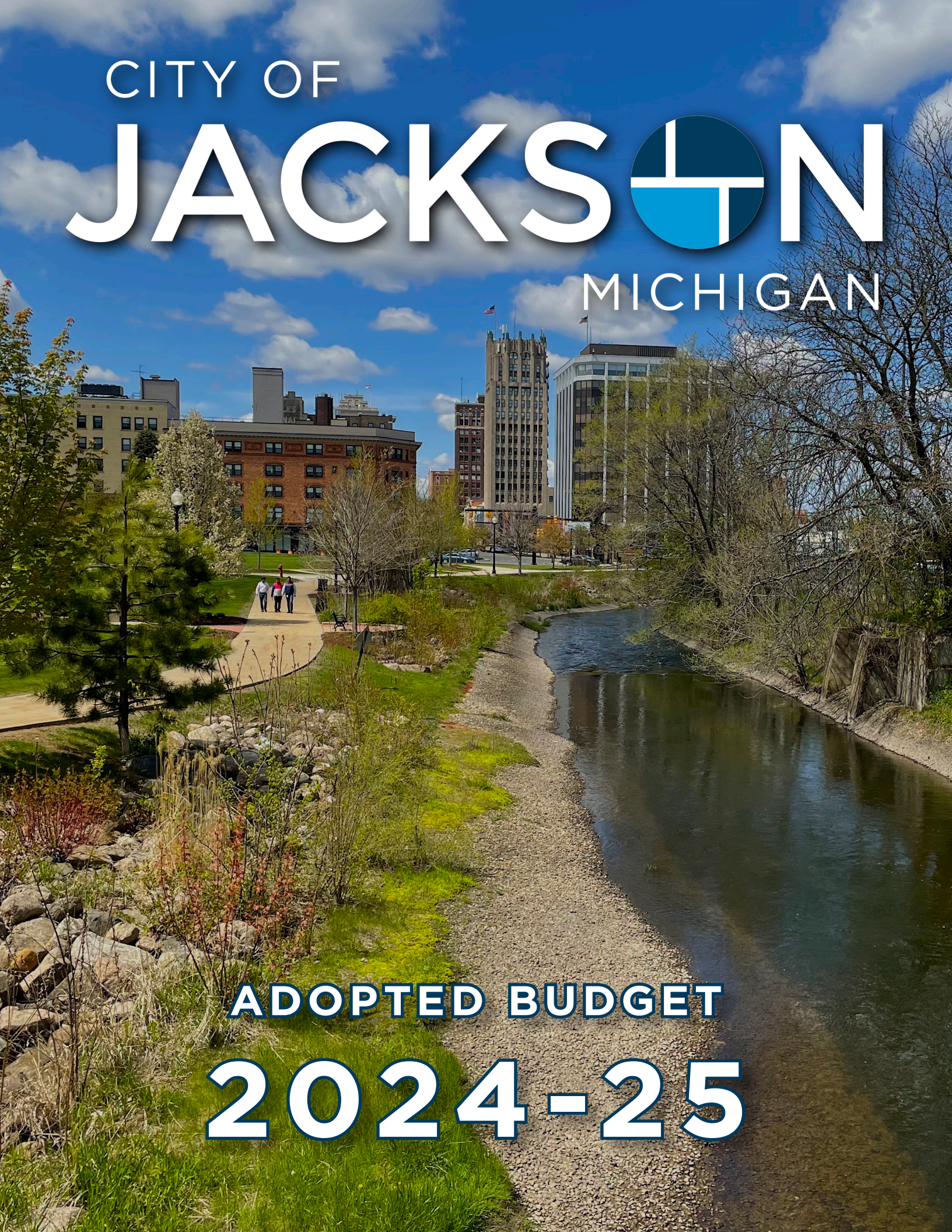


CITY OF  
**JACKSON** **N**  
MICHIGAN



**ADOPTED BUDGET**  
**2024-25**



## **CITY OF JACKSON, MICHIGAN**

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# **City Manager's Adopted Budget For The Fiscal Year Ended June 30, 2025**

**City of Jackson**  
**Fiscal Year 2024/25 Adopted Budget**  
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# **Introductory Section**

# List of Principal Officials

Fiscal Year 2024/25 Annual Budget

## CITY COUNCIL

**Daniel Mahoney, Mayor**

<b>Arlene Robinson</b>	<b>Ward 1</b>
<b>Freddie Dancy</b>	<b>Ward 2</b>
<b>Angelita Gunn</b>	<b>Ward 3</b>
<b>Conner Wood</b>	<b>Ward 4</b>
<b>Shalanda Hunt</b>	<b>Ward 5</b>
<b>Will Forgrave</b>	<b>Ward 6</b>

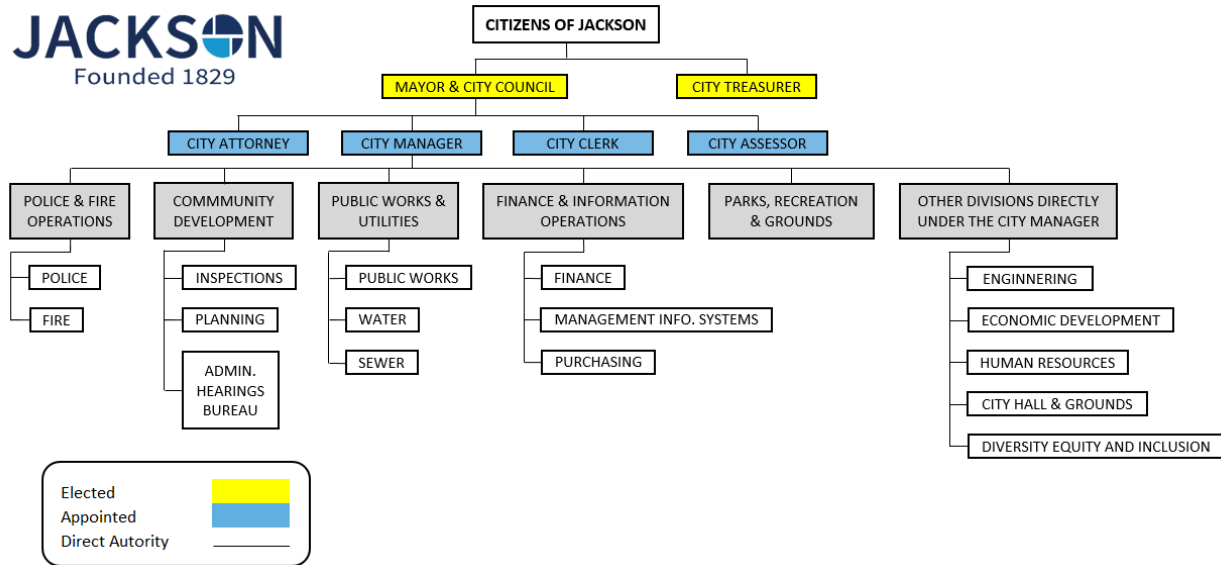
## CITY OFFICIALS

**Jonathan Greene, City Manager**

<b>Heather Ehnis</b>	<b>Director of Finance</b>
<b>Martin J. Griffin</b>	<b>City Treasurer &amp; Income Tax Administrator</b>
<b>Matthew Hagerty</b>	<b>City Attorney</b>
<b>Elmer Hitt</b>	<b>Director of Police &amp; Fire Services</b>
<b>Kelli Hoover</b>	<b>Director of Parks, Recreation &amp; Grounds</b>
<b>Shane LaPorte</b>	<b>Director of Community Development</b>
<b>Andrea Muray</b>	<b>City Clerk</b>
<b>Michael Osborn</b>	<b>Director of Public Works/Public Utilities</b>
<b>Jason Yoakam</b>	<b>City Assessor (Contractual)</b>

# City Organizational Chart

Fiscal Year 2024/25 Annual Budget



# Budget Highlights

Fiscal Year 2024/25 Annual Budget

## **INTRODUCTION**

In accordance with the stipulations outlined in the City Charter, I am pleased to present the annual budget for the fiscal year commencing on July 1, 2024, and concluding on June 30, 2025, for your review and consideration. The annual budget stands as one of our foremost policy documents, symbolizing our steadfast dedication to community priorities and shared values, while also providing essential support for the invaluable efforts undertaken by our staff daily.

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:

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

The Charter also provides that the City Council "may amend the annual budget...to cover unanticipated expenses of the City."

## **TIMETABLE**

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

**April 20** - Tentative submission of the City Manager's Proposed Budget to the City Council

**May 14** - Public Hearing on the budget

**May 28** - Adoption of the budget

## **OVERVIEW**

Despite facing unprecedented challenges in recent years, it's evident that 2023 stood out as a year marked by significant achievement and progress for our community. Despite the multitude of obstacles, we united and pursued a shared objective of fostering a safe, supportive, and inclusive environment for all residents of the City of Jackson.

Among the standout achievements of the year, the inauguration of the 100 Homes Program shines brightly. This initiative sets its sights on the construction of 100 new residences within the city, offering \$25,000 in down payment assistance to prospective home buyers. Additionally, 2023 celebrated the conclusion of several

significant infrastructure undertakings. These projects not only enhanced our urban landscape but also fostered job creation and invigorated economic prosperity.

### **SIGNIFICANT BUDGET HIGHLIGHTS**

#### **General Fund**

As of June 30, 2025, the projected fund balance is \$9.06 million, equivalent to 26.3% of budgeted expenses. When combined with the fund balance in the Budget Stabilization Fund of \$1.6 million, the City's total projected fund balance amounts to \$10.67 million, representing a budgeted surplus of 31.0% of General Fund expenses, including transfers. The City Council adopted a Fund Balance Policy on December 12, 2012, mandating the maintenance of an "unassigned fund balance" between 15% and 30% (with most of the General Fund's fund balance classified as "unassigned"). Additionally, 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 remains compliant with the policy.

Total General Fund revenues, excluding transfers and Governmental Accounting Standards Board (GASB) numbers 87 and 96 inflows, are forecasted to decline by \$1.8 million, a 5.3% decrease from the current year's projected revenues. The most significant reduction, amounting to \$2.0 million, is in federal grant revenue. This decline is attributed to reductions in American Rescue Plan Act – State and Local Fiscal Recovery Funds (ARPA - SLFRF) allocations to general fund activities as funds are utilized from this grant. Moreover, proceeds from the sale of fixed assets are budgeted to decrease by \$429,000, reflecting the one-time nature of the events generating these revenues. It is also anticipated that as funds currently invested from the ARPA – SLFRF are expended, investment income is also expected to decrease by \$245,000 in fiscal year 2024/25.

Property tax revenues continue to exhibit signs of stabilizing, demonstrating moderate growth. Ad Valorem taxable values for fiscal year 2024/25 rose 6.3%, marking the eighth consecutive fiscal year of growth the City has experienced an increase. Recent real estate activity has strengthened housing market values, further enhancing this positive trend.

Income tax revenues experienced steady annual growth throughout the pandemic, partially due to enhanced collection enforcement of past-due returns. Although the enforcement of past-due collections is anticipated to continue, income tax revenues are expected to stabilize. A projected decrease of 4.5% is forecasted for the fiscal year 2023/24, with revenues anticipated to remain relatively stable throughout the fiscal year 2024/25, showing little to no growth.

Total General Fund expenses proposed in fiscal year 2024/25 are expected to decrease by \$764,000 from the previous year. Significant changes include:

- An increase in Public Safety of \$381,000, or 1.8%, to fill currently vacant positions
- An increase in General Government of \$132,000, or 1.9%, for City Hall building maintenance and add a staff person to assist the City Clerk with additional election regulations
- An increase in Public Works of \$184,000, or 5.9%, to account for additional Forestry expenses offset by a grant award through the Urban and Community Forestry Inflation Reduction Act Grant Program and reflect increased costs for grounds care at city-owned cemeteries
- A decrease in Recreation & Culture of \$480,000, or -18.6%, as a result of the application of GASB 87 for vehicles leased in the fiscal year 2023/24
- A decrease in Contributions to Other Funds of \$1.0 million, or -63.3%, as contributions to the Capital Projects Fund decreased in fiscal year 2024/25 with the completion of Loomis Park playground and Optimist Park improvements

Significant capital outlay expenses proposed for the fiscal year 2024/25 annual budget include:

- Purchase of an SRT armored vehicle for \$300,000 (cost-share with Jackson County and Blackman Township) and patrol vehicles for \$144,000 by the Police Department
- Various Fire Department building improvements totaling \$139,000
- Various building upgrades at City Hall totaling \$106,000 including, building caulking, sidewalk coating, and replacing the entrance door

#### **Major Street Fund**

Approximately \$9.35 million in state highway construction is included in the Major Street Funds' proposed budget for FY 2024/25. The largest projects are:

- \$1.95 million - Lansing Avenue from Steward Avenue to Clinton Road
- \$1.83 million – Traffic signal reconstruction at M-50 and M-106
- \$1.61 million – MLK Jr. Drive from South Street to Morrell Street
- \$1.10 million – Bridge Rehabilitation on Glick Highway over the Grand River
- \$1.04 million – Traffic signal reconstruction on Morrell Street at Brown Street and Wisner Street

#### **Local Street Fund**

Proposed Local Street construction of \$940,000 is planned for fiscal year 2024/25. Larger projects include work to be performed on Burr Street, Dwight Street, and Pearl Street.

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

This fund encompasses the operations of the golf course, the golf practice center, the mini-golf course, and the upkeep of park areas on the east side of Fourth Street. In the fiscal year 2024/25, a proposed contribution of \$289,000 from the General Fund aims to cover maintenance expenses for park areas outside the golf course premises.

#### **Affordable Housing Development Fund**

City Council approved the Affordable Housing Development Fund at the November 23, 2021, City Council meeting. Funding of \$4.5 million from the ARPA was authorized for use over three years for the redevelopment of city property for affordable and transitional housing. Of the total \$1.66 million proposed for use in the fiscal year 2024/25, \$1.5 million is budgeted for the 100 Homes Program, developed to bolster new home construction and the preservation of existing properties, adhering to specific program guidelines, and providing eligible homebuyers with downpayment assistance of \$25,000.

#### **Cortland Street Redevelopment Fund**

In March 2024, the City Council approved a contract for the continuation of the Masonic Temple buildout for \$3.0 million, marking the project's second phase. Financial support for this work will be sourced from the ARPA–SLFRF. This endeavor aims to finalize construction efforts in the basement, first floor, mezzanine level, and exterior enhancements in fiscal years 2023/24 and 2024/25.

#### **Public Improvement Fund**

The primary allocation from the Public Improvement Fund is dedicated to Major and Local Street Construction projects, totaling \$600,000. Additionally, debt service transfers utilizing funds from this source total \$741,000.

#### **Brownfield EPA Assessment Grant**

The City of Jackson Brownfield Redevelopment Authority has been granted \$500,000 from the Environmental Protection Agency. This funding is earmarked for targeted brownfield sites along the MLK Corridor, aligning with the ongoing mission to remove blighted or obsolete structures and provide safe, clean space to drive economic growth in the area. An estimated \$400,000 is projected to be utilized in fiscal year 2023/24, with an additional \$100,000 proposed for fiscal year 2024/25.

#### **Capital Projects Funds**

The fiscal year 2024/25 proposed budget includes \$74.0 million for capital projects utilizing funds from the ARPA – SLFRF, the State of Michigan Drinking Water and Clean Water Revolving Loan funds, and revenues

generated from the water and sewer rates. Projects include the following:

- New water main construction on MLK Jr. Drive, South Street to Morrell Street (\$2.7 million) and various Transmission Mains (\$3.0 million)
- Clarifier rehabilitation, ground tank isolation valve replacement, a new maintenance shop, and filter pipe gallery 48" line repair at the Water Treatment Plant (\$15.1 million)
- Sewer replacements on MLK Jr. Drive, South Street to Morrell Street (\$1.9 million) and the Monkey Run sewer rehabilitation (\$2.0 million)
- Replacement of the anaerobic digester system and a new emergency standby power system at the Wastewater Treatment Plant (\$12.9 million)
- Lead service line replacements (\$9.7 million)

**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 are over \$6.2 million in proposed sewer construction projects for fiscal year 2024/25. Proposed projects can be found in the Work Project Detail for fund #405.

The Wastewater Equipment Replacement Fund (406) also receives transfers from the Sewer Fund, although these are for new and replacement of existing equipment and structures. Proposed expenses in fiscal year 2024/25 are for the anaerobic digester system and adding emergency standby power for \$13.3 million.

A proposed 6% rate increase is included in the proposed fiscal year 2024/25 budget for the Sewer Fund.

**Water Fund**

In addition to the 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 \$13.6 million. A detailed listing can be found on the Work Project Detail for fund #402.

A proposed 8% rate increase is included in the proposed fiscal year 2024/25 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.

**SUMMARY**

In conclusion, I am confident that this budget truly embodies the essence of our City and encapsulates the strides we aim to take in the coming year to achieve our objectives. I extend my gratitude to the Finance Department for spearheading the adoption of new technology and pioneering innovative processes in crafting this budget. Additionally, I express my appreciation to the department heads and staff who played instrumental roles in contributing to and adapting to this evolving process. It is the dedication of our staff at every level that keeps this city running smoothly each day, and I look forward to further opportunities to communicate our progress and accomplishments to both the City Council and our community.

Respectfully submitted,

JG

Jonathan Greene  
City Manager

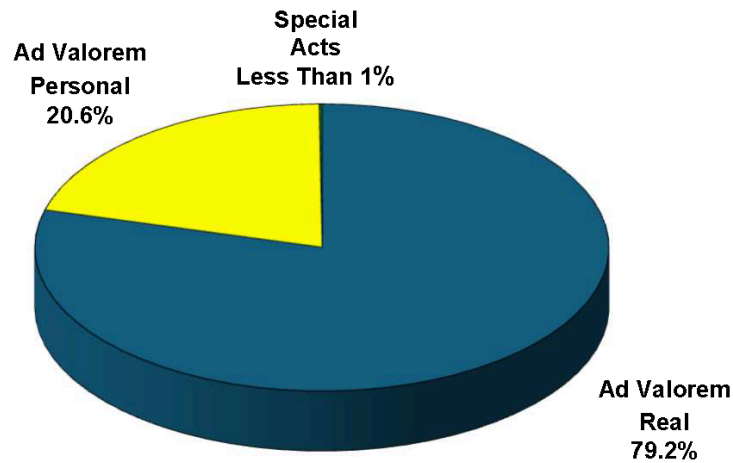
# 2024 City Tax Base and Ten Year Trends

Fiscal Year 2024/25 Annual Budget

## Computation of 2024 City Tax Base

### Ad Valorem Taxable Value :

Real Property	\$ 612,786,609	
Personal Property	159,657,025	
		\$ 772,443,634
Obsolete Property Rehabilitation Act - Frozen		487,364
Neighborhood Enterprise Zone		296,596
Industrial Facilities Tax - New	979,601	
	50%	489,801
Land Bank Authority	400	
	50%	200
		200
<b>Total 2024 City Tax Base</b>		<b>\$ 773,717,595</b>



## City Tax Base - Ten Year Trends

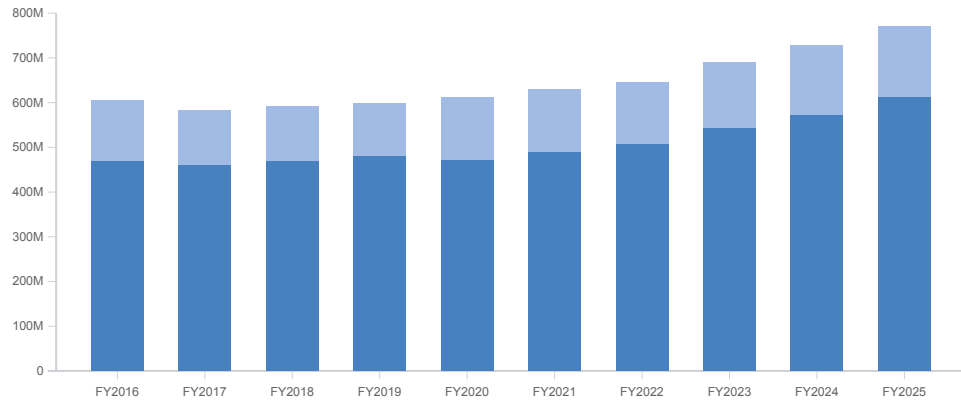
### Ad Valorem Taxable Values - Ten Year Trends

Fiscal Year	Real Property	Personal Property	Total	Percent Change
2016	\$467,344,160	\$136,449,200	\$603,793,360	-0.6%
2017	\$460,485,394	\$121,253,800	\$581,739,194	-3.7%

Fiscal Year	Real Property	Personal Property	Total	Percent Change
2018	\$468,201,989	\$122,673,195	\$590,875,184	1.6%
2019	\$478,965,972	\$118,474,471	\$597,440,443	1.1%
2020	\$468,968,511	\$142,452,700	\$611,421,211	2.3%
2021	\$487,949,558	\$142,981,000	\$630,930,558	3.2%
2022	\$505,998,053	\$141,316,700	\$647,314,753	2.6%
2023	\$541,605,653	\$149,676,128	\$691,281,781	6.8%
2024	\$570,999,371	\$155,909,439	\$726,908,810	5.2%
2025	\$612,786,609	\$159,657,025	\$772,443,634	6.3%

**Ad Valorem Taxable Values - Ten Year Trends**

Data Updated Mar 28, 2024, 7:59 PM



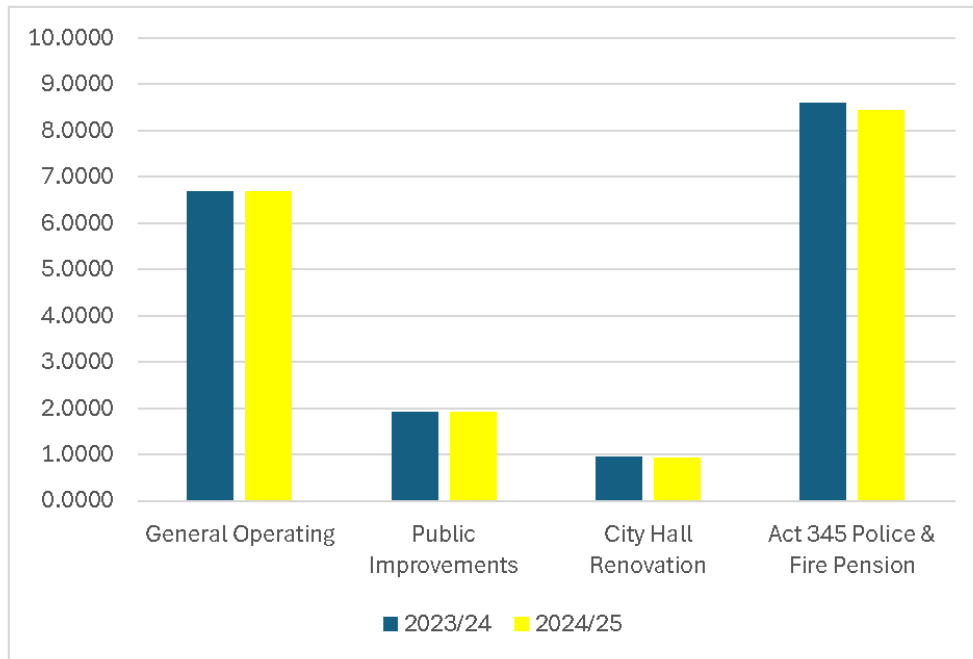
**772,443,634**  
Type in FY2025

# Comparison of City Millage Rates and Ten Year Trends

Fiscal Year 2024/25 Annual Budget

## COMPARISON OF TENTATIVE MILLAGE RATES

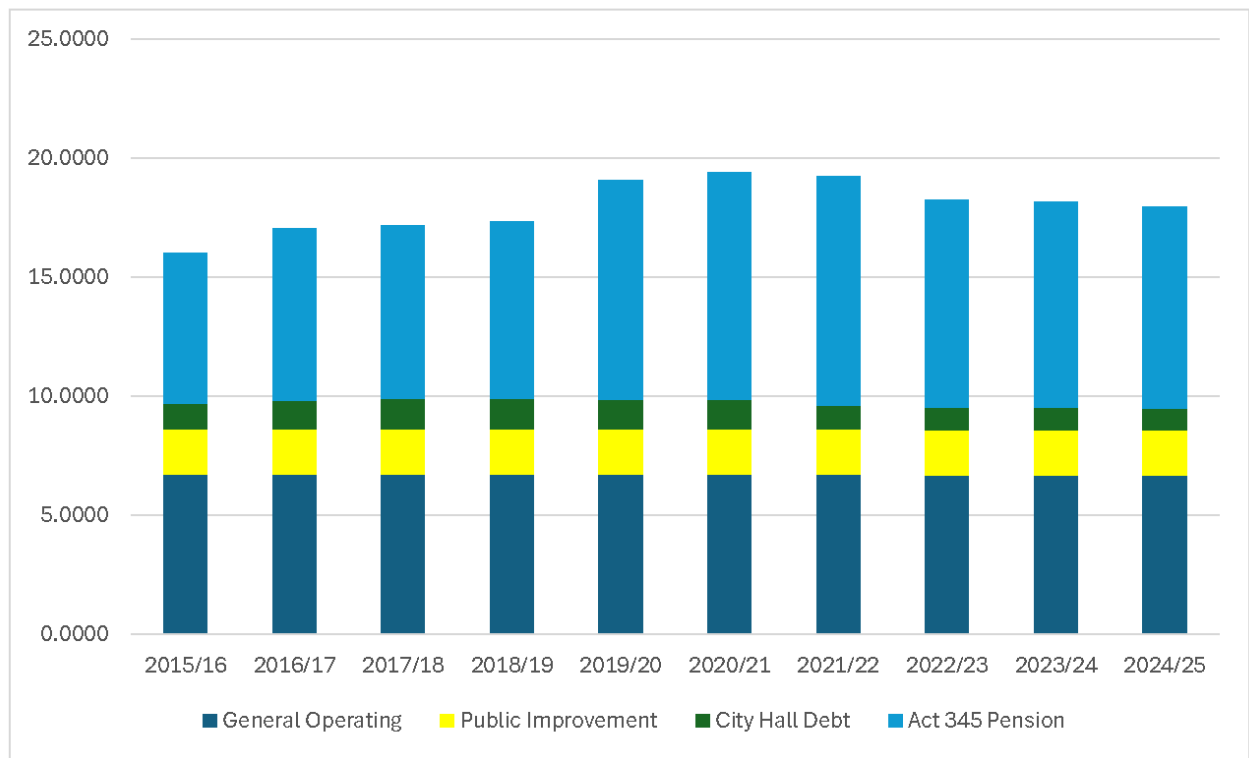
Purpose of Millage	Millage Rates		Change	
	2023/24	2024/25	Mills	Percent
General Operating	6.6828	6.6828	+ 0.0000	0.00%
Public Improvements	1.9092	1.9092	+ 0.0000	0.00%
City Hall Debt	0.9500	0.9200	- 0.0300	-3.16%
Act 345 Police & Fire Pension	8.6081	8.4500	- 0.1581	-1.84%
<b>Total City Millage</b>	<b>18.1501</b>	<b>17.9620</b>	<b>- 0.1881</b>	<b>-1.04%</b>



*City Hall Debt is based on debt service requirements and Act 345 Police & Fire Pension is based on actuarial recommendation*

## Ten Year Trends

Fiscal Year	Act 345				Total
	General Operating	Public Improvement	Police & Fire Pension	City Hall Debt	
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
2024/25	6.6828	1.9092	8.4500	0.9200	17.9620





# BUDGET RESOLUTION

Fiscal Year 2024/25 Annual Budget

# **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, 2024, through June 30, 2025, 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, 2024, to June 30, 2025, 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 2023/24 budget be amended to those amounts reflected in the 2023/24 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 \$772,443,634.

**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 \$1,273,961.

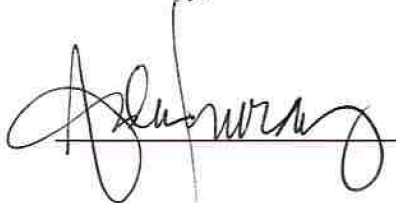
<b>General Operating</b>	<b>6.6828 mills</b>
<b>Public Improvements</b>	<b>1.9092 mills</b>
<b>City Hall Debt</b>	<b>.9200 mills</b>
<b>State Act 345 Police and Fire Pension</b>	<b><u>8.4500 mills</u></b>
	<b><u>17.9620 mills</u></b>

\*\*\*\*\*

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

I, Andrea Muray, City Clerk, in and for the City of Jackson, County and State aforesaid do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Jackson City Council on the 28<sup>th</sup> day of May, 2024.

**IN WITNESS WHEREOF**, I have hereunto affixed my signature and the Seal of the City of Jackson, Michigan, on this 29<sup>th</sup> day of May, 2024.

 **City Clerk**

**Attachment A**  
**Revenue Summary for Fiscal Year 2024/25**

Fund	2021/22	2022/23	2023/24	2023/24	2024/25	2024/25
	Actual	Actual	Budget	Projected	Proposed	Adopted
<b>101 General Fund:</b>						
Property taxes	10,493,602	10,529,043	11,015,617	11,099,945	11,585,297	11,585,297
income taxes	11,252,147	11,418,387	10,750,000	10,900,000	10,900,000	10,900,000
Licenses and permits	418,413	377,587	368,015	338,010	352,015	352,015
Federal grants	930,514	1,021,434	1,267,483	2,338,975	293,407	293,407
State grants	103,966	8,607	5,414	117,255	136,000	136,000
State revenue sharing	5,367,340	5,372,545	5,732,948	5,634,780	5,787,831	5,787,831
Charges for services	1,183,470	1,307,668	1,378,957	1,464,654	1,423,349	1,423,349
Fines and forfeits	278,458	424,203	390,611	267,500	355,640	355,640
Investment income	95,218	422,272	185,000	635,000	390,000	390,000
Proceeds from sale of capital assets	374,317	223,075	41,600	459,100	30,100	30,100
Contributions from other funds	53,346	222,079	101,000	424,000	190,000	190,000
Miscellaneous	219,655	340,107	347,595	919,963	348,636	348,636
	<u>30,770,446</u>	<u>31,667,007</u>	<u>31,584,240</u>	<u>34,599,182</u>	<u>31,792,275</u>	<u>31,792,275</u>
<b>102 Budget Stabilization Fund</b>						
Interest	4,777	43,804	20,000	40,000	30,000	30,000
	<u>4,777</u>	<u>43,804</u>	<u>20,000</u>	<u>40,000</u>	<u>30,000</u>	<u>30,000</u>
<b>151 Cemetery Perpetual Maintenance:</b>						
Charges for goods and services	38,584	34,127	35,000	20,000	20,000	20,000
Investment income	6,387	46,196	6,000	50,000	25,000	25,000
	<u>44,971</u>	<u>80,323</u>	<u>41,000</u>	<u>70,000</u>	<u>45,000</u>	<u>45,000</u>
<b>155 Ella W. Sharp Endowment:</b>						
Investment income	(32,465)	(1,641)	30,850	30,850	30,550	30,550
	<u>(32,465)</u>	<u>(1,641)</u>	<u>30,850</u>	<u>30,850</u>	<u>30,550</u>	<u>30,550</u>
<b>160 Lloyd E. Mount Endowment:</b>						
Investment income	(12,479)	(658)	5,600	7,100	5,100	5,100
	<u>(12,479)</u>	<u>(658)</u>	<u>5,600</u>	<u>7,100</u>	<u>5,100</u>	<u>5,100</u>
<b>202 Major Street:</b>						
Federal & state grants	2,038,947	13,036,150	13,747,756	17,502,036	7,216,558	7,216,558
State gas & weight tax	3,735,838	3,907,498	3,424,972	3,830,130	3,728,424	3,728,424
State trunkline maintenance	150,663	160,622	132,000	132,000	132,000	132,000
Interest	13,497	35,236	5,000	16,000	5,000	5,000
Miscellaneous	138,410	39,648	37,000	78,000	60,000	60,000
Contributions from other funds	756,363	720,769	2,306,862	2,336,036	3,375,790	3,375,790
	<u>6,833,718</u>	<u>17,899,923</u>	<u>19,653,590</u>	<u>23,894,202</u>	<u>14,517,772</u>	<u>14,517,772</u>
<b>203 Local Street:</b>						
State gas & weight tax	1,093,151	1,119,809	820,000	870,000	870,000	870,000
Interest/miscellaneous	39,143	67,442	8,500	47,210	23,605	23,605
Contributions from other funds	687,273	735,507	2,632,959	1,117,465	597,848	597,848
	<u>1,819,567</u>	<u>1,922,758</u>	<u>3,461,459</u>	<u>2,034,675</u>	<u>1,491,453</u>	<u>1,491,453</u>
<b>208 Ella W. Sharp Park Operating:</b>						
General	541,972	596,607	632,500	632,500	640,350	640,350
Golf practice center	41,101	42,575	45,000	46,125	46,250	46,250
Sharp Park mini-golf course	75,792	76,026	86,500	76,500	97,500	97,500
Parks & facilities maintenance	184,475	237,305	211,450	310,100	314,650	314,650
	<u>843,340</u>	<u>952,513</u>	<u>975,450</u>	<u>1,065,225</u>	<u>1,098,750</u>	<u>1,098,750</u>
<b>213 Opioid Settlement Fund:</b>						
Miscellaneous	0	118,176	0	33,563	0	0
	<u>0</u>	<u>118,176</u>	<u>0</u>	<u>33,563</u>	<u>0</u>	<u>0</u>
<b>218 Affordable Housing Development:</b>						
Federal grants	134,540	678,325	3,519,760	1,366,531	1,658,800	1,658,800
	<u>134,540</u>	<u>678,325</u>	<u>3,519,760</u>	<u>1,366,531</u>	<u>1,658,800</u>	<u>1,658,800</u>
<b>245 Public Improvement:</b>						
Property taxes	1,235,832	1,302,489	1,356,000	1,331,000	1,426,000	1,426,000
Interest	6,049	50,536	15,000	50,000	35,000	35,000
	<u>1,241,881</u>	<u>1,353,025</u>	<u>1,371,000</u>	<u>1,381,000</u>	<u>1,461,000</u>	<u>1,461,000</u>
<b>246 Cortland St. Redevelopment Projects:</b>						
Federal grants	9,796	464,435	0	2,000,000	1,592,500	1,592,500
Interest & miscellaneous	405	11,073	500	8,000	5,000	5,000
	<u>10,201</u>	<u>475,508</u>	<u>500</u>	<u>2,008,000</u>	<u>1,597,500</u>	<u>1,597,500</u>
<b>249 Building Department:</b>						
Licenses, permits & fees	569,870	505,550	509,000	581,050	508,500	508,500
Interest & miscellaneous	1,354	48,342	4,400	11,500	12,400	12,400
	<u>571,224</u>	<u>553,892</u>	<u>513,400</u>	<u>592,550</u>	<u>520,900</u>	<u>520,900</u>

<b>251 Housing Code Enforcement:</b>						
Charges for goods and services	1,057,428	1,656,866	989,000	1,178,900	960,000	<b>960,000</b>
Interest & miscellaneous	71,191	96,218	56,600	85,400	61,400	<b>61,400</b>
	<u>1,128,619</u>	<u>1,753,084</u>	<u>1,045,600</u>	<u>1,264,300</u>	<u>1,021,400</u>	<u><b>1,021,400</b></u>
<b>252 Building Demolitions:</b>						
Federal & state grants	55,861	0	0	0	0	<b>0</b>
Demolitions	194,944	208,109	0	270,477	193,000	<b>193,000</b>
Interest & miscellaneous	(5,937)	4,116	1,000	5,000	3,000	<b>3,000</b>
Contributions from other funds	120,000	0	193,402	193,402	0	<b>0</b>
	<u>364,868</u>	<u>212,225</u>	<u>194,402</u>	<u>468,879</u>	<u>196,000</u>	<u><b>196,000</b></u>
<b>265 Drug Law Enforcement:</b>						
Sale of property	2,743	0	500	500	0	<b>0</b>
Interest & miscellaneous	26,156	4,818	20,200	45,398	20,000	<b>20,000</b>
	<u>28,899</u>	<u>4,818</u>	<u>20,700</u>	<u>45,898</u>	<u>20,000</u>	<u><b>20,000</b></u>
<b>272 SAFER Grant:</b>						
Federal grants	192,526	440,098	525,581	533,965	301,801	<b>301,801</b>
	<u>192,526</u>	<u>440,098</u>	<u>525,581</u>	<u>533,965</u>	<u>301,801</u>	<u><b>301,801</b></u>
<b>273 Project Safe Neighborhood Grant:</b>						
Federal grants	57,189	93,347	234,542	61,782	143,028	<b>143,028</b>
	<u>57,189</u>	<u>93,347</u>	<u>234,542</u>	<u>61,782</u>	<u>143,028</u>	<u><b>143,028</b></u>
<b>275 Byrne JAG Grant:</b>						
Federal grants	25,428	75,104	76,526	53,822	0	<b>0</b>
	<u>25,428</u>	<u>75,104</u>	<u>76,526</u>	<u>53,822</u>	<u>0</u>	<u><b>0</b></u>
<b>279 American Rescue Plan Act:</b>						
Federal grants	161,865	94,223	75,000	75,000	75,000	<b>75,000</b>
	<u>161,865</u>	<u>94,223</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u><b>75,000</b></u>
<b>285 EPA Brownfield Assessment Grant:</b>						
Federal grants	0	0	0	400,000	100,000	<b>100,000</b>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>400,000</u>	<u>100,000</u>	<u><b>100,000</b></u>
<b>296 Recreation Activity:</b>						
Charges for goods and services	210,632	286,532	268,750	339,000	341,000	<b>341,000</b>
Interest & miscellaneous	1,473	12,268	1,500	13,500	12,000	<b>12,000</b>
	<u>212,105</u>	<u>298,800</u>	<u>270,250</u>	<u>352,500</u>	<u>353,000</u>	<u><b>353,000</b></u>
<b>297 JPS Recreation Millage Program:</b>						
Contributions from local units	644,683	674,778	650,000	700,000	1,000,000	<b>1,000,000</b>
Interest & miscellaneous	855	10,369	1,500	10,500	20,000	<b>20,000</b>
	<u>645,538</u>	<u>685,147</u>	<u>651,500</u>	<u>710,500</u>	<u>1,020,000</u>	<u><b>1,020,000</b></u>
<b>308 2020 Capital Improvement Bonds Debt Service:</b>						
Contributions from other funds	230,622	223,702	223,788	223,788	223,792	<b>223,792</b>
	<u>230,622</u>	<u>223,702</u>	<u>223,788</u>	<u>223,788</u>	<u>223,792</u>	<u><b>223,792</b></u>
<b>352 2017 Mich. Trans. Fund Bonds Debt Service:</b>						
Contributions from other funds	761,350	761,890	762,068	762,068	761,885	<b>761,885</b>
	<u>761,350</u>	<u>761,890</u>	<u>762,068</u>	<u>762,068</u>	<u>761,885</u>	<u><b>761,885</b></u>
<b>367 2021 City Hall Refunding Debt Service:</b>						
Property taxes	750,378	750,689	701,000	726,000	712,000	<b>712,000</b>
Interest & miscellaneous	2,518	18,115	7,500	30,000	10,000	<b>10,000</b>
	<u>752,896</u>	<u>768,804</u>	<u>708,500</u>	<u>756,000</u>	<u>722,000</u>	<u><b>722,000</b></u>
<b>385 2016 Capital Improvement Bonds Debt Service:</b>						
Contributions from other funds	143,275	144,087	145,569	145,569	145,743	<b>145,743</b>
	<u>143,275</u>	<u>144,087</u>	<u>145,569</u>	<u>145,569</u>	<u>145,743</u>	<u><b>145,743</b></u>
<b>386 2018 Capital Improvement Bonds Debt Service:</b>						
Contributions from other funds	1,443,000	1,410,000	1,418,750	1,419,000	1,400,250	<b>1,400,250</b>
	<u>1,443,000</u>	<u>1,410,000</u>	<u>1,418,750</u>	<u>1,419,000</u>	<u>1,400,250</u>	<u><b>1,400,250</b></u>
<b>389 2017 BRA TIF Refunding Debt Service:</b>						
Contributions from other funds	415,704	420,556	420,144	420,144	1,764,600	<b>1,764,600</b>
	<u>415,704</u>	<u>420,556</u>	<u>420,144</u>	<u>420,144</u>	<u>1,764,600</u>	<u><b>1,764,600</b></u>
<b>391 2021 BRA TIF Refunding Debt Service:</b>						
Contributions from other funds	758,700	772,512	791,839	791,839	38,593	<b>38,593</b>
	<u>758,700</u>	<u>772,512</u>	<u>791,839</u>	<u>791,839</u>	<u>38,593</u>	<u><b>38,593</b></u>
<b>394 2001 DDA TIF Debt Service:</b>						
Contributions from other funds	2,597,987	2,735,750	2,881,749	2,881,824	3,032,403	<b>3,032,403</b>
	<u>2,597,987</u>	<u>2,735,750</u>	<u>2,881,749</u>	<u>2,881,824</u>	<u>3,032,403</u>	<u><b>3,032,403</b></u>
<b>395 2019 DDA TIF Refunding Debt Service:</b>						
Contributions from other funds	205,630	209,573	208,365	208,365	207,157	<b>207,157</b>
	<u>205,630</u>	<u>209,573</u>	<u>208,365</u>	<u>208,365</u>	<u>207,157</u>	<u><b>207,157</b></u>
<b>401 Capital Projects:</b>						
Contributions from other funds	115,594	590,075	1,113,031	1,197,220	308,520	<b>308,520</b>
Donations/miscellaneous	255	569	500	0	500	<b>500</b>
	<u>115,849</u>	<u>590,644</u>	<u>1,113,531</u>	<u>1,197,220</u>	<u>309,020</u>	<u><b>309,020</b></u>

<b>402 Water Equipment &amp; Replacement:</b>						
Federal grants	230,941	557,082	135,892	317,681	603,046	<b>603,046</b>
Investment income	33,579	313,389	92,937	252,451	260,025	<b>260,025</b>
Miscellaneous	0	0	0	71,921	0	<b>0</b>
Contributions from other funds	2,686,532	2,831,925	4,812,937	4,817,453	23,887,127	<b>23,887,127</b>
	<u>2,951,052</u>	<u>3,702,396</u>	<u>5,041,766</u>	<u>5,459,506</u>	<u>24,750,198</u>	<u><b>24,750,198</b></u>
<b>403 Lead Service Line Replacement:</b>						
Federal grants	0	183,585	1,291,011	1,067,850	1,096,500	<b>1,096,500</b>
Investment income	1,231	51,422	0	53,480	58,830	<b>58,830</b>
Contributions from other funds	589,854	1,050,166	1,622,506	1,622,506	1,671,185	<b>1,671,185</b>
	<u>591,085</u>	<u>1,285,173</u>	<u>2,913,517</u>	<u>2,743,836</u>	<u>2,826,515</u>	<u><b>2,826,515</b></u>
<b>404 Sanitary Sewer Maintenance:</b>						
Interest & miscellaneous	17	6	0	0	500	<b>500</b>
Contributions from other funds	234,966	323,380	663,044	606,097	672,781	<b>672,781</b>
	<u>234,983</u>	<u>323,386</u>	<u>663,044</u>	<u>606,097</u>	<u>673,281</u>	<u><b>673,281</b></u>
<b>405 Sanitary Sewer Replacement:</b>						
Interest & miscellaneous	14,098	120,723	42,620	174,440	137,090	<b>137,090</b>
Contributions from other funds	705,000	1,060,502	1,492,570	2,467,570	3,106,915	<b>3,106,915</b>
	<u>719,098</u>	<u>1,181,225</u>	<u>1,535,190</u>	<u>2,642,010</u>	<u>3,244,005</u>	<u><b>3,244,005</b></u>
<b>406 Wastewater Equipment Replacement:</b>						
Federal grants	227,112	903,321	2,389,483	4,781,772	0	<b>0</b>
Investment income	19,715	199,112	65,789	250,090	189,831	<b>189,831</b>
Miscellaneous	0	0	0	137,916	0	<b>0</b>
Contributions from other funds	1,239,000	1,512,800	1,535,528	1,535,528	13,204,201	<b>13,204,201</b>
	<u>1,485,827</u>	<u>2,615,233</u>	<u>3,990,800</u>	<u>6,705,306</u>	<u>13,394,032</u>	<u><b>13,394,032</b></u>
<b>407 2022 Sewer System Project Construction:</b>						
Contributions from other funds	0	1,961,911	5,697,802	7,480,902	2,492,187	<b>2,492,187</b>
	<u>0</u>	<u>1,961,911</u>	<u>5,697,802</u>	<u>7,480,902</u>	<u>2,492,187</u>	<u><b>2,492,187</b></u>
<b>409 2022 Water System Project Construction:</b>						
Contributions from other funds	0	382,019	16,342,000	6,471,847	9,710,899	<b>9,710,899</b>
	<u>0</u>	<u>382,019</u>	<u>16,342,000</u>	<u>6,471,847</u>	<u>9,710,899</u>	<u><b>9,710,899</b></u>
<b>426 2024 Michigan Transportation Fund Bonds Const. Fund:</b>						
Interest	0	0	1,000	1,000	0	<b>0</b>
Bond proceeds	0	0	4,500,000	4,500,000	0	<b>0</b>
	<u>0</u>	<u>0</u>	<u>4,501,000</u>	<u>4,501,000</u>	<u>0</u>	<u><b>0</b></u>
<b>488 MLK Corridor Improvement Authority:</b>						
Federal grants	0	20,620	4,497,925	848,280	3,631,100	<b>3,631,100</b>
Property taxes	0	0	0	12,113	12,200	<b>12,200</b>
Contributions from other funds	97,045	124,034	10,000	210,000	190,000	<b>190,000</b>
	<u>97,045</u>	<u>144,654</u>	<u>4,507,925</u>	<u>1,070,393</u>	<u>3,833,300</u>	<u><b>3,833,300</b></u>
<b>489 Brownfield Redevelopment Authority:</b>						
Property taxes	1,510,059	1,873,061	1,962,300	1,668,627	1,681,830	<b>1,681,830</b>
Interest & miscellaneous	5,995	59,857	15,000	69,100	40,000	<b>40,000</b>
	<u>1,516,054</u>	<u>1,932,918</u>	<u>1,977,300</u>	<u>1,737,727</u>	<u>1,721,830</u>	<u><b>1,721,830</b></u>
<b>494 Downtown Development Authority Project:</b>						
Property taxes	1,843,805	1,915,448	1,975,000	1,872,025	1,884,000	<b>1,884,000</b>
Interest & miscellaneous	1,521,354	1,715,149	1,550,000	1,750,000	1,675,000	<b>1,675,000</b>
	<u>3,365,159</u>	<u>3,630,597</u>	<u>3,525,000</u>	<u>3,622,025</u>	<u>3,559,000</u>	<u><b>3,559,000</b></u>
<b>514 Auto Parking System:</b>						
Parking fines and permits	1,774	2,302	1,800	1,800	1,800	<b>1,800</b>
Interest & miscellaneous	825	4,473	1,500	4,000	1,500	<b>1,500</b>
Contributions from other funds	92,143	92,143	92,143	92,143	92,143	<b>92,143</b>
	<u>94,742</u>	<u>98,918</u>	<u>95,443</u>	<u>97,943</u>	<u>95,443</u>	<u><b>95,443</b></u>
<b>518 Parking Assessment:</b>						
Parking fines and permits	122,107	186,069	160,795	168,295	155,945	<b>155,945</b>
Interest & miscellaneous	31,556	46,592	35,654	51,882	46,352	<b>46,352</b>
Contributions from other funds	81,712	80,000	115,000	113,155	150,000	<b>150,000</b>
	<u>235,375</u>	<u>312,661</u>	<u>311,449</u>	<u>333,332</u>	<u>352,297</u>	<u><b>352,297</b></u>
<b>519 Cooper/Francis Parking Decks:</b>						
Parking fines and permits	7,920	9,153	8,000	7,500	8,000	<b>8,000</b>
Interest & miscellaneous	5,614	21,128	7,550	18,040	7,550	<b>7,550</b>
	<u>13,534</u>	<u>30,281</u>	<u>15,550</u>	<u>25,540</u>	<u>15,550</u>	<u><b>15,550</b></u>
<b>590 Sewer:</b>						
Charges for goods & services	6,702,320	6,326,956	6,797,292	6,616,933	6,989,423	<b>6,989,423</b>
Federal and state grants	0	1,961,911	5,697,802	425,089	0	<b>0</b>
Penalties & interest	94,318	396,973	197,367	350,604	366,360	<b>366,360</b>
Miscellaneous	43,493	344,119	10,000	1,438,935	6,240	<b>6,240</b>
Contributions from other funds	2,537,751	2,857,308	0	7,055,813	14,792,187	<b>14,792,187</b>
	<u>9,377,882</u>	<u>11,887,267</u>	<u>12,702,461</u>	<u>15,887,374</u>	<u>22,154,210</u>	<u><b>22,154,210</b></u>

<b>591 Water:</b>						
Charges for goods & services	12,666,880	13,511,513	13,809,779	13,692,713	14,217,279	14,217,279
Federal & state grants	0	382,019	16,408,000	22,577,104	12,835,527	12,835,527
Penalties & interest	220,684	882,256	434,359	669,464	667,686	667,686
Contributions from other funds	2,945,870	3,521,752	407,684	645,622	11,790,035	11,790,035
Miscellaneous	0	6,802	0	837	0	0
	<u>15,833,434</u>	<u>18,304,342</u>	<u>31,059,822</u>	<u>37,585,740</u>	<u>39,510,527</u>	<u>39,510,527</u>
<b>641 Public Works Administration:</b>						
Charges for goods & services	356,395	336,640	357,649	346,739	357,145	357,145
Interest & miscellaneous	6,305	19,377	7,150	20,350	20,961	20,961
	<u>362,700</u>	<u>356,017</u>	<u>364,799</u>	<u>367,089</u>	<u>378,106</u>	<u>378,106</u>
<b>642 Engineering Administration:</b>						
Charges for goods and services	256,962	269,675	262,910	266,815	315,451	315,451
Interest & miscellaneous	1,393	10,332	3,905	7,790	8,025	8,025
	<u>258,355</u>	<u>280,007</u>	<u>266,815</u>	<u>274,605</u>	<u>323,476</u>	<u>323,476</u>
<b>643 Local Site Remediation Revolving Fund:</b>						
Investment income & miscellaneous	700	8,298	2,000	15,000	7,500	7,500
Contributions from other funds	64,811	114,659	61,500	63,959	63,055	63,055
	<u>65,511</u>	<u>122,957</u>	<u>63,500</u>	<u>78,959</u>	<u>70,555</u>	<u>70,555</u>
<b>661 Motor Pool and Garage:</b>						
Federal grants	0	1,012,542	0	631,958	0	0
Charges/equipment rental	157,723	205,534	156,436	208,715	187,573	187,573
Investment income & miscellaneous	1,146,264	1,314,376	1,153,154	1,295,132	1,271,003	1,271,003
	<u>1,303,987</u>	<u>2,532,452</u>	<u>1,309,590</u>	<u>2,135,805</u>	<u>1,458,576</u>	<u>1,458,576</u>
<b>676 Workers Compensation:</b>						
Interest & miscellaneous	5,228	23,891	7,500	40,000	30,000	30,000
Contributions from other funds	85,132	538,364	160,000	185,000	180,000	180,000
	<u>90,360</u>	<u>562,255</u>	<u>167,500</u>	<u>225,000</u>	<u>210,000</u>	<u>210,000</u>
<b>677 Self-Insured Healthcare:</b>						
Interest & miscellaneous	4,085	1,699	2,000	50,000	35,000	35,000
Contributions - city	4,205,844	4,125,634	4,750,000	4,770,000	5,470,000	5,470,000
Contributions - employees	806,817	805,567	950,000	940,000	1,000,000	1,000,000
Contributions - General Fund	0	750,000	0	0	0	0
	<u>5,016,746</u>	<u>5,682,900</u>	<u>5,702,000</u>	<u>5,760,000</u>	<u>6,505,000</u>	<u>6,505,000</u>
<b>703 County &amp; School Tax Collection:</b>						
Property taxes - GASB 84	26,802,394	28,387,322	28,350,000	28,350,000	28,750,000	28,750,000
Interest & miscellaneous	18,020	112,676	50,000	220,000	110,000	110,000
	<u>26,820,414</u>	<u>28,499,998</u>	<u>28,400,000</u>	<u>28,570,000</u>	<u>28,860,000</u>	<u>28,860,000</u>
<b>731 Employees Retirement System:</b>						
Investment income	(5,371,116)	4,354,777	4,560,000	4,560,000	4,560,000	4,560,000
Employee contributions	810,781	900,077	750,000	550,000	600,000	600,000
Employer contributions	1,222,458	1,210,604	1,066,460	1,066,460	1,347,820	1,347,820
	<u>(3,337,877)</u>	<u>6,465,458</u>	<u>6,376,460</u>	<u>6,176,460</u>	<u>6,507,820</u>	<u>6,507,820</u>
<b>732 Policemen's &amp; Firemen's Pension:</b>						
Investment income	(460,647)	326,685	292,500	310,000	202,500	202,500
Contributions from General Fund	363,236	260,185	218,402	274,544	56,955	56,955
	<u>(97,411)</u>	<u>586,870</u>	<u>510,902</u>	<u>584,544</u>	<u>259,455</u>	<u>259,455</u>
<b>734 Policemen's &amp; Firemen's Pension-Act 345:</b>						
Investment income	(5,971,217)	5,273,735	4,430,000	4,430,000	4,200,000	4,200,000
Employee contributions	447,336	494,197	500,000	450,000	500,000	500,000
Contributions from General Fund	5,939,831	5,674,911	5,922,297	5,922,297	6,129,381	6,129,381
	<u>415,950</u>	<u>11,442,843</u>	<u>10,852,297</u>	<u>10,802,297</u>	<u>10,829,381</u>	<u>10,829,381</u>
<b>736 Public Employee Health Care:</b>						
Fines and forfeits	272,929	54,724	30,000	30,000	30,000	30,000
Investment income	(406,161)	339,391	200,000	200,000	200,000	200,000
	<u>(133,232)</u>	<u>394,115</u>	<u>230,000</u>	<u>230,000</u>	<u>230,000</u>	<u>230,000</u>
<b>852 Special Assessment Debt Service</b>						
Contributions from other funds	157,358	161,288	161,190	161,190	162,008	162,008
	<u>157,358</u>	<u>161,288</u>	<u>161,190</u>	<u>161,190</u>	<u>162,008</u>	<u>162,008</u>
<b>895 Special Assessment:</b>						
Special assessments	1,104,063	894,885	2,215,147	1,477,637	2,387,073	2,387,073
	<u>1,104,063</u>	<u>894,885</u>	<u>2,215,147</u>	<u>1,477,637</u>	<u>2,387,073</u>	<u>2,387,073</u>

**Attachment B**  
**Expense Summary for Fiscal Year 2024/25**

	2021/22 Actual	2022/23 Actual	2023/24 Budget	2023/24 Projected	2024/25 Proposed	2024/25 Adopted
<b>General Fund:</b>						
101-101 City Council	96,556	119,106	121,656	116,861	121,212	121,212
101-103 Charter Commission	0	0	2,500	2,500	2,500	2,500
101-172 City Manager	473,229	475,555	506,926	548,582	547,902	547,902
101-191 Finance	485,837	540,323	555,688	943,691	692,384	692,384
101-215 City Clerk	287,369	313,515	344,251	341,841	418,878	418,878
101-228 Mgt. Information Services	313,246	383,156	436,693	442,442	462,336	462,336
101-233 Purchasing	117,569	118,367	133,042	175,252	126,943	126,943
101-253 City Treasurer	379,830	386,887	412,661	412,663	458,257	458,257
101-254 City Income Tax Admin.	169,422	187,096	242,395	256,647	269,322	269,322
101-257 City Assessor	467,956	438,041	501,053	503,543	536,951	536,951
101-262 City Clerk-Elections	107,256	126,748	206,354	200,616	204,033	204,033
101-265 City Hall & Grounds	417,390	441,097	684,161	618,874	823,267	823,267
101-266 City Attorney	649,578	715,545	761,346	802,231	870,007	870,007
101-270 Personnel	231,245	490,661	590,561	663,311	637,912	637,912
101-278 Unallocated	687,118	745,736	812,434	846,000	835,290	835,290
101-299 Admin. Hearings Bureau	123,458	203,994	190,318	173,876	218,549	218,549
101-301 Police	10,228,340	10,642,038	11,682,501	11,379,549	12,347,317	12,347,317
101-311 OHSP Grant	8,662	7,860	4,642	1,722	13,114	13,114
101-320 Consortium Training	21,619	10,754	12,500	55,200	36,000	36,000
101-321 In-Service Training	4,802	9,906	5,000	15,841	16,000	16,000
101-340 Fire Suppression	6,343,003	6,301,587	6,003,612	6,937,422	6,487,641	6,487,641
101-350 Public Safety - Unallocated	2,072,331	1,918,599	2,094,302	2,066,694	1,937,698	1,937,698
101-442 Forestry	473,316	786,222	824,212	833,679	873,773	873,773
101-444 Sidewalk Construction	28,424	49,470	151,456	149,286	152,254	152,254
101-445 Drains At Large	47,886	68,805	107,133	105,350	109,921	109,921
101-450 Street Lighting	548,352	513,372	615,248	614,227	630,230	630,230
101-455 Weed Control	74,142	75,234	96,269	102,620	106,644	106,644
101-465 Ground Maintenance	386,319	388,587	488,287	479,280	505,346	505,346
101-567 Cemeteries	309,745	361,763	374,516	456,631	533,853	533,853
101-571 Tax Property Maintenance	263,940	183,022	216,716	210,412	229,478	229,478
101-572 Civic Affairs	80,928	104,066	121,229	148,921	142,987	142,987
101-701 Planning	219,960	229,084	252,305	252,376	272,477	272,477
101-728 Economic Development	209,951	126,214	147,400	170,500	140,500	140,500
101-752 Parks, Rec. & Grounds Admin.	287,983	349,274	321,986	361,152	347,158	347,158
101-758 Lt. Nixon Memorial Park	69,717	125,931	137,729	279,775	116,975	116,975
101-771 Parks and Facilities Maint.	742,900	914,804	910,352	1,577,295	1,169,290	1,169,290
101-803 Historical District	10,890	11,793	14,440	15,991	14,574	14,574
101-806 Diversity, Equity & Inclusion	250,294	293,616	452,638	380,903	409,181	409,181
101-965 Contributions to Other Funds	558,012	1,754,938	1,125,535	1,606,893	590,199	590,199
<b>General Fund Total</b>	<b>28,248,575</b>	<b>30,912,766</b>	<b>32,662,047</b>	<b>35,250,649</b>	<b>34,408,353</b>	<b>34,408,353</b>
<b>102 Budget Stabilization Fund</b>	<b>4,777</b>	<b>43,804</b>	<b>20,000</b>	<b>40,000</b>	<b>30,000</b>	<b>30,000</b>
<b>Permanent Funds:</b>						
151 Cemetery Perpetual Maintenance	6,387	46,196	6,000	50,000	25,000	25,000
155 Ella W. Sharp Endowment	14,239	24,418	30,850	30,850	20,550	20,550
160 Lloyd E. Mount Endowment	5,237	5,411	5,600	7,100	5,100	5,100
<b>Special Revenue Funds :</b>						
202 Major Street	7,864,991	18,481,145	19,849,761	24,861,458	14,911,260	14,911,260
203 Local Street	1,870,978	1,822,957	4,162,881	1,816,726	2,056,470	2,056,470
208 Ella W. Sharp Park Operating	897,086	1,022,266	984,832	1,053,222	1,051,718	1,051,718
213 Opioid Settlement Fund	0	0	118,175	89,000	62,739	62,739
218 Affordable Housing Development	134,540	678,325	3,519,760	1,366,531	1,658,800	1,658,800
245 Public Improvement	1,250,612	1,501,298	1,511,115	1,416,949	1,335,840	1,335,840
246 Cortland St. Redevelopment Projects	40,020	499,582	23,527	2,032,500	1,621,212	1,621,212
249 Building Department	469,733	579,599	638,850	646,691	623,988	623,988
251 Housing Code Enforcement	1,085,398	1,131,293	1,290,495	1,232,751	1,500,661	1,500,661
252 Building Demolitions	337,456	219,398	194,402	441,667	393,000	393,000
265 Drug Law Enforcement	19,300	14,281	16,338	16,376	35,432	35,432
272 SAFER Grant	192,526	440,098	525,581	533,965	301,801	301,801
273 Project Safe Neighborhood Grant	57,189	93,347	234,542	61,782	143,028	143,028
275 Byrne JAG Grant	25,428	75,104	76,526	53,822	0	0
279 American Rescue Plan Act	161,865	94,223	75,000	75,000	75,000	75,000
285 EPA Brownfield Assessment Grant	0	0	0	400,000	100,000	100,000
296 Recreation Activity	176,420	262,142	266,824	277,824	268,824	268,824
297 JPS Recreation Millage Program	625,194	671,801	623,067	730,848	911,550	911,550

<b>Debt Service Funds :</b>							
308	2020 Capital Imp. Bonds Debt Service	223,533	223,702	223,788	223,788	223,792	223,792
352	2017 MTF Bonds Debt Service	761,350	761,890	762,068	762,068	761,885	761,885
367	2021 City Hall Refunding Debt Service	735,240	729,581	739,720	739,720	763,691	763,691
385	2016 Capital Imp. Bonds Debt Service	143,275	144,087	145,569	145,569	145,743	145,743
386	2018 Capital Imp. Bonds Debt Service	1,443,000	1,410,000	1,418,750	1,419,000	1,400,250	1,400,250
389	2017 BRA TIF Refunding Debt Service	415,704	420,556	420,144	420,144	1,764,600	1,764,600
391	2021 BRA TIF Refunding Debt Service	758,700	772,512	791,839	791,839	38,593	38,593
394	2001 DDA TIF Debt Service	2,597,987	2,735,750	2,881,749	2,881,824	3,032,403	3,032,403
395	2019 DDA TIF Refunding Debt Service	205,630	209,573	208,365	208,365	207,157	207,157
<b>Capital Projects Funds :</b>							
401	Capital Projects	121,594	500,499	1,113,031	1,314,806	330,000	330,000
402	Water Equipment & Replacement	3,281,444	3,439,168	7,099,234	6,205,997	28,677,405	28,677,405
403	Lead Service Line Replacement	5,051	337,696	2,082,538	1,404,151	1,696,998	1,696,998
404	Sanitary Sewer Maintenance	234,983	323,386	663,044	606,097	673,281	673,281
405	Sanitary Sewer Replacement	1,315,987	631,349	2,985,140	2,467,571	6,214,142	6,214,142
406	Wastewater Equipment Replacement	1,053,531	2,032,935	6,228,293	10,684,904	13,304,666	13,304,666
407	2022 Sewer System Project Construction	480,972	1,480,938	5,697,802	7,480,902	2,492,187	2,492,187
409	2022 Water System Project Construction	0	382,020	16,342,000	6,471,846	9,710,899	9,710,899
426	2024 Mich. Transport. Fund Bonds Const. Fund	0	0	2,196,096	1,873,978	1,541,772	1,541,772
488	MLK Corridor Improvement Authority	97,045	144,654	4,507,925	1,058,000	3,832,100	3,832,100
489	Brownfield Redevelopment Authority	1,444,192	1,843,547	1,804,230	1,714,753	2,312,552	2,312,552
494	DDA Project	2,803,617	2,945,323	3,090,114	3,090,189	3,239,560	3,239,560
<b>Enterprise Funds :</b>							
514	Auto Parking System	262,752	291,146	283,433	270,468	282,147	282,147
518	Parking Assessment	257,712	325,859	314,981	535,312	387,051	387,051
519	Cooper/Francis Parking Decks	282,153	281,979	283,957	282,951	282,906	282,906
590	Sewer	7,270,133	10,115,669	16,320,273	18,838,776	26,884,143	26,884,143
591	Water	10,967,338	12,440,021	34,209,037	23,850,787	47,408,410	47,408,410
<b>Internal Service Funds :</b>							
641	Public Works Administration	386,230	345,573	472,518	494,417	522,909	522,909
642	Engineering Administration	270,125	290,498	339,842	353,075	412,933	412,933
643	Local Site Remediation Revolving	0	22,500	20,000	20,000	200,000	200,000
661	Motor Pool & Garage	1,152,879	1,240,483	1,606,109	2,336,775	1,808,820	1,808,820
676	Workers' Compensation	309,792	454,472	220,350	280,075	255,075	255,075
677	Self-Insured Healthcare Fund	5,351,842	5,394,601	5,474,627	5,891,817	6,481,950	6,481,950
<b>Trust &amp; Agency Funds :</b>							
703	County & School Tax Collection	26,820,414	28,499,998	28,400,000	28,570,000	28,860,000	28,860,000
731	Employees' Retirement System	4,036,429	3,922,696	4,160,000	4,225,000	4,225,000	4,225,000
732	Policemen's & Firemen's Pension	590,815	516,773	523,000	425,000	415,000	415,000
734	Policemen's & Firemen's Pension-345	6,151,897	6,612,817	6,440,000	6,240,000	6,240,000	6,240,000
736	Public Employee Health Care	26,733	8,548	29,000	15,000	30,000	30,000
<b>Special Assessment Funds :</b>							
852	Special Assessment Debt Service	157,358	161,288	161,190	161,190	162,008	162,008
895	Special Assessment	793,197	864,042	2,116,337	1,437,691	2,309,081	2,309,081

# General Fund

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

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# 101 - General Fund

Fiscal Year 2024/25 Annual Budget

## **OVERVIEW**

The purpose of the General Fund is to account for all revenues, expenditures, and activities not specifically provided for in other funds. The statutes of the State of Michigan require the existence and use of the General Fund.

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

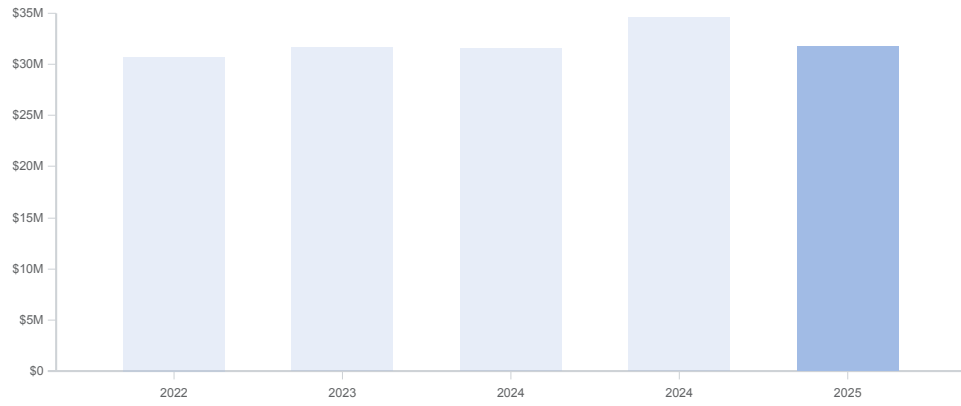
### *LIST OF DEPARTMENTS INCLUDED IN THE GENERAL FUND:*

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

## **BUDGET SUMMARY - REVENUES**

**101 General Fund Revenues**

Data Updated Jul 14, 2024, 9:23 PM



**\$31,792,275.00**

Revenues in 2025

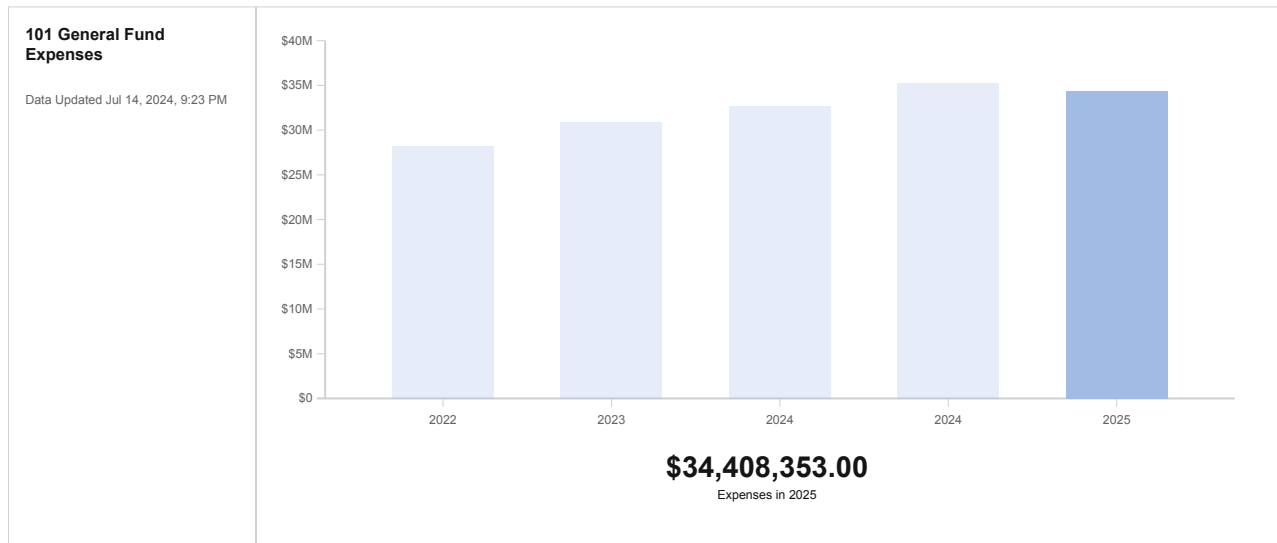
**101 General Fund Revenues by Department**

	ACTUAL		BUDGET	PROJECTED / ADOPTED	
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>Revenues</b>					
101 - GENERAL					
NO DEPARTMENT					
PROPERTY TAXES	\$10,493,602	\$10,529,043	\$11,015,617	\$11,099,945	\$11,585,297
INCOME TAXES	\$11,252,147	\$11,418,387	\$10,750,000	\$10,900,000	\$10,900,000
STATE REVENUE SHARING	\$5,367,340	\$5,372,545	\$5,732,948	\$5,634,780	\$5,787,831
CHARGES FOR GOODS AND SERVICES	\$0	\$0	-	-	-
FINES AND FORFEITS	\$76,228	\$64,155	\$75,000	\$51,000	\$50,000
INVESTMENT INCOME	\$56,349	\$382,786	\$150,000	\$600,000	\$350,000
OTHER FINANCING SOURCES	\$0	-	-	-	-
CONTRIBUTIONS FROM OTHER FUNDS	\$22,797	\$156,480	\$70,000	\$260,000	\$140,000
<b>NO DEPARTMENT TOTAL</b>	<b>\$27,268,463</b>	<b>\$27,923,396</b>	<b>\$27,793,565</b>	<b>\$28,545,725</b>	<b>\$28,813,128</b>
CITY COUNCIL					
CHARGES FOR GOODS AND SERVICES	-	-	\$25	\$0	-
<b>CITY COUNCIL TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$25</b>	<b>\$0</b>	<b>-</b>
FINANCE					
FEDERAL GRANTS	-	-	-	\$90,958	-
CHARGES FOR GOODS AND SERVICES	\$37,500	\$37,500	\$37,500	\$37,500	\$37,500
MISCELLANEOUS	-	-	-	\$223,389	-
<b>FINANCE TOTAL</b>	<b>\$37,500</b>	<b>\$37,500</b>	<b>\$37,500</b>	<b>\$351,847</b>	<b>\$37,500</b>
CITY CLERK					
LICENSES AND PERMITS	\$359,821	\$334,584	\$345,000	\$310,000	\$275,000
INVESTMENT INCOME	\$38,869	\$39,486	\$35,000	\$35,000	\$40,000
<b>CITY CLERK TOTAL</b>	<b>\$398,690</b>	<b>\$374,070</b>	<b>\$380,000</b>	<b>\$345,000</b>	<b>\$315,000</b>
MANAGEMENT INFORMATION SERVICES					
CHARGES FOR GOODS AND SERVICES	\$41	-	-	-	-
<b>MANAGEMENT INFORMATION SERVICES TOTAL</b>	<b>\$41</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
CITY TREASURER					
MISCELLANEOUS	\$1,070	\$1,042	\$1,000	\$1,000	\$1,000
<b>CITY TREASURER TOTAL</b>	<b>\$1,070</b>	<b>\$1,042</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>
CITY CLERK-ELECTIONS					
CHARGES FOR GOODS AND SERVICES	\$4,000	\$22,298	\$34,750	\$9,900	\$65,000
<b>CITY CLERK-ELECTIONS TOTAL</b>	<b>\$4,000</b>	<b>\$22,298</b>	<b>\$34,750</b>	<b>\$9,900</b>	<b>\$65,000</b>
CITY HALL AND GROUNDS					
MISCELLANEOUS	-	\$0	-	\$13,121	-
<b>CITY HALL AND GROUNDS TOTAL</b>	<b>-</b>	<b>\$0</b>	<b>-</b>	<b>\$13,121</b>	<b>-</b>
CITY ATTORNEY					
CONTRIBUTIONS FROM LOCAL UNITS	\$407	\$95	\$500	\$500	\$500
MISCELLANEOUS	-	-	-	\$6,900	-
CONTRIBUTIONS FROM OTHER FUNDS	\$24,162	\$19,404	\$25,000	\$25,000	\$25,000
<b>CITY ATTORNEY TOTAL</b>	<b>\$24,569</b>	<b>\$19,499</b>	<b>\$25,500</b>	<b>\$32,400</b>	<b>\$25,500</b>

	ACTUAL		BUDGET	PROJECTED / ADOPTED	
	FY2022	FY2023		FY2024	FY2024
UNALLOCATED					
CHARGES FOR GOODS AND SERVICES	\$602,437	\$628,850	\$637,300	\$637,300	\$617,800
PROCEEDS FROM SALE OF CAPITAL ASSETS	\$5,000	\$40,000	\$100	\$410,100	\$100
MISCELLANEOUS	\$55,575	\$83,858	\$50,000	\$53,400	\$55,000
<b>UNALLOCATED TOTAL</b>	<b>\$663,012</b>	<b>\$752,708</b>	<b>\$687,400</b>	<b>\$1,100,800</b>	<b>\$672,900</b>
ADMINISTRATIVE HEARINGS BUREAU					
CHARGES FOR GOODS AND SERVICES	\$24,790	\$62,599	\$20,000	\$40,000	\$40,000
FINES AND FORFEITS	\$200,081	\$351,790	\$310,000	\$210,000	\$300,000
<b>ADMINISTRATIVE HEARINGS BUREAU TOTAL</b>	<b>\$224,871</b>	<b>\$414,389</b>	<b>\$330,000</b>	<b>\$250,000</b>	<b>\$340,000</b>
POLICE					
LICENSES AND PERMITS	\$5	\$12	\$15	\$10	\$15
FEDERAL GRANTS	\$6,044	\$327,105	\$1,209,074	\$1,212,778	\$209,592
STATE GRANTS	-	-	-	\$96,000	\$120,000
CONTRIBUTIONS FROM LOCAL UNITS	\$12,000	\$22,850	\$12,000	\$12,000	\$12,000
CHARGES FOR GOODS AND SERVICES	\$65,782	\$91,873	\$123,048	\$162,958	\$123,240
FINES AND FORFEITS	\$2,149	\$8,259	\$5,611	\$6,500	\$5,640
PROCEEDS FROM SALE OF CAPITAL ASSETS	\$40,830	\$2,825	\$18,000	\$18,000	\$10,000
MISCELLANEOUS	\$26,751	\$126,943	\$122,138	\$115,911	\$177,244
<b>POLICE TOTAL</b>	<b>\$153,561</b>	<b>\$579,867</b>	<b>\$1,489,886</b>	<b>\$1,624,157</b>	<b>\$657,731</b>
OSHP GRANT					
FEDERAL GRANTS	\$10,292	\$7,860	\$4,642	\$1,722	\$13,114
<b>OSHP GRANT TOTAL</b>	<b>\$10,292</b>	<b>\$4,256</b>	<b>-</b>	<b>-</b>	<b>-</b>
OSHP GRANT					
FEDERAL GRANTS	\$10,292	\$7,860	\$4,642	\$1,722	\$13,114
<b>OSHP GRANT TOTAL</b>	<b>-</b>	<b>\$1,808</b>	<b>-</b>	<b>-</b>	<b>-</b>
OSHP GRANT					
FEDERAL GRANTS	\$10,292	\$7,860	\$4,642	\$1,722	\$13,114
<b>OSHP GRANT TOTAL</b>	<b>-</b>	<b>\$1,796</b>	<b>\$4,642</b>	<b>\$1,722</b>	<b>-</b>
OSHP GRANT					
FEDERAL GRANTS	\$10,292	\$7,860	\$4,642	\$1,722	\$13,114
<b>OSHP GRANT TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$13,114</b>
CONSORTIUM TRAINING					
CHARGES FOR GOODS AND SERVICES	\$1,900	\$4,050	\$1,500	\$2,500	\$1,500
MISCELLANEOUS	\$19,239	\$32,785	\$18,720	\$71,720	\$60,000
<b>CONSORTIUM TRAINING TOTAL</b>	<b>\$21,139</b>	<b>\$36,835</b>	<b>\$20,220</b>	<b>\$74,220</b>	<b>\$61,500</b>
IN SERVICE TRAINING					
STATE GRANTS	\$3,966	\$8,607	\$5,414	\$21,255	\$16,000
<b>IN SERVICE TRAINING TOTAL</b>	<b>\$3,966</b>	<b>\$8,607</b>	<b>\$5,414</b>	<b>\$21,255</b>	<b>\$16,000</b>
FIRE SUPPRESSION					
LICENSES AND PERMITS	\$10,952	\$11,955	\$12,000	\$16,000	\$62,000
FEDERAL GRANTS	\$914,178	\$686,469	\$53,767	\$887,365	\$70,701
CHARGES FOR GOODS AND SERVICES	\$70,759	\$72,231	\$71,165	\$71,376	\$71,165
PROCEEDS FROM SALE OF CAPITAL ASSETS	-	\$6,855	\$5,000	\$0	-
MISCELLANEOUS	\$51,368	\$6,509	\$111,237	\$26,242	\$9,892
CONTRIBUTIONS FROM OTHER FUNDS	-	-	-	\$89,000	-
<b>FIRE SUPPRESSION TOTAL</b>	<b>\$1,047,257</b>	<b>\$784,019</b>	<b>\$253,169</b>	<b>\$1,089,983</b>	<b>\$213,758</b>
STREET LIGHTING					
MISCELLANEOUS	\$3,474	\$4,233	\$1,000	\$1,000	\$1,000
<b>STREET LIGHTING TOTAL</b>	<b>\$3,474</b>	<b>\$4,233</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>
WEED CONTROL					
CHARGES FOR GOODS AND SERVICES	\$65,492	\$83,671	\$96,269	\$102,620	\$106,644
<b>WEED CONTROL TOTAL</b>	<b>\$65,492</b>	<b>\$83,671</b>	<b>\$96,269</b>	<b>\$102,620</b>	<b>\$106,644</b>
CEMETERIES					
CHARGES FOR GOODS AND SERVICES	\$168,564	\$119,802	\$140,000	\$150,000	\$150,000
PROCEEDS FROM SALE OF CAPITAL ASSETS	\$18,216	\$18,015	\$18,500	\$20,500	\$20,000
MISCELLANEOUS	\$12,694	\$22,754	\$1,000	\$23,000	\$22,000
CONTRIBUTIONS FROM OTHER FUNDS	\$6,387	\$46,196	\$6,000	\$50,000	\$25,000
<b>CEMETERIES TOTAL</b>	<b>\$205,860</b>	<b>\$206,766</b>	<b>\$165,500</b>	<b>\$243,500</b>	<b>\$217,000</b>
TAX PROPERTY MAINTENANCE					
CHARGES FOR GOODS AND SERVICES	\$27,746	\$8,667	-	\$10,000	-
PROCEEDS FROM SALE OF CAPITAL ASSETS	\$310,271	\$155,380	-	\$10,500	-
<b>TAX PROPERTY MAINTENANCE TOTAL</b>	<b>\$338,016</b>	<b>\$164,047</b>	<b>-</b>	<b>\$20,500</b>	<b>-</b>
CIVIC AFFAIRS					

	ACTUAL		BUDGET	PROJECTED / ADOPTED	
	FY2022	FY2023		FY2024	FY2024
MISCELLANEOUS	\$0	\$0	-	-	-
<b>CIVIC AFFAIRS TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>	<b>-</b>	<b>-</b>
PLANNING					
LICENSES AND PERMITS	\$47,634	\$31,036	\$11,000	\$12,000	\$15,000
MISCELLANEOUS	\$10	-	-	-	-
<b>PLANNING TOTAL</b>	<b>\$47,644</b>	<b>\$31,036</b>	<b>\$11,000</b>	<b>\$12,000</b>	<b>\$15,000</b>
ECONOMIC DEVELOPMENT					
STATE GRANTS	\$100,000	-	-	-	-
CHARGES FOR GOODS AND SERVICES	\$109,951	\$126,214	\$147,400	\$170,500	\$140,500
<b>ECONOMIC DEVELOPMENT TOTAL</b>	<b>\$209,951</b>	<b>\$126,214</b>	<b>\$147,400</b>	<b>\$170,500</b>	<b>\$140,500</b>
PARKS, RECREATION & GROUNDS ADMIN.					
MISCELLANEOUS	\$16,645	\$3,450	\$5,000	\$8,450	-
<b>PARKS, RECREATION &amp; GROUNDS ADMIN. TOTAL</b>	<b>\$16,645</b>	<b>\$3,450</b>	<b>\$5,000</b>	<b>\$8,450</b>	<b>-</b>
LT. NIXON MEMORIAL POOL					
CHARGES FOR GOODS AND SERVICES	\$4,509	\$49,914	\$70,000	\$70,000	\$70,000
<b>LT. NIXON MEMORIAL POOL TOTAL</b>	<b>\$4,509</b>	<b>\$49,914</b>	<b>\$70,000</b>	<b>\$70,000</b>	<b>\$70,000</b>
PARKS & FACILITIES MAINTENANCE					
FEDERAL GRANTS	-	-	-	\$146,152	-
MISCELLANEOUS	-	\$30,187	\$25,000	\$360,830	-
<b>PARKS &amp; FACILITIES MAINTENANCE TOTAL</b>	<b>-</b>	<b>\$30,187</b>	<b>\$25,000</b>	<b>\$506,982</b>	<b>-</b>
DIVERSITY, EQUITY & INCLUSION					
MISCELLANEOUS	\$20,422	\$5,400	-	\$2,500	\$10,000
<b>DIVERSITY, EQUITY &amp; INCLUSION TOTAL</b>	<b>\$20,422</b>	<b>\$5,400</b>	<b>-</b>	<b>\$2,500</b>	<b>\$10,000</b>
<b>101 - GENERAL TOTAL</b>	<b>\$30,770,444</b>	<b>\$31,667,008</b>	<b>\$31,584,240</b>	<b>\$34,599,182</b>	<b>\$31,792,275</b>
<b>REVENUES TOTAL</b>	<b>\$30,770,444</b>	<b>\$31,667,008</b>	<b>\$31,584,240</b>	<b>\$34,599,182</b>	<b>\$31,792,275</b>

## **BUDGET SUMMARY - EXPENSES**



### 101 General Fund Expenses by Department

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>PUBLIC SAFETY</b>					
POLICE	\$10,228,340	\$10,642,038	\$11,682,501	\$11,379,549	\$12,347,317
FIRE SUPPRESSION	\$6,343,003	\$6,301,587	\$6,003,612	\$6,937,422	\$6,487,641
PUBLIC SAFETY-UNALLOCATED	\$2,072,331	\$1,918,599	\$2,094,302	\$2,066,694	\$1,937,698
CONSORTIUM TRAINING	\$21,619	\$10,754	\$12,500	\$55,200	\$36,000
IN SERVICE TRAINING	\$4,802	\$9,906	\$5,000	\$15,841	\$16,000
OSHP GRANT	\$0	\$0	\$0	\$0	\$13,114
OSHP GRANT	\$8,662	\$4,256	\$0	\$0	\$0
OSHP GRANT	\$0	\$1,796	\$4,642	\$1,722	\$0
OSHP GRANT	\$0	\$1,808	\$0	\$0	\$0

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>PUBLIC SAFETY TOTAL</b>	<b>\$18,678,758</b>	<b>\$18,890,744</b>	<b>\$19,802,557</b>	<b>\$20,456,428</b>	<b>\$20,837,770</b>
<b>GENERAL GOVERNMENT</b>					
UNALLOCATED	\$687,118	\$745,736	\$812,434	\$846,000	\$835,290
CITY ATTORNEY	\$649,578	\$715,545	\$761,346	\$802,231	\$870,007
FINANCE	\$485,837	\$540,323	\$555,688	\$943,691	\$692,384
CITY HALL AND GROUNDS	\$417,390	\$441,097	\$684,161	\$618,874	\$823,267
PERSONNEL & LABOR RELATIONS	\$231,245	\$490,661	\$590,561	\$663,311	\$637,912
CITY MANAGER	\$473,229	\$475,555	\$506,926	\$548,582	\$547,902
CITY ASSESSOR	\$467,956	\$438,041	\$501,053	\$503,543	\$536,951
CITY TREASURER	\$379,830	\$386,887	\$412,661	\$412,663	\$458,257
MANAGEMENT INFORMATION SERVICES	\$313,246	\$383,156	\$436,693	\$442,442	\$462,336
CITY CLERK	\$287,369	\$313,515	\$344,251	\$341,841	\$418,878
CITY INCOME TAX ADMINISTRATION	\$169,422	\$187,096	\$242,395	\$256,647	\$269,322
CITY CLERK-ELECTIONS	\$107,256	\$126,748	\$206,354	\$200,616	\$204,033
PURCHASING	\$117,569	\$118,367	\$133,042	\$175,252	\$126,943
CITY COUNCIL	\$96,556	\$119,106	\$121,656	\$116,861	\$121,212
CHARTER REVIEW COMMITTEE	\$0	\$0	\$2,500	\$2,500	\$2,500
<b>GENERAL GOVERNMENT TOTAL</b>	<b>\$4,883,600</b>	<b>\$5,481,833</b>	<b>\$6,311,721</b>	<b>\$6,875,054</b>	<b>\$7,007,194</b>
<b>PUBLIC WORKS</b>					
FORESTRY	\$473,316	\$786,222	\$824,212	\$833,679	\$873,773
STREET LIGHTING	\$548,352	\$513,372	\$615,248	\$614,227	\$630,230
GROUNDS MAINTENANCE	\$386,319	\$388,587	\$488,287	\$479,280	\$505,346
CEMETERIES	\$309,745	\$361,763	\$374,516	\$456,631	\$533,853
TAX PROPERTY MAINTENANCE	\$263,940	\$183,022	\$216,716	\$210,412	\$229,478
CIVIC AFFAIRS	\$80,928	\$104,066	\$121,229	\$148,921	\$142,987
SIDEWALK CONSTRUCTION	\$28,424	\$49,470	\$151,456	\$149,286	\$152,254
WEED CONTROL	\$74,142	\$75,234	\$96,269	\$102,620	\$106,644
DRAINS AT LARGE	\$47,886	\$68,805	\$107,133	\$105,350	\$109,921
<b>PUBLIC WORKS TOTAL</b>	<b>\$2,213,052</b>	<b>\$2,530,540</b>	<b>\$2,995,066</b>	<b>\$3,100,406</b>	<b>\$3,284,486</b>
<b>RECREATION &amp; CULTURE</b>					
PARKS & FACILITIES MAINTENANCE	\$742,900	\$914,804	\$910,352	\$1,577,295	\$1,169,290
DIVERSITY, EQUITY & INCLUSION	\$250,294	\$293,616	\$452,638	\$380,903	\$409,181
PARKS, RECREATION & GROUNDS ADMIN.	\$287,983	\$349,274	\$321,986	\$361,152	\$347,158
LT. NIXON MEMORIAL POOL	\$69,717	\$125,931	\$137,729	\$279,775	\$116,975
HISTORICAL DISTRICT	\$10,890	\$11,793	\$14,440	\$15,991	\$14,574
<b>RECREATION &amp; CULTURE TOTAL</b>	<b>\$1,361,784</b>	<b>\$1,695,417</b>	<b>\$1,837,145</b>	<b>\$2,615,116</b>	<b>\$2,057,178</b>
<b>CONTRIBUTIONS TO OTHER FUNDS</b>	<b>\$558,012</b>	<b>\$1,754,938</b>	<b>\$1,125,535</b>	<b>\$1,606,893</b>	<b>\$590,199</b>
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>					
PLANNING	\$219,960	\$229,084	\$252,305	\$252,376	\$272,477
ECONOMIC DEVELOPMENT	\$209,951	\$126,214	\$147,400	\$170,500	\$140,500
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT TOTAL</b>	<b>\$429,911</b>	<b>\$355,299</b>	<b>\$399,705</b>	<b>\$422,876</b>	<b>\$412,977</b>
<b>JUDICIAL</b>					
ADMINISTRATIVE HEARINGS BUREAU	\$123,458	\$203,994	\$190,318	\$173,876	\$218,549
<b>JUDICIAL TOTAL</b>	<b>\$123,458</b>	<b>\$203,994</b>	<b>\$190,318</b>	<b>\$173,876</b>	<b>\$218,549</b>
<b>TOTAL</b>	<b>\$28,248,573</b>	<b>\$30,912,766</b>	<b>\$32,662,047</b>	<b>\$35,250,649</b>	<b>\$34,408,353</b>

## **BUDGET SUMMARY - SUMMARY OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE**

### General Fund

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>Revenues</b>					
PROPERTY TAXES	\$10,493,602	\$10,529,043	\$11,015,617	\$11,099,945	\$11,585,297
INCOME TAXES	\$11,252,147	\$11,418,387	\$10,750,000	\$10,900,000	\$10,900,000
STATE REVENUE SHARING	\$5,367,340	\$5,372,545	\$5,733,448	\$5,634,780	\$5,787,831
LICENSES AND PERMITS	\$418,413	\$377,587	\$368,015	\$338,010	\$352,015
FEDERAL GRANTS	\$930,514	\$1,021,434	\$1,267,483	\$2,338,975	\$293,407
STATE GRANTS	\$103,966	\$8,607	\$5,414	\$117,255	\$136,000
CONTRIBUTIONS FROM LOCAL UNITS	\$12,407	\$22,945	\$12,000	\$12,500	\$12,500
CHARGES FOR GOODS AND SERVICES	\$1,183,470	\$1,307,668	\$1,378,957	\$1,464,654	\$1,423,349

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
FINES AND FORFEITS	\$278,458	\$424,203	\$390,611	\$267,500	\$355,640
PROCEEDS FROM SALE OF CAPITAL ASSETS	\$374,317	\$223,075	\$41,600	\$459,100	\$30,100
INVESTMENT INCOME	\$95,218	\$422,272	\$185,000	\$635,000	\$390,000
MISCELLANEOUS	\$207,248	\$317,162	\$335,095	\$907,463	\$336,136
CONTRIBUTIONS FROM OTHER FUNDS	\$53,346	\$222,079	\$101,000	\$424,000	\$190,000
<b>REVENUES TOTAL</b>	<b>\$30,770,444</b>	<b>\$31,667,008</b>	<b>\$31,584,240</b>	<b>\$34,599,182</b>	<b>\$31,792,275</b>
<b>Expenses</b>					
PERSONAL SERVICES	\$18,612,754	\$19,346,329	\$20,932,666	\$20,554,741	\$22,162,013
CONTRACTUAL AND OTHER	\$6,462,134	\$7,249,164	\$8,491,698	\$9,635,436	\$9,225,286
MATERIAL AND SUPPLIES	\$582,998	\$743,317	\$1,046,251	\$1,004,197	\$1,134,941
CAPITAL OUTLAY	\$2,032,676	\$1,819,018	\$1,065,897	\$2,449,382	\$1,295,914
OTHER FINANCING USES	\$558,012	\$1,754,938	\$1,125,535	\$1,606,893	\$590,199
<b>EXPENSES TOTAL</b>	<b>\$28,248,573</b>	<b>\$30,912,766</b>	<b>\$32,662,047</b>	<b>\$35,250,649</b>	<b>\$34,408,353</b>
<b>Revenues Over/(Under) Expenses</b>	<b>\$2,521,871</b>	<b>\$754,242</b>	<b>-\$1,077,807</b>	<b>-\$651,467</b>	<b>-\$2,616,078</b>
<b>Beginning Fund Balance</b>	<b>\$9,053,341</b>	<b>\$11,575,212</b>	<b>\$12,329,454</b>	<b>\$12,329,454</b>	<b>\$11,677,987</b>
<b>Ending Fund Balance</b>	<b>\$11,575,212</b>	<b>\$12,329,454</b>	<b>\$11,251,647</b>	<b>\$11,677,987</b>	<b>\$9,061,909</b>

Add Budget Stabilization Fund Balance	\$1,603,500	\$1,603,500	\$1,603,500	\$1,603,500	\$1,603,500
Total Available Surplus for General Fund Operations	\$13,178,712	\$13,932,954	\$12,855,147	\$13,281,487	\$10,665,409
<b>As a Percent of General Fund Expenses/Transfers</b>	<b>46.7%</b>	<b>45.1%</b>	<b>39.4%</b>	<b>37.7%</b>	<b>31.0%</b>

# 102 - Budget Stabilization Fund

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

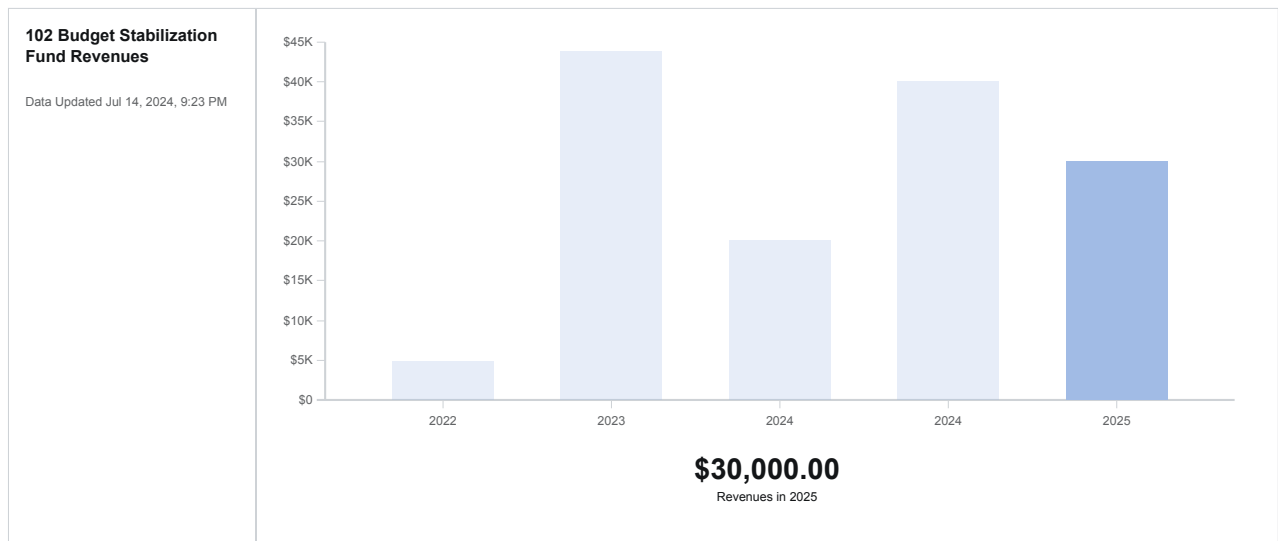
The Budget Stabilization Fund is to account for funds set aside under the provisions of Public Act 30 of 1978, being Section 141.441 to 141.445 of the Compiled Laws of 1979. It was created by the formal adoption of the budget resolution for fiscal year 1996/1997.

The fund provides a safeguard to protect critical programs for city residents when the city experiences an economic downturn. The fund is accounted for as a subfund of the General Fund (101). Money in this fund shall not exceed 15% of the General Fund (101) budget and interest earned on the investments of the fund shall be transferred to the General Fund. Money in the fund, in general, may be appropriated by a 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 the fund cannot be used for general capital improvements.

## SIGNIFICANT PROGRAM NOTES

There are no significant increases or decreases in the fiscal year 2024/25 budget from the previous year.

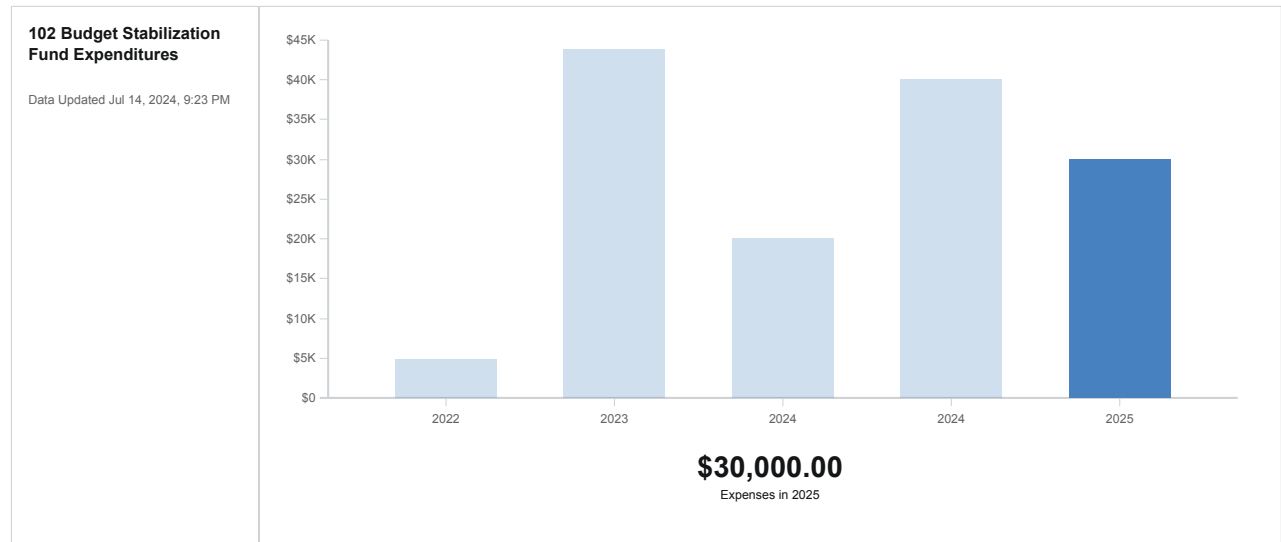
## BUDGET SUMMARY - REVENUES



102 Budget Stabilization Fund Revenues

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
INVESTMENT INCOME	\$4,777	\$43,804	\$20,000	\$40,000	\$30,000
TOTAL	\$4,777	\$43,804	\$20,000	\$40,000	\$30,000

# BUDGET SUMMARY - EXPENSES



## 102 Budget Stabilization Fund Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>TRANSFERS OUT</b>					
OTHER FINANCING USES	\$4,777	\$43,804	\$20,000	\$40,000	\$30,000
<b>TRANSFERS OUT TOTAL</b>	<b>\$4,777</b>	<b>\$43,804</b>	<b>\$20,000</b>	<b>\$40,000</b>	<b>\$30,000</b>
<b>TOTAL</b>	<b>\$4,777</b>	<b>\$43,804</b>	<b>\$20,000</b>	<b>\$40,000</b>	<b>\$30,000</b>

# BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

## 102 Budget Stabilization

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>Revenues</b>	\$4,777	\$43,804	\$20,000	\$40,000	\$30,000
<b>Expenses</b>	\$4,777	\$43,804	\$20,000	\$40,000	\$30,000
<b>Revenues Over/(Under) Expenses</b>	\$0	\$0	\$0	\$0	\$0
<b>Beginning Fund Balance</b>	\$1,603,500	\$1,603,500	\$1,603,500	\$1,603,500	\$1,603,500
<b>Ending Fund Balance</b>	\$1,603,500	\$1,603,500	\$1,603,500	\$1,603,500	\$1,603,500

# City Council

Fund-Activity: 101-101

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

As provided for in the City Charter, Jackson has a council-manager form of government. The Council, consisting of a mayor and six council members, has full power and authority, except as herein otherwise provided, to exercise all the powers conferred upon the city.

The Council appoints the manager as the chief administrative officer of the city. The Council selects the city manager based on their executive and administrative qualifications. The Council constitutes the legislative and governing body of the city, possessing all the powers herein provided for, with power and authority to pass ordinances and adopt resolutions as they shall deem proper to exercise any or all these powers possessed by the city.

The members of the Council are elected on a non-partisan ballot by the city at large. To be eligible for the office of mayor or councilmember, a person shall be a registered elector of the ward where they are elected for at least one full year prior to election. Officials shall maintain their residence within the city and their ward, where applicable, during the terms of office. Three Councilmembers are elected to four-year terms every two years to always ensure experienced legislators. The mayor is elected for a two-year term.

The mayor is the presiding officer of the Council. In the absence of the mayor, the vice mayor is the presiding officer. Each elected official has one vote that can be cast on each motion. Appointed officials do not have a vote. Four members of the Council constitute a quorum and may conduct city business. Ordinance and resolutions require four affirmative votes to be approved.

City Council meetings are held on Tuesdays at 6:30 p.m. in the 2nd floor City Council chambers of Jackson City Hall, 161 W. Michigan Avenue. Meetings are open to the public and are broadcast live on Comcast Cable Channel 21, the city website, and the City YouTube page.

## SIGNIFICANT PROGRAM NOTES

There are no significant increases or decreases in the fiscal year 2024/25 from the previous year.

## BUDGET SUMMARY - EXPENSES

### 101-101 City Council Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
PERSONAL SERVICES	\$81,510	\$81,519	\$81,516	\$79,721	\$81,572
CONTRACTUAL AND OTHER	\$14,626	\$30,962	\$37,140	\$34,640	\$37,140
MATERIAL AND SUPPLIES	\$420	\$6,625	\$1,500	\$1,000	\$1,000
CAPITAL OUTLAY	\$0	\$0	\$1,500	\$1,500	\$1,500

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
EXPENDITURES TOTAL	\$96,556	\$119,106	\$121,656	\$116,861	\$121,212
TOTAL	\$96,556	\$119,106	\$121,656	\$116,861	\$121,212

## PERSONNEL SCHEDULE

### City Council

Position Name	CITY COUNCIL
<b>Allocated FTE Count</b>	
MAYOR	0.75
CITY COUNCIL - WARD 1	0.75
CITY COUNCIL - WARD 2	0.75
CITY COUNCIL - WARD 3	0.75
CITY COUNCIL - WARD 4	0.75
CITY COUNCIL - WARD 5	0.75
CITY COUNCIL - WARD 6	0.75
<b>ALLOCATED FTE COUNT</b>	<b>5.25</b>

# Charter Review Committee

Fund-Activity: 101-103

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

A charter review committee of at least seven members, none of whom shall be elected or appointed officials, shall be appointed by the Council every ten years per the City Charter. The committee shall examine the charter and may recommend to the Council either initiation of the charter revision process, or any specific amendments which appear to the committee to be necessary or desirable.

## SIGNIFICANT PROGRAM NOTES

There are no significant increases or decreases in fiscal year 2024/25 from the previous year.

## BUDGET SUMMARY - EXPENSES

### 101-103 Charter Review Committee Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
CONTRACTUAL AND OTHER	\$0	\$0	\$2,500	\$2,500	\$2,500
<b>EXPENDITURES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$2,500</b>
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$2,500</b>

# City Manager

Fund-Activity: 101-172

Fiscal Year 2024/25 Annual Budget

## **MISSION STATEMENT**

The City of Jackson strives to improve the quality of life for our residents. We do this through efficient services, local leadership, financial responsibility, and community equity. Our dedication to serving residents makes Jackson a vibrant, welcoming city.

## **OVERVIEW**

The City of Jackson Manager's Department plays a crucial role in overseeing various aspects of municipal operations and ensuring the effective implementation of policies and initiatives.

The Manager's Department provides administrative leadership and guidance to city departments, ensuring alignment with the city's overall goals and objectives. It works closely with city council members to develop and implement policies and initiatives aimed at addressing community needs and priorities. It facilitates coordination and collaboration among different city departments to address complex issues effectively. Additionally, it monitors and evaluates the performance of city departments and programs to identify areas for improvement and ensure accountability.

The Manager's Department serves as a point of contact for the public, media, and other stakeholders, providing information, addressing concerns, and promoting transparency in city operations. It participates in strategic planning processes to identify long-term goals, priorities, and strategies for the city's development and growth. The department is also involved in economic development initiatives aimed at attracting investment, creating job opportunities, and promoting business growth within the city.

Overall, the City of Jackson Manager's Office plays a central role in managing municipal affairs, fostering community development, and ensuring efficient and effective services are available for residents.

## **SIGNIFICANT PROGRAM NOTES**

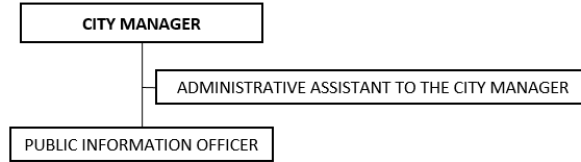
The City Manager's department highlights few changes in the budget for the upcoming fiscal period. Emphasizing continuity and stability, this reflects the city's commitment to maintaining current levels of service provision. Notably, the department is continuing to invest in employee development initiatives and promoting community engagement. These ongoing efforts underscore the city's prioritization of fostering a skilled workforce and strengthening ties within the community.

## **BUDGET SUMMARY - EXPENSES**

101-172 City Manager Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
PERSONAL SERVICES	\$415,515	\$408,876	\$439,876	\$463,227	\$464,647
CONTRACTUAL AND OTHER	\$52,371	\$60,168	\$57,550	\$75,899	\$73,795
MATERIAL AND SUPPLIES	\$5,308	\$5,741	\$7,500	\$7,456	\$7,460
CAPITAL OUTLAY	\$35	\$770	\$2,000	\$2,000	\$2,000
<b>EXPENDITURES TOTAL</b>	<b>\$473,229</b>	<b>\$475,555</b>	<b>\$506,926</b>	<b>\$548,582</b>	<b>\$547,902</b>
<b>TOTAL</b>	<b>\$473,229</b>	<b>\$475,555</b>	<b>\$506,926</b>	<b>\$548,582</b>	<b>\$547,902</b>

## ACTIVITY PERSONNEL CHART



## PERSONNEL SCHEDULE

### City Manager

Position Name	CITY MANAGER
<b>Allocated FTE Count</b>	
CITY MANAGER	1
PUBLIC INFORMATION OFFICER	1
ADMINISTRATIVE ASSISTANT TO THE CITY MANAGER	1
<b>ALLOCATED FTE COUNT</b>	<b>3</b>

# Finance

Fund-Activity: 101-191

Fiscal Year 2024/25 Annual Budget

## **MISSION STATEMENT**

The Finance Department's goal is to strive to improve the quality and timeliness of financial data generated, as well as the efficiency of the procedures required by the other departments necessary to generate such data.

## **OVERVIEW**

The Finance Department of the City of Jackson serves as the financial backbone, managing and overseeing transactions and fiscal operations within the city's administrative framework. Established with a commitment to transparency, accuracy, and efficiency, the department plays a pivotal role in safeguarding the city's financial assets while ensuring compliance with regulatory standards and fiscal integrity.

At the core of its operations, the Finance Department records every financial transaction. Each transaction is documented to maintain comprehensive financial records from revenue collection to expenditure allocations. The department develops and implements applicable accounting policies and procedures with an emphasis on accountability. The department is entrusted with the responsibility of preparing monthly and annual financial statements and summaries, providing a comprehensive overview of the city's financial health, and facilitating informed decision-making by city officials. In addition to internal reporting, the Finance Department is tasked with preparing external financial reports mandated by regulatory authorities. The department also prepares payroll, manages accounts receivable, processes accounts payable, and provides administrative services to members of the city's pension plans.

Active participation in the development and monitoring of the annual budget is a key responsibility of the Finance Department. Through planning and strategic oversight, the department ensures that budgetary allocations align with the city's priorities and objectives. The department provides essential project accounting information to support the initiatives of the Department of Public Works. By tracking project expenditures and financial performance, the department facilitates effective project management and resource allocation.

## **SIGNIFICANT PROGRAM NOTES**

Key changes in the City of Jackson's Finance Department include the implementation of a new budget software, the recognition of deferred inflows and deferred outflows related to the budget software, the allocation of resources towards leadership training opportunities, and an associated retirement in fiscal year 2024-2025.

The introduction of a new budget software in fiscal year 2023-2024 signifies a significant milestone in the city's financial management infrastructure. The allocation of funds towards the acquisition and implementation of this software reflects a strategic investment aimed at modernizing and streamlining budgetary processes. The new software is expected to enhance efficiency, accuracy, and accessibility in budget preparation, tracking, and reporting. While initial costs associated with software acquisition and implementation led to a noticeable

increase in budget allocations, the long-term benefits in terms of improved financial management capabilities justify this expenditure.

Alongside implementing the new budget software, the Finance Department has recognized a deferred inflow (Miscellaneous Revenue) and deferred outflow (Software Licenses and Subscriptions Expense) for the three-year lease expenditure as required by accounting standards. By recognizing these amounts, the Finance Department adheres to accounting principles aimed at accurately reflecting the financial impact of long-term investments on the city's financial statements.

In response to evolving organizational needs and priorities, the Finance Department has allocated resources towards leadership training opportunities in both fiscal year 2023-2024 and fiscal year 2024-2025. These investments underscore the city's commitment to fostering professional development and cultivating leadership capabilities within its workforce. By providing employees with access to training programs, workshops, and seminars, the city aims to enhance managerial skills, promote effective decision-making, and drive innovation across departments. The allocation of funds towards leadership training reflects a proactive approach to talent development and succession planning, ensuring that the city is equipped with capable and empowered leaders to navigate future challenges and opportunities.

The increase in the salaries budget is attributed to an upcoming retirement event. When an employee retires, they may be entitled to receive payouts for accrued benefits.

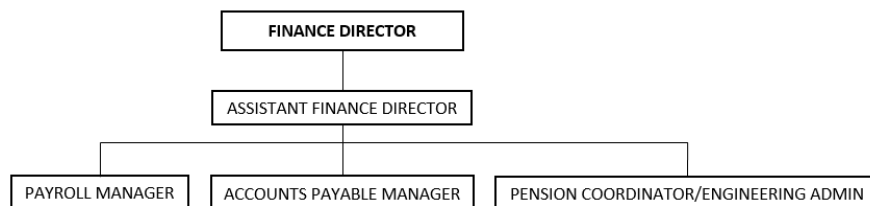
In summary, the analysis of budget changes within the City of Jackson's Finance Department highlights strategic investments and priorities aimed at enhancing financial management capabilities, recognizing long-term obligations, and fostering professional development. By embracing technological advancements, adhering to sound accounting principles, and investing in human capital, the department positions itself for continued growth and success in fulfilling its mandate of stewarding the city's financial resources.

## **BUDGET SUMMARY - EXPENSES**

### 101-191 Finance Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
PERSONAL SERVICES	\$463,221	\$513,555	\$509,493	\$532,899	\$583,685
CONTRACTUAL AND OTHER	\$8,993	\$10,586	\$14,045	\$395,542	\$86,299
MATERIAL AND SUPPLIES	\$13,622	\$16,183	\$32,150	\$15,250	\$22,400
<b>EXPENDITURES TOTAL</b>	<b>\$485,837</b>	<b>\$540,323</b>	<b>\$555,688</b>	<b>\$943,691</b>	<b>\$692,384</b>
<b>TOTAL</b>	<b>\$485,837</b>	<b>\$540,323</b>	<b>\$555,688</b>	<b>\$943,691</b>	<b>\$692,384</b>

## **ACTIVITY PERSONNEL CHART**



## **PERSONNEL SCHEDULE**

Finance

Position Name	FINANCE
<b>Allocated FTE Count</b>	
ASSISTANT FINANCE DIRECTOR	1
PENSION COORDINATOR/ENGINEERING ADMIN.	0.5
ACCOUNTS PAYABLES MANAGER	1
FINANCE DIRECTOR	1
PAYROLL MANAGER	1
<b>ALLOCATED FTE COUNT</b>	<b>4.5</b>

# City Clerk

Fund-Activity: 101-215

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The City Clerk Department serves as the central hub for official records and administrative functions within the city. Its primary responsibilities include maintaining records of city council meetings, agendas, and official actions, as well as managing municipal elections, processing various permits and licenses, and overseeing public records requests. The department often acts as a liaison between the city government and its residents, providing access to information and facilitating citizen engagement with local government processes. Additionally, it may handle duties such as managing contracts, ordinances, and resolutions, as well as coordinating with other government agencies and departments on administrative matters.

## SIGNIFICANT PROGRAM NOTES

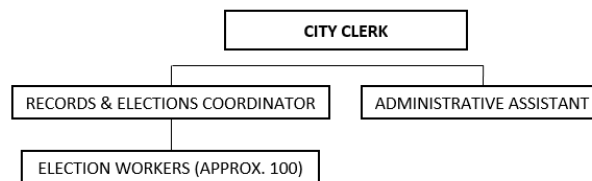
In fiscal year 2024/25, the increase to personal services is for the addition of a new employee to assist with additional election regulations. This position will be shared with the Treasurer's department.

## BUDGET SUMMARY - EXPENSES

101-215 City Clerk Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
PERSONAL SERVICES	\$266,127	\$290,204	\$304,451	\$306,582	\$382,378
CONTRACTUAL AND OTHER	\$19,908	\$19,990	\$31,050	\$27,257	\$30,500
MATERIAL AND SUPPLIES	\$1,283	\$3,321	\$5,750	\$5,001	\$6,000
CAPITAL OUTLAY	\$50	\$0	\$3,000	\$3,001	\$0
<b>EXPENDITURES TOTAL</b>	<b>\$287,369</b>	<b>\$313,515</b>	<b>\$344,251</b>	<b>\$341,841</b>	<b>\$418,878</b>
<b>TOTAL</b>	<b>\$287,369</b>	<b>\$313,515</b>	<b>\$344,251</b>	<b>\$341,841</b>	<b>\$418,878</b>

## ACTIVITY PERSONNEL CHART



## PERSONNEL SCHEDULE

**City Clerk**

<b>Position Name</b>	<b>CITY CLERK</b>
<b>Allocated FTE Count</b>	
RECORDS & ELECTIONS COORDINATOR	0.7
CITY CLERK	1
ADMINISTRATIVE ASSISTANT	1
<b>ALLOCATED FTE COUNT</b>	<b>2.7</b>

# Management Information Services

Fund-Activity: 101-228

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The Management Information Services (MIS) department for the City of Jackson is responsible for providing technological support and services to facilitate the efficient functioning of various city departments.

The MIS department maintains and manages the city's IT infrastructure, including networks, servers, and telecommunications systems. They ensure that these systems are up and running to support the daily operations of the city. They oversee the selection, implementation, and maintenance of software applications used by different city departments. This includes essential software for tasks such as financial management, human resources, permitting, and public safety. MIS manages the city's data, ensuring its integrity, security, and accessibility. This involves implementing data backup systems, cybersecurity measures, and data governance policies to protect sensitive information and comply with regulations.

Overall, the MIS department plays a crucial role in leveraging technology to enhance the efficiency, transparency, and service delivery of municipal operations in the City of Jackson. Their efforts help support city employees in their daily tasks and contribute to better serving the needs of residents and businesses within the community.

## SIGNIFICANT PROGRAM NOTES

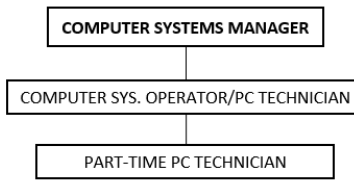
Starting this year and moving into the next fiscal year, MIS will move the city Exchange email off of the city server and onto the Microsoft cloud configuration along with Microsoft Office 365 for all city users. The fiscal year 2024-25 budget includes \$60,000 for Microsoft licenses, however, this expense will ultimately be charged to each user's department after Microsoft Office 365 subscription is activated.

## BUDGET SUMMARY - EXPENSES

101-228 Management Information Services Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
PERSONAL SERVICES	\$208,738	\$216,866	\$237,093	\$250,723	\$253,936
CONTRACTUAL AND OTHER	\$90,031	\$150,436	\$166,500	\$156,719	\$172,900
CAPITAL OUTLAY	\$10,851	\$12,608	\$28,600	\$30,500	\$31,000
MATERIAL AND SUPPLIES	\$3,626	\$3,246	\$4,500	\$4,500	\$4,500
<b>EXPENDITURES TOTAL</b>	<b>\$313,246</b>	<b>\$383,156</b>	<b>\$436,693</b>	<b>\$442,442</b>	<b>\$462,336</b>
<b>TOTAL</b>	<b>\$313,246</b>	<b>\$383,156</b>	<b>\$436,693</b>	<b>\$442,442</b>	<b>\$462,336</b>

## ACTIVITY PERSONNEL CHART



## **PERSONNEL SCHEDULE**

### Management Information Services

Position Name	MANAGEMENT INFORMATION SERVICES
<b>Allocated FTE Count</b>	
MANAGER OF INFORMATION TECHNOLOGY	1
COMPUTER SYS OPERATOR/PC TECH	1
<b>ALLOCATED FTE COUNT</b>	<b>2</b>

# Purchasing

Fund-Activity: 101-233

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The Purchasing Department is primarily responsible for the acquisition of quality products and services for projects throughout the City of Jackson. It works closely with businesses and government entities throughout the entire procurement process to assure these items are obtained quickly, efficiently, and cost-effectively.

## SIGNIFICANT PROGRAM NOTES

The increase in fiscal year 2023/24 projected personal services budget is due to employee retirement.

## BUDGET SUMMARY - EXPENSES

### 101-233 Purchasing Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
PERSONAL SERVICES	\$111,903	\$111,140	\$118,571	\$159,321	\$119,868
CONTRACTUAL AND OTHER	\$5,073	\$5,739	\$10,871	\$12,331	\$3,075
MATERIAL AND SUPPLIES	\$592	\$1,488	\$2,500	\$2,500	\$2,500
CAPITAL OUTLAY	\$0	\$0	\$1,100	\$1,100	\$1,500
EXPENDITURES TOTAL	\$117,569	\$118,367	\$133,042	\$175,252	\$126,943
TOTAL	\$117,569	\$118,367	\$133,042	\$175,252	\$126,943

## PERSONNEL SCHEDULE

### Purchasing

Position Name	PURCHASING
<b>Allocated FTE Count</b>	
PURCHASING COORDINATOR	1
ALLOCATED FTE COUNT	1

# City Treasurer

Fund-Activity: 101-253

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The City Treasurer Department is responsible for managing the financial affairs of the city. Its primary functions typically include collecting and managing revenues such as taxes, fees, and other sources of income for the city. This department is also tasked with overseeing the disbursement of funds for various municipal expenditures, including salaries, infrastructure projects, and public services.

The department also handles investment activities to optimize the municipality's financial resources, ensuring that funds are managed prudently and in accordance with applicable laws and regulations.

## SIGNIFICANT PROGRAM NOTES

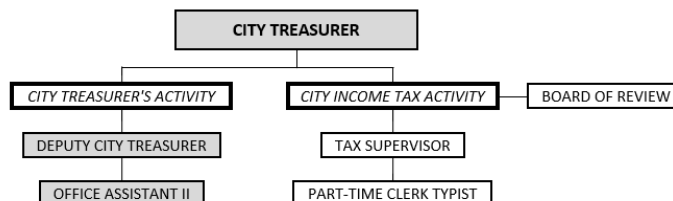
The increase in expenses for fiscal year 2024/25 is for the addition of a new position to be shared with the City Clerk's office.

## BUDGET SUMMARY - EXPENSES

101-253 City Treasurer Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
PERSONAL SERVICES	\$367,801	\$374,963	\$389,561	\$389,561	\$428,505
CONTRACTUAL AND OTHER	\$8,142	\$7,512	\$12,050	\$12,050	\$17,500
MATERIAL AND SUPPLIES	\$3,131	\$3,552	\$5,850	\$5,852	\$5,852
CAPITAL OUTLAY	\$756	\$859	\$5,200	\$5,200	\$6,400
<b>EXPENDITURES TOTAL</b>	<b>\$379,830</b>	<b>\$386,887</b>	<b>\$412,661</b>	<b>\$412,663</b>	<b>\$458,257</b>
<b>TOTAL</b>	<b>\$379,830</b>	<b>\$386,887</b>	<b>\$412,661</b>	<b>\$412,663</b>	<b>\$458,257</b>

## ACTIVITY PERSONNEL CHART



## PERSONNEL SCHEDULE

**City Treasurer**

<b>Position Name</b>	<b>CITY TREASURER</b>
<b>Allocated FTE Count</b>	
OFFICE ASSISTANT II	2
CITY TREASURER	1
DEPUTY CITY TREASURER	0.75
<b>ALLOCATED FTE COUNT</b>	<b>3.75</b>

# City Income Tax Administration

Fund-Activity: 101-254

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The City Income Tax Administration Department oversees the collection and management of income taxes levied by the city on individuals and businesses within its jurisdiction. Its primary responsibilities typically include:

Tax Collection: The department collects income taxes from residents, employees, and businesses operating within the city limits. This involves processing tax returns, assessing tax liabilities, and issuing tax bills or notices.

Compliance Enforcement: Ensuring compliance with local income tax regulations is a key aspect of the department's work. This may involve conducting audits, investigating potential tax evasion or fraud, and enforcing penalties for non-compliance.

Taxpayer Assistance: The department often provides assistance and guidance to taxpayers regarding their obligations, filing requirements, and available deductions or credits. This may include offering informational resources, hosting taxpayer education workshops, and providing customer support for inquiries and concerns.

Taxpayer Advocacy: In some cases, the department may serve as an advocate for taxpayers, helping to resolve disputes or address concerns related to income tax matters. This could involve negotiating payment plans, resolving discrepancies, or representing taxpayers in hearings or appeals.

Reporting and Analysis: The department is responsible for maintaining accurate records of income tax collections, expenditures, and other relevant financial data. It may also conduct analysis to assess the effectiveness of tax policies, forecast revenue projections, and inform decision-making by city officials.

## SIGNIFICANT PROGRAM NOTES

There are no significant increases or decreases in fiscal year 2024/25 from the previous year.

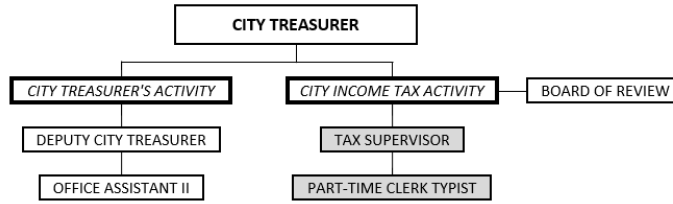
## BUDGET SUMMARY - EXPENSES

101-254 Income Tax Administration Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
PERSONAL SERVICES	\$130,102	\$144,390	\$156,595	\$170,845	\$181,622
CONTRACTUAL AND OTHER	\$22,330	\$26,181	\$55,600	\$55,602	\$59,200
MATERIAL AND SUPPLIES	\$16,034	\$16,525	\$25,000	\$25,000	\$25,000
CAPITAL OUTLAY	\$956	\$0	\$5,200	\$5,200	\$3,500
<b>EXPENDITURES TOTAL</b>	<b>\$169,422</b>	<b>\$187,096</b>	<b>\$242,395</b>	<b>\$256,647</b>	<b>\$269,322</b>

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
TOTAL	\$169,422	\$187,096	\$242,395	\$256,647	\$269,322

## ACTIVITY PERSONNEL CHART



## PERSONNEL SCHEDULE

### City Income Tax Administration

Position Name	CITY INCOME TAX ADMINISTRATION
Allocated FTE Count	
TAX SUPERVISOR	1
ALLOCATED FTE COUNT	1

# City Assessor

Fund-Activity: 101-257

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The principal purpose of the Assessing Department is to annually identify of all the real and personal properties in the city, determine the taxable status, and uniformly assess those that are subject to property tax in accordance with the General Property Tax Laws. These taxes are a major source of funding for the local government and the public schools.

## SIGNIFICANT PROGRAM NOTES

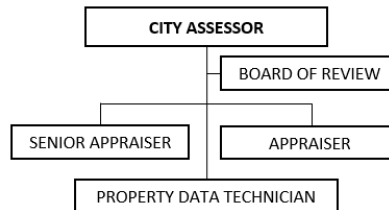
The increase in fiscal year 2024/25 expenses from the previous fiscal year if for contractual GIS services and appraisals.

## BUDGET SUMMARY - EXPENSES

101-257 City Assessor Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
PERSONAL SERVICES	\$420,136	\$285,643	\$340,876	\$360,876	\$372,701
CONTRACTUAL AND OTHER	\$27,402	\$129,331	\$131,572	\$113,652	\$136,580
MATERIAL AND SUPPLIES	\$16,438	\$20,879	\$23,605	\$24,015	\$22,670
CAPITAL OUTLAY	\$3,980	\$2,188	\$5,000	\$5,000	\$5,000
<b>EXPENDITURES TOTAL</b>	<b>\$467,956</b>	<b>\$438,041</b>	<b>\$501,053</b>	<b>\$503,543</b>	<b>\$536,951</b>
<b>TOTAL</b>	<b>\$467,956</b>	<b>\$438,041</b>	<b>\$501,053</b>	<b>\$503,543</b>	<b>\$536,951</b>

## ACTIVITY PERSONNEL CHART



## PERSONNEL SCHEDULE

City Assessor

<b>Position Name</b>	<b>CITY ASSESSOR</b>
<b>Allocated FTE Count</b>	
PROPERTY DATA TECHNICIAN	1
SENIOR APPRAISER	1
APPRAISER	2
<b>ALLOCATED FTE COUNT</b>	<b>4</b>

# City Clerk - Elections

Fund-Activity: 101-262

Fiscal Year 2024/25 Annual Budget

## **OVERVIEW**

The City Clerk Elections Department is responsible for overseeing all aspects of elections held within the city. Its primary duties include:

Voter Registration: Managing voter registration processes, including maintaining accurate voter rolls, processing voter registration applications, and updating voter information as necessary.

Candidate Filing: Administering the filing process for candidates seeking elected office, including providing necessary paperwork, verifying candidate eligibility, and ensuring compliance with election laws and regulations.

Ballot Preparation: Coordinating the design, printing, and distribution of ballots for municipal elections, ensuring accuracy, and compliance with legal requirements.

Polling Place Management: Organizing and supervising polling places where voters can cast their ballots on Election Day, including securing locations, recruiting and training poll workers, and overseeing the voting process to ensure fairness and integrity.

Absentee and Early Voting: Facilitating absentee and early voting processes for eligible voters who are unable to vote in person on Election Day, including distributing absentee ballots, processing returned ballots, and overseeing early voting locations and procedures.

Vote Counting and Results Reporting: Overseeing the collection, counting, and reporting of election results, including verifying the accuracy of vote tallies and resolving any discrepancies or challenges that may arise.

Election Administration: Providing guidance and assistance to candidates, political parties, and voters regarding election procedures, laws, and regulations, and ensuring compliance with legal requirements throughout the election process.

## **SIGNIFICANT PROGRAM NOTES**

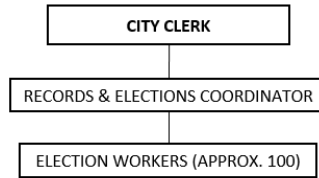
In fiscal year 2023/24, the City Clerk - Elections Department incurred unexpected costs associated with the decrease in the number of precincts in the city. What was originally done as a cost savings measure ended up having a significant upfront cost that was unexpected due to misinformation provided by the State. In addition, a school election reimbursement was received in fiscal year 2022/23 and there has been a delay in the reimbursement of postage and election security grant monies which has impacted revenues. Overall, fiscal year 2023/24 has been an example of the local jurisdiction having to front the funds for costs that the State is responsible for with the reimbursement coming in subsequent fiscal years.

# **BUDGET SUMMARY - EXPENSES**

## 101-262 Elections Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
PERSONAL SERVICES	\$59,529	\$72,876	\$123,604	\$104,066	\$106,478
CONTRACTUAL AND OTHER	\$41,239	\$13,270	\$45,750	\$44,550	\$47,555
MATERIAL AND SUPPLIES	\$6,488	\$40,602	\$35,000	\$50,000	\$50,000
CAPITAL OUTLAY	\$0	\$0	\$2,000	\$2,000	\$0
<b>EXPENDITURES TOTAL</b>	<b>\$107,256</b>	<b>\$126,748</b>	<b>\$206,354</b>	<b>\$200,616</b>	<b>\$204,033</b>
<b>TOTAL</b>	<b>\$107,256</b>	<b>\$126,748</b>	<b>\$206,354</b>	<b>\$200,616</b>	<b>\$204,033</b>

# **ACTIVITY PERSONNEL CHART**



# City Hall & Grounds

Fund-Activity: 101-265

Fiscal Year 2024/25 Annual Budget

## **OVERVIEW**

The City Hall & Grounds Department is responsible for the upkeep, repair, and maintenance of City Hall and grounds and other facilities. Its primary duties include:

**Routine Maintenance:** Performing routine inspections, maintenance, and repairs to ensure the safe and efficient operation of City Hall, including heating, ventilation, and air conditioning (HVAC) systems, electrical systems, plumbing, and structural components.

**Facility Management:** Managing the day-to-day operations and maintenance of City Hall, including scheduling cleaning services, waste management, and pest control, as well as coordinating repairs and maintenance tasks with internal staff or external contractors.

**Capital Improvement Projects:** Planning and overseeing capital improvement projects aimed at upgrading or renovating City Hall or other city-owned buildings to meet current standards, address safety concerns, and improve energy efficiency. This may include renovations, expansions, or upgrades to infrastructure systems and building components.

**Compliance and Safety:** Ensuring compliance with building codes, safety regulations, and accessibility standards to maintain a safe and healthy environment for employees, residents, and visitors at City Hall. This may involve conducting regular inspections, implementing safety protocols, and addressing any violations or deficiencies promptly.

**Emergency Response:** Responding to emergencies such as fires, floods, or severe weather events that may affect City Hall and other city-owned buildings, coordinating emergency repairs, and ensuring continuity of operations as much as possible.

## **SIGNIFICANT PROGRAM NOTES**

Significant increases proposed in the City Hall & Grounds Department budget for fiscal year 2024/25 include much needed repairs or maintenance of the following items:

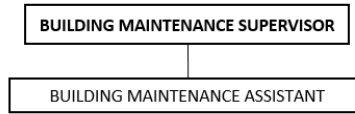
- Boiler leak repairs
- Electrical and plumbing repairs
- Roof certification for deficiency corrections and related repairs
- Sprinkler head deficiency corrections
- Rebuilding the chiller
- Unit controller upgrade

# **BUDGET SUMMARY - EXPENSES**

## 101-265 City Hall & Grounds Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
CONTRACTUAL AND OTHER	\$322,831	\$354,264	\$536,118	\$467,010	\$582,230
PERSONAL SERVICES	\$41,632	\$33,887	\$64,515	\$70,215	\$82,109
CAPITAL OUTLAY	\$32,701	\$31,679	\$39,128	\$37,249	\$110,128
MATERIAL AND SUPPLIES	\$20,226	\$21,267	\$44,400	\$44,400	\$48,800
<b>EXPENDITURES TOTAL</b>	<b>\$417,390</b>	<b>\$441,097</b>	<b>\$684,161</b>	<b>\$618,874</b>	<b>\$823,267</b>
<b>TOTAL</b>	<b>\$417,390</b>	<b>\$441,097</b>	<b>\$684,161</b>	<b>\$618,874</b>	<b>\$823,267</b>

# **ACTIVITY PERSONNEL CHART**



# **PERSONNEL SCHEDULE**

## City Hall & Grounds

Position Name	CITY HALL AND GROUNDS
<b>Allocated FTE Count</b>	
BUILDING MAINTENANCE ASSISTANT	0.33
BUILDING MAINTENANCE SUPERVISOR	0.33
<b>ALLOCATED FTE COUNT</b>	<b>0.66</b>

# City Attorney

Fund-Activity: 101-266

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The City Attorney’s Office is a full-service law office, delivering a complete range of legal services to the city’s elected and appointed officials and departments. The office defends the city against lawsuits; provides legal advice to other city departments; works to resolve citizen complaints; and drafts city ordinances, resolutions, contracts, and real estate documents. The office frequently engages with citizens, businesses, and non-profit entities throughout the city on a multitude of legal topics. City Attorney’s Office staff handles criminal prosecutions in 12th District Court as well as at the Administrative Hearings Bureau, which handles zoning and building code violations.

Other services include defending the City Assessor’s Office in real and personal property tax cases filed with the Michigan Tax Tribunal; representing the city in matters pending in state and federal court; administering the city’s insurance programs; responding to Freedom of Information Act (FOIA) requests; and providing information and support services to victims of crimes. The City Attorney’s office also provides counsel to the city’s elected representatives and its appointed boards, committees, and commissions.

## SIGNIFICANT PROGRAM NOTES

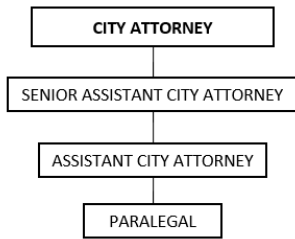
In fiscal year 2023-2024, the City Attorney’s Office implemented a prosecution software system to increase case efficiency and information access. In the upcoming fiscal year, the office will begin using FOIA software to streamline the processing of FOIA requests. Both of these costs are offset by decreases in other accounts, including office supplies, publications, and office equipment maintenance.

## BUDGET SUMMARY - EXPENSES

101-266 City Attorney Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
PERSONAL SERVICES	\$620,918	\$682,096	\$715,316	\$737,915	\$812,960
CONTRACTUAL AND OTHER	\$17,580	\$23,590	\$30,243	\$57,544	\$52,675
MATERIAL AND SUPPLIES	\$11,080	\$9,859	\$15,787	\$6,772	\$4,372
<b>EXPENDITURES TOTAL</b>	<b>\$649,578</b>	<b>\$715,545</b>	<b>\$761,346</b>	<b>\$802,231</b>	<b>\$870,007</b>
<b>TOTAL</b>	<b>\$649,578</b>	<b>\$715,545</b>	<b>\$761,346</b>	<b>\$802,231</b>	<b>\$870,007</b>

## ACTIVITY PERSONNEL CHART



## **PERSONNEL SCHEDULE**

### City Attorney

Position Name	CITY ATTORNEY
<b>Allocated FTE Count</b>	
SENIOR ASSISTANT CITY ATTORNEY	1
ASSISTANT CITY ATTORNEY	1
PARALEGAL	2
CITY ATTORNEY	1
<b>ALLOCATED FTE COUNT</b>	<b>5</b>

# Personnel & Labor Relations

Fund-Activity: 101-270

Fiscal Year 2024/25 Annual Budget

## MISSION STATEMENT

The mission of the Personnel Department (Human Resources Division) is to offer the City of Jackson employees consistent, comprehensive, and cooperative services by competent and courteous staff.

## OVERVIEW

The Personnel Department (Human Resources Division) serves the City's workforce and the job-seeking public. The division is responsible for policy administration, recruitment, onboarding, new employee orientation, compensation, benefits administration, unemployment and workers' compensation, promotional testing, personnel records retention, retiree benefits administration, employee law compliance, employee and labor relations for the city's four unions and the nonunion workforce, and maintaining compliance with federal and state labor laws.

The Personnel Department is committed to providing services that promote a work environment characterized by fair treatment of staff, open communications, personal accountability, trust, and mutual respect. Our office will seek and provide solutions to workplace issues that support and optimize the operating principles of the City of Jackson. We are dedicated to fostering an organizational culture where all people are treated fairly, valued for their differences, and given equal opportunities to maximize their success.

## SIGNIFICANT PROGRAM NOTES

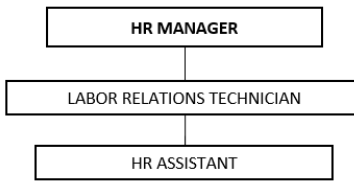
The increase to personal services in the fiscal year 2023/24 budget is for a temporary employee to assist with administrative projects in the department.

## BUDGET SUMMARY - EXPENSES

### 101-270 Personnel & Labor Relations Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
CONTRACTUAL AND OTHER	\$60,210	\$288,452	\$356,100	\$373,600	\$388,400
PERSONAL SERVICES	\$168,234	\$194,418	\$224,011	\$279,261	\$242,062
MATERIAL AND SUPPLIES	\$2,801	\$7,791	\$10,450	\$10,450	\$7,450
<b>EXPENDITURES TOTAL</b>	<b>\$231,245</b>	<b>\$490,661</b>	<b>\$590,561</b>	<b>\$663,311</b>	<b>\$637,912</b>
<b>TOTAL</b>	<b>\$231,245</b>	<b>\$490,661</b>	<b>\$590,561</b>	<b>\$663,311</b>	<b>\$637,912</b>

## ACTIVITY PERSONNEL CHART



## **PERSONNEL SCHEDULE**

### **Personnel & Labor Relations**

<b>Position Name</b>	<b>PERSONNEL &amp; LABOR RELATIONS</b>
<b>Allocated FTE Count</b>	
LABOR RELATIONS TECHNICIAN	1
HR MANAGER	1
<b>ALLOCATED FTE COUNT</b>	<b>2</b>

# Unallocated

Fund-Activity: 101-278

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The unallocated department at the City of Jackson does not have a specific programmatic focus or responsibility. Instead, it serves a more general function within the organization which is not allocated for a specific purpose. Overall, the unallocated department serves as a central hub for administrative and support functions that are essential for the efficient operation of the City of Jackson as a whole. While it may not directly deliver services to the public, its activities are crucial for enabling other departments to fulfill their respective missions effectively.

## SIGNIFICANT PROGRAM NOTES

During the fiscal year 2023/24, the city divested its final city-owned housing unit along with several property lots, resulting in a decline in revenue for the subsequent fiscal year 2024/25. In fiscal year 2024/25, the city is also encountering a rise in audit fees for additional work on increased grant activities and insurance costs due to annual inflationary adjustments.

## BUDGET SUMMARY - EXPENSES

### 101-278 Unallocated Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
CONTRACTUAL AND OTHER	\$485,670	\$545,489	\$602,514	\$632,500	\$626,270
PERSONAL SERVICES	\$201,448	\$200,247	\$209,920	\$213,500	\$209,020
<b>EXPENDITURES TOTAL</b>	<b>\$687,118</b>	<b>\$745,736</b>	<b>\$812,434</b>	<b>\$846,000</b>	<b>\$835,290</b>
<b>TOTAL</b>	<b>\$687,118</b>	<b>\$745,736</b>	<b>\$812,434</b>	<b>\$846,000</b>	<b>\$835,290</b>

# Administrative Hearings Bureau

Fund-Activity: 101-299

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

Founded on January 1st, 2005, the City of Jackson's Administrative Hearings Bureau (AHB) is responsible for addressing community concerns related to blight. The City defines blight as a condition that negatively impacts property due to factors such as decay, improper storage, or other issues affecting property quality and quality of life. This can include issues like garbage, junk, noxious weeds, inoperative vehicles, and waste.

## SIGNIFICANT PROGRAM NOTES

The main goal of the AHB is to improve the quality of life in the community and upholding adherence to the City's Code of Ordinances by engaging with residents, prioritizing health and safety, enforcing code regulations, promoting efficiency, and ensuring the overall well-being of the community.

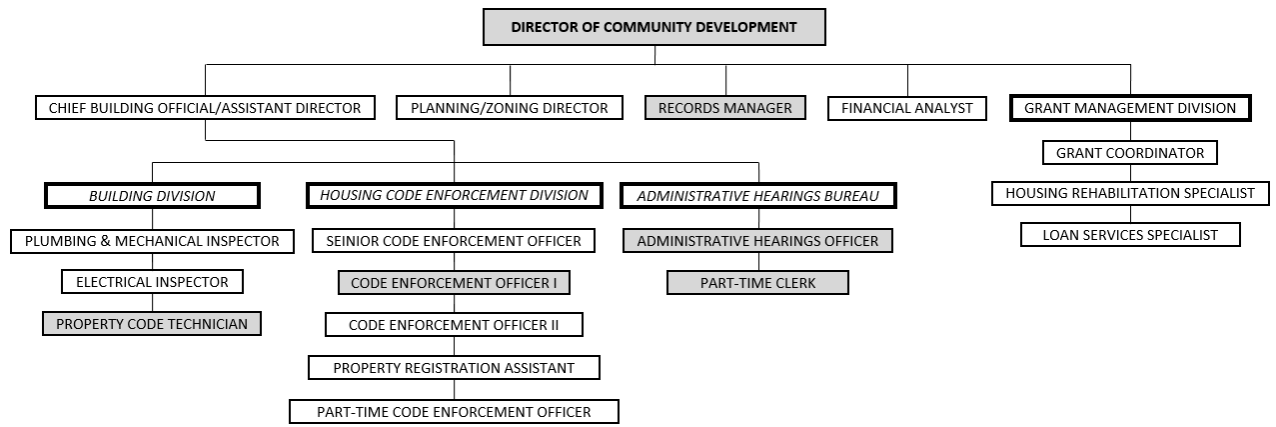
The AHB operates in accordance with Michigan Compiled Laws 117.4q, et seq.

## BUDGET SUMMARY - EXPENSES

### 101-299 Administrative Hearings Bureau Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
PERSONAL SERVICES	\$99,286	\$92,159	\$119,018	\$106,976	\$130,279
CONTRACTUAL AND OTHER	\$19,361	\$111,190	\$70,300	\$65,900	\$87,270
MATERIAL AND SUPPLIES	\$4,811	\$645	\$1,000	\$1,000	\$1,000
<b>EXPENDITURES TOTAL</b>	<b>\$123,458</b>	<b>\$203,994</b>	<b>\$190,318</b>	<b>\$173,876</b>	<b>\$218,549</b>
<b>TOTAL</b>	<b>\$123,458</b>	<b>\$203,994</b>	<b>\$190,318</b>	<b>\$173,876</b>	<b>\$218,549</b>

## ACTIVITY PERSONNEL CHART



## **PERSONNEL SCHEDULE**

### **Administrative Hearings Bureau**

<b>Position Name</b>	<b>ADMINISTRATIVE HEARINGS BUREAU</b>
<b>Allocated FTE Count</b>	
ADMINISTRATIVE HEARINGS OFFICER	1
PROPERTY CODE TECHNICIAN	0.15
RECORDS MANAGER	0.1
DIRECTOR OF COMMUNITY DEVELOPMENT	0.1
CODE ENFORCEMENT OFFICER 1	0.3
PART TIME OFFICE WORKER	0.75
<b>ALLOCATED FTE COUNT</b>	<b>2.4</b>

# Police Department

Fund-Activity: 101-301

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

To protect and serve, the Police Department is bestowed with the duty of safeguarding all City of Jackson citizens from crime and helping citizens when emergencies arise. Formed in 1873, the Jackson Police Department is now one of the best-trained, most well-educated departments in the state. The department utilizes a Community Policing Philosophy to patrol the 8 districts of the city which are known as Police and Community Teams.

In an effort to remain transparent to the community, Jackson citizens may get a first-hand look at standard Police Department operations through the Citizen’s Academy, a program designed to give the public a working knowledge of local law enforcement personnel and policies.

## SIGNIFICANT PROGRAM NOTES

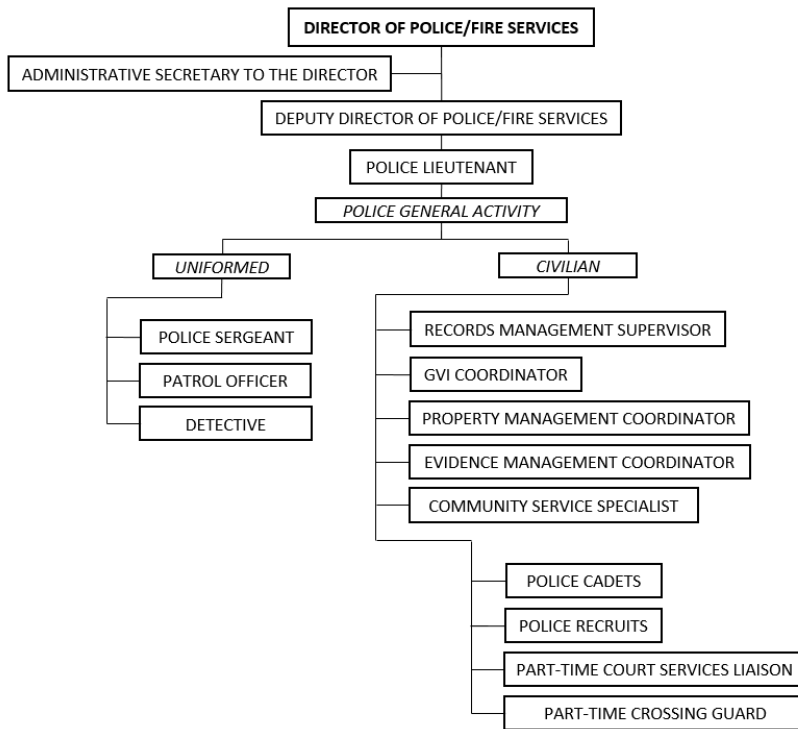
Two areas showing large increases when compared to the previous year are personnel costs and building additions. The Police Department’s building is aging, and there are several capital outlay requests to improve the building and utilize current technology for its security. Personnel costs continue to increase due to wage incentives to retain staff and increased healthcare costs. There are also two additional positions requested for the upcoming fiscal year.

## BUDGET SUMMARY - EXPENSES

### 101-301 Police Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
PERSONAL SERVICES	\$9,104,218	\$9,270,064	\$10,192,009	\$9,692,117	\$10,392,928
CONTRACTUAL AND OTHER	\$679,995	\$737,044	\$844,266	\$901,352	\$982,542
CAPITAL OUTLAY	\$239,028	\$388,594	\$309,297	\$436,686	\$597,305
MATERIAL AND SUPPLIES	\$205,100	\$246,336	\$336,929	\$349,394	\$374,542
<b>EXPENDITURES TOTAL</b>	<b>\$10,228,340</b>	<b>\$10,642,038</b>	<b>\$11,682,501</b>	<b>\$11,379,549</b>	<b>\$12,347,317</b>
<b>TOTAL</b>	<b>\$10,228,340</b>	<b>\$10,642,038</b>	<b>\$11,682,501</b>	<b>\$11,379,549</b>	<b>\$12,347,317</b>

## ACTIVITY PERSONNEL CHART



## **PERSONNEL SCHEDULE**

### **Police**

<b>Position Name</b>	<b>POLICE</b>
<b>Allocated FTE Count</b>	
PATROL OFFICER	36
ADMINISTRATIVE SECRETARY TO THE DIRECTOR	1
ADMINISTRATIVE SECRETARY	0.5
RECORDS MANAGEMENT SUPERVISOR	1
SERGEANT	7
GVI COORDINATOR	1
DIRECTOR OF POLICE AND FIRE SERVICES	1
POLICE CADET	3
COMMUNITY SERVICE SPECIALIST	4
DETECTIVE	4
LIEUTENANT	2
DEPUTY POLICE CHIEF	1
POLICE RECRUIT	3
EVIDENCE MANAGEMENT COORDINATOR	1
PROPERTY MANAGEMENT COORDINATOR	1
<b>ALLOCATED FTE COUNT</b>	<b>66.5</b>

# OSHP Grant

Fund-Activity: 101-311

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The Office of Highway Safety Planning (OSHP) provides grant funding to reimburse law enforcement agencies for personnel overtime costs to conduct seat belt and/or drunk driving enforcement.

## SIGNIFICANT PROGRAM NOTES

There are no significant increases or decreases in the fiscal year 2024/25 budget from the previous year.

## BUDGET SUMMARY - EXPENSES

### 101-311 OSHP Grant Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
PERSONAL SERVICES	\$8,662	\$7,860	\$4,642	\$1,722	\$13,114
<b>EXPENDITURES TOTAL</b>	<b>\$8,662</b>	<b>\$7,860</b>	<b>\$4,642</b>	<b>\$1,722</b>	<b>\$13,114</b>
<b>TOTAL</b>	<b>\$8,662</b>	<b>\$7,860</b>	<b>\$4,642</b>	<b>\$1,722</b>	<b>\$13,114</b>

# Consortium Training

Fund-Activity: 101-320

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The Jackson Police Department is the fiduciary for the Southern Michigan Criminal Justice Training Consortium (SMCJTC). These funds are provided by the Michigan Commission on Law Enforcement Standards (MCOLES) and are restricted for use to pay for training of sworn law enforcement officers. Each member agency of the SMCJTC pays a portion of the PA 302 restricted funds provided to them by MCOLES. These funds are used to pay for training courses for member agencies' sworn law enforcement personnel.

## SIGNIFICANT PROGRAM NOTES

There are no significant increases or decreases in the fiscal year 2024/25 budget from the previous year.

## BUDGET SUMMARY - EXPENSES

### 101-320 Consortium Training Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
CONTRACTUAL AND OTHER	\$21,600	\$4,745	\$12,000	\$50,000	\$30,000
MATERIAL AND SUPPLIES	\$19	\$6,009	\$500	\$5,200	\$6,000
<b>EXPENDITURES TOTAL</b>	<b>\$21,619</b>	<b>\$10,754</b>	<b>\$12,500</b>	<b>\$55,200</b>	<b>\$36,000</b>
<b>TOTAL</b>	<b>\$21,619</b>	<b>\$10,754</b>	<b>\$12,500</b>	<b>\$55,200</b>	<b>\$36,000</b>

# In-Service Training

Fund-Activity: 101-321

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

These funds are provided by the Michigan Commission on Law Enforcement Standards (MCOLES) via PA302. The funds are restricted in their use, and may only be used to provide training to certified police officers.

## SIGNIFICANT PROGRAM NOTES

There are no significant increases or decreases in the fiscal year 2024/25 budget from the previous year.

## BUDGET SUMMARY - EXPENSES

### 101-321 In-Service Training Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
CONTRACTUAL AND OTHER	\$4,802	\$9,906	\$5,000	\$15,841	\$16,000
<b>EXPENDITURES TOTAL</b>	<b>\$4,802</b>	<b>\$9,906</b>	<b>\$5,000</b>	<b>\$15,841</b>	<b>\$16,000</b>
<b>TOTAL</b>	<b>\$4,802</b>	<b>\$9,906</b>	<b>\$5,000</b>	<b>\$15,841</b>	<b>\$16,000</b>

# Fire Suppression

Fund-Activity: 101-340

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The City of Jackson Fire Department provides around-the-clock fire protection, fire prevention, public education, emergency medical care, hazardous materials response, and all hazards emergency response services to the citizens of Jackson. The department consists of highly trained and well-educated emergency service professionals dedicated to providing the highest quality services to the community in the safest, most efficient, and professional manner possible.

The Fire Department staff takes pride in the department’s 180-year history, and has a strong sense of duty towards excellent performance in the present while preparing to meet the challenges of the future. The department utilizes the guiding principles of service, integrity, accountability, respect, stewardship, and teamwork to serve its citizens. The department is ready to respond to your needs day or night, with professionalism, compassion, and respect regardless of the situation in which you may find yourself.

## SIGNIFICANT PROGRAM NOTES

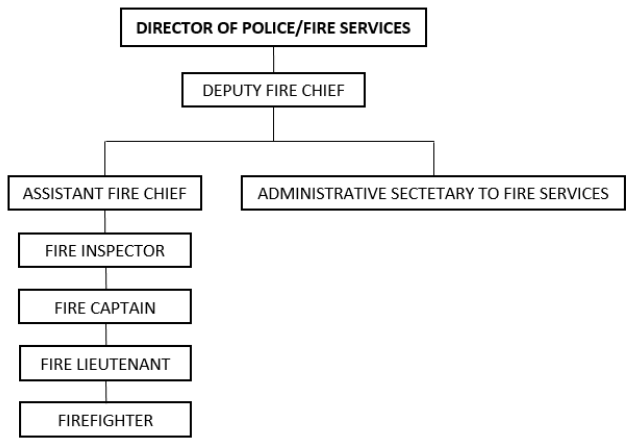
The Staffing for Adequate Fire and Emergency Response (SAFER) grant funds will likely be expended in January 2025. A large portion of the increase in Fire Suppression is due to the currently grant-funded firefighter expenses moving to the general fund when the SAFER funds are fully expended. In addition, there are two grants through the Federal Emergency Management Agency via the Assistance to Firefighters Grant (AFG) which will be offset by approximately \$71,000 in grant revenue. Finally, several capital outlay projects are requested to increase the capability of the Jackson Fire Department.

## BUDGET SUMMARY - EXPENSES

101-340 Fire Suppression Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
PERSONAL SERVICES	\$4,175,148	\$4,435,744	\$4,714,155	\$4,551,932	\$5,099,929
CAPITAL OUTLAY	\$1,649,449	\$1,289,135	\$546,778	\$1,615,313	\$403,883
CONTRACTUAL AND OTHER	\$365,860	\$375,766	\$507,534	\$558,728	\$653,962
MATERIAL AND SUPPLIES	\$152,546	\$200,942	\$235,145	\$211,449	\$329,867
<b>EXPENDITURES TOTAL</b>	<b>\$6,343,003</b>	<b>\$6,301,587</b>	<b>\$6,003,612</b>	<b>\$6,937,422</b>	<b>\$6,487,641</b>
<b>TOTAL</b>	<b>\$6,343,003</b>	<b>\$6,301,587</b>	<b>\$6,003,612</b>	<b>\$6,937,422</b>	<b>\$6,487,641</b>

## ACTIVITY PERSONNEL CHART



## **PERSONNEL SCHEDULE**

### Fire Suppression

Position Name	FIRE SUPPRESSION
<b>Allocated FTE Count</b>	
FIRE LIEUTENANT	6
FIREFIGHTER	19
FIRE INSPECTOR	1
DEPUTY FIRE CHIEF	1
FIRE CAPTAIN	3
ASSISTANT FIRE CHIEF	2
ADMINISTRATIVE SECRETARY TO FIRE SERVICES	1
<b>ALLOCATED FTE COUNT</b>	<b>33</b>

# Public Safety - Unallocated

Fund-Activity: 101-350

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The Public Safety - Unallocated activity is to account for the healthcare benefits for retired police officers and firefighters as well as the city's annual contribution to the closed Policemen's and Firemen's Pension Plan as determined by the plan's actuary.

## SIGNIFICANT PROGRAM NOTES

Per the plan's actuary, the contribution to the Policemen's and Firemen's Pension Plan will decrease \$217,589 in fiscal year 2024/25 from the previous year. In addition, a 10% increase in healthcare expenses is budgeted for the upcoming fiscal year.

## BUDGET SUMMARY - EXPENSES

### 101-350 Public Safety - Unallocated Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
CONTRACTUAL AND OTHER	\$1,903,726	\$1,712,262	\$1,917,152	\$1,939,544	\$1,826,755
PERSONAL SERVICES	\$168,605	\$206,337	\$177,150	\$127,150	\$110,943
EXPENDITURES TOTAL	<b>\$2,072,331</b>	<b>\$1,918,599</b>	<b>\$2,094,302</b>	<b>\$2,066,694</b>	<b>\$1,937,698</b>
TOTAL	<b>\$2,072,331</b>	<b>\$1,918,599</b>	<b>\$2,094,302</b>	<b>\$2,066,694</b>	<b>\$1,937,698</b>

# Forestry

Fund-Activity: 101-442

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

Funding for the Forestry activity is utilized for a variety of tree maintenance activities, including tree removals for dead or damaged trees, tree trimming, clean-up from storm damage, and tree planting. This maintenance is for the trees located within the city’s right-of-way properties, such as parkways and easement areas of streets, and within the central business district.

## SIGNIFICANT PROGRAM NOTES

The goal of the department is to continue to increase funding so that there will be a larger concentration of work provided. In the fall of 2023, the City of Jackson was awarded grant funding of \$757,275 through the Urban and Community Forestry (UCF) Inflation Reduction Act Grant Program. Over the next five years, the city will use the funding through the Urban Reforestation Program to work with trained arborists to develop a complete urban forest inventory utilizing current technologies. Allowing the city to evaluate its existing forest and make planning decisions on the best use of funds to strengthen its tree canopy. This will allow the city to continue its efforts in having a safe and aesthetic tree canopy throughout the city which provides cleaner air and a greener environment through efficient and effective services. The expected increase to the fiscal year 2024/25 budget is attributed to the annual cost of living adjustment.

## BUDGET SUMMARY - EXPENSES

### 101-442 Forestry Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
CONTRACTUAL AND OTHER	\$288,301	\$540,203	\$549,989	\$568,183	\$586,138
PERSONAL SERVICES	\$167,640	\$223,635	\$238,593	\$233,796	\$249,035
MATERIAL AND SUPPLIES	\$17,375	\$22,384	\$35,630	\$31,700	\$38,600
<b>EXPENDITURES TOTAL</b>	<b>\$473,316</b>	<b>\$786,222</b>	<b>\$824,212</b>	<b>\$833,679</b>	<b>\$873,773</b>
<b>TOTAL</b>	<b>\$473,316</b>	<b>\$786,222</b>	<b>\$824,212</b>	<b>\$833,679</b>	<b>\$873,773</b>

## PERSONNEL SCHEDULE

### Forestry

Position Name	FORESTRY
<b>Allocated FTE Count</b>	
PUBLIC WORKS MAINTENANCE WORKER III	1.8
<b>ALLOCATED FTE COUNT</b>	<b>1.8</b>

# Sidewalk Construction

Fund-Activity: 101-444

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The Sidewalk Construction funds provide for a variety of maintenance activities to city-owned sidewalks including repair, replacement, removal, or modification of sidewalks, curbs, and drive approach areas. This maintenance is provided for city-owned properties, and within the central business district.

## SIGNIFICANT PROGRAM NOTES

The long-term goal of the Sidewalk Construction activity is to continue to provide a safe, and aesthetic pedestrian transportation system compliant with the Americans with Disabilities Act (ADA). The Public Works staff intend to utilize the funding for this activity to provide efficient and effective services for all non-motorized pedestrian transportation. The expected increase is attributable be for the annual cost of living adjustment.

## BUDGET SUMMARY - EXPENSES

### 101-444 Sidewalk Construction Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
CONTRACTUAL AND OTHER	\$13,397	\$19,278	\$38,398	\$72,044	\$73,469
MATERIAL AND SUPPLIES	\$4,387	\$13,799	\$94,226	\$47,113	\$48,526
PERSONAL SERVICES	\$10,640	\$16,392	\$18,832	\$30,129	\$30,259
<b>EXPENDITURES TOTAL</b>	<b>\$28,424</b>	<b>\$49,470</b>	<b>\$151,456</b>	<b>\$149,286</b>	<b>\$152,254</b>
<b>TOTAL</b>	<b>\$28,424</b>	<b>\$49,470</b>	<b>\$151,456</b>	<b>\$149,286</b>	<b>\$152,254</b>

## WORK PROJECT DETAIL

### *Fund 101 General Fund*

### *Dept 444 Sidewalk Construction*

#### Work Project Titles:

222C	ROW Const.-Curbs, Ramps & City-Owned Replacement
224C	Program Inspection & Maint. Planning
227	City Owned - Maint. & Repair

Funding Sources			Total
Bill Out	PIF	City	Costs
-	-	30,451	30,451
-	-	15,225	15,225
-	-	106,578	106,578
-	-	152,254	152,254

# Drains At Large

Fund-Activity: 101-445

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

Funding for the Drains At Large activity provides for the necessary maintenance and planning of the natural waterways within the city limits in coordination with the Jackson County Drain Commission for the Upper Grand River Project. The maintenance consists of clearing brush and debris from the Grand River, along the riverbanks, and at bridges; as well as cleaning the stormwater outfall drains and placement of any necessary oil-absorbent materials in case of hazardous spills that may follow the drain system to the river. This maintenance and planning continue to support the Upper Grand River Watershed Alliance in restoring and protecting our natural resources.

## SIGNIFICANT PROGRAM NOTES

The goal of the Drains At Large activity is to utilize funds for Public Works staff to continue work restoring, protecting, and providing service to the Upper Grand River Watershed while maintaining a safe and environmentally friendly ecosystem for all residents to enjoy. The expected increase to the budget for fiscal year 2024/25 is attributable to the annual cost of living adjustment.

## BUDGET SUMMARY - EXPENSES

### 101-445 Drains At Large Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
CONTRACTUAL AND OTHER	\$34,788	\$46,261	\$61,310	\$59,527	\$60,980
PERSONAL SERVICES	\$9,712	\$18,414	\$35,568	\$35,568	\$37,660
MATERIAL AND SUPPLIES	\$3,386	\$4,130	\$10,255	\$10,255	\$11,281
<b>EXPENDITURES TOTAL</b>	<b>\$47,886</b>	<b>\$68,805</b>	<b>\$107,133</b>	<b>\$105,350</b>	<b>\$109,921</b>
<b>TOTAL</b>	<b>\$47,886</b>	<b>\$68,805</b>	<b>\$107,133</b>	<b>\$105,350</b>	<b>\$109,921</b>

## WORK PROJECT DETAIL

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

	2021/22 Actual	2022/23 Actual	2023/24 Budget	2023/24 Projected	2024/25 Requested
<b>Work Project Titles:</b>					
Storm Sewer Repair-DPW	17,460	33,408	63,263	62,263	67,851
Grand River CLUP-DPW	5,047	10,716	13,000	13,000	13,000
NPDES Annual Fees-Phase II	4,000	4,000	4,000	4,000	4,000
Phase II Implementation-Jackson Co. Drain	21,379	20,681	26,870	26,087	25,070
	<b>47,886</b>	<b>68,805</b>	<b>107,133</b>	<b>105,350</b>	<b>109,921</b>

# Street Lighting

Fund-Activity: 101-450

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The Street Lighting funds are used to maintain a lighting system that enhances visibility for motorists, pedestrians, and non-motorized users on public streets, sidewalks, and trails.

## SIGNIFICANT PROGRAM NOTES

The Street Lighting activity is used to track invoices paid to the electric utility provider, Consumers Energy, for the operation and maintenance of the majority of the lights within the lighting system. This activity is also used for the costs associated with the energy consumed and the maintenance of lights that are owned and maintained by the City of Jackson. The expected increase in fiscal year 2024/25 is attributable to the annual cost of living adjustment.

## BUDGET SUMMARY - EXPENSES

### 101-450 Street Lighting Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
CONTRACTUAL AND OTHER	\$519,474	\$511,450	\$579,700	\$580,125	\$592,625
MATERIAL AND SUPPLIES	\$28,879	\$17	\$30,000	\$30,000	\$30,000
PERSONAL SERVICES	\$0	\$1,906	\$5,548	\$4,102	\$7,605
<b>EXPENDITURES TOTAL</b>	<b>\$548,352</b>	<b>\$513,372</b>	<b>\$615,248</b>	<b>\$614,227</b>	<b>\$630,230</b>
<b>TOTAL</b>	<b>\$548,352</b>	<b>\$513,372</b>	<b>\$615,248</b>	<b>\$614,227</b>	<b>\$630,230</b>

# Weed Control

Fund-Activity: 101-455

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The Weed Control funds are utilized to enforce the private property mowing ordinance. This is done annually to contribute to and maintain the appearance and safety of our neighborhoods. Property owners are billed for the completed ordinance violations.

## SIGNIFICANT PROGRAM NOTES

Weed and grass control throughout the city of private property mowing is required to maintain the appearance and safety of our neighborhoods by enforcing the noxious weed ordinance. The majority of this work is billed back to the owner of the property. The expected increase is attributable to the annual cost of living adjustment.

## BUDGET SUMMARY - EXPENSES

### 101-455 Weed Control Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
CONTRACTUAL AND OTHER	\$49,398	\$45,705	\$60,239	\$60,239	\$62,046
PERSONAL SERVICES	\$24,743	\$23,105	\$35,930	\$35,765	\$37,784
MATERIAL AND SUPPLIES	\$0	\$6,423	\$100	\$6,616	\$6,814
<b>EXPENDITURES TOTAL</b>	<b>\$74,142</b>	<b>\$75,234</b>	<b>\$96,269</b>	<b>\$102,620</b>	<b>\$106,644</b>
<b>TOTAL</b>	<b>\$74,142</b>	<b>\$75,234</b>	<b>\$96,269</b>	<b>\$102,620</b>	<b>\$106,644</b>

## WORK PROJECT DETAIL

### ***Fund 101 General Fund***

### ***Dept 455 Weed Control***

Work Project Titles:	2021/22 Actual	2022/23 Actual	2023/24 Budget	2023/24 Projected	2024/25 Requested
280 Private Property Mowing	74,142	75,234	96,269	102,620	106,644
	<b>74,142</b>	<b>75,234</b>	<b>96,269</b>	<b>102,620</b>	<b>106,644</b>

# Grounds Maintenance

Fund-Activity: 101-465

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The Grounds Maintenance funds are utilized to maintain city-owned properties, landlocked islands, cul-de-sacs, street right of ways, and dead ends. The maintenance of these properties includes weed and grass control, leaf pick-up, and snow and ice control services for the benefit of all city residents.

## SIGNIFICANT PROGRAM NOTES

The services provided by the funding of the Grounds Maintenance are required for Public Works staff to continue to maintain the appearance and safety of our neighborhoods and public right of ways. The expected increase in fiscal year 2024-25 is attributable to the annual cost of living adjustment.

## BUDGET SUMMARY - EXPENSES

101-465 Ground Maintenance Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
CONTRACTUAL AND OTHER	\$348,542	\$350,258	\$431,615	\$422,892	\$441,904
PERSONAL SERVICES	\$33,882	\$34,793	\$51,419	\$51,135	\$58,031
MATERIAL AND SUPPLIES	\$3,894	\$3,536	\$5,253	\$5,253	\$5,411
EXPENDITURES TOTAL	<b>\$386,319</b>	<b>\$388,587</b>	<b>\$488,287</b>	<b>\$479,280</b>	<b>\$505,346</b>
TOTAL	<b>\$386,319</b>	<b>\$388,587</b>	<b>\$488,287</b>	<b>\$479,280</b>	<b>\$505,346</b>

## WORK PROJECT DETAIL

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

		2021/22	2022/23	2023/24	2023/24	2024/25
		Actual	Actual	Budget	Projected	Requested
<b>Work Project Titles:</b>						
465-201	Trash Container Pickup	11,243	11,600	13,600	12,955	13,959
465-205	Blackman Park	-	-	1,150	1,150	1,300
465-206	Maintenance of Islands	18,405	17,577	16,442	22,686	26,888
465-207	City Property Lawn Maint.	81,293	75,675	100,541	101,735	106,592
465-209	Additional City Property Mainten	90,558	78,143	113,672	102,384	107,645
465-210	City Walks-Snow/Ice Control	69,913	51,183	93,544	87,835	95,996
465-212	DT Cleanup/Weed Control	-	9,993	4,338	2,875	2,966
465-217	Leaf Pickup/Drop Off Prog.	114,907	144,416	145,000	147,660	150,000
		<b>386,319</b>	<b>388,587</b>	<b>488,287</b>	<b>479,280</b>	<b>505,346</b>

# Cemeteries

Fund-Activity: 101-567

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The City of Jackson Parks, Recreation, and Cemeteries Department operates and manages the Woodland and Mount Evergreen Cemeteries. Both cemeteries were established in the 1800s and have long served as places where loved ones are remembered, honored, and cherished since the City of Jackson’s earliest days. Today, the Mount Evergreen and Woodland cemeteries continue to offer acres of peaceful, serene land in which individuals can be laid to their final resting place.

Services offered include offering space for traditional burials, cremated remains, and mausoleums. The city cares for both properties, mowing, weeding, snow removal, landscape, and more.

## SIGNIFICANT PROGRAM NOTES

Fiscal year 2023/24 - Budgeted expenses increased for both Woodland and Mount Evergreen from vandals tipping 55 Mount Evergreen grave markers and creating the need to upright all markers. Weather, good and bad, has caused tree draught and storm damage causing the need for tree removal and trimming to increase along with longer mowing and leaf pick-up seasons each year. Our Crew Leader for Parks, Recreation, and Cemeteries announced his retirement effective in April 2024, adding an increase to termination cost plus the additional cost of having a second Crew Leader as a replacement. A new truck was purchased for use at the Cemeteries, increasing the vehicle lease expenses from the amount originally budgeted.

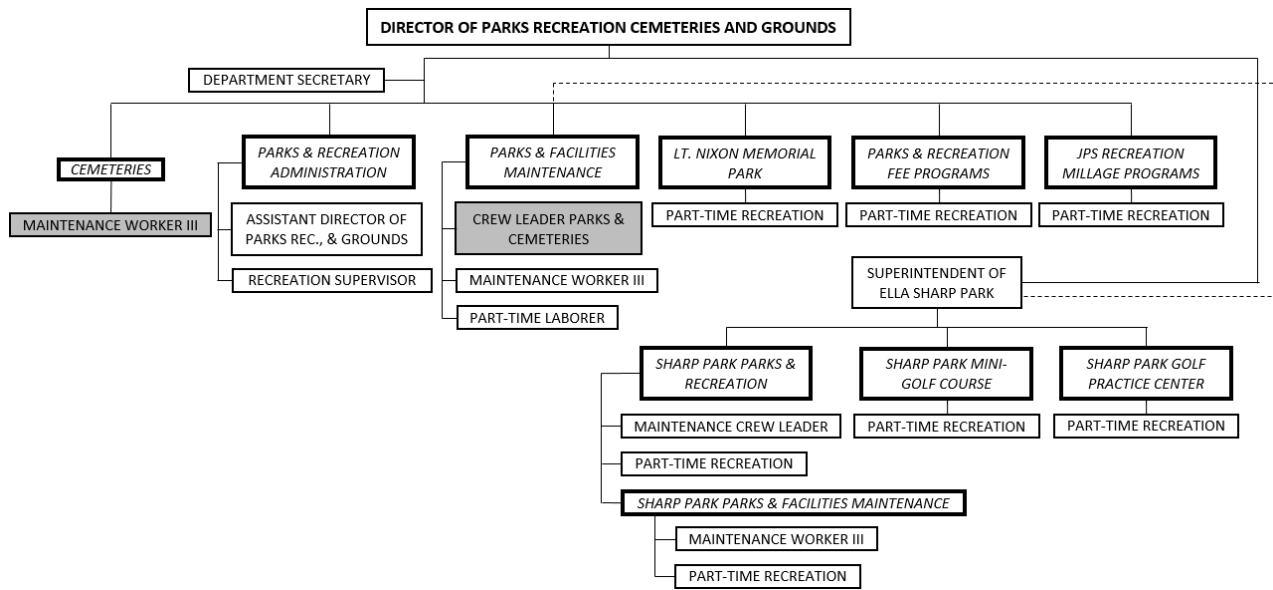
Fiscal year 2024/25 - Budget increases include a part-time staff person for record-keeping at both Woodland and Mount Evergreen, a cost of living adjustment, and step increases in wages.

## BUDGET SUMMARY - EXPENSES

### 101-567 Cemeteries Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
CONTRACTUAL AND OTHER	\$139,684	\$238,964	\$185,000	\$223,422	\$232,000
PERSONAL SERVICES	\$145,861	\$104,175	\$143,422	\$183,821	\$252,555
CAPITAL OUTLAY	\$6,663	\$6,788	\$32,594	\$27,888	\$34,998
MATERIAL AND SUPPLIES	\$17,537	\$11,836	\$13,500	\$21,500	\$14,300
<b>EXPENDITURES TOTAL</b>	<b>\$309,745</b>	<b>\$361,763</b>	<b>\$374,516</b>	<b>\$456,631</b>	<b>\$533,853</b>
<b>TOTAL</b>	<b>\$309,745</b>	<b>\$361,763</b>	<b>\$374,516</b>	<b>\$456,631</b>	<b>\$533,853</b>

## ACTIVITY PERSONNEL CHART



## PERSONNEL SCHEDULE

### Cemeteries

Position Name	CEMETERIES
<b>Allocated FTE Count</b>	
MAINTENANCE CREW LEADER	1.5
MAINTENANCE WORKER III	1
<b>ALLOCATED FTE COUNT</b>	<b>2.5</b>

# Tax Property Maintenance

Fund-Activity: 101-571

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The Tax Property Maintenance funds are utilized for weed and grass control and property maintenance throughout the city's public properties, and miscellaneous areas required to maintain the appearance and safety of its neighborhoods. This also includes expenses incurred to prepare the properties for sale through the city's various programs.

## SIGNIFICANT PROGRAM NOTES

The fiscal year 2024/25 expected increase in expenses for the Tax Property Maintenance activity is attributed to an annual cost of living adjustment.

## BUDGET SUMMARY - EXPENSES

101-571 Tax Property Maintenance Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
CONTRACTUAL AND OTHER	\$240,503	\$168,348	\$207,112	\$200,808	\$219,033
CAPITAL OUTLAY	\$23,339	\$12,287	\$0	\$0	\$0
PERSONAL SERVICES	\$98	\$2,387	\$7,334	\$7,334	\$7,945
MATERIAL AND SUPPLIES	\$0	\$0	\$2,270	\$2,270	\$2,500
<b>EXPENDITURES TOTAL</b>	<b>\$263,940</b>	<b>\$183,022</b>	<b>\$216,716</b>	<b>\$210,412</b>	<b>\$229,478</b>
<b>TOTAL</b>	<b>\$263,940</b>	<b>\$183,022</b>	<b>\$216,716</b>	<b>\$210,412</b>	<b>\$229,478</b>

# Civic Affairs

Fund-Activity: 101-572

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The Civic Affairs activity is utilized to aid and provide services to the community such as parades, marches, neighborhood clean-ups, and other group events. Civic Affairs are vital in bringing the community together to build relationships, family, and trust. Expenses include wages, materials, operating supplies, and equipment.

## SIGNIFICANT PROGRAM NOTES

The funding for Civic Affairs covers the expenses for city staff to aid and provide services to the community. Expenses include wages, materials, operating supplies, and equipment. Expected increases include an annual cost of living adjustment, an increase in expenses to provide citywide clean-ups, and additional maintenance to the downtown clock tower.

## BUDGET SUMMARY - EXPENSES

### 101-572 Civic Affairs Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
CONTRACTUAL AND OTHER	\$59,259	\$73,473	\$84,575	\$112,706	\$101,124
PERSONAL SERVICES	\$18,415	\$27,403	\$32,903	\$32,464	\$37,737
MATERIAL AND SUPPLIES	\$3,254	\$3,189	\$3,751	\$3,751	\$4,126
<b>EXPENDITURES TOTAL</b>	<b>\$80,928</b>	<b>\$104,066</b>	<b>\$121,229</b>	<b>\$148,921</b>	<b>\$142,987</b>
<b>TOTAL</b>	<b>\$80,928</b>	<b>\$104,066</b>	<b>\$121,229</b>	<b>\$148,921</b>	<b>\$142,987</b>

## WORK PROJECT DETAIL

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

		2021/22	2022/23	2023/24	2023/24	2024/25
		Actual	Actual	Budget	Projected	Requested
<b>Work Project Titles:</b>						
572-103	Miscellaneous	6,130	8,142	17,962	17,962	18,680
572-107	Parades, Fires, Bandstands	16,141	26,976	25,550	27,550	30,870
572-109	Prop. Maint./Non-Tax	11,744	12,604	15,617	17,117	18,829
572-117	Downtown Christmas Lighting	-	142	-	-	-
572-121	Private Property Evaluations	-	-	1,586	1,586	1,665
572-124	Private Property Write Offs	1,300	1,421	5,082	5,082	5,590
572-125	Neighborhood Cleanup	17,950	32,598	21,964	31,506	33,081
572-132	Cruise Night	1,224	3,217	7,276	7,276	7,640
572-136	Clock Tower Maintenance	630	695	3,236	16,236	3,398
572-137	Streetscape Utilities	25,809	18,271	22,956	24,606	23,234
		<b>80,928</b>	<b>104,066</b>	<b>121,229</b>	<b>148,921</b>	<b>142,987</b>

# Planning

Fund-Activity: 101-701

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The primary responsibility of the Planning activity is to guide land use development, policy, and growth that best meets the City of Jackson's goals. This work is steered by City Master Plan, economic trends, initiatives, and community efforts, and/or by changes in state and local legislature.

## SIGNIFICANT PROGRAM NOTES

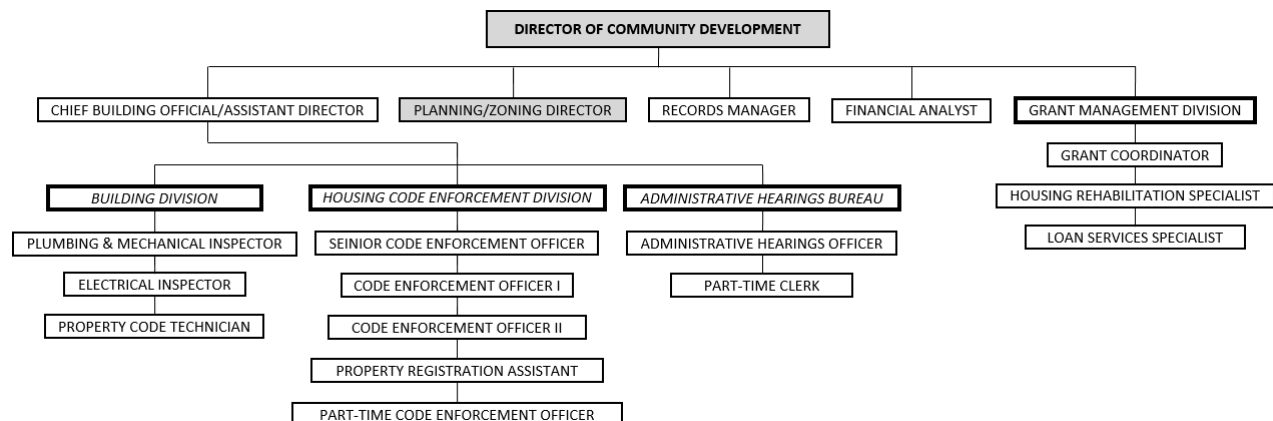
The fiscal year 2024/25 includes an increase in expenses for professional services to provide a potential grant match for the Joint Plan Redevelopment Ready Community grant and education and travel expenses for staff to attend the Center for Community Progress - Reclaiming Vacant Properties Conference.

## BUDGET SUMMARY - EXPENSES

### 101-701 Planning Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
PERSONAL SERVICES	\$184,957	\$205,657	\$213,475	\$221,377	\$218,261
CONTRACTUAL AND OTHER	\$29,602	\$21,481	\$36,830	\$29,599	\$52,446
MATERIAL AND SUPPLIES	\$5,401	\$1,946	\$2,000	\$1,400	\$1,770
<b>EXPENDITURES TOTAL</b>	<b>\$219,960</b>	<b>\$229,084</b>	<b>\$252,305</b>	<b>\$252,376</b>	<b>\$272,477</b>
<b>TOTAL</b>	<b>\$219,960</b>	<b>\$229,084</b>	<b>\$252,305</b>	<b>\$252,376</b>	<b>\$272,477</b>

## ACTIVITY PERSONNEL CHART



# **PERSONNEL SCHEDULE**

## Planning

<b>Position Name</b>	<b>PLANNING</b>
<b>Allocated FTE Count</b>	
DIRECTOR OF COMMUNITY DEVELOPMENT	0.65
PLANNING DIRECTOR	0.8
<b>ALLOCATED FTE COUNT</b>	<b>1.45</b>

# Economic Development

Fund-Activity: 101-728

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The economic development activity is directed toward revitalizing distressed or blighted areas within the city. Projects may include redevelopment, beautification efforts, or incentives for investment to attract new businesses and residents.

## SIGNIFICANT PROGRAM NOTES

The fiscal year 2023/24 includes an increase to the community promotion account for additional services approved by City Council for a one-year web subscription to MakeMyMove.

## BUDGET SUMMARY - EXPENSES

### 101-728 Economic Development Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
CONTRACTUAL AND OTHER	\$204,926	\$126,214	\$147,400	\$170,500	\$140,500
CAPITAL OUTLAY	\$5,025	\$0	\$0	\$0	\$0
<b>EXPENDITURES TOTAL</b>	<b>\$209,951</b>	<b>\$126,214</b>	<b>\$147,400</b>	<b>\$170,500</b>	<b>\$140,500</b>
<b>TOTAL</b>	<b>\$209,951</b>	<b>\$126,214</b>	<b>\$147,400</b>	<b>\$170,500</b>	<b>\$140,500</b>

# Parks, Recreation & Grounds Administration

Fund-Activity: 101-752

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The City of Jackson Parks, Recreation, & Grounds activity it to account for the administrative staff of three full-time positions as well as the operational needs of the department.

## SIGNIFICANT PROGRAM NOTES

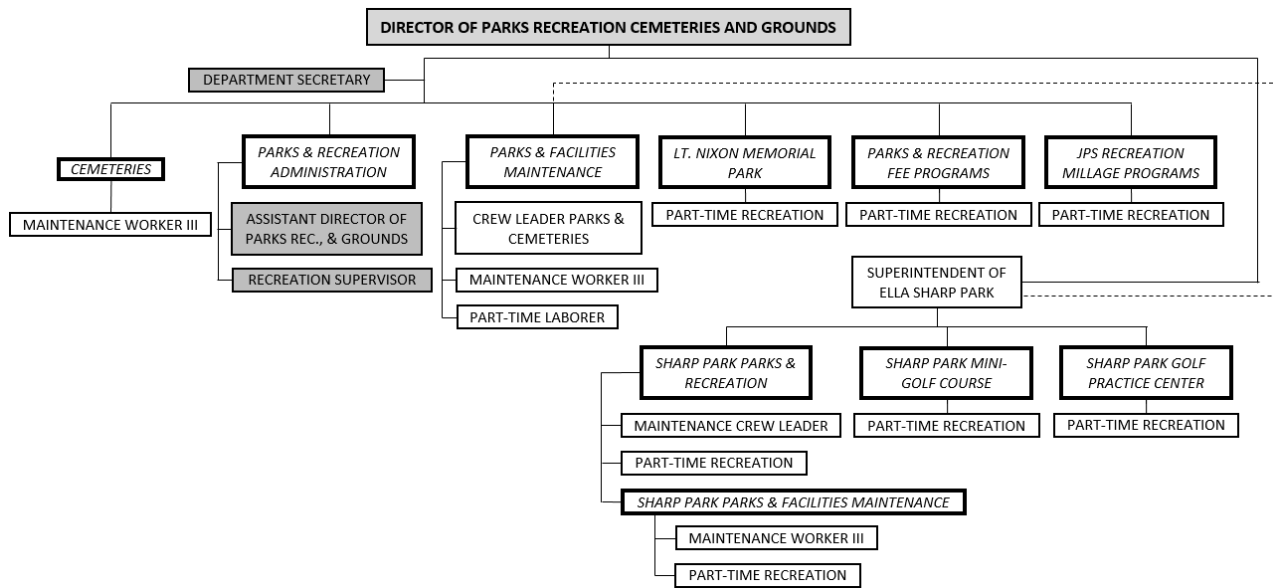
The fiscal year 2023/24 budgeted expenses increased due to unbudgeted step increases, a new department copier, and training.

## BUDGET SUMMARY - EXPENSES

101-752 Parks, Recreation & Grounds Administration Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
PERSONAL SERVICES	\$286,034	\$334,367	\$302,736	\$325,402	\$322,858
CONTRACTUAL AND OTHER	\$4,799	\$13,978	\$12,750	\$22,750	\$20,800
MATERIAL AND SUPPLIES	-\$2,850	\$929	\$6,500	\$13,000	\$3,500
<b>EXPENDITURES TOTAL</b>	<b>\$287,983</b>	<b>\$349,274</b>	<b>\$321,986</b>	<b>\$361,152</b>	<b>\$347,158</b>
<b>TOTAL</b>	<b>\$287,983</b>	<b>\$349,274</b>	<b>\$321,986</b>	<b>\$361,152</b>	<b>\$347,158</b>

## ACTIVITY PERSONNEL CHART



## PERSONNEL SCHEDULE

### Parks, Recreation & Grounds Administration

Position Name	PARKS, RECREATION & GROUNDS ADMIN.
<b>Allocated FTE Count</b>	
DEPARTMENT SECRETARY	1
DIRECTOR OF PARKS, RECREATION & GROUND	0.8
RECREATION SUPERVISOR	1
<b>ALLOCATED FTE COUNT</b>	<b>2.8</b>

# Lt. Nixon Memorial Pool

Fund-Activity: 101-758

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The City of Jackson has operated and managed William Nixon Park (formally Jackson North Recreation Center) since the early 1970's. This activity tracks the revenues and expenses for the skate park, water park, session fees, pool rentals and party rentals.

## SIGNIFICANT PROGRAM NOTES

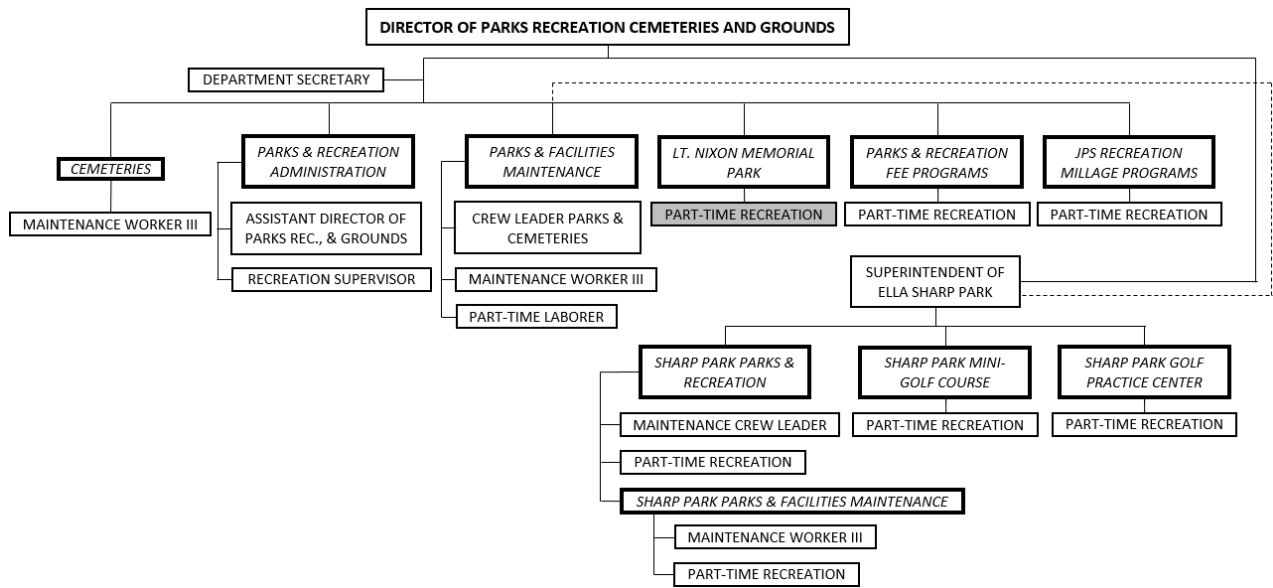
In fiscal year 2023/24, the water park pool was in great need of repairs, including a heater, filters, new sand, paint, patio and pool caulk, cracks, and concrete work. Additionally, there was an increase in the cost of lifeguards contracted with the Jackson YMCA.

## BUDGET SUMMARY - EXPENSES

101-758 Lt. Nixon Memorial Pool Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
CONTRACTUAL AND OTHER	\$37,029	\$88,301	\$104,600	\$217,600	\$77,300
PERSONAL SERVICES	\$29,550	\$22,431	\$21,029	\$44,075	\$21,075
MATERIAL AND SUPPLIES	\$3,137	\$15,199	\$12,100	\$18,100	\$18,600
<b>EXPENDITURES TOTAL</b>	<b>\$69,717</b>	<b>\$125,931</b>	<b>\$137,729</b>	<b>\$279,775</b>	<b>\$116,975</b>
<b>TOTAL</b>	<b>\$69,717</b>	<b>\$125,931</b>	<b>\$137,729</b>	<b>\$279,775</b>	<b>\$116,975</b>

## ACTIVITY PERSONNEL CHART



# Parks and Facilities Maintenance

Fund-Activity: 101-771

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The City of Jackson Parks and Facilities Maintenance activity operates and manages 28 city parks, the MLK Equality Trail system, downtown needs, irrigation, weeding, landscaping, athletic field maintenance, garbage pickup, vandalism cleanup, citywide special event assistance, parking lot maintenance, alley maintenance, and the area within four city roundabouts (Kibby Road, MLK Drive, Elm Street, and Cooper Street).

## SIGNIFICANT PROGRAM NOTES

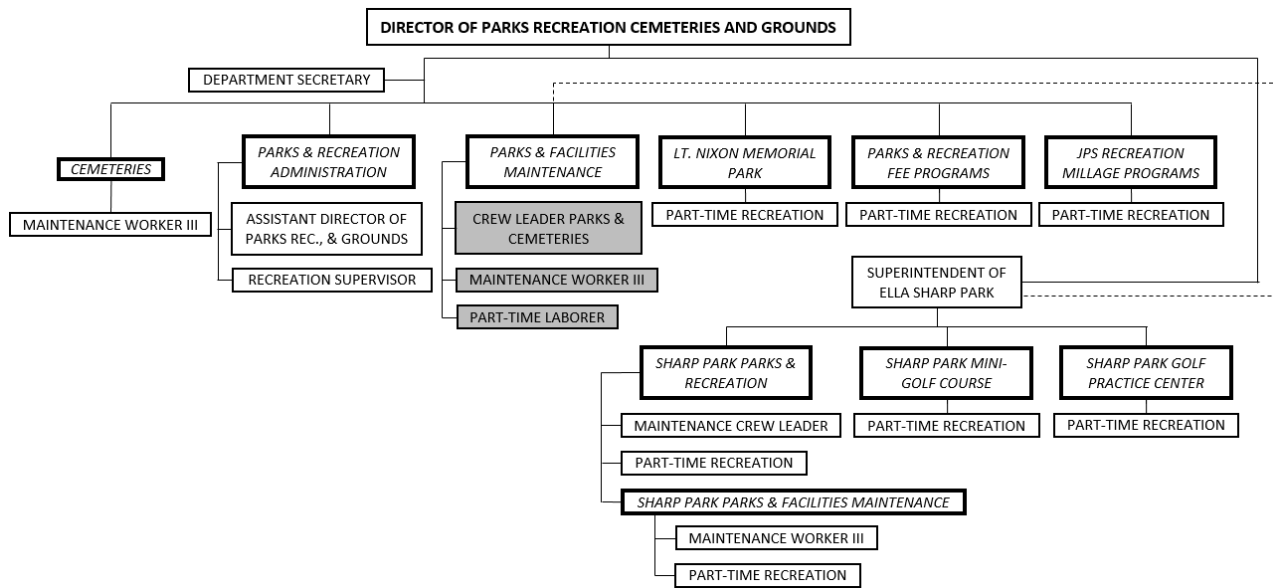
The increase in contractual services in fiscal year 2024/25 is attributed to the application of GASB Statement No. 87, accounting for leases, and is offset by a revenue inflow of the same amount.

## BUDGET SUMMARY - EXPENSES

### 101-771 Parks and Facilities Maintenance Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
PERSONAL SERVICES	\$368,691	\$463,881	\$452,902	\$490,270	\$522,421
CONTRACTUAL AND OTHER	\$282,536	\$334,708	\$339,450	\$771,780	\$527,669
CAPITAL OUTLAY	\$58,303	\$74,110	\$82,000	\$274,245	\$96,200
MATERIAL AND SUPPLIES	\$33,369	\$42,105	\$36,000	\$41,000	\$23,000
<b>EXPENDITURES TOTAL</b>	<b>\$742,900</b>	<b>\$914,804</b>	<b>\$910,352</b>	<b>\$1,577,295</b>	<b>\$1,169,290</b>
<b>TOTAL</b>	<b>\$742,900</b>	<b>\$914,804</b>	<b>\$910,352</b>	<b>\$1,577,295</b>	<b>\$1,169,290</b>

## ACTIVITY PERSONNEL CHART



## PERSONNEL SCHEDULE

### Parks & Facilities Maintenance

Position Name	PARKS & FACILITIES MAINTENANCE
<b>Allocated FTE Count</b>	
MAINTENANCE WORKER III	4.5
MAINTENANCE CREW LEADER	1.5
<b>ALLOCATED FTE COUNT</b>	<b>6</b>

# Historical District

Fund-Activity: 101-803

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The City of Jackson Historical District encompasses a significant portion of downtown Jackson and contains many buildings and sites of historical importance. It features a variety of architectural styles dating back to the 19th and early 20th centuries, including Victorian, Italianate, and Romanesque Revival buildings. The Jackson Historic District is listed on the National Register of Historic Places and is recognized for its historical significance in the state of Michigan.

## SIGNIFICANT PROGRAM NOTES

There are no significant increases or decreases in the fiscal year 2024/25 budget from the previous year.

## BUDGET SUMMARY - EXPENSES

101-803 Historical District Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
PERSONAL SERVICES	\$10,813	\$11,630	\$13,340	\$14,291	\$13,474
CONTRACTUAL AND OTHER	\$0	\$49	\$1,000	\$1,000	\$1,000
MATERIAL AND SUPPLIES	\$78	\$113	\$100	\$700	\$100
<b>EXPENDITURES TOTAL</b>	<b>\$10,890</b>	<b>\$11,793</b>	<b>\$14,440</b>	<b>\$15,991</b>	<b>\$14,574</b>
<b>TOTAL</b>	<b>\$10,890</b>	<b>\$11,793</b>	<b>\$14,440</b>	<b>\$15,991</b>	<b>\$14,574</b>

## ACTIVITY PERSONNEL CHART



# **PERSONNEL SCHEDULE**

## Historic District

<b>Position Name</b>	<b>HISTORICAL DISTRICT</b>
<b>Allocated FTE Count</b>	
PLANNING DIRECTOR	0.1
<b>ALLOCATED FTE COUNT</b>	<b>0.1</b>

# Diversity, Equity & Inclusion

Fund-Activity: 101-806

Fiscal Year 2024/25 Annual Budget

## **OVERVIEW**

The City of Jackson's Diversity, Equity, and Inclusion (DEI) department serves as a pivotal entity in ensuring that all city operations, policies, and performances are reflective of the diverse and inclusive values of the community it serves. By integrating DEI principles into the very fabric of the city's administrative, operational, and policy-making processes, this department aims to foster a more equitable, inclusive, and welcoming environment for all residents and employees.

The primary purpose of the DEI department is to guarantee that the City of Jackson's practices, policies, and performances not only respect but also actively promote diversity and inclusion within the community. This includes a wide range of responsibilities, from coordinating with various departments and the City Council to review and analyze the impact of city programs and policies on equity, to actively participating in and learning from national, state, and local DEI best practices to implement within the city.

The DEI department coordinates the efforts of five critical groups within the City of Jackson:

Employee Diversity Action Team  
Racial Equity Commission  
City Youth Council  
MLK Corridor Improvement Authority

These groups work collaboratively under the DEI department's guidance to address and promote diversity, equity, and inclusion across various dimensions of city life and governance.

## **SIGNIFICANT PROGRAM NOTES**

For the fiscal year 2024-2025, the DEI department has proposed a significant budget increase of \$75,000. This additional funding is earmarked exclusively for the completion of the City's Racial Equity Audit. Initiated in 2023 and mandated by City Ordinance, the Racial Equity Audit is a critical endeavor aimed at thoroughly assessing and addressing issues of racial equity within the city's policies, programs, and practices. The audit's completion is essential not only for compliance with the ordinance but also for laying the groundwork for more informed, equitable decision-making processes moving forward.

The Racial Equity Audit represents a pivotal investment in the city's future, ensuring that racial equity considerations are woven into the decision-making fabric of the city's governance. This audit will provide valuable insights and recommendations that will help the City of Jackson identify disparities, understand their root causes, and implement strategic actions to address and mitigate these inequities.

The DEI department's role within the City of Jackson is invaluable, encompassing the oversight and integration of DEI principles across all aspects of city governance. The proposed budget increase for the 2024-2025 fiscal year reflects the city's commitment to advancing racial equity and demonstrates a proactive approach to

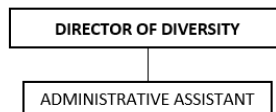
ensuring that all city residents can experience a fair and inclusive community. Completing the Racial Equity Audit is not just a fulfillment of an ordinance requirement but a significant step towards realizing the City of Jackson's vision of a diverse, equitable, and inclusive community.

## **BUDGET SUMMARY - EXPENSES**

### 101-806 Diversity, Equity & Inclusion Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
PERSONAL SERVICES	\$208,983	\$233,309	\$237,263	\$246,603	\$276,577
CONTRACTUAL AND OTHER	\$38,143	\$53,608	\$205,875	\$129,500	\$123,104
MATERIAL AND SUPPLIES	\$1,627	\$6,700	\$7,000	\$2,300	\$7,000
CAPITAL OUTLAY	\$1,540	\$0	\$2,500	\$2,500	\$2,500
<b>EXPENDITURES TOTAL</b>	<b>\$250,294</b>	<b>\$293,616</b>	<b>\$452,638</b>	<b>\$380,903</b>	<b>\$409,181</b>
<b>TOTAL</b>	<b>\$250,294</b>	<b>\$293,616</b>	<b>\$452,638</b>	<b>\$380,903</b>	<b>\$409,181</b>

## **ACTIVITY PERSONNEL CHART**



## **PERSONNEL SCHEDULE**

### Diversity, Equity & Inclusion

Position Name	DIVERSITY, EQUITY & INCLUSION
<b>Allocated FTE Count</b>	
ADMINISTRATIVE ASSISTANT	1
DIRECTOR OF DIVERSITY	1
<b>ALLOCATED FTE COUNT</b>	<b>2</b>

# Contributions to Other Funds

Fund-Activity: 101-965

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

Contributions to Other Funds from the General Fund are made to support specific activities or to finance capital projects.

## SIGNIFICANT PROGRAM NOTES

As the city continues to utilize the award received in fiscal year 2020/21 from the American Rescue Plan Act - State and Local Fiscal Recovery Funds, additional monies previously available in the General Fund will decline. As a result, contributions to other funds will decrease by \$1.0 million in fiscal year 2024/25 from the previous year.

## BUDGET SUMMARY - EXPENSES

### 101-965 Contributions to Other Funds Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>TRANSFERS OUT</b>					
OTHER FINANCING USES	\$558,012	\$1,754,938	\$1,125,535	\$1,606,893	\$590,199
<b>TRANSFERS OUT TOTAL</b>	<b>\$558,012</b>	<b>\$1,754,938</b>	<b>\$1,125,535</b>	<b>\$1,606,893</b>	<b>\$590,199</b>
<b>TOTAL</b>	<b>\$558,012</b>	<b>\$1,754,938</b>	<b>\$1,125,535</b>	<b>\$1,606,893</b>	<b>\$590,199</b>

# Permanent Funds

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

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# 151 - Cemetery Perpetual Maintenance Fund

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

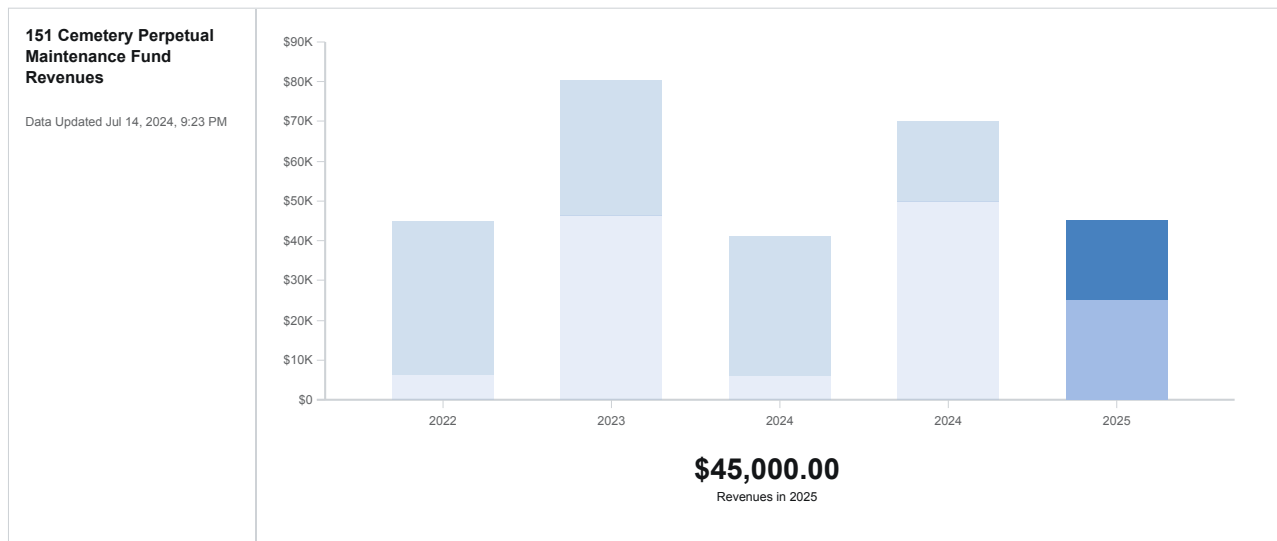
The Cemetery Perpetual Maintenance Fund is used to account for money held in trust for the perpetual care of certain cemetery lots. It was established on November 3, 1914, as authorized by the City Charter.

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

## SIGNIFICANT PROGRAM NOTES

There are no significant increases or decreases in the fiscal year 2024/25 from the previous year.

## BUDGET SUMMARY - REVENUES



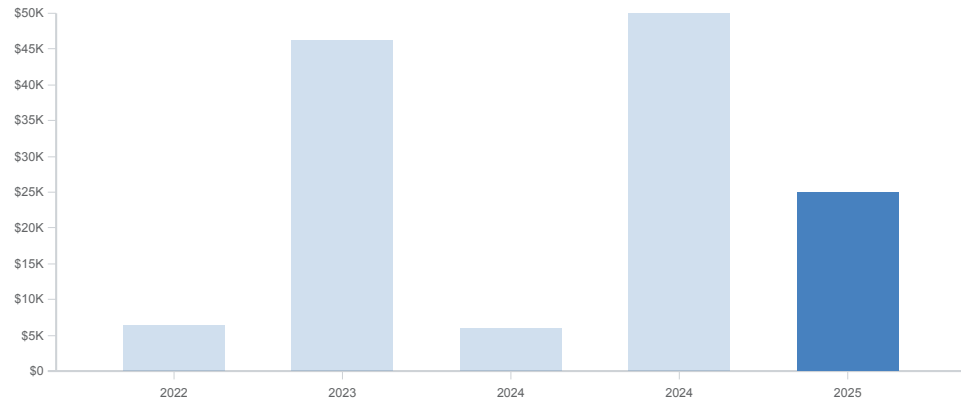
151 Cemetery Perpetual Maintenance Fund Revenues

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
CHARGES FOR GOODS AND SERVICES	\$38,584	\$34,127	\$35,000	\$20,000	\$20,000
INVESTMENT INCOME	\$6,387	\$46,196	\$6,000	\$50,000	\$25,000
TOTAL	\$44,971	\$80,323	\$41,000	\$70,000	\$45,000

## BUDGET SUMMARY - EXPENSES

**151 Cemetery Perpetual Maintenance Expenses**

Data Updated Jul 14, 2024, 9:23 PM



**\$25,000.00**

Expenses in 2025

**151 Cemetery Perpetual Maintenance Expenses**

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected Budget	2024-25 Adopted Budget
<b>TRANSFERS OUT</b>					
OTHER FINANCING USES	\$6,387	\$46,196	\$6,000	\$50,000	\$25,000
<b>TRANSFERS OUT TOTAL</b>	<b>\$6,387</b>	<b>\$46,196</b>	<b>\$6,000</b>	<b>\$50,000</b>	<b>\$25,000</b>
<b>TOTAL</b>	<b>\$6,387</b>	<b>\$46,196</b>	<b>\$6,000</b>	<b>\$50,000</b>	<b>\$25,000</b>

**BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE**

**151 Cemetery Perpetual Maintenance**

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>Revenues</b>	\$44,971	\$80,323	\$41,000	\$70,000	\$45,000
<b>Expenses</b>	\$6,387	\$46,196	\$6,000	\$50,000	\$25,000
<b>Revenues Over/(Under) Expenses</b>	<b>\$38,584</b>	<b>\$34,127</b>	<b>\$35,000</b>	<b>\$20,000</b>	<b>\$20,000</b>
<b>Beginning Fund Balance</b>	<b>\$2,034,305</b>	<b>\$2,072,889</b>	<b>\$2,107,016</b>	<b>\$2,107,016</b>	<b>\$2,127,016</b>
<b>Ending Fund Balance</b>	<b>\$2,072,889</b>	<b>\$2,107,016</b>	<b>\$2,142,016</b>	<b>\$2,127,016</b>	<b>\$2,147,016</b>

# 155 - Ella W. Sharp Endowment Fund

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

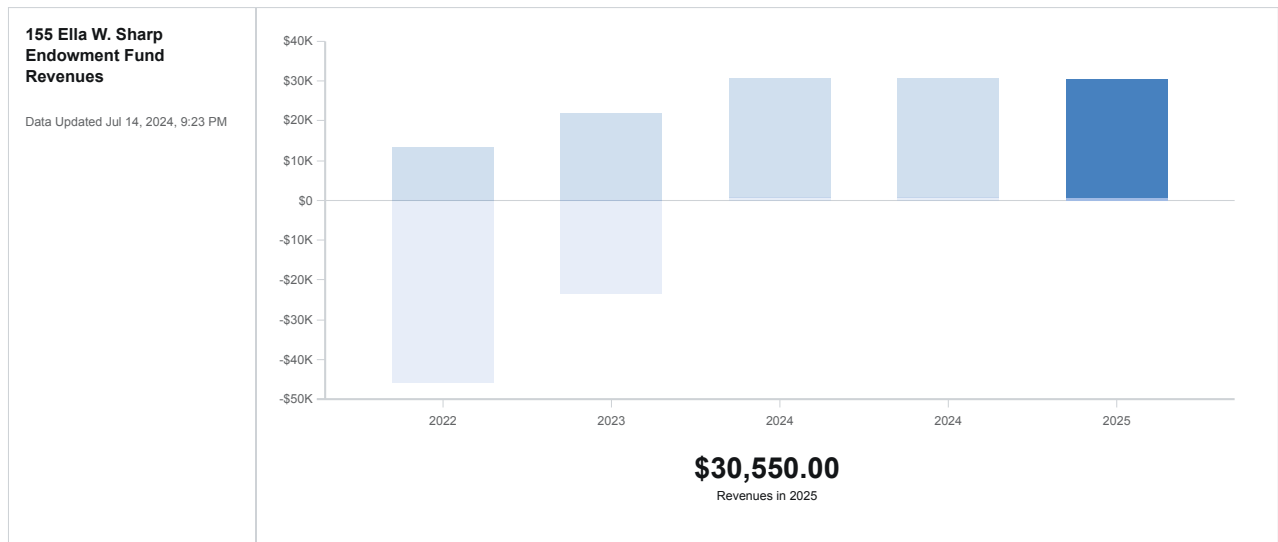
The Ella W. Sharp Endowment Fund is used to account for money received from the estate of Ella W. Sharp. It was established indirectly on December 15, 1970, by City Council resolution which required "All revenues from the Ella Sharp Trust Fund and from the operation of the Ella Sharp Park Golf Course shall be used for the operation, maintenance, and development of Ella Sharp Park."

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.

## SIGNIFICANT PROGRAM NOTES

There are no significant increases or decreases in the fiscal year 2024/25 from the previous year.

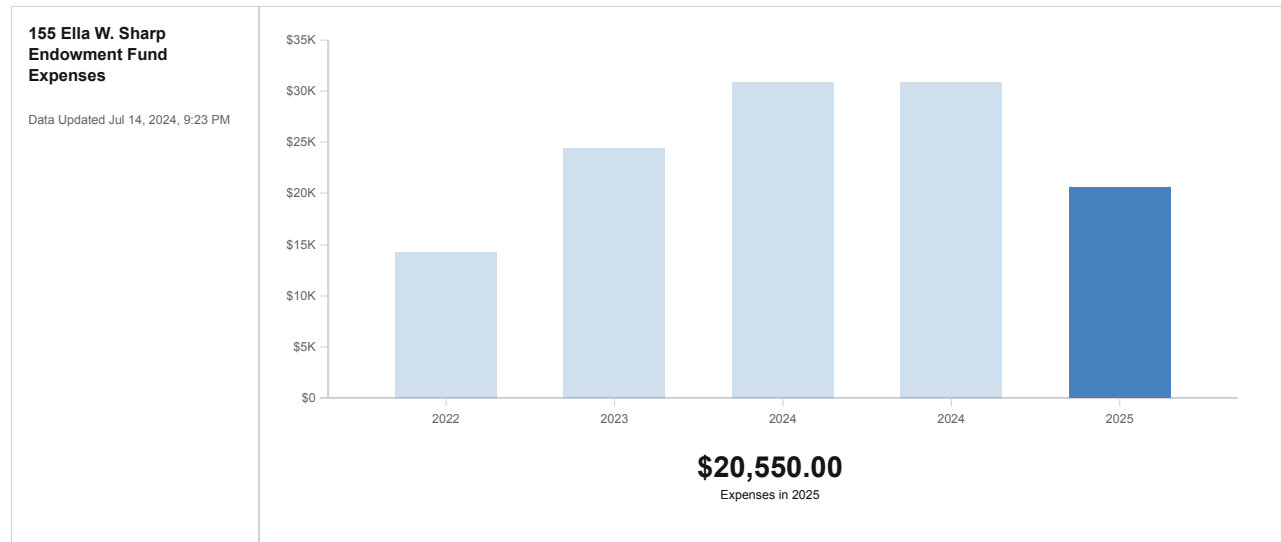
## BUDGET SUMMARY - REVENUES



### 155 Ella W. Sharp Endowment Fund Revenues

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>FINES AND FORFEITS</b>	\$13,291	\$22,050	\$30,000	\$30,000	\$30,000
<b>INVESTMENT INCOME</b>	-\$45,756	-\$23,691	\$850	\$850	\$550
<b>TOTAL</b>	<b>-\$32,465</b>	<b>-\$1,641</b>	<b>\$30,850</b>	<b>\$30,850</b>	<b>\$30,550</b>

# BUDGET SUMMARY - EXPENSES



## 155 Ella W. Sharp Endowment Fund Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>TRANSFERS OUT</b>					
OTHER FINANCING USES	\$14,239	\$24,418	\$30,850	\$30,850	\$20,550
<b>TRANSFERS OUT TOTAL</b>	<b>\$14,239</b>	<b>\$24,418</b>	<b>\$30,850</b>	<b>\$30,850</b>	<b>\$20,550</b>
<b>TOTAL</b>	<b>\$14,239</b>	<b>\$24,418</b>	<b>\$30,850</b>	<b>\$30,850</b>	<b>\$20,550</b>

# BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

## 155 Ella W. Sharp Endowment Fund

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>Revenues</b>	-\$32,465	-\$1,641	\$30,850	\$30,850	\$30,550
<b>Expenses</b>	\$14,239	\$24,418	\$30,850	\$30,850	\$20,550
<b>Revenues Over/(Under) Expenses</b>	-\$46,704	-\$26,059	\$0	\$0	\$10,000
<b>Beginning Fund Balance</b>	\$1,147,544	\$1,100,840	\$1,074,780	\$1,074,780	\$1,074,780
<b>Ending Fund Balance</b>	\$1,100,840	\$1,074,780	\$1,074,780	\$1,074,780	\$1,084,780

# 160 - Lloyd E. Mount Endowment Fund

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

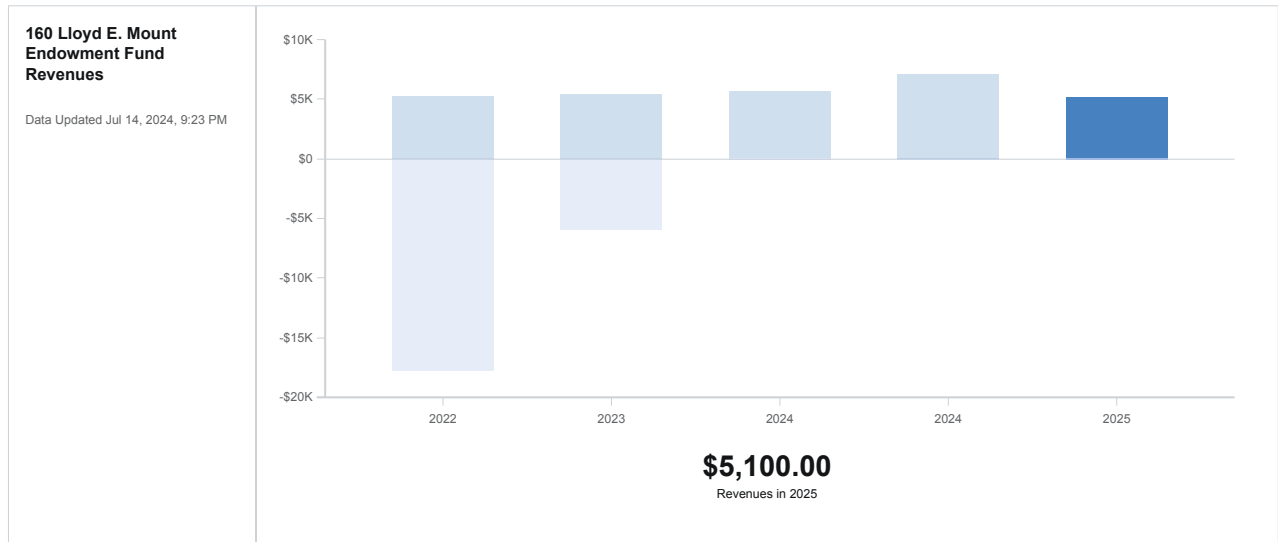
The Lloyd E. Mount Endowment Fund is used to account for money received from the estate of Lloyd E. Mount. It was established indirectly on April 18, 2017, with the distribution receipt from the trust.

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 the park entertainment or education for public benefit.”

## ANALYSIS

There are no significant increases or decreases in the fiscal year 2024/25 from the previous year.

## BUDGET SUMMARY - REVENUES



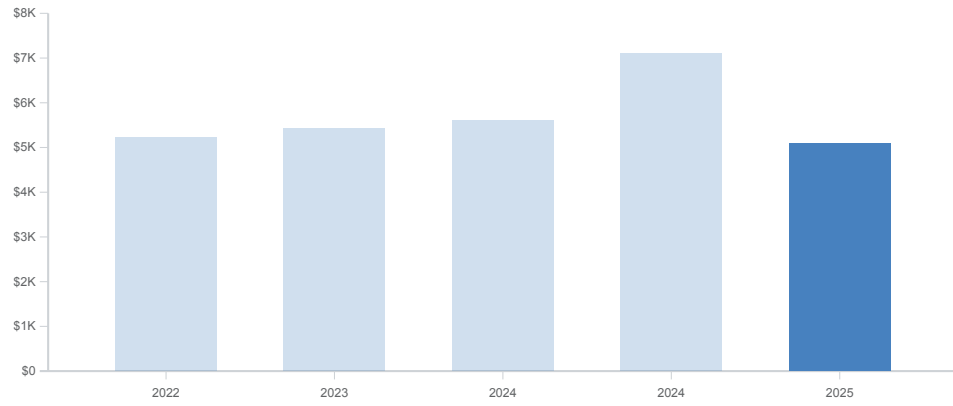
160 Lloyd E. Mount Endowment Fund Revenues

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>FINES AND FORFEITS</b>	\$5,232	\$5,345	\$5,500	\$7,000	\$5,000
<b>INVESTMENT INCOME</b>	-\$17,711	-\$6,002	\$100	\$100	\$100
<b>TOTAL</b>	<b>-\$12,479</b>	<b>-\$658</b>	<b>\$5,600</b>	<b>\$7,100</b>	<b>\$5,100</b>

## BUDGET SUMMARY - EXPENSES

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

Data Updated Jul 14, 2024, 9:23 PM



**\$5,100.00**  
Expenses in 2025

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

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>TRANSFERS OUT</b>					
OTHER FINANCING USES	\$5,237	\$5,411	\$5,600	\$7,100	\$5,100
<b>TRANSFERS OUT TOTAL</b>	<b>\$5,237</b>	<b>\$5,411</b>	<b>\$5,600</b>	<b>\$7,100</b>	<b>\$5,100</b>
<b>TOTAL</b>	<b>\$5,237</b>	<b>\$5,411</b>	<b>\$5,600</b>	<b>\$7,100</b>	<b>\$5,100</b>

**BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE**

**160 Lloyd E. Mount Endowment Fund**

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>Revenues</b>	-\$12,479	-\$658	\$5,600	\$7,100	\$5,100
<b>Expenses</b>	\$5,237	\$5,411	\$5,600	\$7,100	\$5,100
<b>Revenues Over/(Under) Expenses</b>	-\$17,716	-\$6,069	\$0	\$0	\$0
<b>Beginning Fund Balance</b>	\$304,321	\$286,605	\$280,536	\$280,536	\$280,536
<b>Ending Fund Balance</b>	\$286,605	\$280,536	\$280,536	\$280,536	\$280,536

# **Special Revenue Funds**

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

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# 202 - Major Street Fund

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The Major Street Fund is to control the expenditure of motor fuel taxes which are earmarked by law and the State Constitution for street and highway purposes. The Major Street Fund was established on July 1, 1972, as required by Act 51 of the Public Acts of 1951, as amended.

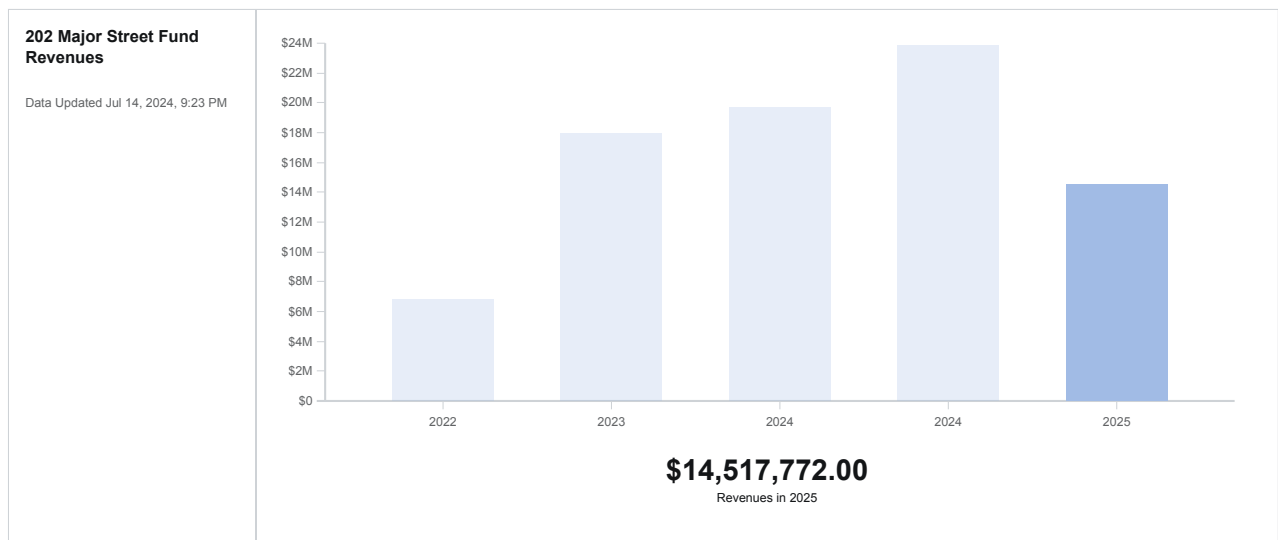
This fund is to be used:

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.

## SIGNIFICANT PROGRAM NOTES

None noted.

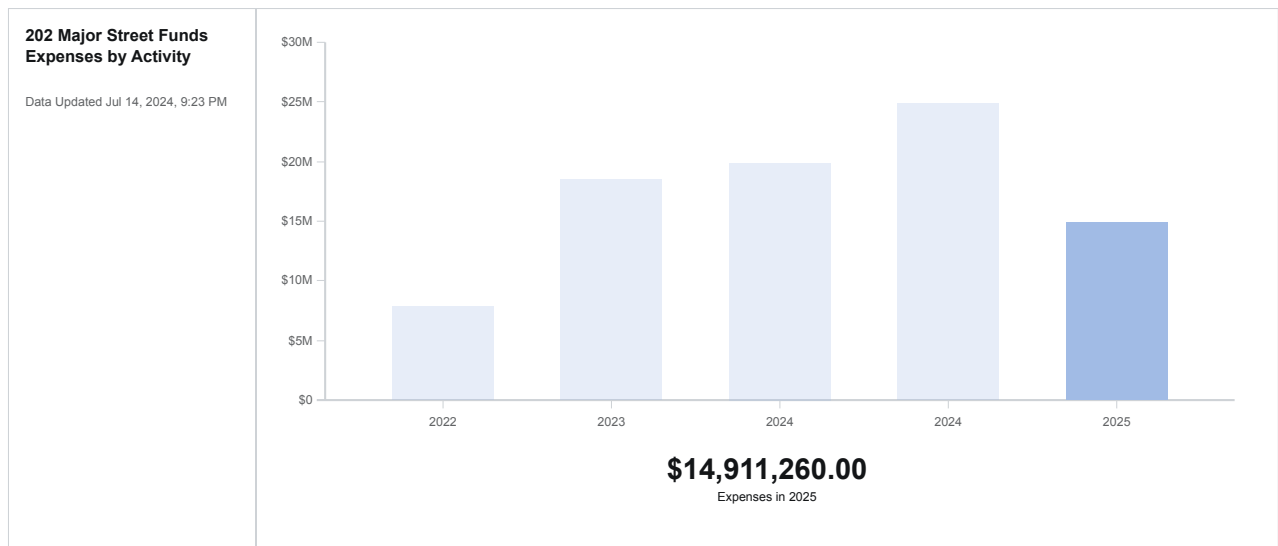
## BUDGET SUMMARY - REVENUES



**202 Major Street Fund Revenues**

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>REVENUE</b>					
FEDERAL GRANTS	\$2,038,947	\$12,736,150	\$13,447,756	\$17,052,036	\$6,916,558
STATE REVENUE SHARING	\$3,735,838	\$3,907,498	\$3,424,972	\$3,830,130	\$3,728,424
STATE GRANTS	\$0	\$300,000	\$300,000	\$450,000	\$300,000
LICENSES AND PERMITS	\$150,663	\$160,622	\$132,000	\$132,000	\$132,000
MISCELLANEOUS	\$117,447	\$24,157	\$17,000	\$63,000	\$40,000
CONTRIBUTIONS FROM LOCAL UNITS	\$20,963	\$15,491	\$20,000	\$15,000	\$20,000
INVESTMENT INCOME	\$13,497	\$35,236	\$5,000	\$16,000	\$5,000
<b>REVENUE TOTAL</b>	<b>\$6,077,354</b>	<b>\$17,179,153</b>	<b>\$17,346,728</b>	<b>\$21,558,166</b>	<b>\$11,141,982</b>
<b>TRANSFERS IN</b>					
CONTRIBUTIONS FROM OTHER FUNDS	\$756,363	\$720,769	\$2,306,862	\$2,336,036	\$3,375,790
<b>TRANSFERS IN TOTAL</b>	<b>\$756,363</b>	<b>\$720,769</b>	<b>\$2,306,862</b>	<b>\$2,336,036</b>	<b>\$3,375,790</b>
<b>TOTAL</b>	<b>\$6,833,717</b>	<b>\$17,899,922</b>	<b>\$19,653,590</b>	<b>\$23,894,202</b>	<b>\$14,517,772</b>

**BUDGET SUMMARY - EXPENSES**



**202 Major Street Funds Expenses by Activity**

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>PUBLIC WORKS</b>					
STATE HIGHWAY CONSTRUCTION	\$3,259,330	\$13,928,459	\$14,667,458	\$19,424,715	\$9,353,078
STREET & BRIDGE CONSTRUCTION	\$2,178,505	\$2,406,816	\$2,135,607	\$2,710,493	\$2,594,746
TRAFFIC SERVICES	\$784,149	\$627,432	\$771,819	\$707,545	\$742,921
STREET & BRIDGE MAINTENANCE	\$555,785	\$443,737	\$866,253	\$717,528	\$817,533
WINTER MAINTENANCE	\$279,149	\$208,575	\$409,700	\$300,927	\$393,161
TRUNKLINE MAINTENANCE	\$111,401	\$92,793	\$224,972	\$230,130	\$228,424
<b>PUBLIC WORKS TOTAL</b>	<b>\$7,168,320</b>	<b>\$17,707,812</b>	<b>\$19,075,809</b>	<b>\$24,091,338</b>	<b>\$14,129,863</b>
<b>MISCELLANEOUS</b>					
TRANFERS TO OTHER FUNDS	\$696,672	\$773,333	\$773,952	\$770,120	\$781,397
<b>MISCELLANEOUS TOTAL</b>	<b>\$696,672</b>	<b>\$773,333</b>	<b>\$773,952</b>	<b>\$770,120</b>	<b>\$781,397</b>
<b>TOTAL</b>	<b>\$7,864,991</b>	<b>\$18,481,145</b>	<b>\$19,849,761</b>	<b>\$24,861,458</b>	<b>\$14,911,260</b>

**BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE**

**202 Major Street Fund**

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>Revenues</b>	\$6,833,717	\$17,899,922	\$19,653,590	\$23,894,202	\$14,517,772

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>Expenses</b>	\$7,864,991	\$18,481,145	\$19,849,761	\$24,861,458	\$14,911,260
<b>Revenues Over/(Under) Expenses</b>	-\$1,031,275	-\$581,223	-\$196,171	-\$967,256	-\$393,488
<b>Beginning Fund Balance</b>	\$3,111,740	\$2,080,465	\$1,499,242	\$1,499,242	\$531,986
<b>Ending Fund Balance</b>	\$2,080,465	\$1,499,242	\$1,303,071	\$531,986	\$138,498

# 203 - Local Street Fund

Fiscal Year 2024/25 Annual Budget

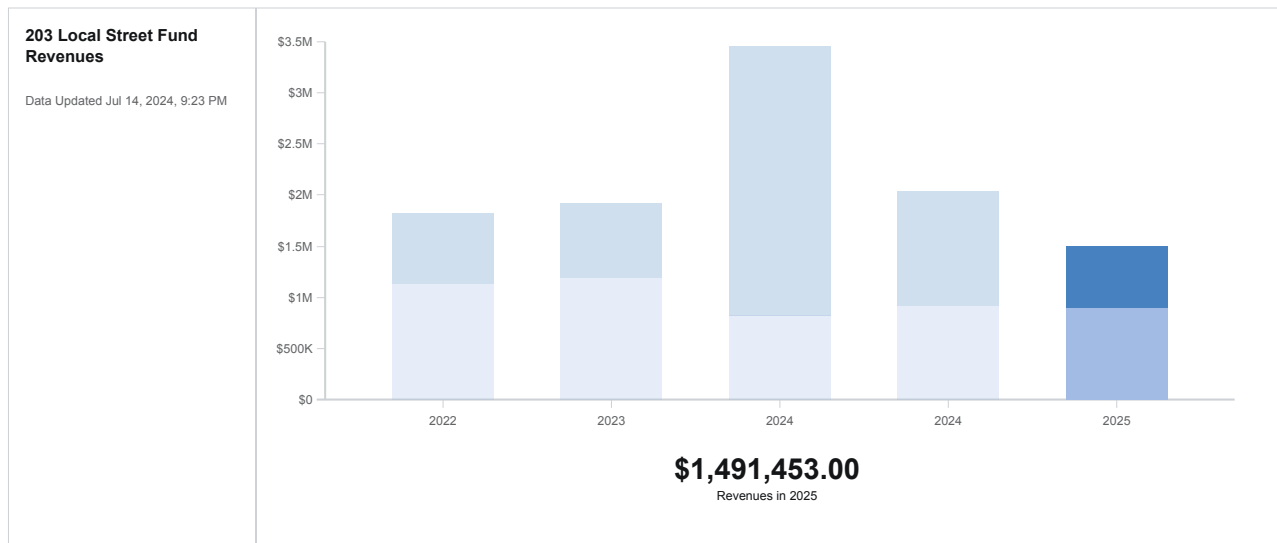
## OVERVIEW

The Local Street Fund is to control the expenditure of motor fuel taxes which are earmarked by law and the State Constitution for street and highway purposes. The Local Street Fund was established on July 1, 1972, as required by Act 51 of the Public Acts of 1951, as amended.

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.

## BUDGET SUMMARY - REVENUES

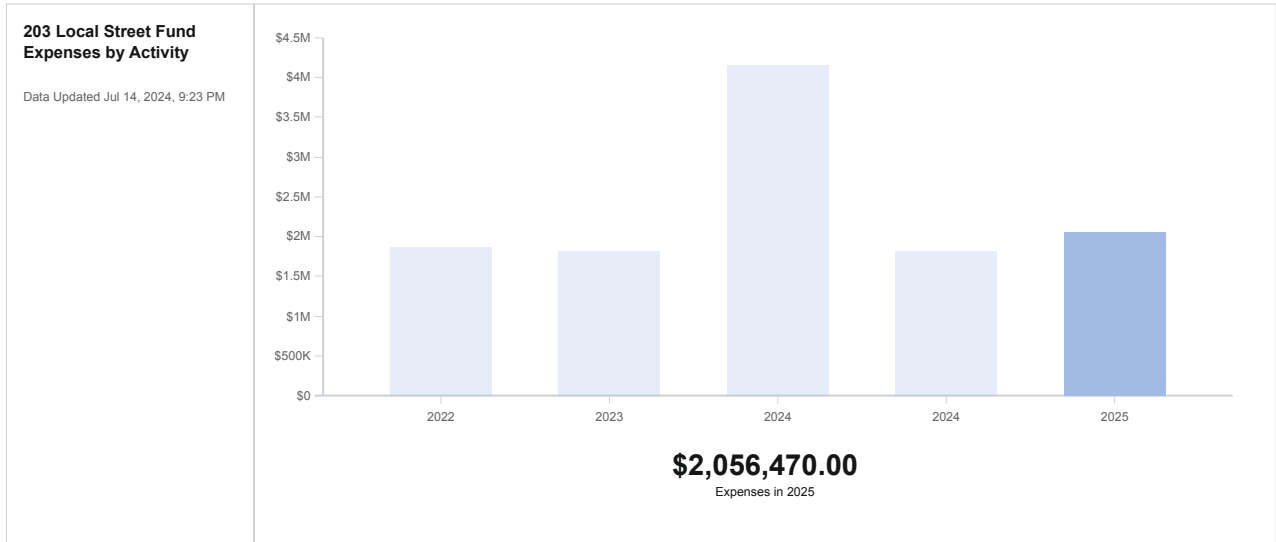


### 203 Local Street Fund Revenues

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>TRANSFERS IN</b>					
CONTRIBUTIONS FROM OTHER FUNDS	\$687,273	\$735,507	\$2,632,959	\$1,117,465	\$597,848
<b>TRANSFERS IN TOTAL</b>	<b>\$687,273</b>	<b>\$735,507</b>	<b>\$2,632,959</b>	<b>\$1,117,465</b>	<b>\$597,848</b>
<b>REVENUE</b>					
STATE REVENUE SHARING	\$1,093,151	\$1,119,809	\$820,000	\$870,000	\$870,000
INVESTMENT INCOME	\$6,328	\$67,442	\$8,500	\$47,210	\$23,605
MISCELLANEOUS	\$32,815	\$0	\$0	\$0	\$0

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
REVENUE TOTAL	\$1,132,294	\$1,187,251	\$828,500	\$917,210	\$893,605
TOTAL	\$1,819,567	\$1,922,758	\$3,461,459	\$2,034,675	\$1,491,453

## **BUDGET SUMMARY - EXPENSES**



### **203 Local Street Fund Expenses by Activity**

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>PUBLIC WORKS</b>					
STREET & BRIDGE CONSTRUCTION	\$1,081,444	\$1,081,023	\$3,024,035	\$880,489	\$940,136
STREET & BRIDGE MAINTENANCE	\$547,540	\$567,068	\$717,977	\$656,876	\$755,430
WINTER MAINTENANCE	\$151,931	\$86,807	\$248,359	\$175,525	\$240,897
TRAFFIC SERVICES	\$742	\$780	\$84,689	\$16,000	\$33,332
<b>PUBLIC WORKS TOTAL</b>	<b>\$1,781,656</b>	<b>\$1,735,678</b>	<b>\$4,075,060</b>	<b>\$1,728,890</b>	<b>\$1,969,795</b>
<b>MISCELLANEOUS</b>					
TRANFERS TO OTHER FUNDS	\$89,322	\$87,279	\$87,821	\$87,836	\$86,675
<b>MISCELLANEOUS TOTAL</b>	<b>\$89,322</b>	<b>\$87,279</b>	<b>\$87,821</b>	<b>\$87,836</b>	<b>\$86,675</b>
<b>TOTAL</b>	<b>\$1,870,978</b>	<b>\$1,822,957</b>	<b>\$4,162,881</b>	<b>\$1,816,726</b>	<b>\$2,056,470</b>

## **BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE**

### **203 Local Street Fund**

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>Revenues</b>	\$1,819,567	\$1,922,758	\$3,461,459	\$2,034,675	\$1,491,453
<b>Expenses</b>	\$1,870,978	\$1,822,957	\$4,162,881	\$1,816,726	\$2,056,470
<b>Revenues Over/(Under) Expenses</b>	-\$51,411	\$99,802	-\$701,422	\$217,949	-\$565,017
<b>Beginning Fund Balance</b>	\$1,746,883	\$1,695,472	\$1,795,274	\$1,795,274	\$2,013,223
<b>Ending Fund Balance</b>	\$1,695,472	\$1,795,274	\$1,093,852	\$2,013,223	\$1,448,206

# 208 - Ella W. Sharp Park Operating Fund

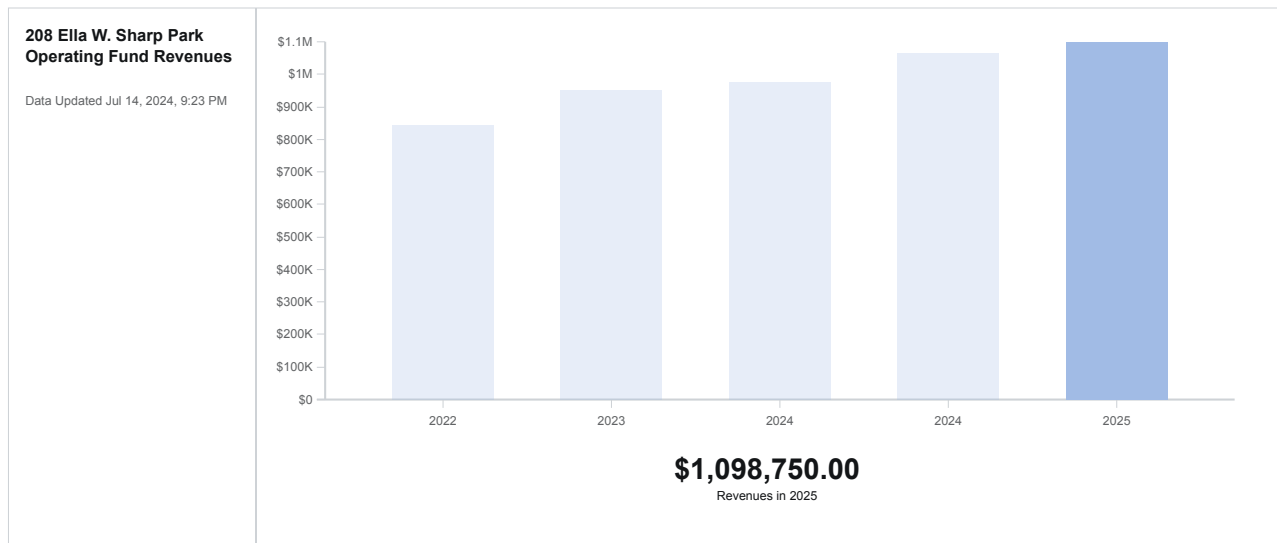
Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The Ella W. Sharp Park Operating Fund is to record the revenues and expenditures related to operating and maintaining the Ella W. Sharp Park Golf Course and Ella W. Sharp Park. The fund was established indirectly on December 15, 1970, by a City Council resolution that 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".

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 (155) 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 is located within the Park.

## BUDGET SUMMARY - REVENUES

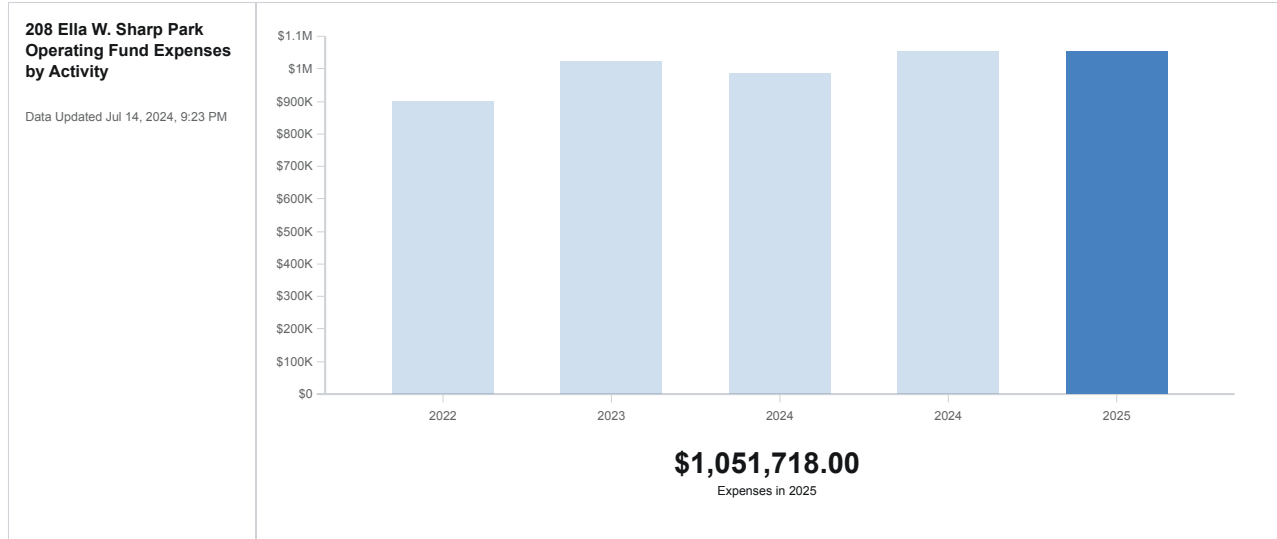


### 208 Ella W. Sharp Park Operating Fund Revenues by Activity

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>NO DEPARTMENT</b>					
NO DEPARTMENT	\$541,972	\$596,367	\$632,500	\$632,500	\$640,350
<b>NO DEPARTMENT TOTAL</b>	<b>\$541,972</b>	<b>\$596,367</b>	<b>\$632,500</b>	<b>\$632,500</b>	<b>\$640,350</b>
<b>RECREATION &amp; CULTURE</b>					
PARKS & FACILITIES MAINTENANCE	\$184,475	\$237,305	\$211,450	\$310,100	\$314,650
MINI-GOLF COURSE	\$75,792	\$76,026	\$86,500	\$76,500	\$97,500
GOLF PRACTICE CENTER	\$41,101	\$42,575	\$45,000	\$46,125	\$46,250

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
RECREATION & CULTURE TOTAL	\$301,368	\$355,906	\$342,950	\$432,725	\$458,400
<b>MISCELLANEOUS</b>					
ELLA W. SHARP ENDOWMENT	\$0	\$240	\$0	\$0	\$0
MISCELLANEOUS TOTAL	\$0	\$240	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$843,341</b>	<b>\$952,512</b>	<b>\$975,450</b>	<b>\$1,065,225</b>	<b>\$1,098,750</b>

## **BUDGET SUMMARY - EXPENSES**



### 208 Ella W. Sharp Park Operating Fund Expenses by Activity

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>RECREATION &amp; CULTURE</b>					
PARKS & RECREATION	\$676,554	\$745,936	\$681,276	\$727,324	\$730,475
PARKS & FACILITIES MAINTENANCE	\$186,108	\$222,265	\$217,450	\$239,192	\$234,386
MINI-GOLF COURSE	\$18,544	\$21,635	\$45,379	\$45,379	\$45,479
GOLF PRACTICE CENTER	\$15,879	\$32,430	\$40,727	\$41,327	\$41,378
RECREATION & CULTURE TOTAL	\$897,086	\$1,022,266	\$984,832	\$1,053,222	\$1,051,718
TOTAL	\$897,086	\$1,022,266	\$984,832	\$1,053,222	\$1,051,718

## **BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE**

### 208 Ella W. Sharp Park Operating Fund

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
Revenues	\$843,341	\$952,512	\$975,450	\$1,065,225	\$1,098,750
Expenses	\$897,086	\$1,022,266	\$984,832	\$1,053,222	\$1,051,718
Revenues Over/(Under) Expenses	-\$53,745	-\$69,755	-\$9,382	\$12,003	\$47,032
Beginning Fund Balance	\$157,939	\$104,194	\$34,439	\$34,439	\$46,442
Ending Fund Balance	\$104,194	\$34,439	\$25,057	\$46,442	\$93,474

# 213 - Opioid Settlement Fund

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

This fund is to account for funds received from the settlement of national opiate litigation to hold pharmaceutical entities accountable for the opioid health epidemic. The fund was created with the approval of the budget resolution for fiscal year 2022/2023.

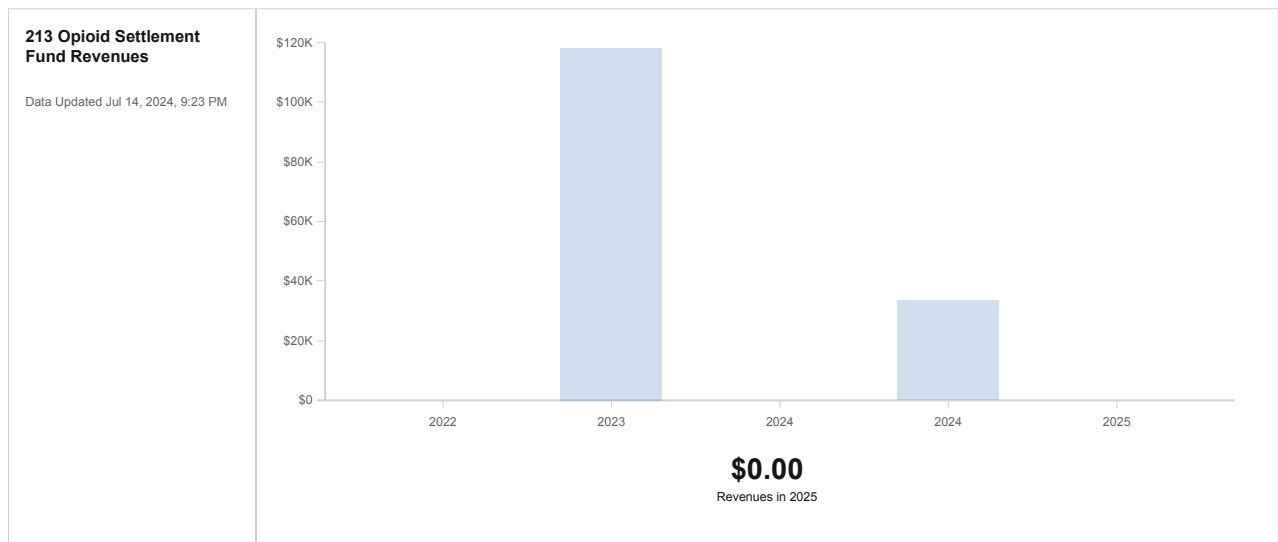
The funds will be used to further strengthen prevention reduce harms, and support recovery as critical steps to change the course of the drug overdose environment in the community.

## SIGNIFICANT PROGRAM NOTES

City Council approved the purchase of two LifePak 15 monitor/defibrillators in fiscal year 2023/2024, utilizing approximately \$89,000 from the opioid settlements received to-date. The new LifePak equipment will allow EMTs and paramedics to receive critical information and share it with the Emergency Department at Henry Ford Health in Jackson. The data sharing and continual influx of information enhances lifesaving efforts of patients in a medical crisis.

Funding additional projects to support the goals of opioid litigation is crucial for addressing the multifaceted issues surrounding opioid abuse and addiction. By investing in a diverse range of projects aimed at addressing various aspects of the opioid crisis, settlement funds can have a meaningful and lasting impact on the community affected by opioid abuse and addiction. Additional projects to meet these goals will be identified as funds become available.

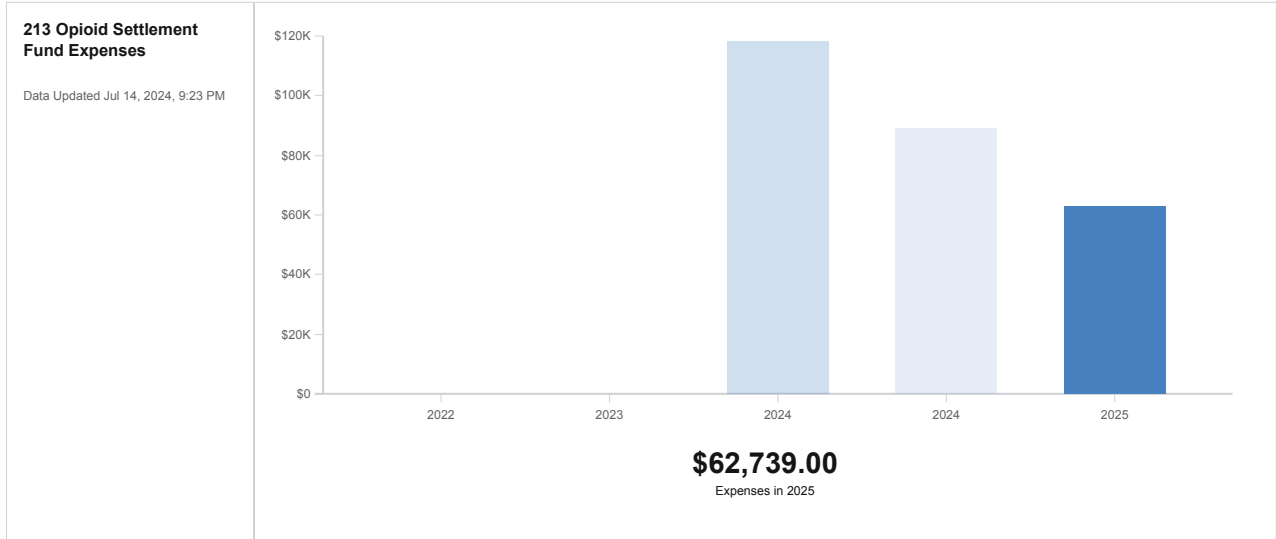
## BUDGET SUMMARY - REVENUES



213 Opioid Settlement Fund Revenue

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Proposed
<b>REVENUE</b>					
MISCELLANEOUS	\$0	\$118,176	\$0	\$33,563	\$0
<b>REVENUE TOTAL</b>	<b>\$0</b>	<b>\$118,176</b>	<b>\$0</b>	<b>\$33,563</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$0</b>	<b>\$118,176</b>	<b>\$0</b>	<b>\$33,563</b>	<b>\$0</b>

## BUDGET SUMMARY - EXPENSES



213 Opioid Settlement Fund Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Proposed
<b>EXPENDITURES</b>					
MATERIAL AND SUPPLIES	\$0	\$0	\$118,175	\$0	\$62,739
<b>EXPENDITURES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$118,175</b>	<b>\$0</b>	<b>\$62,739</b>
<b>TRANSFERS OUT</b>					
OTHER FINANCING USES	\$0	\$0	\$0	\$89,000	\$0
<b>TRANSFERS OUT TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$89,000</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$118,175</b>	<b>\$89,000</b>	<b>\$62,739</b>

## BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

213 Opioid Settlement Fund

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
Revenues	-	\$118,176	-	\$33,563	\$0
Expenses	-	-	\$118,175	\$89,000	\$62,739
Revenues Over/(Under) Expenses	\$0	\$118,176	-\$118,175	-\$55,437	-\$62,739
Beginning Fund Balance	\$0	\$0	\$118,176	\$118,176	\$62,739
Ending Fund Balance	\$0	\$118,176	\$1	\$62,739	\$0

# 218 - Affordable Housing Development Fund

Fiscal Year 2024/25 Annual Budget

## **OVERVIEW**

The Affordable Housing Development Fund is to account for a \$4.5 million allocation of the city's American Rescue Plan Act funding which was approved by Congress and signed by the President on March 11, 2021. The fund was adopted by the City Council on November 23, 2021, under Ordinance No. 2021-14.

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.

Examples of initiatives include:

**Homeless and Other Outreach:** City Council approved funding for emergency hotel assistance for homeless individuals and families in December 2022, with allocations totaling \$208,720 for temporary hotel rooms, sleeping bags, and the Residents in Action contract.

**Expanded Rehabilitation:** This program, recommended by the Affordable Housing Development Board, received funding approval from City Council on March 21, 2023. Program guidelines were approved on October 24, 2023, with the official program launch in late fall of 2023.

**100 Homes Program:** Also recommended by the Affordable Housing Development Board, funding for this program was approved by City Council on March 21, 2023. Program guidelines were approved on June 13, 2023, and the program officially launched in the late fall of 2023.

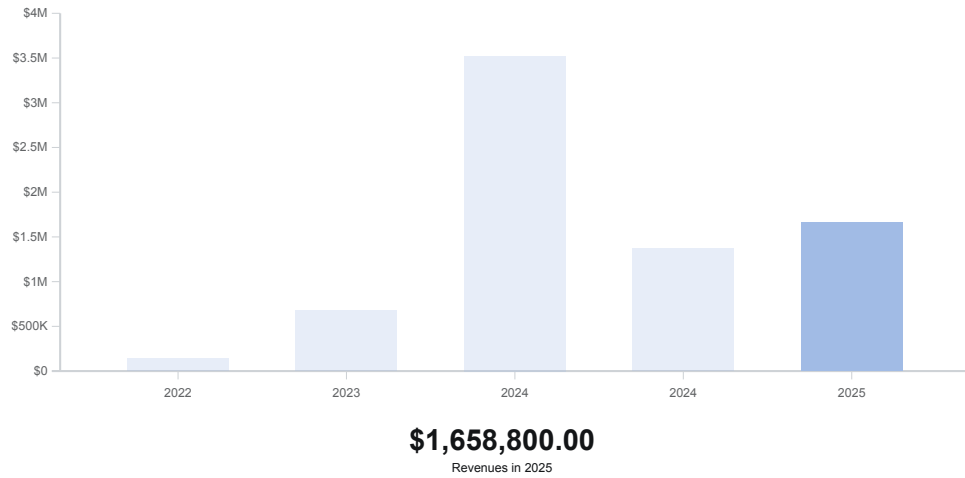
## **SIGNIFICANT PROGRAM NOTES**

None noted.

## **BUDGET SUMMARY - REVENUES**

**218 Affordable Housing Development Fund Revenues**

Data Updated Jul 14, 2024, 9:23 PM



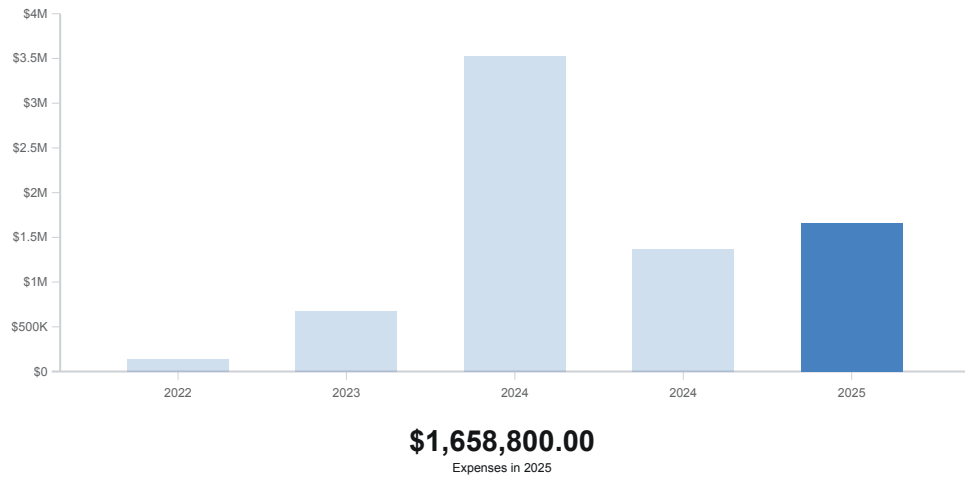
**218 Affordable Housing Development Fund Revenues**

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>FEDERAL GRANTS</b>	\$134,540	\$678,325	\$3,519,760	\$1,366,531	\$1,658,800
<b>TOTAL</b>	<b>\$134,540</b>	<b>\$678,325</b>	<b>\$3,519,760</b>	<b>\$1,366,531</b>	<b>\$1,658,800</b>

**BUDGET SUMMARY - EXPENSES**

**218 Affordable Housing Development Fund Expenses**

Data Updated Jul 14, 2024, 9:23 PM



**218 Affordable Housing Development Fund Expenses**

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
CONTRACTUAL AND OTHER	\$134,540	\$678,325	\$3,519,760	\$1,366,531	\$1,658,800
<b>EXPENDITURES TOTAL</b>	<b>\$134,540</b>	<b>\$678,325</b>	<b>\$3,519,760</b>	<b>\$1,366,531</b>	<b>\$1,658,800</b>
<b>TOTAL</b>	<b>\$134,540</b>	<b>\$678,325</b>	<b>\$3,519,760</b>	<b>\$1,366,531</b>	<b>\$1,658,800</b>

**BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE**

218 Affordable Housing Development Fund

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>Revenues</b>	\$134,540	\$678,325	\$3,519,760	\$1,366,531	\$1,658,800
<b>Expenses</b>	\$134,540	\$678,325	\$3,519,760	\$1,366,531	\$1,658,800
<b>Revenues Over/(Under) Expenses</b>	\$0	\$0	\$0	\$0	\$0
<b>Beginning Fund Balance</b>	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance</b>	\$0	\$0	\$0	\$0	\$0

# 245 - Public Improvement Fund

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

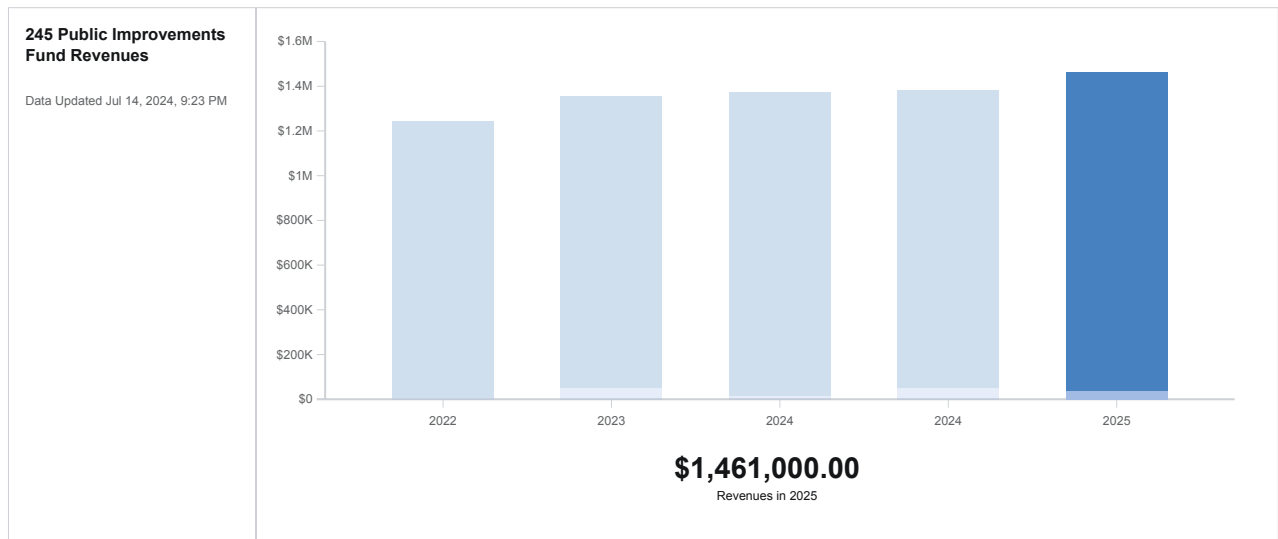
The Public Improvement Fund was established to account for tax revenue set aside for municipal public improvements. As provided for Section 14.1 of the City Charter, the “annual tax levy shall not exceed...two mills for public improvements upon the taxable value of all real and personal property subject to taxation in the city...”

The 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 the revised Charter, however, redefined the definition of “public improvement” to specifically exclude “the acquisition of any vehicle, including a fire apparatus...”

## SIGNIFICANT PROGRAM NOTES

There are no significant increases or decreases from the previous year in fiscal year 2024/25.

## BUDGET SUMMARY - REVENUES

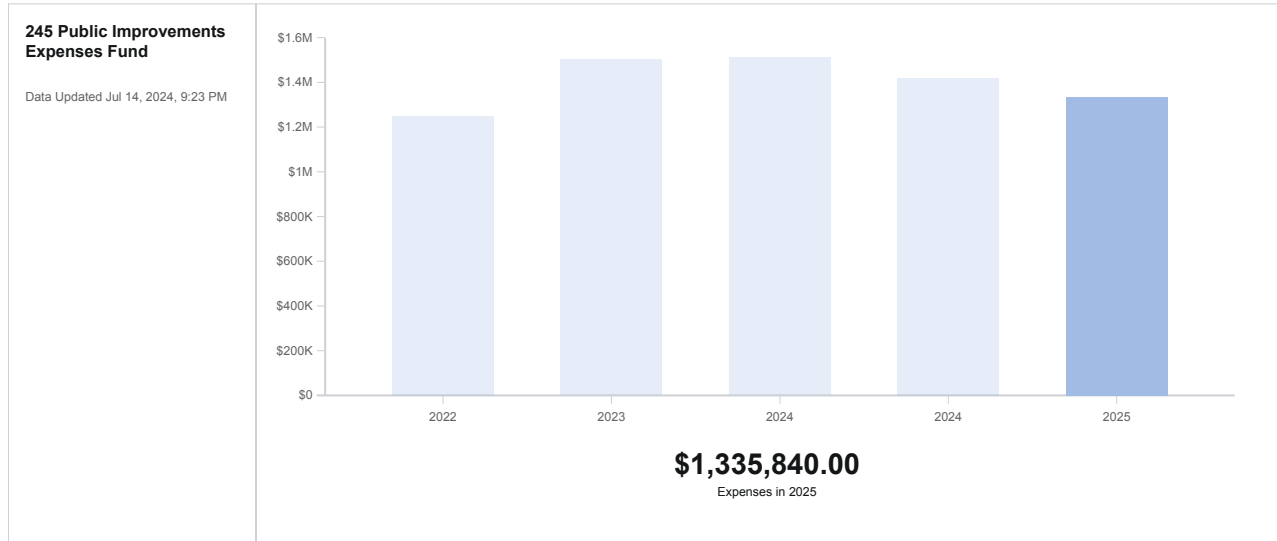


245 Public Improvements Fund Revenues

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>PROPERTY TAXES</b>					
PROPERTY TAXES	\$1,131,418	\$1,193,918	\$1,265,000	\$1,240,000	\$1,335,000

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
LOCAL COM STAB SHARE TAX	\$98,390	\$102,484	\$85,000	\$85,000	\$85,000
PAYMENT IN LIEU OF TAXES	\$6,024	\$6,086	\$6,000	\$6,000	\$6,000
PROPERTY TAXES TOTAL	<b>\$1,235,832</b>	<b>\$1,302,489</b>	<b>\$1,356,000</b>	<b>\$1,331,000</b>	<b>\$1,426,000</b>
<b>INVESTMENT INCOME</b>					
INTEREST	\$6,049	\$50,536	\$15,000	\$50,000	\$35,000
INVESTMENT INCOME TOTAL	<b>\$6,049</b>	<b>\$50,536</b>	<b>\$15,000</b>	<b>\$50,000</b>	<b>\$35,000</b>
TOTAL	<b>\$1,241,881</b>	<b>\$1,353,025</b>	<b>\$1,371,000</b>	<b>\$1,381,000</b>	<b>\$1,461,000</b>

## **BUDGET SUMMARY - EXPENSES**



### 245 Public Improvements Fund Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>TRANSFERS OUT</b>					
OTHER FINANCING USES	\$1,223,633	\$1,501,298	\$1,511,115	\$1,416,949	\$1,335,840
TRANSFERS OUT TOTAL	<b>\$1,223,633</b>	<b>\$1,501,298</b>	<b>\$1,511,115</b>	<b>\$1,416,949</b>	<b>\$1,335,840</b>
<b>EXPENDITURES</b>					
CAPITAL OUTLAY	\$26,980	\$0	\$0	\$0	\$0
EXPENDITURES TOTAL	<b>\$26,980</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
TOTAL	<b>\$1,250,612</b>	<b>\$1,501,298</b>	<b>\$1,511,115</b>	<b>\$1,416,949</b>	<b>\$1,335,840</b>

## **BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE**

### 245 Public Improvement Fund

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
Revenues	\$1,241,881	\$1,353,025	\$1,371,000	\$1,381,000	\$1,461,000
Expenses	\$1,250,612	\$1,501,298	\$1,511,115	\$1,416,949	\$1,335,840
Revenues Over/(Under) Expenses	-\$8,731	-\$148,273	-\$140,115	-\$35,949	\$125,160
Beginning Fund Balance	\$485,785	\$477,054	\$328,781	\$328,781	\$292,832
Ending Fund Balance	\$477,054	\$328,781	\$188,666	\$292,832	\$417,992

## 246 - Cortland St. Redevelopment Projects Fund

Fiscal Year 2024/25 Annual Budget

### **OVERVIEW**

The Cortland St. Redevelopment Projects Fund was established to separately account for the redevelopment of 135 W. Cortland Street (Vermeulen's) and 145 W. Cortland Street (Masonic Temple). The fund was formally established on May 29, 2018, with the adoption of the budget resolution.

Redevelopment funds were initially paid for by the city's General Fund (101) and captured brownfield funds from previous brownfield projects held in the city's Local Site Remediation Revolving fund (643).

In December 2020, Jackson School of the Arts purchased the property at 135 W. Cortland Street, offering programs for all ages in the visual and performing arts. Proceeds from the sale were deposited back into the fund to support further redevelopment efforts at 145 W. Cortland Street.

Total appropriations approved by the City Council of \$4.066 million from the American Rescue Plan Act – State and Local Fiscal Recovery Funds, are being utilized to create a food incubator, community kitchen, and job training program at 145 W. Cortland. The final phase of this project is scheduled to begin Spring 2024 and will take approximately 15-18 months to complete.

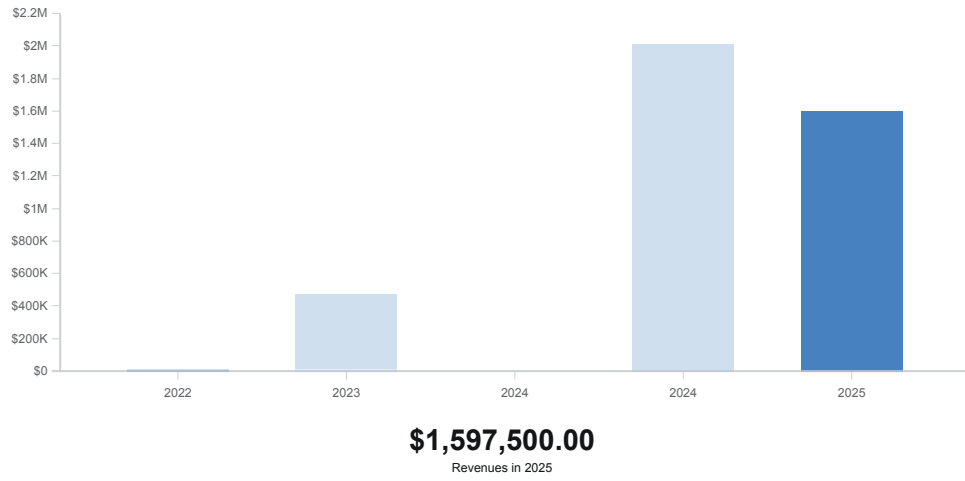
### **SIGNIFICANT PROGRAM NOTES**

Costs associated with completing the last phase of the 145 W. Cortland Street project are budgeted in the upcoming fiscal year. It is essential to ensure the budget allocation is sufficient to cover all necessary expenses to successfully complete this project.

### **BUDGET SUMMARY - REVENUES**

**246 Cortland St. Redevelopment Project Fund Revenue**

Data Updated Jul 14, 2024, 9:23 PM



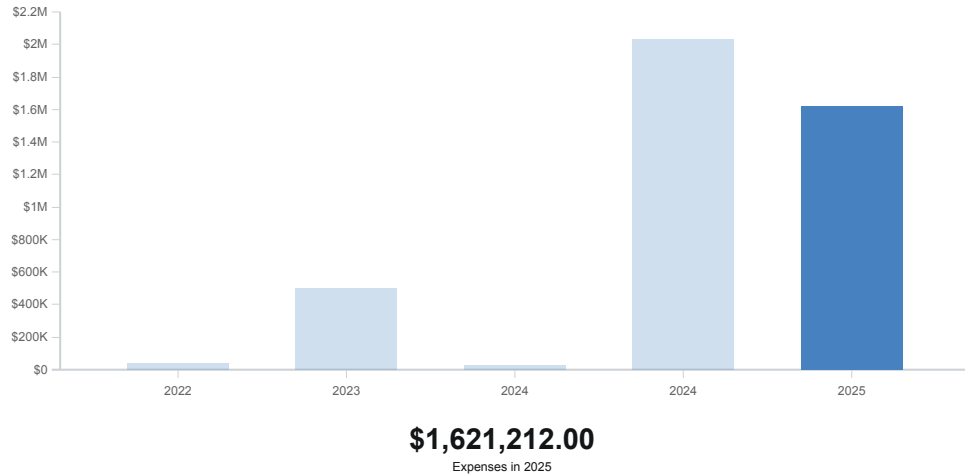
**246 Cortland St. Redevelopment Project Fund Revenues**

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>FEDERAL GRANTS</b>	\$9,796	\$464,435	\$0	\$2,000,000	\$1,592,500
<b>INVESTMENT INCOME</b>	\$405	\$11,073	\$500	\$8,000	\$5,000
<b>TOTAL</b>	<b>\$10,201</b>	<b>\$475,508</b>	<b>\$500</b>	<b>\$2,008,000</b>	<b>\$1,597,500</b>

**BUDGET SUMMARY - EXPENSES**

**246 Cortland St. Redevelopment Project Fund Expenses**

Data Updated Jul 14, 2024, 9:23 PM



**246 Cortland St. Redevelopment Project Fund Expenses**

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
CAPITAL OUTLAY	\$15,556	\$474,231	\$0	\$2,000,000	\$1,592,616
CONTRACTUAL AND OTHER	\$24,465	\$25,351	\$23,527	\$32,500	\$28,596
<b>EXPENDITURES TOTAL</b>	<b>\$40,020</b>	<b>\$499,582</b>	<b>\$23,527</b>	<b>\$2,032,500</b>	<b>\$1,621,212</b>
<b>TOTAL</b>	<b>\$40,020</b>	<b>\$499,582</b>	<b>\$23,527</b>	<b>\$2,032,500</b>	<b>\$1,621,212</b>

**BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE**

	ACTUALS		BUDGET	PROJECTED	ADOPTED	
	FY2022	FY2023	FY2024		FY2024	FY2025
<b>Revenues</b>	\$10,201	\$475,508	\$500		\$2,008,000	\$1,597,500
<b>Expenses</b>	\$40,020	\$499,582	\$23,527		\$2,032,500	\$1,621,212
<b>Revenues Over/(Under) Expenses</b>	-\$29,819	-\$24,074	-\$23,027		-\$24,500	-\$23,712
<b>Beginning Fund Balance</b>	\$464,080	\$434,261	\$410,187		\$410,187	\$385,687
<b>Ending Fund Balance</b>	\$434,261	\$410,187	\$387,160		\$385,687	\$361,975

# 249 - Building Department Fund

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

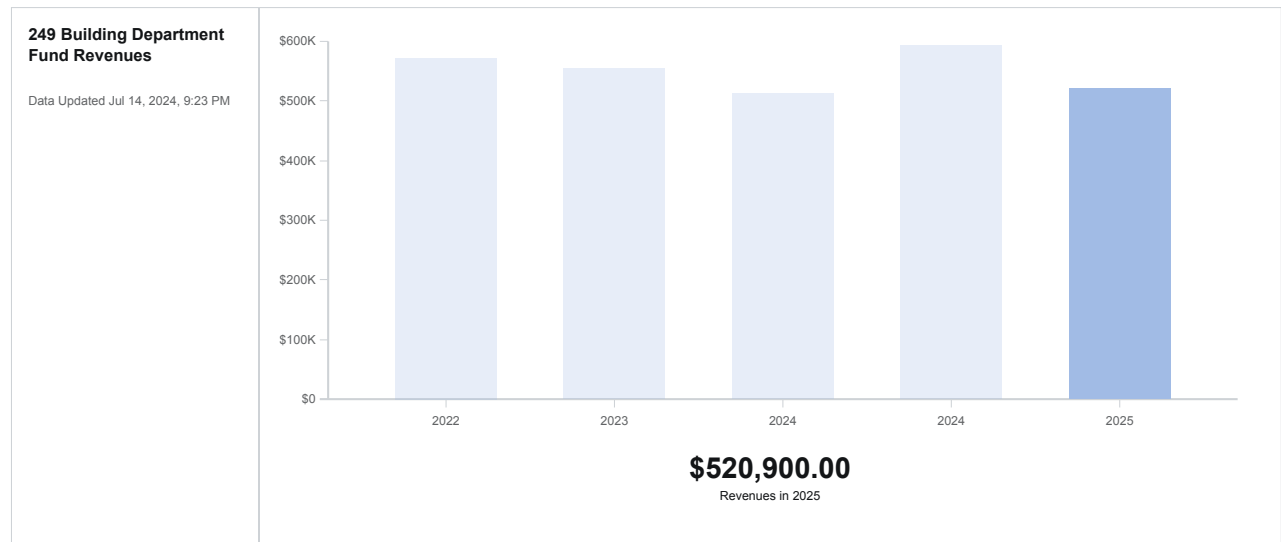
The Building Department Fund is to account for revenues earmarked for building construction code activities. This Fund is required by Public Act 230 of 1972, MCL Section 125.1522 to 125.1531, as amended by PA 245 of 1999.

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.

## SIGNIFICANT PROGRAM NOTES

None noted.

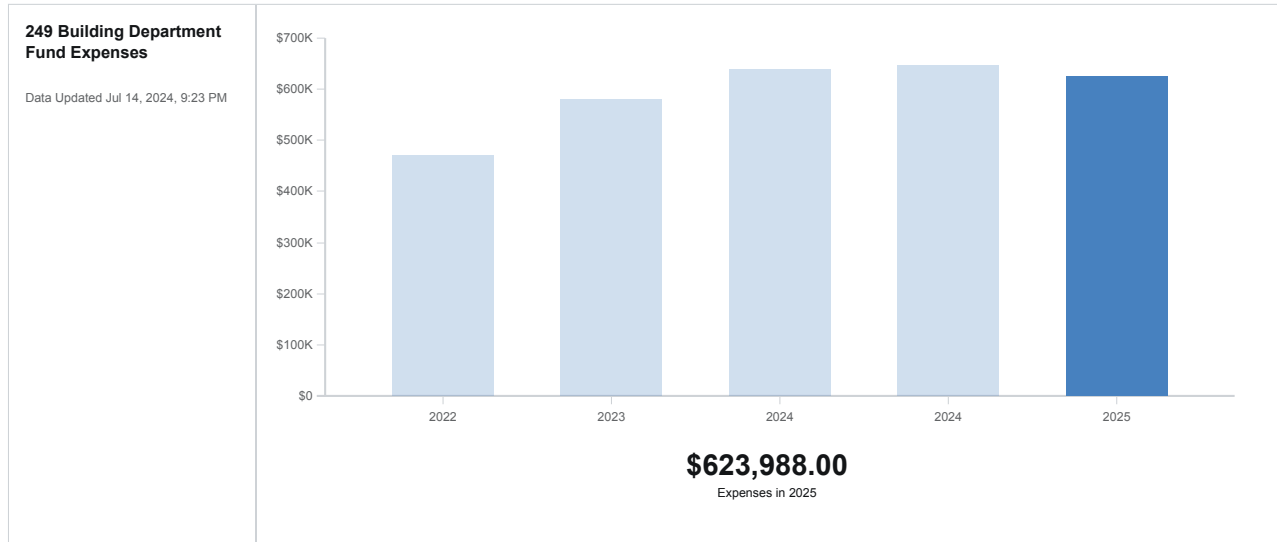
## BUDGET SUMMARY - REVENUES



249 Building Department Fund Revenues

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
LICENSES AND PERMITS	\$569,870	\$505,550	\$509,000	\$581,050	\$508,500
INVESTMENT INCOME	\$1,755	\$26,467	\$2,000	\$14,500	\$10,000
CHARGES FOR GOODS AND SERVICES	-\$401	\$21,875	\$2,400	-\$3,000	\$2,400
TOTAL	\$571,224	\$553,892	\$513,400	\$592,550	\$520,900

## **BUDGET SUMMARY - EXPENSES**



### 249 Building Department Fund Expenses

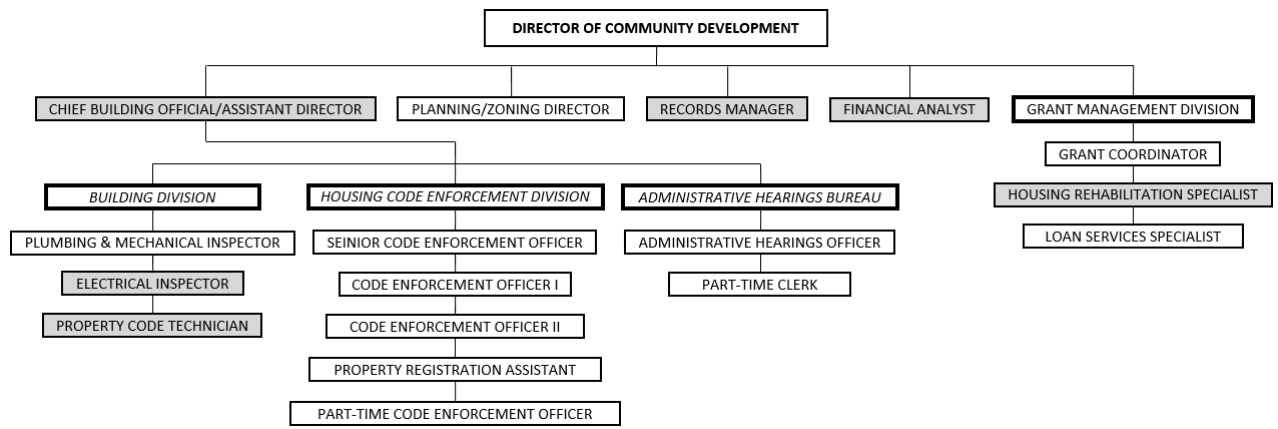
	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
PERSONAL SERVICES	\$410,518	\$499,090	\$523,850	\$547,474	\$495,449
CONTRACTUAL AND OTHER	\$35,086	\$49,500	\$59,900	\$54,524	\$93,307
MATERIAL AND SUPPLIES	\$15,256	\$22,305	\$40,500	\$35,818	\$25,800
CAPITAL OUTLAY	\$8,873	\$8,704	\$14,600	\$8,875	\$9,432
EXPENDITURES TOTAL	\$469,733	\$579,599	\$638,850	\$646,691	\$623,988
TOTAL	\$469,733	\$579,599	\$638,850	\$646,691	\$623,988

## **BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE**

### 249 Building Department Fund

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
Revenues	\$571,224	\$553,892	\$513,400	\$592,550	\$520,900
Expenses	\$469,733	\$579,599	\$638,850	\$646,691	\$623,988
Revenues Over/(Under) Expenses	\$101,491	-\$25,707	-\$125,450	-\$54,141	-\$103,088
Beginning Fund Balance	\$580,353	\$681,844	\$656,137	\$656,137	\$601,996
Ending Fund Balance	\$681,844	\$656,137	\$530,687	\$601,996	\$498,908

## **ACTIVITY PERSONNEL CHART**



## **PERSONNEL SCHEDULE**

### **Building**

<b>Position Name</b>	<b>INSPECTION</b>
<b>Allocated FTE Count</b>	
CHIEF BUILDING OFFICIAL/ASSISTANT DIRECTOR	0.7
FINANCIAL ANALYST	0.05
PROPERTY CODE TECHNICIAN	1.15
RECORDS MANAGER	0.3
HOUSING REHABILITATION SPECIALIST	0.3
ELECTRICAL INSPECTOR	1
<b>ALLOCATED FTE COUNT</b>	<b>3.5</b>

# 251 - Housing Code Enforcement Fund

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The Housing Code Enforcement Fund is used to account for revenues earmarked for housing code enforcement activities. The fund is required by Public Act 167 of 1917, MCL Section 125.521 to 125.543, as amended by PA 408 of 2009.

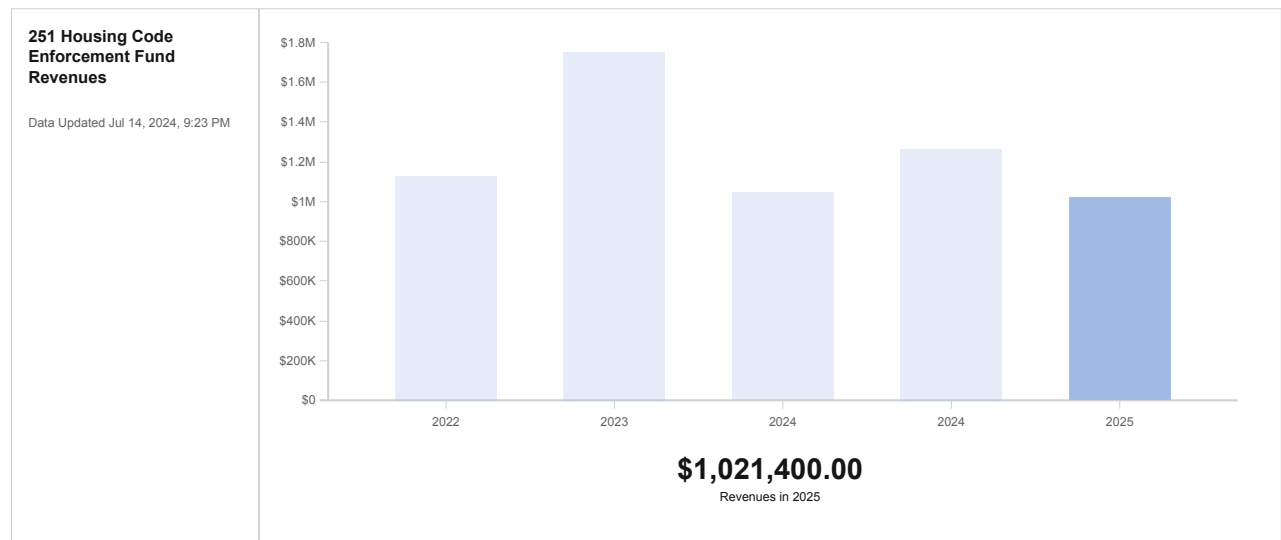
This fund is used to account for the receipts and expenditures related to the cost of operating and enforcing the housing code by the Community Development Department under the provisions of the City Ordinance Number 2012.3. This Department is responsible for the registrations of non-owner occupied residential 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" that "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.

## SIGNIFICANT PROGRAM NOTES

None noted.

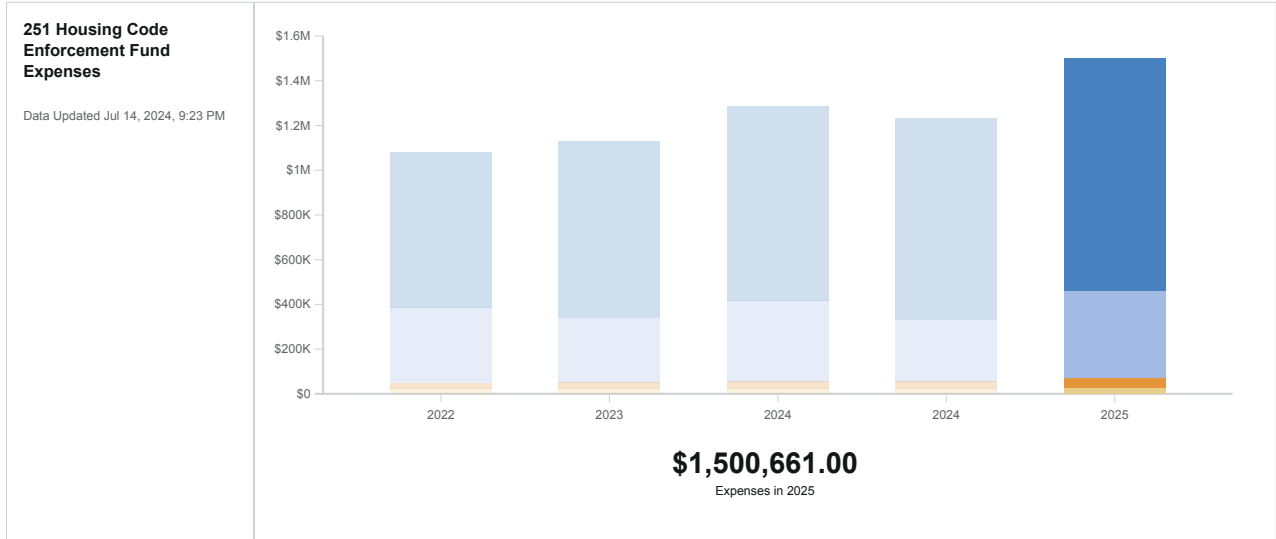
## BUDGET SUMMARY - REVENUES



251 Housing Code Enforcement Fund Revenues

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>CHARGES FOR GOODS AND SERVICES</b>	\$1,057,428	\$1,656,866	\$989,000	\$1,178,900	\$960,000
<b>MISCELLANEOUS</b>	\$66,506	\$70,377	\$52,000	\$55,400	\$51,000
<b>INVESTMENT INCOME</b>	\$4,685	\$25,841	\$4,600	\$30,000	\$10,400
<b>TOTAL</b>	<b>\$1,128,619</b>	<b>\$1,753,083</b>	<b>\$1,045,600</b>	<b>\$1,264,300</b>	<b>\$1,021,400</b>

## BUDGET SUMMARY - EXPENSES



251 Housing Code Enforcement Fund Expenses

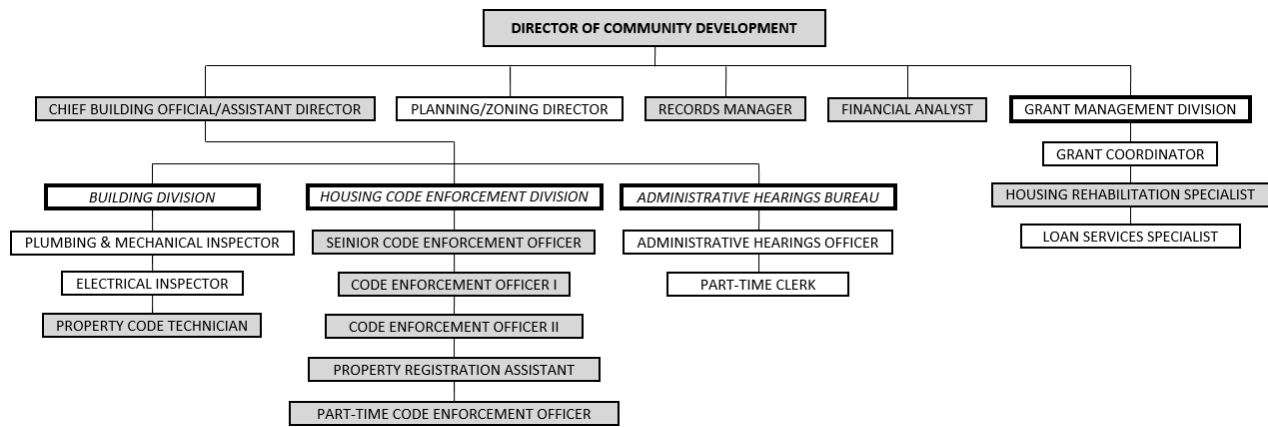
	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>PERSONAL SERVICES</b>	\$700,457	\$791,505	\$872,524	\$902,029	\$1,039,767
<b>CONTRACTUAL AND OTHER</b>	\$340,487	\$289,979	\$361,771	\$273,744	\$389,694
<b>MATERIAL AND SUPPLIES</b>	\$21,675	\$26,961	\$32,200	\$32,100	\$47,500
<b>CAPITAL OUTLAY</b>	\$22,779	\$22,848	\$24,000	\$24,878	\$23,700
<b>TOTAL</b>	<b>\$1,085,398</b>	<b>\$1,131,293</b>	<b>\$1,290,495</b>	<b>\$1,232,751</b>	<b>\$1,500,661</b>

## BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

251 Housing Code Enforcement

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>Revenues</b>	\$1,128,619	\$1,753,083	\$1,045,600	\$1,264,300	\$1,021,400
<b>Expenses</b>	\$1,085,398	\$1,131,293	\$1,290,495	\$1,232,751	\$1,500,661
<b>Revenues Over/(Under) Expenses</b>	\$43,221	\$621,790	-\$244,895	\$31,549	-\$479,261
<b>Beginning Fund Balance</b>	\$126,406	\$169,627	\$791,418	\$791,418	\$822,967
<b>Ending Fund Balance</b>	\$169,627	\$791,418	\$546,523	\$822,967	\$343,706

## PERSONNEL ACTIVITY CHART



## PERSONNEL SCHEDULE

### Housing Code Enforcement Fund

Position Name	INSPECTION
<b>Allocated FTE Count</b>	
CHIEF BUILDING OFFICIAL/ASSISTANT DIRECTOR	0.3
FINANCIAL ANALYST	0.25
PROPERTY CODE TECHNICIAN	2.7
RECORDS MANAGER	0.6
DIRECTOR OF COMMUNITY DEVELOPMENT	0.15
SENIOR CODE ENFORCEMENT OFFICER	1
CODE ENFORCEMENT OFFICER 1	3.7
PART TIME OFFICE WORKER	0.25
HOUSING REHABILITATION SPECIALIST	0.1
PART-TIME INSPECTOR	1
<b>ALLOCATED FTE COUNT</b>	<b>10.05</b>

# 252 - Building Demolitions Fund

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

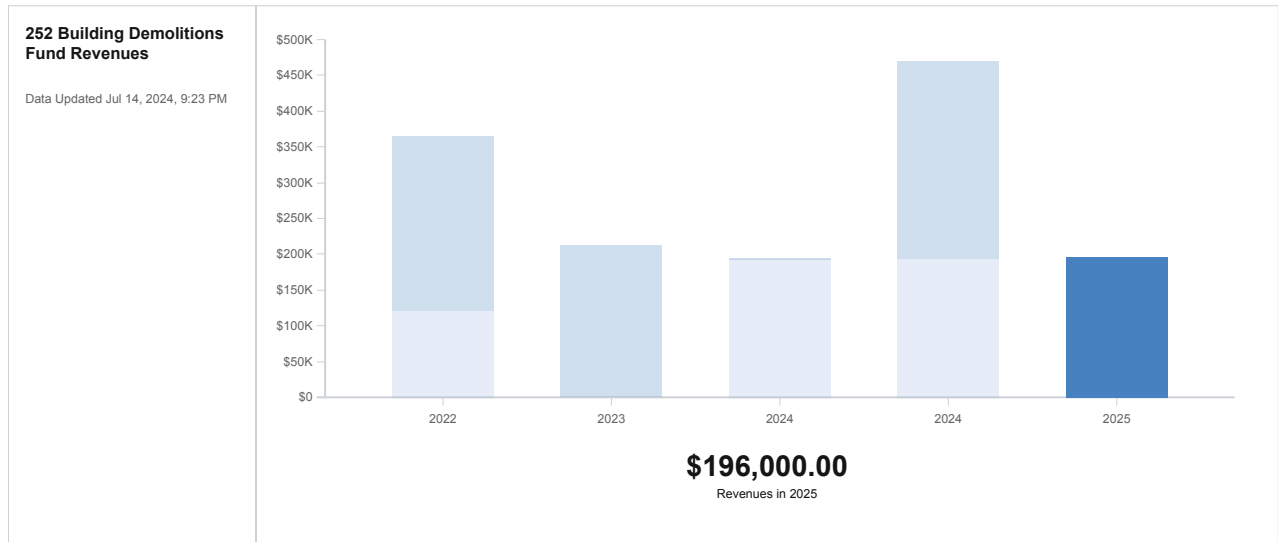
The Building Demolitions Fund is used to account for revenues earmarked for building demolition expenditures that are not otherwise funded with Brownfield Redevelopment or CDBG monies. This fund was established by a resolution adopted by the City Council on March 13, 2012.

The fund accounts 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.

## SIGNIFICANT PROGRAM NOTES

None noted.

## BUDGET SUMMARY - REVENUES

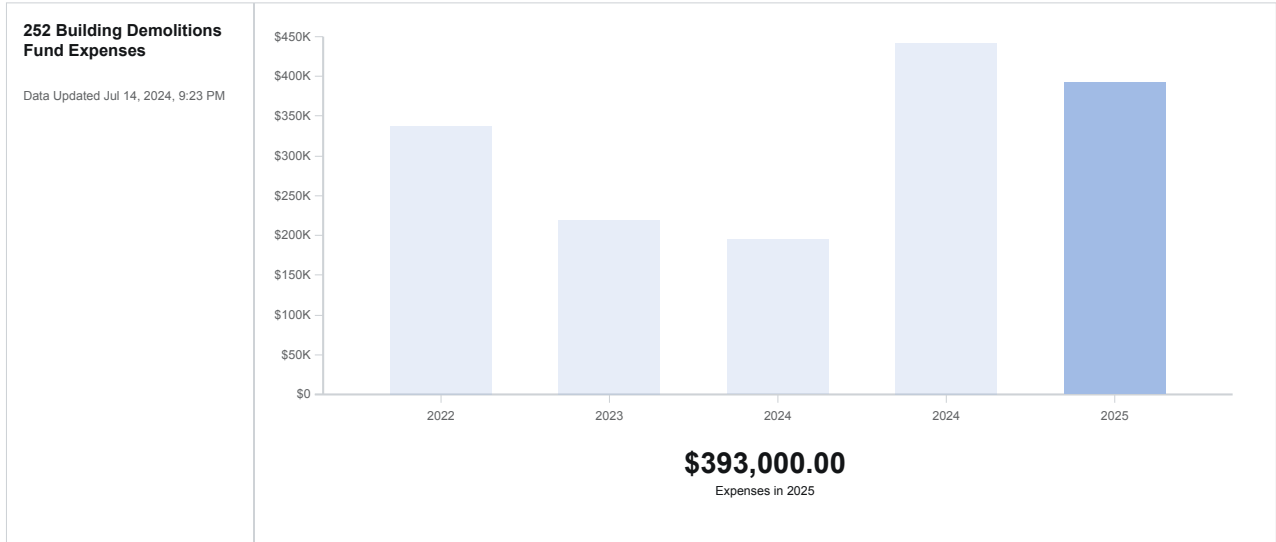


### 252 Building Demolitions Fund Revenues

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>REVENUE</b>					
MISCELLANEOUS	\$194,944	\$208,109	\$0	\$270,477	\$193,000
STATE GRANTS	\$55,861	\$0	\$0	\$0	\$0
INVESTMENT INCOME	-\$5,937	\$4,116	\$1,000	\$5,000	\$3,000
<b>REVENUE TOTAL</b>	<b>\$244,868</b>	<b>\$212,225</b>	<b>\$1,000</b>	<b>\$275,477</b>	<b>\$196,000</b>
<b>TRANSFERS IN</b>					
CONTRIBUTIONS FROM OTHER FUNDS	\$120,000	\$0	\$193,402	\$193,402	\$0
<b>TRANSFERS IN TOTAL</b>	<b>\$120,000</b>	<b>\$0</b>	<b>\$193,402</b>	<b>\$193,402</b>	<b>\$0</b>

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
TOTAL	\$364,868	\$212,225	\$194,402	\$468,879	\$196,000

## **BUDGET SUMMARY - EXPENSES**



### 252 Building Demolitions Fund Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
CONTRACTUAL AND OTHER	\$337,456	\$219,398	\$194,402	\$441,667	\$393,000
TOTAL	\$337,456	\$219,398	\$194,402	\$441,667	\$393,000

## **BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE**

### 252 Building Demolition Fund

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
Revenues	\$364,868	\$212,225	\$194,402	\$468,879	\$196,000
Expenses	\$337,456	\$219,398	\$194,402	\$441,667	\$393,000
Revenues Over/(Under) Expenses	\$27,412	-\$7,173	\$0	\$27,212	-\$197,000
Beginning Fund Balance	\$156,802	\$184,213	\$177,040	\$177,040	\$204,252
Ending Fund Balance	\$184,213	\$177,040	\$177,040	\$204,252	\$7,252

# 265 - Drug Law Enforcement Fund

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

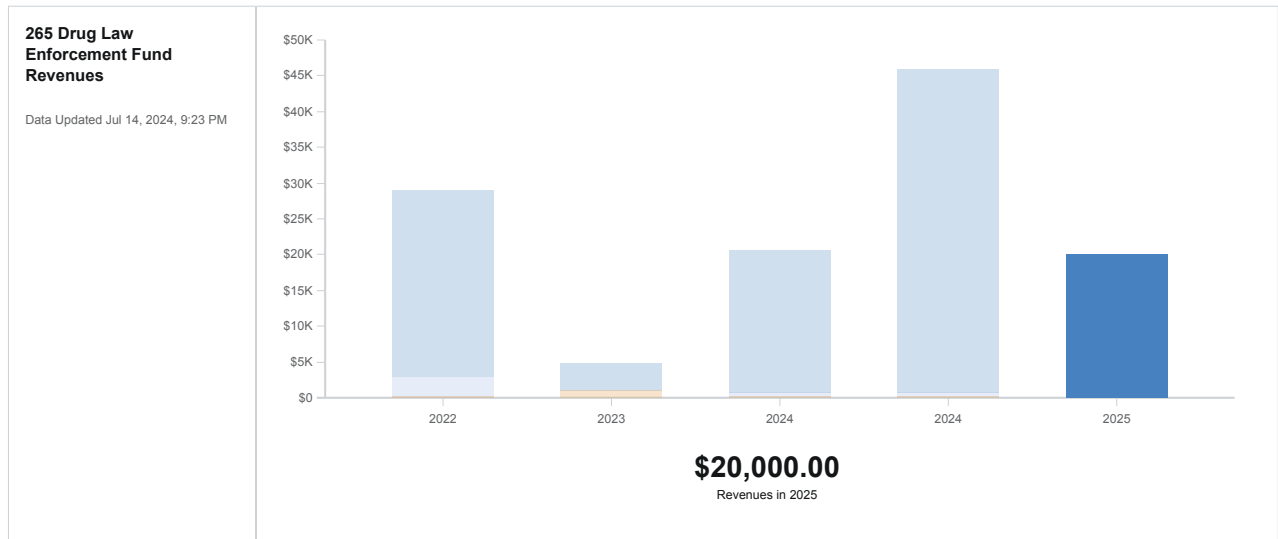
The Drug Law Enforcement Fund is used to account for the proceeds from the sale of seized property that has been used in association with controlled substances. The sale of forfeited property provides monies that are required, under Article 7 of the Michigan Public Health Code, to be used to enhance the law enforcement efforts pertaining to that Article.

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

## SIGNIFICANT PROGRAM NOTES

None noted.

## BUDGET SUMMARY - REVENUES



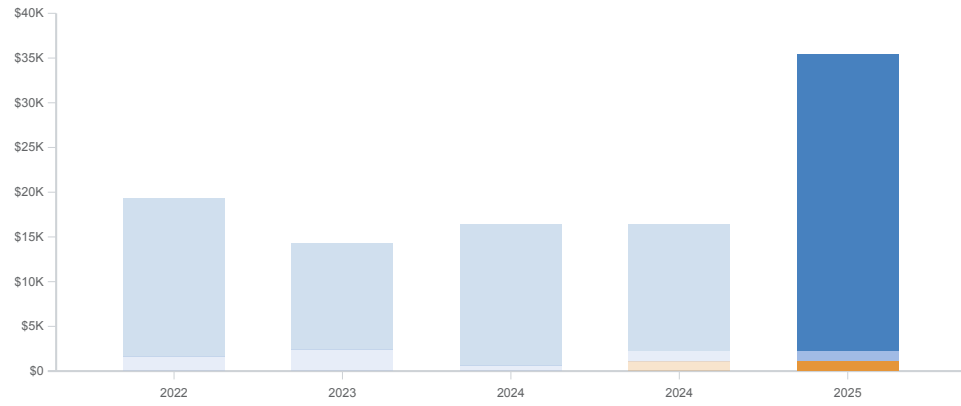
265 Drug Law Enforcement Fund Revenues

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
MISCELLANEOUS	\$26,018	\$3,764	\$20,000	\$45,198	\$20,000
CHARGES FOR GOODS AND SERVICES	\$2,743	\$0	\$500	\$500	\$0
INVESTMENT INCOME	\$138	\$1,054	\$200	\$200	\$0
<b>TOTAL</b>	<b>\$28,899</b>	<b>\$4,818</b>	<b>\$20,700</b>	<b>\$45,898</b>	<b>\$20,000</b>

## BUDGET SUMMARY - EXPENSES

**265 Drug Law Enforcement Fund Expenses**

Data Updated Jul 14, 2024, 9:23 PM



**\$35,432.00**

Expenses in 2025

**265 Drug Law Enforcement Fund Expenses**

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Proposed
PERSONAL SERVICES	\$17,705	\$11,820	\$15,738	\$14,171	\$33,182
MATERIAL AND SUPPLIES	\$1,595	\$2,461	\$600	\$1,205	\$1,250
CONTRACTUAL AND OTHER	\$0	\$0	\$0	\$1,000	\$1,000
<b>TOTAL</b>	<b>\$19,300</b>	<b>\$14,281</b>	<b>\$16,338</b>	<b>\$16,376</b>	<b>\$35,432</b>

**BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE**

**265 Drug Law Enforcement Fund**

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
Revenues	\$28,899	\$4,818	\$20,700	\$45,898	\$20,000
Expenses	\$19,300	\$14,281	\$16,338	\$16,376	\$35,432
Revenues Over/(Under) Expenses	\$9,600	-\$9,463	\$4,362	\$29,522	-\$15,432
Beginning Fund Balance	\$27,707	\$37,307	\$27,844	\$27,844	\$57,366
Ending Fund Balance	\$37,307	\$27,844	\$32,206	\$57,366	\$41,934

# 272 - SAFER Grant Fund

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

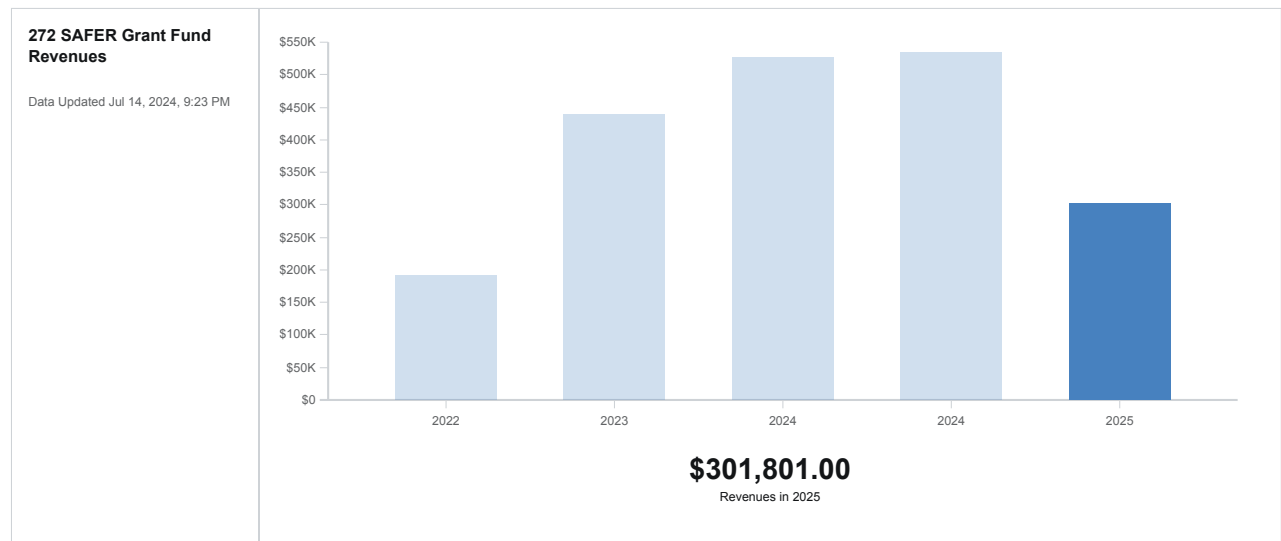
The SAFER Grant Fund is used to account for the expenditure of a Federal S.A.F.E.R. (Staffing for Adequate Fire and Emergency Response) grant awarded to the City by the Federal Emergency Management Agency (FEMA). The fund was formally established by a budget resolution on August 14, 2012.

The SAFER grant was created to provide funding directly to fire departments and volunteer firefighter organizations to help increase the number of trained, "front line" firefighters available in 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).

## SIGNIFICANT PROGRAM NOTES

The SAFER grant funds will likely be expended in January 2025. A large portion of the increase in the General Fund - Fire Suppression activity (101-340) is due to the current grant-funded firefighter expenses transferring to the general fund.

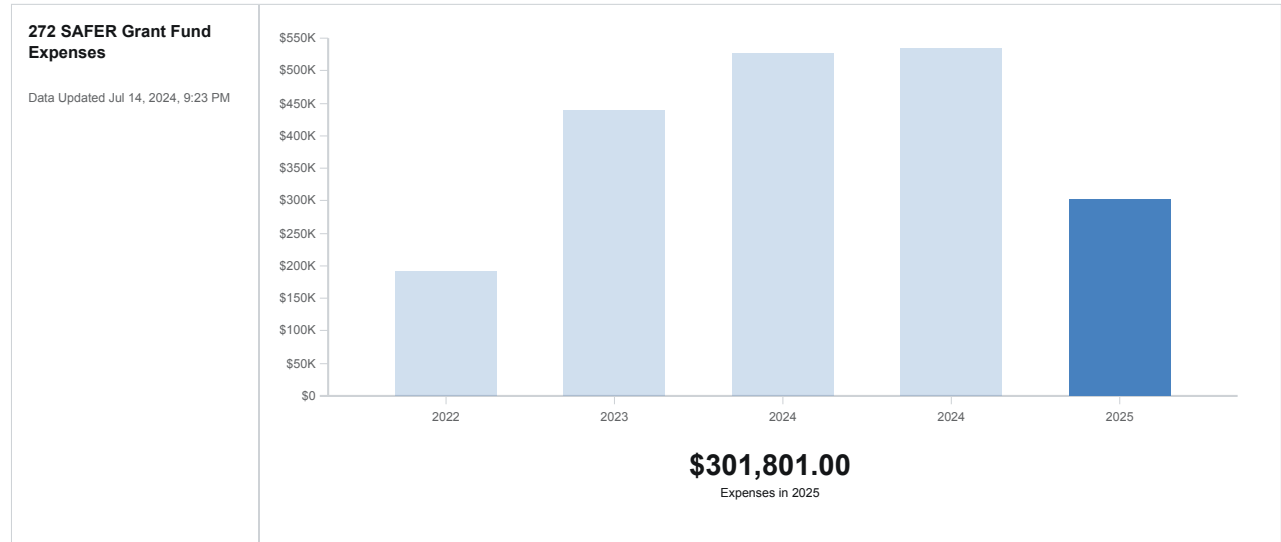
## BUDGET SUMMARY - REVENUES



272 SAFER Grant Fund Revenues

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>FEDERAL GRANTS</b>	\$192,526	\$440,098	\$525,581	\$533,965	\$301,801
<b>TOTAL</b>	<b>\$192,526</b>	<b>\$440,098</b>	<b>\$525,581</b>	<b>\$533,965</b>	<b>\$301,801</b>

# BUDGET SUMMARY - EXPENSES



## 272 SAFER Grant Fund Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>PERSONAL SERVICES</b>	\$192,526	\$440,098	\$525,581	\$533,965	\$301,801
<b>TOTAL</b>	<b>\$192,526</b>	<b>\$440,098</b>	<b>\$525,581</b>	<b>\$533,965</b>	<b>\$301,801</b>

# BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

## 272 SAFER Grant Fund

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>Revenues</b>	\$192,526	\$440,098	\$525,581	\$533,965	\$301,801
<b>Expenses</b>	\$192,526	\$440,098	\$525,581	\$533,965	\$301,801
<b>Revenues Over/(Under) Expenses</b>	\$0	\$0	\$0	\$0	\$0
<b>Beginning Fund Balance</b>	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance</b>	\$0	\$0	\$0	\$0	\$0

## 273 - Project Safe Neighborhood Grant Fund

Fiscal Year 2024/25 Annual Budget

### **OVERVIEW**

The Project Safe Neighborhood Grant 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 fund was initially established by a formal budget resolution on February 26, 2008.

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 activity.

### **SIGNIFICANT PROGRAM NOTES**

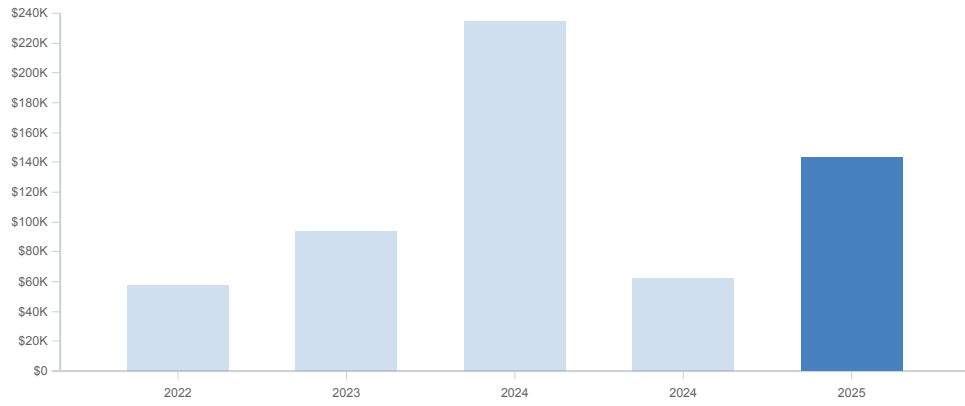
Project Safe Neighborhood (PSN) is a grant provided by the U.S. Department of Justice (DOJ). The grant provides reimbursement to the Jackson Police Department and its subrecipients for overtime and related fringe benefit costs for work performed to combat violent crime, as well as providing preventive programs to youth in the area. The Jackson Police Department is the grantee, and subrecipients include the Jackson County Prosecutor and Sheriff's Department; the Michigan Departments of Corrections and State Police; the Blackman Township Department of Public Safety; and Michigan State University.

The period of performance for the PSN grant was originally October 1, 2020, to September 30, 2023. However, an extension was requested and approved by the DOJ to extend the period of performance through September 30, 2024.

### **BUDGET SUMMARY - REVENUES**

**273 Project Safe Neighborhood Grant Fund Revenues**

Data Updated Jul 14, 2024, 9:23 PM



**\$143,028.00**  
Revenues in 2025

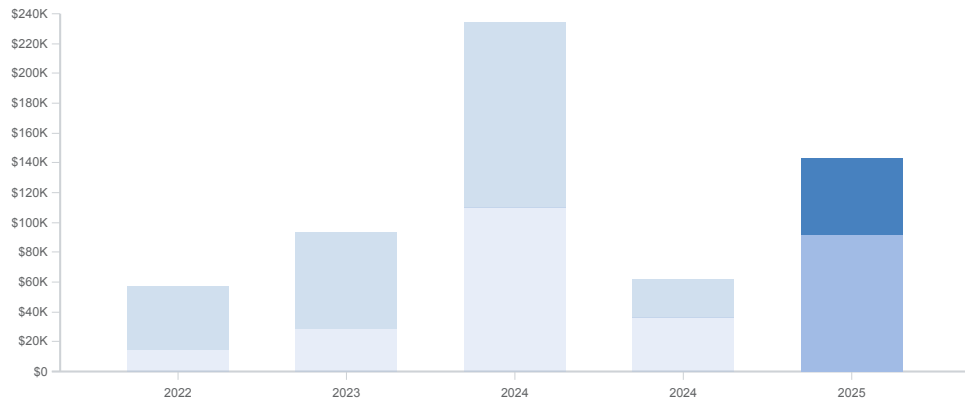
**273 Project Safe Neighborhood Grant Fund Revenues**

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
FEDERAL GRANTS	\$57,189	\$93,347	\$234,542	\$61,782	\$143,028
TOTAL	\$57,189	\$93,347	\$234,542	\$61,782	\$143,028

**BUDGET SUMMARY - EXPENSES**

**273 Project Safe Neighborhood Grant Fund Expenses**

Data Updated Jul 14, 2024, 9:23 PM



**\$143,028.00**  
Expenses in 2025

**273 Project Safe Neighborhood Grant Fund Expenses**

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
CONTRACTUAL AND OTHER	\$42,773	\$64,908	\$124,534	\$25,725	\$51,490
PERSONAL SERVICES	\$14,415	\$28,438	\$110,008	\$36,057	\$91,538
TOTAL	\$57,189	\$93,347	\$234,542	\$61,782	\$143,028

**BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE**

**273 Project Safe Neighborhood Grant Fund**

	ACTUALS		BUDGET		PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025
Revenues	\$57,189	\$93,347	\$234,542		\$61,782	\$143,028

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>Expenses</b>	\$57,189	\$93,347	\$234,542	\$61,782	\$143,028
<b>Revenues Over/(Under) Expenses</b>	\$0	\$0	\$0	\$0	\$0
<b>Beginning Fund Balance</b>	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance</b>	\$0	\$0	\$0	\$0	\$0

# 275 - Byrne JAG Grant Fund

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

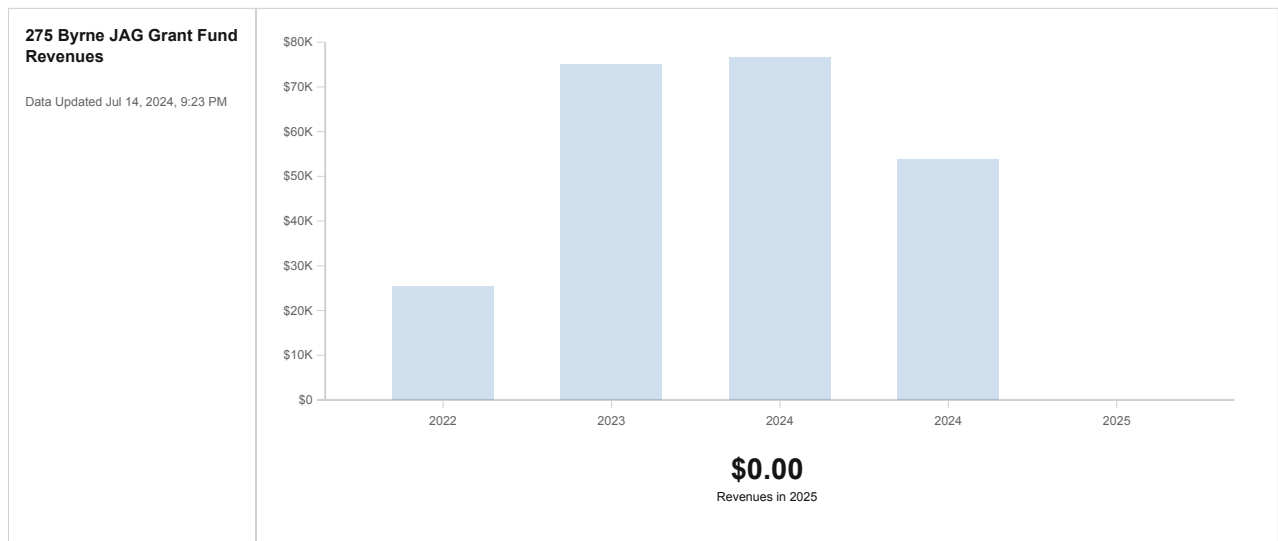
The Byrne JAG Grant fund is to account for activity relating to the Justice Assistance Grant Program (JAG) which replaces the Byrne Formula and LLEBG programs with a single funding mechanism intended to simplify the administration process for grantees. Rather than the traditional 60/40 split of funds between state and local recipients, as was done for 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. The fund is required under the terms of the grant and was established with the adoption of the annual budget resolution on May 23, 2006.

JAG funds can be used to pay for personnel, overtime, and equipment but cannot be used to supplant existing programs.

## SIGNIFICANT PROGRAM NOTES

The amount expended by the Jackson Police Department and the Jackson County Sheriff's Department will match the revenue provided by the Department of Justice.

## BUDGET SUMMARY - REVENUES



275 Byrne JAG Grant Fund Revenues

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
FEDERAL GRANTS	\$25,428	\$75,104	\$76,526	\$53,822	\$0
TOTAL	\$25,428	\$75,104	\$76,526	\$53,822	\$0

# BUDGET SUMMARY - EXPENSES



## 275 Byrne JAG Grant Fund Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>CAPITAL OUTLAY</b>	\$25,428	\$49,396	\$26,526	\$28,822	\$0
<b>CONTRACTUAL AND OTHER</b>	\$0	\$25,708	\$50,000	\$25,000	\$0
<b>TOTAL</b>	<b>\$25,428</b>	<b>\$75,104</b>	<b>\$76,526</b>	<b>\$53,822</b>	<b>\$0</b>

# BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

## 275 Byrne JAG Grant Fund

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>Revenues</b>	\$25,428	\$75,104	\$76,526	\$53,822	\$0
<b>Expenses</b>	\$25,428	\$75,104	\$76,526	\$53,822	\$0
<b>Revenues Over/(Under) Expenses</b>	\$0	\$0	\$0	\$0	\$0
<b>Beginning Fund Balance</b>	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance</b>	\$0	\$0	\$0	\$0	\$0

# 279 - American Rescue Plan Act Fund

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

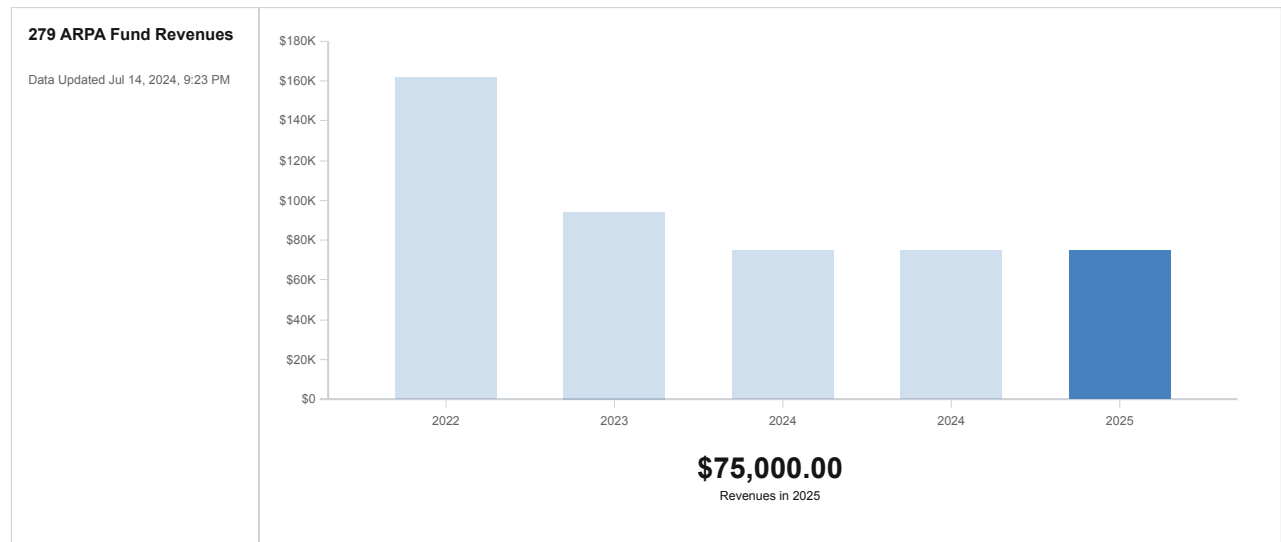
The American Rescue Plan Act Fund accounts for the receipts and expenditures of funds from the American Rescue Plan Act – State and Local Fiscal Recovery Funds (ARPA SLFRF) of 2021, approved by Congress and signed by the President on March 11, 2021. It was established by the City Council with the approval of the budget resolution for fiscal year 2021/22.

Revenue and expenditures included in this fund are for the administration of the grant award of \$31.4 million. All remaining revenue and expenditures are recorded in the funds utilizing appropriations from this grant. As the grant requires, all funds must be obligated no later than December 31, 2024, and fully expended no later than December 31, 2026. The city has identified projects to obligate 100% of the grant award and is on track to meet the spending requirement deadline.

## SIGNIFICANT PROGRAM NOTES

The city retained the consulting services of Guidehouse, Inc. in August 2021 to assist staff in identifying eligible projects and program development utilizing the ARPA SLFRF. As projects have been identified and the grant is fully obligated, there is an estimated decrease in the utilization of consulting services from Guidehouse, Inc. of 20% in fiscal years 2023/24 and 2024/25 when compared to fiscal year 2022/23.

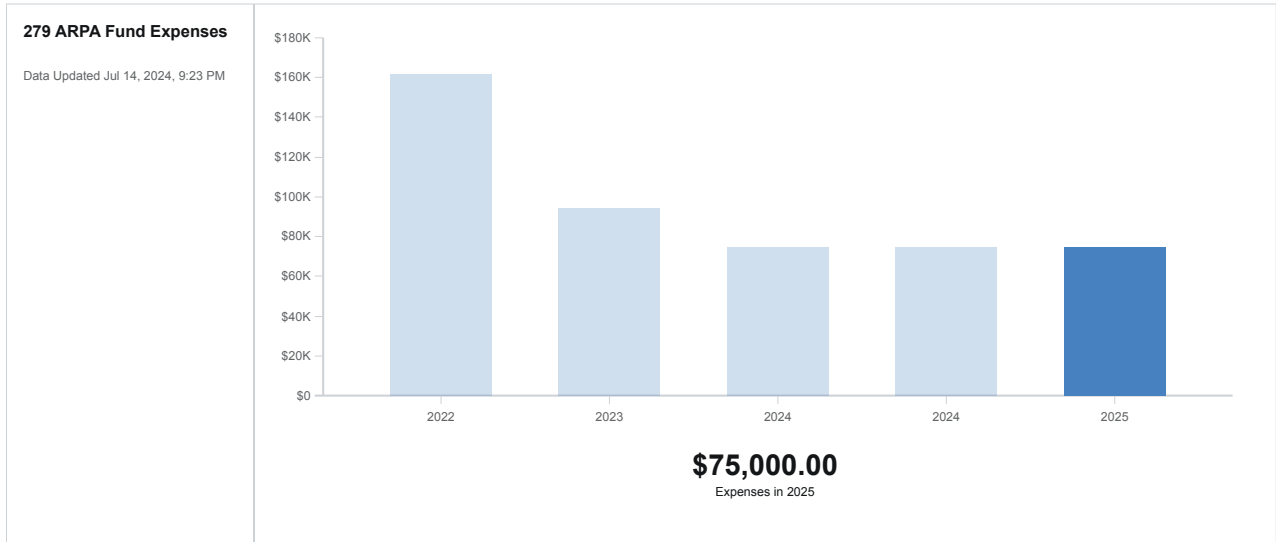
## BUDGET SUMMARY - REVENUES



279 ARPA Fund Revenues

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
FEDERAL GRANTS	\$161,865	\$94,223	\$75,000	\$75,000	\$75,000
TOTAL	\$161,865	\$94,223	\$75,000	\$75,000	\$75,000

## BUDGET SUMMARY - EXPENSES



### 279 ARPA Fund Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
CONTRACTUAL AND OTHER	\$161,865	\$94,223	\$75,000	\$75,000	\$75,000
TOTAL	\$161,865	\$94,223	\$75,000	\$75,000	\$75,000

## BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

### 279 ARPA Fund

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
Revenues	\$161,865	\$94,223	\$75,000	\$75,000	\$75,000
Expenses	\$161,865	\$94,223	\$75,000	\$75,000	\$75,000
Revenues Over/(Under) Expenses	\$0	\$0	\$0	\$0	\$0
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0

# 285 - EPA Brownfield Assessment Grant Fund

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The Brownfield EPA Assessment Grant fund accounts for the expenditure of EPA grant revenue to conduct ten environmental site assessments and develop ten clean-up plans. Grant funds also will be used to conduct community engagement activities. The target area for this grant is the city's southside neighborhood and focuses on identified sites along the MLK Corridor to assist with the city's continued vision of removing blighted or obsolete structures and provide safe, clean space to spur economic development in the area. Priority sites include a vacant former liquor store, a former metal parts manufacturer, and a former gas station. The fund was established to facilitate the grant reporting requirements outlined in the US EPA Cooperative Agreement #00E03212-0-BF, dated September 28, 2022.

The Community Development Department will oversee the administration of the \$500,000 grant. The term of the grant October 1, 2022 through September 30, 2025. The city will conduct ten environmental assessments and develop ten cleanup plans, as well as conduct community engagement activities with the funds.

## SIGNIFICANT PROGRAM NOTES

None noted.

## BUDGET SUMMARY - REVENUES

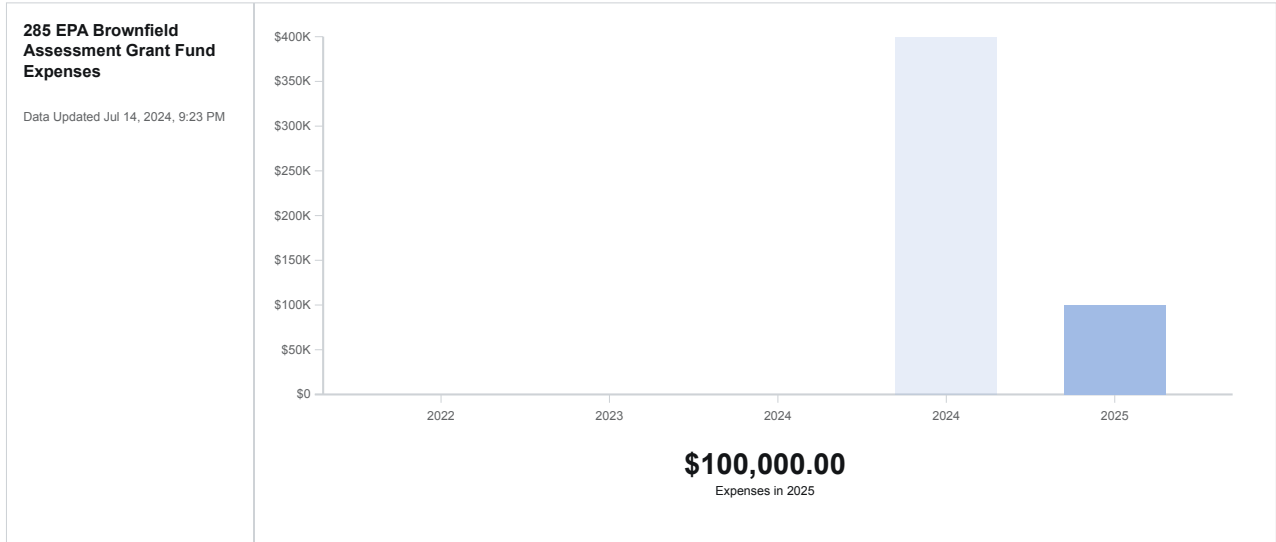


285 EPA Brownfield Assessment Grant Revenues

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
FEDERAL GRANTS	\$0	\$0	\$0	\$400,000	\$100,000

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
TOTAL	\$0	\$0	\$0	\$400,000	\$100,000

## **BUDGET SUMMARY - EXPENSES**



### 285 EPA Brownfield Assessment Grant Fund Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
CONTRACTUAL AND OTHER	\$0	\$0	\$0	\$400,000	\$100,000
EXPENDITURES TOTAL	\$0	\$0	\$0	\$400,000	\$100,000
TOTAL	\$0	\$0	\$0	\$400,000	\$100,000

## **BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE**

### 285 EPA Brownfield Assessment Grant

	ACTUALS		BUDGET	PROJECTED		ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025	
Revenues	-	-	-	\$400,000	\$100,000	
Expenses	-	-	-	\$400,000	\$100,000	
Revenues Over/(Under) Expenses	\$0	\$0	\$0	\$0	\$0	
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0	
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0	

# 296 - Recreation Activity Fund

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

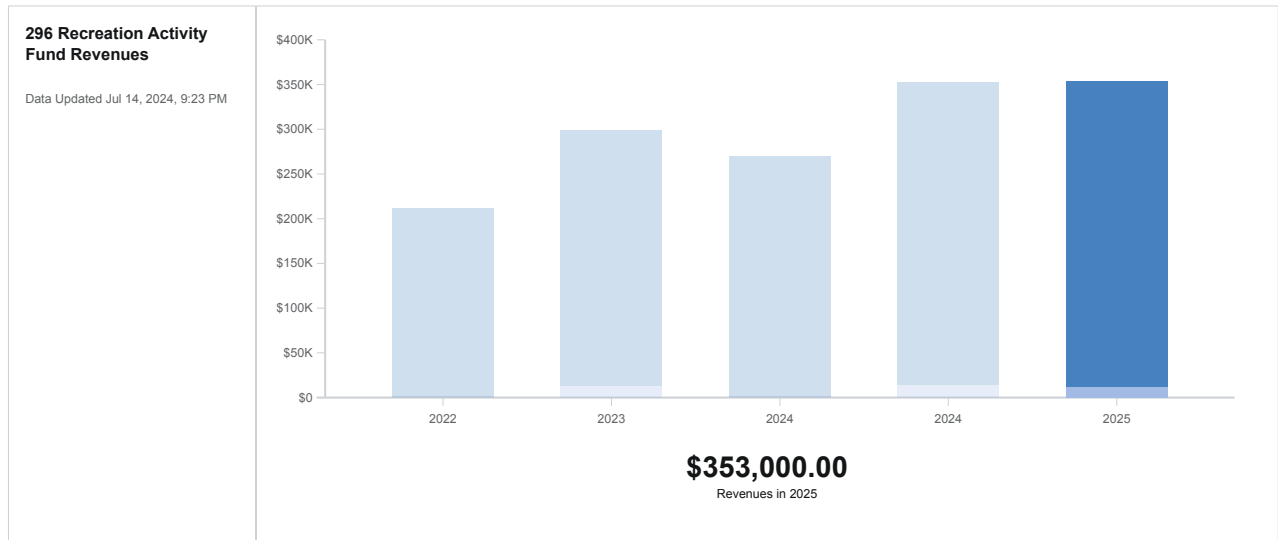
The Recreation Activity Fund is to account for the expenses of certain revenues generated from recreation fee programs. The Fund was established by the City Council on June 30, 1976, in accordance with the requirements and provisions of the City Charter then in existence.

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 expenses related to these programs are accounted for in this fund. Expenses consist primarily of umpire and official fees, supplies, and promotion of community recreational events.

## SIGNIFICANT PROGRAM NOTES

None noted.

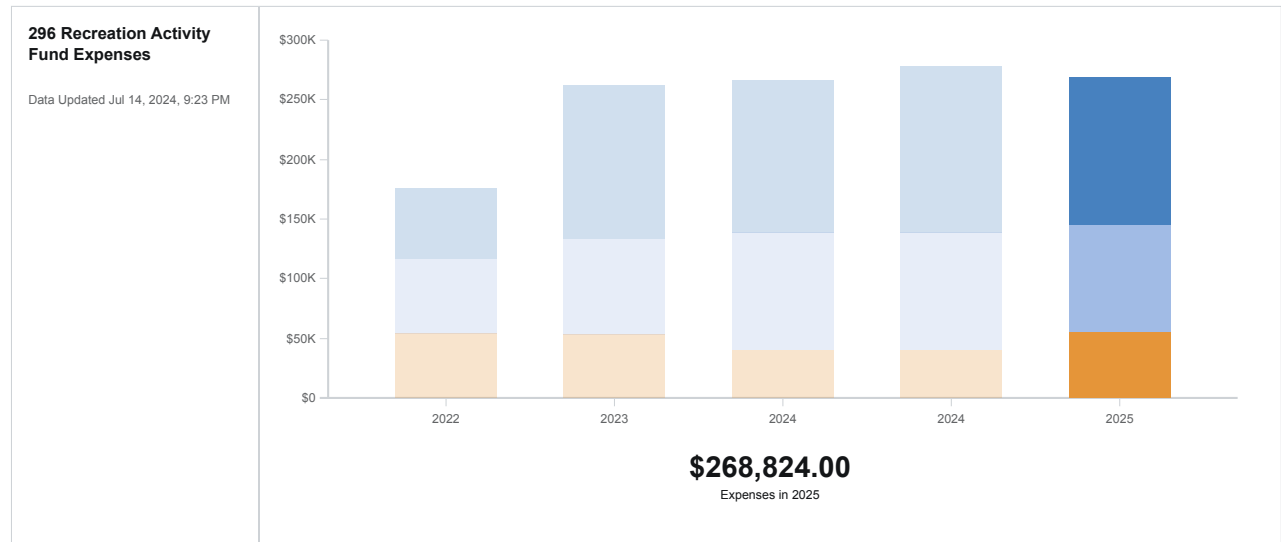
## BUDGET SUMMARY - REVENUES



### 296 Recreation Activity Fund Revenues

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>CHARGES FOR GOODS AND SERVICES</b>	\$210,632	\$286,532	\$268,750	\$339,000	\$341,000
<b>INVESTMENT INCOME</b>	\$1,473	\$12,268	\$1,500	\$13,500	\$12,000
<b>TOTAL</b>	<b>\$212,105</b>	<b>\$298,800</b>	<b>\$270,250</b>	<b>\$352,500</b>	<b>\$353,000</b>

# BUDGET SUMMARY - EXPENSES



## 296 Recreation Activity Fund Expenses

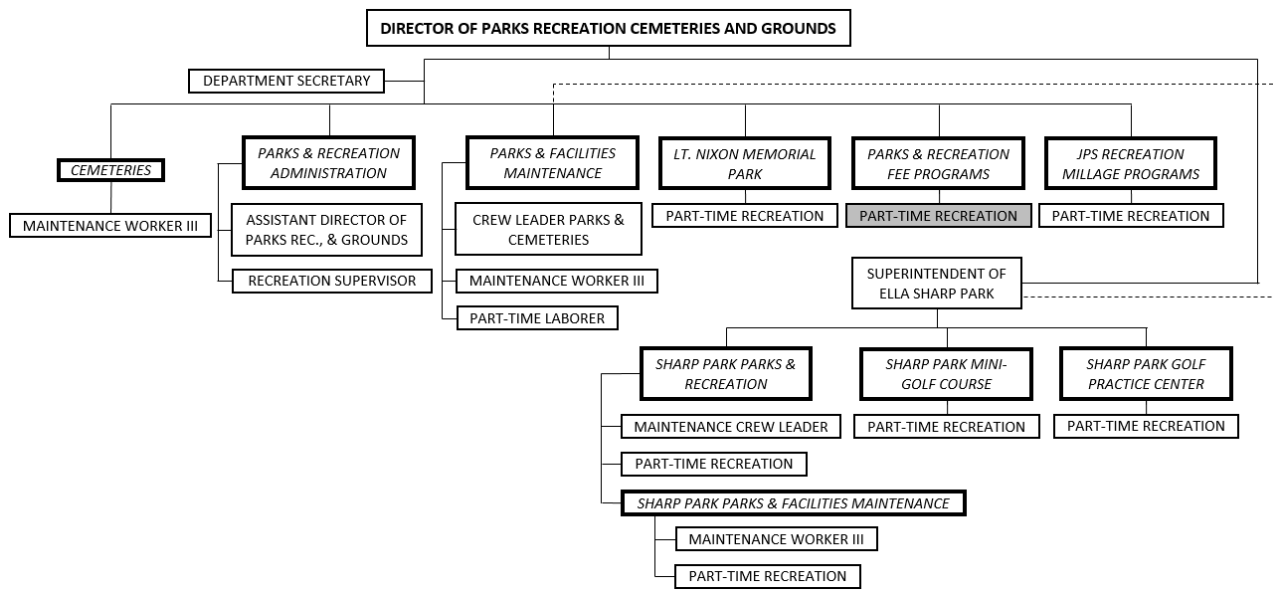
	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>CONTRACTUAL AND OTHER</b>	\$59,646	\$128,278	\$127,800	\$138,800	\$123,800
<b>PERSONAL SERVICES</b>	\$62,419	\$80,355	\$99,024	\$99,024	\$90,024
<b>MATERIAL AND SUPPLIES</b>	\$54,355	\$53,509	\$40,000	\$40,000	\$55,000
<b>TOTAL</b>	<b>\$176,420</b>	<b>\$262,142</b>	<b>\$266,824</b>	<b>\$277,824</b>	<b>\$268,824</b>

# BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

## 296 Recreation Activity Fund

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>Revenues</b>	\$212,105	\$298,800	\$270,250	\$352,500	\$353,000
<b>Expenses</b>	\$176,420	\$262,142	\$266,824	\$277,824	\$268,824
<b>Revenues Over/(Under) Expenses</b>	\$35,685	\$36,658	\$3,426	\$74,676	\$84,176
<b>Beginning Fund Balance</b>	\$287,535	\$323,220	\$359,878	\$359,878	\$434,554
<b>Ending Fund Balance</b>	\$323,220	\$359,878	\$363,304	\$434,554	\$518,730

# PERSONNEL ACTIVITY CHART



## 297 - JPS Recreation Millage Program Fund

Fiscal Year 2024/25 Annual Budget

### **OVERVIEW**

The JPS Recreation Millage Program Fund is used to account for the expense 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. This Fund was established by the City Council as part of the 2006/07 annual budget resolution on May 23, 2006.

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.

### **SIGNIFICANT PROGRAM NOTES**

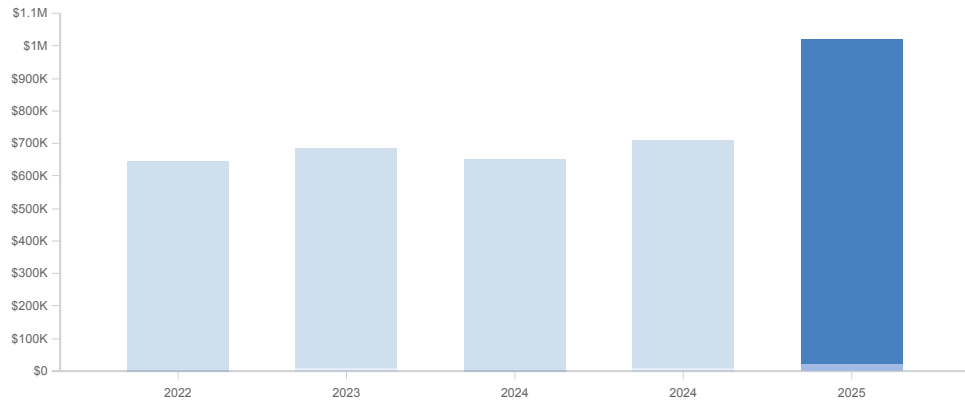
In fiscal year 2023/24, the fund experienced an increase in revenues due to increased participation in fee programs. Expenses also increased as a result of higher participants and rising costs for supplies, rentals, and contracts.

In fiscal year 2024/25, millage revenue is anticipated to increase, as well as expenses for new programs, and supplies, and to pay a fair wage to part-time staff.

### **BUDGET SUMMARY - REVENUES**

**297 JPS Recreation Millage Program Fund Revenues**

Data Updated Jul 14, 2024, 9:23 PM



**\$1,020,000.00**

Revenues in 2025

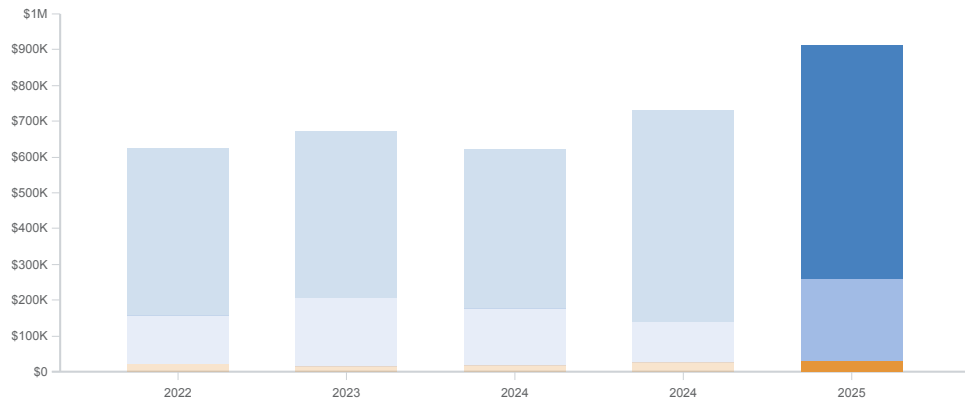
**297 JPS Recreation Millage Program Fund Revenues**

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
CONTRIBUTIONS FROM LOCAL UNITS	\$644,683	\$674,778	\$650,000	\$700,000	\$1,000,000
INVESTMENT INCOME	\$855	\$10,369	\$1,500	\$10,500	\$20,000
<b>TOTAL</b>	<b>\$645,538</b>	<b>\$685,147</b>	<b>\$651,500</b>	<b>\$710,500</b>	<b>\$1,020,000</b>

**BUDGET SUMMARY - EXPENSES**

**297 JPS Recreation Millage Program Fund Expenses**

Data Updated Jul 14, 2024, 9:23 PM



**\$911,550.00**

Expenses in 2025

**297 JPS Recreation Millage Program Fund Expenses**

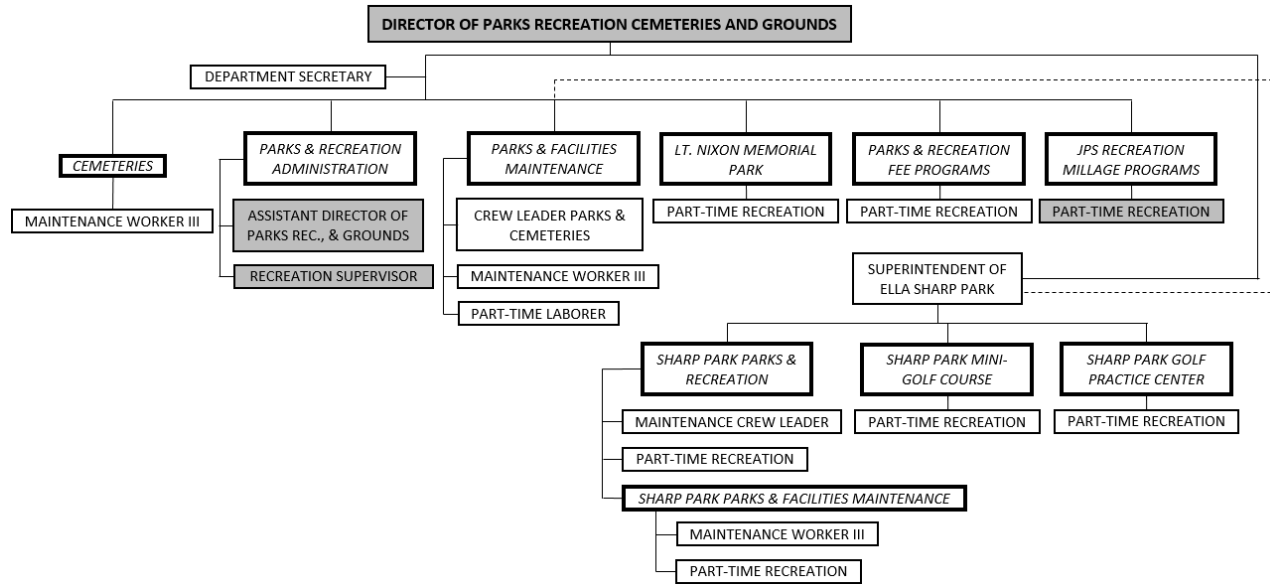
	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
PERSONAL SERVICES	\$466,861	\$465,716	\$444,867	\$590,648	\$652,350
MATERIAL AND SUPPLIES	\$139,328	\$190,468	\$162,000	\$114,000	\$231,000
CONTRACTUAL AND OTHER	\$19,005	\$15,618	\$16,200	\$26,200	\$28,200
<b>TOTAL</b>	<b>\$625,194</b>	<b>\$671,801</b>	<b>\$623,067</b>	<b>\$730,848</b>	<b>\$911,550</b>

**BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE**

297 JPS Recreation Millage Program Fund

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
Revenues	\$645,538	\$685,147	\$651,500	\$710,500	\$1,020,000
Expenses	\$625,194	\$671,801	\$623,067	\$730,848	\$911,550
Revenues Over/(Under) Expenses	\$20,344	\$13,346	\$28,433	-\$20,348	\$108,450
Beginning Fund Balance	\$384,525	\$404,869	\$418,215	\$418,215	\$397,867
Ending Fund Balance	\$404,869	\$418,215	\$446,648	\$397,867	\$506,317

## PERSONNEL ACTIVITY CHART



## PERSONNEL SCHEDULE

### Recreation Millage Program

Position Name	JPS RECREATION PROGRAMS
<b>Allocated FTE Count</b>	
DIRECTOR OF PARKS, RECREATION & GROUND	0.2
ASSISTANT DIRECTOR PARKS AND RECREATION	1
RECREATION SERVICES COORDINATOR	1
<b>ALLOCATED FTE COUNT</b>	<b>2.2</b>

# Street & Bridge Construction

Fund-Activity: 202-451

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The street and bridge construction activity is used to track capital improvements to arterial, collector, and local street pavements, signals, and bridges to ensure a network of all-season streets that are functional, safe, and reliable for both motorists and non-motorized users and contribute to the quality of life within the neighborhoods they serve.

## SIGNIFICANT PROGRAM NOTES

Major street capital improvements range from surface treatments to reconstruction for streets, from equipment upgrades to complete replacements for traffic signals, and from surface treatments to deck replacements to complete replacements for bridges.

## BUDGET SUMMARY - EXPENSES

### 202-451 Street & Bridge Construction Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
CONTRACTUAL AND OTHER	\$1,878,916	\$2,178,409	\$1,864,329	\$2,436,108	\$2,342,871
PERSONAL SERVICES	\$150,025	\$142,229	\$231,278	\$204,385	\$211,875
MATERIAL AND SUPPLIES	\$149,564	\$86,178	\$40,000	\$70,000	\$40,000
<b>EXPENDITURES TOTAL</b>	<b>\$2,178,505</b>	<b>\$2,406,816</b>	<b>\$2,135,607</b>	<b>\$2,710,493</b>	<b>\$2,594,746</b>
<b>TOTAL</b>	<b>\$2,178,505</b>	<b>\$2,406,816</b>	<b>\$2,135,607</b>	<b>\$2,710,493</b>	<b>\$2,594,746</b>

## WORK PROJECT DETAIL

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

<b>Work Project Titles:</b>	<b>Special</b>	<b>Fund</b>	<b>CDBG/</b>			<b>Total</b>
	<b>Assessment</b>	<b>Balance</b>	<b>PIF</b>	<b>Other</b>	<b>Bonds</b>	<b>FY Cost</b>
Major Bridge Inspection & Engineering		24,000				24,000
Major Street Construction - Misc		125,100				125,100
Major Street Planning & Permits		191,650				191,650
Major Street CPM Program		198,200				198,200
Major Street GIS		10,000				10,000
Bridge Maintenance: High #4536 (west), Losey #4547 & Morrell #4538		23,500				23,500
Bridge Recon: MLK over Grand River		23,000				23,000
Bridge Recon: S Cooper over Grand River (MDOT)		20,000				20,000
Bridge Rehab: Ganson #4541 over Grand River (MDOT)		3,000				3,000
Bridge Rehab: Glick Hwy over Grand River (MDOT)		4,000				4,000
E Michigan: Cooper to Horton Traffic Study		37,154				37,154
East Side Trail Study		-	22,000			22,000
East: Plymouth to Teneyck	106,340	(39,351)				66,989
East: Teneyck to Michigan	106,340	(39,351)				66,989
Elm: North to Floral		48,470				48,470
Ganson: Elm to east City Limits		34,664	11,008			45,672
High: South to Executive		5,000				5,000
Lansing: Steward to Clinton	324,566	(140,454)			179,288	363,400
Mike Levine Lakelands Trail		-	4,000			4,000
MLK Equality Trail Recon: MLK to Merriman, Construction		-	26,565			26,565
MLK Equality Trail Recon: Prospect to MLK, Construction		-	35,131			35,131
MLK Equality Trail Recon: Shelter to West, Construction		-	76,531	150,000		226,531
MLK Equality Trail Recon: Weatherwax to Shelter (Construction)		33,000		150,000	150,000	333,000
MLK Equality Trail: Weatherwax to Merriman, Engineering		-	47,652			47,652
MLK Jr Dr: South to Morrell	959,894	(500,189)				459,705
Traffic Signal Recon: Morrell at Brown and at Wisner		66,046	-			66,046
Traffic Signal Recon: Greenwood at High		4,000				4,000
Traffic Signal Recon: Lansing Avenue Corridor , Safety		-	113,992			113,992
	<b>1,497,140</b>	<b>131,439</b>	<b>336,879</b>	<b>300,000</b>	<b>329,288</b>	<b>2,594,746</b>

# Street & Bridge Maintenance

Fund-Activity: 202-463

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The funds for Street & Bridge Maintenance are used to perform a variety of street repair and maintenance activities on the 155 miles of major and local streets. These activities include pothole patching, street cleaning and sweeping, replacement of curbs and gutters, cleaning and repairs of catch basins throughout the City's storm sewer system, curbside leaf pick up, maintaining the right-of-way areas, grading of the shoulder, and dust prevention of nonpaved streets.

Revenues to fund the expenditures of the Street & Bridge Maintenance are derived from gas and weight taxes, which are earmarked by law and the state constitution for street and highway purposes, and are required by Act 51 of the Public Acts of 1951, as amended.

## SIGNIFICANT PROGRAM NOTES

The long-term goal of the Street & Bridge Maintenance is to provide a safe and aesthetic transportation system through efficient and effective services. The increase in expenditures is due to the increased effort in asphalt patching throughout the City.

## BUDGET SUMMARY - EXPENSES

202-463 Street & Bridge Maintenance Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
CONTRACTUAL AND OTHER	\$275,309	\$228,087	\$493,390	\$366,247	\$439,663
PERSONAL SERVICES	\$168,442	\$112,963	\$217,713	\$196,131	\$207,205
MATERIAL AND SUPPLIES	\$112,035	\$102,686	\$155,150	\$155,150	\$170,665
<b>EXPENDITURES TOTAL</b>	<b>\$555,785</b>	<b>\$443,737</b>	<b>\$866,253</b>	<b>\$717,528</b>	<b>\$817,533</b>
<b>TOTAL</b>	<b>\$555,785</b>	<b>\$443,737</b>	<b>\$866,253</b>	<b>\$717,528</b>	<b>\$817,533</b>

## WORK PROJECT DETAIL

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

		2021/22	2022/23	2023/24	2023/24	2024/25
		Actual	Actual	Budget	Projected	Requested
<b>Work Project Titles:</b>						
	Street Cleaning	215,960	246,395	350,315	289,083	299,714
	Maintenance C&G Street	306,534	186,883	423,950	365,710	429,620
	Catch Basin Maintenance	33,291	10,459	68,450	46,265	69,819
	Maint. No C&G Streets	-	-	23,538	16,470	18,380
		<b>555,785</b>	<b>443,737</b>	<b>866,253</b>	<b>717,528</b>	<b>817,533</b>

Dept.	Account Description	2021/22	2022/23	2023/24	2023/24	2024/25
		Actual	Actual	Budget	Projected	Requested
<b><u>Street Cleaning:</u></b>						
700	Machine Sweeping	39,192	44,218	113,800	68,280	75,108
701	Haul Sweepings	15,561	19,476	30,525	27,400	27,948
702	Hand Cleaning	51,982	38,242	60,990	45,743	46,658
703	Leaf Pickup/Dropoff	109,225	144,459	145,000	147,660	150,000
		<b>215,960</b>	<b>246,395</b>	<b>350,315</b>	<b>289,083</b>	<b>299,714</b>
<b><u>Maintenance C&amp;G Street:</u></b>						
705	Asphalt Patching	262,708	166,582	294,680	294,680	324,150
706	Concrete Patching	-	-	9,970	9,970	10,169
707	Curb & Gutter Repair	6,272	8,613	21,090	16,872	18,560
708	Crackfill	-	-	27,500	13,750	28,050
709	Parkway Maintenance	37,554	11,688	45,710	30,438	31,047
711	Chipseal	-	-	25,000	-	17,644
		<b>306,534</b>	<b>186,883</b>	<b>423,950</b>	<b>365,710</b>	<b>429,620</b>
<b><u>Catch Basin Maintenance:</u></b>						
712	Catch Basin Work	21,960	8,450	35,450	24,815	36,159
713	Clean Catch Basins	11,331	2,009	33,000	21,450	33,660
		<b>33,291</b>	<b>10,459</b>	<b>68,450</b>	<b>46,265</b>	<b>69,819</b>
<b><u>Maintenance No C&amp;G Streets:</u></b>						
714	Asphalt Patching	-	-	2,910	2,040	2,970
717	Shoulder & Gutter Repair	-	-	960	670	1,060
720	Non Motorized Maintenance	-	-	3,620	2,530	2,780
722	Bridge Maintenance	-	-	6,203	4,340	4,470
725	Bike Lane Sweeping	-	-	2,930	2,050	2,115
727	Insurance deductible	-	-	6,915	4,840	4,985
		<b>-</b>	<b>-</b>	<b>23,538</b>	<b>16,470</b>	<b>18,380</b>
		<b>555,785</b>	<b>443,737</b>	<b>866,253</b>	<b>717,528</b>	<b>817,533</b>

# Traffic Services

Fund-Activity: 202-474

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The Traffic Services activity is used to study, develop, implement, and maintain traffic control strategies to provide safe and efficient traffic patterns for motorists and non-motorized users on arterial collector and local streets. Traffic control strategies typically consist of a combination of signs, pavement markings, and traffic signals that conform to the requirements of the Michigan Manual of Uniform Traffic Control Devices that are deployed to provide for the efficient movement of vehicle traffic while providing for safe pedestrian and motorist crossings at intersecting streets.

## SIGNIFICANT PROGRAM NOTES

None noted.

## BUDGET SUMMARY - EXPENSES

### 202-474 Traffic Services Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
CONTRACTUAL AND OTHER	\$480,633	\$472,757	\$596,216	\$567,259	\$575,137
PERSONAL SERVICES	\$109,638	\$95,935	\$130,778	\$93,286	\$122,959
MATERIAL AND SUPPLIES	\$193,878	\$58,740	\$44,825	\$47,000	\$44,825
<b>EXPENDITURES TOTAL</b>	<b>\$784,149</b>	<b>\$627,432</b>	<b>\$771,819</b>	<b>\$707,545</b>	<b>\$742,921</b>
<b>TOTAL</b>	<b>\$784,149</b>	<b>\$627,432</b>	<b>\$771,819</b>	<b>\$707,545</b>	<b>\$742,921</b>

## WORK PROJECT DETAIL

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

		2021/22	2022/23	2023/24	2023/24	2024/25
		Actual	Actual	Budget	Projected	Requested
<b>Work Project Titles:</b>						
780	Traffic Eng. Office-Mjr 1/2	93,954	89,801	120,000	92,830	115,524
781	Traffic Signals-City	362,215	306,884	290,000	335,765	279,115
781C	Traffic Signals-Concord	1,026	670	500	849	446
781G	Traffic Signals-Grass Lake	578	1,697	2,000	1,203	1,932
781H	Traffic Signals-Hanover	191	-	200	71	223
781J	Traffic Signals- Jackson County	28,367	24,628	16,640	26,639	16,047
781T	Tree Trimming	18,934	18,075	40,000	18,680	38,483
782	Traffic Signs	91,436	84,645	100,000	90,141	96,283
783	Pavement Marking	69,994	64,128	95,000	67,606	91,454
784	Railroad Signals	6,001	8,117	6,500	7,288	6,241
785	Emergency Equipment	8,937	-	-	4,033	-
788	Traffic Records & Studies	-	5,232	12,000	2,936	11,515
788A-G	JACTS Traffic Counts, Etc.	-	-	7,500	-	7,206
794	Street Light Inventory	102,516	23,555	81,479	59,504	78,452
		<b>784,149</b>	<b>627,432</b>	<b>771,819</b>	<b>707,545</b>	<b>742,921</b>

# Winter Maintenance

Fund-Activity: 202-478

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The funds for Winter Maintenance are used to perform a variety of winter maintenance activities on the 155 miles of major and local streets. These activities include snow plowing, snow removal, and salting of all city streets.

Revenues to fund the expenses in Winter Maintenance are derived from gas and weight taxes, which are earmarked by law and the state constitution for street and highway purposes, and are required by Act 51 of the Public Acts of 1951, as amended.

## SIGNIFICANT PROGRAM NOTES

The long-term goal of Winter Maintenance is to provide a safe and aesthetic transportation system through efficient and effective services. The increase in expenses is due to the increase in the cost of living and the cost of purchasing road salt materials.

## BUDGET SUMMARY - EXPENSES

### 202-478 Winter Maintenance Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
MATERIAL AND SUPPLIES	\$133,784	\$91,726	\$182,718	\$116,100	\$186,650
CONTRACTUAL AND OTHER	\$90,920	\$75,233	\$143,651	\$112,332	\$121,942
PERSONAL SERVICES	\$54,445	\$41,616	\$83,331	\$72,495	\$84,569
<b>EXPENDITURES TOTAL</b>	<b>\$279,149</b>	<b>\$208,575</b>	<b>\$409,700</b>	<b>\$300,927</b>	<b>\$393,161</b>
<b>TOTAL</b>	<b>\$279,149</b>	<b>\$208,575</b>	<b>\$409,700</b>	<b>\$300,927</b>	<b>\$393,161</b>

## WORK PROJECT DETAIL

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

		2021/22	2022/23	2023/24	2023/24	2024/25
		Actual	Actual	Budget	Projected	Requested
<b>Work Project Titles:</b>						
790	<b>Snowplowing</b>	32,143	20,911	57,019	48,782	58,730
791	<b>Hauling Snow</b>	17,531	15,221	39,737	31,790	40,929
792	<b>Salting</b>	229,475	172,443	312,944	220,355	293,502
		<b>279,149</b>	<b>208,575</b>	<b>409,700</b>	<b>300,927</b>	<b>393,161</b>

# Trunkline Maintenance

Fund-Activity: 202-498

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The Trunkline Maintenance provides for a variety of street repair and maintenance along 14 miles of the Michigan Department of Transportation State Trunkline network including snow removal, pothole patching, street resurfacing, street sweeping, mowing property right-of-ways, the replacement of curb and gutter, and the replacement and maintenance of street signs. The State of Michigan reimburses this work as outlined in the Michigan Department of Transportation State Trunkline Maintenance contract.

The Michigan Department of Transportation found that contracting with the City of Jackson for the maintenance of State Trunkline highways and bridges within the contract area is in the best public interest. As the City is reimbursed for the expenses incurred for this maintenance there is no anticipated cost to the City.

## SIGNIFICANT PROGRAM NOTES

None noted.

## BUDGET SUMMARY - EXPENSES

202-498 Trunkline Maintenance Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
CONTRACTUAL AND OTHER	\$46,816	\$45,061	\$95,328	\$98,521	\$97,668
PERSONAL SERVICES	\$20,879	\$19,298	\$74,644	\$74,272	\$75,756
MATERIAL AND SUPPLIES	\$43,707	\$28,433	\$55,000	\$57,337	\$55,000
<b>EXPENDITURES TOTAL</b>	<b>\$111,401</b>	<b>\$92,793</b>	<b>\$224,972</b>	<b>\$230,130</b>	<b>\$228,424</b>
<b>TOTAL</b>	<b>\$111,401</b>	<b>\$92,793</b>	<b>\$224,972</b>	<b>\$230,130</b>	<b>\$228,424</b>

# State Highway Construction

Fund-Activity: 202-505

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The State Highway Construction activity is for capital improvements on federal aid-eligible streets within the City of Jackson. Capital improvements on federal aid-eligible streets and bridges are performed using state or federal funds that are passed through the Michigan Department of Transportation. For streets, these projects range from milling and resurfacing to full-depth pavement reconstruction. For bridges, these projects range from surface treatments to deck replacements to full bridge replacements. Often, these improvements are funded, in part, with federal or state grants that require a portion of a project to be paid with funds from the local agency. These funds are used to pay for the portion of project costs that are not covered by applicable state or federal grants and special assessments.

## SIGNIFICANT PROGRAM NOTES

None noted.

## BUDGET SUMMARY - EXPENSES

### 202-505 State Highway Construction Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
CONTRACTUAL AND OTHER	\$3,259,330	\$13,928,459	\$14,667,458	\$19,424,715	\$9,353,078
<b>EXPENDITURES TOTAL</b>	<b>\$3,259,330</b>	<b>\$13,928,459</b>	<b>\$14,667,458</b>	<b>\$19,424,715</b>	<b>\$9,353,078</b>
<b>TOTAL</b>	<b>\$3,259,330</b>	<b>\$13,928,459</b>	<b>\$14,667,458</b>	<b>\$19,424,715</b>	<b>\$9,353,078</b>

## WORK PROJECT DETAIL

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

<b>Work Project Titles:</b>	<b>Special</b>		<b>Fund</b>	<b>CDBG/</b>	<b>Bonds</b>	<b>Total</b>
	<b>Fed./State</b>	<b>Assessment</b>	<b>Balance</b>	<b>Other</b>		
Past MDOT Projects			13,847			13,847
Traffic Signal Recon: M50 and M106 (MDOT)	1,279,279		551,800			1,831,079
Bridge Maintenance: High #4536 (west), Losey #4547 & Morre	244,150		-		12,850	257,000
Bridge Rehab: Glick Hwy over Grand River (MDOT)	1,099,641		-			1,099,641
Elm: North to Floral	178,523		262,118			440,641
Lansing: Steward to Clinton	988,800		-		964,132	1,952,932
MLK Equality Trail: MLK to Merriman	384,000		-		235,502	619,502
MLK Equality Trail: Prospect to MLK Jr Drive	187,500		131,872			319,372
MLK Jr Dr: South to Morrell			-	1,608,967		1,608,967
Traffic Signal Recon: Lansing Avenue Corridor , Safety	789,273		247,018			1,036,291
Traffic Signal Recon: Morrell at Brown and at Wisner	156,425		17,381			173,806
	<b>5,307,591</b>	<b>-</b>	<b>1,224,036</b>	<b>1,608,967</b>	<b>1,212,484</b>	<b>9,353,078</b>

# Transfers To Other Funds

Fund-Activity: 202-966

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The Transfers to Other Funds activity is used to transfer major and local street funds to other funds to pay for the expense incurred on debt service for capital improvement projects performed to major and local streets.

On occasion, projects on arterial, collector, and local streets are undertaken that are of a scope and magnitude beyond what annual revenues can support in a given fiscal year. In these instances, a portion of the annual revenues are bonded to finance construction. This fund is used to provide funding for the debt service payments. This fund can also be used to transfer funds to local streets.

## SIGNIFICANT PROGRAM NOTES

None noted.

## BUDGET SUMMARY - EXPENSES

### 202-966 Transfers to Other Funds Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>TRANSFERS OUT</b>					
OTHER FINANCING USES	\$696,672	\$773,333	\$773,952	\$770,120	\$781,397
<b>TRANSFERS OUT TOTAL</b>	<b>\$696,672</b>	<b>\$773,333</b>	<b>\$773,952</b>	<b>\$770,120</b>	<b>\$781,397</b>
<b>TOTAL</b>	<b>\$696,672</b>	<b>\$773,333</b>	<b>\$773,952</b>	<b>\$770,120</b>	<b>\$781,397</b>

# Street & Bridge Construction

Fund-Activity: 203-451

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

Local street capital improvements range from surface treatments to reconstruction of streets. These funds are used to pay for the portion of project costs that are not covered by special assessments and applicable state or federal grants.

## SIGNIFICANT PROGRAM NOTES

None noted.

## BUDGET SUMMARY - EXPENSES

### 203-451 Street & Bridge Construction Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
CONTRACTUAL AND OTHER	\$1,045,782	\$1,056,831	\$2,963,524	\$858,469	\$923,401
PERSONAL SERVICES	\$11,425	\$9,184	\$59,011	\$20,520	\$15,235
MATERIAL AND SUPPLIES	\$24,237	\$15,007	\$1,500	\$1,500	\$1,500
<b>EXPENDITURES TOTAL</b>	<b>\$1,081,444</b>	<b>\$1,081,023</b>	<b>\$3,024,035</b>	<b>\$880,489</b>	<b>\$940,136</b>
<b>TOTAL</b>	<b>\$1,081,444</b>	<b>\$1,081,023</b>	<b>\$3,024,035</b>	<b>\$880,489</b>	<b>\$940,136</b>

## WORK PROJECT DETAIL

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

<u>Work Project Titles:</u>	Funding					Total
	S/A	Fund Bal.	CDBG/Other	PIF	Bonds	Cost
Local St. Const.-Misc.		12,000				12,000
Local Street Planning & Permits		10,000				10,000
Local Street CPM Program		50,000				50,000
Burr: Cooper to State		-		242,914		242,914
Dwight: Chapin to Tyson		212,616				212,616
Burr: State to Waterloo		136,283		15,000		151,283
Oakridge: Glen to Grovedale		3,000				3,000
Blakely: Elm to Pleasant		34,200				34,200
Rosedale Drainage Improvements		43,654				43,654
Pearl: Cooper to Waterloo	339,934	(159,465)				180,469
	<b>339,934</b>	<b>342,288</b>	<b>-</b>	<b>257,914</b>	<b>-</b>	<b>940,136</b>



# Street & Bridge Maintenance

Fund-Activity: 203-463

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The funds for Street & Bridge Maintenance are to perform a variety of street repair and maintenance activities on the 155 miles of major and local streets. These activities include pothole patching, street cleaning and sweeping, replacement of curbs and gutters, cleaning and repairs of catch basins throughout the City's storm sewer system, curbside leaf pick up, maintaining the right-of-way areas, grading of the shoulder, and dust prevention of nonpaved streets.

Revenues to fund the expenditures of the Street & Bridge Maintenance are derived from gas and weight taxes, which are earmarked by law and the state constitution for street and highway purposes, and are required by Act 51 of the Public Acts of 1951, as amended.

## SIGNIFICANT PROGRAM NOTES

The long-term goal of the Street & Bridge Maintenance is to provide a safe and aesthetic transportation system through efficient and effective services. The increase in expenditures is due to the increased effort in asphalt patching throughout the city.

## BUDGET SUMMARY - EXPENSES

203-463 Street & Bridge Maintenance Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
CONTRACTUAL AND OTHER	\$251,917	\$253,402	\$327,491	\$289,765	\$331,426
PERSONAL SERVICES	\$171,840	\$168,010	\$194,236	\$193,011	\$197,804
MATERIAL AND SUPPLIES	\$123,783	\$145,656	\$196,250	\$174,100	\$226,200
<b>EXPENDITURES TOTAL</b>	<b>\$547,540</b>	<b>\$567,068</b>	<b>\$717,977</b>	<b>\$656,876</b>	<b>\$755,430</b>
<b>TOTAL</b>	<b>\$547,540</b>	<b>\$567,068</b>	<b>\$717,977</b>	<b>\$656,876</b>	<b>\$755,430</b>

## WORK PROJECT DETAIL

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

	2021/22	2022/23	2023/24	2023/24	2024/25
	Actual	Actual	Budget	Projected	Requested
<b>Work Project Titles:</b>					
Street Cleaning	129,104	145,173	203,779	174,526	196,028
Maintenance C&G Streets	361,303	350,909	411,743	401,790	446,655
Maintenance Catch Basins	22,259	27,027	60,680	42,065	60,462
Maint. No C&G Streets	34,874	43,959	41,775	38,495	52,285
	<b>547,540</b>	<b>567,068</b>	<b>717,977</b>	<b>656,876</b>	<b>755,430</b>

Dept.	Account Description	2021/22	2022/23	2023/24	2023/24	2024/25
		Actual	Actual	Budget	Projected	Requested
<b><u>Street Cleaning:</u></b>						
900	Machine Sweeping	50,588	83,577	115,499	100,546	112,060
901	Haul Sweepings	28,380	20,791	40,950	32,760	38,415
902	Hand Cleaning	46,269	39,823	38,150	34,335	38,530
904	Clean Alleys	3,867	982	9,180	6,885	7,023
		129,104	145,173	203,779	174,526	196,028
<b><u>Maintenance C&amp;G Streets:</u></b>						
905	Asphalt Patching	327,054	306,023	327,318	340,410	369,050
906	Concrete Patching	-	-	5,560	2,780	6,950
907	Curb & Gutter Repair	11,635	21,396	19,525	19,525	22,420
908	Crackfill	-	-	5,000	3,750	9,375
909	Parkway Maintenance	22,614	23,490	54,340	35,325	38,860
		361,303	350,909	411,743	401,790	446,655
<b><u>Maintenance Catch Basins:</u></b>						
912	Catch Basin Work	14,980	23,642	28,280	22,625	31,890
913	Clean Catch Basins	7,279	3,385	32,400	19,440	28,572
		22,259	27,027	60,680	42,065	60,462
<b><u>Maintenance No C&amp;G Streets:</u></b>						
914	Grade & Gravel	28,810	32,835	25,625	25,625	30,640
917	Dust Prevention	6,064	11,124	5,100	8,925	10,030
918	Shoulder & Gutter Repair	-	-	6,320	1,580	6,790
922	Bridge Maintenance	-	-	4,730	2,365	4,825
		34,874	43,959	41,775	38,495	52,285
		<b>547,540</b>	<b>567,068</b>	<b>717,977</b>	<b>656,876</b>	<b>755,430</b>

# Traffic Services

Fund-Activity: 203-474

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The Traffic Services activity is used to study, develop, implement, and maintain traffic control strategies to provide safe and efficient traffic patterns for motorists and non-motorized users on arterial collector, and local streets.

## SIGNIFICANT PROGRAM NOTES

Traffic control strategies typically consist of a combination of signs, pavement markings and traffic signals that conform to the requirements of the Michigan Manual of Uniform Traffic Control Devices that are deployed to provide for the efficient movement of vehicle traffic while providing for safe pedestrian and motorist crossings at intersecting streets.

## BUDGET SUMMARY - EXPENSES

### 203-474 Traffic Services Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
PERSONAL SERVICES	\$416	\$468	\$53,432	\$9,752	\$19,235
CONTRACTUAL AND OTHER	\$136	\$312	\$30,057	\$5,748	\$13,097
MATERIAL AND SUPPLIES	\$190	\$0	\$1,200	\$500	\$1,000
<b>EXPENDITURES TOTAL</b>	<b>\$742</b>	<b>\$780</b>	<b>\$84,689</b>	<b>\$16,000</b>	<b>\$33,332</b>
<b>TOTAL</b>	<b>\$742</b>	<b>\$780</b>	<b>\$84,689</b>	<b>\$16,000</b>	<b>\$33,332</b>

## WORK PROJECT DETAIL

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

Work Project Titles:	2021/22 Actual	2022/23 Actual	2023/24 Budget	2023/24 Projected	2024/25 Requested
981 Traffic Signs	742	780	84,689	16,000	33,332
	<b>742</b>	<b>780</b>	<b>84,689</b>	<b>16,000</b>	<b>33,332</b>



# Winter Maintenance

Fund-Activity: 203-478

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The funds for Winter Maintenance are used to perform a variety of winter maintenance activities on the 155 miles of major and local streets. These activities include snow plowing, snow removal, and salting of all city streets.

Revenues to fund the expenditures included in Winter Maintenance are derived from gas and weight taxes, which are earmarked by law and the state constitution for street and highway purposes, and are required by Act 51 of the Public Acts of 1951, as amended.

## SIGNIFICANT PROGRAM NOTES

The long-term goal of Winter Maintenance is to provide a safe and aesthetic transportation system through efficient and effective services. The increase in expenses is due to the increase in the cost of living and the cost of purchasing road salt materials.

## BUDGET SUMMARY - EXPENSES

203-478 Winter Maintenance Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
MATERIAL AND SUPPLIES	\$58,767	\$33,480	\$122,362	\$65,550	\$124,650
CONTRACTUAL AND OTHER	\$61,584	\$34,093	\$77,952	\$66,260	\$71,657
PERSONAL SERVICES	\$31,580	\$19,233	\$48,045	\$43,715	\$44,590
<b>EXPENDITURES TOTAL</b>	<b>\$151,931</b>	<b>\$86,807</b>	<b>\$248,359</b>	<b>\$175,525</b>	<b>\$240,897</b>
<b>TOTAL</b>	<b>\$151,931</b>	<b>\$86,807</b>	<b>\$248,359</b>	<b>\$175,525</b>	<b>\$240,897</b>

## WORK PROJECT DETAIL

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

		2021/22	2022/23	2023/24	2023/24	2024/25
		Actual	Actual	Budget	Projected	Requested
<b>Work Project Titles:</b>						
990	Snowplowing	25,667	17,691	42,073	31,555	37,866
991	Hauling Snow	8,586	2,963	17,993	13,495	14,170
992	Salting	117,678	66,153	188,293	130,475	188,861
		<b>151,931</b>	<b>86,807</b>	<b>248,359</b>	<b>175,525</b>	<b>240,897</b>

# Transfers To Other Funds

Fund-Activity: 203-966

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The Transfers to Other Funds activity is used to transfer major and local street funds to other funds to pay for the expense incurred on debt service for capital improvement projects performed to major and local streets.

On occasion, projects on arterial, collector, and local streets are undertaken that are of a scope and magnitude beyond what annual revenues can support in a given fiscal year. In these instances, a portion of the annual revenues are bonded to finance construction. This fund is used to provide funding for the debt service payments. This fund can also be used to transfer funds to local streets.

## SIGNIFICANT PROGRAM NOTES

None noted.

## BUDGET SUMMARY - EXPENSES

### 203-966 Transfers to Other Funds Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>TRANSFERS OUT</b>					
OTHER FINANCING USES	\$89,322	\$87,279	\$87,821	\$87,836	\$86,675
<b>TRANSFERS OUT TOTAL</b>	<b>\$89,322</b>	<b>\$87,279</b>	<b>\$87,821</b>	<b>\$87,836</b>	<b>\$86,675</b>
<b>TOTAL</b>	<b>\$89,322</b>	<b>\$87,279</b>	<b>\$87,821</b>	<b>\$87,836</b>	<b>\$86,675</b>

# Parks & Recreation

Fund-Activity: 208-751

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

Ella Sharp Park’s 18-hole golf course provides a challenge for golfers of all levels. The course touts two of Jackson County’s most challenging golf holes (2nd and 12th holes) along with an array of other well-manicured fairways and greens. Ella Sharp Park’s golf course is also home to many golf events for many different organizations and causes.

## SIGNIFICANT PROGRAM NOTES

The Golf Course is the major funding source for the Operating Fund. However, after the decline of golf in the early 2000s and the continued rising cost of goods, the Ella W. Sharp Park Operating Fund has relied on the City of Jackson General Fund (101) to offset any shortfall. Currently, the Ella Sharp Park facilities generate approximately 80% of its operating budget.

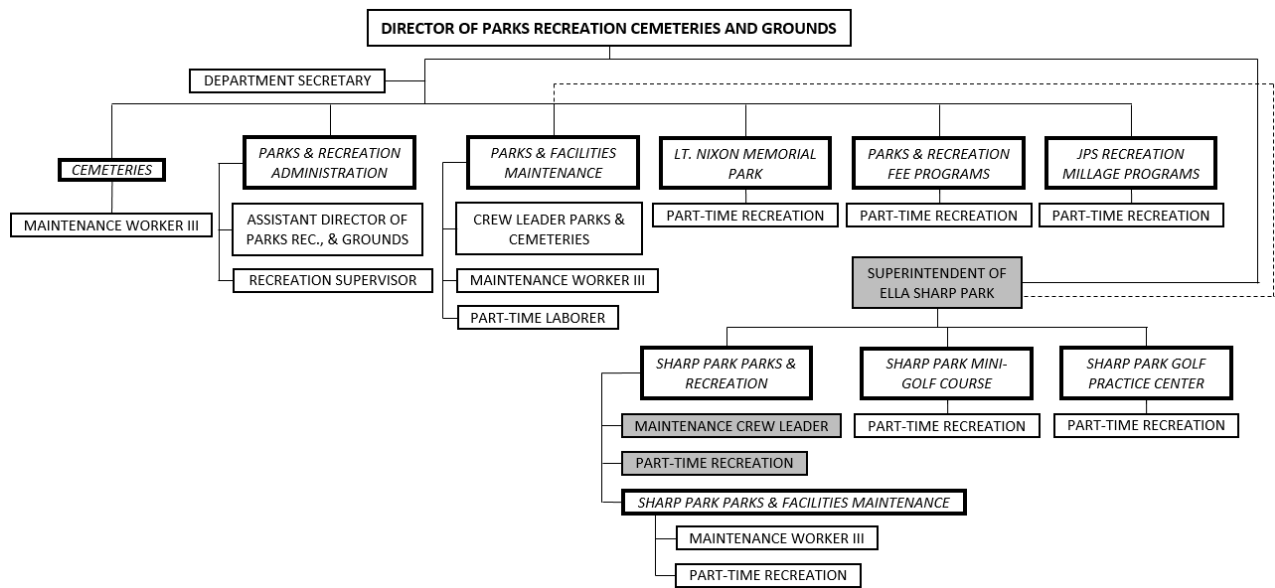
For fiscal year 2023/2024, adjustments to increase temporary wages, program supplies, and resale items are necessary. Decreases were made to equipment by eliminating the purchase of two mowers. The addition of a second indoor golf simulator improved off-season revenue and made the golf course a yearly operation. After a wait of two years, four maintenance carts arrived in fiscal year 2023/24 and are included in program resale expenses, along with our golf cart fleet of 56 carts. The fiscal year 2024/25 budget includes adjustments made under this current budget. The number of golf leagues increased from 28 to 29. This will guarantee a steady revenue stream barring no adverse weather events. Rate changes will be explored for the 25/26 fiscal period.

## BUDGET SUMMARY - EXPENSES

208-751 Parks & Recreation Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
PERSONAL SERVICES	\$302,156	\$310,505	\$299,676	\$314,704	\$326,502
MATERIAL AND SUPPLIES	\$230,312	\$244,363	\$218,700	\$268,700	\$230,700
CONTRACTUAL AND OTHER	\$106,001	\$91,202	\$124,675	\$128,195	\$140,048
CAPITAL OUTLAY	\$38,086	\$99,866	\$38,225	\$15,725	\$33,225
<b>EXPENDITURES TOTAL</b>	<b>\$676,554</b>	<b>\$745,936</b>	<b>\$681,276</b>	<b>\$727,324</b>	<b>\$730,475</b>
<b>TOTAL</b>	<b>\$676,554</b>	<b>\$745,936</b>	<b>\$681,276</b>	<b>\$727,324</b>	<b>\$730,475</b>

## ACTIVITY PERSONNEL CHART



## PERSONNEL SCHEDULE

### Parks & Recreation

Position Name	PARKS & RECREATION
<b>Allocated FTE Count</b>	
MAINTENANCE CREW LEADER	0.5
SUPERINTENDENT OF ELLA SHARP PARK	0.5
<b>ALLOCATED FTE COUNT</b>	<b>1</b>

# Golf Practice Center

Fund-Activity: 208-753

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The Ella Sharp Park Golf Learning Center is a great place to learn how to play golf, brush up on your skills, or hit a few golf balls. For those golfers who are looking for more than just hitting a few balls around, the learning center also has a wide range of classes available for youths and adults. Classes and private instruction are available for beginners and veteran players.

## SIGNIFICANT PROGRAM NOTES

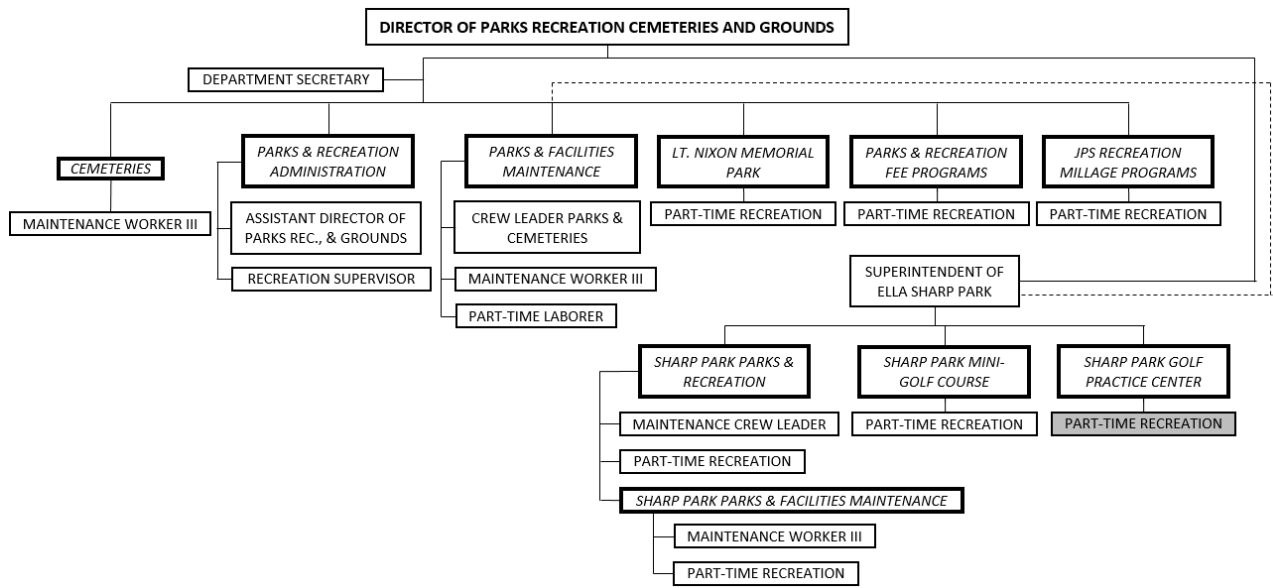
It is anticipated that the golf practice center will open earlier in the current fiscal year as compared to the last season. Staff is hopeful the practice center will meet its revenue goals for the 2023/2024 season, weather permitting, and contribute positively to the overall fund balance. There are no significant increases or decreases in revenue or expenses proposed for fiscal year 2024/25. Note, the budget for the practice center is budgeted to be open for 26 weeks in the fiscal period.

## BUDGET SUMMARY - EXPENSES

208-753 Golf Practice Center Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
PERSONAL SERVICES	\$13,187	\$29,398	\$38,073	\$38,073	\$38,145
CONTRACTUAL AND OTHER	\$1,910	\$2,370	\$1,754	\$2,034	\$2,233
MATERIAL AND SUPPLIES	\$781	\$662	\$900	\$1,220	\$1,000
<b>EXPENDITURES TOTAL</b>	<b>\$15,879</b>	<b>\$32,430</b>	<b>\$40,727</b>	<b>\$41,327</b>	<b>\$41,378</b>
<b>TOTAL</b>	<b>\$15,879</b>	<b>\$32,430</b>	<b>\$40,727</b>	<b>\$41,327</b>	<b>\$41,378</b>

## ACTIVITY PERSONNEL CHART



# Mini-Golf Course

Fund-Activity: 208-754

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The Ella Sharp Park Miniature Golf Course was built in the early 1990s. It has been a valuable revenue source for the Ella Sharp Park Operating Fund and revenues frequently double expenditures. Over the last 5-7 years, the miniature golf course received only minor capital improvements (putting greens) and is experiencing a rapid deterioration to the overall facility. To keep the miniature golf course profitable, decisions were made to eliminate the evening lighting, reduce hours of operation, and staff the facility with one person per shift. With the approval of the fiscal year 2023/24 budget, the City Council allocated Public Improvement Funds for major improvements to the facility, confident it will again become a popular destination within the City of Jackson.

## SIGNIFICANT PROGRAM NOTES

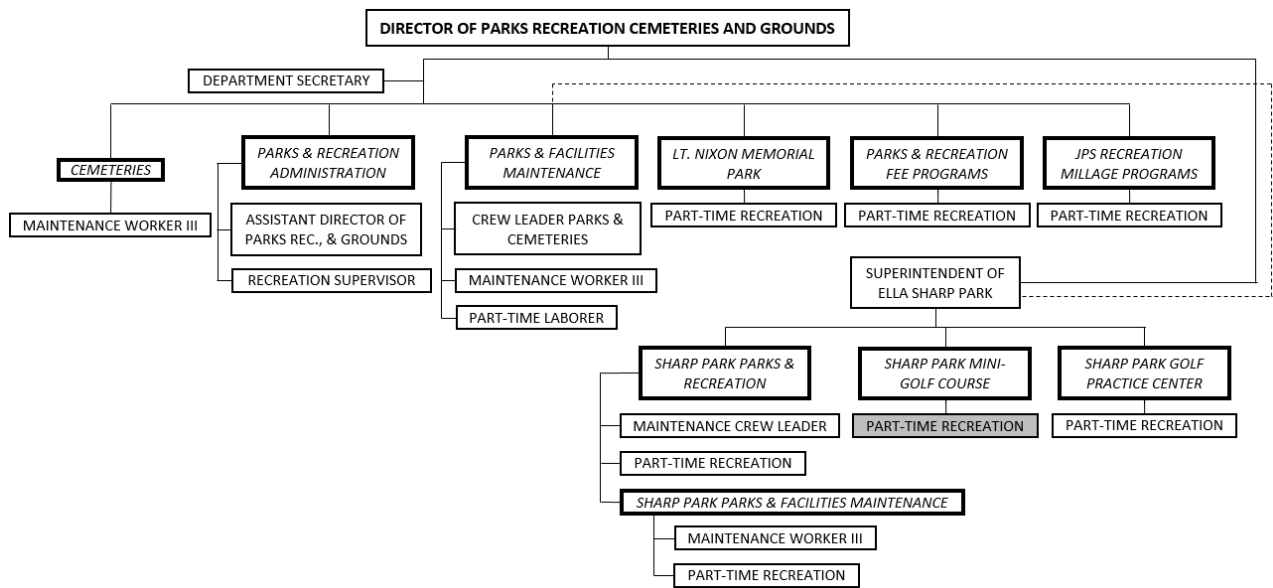
The Ella Sharp Park Miniature Golf Course may experience a \$10,000 reduction in revenue due to the construction currently taking place. The miniature golf course officially opened for the current season on May 24, allowing construction to be completed prior to this date. Weather and customer approval will dictate the final revenue for the 2023/24 period. An increase in revenue for the 2024/2025 fiscal period from the current fiscal year is anticipated. Decisions will be made on whether past operational cuts will be removed and permit the facility to extend operating hours. The miniature golf course budget is based on being open for 26 weeks. It remains a valuable asset to the Ella W. Sharp Park Operating Fund.

## BUDGET SUMMARY - EXPENSES

208-754 Mini-Golf Course Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
PERSONAL SERVICES	\$12,335	\$15,071	\$29,645	\$29,645	\$29,708
CONTRACTUAL AND OTHER	\$5,103	\$3,898	\$11,234	\$11,234	\$11,271
MATERIAL AND SUPPLIES	\$1,106	\$2,666	\$4,500	\$4,500	\$4,500
<b>EXPENDITURES TOTAL</b>	<b>\$18,544</b>	<b>\$21,635</b>	<b>\$45,379</b>	<b>\$45,379</b>	<b>\$45,479</b>
<b>TOTAL</b>	<b>\$18,544</b>	<b>\$21,635</b>	<b>\$45,379</b>	<b>\$45,379</b>	<b>\$45,479</b>

## ACTIVITY PERSONNEL CHART



# Parks & Facilities Maintenance

Fund-Activity: 208-771

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The Ella Sharp Park activity maintains all of the non-revenue aspects of Ella Sharp Park. This includes soccer and softball fields. Other amenities that fall under this activity are hiking trails, park garbage and clean up, rotunda and pavilion upkeep, the Fourth Street roundabout, tennis, pickleball and basketball courts, flower gardens, and Ella Sharp Park special events.

## SIGNIFICANT PROGRAM NOTES

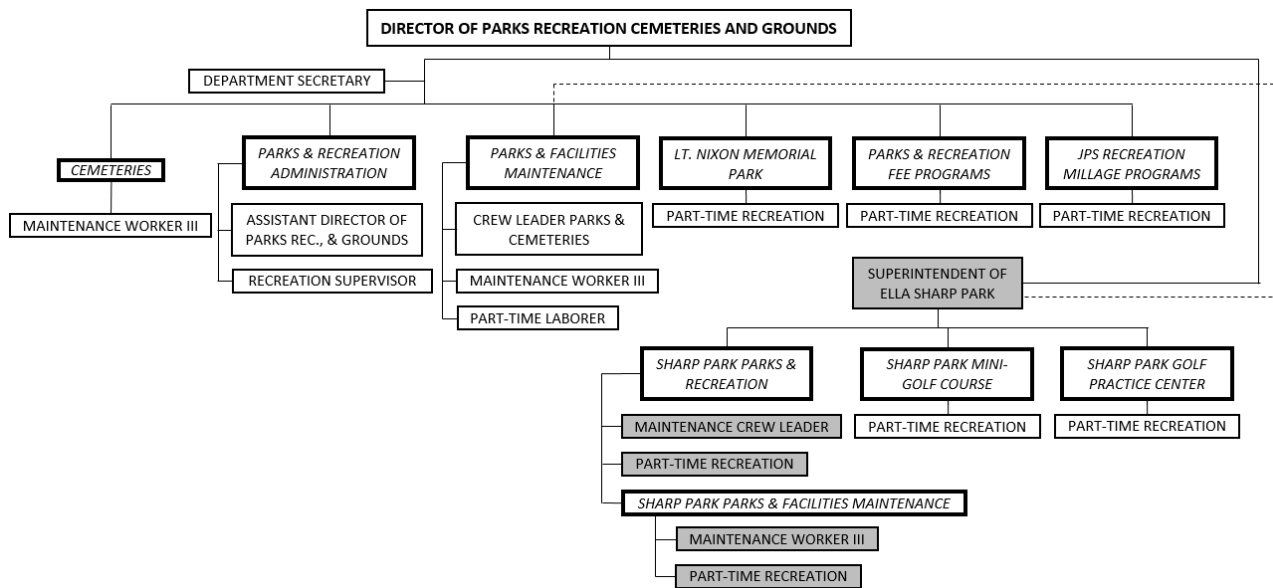
For fiscal year 2023/24, adjustments were made to overtime for full-time staff and building maintenance repair of the rotunda roof (the insurance payout was received in the previous fiscal year).

## BUDGET SUMMARY - EXPENSES

208-771 Parks & Facilities Maintenance Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
PERSONAL SERVICES	\$149,698	\$167,139	\$186,950	\$190,757	\$203,886
MATERIAL AND SUPPLIES	\$24,665	\$25,683	\$27,500	\$27,500	\$27,500
CONTRACTUAL AND OTHER	\$11,746	\$26,931	\$500	\$18,435	\$500
CAPITAL OUTLAY	\$0	\$2,513	\$2,500	\$2,500	\$2,500
<b>EXPENDITURES TOTAL</b>	<b>\$186,108</b>	<b>\$222,265</b>	<b>\$217,450</b>	<b>\$239,192</b>	<b>\$234,386</b>
<b>TOTAL</b>	<b>\$186,108</b>	<b>\$222,265</b>	<b>\$217,450</b>	<b>\$239,192</b>	<b>\$234,386</b>

## ACTIVITY PERSONNEL CHART



## PERSONNEL SCHEDULE

### Parks & Facilities Maintenance

Position Name	PARKS & FACILITIES MAINTENANCE
<b>Allocated FTE Count</b>	
MAINTENANCE WORKER III	0.5
SUPERINTENDENT OF ELLA SHARP PARK	0.5
MAINTENANCE CREW LEADER	0.5
<b>ALLOCATED FTE COUNT</b>	<b>1.5</b>

# **Debt Service Funds**

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

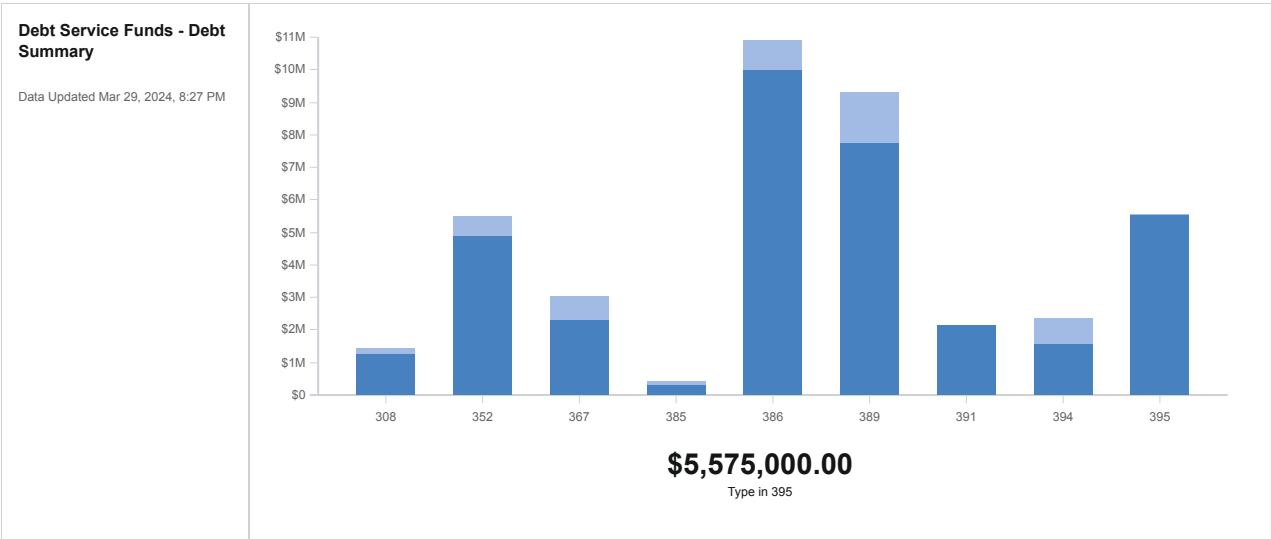
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# Debt Service Funds - Debt Summary

Fiscal Year 2024/25 Annual Budget

## Debt Service Funds - Debt Summary

Fund	Debt Service Fund Name	Date Issued	Final Maturity	Issue Amount	Principal Outstanding 6/30/2024	FY 24/25 Principal	FY 24/25 Interest
308	2020 Capital Improvement	5/28/2020	6/1/2030	\$2,004,000	\$1,252,000	\$198,000	25,791
352	2017 Michigan Trans. Fund	6/27/2017	6/1/2031	\$8,970,000	\$4,850,000	\$645,000	116,885
367	2021 City Hall Refunding	3/24/2021	5/1/2027	\$4,382,000	\$2,292,000	\$741,000	22,691
385	2016 Capital Improvement	4/20/2016	10/1/2025	\$1,300,000	\$286,000	\$141,000	4,743
386	2018 Capital Improvement	6/28/2018	6/1/2033	\$14,890,000	\$9,990,000	\$900,000	499,500
389	2017 BRA TIF Refunding	4/26/2017	6/1/2030	\$9,080,000	\$7,750,000	\$1,560,000	204,600
391	2021 BRA TIF Refunding	3/24/2021	6/1/2031	\$4,272,000	\$2,156,000	\$0	38,592
394	2001 DDA TIF	3/27/2001	6/1/2026	\$17,998,578	\$1,576,368	\$790,033	2,241,545
395	2019 DDA TIF Refunding	12/19/2019	6/1/2030	\$5,715,000	\$5,535,000	\$40,000	167,157
				<b>\$68,611,578</b>	<b>\$35,687,368</b>	<b>\$5,015,033</b>	<b>3,321,504</b>



# 308 - 2020 Capital Improvements Bond Debt Service Fund

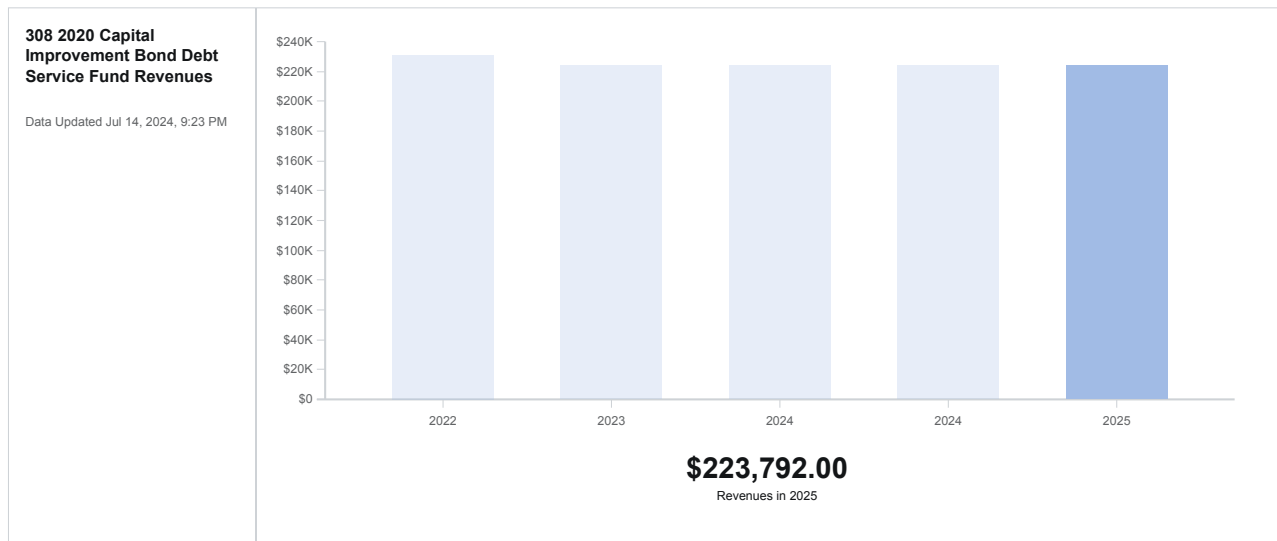
Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The 2020 Capital Improvement Bonds Debt Service Fund is to account for the payment of interest and principal on the \$2.004 million City of Jackson 2020 Capital Improvements Bonds, which are dated May 28, 2020. The bonds were issued to provide funds to pay for the cost of renovation to the City's Martin Luther King Center and related bond issuance costs. The 2020 Capital Improvements Bonds were issued under the provisions of Act 34.

The bonds are to be paid from the Public Improvement Fund. As additional security, the city pledged its limited tax full faith and credit.

## BUDGET SUMMARY - REVENUES



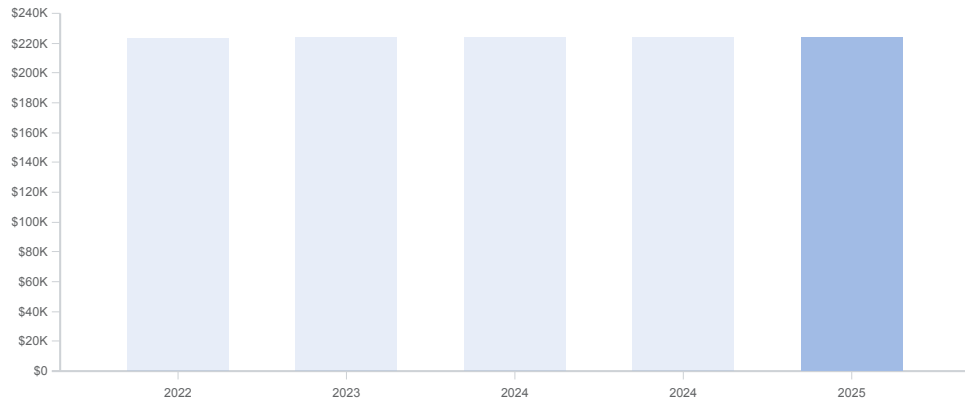
### 308 2020 Capital Improvement Bond Debt Service Fund Revenues

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>TRANSFERS IN</b>					
CONTRIBUTIONS FROM OTHER FUNDS	\$230,622	\$223,702	\$223,788	\$223,788	\$223,792
<b>TRANSFERS IN TOTAL</b>	<b>\$230,622</b>	<b>\$223,702</b>	<b>\$223,788</b>	<b>\$223,788</b>	<b>\$223,792</b>
<b>TOTAL</b>	<b>\$230,622</b>	<b>\$223,702</b>	<b>\$223,788</b>	<b>\$223,788</b>	<b>\$223,792</b>

## BUDGET SUMMARY - EXPENSES

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

Data Updated Jul 14, 2024, 9:23 PM



**\$223,792.00**

Expenses in 2025

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

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>DEBT SERVICE</b>	\$223,533	\$223,702	\$223,788	\$223,788	\$223,792
<b>TOTAL</b>	<b>\$223,533</b>	<b>\$223,702</b>	<b>\$223,788</b>	<b>\$223,788</b>	<b>\$223,792</b>

**BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE**

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

	ACTUALS		2024 BUDGET	PROJECTED	PROPOSED
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>Revenues</b>	\$230,622	\$223,702	\$223,788	\$223,788	\$223,792
<b>Expenses</b>	\$223,533	\$223,702	\$223,788	\$223,788	\$223,792
<b>Revenues Over/(Under) Expenses</b>	\$7,088	\$0	\$0	\$0	\$0
<b>Beginning Fund Balance</b>	\$0	\$7,088	\$7,088	\$7,088	\$7,088
<b>Ending Fund Balance</b>	\$7,088	\$7,088	\$7,088	\$7,088	\$7,088

# 352 - 2017 Michigan Transportation Fund Bond Debt Service Fund

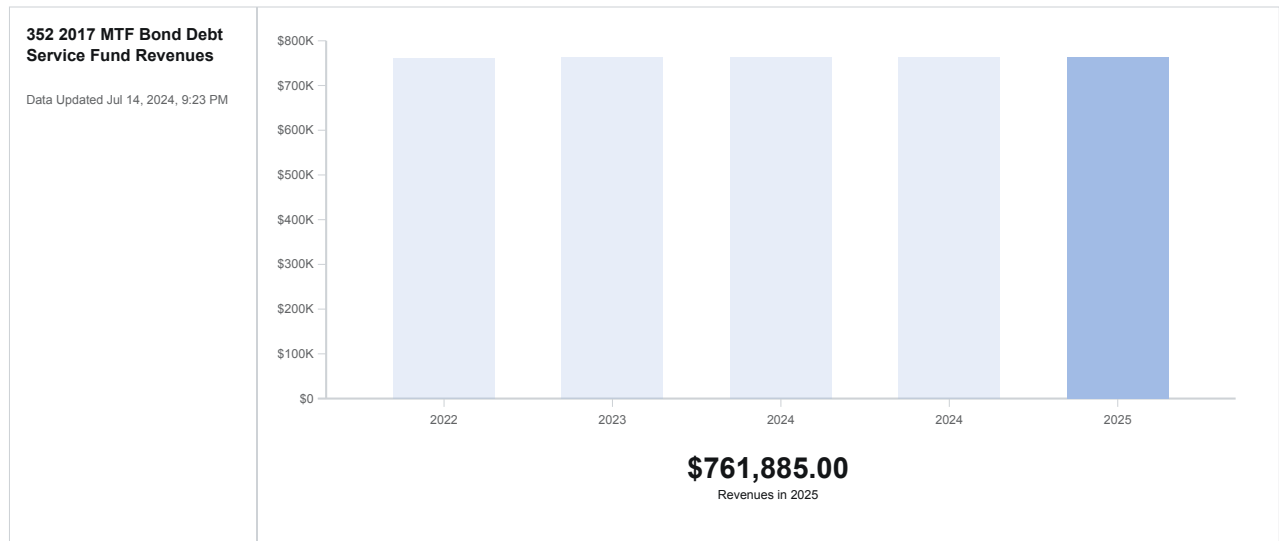
Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The 2017 Michigan Transportation Fund Bonds Debt Service Fund is 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 for the cost of various street improvements, including certain special assessments, and the incidental costs related to the issuance of the bonds. These 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 a resolution of the City Council adopted April 11, 2017.

Pursuant to the law and bond resolution, the bonds are to be paid from state-collected taxes returned to the city, as well as collections on certain special assessments levied to finance street improvements. As additional security, the city pledged its limited tax full faith and credit.

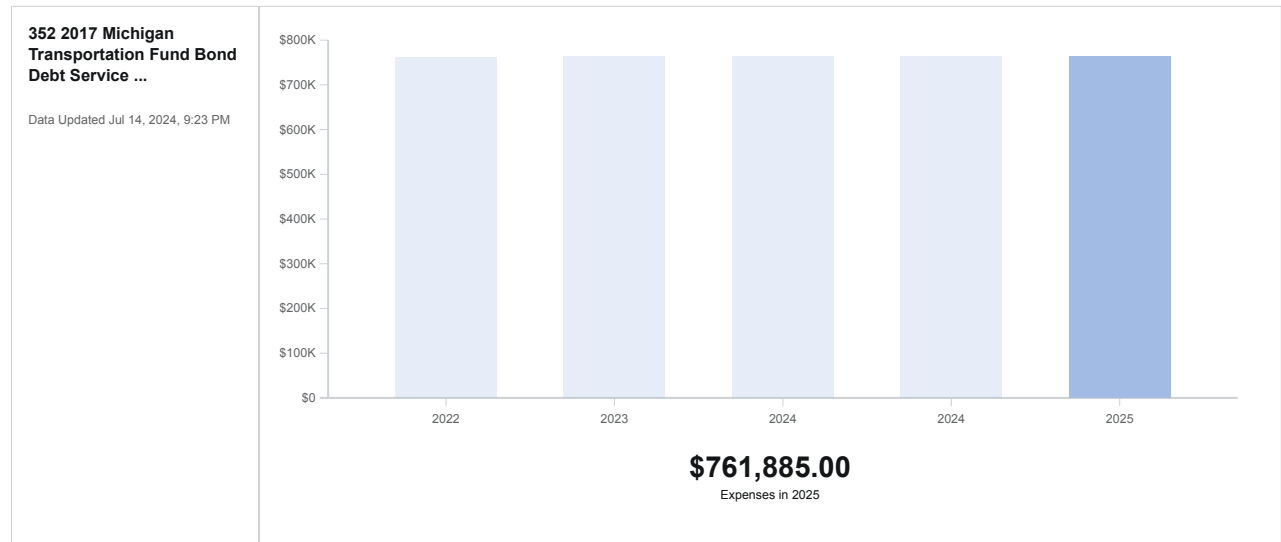
## BUDGET SUMMARY - REVENUES



352 2017 MTF Bond Debt Service Fund Revenues

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>TRANSFERS IN</b>					
CONTRIBUTIONS FROM OTHER FUNDS	\$761,350	\$761,890	\$762,068	\$762,068	\$761,885
<b>TRANSFERS IN TOTAL</b>	<b>\$761,350</b>	<b>\$761,890</b>	<b>\$762,068</b>	<b>\$762,068</b>	<b>\$761,885</b>
<b>TOTAL</b>	<b>\$761,350</b>	<b>\$761,890</b>	<b>\$762,068</b>	<b>\$762,068</b>	<b>\$761,885</b>

# BUDGET SUMMARY - EXPENSES



## 352 2017 MTF Bond Debt Service Fund Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>DEBT SERVICE</b>	\$761,350	\$761,890	\$762,068	\$762,068	\$761,885
<b>TOTAL</b>	<b>\$761,350</b>	<b>\$761,890</b>	<b>\$762,068</b>	<b>\$762,068</b>	<b>\$761,885</b>

# BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

## 352 2017 MTF Bond Debt Service Fund

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>Revenues</b>	\$761,350	\$761,890	\$762,068	\$762,068	\$761,885
<b>Expenses</b>	\$761,350	\$761,890	\$762,068	\$762,068	\$761,885
<b>Revenues Over/(Under) Expenses</b>	\$0	\$0	\$0	\$0	\$0
<b>Beginning Fund Balance</b>	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance</b>	\$0	\$0	\$0	\$0	\$0

# 367 - 2021 City Hall Refunding Debt Service Fund

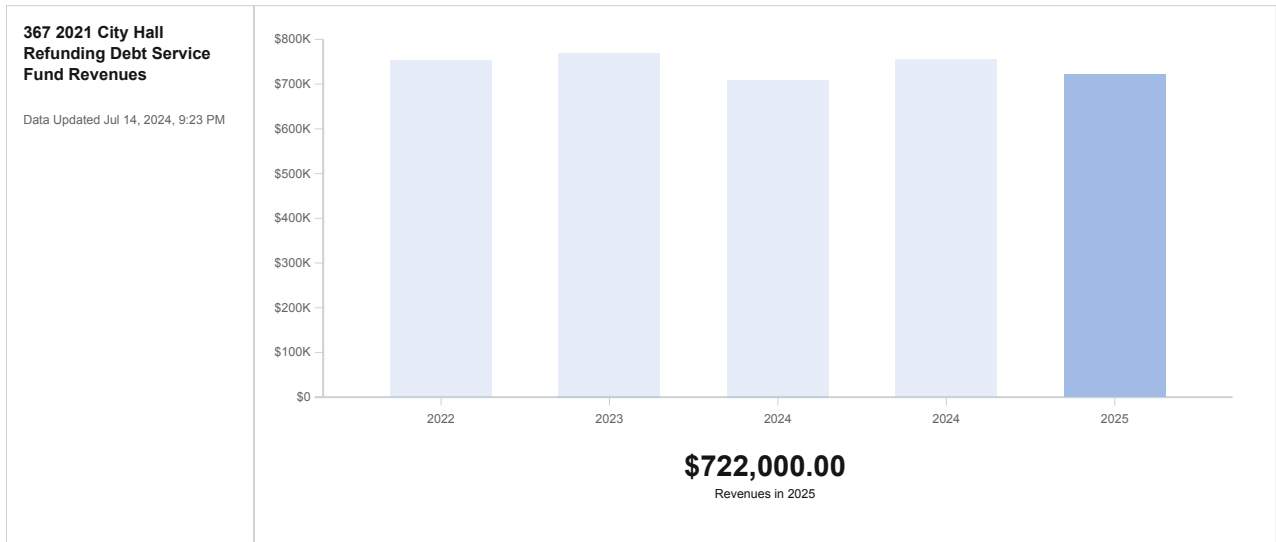
Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The 2021 City Hall Refunding Debt Service Fund is 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. The bonds were issued to refinance the 2013 Unlimited Tax General Obligation Refunding Bonds and to pay the costs incidental to the issuance of the bonds. These bonds were issued under the provisions of Act 34, Public Acts of Michigan, 2001, and were authorized by a resolution of the City Council adopted on February 9, 2021.

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.

## BUDGET SUMMARY - REVENUES



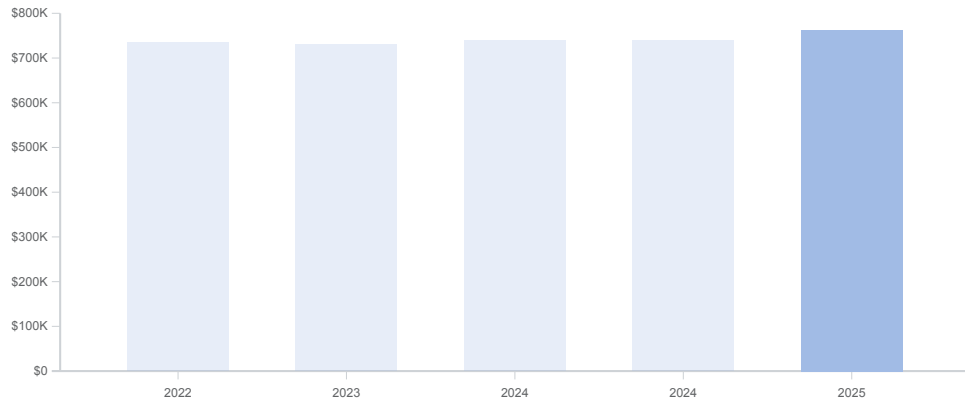
367 2021 City Hall Refunding Debt Service Fund Revenues

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
PROPERTY TAXES	\$750,378	\$750,689	\$701,000	\$726,000	\$712,000
INVESTMENT INCOME	\$2,518	\$18,116	\$7,500	\$30,000	\$10,000
<b>TOTAL</b>	<b>\$752,896</b>	<b>\$768,804</b>	<b>\$708,500</b>	<b>\$756,000</b>	<b>\$722,000</b>

## BUDGET SUMMARY - EXPENSES

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

Data Updated Jul 14, 2024, 9:23 PM



**\$763,691.00**

Expenses in 2025

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

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
DEBT SERVICE	\$734,840	\$729,581	\$739,720	\$739,720	\$763,691
CONTRACTUAL AND OTHER	\$400	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$735,240</b>	<b>\$729,581</b>	<b>\$739,720</b>	<b>\$739,720</b>	<b>\$763,691</b>

**BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE**

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

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
Revenues	\$752,896	\$768,804	\$708,500	\$756,000	\$722,000
Expenses	\$735,240	\$729,581	\$739,720	\$739,720	\$763,691
Revenues Over/(Under) Expenses	\$17,655	\$39,224	-\$31,220	\$16,280	-\$41,691
Beginning Fund Balance	\$131,645	\$149,300	\$188,524	\$188,524	\$204,804
Ending Fund Balance	\$149,300	\$188,524	\$157,304	\$204,804	\$163,113

# 385 - 2016 Capital Improvement Bond Debt Service Fund

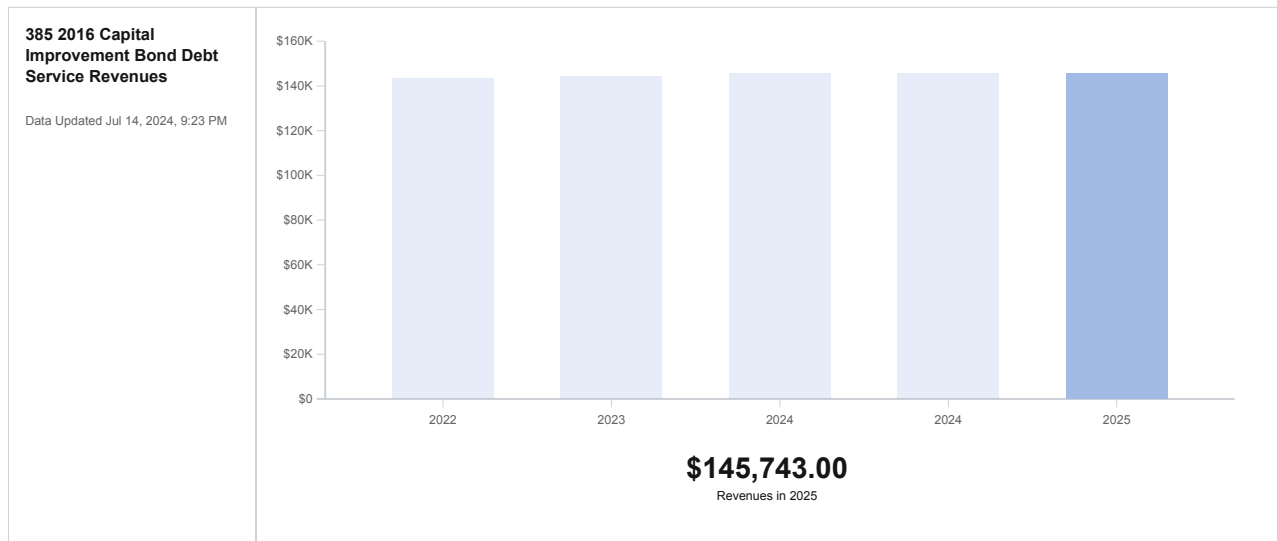
Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The purpose of this fund is to account for the payment of interest and principal on the \$1.3 million City of Jackson 2016 Capital Improvement Bonds, dated April 20, 2016. These bonds were issued to finance the city's 2015 parking lot project, which consisted largely of the construction of Lot #20, located in the city's downtown area, and to pay the costs associated with the issuance of the bonds. The bonds were issued under the provisions of Act 34 of the Public Acts of Michigan of 2001, as amended, and a resolution adopted by the City Council on February 23, 2016, to pay the costs of acquiring and constructing parking lot improvements in the city and the costs related to the issuance of the bonds.

The bonds were 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 and interest on the bonds.

## BUDGET SUMMARY - REVENUES

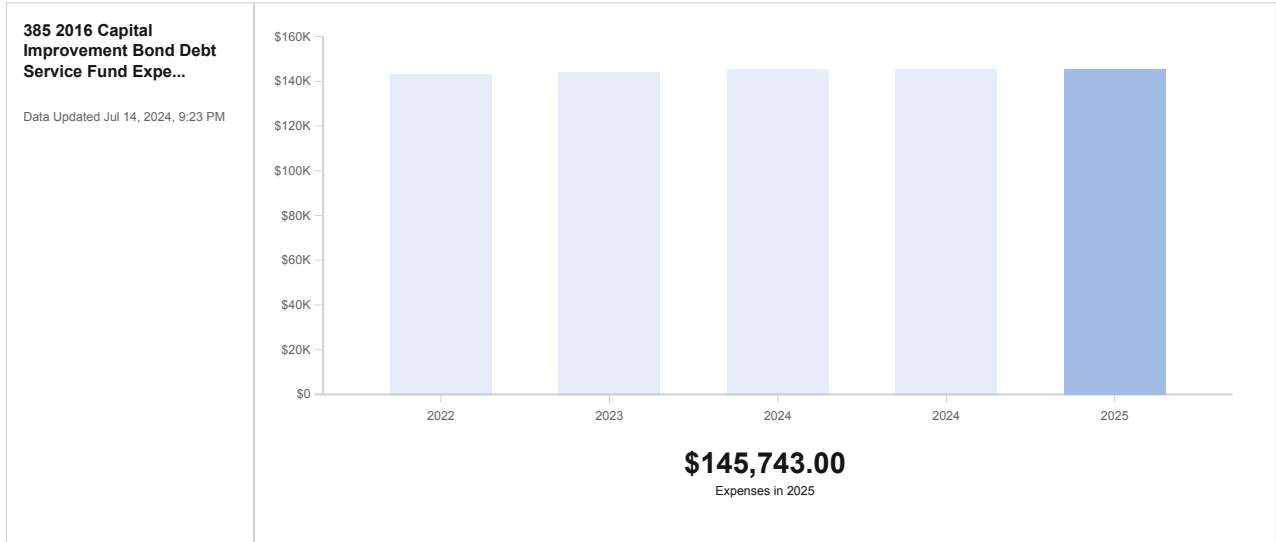


### 385 2016 Capital Improvement Bond Debt Service Revenues

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>TRANSFERS IN</b>					
CONTRIBUTIONS FROM OTHER FUNDS	\$143,275	\$144,087	\$145,569	\$145,569	\$145,743
<b>TRANSFERS IN TOTAL</b>	<b>\$143,275</b>	<b>\$144,087</b>	<b>\$145,569</b>	<b>\$145,569</b>	<b>\$145,743</b>

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
TOTAL	\$143,275	\$144,087	\$145,569	\$145,569	\$145,743

## **BUDGET SUMMARY - EXPENSES**



### 385 2016 Capital Improvement Bond Debt Service Fund Expe...

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
DEBT SERVICE	\$143,275	\$144,087	\$145,569	\$145,569	\$145,743
EXPENDITURES TOTAL	\$143,275	\$144,087	\$145,569	\$145,569	\$145,743
TOTAL	\$143,275	\$144,087	\$145,569	\$145,569	\$145,743

## **BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE**

### 385 2016 Capital Improvement Bond Debt Service Fund

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
Revenues	\$143,275	\$144,087	\$145,569	\$145,569	\$145,743
Expenses	\$143,275	\$144,087	\$145,569	\$145,569	\$145,743
Revenues Over/(Under) Expenses	\$0	\$0	\$0	\$0	\$0
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0

# 386 - 2018 Capital Improvement Bond Debt Service Fund

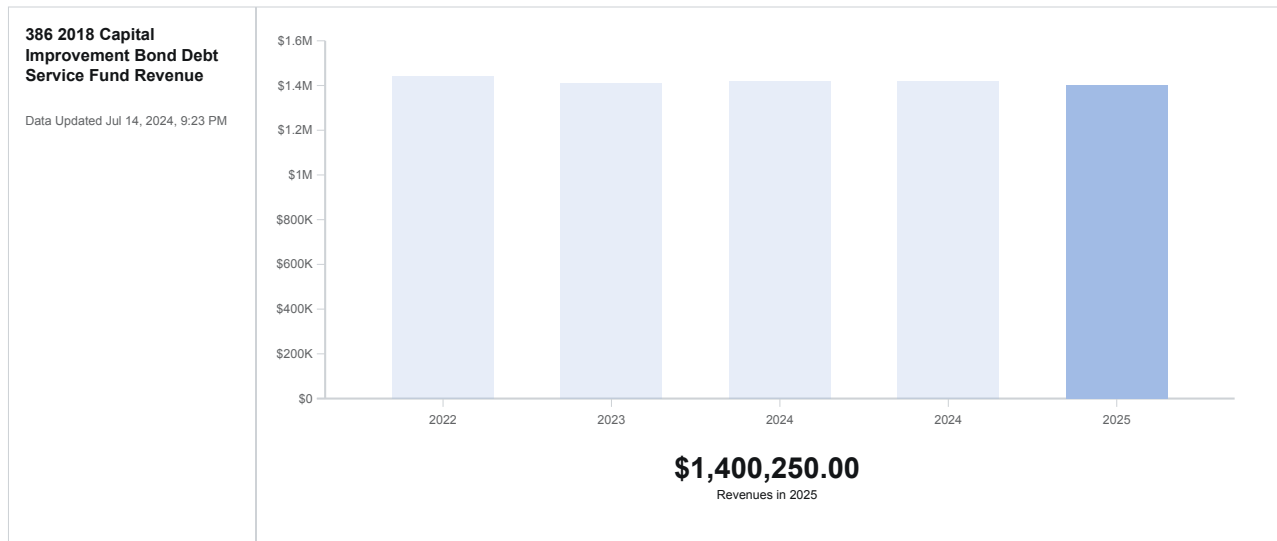
Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The 2018 Capital Improvement Bonds Debt Service Fund is to account for the payment of interest and principal on the \$14.89 million City of Jackson 2018 Capital Improvement Bonds, issued June 28, 2018. The bonds were issued to finance various water, wastewater, parking, road, and City Hall improvements, as well as acquire certain fire apparatus and pay the costs associated with the issuance of the bonds. They were issued under the provisions of Act 34 of the Public Acts of Michigan of 2001, as amended, and a resolution of the City Council adopted on April 24, 2018. A Notice of Intent Resolution was adopted on April 11, 2017.

The bonds' debt service requirements will be met with appropriation transfers from those funds that utilized the bond proceeds.

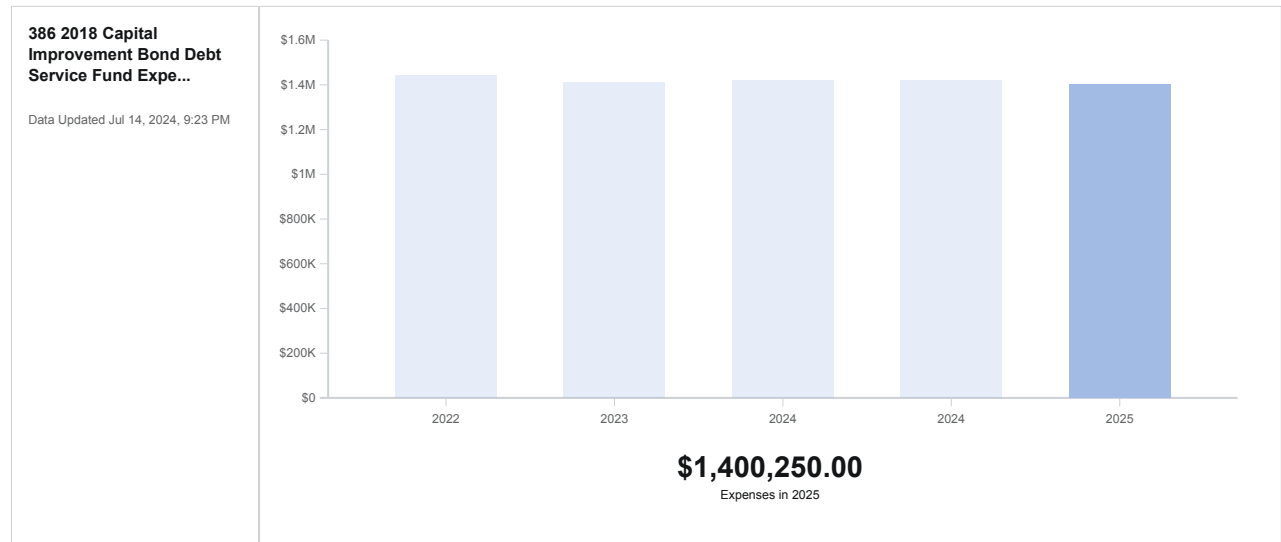
## BUDGET SUMMARY - REVENUES



386 2018 Capital Improvement Bond Debt Service Fund Revenue

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>TRANSFERS IN</b>					
CONTRIBUTIONS FROM OTHER FUNDS	\$1,443,000	\$1,410,000	\$1,418,750	\$1,419,000	\$1,400,250
<b>TRANSFERS IN TOTAL</b>	<b>\$1,443,000</b>	<b>\$1,410,000</b>	<b>\$1,418,750</b>	<b>\$1,419,000</b>	<b>\$1,400,250</b>
<b>TOTAL</b>	<b>\$1,443,000</b>	<b>\$1,410,000</b>	<b>\$1,418,750</b>	<b>\$1,419,000</b>	<b>\$1,400,250</b>

# BUDGET SUMMARY - EXPENSES



386 2018 Capital Improvement Bond Debt Service Fund Expe...

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>DEBT SERVICE</b>	\$1,443,000	\$1,410,000	\$1,418,750	\$1,419,000	\$1,400,250
<b>TOTAL</b>	<b>\$1,443,000</b>	<b>\$1,410,000</b>	<b>\$1,418,750</b>	<b>\$1,419,000</b>	<b>\$1,400,250</b>

# BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

386 2018 Capital Improvement Bond Debt Service Fund

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>Revenues</b>	\$1,443,000	\$1,410,000	\$1,418,750	\$1,419,000	\$1,400,250
<b>Expenses</b>	\$1,443,000	\$1,410,000	\$1,418,750	\$1,419,000	\$1,400,250
<b>Revenues Over/(Under) Expenses</b>	\$0	\$0	\$0	\$0	\$0
<b>Beginning Fund Balance</b>	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance</b>	\$0	\$0	\$0	\$0	\$0

# 389 - 2017 BRA TIF Refunding Debt Service Fund

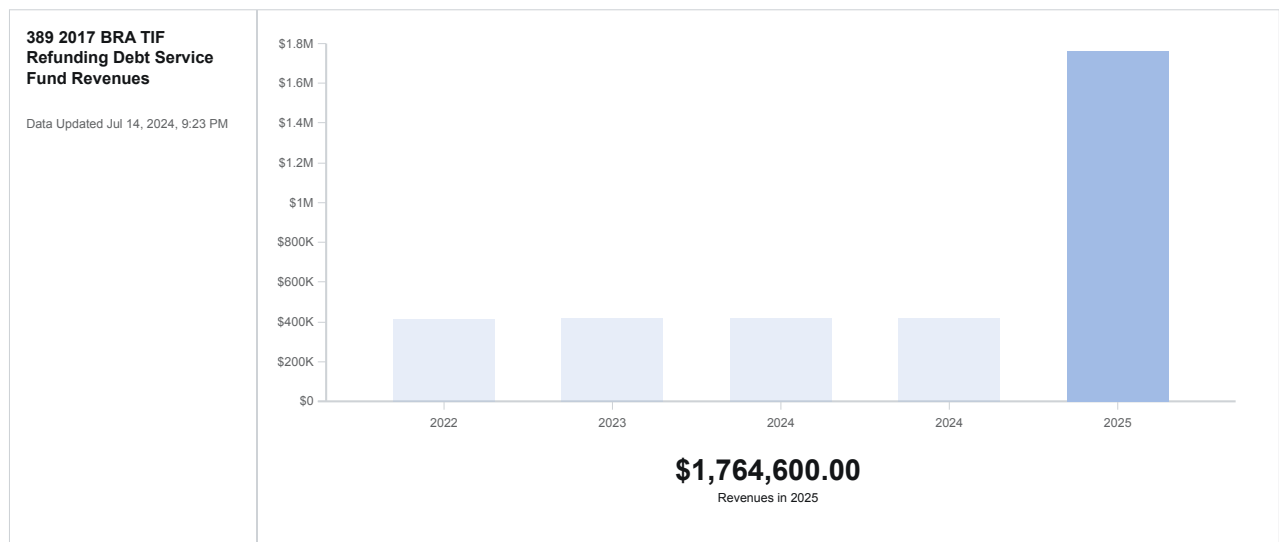
Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The 2017 BRA TIF Refunding Debt Service Fund is to account for the payment of interest and principal on the \$9.08 million City of Jackson Brownfield Redevelopment Authority Tax Increment Refunding Bonds, Series 2017, dated April 26, 2017. These bonds were issued to refund the Authority's Tax Increment Bonds, Series 2007, dated July 24, 2007 (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. The bonds were 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 by the Brownfield Redevelopment Authority on February 7, 2017.

The bonds were issued in anticipation of the collection of future tax increment revenues derived from the Brownfield Redevelopment Authority's approved Plan attributable to increases in the 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 (489) as needed to pay the annual debt service, are expected to be sufficient to pay the principal and interest on the bonds.

## BUDGET SUMMARY - REVENUES

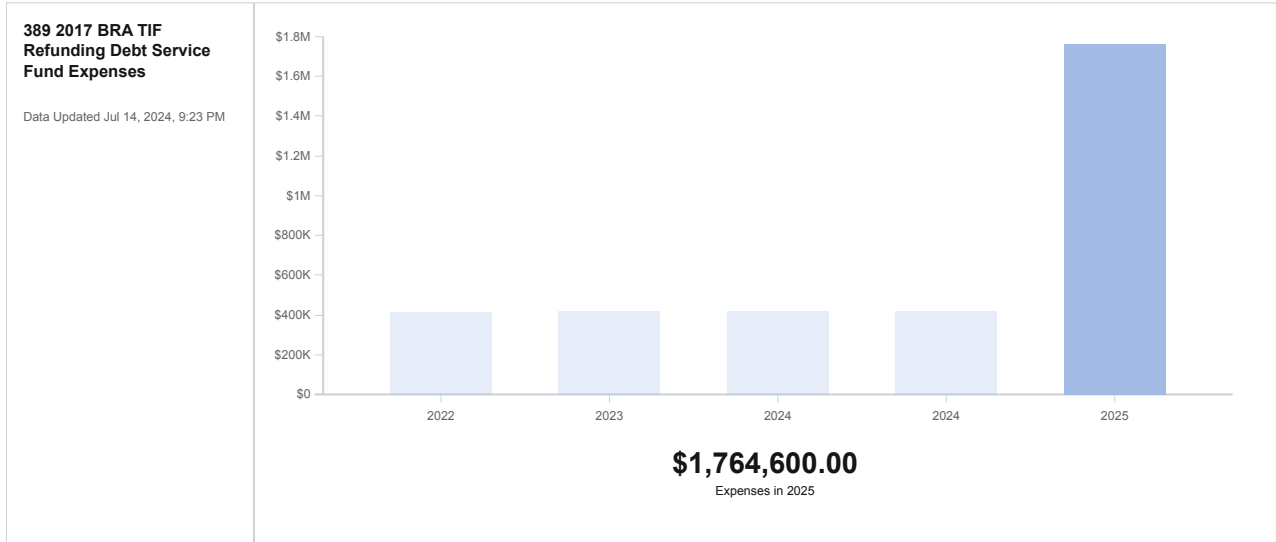


389 2017 BRA TIF Refunding Debt Service Fund Revenues

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>TRANSFERS IN</b>					
CONTRIBUTIONS FROM OTHER FUNDS	\$415,704	\$420,556	\$420,144	\$420,144	\$1,764,600
<b>TRANSFERS IN TOTAL</b>	<b>\$415,704</b>	<b>\$420,556</b>	<b>\$420,144</b>	<b>\$420,144</b>	<b>\$1,764,600</b>

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
TOTAL	\$415,704	\$420,556	\$420,144	\$420,144	\$1,764,600

## BUDGET SUMMARY - EXPENSES



### 389 2017 BRA TIF Refunding Debt Service Fund Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
DEBT SERVICE	\$415,704	\$420,556	\$420,144	\$420,144	\$1,764,600
TOTAL	\$415,704	\$420,556	\$420,144	\$420,144	\$1,764,600

## BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

### 389 2017 BRA TIF Refunding Debt Service Fund

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
Revenues	\$415,704	\$420,556	\$420,144	\$420,144	\$1,764,600
Expenses	\$415,704	\$420,556	\$420,144	\$420,144	\$1,764,600
Revenues Over/(Under) Expenses	\$0	\$0	\$0	\$0	\$0
Beginning Fund Balance	\$1,900	\$1,900	\$1,900	\$1,900	\$1,900
Ending Fund Balance	\$1,900	\$1,900	\$1,900	\$1,900	\$1,900

# 391 - 2021 BRA TIF Refunding Debt Service Fund

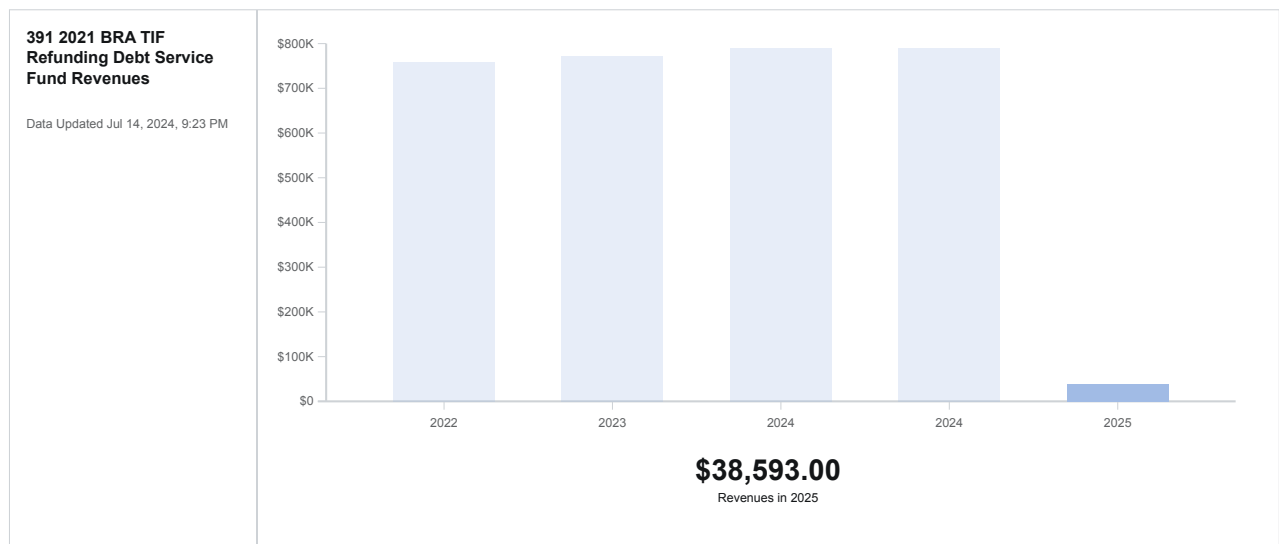
Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The 2021 BRA TIF Refunding Debt Service Fund is to account for the payment of interest and principal on the \$4.272 million City of Jackson Brownfield Redevelopment Authority Tax Increment Refunding Bonds, Series 2021, dated March 24, 2021. These bonds were issued to refund the Authority’s Tax Increment Bonds, Series 2012, dated March 14, 2012 (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. The bonds were 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 Council on February 9, 2021.

The bonds were issued in anticipation of the collection of future tax increment revenues derived from the Brownfield Redevelopment Authority’s approved Plan attributable to increases in the 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 (489) as needed to pay the annual debt service, are expected to be sufficient to pay the principal and interest on the bonds.

## BUDGET SUMMARY - REVENUES

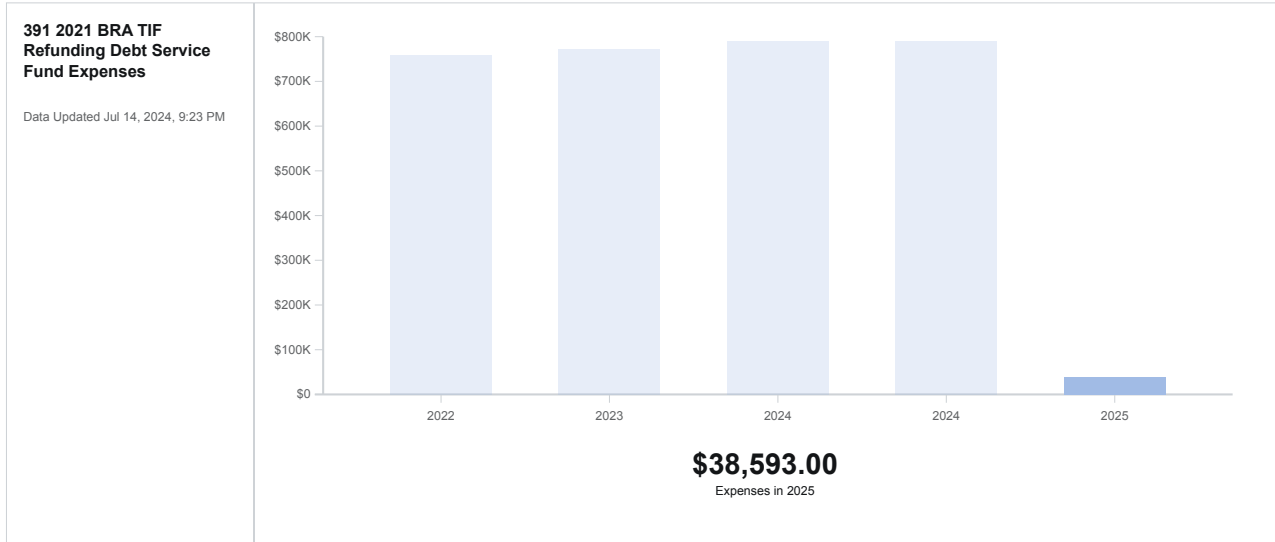


391 2021 BRA TIF Refunding Debt Service Fund Revenues

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>TRANSFERS IN</b>					
CONTRIBUTIONS FROM OTHER FUNDS	\$758,700	\$772,512	\$791,839	\$791,839	\$38,593
<b>TRANSFERS IN TOTAL</b>	<b>\$758,700</b>	<b>\$772,512</b>	<b>\$791,839</b>	<b>\$791,839</b>	<b>\$38,593</b>

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
TOTAL	\$758,700	\$772,512	\$791,839	\$791,839	\$38,593

## BUDGET SUMMARY - EXPENSES



### 391 2021 BRA TIF Refunding Debt Service Fund Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
DEBT SERVICE	\$758,700	\$772,512	\$791,839	\$791,839	\$38,593
TOTAL	\$758,700	\$772,512	\$791,839	\$791,839	\$38,593

## BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

### 391 2021 BRA TIF Refunding Debt Service Fund

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
Revenues	\$758,700	\$772,512	\$791,839	\$791,839	\$38,593
Expenses	\$758,700	\$772,512	\$791,839	\$791,839	\$38,593
Revenues Over/(Under) Expenses	\$0	\$0	\$0	\$0	\$0
Beginning Fund Balance	\$618	\$618	\$618	\$618	\$618
Ending Fund Balance	\$618	\$618	\$618	\$618	\$618

# 394 - 2001 DDA TIF Debt Service Fund

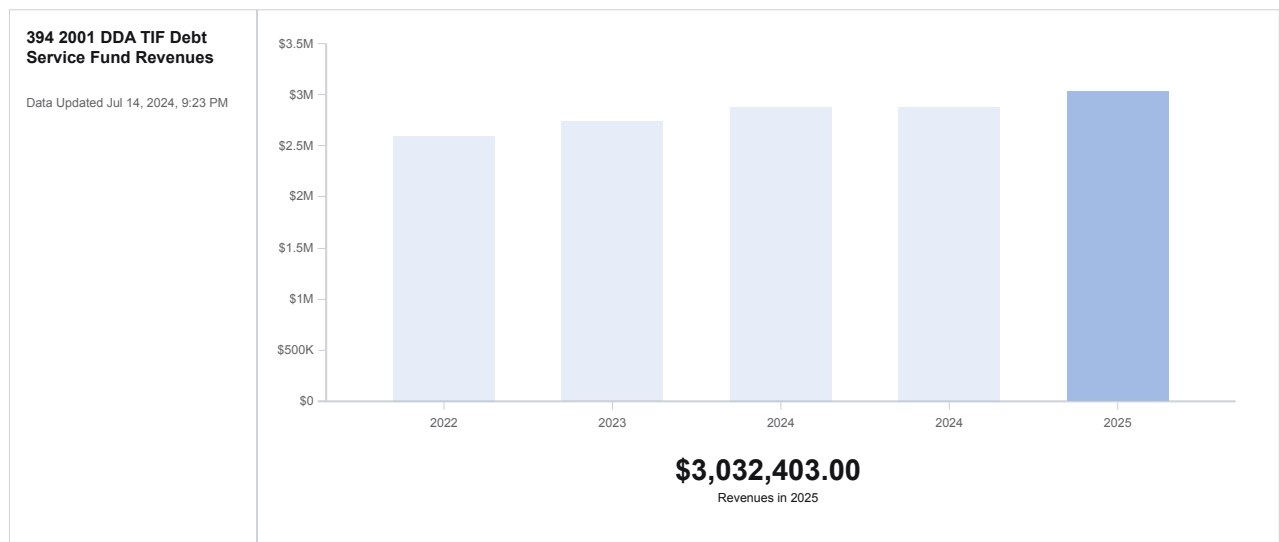
Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The 2001 DDA TIF Debt Service Fund is to account for the payment of interest and principal on the \$18 million City of Jackson Downtown Development Authority Tax Bonds, Series 2001, dated March 27, 2001. The bonds were issued to finance the city's share of land acquisition, infrastructure improvements, and environmental-related expenses associated with constructing the Consumers Energy Headquarters located in the city's downtown area and to pay the costs associated with the issuance of the bonds. They were issued under the provisions of Act 197 of the Public Acts of Michigan of 1975, as amended, and resolutions of the City Council adopted on February 13, 2001, and March 13, 2001, for financing, 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.

These bonds were issued in anticipation of the collection of future tax increment revenues derived from the Downtown Development Authority's Plan and collected within the development area. The tax increment revenues, which are transferred from the Downtown Development Authority Project Fund (494) as needed to pay the annual debt service, are expected to be sufficient to pay the principal and interest on the bonds.

## BUDGET SUMMARY - REVENUES

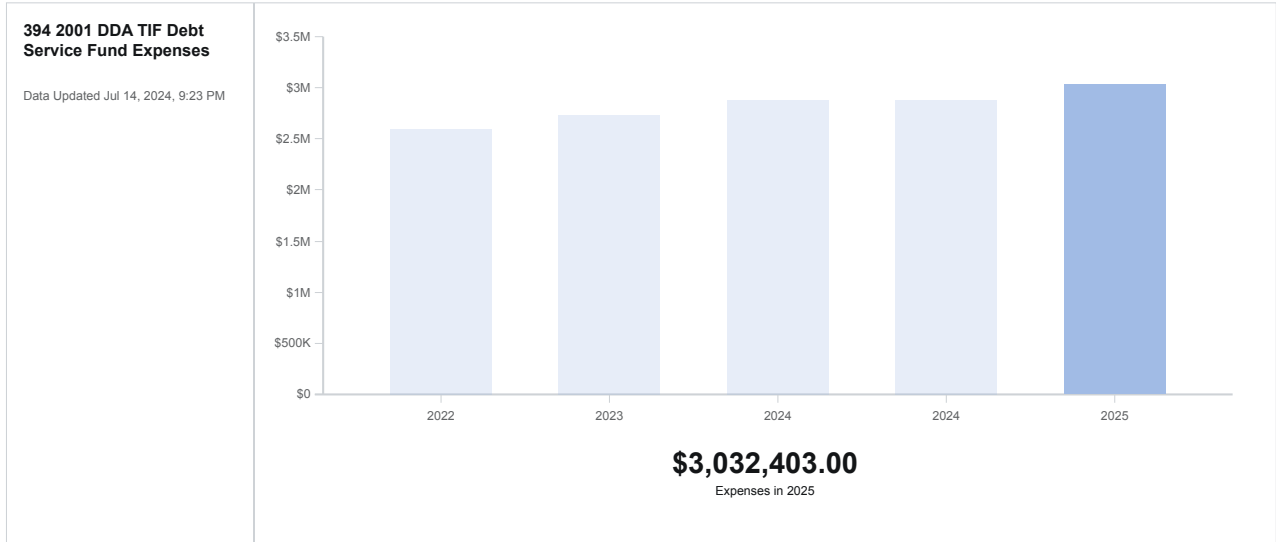


394 2001 DDA TIF Debt Service Fund Revenues

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>TRANSFERS IN</b>					
CONTRIBUTIONS FROM OTHER FUNDS	\$2,597,987	\$2,735,750	\$2,881,749	\$2,881,824	\$3,032,403
<b>TRANSFERS IN TOTAL</b>	<b>\$2,597,987</b>	<b>\$2,735,750</b>	<b>\$2,881,749</b>	<b>\$2,881,824</b>	<b>\$3,032,403</b>

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
TOTAL	\$2,597,987	\$2,735,750	\$2,881,749	\$2,881,824	\$3,032,403

## BUDGET SUMMARY - EXPENSES



### 394 2001 DDA TIF Debt Service Fund Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
DEBT SERVICE	\$2,597,987	\$2,735,750	\$2,881,749	\$2,881,824	\$3,032,403
TOTAL	\$2,597,987	\$2,735,750	\$2,881,749	\$2,881,824	\$3,032,403

## BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

### 394 2001 DDA TIF Debt Service Fund

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
Revenues	\$2,597,987	\$2,735,750	\$2,881,749	\$2,881,824	\$3,032,403
Expenses	\$2,597,987	\$2,735,750	\$2,881,749	\$2,881,824	\$3,032,403
Revenues Over/(Under) Expenses	\$0	\$0	\$0	\$0	\$0
Beginning Fund Balance	\$637	\$637	\$637	\$637	\$637
Ending Fund Balance	\$637	\$637	\$637	\$637	\$637

# 395 - 2019 DDA TIF Refunding Debt Service Fund

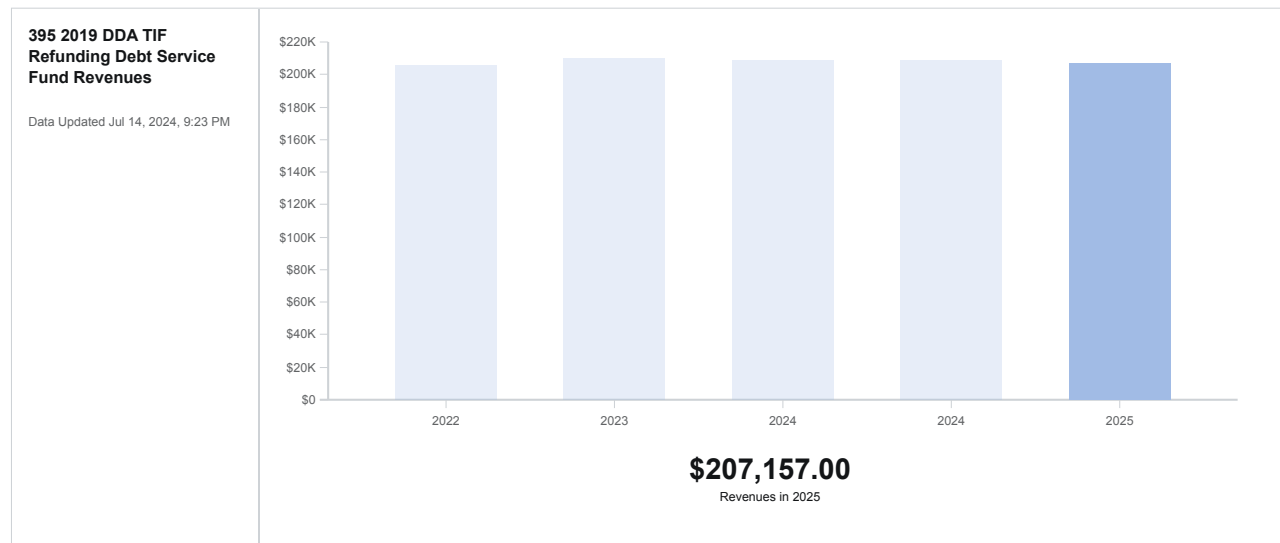
Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The 2019 DDA TIF Refunding Debt Service Fund is to account for the payment of interest and principal on the \$5.715 million City of Jackson Downtown Development Authority Refunding Bonds, Series 2019, dated December 19, 2019. These bonds were issued to finance the callable outstanding 2011 DDA Refunding Bonds and to pay the costs incidental to the issuance of the bonds.

The bonds were issued in anticipation of the collection of future tax increment revenues derived from the Downtown Development Authority's Plan and collected within the development area. The refunding was undertaken to defease the existing 2011 DDA Refunding Bonds to allow the city and Downtown Development Authority the ability to realize present value interest savings provided by current market conditions at the time of the refunding.

## BUDGET SUMMARY - REVENUES



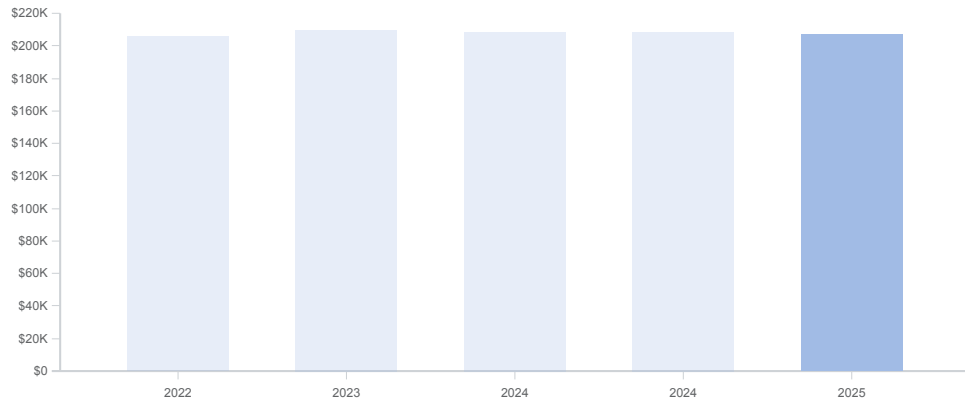
395 2019 DDA TIF Refunding Debt Service Fund Revenues

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>TRANSFERS IN</b>					
CONTRIBUTIONS FROM OTHER FUNDS	\$205,630	\$209,573	\$208,365	\$208,365	\$207,157
<b>TRANSFERS IN TOTAL</b>	<b>\$205,630</b>	<b>\$209,573</b>	<b>\$208,365</b>	<b>\$208,365</b>	<b>\$207,157</b>
<b>TOTAL</b>	<b>\$205,630</b>	<b>\$209,573</b>	<b>\$208,365</b>	<b>\$208,365</b>	<b>\$207,157</b>

## BUDGET SUMMARY - EXPENSES

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

Data Updated Jul 14, 2024, 9:23 PM



**\$207,157.00**

Expenses in 2025

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

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>DEBT SERVICE</b>	\$205,630	\$209,573	\$208,365	\$208,365	\$207,157
<b>TOTAL</b>	<b>\$205,630</b>	<b>\$209,573</b>	<b>\$208,365</b>	<b>\$208,365</b>	<b>\$207,157</b>

**BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE**

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

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>Revenues</b>	\$205,630	\$209,573	\$208,365	\$208,365	\$207,157
<b>Expenses</b>	\$205,630	\$209,573	\$208,365	\$208,365	\$207,157
<b>Revenues Over/(Under) Expenses</b>	\$0	\$0	\$0	\$0	\$0
<b>Beginning Fund Balance</b>	\$211	\$211	\$211	\$211	\$211
<b>Ending Fund Balance</b>	\$211	\$211	\$211	\$211	\$211

# **Capital Projects Funds**

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

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## 401 - Capital Projects Fund

Fiscal Year 2024/25 Annual Budget

### **OVERVIEW**

The Capital Projects Fund is to account for monies set aside to fund various capital building and land improvements not otherwise funded solely with bond proceeds, public improvement levies, or proprietary funds (enterprise and internal service funds, i.e., Water Fund, Sewer Fund, Motor Pool Fund, etc.) resources. The fund was established on July 1, 1998, with the formal adoption of the fiscal year 1998/1999 budget by the City Council.

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

### **SIGNIFICANT PROGRAM NOTES**

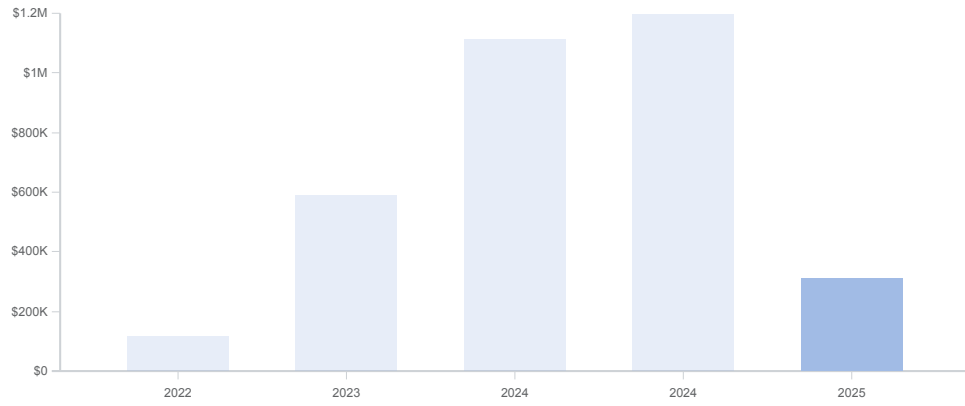
Budgeted projects in fiscal year 2024/25 include:

- Art sculpture to be in an area yet to be determined. The total amount budgeted is \$25,000, \$21,480 from the fund balance and a contribution from the General Fund (101) in the amount of \$3,520.
- Upgrading the softball lights at the Ella W. Sharp Park softball fields in the amount of \$155,000, a contribution from the Public Improvements Fund (245).
- Funding from the Public Improvements Fund (245) in the amount of \$155,000 for the expansion of the Martin Luther King Jr. Community Center.

### **BUDGET SUMMARY - REVENUES**

**401 Capital Projects Fund Revenues**

Data Updated Jul 14, 2024, 9:23 PM



**\$309,020.00**

Revenues in 2025

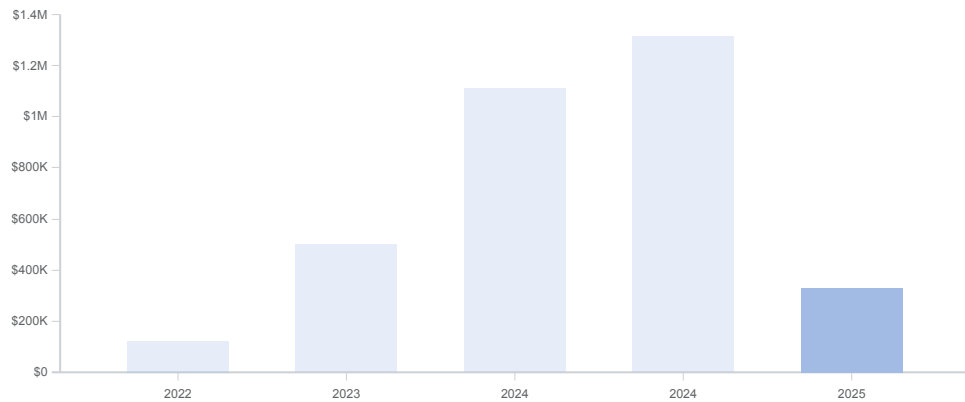
**401 Capital Projects Fund Revenues**

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>TRANSFERS IN</b>					
CONTRIBUTIONS FROM OTHER FUNDS	\$115,594	\$590,075	\$1,113,031	\$1,197,220	\$308,520
<b>TRANSFERS IN TOTAL</b>	<b>\$115,594</b>	<b>\$590,075</b>	<b>\$1,113,031</b>	<b>\$1,197,220</b>	<b>\$308,520</b>
<b>REVENUE</b>					
INVESTMENT INCOME	\$255	\$569	\$500	\$0	\$500
<b>REVENUE TOTAL</b>	<b>\$255</b>	<b>\$569</b>	<b>\$500</b>	<b>\$0</b>	<b>\$500</b>
<b>TOTAL</b>	<b>\$115,849</b>	<b>\$590,644</b>	<b>\$1,113,531</b>	<b>\$1,197,220</b>	<b>\$309,020</b>

**BUDGET SUMMARY - EXPENSES**

**401 Capital Projects Fund Expenses**

Data Updated Apr 09, 2024, 10:34 AM



**\$330,000.00**

Expenses in 2025

**401 Capital Projects Fund Expenses**

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
CAPITAL OUTLAY	\$121,594	\$500,499	\$1,113,031	\$1,314,806	\$330,000
<b>EXPENDITURES TOTAL</b>	<b>\$121,594</b>	<b>\$500,499</b>	<b>\$1,113,031</b>	<b>\$1,314,806</b>	<b>\$330,000</b>
<b>TOTAL</b>	<b>\$121,594</b>	<b>\$500,499</b>	<b>\$1,113,031</b>	<b>\$1,314,806</b>	<b>\$330,000</b>

**BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE**

401 Capital Projects Fund

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
Revenues	\$115,849	\$590,644	\$1,113,531	\$1,197,220	\$309,020
Expenses	\$121,594	\$500,499	\$1,113,031	\$1,314,806	\$330,000
Revenues Over/(Under) Expenses	-\$5,745	\$90,145	\$500	-\$117,586	-\$20,980
Beginning Fund Balance	\$71,135	\$65,390	\$155,535	\$155,535	\$37,949
Ending Fund Balance	\$65,390	\$155,535	\$156,035	\$37,949	\$16,969

## PROJECT COSTS & RELATED FUNDING

A/C #	Project Name	2023/24 Projected					2024/25 Adopted				
		Funding				Fiscal Year Costs	Funding				Fiscal Year Costs
		Public Imp. Fund	Grants/ Donations	General Fund	Fund Balance		Public Imp. Fund	Grants/ Donations	General Fund	Fund Balance	
975.011	City Hall Improvements	\$ -	\$ -	\$ 180,638	\$ -	\$ 180,638	\$ -	\$ -	\$ -	\$ -	\$ -
975.019	Loomis Park Playground	195,633	-	-	54,367	250,000	-	-	-	-	-
975.054	Public Arts Committee	-	-	-	30,310	30,310	-	-	3,520	21,480	25,000
975.059	Sharp Park Mini-Golf Improvements	-	-	204,189	42,740	246,929	-	-	-	-	-
975.063	Park Improvements-citywide	-	-	155,000	-	155,000	155,000	-	-	-	155,000
975.065	Optimist Park Improvements	92,607	-	282,393	-	375,000	-	-	-	-	-
975.066	Sharp Park Golf Course Improvements - Irrigation	21,956	-	-	4,973	26,929	-	-	-	-	-
975.488	MLK Expansion	50,000	-	-	-	50,000	150,000	-	-	-	150,000
<b>Totals</b>		<b>\$ 360,196</b>	<b>\$ -</b>	<b>\$ 822,220</b>	<b>\$ 132,390</b>	<b>\$ 1,314,806</b>	<b>\$ 305,000</b>	<b>\$ -</b>	<b>\$ 3,520</b>	<b>\$ 21,480</b>	<b>\$ 330,000</b>

# 402 - Water Equipment and Replacement Fund

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The Water Equipment and Replacement Fund is to account for monies set aside to replace existing equipment of the Water Department. The fund was established on July 1, 1988, with the formal adoption of the fiscal year 1988/89 budget by the City Council.

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.

## SIGNIFICANT PROGRAM NOTES

The City of Jackson has a long-range plan to improve the water system by replacing antiquated and undersized mains causing deteriorating water quality and restricting water flow, and have the potential to compromise reliability and safety. Towards this end, capital improvement projects are delivered annually to most efficiently use the funds available and most effectively address system deficiencies.

## BUDGET SUMMARY - REVENUES



### 402 Water Equipment and Replacement Fund Revenues

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>TRANSFERS IN</b>					
CONTRIBUTIONS FROM OTHER FUNDS	\$2,686,532	\$2,831,925	\$4,812,937	\$4,817,453	\$23,887,127
<b>TRANSFERS IN TOTAL</b>	<b>\$2,686,532</b>	<b>\$2,831,925</b>	<b>\$4,812,937</b>	<b>\$4,817,453</b>	<b>\$23,887,127</b>
<b>REVENUE</b>					
FEDERAL GRANTS	\$230,941	\$557,082	\$135,892	\$317,681	\$603,046

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
INVESTMENT INCOME	\$33,579	\$313,389	\$92,937	\$252,451	\$260,025
MISCELLANEOUS	\$0	\$0	\$0	\$71,921	\$0
REVENUE TOTAL	\$264,520	\$870,471	\$228,829	\$642,053	\$863,071
TOTAL	\$2,951,052	\$3,702,396	\$5,041,766	\$5,459,506	\$24,750,198

## **BUDGET SUMMARY - EXPENSES**



### **402-458 New Water Main Construction**

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
CONTRACTUAL AND OTHER	\$2,162,690	\$1,868,365	\$2,843,429	\$2,946,665	\$13,395,769
PERSONAL SERVICES	\$136,552	\$150,687	\$176,516	\$291,856	\$220,452
CAPITAL OUTLAY	\$5,875	\$5,659	\$5,875	\$0	\$0
MATERIAL AND SUPPLIES	\$2,861	\$0	\$600	\$600	\$600
TOTAL	\$2,307,978	\$2,024,710	\$3,026,420	\$3,239,121	\$13,616,821

### **402-591 Capital Assets - Other**

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
CAPITAL OUTLAY	\$973,466	\$1,414,458	\$4,072,814	\$2,966,876	\$15,060,584
TOTAL	\$973,466	\$1,414,458	\$4,072,814	\$2,966,876	\$15,060,584

## **BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE**

### **402 Water Equipment and Replacement Fund**

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
Revenues	\$2,951,052	\$3,702,396	\$5,041,766	\$5,459,506	\$24,750,198
Expenses	\$3,281,444	\$3,439,168	\$7,099,234	\$6,205,997	\$28,677,405
Revenues Over/(Under) Expenses	-\$330,392	\$263,228	-\$2,057,468	-\$746,491	-\$3,927,207
Beginning Fund Balance	\$6,816,900	\$6,486,508	\$6,749,736	\$6,749,736	\$6,003,245
Ending Fund Balance	\$6,486,508	\$6,749,736	\$4,692,268	\$6,003,245	\$2,076,038

## **WORK PROJECT DETAIL**

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

	2023/24	2023/24	2024/25
	Budget	Projected	Requested
<b>Work Project Titles:</b>			
MISC WATER PROJECTS	79,790	53,801	127,769
WATER MAPPING & GIS	141,729	130,728	137,264
Arnold: Cooper to east end SRF Ph1	12,032	42,904	156,869
Biddle: Greenwood to Williams SRF Ph1	13,728	28,232	103,224
Blakely: Elm to Pleasant	302,867	264,479	30,322
Burr: Cooper to Waterloo SRF Ph1	-	98,250	359,225
Burr: Cooper to State SRF Ph1	21,128	-	-
Burr: State to Waterloo SRF Ph1	5,651	-	-
Clinton: Lansing to Backus	19,880	24,300	162,000
Cooper: Michigan to Pearl	54,044	-	125,976
Cooper: Washington to Michigan (MDOT)	4,000	5,282	-
Deyo: Elm to Gorham SRF Ph1	27,116	64,314	235,148
Dwight: Chapin to Tyson SRF Ph1	18,375	35,743	130,686
East: Plymouth to Teneyck	43,633	-	253,566
East: Teneyck to Michigan	29,089	-	253,566
Grinnell: Norfolk to Wildwood SRF Ph1	18,361	44,826	163,896
McBride: Fourth to First SRF Ph1	19,501	64,053	234,192
Michigan Ave: Waterloo to East	55,880	-	-
MLK Jr Dr: South to Morrell	-	193,279	2,662,952
MLK Jr Dr: South to Morrell (Pb Serv)	-	186,771	425,408
Morrell: MLK to Greenwood	-	41,698	-
New York: Wilkins to Franklin SRF Ph2	25,740	48,285	313,855
Oakridge: Glen to Grovedale	82,755	160,428	-
Park: Burr to Ganson SRF Ph2	49,410	79,671	517,861
Pearl: Cooper to Waterloo	154,339	-	312,838
Perrine: Michigan to Pearl	33,156	48,290	-
Perrine: Pearl to Burr	60,794	36,300	-
Pigeon: Wren to Moore SRF Ph2	34,020	51,504	334,779
Pleasant: Pringle to Deyo SRF Ph2	34,650	54,321	353,087
Quarry: Park to Harris SRF Ph2	32,400	71,623	465,552
Seventh: Christy to Carlton SRF Ph2	24,030	37,019	240,622
Steward: Lansing to 150 feet south	13,160	20,250	135,000
Steward: RR to Ganson	-	170,906	-
Transmission Main: Elizabeth, VanDorn to State	45,342	24,182	183,566
Transmission Main: Hupp & Morrell, Cooper to Elm	-	378,000	42,856
Transmission Main: MLK Jr Dr, Prospect to Mitchell	-	90,068	1,269,140
Transmission Main: Modelling Study	-	15,000	-
Transmission Main: Napoleon Connector	-	168,946	-
Transmission Main: Pearl Loop (Const)	550,000	111	1,390,240
Transmission Main: Pearl Loop (Eng)	66,000	219,590	110,217
Virginia: Waterloo thru 800 block SRF Ph2	23,670	33,800	219,699
Warwick Ct: MLK to Cooper SRF Ph2	34,470	87,397	568,078
Water Treatment Plant Sanitary Sewer	762,075	68,375	869,130
Waterloo: Michigan to Pearl	23,418	-	-
Wilkins: MLK to New York SRF Ph2	23,400	33,800	219,699
Williams: Biddle to Wilkins SRF Ph1	45,747	3,133	122,035
Woodward: Edward to A SRF Ph2	22,320	33,800	219,699
Wren: Pigeon to Martin SRF Ph2	18,720	25,662	166,805
	<b>3,026,420</b>	<b>3,239,121</b>	<b>13,616,821</b>

# 403 - Lead Service Line Replacement Fund

Fiscal Year 2024/25 Annual Budget

## **OVERVIEW**

The Lead Service Line Replacement Fund is used to account for monies set aside for lead service line replacement throughout the City of Jackson's Water Distribution System. The fund was established on May 25, 2021, with the formal adoption of a fiscal year 2021/22 budget by the City Council.

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 of the Safe Water Drinking Act 399, water supplies with lead service lines, regardless of lead action level values, all lead service lines must be replaced 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 the Michigan Department of Environment, Great Lakes, and Energy. The full lead service line from the water main to the meter must be replaced at the expense of the water supply, regardless of ownership.

## **SIGNIFICANT PROGRAM NOTES**

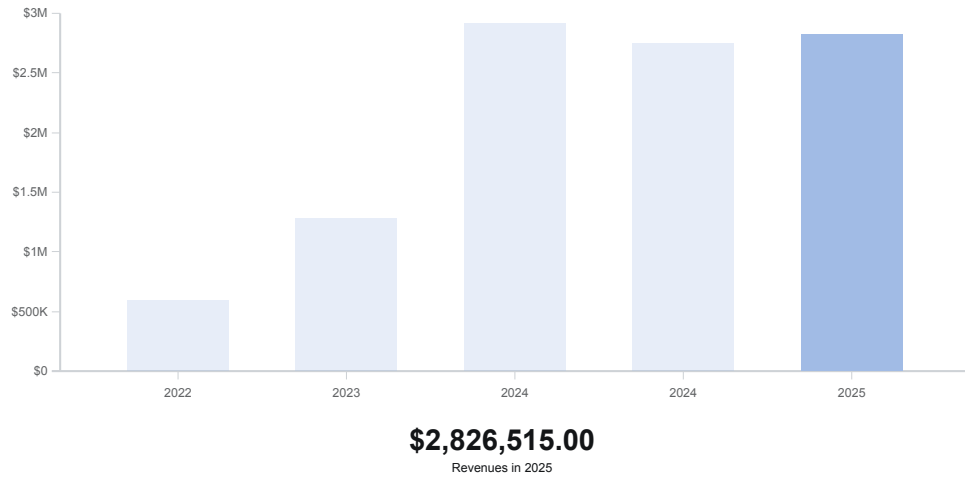
The Lead Service Line program began in 2022 with the enormous task of completing over 11,000 Lead Service lines, with the given timeline of twenty years. The City of Jackson has worked to procure equipment with American Rescue Plan Act (ARPA) funds, and began gaining traction in 2023 by completing 187 service lines.

Utilizing additional ARPA funds in 2024, in addition to bipartisan infrastructure law through the State of Michigan Drinking Water State Revolving Fund, the city will continue to replace service lines. The expenses in this fund will continue to increase as work accelerates to replace service lines throughout the City's water distribution system. The city will continue to apply for grant funding to offset costs to our water system ratepayers, although grant funding is not guaranteed.

## **BUDGET SUMMARY - REVENUES**

**403 Lead Service Line Replacement Fund Revenues**

Data Updated Jul 14, 2024, 9:23 PM



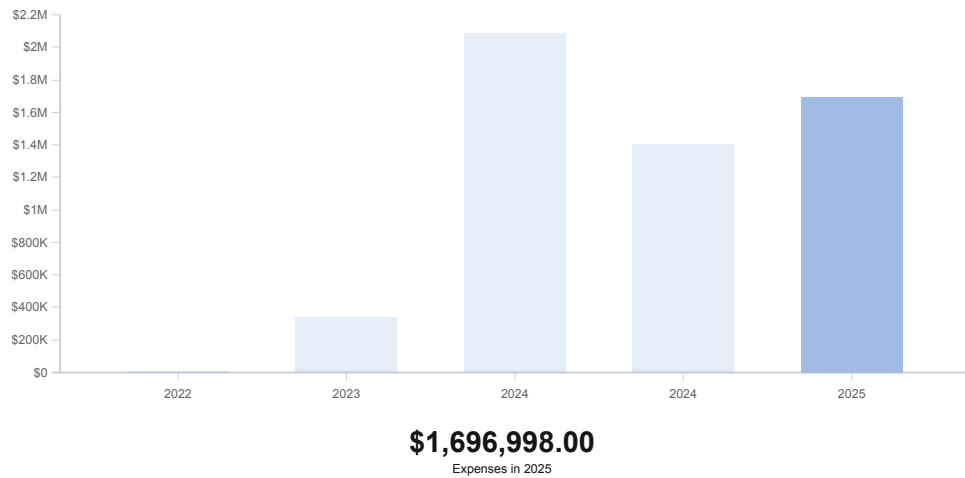
**403 Lead Service Line Replacement Fund Revenues**

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>TRANSFERS IN</b>					
CONTRIBUTIONS FROM OTHER FUNDS	\$589,854	\$1,050,166	\$1,622,506	\$1,622,506	\$1,671,185
<b>TRANSFERS IN TOTAL</b>	<b>\$589,854</b>	<b>\$1,050,166</b>	<b>\$1,622,506</b>	<b>\$1,622,506</b>	<b>\$1,671,185</b>
<b>REVENUE</b>					
FEDERAL GRANTS	\$0	\$183,585	\$1,291,011	\$1,067,850	\$1,096,500
INVESTMENT INCOME	\$1,231	\$51,422	\$0	\$53,480	\$58,830
<b>REVENUE TOTAL</b>	<b>\$1,231</b>	<b>\$235,007</b>	<b>\$1,291,011</b>	<b>\$1,121,330</b>	<b>\$1,155,330</b>
<b>TOTAL</b>	<b>\$591,085</b>	<b>\$1,285,173</b>	<b>\$2,913,517</b>	<b>\$2,743,836</b>	<b>\$2,826,515</b>

**BUDGET SUMMARY - EXPENSES**

**403 Lead Service Line Replacement Fund Expenses**

Data Updated Jul 14, 2024, 9:23 PM



**403 Lead Service Line Replacement Fund Expenses**

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>CONTRACTUAL AND OTHER</b>	<b>\$3,153</b>	<b>\$177,782</b>	<b>\$1,366,743</b>	<b>\$837,205</b>	<b>\$820,221</b>
<b>PERSONAL SERVICES</b>	<b>\$1,163</b>	<b>\$73,726</b>	<b>\$454,328</b>	<b>\$316,946</b>	<b>\$349,277</b>
<b>MATERIAL AND SUPPLIES</b>	<b>\$734</b>	<b>\$54,615</b>	<b>\$248,867</b>	<b>\$250,000</b>	<b>\$227,500</b>
<b>CAPITAL OUTLAY</b>	<b>\$0</b>	<b>\$31,573</b>	<b>\$12,600</b>	<b>\$0</b>	<b>\$300,000</b>
<b>TOTAL</b>	<b>\$5,051</b>	<b>\$337,696</b>	<b>\$2,082,538</b>	<b>\$1,404,151</b>	<b>\$1,696,998</b>

# BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

## 403 Lead Service Line Replacement Fund

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
Revenues	\$591,085	\$1,285,173	\$2,913,517	\$2,743,836	\$2,826,515
Expenses	\$5,051	\$337,696	\$2,082,538	\$1,404,151	\$1,696,998
Revenues Over/(Under) Expenses	\$586,035	\$947,477	\$830,979	\$1,339,685	\$1,129,517
Beginning Fund Balance	\$59,225	\$645,259	\$1,592,736	\$1,592,736	\$2,932,421
Ending Fund Balance	\$645,259	\$1,592,736	\$2,423,715	\$2,932,421	\$4,061,938

## WORK PROJECT DETAIL

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

	2021/22	2022/23	2023/24	2023/24	2024/25
	Actual	Actual	Budget	Projected	Requested
<b>Work Project Titles:</b>					
Lead Service Records & Coordination	-	16,167	78,095	82,000	81,720
Lead Service Replacement - Full	4,474	62,425	259,598	51,926	30,280
Lead Service Replacement - Remainder of Pb	577	78,292	341,234	102,375	38,498
Lead Service Replacement - Remainder of Pb - ARPA	-	180,812	1,291,011	1,067,850	1,096,500
Lead Service Inventory Investigation	-	-	100,000	100,000	150,000
Lead Service Replacement Equipment	-	-	12,600	-	300,000
	<b>5,051</b>	<b>337,696</b>	<b>2,082,538</b>	<b>1,404,151</b>	<b>1,696,998</b>

# 404 - Sanitary Sewer Maintenance Fund

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

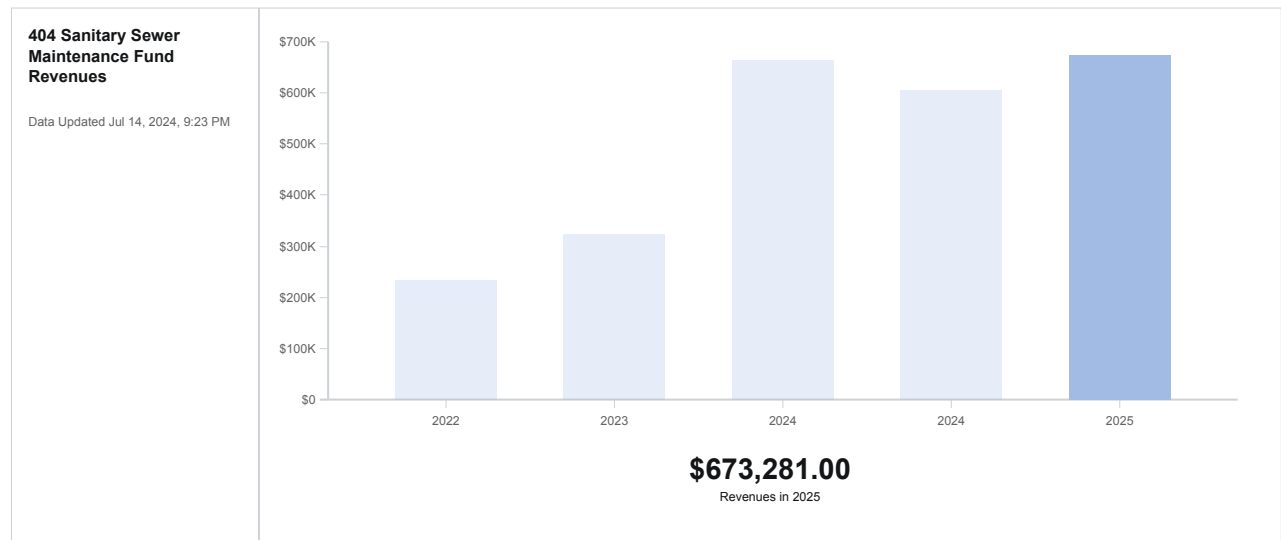
The Sanitary Sewer Maintenance Fund is to account for monies set aside for the maintenance of existing sanitary sewers. The activity relating to this Fund was previously recorded in the General Fund. It was determined that a separate fund would simplify this activity in fiscal year 2004 and this fund was created.

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 for the maintenance of existing sanitary sewers which are determined by the Director of Public Services to be in need of maintenance.

## SIGNIFICANT PROGRAM NOTES

The long-term goal is to provide an up-to-date and sustainable infrastructure of pipes to transport sanitary waste to the City's Wastewater Treatment Plant. Uninterrupted flow through the pipes allows for a safer and healthier community. Expected increases in the fiscal year 2024/25 budget are due to inflation.

## BUDGET SUMMARY - REVENUES

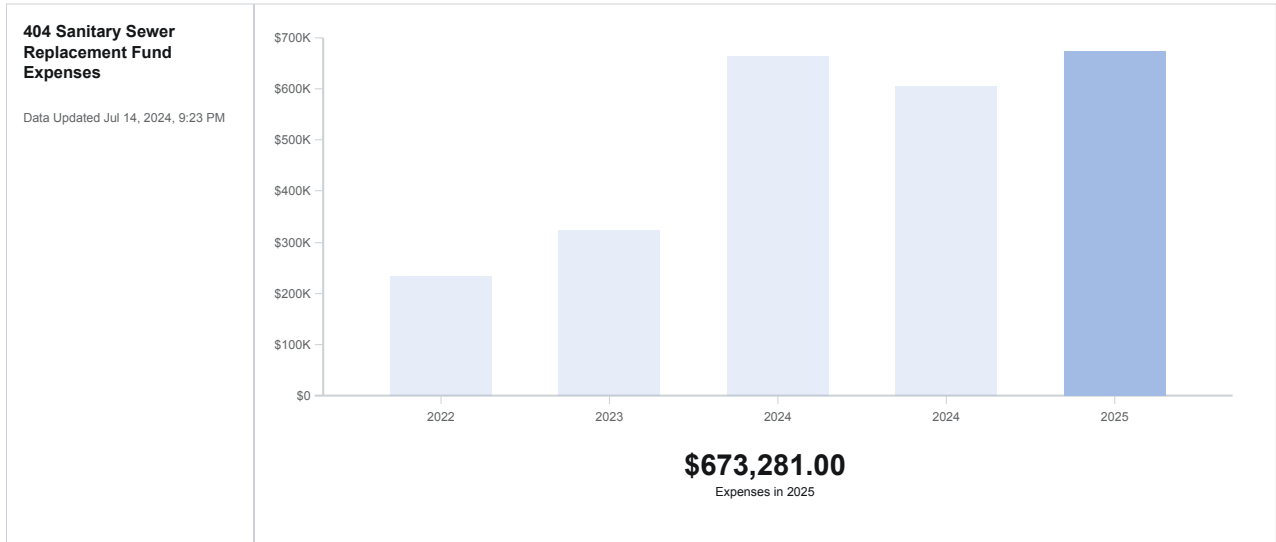


### 404 Sanitary Sewer Maintenance Fund Revenues

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>TRANSFERS IN</b>					
CONTRIBUTIONS FROM OTHER FUNDS	\$234,966	\$323,380	\$663,044	\$606,097	\$672,781
<b>TRANSFERS IN TOTAL</b>	<b>\$234,966</b>	<b>\$323,380</b>	<b>\$663,044</b>	<b>\$606,097</b>	<b>\$672,781</b>
<b>REVENUE</b>					
INVESTMENT INCOME	\$16	\$6	\$0	\$0	\$500

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
REVENUE TOTAL	\$16	\$6	\$0	\$0	\$500
TOTAL	\$234,983	\$323,386	\$663,044	\$606,097	\$673,281

## BUDGET SUMMARY - EXPENSES



### 404 Sanitary Sewer Replacement Fund Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
CONTRACTUAL AND OTHER	\$90,598	\$121,889	\$312,366	\$257,401	\$278,426
PERSONAL SERVICES	\$110,765	\$150,014	\$218,441	\$204,515	\$241,630
MATERIAL AND SUPPLIES	\$33,620	\$51,483	\$131,237	\$143,181	\$152,225
CAPITAL OUTLAY	\$0	\$0	\$1,000	\$1,000	\$1,000
TOTAL	\$234,983	\$323,386	\$663,044	\$606,097	\$673,281

## BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

### 404 Sanitary Sewer Maintenance Fund

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
Revenues	\$234,983	\$323,386	\$663,044	\$606,097	\$673,281
Expenses	\$234,983	\$323,386	\$663,044	\$606,097	\$673,281
Revenues Over/(Under) Expenses	\$0	\$0	\$0	\$0	\$0
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0

## WORK PROJECT DETAIL

**Fund 404 Sanitary Sewer Maintenance Fund**  
**Dept 456 Sanitary Sewer Maintenance**

	2021/22	2022/23	2023/24	2023/24	2024/25
	Actual	Actual	Budget	Projected	Requested
<b>Work Project Titles:</b>					
Repairs by DPW	98,448	151,126	140,565	145,463	143,130
Repairs by Contractor	-	-	13,261	6,061	13,456
Clean and Flush	47,317	27,344	99,456	60,610	100,917
Stake and Locate	54,343	52,262	99,457	90,915	100,917
Manhole Work	33,562	83,881	79,565	116,371	80,734
Heavy Sewer Cleaning	-	-	19,891	7,879	20,183
Sewer Maint.-Sewer Separation	-	-	6,630	6,061	6,728
Sewer Televising	1,313	995	33,152	9,091	33,639
Not Reimbursable - Sewer Backup	-	125	5,304	-	5,382
Sewer Service Installation (Economic Development)	-	7,653	165,763	163,646	168,195
	<b>234,983</b>	<b>323,386</b>	<b>663,044</b>	<b>606,097</b>	<b>673,281</b>

# 405 - Sanitary Sewer Replacement Fund

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

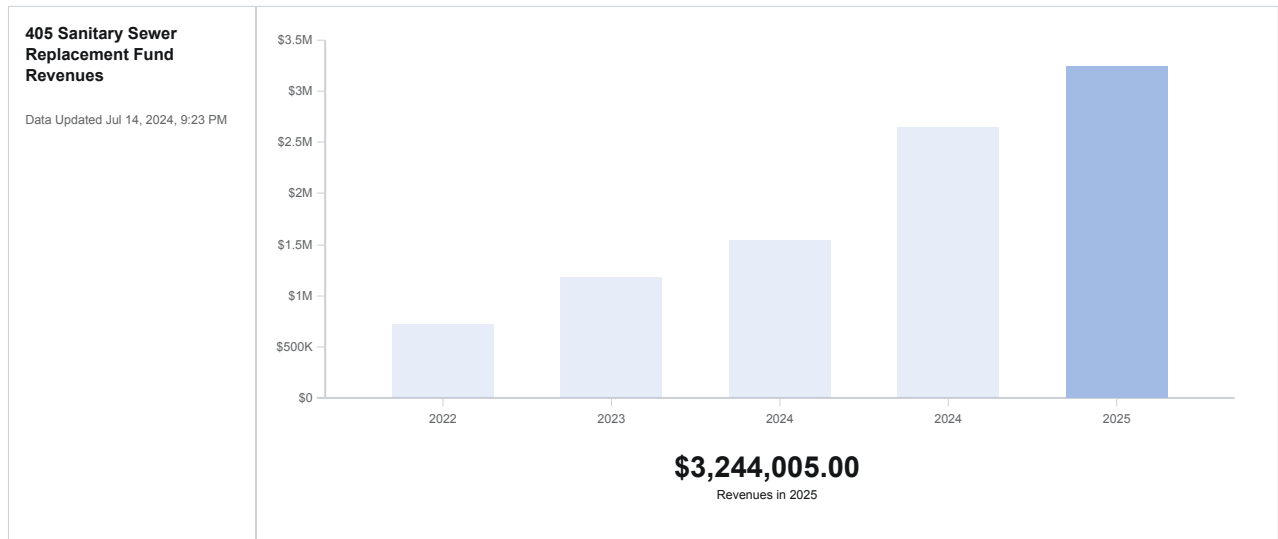
The Sanitary Sewer Replacement Fund is to account for monies set aside for the replacement of existing sanitary sewers. The fund was established by action of the City Council through formal budget adoption.

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.

## ANALYSIS

A significant portion of the City of Jackson sewers were constructed in the late nineteenth and early twentieth century. The condition of many of these sewers has deteriorated due to age and vintage materials that are beyond their expected service life. Capital projects are delivered annually to replace or rehabilitate those sewers that are cracked, broken, or have the potential to compromise reliability.

## BUDGET SUMMARY - REVENUES

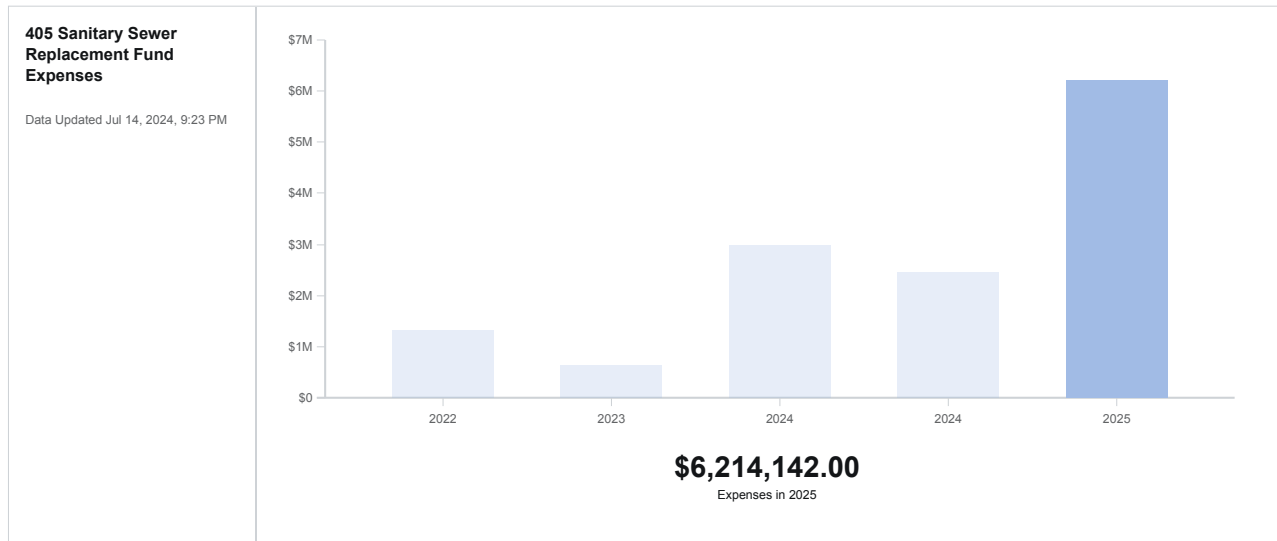


### 405 Sanitary Sewer Replacement Fund Revenues

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>TRANSFERS IN</b>					
CONTRIBUTIONS FROM OTHER FUNDS	\$705,000	\$1,060,502	\$1,492,570	\$2,467,570	\$3,106,915
<b>TRANSFERS IN TOTAL</b>	<b>\$705,000</b>	<b>\$1,060,502</b>	<b>\$1,492,570</b>	<b>\$2,467,570</b>	<b>\$3,106,915</b>
<b>REVENUE</b>					

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
INVESTMENT INCOME	\$14,098	\$120,723	\$42,620	\$174,440	\$137,090
REVENUE TOTAL	\$14,098	\$120,723	\$42,620	\$174,440	\$137,090
TOTAL	\$719,098	\$1,181,225	\$1,535,190	\$2,642,010	\$3,244,005

## BUDGET SUMMARY - EXPENSES



### 405 Sanitary Sewer Replacement Fund Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
CONTRACTUAL AND OTHER	\$1,207,557	\$512,886	\$2,817,054	\$2,286,967	\$6,044,174
PERSONAL SERVICES	\$102,333	\$112,805	\$161,211	\$175,756	\$168,968
CAPITAL OUTLAY	\$5,875	\$5,659	\$5,875	\$0	\$0
MATERIAL AND SUPPLIES	\$221	\$0	\$1,000	\$4,848	\$1,000
TOTAL	\$1,315,987	\$631,349	\$2,985,140	\$2,467,571	\$6,214,142

## BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

### 405 Sanitary Sewer Replacement Fund

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
Revenues	\$719,098	\$1,181,225	\$1,535,190	\$2,642,010	\$3,244,005
Expenses	\$1,315,987	\$631,349	\$2,985,140	\$2,467,571	\$6,214,142
Revenues Over/(Under) Expenses	-\$596,888	\$549,875	-\$1,449,950	\$174,439	-\$2,970,137
Beginning Fund Balance	\$3,250,456	\$2,653,568	\$3,203,443	\$3,203,443	\$3,377,882
Ending Fund Balance	\$2,653,568	\$3,203,443	\$1,753,493	\$3,377,882	\$407,745

## WORK PROJECT DETAIL

**Fund 405 Sanitary Sewer Replacement Fund**  
**Dept 457 New Sewer Construction**

	2023/24	2023/24	2024/25
	Budget	Projected	Requested
<b>Work Project Titles:</b>			
MISC SAN. SEWER CONSTRUCTION	50,000	50,000	50,000
Sewer Lining	100,000	108,100	100,000
Sewer Studies & Permits	45,600	85,492	104,553
SEWER MAPPING & GIS	136,528	149,559	157,037
Alley: 1st E/o Jackson, Mason to Franklin	86,327	-	-
Alley: 1st E/o Jackson, south of Cortland (Masonic Temple)		99,000	-
Arnold: Cooper to east end	167,101	-	-
Biddle: Greenwood to Williams	66,425	324,966	99,220
Blakely: Elm to Pleasant	152,700	352,459	40,009
Burr: Cooper to State	414,720	-	-
Burr: State to Waterloo	119,616	456,997	139,532
East: Plymouth to Michigan	44,363	-	85,640
Grinnell: Norfolk to Wildwood	181,183	-	-
Lansing: Steward to Clinton	11,233	15,886	105,907
McBride: Fourth to First	333,377	-	-
Mike Levine Landlands Trail Sewer Protection	5,000	5,000	5,000
MLK Jr Dr: South to Morrell	-	141,203	1,945,468
Monkey Run Sewer Rehabilitation	102,357	219,919	2,010,478
North Extension Sewer Alternate Route	-	6,000	12,000
Oakridge: Glen to Grovedale	68,685	69,805	-
Park: Burr to Ganson	27,752	-	-
Pearl: Cooper to Waterloo	212,204	-	430,129
Perrine: Michigan to Pearl	13,485	9,982	-
Perrine: Pearl to Burr	36,363	7,603	-
Pleasant: Pringle to Deyo	11,588	-	-
Quarry: Park to Harris	22,503	-	-
Seventh: Christy to Carlton	10,463	-	-
Sewer Repair: High and Woodsum	-	99,000	-
Sewer Repair: Page at Elm	-	86,800	-
Virginia: Waterloo thru 800 block	17,502	-	-
Wilkins: MLK to New York	152,394	-	-
Williams: Biddle to Wilkins	32,671	147,507	73,612
WWTP Culvert #2 & #4 Replacement	363,000	32,293	855,557
	<b>2,985,140</b>	<b>2,467,571</b>	<b>6,214,142</b>

# 406 - Wastewater Equipment Replacement Fund

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The Wastewater Equipment Replacement Fund is to account for monies set aside to replace existing equipment of the Sewage Treatment Plant. The fund is authorized by Chapter 21, Section 2.74 (b) of the Jackson City Code.

## SIGNIFICANT PROGRAM NOTES

The strategic plan for the Wastewater Equipment Replacement plan utilizes various capital funding sources including the State of Michigan's Clean Water State Revolving Funds, American Rescue Plan Act funds, and the revenue received from sewer rates to achieve these goals. Recent infrastructure upgrades include an update to the Myrtle lift station, refurbishing primary clarifiers 1-6 and 13, aeration blower system, return activated sludge pumping system, primary effluent pumping system, and plant SCADA system. Projected work includes refurbishing the anaerobic digester system and adding emergency standby power. This plan follows asset management directives.

## BUDGET SUMMARY - REVENUES

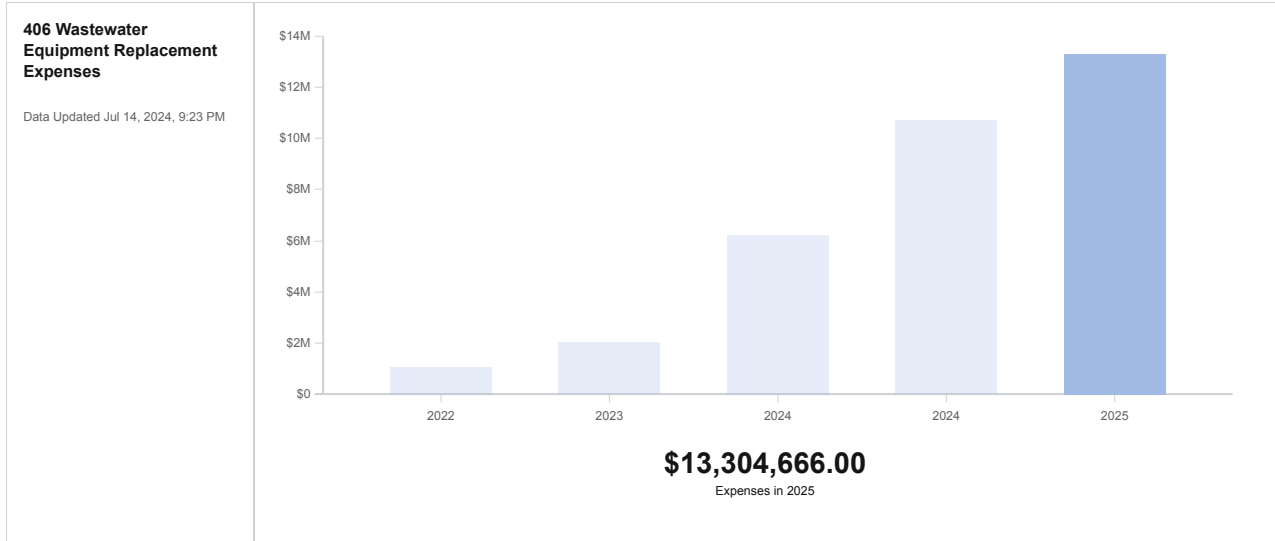


### 406 Wastewater Equipment Replacement Fund Revenues

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>TRANSFERS IN</b>					
CONTRIBUTIONS FROM OTHER FUNDS	\$1,239,000	\$1,512,800	\$1,535,528	\$1,535,528	\$13,204,201
<b>TRANSFERS IN TOTAL</b>	<b>\$1,239,000</b>	<b>\$1,512,800</b>	<b>\$1,535,528</b>	<b>\$1,535,528</b>	<b>\$13,204,201</b>
<b>REVENUE</b>					

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
FEDERAL GRANTS	\$227,112	\$903,321	\$2,389,483	\$4,781,772	\$0
INVESTMENT INCOME	\$19,715	\$199,112	\$65,789	\$250,090	\$189,831
MISCELLANEOUS	\$0	\$0	\$0	\$137,916	\$0
REVENUE TOTAL	\$246,828	\$1,102,433	\$2,455,272	\$5,169,778	\$189,831
TOTAL	\$1,485,828	\$2,615,233	\$3,990,800	\$6,705,306	\$13,394,032

## BUDGET SUMMARY - EXPENSES



### 406 Wastewater Equipment Replacement Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
CAPITAL OUTLAY	\$1,053,531	\$2,032,935	\$6,228,293	\$10,684,904	\$13,304,666
TOTAL	\$1,053,531	\$2,032,935	\$6,228,293	\$10,684,904	\$13,304,666

## BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

### 406 Wastewater Equipment Replacement Fund

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
Revenues	\$1,485,828	\$2,615,233	\$3,990,800	\$6,705,306	\$13,394,032
Expenses	\$1,053,531	\$2,032,935	\$6,228,293	\$10,684,904	\$13,304,666
Revenues Over/(Under) Expenses	\$432,297	\$582,298	-\$2,237,493	-\$3,979,598	\$89,366
Beginning Fund Balance	\$4,089,918	\$4,522,214	\$5,104,512	\$5,104,512	\$1,124,914
Ending Fund Balance	\$4,522,214	\$5,104,512	\$2,867,019	\$1,124,914	\$1,214,280

# 407 - 2022 Sewer System Project Construction Fund

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

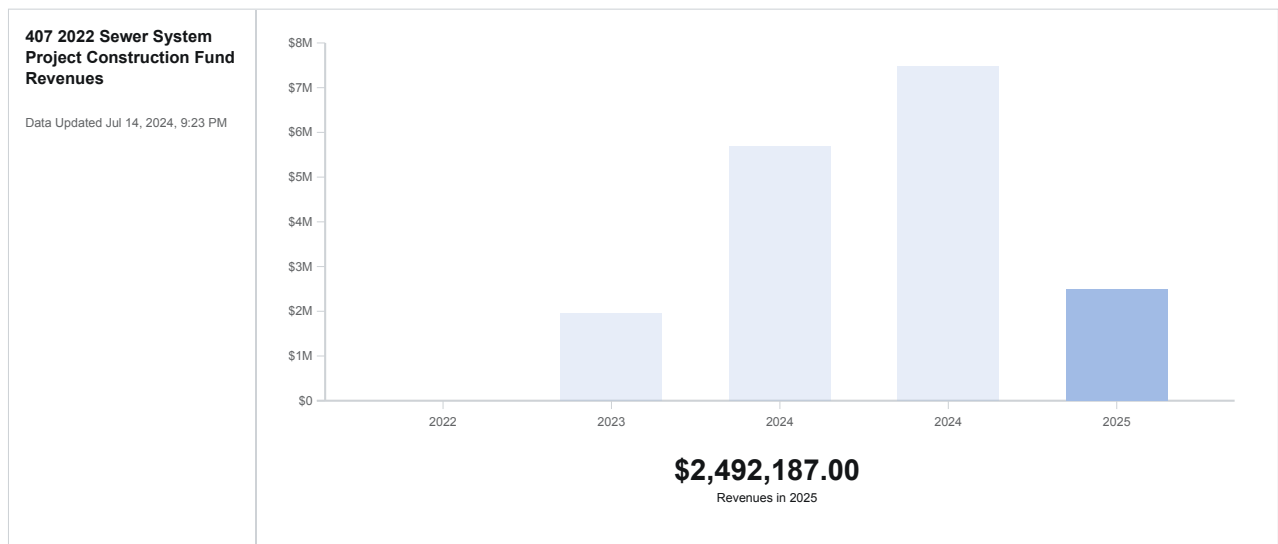
The 2022 Sewer System Project Construction Fund is to account for the capital projects included in the approved project plan as part of the State of Michigan's fiscal year 2022 Clean Water State Revolving Fund Intended Use Plan, to replace existing equipment at the City's Sewage Treatment Plant. The fund was established with the annual budget resolution adopted on May 23, 2023.

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.

## SIGNIFICANT PROGRAM NOTES

None noted.

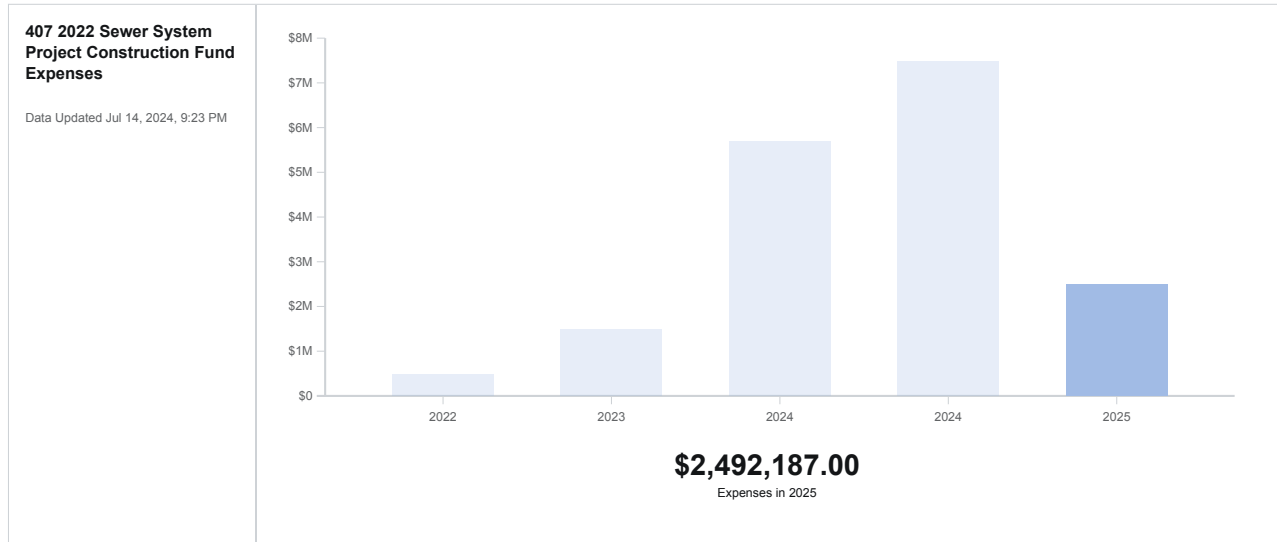
## BUDGET SUMMARY - REVENUES



407 2022 Sewer System Project Construction Fund Revenues

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>TRANSFERS IN</b>					
CONTRIBUTIONS FROM OTHER FUNDS	\$0	\$1,961,911	\$5,697,802	\$7,480,902	\$2,492,187
<b>TRANSFERS IN TOTAL</b>	<b>\$0</b>	<b>\$1,961,911</b>	<b>\$5,697,802</b>	<b>\$7,480,902</b>	<b>\$2,492,187</b>
<b>TOTAL</b>	<b>\$0</b>	<b>\$1,961,911</b>	<b>\$5,697,802</b>	<b>\$7,480,902</b>	<b>\$2,492,187</b>

## **BUDGET SUMMARY - EXPENSES**



### 407 2022 Sewer System Project Construction Fund Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>CAPITAL OUTLAY</b>	\$480,051	\$1,430,018	\$5,697,802	\$7,480,902	\$2,492,187
<b>CONTRACTUAL AND OTHER</b>	\$921	\$50,921	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$480,972</b>	<b>\$1,480,938</b>	<b>\$5,697,802</b>	<b>\$7,480,902</b>	<b>\$2,492,187</b>

## **BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE**

### 407 2022 Sewer System Project Construction Fund

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>Revenues</b>	-	\$1,961,911	\$5,697,802	\$7,480,902	\$2,492,187
<b>Expenses</b>	\$480,972	\$1,480,938	\$5,697,802	\$7,480,902	\$2,492,187
<b>Revenues Over/(Under) Expenses</b>	-\$480,972	\$480,973	\$0	\$0	\$0
<b>Beginning Fund Balance</b>	\$0	-\$480,972	\$1	\$1	\$1
<b>Ending Fund Balance</b>	-\$480,972	\$1	\$1	\$1	\$1

# 409 - 2022 Water System Project Construction Fund

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

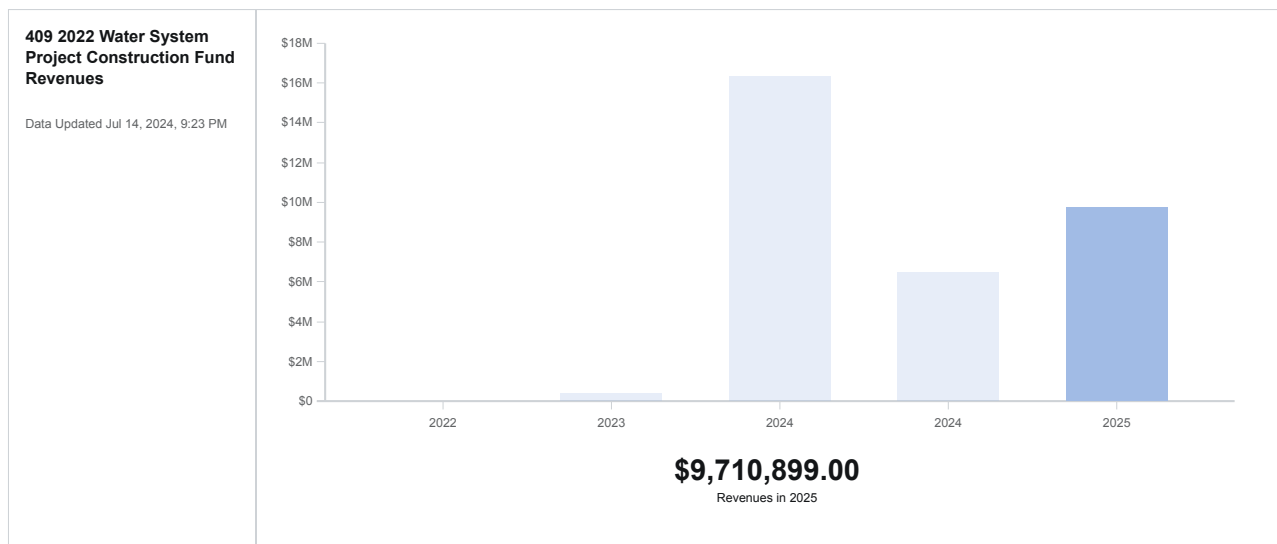
The 2023 Water System Project Construction Fund is to account for the capital projects included in the approved project plan as part of the State of Michigan's fiscal year 2023 Drinking Water State Revolving Fund Intended Use Plan, to replace the existing water system's infrastructure including water mains, lead service line replacements, and equipment at the city's water treatment plant. This fund was established with the Annual Budget Resolution, adopted by City Council on May 23, 2023

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 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.

## SIGNIFICANT PROGRAM NOTES

None noted.

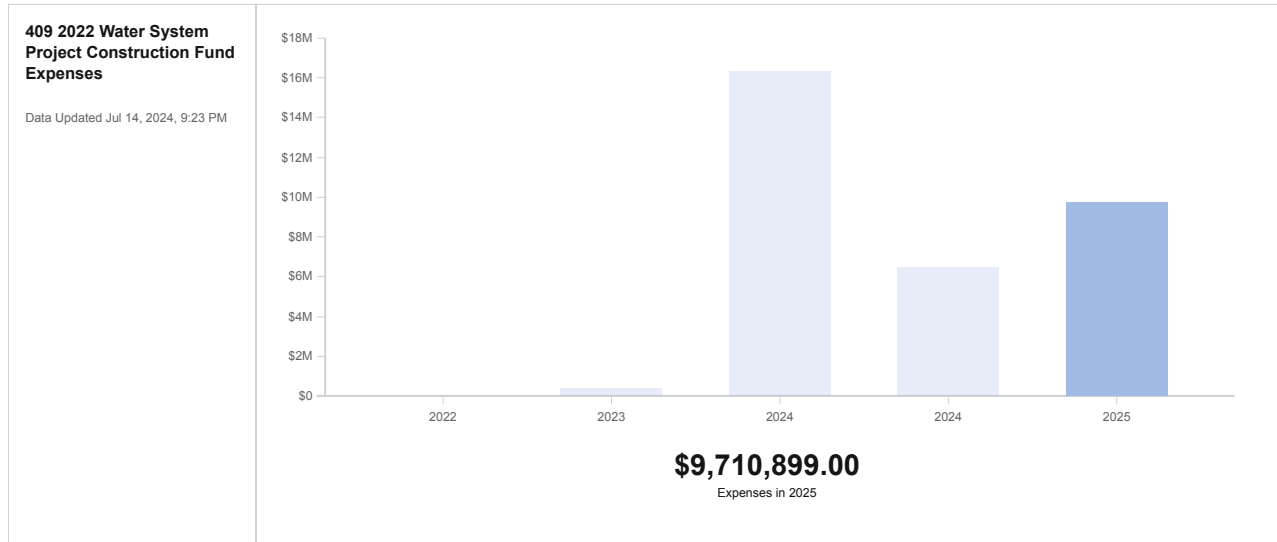
## BUDGET SUMMARY - REVENUES



409 2022 Water System Project Construction Fund Revenues

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>TRANSFERS IN</b>					
CONTRIBUTIONS FROM OTHER FUNDS	\$0	\$382,019	\$16,342,000	\$6,471,847	\$9,710,899
<b>TRANSFERS IN TOTAL</b>	<b>\$0</b>	<b>\$382,019</b>	<b>\$16,342,000</b>	<b>\$6,471,847</b>	<b>\$9,710,899</b>
<b>TOTAL</b>	<b>\$0</b>	<b>\$382,019</b>	<b>\$16,342,000</b>	<b>\$6,471,847</b>	<b>\$9,710,899</b>

## **BUDGET SUMMARY - EXPENSES**



### 409 2022 Water System Project Construction Fund Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>CAPITAL OUTLAY</b>	\$0	\$376,496	\$16,342,000	\$6,471,846	\$9,710,899
<b>CONTRACTUAL AND OTHER</b>	\$0	\$5,523	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$382,020</b>	<b>\$16,342,000</b>	<b>\$6,471,846</b>	<b>\$9,710,899</b>

## **BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE**

### 409 2022 Water System Project Construction Fund

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>Revenues</b>	–	\$382,019	\$16,342,000	\$6,471,847	\$9,710,899
<b>Expenses</b>	–	\$382,020	\$16,342,000	\$6,471,846	\$9,710,899
<b>Revenues Over/(Under) Expenses</b>	\$0	-\$1	\$0	\$1	\$0
<b>Beginning Fund Balance</b>	\$0	\$0	-\$1	-\$1	\$0
<b>Ending Fund Balance</b>	\$0	-\$1	-\$1	\$0	\$0

# 426 - 2024 Michigan Transportation Fund Bonds Construction Fund

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The 2024 Michigan Transportation Fund Bonds Construction 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. The fund was established by a bond authorizing resolution adopted by the City Council on April 2, 2024.

The money 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.

## SIGNIFICANT PROGRAM NOTES

None noted.

## BUDGET SUMMARY - REVENUES

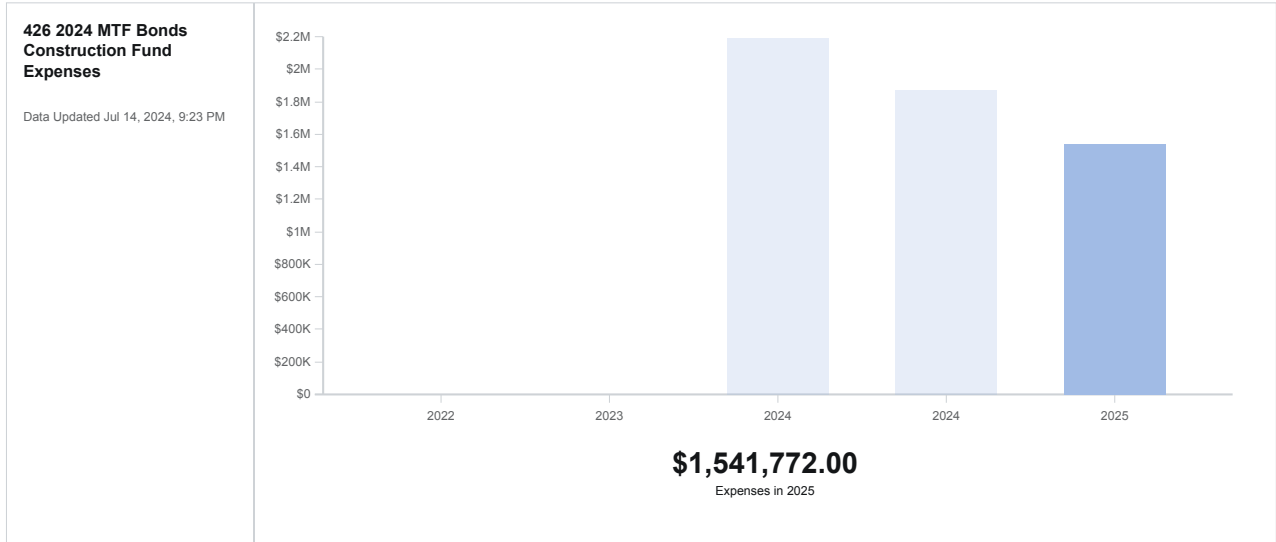


426 2024 MTF Bonds Construction Fund Revenues

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
OTHER FINANCING SOURCES	\$0	\$0	\$4,500,000	\$4,500,000	\$0
INVESTMENT INCOME	\$0	\$0	\$1,000	\$1,000	\$0

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
TOTAL	\$0	\$0	\$4,501,000	\$4,501,000	\$0

## **BUDGET SUMMARY - EXPENSES**



### 426 2024 MTF Bonds Construction Fund Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>TRANSFERS OUT</b>					
OTHER FINANCING USES	\$0	\$0	\$2,196,096	\$1,726,978	\$1,541,772
<b>TRANSFERS OUT TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,196,096</b>	<b>\$1,726,978</b>	<b>\$1,541,772</b>
<b>EXPENDITURES</b>					
CONTRACTUAL AND OTHER	\$0	\$0	\$0	\$147,000	\$0
<b>EXPENDITURES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$147,000</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,196,096</b>	<b>\$1,873,978</b>	<b>\$1,541,772</b>

## **BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE**

### 426 2024 MTF Bonds Construction Fund

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
Revenues	-	-	\$4,501,000	\$4,501,000	\$0
Expenses	-	-	\$2,196,096	\$1,873,978	\$1,541,772
<b>Revenues Over/(Under) Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,304,904</b>	<b>\$2,627,022</b>	<b>-\$1,541,772</b>
<b>Beginning Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,627,022</b>
<b>Ending Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,304,904</b>	<b>\$2,627,022</b>	<b>\$1,085,250</b>

# 488 - MLK Corridor Improvement Authority Fund

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

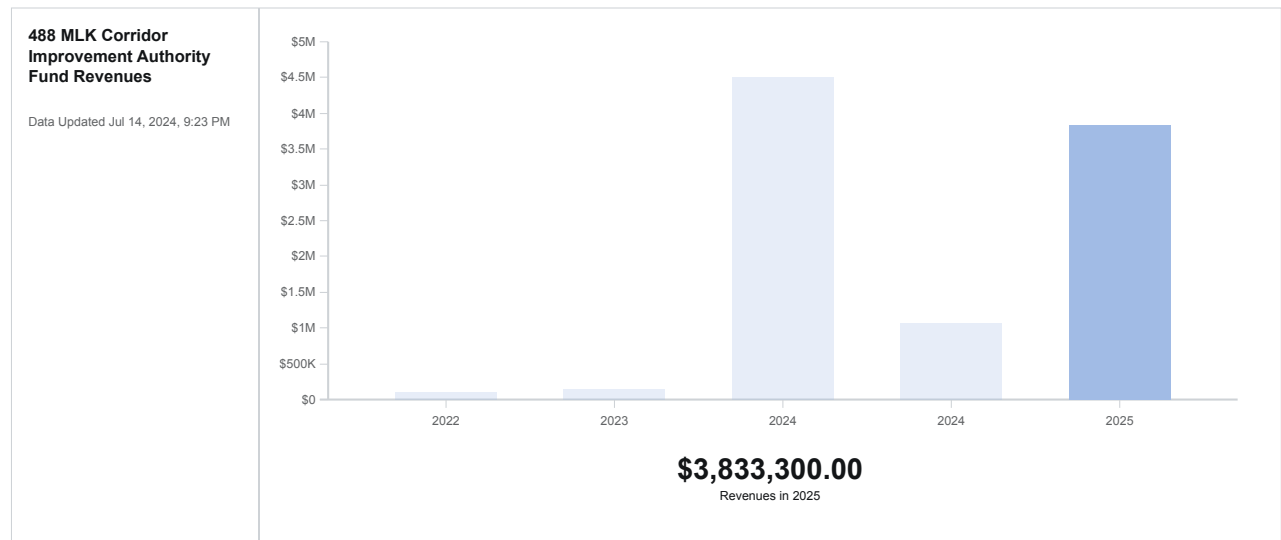
The MLK Corridor Improvement Fund is to account for the receipt and expenditure of tax increments based on the captured assessed value of property within the MLK Corridor Improvement Area, as well as other related revenues and expenditures. This fund was formally established by City Council approval of the budget resolution for fiscal year 2022/2023 and was adopted on May 24, 2022.

The Corridor Improvement Authority Public Act 57 of 2018 is designed to assist communities with funding improvements in the commercial corridors outside of their main commercial downtown areas. The monies credited to this fund and on hand therein from time to time shall be used annually in the manner provided in the MLK Corridor Improvement Plan, as amended.

## SIGNIFICANT PROGRAM NOTES

\* For more information, please visit [www.mymlkcia.org](http://www.mymlkcia.org)

## BUDGET SUMMARY - REVENUES

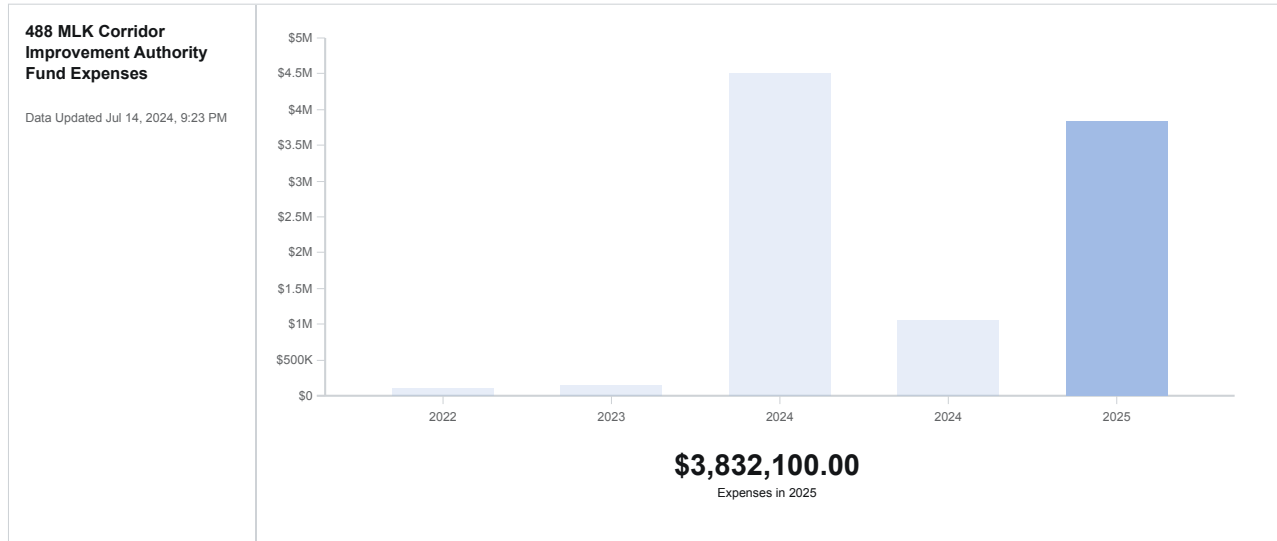


488 MLK Corridor Improvement Authority Fund Revenues

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>REVENUE</b>					
FEDERAL GRANTS	\$0	\$20,620	\$4,497,925	\$848,280	\$3,631,100
PROPERTY TAXES	\$0	\$0	\$0	\$12,113	\$12,200
<b>REVENUE TOTAL</b>	<b>\$0</b>	<b>\$20,620</b>	<b>\$4,497,925</b>	<b>\$860,393</b>	<b>\$3,643,300</b>
<b>TRANSFERS IN</b>					

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
CONTRIBUTIONS FROM OTHER FUNDS	\$97,045	\$124,034	\$10,000	\$210,000	\$190,000
TRANSFERS IN TOTAL	\$97,045	\$124,034	\$10,000	\$210,000	\$190,000
TOTAL	\$97,045	\$144,654	\$4,507,925	\$1,070,393	\$3,833,300

## **BUDGET SUMMARY - EXPENSES**



### 488 MLK Corridor Improvement Authority Fund Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
CONTRACTUAL AND OTHER	\$97,045	\$144,654	\$4,507,925	\$1,058,000	\$3,832,100
TOTAL	\$97,045	\$144,654	\$4,507,925	\$1,058,000	\$3,832,100

## **BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCES**

### 488 MLK Corridor Improvement Authority Fund

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
Revenues	\$97,045	\$144,654	\$4,507,925	\$1,070,393	\$3,833,300
Expenses	\$97,045	\$144,654	\$4,507,925	\$1,058,000	\$3,832,100
Revenues Over/(Under) Expenses	\$0	\$0	\$0	\$12,393	\$1,200
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$12,393
Ending Fund Balance	\$0	\$0	\$0	\$12,393	\$13,593

# 489 - Brownfield Redevelopment Authority Fund

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

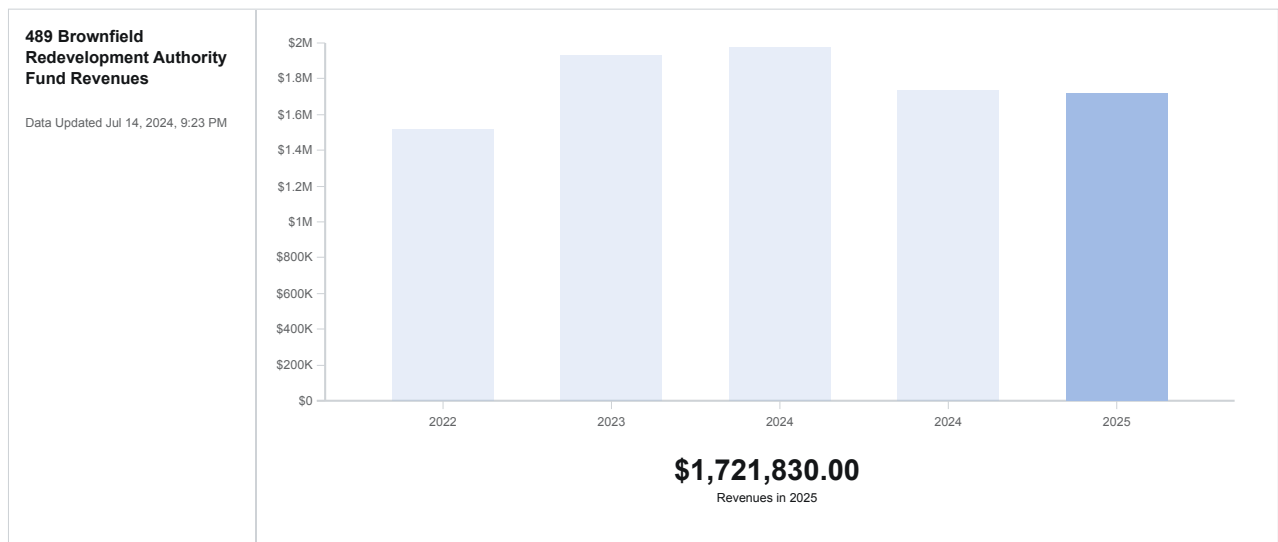
The purpose of the Brownfield Redevelopment Authority Fund is to account for the receipt and expenditure of tax increments based on the captured assessed value of property within the redevelopment area. The Authority is authorized to capture tax increment revenues from all taxing units, including school 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 within the municipality. This fund was established by resolution of the City Council on April 1, 1997, with the formation of the City of Jackson Brownfield Redevelopment Authority.

The monies credited to this fund and on hand therein from time to time shall be used annually in the manner provided in the Brownfield Plan, as amended.

## SIGNIFICANT PROGRAM NOTES

None noted.

## BUDGET SUMMARY - REVENUES

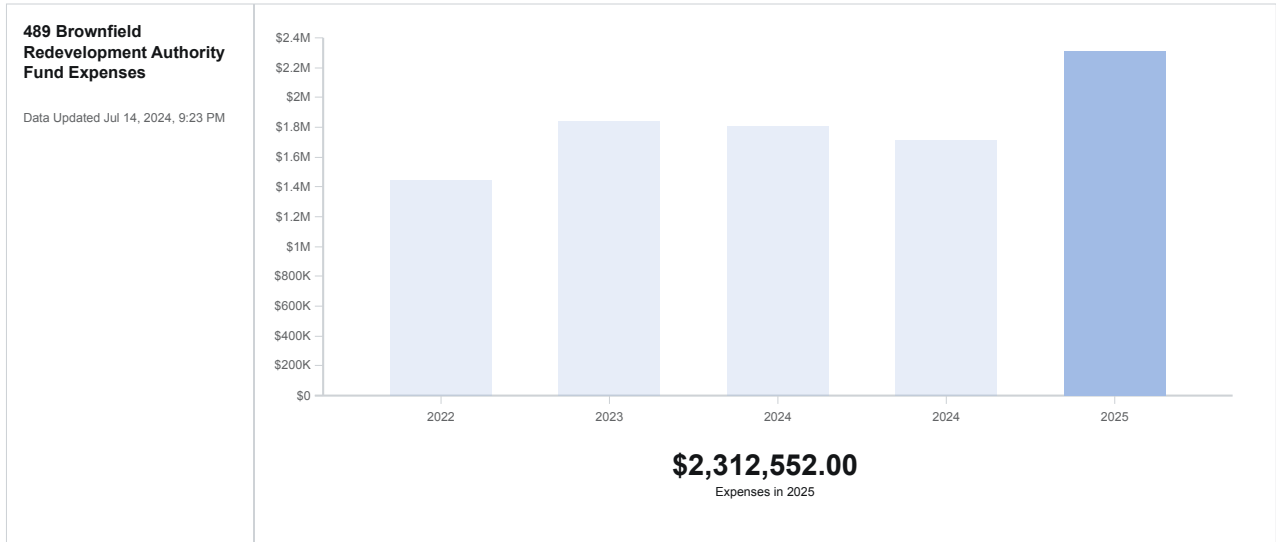


### 489 Brownfield Redevelopment Authority Fund Revenues

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
PROPERTY TAXES	\$1,510,059	\$1,873,061	\$1,962,300	\$1,668,627	\$1,681,830

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
INVESTMENT INCOME	\$5,995	\$59,857	\$15,000	\$69,100	\$40,000
TOTAL	\$1,516,054	\$1,932,918	\$1,977,300	\$1,737,727	\$1,721,830

## **BUDGET SUMMARY - EXPENSES**



### 489 Brownfield Redevelopment Authority Fund Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>TRANSFERS OUT</b>					
OTHER FINANCING USES	\$1,239,215	\$1,307,726	\$1,273,483	\$1,275,942	\$1,866,248
<b>TRANSFERS OUT TOTAL</b>	<b>\$1,239,215</b>	<b>\$1,307,726</b>	<b>\$1,273,483</b>	<b>\$1,275,942</b>	<b>\$1,866,248</b>
<b>EXPENDITURES</b>					
CONTRACTUAL AND OTHER	\$184,231	\$523,888	\$517,300	\$425,810	\$432,830
PERSONAL SERVICES	\$20,746	\$11,933	\$13,447	\$13,001	\$13,474
<b>EXPENDITURES TOTAL</b>	<b>\$204,977</b>	<b>\$535,820</b>	<b>\$530,747</b>	<b>\$438,811</b>	<b>\$446,304</b>
<b>TOTAL</b>	<b>\$1,444,192</b>	<b>\$1,843,547</b>	<b>\$1,804,230</b>	<b>\$1,714,753</b>	<b>\$2,312,552</b>

## **BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE**

### 489 Brownfield Redevelopment Authority Fund

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>Revenues</b>	\$1,516,054	\$1,932,918	\$1,977,300	\$1,737,727	\$1,721,830
<b>Expenses</b>	\$1,444,192	\$1,843,547	\$1,804,230	\$1,714,753	\$2,312,552
<b>Revenues Over/(Under) Expenses</b>	\$71,862	\$89,371	\$173,070	\$22,974	-\$590,722
<b>Beginning Fund Balance</b>	\$1,336,515	\$1,408,377	\$1,497,748	\$1,497,748	\$1,520,722
<b>Ending Fund Balance</b>	\$1,408,377	\$1,497,748	\$1,670,818	\$1,520,722	\$930,000

# 494 - Downtown Development Authority Project Fund

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

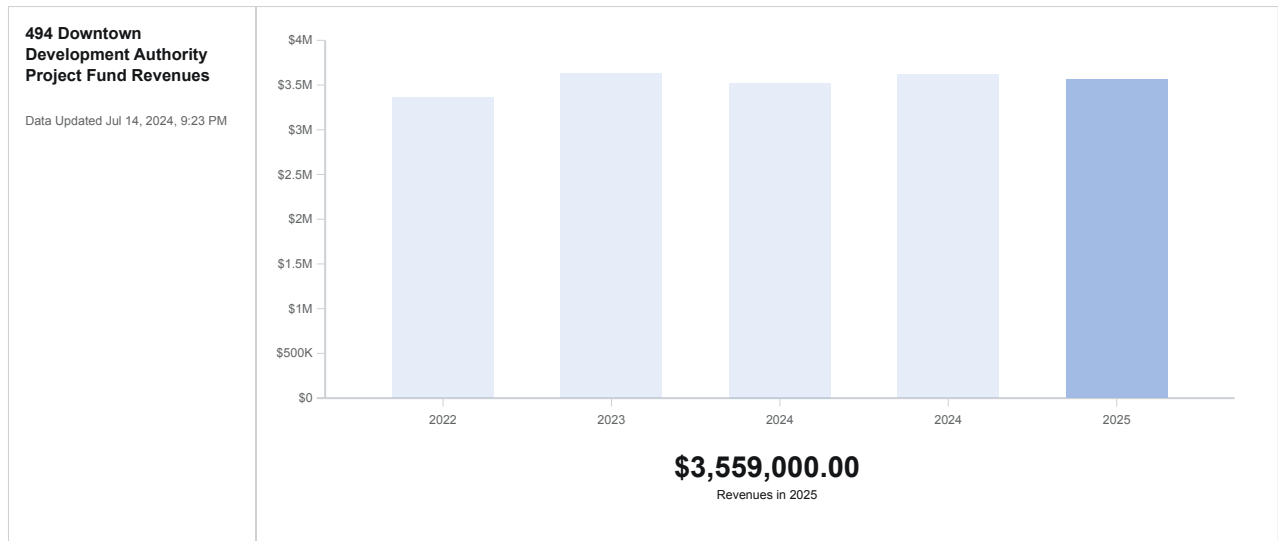
The Downtown Development Authority Project Fund is to account for the receipt and expenditure of tax increments based on the captured assessed value of property within the amended development area. The Fund was established on July 1, 1993, per City Ordinance 92-16 adopted by the City Council on October 20, 1992.

The money 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.

## SIGNIFICANT PROGRAM NOTES

None noted.

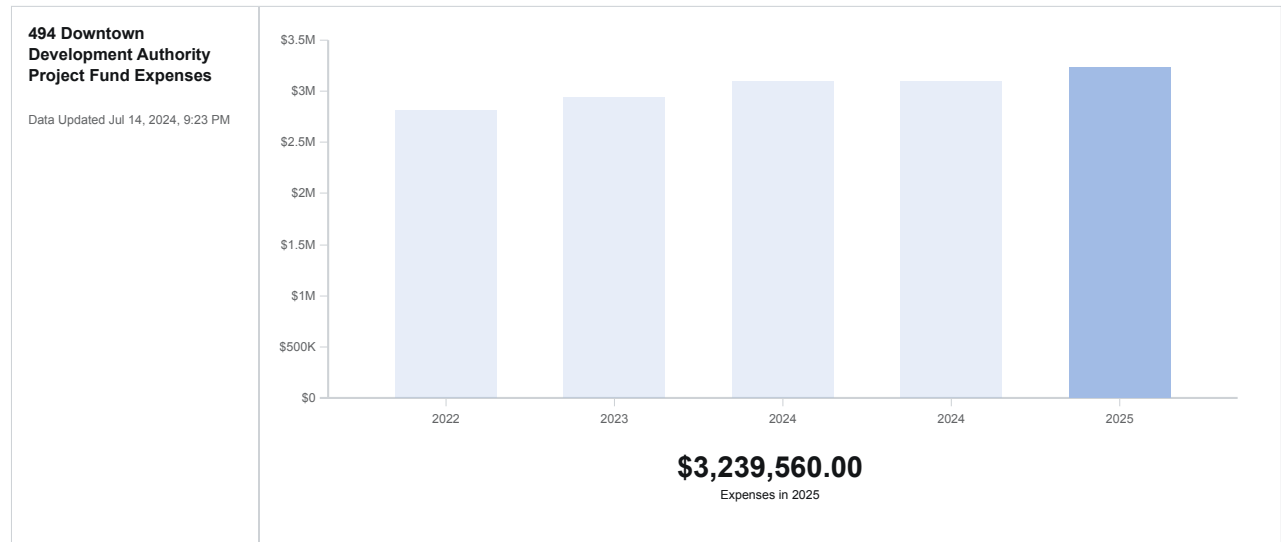
## BUDGET SUMMARY - REVENUES



494 Downtown Development Authority Project Fund Revenues

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
PROPERTY TAXES	\$1,843,805	\$1,915,448	\$1,975,000	\$1,872,025	\$1,884,000
INVESTMENT INCOME	\$1,521,354	\$1,715,149	\$1,550,000	\$1,750,000	\$1,675,000
TOTAL	\$3,365,159	\$3,630,597	\$3,525,000	\$3,622,025	\$3,559,000

# BUDGET SUMMARY - EXPENSES



## 494 Downtown Development Authority Project Fund Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>TRANSFERS OUT</b>					
OTHER FINANCING USES	\$2,803,617	\$2,945,323	\$3,090,114	\$3,090,189	\$3,239,560
<b>TRANSFERS OUT TOTAL</b>	<b>\$2,803,617</b>	<b>\$2,945,323</b>	<b>\$3,090,114</b>	<b>\$3,090,189</b>	<b>\$3,239,560</b>
<b>TOTAL</b>	<b>\$2,803,617</b>	<b>\$2,945,323</b>	<b>\$3,090,114</b>	<b>\$3,090,189</b>	<b>\$3,239,560</b>

# BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

## 494 Downtown Development Authority Project Fund

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>Revenues</b>	\$3,365,159	\$3,630,597	\$3,525,000	\$3,622,025	\$3,559,000
<b>Expenses</b>	\$2,803,617	\$2,945,323	\$3,090,114	\$3,090,189	\$3,239,560
<b>Revenues Over/(Under) Expenses</b>	\$561,542	\$685,274	\$434,886	\$531,836	\$319,440
<b>Beginning Fund Balance</b>	\$3,887,055	\$4,448,598	\$5,133,872	\$5,133,872	\$5,665,708
<b>Ending Fund Balance</b>	\$4,448,598	\$5,133,872	\$5,568,758	\$5,665,708	\$5,985,148

# Enterprise Funds

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

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# 514 - Auto Parking System Fund

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The Auto Parking System Fund is to account for the operations of the downtown parking garage and capital improvements of the city's parking system. The fund was established by a resolution of the City Council on May 28, 1952 (formally called the Parking Utility Fund).

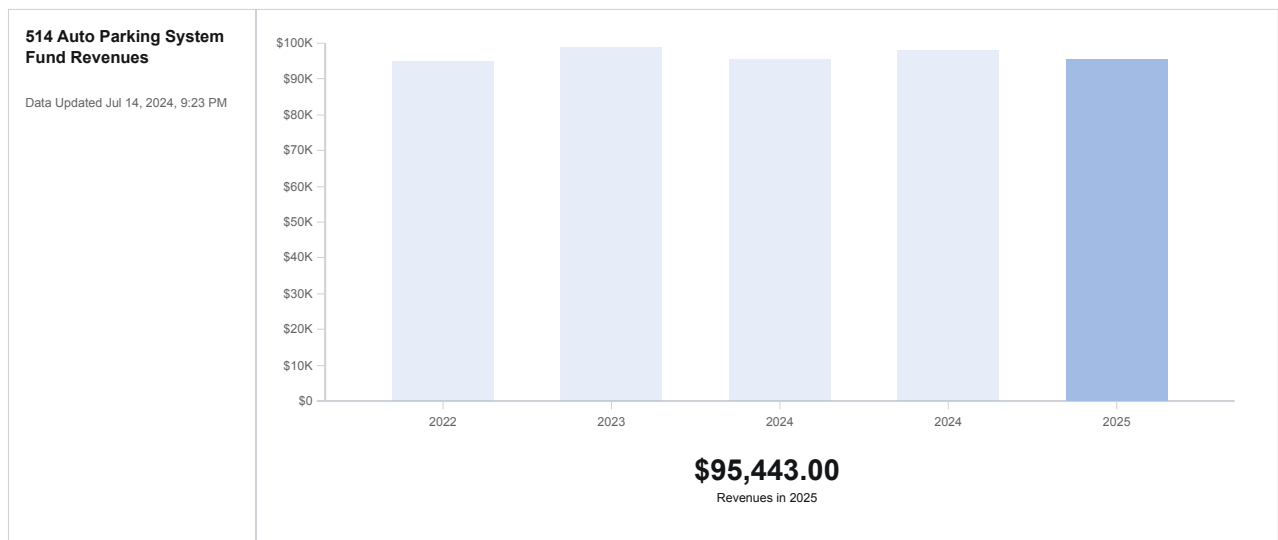
This fund accounts for parking operations relating to those parking facilities that are capital in nature or are segregated for restricted use and not recorded as part of the Parking Assessment Fund (518) operations. Capital expenses of the fund include such items as parking lot construction, repaving,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

The City purchased Parking Lot #2 on March 3, 1995, and financed 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 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)).

## SIGNIFICANT PROGRAM NOTES

None noted.

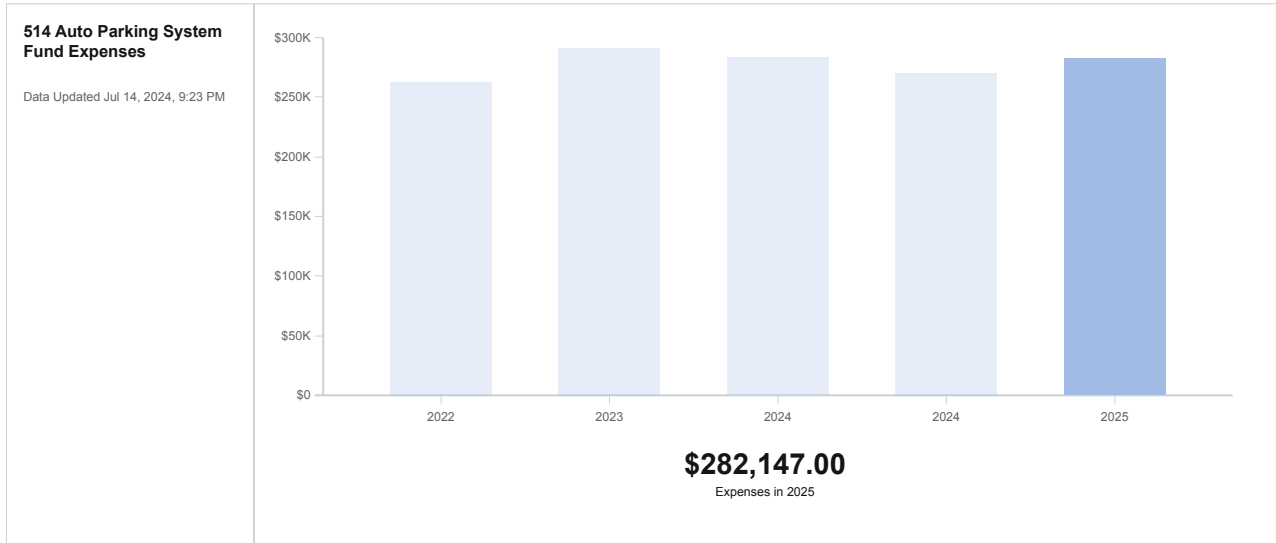
## BUDGET SUMMARY - REVENUES



**514 Auto Parking System Fund Revenues**

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>TRANSFERS IN</b>					
CONTRIBUTIONS FROM OTHER FUNDS	\$92,143	\$92,143	\$92,143	\$92,143	\$92,143
<b>TRANSFERS IN TOTAL</b>	<b>\$92,143</b>	<b>\$92,143</b>	<b>\$92,143</b>	<b>\$92,143</b>	<b>\$92,143</b>
<b>REVENUE</b>					
INVESTMENT INCOME	\$825	\$4,473	\$1,500	\$4,000	\$1,500
CHARGES FOR GOODS AND SERVICES	\$1,774	\$2,302	\$1,800	\$1,800	\$1,800
<b>REVENUE TOTAL</b>	<b>\$2,599</b>	<b>\$6,775</b>	<b>\$3,300</b>	<b>\$5,800</b>	<b>\$3,300</b>
<b>TOTAL</b>	<b>\$94,742</b>	<b>\$98,918</b>	<b>\$95,443</b>	<b>\$97,943</b>	<b>\$95,443</b>

**BUDGET SUMMARY - EXPENSES**



**514 Auto Parking System Fund Expenses**

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
CAPITAL OUTLAY	\$144,969	\$144,969	\$144,970	\$144,970	\$144,970
CONTRACTUAL AND OTHER	\$12,068	\$4,553	\$29,281	\$18,337	\$29,344
MATERIAL AND SUPPLIES	\$124	\$37,955	\$1,000	\$1,000	\$1,000
PERSONAL SERVICES	\$396	\$880	\$4,755	\$2,716	\$4,755
<b>EXPENDITURES TOTAL</b>	<b>\$157,557</b>	<b>\$188,357</b>	<b>\$180,006</b>	<b>\$167,023</b>	<b>\$180,069</b>
<b>TRANSFERS OUT</b>					
OTHER FINANCING USES	\$105,195	\$102,789	\$103,427	\$103,445	\$102,078
<b>TRANSFERS OUT TOTAL</b>	<b>\$105,195</b>	<b>\$102,789</b>	<b>\$103,427</b>	<b>\$103,445</b>	<b>\$102,078</b>
<b>TOTAL</b>	<b>\$262,752</b>	<b>\$291,146</b>	<b>\$283,433</b>	<b>\$270,468</b>	<b>\$282,147</b>

**BUDGET SUMMARY - ANALYSIS OF CHANGES IN ESTIMATED WORKING CAPITAL**

## 514 Auto Parking System Fund

	2021/22	2022/23	2023/24	2023/24	2024/25
	Actual	Actual	Budget	Projected	Adopted
Revenues	94,742	98,918	95,443	97,943	95,443
Expenses	262,752	291,146	283,433	270,468	282,147
Revenues Over (Under) Expenses			(187,990)	(172,525)	(186,704)
Add: Depreciation			144,970	144,970	144,970
Estimated Change in Working Capital			(43,020)	(27,555)	(41,734)
Beginning Working Capital			135,510	135,510	107,955
Ending Working Capital			92,490	107,955	66,221

# 518 - Parking Assessment Fund

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The Parking Assessment Fund is used to account for the revenues and expenses of the city's meterless parking system. The fund was established on November 1, 1984, which represents the beginning of the first annual operating period covered by assessments.

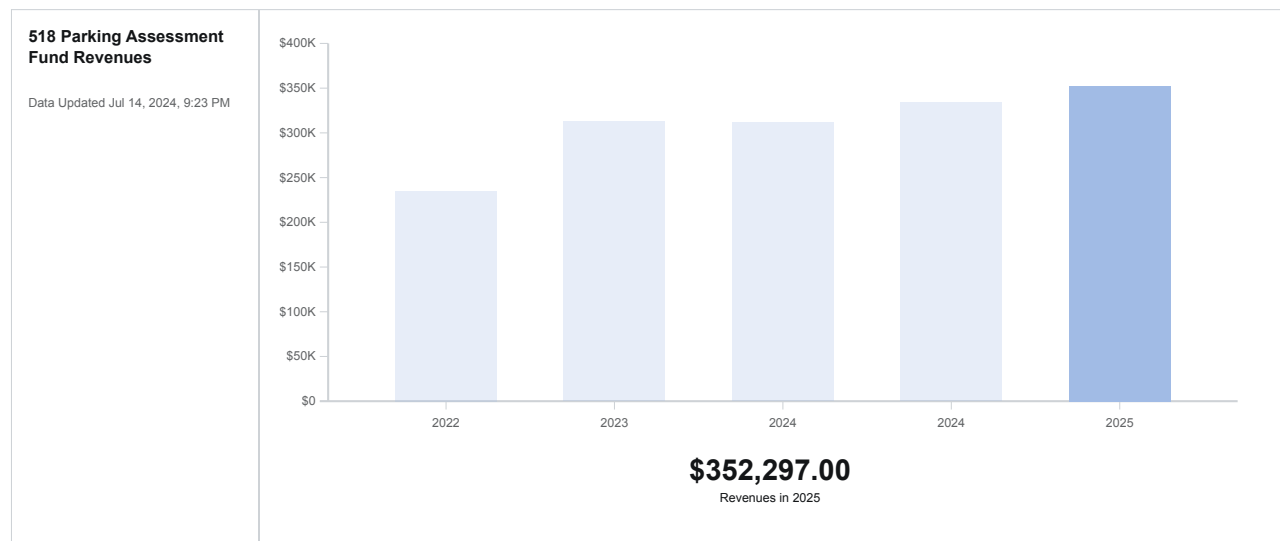
Continuation of the system depends on subsequent annual adoption of new assessment rolls each December 1st, or other date as the City Council determines.

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).

## SIGNIFICANT PROGRAM NOTES

None noted.

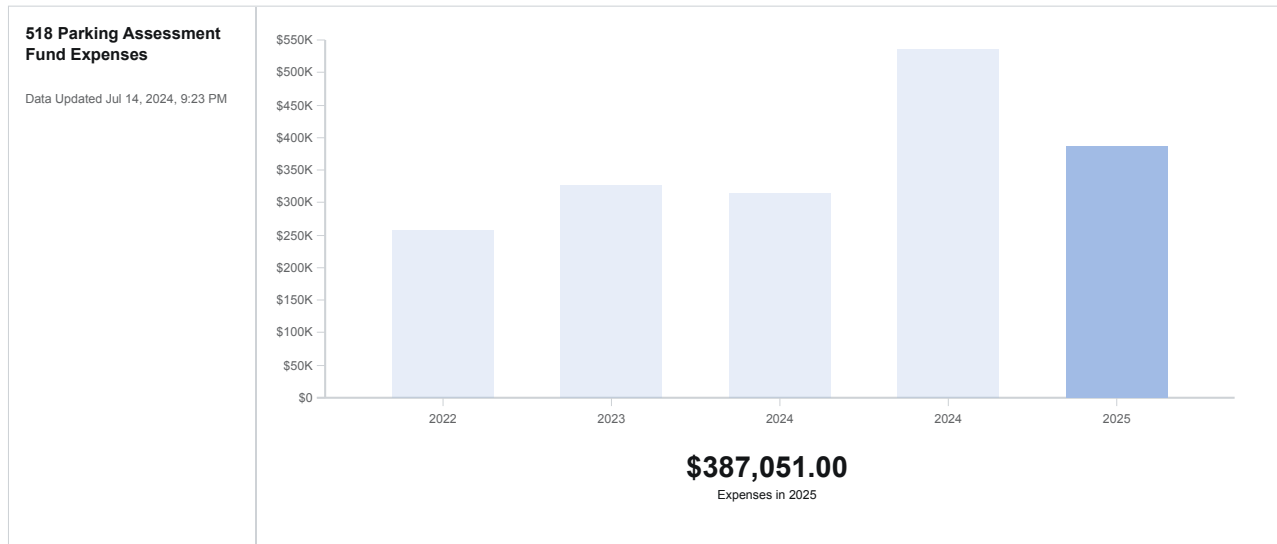
## BUDGET SUMMARY - REVENUES



518 Parking Assessment Fund Revenues

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>REVENUE</b>					
CHARGES FOR GOODS AND SERVICES	\$108,324	\$152,544	\$147,295	\$142,295	\$142,445
INVESTMENT INCOME	\$31,556	\$46,592	\$35,654	\$51,882	\$46,352
FINES AND FORFEITS	\$13,783	\$33,525	\$13,500	\$26,000	\$13,500
<b>REVENUE TOTAL</b>	<b>\$153,663</b>	<b>\$232,661</b>	<b>\$196,449</b>	<b>\$220,177</b>	<b>\$202,297</b>
<b>TRANSFERS IN</b>					
CONTRIBUTIONS FROM OTHER FUNDS	\$81,712	\$80,000	\$115,000	\$113,155	\$150,000
<b>TRANSFERS IN TOTAL</b>	<b>\$81,712</b>	<b>\$80,000</b>	<b>\$115,000</b>	<b>\$113,155</b>	<b>\$150,000</b>
<b>TOTAL</b>	<b>\$235,375</b>	<b>\$312,661</b>	<b>\$311,449</b>	<b>\$333,332</b>	<b>\$352,297</b>

## **BUDGET SUMMARY - EXPENSES**



### 518 Parking Assessment Fund Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
CONTRACTUAL AND OTHER	\$112,108	\$156,367	\$149,064	\$349,048	\$179,590
PERSONAL SERVICES	\$43,836	\$68,870	\$61,774	\$81,921	\$103,318
MATERIAL AND SUPPLIES	\$9,625	\$8,479	\$12,000	\$12,200	\$12,000
<b>EXPENDITURES TOTAL</b>	<b>\$165,569</b>	<b>\$233,716</b>	<b>\$222,838</b>	<b>\$443,169</b>	<b>\$294,908</b>
<b>TRANSFERS OUT</b>					
OTHER FINANCING USES	\$92,143	\$92,143	\$92,143	\$92,143	\$92,143
<b>TRANSFERS OUT TOTAL</b>	<b>\$92,143</b>	<b>\$92,143</b>	<b>\$92,143</b>	<b>\$92,143</b>	<b>\$92,143</b>
<b>TOTAL</b>	<b>\$257,712</b>	<b>\$325,859</b>	<b>\$314,981</b>	<b>\$535,312</b>	<b>\$387,051</b>

## **BUDGET SUMMARY - ANALYSIS OF CHANGES IN ESTIMATED WORKING CAPITAL**

### 518 Parking Assessment Fund

	ACTUALS		2024 BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>Revenues</b>	\$235,375	\$312,661	\$311,449	\$333,332	\$352,297
<b>Expenses</b>	\$257,712	\$325,859	\$314,981	\$535,312	\$387,051
<b>Revenues Over/(Under) Expenses</b>	-\$22,336	-\$13,198	-\$3,532	-\$201,980	-\$34,754
<b>Equities</b>	\$304,339	\$282,002	\$268,805	\$268,805	\$66,825
<b>Ending Estimated Working Capital</b>	\$282,002	\$268,805	\$265,273	\$66,825	\$32,071

# 519 - Cooper/Francis Parking Decks Fund

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The Cooper/Francis Parking Decks 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. This fund was established with a budget resolution adopted by City Council on October 22, 2002.

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.

## SIGNIFICANT PROGRAM NOTES

None noted.

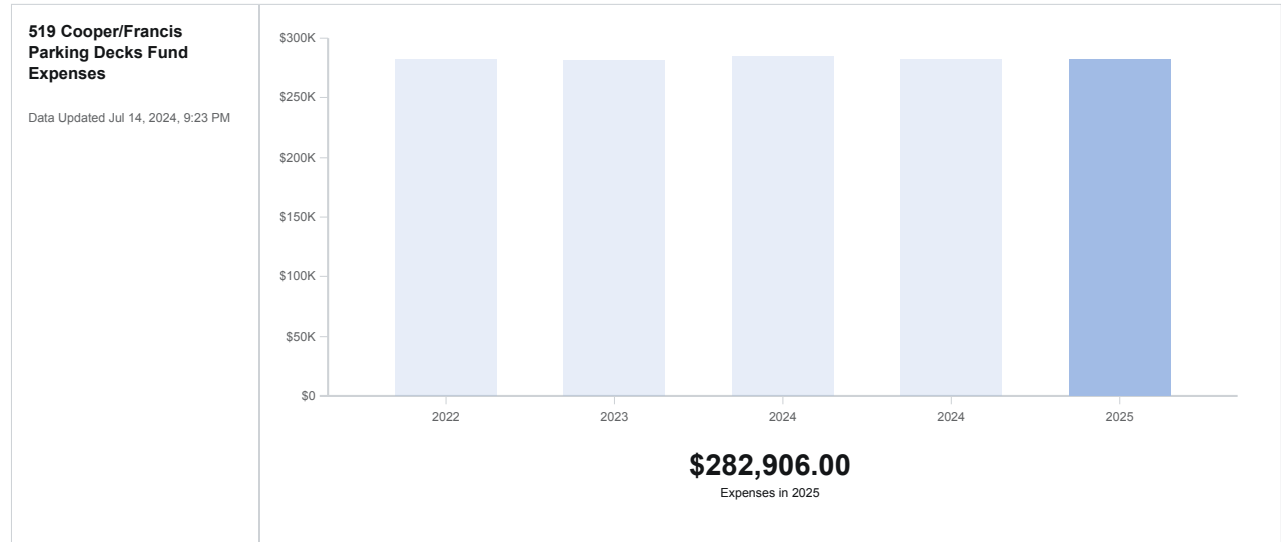
## BUDGET SUMMARY - REVENUES



519 Cooper/Francis Parking Deck Fund Revenues

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
INVESTMENT INCOME	\$5,614	\$21,128	\$7,500	\$18,040	\$7,500
CHARGES FOR GOODS AND SERVICES	\$7,920	\$9,153	\$8,000	\$7,500	\$8,000
MISCELLANEOUS	\$0	\$0	\$50	\$0	\$50
<b>TOTAL</b>	<b>\$13,534</b>	<b>\$30,281</b>	<b>\$15,550</b>	<b>\$25,540</b>	<b>\$15,550</b>

# BUDGET SUMMARY - EXPENSES



## 519 Cooper/Francis Parking Decks Fund Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>CAPITAL OUTLAY</b>	\$262,943	\$262,943	\$262,943	\$262,943	\$262,943
<b>CONTRACTUAL AND OTHER</b>	\$19,210	\$19,036	\$21,014	\$19,308	\$19,963
<b>MATERIAL AND SUPPLIES</b>	\$0	\$0	\$0	\$700	\$0
<b>TOTAL</b>	<b>\$282,153</b>	<b>\$281,979</b>	<b>\$283,957</b>	<b>\$282,951</b>	<b>\$282,906</b>

# BUDGET SUMMARY - ANALYSIS OF CHANGES IN ESTIMATED WORKING CAPITAL

## 519 Cooper/Francis Parking Decks Fund

	2021/22	2022/23	2023/24	2023/24	2024/25
	Actual	Actual	Budget	Projected	Adopted
Revenues	13,534	30,281	15,550	25,540	15,550
Expenses	282,153	281,979	283,957	282,951	282,906
Excess of Revenues Over (Under) Expenses	(268,619)	(251,698)	(268,407)	(257,411)	(267,356)
Add: Depreciation	262,943	262,943	262,943	262,943	262,943
Increase (Decrease) in Working Capital	(5,676)	11,245	(5,464)	5,532	(4,413)
Beginning Working Capital	551,690	546,014	557,259	557,259	562,791
Ending Working Capital	<b>546,014</b>	<b>557,259</b>	<b>551,795</b>	<b>562,791</b>	<b>558,378</b>

## 590 - Sewer Fund

Fiscal Year 2024/25 Annual Budget

### **OVERVIEW**

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

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 Wastewater Equipment Replacement Fund (406) 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.

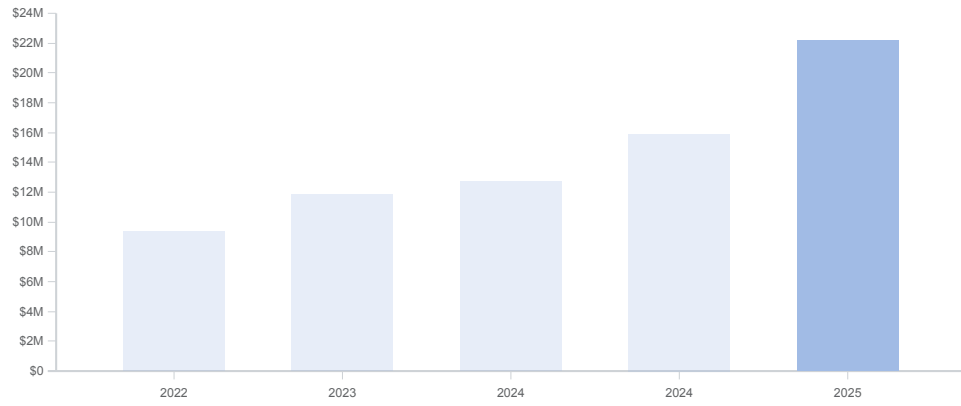
### **SIGNIFICANT PROGRAM NOTES**

At the May 23, 2023 City Council meeting, the City Council approved a 6% increase in sewer utility rates for the City of Jackson sewer system in fiscal year 2024/25. This increase in sewer utility rates will fund operating expenses for all sewer fund departments and the necessary capital improvements at the wastewater treatment plant and throughout the collection system to replace and update the aging infrastructure.

### **BUDGET SUMMARY - REVENUES**

**590 Sewer Fund Revenues**

Data Updated Jul 14, 2024, 9:23 PM



**\$22,154,210.00**

Revenues in 2025

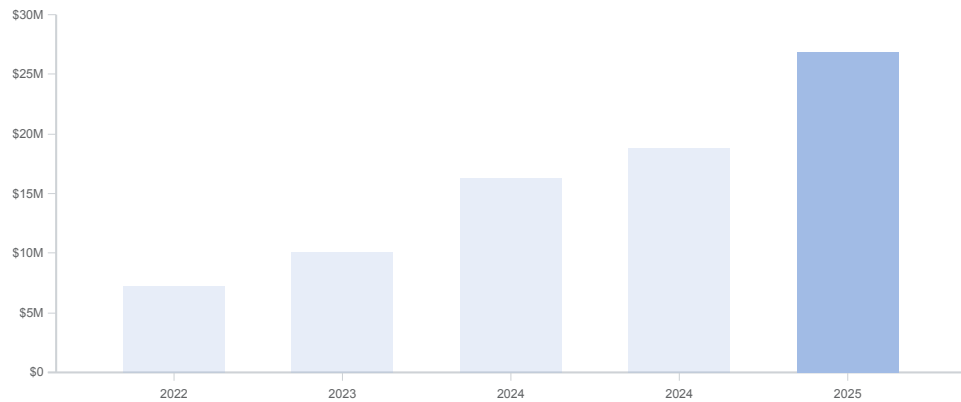
**590 Sewer Fund Revenues**

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>REVENUE</b>					
CHARGES FOR GOODS AND SERVICES	\$6,702,320	\$6,326,956	\$6,797,292	\$6,616,933	\$6,989,423
OTHER FINANCING SOURCES	\$0	\$0	\$0	\$7,055,813	\$14,792,187
FEDERAL GRANTS	\$0	\$1,193,379	\$5,697,802	\$0	\$0
MISCELLANEOUS	\$41,568	\$339,511	\$10,000	\$1,438,935	\$6,240
STATE GRANTS	\$0	\$768,532	\$0	\$425,089	\$0
INVESTMENT INCOME	\$34,626	\$318,760	\$114,288	\$264,000	\$274,560
FINES AND FORFEITS	\$59,692	\$78,213	\$83,079	\$86,604	\$91,800
PROCEEDS FROM SALE OF CAPITAL ASSETS	\$1,925	\$4,608	\$0	\$0	\$0
<b>REVENUE TOTAL</b>	<b>\$6,840,131</b>	<b>\$9,029,959</b>	<b>\$12,702,461</b>	<b>\$15,887,374</b>	<b>\$22,154,210</b>
<b>TRANSFERS IN</b>					
CONTRIBUTIONS FROM OTHER FUNDS	\$2,537,751	\$2,857,308	\$0	\$0	\$0
TRANSFERS IN TOTAL	\$2,537,751	\$2,857,308	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$9,377,882</b>	<b>\$11,887,267</b>	<b>\$12,702,461</b>	<b>\$15,887,374</b>	<b>\$22,154,210</b>

**BUDGET SUMMARY - EXPENSES**

**590 Sewer Fund Expenses**

Data Updated Jul 14, 2024, 9:23 PM



**\$26,884,143.00**

Expenses in 2025

**590 Sewer Fund Expenses by Activity**

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>PUBLIC WORKS</b>					

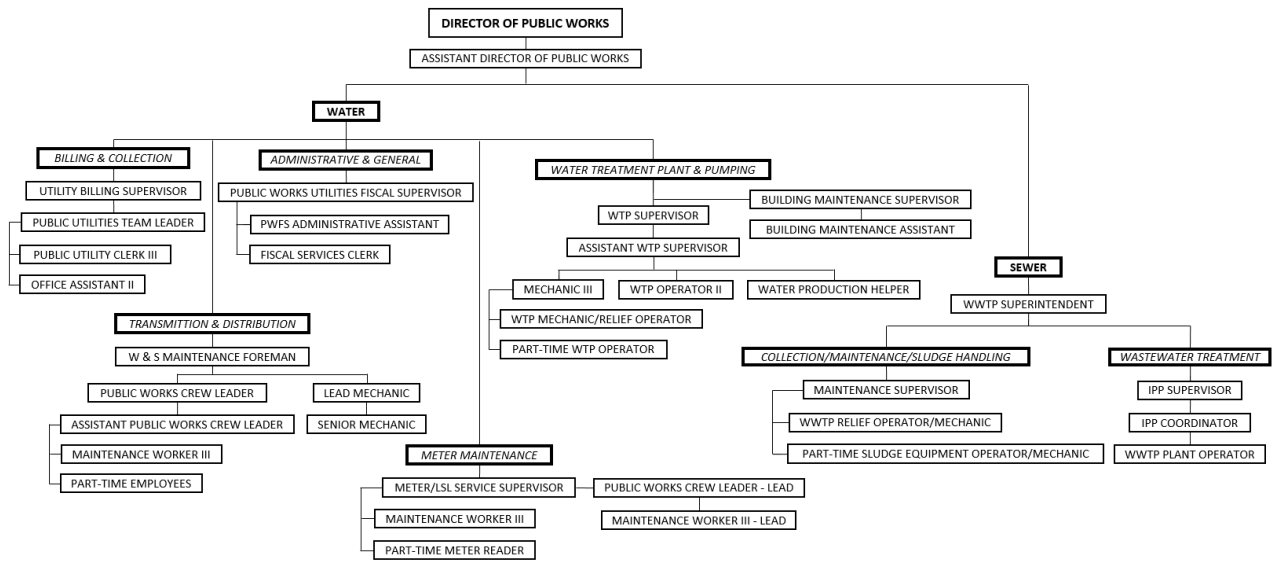
	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
ADMINISTRATION	\$2,421,444	\$4,394,867	\$8,889,909	\$10,522,018	\$18,110,257
COLLECTION	\$1,170,791	\$1,629,892	\$2,490,276	\$3,418,205	\$4,099,771
WASTEWATER TREATMENT	\$1,809,771	\$1,943,961	\$2,311,486	\$2,317,955	\$2,426,974
MAINTENANCE	\$1,000,890	\$1,231,333	\$1,445,785	\$1,424,321	\$1,174,977
SLUDGE HANDLING	\$852,598	\$888,043	\$1,182,817	\$1,156,277	\$1,072,164
<b>PUBLIC WORKS TOTAL</b>	<b>\$7,255,494</b>	<b>\$10,088,096</b>	<b>\$16,320,273</b>	<b>\$18,838,776</b>	<b>\$26,884,143</b>
<b>NO DEPARTMENT</b>					
NO DEPARTMENT	\$14,639	\$27,573	\$0	\$0	\$0
<b>NO DEPARTMENT TOTAL</b>	<b>\$14,639</b>	<b>\$27,573</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$7,270,133</b>	<b>\$10,115,669</b>	<b>\$16,320,273</b>	<b>\$18,838,776</b>	<b>\$26,884,143</b>

## **BUDGET SUMMARY - ANALYSIS OF CHANGES IN ESTIMATED WORKING CAPITAL**

### **590 Sewer Fund**

	2021/22 Actual	2022/23 Actual	2023/24 Budget	2023/24 Projected	2024/25 Adopted
<b>Revenues</b>	9,377,882	11,887,267	12,702,461	8,831,561	7,362,023
<b>Expenses</b>	7,270,133	10,115,669	16,320,273	18,838,776	26,884,143
<b>Revenues Over (Under) Expenses</b>			(3,617,812)	(10,007,215)	(19,522,120)
<b>Add: Depreciation</b>			1,275,697	1,278,234	1,328,131
<b>Bond Proceeds</b>			0	7,055,813	14,792,187
<b>Estimated Change in Working Capital</b>			(2,342,115)	(1,673,168)	(3,401,802)
<b>Beginning Estimated Working Capital (Unreserved)</b>			8,877,098	8,877,098	7,203,930
<b>Ending Estimated Working Capital (Unreserved)</b>			<b>6,534,983</b>	<b>7,203,930</b>	<b>3,802,128</b>

## **ACTIVITY PERSONNEL CHART**



# 591 - Water Fund

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

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

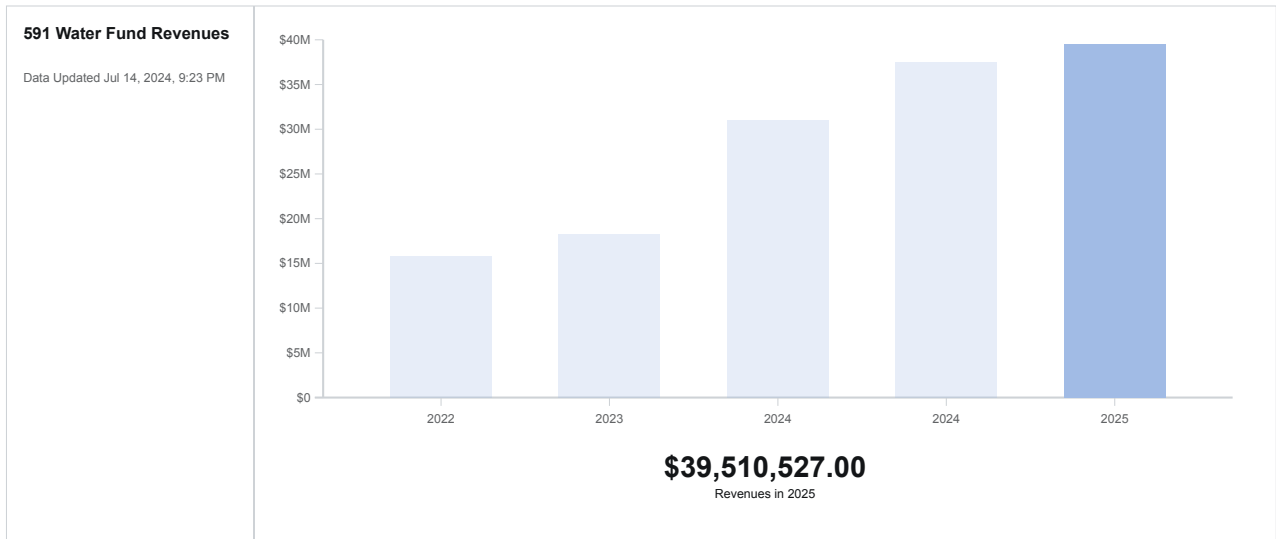
The revenues generated from the water system must be set aside as collected in accounts designated by existing revenue bond ordinances. These revenues are pledged for specific purposes and transferred in a manner specified by those ordinances.

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.

## ANALYSIS

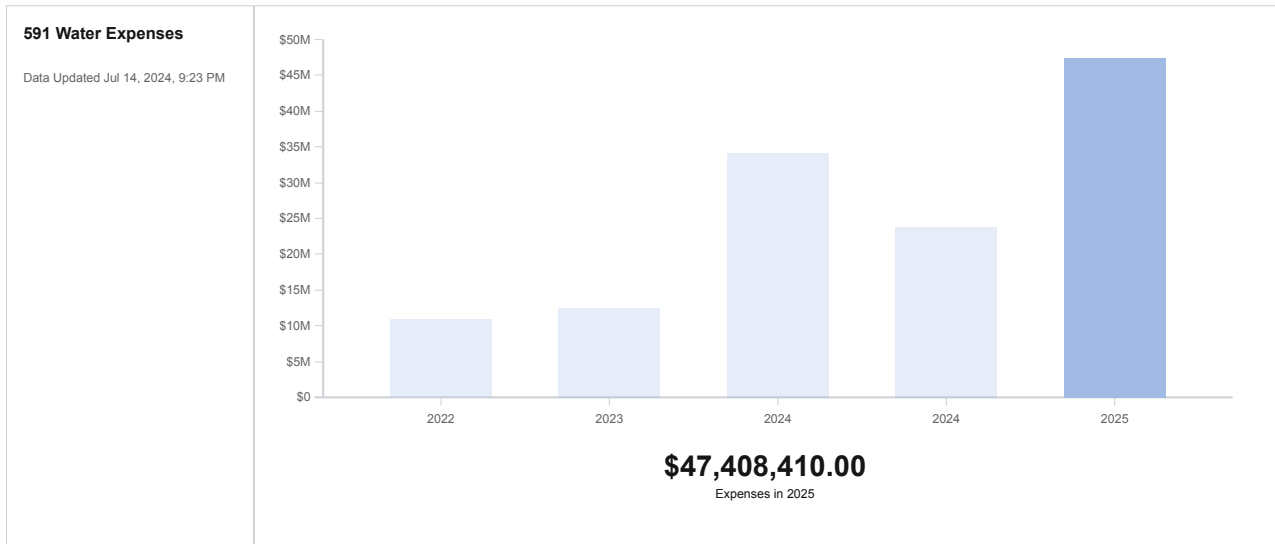
The City Council previously approved an 8% increase in water utility rates on May 23, 2023, for fiscal year 2024/25. The revenues generated from the water system must be set aside as collected in accounts as designated by existing revenue bond ordinances.

## BUDGET SUMMARY - REVENUES



	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>REVENUE</b>					
CHARGES FOR GOODS AND SERVICES	\$12,666,880	\$13,511,513	\$13,809,779	\$13,692,713	\$14,217,279
FEDERAL GRANTS	\$0	\$382,019	\$16,408,000	\$22,577,104	\$12,835,527
OTHER FINANCING SOURCES	\$0	\$0	\$0	\$236,744	\$11,362,577
INVESTMENT INCOME	\$64,790	\$673,413	\$287,040	\$480,000	\$499,200
FINES AND FORFEITS	\$155,894	\$208,843	\$147,319	\$189,464	\$168,486
MISCELLANEOUS	\$1	\$6,802	\$0	\$0	\$0
PROCEEDS FROM SALE OF CAPITAL ASSETS	\$0	\$0	\$0	\$837	\$0
<b>REVENUE TOTAL</b>	<b>\$12,887,565</b>	<b>\$14,782,589</b>	<b>\$30,652,138</b>	<b>\$37,176,862</b>	<b>\$39,083,069</b>
<b>TRANSFERS IN</b>					
CONTRIBUTIONS FROM OTHER FUNDS	\$2,945,870	\$3,521,752	\$407,684	\$408,878	\$427,458
<b>TRANSFERS IN TOTAL</b>	<b>\$2,945,870</b>	<b>\$3,521,752</b>	<b>\$407,684</b>	<b>\$408,878</b>	<b>\$427,458</b>
<b>TOTAL</b>	<b>\$15,833,434</b>	<b>\$18,304,341</b>	<b>\$31,059,822</b>	<b>\$37,585,740</b>	<b>\$39,510,527</b>

## **BUDGET SUMMARY - EXPENSES**



### 591 Water Expenses by Activity

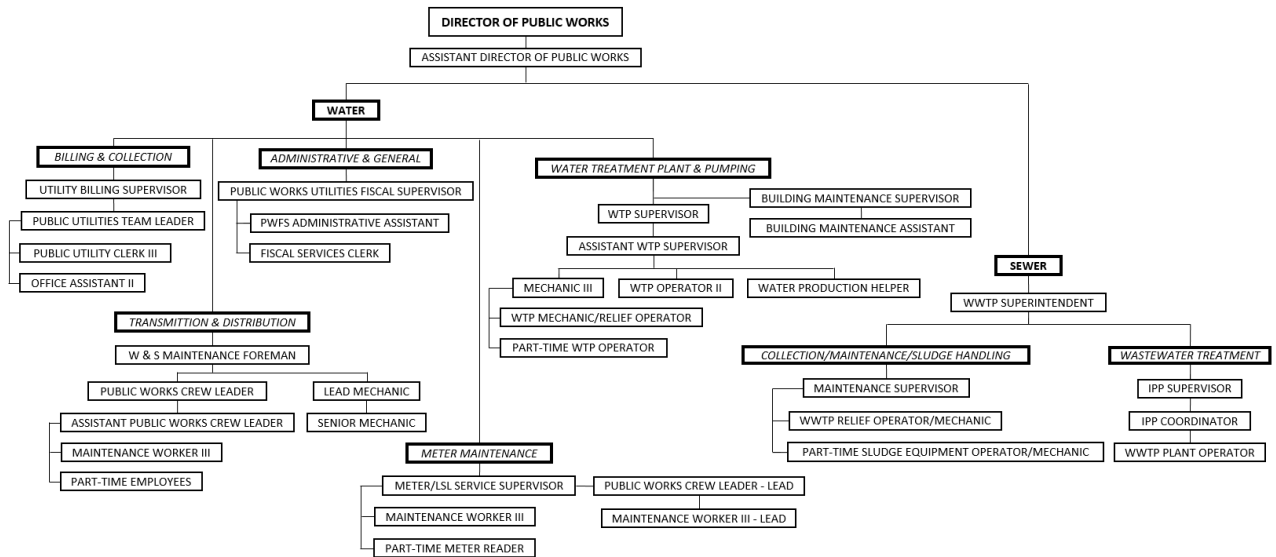
	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>PUBLIC WORKS</b>					
ADMINISTRATIVE & GENERAL	\$5,593,046	\$6,633,890	\$25,197,127	\$15,432,891	\$37,839,177
TREATMENT PLANT/PUMPING	\$3,245,067	\$3,432,831	\$5,295,663	\$5,062,053	\$5,474,544
TRANSMISSION/DISTRIBUTION	\$1,147,007	\$1,177,844	\$2,346,470	\$1,976,220	\$2,608,619
BILLING & COLLECTION	\$621,867	\$684,916	\$821,874	\$817,756	\$854,916
METER MAINTENANCE	\$336,955	\$465,116	\$547,903	\$561,867	\$631,154
<b>PUBLIC WORKS TOTAL</b>	<b>\$10,943,942</b>	<b>\$12,394,597</b>	<b>\$34,209,037</b>	<b>\$23,850,787</b>	<b>\$47,408,410</b>
<b>NO DEPARTMENT</b>					
NO DEPARTMENT	\$23,396	\$45,424	\$0	\$0	\$0
<b>NO DEPARTMENT TOTAL</b>	<b>\$23,396</b>	<b>\$45,424</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$10,967,338</b>	<b>\$12,440,021</b>	<b>\$34,209,037</b>	<b>\$23,850,787</b>	<b>\$47,408,410</b>

## **BUDGET SUMMARY - ANALYSIS OF CHANGES IN ESTIMATED WORKING CAPITAL**

# 591 Water Fund

	2021/22 Actual	2022/23 Actual	2023/24 Budget	2023/24 Projected	2024/25 Adopted
<b>Revenues</b>	15,833,434	18,304,341	31,059,822	37,348,996	28,147,950
<b>Expenses</b>	10,967,338	12,440,021	34,209,037	23,850,787	47,408,410
<b>Revenues Over (Under) Expenses</b>			(3,149,215)	13,498,209	(19,260,460)
<b>Add: Depreciation</b>			1,112,897	1,184,763	1,222,288
<b>Bond Proceeds</b>			0	236,744	11,362,577
<b>Estimated Change in Working Capital</b>			(2,036,318)	14,919,716	(6,675,595)
<b>Beginning Estimated Working Capital (Unreserved)</b>			20,762,075	20,762,075	35,681,791
<b>Ending Estimated Working Capital (Unreserved)</b>			<b>18,725,757</b>	<b>35,681,791</b>	<b>29,006,196</b>

## ACTIVITY PERSONNEL CHART



# Sewer - Collection

Fund-Activity: 590-549

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The collection department is used to track costs incurred for the maintenance, repair, and replacement of existing sanitary sewers as part of the city's sewer collection system. This department also funds a portion of the Wastewater Equipment Replacement Fund (406) for capital improvements to the pumping stations.

## SIGNIFICANT PROGRAM NOTES

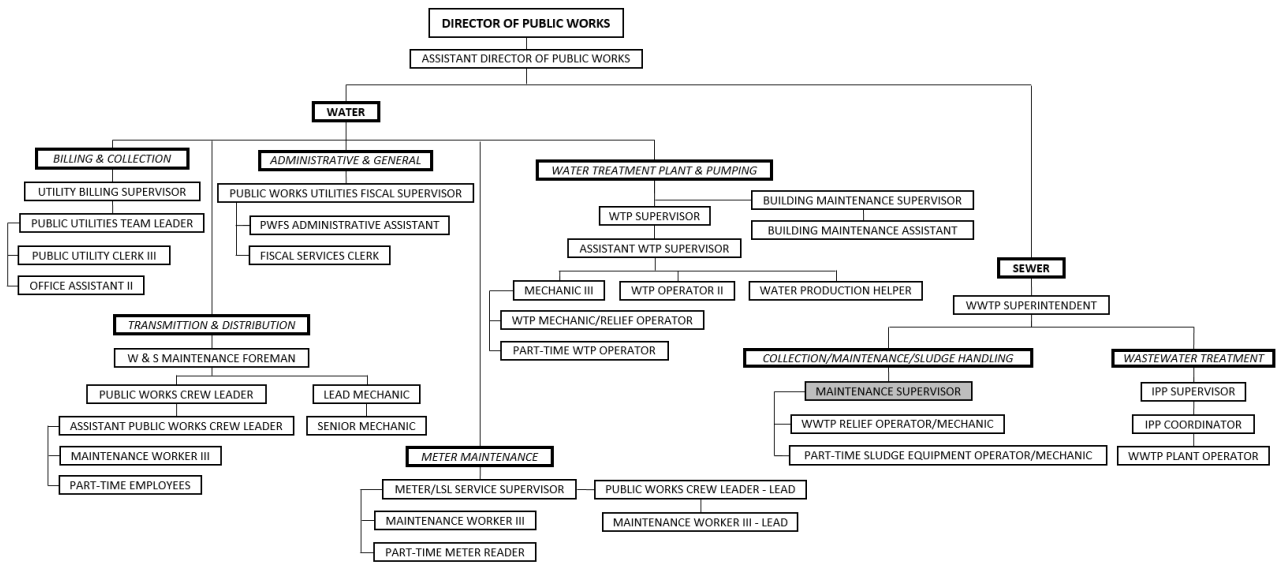
In the coming fiscal year, the Collection fund will be utilized to fund the installation of Variable Frequency Drives (VFD) on the pumps at the Lewis lift station. In addition, the water line at the station will be upgraded and a new HVAC is expected to be added. Other expenses include cleaning the Myrtle and Lewis bar Screens to keep them free of debris. The expected increases in this fund are due to an increase in sewer main replacement projects throughout the city's sanitary sewer collection system.

## BUDGET SUMMARY - EXPENSES

### 590-549 Collection Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>TRANSFERS OUT</b>					
OTHER FINANCING USES	\$781,818	\$1,154,296	\$1,587,773	\$2,562,773	\$3,162,975
<b>TRANSFERS OUT TOTAL</b>	<b>\$781,818</b>	<b>\$1,154,296</b>	<b>\$1,587,773</b>	<b>\$2,562,773</b>	<b>\$3,162,975</b>
<b>EXPENDITURES</b>					
CONTRACTUAL AND OTHER	\$305,010	\$383,452	\$803,817	\$741,398	\$815,915
PERSONAL SERVICES	\$81,645	\$87,147	\$92,088	\$107,766	\$113,821
MATERIAL AND SUPPLIES	\$2,317	\$4,997	\$6,598	\$6,268	\$7,060
<b>EXPENDITURES TOTAL</b>	<b>\$388,973</b>	<b>\$475,596</b>	<b>\$902,503</b>	<b>\$855,432</b>	<b>\$936,796</b>
<b>TOTAL</b>	<b>\$1,170,791</b>	<b>\$1,629,892</b>	<b>\$2,490,276</b>	<b>\$3,418,205</b>	<b>\$4,099,771</b>

## ACTIVITY PERSONNEL CHART



## PERSONNEL SCHEDULE

### Sewer - Collection

Position Name	COLLECTION
<b>Allocated FTE Count</b>	
WWTP MAINTENANCE SUPERVISOR	1
ALLOCATED FTE COUNT	1

# Sewer - Wastewater Treatment

Fund-Activity: 590-550

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The wastewater treatment department is utilized to track the day-to-day operating costs incurred for the sampling, monitoring, analysis, and treatment of sewage flow discharge from both city users and connected communities. This department also funds a portion of the Wastewater Equipment Replacement Fund (406) for capital improvements at the city's wastewater treatment plant.

## SIGNIFICANT PROGRAM NOTES

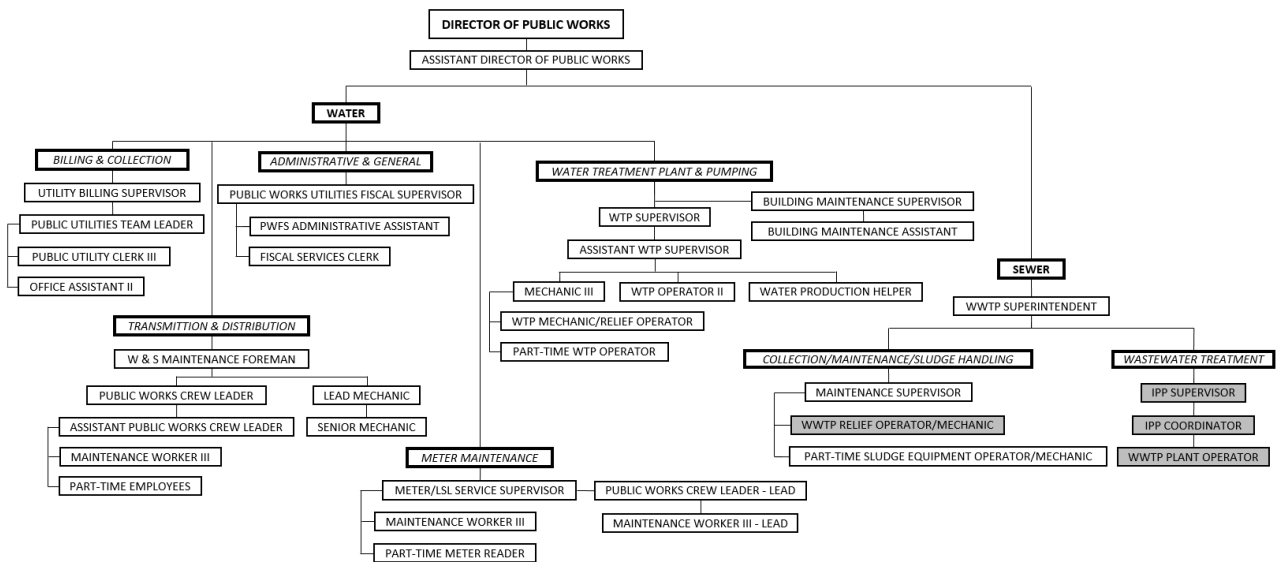
In the coming fiscal year, the Wastewater Treatment Department is expected to fund Sewer Use Ordinance testing utilizing various contractors. Funds will also be used to update lab supplies and use of various contract labs to fulfill upcoming regulatory obligations. The expected increase in this fund would be for the annual cost of living.

## BUDGET SUMMARY - EXPENSES

### 590-550 Wastewater Treatment Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
PERSONAL SERVICES	\$743,381	\$769,865	\$837,954	\$855,962	\$960,219
CONTRACTUAL AND OTHER	\$653,231	\$671,678	\$892,090	\$886,341	\$963,259
MATERIAL AND SUPPLIES	\$148,014	\$178,680	\$252,839	\$247,049	\$309,997
<b>EXPENDITURES TOTAL</b>	<b>\$1,544,625</b>	<b>\$1,620,222</b>	<b>\$1,982,883</b>	<b>\$1,989,352</b>	<b>\$2,233,475</b>
<b>TRANSFERS OUT</b>					
OTHER FINANCING USES	\$265,146	\$323,739	\$328,603	\$328,603	\$193,499
<b>TRANSFERS OUT TOTAL</b>	<b>\$265,146</b>	<b>\$323,739</b>	<b>\$328,603</b>	<b>\$328,603</b>	<b>\$193,499</b>
<b>TOTAL</b>	<b>\$1,809,771</b>	<b>\$1,943,961</b>	<b>\$2,311,486</b>	<b>\$2,317,955</b>	<b>\$2,426,974</b>

## ACTIVITY PERSONNEL CHART



## PERSONNEL SCHEDULE

### Sewer - Wastewater Treatment

Position Name	WASTEWATER TREATMENT
<b>Allocated FTE Count</b>	
WWTP OPERATOR	4
INDUSTRIAL PRETREATMENT PROGRAM COORDINATOR	1
INDUSTRIAL PRETREATMENT PROGRAM SUPERVISOR	1
WWTP RELIEF OPERATOR/MECHANIC	2
<b>ALLOCATED FTE COUNT</b>	<b>8</b>

# Sewer - Maintenance

Fund-Activity: 590-551

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The maintenance department is utilized to track the costs incurred for the maintenance, repair, and upkeep of the machinery, equipment, and property at the city’s wastewater treatment plant. This department also funds a portion of the Wastewater Equipment Replacement Fund (406) for capital improvements at the city’s wastewater treatment plant.

## SIGNIFICANT PROGRAM NOTES

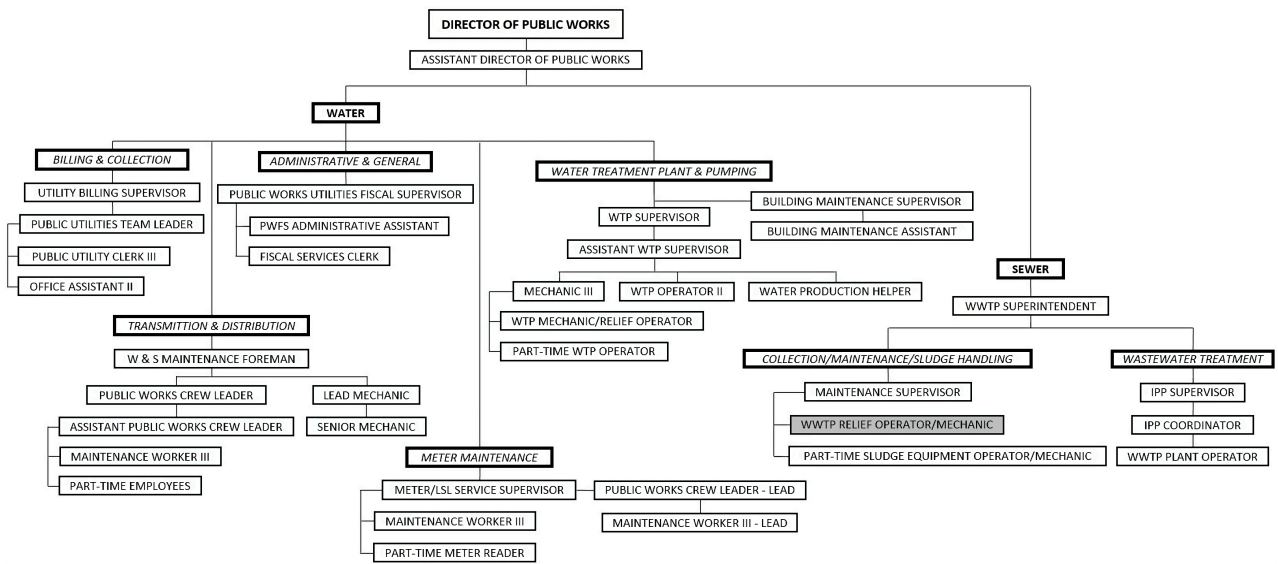
In the coming fiscal year, maintenance funds will be utilized for the addition of chopper pumps for primary clarifiers #13 & #14, actuators for various valves throughout the plant, and other small acquisitions to maintain inventory and steel needed for repairs.

## BUDGET SUMMARY - EXPENSES

### 590-551 Maintenance Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>TRANSFERS OUT</b>					
OTHER FINANCING USES	\$626,934	\$765,477	\$776,977	\$776,977	\$457,526
<b>TRANSFERS OUT TOTAL</b>	<b>\$626,934</b>	<b>\$765,477</b>	<b>\$776,977</b>	<b>\$776,977</b>	<b>\$457,526</b>
<b>EXPENDITURES</b>					
CONTRACTUAL AND OTHER	\$207,890	\$282,390	\$392,789	\$369,448	\$413,981
MATERIAL AND SUPPLIES	\$74,335	\$80,808	\$158,137	\$150,330	\$168,071
PERSONAL SERVICES	\$91,731	\$102,658	\$117,882	\$127,566	\$135,399
<b>EXPENDITURES TOTAL</b>	<b>\$373,956</b>	<b>\$465,856</b>	<b>\$668,808</b>	<b>\$647,344</b>	<b>\$717,451</b>
<b>TOTAL</b>	<b>\$1,000,890</b>	<b>\$1,231,333</b>	<b>\$1,445,785</b>	<b>\$1,424,321</b>	<b>\$1,174,977</b>

## ACTIVITY PERSONNEL CHART



## PERSONNEL SCHEDULE

### Sewer - Maintenance

Position Name	MAINTENANCE
<b>Allocated FTE Count</b>	
WWTP RELIEF OPERATOR/MECHANIC	1
<b>ALLOCATED FTE COUNT</b>	<b>1</b>

# Sewer - Sludge Handling

Fund-Activity: 590-553

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The sludge handling department is utilized to track costs incurred for the handling, transferring, and processing of biosolids produced during the treatment process of sewage discharge. The department also funds a portion of the Wastewater Equipment Replacement Fund (406) for capital improvements at the city's wastewater treatment plant.

## SIGNIFICANT PROGRAM NOTES

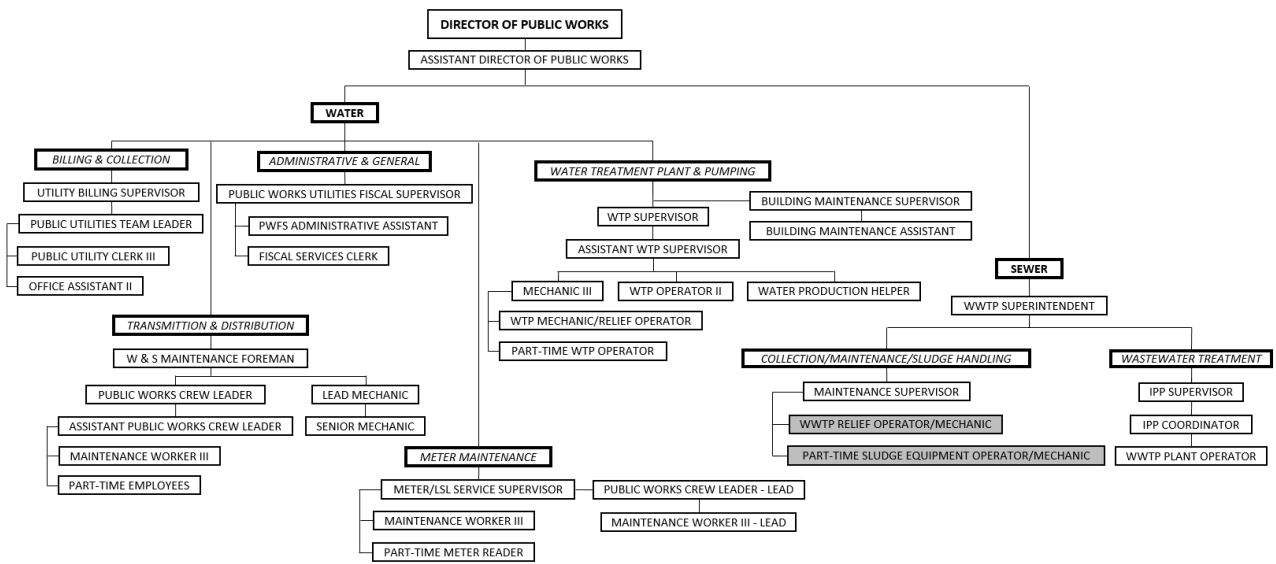
Sludge handling funds will be utilized to repair cement structures, the replacement of stones, and road work on the facility's drying beds in fiscal year 2024/25. In addition, the grit hauling boxes will be replaced.

## BUDGET SUMMARY - EXPENSES

### 590-553 Sludge Handling Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
CONTRACTUAL AND OTHER	\$392,973	\$342,108	\$592,661	\$559,869	\$587,513
PERSONAL SERVICES	\$155,572	\$179,589	\$205,890	\$214,495	\$234,327
MATERIAL AND SUPPLIES	\$33,951	\$36,556	\$49,521	\$47,168	\$53,208
<b>EXPENDITURES TOTAL</b>	<b>\$582,496</b>	<b>\$558,253</b>	<b>\$848,072</b>	<b>\$821,532</b>	<b>\$875,048</b>
<b>TRANSFERS OUT</b>					
OTHER FINANCING USES	\$270,102	\$329,790	\$334,745	\$334,745	\$197,116
<b>TRANSFERS OUT TOTAL</b>	<b>\$270,102</b>	<b>\$329,790</b>	<b>\$334,745</b>	<b>\$334,745</b>	<b>\$197,116</b>
<b>TOTAL</b>	<b>\$852,598</b>	<b>\$888,043</b>	<b>\$1,182,817</b>	<b>\$1,156,277</b>	<b>\$1,072,164</b>

## ACTIVITY PERSONNEL CHART



## PERSONNEL SCHEDULE

### Sewer - Sludge Handling

Position Name	SLUDGE HANDLING
<b>Allocated FTE Count</b>	
WWTP RELIEF OPERATOR/MECHANIC	2
ALLOCATED FTE COUNT	2

# Sewer - Administration

Fund-Activity: 590-554

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The administration department is utilized to track the costs incurred for the management, supervision, and compliance of the city's sewer system, treatment plant, capital projects, and staff related to operations and maintenance. This department also funds the payments of interest and principal on bonds issued to help finance construction projects related to the capital improvements of the sewer system.

In the coming fiscal year, the Sewer Administration fund will be utilized to further train employees, and fund various contractors to fulfill special regulatory work that is required by our discharge permit, and other administrative obligations. In addition, this fund is responsible for funding administrative employee wages, healthcare, along with other fringe benefits. This fund will also cover debt service payments and capital improvement project planning for infrastructure projects. This will increase as we take advantage of the State of Michigan Clean Water State Revolving fund loans going forward, as they have low interest and often come with a principal forgiveness portion.

## SIGNIFICANT PROGRAM NOTES

In fiscal year 2024/25, the administration department will be utilized to further train employees, fund various contracts to fulfill special regulatory work required by the city's discharge permit, and other administrative obligations. Additionally, the department is responsible for funding administrative employee wages and healthcare, along with other various fringe benefits. This department will also cover debt service payments and capital improvement project planning for infrastructure projects. These activities will increase as the city takes advantage of the State of Michigan Clean Water State Revolving fund loans, as they have low interest and often come with partial principal loan forgiveness.

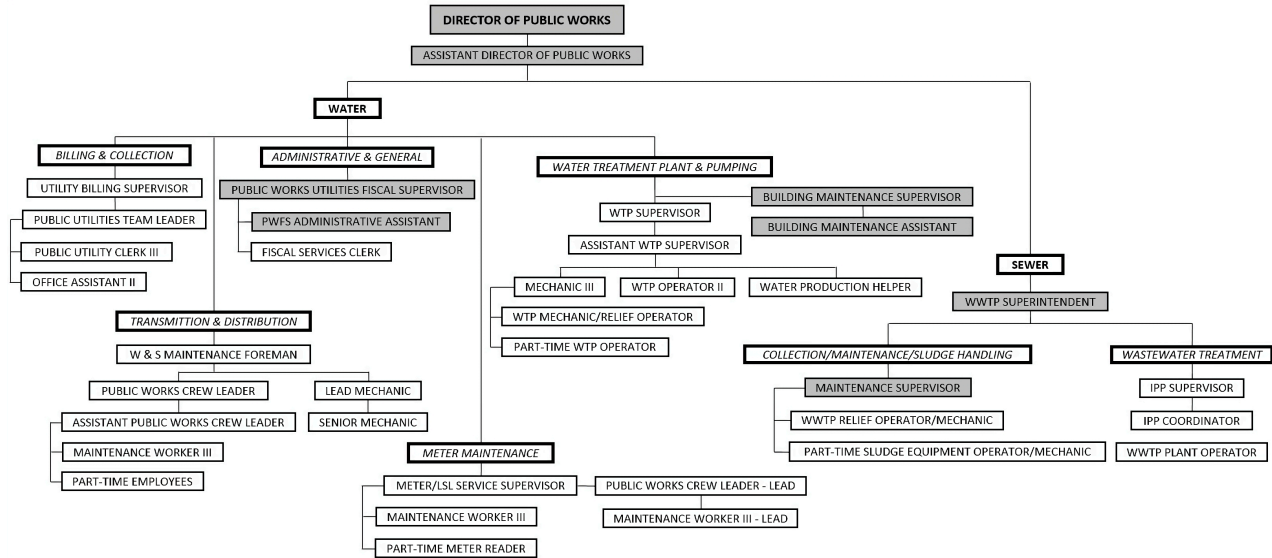
## BUDGET SUMMARY - EXPENSES

### 590-554 Administration Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>OTHER USES OF FUNDS</b>					
OTHER FINANCING USES	\$0	\$1,961,911	\$5,697,802	\$7,480,902	\$2,492,187
<b>OTHER USES OF FUNDS TOTAL</b>	<b>\$0</b>	<b>\$1,961,911</b>	<b>\$5,697,802</b>	<b>\$7,480,902</b>	<b>\$2,492,187</b>
<b>TRANSFERS OUT</b>					
OTHER FINANCING USES	\$513,194	\$559,034	\$625,604	\$626,836	\$12,942,536
<b>TRANSFERS OUT TOTAL</b>	<b>\$513,194</b>	<b>\$559,034</b>	<b>\$625,604</b>	<b>\$626,836</b>	<b>\$12,942,536</b>
<b>EXPENDITURES</b>					
CAPITAL OUTLAY	\$1,209,765	\$1,073,636	\$1,264,367	\$1,266,859	\$1,316,301
CONTRACTUAL AND OTHER	\$357,544	\$428,635	\$631,838	\$667,504	\$690,380
PERSONAL SERVICES	\$339,422	\$367,453	\$436,547	\$457,531	\$618,206
DEBT SERVICE	\$0	\$0	\$225,000	\$13,036	\$41,465
MATERIAL AND SUPPLIES	\$1,519	\$4,198	\$8,751	\$9,350	\$9,182

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
EXPENDITURES TOTAL	\$1,908,249	\$1,873,922	\$2,566,503	\$2,414,280	\$2,675,534
TOTAL	\$2,421,444	\$4,394,867	\$8,889,909	\$10,522,018	\$18,110,257

## ACTIVITY PERSONNEL CHART



## PERSONNEL SCHEDULE

### Sewer - Administration

Position Name	ADMINISTRATION
<b>Allocated FTE Count</b>	
DIRECTOR OF PUBLIC WORKS	0.5
BUILDING MAINTENANCE SUPERVISOR	0.34
ASSISTANT DIRECTOR OF PUBLIC WORKS	0.5
BUILDING MAINTENANCE ASSISTANT	0.34
WWTP SUPERINTENDENT	1
PUBLIC WORKS/UTILITIES FISCAL SUPERVISOR	0.25
WWTP SUPERVISOR - IN TRAINING	1
PWFS ADMINISTRATIVE ASSISTANT	0.25
<b>ALLOCATED FTE COUNT</b>	<b>4.18</b>

# Water - Administration & General

Fund-Activity: 591-556

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The administration & general department accounts for the operation, construction, and acquisition of additions and improvements, as well as the payment of interest and principal on revenue bonds issued to finance construction projects undertaken by the Water Fund. This department also tracks costs incurred for the management, supervision, and compliance of the city's water system, treatment plant, capital projects, and staff related to operations and maintenance.

## SIGNIFICANT PROGRAM NOTES

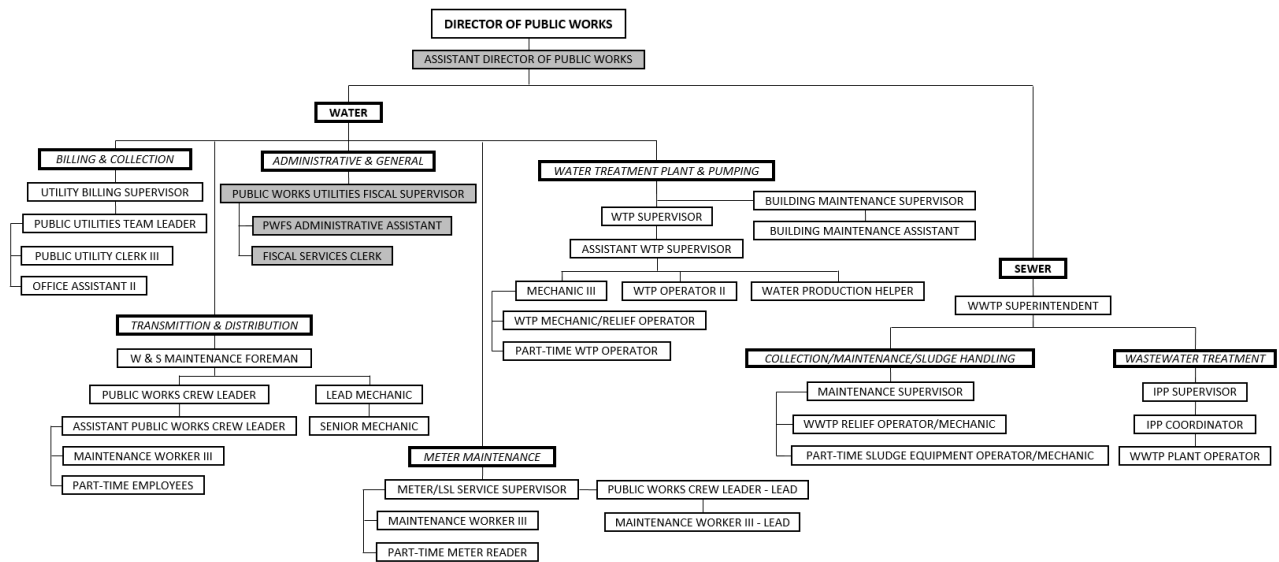
In the coming fiscal year, the administration & general department will be utilized to fund various administrative obligations and capital improvements. The department will also cover debt service payments and capital improvement project planning for infrastructure projects. This activity will increase as the city takes advantage of the State of Michigan Drinking Water State Revolving Fund loan program, in which, significant grant funding has become available with low-interest loans.

## BUDGET SUMMARY - EXPENSES

### 591-556 Administrative & General Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>TRANSFERS OUT</b>					
OTHER FINANCING USES	\$3,885,332	\$4,859,130	\$23,376,154	\$13,510,524	\$35,860,117
<b>TRANSFERS OUT TOTAL</b>	<b>\$3,885,332</b>	<b>\$4,859,130</b>	<b>\$23,376,154</b>	<b>\$13,510,524</b>	<b>\$35,860,117</b>
<b>EXPENDITURES</b>					
CAPITAL OUTLAY	\$1,074,581	\$1,121,277	\$1,084,137	\$1,149,587	\$1,183,594
CONTRACTUAL AND OTHER	\$442,977	\$439,118	\$514,749	\$535,095	\$551,436
PERSONAL SERVICES	\$179,395	\$198,795	\$203,877	\$207,965	\$209,440
MATERIAL AND SUPPLIES	\$10,762	\$15,570	\$18,210	\$29,720	\$34,590
<b>EXPENDITURES TOTAL</b>	<b>\$1,707,714</b>	<b>\$1,774,760</b>	<b>\$1,820,973</b>	<b>\$1,922,367</b>	<b>\$1,979,060</b>
<b>TOTAL</b>	<b>\$5,593,046</b>	<b>\$6,633,890</b>	<b>\$25,197,127</b>	<b>\$15,432,891</b>	<b>\$37,839,177</b>

## ACTIVITY PERSONNEL CHART



## PERSONNEL SCHEDULE

### Water - Administration & General

Position Name	ADMINISTRATIVE & GENERAL
<b>Allocated FTE Count</b>	
PWFS ADMINISTRATIVE ASSISTANT	0.5
FISCAL SERVICES CLERK	0.35
ASSISTANT DIRECTOR OF PUBLIC WORKS	0.5
PUBLIC WORKS/UTILITIES FISCAL SUPERVISOR	0.25
<b>ALLOCATED FTE COUNT</b>	<b>1.6</b>

# Water - Billing & Collection

Fund-Activity: 591-558

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The billing and collection department operates, prepares, processes, and manages the annual, monthly, and quarterly water and sewer billings and receipts. The department is committed to providing the best quality utilities for the citizens at the lowest feasible rates. The department receives and tracks water and public works complaints, schedules appointments, manages the water accounts and provides customer service. Expenses include materials, operating supplies, education and training, contractual services, printing and publishing, office equipment, and equipment maintenance. The department is motivated to serve the people, empower city neighborhoods, and nurture natural resources while maintaining the highest quality of service necessary for the community to grow and thrive.

## SIGNIFICANT PROGRAM NOTES

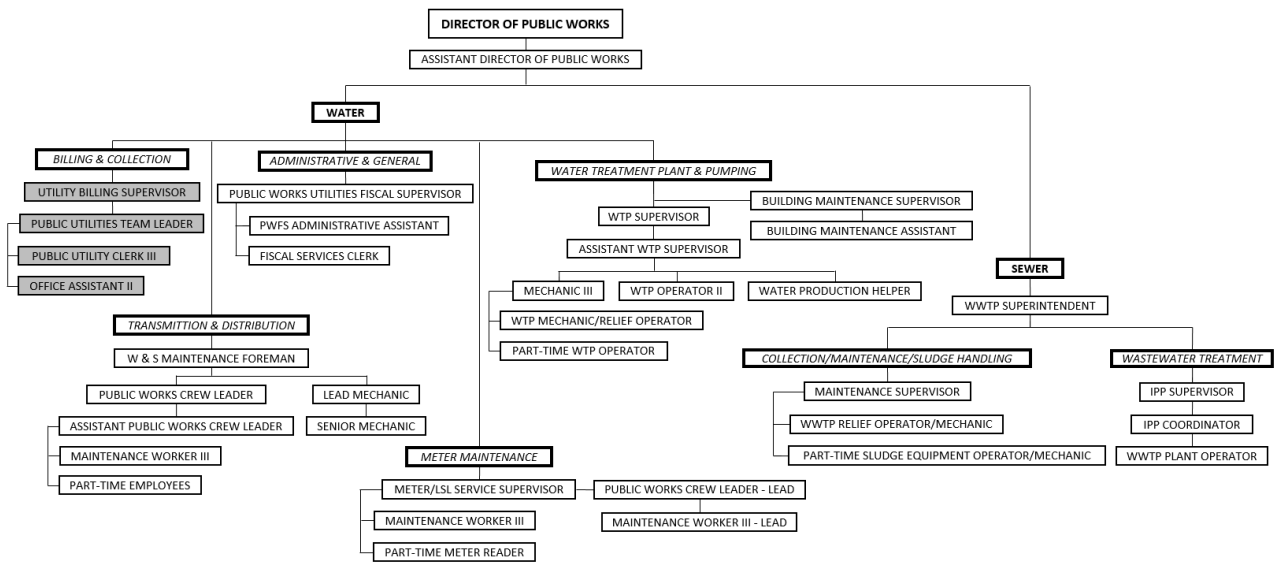
The billing and collection department provides funds to operate, prepare, and generate annual, monthly, and quarterly water and sewer billings. The budgeted increases for fiscal year 2024/25 are a result of inflation.

## BUDGET SUMMARY - EXPENSES

### 591-558 Billing & Collection Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
PERSONAL SERVICES	\$474,647	\$534,019	\$607,038	\$603,545	\$627,377
CONTRACTUAL AND OTHER	\$103,861	\$111,990	\$150,836	\$155,211	\$162,539
CAPITAL OUTLAY	\$34,884	\$16,589	\$40,000	\$35,000	\$40,000
MATERIAL AND SUPPLIES	\$8,475	\$22,319	\$24,000	\$24,000	\$25,000
<b>EXPENDITURES TOTAL</b>	<b>\$621,867</b>	<b>\$684,916</b>	<b>\$821,874</b>	<b>\$817,756</b>	<b>\$854,916</b>
<b>TOTAL</b>	<b>\$621,867</b>	<b>\$684,916</b>	<b>\$821,874</b>	<b>\$817,756</b>	<b>\$854,916</b>

## ACTIVITY PERSONNEL CHART



## PERSONNEL SCHEDULE

### Water - Billing & Collection

Position Name	BILLING & COLLECTION
<b>Allocated FTE Count</b>	
UTILITY BILLING SUPERVISOR	1
PUBLIC UTILITIES TEAM LEADER	0.75
OFFICE ASSISTANT II	1
PUBLIC UTILITY CLERK III	4
<b>ALLOCATED FTE COUNT</b>	<b>6.75</b>

# Water - Transmission & Distribution

Fund-Activity: 591-560

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The transmission and distribution department provides for a variety of maintenance activities, including repair, replacement, and new installation of water mains, services, mainline valves, and fire hydrants. The department also provides for the day-to-day maintenance duties, such as flow testing, hydrant flushing, and valve exercising programs. This maintenance is provided for the city-owned piping and a maintenance contract with Blackman Township water distribution infrastructure.

## SIGNIFICANT PROGRAM NOTES

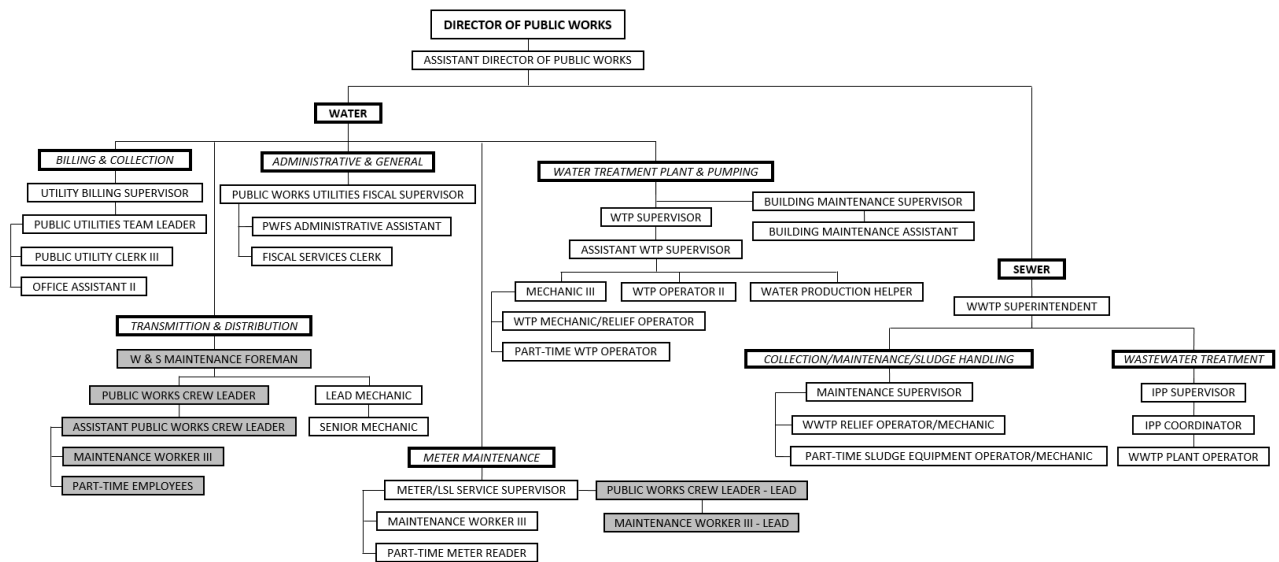
The long-term goal is to provide an up-to-date and sustainable infrastructure of water pipes to deliver safe and high-quality drinking water to the residents, along with adequate fire flow for the protection of life and property. The expected increases are due the the rising costs of construction supplies, and hiring additional staff for the lead service line replacement program.

## BUDGET SUMMARY - EXPENSES

### 591-560 Transmission & Distribution Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
PERSONAL SERVICES	\$589,994	\$657,079	\$1,390,725	\$1,149,343	\$1,534,454
CONTRACTUAL AND OTHER	\$369,814	\$321,064	\$610,545	\$485,427	\$656,665
MATERIAL AND SUPPLIES	\$187,199	\$199,702	\$345,200	\$341,450	\$417,500
<b>EXPENDITURES TOTAL</b>	<b>\$1,147,007</b>	<b>\$1,177,844</b>	<b>\$2,346,470</b>	<b>\$1,976,220</b>	<b>\$2,608,619</b>
<b>TOTAL</b>	<b>\$1,147,007</b>	<b>\$1,177,844</b>	<b>\$2,346,470</b>	<b>\$1,976,220</b>	<b>\$2,608,619</b>

## ACTIVITY PERSONNEL CHART



# PERSONNEL SCHEDULE

## Water - Transmission & Distribution

Position Name	TRANSMISSION/DISTRIBUTION
<b>Allocated FTE Count</b>	
PUBLIC WORKS MAINT WORKER III	6
PUBLIC WORKS CREW LEADER - LEAD SERVICES	1
PUBLIC WORKS MAINT WORKER III - LEAD SERVICE	5
ASSISTANT PUBLIC WORKS CREW LEADER	1.5
WATER/SEWER MAINTENANCE FOREMAN	1
PUBLIC WORKS CREW LEADER	1
WATER/SEWER MAINT FOREMAN IN-TRAINING	1
<b>ALLOCATED FTE COUNT</b>	<b>16.5</b>

# Water - Meter Maintenance

Fund-Activity: 591-564

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The meter maintenance department is tasked with the job of monitoring and metering utility services for customers efficiently and economically.

## SIGNIFICANT PROGRAM NOTES

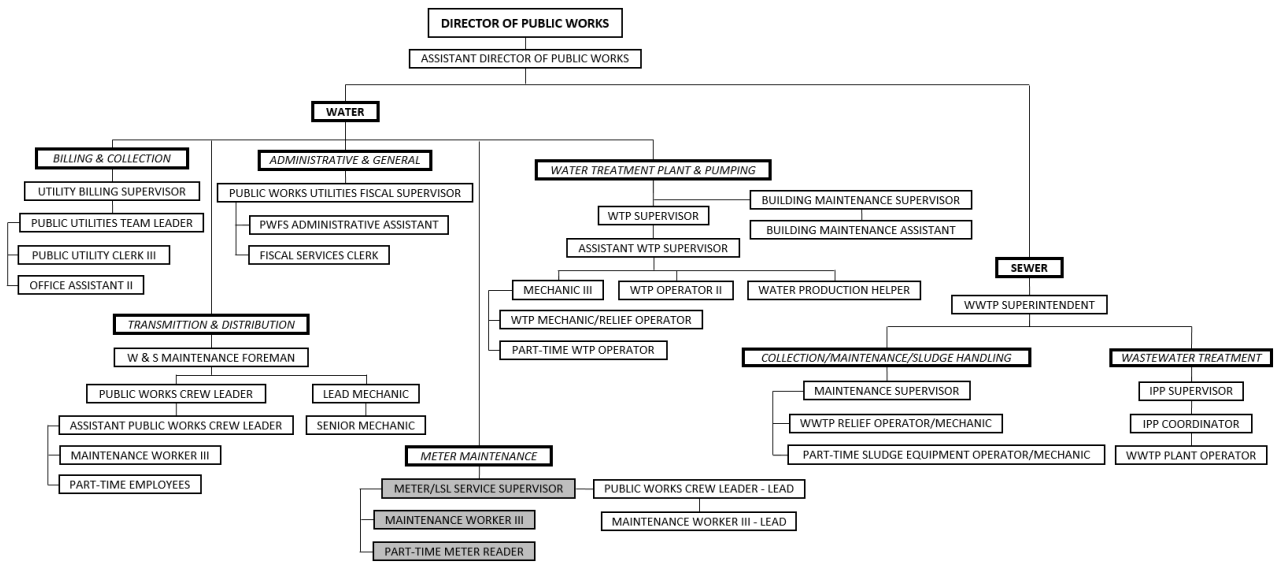
The City of Jackson has experienced difficulty obtaining “radio monitoring/reading devices” to continue the responsible and economical metering of its water to its customers. The department must continue to increase efforts for maintenance and upgrades to the metering system to stay current with state and federal laws. Parts shortages in recent years appear to be easing. The department’s goal is to complete the installation of the radio monitoring/reading devices and an antenna to help maintain a fiscally responsible and customer-friendly system.

## BUDGET SUMMARY - EXPENSES

### 591-564 Meter Maintenance Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
PERSONAL SERVICES	\$240,881	\$346,085	\$385,962	\$391,672	\$440,707
CONTRACTUAL AND OTHER	\$73,864	\$85,509	\$115,245	\$136,430	\$152,852
MATERIAL AND SUPPLIES	\$22,211	\$33,522	\$46,696	\$33,765	\$37,595
<b>EXPENDITURES TOTAL</b>	<b>\$336,955</b>	<b>\$465,116</b>	<b>\$547,903</b>	<b>\$561,867</b>	<b>\$631,154</b>
<b>TOTAL</b>	<b>\$336,955</b>	<b>\$465,116</b>	<b>\$547,903</b>	<b>\$561,867</b>	<b>\$631,154</b>

## ACTIVITY PERSONNEL CHART



## PERSONNEL SCHEDULE

### Water - Meter Maintenance

Position Name	METER MAINTENANCE
<b>Allocated FTE Count</b>	
PUBLIC WORKS MAINTENANCE WORKER III	3
METER/LSL SERVICE SUPERVISOR	0.5
<b>ALLOCATED FTE COUNT</b>	<b>3.5</b>

# Water - Water Treatment Plant & Pumping

Fund-Activity: 591-565

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The treatment plant and pumping department is responsible for the day-to-day operating expenses at the city's water treatment plant. Expenses include chemicals to treat water, daily operating costs, contractual services, facility maintenance, education and training of staff to obtain State of Michigan licensing, and employee wages and benefits.

## SIGNIFICANT PROGRAM NOTES

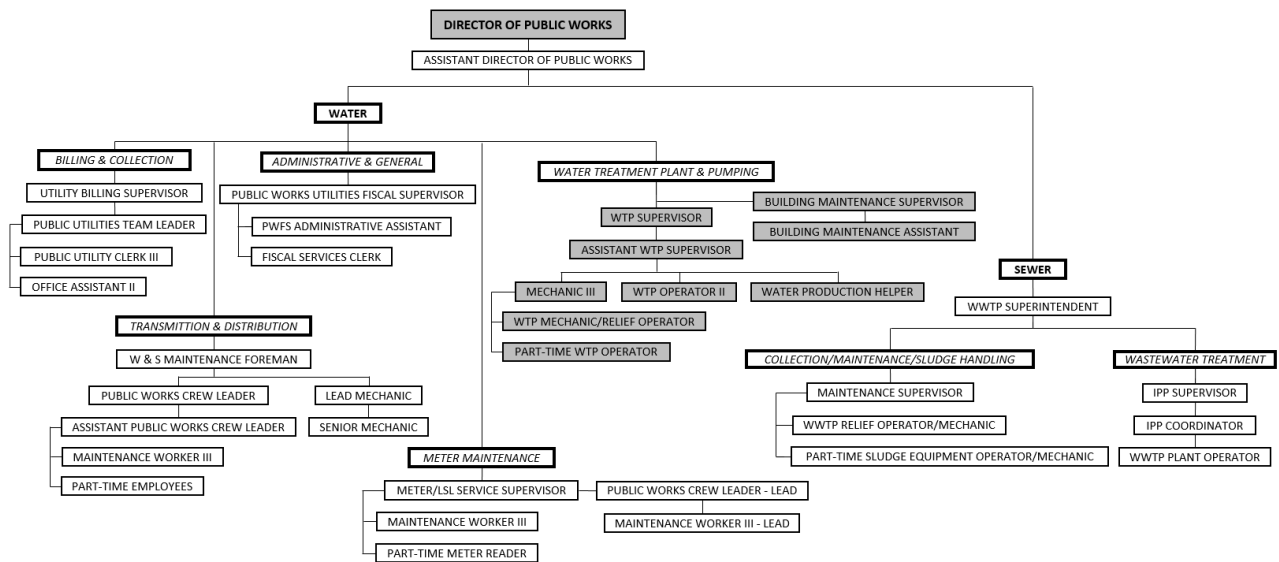
The treatment plant & pumping department operating expenses have increased over the past three years due to the rise in chemicals by 20-150% due to force majeure supply chain issues experienced throughout the COVID-19 pandemic. Material costs for critical routine maintenance and improvements to ensure clean and safe drinking water also continue to increase. In addition, wages increased significantly in fiscal year 2023/24 as a result of the completion of the GovHR wage study requested by City Council.

## BUDGET SUMMARY - EXPENSES

591-565 Water Treatment Plant & Pumping Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
CONTRACTUAL AND OTHER	\$1,392,765	\$1,365,030	\$2,447,592	\$2,353,188	\$2,478,401
PERSONAL SERVICES	\$1,151,929	\$1,114,117	\$1,396,175	\$1,427,156	\$1,641,325
MATERIAL AND SUPPLIES	\$700,373	\$953,684	\$1,451,896	\$1,281,709	\$1,354,818
<b>EXPENDITURES TOTAL</b>	<b>\$3,245,067</b>	<b>\$3,432,831</b>	<b>\$5,295,663</b>	<b>\$5,062,053</b>	<b>\$5,474,544</b>
<b>TOTAL</b>	<b>\$3,245,067</b>	<b>\$3,432,831</b>	<b>\$5,295,663</b>	<b>\$5,062,053</b>	<b>\$5,474,544</b>

## ACTIVITY PERSONNEL CHART



## PERSONNEL SCHEDULE

### Water - Water Treatment Plant & Pumping

Position Name	TREATMENT PLANT/PUMPING
<b>Allocated FTE Count</b>	
DIRECTOR OF PUBLIC WORKS	0.5
BUILDING MAINTENANCE SUPERVISOR	0.33
BUILDING MAINTENANCE ASSISTANT	0.33
WTP MECH./RELIEF OPERATOR II	4
WATER TREATMENT PLANT SUPERVISOR	1
WTP OPERATOR II	5
ASSISTANT WTP SUPERVISOR	1
WTP MECHANIC III	1
<b>ALLOCATED FTE COUNT</b>	<b>13.16</b>

# **Internal Service Funds**

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

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# 641 - Public Works Administration Fund

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The Public Works Administration Fund is used to record the administrative operations of the city's Department of Public Works. The fund was formally established with the adoption of the 1999/2000 budget.

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 the related administrative costs.

## SIGNIFICANT PROGRAM NOTES

None noted.

## BUDGET SUMMARY - REVENUES



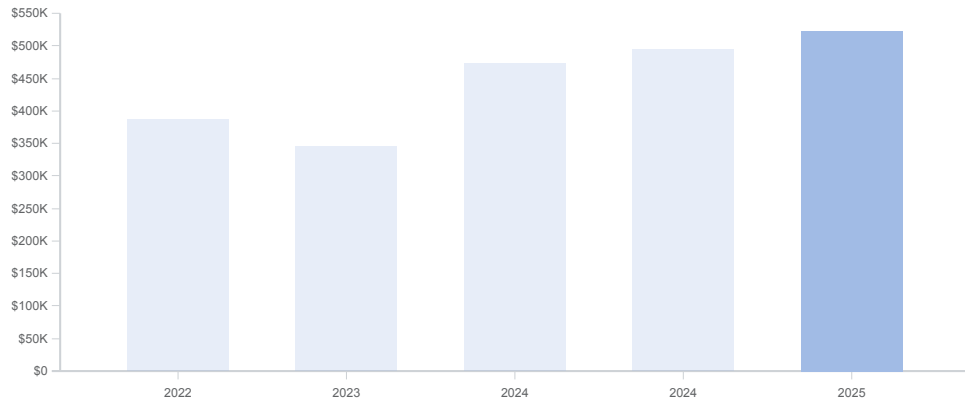
641 Public Works Administration Fund Revenues

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
CHARGES FOR GOODS AND SERVICES	\$356,395	\$336,640	\$357,649	\$346,739	\$357,145
INVESTMENT INCOME	\$6,305	\$19,377	\$7,150	\$20,350	\$20,961
<b>TOTAL</b>	<b>\$362,700</b>	<b>\$356,017</b>	<b>\$364,799</b>	<b>\$367,089</b>	<b>\$378,106</b>

## BUDGET SUMMARY - EXPENSES

**641 Public Works Administration Fund Expenses**

Data Updated Jul 14, 2024, 9:23 PM



**\$522,909.00**

Expenses in 2025

**641 Public Works Administration Fund Expenses**

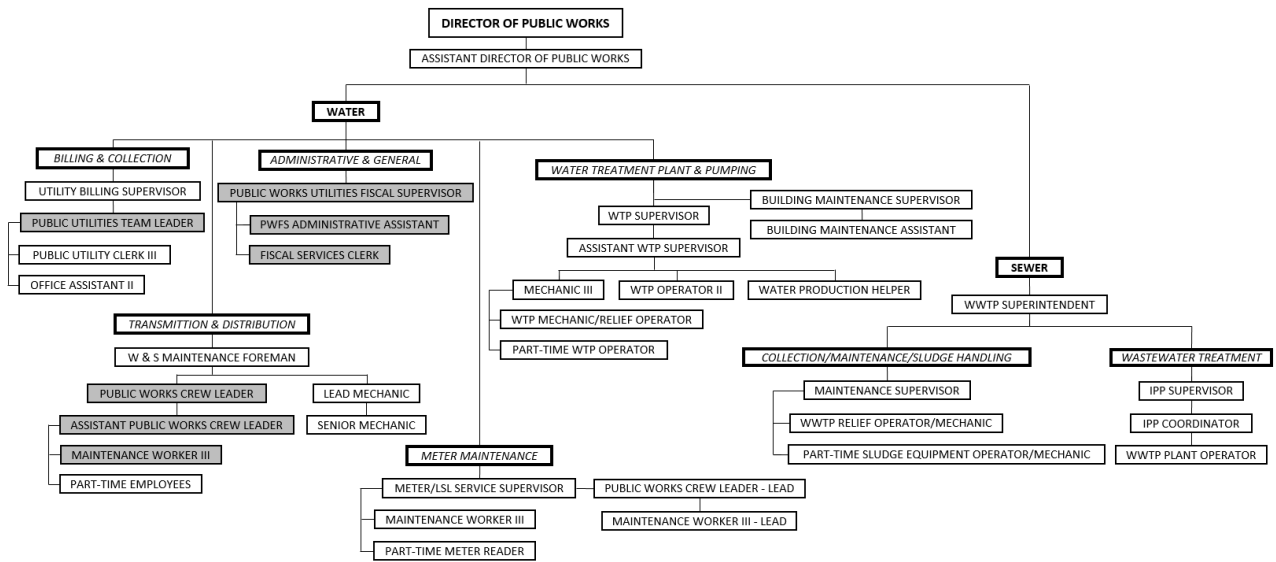
	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
PERSONAL SERVICES	\$342,067	\$310,298	\$331,815	\$346,878	\$358,730
MATERIAL AND SUPPLIES	\$70,026	\$65,302	\$39,577	\$44,942	\$46,706
CONTRACTUAL AND OTHER	-\$25,863	-\$30,027	\$101,126	\$102,597	\$117,473
<b>TOTAL</b>	<b>\$386,230</b>	<b>\$345,573</b>	<b>\$472,518</b>	<b>\$494,417</b>	<b>\$522,909</b>

**BUDGET SUMMARY - ANALYSIS OF CHANGES IN ESTIMATED WORKING CAPITAL**

**641 Public Works Administration Fund**

	2021/22 Actual	2022/23 Actual	2023/24 Budget	2023/24 Projected	2024/25 Adopted
Revenues	362,700	356,017	364,799	367,089	378,106
Expenses	386,230	345,573	472,518	494,417	522,909
Revenues Over/(Under) Expenses			(107,719)	(127,328)	(144,803)
Beginning Estimated Working Capital			345,232	345,232	217,904
Ending Estimated Working Capital			<b>237,513</b>	<b>217,904</b>	<b>73,101</b>

**ACTIVITY PERSONNEL CHART**



## PERSONNEL SCHEDULE

### Public Works Administration

Position Name	PUBLIC WORKS ADMINISTRATION
<b>Allocated FTE Count</b>	
PUBLIC WORKS MAINTENANCE WORKER III	7.2
PUBLIC WORKS/UTILITIES FISCAL SUPERVISOR	0.25
FISCAL SERVICES CLERK	0.35
ASSISTANT PUBLIC WORKS CREW LEADER	1
PWFS ADMINISTRATIVE ASSISTANT	0.25
PUBLIC WORKS CREW CHIEF	1
PUBLIC WORKS CREW LEADER	1
PUBLIC UTILITIES TEAM LEADER	0.25
<b>ALLOCATED FTE COUNT</b>	<b>11.3</b>

# 642 - Engineering Administration Fund

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

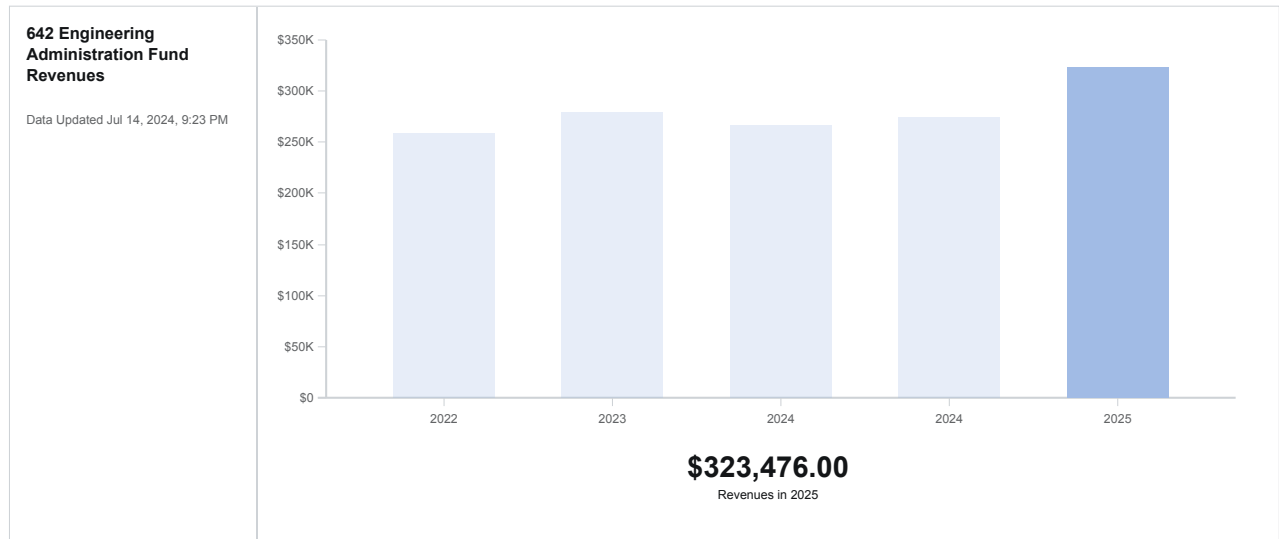
The Engineering Administration Fund is to record the administrative operations of the city's Engineering Department. The fund was formally established with the adoption of the 1999/2000 budget.

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. The percentage is periodically reviewed and adjusted to provide for reimbursements sufficient to offset these related administrative costs.

## SIGNIFICANT PROGRAM NOTES

None noted.

## BUDGET SUMMARY - REVENUES



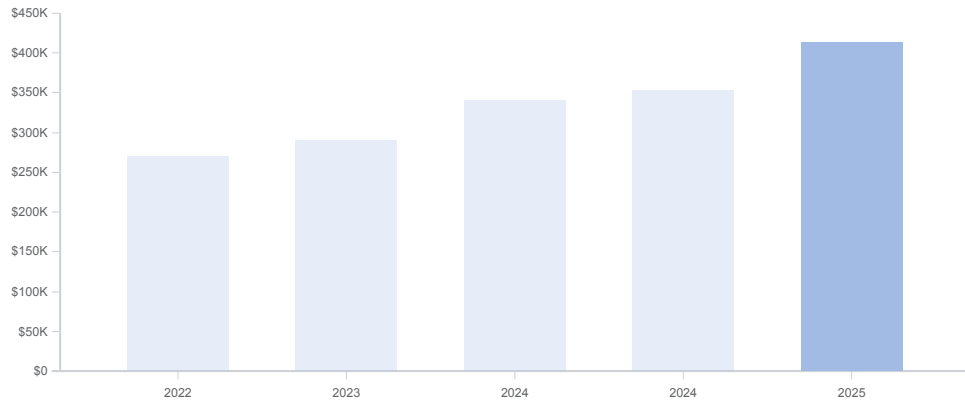
### 642 Engineering Administration Fund Revenues

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>CHARGES FOR GOODS AND SERVICES</b>	\$256,962	\$269,675	\$262,910	\$266,815	\$315,451
<b>INVESTMENT INCOME</b>	\$1,393	\$10,332	\$3,905	\$7,790	\$8,025
<b>TOTAL</b>	<b>\$258,355</b>	<b>\$280,007</b>	<b>\$266,815</b>	<b>\$274,605</b>	<b>\$323,476</b>

## BUDGET SUMMARY - EXPENSES

**642 Engineering Administration Fund Expenses**

Data Updated Jul 14, 2024, 9:23 PM



**\$412,933.00**

Expenses in 2025

**642 Engineering Administration Fund Expenses**

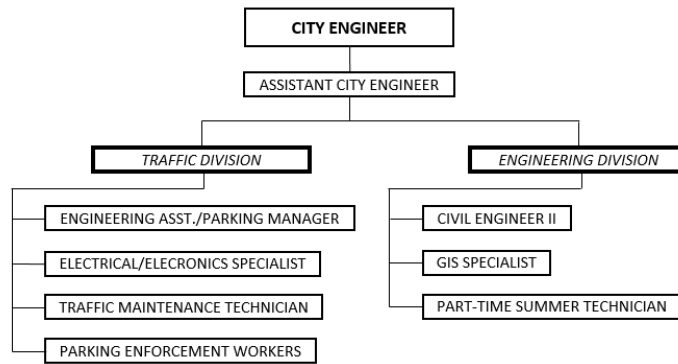
	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
PERSONAL SERVICES	\$190,650	\$205,382	\$222,652	\$181,183	\$281,515
CONTRACTUAL AND OTHER	\$65,876	\$81,697	\$85,745	\$110,324	\$113,073
CAPITAL OUTLAY	\$9,146	\$0	\$25,725	\$55,948	\$12,625
MATERIAL AND SUPPLIES	\$4,453	\$3,419	\$5,720	\$5,620	\$5,720
TOTAL	\$270,125	\$290,498	\$339,842	\$353,075	\$412,933

**BUDGET SUMMARY - ANALYSIS OF CHANGES IN ESTIMATED WORKING CAPITAL**

**642 Engineering Administration Fund**

	2021/22 Actual	2022/23 Actual	2023/24 Budget	2023/24 Projected	2024/25 Adopted
Revenues	258,355	280,007	266,815	274,605	323,476
Expenses	270,125	290,498	339,842	333,075	412,933
Revenues Over/(Under) Expenses			(73,027)	(58,470)	(89,457)
Beginning Estimated Working Capital			248,516	248,516	190,046
Ending Estimated Working Capital			175,489	190,046	100,589

**ACTIVITY PERSONNEL CHART**



## PERSONNEL SCHEDULE

### Engineering Administration

Position Name	ENGINEERING OFFICE
<b>Allocated FTE Count</b>	
GIS SPECIALIST	1
ASSISTANT CITY ENGINEER	1
CITY ENGINEER	1
CIVIL ENGINEER III	1
ADMINISTRATIVE ASSISTANT	1
PARKING MGR/ENGINEERING ASST.	1
PUBLIC WORKS/UTILITIES FISCAL SUPERVISOR	0.25
ENGINEERING ASSISTANT	1
FISCAL SERVICES CLERK	0.2
<b>ALLOCATED FTE COUNT</b>	<b>7.45</b>

# 643 - Local Site Remediation Revolving Fund

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

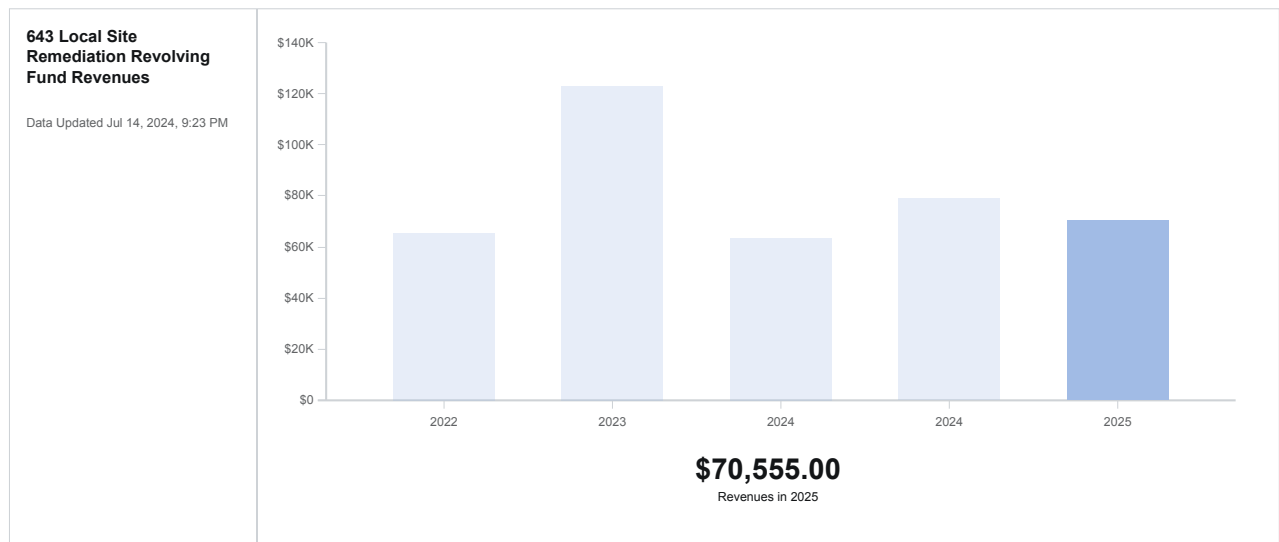
The Local Site Remediation Revolving Fund is to record the receipt and disbursement of money available under Section 13(5) of the Brownfield Redevelopment Financing Act (Act 381 of 1996) and may also consist of money appropriated or otherwise made available from public or private sources. The fund is provided for under Section 8 of Act 381 of 1996 and was formally established with the adoption of the 2008/09 budget.

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 five 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).

## SIGNIFICANT PROGRAM NOTES

The Jackson Brownfield Redevelopment Authority approved contributing \$200,000 from the Local Site Remediation Revolving Fund as a show of support for the Hayes Hotel project. Contractual services increased to \$200,000 in fiscal year 2024/2025 to reflect this commitment.

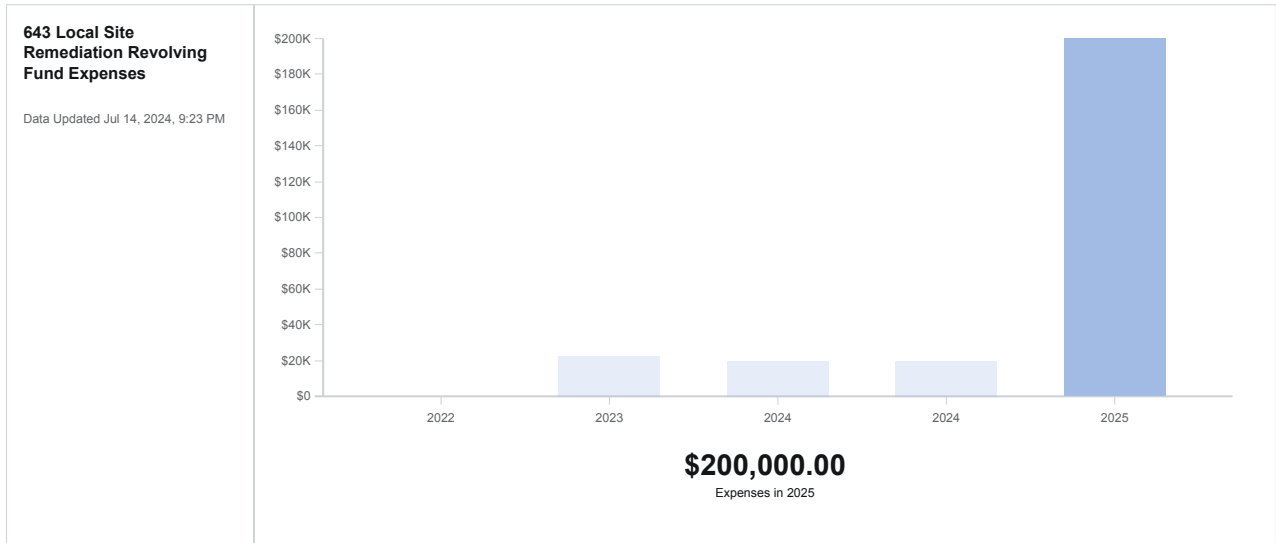
## BUDGET SUMMARY - REVENUES



643 Local Site Remediation Revolving Fund Revenues

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>TRANSFERS IN</b>					
CONTRIBUTIONS FROM OTHER FUNDS	\$64,811	\$114,659	\$61,500	\$63,959	\$63,055
<b>TRANSFERS IN TOTAL</b>	<b>\$64,811</b>	<b>\$114,659</b>	<b>\$61,500</b>	<b>\$63,959</b>	<b>\$63,055</b>
<b>REVENUE</b>					
INVESTMENT INCOME	\$700	\$8,298	\$2,000	\$15,000	\$7,500
<b>REVENUE TOTAL</b>	<b>\$700</b>	<b>\$8,298</b>	<b>\$2,000</b>	<b>\$15,000</b>	<b>\$7,500</b>
<b>TOTAL</b>	<b>\$65,511</b>	<b>\$122,956</b>	<b>\$63,500</b>	<b>\$78,959</b>	<b>\$70,555</b>

## BUDGET SUMMARY - EXPENSES



643 Local Site Remediation Revolving Fund Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>CONTRACTUAL AND OTHER</b>	\$0	\$22,500	\$20,000	\$20,000	\$200,000
<b>TOTAL</b>	<b>\$0</b>	<b>\$22,500</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$200,000</b>

## BUDGET SUMMARY - ANALYSIS OF CHANGES IN ESTIMATED WORKING CAPITAL

643 Local Site Remediation Revolving Fund

	ACTUALS		2024 BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>Revenues</b>	\$65,511	\$122,956	\$63,500	\$78,959	\$70,555
<b>Expenses</b>	-	\$22,500	\$20,000	\$20,000	\$200,000
<b>Revenues Over/(Under) Expenses</b>	\$65,511	\$100,456	\$43,500	\$58,959	-\$129,445
<b>Equities</b>	\$143,192	\$208,703	\$309,159	\$309,159	\$368,118
<b>Ending Estimated Working Capital</b>	\$208,703	\$309,159	\$352,659	\$368,118	\$238,673

# 661 - Motor Pool & Garage Fund

Fiscal Year 2024/25 Annual Budget

## **OVERVIEW**

The Motor Pool Fund is to record the operations of the city's motor vehicle pool at the Department of Public Works and is an internal citywide service unit responsible for fleet maintenance, repairs, and vehicle/equipment acquisition, to keep city-wide departments operational. The fund was established in fiscal year 1980/81 by segregating this activity from the General Fund (101) as recommended by the Michigan Department of Treasury.

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.

Through scheduled preventative maintenance performed by the Motor pool division, it ensures the city-owned fleet of machinery, equipment, and vehicles remains in a safe and proper functioning condition to continue to provide services to the residents.

Fleet vehicle condition and criteria for replacement are closely monitored to optimize long-term costs through computerized records and inventory. This allows the motor pool to charge the use of gasoline, diesel fuel, auto, and truck parts to the various departments when used. Internal city departments are charged monthly or hourly user fees that include a replacement charge, ensuring funds will be available when equipment replacement is needed.

The motor pool division continually analyzes city-wide vehicle and equipment utilization, and recommends, develops, and refines specifications to maximize vehicle life cycles. In addition, it analyzes fleet composition to "right size" the fleet with a focus on reducing the total number of vehicles and equipment to the number that would provide the lowest overall fleet cost.

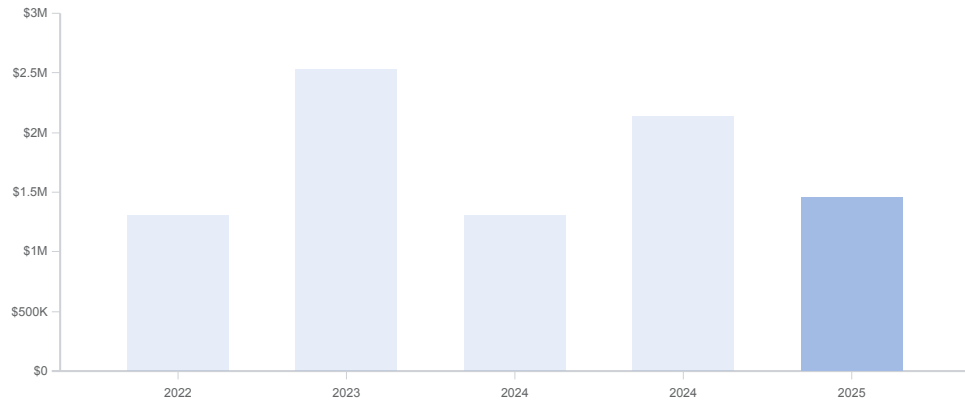
## **SIGNIFICANT PROGRAM EXPENSES**

Total expenses in the fiscal year 2024/25 are proposed to decrease \$677,129 from fiscal year 2023/24. This is due to the acquisition of machinery and equipment projected to be acquired in the fiscal year 2023/24 with the American Rescue Plan Act - State and Local Fiscal Recovery Funds in the amount of \$818,920.

## **BUDGET SUMMARY - REVENUES**

**661 Motor Pool & Garage Fund Revenues**

Data Updated Jul 14, 2024, 9:23 PM



**\$1,458,576.00**

Revenues in 2025

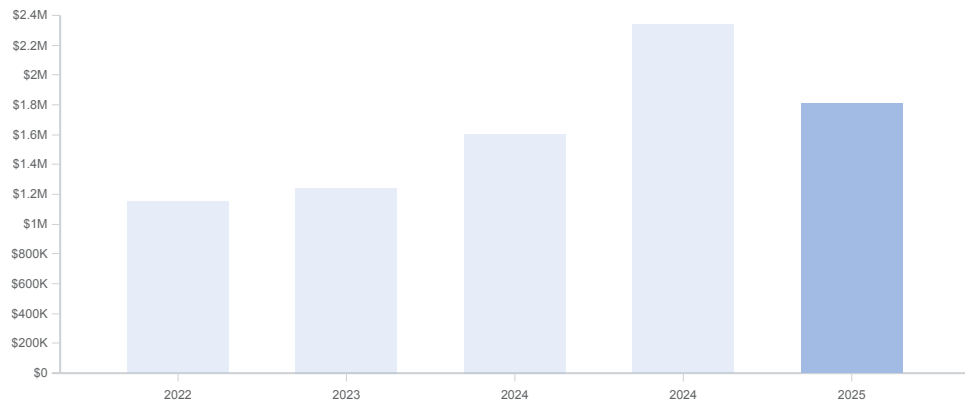
**661 Motor Pool & Garage Fund Revenues**

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>INVESTMENT INCOME</b>	\$1,019,433	\$1,258,324	\$1,120,372	\$1,211,145	\$1,237,238
<b>FEDERAL GRANTS</b>	\$0	\$1,012,542	\$0	\$631,958	\$0
<b>CHARGES FOR GOODS AND SERVICES</b>	\$157,723	\$205,534	\$156,436	\$208,715	\$187,573
<b>MISCELLANEOUS</b>	\$110,206	\$56,052	\$32,782	\$32,782	\$33,765
<b>PROCEEDS FROM SALE OF CAPITAL ASSETS</b>	\$16,625	\$0	\$0	\$51,205	\$0
<b>TOTAL</b>	<b>\$1,303,987</b>	<b>\$2,532,453</b>	<b>\$1,309,590</b>	<b>\$2,135,805</b>	<b>\$1,458,576</b>

**BUDGET SUMMARY - EXPENSES**

**661 Motor Pool & Garage Fund Expenses**

Data Updated Jul 14, 2024, 9:23 PM



**\$1,808,820.00**

Expenses in 2025

**661 Motor Pool & Garage Fund Expenses**

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
CAPITAL OUTLAY	\$235,605	\$325,729	\$567,531	\$1,142,617	\$560,895
MATERIAL AND SUPPLIES	\$389,847	\$384,621	\$463,758	\$503,110	\$558,806
PERSONAL SERVICES	\$294,522	\$312,703	\$312,247	\$426,190	\$434,138
CONTRACTUAL AND OTHER	\$166,023	\$155,629	\$204,427	\$206,703	\$201,165
DEBT SERVICE	\$13,492	\$9,631	\$5,652	\$5,652	\$2,006
<b>EXPENDITURES TOTAL</b>	<b>\$1,099,488</b>	<b>\$1,188,313</b>	<b>\$1,553,615</b>	<b>\$2,284,272</b>	<b>\$1,757,010</b>
<b>TRANSFERS OUT</b>					
OTHER FINANCING USES	\$53,391	\$52,170	\$52,494	\$52,503	\$51,810

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
TRANSFERS OUT TOTAL	\$53,391	\$52,170	\$52,494	\$52,503	\$51,810
TOTAL	\$1,152,879	\$1,240,483	\$1,606,109	\$2,336,775	\$1,808,820

## **BUDGET SUMMARY - ANALYSIS OF CHANGES IN ESTIMATED WORKING CAPITAL**

### **661 Motor Pool & Garage Fund**

	2021/22 Actual	2022/23 Actual	2023/24 Budget	2023/24 Projected	2024/25 Adopted
<b>Revenues</b>	1,303,987	2,532,453	1,309,590	2,135,805	1,458,576
<b>Expenses</b>	1,152,879	1,240,483	1,606,109	2,336,775	1,808,820
<b>Revenues Over/(Under) Expenses</b>			(296,519)	(200,970)	(350,244)
<b>Add: Depreciation</b>			292,810	292,810	322,100
<b>Less: Principal payments on lease payable</b>			(181,500)	(180,000)	(180,000)
<b>Estimated Change in Working Capital</b>			(185,209)	(88,160)	(208,144)
<b>Beginning Estimated Working Capital</b>			1,281,683	1,281,683	1,193,523
<b>Ending Estimated Working Capital</b>			<u>1,096,474</u>	<u>1,193,523</u>	<u>985,379</u>

# 676 - Workers Compensation Fund

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

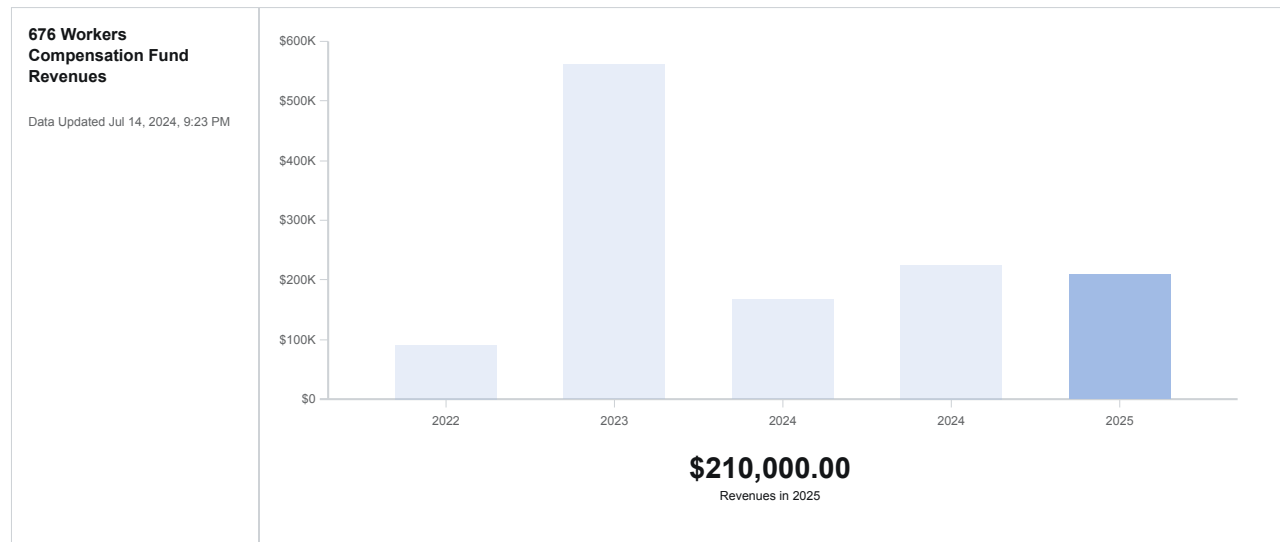
The Workers Compensation Fund is to account for the activity of the City's self-insured workers compensation program. The Workers Compensation Fund was established on September 1, 1979, when the City of Jackson executed a contract with Corporate Service Incorporated to administer the city's workers' compensation program.

Money for the operation of this fund is provided 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.

## SIGNIFICANT PROGRAM NOTES

The city experienced significantly higher claims from previous years beginning in 2020 because of the COVID-19 pandemic and an increase in the city's workforce with less experienced employees. With safety training provided to employees, along with the end of the COVID-19 pandemic, the city is currently experiencing a reduction in workers' compensation claim usage. As such, it is anticipated that claims will continue to decline and total expenditures for the fund are expected to decrease 8% from the previous year.

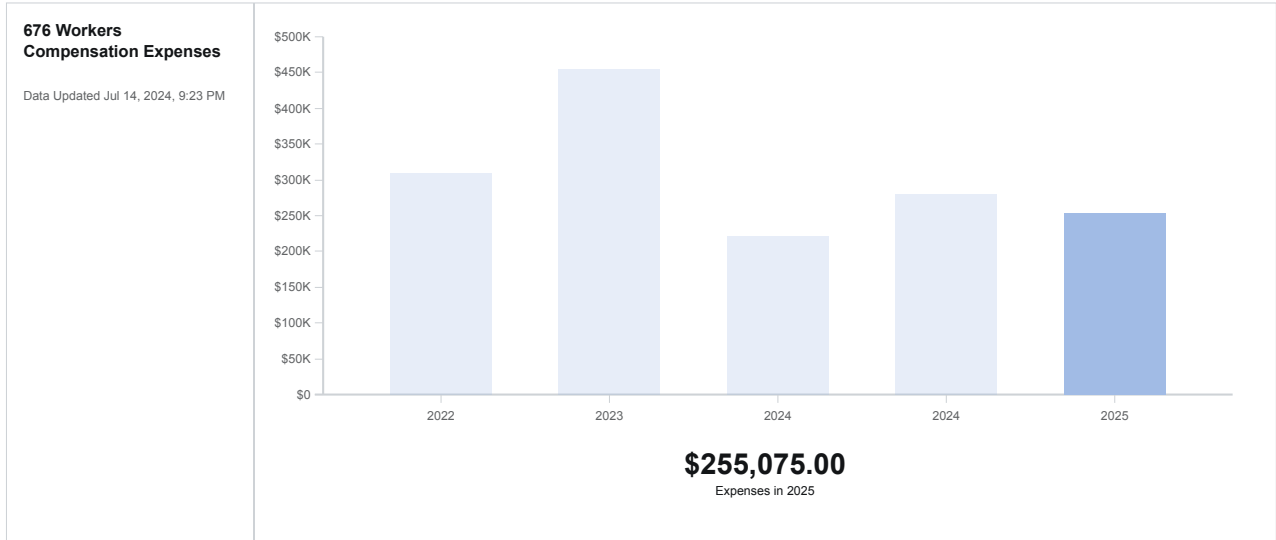
## BUDGET SUMMARY - REVENUES



676 Workers Compensation Fund Revenues

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>TRANSFERS IN</b>					
CONTRIBUTIONS FROM OTHER FUNDS	\$85,132	\$538,364	\$160,000	\$185,000	\$180,000
<b>TRANSFERS IN TOTAL</b>	<b>\$85,132</b>	<b>\$538,364</b>	<b>\$160,000</b>	<b>\$185,000</b>	<b>\$180,000</b>
<b>REVENUE</b>					
INVESTMENT INCOME	\$3,207	\$23,891	\$7,500	\$40,000	\$30,000
MISCELLANEOUS	\$2,021	\$0	\$0	\$0	\$0
<b>REVENUE TOTAL</b>	<b>\$5,229</b>	<b>\$23,891</b>	<b>\$7,500</b>	<b>\$40,000</b>	<b>\$30,000</b>
<b>TOTAL</b>	<b>\$90,360</b>	<b>\$562,255</b>	<b>\$167,500</b>	<b>\$225,000</b>	<b>\$210,000</b>

## **BUDGET SUMMARY - EXPENSES**



### 676 Workers Compensation Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
CONTRACTUAL AND OTHER	\$309,792	\$454,472	\$220,350	\$280,075	\$255,075
<b>EXPENDITURES TOTAL</b>	<b>\$309,792</b>	<b>\$454,472</b>	<b>\$220,350</b>	<b>\$280,075</b>	<b>\$255,075</b>
<b>TOTAL</b>	<b>\$309,792</b>	<b>\$454,472</b>	<b>\$220,350</b>	<b>\$280,075</b>	<b>\$255,075</b>

## **BUDGET SUMMARY - ANALYSIS OF CHANGES IN ESTIMATED WORKING CAPITAL**

### 676 Workers Compensation Fund

	ACTUALS		2024 BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>Revenues</b>	\$90,360	\$562,255	\$167,500	\$225,000	\$210,000
<b>Expenses</b>	\$309,792	\$454,472	\$220,350	\$280,075	\$255,075
<b>Revenues Over/(Under) Expenses</b>	-\$219,431	\$107,784	-\$52,850	-\$55,075	-\$45,075
<b>Equities</b>	\$876,245	\$656,814	\$764,598	\$764,598	\$709,523
<b>Ending Estimated Working Capital</b>	\$656,814	\$764,598	\$711,748	\$709,523	\$664,448

# 677 - Self-Insured Health Care Fund

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

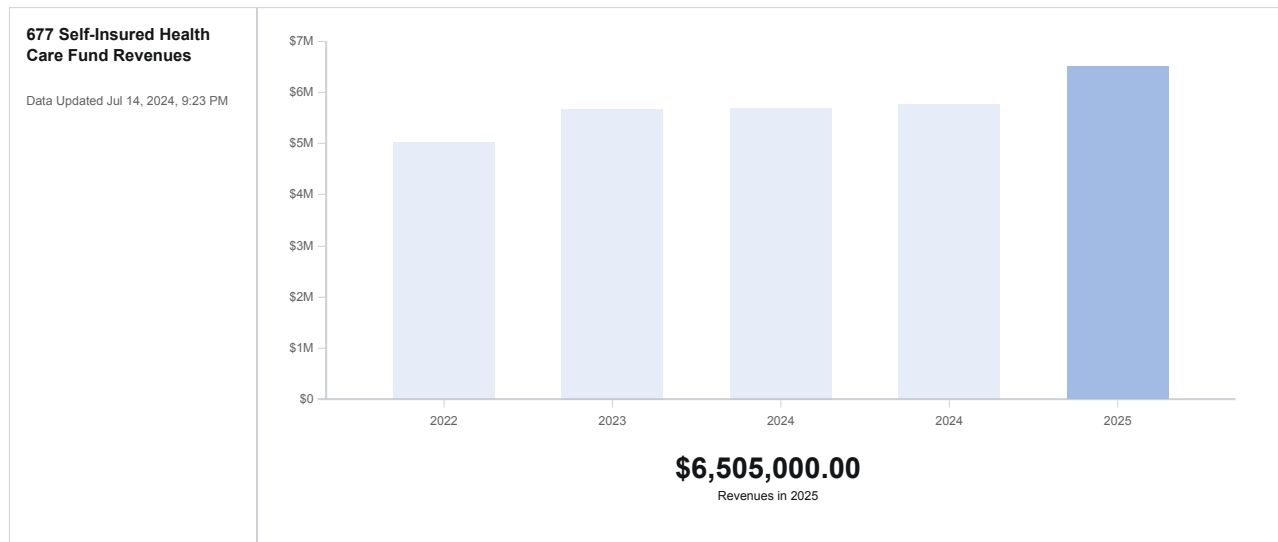
The Self-Insured Health Care Fund is to record the activity of the city's self-insured health care program. It was established at the May 27, 2014, City Council meeting, when the City of Jackson approved the adoption of the Blue Cross Blue Shield of Michigan insurance program for employees and retirees effective July 1, 2014.

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

## SIGNIFICANT PROGRAM NOTES

The illustrative rates for Blue Cross Blue Shield are budgeted to increase 10% for employees and retirees.

## BUDGET SUMMARY - REVENUES

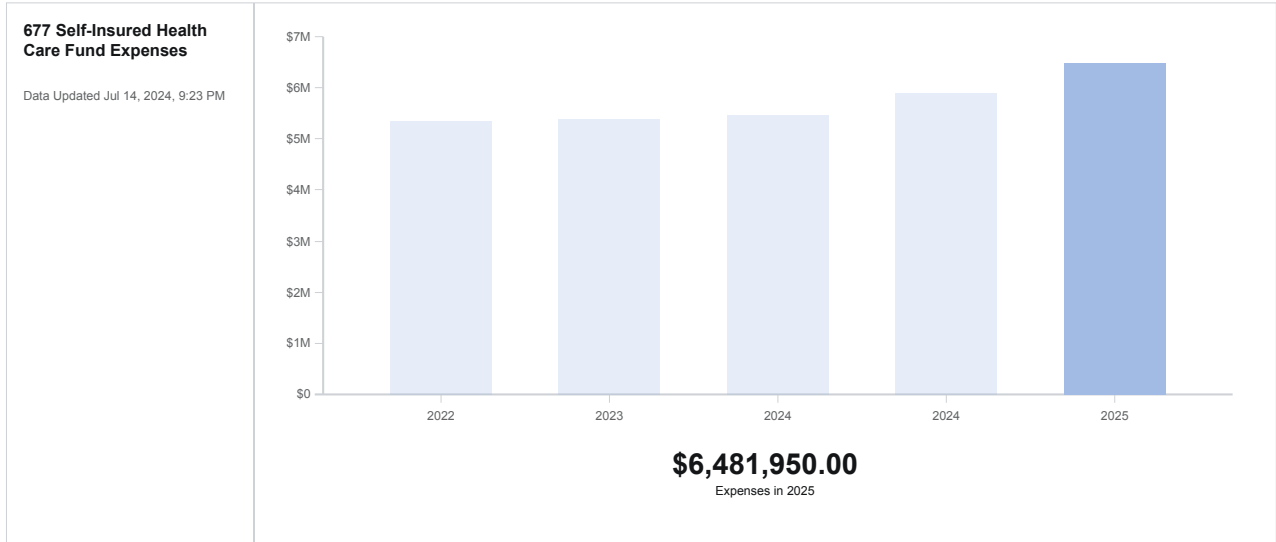


### 677 Self-Insured Health Care Fund Revenues

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>TRANSFERS IN</b>					
CONTRIBUTIONS FROM OTHER FUNDS	\$5,012,661	\$5,681,201	\$5,700,000	\$5,710,000	\$6,470,000
<b>TRANSFERS IN TOTAL</b>	<b>\$5,012,661</b>	<b>\$5,681,201</b>	<b>\$5,700,000</b>	<b>\$5,710,000</b>	<b>\$6,470,000</b>
<b>REVENUE</b>					
INVESTMENT INCOME	\$4,085	\$1,699	\$2,000	\$50,000	\$35,000
<b>REVENUE TOTAL</b>	<b>\$4,085</b>	<b>\$1,699</b>	<b>\$2,000</b>	<b>\$50,000</b>	<b>\$35,000</b>

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
TOTAL	\$5,016,746	\$5,682,900	\$5,702,000	\$5,760,000	\$6,505,000

## **BUDGET SUMMARY - EXPENSES**



### 677 Self-Insured Health Care Fund Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
CONTRACTUAL AND OTHER	\$5,343,773	\$5,393,451	\$5,474,600	\$5,891,817	\$6,481,950
MATERIAL AND SUPPLIES	\$8,069	\$1,150	\$27	\$0	\$0
<b>EXPENDITURES TOTAL</b>	<b>\$5,351,842</b>	<b>\$5,394,601</b>	<b>\$5,474,627</b>	<b>\$5,891,817</b>	<b>\$6,481,950</b>
<b>TOTAL</b>	<b>\$5,351,842</b>	<b>\$5,394,601</b>	<b>\$5,474,627</b>	<b>\$5,891,817</b>	<b>\$6,481,950</b>

## **BUDGET SUMMARY - ANALYSIS OF CHANGES IN ESTIMATED WORKING CAPITAL**

### 677 Self-Insured Health Care Fund

	ACTUALS		2024 BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
Revenues	\$5,016,746	\$5,682,900	\$5,702,000	\$5,760,000	\$6,505,000
Expenses	\$5,351,842	\$5,394,601	\$5,474,627	\$5,891,817	\$6,481,950
Revenues Over/(Under) Expenses	-\$335,096	\$288,299	\$227,373	-\$131,817	\$23,050
Equities	\$749,277	\$414,182	\$702,481	\$702,481	\$570,664
Ending Estimated Working Capital	\$414,182	\$702,481	\$929,854	\$570,664	\$593,714

# Trust and Agency Funds

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

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# 703 - County and School Tax Collection Fund

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

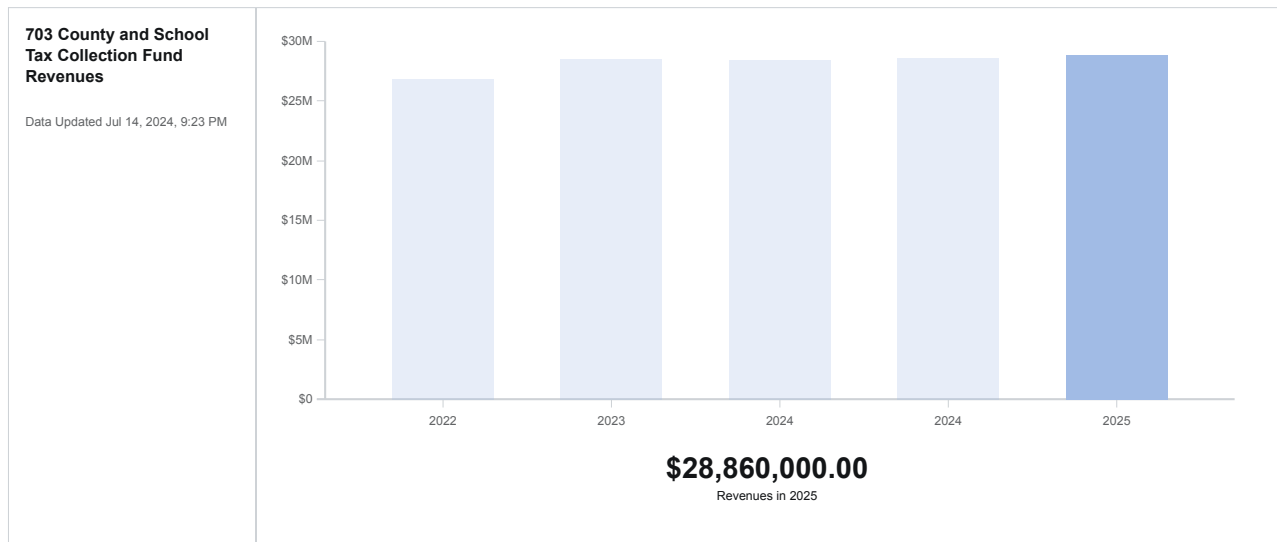
The County and School Tax Collection Fund is used to record transactions arising from the collection of taxes for the County of Jackson and Jackson Public Schools. It is allowed by Act 277 of the Public Acts of Michigan 1968, as amended, and was established by resolution of the City Council through formal budget adoption.

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 real property taxes are returned to the County Treasurer for collection.

## SIGNIFICANT PROGRAM NOTES

None noted.

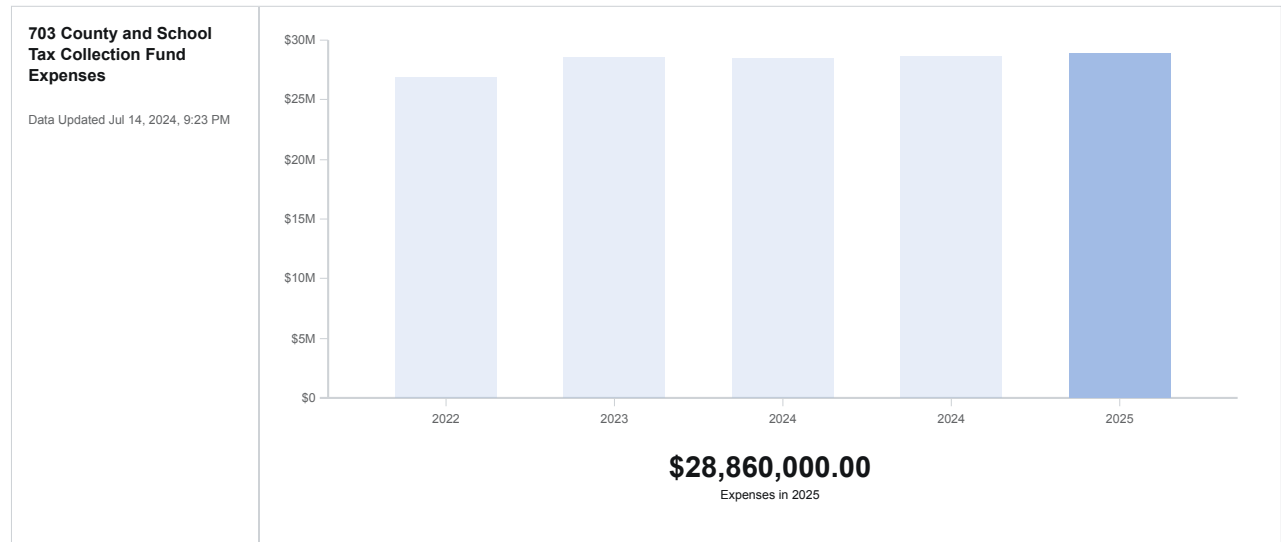
## BUDGET SUMMARY - REVENUES



### 703 County and School Tax Collection Fund Revenues

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>REVENUE</b>					
PROPERTY TAXES	\$26,802,394	\$28,387,322	\$28,350,000	\$28,350,000	\$28,750,000
INVESTMENT INCOME	\$18,020	\$112,676	\$50,000	\$220,000	\$110,000
<b>REVENUE TOTAL</b>	<b>\$26,820,414</b>	<b>\$28,499,998</b>	<b>\$28,400,000</b>	<b>\$28,570,000</b>	<b>\$28,860,000</b>
<b>TOTAL</b>	<b>\$26,820,414</b>	<b>\$28,499,998</b>	<b>\$28,400,000</b>	<b>\$28,570,000</b>	<b>\$28,860,000</b>

# BUDGET SUMMARY - EXPENSES



## 703 County and School Tax Collection Fund Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>EXPENDITURES</b>					
CONTRACTUAL AND OTHER	\$26,802,394	\$28,387,322	\$28,350,000	\$28,350,000	\$28,750,000
<b>EXPENDITURES TOTAL</b>	<b>\$26,802,394</b>	<b>\$28,387,322</b>	<b>\$28,350,000</b>	<b>\$28,350,000</b>	<b>\$28,750,000</b>
<b>TRANSFERS OUT</b>					
OTHER FINANCING USES	\$18,020	\$112,676	\$50,000	\$220,000	\$110,000
<b>TRANSFERS OUT TOTAL</b>	<b>\$18,020</b>	<b>\$112,676</b>	<b>\$50,000</b>	<b>\$220,000</b>	<b>\$110,000</b>
<b>TOTAL</b>	<b>\$26,820,414</b>	<b>\$28,499,998</b>	<b>\$28,400,000</b>	<b>\$28,570,000</b>	<b>\$28,860,000</b>

# BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

## 703 County and School Tax Collection Fund

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>Revenues</b>	\$26,820,414	\$28,499,998	\$28,400,000	\$28,570,000	\$28,860,000
<b>Expenses</b>	\$26,820,414	\$28,499,998	\$28,400,000	\$28,570,000	\$28,860,000
<b>Revenues Over/(Under) Expenses</b>	\$0	\$0	\$0	\$0	\$0
<b>Beginning Fund Balance</b>	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance</b>	\$0	\$0	\$0	\$0	\$0

# 731 - Employees Retirement System Fund

Fiscal Year 2024/25 Annual Budget

## **OVERVIEW**

The Employees Retirement System Fund is to account for the activities relating to the operation of the City of Jackson Employees Retirement System. It was established on July 1, 1945, under the 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.

The membership of the retirement system includes city employees, city officials, and members of boards, commissions, or authorities established by the City Council whose position requires one thousand or more work hours in a calendar year, except for the following:

- Contractual employment
- Employment compensated on a fee basis
- Mayor or Councilmembers
- Employment as a police officer or firefighter
- 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

Management of the retirement system is vested in the City of Jackson Employees' Retirement System Board of Trustees, which consists of nine appointed members, four are elected to four-year terms (with no more than two from any one department), one is a citizen appointed by the City Council, one is a councilmember appointed by the City Council, and the remaining three members are the Mayor, City Manager, and City Clerk of the City of Jackson.

Revenue for the fund is derived from member contributions, city contributions, interest, dividends, and other income from investments in the retirement system. Members of the Michigan Association of Public Employees as well as nonunion members contribute 5.5% - 8.0% effective July 1, 2023. City contributions are determined by the plan's actuary and vary annually.

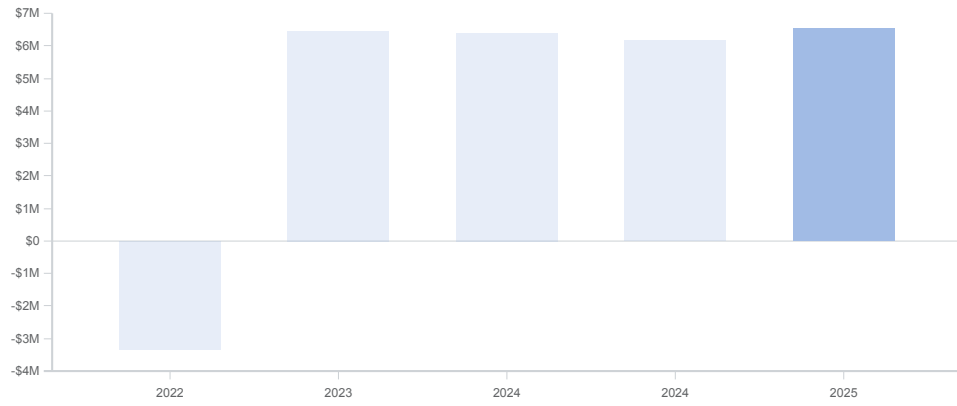
## **SIGNIFICANT PROGRAM NOTES**

No significant increases or decreases in fiscal year 2024/25 from the prior year.

## **BUDGET SUMMARY - REVENUES**

**731 Employees Retirement System Fund Revenues**

Data Updated Jul 14, 2024, 9:23 PM



**\$6,507,820.00**

Revenues in 2025

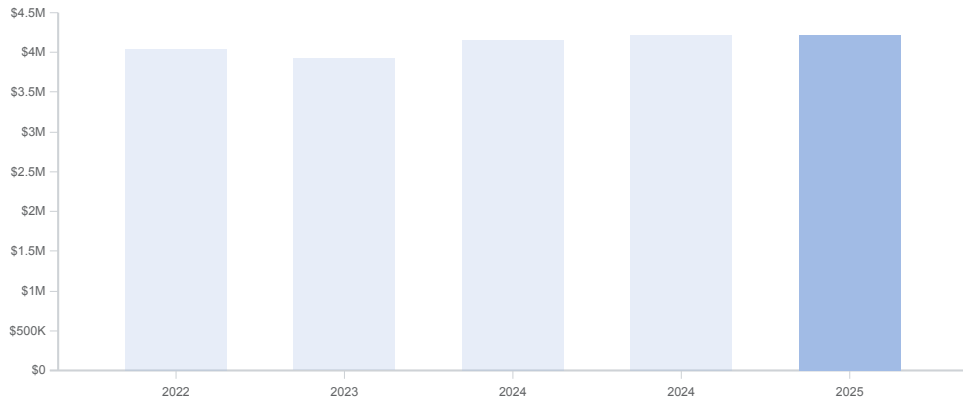
**731 Employees Retirement System Fund Revenues**

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>REVENUE</b>					
INVESTMENT INCOME	-\$5,371,116	\$4,354,777	\$4,560,000	\$4,560,000	\$4,560,000
MISCELLANEOUS	\$810,781	\$900,077	\$750,000	\$550,000	\$600,000
<b>REVENUE TOTAL</b>	<b>-\$4,560,335</b>	<b>\$5,254,853</b>	<b>\$5,310,000</b>	<b>\$5,110,000</b>	<b>\$5,160,000</b>
<b>TRANSFERS IN</b>					
CONTRIBUTIONS FROM OTHER FUNDS	\$1,222,458	\$1,210,604	\$1,066,460	\$1,066,460	\$1,347,820
<b>TRANSFERS IN TOTAL</b>	<b>\$1,222,458</b>	<b>\$1,210,604</b>	<b>\$1,066,460</b>	<b>\$1,066,460</b>	<b>\$1,347,820</b>
<b>TOTAL</b>	<b>-\$3,337,877</b>	<b>\$6,465,458</b>	<b>\$6,376,460</b>	<b>\$6,176,460</b>	<b>\$6,507,820</b>

**BUDGET SUMMARY - EXPENSES**

**731 Employees Retirement System Fund Expenses**

Data Updated Jul 14, 2024, 9:23 PM



**\$4,225,000.00**

Expenses in 2025

**731 Employees Retirement System Fund Expenses**

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>CONTRACTUAL AND OTHER</b>	<b>\$4,036,429</b>	<b>\$3,922,696</b>	<b>\$4,160,000</b>	<b>\$4,225,000</b>	<b>\$4,225,000</b>
<b>TOTAL</b>	<b>\$4,036,429</b>	<b>\$3,922,696</b>	<b>\$4,160,000</b>	<b>\$4,225,000</b>	<b>\$4,225,000</b>

**BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE**

731 Employees Retirement System Fund

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>Revenues</b>	-\$3,337,877	\$6,465,458	\$6,376,460	\$6,176,460	\$6,507,820
<b>Expenses</b>	\$4,036,429	\$3,922,696	\$4,160,000	\$4,225,000	\$4,225,000
<b>Revenues Over/(Under) Expenses</b>	-\$7,374,306	\$2,542,762	\$2,216,460	\$1,951,460	\$2,282,820
<b>Beginning Fund Balance</b>	\$47,877,576	\$40,503,270	\$43,046,032	\$43,046,032	\$44,997,492
<b>Ending Fund Balance</b>	\$40,503,270	\$43,046,032	\$45,262,492	\$44,997,492	\$47,280,312

# 732 - Policemen's and Firemen's Pension Fund

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The Policemen's and Firemen's Pension Fund is to account for the activities relating to the operation of the City's Policemen's and Firemen's Pension Plan. It was adopted by referendum on November 5, 1957.

Membership to the plan is available to police officers and firefighters who are regular City employees and hired before July 1, 1974, and provides for retirement, death, and disability benefits. There are no remaining active plan members. The city contributes such amounts as determined necessary by the plan actuary to provide assets sufficient to meet the benefits to be paid to plan members.

Management of this plan is vested in a separate board of trustees which consists of five members, two are elected from the plan retirees (or, if none are available or willing to serve as this is a closed plan, from active members of the Act 345 Pension Plan), the City Treasurer, and two appointed by the City Council.

Revenue for the fund is derived from city contributions, interest, dividends, and other income from investments of the pension fund.

## SIGNIFICANT PROGRAM NOTES

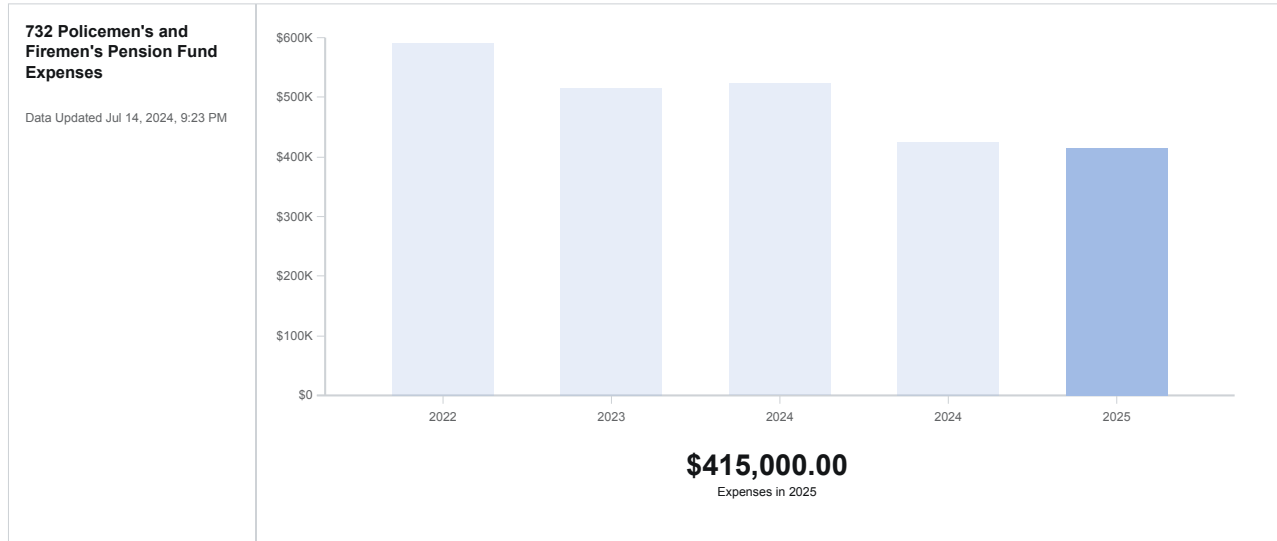
No significant increases or decreases in fiscal year 2024/25 from the prior year.

## BUDGET SUMMARY - REVENUES



	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>TRANSFERS IN</b>					
CONTRIBUTIONS FROM OTHER FUNDS	\$363,236	\$260,185	\$218,402	\$274,544	\$56,955
<b>TRANSFERS IN TOTAL</b>	<b>\$363,236</b>	<b>\$260,185</b>	<b>\$218,402</b>	<b>\$274,544</b>	<b>\$56,955</b>
<b>REVENUE</b>					
INVESTMENT INCOME	-\$460,647	\$326,685	\$292,500	\$310,000	\$202,500
<b>REVENUE TOTAL</b>	<b>-\$460,647</b>	<b>\$326,685</b>	<b>\$292,500</b>	<b>\$310,000</b>	<b>\$202,500</b>
<b>TOTAL</b>	<b>-\$97,411</b>	<b>\$586,870</b>	<b>\$510,902</b>	<b>\$584,544</b>	<b>\$259,455</b>

## **BUDGET SUMMARY - EXPENSES**



### 732 Policemen's and Firemen's Pension Fund Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>CONTRACTUAL AND OTHER</b>	\$590,815	\$516,773	\$523,000	\$425,000	\$415,000
<b>TOTAL</b>	<b>\$590,815</b>	<b>\$516,773</b>	<b>\$523,000</b>	<b>\$425,000</b>	<b>\$415,000</b>

## **BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE**

### 732 Policemen's and Firemen's Pension Fund

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>Revenues</b>	-\$97,411	\$586,870	\$510,902	\$584,544	\$259,455
<b>Expenses</b>	\$590,815	\$516,773	\$523,000	\$425,000	\$415,000
<b>Revenues Over/(Under) Expenses</b>	-\$688,226	\$70,097	-\$12,098	\$159,544	-\$155,545
<b>Beginning Fund Balance</b>	\$3,997,008	\$3,308,783	\$3,378,879	\$3,378,879	\$3,538,423
<b>Ending Fund Balance</b>	\$3,308,783	\$3,378,879	\$3,366,781	\$3,538,423	\$3,382,878

# 734 - Policemen's and Firemen's Pension Act 345 Fund

Fiscal Year 2024/25 Annual Budget

## **OVERVIEW**

The Policemen's and Firemen's Pension-Act 345 Fund is to account for the activities relating to the operation of the City's Act 345 Policemen's and Firemen's Pension Plan. It was established on July 1, 1974, by Ordinance No. 297 as adopted by the City Council on July 9, 1974, as a result of a Special Municipal Election on May 14, 1974.

Membership to the plan is available to police officers and firefighters who are regular City employees and hired after July 1, 1974, and provides for retirement, death, and disability benefits.

Management of this plan is vested in the City of Jackson Act 345 Pension Board, which consists of five members, two are elected to four-year terms (one each from the police and fire departments), the City Treasurer, and two are appointed by the City Council.

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 8.0% - 16.5% of annual compensation effective January 1, 2024. 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.

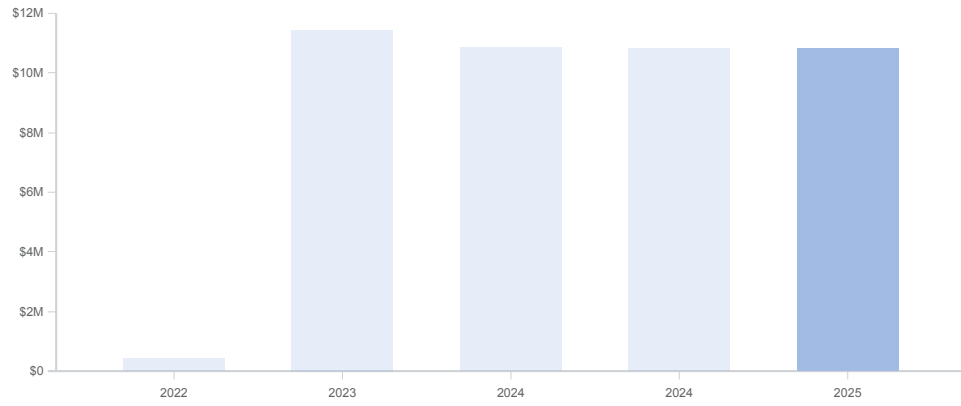
## **SIGNIFICANT PROGRAM NOTES**

No significant increases or decreases in fiscal year 2024/25 from the prior year.

## **BUDGET SUMMARY - REVENUES**

**734 Policemen's and Firemen's Pension Act 345 Fund Revenues**

Data Updated Jul 14, 2024, 9:23 PM



**\$10,829,381.00**

Revenues in 2025

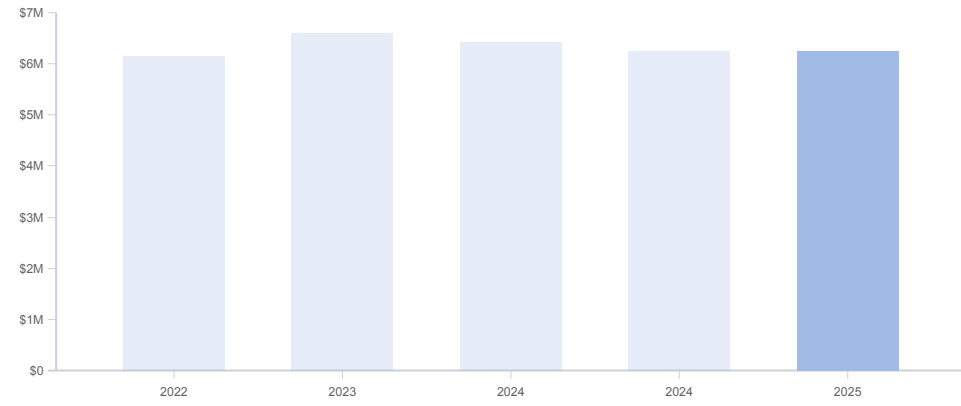
**734 Policemen's and Firemen's Pension Act 345 Fund Revenues**

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>TRANSFERS IN</b>					
CONTRIBUTIONS FROM OTHER FUNDS	\$5,939,831	\$5,674,911	\$5,922,297	\$5,922,297	\$6,129,381
<b>TRANSFERS IN TOTAL</b>	<b>\$5,939,831</b>	<b>\$5,674,911</b>	<b>\$5,922,297</b>	<b>\$5,922,297</b>	<b>\$6,129,381</b>
<b>REVENUE</b>					
INVESTMENT INCOME	-\$5,971,217	\$5,273,735	\$4,430,000	\$4,430,000	\$4,200,000
MISCELLANEOUS	\$447,336	\$494,197	\$500,000	\$450,000	\$500,000
<b>REVENUE TOTAL</b>	<b>-\$5,523,882</b>	<b>\$5,767,932</b>	<b>\$4,930,000</b>	<b>\$4,880,000</b>	<b>\$4,700,000</b>
<b>TOTAL</b>	<b>\$415,949</b>	<b>\$11,442,843</b>	<b>\$10,852,297</b>	<b>\$10,802,297</b>	<b>\$10,829,381</b>

**BUDGET SUMMARY - EXPENSES**

**734 Policemen's and Firemen's Pension Act 345 Fund Expenses**

Data Updated Jul 14, 2024, 9:23 PM



**\$6,240,000.00**

Expenses in 2025

**734 Policemen's and Firemen's Pension Act 345 Fund Expenses**

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
CONTRACTUAL AND OTHER	\$6,151,897	\$6,612,817	\$6,440,000	\$6,240,000	\$6,240,000
<b>TOTAL</b>	<b>\$6,151,897</b>	<b>\$6,612,817</b>	<b>\$6,440,000</b>	<b>\$6,240,000</b>	<b>\$6,240,000</b>

**BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE**

734 Policemen's and Firemen's Pension ACT 345 Fund

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>Revenues</b>	\$415,949	\$11,442,843	\$10,852,297	\$10,802,297	\$10,829,381
<b>Expenses</b>	\$6,151,897	\$6,612,817	\$6,440,000	\$6,240,000	\$6,240,000
<b>Revenues Over/(Under) Expenses</b>	-\$5,735,947	\$4,830,026	\$4,412,297	\$4,562,297	\$4,589,381
<b>Beginning Fund Balance</b>	\$58,190,807	\$52,454,860	\$57,284,886	\$57,284,886	\$61,847,183
<b>Ending Fund Balance</b>	\$52,454,860	\$57,284,886	\$61,697,183	\$61,847,183	\$66,436,564

# 736 - Public Employee Health Care Fund

Fiscal Year 2024/25 Annual Budget

## OVERVIEW

The Public Employee Health Care Fund is to account for the accumulation of funds to provide for the funding of health care benefits to retirees of the City and their beneficiaries. 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.

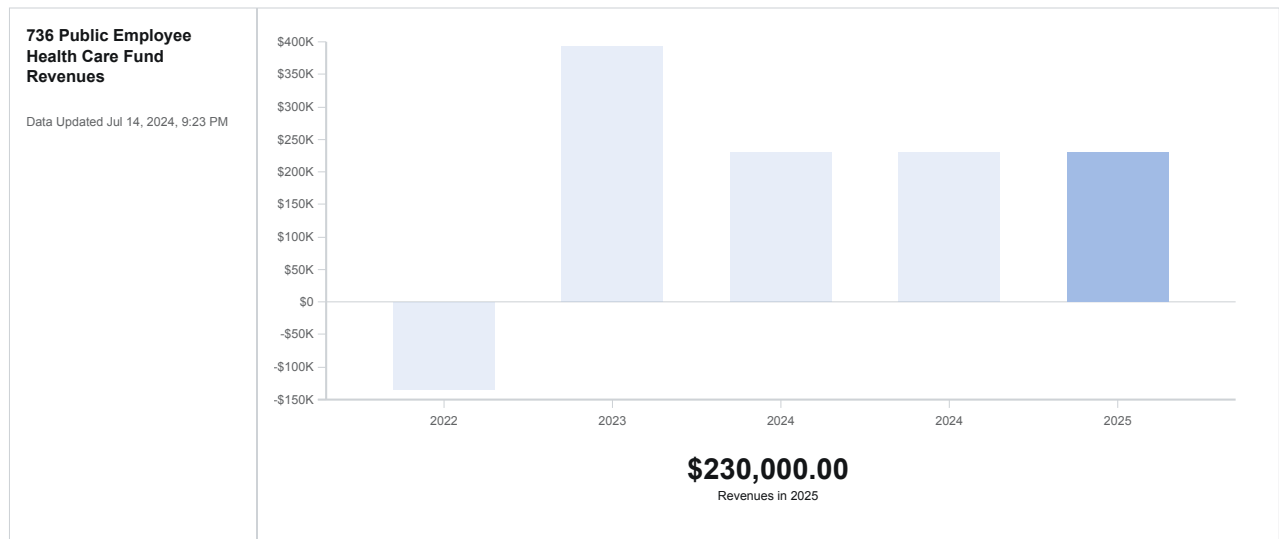
The fund was established on July 1, 2003, by inclusion in the annual budget resolution of the city. As permitted under the Public Employees Health Care Funds Public Act 149 of 1999, the City Council later established the Public Employee Health Care Fund by adoption of a resolution on September 8, 2008. The resolution provides for the Michigan Employee's Retirement System to act as Retiree Health Funding Vehicle (RHFV) Investment Fiduciary and Trustee.

The city provides postemployment health care benefits to substantially all full-time employees hired before 2012, who retire from the city under one of its three pension plans. The cost of the benefits paid is dependent upon a variety of factors including hire date, retirement date, years of service, and bargaining unit.

## SIGNIFICANT PROGRAM NOTES

No significant increases or decreases in fiscal year 2024/25 from the prior year.

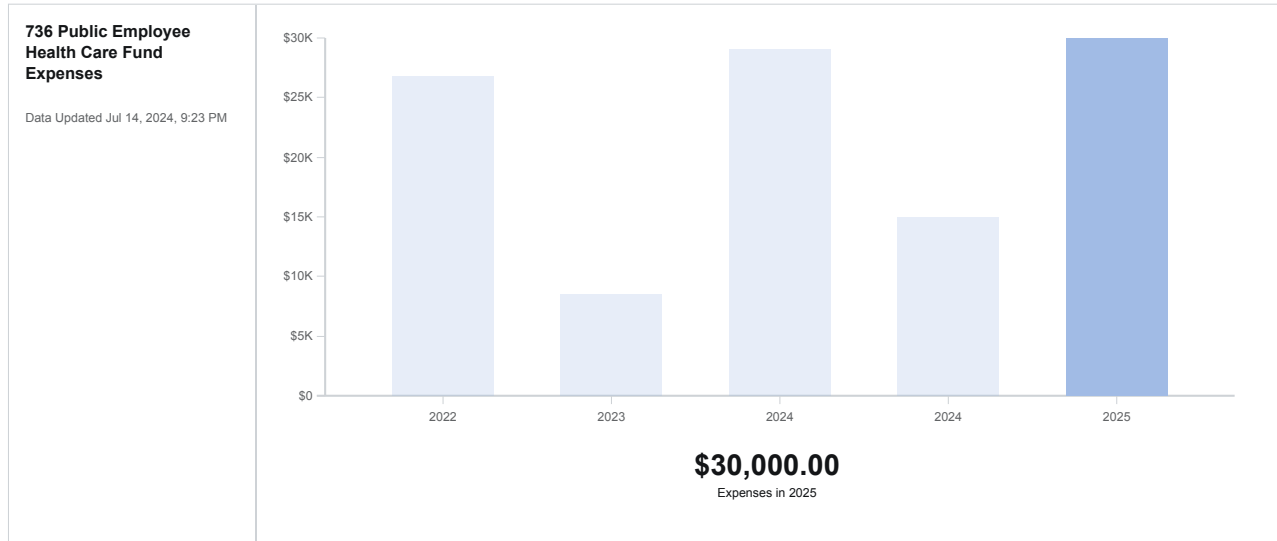
## BUDGET SUMMARY - REVENUES



736 Public Employee Health Care Fund Revenues

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
INVESTMENT INCOME	-\$406,161	\$339,391	\$200,000	\$200,000	\$200,000
FINES AND FORFEITS	\$272,929	\$54,724	\$30,000	\$30,000	\$30,000
TOTAL	-\$133,232	\$394,115	\$230,000	\$230,000	\$230,000

## BUDGET SUMMARY - EXPENSES



### 736 Public Employee Health Care Fund Expenses

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
CONTRACTUAL AND OTHER	\$26,733	\$8,548	\$29,000	\$15,000	\$30,000
TOTAL	\$26,733	\$8,548	\$29,000	\$15,000	\$30,000

## BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

### 736 Public Employee Health Care Fund

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
Revenues	-\$133,232	\$394,115	\$230,000	\$230,000	\$230,000
Expenses	\$26,733	\$8,548	\$29,000	\$15,000	\$30,000
Revenues Over/(Under) Expenses	-\$159,965	\$385,566	\$201,000	\$215,000	\$200,000
Beginning Fund Balance	\$4,939,854	\$4,779,889	\$5,165,456	\$5,165,456	\$5,380,456
Ending Fund Balance	\$4,779,889	\$5,165,456	\$5,366,456	\$5,380,456	\$5,580,456

# **Special Assessment Funds**

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

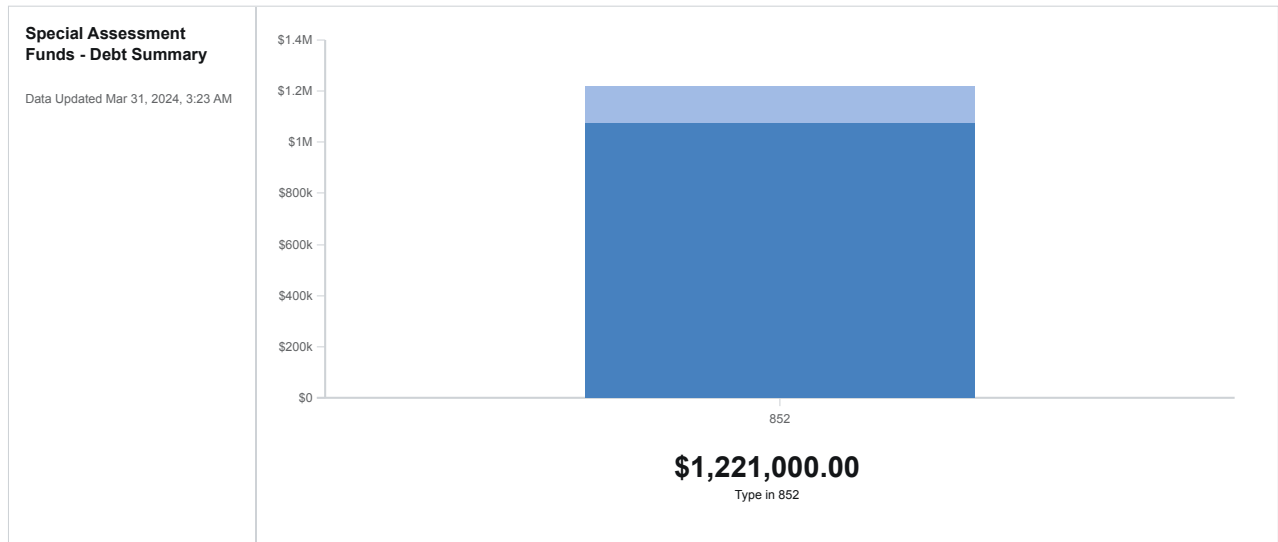
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# Special Assessment Funds - Debt Summary

Fiscal Year 2024/25 Annual Budget

## Special Assessment Funds - Debt Summary

Fund	Debt Service Fund Name	Date Issued	Final Maturity	Issue Amount	Principal Outstanding 6/30/2024	FY 24/25 Principal	FY 24/25 Interest
852	2020 Special Assessment Debt Service	10/13/2020	10/1/2030	\$1,496,000	\$1,074,000	\$147,000	\$15,008



# 852 - Special Assessment Debt Service Fund

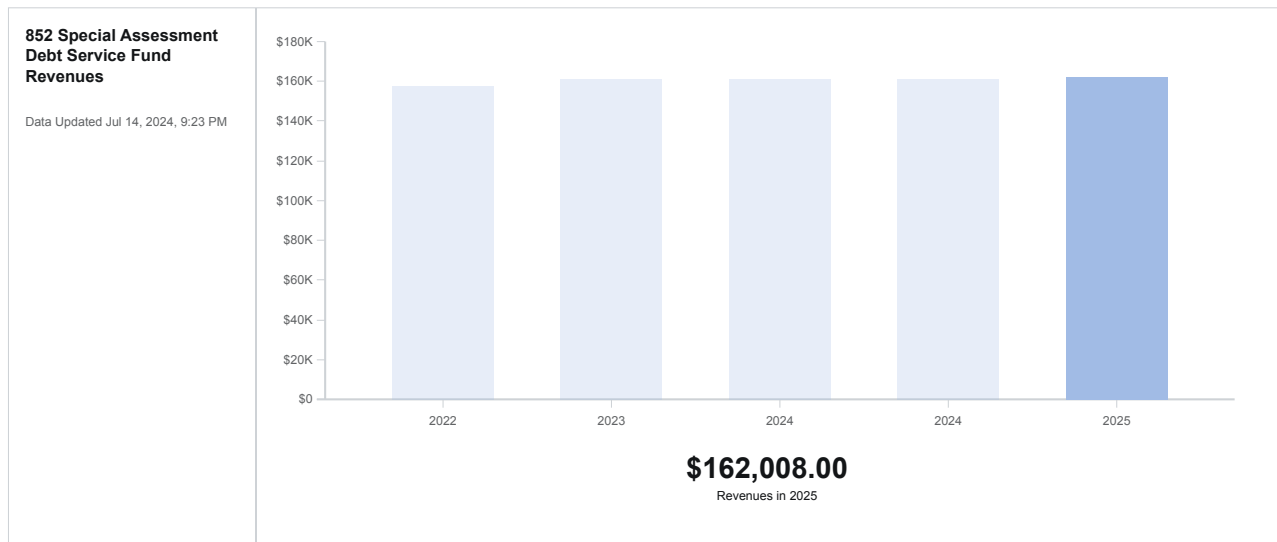
Fiscal Year 2024/25 Annual Budget

## OVERVIEW

This 2020 Special Assessments Bond Debt Service Fund is to account for the deposit of the 2020 Special Assessment Bond proceeds. The monies in the construction fund were used solely to pay the costs of the project and the costs of the issuance of the bonds. The fund was established on October 13, 2020, as authorized by a City Council resolution adopted on September 8, 2020.

The bonds were sold to finance special assessment rolls number 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 that is 1% over the average bond rate, or 2.5%.

## BUDGET SUMMARY - REVENUES



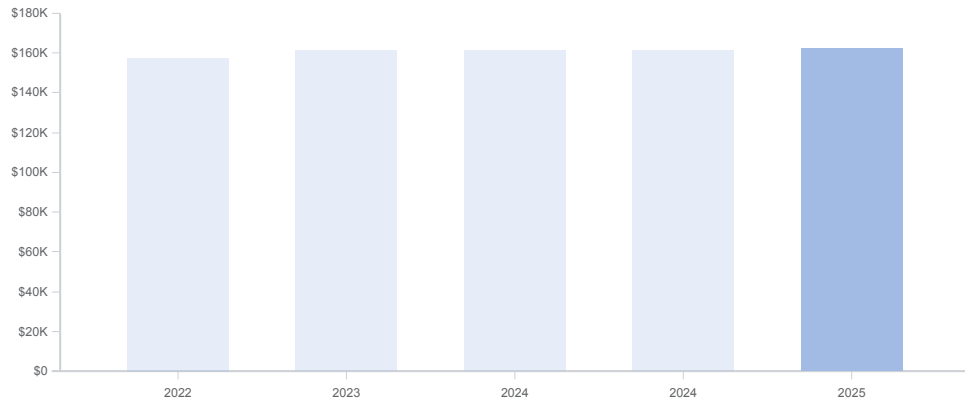
### 852 Special Assessment Debt Service Fund Revenues

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>TRANSFERS IN</b>					
CONTRIBUTIONS FROM OTHER FUNDS	\$157,358	\$161,288	\$161,190	\$161,190	\$162,008
<b>TRANSFERS IN TOTAL</b>	<b>\$157,358</b>	<b>\$161,288</b>	<b>\$161,190</b>	<b>\$161,190</b>	<b>\$162,008</b>
<b>TOTAL</b>	<b>\$157,358</b>	<b>\$161,288</b>	<b>\$161,190</b>	<b>\$161,190</b>	<b>\$162,008</b>

## BUDGET SUMMARY - EXPENSES

**852 Special Assessment  
Debt Service Fund  
Expenses**

Data Updated Jul 14, 2024, 9:23 PM



**\$162,008.00**

Expenses in 2025

**852 Special Assessment Debt Service Fund Expenses**

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>DEBT SERVICE</b>	\$157,358	\$161,288	\$161,190	\$161,190	\$162,008
<b>TOTAL</b>	<b>\$157,358</b>	<b>\$161,288</b>	<b>\$161,190</b>	<b>\$161,190</b>	<b>\$162,008</b>

**BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE**

**852 Special Assessment Debt Service Fund**

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
<b>Revenues</b>	\$157,358	\$161,288	\$161,190	\$161,190	\$162,008
<b>Expenses</b>	\$157,358	\$161,288	\$161,190	\$161,190	\$162,008
<b>Revenues Over/(Under) Expenses</b>	\$0	\$0	\$0	\$0	\$0
<b>Beginning Fund Balance</b>	\$0	\$0	\$0	\$0	\$0
<b>Ending Fund Balance</b>	\$0	\$0	\$0	\$0	\$0

# 895 - Special Assessment Fund

Fiscal Year 2024/25 Annual Budget

## **OVERVIEW**

The Special Assessment Fund is to account for the special assessments levied to finance public improvements or services deemed to benefit only the properties against which the assessments are levied. It was established on July 1, 1975, by City Council resolution on October 24, 1974.

Special assessment revenue and the corresponding receivable, representing the unpaid special assessments, are recorded at the time an 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 General Fund (101), as well as other funds and bonds, as needed. As the special assessments are collected, these borrowings are repaid together with the interest earned on the special assessments.

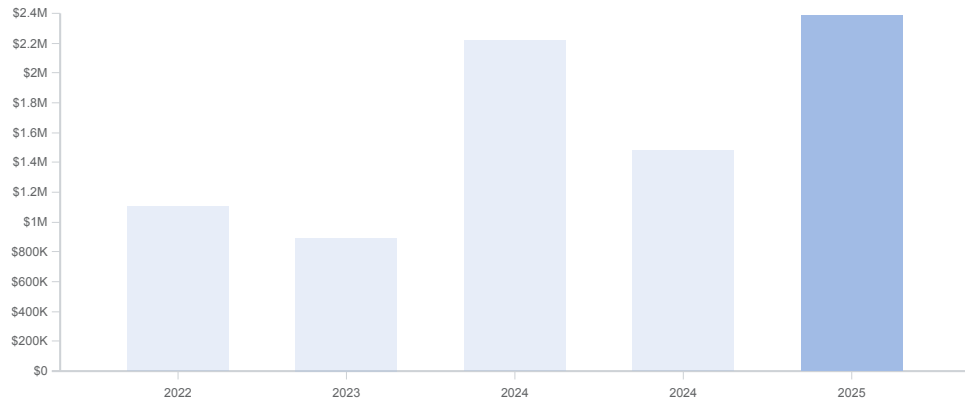
## **SIGNIFICANT PROGRAM NOTES**

None noted.

## **BUDGET SUMMARY - REVENUES**

**895 Special Assessment Fund Revenues**

Data Updated Jul 14, 2024, 9:23 PM



**\$2,387,073.00**  
Revenues in 2025

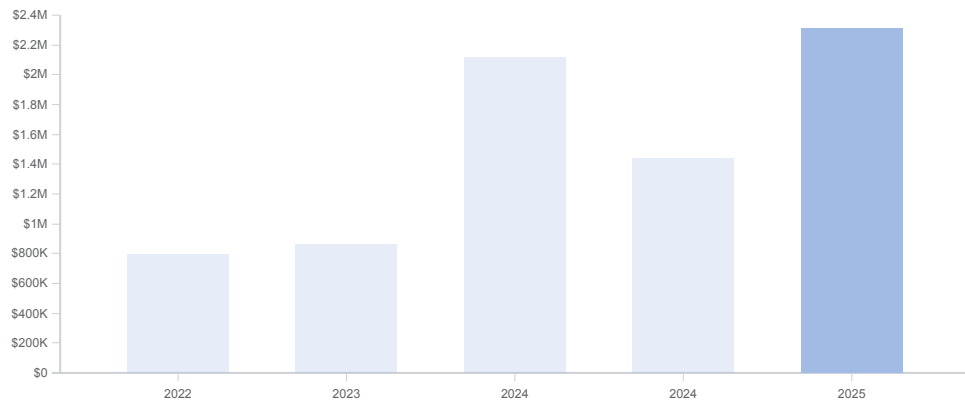
**895 Special Assessment Fund Revenues**

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>SPECIAL ASSESSMENTS</b>	\$1,104,063	\$894,885	\$2,215,147	\$1,477,637	\$2,387,073
<b>TOTAL</b>	<b>\$1,104,063</b>	<b>\$894,885</b>	<b>\$2,215,147</b>	<b>\$1,477,637</b>	<b>\$2,387,073</b>

**BUDGET SUMMARY - EXPENSES**

**895 Special Assessment Fund Expenses**

Data Updated Jul 14, 2024, 9:23 PM



**\$2,309,081.00**  
Expenses in 2025

**895 Special Assessment Fund Expenses**

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
<b>TRANSFERS OUT</b>					
OTHER FINANCING USES	\$793,197	\$864,042	\$2,116,337	\$1,437,691	\$2,309,081
<b>TRANSFERS OUT TOTAL</b>	<b>\$793,197</b>	<b>\$864,042</b>	<b>\$2,116,337</b>	<b>\$1,437,691</b>	<b>\$2,309,081</b>

	2021 - 22 Actual	2022 - 23 Actual	2023-24 Budget	2023-24 Projected	2024-25 Adopted
TOTAL	\$793,197	\$864,042	\$2,116,337	\$1,437,691	\$2,309,081

## **BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE**

### 895 Special Assessment Fund

	ACTUALS		BUDGET	PROJECTED	ADOPTED
	FY2022	FY2023	FY2024	FY2024	FY2025
Revenues	\$1,104,063	\$894,885	\$2,215,147	\$1,477,637	\$2,387,073
Expenses	\$793,197	\$864,042	\$2,116,337	\$1,437,691	\$2,309,081
Revenues Over/(Under) Expenses	\$310,865	\$30,843	\$98,810	\$39,946	\$77,992
Beginning Fund Balance	-\$1,881,816	-\$1,570,951	-\$1,540,108	-\$1,540,108	-\$1,500,162
Ending Fund Balance	-\$1,570,951	-\$1,540,108	-\$1,441,298	-\$1,500,162	-\$1,422,170