



**CITY OF JACKSON, MICHIGAN**

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**City Manager's Proposed Budget**

**For The Fiscal Year Ended June 30, 2024**

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# **Introductory Section**

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



**CITY COUNCIL**

**Daniel Mahoney, Mayor**

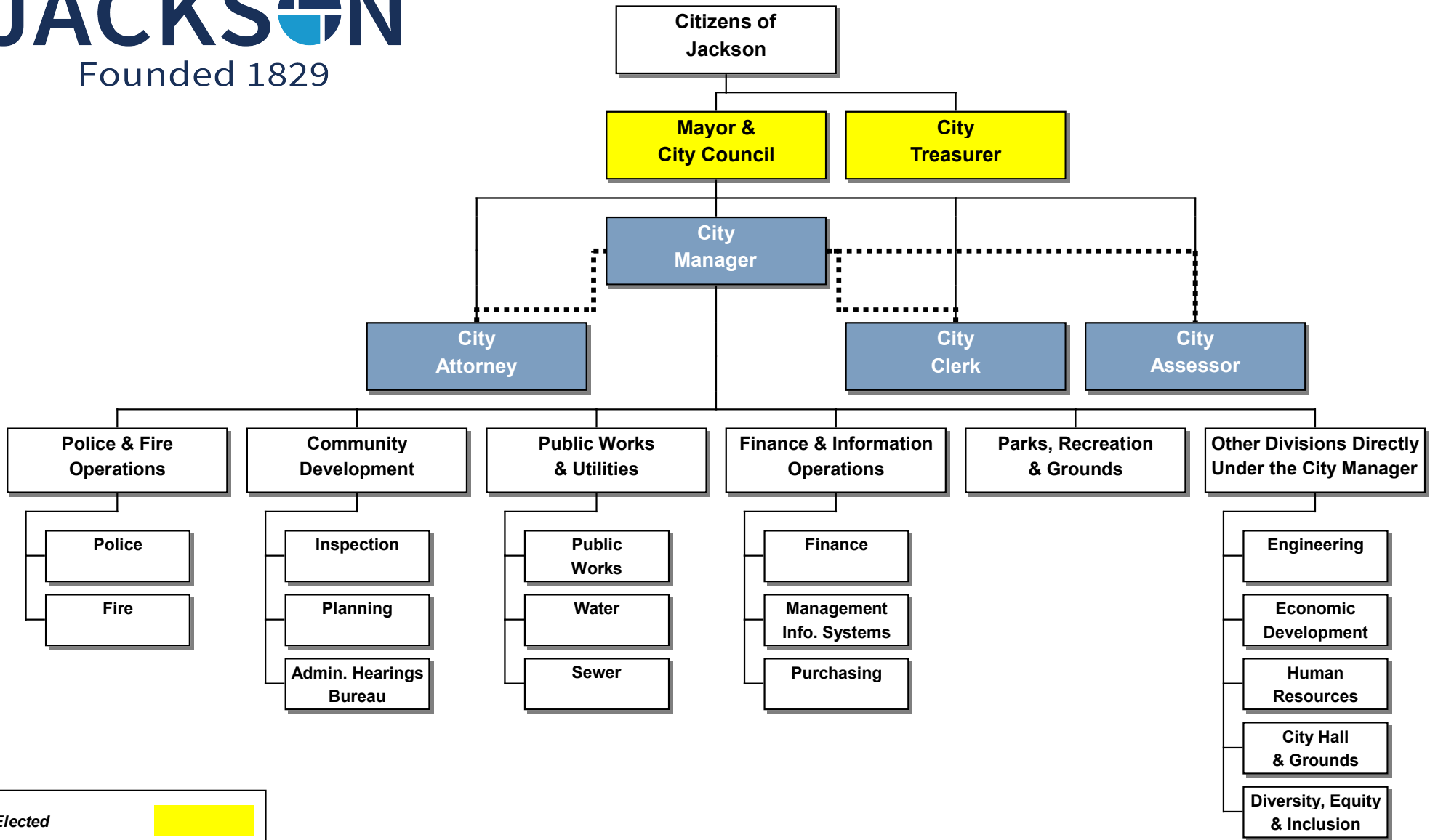
<b>Arlene Robinson</b>	<b>1st Ward</b>
<b>Freddie C. Dancy</b>	<b>2nd Ward</b>
<b>Angelita Gunn</b>	<b>3rd Ward</b>
<b>Laura Dwyer Schlecte</b>	<b>4th Ward</b>
<b>Karen Bunnell</b>	<b>5th Ward</b>
<b>Will Forgrave</b>	<b>6th Ward</b>

**CITY OFFICIALS**

**Jonathan Greene, City Manager**

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





<i>Elected</i>	<span style="background-color: yellow; border: 1px solid black; display: inline-block; width: 20px; height: 10px;"></span>
<i>Appointed</i>	<span style="background-color: #8090a0; border: 1px solid black; display: inline-block; width: 20px; height: 10px;"></span>
<i>Direct Authority</i>	—
<i>Indirect Authority</i>	- - - - -



# BUDGET HIGHLIGHTS FOR FY 2023/24

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## ***INTRODUCTION***

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In accordance with the requirements of the City Charter, I submit to you for your consideration the annual budget for the fiscal year beginning July 1, 2023, and ending June 30, 2024.

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

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

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

## ***TIMETABLE***

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

- April 15** - Tentative submission of the City Manager's Proposed Budget to the City Council.
- May 9** - Public Hearing on the Budget
- May 23** - Adoption of the Budget

## ***FUND OVERVIEW***

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

The American Rescue Plan Act (ARPA) was signed into law March 3, 2021, to support state and local governments’ response to and recovery from the COVID-19 public health emergency. The City of Jackson received an unprecedented allocation of \$31.4 million to utilize on ARPA program eligible expenditures. The ARPA funds must be committed by the end of 2024, and they must be fully expended by the end of 2026. To-date, over \$27.3 million has been allocated to projects with City Council approval.

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## ***MAJOR FUND HIGHLIGHTS***

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### **General Fund**

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

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

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

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

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

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

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

### **Major Street Fund**

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

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

### **Local Street Fund**

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

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

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

### **Opioid Settlement Fund**

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

### **Affordable Housing Development Fund**

City Council approved the Affordable Housing Development Fund at the November 23, 2021, City Council meeting. Funds in the amount of \$4.5 million from the ARPA were authorized for use over a period of three years toward the redevelopment of city property for affordable and transitional housing. Of the total \$3.5 million proposed for use in FY 2024, \$3 million is budgeted to support new home construction and for the preservation of existing properties, within specific program guidelines.

### **Public Improvement Fund**

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

### **Capital Project Funds**

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

### **Sewer Fund**

A proposed 4% rate increase is included in the proposed fiscal year 2024 budget for the Sewer Fund.

The Sanitary Sewer Replacement Fund #405 receives transfers from the Sewer Fund for the replacement of sewer lines, which are usually completed in coordination with street reconstruction. There is over \$2.9 million in proposed sewer construction projects for FY 2024. Proposed projects can be found on page 229.

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

**Water Fund**

A proposed 12% rate increase is included in the proposed fiscal year 2024 budget for the Water Fund. This rate increase is necessary to fund the lead service line replacement program as well as compensate for a significant reduction in one of the largest ratepayer's usage.

In addition to Lead Service Line Replacement Fund #403, the Water Fund also makes annual transfers to the Water Equipment & Replacement Fund #402. This fund accounts for the new water main construction as well as equipment and structure replacement. New water main construction, which is also coordinated with street construction where feasible, is proposed at \$3.0 million. A detailed listing can be found on page 219.

Proposed equipment additions and structure improvements total \$4.1 million. Included in that figure is \$1.2 million for a new maintenance shop; \$1.4 million for repairs and equipment replacement at the Water Treatment Plant; \$377,000 for vehicle purchases and lease commitments; \$370,000 for meters and related reading equipment; and other smaller recurring expenses related to miscellaneous machinery and equipment purchases, wellfields, and pumping stations.

**Motor Pool Fund**

The FY 2024 budget includes \$225,000 for the purchase of a street sweeper. This will replace a 2008 street sweeper experiencing continuous increased maintenance and repair costs.

***SUMMARY***

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

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

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

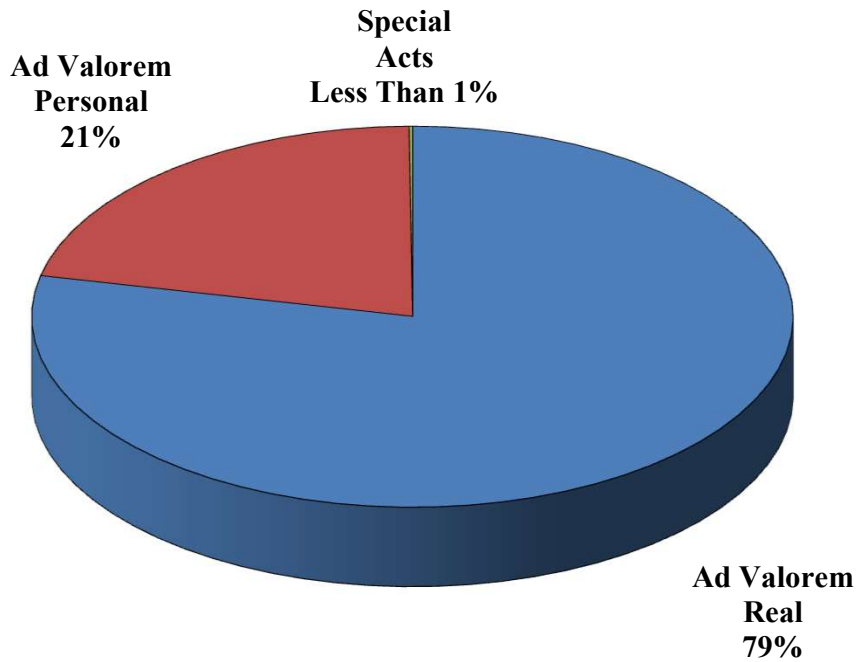
Respectfully submitted,



**Jonathan Greene**  
City Manager

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Computation of Tentative 2023 City Tax Base**

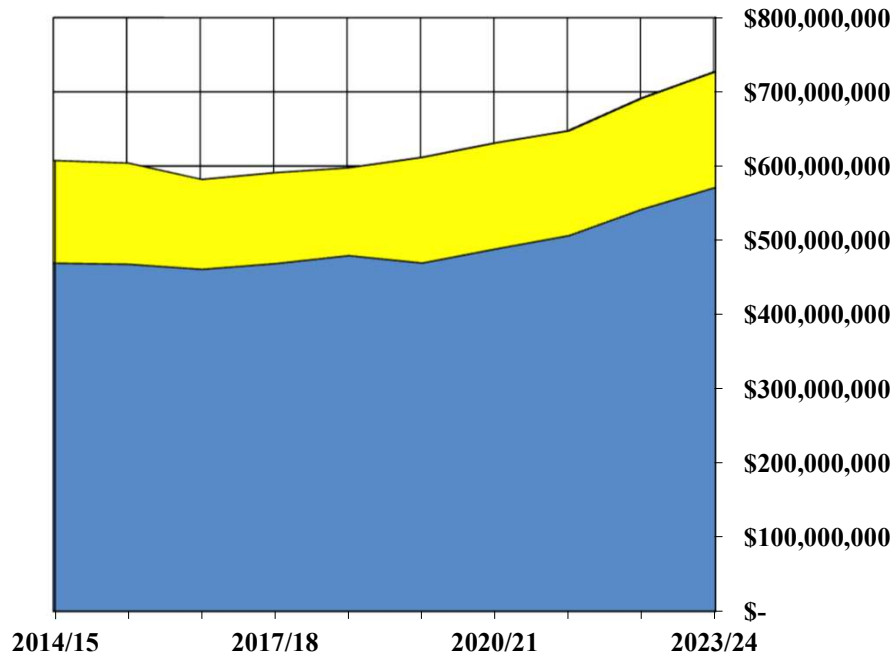
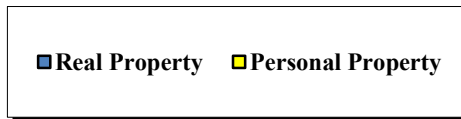
<b>Ad Valorem Taxable Value :</b>		
Real Property	\$ 570,999,371	
Personal Property	155,909,439	\$ 726,908,810
<b>Obsolete Property Rehabilitation Act - Frozen</b>		275,610
<b>Neighborhood Enterprise Zone</b>		296,596
<b>Industrial Facilities Tax - New</b>	1,030,316	
	50%	515,158
<b>Land Bank Authority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



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

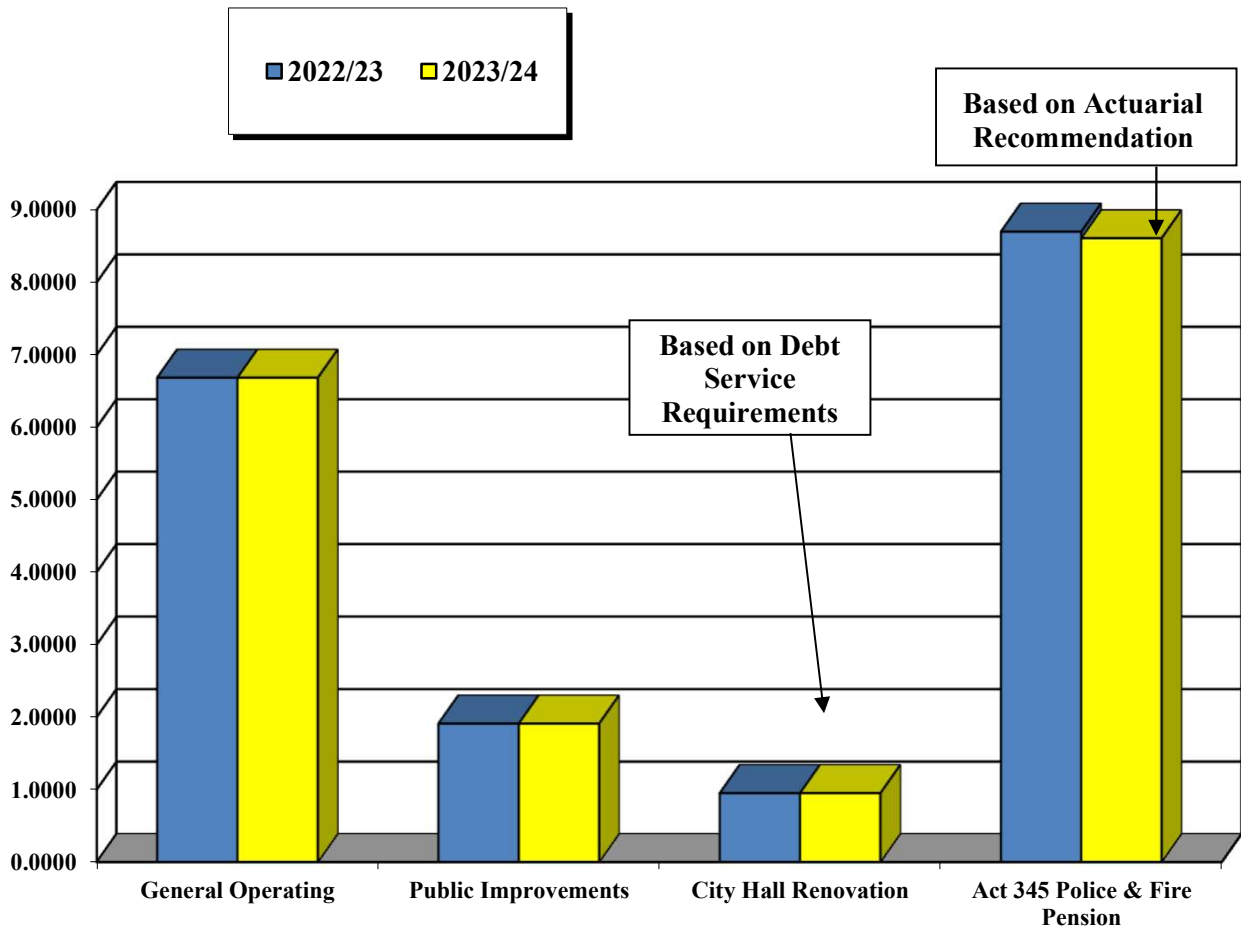
**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Ad Valorem Taxable Values**  
**Ten Year Trends**

<b>Fiscal Year</b>	<b>Real Property</b>	<b>Personal Property</b>	<b>Total (1)</b>	<b>% Change</b>
2014/15	468,803,456	138,432,300	\$607,235,756	-2.99%
2015/16	467,344,160	136,449,200	603,793,360	-0.57%
2016/17	460,485,394	121,253,800	581,739,194	-3.65%
2017/18	468,201,989	122,673,195	590,875,184	1.57%
2018/19	478,965,972	118,474,471	597,440,443	1.11%
2019/20	468,968,511	142,452,700	611,421,211	2.34%
2020/21	487,949,558	142,981,000	630,930,558	3.19%
2021/22	505,998,053	141,316,700	647,314,753	2.60%
2022/23	541,605,653	149,676,128	691,281,781	6.79%
2023/24	570,999,371	155,909,439	726,908,810	5.15%



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

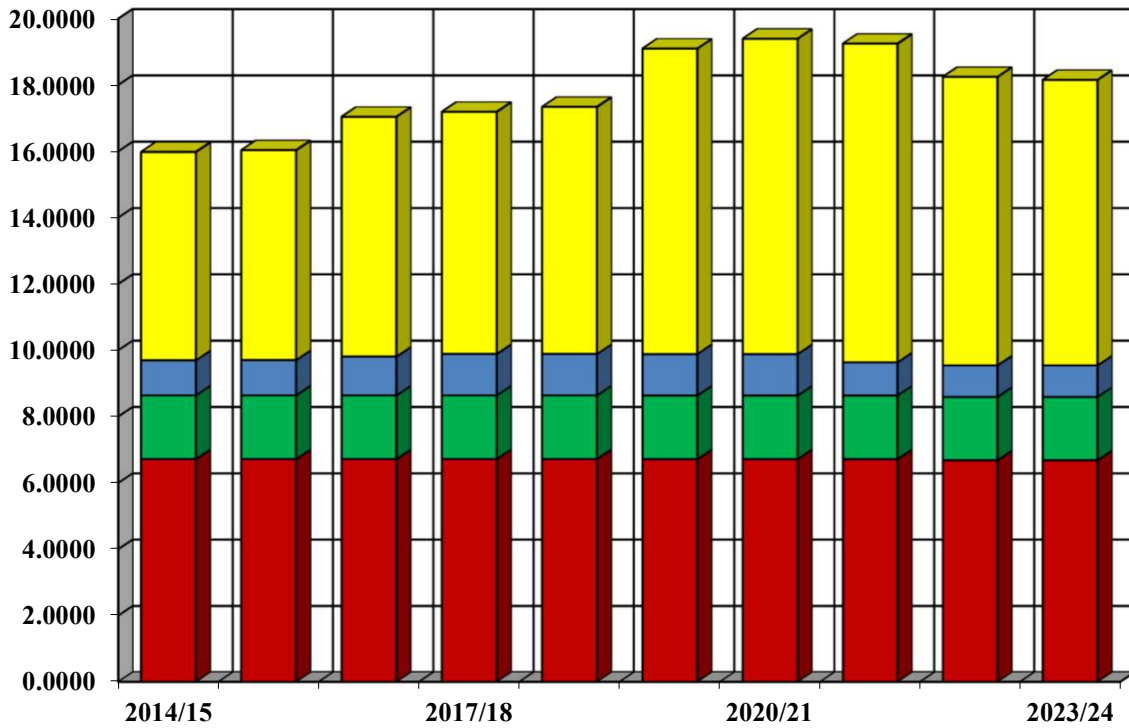
<u>Purpose of Millage</u>	<u>Millage Rates</u>		<u>Change</u>	
	<u>2022/23</u>	<u>2023/24</u>	<u>Mills</u>	<u>Percent</u>
General Operating	6.6828	6.6828	+ 0.0000	0.00%
Public Improvements	1.9092	1.9092	+ 0.0000	0.00%
City Hall Debt	0.9500	0.9500	+ 0.0000	0.00%
Act 345 Police & Fire Pension	8.7000	8.6081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





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

<b>Fiscal Year</b>	<b>General Operating</b>	<b>Public Improvement</b>	<b>Act 345 Police &amp; Fire Pension</b>	<b>City Hall Debt</b>	<b>Total</b>
2014/15	6.7192	1.9197	6.2800	1.0600	15.9789
2015/16	6.7192	1.9197	6.3300	1.0640	16.0329
2016/17	6.7192	1.9197	7.2300	1.1700	17.0389
2017/18	6.7192	1.9197	7.3000	1.2500	17.1889
2018/19	6.7192	1.9197	7.4500	1.2500	17.3389
2019/20	6.7158	1.9187	9.2100	1.2500	19.0945
2020/21	6.7158	1.9187	9.5100	1.2500	19.3945
2021/22	6.7158	1.9187	9.6100	1.0000	19.2445
2022/23	6.6828	1.9092	8.7000	0.9500	18.2420
2023/24	6.6828	1.9092	8.6081	0.9500	18.1501



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

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# **Budget Resolutions**

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# General Fund

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

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## **(101) General Fund**

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

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

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

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

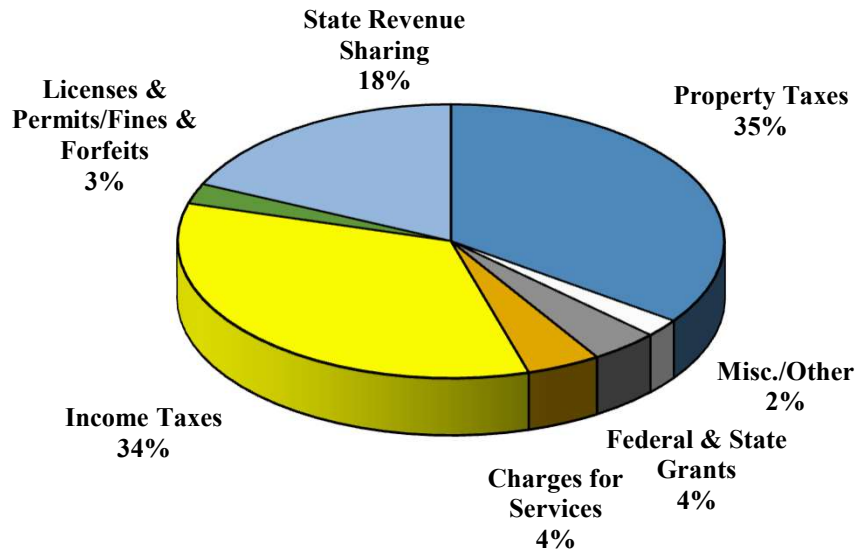
- |  |  |
|--|--|
| 1. City Council                              | 12. Administrative Hearings Bureau             |
| 2. City Manager                              | 13. Police                                     |
| 3. Finance                                   | 14. Fire                             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

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

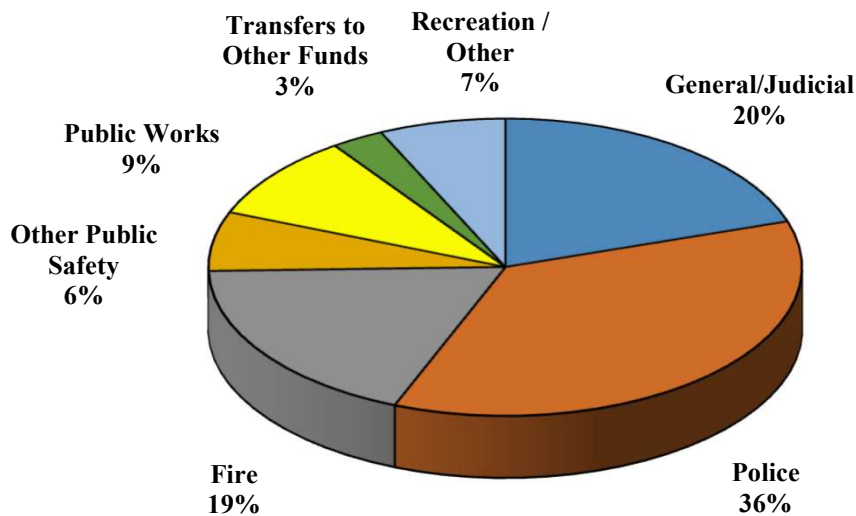
**City of Jackson  
Fiscal Year 2023/24 Proposed  
Budget General Fund**

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**Revenues**



**Expenditures**



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

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<b>Revenues:</b>						
Property Taxes	10,169,696	10,493,602	10,423,356	10,439,532	11,015,617	0
Income Taxes	9,218,674	11,252,147	10,500,000	10,500,000	10,750,000	0
Licenses And Permits	373,098	418,413	367,025	373,562	368,015	0
Federal Grants	1,163,992	930,514	1,346,427	947,291	1,267,483	0
State Grants	3,797	103,966	3,185	4,021	5,414	0
State Revenue Sharing	5,081,835	5,367,340	5,028,914	5,417,959	5,732,948	0
Charges For Services	1,192,200	1,183,470	1,294,072	1,248,210	1,378,957	0
Fines And Forfeits	441,683	278,458	377,094	466,500	390,611	0
Investment Income	72,116	95,218	115,000	200,000	150,000	0
Contributions From Other Funds	113,522	53,346	120,000	125,000	101,000	0
Miscellaneous	1,746,689	593,972	237,823	349,201	424,195	0
<b>General Fund Revenues</b>	<b>29,577,302</b>	<b>30,770,446</b>	<b>29,812,896</b>	<b>30,071,276</b>	<b>31,584,240</b>	<b>0</b>
<b>Expenditures:</b>						
General Government	4,680,430	4,883,595	6,085,408	6,108,038	6,311,721	0
Judicial	92,505	123,460	199,201	303,436	190,318	0
Public Safety	16,728,174	18,678,757	19,290,274	19,289,563	19,802,557	0
Public Works	2,023,586	2,213,047	2,658,647	2,998,433	2,995,066	0
Recreation & Culture	1,108,702	1,361,791	1,561,502	1,597,982	1,837,145	0
Community Enrichment & Development	399,465	429,910	367,374	375,967	399,705	0
Contributions to Other Funds	1,187,037	558,012	293,429	1,778,829	932,133	0
<b>General Fund Expenses</b>	<b>26,219,899</b>	<b>28,248,572</b>	<b>30,455,835</b>	<b>32,452,248</b>	<b>32,468,645</b>	<b>0</b>
<b>Revenues Over (Under)</b>						
<b>Expenditures</b>	<b>3,357,403</b>	<b>2,521,874</b>	<b>(642,939)</b>	<b>(2,380,972)</b>	<b>(884,405)</b>	<b>0</b>
<b>Fund Balance - Beginning of Year</b>	<b>5,695,938</b>	<b>9,053,341</b>	<b>11,575,215</b>	<b>11,575,215</b>	<b>9,194,243</b>	<b>9,194,243</b>
<b>Fund Balance - End of Year</b>	<b>9,053,341</b>	<b>11,575,215</b>	<b>10,932,276</b>	<b>9,194,243</b>	<b>8,309,838</b>	<b>9,194,243</b>
<b>ADD:</b>						
<b>Budget Stabilization Fund</b>	<b>1,603,500</b>	<b>1,603,500</b>	<b>1,603,500</b>	<b>1,603,500</b>	<b>1,603,500</b>	<b>1,603,500</b>
<b>Total Available Surplus For General Fund Operations</b>	<b>10,656,841</b>	<b>13,178,715</b>	<b>12,535,776</b>	<b>10,797,743</b>	<b>9,913,338</b>	<b>10,797,743</b>
<b>As a Percent of G/F Expenditures/Transfers</b>	<b>40.64%</b>	<b>46.65%</b>	<b>41.16%</b>	<b>33.27%</b>	<b>30.53%</b>	<b>#DIV/0!</b>



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

<b>Account Description</b>	<b>2020/21 Actual</b>	<b>2021/22 Actual</b>	<b>2022/23 Budget</b>	<b>2022/23 Projected</b>	<b>2023/24 Proposed</b>	<b>2023/24 Adopted</b>
<b><u>No Department:</u></b>						
101-000-000-402.000 Current Property Taxes	3,867,448	3,960,671	4,125,000	4,150,000	4,435,000	
101-000-000-402.345 Property Taxes-Act 345	5,481,991	5,670,364	5,467,356	5,425,000	5,714,617	
101-000-000-432.000 Payments In Lieu Of Taxes	38,641	51,259	41,000	50,000	50,000	
101-000-000-432.425 Act 425-Ashton Ridge	976	0	0	0	0	
101-000-000-438.000 Income Taxes-Corp./Individ.	9,217,674	11,252,147	10,500,000	10,500,000	10,750,000	
101-000-000-439.001 Marihuana Excise tax	1,000	56,453	1,000	50,000	50,000	
101-000-000-441.000 Loc. Com. Stab. Share Tax	206,668	224,243	200,000	200,000	200,000	
101-000-000-441.345 Loc. Com. Stab. Share Tax-345	179,682	198,690	180,000	198,532	195,000	
101-000-000-445.001 Property Taxes-Penalties/Int.	125,681	113,411	125,000	125,000	125,000	
101-000-000-528.574 Other Federal Grants-CRLGG	1,150,451	0	0	0	0	
101-000-000-572.000 St. Shared Rev.-Liq. Licenses	34,199	39,300	39,000	39,000	39,000	
101-000-000-574.000 St. Shared Rev.-Sales Tax	3,273,443	3,461,910	2,998,269	3,410,702	3,420,760	
101-000-000-574.001 St. Shared Rev.-Sales Tax (CVTRS)	1,774,193	1,809,677	1,990,645	1,918,257	2,090,177	
101-000-000-574.001 St. Shared Rev.-Sales Tax (Pub Serv)	0	0	0	0	133,011	
101-000-000-618.000 Admin.Fee-Tax Collections	266,176	272,911	282,000	290,000	295,000	
101-000-000-618.216 Admin.Fee-Homesteads	2,431	2,053	3,000	1,000	1,000	
101-000-000-661.000 Ordinance Fines & Costs	78,792	76,228	75,000	75,000	75,000	
101-000-000-664.000 Interest	32,600	56,349	80,000	200,000	150,000	
101-000-000-687.676 Refunds & Rebates-W/Comp	624,780	0	0	0	0	
101-000-000-687.677 Refunds & Rebates-Healthcare	571,685	0	0	0	0	
101-000-000-699.102 Cont.-Budget Stabilization Fd.	20,101	4,777	25,000	20,000	20,000	
101-000-000-699.703 Cont.-Co. & School T/C Fd.	67,439	18,020	65,000	75,000	50,000	
	<b>27,016,051</b>	<b>27,268,463</b>	<b>26,197,270</b>	<b>26,727,491</b>	<b>27,793,565</b>	<b>0</b>
<b><u>City Council:</u></b>						
101-101-000-626.101 Charges For Goods/Serv.-Marriages	0	0	25	25	25	
	<b>0</b>	<b>0</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>0</b>
<b><u>Finance:</u></b>						
101-191-000-676.731 Admin Charges - ERS Pension	12,500	12,500	12,500	12,500	12,500	
101-191-000-676.734 Admin Charges - P/F 345 Pens.	25,000	25,000	25,000	25,000	25,000	
	<b>37,500</b>	<b>37,500</b>	<b>37,500</b>	<b>37,500</b>	<b>37,500</b>	<b>0</b>
<b><u>City Clerk:</u></b>						
101-215-000-476.000 Business Licenses/Permits	6,228	24,689	15,000	16,050	15,000	
101-215-000-477.000 Cable TV Franchise Fee	346,718	335,132	330,000	330,000	330,000	
101-215-000-667.003 Com. Twr.- Nextel	35,567	38,869	35,000	35,000	35,000	
	<b>388,513</b>	<b>398,690</b>	<b>380,000</b>	<b>381,050</b>	<b>380,000</b>	<b>0</b>
<b><u>Mgt. Information Services</u></b>						
101-228-000-626.000 Charges For Goods/Service	0	41	0	0	0	
	<b>0</b>	<b>41</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>City Treasurer:</u></b>						
101-253-000-688.000 Miscellaneous	1,456	1,070	1,500	1,000	1,000	
	<b>1,456</b>	<b>1,070</b>	<b>1,500</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>
<b><u>City Clerk-Elections:</u></b>						
101-262-000-626.000 Charges For Goods/Service	48,332	4,000	0	0	34,750	
	<b>48,332</b>	<b>4,000</b>	<b>0</b>	<b>0</b>	<b>34,750</b>	<b>0</b>
<b><u>City Hall And Grounds:</u></b>						
101-265-000-667.000 Rents And Royalties	3,948	0	0	0	0	
	<b>3,948</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<b><u>City Attorney:</u></b>						
101-266-000-582.001 Cont. - District Court	417	407	500	500	500	
101-266-000-699.286 Cont.-CDBG Fund (Code Enf.)	21,589	24,162	25,000	25,000	25,000	
	<u>22,006</u>	<u>24,569</u>	<u>25,500</u>	<u>25,500</u>	<u>25,500</u>	<u>0</u>
<b><u>Personnel:</u></b>						
101-270-000-528.279 Federal Grant - ARPA (SLFRF)	0	0	300,000	0	0	
	<u>0</u>	<u>0</u>	<u>300,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>Unallocated:</u></b>						
101-278-000-649.000 Auction	96	0	100	0	100	
101-278-000-673.010 Sale of F/A - Locomotive	5,000	5,000	5,000	40,000	0	
101-278-000-675.000 Donations-Private Sources	0	7,057	0	0	0	
101-278-000-675.042 Donations-Consumers (Neigh.Unite)	3,000	0	0	0	0	
101-278-000-676.296 Admin.Charge-Rec. Act.	14,447	12,345	15,000	12,500	12,500	
101-278-000-676.518 Admin.Charge-Park. Assmt.	13,017	7,892	0	8,000	8,000	
101-278-000-676.519 Admin.Charge-Cooper/Francis Pk. D	3,508	3,461	2,800	3,500	2,800	
101-278-000-676.590 Admin.Charge-Sewer Fund	214,338	191,665	225,000	200,000	200,000	
101-278-000-676.591 Admin.Charge-Water Fund	304,916	267,628	320,000	300,000	300,000	
101-278-000-676.642 Admin.Charge-Eng. Admin.Fd.	23,756	25,537	26,000	26,000	26,000	
101-278-000-676.661 Admin.Charge-Motor Pool	21,625	20,156	23,000	23,000	23,000	
101-278-000-676.676 Admin.Charge-Work. Comp.	2,544	13,744	2,600	10,000	7,500	
101-278-000-676.677 Admin.Charge-Self-Insured Health	53,749	60,009	57,500	57,500	57,500	
101-278-000-688.000 Miscellaneous	44,778	48,518	50,000	65,000	50,000	
	<u>704,774</u>	<u>663,012</u>	<u>727,000</u>	<u>745,500</u>	<u>687,400</u>	<u>0</u>
<b><u>Administrative Hearings Bureau:</u></b>						
101-299-000-626.299 Judicial Services-AHB	9,883	24,790	10,000	30,000	20,000	
101-299-000-655.001 Admin. Hearing Fines	271,359	59,749	200,000	235,000	200,000	
101-299-000-655.002 Admin. Hearing Costs	90,288	140,332	100,000	150,000	110,000	
	<u>371,530</u>	<u>224,871</u>	<u>310,000</u>	<u>415,000</u>	<u>330,000</u>	<u>0</u>
<b><u>Police Department:</u></b>						
101-301-000-492.000 Bicycle	20	5	25	12	15	
101-301-000-501.005 Federal - BVP	3,772	0	1,875	6,034	4,763	
101-301-000-528.279 ARPA Funds	0	6,044	656,040	232,264	1,204,311	
101-301-000-582.002 Contribution Evidence - County	12,000	12,000	12,000	12,000	12,000	
101-301-000-626.003 Charg/Serv.-PA 237 Fee	1,360	1,850	1,680	2,200	2,208	
101-301-000-626.004 Charg/Serv.-Finger Print	3,770	2,522	2,760	2,300	2,100	
101-301-000-629.000 Parking Fines	1,245	2,149	2,094	6,500	5,611	
101-301-000-634.000 Officers Extra Duty	2,362	61,410	67,754	49,458	118,740	
101-301-000-649.000 Auction Proceeds	15,100	40,830	54,960	18,000	18,000	
101-301-000-684.000 Other Revenue	14,877	18,524	19,508	21,200	21,904	
101-301-000-688.000 Miscellaneous	2,723	1,245	1,450	1,600	71,759	
101-301-000-688.001 Miscellaneous - False Alarms	6,810	6,409	9,380	9,600	9,975	
101-301-000-698.000 Insurance Refund	25,424	572	18,500	25,111	18,500	
	<u>89,463</u>	<u>153,560</u>	<u>848,026</u>	<u>386,279</u>	<u>1,489,886</u>	<u>0</u>
<b><u>JCCAE Grant:</u></b>						
<b><u>2020/21:</u></b>						
101-311-221-501.000 Federal Grant	9,769	10,292	0	4,256	0	
<b><u>2022/23:</u></b>						
101-311-223-501.000 Federal Grant	0	0	18,568	13,926	4,642	
	<u>9,769</u>	<u>10,292</u>	<u>18,568</u>	<u>18,182</u>	<u>4,642</u>	<u>0</u>

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

<b>Account Description</b>	<b>2020/21 Actual</b>	<b>2021/22 Actual</b>	<b>2022/23 Budget</b>	<b>2022/23 Projected</b>	<b>2023/24 Proposed</b>	<b>2023/24 Adopted</b>
<b><u>Consortium Training:</u></b>						
101-320-000-626.000 Charges For Goods/Service	500	1,900	1,000	1,500	1,500	
101-320-000-674.001 Contribution - Other Police 302	8,540	19,239	21,000	18,175	18,720	
	<b>9,040</b>	<b>21,139</b>	<b>22,000</b>	<b>19,675</b>	<b>20,220</b>	<b>0</b>
<b><u>In-Service Training:</u></b>						
101-321-000-539.000 State Grant	3,797	3,966	3,185	4,021	5,414	
	<b>3,797</b>	<b>3,966</b>	<b>3,185</b>	<b>4,021</b>	<b>5,414</b>	<b>0</b>
<b><u>Fire Suppression:</u></b>						
101-340-000-491.005 Inspections And Permits	11,272	10,952	12,000	12,500	12,000	
101-340-000-501.340 FEMA Fire Asst. Prog.	0	174,091	0	0	53,767	
101-340-000-528.279 ARPA Funds	0	740,087	369,944	690,811	0	
101-340-000-626.000 Charges for Services	1,099	198	135	2,376	1,165	
101-340-000-626.340 Charges for Services - HAZMAT	0	3,061	2,500	0	2,500	
101-340-000-626.591 Charges for Serv.-Water (Hydrant)	67,500	67,500	67,500	67,500	67,500	
101-340-000-649.000 Auction Proceeds	0	0	0	6,855	5,000	
101-340-000-688.000 Miscellaneous	0	2,098	2,925	21,522	106,237	
101-340-000-698.000 Insurance Refund	765	49,271	5,000	2,588	5,000	
	<b>80,636</b>	<b>1,047,258</b>	<b>460,004</b>	<b>804,152</b>	<b>253,169</b>	<b>0</b>
<b><u>Street Lighting:</u></b>						
101-450-000-688.000 Miscellaneous	17,758	3,474	1,000	1,000	1,000	
	<b>17,758</b>	<b>3,474</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>
<b><u>Weed Control:</u></b>						
101-455-000-643.000 Weed Control	61,921	65,492	103,918	92,951	96,269	
	<b>61,921</b>	<b>65,492</b>	<b>103,918</b>	<b>92,951</b>	<b>96,269</b>	<b>0</b>
<b><u>Cemeteries:</u></b>						
101-567-000-600.000 Charg/Services-Fees	800	4,400	0	0	0	
101-567-000-633.001 Foundations	24,790	24,755	20,000	20,000	20,000	
101-567-000-633.002 Burials	122,869	139,409	120,000	120,000	120,000	
101-567-000-673.001 Sale of Land	18,492	18,216	20,000	18,500	18,500	
101-567-000-688.000 Miscellaneous	16,400	12,694	12,000	10,000	1,000	
101-567-000-699.151 Cont.-Cem.Perp.Maint.Fund	4,393	6,387	5,000	5,000	6,000	
	<b>187,744</b>	<b>205,861</b>	<b>177,000</b>	<b>173,500</b>	<b>165,500</b>	<b>0</b>
<b><u>Tax Property Maintenance:</u></b>						
101-571-000-642.000 Charg/Services-Sales	58,570	27,746	0	6,500	0	
101-571-000-673.000 Sale of Fixed Assets	247,905	310,271	0	31,650	0	
	<b>306,475</b>	<b>338,017</b>	<b>0</b>	<b>38,150</b>	<b>0</b>	<b>0</b>
<b><u>Planning:</u></b>						
101-701-000-476.001 Marijuana Licenses & Permits	0	30,911	0	0	0	
101-701-000-491.008 Zoning	8,860	16,723	10,000	15,000	11,000	
101-701-000-688.000 Miscellaneous	0	10	0	0	0	
	<b>8,860</b>	<b>47,644</b>	<b>10,000</b>	<b>15,000</b>	<b>11,000</b>	<b>0</b>
<b><u>Economic Development:</u></b>						
101-728-000-539.009 State Grant-MEDC	0	100,000	0	0	0	
101-728-000-626.590 Charg/Services-Sewer Fund	43,313	54,975	66,200	66,200	73,700	
101-728-000-626.591 Charg/Services-Water Fund	43,313	54,975	66,200	66,200	73,700	
101-728-000-688.000 Miscellaneous	121,044	0	3,000	0	0	
	<b>207,670</b>	<b>209,950</b>	<b>135,400</b>	<b>132,400</b>	<b>147,400</b>	<b>0</b>

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

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

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

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

Continued

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

<b>Function Department</b>	<b>2020/21 Actual</b>	<b>2021/22 Actual</b>	<b>2022/23 Budget</b>	<b>2022/23 Projected</b>	<b>2023/24 Proposed</b>	<b>2023/24 Adopted</b>
<b><u>Recreation &amp; Culture:</u></b>						
101-752 Parks, Rec. & Grounds Admin.	299,786	287,985	305,867	306,867	321,986	<b>0</b>
101-758 Lt. Nixon Memorial Park	13,748	69,717	100,476	130,229	137,729	<b>0</b>
101-771 Parks and Facilities Maint.	619,512	742,903	836,134	850,475	910,352	<b>0</b>
101-803 Historical District	9,729	10,891	12,790	13,500	14,440	<b>0</b>
101-806 Diversity, Equity & Inclusion	165,927	250,295	306,235	296,911	452,638	<b>0</b>
	<b>1,108,702</b>	<b>1,361,791</b>	<b>1,561,502</b>	<b>1,597,982</b>	<b>1,837,145</b>	<b>0</b>
<b><u>Contributions to Other Funds</u></b>						
101-965 Contributions to Other Funds	1,187,037	558,012	293,429	1,778,829	932,133	<b>0</b>
<b>Total Expenditures</b>	<b>26,219,899</b>	<b>28,248,572</b>	<b>30,455,835</b>	<b>32,452,248</b>	<b>32,468,645</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

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

**Personnel Schedule**

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

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

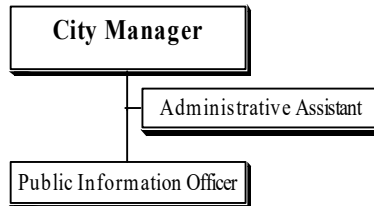


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**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Personnel Schedule**

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: City Manager</i>					
<i>Fund-Activity: 101-172</i>					
010		Public Information Officer	1		76,069
010		Administrative Asst. to the City Manager	1		72,435
MGR		City Manager	1		159,117
<b>Activity Total</b>			<b>3</b>		<b>307,621</b>

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



**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

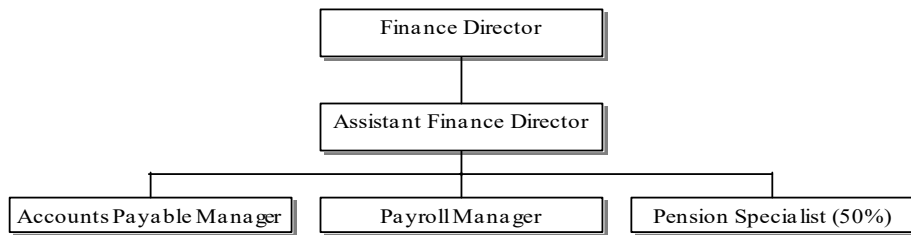
**Fund 101 General Fund**  
**Dept 172 City Manager**

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Finance</i>				
<i>Fund-Activity: 101-191</i>				
017	Assistant Finance Director	1		91,643
020	Finance Director	1		128,613
308	Payroll Manager	1		61,547
308	Pension Specialist	1		61,547
308	Accounts Payable Manager	1		46,942
<b>Activity Total</b>		<b>5</b>		<b>390,292</b>
<b>Less:</b>	Allocation of 50% Pension Specialist/Eng. Admin. to Fund 642			<b>-30,774</b>
				<b>359,518</b>

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



**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

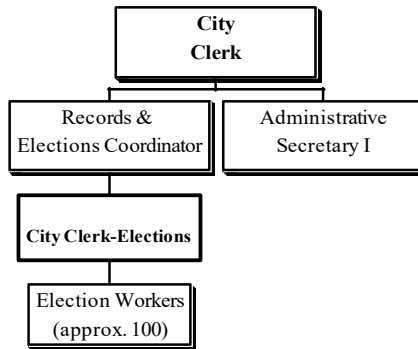
**Fund 101 General Fund**  
**Dept 191 Finance**

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed**  
**Budget**  
**Personnel Schedule**

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: City Clerk</i>					
<i>Fund-Activity: 101-215</i>					
004		Administrative Secretary I	1		52,447
010		Records & Elections Coordinator	1		78,669
CLK		City Clerk	1		109,153
			3		240,269
<b>Less:</b> Allocation to 101-262 (30%)					-23,601
<b>Activity Total</b>					216,668

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



**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

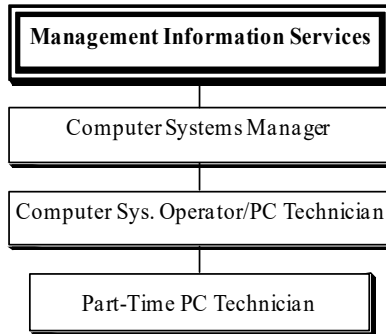
**Fund 101 General Fund**  
**Dept 215 City Clerk**

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<b>Personal Services:</b>						
101-215-000-703.000 Salaries and Wages	190,327	187,930	208,290	208,290	216,668	
101-215-000-708.000 Unemployment	15	108	105	110	30	
101-215-000-709.000 Employers FICA	14,885	15,030	15,935	15,935	16,575	
101-215-000-715.000 Pension-General	22,522	23,037	25,558	25,558	23,855	
101-215-000-716.000 Pension-MERS DC	7,025	7,189	8,335	8,335	8,667	
101-215-000-716.001 Retirement-Contractual	8,703	8,999	9,945	9,945	8,909	
101-215-000-718.000 Health Insurance	20,549	17,305	18,811	18,900	19,034	
101-215-000-723.000 Health Ins.-MERS HSA	4,953	4,703	6,245	6,245	6,415	
101-215-000-724.000 Workers Compensation	66	66	136	350	317	
101-215-000-725.000 Other Fringe Benefits	1,791	1,760	3,941	3,750	3,981	
	<u>270,836</u>	<u>266,127</u>	<u>297,301</u>	<u>297,418</u>	<u>304,451</u>	<u>0</u>
<b>Material and Supplies:</b>						
101-215-000-752.000 Office Supplies	1,407	1,283	4,000	4,000	4,250	
101-215-000-791.000 Publications	1,734	0	1,500	1,000	1,500	
	<u>3,141</u>	<u>1,283</u>	<u>5,500</u>	<u>5,000</u>	<u>5,750</u>	<u>0</u>
<b>Contractual and Other:</b>						
101-215-000-818.000 Contractual Services	9,552	5,783	11,000	10,000	10,000	
101-215-000-853.000 Telephone	3,515	3,725	3,500	3,750	3,750	
101-215-000-861.000 Auto Allowance	2,400	2,400	2,400	2,400	2,400	
101-215-000-900.000 Printing & Publishing	5,140	3,245	6,750	6,000	6,750	
101-215-000-908.002 Residency Allowance	3,600	3,600	3,600	3,600	3,600	
101-215-000-910.000 Education & Training	0	500	500	500	500	
101-215-000-913.000 Travel	0	0	50	50	3,250	
101-215-000-915.000 Memberships & Dues	0	0	300	300	300	
101-215-000-931.002 Office Equipment Maintenance	722	655	500	500	500	
	<u>24,929</u>	<u>19,908</u>	<u>28,600</u>	<u>27,100</u>	<u>31,050</u>	<u>0</u>
<b>Capital Outlay:</b>						
101-215-000-980.001 Office Equipment	0	50	0	0	3,000	
	<u>0</u>	<u>50</u>	<u>0</u>	<u>0</u>	<u>3,000</u>	<u>0</u>
<b>City Clerk</b>	<b><u>298,906</u></b>	<b><u>287,368</u></b>	<b><u>331,401</u></b>	<b><u>329,518</u></b>	<b><u>344,251</u></b>	<b><u>0</u></b>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Personnel Schedule**

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: Management Information Services</i>					
<i>Fund-Activity: 101-228</i>					
306		Comp.Sys. Oper./PC Tech.	1		59,181
012		Computer Systems Manager	1		89,024
PT		PC Technician (Currently Vacant)		1	15,000
			<b>2</b>	<b>1</b>	<b>163,205</b>

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





**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Personnel Schedule**

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: Purchasing</i>					
<i>Fund-Activity: 101-233</i>					
010		Purchasing Coordinator	1		<b>81,537</b>
		<b>Activity Total</b>	<b>1</b>		<b>81,537</b>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

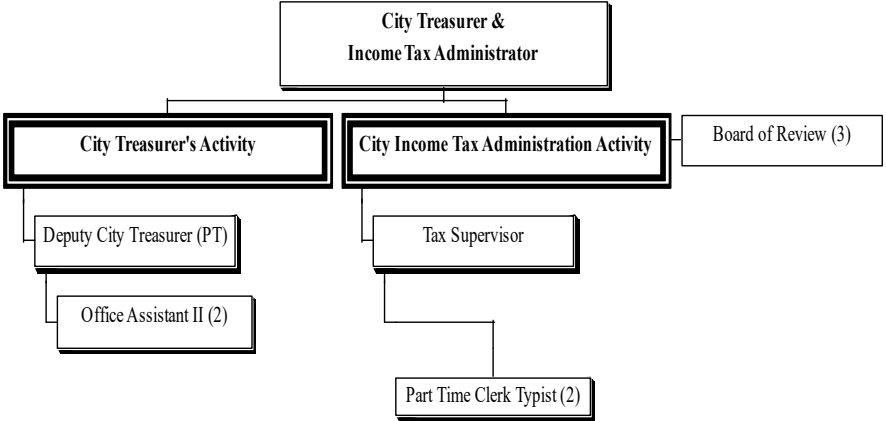
**Fund 101 General Fund**  
**Dept 233 Purchasing**

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Personnel Schedule**

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: City Treasurer</i>					
<i>Fund-Activity: 101-253</i>					
305		Office Assistant II	2		111,957
ELEC		City Treasurer	1		99,175
PT		Deputy City Treasurer		1	81,750
<b>Activity Total</b>			<b>3</b>	<b>1</b>	<b>292,882</b>

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



**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

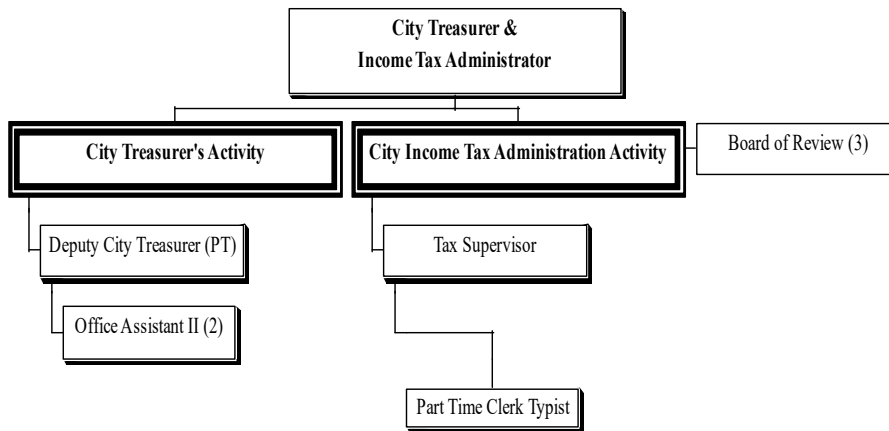
**Fund 101 General Fund**  
**Dept 253 City Treasurer**

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<b>Personal Services:</b>						
101-253-000-703.000 Salaries and Wages	195,139	201,286	211,400	208,000	211,132	
101-253-000-707.000 Wages-Temporary	65,708	74,224	83,600	76,000	81,750	
101-253-000-708.000 Unemployment	-438	-110	117	0	44	
101-253-000-709.000 Employers FICA	18,830	20,269	22,600	22,000	22,405	
101-253-000-715.000 Pension-General	23,755	25,109	26,000	24,000	23,246	
101-253-000-716.000 Pension-MERS DC	3,734	3,729	3,000	3,733	3,967	
101-253-000-718.000 Health Insurance	34,456	38,384	39,300	38,500	39,960	
101-253-000-723.000 Health - MERS HSA	1,850	1,850	1,850	1,850	1,950	
101-253-000-724.000 Workers Compensation	332	358	382	600	554	
101-253-000-725.000 Other Fringe Benefits	2,537	2,700	4,555	2,800	4,553	
	<u>345,903</u>	<u>367,799</u>	<u>392,804</u>	<u>377,483</u>	<u>389,561</u>	<u>0</u>
<b>Material and Supplies:</b>						
101-253-000-752.000 Office Supplies	1,390	3,131	5,500	3,500	5,500	
101-253-000-791.000 Publications	0	0	500	250	350	
	<u>1,390</u>	<u>3,131</u>	<u>6,000</u>	<u>3,750</u>	<u>5,850</u>	<u>0</u>
<b>Contractual and Other:</b>						
101-253-000-818.000 Contractual Service	769	822	1,500	1,250	1,500	
101-253-000-853.000 Telephone	1,763	1,925	2,000	2,000	2,000	
101-253-000-908.002 Residency Allowance	1,800	1,800	1,800	1,800	1,800	
101-253-000-910.000 Education & Training	33	0	1,000	500	1,000	
101-253-000-915.000 Memberships & Dues	75	75	250	100	250	
101-253-000-931.002 Office Equipment Maintenance	725	948	1,300	1,000	1,500	
101-253-000-933.000 Software Maintenance	2,490	2,572	4,000	4,000	4,000	
	<u>7,655</u>	<u>8,142</u>	<u>11,850</u>	<u>10,650</u>	<u>12,050</u>	<u>0</u>
<b>Capital Outlay:</b>						
101-253-000-980.001 Office Equipment	1,030	756	2,700	2,700	5,200	
	<u>1,030</u>	<u>756</u>	<u>2,700</u>	<u>2,700</u>	<u>5,200</u>	<u>0</u>
<b>City Treasurer</b>	<u><b>355,978</b></u>	<u><b>379,828</b></u>	<u><b>413,354</b></u>	<u><b>394,583</b></u>	<u><b>412,661</b></u>	<u><b>0</b></u>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: City Income Tax Administration</i>				
<i>Fund-Activity: 101-254</i>				
015	Tax Supervisor	1		102,232
PT	Part-Time Clerk-Typist		1	15,000
PT	Board of Review		3	750
<b>Activity Total</b>		<b>1</b>	<b>4</b>	<b>117,982</b>

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



**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

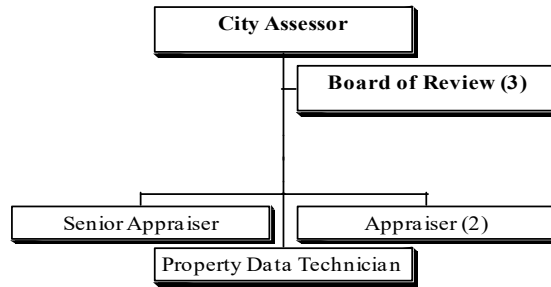
**Fund 101 General Fund**  
**Dept 254 City Income Tax Administration**

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Personnel Schedule**

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: City Assessor</i>					
<i>Fund-Activity: 101-257</i>					
008		Appraiser	2		105,507
010		Senior Appraiser	1		78,669
307		Property Data Technician	1		58,520
PT		Board of Review		3	1,800
<b>Activity Total</b>			<b>4</b>	<b>3</b>	<b>244,496</b>

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





**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

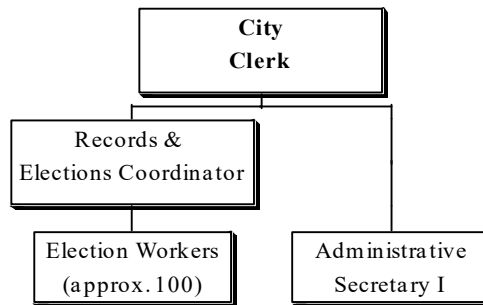
Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<b>Personal Services:</b>						
101-257-000-702.000 Termination Pay	0	20,461	0	0	0	
101-257-000-703.000 Salaries and Wages	256,523	278,567	351,756	201,261	242,696	
101-257-000-707.000 Wages-Temporary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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Personnel Schedule**

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: City Clerk-Elections</i>					
<i>Fund-Activity: 101-262</i>					
PT		Election Workers		*	<b>88,000</b>
					<b>88,000</b>
Add:		Records & Elections Coordinator from City Clerk 101-215 (30 %)			<b>23,601</b>
<b>Activity Total</b>					<b>111,601</b>

\* Includes Approximately 100 Positions On A Temporary Basis.

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



**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

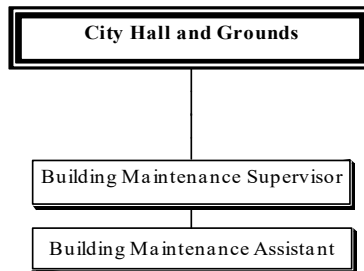
**Fund 101 General Fund**  
**Dept 262 City Clerk-Elections**

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: City Hall &amp; Grounds</i>				
<i>Fund-Activity: 101-265</i>				
009	Building Maintenance Assistant (33%)	1		20,331
010	Building Maintenance Supervisor (33%)	1		22,969
	<b>Activity Total</b>	<b>2</b>		<b>43,300</b>

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



**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

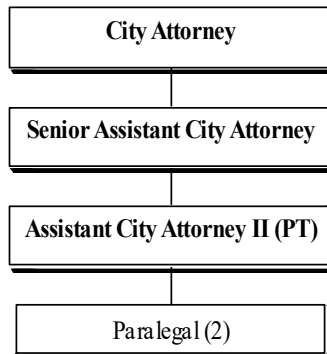
**Fund 101 General Fund**  
**Dept 265 City Hall & Grounds**

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Personnel Schedule**

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: City Attorney</i>					
<i>Fund-Activity: 101-266</i>					
009		Paralegal	2		146,986
017		Senior Assistant City Attorney	1		111,823
021		City Attorney	1		157,177
PT		Assistant City Attorney II (PT)		1	89,653
<b>Activity Total</b>			<b>4</b>	<b>1</b>	<b>505,639</b>
<b>Less: Paralegal to AHB</b>					<b>505,639</b>

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



**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

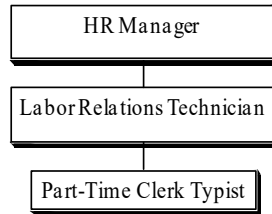
**Fund 101 General Fund**  
**Dept 266 City Attorney**

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Personnel Schedule**

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: Personnel</i>					
<i>Fund-Activity: 101-270</i>					
004		Labor Relations Technician	1		83,667
009		HR Manager	1		60,727
PT		Part-Time Clerk-Typist		1	15,660
<b>Activity Total</b>			<b>2</b>	<b>1</b>	<b>160,054</b>

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



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



**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

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

**Personnel Schedule**

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



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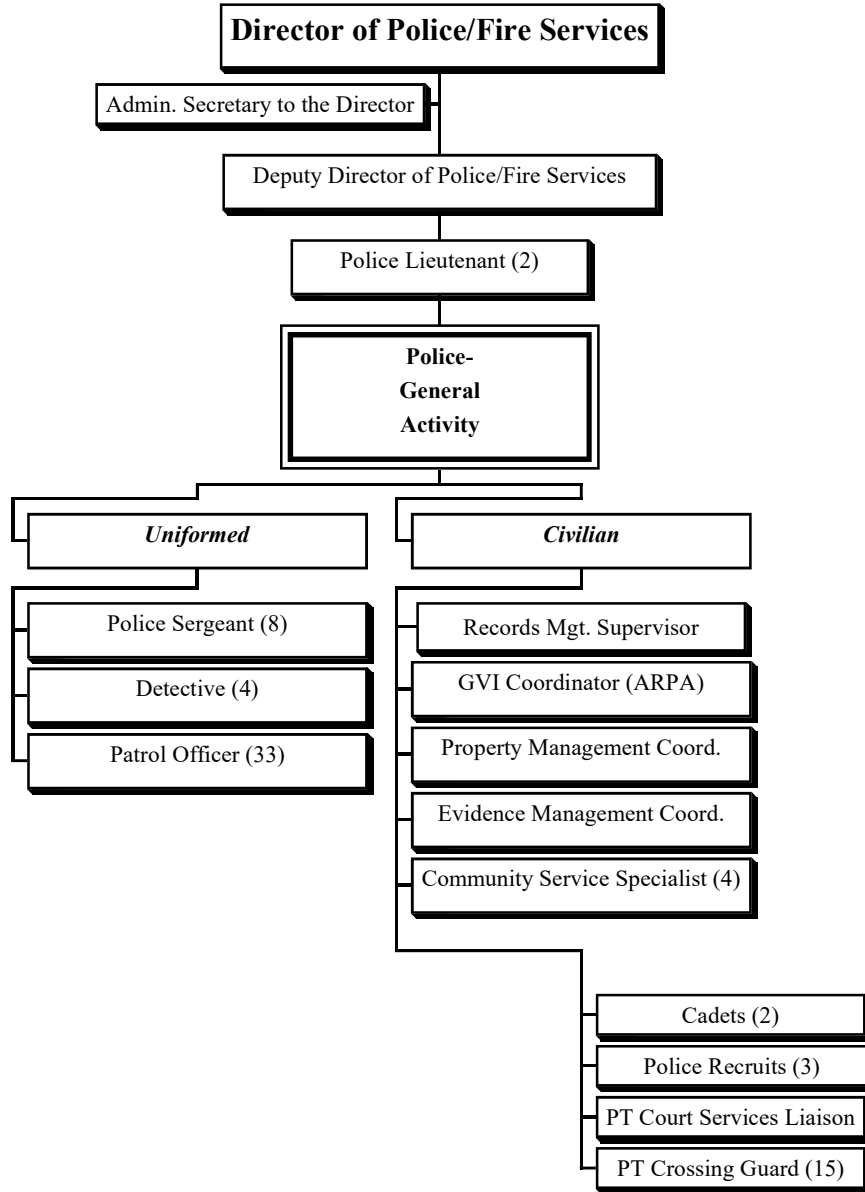
**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**General Fund**  
**Police Department Summary**

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

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



**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Police Department</i>				
<i>Fund-Activity: 101-301</i>				
008	GVI Coordinator (ARPA reimbursed)	1		68,581
008	Administrative Secretary to the Director	1		64,129
008	Evidence Mgt. Coordinator	1		66,316
008	Property Mgt. Coordinator	1		68,581
010	Records Management Supervisor	1		78,669
017	Deputy Director of Police and Fire Services	1		116,968
020	Director of Police and Fire Services	1		136,636
082	Patrol Officer	33		2,509,073
084	Detective	4		326,669
085	Police Sergeant	8		787,997
087	Police Lieutenant	2		208,055
306	Community Service Specialists	4		198,115
CAD	Cadets	2		48,208
REC	Police Recruits	3		33,156
PT	Part-Time School Crossing Guard		15	59,350
PT	Part-Time Court Services Liaison		1	48,275
<b>Activity Total</b>		<b>63</b>	<b>16</b>	<b>4,818,778</b>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<b>Personal Services:</b>						
101-301-000-702.000 Termination Pay	38,836	64,092	89,327	90,858	38,551	
101-301-000-703.000 Salaries and Wages	3,803,812	3,912,915	4,466,090	4,299,259	4,711,152	
101-301-000-707.000 Wages-Temporary	68,207	81,800	106,041	82,276	107,626	
101-301-000-708.000 Unemployment	312	2,287	3,081	3,050	880	
101-301-000-709.000 Employers FICA	88,723	97,598	118,486	115,733	128,045	
101-301-000-713.000 Overtime	168,913	317,586	344,196	271,954	253,641	
101-301-000-715.000 Pension-General	49,894	55,409	64,585	69,686	62,655	
101-301-000-715.734 Pension-Police/Fire 345	4,148,310	3,873,263	3,653,501	3,653,501	3,859,236	
101-301-000-716.000 Pension-MERS DC	56,351	68,021	79,990	68,690	79,948	
101-301-000-716.001 Retirement - Contractual	7,445	7,658	13,421	10,869	14,046	
101-301-000-718.000 Health Insurance	489,717	516,358	690,592	571,711	745,288	
101-301-000-723.000 Health Ins.-MERS HSA	75,062	84,348	95,400	98,879	94,915	
101-301-000-724.000 Workers Compensation	17,197	18,171	42,530	48,087	35,938	
101-301-000-725.000 Other Fringe Benefits	7,084	4,712	58,491	7,158	60,088	
	<u>9,019,863</u>	<u>9,104,218</u>	<u>9,825,731</u>	<u>9,391,711</u>	<u>10,192,009</u>	<u>0</u>
<b>Material and Supplies:</b>						
101-301-000-752.000 Office Supplies	2,593	8,039	16,503	13,874	12,775	
101-301-000-752.001 Data Processing Supplies	938	1,533	2,045	2,384	2,602	
101-301-000-757.000 Ammunition	12,147	16,538	21,066	12,549	39,220	
101-301-000-759.000 Gasoline	54,760	80,623	74,964	94,608	99,252	
101-301-000-762.000 Protective Clothing	0	0	45,640	51,497	39,809	
101-301-000-767.000 Uniform Allowance	35,148	51,958	42,879	35,893	37,762	
101-301-000-770.000 Miscellaneous Supplies	2,857	4,957	7,860	11,637	7,458	
101-301-000-772.000 Photography Supplies	9,696	5,409	9,809	7,641	12,498	
101-301-000-773.000 Laundry	746	740	767	880	767	
101-301-000-775.000 Medical Supplies	1,324	1,672	2,390	1,323	1,590	
101-301-000-776.000 Custodial Supplies	2,256	2,450	4,202	1,526	4,501	
101-301-000-778.000 Equipment Maint. Supplies	17,040	30,664	92,395	56,897	75,145	
101-301-000-791.000 Publications	329	516	3,690	257	3,550	
	<u>139,834</u>	<u>205,099</u>	<u>324,210</u>	<u>290,966</u>	<u>336,929</u>	<u>0</u>
<b>Contractual and Other:</b>						
101-301-000-818.000 Contractual Services	0	140,000	220,000	121,436	65,000	
101-301-000-820.000 Consultant Services	6,276	12,159	5,750	24,297	6,665	
101-301-000-830.000 Medical Services	7,689	8,944	15,051	18,346	18,352	
101-301-000-839.000 Special Investigations	2,376	2,452	3,120	3,150	3,224	
101-301-000-853.000 Telephone	33,674	34,342	34,956	36,206	35,869	
101-301-000-861.000 Auto Allowance	3,600	3,600	3,600	3,600	3,600	
101-301-000-900.000 Printing & Publishing	2,210	5,967	4,377	3,174	4,477	
101-301-000-908.001 Physical Agility Testing	22,400	22,980	37,010	23,030	37,470	
101-301-000-908.002 Residency Allowance	6,150	6,150	10,000	4,100	4,600	
101-301-000-908.004 Hiring Incentive	0	10,000	6,400	10,000	10,000	
101-301-000-910.000 Education & Training	42,874	69,409	89,033	48,892	88,933	
101-301-000-913.000 Travel	768	3,744	8,918	5,440	15,062	
101-301-000-915.000 Memberships & Dues	1,614	5,711	2,970	4,043	4,365	
101-301-000-924.000 Utilities	33,472	38,339	36,239	38,488	47,497	

Continued

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

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



**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

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

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

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2020/21 Actual</b>	<b>2021/22 Actual</b>	<b>2022/23 Budget</b>	<b>2022/23 Projected</b>	<b>2023/24 Proposed</b>	<b>2023/24 Adopted</b>
<b>Material and Supplies:</b>						
101-320-000-770.000 Miscellaneous Supplies	252	19	750	3,652	500	
	<u>252</u>	<u>19</u>	<u>750</u>	<u>3,652</u>	<u>500</u>	<u>0</u>
<b>Contractual and Other:</b>						
101-320-000-910.000 Education & Training	26,767	21,600	15,000	10,000	12,000	
	<u>26,767</u>	<u>21,600</u>	<u>15,000</u>	<u>10,000</u>	<u>12,000</u>	<u>0</u>
<b>Consortium Training</b>	<b><u>27,019</u></b>	<b><u>21,619</u></b>	<b><u>15,750</u></b>	<b><u>13,652</u></b>	<b><u>12,500</u></b>	<b><u>0</u></b>

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

<b>Account Description</b>	<b>2020/21 Actual</b>	<b>2021/22 Actual</b>	<b>2022/23 Budget</b>	<b>2022/23 Projected</b>	<b>2023/24 Proposed</b>	<b>2023/24 Adopted</b>
<b>Contractual and Other:</b>						
101-321-000-910.000 Education & Training	5,456	4,802	3,185	5,300	5,000	
	<u>5,456</u>	<u>4,802</u>	<u>3,185</u>	<u>5,300</u>	<u>5,000</u>	<u>0</u>
<b>In-Service Training</b>	<b><u>5,456</u></b>	<b><u>4,802</u></b>	<b><u>3,185</u></b>	<b><u>5,300</u></b>	<b><u>5,000</u></b>	<b><u>0</u></b>

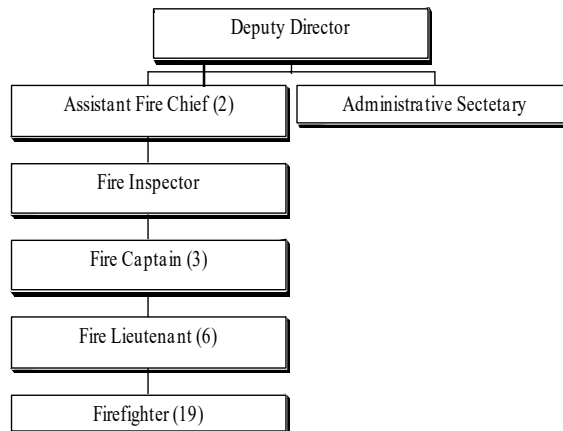
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**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Personnel Schedule**

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

*Note: Budgeted wages include Acting/Holiday Worked Pay & Medical Rescue Pay*

**Fire Department**  
**Activity Personnel Chart**



*The Fire Department is under the direct supervision of the Director of Police and Fire Services*

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

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

Continued

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

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




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

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



**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

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

**WORK PROJECT DETAIL**

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

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

**WORK PROJECT DETAIL**

<b>Work Project Titles:</b>						
Storm Sewer Repair-DPW	30,271	17,460	42,759	61,278	63,263	
Grand River CLUP-DPW	0	5,047	10,000	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	23,862	21,377	22,020	28,587	26,870	
	<u>58,133</u>	<u>47,884</u>	<u>78,779</u>	<u>106,865</u>	<u>107,133</u>	<u>0</u>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

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

**WORK PROJECT DETAIL**

<b>Work Project Titles:</b>						
280 Private Property Mowing	81,985	74,141	103,918	92,951	96,269	
	<u>81,985</u>	<u>74,141</u>	<u>103,918</u>	<u>92,951</u>	<u>96,269</u>	<u>0</u>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

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

**WORK PROJECT DETAIL**

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

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**City of Jackson**  
**Fiscal Year 2023/24 Proposed**  
**Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Cemeteries</i>				
<i>Fund-Activity: 101-567</i>				
306	Maintenance Worker III	1		<b>48,376</b>
	<b>Activity Total</b>	<b>1</b>		<b>48,376</b>
	Add: Crew Leader-Parks & Cemeteries (50%) From 101-771			<b>32,488</b>
				<b>80,864</b>



**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

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

**WORK PROJECT DETAIL**

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Planning</i>				
<i>Fund-Activity: 101-701</i>				
014	Planning Director	1		99,938
020	Director of Community Development	1		136,636
		<u>1</u>		<u>236,574</u>
<b>Less:</b>	Planning Director to Historical District #101-803 (10%)			-9,994
	Planning Director to BRA Fund # 494 (10%)			-9,994
	Director of Comm. Dev. to Housing Code Enf Fund #251 (15%)			-20,494
	Director of Comm. Dev. to CDBG (10%)			-13,664
	Director of Comm. Dev. to AHB # 101-299 (10%)			-13,664
				<u>-57,810</u>
	<b>Activity Total</b>			<u><u>168,764</u></u>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

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




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

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Parks, Recreation &amp; Grounds Administration</i>				
<i>Fund-Activity: 101-752</i>				
011	Recreation Services Coordinator	2		148,635
014	Assistant Director-Parks, Rec. & Grnds.	1		100,665
020	Director of Parks, Recreation & Grounds	1		136,637
307	Department Secretary	1		58,520
<b>Activity Total</b>		<b>5</b>		<b>444,457</b>
<b>Less:</b> Assistant Director 100% to Fund #297				<b>-100,665</b>
Dir. of Parks, Recreation & Grounds 20% to Fund #297				<b>-27,400</b>
Recreation Services Coordinator (1) 100% to Fund #297				<b>-79,843</b>
<b>Activity Total</b>				<b>236,549</b>



**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

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

**Personnel Schedule**

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

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**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Personnel Schedule**

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: Parks &amp; Facilities Maintenance</i>					
<i>Fund-Activity: 101-771</i>					
306		Maintenance Worker III	5		244,173
307		Crew Leader-Parks & Cemeteries	1		64,976
PT		Part Time - Parks		2	12,000
			<u>6</u>	<u>2</u>	<u>321,149</u>
<b>Add:</b>		Maintenance Worker III from # 208-771 (50%)			21,893
<b>Less:</b>		Crew Leader-Parks & Cemeteries to 101-567 (50%)			<u>-32,488</u>
<b>Activity Total</b>					<u><u>310,554</u></u>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

**Fund 101 General Fund**  
**Dept 771 Parks And Facilities Maintenance**

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<b>Personal Services:</b>						
101-803-000-702.000 Termination Pay	0	517	0	0	0	
101-803-000-703.000 Salaries and Wages	7,187	7,652	8,552	9,290	9,994	
101-803-000-708.000 Unemployment	1	4	4	2	2	
101-803-000-709.000 Employers FICA	507	602	655	682	765	
101-803-000-715.000 Pension-General	821	930	1,050	1,016	1,101	
101-803-000-716.000 Pension-MERS DC	265	282	343	356	400	
101-803-000-718.000 Health Insurance	626	621	697	714	710	
101-803-000-723.000 Health Ins.-MERS HSA	176	168	185	182	195	
101-803-000-724.000 Workers Compensation	22	26	55	50	48	
101-803-000-725.000 Other Fringe Benefits	32	11	149	108	125	
	<u>9,637</u>	<u>10,813</u>	<u>11,690</u>	<u>12,400</u>	<u>13,340</u>	<u>0</u>
<b>Material and Supplies:</b>						
101-803-000-752.000 Office Supplies	92	78	100	100	100	
	<u>92</u>	<u>78</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>0</u>
<b>Contractual and Other:</b>						
101-803-000-880.000 Community Promotion	0	0	1,000	1,000	1,000	
	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>
<b>Historical District</b>	<u><u>9,729</u></u>	<u><u>10,891</u></u>	<u><u>12,790</u></u>	<u><u>13,500</u></u>	<u><u>14,440</u></u>	<u><u>0</u></u>

**Personnel Schedule**

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department:</i>		<i>Historic District</i>			
<i>Fund-Activity:</i>		<i>101-803</i>			
		<b>Add: Planning Director from Planning (10%)</b>			<u><u>9,994</u></u>

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**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Personnel Schedule**

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: Diversity, Equity &amp; Inclusion</i>					
<i>Fund-Activity: 101-806</i>					
	007	Office Administrator	1		52,732
	020	Director of D.E.I.	1		117,664
		<b>Activity Total</b>	<b>2</b>		<b>170,396</b>



**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

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

## (102) Budget Stabilization Fund

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

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

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

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

<i><b>Fund 102 Budget Stabilization Fund</b></i>	<b>2020/21</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2022/23</b>	<b>2023/24</b>	<b>2023/24</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Proposed</b>	<b>Adopted</b>
Revenues	20,101	4,777	25,000	20,000	20,000	<b>0</b>
Expenditures	20,101	4,777	25,000	20,000	20,000	<b>0</b>
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	<b>0</b>
Fund Balance - Beginning of Year	1,603,500	1,603,500	1,603,500	1,603,500	1,603,500	<b>1,603,500</b>
<b>Fund Balance - End of Year</b>	<b>1,603,500</b>	<b>1,603,500</b>	<b>1,603,500</b>	<b>1,603,500</b>	<b>1,603,500</b>	<b>1,603,500</b>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

*Fund 102 Budget Stabilization Fund*

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
102-000-000-664.000 Interest	20,101	4,777	25,000	20,000	20,000	
<b>Total Revenues</b>	<b>20,101</b>	<b>4,777</b>	<b>25,000</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>

**Expenditure Detail**

*Fund 102 Budget Stabilization Fund*

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<b>Contractual And Other:</b>						
102-965-000-995.101 Cont.-General Fund	20,101	4,777	25,000	20,000	20,000	
	20,101	4,777	25,000	20,000	20,000	<b>0</b>
<b>Total Expenditures</b>	<b>20,101</b>	<b>4,777</b>	<b>25,000</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>

# Permanent Funds

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

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## (151) Cemetery Perpetual Maintenance Fund

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

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

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

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

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

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	40,906	44,971	37,000	37,000	41,000	0
Expenditures	4,393	6,387	5,000	5,000	6,000	0
Excess of Revenues Over (Under) Expenditures	36,513	38,584	32,000	32,000	35,000	0
Fund Balance - Beginning of Year	1,997,792	2,034,305	2,072,889	2,072,889	2,104,889	<b>2,104,889</b>
<b>Fund Balance - End of Year</b>	<b>2,034,305</b>	<b>2,072,889</b>	<b>2,104,889</b>	<b>2,104,889</b>	<b>2,139,889</b>	<b>2,104,889</b>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

*Fund 151 Cemetery Perpetual Maintenance Fund*

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
151-000-000-642.000 Charges For Services-Sales	36,513	38,584	32,000	32,000	35,000	
151-000-000-664.000 Interest	4,393	6,387	5,000	5,000	6,000	
<b>Total Revenues</b>	<b>40,906</b>	<b>44,971</b>	<b>37,000</b>	<b>37,000</b>	<b>41,000</b>	<b>0</b>

**Expenditure Detail**

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<b>Other Financing Uses:</b>						
151-811-000-995.101 Cont.-General Fund	4,393	6,387	5,000	5,000	6,000	
<b>Total Expenditures</b>	<b>4,393</b>	<b>6,387</b>	<b>5,000</b>	<b>5,000</b>	<b>6,000</b>	<b>0</b>

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

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

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

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

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

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

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



**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

*Fund 155 Ella W. Sharp Endowment Fund*

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
155-000-000-655.000 Bond Interest	14,258	13,291	23,000	33,414	30,000	
155-000-000-664.000 Interest	53	223	50	50	50	
155-000-000-666.000 Dividends	744	725	800	800	800	
155-000-000-669.000 Gain/Loss On Sales	0	0	0	0	0	
155-000-000-670.000 Unrealized Gain (Loss)	-10,404	-46,704	0	0	0	
<b>Total Revenues</b>	<b>4,651</b>	<b>-32,465</b>	<b>23,850</b>	<b>34,264</b>	<b>30,850</b>	<b>0</b>

**Expenditure Detail**

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<b>Other Financing Uses:</b>						
155-818-000-995.208 Cont.-Sharp Park Oper. Fd	15,055	14,239	23,850	34,264	30,850	
<b>Total Expenditures</b>	<b>15,055</b>	<b>14,239</b>	<b>23,850</b>	<b>34,264</b>	<b>30,850</b>	<b>0</b>

## (160) Lloyd E. Mount Endowment Fund

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

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

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

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

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

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

*Fund 160 Lloyd E. Mount Endowment Fund*

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

**Expenditure Detail**

*Fund 160 Lloyd E. Mount Endowment Fund*

*Dept 817 Lloyd E. Mount Endowment*

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<b>Other Financing Uses:</b>						
160-817-000-995.208 Cont.-Sharp Park Oper. Fd	5,689	5,237	7,000	5,598	5,600	
<b>Total Expenditures</b>	<b>5,689</b>	<b>5,237</b>	<b>7,000</b>	<b>5,598</b>	<b>5,600</b>	<b>0</b>

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# **Special Revenue Funds**

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

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

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

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

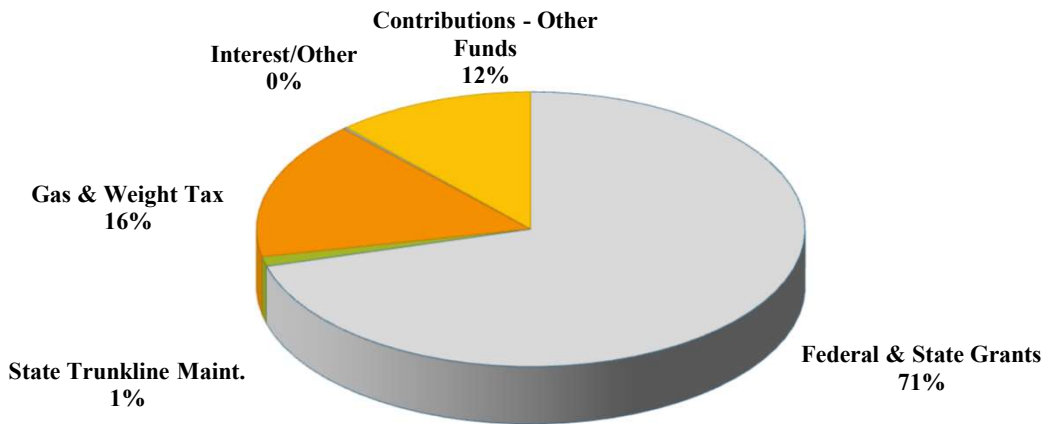
1. To receive all Major Street Funds paid to cities and villages by the state.
2. To account for construction, maintenance, and other authorized operations pertaining to all streets classified as Major Streets within the local unit of government.
3. To receive money paid to the city or village for state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

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

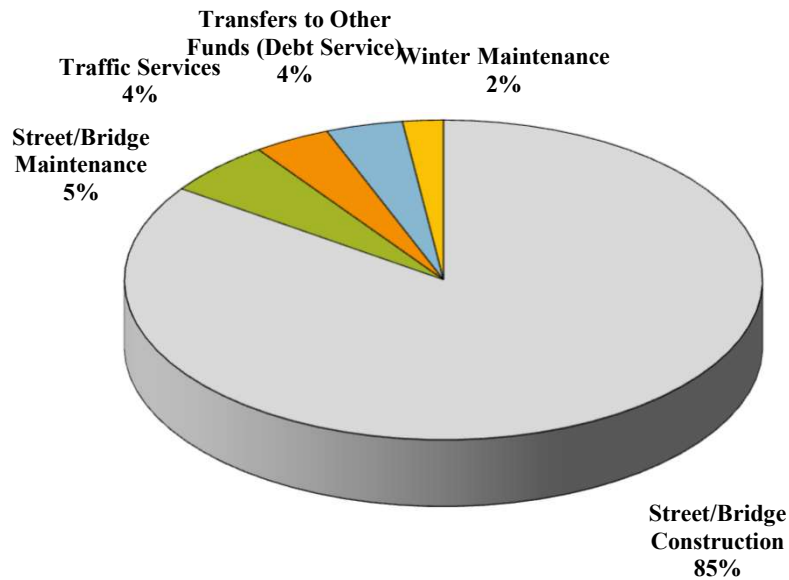
**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Major Street Fund**

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**Revenues**



**Expenses**





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

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<b>Revenues:</b>						
Federal & State Grants	1,465,993	2,189,610	19,756,364	28,789,319	13,879,756	0
State Gas & Weight Tax	3,507,103	3,617,791	3,300,000	3,300,000	3,200,000	0
State Trunkline Maintenance	78,346	118,047	200,000	221,550	224,972	0
Interest	5,005	13,497	1,500	10,000	5,000	0
Miscellaneous	186,757	138,410	60,000	37,000	37,000	0
Contributions From Other Funds	2,684,119	756,363	935,645	698,292	2,306,862	0
	<u>7,927,323</u>	<u>6,833,718</u>	<u>24,253,509</u>	<u>33,056,161</u>	<u>19,653,590</u>	<u>0</u>
<b>Expenditures:</b>						
Street & Bridge Construction	3,701,024	2,178,506	2,038,094	2,196,580	2,135,607	0
Street & Bridge Maintenance	389,251	555,785	715,450	752,660	866,253	0
Traffic Services	777,064	784,152	707,223	764,066	771,819	0
Winter Maintenance	249,224	279,148	333,251	356,488	409,700	0
Trunkline Maintenance	74,842	111,402	211,272	221,550	224,972	0
State Highway Construction	2,835,074	3,259,330	20,033,306	29,807,829	14,667,458	0
Transfers To Other Funds	619,897	696,671	692,652	773,334	773,952	0
	<u>8,646,376</u>	<u>7,864,994</u>	<u>24,731,248</u>	<u>34,872,507</u>	<u>19,849,761</u>	<u>0</u>
<b>Revenues Over (Under)</b>						
<b>Expenditures</b>	(719,053)	(1,031,276)	(477,739)	(1,816,346)	(196,171)	0
<b>Fund Balance - Beginning of Year</b>	3,830,795	3,111,742	2,080,466	2,080,466	264,120	<b>264,120</b>
<b>Fund Balance - End of Year</b>	<u><u>3,111,742</u></u>	<u><u>2,080,466</u></u>	<u><u>1,602,727</u></u>	<u><u>264,120</u></u>	<u><u>67,949</u></u>	<u><u>264,120</u></u>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

***Fund 202 Major Street Fund***

<b>Account Description</b>	<b>2020/21 Actual</b>	<b>2021/22 Actual</b>	<b>2022/23 Budget</b>	<b>2022/23 Projected</b>	<b>2023/24 Proposed</b>	<b>2023/24 Adopted</b>
202-000-000-478.000	152,036	150,663	132,000	132,000	132,000	
202-000-000-501.000	1,313,957	2,038,947	19,324,364	28,357,319	13,447,756	
202-000-000-546.006	0	0	300,000	300,000	300,000	
202-000-000-569.000	3,507,103	3,617,791	3,300,000	3,300,000	3,200,000	
202-000-000-582.005	22,824	20,963	20,000	20,000	20,000	
202-000-000-664.000	5,005	13,497	1,500	10,000	5,000	
202-000-000-686.498	78,346	118,047	200,000	221,550	224,972	
202-000-000-687.676	29,880	0	0	0	0	
202-000-000-687.677	21,094	0	0	0	0	
202-000-000-688.451	65,198	2,815	25,000	2,000	2,000	
202-000-000-688.463	4,380	0	0	0	0	
202-000-000-688.474	43,381	114,632	15,000	15,000	15,000	
202-000-000-699.245	374,707	445,500	455,960	467,335	497,083	
202-000-000-699.286	187,127	76,185	0	0	0	
202-000-000-699.425	776,383	0	0	0	0	
202-000-000-699.426	0	0	0	0	1,597,101	
202-000-000-699.486	1,204,518	0	0	0	0	
202-000-000-699.895	141,384	234,678	479,685	230,957	212,678	
<b>Total Revenues</b>	<b>7,927,323</b>	<b>6,833,718</b>	<b>24,253,509</b>	<b>33,056,161</b>	<b>19,653,590</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

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

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

<b>Work Project Titles:</b>	<b>Special Assessment</b>	<b>Fund Balance</b>	<b>PIF</b>	<b>CDBG/ Other</b>	<b>Bonds</b>	<b>Total FY Cost</b>
Lansing: Steward to Clinton					86,248	<b>86,248</b>
MDOT/AMRAK RR Bridge Rpl (Jackson & Michigan)		4,000				<b>4,000</b>
Mike Levin Landlakes Trail		4,000				<b>4,000</b>
MLK Equality Trail Lighting: Weatherwax to Merriman			133,221		14,237	<b>147,458</b>
MLK Equality Trail Recon: West to Prospect			327,063	300000		<b>627,063</b>
North: Wisner to West		76,281				<b>76,281</b>
Safety Pavement Markings: Lansing: Clinton to North					1,156	<b>1,156</b>
Safety Pavement Markings: Lansing: Steward to North					1,529	<b>1,529</b>
Safety Signing: Clinton at Backus					1,262	<b>1,262</b>
Safety Signing: Clinton at Monroe					1,259	<b>1,259</b>
Safety Signing: Lansing to Steward					622	<b>622</b>
Safety Signing: North at Backus					1,175	<b>1,175</b>
Traffic Signal Reconstruction: Ganson at Jackson					35,998	<b>35,998</b>
Traffic Signal Reconstruction: Lansing at Clinton					25,076	<b>25,076</b>
Traffic Signal Reconstruction: Lansing at Ganson					5,000	<b>5,000</b>
Traffic Signal Reconstruction: Lansing at Monroe					35,015	<b>35,015</b>
Traffic Signal Reconstruction: Lansing at North					49,095	<b>49,095</b>
Traffic Signal Reconstruction: Greenwood at High		19,961				<b>19,961</b>
Traffic Signal Reconstruction: M50 and M106		4,000				<b>4,000</b>
Trail Crosswalk Enhancements					44,446	<b>44,446</b>
Wildwood: West to Steward					23,263	<b>23,263</b>
Wisner Signal Relacement at Ganson, North & Argyle		1,000				<b>1,000</b>
Wisner: Wildwood to Ganson					17,415	<b>17,415</b>
	<b>212,678</b>	<b>537,288</b>	<b>497,083</b>	<b>300,000</b>	<b>588,558</b>	<b>2,135,607</b>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<b>Personal Services:</b>						
202-463-000-703.000	Salaries and Wages	88,518	112,946	121,837	134,021	138,042
202-463-000-708.000	Unemployment Comp.	12	69	161	240	245
202-463-000-709.000	Employers FICA	6,348	8,503	10,231	10,935	11,311
202-463-000-713.000	Overtime	438	3,229	11,901	8,926	9,820
202-463-000-715.000	Pension-General	10,682	14,652	16,410	17,540	16,280
202-463-000-716.000	Pension - MERS DC	1,539	2,506	2,305	3,458	3,562
202-463-000-718.000	Health Insurance	14,641	21,674	26,928	24,235	29,082
202-463-000-723.000	Health Ins. - MERS HSA	2,544	3,715	3,566	4,458	4,592
202-463-000-724.000	Workers Compensation	943	1,156	1,928	1,928	1,986
202-463-000-725.000	Other Fringe Benefits	33	-9	2,712	2,712	2,793
		<u>125,698</u>	<u>168,441</u>	<u>197,979</u>	<u>208,453</u>	<u>217,713</u>
						<b>0</b>
<b>Material and Supplies:</b>						
202-463-000-782.000	Materials	21,069	112,035	115,525	133,000	155,150
		<u>21,069</u>	<u>112,035</u>	<u>115,525</u>	<u>133,000</u>	<u>155,150</u>
						<b>0</b>
<b>Contractual and Other:</b>						
202-463-000-818.000	Contractual Services	632	414	52,000	11,260	62,000
202-463-000-943.000	Equipment Rental - MP	193,609	223,064	257,076	321,007	350,082
202-463-000-961.641	PW Overhead	48,243	51,831	92,870	78,940	81,308
		<u>242,484</u>	<u>275,309</u>	<u>401,946</u>	<u>411,207</u>	<u>493,390</u>
						<b>0</b>
<b>Street Maintenance</b>		<b><u>389,251</u></b>	<b><u>555,785</u></b>	<b><u>715,450</u></b>	<b><u>752,660</u></b>	<b><u>866,253</u></b>
						<b>0</b>

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

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

**WORK PROJECT DETAIL**

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

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

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



**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2020/21 Actual</b>	<b>2021/22 Actual</b>	<b>2022/23 Budget</b>	<b>2022/23 Projected</b>	<b>2023/24 Proposed</b>	<b>2023/24 Adopted</b>
<b>Personal Services:</b>						
202-498-000-703.000 Salaries and Wages	5,966	8,537	33,994	33,994	35,014	
202-498-000-708.000 Unemployment Comp.	2	27	100	100	100	
202-498-000-709.000 Employers FICA	728	1,032	3,326	3,326	3,425	
202-498-000-713.000 Overtime	4,167	6,157	9,479	9,479	9,763	
202-498-000-715.000 Pension-General	1,216	1,778	5,334	5,334	4,930	
202-498-000-716.000 Pension - MERS DC	119	249	757	757	780	
202-498-000-718.000 Health Insurance	1,528	2,620	17,214	17,214	17,730	
202-498-000-723.000 Health Ins. - MERS HSA	157	326	1,216	1,216	1,252	
202-498-000-724.000 Workers Compensation	93	118	578	578	595	
202-498-000-725.000 Other Fringe Benefits	36	35	1,024	1,024	1,055	
	<u>14,012</u>	<u>20,879</u>	<u>73,022</u>	<u>73,022</u>	<u>74,644</u>	<b>0</b>
<b>Material and Supplies:</b>						
202-498-000-782.000 Materials	22,852	43,707	50,000	56,500	55,000	
	<u>22,852</u>	<u>43,707</u>	<u>50,000</u>	<u>56,500</u>	<u>55,000</u>	<b>0</b>
<b>Contractual and Other:</b>						
202-498-000-818.000 Contractual Services	14,778	14,675	16,250	16,250	17,275	
202-498-000-943.000 Equipment Rental	17,456	26,120	40,500	43,150	44,445	
202-498-000-961.641 PW Overhead	5,744	6,021	31,500	32,628	33,608	
	<u>37,978</u>	<u>46,816</u>	<u>88,250</u>	<u>92,028</u>	<u>95,328</u>	<b>0</b>
<b>Trunkline Maintenance</b>	<b><u>74,842</u></b>	<b><u>111,402</u></b>	<b><u>211,272</u></b>	<b><u>221,550</u></b>	<b><u>224,972</u></b>	<b><u>0</u></b>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<b>Contractual and Other:</b>						
202-505-000-950.000 State Highway Const.-City	1,521,117	1,220,383	708,942	1,450,510	1,219,702	
202-505-000-950.001 State Highway Const.-Fed/St.	1,313,957	2,038,947	19,324,364	28,357,319	13,447,756	
	<u>2,835,074</u>	<u>3,259,330</u>	<u>20,033,306</u>	<u>29,807,829</u>	<u>14,667,458</u>	<u>0</u>
<b>State Highway Construction</b>	<b>2,835,074</b>	<b>3,259,330</b>	<b>20,033,306</b>	<b>29,807,829</b>	<b>14,667,458</b>	<b>0</b>

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

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<b>Other Financing Sources/Uses:</b>						
202-966-000-995.352 Cont.-2017 MTF Bond D/S	517,655	511,679	511,890	592,572	592,068	
202-966-000-995.386 Cont.-2018 Cap.Imp.Bond D/S	102,242	184,992	180,762	180,762	181,884	
	<u>619,897</u>	<u>696,671</u>	<u>692,652</u>	<u>773,334</u>	<u>773,952</u>	<u>0</u>
<b>*Transfers To Other Funds</b>	<b>619,897</b>	<b>696,671</b>	<b>692,652</b>	<b>773,334</b>	<b>773,952</b>	<b>0</b>

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

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

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

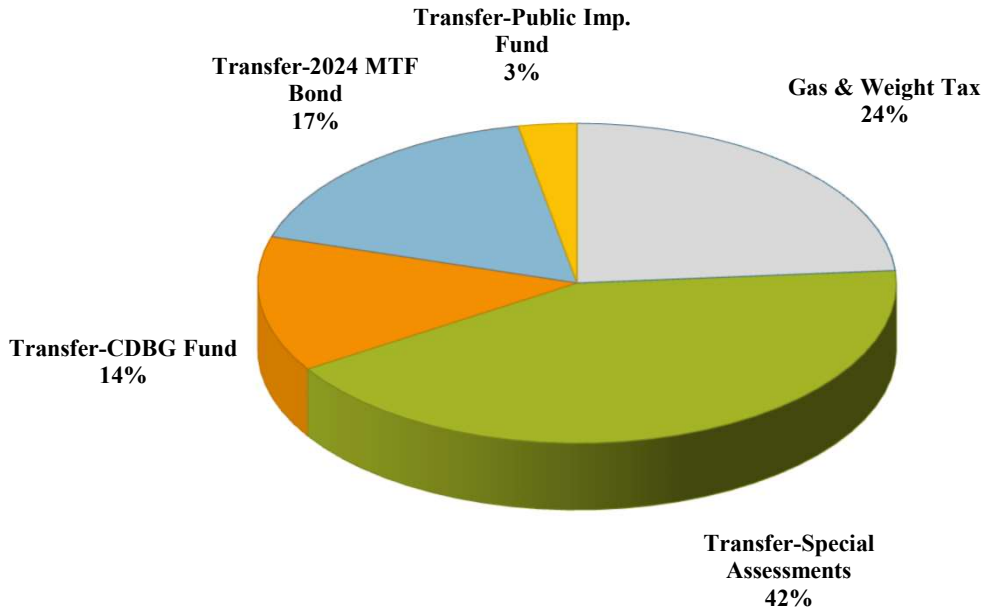
1. To receive all Local Street Funds paid to cities and villages by the state.
2. To account for construction, maintenance, traffic services, and snow and ice control on all streets classified as Local Streets within the local unit of government (this includes construction done from money raised by special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

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

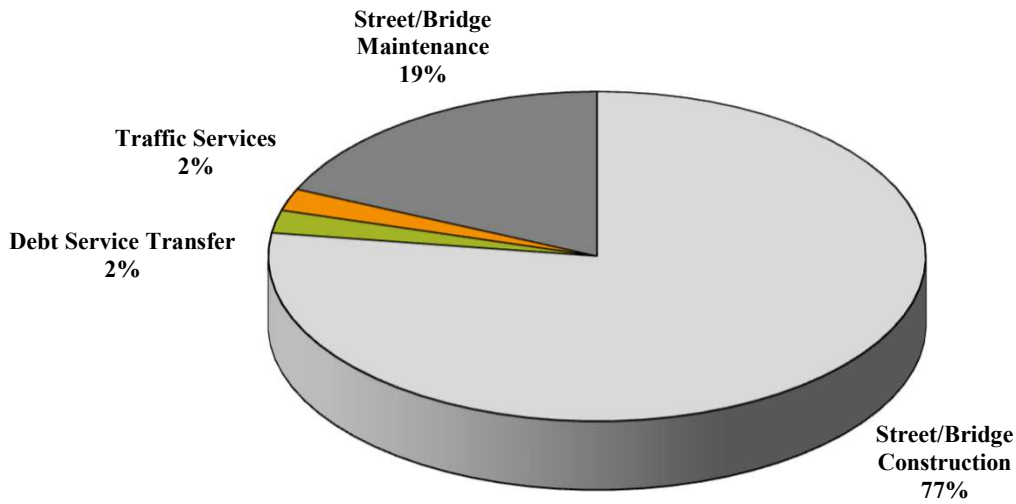
**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Local Street Fund**

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**Revenues**



**Expenses**



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

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Proposed
<b>Revenues:</b>						
State Gas & Weight Tax	1,063,987	1,093,151	870,000	870,000	820,000	0
Interest/Miscellaneous	74,202	39,143	1,500	17,000	8,500	0
Contributions From Other Funds	1,150,908	687,273	2,017,876	338,334	2,632,959	0
	<u>2,289,097</u>	<u>1,819,567</u>	<u>2,889,376</u>	<u>1,225,334</u>	<u>3,461,459</u>	<u>0</u>
<b>Expenditures:</b>						
Street & Bridge Construction	2,214,678	1,081,444	2,926,348	981,137	3,024,035	0
Street & Bridge Maintenance	426,992	547,541	645,077	642,274	717,977	0
Traffic Services	633	742	59,992	3,062	84,689	0
Winter Maintenance	131,670	151,931	179,348	189,857	248,359	0
Transfers To Other Funds	103,824	89,322	87,279	87,279	87,821	0
	<u>2,877,797</u>	<u>1,870,980</u>	<u>3,898,044</u>	<u>1,903,609</u>	<u>4,162,881</u>	<u>0</u>
<b>Revenues Over (Under)</b>						
<b>Expenditures</b>	(588,700)	(51,413)	(1,008,668)	(678,275)	(701,422)	0
<b>Fund Balance - Beginning of Year</b>	<u>2,335,585</u>	<u>1,746,885</u>	<u>1,695,472</u>	<u>1,695,472</u>	<u>1,017,197</u>	<u>1,017,197</u>
<b>Fund Balance - End of Year</b>	<u><u>1,746,885</u></u>	<u><u>1,695,472</u></u>	<u><u>686,804</u></u>	<u><u>1,017,197</u></u>	<u><u>315,775</u></u>	<u><u>1,017,197</u></u>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

***Fund 203 Local Street Fund***

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

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

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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



**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<b>Personal Services:</b>						
203-463-000-703.000 Salaries and Wages	98,459	112,633	112,253	121,233	123,658	
203-463-000-708.000 Unemployment Comp.	11	74	128	128	131	
203-463-000-709.000 Employers FICA	6,811	8,659	9,134	9,684	9,911	
203-463-000-713.000 Overtime	393	1,081	7,142	5,357	5,893	
203-463-000-715.000 Pension-General	11,535	15,010	14,650	15,533	14,264	
203-463-000-716.000 Pension - MERS DC	1,877	2,713	2,944	2,944	3,003	
203-463-000-718.000 Health Insurance	18,388	26,062	34,647	27,718	28,272	
203-463-000-723.000 Health Ins. - MERS HSA	3,135	4,178	4,712	4,712	4,806	
203-463-000-724.000 Workers Compensation	1,006	1,164	1,752	1,752	1,787	
203-463-000-725.000 Other Fringe Benefits	402	267	2,462	2,462	2,511	
	<u>142,017</u>	<u>171,841</u>	<u>189,824</u>	<u>191,523</u>	<u>194,236</u>	<u>0</u>
<b>Material and Supplies:</b>						
203-463-000-782.000 Materials	69,780	123,783	143,875	153,700	196,250	
	<u>69,780</u>	<u>123,783</u>	<u>143,875</u>	<u>153,700</u>	<u>196,250</u>	<u>0</u>
<b>Contractual and Other:</b>						
203-463-000-818.000 Contractual Services	4,544	4,897	10,000	10,000	10,000	
203-463-000-943.000 Equipment Rental - MP	158,556	194,154	229,741	229,741	252,715	
203-463-000-961.641 PW Overhead	52,095	52,866	71,637	57,310	64,776	
	<u>215,195</u>	<u>251,917</u>	<u>311,378</u>	<u>297,051</u>	<u>327,491</u>	<u>0</u>
<b>Street Maintenance</b>	<b><u>426,992</u></b>	<b><u>547,541</u></b>	<b><u>645,077</u></b>	<b><u>642,274</u></b>	<b><u>717,977</u></b>	<b><u>0</u></b>

		<b><u>WORK PROJECT DETAIL</u></b>					
<b>Work Project Titles:</b>							<b>(See Detail Next Page)</b>
	Street Cleaning	119,268	129,105	213,524	187,528	203,779	0
	Maintenance C&G Streets	250,858	361,303	327,322	381,543	411,743	0
	Maintenance Catch Basins	38,410	22,259	64,775	42,265	60,680	0
	Maint. No C&G Streets	18,456	34,874	39,456	30,938	41,775	0
		<u>426,992</u>	<u>547,541</u>	<u>645,077</u>	<u>642,274</u>	<u>717,977</u>	<u>0</u>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

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

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<b>Personal Services</b>						
203-478-000-703.000 Salaries and Wages	13,576	18,824	22,627	22,627	23,080	
203-478-000-708.000 Unemployment Comp.	7	71	102	102	104	
203-478-000-709.000 Employers FICA	1,148	1,609	2,259	2,259	2,304	
203-478-000-713.000 Overtime	2,348	3,538	6,899	6,899	7,037	
203-478-000-715.000 Pension-General	1,912	2,744	3,620	3,251	3,316	
203-478-000-716.000 Pension - MERS DC	314	474	664	664	677	
203-478-000-718.000 Health Insurance	2,439	3,454	9,530	9,530	9,721	
203-478-000-723.000 Health Ins. - MERS HSA	434	628	674	674	687	
203-478-000-724.000 Workers Compensation	169	200	456	456	465	
203-478-000-725.000 Other Fringe Benefits	55	38	641	641	654	
	<u>22,402</u>	<u>31,580</u>	<u>47,472</u>	<u>47,103</u>	<u>48,045</u>	<u>0</u>
<b>Material and Supplies:</b>						
203-478-000-782.000 Materials	55,540	58,767	57,387	70,600	122,362	
	<u>55,540</u>	<u>58,767</u>	<u>57,387</u>	<u>70,600</u>	<u>122,362</u>	<u>0</u>
<b>Contractual and Other:</b>						
203-478-000-943.000 Equipment Rental - MP	44,528	53,817	52,345	54,439	59,883	
203-478-000-961.641 PW Overhead	9,200	7,767	22,144	17,715	18,069	
	<u>53,728</u>	<u>61,584</u>	<u>74,489</u>	<u>72,154</u>	<u>77,952</u>	<u>0</u>
<b>Winter Maintenance</b>	<b>131,670</b>	<b>151,931</b>	<b>179,348</b>	<b>189,857</b>	<b>248,359</b>	<b>0</b>

<b><u>WORK PROJECT DETAIL</u></b>						
Work Project Titles:						
990 Snowplowing	17,731	25,667	38,958	38,958	42,073	
991 Hauling Snow	14,648	8,586	17,136	17,136	17,993	
992 Salting	99,291	117,678	123,254	133,763	188,293	
	<u>131,670</u>	<u>151,931</u>	<u>179,348</u>	<u>189,857</u>	<u>248,359</u>	<u>0</u>

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<b>Other Financing Sources/Uses:</b>						
203-966-000-995.386 Cont.-2018 Cap.Imp.Bond D/S	103,824	89,322	87,279	87,279	87,821	
	<u>103,824</u>	<u>89,322</u>	<u>87,279</u>	<u>87,279</u>	<u>87,821</u>	<u>0</u>
<b>Transfers To Other Funds</b>	<b>103,824</b>	<b>89,322</b>	<b>87,279</b>	<b>87,279</b>	<b>87,821</b>	<b>0</b>

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## (208) Ella W. Sharp Park Operating Fund

**PURPOSE** - The Ella W. Sharp Park Operating Fund is used to record the revenues and expenditures related to operating and maintaining the Ella W. Sharp Park Golf Course and Ella W. Sharp Park.

**CHARACTER** - The will of Mrs. Ella W. Sharp converted 400 acres of her farm into a park known as Ella W. Sharp Park. The balance of her estate was converted to investments whose income is to be used for beautifying and maintaining the park. The principal amount of her estate is maintained in the Ella W. Sharp Park Endowment Fund (718) and the earnings are transferred to the Ella W. Sharp Park Operating Fund. Additional revenues are generated from the operation of the Ella W. Sharp Park Golf Course and, effective with the 1995/96 fiscal year, the operation of the Ella W. Sharp Park Mini-Golf Course located within the Park.

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



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

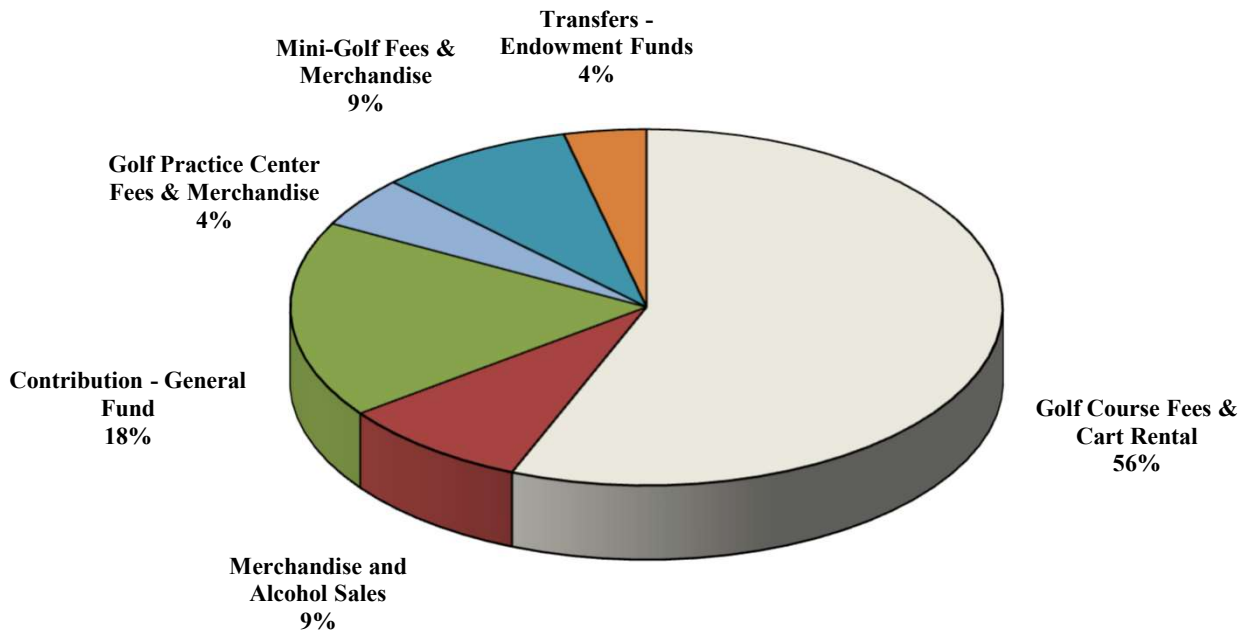
#### *Fund 208 Ella W. Sharp Park Operating Fund*

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<b>Revenues:</b>						
General	589,383	541,971	569,250	588,575	632,500	0
Golf Practice Center	31,986	41,102	42,500	47,700	45,000	0
Sharp Park Mini-Golf Course	88,879	75,792	104,000	97,750	86,500	0
Parks & Facilities Maintenance	170,744	184,476	205,850	247,337	211,450	0
	880,992	843,341	921,600	981,362	975,450	0
<b>Expenditures:</b>						
Parks & Recreation	576,788	676,554	695,699	744,933	681,276	0
Golf Practice Center	22,218	15,878	41,865	41,865	40,727	0
Mini-Golf Course	18,084	18,544	45,807	45,807	45,379	0
Parks & Facilities Maintenance	148,766	186,108	203,370	216,048	217,450	0
	765,856	897,084	986,741	1,048,653	984,832	0
<b>Excess of Revenues Over (Under) Expenditures</b>	115,136	(53,743)	(65,141)	(67,291)	(9,382)	0
<b>Fund Balance - Beginning of Year</b>	42,801	157,937	104,194	104,194	36,903	36,903
<b>Fund Balance - End of Year</b>	157,937	104,194	39,053	36,903	27,521	36,903

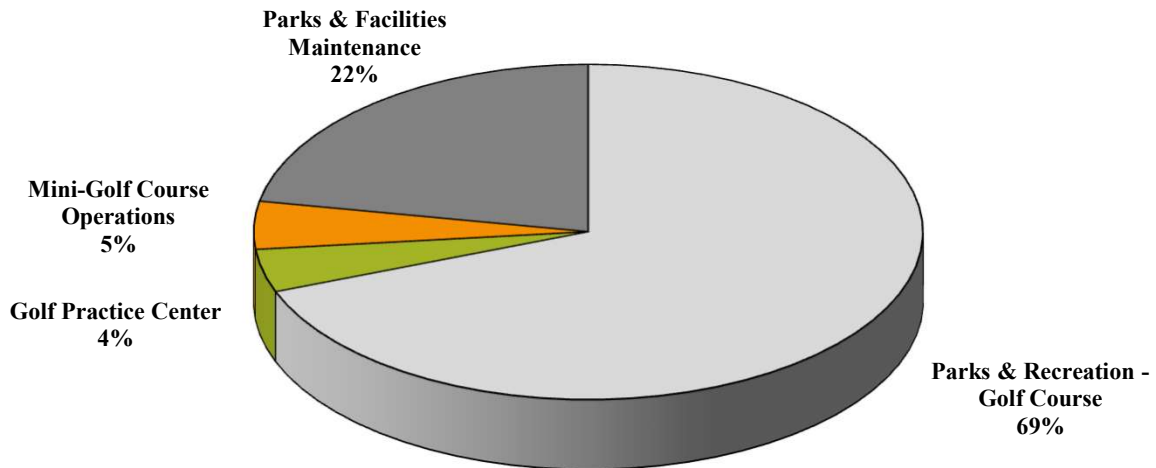
**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Ella Sharp Park Operating Fund**

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**Revenues**



**Expenses**



**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Personnel Schedule**

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: Parks &amp; Recreation</i>					
<i>Fund-Activity: 208-751</i>					
014		Superintendent of Ella Sharp Park	1		100,671
306		Maintenance Worker III	1		54,245
PT		Part Time - Recreation		34	162,823
			<u>2</u>	<u>34</u>	<u>317,739</u>
<b>Less:</b>		To 208-771 - Superintendent of Ella Sharp Park (50%)			-50,336
		To 208-771 - Maintenance Worker III (50%)			-27,123
<b>Activity Total</b>					<u><u>240,280</u></u>



**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

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

**Personnel Schedule**

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<b>Personal Services:</b>						
208-754-000-707.000 Wages-Temporary	12,093	11,363	27,300	27,300	27,300	
208-754-000-708.000 Unemployment Comp.	7	16	195	195	55	
208-754-000-709.000 Employers FICA	950	858	2,089	2,089	2,089	
208-754-000-724.000 Workers Compensation	109	98	480	480	201	
	<u>13,159</u>	<u>12,335</u>	<u>30,064</u>	<u>30,064</u>	<u>29,645</u>	<u>0</u>
<b>Material And Supplies:</b>						
208-754-000-761.000 Program Supplies	596	1,106	4,500	4,500	4,500	
208-754-000-778.000 Equipment Maint Supplies	0	0	0	0	0	
	<u>596</u>	<u>1,106</u>	<u>4,500</u>	<u>4,500</u>	<u>4,500</u>	<u>0</u>
<b>Contractual And Other:</b>						
208-754-000-818.509 Cont. Serv. - Mini-Golf Imp.	0	0	0	0	0	
208-754-000-853.000 Telephone	569	362	850	850	850	
208-754-000-924.000 Utilities	3,636	3,816	9,500	9,500	9,500	
208-754-000-931.001 Equipment Maintenance	0	75	0	0	0	
208-754-000-935.000 Insurance	124	850	893	893	884	
	<u>4,329</u>	<u>5,103</u>	<u>11,243</u>	<u>11,243</u>	<u>11,234</u>	<u>0</u>
<b>Mini-Golf Course</b>	<b>18,084</b>	<b>18,544</b>	<b>45,807</b>	<b>45,807</b>	<b>45,379</b>	<b>0</b>

**Personnel Schedule**

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Personnel Schedule**

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: Parks &amp; Facilities Maintenance</i>					
<i>Fund-Activity: 208-771</i>					
306		Maintenance Worker III	1		43,786
PT		Part Time - Recreation		3	28,277
			<u>1</u>	<u>3</u>	<u>72,063</u>
<b>Add:</b>		From 208-751 - Superintendent of Ella Sharp Park (50%)			50,334
		From 208-751 - Maintenance Worker III (50%)			27,123
<b>Less:</b>		To 101-771 - Maintenance Worker III (50%)			-21,893
<b>Activity Total</b>					<u><u>127,627</u></u>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

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

## (213) Opioid Settlement Fund

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

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

**AUTHORITY** - TBD

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

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***Fund 213 Opioid Settlement Fund***

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

***Fund 213 Opioid Settlement Fund***

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

**Expenditure Detail**

***Fund 213 Opioid Settlement Fund***

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

## (218) Affordable Housing Development Fund

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

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

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

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

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***Fund 218 Affordable Housing Development Fund***

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	0	134,540	3,250,000	845,700	3,519,760	0
Expenditures	0	134,540	3,250,000	845,700	3,519,760	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

**Fund 218 Affordable Housing Fund**

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

**Expenditure Detail**

**Fund 218 Affordable Housing Fund**

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

## (245) Public Improvement Fund

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

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

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



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

#### *Fund 245 Public Improvement Fund*

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	1,202,718	1,241,881	1,269,500	1,289,000	1,371,000	0
Expenditures	1,427,562	1,250,612	1,027,676	1,504,210	1,511,115	0
Excess of Revenues Over (Under) Expenditures	(224,844)	(8,731)	241,824	(215,210)	(140,115)	0
Fund Balance - Beginning of Year	710,630	485,786	477,055	477,055	261,845	261,845
<b>Fund Balance - End of Year</b>	<b>485,786</b>	<b>477,055</b>	<b>718,879</b>	<b>261,845</b>	<b>121,730</b>	<b>261,845</b>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

***Fund 245 Public Improvement Fund***

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
245-000-000-402.000 Current Property Taxes	1,104,879	1,131,418	1,178,000	1,178,000	1,265,000	
245-000-000-432.000 Payments In Lieu Of Taxes	4,568	6,024	5,500	6,000	6,000	
245-000-000-441.000 Loc. Com. Stab. Share Tax	89,979	98,390	80,000	85,000	85,000	
245-000-000-664.000 Interest	3,292	6,049	6,000	20,000	15,000	
<b>Total Revenues</b>	<b>1,202,718</b>	<b>1,241,881</b>	<b>1,269,500</b>	<b>1,289,000</b>	<b>1,371,000</b>	<b>0</b>

**Expenditure Detail**

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

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

## (246) Cortland St. Redevelopment Projects Fund

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

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

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



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

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

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	498,918	10,201	2,500,000	2,501,000	500	0
Expenditures	39,837	40,021	2,520,493	2,523,391	23,527	0
Excess of Revenues Over (Under) Expenditures	459,081	(29,820)	(20,493)	(22,391)	(23,027)	0
Fund Balance - Beginning of Year	5,000	464,081	434,261	434,261	411,870	411,870
<b>Fund Balance - End of Year</b>	<b>464,081</b>	<b>434,261</b>	<b>413,768</b>	<b>411,870</b>	<b>388,843</b>	<b>411,870</b>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

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

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

**Expenditure Detail**

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

**Dept 728 Economic Development**

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

## (249) Building Department Fund

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

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

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

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



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

***Fund 249 Building Department Fund***

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	564,142	571,225	497,500	495,180	513,400	0
Expenditures	450,274	469,732	597,332	609,993	638,850	0
Excess of Revenues Over (Under) Expenditures	113,868	101,493	(99,832)	(114,813)	(125,450)	0
Fund Balance - Beginning of Year	466,484	580,352	681,845	681,845	567,032	<b>567,032</b>
<b>Fund Balance - End of Year</b>	<b>580,352</b>	<b>681,845</b>	<b>582,013</b>	<b>567,032</b>	<b>441,582</b>	<b>567,032</b>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

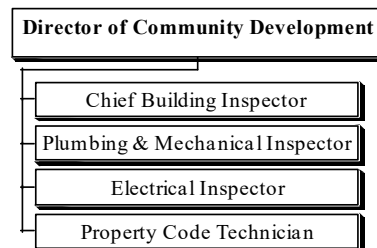
***Fund 249 Building Department Fund***

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Building Department - Inspection</i>				
<i>Fund-Activity: 249-371</i>				
012	Plumbing & Mechanical Inspector		1	46,350
013	Electrical Inspector	1		94,971
015	Chief Building Inspector	1		110,106
306	Property Code Technician	1		56,251
		<b>3</b>	<b>1</b>	<b>307,678</b>
<b>Add:</b>	Rehabilitation Coordinator from CDBG (30%)			23,601
	Records Mgt. Supervisor from CDBG (30%)			26,707
	Financial Analyst from CDBG (5%)			3,786
	Code Enforcement Officer I from Fund #251 (10%)			6,470
	Property Code Technician (3) from Fund # 251 (15%)			23,148
<b>Less:</b>	Property Code Technician to Fund # 251 (15%)			(8,288)
	Property Code Technician to AHB (15%)			(8,288)
<b>Activity Total</b>				<b>374,814</b>

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





**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

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

## (251) Housing Code Enforcement Fund

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

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

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

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



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

<i>Fund 251 Housing Code Enforcement Fund</i>	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	1,154,716	1,128,619	1,157,500	1,550,000	1,045,600	0
Expenditures	1,029,309	1,085,397	1,156,790	1,294,179	1,290,495	0
Excess of Revenues Over (Under) Expenditures	125,407	43,222	710	255,821	(244,895)	0
Fund Balance - Beginning of Year	999	126,406	169,628	169,628	425,449	425,449
<b>Fund Balance - End of Year</b>	<b>126,406</b>	<b>169,628</b>	<b>170,338</b>	<b>425,449</b>	<b>180,554</b>	<b>425,449</b>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

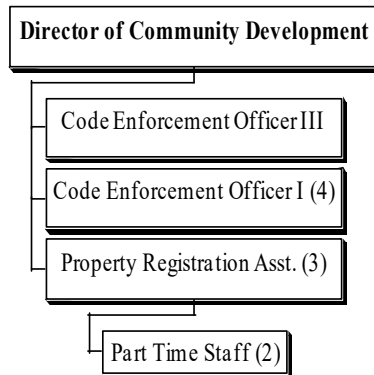
***Fund 251 Housing Code Enforcement Fund***

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Housing Code Enforcement - Inspection</i>				
<i>Fund-Activity: 251-371</i>				
007	Code Enforcement Officer I	4		262,163
009	Code Enforcement Officer III	1		80,061
306	Property Registration Assistant	3		157,319
PT	Part-time staff - Blight Enforcement		2	68,200
		<b>8</b>	<b>2</b>	<b>567,743</b>
<b>Add:</b>	Property Code Technician from Fund # 249 (15%)			8,288
	Records Mgt. Supervisor from CDBG (70%)			62,317
	Financial Analyst from CDBG (25%)			18,930
	Rehabilitation Coordinator from CDBG (10%)			7,867
	Director of Comm. Dev. from Planning (15%)			20,495
	Part-time staff from AHB (50%)			12,695
<b>Less:</b>	Code Enforcement Officer I to AHB (30%)			-25,879
	(3) Property Registration Assistant to Fund # 249 (15%)			-23,149
				<b>649,307</b>

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



**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

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

## (252) Building Demolitions Fund

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

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

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

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

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***Fund 252 Building Demolitions Fund***

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

***Fund 252 Building Demolitions Fund***

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

**Expenditure Detail**

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

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

## (265) Drug Law Enforcement Fund

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

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

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

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

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*Fund 265 Drug Law Enforcement Fund*

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	14,367	28,899	15,610	20,700	20,700	0
Expenditures	17,728	19,301	16,702	9,830	16,338	0
Excess of Revenues Over (Under) Expenditures	(3,361)	9,598	(1,092)	10,870	4,362	0
Fund Balance - Beginning of Year	31,069	27,708	37,306	37,306	48,176	48,176
<b>Fund Balance - End of Year</b>	<b>27,708</b>	<b>37,306</b>	<b>36,214</b>	<b>48,176</b>	<b>52,538</b>	<b>48,176</b>



**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

**Fund 265 Drug Law Enforcement Fund**

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

**Expenditure Detail**

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

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

## (272) SAFER Grant Fund

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

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

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



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

#### *Fund 272 SAFER Grant Fund*

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	0	192,526	524,760	562,182	525,581	0
Expenditures	0	192,526	524,760	562,182	525,581	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

***Fund 272 SAFER Grant Fund***

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

**Expenditure Detail**

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

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

## (273) Project Safe Neighborhood Grant Fund

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

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

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

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

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

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	13,486	57,189	120,969	50,129	234,542	0
Expenditures	13,486	57,189	120,969	50,129	234,542	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

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

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

**Expenditure Detail**

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

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

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

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

**Expenditure Detail**

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<b>Personal Services:</b>						
273-323-221-703.000 Salaries	0	0	4,881	0	0	
273-323-221-709.000 FICA	0	0	833	0	0	
273-323-221-713.000 Overtime	0	0	31,686	0	0	
273-323-221-724.000 Workers Compensation	0	0	173	0	0	
	0	0	37,573	0	0	<b>0</b>
<b>Contractual and Other:</b>						
273-323-221-831.065 Blackman Twp. DPS	0	0	10000	0	0	
273-323-221-831.066 Jackson Co. Prosecutor	0	0	10000	0	0	
273-323-221-831.067 Jackson Co. Sheriff	0	0	10000	0	0	
273-323-221-831.068 Mich. Dept. of Corrections	0	0	10000	0	0	
273-323-221-831.069 Michigan State Police	0	0	10000	0	0	
273-323-221-831.070 Michigan State University	0	0	18396	0	0	
273-323-221-910.000 Education & Training	0	0	10000	0	0	
273-323-221-913.000 Travel	0	0	5000	0	0	
	0	0	83,396	0	0	<b>0</b>
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>120,969</b>	<b>0</b>	<b>0</b>	<b>0</b>

## (275) Byrne JAG Grant Fund

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

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

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

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

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

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<b>Revenues:</b>						
2017/18 Byrne JAG Grant	2,250	0	0	0	0	0
2019/20 Byrne JAG Grant	9,223	0	0	0	0	0
2020/21 Byrne JAG Grant	35,700	5,784	0	0	0	0
2021/22 Byrne JAG Grant	0	19,644	0	28,354	0	0
2022/23 Byrne JAG Grant	0	0	49,361	24,361	25,000	0
	47,173	25,428	49,361	52,715	25,000	0
<b>Expenditures:</b>						
2017/18 Byrne JAG Grant	2,250	0	0	0	0	0
2019/20 Byrne JAG Grant	9,223	0	0	0	0	0
2020/21 Byrne JAG Grant	35,700	5,784	0	0	0	0
2021/22 Byrne JAG Grant	0	19,644	0	28,354	0	0
2022/23 Byrne JAG Grant	0	0	49,361	24,361	25,000	0
	47,173	25,428	49,361	52,715	25,000	0
<b>Excess of Revenues Over (Under)</b>						
<b>Expenditures</b>	0	0	0	0	0	0
<b>Fund Balance - Beginning of Year</b>	0	0	0	0	0	0
<b>Fund Balance - End of Year</b>	0	0	0	0	0	0

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
275-329-218-501.000 Federal Grant	2,250	0	0	0	0	
<b>Total Revenues</b>	<b>2,250</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

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

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



**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
275-329-220-501.000 Federal Grant	9,223	0	0	0	0	
<b>Total Revenues</b>	<b>9,223</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

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

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

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

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

**Expenditure Detail**

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

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

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

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

**Expenditure Detail**

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

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

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

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

**Expenditure Detail**

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

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

## (278) Coronavirus Emergency Supplemental Funding Program Fund

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

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

**AUTHORITY** - This Fund was established to facilitate the associated Grant reporting requirements. Authorization to apply for the grant was approved by the City Council on June 16, 2020.

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

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

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	1,528	5,362	0	0	0	0
Expenditures	1,528	5,362	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
278-312-220-501.000 Federal Grant	1,528	5,362	0	0	0	
<b>Total Revenues</b>	<b>1,528</b>	<b>5,362</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

*Fund 278 Coronavirus Emergency Supplemental Funding Program Fund*  
*Dept 312 COVID Response*  
*Sub. Act. 220 2019/20 COVID Grants*

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<b>Materials and Supplies:</b>						
278-312-220-778.000 Equipment Maint. Supplies	899	0	0	0	0	
	899	0	0	0	0	<b>0</b>
<b>Capital Outlay:</b>						
278-312-220-985.000 Machinery & Equipment	629	5,362	0	0	0	
	629	5,362	0	0	0	<b>0</b>
<b>Total Expenditures</b>	<b>1,528</b>	<b>5,362</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## (279) American Rescue Plan Act Fund

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

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

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

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

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

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	0	161,865	200,000	65,000	75,000	0
Expenditures	0	161,865	200,000	65,000	75,000	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

*Fund 279 American Rescue Plan Act Fund*

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

**Expenditure Detail**

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

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



## (282) Lead Hazard Control Grant Fund

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

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

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

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

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

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

*Fund 282 Lead Hazard Control Grant Fund*

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

**Expenditure Detail**

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

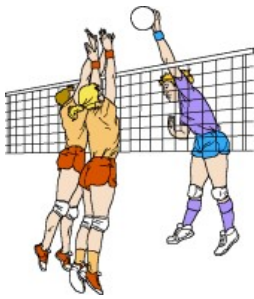
Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<b>Contractual And Other:</b>						
282-258-000-818.292    Cont. Serv.-Rental Rehab	20,990	0	0	0	0	
	20,990	0	0	0	0	<b>0</b>
<b>Total Expenditures</b>	<b>20,990</b>	<b>0</b>	<b>0</b>	<b>0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

## (296) Recreation Activity Fund

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

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

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



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

***Fund 296 Recreation Activity Fund***

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	91,852	212,105	208,000	275,250	270,250	0
Expenditures	75,586	176,419	206,248	272,324	266,824	0
Excess of Revenues Over (Under) Expenditures	16,266	35,686	1,752	2,926	3,426	0
Fund Balance - Beginning of Year	271,268	287,534	323,220	323,220	326,146	326,146
<b>Fund Balance - End of Year</b>	<b>287,534</b>	<b>323,220</b>	<b>324,972</b>	<b>326,146</b>	<b>329,572</b>	<b>326,146</b>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Personnel Schedule**

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

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

**Fund 296 Recreation Activity Fund**

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

**Expenditure Detail**

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

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

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## (297) JPS Recreation Millage Program Fund

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

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

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



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

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

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	650,677	645,538	676,000	650,000	651,500	0
Expenditures	397,351	625,193	657,274	643,386	623,067	0
Excess of Revenues Over (Under) Expenditures	253,326	20,345	18,726	6,614	28,433	0
Fund Balance - Beginning of Year	131,198	384,524	404,869	404,869	411,483	411,483
<b>Fund Balance - End of Year</b>	<b>384,524</b>	<b>404,869</b>	<b>423,595</b>	<b>411,483</b>	<b>439,916</b>	<b>411,483</b>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: JPS Recreation Millage Programs</i>				
<i>Fund-Activity: 297-757</i>				
PT	Part Time - Recreation		100	150,000
			<b>100</b>	
<b>Add:</b>	Assistant Director 100% from 101-752			100,665
	Dir. of Parks, Recreation & Grounds 20% from 101-752			27,400
	Recreation Services Coordinator (1) 100% from 101-752			79,843
	<b>Activity Total</b>			<b>357,908</b>



**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

**Fund 297 JPS Recreation Millage Program Fund**

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

**Expenditure Detail**

**Fund 297 JPS Recreation Millage Program Fund**

**Dept 757 JPS Recreation Millage Programs**

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

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## **Debt Service Funds**

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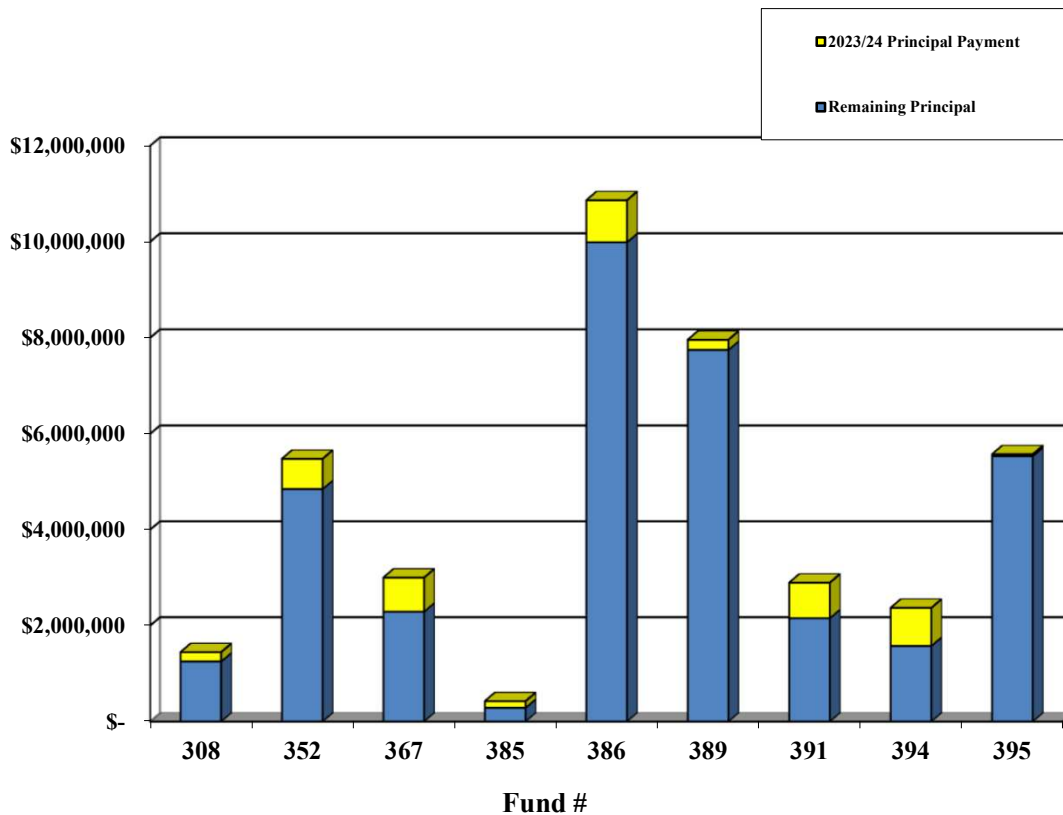
**Debt service funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies when the government is obligated in some manner for the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

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**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Debt Service Funds**  
**Debt Summary**

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



## (308) 2020 Capital Improvement Bonds Debt Service Fund

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

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

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

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

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

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

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

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

**Expenditure Detail**

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

<b>Account Description</b>	<b>2020/21 Actual</b>	<b>2021/22 Actual</b>	<b>2022/23 Budget</b>	<b>2022/23 Projected</b>	<b>2023/24 Proposed</b>	<b>2023/24 Adopted</b>
<b>Debt Service :</b>						
308-906-000-991.000    Principal	182,000	186,000	190,000	190,000	194,000	
308-906-000-992.000    Interest	41,626	37,533	33,702	33,702	29,788	
<b>Total Expenditures</b>	<b>223,626</b>	<b>223,533</b>	<b>223,702</b>	<b>223,702</b>	<b>223,788</b>	<b>0</b>

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

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

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

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

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

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

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	760,448	761,350	761,890	761,890	762,068	0
Expenditures	760,448	761,350	761,890	761,890	762,068	0
Excess of Revenues Over (Under) Expenses	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2020/21</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2022/23</b>	<b>2023/24</b>	<b>2023/24</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Proposed</b>	<b>Adopted</b>
352-000-000-699.202    Cont.-Major Street Fund	517,655	511,679	511,890	592,572	592,068	
352-000-000-699.895    Cont.-Special Assmt. Fund	242,793	249,671	250,000	169,318	170,000	
<b>Total Revenues</b>	<b>760,448</b>	<b>761,350</b>	<b>761,890</b>	<b>761,890</b>	<b>762,068</b>	<b>0</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2020/21</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2022/23</b>	<b>2023/24</b>	<b>2023/24</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Proposed</b>	<b>Adopted</b>
<b>Debt Service :</b>						
352-906-000-991.000    Principal	585,000	600,000	615,000	615,000	630,000	
352-906-000-992.000    Interest	175,448	161,350	146,890	146,890	132,068	
<b>Total Expenditures</b>	<b>760,448</b>	<b>761,350</b>	<b>761,890</b>	<b>761,890</b>	<b>762,068</b>	<b>0</b>

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

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

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

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

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

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

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

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

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

**Expenditure Detail**

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

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

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

**PURPOSE** - This fund is used to account for the payment of interest and principal on the \$ 4.382 million City of Jackson 2021 Unlimited Tax General Obligation (City Hall) Refunding Bonds, which are dated March 24, 2021. These Bonds were issued to refinance the 2013 Unlimited Tax General Obligation (City Hall) Refunding Bonds and paying the costs incidental to the issuance of the Bonds.

**CHARACTER** - Pursuant to the Bond Resolution, the Refunding Bonds issued in 2021 are unlimited tax general obligations of the City secured by its full faith and credit. The Bonds are payable from ad valorem taxes that may be levied on all taxable property within the City without limitation as to rate or amount. The refunding was undertaken to achieve debt service savings.

**AUTHORITY** - The 2021 Unlimited Tax General Obligation Refunding Bonds were issued under the provisions of Act 34, Public Acts of Michigan, 2001, and were authorized by Resolution of the City Council adopted February 9, 2021.

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

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

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

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

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

**Expenditure Detail**

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

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

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

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

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

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

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

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

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	142,186	143,275	144,087	144,087	145,569	0
Expenditures	142,186	143,275	144,087	144,087	145,569	0
Excess of Revenues Over (Under) Expenses	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

*Fund 385 2016 Capital Improvement Bonds Debt Service Fund*

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
385-000-000-699.245    Cont.-Public Imp. Fund	142,186	143,275	144,087	144,087	145,569	
<b>Total Revenues</b>	<b>142,186</b>	<b>143,275</b>	<b>144,087</b>	<b>144,087</b>	<b>145,569</b>	<b>0</b>

**Expenditure Detail**

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<b>Debt Service :</b>						
385-906-000-991.000    Principal	128,000	131,000	134,000	134,000	138,000	
385-906-000-992.000    Interest	14,186	12,275	10,087	10,087	7,569	
<b>Total Expenditures</b>	<b>142,186</b>	<b>143,275</b>	<b>144,087</b>	<b>144,087</b>	<b>145,569</b>	<b>0</b>

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

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

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

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

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

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

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	1,438,000	1,443,000	1,410,000	1,410,000	1,418,750	0
Expenditures	1,438,000	1,443,000	1,410,000	1,410,000	1,418,750	0
Excess of Revenues Over (Under) Expenses	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
386-000-000-699.101 Cont.-General Fund	116,047	110,967	108,429	108,429	109,102	
386-000-000-699.202 Cont.-Major St. Fund	102,242	184,992	180,762	180,762	181,884	
386-000-000-699.203 Cont.-Local St. Fund	103,824	89,322	87,279	87,279	87,821	
386-000-000-699.245 Cont.-Public Imp. Fund	75,207	68,542	66,975	66,975	67,391	
386-000-000-699.514 Cont.-Auto Parking Fund	112,739	105,195	102,789	102,789	103,427	
386-000-000-699.590 Cont.-Sewer Fund	239,427	221,645	216,576	216,576	217,920	
386-000-000-699.591 Cont.-Water Fund	632,864	608,946	595,020	595,020	598,711	
386-000-000-699.661 Cont.-Mtr. Pool & Gar. Fd.	55,650	53,391	52,170	52,170	52,494	
<b>Total Revenues</b>	<b>1,438,000</b>	<b>1,443,000</b>	<b>1,410,000</b>	<b>1,410,000</b>	<b>1,418,750</b>	<b>0</b>

**Expenditure Detail**

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<b>Debt Service :</b>						
386-906-000-991.000 Principal	800,000	825,000	825,000	825,000	875,000	
386-906-000-992.000 Interest	637,500	617,500	584,500	584,500	543,250	
386-906-000-993.000 Paying Agent Fees	500	500	500	500	500	
<b>Total Expenditures</b>	<b>1,438,000</b>	<b>1,443,000</b>	<b>1,410,000</b>	<b>1,410,000</b>	<b>1,418,750</b>	<b>0</b>

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

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

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

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

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

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

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	420,852	415,704	420,556	420,556	420,144	0
Expenditures	420,852	415,704	420,556	420,556	420,144	0
Excess of Revenues Over (Under) Expenses	0	0	0	0	0	0
Fund Balance - Beginning of Year	1,900	1,900	1,900	1,900	1,900	1,900
<b>Fund Balance - End of Year</b>	<b>1,900</b>	<b>1,900</b>	<b>1,900</b>	<b>1,900</b>	<b>1,900</b>	<b>1,900</b>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

*Fund 389 2017 BRA TIF Refunding Debt Service Fund*

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
389-000-000-699.489    Cont. - BRA Fund	420,852	415,704	420,556	420,556	420,144	
<b>Total Revenues</b>	<b>420,852</b>	<b>415,704</b>	<b>420,556</b>	<b>420,556</b>	<b>420,144</b>	<b>0</b>

**Expenditure Detail**

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<b>Debt Service :</b>						
389-906-000-991.000    Principal	195,000	195,000	205,000	205,000	210,000	
389-906-000-992.000    Interest	225,852	220,704	215,556	215,556	210,144	
<b>Total Expenditures</b>	<b>420,852</b>	<b>415,704</b>	<b>420,556</b>	<b>420,556</b>	<b>420,144</b>	<b>0</b>

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

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

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

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

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

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

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

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

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

**Expenditure Detail**

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

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

## (394) 2001 DDA TIF Debt Service Fund

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

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

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

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

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

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	2,460,750	2,597,987	2,735,750	2,735,750	2,881,749	0
Expenditures	2,460,750	2,597,987	2,735,750	2,735,750	2,881,749	0
Excess of Revenues Over (Under) Expenses	0	0	0	0	0	0
Fund Balance - Beginning of Year	637	637	637	637	637	637
<b>Fund Balance - End of Year</b>	<b>637</b>	<b>637</b>	<b>637</b>	<b>637</b>	<b>637</b>	<b>637</b>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

*Fund 394 2001 DDA TIF Debt Service Fund*

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
394-000-000-699.494    Cont.-DDA Project Fund	2,460,750	2,597,987	2,735,750	2,735,750	2,881,749	
<b>Total Revenues</b>	<b>2,460,750</b>	<b>2,597,987</b>	<b>2,735,750</b>	<b>2,735,750</b>	<b>2,881,749</b>	<b>0</b>

**Expenditure Detail**

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<b>Debt Service :</b>						
394-906-000-991.000    Principal	810,299	804,697	801,765	801,765	793,730	
394-906-000-992.000    Interest	1,649,701	1,792,540	1,933,235	1,933,235	2,087,269	
394-906-000-993.000    Paying Agent Fees	750	750	750	750	750	
<b>Total Expenditures</b>	<b>2,460,750</b>	<b>2,597,987</b>	<b>2,735,750</b>	<b>2,735,750</b>	<b>2,881,749</b>	<b>0</b>

## (395) 2019 DDA TIF Refunding Debt Service Fund

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

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

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

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

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

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



**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

*Fund 395 2019 DDA TIF Refunding Debt Service Fund*

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
395-000-000-699.494    Cont.-DDA Project Fund	206,687	205,630	209,573	209,573	208,365	
<b>Total Revenues</b>	<b>206,687</b>	<b>205,630</b>	<b>209,573</b>	<b>209,573</b>	<b>208,365</b>	<b>0</b>

**Expenditure Detail**

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

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

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

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

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

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

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

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

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

*Fund 397 2012 BRA TIF Refunding Debt Service Fund*

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

**Expenditure Detail**

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<b>Debt Service :</b>						
397-906-000-991.000    Principal	605,000	0	0	0	0	
397-906-000-992.000    Interest	102,884	0	0	0	0	
<b>Total Expenditures</b>	<b>707,884</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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## **Capital Projects Funds**

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

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## (401) Capital Projects Fund

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

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

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

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

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***Fund 401 Capital Projects Fund***

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	212,290	115,849	1,956,398	590,825	1,113,531	0
Expenditures	206,238	121,594	1,955,898	607,658	1,113,031	0
Excess of Revenues Over (Under) Expenditures	6,051	(5,745)	500	(16,833)	500	0
Fund Balance - Beginning of Year	65,084	71,135	65,390	65,390	48,557	48,557
<b>Fund Balance - End of Year</b>	<b>71,135</b>	<b>65,390</b>	<b>65,890</b>	<b>48,557</b>	<b>49,057</b>	<b>48,557</b>

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

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



**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

**Fund 401 Capital Projects Fund**

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

**Expenditure Detail**

**Fund 401 Capital Projects Fund**

**Dept 901 Capital Projects**

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

## (402) Water Equipment and Replacement Fund

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

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

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

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

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

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	3,898,900	2,951,052	7,808,191	4,688,862	5,041,766	0
Expenditures:	4,202,048	3,281,444	9,825,900	5,812,315	7,099,234	0
Excess of Revenues Over (Under) Expenditures	(303,148)	(330,392)	(2,017,709)	(1,123,453)	(2,057,468)	0
Fund Balance - Beginning of Year	7,120,048	6,816,900	6,486,508	6,486,508	5,363,055	5,363,055
<b>Fund Balance - End of Year</b>	<b>6,816,900</b>	<b>6,486,508</b>	<b>4,468,799</b>	<b>5,363,055</b>	<b>3,305,587</b>	<b>5,363,055</b>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

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

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<b>Capital Outlay:</b>						
402-591-000-975.000 Building Additions	6,139	0	1,286,100	86,100	1,276,460	
402-591-000-975.075 DPW WTP/WWTP Bldgs.	290,116	0	0	62,488	0	
402-591-000-980.001 Office Equipment	15,406	33,396	9,200	21,825	12,900	
402-591-000-981.000 Vehicles/Enterprise Lease	24,462	63,494	449,344	356,615	376,508	
402-591-000-984.003 GIS Projects	1,000	0	13,500	13,500	13,500	
402-591-000-985.000 Machinery & Equipment	242,426	123,921	426,892	582,867	196,790	
402-591-000-985.001 Meters	115,712	130,118	245,000	225,000	370,000	
402-591-000-985.002 Wellfield	243	11,560	66,200	26,200	66,850	
402-591-000-985.003 Pumping Station	0	0	9,270	9,270	10,197	
402-591-000-985.004 Storage Tanks	123	308	790	790	870	
402-591-000-985.005 Engineering	162,259	134,732	161,700	302,950	280,500	
402-591-000-985.006 Treatment Plant	1,351,735	424,313	589,583	1,653,008	1,388,685	
402-591-000-985.010 Well Abandonment Program	0	0	10,000	10,000	10,000	
402-591-000-985.011 Wellhead Protection Prog.	0	9,120	20,000	35,000	20,000	
402-591-000-985.012 Cross Connection Program	41,369	42,504	47,400	48,111	49,554	
	<u>2,250,990</u>	<u>973,466</u>	<u>3,334,979</u>	<u>3,433,724</u>	<u>4,072,814</u>	<u>0</u>
<b>Total Capital Assets-Other</b>	<b><u>2,250,990</u></b>	<b><u>973,466</u></b>	<b><u>3,334,979</u></b>	<b><u>3,433,724</u></b>	<b><u>4,072,814</u></b>	<b><u>0</u></b>
<b>Total Expenses</b>	<b><u>4,202,048</u></b>	<b><u>3,281,444</u></b>	<b><u>9,825,900</u></b>	<b><u>5,812,315</u></b>	<b><u>7,099,234</u></b>	<b><u>0</u></b>

## (403) Lead Service Line Replacement Fund

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

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

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

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

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

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

*Fund 403 Lead Service Line Replacement*

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



**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

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

**WORK PROJECT DETAIL**

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

## (404) Sanitary Sewer Maintenance Fund

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

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

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

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

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***Fund 404 Sanitary Sewer Maintenance Fund***

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	219,303	234,982	399,931	474,399	663,044	0
Expenditures	219,303	234,982	399,931	474,399	663,044	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

***Fund 404 Sanitary Sewer Maintenance Fund***

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

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

**WORK PROJECT DETAIL**

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

## (405) Sanitary Sewer Replacement Fund

**PURPOSE** - This fund is used to account for monies set aside for the replacement of existing sanitary sewers

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

**AUTHORITY** - This fund was established by action of the City Commission through formal budget adoption.

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

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***Fund 405 Sanitary Sewer Replacement Fund***

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	757,883	719,098	672,950	1,107,862	1,535,190	0
Expenditures	660,661	1,315,987	1,902,121	848,400	2,985,140	0
Excess of Revenues Over (Under) Expenditures	97,222	(596,889)	(1,229,171)	259,462	(1,449,950)	0
Fund Balance - Beginning of Year	3,153,232	3,250,454	2,653,565	2,653,565	2,913,027	2,913,027
<b>Fund Balance - End of Year</b>	<b>3,250,454</b>	<b>2,653,565</b>	<b>1,424,394</b>	<b>2,913,027</b>	<b>1,463,077</b>	<b>2,913,027</b>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

**Fund 405 Sanitary Sewer Replacement Fund**

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
405-000-000-664.000 Interest	7,883	14,098	7,200	47,360	42,620	
405-000-000-699.590 Cont.- Sewer Fund	750,000	705,000	665,750	1,060,502	1,492,570	
<b>Total Revenues</b>	<b>757,883</b>	<b>719,098</b>	<b>672,950</b>	<b>1,107,862</b>	<b>1,535,190</b>	<b>0</b>

**Expenditure Detail**

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

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

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

## (406) Wastewater Equipment Replacement Fund

**PURPOSE** - This Fund is used to account for monies set aside to replace existing equipment of the Sewage Treatment Plant.

**CHARACTER** - Transfers from the Sewage Fund (590) supply this Fund with monies necessary to purchase or construct machinery, vehicles, building improvements etc. The expenditures must be for replacements of existing equipment or structures.

**AUTHORITY** - This fund is authorized by Chapter 21, Section 2.74 (b) of the Jackson City Code.

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

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***Fund 406 Wastewater Equipment Replacement Fund***

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	1,266,053	1,485,827	16,095,054	4,997,578	3,990,800	0
Expenditures	788,060	1,053,530	17,594,940	5,030,754	6,228,293	0
Excess of Revenues Over (Under) Expenditures	477,993	432,297	(1,499,886)	(33,176)	(2,237,493)	0
Fund Balance - Beginning of Year	3,611,925	4,089,918	4,522,215	4,522,215	4,489,039	4,489,039
<b>Fund Balance - End of Year</b>	<b>4,089,918</b>	<b>4,522,215</b>	<b>3,022,329</b>	<b>4,489,039</b>	<b>2,251,546</b>	<b>4,489,039</b>



**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

**Fund 406 Wastewater Equipment Replacement Fund**

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

**Expenditure Detail**

**Fund 406 Wastewater Equipment Replacement Fund**  
**Dept 548 Wastewater Equipment Replacement**

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

## (407) 2022 Sewer System Project Construction

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

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

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

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

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***Fund 407 2022 Sewer System Project Construction***

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

***Fund 407 2022 Sewer System Project Construction***

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

**Expenditure Detail**

***Fund 407 2022 Sewer System Project Construction***  
***Dept 901 Capital Projects***

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

## (408) 2020 Capital Improvement Bonds Construction Fund

**PURPOSE** - This Fund is used to account for the receipt and expenditure of bond proceeds from the sale of the 2020 Capital Improvement Bonds, dated May 28, 2020.

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

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

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

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***Fund 408 2020 Capital Improvement Bonds Construction Fund***

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

**Fund 408 2020 Capital Improvement Bonds Construction Fund**

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

**Expenditure Detail**

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

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

## (409) 2022 Water System Project Construction

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

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

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

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

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***Fund 409 2022 Water System Project Construction***

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	0	0	0	311,845	16,342,000	0
Expenditures	0	0	0	311,845	16,342,000	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

***Fund 409 2022 Water System Project Construction***

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

**Expenditure Detail**

***Fund 409 2022 Water System Project Construction***  
***Dept 901 Capital Projects***

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

## (425) 2017 Michigan Transportation Fund Bonds Construction Fund

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

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

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

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

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***Fund 425 2017 Michigan Transportation Fund Bonds Construction Fund***

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



**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

*Fund 425 2017 Michigan Transportation Fund Bonds Construction Fund*

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

**Expenditure Detail**

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

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

## (426) 2024 Michigan Transportation Fund Bonds Construction Fund

**PURPOSE** - This fund is used to account for the receipt and expenditure of bond proceeds from the sale of the 2024 Michigan Transportation Fund Bonds, date to be determined.

**CHARACTER** - The moneys in the Construction Fund shall be used solely to pay the costs of the various Major Street Projects, special assessments for Major and Local street projects and the costs of issuance of the Bonds. The debt service for this bond issue will be accounted for in the City's 2024 Michigan Transportation Fund Bonds Debt Service Fund # 353.

**AUTHORITY** - To be determined.

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

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***Fund 426 2024 Michigan Transportation Fund Bonds Construction Fund***

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

*Fund 426 2024 Michigan Transportation Fund Bonds Construction Fund*

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

**Expenditure Detail**

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

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

## (486) 2018 Capital Improvement Bonds Construction Fund

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

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

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

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

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***Fund 486 2018 Capital Improvement Bonds Construction Fund***

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

*Fund 486 2018 Capital Improvement Bonds Construction Fund*

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

**Expenditure Detail**

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

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

## (488) MLK Corridor Improvement Authority Fund

**PURPOSE** - This Fund is used to account for the receipt and expenditure of tax increments based on the captured assessed value of property within the MLK Corridor Improvement Area, as well as other related revenues and expenditures.

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

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

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

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***Fund 488 MLK Corridor Improvement Authority Fund***

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

**Fund 488 MLK Corridor Improvement Authority Fund**

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

**Expenditure Detail**

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

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

## (489) Brownfield Redevelopment Authority Fund

**PURPOSE** - This Fund is used to account for the receipt and expenditure of tax increments based on the captured assessed value of property within the Redevelopment Area. The Authority is authorized to capture tax increment revenues from all taxing units, including school districts and the State, and use those revenues to assess the environmental status of a property, to take steps to prevent or mitigate exposure or harm from the existing contamination, and to clean up existing contamination. Under certain circumstances, an Authority is permitted to use tax increment revenues captured on a parcel of property on any other environmentally contaminated property in the municipality.

**CHARACTER** - The moneys credited to the Fund and on hand therein from time to time shall be used annually in the manner provided in the Brownfield Plan, as amended.

**AUTHORITY** - This Fund was established by resolution of the City Commission on April 1, 1997 with the formation of the City of Jackson Brownfield Redevelopment Authority.

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

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***Fund 489 Brownfield Redevelopment Authority Fund***

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	1,385,330	1,516,054	1,559,350	1,895,252	1,977,300	0
Expenditures	1,394,784	1,444,192	1,450,079	1,758,217	1,804,230	0
Excess of Revenues Over (Under) Expenditures	(9,454)	71,862	109,271	137,035	173,070	0
Fund Balance - Beginning of Year	1,345,971	1,336,517	1,408,379	1,408,379	1,545,414	1,545,414
<b>Fund Balance - End of Year</b>	<b>1,336,517</b>	<b>1,408,379</b>	<b>1,517,650</b>	<b>1,545,414</b>	<b>1,718,484</b>	<b>1,545,414</b>



**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

***Fund 489 Brownfield Redevelopment Authority Fund***

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

**Fund 489 Brownfield Redevelopment Authority Fund**  
**Dept 745 Brownfield Redevelopment Projects**

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

## (494) Downtown Development Authority Project Fund

**PURPOSE** - This Fund is used to account for the receipt and expenditure of tax increments based on the captured assessed value of property within the Amended Development Area.

**CHARACTER** - The moneys credited to the Project Fund and on hand therein from time to time shall be used annually in the manner provided in the Tax Increment Financing Plan portion of the Amended Plan.

**AUTHORITY** - This Fund was established on July 1, 1993, per City Ordinance 92-16 adopted by the City Commission on October 20, 1992.

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

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***Fund 494 Downtown Development Authority Project Fund***

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	3,165,351	3,365,159	3,405,000	3,482,999	3,525,000	0
Expenditures	2,667,437	2,803,617	2,947,323	2,945,323	3,090,114	0
Excess of Revenues Over (Under) Expenditures	497,914	561,542	457,677	537,676	434,886	0
Fund Balance - Beginning of Year	3,389,141	3,887,055	4,448,597	4,448,597	4,986,273	4,986,273
<b>Fund Balance - End of Year</b>	<b>3,887,055</b>	<b>4,448,597</b>	<b>4,906,274</b>	<b>4,986,273</b>	<b>5,421,159</b>	<b>4,986,273</b>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

***Fund 494 Downtown Development Authority Project Fund***

<b>Account Description</b>	<b>2020/21 Actual</b>	<b>2021/22 Actual</b>	<b>2022/23 Budget</b>	<b>2022/23 Projected</b>	<b>2023/24 Proposed</b>	<b>2023/24 Adopted</b>
494-000-000-402.000 Current Property Taxes	1,498,664	1,684,785	1,745,000	1,745,000	1,825,000	
494-000-000-441.000 Loc. Com. Stab. Share Tax	157,269	159,020	150,000	162,999	150,000	
494-000-000-664.000 Interest	9,418	21,354	10,000	75,000	50,000	
494-000-000-667.000 Rents and Royalties	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	
<b>Total Revenues</b>	<b>3,165,351</b>	<b>3,365,159</b>	<b>3,405,000</b>	<b>3,482,999</b>	<b>3,525,000</b>	<b>0</b>

**Expenditure Detail**

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

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

# Enterprise Funds

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

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## (514) Auto Parking System Fund

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

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

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

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

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

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

#### *Fund 514 Auto Parking System Fund*

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<b>Revenues</b>	94,618	94,742	93,743	96,423	95,443	0
<b>Expenses</b>	270,854	262,752	247,011	311,469	283,433	0
<b>Revenues Over (Under) Expenses</b>			(153,268)	(215,046)	(187,990)	0
<b>Add: Depreciation</b>			113,131	144,969	144,969	
<b>Estimated Change in Working Capital</b>			(40,137)	(70,077)	(43,021)	0
<b>Working Capital - Beginning of Year</b>			187,419	187,419	117,342	117,342
<b>Working Capital - End of Year</b>			<u>147,282</u>	<u>117,342</u>	<u>74,321</u>	<u>117,342</u>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

***Fund 514 Auto Parking System Fund***

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

**Expenditure Detail**

***Fund 514 Auto Parking System Fund***  
***Dept 587 Parking Utility***

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<b>Personal Services:</b>						
514-587-000-703.000 Salaries and Wages	763	280	500	500	3,000	
514-587-000-708.000 Unemployment Comp.	0	0	0	0	1	
514-587-000-709.000 Employers FICA	54	20	77	77	268	
514-587-000-713.000 Overtime	0	0	500	500	500	
514-587-000-715.000 Pension-General	92	34	123	123	385	
514-587-000-716.000 Pension-MERS DC	2	5	9	8	41	
514-587-000-718.000 Health Insurance	138	45	102	102	482	
514-587-000-723.000 Health - MERS HSA	3	7	6	8	29	
514-587-000-724.000 Workers Compensation	3	4	5	4	12	
514-587-000-725.000 Other Fringe Benefits	4	1	7	7	37	
	1,059	396	1,329	1,329	4,755	0
<b>Material and Supplies:</b>						
514-587-000-782.000 Materials	0	124	500	500	500	
	0	124	500	500	500	0
<b>Contractual And Other:</b>						
514-587-000-808.000 Audit Fees	156	154	162	176	181	
514-587-000-818.000 Contractual Services	3,030	8,656	15,000	15,000	15,000	
514-587-000-918.000 Pavement Repairs	0	0	2,000	250	2,000	
514-587-000-933.541 Parking Software/Maintenance	0	0	0	37,955	500	
514-587-000-934.000 Repairs and Maintenance	0	2,500	2,500	2,500	2,500	
514-587-000-943.000 Equipment Rental - MP	376	548	7,500	5,000	7,500	
514-587-000-961.641 PW Overhead	64	210	2,100	1,000	2,100	
514-587-000-961.642 Eng. Overhead	605	0	0	0	0	
514-587-000-962.000 Uncollectible Accounts	5,641	0	0	0	0	
	9,872	12,068	29,262	61,881	29,781	0
<b>Capital Outlay:</b>						
514-587-000-968.000 Depreciation	144,969	144,969	113,131	144,970	144,970	
514-587-000-971.000 Land Improvements	2,215	0	0	0	0	
	147,184	144,969	113,131	144,970	144,970	0
<b>Other Financing Uses::</b>						
514-587-000-995.386 Cont.-2018 Cap. Imp. D/S Fd.	112,739	105,195	102,789	102,789	103,427	
	112,739	105,195	102,789	102,789	103,427	0
<b>Total Expenses</b>	<b>270,854</b>	<b>262,752</b>	<b>247,011</b>	<b>311,469</b>	<b>283,433</b>	<b>0</b>



**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

**Fund 514 Auto Parking System Fund**  
**Dept 587 Parking Utility**

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<b>Personal Services:</b>						
514-587-000-703.000 Salaries and Wages	763	280	500	500	3,000	
514-587-000-708.000 Unemployment Comp.	0	0	0	0	1	
514-587-000-709.000 Employers FICA	54	20	77	77	268	
514-587-000-713.000 Overtime	0	0	500	500	500	
514-587-000-715.000 Pension-General	92	34	123	123	385	
514-587-000-716.000 Pension-MERS DC	2	5	9	8	41	
514-587-000-718.000 Health Insurance	138	45	102	102	482	
514-587-000-723.000 Health - MERS HSA	3	7	6	8	29	
514-587-000-724.000 Workers Compensation	3	4	5	4	12	
514-587-000-725.000 Other Fringe Benefits	4	1	7	7	37	
	<b>1,059</b>	<b>396</b>	<b>1,329</b>	<b>1,329</b>	<b>4,755</b>	<b>0</b>
<b>Material and Supplies:</b>						
514-587-000-782.000 Materials	0	124	500	500	500	
	<b>0</b>	<b>124</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>0</b>
<b>Contractual And Other:</b>						
514-587-000-808.000 Audit Fees	156	154	162	176	181	
514-587-000-818.000 Contractual Services	3,030	8,656	15,000	15,000	15,000	
514-587-000-918.000 Pavement Repairs	0	0	2,000	250	2,000	
514-587-000-933.541 Parking Software/Maintenance	0	0	0	37,955	500	
514-587-000-934.000 Repairs and Maintenance	0	2,500	2,500	2,500	2,500	
514-587-000-943.000 Equipment Rental - MP	376	548	7,500	5,000	7,500	
514-587-000-961.641 PW Overhead	64	210	2,100	1,000	2,100	
514-587-000-961.642 Eng. Overhead	605	0	0	0	0	
514-587-000-962.000 Uncollectible Accounts	5,641	0	0	0	0	
	<b>9,872</b>	<b>12,068</b>	<b>29,262</b>	<b>61,881</b>	<b>29,781</b>	<b>0</b>
<b>Capital Outlay:</b>						
514-587-000-968.000 Depreciation	144,969	144,969	113,131	144,970	144,970	
514-587-000-971.000 Land Improvements	2,215	0	0	0	0	
	<b>147,184</b>	<b>144,969</b>	<b>113,131</b>	<b>144,970</b>	<b>144,970</b>	<b>0</b>
<b>Other Financing Uses::</b>						
514-587-000-995.386 Cont.-2018 Cap. Imp. D/S Fd.	112,739	105,195	102,789	102,789	103,427	
	<b>112,739</b>	<b>105,195</b>	<b>102,789</b>	<b>102,789</b>	<b>103,427</b>	<b>0</b>
<b>Total Expenses</b>	<b>270,854</b>	<b>262,752</b>	<b>247,011</b>	<b>311,469</b>	<b>283,433</b>	<b>0</b>

## (518) Parking Assessment Fund

**PURPOSE** - This fund is used to account for the revenues and expenses of the City's Meterless Parking System.

**CHARACTER** - Revenues of this fund consist principally of parking assessments to property owners in the Central Business District. Such assessments are based on the annual operating expense of the System and include such items as the leasing of private parking lots used in the System, lot maintenance, snow removal, utilities and administrative expenses. In the event the City reverts back to a Metered Parking System this fund will be closed out and all parking operations of the City will be accounted for in the Automobile Parking System Fund (514).

**AUTHORITY** - This fund was established November 1, 1984, which represents the beginning of first annual operating period covered by assessment. Continuation of the System depends on subsequent annual adoption of new assessment rolls each December 1st or other date as the City Council determines.

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

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***Fund 518 Parking Assessment Fund***

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	249,667	235,375	221,288	280,776	311,449	0
Expenses	221,483	257,712	303,267	330,718	314,981	0
Excess of Revenues Over (Under) Expenses	28,184	(22,337)	(81,979)	(49,942)	(3,532)	0
Working Capital - Beginning of Year	276,155	304,339	282,002	282,002	232,060	<b>232,060</b>
<b>Working Capital - End of Year</b>	<b>304,339</b>	<b>282,002</b>	<b>200,023</b>	<b>232,060</b>	<b>228,528</b>	<b>232,060</b>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

***Fund 518 Parking Assessment Fund***

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

**Fund 518 Parking Assessment Fund**  
**Dept 586 Parking Assessment**

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<b>Personal Services:</b>						
518-586-000-703.000 Salaries and Wages	16,181	18,301	20,795	26,196	22,103	
518-586-000-707.000 Temporary Wages	21,431	15,186	23,920	27,810	27,768	
518-586-000-708.000 Unemployment Comp.	8	49	12	48	40	
518-586-000-709.000 Employers FICA	2,709	2,350	3,497	4,208	3,892	
518-586-000-713.000 Overtime	0	475	1,000	1,000	1,000	
518-586-000-715.000 Pension-General	2,005	2,045	2,674	3,491	2,544	
518-586-000-716.000 Pension-MERS DC	559	511	374	1,167	298	
518-586-000-718.000 Health Insurance	4,291	4,217	4,226	8,392	3,552	
518-586-000-723.000 Health - MERS HSA	526	483	266	937	215	
518-586-000-724.000 Workers Compensation	129	159	192	204	90	
518-586-000-725.000 Other Fringe Benefits	62	60	276	92	272	
	<u>47,901</u>	<u>43,836</u>	<u>57,232</u>	<u>73,545</u>	<u>61,774</u>	<u>0</u>
<b>Material and Supplies:</b>						
518-586-000-756.000 Operating Supplies	0	0	2,000	2,000	2,000	
518-586-000-782.000 Materials	4,853	9,625	10,000	10,000	10,000	
	<u>4,853</u>	<u>9,625</u>	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>0</u>
<b>Contractual And Other:</b>						
518-586-000-808.000 Audit Fees	125	128	135	182	187	
518-586-000-818.000 Contractual Services	49,644	82,547	98,000	104,000	98,000	
518-586-000-918.000 Pavement Repairs	0	0	20,000	10,000	20,000	
518-586-000-924.000 Utilities	3,033	1,899	3,050	3,050	3,050	
518-586-000-943.000 Equip. Rental - Motor Pool	332	7,494	1,000	8,901	4,000	
518-586-000-961.101 Admin.-General Fund	13017	7,892	5,250	5,250	5,250	
518-586-000-961.641 PW Overhead	130	2,144	2,000	2,000	2,000	
518-586-000-961.642 ENG Overhead	15,430	10,004	12,457	19,647	16,577	
518-586-000-962.000 Uncollectible Accounts	-5,125	0	0	0	0	
	<u>76,586</u>	<u>112,108</u>	<u>141,892</u>	<u>153,030</u>	<u>149,064</u>	<u>0</u>
<b>Other Financing Uses::</b>						
518-586-000-995.514 Cont.- Auto Parking System Fd	92,143	92,143	92,143	92,143	92,143	
	<u>92,143</u>	<u>92,143</u>	<u>92,143</u>	<u>92,143</u>	<u>92,143</u>	<u>0</u>
<b>Total Expenses</b>	<u><b>221,483</b></u>	<u><b>257,712</b></u>	<u><b>303,267</b></u>	<u><b>330,718</b></u>	<u><b>314,981</b></u>	<u><b>0</b></u>

## (519) Cooper/Francis Parking Decks Fund

**PURPOSE** - This fund is used to account for the operations of the East (Cooper St.) and West (Francis St.) parking decks as well as surface parking constructed on Water Street. These parking facilities were constructed in 2002 and 2003 with proceeds from the DDA TIF and BRA TIF Bonds in connection with the Consumers Energy Project.

**CHARACTER** - Revenues from parking permits sold will be used to fund parking operations as well as to provide a sinking fund for major long-term maintenance expenses.

**AUTHORITY** - This fund was established with a budget resolution adopted October 22, 2002.

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

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***Fund 519 Cooper/Francis Parking Decks Fund***

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<b>Revenues</b>	7,654	13,534	11,050	15,630	15,550	0
<b>Expenses</b>	283,421	282,153	283,775	283,344	283,957	0
<b>Excess of Revenues Over (Under) Expenses</b>	(275,767)	(268,619)	(272,725)	(267,714)	(268,407)	0
<b>Add: Depreciation</b>	262,943	262,943	262,943	262,943	262,943	
<b>Increase (Decrease) in Working capital</b>	(12,824)	(5,676)	(9,782)	(4,771)	(5,464)	0
<b>Working Capital - Beginning of Year</b>	564,514	551,690	546,014	546,014	541,243	541,243
<b>Working Capital - End of Year</b>	<b>551,690</b>	<b>546,014</b>	<b>536,232</b>	<b>541,243</b>	<b>535,779</b>	<b>541,243</b>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

***Fund 519 Cooper/Francis Parking Decks Fund***

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

**Expenditure Detail**

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

<b>Account Description</b>	<b>2020/21 Actual</b>	<b>2021/22 Actual</b>	<b>2022/23 Budget</b>	<b>2022/23 Projected</b>	<b>2023/24 Proposed</b>	<b>2023/24 Adopted</b>
<b>Contractual And Other:</b>						
519-599-000-808.000 Audit Fees	269	275	300	313	322	
519-599-000-818.000 Contractual Services	109	-631	0	0	0	
519-599-000-853.000 Telephone	188	1,313	0	0	0	
519-599-000-935.000 Insurance	14,792	14,792	15,532	15,088	15,692	
519-599-000-961.101 Admin.-General Fund	3,508	3,461	5,000	5,000	5,000	
519-599-000-962.000 Uncollectible Accounts	1,612	0	0	0	0	
	<b>20,478</b>	<b>19,210</b>	<b>20,832</b>	<b>20,401</b>	<b>21,014</b>	<b>0</b>
<b>Capital Outlay :</b>						
519-599-000-968.000 Depreciation	262,943	262,943	262,943	262,943	262,943	
	<b>262,943</b>	<b>262,943</b>	<b>262,943</b>	<b>262,943</b>	<b>262,943</b>	<b>0</b>
<b>Total Expenses</b>	<b>283,421</b>	<b>282,153</b>	<b>283,775</b>	<b>283,344</b>	<b>283,957</b>	<b>0</b>

## **(590) Sewer Fund**

**PURPOSE** - This fund is used to account for the operation, construction, and acquisition of additions and improvements, and the payment of interest and principal on revenue bonds issued to help finance the construction projects undertaken by the City of Jackson's Sewer Fund.

**CHARACTER** - In accordance with current ordinances, charges for wastewater services shall be levied on all premises having any sewer connection with the public wastewater facilities. The service charges now in effect for premises within the City shall continue as to such premises until changed pursuant to resolution of the City Council. The City Council shall, by resolution, establish service charges estimated to be sufficient to provide for the payment of any and all indebtedness, to provide for the expenses of administration, operation, and maintenance of the wastewater facilities as are necessary to preserve the facilities in good repair and working order, and to build up a reasonable reserve for equipment replacement thereof. The service charges shall be reviewed annually and revised by the City Council as necessary to meet the system's expenses and to ensure that all user classes pay their proportionate share of operation, maintenance, and equipment replacement. At such time as the City Council revises service charges they shall be published at least once in a newspaper of general circulation within the City and no change in rates shall be effective until ten (10) days after such publication.

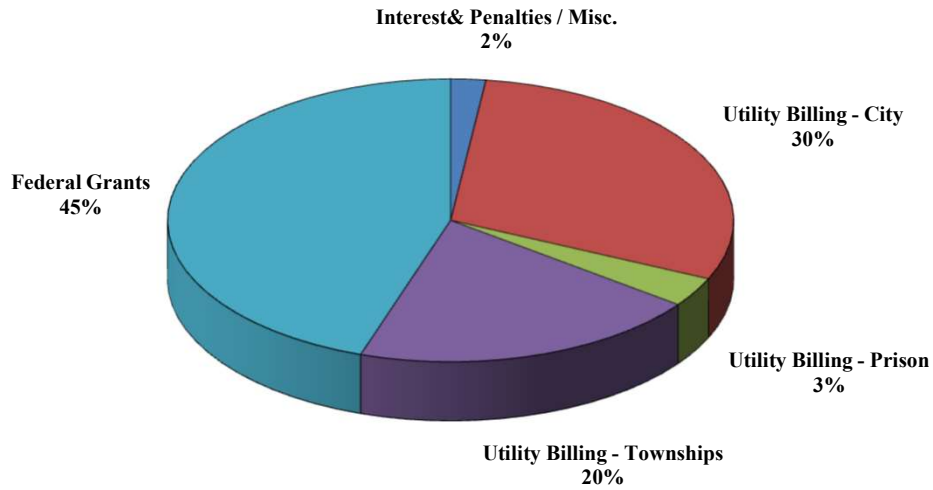
The City shall make annual contributions from the user charges to the **(406) Wastewater Equipment Replacement Fund** in order to maintain the reserve for equipment replacement. In determining the amount of the annual contribution, the City shall take into consideration the projected life of the wastewater treatment plant equipment, including vehicles, and the projected life of the City pumping station equipment.

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

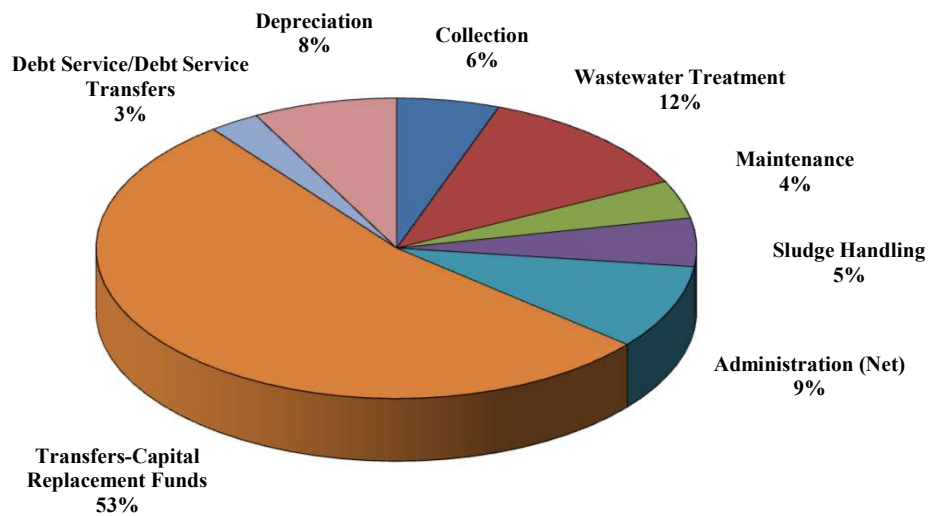
**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Sewer Fund**

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**Revenues**



**Expenses**





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

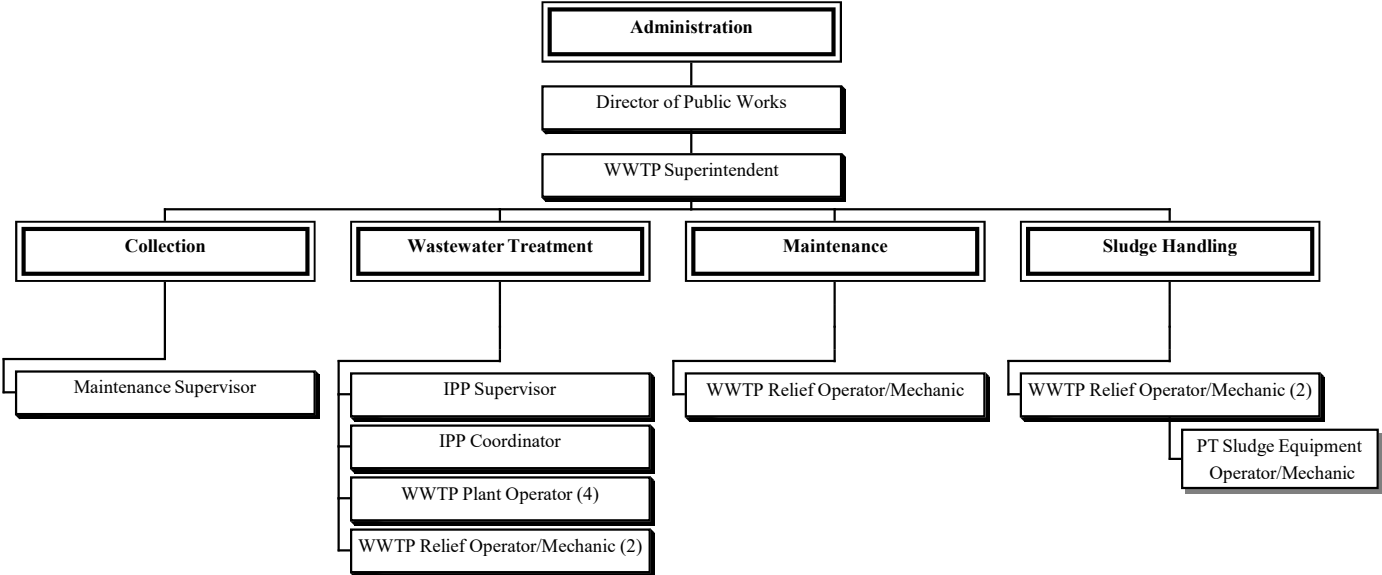
	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<b>Revenues:</b>						
Charges For Goods & Services	6,330,452	6,704,246	6,841,119	6,541,996	6,797,292	0
Federal Grants	0	0	0	6,237,198	5,697,802	0
State Grants	580,025	0	0	0	0	0
Penalties & Interest	16,159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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

**Fund 590 Sewer Fund**

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

# City of Jackson Sewer Fund Personnel Activity Chart



**City of Jackson**  
**Fiscal Year 2023/24 Proposed**  
**Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Sewer Fund-Collection</i>				
<i>Fund-Activity: 590-549</i>				
010	Maintenance Supervisor	1		69,432
	Retiree Health Insurance Stipends			1,200
		<u>1</u>		<u>70,632</u>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

**Fund 590 Sewer Fund**  
**Dept 549 Collection**

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Sewer Fund-Waste Water Treatment</i>				
<i>Fund-Activity: 590-550</i>				
011	IPP Supervisor	1		78,090
006	IPP Coordinator	1		56,568
307	WWTP Relief Operator/Mechanic	2		95,496
308	WWTP Plant Operator	4		241,405
	Retiree Health Insurance Stipends			7,260
<b>Activity Total</b>		<b>8</b>		<b>478,819</b>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

**Fund 590 Sewer Fund**  
**Dept 550 Wastewater Treatment**

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Sewer Fund-Maintenance</i>				
<i>Fund-Activity: 590-551</i>				
307	WWTP Relief Operator/Mechanic	1		<u>51,372</u>
		<u>1</u>		<u>51,372</u>
	<b>Add:</b> PT Building & Grounds Maintenance Specialist From 591-560			<u>15,000</u>
	<b>Activity Total</b>			<u><u>66,372</u></u>



**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

**Fund 590 Sewer Fund**  
**Dept 551 Maintenance**

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Sewer Fund-Sludge Handling</i>				
<i>Fund-Activity: 590-553</i>				
307	WWTP Relief Operator/Mechanic	2		<b>101,476</b>
	Retiree Health Insurance Stipends			<b>2,400</b>
	<b>Activity Total</b>	<b>2</b>		<b>103,876</b>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

**Fund 590 Sewer Fund**  
**Dept 553 Sludge Handling**

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Sewer Fund-Administration</i>				
<i>Fund-Activity: 590-554</i>				
014	WWTP Superintendent	1		<b>100,664</b>
	<b>Activity Total</b>	<b>1</b>		<b>100,664</b>
Add:	Retiree Health Insurance Stipends			9,456
	Public Works/Utilities Fiscal Supervisor (25%) from 591-556			25,166
	Public Utilities Clerk III (25%) from Water Admin 591-556			11,735
	Assistant Director of Public Works (50%) from 591-556			52,807
	Director of Public Works (50%) from 591-565			64,194
	Building Maintenance Assistant (34%) from 591-565			20,331
	Building Maintenance Supervisor (34%) from 591-565			26,170
				<b>310,523</b>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

**Fund 590 Sewer Fund**  
**Dept 554 Administration**

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<b>Personal Services:</b>						
590-554-000-703.000	Salaries and Wages	179,992	253,369	258,147	277,213	310,523
590-554-000-708.000	Unemployment Comp.	9	98	102	102	44
590-554-000-709.000	Employers FICA	12,894	17,764	19,890	21,207	23,911
590-554-000-715.000	Pension-General	19,726	23,095	30,615	34,014	33,370
590-554-000-716.000	Pension-MERS DC	5,469	7,854	9,030	9,500	10,991
590-554-000-716.001	Retirement-Contractual	1,307	1,652	2,080	2,080	2,080
590-554-000-718.000	Health Insurance	19,518	29,982	32,295	33,700	44,568
590-554-000-723.000	Health - MERS HSA	2,775	3,992	4,329	4,320	5,701
590-554-000-724.000	Workers Compensation	613	828	1,753	1,380	1,524
590-554-000-725.000	Other Fringe Benefits	688	789	3,191	3,191	3,835
		<u>242,991</u>	<u>339,423</u>	<u>361,432</u>	<u>386,707</u>	<u>436,547</u>
						<b>0</b>
<b>Material and Supplies:</b>						
590-554-000-752.000	Supplies	1,691	1,261	3,306	3,306	3,405
590-554-000-756.000	Operating Supplies	4,587	258	5,037	5,190	5,346
		<u>6,278</u>	<u>1,519</u>	<u>8,343</u>	<u>8,496</u>	<u>8,751</u>
						<b>0</b>
<b>Contractual and Other:</b>						
590-554-000-723.001	Health Ins. - Retirees	4,014	4,928	5,693	5,000	6,000
590-554-000-808.000	Audit Fees	5,261	5,048	5,300	7,214	7,430
590-554-000-818.000	Contractual Services	337	681	500	12,000	12,000
590-554-000-818.038	Cont.Serv.-MDEQ SAW Grant	646,044	0	0	0	0
590-554-000-820.000	Consultant Services	153,822	70,420	300,000	265,532	300,000
590-554-000-853.000	Telephone	10,255	14,325	14,935	14,935	15,383
590-554-000-880.000	Community Promotion	43,313	54,975	66,200	66,200	73,700
590-554-000-902.000	Advertising	113	73	2,000	1,454	2,000
590-554-000-908.003	License Stipend	0	1,000	1,000	1,000	1,000
590-554-000-910.000	Education & Training	3,329	4,522	9,950	9,950	10,450
590-554-000-913.000	Travel	0	455	2,500	3,300	3,000
590-554-000-915.000	Memberships and Dues	770	654	2,000	1,580	3,000
590-554-000-934.000	Repairs & Maintenance	1,887	1,983	3,210	3,210	3,210
590-554-000-961.101	Admin.-General Fund	214,338	191,665	214,338	191,665	191,665
590-554-000-962.000	Uncollectible Accounts	1,796	6,814	3,000	2,500	3,000
		<u>1,085,279</u>	<u>357,543</u>	<u>630,626</u>	<u>585,540</u>	<u>631,838</u>
						<b>0</b>
<b>Capital Outlay :</b>						
590-554-000-968.000	Depreciation	1,121,585	1,189,539	1,192,691	1,192,691	1,228,472
590-554-000-968.001	Depreciation - Mun. Assets	6,161	6,161	6,161	6,161	6,161
590-554-000-968.002	Depreciation - Other Assets	24,643	24,643	25,382	24,643	25,382
590-554-000-968.087	Depreciation - Leases (GASB 87)	0	14,639	0	15,225	15,682
590-554-000-970.087	Principal - Leases (GASB 87)	0	-10,577	0	-11,000	-11,330
		<u>1,152,389</u>	<u>1,224,405</u>	<u>1,224,234</u>	<u>1,227,720</u>	<u>1,264,367</u>
						<b>0</b>
<b>Debt Service:</b>						
590-554-000-992.000	Interest	0	0	216,690	0	225,000
		<u>0</u>	<u>0</u>	<u>216,690</u>	<u>0</u>	<u>225,000</u>
						<b>0</b>
<b>Other Financing Uses:</b>						
590-554-000-995.386	Cont.-2018 Cap. Imp. D/S Fd.	239,427	221,645	216,576	216,576	217,920
590-554-000-995.406	Cont.-Equip. Repl. Fd. (Bonds)	0	0	8,963,278	0	0
590-554-000-995.407	Cont.-2022 Sewer Sys Proj Const	0	0	0	6,237,198	5,697,802
590-554-000-995.591	Cont.-Water Fund	287,617	291,549	407,826	392,706	407,684
		<u>527,044</u>	<u>513,194</u>	<u>9,587,680</u>	<u>6,846,480</u>	<u>6,323,406</u>
						<b>0</b>
<b>Administration</b>		<b>3,013,981</b>	<b>2,436,084</b>	<b>12,029,005</b>	<b>9,054,943</b>	<b>8,889,909</b>
						<b>0</b>

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## **(591) Water Fund**

**PURPOSE** - This fund is used to account for the operation, construction, and acquisition of additions and improvements, and the payment of interest and principal on revenue bonds issued to help finance the construction projects undertaken by the City of

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

The City charges for water service supplied by the system based on a rate schedule measured by water usage. These charges must be sufficient to provide adequate revenues for operations, maintenance, replacements, improvements, and debt retirement.

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

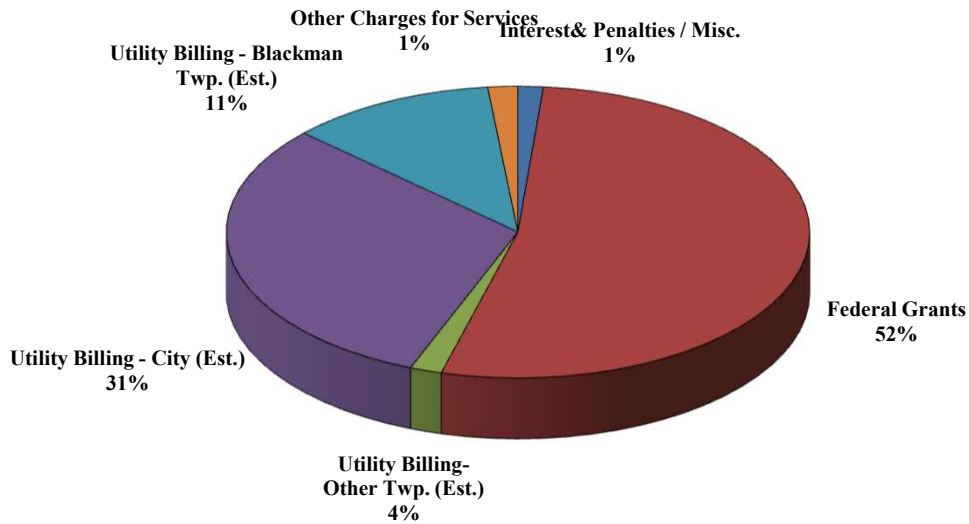
# City of Jackson

## Fiscal Year 2023/24 Proposed Budget

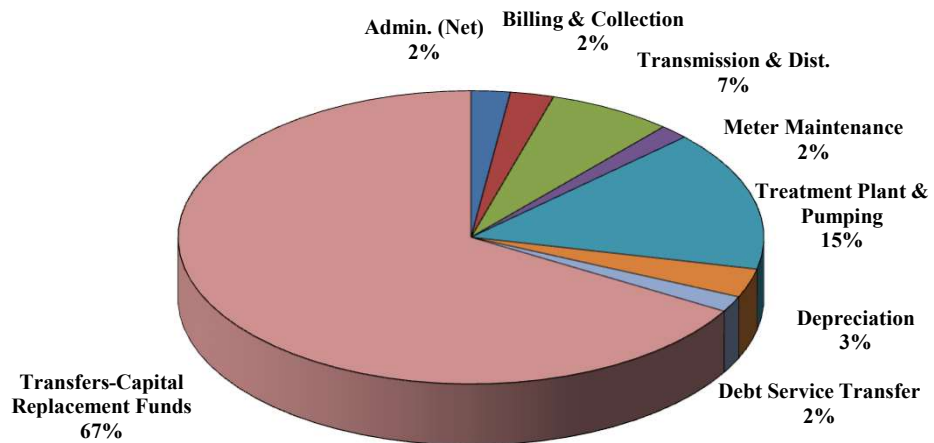
### Water Fund

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#### Revenues



#### Expenses





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

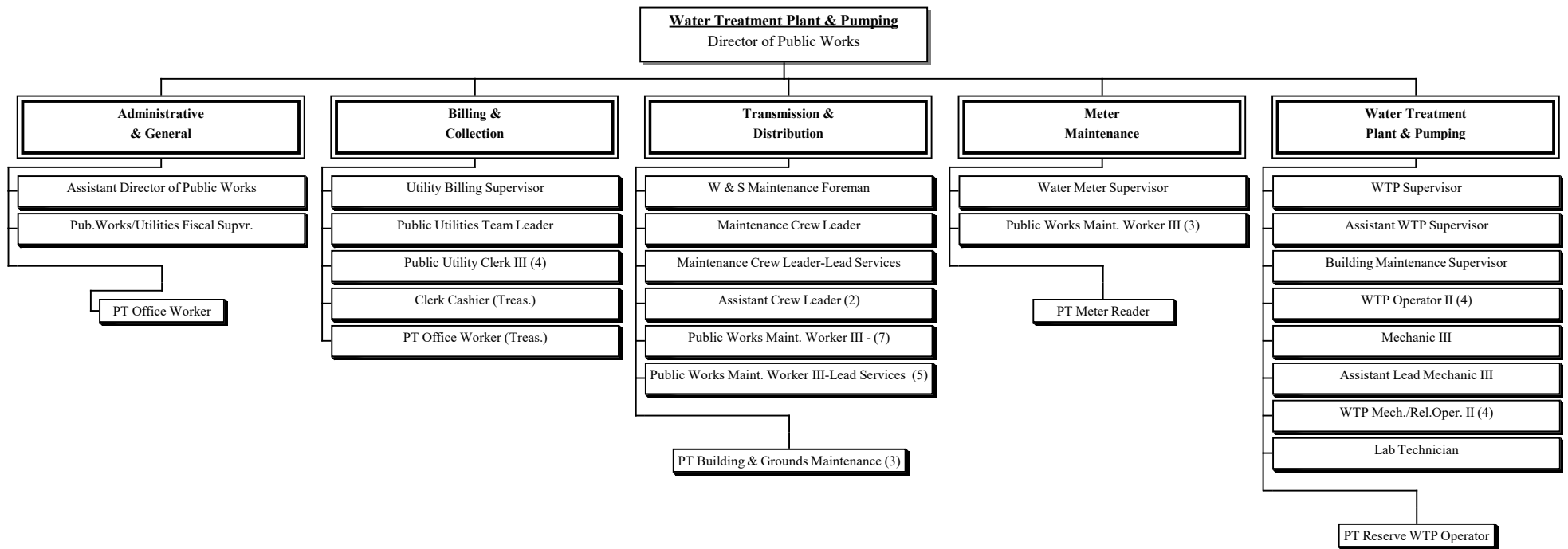
	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<b>Revenues:</b>						
Charges For Goods & Services	12,415,330	12,666,881	14,628,071	13,300,874	13,809,779	0
Federal Grants	0	0	0	510,278	16,408,000	0
State Grants	80,641	0	0	0	0	0
Penalties & Interest	23,698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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

***Fund 591 Water Fund***

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

# City of Jackson Water Fund Activity Personnel Chart



**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Water Fund-Administrative &amp; General</i>				
<i>Fund-Activity: 591-556</i>				
015	Assistant Director of Public Works	1		105,614
014	Public Works/Utilities Fiscal Supervisor	1		100,664
306	Public Utility Clerk III	1		46,940
<b>Activity Total</b>		<b>3</b>		<b>253,218</b>
<b>Add:</b>	Retiree Health Insurance Stipends			21,924
	Public Utilities Clerk III (35%) from 641-441			16,021
<b>Less:</b>	Public Works/Utilities Fiscal Supervisor (25%) to Sewer Admin 590-554			(25,166)
	Public Works/Utilities Fiscal Supervisor (25%) to DPW Admin 641-441			(25,166)
	Public Works/Utilities Fiscal Supervisor (25%) to Engineering Admin 642-447			(25,166)
	Public Utilities Clerk III (25%) to Sewer Admin 590-554			(11,735)
	Public Utilities Clerk III (25%) to DPW Admin 641-441			(11,735)
	Assistant Director of Public Works (50%) to Sewer Admin 590-554			(52,807)
				<b>139,388</b>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

**Fund 591 Water Fund**  
**Dept 556 Administrative & General**

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<b>Personal Services:</b>						
591-556-000-703.000	Salaries and Wages	86,088	132,323	108,760	134,990	139,388
591-556-000-707.000	Wages-Temporary	1,259	4,547	11,900	16,320	0
591-556-000-708.000	Unemployment Comp.	10	56	81	81	16
591-556-000-709.000	Employers FICA	6,946	7,618	9,318	11,690	10,806
591-556-000-713.000	Overtime	1,619	1,477	700	1,500	1,450
591-556-000-715.000	Pension-General	9,051	7,655	10,796	16,747	13,143
591-556-000-716.000	Pension-MERS DC	335	1,055	2,406	2,500	3,353
591-556-000-718.000	Health Insurance	23,720	22,808	19,983	22,849	30,356
591-556-000-723.000	Health - MERS HSA	642	993	1,573	1,573	2,632
591-556-000-724.000	Workers Compensation	115	113	340	130	282
591-556-000-725.000	Other Fringe Benefits	1,034	750	1,637	1,637	2,451
		<b>130,819</b>	<b>179,395</b>	<b>167,494</b>	<b>210,017</b>	<b>203,877</b>
<b>Material and Supplies:</b>						
591-556-000-752.000	Office Supplies	4,517	4,046	10,500	10,500	10,920
591-556-000-755.000	Safety Supplies	4,757	6,644	6,675	7,009	7,290
591-556-000-776.000	Custodial Supplies	0	72	0	0	0
		<b>9,274</b>	<b>10,762</b>	<b>17,175</b>	<b>17,509</b>	<b>18,210</b>
<b>Contractual and Other:</b>						
591-556-000-723.001	Health Insurance-Retirees	10,161	18,547	19,444	10,105	12,126
591-556-000-808.000	Audit Fees	3,165	3,222	3,383	2,633	2,712
591-556-000-818.000	Contractual Services	24,980	23,208	30,295	36,200	37,064
591-556-000-849.000	Radio Maintenance	3,845	4,480	5,150	5,150	5,305
591-556-000-853.000	Telephone	1,883	1,723	2,910	2,910	2,995
591-556-000-880.000	Community Promotion	43,313	54,975	66,200	66,200	73,700
591-556-000-900.000	Printing & Publishing	6,694	7,294	10,353	10,353	10,658
591-556-000-910.000	Education & Training	356	410	4,120	4,120	4,240
591-556-000-913.000	Travel	0	0	2,100	3,500	3,605
591-556-000-915.000	Memberships and Dues	4,446	4,726	5,020	5,020	5,175
591-556-000-920.000	Utilities-Electricity	0	0	1,100	1,100	1,210
591-556-000-921.000	Utilities-Gas	0	0	550	550	650
591-556-000-930.000	Building Maintenance	0	0	550	2,500	2,750
591-556-000-931.002	Office Equipment Maintenance	540	441	870	870	900
591-556-000-935.000	Insurance	79,213	85,967	89,469	90,214	93,823
591-556-000-935.001	Insurance-Deductible	0	0	10,000	10,000	10,000
591-556-000-961.101	Admin.-General Fund	265,277	232,836	265,277	232,836	232,836
591-556-000-962.000	Uncollectible Accounts	3,307	5,148	15,000	15,000	15,000
		<b>447,180</b>	<b>442,977</b>	<b>531,791</b>	<b>499,261</b>	<b>514,749</b>
<b>Capital Outlay:</b>						
591-556-000-968.000	Depreciation	1,012,688	1,098,349	1,052,997	1,052,997	1,084,587
591-556-000-968.087	Depreciation - Leases (GASB 87)	0	23,396	0	25,736	28,310
591-556-000-970.087	Principal - Leases (GASB 87)	0	-23,768	0	-26,145	-28,760
		<b>1,012,688</b>	<b>1,097,977</b>	<b>1,052,997</b>	<b>1,052,588</b>	<b>1,084,137</b>
<b>Other Financing Uses:</b>						
591-556-000-995.386	Cont.-2018 Cap. Imp. D/S Fd.	632,864	608,946	595,020	595,020	598,711
591-556-000-995.402	Cont.-Wtr Eq & Repl.Fd.-(Bonds)	0	0	2,594,500	0	0
591-556-000-995.402	Cont.-Water Equip. & Rep. Fd.	3,881,507	2,686,532	4,788,980	2,831,925	4,812,937
591-556-000-995.403	Cont.-Lead Service Line Rep. Fd.	103,952	589,854	1,050,166	1,050,166	1,622,506
591-556-000-995.409	Cont.-2022 Water Sys. Proj. Const.	0	0	0	311,845	16,342,000
		<b>4,618,323</b>	<b>3,885,332</b>	<b>9,028,666</b>	<b>4,788,956</b>	<b>23,376,154</b>
<b>Administrative &amp; General</b>		<b>6,218,284</b>	<b>5,616,443</b>	<b>10,798,123</b>	<b>6,568,331</b>	<b>25,197,127</b>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Water Fund-Billing &amp; Collection</i>				
<i>Fund-Activity: 591-558</i>				
014	Utility Billing Supervisor	1		100,664
308	Public Utilities Team Leader	1		62,021
306	Clerk Cashier (Treas.)	1		55,251
306	Public Utility Clerk III	4		181,149
PT	Part Time - Office Worker		1	15,000
PT	Part Time - Office Worker (Treas.)		1	12,360
<b>Activity Total</b>		<b>7</b>	<b>2</b>	<b>426,445</b>
<b>Add:</b> Retiree Health Insurance Stipends				5,400
<b>Less:</b> Public Utilities Team Leader (25%) to DPW Admin 641-441				-15,505
				<b>416,340</b>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

**Fund 591 Water Fund**  
**Dept 558 Billing & Collection**

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Water Fund-Transmission &amp; Distribution</i>				
<i>Fund-Activity: 591-560</i>				
014	W & S Maintenance Foreman	1		100,664
306	Public Works Maint. Worker III	7		284,771
306	Public Works Maint. Worker III - Lead Servic	5		229,232
307	Assistant Crew Leader	2		108,559
308	Maintenance Crew Leader	1		62,021
308	Maintenance Crew Leader - Lead Services	1		62,021
PT	Building & Ground Maintenance Specialist		1	15,000
<b>Activity Total</b>		<b>17</b>	<b>1</b>	<b>862,268</b>
<b>Add:</b> Retiree Health Insurance Stipends				13,860
<b>Less:</b> Assistant Crew Leader (Miss Dig) (50%) to 641-441				(25,020)
				<b>851,108</b>



**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

**Fund 591 Water Fund**  
**Dept 560 Transmission & Distribution**

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<b>Personal Services:</b>						
591-560-000-702.000 Termination Pay	228	0	0	0	0	
591-560-000-703.000 Salaries and Wages	369,148	390,157	854,688	644,624	836,108	
591-560-000-707.000 Wages-Temporary	0	0	15,000	10,163	15,000	
591-560-000-708.000 Unemployment Comp.	34	246	682	409	181	
591-560-000-709.000 Employers FICA	27,240	28,702	75,680	55,319	73,896	
591-560-000-713.000 Overtime	15,611	20,719	113,902	68,341	107,821	
591-560-000-715.000 Pension-General	45,125	48,515	118,319	87,481	103,174	
591-560-000-716.000 Pension-MERS DC	4,186	5,114	21,959	13,175	18,906	
591-560-000-718.000 Health Insurance	84,237	83,495	213,802	128,281	191,920	
591-560-000-723.000 Health - MERS HSA	6,783	7,546	24,975	14,985	22,425	
591-560-000-724.000 Workers Compensation	2,691	2,569	8,945	5,367	5,192	
591-560-000-725.000 Other Fringe Benefits	1,881	2,930	16,993	10,196	16,102	
	<u>557,164</u>	<u>589,993</u>	<u>1,464,945</u>	<u>1,038,341</u>	<u>1,390,725</u>	<u>0</u>
<b>Material and Supplies:</b>						
591-560-000-756.000 Operating Supplies	25,299	18,055	38,656	27,900	41,400	
591-560-000-759.000 Gasoline	9,908	22,040	30,072	29,000	32,000	
591-560-000-773.000 Laundry	4,346	5,872	8,100	8,200	9,000	
591-560-000-774.000 Small Tools	3,732	5,216	9,000	20,950	11,000	
591-560-000-781.000 Construction Supplies	195,724	136,016	177,200	217,100	251,800	
	<u>239,009</u>	<u>187,199</u>	<u>263,028</u>	<u>303,150</u>	<u>345,200</u>	<u>0</u>
<b>Contractual and Other:</b>						
591-560-000-723.001 Health Insurance-Retirees	5,111	3,807	7,521	2,000	2,400	
591-560-000-818.000 Contractual Services	174,425	90,190	170,975	112,600	186,400	
591-560-000-853.000 Telephone	3,306	3,315	3,955	3,805	4,160	
591-560-000-908.002 Residency Allowance	1,800	1,800	1,800	1,800	1,800	
591-560-000-908.003 License Stipend	0	1,750	1,750	1,750	3,500	
591-560-000-910.000 Education & Training	1,171	10,856	12,500	15,700	17,000	
591-560-000-913.000 Travel	51	601	1,500	900	1,500	
591-560-000-918.000 Pavement Repairs	59,011	80,027	145,850	110,000	145,850	
591-560-000-920.000 Utilities-Electricity	1,060	939	1,210	1,100	1,300	
591-560-000-921.000 Utilities-Gas	1,249	1,671	1,650	1,800	2,000	
591-560-000-924.001 Utilities-Water	4	1,426	2,240	1,700	2,000	
591-560-000-930.000 Building Maintenance	1,166	115	4,000	1,000	4,000	
591-560-000-931.001 Equipment Maintenance	0	0	15,000	1,000	15,000	
591-560-000-932.000 Vehicle Maintenance	42,817	39,101	61,200	43,000	65,000	
591-560-000-943.000 Equipment Rental-MP	66,292	70,779	77,935	81,500	89,650	
591-560-000-961.641 Public Works O/H	64,675	63,435	78,795	66,976	68,985	
591-560-000-961.642 Engineering O/H	264	0	0	0	0	
	<u>422,402</u>	<u>369,812</u>	<u>587,881</u>	<u>446,631</u>	<u>610,545</u>	<u>0</u>
<b>Transmission &amp; Distribution</b>	<b><u>1,218,575</u></b>	<b><u>1,147,004</u></b>	<b><u>2,315,854</u></b>	<b><u>1,788,122</u></b>	<b><u>2,346,470</u></b>	<b><u>0</u></b>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Personnel Schedule**

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

**Fund 591 Water Fund**  
**Dept 564 Meter Maintenance**

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

**Fund 591 Water Fund**  
**Dept 565 Water Treatment Plant & Pumping**

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Expenditure Detail**

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

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

**Personnel Schedule**

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

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## **Internal Service Funds**

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

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## (641) Public Works Administration Fund

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

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

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

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

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*Fund 641 Public Works Administration Fund*

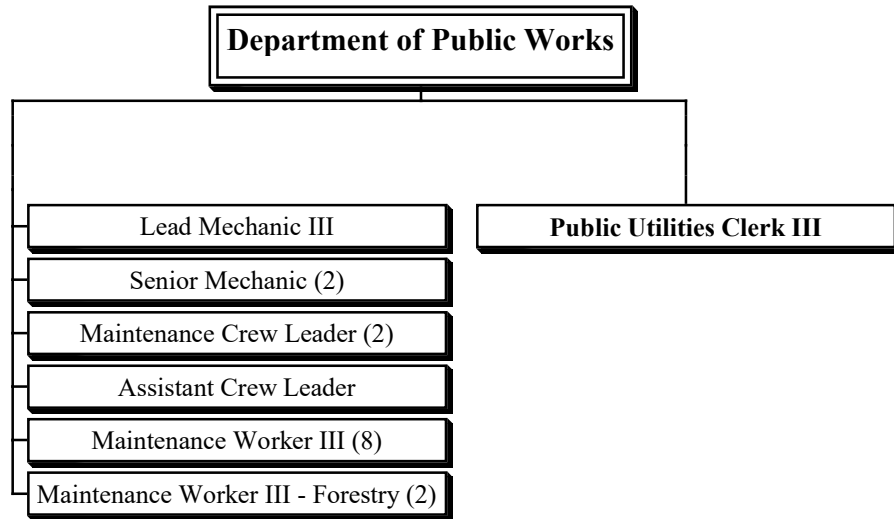
	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	397,608	362,700	399,794	354,172	364,799	0
Expenditures	304,861	368,040	477,472	429,245	472,518	0
Revenues Over (Under) Expenses			(77,678)	(75,073)	(107,719)	0
Estimated Working Capital - Beginning of Year			334,788	334,788	259,715	259,715
Estimated Working Capital - End of Year			<u>257,110</u>	<u>259,715</u>	<u>151,996</u>	<u>259,715</u>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

***Fund 641 Public Works Administration Fund***

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

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



**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Fund-Activity: 641-441</i>				
<i>Department: Public Works</i>				
306	Maintenance Worker III	8		317,117
306	Maintenance Worker III - Forestry	2		77,195
306	Public Utilities Clerk III	1		45,773
307	Assistant Crew Leader	1		55,318
308	Maintenance Crew Leader	2		124,042
309	Senior Mechanic	2		121,359
310	Lead Mechanic III	1		71,264
		<b>17</b>		<b>812,068</b>
<b>Add:</b> Retiree Health Insurance Stipends				<b>69,120</b>
Assistant Crew Leader (Miss Dig 50%) from 591-560				<b>25,020</b>
Public Works/Utilities Fiscal Supervisor (25%) from 591-556				<b>25,166</b>
Public Utilities Clerk III (25%) from Water Admin 591-556				<b>11,735</b>
Public Utilities Team Leader (25%) to DPW Admin 641-441				<b>15,505</b>
<b>Less:</b> Public Utilities Clerk III (35%) to Water Admin 591-556				<b>(16,021)</b>
Public Utilities Clerk III (20%) to Engineering 642-447				<b>(9,155)</b>
				<b>933,438</b>

*Note: Above wages are charged to various activities under the control of the Department of Public Services based on actual time worked or by a predetermined allocation formula.*

**City of Jackson**  
**Fiscal Year 2022/23 Proposed Budget**  
**Expenditure Detail**

**Fund 641 Public Works Administration Fund**  
**Dept 441 Public Works Administration**

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
<b>Personal Services:</b>						
641-441-000-702.000 Termination Pay	78	4,102	0	0	0	
641-441-000-703.000 Salaries And Wages	174,323	199,533	219,998	205,183	231,877	
641-441-000-708.000 Unemployment Comp.	11	124	116	116	34	
641-441-000-709.000 Employers FICA	12,779	14,498	18,130	15,964	18,993	
641-441-000-713.000 Overtime	112	381	5,320	3,500	5,590	
641-441-000-715.000 Pension-General	13,630	18,639	21,370	25,605	19,722	
641-441-000-716.000 Pension-MERS DC	1,489	2,518	3,167	3,078	3,260	
641-441-000-718.000 Health Insurance	22,186	34,470	40,920	41,170	42,805	
641-441-000-723.000 Health - MERS HSA	2,488	3,927	4,051	3,750	4,368	
641-441-000-724.000 Workers Compensation	1,161	1,588	3,876	1,796	1,621	
641-441-000-725.000 Other Fringe Benefits	787	2,322	3,482	3,310	3,545	
	<b>229,044</b>	<b>282,102</b>	<b>320,430</b>	<b>303,472</b>	<b>331,815</b>	<b>0</b>
<b>Material And Supplies:</b>						
641-441-000-752.000 Office Supplies	3,906	2,582	9,170	11,170	11,617	
641-441-000-755.000 Safety Supplies	4,533	5,536	8,757	8,757	9,107	
641-441-000-773.000 Laundry	5,218	6,254	7,506	8,500	8,840	
641-441-000-782.000 Materials	2,572	2,012	10,012	8,010	10,013	
	<b>16,229</b>	<b>16,384</b>	<b>35,445</b>	<b>36,437</b>	<b>39,577</b>	<b>0</b>
<b>Contractual And Other:</b>						
641-441-000-723.001 Health Insurance-Retirees	38,554	32,676	53,158	22,800	27,360	
641-441-000-808.000 Audit Fees	325	301	316	424	437	
641-441-000-818.000 Contractual Services	3,373	6,965	13,005	13,005	13,395	
641-441-000-853.000 Telephone	3,899	3,909	4,700	4,700	4,890	
641-441-000-908.002 Residency Allowance	0	0	0	0	0	
641-441-000-910.000 Education & Training	741	4,831	12,750	12,750	14,025	
641-441-000-913.000 Travel	0	101	500	500	550	
641-441-000-915.000 Memberships & Dues	0	0	500	500	520	
641-441-000-924.000 Utilities	2,743	3,587	6,243	6,243	6,867	
641-441-000-924.002 Utilities-Heating	2,498	3,341	2,748	3,847	4,232	
641-441-000-931.001 Equipment Maintenance	540	441	568	568	591	
641-441-000-931.002 Office Equipment Maintenance	0	0	0	0	0	
641-441-000-935.000 Insurance	6,915	12,496	12,109	12,749	13,259	
641-441-000-943.000 Equipment Rental - MP	0	906	15,000	11,250	15,000	
641-441-000-945.000 Office Equipment Rental	0	0	0	0	0	
	<b>59,588</b>	<b>69,554</b>	<b>121,597</b>	<b>89,336</b>	<b>101,126</b>	<b>0</b>
<b>Total Expenditures</b>	<b>304,861</b>	<b>368,040</b>	<b>477,472</b>	<b>429,245</b>	<b>472,518</b>	<b>0</b>

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## (642) Engineering Administration Fund

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

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

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

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

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*Fund 642 Engineering Administration Fund*

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	289,713	258,355	265,891	259,042	266,815	0
Expenditures	245,214	270,124	328,453	328,184	339,842	0
Revenues Over (Under) Expenses			(62,562)	(69,142)	(73,027)	0
Estimated Working Capital - Beginning of Year			262,666	262,666	193,524	193,524
Estimated Working Capital - End of Year			<u>200,104</u>	<u>193,524</u>	<u>120,497</u>	<u>193,524</u>

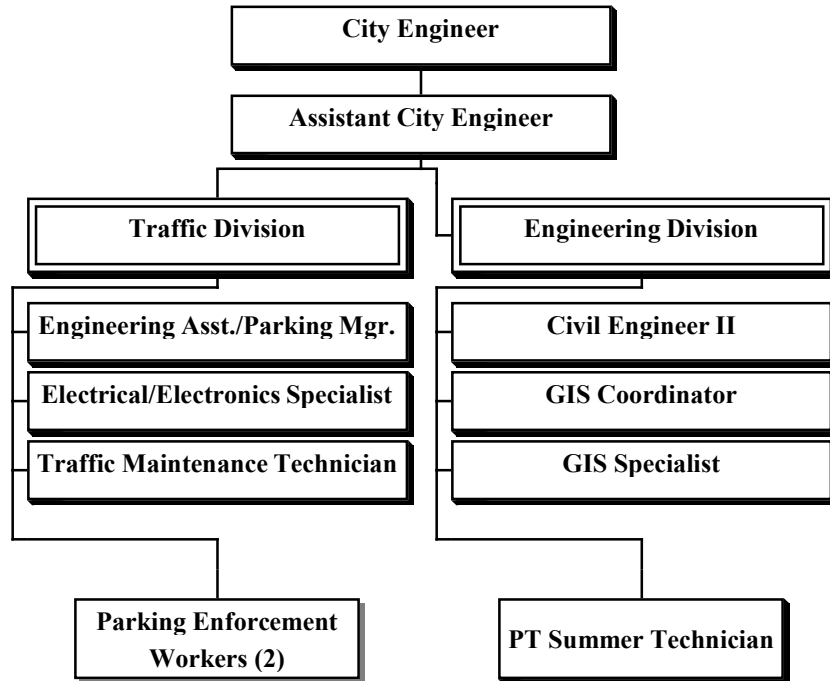
**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

***Fund 642 Engineering Administration Fund***

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



**City of Jackson  
Engineering  
Activity Personnel Chart**



**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Personnel Schedule**

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

*Note: Above wages are charged to various activities under the control of the Department of Engineering based on actual time worked or by a predetermined allocation formula.*

**City of Jackson**  
**Fiscal Year 2022/23 Proposed Budget**  
**Expenditure Detail**

**Fund 642 Engineering Administration Fund**  
**Dept 447 Engineering Office**

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 Projected	2022/23 Proposed	2022/23 Adopted
<b>Personal Services:</b>						
642-447-000-703.000 Salaries And Wages	134,789	146,150	158,415	158,711	167,142	
642-447-000-707.000 Temporary Wages	53	300	0	0	0	
642-447-000-708.000 Unemployment Comp.	11	66	67	10	20	
642-447-000-709.000 Employers FICA	10,540	11,036	12,119	12,157	12,786	
642-447-000-713.000 Overtime	49	177	200	200	200	
642-447-000-715.000 Pension-General	10,807	11,785	13,780	14,210	13,326	
642-447-000-716.000 Pension-MERS DC	479	602	2,019	820	1,919	
642-447-000-718.000 Health Insurance	17,390	17,543	22,823	21,222	21,420	
642-447-000-723.000 Health - MERS HSA	686	758	1,435	831	1,424	
642-447-000-724.000 Workers Compensation	282	272	1,038	508	514	
642-447-000-725.000 Other Fringe Benefits	2,287	1,961	3,768	3,416	3,901	
	<u>177,373</u>	<u>190,650</u>	<u>215,664</u>	<u>212,085</u>	<u>222,652</u>	<u>0</u>
<b>Material And Supplies:</b>						
642-447-000-752.000 Office Supplies	3,831	4,306	4,085	4,085	4,085	
642-447-000-755.000 Safety Supplies	363	0	825	825	825	
642-447-000-766.000 Survey Supplies	270	147	810	710	810	
	<u>4,464</u>	<u>4,453</u>	<u>5,720</u>	<u>5,620</u>	<u>5,720</u>	<u>0</u>
<b>Contractual And Other:</b>						
642-447-000-723.001 Health Insurance-Retirees	4,026	4,936	6,000	5,653	6,000	
642-447-000-808.000 Audit Fees	206	243	255	293	302	
642-447-000-818.000 Contractual Services	1,265	3,125	2,500	2,500	2,500	
642-447-000-853.000 Telephone	5,762	5,975	7,350	7,350	7,350	
642-447-000-908.002 Residency Allowance	5,400	5,400	5,400	7,200	7,200	
642-447-000-908.003 License Stipend	0	0	1,000	0	1,000	
642-447-000-910.000 Education & Training	1,502	1,256	1,600	1,600	1,600	
642-447-000-913.000 Travel	0	72	250	3,500	500	
642-447-000-915.000 Memberships & Dues	2,412	2,114	2,500	2,500	2,500	
642-447-000-924.000 Utilities	3,773	3,904	5,100	5,100	5,100	
642-447-000-924.002 Utilities-Heating	3,747	5,012	4,000	6,000	6,000	
642-447-000-931.001 Equipment Maintenance	4,935	2,418	5,500	5,500	5,500	
642-447-000-931.002 Office Equipment Maintenance	1,590	1,590	4,881	3,456	4,881	
642-447-000-935.000 Insurance	4,844	4,293	4,508	4,627	4,812	
642-447-000-945.000 Office Equipment Rental	0	0	500	500	500	
642-447-000-961.101 Admin.-General Fund	23,756	25,537	30,000	30,000	30,000	
	<u>63,218</u>	<u>65,875</u>	<u>81,344</u>	<u>85,779</u>	<u>85,745</u>	<u>0</u>
<b>Capital Outlay:</b>						
642-447-000-980.001 Office Equipment	0	6,832	12,625	11,600	12,625	
642-447-000-984.000 Software	159	2,314	13,100	13,100	13,100	
	<u>159</u>	<u>9,146</u>	<u>25,725</u>	<u>24,700</u>	<u>25,725</u>	<u>0</u>
<b>Total Expenditures</b>	<u><b>245,214</b></u>	<u><b>270,124</b></u>	<u><b>328,453</b></u>	<u><b>328,184</b></u>	<u><b>339,842</b></u>	<u><b>0</b></u>

## (643) Local Site Remediation Revolving Fund

**PURPOSE** - This Fund is used to record the receipt and disbursement of money available under Section 13(5) of the Brownfield Redevelopment Financing Act (Act 381 of 1996) and may also consist of money appropriated or otherwise made available from public or private sources.

**CHARACTER** - Money for the operation of this Fund is supplied by the capture of additional tax increment revenue, as provided for in an approved Brownfield Plan, from an eligible property in excess of the amount authorized under subsection (4) of Act 381 and for not more than 5 years after the time that capture is required. If tax increment revenues attributable to taxes levied for school operating purposes from eligible property are captured by the authority for purposes authorized under subsection (3), the tax increment revenues captured for deposit in the local site remediation revolving fund also may include tax increment revenues attributable to taxes levied for school operating purposes in an amount not greater than the tax increment revenues levied for school operating purposes captured from the eligible property by the authority for the purposes authorized under subsection (3).

**AUTHORITY** - This Fund is provided for under Section 8 of Act 381 of 1996 and was formally established with the adoption of the 2008/09 Budget.

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

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***Fund 643 Local Site Remediation Revolving Fund***

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

***Fund 643 Local Site Remediation Revolving Fund***

<b>Account Description</b>	<b>2020/21 Actual</b>	<b>2021/22 Actual</b>	<b>2022/23 Budget</b>	<b>2022/23 Projected</b>	<b>2023/24 Proposed</b>	<b>2023/24 Adopted</b>
643-000-000-664.000 Interest	187	701	1,000	3,000	2,000	
643-000-000-699.489 Contribution-BRA Fund	78,131	64,811	66,950	58,659	61,500	
<b>Total Revenues</b>	<b>78,318</b>	<b>65,512</b>	<b>67,950</b>	<b>61,659</b>	<b>63,500</b>	<b>0</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2020/21 Actual</b>	<b>2021/22 Actual</b>	<b>2022/23 Budget</b>	<b>2022/23 Projected</b>	<b>2023/24 Proposed</b>	<b>2023/24 Adopted</b>
<b>Contractual And Other :</b>						
643-745-000-818.000 Contractual Services	1,409	0	20,000	40,000	20,000	
<b>Total Expenditures</b>	<b>1,409</b>	<b>0</b>	<b>20,000</b>	<b>40,000</b>	<b>20,000</b>	<b>0</b>

## (661) Motor Pool & Garage Fund

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

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

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

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

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

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	1,213,840	1,303,987	2,823,832	2,905,486	1,309,590	0
Expenditures	1,073,458	1,152,878	2,881,943	3,109,537	1,606,109	0
Revenues Over (Under) Expenses			(58,111)	(204,051)	(296,519)	0
Add: Depreciation			266,190	262,864	289,351	0
Less: Principal payments on Lease Payable			(146,210)	(145,000)	(145,000)	
Estimated Change in Working Capital			61,869	(86,187)	(152,168)	0
Estimated Working Capital - Beginning of Year			384,741	384,741	298,554	298,554
Estimated Working Capital - End of Year			<b>446,610</b>	<b>298,554</b>	<b>146,386</b>	<b>298,554</b>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

***Fund 661 Motor Pool And Garage Fund***

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

**City of Jackson**  
**Fiscal Year 2022/23 Proposed Budget**  
**Expenditure Detail**

**Fund 661 Motor Pool And Garage Fund**  
**Dept 454 Motor Pool**

Account Description	2019/20 Actual	2020/21 Actual	2021/22 Proposed	2021/22 Projected	2022/23 Proposed	2022/23 Proposed
<b>Personal Services:</b>						
661-454-000-702.000 Termination Pay	0	0	0	0	0	
661-454-000-703.000 Salaries And Wages	183,429	201,031	194,303	214,962	197,200	
661-454-000-707.000 Temporary Wages	0	0	0	0	0	
661-454-000-708.000 Unemployment Comp.	21	121	121	121	34	
661-454-000-709.000 Employers FICA	13,054	14,532	16,141	17,081	16,374	
661-454-000-713.000 Overtime	954	1,757	16,653	8,320	16,797	
661-454-000-715.000 Pension-General	20,858	23,676	25,890	27,397	23,566	
661-454-000-716.000 Pension-MERS DC	1,017	1,427	1,850	1,850	1,925	
661-454-000-718.000 Health Insurance	39,492	47,757	48,625	50,616	49,372	
661-454-000-723.000 Health - MERS HSA	1,632	2,031	2,035	2,040	2,145	
661-454-000-724.000 Workers Compensation	1,151	1,336	2,960	1,908	1,467	
661-454-000-725.000 Other Fringe Benefits	688	853	3,354	3,354	3,367	
	<u>262,296</u>	<u>294,521</u>	<u>311,932</u>	<u>327,649</u>	<u>312,247</u>	<b>0</b>
<b>Material And Supplies:</b>						
661-454-000-752.000 Office Supplies	3,259	632	2,500	800	2,550	
661-454-000-755.000 Safety Supplies	300	330	1,030	550	1,000	
661-454-000-759.000 Gasoline	43,707	72,194	61,182	100,500	110,550	
661-454-000-770.000 Miscellaneous Supplies	18,112	13,719	24,310	16,550	25,000	
661-454-000-773.000 Laundry	1,722	2,367	2,560	3,000	3,500	
661-454-000-774.000 Small Tools	16,885	12,450	17,635	14,000	18,000	
661-454-000-782.000 Materials	228,249	288,155	275,598	275,598	303,158	
	<u>312,234</u>	<u>389,847</u>	<u>384,815</u>	<u>410,998</u>	<u>463,758</u>	<b>0</b>
<b>Contractual And Other:</b>						
661-454-000-723.001 Health Insurance-Retirees	27,896	32,660	37,634	31,596	37,915	
661-454-000-808.000 Audit Fees	907	987	1,036	1,140	1,174	
661-454-000-818.000 Contractual Services	45,726	30,668	40,082	30,400	43,200	
661-454-000-853.000 Telephone	1,308	2,075	2,125	2,125	2,125	
661-454-000-908.003 License Stipend	0	1,000	1,000	2,000	2,000	
661-454-000-910.000 Education & Training	639	373	2800	1950	2800	
661-454-000-913.000 Travel	0	0	250	100	250	
661-454-000-924.000 Utilities	14,952	15,992	18,095	18,000	19,000	
661-454-000-924.002 Utilities-Heating	16,238	19,597	9,002	25,550	28,105	
661-454-000-931.001 Equipment Maintenance	2,200	2,850	3,135	3,135	3,260	
661-454-000-935.000 Insurance	39,763	39,456	41,211	41,290	42,942	
661-454-000-943.000 Equipment Rental - MP	545	165	1,000	300	1,000	
661-454-000-961.101 Admin.-General Fund	21,625	20,156	21,625	20,156	20,156	
661-454-000-961.641 Public Works Overhead	0	44	500	500	500	
	<u>171,799</u>	<u>166,023</u>	<u>179,495</u>	<u>178,242</u>	<u>204,427</u>	<b>0</b>
<b>Capital Outlay:</b>						
661-454-000-968.000 Depreciation	225,864	198,187	266,190	266,190	292,810	
661-454-000-968.087 Depreciation - Leases (GASB 87)	0	25,681	0	26,708	27,776	
661-454-000-970.087 Principal - Leases (GASB 87)	0	-28,879	0	-30,034	-31,235	
661-454-000-981.000 Vehicles/Enterprise Lease	28,306	33,145	33,180	33,180	33,180	
661-454-000-984.000 Software	0	0	0	0	0	
661-454-000-985.000 Machinery & Equipment	0	7,470	1,644,500	1,834,801	245,000	
	<u>254,170</u>	<u>235,604</u>	<u>1,943,870</u>	<u>2,130,845</u>	<u>567,531</u>	<b>0</b>
<b>Debt Service:</b>						
661-454-000-992.000 Interest	17,309	13,492	9,661	9,633	5,652	
	<u>17,309</u>	<u>13,492</u>	<u>9,661</u>	<u>9,633</u>	<u>5,652</u>	<b>0</b>
<b>Other Financing Uses:</b>						
661-454-000-995.386 Cont.-2018 Cap. Imp. D/S Fd.	55,650	53,391	52,170	52,170	52,494	
	<u>55,650</u>	<u>53,391</u>	<u>52,170</u>	<u>52,170</u>	<u>52,494</u>	<b>0</b>
<b>Total Expenditures</b>	<b><u>1,073,458</u></b>	<b><u>1,152,878</u></b>	<b><u>2,881,943</u></b>	<b><u>3,109,537</u></b>	<b><u>1,606,109</u></b>	<b><u>0</u></b>



## (664) Equipment Revolving Fund

**PURPOSE** - This Fund is used to record the purchase of certain data processing and other equipment and its subsequent rental to the MIS Department as well as other General Fund departments which use the equipment.

**CHARACTER** - Money to purchase the equipment is provided through loans from the Workers Compensation Fund. Interest rates on the loan amounts are based on market rates at the time of each loan . The rental charges to the various departments are set equal to the annual loan repayment amount.

**AUTHORITY** - This Fund was established by Resolution adopted on November 9, 1993.

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

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***Fund 664 Equipment Revolving Fund***

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	5,781	0	0	0	0	0
Expenditures	5,780	0	0	0	0	0
Excess of Revenues Over (Under) Expenditures			0	0	0	0
Add: Proceeds of Loan			0	0	0	0
Depreciation			0	0	0	0
Less: Acquisition of fixed assets			0	0	0	0
Payment of loan principal			0	0	0	0
Net Change in Working Capital			0	0	0	0
Working Capital - Beginning of Year			0	0	0	0
Working Capital - End of Year			0	0	0	0

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

**Fund 664 Equipment Revolving Fund**

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

**Expenditure Detail**

**Fund 664 Equipment Revolving Fund**  
**Dept 326 Equipment Revolving**

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

## (676) Workers Compensation Fund

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

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

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

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

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***Fund 676 Workers Compensation Fund***

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<b>Revenues</b>	598,987	90,360	185,000	640,000	167,500	0
<b>Expenditures</b>	1,169,021	309,792	183,900	286,339	220,350	0
<b>Revenues Over (Under) Expenses</b>	(570,034)	(219,432)	1,100	353,661	(52,850)	0
<b>Working Capital - Beginning of Year</b>	1,446,279	876,245	656,813	656,813	1,010,474	<b>1,010,474</b>
<b>Working Capital - End of Year</b>	<b>876,245</b>	<b>656,813</b>	<b>657,913</b>	<b>1,010,474</b>	<b>957,624</b>	<b>1,010,474</b>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

**Fund 676 Workers Compensation Fund**

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

**Expenditure Detail**

**Fund 676 Workers Compensation Fund**  
**Dept 676 Workers Compensation Insurance**

Account Description	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<b>Materials &amp; Supplies:</b>						
676-676-000-755.000 Safety Supplies	0	0	500	0	0	
	0	0	500	0	0	<b>0</b>
<b>Contractual And Other:</b>						
676-676-000-808.000 Audit Fees	150	1,134	300	339	350	
676-676-000-907.002 Workers Comp. Claims	190,961	213,314	100,000	165,000	125,000	
676-676-000-907.003 Workers Comp. Fee	75,366	81,600	80,000	106,000	85,000	
676-676-000-961.101 Admin.-General Fund	2,544	13,744	3,100	15,000	10,000	
676-676-000-964.000 Refunds	900,000	0	0	0	0	
	1,169,021	309,792	183,400	286,339	220,350	<b>0</b>
<b>Total Expenses</b>	<b>1,169,021</b>	<b>309,792</b>	<b>183,900</b>	<b>286,339</b>	<b>220,350</b>	<b>0</b>

## (677) Self-Insured Healthcare Fund

**PURPOSE** - This fund is used to record the activity of the City's self-insured healthcare program.

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

**AUTHORITY** - The Self-Insured Healthcare Fund was established on July 1, 2014, when the City of Jackson approved the adoption of the Blue Cross Blue Shield of Michigan insurance program for employees and retirees, effective July 1, 2014, at the May 27, 2014 City Council Meeting.

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

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***Fund 677 Self-Insured Healthcare Fund***

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
<b>Revenues</b>	4,963,840	5,016,746	5,940,600	5,677,000	5,702,000	0
<b>Expenditures</b>	5,660,590	5,351,842	5,680,600	5,414,911	5,474,627	0
<b>Revenues Over (Under) Expenses</b>	(696,750)	(335,096)	260,000	262,089	227,373	0
<b>Working Capital - Beginning of Year</b>	1,446,027	749,277	414,181	414,181	676,270	<b>676,270</b>
<b>Working Capital - End of Year</b>	<b>749,277</b>	<b>414,181</b>	<b>674,181</b>	<b>676,270</b>	<b>903,643</b>	<b>676,270</b>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

**Fund 677 Self-Insured Healthcare Fund**

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

**Expenditure Detail**

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

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

# Trust and Agency Funds

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

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## (703) County and School Tax Collection Fund

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

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

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

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

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***Fund 703 County & School Tax Collection Fund***

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	67,439	26,820,414	65,000	27,075,000	28,400,000	0
Expenditures	67,439	26,820,414	65,000	27,075,000	28,400,000	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

*Fund 703 County & School Tax Collection Fund*

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

**Expenditure Detail**

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

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

## (731) Employees Retirement System Fund

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

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

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

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

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

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

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

<i><b>Fund 731 Employees Retirement System Fund</b></i>	<b>2020/21</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2022/23</b>	<b>2023/24</b>	<b>2023/24</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Proposed</b>	<b>Adopted</b>
Revenues	12,693,066	(3,337,878)	6,040,000	5,090,000	6,376,460	<b>0</b>
Expenditures	3,982,156	4,036,429	4,220,000	4,210,000	4,160,000	<b>0</b>
Excess of Revenues Over (Under) Expenditures	8,710,910	(7,374,307)	1,820,000	880,000	2,216,460	<b>0</b>
Fund Balance - Beginning of Year	39,166,667	47,877,577	40,503,270	40,503,270	41,383,270	<b>41,383,270</b>
<b>Fund Balance - End of Year</b>	<b>47,877,577</b>	<b>40,503,270</b>	<b>42,323,270</b>	<b>41,383,270</b>	<b>43,599,730</b>	<b>41,383,270</b>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

***Fund 731 Employees Retirement System Fund***

<b>Account Description</b>	<b>2020/21 Actual</b>	<b>2021/22 Actual</b>	<b>2022/23 Budget</b>	<b>2022/23 Projected</b>	<b>2023/24 Proposed</b>	<b>2023/24 Adopted</b>
731-000-000-664.000 Interest	69,769	84,384	80,000	100,000	85,000	
731-000-000-666.000 Dividends	154,193	336,692	200,000	230,000	225,000	
731-000-000-669.000 Gain/Loss On Sales	2,848,805	2,401,884	1,750,000	8,000,000	2,000,000	
731-000-000-670.000 Unrealized Gain-Investments	7,810,737	-8,194,077	2,250,000	-5,000,000	2,250,000	
731-000-000-677.000 Employee Contributions	740,817	810,781	760,000	760,000	750,000	
731-000-000-699.101 Cont.-General (All) Funds	1,068,745	1,222,458	1,000,000	1,000,000	1,066,460	
<b>Total Revenues</b>	<b>12,693,066</b>	<b>-3,337,878</b>	<b>6,040,000</b>	<b>5,090,000</b>	<b>6,376,460</b>	<b>0</b>

**Expenditure Detail**

***Fund 731 Employees Retirement System Fund***  
***Dept 240 Pensioners-General***

<b>Account Description</b>	<b>2020/21 Actual</b>	<b>2021/22 Actual</b>	<b>2022/23 Budget</b>	<b>2022/23 Projected</b>	<b>2023/24 Proposed</b>	<b>2023/24 Adopted</b>
<b>Contractual And Other:</b>						
731-240-000-874.000 Retirement Benefits	3,696,842	3,604,307	3,800,000	3,800,000	3,750,000	
731-240-000-956.000 Administration	242,084	286,532	260,000	250,000	250,000	
731-240-000-964.000 Refunds	43,230	145,590	160,000	160,000	160,000	
<b>Total Expenditures</b>	<b>3,982,156</b>	<b>4,036,429</b>	<b>4,220,000</b>	<b>4,210,000</b>	<b>4,160,000</b>	<b>0</b>

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

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

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

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

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

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***Fund 732 Policemen's & Firemen's Pension Fund***

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	1,383,451	(97,411)	561,185	549,185	510,902	0
Expenditures	697,847	590,815	548,000	548,000	523,000	0
Excess of Revenues Over (Under) Expenditures	685,604	(688,226)	13,185	1,185	(12,098)	0
Fund Balance - Beginning of Year	3,311,403	3,997,007	3,308,781	3,308,781	3,309,966	<b>3,309,966</b>
<b>Fund Balance - End of Year</b>	<b>3,997,007</b>	<b>3,308,781</b>	<b>3,321,966</b>	<b>3,309,966</b>	<b>3,297,868</b>	<b>3,309,966</b>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

***Fund 732 Policemen's & Firemen's Pension Fund***

<b>Account Description</b>	<b>2020/21 Actual</b>	<b>2021/22 Actual</b>	<b>2022/23 Budget</b>	<b>2022/23 Projected</b>	<b>2023/24 Proposed</b>	<b>2023/24 Adopted</b>
732-000-000-664.000 Interest	75	84	1,000	4,000	2,500	
732-000-000-666.000 Dividends	68,170	73,481	75,000	75,000	65,000	
732-000-000-669.000 Gain/Loss On Sales	104,036	233,075	75,000	60,000	75,000	
732-000-000-670.000 Unrealized Gain	686,329	-767,287	150,000	150,000	150,000	
732-000-000-699.101 Cont.-General Fund	524,841	363,236	260,185	260,185	218,402	
<b>Total Revenues</b>	<b>1,383,451</b>	<b>-97,411</b>	<b>561,185</b>	<b>549,185</b>	<b>510,902</b>	<b>0</b>

**Expenditure Detail**

***Fund 732 Policemen's & Firemen's Pension Fund***

***Dept 241 Pensioners-Police/Fire***

<b>Account Description</b>	<b>2020/21 Actual</b>	<b>2021/22 Actual</b>	<b>2022/23 Budget</b>	<b>2022/23 Projected</b>	<b>2023/24 Proposed</b>	<b>2023/24 Adopted</b>
<b>Contractual And Other:</b>						
732-241-000-874.000 Retirement Benefits	674,275	566,252	525,000	525,000	500,000	
732-241-000-956.000 Administration	23,572	24,563	23,000	23,000	23,000	
<b>Total Expenditures</b>	<b>697,847</b>	<b>590,815</b>	<b>548,000</b>	<b>548,000</b>	<b>523,000</b>	<b>0</b>

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

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

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

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

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

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

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	18,997,311	415,951	9,629,911	10,504,911	10,852,297	0
Expenditures	7,412,124	6,151,897	7,640,000	6,240,000	6,440,000	0
Excess of Revenues Over (Under) Expenditures	11,585,187	(5,735,946)	1,989,911	4,264,911	4,412,297	0
Fund Balance - Beginning of Year	46,605,620	58,190,807	52,454,861	52,454,861	56,719,772	56,719,772
<b>Fund Balance - End of Year</b>	<b>58,190,807</b>	<b>52,454,861</b>	<b>54,444,772</b>	<b>56,719,772</b>	<b>61,132,069</b>	<b>56,719,772</b>

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2020/21 Actual</b>	<b>2021/22 Actual</b>	<b>2022/23 Budget</b>	<b>2022/23 Projected</b>	<b>2023/24 Proposed</b>	<b>2023/24 Adopted</b>
734-000-000-664.000 Interest	274,243	258,300	325,000	325,000	330,000	
734-000-000-666.000 Dividends	660,086	934,742	850,000	850,000	850,000	
734-000-000-669.000 Gain/Loss On Sales	1,603,717	1,888,872	750,000	650,000	750,000	
734-000-000-670.000 Unrealized Gain-Investments	10,057,740	-9,053,130	1,500,000	2,500,000	2,500,000	
734-000-000-677.000 Employee Contributions	485,464	447,336	530,000	505,000	500,000	
734-000-000-699.101 Cont.-General Fund	5,916,061	5,939,831	5,674,911	5,674,911	5,922,297	
<b>Total Revenues</b>	<b>18,997,311</b>	<b>415,951</b>	<b>9,629,911</b>	<b>10,504,911</b>	<b>10,852,297</b>	<b>0</b>

**Expenditure Detail**

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

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

## (736) Public Employee Health Care Fund

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

**CHARACTER** - To be determined.

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

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

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

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***Fund 736 Public Employee Health Care Fund***

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	983,694	(133,232)	230,000	137,438	230,000	0
Expenditures	25,017	26,733	10,000	10,000	29,000	0
Excess of Revenues Over (Under) Expenditures	958,677	(159,965)	220,000	127,438	201,000	0
Fund Balance - Beginning of Year	3,981,177	4,939,854	4,779,889	4,779,889	4,907,327	4,907,327
<b>Fund Balance - End of Year</b>	<b>4,939,854</b>	<b>4,779,889</b>	<b>4,999,889</b>	<b>4,907,327</b>	<b>5,108,327</b>	<b>4,907,327</b>



**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

***Fund 736 Public Employee Health Care Fund***

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

**Expenditure Detail**

***Fund 736 Public Employee Health Care Fund***

***Dept 675 Retirees Health***

<b>Account Description</b>	<b>2020/21 Actual</b>	<b>2021/22 Actual</b>	<b>2022/23 Budget</b>	<b>2022/23 Projected</b>	<b>2023/24 Proposed</b>	<b>2023/24 Adopted</b>
<b>Contractual And Other:</b>						
736-675-000-956.000 Administration	25,017	26,733	10,000	10,000	29,000	
<b>Total Expenditures</b>	<b>25,017</b>	<b>26,733</b>	<b>10,000</b>	<b>10,000</b>	<b>29,000</b>	<b>0</b>

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## **Special Assessment Funds**

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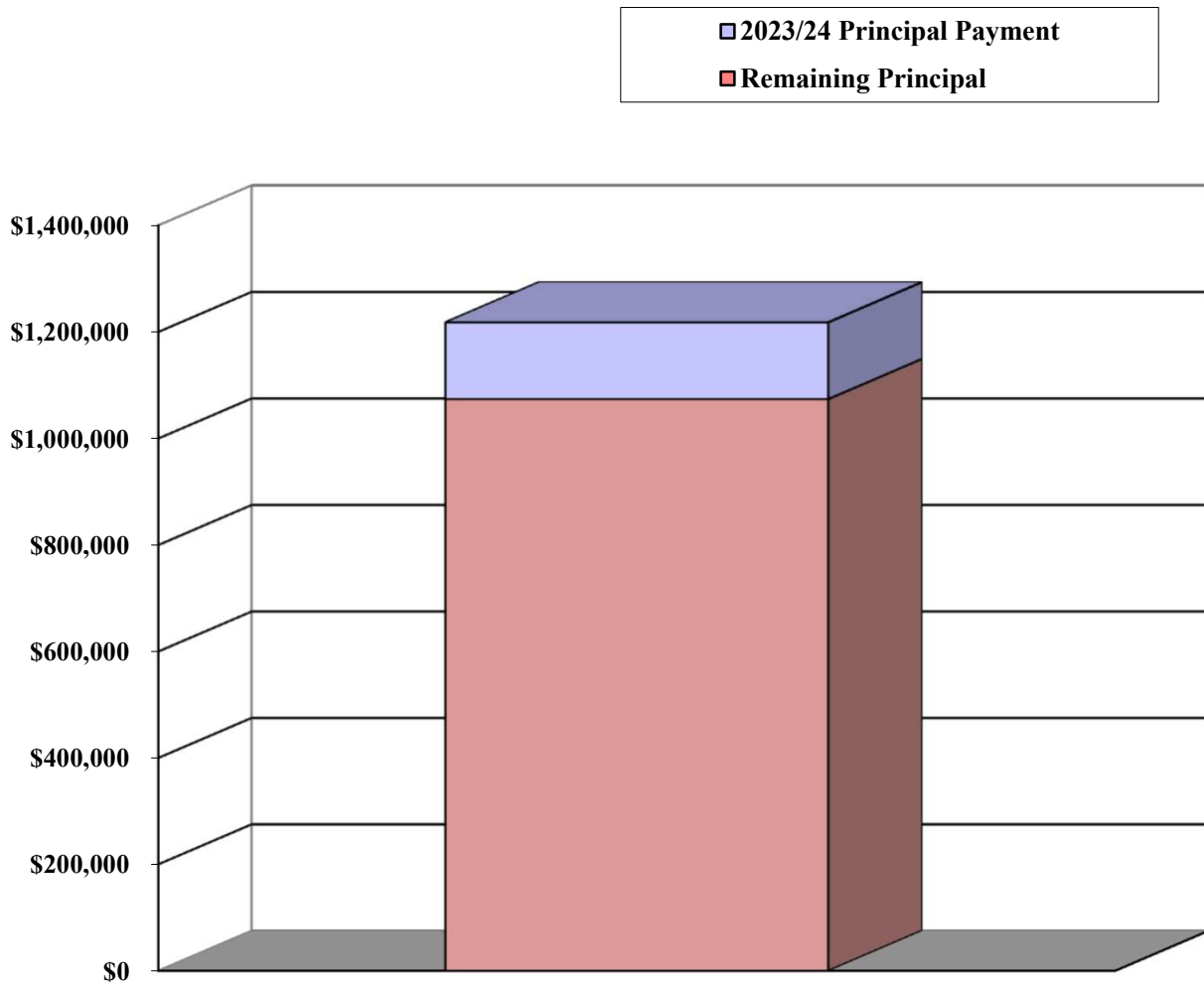
**Special Assessment funds are used to account for the levying and subsequent collection of various special assessments (i.e... street, sidewalk, parking, sanitary sewer, storm sewer, etc.) .**

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**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Special Assessment Debt Service Fund**  
**Debt Summary**

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



**Fund # 852**

## (805) 2020 Special Assessment Bonds Construction Fund

**PURPOSE** - This Fund is used to account for the deposit of the 2020 Special Assessment Bond proceeds. The moneys in the Construction Fund shall then be used solely to pay the costs of the Project and the costs of the issuance of the Bonds.

**CHARACTER** -The Bonds were sold to finance Special Assessment Rolls # 3406, 3407, 3408, 3409, 3410, 3411, 3412, 3413 and 5000 for the costs of street reconstruction, street resurfacing and street lighting improvements. As these special assessments are collected this borrowing is repaid together with the interest earned on the special assessments at a rate which is 1% over the average bond rate, or 2.5%.

**AUTHORITY** - This Fund was established on October 13, 2020 as authorized by City Council Resolution adopted September 8, 2020.

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

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***Fund 805 2020 Special Assessment Bonds Construction Fund***

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

*Fund 805 2020 Special Assessment Bonds Construction Fund*

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

**Expenditure Detail**

*Fund 805 2020 Special Assessment Bonds Construction Fund*

*Dept 585 Special Assessments*

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

## (852) Special Assessment Debt Service Fund

**PURPOSE** - This Fund is used to account for the collection of special assessments that have been pledged and for the subsequent payment of the related debt service.

**CHARACTER** - As these special assessments are collected this borrowing is repaid together with the interest earned on the special assessments at a rate which is 1% over the average bond rate, or 2.5%.

**AUTHORITY** - This Fund was established on October 13, 2020 as authorized by City Council Resolution adopted September 8, 2020.

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

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***Fund 852 Special Assessment Debt Service Fund***

	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Projected	2023/24 Proposed	2023/24 Adopted
Revenues	10,472	157,358	161,335	161,335	161,190	0
Expenditures	10,472	157,358	161,335	161,335	161,190	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

***Fund 852 Special Assessment Debt Service Fund***

<b>Account Description</b>	<b>2020/21 Actual</b>	<b>2021/22 Actual</b>	<b>2022/23 Budget</b>	<b>2022/23 Projected</b>	<b>2023/24 Proposed</b>	<b>2023/24 Adopted</b>
852-000-000-699.895    Cont.-Special Assessment Fund	10,472	157,358	161,335	161,335	161,190	
<b>Total Revenues</b>	<b>10,472</b>	<b>157,358</b>	<b>161,335</b>	<b>161,335</b>	<b>161,190</b>	<b>0</b>

**Expenditure Detail**

***Fund 852 Special Assessment Debt Service Fund***  
***Dept 906 Debt Service***

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

## (895) Special Assessment Fund

**PURPOSE** - This Fund is used to account for special assessments levied to finance public improvements or services deemed to benefit only the properties against which the assessments are levied.

**CHARACTER** - Special assessment revenue and the corresponding receivable, representing the unpaid special assessments, are recorded at the time the assessment roll is confirmed. Monies are then transferred to the fund which incurred the charges being assessed. The Special Assessment Fund borrows the required monies necessary to make the above transfers primarily from the Workers Compensation Fund (677) and other funds, as well as bonds, as needed. As the special assessments are collected these borrowings are repaid together with the interest earned on the special assessments at a rate determined by the City Council.

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

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

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***Fund 895 Special Assessment Fund***

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

**City of Jackson**  
**Fiscal Year 2023/24 Proposed Budget**  
**Revenue Detail**

**Fund 895 Special Assessment Fund**

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

**Expenditure Detail**

**Fund 895 Special Assessment Fund**  
**Dept 585 Special Assessments**

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

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