

The background of the cover is a photograph of a stone tower with several arched openings. The tower is covered in lush green vines, particularly on the right side and in the foreground. The sky is a clear, bright blue. The text is overlaid on the top and bottom of the image.

CITY OF
JACKSON **N**
MICHIGAN

ADOPTED BUDGET
2023-24



CITY OF JACKSON, MICHIGAN

City Manager's Adopted Budget

For The Fiscal Year Ended June 30, 2024

Introductory Section

City of Jackson
Fiscal Year 2023/24 Adopted Budget
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**City of Jackson, Michigan
List of Principal Officials**



CITY COUNCIL

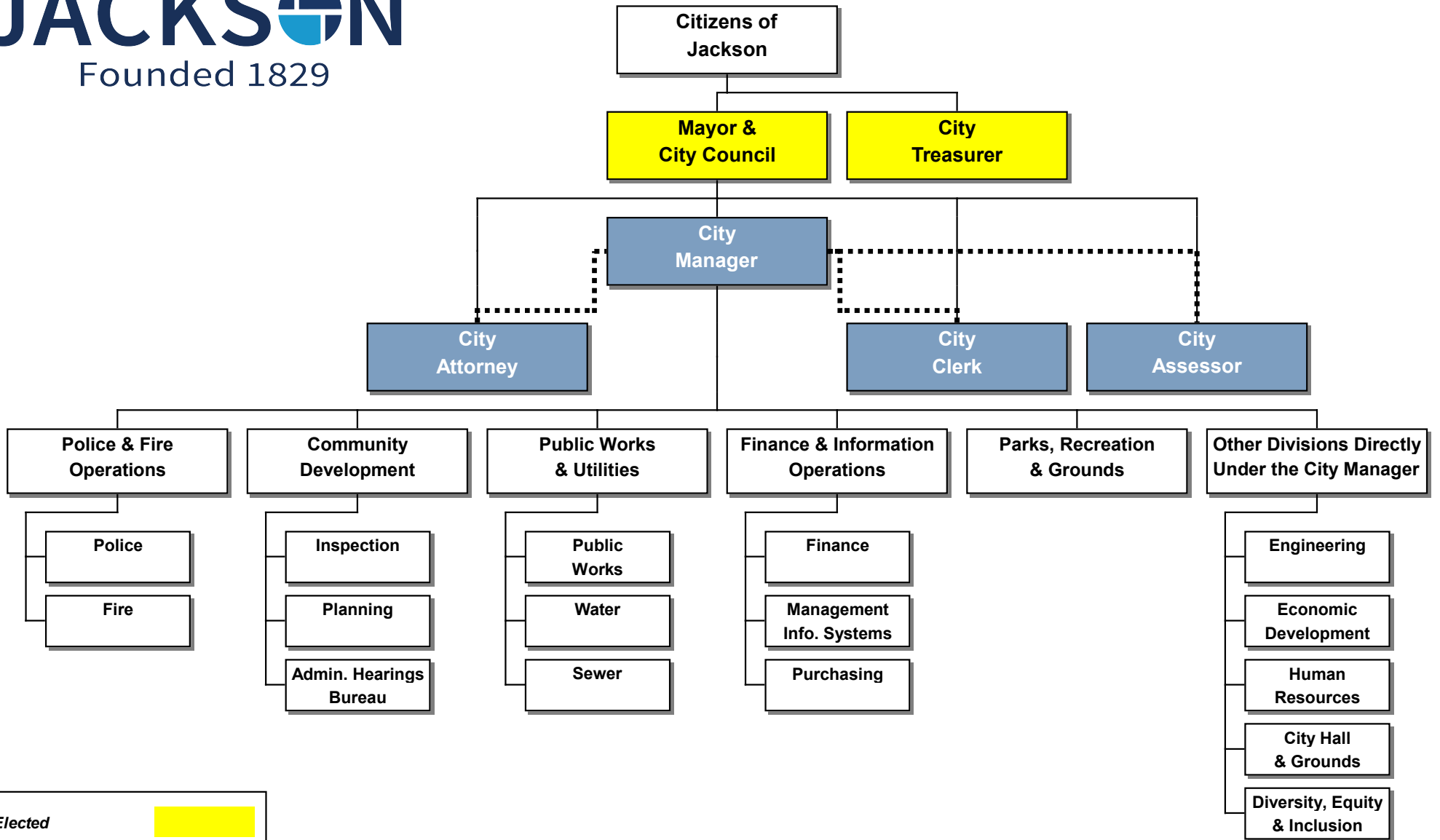
Daniel Mahoney, Mayor

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

Heather Ehnis	Director of Finance
Martin J. Griffin	City Treasurer & Income Tax Administrator
Matthew Hagerty	City Attorney
Elmer Hitt	Director of Police and Fire Services
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
Jason Yoakam	City Assessor (Contractual)



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



BUDGET HIGHLIGHTS FOR FY 2023/24

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, 2023, and ending June 30, 2024.

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 9** - Public Hearing on the Budget
- May 23** - 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. To-date, over \$27.3 million has been allocated to projects with City Council approval.

MAJOR FUND HIGHLIGHTS

General Fund

The projected fund balance for June 30, 2024, is \$8.3 million or 25.6% of budgeted expenditures. When combined with the fund balance in the Budget Stabilization Fund of \$1.6 million, the City has a total projected fund balance of \$9.9 million in budgeted surplus, or 30.5% of General Fund expenditures, including transfers. The City Council adopted a Fund Balance Policy on December 12, 2012. This Policy requires that the City maintain an “unassigned fund balance” of between 15% and 30% (substantially all of the City’s General Fund’s fund balance is “unassigned”). In addition, the City has certain time frames it should meet in attaining its goal of 30%, i.e....a deficiency of between 20% and 25% should be replenished over a period not to exceed five years, etc. Based on those criteria, the City is in compliance with this Policy.

Total General Fund revenues, excluding transfers, are estimated to increase by \$1.5 million, or 5.1% above the current year’s projected revenues. The largest increases are in property taxes, expected to increase \$576,000, federal grants, expected to increase \$320,000, and state revenue sharing, expected to increase \$315,000.

Property tax revenues continue to show indications of stabilizing with moderate growth. Ad Valorem values for fiscal year 2023/24 increased 5.2%, which is the seventh straight fiscal year the City has seen an increase. Housing market values continue to show improvement based on recent real estate activity.

Income tax revenues reported increases each year throughout the pandemic, partially due to increased collection enforcement of past due returns. While enforcement of past due collections is expected to continue, income tax revenues are forecast to stabilize throughout fiscal years 2022/2023 and 2023/24 and show little growth.

General Government expenditures are proposed to increase \$204,000, or 3.3%. This includes increased expenditures of \$75,000 for two additional elections compared to FY 2023 and \$76,000 for building maintenance at City Hall. Expenditures for Public Safety increased \$513,000 and includes \$675,000 for building additions, vehicles, and equipment. Public Works, while showing little change from FY 2023, includes \$150,000 for sidewalk improvements. Recreation & Culture expenditures are increasing \$239,000 with the largest increases in Parks and Facilities Maintenance to include funds to replace machinery and equipment, and Diversity, Equity, and Inclusion to include funds to conduct the City’s first racial equity audit. Proposed contributions to other funds include the Sharp Park Operating Fund (\$175,000), the 2018 Capital Improvement Debt Service Fund (\$109,000), and the Capital Projects Fund (\$638,000).

Some of the more significant capital outlay expenditures being proposed for fiscal year 2023/24 include:

- Continuation of existing police fleet vehicle leases for 6 patrol and 3 admin vehicles (\$73,000) plus the buyout of 3 leased patrol vehicles (\$11,000) and 2 admin vehicles (\$12,000) and purchase of 3 new patrol vehicles (\$132,000).
- Various machinery & equipment purchases for the Police department including \$25,000 for license plate reader cameras.
- Various Fire Department building improvements totaling \$284,000.
- Purchases of various fire equipment totaling \$162,000, including \$89,000 for 15 LifePak monitors for emergency medical services to be funded utilizing monies received from the Opioid Settlement fund.

Major Street Fund

Approximately \$16.81 million in street and bridge construction is included in the Major Street Funds’ proposed budget for FY 2023/24. The largest project is the MDOT/AMRAK Railroad Bridge Replacement at Jackson and Mechanic for a proposed amount of \$8.5 million. Other significant projects include the Traffic Signal Reconstruction project at M50 and M106 (\$2.3 million), the MLK Equality Trail (\$1

million), and Brown Street from Morrell to Michigan (\$780,000). A listing of all street projects can be seen on pages 113 and 120.

Local Street Fund

Local Street construction is proposed at \$3 million for fiscal year 2023/24. Some of the larger projects include work to be performed on Blakely, McBride, and Perrine streets. A listing of all projects can be found on page 125.

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.

Opioid Settlement Fund

The Opioid Settlement fund was initiated in FY 2022/23 to account for the monies received as a result of a class action lawsuit. In FY 2023/24, \$118,000 is budgeted to purchase LifePak monitors and other various equipment and supplies for use by the Police and Fire departments.

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 property for affordable and transitional housing. Of the total \$3.5 million proposed for use in FY 2024, \$3 million is budgeted to support new home construction and for the preservation of existing properties, within specific program guidelines.

Public Improvement Fund

Funding of Major and Local Street Construction (\$600,000) makes up the bulk of funding uses from the Public Improvement Fund. In addition, debt service transfers utilizing Public Improvement Funds total \$437,000 and \$475,000 is proposed to transfer to the Capital Projects Fund for support to complete art installations, improvements at Optimist Park, and the MLK expansion.

Capital Project Funds

The FY 2023/24 Proposed Budget includes \$8.3 million for capital projects utilizing funds from the ARPA. These projects include MLK Corridor improvements (\$4.5 million); lead service line replacements (\$1.2 million); and Wastewater equipment replacement (\$2.4 million). Drinking Water State Revolving funds will be utilized for water mains (\$6.7 million) and additional lead service line replacement (\$8.7 million).

Sewer Fund

A proposed 6% rate increase is included in the proposed fiscal year 2024 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 \$2.9 million in proposed sewer construction projects for FY 2024. Proposed projects can be found on page 229.

The Wastewater Equipment Replacement Fund #406 also receives transfers from the Sewer Fund, although these are for new and the replacement of existing equipment and structures. Proposed expenses in FY 2023/24 are the Myrtle Lift Station for \$1.4 million and the East Pipe Gallery for \$1.0 million.

Water Fund

A proposed 8% rate increase is included in the proposed fiscal year 2024 budget for the Water Fund. This rate increase is necessary to fund the lead service line replacement program 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 \$3.0 million. A detailed listing can be found on page 219.

Proposed equipment additions and structure improvements total \$4.1 million. Included in that figure is \$1.2 million for a new maintenance shop; \$1.4 million for repairs and equipment replacement at the Water Treatment Plant; \$377,000 for vehicle purchases and lease commitments; \$370,000 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 2024 budget includes \$225,000 for the purchase of a street sweeper. This will replace a 2008 street sweeper experiencing continuous increased maintenance and repair costs.

SUMMARY

The City is emerging from the challenges of the COVID-19 pandemic stronger than it was previously, bolstered by the dedication of officials and staff to the betterment of our community. The addition of the American Rescue Plan Act (ARPA) funds awarded in 2021 enabled the City to undertake a variety of many new projects. Projects currently underway utilizing ARPA funds include housing initiatives to combat homelessness, lead service line replacements, and expansion of the MLK corridor.

Moving forward, the new housing initiatives recently implemented, future redevelopment of the Hayes Hotel, and plans to use the City Center (formerly Masonic Temple) for a food service center are generating much excitement that will last beyond the upcoming fiscal year.

I am pleased to present these budget highlights to the City Council and look forward to upcoming discussions with you.

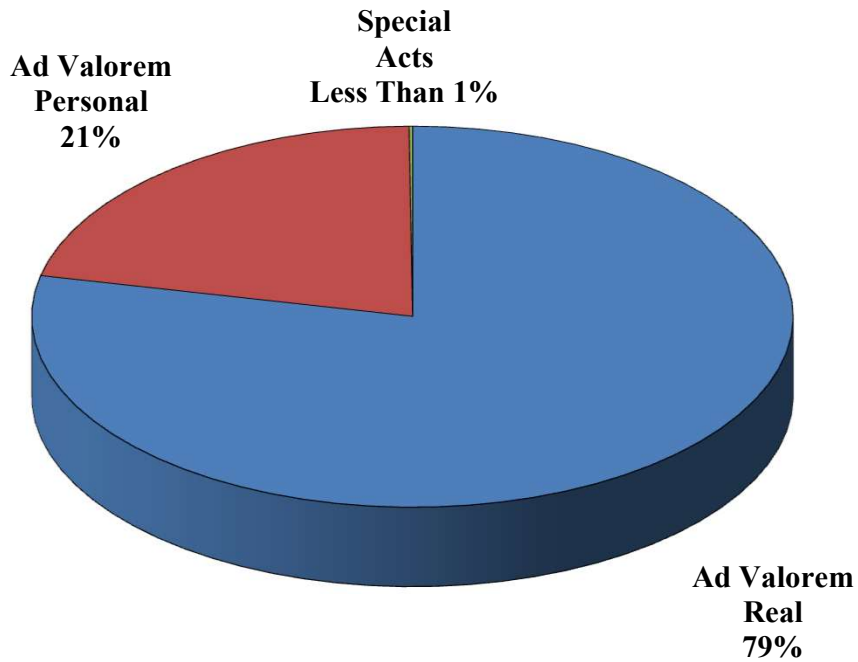
Respectfully submitted,



Jonathan Greene
City Manager

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Computation of 2023 City Tax Base

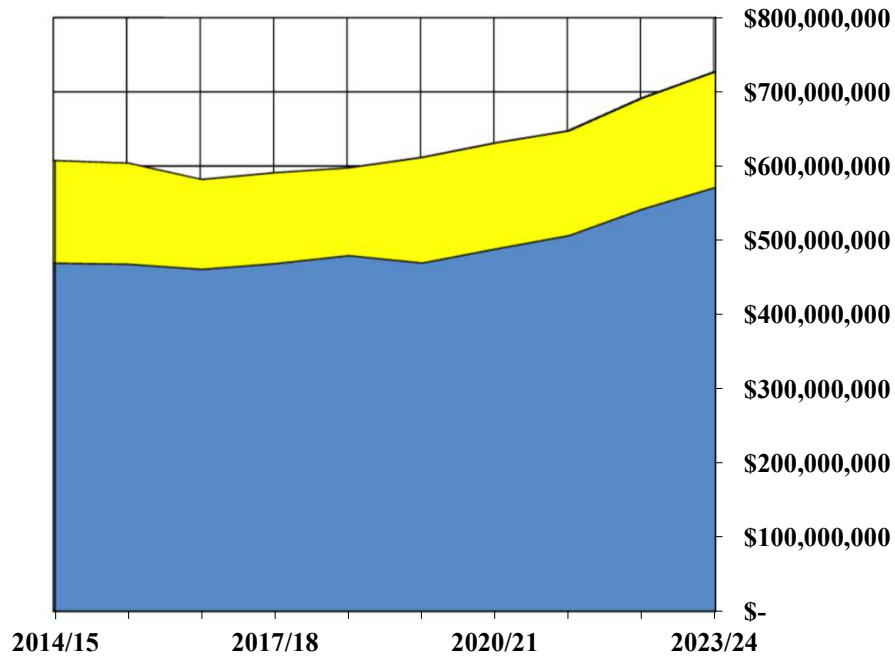
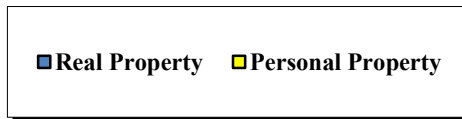
Ad Valorem Taxable Value :		
Real Property	\$ 570,999,371	
Personal Property	155,909,439	\$ 726,908,810
Obsolete Property Rehabilitation Act - Frozen		275,610
Neighborhood Enterprise Zone		296,596
Industrial Facilities Tax - New	1,030,316	
	50%	515,158
Land Bank Authority	600	
	50%	300
Total 2023 City Tax Base		<u><u>\$ 727,996,474</u></u>



Note: The last Ren-Zone expired 12/30/2022

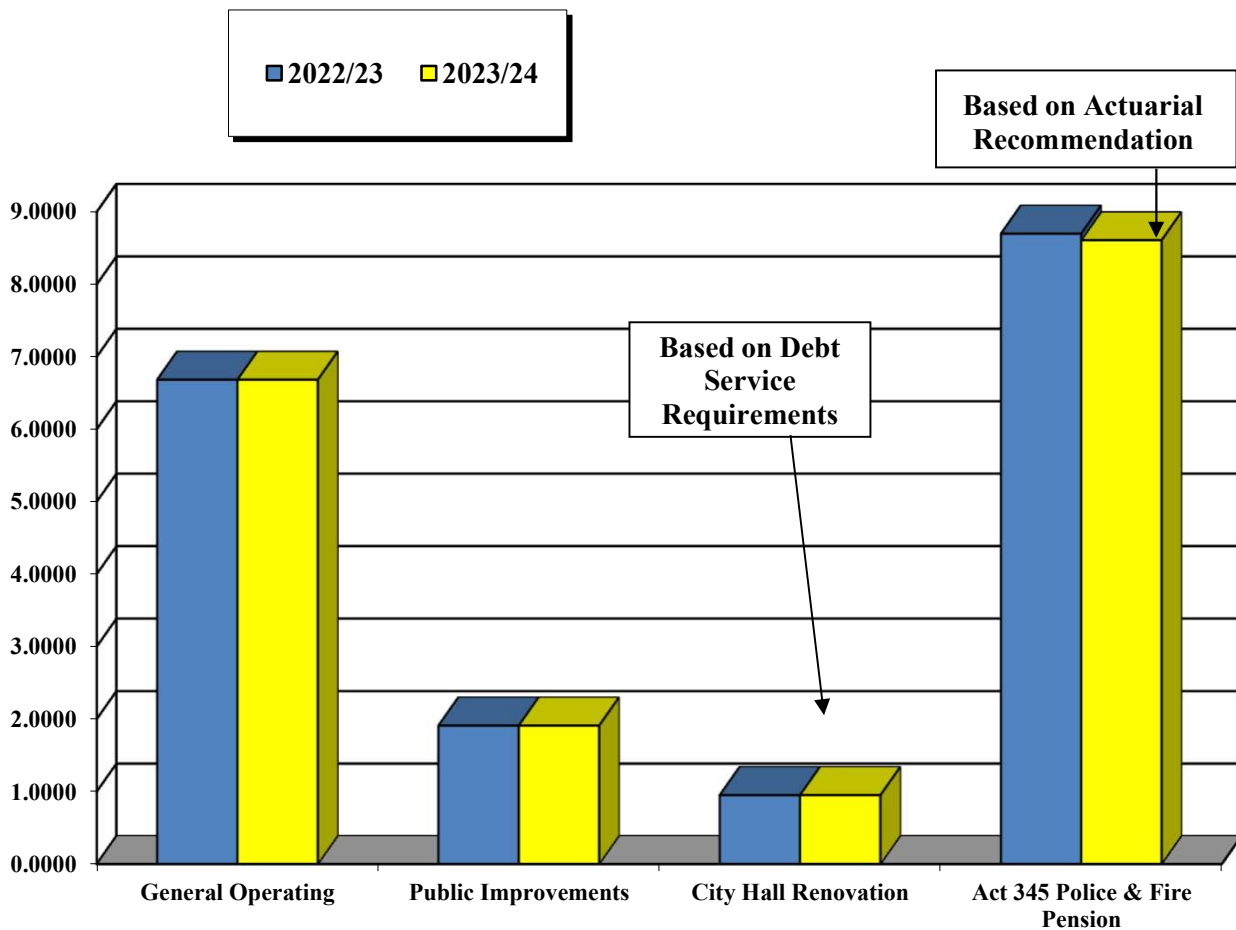
City of Jackson
Fiscal Year 2023/24 Adopted Budget
Ad Valorem Taxable Values
Ten Year Trends

Fiscal Year	Real Property	Personal Property	Total (1)	% Change
2014/15	468,803,456	138,432,300	\$607,235,756	-2.99%
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%
2023/24	570,999,371	155,909,439	726,908,810	5.15%



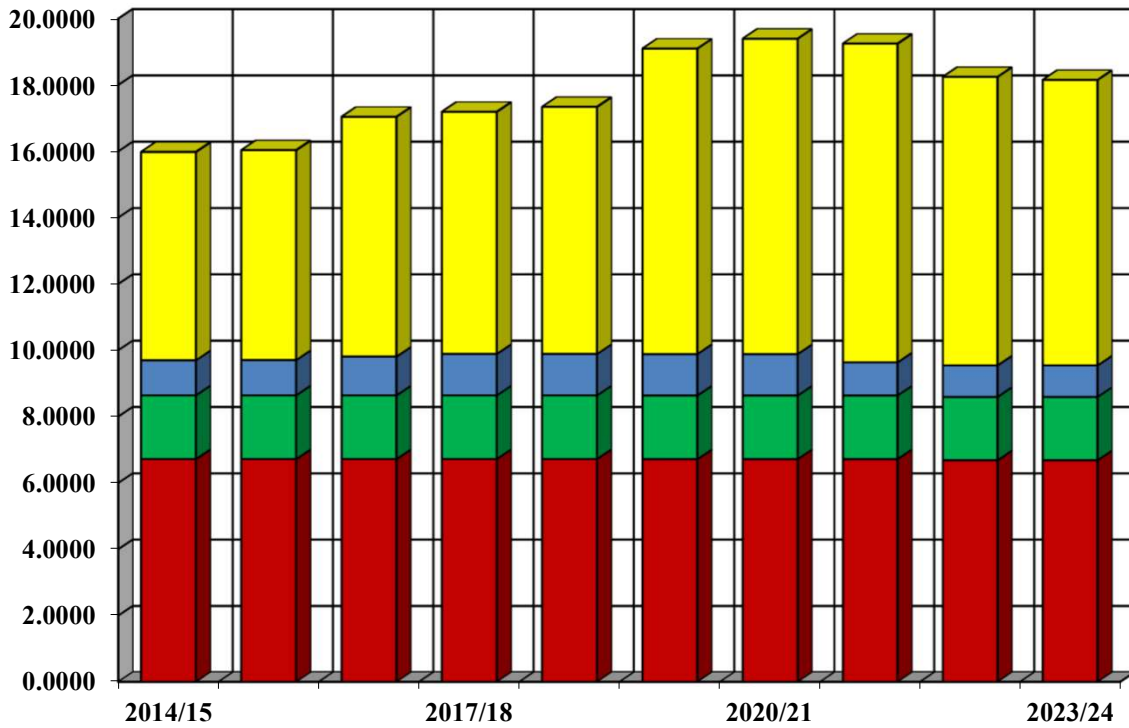
City of Jackson
Fiscal Year 2023/24 Adopted Budget
Comparison of Millage Rates
For Fiscal Year 2022/23 and 2023/24

<u>Purpose of Millage</u>	<u>Millage Rates</u>		<u>Change</u>	
	<u>2022/23</u>	<u>2023/24</u>	<u>Mills</u>	<u>Percent</u>
General Operating	6.6828	6.6828	+ 0.0000	0.00%
Public Improvements	1.9092	1.9092	+ 0.0000	0.00%
City Hall Debt	0.9500	0.9500	+ 0.0000	0.00%
Act 345 Police & Fire Pension	8.7000	8.6081	- 0.0919	-1.06%
Total City Millage	18.2420	18.1501	- 0.0919	-0.50%



City of Jackson
Fiscal Year 2023/24 Adopted Budget
City Millage Rates
Ten Year Trends

Fiscal Year	General Operating	Public Improvement	Act 345 Police & Fire Pension	City Hall Debt	Total
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
2023/24	6.6828	1.9092	8.6081	0.9500	18.1501



■ 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, 2023, through June 30, 2024, from detailed information furnished to them 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, 2023, to June 30, 2024, 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 2022/23 budget be amended to those amounts reflected in the 2022/23 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 \$726,908,810.

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 \$1,087,664.

General Operating	6.6828 mills
Public Improvements	1.9092 mills
City Hall Debt	.9500 mills
State Act 345 Police and Fire Pension	<u>8.6081 mills</u>
	<u>18 1501 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 23rd day of May, 2023.

IN WITNESS WHEREOF, I have hereunto
affixed my signature and the Seal of the City
of Jackson, Michigan, on this 24th day of
May, 2023.



City Clerk

Attachment A
Revenue Summary for Fiscal Year 2023/24

Fund	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
101 General Fund:						
Property Taxes	10,169,696	10,493,602	10,423,356	10,439,532	11,015,617	11,015,617
Income Taxes	9,218,674	11,252,147	10,500,000	10,500,000	10,750,000	10,750,000
Licenses and Permits	373,098	418,413	367,025	373,562	368,015	368,015
Federal Grants	1,163,992	930,514	1,346,427	947,291	1,267,483	1,267,483
State Grants	3,797	103,966	3,185	4,021	5,414	5,414
State Revenue Sharing	5,081,835	5,367,340	5,028,914	5,417,959	5,732,948	5,732,948
Charges For Services	1,192,200	1,183,470	1,294,072	1,248,210	1,378,957	1,378,957
Fines and Forfeits	441,683	278,458	377,094	466,500	390,611	390,611
Investment Income	72,116	95,218	115,000	200,000	150,000	150,000
Contributions From Other Funds	113,522	53,346	120,000	125,000	101,000	101,000
Miscellaneous	1,746,689	593,972	237,823	349,201	424,195	424,195
	<u>29,577,302</u>	<u>30,770,446</u>	<u>29,812,896</u>	<u>30,071,276</u>	<u>31,584,240</u>	<u>31,584,240</u>
102 Budget Stabilization Fund						
Interest	20,101	4,777	25,000	20,000	20,000	20,000
	<u>20,101</u>	<u>4,777</u>	<u>25,000</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
151 Cemetery Perpetual Maintenance:						
Charges For Goods and Services	36,513	38,584	32,000	32,000	35,000	35,000
Investment income	4,393	6,387	5,000	5,000	6,000	6,000
	<u>40,906</u>	<u>44,971</u>	<u>37,000</u>	<u>37,000</u>	<u>41,000</u>	<u>41,000</u>
155 Ella W. Sharp Endowment:						
Investment income	4,651	(32,465)	23,850	34,264	30,850	30,850
	<u>4,651</u>	<u>(32,465)</u>	<u>23,850</u>	<u>34,264</u>	<u>30,850</u>	<u>30,850</u>
160 Lloyd E. Mount Endowment:						
Investment income	1,362	(12,479)	7,000	5,598	5,600	5,600
	<u>1,362</u>	<u>(12,479)</u>	<u>7,000</u>	<u>5,598</u>	<u>5,600</u>	<u>5,600</u>
202 Major Street:						
Federal & State Grants	1,465,993	2,189,610	19,756,364	28,789,319	13,879,756	13,879,756
State Gas & Weight Tax	3,507,103	3,617,791	3,300,000	3,300,000	3,200,000	3,200,000
State Trunkline Maintenance	78,346	118,047	200,000	221,550	224,972	224,972
Interest	5,005	13,497	1,500	10,000	5,000	5,000
Miscellaneous	186,757	138,410	60,000	37,000	37,000	37,000
Contributions From Other Funds	2,684,119	756,363	935,645	698,292	2,306,862	2,306,862
	<u>7,927,323</u>	<u>6,833,718</u>	<u>24,253,509</u>	<u>33,056,161</u>	<u>19,653,590</u>	<u>19,653,590</u>
203 Local Street:						
State Gas & Weight Tax	1,063,987	1,093,151	870,000	870,000	820,000	820,000
Interest/Miscellaneous	74,202	39,143	1,500	17,000	8,500	8,500
Contributions From Other Funds	1,150,908	687,273	2,017,876	338,334	2,632,959	2,632,959
	<u>2,289,097</u>	<u>1,819,567</u>	<u>2,889,376</u>	<u>1,225,334</u>	<u>3,461,459</u>	<u>3,461,459</u>
208 Ella W. Sharp Park Operating:						
General	589,383	541,971	569,250	588,575	632,500	632,500
Golf Practice Center:	31,986	41,102	42,500	47,700	45,000	45,000
Sharp Park Mini-Golf Course	88,879	75,792	104,000	97,750	86,500	86,500
Parks & Facilities Maintenance	170,744	184,476	205,850	247,337	211,450	211,450
	<u>880,992</u>	<u>843,341</u>	<u>921,600</u>	<u>981,362</u>	<u>975,450</u>	<u>975,450</u>
213 Opioid Settlement Fund:						
Miscellaneous	0	0	0	118,175	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>118,175</u>	<u>0</u>	<u>0</u>
218 Affordable Housing Development:						
Federal Grants	0	134,540	3,250,000	845,700	3,519,760	3,519,760
	<u>0</u>	<u>134,540</u>	<u>3,250,000</u>	<u>845,700</u>	<u>3,519,760</u>	<u>3,519,760</u>
245 Public Improvement:						
Property Taxes	1,199,426	1,235,832	1,263,500	1,269,000	1,356,000	1,356,000
Interest	3,292	6,049	6,000	20,000	15,000	15,000
	<u>1,202,718</u>	<u>1,241,881</u>	<u>1,269,500</u>	<u>1,289,000</u>	<u>1,371,000</u>	<u>1,371,000</u>

Attachment A
Revenue Summary for Fiscal Year 2023/24

Fund	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
246 Cortland St. Redevelopment Projects:						
Federal Grants	0	9,796	2,500,000	2,500,000	0	0
Interest & Miscellaneous	498,918	405	0	1,000	500	500
	<u>498,918</u>	<u>10,201</u>	<u>2,500,000</u>	<u>2,501,000</u>	<u>500</u>	<u>500</u>
249 Building Department:						
Licenses, Permits & Fees	534,242	569,470	495,500	488,380	511,400	511,400
Interest & Miscellaneous	29,900	1,755	2,000	6,800	2,000	2,000
	<u>564,142</u>	<u>571,225</u>	<u>497,500</u>	<u>495,180</u>	<u>513,400</u>	<u>513,400</u>
251 Housing Code Enforcement:						
Charges For Goods and Services	1,050,161	1,062,521	1,080,500	1,494,500	993,000	993,000
Interest & Miscellaneous	104,555	66,098	63,000	55,500	52,600	52,600
Contributions From Other Funds	0	0	14,000	0	0	0
	<u>1,154,716</u>	<u>1,128,619</u>	<u>1,157,500</u>	<u>1,550,000</u>	<u>1,045,600</u>	<u>1,045,600</u>
252 Building Demolitions:						
Federal & State Grants	0	55,861	200,000	0	0	0
Demolitions	163,315	194,944	203,040	159,296	0	0
Interest & Miscellaneous	1,097	(5,937)	4,425	1,340	1,000	1,000
Contributions From Other Funds	0	120,000	0	0	0	0
	<u>164,412</u>	<u>364,868</u>	<u>407,465</u>	<u>160,636</u>	<u>1,000</u>	<u>1,000</u>
265 Drug Law Enforcement:						
Sale of Property	0	2,743	500	500	500	500
Interest & Miscellaneous	14,367	26,156	15,110	20,200	20,200	20,200
	<u>14,367</u>	<u>28,899</u>	<u>15,610</u>	<u>20,700</u>	<u>20,700</u>	<u>20,700</u>
272 SAFER Grant:						
Federal Grants	0	192,526	524,760	562,182	525,581	525,581
	<u>0</u>	<u>192,526</u>	<u>524,760</u>	<u>562,182</u>	<u>525,581</u>	<u>525,581</u>
273 Project Safe Neighborhood Grant:						
Federal Grants	13,486	57,189	0	50,129	234,542	234,542
	<u>13,486</u>	<u>57,189</u>	<u>0</u>	<u>50,129</u>	<u>234,542</u>	<u>234,542</u>
275 Byrne JAG Grant:						
Federal Grants	47,173	25,428	49,361	52,715	25,000	25,000
	<u>47,173</u>	<u>25,428</u>	<u>49,361</u>	<u>52,715</u>	<u>25,000</u>	<u>25,000</u>
279 American Rescue Plan Act:						
Federal Grants	0	161,865	200,000	65,000	75,000	75,000
	<u>0</u>	<u>161,865</u>	<u>200,000</u>	<u>65,000</u>	<u>75,000</u>	<u>75,000</u>
296 Recreation Activity:						
Charges For Goods and Services	86,435	210,632	207,000	273,750	268,750	268,750
Interest & Miscellaneous	5,417	1,473	1,000	1,500	1,500	1,500
	<u>91,852</u>	<u>212,105</u>	<u>208,000</u>	<u>275,250</u>	<u>270,250</u>	<u>270,250</u>
297 JPS Recreation Millage Program:						
Contributions From Local Units	608,860	644,683	675,000	648,500	650,000	650,000
Interest & Miscellaneous	41,817	855	1,000	1,500	1,500	1,500
	<u>650,677</u>	<u>645,538</u>	<u>676,000</u>	<u>650,000</u>	<u>651,500</u>	<u>651,500</u>
308 2020 Capital Improvement Bonds Debt Service:						
Contributions From Other Funds	223,626	230,621	223,702	216,614	223,788	223,788
	<u>223,626</u>	<u>230,621</u>	<u>223,702</u>	<u>216,614</u>	<u>223,788</u>	<u>223,788</u>
352 2017 Mich. Trans. Fund Bonds Debt Service:						
Contributions From Other Funds	760,448	761,350	761,890	761,890	762,068	762,068
	<u>760,448</u>	<u>761,350</u>	<u>761,890</u>	<u>761,890</u>	<u>762,068</u>	<u>762,068</u>
366 2013 City Hall Refunding Debt Service Fund:						
Property Taxes	823,876	3,142	0	(3,142)	0	0
Interest & Miscellaneous	1,347	0	0	0	0	0
	<u>825,223</u>	<u>3,142</u>	<u>0</u>	<u>(3,142)</u>	<u>0</u>	<u>0</u>

Attachment A
Revenue Summary for Fiscal Year 2023/24

Fund	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
367 2021 City Hall Refunding Debt Service:						
Property Taxes	63,929	750,378	666,500	666,500	701,000	701,000
Interest & Miscellaneous	0	2,518	1,500	10,000	7,500	7,500
Bond Proceeds	4,382,000	0	0	0	0	0
Contributions From Other Funds	207,767	0	0	0	0	0
	<u>4,653,696</u>	<u>752,896</u>	<u>668,000</u>	<u>676,500</u>	<u>708,500</u>	<u>708,500</u>
385 2016 Capital Improvement Bonds Debt Service:						
Contributions From Other Funds	142,186	143,275	144,087	144,087	145,569	145,569
	<u>142,186</u>	<u>143,275</u>	<u>144,087</u>	<u>144,087</u>	<u>145,569</u>	<u>145,569</u>
386 2018 Capital Improvement Bonds Debt Service:						
Contributions From Other Funds	1,438,000	1,443,000	1,410,000	1,410,000	1,418,750	1,418,750
	<u>1,438,000</u>	<u>1,443,000</u>	<u>1,410,000</u>	<u>1,410,000</u>	<u>1,418,750</u>	<u>1,418,750</u>
389 2017 BRA TIF Refunding Debt Service:						
Contributions From Other Funds	420,852	415,704	420,556	420,556	420,144	420,144
	<u>420,852</u>	<u>415,704</u>	<u>420,556</u>	<u>420,556</u>	<u>420,144</u>	<u>420,144</u>
391 2021 BRA TIF Refunding Debt Service:						
Bond Proceeds	4,272,000	0	0	0	0	0
Contributions From Other Funds	78,684	758,700	772,512	772,512	791,839	791,839
	<u>4,350,684</u>	<u>758,700</u>	<u>772,512</u>	<u>772,512</u>	<u>791,839</u>	<u>791,839</u>
394 2001 DDA TIF Debt Service:						
Contributions From Other Funds	2,460,750	2,597,987	2,735,750	2,735,750	2,881,749	2,881,749
	<u>2,460,750</u>	<u>2,597,987</u>	<u>2,735,750</u>	<u>2,735,750</u>	<u>2,881,749</u>	<u>2,881,749</u>
395 2019 DDA TIF Refunding Debt Service:						
Contributions From Other Funds	206,687	205,630	209,573	209,573	208,365	208,365
	<u>206,687</u>	<u>205,630</u>	<u>209,573</u>	<u>209,573</u>	<u>208,365</u>	<u>208,365</u>
401 Capital Projects:						
Federal Grants	0	0	1,955,898	0	0	0
Contributions From Other Funds	141,975	115,594	0	590,075	1,113,031	1,113,031
Donations/Miscellaneous	70,315	255	500	750	500	500
	<u>212,290</u>	<u>115,849</u>	<u>1,956,398</u>	<u>590,825</u>	<u>1,113,531</u>	<u>1,113,531</u>
402 Water Equipment & Replacement:						
Federal Grants	0	230,941	390,000	1,766,707	135,892	135,892
Investment Income	17,393	33,579	34,711	90,230	92,937	92,937
Contributions From Other Funds	3,881,507	2,686,532	7,383,480	2,831,925	4,812,937	4,812,937
	<u>3,898,900</u>	<u>2,951,052</u>	<u>7,808,191</u>	<u>4,688,862</u>	<u>5,041,766</u>	<u>5,041,766</u>
403 Lead Service Line Replacement:						
Federal Grants	0	0	1,587,593	1,056,924	1,291,011	1,291,011
State Loan Program	0	0	0	0	0	0
Investment Income	0	1,231	0	0	0	0
Contributions From Other Funds	103,952	589,854	1,050,166	1,050,166	1,622,506	1,622,506
	<u>103,952</u>	<u>591,085</u>	<u>2,637,759</u>	<u>2,107,090</u>	<u>2,913,517</u>	<u>2,913,517</u>
404 Sanitary Sewer Maintenance:						
Interest & Miscellaneous	0	16	0	0	0	0
Contributions From Other Funds	219,303	234,966	399,931	474,399	663,044	663,044
	<u>219,303</u>	<u>234,982</u>	<u>399,931</u>	<u>474,399</u>	<u>663,044</u>	<u>663,044</u>
405 Sanitary Sewer Replacement:						
Interest & Miscellaneous	7,883	14,098	7,200	47,360	42,620	42,620
Contributions From Other Funds	750,000	705,000	665,750	1,060,502	1,492,570	1,492,570
	<u>757,883</u>	<u>719,098</u>	<u>672,950</u>	<u>1,107,862</u>	<u>1,535,190</u>	<u>1,535,190</u>
406 Wastewater Equipment Replacement:						
Federal Grants	0	227,112	5,605,985	3,420,905	2,389,483	2,389,483
Investment Income	8,753	19,715	12,991	63,873	65,789	65,789
Contributions From Other Funds	1,257,300	1,239,000	10,476,078	1,512,800	1,535,528	1,535,528
	<u>1,266,053</u>	<u>1,485,827</u>	<u>16,095,054</u>	<u>4,997,578</u>	<u>3,990,800</u>	<u>3,990,800</u>

Attachment A
Revenue Summary for Fiscal Year 2023/24

Fund	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
407 2022 Sewer System Project Construction:						
Contributions From Other Funds	0	0	0	6,237,198	5,697,802	5,697,802
	0	0	0	6,237,198	5,697,802	5,697,802
409 2022 Water System Project Construction:						
Contributions From Other Funds	0	0	0	311,845	16,342,000	16,342,000
	0	0	0	311,845	16,342,000	16,342,000
426 2024 Michigan Transportation Fund Bonds Const. Fund:						
Interest	0	0	0	0	1,000	1,000
Bond Proceeds	0	0	0	0	4,500,000	4,500,000
	0	0	0	0	4,501,000	4,501,000
488 MLK Corridor Improvement Authority:						
Federal Grants	0	0	0	2,075	4,497,925	4,497,925
Contributions From Other Funds	0	97,045	10,000	97,925	10,000	10,000
	0	97,045	10,000	100,000	4,507,925	4,507,925
489 Brownfield Redevelopment Authority:						
Property Taxes	1,378,864	1,510,059	1,553,350	1,870,252	1,962,300	1,962,300
Interest & Miscellaneous	6,466	5,995	6,000	25,000	15,000	15,000
	1,385,330	1,516,054	1,559,350	1,895,252	1,977,300	1,977,300
494 Downtown Development Authority Project:						
Property Taxes	1,655,933	1,843,805	1,895,000	1,907,999	1,975,000	1,975,000
Interest & Miscellaneous	9,418	21,354	10,000	75,000	50,000	50,000
Rents and Royalties	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
	3,165,351	3,365,159	3,405,000	3,482,999	3,525,000	3,525,000
514 Auto Parking System:						
Parking Fines and Permits	494	1,774	1,100	2,280	1,800	1,800
Interest & Miscellaneous	1,981	825	500	2,000	1,500	1,500
Contributions From Other Funds	92,143	92,143	92,143	92,143	92,143	92,143
	94,618	94,742	93,743	96,423	95,443	95,443
518 Parking Assessment:						
Parking Fines and Permits	129,601	122,107	108,656	163,122	160,795	160,795
Interest & Miscellaneous	34,520	31,556	30,920	37,654	35,654	35,654
Contributions From Other Funds	85,546	81,712	81,712	80,000	115,000	115,000
	249,667	235,375	221,288	280,776	311,449	311,449
519 Cooper/Francis Parking Decks:						
Parking Fines and Permits	6,435	7,920	8,000	7,550	8,000	8,000
Interest & Miscellaneous	1,219	5,614	3,050	8,080	7,550	7,550
	7,654	13,534	11,050	15,630	15,550	15,550
590 Sewer:						
Charges For Goods & Services	6,330,452	6,704,246	6,841,119	6,541,996	6,797,292	6,797,292
Federal and State Grants	580,025	0	0	6,237,198	5,697,802	5,697,802
Penalties & Interest	16,159	93,914	98,100	189,776	197,367	197,367
Miscellaneous	138,689	41,972	10,000	410,000	10,000	10,000
	7,065,325	6,840,132	6,949,219	13,378,970	12,702,461	12,702,461
591 Water:						
Charges For Goods & Services	12,415,330	12,666,881	14,628,071	13,300,874	13,809,779	13,809,779
Federal and State Grants	80,641	0	0	510,278	16,408,000	16,408,000
Penalties & Interest	23,698	219,991	199,140	442,650	434,359	434,359
Contributions From Other Funds	287,617	291,549	407,684	392,706	407,684	407,684
Miscellaneous	249,488	694	0	3,801	0	0
	13,056,774	13,179,115	15,234,895	14,650,309	31,059,822	31,059,822
641 Public Works Administration:						
Charges For Goods & Services	358,107	356,395	394,640	347,232	357,649	357,649
Interest & Miscellaneous	39,501	6,305	5,154	6,940	7,150	7,150
	397,608	362,700	399,794	354,172	364,799	364,799

Attachment A
Revenue Summary for Fiscal Year 2023/24

Fund	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
642 Engineering Administration:						
Charges For Goods and Services	276,972	256,962	265,221	255,252	262,910	262,910
Interest & Miscellaneous	12,741	1,393	670	3,790	3,905	3,905
	<u>289,713</u>	<u>258,355</u>	<u>265,891</u>	<u>259,042</u>	<u>266,815</u>	<u>266,815</u>
643 Local Site Remediation Revolving:						
Investment Income & Miscellaneous	187	701	1,000	3,000	2,000	2,000
Contributions From Other Funds	78,131	64,811	66,950	58,659	61,500	61,500
	<u>78,318</u>	<u>65,512</u>	<u>67,950</u>	<u>61,659</u>	<u>63,500</u>	<u>63,500</u>
661 Motor Pool and Garage:						
Federal Grants	0	0	1,644,500	1,644,500	0	0
Charges / Equipment Rental	1,044,192	1,174,600	1,135,484	1,219,559	1,266,823	1,266,823
Investment Income & Miscellaneous	169,648	129,387	43,848	41,427	42,767	42,767
Contributions From Other Funds	0	0	0	0	0	0
	<u>1,213,840</u>	<u>1,303,987</u>	<u>2,823,832</u>	<u>2,905,486</u>	<u>1,309,590</u>	<u>1,309,590</u>
676 Workers Compensation:						
Interest & Miscellaneous	20,397	5,228	10,000	10,000	7,500	7,500
Contributions From Other Funds	578,590	85,132	175,000	630,000	160,000	160,000
	<u>598,987</u>	<u>90,360</u>	<u>185,000</u>	<u>640,000</u>	<u>167,500</u>	<u>167,500</u>
677 Self-Insured Healthcare:						
Interest & Miscellaneous	7,192	4,085	10,000	2,000	2,000	2,000
Contributions - City	3,830,397	4,205,844	5,043,600	4,125,000	4,750,000	4,750,000
Contributions - Employees	726,251	806,817	887,000	800,000	950,000	950,000
Contributions - General Fund	400,000	0	0	750,000	0	0
	<u>4,963,840</u>	<u>5,016,746</u>	<u>5,940,600</u>	<u>5,677,000</u>	<u>5,702,000</u>	<u>5,702,000</u>
703 County & School Tax Collection:						
Property Taxes - GASB 84	0	26,802,394	0	27,000,000	28,350,000	28,350,000
Interest & Miscellaneous	67,439	18,020	65,000	75,000	50,000	50,000
	<u>67,439</u>	<u>26,820,414</u>	<u>65,000</u>	<u>27,075,000</u>	<u>28,400,000</u>	<u>28,400,000</u>
731 Employees Retirement System:						
Investment Income	10,883,504	(5,371,117)	4,280,000	3,330,000	4,560,000	4,560,000
Employee Contributions	740,817	810,781	760,000	760,000	750,000	750,000
Employer Contributions	1,068,745	1,222,458	1,000,000	1,000,000	1,066,460	1,066,460
	<u>12,693,066</u>	<u>(3,337,878)</u>	<u>6,040,000</u>	<u>5,090,000</u>	<u>6,376,460</u>	<u>6,376,460</u>
732 Policemen's & Firemen's Pension:						
Investment Income	858,610	(460,647)	301,000	289,000	292,500	292,500
Contributions From General Fund	524,841	363,236	260,185	260,185	218,402	218,402
	<u>1,383,451</u>	<u>(97,411)</u>	<u>561,185</u>	<u>549,185</u>	<u>510,902</u>	<u>510,902</u>
734 Policemen's & Firemen's Pension-Act 345:						
Investment Income	12,595,786	(5,971,216)	3,425,000	4,325,000	4,430,000	4,430,000
Employee Contributions	485,464	447,336	530,000	505,000	500,000	500,000
Contributions From General Fund	5,916,061	5,939,831	5,674,911	5,674,911	5,922,297	5,922,297
	<u>18,997,311</u>	<u>415,951</u>	<u>9,629,911</u>	<u>10,504,911</u>	<u>10,852,297</u>	<u>10,852,297</u>
736 Public Employee Health Care:						
Investment Income	983,694	(133,232)	230,000	137,438	230,000	230,000
	<u>983,694</u>	<u>(133,232)</u>	<u>230,000</u>	<u>137,438</u>	<u>230,000</u>	<u>230,000</u>
852 Special Assessment Debt Service						
Contributions From Other Funds	10,472	157,358	161,335	161,335	161,190	161,190
	<u>10,472</u>	<u>157,358</u>	<u>161,335</u>	<u>161,335</u>	<u>161,190</u>	<u>161,190</u>
895 Special Assessment:						
Special Assessments	633,416	1,104,063	2,055,241	1,010,959	2,215,147	2,215,147
Contributions From Other Funds	1,461,502	0	0	0	0	0
	<u>2,094,918</u>	<u>1,104,063</u>	<u>2,055,241</u>	<u>1,010,959</u>	<u>2,215,147</u>	<u>2,215,147</u>

Attachment B

Expense Summary for Fiscal Year 2023/24

		2020/21	2021/22	2022/23	2022/23	2023/24	2023/24
		Actual	Actual	Budget	Projected	Proposed	Adopted
General Fund:							
101-101	City Council	97,924	96,556	114,696	124,345	121,656	121,656
101-103	Charter Commission	675	0	2,500	2,500	2,500	2,500
101-172	City Manager	455,626	473,230	474,901	485,430	506,926	506,926
101-191	Finance	465,125	485,836	587,942	574,115	555,688	555,688
101-215	City Clerk	298,906	287,368	331,401	329,518	344,251	344,251
101-228	Mgt. Information Services	332,055	313,244	448,021	431,075	436,693	436,693
101-233	Purchasing	113,338	117,568	130,276	130,276	133,042	133,042
101-253	City Treasurer	355,978	379,828	413,354	394,583	412,661	412,661
101-254	City Income Tax Admin.	165,599	169,424	235,063	222,765	242,395	242,395
101-257	City Assessor	407,137	467,957	544,375	480,008	501,053	501,053
101-262	City Clerk-Elections	141,794	107,256	114,367	131,430	206,354	206,354
101-265	City Hall & Grounds	311,199	417,389	431,258	608,614	684,161	684,161
101-266	City Attorney	585,318	649,578	731,548	744,026	761,346	761,346
101-270	Personnel	198,736	231,244	645,907	636,494	590,561	590,561
101-278	Unallocated	751,020	687,117	879,799	812,859	812,434	812,434
101-299	Admin. Hearings Bureau	92,505	123,460	199,201	303,436	190,318	190,318
101-301	Police	9,887,173	10,228,340	11,454,098	11,000,196	11,682,501	11,682,501
101-311	OHSP Grant	12,194	8,663	0	18,182	4,642	4,642
101-320	Consortium Training	27,019	21,619	15,750	13,652	12,500	12,500
101-321	In-Service Training	5,456	4,802	3,185	5,300	5,000	5,000
101-340	Fire Suppression	4,744,996	6,343,003	5,709,356	6,322,898	6,003,612	6,003,612
101-350	Public Safety - Unallocated	2,051,336	2,072,330	2,107,885	1,929,335	2,094,302	2,094,302
101-442	Forestry	362,921	473,315	658,542	939,187	824,212	824,212
101-444	Sidewalk Construction	20,075	28,425	55,707	73,704	151,456	151,456
101-445	Drains At Large	58,133	47,884	78,779	106,865	107,133	107,133
101-450	Street Lighting	538,619	548,353	601,899	602,066	615,248	615,248
101-455	Weed Control	81,985	74,140	103,918	92,951	96,269	96,269
101-465	Ground Maintenance	389,755	386,319	467,230	460,192	488,287	488,287
101-567	Cemeteries	299,561	309,744	358,075	363,288	374,516	374,516
101-571	Tax Property Maintenance	212,162	263,940	226,695	242,266	216,716	216,716
101-572	Civic Affairs	60,375	80,927	107,802	117,914	121,229	121,229
101-701	Planning	259,249	219,959	234,974	243,567	252,305	252,305
101-728	Economic Development	140,216	209,951	132,400	132,400	147,400	147,400
101-752	Parks, Rec. & Grounds Admin.	299,786	287,985	305,867	306,867	321,986	321,986
101-758	Lt. Nixon Memorial Park	13,748	69,717	100,476	130,229	137,729	137,729
101-771	Parks and Facilities Maint.	619,512	742,903	836,134	850,475	910,352	910,352
101-803	Historical District	9,729	10,891	12,790	13,500	14,440	14,440
101-806	Diversity, Equity & Inclusion	165,927	250,295	306,235	296,911	452,638	452,638
101-965	Contributions to Other Funds	1,187,037	558,012	293,429	1,778,829	932,133	932,133
General Fund Total		26,219,899	28,248,572	30,455,835	32,452,248	32,468,645	32,468,645
102 Budget Stabilization Fund		20,101	4,777	25,000	20,000	20,000	20,000
Permanent Funds:							
151	Cemetery Perpetual Maintenance	4,393	6,387	5,000	5,000	6,000	6,000
155	Ella W. Sharp Endowment	15,055	14,239	23,850	34,264	30,850	30,850
160	Lloyd E. Mount Endowment	5,689	5,237	7,000	5,598	5,600	5,600

Attachment B
Expense Summary for Fiscal Year 2023/24

		2020/21	2021/22	2022/23	2022/23	2023/24	2023/24
		Actual	Actual	Budget	Projected	Proposed	Adopted
Special Revenue Funds :							
202	Major Street	8,646,376	7,864,994	24,731,248	34,872,507	19,849,761	19,849,761
203	Local Street	2,877,797	1,870,980	3,898,044	1,903,609	4,162,881	4,162,881
208	Ella W. Sharp Park Operating	765,856	897,084	986,741	1,048,653	984,832	984,832
213	Opioid Settlement Fund	0	0	0	0	118,175	118,175
218	Affordable Housing Development	0	134,540	3,250,000	845,700	3,519,760	3,519,760
245	Public Improvement	1,427,562	1,250,612	1,027,676	1,504,210	1,511,115	1,511,115
246	Cortland St. Redevelopment Projects	39,837	40,021	2,520,493	2,523,391	23,527	23,527
249	Building Department	450,274	469,732	597,332	609,993	638,850	638,850
251	Housing Code Enforcement	1,029,309	1,085,397	1,156,790	1,294,179	1,290,495	1,290,495
252	Building Demolitions	466,413	337,456	406,815	344,850	1,000	1,000
265	Drug Law Enforcement	17,728	19,301	16,702	9,830	16,338	16,338
272	SAFER Grant	0	192,526	524,760	562,182	525,581	525,581
273	Project Safe Neighborhood Grant	13,486	57,189	120,969	50,129	234,542	234,542
275	Byrne JAG Grant	47,173	25,428	49,361	52,715	25,000	25,000
279	American Rescue Plan Act	0	161,865	200,000	65,000	75,000	75,000
296	Recreation Activity	75,586	176,419	206,248	272,324	266,824	266,824
297	JPS Recreation Millage Program	397,351	625,193	657,274	643,386	623,067	623,067
Debt Service Funds :							
308	2020 Capital Imp. Bonds Debt Service	223,626	223,533	223,702	223,702	223,788	223,788
352	2017 MTF Bonds Debt Service	760,448	761,350	761,890	761,890	762,068	762,068
366	2013 City Hall Refunding Debt Service	939,442	0	0	0	0	0
367	2021 City Hall Refunding Debt Service	4,522,051	735,240	729,581	729,581	739,720	739,720
385	2016 Capital Imp. Bonds Debt Service	142,186	143,275	144,087	144,087	145,569	145,569
386	2018 Capital Imp. Bonds Debt Service	1,438,000	1,443,000	1,410,000	1,410,000	1,418,750	1,418,750
389	2017 BRA TIF Refunding Debt Service	420,852	415,704	420,556	420,556	420,144	420,144
391	2021 BRA TIF Refunding Debt Service	4,350,066	758,700	772,512	772,512	791,839	791,839
394	2001 DDA TIF Debt Service	2,460,750	2,597,987	2,735,750	2,735,750	2,881,749	2,881,749
395	2019 DDA TIF Refunding Debt Service	207,437	205,630	209,573	209,573	208,365	208,365
Capital Projects Funds :							
401	Capital Projects	206,238	121,594	1,955,898	607,658	1,113,031	1,113,031
402	Water Equipment & Replacement	4,202,048	3,281,444	9,825,900	5,812,315	7,099,234	7,099,234
403	Lead Service Line Replacement	44,725	5,051	1,661,966	1,316,891	2,082,538	2,082,538
404	Sanitary Sewer Maintenance	219,303	234,982	399,931	474,399	663,044	663,044
405	Sanitary Sewer Replacement	660,661	1,315,987	1,902,121	848,400	2,985,140	2,985,140
406	Wastewater Equipment Replacement	788,060	1,053,530	17,594,940	5,030,754	6,228,293	6,228,293
407	2022 Sewer System Project Construction	0	480,972	0	5,756,226	5,697,802	5,697,802
409	2022 Water System Project Construction	0	0	0	311,845	16,342,000	16,342,000
426	2024 Mich. Transport. Fund Bonds Const. Func	0	0	0	0	2,196,096	2,196,096
488	MLK Corridor Improvement Authority	0	97,045	10,000	100,000	4,507,925	4,507,925
489	Brownfield Redevelopment Authority	1,394,784	1,444,192	1,450,079	1,758,217	1,804,230	1,804,230
494	DDA Project	2,667,437	2,803,617	2,947,323	2,945,323	3,090,114	3,090,114
Enterprise Funds :							
514	Auto Parking System	270,854	262,752	247,011	311,469	283,433	283,433
518	Parking Assessment	221,483	257,712	303,267	330,718	314,981	314,981
519	Cooper/Francis Parking Decks	283,421	282,153	283,775	283,344	283,957	283,957
590	Sewer	7,831,806	7,270,135	18,162,790	15,261,012	16,320,273	16,320,273
591	Water	11,325,501	10,967,336	19,257,736	14,182,982	34,209,037	34,209,037

Attachment B
Expense Summary for Fiscal Year 2023/24

		2020/21	2021/22	2022/23	2022/23	2023/24	2023/24
		Actual	Actual	Budget	Projected	Proposed	Adopted
Internal Service Funds :							
641	Public Works Administration	304,861	368,040	477,472	429,245	472,518	472,518
642	Engineering Administration	245,214	270,124	328,453	328,184	339,842	339,842
643	Local Site Remediation Revolving	1,409	0	20,000	40,000	20,000	20,000
661	Motor Pool & Garage	1,073,458	1,152,878	2,881,943	3,109,537	1,606,109	1,606,109
676	Workers' Compensation	1,169,021	309,792	183,900	425,339	220,350	220,350
677	Self-Insured Healthcare Fund	5,660,590	5,351,842	5,680,600	5,414,911	5,474,627	5,474,627
Trust & Agency Funds :							
703	County & School Tax Collection	67,439	26,820,414	65,000	27,075,000	28,400,000	28,400,000
731	Employees' Retirement System	3,982,156	4,036,429	4,220,000	4,210,000	4,160,000	4,160,000
732	Policemen's & Firemen's Pension	697,847	590,815	548,000	548,000	523,000	523,000
734	Policemen's & Firemen's Pension-345	7,412,124	6,151,897	7,640,000	6,240,000	6,440,000	6,440,000
736	Public Employee Health Care	25,017	26,733	10,000	10,000	29,000	29,000
Special Assessment Funds :							
852	Special Assessment Debt Service	10,472	157,358	161,335	161,335	161,190	161,190
895	Special Assessment	661,175	793,198	2,055,241	841,612	2,116,337	2,116,337

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 service 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.

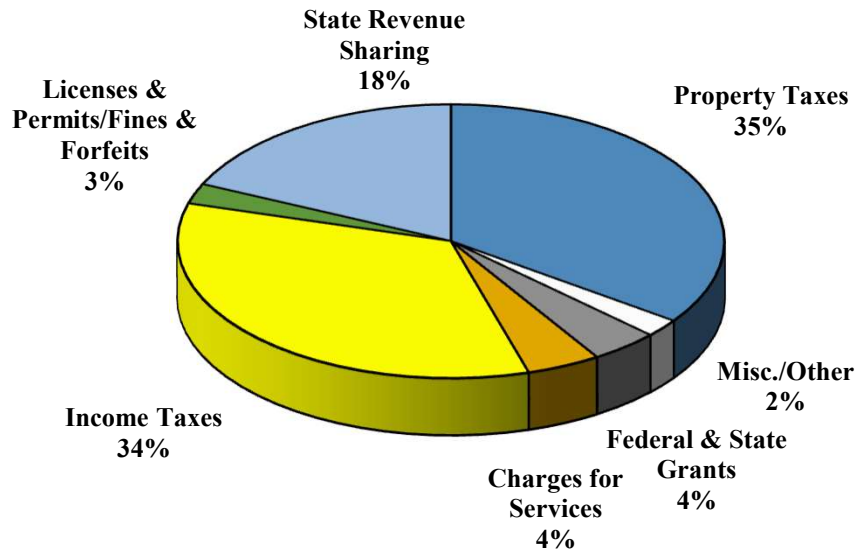
LIST OF DEPARTMENTS WHICH ARE INCLUDED IN THE GENERAL FUND

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

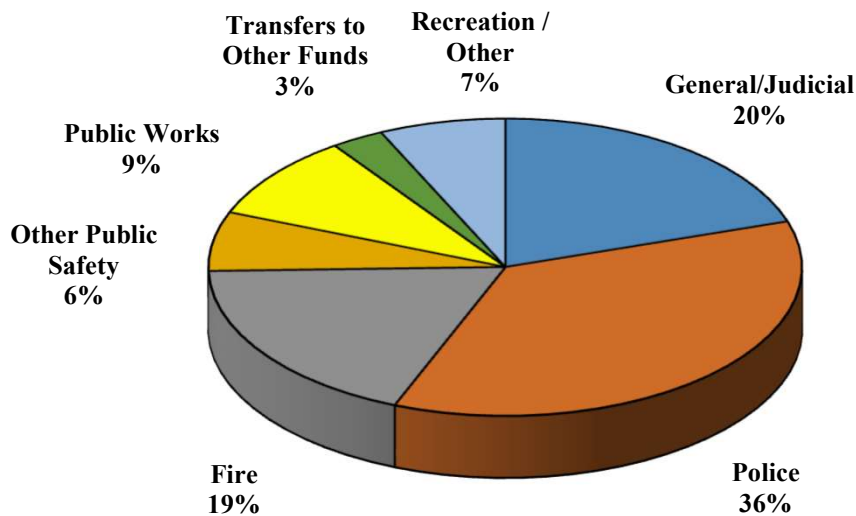
In addition to the above departments, the General Fund also accounts for various grants from time to time.

City of Jackson
Fiscal Year 2023/24 Adopted Budget
General Fund

Revenues



Expenditures



City of Jackson
Fiscal Year 2023/24 Adopted Budget
General Fund
Summary of Revenues, Expenditures and Changes in Fund Balances

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues:						
Property Taxes	10,169,696	10,493,602	10,423,356	10,439,532	11,015,617	11,015,617
Income Taxes	9,218,674	11,252,147	10,500,000	10,500,000	10,750,000	10,750,000
Licenses And Permits	373,098	418,413	367,025	373,562	368,015	368,015
Federal Grants	1,163,992	930,514	1,346,427	947,291	1,267,483	1,267,483
State Grants	3,797	103,966	3,185	4,021	5,414	5,414
State Revenue Sharing	5,081,835	5,367,340	5,028,914	5,417,959	5,732,948	5,732,948
Charges For Services	1,192,200	1,183,470	1,294,072	1,248,210	1,378,957	1,378,957
Fines And Forfeits	441,683	278,458	377,094	466,500	390,611	390,611
Investment Income	72,116	95,218	115,000	200,000	150,000	150,000
Contributions From Other Funds	113,522	53,346	120,000	125,000	101,000	101,000
Miscellaneous	1,746,689	593,972	237,823	349,201	424,195	424,195
General Fund Revenues	29,577,302	30,770,446	29,812,896	30,071,276	31,584,240	31,584,240
Expenditures:						
General Government	4,680,430	4,883,595	6,085,408	6,108,038	6,311,721	6,311,721
Judicial	92,505	123,460	199,201	303,436	190,318	190,318
Public Safety	16,728,174	18,678,757	19,290,274	19,289,563	19,802,557	19,802,557
Public Works	2,023,586	2,213,047	2,658,647	2,998,433	2,995,066	2,995,066
Recreation & Culture	1,108,702	1,361,791	1,561,502	1,597,982	1,837,145	1,837,145
Community Enrichment & Development	399,465	429,910	367,374	375,967	399,705	399,705
Contributions to Other Funds	1,187,037	558,012	293,429	1,778,829	932,133	932,133
General Fund Expenses	26,219,899	28,248,572	30,455,835	32,452,248	32,468,645	32,468,645
Revenues Over (Under)						
Expenditures	3,357,403	2,521,874	(642,939)	(2,380,972)	(884,405)	(884,405)
Fund Balance - Beginning of Year	5,695,938	9,053,341	11,575,215	11,575,215	9,194,243	9,194,243
Fund Balance - End of Year	9,053,341	11,575,215	10,932,276	9,194,243	8,309,838	8,309,838
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	10,656,841	13,178,715	12,535,776	10,797,743	9,913,338	9,913,338
As a Percent of G/F Expenditures/Transfers	40.64%	46.65%	41.16%	33.27%	30.53%	30.53%

City of Jackson
Fiscal Year 2023/24 Adopted Budget
General Fund Revenues
By Department

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<u>No Department:</u>						
101-000-000-402.000 Current Property Taxes	3,867,448	3,960,671	4,125,000	4,150,000	4,435,000	4,435,000
101-000-000-402.345 Property Taxes-Act 345	5,481,991	5,670,364	5,467,356	5,425,000	5,714,617	5,714,617
101-000-000-432.000 Payments In Lieu Of Taxes	38,641	51,259	41,000	50,000	50,000	50,000
101-000-000-432.425 Act 425-Ashton Ridge	976	0	0	0	0	0
101-000-000-438.000 Income Taxes-Corp./Individ.	9,217,674	11,252,147	10,500,000	10,500,000	10,750,000	10,750,000
101-000-000-439.001 Marihuana Excise tax	1,000	56,453	1,000	50,000	50,000	50,000
101-000-000-441.000 Loc. Com. Stab. Share Tax	206,668	224,243	200,000	200,000	200,000	200,000
101-000-000-441.345 Loc. Com. Stab. Share Tax-345	179,682	198,690	180,000	198,532	195,000	195,000
101-000-000-445.001 Property Taxes-Penalties/Int.	125,681	113,411	125,000	125,000	125,000	125,000
101-000-000-528.574 Other Federal Grants-CRLGG	1,150,451	0	0	0	0	0
101-000-000-572.000 St. Shared Rev.-Liq. Licenses	34,199	39,300	39,000	39,000	39,000	39,000
101-000-000-574.000 St. Shared Rev.-Sales Tax	3,273,443	3,461,910	2,998,269	3,410,702	3,420,760	3,420,760
101-000-000-574.001 St. Shared Rev.-Sales Tax (CVTRS)	1,774,193	1,809,677	1,990,645	1,918,257	2,090,177	2,090,177
101-000-000-574.001 St. Shared Rev.-Sales Tax (Pub Serv)	0	0	0	0	133,011	133,011
101-000-000-618.000 Admin.Fee-Tax Collections	266,176	272,911	282,000	290,000	295,000	295,000
101-000-000-618.216 Admin.Fee-Homesteads	2,431	2,053	3,000	1,000	1,000	1,000
101-000-000-661.000 Ordinance Fines & Costs	78,792	76,228	75,000	75,000	75,000	75,000
101-000-000-664.000 Interest	32,600	56,349	80,000	200,000	150,000	150,000
101-000-000-687.676 Refunds & Rebates-W/Comp	624,780	0	0	0	0	0
101-000-000-687.677 Refunds & Rebates-Healthcare	571,685	0	0	0	0	0
101-000-000-699.102 Cont.-Budget Stabilization Fd.	20,101	4,777	25,000	20,000	20,000	20,000
101-000-000-699.703 Cont.-Co. & School T/C Fd.	67,439	18,020	65,000	75,000	50,000	50,000
	27,016,051	27,268,463	26,197,270	26,727,491	27,793,565	27,793,565
<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	12,500	12,500	12,500	12,500	12,500	12,500
101-191-000-676.734 Admin Charges - P/F 345 Pens.	25,000	25,000	25,000	25,000	25,000	25,000
	37,500	37,500	37,500	37,500	37,500	37,500
<u>City Clerk:</u>						
101-215-000-476.000 Business Licenses/Permits	6,228	24,689	15,000	16,050	15,000	15,000
101-215-000-477.000 Cable TV Franchise Fee	346,718	335,132	330,000	330,000	330,000	330,000
101-215-000-667.003 Com. Twr.- Nextel	35,567	38,869	35,000	35,000	35,000	35,000
	388,513	398,690	380,000	381,050	380,000	380,000
<u>Mgt. Information Services</u>						
101-228-000-626.000 Charges For Goods/Service	0	41	0	0	0	0
	0	41	0	0	0	0
<u>City Treasurer:</u>						
101-253-000-688.000 Miscellaneous	1,456	1,070	1,500	1,000	1,000	1,000
	1,456	1,070	1,500	1,000	1,000	1,000
<u>City Clerk-Elections:</u>						
101-262-000-626.000 Charges For Goods/Service	48,332	4,000	0	0	34,750	34,750
	48,332	4,000	0	0	34,750	34,750
<u>City Hall And Grounds:</u>						
101-265-000-667.000 Rents And Royalties	3,948	0	0	0	0	0
	3,948	0	0	0	0	0

City of Jackson
Fiscal Year 2023/24 Adopted Budget
General Fund Revenues
By Department

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<u>City Attorney:</u>						
101-266-000-582.001 Cont. - District Court	417	407	500	500	500	500
101-266-000-699.286 Cont.-CDBG Fund (Code Enf.)	21,589	24,162	25,000	25,000	25,000	25,000
	22,006	24,569	25,500	25,500	25,500	25,500
<u>Personnel:</u>						
101-270-000-528.279 Federal Grant - ARPA (SLFRF)	0	0	300,000	0	0	0
	0	0	300,000	0	0	0
<u>Unallocated:</u>						
101-278-000-649.000 Auction	96	0	100	0	100	100
101-278-000-673.010 Sale of F/A - Locomotive	5,000	5,000	5,000	40,000	0	0
101-278-000-675.000 Donations-Private Sources	0	7,057	0	0	0	0
101-278-000-675.042 Donations-Consumers (Neigh.Unite)	3,000	0	0	0	0	0
101-278-000-676.296 Admin.Charge-Rec. Act.	14,447	12,345	15,000	12,500	12,500	12,500
101-278-000-676.518 Admin.Charge-Park. Assmt.	13,017	7,892	0	8,000	8,000	8,000
101-278-000-676.519 Admin.Charge-Cooper/Francis Pk. D	3,508	3,461	2,800	3,500	2,800	2,800
101-278-000-676.590 Admin.Charge-Sewer Fund	214,338	191,665	225,000	200,000	200,000	200,000
101-278-000-676.591 Admin.Charge-Water Fund	304,916	267,628	320,000	300,000	300,000	300,000
101-278-000-676.642 Admin.Charge-Eng. Admin.Fd.	23,756	25,537	26,000	26,000	26,000	26,000
101-278-000-676.661 Admin.Charge-Motor Pool	21,625	20,156	23,000	23,000	23,000	23,000
101-278-000-676.676 Admin.Charge-Work. Comp.	2,544	13,744	2,600	10,000	7,500	7,500
101-278-000-676.677 Admin.Charge-Self-Insured Health	53,749	60,009	57,500	57,500	57,500	57,500
101-278-000-688.000 Miscellaneous	44,778	48,518	50,000	65,000	50,000	50,000
	704,774	663,012	727,000	745,500	687,400	687,400
<u>Administrative Hearings Bureau:</u>						
101-299-000-626.299 Judicial Services-AHB	9,883	24,790	10,000	30,000	20,000	20,000
101-299-000-655.001 Admin. Hearing Fines	271,359	59,749	200,000	235,000	200,000	200,000
101-299-000-655.002 Admin. Hearing Costs	90,288	140,332	100,000	150,000	110,000	110,000
	371,530	224,871	310,000	415,000	330,000	330,000
<u>Police Department:</u>						
101-301-000-492.000 Bicycle	20	5	25	12	15	15
101-301-000-501.005 Federal - BVP	3,772	0	1,875	6,034	4,763	4,763
101-301-000-528.279 ARPA Funds	0	6,044	656,040	232,264	1,204,311	1,204,311
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	1,360	1,850	1,680	2,200	2,208	2,208
101-301-000-626.004 Charg/Serv.-Finger Print	3,770	2,522	2,760	2,300	2,100	2,100
101-301-000-629.000 Parking Fines	1,245	2,149	2,094	6,500	5,611	5,611
101-301-000-634.000 Officers Extra Duty	2,362	61,410	67,754	49,458	118,740	118,740
101-301-000-649.000 Auction Proceeds	15,100	40,830	54,960	18,000	18,000	18,000
101-301-000-684.000 Other Revenue	14,877	18,524	19,508	21,200	21,904	21,904
101-301-000-688.000 Miscellaneous	2,723	1,245	1,450	1,600	71,759	71,759
101-301-000-688.001 Miscellaneous - False Alarms	6,810	6,409	9,380	9,600	9,975	9,975
101-301-000-698.000 Insurance Refund	25,424	572	18,500	25,111	18,500	18,500
	89,463	153,560	848,026	386,279	1,489,886	1,489,886
<u>JCCAE Grant:</u>						
<u>2020/21:</u>						
101-311-221-501.000 Federal Grant	9,769	10,292	0	4,256	0	0
<u>2022/23:</u>						
101-311-223-501.000 Federal Grant	0	0	18,568	13,926	4,642	4,642
	9,769	10,292	18,568	18,182	4,642	4,642

City of Jackson
Fiscal Year 2023/24 Adopted Budget
General Fund Revenues
By Department

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<u>Consortium Training:</u>						
101-320-000-626.000 Charges For Goods/Service	500	1,900	1,000	1,500	1,500	1,500
101-320-000-674.001 Contribution - Other Police 302	8,540	19,239	21,000	18,175	18,720	18,720
	9,040	21,139	22,000	19,675	20,220	20,220
<u>In-Service Training:</u>						
101-321-000-539.000 State Grant	3,797	3,966	3,185	4,021	5,414	5,414
	3,797	3,966	3,185	4,021	5,414	5,414
<u>Fire Suppression:</u>						
101-340-000-491.005 Inspections And Permits	11,272	10,952	12,000	12,500	12,000	12,000
101-340-000-501.340 FEMA Fire Asst. Prog.	0	174,091	0	0	53,767	53,767
101-340-000-528.279 ARPA Funds	0	740,087	369,944	690,811	0	0
101-340-000-626.000 Charges for Services	1,099	198	135	2,376	1,165	1,165
101-340-000-626.340 Charges for Services - HAZMAT	0	3,061	2,500	0	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	0	6,855	5,000	5,000
101-340-000-688.000 Miscellaneous	0	2,098	2,925	21,522	106,237	106,237
101-340-000-698.000 Insurance Refund	765	49,271	5,000	2,588	5,000	5,000
	80,636	1,047,258	460,004	804,152	253,169	253,169
<u>Street Lighting:</u>						
101-450-000-688.000 Miscellaneous	17,758	3,474	1,000	1,000	1,000	1,000
	17,758	3,474	1,000	1,000	1,000	1,000
<u>Weed Control:</u>						
101-455-000-643.000 Weed Control	61,921	65,492	103,918	92,951	96,269	96,269
	61,921	65,492	103,918	92,951	96,269	96,269
<u>Cemeteries:</u>						
101-567-000-600.000 Charg/Services-Fees	800	4,400	0	0	0	0
101-567-000-633.001 Foundations	24,790	24,755	20,000	20,000	20,000	20,000
101-567-000-633.002 Burials	122,869	139,409	120,000	120,000	120,000	120,000
101-567-000-673.001 Sale of Land	18,492	18,216	20,000	18,500	18,500	18,500
101-567-000-688.000 Miscellaneous	16,400	12,694	12,000	10,000	1,000	1,000
101-567-000-699.151 Cont.-Cem.Perp.Maint.Fund	4,393	6,387	5,000	5,000	6,000	6,000
	187,744	205,861	177,000	173,500	165,500	165,500
<u>Tax Property Maintenance:</u>						
101-571-000-642.000 Charg/Services-Sales	58,570	27,746	0	6,500	0	0
101-571-000-673.000 Sale of Fixed Assets	247,905	310,271	0	31,650	0	0
	306,475	338,017	0	38,150	0	0
<u>Planning:</u>						
101-701-000-476.001 Marijuana Licenses & Permits	0	30,911	0	0	0	0
101-701-000-491.008 Zoning	8,860	16,723	10,000	15,000	11,000	11,000
101-701-000-688.000 Miscellaneous	0	10	0	0	0	0
	8,860	47,644	10,000	15,000	11,000	11,000
<u>Economic Development:</u>						
101-728-000-539.009 State Grant-MEDC	0	100,000	0	0	0	0
101-728-000-626.590 Charg/Services-Sewer Fund	43,313	54,975	66,200	66,200	73,700	73,700
101-728-000-626.591 Charg/Services-Water Fund	43,313	54,975	66,200	66,200	73,700	73,700
101-728-000-688.000 Miscellaneous	121,044	0	3,000	0	0	0
	207,670	209,950	135,400	132,400	147,400	147,400

City of Jackson
Fiscal Year 2023/24 Adopted Budget
General Fund Revenues
By Department

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<u>Parks, Recreation & Grounds Administration:</u>						
101-752-000-675.038 Donations-MLK Center	-195	0	0	0	0	0
101-752-000-675.441 Donations-Income Tax	0	16,645	0	5,000	5,000	5,000
	-195	16,645	0	5,000	5,000	5,000
<u>Lt. Nixon Memorial Pool:</u>						
101-758-000-645.000 Chrg/Services-Fees	0	4,212	40,000	39,000	50,000	50,000
101-758-000-645.007 Chrg/Services-Concess.	0	298	15,000	4,000	20,000	20,000
	0	4,510	55,000	43,000	70,000	70,000
<u>Parks and Facilities Maintenance:</u>						
101-771-000-688.000 Miscellaneous	0	0	0	0	25,000	25,000
	0	0	0	0	25,000	25,000
<u>Diversity, Equity & Inclusion</u>						
101-806-000-675.000 Donations-Private Sources	254	20,422	0	4,900	0	0
	254	20,422	0	4,900	0	0
Total Revenues	29,577,302	30,770,446	29,812,896	30,071,276	31,584,240	31,584,240

City of Jackson
Fiscal Year 2023/24 Adopted Budget
General Fund Expenditures
By Function/Department

Function Department	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<u>General Government:</u>						
101-101 City Council	97,924	96,556	114,696	124,345	121,656	121,656
101-103 Charter Commission	675	0	2,500	2,500	2,500	2,500
101-172 City Manager	455,626	473,230	474,901	485,430	506,926	506,926
101-191 Finance	465,125	485,836	587,942	574,115	555,688	555,688
101-215 City Clerk	298,906	287,368	331,401	329,518	344,251	344,251
101-228 Mgt. Information Services	332,055	313,244	448,021	431,075	436,693	436,693
101-233 Purchasing	113,338	117,568	130,276	130,276	133,042	133,042
101-253 City Treasurer	355,978	379,828	413,354	394,583	412,661	412,661
101-254 City Income Tax Admin.	165,599	169,424	235,063	222,765	242,395	242,395
101-257 City Assessor	407,137	467,957	544,375	480,008	501,053	501,053
101-262 City Clerk-Elections	141,794	107,256	114,367	131,430	206,354	206,354
101-265 City Hall & Grounds	311,199	417,389	431,258	608,614	684,161	684,161
101-266 City Attorney	585,318	649,578	731,548	744,026	761,346	761,346
101-270 Personnel	198,736	231,244	645,907	636,494	590,561	590,561
101-278 Unallocated	751,020	687,117	879,799	812,859	812,434	812,434
	4,680,430	4,883,595	6,085,408	6,108,038	6,311,721	6,311,721
<u>Judicial:</u>						
101-299 Admin. Hearings Bureau	92,505	123,460	199,201	303,436	190,318	190,318
	92,505	123,460	199,201	303,436	190,318	190,318
<u>Public Safety:</u>						
101-301 Police	9,887,173	10,228,340	11,454,098	11,000,196	11,682,501	11,682,501
101-311 OHSP Grant	12,194	8,663	0	18,182	4,642	4,642
101-320 Consortium Training	27,019	21,619	15,750	13,652	12,500	12,500
101-321 In-Service Training	5,456	4,802	3,185	5,300	5,000	5,000
101-340 Fire Suppression	4,744,996	6,343,003	5,709,356	6,322,898	6,003,612	6,003,612
101-350 Public Safety - Unallocated	2,051,336	2,072,330	2,107,885	1,929,335	2,094,302	2,094,302
	16,728,174	18,678,757	19,290,274	19,289,563	19,802,557	19,802,557
<u>Public Works:</u>						
101-442 Forestry	362,921	473,315	658,542	939,187	824,212	824,212
101-444 Sidewalk Construction	20,075	28,425	55,707	73,704	151,456	151,456
101-445 Drains At Large	58,133	47,884	78,779	106,865	107,133	107,133
101-450 Street Lighting	538,619	548,353	601,899	602,066	615,248	615,248
101-455 Weed Control	81,985	74,140	103,918	92,951	96,269	96,269
101-465 Ground Maintenance	389,755	386,319	467,230	460,192	488,287	488,287
101-567 Cemeteries	299,561	309,744	358,075	363,288	374,516	374,516
101-571 Tax Property Maintenance	212,162	263,940	226,695	242,266	216,716	216,716
101-572 Civic Affairs	60,375	80,927	107,802	117,914	121,229	121,229
	2,023,586	2,213,047	2,658,647	2,998,433	2,995,066	2,995,066
<u>Community & Economic Development:</u>						
101-701 Planning	259,249	219,959	234,974	243,567	252,305	252,305
101-728 Economic Development	140,216	209,951	132,400	132,400	147,400	147,400
	399,465	429,910	367,374	375,967	399,705	399,705

Continued

City of Jackson
Fiscal Year 2023/24 Adopted Budget
General Fund Expenditures
By Function/Department

Function Department	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<u>Recreation & Culture:</u>						
101-752 Parks, Rec. & Grounds Admin.	299,786	287,985	305,867	306,867	321,986	321,986
101-758 Lt. Nixon Memorial Park	13,748	69,717	100,476	130,229	137,729	137,729
101-771 Parks and Facilities Maint.	619,512	742,903	836,134	850,475	910,352	910,352
101-803 Historical District	9,729	10,891	12,790	13,500	14,440	14,440
101-806 Diversity, Equity & Inclusion	165,927	250,295	306,235	296,911	452,638	452,638
	1,108,702	1,361,791	1,561,502	1,597,982	1,837,145	1,837,145
<u>Contributions to Other Funds</u>						
101-965 Contributions to Other Funds	1,187,037	558,012	293,429	1,778,829	932,133	932,133
Total Expenditures	26,219,899	28,248,572	30,455,835	32,452,248	32,468,645	32,468,645

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 101 City Council

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
101-101-000-703.000 Salaries and Wages	75,350	75,350	75,350	75,350	75,350	75,350
101-101-000-709.000 Employers FICA	5,764	5,764	5,765	5,765	5,765	5,765
101-101-000-724.000 Workers Compensation	18	25	490	34	30	30
101-101-000-725.000 Other Fringe Benefits	371	371	371	371	371	371
	<u>81,503</u>	<u>81,510</u>	<u>81,976</u>	<u>81,520</u>	<u>81,516</u>	<u>81,516</u>
Material and Supplies:						
101-101-000-752.000 Office Supplies	0	420	1,500	7,500	1,500	1,500
	<u>0</u>	<u>420</u>	<u>1,500</u>	<u>7,500</u>	<u>1,500</u>	<u>1,500</u>
Contractual and Other:						
101-101-000-818.000 Contractual Services	980	0	4,500	4,500	4,500	4,500
101-101-000-853.000 Telephone	4,200	996	1,020	625	540	540
101-101-000-880.000 Community Promotion	98	715	5,000	5,000	5,000	5,000
101-101-000-900.000 Printing & Publishing	26	0	1,200	1,200	1,200	1,200
101-101-000-910.000 Education & Training	0	898	2,500	8,000	9,900	9,900
101-101-000-913.000 Travel	0	613	2,500	1,500	2,500	2,500
101-101-000-915.000 Memberships & Dues	11,117	11,404	13,000	13,000	13,500	13,500
	<u>16,421</u>	<u>14,626</u>	<u>29,720</u>	<u>33,825</u>	<u>37,140</u>	<u>37,140</u>
Capital Outlay:						
101-101-000-980.001 Office Equipment	0	0	1,500	1,500	1,500	1,500
	<u>0</u>	<u>0</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
City Council	<u>97,924</u>	<u>96,556</u>	<u>114,696</u>	<u>124,345</u>	<u>121,656</u>	<u>121,656</u>

Personnel Schedule

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

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

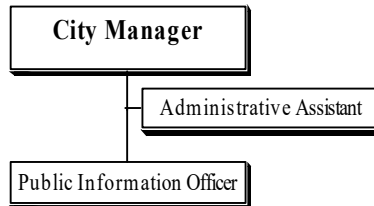
Fund 101 General Fund
Dept 103 Charter Review Committee

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Contractual and Other:						
101-103-000-818.000 Contractual Services	675	0	2,500	2,500	2,500	2,500
	<u>675</u>	<u>0</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
Charter Commission	<u>675</u>	<u>0</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>

City of Jackson
Fiscal Year 2023/24 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		76,069
010		Administrative Asst. to the City Manager	1		72,435
MGR		City Manager	1		159,117
Activity Total			3		307,621

City Manager
Activity Personnel Chart



City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

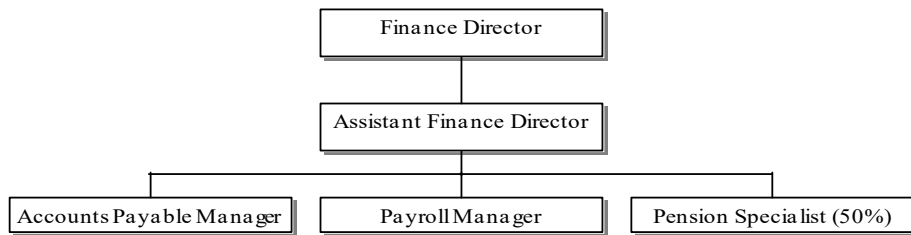
Fund 101 General Fund
Dept 172 City Manager

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
101-172-000-703.000 Salaries and Wages	307,794	319,794	300,510	300,510	307,621	307,621
101-172-000-707.000 Wages-Temporary	0	0	0	0	25,000	25,000
101-172-000-708.000 Unemployment	16	117	117	160	35	35
101-172-000-709.000 Employers FICA	24,241	23,695	23,314	23,314	24,000	24,000
101-172-000-715.000 Pension-General	11,090	8,369	17,347	17,347	8,375	8,375
101-172-000-716.000 Pension-MERS DC	3,512	2,623	5,656	5,656	3,045	3,045
101-172-000-716.001 Retirement-Contractual	27,800	25,907	27,998	27,998	29,500	29,500
101-172-000-718.000 Health Insurance	29,337	26,221	28,654	28,654	29,600	29,600
101-172-000-723.000 Health Ins.-MERS HSA	5,775	4,896	6,800	6,800	6,000	6,000
101-172-000-724.000 Workers Compensation	1,066	1,105	1,922	1,922	2,000	2,000
101-172-000-725.000 Other Fringe Benefits	3,040	2,788	5,353	3,000	4,700	4,700
	<u>413,671</u>	<u>415,515</u>	<u>417,671</u>	<u>415,361</u>	<u>439,876</u>	<u>439,876</u>
Material and Supplies:						
101-172-000-752.000 Office Supplies	6,130	3,910	5,500	5,500	5,500	5,500
101-172-000-791.000 Publications	14	1,398	200	1,500	2,000	2,000
	<u>6,144</u>	<u>5,308</u>	<u>5,700</u>	<u>7,000</u>	<u>7,500</u>	<u>7,500</u>
Contractual and Other:						
101-172-000-818.000 Contractual Services	1,824	5,970	7,000	15,000	10,000	10,000
101-172-000-853.000 Telephone	5,098	4,518	4,560	4,560	4,600	4,600
101-172-000-861.000 Auto Allowance	7,800	4,400	6,000	6,000	6,000	6,000
101-172-000-880.000 Community Promotion	8,179	16,451	10,000	10,000	10,000	10,000
101-172-000-900.000 Printing & Publishing	1,139	395	1,350	1,350	2,000	2,000
101-172-000-904.000 Annual Budget	916	1,265	2,000	2,000	2,000	2,000
101-172-000-908.002 Residency Allowance	3,600	1,800	1,800	1,800	1,800	1,800
101-172-000-910.000 Education & Training	470	10,927	5,350	5,359	5,650	5,650
101-172-000-913.000 Travel	25	3,563	8,500	8,500	8,500	8,500
101-172-000-915.000 Memberships & Dues	6,143	2,688	3,470	7,000	7,000	7,000
101-172-000-945.000 Office Equipment Rental	34	0	0	0	0	0
101-172-000-963.999 Purchase Card Clearing	0	395	0	0	0	0
	<u>35,228</u>	<u>52,372</u>	<u>50,030</u>	<u>61,569</u>	<u>57,550</u>	<u>57,550</u>
Capital Outlay:						
101-172-000-980.000 Office Furniture	583	0	0	0	0	0
101-172-000-980.001 Office Equipment	0	35	1,500	1,500	2,000	2,000
	<u>583</u>	<u>35</u>	<u>1,500</u>	<u>1,500</u>	<u>2,000</u>	<u>2,000</u>
City Manager	<u>455,626</u>	<u>473,230</u>	<u>474,901</u>	<u>485,430</u>	<u>506,926</u>	<u>506,926</u>

City of Jackson
Fiscal Year 2023/24 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		91,643
020	Finance Director	1		128,613
308	Payroll Manager	1		61,547
308	Pension Specialist	1		61,547
308	Accounts Payable Manager	1		46,942
Activity Total		5		390,292
Less:	Allocation of 50% Pension Specialist/Eng. Admin. to Fund 642			-30,774
				359,518

Finance
Activity Personnel Chart



City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

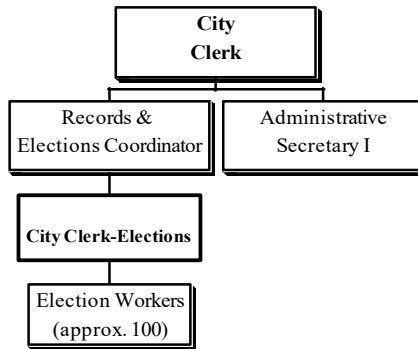
Fund 101 General Fund
Dept 191 Finance

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
101-191-000-703.000 Salaries and Wages	296,346	311,355	381,623	380,000	359,518	359,518
101-191-000-707.000 Wages-Temporary	34,498	36,405	20,595	11,975	0	0
101-191-000-708.000 Unemployment	24	175	175	100	49	49
101-191-000-709.000 Employers FICA	25,474	26,899	32,080	32,000	28,579	28,579
101-191-000-715.000 Pension-General	23,454	25,018	38,716	38,000	39,582	39,582
101-191-000-716.000 Pension-MERS DC	0	0	3,080	4,135	5,074	5,074
101-191-000-716.001 Retirement-Contractual	15,264	17,857	15,022	16,500	12,861	12,861
101-191-000-718.000 Health Insurance	39,340	42,895	62,037	51,000	53,374	53,374
101-191-000-723.000 Health Ins.-MERS HSA	0	0	3,504	3,500	3,900	3,900
101-191-000-724.000 Workers Compensation	114	120	261	875	144	144
101-191-000-725.000 Other Fringe Benefits	2,521	2,496	6,169	6,000	6,412	6,412
	437,035	463,220	563,262	544,085	509,493	509,493
Material and Supplies:						
101-191-000-752.000 Office Supplies	10,252	13,192	15,000	15,000	31,900	31,900
101-191-000-791.000 Publications	247	430	480	480	250	250
	10,499	13,622	15,480	15,480	32,150	32,150
Contractual and Other:						
101-191-000-818.000 Contractual Services	13,000	0	2,000	2,000	2,000	2,000
101-191-000-853.000 Telephone	3,526	3,889	4,100	4,250	5,070	5,070
101-191-000-908.002 Residency Allowance	0	0	0	1,800	1,800	1,800
101-191-000-910.000 Education & Training	0	2,295	600	2,000	2,900	2,900
101-191-000-913.000 Travel	0	1,355	500	2,500	500	500
101-191-000-915.000 Memberships & Dues	1,065	1,455	2,000	2,000	1,775	1,775
	17,591	8,994	9,200	14,550	14,045	14,045
Finance	465,125	485,836	587,942	574,115	555,688	555,688

City of Jackson
Fiscal Year 2023/24 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		52,447
010		Records & Elections Coordinator	1		78,669
CLK		City Clerk	1		109,153
			3		240,269
Less: Allocation to 101-262 (30%)					-23,601
Activity Total					216,668

City Clerk/City Clerk-Elections
Activity Personnel Chart



City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

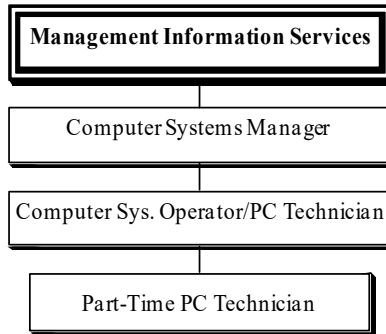
Fund 101 General Fund
Dept 215 City Clerk

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
101-215-000-703.000 Salaries and Wages	190,327	187,930	208,290	208,290	216,668	216,668
101-215-000-708.000 Unemployment	15	108	105	110	30	30
101-215-000-709.000 Employers FICA	14,885	15,030	15,935	15,935	16,575	16,575
101-215-000-715.000 Pension-General	22,522	23,037	25,558	25,558	23,855	23,855
101-215-000-716.000 Pension-MERS DC	7,025	7,189	8,335	8,335	8,667	8,667
101-215-000-716.001 Retirement-Contractual	8,703	8,999	9,945	9,945	8,909	8,909
101-215-000-718.000 Health Insurance	20,549	17,305	18,811	18,900	19,034	19,034
101-215-000-723.000 Health Ins.-MERS HSA	4,953	4,703	6,245	6,245	6,415	6,415
101-215-000-724.000 Workers Compensation	66	66	136	350	317	317
101-215-000-725.000 Other Fringe Benefits	1,791	1,760	3,941	3,750	3,981	3,981
	<u>270,836</u>	<u>266,127</u>	<u>297,301</u>	<u>297,418</u>	<u>304,451</u>	<u>304,451</u>
Material and Supplies:						
101-215-000-752.000 Office Supplies	1,407	1,283	4,000	4,000	4,250	4,250
101-215-000-791.000 Publications	1,734	0	1,500	1,000	1,500	1,500
	<u>3,141</u>	<u>1,283</u>	<u>5,500</u>	<u>5,000</u>	<u>5,750</u>	<u>5,750</u>
Contractual and Other:						
101-215-000-818.000 Contractual Services	9,552	5,783	11,000	10,000	10,000	10,000
101-215-000-853.000 Telephone	3,515	3,725	3,500	3,750	3,750	3,750
101-215-000-861.000 Auto Allowance	2,400	2,400	2,400	2,400	2,400	2,400
101-215-000-900.000 Printing & Publishing	5,140	3,245	6,750	6,000	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	0	500	500	500	500	500
101-215-000-913.000 Travel	0	0	50	50	3,250	3,250
101-215-000-915.000 Memberships & Dues	0	0	300	300	300	300
101-215-000-931.002 Office Equipment Maintenance	722	655	500	500	500	500
	<u>24,929</u>	<u>19,908</u>	<u>28,600</u>	<u>27,100</u>	<u>31,050</u>	<u>31,050</u>
Capital Outlay:						
101-215-000-980.001 Office Equipment	0	50	0	0	3,000	3,000
	<u>0</u>	<u>50</u>	<u>0</u>	<u>0</u>	<u>3,000</u>	<u>3,000</u>
City Clerk	<u>298,906</u>	<u>287,368</u>	<u>331,401</u>	<u>329,518</u>	<u>344,251</u>	<u>344,251</u>

City of Jackson
Fiscal Year 2023/24 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		59,181
012		Computer Systems Manager	1		89,024
PT		PC Technician (Currently Vacant)		1	15,000
			2	1	163,205

Management Information Services
Activity Personnel Chart



City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 228 Management Information Services

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
101-228-000-703.000 Salaries and Wages	127,889	140,025	145,034	147,000	148,205	148,205
101-228-000-707.000 Wages-Temporary	12,960	0	15,000	0	15,000	15,000
101-228-000-708.000 Unemployment	19	78	117	25	33	33
101-228-000-709.000 Employers FICA	9,949	9,824	12,320	10,600	12,529	12,529
101-228-000-713.000 Overtime	830	1,149	1,000	1,000	575	575
101-228-000-715.000 Pension-General	15,413	17,176	17,441	16,800	16,381	16,381
101-228-000-716.000 Pension-MERS DC	1,545	1,635	1,798	1,725	1,792	1,792
101-228-000-718.000 Health Insurance	32,015	35,216	35,998	36,200	36,561	36,561
101-228-000-723.000 Health - MERS HSA	1,850	1,850	1,850	1,900	1,950	1,950
101-228-000-724.000 Workers Compensation	414	447	1,000	825	786	786
101-228-000-725.000 Other Fringe Benefits	1,565	1,338	2,963	1,500	3,281	3,281
	<u>204,449</u>	<u>208,738</u>	<u>234,521</u>	<u>217,575</u>	<u>237,093</u>	<u>237,093</u>
Material and Supplies:						
101-228-000-752.000 Office Supplies	284	129	1,500	1,500	1,500	1,500
101-228-000-752.001 Data Processing Supplies	3,960	3,497	3,000	3,000	3,000	3,000
	<u>4,244</u>	<u>3,626</u>	<u>4,500</u>	<u>4,500</u>	<u>4,500</u>	<u>4,500</u>
Contractual and Other:						
101-228-000-818.000 Contractual Services	18,066	42,551	105,000	105,000	85,000	85,000
101-228-000-818.061 Contr. Services-Website	12,169	8,893	21,000	21,000	21,000	21,000
101-228-000-853.000 Telephone	63,096	12,423	11,000	11,000	11,000	11,000
101-228-000-910.000 Education & Training	0	0	1,000	1,000	1,000	1,000
101-228-000-913.000 Travel	0	0	500	500	500	500
101-228-000-933.000 Software Maintenance	24,972	26,163	40,000	40,000	48,000	48,000
	<u>118,303</u>	<u>90,030</u>	<u>178,500</u>	<u>178,500</u>	<u>166,500</u>	<u>166,500</u>
Capital Outlay:						
101-228-000-977.000 Equipment	4,249	9,648	28,000	28,000	26,600	26,600
101-228-000-984.000 Software Purchase	810	1,202	2,500	2,500	2,000	2,000
	<u>5,059</u>	<u>10,850</u>	<u>30,500</u>	<u>30,500</u>	<u>28,600</u>	<u>28,600</u>
Management Information Services	<u>332,055</u>	<u>313,244</u>	<u>448,021</u>	<u>431,075</u>	<u>436,693</u>	<u>436,693</u>

City of Jackson
Fiscal Year 2023/24 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		81,537
	Activity Total	1		81,537

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

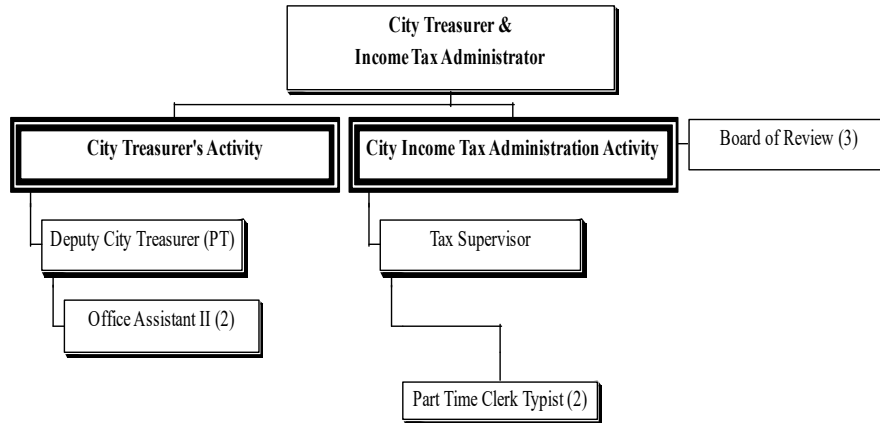
Fund 101 General Fund
Dept 233 Purchasing

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
101-233-000-703.000 Salaries and Wages	75,176	77,408	78,871	78,871	84,405	84,405
101-233-000-708.000 Unemployment	5	39	39	39	11	11
101-233-000-709.000 Employers FICA	5,263	5,398	6,034	6,034	6,238	6,238
101-233-000-715.000 Pension-General	8,682	9,101	9,677	9,677	10,005	10,005
101-233-000-718.000 Health Insurance	17,577	19,321	19,837	19,837	16,431	16,431
101-233-000-724.000 Workers Compensation	25	25	51	51	33	33
101-233-000-725.000 Other Fringe Benefits	605	611	1,436	1,436	1,448	1,448
	<u>107,333</u>	<u>111,903</u>	<u>115,945</u>	<u>115,945</u>	<u>118,571</u>	<u>118,571</u>
Material and Supplies:						
101-233-000-752.000 Office Supplies	317	592	2,500	2,500	2,500	2,500
	<u>317</u>	<u>592</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
Contractual and Other:						
101-233-000-853.000 Telephone	1,376	1,425	2,316	2,316	1,356	1,356
101-233-000-915.000 Memberships & Dues	1,300	697	715	715	715	715
101-233-000-945.000 Office Equipment Rental	3,012	2,951	8,800	8,800	8,800	8,800
	<u>5,688</u>	<u>5,073</u>	<u>11,831</u>	<u>11,831</u>	<u>10,871</u>	<u>10,871</u>
Capital Outlay:						
101-253-000-980.001 Office Equipment	0	0	0	0	1,100	1,100
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,100</u>	<u>1,100</u>
Purchasing	<u>113,338</u>	<u>117,568</u>	<u>130,276</u>	<u>130,276</u>	<u>133,042</u>	<u>133,042</u>

City of Jackson
Fiscal Year 2023/24 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		111,957
ELEC		City Treasurer	1		99,175
PT		Deputy City Treasurer		1	81,750
Activity Total			3	1	292,882

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



City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

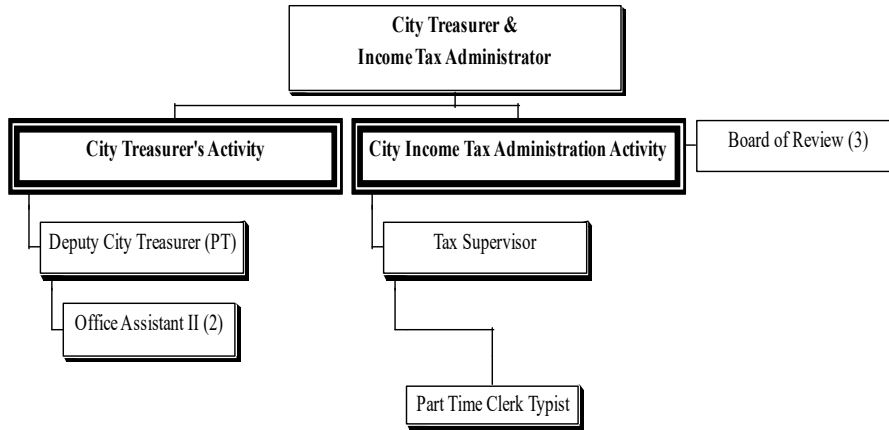
Fund 101 General Fund
Dept 253 City Treasurer

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
101-253-000-703.000 Salaries and Wages	195,139	201,286	211,400	208,000	211,132	211,132
101-253-000-707.000 Wages-Temporary	65,708	74,224	83,600	76,000	81,750	81,750
101-253-000-708.000 Unemployment	-438	-110	117	0	44	44
101-253-000-709.000 Employers FICA	18,830	20,269	22,600	22,000	22,405	22,405
101-253-000-715.000 Pension-General	23,755	25,109	26,000	24,000	23,246	23,246
101-253-000-716.000 Pension-MERS DC	3,734	3,729	3,000	3,733	3,967	3,967
101-253-000-718.000 Health Insurance	34,456	38,384	39,300	38,500	39,960	39,960
101-253-000-723.000 Health - MERS HSA	1,850	1,850	1,850	1,850	1,950	1,950
101-253-000-724.000 Workers Compensation	332	358	382	600	554	554
101-253-000-725.000 Other Fringe Benefits	2,537	2,700	4,555	2,800	4,553	4,553
	345,903	367,799	392,804	377,483	389,561	389,561
Material and Supplies:						
101-253-000-752.000 Office Supplies	1,390	3,131	5,500	3,500	5,500	5,500
101-253-000-791.000 Publications	0	0	500	250	350	350
	1,390	3,131	6,000	3,750	5,850	5,850
Contractual and Other:						
101-253-000-818.000 Contractual Service	769	822	1,500	1,250	1,500	1,500
101-253-000-853.000 Telephone	1,763	1,925	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	33	0	1,000	500	1,000	1,000
101-253-000-915.000 Memberships & Dues	75	75	250	100	250	250
101-253-000-931.002 Office Equipment Maintenance	725	948	1,300	1,000	1,500	1,500
101-253-000-933.000 Software Maintenance	2,490	2,572	4,000	4,000	4,000	4,000
	7,655	8,142	11,850	10,650	12,050	12,050
Capital Outlay:						
101-253-000-980.001 Office Equipment	1,030	756	2,700	2,700	5,200	5,200
	1,030	756	2,700	2,700	5,200	5,200
City Treasurer	355,978	379,828	413,354	394,583	412,661	412,661

City of Jackson
Fiscal Year 2023/24 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		102,232
PT	Part-Time Clerk-Typist		1	15,000
PT	Board of Review		3	750
Activity Total		1	4	117,982

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



City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

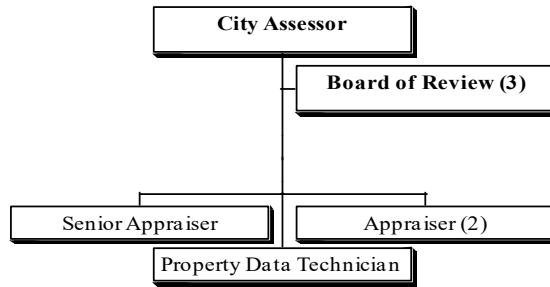
Fund 101 General Fund
Dept 254 City Income Tax Administration

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
101-254-000-703.000 Salaries and Wages	81,137	94,845	98,500	101,000	102,232	102,232
101-254-000-707.000 Wages-Temporary	6,870	293	15,750	15,750	15,750	15,750
101-254-000-708.000 Unemployment	6	39	78	20	22	22
101-254-000-709.000 Employers FICA	6,397	6,876	8,700	8,700	9,026	9,026
101-254-000-715.000 Pension-General	9,698	11,545	12,073	11,500	11,256	11,256
101-254-000-716.000 Pension-MERS DC	0	9	0	0	0	0
101-254-000-718.000 Health Insurance	13,089	15,789	16,161	16,000	16,431	16,431
101-254-000-723.000 Health Ins.-MERS HSA	0	6	0	0	0	0
101-254-000-724.000 Workers Compensation	29	31	38	45	47	47
101-254-000-725.000 Other Fringe Benefits	767	670	1,813	750	1,831	1,831
	117,993	130,103	153,113	153,765	156,595	156,595
Material and Supplies:						
101-254-000-752.000 Office Supplies	18,867	16,034	28,250	22,000	24,500	24,500
101-254-000-791.000 Publications	0	0	600	0	500	500
	18,867	16,034	28,850	22,000	25,000	25,000
Contractual and Other:						
101-254-000-818.000 Cont.. Serv. (Compliance)	18,388	13,386	30,000	30,000	35,000	35,000
101-254-000-853.000 Telephone	776	825	1,100	900	1,100	1,100
101-254-000-910.000 Education & Training	440	0	10,000	5,000	10,000	10,000
101-254-000-913.000 Travel	0	0	500	250	500	500
101-254-000-931.002 Office Equipment Maintenance	725	948	1,300	950	1,500	1,500
101-254-000-933.000 Software Maintenance	6,963	7,172	7,500	7,200	7,500	7,500
	27,292	22,331	50,400	44,300	55,600	55,600
Capital Outlay:						
101-254-000-980.001 Office Equipment	1,447	956	2,700	2,700	5,200	5,200
	1,447	956	2,700	2,700	5,200	5,200
City Income Tax Administration	165,599	169,424	235,063	222,765	242,395	242,395

City of Jackson
Fiscal Year 2023/24 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		105,507
010		Senior Appraiser	1		78,669
307		Property Data Technician	1		58,520
PT		Board of Review		3	1,800
Activity Total			4	3	244,496

City Assessor
Activity Personnel Chart



City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 257 City Assessor

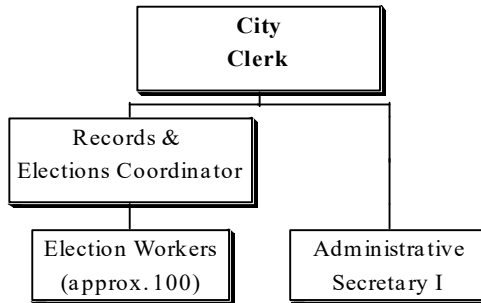
Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
101-257-000-702.000 Termination Pay	0	20,461	0	0	0	0
101-257-000-703.000 Salaries and Wages	256,523	278,567	351,756	201,261	242,696	242,696
101-257-000-707.000 Wages-Temporary	825	4,165	1,800	1,800	1,800	1,800
101-257-000-708.000 Unemployment	28	213	195	156	44	44
101-257-000-709.000 Employers FICA	18,970	23,137	27,047	15,534	18,704	18,704
101-257-000-713.000 Overtime	9,153	8,971	5,000	10,000	5,000	5,000
101-257-000-715.000 Pension-General	31,482	35,812	43,160	24,695	29,779	29,779
101-257-000-716.000 Pension-MERS DC	2,657	3,993	5,864	7,556	9,123	9,123
101-257-000-718.000 Health Insurance	42,786	37,402	56,899	37,062	21,294	21,294
101-257-000-723.000 Health Ins.-MERS HSA	3,131	4,198	5,550	5,550	5,850	5,850
101-257-000-724.000 Workers Compensation	714	893	1,979	1,015	908	908
101-257-000-725.000 Other Fringe Benefits	2,193	2,325	7,045	5,194	5,678	5,678
	<u>368,462</u>	<u>420,137</u>	<u>506,295</u>	<u>309,823</u>	<u>340,876</u>	<u>340,876</u>
Material and Supplies:						
101-257-000-752.000 Office Supplies	2,904	4,149	4,650	4,650	4,650	4,650
101-257-000-752.001 Data Processing Supplies	6,504	2,575	8,540	8,540	8,540	8,540
101-257-000-759.000 Gasoline	239	492	333	450	500	500
101-257-000-791.000 Publications	9,223	9,222	9,070	9,873	9,915	9,915
	<u>18,870</u>	<u>16,438</u>	<u>22,593</u>	<u>23,513</u>	<u>23,605</u>	<u>23,605</u>
Contractual and Other:						
101-257-000-818.000 Contractual Services	12,908	20,567	0	132,000	120,800	120,800
101-257-000-826.000 Legal Fees	25	0	300	300	300	300
101-257-000-853.000 Telephone	1,930	2,145	2,007	2,007	2,007	2,007
101-257-000-908.002 Residency Allowance	0	0	1,800	0	1,800	1,800
101-257-000-910.000 Education & Training	72	1,766	1,500	3,000	2,000	2,000
101-257-000-913.000 Travel	30	591	1,500	1,500	1,800	1,800
101-257-000-915.000 Memberships & Dues	1,604	1,523	1,850	1,335	1,335	1,335
101-257-000-931.002 Office Equipment Maint.	225	0	700	700	700	700
101-257-000-932.000 Vehicle Maintenance	283	890	830	830	830	830
101-257-000-963.999 Purchase Card Clearing	0	-80	0	0	0	0
	<u>17,077</u>	<u>27,402</u>	<u>10,487</u>	<u>141,672</u>	<u>131,572</u>	<u>131,572</u>
Capital Outlay:						
101-257-000-980.001 Office Equipment	2,728	3,980	5,000	5,000	5,000	5,000
	<u>2,728</u>	<u>3,980</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
City Assessor	<u><u>407,137</u></u>	<u><u>467,957</u></u>	<u><u>544,375</u></u>	<u><u>480,008</u></u>	<u><u>501,053</u></u>	<u><u>501,053</u></u>

City of Jackson
Fiscal Year 2023/24 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		*	88,000
					88,000
Add:		Records & Elections Coordinator from City Clerk 101-215 (30 %)			23,601
Activity Total					111,601

* Includes Approximately 100 Positions On A Temporary Basis.

City Clerk/City Clerk-Elections
Activity Personnel Chart



City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

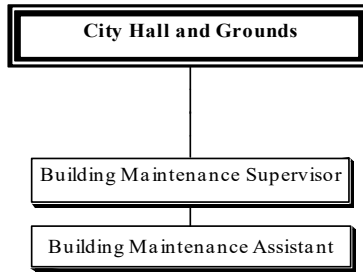
Fund 101 General Fund
Dept 262 City Clerk-Elections

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
101-262-000-703.000 Salaries and Wages	24,704	20,977	21,905	22,000	23,601	23,601
101-262-000-707.000 Wages-Temporary	47,669	29,107	40,000	45,000	88,000	88,000
101-262-000-708.000 Unemployment	29	26	12	150	3	3
101-262-000-709.000 Employers FICA	2,206	1,623	1,680	1,800	1,805	1,805
101-262-000-713.000 Overtime	2,623	1,518	2,000	2,500	3,500	3,500
101-262-000-715.000 Pension-General	2,957	2,553	2,700	2,700	2,598	2,598
101-262-000-716.000 Pension-MERS DC	716	806	875	900	944	944
101-262-000-718.000 Health Insurance	4,513	2,252	2,100	2,400	2,129	2,129
101-262-000-723.000 Health Ins.-MERS HSA	526	546	555	600	585	585
101-262-000-724.000 Workers Compensation	57	29	15	55	9	9
101-262-000-725.000 Other Fringe Benefits	123	92	425	425	430	430
	<u>86,123</u>	<u>59,529</u>	<u>72,267</u>	<u>78,530</u>	<u>123,604</u>	<u>123,604</u>
Material and Supplies:						
101-262-000-752.000 Office Supplies	31,528	6,488	22,000	32,000	35,000	35,000
	<u>31,528</u>	<u>6,488</u>	<u>22,000</u>	<u>32,000</u>	<u>35,000</u>	<u>35,000</u>
Contractual and Other:						
101-262-000-818.000 Contractual Services	1,443	10,980	1,500	1,500	18,500	18,500
101-262-000-853.000 Telephone	0	0	200	200	200	200
101-262-000-900.000 Printing & Publishing	1,073	19,879	7,000	7,000	12,500	12,500
101-262-000-913.000 Travel	340	225	500	100	1,250	1,250
101-262-000-931.001 Equipment Maintenance	122	8,055	8,500	8,500	8,500	8,500
101-262-000-942.000 Building Rental/Lease	3,200	2,100	2,400	3,600	4,800	4,800
	<u>6,178</u>	<u>41,239</u>	<u>20,100</u>	<u>20,900</u>	<u>45,750</u>	<u>45,750</u>
Capital Outlay:						
101-262-000-980.001 Office Equipment	17,965	0	0	0	2,000	2,000
	<u>17,965</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,000</u>	<u>2,000</u>
City Clerk-Elections	<u>141,794</u>	<u>107,256</u>	<u>114,367</u>	<u>131,430</u>	<u>206,354</u>	<u>206,354</u>

City of Jackson
Fiscal Year 2023/24 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>				
009	Building Maintenance Assistant (33%)	1		20,331
010	Building Maintenance Supervisor (33%)	1		22,969
	Activity Total	2		43,300

City Hall and Grounds
Activity Personnel Chart



City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

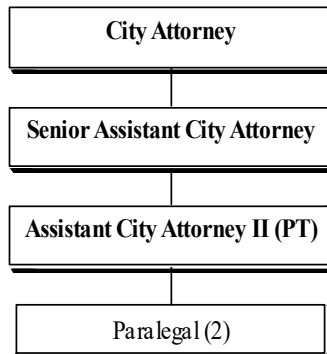
Fund 101 General Fund
Dept 265 City Hall & Grounds

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
101-265-000-703.000 Salaries and Wages	0	14,881	35,360	35,360	43,300	43,300
101-265-000-707.000 Wages-Temporary	41,660	20,271	22,969	22,969	0	0
101-265-000-708.000 Unemployment	5	13	157	157	19	19
101-265-000-709.000 Employers FICA	3,175	2,713	4,476	4,476	3,474	3,474
101-265-000-715.000 Pension-General	0	1,675	0	1,985	4,767	4,767
101-265-000-716.000 Pension-MERS DC	0	394	0	882	1,732	1,732
101-265-000-718.000 Health Insurance	0	1,351	0	2,352	9,062	9,062
101-265-000-723.000 Health Ins.-MERS HSA	0	367	0	619	1,300	1,300
101-265-000-724.000 Workers Compensation	133	121	374	135	132	132
101-265-000-725.000 Other Fringe Benefits	0	-155	0	488	729	729
	<u>44,973</u>	<u>41,631</u>	<u>63,336</u>	<u>69,423</u>	<u>64,515</u>	<u>64,515</u>
Material and Supplies:						
101-265-000-756.000 Operating Supplies	1,014	3,810	1,000	2,000	3,000	3,000
101-265-000-759.000 Gasoline	2,002	1,261	2,500	2,500	4,000	4,000
101-265-000-773.000 Laundry	1,339	1,238	2,016	2,016	2,900	2,900
101-265-000-776.000 Custodial Supplies	7,900	13,917	17,500	17,500	34,500	34,500
	<u>12,255</u>	<u>20,226</u>	<u>23,016</u>	<u>24,016</u>	<u>44,400</u>	<u>44,400</u>
Contractual and Other:						
101-265-000-818.000 Contractual Services	32,451	35,909	67,305	237,429	246,666	246,666
101-265-000-818.265 Contr. Serv.-City Hall	55,573	76,027	85,705	0	0	0
101-265-000-853.000 Telephone	1,819	1,941	1,956	1,956	2,940	2,940
101-265-000-924.000 Utilities	122,940	136,629	140,000	140,000	140,000	140,000
101-265-000-930.000 Building Maintenance	26,771	60,121	29,196	80,046	128,258	128,258
101-265-000-931.001 Equipment Maintenance	0	272	0	0	0	0
101-265-000-932.000 Vehicle Maintenance	2,832	359	6,000	6,000	6,000	6,000
101-265-000-935.000 Insurance	11,585	11,573	12,152	12,152	12,254	12,254
	<u>253,971</u>	<u>322,831</u>	<u>342,314</u>	<u>477,583</u>	<u>536,118</u>	<u>536,118</u>
Capital Outlay:						
101-265-000-975.011 City Hall Improvements	0	32,701	0	35,000	35,000	35,000
101-265-000-980.000 Office Equipment	0	0	0	0	1,500	1,500
101-265-000-981.000 Vehicles	0	0	2,592	2,592	2,628	2,628
	<u>0</u>	<u>32,701</u>	<u>2,592</u>	<u>37,592</u>	<u>39,128</u>	<u>39,128</u>
City Hall & Grounds	<u>311,199</u>	<u>417,389</u>	<u>431,258</u>	<u>608,614</u>	<u>684,161</u>	<u>684,161</u>

City of Jackson
Fiscal Year 2023/24 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		146,986
017		Senior Assistant City Attorney	1		111,823
021		City Attorney	1		157,177
PT		Assistant City Attorney II (PT)		1	89,653
Activity Total			4	1	505,639
Less: Paralegal to AHB					505,639

City Attorney
Activity Personnel Chart



City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

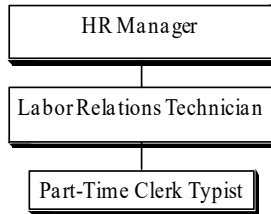
Fund 101 General Fund
Dept 266 City Attorney

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
101-266-000-703.000 Salaries and Wages	359,452	408,703	396,403	483,721	505,639	505,639
101-266-000-707.000 Wages-Temporary	47,301	32,509	83,318	0	0	0
101-266-000-708.000 Unemployment	32	187	195	195	55	55
101-266-000-709.000 Employers FICA	30,074	33,325	36,699	37,000	38,680	38,680
101-266-000-715.000 Pension-General	43,011	46,201	48,640	49,250	45,801	45,801
101-266-000-716.000 Pension-MERS DC	10,861	11,567	13,012	14,500	13,700	13,700
101-266-000-716.001 Retirement-Contractual	8,100	17,823	25,255	25,800	26,267	26,267
101-266-000-718.000 Health Insurance	57,449	61,302	69,769	72,500	70,887	70,887
101-266-000-723.000 Health Ins.-MERS HSA	5,508	5,258	6,800	6,800	7,000	7,000
101-266-000-724.000 Workers Compensation	400	432	1,143	1,143	694	694
101-266-000-725.000 Other Fringe Benefits	2,750	3,611	6,608	6,608	6,593	6,593
	<u>564,938</u>	<u>620,918</u>	<u>687,842</u>	<u>697,517</u>	<u>715,316</u>	<u>715,316</u>
Material and Supplies:						
101-266-000-752.000 Office Supplies	1,847	4,199	6,477	6,477	4,945	4,945
101-266-000-791.000 Publications	9,147	6,881	7,166	8,289	10,842	10,842
	<u>10,994</u>	<u>11,080</u>	<u>13,643</u>	<u>14,766</u>	<u>15,787</u>	<u>15,787</u>
Contractual and Other:						
101-266-000-818.000 Contractual Services	130	65	6,500	5,000	5,000	5,000
101-266-000-826.000 Legal Fees	640	678	1,400	1,400	1,400	1,400
101-266-000-827.000 Witness Fees	0	0	300	300	300	300
101-266-000-853.000 Telephone	3,563	3,725	3,600	3,780	3,780	3,780
101-266-000-861.000 Auto Allowance	2,400	4,300	4,800	4,800	4,800	4,800
101-266-000-910.000 Education & Training	0	4,115	6,600	6,600	6,600	6,600
101-266-000-913.000 Travel	2,317	421	1,500	4,500	3,000	3,000
101-266-000-915.000 Memberships & Dues	336	1,235	2,463	2,463	2,463	2,463
101-266-000-931.002 Office Equipment Maintenance	0	3,041	2,900	2,900	2,900	2,900
	<u>9,386</u>	<u>17,580</u>	<u>30,063</u>	<u>31,743</u>	<u>30,243</u>	<u>30,243</u>
City Attorney	<u>585,318</u>	<u>649,578</u>	<u>731,548</u>	<u>744,026</u>	<u>761,346</u>	<u>761,346</u>

City of Jackson
Fiscal Year 2023/24 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		83,667
009	HR Manager	1		60,727
PT	Part-Time Clerk-Typist		1	15,660
	Activity Total	2	1	160,054

Personnel
Activity Personnel Chart



Personnel is under the direct supervision of the City Manager.

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 270 Personnel

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
101-270-000-702.000 Termination Pay	0	974	0	0	0	0
101-270-000-703.000 Salaries and Wages	91,005	119,556	135,058	138,705	144,394	144,394
101-270-000-707.000 Wages-Temporary	0	1,170	15,660	10,360	15,660	15,660
101-270-000-708.000 Unemployment	16	88	117	42	28	28
101-270-000-709.000 Employers FICA	6,523	8,749	11,530	11,667	12,245	12,245
101-270-000-715.000 Pension-General	10,596	14,473	16,572	16,305	15,898	15,898
101-270-000-716.000 Pension-MERS DC	3,386	4,465	5,402	5,531	5,776	5,776
101-270-000-718.000 Health Insurance	4,576	13,999	22,037	21,873	22,330	22,330
101-270-000-723.000 Health Ins.-MERS HSA	3,131	3,486	3,700	3,995	3,900	3,900
101-270-000-724.000 Workers Compensation	29	143	964	592	689	689
101-270-000-725.000 Other Fringe Benefits	894	1,129	3,047	2,074	3,091	3,091
	<u>120,156</u>	<u>168,232</u>	<u>214,087</u>	<u>211,144</u>	<u>224,011</u>	<u>224,011</u>
Material and Supplies:						
101-270-000-752.000 Office Supplies	2,998	2,801	5,000	8,000	10,000	10,000
101-270-000-791.000 Publications	0	0	450	250	450	450
	<u>2,998</u>	<u>2,801</u>	<u>5,450</u>	<u>8,250</u>	<u>10,450</u>	<u>10,450</u>
Contractual and Other:						
101-270-000-818.000 Contractual Services	69	56,193	111,220	100,000	130,000	130,000
101-270-000-853.000 Telephone	72,586	1,890	2,100	2,100	2,100	2,100
101-270-000-861.000 Auto Allowance	1,430	0	0	0	0	0
101-270-000-900.000 Printing & Publishing	0	0	500	500	4,000	4,000
101-270-000-910.000 Education & Training	952	1,469	6,200	7,500	12,000	12,000
101-270-000-910.001 Training - City Wide	0	0	300,000	300,000	200,000	200,000
101-270-000-913.000 Travel	0	0	3,500	5,000	5,000	5,000
101-270-000-915.000 Memberships & Dues	369	659	1,350	500	1,500	1,500
101-270-000-931.002 Office Equipment Maintenance	176	0	1,500	1,500	1,500	1,500
	<u>75,582</u>	<u>60,211</u>	<u>426,370</u>	<u>417,100</u>	<u>356,100</u>	<u>356,100</u>
Personnel	<u>198,736</u>	<u>231,244</u>	<u>645,907</u>	<u>636,494</u>	<u>590,561</u>	<u>590,561</u>

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 278 Unallocated

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
101-278-000-703.000 Salaries-Ret. Hlth Stipend	184,272	187,133	195,000	190,000	195,000	195,000
101-278-000-709.000 Employers FICA (Ret.)	14,097	14,316	14,918	14,500	14,920	14,920
	<u>198,369</u>	<u>201,449</u>	<u>209,918</u>	<u>204,500</u>	<u>209,920</u>	<u>209,920</u>
Contractual and Other:						
101-278-000-723.001 Health Insurance-Retirees	141,326	156,211	175,000	120,000	144,000	144,000
101-278-000-808.000 Audit Fees	44,434	43,807	45,000	50,859	50,000	50,000
101-278-000-818.000 Contractual Services	7,419	8,431	8,000	9,000	9,200	9,200
101-278-000-851.000 Postage	126,321	160,860	140,700	130,000	145,000	145,000
101-278-000-880.000 Community Promotion	69,301	54,135	72,500	72,500	82,500	82,500
101-278-000-935.000 Insurance	94,162	96,231	100,681	97,000	102,814	102,814
101-278-000-935.001 Insurance-Ded. Portion	5,000	0	5,000	5,000	5,000	5,000
101-278-000-962.000 Uncollectible Accounts	225	19,958	50,000	50,000	50,000	50,000
101-278-000-962.001 Bad Debts-DPW Charges	38,497	-58,027	40,000	40,000	10,000	10,000
101-278-000-962.438 Bad Debts-Income Tax	25,968	0	30,000	30,000	0	0
101-278-000-963.000 Miscellaneous	-2	4,062	3,000	4,000	4,000	4,000
	<u>552,651</u>	<u>485,668</u>	<u>669,881</u>	<u>608,359</u>	<u>602,514</u>	<u>602,514</u>
Unallocated	<u>751,020</u>	<u>687,117</u>	<u>879,799</u>	<u>812,859</u>	<u>812,434</u>	<u>812,434</u>

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 299 Administrative Hearings Bureau

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
101-299-000-703.000 Salaries and Wages	43,652	45,595	55,365	58,241	67,577	67,577
101-299-000-707.000 Wages-Temporary	5,565	15,227	30,270	17,752	25,033	25,033
101-299-000-708.000 Unemployment	14	84	188	114	49	49
101-299-000-709.000 Employers FICA	3,367	5,113	7,919	5,868	7,093	7,093
101-299-000-713.000 Overtime	2,202	12,289	17,700	382	0	0
101-299-000-715.000 Pension-General	3,645	5,511	5,477	3,567	4,031	4,031
101-299-000-716.000 Pension-MERS DC	530	1,033	1,853	788	777	777
101-299-000-716.001 Retirement - Contractual	0	0	1,316	1,200	1,366	1,366
101-299-000-718.000 Health Insurance	8,025	12,523	12,970	8,908	10,703	10,703
101-299-000-723.000 Health Ins.-MERS HSA	447	847	1,018	589	878	878
101-299-000-724.000 Workers Compensation	53	70	357	206	195	195
101-299-000-725.000 Other Fringe Benefits	250	995	1,468	1,204	1,316	1,316
	<u>67,750</u>	<u>99,287</u>	<u>135,901</u>	<u>98,819</u>	<u>119,018</u>	<u>119,018</u>
Material and Supplies:						
101-299-000-752.000 Office Supplies	840	4,811	1,000	1,000	1,000	1,000
	<u>840</u>	<u>4,811</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Contractual and Other:						
101-299-000-818.000 Contractual Services	23,780	7,876	12,000	12,000	20,000	20,000
101-299-000-853.000 Telephone	135	180	300	300	300	300
101-299-000-913.000 Travel	0	168	0	0	0	0
101-299-000-962.000 Uncollectible Accounts	0	11,138	50,000	191,317	50,000	50,000
	<u>23,915</u>	<u>19,362</u>	<u>62,300</u>	<u>203,617</u>	<u>70,300</u>	<u>70,300</u>
Administrative Hearings Bureau	<u>92,505</u>	<u>123,460</u>	<u>199,201</u>	<u>303,436</u>	<u>190,318</u>	<u>190,318</u>

Personnel Schedule

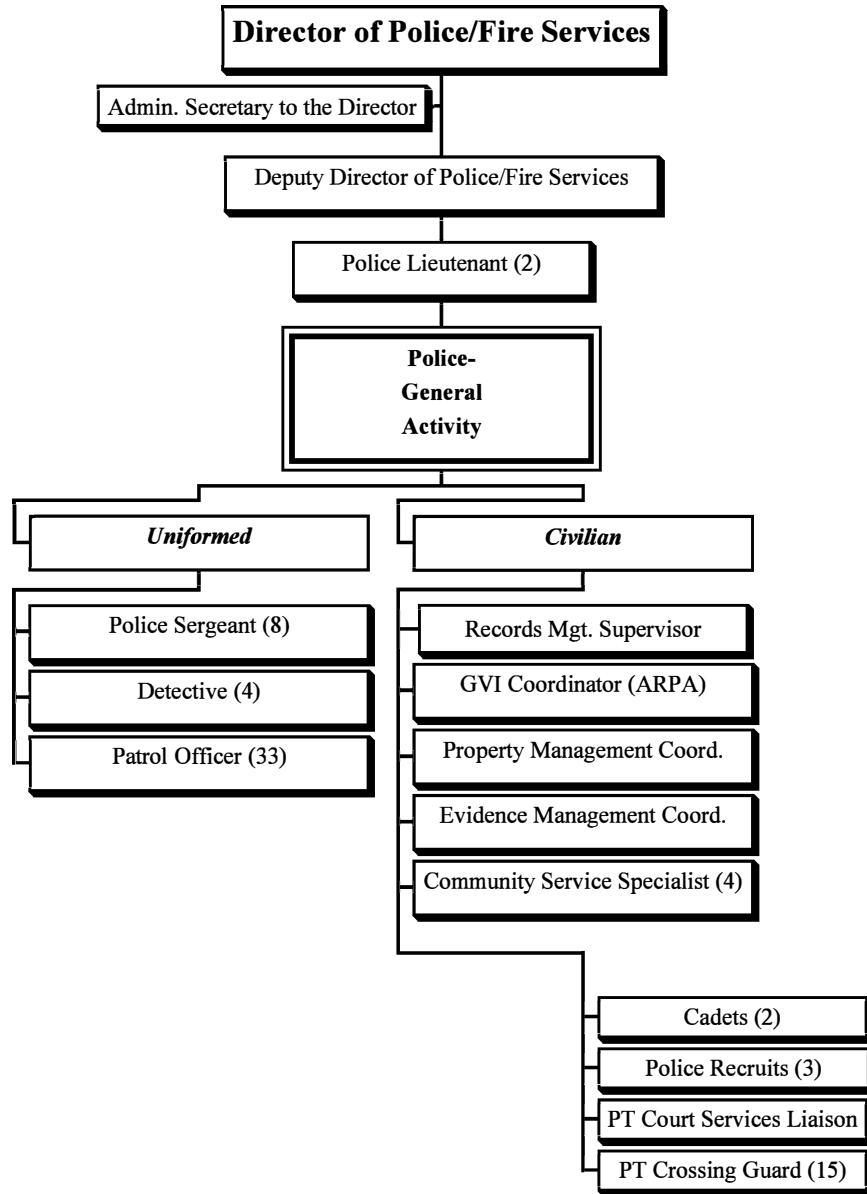
Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Administrative Hearings Bureau</i>				
<i>Fund-Activity: 101-299</i>				
AHO	Admin. Hearings Officer	2		17,314
PT	Part-Time Staff		2	37,728
		<u>2</u>	<u>2</u>	<u>55,042</u>
	Add: Director of Comm. Dev. from Planning (10%)			13,664
	Code Enforcement Officer I from Comm. Dev. (30%)			19,409
	Records Mgmt. Sup. from Comm. Dev. (10%)			8,902
	Property Code Tech from Comm. Dev. (15%)			8,288
	Less: (1) Part-Time Staff to Comm. Dev. (50%)			-12,695
	Activity Total			<u><u>92,610</u></u>



City of Jackson
Fiscal Year 2023/24 Proposed Budget
General Fund
Police Department Summary

Activity #	Activity Name	Adopted Budget
101-301	Police Department (General)	\$ 11,682,501
101-311	OSHP Grant	\$ 4,642
101-320	Consortium Training	12,500
101-321	In-Service Training	<u>5,000</u>
General Fund Total - Police Department		<u>\$ 11,704,643</u>

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



City of Jackson
Fiscal Year 2023/24 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		68,581
008	Administrative Secretary to the Director	1		64,129
008	Evidence Mgt. Coordinator	1		66,316
008	Property Mgt. Coordinator	1		68,581
010	Records Management Supervisor	1		78,669
017	Deputy Director of Police and Fire Services	1		116,968
020	Director of Police and Fire Services	1		136,636
082	Patrol Officer	34		2,509,073
084	Detective	4		326,669
085	Police Sergeant	8		787,997
087	Police Lieutenant	2		208,055
306	Community Service Specialists	4		198,115
CAD	Cadets	2		48,208
REC	Police Recruits	3		33,156
PT	Part-Time School Crossing Guard		15	59,350
PT	Part-Time Court Services Liaison		1	48,275
Activity Total		64	16	4,818,778

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 301 Police Department

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
101-301-000-702.000 Termination Pay	38,836	64,092	89,327	90,858	38,551	38,551
101-301-000-703.000 Salaries and Wages	3,803,812	3,912,915	4,466,090	4,299,259	4,711,152	4,711,152
101-301-000-707.000 Wages-Temporary	68,207	81,800	106,041	82,276	107,626	107,626
101-301-000-708.000 Unemployment	312	2,287	3,081	3,050	880	880
101-301-000-709.000 Employers FICA	88,723	97,598	118,486	115,733	128,045	128,045
101-301-000-713.000 Overtime	168,913	317,586	344,196	271,954	253,641	253,641
101-301-000-715.000 Pension-General	49,894	55,409	64,585	69,686	62,655	62,655
101-301-000-715.734 Pension-Police/Fire 345	4,148,310	3,873,263	3,653,501	3,653,501	3,859,236	3,859,236
101-301-000-716.000 Pension-MERS DC	56,351	68,021	79,990	68,690	79,948	79,948
101-301-000-716.001 Retirement - Contractual	7,445	7,658	13,421	10,869	14,046	14,046
101-301-000-718.000 Health Insurance	489,717	516,358	690,592	571,711	745,288	745,288
101-301-000-723.000 Health Ins.-MERS HSA	75,062	84,348	95,400	98,879	94,915	94,915
101-301-000-724.000 Workers Compensation	17,197	18,171	42,530	48,087	35,938	35,938
101-301-000-725.000 Other Fringe Benefits	7,084	4,712	58,491	7,158	60,088	60,088
	9,019,863	9,104,218	9,825,731	9,391,711	10,192,009	10,192,009
Material and Supplies:						
101-301-000-752.000 Office Supplies	2,593	8,039	16,503	13,874	12,775	12,775
101-301-000-752.001 Data Processing Supplies	938	1,533	2,045	2,384	2,602	2,602
101-301-000-757.000 Ammunition	12,147	16,538	21,066	12,549	39,220	39,220
101-301-000-759.000 Gasoline	54,760	80,623	74,964	94,608	99,252	99,252
101-301-000-762.000 Protective Clothing	0	0	45,640	51,497	39,809	39,809
101-301-000-767.000 Uniform Allowance	35,148	51,958	42,879	35,893	37,762	37,762
101-301-000-770.000 Miscellaneous Supplies	2,857	4,957	7,860	11,637	7,458	7,458
101-301-000-772.000 Photography Supplies	9,696	5,409	9,809	7,641	12,498	12,498
101-301-000-773.000 Laundry	746	740	767	880	767	767
101-301-000-775.000 Medical Supplies	1,324	1,672	2,390	1,323	1,590	1,590
101-301-000-776.000 Custodial Supplies	2,256	2,450	4,202	1,526	4,501	4,501
101-301-000-778.000 Equipment Maint. Supplies	17,040	30,664	92,395	56,897	75,145	75,145
101-301-000-791.000 Publications	329	516	3,690	257	3,550	3,550
	139,834	205,099	324,210	290,966	336,929	336,929
Contractual and Other:						
101-301-000-818.000 Contractual Services	0	140,000	220,000	121,436	65,000	65,000
101-301-000-820.000 Consultant Services	6,276	12,159	5,750	24,297	6,665	6,665
101-301-000-830.000 Medical Services	7,689	8,944	15,051	18,346	18,352	18,352
101-301-000-839.000 Special Investigations	2,376	2,452	3,120	3,150	3,224	3,224
101-301-000-853.000 Telephone	33,674	34,342	34,956	36,206	35,869	35,869
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	2,210	5,967	4,377	3,174	4,477	4,477
101-301-000-908.001 Physical Agility Testing	22,400	22,980	37,010	23,030	37,470	37,470
101-301-000-908.002 Residency Allowance	6,150	6,150	10,000	4,100	4,600	4,600
101-301-000-908.004 Hiring Incentive	0	10,000	6,400	10,000	10,000	10,000
101-301-000-910.000 Education & Training	42,874	69,409	89,033	48,892	88,933	88,933
101-301-000-913.000 Travel	768	3,744	8,918	5,440	15,062	15,062
101-301-000-915.000 Memberships & Dues	1,614	5,711	2,970	4,043	4,365	4,365
101-301-000-924.000 Utilities	33,472	38,339	36,239	38,488	47,497	47,497

Continued

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Contractual and Other:(Cont'd.)						
101-301-000-930.000 Building Maintenance	28,925	25,448	34,984	39,838	38,553	38,553
101-301-000-931.001 Equipment Maintenance	29,302	2,484	38,071	28,784	38,911	38,911
101-301-000-931.002 Office Equipment Maintenance	4,477	4,532	12,672	4,743	13,224	13,224
101-301-000-932.000 Vehicle Maintenance	62,880	51,230	66,102	83,893	78,952	78,952
101-301-000-933.000 Software Maintenance	107,665	78,190	142,700	151,541	156,840	156,840
101-301-000-935.000 Insurance	143,720	147,101	154,456	147,060	152,942	152,942
101-301-000-935.001 Insurance-Ded. Portion	5,000	0	10,000	10,000	10,000	10,000
101-301-000-942.000 Building Rental/Lease	6,872	6,559	6,604	7,216	7,224	7,224
101-301-000-963.000 Miscellaneous	825	654	2,272	2,506	2,506	2,506
	<u>552,769</u>	<u>679,995</u>	<u>945,285</u>	<u>819,783</u>	<u>844,266</u>	<u>844,266</u>
Capital Outlay:						
101-301-000-975.000 Building Additions	6,410	67,866	85,700	81,657	22,350	22,350
101-301-000-980.000 Furniture	2,202	4,105	4,500	7,373	3,000	3,000
101-301-000-980.001 Office Equipment	2,908	4,588	11,157	12,350	0	0
101-301-000-981.000 Vehicles	156,038	156,071	251,710	369,134	228,842	228,842
101-301-000-985.000 Machinery & Equipment	7,149	6,398	5,805	27,222	55,105	55,105
	<u>174,707</u>	<u>239,028</u>	<u>358,872</u>	<u>497,736</u>	<u>309,297</u>	<u>309,297</u>
Police Department	<u>9,887,173</u>	<u>10,228,340</u>	<u>11,454,098</u>	<u>11,000,196</u>	<u>11,682,501</u>	<u>11,682,501</u>

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 311 OSHP Grant
Sub. Act. 221 2020/21

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
101-311-221-709.000 Employers FICA	173	123	0	60	0	0
101-311-221-713.000 Overtime	11,902	8,455	0	4,154	0	0
101-311-221-724.000 Workers Compensation	119	85	0	42	0	0
	<u>12,194</u>	<u>8,663</u>	<u>0</u>	<u>4,256</u>	<u>0</u>	<u>0</u>
2020/21 OSHP Grant	<u>12,194</u>	<u>8,663</u>	<u>0</u>	<u>4,256</u>	<u>0</u>	<u>0</u>

Dept 311 OSHP Grant
Sub. Act. 223 2022/23

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
101-311-223-709.000 Employers FICA	0	0	0	196	65	65
101-311-223-713.000 Overtime	0	0	0	13,527	4,509	4,509
101-311-223-724.000 Workers Compensation	0	0	0	203	68	68
	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,926</u>	<u>4,642</u>	<u>4,642</u>
2022/23 OSHP Grant	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,926</u>	<u>4,642</u>	<u>4,642</u>

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 320 Consortium Training

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Material and Supplies:						
101-320-000-770.000 Miscellaneous Supplies	252	19	750	3,652	500	500
	<u>252</u>	<u>19</u>	<u>750</u>	<u>3,652</u>	<u>500</u>	<u>500</u>
Contractual and Other:						
101-320-000-910.000 Education & Training	26,767	21,600	15,000	10,000	12,000	12,000
	<u>26,767</u>	<u>21,600</u>	<u>15,000</u>	<u>10,000</u>	<u>12,000</u>	<u>12,000</u>
Consortium Training	<u>27,019</u>	<u>21,619</u>	<u>15,750</u>	<u>13,652</u>	<u>12,500</u>	<u>12,500</u>

Fund 101 General Fund
Dept 321 In-Service Training

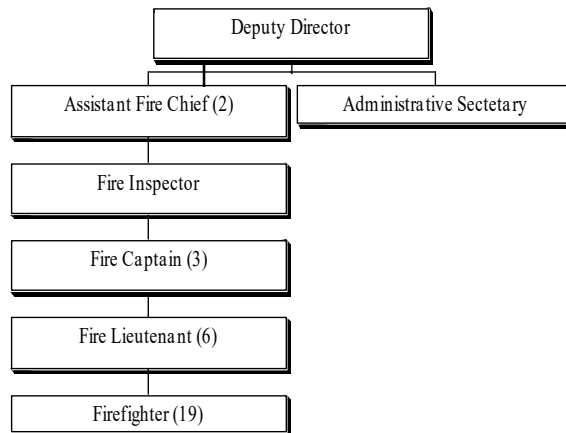
Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Contractual and Other:						
101-321-000-910.000 Education & Training	5,456	4,802	3,185	5,300	5,000	5,000
	<u>5,456</u>	<u>4,802</u>	<u>3,185</u>	<u>5,300</u>	<u>5,000</u>	<u>5,000</u>
In-Service Training	<u>5,456</u>	<u>4,802</u>	<u>3,185</u>	<u>5,300</u>	<u>5,000</u>	<u>5,000</u>

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Fire Suppression</i>				
<i>Fund-Activity: 101-340</i>				
006	Administrative Secretary	1		53,474
019	Deputy Director	1		129,647
50	Firefighter (includes 7 SAFER funded)	19		1,209,330
52	Fire Lieutenant	6		459,595
54	Fire Inspector	1		66,899
55	Fire Captain	3		245,863
58	Assistant Fire Chief	2		188,829
Activity Total		33		2,353,637
LESS: Firefighters (7) allocated to SAFER Grant Fund # 272				-430,800
				1,922,837

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 2023/24 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 340 Fire Suppression

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
101-340-000-702.000 Termination Pay	174,478	822	63,486	60,875	45,607	45,607
101-340-000-703.000 Salaries and Wages	1,562,946	1,563,126	1,760,208	1,638,600	1,956,218	1,956,218
101-340-000-708.000 Unemployment	180	934	975	975	286	286
101-340-000-709.000 Employers FICA	25,289	22,739	29,619	27,387	34,411	34,411
101-340-000-713.000 Overtime	249,765	143,656	188,000	188,770	111,603	111,603
101-340-000-715.000 Pension-General	0	0	0	0	5,887	5,887
101-340-000-715.734 Pension-Police/Fire 345	1,758,886	2,057,421	2,014,066	2,014,066	2,056,572	2,056,572
101-340-000-716.000 Pension-MERS DC	19,548	28,902	32,455	43,500	37,619	37,619
101-340-000-716.001 Retirement - Contractual	5,887	6,055	5,225	5,414	4,815	4,815
101-340-000-718.000 Health Insurance	302,832	282,506	332,753	295,010	348,675	348,675
101-340-000-723.000 Health Ins.-MERS HSA	33,241	46,613	51,000	45,526	55,950	55,950
101-340-000-724.000 Workers Compensation	23,800	22,120	53,110	27,993	32,641	32,641
101-340-000-725.000 Other Fringe Benefits	766	255	22,852	18,879	23,871	23,871
	4,157,618	4,175,149	4,553,749	4,366,995	4,714,155	4,714,155
Material and Supplies:						
101-340-000-752.000 Office Supplies	3,325	4,230	3,447	4,688	6,602	6,602
101-340-000-753.000 Chemicals	577	708	2,815	2,440	3,267	3,267
101-340-000-759.000 Gasoline	19,970	40,598	28,788	61,867	63,504	63,504
101-340-000-762.000 Protective Clothing	41,558	27,284	64,193	71,469	65,860	65,860
101-340-000-767.000 Uniform Allowance	27,556	24,346	24,565	38,024	23,285	23,285
101-340-000-770.000 Operating Supplies	4,058	4,436	9,396	8,771	12,690	12,690
101-340-000-775.001 Emergency Medical Supplies	12,208	20,655	22,290	23,207	26,061	26,061
101-340-000-776.000 Custodial Supplies	6,502	6,651	8,734	7,595	10,341	10,341
101-340-000-778.000 Equipment Maint. Supplies	19,740	22,717	23,151	20,827	22,255	22,255
101-340-000-791.000 Publications	339	920	1,000	1,461	1,280	1,280
	135,833	152,545	188,379	240,349	235,145	235,145
Contractual and Other:						
101-340-000-801.000 Professional Services	5,342	41,845	8,600	5,782	37,500	37,500
101-340-000-830.000 Medical Services	8,706	19,409	17,901	22,231	20,154	20,154
101-340-000-853.000 Telephone	10,201	12,823	17,008	17,252	15,864	15,864
101-340-000-908.001 Physical Agility Testing	19,350	17,850	30,000	20,450	30,000	30,000
101-340-000-908.002 Residency Allowance	250	1,800	7,200	7,200	9,000	9,000
101-340-000-910.000 Education & Training	14,161	17,856	61,100	44,360	57,075	57,075
101-340-000-913.000 Travel	0	3,030	3,900	8,763	5,670	5,670
101-340-000-915.000 Memberships & Dues	617	635	365	2,055	515	515
101-340-000-916.000 Subsistence Pay	18,628	19,464	24,955	23,616	23,700	23,700
101-340-000-924.000 Utilities	46,993	57,552	53,172	59,497	65,736	65,736
101-340-000-930.000 Building Maintenance	23,266	21,946	29,678	21,870	26,015	26,015
101-340-000-931.001 Equipment Maintenance	15,079	24,316	29,081	26,370	50,299	50,299
101-340-000-931.002 Office Equipment Maintenance	215	1,500	460	264	500	500
101-340-000-932.000 Vehicle Maintenance	72,869	80,235	95,112	86,835	104,615	104,615
101-340-000-933.000 Software Maintenance	8,774	9,132	10,086	15,105	22,241	22,241
101-340-000-935.000 Insurance	35,759	36,467	38,290	37,163	38,650	38,650
101-340-000-963.000 Miscellaneous	417	0	0	5,000	0	0
	280,627	365,860	426,908	403,813	507,534	507,534

Continued

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Capital Outlay:						
101-340-000-974.500 Land Improvmts.-Parking	0	450,351	0	135,617	0	0
101-340-000-975.000 Building Additions	46,176	123,254	369,944	936,326	284,365	284,365
101-340-000-977.272 Fire Equipment - FEMA	0	174,091	0	0	0	0
101-340-000-977.340 Fire Equipment	9,689	88,724	21,666	85,766	161,803	161,803
101-340-000-977.341 HazMat Equipment	4,986	8,604	16,369	12,626	19,114	19,114
101-340-000-980.000 Furniture	0	4,430	8,350	5,785	900	900
101-340-000-980.001 Office Equipment	0	0	0	0	4,125	4,125
101-340-000-981.000 Vehicles/Enterprise Lease	17,652	14,151	49,982	52,337	38,994	38,994
101-340-000-981.001 Vehicles - Fire Truck	76,262	701,833	64,436	64,437	0	0
101-340-000-985.000 Machinery & Equipment	2,935	62,758	3,270	12,638	22,202	22,202
101-340-000-986.000 Radio Equipment	13,218	21,253	6,303	6,209	15,275	15,275
	170,918	1,649,449	540,320	1,311,741	546,778	546,778
Fire Suppression	4,744,996	6,343,003	5,709,356	6,322,898	6,003,612	6,003,612

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 350 Public Safety - Unallocated

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
101-350-000-703.000 Salaries and Wages (Health)	174,240	167,299	160,000	175,000	175,000	175,000
101-350-000-703.001 Health Insurance-Settlement	0	0	0	32,000	0	0
101-350-000-709.000 Employers FICA	1,155	1,175	1,250	1,500	1,500	1,500
101-350-000-725.000 Other F/B - Life Ins. (FF)	139	130	150	650	650	650
	<u>175,534</u>	<u>168,604</u>	<u>161,400</u>	<u>209,150</u>	<u>177,150</u>	<u>177,150</u>
Contractual and Other:						
101-350-000-715.732 Pension-Police/Fire	524,841	363,236	260,185	260,185	218,402	218,402
101-350-000-723.002 Hlth. Ins.-Retirees - Fire	738,010	824,897	907,500	810,000	948,750	948,750
101-350-000-723.003 Hlth. Ins.-Retirees - Police	612,951	715,593	778,800	650,000	750,000	750,000
	<u>1,875,802</u>	<u>1,903,726</u>	<u>1,946,485</u>	<u>1,720,185</u>	<u>1,917,152</u>	<u>1,917,152</u>
Public Safety - Unallocated	<u>2,051,336</u>	<u>2,072,330</u>	<u>2,107,885</u>	<u>1,929,335</u>	<u>2,094,302</u>	<u>2,094,302</u>



City of Jackson
Fiscal Year 2023/24 Proposed Budget
General Fund
Public Works Summary

Activity #	Activity Name	Adopted Budget
101-442	Forestry	\$ 824,212
101-444	Sidewalk Construction	151,456
101-445	Drains at Large	107,133
101-450	Street Lighting	615,248
101-455	Weed Control	96,269
101-465	Ground Maintenance	488,287
101-567	Cemeteries (Under Parks, Rec. & Grnds)	374,516
101-571	Tax Property Maintenance	216,716
101-572	Civic Affairs	<u>121,229</u>
General Fund Total - Public Works		<u>\$ 2,995,066</u>

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 442 Forestry

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
101-442-000-703.000 Salaries and Wages	66,177	109,915	134,445	169,781	154,390	154,390
101-442-000-708.000 Unemployment	7	86	70	96	40	40
101-442-000-709.000 Employers FICA	6,506	8,128	11,028	14,693	12,577	12,577
101-442-000-713.000 Overtime	9,365	9,180	9,717	22,282	10,009	10,009
101-442-000-715.000 Pension-General	10,915	13,953	17,689	21,146	18,100	18,100
101-442-000-716.000 Pension-MERS DC	1,364	2,106	2,162	4,207	3,946	3,946
101-442-000-718.000 Health Insurance	15,376	19,640	26,889	35,427	30,878	30,878
101-442-000-723.000 Health Ins.-MERS HSA	2,223	3,145	4,033	5,378	4,632	4,632
101-442-000-724.000 Workers Compensation	966	1,234	1,890	2,430	1,928	1,928
101-442-000-725.000 Other Fringe Benefits	409	252	2,052	2,967	2,093	2,093
	113,308	167,639	209,975	278,407	238,593	238,593
Material and Supplies:						
101-442-000-770.000 Miscellaneous Supplies	176	700	2,101	500	2,000	2,000
101-442-000-773.000 Laundry	1,026	712	1,350	500	1,350	1,350
101-442-000-774.000 Small Tools	187	879	980	500	980	980
101-442-000-778.000 Equipment Maint. Supplies	623	587	2,101	700	2,000	2,000
101-442-000-782.000 Materials	2,805	14,496	23,879	26,200	29,300	29,300
	4,817	17,374	30,411	28,400	35,630	35,630
Contractual and Other:						
101-442-000-818.000 Contractual Services	109,546	110,263	163,318	240,718	223,265	223,265
101-442-000-908.003 License Stipend	0	500	500	0	0	0
101-442-000-910.000 Education & Training	500	530	1,060	2,500	2,575	2,575
101-442-000-943.000 Equipment Rental - MP	90,737	125,242	173,989	302,734	240,306	240,306
101-442-000-961.641 PW Overhead	44,013	51,767	79,289	86,428	83,843	83,843
	244,796	288,302	418,156	632,380	549,989	549,989
Forestry	362,921	473,315	658,542	939,187	824,212	824,212

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 444 Sidewalk Construction

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
101-444-000-703.000 Salaries and Wages	4,867	7,298	10,266	12,833	12,412	12,412
101-444-000-708.000 Unemployment	0	2	5	6	5	5
101-444-000-709.000 Employers FICA	408	499	785	981	950	950
101-444-000-715.000 Pension-General	696	867	1,448	1,810	1,572	1,572
101-444-000-716.000 Pension-MERS DC	82	98	268	335	315	315
101-444-000-718.000 Health Insurance	1,074	1,616	2,406	3,008	2,719	2,719
101-444-000-723.000 Health Ins.-MERS HSA	124	158	323	404	400	400
101-444-000-724.000 Workers Compensation	70	79	333	416	199	199
101-444-000-725.000 Other Fringe Benefits	26	24	216	270	260	260
	<u>7,347</u>	<u>10,641</u>	<u>16,050</u>	<u>20,063</u>	<u>18,832</u>	<u>18,832</u>
Material and Supplies:						
101-444-000-782.000 Materials	2,790	4,387	11,652	17,478	94,226	94,226
	<u>2,790</u>	<u>4,387</u>	<u>11,652</u>	<u>17,478</u>	<u>94,226</u>	<u>94,226</u>
Contractual and Other:						
101-444-000-935.001 Insurance Deductible	0	0	3,075	3,075	3,535	3,535
101-444-000-943.000 Equipment Rental	5,889	9,585	17,230	21,538	23,692	23,692
101-444-000-961.641 PW Overhead	4,049	3,812	7,700	11,550	11,171	11,171
	<u>9,938</u>	<u>13,397</u>	<u>28,005</u>	<u>36,163</u>	<u>38,398</u>	<u>38,398</u>
Sidewalk Construction	20,075	28,425	55,707	73,704	151,456	151,456

WORK PROJECT DETAIL

Work Project Titles:	Funding Sources			Total Costs
	Bill Out	PIF	City	
222C ROW Const.-Curbs, Ramps & City-Owned Replacmt.			15,291	15,291
224C Program Inspection & Maint. Planning			7,646	7,646
227 City Owned - Maint. & Repair			128,519	128,519
	-	-	<u>151,456</u>	<u>151,456</u>

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 445 Drains At Large

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
101-445-000-703.000 Salaries and Wages	7,910	6,681	12,527	18,791	19,167	19,167
101-445-000-708.000 Unemployment	0	0	1	12	12	12
101-445-000-709.000 Employers FICA	578	413	1,099	1,649	1,682	1,682
101-445-000-713.000 Overtime	128	137	1,835	2,753	2,808	2,808
101-445-000-715.000 Pension-General	977	721	1,761	2,642	2,695	2,695
101-445-000-716.000 Pension-MERS DC	100	100	210	315	321	321
101-445-000-718.000 Health Insurance	1,670	1,427	5,016	7,524	7,674	7,674
101-445-000-723.000 Health Ins.-MERS HSA	164	153	301	452	461	461
101-445-000-724.000 Workers Compensation	106	62	203	305	311	311
101-445-000-725.000 Other Fringe Benefits	41	17	285	428	437	437
	<u>11,674</u>	<u>9,711</u>	<u>23,238</u>	<u>34,871</u>	<u>35,568</u>	<u>35,568</u>
Material and Supplies:						
101-445-000-782.000 Materials	3,324	3,386	3,729	9,323	10,255	10,255
	<u>3,324</u>	<u>3,386</u>	<u>3,729</u>	<u>9,323</u>	<u>10,255</u>	<u>10,255</u>
Contractual and Other:						
101-445-000-818.000 Contractual Services	28,417	25,377	31,020	38,587	35,870	35,870
101-445-000-943.000 Equipment Rental	9,795	6,137	12,023	10,930	12,023	12,023
101-445-000-961.641 PW Overhead	4,923	3,273	8,769	13,154	13,417	13,417
	<u>43,135</u>	<u>34,787</u>	<u>51,812</u>	<u>62,671</u>	<u>61,310</u>	<u>61,310</u>
Drains At Large	<u>58,133</u>	<u>47,884</u>	<u>78,779</u>	<u>106,865</u>	<u>107,133</u>	<u>107,133</u>

WORK PROJECT DETAIL

Work Project Titles:						
Storm Sewer Repair-DPW	30,271	17,460	42,759	61,278	63,263	63,263
Grand River CLUP-DPW	0	5,047	10,000	13,000	13,000	13,000
NPDES Annual Fees-Phase II	4,000	4,000	4,000	4,000	4,000	4,000
Phase II Implementation-Jackson Co. Drain	23,862	21,377	22,020	28,587	26,870	26,870
	<u>58,133</u>	<u>47,884</u>	<u>78,779</u>	<u>106,865</u>	<u>107,133</u>	<u>107,133</u>

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 450 Street Lighting

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
101-450-000-703.000 Salaries and Wages	0	0	10,341	3,334	4,000	4,000
101-450-000-708.000 Unemployment	0	0	5	1	1	1
101-450-000-709.000 Employers FICA	11	0	791	243	306	306
101-450-000-713.000 Overtime	171	0	0	0	0	0
101-450-000-715.000 Pension-General	21	0	1,269	367	440	440
101-450-000-716.000 Pension-MERS DC	0	0	215	127	54	54
101-450-000-718.000 Health Insurance	44	0	2,643	423	643	643
101-450-000-723.000 Health Ins.-MERS HSA	0	0	157	116	39	39
101-450-000-724.000 Workers Compensation	1	0	93	4	16	16
101-450-000-725.000 Other Fringe Benefits	1	0	146	13	49	49
	<u>249</u>	<u>0</u>	<u>15,660</u>	<u>4,628</u>	<u>5,548</u>	<u>5,548</u>
Material And Supplies						
101-450-000-782.000 Materials	19,503	28,879	35,000	30,000	30,000	30,000
	<u>19,503</u>	<u>28,879</u>	<u>35,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
Contractual and Other:						
101-450-000-818.000 Contractual Service	63,985	68,094	20,000	65,000	65,000	65,000
101-450-000-924.000 Utilities	454,882	451,380	520,000	500,000	510,000	510,000
101-450-000-943.000 Equipment Rental	0	0	3,500	1,000	3,500	3,500
101-450-000-961.641 PW Overhead	0	0	500	500	500	500
101-450-000-961.642 ENG Overhead	0	0	7,239	938	700	700
	<u>518,867</u>	<u>519,474</u>	<u>551,239</u>	<u>567,438</u>	<u>579,700</u>	<u>579,700</u>
Street Lighting	<u>538,619</u>	<u>548,353</u>	<u>601,899</u>	<u>602,066</u>	<u>615,248</u>	<u>615,248</u>

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 455 Weed Control

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
101-455-000-703.000 Salaries and Wages	17,050	13,217	24,217	18,163	18,708	18,708
101-455-000-707.000 Wages-Temporary	3,432	4,244	4,845	4,845	4,990	4,990
101-455-000-708.000 Unemployment	1	7	6	18	19	19
101-455-000-709.000 Employers FICA	1,464	1,248	2,300	1,837	1,889	1,889
101-455-000-713.000 Overtime	45	0	1,000	1,000	1,000	1,000
101-455-000-715.000 Pension-General	2,183	1,650	3,094	2,351	2,170	2,170
101-455-000-716.000 Pension-MERS DC	181	0	472	236	243	243
101-455-000-718.000 Health Insurance	3,824	4,318	8,236	4,812	5,774	5,774
101-455-000-723.000 Health Ins.-MERS HSA	283	0	546	383	394	394
101-455-000-724.000 Workers Compensation	7	6	10	14	14	14
101-455-000-725.000 Other Fringe Benefits	73	52	708	708	729	729
	<u>28,543</u>	<u>24,742</u>	<u>45,434</u>	<u>34,367</u>	<u>35,930</u>	<u>35,930</u>
Material and Supplies:						
101-455-000-782.000 Materials	21	0	0	100	100	100
	<u>21</u>	<u>0</u>	<u>0</u>	<u>100</u>	<u>100</u>	<u>100</u>
Contractual and Other:						
101-455-000-818.000 Contractual Services	53,421	49,398	58,484	58,484	60,239	60,239
	<u>53,421</u>	<u>49,398</u>	<u>58,484</u>	<u>58,484</u>	<u>60,239</u>	<u>60,239</u>
Weed Control	<u>81,985</u>	<u>74,140</u>	<u>103,918</u>	<u>92,951</u>	<u>96,269</u>	<u>96,269</u>

WORK PROJECT DETAIL

Work Project Titles:							
280	Private Property Mowing	81,985	74,141	103,918	92,951	96,269	96,269
		<u>81,985</u>	<u>74,141</u>	<u>103,918</u>	<u>92,951</u>	<u>96,269</u>	<u>96,269</u>

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 465 Grounds Maintenance

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
101-465-000-703.000 Salaries and Wages	23,630	22,200	32,419	30,798	29,789	29,789
101-465-000-707.000 Wages-Temporary	0	0	500	475	500	500
101-465-000-708.000 Unemployment	3	20	28	27	10	10
101-465-000-709.000 Employers FICA	1,679	1,578	2,847	2,539	2,617	2,617
101-465-000-713.000 Overtime	7	141	4,794	2,397	4,419	4,419
101-465-000-715.000 Pension-General	2,836	2,734	4,566	4,073	3,766	3,766
101-465-000-716.000 Pension-MERS DC	436	488	837	795	770	770
101-465-000-718.000 Health Insurance	5,379	5,450	7,598	7,218	6,524	6,524
101-465-000-723.000 Health Ins.-MERS HSA	762	751	2,042	1,940	1,918	1,918
101-465-000-724.000 Workers Compensation	224	202	526	500	483	483
101-465-000-725.000 Other Fringe Benefits	452	319	683	649	623	623
	35,408	33,883	56,840	51,411	51,419	51,419
Material and Supplies:						
101-465-000-782.000 Materials	3,268	3,894	5,100	5,100	5,253	5,253
	3,268	3,894	5,100	5,100	5,253	5,253
Contractual and Other:						
101-465-000-818.000 Contractual Services	238,594	249,000	261,180	255,660	280,605	280,605
101-465-000-943.000 Equipment Rental	101,324	91,259	116,200	123,125	125,354	125,354
101-465-000-961.641 PW Overhead	11,161	8,283	27,910	24,896	25,656	25,656
	351,079	348,542	405,290	403,681	431,615	431,615
Grounds Maintenance	389,755	386,319	467,230	460,192	488,287	488,287

WORK PROJECT DETAIL

Work Project Titles:							
465-201	Trash Container Pickup	10,773	11,243	13,250	12,605	13,600	13,600
465-205	Blackman Park	0	0	1,150	1,150	1,150	1,150
465-206	Maintenance of Islands	8,817	18,405	24,085	14,576	16,442	16,442
465-207	City Property Lawn Maint.	79,043	81,293	96,620	95,724	100,541	100,541
465-209	Additional City Property Maintenance	98,927	90,558	102,410	101,500	113,672	113,672
465-210	City Walks-Snow/Ice Control	61,750	69,913	92,045	85,965	93,544	93,544
465-212	DT Cleanup/Weed Control	0	0	5,670	4,207	4,338	4,338
465-217	Leaf Pickup/Drop Off Prog.	130,445	114,907	132,000	144,465	145,000	145,000
		389,755	386,319	467,230	460,192	488,287	488,287

City of Jackson
Fiscal Year 2023/24 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		48,376
	Activity Total	1		48,376
	Add: Crew Leader-Parks & Cemeteries (50%) From 101-771			32,488
				80,864

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 567 Cemeteries

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
101-567-000-702.000 Termination Pay	0	136	0	0	0	0
101-567-000-703.000 Salaries and Wages	82,601	85,674	85,928	85,928	80,864	80,864
101-567-000-707.000 Wages-Temporary	1,524	0	0	0	0	0
101-567-000-708.000 Unemployment	8	58	59	59	25	25
101-567-000-709.000 Employers FICA	6,271	7,008	10,158	10,158	6,235	6,235
101-567-000-713.000 Overtime	8,675	14,783	13,000	13,000	14,000	14,000
101-567-000-715.000 Pension-General	11,281	12,455	10,677	10,677	12,551	12,551
101-567-000-716.000 Pension-MERS DC	0	0	0	250	1,430	1,430
101-567-000-718.000 Health Insurance	24,891	23,368	23,322	23,322	23,679	23,679
101-567-000-723.000 Health Ins.-MERS HSA	0	0	0	1,500	1,950	1,950
101-567-000-724.000 Workers Compensation	1,919	2,013	3,679	2,500	1,138	1,138
101-567-000-725.000 Other Fringe Benefits	346	366	1,579	500	1,550	1,550
	<u>137,516</u>	<u>145,861</u>	<u>148,402</u>	<u>147,894</u>	<u>143,422</u>	<u>143,422</u>
Material and Supplies:						
101-567-000-752.000 Office Supplies	356	835	200	300	300	300
101-567-000-755.000 Safety Supplies	0	0	300	300	1,000	1,000
101-567-000-756.000 Operating Supplies	1,042	4,525	1,200	1,200	1,200	1,200
101-567-000-759.000 Gasoline	745	4,808	3,000	4,000	4,000	4,000
101-567-000-770.000 Miscellaneous Supplies	686	905	2,000	1,000	1,000	1,000
101-567-000-773.000 Laundry	1,335	1,483	1,500	1,500	1,500	1,500
101-567-000-778.000 Equipment Maint. Supplies	2,518	4,981	4,000	4,000	4,000	4,000
101-567-000-783.000 Seed And Sod	380	0	500	500	500	500
	<u>7,062</u>	<u>17,537</u>	<u>12,700</u>	<u>12,800</u>	<u>13,500</u>	<u>13,500</u>
Contractual and Other:						
101-567-000-818.000 Contractual Services	116,622	100,905	130,000	135,000	150,000	150,000
101-567-000-853.000 Telephone	1,987	2,719	2,000	4,000	4,000	4,000
101-567-000-910.000 Education & Training	0	0	500	500	500	500
101-567-000-924.000 Utilities	23,031	25,100	23,500	25,000	25,000	25,000
101-567-000-930.000 Building Maintenance	1,330	945	5,000	2,000	2,000	2,000
101-567-000-931.001 Equipment Maintenance	5,352	10,014	3,500	3,500	3,500	3,500
	<u>148,322</u>	<u>139,683</u>	<u>164,500</u>	<u>170,000</u>	<u>185,000</u>	<u>185,000</u>
Capital Outlay:						
101-567-000-984.000 Software	3,622	3,673	3,673	3,794	3,794	3,794
101-567-000-985.000 Machinery & Equipment	3,039	2,990	28,800	28,800	28,800	28,800
	<u>6,661</u>	<u>6,663</u>	<u>32,473</u>	<u>32,594</u>	<u>32,594</u>	<u>32,594</u>
Cemeteries	<u><u>299,561</u></u>	<u><u>309,744</u></u>	<u><u>358,075</u></u>	<u><u>363,288</u></u>	<u><u>374,516</u></u>	<u><u>374,516</u></u>

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 571 Tax Property Maintenance

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
101-571-000-703.000 Salaries and Wages	4,147	52	4,456	4,456	4,590	4,590
101-571-000-708.000 Unemployment	0	0	10	10	10	10
101-571-000-709.000 Employers FICA	300	5	341	341	351	351
101-571-000-713.000 Overtime	128	0	0	0	0	0
101-571-000-715.000 Pension-General	511	9	547	547	505	505
101-571-000-716.000 Pension-MERS DC	48	2	100	100	103	103
101-571-000-718.000 Health Insurance	892	26	1,244	1,244	1,493	1,493
101-571-000-723.000 Health Ins.-MERS HSA	77	4	80	80	82	82
101-571-000-724.000 Workers Compensation	32	1	70	70	140	140
101-571-000-725.000 Other Fringe Benefits	22	0	58	58	60	60
	<u>6,157</u>	<u>99</u>	<u>6,906</u>	<u>6,906</u>	<u>7,334</u>	<u>7,334</u>
Material and Supplies:						
101-571-000-782.000 Materials	239	0	2,060	2,060	2,270	2,270
	<u>239</u>	<u>0</u>	<u>2,060</u>	<u>2,060</u>	<u>2,270</u>	<u>2,270</u>
Contractual and Other:						
101-571-000-818.000 Contractual Services	162,455	154,421	178,210	170,346	166,352	166,352
101-571-000-818.571 Property for sale-Cleanup	32,288	81,584	0	5,000	0	0
101-571-000-943.000 Equipment Rental - MP	6,254	167	11,495	11,495	12,645	12,645
101-571-000-959.000 Property Taxes	3,765	4,267	25,000	25,000	25,000	25,000
101-571-000-961.641 Public Works Overhead	1004	63	3,024	3,024	3,115	3,115
	<u>205,766</u>	<u>240,502</u>	<u>217,729</u>	<u>214,865</u>	<u>207,112</u>	<u>207,112</u>
Capital Outlay:						
101-571-000-971.000 Land Acquisition	0	23,339	0	18,435	0	0
	<u>0</u>	<u>23,339</u>	<u>0</u>	<u>18,435</u>	<u>0</u>	<u>0</u>
Tax Property Maintenance	<u>212,162</u>	<u>263,940</u>	<u>226,695</u>	<u>242,266</u>	<u>216,716</u>	<u>216,716</u>

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 572 Civic Affairs

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
101-572-000-703.000 Salaries and Wages	8,676	7,445	15,210	15,210	13,894	13,894
101-572-000-707.000 Wages-Temporary	0	0	1,000	500	1,000	1,000
101-572-000-708.000 Unemployment	2	0	13	13	3	3
101-572-000-709.000 Employers FICA	910	914	1,787	1,733	1,686	1,686
101-572-000-713.000 Overtime	3,429	5,663	7,151	6,943	7,151	7,151
101-572-000-715.000 Pension-General	1,543	1,577	2,744	2,718	2,582	2,582
101-572-000-716.000 Pension-MERS DC	176	233	559	554	526	526
101-572-000-718.000 Health Insurance	2,532	2,103	4,432	4,432	5,097	5,097
101-572-000-723.000 Health Ins.-MERS HSA	272	325	412	412	424	424
101-572-000-724.000 Workers Compensation	104	102	215	215	221	221
101-572-000-725.000 Other Fringe Benefits	44	52	310	310	319	319
	17,688	18,414	33,833	33,040	32,903	32,903
Material and Supplies:						
101-572-000-782.000 Materials	1,041	3,254	3,410	3,410	3,751	3,751
	1,041	3,254	3,410	3,410	3,751	3,751
Contractual and Other:						
101-572-000-818.000 Contractual Services	20,203	36,713	29,761	42,031	42,179	42,179
101-572-000-924.000 Utilities	7,549	8,867	9,796	9,960	10,956	10,956
101-572-000-943.000 Equipment Rental - MP	8,825	8,613	15,673	15,673	17,240	17,240
101-572-000-961.641 PW Overhead	5,069	5,066	14,829	13,300	13,700	13,700
101-572-000-961.642 ENG Overhead	0	0	500	500	500	500
	41,646	59,259	70,559	81,464	84,575	84,575
Civic Affairs	60,375	80,927	107,802	117,914	121,229	121,229

WORK PROJECT DETAIL

Work Project Titles:							
572-103	Miscellaneous	4,488	6,130	17,388	17,388	17,962	17,962
572-107	Parades, etc../Farmers Market	17,118	16,141	24,119	25,286	25,550	25,550
572-109	Prop. Maint./Non-Tax	6,150	11,744	14,496	14,873	15,617	15,617
572-121	Private Property Evaluations	-	-	1,540	1,540	1,586	1,586
572-124	Private Property Write Offs	3,309	1,300	4,840	4,840	5,082	5,082
572-125	Neighborhood Cleanup	17,706	17,950	18,799	18,799	21,964	21,964
572-132	Cruise Night	499	1,224	6,164	6,164	7,276	7,276
572-136	Clock Tower Maintenance	630	630	3,082	3,082	3,236	3,236
572-137	Streetscape Utilities	10,475	25,808	17,374	25,942	22,956	22,956
572-146	Homelessness Services	-	-	-	40,000	-	-
		60,375	80,927	107,802	157,914	121,229	121,229

City of Jackson
Fiscal Year 2023/24 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		99,938
020	Director of Community Development	1		136,636
		1		236,574
Less:	Planning Director to Historical District #101-803 (10%)			-9,994
	Planning Director to BRA Fund # 494 (10%)			-9,994
	Director of Comm. Dev. to Housing Code Enf Fund #251 (15%)			-20,494
	Director of Comm. Dev. to CDBG (10%)			-13,664
	Director of Comm. Dev. to AHB # 101-299 (10%)			-13,664
				168,764
Activity Total				168,764

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 701 Planning

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
101-701-000-702.000 Termination Pay	46,798	4,390	0	0	0	0
101-701-000-703.000 Salaries & Wages	138,598	139,715	153,985	168,212	168,764	168,764
101-701-000-708.000 Unemployment	11	63	56	21	12	12
101-701-000-709.000 Employers FICA	14,359	12,405	12,100	13,839	13,186	13,186
101-701-000-715.000 Pension-General	6,890	7,910	8,394	8,345	8,802	8,802
101-701-000-716.000 Pension-MERS DC	2,224	2,393	5,302	2,870	3,198	3,198
101-701-000-716.001 Retirement-Contractual	7,662	9,356	8,557	10,980	8,882	8,882
101-701-000-718.000 Health Insurance	7,270	5,359	5,573	5,906	5,678	5,678
101-701-000-723.000 Health Ins.-MERS HSA	2,480	1,456	1,480	1,494	1,560	1,560
101-701-000-724.000 Workers Compensation	607	517	984	986	809	809
101-701-000-725.000 Other Fringe Benefits	1,201	1,392	2,513	1,344	2,584	2,584
	<u>228,100</u>	<u>184,956</u>	<u>198,944</u>	<u>213,997</u>	<u>213,475</u>	<u>213,475</u>
Material and Supplies:						
101-701-000-752.000 Office Supplies	2,006	5,401	1,900	1,700	2,000	2,000
	<u>2,006</u>	<u>5,401</u>	<u>1,900</u>	<u>1,700</u>	<u>2,000</u>	<u>2,000</u>
Contractual and Other:						
101-701-000-802.000 Planning Services (RIIPC)	9,829	9,054	10,100	8,454	10,500	10,500
101-701-000-818.000 Contractual Services	10,332	10,334	200	200	200	200
101-701-000-853.000 Telephone	2,451	2,464	2,900	2,116	2,200	2,200
101-701-000-861.000 Auto Allowance	2,400	2,400	2,040	2,400	2,400	2,400
101-701-000-900.000 Printing & Publishing	2,555	2,886	2,750	5,000	6,000	6,000
101-701-000-910.000 Education & Training	725	0	4,740	4,000	4,780	4,780
101-701-000-913.000 Travel	0	0	8,700	3,000	7,900	7,900
101-701-000-915.000 Memberships & Dues	851	1,789	2,200	2,200	2,350	2,350
101-701-000-932.000 Vehicle Maintenance	0	675	500	0	0	0
101-701-000-963.000 Miscellaneous	0	0	0	500	500	500
	<u>29,143</u>	<u>29,602</u>	<u>34,130</u>	<u>27,870</u>	<u>36,830</u>	<u>36,830</u>
Planning	<u>259,249</u>	<u>219,959</u>	<u>234,974</u>	<u>243,567</u>	<u>252,305</u>	<u>252,305</u>

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 728 Economic Development

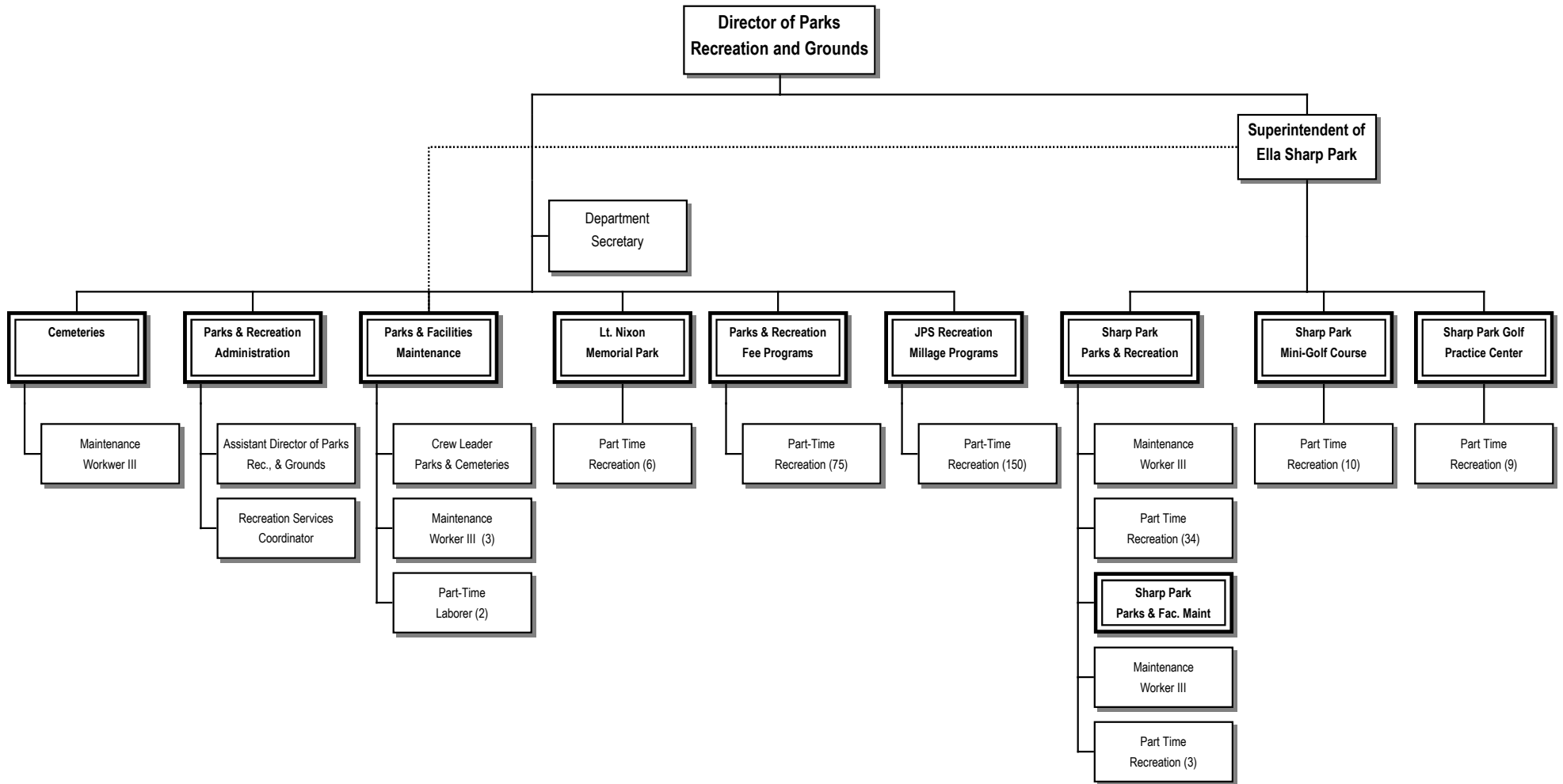
Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Contractual and Other:						
101-728-000-818.049 Planning, Eng. & Design	19,690	34,241	40,000	40,000	50,000	50,000
101-728-000-818.728 Hayes Hotes-Technical Assist	0	100,000	0	0	0	0
101-728-000-880.000 Community Promotion	54,965	56,472	80,000	80,000	85,000	85,000
101-728-000-915.000 Memberships and Dues	135	305	500	500	500	500
101-728-000-930.002 Bldg. Maint.-Hayes	11,836	13,908	11,900	11,900	11,900	11,900
	<u>86,626</u>	<u>204,926</u>	<u>132,400</u>	<u>132,400</u>	<u>147,400</u>	<u>147,400</u>
Capital Outlay:						
101-728-000-971.000 Land Acquisition	53,590	5,025	0	0	0	0
	<u>53,590</u>	<u>5,025</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Economic Development	<u>140,216</u>	<u>209,951</u>	<u>132,400</u>	<u>132,400</u>	<u>147,400</u>	<u>147,400</u>



City of Jackson
Fiscal Year 2023/24 Proposed Budget
General Fund
Parks, Recreation & Grounds Summary

Activity #	Activity Name	Adopted Budget
101-752	Parks, Recreation & Grounds Admin.	\$ 321,986
101-758	Lt. Nixon Memorial Park	137,729
101-771	Parks & Facilities Maintenance	<u>910,352</u>
General Fund Total - Parks, Recreation & Grounds		<u><u>\$ 1,370,067</u></u>

City of Jackson Parks, Recreation & Grounds Activity Personnel Chart



City of Jackson
Fiscal Year 2023/24 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		148,635
014	Assistant Director-Parks, Rec. & Grnds.	1		100,665
020	Director of Parks, Recreation & Grounds	1		136,637
307	Department Secretary	1		58,520
Activity Total		5		444,457
Less: Assistant Director 100% to Fund #297				-100,665
Dir. of Parks, Recreation & Grounds 20% to Fund #297				-27,400
Recreation Services Coordinator (1) 100% to Fund #297				-79,843
Activity Total				236,549

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 752 Parks, Recreation & Grounds Administration

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
101-752-000-703.000 Salaries and Wages	230,431	226,521	218,202	225,022	236,549	236,549
101-752-000-707.000 Wages-Temporary	230	0	0	0	0	0
101-752-000-708.000 Unemployment	15	108	105	105	31	31
101-752-000-709.000 Employers FICA	16,861	17,080	17,775	18,150	18,155	18,155
101-752-000-713.000 Overtime	338	370	300	300	300	300
101-752-000-715.000 Pension-General	26,742	27,755	28,540	28,540	26,107	26,107
101-752-000-716.000 Pension - MERS DC	2,612	2,384	2,720	3,000	2,760	2,760
101-752-000-716.001 Retirement-Contractual	321	0	0	0	0	0
101-752-000-718.000 Health Insurance	6,615	7,058	10,927	8,000	11,058	11,058
101-752-000-723.000 Health Ins.-MERS HSA	2,135	1,850	1,850	2,000	3,100	3,100
101-752-000-724.000 Workers Compensation	1,497	1,559	3,852	2,000	1,543	1,543
101-752-000-725.000 Other Fringe Benefits	1,180	1,350	2,646	1,500	3,133	3,133
	<u>288,977</u>	<u>286,035</u>	<u>286,917</u>	<u>288,617</u>	<u>302,736</u>	<u>302,736</u>
Material and Supplies:						
101-752-000-752.000 Office Supplies	2,625	-78	3,500	3,500	3,500	3,500
101-752-000-761.000 Program Supplies	72	-2,965	3,000	3,000	3,000	3,000
101-752-000-761.010 Prog. Supplies-MLK Ctr.	1,380	193	0	0	0	0
	<u>4,077</u>	<u>-2,850</u>	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>
Contractual and Other:						
101-752-000-818.000 Contractual Services	680	219	1,200	1,500	1,500	1,500
101-752-000-853.000 Telephone	4,219	2,799	5,000	5,000	5,000	5,000
101-752-000-861.000 Auto Allowance	33	0	100	75	100	100
101-752-000-908.002 Residency Allowance	1,800	1,800	1,800	1,800	1,800	1,800
101-752-000-910.000 Education & Training	0	0	4,000	3,000	4,000	4,000
101-752-000-931.001 Equipment Maintenance	0	0	150	175	150	150
101-752-000-931.002 Office Equipment Maintenance	0	0	200	200	200	200
101-752-000-963.999 Purchase Card Clearing	0	-18	0	0	0	0
	<u>6,732</u>	<u>4,800</u>	<u>12,450</u>	<u>11,750</u>	<u>12,750</u>	<u>12,750</u>
Parks, Recreation & Grounds Admin.	<u>299,786</u>	<u>287,985</u>	<u>305,867</u>	<u>306,867</u>	<u>321,986</u>	<u>321,986</u>

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 758 Lt. Nixon Memorial Park

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
101-758-000-707.000 Wages-Temporary	0	29,550	15,360	19,000	19,000	19,000
101-758-000-708.000 Unemployment	0	0	234	75	75	75
101-758-000-709.000 Employers FICA	0	0	1,224	1,454	1,454	1,454
101-758-000-724.000 Workers Compensation	0	0	2,808	500	500	500
	<u>0</u>	<u>29,550</u>	<u>19,626</u>	<u>21,029</u>	<u>21,029</u>	<u>21,029</u>
Material and Supplies:						
101-758-000-753.000 Chemicals	0	98	4,000	10,000	10,000	10,000
101-758-000-761.000 Program Supplies	0	1,214	500	1,000	1,000	1,000
101-758-000-761.002 Program Supplies-Resale	0	0	5,000	2,500	0	0
101-758-000-776.000 Custodial Supplies	0	0	100	100	100	100
101-758-000-778.000 Equipment Maint. Supplies	0	1,825	1,000	1,000	1,000	1,000
	<u>0</u>	<u>3,137</u>	<u>10,600</u>	<u>14,600</u>	<u>12,100</u>	<u>12,100</u>
Contractual and Other:						
101-758-000-818.000 Contractual Services	1,666	3,398	30,000	55,000	65,000	65,000
101-758-000-853.000 Telephone	629	369	650	600	600	600
101-758-000-924.000 Utilities	10,528	14,696	19,000	19,000	19,000	19,000
101-758-000-930.000 Building Maintenance	925	17,557	10,000	10,000	10,000	10,000
101-758-000-931.001 Equipment Maintenance	0	1,010	10,600	10,000	10,000	10,000
	<u>13,748</u>	<u>37,030</u>	<u>70,250</u>	<u>94,600</u>	<u>104,600</u>	<u>104,600</u>
Lt. Nixon Memorial Park	13,748	69,717	100,476	130,229	137,729	137,729

Personnel Schedule

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department:</i>		<i>Lt. Nixon Memorial Park</i>			
<i>Fund-Activity:</i>		<i>101-758</i>			
PT		Part Time - Recreation		<u>6</u>	<u>19,000</u>

City of Jackson
Fiscal Year 2023/24 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		244,173
307	Crew Leader-Parks & Cemeteries	1		64,976
PT	Part Time - Parks		2	12,000
		<u>6</u>	<u>2</u>	<u>321,149</u>
	Add: Maintenance Worker III from # 208-771 (50%)			21,893
	Less: Crew Leader-Parks & Cemeteries to 101-567 (50%)			<u>-32,488</u>
	Activity Total			<u><u>310,554</u></u>

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 771 Parks and Facilities Maintenance

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
101-771-000-702.000 Termination Pay	252	0	0	0	0	0
101-771-000-703.000 Salaries and Wages	171,753	226,663	270,091	275,091	298,554	298,554
101-771-000-707.000 Wages-Temporary	4,829	6,332	0	5,000	12,000	12,000
101-771-000-708.000 Unemployment	25	177	194	194	56	56
101-771-000-709.000 Employers FICA	13,594	18,242	24,749	25,900	20,610	20,610
101-771-000-713.000 Overtime	15,857	30,197	24,000	30,000	30,000	30,000
101-771-000-715.000 Pension-General	22,920	27,877	37,882	37,882	28,351	28,351
101-771-000-716.000 Pension - MERS DC	1,083	2,044	4,101	5,000	2,190	2,190
101-771-000-718.000 Health Insurance	32,560	50,599	57,308	57,308	47,999	47,999
101-771-000-723.000 Health Ins.-MERS HSA	1,707	2,828	5,550	5,550	4,875	4,875
101-771-000-724.000 Workers Compensation	2,055	2,659	7,242	5,000	4,327	4,327
101-771-000-725.000 Other Fringe Benefits	797	1,075	4,567	2,000	3,940	3,940
	<u>267,432</u>	<u>368,693</u>	<u>435,684</u>	<u>448,925</u>	<u>452,902</u>	<u>452,902</u>
Material and Supplies:						
101-771-000-759.000 Gasoline	4,035	5,282	5,000	7,000	7,000	7,000
101-771-000-761.000 Program Supplies	2,341	685	1,000	600	1,000	1,000
101-771-000-773.000 Laundry	3,088	3,446	3,000	3,500	5,000	5,000
101-771-000-776.000 Custodial Supplies	1,530	2,749	3,000	2,500	3,000	3,000
101-771-000-778.000 Equipment Maint. Supplies	20,618	17,819	15,000	22,000	18,000	18,000
101-771-000-783.000 Seed And Sod	835	3,389	3,000	500	2,000	2,000
	<u>32,447</u>	<u>33,370</u>	<u>30,000</u>	<u>36,100</u>	<u>36,000</u>	<u>36,000</u>
Contractual and Other:						
101-771-000-818.000 Contractual Services	171,095	184,769	175,000	185,000	190,000	190,000
101-771-000-853.000 Telephone	237	212	250	250	250	250
101-771-000-924.000 Utilities	73,002	87,895	73,000	75,000	75,000	75,000
101-771-000-930.000 Building Maintenance	2,697	3,494	33,000	3,000	25,000	25,000
101-771-000-931.001 Equipment Maintenance	1,840	2,980	3,000	3,000	3,000	3,000
101-771-000-932.000 Vehicle Maintenance	3,870	3,187	3,000	3,000	3,000	3,000
101-771-000-947.000 Vehicle Rental/Lease	0	0	43,200	43,200	43,200	43,200
	<u>252,741</u>	<u>282,537</u>	<u>330,450</u>	<u>312,450</u>	<u>339,450</u>	<u>339,450</u>
Capital Outlay:						
101-771-000-975.063 Park Imp.- Citywide	57,648	55,313	40,000	50,000	50,000	50,000
101-771-000-981.000 Vehicles/Enterprise Lease	3,039	2,990	0	3,000	3,000	3,000
101-771-000-985.000 Machinery & Equipment	6,205	0	0	0	29,000	29,000
	<u>66,892</u>	<u>58,303</u>	<u>40,000</u>	<u>53,000</u>	<u>82,000</u>	<u>82,000</u>
Parks And Facilities Maintenance	<u>619,512</u>	<u>742,903</u>	<u>836,134</u>	<u>850,475</u>	<u>910,352</u>	<u>910,352</u>

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 803 Historical District

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
101-803-000-702.000 Termination Pay	0	517	0	0	0	0
101-803-000-703.000 Salaries and Wages	7,187	7,652	8,552	9,290	9,994	9,994
101-803-000-708.000 Unemployment	1	4	4	2	2	2
101-803-000-709.000 Employers FICA	507	602	655	682	765	765
101-803-000-715.000 Pension-General	821	930	1,050	1,016	1,101	1,101
101-803-000-716.000 Pension-MERS DC	265	282	343	356	400	400
101-803-000-718.000 Health Insurance	626	621	697	714	710	710
101-803-000-723.000 Health Ins.-MERS HSA	176	168	185	182	195	195
101-803-000-724.000 Workers Compensation	22	26	55	50	48	48
101-803-000-725.000 Other Fringe Benefits	32	11	149	108	125	125
	<u>9,637</u>	<u>10,813</u>	<u>11,690</u>	<u>12,400</u>	<u>13,340</u>	<u>13,340</u>
Material and Supplies:						
101-803-000-752.000 Office Supplies	92	78	100	100	100	100
	<u>92</u>	<u>78</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	1,000	1,000	1,000
	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Historical District	<u><u>9,729</u></u>	<u><u>10,891</u></u>	<u><u>12,790</u></u>	<u><u>13,500</u></u>	<u><u>14,440</u></u>	<u><u>14,440</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 Director from Planning (10%)			<u><u>9,994</u></u>

City of Jackson
Fiscal Year 2023/24 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		52,732
020		Director of D.E.I.	1		117,664
		Activity Total	2		170,396

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 806 Diversity, Equity and Inclusion

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
101-806-000-703.000 Salaries and Wages	101,102	144,613	168,679	168,679	170,396	170,396
101-806-000-708.000 Unemployment	5	83	78	78	22	22
101-806-000-709.000 Employers FICA	7,352	10,374	12,953	12,678	13,035	13,035
101-806-000-715.000 Pension-General	11,938	17,610	20,319	19,500	18,761	18,761
101-806-000-716.000 Pension-MERS DC	0	1,158	1,374	1,808	2,109	2,109
101-806-000-718.000 Health Insurance	17,665	31,496	35,998	27,800	27,228	27,228
101-806-000-723.000 Health Ins.-MERS HSA	0	1,415	1,850	1,700	1,950	1,950
101-806-000-724.000 Workers Compensation	433	369	789	775	659	659
101-806-000-725.000 Other Fringe Benefits	524	1,866	3,095	3,095	3,103	3,103
	139,019	208,984	245,135	236,113	237,263	237,263
Material and Supplies:						
101-806-000-752.000 Office Supplies	3,255	1,627	6,000	6,000	6,000	6,000
101-806-000-791.000 Publications	0	0	1,000	1,000	1,000	1,000
	3,255	1,627	7,000	7,000	7,000	7,000
Contractual and Other:						
101-806-000-818.000 Contractual Services	14,537	5,979	5,000	5,000	158,375	158,375
101-806-000-818.065 Consumers Energy-Strong Families	0	20,746	0	0	0	0
101-806-000-853.000 Telephone	950	1,020	1,800	1,500	1,200	1,200
101-806-000-861.000 Auto Allowance	2,200	2,400	2,400	2,400	2,400	2,400
101-806-000-880.705 Comm Promo-Racial Equity Comm	0	241	15,000	15,000	15,000	15,000
101-806-000-880.706 Community Promotion-HRC	0	0	15,000	15,000	15,000	15,000
101-806-000-900.000 Printing & Publishing	214	981	1,300	1,300	1,300	1,300
101-806-000-908.002 Residency Allowance	1,800	1,800	3,600	1,800	3,600	3,600
101-806-000-910.000 Education & Training	2,100	3,530	5,000	5,000	5,000	5,000
101-806-000-913.000 Travel	0	447	1,500	3,000	3,000	3,000
101-806-000-915.000 Memberships & Dues	0	1,000	1,000	1,000	1,000	1,000
	21,801	38,144	51,600	51,000	205,875	205,875
Capital Outlay:						
101-806-000-980.000 Office Furniture	1,852	1,540	2,500	2,798	2,500	2,500
	1,852	1,540	2,500	2,798	2,500	2,500
Diversity, Equity and Inclusion	165,927	250,295	306,235	296,911	452,638	452,638

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 965 Contributions to Other Funds

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Other Financing Uses:						
101-965-000-995.208 Cont.-Sharp Park Oper. Fd	150,000	165,000	175,000	207,475	175,000	175,000
101-965-000-995.248 Cont.-DDA Operating Fd.	0	65,000	0	0	0	0
101-965-000-995.252 Cont.-Bldg. Demo. Fd.	0	120,000	0	0	0	0
101-965-000-995.282 Cont.-Lead Grant Fd.	20,990	0	0	0	0	0
101-965-000-995.386 Cont.-2018 Cap.Imp.D/S	116,047	110,967	108,429	108,429	109,102	109,102
101-965-000-995.401 Cont.-Capital Projects Fund	0	0	0	115,000	638,031	638,031
101-965-000-995.488 Cont. MLK Corridor Imp Auth	0	97,045	10,000	97,925	10,000	10,000
101-965-000-995.676 Cont.-Workers Comp. Fund	500,000	0	0	500,000	0	0
101-965-000-995.677 Cont.-Healthcare Self Ins.	400,000	0	0	750,000	0	0
	<u>1,187,037</u>	<u>558,012</u>	<u>293,429</u>	<u>1,778,829</u>	<u>932,133</u>	<u>932,133</u>
Contributions to Other Funds	<u>1,187,037</u>	<u>558,012</u>	<u>293,429</u>	<u>1,778,829</u>	<u>932,133</u>	<u>932,133</u>

(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 2023/24 Adopted Budget Analysis of Changes in Fund Balance

<i>Fund 102 Budget Stabilization Fund</i>	2020/21	2021/22	2022/23	2022/23	2023/24	2023/24
	Actual	Actual	Budget	Projected	Proposed	Adopted
Revenues	20,101	4,777	25,000	20,000	20,000	20,000
Expenditures	20,101	4,777	25,000	20,000	20,000	20,000
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 2023/24 Adopted Budget
Revenue Detail

Fund 102 Budget Stabilization Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
102-000-000-664.000 Interest	20,101	4,777	25,000	20,000	20,000	20,000
Total Revenues	20,101	4,777	25,000	20,000	20,000	20,000

Expenditure Detail

Fund 102 Budget Stabilization Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Contractual And Other:						
102-965-000-995.101 Cont.-General Fund	20,101	4,777	25,000	20,000	20,000	20,000
	20,101	4,777	25,000	20,000	20,000	20,000
Total Expenditures	20,101	4,777	25,000	20,000	20,000	20,000

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.

City of Jackson Fiscal Year 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 151 Cemetery Perpetual Maintenance Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	40,906	44,971	37,000	37,000	41,000	41,000
Expenditures	4,393	6,387	5,000	5,000	6,000	6,000
Excess of Revenues Over (Under) Expenditures	36,513	38,584	32,000	32,000	35,000	35,000
Fund Balance - Beginning of Year	1,997,792	2,034,305	2,072,889	2,072,889	2,104,889	2,104,889
Fund Balance - End of Year	2,034,305	2,072,889	2,104,889	2,104,889	2,139,889	2,139,889

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 151 Cemetery Perpetual Maintenance Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
151-000-000-642.000 Charges For Services-Sales	36,513	38,584	32,000	32,000	35,000	35,000
151-000-000-664.000 Interest	4,393	6,387	5,000	5,000	6,000	6,000
Total Revenues	40,906	44,971	37,000	37,000	41,000	41,000

Expenditure Detail

Fund 151 Cemetery Perpetual Maintenance Fund
Dept 811 Cemetery Trust

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Other Financing Uses:						
151-811-000-995.101 Cont.-General Fund	4,393	6,387	5,000	5,000	6,000	6,000
Total Expenditures	4,393	6,387	5,000	5,000	6,000	6,000

(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 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 155 Ella W. Sharp Endowment Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	4,651	(32,465)	23,850	34,264	30,850	30,850
Expenditures	15,055	14,239	23,850	34,264	30,850	30,850
Excess of Revenues Over (Under) Expenditures	(10,404)	(46,704)	0	0	0	0
Fund Balance - Beginning of Year	1,157,948	1,147,544	1,100,840	1,100,840	1,100,840	1,100,840
Fund Balance - End of Year	1,147,544	1,100,840	1,100,840	1,100,840	1,100,840	1,100,840

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 155 Ella W. Sharp Endowment Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
155-000-000-655.000 Bond Interest	14,258	13,291	23,000	33,414	30,000	30,000
155-000-000-664.000 Interest	53	223	50	50	50	50
155-000-000-666.000 Dividends	744	725	800	800	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)	-10,404	-46,704	0	0	0	0
Total Revenues	4,651	-32,465	23,850	34,264	30,850	30,850

Expenditure Detail

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Other Financing Uses:						
155-818-000-995.208 Cont.-Sharp Park Oper. Fd	15,055	14,239	23,850	34,264	30,850	30,850
Total Expenditures	15,055	14,239	23,850	34,264	30,850	30,850

(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 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 160 Lloyd E. Mount Endowment Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	1,362	(12,479)	7,000	5,598	5,600	5,600
Expenditures	5,689	5,237	7,000	5,598	5,600	5,600
Excess of Revenues Over (Under) Expenditures	(4,327)	(17,716)	0	0	0	0
Fund Balance - Beginning of Year	308,649	304,322	286,606	286,606	286,606	286,606
Fund Balance - End of Year	304,322	286,606	286,606	286,606	286,606	286,606

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 160 Lloyd E. Mount Endowment Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
160-000-000-655.000 Bond Interest	5,682	5,232	6,900	5,593	5,500	5,500
160-000-000-664.000 Interest	8	5	100	5	100	100
160-000-000-670.000 Unrealized Gain (Loss)	-4,328	-17,716	0	0	0	0
Total Revenues	1,362	-12,479	7,000	5,598	5,600	5,600

Expenditure Detail

Fund 160 Lloyd E. Mount Endowment Fund

Dept 817 Lloyd E. Mount Endowment

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Other Financing Uses:						
160-817-000-995.208 Cont.-Sharp Park Oper. Fd	5,689	5,237	7,000	5,598	5,600	5,600
Total Expenditures	5,689	5,237	7,000	5,598	5,600	5,600

Special Revenue Funds

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

(202) Major Street Fund

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

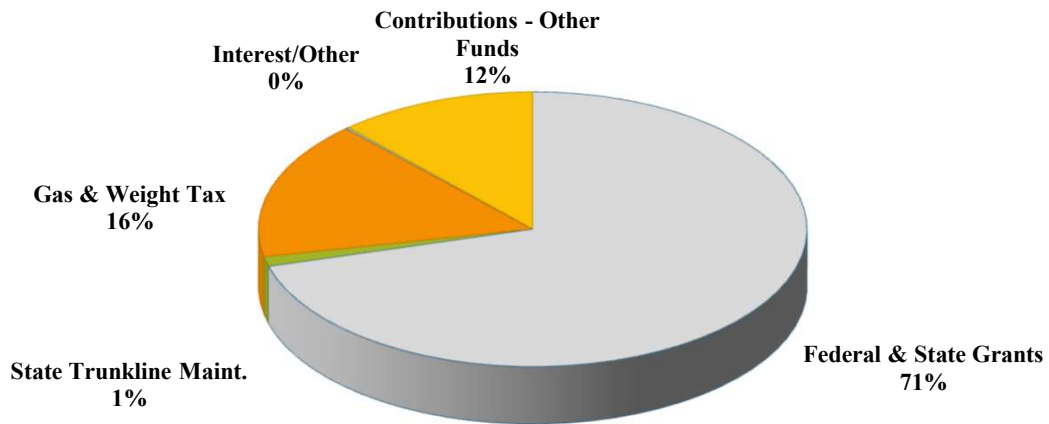
CHARACTER - This fund is to be used:

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

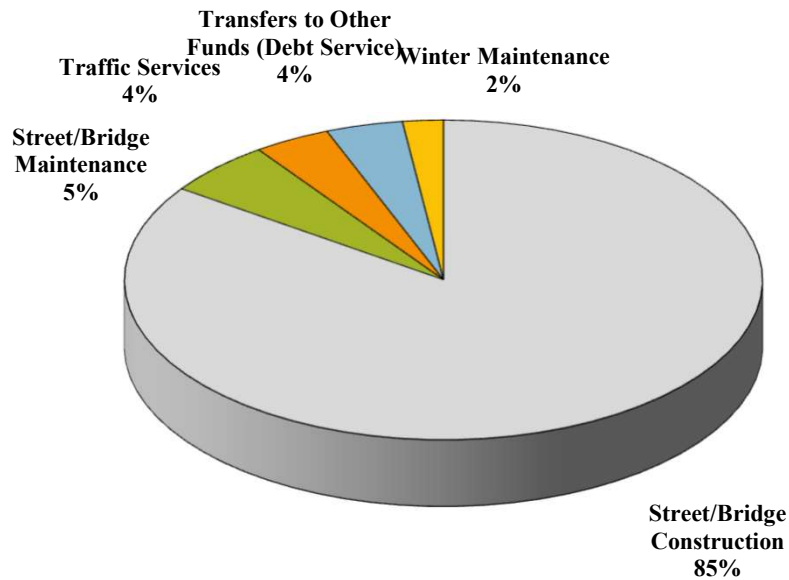
AUTHORITY - The Major Street Fund was established on July 1, 1972, as required by Act 51 of the Public Acts of 1951, as amended.

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Major Street Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2023/24 Adopted Budget
Major Street Fund
Summary of Revenues, Expenditures and Changes in Fund Balances

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues:						
Federal & State Grants	1,465,993	2,189,610	19,756,364	28,789,319	13,879,756	13,879,756
State Gas & Weight Tax	3,507,103	3,617,791	3,300,000	3,300,000	3,200,000	3,200,000
State Trunkline Maintenance	78,346	118,047	200,000	221,550	224,972	224,972
Interest	5,005	13,497	1,500	10,000	5,000	5,000
Miscellaneous	186,757	138,410	60,000	37,000	37,000	37,000
Contributions From Other Funds	2,684,119	756,363	935,645	698,292	2,306,862	2,306,862
	7,927,323	6,833,718	24,253,509	33,056,161	19,653,590	19,653,590
Expenditures:						
Street & Bridge Construction	3,701,024	2,178,506	2,038,094	2,196,580	2,135,607	2,135,607
Street & Bridge Maintenance	389,251	555,785	715,450	752,660	866,253	866,253
Traffic Services	777,064	784,152	707,223	764,066	771,819	771,819
Winter Maintenance	249,224	279,148	333,251	356,488	409,700	409,700
Trunkline Maintenance	74,842	111,402	211,272	221,550	224,972	224,972
State Highway Construction	2,835,074	3,259,330	20,033,306	29,807,829	14,667,458	14,667,458
Transfers To Other Funds	619,897	696,671	692,652	773,334	773,952	773,952
	8,646,376	7,864,994	24,731,248	34,872,507	19,849,761	19,849,761
Revenues Over (Under)						
Expenditures	(719,053)	(1,031,276)	(477,739)	(1,816,346)	(196,171)	(196,171)
Fund Balance - Beginning of Year	3,830,795	3,111,742	2,080,466	2,080,466	264,120	264,120
Fund Balance - End of Year	3,111,742	2,080,466	1,602,727	264,120	67,949	67,949

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 202 Major Street Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
202-000-000-478.000 Telecom Fee	152,036	150,663	132,000	132,000	132,000	132,000
202-000-000-501.000 Federal Grant	1,313,957	2,038,947	19,324,364	28,357,319	13,447,756	13,447,756
202-000-000-546.006 State Grant - Intercity Trail	0	0	300,000	300,000	300,000	300,000
202-000-000-569.000 Act 51 Gas & Weight Tax	3,507,103	3,617,791	3,300,000	3,300,000	3,200,000	3,200,000
202-000-000-582.005 Contrib. R2 Asset Mgt.	22,824	20,963	20,000	20,000	20,000	20,000
202-000-000-664.000 Interest	5,005	13,497	1,500	10,000	5,000	5,000
202-000-000-686.498 Trunkline Maintenance	78,346	118,047	200,000	221,550	224,972	224,972
202-000-000-687.676 Refunds & Rebates-W/Comp	29,880	0	0	0	0	0
202-000-000-687.677 Refunds & Rebates-Healthcare	21,094	0	0	0	0	0
202-000-000-688.451 Miscellaneous	65,198	2,815	25,000	2,000	2,000	2,000
202-000-000-688.463 Miscellaneous	4,380	0	0	0	0	0
202-000-000-688.474 Miscellaneous	43,381	114,632	15,000	15,000	15,000	15,000
202-000-000-699.245 Cont.-Public Imp. Fund	374,707	445,500	455,960	467,335	497,083	497,083
202-000-000-699.286 Cont.-CDBG Fund	187,127	76,185	0	0	0	0
202-000-000-699.425 Cont.-2017 MTF Bond Cont.	776,383	0	0	0	0	0
202-000-000-699.426 Cont.-2024 MTF Bond Cont.	0	0	0	0	1,597,101	1,597,101
202-000-000-699.486 Cont.-2018 Cap. Imp. Bond	1,204,518	0	0	0	0	0
202-000-000-699.895 Cont.-Special Assessmt. Fd.	141,384	234,678	479,685	230,957	212,678	212,678
Total Revenues	7,927,323	6,833,718	24,253,509	33,056,161	19,653,590	19,653,590

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 451 Street & Bridge Construction

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
202-451-000-703.000 Salaries and Wages	109,659	108,422	177,744	145,817	162,148	162,148
202-451-000-707.000 Wages-Temporary	1,718	486	2,160	1,718	2,700	2,700
202-451-000-708.000 Unemployment Comp.	6	39	94	14	27	27
202-451-000-709.000 Employers FICA	7,987	8,096	13,763	11,286	12,611	12,611
202-451-000-713.000 Overtime	57	131	0	0	0	0
202-451-000-715.000 Pension-General	13,118	13,792	21,809	16,054	17,853	17,853
202-451-000-716.000 Pension - MERS DC	419	580	3,691	509	2,571	2,571
202-451-000-718.000 Health Insurance	14,314	17,151	45,486	20,787	28,696	28,696
202-451-000-723.000 Health Ins. - MERS HSA	397	522	2,707	428	1,908	1,908
202-451-000-724.000 Workers Compensation	290	322	1,604	715	688	688
202-451-000-725.000 Other Fringe Benefits	491	485	2,510	610	2,076	2,076
	<u>148,456</u>	<u>150,026</u>	<u>271,568</u>	<u>197,938</u>	<u>231,278</u>	<u>231,278</u>
Material and Supplies:						
202-451-000-782.000 Materials	168,222	149,564	40,000	115,000	40,000	40,000
	<u>168,222</u>	<u>149,564</u>	<u>40,000</u>	<u>115,000</u>	<u>40,000</u>	<u>40,000</u>
Contractual and Other:						
202-451-000-818.000 Contractual Services	3,294,168	1,799,282	1,598,105	1,780,070	1,746,825	1,746,825
202-451-000-943.000 Equipment Rental - MP	0	260	3,000	1,000	3,000	3,000
202-451-000-961.641 PW Overhead	0	146	1,000	500	1,000	1,000
202-451-000-961.642 ENG Overhead	90,178	79,228	124,421	102,072	113,504	113,504
	<u>3,384,346</u>	<u>1,878,916</u>	<u>1,726,526</u>	<u>1,883,642</u>	<u>1,864,329</u>	<u>1,864,329</u>
Street Construction	3,701,024	2,178,506	2,038,094	2,196,580	2,135,607	2,135,607

<u>WORK PROJECT DETAIL</u>						
<u>Work Project Titles:</u>	Special Assessment	Fund Balance	PIF	CDBG/ Other	Bonds	Total FY Cost
Major Bridge Inspection & Engineering		22,959				22,959
Major Street Construction - Misc		73,712				73,712
Major Street Planning & Permits		170,000				170,000
Major Street GIS		10,000				10,000
Major Street CPM Program		90,287				90,287
Bridge Maint: E High #4536 over Grand River (West)		5,960				5,960
Bridge Maint: E Morrell #4538 over Grand River		11,560				11,560
Bridge Maint: Losey #4547 over Grand River		4,280				4,280
Bridge Rehab: Ganson #4541 over Grand River (MDOT)		7,000				7,000
Bridge Rehab: Glick Hwy over Grand River (MDOT)		4,000				4,000
Bridge Rcnst: S Cooper and Grand River (MDOT)		10,000				10,000
Brown: Morrell to Michigan					87,356	87,356
Central Business District Streetscape Maintenance			36,799			36,799
E Michigan Avenue Traffic Study		36,430				36,430
East Side Trail Study		22,000				22,000
East: Plymouth to Teneyck	142,857	-60,075				82,782
East: Teneyck to Michigan	69,821	-14,633				55,188
Elm: North to Floral					47,586	47,586
Ganson: Elm to East City Limits					31,140	31,140
High: South to Executive					79,680	79,680
Intersection Realignment: Blackstone to Glick		13,225				13,225
Intersection Realignment: Blackstone to Lansing		21,341				21,341
						Continued

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

<u>WORK PROJECT DETAIL</u>						
<i>Fund 202 Major Street Fund</i>						
<i>Dept 451 Street & Bridge Construction (con't.)</i>						
<u>Work Project Titles:</u>	Special Assessment	Fund Balance	PIF	CDBG/ Other	Bonds	Total FY Cost
Lansing: Steward to Clinton					86,248	86,248
MDOT/AMRAK RR Bridge Rpl (Jackson & Michigan)		4,000				4,000
Mike Levin Landlakes Trail		4,000				4,000
MLK Equality Trail Lighting: Weatherwax to Merriman			133,221		14,237	147,458
MLK Equality Trail Recon: West to Prospect			327,063	300,000		627,063
North: Wisner to West		76,281				76,281
Safety Pavement Markings: Lansing: Clinton to North					1,156	1,156
Safety Pavement Markings: Lansing: Steward to North					1,529	1,529
Safety Signing: Clinton at Backus					1,262	1,262
Safety Signing: Clinton at Monroe					1,259	1,259
Safety Signing: Lansing to Steward					622	622
Safety Signing: North at Backus					1,175	1,175
Traffic Signal Reconstruction: Ganson at Jackson					35,998	35,998
Traffic Signal Reconstruction: Lansing at Clinton					25,076	25,076
Traffic Signal Reconstruction: Lansing at Ganson					5,000	5,000
Traffic Signal Reconstruction: Lansing at Monroe					35,015	35,015
Traffic Signal Reconstruction: Lansing at North					49,095	49,095
Traffic Signal Reconstruction: Greenwood at High		19,961				19,961
Traffic Signal Reconstruction: M50 and M106		4,000				4,000
Trail Crosswalk Enhancements					44,446	44,446
Wildwood: West to Steward					23,263	23,263
Wisner Signal Relacement at Ganson, North & Argyle		1,000				1,000
Wisner: Wildwood to Ganson					17,415	17,415
	212,678	537,288	497,083	300,000	588,558	2,135,607

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 463 Street & Bridge Maintenance

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
202-463-000-703.000 Salaries and Wages	88,518	112,946	121,837	134,021	138,042	138,042
202-463-000-708.000 Unemployment Comp.	12	69	161	240	245	245
202-463-000-709.000 Employers FICA	6,348	8,503	10,231	10,935	11,311	11,311
202-463-000-713.000 Overtime	438	3,229	11,901	8,926	9,820	9,820
202-463-000-715.000 Pension-General	10,682	14,652	16,410	17,540	16,280	16,280
202-463-000-716.000 Pension - MERS DC	1,539	2,506	2,305	3,458	3,562	3,562
202-463-000-718.000 Health Insurance	14,641	21,674	26,928	24,235	29,082	29,082
202-463-000-723.000 Health Ins. - MERS HSA	2,544	3,715	3,566	4,458	4,592	4,592
202-463-000-724.000 Workers Compensation	943	1,156	1,928	1,928	1,986	1,986
202-463-000-725.000 Other Fringe Benefits	33	-9	2,712	2,712	2,793	2,793
	125,698	168,441	197,979	208,453	217,713	217,713
Material and Supplies:						
202-463-000-782.000 Materials	21,069	112,035	115,525	133,000	155,150	155,150
	21,069	112,035	115,525	133,000	155,150	155,150
Contractual and Other:						
202-463-000-818.000 Contractual Services	632	414	52,000	11,260	62,000	62,000
202-463-000-943.000 Equipment Rental - MP	193,609	223,064	257,076	321,007	350,082	350,082
202-463-000-961.641 PW Overhead	48,243	51,831	92,870	78,940	81,308	81,308
	242,484	275,309	401,946	411,207	493,390	493,390
Street Maintenance	389,251	555,785	715,450	752,660	866,253	866,253

		<u>WORK PROJECT DETAIL</u>					(See Detail Next Page)
Work Project Titles:							
	Street Cleaning	203,541	215,960	308,025	320,738	350,315	350,315
	Maintenance C&G Street	166,649	306,534	319,950	366,425	423,950	423,950
	Catch Basin Maintenance	17,020	33,291	62,225	46,420	68,450	68,450
	Maint. No C&G Streets	2,041	0	25,250	19,077	23,538	23,538
		389,251	555,785	715,450	752,660	866,253	866,253

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

<u>WORK PROJECT DETAIL</u>							
<i>Fund 202 Major Street Fund</i>							
<i>Dept 463 Street & Bridge Maintenance (cont'd.)</i>							
Dept.	Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Street Cleaning:							
700	Machine Sweeping	37,311	39,192	103,425	83,083	113,800	113,800
701	Haul Sweepings	9,588	15,561	22,200	27,750	30,525	30,525
702	Hand Cleaning	32,133	51,982	50,400	55,440	60,990	60,990
703	Leaf Pickup/Dropoff	124,509	109,225	132,000	144,465	145,000	145,000
		<u>203,541</u>	<u>215,960</u>	<u>308,025</u>	<u>310,738</u>	<u>350,315</u>	350,315
Maintenance C&G Street:							
705	Asphalt Patching	101,725	262,708	208,800	261,500	294,680	294,680
706	Concrete Patching	0	0	2,700	2,700	9,970	9,970
707	Curb & Gutter Repair	4,434	6,272	16,900	16,900	21,090	21,090
708	Crackfill	0	0	25,000	18,775	27,500	27,500
713	Parkway Maintenance	60,490	37,554	41,550	41,550	45,710	45,710
711	Chipseal	0	0	25,000	25,000	25,000	25,000
		<u>166,649</u>	<u>306,534</u>	<u>319,950</u>	<u>366,425</u>	<u>423,950</u>	423,950
Catch Basin Maintenance:							
712	Catch Basin Work	14,204	21,960	32,225	24,420	35,450	35,450
713	Clean Catch Basins	2,816	11,331	30,000	22,000	33,000	33,000
		<u>17,020</u>	<u>33,291</u>	<u>62,225</u>	<u>46,420</u>	<u>68,450</u>	68,450
Maintenance No C&G Streets:							
714	Asphalt Patching	0	0	2,580	1,940	2,910	2,910
717	Shoulder & Gutter Repair	0	0	870	653	960	960
720	Non Motorized Maintenance	0	0	4,380	3,285	3,620	3,620
715	Bridge Maintenance	2,041	0	7,300	5,600	6,203	6,203
725	Bike Lane Sweeping	0	0	1,720	1,299	2,930	2,930
727	Insurance deductible	0	0	8,400	6,300	6,915	6,915
		<u>2,041</u>	<u>0</u>	<u>25,250</u>	<u>19,077</u>	<u>23,538</u>	23,538
		<u>389,251</u>	<u>555,785</u>	<u>715,450</u>	<u>742,660</u>	<u>866,253</u>	866,253

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 474 Traffic Services

Account Description		2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services							
202-474-000-703.000	Salaries and Wages	84,895	75,808	141,386	73,812	81,945	81,945
202-474-000-707.000	Wages-Temporary	3,596	5,257	6,480	6,571	8,100	8,100
202-474-000-708.000	Unemployment Comp.	9	53	75	8	13	13
202-474-000-709.000	Employers FICA	6,668	6,227	13,133	6,180	7,317	7,317
202-474-000-713.000	Overtime	1,673	1,115	23,812	408	5,602	5,602
202-474-000-715.000	Pension-General	10,606	9,711	20,270	8,234	9,639	9,639
202-474-000-716.000	Pension-MERS DC	915	1,343	2,936	1,471	1,299	1,299
202-474-000-718.000	Health Insurance	6,561	7,791	36,182	6,791	14,502	14,502
202-474-000-723.000	Health Ins. - MERS HSA	1,015	1,571	2,153	1,675	964	964
202-474-000-724.000	Workers Compensation	555	452	1,276	344	348	348
202-474-000-725.000	Other Fringe Benefits	380	312	1,996	208	1,049	1,049
		116,873	109,640	249,699	105,702	130,778	130,778
Material and Supplies:							
202-474-000-774.000	Small Tools	0	139	3,000	1,000	3,000	3,000
202-474-000-782.000	Materials	92,802	193,739	41,825	75,000	41,825	41,825
		92,802	193,878	44,825	76,000	44,825	44,825
Contractual and Other:							
202-474-000-818.000	Contractual Services	460,653	378,022	95,000	462,359	469,933	469,933
202-474-000-924.000	Utilities	24,641	26,401	40,000	33,000	34,000	34,000
202-474-000-931.001	Equipment Maintenance	2,419	19,074	101,060	15,000	15,000	15,000
202-474-000-943.000	Equipment Rental - MP	11,896	10,788	60,000	12,956	15,000	15,000
202-474-000-961.641	PW Overhead	21,838	10,229	4,500	5,212	4,500	4,500
202-474-000-961.642	ENG Overhead	45,942	36,120	112,139	53,837	57,783	57,783
		567,389	480,634	412,699	582,364	596,216	596,216
Traffic Services		777,064	784,152	707,223	764,066	771,819	771,819

WORK PROJECT DETAIL							
Work Project Titles:		2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
780	Tr. Eng. Office-Mjr 1/2	101,361	93,954	100,000	110,000	120,000	120,000
781	Traffic Signals-City	384,056	362,215	285,046	286,046	290,000	290,000
781C	Traffic Signals-Concord	508	1,026	500	250	500	500
781G	Traffic Signals-Grass Lake	2,110	578	2,000	2,000	2,000	2,000
781H	Traffic Signals-Hanover	191	191	200	200	200	200
781J	Traffic Signals- Jackson County	25,335	28,367	15,000	15,000	16,640	16,640
781T	Tree Trimming	19,158	18,934	20,000	30,000	40,000	40,000
782	Traffic Signs	118,824	91,436	100,000	100,000	100,000	100,000
783	Pavement Marking	75,780	69,994	77,000	85,000	95,000	95,000
784	Railroad Signals	6,256	6,001	6,500	6,000	6,500	6,500
788	Traffic Records & Studies	15,924	8,937	12,000	12,000	12,000	12,000
788A-G	JACTS Traffic Counts, Etc.	0	0	7,500	7,500	7,500	7,500
794	Street Light Inventory	27,561	102,519	81,477	110,070	81,479	81,479
		777,064	784,152	707,223	764,066	771,819	771,819

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 498 Trunkline Maintenance

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
202-498-000-703.000 Salaries and Wages	5,966	8,537	33,994	33,994	35,014	35,014
202-498-000-708.000 Unemployment Comp.	2	27	100	100	100	100
202-498-000-709.000 Employers FICA	728	1,032	3,326	3,326	3,425	3,425
202-498-000-713.000 Overtime	4,167	6,157	9,479	9,479	9,763	9,763
202-498-000-715.000 Pension-General	1,216	1,778	5,334	5,334	4,930	4,930
202-498-000-716.000 Pension - MERS DC	119	249	757	757	780	780
202-498-000-718.000 Health Insurance	1,528	2,620	17,214	17,214	17,730	17,730
202-498-000-723.000 Health Ins. - MERS HSA	157	326	1,216	1,216	1,252	1,252
202-498-000-724.000 Workers Compensation	93	118	578	578	595	595
202-498-000-725.000 Other Fringe Benefits	36	35	1,024	1,024	1,055	1,055
	<u>14,012</u>	<u>20,879</u>	<u>73,022</u>	<u>73,022</u>	<u>74,644</u>	<u>74,644</u>
Material and Supplies:						
202-498-000-782.000 Materials	22,852	43,707	50,000	56,500	55,000	55,000
	<u>22,852</u>	<u>43,707</u>	<u>50,000</u>	<u>56,500</u>	<u>55,000</u>	<u>55,000</u>
Contractual and Other:						
202-498-000-818.000 Contractual Services	14,778	14,675	16,250	16,250	17,275	17,275
202-498-000-943.000 Equipment Rental	17,456	26,120	40,500	43,150	44,445	44,445
202-498-000-961.641 PW Overhead	5,744	6,021	31,500	32,628	33,608	33,608
	<u>37,978</u>	<u>46,816</u>	<u>88,250</u>	<u>92,028</u>	<u>95,328</u>	<u>95,328</u>
Trunkline Maintenance	<u>74,842</u>	<u>111,402</u>	<u>211,272</u>	<u>221,550</u>	<u>224,972</u>	<u>224,972</u>

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 478 Winter Maintenance

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
202-478-000-703.000 Salaries and Wages	15,024	21,539	31,076	31,076	31,698	31,698
202-478-000-708.000 Unemployment Comp.	13	117	12	144	147	147
202-478-000-709.000 Employers FICA	2,286	2,748	3,791	3,791	3,867	3,867
202-478-000-713.000 Overtime	16,656	16,795	18,485	18,485	18,855	18,855
202-478-000-715.000 Pension-General	3,805	4,704	6,081	6,076	5,566	5,566
202-478-000-716.000 Pension - MERS DC	494	698	896	896	914	914
202-478-000-718.000 Health Insurance	4,933	6,551	18,879	18,879	19,257	19,257
202-478-000-723.000 Health Ins. - MERS HSA	678	913	1,130	1,130	1,153	1,153
202-478-000-724.000 Workers Compensation	265	304	764	764	779	779
202-478-000-725.000 Other Fringe Benefits	119	75	1,074	1,074	1,095	1,095
	44,273	54,444	82,188	82,315	83,331	83,331
Material and Supplies:						
202-478-000-782.000 Materials	132,549	133,784	117,940	141,050	182,718	182,718
	132,549	133,784	117,940	141,050	182,718	182,718
Contractual and Other:						
202-478-000-818.000 Contractual Services	0	0	2,915	2,915	3,000	3,000
202-478-000-943.000 Equipment Rental - MP	56,569	76,381	97,992	97,992	107,791	107,791
202-478-000-961.641 PW Overhead	15,833	14,539	32,216	32,216	32,860	32,860
	72,402	90,920	133,123	133,123	143,651	143,651
Winter Maintenance	249,224	279,148	333,251	356,488	409,700	409,700

		<u>WORK PROJECT DETAIL</u>					
Work Project Titles:							
790	Snowplowing	20,967	32,143	55,358	55,358	57,019	57,019
791	Hauling Snow	14,375	17,531	48,223	38,580	39,737	39,737
792	Salting	213,882	229,474	229,670	262,550	312,944	312,944
795	Winter Storm Cleanup	0	0	0	0	0	0
		249,224	279,148	333,251	356,488	409,700	409,700

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 505 State Highway Construction

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Contractual and Other:						
202-505-000-950.000 State Highway Const.-City	1,521,117	1,220,383	708,942	1,450,510	1,219,702	1,219,702
202-505-000-950.001 State Highway Const.-Fed/St.	1,313,957	2,038,947	19,324,364	28,357,319	13,447,756	13,447,756
	<u>2,835,074</u>	<u>3,259,330</u>	<u>20,033,306</u>	<u>29,807,829</u>	<u>14,667,458</u>	<u>14,667,458</u>
State Highway Construction	2,835,074	3,259,330	20,033,306	29,807,829	14,667,458	14,667,458

<u>WORK PROJECT DETAIL</u>					
Work Project Titles:	Fund Balance	Federal & State Grants	Bonds	Special Assessment	Total
Past MDOT Projects	13,444				13,444
Bridge Rehab: Glick Hwy over Grand River (MDOT)	12,500	612,500			625,000
Brown: Morrell to Michigan		638,402	141,564		779,966
Elm: North to Floral	-55,069	185,472		96,197	226,600
High: South to Executive	-102,699	203,807		147,892	249,000
MDOT/AMRAK RR Bridge Rpl (Jackson & Mechanic)		8,525,278			8,525,278
MLK Equality Trail: Prospect to MLK Jr Dr		203,807	45,193		249,000
North: Wisner to West	-203,434	445,971		302,327	544,864
Traffic Signal Reconstruction: Ganson at Jackson		59,997	6,666		66,663
Traffic Signal Reconstruction: Greenwood at High		151,875	71,027		222,902
Traffic Signal Reconstruction: Lansing at Monroe		58,359	6,484		64,843
Traffic Signal Reconstruction: Lansing at Ganson		15,750	1,750		17,500
Traffic Signal Reconstruction: M50 and M106		1,708,215	634,862		2,343,077
Trail Crosswalk Enhancements		363,652	40,406		404,058
Wildwood: West to Steward		157,190	34,540		191,730
Wisner: Wildwood to Ganson		117,482	26,051		143,533
	<u>(335,258)</u>	<u>13,447,757</u>	<u>1,008,543</u>	<u>546,416</u>	<u>14,667,458</u>

Fund 202 Major Street Fund
Dept 966 Transfers To Other Funds

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Other Financing Sources/Uses:						
202-966-000-995.352 Cont.-2017 MTF Bond D/S	517,655	511,679	511,890	592,572	592,068	592,068
202-966-000-995.386 Cont.-2018 Cap.Imp.Bond D/S	102,242	184,992	180,762	180,762	181,884	181,884
	<u>619,897</u>	<u>696,671</u>	<u>692,652</u>	<u>773,334</u>	<u>773,952</u>	<u>773,952</u>
*Transfers To Other Funds	619,897	696,671	692,652	773,334	773,952	773,952

(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.

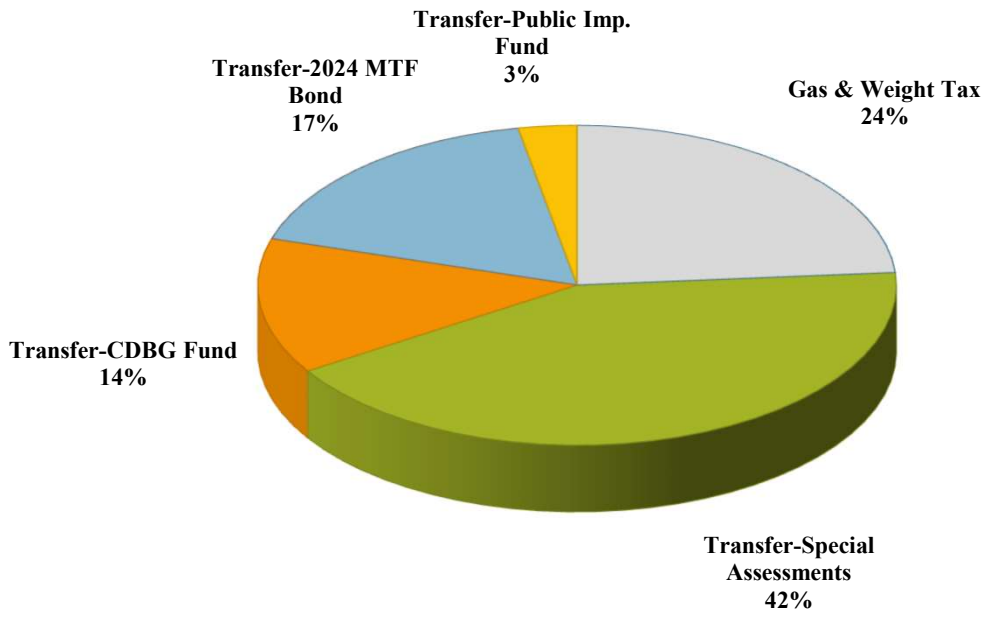
CHARACTER - This Fund is to be used:

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.

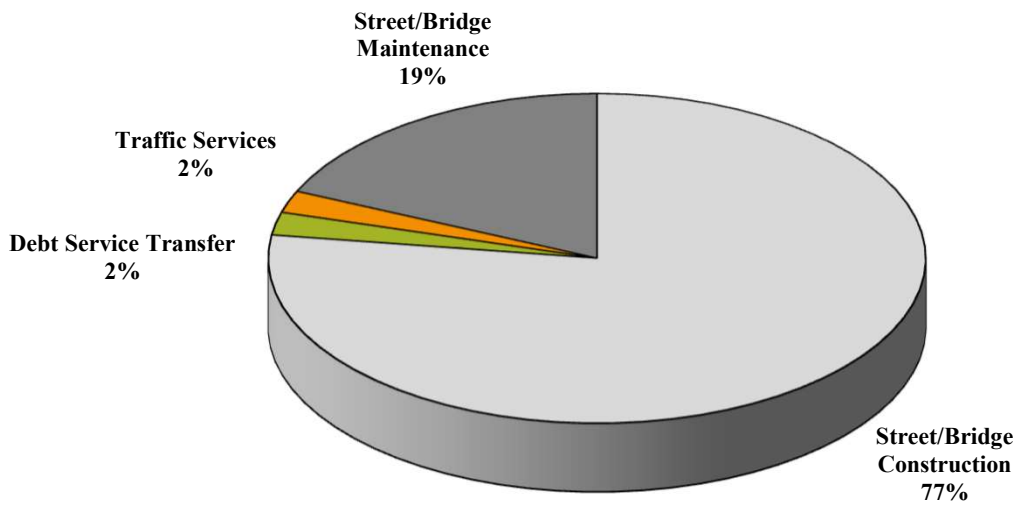
AUTHORIZATION- The Local Street Fund was established on July 1, 1972, as required by Act 51 of the Public Acts of 1951, as amended.

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Local Street Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2023/24 Adopted Budget
Local Street Fund
Summary of Revenues, Expenditures and Changes in Fund Balances

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Requested	2023/24 Proposed
Revenues:						
State Gas & Weight Tax	1,063,987	1,093,151	870,000	870,000	820,000	820,000
Interest/Miscellaneous	74,202	39,143	1,500	17,000	8,500	8,500
Contributions From Other Funds	1,150,908	687,273	2,017,876	338,334	2,632,959	2,632,959
	<u>2,289,097</u>	<u>1,819,567</u>	<u>2,889,376</u>	<u>1,225,334</u>	<u>3,461,459</u>	<u>3,461,459</u>
Expenditures:						
Street & Bridge Construction	2,214,678	1,081,444	2,926,348	981,137	3,024,035	3,024,035
Street & Bridge Maintenance	426,992	547,541	645,077	642,274	717,977	717,977
Traffic Services	633	742	59,992	3,062	84,689	84,689
Winter Maintenance	131,670	151,931	179,348	189,857	248,359	248,359
Transfers To Other Funds	103,824	89,322	87,279	87,279	87,821	87,821
	<u>2,877,797</u>	<u>1,870,980</u>	<u>3,898,044</u>	<u>1,903,609</u>	<u>4,162,881</u>	<u>4,162,881</u>
Revenues Over (Under)						
Expenditures	(588,700)	(51,413)	(1,008,668)	(678,275)	(701,422)	(701,422)
Fund Balance - Beginning of Year	<u>2,335,585</u>	<u>1,746,885</u>	<u>1,695,472</u>	<u>1,695,472</u>	<u>1,017,197</u>	<u>1,017,197</u>
Fund Balance - End of Year	<u>1,746,885</u>	<u>1,695,472</u>	<u>686,804</u>	<u>1,017,197</u>	<u>315,775</u>	<u>315,775</u>

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 203 Local Street Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
203-000-000-569.000 Act 51 Gas & Weight Tax	1,063,987	1,093,151	870,000	870,000	820,000	820,000
203-000-000-664.000 Interest	3,975	6,328	1,500	17,000	8,500	8,500
203-000-000-687.676 Refunds & Rebates-W/Comp	13,410	0	0	0	0	0
203-000-000-687.677 Refunds & Rebates-Healthcare	8,063	0	0	0	0	0
203-000-000-698.463 Miscellaneous	48,754	32,815	0	0	0	0
203-000-000-699.245 Cont.-Public Improvemt. Fd.	181,194	227,188	144,040	134,124	102,284	102,284
203-000-000-699.286 Cont.-CDBG Fund	788,734	390,306	709,615	4,208	474,211	474,211
203-000-000-699.426 Cont.-2024 MTF Bond Cont.	0	0	0	0	598,995	598,995
203-000-000-699.895 Cont.-Special Assessmt. Fd.	180,980	69,779	1,164,221	200,002	1,457,469	1,457,469
Total Revenues	2,289,097	1,819,567	2,889,376	1,225,334	3,461,459	3,461,459

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 451 Street & Bridge Construction

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services :						
203-451-000-703.000 Salaries and Wages	19,542	8,212	24,784	34,566	37,939	37,939
203-451-000-707.000 Wages -Temporary	161	0	0	0	0	0
203-451-000-708.000 Unemployment Comp.	1	5	13	3	6	6
203-451-000-709.000 Employers FICA	1,384	632	1,896	2,644	3,262	3,262
203-451-000-713.000 Overtime	2,321	0	0	0	4,700	4,700
203-451-000-715.000 Pension-General	62	1,087	3,041	3,806	4,695	4,695
203-451-000-716.000 Pension - MERS DC	3,047	2	515	0	602	602
203-451-000-718.000 Health Insurance	97	1,414	6,342	5,493	6,714	6,714
203-451-000-723.000 Health Ins. - MERS HSA	90	3	377	0	446	446
203-451-000-724.000 Workers Compensation	89	30	224	188	161	161
203-451-000-725.000 Other Fringe Benefits		40	350	146	486	486
	<u>26,794</u>	<u>11,425</u>	<u>37,542</u>	<u>46,846</u>	<u>59,011</u>	<u>59,011</u>
Material and Supplies:						
203-451-000-782.000 Materials	65,507	24,237	1,500	30,008	1,500	1,500
	<u>65,507</u>	<u>24,237</u>	<u>1,500</u>	<u>30,008</u>	<u>1,500</u>	<u>1,500</u>
Contractual and Other:						
203-451-000-818.000 Contractual Services	2,101,280	1,038,299	2,867,630	879,087	2,933,684	2,933,684
203-451-000-943.000 Equipment Rental - MP	3,534	25	500	500	500	500
203-451-000-961.641 PW Overhead	2,138	73	500	500	500	500
203-451-000-961.642 ENG Overhead	15,425	7,385	18,676	24,196	28,840	28,840
	<u>2,122,377</u>	<u>1,045,782</u>	<u>2,887,306</u>	<u>904,283</u>	<u>2,963,524</u>	<u>2,963,524</u>
Street Construction	2,214,678	1,081,444	2,926,348	981,137	3,024,035	3,024,035

<u>WORK PROJECT DETAIL</u>						
<u>Work Project Titles:</u>	Special Assessments	Fund Balance	PIF	CDBG/ Other	Bonds	Total Cost
Local St. Const.-Misc.		11,000				11,000
Local Street Planning & Permits		10,000				10,000
Local Street CPM Program		10,000				10,000
Alley: 1st E/o Jackson from Mason to Glick			66,485			66,485
Arnold: Cooper to East	118,000				11,389	129,389
Biddle: Greenwood to Williams	20,450				108,423	128,873
Blakely: Elm to Pleasant	107,325	368,254				475,579
Burr: Cooper to State	97,000				84,619	181,619
Burr: State to Waterloo	36,000				9,405	45,405
Central Business District Streetscape Maintenance			35,799			35,799
Deyo: Elm to Gorham	156,728				33,741	190,469
Dwight: Chapin to Tyson	97,511				91,237	188,748
Grinnell: Norfolk to Wildwood	158,941				12,141	171,082
McBride: Fourth to First	250,080	-56,596				193,484
						Continued

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

WORK PROJECT DETAIL

Fund 203 Local Street Fund

Dept 451 Street & Bridge Construction (cont'd.)

<u>Work Project Titles:</u>	<u>Special Assessments</u>	<u>Fund Balance</u>	<u>PIF</u>	<u>CDBG/ Other</u>	<u>Bonds</u>	<u>Total Cost</u>
Oakridge: Glen to Grovedale	60,000	81,881				141,881
Park: Burr to Ganson					62,100	62,100
Pearl: Cooper to Waterloo	339,934	-163,405				176,529
Perrine: Michigan to Pearl		65,978		195,333		261,311
Perrine: Pearl to Burr				278,878		278,878
Pigeon: Wren to Moore					24,840	24,840
Pleasant: Pringle to Deyo					36,900	36,900
Quarry: Park to Harris					29,340	29,340
Seventh: Christy to Carlton					20,880	20,880
Virginia: Waterloo through 800 Block					23,490	23,490
Wilkins: MLK to New York					13,590	13,590
Williams: Biddle to Wilkins	15,500	63,964				79,464
Woodward: Edward to A					21,240	21,240
Wren: Pigeon to Martin					15,660	15,660
	1,457,469	391,076	102,284	474,211	598,995	3,024,035

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 463 Street & Bridge Maintenance

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
203-463-000-703.000 Salaries and Wages	98,459	112,633	112,253	121,233	123,658	123,658
203-463-000-708.000 Unemployment Comp.	11	74	128	128	131	131
203-463-000-709.000 Employers FICA	6,811	8,659	9,134	9,684	9,911	9,911
203-463-000-713.000 Overtime	393	1,081	7,142	5,357	5,893	5,893
203-463-000-715.000 Pension-General	11,535	15,010	14,650	15,533	14,264	14,264
203-463-000-716.000 Pension - MERS DC	1,877	2,713	2,944	2,944	3,003	3,003
203-463-000-718.000 Health Insurance	18,388	26,062	34,647	27,718	28,272	28,272
203-463-000-723.000 Health Ins. - MERS HSA	3,135	4,178	4,712	4,712	4,806	4,806
203-463-000-724.000 Workers Compensation	1,006	1,164	1,752	1,752	1,787	1,787
203-463-000-725.000 Other Fringe Benefits	402	267	2,462	2,462	2,511	2,511
	142,017	171,841	189,824	191,523	194,236	194,236
Material and Supplies:						
203-463-000-782.000 Materials	69,780	123,783	143,875	153,700	196,250	196,250
	69,780	123,783	143,875	153,700	196,250	196,250
Contractual and Other:						
203-463-000-818.000 Contractual Services	4,544	4,897	10,000	10,000	10,000	10,000
203-463-000-943.000 Equipment Rental - MP	158,556	194,154	229,741	229,741	252,715	252,715
203-463-000-961.641 PW Overhead	52,095	52,866	71,637	57,310	64,776	64,776
	215,195	251,917	311,378	297,051	327,491	327,491
Street Maintenance	426,992	547,541	645,077	642,274	717,977	717,977

		<u>WORK PROJECT DETAIL</u>					(See Detail Next Page)
Work Project Titles:							
	Street Cleaning	119,268	129,105	213,524	187,528	203,779	203,779
	Maintenance C&G Streets	250,858	361,303	327,322	381,543	411,743	411,743
	Maintenance Catch Basins	38,410	22,259	64,775	42,265	60,680	60,680
	Maint. No C&G Streets	18,456	34,874	39,456	30,938	41,775	41,775
		426,992	547,541	645,077	642,274	717,977	717,977

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

<u>WORK PROJECT DETAIL</u>							
<i>Fund 203 Local Street Fund</i>							
<i>Dept 463 Street & Bridge Maintenance (cont'd.)</i>							
Dept.	Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Street Cleaning:							
900	Machine Sweeping	72,470	50,588	122,033	107,826	115,499	115,499
901	Haul Sweepings	14,728	28,381	41,414	35,202	40,950	40,950
902	Hand Cleaning	29,355	46,269	40,077	35,500	38,150	38,150
904	Clean Alleys	2,715	3,867	10,000	9,000	9,180	9,180
		<u>119,268</u>	<u>129,105</u>	<u>213,524</u>	<u>187,528</u>	<u>203,779</u>	203,779
Maintenance C&G Streets:							
905	Asphalt Patching	188,339	327,054	221,575	310,205	327,318	327,318
906	Concrete Patching	0	0	3,000	1,500	5,560	5,560
907	Curb & Gutter Repair	11,501	11,635	20,860	16,688	19,525	19,525
908	Crackfill	0	0	5,000	3,750	5,000	5,000
909	Parkway Maintenance	51,018	22,614	76,887	49,400	54,340	54,340
		<u>250,858</u>	<u>361,303</u>	<u>327,322</u>	<u>381,543</u>	<u>411,743</u>	411,743
Maintenance Catch Basins:							
912	Catch Basin Work	36,330	14,980	26,575	19,345	28,280	28,280
913	Clean Catch Basins	2,080	7,279	38,200	22,920	32,400	32,400
		<u>38,410</u>	<u>22,259</u>	<u>64,775</u>	<u>42,265</u>	<u>60,680</u>	60,680
Maintenance No C&G Streets:							
914	Grade & Gravel	16,029	28,810	22,289	22,180	25,625	25,625
917	Dust Prevention	2,427	6,064	4,550	4,550	5,100	5,100
918	Shoulder & Gutter Repair	0	0	8,404	2,101	6,320	6,320
922	Bridge Maintenance	0	0	4,213	2,107	4,730	4,730
		<u>18,456</u>	<u>34,874</u>	<u>39,456</u>	<u>30,938</u>	<u>41,775</u>	41,775
		<u>426,992</u>	<u>547,541</u>	<u>645,077</u>	<u>642,274</u>	<u>717,977</u>	<u>717,977</u>

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 474 Traffic Services

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
203-474-000-703.000 Salaries and Wages	326	16	24,969	500	37,938	37,938
203-474-000-708.000 Unemployment Comp.	0	0	13	0	6	6
203-474-000-709.000 Employers FICA	24	9	1,910	61	2,902	2,902
203-474-000-713.000 Overtime	0	331	0	280	0	0
203-474-000-715.000 Pension-General	39	16	3,064	101	4,177	4,177
203-474-000-716.000 Pension-MERS DC	7	0	519	6	602	602
203-474-000-718.000 Health Insurance	0	40	6,382	96	6,714	6,714
203-474-000-723.000 Health - MERS H.S.A.	10	0	380	8	446	446
203-474-000-724.000 Workers Compensation	2	1	225	4	161	161
203-474-000-725.000 Other Fringe Benefits	1	3	352	6	486	486
	<u>409</u>	<u>416</u>	<u>37,814</u>	<u>1,062</u>	<u>53,432</u>	<u>53,432</u>
Material and Supplies:						
203-474-000-782.000 Materials	0	190	1,200	500	1,200	1,200
	<u>0</u>	<u>190</u>	<u>1,200</u>	<u>500</u>	<u>1,200</u>	<u>1,200</u>
Contractual and Other:						
203-474-000-943.000 Equipment Rental - MP	138	38	3,500	500	3,500	3,500
203-474-000-961.641 DPW Overhead	86	98	0	715	0	0
203-474-000-961.642 ENG Overhead	0	0	17,478	285	26,557	26,557
	<u>224</u>	<u>136</u>	<u>20,978</u>	<u>1,500</u>	<u>30,057</u>	<u>30,057</u>
Capital Outlay:						
Traffic Services	633	742	59,992	3,062	84,689	84,689

		<u>WORK PROJECT DETAIL</u>					
Work Project Titles:							
980	Traffic Office -1/2 Local St.	0	0	5,000	0	0	0
981	Traffic Signs	633	742	54,992	3,062	84,689	84,689
		<u>633</u>	<u>742</u>	<u>59,992</u>	<u>3,062</u>	<u>84,689</u>	<u>84,689</u>

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 478 Winter Maintenance

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services						
203-478-000-703.000 Salaries and Wages	13,576	18,824	22,627	22,627	23,080	23,080
203-478-000-708.000 Unemployment Comp.	7	71	102	102	104	104
203-478-000-709.000 Employers FICA	1,148	1,609	2,259	2,259	2,304	2,304
203-478-000-713.000 Overtime	2,348	3,538	6,899	6,899	7,037	7,037
203-478-000-715.000 Pension-General	1,912	2,744	3,620	3,251	3,316	3,316
203-478-000-716.000 Pension - MERS DC	314	474	664	664	677	677
203-478-000-718.000 Health Insurance	2,439	3,454	9,530	9,530	9,721	9,721
203-478-000-723.000 Health Ins. - MERS HSA	434	628	674	674	687	687
203-478-000-724.000 Workers Compensation	169	200	456	456	465	465
203-478-000-725.000 Other Fringe Benefits	55	38	641	641	654	654
	<u>22,402</u>	<u>31,580</u>	<u>47,472</u>	<u>47,103</u>	<u>48,045</u>	<u>48,045</u>
Material and Supplies:						
203-478-000-782.000 Materials	55,540	58,767	57,387	70,600	122,362	122,362
	<u>55,540</u>	<u>58,767</u>	<u>57,387</u>	<u>70,600</u>	<u>122,362</u>	<u>122,362</u>
Contractual and Other:						
203-478-000-943.000 Equipment Rental - MP	44,528	53,817	52,345	54,439	59,883	59,883
203-478-000-961.641 PW Overhead	9,200	7,767	22,144	17,715	18,069	18,069
	<u>53,728</u>	<u>61,584</u>	<u>74,489</u>	<u>72,154</u>	<u>77,952</u>	<u>77,952</u>
Winter Maintenance	131,670	151,931	179,348	189,857	248,359	248,359

<u>WORK PROJECT DETAIL</u>						
Work Project Titles:						
990 Snowplowing	17,731	25,667	38,958	38,958	42,073	42,073
991 Hauling Snow	14,648	8,586	17,136	17,136	17,993	17,993
992 Salting	99,291	117,678	123,254	133,763	188,293	188,293
	<u>131,670</u>	<u>151,931</u>	<u>179,348</u>	<u>189,857</u>	<u>248,359</u>	<u>248,359</u>

Fund 203 Local Street Fund
Dept 966 Transfers To Other Funds

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Other Financing Sources/Uses:						
203-966-000-995.386 Cont.-2018 Cap.Imp.Bond D/S	103,824	89,322	87,279	87,279	87,821	87,821
	<u>103,824</u>	<u>89,322</u>	<u>87,279</u>	<u>87,279</u>	<u>87,821</u>	<u>87,821</u>
Transfers To Other Funds	103,824	89,322	87,279	87,279	87,821	87,821

(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".



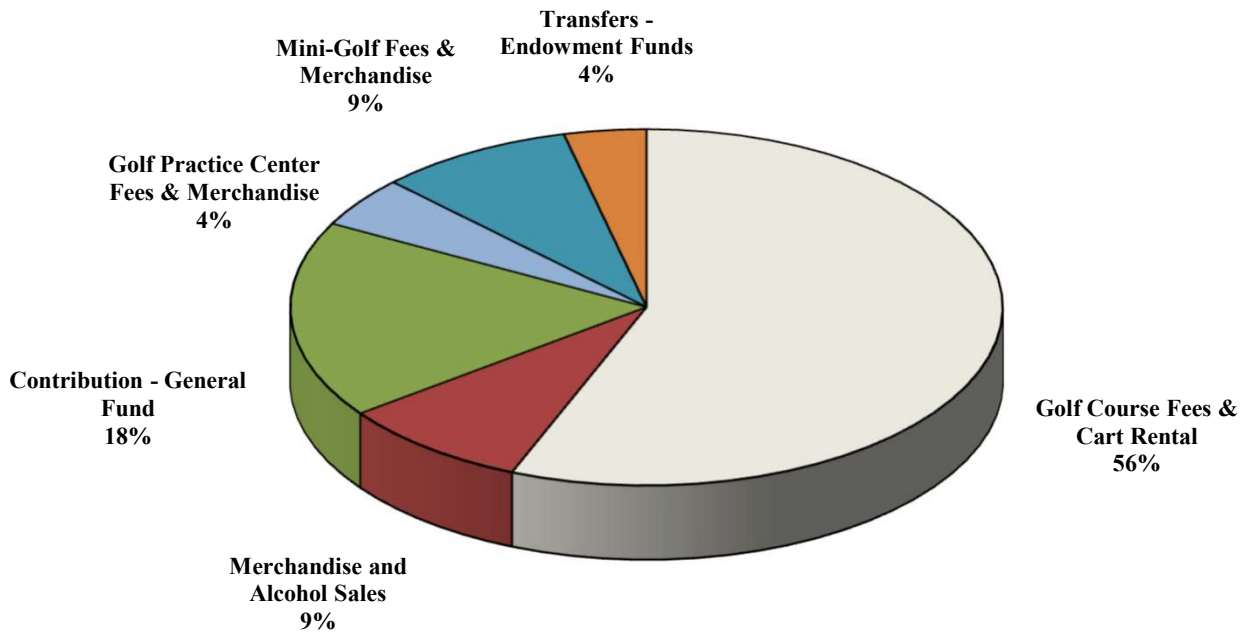
City of Jackson Fiscal Year 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 208 Ella W. Sharp Park Operating Fund

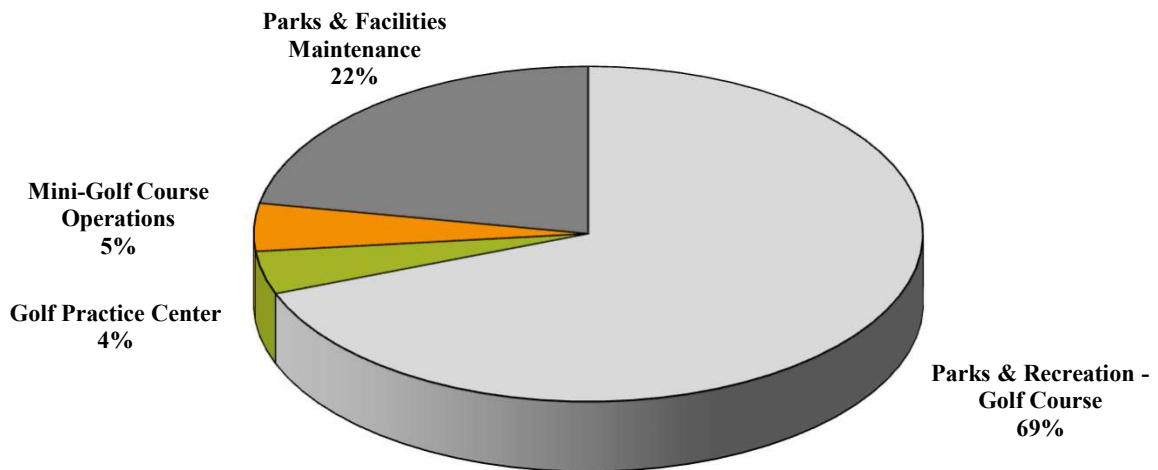
	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues:						
General	589,383	541,971	569,250	588,575	632,500	632,500
Golf Practice Center	31,986	41,102	42,500	47,700	45,000	45,000
Sharp Park Mini-Golf Course	88,879	75,792	104,000	97,750	86,500	86,500
Parks & Facilities Maintenance	170,744	184,476	205,850	247,337	211,450	211,450
	<u>880,992</u>	<u>843,341</u>	<u>921,600</u>	<u>981,362</u>	<u>975,450</u>	<u>975,450</u>
Expenditures:						
Parks & Recreation	576,788	676,554	695,699	744,933	681,276	681,276
Golf Practice Center	22,218	15,878	41,865	41,865	40,727	40,727
Mini-Golf Course	18,084	18,544	45,807	45,807	45,379	45,379
Parks & Facilities Maintenance	148,766	186,108	203,370	216,048	217,450	217,450
	<u>765,856</u>	<u>897,084</u>	<u>986,741</u>	<u>1,048,653</u>	<u>984,832</u>	<u>984,832</u>
Excess of Revenues Over (Under) Expenditures	115,136	(53,743)	(65,141)	(67,291)	(9,382)	(9,382)
Fund Balance - Beginning of Year	42,801	157,937	104,194	104,194	36,903	36,903
Fund Balance - End of Year	<u>157,937</u>	<u>104,194</u>	<u>39,053</u>	<u>36,903</u>	<u>27,521</u>	<u>27,521</u>

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Ella Sharp Park Operating Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 208 Ella W. Sharp Park Operating Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<i>Dept 000 General (Incl. Golf Course):</i>						
208-000-000-644.001 Golf Balls-Tees-Pullcarts	13,634	14,392	16,500	16,500	17,500	17,500
208-000-000-644.002 Merchandise	34,432	31,351	35,000	35,000	37,500	37,500
208-000-000-644.003 Golf Cart Rental	198,401	172,815	195,000	195,000	205,000	205,000
208-000-000-645.001 Golf Fees	306,039	270,074	285,000	297,500	325,000	325,000
208-000-000-645.008 Concessions-Alcohol Sales	36,749	39,268	37,500	44,000	47,000	47,000
208-000-000-664.000 Interest	128	287	250	575	500	500
208-000-000-688.000 Miscellaneous	0	13,784	0	0	0	0
	589,383	541,971	569,250	588,575	632,500	632,500
<i>Dept 753 Golf Practice Center:</i>						
208-753-000-644.002 Merchandise	514	1,024	1,500	6,200	1,500	1,500
208-753-000-645.001 Golf Fees	31,472	40,078	41,000	41,500	43,500	43,500
	31,986	41,102	42,500	47,700	45,000	45,000
<i>Dept 754 Sharp Park Mini-Golf Course:</i>						
208-754-000-644.002 Merchandise	8,454	4,509	9,000	8,000	6,500	6,500
208-754-000-645.001 Golf Fees	80,425	71,283	95,000	89,750	80,000	80,000
	88,879	75,792	104,000	97,750	86,500	86,500
<i>Dept 771 Parks & Facilities Maintenance:</i>						
208-771-000-699.101 Contribution - General Fund	150,000	165,000	175,000	207,475	175,000	175,000
208-771-000-699.155 Cont.-Sharp Pk. Endow. Fd.	15,055	14,239	23,850	34,264	30,850	30,850
208-771-000-699.160 Cont.-L. Mount Endow. Fd.	5,689	5,237	7,000	5,598	5,600	5,600
	170,744	184,476	205,850	247,337	211,450	211,450
Total Revenues	880,992	843,341	921,600	981,362	975,450	975,450

City of Jackson
Fiscal Year 2023/24 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		100,671
306	Maintenance Worker III	1		54,245
PT	Part Time - Recreation		34	162,823
		<u>2</u>	<u>34</u>	<u>317,739</u>
Less: To 208-771 - Superintendent of Ella Sharp Park (50%)				-50,336
To 208-771 - Maintenance Worker III (50%)				<u>-27,123</u>
Activity Total				<u><u>240,280</u></u>

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
208-751-000-702.000 Termination Pay	0	0	0	0	0	0
208-751-000-703.000 Salaries and Wages	70,091	74,346	73,363	73,363	77,458	77,458
208-751-000-707.000 Wages-Temporary	155,061	173,714	161,932	175,000	162,822	162,822
208-751-000-708.000 Unemployment Comp.	88	318	1,248	1,248	314	314
208-751-000-709.000 Employers FICA	17,025	18,953	18,464	19,459	18,841	18,841
208-751-000-713.000 Overtime	6,178	6,972	6,000	6,000	6,000	6,000
208-751-000-715.000 Pension-General	9,140	9,949	9,738	9,738	9,189	9,189
208-751-000-716.000 Pension - MERS DC	827	937	2,868	994	994	994
208-751-000-718.000 Health Insurance	11,964	13,299	13,402	13,402	20,130	20,130
208-751-000-723.000 Health - MERS HSA	925	920	925	925	975	975
208-751-000-724.000 Workers Compensation	2,116	2,343	4,239	4,655	1,810	1,810
208-751-000-725.000 Other Fringe Benefits	251	403	1,153	1,153	1,143	1,143
	<u>273,666</u>	<u>302,154</u>	<u>293,332</u>	<u>305,937</u>	<u>299,676</u>	<u>299,676</u>
Material and Supplies:						
208-751-000-759.000 Gasoline	6,209	13,964	10,000	15,000	15,000	15,000
208-751-000-761.000 Program Supplies	13,124	18,231	10,000	18,500	15,000	15,000
208-751-000-761.002 Program Supplies for Resale	134,174	133,927	140,000	135,000	135,000	135,000
208-751-000-773.000 Laundry	1,512	1,340	1,700	1,700	1,700	1,700
208-751-000-776.000 Custodial Supplies	4,402	2,597	4,000	4,000	4,000	4,000
208-751-000-778.000 Equipment Maint Supplies	16,169	29,817	18,000	18,000	18,000	18,000
208-751-000-783.000 Seed and Sod	16,467	30,437	27,000	27,000	30,000	30,000
	<u>192,057</u>	<u>230,313</u>	<u>210,700</u>	<u>219,200</u>	<u>218,700</u>	<u>218,700</u>
Contractual and Other:						
208-751-000-810.000 Banking Costs-EPAY	23,561	21,820	25,000	25,000	25,000	25,000
208-751-000-818.000 Contractual Services	0	0	0	0	0	0
208-751-000-853.000 Telephone	9,050	13,288	9,750	13,500	13,500	13,500
208-751-000-924.000 Utilities	34,645	33,959	37,000	37,000	37,000	37,000
208-751-000-930.000 Building Maintenance	20,984	31,012	17,500	20,000	20,000	20,000
208-751-000-931.001 Equipment Maintenance	794	944	1,750	1,750	1,750	1,750
208-751-000-932.000 Vehicle Maintenance	178	916	1,500	1,500	1,500	1,500
208-751-000-935.000 Insurance	6,300	4,062	8,000	8,000	3,227	3,227
208-751-000-940.000 Rentals	0	0	0	0	0	0
208-751-000-944.661 Equipment Lease - MP	5,781	0	21,192	10,596	22,698	22,698
	<u>101,293</u>	<u>106,001</u>	<u>121,692</u>	<u>117,346</u>	<u>124,675</u>	<u>124,675</u>
Capital Outlay:						
208-751-000-974.442 Land Imp.-Forestry	0	10,450	2,500	2,500	2,500	2,500
208-751-000-977.000 Equipment	9,772	27,636	67,475	99,950	35,725	35,725
	<u>9,772</u>	<u>38,086</u>	<u>69,975</u>	<u>102,450</u>	<u>38,225</u>	<u>38,225</u>
Parks And Recreation	<u><u>576,788</u></u>	<u><u>676,554</u></u>	<u><u>695,699</u></u>	<u><u>744,933</u></u>	<u><u>681,276</u></u>	<u><u>681,276</u></u>

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
208-753-000-707.000 Wages-Temporary	19,173	12,116	35,035	35,035	35,035	35,035
208-753-000-708.000 Unemployment Comp.	12	20	351	351	99	99
208-753-000-709.000 Employers FICA	1,496	943	2,681	2,681	2,681	2,681
208-753-000-724.000 Workers Compensation	172	108	616	616	258	258
	<u>20,853</u>	<u>13,187</u>	<u>38,683</u>	<u>38,683</u>	<u>38,073</u>	<u>38,073</u>
Material And Supplies:						
208-753-000-761.000 Program Supplies	392	347	450	450	450	450
208-753-000-778.000 Equipment Maint Supplies	442	434	450	450	450	450
	<u>834</u>	<u>781</u>	<u>900</u>	<u>900</u>	<u>900</u>	<u>900</u>
Contractual And Other:						
208-753-000-853.000 Telephone	0	15	0	0	0	0
208-753-000-924.000 Utilities	531	531	850	850	850	850
208-753-000-935.000 Insurance	0	1,364	1,432	1,432	904	904
	<u>531</u>	<u>1,910</u>	<u>2,282</u>	<u>2,282</u>	<u>1,754</u>	<u>1,754</u>
Golf Practice Center	<u>22,218</u>	<u>15,878</u>	<u>41,865</u>	<u>41,865</u>	<u>40,727</u>	<u>40,727</u>

Personnel Schedule

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

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
208-754-000-707.000 Wages-Temporary	12,093	11,363	27,300	27,300	27,300	27,300
208-754-000-708.000 Unemployment Comp.	7	16	195	195	55	55
208-754-000-709.000 Employers FICA	950	858	2,089	2,089	2,089	2,089
208-754-000-724.000 Workers Compensation	109	98	480	480	201	201
	<u>13,159</u>	<u>12,335</u>	<u>30,064</u>	<u>30,064</u>	<u>29,645</u>	<u>29,645</u>
Material And Supplies:						
208-754-000-761.000 Program Supplies	596	1,106	4,500	4,500	4,500	4,500
208-754-000-778.000 Equipment Maint Supplies	0	0	0	0	0	0
	<u>596</u>	<u>1,106</u>	<u>4,500</u>	<u>4,500</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	569	362	850	850	850	850
208-754-000-924.000 Utilities	3,636	3,816	9,500	9,500	9,500	9,500
208-754-000-931.001 Equipment Maintenance	0	75	0	0	0	0
208-754-000-935.000 Insurance	124	850	893	893	884	884
	<u>4,329</u>	<u>5,103</u>	<u>11,243</u>	<u>11,243</u>	<u>11,234</u>	<u>11,234</u>
Mini-Golf Course	18,084	18,544	45,807	45,807	45,379	45,379

Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Mini-Golf Course</i>				
<i>Fund-Activity: 208-754</i>				
PT	Part Time - Recreation		10	27,300

City of Jackson
Fiscal Year 2023/24 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		43,786
PT		Part Time - Recreation		3	28,277
			<u>1</u>	<u>3</u>	<u>72,063</u>
Add:		From 208-751 - Superintendent of Ella Sharp Park (50%)			50,334
		From 208-751 - Maintenance Worker III (50%)			27,123
Less:		To 101-771 - Maintenance Worker III (50%)			-21,893
Activity Total					<u><u>127,627</u></u>

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
208-771-000-702.000 Termination Pay	0	0	0	0	0	0
208-771-000-703.000 Salaries and Wages	70,082	86,822	93,962	95,000	99,351	99,351
208-771-000-707.000 Wages-Temporary	10,742	8,531	31,341	31,341	28,276	28,276
208-771-000-708.000 Unemployment Comp.	12	100	176	176	48	48
208-771-000-709.000 Employers FICA	6,314	7,523	10,296	10,296	10,472	10,472
208-771-000-713.000 Overtime	6,177	12,808	9,250	9,250	9,250	9,250
208-771-000-715.000 Pension-General	9,138	14,674	12,665	12,665	11,957	11,957
208-771-000-716.000 Pension-MERS DC	826	2,063	3,584	1,749	1,748	1,748
208-771-000-718.000 Health Insurance	11,963	13,166	14,152	14,152	20,880	20,880
208-771-000-723.000 Health - MERS HSA	925	2,379	925	925	1,950	1,950
208-771-000-724.000 Workers Compensation	888	1,250	2,365	2,365	1,007	1,007
208-771-000-725.000 Other Fringe Benefits	371	382	1,654	1,654	2,011	2,011
	<u>117,438</u>	<u>149,698</u>	<u>180,370</u>	<u>179,573</u>	<u>186,950</u>	<u>186,950</u>
Material and Supplies:						
208-771-000-759.000 Gasoline	7,868	13,049	10,000	19,000	15,000	15,000
208-771-000-761.000 Program Supplies	0	500	0	0	0	0
208-771-000-773.000 Laundry	0	0	0	150	0	0
208-771-000-776.000 Custodial Supplies	0	0	0	75	0	0
208-771-000-778.000 Equipment Maint Supplies	4,022	1,612	4,500	4,500	4,500	4,500
208-771-000-783.000 Seed and Sod	1,212	9,503	8,000	8,000	8,000	8,000
	<u>13,102</u>	<u>24,664</u>	<u>22,500</u>	<u>31,725</u>	<u>27,500</u>	<u>27,500</u>
Contractual and Other:						
208-771-000-818.000 Contractual Services	14,195	9,548	0	2,500	0	0
208-771-000-853.000 Telephone	121	70	0	0	0	0
208-771-000-908.003 License Stipend	0	500	0	0	0	0
208-771-000-930.000 Building Maintenance	770	445	500	500	500	500
208-771-000-931.001 Equipment Maintenance	1,771	152	0	0	0	0
208-771-000-932.000 Vehicle Maintenance	1,369	1,031	0	250	0	0
	<u>18,226</u>	<u>11,746</u>	<u>500</u>	<u>3,250</u>	<u>500</u>	<u>500</u>
Capital Outlay:						
208-771-000-974.442 Land Imp.-Forestry	0	0	0	1,500	2,500	2,500
	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,500</u>	<u>2,500</u>	<u>2,500</u>
Parks & Facilities Maintenance	<u>148,766</u>	<u>186,108</u>	<u>203,370</u>	<u>216,048</u>	<u>217,450</u>	<u>217,450</u>

(213) Opioid Settlement Fund

PURPOSE - This fund is used to account for funds received from the settlement of national opiate litigation to hold the pharmaceutical entities accountable for the opioid public health epidemic.

CHARACTER - The Opioid Settlement Fund will utilize the settlement funds received to further strengthen prevention, reduce harms, and support recovery as critical steps to change the course of the drug overdose environment in the community.

AUTHORITY - TBD

City of Jackson Fiscal Year 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 213 Opioid Settlement Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	0	0	0	118,175	0	0
Expenditures	0	0	0	0	118,175	118,175
Excess of Revenues Over (Under) Expenditures	0	0	0	118,175	(118,175)	(118,175)
Fund Balance - Beginning of Year	0	0	0	0	118,175	118,175
Fund Balance - End of Year	0	0	0	118,175	0	0

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 213 Opioid Settlement Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
213-000-000-685.000 Opioid Settlement Revenue	0	0	0	118,175	0	0
Total Revenues	0	0	0	118,175	0	0

Expenditure Detail

Fund 213 Opioid Settlement Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Material and Supplies:						
213-969-000-761.000 Opioid Remediation	0	0	0	0	118,175	118,175
Total Expenditures	0	0	0	0	118,175	118,175

(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 funds 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 of 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 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 218 Affordable Housing Development Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	0	134,540	3,250,000	845,700	3,519,760	3,519,760
Expenditures	0	134,540	3,250,000	845,700	3,519,760	3,519,760
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 2023/24 Adopted Budget
Revenue Detail

Fund 218 Affordable Housing Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
218-000-000-528.279 Federal Grant - ARPA	0	134,540	3,250,000	845,700	3,519,760	3,519,760
Total Revenues	0	134,540	3,250,000	845,700	3,519,760	3,519,760

Expenditure Detail

Fund 218 Affordable Housing Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
218-736-000-703.000 Salaries and Wages	0	0	7,816	0	0	0
218-736-000-708.000 Unemployment	0	0	4	0	0	0
218-736-000-709.000 Employers FICA	0	0	601	0	0	0
218-736-000-715.000 Pension-General	0	0	495	0	0	0
218-736-000-716.000 Pension-MERS DC	0	0	314	0	0	0
218-736-000-716.001 Retirement-Contractual	0	0	114	0	0	0
218-736-000-718.000 Health Insurance	0	0	1,618	0	0	0
218-736-000-723.000 Health - MERS HSA	0	0	93	0	0	0
218-736-000-724.000 Workers Compensation	0	0	28	0	0	0
218-736-000-725.000 Other Fringe Benefits	0	0	117	0	0	0
	0	0	11,200	0	0	0
Contractual and Other:						
218-736-000-814.011 City ADR - Transitional Hsg	0	58,137	800,000	215,000	296,673	296,673
218-736-000-814.014 Pallet Shelters	0	0	0	150,400	0	0
218-736-000-818.000 Contractual Services	0	61,950	2,436,300	230,000	3,181,133	3,181,133
218-736-000-831.903 Homelessness Asst-City	0	0	0	13,000	0	0
218-736-000-831.907 Homelessness Asst-RIA	0	0	0	198,720	0	0
218-736-000-935.000 Insurane	0	0	2,500	2,500	0	0
218-736-000-956.000 Administration - AHDB	0	5,389	0	6,080	12,948	12,948
218-736-000-956.716 Administration - City	0	9,064	0	30,000	29,006	29,006
	0	134,540	3,238,800	845,700	3,519,760	3,519,760
Total Expenditures	0	134,540	3,250,000	845,700	3,519,760	3,519,760

(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 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 245 Public Improvement Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	1,202,718	1,241,881	1,269,500	1,289,000	1,371,000	1,371,000
Expenditures	1,427,562	1,250,612	1,027,676	1,504,210	1,511,115	1,511,115
Excess of Revenues Over (Under) Expenditures	(224,844)	(8,731)	241,824	(215,210)	(140,115)	(140,115)
Fund Balance - Beginning of Year	710,630	485,786	477,055	477,055	261,845	261,845
Fund Balance - End of Year	485,786	477,055	718,879	261,845	121,730	121,730

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 245 Public Improvement Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
245-000-000-402.000 Current Property Taxes	1,104,879	1,131,418	1,178,000	1,178,000	1,265,000	1,265,000
245-000-000-432.000 Payments In Lieu Of Taxes	4,568	6,024	5,500	6,000	6,000	6,000
245-000-000-441.000 Loc. Com. Stab. Share Tax	89,979	98,390	80,000	85,000	85,000	85,000
245-000-000-664.000 Interest	3,292	6,049	6,000	20,000	15,000	15,000
Total Revenues	1,202,718	1,241,881	1,269,500	1,289,000	1,371,000	1,371,000

Expenditure Detail

Fund 245 Public Improvement Fund
Dept 244 Public Improvements-General

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Capital Outlay:						
245-244-000-975.011 City Hall Improvements	146,328	0	0	0	0	0
245-244-000-975.018 Police Station Improvements	142,339	26,980	0	0	0	0
	288,667	26,980	0	0	0	0
Other Financing Uses:						
245-244-000-995.202 Cont.-Major St. Fund	374,707	445,500	455,960	467,335	497,083	497,083
245-244-000-995.203 Cont.-Local St. Fund	181,194	227,188	144,040	134,124	102,284	102,284
245-244-000-995.308 Cont.-2020 Cap Imp Bds.D/S	223,626	223,533	216,614	216,614	223,788	223,788
245-244-000-995.385 Contrib.-2016 Cap Imp D/S	142,186	143,275	144,087	144,087	145,569	145,569
245-244-000-995.386 Contrib.-2018 Cap Imp D/S	75,207	68,542	66,975	66,975	67,391	67,391
245-244-000-995.401 Contrib.- Capital Projects Fd.	141,975	115,594	0	475,075	475,000	475,000
	1,138,895	1,223,632	1,027,676	1,504,210	1,511,115	1,511,115
Total Expenditures	1,427,562	1,250,612	1,027,676	1,504,210	1,511,115	1,511,115

(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 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 246 Cortland St. Redevelopment Projects Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	498,918	10,201	2,500,000	2,501,000	500	500
Expenditures	39,837	40,021	2,520,493	2,523,391	23,527	23,527
Excess of Revenues Over (Under) Expenditures	459,081	(29,820)	(20,493)	(22,391)	(23,027)	(23,027)
Fund Balance - Beginning of Year	5,000	464,081	434,261	434,261	411,870	411,870
Fund Balance - End of Year	464,081	434,261	413,768	411,870	388,843	388,843

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 246 Cortland St. Redevelopment Projects Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
246-000-000-528.279 Federal Grant - ARPA	0	9,796	2,500,000	2,500,000	0	0
246-000-000-664.000 Interest	68	405	0	1,000	500	500
246-000-000-673.000 Sale of Fixed Assets	497,850	0	0	0	0	0
246-000-000-684.000 Other Revenue	1,000	0	0	0	0	0
Total Revenues	498,918	10,201	2,500,000	2,501,000	500	500

Expenditure Detail

Fund 246 Cortland St. Redevelopment Projects Fund

Dept 728 Economic Development

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Contractual and Other:						
246-728-000-924.000 Utilities	26,417	20,033	16,500	20,000	20,000	20,000
246-728-000-930.135 Bldg. Maint.-Vermuelens	9,893	1,105	0	0	0	0
246-728-000-930.145 Bldg. Maint.-Masonic Tem.	3,527	3,327	3,993	3,391	3,527	3,527
	<u>39,837</u>	<u>24,465</u>	<u>20,493</u>	<u>23,391</u>	<u>23,527</u>	<u>23,527</u>
Capital Outlay:						
246-728-000-975.145 Bldg. Imp.-Masonic Tem.	0	15,556	2,500,000	2,500,000	0	0
	<u>0</u>	<u>15,556</u>	<u>2,500,000</u>	<u>2,500,000</u>	<u>0</u>	<u>0</u>
Total Expenditures	39,837	40,021	2,520,493	2,523,391	23,527	23,527

(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 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 249 Building Department Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	564,142	571,225	497,500	495,180	513,400	513,400
Expenditures	450,274	469,732	597,332	609,993	638,850	638,850
Excess of Revenues Over (Under) Expenditures	113,868	101,493	(99,832)	(114,813)	(125,450)	(125,450)
Fund Balance - Beginning of Year	466,484	580,352	681,845	681,845	567,032	567,032
Fund Balance - End of Year	580,352	681,845	582,013	567,032	441,582	441,582

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

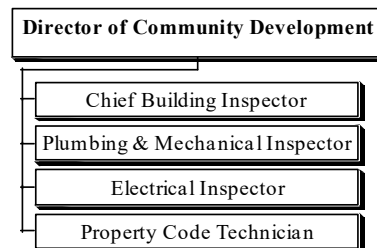
Fund 249 Building Department Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
249-000-000-476.001 Marijuana Licenses & Permits	0	46,367	0	0	0	0
249-000-000-491.001 Building	246,445	226,982	225,000	225,000	232,000	232,000
249-000-000-491.002 Electrical	121,343	116,401	110,000	105,234	115,000	115,000
249-000-000-491.003 Heating	90,338	89,966	85,000	85,000	88,000	88,000
249-000-000-491.004 Plumbing	54,119	65,244	55,000	54,828	56,000	56,000
249-000-000-491.006 Plan Reviews	18,457	24,911	18,000	16,568	18,000	18,000
249-000-000-628.004 Dangerous Bldg. Fees	3,540	-401	2,500	1,750	2,400	2,400
249-000-000-664.000 Interest	2,502	1,755	2,000	6,800	2,000	2,000
249-000-000-687.676 Refunds & Rebates-W/Comp	8,460	0	0	0	0	0
249-000-000-687.677 Refunds & Rebates-Healthcare	18,938	0	0	0	0	0
Total Revenues	564,142	571,225	497,500	495,180	513,400	513,400

City of Jackson
Fiscal Year 2023/24 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	46,350
013	Electrical Inspector	1		94,971
015	Chief Building Inspector	1		110,106
306	Property Code Technician	1		56,251
		3	1	307,678
Add:	Rehabilitation Coordinator from CDBG (30%)			23,601
	Records Mgt. Supervisor from CDBG (30%)			26,707
	Financial Analyst from CDBG (5%)			3,786
	Code Enforcement Officer I from Fund #251 (10%)			6,470
	Property Code Technician (3) from Fund # 251 (15%)			23,148
Less:	Property Code Technician to Fund # 251 (15%)			(8,288)
	Property Code Technician to AHB (15%)			(8,288)
Activity Total				374,814

Building Department - Inspection
Activity Personnel Chart



City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 249 Building Department Fund
Dept 371 Inspection

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
249-371-000-702.000	0	0	0	0	0	0
249-371-000-703.000	242,180	262,035	282,318	337,406	328,464	328,464
249-371-000-707.000	41,197	37,827	40,500	41,784	46,350	46,350
249-371-000-708.000	20	160	178	155	57	57
249-371-000-709.000	20,284	21,190	24,835	26,080	28,814	28,814
249-371-000-715.000	25,627	27,950	32,316	31,440	33,569	33,569
249-371-000-716.000	4,078	4,420	4,961	5,220	5,615	5,615
249-371-000-716.001	527	551	569	716	708	708
249-371-000-718.000	44,856	51,246	67,034	60,694	70,295	70,295
249-371-000-723.000	2,404	2,756	3,240	3,326	3,705	3,705
249-371-000-724.000	786	802	1,671	1,568	1,393	1,393
249-371-000-725.000	1,485	1,580	4,386	1,296	4,880	4,880
	<u>383,444</u>	<u>410,517</u>	<u>462,008</u>	<u>509,685</u>	<u>523,850</u>	<u>523,850</u>
Material and Supplies:						
249-371-000-752.000	7,621	8,375	10,000	15,350	16,000	16,000
249-371-000-759.000	1,175	2,185	2,500	2,758	2,850	2,850
249-371-000-768.000	18,973	4,276	15,250	15,250	15,250	15,250
249-371-000-791.000	0	420	4,000	4,000	6,400	6,400
	<u>27,769</u>	<u>15,256</u>	<u>31,750</u>	<u>37,358</u>	<u>40,500</u>	<u>40,500</u>
Contractual and Other:						
249-371-000-723.001	6,885	0	0	0	0	0
249-371-000-818.000	6,332	5,721	27,700	7,000	7,700	7,700
249-371-000-853.000	4,779	5,143	5,000	4,694	5,000	5,000
249-371-000-908.002	450	505	1,980	1,800	1,800	1,800
249-371-000-910.000	-150	2,280	8,380	8,000	7,839	7,839
249-371-000-913.000	144	2,188	13,470	10,000	12,505	12,505
249-371-000-915.000	1,525	2,165	2,890	2,800	3,635	3,635
249-371-000-931.002	0	0	900	400	900	900
249-371-000-932.000	1,275	852	2,400	2,000	2,200	2,200
249-371-000-933.000	4,140	4,269	5,000	5,000	5,600	5,600
249-371-000-935.000	5,993	5,823	6,114	5,982	6,221	6,221
249-371-000-962.000	2,393	-1,195	5,000	5,000	5,000	5,000
249-371-000-963.000	510	1,064	1,500	1,400	1,500	1,500
249-371-000-963.999	-3,702	6,271	0	0	0	0
249-371-000-995.251	0	0	14,000	0	0	0
	<u>30,574</u>	<u>35,086</u>	<u>94,334</u>	<u>54,076</u>	<u>59,900</u>	<u>59,900</u>
Capital Outlay:						
249-371-000-981.000	8,487	8,873	9,240	8,874	14,600	14,600
	<u>8,487</u>	<u>8,873</u>	<u>9,240</u>	<u>8,874</u>	<u>14,600</u>	<u>14,600</u>
Building Inspection	<u>450,274</u>	<u>469,732</u>	<u>597,332</u>	<u>609,993</u>	<u>638,850</u>	<u>638,850</u>

(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 2023/24 Adopted Budget Analysis of Changes in Fund Balance

<i>Fund 251 Housing Code Enforcement Fund</i>	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	1,154,716	1,128,619	1,157,500	1,550,000	1,045,600	1,045,600
Expenditures	1,029,309	1,085,397	1,156,790	1,294,179	1,290,495	1,290,495
Excess of Revenues Over (Under) Expenditures	125,407	43,222	710	255,821	(244,895)	(244,895)
Fund Balance - Beginning of Year	999	126,406	169,628	169,628	425,449	425,449
Fund Balance - End of Year	126,406	169,628	170,338	425,449	180,554	180,554

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

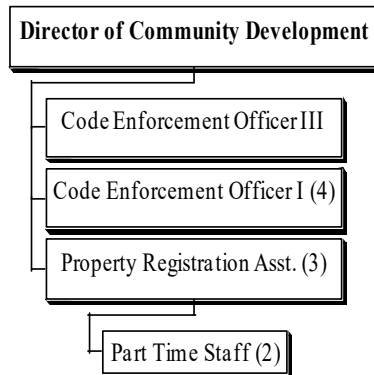
Fund 251 Housing Code Enforcement Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
251-000-000-607.001 Rental Registry Fees	203,817	93,154	201,000	140,000	50,000	50,000
251-000-000-607.002 Foreclosure Reg. Fees	20,700	24,750	20,000	25,000	20,000	20,000
251-000-000-626.251 Judicial Services - HCE	778	4,596	3,500	4,000	4,000	4,000
251-000-000-627.002 Property Monitoring Fees	61,368	85,833	75,000	80,000	75,000	75,000
251-000-000-628.001 Code Enforcement - Housing	729,849	808,068	750,000	1,200,000	810,000	810,000
251-000-000-628.002 Code Enforcement - Blight	29,068	41,027	30,000	40,000	30,000	30,000
251-000-000-664.000 Interest	3,874	4,685	3,000	7,500	4,600	4,600
251-000-000-683.002 Property Boardups	4,581	5,093	1,000	5,500	4,000	4,000
251-000-000-687.676 Refunds & Rebates-W/Comp	12,330	0	0	0	0	0
251-000-000-687.677 Refunds & Rebates-Healthcare	40,219	0	0	0	0	0
251-000-000-688.000 Miscellaneous	48,132	61,413	60,000	48,000	48,000	48,000
251-000-000-699.101 Contribution-Gen. Fund	0	0	0	0	0	0
251-000-000-699.249 Contribution-Bldg Insp Fd	0	0	14,000	0	0	0
Total Revenues	1,154,716	1,128,619	1,157,500	1,550,000	1,045,600	1,045,600

City of Jackson
Fiscal Year 2023/24 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		262,163
009	Code Enforcement Officer III	1		80,061
306	Property Registration Assistant	3		157,319
PT	Part-time staff - Blight Enforcement		2	68,200
		<u>8</u>	<u>2</u>	<u>567,743</u>
Add:	Property Code Technician from Fund # 249 (15%)			8,288
	Records Mgt. Supervisor from CDBG (70%)			62,317
	Financial Analyst from CDBG (25%)			18,930
	Rehabilitation Coordinator from CDBG (10%)			7,867
	Director of Comm. Dev. from Planning (15%)			20,495
	Part-time staff from AHB (50%)			12,695
Less:	Code Enforcement Officer I to AHB (30%)			-25,879
	(3) Property Registration Assistant to Fund # 249 (15%)			-23,149
				<u>649,307</u>

Housing Code Enforcement - Inspection
Activity Personnel Chart



City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 251 Housing Code Enforcement Fund
Dept 371 Inspection

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
251-371-000-702.000 Termination Pay	14,623	2,472	0	0	0	0
251-371-000-703.000 Salaries and Wages	546,031	471,834	503,420	593,711	568,412	568,412
251-371-000-707.000 Wages-Temporary	7,811	31,499	31,200	69,115	0	0
251-371-000-707.251 Wages-Blight Enforcement	0	0	0	0	80,895	80,895
251-371-000-708.000 Unemployment	60	397	367	250	122	122
251-371-000-709.000 Employers FICA	38,102	34,175	41,163	44,768	49,947	49,947
251-371-000-713.000 Overtime	2,410	0	0	0	0	0
251-371-000-715.000 Pension-General	39,220	40,634	50,115	41,010	43,485	43,485
251-371-000-716.000 Pension-MERS DC	11,432	11,959	17,985	14,136	16,222	16,222
251-371-000-716.001 Retirement-Contractual	5,355	4,280	4,233	4,518	6,638	6,638
251-371-000-718.000 Health Insurance	95,010	87,143	111,797	75,396	81,610	81,610
251-371-000-723.000 Health - MERS HSA	12,816	11,952	14,060	12,220	12,676	12,676
251-371-000-724.000 Workers Compensation	1,417	1,016	2,403	2,362	2,083	2,083
251-371-000-725.000 Other Fringe Benefits	3,960	3,095	9,765	3,793	10,434	10,434
	<u>778,247</u>	<u>700,456</u>	<u>786,508</u>	<u>861,279</u>	<u>872,524</u>	<u>872,524</u>
Material and Supplies:						
251-371-000-752.000 Office Supplies	10,107	15,327	20,500	20,146	20,500	20,500
251-371-000-759.000 Gasoline	4,191	6,198	6,000	10,264	10,600	10,600
251-371-000-768.000 Photocopying	0	0	500	500	500	500
251-371-000-791.000 Publications	0	150	150	220	600	600
	<u>14,298</u>	<u>21,675</u>	<u>27,150</u>	<u>31,130</u>	<u>32,200</u>	<u>32,200</u>
Contractual and Other:						
251-371-000-818.000 Contractual Services	7,424	5,901	6,500	35,000	37,000	37,000
251-371-000-818.288 Contractual Serv.-Relocation	3,353	2,928	5,000	5,000	5,000	5,000
251-371-000-818.641 Property Cleanups/Boardups	10,096	8,110	12,000	11,786	12,000	12,000
251-371-000-853.000 Telephone	7,698	8,962	9,960	9,672	10,000	10,000
251-371-000-900.000 Printing & Publishing	11,853	5,395	15,600	5,000	18,600	18,600
251-371-000-908.002 Residency Allowance	5,490	3,690	5,580	5,580	5,580	5,580
251-371-000-910.000 Education & Training	595	2,059	9,902	8,300	17,808	17,808
251-371-000-913.000 Travel	0	1,006	6,680	6,000	8,825	8,825
251-371-000-915.000 Memberships & Dues	1,226	1,871	3,080	3,000	3,565	3,565
251-371-000-931.002 Office Equipment Maintenance	0	0	600	600	600	600
251-371-000-932.000 Vehicle Maintenance	1,933	8,742	3,400	3,200	4,150	4,150
251-371-000-933.000 Software Maintenance	1,488	1,509	2,300	1,559	1,607	1,607
251-371-000-935.001 Insurance	13,829	13,838	14,530	11,573	12,036	12,036
251-371-000-935.000 Insurance-Ded. Portion	2,500	0	0	2,500	0	0
251-371-000-962.000 Uncollectible Accounts	150,101	272,423	220,000	265,000	220,000	220,000
251-371-000-963.000 Miscellaneous	1,344	4,053	4,000	4,000	5,000	5,000
	<u>218,930</u>	<u>340,487</u>	<u>319,132</u>	<u>377,770</u>	<u>361,771</u>	<u>361,771</u>
Capital Outlay:						
251-371-000-981.000 Vehicles/Enterprise Lease	17,834	22,779	24,000	24,000	24,000	24,000
	<u>17,834</u>	<u>22,779</u>	<u>24,000</u>	<u>24,000</u>	<u>24,000</u>	<u>24,000</u>
Housing Code Enforcement	1,029,309	1,085,397	1,156,790	1,294,179	1,290,495	1,290,495

(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 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 252 Building Demolitions Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	164,412	364,868	407,465	160,636	1,000	1,000
Expenditures	466,413	337,456	406,815	344,850	1,000	1,000
Excess of Revenues Over (Under) Expenditures	(302,001)	27,412	650	(184,214)	0	0
Fund Balance - Beginning of Year	458,803	156,802	184,214	184,214	0	0
Fund Balance - End of Year	156,802	184,214	184,864	0	0	0

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 252 Building Demolitions Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
252-000-000-528.279 Federal Grant - ARPA	0	0	200,000	0	0	0
252-000-000-539.252 Blight Elimination Grant	0	55,861	0	0	0	0
252-000-000-608.002 Dangerous Building Fees	0	0	2,925	0	0	0
252-000-000-664.000 Interest	699	-5,937	1,000	1,340	1,000	1,000
252-000-000-683.000 Building Demolitions	163,315	194,944	203,040	159,296	0	0
252-000-000-683.001 Property Boardups	398	0	500	0	0	0
252-000-000-699.101 Cont.-General Fund	0	120,000	0	0	0	0
	164,412	364,868	407,465	160,636	1,000	1,000

Expenditure Detail

Fund 252 Building Demolitions Fund
Dept 371 Inspection

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Contractual and Other:						
252-371-000-818.000 Contractual Services	-425	3,800	5,140	5,100	450	450
252-371-000-818.004 Building Demolitions	343,590	170,601	194,960	194,000	0	0
252-371-000-900.000 Printing & Publishing	0	0	250	250	300	300
252-371-000-962.000 Uncollectible Accounts	123,248	163,055	205,965	145,000	0	0
252-371-000-963.000 Miscellaneous	0	0	500	500	250	250
	466,413	337,456	406,815	344,850	1,000	1,000
Total Expenditures	466,413	337,456	406,815	344,850	1,000	1,000

(265) Drug Law Enforcement Fund

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

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

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

City of Jackson Fiscal Year 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 265 Drug Law Enforcement Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	14,367	28,899	15,610	20,700	20,700	20,700
Expenditures	17,728	19,301	16,702	9,830	16,338	16,338
Excess of Revenues Over (Under) Expenditures	(3,361)	9,598	(1,092)	10,870	4,362	4,362
Fund Balance - Beginning of Year	31,069	27,708	37,306	37,306	48,176	48,176
Fund Balance - End of Year	27,708	37,306	36,214	48,176	52,538	52,538

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 265 Drug Law Enforcement Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
265-000-000-642.265 Sale Of Property	0	2,743	500	500	500	500
265-000-000-664.000 Interest	68	138	110	200	200	200
265-000-000-687.676 Refunds & Rebates-W/Comp	810	0	0	0	0	0
265-000-000-688.000 Miscellaneous	13,489	26,018	15,000	20,000	20,000	20,000
Total Revenues	14,367	28,899	15,610	20,700	20,700	20,700

Expenditure Detail

Fund 265 Drug Law Enforcement Fund
Dept 333 Drug Enforcement

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
265-333-000-709.000 Employers FICA	120	121	124	65	128	128
265-333-000-713.000 Overtime	8,244	8,354	8,527	4,481	7,961	7,961
265-333-000-715.734 Pension - Police/Fire 345	8,865	9,147	7,343	4,839	7,563	7,563
265-333-000-724.000 Workers Compensation	82	84	83	45	86	86
	17,311	17,706	16,077	9,430	15,738	15,738
Material And Supplies:						
265-333-000-770.000 Miscellaneous Supplies	0	1,095	100	0	105	105
265-333-000-777.000 Narcotic Tracking Dog	402	500	480	400	495	495
	402	1,595	580	400	600	600
Contractual And Other:						
265-333-000-955.000 Forfeiture Sale Expense	15	0	45	0	0	0
	15	0	45	0	0	0
Total Expenditures	17,728	19,301	16,702	9,830	16,338	16,338

(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 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 272 SAFER Grant Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	0	192,526	524,760	562,182	525,581	525,581
Expenditures	0	192,526	524,760	562,182	525,581	525,581
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 2023/24 Adopted Budget
Revenue Detail

Fund 272 SAFER Grant Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
272-000-000-501.004 Federal Grant - FEMA	0	192,526	524,760	562,182	525,581	525,581
Total Revenues	0	192,526	524,760	562,182	525,581	525,581

Expenditure Detail

Fund 272 SAFER Grant Fund
Dept 340 Fire Suppression

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
272-340-000-703.000 Salaries and Wages	0	159,378	359,042	447,934	433,166	433,166
272-340-000-708.000 Unemployment	0	281	273	60	42	42
272-340-000-709.000 Employers FICA	0	2,242	5,206	6,495	6,281	6,281
272-340-000-716.000 Pension-MERS DC	0	4,602	10,771	13,438	12,995	12,995
272-340-000-718.000 Health Insurance	0	10,742	113,119	49,949	40,326	40,326
272-340-000-723.000 Health Ins.-MERS HSA	0	10,385	21,000	30,000	21,000	21,000
272-340-000-724.000 Workers Compensation	0	2,255	9,335	5,823	5,631	5,631
272-340-000-725.000 Other Fringe Benefits	0	2,641	6,014	8,483	6,140	6,140
Total Expenditures	0	192,526	524,760	562,182	525,581	525,581

(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 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 273 Project Safe Neighborhood Grant Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	13,486	57,189	120,969	50,129	234,542	234,542
Expenditures	13,486	57,189	120,969	50,129	234,542	234,542
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 2023/24 Adopted Budget
Revenue Detail

Fund 273 Project Safe Neighborhood Grant Fund
Dept 323 PSN Grants
Sub. Act. 220 2019/20 PSN Grants

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
273-323-220-501.000 Federal Grant	13,486	57,189	0	50,129	234,542	234,542
Total Revenues	13,486	57,189	0	50,129	234,542	234,542

Expenditure Detail

Fund 273 Project Safe Neighborhood Grant Fund
Dept 323 PSN Grants
Sub. Act. 220 2019/20 PSN Grants

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
273-323-220-709.000 FICA	55	205	0	142	1,572	1,572
273-323-220-713.000 Overtime	3,814	14,140	0	9,823	107,891	107,891
273-323-220-724.000 Workers Compensation	19	71	0	49	545	545
	3,888	14,416	0	10,014	110,008	110,008
Contractual and Other:						
273-323-220-831.065 Blackman Twp. DPS	1,750	4,920	0	4,388	18,942	18,942
273-323-220-831.066 Jackson Co. Prosecutor	245	2,554	0	688	26,513	26,513
273-323-220-831.067 Jackson Co. Sheriff	1,527	4,077	0	2,222	22,174	22,174
273-323-220-831.068 Mich. Dept. of Corrections	483	1,087	0	6,836	6,594	6,594
273-323-220-831.069 Michigan State Police	1,851	8,276	0	9,425	10,448	10,448
273-323-220-831.070 Michigan State University	3,742	15,319	0	11,266	39,863	39,863
273-323-220-910.000 Education & Training	0	6,540	0	150	0	0
273-323-220-913.000 Travel	0	0	0	5,140	0	0
	9,598	42,773	0	40,115	124,534	124,534
Total Expenditures	13,486	57,189	0	50,129	234,542	234,542

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 273 Project Safe Neighborhood Grant Fund
Dept 323 PSN Grants
Sub. Act. 221 2020/21 PSN Grants

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
273-323-221-501.000 Federal Grant	0	0	120,969	0	0	0
Total Revenues	0	0	120,969	0	0	0

Expenditure Detail

Fund 273 Project Safe Neighborhood Grant Fund
Dept 323 PSN Grants
Sub. Act. 221 2020/21 PSN Grants

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
273-323-221-703.000 Salaries	0	0	4,881	0	0	0
273-323-221-709.000 FICA	0	0	833	0	0	0
273-323-221-713.000 Overtime	0	0	31,686	0	0	0
273-323-221-724.000 Workers Compensation	0	0	173	0	0	0
	0	0	37,573	0	0	0
Contractual and Other:						
273-323-221-831.065 Blackman Twp. DPS	0	0	10,000	0	0	0
273-323-221-831.066 Jackson Co. Prosecutor	0	0	10,000	0	0	0
273-323-221-831.067 Jackson Co. Sheriff	0	0	10,000	0	0	0
273-323-221-831.068 Mich. Dept. of Corrections	0	0	10,000	0	0	0
273-323-221-831.069 Michigan State Police	0	0	10,000	0	0	0
273-323-221-831.070 Michigan State University	0	0	18,396	0	0	0
273-323-221-910.000 Education & Training	0	0	10,000	0	0	0
273-323-221-913.000 Travel	0	0	5,000	0	0	0
	0	0	83,396	0	0	0
Total Expenditures	0	0	120,969	0	0	0

(275) Byrne JAG Grant Fund

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

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

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

City of Jackson Fiscal Year 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 275 Byrne JAG Grant Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues:						
2017/18 Byrne JAG Grant	2,250	0	0	0	0	0
2019/20 Byrne JAG Grant	9,223	0	0	0	0	0
2020/21 Byrne JAG Grant	35,700	5,784	0	0	0	0
2021/22 Byrne JAG Grant	0	19,644	0	28,354	0	0
2022/23 Byrne JAG Grant	0	0	49,361	24,361	25,000	25,000
	47,173	25,428	49,361	52,715	25,000	25,000
Expenditures:						
2017/18 Byrne JAG Grant	2,250	0	0	0	0	0
2019/20 Byrne JAG Grant	9,223	0	0	0	0	0
2020/21 Byrne JAG Grant	35,700	5,784	0	0	0	0
2021/22 Byrne JAG Grant	0	19,644	0	28,354	0	0
2022/23 Byrne JAG Grant	0	0	49,361	24,361	25,000	25,000
	47,173	25,428	49,361	52,715	25,000	25,000
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 2023/24 Adopted Budget
Revenue Detail

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
275-329-218-501.000 Federal Grant	2,250	0	0	0	0	0
Total Revenues	2,250	0	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	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Capital Outlay:						
275-329-218-985.000 Machinery & Equipment	2,250	0	0	0	0	0
	2,250	0	0	0	0	0
Total Expenditures	2,250	0	0	0	0	0

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
275-329-220-501.000 Federal Grant	9,223	0	0	0	0	0
Total Revenues	9,223	0	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	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Capital Outlay:						
275-329-220-977.001 Equipment-County	9,223	0	0	0	0	0
	9,223	0	0	0	0	0
Total Expenditures	9,223	0	0	0	0	0

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
275-329-221-501.000 Federal Grant	35,700	5,784	0	0	0	0
Total Revenues	35,700	5,784	0	0	0	0

Expenditure Detail

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Capital Outlay:						
275-329-221-977.001 Equipment-County	13,750	447	0	0	0	0
275-329-221-985.000 Machinery & Equipment	21,950	5,337	0	0	0	0
	35,700	5,784	0	0	0	0
Total Expenditures	35,700	5,784	0	0	0	0

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
275-329-222-501.000 Federal Grant	0	19,644	0	28,354	0	0
Total Revenues	0	19,644	0	28,354	0	0

Expenditure Detail

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Capital Outlay:						
275-329-222-977.001 Equipment-County	0	16,532	0	854	0	0
275-329-222-985.000 Machinery & Equipment	0	3,112	0	27,500	0	0
	0	19,644	0	28,354	0	0
Total Expenditures	0	19,644	0	28,354	0	0

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 275 Byrne JAG Grant Fund
Dept 329 Byrne Grants
Sub. Act. 223 2022/23 Byrne Grants

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
275-329-223-501.000 Federal Grant	0	0	49,361	24,361	25,000	25,000
Total Revenues	0	0	49,361	24,361	25,000	25,000

Expenditure Detail

Fund 275 Byrne JAG Grant Fund
Dept 329 Byrne Grants
Sub. Act. 223 2022/23 Byrne Grants

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Contractual and Other:						
275-329-223-933.000 Blackman Twp. DPS	0	0	25,000	0	25,000	25,000
	0	0	25,000	0	25,000	25000
Capital Outlay:						
275-329-223-977.001 Equipment-County	0	0	19,151	19,151	0	0
275-329-223-985.000 Machinery & Equipment	0	0	5,210	5,210	0	0
	0	0	24,361	24,361	0	0
Total Expenditures	0	0	49,361	24,361	25,000	25,000

(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 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 278 Coronavirus Emergency Supplemental Funding Program Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	1,528	5,362	0	0	0	0
Expenditures	1,528	5,362	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 2023/24 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	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
278-312-220-501.000 Federal Grant	1,528	5,362	0	0	0	0
Total Revenues	1,528	5,362	0	0	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	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Materials and Supplies:						
278-312-220-778.000 Equipment Maint. Supplies	899	0	0	0	0	0
	899	0	0	0	0	0
Capital Outlay:						
278-312-220-985.000 Machinery & Equipment	629	5,362	0	0	0	0
	629	5,362	0	0	0	0
Total Expenditures	1,528	5,362	0	0	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 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 279 American Rescue Plan Act Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	0	161,865	200,000	65,000	75,000	75,000
Expenditures	0	161,865	200,000	65,000	75,000	75,000
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 2023/24 Adopted Budget
Revenue Detail

Fund 279 American Rescue Plan Act Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
279-000-000-528.279 Federal Grant-ARP Act	0	161,865	200,000	65,000	75,000	75,000
Total Revenues	0	161,865	200,000	65,000	75,000	75,000

Expenditure Detail

Fund 279 American Rescue Plan Act Fund
Dept 703 ARP

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Contractual and Other:						
279-703-000-818.000 Contractual Services	0	161,865	200,000	65,000	75,000	75,000
	0	161,865	200,000	65,000	75,000	75,000
Total Expenditures	0	161,865	200,000	65,000	75,000	75,000

(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 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 282 Lead Hazard Control Grant Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	20,990	0	0	0	0	0
Expenditures	20,990	0	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 282 Lead Hazard Control Grant Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
282-000-000-699.101 Contribution-General Fund	20,990	0	0	0	0	0
Total Revenues	20,990	0	0	0	0	0

Expenditure Detail

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

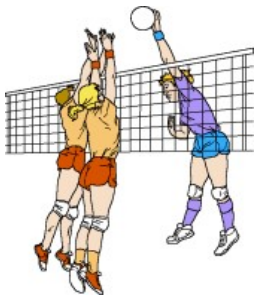
Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Contractual And Other:						
282-258-000-818.292 Cont. Serv.-Rental Rehab	20,990	0	0	0	0	0
	20,990	0	0	0	0	0
Total Expenditures	20,990	0	0	0	0	0

(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 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 296 Recreation Activity Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	91,852	212,105	208,000	275,250	270,250	270,250
Expenditures	75,586	176,419	206,248	272,324	266,824	266,824
Excess of Revenues Over (Under) Expenditures	16,266	35,686	1,752	2,926	3,426	3,426
Fund Balance - Beginning of Year	271,268	287,534	323,220	323,220	326,146	326,146
Fund Balance - End of Year	287,534	323,220	324,972	326,146	329,572	329,572

City of Jackson
Fiscal Year 2023/24 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 2023/24 Adopted Budget
Revenue Detail

Fund 296 Recreation Activity Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
296-000-000-645.002 Charg/Serv.-Softball	47,750	36,390	37,000	37,000	37,000	37,000
296-000-000-645.003 Charg/Serv.-Volleyball	0	0	0	1,750	1,750	1,750
296-000-000-645.005 Charg/Serv.-Other	38,685	85,300	100,000	135,000	120,000	120,000
296-000-000-645.006 Charg/Serv.-Sr.Cit.Travel	0	88,942	70,000	100,000	110,000	110,000
296-000-000-664.000 Interest	647	1,473	1,000	1,500	1,500	1,500
296-000-000-687.676 Refunds & Rebates-W/Comp	4,770	0	0	0	0	0
Total Revenues	91,852	212,105	208,000	275,250	270,250	270,250

Expenditure Detail

Fund 296 Recreation Activity Fund
Dept 756 Fee Programs

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
296-756-000-707.000 Wages-Temporary	29,431	58,918	85,000	85,000	85,000	85,000
296-756-000-708.000 Umemployment Comp.	16	81	200	524	524	524
296-756-000-709.000 Employers FICA	2,083	3,068	6,502	12,000	12,000	12,000
296-756-000-724.000 Workers Compensation	239	352	746	1,500	1,500	1,500
	31,769	62,419	92,448	99,024	99,024	99,024
Material And Supplies:						
296-756-000-761.000 Program Supplies	27,082	54,355	25,000	45,000	40,000	40,000
	27,082	54,355	25,000	45,000	40,000	40,000
Contractual And Other:						
296-756-000-818.000 Contractual Services	0	0	3,000	0	0	0
296-756-000-861.000 Auto Allowance	485	617	1,300	800	1,300	1,300
296-756-000-900.000 Printing & Publishing	0	179	5,000	1,000	5,000	5,000
296-756-000-913.000 Travel	0	361	3,000	0	0	0
296-756-000-913.001 Travel-Senior Citizens	1,803	42,893	60,000	110,000	105,000	105,000
296-756-000-915.000 Memberships And Dues	0	750	1,500	1,500	1,500	1,500
296-756-000-961.101 Admin.-General Fund	14,447	12,345	15,000	15,000	15,000	15,000
296-756-000-963.000 Miscellaneous	0	2,500	0	0	0	0
	16,735	59,645	88,800	128,300	127,800	127,800
Total Expenditures	75,586	176,419	206,248	272,324	266,824	266,824

(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 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 297 JPS Recreation Millage Program Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	650,677	645,538	676,000	650,000	651,500	651,500
Expenditures	397,351	625,193	657,274	643,386	623,067	623,067
Excess of Revenues Over (Under) Expenditures	253,326	20,345	18,726	6,614	28,433	28,433
Fund Balance - Beginning of Year	131,198	384,524	404,869	404,869	411,483	411,483
Fund Balance - End of Year	384,524	404,869	423,595	411,483	439,916	439,916

City of Jackson
Fiscal Year 2023/24 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			100,665
	Dir. of Parks, Recreation & Grounds 20% from 101-752			27,400
	Recreation Services Coordinator (1) 100% from 101-752			79,843
	Activity Total			357,908

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 297 JPS Recreation Millage Program Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
297-000-000-587.000 Cont.- JPS Recreation	608,860	644,683	675,000	648,500	650,000	650,000
297-000-000-664.000 Interest	443	855	1,000	1,500	1,500	1,500
297-000-000-687.676 Refunds & Rebates-W/Comp	33,030	0	0	0	0	0
297-000-000-687.677 Refunds & Rebates-Healthcare	8,344	0	0	0	0	0
Total Revenues	650,677	645,538	676,000	650,000	651,500	651,500

Expenditure Detail

Fund 297 JPS Recreation Millage Program Fund

Dept 757 JPS Recreation Millage Programs

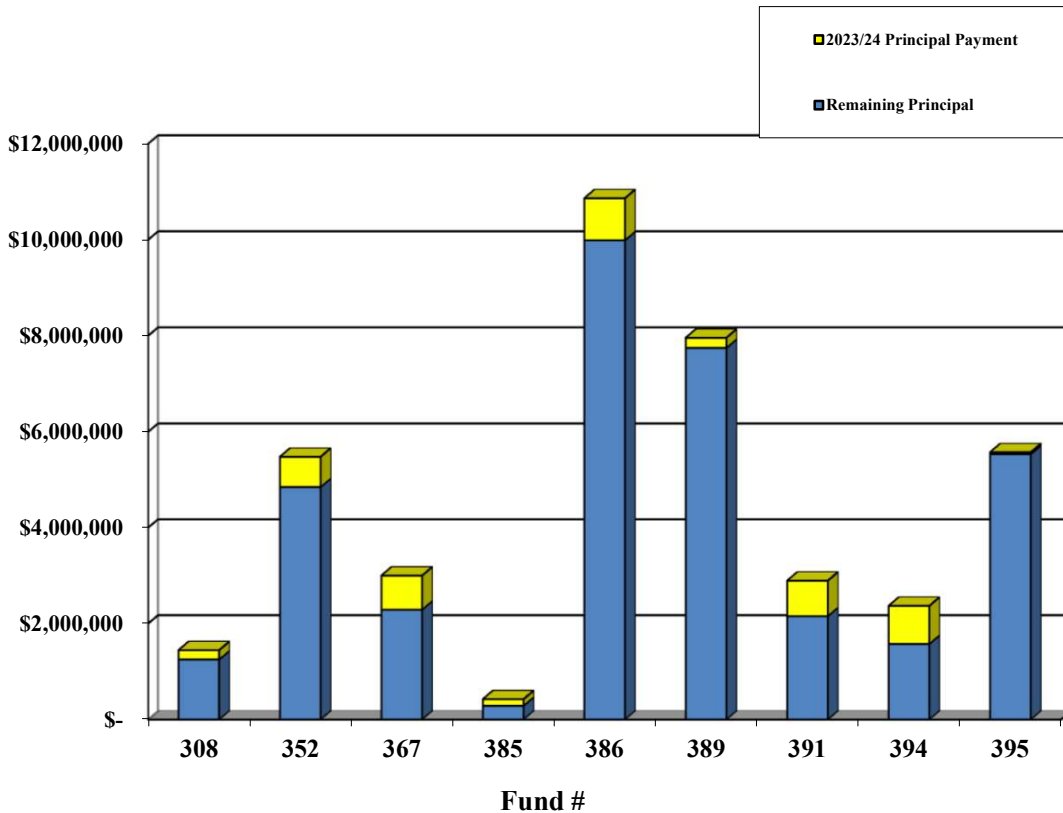
Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
297-757-000-702.000 Termination Pay	0	4,087	0	180	0	0
297-757-000-703.000 Salaries & Wages	164,497	184,243	204,629	211,113	207,908	207,908
297-757-000-707.000 Wages-Temporary	81,814	192,955	150,000	150,000	150,000	150,000
297-757-000-708.000 Unemployment	44	422	300	388	501	501
297-757-000-709.000 Employers FICA	17,632	31,980	27,158	30,000	27,390	27,390
297-757-000-715.000 Pension-General	19,928	22,809	23,608	23,608	20,198	20,198
297-757-000-716.000 Pension-MERS DC	1,741	2,639	2,720	2,720	3,299	3,299
297-757-000-716.001 Retirement-Contractual	841	1,285	0	0	0	0
297-757-000-718.000 Health Insurance	18,035	19,163	22,477	26,777	27,668	27,668
297-757-000-723.000 Health Ins.-MERS HSA	1,281	1,875	1,850	1,800	1,950	1,950
297-757-000-724.000 Workers Compensation	2,044	3,621	6,230	4,000	2,578	2,578
297-757-000-725.000 Other Fringe Benefits	1,767	1,781	2,602	1,600	3,375	3,375
	309,624	466,860	441,574	452,186	444,867	444,867
Material and Supplies:						
297-757-000-752.000 Office Supplies	0	65	1,000	0	1,000	1,000
297-757-000-761.000 Program Supplies	1,485	2,773	3,000	4,000	1,000	1,000
297-757-000-761.018 Prog. Supplies-Enrichment	31,364	59,474	65,000	70,000	70,000	70,000
297-757-000-761.019 Prog. Supplies-Athletic Prog.	34,966	51,343	65,000	70,000	65,000	65,000
297-757-000-761.020 Prog. Supplies-Spec. Events	3,360	25,672	30,000	30,000	25,000	25,000
	71,175	139,327	164,000	174,000	162,000	162,000
Contractual and Other:						
297-757-000-818.000 Contractual Services	8,184	0	1,000	1,000	0	0
297-757-000-853.000 Telephone	1,272	3,319	4,000	3,500	3,500	3,500
297-757-000-861.000 Auto Allow.(Staff Mileage)	478	262	1,700	1,700	1,700	1,700
297-757-000-900.000 Printing & Publishing	5,078	9,120	15,000	10,000	10,000	10,000
297-757-000-901.000 Building Rental/Lease	0	0	20,000	0	0	0
297-757-000-910.000 Education & Training	1,540	6,305	10,000	1,000	1,000	1,000
	16,552	19,006	51,700	17,200	16,200	16,200
JPS Recreation Millage Programs	397,351	625,193	657,274	643,386	623,067	623,067

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 2023/24 Adopted Budget
Debt Service Funds
Debt Summary

Fund Debt Service Fund Name	Date Issued	Final Maturity	Issue Amount	Principal Outstanding 6/30/2023	FY 2023/24	
					Principal	Interest
308 2020 Capital Improvement	5/28/2020	6/1/2030	\$ 2,004,000	\$ 1,446,000	\$ 194,000	\$ 29,788
352 2017 Michigan Trans. Fund	6/27/2017	6/1/2031	8,970,000	5,480,000	630,000	132,068
367 2021 City Hall Refunding	3/24/2021	5/1/2027	4,382,000	3,002,000	710,000	29,720
385 2016 Capital Improvement	4/20/2016	10/1/2025	1,300,000	424,000	138,000	7,569
386 2018 Capital Improvement	6/28/2018	6/1/2033	14,890,000	10,865,000	875,000	543,250
394 2001 DDA TIF	3/27/2001	6/1/2026	17,998,578	2,370,098	793,730	2,087,268
395 2019 DDA TIF Refunding	12/19/2019	6/1/2030	5,715,000	5,575,000	40,000	168,364
389 2017 BRA TIF Refunding	4/26/2017	6/1/2030	9,080,000	7,960,000	210,000	210,144
391 2021 BRA TIF Refunding	3/24/2021	6/1/2031	4,272,000	2,896,000	740,000	51,838
Debt Service Fund Totals			\$ 68,611,578	\$ 40,018,098	\$ 4,330,730	\$ 3,260,009



(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 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 308 2020 Capital Improvement Bond Debt Service Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	223,626	230,621	223,702	216,614	223,788	223,788
Expenditures	223,626	223,533	223,702	223,702	223,788	223,788
Excess of Revenues Over (Under) Expenses	0	7,088	0	(7,088)	0	0
Fund Balance - Beginning of Year	0	0	7,088	7,088	0	0
Fund Balance - End of Year	0	7,088	7,088	0	0	0

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 308 2020 Capital Improvement Bonds Debt Service Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
308-000-000-699.245 Cont.-Public Imp. Fund	223,626	223,533	216,614	216,614	223,788	223,788
308-000-000-699.408 Cont.-2020 Cap Imp.Bd Const. Fund	0	7,088	7,088	0	0	0
Total Revenues	223,626	230,621	223,702	216,614	223,788	223,788

Expenditure Detail

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Debt Service :						
308-906-000-991.000 Principal	182,000	186,000	190,000	190,000	194,000	194,000
308-906-000-992.000 Interest	41,626	37,533	33,702	33,702	29,788	29,788
Total Expenditures	223,626	223,533	223,702	223,702	223,788	223,788

(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 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 352 2017 Michigan Transportation Fund Bonds Debt Service Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	760,448	761,350	761,890	761,890	762,068	762,068
Expenditures	760,448	761,350	761,890	761,890	762,068	762,068
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 2023/24 Adopted Budget
Revenue Detail

Fund 352 2017 Michigan Transportation Fund Bonds Debt Service Fund

Account Description	2020/21	2021/22	2022/23	2022/23	2023/24	2023/24
	Actual	Actual	Budget	Projected	Proposed	Adopted
352-000-000-699.202 Cont.-Major Street Fund	517,655	511,679	511,890	592,572	592,068	592,068
352-000-000-699.895 Cont.-Special Assmt. Fund	242,793	249,671	250,000	169,318	170,000	170,000
Total Revenues	760,448	761,350	761,890	761,890	762,068	762,068

Expenditure Detail

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

Account Description	2020/21	2021/22	2022/23	2022/23	2023/24	2023/24
	Actual	Actual	Budget	Projected	Proposed	Adopted
Debt Service :						
352-906-000-991.000 Principal	585,000	600,000	615,000	615,000	630,000	630,000
352-906-000-992.000 Interest	175,448	161,350	146,890	146,890	132,068	132,068
Total Expenditures	760,448	761,350	761,890	761,890	762,068	762,068

(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 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 366 2013 City Hall Refunding Debt Service Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	825,223	3,142	0	(3,142)	0	0
Expenditures	939,442	0	0	0	0	0
Excess of Revenues Over (Under) Expenses	(114,219)	3,142	0	(3,142)	0	0
Fund Balance - Beginning of Year	114,219	0	3,142	3,142	0	0
Fund Balance - End of Year	0	3,142	3,142	0	0	0

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 366 2013 City Hall Refunding Debt Service Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
366-000-000-402.000 Property Taxes	785,386	0	0	0	0	0
366-000-000-432.000 Payments in Lieu of Tax	0	3,142	0	-3,142	0	0
366-000-000-441.000 Local Comm Stab Share Tax	38,490	0	0	0	0	0
366-000-000-664.000 Interest	1,347	0	0	0	0	0
Total Revenues	825,223	3,142	0	-3,142	0	0

Expenditure Detail

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Debt Service :						
366-906-000-991.000 Principal	640,000	0	0	0	0	0
366-906-000-992.000 Interest	91,675	0	0	0	0	0
	<u>731,675</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other Financing Uses:						
366-906-000-995.367 Cont.-2021 City Hall D/S Fd.	207,767	0	0	0	0	0
	<u>207,767</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	939,442	0	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.

AUTHORITY - The 2021 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 February 9, 2021.

Fiscal Year 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 367 2021 City Hall Refunding Debt Service Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	4,653,696	752,896	668,000	676,500	708,500	708,500
Expenditures	4,522,051	735,240	729,581	729,581	739,720	739,720
Excess of Revenues Over (Under) Expenses	131,645	17,656	(61,581)	(53,081)	(31,220)	(31,220)
Fund Balance - Beginning of Year	0	131,645	149,301	149,301	96,220	96,220
Fund Balance - End of Year	131,645	149,301	87,720	96,220	65,000	65,000

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 367 2021 City Hall Refunding Debt Service Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
367-000-000-402.000 Property Taxes	0	645,732	640,000	640,000	688,000	688,000
367-000-000-432.000 Payments in Lieu of Tax	2,979	0	3,000	3,000	3,000	3,000
367-000-000-441.000 Local Comm Stab Share Tax	60,950	104,646	23,500	23,500	10,000	10,000
367-000-000-664.000 Interest	0	2,518	1,500	10,000	7,500	7,500
367-000-000-696.000 Bond Proceeds	4,382,000	0	0	0	0	0
367-000-000-699.366 Cont.-2013 City Hall Ref. D/S	207,767	0	0	0	0	0
Total Revenues	4,653,696	752,896	668,000	676,500	708,500	708,500

Expenditure Detail

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Contractual & Other:						
367-906-000-818.000 Contractual Service	50,976	400	0	0	0	0
367-906-000-963.396 Escrow Transfer	4,471,075	0	0	0	0	0
	4,522,051	400	0	0	0	0
Debt Service :						
367-906-000-991.000 Principal	0	687,000	693,000	693,000	710,000	710,000
367-906-000-992.000 Interest	0	47,840	36,581	36,581	29,720	29,720
	0	734,840	729,581	729,581	739,720	739,720
Total Expenditures	4,522,051	735,240	729,581	729,581	739,720	739,720

(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 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 385 2016 Capital Imp. Bonds Debt Service Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	142,186	143,275	144,087	144,087	145,569	145,569
Expenditures	142,186	143,275	144,087	144,087	145,569	145,569
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 2023/24 Adopted Budget
Revenue Detail

Fund 385 2016 Capital Improvement Bonds Debt Service Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
385-000-000-699.245 Cont.-Public Imp. Fund	142,186	143,275	144,087	144,087	145,569	145,569
Total Revenues	142,186	143,275	144,087	144,087	145,569	145,569

Expenditure Detail

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Debt Service :						
385-906-000-991.000 Principal	128,000	131,000	134,000	134,000	138,000	138,000
385-906-000-992.000 Interest	14,186	12,275	10,087	10,087	7,569	7,569
Total Expenditures	142,186	143,275	144,087	144,087	145,569	145,569

(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 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 386 2018 Capital Imp. Bonds Debt Service Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	1,438,000	1,443,000	1,410,000	1,410,000	1,418,750	1,418,750
Expenditures	1,438,000	1,443,000	1,410,000	1,410,000	1,418,750	1,418,750
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 2023/24 Adopted Budget
Revenue Detail

Fund 386 2018 Capital Improvement Bonds Debt Service Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
386-000-000-699.101 Cont.-General Fund	116,047	110,967	108,429	108,429	109,102	109,102
386-000-000-699.202 Cont.-Major St. Fund	102,242	184,992	180,762	180,762	181,884	181,884
386-000-000-699.203 Cont.-Local St. Fund	103,824	89,322	87,279	87,279	87,821	87,821
386-000-000-699.245 Cont.-Public Imp. Fund	75,207	68,542	66,975	66,975	67,391	67,391
386-000-000-699.514 Cont.-Auto Parking Fund	112,739	105,195	102,789	102,789	103,427	103,427
386-000-000-699.590 Cont.-Sewer Fund	239,427	221,645	216,576	216,576	217,920	217,920
386-000-000-699.591 Cont.-Water Fund	632,864	608,946	595,020	595,020	598,711	598,711
386-000-000-699.661 Cont.-Mtr. Pool & Gar. Fd.	55,650	53,391	52,170	52,170	52,494	52,494
Total Revenues	1,438,000	1,443,000	1,410,000	1,410,000	1,418,750	1,418,750

Expenditure Detail

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Debt Service :						
386-906-000-991.000 Principal	800,000	825,000	825,000	825,000	875,000	875,000
386-906-000-992.000 Interest	637,500	617,500	584,500	584,500	543,250	543,250
386-906-000-993.000 Paying Agent Fees	500	500	500	500	500	500
Total Expenditures	1,438,000	1,443,000	1,410,000	1,410,000	1,418,750	1,418,750

(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 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 389 2017 BRA TIF Refunding Debt Service Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	420,852	415,704	420,556	420,556	420,144	420,144
Expenditures	420,852	415,704	420,556	420,556	420,144	420,144
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 2023/24 Adopted Budget
Revenue Detail

Fund 389 2017 BRA TIF Refunding Debt Service Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
389-000-000-699.489 Cont. - BRA Fund	420,852	415,704	420,556	420,556	420,144	420,144
Total Revenues	420,852	415,704	420,556	420,556	420,144	420,144

Expenditure Detail

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Debt Service :						
389-906-000-991.000 Principal	195,000	195,000	205,000	205,000	210,000	210,000
389-906-000-992.000 Interest	225,852	220,704	215,556	215,556	210,144	210,144
Total Expenditures	420,852	415,704	420,556	420,556	420,144	420,144

(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 be transferred from the Brownfield Redevelopment Authority Fund as needed to pay the annual debt service, are expected to be sufficient to pay the principal of and interest on the Bonds.

AUTHORITY - The Bonds are issued under the provisions of Act 34 of the Public Acts of Michigan of 2001, as amended, and Act 381 of the Public Acts of Michigan of 1996, as amended, and resolutions adopted by the Brownfield Redevelopment Authority as well as the City on February 9, 2021.

City of Jackson Fiscal Year 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 391 2021 BRA TIF Refunding Debt Service Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	4,350,684	758,700	772,512	772,512	791,839	791,839
Expenditures	4,350,066	758,700	772,512	772,512	791,839	791,839
Excess of Revenues Over (Under) Expenses	618	0	0	0	0	0
Fund Balance - Beginning of Year	0	618	618	618	618	618
Fund Balance - End of Year	618	618	618	618	618	618

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 391 2021 BRA TIF Refunding Debt Service Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
391-000-000-696.000 Bond Proceeds	4,272,000	0	0	0	0	0
391-000-000-699.489 Cont. - BRA Fund	78,684	758,700	772,512	772,512	791,839	791,839
Total Revenues	4,350,684	758,700	772,512	772,512	791,839	791,839

Expenditure Detail

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Contractual & Other:						
391-906-000-818.000 Contractual Service	51,382	0	0	0	0	0
391-906-000-963.396 Escrow Transfer	4,298,684	0	0	0	0	0
	4,350,066	0	0	0	0	0
Debt Service :						
391-906-000-991.000 Principal	0	668,000	708,000	708,000	740,000	740,000
391-906-000-992.000 Interest	0	90,700	64,512	64,512	51,839	51,839
	0	758,700	772,512	772,512	791,839	791,839
Total Expenditures	4,350,066	758,700	772,512	772,512	791,839	791,839

(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 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 394 2001 DDA TIF Debt Service Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	2,460,750	2,597,987	2,735,750	2,735,750	2,881,749	2,881,749
Expenditures	2,460,750	2,597,987	2,735,750	2,735,750	2,881,749	2,881,749
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 2023/24 Adopted Budget
Revenue Detail

Fund 394 2001 DDA TIF Debt Service Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
394-000-000-699.494 Cont.-DDA Project Fund	2,460,750	2,597,987	2,735,750	2,735,750	2,881,749	2,881,749
Total Revenues	2,460,750	2,597,987	2,735,750	2,735,750	2,881,749	2,881,749

Expenditure Detail

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Debt Service :						
394-906-000-991.000 Principal	810,299	804,697	801,765	801,765	793,730	793,730
394-906-000-992.000 Interest	1,649,701	1,792,540	1,933,235	1,933,235	2,087,269	2,087,269
394-906-000-993.000 Paying Agent Fees	750	750	750	750	750	750
Total Expenditures	2,460,750	2,597,987	2,735,750	2,735,750	2,881,749	2,881,749

(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 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 395 2019 DDA TIF Refunding Debt Service Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	206,687	205,630	209,573	209,573	208,365	208,365
Expenditures	207,437	205,630	209,573	209,573	208,365	208,365
Excess of Revenues Over (Under) Expenses	(750)	0	0	0	0	0
Fund Balance - Beginning of Year	961	211	211	211	211	211
Fund Balance - End of Year	211	211	211	211	211	211

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 395 2019 DDA TIF Refunding Debt Service Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
395-000-000-699.494 Cont.-DDA Project Fund	206,687	205,630	209,573	209,573	208,365	208,365
Total Revenues	206,687	205,630	209,573	209,573	208,365	208,365

Expenditure Detail

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Contractual & Other:						
395-906-000-818.000 Contractual Service	750	0	0	0	0	0
	750	0	0	0	0	0
Debt Service :						
395-906-000-991.000 Principal	35,000	35,000	40,000	40,000	40,000	40,000
395-906-000-992.000 Interest	171,687	170,630	169,573	169,573	168,365	168,365
	206,687	205,630	209,573	209,573	208,365	208,365
Total Expenditures	207,437	205,630	209,573	209,573	208,365	208,365

(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 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 397 2012 BRA TIF Refunding Debt Service Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	703,356	0	0	0	0	0
Expenditures	707,884	0	0	0	0	0
Excess of Revenues Over (Under) Expenses	(4,528)	0	0	0	0	0
Fund Balance - Beginning of Year	4,528	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 397 2012 BRA TIF Refunding Debt Service Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
397-000-000-699.489 Cont. - BRA Fund	703,356	0	0	0	0	0
Total Revenues	703,356	0	0	0	0	0

Expenditure Detail

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Debt Service :						
397-906-000-991.000 Principal	605,000	0	0	0	0	0
397-906-000-992.000 Interest	102,884	0	0	0	0	0
Total Expenditures	707,884	0	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 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 401 Capital Projects Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	212,290	115,849	1,956,398	590,825	1,113,531	1,113,531
Expenditures	206,238	121,594	1,955,898	607,658	1,113,031	1,113,031
Excess of Revenues Over (Under) Expenditures	6,051	(5,745)	500	(16,833)	500	500
Fund Balance - Beginning of Year	65,084	71,135	65,390	65,390	48,557	48,557
Fund Balance - End of Year	71,135	65,390	65,890	48,557	49,057	49,057

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Capital Projects Fund
Project Costs & Related Funding

A/C #	Project Name	2022/23 Projected					2023/24 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	
975.019	Loomis Park Playground	\$ 66,144	\$ -	\$ -	\$ 14	\$ 66,158	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000
975.011	City Hall Improvements	-	-	-	-	-	-	-	180,638	-	180,638
975.080	Beech Tree Dog Park	-	-	-	-	-	-	-	-	-	-
975.054	Public Arts Committee	13,931	-	70,000	17,569	101,500	-	-	25,000	-	25,000
975.059	Sharp Park Mini-Golf Improvements	45,000	-	-	-	45,000	-	-	120,000	-	120,000
975.063	Park Improvements-Citywide	-	-	-	-	-	-	-	30,000	-	30,000
975.065	Optimist Park Improvements	-	-	45,000	-	45,000	-	-	282,393	-	282,393
975.066	Sharp Park Golf Course Improvements - Simulator/Patio	300,000	-	-	-	300,000	75,000	-	-	-	75,000
975.081	Golf Learning Center Improvements	50,000	-	-	-	50,000	-	-	-	-	-
975.488	MLK Expansion	-	-	-	-	-	150,000	-	-	-	150,000
Totals		\$ 475,075	\$ -	\$ 115,000	\$ 17,583	\$ 607,658	\$ 475,000	\$ -	\$ 638,031	\$ -	\$1,113,031

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 401 Capital Projects Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
401-000-000-528.279 ARPA Funds (City Hall)	0	0	1,460,898	0	0	0
401-000-000-528.279 ARPA Funds (Sharp Park)	0	0	495,000	0	0	0
401-000-000-664.000 Interest	37	255	500	750	500	500
401-000-000-675.016 Donations - Beech Tree Dog Park	70,278	0	0	0	0	0
401-000-000-699.101 Cont.-General Fund	0	0	0	115,000	638,031	638,031
401-000-000-699.245 Cont.- Public Improvement Fund	141,975	115,594	0	475,075	475,000	475,000
Total Revenues	212,290	115,849	1,956,398	590,825	1,113,531	1,113,531

Expenditure Detail

Fund 401 Capital Projects Fund

Dept 901 Capital Projects

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Capital Outlay:						
401-901-000-975.011 City Hall Improvements	0	115,594	1,218,179	0	112,845	112,845
401-901-000-975.011 City Hall Improvements (Cont Serv.)	0	0	69,708	0	0	0
401-901-000-975.011 City Hall Improvements (Bldg Maint.)	0	0	173,011	0	67,793	67,793
401-901-000-975.019 Loomis Park Playground	0	0	0	66,158	250,000	250,000
401-901-000-975.031 Traffic Circle Enhancement	38,366	0	0	0	0	0
401-901-000-975.054 Public Arts Committee	0	0	0	101,500	25,000	25,000
401-901-000-975.059 Sharp Park Mini Golf Improvemts.	56,593	0	250,000	45,000	120,000	120,000
401-901-000-975.063 Park Improvements-Citywide	0	0	0	0	30,000	30,000
401-901-000-975.065 Optimist Park Improvements	0	0	0	45,000	282,393	282,393
401-901-000-975.066 Sharp Park GC Imp.-Simulator/Patio	0	0	195,000	300,000	0	0
401-901-000-975.066 Sharp Park GC Imp.-Irrigation Imp.	0	0	0	0	75,000	75,000
401-901-000-975.079 Emma Nichols Park	47,015	0	0	0	0	0
401-901-000-975.080 Beech Tree Dog Park	64,264	6,000	0	0	0	0
401-901-000-975.081 Golf Learning Center Improvements	0	0	50,000	50,000	0	0
401-901-000-975.488 MLK Expansion	0	0	0	0	150,000	150,000
Total Expenditures	206,238	121,594	1,955,898	607,658	1,113,031	1,113,031

(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 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 402 Water Equipment & Replacement Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	3,898,900	2,951,052	7,808,191	4,688,862	5,041,766	5,041,766
Expenditures:	4,202,048	3,281,444	9,825,900	5,812,315	7,099,234	7,099,234
Excess of Revenues Over (Under) Expenditures	(303,148)	(330,392)	(2,017,709)	(1,123,453)	(2,057,468)	(2,057,468)
Fund Balance - Beginning of Year	7,120,048	6,816,900	6,486,508	6,486,508	5,363,055	5,363,055
Fund Balance - End of Year	6,816,900	6,486,508	4,468,799	5,363,055	3,305,587	3,305,587

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 402 Water Equipment & Replacement Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
402-000-000-528.279 Federal Grant - ARPA	0	230,941	390,000	1,766,707	135,892	135,892
402-000-000-664.000 Interest	17,393	33,579	34,711	90,230	92,937	92,937
402-000-000-699.591 Cont.-Water Fund-Bonds (DWSRF)	0	0	2,594,500	0	0	0
402-000-000-699.591 Cont.-Water Fund	3,881,507	2,686,532	4,788,980	2,831,925	4,812,937	4,812,937
Total Revenues	3,898,900	2,951,052	7,808,191	4,688,862	5,041,766	5,041,766

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
402-458-000-703.000 Salaries and Wages	78,948	98,578	115,128	152,361	125,329	125,329
402-458-000-707.000 Wages-Temporary	2,229	1,100	0	2,201	0	0
402-458-000-708.000 Unemployment	5	54	61	10	21	21
402-458-000-709.000 Employers FICA	5,652	6,888	8,807	11,824	9,588	9,588
402-458-000-713.000 Overtime	1,310	0	0	0	0	0
402-458-000-715.000 Pension-General	9,261	11,743	14,126	20,169	13,799	13,799
402-458-000-716.000 Pension-MERS DC	93	407	2,391	1,338	1,987	1,987
402-458-000-718.000 Health Insurance	13,457	16,635	29,462	30,302	22,180	22,180
402-458-000-723.000 Health Ins.-MERS HSA	155	474	1,753	1,144	1,475	1,475
402-458-000-724.000 Workers Compensation	258	275	1,039	767	532	532
402-458-000-725.000 Other Fringe Benefits	357	398	1,626	639	1,605	1,605
	<u>111,725</u>	<u>136,552</u>	<u>174,393</u>	<u>220,755</u>	<u>176,516</u>	<u>176,516</u>
Material and Supplies:						
402-458-000-782.000 Materials	3,078	2,861	600	600	600	600
	<u>3,078</u>	<u>2,861</u>	<u>600</u>	<u>600</u>	<u>600</u>	<u>600</u>
Contractual and Other:						
402-458-000-818.000 Contractual Services	1,767,314	2,092,032	6,226,863	2,042,324	2,753,099	2,753,099
402-458-000-943.000 Equipment Rental - MP	120	13	2,000	2,000	2,000	2,000
402-458-000-961.641 PW Overhead	1,164	502	600	600	600	600
402-458-000-961.642 ENG Overhead	61,782	70,143	80,590	106,653	87,730	87,730
	<u>1,830,380</u>	<u>2,162,690</u>	<u>6,310,053</u>	<u>2,151,577</u>	<u>2,843,429</u>	<u>2,843,429</u>
Contractual and Other:						
402-458-000-984.000 Software	5,875	5,875	5,875	5,659	5,875	5,875
	<u>5,875</u>	<u>5,875</u>	<u>5,875</u>	<u>5,659</u>	<u>5,875</u>	<u>5,875</u>
New Water Main Construction	<u>1,951,058</u>	<u>2,307,978</u>	<u>6,490,921</u>	<u>2,378,591</u>	<u>3,026,420</u>	<u>3,026,420</u>

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

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

Account Description	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<u>WORK PROJECT DETAIL</u>				
Work Project Titles:				
Misc Water Projects	70,500	35,572	79,790	79,790
Water Mapping & Gis	158,530	198,901	141,729	141,729
Arnold: Cooper to East End (SRF)	173,455	12,500	12,032	12,032
Biddle: Greenwood to Williams (SRF)	-	14,121	13,728	13,728
Blakely: Elm to Pleasant	-	22,833	302,867	302,867
Burr: Cooper to State (SRF)	234,600	21,194	21,128	21,128
Burr: State to Waterloo (SRF)	672,750	6,049	5,651	5,651
Clinton: Lansing to Backus	-	8,520	19,880	19,880
Cooper: Michigan to Pearl	-	-	54,044	54,044
Cooper: Washington to Michigan (MDOT)	2,000	7,114	4,000	4,000
Deyo: Elm to Gorham (SRF)	315,835	26,917	27,116	27,116
Dwight: Chapin to Tyson (SFR)	183,625	18,562	18,375	18,375
East: Plymouth to Teneyck	244,950	13,659	43,633	43,633
East: Teneyck to Michigan	278,300	9,106	29,089	29,089
Grinnell: Norfolk to Wildwood (SRF)	184,755	18,550	18,361	18,361
McBride: Fourth to First (SRF)	306,230	19,639	19,501	19,501
Michigan Ave: Cooper to Horton	566,446	611,470	-	-
Michigan Ave: Waterloo to East	-	-	55,880	55,880
New York: Wilkins to Franklin	-	1,430	25,740	25,740
Oakridge: Glen to Grovedale	-	7,078	82,755	82,755
Park: Burr to Ganson	-	2,745	49,410	49,410
Pearl: Cooper to Waterloo	-	48,315	154,339	154,339
Perrine: Michigan to Pearl	203,550	128,674	33,156	33,156
Perrine: Pearl to Burr	506,000	236,392	60,794	60,794
Pigeon: Wren to Monroe	-	1,890	34,020	34,020
Pleasant: Pringle to Deyo	-	1,925	34,650	34,650
Quarry: Park to Harris	-	1,800	32,400	32,400
Seventh: Christy to Carlton	-	1,335	24,030	24,030
Steward: Lansing to 150 Feet South	-	5,640	13,160	13,160
Steward: RR to Ganson	-	123,920	-	-
Transmission Main: Pearl, Cooper to Waterloo (ENG)	1,002,310	198,433	66,000	66,000
Transmission Main: Pearl, Cooper to Waterloo (Construction)	-	-	550,000	550,000
Transmission Main: Elizabeth, VanDorn to State	517,540	-	45,342	45,342
Virginia: Waterloo thru 800 Block	-	1,315	23,670	23,670
Warwick Ct: MLK to Cooper	-	1,915	34,470	34,470
Water Treatment Plant Sanitary Sewer	-	67,725	762,075	762,075
Waterloo: Michigan to Pearl	-	7,331	23,418	23,418
West Ave: Carlton to Michigan	769,985	360,054	-	-
Wildwood: Lydia to Steward	99,560	126,531	-	-
Wilkins: MLK to New York	-	1,300	23,400	23,400
Williams: Biddle to Wilkins	-	5,856	45,747	45,747
Woodward: Edward to A	-	1,240	22,320	22,320
Wren: Pigeon to Martin	-	1,040	18,720	18,720
	6,490,921	2,378,591	3,026,420	3,026,420

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Capital Outlay:						
402-591-000-975.000 Building Additions	6,139	0	1,286,100	86,100	1,276,460	1,276,460
402-591-000-975.075 DPW WTP/WWTP Bldgs.	290,116	0	0	62,488	0	0
402-591-000-980.001 Office Equipment	15,406	33,396	9,200	21,825	12,900	12,900
402-591-000-981.000 Vehicles/Enterprise Lease	24,462	63,494	449,344	356,615	376,508	376,508
402-591-000-984.003 GIS Projects	1,000	0	13,500	13,500	13,500	13,500
402-591-000-985.000 Machinery & Equipment	242,426	123,921	426,892	582,867	196,790	196,790
402-591-000-985.001 Meters	115,712	130,118	245,000	225,000	370,000	370,000
402-591-000-985.002 Wellfield	243	11,560	66,200	26,200	66,850	66,850
402-591-000-985.003 Pumping Station	0	0	9,270	9,270	10,197	10,197
402-591-000-985.004 Storage Tanks	123	308	790	790	870	870
402-591-000-985.005 Engineering	162,259	134,732	161,700	302,950	280,500	280,500
402-591-000-985.006 Treatment Plant	1,351,735	424,313	589,583	1,653,008	1,388,685	1,388,685
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	9,120	20,000	35,000	20,000	20,000
402-591-000-985.012 Cross Connection Program	41,369	42,504	47,400	48,111	49,554	49,554
	<u>2,250,990</u>	<u>973,466</u>	<u>3,334,979</u>	<u>3,433,724</u>	<u>4,072,814</u>	<u>4,072,814</u>
Total Capital Assets-Other	<u>2,250,990</u>	<u>973,466</u>	<u>3,334,979</u>	<u>3,433,724</u>	<u>4,072,814</u>	<u>4,072,814</u>
Total Expenses	<u>4,202,048</u>	<u>3,281,444</u>	<u>9,825,900</u>	<u>5,812,315</u>	<u>7,099,234</u>	<u>7,099,234</u>

(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

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	103,952	591,085	2,637,759	2,107,090	2,913,517	2,913,517
Expenditures:	44,725	5,051	1,661,966	1,316,891	2,082,538	2,082,538
Excess of Revenues Over (Under) Expenditures	59,227	586,034	975,793	790,199	830,979	830,979
Fund Balance - Beginning of Year	0	59,227	645,261	645,261	1,435,460	1,435,460
Fund Balance - End of Year	59,227	645,261	1,621,054	1,435,460	2,266,439	2,266,439

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 403 Lead Service Line Replacement

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
403-000-000-528.279 Federal Grant-ARPA	0		1,587,593	1,056,924	1,291,011	1,291,011
403-000-000-664.000 Interest	0	1,231	0	0	0	0
403-000-000-699.591 Cont.-Water Fund	103,952	589,854	1,050,166	1,050,166	1,622,506	1,622,506
Total Revenues	103,952	591,085	2,637,759	2,107,090	2,913,517	2,913,517

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 403 Lead Service Line Replacement
Dept 542 Service Line Replacement

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
403-542-000-703.000 Salaries and Wages	3,056	664	428,395	178,915	309,702	309,702
403-542-000-708.000 Unemployment	0	0	366	282	184	184
403-542-000-709.000 Employers FICA	202	43	33,772	14,687	23,692	23,692
403-542-000-715.000 Pension-General	367	81	52,564	24,453	34,099	34,099
403-542-000-716.000 Pension-MERS DC	51	9	14,852	7,867	11,291	11,291
403-542-000-718.000 Health Insurance	982	299	60,437	31,254	52,649	52,649
403-542-000-723.000 Health - MERS H.S.A.	86	15	14,800	12,965	13,650	13,650
403-542-000-724.000 Workers Compensation	20	5	4,098	1,475	1,688	1,688
403-542-000-725.000 Other Fringe Benefits	13	48	8,298	4,146	7,373	7,373
	<u>4,777</u>	<u>1,164</u>	<u>617,582</u>	<u>276,044</u>	<u>454,328</u>	<u>454,328</u>
Material and Supplies:						
403-542-000-782.000 Materials	2,150	734	249,095	163,790	248,867	248,867
	<u>2,150</u>	<u>734</u>	<u>249,095</u>	<u>163,790</u>	<u>248,867</u>	<u>248,867</u>
Contractual and Other:						
403-542-000-818.000 Contractual Services	32,038	2,879	349,477	532,760	824,007	824,007
403-542-000-943.000 Equipment Rental - MP	230	111	330,312	274,610	471,825	471,825
403-542-000-961.641 PW Overhead	4,893	163	115,500	40,971	70,911	70,911
403-542-000-961.642 ENG Overhead	637	0	0	0	0	0
	<u>37,798</u>	<u>3,153</u>	<u>795,289</u>	<u>848,341</u>	<u>1,366,743</u>	<u>1,366,743</u>
Capital Outlay:						
403-542-000-985.000 Machinery & Equipment	0	0	0	28,716	12,600	12,600
	<u>0</u>	<u>0</u>	<u>0</u>	<u>28,716</u>	<u>12,600</u>	<u>12,600</u>
Lead Service Line Replacement	44,725	5,051	1,661,966	1,316,891	2,082,538	2,082,538

WORK PROJECT DETAIL

Work Project Titles:						
Lead Service Records & Coordination			58,373	60,635	78,095	78,095
Lead Service Replacement - Full			10,000	30,413	259,598	259,598
Lead Service Replacement - Partial			6,000	40,203	341,234	341,234
Lead Service Replacement - Partial - ARPA			1,587,593	1,056,924	1,291,011	1,291,011
Lead Service Replacement Equipment			0	100,000	100,000	100,000
Lead Service Inventory Investigation			0	28,716	12,600	12,600
			<u>1,661,966</u>	<u>1,316,891</u>	<u>2,082,538</u>	<u>2,082,538</u>

(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 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 404 Sanitary Sewer Maintenance Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	219,303	234,982	399,931	474,399	663,044	663,044
Expenditures	219,303	234,982	399,931	474,399	663,044	663,044
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 2023/24 Adopted Budget
Revenue Detail

Fund 404 Sanitary Sewer Maintenance Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
404-000-000-664.000 Interest	0	16	0	0	0	0
404-000-000-699.590 Cont.-Sewer Fund	219,303	234,966	399,931	474,399	663,044	663,044
Total Revenues	219,303	234,982	399,931	474,399	663,044	663,044

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 404 Sanitary Sewer Maintenance Fund
Dept 456 Sanitary Sewer Maintenance

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
404-456-000-703.000 Salaries and Wages	61,672	73,432	70,946	106,315	129,504	129,504
404-456-000-708.000 Unemployment	6	32	8	36	37	37
404-456-000-709.000 Employers FICA	4,989	5,552	6,182	8,866	10,661	10,661
404-456-000-713.000 Overtime	7,199	8,383	9,862	9,575	9,862	9,862
404-456-000-715.000 Pension-General	8,280	9,365	9,915	14,220	15,344	15,344
404-456-000-716.000 Pension-MERS DC	661	1,524	1,818	3,477	4,181	4,181
404-456-000-718.000 Health Insurance	9,968	9,460	18,567	23,567	40,780	40,780
404-456-000-723.000 Health - MERS HSA	986	2,045	2,225	4,450	4,584	4,584
404-456-000-724.000 Workers Compensation	710	723	989	1,978	2,037	2,037
404-456-000-725.000 Other Fringe Benefits	318	249	1,451	1,409	1,451	1,451
	94,789	110,765	121,963	173,893	218,441	218,441
Material and Supplies:						
404-456-000-756.000 Operating Supplies	1,222	2,457	2,575	5,150	5,665	5,665
404-456-000-782.000 Materials	30,727	31,164	58,850	77,793	125,572	125,572
	31,949	33,621	61,425	82,943	131,237	131,237
Contractual and Other:						
404-456-000-818.000 Contractual Services	0	5,541	15,914	15,450	16,223	16,223
404-456-000-853.000 Telephone	3,961	4,854	5,129	5,129	5,283	5,283
404-456-000-935.000 Insurance	0	0	2,625	1,000	1,050	1,050
404-456-000-943.000 Equipment Rental - MP	57,988	51,115	124,476	131,805	209,986	209,986
404-456-000-961.641 PW Overhead	30,616	29,086	67,399	63,179	79,824	79,824
404-456-000-961.642 ENG Overhead	0	0	0	0	0	0
	92,565	90,596	215,543	216,563	312,366	312,366
Capital Outlay:						
404-456-000-984.000 Software	0	0	1,000	1,000	1,000	1,000
Sewer Maintenance	219,303	234,982	399,931	474,399	663,044	663,044

WORK PROJECT DETAIL

Work Project Titles:						
Repairs by DPW	57,378	98,448	107,981	141,845	140,565	140,565
Repairs by Contractor	0	0	17,997	9,488	13,261	13,261
Clean and Flush	51,374	47,317	91,984	71,160	99,456	99,456
Stake and Locate	54,857	54,343	71,988	80,648	99,457	99,457
Manhole Work	52,246	33,562	57,990	67,839	79,565	79,565
Heavy Sewer Cleaning	0	0	15,997	9,488	19,891	19,891
Sewer Maint.-Sewer Separation	2,591	0	5,999	4,744	6,630	6,630
Sewer Televising	857	1,312	25,996	23,720	33,152	33,152
Not Reimbursable - Sewer Backup	0	0	3,999	3,795	5,304	5,304
Sewer Service Installation (Econ. Dev.)	0	0	0	61,672	165,763	165,763
	219,303	234,982	399,931	474,399	663,044	663,044

(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 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 405 Sanitary Sewer Replacement Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	757,883	719,098	672,950	1,107,862	1,535,190	1,535,190
Expenditures	660,661	1,315,987	1,902,121	848,400	2,985,140	2,985,140
Excess of Revenues Over (Under) Expenditures	97,222	(596,889)	(1,229,171)	259,462	(1,449,950)	(1,449,950)
Fund Balance - Beginning of Year	3,153,232	3,250,454	2,653,565	2,653,565	2,913,027	2,913,027
Fund Balance - End of Year	3,250,454	2,653,565	1,424,394	2,913,027	1,463,077	1,463,077

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 405 Sanitary Sewer Replacement Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
405-000-000-664.000 Interest	7,883	14,098	7,200	47,360	42,620	42,620
405-000-000-699.590 Cont.- Sewer Fund	750,000	705,000	665,750	1,060,502	1,492,570	1,492,570
Total Revenues	757,883	719,098	672,950	1,107,862	1,535,190	1,535,190

Expenditure Detail

Fund 405 Sanitary Sewer Replacement Fund
Dept 457 New Sewer Construction

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
405-457-000-703.000 Salaries and Wages	57,765	74,450	103,617	84,641	114,464	114,464
405-457-000-707.000 Wages-Temporary	161	0	0	0	0	0
405-457-000-708.000 Unemployment	3	49	55	14	19	19
405-457-000-709.000 Employers FICA	4,095	5,203	7,927	6,475	8,756	8,756
405-457-000-713.000 Overtime	171	0	0	0	0	0
405-457-000-715.000 Pension-General	6,841	8,971	12,714	10,596	12,602	12,602
405-457-000-716.000 Pension-MERS DC	0	312	2,152	1,039	1,815	1,815
405-457-000-718.000 Health Insurance	9,339	12,531	26,516	15,201	20,257	20,257
405-457-000-723.000 Health - MERS HSA	0	327	1,578	887	1,347	1,347
405-457-000-724.000 Workers Compensation	161	190	935	333	486	486
405-457-000-725.000 Other Fringe Benefits	266	300	1,463	309	1,465	1,465
	78,802	102,333	156,957	119,495	161,211	161,211
Material and Supplies:						
405-457-000-782.000 Materials	899	221	1,000	800	1,000	1,000
	899	221	1,000	800	1,000	1,000
Contractual and Other:						
405-457-000-818.000 Contractual Services	527,994	1,154,716	1,662,757	660,197	2,733,929	2,733,929
405-457-000-943.000 Equipment Rental - MP	40	0	2,000	2,000	2,000	2,000
405-457-000-961.641 PW Overhead	145	0	1,000	1,000	1,000	1,000
405-457-000-961.642 ENG Overhead	46,906	52,842	72,532	59,249	80,125	80,125
	575,085	1,207,558	1,738,289	722,446	2,817,054	2,817,054
Contractual and Other:						
405-457-000-984.000 Software	5,875	5,875	5,875	5,659	5,875	5,875
	5,875	5,875	5,875	5,659	5,875	5,875
New Sewer Construction	660,661	1,315,987	1,902,121	848,400	2,985,140	2,985,140

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

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

Account Description	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<u>WORK PROJECT DETAIL</u>				
Work Project Titles:				
MISC SAN. SEWER CONSTRUCTION	50,000	9,820	50,000	50,000
Sewer Lining	100,000	58,401	100,000	100,000
Sewer Studies & Permits	45,600	17,363	45,600	45,600
SEWER MAPPING & GIS	158,530	132,551	136,528	136,528
Alley: 1st E/o Jackson from Mason to Franklin	62,096	6,876	86,327	86,327
Arnold: Cooper to East End	85,558	18,737	167,101	167,101
Biddle: Greenwood to Williams	0	8,051	66,425	66,425
Blakely: Elm to Pleasant	0	12,271	152,700	152,700
Burr: State to Waterloo	113,850	13,835	119,616	119,616
Burr: Cooper to State	115,000	45,170	414,720	414,720
Deyo: Elm to Gorham	161,853	0	0	0
East: Plymouth to Michigan	82,456	13,887	44,363	44,363
Grinnell: Norfolk to Wildwood	0	20,231	181,183	181,183
Lansing: Steward to Clinton	0	4,814	11,233	11,233
McBride: Fourth to First	0	36,386	333,377	333,377
Mike Levine Landlands Trail Sewer Protection	5,000	0	5,000	5,000
Monkey Run Sewer Rehabilitation	445,554	130,061	102,357	102,357
Oakridge: Glen to Grovedale	0	6,078	68,685	68,685
Park: Burr to Ganson	0	1,542	27,752	27,752
Pearl: Cooper to Waterloo	0	66,429	212,204	212,204
Perrine: Pearl to Burr	336,111	141,117	36,363	36,363
Perrine: Michigan to Burr	140,513	52,302	13,485	13,485
Pleasant: Pringle to Deyo	0	644	11,588	11,588
Quarry: Park to Harris	0	1,250	22,503	22,503
Seventh: Christy to Carlton	0	581	10,463	10,463
Virginia: Waterloo thru 800 Block	0	972	17,502	17,502
Wastewater Treatment Plant Culverts	0	27,433	363,000	363,000
Williams: Biddle to Wilkins	0	4,422	32,671	32,671
Wiling: MLK to New York	0	17,176	152,394	152,394
	1,902,121	848,400	2,985,140	2,985,140

(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 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 406 Wastewater Equipment Replacement Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	1,266,053	1,485,827	16,095,054	4,997,578	3,990,800	3,990,800
Expenditures	788,060	1,053,530	17,594,940	5,030,754	6,228,293	6,228,293
Excess of Revenues Over (Under) Expenditures	477,993	432,297	(1,499,886)	(33,176)	(2,237,493)	(2,237,493)
Fund Balance - Beginning of Year	3,611,925	4,089,918	4,522,215	4,522,215	4,489,039	4,489,039
Fund Balance - End of Year	4,089,918	4,522,215	3,022,329	4,489,039	2,251,546	2,251,546

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 406 Wastewater Equipment Replacement Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
406-000-000-528.279 Federal Grant - ARPA (SLFRF)	0	227,112	5,605,985	3,420,905	2,389,483	2,389,483
406-000-000-664.000 Interest	8,753	19,715	12,991	63,873	65,789	65,789
406-000-000-699.590 Cont.-Sewer Fund	1,257,300	1,239,000	1,512,800	1,512,800	1,535,528	1,535,528
406-000-000-699.590 Cont.-Sewer Fund-Bond Proceeds	0	0	8,963,278	0	0	0
Total Revenues	1,266,053	1,485,827	16,095,054	4,997,578	3,990,800	3,990,800

Expenditure Detail

Fund 406 Wastewater Equipment Replacement Fund
Dept 548 Wastewater Equipment Replacement

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Capital Outlay:						
406-548-000-975.075 DPW WTP/WWTP Bldgs.	290,116	0	0	62,500	0	0
406-548-000-981.000 Vehicles/Enterprise Lease	128,239	65,206	66,927	129,876	137,476	137,476
406-548-000-985.000 Machinery & Equipment	148,290	685,913	9,897,528	660,000	146,000	146,000
406-548-000-985.001 Meters	0	7,519	15,000	15,000	15,000	15,000
406-548-000-985.003 Pumping Station	139,567	126,223	2,241,000	968,564	1,908,495	1,908,495
406-548-000-985.006 Treatment Plant	81,848	168,669	5,374,485	3,194,814	4,021,322	4,021,322
	788,060	1,053,530	17,594,940	5,030,754	6,228,293	6,228,293
Total Expenditures	788,060	1,053,530	17,594,940	5,030,754	6,228,293	6,228,293

(407) 2022 Sewer System Project Construction

PURPOSE - This fund is used to account for the capital projects included in the approved project plan as part of the State of Michigan's fiscal year 2022 Clean Water State Revolving Fund Intended Use Plan, to replace existing equipment at the City's Sewage Treatment Plant.

CHARACTER - Funding received as part of the State of Michigan's Environmental, Great Lakes, and Energy Clean Water State Revolving Fund (CWSRF), is an allocation of low-interest financing with the Michigan Finance Authority along with Federal and/or State grants in the form of principal forgiveness. The DWSRF will supply this fund with the monies necessary to cover the expenses incurred in the replacement of equipment at the Sewage Treatment Plant. The State Revolving Fund was established by the State of Michigan PA 317 of 1988 and codified the law in 1994, Part 53 PA 451 of the Natural Resources and Environmental Protection Act.

AUTHORITY - This fund will be established with the Annual Budget Resolution to be adopted on May 23, 2023.

City of Jackson Fiscal Year 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 407 2022 Sewer System Project Construction

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	0	0	0	6,237,198	5,697,802	5,697,802
Expenditures	0	480,972	0	5,756,226	5,697,802	5,697,802
Excess of Revenues Over (Under) Expenditures	0	(480,972)	0	480,972	0	0
Fund Balance - Beginning of Year	0	0	(480,972)	(480,972)	0	0
Fund Balance - End of Year	0	(480,972)	(480,972)	0	0	0

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 407 2022 Sewer System Project Construction

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
407-000-000-699.590 Cont.-Sewer Fund	0	0	0	6,237,198	5,697,802	5,697,802
Total Revenues	0	0	0	6,237,198	5,697,802	5,697,802

Expenditure Detail

Fund 407 2022 Sewer System Project Construction
Dept 901 Capital Projects

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Contractual & Other:						
407-901-000-818.000 Contractual Services	0	0	0	47,179	0	0
407-901-000-900.000 Printing & Publishing	0	921	0	3,742	0	0
407-901-000-985.006 Treatment Plant	0	0	0	5,448,303	5,448,302	5,448,302
	0	921	0	5,499,224	5,448,302	5,448,302
Capital Outlay:						
407-901-000-985.005 Engineering	0	480,051	0	257,002	249,500	249,500
	0	480,051	0	257,002	249,500	249,500
Total Expenditures	0	480,972	0	5,756,226	5,697,802	5,697,802

(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 May 28, 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 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 408 2020 Capital Improvement Bonds Construction Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	4,395	12	0	0	0	0
Expenditures	919,012	7,961	0	0	0	0
Excess of Revenues Over (Under) Expenditures	(914,617)	(7,949)	0	0	0	0
Fund Balance - Beginning of Year	922,566	7,949	0	0	0	0
Fund Balance - End of Year	7,949	0	0	0	0	0

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 408 2020 Capital Improvement Bonds Construction Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
408-000-000-664.000 Interest	556	12	0	0	0	0
408-000-000-688.000 Miscellaneous	3,839	0	0	0	0	0
Total Revenues	4,395	12	0	0	0	0

Expenditure Detail

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Capital Outlay:						
408-901-000-975.077 King Center Building Renovations	919,012	873	0	0	0	0
	919,012	873	0	0	0	0
Other Financing Uses:						
408-901-000-995.308 Cont.-2020 Cap. Imp. D/S Fund	0	7,088	0	0	0	0
	0	7,088	0	0	0	0
Total Expenditures	919,012	7,961	0	0	0	0

(409) 2022 Water System Project Construction

PURPOSE - This fund is used to account for the capital projects included in the approved project plan as part of the State of Michigan's fiscal year 2023 Drinking Water State Revolving Fund Intended Use Plan, to replace the existing Water System's infrastructure including water mains, lead service line replacements, and equipment at the City's Water Treatment Plant.

CHARACTER - Funding received as part of the State of Michigan's Environmental, Great Lakes, and Energy Drinking Water State Revolving Fund (DWSRF), is an allocation of low-interest financing with the Michigan Finance Authority, along with Federal and/or State Grants in the form of principal forgiveness. The DWSRF will supply this fund with the monies necessary to cover the expenses incurred in the replacement and upgrades to the Water System's infrastructure. The State Revolving Fund was established by the State of Michigan PA 317 of 1988 and codified the law in 1994, Part 53 PA 451 of the Natural Resources and Environmental Protection Act.

AUTHORITY - This fund will be established with the Annual Budget Resolution, to be adopted on May 23, 2023.

City of Jackson Fiscal Year 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 409 2022 Water System Project Construction

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	0	0	0	311,845	16,342,000	16,342,000
Expenditures	0	0	0	311,845	16,342,000	16,342,000
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 2023/24 Adopted Budget
Revenue Detail

Fund 409 2022 Water System Project Construction

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
409-000-000-699.591 Cont.-Water Fund	0	0	0	311,845	16,342,000	16,342,000
Total Revenues	0	0	0	311,845	16,342,000	16,342,000

Expenditure Detail

Fund 409 2022 Water System Project Construction
Dept 901 Capital Projects

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Contractual & Other:						
409-901-000-818.000 Contractual Services	0	0	0	49,420	0	0
409-901-000-900.000 Printing & Publishing	0	0	0	4,625	0	0
	0	0	0	54,045	0	0
Capital Outlay:						
409-901-000-972.000 Water Mains	0	0	0	0	6,040,000	6,040,000
409-901-000-973.000 Lead Service Line Replacement	0	0	0	0	8,730,000	8,730,000
409-901-000-985.002 Wellfield	0	0	0	0	540,000	540,000
409-901-000-985.004 Storage Tanks	0	0	0	0	170,000	170,000
409-901-000-985.005 Engineering	0	0	0	257,800	342,000	342,000
409-901-000-985.006 Treatment Plant	0	0	0	0	520,000	520,000
	0	0	0	257,800	16,342,000	16,342,000
Total Expenditures	0	0	0	311,845	16,342,000	16,342,000

(425) 2017 Michigan Transportation Fund Bonds Construction Fund

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

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

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

City of Jackson Fiscal Year 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 425 2017 Michigan Transportation Fund Bonds Construction Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	1,599	0	0	0	0	0
Expenditures	776,383	0	0	0	0	0
Excess of Revenues Over (Under) Expenditures	(774,784)	0	0	0	0	0
Fund Balance - Beginning of Year	774,784	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 425 2017 Michigan Transportation Fund Bonds Construction Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
425-000-000-664.000 Interest	1,599	0	0	0	0	0
Total Revenues	1,599	0	0	0	0	0

Expenditure Detail

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Other Financing Uses:						
425-901-000-995.202 Cont.-Major Street Fund	776,383	0	0	0	0	0
	776,383	0	0	0	0	0
Total Expenditures	776,383	0	0	0	0	0

(426) 2024 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 2024 Michigan Transportation Fund Bonds, date to be determined.

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 will be accounted for in the City's 2024 Michigan Transportation Fund Bonds Debt Service Fund # 353.

AUTHORITY - To be determined.

City of Jackson Fiscal Year 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 426 2024 Michigan Transportation Fund Bonds Construction Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	0	0	0	0	4,501,000	4,501,000
Expenditures	0	0	0	0	2,196,096	2,196,096
Excess of Revenues Over (Under) Expenditures	0	0	0	0	2,304,904	2,304,904
Fund Balance - Beginning of Year	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	2,304,904	2,304,904

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 426 2024 Michigan Transportation Fund Bonds Construction Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
426-000-000-664.000 Interest	0	0	0	0	1,000	1,000
426-000-000-696.000 Bond Proceeds	0	0	0	0	4,500,000	4,500,000
Total Revenues	0	0	0	0	4,501,000	4,501,000

Expenditure Detail

Fund 426 2024 Michigan Transportation Fund Bonds Construction Fund
Dept 901 Capital Projects

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Other Financing Uses:						
426-901-000-995.202 Cont.-Major Street Fund	0	0	0	0	1,597,101	1,597,101
426-901-000-995.203 Cont.-Local Street Fund	0	0	0	0	598,995	598,995
	0	0	0	0	2,196,096	2,196,096
Total Expenditures	0	0	0	0	2,196,096	2,196,096

(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 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 486 2018 Capital Improvement Bonds Construction Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	87,135	0	0	0	0	0
Expenditures	1,204,518	0	0	0	0	0
Excess of Revenues Over (Under) Expenditures	(1,117,383)	0	0	0	0	0
Fund Balance - Beginning of Year	1,117,383	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 486 2018 Capital Improvement Bonds Construction Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
486-000-000-664.000 Interest	87,135	0	0	0	0	0
Total Revenues	87,135	0	0	0	0	0

Expenditure Detail

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Other Financing Uses:						
486-901-000-995.202 Contrib.-Major Street Fund	1,204,518	0	0	0	0	0
Total Expenditures	1,204,518	0	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 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 488 MLK Corridor Improvement Authority Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	0	97,045	10,000	100,000	4,507,925	4,507,925
Expenditures	0	97,045	10,000	100,000	4,507,925	4,507,925
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 488 MLK Corridor Improvement Authority Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
488-000-000-528.279 Federal Grant - ARPA (SLFRF)	0	0	0	2,075	4,497,925	4,497,925
488-000-000-699.101 Contribution - General Fund	0	97,045	10,000	97,925	10,000	10,000
Total Revenues	0	97,045	10,000	100,000	4,507,925	4,507,925

Expenditure Detail

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Contractual & Other:						
488-727-000-818.000 Contractual Services	0	96,909	10,000	100,000	4,507,925	4,507,925
488-727-000-902.000 Printing & Publishing	0	136	0	0	0	0
	0	97,045	10,000	100,000	4,507,925	4,507,925
Total Expenditures	0	97,045	10,000	100,000	4,507,925	4,507,925

(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 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 489 Brownfield Redevelopment Authority Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	1,385,330	1,516,054	1,559,350	1,895,252	1,977,300	1,977,300
Expenditures	1,394,784	1,444,192	1,450,079	1,758,217	1,804,230	1,804,230
Excess of Revenues Over (Under) Expenditures	(9,454)	71,862	109,271	137,035	173,070	173,070
Fund Balance - Beginning of Year	1,345,971	1,336,517	1,408,379	1,408,379	1,545,414	1,545,414
Fund Balance - End of Year	1,336,517	1,408,379	1,517,650	1,545,414	1,718,484	1,718,484

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 489 Brownfield Redevelopment Authority Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
489-000-000-402.004 Prop. Taxes-Consumers	1,214,642	1,271,668	1,313,000	1,327,360	1,393,500	1,393,500
489-000-000-402.007 Prop. Taxes-Heat Control.	13,553	13,945	14,400	14,461	15,000	15,000
489-000-000-402.010 Prop. Taxes-GLHHC	71,053	64,811	66,950	58,659	61,500	61,500
489-000-000-402.011 Prop. Taxes-Full Spectrum	65,445	0	0	0	0	0
489-000-000-402.012 Prop. Taxes-D.E.P. (County)	7,340	7,736	8,000	9,175	9,500	9,500
489-000-000-402.013 Prop. Taxes-Popeye's	6,831	28,855	25,000	24,745	25,500	25,500
489-000-000-402.014 Prop. Taxes-The 200	0	123,044	126,000	125,750	132,000	132,000
489-000-000-402.015 Prop. Taxes-ACME	0	0	0	1,744	1,800	1,800
489-000-000-402.016 Prop. Taxes-Objective	0	0	0	308,358	323,500	323,500
489-000-000-626.000 Charges for Services	2,500	0	0	0	0	0
489-000-000-664.000 Interest	2,867	5,995	6,000	25,000	15,000	15,000
489-000-000-687.676 Refunds & Rebates-W/Comp	630	0	0	0	0	0
489-000-000-687.677 Refunds & Rebates-Healthcare	469	0	0	0	0	0
Total Revenues	1,385,330	1,516,054	1,559,350	1,895,252	1,977,300	1,977,300

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 489 Brownfield Redevelopment Authority Fund
Dept 745 Brownfield Redevelopment Projects

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
489-745-000-702.000 Termination Pay	7,200	258	0	0	0	0
489-745-000-703.000 Salaries & Wages	16,341	16,732	8,552	9,100	10,000	10,000
489-745-000-708.000 Unemployment	1	6	4	2	2	2
489-745-000-709.000 FICA	1,814	1,367	655	725	765	765
489-745-000-715.000 Pension - General	498	465	1,050	1,000	1,100	1,100
489-745-000-716.000 Pension-MERS DC	161	141	343	350	400	400
489-745-000-716.001 Retirement-Contractual	1,179	1,276	0	100	100	100
489-745-000-718.000 Health Insurance	710	310	697	700	710	710
489-745-000-723.000 Health Ins.-MERS HSA	256	84	185	200	195	195
489-745-000-724.000 Workers Comp.	78	58	55	55	50	50
489-745-000-725.000 Other Fringe Benefits	68	48	120	25	125	125
	<u>28,306</u>	<u>20,745</u>	<u>11,661</u>	<u>12,257</u>	<u>13,447</u>	<u>13,447</u>
Contractual And Other :						
489-745-000-818.000 Contractual Services	5,859	8,281	5,000	10,000	10,000	10,000
489-745-000-818.048 BRA Plan - Heat Controller	13,553	13,945	14,400	14,461	15,000	15,000
489-745-000-818.059 BRA Plan - GLHHC	58,367	0	0	0	0	0
489-745-000-818.062 BRA Plan - D.E.P. (County)	7,340	7,736	8,000	9,175	9,500	9,500
489-745-000-818.063 BRA Plan - Popeye's (Dev. & State)	0	32,114	25,000	24,745	25,500	25,500
489-745-000-818.064 BRA Plan - The 200	0	122,044	125,000	124,750	131,000	131,000
489-745-000-818.066 BRA Plan - ACME (County)	0	0	0	1,744	1,800	1,800
489-745-000-818.067 BRA Plan - Objective	0	0	0	308,358	323,500	323,500
489-745-000-956.000 Administration	336	112	1,000	1,000	1,000	1,000
	<u>85,455</u>	<u>184,232</u>	<u>178,400</u>	<u>494,233</u>	<u>517,300</u>	<u>517,300</u>
Other Financing Uses:						
489-745-000-995.389 Contrib.-2017 BRA TIF Ref. D/S	420,852	415,704	420,556	420,556	420,144	420,144
489-745-000-995.391 Contrib.-2021 BRA TIF Ref. D/S	78,684	758,700	772,512	772,512	791,839	791,839
489-745-000-995.397 Contrib.-2012 BRA TIF Ref. D/S	703,356	0	0	0	0	0
489-745-000-995.643 Contrib.-Loc.Site Remed.Rev.Fd.	78,131	64,811	66,950	58,659	61,500	61,500
	<u>1,281,023</u>	<u>1,239,215</u>	<u>1,260,018</u>	<u>1,251,727</u>	<u>1,273,483</u>	<u>1,273,483</u>
Total Expenditures	<u><u>1,394,784</u></u>	<u><u>1,444,192</u></u>	<u><u>1,450,079</u></u>	<u><u>1,758,217</u></u>	<u><u>1,804,230</u></u>	<u><u>1,804,230</u></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 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 494 Downtown Development Authority Project Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	3,165,351	3,365,159	3,405,000	3,482,999	3,525,000	3,525,000
Expenditures	2,667,437	2,803,617	2,947,323	2,945,323	3,090,114	3,090,114
Excess of Revenues Over (Under) Expenditures	497,914	561,542	457,677	537,676	434,886	434,886
Fund Balance - Beginning of Year	3,389,141	3,887,055	4,448,597	4,448,597	4,986,273	4,986,273
Fund Balance - End of Year	3,887,055	4,448,597	4,906,274	4,986,273	5,421,159	5,421,159

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 494 Downtown Development Authority Project Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
494-000-000-402.000 Current Property Taxes	1,498,664	1,684,785	1,745,000	1,745,000	1,825,000	1,825,000
494-000-000-441.000 Loc. Com. Stab. Share Tax	157,269	159,020	150,000	162,999	150,000	150,000
494-000-000-664.000 Interest	9,418	21,354	10,000	75,000	50,000	50,000
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	3,165,351	3,365,159	3,405,000	3,482,999	3,525,000	3,525,000

Expenditure Detail

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Contractual And Other :						
494-741-000-962.000 Uncollectible Accounts	0	0	2,000	0	0	0
	0	0	2,000	0	0	0
Other Financing Uses:						
494-741-000-995.394 Cont.-2001 DDA TIF D/S Fd.	2,460,750	2,597,987	2,735,750	2,735,750	2,881,749	2,881,749
494-741-000-995.395 Cont.-2019 DDA TIF Ref. D/S Fd.	206,687	205,630	209,573	209,573	208,365	208,365
	2,667,437	2,803,617	2,945,323	2,945,323	3,090,114	3,090,114
Total Expenditures	2,667,437	2,803,617	2,947,323	2,945,323	3,090,114	3,090,114

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.

(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 2023/24 Adopted Budget Analysis of Estimated Changes in Working Capital

<i>Fund 514 Auto Parking System Fund</i>						
	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	94,618	94,742	93,743	96,423	95,443	95,443
Expenses	270,854	262,752	247,011	311,469	283,433	283,433
Revenues Over (Under) Expenses			(153,268)	(215,046)	(187,990)	(187,990)
Add: Depreciation			113,131	144,969	144,969	144,969
Estimated Change in Working Capital			(40,137)	(70,077)	(43,021)	(43,021)
Working Capital - Beginning of Year			187,419	187,419	117,342	117,342
Working Capital - End of Year			147,282	117,342	74,321	74,321

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 514 Auto Parking System Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
514-000-000-630.000 Park. Permits - Daily (Pink)	494	1,774	1,100	2,280	1,800	1,800
514-000-000-664.000 Interest	1,851	825	500	2,000	1,500	1,500
514-000-000-667.002 Rents and Royalties-113 LLC	130	0	0	0	0	0
514-000-000-699.518 Cont.-Parking Assessment Fd	92,143	92,143	92,143	92,143	92,143	92,143
Total Revenues	94,618	94,742	93,743	96,423	95,443	95,443

Expenditure Detail

Fund 514 Auto Parking System Fund
Dept 587 Parking Utility

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
514-587-000-703.000 Salaries and Wages	763	280	500	500	3,000	3,000
514-587-000-708.000 Unemployment Comp.	0	0	0	0	1	1
514-587-000-709.000 Employers FICA	54	20	77	77	268	268
514-587-000-713.000 Overtime	0	0	500	500	500	500
514-587-000-715.000 Pension-General	92	34	123	123	385	385
514-587-000-716.000 Pension-MERS DC	2	5	9	8	41	41
514-587-000-718.000 Health Insurance	138	45	102	102	482	482
514-587-000-723.000 Health - MERS HSA	3	7	6	8	29	29
514-587-000-724.000 Workers Compensation	3	4	5	4	12	12
514-587-000-725.000 Other Fringe Benefits	4	1	7	7	37	37
	1,059	396	1,329	1,329	4,755	4,755
Material and Supplies:						
514-587-000-782.000 Materials	0	124	500	500	500	500
	0	124	500	500	500	500
Contractual And Other:						
514-587-000-808.000 Audit Fees	156	154	162	176	181	181
514-587-000-818.000 Contractual Services	3,030	8,656	15,000	15,000	15,000	15,000
514-587-000-918.000 Pavement Repairs	0	0	2,000	250	2,000	2,000
514-587-000-933.514 Parking Software/Maintenance	0	0	0	37,955	500	500
514-587-000-934.000 Repairs and Maintenance	0	2,500	2,500	2,500	2,500	2,500
514-587-000-943.000 Equipment Rental - MP	376	548	7,500	5,000	7,500	7,500
514-587-000-961.641 PW Overhead	64	210	2,100	1,000	2,100	2,100
514-587-000-961.642 Eng. Overhead	605	0	0	0	0	0
514-587-000-962.000 Uncollectible Accounts	5,641	0	0	0	0	0
	9,872	12,068	29,262	61,881	29,781	29,781
Capital Outlay:						
514-587-000-968.000 Depreciation	144,969	144,969	113,131	144,970	144,970	144,970
514-587-000-971.000 Land Improvements	2,215	0	0	0	0	0
	147,184	144,969	113,131	144,970	144,970	144,970
Other Financing Uses::						
514-587-000-995.386 Cont.-2018 Cap. Imp. D/S Fd.	112,739	105,195	102,789	102,789	103,427	103,427
	112,739	105,195	102,789	102,789	103,427	103,427
Total Expenses	270,854	262,752	247,011	311,469	283,433	283,433

(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 2023/24 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 518 Parking Assessment Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	249,667	235,375	221,288	280,776	311,449	311,449
Expenses	221,483	257,712	303,267	330,718	314,981	314,981
Excess of Revenues Over (Under) Expenses	28,184	(22,337)	(81,979)	(49,942)	(3,532)	(3,532)
Working Capital - Beginning of Year	276,155	304,339	282,002	282,002	232,060	232,060
Working Capital - End of Year	304,339	282,002	200,023	232,060	228,528	228,528

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 518 Parking Assessment Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
518-000-000-629.000 Parking Fines	13,196	13,783	12,810	16,811	13,500	13,500
518-000-000-630.000 Parking Permits-Daily (Pink)	746	850	885	587	600	600
518-000-000-630.005 Parking Permits (Green)	51,624	12,516	11,431	13,850	13,850	13,850
518-000-000-630.006 Parking Permits (Red)	3,100	800	600	1,415	1,415	1,415
518-000-000-630.007 Parking Permits (Orange)	21,688	56,287	47,500	96,778	96,000	96,000
518-000-000-630.010 Parking Permits (Black)	18,668	16,905	15,000	13,251	15,000	15,000
518-000-000-630.011 Parking Permits (Blue)	20,579	20,966	20,430	20,430	20,430	20,430
518-000-000-664.000 Interest	708	1,736	1,100	4,000	2,000	2,000
518-000-000-667.002 Rents and Royalties-113 LLC	29,492	29,820	29,820	33,654	33,654	33,654
518-000-000-687.676 Refunds & Rebates-W/Comp	2,070	0	0	0	0	0
518-000-000-687.677 Refunds & Rebates-Healthcare	2,250	0	0	0	0	0
518-000-000-699.895 Cont.-Special Assessment Fund	85,546	81,712	81,712	80,000	115,000	115,000
Total Revenues	249,667	235,375	221,288	280,776	311,449	311,449

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 518 Parking Assessment Fund
Dept 586 Parking Assessment

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
518-586-000-703.000 Salaries and Wages	16,181	18,301	20,795	26,196	22,103	22,103
518-586-000-707.000 Temporary Wages	21,431	15,186	23,920	27,810	27,768	27,768
518-586-000-708.000 Unemployment Comp.	8	49	12	48	40	40
518-586-000-709.000 Employers FICA	2,709	2,350	3,497	4,208	3,892	3,892
518-586-000-713.000 Overtime	0	475	1,000	1,000	1,000	1,000
518-586-000-715.000 Pension-General	2,005	2,045	2,674	3,491	2,544	2,544
518-586-000-716.000 Pension-MERS DC	559	511	374	1,167	298	298
518-586-000-718.000 Health Insurance	4,291	4,217	4,226	8,392	3,552	3,552
518-586-000-723.000 Health - MERS HSA	526	483	266	937	215	215
518-586-000-724.000 Workers Compensation	129	159	192	204	90	90
518-586-000-725.000 Other Fringe Benefits	62	60	276	92	272	272
	<u>47,901</u>	<u>43,836</u>	<u>57,232</u>	<u>73,545</u>	<u>61,774</u>	<u>61,774</u>
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	4,853	9,625	10,000	10,000	10,000	10,000
	<u>4,853</u>	<u>9,625</u>	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>
Contractual And Other:						
518-586-000-808.000 Audit Fees	125	128	135	182	187	187
518-586-000-818.000 Contractual Services	49,644	82,547	98,000	104,000	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	3,033	1,899	3,050	3,050	3,050	3,050
518-586-000-943.000 Equip. Rental - Motor Pool	332	7,494	1,000	8,901	4,000	4,000
518-586-000-961.101 Admin.-General Fund	13017	7,892	5,250	5,250	5,250	5,250
518-586-000-961.641 PW Overhead	130	2,144	2,000	2,000	2,000	2,000
518-586-000-961.642 ENG Overhead	15,430	10,004	12,457	19,647	16,577	16,577
518-586-000-962.000 Uncollectible Accounts	-5,125	0	0	0	0	0
	<u>76,586</u>	<u>112,108</u>	<u>141,892</u>	<u>153,030</u>	<u>149,064</u>	<u>149,064</u>
Other Financing Uses::						
518-586-000-995.514 Cont.- Auto Parking System Fd	92,143	92,143	92,143	92,143	92,143	92,143
	<u>92,143</u>	<u>92,143</u>	<u>92,143</u>	<u>92,143</u>	<u>92,143</u>	<u>92,143</u>
Total Expenses	221,483	257,712	303,267	330,718	314,981	314,981

(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 2023/24 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 519 Cooper/Francis Parking Decks Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	7,654	13,534	11,050	15,630	15,550	15,550
Expenses	283,421	282,153	283,775	283,344	283,957	283,957
Excess of Revenues Over (Under) Expenses	(275,767)	(268,619)	(272,725)	(267,714)	(268,407)	(268,407)
Add: Depreciation	262,943	262,943	262,943	262,943	262,943	262,943
Increase (Decrease) in Working capital	(12,824)	(5,676)	(9,782)	(4,771)	(5,464)	(5,464)
Working Capital - Beginning of Year	564,514	551,690	546,014	546,014	541,243	541,243
Working Capital - End of Year	551,690	546,014	536,232	541,243	535,779	535,779

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 519 Cooper/Francis Parking Decks Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
519-000-000-630.009 Parking Permits - Yellow	6,435	7,920	8,000	7,550	8,000	8,000
519-000-000-664.000 Interest	1,186	5,614	3,000	8,080	7,500	7,500
519-000-000-688.000 Miscellaneous	33	0	50	0	50	50
Total Revenues	7,654	13,534	11,050	15,630	15,550	15,550

Expenditure Detail

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Contractual And Other:						
519-599-000-808.000 Audit Fees	269	275	300	313	322	322
519-599-000-818.000 Contractual Services	109	-631	0	0	0	0
519-599-000-853.000 Telephone	188	1,313	0	0	0	0
519-599-000-935.000 Insurance	14,792	14,792	15,532	15,088	15,692	15,692
519-599-000-961.101 Admin.-General Fund	3,508	3,461	5,000	5,000	5,000	5,000
519-599-000-962.000 Uncollectible Accounts	1,612	0	0	0	0	0
	20,478	19,210	20,832	20,401	21,014	21,014
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	283,421	282,153	283,775	283,344	283,957	283,957

(590) Sewer 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 the construction projects undertaken by the City of Jackson's Sewer Fund.

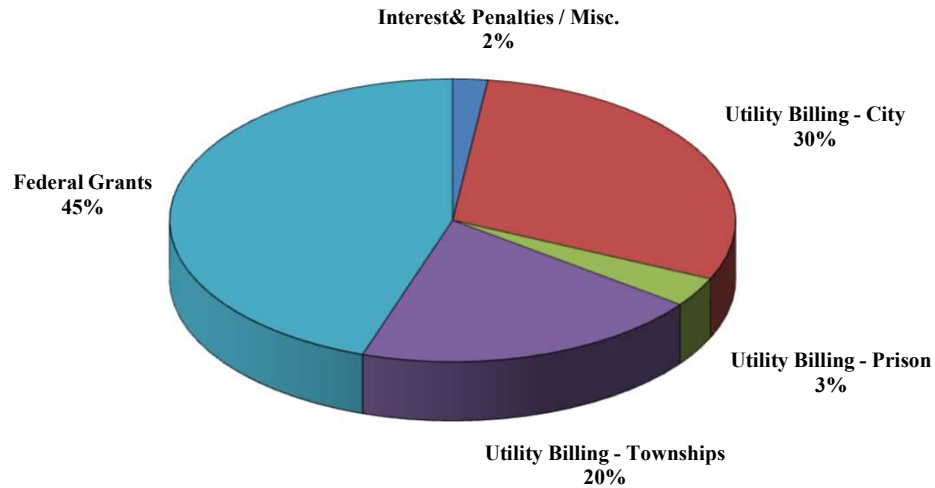
CHARACTER - In accordance with current ordinances, charges for wastewater services shall be levied on all premises having any sewer connection with the public wastewater facilities. The service charges now in effect for premises within the City shall continue as to such premises until changed pursuant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

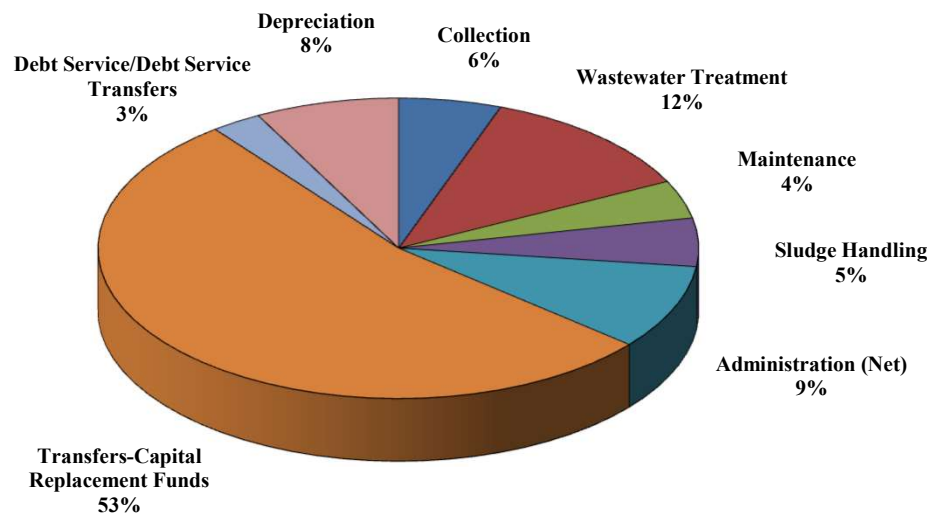
AUTHORITY - This fund was established on June 12, 1962 to meet the requirements of Ordinances 261 and 262 of the City of Jackson.

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Sewer Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2023/24 Adopted Budget
Sewer Fund
Estimated Changes in Cash Flow

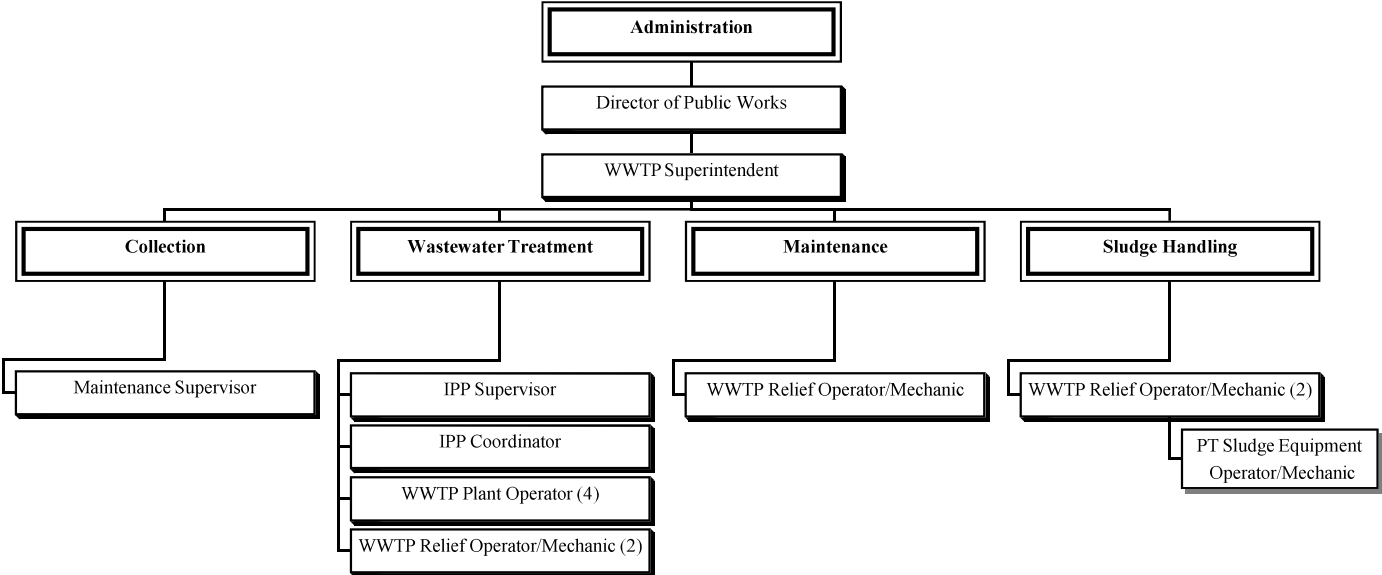
	2020/21	2021/22	2022/23	2022/23	2023/24	2023/24
	Actual	Actual	Budget	Projected	Proposed	Adopted
Revenues:						
Charges For Goods & Services	6,330,452	6,704,246	6,841,119	6,541,996	6,797,292	6,797,292
Federal Grants	0	0	0	6,237,198	5,697,802	5,697,802
State Grants	580,025	0	0	0	0	0
Penalties & Interest	16,159	93,914	98,100	189,776	197,367	197,367
Miscellaneous	138,689	41,972	10,000	410,000	10,000	10,000
	7,065,325	6,840,132	6,949,219	13,378,970	12,702,461	12,702,461
Expenses:						
Collection	1,195,071	1,170,791	1,389,707	1,855,816	2,490,276	2,490,276
Wastewater Treatment	1,729,833	1,809,773	2,239,946	1,975,099	2,311,486	2,311,486
Maintenance	1,109,616	1,000,889	1,417,437	1,352,815	1,445,785	1,445,785
Sludge Handling	783,305	852,598	1,086,695	1,022,339	1,182,817	1,182,817
Administration	3,013,981	2,436,084	12,029,005	9,054,943	8,889,909	8,889,909
	7,831,806	7,270,135	18,162,790	15,261,012	16,320,273	16,320,273
Revenues Over (Under) Expenses			(11,213,571)	(1,882,042)	(3,617,812)	(3,617,812)
Add: Depreciation			1,224,234	1,227,720	1,264,367	1,264,367
Bond Proceeds			8,963,278	0	0	0
Estimated Change in Working Capital			(1,026,059)	(654,322)	(2,353,445)	(2,353,445)
Estimated Working Capital (Unreserved) - Beginning of Year			8,861,599	8,861,599	8,207,277	8,207,277
Estimated Working Capital (Unreserved) - End of Year			7,835,540	8,207,277	5,853,832	5,853,832

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 590 Sewer Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
590-000-000-528.590 Federal Grant - CWSRF	0	0	0	6,237,198	5,697,802	5,697,802
590-000-000-539.019 St. Grant - MDEQ SAW Grant	530,220	0	0	0	0	0
590-000-000-539.021 St. Grant - SB690 Utility Billing Assistar	49,805	0	0	0	0	0
590-000-000-626.007 Chgs Good/Serv-U.ofM.	0	8,610	14,910	9,940	14,970	14,970
590-000-000-640.000 Laboratory Services	0	6,200	1,000	705	1,000	1,000
590-000-000-640.001 I.P.P. Monitoring	7,028	18,805	30,000	29,695	30,000	30,000
590-000-000-649.000 Auction Proceeds	8,170	1,925	0	10,000	0	0
590-000-000-650.010 Utility Billing	3,463,441	3,571,824	3,816,780	3,640,196	3,785,804	3,785,804
590-000-000-650.020 Utility Billing-Prison	513,475	451,056	500,476	410,960	427,398	427,398
590-000-000-650.030 Utility Bill.-Summit	928,516	1,135,283	1,025,460	1,029,699	1,070,887	1,070,887
590-000-000-650.040 Utility Bill.-Spring Arbor	259,429	262,710	250,803	270,865	281,700	281,700
590-000-000-650.050 Utility Bill.-Napoleon	25,560	31,246	27,083	30,026	31,227	31,227
590-000-000-650.060 Utility Bill.-Blackman	979,936	1,036,975	1,006,157	931,809	969,081	969,081
590-000-000-650.062 Out Of City Account	136,469	165,142	160,432	158,381	164,716	164,716
590-000-000-650.070 Utility Bill.-Rives	8,428	14,470	8,018	19,720	20,509	20,509
590-000-000-662.000 Penalties	-38	59,692	66,300	79,884	83,079	83,079
590-000-000-664.000 Interest	16,197	34,222	31,800	109,892	114,288	114,288
590-000-000-667.004 Equipment Rental	0	404	0	0	0	0
590-000-000-687.676 Refunds & Rebates-W/Comp	50,400	0	0	0	0	0
590-000-000-687.677 Refunds & Rebates-Healthcare	75,187	0	0	0	0	0
590-000-000-688.000 Miscellaneous	2,387	41,568	10,000	10,000	10,000	10,000
590-000-000-698.000 Insurance Refund	10,715	0	0	400,000	0	0
Total Revenues	7,065,325	6,840,132	6,949,219	13,378,970	12,702,461	12,702,461

City of Jackson Sewer Fund Personnel Activity Chart



City of Jackson
Fiscal Year 2023/24 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		69,432
	Retiree Health Insurance Stipends			1,200
		<u>1</u>		<u>70,632</u>

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 549 Collection

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
590-549-000-703.000 Salaries and Wages	58,450	64,384	63,986	69,622	70,632	70,632
590-549-000-708.000 Unemployment Comp.	5	39	39	39	11	11
590-549-000-709.000 Employers FICA	4,541	4,832	4,895	5,326	5,404	5,404
590-549-000-713.000 Overtime	3,485	0	0	0	0	0
590-549-000-715.000 Pension-General	7,057	7,583	7,704	8,543	7,644	7,644
590-549-000-716.000 Pension-MERS DC	1,446	2,442	2,511	2,785	2,777	2,777
590-549-000-718.000 Health Insurance	6,794	0	2,200	2,200	2,200	2,200
590-549-000-723.000 Health - MERS HSA	1,494	1,850	1,850	1,850	1,950	1,950
590-549-000-724.000 Workers Compensation	229	247	502	502	365	365
590-549-000-725.000 Other Fringe Benefits	243	269	1,073	1,073	1,105	1,105
	83,744	81,646	84,760	91,940	92,088	92,088
Material and Supplies:						
590-549-000-756.000 Operating Supplies	1,802	457	2,000	1,900	2,140	2,140
590-549-000-773.000 Laundry	632	840	725	900	927	927
590-549-000-778.000 Equipment Maint. Supplies	1,687	1,021	3,300	2,931	3,531	3,531
	4,121	2,318	6,025	5,731	6,598	6,598
Contractual and Other:						
590-549-000-818.000 Contractual Services	2,681	8,144	7,000	5,887	7,000	7,000
590-549-000-818.006 Instrument Maintenance	0	0	2,000	1,900	2,000	2,000
590-549-000-818.228 GIS Services - MIS	0	0	2,000	1,900	2,000	2,000
590-549-000-850.000 Communications	1,840	3,418	4,000	3,700	4,000	4,000
590-549-000-917.404 Sewer Maintenance-DPS	219,303	234,966	399,931	474,399	663,044	663,044
590-549-000-924.000 Utilities	38,305	47,626	48,086	48,086	49,529	49,529
590-549-000-934.000 Repairs & Maintenance	3,908	0	19,260	13,772	19,260	19,260
590-549-000-935.000 Insurance	5,875	5,898	6,193	5,842	6,076	6,076
590-549-000-943.000 Equipment Rental -MP	0		908	863	908	908
590-549-000-963.000 Miscellaneous	7,414	4,957	50,000	47,500	50,000	50,000
	279,326	305,009	539,378	603,849	803,817	803,817
Other Financing Uses::						
590-549-000-995.405 Cont.-Sewer Replacemt Fd.	750,000	705,000	665,750	1,060,502	1,492,570	1,492,570
590-549-000-995.406 Cont.-Equip. Replacemt Fd.	77,880	76,818	93,794	93,794	95,203	95,203
	827,880	781,818	759,544	1,154,296	1,587,773	1,587,773
Collection	1,195,071	1,170,791	1,389,707	1,855,816	2,490,276	2,490,276

City of Jackson
Fiscal Year 2023/24 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		78,090
006	IPP Coordinator	1		56,568
307	WWTP Relief Operator/Mechanic	2		95,496
308	WWTP Plant Operator	4		241,405
	Retiree Health Insurance Stipends			7,260
Activity Total		8		478,819

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 550 Wastewater Treatment

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
590-550-000-702.000 Termination Pay	18,948	0	0	0	0	0
590-550-000-703.000 Salaries and Wages	399,751	434,989	456,628	475,590	478,819	478,819
590-550-000-707.000 Wages-Temporary	0	0	0	0	0	0
590-550-000-708.000 Unemployment Comp.	56	319	312	312	88	88
590-550-000-709.000 Employers FICA	34,796	37,103	40,400	42,044	45,507	45,507
590-550-000-713.000 Overtime	68,452	81,863	71,500	74,000	112,232	112,232
590-550-000-715.000 Pension-General	54,984	61,753	63,908	67,435	64,693	64,693
590-550-000-716.000 Pension-MERS DC	5,067	5,989	7,247	6,640	8,151	8,151
590-550-000-718.000 Health Insurance	102,041	110,180	116,461	106,000	108,948	108,948
590-550-000-723.000 Health - MERS HSA	6,799	7,446	7,400	8,000	7,800	7,800
590-550-000-724.000 Workers Compensation	1,982	1,918	4,167	3,500	3,085	3,085
590-550-000-725.000 Other Fringe Benefits	1,675	1,823	8,452	3,200	8,631	8,631
	<u>694,551</u>	<u>743,383</u>	<u>776,475</u>	<u>786,721</u>	<u>837,954</u>	<u>837,954</u>
Material and Supplies:						
590-550-000-753.000 Chemicals	86,618	105,582	160,745	102,000	171,997	171,997
590-550-000-755.000 Safety Supplies	10,822	8,030	20,450	14,833	21,473	21,473
590-550-000-756.000 Operating Supplies	4,790	5,625	6,890	6,890	7,235	7,235
590-550-000-763.000 Laboratory Supplies	20,203	22,122	42,000	31,154	44,100	44,100
590-550-000-773.000 Laundry	7,290	6,655	7,425	7,800	8,034	8,034
	<u>129,723</u>	<u>148,014</u>	<u>237,510</u>	<u>162,677</u>	<u>252,839</u>	<u>252,839</u>
Contractual and Other:						
590-550-000-723.001 Health Insurance-Retirees	22,289	38,503	44,422	21,500	25,800	25,800
590-550-000-818.000 Contractual Services	78,182	80,638	85,600	85,600	89,880	89,880
590-550-000-822.000 Industrial Pretreatmt Prog.	53,055	23,701	64,200	35,495	67,410	67,410
590-550-000-850.000 Communications	0	0	6,000	5,700	6,000	6,000
590-550-000-908.002 Residency Allowance	5,400	9,000	9,000	9,000	9,000	9,000
590-550-000-908.003 License Stipend	0	500	500	500	1,500	1,500
590-550-000-924.000 Utilities	476,568	500,643	682,000	534,192	682,000	682,000
590-550-000-931.001 Equipment Maintenance	700	245	4,000	3,800	4,000	4,000
590-550-000-943.000 Equipment Rental - Motor Pool	0	0	1,000	950	1,000	1,000
590-550-000-961.641 Public Works Overhead	305	0	5,500	5,225	5,500	5,500
	<u>636,499</u>	<u>653,230</u>	<u>902,222</u>	<u>701,962</u>	<u>892,090</u>	<u>892,090</u>
Other Financing Uses::						
590-550-000-995.406 Cont.-Equip. Replacemt Fd.	269,060	265,146	323,739	323,739	328,603	328,603
	<u>269,060</u>	<u>265,146</u>	<u>323,739</u>	<u>323,739</u>	<u>328,603</u>	<u>328,603</u>
Wastewater Treatment	<u>1,729,833</u>	<u>1,809,773</u>	<u>2,239,946</u>	<u>1,975,099</u>	<u>2,311,486</u>	<u>2,311,486</u>

City of Jackson
Fiscal Year 2023/24 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		<u>51,372</u>
		<u>1</u>		<u>51,372</u>
	Add: PT Building & Grounds Maintenance Specialist From 591-560			<u>15,000</u>
	Activity Total			<u><u>66,372</u></u>

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 551 Maintenance

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
590-551-000-703.000 Salaries and Wages	37,154	49,999	49,485	57,324	51,372	51,372
590-551-000-707.000 Wages -Temporary	1,115	3,117	15,000	8,000	15,000	15,000
590-551-000-708.000 Unemployment Comp.	8	42	78	78	22	22
590-551-000-709.000 Employers FICA	3,342	3,890	6,077	5,992	6,151	6,151
590-551-000-713.000 Overtime	11,239	4,585	13,000	13,000	12,630	12,630
590-551-000-715.000 Pension-General	5,795	6,685	7,906	8,629	7,201	7,201
590-551-000-716.000 Pension-MERS DC	1,246	1,431	1,933	2,110	1,962	1,962
590-551-000-718.000 Health Insurance	15,202	19,633	19,837	20,760	20,130	20,130
590-551-000-723.000 Health - MERS HSA	1,605	1,900	1,850	2,100	1,950	1,950
590-551-000-724.000 Workers Compensation	191	228	652	652	422	422
590-551-000-725.000 Other Fringe Benefits	167	222	1,034	1,034	1,042	1,042
	77,064	91,732	116,852	119,679	117,882	117,882
Material and Supplies:						
590-551-000-756.000 Operating Supplies	3,246	170	4,408	4,188	4,612	4,612
590-551-000-759.000 Gasoline	2,147	2,236	6,000	5,030	6,000	6,000
590-551-000-759.001 Lubricants	59	1,403	2,000	1,900	2,000	2,000
590-551-000-773.000 Laundry	301	552	796	595	796	796
590-551-000-776.000 Custodial Supplies	1,418	1,855	2,575	2,575	2,703	2,703
590-551-000-778.000 Equipment Maint Supplies	50,007	39,943	59,920	59,920	62,916	62,916
590-551-000-778.001 Electrical Supplies	31,583	28,175	75,343	58,344	79,110	79,110
	88,761	74,334	151,042	132,552	158,137	158,137
Contractual and Other:						
590-551-000-818.000 Contractual Services	117,167	58,420	88,168	88,168	92,576	92,576
590-551-000-818.006 Instrument Maintenance	8,405	7,860	52,000	48,583	52,000	52,000
590-551-000-930.000 Building Maintenance	7,349	12,512	16,531	14,046	17,358	17,358
590-551-000-930.004 Grounds Maintenance	8,360	8,882	22,042	18,378	23,144	23,144
590-551-000-932.000 Vehicle Maintenance	42,492	27,571	20,000	20,000	20,000	20,000
590-551-000-934.000 Repairs & Maintenance	34,282	1,913	82,750	49,650	86,887	86,887
590-551-000-935.000 Insurance	87,143	87,492	91,867	86,650	90,116	90,116
590-551-000-940.000 Rentals	0	0	1,000	950	1,000	1,000
590-551-000-943.000 Equipment Rental - MP	1,049	2,860	5,445	4,784	5,445	5,445
590-551-000-956.001 Contingency	0	0	400	380	400	400
590-551-000-961.641 Public Works Overhead	1,304	379	3,863	3,518	3,863	3,863
	307,551	207,889	384,066	335,107	392,789	392,789
Other Financing Uses::						
590-551-000-995.406 Cont.-Equip. Replacement Fd.	636,240	626,934	765,477	765,477	776,977	776,977
	636,240	626,934	765,477	765,477	776,977	776,977
Maintenance	1,109,616	1,000,889	1,417,437	1,352,815	1,445,785	1,445,785

City of Jackson
Fiscal Year 2023/24 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		101,476
	Retiree Health Insurance Stipends			2,400
	Activity Total	2		103,876

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 553 Sludge Handling

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
590-553-000-703.000 Salaries and Wages	82,966	92,459	99,748	106,275	103,876	103,876
590-553-000-708.000 Unemployment Comp.	8	71	78	78	22	22
590-553-000-709.000 Employers FICA	6,242	7,431	8,928	9,618	10,192	10,192
590-553-000-713.000 Overtime	7,732	12,795	15,000	19,450	26,546	26,546
590-553-000-715.000 Pension-General	10,476	12,604	14,025	15,426	14,403	14,403
590-553-000-716.000 Pension-MERS DC	2,379	2,838	3,429	3,772	3,924	3,924
590-553-000-718.000 Health Insurance	20,522	22,527	21,337	36,766	40,260	40,260
590-553-000-723.000 Health - MERS HSA	3,455	3,642	3,700	3,940	3,900	3,900
590-553-000-724.000 Workers Compensation	333	391	915	915	686	686
590-553-000-725.000 Other Fringe Benefits	495	814	2,040	2,040	2,081	2,081
	134,608	155,572	169,200	198,280	205,890	205,890
Material and Supplies:						
590-553-000-756.000 Operating Supplies	0	237	1,102	1,047	1,102	1,102
590-553-000-759.000 Gasoline	11,245	22,875	20,024	32,500	35,750	35,750
590-553-000-763.000 Laboratory Supplies	0	719	2,060	1,341	2,060	2,060
590-553-000-773.000 Laundry	1,019	1,432	1,545	1,800	1,854	1,854
590-553-000-778.000 Equipment Maint. Supplies	3,448	8,687	4,595	8,500	8,755	8,755
	15,712	33,950	29,326	45,188	49,521	49,521
Contractual and Other:						
590-553-000-723.001 Health Insurance-Retirees	14,162	16,534	19,113	16,850	20,220	20,220
590-553-000-818.000 Contractual Services	303,176	323,229	468,392	354,319	491,812	491,812
590-553-000-908.003 License Stipend	0	500	500	500	500	500
590-553-000-921.000 Utilities-Gas	31,214	42,314	47,080	47,080	48,492	48,492
590-553-000-931.001 Equipment Maintenance	1,768	5,057	5,350	13,000	13,000	13,000
590-553-000-932.001 Vehicle Maint. Serv.	3,578	218	6,420	6,099	6,741	6,741
590-553-000-935.000 Insurance	4,967	5,122	5,161	5,188	5,396	5,396
590-553-000-943.000 Equipment Rental -MP	0	0	2,500	2,375	2,500	2,500
590-553-000-961.641 Public Works Overhead	0	0	3,863	3,670	4,000	4,000
	358,865	392,974	558,379	449,081	592,661	592,661
Other Financing Uses::						
590-553-000-995.406 Cont.-Equip. Replacement Fd.	274,120	270,102	329,790	329,790	334,745	334,745
	274,120	270,102	329,790	329,790	334,745	334,745
Sludge Handling	783,305	852,598	1,086,695	1,022,339	1,182,817	1,182,817

City of Jackson
Fiscal Year 2023/24 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		100,664
	Activity Total	1		100,664
Add:	Retiree Health Insurance Stipends			9,456
	Public Works/Utilities Fiscal Supervisor (25%) from 591-556			25,166
	Public Utilities Clerk III (25%) from Water Admin 591-556			11,735
	Assistant Director of Public Works (50%) from 591-556			52,807
	Director of Public Works (50%) from 591-565			64,194
	Building Maintenance Assistant (34%) from 591-565			20,331
	Building Maintenance Supervisor (34%) from 591-565			26,170
				310,523

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 554 Administration

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
590-554-000-703.000 Salaries and Wages	179,992	253,369	258,147	277,213	310,523	310,523
590-554-000-708.000 Unemployment Comp.	9	98	102	102	44	44
590-554-000-709.000 Employers FICA	12,894	17,764	19,890	21,207	23,911	23,911
590-554-000-715.000 Pension-General	19,726	23,095	30,615	34,014	33,370	33,370
590-554-000-716.000 Pension-MERS DC	5,469	7,854	9,030	9,500	10,991	10,991
590-554-000-716.001 Retirement-Contractual	1,307	1,652	2,080	2,080	2,080	2,080
590-554-000-718.000 Health Insurance	19,518	29,982	32,295	33,700	44,568	44,568
590-554-000-723.000 Health - MERS HSA	2,775	3,992	4,329	4,320	5,701	5,701
590-554-000-724.000 Workers Compensation	613	828	1,753	1,380	1,524	1,524
590-554-000-725.000 Other Fringe Benefits	688	789	3,191	3,191	3,835	3,835
	242,991	339,423	361,432	386,707	436,547	436,547
Material and Supplies:						
590-554-000-752.000 Supplies	1,691	1,261	3,306	3,306	3,405	3,405
590-554-000-756.000 Operating Supplies	4,587	258	5,037	5,190	5,346	5,346
	6,278	1,519	8,343	8,496	8,751	8,751
Contractual and Other:						
590-554-000-723.001 Health Ins. - Retirees	4,014	4,928	5,693	5,000	6,000	6,000
590-554-000-808.000 Audit Fees	5,261	5,048	5,300	7,214	7,430	7,430
590-554-000-818.000 Contractual Services	337	681	500	12,000	12,000	12,000
590-554-000-818.038 Cont.Serv.-MDEQ SAW Grant	646,044	0	0	0	0	0
590-554-000-820.000 Consultant Services	153,822	70,420	300,000	265,532	300,000	300,000
590-554-000-853.000 Telephone	10,255	14,325	14,935	14,935	15,383	15,383
590-554-000-880.000 Community Promotion	43,313	54,975	66,200	66,200	73,700	73,700
590-554-000-902.000 Advertising	113	73	2,000	1,454	2,000	2,000
590-554-000-908.003 License Stipend	0	1,000	1,000	1,000	1,000	1,000
590-554-000-910.000 Education & Training	3,329	4,522	9,950	9,950	10,450	10,450
590-554-000-913.000 Travel	0	455	2,500	3,300	3,000	3,000
590-554-000-915.000 Memberships and Dues	770	654	2,000	1,580	3,000	3,000
590-554-000-934.000 Repairs & Maintenance	1,887	1,983	3,210	3,210	3,210	3,210
590-554-000-961.101 Admin.-General Fund	214,338	191,665	214,338	191,665	191,665	191,665
590-554-000-962.000 Uncollectible Accounts	1,796	6,814	3,000	2,500	3,000	3,000
	1,085,279	357,543	630,626	585,540	631,838	631,838
Capital Outlay :						
590-554-000-968.000 Depreciation	1,121,585	1,189,539	1,192,691	1,192,691	1,228,472	1,228,472
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	24,643	24,643	25,382	24,643	25,382	25,382
590-554-000-968.087 Depreciation - Leases (GASB 87)	0	14,639	0	15,225	15,682	15,682
590-554-000-970.087 Principal - Leases (GASB 87)	0	-10,577	0	-11,000	-11,330	-11,330
	1,152,389	1,224,405	1,224,234	1,227,720	1,264,367	1,264,367
Debt Service:						
590-554-000-992.000 Interest	0	0	216,690	0	225,000	225,000
	0	0	216,690	0	225,000	225,000
Other Financing Uses:						
590-554-000-995.386 Cont.-2018 Cap. Imp. D/S Fd.	239,427	221,645	216,576	216,576	217,920	217,920
590-554-000-995.406 Cont.-Equip. Repl. Fd. (Bonds)	0	0	8,963,278	0	0	0
590-554-000-995.407 Cont.-2022 Sewer Sys Proj Const	0	0	0	6,237,198	5,697,802	5,697,802
590-554-000-995.591 Cont.-Water Fund	287,617	291,549	407,826	392,706	407,684	407,684
	527,044	513,194	9,587,680	6,846,480	6,323,406	6,323,406
Administration	3,013,981	2,436,084	12,029,005	9,054,943	8,889,909	8,889,909

(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 the construction projects undertaken by the City of Jackson's Water Fund.

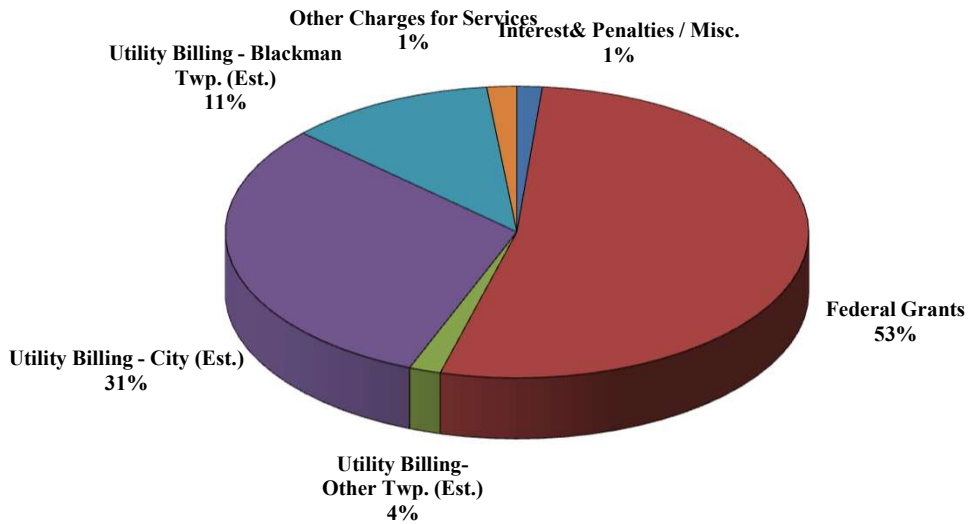
CHARACTER - The revenues generated from the water system must be set aside as collected in accounts as designated by existing revenue bond ordinances. These revenues are pledged for the specific purposes and transferred in a manner specified by those ordinances.

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.

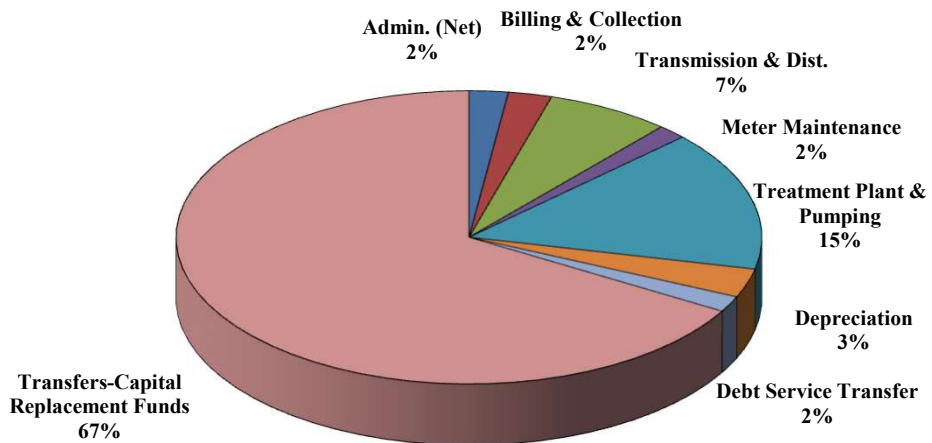
AUTHORITY - This fund was established in fiscal year 1936/37 and meets the requirements of Ordinance No. 439 of the City of Jackson.

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Water Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2023/24 Adopted Budget
Water Fund
Estimated Changes in Cash Flow

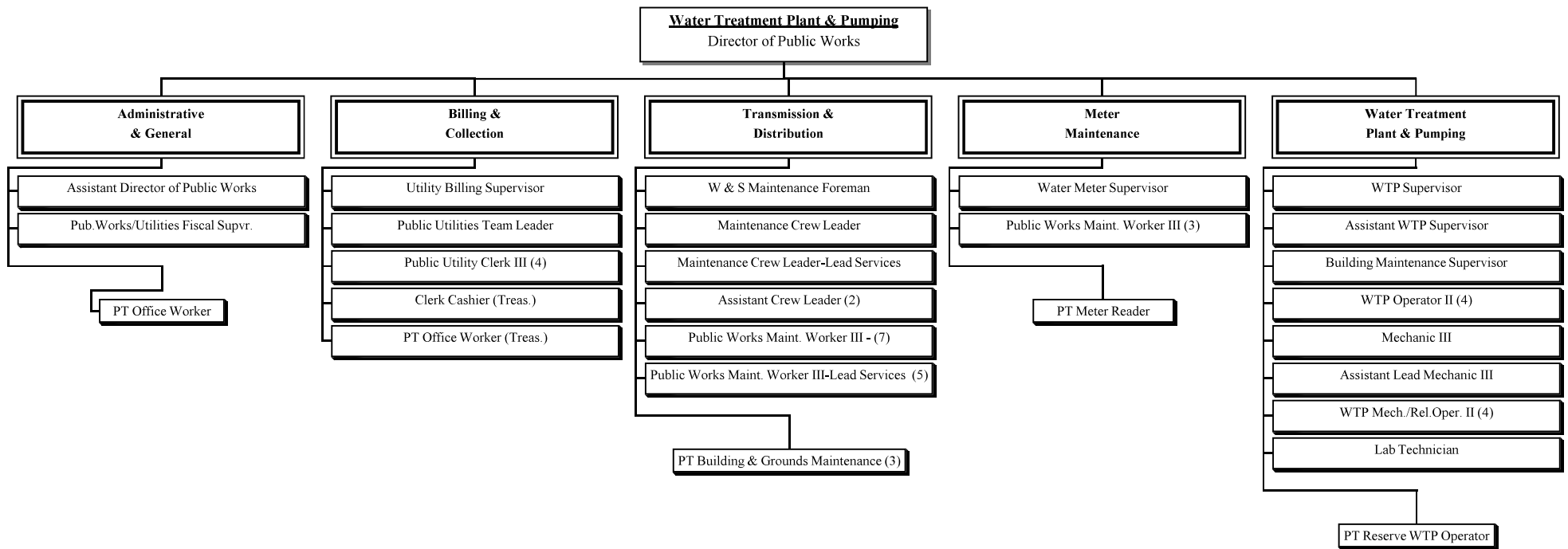
	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues:						
Charges For Goods & Services	12,415,330	12,666,881	14,628,071	13,300,874	13,809,779	13,809,779
Federal Grants	0	0	0	510,278	16,408,000	16,408,000
State Grants	80,641	0	0	0	0	0
Penalties & Interest	23,698	219,991	199,140	442,650	434,359	434,359
Contributions From Other Funds	287,617	291,549	407,684	392,706	407,684	407,684
Miscellaneous	249,488	694	0	3,801	0	0
	<u>13,056,774</u>	<u>13,179,115</u>	<u>15,234,895</u>	<u>14,650,309</u>	<u>31,059,822</u>	<u>31,059,822</u>
Expenses:						
Administrative & General	6,218,284	5,616,443	10,798,123	6,568,331	25,197,127	25,197,127
Billing & Collection	575,224	621,869	815,367	785,412	821,874	821,874
Transmission & Distribution	1,218,575	1,147,004	2,315,854	1,788,122	2,346,470	2,346,470
Meter Maintenance	413,587	336,955	543,119	519,048	547,903	547,903
Water Treatment Plant & Pumping	2,899,831	3,245,065	4,785,273	4,522,069	5,295,663	5,295,663
	<u>11,325,501</u>	<u>10,967,336</u>	<u>19,257,736</u>	<u>14,182,982</u>	<u>34,209,037</u>	<u>34,209,037</u>
Revenues Over (Under) Expenses			(4,022,841)	467,327	(3,149,215)	(3,149,215)
Add: Bond Proceeds (DWSRF)			2,594,500	0	0	0
Depreciation			1,052,997	1,052,588	1,084,137	1,084,137
Estimated Change in Working Capital			(375,344)	1,519,915	(2,065,078)	(2,065,078)
Estimated Working Capital (Unreserved) - Beginning of Year			16,956,276	16,956,276	18,476,191	18,476,191
Estimated Working Capital (Unreserved) - End of Year			<u>16,580,932</u>	<u>18,476,191</u>	<u>16,411,113</u>	<u>16,411,113</u>

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 591 Water Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
591-000-000-528.001 Federal Grant - EPA	0	0	0	198,433	66,000	66,000
591-000-000-528.591 Federal Grant - DWSRF	0	0	0	311,845	16,342,000	16,342,000
591-000-000-539.021 St Grant - SB690 Utility Bill Assistance	80,641	0	0	0	0	0
591-000-000-630.003 Refunds - Blackman Twp.	-317,034	-437,883	-397,687	-490,429	-510,046	-510,046
591-000-000-631.001 Turn On Charge	1,635	40,705	31,500	42,000	31,500	31,500
591-000-000-631.004 Overtime Service Calls	333	25	0	500	0	0
591-000-000-632.003 Meter Shop	4,151	5,364	4,120	4,120	4,244	4,244
591-000-000-632.005 Time/Materials-Others	2,789	25,421	1,000	6,630	6,830	6,830
591-000-000-640.000 Laboratory Services	3,596	7,620	3,900	4,735	4,880	4,880
591-000-000-642.002 Bulk Water Sale	59,360	63,240	38,420	38,350	42,950	42,950
591-000-000-642.003 Material Sold	322	272	280	500	525	525
591-000-000-642.004 Sale Of Scrap	8,653	266	3,025	3,500	3,675	3,675
591-000-000-645.010 Utility Billing - NSF Fees	850	1,320	510	1,000	500	500
591-000-000-649.000 Auction Proceeds	18,843		0	0	0	0
591-000-000-650.001 New Water & Sewer Service	37,001	60,968	12,000	23,926	12,000	12,000
591-000-000-650.002 Hydrant Meter Use	10,270	515	1,120	112	150	150
591-000-000-650.010 Utility Billing	12,584,561	12,899,048	14,929,883	13,665,930	14,212,571	14,212,571
591-000-000-662.000 Penalties	-66	155,894	143,540	166,650	147,319	147,319
591-000-000-664.000 Interest	23,764	64,097	55,600	276,000	287,040	287,040
591-000-000-667.004 Equipment Rental	5,523	693	0	0	0	0
591-000-000-687.676 Refunds & Rebates-W/Comp	79,200		0	0	0	0
591-000-000-687.677 Refunds & Rebates-Healthcare	148,594		0	0	0	0
591-000-000-688.000 Miscellaneous	16,171	1	0	0	0	0
591-000-000-698.000 Insurance Refund	0		0	3,801	0	0
591-000-000-699.590 Cont.-Sewer Fund	287,617	291,549	407,684	392,706	407,684	407,684
Total Revenues	13,056,774	13,179,115	15,234,895	14,650,309	31,059,822	31,059,822

City of Jackson Water Fund Activity Personnel Chart



City of Jackson
Fiscal Year 2023/24 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		105,614
014	Public Works/Utilities Fiscal Supervisor	1		100,664
306	Public Utility Clerk III	1		46,940
Activity Total		3		253,218
Add:	Retiree Health Insurance Stipends			21,924
	Public Utilities Clerk III (35%) from 641-441			16,021
Less:	Public Works/Utilities Fiscal Supervisor (25%) to Sewer Admin 590-554			(25,166)
	Public Works/Utilities Fiscal Supervisor (25%) to DPW Admin 641-441			(25,166)
	Public Works/Utilities Fiscal Supervisor (25%) to Engineering Admin 642-447			(25,166)
	Public Utilities Clerk III (25%) to Sewer Admin 590-554			(11,735)
	Public Utilities Clerk III (25%) to DPW Admin 641-441			(11,735)
	Assistant Director of Public Works (50%) to Sewer Admin 590-554			(52,807)
				139,388

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 556 Administrative & General

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
591-556-000-703.000 Salaries and Wages	86,088	132,323	108,760	134,990	139,388	139,388
591-556-000-707.000 Wages-Temporary	1,259	4,547	11,900	16,320	0	0
591-556-000-708.000 Unemployment Comp.	10	56	81	81	16	16
591-556-000-709.000 Employers FICA	6,946	7,618	9,318	11,690	10,806	10,806
591-556-000-713.000 Overtime	1,619	1,477	700	1,500	1,450	1,450
591-556-000-715.000 Pension-General	9,051	7,655	10,796	16,747	13,143	13,143
591-556-000-716.000 Pension-MERS DC	335	1,055	2,406	2,500	3,353	3,353
591-556-000-718.000 Health Insurance	23,720	22,808	19,983	22,849	30,356	30,356
591-556-000-723.000 Health - MERS HSA	642	993	1,573	1,573	2,632	2,632
591-556-000-724.000 Workers Compensation	115	113	340	130	282	282
591-556-000-725.000 Other Fringe Benefits	1,034	750	1,637	1,637	2,451	2,451
	130,819	179,395	167,494	210,017	203,877	203,877
Material and Supplies:						
591-556-000-752.000 Office Supplies	4,517	4,046	10,500	10,500	10,920	10,920
591-556-000-755.000 Safety Supplies	4,757	6,644	6,675	7,009	7,290	7,290
591-556-000-776.000 Custodial Supplies	0	72	0	0	0	0
	9,274	10,762	17,175	17,509	18,210	18,210
Contractual and Other:						
591-556-000-723.001 Health Insurance-Retirees	10,161	18,547	19,444	10,105	12,126	12,126
591-556-000-808.000 Audit Fees	3,165	3,222	3,383	2,633	2,712	2,712
591-556-000-818.000 Contractual Services	24,980	23,208	30,295	36,200	37,064	37,064
591-556-000-849.000 Radio Maintenance	3,845	4,480	5,150	5,150	5,305	5,305
591-556-000-853.000 Telephone	1,883	1,723	2,910	2,910	2,995	2,995
591-556-000-880.000 Community Promotion	43,313	54,975	66,200	66,200	73,700	73,700
591-556-000-900.000 Printing & Publishing	6,694	7,294	10,353	10,353	10,658	10,658
591-556-000-910.000 Education & Training	356	410	4,120	4,120	4,240	4,240
591-556-000-913.000 Travel	0	0	2,100	3,500	3,605	3,605
591-556-000-915.000 Memberships and Dues	4,446	4,726	5,020	5,020	5,175	5,175
591-556-000-920.000 Utilities-Electricity	0	0	1,100	1,100	1,210	1,210
591-556-000-921.000 Utilities-Gas	0	0	550	550	650	650
591-556-000-930.000 Building Maintenance	0	0	550	2,500	2,750	2,750
591-556-000-931.002 Office Equipment Maintenance	540	441	870	870	900	900
591-556-000-935.000 Insurance	79,213	85,967	89,469	90,214	93,823	93,823
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	265,277	232,836	265,277	232,836	232,836	232,836
591-556-000-962.000 Uncollectible Accounts	3,307	5,148	15,000	15,000	15,000	15,000
	447,180	442,977	531,791	499,261	514,749	514,749
Capital Outlay:						
591-556-000-968.000 Depreciation	1,012,688	1,098,349	1,052,997	1,052,997	1,084,587	1,084,587
591-556-000-968.087 Depreciation - Leases (GASB 87)	0	23,396	0	25,736	28,310	28,310
591-556-000-970.087 Principal - Leases (GASB 87)	0	-23,768	0	-26,145	-28,760	-28,760
	1,012,688	1,097,977	1,052,997	1,052,588	1,084,137	1,084,137
Other Financing Uses:						
591-556-000-995.386 Cont.-2018 Cap. Imp. D/S Fd.	632,864	608,946	595,020	595,020	598,711	598,711
591-556-000-995.402 Cont.-Wtr Eq & Repl.Fd.-(Bonds)	0	0	2,594,500	0	0	0
591-556-000-995.402 Cont.-Water Equip. & Rep. Fd.	3,881,507	2,686,532	4,788,980	2,831,925	4,812,937	4,812,937
591-556-000-995.403 Cont.-Lead Service Line Rep. Fd.	103,952	589,854	1,050,166	1,050,166	1,622,506	1,622,506
591-556-000-995.409 Cont.-2022 Water Sys. Proj. Const.	0	0	0	311,845	16,342,000	16,342,000
	4,618,323	3,885,332	9,028,666	4,788,956	23,376,154	23,376,154
Administrative & General	6,218,284	5,616,443	10,798,123	6,568,331	25,197,127	25,197,127

City of Jackson
Fiscal Year 2023/24 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		100,664
308	Public Utilities Team Leader	1		62,021
306	Clerk Cashier (Treas.)	1		55,251
306	Public Utility Clerk III	4		181,149
PT	Part Time - Office Worker		1	15,000
PT	Part Time - Office Worker (Treas.)		1	12,360
Activity Total		7	2	426,445
Add: Retiree Health Insurance Stipends				5,400
Less: Public Utilities Team Leader (25%) to DPW Admin 641-441				-15,505
				416,340

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 558 Billing & Collection

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
591-558-000-702.000 Termination Pay	91	1,286	0	0	0	0
591-558-000-703.000 Salaries and Wages	301,867	322,625	374,956	381,594	388,980	388,980
591-558-000-707.000 Wages-Temporary	3,000	0	12,360	20,780	27,360	27,360
591-558-000-708.000 Unemployment Comp.	497	511	302	580	96	96
591-558-000-709.000 Employers FICA	21,552	22,907	30,466	31,394	32,628	32,628
591-558-000-713.000 Overtime	1,705	2,770	9,875	8,000	9,093	9,093
591-558-000-715.000 Pension-General	34,388	38,227	46,685	47,764	43,349	43,349
591-558-000-716.000 Pension-MERS DC	4,143	4,531	5,450	11,688	5,632	5,632
591-558-000-718.000 Health Insurance	67,926	71,720	99,717	78,412	82,586	82,586
591-558-000-723.000 Health - MERS HSA	6,882	6,748	7,400	7,400	7,800	7,800
591-558-000-724.000 Workers Compensation	132	247	255	780	168	168
591-558-000-725.000 Other Fringe Benefits	3,046	3,076	8,998	4,290	9,346	9,346
	445,229	474,648	596,464	592,682	607,038	607,038
Material and Supplies:						
591-558-000-752.000 Office Supplies	10,552	8,475	18,800	22,000	24,000	24,000
	10,552	8,475	18,800	22,000	24,000	24,000
Contractual and Other:						
591-558-000-723.001 Health Insurance-Retirees	12,688	10,301	14,082	15,315	18,378	18,378
591-558-000-808.000 Audit Fees	3,165	3,222	3,383	2,633	2,712	2,712
591-558-000-810.000 EPAY Costs	4,979	5,144	5,855	5,855	6,100	6,100
591-558-000-818.000 Contractual Services	8,791	8,586	10,860	9,976	11,150	11,150
591-558-000-851.000 Postage	18,931	23,381	40,000	30,040	40,000	40,000
591-558-000-853.000 Telephone	1,725	2,003	2,600	2,232	2,300	2,300
591-558-000-900.000 Printing & Publishing	3,282	265	3,880	3,775	3,990	3,990
591-558-000-908.002 Residency Allowance	1,800	1,800	3,600	3,600	3,600	3,600
591-558-000-910.000 Education & Training	0	1,290	4,000	2,000	3,000	3,000
591-558-000-913.000 Travel	0	350	500	2,000	3,000	3,000
591-558-000-915.000 Memberships & Dues	0	0	680	680	700	700
591-558-000-931.002 Office Equipment Maintenance	5,635	4,300	9,175	6,020	6,450	6,450
591-558-000-935.000 Insurance	3,174	8,428	8,849	8,812	9,164	9,164
591-558-000-945.000 Office Equipment Rental	0	34,792	500	500	500	500
591-558-000-961.101 Admin.-General Fund	39,639	0	39,639	34,792	34,792	34,792
591-558-000-962.000 Uncollectible Accounts	0	0	2,500	2,500	5,000	5,000
	103,809	103,862	150,103	130,730	150,836	150,836
Capital Outlay:						
591-558-000-971.011 City Hall Improvements	8,000	19,023	30,000	25,000	25,000	25,000
591-558-000-980.001 Office Equipment	7,634	15,861	20,000	15,000	15,000	15,000
	15,634	34,884	50,000	40,000	40,000	40,000
Billing & Collection	575,224	621,869	815,367	785,412	821,874	821,874

City of Jackson
Fiscal Year 2023/24 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		100,664
306	Public Works Maint. Worker III	7		284,771
306	Public Works Maint. Worker III - Lead Servic	5		229,232
307	Assistant Crew Leader	2		108,559
308	Maintenance Crew Leader	1		62,021
308	Maintenance Crew Leader - Lead Services	1		62,021
PT	Building & Ground Maintenance Specialist		1	15,000
Activity Total		17	1	862,268
Add: Retiree Health Insurance Stipends				13,860
Less: Assistant Crew Leader (Miss Dig) (50%) to 641-441				(25,020)
				851,108

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 560 Transmission & Distribution

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
591-560-000-702.000 Termination Pay	228	0	0	0	0	0
591-560-000-703.000 Salaries and Wages	369,148	390,157	854,688	644,624	836,108	836,108
591-560-000-707.000 Wages-Temporary	0	0	15,000	10,163	15,000	15,000
591-560-000-708.000 Unemployment Comp.	34	246	682	409	181	181
591-560-000-709.000 Employers FICA	27,240	28,702	75,680	55,319	73,896	73,896
591-560-000-713.000 Overtime	15,611	20,719	113,902	68,341	107,821	107,821
591-560-000-715.000 Pension-General	45,125	48,515	118,319	87,481	103,174	103,174
591-560-000-716.000 Pension-MERS DC	4,186	5,114	21,959	13,175	18,906	18,906
591-560-000-718.000 Health Insurance	84,237	83,495	213,802	128,281	191,920	191,920
591-560-000-723.000 Health - MERS HSA	6,783	7,546	24,975	14,985	22,425	22,425
591-560-000-724.000 Workers Compensation	2,691	2,569	8,945	5,367	5,192	5,192
591-560-000-725.000 Other Fringe Benefits	1,881	2,930	16,993	10,196	16,102	16,102
	557,164	589,993	1,464,945	1,038,341	1,390,725	1,390,725
Material and Supplies:						
591-560-000-756.000 Operating Supplies	25,299	18,055	38,656	27,900	41,400	41,400
591-560-000-759.000 Gasoline	9,908	22,040	30,072	29,000	32,000	32,000
591-560-000-773.000 Laundry	4,346	5,872	8,100	8,200	9,000	9,000
591-560-000-774.000 Small Tools	3,732	5,216	9,000	20,950	11,000	11,000
591-560-000-781.000 Construction Supplies	195,724	136,016	177,200	217,100	251,800	251,800
	239,009	187,199	263,028	303,150	345,200	345,200
Contractual and Other:						
591-560-000-723.001 Health Insurance-Retirees	5,111	3,807	7,521	2,000	2,400	2,400
591-560-000-818.000 Contractual Services	174,425	90,190	170,975	112,600	186,400	186,400
591-560-000-853.000 Telephone	3,306	3,315	3,955	3,805	4,160	4,160
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	1,750	1,750	1,750	3,500	3,500
591-560-000-910.000 Education & Training	1,171	10,856	12,500	15,700	17,000	17,000
591-560-000-913.000 Travel	51	601	1,500	900	1,500	1,500
591-560-000-918.000 Pavement Repairs	59,011	80,027	145,850	110,000	145,850	145,850
591-560-000-920.000 Utilities-Electricity	1,060	939	1,210	1,100	1,300	1,300
591-560-000-921.000 Utilities-Gas	1,249	1,671	1,650	1,800	2,000	2,000
591-560-000-924.001 Utilities-Water	4	1,426	2,240	1,700	2,000	2,000
591-560-000-930.000 Building Maintenance	1,166	115	4,000	1,000	4,000	4,000
591-560-000-931.001 Equipment Maintenance	0	0	15,000	1,000	15,000	15,000
591-560-000-932.000 Vehicle Maintenance	42,817	39,101	61,200	43,000	65,000	65,000
591-560-000-943.000 Equipment Rental-MP	66,292	70,779	77,935	81,500	89,650	89,650
591-560-000-961.641 Public Works O/H	64,675	63,435	78,795	66,976	68,985	68,985
591-560-000-961.642 Engineering O/H	264	0	0	0	0	0
	422,402	369,812	587,881	446,631	610,545	610,545
Transmission & Distribution	1,218,575	1,147,004	2,315,854	1,788,122	2,346,470	2,346,470

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Water Fund-Meter Maintenance</i>				
<i>Fund-Activity: 591-564</i>				
010	Meter/LSL Service Supervisor	1		65,935
306	Public Works Maint. Worker III	3		144,259
PT	Part Time - Meter Reader		1	10,000
Activity Total		4	1	220,194
Add: Retirees Health Insurance Stipend				10,200
				230,394

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 564 Meter Maintenance

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
591-564-000-703.000 Salaries and Wages	214,100	155,353	224,867	221,791	220,394	220,394
591-564-000-707.000 Wages-Temporary	0	0	5,000	5,000	10,000	10,000
591-564-000-708.000 Unemployment Comp.	24	129	195	195	55	55
591-564-000-709.000 Employers FICA	16,060	11,878	18,855	18,388	19,539	19,539
591-564-000-713.000 Overtime	4,908	9,239	13,569	13,569	19,830	19,830
591-564-000-715.000 Pension-General	15,289	18,063	28,377	28,879	25,898	25,898
591-564-000-716.000 Pension-MERS DC	5,107	2,537	5,839	7,061	5,798	5,798
591-564-000-718.000 Health Insurance	46,978	39,256	62,802	71,580	73,122	73,122
591-564-000-723.000 Health - MERS HSA	4,936	3,566	5,550	5,550	5,850	5,850
591-564-000-724.000 Workers Compensation	879	786	2,128	2,128	1,337	1,337
591-564-000-725.000 Other Fringe Benefits	701	73	4,146	4,146	4,139	4,139
	308,982	240,880	371,328	378,287	385,962	385,962
Material and Supplies:						
591-564-000-752.000 Office Supplies	330	1,032	1,000	1,000	1,000	1,000
591-564-000-756.000 Operating Supplies	7,511	3,688	9,500	6,000	8,000	8,000
591-564-000-759.000 Gasoline	6,097	9,116	8,500	10,850	11,935	11,935
591-564-000-773.000 Laundry	1,224	2,807	2,885	3,165	3,261	3,261
591-564-000-774.000 Small Tools	3,795	3,302	7,500	7,500	7,500	7,500
591-564-000-782.000 Materials	2,110	2,266	15,000	15,000	15,000	15,000
	21,067	22,211	44,385	43,515	46,696	46,696
Contractual and Other:						
591-564-000-723.001 Health Insurance-Retirees	53,546	39,785	45,871	36,672	44,006	44,006
591-564-000-818.000 Contractual Services	439	2,282	29,500	13,250	19,250	19,250
591-564-000-853.000 Telephone	4,725	5,043	7,125	6,325	6,325	6,325
591-564-000-908.002 Residency Allowance	3,600	3,600	3,600	3,600	3,600	3,600
591-564-000-910.000 Education & Training	1,049	1,597	10,500	5,250	7,000	7,000
591-564-000-913.000 Travel	0	485	2,500	2,500	2,500	2,500
591-564-000-915.000 Memberships & Dues	0	0	1,000	250	500	500
591-564-000-920.000 Utilities-Electricity	1,068	948	4,826	1,000	1,000	1,000
591-564-000-921.000 Utilities-Gas	1,249	1,671	1,650	1,650	1,650	1,650
591-564-000-924.001 Utilities-Water	4	428	504	504	504	504
591-564-000-930.000 Building Maintenance	0	0	1,000	250	500	500
591-564-000-931.001 Equipment Maintenance	0	0	1,000	500	1,000	1,000
591-564-000-932.000 Vehicle Maintenance	12,871	8,133	11,000	10,000	11,000	11,000
591-564-000-943.000 Equipment Rental - Motor Pool	3,089	2,808	3,025	2,500	3,025	3,025
591-564-000-961.641 Public Works O/H	1,898	7,084	4,305	12,995	13,385	13,385
	83,538	73,864	127,406	97,246	115,245	115,245
Meter Maintenance	413,587	336,955	543,119	519,048	547,903	547,903

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 565 Water Treatment Plant & Pumping

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Personal Services:						
591-565-000-702.000 Termination Pay	1,771	5,879	0	332	0	0
591-565-000-703.000 Salaries and Wages	605,867	683,957	814,667	780,153	833,709	833,709
591-565-000-707.000 Wages-Temporary	2,311	4,114	15,000	15,660	30,000	30,000
591-565-000-708.000 Unemployment Comp.	68	519	578	578	165	165
591-565-000-709.000 Employers FICA	51,021	60,042	74,542	72,010	78,798	78,798
591-565-000-713.000 Overtime	96,311	133,890	142,750	145,500	78,054	78,054
591-565-000-715.000 Pension-General	77,788	91,056	109,398	113,579	104,746	104,746
591-565-000-716.000 Pension-MERS DC	8,261	12,856	21,449	25,636	22,789	22,789
591-565-000-716.001 Retirement - Contractual	1,306	1,651	4,106	1,843	3,852	3,852
591-565-000-718.000 Health Insurance	119,814	139,706	193,664	156,835	204,851	204,851
591-565-000-723.000 Health - MERS HSA	8,836	12,248	18,185	16,000	19,818	19,818
591-565-000-724.000 Workers Compensation	2,780	3,630	8,204	4,900	5,251	5,251
591-565-000-725.000 Other Fringe Benefits	2,892	2,379	13,745	13,745	14,142	14,142
	979,026	1,151,927	1,416,288	1,346,771	1,396,175	1,396,175
Material and Supplies:						
591-565-000-753.001 Chemicals-Fluoride	10,444	9,734	16,275	18,000	19,050	19,050
591-565-000-753.002 Chemicals-Lime	472,752	444,489	508,529	468,529	550,500	550,500
591-565-000-753.003 Chemicals-Soda Ash	65,148	18,559	56,728	50,000	103,302	103,302
591-565-000-753.004 Chemicals-Caustic Soda	31,658	0	116,247	100,000	200,700	200,700
591-565-000-753.007 Chemicals-Phosphate	26,303	0	37,931	90,000	113,742	113,742
591-565-000-753.008 Chemicals-Calcium Hypochlorite	3,890	0	4,410	4,410	5,500	5,500
591-565-000-753.009 Chemicals-Chlorine	18,564	40,641	86,304	110,000	146,631	146,631
591-565-000-753.010 Ferric Chloride	25,727	25,529	34,822	40,000	50,120	50,120
591-565-000-755.000 Safety Supplies	0	143	0	4,000	5,000	5,000
591-565-000-756.000 Operating Supplies	3,335	5,498	4,250	6,000	6,300	6,300
591-565-000-758.000 Diesel Fuel	3,518	0	5,840	5,840	10,000	10,000
591-565-000-759.000 Gasoline	5,240	9,314	7,725	9,540	10,495	10,495
591-565-000-763.000 Laboratory Supplies	41,251	50,666	56,500	45,000	47,250	47,250
591-565-000-773.000 Laundry	5,499	8,039	9,520	10,260	10,570	10,570
591-565-000-774.000 Small Tools	2,868	5,912	10,000	10,000	10,000	10,000
591-565-000-776.000 Custodial Supplies	3,576	2,663	4,175	4,175	4,592	4,592
591-565-000-778.000 Equipment Maint. Supplies	60,412	79,186	119,111	119,056	158,144	158,144
	780,185	700,373	1,078,367	1,094,810	1,451,896	1,451,896
Contractual and Other:						
591-565-000-723.001 Health Insurance-Retirees	9,827	6,003	7,015	5,950	7,140	7,140
591-565-000-818.000 Contractual Services	569,383	855,590	1,467,879	1,401,154	1,669,809	1,669,809
591-565-000-818.001 Cont.Service-Well Field	2,520	22,071	21,000	21,000	22,191	22,191
591-565-000-818.003 Cont.Service-Pumping Station	975	0	16,150	16,150	16,960	16,960
591-565-000-853.000 Telephone	6,098	11,942	12,725	12,725	13,361	13,361
591-565-000-908.002 Residency Allowance	3,600	3,600	1,800	5,400	7,200	7,200
591-565-000-908.003 License Stipend	0	4,500	3,750	6,000	7,000	7,000
591-565-000-910.000 Education & Training	2,015	11,639	13,150	17,775	27,648	27,648
591-565-000-913.000 Travel	291	665	4,100	4,305	6,600	6,600
591-565-000-915.000 Memberships and Dues	0	905	1,025	1,025	1,100	1,100
591-565-000-920.000 Utilities-Electricity	490,167	402,427	580,000	475,000	500,000	500,000

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Expenditure Detail

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Contractual and Other: (Cont'd.)						
591-565-000-921.000 Utilities-Gas	28,901	34,236	39,414	39,414	43,355	43,355
591-565-000-924.001 Utilities-Water	4,848	5,841	7,000	7,000	7,700	7,700
591-565-000-930.000 Building Maintenance	4,529	0	50,000	25,000	70,000	70,000
591-565-000-932.000 Vehicle Maintenance	8,354	5,093	15,750	10,000	11,000	11,000
591-565-000-940.000 Rentals	0	122	5,250	5,250	5,775	5,775
591-565-000-943.000 Equipment Rental - MP	6,451	11,124	24,473	12,237	13,236	13,236
591-565-000-961.641 Public Works Overhead	2,661	17,007	20,137	15,103	17,517	17,517
	<u>1,140,620</u>	<u>1,392,765</u>	<u>2,290,618</u>	<u>2,080,488</u>	<u>2,447,592</u>	<u>2,447,592</u>
Water Treatment Plant & Pumping	<u>2,899,831</u>	<u>3,245,065</u>	<u>4,785,273</u>	<u>4,522,069</u>	<u>5,295,663</u>	<u>5,295,663</u>

Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
Department: Water Fund-Water Treatment Plant & Pumping				
Fund-Activity: 591-565				
009	Building Maintenance Assistant	1		60,994
010	Building Maintenance Supervisor	1		76,971
012	Assistant WTP Supervisor	1		80,402
014	WTP Supervisor	1		85,463
020	Director of Public Works	1		128,388
307	WTP Mechanic/Relief Operator II	4		193,309
307	Water Production Helper	1		44,161
308	Mechanic III	1		62,021
308	WTP Operator II	4		209,792
PT	Reserve WTP Operator		1	30,000
	Activity Total	<u>15</u>	<u>1</u>	<u>971,501</u>
	Add: Retiree Health Insurance Stipends			48,636
	Less: Director of Public Works (50%) to 590-554 WWTP			(64,194)
	Building Maintenance Assistant (34%) to 590-554			(20,332)
	Building Maintenance Assistant (33%) to 101-265			(20,331)
	Building Maintenance Supervisor (34%) to 590-554			(26,170)
	Building Maintenance Supervisor (33%) to 101-265			(25,401)
	Activity Total			<u>863,709</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 2023/24 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 641 Public Works Administration Fund

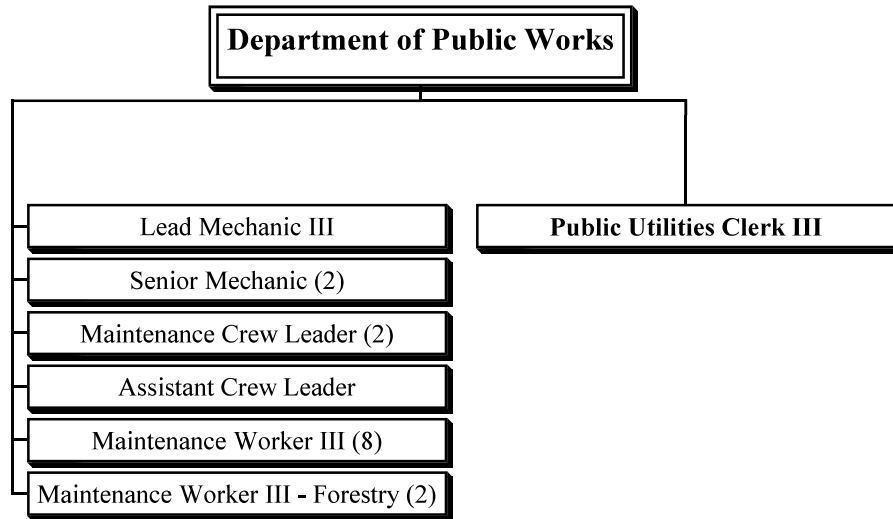
	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	397,608	362,700	399,794	354,172	364,799	364,799
Expenditures	304,861	368,040	477,472	429,245	472,518	472,518
Revenues Over (Under) Expenses			(77,678)	(75,073)	(107,719)	(107,719)
Estimated Working Capital - Beginning of Year			334,788	334,788	259,715	259,715
Estimated Working Capital - End of Year			257,110	259,715	151,996	151,996

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 641 Public Works Administration Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
641-000-000-626.000 Charges for Services	358,107	356,395	394,640	347,232	357,649	357,649
641-000-000-664.000 Interest	8,147	6,305	5,154	6,940	7,150	7,150
641-000-000-687.676 Refunds & Rebates-W/Comp	19,260	0	0	0	0	0
641-000-000-687.677 Refunds & Rebates-Healthcare	12,094	0	0	0	0	0
Total Revenues	397,608	362,700	399,794	354,172	364,799	364,799

City of Jackson
Department of Public Works
Activity Personnel Chart



City of Jackson
Fiscal Year 2023/24 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		317,117
306	Maintenance Worker III - Forestry	2		77,195
306	Public Utilities Clerk III	1		45,773
307	Assistant Crew Leader	1		55,318
308	Maintenance Crew Leader	2		124,042
309	Senior Mechanic	2		121,359
310	Lead Mechanic III	1		71,264
		17		812,068
Add: Retiree Health Insurance Stipends				69,120
Assistant Crew Leader (Miss Dig 50%) from 591-560				25,020
Public Works/Utilities Fiscal Supervisor (25%) from 591-556				25,166
Public Utilities Clerk III (25%) from Water Admin 591-556				11,735
Public Utilities Team Leader (25%) to DPW Admin 641-441				15,505
Less: Public Utilities Clerk III (35%) to Water Admin 591-556				(16,021)
Public Utilities Clerk III (20%) to Engineering 642-447				(9,155)
				933,438

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	78	4,102	0	0	0	0
641-441-000-703.000 Salaries And Wages	174,323	199,533	219,998	205,183	231,877	231,877
641-441-000-708.000 Unemployment Comp.	11	124	116	116	34	34
641-441-000-709.000 Employers FICA	12,779	14,498	18,130	15,964	18,993	18,993
641-441-000-713.000 Overtime	112	381	5,320	3,500	5,590	5,590
641-441-000-715.000 Pension-General	13,630	18,639	21,370	25,605	19,722	19,722
641-441-000-716.000 Pension-MERS DC	1,489	2,518	3,167	3,078	3,260	3,260
641-441-000-718.000 Health Insurance	22,186	34,470	40,920	41,170	42,805	42,805
641-441-000-723.000 Health - MERS HSA	2,488	3,927	4,051	3,750	4,368	4,368
641-441-000-724.000 Workers Compensation	1,161	1,588	3,876	1,796	1,621	1,621
641-441-000-725.000 Other Fringe Benefits	787	2,322	3,482	3,310	3,545	3,545
	<u>229,044</u>	<u>282,102</u>	<u>320,430</u>	<u>303,472</u>	<u>331,815</u>	<u>331,815</u>
Material And Supplies:						
641-441-000-752.000 Office Supplies	3,906	2,582	9,170	11,170	11,617	11,617
641-441-000-755.000 Safety Supplies	4,533	5,536	8,757	8,757	9,107	9,107
641-441-000-773.000 Laundry	5,218	6,254	7,506	8,500	8,840	8,840
641-441-000-782.000 Materials	2,572	2,012	10,012	8,010	10,013	10,013
	<u>16,229</u>	<u>16,384</u>	<u>35,445</u>	<u>36,437</u>	<u>39,577</u>	<u>39,577</u>
Contractual And Other:						
641-441-000-723.001 Health Insurance-Retirees	38,554	32,676	53,158	22,800	27,360	27,360
641-441-000-808.000 Audit Fees	325	301	316	424	437	437
641-441-000-818.000 Contractual Services	3,373	6,965	13,005	13,005	13,395	13,395
641-441-000-853.000 Telephone	3,899	3,909	4,700	4,700	4,890	4,890
641-441-000-908.002 Residency Allowance	0	0	0	0	0	0
641-441-000-910.000 Education & Training	741	4,831	12,750	12,750	14,025	14,025
641-441-000-913.000 Travel	0	101	500	500	550	550
641-441-000-915.000 Memberships & Dues	0	0	500	500	520	520
641-441-000-924.000 Utilities	2,743	3,587	6,243	6,243	6,867	6,867
641-441-000-924.002 Utilities-Heating	2,498	3,341	2,748	3,847	4,232	4,232
641-441-000-931.001 Equipment Maintenance	540	441	568	568	591	591
641-441-000-931.002 Office Equipment Maintenance	0	0	0	0	0	0
641-441-000-935.000 Insurance	6,915	12,496	12,109	12,749	13,259	13,259
641-441-000-943.000 Equipment Rental - MP	0	906	15,000	11,250	15,000	15,000
641-441-000-945.000 Office Equipment Rental	0	0	0	0	0	0
	<u>59,588</u>	<u>69,554</u>	<u>121,597</u>	<u>89,336</u>	<u>101,126</u>	<u>101,126</u>
Total Expenditures	<u>304,861</u>	<u>368,040</u>	<u>477,472</u>	<u>429,245</u>	<u>472,518</u>	<u>472,518</u>

(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 2023/24 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 642 Engineering Administration Fund

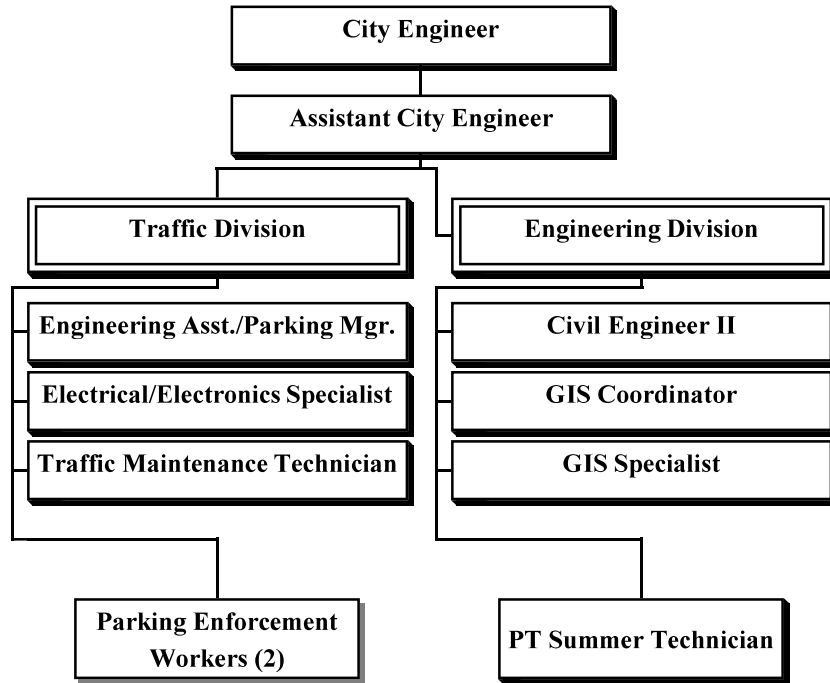
	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	289,713	258,355	265,891	259,042	266,815	266,815
Expenditures	245,214	270,124	328,453	328,184	339,842	339,842
Revenues Over (Under) Expenses			(62,562)	(69,142)	(73,027)	(73,027)
Estimated Working Capital - Beginning of Year			262,666	262,666	193,524	193,524
Estimated Working Capital - End of Year			200,104	193,524	120,497	120,497

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 642 Engineering Administration Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
642-000-000-626.000 Charges for Services	276,972	256,962	265,221	255,252	262,910	262,910
642-000-000-664.000 Interest	576	1,393	670	3,790	3,905	3,905
642-000-000-687.676 Refunds & Rebates-W/Comp	4,230	0	0	0	0	0
642-000-000-687.677 Refunds & Rebates-Healthcare	6,750	0	0	0	0	0
642-000-000-688.000 Miscellaneous	1,185	0	0	0	0	0
Total Revenues	289,713	258,355	265,891	259,042	266,815	266,815

**City of Jackson
Engineering
Activity Personnel Chart**



City of Jackson
Fiscal Year 2023/24 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Fund-Activity: 642-447</i>				
<i>Department: Engineering</i>				
007	Engineering Assistant	1		54,734
009	GIS Specialist	1		57,426
010	Engineering Assistant/Parking Manager	1		63,678
011	GIS Coordinator	1		83,587
012	Civil Engineer II	1		82,630
015	Assistant City Engineer	1		106,106
020	City Engineer	1		136,636
PT	Parking Enforcement Worker		2	27,768
PT	Summer Technician		1	10,800
		7	3	623,365
Add: Retiree Health Insurance Stipends				46,110
Public Works/Utilities Fiscal Supervisor (25%) from 591-556				25,166
Pension Specialist/Engineering Admin. (50%) from 101-191				30,774
Public Utilities Clerk III (20%) from 641-441				9,155
				734,570
				734,570

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:						
642-447-000-703.000 Salaries And Wages	134,789	146,150	158,415	158,711	167,142	167,142
642-447-000-707.000 Temporary Wages	53	300	0	0	0	0
642-447-000-708.000 Unemployment Comp.	11	66	67	10	20	20
642-447-000-709.000 Employers FICA	10,540	11,036	12,119	12,157	12,786	12,786
642-447-000-713.000 Overtime	49	177	200	200	200	200
642-447-000-715.000 Pension-General	10,807	11,785	13,780	14,210	13,326	13,326
642-447-000-716.000 Pension-MERS DC	479	602	2,019	820	1,919	1,919
642-447-000-718.000 Health Insurance	17,390	17,543	22,823	21,222	21,420	21,420
642-447-000-723.000 Health - MERS HSA	686	758	1,435	831	1,424	1,424
642-447-000-724.000 Workers Compensation	282	272	1,038	508	514	514
642-447-000-725.000 Other Fringe Benefits	2,287	1,961	3,768	3,416	3,901	3,901
	177,373	190,650	215,664	212,085	222,652	222,652
Material And Supplies:						
642-447-000-752.000 Office Supplies	3,831	4,306	4,085	4,085	4,085	4,085
642-447-000-755.000 Safety Supplies	363	0	825	825	825	825
642-447-000-766.000 Survey Supplies	270	147	810	710	810	810
	4,464	4,453	5,720	5,620	5,720	5,720
Contractual And Other:						
642-447-000-723.001 Health Insurance-Retirees	4,026	4,936	6,000	5,653	6,000	6,000
642-447-000-808.000 Audit Fees	206	243	255	293	302	302
642-447-000-818.000 Contractual Services	1,265	3,125	2,500	2,500	2,500	2,500
642-447-000-853.000 Telephone	5,762	5,975	7,350	7,350	7,350	7,350
642-447-000-908.002 Residency Allowance	5,400	5,400	5,400	7,200	7,200	7,200
642-447-000-908.003 License Stipend	0	0	1,000	0	1,000	1,000
642-447-000-910.000 Education & Training	1,502	1,256	1,600	1,600	1,600	1,600
642-447-000-913.000 Travel	0	72	250	3,500	500	500
642-447-000-915.000 Memberships & Dues	2,412	2,114	2,500	2,500	2,500	2,500
642-447-000-924.000 Utilities	3,773	3,904	5,100	5,100	5,100	5,100
642-447-000-924.002 Utilities-Heating	3,747	5,012	4,000	6,000	6,000	6,000
642-447-000-931.001 Equipment Maintenance	4,935	2,418	5,500	5,500	5,500	5,500
642-447-000-931.002 Office Equipment Maintenance	1,590	1,590	4,881	3,456	4,881	4,881
642-447-000-935.000 Insurance	4,844	4,293	4,508	4,627	4,812	4,812
642-447-000-945.000 Office Equipment Rental	0	0	500	500	500	500
642-447-000-961.101 Admin.-General Fund	23,756	25,537	30,000	30,000	30,000	30,000
	63,218	65,875	81,344	85,779	85,745	85,745
Capital Outlay:						
642-447-000-980.001 Office Equipment	0	6,832	12,625	11,600	12,625	12,625
642-447-000-984.000 Software	159	2,314	13,100	13,100	13,100	13,100
	159	9,146	25,725	24,700	25,725	25,725
Total Expenditures	245,214	270,124	328,453	328,184	339,842	339,842

(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 2023/24 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 643 Local Site Remediation Revolving Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	78,318	65,512	67,950	61,659	63,500	63,500
Expenditures	1,409	0	20,000	40,000	20,000	20,000
Revenues Over (Under) Expenses	76,909	65,512	47,950	21,659	43,500	43,500
Estimated Working Capital - Beginning of Year	66,283	143,192	208,704	208,704	230,363	230,363
Estimated Working Capital - End of Year	143,192	208,704	256,654	230,363	273,863	273,863

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 643 Local Site Remediation Revolving Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
643-000-000-664.000 Interest	187	701	1,000	3,000	2,000	2,000
643-000-000-699.489 Contribution-BRA Fund	78,131	64,811	66,950	58,659	61,500	61,500
Total Revenues	78,318	65,512	67,950	61,659	63,500	63,500

Expenditure Detail

Fund 643 Local Site Remediation Revolving Fund

Dept 745 Brownfield Redevelopment Projects

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Contractual And Other :						
643-745-000-818.000 Contractual Services	1,409	0	20,000	40,000	20,000	20,000
Total Expenditures	1,409	0	20,000	40,000	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 2023/24 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 661 Motor Pool & Garage Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	1,213,840	1,303,987	2,823,832	2,905,486	1,309,590	1,309,590
Expenditures	1,073,458	1,152,878	2,881,943	3,109,537	1,606,109	1,606,109
Revenues Over (Under) Expenses			(58,111)	(204,051)	(296,519)	(296,519)
Add: Depreciation			266,190	262,864	289,351	289,351
Less: Principal payments on Lease Payable			(146,210)	(145,000)	(145,000)	(145,000)
Estimated Change in Working Capital			61,869	(86,187)	(152,168)	(152,168)
Estimated Working Capital - Beginning of Year			384,741	384,741	298,554	298,554
Estimated Working Capital - End of Year			446,610	298,554	146,386	146,386

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 661 Motor Pool And Garage Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
661-000-000-528.279 ARPA Funds	0	0	1,644,500	1,644,500	0	0
661-000-000-626.006 Refuse Vehicle Inspections	2,503	2,450	2,675	2,500	2,575	2,575
661-000-000-626.301 Charges for Services - Police	30,701	35,433	32,357	32,357	33,328	33,328
661-000-000-626.337 Charges for Services - Fire	65,531	71,562	60,822	60,822	62,647	62,647
661-000-000-626.591 Charges for Services - Water	57,071	45,868	65,776	53,100	54,693	54,693
661-000-000-626.642 Charges for Services - Eng.	4,935	2,410	3,236	3,100	3,193	3,193
661-000-000-649.000 Auction Proceeds	87,086	16,625	10,000	0	0	0
661-000-000-664.000 Interest	745	2,556	2,021	9,600	9,985	9,985
661-000-000-667.004 Equipment Rental	883,451	1,016,877	970,618	1,067,680	1,110,387	1,110,387
661-000-000-687.676 Refunds & Rebates-W/Comp	14,220	0	0	0	0	0
661-000-000-687.677 Refunds & Rebates-Healthcare	18,563	0	0	0	0	0
661-000-000-688.000 Miscellaneous	33,811	46,206	31,827	31,827	32,782	32,782
661-000-000-698.000 Insurance Refund	15,223	64,000	0	0	0	0
Total Revenues	1,213,840	1,303,987	2,823,832	2,905,486	1,309,590	1,309,590

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 Actual	2020/21 Actual	2021/22 Proposed	2021/22 Projected	2022/23 Proposed	2022/23 Proposed
Personal Services:						
661-454-000-702.000 Termination Pay	0	0	0	0	0	0
661-454-000-703.000 Salaries And Wages	183,429	201,031	194,303	214,962	197,200	197,200
661-454-000-707.000 Temporary Wages	0	0	0	0	0	0
661-454-000-708.000 Unemployment Comp.	21	121	121	121	34	34
661-454-000-709.000 Employers FICA	13,054	14,532	16,141	17,081	16,374	16,374
661-454-000-713.000 Overtime	954	1,757	16,653	8,320	16,797	16,797
661-454-000-715.000 Pension-General	20,858	23,676	25,890	27,397	23,566	23,566
661-454-000-716.000 Pension-MERS DC	1,017	1,427	1,850	1,850	1,925	1,925
661-454-000-718.000 Health Insurance	39,492	47,757	48,625	50,616	49,372	49,372
661-454-000-723.000 Health - MERS HSA	1,632	2,031	2,035	2,040	2,145	2,145
661-454-000-724.000 Workers Compensation	1,151	1,336	2,960	1,908	1,467	1,467
661-454-000-725.000 Other Fringe Benefits	688	853	3,354	3,354	3,367	3,367
	<u>262,296</u>	<u>294,521</u>	<u>311,932</u>	<u>327,649</u>	<u>312,247</u>	<u>312,247</u>
Material And Supplies:						
661-454-000-752.000 Office Supplies	3,259	632	2,500	800	2,550	2,550
661-454-000-755.000 Safety Supplies	300	330	1,030	550	1,000	1,000
661-454-000-759.000 Gasoline	43,707	72,194	61,182	100,500	110,550	110,550
661-454-000-770.000 Miscellaneous Supplies	18,112	13,719	24,310	16,550	25,000	25,000
661-454-000-773.000 Laundry	1,722	2,367	2,560	3,000	3,500	3,500
661-454-000-774.000 Small Tools	16,885	12,450	17,635	14,000	18,000	18,000
661-454-000-782.000 Materials	228,249	288,155	275,598	275,598	303,158	303,158
	<u>312,234</u>	<u>389,847</u>	<u>384,815</u>	<u>410,998</u>	<u>463,758</u>	<u>463,758</u>
Contractual And Other:						
661-454-000-723.001 Health Insurance-Retirees	27,896	32,660	37,634	31,596	37,915	37,915
661-454-000-808.000 Audit Fees	907	987	1,036	1,140	1,174	1,174
661-454-000-818.000 Contractual Services	45,726	30,668	40,082	30,400	43,200	43,200
661-454-000-853.000 Telephone	1,308	2,075	2,125	2,125	2,125	2,125
661-454-000-908.003 License Stipend	0	1,000	1,000	2,000	2,000	2,000
661-454-000-910.000 Education & Training	639	373	2800	1950	2800	2800
661-454-000-913.000 Travel	0	0	250	100	250	250
661-454-000-924.000 Utilities	14,952	15,992	18,095	18,000	19,000	19,000
661-454-000-924.002 Utilities-Heating	16,238	19,597	9,002	25,550	28,105	28,105
661-454-000-931.001 Equipment Maintenance	2,200	2,850	3,135	3,135	3,260	3,260
661-454-000-935.000 Insurance	39,763	39,456	41,211	41,290	42,942	42,942
661-454-000-943.000 Equipment Rental - MP	545	165	1,000	300	1,000	1,000
661-454-000-961.101 Admin.-General Fund	21,625	20,156	21,625	20,156	20,156	20,156
661-454-000-961.641 Public Works Overhead	0	44	500	500	500	500
	<u>171,799</u>	<u>166,023</u>	<u>179,495</u>	<u>178,242</u>	<u>204,427</u>	<u>204,427</u>
Capital Outlay:						
661-454-000-968.000 Depreciation	225,864	198,187	266,190	266,190	292,810	292,810
661-454-000-968.087 Depreciation - Leases (GASB 87)	0	25,681	0	26,708	27,776	27,776
661-454-000-970.087 Principal - Leases (GASB 87)	0	-28,879	0	-30,034	-31,235	-31,235
661-454-000-981.000 Vehicles/Enterprise Lease	28,306	33,145	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	0	7,470	1,644,500	1,834,801	245,000	245,000
	<u>254,170</u>	<u>235,604</u>	<u>1,943,870</u>	<u>2,130,845</u>	<u>567,531</u>	<u>567,531</u>
Debt Service:						
661-454-000-992.000 Interest	17,309	13,492	9,661	9,633	5,652	5,652
	<u>17,309</u>	<u>13,492</u>	<u>9,661</u>	<u>9,633</u>	<u>5,652</u>	<u>5,652</u>
Other Financing Uses:						
661-454-000-995.386 Cont.-2018 Cap. Imp. D/S Fd.	55,650	53,391	52,170	52,170	52,494	52,494
	<u>55,650</u>	<u>53,391</u>	<u>52,170</u>	<u>52,170</u>	<u>52,494</u>	<u>52,494</u>
Total Expenditures	<u>1,073,458</u>	<u>1,152,878</u>	<u>2,881,943</u>	<u>3,109,537</u>	<u>1,606,109</u>	<u>1,606,109</u>

(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 2023/24 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 664 Equipment Revolving Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	5,781	0	0	0	0	0
Expenditures	5,780	0	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 2023/24 Adopted Budget
Revenue Detail

Fund 664 Equipment Revolving Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
664-000-000-626.000 Charges For Goods/Service	5,781	0	0	0	0	0
Total Revenues	5,781	0	0	0	0	0

Expenditure Detail

Fund 664 Equipment Revolving Fund
Dept 326 Equipment Revolving

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Capital Outlay:						
664-326-000-968.000 Depreciation	5,667	0	0	0	0	0
	5,667	0	0	0	0	0
Debt Service:						
664-326-000-992.000 Interest	113	0	0	0	0	0
	113	0	0	0	0	0
Total Expenditures	5,780	0	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 2023/24 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 676 Workers Compensation Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	598,987	90,360	185,000	640,000	167,500	167,500
Expenditures	1,169,021	309,792	183,900	425,339	220,350	220,350
Revenues Over (Under) Expenses	(570,034)	(219,432)	1,100	214,661	(52,850)	(52,850)
Working Capital - Beginning of Year	1,446,279	876,245	656,813	656,813	871,474	871,474
Working Capital - End of Year	876,245	656,813	657,913	871,474	818,624	818,624

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 676 Workers Compensation Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
676-000-000-664.000 Interest	7,790	3,207	10,000	10,000	7,500	7,500
676-000-000-698.000 Insurance Refund	12,607	2,021	0	0	0	0
676-000-000-699.101 Cont.-General Fund	500,000	0	0	500,000	0	0
676-000-000-699.101 Cont.-General (All) Funds	78,590	85,132	175,000	130,000	160,000	160,000
Total Revenues	598,987	90,360	185,000	640,000	167,500	167,500

Expenditure Detail

Fund 676 Workers Compensation Fund
Dept 676 Workers Compensation Insurance

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Materials & Supplies:						
676-676-000-755.000 Safety Supplies	0	0	500	0	0	0
	0	0	500	0	0	0
Contractual And Other:						
676-676-000-808.000 Audit Fees	150	1,134	300	339	350	350
676-676-000-907.002 Workers Comp. Claims	190,961	213,314	100,000	275,000	125,000	125,000
676-676-000-907.003 Workers Comp. Fee	75,366	81,600	80,000	135,000	85,000	85,000
676-676-000-961.101 Admin.-General Fund	2,544	13,744	3,100	15,000	10,000	10,000
676-676-000-964.000 Refunds	900,000	0	0	0	0	0
	1,169,021	309,792	183,400	425,339	220,350	220,350
Total Expenses	1,169,021	309,792	183,900	425,339	220,350	220,350

(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 healthcare 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 the May 27, 2014 City Council Meeting.

City of Jackson Fiscal Year 2023/24 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 677 Self-Insured Healthcare Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	4,963,840	5,016,746	5,940,600	5,677,000	5,702,000	5,702,000
Expenditures	5,660,590	5,351,842	5,680,600	5,414,911	5,474,627	5,474,627
Revenues Over (Under) Expenses	(696,750)	(335,096)	260,000	262,089	227,373	227,373
Working Capital - Beginning of Year	1,446,027	749,277	414,181	414,181	676,270	676,270
Working Capital - End of Year	749,277	414,181	674,181	676,270	903,643	903,643

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 677 Self-Insured Healthcare Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
677-000-000-664.000 Interest	1,164	4,085	10,000	2,000	2,000	2,000
677-000-000-698.000 Insurance Refund	6,028	0	0	0	0	0
677-000-000-699.001 Contributions - Employer	3,830,397	4,205,844	5,043,600	4,125,000	4,750,000	4,750,000
677-000-000-699.002 Contributions - Employee	726,251	806,817	887,000	800,000	950,000	950,000
677-000-000-699.101 Cont.-General Fund	400,000	0	0	750,000	0	0
Total Revenues	4,963,840	5,016,746	5,940,600	5,677,000	5,702,000	5,702,000

Expenditure Detail

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Materials & Supplies:						
677-677-000-762.019 Protective Supplies - COVID-19	11,714	8,069	4,000	1,200	27	27
	11,714	8,069	4,000	1,200	27	27
Contractual And Other:						
677-677-000-808.000 Audit Fees	4,391	5,541	5,600	5,911	6,100	6,100
677-677-000-907.008 Health Deductible Claims	281,042	253,826	240,000	285,000	250,000	250,000
677-677-000-907.009 Administrator Fees	66,917	77,763	81,000	80,000	80,000	80,000
677-677-000-907.012 HSA Contributions-IAFF Retirees	83,950	77,550	70,000	74,300	70,000	70,000
677-677-000-907.677 Health Claims-BCBS	4,220,782	4,861,657	5,217,000	4,900,000	5,000,000	5,000,000
677-677-000-910.004 Employee Wellness Programs	545	7,427	3,000	8,500	8,500	8,500
677-677-000-961.101 Admin.-General Fund	53,749	60,009	60,000	60,000	60,000	60,000
677-677-000-964.000 Refunds	937,500	0	0	0	0	0
	5,648,876	5,343,773	5,676,600	5,413,711	5,474,600	5,474,600
Total Expenses	5,660,590	5,351,842	5,680,600	5,414,911	5,474,627	5,474,627

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 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 703 County & School Tax Collection Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	67,439	26,820,414	65,000	27,075,000	28,400,000	28,400,000
Expenditures	67,439	26,820,414	65,000	27,075,000	28,400,000	28,400,000
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 2023/24 Adopted Budget
Revenue Detail

Fund 703 County & School Tax Collection Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
703-000-000-402.084 Property Taxes - GASB 84	0	26,802,394	0	27,000,000	28,350,000	28,350,000
703-000-000-664.000 Interest	67,439	18,020	65,000	75,000	50,000	50,000
Total Revenues	67,439	26,820,414	65,000	27,075,000	28,400,000	28,400,000

Expenditure Detail

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Contractual And Other:						
703-256-000-969.084 Tax Disbursements - GASB 84	0	26,802,394	0	27,000,000	28,350,000	28,350,000
	0	26,802,394	0	27,000,000	28,350,000	28,350,000
Other Financing Uses:						
703-256-000-995.101 Cont.-General Fund	67,439	18,020	65,000	75,000	50,000	50,000
	67,439	18,020	65,000	75,000	50,000	50,000
Total Expenditures	67,439	26,820,414	65,000	27,075,000	28,400,000	28,400,000

(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 2023/24 Adopted Budget Analysis of Changes in Fund Balance

<i>Fund 731 Employees Retirement System Fund</i>	2020/21	2021/22	2022/23	2022/23	2023/24	2023/24
	Actual	Actual	Budget	Projected	Proposed	Adopted
Revenues	12,693,066	(3,337,878)	6,040,000	5,090,000	6,376,460	6,376,460
Expenditures	3,982,156	4,036,429	4,220,000	4,210,000	4,160,000	4,160,000
Excess of Revenues Over (Under) Expenditures	8,710,910	(7,374,307)	1,820,000	880,000	2,216,460	2,216,460
Fund Balance - Beginning of Year	39,166,667	47,877,577	40,503,270	40,503,270	41,383,270	41,383,270
Fund Balance - End of Year	47,877,577	40,503,270	42,323,270	41,383,270	43,599,730	43,599,730

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 731 Employees Retirement System Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
731-000-000-664.000 Interest	69,769	84,384	80,000	100,000	85,000	85,000
731-000-000-666.000 Dividends	154,193	336,692	200,000	230,000	225,000	225,000
731-000-000-669.000 Gain/Loss On Sales	2,848,805	2,401,884	1,750,000	8,000,000	2,000,000	2,000,000
731-000-000-670.000 Unrealized Gain-Investments	7,810,737	-8,194,077	2,250,000	-5,000,000	2,250,000	2,250,000
731-000-000-677.000 Employee Contributions	740,817	810,781	760,000	760,000	750,000	750,000
731-000-000-699.101 Cont.-General (All) Funds	1,068,745	1,222,458	1,000,000	1,000,000	1,066,460	1,066,460
Total Revenues	12,693,066	-3,337,878	6,040,000	5,090,000	6,376,460	6,376,460

Expenditure Detail

Fund 731 Employees Retirement System Fund
Dept 240 Pensioners-General

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Contractual And Other:						
731-240-000-874.000 Retirement Benefits	3,696,842	3,604,307	3,800,000	3,800,000	3,750,000	3,750,000
731-240-000-956.000 Administration	242,084	286,532	260,000	250,000	250,000	250,000
731-240-000-964.000 Refunds	43,230	145,590	160,000	160,000	160,000	160,000
Total Expenditures	3,982,156	4,036,429	4,220,000	4,210,000	4,160,000	4,160,000

(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 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 732 Policemen's & Firemen's Pension Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	1,383,451	(97,411)	561,185	549,185	510,902	510,902
Expenditures	697,847	590,815	548,000	548,000	523,000	523,000
Excess of Revenues Over (Under) Expenditures	685,604	(688,226)	13,185	1,185	(12,098)	(12,098)
Fund Balance - Beginning of Year	3,311,403	3,997,007	3,308,781	3,308,781	3,309,966	3,309,966
Fund Balance - End of Year	3,997,007	3,308,781	3,321,966	3,309,966	3,297,868	3,297,868

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 732 Policemen's & Firemen's Pension Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
732-000-000-664.000 Interest	75	84	1,000	4,000	2,500	2,500
732-000-000-666.000 Dividends	68,170	73,481	75,000	75,000	65,000	65,000
732-000-000-669.000 Gain/Loss On Sales	104,036	233,075	75,000	60,000	75,000	75,000
732-000-000-670.000 Unrealized Gain	686,329	-767,287	150,000	150,000	150,000	150,000
732-000-000-699.101 Cont.-General Fund	524,841	363,236	260,185	260,185	218,402	218,402
Total Revenues	1,383,451	-97,411	561,185	549,185	510,902	510,902

Expenditure Detail

Fund 732 Policemen's & Firemen's Pension Fund

Dept 241 Pensioners-Police/Fire

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Contractual And Other:						
732-241-000-874.000 Retirement Benefits	674,275	566,252	525,000	525,000	500,000	500,000
732-241-000-956.000 Administration	23,572	24,563	23,000	23,000	23,000	23,000
Total Expenditures	697,847	590,815	548,000	548,000	523,000	523,000

(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 2023/24 Adopted Budget Analysis of Changes in Fund Balance

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

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	18,997,311	415,951	9,629,911	10,504,911	10,852,297	10,852,297
Expenditures	7,412,124	6,151,897	7,640,000	6,240,000	6,440,000	6,440,000
Excess of Revenues Over (Under) Expenditures	11,585,187	(5,735,946)	1,989,911	4,264,911	4,412,297	4,412,297
Fund Balance - Beginning of Year	46,605,620	58,190,807	52,454,861	52,454,861	56,719,772	56,719,772
Fund Balance - End of Year	58,190,807	52,454,861	54,444,772	56,719,772	61,132,069	61,132,069

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
734-000-000-664.000 Interest	274,243	258,300	325,000	325,000	330,000	330,000
734-000-000-666.000 Dividends	660,086	934,742	850,000	850,000	850,000	850,000
734-000-000-669.000 Gain/Loss On Sales	1,603,717	1,888,872	750,000	650,000	750,000	750,000
734-000-000-670.000 Unrealized Gain-Investments	10,057,740	-9,053,130	1,500,000	2,500,000	2,500,000	2,500,000
734-000-000-677.000 Employee Contributions	485,464	447,336	530,000	505,000	500,000	500,000
734-000-000-699.101 Cont.-General Fund	5,916,061	5,939,831	5,674,911	5,674,911	5,922,297	5,922,297
Total Revenues	18,997,311	415,951	9,629,911	10,504,911	10,852,297	10,852,297

Expenditure Detail

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Contractual And Other:						
734-242-000-874.000 Retirement Benefits	7,009,491	5,978,335	7,400,000	6,000,000	6,200,000	6,200,000
734-242-000-956.000 Administration	174,847	173,562	180,000	180,000	180,000	180,000
734-242-000-964.000 Refunds	227,786	0	60,000	60,000	60,000	60,000
Total Expenditures	7,412,124	6,151,897	7,640,000	6,240,000	6,440,000	6,440,000

(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 retirees and beneficiaries 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 was 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 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 736 Public Employee Health Care Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	983,694	(133,232)	230,000	137,438	230,000	230,000
Expenditures	25,017	26,733	10,000	10,000	29,000	29,000
Excess of Revenues Over (Under) Expenditures	958,677	(159,965)	220,000	127,438	201,000	201,000
Fund Balance - Beginning of Year	3,981,177	4,939,854	4,779,889	4,779,889	4,907,327	4,907,327
Fund Balance - End of Year	4,939,854	4,779,889	4,999,889	4,907,327	5,108,327	5,108,327

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 736 Public Employee Health Care Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
736-000-000-658.000 MERS DC Forfeitures	23,622	230,732	30,000	25,000	20,000	20,000
736-000-000-658.705 Caf� Plan Forfeitures	0	42,197	0	12,438	10,000	10,000
736-000-000-670.000 Unrealized Gain-Investments	960,072	-406,161	200,000	100,000	200,000	200,000
Total Revenues	983,694	-133,232	230,000	137,438	230,000	230,000

Expenditure Detail

Fund 736 Public Employee Health Care Fund

Dept 675 Retirees Health

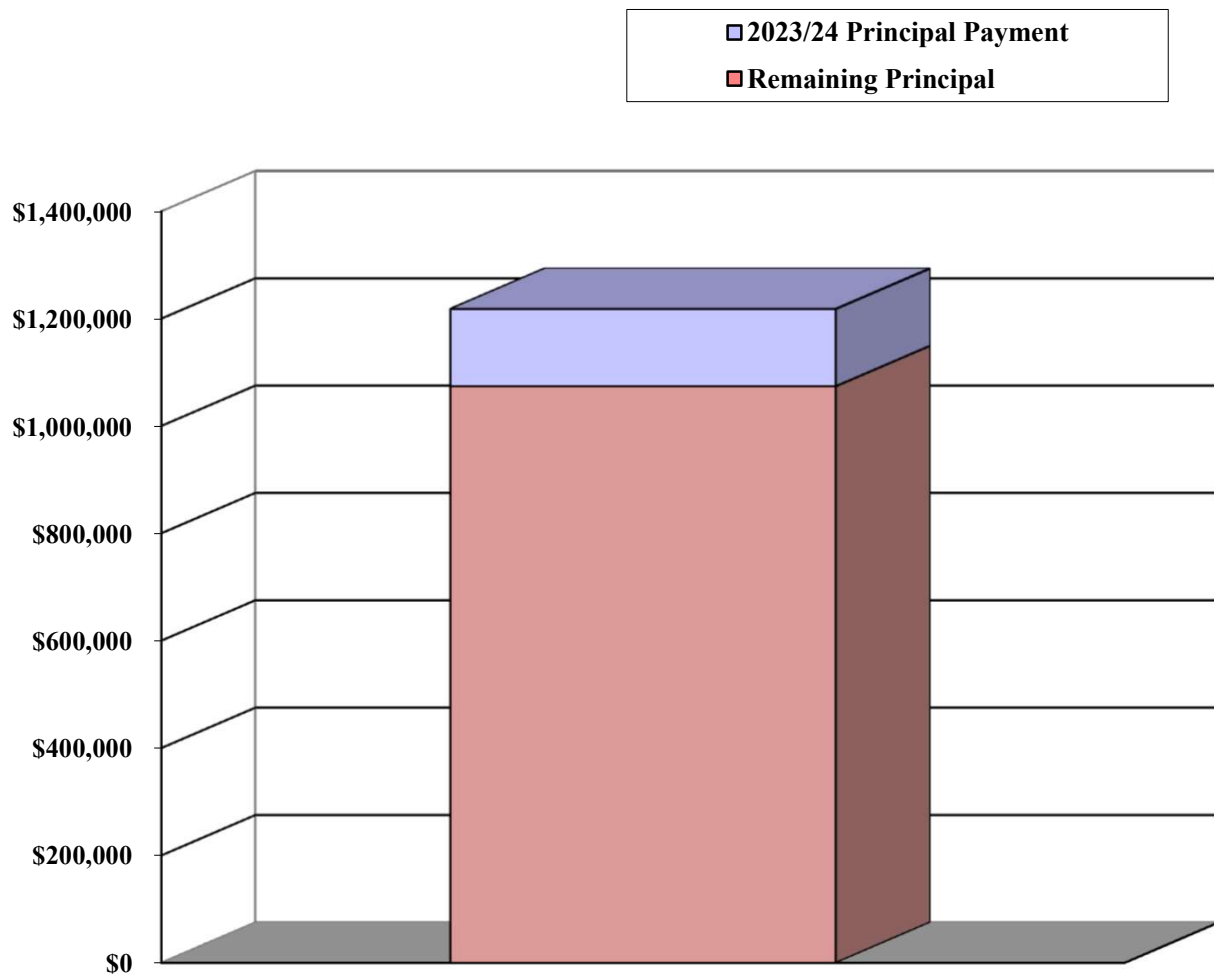
Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Contractual And Other:						
736-675-000-956.000 Administration	25,017	26,733	10,000	10,000	29,000	29,000
Total Expenditures	25,017	26,733	10,000	10,000	29,000	29,000

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 2023/24 Adopted Budget
Special Assessment Debt Service Fund
Debt Summary

Fund	Fund Name	Date Issued	Issue Amount	Principal Outstanding 6/30/2023	FY 2023/24	
					Principal	Interest
852	2020 Special Assessment Debt Service	10/13/2020	\$ 1,496,000	\$ 1,218,000	\$ 144,000	\$ 17,190



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 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 805 2020 Special Assessment Bonds Construction Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	1,496,001	0	0	0	0	0
Expenditures	1,496,001	0	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 805 2020 Special Assessment Bonds Construction Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
805-000-000-664.000 Interest	1	0	0	0	0	0
805-000-000-696.000 Bond Proceeds	1,496,000	0	0	0	0	0
Total Revenues	1,496,001	0	0	0	0	0

Expenditure Detail

Fund 805 2020 Special Assessment Bonds Construction Fund

Dept 585 Special Assessments

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Contractual And Other:						
805-585-000-818.000 Contractual Services	34,499	0	0	0	0	0
	34,499	0	0	0	0	0
Other Financing Uses:						
805-585-000-995.895 Cont.-Special Assessment Fund	1,461,502	0	0	0	0	0
	1,461,502	0	0	0	0	0
Total Expenditures	1,496,001	0	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 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 852 Special Assessment Debt Service Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	10,472	157,358	161,335	161,335	161,190	161,190
Expenditures	10,472	157,358	161,335	161,335	161,190	161,190
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 2023/24 Adopted Budget
Revenue Detail

Fund 852 Special Assessment Debt Service Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
852-000-000-699.895 Cont.-Special Assessment Fund	10,472	157,358	161,335	161,335	161,190	161,190
Total Revenues	10,472	157,358	161,335	161,335	161,190	161,190

Expenditure Detail

Fund 852 Special Assessment Debt Service Fund
Dept 906 Debt Service

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Debt Service:						
852-906-000-991.000 Principal	0	136,000	142,000	142,000	144,000	144,000
852-906-000-992.000 Interest	10,472	21,358	19,335	19,335	17,190	17,190
Total Expenditures	10,472	157,358	161,335	161,335	161,190	161,190

(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 2023/24 Adopted Budget Analysis of Changes in Fund Balance

Fund 895 Special Assessment Fund

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	2,094,918	1,104,063	2,055,241	1,010,959	2,215,147	2,215,147
Expenditures	661,175	793,198	2,055,241	841,612	2,116,337	2,116,337
Excess of Revenues Over (Under) Expenditures	1,433,743	310,865	0	169,347	98,810	98,810
Fund Balance - Beginning of Year	(3,315,559)	(1,881,816)	(1,570,951)	(1,570,951)	(1,401,604)	(1,401,604)
Fund Balance - End of Year	(1,881,816)	(1,570,951)	(1,570,951)	(1,401,604)	(1,302,794)	(1,302,794)

City of Jackson
Fiscal Year 2023/24 Adopted Budget
Revenue Detail

Fund 895 Special Assessment Fund

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
895-000-000-672.000 Spec. Assessments	225,506	717,894	411,335	500,000	430,000	430,000
895-000-000-672.202 Spec. Assessment-Major St.	141,384	234,678	479,685	230,957	212,678	212,678
895-000-000-672.203 Spec. Assessment-Local St.	180,980	69,779	1,164,221	200,002	1,457,469	1,457,469
895-000-000-672.518 Spec. Assessment-Parking	85,546	81,712	0	80,000	115,000	115,000
895-000-000-699.805 Contrib.-2020 S/A Bonds Const Fd.	1,461,502	0	0	0	0	0
Total Revenues	2,094,918	1,104,063	2,055,241	1,010,959	2,215,147	2,215,147

Expenditure Detail

Fund 895 Special Assessment Fund

Dept 585 Special Assessments

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Contractual And Other:						
895-585-000-995.202 Cont.-Major Street Fund	141,384	234,678	479,685	230,957	212,678	212,678
895-585-000-995.203 Cont.-Local Street Fund	180,980	69,779	1,164,221	200,002	1,457,469	1,457,469
895-585-000-995.352 Cont.-2017 MTF Bond D/S	242,793	249,671	250,000	169,318	170,000	170,000
895-585-000-995.518 Cont.-Parking Assessment Fd.	85,546	81,712	0	80,000	115,000	115,000
895-585-000-995.852 Cont.-2020 S/A Bond D/S Fd.	10,472	157,358	161,335	161,335	161,190	161,190
Total Expenditures	661,175	793,198	2,055,241	841,612	2,116,337	2,116,337