734-000-000-664.000 Interest	305,241	274,243	300,000	325,000	325,000	325,000
734-000-000-666.000 Dividends	706,389	660,086	800,000	850,000	850,000	850,000
734-000-000-669.000 Gain/Loss On Sales	309,693	1,603,717	750,000	750,000	750,000	750,000
734-000-000-670.000 Unrealized Gain-Investments	116,906	10,057,740	1,500,000	1,500,000	1,500,000	1,500,000
734-000-000-677.000 Employee Contributions	514,402	485,464	530,000	530,000	530,000	530,000
734-000-000-699.101 Cont.-General Fund	5,559,682	5,916,061	5,939,831	5,939,831	5,674,911	5,674,911
Total Revenues	7,512,313	18,997,311	9,819,831	9,894,831	9,629,911	9,629,911

Expenditure Detail

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

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Contractual And Other:						
734-242-000-874.000 Retirement Benefits	5,830,670	7,009,491	7,400,000	7,400,000	7,400,000	7,400,000
734-242-000-956.000 Administration	164,132	174,847	180,000	180,000	180,000	180,000
734-242-000-964.000 Refunds	33,039	227,786	60,000	60,000	60,000	60,000
	6,027,841	7,412,124	7,640,000	7,640,000	7,640,000	7,640,000
Total Expenditures	6,027,841	7,412,124	7,640,000	7,640,000	7,640,000	7,640,000

(736) Public Employee Health Care Fund

PURPOSE - This Fund is used to account for the accumulation of funds to provide for the funding of health care benefits to retirants and beneficiaries and retirants of the City. Money for the payment of health care benefits for retired employees of the public corporation may, at the discretion of the public corporation, be provided from this fund or any other fund or trust.

CHARACTER - To be determined.

AUTHORITY - This Fund will be established on July 1, 2003, by inclusion in the annual budget resolution of the City. A formal resolution will subsequently need to be adopted to establish the operating parameters under which the Fund will operate. The resolution must include all of the following:

- (a) The designation of a person or persons who shall act as the fund's investment fiduciary.
- (b) A restriction of withdrawals from the fund solely for the payment of health care benefits on behalf of qualified persons and the payment of the expenses of administration of the fund.
- (c) The designation of who is a qualified person for purposes of payment of health care benefits from the fund.
- (d) A determination of whether the fund will be established on an actuarial basis.

City of Jackson Fiscal Year 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 736 Public Employee Health Care Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	417,640	983,694	200,000	330,000	230,000	230,000
Expenditures	6,722	25,017	15,000	27,000	10,000	10,000
Excess of Revenues Over (Under) Expenditures	410,918	958,677	185,000	303,000	220,000	220,000
Fund Balance - Beginning of Year	2,252,917	2,663,835	3,622,512	3,622,512	3,925,512	3,925,512
Fund Balance - End of Year	2,663,835	3,622,512	3,807,512	3,925,512	4,145,512	4,145,512

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 736 Public Employee Health Care Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
736-000-000-658.000 MERS DC Forfeitures	0	23,622	0	30,000	30,000	30,000
736-000-000-664.000 Interest	152	0	0	0	0	0
736-000-000-670.000 Unrealized Gain-Investments	104,988	960,072	200,000	300,000	200,000	200,000
736-000-000-699.677 Contrib.-Self-Ins. Healthcare	312,500	0	0	0	0	0
Total Revenues	417,640	983,694	200,000	330,000	230,000	230,000

Expenditure Detail

Fund 736 Public Employee Health Care Fund

Dept 675 Retirees Health

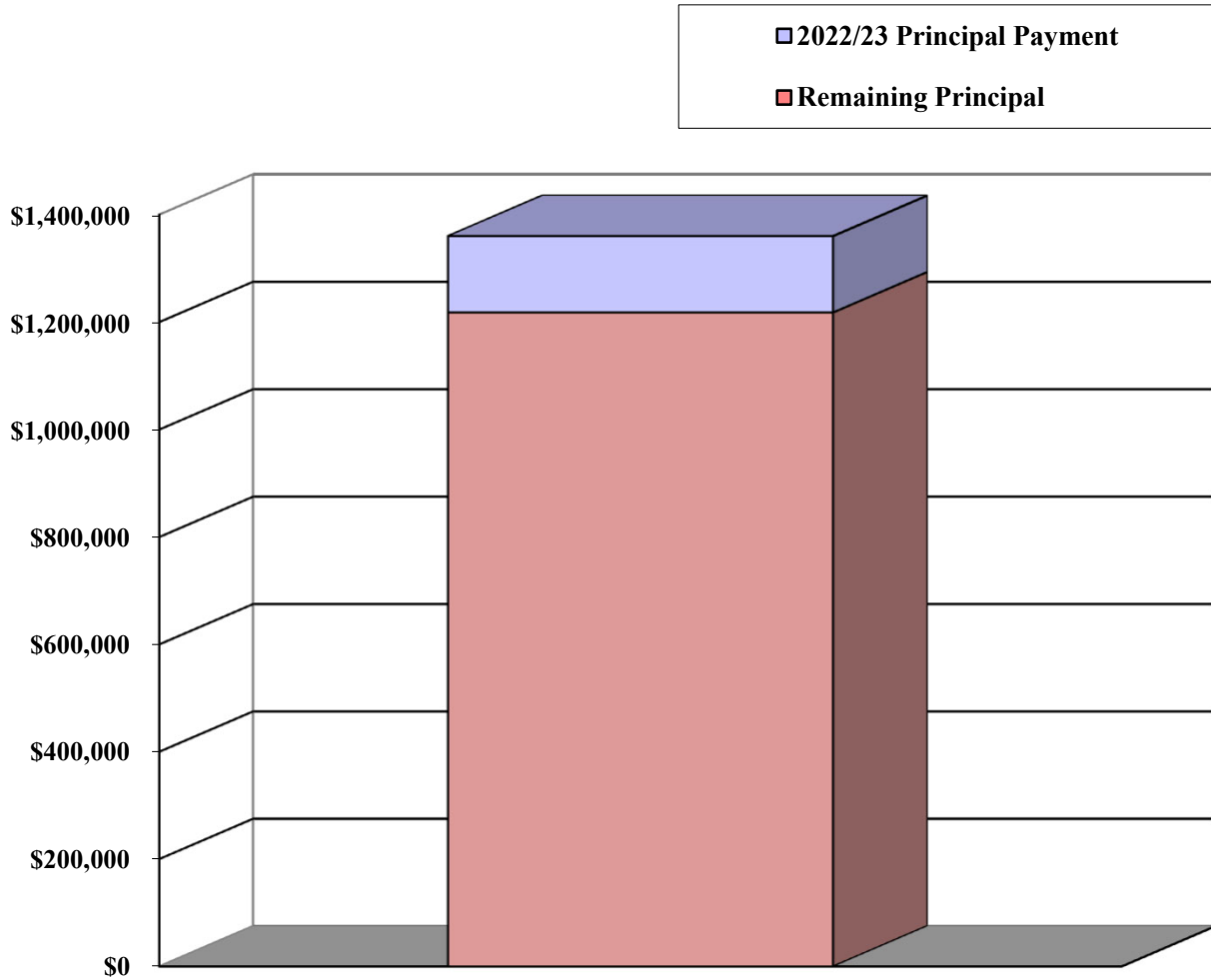
Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Contractual And Other:						
736-675-000-956.000 Administration	6,722	25,017	15,000	27,000	10,000	10,000
	6,722	25,017	15,000	27,000	10,000	10,000
Total Expenditures	6,722	25,017	15,000	27,000	10,000	10,000

Special Assessment Funds

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

**City of Jackson
Fiscal Year 2022/23 Adopted Budget
Special Assessment Debt Service Fund
Debt Summary**

Fund	Fund Name	Date Issued	Issue Amount	Principal Outstanding 6/30/2022	FY 2022/23	
					Principal	Interest
852	2020 Special Assessment Debt Service	10/13/2020	\$ 1,496,000	\$ 1,360,000	\$ 142,000	\$ 19,335



Fund # 852

(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 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 805 2020 Special Assessment Bonds Construction Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	0	1,496,001	0	0	0	0
Expenditures	0	1,496,001	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 805 2020 Special Assessment Bonds Construction Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
805-000-000-664.000 Interest	0	1	0	0	0	0
805-000-000-696.000 Bond Proceeds	0	1,496,000	0	0	0	0
Total Revenues	0	1,496,001	0	0	0	0

Expenditure Detail

Fund 805 2020 Special Assessment Bonds Construction Fund
Dept 585 Special Assessments

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Contractual And Other:						
805-585-000-818.000 Contractual Services	0	34,499	0	0	0	0
	0	34,499	0	0	0	0
Other Financing Uses:						
805-585-000-995.895 Cont.-Special Assessment Fund	0	1,461,502	0	0	0	0
	0	1,461,502	0	0	0	0
Total Expenditures	0	1,496,001	0	0	0	0

(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 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 852 Special Assessment Debt Service Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	0	10,472	157,420	157,420	161,335	161,335
Expenditures	0	10,472	157,420	157,420	161,335	161,335
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 852 Special Assessment Debt Service Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
852-000-000-664.000 Interest	0	0	0	0	0	0
852-000-000-699.895 Cont.-Special Assessment Fund	0	10,472	157,420	157,420	161,335	161,335
	0	0				
Total Revenues	0	10,472	157,420	157,420	161,335	161,335

Expenditure Detail

Fund 852 Special Assessment Debt Service Fund
Dept 906 Debt Service

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Debt Service:						
852-906-000-991.000 Principal	0	0	136,000	136,000	142,000	142,000
852-906-000-992.000 Interest	0	10,472	21,420	21,420	19,335	19,335
	0	10,472	157,420	157,420	161,335	161,335
Total Expenditures	0	10,472	157,420	157,420	161,335	161,335

(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 2022/23 Adopted Budget Analysis of Changes in Fund Balance

Fund 895 Special Assessment Fund

	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Revenues	1,026,392	2,094,918	777,166	1,036,458	2,055,241	2,055,241
Expenditures	1,507,040	661,175	1,084,586	1,036,458	2,055,241	2,055,241
Excess of Revenues Over (Under) Expenditures	(480,648)	1,433,743	(307,420)	0	0	0
Fund Balance - Beginning of Year	(2,834,911)	(3,315,559)	(1,881,816)	(1,881,816)	(1,881,816)	(1,881,816)
Fund Balance - End of Year	(3,315,559)	(1,881,816)	(2,189,236)	(1,881,816)	(1,881,816)	(1,881,816)

City of Jackson
Fiscal Year 2022/23 Adopted Budget
Revenue Detail

Fund 895 Special Assessment Fund

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
895-000-000-664.000 Interest	0	0	0	0	0	0
895-000-000-672.000 Spec. Assessments	-201,081	225,506	0	407,091	411,335	411,335
895-000-000-672.202 Spec. Assessment-Major St.	0	141,384	253,199	300,771	479,685	479,685
895-000-000-672.203 Spec. Assessment-Local St.	1,065,333	180,980	438,421	246,884	1,164,221	1,164,221
895-000-000-672.518 Spec. Assessment-Parking	85,558	85,546	85,546	81,712	0	0
895-000-000-699.425 Contrib.-2017 MTF Bond Fd	76,582	0	0	0	0	0
895-000-000-699.805 Contrib.-2020 S/A Bonds Const	0	1,461,502	0	0	0	0
Total Revenues	1,026,392	2,094,918	777,166	1,036,458	2,055,241	2,055,241

Expenditure Detail

Fund 895 Special Assessment Fund
Dept 585 Special Assessments

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
Contractual And Other:						
895-585-000-995.202 Cont.-Major Street Fund	1,065,333	141,384	253,199	300,771	479,685	479,685
895-585-000-995.203 Cont.-Local Street Fund	76,582	180,980	438,421	246,884	1,164,221	1,164,221
895-585-000-995.352 Cont.-2017 MTF Bond D/S	279,567	242,793	150,000	249,671	250,000	250,000
895-585-000-995.518 Cont.-Parking Assessment Fd.	85,558	85,546	85,546	81,712	0	0
895-585-000-995.852 Cont.-2020 S/A Bond D/S Fd.	0	10,472	157,420	157,420	161,335	161,335
	1,507,040	661,175	1,084,586	1,036,458	2,055,241	2,055,241
Total Expenditures	1,507,040	661,175	1,084,586	1,036,458	2,055,241	2,055,241