

CITY OF
JACKSON 
MICHIGAN

ADOPTED BUDGET
2025-26

City of Jackson
Fiscal Year 2025/26 Proposed Budget
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Introductory Section



List of Principal Officials

Fiscal Year 2025/26 Annual Budget

CITY COUNCIL

Daniel Mahoney, Mayor

Arlene Robinson	Ward 1
Freddie Dancy	Ward 2
Angelita Gunn	Ward 3
Conner Wood	Ward 4
Christy May Davis	Ward 5
Will Forgrave	Ward 6

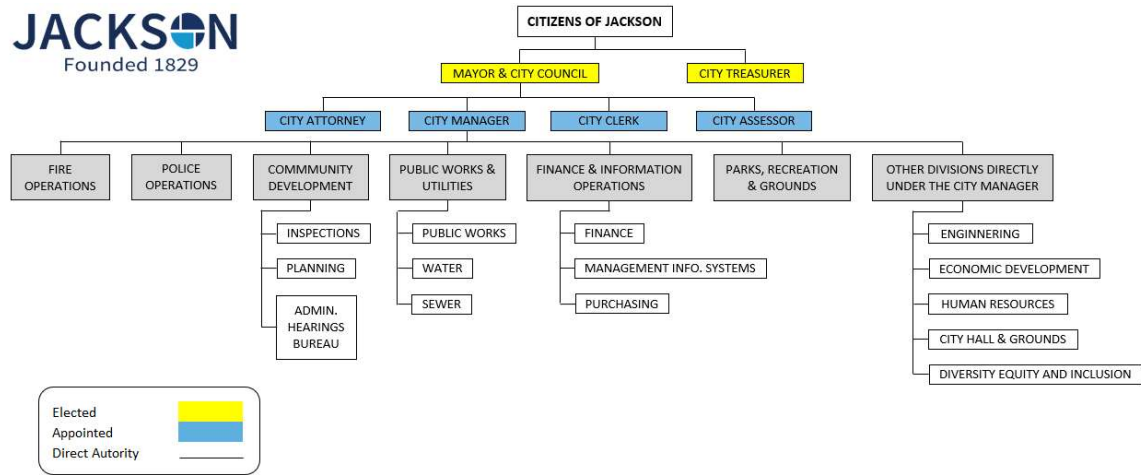
CITY OFFICIALS

Jonathan Greene, City Manager

Heather Ehnis	Director of Finance
Tim Gonzales	Interim Fire Chief
Martin J. Griffin	City Treasurer & Income Tax Administrator
Matthew Hagerty	City Attorney
Kelli Hoover	Director of Parks, Recreation & Grounds
Shane LaPorte	Director of Community Development
Andrea Muray	City Clerk
Michael Osborn	Director of Public Works/Public Utilities
Christopher Simpson	Police Chief
Jason Yoakam	City Assessor (Contractual)

City Organizational Chart

Fiscal Year 2025/26 Annual Budget



Budget Highlights

Fiscal Year 2025/26 Annual Budget

INTRODUCTION

In accordance with the stipulations outlined in the City Charter, I am pleased to present the annual budget for the fiscal year commencing on July 1, 2025, and concluding on June 30, 2026, for your review and consideration. The annual budget stands as one of our foremost policy documents, symbolizing our steadfast dedication to community priorities and shared values, while also providing essential support for the invaluable efforts undertaken by our staff daily.

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

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

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

TIMETABLE

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

April 20 - Tentative submission of the City Manager’s Proposed Budget to the City Council.

May 13 - Public Hearing on the Budget

May 27 - Adoption of the Budget

OVERVIEW

The City of Jackson is undergoing significant development, with new homes, apartment buildings, upgraded facilities, improved infrastructure, and revitalized storefronts. However, the real success lies in the people driving this transformation – families finding affordable housing, investors recognizing potential, entrepreneurs starting businesses, and community partners collaborating.

The \$31 million in American Rescue Plan Act funds have played a crucial role in initiatives such as the 100 Homes Program, Boos Recreation Center upgrades, small business grants, public safety improvements, and water infrastructure enhancements. Jackson has been highlighted as a model for Michigan, showing what can be achieved when local government prioritizes its residents. The city looks forward to continued progress in the future.

The City of Jackson has outlined a budget designed to support the city’s growth, infrastructure improvements, and enhanced public services. The budget emphasizes fiscal responsibility while striving to address the diverse needs of the community.

Overall, the fiscal year 2025/26 budget aims to balance investments in critical services with a focus on long-term growth, sustainability, and economic resilience. The city is committed to enhancing quality of life for residents, ensuring fiscal stability, and fostering a thriving community for years to come.

SIGNIFICANT BUDGET HIGHLIGHTS

General Fund

As of June 30, 2026, the projected fund balance for the City is \$9.64 million, representing 25.7% of the budgeted expenses. When combined with the \$1.6 million in the Budget Stabilization Fund, the total projected fund balance reaches \$11.24 million, reflecting a budgeted surplus of 30.0% of the General Fund expenses, including transfers. The Fund Balance Policy adopted by the City Council on December 12, 2012, mandates the unassigned fund balance be maintained between 15% and 30%, with the majority of the General Fund’s balance classified as unassigned. Furthermore, the policy outlines specific timeframes to replenish any deficiency to attain 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 these criteria, the City remains compliant with the policy.

Total General Fund revenues, excluding transfers and Governmental Accounting Standards Board numbers 87 and 96 inflows, are forecasted to decline by \$2.84 million in fiscal year 2025/26, an 8.0% decrease from the current year’s projected revenues. This reduction is primarily due to a \$1.7 million decrease in federal grant revenue related to the American Rescue Plan Act – State and Local Fiscal Recovery Funds (ARPA – SLFRF), as these funds are utilized, and a \$1.4 million decrease in the sale of city-owned property, which reflects the one-time nature of these events. Additionally, as ARPA – SLFRF are expended, a decrease of \$165,000 in investment income is also anticipated for fiscal year 2025/26.

Property tax revenues remain stable, with moderate growth. Ad Valorem taxable values for fiscal year 2025/26 rose 6.2%, marking the ninth consecutive year of growth. This positive trend is supported by a robust housing market bolstered by recent real estate activity.

Income tax revenues, which experienced steady growth throughout the pandemic due to enhanced collection enforcement, are expected to stabilize. Projected income tax revenue for fiscal years 2024/25 and 2025/26 is anticipated to remain relatively flat, with no significant growth expected.

Total General Fund expenses proposed in fiscal year 2025/26 are expected to increase by \$1.4 million from the previous year. Significant changes include:

- A \$1.5 million increase in Public Safety, primarily for firefighter positions previously funded by the SAFER grant, one new firefighter position, and additional education and training for staff.
- A \$319,000 increase in General Government, including \$171,000 for the continued modernization of the City's IT infrastructure and \$123,000 for a part-time staff position and employee training in the Personnel and Labor Relations department.
- A \$145,000 decrease in Public Works due to the completion of the Urban and Community Forestry Inflation Reduction Act Grant Program.
- A \$131,000 decrease in Contributions to Other Funds, as increases to the Major Streets Fund (\$338,000) were offset by reductions in contributions to the Water Equipment and Replacement Fund (\$410,000) and the MLK Corridor Improvement Authority Fund (\$115,000).

Significant capital outlay expenses proposed for fiscal year 2025/26 include:

- \$284,000 for three new patrol vehicles, one administrative vehicle, and an armored rescue vehicle for the police department.
- \$226,000 for building improvements at the police and fire departments, including upgrades to the fire department's paging system, locker room reconstruction at the police station, and re-routing of the sewer line at the gun range.
- \$121,000 for fire suppression equipment, updated radio equipment, and automated external defibrillators, the latter funded by the Opioid Settlement funds.
- \$281,000 for park and cemeteries improvements, including upgrades to the King Center, Lt. Nixon Memorial Park, and various citywide parks, as well as a new plow cart.
- \$130,000 for City Hall building upgrades, including replacement of window blinds, lobby-view cameras, and lighting.

Major Street Fund

Approximately \$15.7 million in state highway construction is included in the Major Street Funds' proposed budget for FY 2025/26. The largest projects are:

- \$8.3 million – bridge reconstruction on S. Cooper Street over the Grand River
- \$4.5 million – MLK Jr. Drive from South Street to Morrell Street
- \$720,000 – traffic signal reconstruction along the Lansing Avenue corridor
- \$506,000 – traffic signal reconstruction on Morrell Street at Brown Street and Wisner Street

Local Street Fund

A total of \$535,000 is proposed for Local Street construction in fiscal year 2025/26. The most notable project within this allocation is the Health District Street Lighting, with a budget of \$322,000.

Ella W. Sharp Park Operating Fund

This fund supports the operations of the golf course, golf practice center, mini-golf course, and the maintenance of park areas located on the east side of Fourth Street. For fiscal year 2025/26, a proposed contribution of \$309,000 from the General Fund is allocated to cover maintenance expenses for park areas outside the golf course grounds.

Affordable Housing Development Fund

The City Council approved the Affordable Housing Development Fund on November 23, 2021. A total of \$4.5 million in funding from the ARPA – SLFRF was authorized for use over three years to support the redevelopment of city property for affordable and transitional housing. For fiscal year 2025/26, \$1.8 million is proposed for use, with \$1.5 million allocated to the 100 Homes Program. This program is designed to promote new home construction and the preservation of existing properties, in accordance with specific program guidelines, while providing eligible homebuyers with downpayment assistance of up to \$25,000.

HCDF MICH Grant Fund

The City of Jackson was awarded \$880,000 through the MICH Program Grant, funded by the Michigan State Housing Development Authority. This grant aims to enhance the quality of life for residents by providing accessible and visitable homes for individuals with disabilities. By prioritizing the construction of these homes, the City is committed to ensuring that disabled residents have access to safe, high-quality living environments, while addressing housing system inequities.

Public Improvement Fund

The primary allocation from the Public Improvement Fund is dedicated to Major and Local Street Construction projects, totaling \$600,000. Additionally, debt service transfers utilizing funds from this source total \$437,000 and \$975,000 will be contributed to the Capital Projects Fund.

Housing Stability Fund

In fiscal year 2025/26, \$595,000 from the State Allocation Grant will be utilized in alignment with the City's Five-Year Consolidated Plan to focus on improving housing accessibility and equity. The Community Development Department will provide housing support to local non-profit agencies, support efforts to combat homelessness in the City of Jackson, provide support for capital improvements at subsidized housing locations, and provide downpayment assistance to purchase a home.

Brownfield EPA Assessment Grant

The City of Jackson Brownfield Redevelopment Authority received a \$500,000 grant from the Environmental Protection Agency. This funding is designated for the remediation of targeted brownfield sites along the MLK Corridor, supporting the ongoing efforts to eliminate blighted or obsolete structures and provide safe, clean spaces that foster economic growth in the area. Approximately \$250,000 is projected to be utilized in fiscal year 2025/26, completing the allocation of this award.

Capital Project Funds

The proposed fiscal year 2025/26 budget includes \$31.4 million for capital projects, largely funded through the ARPA – SLFRF and the State of Michigan Drinking Water Loan funds, and revenues generated from the water and sewer rates. Key projects include:

- \$13.3 million for the replacement of water transmission mains, including those along the Pearl Loop and at Hupp Avenue and Morrell Street; on S. Cooper Street at Washington Avenue to Michigan Avenue; and for new water main construction on MLK Jr. Drive, South Street to Morrell Street
- \$5.0 million for sewer replacements for the Pearl Loop (Cooper Street, Pearl Street, and East Avenue), MLK Jr. Drive, from South Street to Morrell Street, and the Monkey Run Sewer.
- \$7.0 million for projects funded by the 2023 Drinking Water State Revolving Fund, which will support the construction, furnishing, and equipping of improvements to the City's water system, including the replacement of water mains and service lines, as well as improvements to the elevated storage tank, well pumps, and water treatment plant.
- \$2.5 million for projects funded by the 2024 Drinking Water State Revolving Fund, focused on the acquisition, construction, furnishing, and equipping of improvements to the City's water system, including the replacement of water mains and service lines throughout the water distribution system.
- \$7 million for lead service line replacements.

Sewer Fund

The Sanitary Sewer Replacement Fund (405) receives transfers from the Sewer Fund for the replacement of sewer lines, which are usually completed in coordination with street reconstruction. There are over \$3.7 million in proposed sewer construction projects for fiscal year 2025/26. Proposed projects can be found in the Work Project Detail for fund #405.

A proposed 25% rate increase is included in the proposed fiscal year 2025/26 budget for the Sewer Fund.

Water Fund

In addition to the Lead Service Line Replacement Fund (403), the Water Fund also makes annual transfers to the Water Equipment & Replacement Fund (402). This fund accounts for the new water main construction as well as equipment and structure replacement. New water main construction, which is also coordinated with street construction where feasible, is proposed at \$16.0 million. A detailed listing can be found on the Work Project Detail for fund #402.

A proposed 4% rate increase is included in the proposed fiscal year 2025/26 budget for the Water Fund.

SUMMARY

In conclusion, the fiscal year 2025/26 budget reflects our commitment to fostering growth, enhancing community well-being, and ensuring financial sustainability. By strategically investing in key areas such as infrastructure, public safety, and economic development, we are laying a strong foundation for Jackson's continued success. As we move forward, we remain dedicated to responsible fiscal management and the well-being of our residents, with a clear focus on creating opportunities for all. With collaboration, thoughtful planning, and careful execution, we are confident that our community will thrive in the years ahead.

Respectfully submitted,

JG

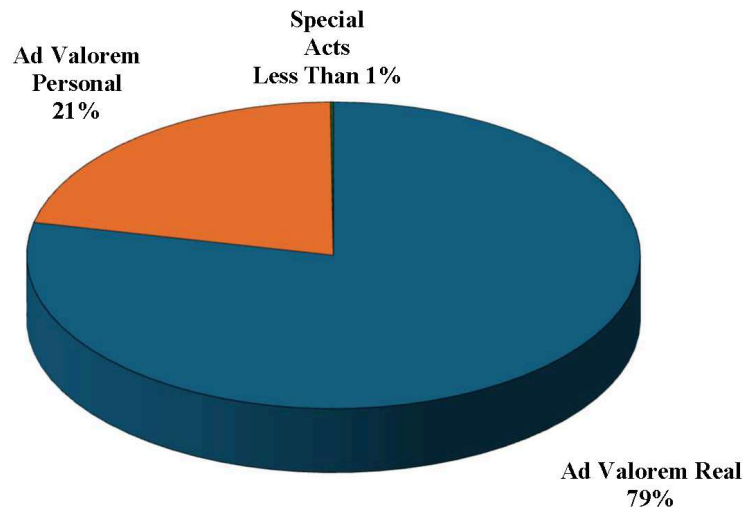
**Jonathan Greene
City Manager**

2025 City Tax Base and Ten Year Trends

Fiscal Year 2025/26 Annual Budget

COMPUTATION OF 2025 CITY TAX BASE

Ad Valorem Taxable Value :		
Real Property	\$ 655,587,550	
Personal Property	164,377,477	\$ 819,965,027
	<hr/>	
Obsolete Property Rehabilitation Act - Frozen		370,959
Neighborhood Enterprise Zone		296,596
Industrial Facilities Tax - New	778,030	
	50%	389,015
	<hr/>	
Land Bank Authority	1,236	
	50%	618
	<hr/>	
Total 2025 City Tax Base		<u><u>\$ 821,022,215</u></u>

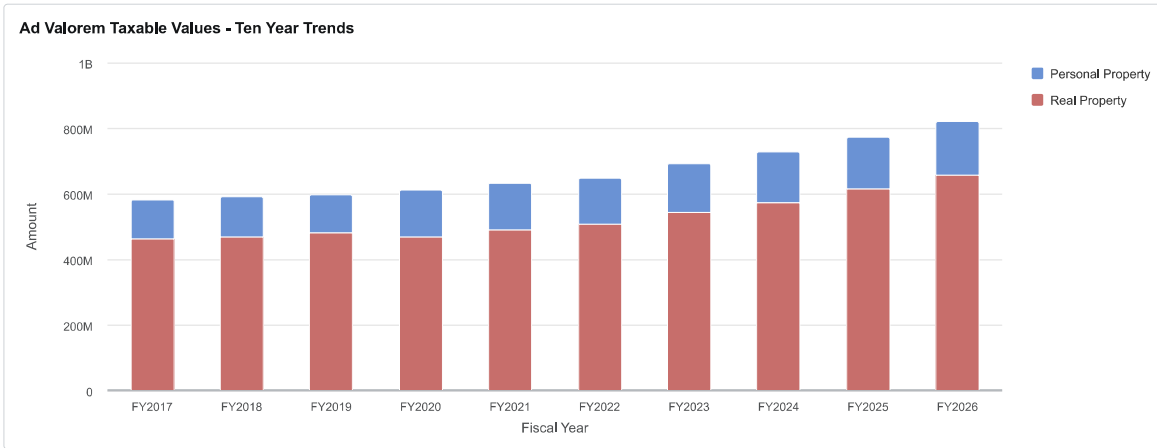


City Tax Base - Ten Year Trends

Ad Valorem Taxable Values - Ten Year Trends

Fiscal Year	Real Property	Personal Property	Total	Percent Change
2017	\$460,485,394	\$121,253,800	\$581,739,194	-3.7%
2018	\$468,201,989	\$122,673,195	\$590,875,184	1.6%
2019	\$478,965,972	\$118,474,471	\$597,440,443	1.1%

Fiscal Year	Real Property	Personal Property	Total	Percent Change
2020	\$468,968,511	\$142,452,700	\$611,421,211	2.3%
2021	\$487,949,558	\$142,981,000	\$630,930,558	3.2%
2022	\$505,998,053	\$141,316,700	\$647,314,753	2.6%
2023	\$541,605,653	\$149,676,128	\$691,281,781	6.8%
2024	\$570,999,371	\$155,909,439	\$726,908,810	5.2%
2025	\$612,786,609	\$159,657,025	\$772,443,634	6.3%
2026	\$655,587,550	\$164,377,477	\$819,965,027	6.2%



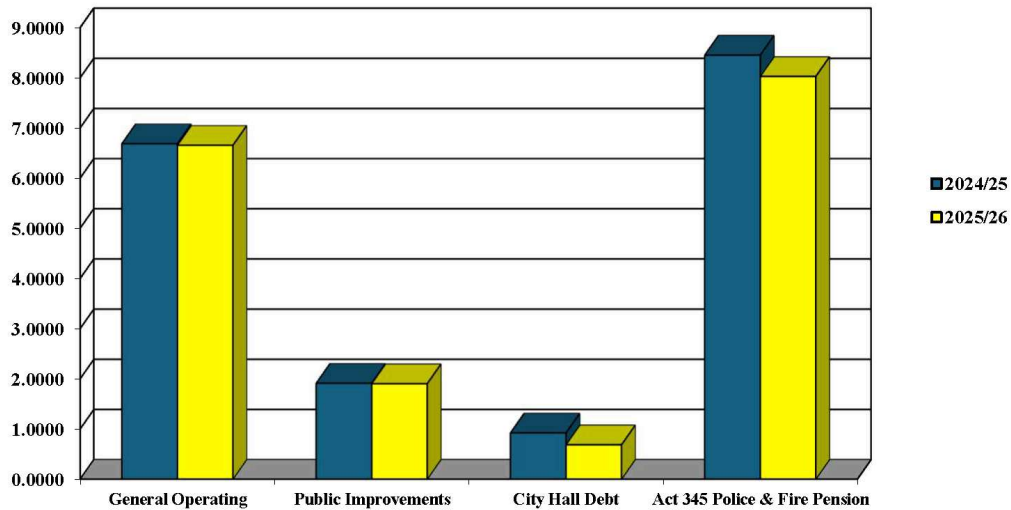
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Comparison of City Millage Rates and Ten Year Trends

Fiscal Year 2025/26 Annual Budget

COMPARISON OF TENTATIVE MILLAGE RATES

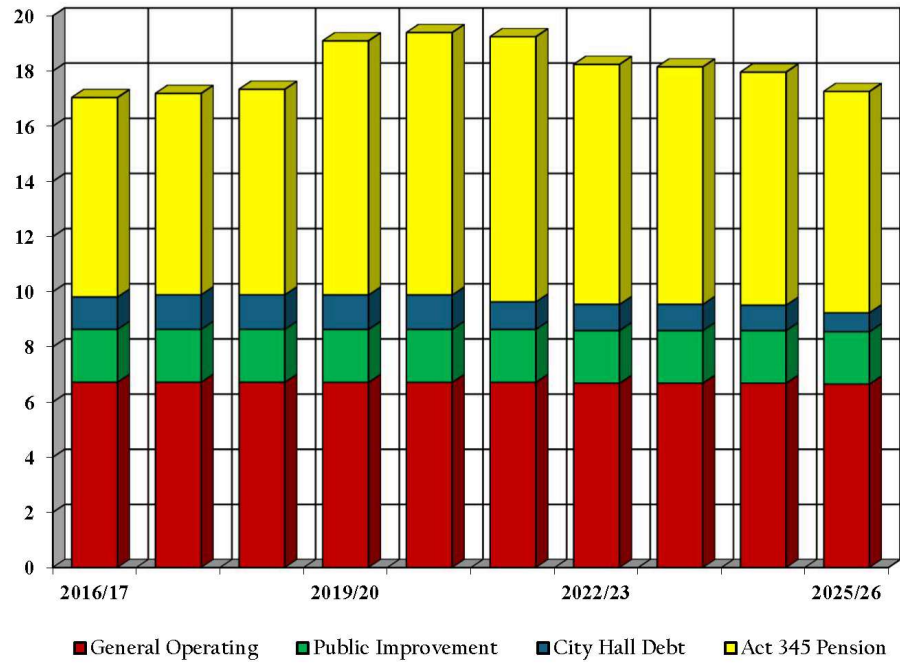
<u>Purpose of Millage</u>	<u>Millage Rates</u>		<u>Change</u>	
	<u>2024/25</u>	<u>2025/26</u>	<u>Mills</u>	<u>Percent</u>
General Operating	6.6828	6.6513	- 0.0315	-0.47%
Public Improvements	1.9092	1.9002	- 0.0090	-0.47%
City Hall Debt	0.9200	0.6835	- 0.2365	-25.71%
Act 345 Police & Fire Pension	8.4500	8.0250	- 0.4250	-5.03%
Total City Millage	17.9620	17.2600	- 0.7020	-3.91%



The City Hall Debt is based on debt service requirement and the Act 345 Police & Fire Pension is based on the actuarial recommendation.

Ten Year Trends

Fiscal Year	Act 345				Total
	General Operating	Public Improvement	Police & Fire Pension	City Hall Debt	
2016/17	6.7192	1.9197	7.2300	1.1700	17.0389
2017/18	6.7192	1.9197	7.3000	1.2500	17.1889
2018/19	6.7192	1.9197	7.4500	1.2500	17.3389
2019/20	6.7158	1.9187	9.2100	1.2500	19.0945
2020/21	6.7158	1.9187	9.5100	1.2500	19.3945
2021/22	6.7158	1.9187	9.6100	1.0000	19.2445
2022/23	6.6828	1.9092	8.7000	0.9500	18.2420
2023/24	6.6828	1.9092	8.6081	0.9500	18.1501
2024/25	6.6828	1.9092	8.4500	0.9200	17.9620
2025/26	6.6513	1.9002	8.0250	0.6835	17.2600



Budget Resolutions

BUDGET RESOLUTION

Fiscal Year 2025/26 Annual Budget

ANNUAL BUDGET RESOLUTION

BY THE CITY COUNCIL:

WHEREAS, prior to the first regular council meeting in May, the City Manager has submitted to the City Council an estimate of the revenues and expenditures of the City of Jackson for the period from July 1, 2025, through June 30, 2026, from detailed information furnished to them by the several departments of the City, and has made recommendations as to the amounts to be appropriated to each of the various funds provided for in the City Charter, and

WHEREAS, the City Council has prepared an Annual Budget for said period which is annexed hereto, and held a duly scheduled public hearing at least seven days prior to the consideration of this Resolution;

NOW, THEREFORE, BE IT RESOLVED, that the Annual Budget of the City for the period from July 1, 2025, to June 30, 2026, including Attachment A, revenue summary, and Attachment B, expense summary, representing the various budgetary centers as defined by P.A. 621 of 1978, as last amended, is hereby adopted;

BE IT FURTHER RESOLVED, that the current fiscal year 2024/25 budget be amended to those amounts reflected in the 2024/25 Projected column as contained in those Attachments A and B.

BE IT FURTHER RESOLVED, that it is ordered that an ad valorem property tax as set forth below be levied upon the taxable valuation of all taxable real and personal property in the City of Jackson, which is estimated to be \$819,965,027.

BE IT FURTHER RESOLVED, that it is ordered that a tax as set forth below be levied upon the taxable valuation of all industrial property qualified under Act 198 of 1974, property qualified under the Neighborhood Enterprise Zone classification, property qualified under the Land Bank Authority classification, qualified under the Renaissance Zone classification and property qualified under the Obsolete Property Rehabilitation Act (O.P.R.A.) in the City of Jackson, which is estimated to be \$1,057,188.

General Operating	6.6513 mills
Public Improvements	1.9002 mills
City Hall Debt	.6835 mills
State Act 345 Police and Fire Pension	<u>8.0250 mills</u>
	<u>17.2600 mills</u>

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

I, Andrea Muray, City Clerk, in and for the City of Jackson, County and State aforesaid do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Jackson City Council on the 27th day of May, 2025.

IN WITNESS WHEREOF, I have hereunto
affixed my signature and the Seal of the City
of Jackson, Michigan, on this 28th day of
May, 2025.



City Clerk

Attachment A
Revenue Summary for Fiscal Year 2025/26

Fund	2022/23 Actual	2023/24 Actual	2024/25 Budget	2024/25 Projected	2025/26 Proposed	2025/26 Adopted
101 General Fund:						
Property taxes	10,529,043	11,065,371	11,585,297	11,479,501	11,853,075	11,853,075
Income taxes	11,418,387	11,020,164	10,900,000	11,000,000	11,100,000	11,100,000
Licenses and permits	377,587	329,427	352,015	298,510	342,015	342,015
Federal grants	1,021,434	2,227,022	293,407	1,926,868	207,860	207,860
State grants	8,607	201,016	186,000	209,000	191,000	191,000
State revenue sharing	5,372,545	5,633,331	5,787,831	5,787,073	5,953,956	5,953,956
Charges for services	1,307,668	1,340,064	1,423,349	1,570,536	1,447,377	1,447,377
Fines and forfeits	424,203	173,290	355,640	375,375	384,920	384,920
Investment income	422,272	745,821	390,000	735,000	660,000	660,000
Proceeds from sale of capital assets	223,075	461,899	30,100	1,487,180	30,000	30,000
Contributions from local units	22,945	12,144	12,500	12,000	12,500	12,500
Contributions from other funds	222,079	501,883	190,000	267,000	533,327	533,327
Miscellaneous	317,162	428,330	336,136	820,582	283,192	283,192
	<u>31,667,008</u>	<u>34,139,762</u>	<u>31,842,275</u>	<u>35,968,625</u>	<u>32,999,222</u>	<u>32,999,222</u>
102 Budget Stabilization Fund						
Interest	43,804	81,677	30,000	72,000	50,000	50,000
	<u>43,804</u>	<u>81,677</u>	<u>30,000</u>	<u>72,000</u>	<u>50,000</u>	<u>50,000</u>
151 Cemetery Perpetual Maintenance:						
Charges for goods and services	34,127	28,602	20,000	20,000	20,000	20,000
Investment income	46,196	110,393	25,000	25,000	25,000	25,000
	<u>80,323</u>	<u>138,995</u>	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>
155 Ella W. Sharp Endowment:						
Fines and forfeits	22,050	33,084	30,000	30,000	30,000	30,000
Investment income	-23,691	29,215	550	3,500	2,500	2,500
	<u>-1,641</u>	<u>62,299</u>	<u>30,550</u>	<u>33,500</u>	<u>32,500</u>	<u>32,500</u>
160 Lloyd E. Mount Endowment:						
Fines and forfeits	5,345	7,061	5,000	5,000	5,000	5,000
Investment income	-6,002	8,815	100	100	100	100
	<u>-657</u>	<u>15,876</u>	<u>5,100</u>	<u>5,100</u>	<u>5,100</u>	<u>5,100</u>
202 Major Street:						
Federal & state grants	13,036,150	2,856,588	7,216,558	6,342,330	15,255,170	15,255,170
State gas & weight tax	3,907,498	3,919,198	3,728,424	3,768,509	3,771,876	3,771,876
State trunkline maintenance	160,622	153,842	132,000	122,000	122,000	122,000
Interest/miscellaneous	74,884	77,185	65,000	79,000	34,500	34,500
Contributions from other funds	720,769	1,901,293	3,375,790	1,821,065	2,230,444	2,230,444
	<u>17,899,923</u>	<u>8,908,106</u>	<u>14,517,772</u>	<u>12,132,904</u>	<u>21,413,990</u>	<u>21,413,990</u>
203 Local Street:						
State gas & weight tax	1,119,809	1,148,488	870,000	870,000	870,000	870,000
Interest/miscellaneous	67,442	130,338	23,605	65,170	32,585	32,585
Contributions from other funds	735,507	336,524	597,848	1,327	322,147	322,147
	<u>1,922,758</u>	<u>1,615,350</u>	<u>1,491,453</u>	<u>936,497</u>	<u>1,224,732</u>	<u>1,224,732</u>
208 Ella W. Sharp Park Operating:						
General	596,607	601,477	640,350	646,750	664,350	664,350
Golf practice center	42,575	43,197	46,250	54,000	57,500	57,500
Sharp Park mini-golf course	76,026	67,620	97,500	97,500	105,000	105,000
Parks & facilities maintenance	237,305	317,045	314,650	396,554	378,600	378,600
	<u>952,513</u>	<u>1,029,339</u>	<u>1,098,750</u>	<u>1,194,804</u>	<u>1,205,450</u>	<u>1,205,450</u>
213 Opioid Settlement Fund:						
Miscellaneous	118,176	163,553	0	66,645	0	0
	<u>118,176</u>	<u>163,553</u>	<u>0</u>	<u>66,645</u>	<u>0</u>	<u>0</u>
218 Affordable Housing Development:						
Federal grants	678,325	981,591	1,658,800	1,230,196	1,802,646	1,802,646
Contributions from other funds	0	2,313	0	36,000	37,500	37,500
	<u>678,325</u>	<u>983,904</u>	<u>1,658,800</u>	<u>1,266,196</u>	<u>1,840,146</u>	<u>1,840,146</u>
234 HCDF MICH Grant Fund:						
State grants	0	0	880,000	21,000	859,000	859,000
	<u>0</u>	<u>0</u>	<u>880,000</u>	<u>21,000</u>	<u>859,000</u>	<u>859,000</u>
245 Public Improvement:						
Property taxes	1,302,489	1,358,770	1,426,000	1,419,500	1,491,500	1,491,500
Interest	50,536	76,620	35,000	60,000	40,000	40,000
Miscellaneous	0	0	0	16,667	16,667	16,667
	<u>1,353,025</u>	<u>1,435,390</u>	<u>1,461,000</u>	<u>1,496,167</u>	<u>1,548,167</u>	<u>1,548,167</u>
246 Cortland St. Redevelopment Projects:						
Federal grants	464,435	1,250,251	1,592,500	2,362,365	0	0
Interest & miscellaneous	11,073	10,011	5,000	4,000	2,500	2,500
	<u>475,508</u>	<u>1,260,262</u>	<u>1,597,500</u>	<u>2,366,365</u>	<u>2,500</u>	<u>2,500</u>
249 Building Department:						
Licenses, permits & fees	505,550	707,788	508,500	542,997	523,000	523,000
Interest & miscellaneous	48,342	41,602	12,400	34,500	15,500	15,500
	<u>553,892</u>	<u>749,390</u>	<u>520,900</u>	<u>577,497</u>	<u>538,500</u>	<u>538,500</u>
251 Housing Code Enforcement:						
Charges for goods and services	1,656,866	1,131,183	960,000	635,161	1,165,000	1,165,000
Interest & miscellaneous	96,218	117,623	61,400	76,500	66,000	66,000
	<u>1,753,084</u>	<u>1,248,806</u>	<u>1,021,400</u>	<u>711,661</u>	<u>1,231,000</u>	<u>1,231,000</u>

252 Building Demolitions:						
Federal & state grants	0	0	0	30,000	2,970,000	2,970,000
Demolitions	208,109	185,017	193,000	225,575	100,000	100,000
Interest & miscellaneous	4,116	8,585	3,000	0	2,500	2,500
Contributions from other funds	0	193,402	0	95,050	100,000	100,000
	<u>212,225</u>	<u>387,004</u>	<u>196,000</u>	<u>350,625</u>	<u>3,172,500</u>	<u>3,172,500</u>
265 Drug Law Enforcement:						
Interest & miscellaneous	4,818	54,258	20,000	20,000	50,000	50,000
	<u>4,818</u>	<u>54,258</u>	<u>20,000</u>	<u>20,000</u>	<u>50,000</u>	<u>50,000</u>
272 SAFER Grant:						
Federal grants	440,098	484,018	301,801	351,748	0	0
	<u>440,098</u>	<u>484,018</u>	<u>301,801</u>	<u>351,748</u>	<u>0</u>	<u>0</u>
273 Project Safe Neighborhood Grant:						
Federal grants	93,347	140,654	277,871	100,199	126,680	126,680
	<u>93,347</u>	<u>140,654</u>	<u>277,871</u>	<u>100,199</u>	<u>126,680</u>	<u>126,680</u>
275 Byrne JAG Grant:						
Federal grants	75,104	23,202	40,174	70,794	0	0
	<u>75,104</u>	<u>23,202</u>	<u>40,174</u>	<u>70,794</u>	<u>0</u>	<u>0</u>
279 American Rescue Plan Act:						
Federal grants	94,223	12,555	75,000	0	0	0
Contributions from other funds	0	0	0	5,000	5,000	5,000
	<u>94,223</u>	<u>12,555</u>	<u>75,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
280 Housing Stability Fund:						
State grants	0	0	250,000	655,000	595,000	595,000
	<u>0</u>	<u>0</u>	<u>250,000</u>	<u>655,000</u>	<u>595,000</u>	<u>595,000</u>
285 EPA Brownfield Assessment Grant:						
Federal grants	0	246,782	100,000	223,218	30,000	30,000
	<u>0</u>	<u>246,782</u>	<u>100,000</u>	<u>223,218</u>	<u>30,000</u>	<u>30,000</u>
296 Recreation Activity:						
Charges for goods and services	286,532	330,903	341,000	568,501	496,500	496,500
Interest & miscellaneous	12,268	22,839	12,000	25,000	25,000	25,000
	<u>298,800</u>	<u>353,742</u>	<u>353,000</u>	<u>593,501</u>	<u>521,500</u>	<u>521,500</u>
297 JPS Recreation Millage Program:						
Contributions from local units	674,778	718,385	1,000,000	1,000,000	1,200,000	1,200,000
Interest & miscellaneous	10,369	11,788	20,000	20,000	20,000	20,000
	<u>685,147</u>	<u>730,173</u>	<u>1,020,000</u>	<u>1,020,000</u>	<u>1,220,000</u>	<u>1,220,000</u>
308 2020 Capital Improvement Bonds Debt Service:						
Contributions from other funds	223,702	223,788	223,792	223,792	223,713	223,713
	<u>223,702</u>	<u>223,788</u>	<u>223,792</u>	<u>223,792</u>	<u>223,713</u>	<u>223,713</u>
352 2017 Mich. Trans. Fund Bonds Debt Service:						
Contributions from other funds	761,890	762,068	761,885	761,885	761,341	761,341
	<u>761,890</u>	<u>762,068</u>	<u>761,885</u>	<u>761,885</u>	<u>761,341</u>	<u>761,341</u>
353 2024 Mich. Trans. Fund Bonds Debt Service:						
Contributions from other funds	0	0	0	470,834	473,000	473,000
	<u>0</u>	<u>0</u>	<u>0</u>	<u>470,834</u>	<u>473,000</u>	<u>473,000</u>
367 2021 City Hall Refunding Debt Service:						
Property taxes	750,689	767,963	712,000	735,081	578,000	578,000
Interest & miscellaneous	18,116	40,685	10,000	35,000	10,000	10,000
	<u>768,805</u>	<u>808,648</u>	<u>722,000</u>	<u>770,081</u>	<u>588,000</u>	<u>588,000</u>
385 2016 Capital Improvement Bonds Debt Service:						
Contributions from other funds	144,087	145,569	145,743	145,743	146,632	146,632
	<u>144,087</u>	<u>145,569</u>	<u>145,743</u>	<u>145,743</u>	<u>146,632</u>	<u>146,632</u>
386 2018 Capital Improvement Bonds Debt Service:						
Contributions from other funds	1,410,000	1,419,000	1,400,250	1,400,250	1,405,250	1,405,250
	<u>1,410,000</u>	<u>1,419,000</u>	<u>1,400,250</u>	<u>1,400,250</u>	<u>1,405,250</u>	<u>1,405,250</u>
389 2017 BRA TIF Refunding Debt Service:						
Contributions from other funds	420,556	420,144	1,764,600	1,764,600	1,823,416	1,823,416
	<u>420,556</u>	<u>420,144</u>	<u>1,764,600</u>	<u>1,764,600</u>	<u>1,823,416</u>	<u>1,823,416</u>
391 2021 BRA TIF Refunding Debt Service:						
Contributions from other funds	772,512	791,838	38,593	38,593	38,593	38,593
	<u>772,512</u>	<u>791,838</u>	<u>38,593</u>	<u>38,593</u>	<u>38,593</u>	<u>38,593</u>
394 2001 DDA TIF Debt Service:						
Contributions from other funds	2,735,750	2,881,823	3,032,403	3,032,403	3,190,825	3,190,825
	<u>2,735,750</u>	<u>2,881,823</u>	<u>3,032,403</u>	<u>3,032,403</u>	<u>3,190,825</u>	<u>3,190,825</u>
395 2019 DDA TIF Refunding Debt Service:						
Contributions from other funds	209,573	208,365	207,157	207,157	205,949	205,949
	<u>209,573</u>	<u>208,365</u>	<u>207,157</u>	<u>207,157</u>	<u>205,949</u>	<u>205,949</u>
401 Capital Projects:						
Contributions from other funds	590,075	892,164	308,520	495,000	1,003,520	1,003,520
Donations/miscellaneous	569	0	500	57,500	675,500	675,500
	<u>590,644</u>	<u>892,164</u>	<u>309,020</u>	<u>552,500</u>	<u>1,679,020</u>	<u>1,679,020</u>
402 Water Equipment & Replacement:						
Federal grants	557,082	367,950	603,046	609,046	0	0
Investment income	313,389	489,012	260,025	488,275	366,205	366,205
Miscellaneous	0	0	0	57,723	0	0
Contributions from other funds	2,831,925	4,817,453	23,887,127	7,014,700	14,796,253	14,796,253
	<u>3,702,396</u>	<u>5,674,415</u>	<u>24,750,198</u>	<u>8,169,744</u>	<u>15,162,458</u>	<u>15,162,458</u>
403 Lead Service Line Replacement:						
Federal grants	183,585	490,134	1,096,500	990,242	683,974	683,974
Investment income	51,422	133,112	58,830	138,437	83,062	83,062
Contributions from other funds	1,050,166	1,622,506	1,671,185	1,671,185	1,836,075	1,836,075
	<u>1,285,173</u>	<u>2,245,752</u>	<u>2,826,515</u>	<u>2,799,864</u>	<u>2,603,111</u>	<u>2,603,111</u>

404 Sanitary Sewer Maintenance:						
Interest & miscellaneous	6	51	500	0	0	0
Contributions from other funds	323,380	303,969	672,781	608,528	462,407	462,407
	<u>323,386</u>	<u>304,020</u>	<u>673,281</u>	<u>608,528</u>	<u>462,407</u>	<u>462,407</u>
405 Sanitary Sewer Replacement:						
Interest & miscellaneous	120,723	241,033	137,090	193,030	115,818	115,818
Contributions from other funds	1,060,502	2,467,570	3,106,915	2,156,633	3,728,897	3,728,897
	<u>1,181,225</u>	<u>2,708,603</u>	<u>3,244,005</u>	<u>2,349,663</u>	<u>3,844,715</u>	<u>3,844,715</u>
406 Wastewater Equipment Replacement:						
Federal grants	903,321	4,499,640	0	282,131	0	0
Investment income	199,112	254,004	189,831	259,129	129,565	129,565
Miscellaneous	0	0	0	74,295	0	0
Contributions from other funds	1,512,800	1,535,528	13,204,201	758,864	343,827	343,827
	<u>2,615,233</u>	<u>6,289,172</u>	<u>13,394,032</u>	<u>1,374,419</u>	<u>473,392</u>	<u>473,392</u>
407 2022 Sewer System Project Construction:						
Contributions from other funds	1,961,911	5,184,425	2,492,187	4,788,855	0	0
	<u>1,961,911</u>	<u>5,184,425</u>	<u>2,492,187</u>	<u>4,788,855</u>	<u>0</u>	<u>0</u>
409 2022 Water System Project Construction:						
Contributions from other funds	382,019	2,205,577	9,710,899	4,493,599	7,071,428	7,071,428
	<u>382,019</u>	<u>2,205,577</u>	<u>9,710,899</u>	<u>4,493,599</u>	<u>7,071,428</u>	<u>7,071,428</u>
410 2024 Water System Project Construction:						
Contributions from other funds	0	0	0	2,501,009	2,545,763	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,501,009</u>	<u>2,545,763</u>	<u>0</u>
426 2024 Michigan Transportation Fund Bonds Const. Fund:						
Interest	0	27,777	0	100,310	25,000	25,000
Bond proceeds	0	3,946,916	0	0	0	0
	<u>0</u>	<u>3,974,693</u>	<u>0</u>	<u>100,310</u>	<u>25,000</u>	<u>25,000</u>
488 MLK Corridor Improvement Authority:						
Federal grants	20,620	689,202	3,631,100	2,179,928	1,610,250	1,610,250
Property taxes	0	12,113	12,200	30,735	50,000	50,000
Contributions from other funds	124,034	210,000	190,000	190,000	75,000	75,000
	<u>144,654</u>	<u>911,315</u>	<u>3,833,300</u>	<u>2,400,663</u>	<u>1,735,250</u>	<u>1,735,250</u>
489 Brownfield Redevelopment Authority:						
Property taxes	1,873,061	1,668,627	1,681,830	1,655,903	1,743,770	1,743,770
Interest & miscellaneous	59,857	138,477	40,000	691,992	40,000	40,000
	<u>1,932,918</u>	<u>1,807,104</u>	<u>1,721,830</u>	<u>2,347,895</u>	<u>1,783,770</u>	<u>1,783,770</u>
494 Downtown Development Authority Project:						
Property taxes	1,915,448	1,872,026	1,884,000	1,995,344	2,025,000	2,025,000
Interest & miscellaneous	1,715,149	1,838,846	1,675,000	1,740,000	200,100	200,100
	<u>3,630,597</u>	<u>3,710,872</u>	<u>3,559,000</u>	<u>3,735,344</u>	<u>2,225,100</u>	<u>2,225,100</u>
514 Auto Parking System:						
Parking fines and permits	2,302	2,432	1,800	1,800	1,800	1,800
Interest & miscellaneous	4,473	7,795	1,500	4,000	1,500	1,500
Contributions from other funds	92,143	92,143	92,143	92,143	131,500	131,500
	<u>98,918</u>	<u>102,370</u>	<u>95,443</u>	<u>97,943</u>	<u>134,800</u>	<u>134,800</u>
518 Parking Assessment:						
Parking fines and permits	186,069	202,711	155,945	167,200	314,325	314,325
Interest & miscellaneous	46,592	61,987	46,352	46,352	1,500	1,500
Contributions from other funds	80,000	113,155	150,000	147,475	200,000	200,000
	<u>312,661</u>	<u>377,853</u>	<u>352,297</u>	<u>361,027</u>	<u>515,825</u>	<u>515,825</u>
519 Cooper/Francis Parking Decks:						
Parking fines and permits	9,153	8,411	8,000	10,000	8,000	8,000
Interest & miscellaneous	21,128	32,029	7,550	17,275	7,000	7,000
	<u>30,281</u>	<u>40,440</u>	<u>15,550</u>	<u>27,275</u>	<u>15,000</u>	<u>15,000</u>
590 Sewer:						
Charges for goods & services	6,326,956	6,708,133	6,989,423	7,255,829	9,040,632	9,040,632
Federal and state grants	1,961,911	425,089	0	0	0	0
Penalties & interest	396,973	523,955	366,360	238,608	172,751	172,751
Miscellaneous	344,119	1,010,654	6,240	484,859	6,490	6,490
Other financing sources	0	0	14,792,187	4,788,855	0	0
Contributions from other funds	2,857,308	12,448,253	0	0	0	0
	<u>11,887,267</u>	<u>21,116,084</u>	<u>22,154,210</u>	<u>12,768,151</u>	<u>9,219,873</u>	<u>9,219,873</u>
591 Water:						
Charges for goods & services	13,511,513	13,619,684	14,217,279	13,960,638	14,502,719	14,502,719
Federal & state grants	382,019	2,205,577	12,835,527	6,044,027	10,677,310	10,677,310
Penalties & interest	882,256	1,424,875	667,686	707,450	445,525	445,525
Other financing sources	0	0	11,362,577	1,652,581	4,737,882	4,737,882
Contributions from other funds	3,521,752	5,401,112	427,458	427,521	449,462	449,462
Miscellaneous	6,802	21,590	0	1,900	0	0
	<u>18,304,342</u>	<u>22,672,838</u>	<u>39,510,527</u>	<u>22,794,117</u>	<u>30,812,898</u>	<u>30,812,898</u>
641 Public Works Administration:						
Charges for goods & services	336,640	334,734	357,145	535,574	803,361	803,361
Interest & miscellaneous	19,377	29,060	20,961	20,961	15,725	15,725
	<u>356,017</u>	<u>363,794</u>	<u>378,106</u>	<u>556,535</u>	<u>819,086</u>	<u>819,086</u>
642 Engineering Administration:						
Charges for goods and services	269,675	245,462	315,451	384,295	443,203	443,203
Interest & miscellaneous	10,332	15,925	8,025	6,540	6,740	6,740
	<u>280,007</u>	<u>261,387</u>	<u>323,476</u>	<u>390,835</u>	<u>449,943</u>	<u>449,943</u>
643 Local Site Remediation Revolving Fund:						
Investment income & miscellaneous	8,298	19,999	7,500	17,000	15,000	15,000
Contributions from other funds	114,659	61,479	63,055	54,590	67,700	67,700
	<u>122,957</u>	<u>81,478</u>	<u>70,555</u>	<u>71,590</u>	<u>82,700</u>	<u>82,700</u>

661 Motor Pool and Garage:						
Federal grants	1,012,542	631,958	0	0	0	0
Charges/equipment rental	205,534	275,944	187,573	203,840	210,001	210,001
Investment income & miscellaneous	1,314,376	1,416,266	1,271,003	1,406,276	1,222,770	1,222,770
Contributions from other funds	0	0	0	200,000	200,000	200,000
	<u>2,532,452</u>	<u>2,324,168</u>	<u>1,458,576</u>	<u>1,810,116</u>	<u>1,632,771</u>	<u>1,632,771</u>
676 Workers Compensation:						
Interest & miscellaneous	23,891	54,426	30,000	42,900	10,000	10,000
Contributions from other funds	538,364	184,185	180,000	189,800	170,000	170,000
	<u>562,255</u>	<u>238,611</u>	<u>210,000</u>	<u>232,700</u>	<u>180,000</u>	<u>180,000</u>
677 Self-Insured Healthcare:						
Interest & miscellaneous	1,699	52,810	35,000	26,700	20,000	20,000
Contributions - city	4,125,634	4,779,714	5,470,000	5,311,000	6,100,000	6,100,000
Contributions - employees	805,567	924,988	1,000,000	994,000	1,000,000	1,000,000
Contributions - General Fund	750,000	0	0	0	0	0
	<u>5,682,900</u>	<u>5,757,512</u>	<u>6,505,000</u>	<u>6,331,700</u>	<u>7,120,000</u>	<u>7,120,000</u>
703 County & School Tax Collection:						
Property taxes - GASB 84	28,387,322	30,015,313	28,750,000	32,000,000	34,000,000	34,000,000
Interest & miscellaneous	112,676	206,386	110,000	150,000	150,000	150,000
	<u>28,499,998</u>	<u>30,221,699</u>	<u>28,860,000</u>	<u>32,150,000</u>	<u>34,150,000</u>	<u>34,150,000</u>
731 Employees Retirement System:						
Investment income	4,354,777	4,407,187	4,560,000	4,625,000	4,625,000	4,625,000
Employee contributions	900,077	733,822	600,000	600,000	600,000	600,000
Employer contributions	1,210,604	1,135,855	1,347,820	1,400,000	1,623,411	1,623,411
	<u>6,465,458</u>	<u>6,276,864</u>	<u>6,507,820</u>	<u>6,625,000</u>	<u>6,848,411</u>	<u>6,848,411</u>
732 Policemen's & Firemen's Pension:						
Investment income	326,685	361,588	202,500	302,500	126,500	126,500
Contributions from General Fund	260,185	274,544	56,955	56,955	12,937	12,937
	<u>586,870</u>	<u>636,132</u>	<u>259,455</u>	<u>359,455</u>	<u>139,437</u>	<u>139,437</u>
734 Policemen's & Firemen's Pension-Act 345:						
Investment income	5,273,735	6,432,282	4,200,000	4,900,000	4,250,000	4,250,000
Employee contributions	494,197	530,145	500,000	625,000	600,000	600,000
Contributions from General Fund	5,674,911	5,922,297	6,129,381	6,129,381	6,174,140	6,174,140
	<u>11,442,843</u>	<u>12,884,724</u>	<u>10,829,381</u>	<u>11,654,381</u>	<u>11,024,140</u>	<u>11,024,140</u>
736 Public Employee Health Care:						
Fines and forfeits	54,724	96,046	30,000	29,000	22,500	22,500
Investment income	339,391	503,080	200,000	200,000	200,000	200,000
	<u>394,115</u>	<u>599,126</u>	<u>230,000</u>	<u>229,000</u>	<u>222,500</u>	<u>222,500</u>
852 Special Assessment Debt Service						
Contributions from other funds	161,288	161,160	162,008	162,008	161,788	161,788
	<u>161,288</u>	<u>161,160</u>	<u>162,008</u>	<u>162,008</u>	<u>161,788</u>	<u>161,788</u>
895 Special Assessment:						
Special assessments	894,885	1,133,873	2,387,073	660,526	851,136	851,136
	<u>894,885</u>	<u>1,133,873</u>	<u>2,387,073</u>	<u>660,526</u>	<u>851,136</u>	<u>851,136</u>

Attachment B
Expense Summary for Fiscal Year 2025/26

	2022/23 Actual	2023/24 Actual	2024/25 Budget	2024/25 Projected	2025/26 Proposed	2025/26 Adopted
General Fund:						
101-101 City Council	119,106	94,686	121,212	123,772	116,763	116,763
101-103 Charter Commission	0	0	2,500	2,500	2,500	2,500
101-172 City Manager	475,555	538,784	547,902	566,720	557,670	557,670
101-191 Finance	540,323	806,575	692,384	723,844	718,276	718,276
101-215 City Clerk	313,515	339,091	418,878	389,878	393,599	393,599
101-228 Mgt. Information Services	383,156	392,800	462,336	552,850	724,624	724,624
101-233 Purchasing	118,367	165,331	126,943	260,459	142,769	142,769
101-253 City Treasurer	386,887	412,671	458,257	444,952	364,513	364,513
101-254 City Income Tax Admin.	187,096	219,276	269,322	245,522	254,014	254,014
101-257 City Assessor	438,041	481,318	536,951	562,560	577,894	577,894
101-262 City Clerk-Elections	126,748	178,436	204,033	189,033	262,094	262,094
101-265 City Hall & Grounds	441,097	419,228	823,267	786,407	882,990	882,990
101-266 City Attorney	715,545	783,048	870,007	887,566	916,369	916,369
101-270 Personnel	490,661	438,583	637,912	548,762	671,362	671,362
101-278 Unallocated	745,736	817,686	835,290	870,978	889,433	889,433
101-299 Admin. Hearings Bureau	203,994	106,737	218,549	227,273	246,453	246,453
101-301 Police	10,642,038	10,836,738	12,397,317	12,113,639	12,847,458	12,847,458
101-311 OHSP Grant	7,860	3,661	13,114	33,190	6,692	6,692
101-320 Consortium Training	10,754	50,064	36,000	36,000	75,000	75,000
101-321 In-Service Training	9,906	12,400	16,000	18,000	20,000	20,000
101-322 MCOLES Training	0	0	0	22,500	45,000	45,000
101-340 Fire Suppression	6,301,587	6,791,242	6,487,641	6,474,076	7,186,364	7,186,364
101-350 Public Safety - Unallocated	1,918,599	1,989,980	1,937,698	1,962,305	1,929,262	1,929,262
101-442 Forestry	786,222	717,758	873,773	1,081,572	922,074	922,074
101-444 Sidewalk Construction	49,470	33,260	152,254	152,254	160,334	160,334
101-445 Drains At Large	68,805	29,347	109,921	116,845	120,117	120,117
101-450 Street Lighting	513,372	556,263	630,230	735,973	710,185	710,185
101-455 Weed Control	75,234	78,679	106,644	112,496	115,052	115,052
101-465 Ground Maintenance	388,587	398,342	505,346	462,229	479,196	479,196
101-567 Cemeteries	361,763	394,374	533,853	595,312	565,819	565,819
101-571 Tax Property Maintenance	183,022	135,374	229,478	169,251	193,110	193,110
101-572 Civic Affairs	104,066	102,689	142,987	149,913	164,667	164,667
101-701 Planning	229,084	234,145	272,477	244,044	414,369	414,369
101-728 Economic Development	126,214	126,160	200,500	385,000	175,000	175,000
101-752 Parks, Rec. & Grounds Admin.	349,274	331,044	347,158	360,441	381,864	381,864
101-758 Lt. Nixon Memorial Park	125,931	261,230	116,975	272,774	304,200	304,200
101-771 Parks and Facilities Maint.	914,804	1,140,252	1,169,290	1,370,637	1,190,799	1,190,799
101-776 City Center	0	0	0	65,835	160,020	160,020
101-803 Historical District	11,793	13,151	14,574	8,591	13,711	13,711
101-806 Diversity, Equity & Inclusion	293,616	308,880	409,181	485,535	467,190	467,190
101-965 Contributions to Other Funds	1,754,938	1,517,478	590,199	1,245,513	1,114,222	1,114,222
General Fund Total	30,912,766	32,256,761	34,518,353	36,057,001	37,483,028	37,483,028
102 Budget Stabilization Fund	43,804	81,677	30,000	72,000	50,000	50,000
Permanent Funds:						
151 Cemetery Perpetual Maintenance	46,196	110,393	25,000	25,000	25,000	25,000
155 Ella W. Sharp Endowment	24,418	36,699	20,550	33,500	32,500	32,500
160 Lloyd E. Mount Endowment	5,411	7,195	5,100	5,100	5,100	5,100
Special Revenue Funds :						
202 Major Street	18,481,145	9,255,636	14,911,260	12,280,455	22,399,852	22,399,852
203 Local Street	1,822,957	1,377,979	2,056,470	1,992,112	1,813,306	1,813,306
208 Ella W. Sharp Park Operating	1,022,266	1,047,783	1,051,718	1,185,611	1,206,031	1,206,031
213 Opioid Settlement Fund	0	89,000	62,739	0	50,000	50,000
218 Affordable Housing Development	678,325	983,904	1,658,800	1,266,196	1,840,146	1,840,146
234 HCDF MICH Grant	0	0	880,000	21,000	859,000	859,000
245 Public Improvement	1,501,298	1,244,620	1,335,840	1,530,960	2,011,884	2,011,884
246 Cortland St. Redevelopment Projects	499,582	1,350,571	1,621,212	2,395,240	293,503	293,503
249 Building Department	579,599	573,094	623,988	613,120	670,257	670,257
251 Housing Code Enforcement	1,131,293	993,334	1,500,661	1,394,854	1,571,885	1,571,885
252 Building Demolitions	219,398	397,556	393,000	513,085	3,170,210	3,170,210
265 Drug Law Enforcement	14,281	16,339	35,432	35,051	36,494	36,494
272 SAFER Grant	440,098	484,018	301,801	351,748	0	0
273 Project Safe Neighborhood Grant	93,347	140,654	277,871	100,199	126,680	126,680
275 Byrne JAG Grant	75,104	23,202	40,174	70,794	0	0
279 American Rescue Plan Act	94,223	12,555	75,000	5,000	5,000	5,000
280 Housing Stability	0	0	250,000	655,000	595,000	595,000
285 EPA Brownfield Assessment Grant	0	246,782	100,000	223,218	30,000	30,000
296 Recreation Activity	262,142	276,063	268,824	602,064	528,763	528,763
297 JPS Recreation Millage Program	671,801	723,065	911,550	836,785	1,111,131	1,111,131

Debt Service Funds :							
308	2020 Capital Imp. Bonds Debt Service	223,702	223,788	223,792	223,792	223,713	223,713
352	2017 MTF Bonds Debt Service	761,890	762,068	761,885	761,885	761,341	761,341
353	2024 MTF Bonds Debt Service	0	0	0	470,834	473,000	473,000
367	2021 City Hall Refunding Debt Service	729,581	739,720	763,691	763,691	786,355	786,355
385	2016 Capital Imp. Bonds Debt Service	144,087	145,569	145,743	145,743	146,632	146,632
386	2018 Capital Imp. Bonds Debt Service	1,410,000	1,419,000	1,400,250	1,400,250	1,405,250	1,405,250
389	2017 BRA TIF Refunding Debt Service	420,556	420,144	1,764,600	1,764,600	1,823,416	1,823,416
391	2021 BRA TIF Refunding Debt Service	772,512	791,838	38,593	38,593	38,593	38,593
394	2001 DDA TIF Debt Service	2,735,750	2,881,823	3,032,403	3,032,403	3,190,825	3,190,825
395	2019 DDA TIF Refunding Debt Service	209,573	208,365	207,157	207,157	205,949	205,949
Capital Projects Funds :							
401	Capital Projects	500,499	862,213	330,000	700,000	1,700,000	1,700,000
402	Water Equipment & Replacement	3,439,168	4,656,429	28,677,405	9,758,267	19,641,466	19,641,466
403	Lead Service Line Replacement	337,696	736,706	1,696,998	1,556,570	1,372,110	1,372,110
404	Sanitary Sewer Maintenance	323,386	304,019	673,281	608,528	462,407	462,407
405	Sanitary Sewer Replacement	631,349	815,386	6,214,142	4,313,268	5,909,958	5,909,958
406	Wastewater Equipment Replacement	2,032,935	7,031,745	13,304,666	3,832,083	687,653	687,653
407	2022 Sewer System Project Construction	1,480,938	5,184,425	2,492,187	4,788,856	0	0
409	2022 Water System Project Construction	382,020	2,205,578	9,710,899	4,493,598	7,071,428	7,071,428
410	2024 Water System Project Construction	0	0	0	2,501,009	2,545,763	2,545,763
426	2024 Mich. Transport. Fund Bonds Const. Fund	0	972,519	1,541,772	1,108,368	1,179,518	1,179,518
488	MLK Corridor Improvement Authority	144,654	851,045	3,832,100	2,374,928	1,735,250	1,735,250
489	Brownfield Redevelopment Authority	1,843,547	1,649,925	2,312,552	2,865,154	2,339,154	2,339,154
494	DDA Project	2,945,323	3,090,188	3,239,560	3,239,560	3,396,774	3,396,774
Enterprise Funds :							
514	Auto Parking System	291,146	252,675	282,147	277,911	280,491	280,491
518	Parking Assessment	325,859	562,315	387,051	398,509	452,046	452,046
519	Cooper/Francis Parking Decks	281,979	282,753	282,906	293,377	294,502	294,502
590	Sewer	10,088,096	15,569,757	26,884,143	15,625,919	12,240,694	12,240,694
591	Water	12,394,597	16,507,243	47,408,410	26,696,144	38,993,869	38,993,869
Internal Service Funds :							
641	Public Works Administration	345,573	352,897	522,909	746,968	902,686	902,686
642	Engineering Administration	290,498	312,658	412,933	399,691	328,348	328,348
643	Local Site Remediation Revolving	22,500	0	200,000	200,000	20,000	20,000
661	Motor Pool & Garage	1,214,803	1,578,454	1,808,820	2,600,998	1,867,706	1,867,706
676	Workers' Compensation	454,472	19,794	255,075	229,832	254,889	254,889
677	Self-Insured Healthcare Fund	5,394,601	5,855,729	6,481,950	6,538,641	6,449,450	6,449,450
Trust & Agency Funds :							
703	County & School Tax Collection	28,499,998	30,221,700	28,860,000	32,150,000	34,150,000	34,150,000
731	Employees' Retirement System	3,922,696	4,474,763	4,225,000	4,400,000	4,300,000	4,300,000
732	Policemen's & Firemen's Pension	516,773	414,297	415,000	420,000	421,000	421,000
734	Policemen's & Firemen's Pension-345	6,612,817	6,344,643	6,240,000	5,710,000	6,210,000	6,210,000
736	Public Employee Health Care	8,548	31,142	30,000	32,000	33,000	33,000
Special Assessment Funds :							
852	Special Assessment Debt Service	161,288	161,160	162,008	162,008	161,788	161,788
895	Special Assessment	864,042	1,413,804	2,309,081	490,783	270,588	270,588

General Fund

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

101 - General Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

LIST OF DEPARTMENTS INCLUDED IN THE GENERAL FUND:

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

BUDGET SUMMARY - REVENUES

101 General Fund Revenue by Department

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
NO DEPARTMENT					
NO DEPARTMENT	\$27,923,396	\$28,930,237	\$28,813,128	\$29,223,574	\$29,910,358

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
NO DEPARTMENT TOTAL	\$27,923,396	\$28,930,237	\$28,813,128	\$29,223,574	\$29,910,358
GENERAL GOVERNMENT					
FINANCE	\$37,500	\$128,458	\$37,500	\$75,000	\$37,500
CITY CLERK	\$374,070	\$343,263	\$315,000	\$305,000	\$305,000
PURCHASING	\$0	\$0	\$0	\$125,712	\$0
CITY TREASURER	\$1,042	\$1,205	\$1,000	\$1,000	\$1,000
CITY CLERK-ELECTIONS	\$22,298	\$20,960	\$65,000	\$65,000	\$0
CITY HALL AND GROUNDS	\$0	\$0	\$0	\$46,489	\$0
CITY ATTORNEY	\$19,499	\$14,570	\$25,500	\$20,000	\$25,500
UNALLOCATED	\$752,708	\$1,095,163	\$672,900	\$2,134,980	\$684,800
GENERAL GOVERNMENT TOTAL	\$1,207,117	\$1,603,619	\$1,116,900	\$2,773,181	\$1,053,800
JUDICIAL					
ADMINISTRATIVE HEARINGS BUREAU	\$414,389	\$163,401	\$340,000	\$345,000	\$355,000
JUDICIAL TOTAL	\$414,389	\$163,401	\$340,000	\$345,000	\$355,000
PUBLIC SAFETY					
POLICE	\$579,867	\$1,529,609	\$707,731	\$2,233,700	\$524,544
OSHP GRANT	\$4,256	\$0	\$0	\$0	\$0
OSHP GRANT	\$1,808	\$0	\$0	\$0	\$0
OSHP GRANT	\$1,796	\$1,720	\$0	\$0	\$0
OSHP GRANT	\$0	\$1,910	\$13,114	\$13,114	\$0
OSHP GRANT	\$0	\$0	\$0	\$20,076	\$6,892
CONSORTIUM TRAINING	\$36,835	\$63,478	\$61,500	\$62,600	\$65,000
IN SERVICE TRAINING	\$8,607	\$16,023	\$16,000	\$18,000	\$20,000
MCOLES TRAINING	\$0	\$22,500	\$0	\$45,000	\$51,000
FIRE SUPPRESSION	\$784,019	\$1,078,808	\$213,758	\$230,276	\$216,776
PUBLIC SAFETY TOTAL	\$1,417,188	\$2,714,049	\$1,012,103	\$2,622,766	\$884,012
PUBLIC WORKS					
STREET LIGHTING	\$4,233	\$1,410	\$1,000	\$3,000	\$1,000
WEED CONTROL	\$83,671	\$81,742	\$106,644	\$112,496	\$115,052
CEMETERIES	\$206,766	\$263,883	\$217,000	\$300,409	\$200,000
TAX PROPERTY MAINTENANCE	\$164,047	\$29,452	\$0	\$13,000	\$0
PUBLIC WORKS TOTAL	\$458,717	\$376,487	\$324,644	\$428,905	\$316,052
COMMUNITY & ECONOMIC DEVELOPMENT					
PLANNING	\$31,036	\$16,102	\$15,000	\$15,000	\$15,000
ECONOMIC DEVELOPMENT	\$126,214	\$125,604	\$140,500	\$220,000	\$225,000
COMMUNITY & ECONOMIC DEVELOPMENT TOTAL	\$157,250	\$141,706	\$155,500	\$235,000	\$240,000
RECREATION & CULTURE					
PARKS, RECREATION & GROUNDS ADMIN.	\$3,450	\$0	\$0	\$0	\$0
LT. NIXON MEMORIAL POOL	\$49,914	\$47,541	\$70,000	\$81,837	\$60,000
PARKS & FACILITIES MAINTENANCE	\$30,187	\$153,988	\$0	\$168,362	\$0
CITY CENTER	\$0	\$0	\$0	\$30,000	\$120,000
DIVERSITY, EQUITY & INCLUSION	\$5,400	\$8,735	\$10,000	\$60,000	\$60,000
RECREATION & CULTURE TOTAL	\$88,951	\$210,263	\$80,000	\$340,199	\$240,000
TOTAL	\$31,667,008	\$34,139,762	\$31,842,275	\$35,968,625	\$32,999,222

BUDGET SUMMARY - EXPENSES

101 General Fund Expenses by Department

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
GENERAL GOVERNMENT					
CITY COUNCIL	\$119,106	\$94,686	\$121,212	\$123,772	\$116,763
CHARTER REVIEW COMMITTEE	\$0	\$0	\$2,500	\$2,500	\$2,500

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
CITY MANAGER	\$475,555	\$538,784	\$547,902	\$566,720	\$557,670
FINANCE	\$540,323	\$806,575	\$692,384	\$723,844	\$718,276
CITY CLERK	\$313,515	\$339,091	\$418,878	\$389,878	\$393,599
MANAGEMENT INFORMATION SERVICES	\$383,156	\$392,800	\$462,336	\$552,850	\$724,624
PURCHASING	\$118,367	\$165,331	\$126,943	\$260,459	\$142,769
CITY TREASURER	\$386,887	\$412,671	\$458,257	\$444,952	\$364,513
CITY INCOME TAX ADMINISTRATION	\$187,096	\$219,276	\$269,322	\$245,522	\$254,014
CITY ASSESSOR	\$438,041	\$481,318	\$536,951	\$562,560	\$577,894
CITY CLERK-ELECTIONS	\$126,748	\$178,436	\$204,033	\$189,033	\$262,094
CITY HALL AND GROUNDS	\$441,097	\$419,228	\$823,267	\$786,407	\$882,990
CITY ATTORNEY	\$715,545	\$783,048	\$870,007	\$887,566	\$916,369
PERSONNEL & LABOR RELATIONS	\$490,661	\$438,583	\$637,912	\$548,762	\$671,362
UNALLOCATED	\$745,736	\$817,686	\$835,290	\$870,978	\$889,433
GENERAL GOVERNMENT TOTAL	\$5,481,833	\$6,087,512	\$7,007,194	\$7,155,803	\$7,474,870
JUDICIAL					
ADMINISTRATIVE HEARINGS BUREAU	\$203,994	\$106,737	\$218,549	\$227,273	\$246,453
JUDICIAL TOTAL	\$203,994	\$106,737	\$218,549	\$227,273	\$246,453
PUBLIC SAFETY					
POLICE	\$10,642,038	\$10,836,738	\$12,397,317	\$12,113,639	\$12,847,458
OSHP GRANT	\$4,256	\$0	\$0	\$0	\$0
OSHP GRANT	\$1,808	\$0	\$0	\$0	\$0
OSHP GRANT	\$1,796	\$1,720	\$0	\$0	\$0
OSHP GRANT	\$0	\$1,941	\$13,114	\$13,114	\$0
OSHP GRANT	\$0	\$0	\$0	\$20,076	\$6,692
CONSORTIUM TRAINING	\$10,754	\$50,064	\$36,000	\$36,000	\$75,000
IN SERVICE TRAINING	\$9,906	\$12,400	\$16,000	\$18,000	\$20,000
MCOLES TRAINING	\$0	\$0	\$0	\$22,500	\$45,000
FIRE SUPPRESSION	\$6,301,587	\$6,791,242	\$6,487,641	\$6,474,076	\$7,186,364
PUBLIC SAFETY-UNALLOCATED	\$1,918,599	\$1,989,980	\$1,937,698	\$1,962,305	\$1,929,262
PUBLIC SAFETY TOTAL	\$18,890,744	\$19,684,085	\$20,887,770	\$20,659,710	\$22,109,776
PUBLIC WORKS					
FORESTRY	\$786,222	\$717,758	\$873,773	\$1,081,572	\$922,074
SIDEWALK CONSTRUCTION	\$49,470	\$33,260	\$152,254	\$152,254	\$160,334
DRAINS AT LARGE	\$68,805	\$29,347	\$109,921	\$116,845	\$120,117
STREET LIGHTING	\$513,372	\$556,263	\$630,230	\$735,973	\$710,185
WEED CONTROL	\$75,234	\$78,679	\$106,644	\$112,496	\$115,052
GROUNDS MAINTENANCE	\$388,587	\$398,342	\$505,346	\$462,229	\$479,196
CEMETERIES	\$361,763	\$394,374	\$533,853	\$595,312	\$565,819
TAX PROPERTY MAINTENANCE	\$183,022	\$135,374	\$229,478	\$169,251	\$193,110
CIVIC AFFAIRS	\$104,066	\$102,689	\$142,987	\$149,913	\$164,667
PUBLIC WORKS TOTAL	\$2,530,540	\$2,446,086	\$3,284,486	\$3,575,845	\$3,430,554
COMMUNITY & ECONOMIC DEVELOPMENT					
PLANNING	\$229,084	\$234,145	\$272,477	\$244,044	\$414,369
ECONOMIC DEVELOPMENT	\$126,214	\$126,160	\$200,500	\$385,000	\$175,000
COMMUNITY & ECONOMIC DEVELOPMENT TOTAL	\$355,299	\$360,305	\$472,977	\$629,044	\$589,369
RECREATION & CULTURE					
PARKS, RECREATION & GROUNDS ADMIN.	\$349,274	\$331,044	\$347,158	\$360,441	\$381,864
LT. NIXON MEMORIAL POOL	\$125,931	\$261,230	\$116,975	\$272,774	\$304,200
PARKS & FACILITIES MAINTENANCE	\$914,804	\$1,140,252	\$1,169,290	\$1,370,637	\$1,190,799
CITY CENTER	\$0	\$0	\$0	\$65,835	\$160,020
HISTORICAL DISTRICT	\$11,793	\$13,151	\$14,574	\$8,591	\$13,711
DIVERSITY, EQUITY & INCLUSION	\$293,616	\$308,880	\$409,181	\$485,535	\$467,190
RECREATION & CULTURE TOTAL	\$1,695,417	\$2,054,557	\$2,057,178	\$2,563,813	\$2,517,784
CONTRIBUTIONS TO OTHER FUNDS	\$1,754,938	\$1,517,478	\$590,199	\$1,245,513	\$1,114,222
TOTAL	\$30,912,766	\$32,256,761	\$34,518,353	\$36,057,001	\$37,483,028

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

General Fund

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues					
PROPERTY TAXES	\$10,529,043	\$11,065,371	11,585,297	\$11,479,501	\$11,853,075
INCOME TAXES	\$11,418,387	\$11,020,164	10,900,000	\$11,000,000	\$11,100,000
STATE REVENUE SHARING	\$5,372,545	\$5,633,331	5,787,831	\$5,787,073	\$5,953,956
LICENSES AND PERMITS	\$377,587	\$329,427	352,015	\$298,510	\$342,015
FEDERAL GRANTS	\$1,021,434	\$2,227,022	293,407	\$1,926,868	\$207,860
STATE GRANTS	\$8,607	\$201,016	186,000	\$209,000	\$191,000
CONTRIBUTIONS FROM LOCAL UNITS	\$22,945	\$12,144	12,500	\$12,000	\$12,500
CHARGES FOR GOODS AND SERVICES	\$1,307,668	\$1,340,064	1,423,349	\$1,570,536	\$1,447,377
FINES AND FORFEITS	\$424,203	\$173,290	355,640	\$375,375	\$384,920
PROCEEDS FROM SALE OF CAPITAL ASSETS	\$223,075	\$461,899	30,100	\$1,487,180	\$30,000
INVESTMENT INCOME	\$422,272	\$745,821	390,000	\$735,000	\$660,000
MISCELLANEOUS	\$317,162	\$269,741	336,136	\$820,582	\$283,192
OTHER FINANCING SOURCES	–	\$158,589	–	–	–
CONTRIBUTIONS FROM OTHER FUNDS	\$222,079	\$501,883	190,000	\$267,000	\$533,327
REVENUES TOTAL	\$31,667,008	\$34,139,762	31,842,275	\$35,968,625	\$32,999,222
Expenses					
GENERAL GOVERNMENT	\$5,481,833	\$6,087,512	7,007,194	\$7,155,803	\$7,474,870
JUDICIAL	\$203,994	\$106,737	218,549	\$227,273	\$246,453
PUBLIC SAFETY	\$18,890,744	\$19,684,085	20,887,770	\$20,659,710	\$22,109,776
PUBLIC WORKS	\$2,530,540	\$2,446,086	3,284,486	\$3,575,845	\$3,430,554
COMMUNITY & ECONOMIC DEVELOPMENT	\$355,299	\$360,305	472,977	\$629,044	\$589,369
RECREATION & CULTURE	\$1,695,417	\$2,054,557	2,057,178	\$2,563,813	\$2,517,784
CONTRIBUTIONS TO OTHER FUNDS	\$1,754,938	\$1,517,478	590,199	\$1,245,513	\$1,114,222
EXPENSES TOTAL	\$30,912,766	\$32,256,761	34,518,353	\$36,057,001	\$37,483,028
Revenues Over/(Under) Expenses	\$754,242	\$1,883,002	-2,676,078	-\$88,376	-\$4,483,806
Beginning Fund Balance	\$11,575,212	\$12,329,454	\$14,212,455	\$14,212,455	\$14,124,079
Ending Fund Balance	\$12,329,454	\$14,212,455	\$11,536,377	\$14,124,079	\$9,640,273

Add Budget Stabilization Fund Balance	\$1,603,500	\$1,603,500	\$1,603,500	\$1,603,500	\$1,603,500
Total Available Surplus for General Fund Operations	\$13,932,954	\$15,815,955	\$13,139,877	\$15,727,579	\$11,243,773
As a Percent of General Fund Expenses/Transfers	45.1%	49.0%	38.1%	43.6%	30.0%

102 - Budget Stabilization Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

The fund provides a safeguard to protect critical programs for city residents when the city experiences an economic downturn. The fund is accounted for as a subfund of the General Fund (101). Money in this fund shall not exceed 15% of the General Fund (101) budget and interest earned on the investments of the fund shall be transferred to the General Fund. Money in the fund, in general, may be appropriated by a 2/3 vote to cover a General Fund deficit, to prevent a reduction in the level of public services, or to cover expenses relating to a natural disaster. Money in the fund cannot be used for general capital improvements.

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

There are no significant increases or decreases in the fiscal year 2025/26 budget from the previous year.

BUDGET SUMMARY - REVENUES

102 Budget Stabilization Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
INVESTMENT INCOME	\$43,804	\$81,677	\$30,000	\$72,000	\$50,000
TOTAL	\$43,804	\$81,677	\$30,000	\$72,000	\$50,000

BUDGET SUMMARY - EXPENSES

102 Budget Stabilization Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
CONTRIBUTIONS TO OTHER FUNDS	\$43,804	\$81,677	\$30,000	\$72,000	\$50,000
TOTAL	\$43,804	\$81,677	\$30,000	\$72,000	\$50,000

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

102 Budget Stabilization

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues					
INVESTMENT INCOME	\$43,804	\$81,677	30,000	\$72,000	\$50,000
REVENUES TOTAL	\$43,804	\$81,677	30,000	\$72,000	\$50,000
Expenses	\$43,804	\$81,677	30,000	\$72,000	\$50,000
Revenues Over/(Under) Expenses	\$0	\$0	0	\$0	\$0
Beginning Fund Balance	\$1,603,500	\$1,603,500	\$1,603,500	\$1,603,500	\$1,603,500
Ending Fund Balance	\$1,603,500	\$1,603,500	\$1,603,500	\$1,603,500	\$1,603,500

City Council

Fund-Activity: 101-101

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

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

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

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

There are no significant increases or decreases from the previous year.

BUDGET SUMMARY - EXPENSES

101-101 City Council Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
PERSONAL SERVICES	\$81,519	\$79,718	\$81,572	\$81,532	\$81,523
CONTRACTUAL AND OTHER	\$30,962	\$13,732	\$37,140	\$39,740	\$32,740
MATERIAL AND SUPPLIES	\$6,625	\$1,236	\$1,000	\$1,000	\$1,000
CAPITAL OUTLAY	\$0	\$0	\$1,500	\$1,500	\$1,500
EXPENDITURES TOTAL	\$119,106	\$94,686	\$121,212	\$123,772	\$116,763
TOTAL	\$119,106	\$94,686	\$121,212	\$123,772	\$116,763

PERSONNEL SCHEDULE

101-101 City Council

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

Charter Review Committee

Fund-Activity: 101-103

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

There are no significant increases or decreases from the previous year.

BUDGET SUMMARY - EXPENSES

101-103 Charter Review Committee Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
CONTRACTUAL AND OTHER	\$0	\$0	\$2,500	\$2,500	\$2,500
EXPENDITURES TOTAL	\$0	\$0	\$2,500	\$2,500	\$2,500
TOTAL	\$0	\$0	\$2,500	\$2,500	\$2,500

City Manager

Fund-Activity: 101-172

Fiscal Year 2025/26 Annual Budget

MISSION STATEMENT

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

OVERVIEW

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

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

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

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

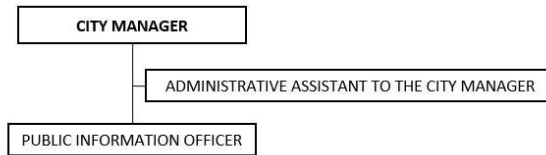
The City Manager's department highlights few changes in the budget for the upcoming fiscal period. Emphasizing continuity and stability, this reflects the city's commitment to maintaining current levels of service provision. Notably, the department is continuing to invest in employee development initiatives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

BUDGET SUMMARY - EXPENSES

101-172 City Manager Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$408,876	\$461,270	\$464,647	\$479,300	\$480,590
CONTRACTUAL AND OTHER	\$60,168	\$72,767	\$73,795	\$81,420	\$71,080
MATERIAL AND SUPPLIES	\$5,741	\$3,823	\$7,460	\$4,000	\$4,000
CAPITAL OUTLAY	\$770	\$925	\$2,000	\$2,000	\$2,000
EXPENDITURES TOTAL	\$475,555	\$538,784	\$547,902	\$566,720	\$557,670
TOTAL	\$475,555	\$538,784	\$547,902	\$566,720	\$557,670

ACTIVITY PERSONNEL CHART



PERSONNEL SCHEDULE

City Manager

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

Finance

Fund-Activity: 101-191

Fiscal Year 2025/26 Annual Budget

MISSION STATEMENT

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

OVERVIEW

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

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

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

In essence, the Finance Department of the City of Jackson operates as a pillar of financial stewardship, upholding principles of integrity, accountability, and excellence in all its endeavors. Through its unwavering dedication and expertise, the department plays a vital role in advancing the financial well-being and prosperity of the city and its residents.

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

Key changes in the City of Jackson's Finance Department include the continued use of new budget software obtained in fiscal year 2023-2024, the anticipated purchase of a new fixed assets software to maintain tracking of the city's fixed assets in fiscal year 2024-2025, the allocation of resources towards leadership and finance training opportunities, and an associated retirement in fiscal year 2024-2025.

The introduction of a new budget software in fiscal year 2023-2024 signified a significant milestone in the city's financial management infrastructure. The new software has enhanced efficiency, accuracy, and accessibility in budget preparation, tracking, and reporting. While initial costs associated with software acquisition and implementation led to a noticeable increase in expenses during fiscal year 2023-2024, the long-term benefits in terms of improved financial management capabilities justify the expenditure. The Finance Department will maintain an annual charge for the use of this software as shown in fiscal years 2024-2025 and 2025-2026 budgets.

The anticipated change from a manual fixed asset tracking system to a dedicated fixed asset software offers the benefits of increased efficiency, improved accuracy, and enhanced reporting and analytics. Manual processes require a large amount of time and are prone to human error. A software minimizes mistakes by automating calculations and ensuring consistency across records. With detailed reporting features, the software offers valuable insights into asset performance and trends.

In response to evolving organizational needs and priorities, the Finance Department has allocated resources towards leadership and finance training opportunities in both fiscal year 2024-2025 and fiscal year 2025-2026. These investments underscore the city's commitment to fostering professional development and cultivating leadership capabilities within its workforce. By providing employees with access to training programs, workshops, and seminars, the city aims to enhance managerial skills, promote effective decision-making, and drive innovation across departments. The allocation of funds towards leadership and finance training reflects a proactive approach to talent development and succession planning, ensuring that the city is equipped with capable and empowered leaders to navigate future challenges and opportunities.

The increase in salaries and wages, in addition to the expected retirement in fiscal year 2024-2025, is attributed to unanticipated changes in health insurance elections, adjustments in retirement contributions, and modifications in job responsibilities.

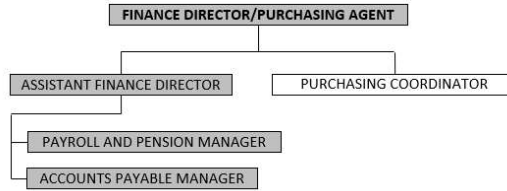
In summary, the city's introduction of new budget and fixed asset software enhances financial management, improving efficiency, accuracy, and reporting, while long-term benefits justify initial costs. Additionally, investments in leadership and finance training reflect the city's commitment to workforce development and future growth.

BUDGET SUMMARY - EXPENSES

101-191 Finance Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$513,555	\$528,460	\$583,685	\$596,235	\$587,905
CONTRACTUAL AND OTHER	\$10,586	\$21,129	\$86,299	\$44,185	\$44,309
MATERIAL AND SUPPLIES	\$16,183	\$7,439	\$22,400	\$21,860	\$21,420
CAPITAL OUTLAY	\$0	\$210,459	\$0	\$0	\$0
EXPENDITURES TOTAL	\$540,323	\$767,487	\$692,384	\$662,280	\$653,634
OTHER USES OF FUNDS	\$0	\$39,088	\$0	\$61,564	\$64,642
TOTAL	\$540,323	\$806,575	\$692,384	\$723,844	\$718,276

ACTIVITY PERSONNEL CHART



PERSONNEL SCHEDULE

Finance

Position Name	FINANCE
Allocated FTE Count	
PAYROLL AND PENSION MANAGER	1
ASSISTANT FINANCE DIRECTOR	1
FINANCE DIRECTOR	1
ACCOUNTS PAYABLES MANAGER	1
ALLOCATED FTE COUNT	4

City Clerk

Fund-Activity: 101-215

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

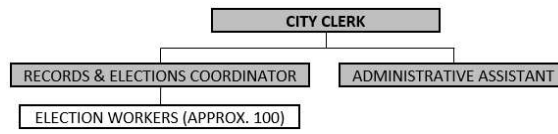
There are no significant increases or decreases from the previous year.

BUDGET SUMMARY - EXPENSES

101-215 City Clerk Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$290,204	\$311,276	\$382,378	\$352,378	\$358,029
CONTRACTUAL AND OTHER	\$19,990	\$21,501	\$30,500	\$31,500	\$29,570
MATERIAL AND SUPPLIES	\$3,321	\$3,762	\$6,000	\$6,000	\$6,000
CAPITAL OUTLAY	\$0	\$2,552	\$0	\$0	\$0
EXPENDITURES TOTAL	\$313,515	\$339,091	\$418,878	\$389,878	\$393,599
TOTAL	\$313,515	\$339,091	\$418,878	\$389,878	\$393,599

ACTIVITY PERSONNEL CHART



PERSONNEL SCHEDULE

101-215 City Clerk

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

Management Information Services

Fund-Activity: 101-228

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

The City's MIS Department is currently leading a significant project to migrate all Exchange emails from the local server to the Microsoft cloud along with upgrading to Office 365. This transition is part of a broader effort to modernize the City's IT infrastructure and improve efficiency. As each department's users are moved to the cloud, they will be responsible for maintaining the associated costs.

In addition to this, the City has been transitioning its BS&A ERP software from on-premises servers to the cloud as part of its ongoing digital transformation. This shift aims to streamline operations, enhance data accessibility, and improve overall system performance.

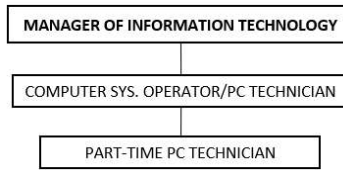
To further support its security initiatives, the City has allocated an additional \$24,000 for the installation of new security cameras across key areas. The increase in contractual and other expenses is largely driven by these three major transitions and purchases, which represent a critical investment in the City's technology and infrastructure for the coming years.

BUDGET SUMMARY - EXPENSES

101-228 Management Information Services Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$216,866	\$229,624	\$253,936	\$267,176	\$271,218
CONTRACTUAL AND OTHER	\$150,436	\$144,339	\$172,900	\$250,174	\$391,706
MATERIAL AND SUPPLIES	\$3,246	\$3,193	\$4,500	\$4,500	\$5,500
CAPITAL OUTLAY	\$12,608	\$15,644	\$31,000	\$31,000	\$56,200
EXPENDITURES TOTAL	\$383,156	\$392,800	\$462,336	\$552,850	\$724,624
TOTAL	\$383,156	\$392,800	\$462,336	\$552,850	\$724,624

ACTIVITY PERSONNEL CHART



PERSONNEL SCHEDULE

101-228 Management Information Services

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

Purchasing

Fund-Activity: 101-233

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

FY 24/25 decreases in projected budget salary and wages are due to employee retirement termination pay from FY 23/24 and new employee rates. The increase in Other Uses of Funds is due to the implementation and professional services (one-time fee) for OpenGov Full Procurement Suite. New procurement software will streamline the process by enabling departmental collaboration, improve efficiency from development to execution, expand solicitation reach, and centralize evaluation and award procedures in a single portal. This software fee will include up to a 5% increase per year for enhancements and dedicated customer support.

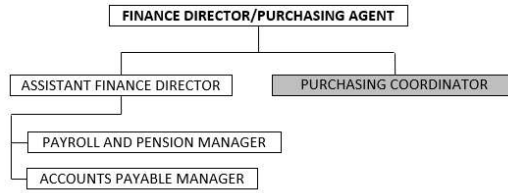
Alongside implementing the new procurement suite, the Purchasing Department has recognized a deferred inflow (Revenue) and outflow (Capital Outlay) for the three-year lease expenditure as required by accounting standards. By recognizing these amounts, the Purchasing Department adheres to accounting principles aimed at accurately reflecting the financial impact of long-term investments on the city's financial statements.

BUDGET SUMMARY - EXPENSES

101-233 Purchasing Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$111,140	\$156,509	\$119,868	\$93,755	\$95,856
CONTRACTUAL AND OTHER	\$5,739	\$8,030	\$3,075	\$8,820	\$9,735
MATERIAL AND SUPPLIES	\$1,488	\$792	\$2,500	\$1,300	\$3,500
CAPITAL OUTLAY	\$0	\$0	\$1,500	\$125,712	\$0
EXPENDITURES TOTAL	\$118,367	\$165,331	\$126,943	\$229,587	\$109,091
OTHER USES OF FUNDS	\$0	\$0	\$0	\$30,872	\$33,678
TOTAL	\$118,367	\$165,331	\$126,943	\$260,459	\$142,769

ACTIVITY PERSONNEL CHART



PERSONNEL SCHEDULE

101-233 Purchasing

Position Name	PURCHASING
Allocated FTE Count	
PURCHASING COORDINATOR	1
ALLOCATED FTE COUNT	1

City Treasurer

Fund-Activity: 101-253

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

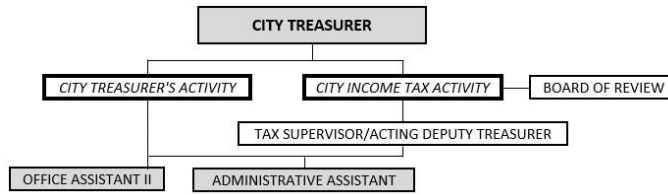
Personal services in fiscal year 2025/26 are proposed to decrease with the retirement of the Deputy City Treasurer in fiscal year 2024/25.

BUDGET SUMMARY - EXPENSES

101-253 City Treasurer Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$374,963	\$392,570	\$428,505	\$420,005	\$338,763
CONTRACTUAL AND OTHER	\$7,512	\$8,502	\$17,500	\$13,900	\$14,900
MATERIAL AND SUPPLIES	\$3,552	\$6,159	\$5,852	\$5,850	\$5,850
CAPITAL OUTLAY	\$859	\$5,440	\$6,400	\$5,197	\$5,000
EXPENDITURES TOTAL	\$386,887	\$412,671	\$458,257	\$444,952	\$364,513
TOTAL	\$386,887	\$412,671	\$458,257	\$444,952	\$364,513

ACTIVITY PERSONNEL CHART



PERSONNEL SCHEDULE

City Treasurer

Position Name	CITY TREASURER
Allocated FTE Count	
OFFICE ASSISTANT II	2
ADMINISTRATIVE ASSISTANT	0.25
CITY TREASURER	1
ALLOCATED FTE COUNT	3.25

City Income Tax Administration

Fund-Activity: 101-254

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

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

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

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

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

There are no significant increases or decreases from the previous year.

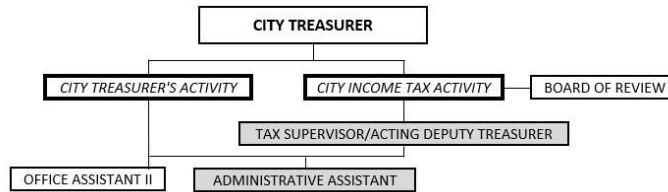
BUDGET SUMMARY - EXPENSES

101-254 City Income Tax Administration Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
PERSONAL SERVICES	\$144,390	\$177,036	\$181,622	\$176,622	\$186,214
CONTRACTUAL AND OTHER	\$26,181	\$24,457	\$59,200	\$49,400	\$48,800
MATERIAL AND SUPPLIES	\$16,525	\$12,343	\$25,000	\$16,000	\$15,500
CAPITAL OUTLAY	\$0	\$5,440	\$3,500	\$3,500	\$3,500
EXPENDITURES TOTAL	\$187,096	\$219,276	\$269,322	\$245,522	\$254,014
TOTAL	\$187,096	\$219,276	\$269,322	\$245,522	\$254,014

ACTIVITY PERSONNEL CHART



PERSONNEL SCHEDULE

101-254 City Income Tax Administration

Position Name	CITY INCOME TAX ADMINISTRATION
Allocated FTE Count	
ADMINISTRATIVE ASSISTANT	0.25
TAX SUPERVISOR/ACTING DEPUTY TREASURER	1
ALLOCATED FTE COUNT	1.25

City Assessor

Fund-Activity: 101-257

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

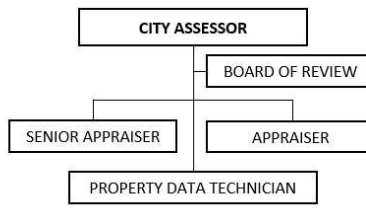
There are no significant increases or decreases from the previous year.

BUDGET SUMMARY - EXPENSES

101-257 City Assessor Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$285,643	\$348,889	\$372,701	\$393,751	\$417,661
CONTRACTUAL AND OTHER	\$129,331	\$118,805	\$136,580	\$141,139	\$134,803
MATERIAL AND SUPPLIES	\$20,879	\$13,270	\$22,670	\$22,670	\$20,430
CAPITAL OUTLAY	\$2,188	\$354	\$5,000	\$5,000	\$5,000
EXPENDITURES TOTAL	\$438,041	\$481,318	\$536,951	\$562,560	\$577,894
TOTAL	\$438,041	\$481,318	\$536,951	\$562,560	\$577,894

ACTIVITY PERSONNEL CHART



PERSONNEL SCHEDULE

101-257 City Assessor

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

City Clerk - Elections

Fund-Activity: 101-262

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

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

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

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

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

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

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

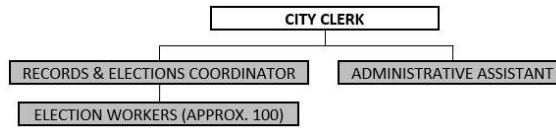
In fiscal year 2025/26 Contractual Services are projected to increase approximately \$35,000 for elections to be held and paid for by the City (no shared costs with the County). There are no other significant increases or decreases from the prior year.

BUDGET SUMMARY - EXPENSES

101-262 City Clerk - Election Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$72,876	\$91,446	\$106,478	\$116,478	\$138,987
CONTRACTUAL AND OTHER	\$13,270	\$44,363	\$47,555	\$47,555	\$82,507
MATERIAL AND SUPPLIES	\$40,602	\$41,978	\$50,000	\$25,000	\$40,000
CAPITAL OUTLAY	\$0	\$649	\$0	\$0	\$600
EXPENDITURES TOTAL	\$126,748	\$178,436	\$204,033	\$189,033	\$262,094
TOTAL	\$126,748	\$178,436	\$204,033	\$189,033	\$262,094

ACTIVITY PERSONNEL CHART



PERSONNEL SCHEDULE

101-262 City Clerk - Elections

Position Name	CITY CLERK-ELECTIONS
Allocated FTE Count	
ADMINISTRATIVE ASSISTANT	0.5
RECORDS & ELECTIONS COORDINATOR	0.3
ALLOCATED FTE COUNT	0.8

City Hall & Grounds

Fund-Activity: 101-265

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

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

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

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

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

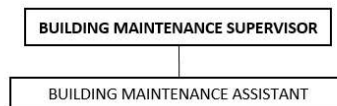
Significant increases are proposed in the City Hall & Grounds Department budget for fiscal year 2025/26 to address much-needed repairs and maintenance. These improvements include the implementation of safety and security measures required by MIOSHA, which will involve updates to manuals, procedures, and equipment. Additional plans include the installation of HVAC split units in penthouses, the replacement of sprinkler heads (which are required every 20 years), and the rebuilding of the chiller with a new air handler. There will also be an upgrade to outdated software and obsolete parts on mechanical control panels, an increase in cameras and monitors for individual floor lobbies, and the replacement of office window treatments and blinds.

BUDGET SUMMARY - EXPENSES

101-265 City Hall & Grounds Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$33,887	\$71,241	\$82,109	\$87,109	\$93,061
CONTRACTUAL AND OTHER	\$354,264	\$307,076	\$582,230	\$601,070	\$592,934
MATERIAL AND SUPPLIES	\$21,267	\$26,788	\$48,800	\$46,900	\$58,350
CAPITAL OUTLAY	\$31,679	\$14,124	\$110,128	\$51,328	\$138,645
EXPENDITURES TOTAL	\$441,097	\$419,228	\$823,267	\$786,407	\$882,990
TOTAL	\$441,097	\$419,228	\$823,267	\$786,407	\$882,990

ACTIVITY PERSONNEL CHART



PERSONNEL SCHEDULE

101-265 City Hall & Grounds

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

City Attorney

Fund-Activity: 101-266

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

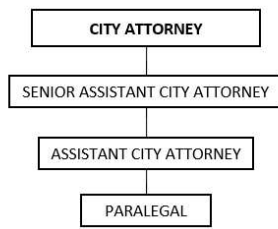
The increase in fiscal year 2025/26 requested expenditures is for annual increases in salaries and wages and the related payroll expenditures.

BUDGET SUMMARY - EXPENSES

101-266 City Attorney Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$682,096	\$741,130	\$812,960	\$828,161	\$852,665
CONTRACTUAL AND OTHER	\$23,590	\$33,272	\$52,675	\$54,972	\$59,271
MATERIAL AND SUPPLIES	\$9,859	\$8,646	\$4,372	\$4,433	\$4,433
EXPENDITURES TOTAL	\$715,545	\$783,048	\$870,007	\$887,566	\$916,369
TOTAL	\$715,545	\$783,048	\$870,007	\$887,566	\$916,369

ACTIVITY PERSONNEL CHART



PERSONNEL SCHEDULE

101-266 City Attorney

Position Name	CITY ATTORNEY
Allocated FTE Count	
ASSISTANT CITY ATTORNEY	1
PARALEGAL	2
SENIOR ASSISTANT CITY ATTORNEY	1
CITY ATTORNEY	1
ALLOCATED FTE COUNT	5

Personnel & Labor Relations

Fund-Activity: 101-270

Fiscal Year 2025/26 Annual Budget

MISSION STATEMENT

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

OVERVIEW

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

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

GOALS AND OBJECTIVES

The Human Resources Division is committed to enhancing operational efficiency and employee development through key strategic initiatives:

- Streamlining HR Processes – Optimize workflows by improving policy administration, recruitment, benefits management, and employee relations to enhance responsiveness and efficiency.
- Transitioning to an Electronic Format – Modernize HR operations by replacing paper-based processes with digital systems to improve accessibility, accuracy, and compliance.
- Succession Planning – Develop a structured approach to identifying and preparing future leaders within the organization, ensuring continuity and long-term success.
- Learning & Development – Implement comprehensive training programs to foster professional growth, skill development, and career advancement opportunities for employees.

Through these initiatives, HR aims to create a more agile, efficient, and employee-focused work environment that supports the City's long-term goals.

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

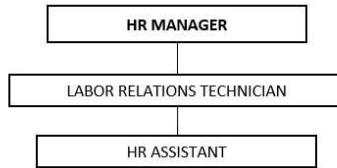
The increase to personal services in the fiscal year 2025/26 budget is for a temporary employee to assist with administrative projects in the department.

BUDGET SUMMARY - EXPENSES

101-270 Personnel & Labor Relations Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$194,418	\$215,501	\$242,062	\$260,062	\$319,462
CONTRACTUAL AND OTHER	\$288,452	\$215,830	\$388,400	\$281,250	\$344,450
MATERIAL AND SUPPLIES	\$7,791	\$7,253	\$7,450	\$7,450	\$7,450
EXPENDITURES TOTAL	\$490,661	\$438,583	\$637,912	\$548,762	\$671,362
TOTAL	\$490,661	\$438,583	\$637,912	\$548,762	\$671,362

ACTIVITY PERSONNEL CHART



PERSONNEL SCHEDULE

101-270 Personnel & Labor Relations

Position Name	PERSONNEL & LABOR RELATIONS
Allocated FTE Count	
LABOR RELATIONS TECHNICIAN	1
HR MANAGER	1
ALLOCATED FTE COUNT	2

Unallocated

Fund-Activity: 101-278

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

A small increase in expenses is expected in fiscal year 2025/26 due to additional work required on grant activities and increasing costs for retiree healthcare.

BUDGET SUMMARY - EXPENSES

101-278 Unallocated Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$200,247	\$213,481	\$209,020	\$229,000	\$225,733
CONTRACTUAL AND OTHER	\$545,489	\$604,204	\$626,270	\$641,978	\$663,700
EXPENDITURES TOTAL	\$745,736	\$817,686	\$835,290	\$870,978	\$889,433
TOTAL	\$745,736	\$817,686	\$835,290	\$870,978	\$889,433

Administrative Hearings Bureau

Fund-Activity: 101-299

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

The projected revenues for fiscal years 2024/25 and 2025/26 are expected to be lower due to the financial impact of two ongoing federal court cases, which remain unresolved. These legal proceedings have created uncertainty, potentially affecting the city's revenue allocation, depending on their outcomes. This adjustment in projected revenues reflects the cautious approach and will directly affect the City's ability to collect on certain fees and invoices, increasing the likelihood of a higher uncollectible account.

The ongoing initiatives of the AHB Department to recover outstanding invoices through Judicial Services are yielding a favorable impact on revenue. Nonetheless, this essential process for the recovery of funds may necessitate a significant amount of time, potentially leading to cash flow delays, which could complicate the financial outlook for the fiscal years 2024/25 and 2025/26. And may contribute to a heightened volume of uncollectible accounts.

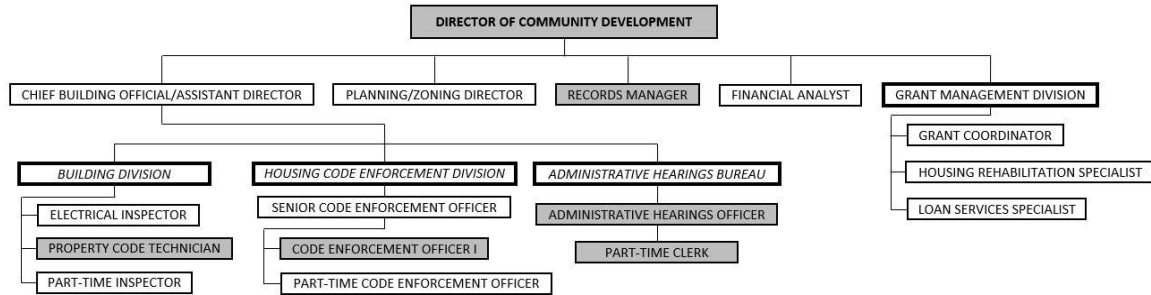
BUDGET SUMMARY - EXPENSES

101-299 Administrative Hearings Bureau Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$92,159	\$104,932	\$130,279	\$130,513	\$143,283
CONTRACTUAL AND OTHER	\$111,190	\$708	\$87,270	\$95,760	\$102,170

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
MATERIAL AND SUPPLIES	\$645	\$1,097	\$1,000	\$1,000	\$1,000
EXPENDITURES TOTAL	\$203,994	\$106,737	\$218,549	\$227,273	\$246,453
TOTAL	\$203,994	\$106,737	\$218,549	\$227,273	\$246,453

ACTIVITY PERSONNEL CHART



PERSONNEL SCHEDULE

Administrative Hearings Bureau

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

Police Department

Fund-Activity: 101-301

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

During fiscal year 2025/26, the police department anticipates an increase in personnel costs. This is due to the expected rise in overtime for patrol officers, which is driven by current staffing shortages. Additionally, the Department is forecasting the purchase of new body-worn camera software licenses and an integration of the Raven Gunshot Detection Program, a valuable tool for enhancing public safety and operational efficiency. Furthermore, there is an additional amount earmarked for capital projects within the fiscal year 2025/26 budget, reflecting the ongoing investment in critical infrastructure and technology.

As inflationary pressures and rising costs of essential services and equipment persist, the budget has been adjusted to account for these ongoing financial challenges. These adjustments are essential to ensure that the department remains adequately equipped and staffed to meet the evolving demands of public safety and law enforcement.

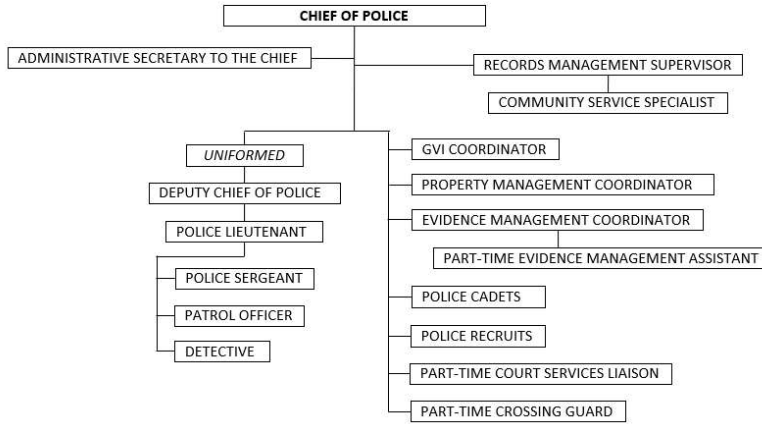
BUDGET SUMMARY - EXPENSES

101-301 Police Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$9,270,064	\$9,355,604	\$10,392,928	\$10,418,116	\$11,058,662
CONTRACTUAL AND OTHER	\$737,044	\$757,161	\$987,542	\$906,393	\$1,001,075
MATERIAL AND SUPPLIES	\$246,336	\$283,912	\$386,542	\$387,497	\$332,719
CAPITAL OUTLAY	\$388,594	\$440,061	\$630,305	\$401,633	\$455,002
EXPENDITURES TOTAL	\$10,642,038	\$10,836,738	\$12,397,317	\$12,113,639	\$12,847,458

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
TOTAL	\$10,642,038	\$10,836,738	\$12,397,317	\$12,113,639	\$12,847,458

ACTIVITY PERSONNEL CHART



PERSONNEL SCHEDULE

Police

Position Name	POLICE
Allocated FTE Count	
PATROL OFFICER	36
RECORDS MANAGEMENT SUPERVISOR	1
SERGEANT	7
GVI COORDINATOR	1
ADMINISTRATIVE SECRETARY TO THE CHIEF	1
CHIEF OF POLICE	1
POLICE CADET	3
COMMUNITY SERVICE SPECIALIST	4
DETECTIVE	4
LIEUTENANT	2
DEPUTY POLICE CHIEF	1
POLICE RECRUIT	2
EVIDENCE MANAGEMENT COORDINATOR	1
PROPERTY MANAGEMENT COORDINATOR	1
ALLOCATED FTE COUNT	65

OSHP Grant

Fund-Activity: 101-311

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

There are no significant increases or decreases from the previous year.

BUDGET SUMMARY - EXPENSES

101-311 OSHP Grant Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$7,860	\$3,661	\$13,114	\$33,190	\$6,692
EXPENDITURES TOTAL	\$7,860	\$3,661	\$13,114	\$33,190	\$6,692
TOTAL	\$7,860	\$3,661	\$13,114	\$33,190	\$6,692

Consortium Training

Fund-Activity: 101-320

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

The Consortium's funding received from MCOLES is a set amount based on full time employees each year. The amount changes every six months and continues to increase year over year. The increase in fiscal year 2025/26 is based on new member agencies and anticipated continued increases in funding from MCOLES.

BUDGET SUMMARY - EXPENSES

101-320 Consortium Training Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
CONTRACTUAL AND OTHER	\$4,745	\$48,039	\$30,000	\$30,000	\$65,000
MATERIAL AND SUPPLIES	\$6,009	\$2,025	\$6,000	\$6,000	\$10,000
EXPENDITURES TOTAL	\$10,754	\$50,064	\$36,000	\$36,000	\$75,000
TOTAL	\$10,754	\$50,064	\$36,000	\$36,000	\$75,000

In-Service Training

Fund-Activity: 101-321

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

There are no significant increases or decreases from the previous year.

BUDGET SUMMARY - EXPENSES

101-321 In-Service Training Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
CONTRACTUAL AND OTHER	\$9,906	\$12,400	\$16,000	\$18,000	\$20,000
EXPENDITURES TOTAL	\$9,906	\$12,400	\$16,000	\$18,000	\$20,000
TOTAL	\$9,906	\$12,400	\$16,000	\$18,000	\$20,000

MCOLES Training

Fund-Activity: 101-322

Fiscal Year 2025/26 Adopted Budget

OVERVIEW

The Michigan Commission on Law Enforcement Standards (MCOLES) awarded a grant to the City for basic law enforcement training academy scholarships and salaries for employed recruits.

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

The funds provided by the grant awarded from MCOLES will be used for training of up to 51 approved positions.

BUDGET SUMMARY - EXPENDITURES

101-322 MCOLES Training Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
CONTRACTUAL AND OTHER	\$0	\$0	\$0	\$22,500	\$45,000
EXPENDITURES TOTAL	\$0	\$0	\$0	\$22,500	\$45,000
TOTAL	\$0	\$0	\$0	\$22,500	\$45,000

Fire Suppression

Fund-Activity: 101-340

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

The Staffing for Adequate Fire and Emergency Response (SAFER) grant funding has been fully expended in fiscal year 2024/25. As a result, a significant portion of the budget increase for the Fire Suppression Department in fiscal year 2025/26 reflects the transition of firefighter expenses, previously covered by the SAFER grant, to the general fund. Additionally, a new firefighter position has been added, as well as an internal promotion to interim Fire Chief as department structural changes are made. Furthermore, the increase in personal services is attributable to the longevity of the current staff and increases in health care and other related fringes.

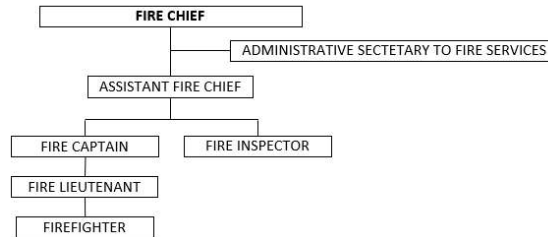
BUDGET SUMMARY - EXPENSES

101-340 Fire Suppression Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$4,435,744	\$4,894,028	\$5,099,929	\$4,989,121	\$5,818,375
CONTRACTUAL AND OTHER	\$375,766	\$427,527	\$653,962	\$677,575	\$656,269
MATERIAL AND SUPPLIES	\$200,942	\$177,801	\$329,867	\$318,868	\$234,761
CAPITAL OUTLAY	\$1,289,135	\$1,291,885	\$403,883	\$288,512	\$276,959
EXPENDITURES TOTAL	\$6,301,587	\$6,791,242	\$6,487,641	\$6,274,076	\$6,986,364
TRANSFERS OUT					
OTHER FINANCING USES	\$0	\$0	\$0	\$200,000	\$200,000

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
TRANSFERS OUT TOTAL	\$0	\$0	\$0	\$200,000	\$200,000
TOTAL	\$6,301,587	\$6,791,242	\$6,487,641	\$6,474,076	\$7,186,364

ACTIVITY PERSONNEL CHART



PERSONNEL SCHEDULE

Fire Suppression

Position Name	FIRE SUPPRESSION
Allocated FTE Count	
FIRE LIEUTENANT	6
FIREFIGHTER	20
FIRE INSPECTOR	1
FIRE CAPTAIN	3
FIRE CHIEF	1
ASSISTANT FIRE CHIEF	2
ADMINISTRATIVE SECRETARY TO FIRE SERVICES	1
ALLOCATED FTE COUNT	34

Public Safety - Unallocated

Fund-Activity: 101-350

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

For fiscal year 2025/26, the actuarial contribution to the Policemen’s and Firemen’s Pension Plan will decrease \$44,018 from the previous year. In addition, a 10% increase in healthcare expenditures is estimated for the upcoming fiscal year resulting in an \$80,000 increase.

BUDGET SUMMARY - EXPENSES

101-350 Public Safety Unallocated Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$206,337	\$114,700	\$110,943	\$110,350	\$116,325
CONTRACTUAL AND OTHER	\$1,712,262	\$1,875,280	\$1,826,755	\$1,851,955	\$1,812,937
EXPENDITURES TOTAL	\$1,918,599	\$1,989,980	\$1,937,698	\$1,962,305	\$1,929,262
TOTAL	\$1,918,599	\$1,989,980	\$1,937,698	\$1,962,305	\$1,929,262

Forestry

Fund-Activity: 101-442

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

The increase in the Fiscal Year 2024/25 projected budget is due to the City Council's allocation of an additional \$200,000 to the current Johnny's Tree Service contract for expanded tree trimming and removal services, to be completed by June 30, 2025.

BUDGET SUMMARY - EXPENSES

101-442 Forestry Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$223,635	\$194,974	\$249,035	\$253,341	\$263,419
CONTRACTUAL AND OTHER	\$540,203	\$512,286	\$586,138	\$789,631	\$618,755
MATERIAL AND SUPPLIES	\$22,384	\$10,498	\$38,600	\$38,600	\$39,900
EXPENDITURES TOTAL	\$786,222	\$717,758	\$873,773	\$1,081,572	\$922,074
TOTAL	\$786,222	\$717,758	\$873,773	\$1,081,572	\$922,074

PERSONNEL SCHEDULE

101-442 Forestry

Position Name	FORESTRY
Allocated FTE Count	
PUBLIC WORKS MAINTENANCE WORKER III	1.8

Position Name	FORESTRY
ALLOCATED FTE COUNT	1.8

Sidewalk Construction

Fund-Activity: 101-444

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

There are no significant increases or decreases from previous year.

BUDGET SUMMARY - EXPENSES

101-444 Sidewalk Construction Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$16,392	\$11,940	\$30,259	\$30,259	\$34,109
CONTRACTUAL AND OTHER	\$19,278	\$13,873	\$73,469	\$73,469	\$76,243
MATERIAL AND SUPPLIES	\$13,799	\$7,448	\$48,526	\$48,526	\$49,982
EXPENDITURES TOTAL	\$49,470	\$33,260	\$152,254	\$152,254	\$160,334
TOTAL	\$49,470	\$33,260	\$152,254	\$152,254	\$160,334

WORK PROJECT DETAIL

Fund 101 General Fund
Dept 444 Sidewalk Construction

Work Project Titles:

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

	Funding Sources			Total Costs
	Bill Out	PIF	City	
	-	-	32,067	32,067
	-	-	16,032	16,032
	-	-	112,235	112,235
	-	-	160,334	160,334

Drains At Large

Fund-Activity: 101-445

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

GOALS AND OBJECTIVES

The goal of Drain at Large is to utilize these funds for the Public Works staff to continue to work to restore, protect, and provide service to the Upper Grand River watershed to maintain a safe and environmentally friendly ecosystem for all residents to enjoy.

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

There are no significant increases or decreases from the previous year.

BUDGET SUMMARY - EXPENSES

101-445 Drains At Large Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$18,414	\$2,047	\$37,660	\$37,660	\$40,070
CONTRACTUAL AND OTHER	\$46,261	\$23,465	\$60,980	\$67,904	\$67,638
MATERIAL AND SUPPLIES	\$4,130	\$3,835	\$11,281	\$11,281	\$12,409
EXPENDITURES TOTAL	\$68,805	\$29,347	\$109,921	\$116,845	\$120,117
TOTAL	\$68,805	\$29,347	\$109,921	\$116,845	\$120,117

WORK PROJECT DETAIL

Fund 101 General Fund Dept 445 Drains At Large

	2022/23	2023/24	2024/25	2024/25	2025/26
	Actual	Actual	Budget	Projected	Adopted
Work Project Titles:					
Storm Sewer Repair-DPW	33,408	293	67,851	72,977	75,174
Grand River CLUP-DPW	10,716	7,101	13,000	13,000	13,000
NPDES Annual Fees-Phase II	4,000	4,000	4,000	4,000	4,000
Phase II Implementation-Jackson Co. Drain	20,681	18,068	25,070	26,868	27,943
Private Prop Mowing	-	(115)	-	-	-
	68,805	29,347	109,921	116,845	120,117

Street Lighting

Fund-Activity: 101-450

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

The Street Lighting activity is used to track invoices paid to the electric utility provider, Consumers Energy, for the operation and maintenance of the majority of the lights within the lighting system. This activity is also used for the costs associated with the energy consumed and the maintenance of lights that are owned and maintained by the City of Jackson.

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

The increase in fiscal year 2025/26 is attributable to the annual cost of living adjustment.

BUDGET SUMMARY - EXPENSES

101-450 Street Lighting Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$1,906	\$0	\$7,605	\$4,781	\$7,560
CONTRACTUAL AND OTHER	\$511,450	\$544,983	\$592,625	\$701,192	\$672,625
MATERIAL AND SUPPLIES	\$17	\$11,280	\$30,000	\$30,000	\$30,000
EXPENDITURES TOTAL	\$513,372	\$556,263	\$630,230	\$735,973	\$710,185
TOTAL	\$513,372	\$556,263	\$630,230	\$735,973	\$710,185

Weed Control

Fund-Activity: 101-455

Fiscal Year 2025/26 Annual Budget

OVERVIEW

The Weed Control Fund is essential in maintaining our municipality's neighborhoods' safety, cleanliness, and aesthetic appeal. This fund supports the enforcement of the Noxious Weed Ordinance, ensuring that properties remain compliant with established maintenance standards. By upholding these standards, the Weed Control Fund contributes to public health, neighborhood integrity, and property value preservation, reinforcing our community's commitment to a well-maintained environment.

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

The Noxious Weed Ordinance reduces hazards, preserves community aesthetics, and promotes property owner accountability by billing non-compliant owners for services rendered, helping offset expenses. To enhance efficiency, the program focuses on streamlining inspections, enforcement, and cost recovery while adapting to annual cost-of-living increases. Additionally, public awareness efforts help educate residents on their responsibilities, encouraging voluntary compliance and reducing violations across the city. There are no significant increases or decreases from the previous year.

BUDGET SUMMARY - EXPENSES

101-455 Weed Control Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$23,105	\$25,326	\$37,784	\$41,152	\$40,987
CONTRACTUAL AND OTHER	\$45,705	\$53,283	\$62,046	\$64,530	\$67,115
MATERIAL AND SUPPLIES	\$6,423	\$69	\$6,814	\$6,814	\$6,950
EXPENDITURES TOTAL	\$75,234	\$78,679	\$106,644	\$112,496	\$115,052
TOTAL	\$75,234	\$78,679	\$106,644	\$112,496	\$115,052

WORK PROJECT DETAIL

Fund 101 General Fund
Dept 455 Weed Control

		2022/23	2023/24	2024/25	2024/25	2025/26
		Actual	Actual	Budget	Projected	Adopted
Work Project Titles:						
280	Private Property Mowing	75,234	78,679	106,644	112,496	115,052
		75,234	78,679	106,644	112,496	115,052

Grounds Maintenance

Fund-Activity: 101-465

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

The services provided by the funding of the Grounds Maintenance are required for Public Works staff to continue to maintain the appearance and safety of our neighborhoods and public right of ways. The expected increase in fiscal year 2025/26 is attributable to the annual cost of living adjustment.

BUDGET SUMMARY - EXPENSES

101-465 Grounds Maintenance Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$34,793	\$45,659	\$58,031	\$58,031	\$64,605
CONTRACTUAL AND OTHER	\$350,258	\$348,441	\$441,904	\$398,787	\$408,961
MATERIAL AND SUPPLIES	\$3,536	\$4,242	\$5,411	\$5,411	\$5,630
EXPENDITURES TOTAL	\$388,587	\$398,342	\$505,346	\$462,229	\$479,196
TOTAL	\$388,587	\$398,342	\$505,346	\$462,229	\$479,196

WORK PROJECT DETAIL

Fund 101 General Fund
Dept 465 Grounds Maintenance

		2022/23	2023/24	2024/25	2024/25	2025/26
		Actual	Actual	Budget	Projected	Adopted
Work Project Titles:						
465-200	Benches/Trash Receptacles	-	896	-	-	-
465-201	Trash Container Pickup	11,600	11,811	13,959	13,959	15,459
465-205	Blackman Park	-	-	1,300	-	1,300
465-206	Maintenance of Islands	17,577	18,370	26,888	19,105	27,964
465-207	City Property Lawn Maint.	75,675	83,453	106,592	85,132	92,538
465-209	Additional City Property Maintenance	78,143	70,621	107,645	76,349	86,722
465-210	City Walks-Snow/Ice Control	51,183	65,538	95,996	89,644	103,663
465-212	DT Cleanup/Weed Control	9,993	-	2,966	1,503	1,550
465-217	Leaf Pickup/Drop Off Prog.	144,416	147,653	150,000	176,537	150,000
		388,587	398,342	505,346	462,229	479,196

Cemeteries

Fund-Activity: 101-567

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

With the addition of new vehicles in fiscal year 2024/25 the Cemeteries department has recognized a deferred inflow and deferred outflow for the sixty-month lease expenditures as required by accounting standards. By recognizing these amounts, the Cemeteries department adheres to accounting principles aimed at accurately reflecting the financial impact of long-term investments on the city's financial statements.

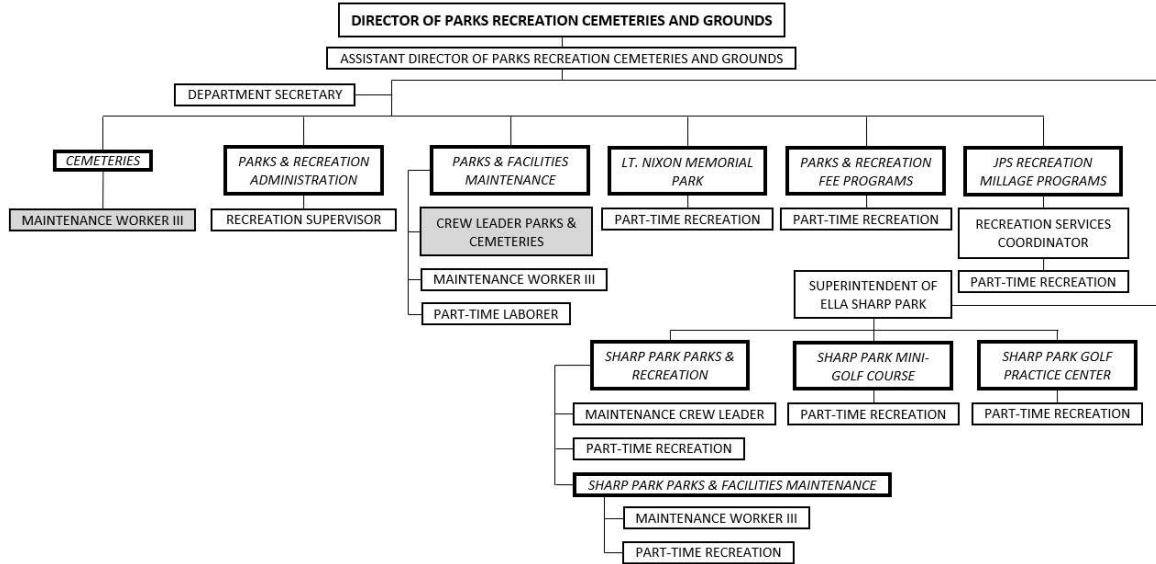
Notable adjustments in fiscal year 2025/26 encompass the acquisition of a 4-wheel work cart equipped with a plow, alongside an escalation in costs for mowing and weed management.

BUDGET SUMMARY - EXPENSES

101-567 Cemeteries Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$104,175	\$170,477	\$252,555	\$209,555	\$209,402
CONTRACTUAL AND OTHER	\$238,964	\$205,095	\$232,000	\$244,150	\$250,000
MATERIAL AND SUPPLIES	\$11,836	\$11,718	\$14,300	\$21,600	\$20,100
CAPITAL OUTLAY	\$6,788	\$7,084	\$34,998	\$120,007	\$86,317
EXPENDITURES TOTAL	\$361,763	\$394,374	\$533,853	\$595,312	\$565,819
TOTAL	\$361,763	\$394,374	\$533,853	\$595,312	\$565,819

ACTIVITY PERSONNEL CHART



PERSONNEL SCHEDULE

Cemeteries

Position Name	CEMETERIES
Allocated FTE Count	
MAINTENANCE CREW LEADER	0.5
MAINTENANCE WORKER III	1
ALLOCATED FTE COUNT	1.5

Tax Property Maintenance

Fund-Activity: 101-571

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

GOALS AND OBJECTIVES

The funds for the Tax Property Maintenance will continue to provide weed and grass control and property maintenance throughout the City's other public properties, and miscellaneous areas required to maintain the appearance and safety of our neighborhoods. This also includes the expenses incurred to prepare these properties for sale through the City's various programs.

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

Notable changes in fiscal year 2025/26 include an escalation in costs for mowing and weed management.

BUDGET SUMMARY - EXPENSES

101-571 Tax Property Maintenance Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$2,387	\$4,255	\$7,945	\$7,945	\$8,233
CONTRACTUAL AND OTHER	\$168,348	\$127,744	\$219,033	\$128,806	\$152,302
MATERIAL AND SUPPLIES	\$0	\$150	\$2,500	\$2,500	\$2,575
CAPITAL OUTLAY	\$12,287	\$3,225	\$0	\$30,000	\$30,000
EXPENDITURES TOTAL	\$183,022	\$135,374	\$229,478	\$169,251	\$193,110
TOTAL	\$183,022	\$135,374	\$229,478	\$169,251	\$193,110

Civic Affairs

Fund-Activity: 101-572

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

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

BUDGET SUMMARY - EXPENSES

101-572 Civic Affairs Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$27,403	\$22,520	\$37,737	\$37,956	\$40,293
CONTRACTUAL AND OTHER	\$73,473	\$78,173	\$101,124	\$105,082	\$117,364
MATERIAL AND SUPPLIES	\$3,189	\$1,996	\$4,126	\$6,875	\$7,010
EXPENDITURES TOTAL	\$104,066	\$102,689	\$142,987	\$149,913	\$164,667
TOTAL	\$104,066	\$102,689	\$142,987	\$149,913	\$164,667

WORK PROJECT DETAIL

Fund 101 General Fund
Dept 572 Civic Affairs

		2022/23	2023/24	2024/25	2024/25	2025/26
		Actual	Actual	Budget	Projected	Adopted
Work Project Titles:						
572-103	Miscellaneous	8,142	11,765	18,680	18,680	19,240
572-107	Parades, Fires, Bandstands	26,976	19,749	30,870	32,370	34,341
572-109	Prop. Maint./Non-Tax	12,604	12,792	18,829	20,057	22,680
572-117	Downtown Christmas Lighting	142	49	-	-	-
572-121	Private Property Evaluations	-	-	1,665	1,665	1,718
572-124	Private Property Write Offs	1,421	1,356	5,590	5,590	5,755
572-125	Neighborhood Cleanup	32,598	32,298	33,081	35,500	42,600
572-132	Cruise Night	3,217	2,113	7,640	7,640	7,793
572-136	Clock Tower Maintenance	695	12,870	3,398	5,177	6,035
572-137	Streetscape Utilities	18,271	9,697	23,234	23,234	24,505
		104,066	102,689	142,987	149,913	164,667

Planning

Fund-Activity: 101-701

Fiscal Year 2025/26 Annual Budget

MISSION STATEMENT

The Planning Department of the City of Jackson is committed to promoting sustainable growth, improving the quality of life, and fostering equitable development for all residents. Through strategic planning, collaboration, and innovative methodologies, we aim to direct the city's development while preserving its rich heritage, supporting economic vitality, and ensuring a vibrant and inclusive future. Our mission is to create a balanced and resilient community by seamlessly integrating land use, housing, transportation, and environmental stewardship in alignment with the city's vision.

OVERVIEW

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

GOALS AND OBJECTIVES

The Planning Director/Zoning Administrator primary responsibility is to guide land use development, policy, and growth that best meets the City of Jackson's goals. This work is steered by the City Master Plan, economic trends, initiatives, and community efforts, and/or by changes in state and local legislature. To support this work, the Planning Director/Zoning Administrator is responsible for the following:

Boards and Commissions: Staffing the City Planning Commission, Zoning Board of Appeals, and Brownfield Redevelopment Authority.

Zoning Ordinance/Administration: Administering, preparing draft amendments, and maintaining the City's zoning ordinance and development standards.

Application Review: Review and approval of certain development activities including site plans, map amendment (rezoning) applications, conditional use permits, and variance applications.

Long Range Planning: Implementing and updating long-term land use goals outlined in the City Master Plan.

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

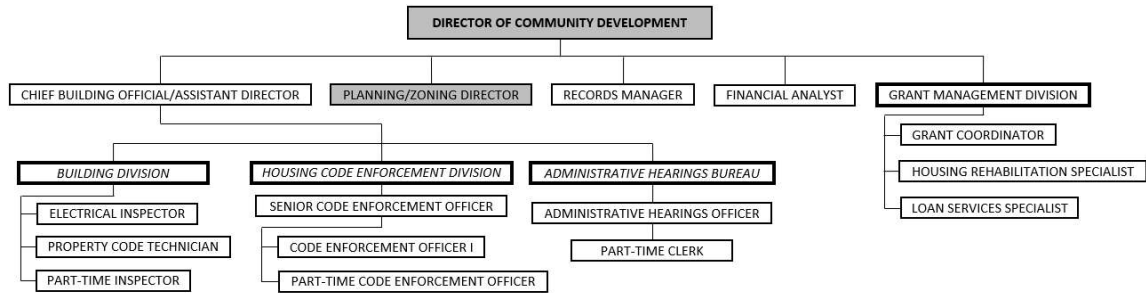
The proposed budget for fiscal year 2025/26 reflects an increase of \$150,000 in contractual services. This additional funding is to complete an updated Five-Year Master/Strategic Plan. The expanded scope of this plan includes rewrites, a Request for Proposal (RFP) process, and updates to the city's mission, vision, values, strategies, and objectives. These updates are critical as the new master plan will replace the 2010 Jackson Comprehensive Plan and provide strategic direction for city operations over the next five years.

BUDGET SUMMARY - EXPENSES

101-701 Planning Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$205,657	\$214,824	\$218,261	\$211,880	\$227,115
CONTRACTUAL AND OTHER	\$21,481	\$17,883	\$52,446	\$30,394	\$185,484
MATERIAL AND SUPPLIES	\$1,946	\$1,438	\$1,770	\$1,770	\$1,770
EXPENDITURES TOTAL	\$229,084	\$234,145	\$272,477	\$244,044	\$414,369
TOTAL	\$229,084	\$234,145	\$272,477	\$244,044	\$414,369

ACTIVITY PERSONNEL CHART



PERSONNEL SCHEDULE

Planning

Position Name	PLANNING
Allocated FTE Count	
PLANNING DIRECTOR	0.4
DIRECTOR OF COMMUNITY DEVELOPMENT	0.65
ALLOCATED FTE COUNT	1.05

Economic Development

Fund-Activity: 101-728

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

The City acquired the property at 736 Page Avenue for \$106,000 in fiscal year 2024/25 for eventual demolition and neighborhood revitalization. There are no plans currently underway to acquire additional property, resulting in decreased total expenses of \$105,000 in fiscal year 2025/26.

BUDGET SUMMARY - EXPENSES

101-728 Economic Development Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
CONTRACTUAL AND OTHER	\$126,214	\$126,160	\$200,500	\$275,000	\$175,000
CAPITAL OUTLAY	\$0	\$0	\$0	\$110,000	\$0
EXPENDITURES TOTAL	\$126,214	\$126,160	\$200,500	\$385,000	\$175,000
TOTAL	\$126,214	\$126,160	\$200,500	\$385,000	\$175,000

Parks, Recreation & Grounds Administration

Fund-Activity: 101-752

Fiscal Year 2025/26 Annual Budget

OVERVIEW

The City of Jackson Parks, Recreation, & Grounds activity accounts for three full-time positions as well as the operational needs of the department.

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

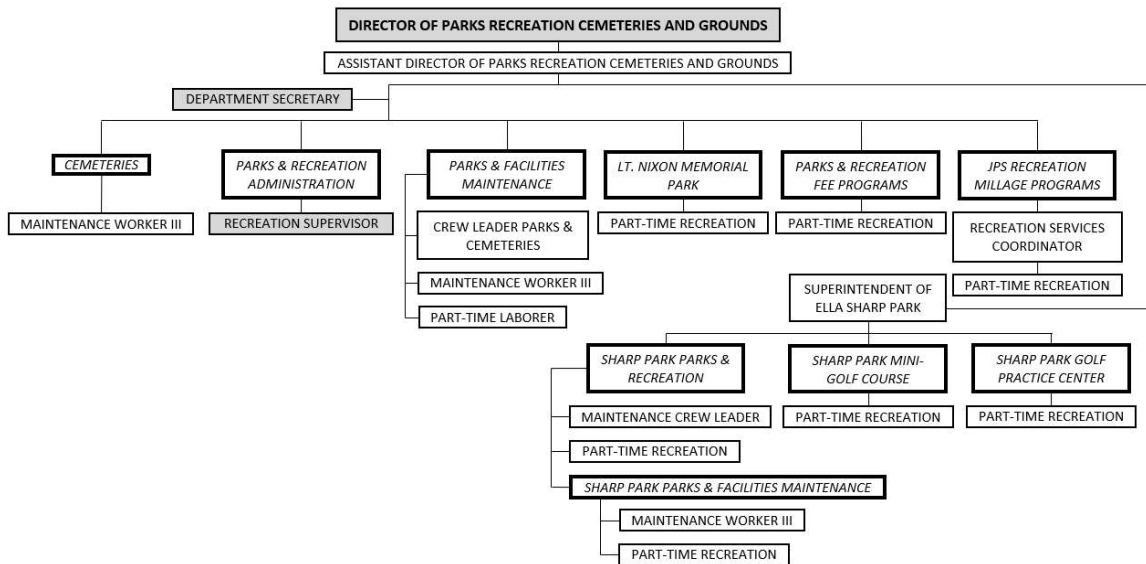
There are no significant increases or decreases from the previous year.

BUDGET SUMMARY - EXPENSES

101-752 Parks, Recreation & Grounds Administration Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$334,367	\$306,469	\$322,858	\$326,991	\$348,214
CONTRACTUAL AND OTHER	\$13,978	\$21,096	\$20,800	\$26,150	\$28,650
MATERIAL AND SUPPLIES	\$929	\$3,480	\$3,500	\$7,300	\$5,000
EXPENDITURES TOTAL	\$349,274	\$331,044	\$347,158	\$360,441	\$381,864
TOTAL	\$349,274	\$331,044	\$347,158	\$360,441	\$381,864

ACTIVITY PERSONNEL CHART



PERSONNEL SCHEDULE

101-752 Parks, Recreation & Grounds

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

Lt. Nixon Memorial Pool

Fund-Activity: 101-758

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

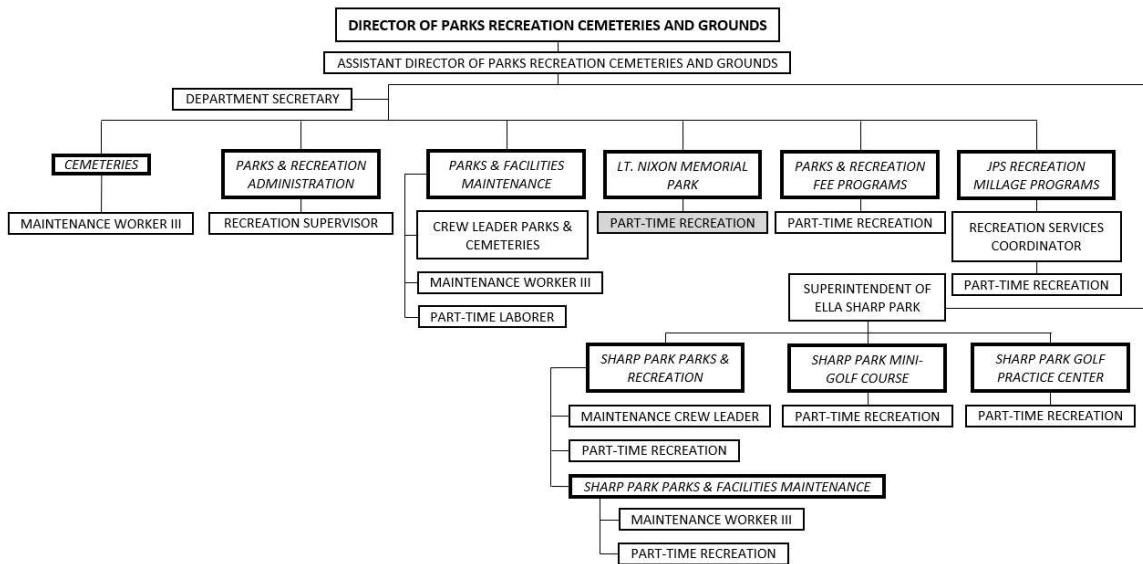
In fiscal year 2024/25, personal services expenses rose by \$78,000, primarily due to the termination of the lifeguard service contract with the YMCA, which was subsequently replaced by part-time city staff. Additionally, projected expenditures for building upgrades include an extra \$50,000 in fiscal year 2024/25 and \$100,000 in fiscal year 2025/26.

BUDGET SUMMARY - EXPENSES

101-758 Lt. Nixon Memorial Pool Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$22,431	\$29,072	\$21,075	\$87,675	\$95,000
CONTRACTUAL AND OTHER	\$88,301	\$207,754	\$77,300	\$96,299	\$72,000
MATERIAL AND SUPPLIES	\$15,199	\$24,404	\$18,600	\$38,800	\$37,200
CAPITAL OUTLAY	\$0	\$0	\$0	\$50,000	\$100,000
EXPENDITURES TOTAL	\$125,931	\$261,230	\$116,975	\$272,774	\$304,200
TOTAL	\$125,931	\$261,230	\$116,975	\$272,774	\$304,200

ACTIVITY PERSONNEL CHART



Parks and Facilities Maintenance

Fund-Activity: 101-771

Fiscal Year 2025/26 Annual Budget

OVERVIEW

The City of Jackson Parks and Facilities Maintenance division oversees and maintains 28 city parks, the MLK Equality Trail system, and various downtown infrastructure needs. Responsibilities also encompass irrigation, weeding, landscaping, athletic field upkeep, waste collection, vandalism remediation, citywide special event support, parking lot maintenance, alleyway upkeep, and the areas surrounding the four city roundabouts at Kibby Road, MLK Drive, Elm Street, and Cooper Street.

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

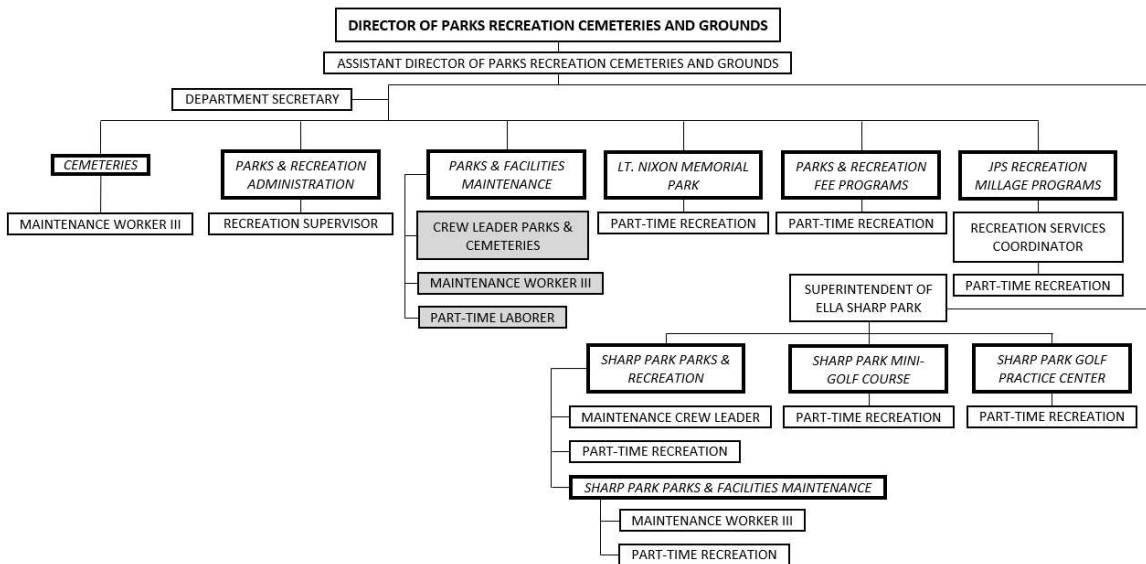
With the addition of new vehicles in fiscal year 2024/25 the Cemeteries department has recognized a deferred inflow (revenue) and deferred outflow (expense) of \$130,000 for the sixty-month lease expenditures as required by accounting standards under GASB 87. By recognizing these amounts, the Cemeteries department adheres to accounting principles aimed at accurately reflecting the financial impact of long-term investments on the city's financial statements.

BUDGET SUMMARY - EXPENSES

101-771 Parks & Facilities Maintenance Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$463,881	\$457,516	\$522,421	\$496,652	\$523,495
CONTRACTUAL AND OTHER	\$334,708	\$418,313	\$527,669	\$434,423	\$478,000
MATERIAL AND SUPPLIES	\$42,105	\$44,285	\$23,000	\$54,700	\$26,000
CAPITAL OUTLAY	\$74,110	\$220,139	\$96,200	\$384,862	\$163,304
EXPENDITURES TOTAL	\$914,804	\$1,140,252	\$1,169,290	\$1,370,637	\$1,190,799
TOTAL	\$914,804	\$1,140,252	\$1,169,290	\$1,370,637	\$1,190,799

ACTIVITY PERSONNEL CHART



PERSONNEL SCHEDULE

101-771 Parks & Facilities Maintenance

Position Name	PARKS & FACILITIES MAINTENANCE
Allocated FTE Count	
MAINTENANCE WORKER III	5
MAINTENANCE CREW LEADER	0.5
ALLOCATED FTE COUNT	5.5

The City Center

Fund-Activity: 101-776

Fiscal Year 2025/26 Annual Budget

OVERVIEW

Built in 1907 as the Masonic Temple, this building served as a community gathering place until 1987. Now known as The City Center, the building was rehabilitated and will once again serve as a downtown community center with an incubator kitchen, food service training center, and event space. The City Center funds will be utilized to manage the building.

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

Substantial expenditures for fiscal years 2024/25 (partial year) and 2025/26 encompass personal services for a dedicated employee, as well as contractual services for building maintenance and related services.

BUDGET SUMMARY - EXPENSES

101-776 The City Center Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$0	\$0	\$0	\$33,085	\$121,020
CONTRACTUAL AND OTHER	\$0	\$0	\$0	\$20,250	\$33,000
MATERIAL AND SUPPLIES	\$0	\$0	\$0	\$7,500	\$6,000
CAPITAL OUTLAY	\$0	\$0	\$0	\$5,000	\$0
EXPENDITURES TOTAL	\$0	\$0	\$0	\$65,835	\$160,020
TOTAL	\$0	\$0	\$0	\$65,835	\$160,020

PERSONNEL SCHEDULE

101-776 City Center

Position Name	CITY CENTER
Allocated FTE Count	
RECREATION ADMINISTRATION	1

Position Name	CITY CENTER
ALLOCATED FTE COUNT	1

Historical District

Fund-Activity: 101-803

Fiscal Year 2025/26 Annual Budget

MISSION STATEMENT

The mission of the City of Jackson Michigan Historical District Department is to preserve, protect, and promote the city's historic landmarks and districts. By fostering awareness of the city's architectural and cultural heritage, the department aims to safeguard significant properties, encourage community pride, and ensure that historic areas continue to contribute to Jackson's identity and economic vitality. Through collaboration with residents, property owners, and developers, the department works to maintain the integrity of historic sites while supporting responsible development and revitalization efforts

OVERVIEW

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

GOALS AND OBJECTIVES

Overall, a comprehensive analysis of the City of Jackson Historical District would likely consider a range of factors, including preservation efforts, economic impact, community engagement, challenges and opportunities, and sustainability initiatives.

- **Preservation Efforts**: Preservation of historical districts often involves ongoing efforts by local governments, historical societies, and community groups to maintain and restore historic buildings and landmarks. Analysis might focus on the effectiveness of these preservation efforts, including the allocation of funding, public support, and regulatory measures to protect historical structures.
- **Economic Impact**: Historical districts can have a significant economic impact on their surrounding communities through heritage tourism, cultural events, and heritage-related businesses. Analysis might examine the economic benefits generated by the Jackson Historic District, such as tourism revenue, job creation, and property values.
- **Community Engagement**: Community engagement plays a vital role in the preservation and revitalization of historical districts. Analysis could assess the level of community involvement in decision-making processes, public awareness campaigns, and volunteer efforts to support historical preservation initiatives.
- **Challenges and Opportunities**: Historical districts often face various challenges, including aging infrastructure, economic decline, and urban decay. Analysis might identify specific challenges confronting the Jackson Historic District and explore potential opportunities for revitalization, such as adaptive reuse projects, historic tax credits, and public-private partnerships.

- **Sustainability and Resilience:** Sustainable development and resilience planning are increasingly important considerations for historical districts facing environmental threats and climate change impacts. Analysis could examine strategies for enhancing the sustainability and resilience of the Jackson Historic District, such as green infrastructure improvements, energy efficiency upgrades, and disaster preparedness measures.

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

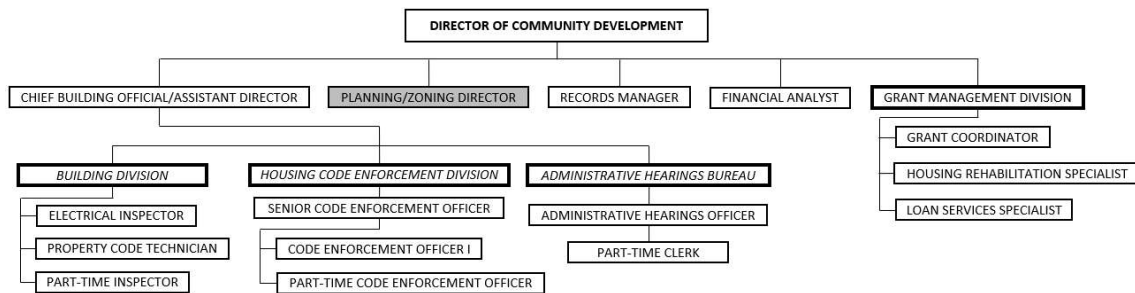
The proposed Personal Services budget for 25/26 is based on the anticipated need for replacement staff, with little significant impact expected from the previous year.

BUDGET SUMMARY - EXPENSES

101-803 Historical District Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$11,630	\$12,456	\$13,474	\$7,891	\$13,011
CONTRACTUAL AND OTHER	\$49	\$0	\$1,000	\$0	\$0
MATERIAL AND SUPPLIES	\$113	\$695	\$100	\$700	\$700
EXPENDITURES TOTAL	\$11,793	\$13,151	\$14,574	\$8,591	\$13,711
TOTAL	\$11,793	\$13,151	\$14,574	\$8,591	\$13,711

ACTIVITY PERSONNEL CHART



PERSONNEL SCHEDULE

101-803 Historic District

Position Name	HISTORICAL DISTRICT
Allocated FTE Count	
PLANNING DIRECTOR	0.05
ALLOCATED FTE COUNT	0.05

Diversity, Equity & Inclusion

Fund-Activity: 101-806

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

The DEI department coordinates the efforts of five critical groups within the City of Jackson: the Employee Diversity Action Team, Racial Equity Commission, City Youth Council, and the MLK Corridor Improvement Authority. These groups work collaboratively under the DEI department's guidance to address and promote diversity, equity, and inclusion across various dimensions of city life and governance.

GOALS AND OBJECTIVES

The DEI Department plays a crucial role in ensuring equity, inclusion, and access for all citizens of Jackson by fostering community engagement, coordinating key city programs, and improving internal and external government relations. The department's mission is not solely focused on race or ethnicity but is dedicated to providing equitable opportunities and access to city services and programs for all residents and ensuring that city employees' diverse needs are met. We focus on improving relationships with every part of the community.

Key responsibilities and major initiatives consist of the following:

Community and Governmental Coordination

- Racial Equity Commission (REC): Led efforts to revise the city's bid procedures to ensure underserved communities have increased access to city contracts.
- City of Jackson Youth Council: Provided leadership development and civic engagement opportunities for young residents.
- Diversity Action Team: Focused on internal equity initiatives to create an inclusive workplace for city employees.
- City Service & Policy Equity Review: Conducted equity audits on city programs, ensuring all communities were informed and impacted equitably.

Cultural and Community Engagement Events

- Successfully organized and hosted four major cultural events:
- Juneteenth Resource Fair & Celebration
- Hispanic Heritage Festival
- Southside Reunion
- Southside Summer Festival Series
- Coordinated the Annual Reduce the Violence Summit, bringing together community leaders, public safety officials, and residents to develop strategies for violence reduction.
- Provided direct support to the City of Jackson Group Violence Program, furthering efforts in violence prevention and intervention.

Martin Luther King Corridor Improvement Authority (MLKCIA)

- Administered the MLKCIA Business & Entrepreneurial Grant Program, in collaboration with consultant Malik Goodwin and the Jackson Community Foundation:
- Awarded over \$1 million in grants from a pool of over 100 applicants.
- Provided thousands of dollars in technical assistance for small businesses and entrepreneurs.
- Facilitated major economic development, securing property for a 35,000+ sq. ft. retail store, bringing a \$12-15 million investment to the area—the first grocery store in the corridor in over 25 years.

Equity and Accessibility in City Services

- Ensured city services were accessible to all residents, including multilingual communication (English and Spanish), braille materials, and physical accessibility improvements.
- Improved city messaging services to ensure equal access to information across diverse populations.
- Led efforts to resolve community complaints and review equity-related concerns across city departments.

Police and Racial Equity Audits

- Conducted a Racial Equity Audit of the City Police Department, with plans for a comprehensive internal citywide audit in 2025-26.
- Worked with city departments to assess the intended and unintended consequences of policy and service changes.

Impact and Financial Considerations

- The DEI Department continues to serve as a liaison between the community and city government, ensuring that all residents and business owners have a fair opportunity to engage with city programs.
- The department's work in economic development, violence reduction, and business support directly contributes to economic growth, public safety, and improved community relations.
- By integrating equity reviews into city contracts, services, and policies, the DEI Department helps prevent disparities and ensures that changes in city operations are inclusive and well-communicated to all communities.

In conclusion, the DEI Department is a critical asset to the City of Jackson, driving initiatives that enhance inclusivity, economic development, and community engagement. With its broad scope of responsibilities, from coordinating major city events to coordinating multimillion-dollar development projects, the department directly impacts the city's ability to build a more equitable, informed, and engaged community. The continued investment in this department will strengthen access to resources, economic empowerment, and civic participation across all sectors of Jackson.

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

The requested increase in contractual costs and community promotion costs in this year's Diversity, Equity, and Inclusion (DEI) budget proposal is driven by expanding initiatives, heightened community engagement, and critical equity assessments. Several key factors justify this budgetary increase:

Growth of the Juneteenth Celebration & Need for a Dedicated Coordinator

- The City of Jackson will be receiving over \$60,000 in community sponsorships for this year's Juneteenth Celebration, highlighting its increasing community significance.
- Due to the event's expansion in attendance, programming, and partnerships, the event is in need a dedicated contractual Juneteenth Coordinator to manage logistics, sponsorship engagement, and event execution.
- The scale of the event now demands year-round planning and coordination to meet community expectations and ensure continued success.

Expansion of the City of Jackson Youth Council

- For the first time since its creation, the Youth Council has reached full capacity, creating new demands for leadership development, mentorship, and community engagement activities.
- The Youth Council's expanded role includes:
- Participating in the Mayor's State of the City Address and preparing for their own Youth State of the City this summer.
- Attending statewide and national youth leadership seminars to bring best practices and opportunities to Jackson.
- This expansion requires additional investment in training, travel, and program facilitation to enhance civic engagement for Jackson's youth. This requires additional Youth Coordinator staffing hours.

MLKCIA's Major Development & Public Engagement Efforts

- The Martin Luther King Corridor Improvement Authority (MLKCIA) is driving several high-impact initiatives, necessitating additional budget allocations for contractual services and community communication efforts. Key projects include:
 1. Grocery Store Development: MLKCIA has secured property for a 35,000+ sq. ft. store, marking a \$12-15 million investment in the corridor and bringing the first grocery store to the area in 25 years.
 2. \$7.5 Million Re-imagining MLK Drive Project: This major infrastructure and streetscape improvement effort requires significant coordination with local stakeholders and state agencies.
 3. Targeted Area Grant Programs & Business Grant Round: Additional funding rounds will be launched to support local businesses and entrepreneurs, leveraging past success in awarding over \$1 million in business grants.
 4. Public Communication & Transparency Initiatives: Includes weekly public activity reports to keep the community informed, regular media releases in partnership with JTV in response to increasing public demand for updates on the MLKCIA's progress, and associated contractual support for media coordination, report generation, and community outreach.

Completion of Racial Equity Audit Phase II (\$75,000 increase in contractual costs)

- Following the completion of Phase I (JPD Racial Equity Audit), the next step is a citywide racial equity audit (Phase II) with CNA.
- This comprehensive assessment will:
 1. Evaluate how city services, policies, and funding allocations impact different communities.
 2. Gather community input to ensure transparency and accountability in city governance.
 3. Provide critical insights for policy improvements and equity-focused decision-making.
- The \$75,000 contractual increase is a necessary investment to complete this essential equity review, ensuring the city continues to progress in creating inclusive and fair policies.

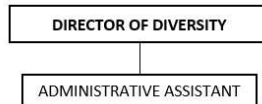
In conclusion, the increase in contractual and community promotion costs is a direct response to the expanding scope, impact, and public engagement of DEI-led initiatives. Investments in Juneteenth coordination, Youth Council expansion, MLKCIA economic development, and the citywide racial equity audit will enhance community engagement through events, leadership programs, and transparent public communication; support major development projects that improve economic opportunities and quality of life in underserved areas; and ensure accountability and equity in city operations through a comprehensive racial equity audit.

BUDGET SUMMARY - EXPENSES

101-806 Diversity, Equity & Inclusion Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$233,309	\$253,034	\$276,577	\$276,677	\$273,745
CONTRACTUAL AND OTHER	\$53,608	\$52,301	\$123,104	\$199,358	\$183,945
MATERIAL AND SUPPLIES	\$6,700	\$3,220	\$7,000	\$7,000	\$7,000
CAPITAL OUTLAY	\$0	\$325	\$2,500	\$2,500	\$2,500
EXPENDITURES TOTAL	\$293,616	\$308,880	\$409,181	\$485,535	\$467,190
TOTAL	\$293,616	\$308,880	\$409,181	\$485,535	\$467,190

ACTIVITY PERSONNEL CHART



PERSONNEL SCHEDULE

101-806 Diversity, Equity, and Inclusion

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

Contributions to Other Funds

Fund-Activity: 101-965

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

Contributions from the General Fund are made to fund street projects, subsidize personal expenses at the Ella W. Sharp Park golf course, demolition, capital improvement debt service payments, and capital projects.

BUDGET SUMMARY - EXPENSES

101-965 Contributions to Other Funds

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
TRANSFERS OUT					
OTHER FINANCING USES	\$1,754,938	\$1,517,478	\$590,199	\$1,245,513	\$1,114,222
TRANSFERS OUT TOTAL	\$1,754,938	\$1,517,478	\$590,199	\$1,245,513	\$1,114,222
TOTAL	\$1,754,938	\$1,517,478	\$590,199	\$1,245,513	\$1,114,222

Permanent Funds

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

151 - Cemetery Perpetual Maintenance Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

There are no significant increases or decreases in the fiscal year 2025/26 budget from the previous year.

BUDGET SUMMARY - REVENUES

151 Cemetery Perpetual Maintenance Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
CHARGES FOR GOODS AND SERVICES	\$34,127	\$28,602	\$20,000	\$20,000	\$20,000
INVESTMENT INCOME	\$46,196	\$110,393	\$25,000	\$25,000	\$25,000
TOTAL	\$80,323	\$138,995	\$45,000	\$45,000	\$45,000

BUDGET SUMMARY - EXPENSES

151 Cemetery Perpetual Maintenance Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
MISCELLANEOUS	\$46,196	\$110,393	\$25,000	\$25,000	\$25,000
TOTAL	\$46,196	\$110,393	\$25,000	\$25,000	\$25,000

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

151 Cemetery Perpetual Maintenance

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$80,323	\$138,995	45,000	\$45,000	\$45,000
Expenses	\$46,196	\$110,393	25,000	\$25,000	\$25,000
Revenues Over/(Under) Expenses	\$34,127	\$28,602	20,000	\$20,000	\$20,000
Beginning Fund Balance	\$2,072,889	\$2,107,016	\$2,135,618	\$2,135,618	\$2,155,618
Ending Fund Balance	\$2,107,016	\$2,135,618	\$2,155,618	\$2,155,618	\$2,175,618

155 - Ella W. Sharp Endowment Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

There are no significant increases or decreases from the previous year.

BUDGET SUMMARY - REVENUES

155 Ella W. Sharp Park Endowment Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
FINES AND FORFEITS	\$22,050	\$33,084	\$30,000	\$30,000	\$30,000
INVESTMENT INCOME	-\$23,691	\$29,215	\$550	\$3,500	\$2,500
TOTAL	-\$1,641	\$62,300	\$30,550	\$33,500	\$32,500

BUDGET SUMMARY - EXPENSES

155 Ella W. Sharp Park Endowment Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
MISCELLANEOUS	\$24,418	\$36,699	\$20,550	\$33,500	\$32,500
TOTAL	\$24,418	\$36,699	\$20,550	\$33,500	\$32,500

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

155 Ella W. Sharp Park Endowment Fund

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	-\$1,641	\$62,300	30,550	\$33,500	\$32,500
Expenses	\$24,418	\$36,699	20,550	\$33,500	\$32,500
Revenues Over/(Under) Expenses	-\$26,059	\$25,600	10,000	\$0	\$0
Beginning Fund Balance	\$1,100,840	\$1,074,780	\$1,100,381	\$1,100,381	\$1,100,381
Ending Fund Balance	\$1,074,780	\$1,100,381	\$1,110,381	\$1,100,381	\$1,100,381

160 - Lloyd E. Mount Endowment Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

There are no significant increases or decreases from the previous year.

BUDGET SUMMARY - REVENUES

160 Lloyd E. Mount Endowment Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
FINES AND FORFEITS	\$5,345	\$7,061	\$5,000	\$5,000	\$5,000
INVESTMENT INCOME	-\$6,002	\$8,815	\$100	\$100	\$100
TOTAL	-\$658	\$15,875	\$5,100	\$5,100	\$5,100

BUDGET SUMMARY - EXPENSES

160 Lloyd E. Mount Endowment Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
MISCELLANEOUS	\$5,411	\$7,195	\$5,100	\$5,100	\$5,100
TOTAL	\$5,411	\$7,195	\$5,100	\$5,100	\$5,100

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

160 Lloyd E. Mount Endowment Fund

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	-\$658	\$15,875	5,100	\$5,100	\$5,100
Expenses	\$5,411	\$7,195	5,100	\$5,100	\$5,100
Revenues Over/(Under) Expenses	-\$6,069	\$8,680	0	\$0	\$0
Beginning Fund Balance	\$286,605	\$280,536	\$289,216	\$289,216	\$289,216
Ending Fund Balance	\$280,536	\$289,216	\$289,216	\$289,216	\$289,216

Special Revenue Funds

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

202 - Major Street Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

This fund is to be used:

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

BUDGET SUMMARY - REVENUES

202 Major Street Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
REVENUE					
STATE REVENUE SHARING	\$3,907,498	\$3,919,198	\$3,728,424	\$3,768,509	\$3,771,876
LICENSES AND PERMITS	\$160,622	\$153,842	\$132,000	\$122,000	\$122,000
FEDERAL GRANTS	\$12,736,150	\$2,350,486	\$6,916,558	\$6,373,129	\$14,755,170
STATE GRANTS	\$300,000	\$506,102	\$300,000	-\$30,799	\$500,000
CONTRIBUTIONS FROM LOCAL UNITS	\$15,491	\$17,013	\$20,000	\$15,000	\$15,000
INVESTMENT INCOME	\$35,236	\$22,243	\$5,000	\$14,000	\$1,500
MISCELLANEOUS	\$24,157	\$37,929	\$40,000	\$50,000	\$18,000
REVENUE TOTAL	\$17,179,153	\$7,006,812	\$11,141,982	\$10,311,839	\$19,183,546
TRANSFERS IN					
CONTRIBUTIONS FROM OTHER FUNDS	\$720,769	\$1,901,293	\$3,375,790	\$1,821,065	\$2,230,444
TRANSFERS IN TOTAL	\$720,769	\$1,901,293	\$3,375,790	\$1,821,065	\$2,230,444
TOTAL	\$17,899,922	\$8,908,105	\$14,517,772	\$12,132,904	\$21,413,990

BUDGET SUMMARY - EXPENSES

202 Major Streets Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
MISCELLANEOUS					
TRANSFERS TO OTHER FUNDS	\$773,333	\$770,120	\$781,397	\$1,230,931	\$1,305,694
MISCELLANEOUS TOTAL	\$773,333	\$770,120	\$781,397	\$1,230,931	\$1,305,694
PUBLIC WORKS					
STREET & BRIDGE CONSTRUCTION	\$2,406,816	\$2,918,849	\$2,594,746	\$1,617,611	\$3,157,143
STREET & BRIDGE MAINTENANCE	\$443,737	\$509,267	\$817,533	\$694,284	\$751,723
TRAFFIC SERVICES	\$627,432	\$716,702	\$742,921	\$831,582	\$808,606
WINTER MAINTENANCE	\$208,575	\$241,252	\$393,161	\$419,865	\$404,042
TRUNKLINE MAINTENANCE	\$92,793	\$90,422	\$228,424	\$238,509	\$241,876
STATE HIGHWAY CONSTRUCTION	\$13,928,459	\$4,009,024	\$9,353,078	\$7,247,673	\$15,730,768
PUBLIC WORKS TOTAL	\$17,707,812	\$8,485,517	\$14,129,863	\$11,049,524	\$21,094,158
TOTAL	\$18,481,145	\$9,255,636	\$14,911,260	\$12,280,455	\$22,399,852

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

202 Major Street Fund

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$17,899,922	\$8,908,105	14,517,772	\$12,132,904	\$21,413,990
Expenses	\$18,481,145	\$9,255,636	14,911,260	\$12,280,455	\$22,399,852
Revenues Over/(Under) Expenses	-\$581,223	-\$347,532	-393,488	-\$147,551	-\$985,862
Beginning Fund Balance	\$2,080,465	\$1,499,242	\$1,151,710	\$1,151,710	\$1,004,159
Ending Fund Balance	\$1,499,242	\$1,151,710	\$758,222	\$1,004,159	\$18,297

203 - Local Street Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

This Fund is to be used:

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

BUDGET SUMMARY - REVENUES

203 Local Streets Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
REVENUE					
STATE REVENUE SHARING	\$1,119,809	\$1,148,488	\$870,000	\$870,000	\$870,000
INVESTMENT INCOME	\$67,442	\$130,338	\$23,605	\$65,170	\$32,585
REVENUE TOTAL	\$1,187,251	\$1,278,827	\$893,605	\$935,170	\$902,585
TRANSFERS IN					
CONTRIBUTIONS FROM OTHER FUNDS	\$735,507	\$336,524	\$597,848	\$1,327	\$322,147
TRANSFERS IN TOTAL	\$735,507	\$336,524	\$597,848	\$1,327	\$322,147
TOTAL	\$1,922,758	\$1,615,351	\$1,491,453	\$936,497	\$1,224,732

BUDGET SUMMARY - EXPENSES

203 Local Streets Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
TRANSFERS TO OTHER FUNDS	\$87,279	\$87,836	\$86,675	\$86,675	\$86,985
STREET & BRIDGE CONSTRUCTION	\$1,081,023	\$678,870	\$940,136	\$831,820	\$534,670
STREET & BRIDGE MAINTENANCE	\$567,068	\$438,538	\$755,430	\$740,632	\$822,904
TRAFFIC SERVICES	\$780	\$15,999	\$33,332	\$16,666	\$33,332

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
WINTER MAINTENANCE	\$86,807	\$156,736	\$240,897	\$316,319	\$335,415
TOTAL	\$1,822,957	\$1,377,979	\$2,056,470	\$1,992,112	\$1,813,306

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

203 Local Street Fund

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$1,922,758	\$1,615,351	1,491,453	\$936,497	\$1,224,732
Expenses	\$1,822,957	\$1,377,979	2,056,470	\$1,992,112	\$1,813,306
Revenues Over/(Under) Expenses	\$99,802	\$237,372	-565,017	-\$1,055,615	-\$588,574
Beginning Fund Balance	\$1,695,472	\$1,795,274	\$2,032,646	\$2,032,646	\$977,031
Ending Fund Balance	\$1,795,274	\$2,032,646	\$1,467,629	\$977,031	\$388,457

208 - Ella W. Sharp Park Operating Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

The Ella W. Sharp Park Operating Fund is to record the revenues and expenditures related to operating and maintaining the Ella W. Sharp Park Golf Course and Ella W. Sharp Park. The fund was established indirectly on December 15, 1970, by a City Council resolution that required that "All revenues derived from the Ella Sharp Trust Fund and the Ella Sharp Park Golf Course shall be used for the operation, maintenance, and development of Ella Sharp Park".

The will of Mrs. Ella W. Sharp converted 400 acres of her farm into a park known as Ella W. Sharp Park. The balance of her estate was converted to investments whose income is to be used for beautifying and maintaining the park. The principal amount of her estate is maintained in the Ella W. Sharp Park Endowment Fund (155) and the earnings are transferred to the Ella W. Sharp Park Operating Fund. Additional revenues are generated from the operation of the Ella W. Sharp Park Golf Course and, effective with the 1995/96 fiscal year, the operation of the Ella W. Sharp Park Mini-Golf Course is located within the Park.

BUDGET SUMMARY - REVENUES

208 Ella W. Sharp Park Operating Fund Revenue by Department

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
MISCELLANEOUS					
ELLA W. SHARP ENDOWMENT	\$240	\$0	\$0	\$0	\$0
MISCELLANEOUS TOTAL	\$240	\$0	\$0	\$0	\$0
NO DEPARTMENT					
NO DEPARTMENT	\$596,367	\$601,477	\$640,350	\$646,750	\$664,350
NO DEPARTMENT TOTAL	\$596,367	\$601,477	\$640,350	\$646,750	\$664,350
RECREATION & CULTURE					
GOLF PRACTICE CENTER	\$42,575	\$43,197	\$46,250	\$54,000	\$57,500
MINI-GOLF COURSE	\$76,026	\$67,620	\$97,500	\$97,500	\$105,000
PARKS & FACILITIES MAINTENANCE	\$237,305	\$317,045	\$314,650	\$396,554	\$378,600
RECREATION & CULTURE TOTAL	\$355,906	\$427,862	\$458,400	\$548,054	\$541,100
TOTAL	\$952,512	\$1,029,339	\$1,098,750	\$1,194,804	\$1,205,450

BUDGET SUMMARY - EXPENSES

208 Ella W. Sharp Park Operating Fund Expenses by Department

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
PARKS & RECREATION	\$745,936	\$768,617	\$730,475	\$760,989	\$729,614
GOLF PRACTICE CENTER	\$32,430	\$43,710	\$41,378	\$51,774	\$59,536
MINI-GOLF COURSE	\$21,635	\$21,048	\$45,479	\$45,979	\$47,737
PARKS & FACILITIES MAINTENANCE	\$222,265	\$214,409	\$234,386	\$326,869	\$369,144
TOTAL	\$1,022,266	\$1,047,783	\$1,051,718	\$1,185,611	\$1,206,031

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

208 Ella W. Sharp Park Operating Fund

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$952,512	\$1,029,339	1,098,750	\$1,194,804	\$1,205,450
Expenses	\$1,022,266	\$1,047,783	1,051,718	\$1,185,611	\$1,206,031
Revenues Over/(Under) Expenses	-\$69,755	-\$18,444	47,032	\$9,193	-\$581
Beginning Fund Balance	\$104,194	\$34,439	\$15,995	\$15,995	\$25,188
Ending Fund Balance	\$34,439	\$15,995	\$63,027	\$25,188	\$24,607

213 - Opioid Settlement Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

The purchase of automated external defibrillators (AED) in fiscal year 2025/26 for each city building was recommended by the Police Chief and Fire Chief for an estimated cost of \$50,000.

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

BUDGET SUMMARY - REVENUES

213 Opioid Settlement Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
REVENUE					
MISCELLANEOUS	\$118,176	\$163,553	\$0	\$66,645	\$0
REVENUE TOTAL	\$118,176	\$163,553	\$0	\$66,645	\$0
TOTAL	\$118,176	\$163,553	\$0	\$66,645	\$0

BUDGET SUMMARY - EXPENSES

213 Opioid Settlement Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
MATERIAL AND SUPPLIES	\$0	\$0	\$62,739	\$0	\$0
EXPENDITURES TOTAL	\$0	\$0	\$62,739	\$0	\$0

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
TRANSFERS OUT					
OTHER FINANCING USES	\$0	\$89,000	\$0	\$0	\$50,000
TRANSFERS OUT TOTAL	\$0	\$89,000	\$0	\$0	\$50,000
TOTAL	\$0	\$89,000	\$62,739	\$0	\$50,000

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

213 Opioid Settlement Fund

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$118,176	\$163,553	–	\$66,645	–
Expenses	–	\$89,000	62,739	\$0	\$50,000
Revenues Over/(Under) Expenses	\$118,176	\$74,553	-62,739	\$66,645	-\$50,000
Beginning Fund Balance	\$0	\$118,176	\$192,728	\$192,728	\$259,373
Ending Fund Balance	\$118,176	\$192,728	\$129,989	\$259,373	\$209,373

218 - Affordable Housing Development Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

Examples of initiatives include:

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

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

The City of Jackson is approximately 18 months into its 100 Homes Program. This down payment-based program will continue in fiscal year 2025/26, with \$25,000 in ARPA funds designated per home. The City anticipates completing an additional 50-63 homes in this pivotal project, aimed in building back Jackson neighborhoods one house at a time.

ARPA funds are also used to support an expanded rehabilitation assistance program, helping owner and non owner-occupied properties with major component replacements. This program has already helped countless home owners, and we anticipate exhausting these funds during fiscal year 2025/26.

BUDGET SUMMARY - REVENUES

218 Affordable Housing Development Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
REVENUE					
FEDERAL GRANTS	\$678,325	\$981,591	\$1,658,800	\$1,230,196	\$1,802,646
REVENUE TOTAL	\$678,325	\$981,591	\$1,658,800	\$1,230,196	\$1,802,646
TRANSFERS IN					
CONTRIBUTIONS FROM OTHER FUNDS	\$0	\$2,313	\$0	\$36,000	\$37,500
TRANSFERS IN TOTAL	\$0	\$2,313	\$0	\$36,000	\$37,500
TOTAL	\$678,325	\$983,904	\$1,658,800	\$1,266,196	\$1,840,146

BUDGET SUMMARY - EXPENSES

218 Affordable Housing Development Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
CONTRACTUAL AND OTHER	\$678,325	\$983,904	\$1,658,800	\$1,266,196	\$1,840,146
EXPENDITURES TOTAL	\$678,325	\$983,904	\$1,658,800	\$1,266,196	\$1,840,146
TOTAL	\$678,325	\$983,904	\$1,658,800	\$1,266,196	\$1,840,146

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

218 Affordable Housing Development Fund

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$678,325	\$983,904	1,658,800	\$1,266,196	\$1,840,146
Expenses	\$678,325	\$983,904	1,658,800	\$1,266,196	\$1,840,146
Revenues Over/(Under) Expenses	\$0	\$0	0	\$0	\$0
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0

234 - HCDF MICH Grant Fund

Fiscal Year 2025/26 Annual Budget

MISSION STATEMENT

The MICH Program Grant, funded by the Michigan State Housing Development Authority (MSHDA), aims to improve the quality of life for residents of the City of Jackson by providing accessible / visitable homes for individuals with a disability. This initiative reflects the City's commitment to housing equity, sustainability, and inclusivity, ensuring that all residents have access to safe, energy-efficient homes.

OVERVIEW

This fund was formally adopted by the City Council on August 15, 2023, under Grant No. ARP-2023-274-MIC, as part of the Michigan State Housing Development Authority's (MSHDA) MICH program. The program falls within the framework of the City of Jackson's Five-Year Consolidated Plan, which focuses on improving housing accessibility and equity for all.

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

The goals and objectives for the MICH program are:

1. Provide accessible/visitable housing for individuals with a disability, in target areas aligned with the City of Jackson Master Plan.
2. Provide affordable housing options in qualified census tracts (QCTs) to families earning at or below 185% of the federal poverty guidelines.
3. Provide home rehabilitation assistance.

The MICH program is designed in alignment with the City of Jackson's Five-Year Consolidated Plan, reinforcing the City's focus on housing equity, accessibility, and inclusivity. By prioritizing the construction of visitable/accessible homes, the City of Jackson ensures that disabled residents can enjoy a safe living environment, addressing systemic inequalities related to housing quality.

BUDGET SUMMARY - REVENUES

234 HCDF MICH Grant Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
REVENUE					
STATE GRANTS	\$0	\$0	\$880,000	\$21,000	\$859,000
REVENUE TOTAL	\$0	\$0	\$880,000	\$21,000	\$859,000

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
TOTAL	\$0	\$0	\$880,000	\$21,000	\$859,000

BUDGET SUMMARY - EXPENSES

234 MCDF MICH Grant Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
CONTRACTUAL AND OTHER	\$0	\$0	\$880,000	\$21,000	\$859,000
EXPENDITURES TOTAL	\$0	\$0	\$880,000	\$21,000	\$859,000
TOTAL	\$0	\$0	\$880,000	\$21,000	\$859,000

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

234 HCDF MICH Grant

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues					
STATE GRANTS	-	-	880,000	\$21,000	\$859,000
REVENUES TOTAL	-	-	880,000	\$21,000	\$859,000
Expenses					
Expenses	-	\$0	880,000	\$21,000	\$859,000
Revenues Over/(Under) Expenses	\$0	\$0	0	\$0	\$0
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0

245 - Public Improvement Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

In fiscal year 2025/26, expenses in the Public Improvement Fund will be utilized for debt service payments for capital improvement bonds, construction of major streets, and various capital projects.

BUDGET SUMMARY - REVENUES

245 Public Improvements Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
REVENUE					
PROPERTY TAXES	\$1,302,489	\$1,358,770	\$1,426,000	\$1,419,500	\$1,491,500
INVESTMENT INCOME	\$50,536	\$76,620	\$35,000	\$60,000	\$40,000
MISCELLANEOUS	\$0	\$0	\$0	\$16,667	\$16,667
REVENUE TOTAL	\$1,353,025	\$1,435,390	\$1,461,000	\$1,496,167	\$1,548,167
TOTAL	\$1,353,025	\$1,435,390	\$1,461,000	\$1,496,167	\$1,548,167

BUDGET SUMMARY - EXPENSES

245 Public Improvements Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
TRANSFERS OUT					
OTHER FINANCING USES	\$1,501,298	\$1,244,620	\$1,335,840	\$1,530,960	\$2,011,884
TRANSFERS OUT TOTAL	\$1,501,298	\$1,244,620	\$1,335,840	\$1,530,960	\$2,011,884
TOTAL	\$1,501,298	\$1,244,620	\$1,335,840	\$1,530,960	\$2,011,884

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

245 Public Improvement Fund

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$1,353,025	\$1,435,390	1,461,000	\$1,496,167	\$1,548,167
Expenses	\$1,501,298	\$1,244,620	1,335,840	\$1,530,960	\$2,011,884
Revenues Over/(Under) Expenses	-\$148,273	\$190,770	125,160	-\$34,793	-\$463,717
Beginning Fund Balance	\$477,054	\$328,781	\$519,551	\$519,551	\$484,758
Ending Fund Balance	\$328,781	\$519,551	\$644,711	\$484,758	\$21,041

246 - Cortland St. Redevelopment Projects Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

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

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

The 145 W. Cortland Street project is expected to be completed by the end of fiscal year 2024/25. Ongoing operational and maintenance costs are budgeted in The City Center general fund department in the upcoming fiscal year.

BUDGET SUMMARY - REVENUES

246 Cortland Street Redevelopment Project Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
REVENUE					
FEDERAL GRANTS	\$464,435	\$1,250,251	\$1,592,500	\$2,362,365	\$0
INVESTMENT INCOME	\$11,073	\$10,011	\$5,000	\$4,000	\$2,500
REVENUE TOTAL	\$475,508	\$1,260,262	\$1,597,500	\$2,366,365	\$2,500
TOTAL	\$475,508	\$1,260,262	\$1,597,500	\$2,366,365	\$2,500

BUDGET SUMMARY - EXPENSES

246 Cortland Street Redevelopment Project Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
CONTRACTUAL AND OTHER	\$25,351	\$28,636	\$28,596	\$32,875	\$59,600
CAPITAL OUTLAY	\$474,231	\$1,321,935	\$1,592,616	\$2,362,365	\$0
EXPENDITURES TOTAL	\$499,582	\$1,350,571	\$1,621,212	\$2,395,240	\$59,600
TRANSFERS OUT	\$0	\$0	\$0	\$0	\$233,903
TOTAL	\$499,582	\$1,350,571	\$1,621,212	\$2,395,240	\$293,503

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

246 Cortland St. Redevelopment Projects Fund

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$475,508	\$1,260,262	1,597,500	\$2,366,365	\$2,500
Expenses	\$499,582	\$1,350,571	1,621,212	\$2,395,240	\$293,503
Revenues Over/(Under) Expenses	-\$24,074	-\$90,309	-23,712	-\$28,875	-\$291,003
Beginning Fund Balance	\$434,261	\$410,187	\$319,878	\$319,878	\$291,003
Ending Fund Balance	\$410,187	\$319,878	\$296,166	\$291,003	\$0

249 - Building Department Fund

Fiscal Year 2025/26 Annual Budget

MISSION STATEMENT

The mission of the City of Jackson Building Department is to ensure the safety, health, and welfare of the public by enforcing building codes and regulations through the issuance of permits, inspections, and the enforcement of property maintenance standards. The department is dedicated to promoting safe building practices, supporting economic development, and contributing to neighborhood revitalization while maintaining environmental stewardship through responsible demolition and construction practices.

OVERVIEW

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

This Fund is used to account for the receipts and expenditures related to the cost of operating the Building Inspection Department under the provisions of the State Construction Code Act. This Department is responsible for issuing building permits, examining plans and specifications, inspecting construction before issuing building permits, and issuing certificates of use and occupancy. Section 22 of the Act requires that the legislative body of the local government establish "reasonable fees" which "bear a reasonable relationship" to the cost of operating the Building Inspection Department. The use of fees generated under this Act can only be used for the Building Inspection Department, the Construction Board of Appeals, or both, and shall not be used for any other purpose. The primary source of revenue is fees (user charges) collected in compliance with the State Construction Act.

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

The significant increase in expenses for the upcoming fiscal year is primarily due to the following factors:

1. **Personal Services Expenses:** The increase in next year's budget for personal services is primarily driven by workforce-related adjustments. This includes a cost-of-living adjustment (COLA) to align with inflation and rising living costs, as well as salary adjustments based on the results of a recent wage study conducted to ensure competitive and equitable compensation for city employees.
2. **Capital and Operational Purchases:** Additional budget allocations are required for several anticipated purchases:
 - A replacement tablet is necessary, as the current tablet, which is over four years old and out of warranty, is no longer in adequate working condition.
 - Updated State of Michigan Building Code Books will be purchased to ensure compliance with the latest regulations.
 - The costs associated with transitioning the BS&A software system to a cloud-based platform are also included, which involves system upgrades and ongoing subscription fees. The move to the BS&A software cloud will yield long-term benefits that warrant the initial investment.

- The replacement of a 2012 vehicle model, which is now beyond its useful life, is planned to maintain operational efficiency

These factors are collectively driving the projected increase in next year’s budget, ensuring the city remains efficient and well-equipped for future growth.

STRATEGIC GOALS AND OBJECTIVES

The City of Jackson's Building Department has clear priorities aimed at enhancing public safety, promoting economic growth, revitalizing neighborhoods, ensuring environmental stewardship, and efficiently using resources. These goals are designed to address community needs while fostering sustainable development and responsible demolition practices.

BUDGET SUMMARY - REVENUES

249 Building Department Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
REVENUE					
LICENSES AND PERMITS	\$505,550	\$707,788	\$508,500	\$542,997	\$523,000
CHARGES FOR GOODS AND SERVICES	\$21,875	-\$2,687	\$2,400	\$2,500	\$2,500
INVESTMENT INCOME	\$26,467	\$44,269	\$10,000	\$32,000	\$13,000
MISCELLANEOUS	\$0	\$20	\$0	\$0	\$0
REVENUE TOTAL	\$553,892	\$749,390	\$520,900	\$577,497	\$538,500
TOTAL	\$553,892	\$749,390	\$520,900	\$577,497	\$538,500

BUDGET SUMMARY - EXPENSES

249 Building Department Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$499,090	\$527,484	\$495,449	\$506,785	\$541,231
CONTRACTUAL AND OTHER	\$49,500	\$26,125	\$93,307	\$73,495	\$90,484
MATERIAL AND SUPPLIES	\$22,305	\$9,563	\$25,800	\$24,082	\$26,950
CAPITAL OUTLAY	\$8,704	\$9,922	\$9,432	\$8,758	\$11,592
EXPENDITURES TOTAL	\$579,599	\$573,094	\$623,988	\$613,120	\$670,257
TOTAL	\$579,599	\$573,094	\$623,988	\$613,120	\$670,257

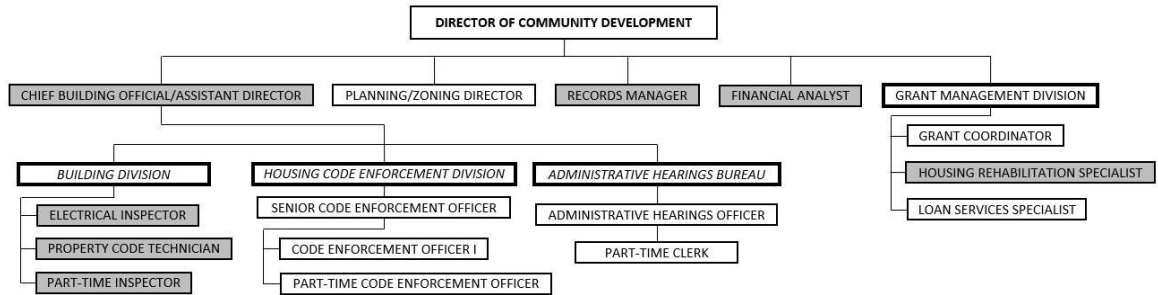
BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

249 Building Department Fund

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$553,892	\$749,390	520,900	\$577,497	\$538,500

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Expenses	\$579,599	\$573,094	623,988	\$613,120	\$670,257
Revenues Over/(Under) Expenses	-\$25,707	\$176,296	-103,088	-\$35,623	-\$131,757
Beginning Fund Balance	\$681,844	\$656,137	\$832,433	\$832,433	\$796,810
Ending Fund Balance	\$656,137	\$832,433	\$729,345	\$796,810	\$665,053

ACTIVITY PERSONNEL CHART



PERSONNEL SCHEDULE

Building

Position Name	INSPECTION
Allocated FTE Count	
CHIEF BUILDING OFFICIAL/ASSISTANT DIRECTOR	0.7
FINANCIAL ANALYST	0.05
PROPERTY CODE TECHNICIAN	1.15
RECORDS MANAGER	0.3
HOUSING REHABILITATION SPECIALIST	0.3
PART-TIME INSPECTOR	0.5
ELECTRICAL INSPECTOR	1
ALLOCATED FTE COUNT	4

251 - Housing Code Enforcement Fund

Fiscal Year 2025/26 Annual Budget

MISSION STATEMENT

The City of Jackson, Michigan, is dedicated to ensuring safe, healthy, and livable housing conditions for all residents. Through the effective enforcement of local housing codes and regulations, the department works to reduce blight, prevent overcrowding, and promote neighborhood stability. By partnering with property owners, tenants, and community organizations, the department strives to create a positive impact on the quality of life, safeguard public health and safety, and support the city's efforts to revitalize neighborhoods and encourage responsible property management.

OVERVIEW

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

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

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

STRATEGIC GOALS AND OBJECTIVES

The Housing Code Enforcement Department (HCE) is committed to enhancing the quality of life for residents, promoting safer and more stable neighborhoods, and encouraging responsible property ownership within the City of Jackson. These strategic objectives will guide HCE's efforts to create safe, vibrant, and sustainable communities, ensuring the long-term health and well-being of Jackson's residents. Key areas of focus include:

- Improving housing quality and safety by enforcing housing codes to ensure that residential properties meet minimum safety, health, and habitability standards, addressing hazardous living conditions.
- Promote neighborhood stability with proactive measures to maintain and improve neighborhoods by addressing blighted properties and vacant homes, which enhances community stability and appeal.

- Support affordable housing by ensuring that affordable housing complies with safety codes, making sure these options remain safe and livable for residents. Housing Code Enforcement collaborates with federal and local organizations, as well as developers, to support the creation and rehabilitation of affordable housing.
- Addressing blight and vacant properties enforcing ordinances related to vacant, abandoned, or under-maintained properties to reduce blight, increase property values, and improve the overall appearance of neighborhoods.
- Foster collaboration with other city departments collaborating with departments such as Building, Planning, and Public Safety to address housing and neighborhood issues comprehensively, creating a coordinated and unified approach to revitalization and enforcement.

These areas of focus underscore the department's commitment to building stronger, healthier, and more vibrant communities across the City of Jackson.

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

The significant decrease in revenue for the projection of fiscal year 2024/25 is primarily due to the HCE Department entering its third year of the housing inspections, and revenue has declined because the majority of initial inspections were conducted during the first two years of the three-year cycle. However, fiscal year 2025/26 will mark the beginning of a new inspection cycle, which is expected to reinstate the flow of inspection-related activities and corresponding revenue.

The significant increase in expenses for the upcoming fiscal year is primarily due to the following factors:

Personal Services Expenses

The increase in next year's budget for personal services is primarily driven by workforce-related adjustments. This includes a cost-of-living adjustment (COLA) to align with inflation and rising living costs, as well as salary adjustments based on the results of a recent wage study conducted to ensure competitive and equitable compensation for city employees.

Capital and Operational Purchases

Additional budget allocations are required for several anticipated purchases:

1. Replacement of three inspector's tablet and two desktops/laptops due to end-of-life expectancy.
2. Updated State of Michigan Building Code Books will be purchased to ensure compliance with the latest regulations.
3. The replacement of two 2012 vehicle models, which are now beyond their useful life, is planned to maintain operational efficiency
4. The costs associated with transitioning the BS&A software system to a cloud-based platform are also included, which involves system upgrades and ongoing subscription fees. The move to the BS&A software cloud will yield long-term benefits that warrant the initial investment.

These factors are collectively driving the projected increase in next year's budget, ensuring the city remains efficient and well-equipped for future growth.

BUDGET SUMMARY - REVENUES

251 Housing Code Enforcement Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
REVENUE					
CHARGES FOR GOODS AND SERVICES	\$1,656,866	\$1,131,183	\$960,000	\$635,161	\$1,165,000
INVESTMENT INCOME	\$25,841	\$51,956	\$10,400	\$25,000	\$15,000
MISCELLANEOUS	\$70,377	\$65,667	\$51,000	\$51,500	\$51,000
REVENUE TOTAL	\$1,753,083	\$1,248,806	\$1,021,400	\$711,661	\$1,231,000
TOTAL	\$1,753,083	\$1,248,806	\$1,021,400	\$711,661	\$1,231,000

BUDGET SUMMARY - EXPENSES

251 Housing Code Enforcement Expenses

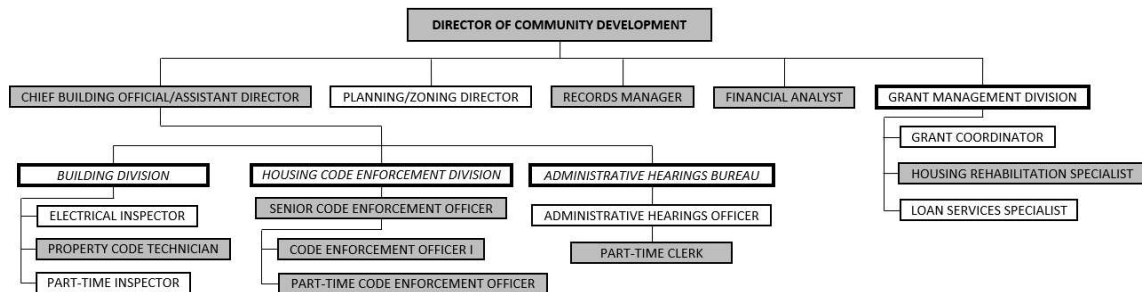
	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
PERSONAL SERVICES	\$791,505	\$872,457	\$1,039,767	\$1,023,402	\$1,065,400
CONTRACTUAL AND OTHER	\$289,979	\$74,309	\$389,694	\$307,105	\$406,113
MATERIAL AND SUPPLIES	\$26,961	\$19,773	\$47,500	\$43,165	\$58,000
CAPITAL OUTLAY	\$22,848	\$26,795	\$23,700	\$21,182	\$42,372
TOTAL	\$1,131,293	\$993,334	\$1,500,661	\$1,394,854	\$1,571,885

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

251 Housing Code Enforcement

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$1,753,083	\$1,248,806	1,021,400	\$711,661	\$1,231,000
Expenses	\$1,131,293	\$993,334	1,500,661	\$1,394,854	\$1,571,885
Revenues Over/(Under) Expenses	\$621,790	\$255,472	-479,261	-\$683,193	-\$340,885
Beginning Fund Balance	\$169,627	\$791,418	\$1,046,890	\$1,046,890	\$363,697
Ending Fund Balance	\$791,418	\$1,046,890	\$567,629	\$363,697	\$22,812

PERSONNEL ACTIVITY CHART



PERSONNEL SCHEDULE

Housing Code Enforcement

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

252 - Building Demolitions Fund

Fiscal Year 2025/26 Annual Budget

MISSION STATEMENT

The Demolition Fund aims to support the strategic removal of unsafe, blighted, and abandoned structures in Jackson to promote community revitalization, improve public safety, and stimulate economic development. By eliminating dangerous buildings, the City fosters a healthy environment conducive to growth and sustainable urban renewal

OVERVIEW

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

The fund accounts for the receipts and expenditures related to the cost of demolitions determined to be necessary by the Building Inspection Department under the provisions of the State Construction Code Act.

STRATEGIC GOALS AND OBJECTIVES

The City of Jackson's Building Demolitions Department operates with clear goals and objectives to address blight, improve public safety, and foster economic development. The strategic priorities for the fund are outlined below:

- 1. Improve Public Safety:** The fund is dedicated to reducing the number of unsafe structures that pose fire, crime, and health hazards. By demolishing hazardous buildings, the city aims to mitigate risks to residents and improve overall public safety.
- 2. Support Economic Growth:** Clearing vacant and dilapidated properties opens up space for new development, encouraging property investment and supporting Jackson's economic growth.
- 3. Neighborhood Revitalization:** A key focus of the fund is on neighborhood improvement projects, particularly in areas with concentrated blight. Demolition of deteriorating structures is coordinated with broader neighborhood initiatives to promote long-term revitalization and create safer, more attractive communities.
- 4. Efficient Use of Resources:** To maximize the impact of the Building Demolitions Fund, demolitions are prioritized based on a cost-benefit analysis and the available budget. This approach ensures that resources are used effectively to meet the city's strategic goals.

One significant example of these efforts is the planned demolition of the Commercial Exchange Building at 140 W. North St. This project is a collaboration between the City of Jackson and the Jackson County Land Bank Authority (JCLBA) as part of the Blight Elimination Program (Round 4) Grant Agreement offered by the State Land Bank Authority (SLBA). Funded through the Federal Coronavirus State and Local Fiscal Recovery Funds (SLFRF), the SLBA awarded the JCLBA on March 8, 2024, allowing for the demolition of vacant residential, commercial, or industrial structures. This project is a testament to the strategic

collaboration and targeted use of resources to eliminate blight and support the community's long-term vision for revitalization.

SIGNIFICANT PROGRAM NOTES

The City of Jackson's Building Demolitions Fund has experienced increased pressure due to a rise in properties marked for demolition. This uptick is driven by factors such as fire damage, foreclosure, and long-term vacancy. As of FY 2024, over 150 structures are under review, with 60 of these flagged as high priority for immediate action.

To address this demand, the fiscal year 2025/26 budget includes a combination of city funds and federal grants to support the demolition program. This multi-faceted funding approach ensures that the necessary resources are available to tackle the growing number of unsafe and blighted properties.

The City remains committed to environmental stewardship during these demolition processes by adhering to EPA guidelines. Specialized contractors are engaged to ensure strict compliance with asbestos and lead abatement standards, minimizing exposure to hazardous materials and safeguarding public health.

Through these efforts, the City aims to improve public safety, support economic growth, and revitalize neighborhoods while responsibly managing environmental concerns.

BUDGET SUMMARY - REVENUES

252 Building Demolitions Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
REVENUE					
STATE GRANTS	\$0	\$0	\$0	\$30,000	\$2,970,000
INVESTMENT INCOME	\$4,116	\$8,585	\$3,000	\$0	\$2,500
MISCELLANEOUS	\$208,109	\$185,017	\$193,000	\$225,575	\$100,000
REVENUE TOTAL	\$212,225	\$193,602	\$196,000	\$255,575	\$3,072,500
TRANSFERS IN					
CONTRIBUTIONS FROM OTHER FUNDS	\$0	\$193,402	\$0	\$95,050	\$100,000
TRANSFERS IN TOTAL	\$0	\$193,402	\$0	\$95,050	\$100,000
TOTAL	\$212,225	\$387,004	\$196,000	\$350,625	\$3,172,500

BUDGET SUMMARY - EXPENSES

252 Building Demolitions Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
CONTRACTUAL AND OTHER	\$219,398	\$397,556	\$393,000	\$513,085	\$3,170,210
EXPENDITURES TOTAL	\$219,398	\$397,556	\$393,000	\$513,085	\$3,170,210
TOTAL	\$219,398	\$397,556	\$393,000	\$513,085	\$3,170,210

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

252 Building Demolition Fund

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$212,225	\$387,004	196,000	\$350,625	\$3,172,500
Expenses	\$219,398	\$397,556	393,000	\$513,085	\$3,170,210
Revenues Over/(Under) Expenses	-\$7,173	-\$10,552	-197,000	-\$162,460	\$2,290
Beginning Fund Balance	\$184,213	\$177,040	\$166,488	\$166,488	\$4,028
Ending Fund Balance	\$177,040	\$166,488	-\$30,512	\$4,028	\$6,318

265 - Drug Law Enforcement Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

There are no significant increases or decreases from the previous year.

BUDGET SUMMARY - REVENUES

265 Drug Law Enforcement Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
REVENUE					
INVESTMENT INCOME	\$1,054	\$2,085	\$0	\$0	\$0
MISCELLANEOUS	\$3,764	\$52,173	\$20,000	\$20,000	\$50,000
REVENUE TOTAL	\$4,818	\$54,258	\$20,000	\$20,000	\$50,000
TOTAL	\$4,818	\$54,258	\$20,000	\$20,000	\$50,000

BUDGET SUMMARY - EXPENSES

265 Drug Law Enforcement Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$11,820	\$16,182	\$33,182	\$20,891	\$32,246
CONTRACTUAL AND OTHER	\$0	\$0	\$1,000	\$1,000	\$3,000
MATERIAL AND SUPPLIES	\$2,461	\$157	\$1,250	\$12,460	\$1,248
CAPITAL OUTLAY	\$0	\$0	\$0	\$700	\$0

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES TOTAL	\$14,281	\$16,339	\$35,432	\$35,051	\$36,494
TOTAL	\$14,281	\$16,339	\$35,432	\$35,051	\$36,494

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

265 Drug Law Enforcement Fund

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$4,818	\$54,258	20,000	\$20,000	\$50,000
Expenses	\$14,281	\$16,339	35,432	\$35,051	\$36,494
Revenues Over/(Under) Expenses	-\$9,463	\$37,919	-15,432	-\$15,051	\$13,506
Beginning Fund Balance	\$37,307	\$27,844	\$65,763	\$65,763	\$50,712
Ending Fund Balance	\$27,844	\$65,763	\$50,331	\$50,712	\$64,218

272 - SAFER Grant Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

The SAFER grant funds was fully expended in fiscal year 2025. A large portion of the increase in the fiscal year 2025/26 General Fund - Fire Suppression activity (101-340) is due to the previously grant-funded firefighter expenses transferring to the general fund.

BUDGET SUMMARY - REVENUES

272 SAFER Grant Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
REVENUE					
FEDERAL GRANTS	\$440,098	\$484,018	\$301,801	\$351,748	\$0
REVENUE TOTAL	\$440,098	\$484,018	\$301,801	\$351,748	\$0
TOTAL	\$440,098	\$484,018	\$301,801	\$351,748	\$0

BUDGET SUMMARY - EXPENSES

272 SAFER Grant Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
PERSONAL SERVICES	\$440,098	\$484,018	\$301,801	\$351,748	\$0
EXPENDITURES TOTAL	\$440,098	\$484,018	\$301,801	\$351,748	\$0
TOTAL	\$440,098	\$484,018	\$301,801	\$351,748	\$0

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

272 SAFER Grant Fund

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$440,098	\$484,018	301,801	\$351,748	–
Expenses	\$440,098	\$484,018	301,801	\$351,748	–
Revenues Over/(Under) Expenses	\$0	\$0	0	\$0	\$0
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0

273 - Project Safe Neighborhood Grant Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

The Project Safe Neighborhood Grant Fund is used to account for the expenditures related to the Project Safe Neighborhoods - Initiative Grant entered into with the U.S. Department of Justice, Bureau of Justice Assistance. The fund was initially established by a formal budget resolution on February 26, 2008.

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

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

BUDGET SUMMARY - REVENUES

273 Project Safe Neighborhood Grant Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
REVENUE					
FEDERAL GRANTS	\$93,347	\$140,654	\$277,871	\$100,199	\$126,680
REVENUE TOTAL	\$93,347	\$140,654	\$277,871	\$100,199	\$126,680
TOTAL	\$93,347	\$140,654	\$277,871	\$100,199	\$126,680

BUDGET SUMMARY - EXPENSES

273 Project Safe Neighborhood Grant Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$28,438	\$100,216	\$128,326	\$49,488	\$41,180
CONTRACTUAL AND OTHER	\$64,908	\$40,437	\$149,545	\$50,711	\$85,500
EXPENDITURES TOTAL	\$93,347	\$140,654	\$277,871	\$100,199	\$126,680
TOTAL	\$93,347	\$140,654	\$277,871	\$100,199	\$126,680

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

273 Project Safe Neighborhood Grant Fund

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$93,347	\$140,654	277,871	\$100,199	\$126,680
Expenses	\$93,347	\$140,654	277,871	\$100,199	\$126,680
Revenues Over/(Under) Expenses	\$0	\$0	0	\$0	\$0
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0

275 - Byrne JAG Grant Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

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

BUDGET SUMMARY - REVENUES

275 Byrne/JAG Grant Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
REVENUE					
FEDERAL GRANTS	\$75,104	\$23,202	\$40,174	\$70,794	\$0
REVENUE TOTAL	\$75,104	\$23,202	\$40,174	\$70,794	\$0
TOTAL	\$75,104	\$23,202	\$40,174	\$70,794	\$0

BUDGET SUMMARY - EXPENSES

275 Byrne/JAG Grant Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
CONTRACTUAL AND OTHER	\$25,708	\$0	\$25,404	\$50,404	\$0

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
CAPITAL OUTLAY	\$49,396	\$23,202	\$14,770	\$20,390	\$0
EXPENDITURES TOTAL	\$75,104	\$23,202	\$40,174	\$70,794	\$0
TOTAL	\$75,104	\$23,202	\$40,174	\$70,794	\$0

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

275 Byrne Jag Grant Fund

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$75,104	\$23,202	40,174	\$70,794	–
Expenses	\$75,104	\$23,202	40,174	\$70,794	–
Revenues Over/(Under) Expenses	\$0	\$0	0	\$0	\$0
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0

279 - American Rescue Plan Act Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

The City retained the consulting services of Guidehouse, Inc. in August 2021 to assist staff in identifying eligible projects and program development utilizing the ARPA SLFRF. As projects have been identified and the grant is fully obligated, there is an estimated decrease in the utilization of consulting services from Guidehouse, Inc. to a minimal estimated expense in fiscal years 2024/25 and 2025/26 for administrative questions requiring program guidance.

BUDGET SUMMARY - REVENUES

279 ARPA Grant Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
REVENUE					
FEDERAL GRANTS	\$94,223	\$12,555	\$75,000	\$0	\$0
REVENUE TOTAL	\$94,223	\$12,555	\$75,000	\$0	\$0
TRANSFERS IN					
CONTRIBUTIONS FROM OTHER FUNDS	\$0	\$0	\$0	\$5,000	\$5,000
TRANSFERS IN TOTAL	\$0	\$0	\$0	\$5,000	\$5,000
TOTAL	\$94,223	\$12,555	\$75,000	\$5,000	\$5,000

BUDGET SUMMARY - EXPENSES

279 ARPA Grant Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
CONTRACTUAL AND OTHER	\$94,223	\$12,555	\$75,000	\$5,000	\$5,000
EXPENDITURES TOTAL	\$94,223	\$12,555	\$75,000	\$5,000	\$5,000
TOTAL	\$94,223	\$12,555	\$75,000	\$5,000	\$5,000

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

279 ARPA Fund

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$94,223	\$12,555	75,000	\$5,000	\$5,000
Expenses	\$94,223	\$12,555	75,000	\$5,000	\$5,000
Revenues Over/(Under) Expenses	\$0	\$0	0	\$0	\$0
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0

280 - Housing Stability Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

This purpose of this fund is designed in alignment with the City of Jackson's Five-Year Consolidated Plan, ensuring inclusivity and fairness in the distribution of resources for improved housing accessibility and equity for all. Revenue and expenditures included in this fund are for the purpose of housing stability and the administration of the programs. City Council formally adopted the fund by resolution on January 28, 2025.

STRATEGIC GOALS AND OBJECTIVES

The MI-Hope Program, funded by the Michigan State Housing Development Authority (MSHDA), aims to improve the quality of life for residents of the City of Jackson by providing energy efficiency upgrades to qualifying households. This initiative reflects the City's commitment to housing equity, sustainability, and inclusivity, ensuring that all residents have access to safe, energy-efficient homes.

The goals and objectives for the MI-Hope program are:

1. Increase energy efficiency in low-income households with the objective of complete energy efficiency upgrades for at least 25 qualifying households to be completed within this fiscal year. The upgrades will ensure a reduction in energy consumptions by at least 20%, leading to a cost savings for the residents.
2. Promote housing equity and inclusivity by prioritizing underserved communities and ensure outreach efforts focus on making the program accessible to all eligible households, regardless of race, gender, or socio-economic status.
3. Sustainability and environmental impact to align this program with the city's sustainability goals by reducing carbon emissions associated with housing.
4. Strengthen partnership and stakeholder collaboration by building a strong partnership with local contractors and community organizations to ensure the effective and efficient implementation of the upgrades.

The State Allocation Grant, administered by the Michigan Department of Labor and Economic Opportunity and recommended by the office of State Senator Sue Shink, was awarded to the City of Jackson for assistance with affordable housing projects and housing-related services.

The goals and objectives for the State Allocation Grant Program are:

1. Provide housing support to local non-profit agencies doing outstanding work in our community.
2. Support efforts to combat homelessness in the City of Jackson.
3. Provide support for much-needed capital improvement projects at local subsidized housing locations.
4. Provide down payment assistance to Jackson residents toward the purchase of a new home.

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

The MI-Hope Program allocation of \$250,000 from MSHDA is scheduled for completion by June 30, 2025. However, ongoing assessments of prospective funding sources may be essential to guarantee the sustainability and scalability of the initiative in subsequent fiscal years. By cultivating partnerships and identifying additional grant opportunities, the city could enhance the program's reach to more residents and optimize its environmental and social impact.

The State Allocation Grant allocation of \$1,000,000 from the State Allocation Grant is scheduled for completion by September 30, 2026.

BUDGET SUMMARY - REVENUES

280 Housing Stability Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
REVENUE					
STATE GRANTS	\$0	\$0	\$250,000	\$655,000	\$595,000
REVENUE TOTAL	\$0	\$0	\$250,000	\$655,000	\$595,000
TOTAL	\$0	\$0	\$250,000	\$655,000	\$595,000

BUDGET SUMMARY - EXPENSES

280 Housing Stability Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
CONTRACTUAL AND OTHER	\$0	\$0	\$250,000	\$655,000	\$595,000
EXPENDITURES TOTAL	\$0	\$0	\$250,000	\$655,000	\$595,000
TOTAL	\$0	\$0	\$250,000	\$655,000	\$595,000

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

280 MIHOPE Grant

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	–	–	250,000	\$655,000	\$595,000
Expenses	–	\$0	250,000	\$655,000	\$595,000
Revenues Over/(Under) Expenses	\$0	\$0	0	\$0	\$0
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0

285 - EPA Brownfield Assessment Grant Fund

Fiscal Year 2025/26 Annual Budget

MISSION STATEMENT

The Brownfield EPA Assessment Grant Fund is to support the revitalization of contaminated properties within the city by conducting thorough environmental assessments, planning for cleanup, and engaging the community in the redevelopment process. The goal is to improve public health and safety, promote economic growth, and contribute to the sustainable development of Jackson, Michigan.

OVERVIEW

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

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

STRATEGIC GOALS AND OBJECTIVES

The strategic objectives of the Brownfield EPA Assessment Grant Fund are centered around enhancing the city's environmental health and promoting economic development through brownfield redevelopment. By leveraging the EPA Brownfield Assessment Grant, the City of Jackson will take significant steps toward transforming contaminated properties into valuable assets, supporting sustainable economic development, and improving the quality of life for local residents

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

Continuing focus will be on completing the remaining activities outlined in the grant, ensuring all funds are utilized by the grant's expiration in September 2025.

BUDGET SUMMARY - REVENUES

285 EPA Brownfield Assessment Grant Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
FEDERAL GRANTS	\$0	\$246,782	\$100,000	\$223,218	\$30,000
TOTAL	\$0	\$246,782	\$100,000	\$223,218	\$30,000

BUDGET SUMMARY - EXPENSES

285 EPA Brownfield Assessment Grant Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
CONTRACTUAL AND OTHER	\$0	\$246,782	\$100,000	\$223,218	\$30,000
EXPENDITURES TOTAL	\$0	\$246,782	\$100,000	\$223,218	\$30,000
TOTAL	\$0	\$246,782	\$100,000	\$223,218	\$30,000

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

285 EPA Brownfield Assessment Grant

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	–	\$246,782	100,000	\$223,218	\$30,000
Expenses	–	\$246,782	100,000	\$223,218	\$30,000
Revenues Over/(Under) Expenses	\$0	\$0	0	\$0	\$0
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0

296 - Recreation Activity Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

There are no significant increases or decreases from the previous year.

BUDGET SUMMARY - REVENUES

296 Recreation Activity Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
CHARGES FOR GOODS AND SERVICES	\$286,532	\$330,903	\$341,000	\$568,501	\$496,500
INVESTMENT INCOME	\$12,268	\$22,839	\$12,000	\$25,000	\$25,000
TOTAL	\$298,800	\$353,743	\$353,000	\$593,501	\$521,500

BUDGET SUMMARY - EXPENSES

296 Recreation Activity Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$80,355	\$47,056	\$90,024	\$174,264	\$174,264
CONTRACTUAL AND OTHER	\$128,278	\$166,917	\$123,800	\$323,800	\$273,500
MATERIAL AND SUPPLIES	\$53,509	\$62,090	\$55,000	\$102,000	\$78,999
CAPITAL OUTLAY	\$0	\$0	\$0	\$2,000	\$2,000

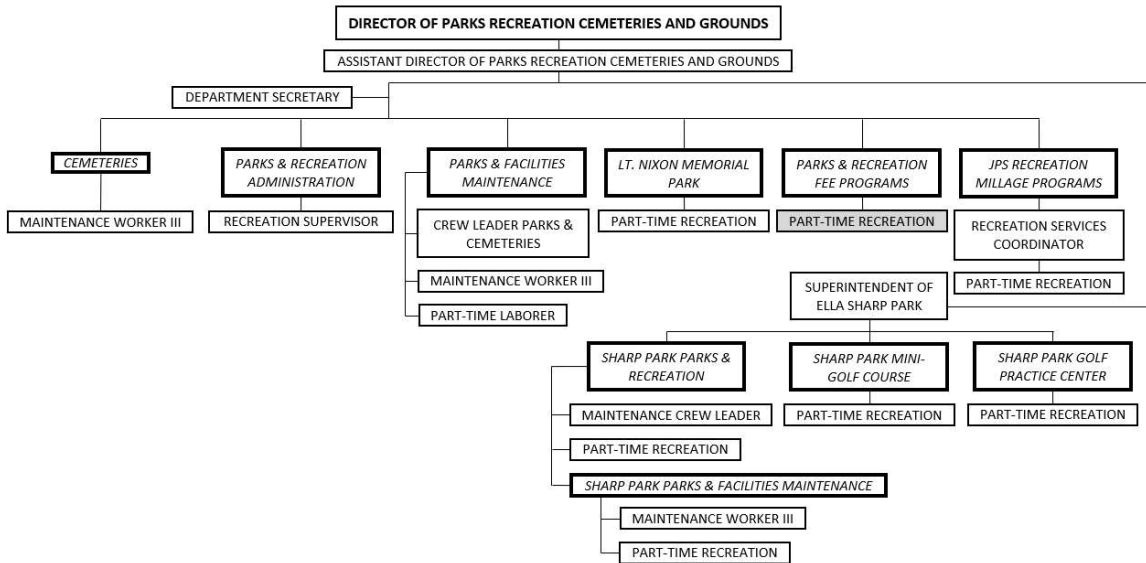
	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES TOTAL	\$262,142	\$276,063	\$268,824	\$602,064	\$528,763
TOTAL	\$262,142	\$276,063	\$268,824	\$602,064	\$528,763

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

296 Recreation Activity Fund

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$298,800	\$353,743	353,000	\$593,501	\$521,500
Expenses	\$262,142	\$276,063	268,824	\$602,064	\$528,763
Revenues Over/(Under) Expenses	\$36,658	\$77,680	84,176	-\$8,563	-\$7,263
Beginning Fund Balance	\$323,220	\$359,878	\$437,558	\$437,558	\$428,995
Ending Fund Balance	\$359,878	\$437,558	\$521,734	\$428,995	\$421,732

PERSONNEL ACTIVITY CHART



297 - JPS Recreation Millage Program Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

The JPS Recreation Millage Program Fund is used to account for the expense of certain revenues generated from a recreation millage (.2 mills) approved by the voters within the Jackson Public School District. Funds collected with this millage levy are collected by the Jackson Public School District and remitted to the city annually to "provide funds for purposes of operating a system of public recreation and playgrounds, ...". The millage was approved in the Spring of 2005 for a period of ten years effective July 1, 2005, through June 30, 2015. This millage was subsequently renewed by the voters at the primary election held in August, 2014 for an additional 10-year period (0.5 mills) beginning July 1, 2015, and ending June 30, 2025. In August 2024, the millage was again renewed by the voters for an additional 10-year period (.75 mills), beginning July 1, 2025 through June 30, 2035. This Fund was established by the City Council as part of the 2006/07 annual budget resolution on May 23, 2006.

The City of Jackson Recreation Department promotes and administers a variety of programs that are funded with this millage, including soccer, football, basketball, enrichment program, MLK Center staff and actives, Active Jackson program for over 50, and special events and leagues.

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

Expenses for the fiscal year 2025/26 are projected to rise due to the introduction of new programs, ongoing growth in participation, and increased costs for program supplies.

BUDGET SUMMARY - REVENUES

297 Recreation Millage Program Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
REVENUE					
CONTRIBUTIONS FROM LOCAL UNITS	\$674,778	\$718,385	\$1,000,000	\$1,000,000	\$1,200,000
INVESTMENT INCOME	\$10,369	\$11,788	\$20,000	\$20,000	\$20,000
REVENUE TOTAL	\$685,147	\$730,173	\$1,020,000	\$1,020,000	\$1,220,000
TOTAL	\$685,147	\$730,173	\$1,020,000	\$1,020,000	\$1,220,000

BUDGET SUMMARY - EXPENSES

297 Recreation Millage Program Fund Expenses

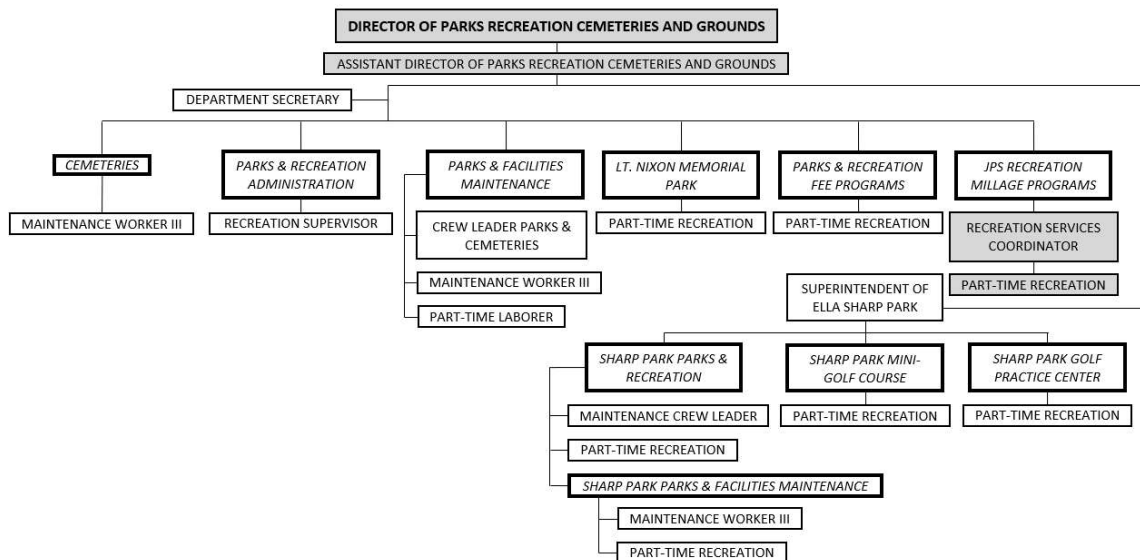
	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$465,716	\$572,159	\$652,350	\$596,255	\$661,831
CONTRACTUAL AND OTHER	\$15,618	\$25,862	\$28,200	\$41,130	\$64,800
MATERIAL AND SUPPLIES	\$190,468	\$125,044	\$231,000	\$199,400	\$366,500
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$2,000
EXPENDITURES TOTAL	\$671,801	\$723,065	\$911,550	\$836,785	\$1,095,131
TRANSFERS OUT	\$0	\$0	\$0	\$0	\$16,000
TOTAL	\$671,801	\$723,065	\$911,550	\$836,785	\$1,111,131

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

297 JPS Recreation Millage Program Fund

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$685,147	\$730,173	1,020,000	\$1,020,000	\$1,220,000
Expenses	\$671,801	\$723,065	911,550	\$836,785	\$1,111,131
Revenues Over/(Under) Expenses	\$13,346	\$7,108	108,450	\$183,215	\$108,869
Beginning Fund Balance	\$404,869	\$418,215	\$425,322	\$425,322	\$608,537
Ending Fund Balance	\$418,215	\$425,322	\$533,772	\$608,537	\$717,406

PERSONNEL ACTIVITY CHART



PERSONNEL SCHEDULE

Recreation Millage Program

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

Street & Bridge Construction

Fund-Activity: 202-451

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

Major street capital improvements range from surface treatments to reconstruction for streets, from equipment upgrades to complete replacements for traffic signals, and from surface treatments to deck replacements to complete replacements for bridges. The decrease in the fiscal year 2024/25 projected budget is due to the postponement of relative projects.

BUDGET SUMMARY - EXPENSES

202-451 Street & Bridge Construction Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
PERSONAL SERVICES	\$142,229	\$175,782	\$211,875	\$178,004	\$237,027
CONTRACTUAL AND OTHER	\$2,178,409	\$2,726,493	\$2,342,871	\$1,399,607	\$2,880,116
MATERIAL AND SUPPLIES	\$86,178	\$16,575	\$40,000	\$40,000	\$40,000
TOTAL	\$2,406,816	\$2,918,849	\$2,594,746	\$1,617,611	\$3,157,143

WORK PROJECT DETAIL

Fund 202 Major Street Fund
Dept 451 Street & Bridge Construction

<u>Work Project Titles:</u>	Special	Fund	CDBG/			Total
	Assessment	Balance	PIF	Other	Bonds	FY Cost
Major Bridge Inspection & Engineering		24,000				24,000
Major Street Construction - Misc		124,500				124,500
Major Street Planning & Permits		197,748				197,748
Major Street CPM Program		198,200				198,200
Major Street GIS		10,000				10,000
Blackstone: Glick to VanBuren			21,272			21,272
Bridge Maintenance: High #4536 (west), Losey #4537 & Morrell #4538					21,180	21,180
Bridge Recon: S Cooper over Grand River (MDOT)		182,901				182,901
Bridge Rehab: Ganson #4541 over Grand River (MDOT)		3,000				3,000
Bridge Rehab: Glick Hwy over Grand River (MDOT)		10,327				10,327
Brown: Denton to High			24,392			24,392
E Michigan: Dwight to East City Limits		1,000				1,000
East Side Trail Study		55,000				55,000
Ganson: Elm to east City Limits					45,672	45,672
MLK Equality Trail (along Mechanic): Detroit to Trail			110,380	200,000		310,380
MLK Equality Trail: MLK to Merriman, Const. (Task 3)			40,355			40,355
MLK Equality Trail: Prospect to MLK, Const. (Task 2)			1,400			1,400
MLK Equality Trail: Weatherwax to Shelter, Const. (Task 5)				300,000	265,001	565,001
MLK Jr Dr: South to Morrell			25,931		471,520	497,451
Morrell: Brown to Bowen			48,356		-	48,356
New plantings for the Haz. Tree Removal Program		20,000		102,000		122,000
Page-Washington Ave Corridor		225,430				225,430
Sidewalk Repairs after Stump Removals (from Haz Tree Program)		73,200				73,200
Traffic Signal Recon: Morrell at Brown and at Wisner			55,657			55,657
Traffic Signal Recon: Morrell at Fourth		11,976	8,000			19,976
Traffic Signal Recon: Lansing Avenue Corridor, Safety					158,338	158,338
Tree Inventory & Management Plan				40,920		40,920
USDA Urban Forestry Grant Project (Haz. Tree Removal Program)		7,877		71,610		79,487
TOTAL	\$ -	\$ 1,145,159	\$ 335,743	\$ 714,530	\$ 961,711	\$ 3,157,143

Street & Bridge Maintenance

Fund-Activity: 202-463

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

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

BUDGET SUMMARY - EXPENSES

202-463 Street & Bridge Maintenance Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
PERSONAL SERVICES	\$112,963	\$154,909	\$207,205	\$196,848	\$213,048
CONTRACTUAL AND OTHER	\$228,087	\$267,710	\$439,663	\$360,904	\$396,680
MATERIAL AND SUPPLIES	\$102,686	\$86,649	\$170,665	\$136,532	\$141,995
TOTAL	\$443,737	\$509,267	\$817,533	\$694,284	\$751,723

WORK PROJECT DETAIL

Fund 202 Major Street Fund
Dept 463 Street & Bridge Maintenance

	2022/23	2023/24	2024/25	2024/25	2025/26
	Actual	Actual	Budget	Projected	Adopted
Work Project Titles:					
Street Cleaning	\$ 246,395	\$ 298,916	\$ 299,714	\$ 337,538	\$ 320,420
Maintenance C&G Street	186,883	188,065	429,620	286,939	359,715
Catch Basin Maintenance	10,459	22,287	69,819	56,948	58,087
Maint. No C&G Streets	-	-	18,380	12,859	13,501
TOTAL	\$ 443,737	\$ 509,267	\$ 817,533	\$ 694,284	\$ 751,723

Dept.	Account Description	2022/23	2023/24	2024/25	2024/25	2025/26
		Actual	Actual	Budget	Projected	Adopted
<u>Street Cleaning:</u>						
700	Machine Sweeping	\$ 44,218	\$ 74,892	\$ 75,108	\$ 77,500	\$ 85,250
701	Haul Sweepings	19,476	37,049	27,948	38,500	39,270
702	Hand Cleaning	38,242	42,273	46,658	45,000	45,900
703	Leaf Pickup/Dropoff	144,459	144,702	150,000	176,538	150,000
		246,395	298,916	299,714	337,538	320,420
<u>Maintenance C&G Street:</u>						
705	Asphalt Patching	166,582	166,217	324,150	245,701	273,887
706	Concrete Patching	-	-	10,169	-	-
707	Curb & Gutter Repair	8,613	9,300	18,560	14,848	16,334
708	Crackfill	-	-	28,050	-	28,610
709	Parkway Maintenance	11,688	12,548	31,047	26,390	26,918
711	Chipseal	-	-	17,644	-	13,966
		186,883	188,065	429,620	286,939	359,715
<u>Catch Basin Maintenance:</u>						
712	Catch Basin Work	8,450	20,201	36,159	36,159	36,882
713	Clean Catch Basins	2,009	2,086	33,660	20,789	21,205
		10,459	22,287	69,819	56,948	58,087
<u>Maintenance No C&G Streets:</u>						
714	Asphalt Patching	-	-	2,970	2,082	1,857
717	Shoulder & Gutter Repair	-	-	1,060	740	1,170
720	Non Motorized Maintenance	-	-	2,780	1,942	2,136
722	Bridge Maintenance	-	-	4,470	3,127	3,221
725	Bike Lane Sweeping	-	-	2,115	1,480	1,524
727	Insurance deductible	-	-	4,985	3,489	3,593
		-	-	18,380	12,859	13,501
TOTAL		\$ 443,737	\$ 509,267	\$ 817,533	\$ 694,284	\$ 751,723

Traffic Services

Fund-Activity: 202-474

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

As monitoring traffic patterns and signals is one of the main purposes of the traffic services fund, the city has allocated an increased amount in fiscal year 2024/25 for the purchase of traffic signal control cabinets and devices and continued maintenance on current traffic assets. Personal services are forecasted to decrease for fiscal year 2025/26 in line with required city employee services.

BUDGET SUMMARY - EXPENSES

202-474 Traffic Services Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
PERSONAL SERVICES	\$95,935	\$91,642	\$122,959	\$119,440	\$92,163
CONTRACTUAL AND OTHER	\$472,757	\$553,463	\$575,137	\$665,142	\$671,618
MATERIAL AND SUPPLIES	\$58,740	\$71,597	\$44,825	\$47,000	\$44,825
TOTAL	\$627,432	\$716,702	\$742,921	\$831,582	\$808,606

WORK PROJECT DETAIL

Fund 202 Major Street Fund
Dept 474 Traffic Services

		2022/23	2023/24	2024/25	2024/25	2025/26
		Actual	Actual	Budget	Projected	Adopted
Work Project Titles:						
780	Traffic Eng. Office-Mjr 1/2	\$ 89,801	\$ 71,319	\$ 115,524	\$ 100,870	\$ 125,738
781	Traffic Signals-City	306,884	422,533	279,115	448,514	303,795
781C	Traffic Signals-Concord	670	-	446	457	485
781G	Traffic Signals-Grass Lake	1,697	670	1,932	1,497	2,102
781H	Traffic Signals-Hanover	-	5,040	223	2,911	243
781J	Traffic Signals- Jackson County	24,628	9,945	16,047	22,120	17,466
781T	Tree Trimming	18,075	-	38,483	11,980	41,886
782	Traffic Signs	84,645	78,059	96,283	101,370	104,795
783	Pavement Marking	64,128	59,102	91,454	76,797	99,539
784	Railroad Signals	8,117	8,346	6,241	10,187	6,792
788	Traffic Records & Studies	5,232	8,466	11,515	8,357	12,533
788A-G	JACTS Traffic Counts, Etc.	-	-	7,206	-	7,843
794	Street Light Inventory	23,555	53,222	78,452	46,522	85,389
		\$ 627,432	\$ 716,702	\$ 742,921	\$ 831,582	\$ 808,606

Winter Maintenance

Fund-Activity: 202-478

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

The long-term goal of Winter Maintenance is to provide a safe and aesthetic transportation system through efficient and effective services. There are no significant increases or decreases in the fiscal year 2025/26 budget from the previous year.

BUDGET SUMMARY - EXPENSES

202-478 Winter Maintenance Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
PERSONAL SERVICES	\$41,616	\$36,701	\$84,569	\$67,588	\$87,241
CONTRACTUAL AND OTHER	\$75,233	\$59,595	\$121,942	\$109,277	\$126,421
MATERIAL AND SUPPLIES	\$91,726	\$144,956	\$186,650	\$243,000	\$190,380
TOTAL	\$208,575	\$241,252	\$393,161	\$419,865	\$404,042

WORK PROJECT DETAIL

Fund 202 Major Street Fund
Dept 478 Winter Maintenance

		2022/23	2023/24	2024/25	2024/25	2025/26
		Actual	Actual	Budget	Projected	Adopted
Work Project Titles:						
790	Snowplowing	\$ 20,911	\$ 10,720	\$ 58,730	\$ 46,984	\$ 60,492
791	Hauling Snow	15,221	9,052	40,929	32,743	42,157
792	Salting	172,443	221,480	293,502	340,138	301,393
	TOTAL	\$ 208,575	\$ 241,252	\$ 393,161	\$ 419,865	\$ 404,042

Trunkline Maintenance

Fund-Activity: 202-498

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

There are no significant increases or decreases in the fiscal year 2025/26 budget from the previous year.

BUDGET SUMMARY - EXPENSES

202-498 Trunkline Maintenance Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
PERSONAL SERVICES	\$19,298	\$16,234	\$75,756	\$51,521	\$78,887
CONTRACTUAL AND OTHER	\$45,061	\$38,956	\$97,668	\$145,738	\$102,797
MATERIAL AND SUPPLIES	\$28,433	\$35,232	\$55,000	\$41,250	\$60,192
TOTAL	\$92,793	\$90,422	\$228,424	\$238,509	\$241,876

State Highway Construction

Fund-Activity: 202-505

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

The increase in State Highway Construction for fiscal year 2025/26 is to accommodate a rise in infrastructure projects. This increase is part of a broader effort to address aging infrastructure, improve road safety, and meet growing transportation demands. The additional funding will be allocated to enhance road and bridge conditions and support economic growth through better connectivity.

BUDGET SUMMARY - EXPENSES

202-505 State Highway Construction Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
CONTRACTUAL AND OTHER	\$13,928,459	\$4,009,024	\$9,353,078	\$7,247,673	\$15,730,768
TOTAL	\$13,928,459	\$4,009,024	\$9,353,078	\$7,247,673	\$15,730,768

WORK PROJECT DETAIL

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

<u>Work Project Titles:</u>	Special		Fund	CDBG/	Bonds	Total
	Fed./State	Assessment	Balance	Other		
Past MDOT Projects			60,569			60,569
Bridge Recon: S Cooper over Grand River (MDOT)	8,182,344		131,357			8,313,701
Bridge Rehab: Glick Hwy over Grand River (MDOT)	462,000		7,417			469,417
Bridge Maintenance: High #4536 (west), Losey #4547 & Morrell #4538	201,210				10,590	211,800
MLK Equality Trail: MLK to Merriman, Const. (Task 3)	192,000			174,862		366,862
MLK Jr Dr: South to Morrell				4,522,283		4,522,283
Traffic Signal Recon: Lansing Avenue Corridor, Safety	512,503				207,217	719,720
Traffic Signal Recon: Morrell at Brown and at Wisner	482,775		23,195			505,970
Brown: Denton to High	174,837			46,909		221,746
Ganson: Elm to east City Limits	110,720		34,600			145,320
Blackstone: Glick to VanBuren	151,104			42,276		193,380
TOTAL	\$ 10,469,493	\$ -	\$ 257,138	\$ 4,786,330	\$ 217,807	\$ 15,730,768

Transfers To Other Funds

Fund-Activity: 202-966

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

The increase in fiscal year 2024/25 is for the 2024 MTF Bonds debt service payments. This bond issue was approved by City Council on April 2, 2024 and subsequently closed June 25, 2024.

BUDGET SUMMARY - EXPENSES

202-966 Transfers to Other Funds

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
CONT.-2017 MTF BOND FUND	\$592,571	\$588,204	\$601,885	\$606,885	\$678,841
CONT.-2024 MTF BOND FUND	\$0	\$0	\$0	\$444,534	\$446,700
CONT.-2018 CAP IMP D/S FUND	\$180,762	\$181,916	\$179,512	\$179,512	\$180,153
TOTAL	\$773,333	\$770,120	\$781,397	\$1,230,931	\$1,305,694

Street & Bridge Construction

Fund-Activity: 203-451

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

The decrease in fiscal year 2025/26 is attributable to an expected decrease in street and bridge construction projects.

BUDGET SUMMARY - EXPENSES

203-451 Street & Bridge Construction Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
PERSONAL SERVICES	\$9,184	\$3,288	\$15,235	\$20,366	\$10,896
CONTRACTUAL AND OTHER	\$1,056,831	\$675,582	\$923,401	\$809,954	\$522,274
MATERIAL AND SUPPLIES	\$15,007	\$0	\$1,500	\$1,500	\$1,500
TOTAL	\$1,081,023	\$678,870	\$940,136	\$831,820	\$534,670

WORK PROJECT DETAIL

Fund 203 Local Street Fund
Dept 451 Street & Bridge Construction

<u>Work Project Titles:</u>	Special	Fund	CDBG/			Total
	Assessment	Balance	PIF	Other	Bonds	FY Cost
Local St. Const.-Misc.		12,000				12,000
Local Street CPM Program		50,000				50,000
Local Street Planning & Permits		10,000				10,000
Health District Street Lighting				322,147		322,147
Rosedale Drainage Improvements		67,323				67,323
Sidewalk for Haz. Tree Removal Program		73,200				73,200
TOTAL	\$ -	\$ 212,523	\$ -	\$ 322,147	\$ -	\$ 534,670

Street & Bridge Maintenance

Fund-Activity: 203-463

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

SIGNIFICANT PROGRAM NOTES

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

BUDGET SUMMARY - EXPENSES

203-463 Street & Bridge Maintenance Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
PERSONAL SERVICES	\$168,010	\$135,575	\$197,804	\$209,522	\$213,589
CONTRACTUAL AND OTHER	\$253,402	\$204,558	\$331,426	\$342,460	\$386,475
MATERIAL AND SUPPLIES	\$145,656	\$98,405	\$226,200	\$188,650	\$222,840
TOTAL	\$567,068	\$438,538	\$755,430	\$740,632	\$822,904

WORK PROJECT DETAIL

Fund 202 Major Street Fund
Dept 463 Street & Bridge Maintenance

	2022/23	2023/24	2024/25	2024/25	2025/26
	Actual	Actual	Budget	Projected	Adopted
Work Project Titles:					
Street Cleaning	246,395	298,916	299,714	337,538	320,420
Maintenance C&G Street	186,883	188,065	429,620	286,939	359,715
Catch Basin Maintenance	10,459	22,287	69,819	56,948	58,087
Maint. No C&G Streets	-	-	18,380	12,859	13,501
TOTAL	443,737	509,267	817,533	694,284	751,723

Dept.	Account Description	2022/23	2023/24	2024/25	2024/25	2025/26
		Actual	Actual	Budget	Projected	Adopted
<u>Street Cleaning:</u>						
700	Machine Sweeping	44,218	74,892	75,108	77,500	85,250
701	Haul Sweepings	19,476	37,049	27,948	38,500	39,270
702	Hand Cleaning	38,242	42,273	46,658	45,000	45,900
703	Leaf Pickup/Dropoff	144,459	144,702	150,000	176,538	150,000
		246,395	298,916	299,714	337,538	320,420
<u>Maintenance C&G Street:</u>						
705	Asphalt Patching	166,582	166,217	324,150	245,701	273,887
706	Concrete Patching	-	-	10,169	-	-
707	Curb & Gutter Repair	8,613	9,300	18,560	14,848	16,334
708	Crackfill	-	-	28,050	-	28,610
709	Parkway Maintenance	11,688	12,548	31,047	26,390	26,918
711	Chipseal	-	-	17,644	-	13,966
		186,883	188,065	429,620	286,939	359,715
<u>Catch Basin Maintenance:</u>						
712	Catch Basin Work	8,450	20,201	36,159	36,159	36,882
713	Clean Catch Basins	2,009	2,086	33,660	20,789	21,205
		10,459	22,287	69,819	56,948	58,087
<u>Maintenance No C&G Streets:</u>						
714	Asphalt Patching	-	-	2,970	2,082	1,857
717	Shoulder & Gutter Repair	-	-	1,060	740	1,170
720	Non Motorized Maintenance	-	-	2,780	1,942	2,136
722	Bridge Maintenance	-	-	4,470	3,127	3,221
725	Bike Lane Sweeping	-	-	2,115	1,480	1,524
727	Insurance deductible	-	-	4,985	3,489	3,593
		-	-	18,380	12,859	13,501
TOTAL		443,737	509,267	817,533	694,284	751,723

Traffic Services

Fund-Activity: 203-474

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

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

BUDGET SUMMARY - EXPENSES

203-474 Traffic Services Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
PERSONAL SERVICES	\$468	\$10,999	\$19,235	\$9,283	\$18,192
CONTRACTUAL AND OTHER	\$312	\$4,999	\$13,097	\$6,883	\$14,140
MATERIAL AND SUPPLIES	\$0	\$0	\$1,000	\$500	\$1,000
TOTAL	\$780	\$15,999	\$33,332	\$16,666	\$33,332

WORK PROJECT DETAIL

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

		2022/23	2023/24	2024/25	2024/25	2025/26
		Actual	Actual	Budget	Projected	Adopted
Work Project Titles:						
981	Traffic Signs	780	15,999	33,332	16,666	33,332
	TOTAL	\$ 780	\$ 15,999	\$ 33,332	\$ 16,666	\$ 33,332

Winter Maintenance

Fund-Activity: 203-478

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

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

BUDGET SUMMARY - EXPENSES

203-478 Winter Maintenance Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
MATERIAL AND SUPPLIES	\$33,480	\$89,967	\$124,650	\$175,000	\$183,750
CONTRACTUAL AND OTHER	\$34,093	\$44,634	\$71,657	\$87,889	\$96,886
PERSONAL SERVICES	\$19,233	\$22,136	\$44,590	\$53,430	\$54,779
EXPENDITURES TOTAL	\$86,807	\$156,736	\$240,897	\$316,319	\$335,415
TOTAL	\$86,807	\$156,736	\$240,897	\$316,319	\$335,415

WORK PROJECT DETAIL

Fund 203 Local Street Fund
Dept 478 Winter Maintenance

		2022/23	2023/24	2024/25	2024/25	2025/26
		Actual	Actual	Budget	Projected	Adopted
Work Project Titles:						
990	Snowplowing	17,691	47,100	37,866	40,366	46,136
991	Hauling Snow	2,963	755	14,170	14,170	15,587
992	Salting	66,153	108,881	188,861	261,783	273,692
TOTAL		\$ 86,807	\$ 156,736	\$ 240,897	\$ 316,319	\$ 335,415

Transfers To Other Funds

Fund-Activity: 203-966

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

There are no significant increases or decreases from the previous year.

BUDGET SUMMARY - EXPENSES

203-966 Transfers to Other Funds

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
TRANSFERS OUT					
OTHER FINANCING USES	\$87,279	\$87,836	\$86,675	\$86,675	\$86,985
TRANSFERS OUT TOTAL	\$87,279	\$87,836	\$86,675	\$86,675	\$86,985
TOTAL	\$87,279	\$87,836	\$86,675	\$86,675	\$86,985

Parks & Recreation

Fund-Activity: 208-751

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

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

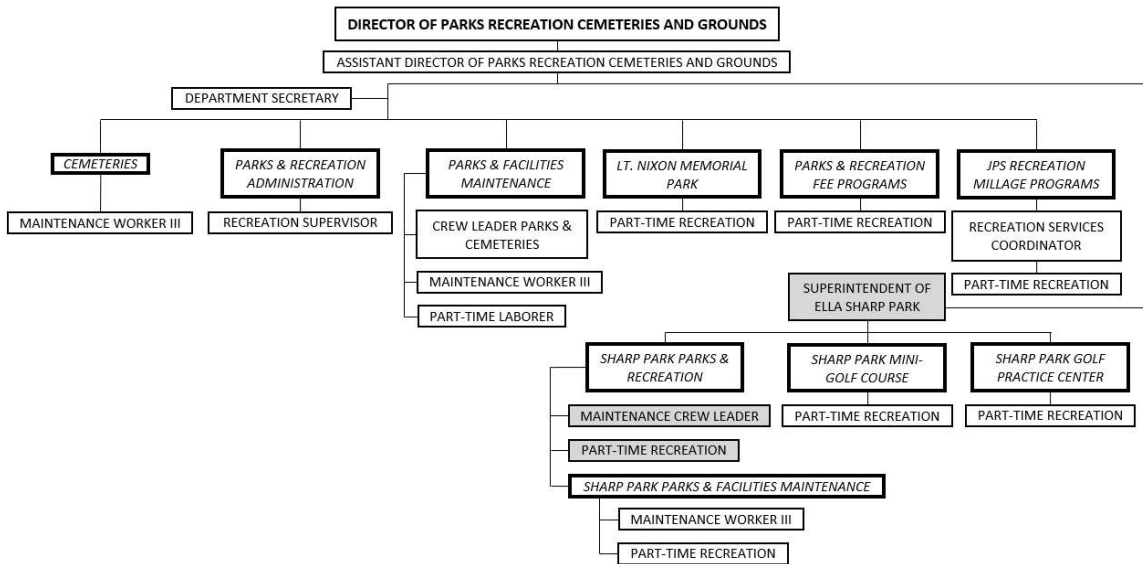
The decrease in the fiscal year 2025/26 budget is attributed to a reduction in building maintenance costs from the previous year and final payments on equipment being made in fiscal year 2024/25.

BUDGET SUMMARY - EXPENSES

208-751 Parks & Recreation Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$310,505	\$329,768	\$326,502	\$331,939	\$322,564
CONTRACTUAL AND OTHER	\$91,202	\$113,516	\$140,048	\$160,850	\$146,850
MATERIAL AND SUPPLIES	\$244,363	\$315,562	\$230,700	\$250,700	\$257,700
CAPITAL OUTLAY	\$99,866	\$9,772	\$33,225	\$17,500	\$2,500
EXPENDITURES TOTAL	\$745,936	\$768,617	\$730,475	\$760,989	\$729,614
TOTAL	\$745,936	\$768,617	\$730,475	\$760,989	\$729,614

ACTIVITY PERSONNEL CHART



PERSONNEL SCHEDULE

Parks & Recreation

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

Golf Practice Center

Fund-Activity: 208-753

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

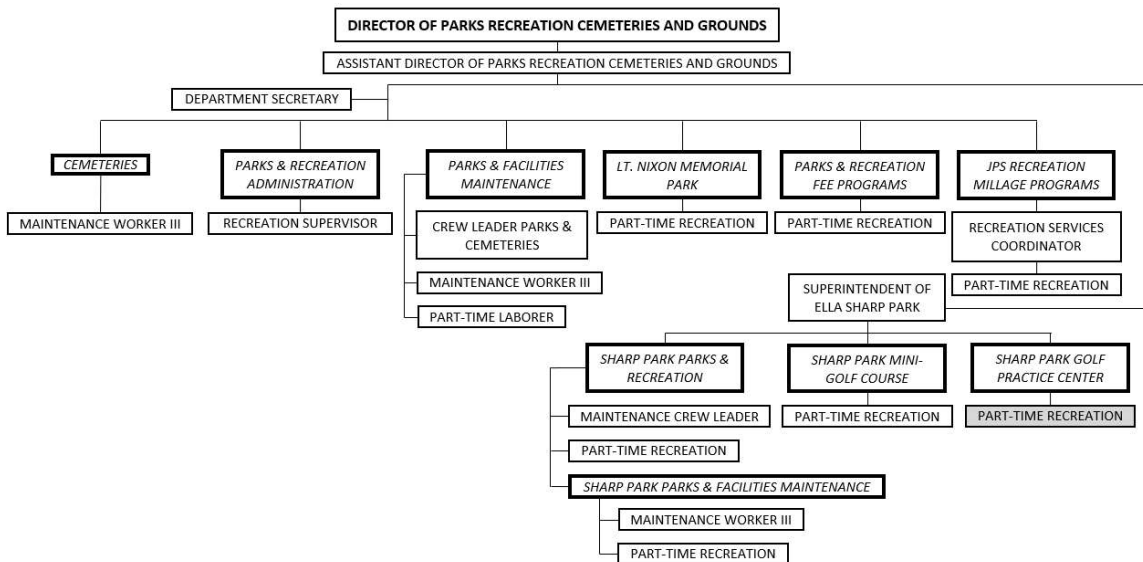
It is anticipated that the golf practice center will open earlier in the current fiscal year as compared to the last season. Staff is hopeful the practice center will meet its revenue goals for the 2024/25 season, weather permitting, and contribute positively to the overall fund balance. There are no significant increases or decreases in revenue or expenses proposed for fiscal year 2025/26. Note, the budget for the practice center is budgeted to be open for 26 weeks in the fiscal period.

BUDGET SUMMARY - EXPENSES

208-753 Golf Practice Center Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
PERSONAL SERVICES	\$29,398	\$40,926	\$38,145	\$46,570	\$55,432
CONTRACTUAL AND OTHER	\$2,370	\$2,014	\$2,233	\$3,604	\$3,604
MATERIAL AND SUPPLIES	\$662	\$769	\$1,000	\$1,600	\$500
TOTAL	\$32,430	\$43,710	\$41,378	\$51,774	\$59,536

ACTIVITY PERSONNEL CHART



Mini-Golf Course

Fund-Activity: 208-754

Fiscal Year 2025/26 Annual Budget

OVERVIEW

The Ella Sharp Park Miniature Golf Course was built in the early 1990's. It has been a valuable revenue source for the Ella Sharp Park Operating Fund and often times revenues have doubled expenditures. Recent years have seen significant deterioration at the mini-golf facilities. To ensure it remains a popular destination within the City of Jackson, major improvements were made in fiscal year 2023/24.

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

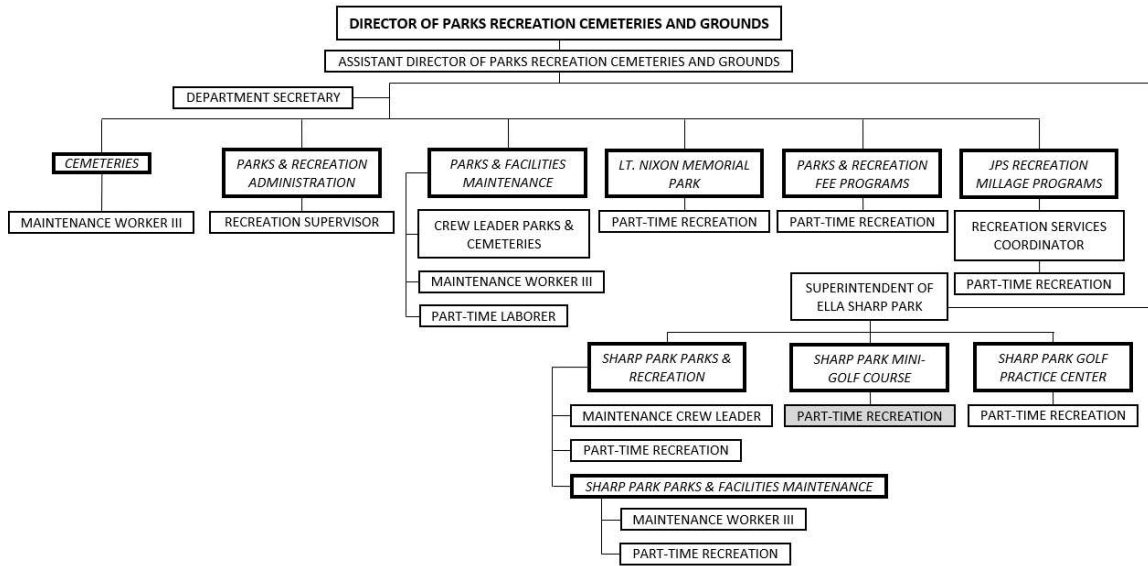
The mini-golf course budget is based on operating for 26 weeks.

BUDGET SUMMARY - EXPENSES

208-754 Mini-Golf Course Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$15,071	\$12,502	\$29,708	\$29,708	\$29,966
CONTRACTUAL AND OTHER	\$3,898	\$5,048	\$11,271	\$11,271	\$13,271
MATERIAL AND SUPPLIES	\$2,666	\$3,497	\$4,500	\$5,000	\$4,500
EXPENDITURES TOTAL	\$21,635	\$21,048	\$45,479	\$45,979	\$47,737
TOTAL	\$21,635	\$21,048	\$45,479	\$45,979	\$47,737

ACTIVITY PERSONNEL CHART



Parks & Facilities Maintenance

Fund-Activity: 208-771

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

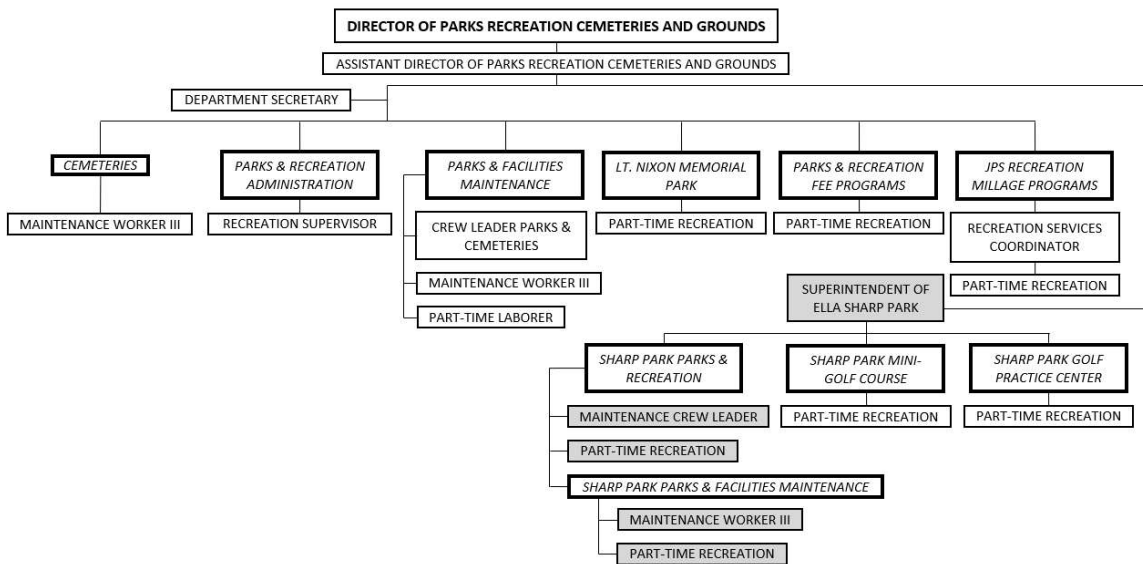
The increase in personal services for fiscal year 2025/26 is attributed to cost of living adjustments to salaries and rising healthcare expenses. Additionally, capital outlay expenditures for the year include the purchase of a new mower at a cost of \$45,000.

BUDGET SUMMARY - EXPENSES

208-771 Parks & Facilities Maintenance Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$167,139	\$166,935	\$203,886	\$205,621	\$251,469
CONTRACTUAL AND OTHER	\$26,931	\$20,155	\$500	\$4,525	\$1,500
MATERIAL AND SUPPLIES	\$25,683	\$27,319	\$27,500	\$23,725	\$28,000
CAPITAL OUTLAY	\$2,513	\$0	\$2,500	\$92,998	\$88,175
EXPENDITURES TOTAL	\$222,265	\$214,409	\$234,386	\$326,869	\$369,144
TOTAL	\$222,265	\$214,409	\$234,386	\$326,869	\$369,144

ACTIVITY PERSONNEL CHART



PERSONNEL SCHEDULE

208 Parks & Facilities Maintenance

Position Name	PARKS & FACILITIES MAINTENANCE
Allocated FTE Count	
SUPERINTENDENT OF ELLA SHARP PARK	0.5
MAINTENANCE WORKER III	1
MAINTENANCE CREW LEADER	0.5
ALLOCATED FTE COUNT	2

Debt Service Funds

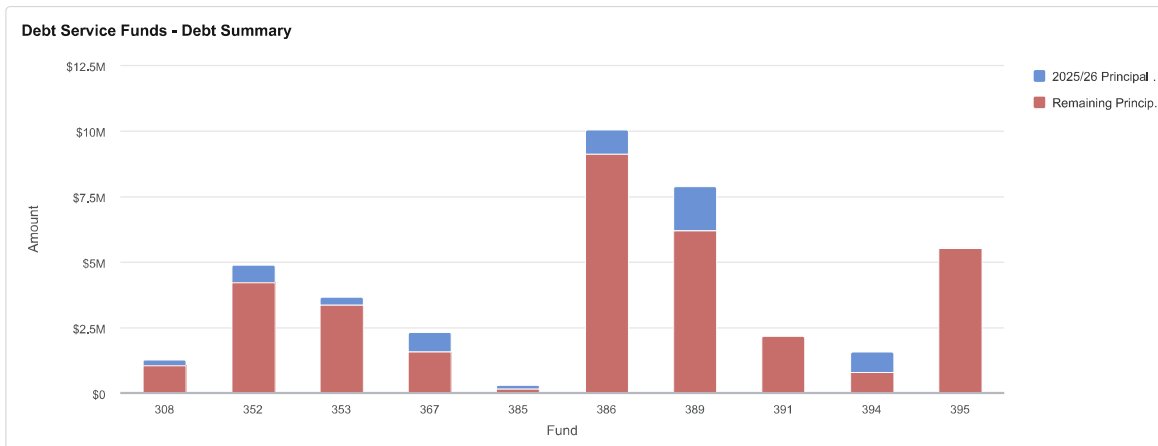
Debt service funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies when the government is obligated in some manner for the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

Debt Service Funds - Debt Summary

Fiscal Year 2025/26 Annual Budget

Debt Summary

Fund	Debt Service Fund Name	Date Issued	Final Maturity	Issue Amount	Principal Outstanding 6/30/2025	FY 25/26 Principal	FY 25/26 Interest
394	2001 DDA TIF	3/27/2001	6/1/2026	\$17,998,578	\$786,335	\$786,335	2,403,665
385	2016 Capital Improvement	4/20/2016	10/1/2025	\$1,300,000	\$145,000	\$145,000	1,631
389	2017 BRA TIF Refunding	4/26/2017	6/1/2030	\$9,080,000	\$6,190,000	\$1,660,000	163,416
352	2017 Michigan Trans. Fund	6/27/2017	6/1/2031	\$8,970,000	\$4,205,000	\$660,000	101,341
386	2018 Capital Improvement	6/28/2018	6/1/2033	\$14,890,000	\$9,090,000	\$950,000	454,500
395	2019 DDA TIF Refunding	12/19/2019	6/1/2030	\$5,715,000	\$5,495,000	\$40,000	165,949
308	2020 Capital Improvement	5/28/2020	6/1/2030	\$2,004,000	\$1,054,000	\$202,000	21,712
367	2021 City Hall Refunding	3/24/2021	5/1/2027	\$4,382,000	\$1,551,000	\$771,000	15,355
391	2021 BRA TIF Refunding	3/24/2021	6/1/2031	\$4,272,000	\$2,156,000	\$0	38,592
353	2024 Michigan Trans. Fund	6/25/2024	6/1/2034	\$3,650,000	\$3,350,000	\$305,000	167,500



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308 - 2020 Capital Improvements Bond Debt Service Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

BUDGET SUMMARY - REVENUES

308 2020 Capital Improvement Bond Debt Service Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
TRANSFERS IN					
CONTRIBUTIONS FROM OTHER FUNDS	\$223,702	\$223,788	\$223,792	\$223,792	\$223,713
TRANSFERS IN TOTAL	\$223,702	\$223,788	\$223,792	\$223,792	\$223,713
TOTAL	\$223,702	\$223,788	\$223,792	\$223,792	\$223,713

BUDGET SUMMARY - EXPENSES

308 2020 Capital Improvement Bond Debt Service Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
DEBT SERVICE	\$223,702	\$223,788	\$223,792	\$223,792	\$223,713
EXPENDITURES TOTAL	\$223,702	\$223,788	\$223,792	\$223,792	\$223,713
TOTAL	\$223,702	\$223,788	\$223,792	\$223,792	\$223,713

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

308 2020 Capital Improvement Bonds Debt Service Fund

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$223,702	\$223,788	223,792	\$223,792	\$223,713
Expenses	\$223,702	\$223,788	223,792	\$223,792	\$223,713
Revenues Over/(Under) Expenses	\$0	\$0	0	\$0	\$0
Beginning Fund Balance	\$7,088	\$7,088	\$7,088	\$7,088	\$7,088
Ending Fund Balance	\$7,088	\$7,088	\$7,088	\$7,088	\$7,088

352 - 2017 Michigan Transportation Fund Bond Debt Service Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

The 2017 Michigan Transportation Fund Bonds Debt Service Fund is to account for the payment of interest and principal on the \$9.09 million City of Jackson 2017 Michigan Transportation Fund Bonds, which are dated June 27, 2017. These bonds were issued to provide funds to pay for the cost of various street improvements, including certain special assessments, and the incidental costs related to the issuance of the bonds. These bonds were issued under the provisions of Act 175, Public Acts of Michigan, 1952, to finance improvements in accordance with the purposes enumerated in Act 51, Public Acts of Michigan, 1951, and were authorized by a resolution of the City Council adopted April 11, 2017.

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

BUDGET SUMMARY - REVENUES

352 2017 MTF Bonds Debt Service Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
TRANSFERS IN					
CONTRIBUTIONS FROM OTHER FUNDS	\$761,890	\$762,068	\$761,885	\$761,885	\$761,341
TRANSFERS IN TOTAL	\$761,890	\$762,068	\$761,885	\$761,885	\$761,341
TOTAL	\$761,890	\$762,068	\$761,885	\$761,885	\$761,341

BUDGET SUMMARY - EXPENSES

352 2017 MTF Bonds Debt Service Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
DEBT SERVICE	\$761,890	\$762,068	\$761,885	\$761,885	\$761,341
EXPENDITURES TOTAL	\$761,890	\$762,068	\$761,885	\$761,885	\$761,341
TOTAL	\$761,890	\$762,068	\$761,885	\$761,885	\$761,341

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

352 2017 MTF Bonds Debt Service Fund

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$761,890	\$762,068	761,885	\$761,885	\$761,341
Expenses	\$761,890	\$762,068	761,885	\$761,885	\$761,341
Revenues Over/(Under) Expenses	\$0	\$0	0	\$0	\$0
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0

353 - 2024 Michigan Transportation Fund Bond Debt Service Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

The 2024 Michigan Transportation Fund Bonds Debt Service Fund is to account for the payment of interest and principal on the \$3.65 million City of Jackson 2024 Michigan Transportation Fund Bonds, which are dated June 25, 2024. These bonds were issued to provide funds to pay for the cost of various street improvements, including certain special assessments, and the incidental costs related to the issuance of the bonds. These bonds were issued under the provisions of Act 175, Public Acts of Michigan, 1952, to finance improvements in accordance with the purposes enumerated in Act 51, Public Acts of Michigan, 1951, and were authorized by a resolution of the City Council adopted April 2, 2024.

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

BUDGET SUMMARY - REVENUES

353 2024 MTF Bonds Debt Service Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
TRANSFERS IN					
CONTRIBUTIONS FROM OTHER FUNDS	\$0	\$0	\$0	\$470,834	\$473,000
TRANSFERS IN TOTAL	\$0	\$0	\$0	\$470,834	\$473,000
TOTAL	\$0	\$0	\$0	\$470,834	\$473,000

BUDGET SUMMARY - EXPENSES

353 2024 MTF Bonds Debt Service Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
DEBT SERVICE	\$0	\$0	\$0	\$470,834	\$473,000
EXPENDITURES TOTAL	\$0	\$0	\$0	\$470,834	\$473,000
TOTAL	\$0	\$0	\$0	\$470,834	\$473,000

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

353 2024 MTF Bond Debt Service Fund

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	-	-	-	\$470,834	\$473,000
Expenses	-	-	-	\$470,834	\$473,000
Revenues Over/(Under) Expenses	\$0	\$0	0	\$0	\$0
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0

367 - 2021 City Hall Refunding Debt Service Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

The 2021 City Hall Refunding Debt Service Fund is to account for the payment of interest and principal on the \$4.382 million City of Jackson 2021 Unlimited Tax General Obligation (City Hall) Refunding Bonds, which are dated March 24, 2021. The bonds were issued to refinance the 2013 Unlimited Tax General Obligation Refunding Bonds and to pay the costs incidental to the issuance of the bonds. These bonds were issued under the provisions of Act 34, Public Acts of Michigan, 2001, and were authorized by a resolution of the City Council adopted on February 9, 2021.

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

BUDGET SUMMARY - REVENUES

367 2021 City Hall Refunding Debt Service Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
REVENUE					
PROPERTY TAXES	\$750,689	\$767,963	\$712,000	\$735,081	\$578,000
INVESTMENT INCOME	\$18,116	\$40,685	\$10,000	\$35,000	\$10,000
REVENUE TOTAL	\$768,804	\$808,648	\$722,000	\$770,081	\$588,000
TOTAL	\$768,804	\$808,648	\$722,000	\$770,081	\$588,000

BUDGET SUMMARY - EXPENSES

367 2021 City Hall Refunding Debt Service Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
DEBT SERVICE	\$729,581	\$739,720	\$763,691	\$763,691	\$786,355
EXPENDITURES TOTAL	\$729,581	\$739,720	\$763,691	\$763,691	\$786,355
TOTAL	\$729,581	\$739,720	\$763,691	\$763,691	\$786,355

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

367 2021 City Hall Refunding Debt Service Fund

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$768,804	\$808,648	722,000	\$770,081	\$588,000
Expenses	\$729,581	\$739,720	763,691	\$763,691	\$786,355
Revenues Over/(Under) Expenses	\$39,224	\$68,928	-41,691	\$6,390	-\$198,355
Beginning Fund Balance	\$149,300	\$188,524	\$257,452	\$257,452	\$263,842
Ending Fund Balance	\$188,524	\$257,452	\$215,761	\$263,842	\$65,487

385 - 2016 Capital Improvement Bond Debt Service Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

The bonds were issued in anticipation of the collection of future parking revenues derived from the sale of permits to be collected in association with lot #20. These future parking revenues will be supplanted, as needed, with the city's public improvement funds in amounts determined annually to be sufficient to pay the principal and interest on the bonds.

BUDGET SUMMARY - REVENUES

385 2016 Capital Improvement Bonds Debt Service Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
TRANSFERS IN					
CONTRIBUTIONS FROM OTHER FUNDS	\$144,087	\$145,569	\$145,743	\$145,743	\$146,632
TRANSFERS IN TOTAL	\$144,087	\$145,569	\$145,743	\$145,743	\$146,632
TOTAL	\$144,087	\$145,569	\$145,743	\$145,743	\$146,632

BUDGET SUMMARY - EXPENSES

385 2016 Capital Improvement Bonds Debt Service Fund Expe...

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
DEBT SERVICE	\$144,087	\$145,569	\$145,743	\$145,743	\$146,632
EXPENDITURES TOTAL	\$144,087	\$145,569	\$145,743	\$145,743	\$146,632
TOTAL	\$144,087	\$145,569	\$145,743	\$145,743	\$146,632

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

385 2016 Capital Improvement Bonds Debt Service Fund

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$144,087	\$145,569	145,743	\$145,743	\$146,632
Expenses	\$144,087	\$145,569	145,743	\$145,743	\$146,632
Revenues Over/(Under) Expenses	\$0	\$0	0	\$0	\$0
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0

386 - 2018 Capital Improvement Bond Debt Service Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

BUDGET SUMMARY - REVENUES

386 2018 Capital Improvement Bonds Debt Service Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
TRANSFERS IN					
CONTRIBUTIONS FROM OTHER FUNDS	\$1,410,000	\$1,419,000	\$1,400,250	\$1,400,250	\$1,405,250
TRANSFERS IN TOTAL	\$1,410,000	\$1,419,000	\$1,400,250	\$1,400,250	\$1,405,250
TOTAL	\$1,410,000	\$1,419,000	\$1,400,250	\$1,400,250	\$1,405,250

BUDGET SUMMARY - EXPENSES

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

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
DEBT SERVICE	\$1,410,000	\$1,419,000	\$1,400,250	\$1,400,250	\$1,405,250
EXPENDITURES TOTAL	\$1,410,000	\$1,419,000	\$1,400,250	\$1,400,250	\$1,405,250
TOTAL	\$1,410,000	\$1,419,000	\$1,400,250	\$1,400,250	\$1,405,250

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

386 2018 Capital Improvement Bond Debt Service Fund

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$1,410,000	\$1,419,000	1,400,250	\$1,400,250	\$1,405,250
Expenses	\$1,410,000	\$1,419,000	1,400,250	\$1,400,250	\$1,405,250
Revenues Over/(Under) Expenses	\$0	\$0	0	\$0	\$0
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0

389 - 2017 BRA TIF Refunding Debt Service Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

The 2017 BRA TIF Refunding Debt Service Fund is to account for the payment of interest and principal on the \$9.08 million City of Jackson Brownfield Redevelopment Authority Tax Increment Refunding Bonds, Series 2017, dated April 26, 2017. These bonds were issued to refund the Authority's Tax Increment Bonds, Series 2007, dated July 24, 2007 (the "Prior Bonds"), consisting of bonds maturing June 1, 2018 through June 1, 2030, inclusive, and paying the costs incidental to the issuance of the bonds. The bonds were issued under the provisions of Act 34 of the Public Acts of Michigan of 2001, as amended, and Act 381 of the Public Acts of Michigan of 1996, as amended, and a resolution by the Brownfield Redevelopment Authority on February 7, 2017.

The bonds were issued in anticipation of the collection of future tax increment revenues derived from the Brownfield Redevelopment Authority's approved Plan attributable to increases in the value of real and personal property on the eligible property (Consumers Energy Headquarters). These revenues, which will be transferred from the Brownfield Redevelopment Authority Fund (489) as needed to pay the annual debt service, are expected to be sufficient to pay the principal and interest on the bonds.

BUDGET SUMMARY - REVENUES

389 2017 BRA TIF Refunding Debt Service Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
TRANSFERS IN					
CONTRIBUTIONS FROM OTHER FUNDS	\$420,556	\$420,144	\$1,764,600	\$1,764,600	\$1,823,416
TRANSFERS IN TOTAL	\$420,556	\$420,144	\$1,764,600	\$1,764,600	\$1,823,416
TOTAL	\$420,556	\$420,144	\$1,764,600	\$1,764,600	\$1,823,416

BUDGET SUMMARY - EXPENSES

389 2017 BRA TIF Refunding Debt Service Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
DEBT SERVICE	\$420,556	\$420,144	\$1,764,600	\$1,764,600	\$1,823,416
EXPENDITURES TOTAL	\$420,556	\$420,144	\$1,764,600	\$1,764,600	\$1,823,416

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
TOTAL	\$420,556	\$420,144	\$1,764,600	\$1,764,600	\$1,823,416

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

389 2017 BRA TIF Refunding Debt Service Fund

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$420,556	\$420,144	1,764,600	\$1,764,600	\$1,823,416
Expenses	\$420,556	\$420,144	1,764,600	\$1,764,600	\$1,823,416
Revenues Over/(Under) Expenses	\$0	\$0	0	\$0	\$0
Beginning Fund Balance	\$1,900	\$1,900	\$1,900	\$1,900	\$1,900
Ending Fund Balance	\$1,900	\$1,900	\$1,900	\$1,900	\$1,900

391 - 2021 BRA TIF Refunding Debt Service Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

The 2021 BRA TIF Refunding Debt Service Fund is to account for the payment of interest and principal on the \$4.272 million City of Jackson Brownfield Redevelopment Authority Tax Increment Refunding Bonds, Series 2021, dated March 24, 2021. These bonds were issued to refund the Authority's Tax Increment Bonds, Series 2012, dated March 14, 2012 (the "Prior Bonds"), consisting of bonds maturing June 1, 2022 through June 1, 2024, and June 1, 2030 through June 16, 2031, inclusive, and paying the costs incidental to the issuance of the bonds. The bonds were issued under the provisions of Act 34 of the Public Acts of Michigan of 2001, as amended, and Act 381 of the Public Acts of Michigan of 1996, as amended, and resolutions adopted by the Brownfield Redevelopment Authority as well as the City Council on February 9, 2021.

The bonds were issued in anticipation of the collection of future tax increment revenues derived from the Brownfield Redevelopment Authority's approved Plan attributable to increases in the value of real and personal property on the eligible property (Consumers Energy Headquarters). These revenues, which will be transferred from the Brownfield Redevelopment Authority Fund (489) as needed to pay the annual debt service, are expected to be sufficient to pay the principal and interest on the bonds.

BUDGET SUMMARY - REVENUES

391 2021 BRA TIF Refunding Debt Service Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
TRANSFERS IN					
CONTRIBUTIONS FROM OTHER FUNDS	\$772,512	\$791,838	\$38,593	\$38,593	\$38,593
TRANSFERS IN TOTAL	\$772,512	\$791,838	\$38,593	\$38,593	\$38,593
TOTAL	\$772,512	\$791,838	\$38,593	\$38,593	\$38,593

BUDGET SUMMARY - EXPENSES

391 2021 BRA TIF Refunding Debt Service Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
DEBT SERVICE	\$772,512	\$791,838	\$38,593	\$38,593	\$38,593
EXPENDITURES TOTAL	\$772,512	\$791,838	\$38,593	\$38,593	\$38,593

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
TOTAL	\$772,512	\$791,838	\$38,593	\$38,593	\$38,593

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

391 2021 BRA TIF Refunding Debt Service Fund

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$772,512	\$791,838	38,593	\$38,593	\$38,593
Expenses	\$772,512	\$791,838	38,593	\$38,593	\$38,593
Revenues Over/(Under) Expenses	\$0	\$0	0	\$0	\$0
Beginning Fund Balance	\$618	\$618	\$618	\$618	\$618
Ending Fund Balance	\$618	\$618	\$618	\$618	\$618

394 - 2001 DDA TIF Debt Service Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

BUDGET SUMMARY - REVENUES

394 2001 DDA TIF Debt Service Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
TRANSFERS IN					
CONTRIBUTIONS FROM OTHER FUNDS	\$2,735,750	\$2,881,823	\$3,032,403	\$3,032,403	\$3,190,825
TRANSFERS IN TOTAL	\$2,735,750	\$2,881,823	\$3,032,403	\$3,032,403	\$3,190,825
TOTAL	\$2,735,750	\$2,881,823	\$3,032,403	\$3,032,403	\$3,190,825

BUDGET SUMMARY - EXPENSES

394 2001 DDA TIF Debt Service Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
DEBT SERVICE	\$2,735,750	\$2,881,823	\$3,032,403	\$3,032,403	\$3,190,825
EXPENDITURES TOTAL	\$2,735,750	\$2,881,823	\$3,032,403	\$3,032,403	\$3,190,825

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
TOTAL	\$2,735,750	\$2,881,823	\$3,032,403	\$3,032,403	\$3,190,825

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

394 2001 DDA TIF Debt Service Fund

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$2,735,750	\$2,881,823	3,032,403	\$3,032,403	\$3,190,825
Expenses	\$2,735,750	\$2,881,823	3,032,403	\$3,032,403	\$3,190,825
Revenues Over/(Under) Expenses	\$0	\$0	0	\$0	\$0
Beginning Fund Balance	\$637	\$637	\$637	\$637	\$637
Ending Fund Balance	\$637	\$637	\$637	\$637	\$637

395 - 2019 DDA TIF Refunding Debt Service Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

BUDGET SUMMARY - REVENUES

395 2019 DDA TIF Refunding Debt Service Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
TRANSFERS IN					
CONTRIBUTIONS FROM OTHER FUNDS	\$209,573	\$208,365	\$207,157	\$207,157	\$205,949
TRANSFERS IN TOTAL	\$209,573	\$208,365	\$207,157	\$207,157	\$205,949
TOTAL	\$209,573	\$208,365	\$207,157	\$207,157	\$205,949

BUDGET SUMMARY - EXPENSES

395 2019 DDA TIF Refunding Debt Service Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
DEBT SERVICE	\$209,573	\$208,365	\$207,157	\$207,157	\$205,949
EXPENDITURES TOTAL	\$209,573	\$208,365	\$207,157	\$207,157	\$205,949
TOTAL	\$209,573	\$208,365	\$207,157	\$207,157	\$205,949

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

395 2019 DDA TIF Refunding Debt Service Fund

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$209,573	\$208,365	207,157	\$207,157	\$205,949
Expenses	\$209,573	\$208,365	207,157	\$207,157	\$205,949
Revenues Over/(Under) Expenses	\$0	\$0	0	\$0	\$0
Beginning Fund Balance	\$211	\$211	\$211	\$211	\$211
Ending Fund Balance	\$211	\$211	\$211	\$211	\$211

Capital Projects Funds

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

401 - Capital Projects Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

Significant projects budgeted in fiscal year 2025/26 include:

- \$600,000 for an addition and improvements to the rec center at the Boos Center.
- \$155,000 for architecture, engineering, and boring services at the King Center to determine renovation needs.
- \$700,000 for community playground updates at the King Center, a large portion of which is funded by the Sparks Grant (\$675,000).

BUDGET SUMMARY - REVENUES

401 Capital Projects Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
REVENUE					
INVESTMENT INCOME	\$569	\$0	\$500	\$7,500	\$500
MISCELLANEOUS	\$0	\$0	\$0	\$50,000	\$675,000
REVENUE TOTAL	\$569	\$0	\$500	\$57,500	\$675,500
TRANSFERS IN					
CONTRIBUTIONS FROM OTHER FUNDS	\$590,075	\$892,164	\$308,520	\$495,000	\$1,003,520
TRANSFERS IN TOTAL	\$590,075	\$892,164	\$308,520	\$495,000	\$1,003,520
TOTAL	\$590,644	\$892,164	\$309,020	\$552,500	\$1,679,020

BUDGET SUMMARY - EXPENSES

401 Capital Projects Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
CAPITAL OUTLAY	\$500,499	\$862,213	\$330,000	\$700,000	\$1,700,000
EXPENDITURES TOTAL	\$500,499	\$862,213	\$330,000	\$700,000	\$1,700,000
TOTAL	\$500,499	\$862,213	\$330,000	\$700,000	\$1,700,000

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

401 Capital Projects Fund

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$590,644	\$892,164	309,020	\$552,500	\$1,679,020
Expenses	\$500,499	\$862,213	330,000	\$700,000	\$1,700,000
Revenues Over/(Under) Expenses	\$90,145	\$29,951	-20,980	-\$147,500	-\$20,980
Beginning Fund Balance	\$65,390	\$155,535	\$185,485	\$185,485	\$37,985
Ending Fund Balance	\$155,535	\$185,485	\$164,505	\$37,985	\$17,005

PROJECT COSTS & RELATED FUNDING

A/C #	Project Name	2024/25 Projected					2025/26 Adopted				
		Funding				Fiscal Year	Funding				Fiscal Year
		Public Imp. Fund	Grants/ Donations	General Fund	Fund Balance		Public Imp. Fund	Grants/ Donations	General Fund	Fund Balance	
975.003	Boos Center Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 575,000	\$ -	\$ 25,000	\$ -	\$ 600,000
975.006	Nixon Park/Pool Improvements	70,000	-	-	155,000	225,000	-	-	-	-	-
975.007	King Recreation Center	-	-	-	-	-	155,000	-	-	-	155,000
975.013	Exchange Park	150,000	-	-	-	150,000	-	-	-	-	-
975.014	Rotary Park	150,000	-	-	-	150,000	-	-	-	-	-
975.023	Sharp Park Landscaping	-	-	-	-	-	75,000	-	-	-	75,000
975.032	King Center Community Playground	-	-	-	-	-	25,000	675,000	-	-	700,000
975.045	Bucky Harris Park	-	-	-	-	-	50,000	-	-	-	50,000
975.054	Public Arts Committee	-	-	-	-	-	-	-	3,520	21,480	25,000
975.059	Sharp Park Mini-Golf Improvements	-	-	-	-	-	45,000	-	-	-	45,000
975.063	Park Improvements-Workers Memorial basketball court	100,000	50,000	-	-	150,000	-	-	-	-	-
975.063	Park Improvements-Citywide	-	-	-	-	-	50,000	-	-	-	50,000
975.074	New Leaf Park	25,000	-	-	-	25,000	-	-	-	-	-
Totals		\$ 495,000	\$ 50,000	\$ -	\$ 155,000	\$ 700,000	\$ 975,000	\$ 675,000	\$ 28,520	\$ 21,480	\$ 1,700,000

402 - Water Equipment and Replacement Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

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

BUDGET SUMMARY - REVENUES

402 Water Equipment and Replacement Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
REVENUE					
FEDERAL GRANTS	\$557,082	\$367,950	\$603,046	\$609,046	\$0
INVESTMENT INCOME	\$313,389	\$489,012	\$260,025	\$488,275	\$366,205
MISCELLANEOUS	\$0	\$0	\$0	\$57,723	\$0
REVENUE TOTAL	\$870,471	\$856,962	\$863,071	\$1,155,044	\$366,205
TRANSFERS IN					
CONTRIBUTIONS FROM OTHER FUNDS	\$2,831,925	\$4,817,453	\$23,887,127	\$7,014,700	\$14,796,253
TRANSFERS IN TOTAL	\$2,831,925	\$4,817,453	\$23,887,127	\$7,014,700	\$14,796,253
TOTAL	\$3,702,396	\$5,674,415	\$24,750,198	\$8,169,744	\$15,162,458

BUDGET SUMMARY - EXPENSES

402-458 New Water Main Construction Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
PERSONAL SERVICES	\$150,687	\$137,178	\$220,452	\$258,425	\$309,237
CONTRACTUAL AND OTHER	\$1,868,365	\$2,080,697	\$13,395,769	\$4,392,450	\$15,699,212
MATERIAL AND SUPPLIES	\$0	\$152	\$600	\$600	\$600
CAPITAL OUTLAY	\$5,659	\$0	\$0	\$0	\$0
TOTAL	\$2,024,710	\$2,218,027	\$13,616,821	\$4,651,475	\$16,009,049

402-591 Capital Assets - Other Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
CAPITAL OUTLAY	\$1,414,458	\$2,438,402	\$15,060,584	\$5,106,792	\$3,632,417
TOTAL	\$1,414,458	\$2,438,402	\$15,060,584	\$5,106,792	\$3,632,417

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

402 Water Equipment and Replacement Fund

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$3,702,396	\$5,674,415	24,750,198	\$8,169,744	\$15,162,458
Expenses	\$3,439,168	\$4,656,429	28,677,405	\$9,758,267	\$19,641,466
Revenues Over/(Under) Expenses	\$263,228	\$1,017,986	-3,927,207	-\$1,588,523	-\$4,479,008
Beginning Fund Balance	\$6,486,508	\$6,749,736	\$7,767,721	\$7,767,721	\$6,179,198
Ending Fund Balance	\$6,749,736	\$7,767,721	\$3,840,514	\$6,179,198	\$1,700,190

WORK PROJECT DETAIL

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

Work Project Titles	2024/25 Budget	2024/25 Projected	2025/26 Adopted
MISC WATER PROJECTS	127,769	55,925	86,475
WATER MAPPING & GIS	137,264	145,383	152,652
Arnold: Cooper to east end SRF Ph1	156,869	205	-
Biddle: Greenwood to Williams SRF Ph1	103,224	1,117	-
Blakely: Elm to Pleasant	30,322	76,838	-
Burr: Waterloo to East	-	19,123	482,417
Burr: Cooper to Waterloo SRF Ph1	359,225	1,454	-
Clinton: Lansing to Backus	162,000	-	-
Cooper: Michigan to Pearl (Pearl Loop)	125,976	-	-
Deyo: Elm to Gorham SRF Ph1	235,148	71	-
Dwight: Chapin to Tyson SRF Ph1	130,686	172	-
DWSRF PH1 LSLs	-	10,628	64,286
East: Plymouth to Teneyck	253,566	-	-
East: Teneyck to Michigan	253,566	-	-
Ganson, Elm to East City Limits	-	41,797	373,942
Grinnell: Norfolk to Wildwood SRF Ph1	163,896	91	-
McBride: Fourth to First SRF Ph1	234,192	1,518	-
MLK Jr Dr: South to Morrell	2,662,952	1,413,628	2,360,677
MLK Jr Dr: South to Morrell (Pb Serv)	425,408	482,791	-
MLK Transmission Main Extension	-	143,385	430,155
Morrell: Bowen to West	-	-	21,248
Morrell: Brown to Bowen	-	-	36,121
New York: Wilkins to Franklin SRF Ph2	313,855	(16,161)	-
Page-Washington Ave Corridor	-	-	162,800
Park: Burr to Ganson SRF Ph2	517,861	3,491	3,428
Pearl Loop Transmission Main (Const)	1,390,240	1,143,522	4,574,375
Pearl: Cooper to Waterloo (Pearl Loop)	312,838	-	-
Perrine: Pearl to Burr	-	63,049	-
Pigeon: Wren to Moore SRF Ph2	334,779	684	4,647
Pleasant: Pringle to Deyo SRF Ph2	353,087	5,511	621
Quarry: Park to Harris SRF Ph2	465,552	2,223	2,181
S Cooper: Washington to Michigan MDOT	-	689,590	1,647,939
Seventh: Christy to Carlton SRF Ph2	240,622	2,083	2,007
Sewer Repair: High and Woodsum	-	6,936	100,972
Steward: Lansing to 150 feet south	135,000	-	-
Transmission Main: Hupp and Morrell	42,856	13,814	4,771,092
Transmission Main: Elizabeth, VanDorn to State	183,566	-	-
Transmission Main: MLK Jr Dr, Prospect to Mitchell	1,269,140	-	-
Transmission Main: Modelling Study	-	-	15,500
Transmission Main: Pearl Loop, (ENG ONLY)	110,217	143,205	-
Virginia: Waterloo thru 800 block SRF Ph2	219,699	4,512	509
Warwick Ct: MLK to Cooper SRF Ph2	568,078	2,319	2,194
Wilkins: MLK to New York SRF Ph2	219,699	405	2,377
Williams: Biddle to Wilkins	122,035	-	-
Williams: Biddle to Wilkins SRF Ph1	-	442	-
Woodward: Edward to A SRF Ph2	219,699	2,097	2,021
Wren: Pigeon to Martin SRF Ph2	166,805	515	3,157
WTP Sanitary Sewer Rehab	869,130	149,005	597,266
WTP Sewer Lining	-	40,107	107,990
TOTAL	\$ 13,616,821.00	\$ 4,651,475.00	\$ 16,009,049.00

403 - Lead Service Line Replacement Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

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

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

BUDGET SUMMARY - REVENUES

403 Lead Service Line Replacement Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
REVENUE					
FEDERAL GRANTS	\$183,585	\$490,134	\$1,096,500	\$990,242	\$683,974
INVESTMENT INCOME	\$51,422	\$133,112	\$58,830	\$138,437	\$83,062
REVENUE TOTAL	\$235,007	\$623,246	\$1,155,330	\$1,128,679	\$767,036
TRANSFERS IN					
CONTRIBUTIONS FROM OTHER FUNDS	\$1,050,166	\$1,622,506	\$1,671,185	\$1,671,185	\$1,836,075

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
TRANSFERS IN TOTAL	\$1,050,166	\$1,622,506	\$1,671,185	\$1,671,185	\$1,836,075
TOTAL	\$1,285,173	\$2,245,752	\$2,826,515	\$2,799,864	\$2,603,111

BUDGET SUMMARY - EXPENSES

403 Lead Service Line Replacement Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$73,726	\$194,229	\$349,277	\$330,002	\$351,645
CONTRACTUAL AND OTHER	\$177,782	\$450,592	\$820,221	\$769,685	\$735,465
MATERIAL AND SUPPLIES	\$54,615	\$91,885	\$227,500	\$222,500	\$235,000
CAPITAL OUTLAY	\$31,573	\$0	\$300,000	\$234,383	\$50,000
EXPENDITURES TOTAL	\$337,696	\$736,706	\$1,696,998	\$1,556,570	\$1,372,110
TOTAL	\$337,696	\$736,706	\$1,696,998	\$1,556,570	\$1,372,110

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

403 Lead Service Line Replacement Fund

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$1,285,173	\$2,245,752	2,826,515	\$2,799,864	\$2,603,111
Expenses	\$337,696	\$736,706	1,696,998	\$1,556,570	\$1,372,110
Revenues Over/(Under) Expenses	\$947,477	\$1,509,046	1,129,517	\$1,243,294	\$1,231,001
Beginning Fund Balance	\$645,259	\$1,592,736	\$3,101,782	\$3,101,782	\$4,345,076
Ending Fund Balance	\$1,592,736	\$3,101,782	\$4,231,299	\$4,345,076	\$5,576,077

WORK PROJECT DETAIL

Fund 403 Lead Service Line Replacement
Dept 542 Service Line Replacement

	2022/23	2023/24	2024/25	2024/25	2025/26
	Actual	Actual	Budget	Projected	Adopted
Work Project Titles:					
Lead Service Records & Coordination	\$ 16,167	\$ 67,671	\$ 81,720	\$ 81,720	\$ 84,990
Lead Service Replacement - Full	62,425	45,808	30,280	37,850	210,118
Lead Service Replacement - Remainder of Pb	78,292	93,719	38,498	67,375	343,028
Lead Service Replacement - Remainder of Pb - ARPA	180,812	490,134	1,096,500	990,242	683,974
Lead Service Replacement - LSLR SRF FY22 Pase 1 Full Service		636	-	-	-
Lead Service Inventory Investigation	-	-	150,000	145,000	-
Lead Service Replacement Equipment	-	-	300,000	234,383	50,000
Lead Service Replacement Miscellaneous	-	38,738	-	-	-
TOTAL	\$ 337,696	\$ 736,706	\$ 1,696,998	\$ 1,556,570	\$ 1,372,110

404 - Sanitary Sewer Maintenance Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

The long-term goal is to provide an up-to-date and sustainable infrastructure of pipes to transport sanitary waste to the City's Wastewater Treatment Plant. Uninterrupted flow through the pipes allows for a safer and healthier community.

BUDGET SUMMARY - REVENUES

404 Sanitary Sewer Maintenance Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
REVENUE					
INVESTMENT INCOME	\$6	\$51	\$500	\$0	\$0
REVENUE TOTAL	\$6	\$51	\$500	\$0	\$0
TRANSFERS IN					
CONTRIBUTIONS FROM OTHER FUNDS	\$323,380	\$303,969	\$672,781	\$608,528	\$462,407
TRANSFERS IN TOTAL	\$323,380	\$303,969	\$672,781	\$608,528	\$462,407
TOTAL	\$323,386	\$304,019	\$673,281	\$608,528	\$462,407

BUDGET SUMMARY - EXPENSES

404 Sanitary Sewer Replacement Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
PERSONAL SERVICES	\$150,014	\$149,694	\$241,630	\$224,633	\$166,531
CONTRACTUAL AND OTHER	\$121,889	\$110,025	\$278,426	\$259,622	\$198,807
MATERIAL AND SUPPLIES	\$51,483	\$44,301	\$152,225	\$124,273	\$97,069
CAPITAL OUTLAY	\$0	\$0	\$1,000	\$0	\$0
EXPENDITURES TOTAL	\$323,386	\$304,019	\$673,281	\$608,528	\$462,407
TOTAL	\$323,386	\$304,019	\$673,281	\$608,528	\$462,407

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

404 Sanitary Sewer Maintenance Fund

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$323,386	\$304,019	673,281	\$608,528	\$462,407
Expenses	\$323,386	\$304,019	673,281	\$608,528	\$462,407
Revenues Over/(Under) Expenses	\$0	\$0	0	\$0	\$0
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0

WORK PROJECT DETAIL

Fund 404 Sanitary Sewer Maintenance Fund Dept 456 Sanitary Sewer Maintenance

	2022/23 Actual	2023/24 Actual	2024/25 Budget	2024/25 Projected	2025/26 Adopted
Work Project Titles:					
Repairs by DPW	\$ 151,126	\$ 69,044	\$ 143,130	\$ 146,047	\$ 98,030
Repairs by Contractor	-	-	13,456	6,085	9,248
Clean and Flush	27,344	28,511	100,917	60,853	69,361
Stake and Locate	52,262	59,265	100,917	91,279	69,361
Manhole Work	83,881	92,810	80,734	116,837	55,489
Heavy Sewer Cleaning	-	-	20,183	7,911	13,872
Sewer Maint. - Sewer Separation	-	-	6,728	6,085	4,624
Sewer Televising	995	2,548	33,639	9,128	23,120
Not Reimbursable - Sewer Backup	125	-	5,382	-	3,700
Sewer Service Installation (Economic Development)	7,653	51,841	168,195	164,303	115,602
TOTAL	\$ 323,386	\$ 304,019	\$ 673,281	\$ 608,528	\$ 462,407

405 - Sanitary Sewer Replacement Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

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

BUDGET SUMMARY - REVENUES

405 Sanitary Sewer Replacement Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
REVENUE					
INVESTMENT INCOME	\$120,723	\$241,033	\$137,090	\$193,030	\$115,818
REVENUE TOTAL	\$120,723	\$241,033	\$137,090	\$193,030	\$115,818
TRANSFERS IN					
CONTRIBUTIONS FROM OTHER FUNDS	\$1,060,502	\$2,467,570	\$3,106,915	\$2,156,633	\$3,728,897
TRANSFERS IN TOTAL	\$1,060,502	\$2,467,570	\$3,106,915	\$2,156,633	\$3,728,897
TOTAL	\$1,181,225	\$2,708,603	\$3,244,005	\$2,349,663	\$3,844,715

BUDGET SUMMARY - EXPENSES

405 Sanitary Sewer Replacement Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$112,805	\$87,189	\$168,968	\$129,656	\$127,311
CONTRACTUAL AND OTHER	\$512,886	\$724,449	\$6,044,174	\$4,178,764	\$5,781,647
MATERIAL AND SUPPLIES	\$0	\$3,748	\$1,000	\$4,848	\$1,000
CAPITAL OUTLAY	\$5,659	\$0	\$0	\$0	\$0
EXPENDITURES TOTAL	\$631,349	\$815,386	\$6,214,142	\$4,313,268	\$5,909,958
TOTAL	\$631,349	\$815,386	\$6,214,142	\$4,313,268	\$5,909,958

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

405 Sanitary Sewer Replacement Fund

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$1,181,225	\$2,708,603	3,244,005	\$2,349,663	\$3,844,715
Expenses	\$631,349	\$815,386	6,214,142	\$4,313,268	\$5,909,958
Revenues Over/(Under) Expenses	\$549,875	\$1,893,217	-2,970,137	-\$1,963,605	-\$2,065,243
Beginning Fund Balance	\$2,653,568	\$3,203,443	\$5,096,660	\$5,096,660	\$3,133,055
Ending Fund Balance	\$3,203,443	\$5,096,660	\$2,126,523	\$3,133,055	\$1,067,812

WORK PROJECT DETAIL

Fund 405 Sanitary Sewer Replacement Fund
Dept 457 New Sewer Construction

Work Project Titles	2024/25 Budget	2024/25 Projected	2025/26 Adopted
MISC SAN. SEWER CONSTRUCTION	\$ 50,312	\$ 53,094	\$ 50,000
Sewer Lining	100,000	120,205	100,000
Sewer Studies & Permits	104,241	49,042	41,000
SEWER MAPPING & GIS	157,037	107,989	113,388
Biddle: Greenwood to Williams	99,220	290,437	-
Blakely: Elm to Pleasant	40,009	54,057	-
Burr: Perrine to State	-	183,255	-
Burr: State to Waterloo	139,532	179,417	-
East: Plymouth to Michigan	85,640	-	-
Lansing: Steward to Clinton	105,907	-	-
Mike Levine Landlands Trail Sewer Protection	5,000	-	11,000
MLK Jr Dr: South to Morrell	1,945,468	425,760	1,705,378
Monkey Run Sewer Rehabilitation	2,010,478	167,452	1,140,872
North Extension Sanitary Sewer	12,000	187,821	-
North Interceptor: Clean & TV	-	730,838	93,797
Page-Washington Ave Corridor	-	-	139,392
Pearl Loop: (Cooper, Pearl, & East Ave)	430,129	585,181	2,129,674
Porter: Waterloo to Ellery	-	14,755	14,755
Sewer Repair: High and Woodsum	-	7,063	100,972
Trunkline Sewer Maintenance Study & Planning	-	24,291	269,730
Williams: Biddle to Wilkins	73,612	175,020	-
WWTP Culvert #2 & #4 Replacement	855,557	957,591	-
TOTAL	\$ 6,214,142	\$ 4,313,268	\$ 5,909,958

406 - Wastewater Equipment Replacement Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

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

BUDGET SUMMARY - REVENUES

406 Wastewater Equipment Replacement Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
REVENUE					
FEDERAL GRANTS	\$903,321	\$4,499,640	\$0	\$282,131	\$0
INVESTMENT INCOME	\$199,112	\$254,004	\$189,831	\$259,129	\$129,565
MISCELLANEOUS	\$0	\$0	\$0	\$74,295	\$0
REVENUE TOTAL	\$1,102,433	\$4,753,644	\$189,831	\$615,555	\$129,565
TRANSFERS IN					
CONTRIBUTIONS FROM OTHER FUNDS	\$1,512,800	\$1,535,528	\$13,204,201	\$758,864	\$343,827
TRANSFERS IN TOTAL	\$1,512,800	\$1,535,528	\$13,204,201	\$758,864	\$343,827
TOTAL	\$2,615,233	\$6,289,172	\$13,394,032	\$1,374,419	\$473,392

BUDGET SUMMARY - EXPENSES

406 Wastewater Equipment Replacement Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
CAPITAL OUTLAY	\$2,032,935	\$7,031,745	\$13,304,666	\$3,832,083	\$687,653
EXPENDITURES TOTAL	\$2,032,935	\$7,031,745	\$13,304,666	\$3,832,083	\$687,653
TOTAL	\$2,032,935	\$7,031,745	\$13,304,666	\$3,832,083	\$687,653

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

406 Wastewater Equipment Replacement Fund

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$2,615,233	\$6,289,172	13,394,032	\$1,374,419	\$473,392
Expenses	\$2,032,935	\$7,031,745	13,304,666	\$3,832,083	\$687,653
Revenues Over/(Under) Expenses	\$582,298	-\$742,573	89,366	-\$2,457,664	-\$214,261
Beginning Fund Balance	\$4,522,214	\$5,104,512	\$4,361,939	\$4,361,939	\$1,904,275
Ending Fund Balance	\$5,104,512	\$4,361,939	\$4,451,305	\$1,904,275	\$1,690,014

407 - 2022 Sewer System Project Construction Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

None noted.

BUDGET SUMMARY - REVENUES

407 2022 Sewer System Project Construction Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
TRANSFERS IN					
CONTRIBUTIONS FROM OTHER FUNDS	\$1,961,911	\$5,184,425	\$2,492,187	\$4,788,855	\$0
TRANSFERS IN TOTAL	\$1,961,911	\$5,184,425	\$2,492,187	\$4,788,855	\$0
TOTAL	\$1,961,911	\$5,184,425	\$2,492,187	\$4,788,855	\$0

BUDGET SUMMARY - EXPENSES

407 2022 Sewer System Project Construction Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
CONTRACTUAL AND OTHER	\$50,921	\$0	\$0	\$0	\$0
CAPITAL OUTLAY	\$1,430,018	\$5,184,425	\$2,492,187	\$4,788,856	\$0
EXPENDITURES TOTAL	\$1,480,938	\$5,184,425	\$2,492,187	\$4,788,856	\$0
TOTAL	\$1,480,938	\$5,184,425	\$2,492,187	\$4,788,856	\$0

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

407 2022 Sewer System Project Construction

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$1,961,911	\$5,184,425	2,492,187	\$4,788,855	–
Expenses	\$1,480,938	\$5,184,425	2,492,187	\$4,788,856	–
Revenues Over/(Under) Expenses	\$480,973	\$0	0	-\$1	\$0
Beginning Fund Balance	-\$480,972	\$1	\$1	\$1	\$0
Ending Fund Balance	\$1	\$1	\$1	\$0	\$0

409 - 2023 Water System Project Construction Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

None noted.

BUDGET SUMMARY - REVENUES

409 2022 Water System Project Construction Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
TRANSFERS IN					
CONTRIBUTIONS FROM OTHER FUNDS	\$382,019	\$2,205,577	\$9,710,899	\$4,493,599	\$7,071,428
TRANSFERS IN TOTAL	\$382,019	\$2,205,577	\$9,710,899	\$4,493,599	\$7,071,428
TOTAL	\$382,019	\$2,205,577	\$9,710,899	\$4,493,599	\$7,071,428

BUDGET SUMMARY - EXPENSES

409 2022 Water System Project Construction Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
CONTRACTUAL AND OTHER	\$5,523	\$39,400	\$0	\$0	\$0
CAPITAL OUTLAY	\$376,496	\$2,166,178	\$9,710,899	\$4,493,598	\$7,071,428
EXPENDITURES TOTAL	\$382,020	\$2,205,578	\$9,710,899	\$4,493,598	\$7,071,428
TOTAL	\$382,020	\$2,205,578	\$9,710,899	\$4,493,598	\$7,071,428

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

409 2022 Water System Project Construction

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$382,019	\$2,205,577	9,710,899	\$4,493,599	\$7,071,428
Expenses	\$382,020	\$2,205,578	9,710,899	\$4,493,598	\$7,071,428
Revenues Over/(Under) Expenses	-\$1	-\$1	0	\$1	\$0
Beginning Fund Balance	\$0	-\$1	-\$1	-\$1	\$0
Ending Fund Balance	-\$1	-\$1	-\$1	\$0	\$0

410 - 2024 Water System Project Construction Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

The 2024 Water System Project Construction Fund is to account for the capital projects included in the approved project plan as part of the State of Michigan's fiscal year 2024 Drinking Water State Revolving Fund Intended Use Plan, to include replacement of water mains, service lines, elevated storage tanks improvements, well pump improvements, and water treatment plant improvements. This fund was established with the Annual Budget Resolution, adopted by City Council on May 27, 2025.

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

None noted.

BUDGET SUMMARY - REVENUES

410 2024 Water System Project Construction Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
TRANSFERS IN					
CONTRIBUTIONS FROM OTHER FUNDS	\$0	\$0	\$0	\$2,501,009	\$2,545,763
TRANSFERS IN TOTAL	\$0	\$0	\$0	\$2,501,009	\$2,545,763
TOTAL	\$0	\$0	\$0	\$2,501,009	\$2,545,763

BUDGET SUMMARY - EXPENSES

410 2024 Water System Project Construction Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
CONTRACTUAL AND OTHER	\$0	\$0	\$0	\$33,146	\$0
CAPITAL OUTLAY	\$0	\$0	\$0	\$2,467,863	\$2,545,763
EXPENDITURES TOTAL	\$0	\$0	\$0	\$2,501,009	\$2,545,763
TOTAL	\$0	\$0	\$0	\$2,501,009	\$2,545,763

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

410 2024 Water System Project Construction Fund

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	-	-	-	\$2,501,009	\$2,545,763
Expenses	-	-	-	\$2,501,009	\$2,545,763
Revenues Over/(Under) Expenses	\$0	\$0	0	\$0	\$0
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0

426 - 2024 Michigan Transportation Fund Bonds Construction Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

The 2024 Michigan Transportation Fund Bonds Construction Fund is used to account for the receipt and expenditure of bond proceeds from the sale of the 2024 Michigan Transportation Fund Bonds, date to be determined. The fund was established by a bond authorizing resolution adopted by the City Council on April 2, 2024.

The money in the Construction Fund shall be used solely to pay the costs of the various Major Street Projects, special assessments for Major and Local street projects, and the costs of issuance of the Bonds. The debt service for this bond issue will be accounted for in the city's 2024 Michigan Transportation Fund Bonds Debt Service Fund #353.

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

None noted.

BUDGET SUMMARY - REVENUES

426 Michigan Transportation Fund Bonds Construction Fund ...

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
INVESTMENT INCOME	\$0	\$27,777	\$0	\$100,310	\$25,000
OTHER FINANCING SOURCES	\$0	\$3,946,916	\$0	\$0	\$0
TOTAL	\$0	\$3,974,693	\$0	\$100,310	\$25,000

BUDGET SUMMARY - EXPENSES

426 2024 Michigan Transportation Fund Bonds Construction ...

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
TRANSFERS OUT					
OTHER FINANCING USES	\$0	\$893,985	\$1,541,772	\$1,108,368	\$1,179,518
TRANSFERS OUT TOTAL	\$0	\$893,985	\$1,541,772	\$1,108,368	\$1,179,518
EXPENDITURES					

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
CONTRACTUAL AND OTHER	\$0	\$78,534	\$0	\$0	\$0
EXPENDITURES TOTAL	\$0	\$78,534	\$0	\$0	\$0
TOTAL	\$0	\$972,519	\$1,541,772	\$1,108,368	\$1,179,518

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

426 2024 Michigan Transportation Fund Bonds Construction

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	-	\$3,974,693	-	\$100,310	\$25,000
Expenses	-	\$972,519	1,541,772	\$1,108,368	\$1,179,518
Revenues Over/(Under) Expenses	\$0	\$3,002,174	-1,541,772	-\$1,008,058	-\$1,154,518
Beginning Fund Balance	\$0	\$0	\$3,002,174	\$3,002,174	\$1,994,116
Ending Fund Balance	\$0	\$3,002,174	\$1,460,402	\$1,994,116	\$839,598

488 - MLK Corridor Improvement Authority Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

* For more information, please visit www.mymlkcia.org

BUDGET SUMMARY - REVENUES

488 MLK Corridor Improvement Authority Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
REVENUE					
PROPERTY TAXES	\$0	\$12,113	\$12,200	\$30,735	\$50,000
FEDERAL GRANTS	\$20,620	\$689,202	\$3,631,100	\$2,179,928	\$1,610,250
REVENUE TOTAL	\$20,620	\$701,315	\$3,643,300	\$2,210,663	\$1,660,250
TRANSFERS IN					
CONTRIBUTIONS FROM OTHER FUNDS	\$124,034	\$210,000	\$190,000	\$190,000	\$75,000
TRANSFERS IN TOTAL	\$124,034	\$210,000	\$190,000	\$190,000	\$75,000
TOTAL	\$144,654	\$911,315	\$3,833,300	\$2,400,663	\$1,735,250

BUDGET SUMMARY - EXPENSES

488 MLK Corridor Improvement Authority Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
CONTRACTUAL AND OTHER	\$144,654	\$851,045	\$3,832,100	\$1,374,928	\$1,735,250
CAPITAL OUTLAY	\$0	\$0	\$0	\$1,000,000	\$0
EXPENDITURES TOTAL	\$144,654	\$851,045	\$3,832,100	\$2,374,928	\$1,735,250
TOTAL	\$144,654	\$851,045	\$3,832,100	\$2,374,928	\$1,735,250

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCES

488 MLK Corridor Improvement Authority Fund

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$144,654	\$911,315	3,833,300	\$2,400,663	\$1,735,250
Expenses	\$144,654	\$851,045	3,832,100	\$2,374,928	\$1,735,250
Revenues Over/(Under) Expenses	\$0	\$60,269	1,200	\$25,735	\$0
Beginning Fund Balance	\$0	\$0	\$60,269	\$60,269	\$86,004
Ending Fund Balance	\$0	\$60,269	\$61,469	\$86,004	\$86,004

489 - Brownfield Redevelopment Authority Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

The purpose of the Brownfield Redevelopment Authority Fund is to account for the receipt and expenditure of tax increments based on the captured assessed value of property within the redevelopment area. The Authority is authorized to capture tax increment revenues from all taxing units, including school districts and the State, and use those revenues to assess the environmental status of a property, to take steps to prevent or mitigate exposure or harm from the existing contamination, and to clean up existing contamination. Under certain circumstances, an Authority is permitted to use tax increment revenues captured on a parcel of property on any other environmentally contaminated property within the municipality. This fund was established by resolution of the City Council on April 1, 1997, with the formation of the City of Jackson Brownfield Redevelopment Authority.

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

None noted.

BUDGET SUMMARY - REVENUES

489 Brownfield Redevelopment Authority Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
REVENUE					
PROPERTY TAXES	\$1,873,061	\$1,668,627	\$1,681,830	\$1,655,903	\$1,743,770
STATE GRANTS	\$0	\$46,008	\$0	\$628,992	\$0
INVESTMENT INCOME	\$59,857	\$92,469	\$40,000	\$63,000	\$40,000
REVENUE TOTAL	\$1,932,918	\$1,807,105	\$1,721,830	\$2,347,895	\$1,783,770
TOTAL	\$1,932,918	\$1,807,105	\$1,721,830	\$2,347,895	\$1,783,770

BUDGET SUMMARY - EXPENSES

489 Brownfield Redevelopment Authority Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$11,933	\$12,454	\$13,474	\$6,272	\$7,186
CONTRACTUAL AND OTHER	\$523,888	\$364,010	\$432,830	\$1,001,099	\$402,259
EXPENDITURES TOTAL	\$535,820	\$376,464	\$446,304	\$1,007,371	\$409,445
TRANSFERS OUT					
OTHER FINANCING USES	\$1,307,726	\$1,273,462	\$1,866,248	\$1,857,783	\$1,929,709
TRANSFERS OUT TOTAL	\$1,307,726	\$1,273,462	\$1,866,248	\$1,857,783	\$1,929,709
TOTAL	\$1,843,547	\$1,649,925	\$2,312,552	\$2,865,154	\$2,339,154

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

489 Brownfield Redevelopment Authority Fund

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$1,932,918	\$1,807,105	1,721,830	\$2,347,895	\$1,783,770
Expenses	\$1,843,547	\$1,649,925	2,312,552	\$2,865,154	\$2,339,154
Revenues Over/(Under) Expenses	\$89,371	\$157,179	-590,722	-\$517,259	-\$555,384
Beginning Fund Balance	\$1,408,377	\$1,497,748	\$1,654,927	\$1,654,927	\$1,137,668
Ending Fund Balance	\$1,497,748	\$1,654,927	\$1,064,205	\$1,137,668	\$582,284

494 - Downtown Development Authority Project Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

The money credited to the project fund and on hand therein from time to time shall be used annually in the manner provided in the Tax Increment Financing Plan portion of the Amended Plan.

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

None noted.

BUDGET SUMMARY - REVENUES

494 Downtown Development Authority Project Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
REVENUE					
PROPERTY TAXES	\$1,915,448	\$1,872,026	\$1,884,000	\$1,995,344	\$2,025,000
INVESTMENT INCOME	\$1,715,149	\$1,838,846	\$1,675,000	\$1,740,000	\$200,100
REVENUE TOTAL	\$3,630,597	\$3,710,872	\$3,559,000	\$3,735,344	\$2,225,100
TOTAL	\$3,630,597	\$3,710,872	\$3,559,000	\$3,735,344	\$2,225,100

BUDGET SUMMARY - EXPENSES

494 Downtown Development Authority Project Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
TRANSFERS OUT					
OTHER FINANCING USES	\$2,945,323	\$3,090,188	\$3,239,560	\$3,239,560	\$3,396,774
TRANSFERS OUT TOTAL	\$2,945,323	\$3,090,188	\$3,239,560	\$3,239,560	\$3,396,774

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
TOTAL	\$2,945,323	\$3,090,188	\$3,239,560	\$3,239,560	\$3,396,774

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

494 Downtown Development Authority Project Fund

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$3,630,597	\$3,710,872	3,559,000	\$3,735,344	\$2,225,100
Expenses	\$2,945,323	\$3,090,188	3,239,560	\$3,239,560	\$3,396,774
Revenues Over/(Under) Expenses	\$685,274	\$620,684	319,440	\$495,784	-\$1,171,674
Beginning Fund Balance	\$4,448,598	\$5,133,872	\$5,754,555	\$5,754,555	\$6,250,339
Ending Fund Balance	\$5,133,872	\$5,754,555	\$6,073,995	\$6,250,339	\$5,078,665

Enterprise Funds

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

514 - Auto Parking System Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

This fund manages parking operations for facilities designated for capital projects or restricted use, separate from the Parking Assessment Fund (518). Capital expenditures within this fund include parking lot construction, repaving, and lighting enhancements.

BUDGET SUMMARY - REVENUES

514 Auto Parking System Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
REVENUE					
CHARGES FOR GOODS AND SERVICES	\$2,302	\$2,432	\$1,800	\$1,800	\$1,800
INVESTMENT INCOME	\$4,473	\$7,795	\$1,500	\$4,000	\$1,500
REVENUE TOTAL	\$6,775	\$10,227	\$3,300	\$5,800	\$3,300
TRANSFERS IN					
CONTRIBUTIONS FROM OTHER FUNDS	\$92,143	\$92,143	\$92,143	\$92,143	\$131,500
TRANSFERS IN TOTAL	\$92,143	\$92,143	\$92,143	\$92,143	\$131,500

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
TOTAL	\$98,918	\$102,370	\$95,443	\$97,943	\$134,800

BUDGET SUMMARY - EXPENSES

514 Auto Parking System Fund Expenses

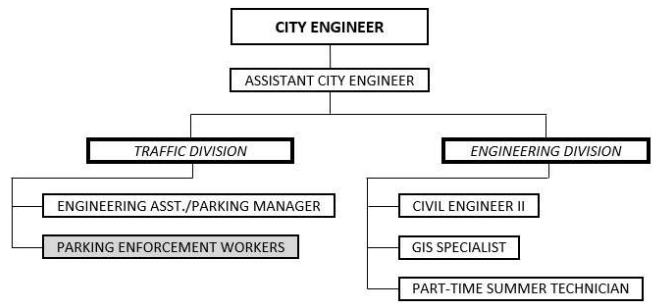
	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$880	\$0	\$4,755	\$2,686	\$2,686
CONTRACTUAL AND OTHER	\$4,553	\$4,252	\$29,344	\$18,177	\$20,392
MATERIAL AND SUPPLIES	\$37,955	\$9	\$1,000	\$10,000	\$10,000
CAPITAL OUTLAY	\$144,969	\$144,969	\$144,970	\$144,970	\$144,970
EXPENDITURES TOTAL	\$188,357	\$149,230	\$180,069	\$175,833	\$178,048
TRANSFERS OUT					
OTHER FINANCING USES	\$102,789	\$103,445	\$102,078	\$102,078	\$102,443
TRANSFERS OUT TOTAL	\$102,789	\$103,445	\$102,078	\$102,078	\$102,443
TOTAL	\$291,146	\$252,675	\$282,147	\$277,911	\$280,491

BUDGET SUMMARY - ANALYSIS OF CHANGES IN ESTIMATED WORKING CAPITAL

514 Auto Parking System Fund

	2022/23 Actual	2023/24 Actual	2024/25 Budget	2024/25 Projected	2025/26 Adopted
Revenues	\$ 98,918	\$ 102,370	\$ 95,443	\$ 97,943	\$ 134,800
Expenses	291,146	252,675	282,147	277,911	280,491
Revenues Over (Under) Expenses			(186,704)	(179,968)	(145,691)
Add: Depreciation			144,970	144,970	144,970
Estimated Change in Working Capital			(41,734)	(34,998)	(721)
Beginning Working Capital			130,174	130,174	95,176
Ending Working Capital			\$ 88,440	\$ 95,176	\$ 94,455

ACTIVITY PERSONNEL CHART



PERSONNEL SCHEDULE

514 Auto Parking System Fund

Position Name	PARKING UTILITY
Allocated FTE Count	
PARKING ENFORCEMENT WORKER	1.5
ALLOCATED FTE COUNT	1.5

518 - Parking Assessment Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

Revenues of this fund consist principally of parking assessments to property owners in the central business district. Such assessments are based on the annual operating expense of the system and include such items as the leasing of private parking lots used in the System, lot maintenance, snow removal, utilities, and administrative expenses. In the event the City reverts back to a metered parking system this fund will be closed out and all parking operations of the city will be accounted for in the Automobile Parking System Fund (514).

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

The primary revenue source of this fund is parking assessments charged to property owners located in the Central Business District. These assessments are determined by the System's annual operating expenses, which include leasing private parking lots, lot maintenance, snow removal, utilities, enforcement, and administrative costs.

BUDGET SUMMARY - REVENUES

518 Parking Assessment Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
REVENUE					
CHARGES FOR GOODS AND SERVICES	\$152,544	\$165,432	\$142,445	\$147,200	\$308,325
FINES AND FORFEITS	\$33,525	\$37,279	\$13,500	\$20,000	\$6,000
INVESTMENT INCOME	\$46,592	\$61,987	\$46,352	\$46,352	\$1,500
REVENUE TOTAL	\$232,661	\$264,697	\$202,297	\$213,552	\$315,825
TRANSFERS IN					
CONTRIBUTIONS FROM OTHER FUNDS	\$80,000	\$113,155	\$150,000	\$147,475	\$200,000
TRANSFERS IN TOTAL	\$80,000	\$113,155	\$150,000	\$147,475	\$200,000

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
TOTAL	\$312,661	\$377,852	\$352,297	\$361,027	\$515,825

BUDGET SUMMARY - EXPENSES

518 Parking Assessment Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$68,870	\$84,877	\$103,318	\$101,673	\$118,404
CONTRACTUAL AND OTHER	\$156,367	\$383,127	\$179,590	\$200,493	\$190,142
MATERIAL AND SUPPLIES	\$8,479	\$2,168	\$12,000	\$4,200	\$12,000
EXPENDITURES TOTAL	\$233,716	\$470,172	\$294,908	\$306,366	\$320,546
TRANSFERS OUT					
OTHER FINANCING USES	\$92,143	\$92,143	\$92,143	\$92,143	\$131,500
TRANSFERS OUT TOTAL	\$92,143	\$92,143	\$92,143	\$92,143	\$131,500
TOTAL	\$325,859	\$562,315	\$387,051	\$398,509	\$452,046

BUDGET SUMMARY - ANALYSIS OF CHANGES IN ESTIMATED WORKING CAPITAL

518 Parking Assessment Fund Working Capital

	ACTUALS		2025 BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$312,661	\$377,852	352,297	\$361,027	\$515,825
Expenses	\$325,859	\$562,315	387,051	\$398,509	\$452,046
Revenues Over/(Under) Expenses	-\$13,198	-\$184,462	-34,754	-\$37,482	\$63,779
Beginning Working Capital	\$282,002	\$268,805	\$84,342	\$84,342	\$46,860
Ending Estimated Working Capital	\$268,805	\$84,342	\$49,588	\$46,860	\$110,639

519 - Cooper/Francis Parking Decks Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

The Cooper/Francis Parking Decks Fund is used to account for the operations of the East (Cooper St.) and West (Francis St.) parking decks as well as surface parking constructed on Water Street. These parking facilities were constructed in 2002 and 2003 with proceeds from the DDA TIF and BRA TIF Bonds in connection with the Consumers Energy Project. This fund was established with a budget resolution adopted by City Council on October 22, 2002.

Revenues from parking permits sold will be used to fund parking operations as well as to provide a sinking fund for major long-term maintenance expenses.

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

None noted.

BUDGET SUMMARY - REVENUES

519 Cooper/Francis Parking Deck Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
REVENUE					
CHARGES FOR GOODS AND SERVICES	\$9,153	\$8,411	\$8,000	\$10,000	\$8,000
INVESTMENT INCOME	\$21,128	\$32,029	\$7,500	\$17,275	\$7,000
MISCELLANEOUS	\$0	\$0	\$50	\$0	\$0
REVENUE TOTAL	\$30,281	\$40,440	\$15,550	\$27,275	\$15,000
TOTAL	\$30,281	\$40,440	\$15,550	\$27,275	\$15,000

BUDGET SUMMARY - EXPENSES

519 Cooper/Francis Parking Decks Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
CONTRACTUAL AND OTHER	\$19,036	\$19,120	\$19,963	\$30,434	\$31,559
MATERIAL AND SUPPLIES	\$0	\$690	\$0	\$0	\$0

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
CAPITAL OUTLAY	\$262,943	\$262,943	\$262,943	\$262,943	\$262,943
EXPENDITURES TOTAL	\$281,979	\$282,753	\$282,906	\$293,377	\$294,502
TOTAL	\$281,979	\$282,753	\$282,906	\$293,377	\$294,502

BUDGET SUMMARY - ANALYSIS OF CHANGES IN ESTIMATED WORKING CAPITAL

519 Cooper/Francis Parking Decks Fund

	2022/23 Actual	2023/24 Actual	2024/25 Budget	2024/25 Projected	2025/26 Adopted
Revenues	\$ 30,281	\$ 40,440	\$ 15,550	\$ 27,275	\$ 15,000
Expenses	281,979	282,753	282,906	293,377	294,502
Excess of Revenues Over (Under) Expenses	(251,698)	(242,313)	(267,356)	(266,102)	(279,502)
Add: Depreciation	262,943	262,943	262,943	262,943	262,943
Increase (Decrease) in Working Capital	11,245	20,630	(4,413)	(3,159)	(16,559)
Beginning Working Capital	546,014	557,259	577,889	577,889	574,730
Ending Working Capital	\$ 557,259	\$ 577,889	\$ 573,476	\$ 574,730	\$ 558,171

590 - Sewer Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

The Sewer Fund is used to account for the operation, construction, and acquisition of additions and improvements, and the payment of interest and principal on revenue bonds issued to help finance the construction projects undertaken by the City of Jackson's Sewer Fund. The fund was established on June 12, 1962, to meet the requirements of Ordinances 261 and 262 of the City of Jackson.

In accordance with current ordinances, charges for wastewater services shall be levied on all premises having any sewer connection with the public wastewater facilities. The service charges now in effect for premises within the City shall continue as to such premises until changed pursuant to resolution of the City Council. The City Council shall, by resolution, establish service charges estimated to be sufficient to provide for the payment of any and all indebtedness, to provide for the expenses of administration, operation, and maintenance of the wastewater facilities as are necessary to preserve the facilities in good repair and working order and to build up a reasonable reserve for equipment replacement thereof. The service charges shall be reviewed annually and revised by the City Council as necessary to meet the system's expenses and to ensure that all user classes pay their proportionate share of operation, maintenance, and equipment replacement. At such time as the City Council revises service charges, they shall be published at least once in a newspaper of general circulation within the City and no change in rates shall be effective until ten (10) days after such publication.

The City shall make annual contributions from the user charges to the Wastewater Equipment Replacement Fund (406) to maintain the reserve for equipment replacement. In determining the amount of the annual contribution, the City shall take into consideration the projected life of the wastewater treatment plant equipment, including vehicles, and the projected life of the City pumping station equipment.

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

The city staff is actively negotiating with surrounding townships to establish fair and equitable sewer rates that ensure all ratepayers contribute their fair share. By reassessing current agreements, we aim to create a more balanced cost structure that protects city residents from bearing a disproportionate financial burden while maintaining high-quality sewer services for all communities.

BUDGET SUMMARY - REVENUES

590 Sewer Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
REVENUE					
FEDERAL GRANTS	\$1,193,379	\$0	\$0	\$0	\$0

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
STATE GRANTS	\$768,532	\$425,089	\$0	\$0	\$0
CHARGES FOR GOODS AND SERVICES	\$6,326,956	\$6,708,133	\$6,989,423	\$7,255,829	\$9,040,632
FINES AND FORFEITS	\$78,213	\$83,988	\$91,800	\$98,976	\$102,935
PROCEEDS FROM SALE OF CAPITAL ASSETS	\$4,608	\$0	\$0	\$0	\$0
INVESTMENT INCOME	\$318,760	\$439,967	\$274,560	\$139,632	\$69,816
MISCELLANEOUS	\$339,511	\$1,010,654	\$6,240	\$484,859	\$6,490
OTHER FINANCING SOURCES	\$0	\$0	\$14,792,187	\$4,788,855	\$0
REVENUE TOTAL	\$9,029,959	\$8,667,830	\$22,154,210	\$12,768,151	\$9,219,873
TRANSFERS IN					
CONTRIBUTIONS FROM OTHER FUNDS	\$2,857,308	\$12,448,253	\$0	\$0	\$0
TRANSFERS IN TOTAL	\$2,857,308	\$12,448,253	\$0	\$0	\$0
TOTAL	\$11,887,267	\$21,116,083	\$22,154,210	\$12,768,151	\$9,219,873

BUDGET SUMMARY - EXPENSES

590 Sewer Fund Expenses

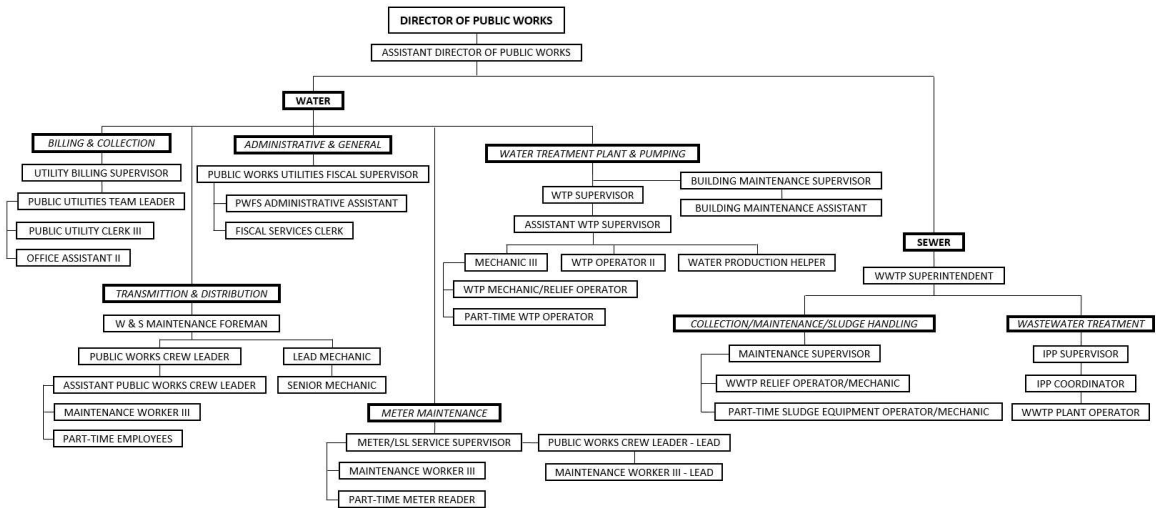
	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
NO DEPARTMENT					
NO DEPARTMENT	\$27,573	\$23,728	\$0	\$0	\$0
NO DEPARTMENT TOTAL	\$27,573	\$23,728	\$0	\$0	\$0
PUBLIC WORKS					
SHARED COLLECTION	\$0	\$0	\$0	\$921,627	\$135,995
COLLECTION	\$1,629,892	\$3,042,050	\$4,099,771	\$2,179,063	\$4,400,444
WASTEWATER TREATMENT	\$1,943,961	\$2,153,736	\$2,426,974	\$2,325,972	\$2,389,713
MAINTENANCE	\$1,231,333	\$1,153,750	\$1,174,977	\$1,093,771	\$955,964
SLUDGE HANDLING	\$888,043	\$948,943	\$1,072,164	\$1,000,482	\$950,892
ADMINISTRATION	\$4,394,867	\$8,271,278	\$18,110,257	\$8,105,004	\$3,407,686
PUBLIC WORKS TOTAL	\$10,088,096	\$15,569,757	\$26,884,143	\$15,625,919	\$12,240,694
TOTAL	\$10,115,669	\$15,593,485	\$26,884,143	\$15,625,919	\$12,240,694

BUDGET SUMMARY - ANALYSIS OF CHANGES IN ESTIMATED WORKING CAPITAL

590 Sewer Fund

	2022/23 Actual	2023/24 Actual	2024/25 Budget	2024/25 Projected	2025/26 Adopted
Revenues	\$11,887,267	\$21,116,083	\$ 7,362,023	\$ 7,979,296	\$ 9,219,873
Expenses	10,115,669	15,593,485	26,884,143	15,625,919	12,240,694
Revenues Over (Under) Expenses			(19,522,120)	(7,646,623)	(3,020,821)
Add: Depreciation			1,308,415	1,308,415	1,359,519
Bond Proceeds			14,792,187	4,788,855	0
Estimated Change in Working Capital			(3,421,518)	(1,549,353)	(1,661,302)
Beginning Estimated Working Capital (Unreserved)			7,965,856	7,965,856	6,416,503
Ending Estimated Working Capital (Unreserved)			\$ 4,544,338	\$ 6,416,503	\$ 4,755,201

ACTIVITY PERSONNEL CHART



591 - Water Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

The Water Fund is used to account for the operation, construction, and acquisition of additions and improvements, and the payment of interest and principal on revenue bonds issued to help finance the construction projects undertaken by the City of Jackson's Water Fund. The fund was established in fiscal year 1936/37 and meets the requirements of Ordinance No. 439 of the City of Jackson.

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

The city charges for water service supplied by the system based on a rate schedule measured by water usage. These charges must be sufficient to provide adequate revenues for operations, maintenance, replacements, improvements, and debt retirement.

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

Staff anticipate a proposed increase in water utility rates for City Council approval in May 2025. All revenues generated from the water system will be allocated to designated accounts in accordance with existing revenue bond ordinances, ensuring compliance and financial sustainability.

BUDGET SUMMARY - REVENUES

591 Water Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
REVENUE					
FEDERAL GRANTS	\$382,019	\$2,205,577	\$12,835,527	\$5,694,027	\$10,527,310
STATE GRANTS	\$0	\$0	\$0	\$350,000	\$150,000
CHARGES FOR GOODS AND SERVICES	\$13,511,513	\$13,619,684	\$14,217,279	\$13,960,638	\$14,502,719
FINES AND FORFEITS	\$208,843	\$234,579	\$168,486	\$208,250	\$195,925
PROCEEDS FROM SALE OF CAPITAL ASSETS	\$0	\$18,079	\$0	\$1,900	\$0
INVESTMENT INCOME	\$673,413	\$1,190,296	\$499,200	\$499,200	\$249,600
MISCELLANEOUS	\$6,802	\$3,511	\$0	\$0	\$0
OTHER FINANCING SOURCES	\$0	\$0	\$11,362,577	\$1,652,581	\$4,737,882
REVENUE TOTAL	\$14,782,589	\$17,271,728	\$39,083,069	\$22,366,596	\$30,363,436
TRANSFERS IN					
CONTRIBUTIONS FROM OTHER FUNDS	\$3,521,752	\$5,401,112	\$427,458	\$427,521	\$449,462

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
TRANSFERS IN TOTAL	\$3,521,752	\$5,401,112	\$427,458	\$427,521	\$449,462
TOTAL	\$18,304,341	\$22,672,840	\$39,510,527	\$22,794,117	\$30,812,898

BUDGET SUMMARY - EXPENSES

591 Water Fund Expenses

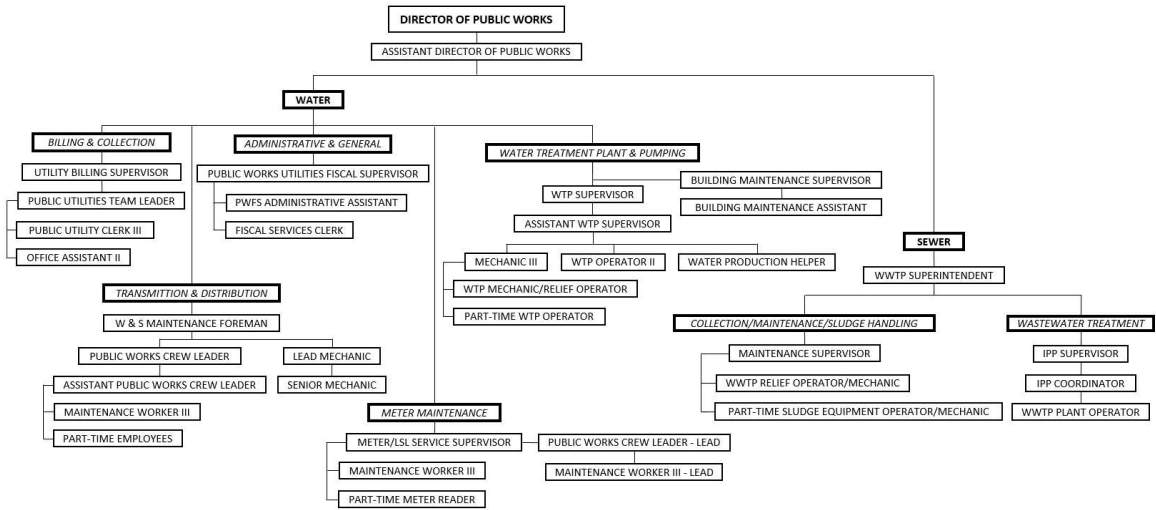
	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
NO DEPARTMENT					
NO DEPARTMENT	\$45,424	\$52,597	\$0	\$0	\$0
NO DEPARTMENT TOTAL	\$45,424	\$52,597	\$0	\$0	\$0
PUBLIC WORKS					
ADMINISTRATIVE & GENERAL	\$6,633,890	\$11,182,483	\$37,839,177	\$18,015,806	\$29,058,693
BILLING & COLLECTION	\$684,916	\$704,125	\$854,916	\$863,675	\$912,482
TRANSMISSION/DISTRIBUTION	\$1,177,844	\$1,297,855	\$2,608,619	\$1,964,865	\$2,595,311
METER MAINTENANCE	\$465,116	\$440,856	\$631,154	\$622,806	\$764,973
TREATMENT PLANT/PUMPING	\$3,432,831	\$2,881,923	\$5,474,544	\$5,228,992	\$5,662,410
PUBLIC WORKS TOTAL	\$12,394,597	\$16,507,243	\$47,408,410	\$26,696,144	\$38,993,869
TOTAL	\$12,440,021	\$16,559,839	\$47,408,410	\$26,696,144	\$38,993,869

BUDGET SUMMARY - ANALYSIS OF CHANGES IN ESTIMATED WORKING CAPITAL

591 Water Fund

	2022/23 Actual	2023/24 Actual	2024/25 Budget	2024/25 Projected	2025/26 Adopted
Revenues	\$18,304,341	\$22,672,840	\$28,147,950	\$21,141,536	\$26,075,016
Expenses	12,440,021	16,559,839	47,408,410	26,696,144	38,993,869
Revenues Over (Under) Expenses			(19,260,460)	(5,554,608)	(12,918,853)
Add: Depreciation			1,191,147	1,318,172	1,357,717
Bond Proceeds			11,362,577	1,652,581	4,737,882
Estimated Change in Working Capital			(6,706,736)	(2,583,855)	(6,823,254)
Beginning Estimated Working Capital (Unreserved)			23,257,193	23,257,193	20,673,338
Ending Estimated Working Capital (Unreserved)			\$16,550,457	\$20,673,338	\$13,850,084

ACTIVITY PERSONNEL CHART



Sewer - Shared Collection

Fund-Activity: 590-547

Fiscal Year 2025/26 Annual Budget

OVERVIEW

The shared sewer collection services between the city and surrounding townships are designed to efficiently manage wastewater infrastructure through a cooperative approach. Under this arrangement, the city operates and maintains the main sewer collection system, including interceptors and treatment facilities, while local townships are responsible for their own lateral systems and connections. Wastewater from the townships flows into the city's collection system, which transports it treatment plant.

This partnership allows for cost-effective infrastructure investment, consistent service standards, and improved environmental compliance. The intergovernmental agreements will outline responsibilities, cost-sharing mechanisms, maintenance protocols, and capacity allocations to ensure a sustainable and equitable system for all participating municipalities.

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

None noted.

BUDGET SUMMARY - EXPENSES

590-547 Shared Collection Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$0	\$0	\$0	\$2,968	\$12,208
CONTRACTUAL AND OTHER	\$0	\$0	\$0	\$0	\$25,000
MATERIAL AND SUPPLIES	\$0	\$0	\$0	\$0	\$5,000
EXPENDITURES TOTAL	\$0	\$0	\$0	\$2,968	\$42,208
TRANSFERS OUT					
OTHER FINANCING USES	\$0	\$0	\$0	\$918,659	\$93,787
TRANSFERS OUT TOTAL	\$0	\$0	\$0	\$918,659	\$93,787
TOTAL	\$0	\$0	\$0	\$921,627	\$135,995

Sewer - Collection

Fund-Activity: 590-549

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

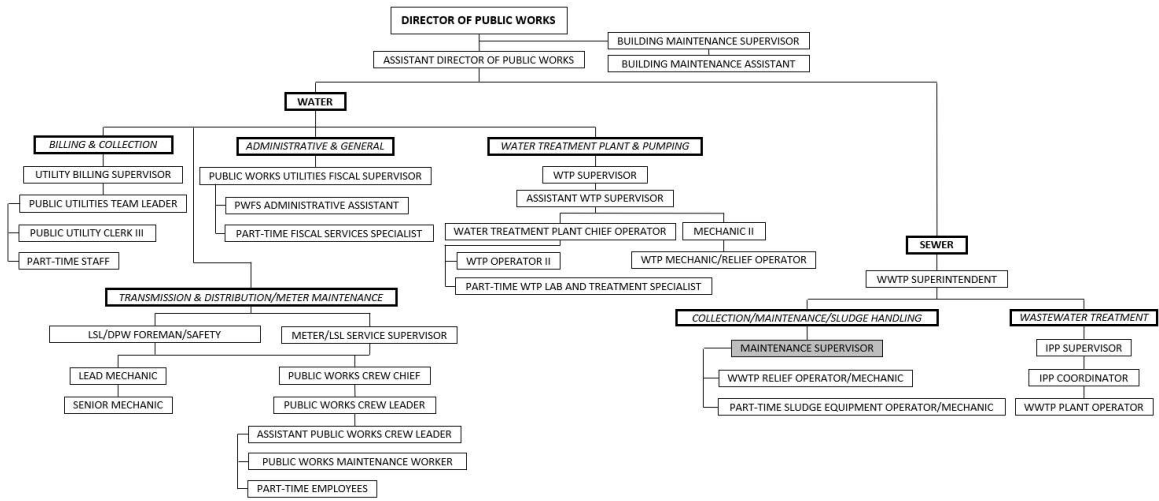
In the coming year, the Collection activity will be utilized to fund new sewer construction in fund #405. Projects include MLK Jr. Drive from South Street to Morrell Street, the Monkey Run Sewer Rehabilitation, and the Pearl Loop at Cooper Street, Pearl Street, and East Avenue.

BUDGET SUMMARY - EXPENSES

590-549 Collection Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$87,147	\$102,053	\$113,821	\$115,776	\$109,861
CONTRACTUAL AND OTHER	\$383,452	\$373,814	\$815,915	\$762,545	\$626,607
MATERIAL AND SUPPLIES	\$4,997	\$3,410	\$7,060	\$6,708	\$7,549
EXPENDITURES TOTAL	\$475,596	\$479,277	\$936,796	\$885,029	\$744,017
TRANSFERS OUT					
OTHER FINANCING USES	\$1,154,296	\$2,562,773	\$3,162,975	\$1,294,034	\$3,656,427
TRANSFERS OUT TOTAL	\$1,154,296	\$2,562,773	\$3,162,975	\$1,294,034	\$3,656,427
TOTAL	\$1,629,892	\$3,042,050	\$4,099,771	\$2,179,063	\$4,400,444

ACTIVITY PERSONNEL CHART



PERSONNEL SCHEDULE

Sewer-Collection

Position Name	COLLECTION
Allocated FTE Count	
WWTP MAINTENANCE SUPERVISOR	1
ALLOCATED FTE COUNT	1

Sewer - Wastewater Treatment

Fund-Activity: 590-550

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

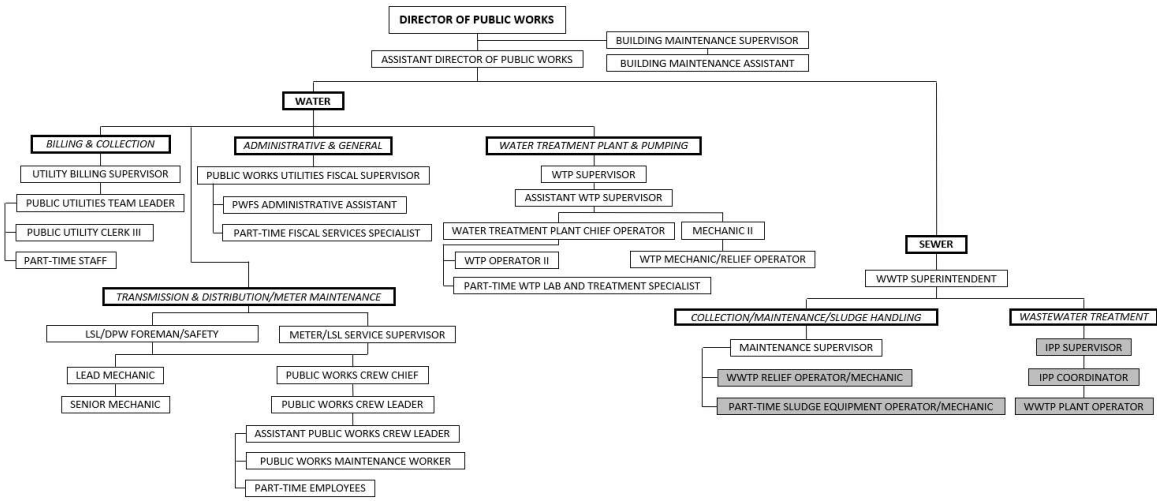
The increase in fiscal year 2025/26 expenses is due to cost of living expenses in personal services.

BUDGET SUMMARY - EXPENSES

590-550 Wastewater Treatment Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$769,865	\$843,777	\$960,219	\$914,792	\$987,077
CONTRACTUAL AND OTHER	\$671,678	\$788,892	\$963,259	\$952,624	\$985,374
MATERIAL AND SUPPLIES	\$178,680	\$192,465	\$309,997	\$298,215	\$343,683
EXPENDITURES TOTAL	\$1,620,222	\$1,825,133	\$2,233,475	\$2,165,631	\$2,316,134
TRANSFERS OUT					
OTHER FINANCING USES	\$323,739	\$328,603	\$193,499	\$160,341	\$73,579
TRANSFERS OUT TOTAL	\$323,739	\$328,603	\$193,499	\$160,341	\$73,579
TOTAL	\$1,943,961	\$2,153,736	\$2,426,974	\$2,325,972	\$2,389,713

ACTIVITY PERSONNEL CHART



PERSONNEL SCHEDULE

Sewer-Wastewater Treatment

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

Sewer - Maintenance

Fund-Activity: 590-551

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

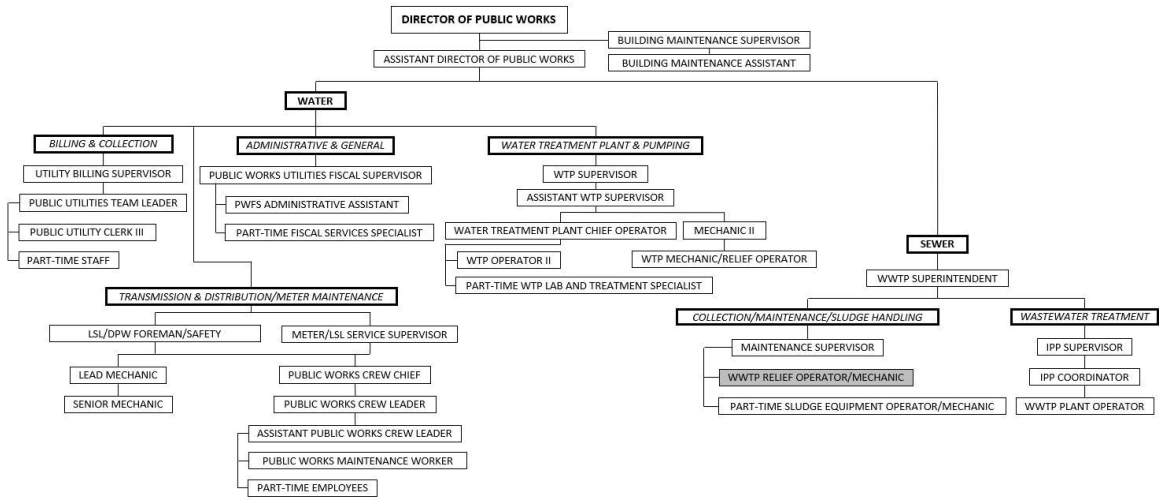
None noted.

BUDGET SUMMARY - EXPENSES

590-551 Maintenance Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$102,658	\$114,707	\$135,399	\$138,800	\$145,633
CONTRACTUAL AND OTHER	\$282,390	\$196,522	\$413,981	\$416,182	\$458,568
MATERIAL AND SUPPLIES	\$80,808	\$65,544	\$168,071	\$159,664	\$177,786
EXPENDITURES TOTAL	\$465,856	\$376,773	\$717,451	\$714,646	\$781,987
TRANSFERS OUT					
OTHER FINANCING USES	\$765,477	\$776,977	\$457,526	\$379,125	\$173,977
TRANSFERS OUT TOTAL	\$765,477	\$776,977	\$457,526	\$379,125	\$173,977
TOTAL	\$1,231,333	\$1,153,750	\$1,174,977	\$1,093,771	\$955,964

ACTIVITY PERSONNEL CHART



PERSONNEL SCHEDULE

Sewer-Maintenance

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

Sewer - Sludge Handling

Fund-Activity: 590-553

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

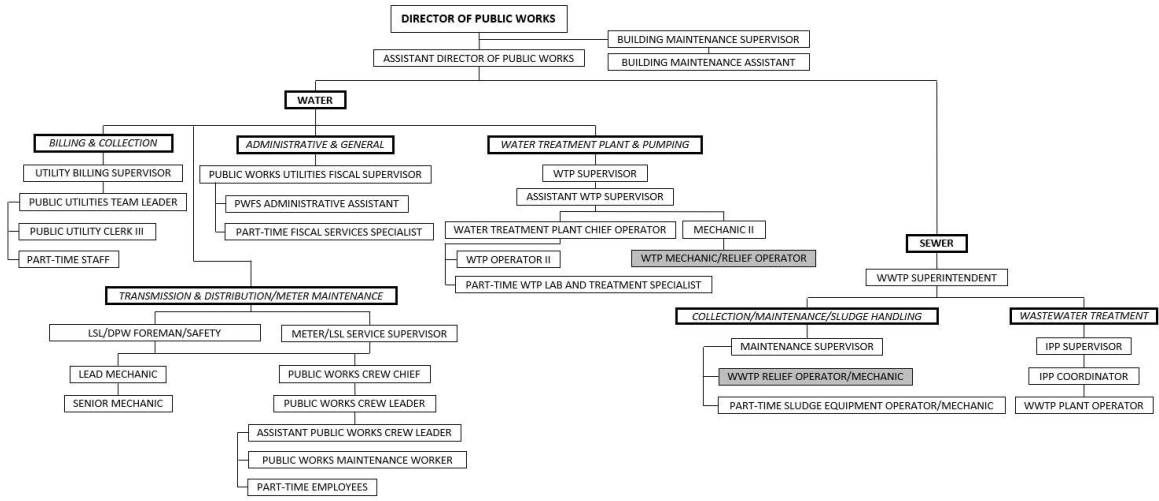
There are no significant increases or decreases from the previous year.

BUDGET SUMMARY - EXPENSES

590-553 Sludge Handling Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$179,589	\$198,315	\$234,327	\$230,680	\$223,922
CONTRACTUAL AND OTHER	\$342,108	\$382,317	\$587,513	\$565,260	\$606,643
MATERIAL AND SUPPLIES	\$36,556	\$33,567	\$53,208	\$41,204	\$45,373
EXPENDITURES TOTAL	\$558,253	\$614,198	\$875,048	\$837,144	\$875,938
TRANSFERS OUT					
OTHER FINANCING USES	\$329,790	\$334,745	\$197,116	\$163,338	\$74,954
TRANSFERS OUT TOTAL	\$329,790	\$334,745	\$197,116	\$163,338	\$74,954
TOTAL	\$888,043	\$948,943	\$1,072,164	\$1,000,482	\$950,892

ACTIVITY PERSONNEL CHART



PERSONNEL SCHEDULE

Sewer-Sludge Handling

Position Name	SLUDGE HANDLING
Allocated FTE Count	
WWTP RELIEF OPERATOR/MECHANIC	1
WTP MECH./RELIEF OPERATOR II	1
ALLOCATED FTE COUNT	2

Sewer - Administration

Fund-Activity: 590-554

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

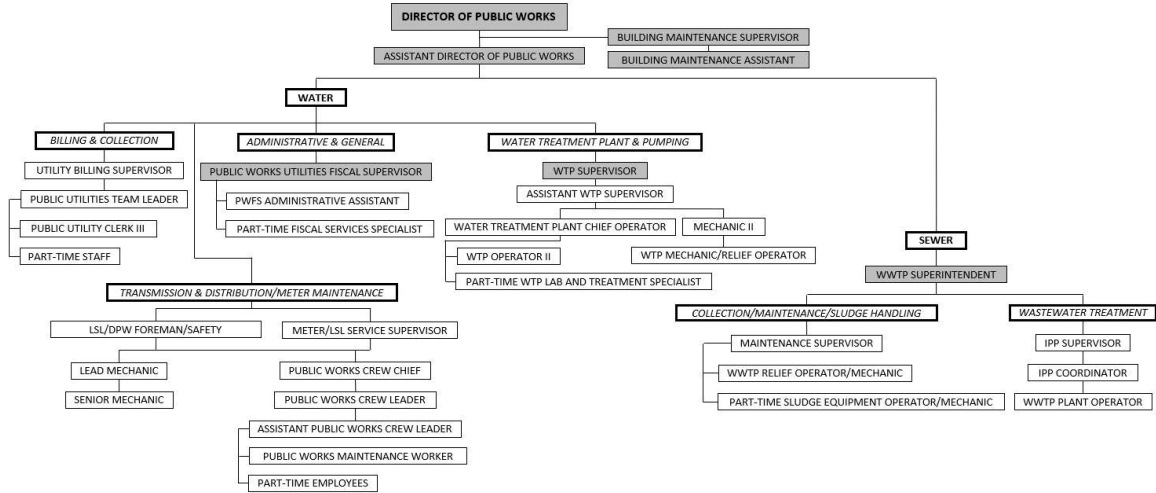
None noted.

BUDGET SUMMARY - EXPENSES

590-554 Administration Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$367,453	\$455,494	\$618,206	\$535,147	\$511,041
CONTRACTUAL AND OTHER	\$428,635	\$999,922	\$690,380	\$713,011	\$715,775
MATERIAL AND SUPPLIES	\$4,198	\$3,411	\$9,182	\$8,902	\$14,244
CAPITAL OUTLAY	\$1,073,636	\$1,021,363	\$1,316,301	\$1,316,301	\$1,367,721
DEBT SERVICE	\$0	\$30,789	\$41,465	\$100,189	\$133,597
EXPENDITURES TOTAL	\$1,873,922	\$2,510,979	\$2,675,534	\$2,673,550	\$2,742,378
TRANSFERS OUT					
OTHER FINANCING USES	\$2,520,945	\$5,760,300	\$15,434,723	\$5,431,454	\$665,308
TRANSFERS OUT TOTAL	\$2,520,945	\$5,760,300	\$15,434,723	\$5,431,454	\$665,308
TOTAL	\$4,394,867	\$8,271,278	\$18,110,257	\$8,105,004	\$3,407,686

ACTIVITY PERSONNEL CHART



PERSONNEL SCHEDULE

Sewer-Administration

Position Name	ADMINISTRATION
Allocated FTE Count	
DIRECTOR OF PUBLIC WORKS	0.5
BUILDING MAINTENANCE SUPERVISOR	0.34
ASSISTANT DIRECTOR OF PUBLIC WORKS	0.5
BUILDING MAINTENANCE ASSISTANT	0.34
WWTP SUPERINTENDENT	1
WATER TREATMENT PLANT SUPERVISOR	1
PUBLIC WORKS/UTILITIES FISCAL SUPERVISOR	0.25
ALLOCATED FTE COUNT	3.93

Water - Administration & General

Fund-Activity: 591-556

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

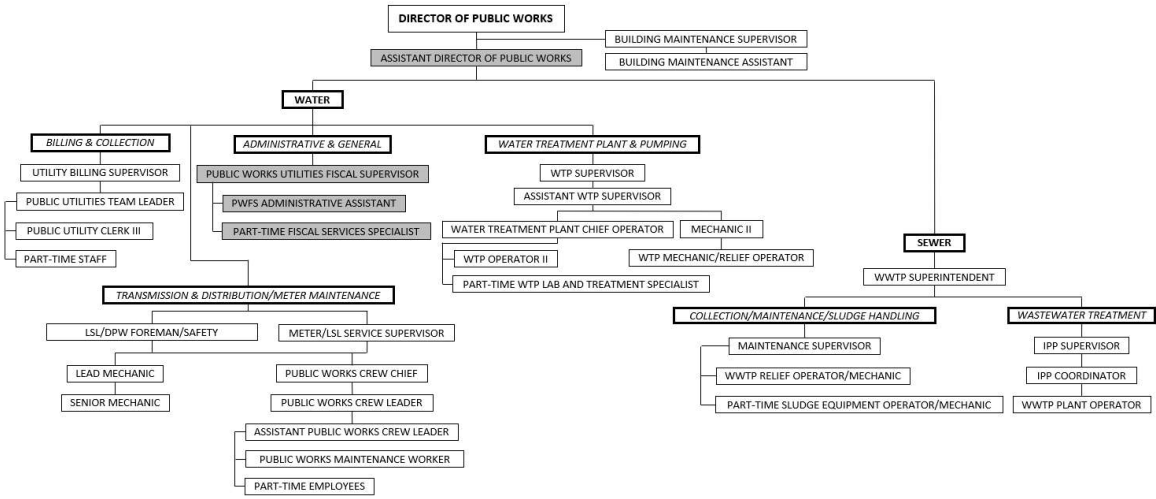
In the coming fiscal year, the administration & general department will be utilized to fund various administrative obligations and capital improvements. The department will also cover debt service payments and capital improvement project planning for infrastructure projects. This activity will increase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

BUDGET SUMMARY - EXPENSES

591-556 Administrative & General Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$198,795	\$183,756	\$209,440	\$200,667	\$197,568
CONTRACTUAL AND OTHER	\$439,118	\$475,246	\$551,436	\$614,375	\$631,854
MATERIAL AND SUPPLIES	\$15,570	\$15,518	\$34,590	\$28,290	\$35,950
CAPITAL OUTLAY	\$1,121,277	\$1,263,610	\$1,183,594	\$1,310,619	\$1,349,786
DEBT SERVICE	\$0	\$0	\$0	\$456	\$1,000
EXPENDITURES TOTAL	\$1,774,760	\$1,938,129	\$1,979,060	\$2,154,407	\$2,216,158
TRANSFERS OUT					
OTHER FINANCING USES	\$4,859,130	\$9,244,354	\$35,860,117	\$15,861,399	\$26,842,535
TRANSFERS OUT TOTAL	\$4,859,130	\$9,244,354	\$35,860,117	\$15,861,399	\$26,842,535
TOTAL	\$6,633,890	\$11,182,483	\$37,839,177	\$18,015,806	\$29,058,693

ACTIVITY PERSONNEL CHART



PERSONNEL SCHEDULE

Water-Administration & General

Position Name	ADMINISTRATIVE & GENERAL
Allocated FTE Count	
PWFS ADMINISTRATIVE ASSISTANT	0.35
PUBLIC WORKS/UTILITIES FISCAL SUPERVISOR	0.25
ASSISTANT DIRECTOR OF PUBLIC WORKS	0.5
ALLOCATED FTE COUNT	1.1

Water - Billing & Collection

Fund-Activity: 591-558

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

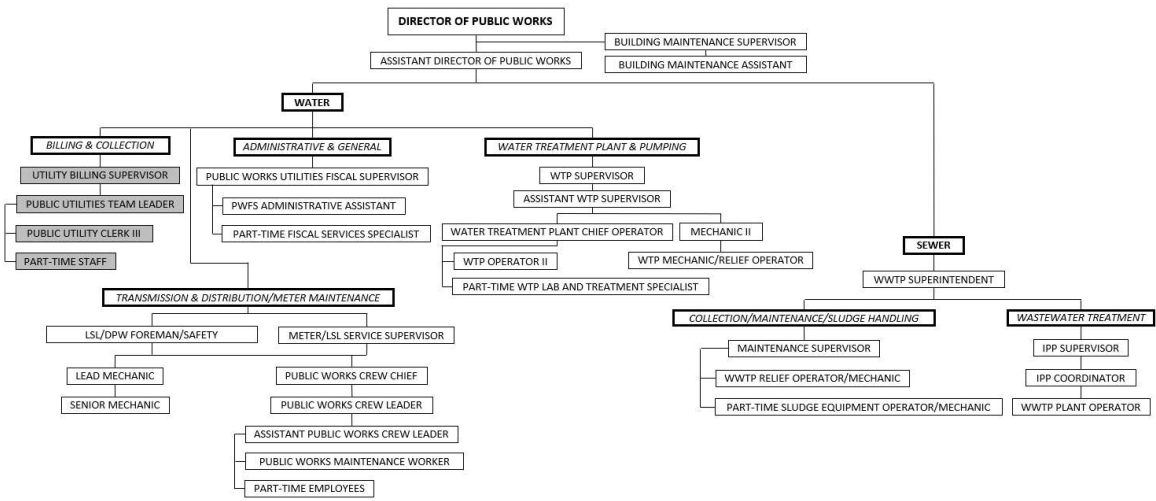
The billing and collection department provides funds to operate, prepare, and generate annual, monthly, and quarterly water and sewer billings.

BUDGET SUMMARY - EXPENSES

591-558 Billing & Collection Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$534,019	\$548,128	\$627,377	\$632,969	\$661,855
CONTRACTUAL AND OTHER	\$111,990	\$131,777	\$162,539	\$179,546	\$185,627
MATERIAL AND SUPPLIES	\$22,319	\$22,203	\$25,000	\$24,000	\$25,000
CAPITAL OUTLAY	\$16,589	\$2,018	\$40,000	\$27,160	\$40,000
EXPENDITURES TOTAL	\$684,916	\$704,125	\$854,916	\$863,675	\$912,482
TOTAL	\$684,916	\$704,125	\$854,916	\$863,675	\$912,482

ACTIVITY PERSONNEL CHART



PERSONNEL SCHEDULE

Water-Billing & Collection

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

Water - Transmission & Distribution

Fund-Activity: 591-560

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

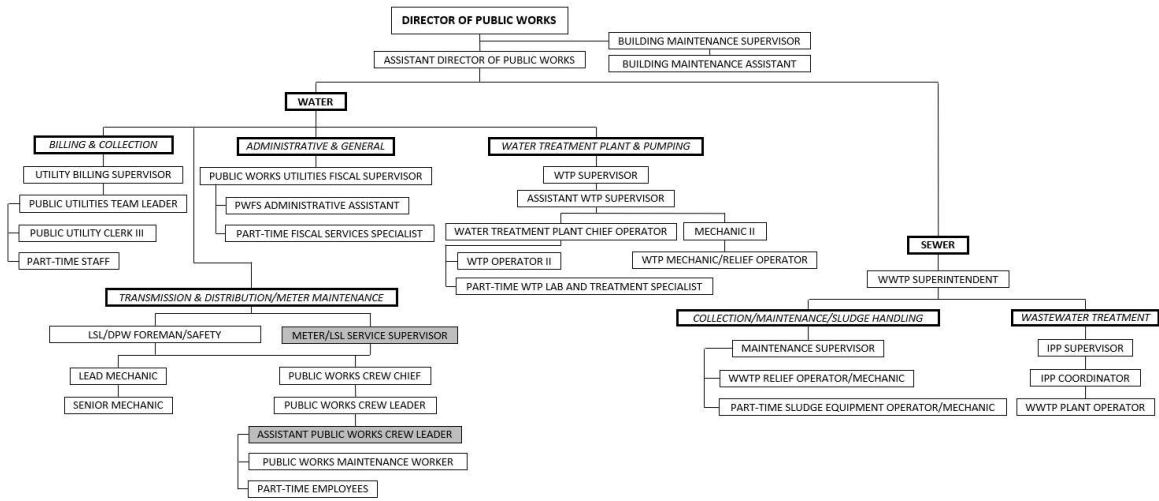
The long-term goal is to provide an up-to-date and sustainable infrastructure of water pipes to deliver safe and high-quality drinking water to the residents, along with adequate fire flow for the protection of life and property. The expected increases are due the the rising costs of construction supplies,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

BUDGET SUMMARY - EXPENSES

591-560 Transmission & Distribution Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$657,079	\$713,780	\$1,534,454	\$1,052,553	\$1,133,806
CONTRACTUAL AND OTHER	\$321,064	\$416,747	\$656,665	\$639,787	\$1,095,655
MATERIAL AND SUPPLIES	\$199,702	\$167,328	\$417,500	\$272,525	\$365,850
EXPENDITURES TOTAL	\$1,177,844	\$1,297,855	\$2,608,619	\$1,964,865	\$2,595,311
TOTAL	\$1,177,844	\$1,297,855	\$2,608,619	\$1,964,865	\$2,595,311

ACTIVITY PERSONNEL CHART



PERSONNEL SCHEDULE

Water-Transmission & Distribution

Position Name	TRANSMISSION/DISTRIBUTION
Allocated FTE Count	
METER/LSL SERVICE SUPERVISOR	1
ASSISTANT PUBLIC WORKS CREW LEADER	0.5
ALLOCATED FTE COUNT	1.5

Water - Meter Maintenance

Fund-Activity: 591-564

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

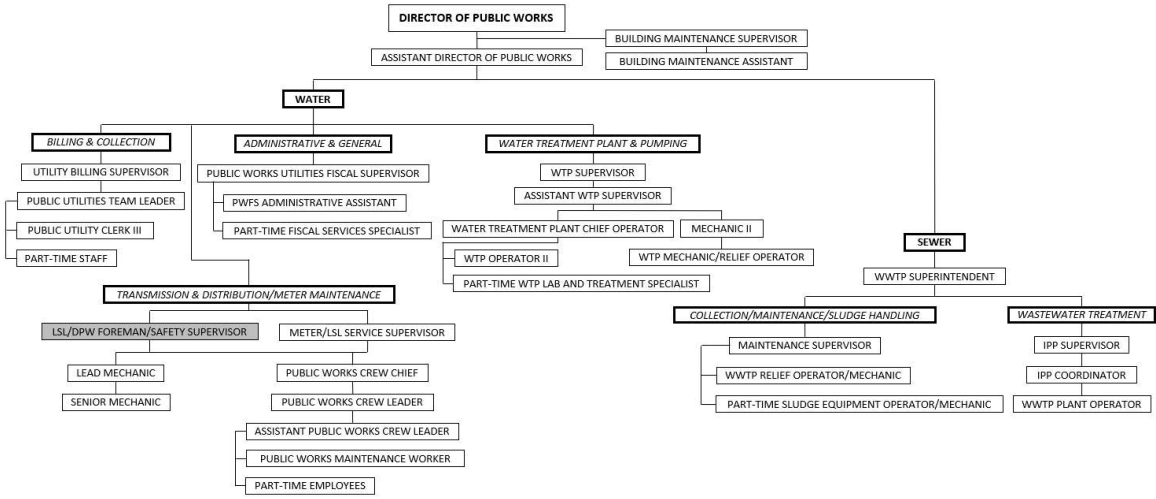
The City of Jackson has experienced difficulty obtaining “radio monitoring/reading devices” to continue the responsible and economical metering of its water to its customers. The department must continue to increase efforts for maintenance and upgrades to the metering system to stay current with state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

BUDGET SUMMARY - EXPENSES

591-564 Meter Maintenance Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$346,085	\$304,237	\$440,707	\$369,136	\$488,716
CONTRACTUAL AND OTHER	\$85,509	\$114,193	\$152,852	\$221,620	\$241,852
MATERIAL AND SUPPLIES	\$33,522	\$22,427	\$37,595	\$32,050	\$34,405
EXPENDITURES TOTAL	\$465,116	\$440,856	\$631,154	\$622,806	\$764,973
TOTAL	\$465,116	\$440,856	\$631,154	\$622,806	\$764,973

ACTIVITY PERSONNEL CHART



PERSONNEL SCHEDULE

Water-Meter Maintenance

Position Name	METER MAINTENANCE
Allocated FTE Count	
LSL SERVICE/DPW FOREMAN/SAFETY SUPERVISOR	0.5
ALLOCATED FTE COUNT	0.5

Water - Water Treatment Plant & Pumping

Fund-Activity: 591-565

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

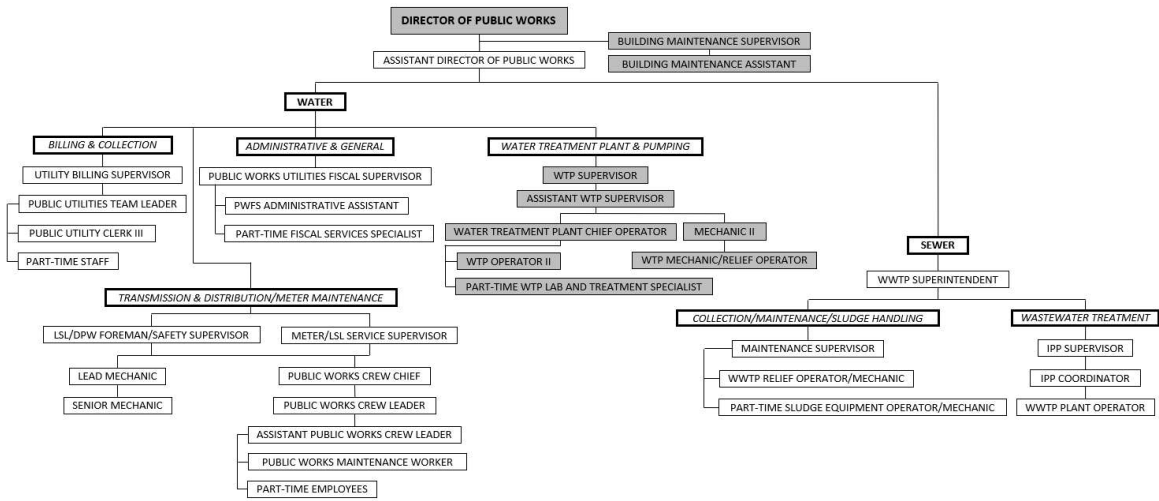
The treatment plant and pumping department operating expenses have increased considerably over the last several years due to the rise in chemicals by 20-150%. Material costs for critical routine maintenance and improvements to ensure clean and safe drinking water also continue to increase.

BUDGET SUMMARY - EXPENSES

591-565 Water Treatment Plant & Pumping Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
CONTRACTUAL AND OTHER	\$1,365,030	\$663,485	\$2,478,401	\$2,456,083	\$2,553,748
PERSONAL SERVICES	\$1,114,117	\$1,219,020	\$1,641,325	\$1,512,136	\$1,781,712
MATERIAL AND SUPPLIES	\$953,684	\$999,418	\$1,354,818	\$1,260,773	\$1,326,950
EXPENDITURES TOTAL	\$3,432,831	\$2,881,923	\$5,474,544	\$5,228,992	\$5,662,410
TOTAL	\$3,432,831	\$2,881,923	\$5,474,544	\$5,228,992	\$5,662,410

ACTIVITY PERSONNEL CHART



PERSONNEL SCHEDULE

Water-Water Treatment Plant & Pumping

Position Name	TREATMENT PLANT/PUMPING
Allocated FTE Count	
DIRECTOR OF PUBLIC WORKS	0.5
BUILDING MAINTENANCE SUPERVISOR	0.33
BUILDING MAINTENANCE ASSISTANT	0.33
WATER TREATMENT PLANT CHIEF OPERATOR	1
PART-TIME WASTEWATER TREATMENT PLANT LAB & TREATMENT SPECIALIST	0.5
WATER TREATMENT PLANT SUPERVISOR	1
WTP OPERATOR II	4
WTP MECHANIC II	1
ASSISTANT WTP SUPERVISOR	1
WTP MECH./RELIEF OPERATOR II	3
ALLOCATED FTE COUNT	12.66

Internal Service Funds

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

641 - Public Works Administration Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

The municipal budget includes a labor pool of employees, primarily funded through reimbursements from other funds for services rendered. These reimbursements are calculated as a percentage of direct labor costs for hours worked by Public Works employees on various city projects and activities. This percentage is periodically reviewed and adjusted to ensure that reimbursements sufficiently offset the related administrative costs. The labor pool structure allows for efficient workforce allocation, ensuring that staffing resources are available to meet project demands while maintaining budgetary balance.

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

The Public Works Administration budget includes a labor pool of employees, primarily funded through reimbursements from other funds for services rendered. These reimbursements are calculated as a percentage of direct labor costs for hours worked by Public Works employees on various city projects and activities. This percentage is periodically reviewed and adjusted to ensure reimbursements sufficiently offset the related administrative costs. The labor pool structure allows for efficient workforce allocation, ensuring that staffing resources are available to meet project demands while maintaining budgetary balance.

BUDGET SUMMARY - REVENUES

641 Public Works Administration Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
REVENUE					
CHARGES FOR GOODS AND SERVICES	\$336,640	\$334,734	\$357,145	\$535,574	\$803,361
INVESTMENT INCOME	\$19,377	\$29,060	\$20,961	\$20,961	\$15,725
REVENUE TOTAL	\$356,017	\$363,795	\$378,106	\$556,535	\$819,086

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
TOTAL	\$356,017	\$363,795	\$378,106	\$556,535	\$819,086

BUDGET SUMMARY - EXPENSES

641 Public Works Administration Fund Expenses

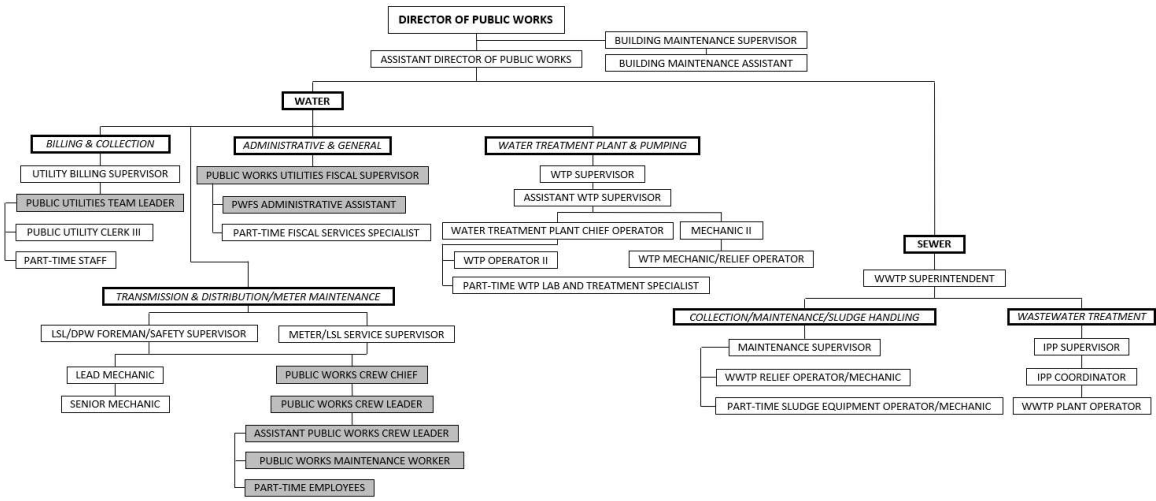
	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$310,298	\$334,788	\$358,730	\$557,039	\$658,120
CONTRACTUAL AND OTHER	-\$30,027	-\$59,333	\$117,473	\$128,856	\$155,911
MATERIAL AND SUPPLIES	\$65,302	\$77,442	\$46,706	\$61,073	\$88,655
EXPENDITURES TOTAL	\$345,573	\$352,897	\$522,909	\$746,968	\$902,686
TOTAL	\$345,573	\$352,897	\$522,909	\$746,968	\$902,686

BUDGET SUMMARY - ANALYSIS OF CHANGES IN ESTIMATED WORKING CAPITAL

641 Public Works Administration Fund

	2022/23 Actual	2023/24 Actual	2024/25 Budget	2024/25 Projected	2025/26 Adopted
Revenues	\$ 356,017	\$ 363,795	\$ 378,106	\$ 556,535	\$ 819,086
Expenses	345,573	352,897	522,909	746,968	902,686
Revenues Over/(Under) Expenses			(144,803)	(190,433)	(83,600)
Beginning Estimated Working Capital			356,129	345,232	154,799
Ending Estimated Working Capital			\$ 211,326	\$ 154,799	\$ 71,199

ACTIVITY PERSONNEL CHART



PERSONNEL SCHEDULE

Public Works Administration

Position Name	PUBLIC WORKS ADMINISTRATION
Allocated FTE Count	
PUBLIC WORKS CREW LEADER - LEAD SERVICES	1
PUBLIC WORKS MAINT WORKER III - LEAD SERVICE	2
PUBLIC WORKS MAINTENANCE WORKER III	18.2
PUBLIC WORKS/UTILITIES FISCAL SUPERVISOR	0.25
PUBLIC WORKS CREW LEADER	2
ASSISTANT PUBLIC WORKS CREW LEADER	2
PWFS ADMINISTRATIVE ASSISTANT	0.35
PUBLIC WORKS CREW CHIEF	1
PUBLIC UTILITIES TEAM LEADER	0.25
ALLOCATED FTE COUNT	27.05

642 - Engineering Administration Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

Money for the operation of this fund is supplied by reimbursements from other funds for services rendered. Reimbursements are calculated as a percentage of direct labor for hours worked by engineering employees on various city projects and activities. The percentage is periodically reviewed and adjusted to provide for reimbursements sufficient to offset these related administrative costs.

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

None noted.

BUDGET SUMMARY - REVENUES

642 Engineering Administration Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
REVENUE					
CHARGES FOR GOODS AND SERVICES	\$269,675	\$245,462	\$315,451	\$384,295	\$443,203
INVESTMENT INCOME	\$10,332	\$12,695	\$8,025	\$6,540	\$6,740
MISCELLANEOUS	\$0	\$3,230	\$0	\$0	\$0
REVENUE TOTAL	\$280,007	\$261,387	\$323,476	\$390,835	\$449,943
TOTAL	\$280,007	\$261,387	\$323,476	\$390,835	\$449,943

BUDGET SUMMARY - EXPENSES

642 Engineering Administration Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$205,382	\$178,406	\$281,515	\$263,459	\$170,479
CONTRACTUAL AND OTHER	\$81,697	\$83,676	\$113,073	\$119,012	\$119,124
MATERIAL AND SUPPLIES	\$3,419	\$4,683	\$5,720	\$5,620	\$6,120

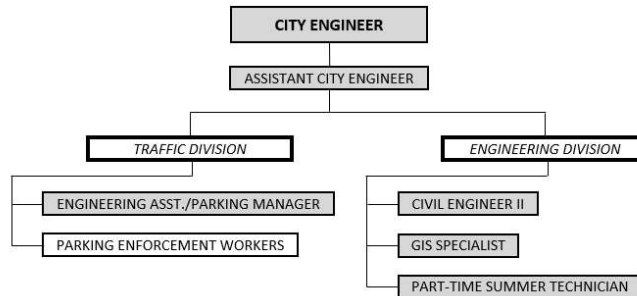
	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
CAPITAL OUTLAY	\$0	\$45,892	\$12,625	\$11,600	\$32,625
EXPENDITURES TOTAL	\$290,498	\$312,658	\$412,933	\$399,691	\$328,348
TOTAL	\$290,498	\$312,658	\$412,933	\$399,691	\$328,348

BUDGET SUMMARY - ANALYSIS OF CHANGES IN ESTIMATED WORKING CAPITAL

642 Engineering Administration Fund

	2022/23 Actual	2023/24 Actual	2024/25 Budget	2024/25 Projected	2025/26 Adopted
Revenues	\$ 280,007	\$ 261,387	\$ 323,476	\$ 390,835	\$ 449,943
Expenses	290,498	312,658	412,933	399,691	328,348
Revenues Over/(Under) Expenses			(89,457)	(8,856)	121,595
Beginning Estimated Working Capital			197,292	197,292	188,436
Ending Estimated Working Capital			\$ 107,835	\$ 188,436	\$ 310,031

ACTIVITY PERSONNEL CHART



PERSONNEL SCHEDULE

Engineering Administration

Position Name	ENGINEERING OFFICE
Allocated FTE Count	
GIS SPECIALIST	1
ASSISTANT CITY ENGINEER	1
CITY ENGINEER	1

Position Name	ENGINEERING OFFICE
PARKING MGR/ENGINEERING ASST.	1
PUBLIC WORKS/UTILITIES FISCAL SUPERVISOR	0.25
ENGINEER II	1
ENGINEERING ASSISTANT	1
PWFS ADMINISTRATIVE ASSISTANT	0.2
ENGINEERING ADMINISTRATIVE ASSISTANT	1
ALLOCATED FTE COUNT	7.45

643 - Local Site Remediation Revolving Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

Money for the operation of this fund is supplied by the capture of additional tax increment revenue, as provided for in an approved Brownfield Plan, from an eligible property in excess of the amount authorized under subsection (4) of Act 381 and for not more than five years after the time that capture is required. If tax increment revenues attributable to taxes levied for school operating purposes from eligible property are captured by the authority for purposes authorized under subsection (3), the tax increment revenues captured for deposit in the local site remediation revolving fund also may include tax increment revenues attributable to taxes levied for school operating purposes in an amount not greater than the tax increment revenues levied for school operating purposes captured from the eligible property by the authority for the purposes authorized under subsection (3).

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

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

BUDGET SUMMARY - REVENUES

643 Local Site Remediation Revolving Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
REVENUE					
INVESTMENT INCOME	\$8,298	\$19,999	\$7,500	\$17,000	\$15,000
REVENUE TOTAL	\$8,298	\$19,999	\$7,500	\$17,000	\$15,000
TRANSFERS IN					
CONTRIBUTIONS FROM OTHER FUNDS	\$114,659	\$61,479	\$63,055	\$54,590	\$67,700
TRANSFERS IN TOTAL	\$114,659	\$61,479	\$63,055	\$54,590	\$67,700
TOTAL	\$122,956	\$81,478	\$70,555	\$71,590	\$82,700

BUDGET SUMMARY - EXPENSES

643 Local Site Remediation Revolving Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
CONTRACTUAL AND OTHER	\$22,500	\$0	\$200,000	\$200,000	\$20,000
EXPENDITURES TOTAL	\$22,500	\$0	\$200,000	\$200,000	\$20,000
TOTAL	\$22,500	\$0	\$200,000	\$200,000	\$20,000

BUDGET SUMMARY - ANALYSIS OF CHANGES IN ESTIMATED WORKING CAPITAL

643 Local Site Remediation Revolving Fund

	ACTUALS		2025 BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$122,956	\$81,478	70,555	\$71,590	\$82,700
Expenses	\$22,500	–	200,000	\$200,000	\$20,000
Revenues Over/(Under) Expenses	\$100,456	\$81,478	-129,445	-\$128,410	\$62,700
Beginning Working Capital	\$208,703	\$309,159	\$390,637	\$390,637	\$262,227
Ending Estimated Working Capital	\$309,159	\$390,637	\$261,192	\$262,227	\$324,927

661 - Motor Pool & Garage Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

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

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

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

The Motor Pool Fund budget includes purchasing a new 5-yard dump truck equipped with an underbody scraper for plowing operations, ensuring efficient snow and ice management. Additionally, funds are allocated for the acquisition of an aerial bucket truck to support forestry-related work, enhancing tree maintenance and public safety efforts.

BUDGET SUMMARY - REVENUES

661 Motor Pool & Garage Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
REVENUE					
FEDERAL GRANTS	\$1,012,542	\$631,958	\$0	\$0	\$0
CHARGES FOR GOODS AND SERVICES	\$205,534	\$275,944	\$187,573	\$203,840	\$210,001
PROCEEDS FROM SALE OF CAPITAL ASSETS	\$0	\$68,381	\$0	\$15,438	\$0
INVESTMENT INCOME	\$1,258,324	\$1,294,881	\$1,237,238	\$1,341,880	\$1,171,850
MISCELLANEOUS	\$56,052	\$53,004	\$33,765	\$48,958	\$50,920
REVENUE TOTAL	\$2,532,453	\$2,324,168	\$1,458,576	\$1,610,116	\$1,432,771
TRANSFERS IN					
CONTRIBUTIONS FROM OTHER FUNDS	\$0	\$0	\$0	\$200,000	\$200,000
TRANSFERS IN TOTAL	\$0	\$0	\$0	\$200,000	\$200,000
TOTAL	\$2,532,453	\$2,324,168	\$1,458,576	\$1,810,116	\$1,632,771

BUDGET SUMMARY - EXPENSES

661 Motor Pool & Garage Fund Expenses

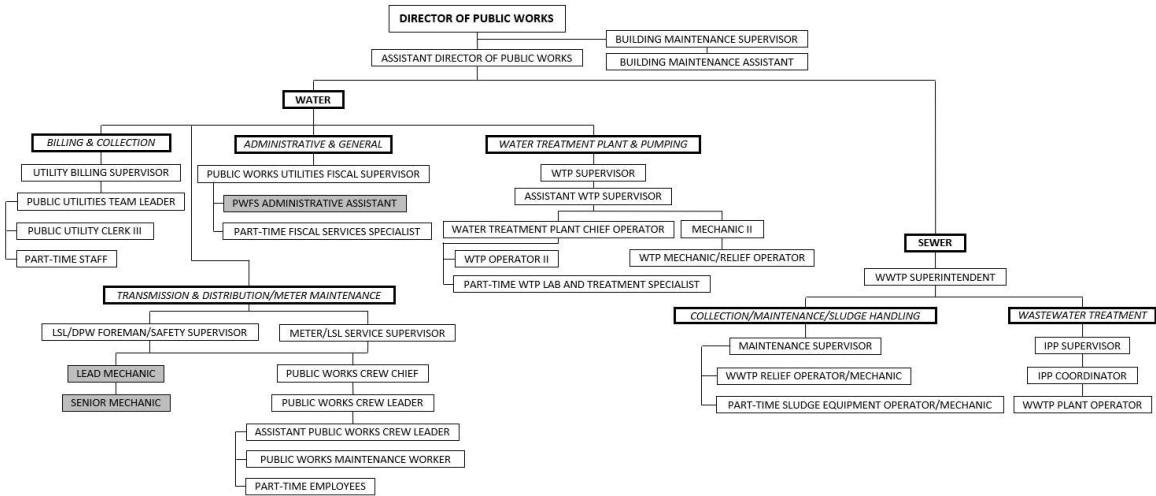
	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
PERSONAL SERVICES	\$312,703	\$406,801	\$434,138	\$459,086	\$446,798
CONTRACTUAL AND OTHER	\$155,629	\$203,133	\$201,165	\$230,310	\$261,009
MATERIAL AND SUPPLIES	\$384,621	\$430,373	\$558,806	\$534,380	\$577,955
CAPITAL OUTLAY	\$325,729	\$520,512	\$560,895	\$1,323,406	\$529,950
DEBT SERVICE	\$9,631	\$5,666	\$2,006	\$2,006	\$0
EXPENDITURES TOTAL	\$1,188,313	\$1,566,486	\$1,757,010	\$2,549,188	\$1,815,712
TRANSFERS OUT					
OTHER FINANCING USES	\$52,170	\$52,503	\$51,810	\$51,810	\$51,994
TRANSFERS OUT TOTAL	\$52,170	\$52,503	\$51,810	\$51,810	\$51,994
TOTAL	\$1,240,483	\$1,618,989	\$1,808,820	\$2,600,998	\$1,867,706

BUDGET SUMMARY - ANALYSIS OF CHANGES IN ESTIMATED WORKING CAPITAL

661 Motor Pool & Garage Fund

	2022/23	2023/24	2024/25	2024/25	2025/26
	Actual	Actual	Budget	Projected	Adopted
Revenues	\$ 2,532,453	\$ 2,324,168	\$ 1,458,576	\$ 1,810,116	\$ 1,632,771
Expenses	1,240,483	1,618,989	1,808,820	2,600,998	1,867,706
Revenues Over/(Under) Expenses			(350,244)	(790,882)	(234,935)
Add: Depreciation			322,100	455,974	501,580
Less: Principal payments on lease payable			(114,821)	(114,821)	-
Less: Reserve for fire apparatus			0	(200,000)	(400,000)
Estimated Change in Working Capital			(142,965)	(649,729)	(133,355)
Beginning Estimated Working Capital			996,972	996,972	347,243
Ending Estimated Working Capital			\$ 854,007	\$ 347,243	\$ 213,888

ACTIVITY PERSONNEL CHART



PERSONNEL SCHEDULE

661-454 Motor Pool and Garage

Position Name	MOTOR POOL
Allocated FTE Count	
PWFS ADMINISTRATIVE ASSISTANT	0.1
SENIOR MECHANIC	3
LEAD MECHANIC	1
ALLOCATED FTE COUNT	4.1

676 - Workers Compensation Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

Money for the operation of this fund is provided by contributions from the city's operating funds. Such contributions are based on both the amount and classification of payroll expenditures in each fund. Expenditures paid from this fund include workers' compensation claims, reinsurance, and administration costs related to the fund's operation.

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

This fund is projected to continue its stable trend, assuming ongoing effective claims management, sufficient reserves, and appropriate rate adjustments.

BUDGET SUMMARY - REVENUES

676 Workers Compensation Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
REVENUE					
INVESTMENT INCOME	\$23,891	\$54,426	\$30,000	\$42,900	\$10,000
REVENUE TOTAL	\$23,891	\$54,426	\$30,000	\$42,900	\$10,000
TRANSFERS IN					
CONTRIBUTIONS FROM OTHER FUNDS	\$538,364	\$184,185	\$180,000	\$189,800	\$170,000
TRANSFERS IN TOTAL	\$538,364	\$184,185	\$180,000	\$189,800	\$170,000
TOTAL	\$562,255	\$238,610	\$210,000	\$232,700	\$180,000

BUDGET SUMMARY - EXPENSES

676 Workers Compensation Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
CONTRACTUAL AND OTHER	\$454,472	\$19,794	\$255,075	\$229,832	\$254,889
EXPENDITURES TOTAL	\$454,472	\$19,794	\$255,075	\$229,832	\$254,889
TOTAL	\$454,472	\$19,794	\$255,075	\$229,832	\$254,889

BUDGET SUMMARY - ANALYSIS OF CHANGES IN ESTIMATED WORKING CAPITAL

676 Workers Compensation Fund

	ACTUALS		2025 BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$562,255	\$238,610	210,000	\$232,700	\$180,000
Expenses	\$454,472	\$19,794	255,075	\$229,832	\$254,889
Revenues Over/(Under) Expenses	\$107,784	\$218,816	-45,075	\$2,868	-\$74,889
Beginning Working Capital	\$656,814	\$764,598	\$983,414	\$983,414	\$986,282
Ending Estimated Working Capital	\$764,598	\$983,414	\$938,339	\$986,282	\$911,393

677 - Self-Insured Health Care Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

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

BUDGET SUMMARY - REVENUES

677 Self-Insured Healthcare Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
REVENUE					
INVESTMENT INCOME	\$1,699	\$52,810	\$35,000	\$26,700	\$20,000
REVENUE TOTAL	\$1,699	\$52,810	\$35,000	\$26,700	\$20,000
TRANSFERS IN					
CONTRIBUTIONS FROM OTHER FUNDS	\$5,681,201	\$5,704,702	\$6,470,000	\$6,305,000	\$7,100,000
TRANSFERS IN TOTAL	\$5,681,201	\$5,704,702	\$6,470,000	\$6,305,000	\$7,100,000
TOTAL	\$5,682,900	\$5,757,512	\$6,505,000	\$6,331,700	\$7,120,000

BUDGET SUMMARY - EXPENSES

677 Self-Insured Healthcare Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
CONTRACTUAL AND OTHER	\$5,393,451	\$5,855,729	\$6,481,950	\$6,538,641	\$6,449,450
MATERIAL AND SUPPLIES	\$1,150	\$0	\$0	\$0	\$0
EXPENDITURES TOTAL	\$5,394,601	\$5,855,729	\$6,481,950	\$6,538,641	\$6,449,450
TOTAL	\$5,394,601	\$5,855,729	\$6,481,950	\$6,538,641	\$6,449,450

BUDGET SUMMARY - ANALYSIS OF CHANGES IN ESTIMATED WORKING CAPITAL

677 Self-Insured Health Care Fund

	ACTUALS		2025 BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$5,682,900	\$5,757,512	6,505,000	\$6,331,700	\$7,120,000
Expenses	\$5,394,601	\$5,855,729	6,481,950	\$6,538,641	\$6,449,450
Revenues Over/(Under) Expenses	\$288,299	-\$98,217	23,050	-\$206,941	\$670,550
Beginning Working Capital	\$414,182	\$702,481	\$604,263	\$604,263	\$397,322
Ending Estimated Working Capital	\$702,481	\$604,263	\$627,313	\$397,322	\$1,067,872

Trust and Agency Funds

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

703 - County and School Tax Collection Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

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

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

BUDGET SUMMARY - REVENUES

703 County & School Tax Collection Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
CONTRACTUAL AND OTHER	\$28,387,322	\$30,015,313	\$28,750,000	\$32,000,000	\$34,000,000
EXPENDITURES TOTAL	\$28,387,322	\$30,015,313	\$28,750,000	\$32,000,000	\$34,000,000
TRANSFERS OUT					
OTHER FINANCING USES	\$112,676	\$206,386	\$110,000	\$150,000	\$150,000
TRANSFERS OUT TOTAL	\$112,676	\$206,386	\$110,000	\$150,000	\$150,000
TOTAL	\$28,499,998	\$30,221,700	\$28,860,000	\$32,150,000	\$34,150,000

BUDGET SUMMARY - EXPENSES

703 County & School Tax Collection Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
CONTRACTUAL AND OTHER	\$28,387,322	\$30,015,313	\$28,750,000	\$32,000,000	\$34,000,000
EXPENDITURES TOTAL	\$28,387,322	\$30,015,313	\$28,750,000	\$32,000,000	\$34,000,000
TRANSFERS OUT					
OTHER FINANCING USES	\$112,676	\$206,386	\$110,000	\$150,000	\$150,000
TRANSFERS OUT TOTAL	\$112,676	\$206,386	\$110,000	\$150,000	\$150,000

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
TOTAL	\$28,499,998	\$30,221,700	\$28,860,000	\$32,150,000	\$34,150,000

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

703 County and School Tax Collection Fund

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$28,499,998	\$30,221,700	28,860,000	\$32,150,000	\$34,150,000
Expenses	\$28,499,998	\$30,221,700	28,860,000	\$32,150,000	\$34,150,000
Revenues Over/(Under) Expenses	\$0	\$0	0	\$0	\$0
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0

731 - Employees Retirement System Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

The Employees Retirement System Fund is to account for the activities relating to the operation of the City of Jackson Employees Retirement System. It was established on July 1, 1945, under the authority of Chapter 9, Title 1, of the City Code, as amended. The City of Jackson Employees Retirement System is a reciprocal unit under Michigan Act No. 88 of the Public Acts of 1961, as amended.

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

- Contractual employment
- Employment compensated on a fee basis
- Mayor or Councilmembers
- Employment as a police officer or fire fighter
- Employment as City Manager or Executive Director of the Downtown Development Authority unless membership is elected upon the filing of a written notice with the board of trustees not more than 30 days after the effective date of employment

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

Revenue for the fund is derived from member contributions, city contributions, interest, dividends, and other income from investments of the retirement system. Members of the Michigan Association of Public Employees as well as nonunion members contribute 5.5% - 8.0% effective July 1, 2023. City contributions are determined by the plan's actuary and vary annually.

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

The total normal cost for new tier members (Hybrid members) hired on and after July 1, 2012 will be lower than the average normal cost for members hired prior to June 30, 2012 (non-hybrid members). This means that the total contribution rate is expected to decline over time as new tier members replace the current members. This will continue to put slight downward pressure on the normal cost contribution of the System.

BUDGET SUMMARY - REVENUES

731 Employees Retirement System Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
REVENUE					
INVESTMENT INCOME	\$4,354,777	\$4,407,187	\$4,560,000	\$4,625,000	\$4,625,000
MISCELLANEOUS	\$900,077	\$733,822	\$600,000	\$600,000	\$600,000
REVENUE TOTAL	\$5,254,853	\$5,141,010	\$5,160,000	\$5,225,000	\$5,225,000
TRANSFERS IN					
CONTRIBUTIONS FROM OTHER FUNDS	\$1,210,604	\$1,135,855	\$1,347,820	\$1,400,000	\$1,623,411
TRANSFERS IN TOTAL	\$1,210,604	\$1,135,855	\$1,347,820	\$1,400,000	\$1,623,411
TOTAL	\$6,465,458	\$6,276,864	\$6,507,820	\$6,625,000	\$6,848,411

BUDGET SUMMARY - EXPENSES

731 Employees Retirement System Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
CONTRACTUAL AND OTHER	\$3,922,696	\$4,474,763	\$4,225,000	\$4,400,000	\$4,300,000
EXPENDITURES TOTAL	\$3,922,696	\$4,474,763	\$4,225,000	\$4,400,000	\$4,300,000
TOTAL	\$3,922,696	\$4,474,763	\$4,225,000	\$4,400,000	\$4,300,000

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

731 Employees Retirement System Fund

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$6,465,458	\$6,276,864	6,507,820	\$6,625,000	\$6,848,411
Expenses	\$3,922,696	\$4,474,763	4,225,000	\$4,400,000	\$4,300,000
Revenues Over/(Under) Expenses	\$2,542,762	\$1,802,102	2,282,820	\$2,225,000	\$2,548,411
Beginning Fund Balance	\$40,503,270	\$43,046,032	\$44,848,134	\$44,848,134	\$47,073,134
Ending Fund Balance	\$43,046,032	\$44,848,134	\$47,130,954	\$47,073,134	\$49,621,545

732 - Policemen's and Firemen's Pension Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

The Policemen's and Firemen's Pension Fund is to account for the activities relating to the operation of the City's Policemen's and Firemen's Pension Plan. It was adopted by referendum on November 5, 1957.

Membership to the plan is available to police officers and fire fighters who are regular City employees and hired prior to July 1, 1974, and provides for retirement, death, and disability benefits. There are no remaining active plan members. The city contributes such amounts as determined necessary by the plan actuary to provide assets sufficient to meet the benefits to be paid to plan members.

Management of this plan is vested in a separate board of trustees which consists of five members, two are elected from the plan retirees (or, if none are available or willing to serve as this is a closed plan, from active members of the Act 345 Pension Plan), the City Treasurer, and two appointed by the City Council.

Revenue for the fund is derived from city contributions, interest, dividends, and other income from investments of the pension fund.

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

Negative net cash flow (benefit payments and administrative expenses exceeding contributions) is anticipated to increase in the future as a result of minimal contributions to be paid into the plan for the next two fiscal years (2025 and 2026). Projections show the negative net cash flow could be about -10% of assets per year in the near term. Investment income (6.0% assumed) is expected to mostly offset this negative cash flow.

BUDGET SUMMARY - REVENUES

732 Policemen's & Firemen's Pension Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
REVENUE					
INVESTMENT INCOME	\$326,685	\$361,588	\$202,500	\$302,500	\$126,500
REVENUE TOTAL	\$326,685	\$361,588	\$202,500	\$302,500	\$126,500
TRANSFERS IN					
CONTRIBUTIONS FROM OTHER FUNDS	\$260,185	\$274,544	\$56,955	\$56,955	\$12,937
TRANSFERS IN TOTAL	\$260,185	\$274,544	\$56,955	\$56,955	\$12,937

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
TOTAL	\$586,870	\$636,132	\$259,455	\$359,455	\$139,437

BUDGET SUMMARY - EXPENSES

732 Policemen's & Firemen's Pension Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
CONTRACTUAL AND OTHER	\$516,773	\$414,297	\$415,000	\$420,000	\$421,000
EXPENDITURES TOTAL	\$516,773	\$414,297	\$415,000	\$420,000	\$421,000
TOTAL	\$516,773	\$414,297	\$415,000	\$420,000	\$421,000

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

732 Policemen's and Firemen's Pension Fund

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$586,870	\$636,132	259,455	\$359,455	\$139,437
Expenses	\$516,773	\$414,297	415,000	\$420,000	\$421,000
Revenues Over/(Under) Expenses	\$70,097	\$221,835	-155,545	-\$60,545	-\$281,563
Beginning Fund Balance	\$3,308,783	\$3,378,879	\$3,600,714	\$3,600,714	\$3,540,169
Ending Fund Balance	\$3,378,879	\$3,600,714	\$3,445,169	\$3,540,169	\$3,258,606

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

Fiscal Year 2025/26 Annual Budget

OVERVIEW

The Policemen's and Firemen's Pension-Act 345 Fund is to account for the activities relating to the operation of the City's Act 345 Policemen's and Firemen's Pension Plan. It was established on July 1, 1974, by Ordinance No. 297 as adopted by the City Council on July 9, 1974, as a result of a Special Municipal Election on May 14, 1974.

Membership to the plan is available to police officers and fire fighters who are regular City employees and hired after July 1, 1974, and provides for retirement, death, and disability benefits.

Management of this plan is vested in the City of Jackson Act 345 Pension Board, which consists of five members, two are elected to four-year terms (one each from the police and fire departments), the City Treasurer, and two are appointed by the City Council.

Revenue for the fund is derived from member contributions, city contributions, interest, dividends, and other income from investments of the pension fund. Plan members contribute 8.0% - 16.5% of annual compensation effective January 1, 2024. City contributions are funded by a tax levy approved by the voters on May 14, 1974. This contribution is actuarially computed so that together with member contributions, sufficient funds exist to fully fund the costs of benefits likely to be paid on account of service rendered during the current year and to finance the unfunded costs of benefits likely to be paid on account of prior years' service.

paid on account of service rendered during the current year and to finance the unfunded costs of benefits likely to be paid on account of prior years' service.

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

Future employer contributions in the absence of actuarial gains or losses are expected to remain fairly level as a percent of payroll through June 30, 2026. After this, the computed employer contribution rate is expected to nearly halve. At this time, the System is projected to have a funded ratio of over 80%.

Member contributions were increased by 1.50% for five years effective January 1, 2024 to fund benefit provision changes to the System. As of the Recommended Employer Contribution rate for the fiscal year beginning July 1, 2025, 3.5 years would remain on this employee contribution schedule.

Additionally, the total normal cost for new hires is expected to be lower than that of current active members hired prior to July 1, 2012. As lower cost new hires replace the higher cost current active population, the total contribution rate is expected to further decline.

BUDGET SUMMARY - REVENUES

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

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
REVENUE					
INVESTMENT INCOME	\$5,273,735	\$6,432,282	\$4,200,000	\$4,900,000	\$4,250,000
MISCELLANEOUS	\$494,197	\$530,145	\$500,000	\$625,000	\$600,000
REVENUE TOTAL	\$5,767,932	\$6,962,426	\$4,700,000	\$5,525,000	\$4,850,000
TRANSFERS IN					
CONTRIBUTIONS FROM OTHER FUNDS	\$5,674,911	\$5,922,297	\$6,129,381	\$6,129,381	\$6,174,140
TRANSFERS IN TOTAL	\$5,674,911	\$5,922,297	\$6,129,381	\$6,129,381	\$6,174,140
TOTAL	\$11,442,843	\$12,884,723	\$10,829,381	\$11,654,381	\$11,024,140

BUDGET SUMMARY - EXPENSES

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

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
CONTRACTUAL AND OTHER	\$6,612,817	\$6,344,643	\$6,240,000	\$5,710,000	\$6,210,000
EXPENDITURES TOTAL	\$6,612,817	\$6,344,643	\$6,240,000	\$5,710,000	\$6,210,000
TOTAL	\$6,612,817	\$6,344,643	\$6,240,000	\$5,710,000	\$6,210,000

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

734 Policemen's and Firemen's Pension - ACT 345 Fund

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$11,442,843	\$12,884,723	10,829,381	\$11,654,381	\$11,024,140
Expenses	\$6,612,817	\$6,344,643	6,240,000	\$5,710,000	\$6,210,000
Revenues Over/(Under) Expenses	\$4,830,026	\$6,540,081	4,589,381	\$5,944,381	\$4,814,140
Beginning Fund Balance	\$52,454,860	\$57,284,886	\$63,824,966	\$63,824,966	\$69,769,347
Ending Fund Balance	\$57,284,886	\$63,824,966	\$68,414,347	\$69,769,347	\$74,583,487

736 - Public Employee Health Care Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

The Public Employee Health Care Fund is to account for the accumulation of funds to provide for the funding of health care benefits to retirees of the City and their beneficiaries. Money for the payment of health care benefits for retired employees of the public corporation may, at the discretion of the public corporation, be provided from this fund or any other fund or trust.

The fund was established on July 1, 2003, by inclusion in the annual budget resolution of the city. As permitted under the Public Employees Health Care Funds Public Act 149 of 1999, the City Council later established the Public Employee Health Care Fund by adoption of a resolution on September 8, 2008. The resolution provides for the Michigan Employee's Retirement System to act as Retiree Health Funding Vehicle (RHFV) Investment Fiduciary and Trustee.

The city provides postemployment health care benefits to substantially all full-time employees hired before 2012, who retire from the city under one of its three pension plans. The cost of the benefits paid is dependent upon a variety of factors including hire date, retirement date, years of service, and bargaining unit.

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

There are no significant increases or decreases from the previous year.

BUDGET SUMMARY - REVENUES

736 Public Employee Healthcare Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
REVENUE					
FINES AND FORFEITS	\$54,724	\$96,046	\$30,000	\$29,000	\$22,500
INVESTMENT INCOME	\$339,391	\$503,080	\$200,000	\$200,000	\$200,000
REVENUE TOTAL	\$394,115	\$599,126	\$230,000	\$229,000	\$222,500
TOTAL	\$394,115	\$599,126	\$230,000	\$229,000	\$222,500

BUDGET SUMMARY - EXPENSES

736 Public Employee Healthcare Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
CONTRACTUAL AND OTHER	\$8,548	\$31,142	\$30,000	\$32,000	\$33,000
EXPENDITURES TOTAL	\$8,548	\$31,142	\$30,000	\$32,000	\$33,000
TOTAL	\$8,548	\$31,142	\$30,000	\$32,000	\$33,000

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

736 Public Employee Health Care Fund

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$394,115	\$599,126	230,000	\$229,000	\$222,500
Expenses	\$8,548	\$31,142	30,000	\$32,000	\$33,000
Revenues Over/(Under) Expenses	\$385,566	\$567,984	200,000	\$197,000	\$189,500
Beginning Fund Balance	\$4,779,889	\$5,165,456	\$5,733,440	\$5,733,440	\$5,930,440
Ending Fund Balance	\$5,165,456	\$5,733,440	\$5,933,440	\$5,930,440	\$6,119,940

Special Assessment Funds

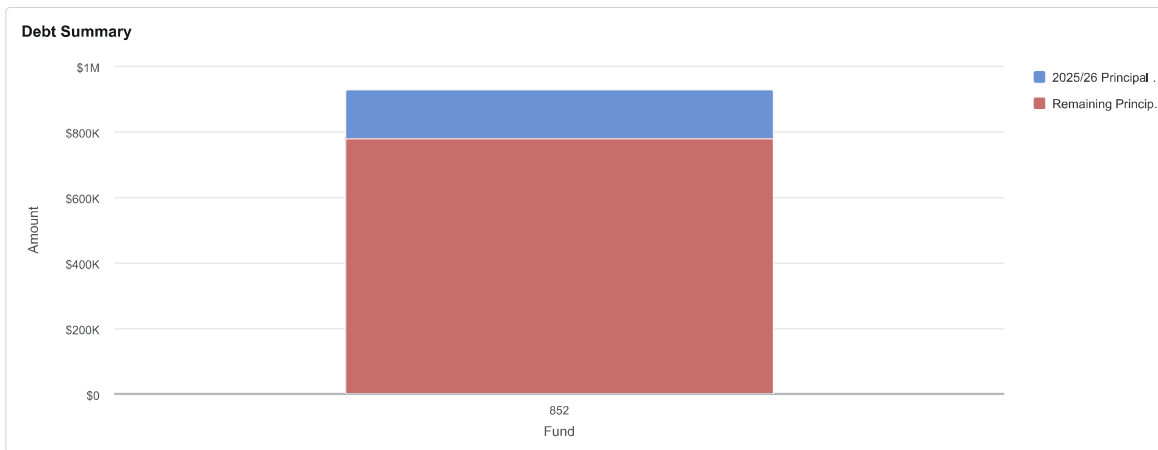
Special assessment funds are used to account for the levying and subsequent collection of various special assessments (i.e., street, sidewalk, parking, sanitary sewer, storm sewer, etc.).

Special Assessment Funds - Debt Summary

Fiscal Year 2025/26 Annual Budget

Debt Summary

Fund	Debt Service Fund Name	Date Issued	Final Maturity	Issue Amount	Principal Outstanding 6/30/2025	FY 25/26 Principal	FY 25/26 Interest
852	2020 Special Assessment Debt Service	10/13/2020	10/1/2030	\$1,496,000	\$927,000	\$149,000	\$12,788



Data Updated: Apr 07, 2025, 6:08 PM

852 - Special Assessment Debt Service Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

This 2020 Special Assessments Bond Debt Service Fund is to account for the deposit of the 2020 Special Assessment Bond proceeds. The monies in the construction fund were used solely to pay the costs of the project and the costs of the issuance of the bonds. The fund was established on October 13, 2020, as authorized by a City Council resolution adopted on September 8, 2020.

The bonds were sold to finance special assessment rolls number 3406, 3407, 3408, 3409, 3410, 3411, 3412, 3413, and 5000 for the costs of street reconstruction, street resurfacing, and street lighting improvements. As these special assessments are collected, this borrowing is repaid together with the interest earned on the special assessments at a rate that is 1% over the average bond rate, or 2.5%.

BUDGET SUMMARY - REVENUES

852 Special Assessment Debt Service Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
TRANSFERS IN					
CONTRIBUTIONS FROM OTHER FUNDS	\$161,288	\$161,160	\$162,008	\$162,008	\$161,788
TRANSFERS IN TOTAL	\$161,288	\$161,160	\$162,008	\$162,008	\$161,788
TOTAL	\$161,288	\$161,160	\$162,008	\$162,008	\$161,788

BUDGET SUMMARY - EXPENSES

852 Special Assessment Debt Service Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
EXPENDITURES					
DEBT SERVICE	\$161,288	\$161,160	\$162,008	\$162,008	\$161,788
EXPENDITURES TOTAL	\$161,288	\$161,160	\$162,008	\$162,008	\$161,788
TOTAL	\$161,288	\$161,160	\$162,008	\$162,008	\$161,788

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

852 Special Assessment Debt Service Fund

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$161,288	\$161,160	162,008	\$162,008	\$161,788
Expenses	\$161,288	\$161,160	162,008	\$162,008	\$161,788
Revenues Over/(Under) Expenses	\$0	\$0	0	\$0	\$0
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0

895 - Special Assessment Fund

Fiscal Year 2025/26 Annual Budget

OVERVIEW

The Special Assessment Fund is to account for the special assessments levied to finance public improvements or services deemed to benefit only the properties against which the assessments are levied. It was established on July 1, 1975, by City Council resolution on October 24, 1974.

Special assessment revenue and the corresponding receivable, representing the unpaid special assessments, are recorded at the time an assessment roll is confirmed. Monies are then transferred to the fund which incurred the charges being assessed. The Special Assessment Fund borrows the required monies necessary to make the above transfers primarily from the General Fund (101), as well as other funds and bonds, as needed. As the special assessments are collected, these borrowings are repaid together with the interest earned on the special assessments.

SIGNIFICANT PROGRAM NOTES AND ANALYSIS

None noted.

BUDGET SUMMARY - REVENUES

895 Special Assessment Fund Revenue

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
REVENUE					
SPECIAL ASSESSMENTS	\$894,885	\$841,620	\$2,387,073	\$660,526	\$851,136
REVENUE TOTAL	\$894,885	\$841,620	\$2,387,073	\$660,526	\$851,136
TRANSFERS IN					
CONTRIBUTIONS FROM OTHER FUNDS	\$0	\$292,252	\$0	\$0	\$0
TRANSFERS IN TOTAL	\$0	\$292,252	\$0	\$0	\$0
TOTAL	\$894,885	\$1,133,873	\$2,387,073	\$660,526	\$851,136

BUDGET SUMMARY - EXPENSES

895 Special Assessment Fund Expenses

	2022 - 23 Actual	2023 - 24 Actual	2024-25 Budget	2024-25 Projected	2025-26 Adopted
TRANSFERS OUT					
OTHER FINANCING USES	\$864,042	\$1,413,804	\$2,309,081	\$490,783	\$270,588
TRANSFERS OUT TOTAL	\$864,042	\$1,413,804	\$2,309,081	\$490,783	\$270,588
TOTAL	\$864,042	\$1,413,804	\$2,309,081	\$490,783	\$270,588

BUDGET SUMMARY - ANALYSIS OF CHANGES IN FUND BALANCE

895 Special Assessment Fund

	ACTUAL		BUDGET	PROJECTED	ADOPTED
	FY2023	FY2024	FY2025	FY2025	FY2026
Revenues	\$894,885	\$1,133,873	2,387,073	\$660,526	\$851,136
Expenses	\$864,042	\$1,413,804	2,309,081	\$490,783	\$270,588
Revenues Over/(Under) Expenses	\$30,843	-\$279,931	77,992	\$169,743	\$580,548
Beginning Fund Balance	-\$1,570,951	-\$1,540,108	-\$1,820,039	-\$1,820,039	-\$1,650,296
Ending Fund Balance	-\$1,540,108	-\$1,820,039	-\$1,742,047	-\$1,650,296	-\$1,069,748