

### Financial Health Indicators Source Data

Fiscal Year

Source Data Description	2016	2017	2018	2019	2020
1 Unrestricted Net Position (GTA)	\$ (8,120,253)	\$ 1,974,625	\$ (11,192,985)	\$ (5,351,110)	\$ 1,109,190
2 Unassigned Fund Balance (General Fund)	\$ 14,719,799	\$ 16,377,601	\$ 16,559,004	\$ 16,699,783	\$ 19,467,325
3 Cash & Investments (General Fund)	\$ 14,075,170	\$ 10,816,813	\$ 12,460,514	\$ 14,534,148	\$ 16,853,997
4 Total Liabilities (GTA)	\$ 114,830,535	\$ 120,979,127	\$ 123,579,878	\$ 116,752,065	\$ 114,393,610
5 Total Assets (GTA)	\$ 197,334,425	\$ 194,323,521	\$ 194,465,617	\$ 200,199,378	\$ 205,132,633
6 Total Net Position (GTA)	\$ 56,882,937	\$ 53,391,537	\$ 47,280,384	\$ 54,686,804	\$ 60,937,807
7 Total Revenues	\$ 89,450,232	\$ 90,498,975	\$ 96,758,925	\$ 104,079,618	\$ 103,728,216
9 Total General Fund Balance	\$ 18,743,784	\$ 17,116,966	\$ 17,248,789	\$ 17,719,512	\$ 20,469,264
10 Total General Fund Revenues	\$ 64,647,586	\$ 65,379,618	\$ 71,556,547	\$ 74,860,901	\$ 74,413,669
11 Total General Fund Expenses	\$ 65,560,085	\$ 66,441,624	\$ 68,872,649	\$ 73,038,006	\$ 70,598,844
12 General Fund Intergov. Revenues	\$ 23,284,978	\$ 23,882,377	\$ 30,963,931	\$ 32,248,466	\$ 32,314,107
13 General Fund Property Tax Revenue	\$ 24,327,924	\$ 24,102,914	\$ 23,363,317	\$ 24,914,922	\$ 24,851,693
14 Total Property Tax Revenue	\$ 30,580,859	\$ 31,236,336	\$ 32,162,494	\$ 34,171,626	\$ 34,185,718
15 General Fund Sales Tax Revenue	\$ 13,067,431	\$ 13,373,818	\$ 13,626,839	\$ 14,066,839	\$ 14,748,550
16 Total Sales Tax Revenue	\$ 18,448,435	\$ 19,418,303	\$ 25,392,216	\$ 26,247,642	\$ 27,014,315
17 Total General Revenues (GTA)	\$ 62,532,039	\$ 64,164,358	\$ 71,026,604	\$ 74,250,580	\$ 74,272,533
18 Total Expenses (GTA)	\$ 86,784,027	\$ 92,681,927	\$ 92,549,255	\$ 96,418,333	\$ 95,506,848
19 Net Expenses (GTA)	\$ 60,728,766	\$ 67,112,527	\$ 65,921,079	\$ 66,355,241	\$ 68,021,530
22 Depreciable Capital Assets (GTA)	\$ 224,152,424	\$ 229,694,905	\$ 235,733,632	\$ 245,634,670	\$ 248,696,941
23 Accumulated Depreciation (GTA)	\$ 114,284,149	\$ 121,764,391	\$ 129,387,771	\$ 137,825,335	\$ 146,389,349
25 Debt Service Expenditures	\$ 8,165,000	\$ 8,450,000	\$ 11,240,000	\$ 10,700,141	\$ 10,728,000
28 Population	66,751	66,847	67,162	66,903	67,000

Local Option, does not include school portion  
Local Option

Calculable Variables/Ratios	2016	2017	2018	2019	2020
Average Daily Expenses (GTA)	\$ 237,764.46	\$ 253,923.09	\$ 253,559.60	\$ 264,159.82	\$ 261,662.60
Average Daily Expenses (GF)	\$ 179,616.67	\$ 182,031.85	\$ 188,692.19	\$ 200,104.13	\$ 193,421.49
Percentage of Prop Tax to Total Rev. for GF	38%	37%	33%	33%	33%
Percentage of Sales Tax to Total Rev. for GF	20%	20%	19%	19%	20%

### City of Jackson Financial Health Indicators

Indicators	2016	2017	2018	2019	2020
1 Unrestricted Net Position (GTA)	\$ (8,120,253)	\$ 1,974,625	\$ (11,192,985)	\$ (5,351,110)	\$ 1,109,190
2 Unassigned Fund Balance (General Fund)	\$ 14,719,799	\$ 16,377,601	\$ 16,559,004	\$ 16,699,783	\$ 19,467,325
3 Change in Unrest. Net Pos. (GTA)	-339%	124%	-667%	52%	121%
4 Change in General Fund Unassigned Bal.	-18%	11%	1%	1%	17%
5 GF Balance / GF Revenues	29%	26%	24%	24%	28%
6 Change in GF Property Tax Revenues	1%	-1%	-3%	7%	-0.3%
7 Change in GF Sales Tax Revenues	5%	2%	2%	3%	5%
8 Percent of GF Revs that Exceed GF Exps	-1.4%	-1.6%	3.8%	2.4%	5.1%
9 Ratio of Revenues (GTA) to Expenses (GTA)	103%	96%	108%	112%	109%
10 Percent of Intergov Rev. to Total Rev. for GF	15.8%	16.1%	24.2%	24.3%	23.6%
11 Condition of Capital Assets (GTA)	51%	53%	55%	56%	59%
12 Debt Service Exp / Total Revenues	9%	9%	12%	10%	10%
13 Unrestricted Pos. (GTA) / Average Daily Exp. (GTA)	-34	8	-44	-20	4
14 Unassigned Fund Balance (GF) / ADE (GF)	82	90	88	83	101
15 Cash/Investments (GF) / ADE (GF)	78	59	66	73	87
16 Liabilities-to-Net Assets (GTA)	139%	165%	174%	140%	126%
17 Budgetary Non-Compliance	YES	YES	YES	YES	YES

Outlook FY19 Outlook FY20

Notes
Needs to remain positive
Goal to 33%, or 4 months
Decline in 2 of the 3 previous years (Cautionary)
Less than 5% (Cautionary) Negative (Critical)
Greater than 20% (Critical), intergov not inc. local sales tax
Between 50% - 70% (Cautionary), need to improve
12 - 15% (Critical)
Less than 30 Days (Cautionary)
Between 50% - 70% (Cautionary), Greater than 70% (Critical)
Multiple years of Budgetary Audit Findings (Critical)

Number of Positive Indicators
Number of Critical Indicators
Number of Cautionary Indicators

7	11
4	3
6	3