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2009 ~ 2010



City of Jackson City of Jackson City of Jackson
Adopted Budget



CITY OF JACKSON, MICHIGAN

Adopted Budget

For The Fiscal Year Ended June 30, 2010

INTRODUCTORY SECTION

City of Jackson
Fiscal Year 2009/10 Adopted Budget
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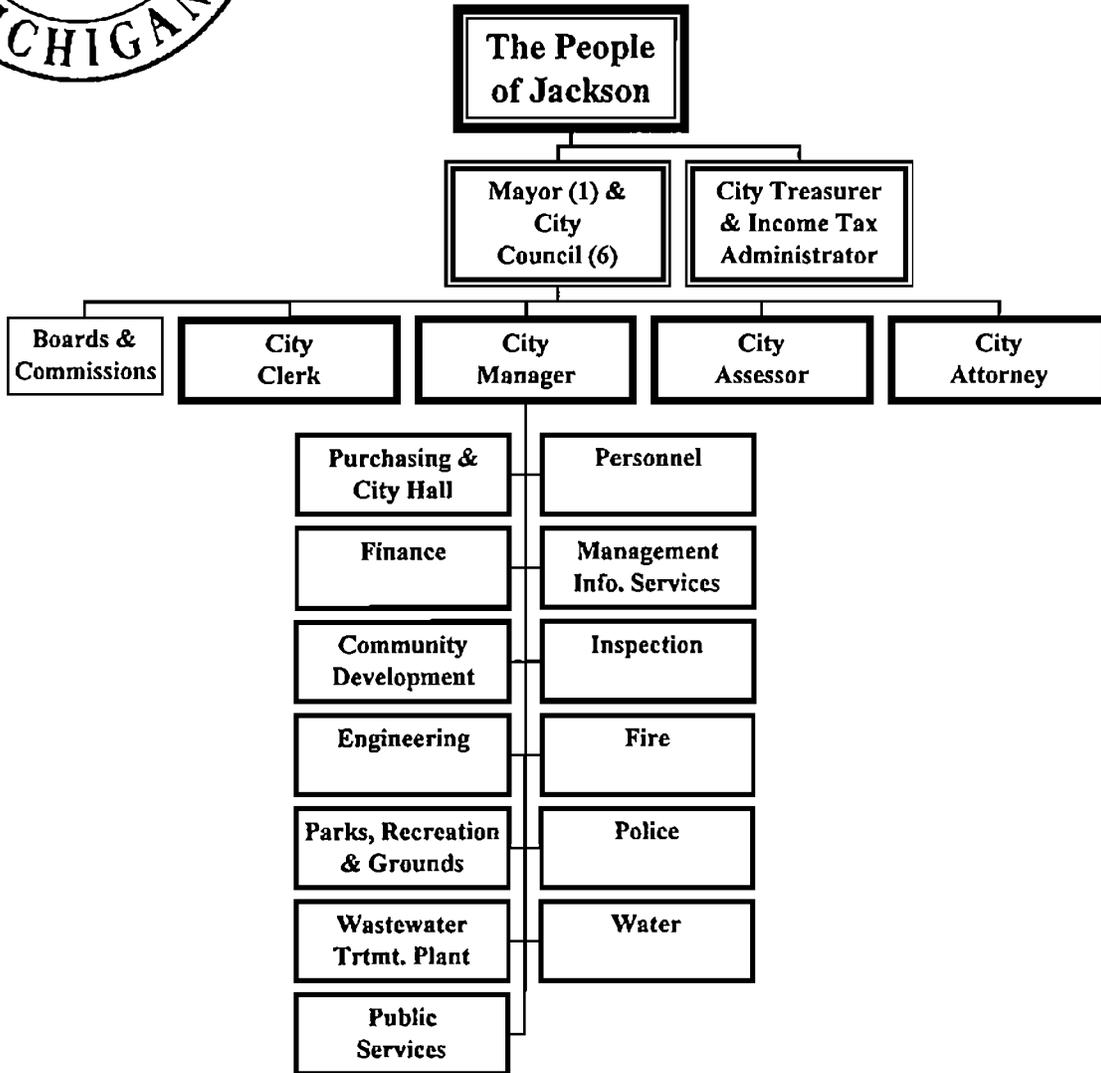
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City of Jackson, Michigan Organizational Chart



**City of Jackson, Michigan
List of Principal Officials**



CITY COUNCIL

Jerry F. Ludwig, Mayor

Carl L. Breeding	1st Ward
Robert B. Howe	2nd Ward
Daniel P. Greer	3rd Ward
Kenneth E. Gaiser	4th Ward
Andrew R. Frounfelker	5th Ward
John R. Polaczyk	6th Ward

CITY OFFICIALS

William R. Ross, City Manager

Larry Bosell	Fire Chief
Glenn Chinavare	Director of Public Services
Jon Dowling	City Engineer
Lynn Fessel	City Clerk
Julius Giglio	City Attorney
Matthew Heins	Police Chief
Philip J. Hones	Finance Director
Carol Konieczki	Community Development Director
Christopher Lewis	Director of Personnel
C. Jan Markowski	City Assessor
James Parrott	Director of Parks, Recreation & Grounds
Paul Vermaaten	Director of Sewage Treatment Services & Facilities
Andrew J. Wrozek, Jr.	City Treasurer/Income Tax Administrator



BUDGET HIGHLIGHTS FOR FISCAL YEAR 2009/10

INTRODUCTION

In accordance with the requirements of the City Charter, I submit to you for your consideration the annual budget for the fiscal year beginning July 1, 2009, and ending June 30, 2010.

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

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

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

TIMETABLE

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

- | | |
|--------|---|
| May 1 | - Submission of the City Manager's Proposed Budget to the City Council. |
| May 12 | - Public Hearing on the Budget |
| May 26 | - Adoption of the Budget |

FUND OVERVIEW

General Fund

The projected fund balance for June 30, 2010 is approximately \$1.4 million or 5.8% of budgeted expenditures. Combined with the fund balance in the Budget Stabilization Fund of \$1,603,500, the City has a combined projected fund balance of just under \$3.0 million in budgeted reserves, or 12.5% of General Fund expenditures.

The City plans to reduce staffing levels in nearly all expenditure functions in an effort to deal with the loss of revenues associated with the continuing economic downturn. It is hoped that the reduction in public safety staffing in the General Fund – specifically patrol officers in the Police Department – will be offset by the pending award of a Byrne JAG Grant (Fund #268) as well as a COPS Grant (Fund #269). The City has budgeted for these positions, however, further reductions in staff may occur if those pending grants are not awarded. Other reductions to the General Fund largely include capital outlay and to a smaller extent contractual services, materials and supplies.

FUND OVERVIEW (Continued)

Major Street and Local Street Funds

Approximately \$5.7 million in street and bridge construction is included in the Major and Local Street Funds' budgets as well as over \$1.8 million in street and bridge maintenance for 2009/10.

Public Improvement Fund

Traditionally the Public Improvement Fund provides funding for storm drain construction, Building Authority Debt Service and, normally, sidewalk construction (although not in 2009/10). Funding of Major and Local Street Construction (\$910,370), the installment contract payments due in 2009/10 for the Nixon Park waterslides (\$23,363) and various Capital Projects Fund requests (\$132,000) make up the bulk of funding uses from the Public Improvement Fund.

Capital Projects Fund

Bloomfield Park Improvements (\$50,000) comprises the single largest capital project and is nearly one third of the total Capital Projects Fund proposed budget for 2009/10. Some of the smaller projects include various Park Improvements throughout the City (\$45,000), Sharp Park Pool and Maintenance Building Improvements (\$25,000), Kiwanis Park Improvements (\$ 24,000) and Ash Tree Removal and Replanting (\$8,000). Funds collected in the General Fund for land leased for cell tower transmission are transferred to the Capital Projects Fund annually and designated for public arts - in the amount of \$25,827 - for 2009/10.

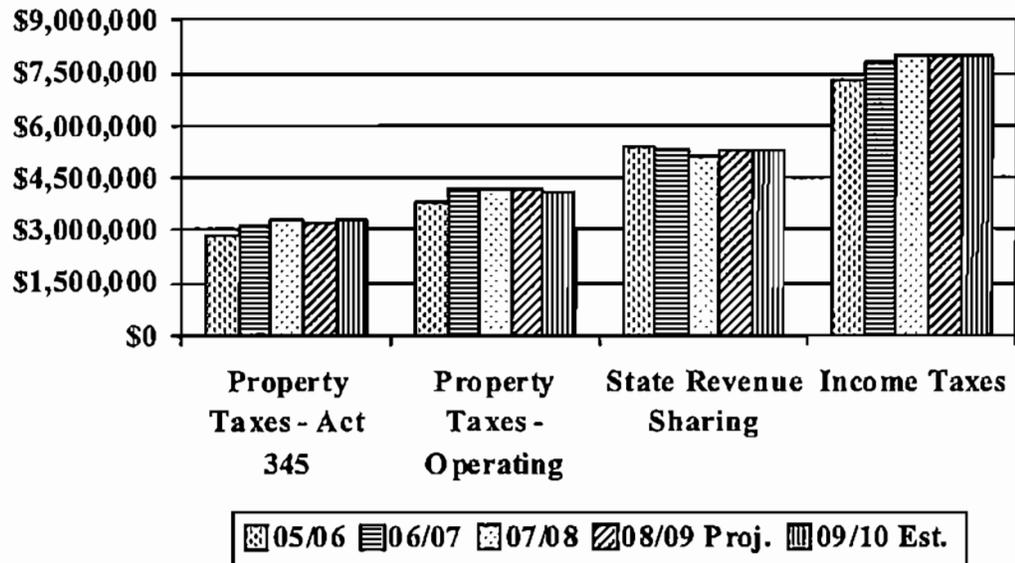
Sewer and Water Funds

On May 27, 2008, the City Council voted to solicit both separate and joint proposals for rate studies to be performed for sewer and water services. The City Council will review the resulting study recently concluded and will decide on any potential rate increases later this summer. Water rates have not increased for four years – since July 1, 2004 - following a three year rate freeze as a result of an agreement to provide water to the State Prison (Blackman Township).

REVENUES

- General operating property tax revenues are projected to decrease approximately 2.0% largely as a result of a decline in the taxable value of the ad valorem roll as well as industrial facilities tax included in the City's tax base. These decreases are also net of captured taxes for the DDA and various brownfield projects. No Headlee rollback is anticipated. The City's Act 345 tax levy, used to fund the Policemen's and Firemen's Pension - Act 345 Fund, will increase by \$64,815, or 2.0% as a result of the increase in the actuarially computed contribution requirement. The actual Act 345 millage rate will increase from 5.20 to 5.40 mills, or 3.85%.
- The Proposed Budget projects state revenue sharing distributions for 2009/10 to reflect a small decrease in sales tax distributions received from the State from the current fiscal year estimates. The City no longer receives state shared revenues – approximately \$60,000 in recent years - associated with the Jackson Harness Raceway, which closed in early December, 2008.
- Income taxes are projected to remain flat in 2009/10. The increase in local unemployment over last fiscal year's levels is expected to be offset by employment increases that are expected in the medical field with the opening of a new Neuromuscular Specialty Center as well as the move of a large manufacturing firm into the city from an adjacent township. Projections for the current 2008/09 fiscal year, which are based on revenues received through March, 2009, show that collections are on track to equal or slightly exceed last year's revenues.

REVENUES (Continued)



EXPENSES

GENERAL FUND

Legislative & General Government

- A 3.0% decrease from current 08/09 projected levels. Included are wage increases of 3% (union/non-union) as well as the continuing of most current health insurance coverages for current departmental employees. Health insurance rates used in the budget estimates for 2008/09 reflect a 10% increase over current year rates for Blue Care Network (non-union) base coverage and 5% for those currently covered by COPS (MAPE union). The City has eliminated coverage by Community Blue PPO (for all except the Police Command Staff) which has historically had considerably higher premiums than the other health insurance policies. All self insured prescription drug coverage, which covers all but the City's firefighters, will reflect a 5% increase, and is expected to mirror market rates.
- Reductions to staffing include the full-time Appraiser position to part-time (City Assessor's Office), elimination of Purchasing Agent position and elimination of Account Clerk II position in the City Income Tax Department.
- Elimination of funding for the annual employee awards banquet as well as the city-wide training and wellness programs.
- Continuation of economic and community promotion allocations to the Enterprise Group (\$10,000) and to DDA sponsored events (\$5,000) such as "Eve on the Ave" and other seasonal events to stimulate activity in the downtown area.

Police Department

- A 6.8% overall decrease from current budgeted 2008/09 expenditures and a 5.0% decrease from the current projected expenditures.
- Staffing levels within the General Fund have declined substantially from the current year budgeted levels. A decrease of 10 patrol officers, 2 Community Service Officers, a Communications Specialist and five part-time office workers and maintenance staff have

EXPENSES (Continued)

been removed from the Police operating budgets within the General Fund. It is anticipated that two of the patrol officers will be funded with a JAG Grant (Fund #268). The remaining eight patrol officers have been included in a grant submission under the COPS Hiring Recovery Program (CHRP). This program covers three years and is very competitive due to the large number of communities applying. In the event the City's grant application is not awarded, or awarded in part, the City will need to make decisions relating to the continuation of these positions. The grant awards are to be made no later than 9/30/09.

- The continued planned routine annual replacement of four patrol vehicles (necessary to avoid escalation of vehicle maintenance costs), and PC software upgrades. In addition, the final year of funding of a digital in-car recording system that is being financed (\$145,031) internally over three years is included as well as the first year of the purchase of in-car mobile data computers (\$67,315).
- The continuation of the Youth Services Activity in which three patrol officers provide liaison to the community through placement at Jackson High School, Parkside Middle School and the Tomlinson/Amy Firth Alternative Schools.

Fire Department

- A 2.3% overall increase from current projected 2008/09 expenditures and a 6.6% decrease from the current adopted budget.
- The vacancy of the Deputy Fire Chief position in the Fire Administration Activity and the Firefighter Inspector position in Fire Prevention Activity will continue into 2009/10. In addition, the Assistant Fire Chief position in the Fire Training Activity, which has been vacated by retirement, will continue as such through next fiscal year. The Fire Suppression Activity will have three firefighter positions remain unfilled throughout next fiscal year as well.
- Needed building maintenance including continued remediation of UST site and roof repairs at the central station.
- Discontinuation of the Apprentice Program that was commenced in 2008/09.

Other Public Safety

- Increase in the City's contribution to the Police and Fire Pension (old plan) from the current \$641,212 to \$722,537 - a 12.7% increase - based on the City Actuary's recommendation. This increase was the result of the COLA's granted during the prior year that was larger than expected (3.5% vs. 3.0% assumed) offset by the mortality rate which was higher than expected. Asset losses of \$105,000 contributed to the overall unfavorable experience.
- Staffing of the Planning Activity (101-401) and the Historical District Commission Activity (101-803) will continue to be provided by Region II Planning.
- Includes continued contribution to the County for the City's one-half share of the joint Emergency Measures Office (101-426).

Public Works/Engineering

- A reduction of 19.6% from current projected expenditure levels.
- Minimal funding for the continued phasing-out of the Tax Property Maintenance Activity (# 101-441); it is anticipated that eventually all tax reverted properties, subject to review, will be transferred to the County's recently established Land Bank Authority for their maintenance and ultimate disposition.
- Continuation of funding for assistance provided for Cruise Nights and Downtown Christmas Decorations. Funding for the annual Cleanup Day event is not included in the 2008/09 budget.
- Reduction of the leaf pickup program from two rounds to one round.
- Inclusion of \$20,000 funding from CDBG for the installation of handicap ramps within designated block grant areas.

EXPENSES (Continued)

Recreation and Culture

- A 5.0% decrease in proposed 2009/10 expenditures in comparison to current year projections for activities under the Parks, Recreation and Grounds Department.
- The second year payment of a shared (with DPS) purchase of a loader, through the Motor Pool, to be used by Forestry in their composting operation is included - \$16,000.
- Elimination of the Recreation Services Coordinator position.
- CDBG funding for the King Center Summer Program in the amount of \$40,000.
- Inclusion of the second of five payments for the purchase of a truck with plow in the Parks and Facilities Maintenance Activity (# 101-697).

Contributions to Other Funds

- Continued operating subsidies to the Sharp Park Operating Fund (\$56,000) and to the Building Department Fund (\$132,248) to offset operating costs not covered by revenues.
- Discontinuation of the \$25,000 contribution to the Downtown Development Authority.
- Transfer of rentals received from the lease of property for cell tower transmission to the Capital Projects Fund (#401) for designated expenditures related to public arts.

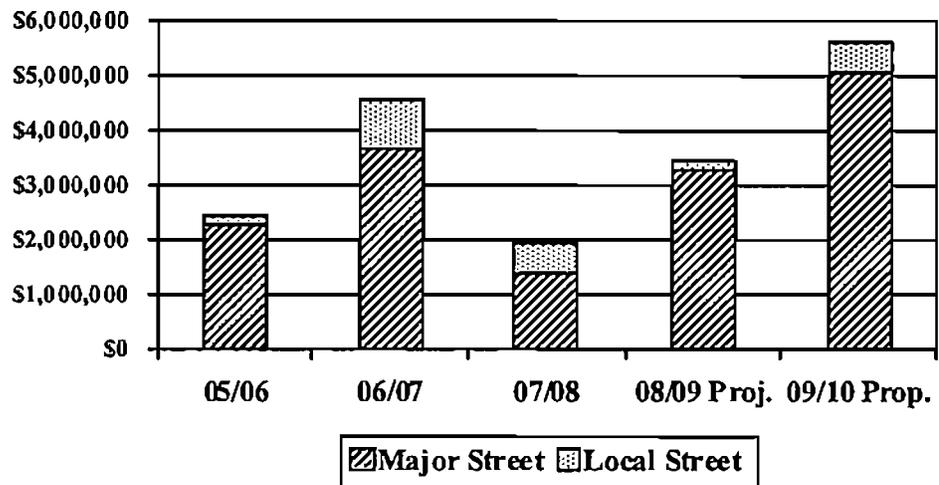
MAJOR STREET FUND

The Major Street Fund budget will provide for street and bridge construction (including State Highway Construction) totaling nearly \$5.1 million in 2009/10. Significant projects included in the budget are the River Arts Walk Project, the Mechanic Street Bridge, Jackson: Glick to Ganson, Morrell: Brown to West, Ganson: Cooper to East, and Wildwood: Daniel to West. The Jackson, Morrell and Ganson projects are part of the Federal Stimulus Package funding which covers substantially all construction costs. Continued emphasis is also being placed on street maintenance with expenditures projected to approximate \$960,000 for 2009/10.

LOCAL STREET FUND

Two significant street construction projects planned in the Local Street Fund for 2009/10 are the State: Pearl to Ganson and the Wesley: Blackstone to Jackson projects. Maintenance expenditures, as in the Major Street Fund, will continue to be emphasized with proposed spending amounts estimated at nearly \$832,414 an amount higher than the current projected budget or any of the last three fiscal years.

A graphical summary of Major Street and Local Street expenditures for construction since fiscal year 2005/06 is as follows:



EXPENSES (Continued)**PUBLIC IMPROVEMENT FUND**

As indicated previously (see *Fund Overview* section), the Public Improvement Fund historically provides funding for the traditional capital expenditures – sidewalk construction (although not in 2009/10), storm drain construction and Building Authority Debt Service. The Capital Projects Fund (see below) will also receive a transfer in the proposed budgeted amount of \$132,000 to provide funding for various capital improvement projects (see page 188 in the Capital Project Funds section for listing). The most significant projects funded with this transfer are the Bloomfield Park Improvements (\$50,000) and improvements to various parks throughout the City (\$45,000).

Also proposed for fiscal year 2009/10 are transfers in the amount of \$806,370 to the Major Street Fund and \$104,000 to the Local Street Fund. These transfers will be used to provide funding for various construction projects in the Major Street Fund as well as for various smaller projects in the Local Street Fund (see page 94, 103 and 108 for detail).

CAPITAL PROJECTS FUND

The Capital Projects Fund was established as part of 1998/99 budget cycle in an effort to provide for the implementation of an ongoing Capital Improvements Program. Funding for projects included may come from City sources (General Fund, Public Improvement Fund, and CDBG) as well as from federal grants, state grants and private donations.

As indicated previously, the Bloomfield Park Improvements project (\$50,000) comprises the single largest capital project and is approximately one third of the total Capital Projects Fund proposed budget for 2009/10. A summary of this and other smaller projects for 2009/10 as well as the current year projects can be seen on page 188. It should be noted that the level of capital projects for 2009/10 are low in comparison to previous fiscal years due to the emphasis on the use of Public Improvement funds for street construction.

SEWER FUND

Proposed Sanitary Sewer Replacement Fund (#405) projects will approximate \$700,000 in fiscal year 2009/10. Details for these specific projects can be found on page 199. Two of the larger projects are Michigan: Cooper to Waterloo (\$276,000) and Blackstone: Ganson to Montgomery (\$128,000).

Based on a recent engineering study, the wastewater treatment plant will receive various upgrades/replacements to the piping, concrete and electrical systems estimated to cost \$1.1 million in 2009/10. Some other less major expenses include replacement of various treatment plant equipment, roof /HVAC repairs, meter instrumentation and pumping station equipment

As indicated previously, the City Council will be reviewing the need for a potential rate increase for the Sewer Fund later this summer.

WATER FUND

The Water Department continues its replacement of lead water services and obsolete water mains with the estimated amount for fiscal year 2010 totaling \$1,232,100. A listing of the streets that are proposed for water main replacements can be found on page 192.

Other major capital improvements scheduled for 2008/09 include the repainting of the 7.5 mg ground storage reservoir (\$352,000), electrical improvements at the treatment plant (\$170,000), scheduled replacement of fleet vehicles, which include a two trucks and a van, meter replacement, engineering for various smaller projects, GIS equipment/database upgrades and continuation of the well abandonment and wellhead protection programs.

EXPENSES (Continued)

WATER FUND (Continued)

Water Treatment Plant and Pumping Activity (591-565) expenses proposed for fiscal year 2010 will decrease \$557,605 from the current year projected level due largely to the current fiscal year's expense relating to the removal of spent lime in lagoons #1 and #2, which will total an estimated \$706,100. Spent lime had not been removed in the previous two fiscal years.

The 1999 Water Revenue Bonds were refunded in April, 2009. This refunding utilized existing bond cash reserves to pay down the maturity of the original bonds, shortening the final maturity by three years (from 2016 to 2013). In addition, the average interest rate of the refunded bonds – 4.64% - was replaced with an average rate of 3.18% saving the Water Fund an estimated \$65,667 on a present value basis.

Water rates have not increased for four years – since July 1, 2004 - following a three year rate freeze as a result of an agreement to provide water to the State Prison (Blackman Township). As with the Sewer Fund, the City Council will be reviewing the need for any potential rate increase later this summer.

SUMMARY

I am pleased to present these budget highlights to the City Council and look forward to reviewing the budget with you at your convenience.

Respectfully submitted,



William R. Ross
City Manager

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Budget Summary

	Projected Beginning Balance	Revenues	Expenditures	Projected Ending Balance
General Fund	\$ 1,851,004	\$ 23,480,475	\$ 23,939,729	\$ 1,391,750
Special Revenue Funds:				
Major Street	313,120	7,603,765	7,868,522	48,363
Local Street	13,445	1,609,411	1,616,802	6,054
Ella Sharp Park Operating	14,942	743,800	744,413	14,329
Land Acquisition	394	50,000	50,000	394
Housing Initiative Fund	237	30,000	30,000	237
Public Improvement	80,212	1,190,880	1,266,517	4,575
Building Department	0	476,248	476,248	0
Budget Stabilization	1,600,500	40,000	40,000	1,600,500
Drug Law Enforcement	96,278	36,000	41,931	90,347
Byrne Jag Grant	0	136,104	136,104	0
COPS - CHRP Grant	0	591,920	591,920	0
LAWNET Grant	1,143	30,589	30,589	1,143
Lead Hazard Control Grant	0	721,495	721,495	0
Waterfront Redevelopment Grant	21	277,777	277,777	21
2008 Brownfield Assessment Grant	0	97,466	97,466	0
Recreation Activity	33,877	290,000	294,299	29,578
JPS Recreation Millage Program	1,598	250,000	250,000	1,598
	<u>2,155,767</u>	<u>14,175,455</u>	<u>14,534,083</u>	<u>1,797,139</u>
Debt Service Funds:				
Michigan ULA Loan	0	144,000	144,000	0
2003 Michigan Transportation Fund Bond	0	277,815	277,815	0
City Hall	34,454	587,500	616,186	5,768
Building Authority	3,351	128,784	128,784	3,351
2001 DDA TIF	124	1,139,300	1,139,263	161
2002 BRA TIF	2,125	591,000	590,848	2,277
2007 BRA TIF Refunding	171	449,000	448,929	242
	<u>40,225</u>	<u>3,317,399</u>	<u>3,345,825</u>	<u>11,799</u>
Capital Projects Funds:				
Capital Projects Fund	2,858	177,827	177,827	2,858
Water Equipment & Replacement	1,510,878	1,721,000	2,320,187	911,691
Sanitary Sewer Maintenance	0	484,720	484,720	0
Sanitary Sewer Replacement	1,517,637	681,000	700,000	1,498,637
Wastewater Equipment Replacement	2,212,385	664,000	1,090,000	1,786,385
Brownfield Redevelopment Authority	3,024,578	1,450,094	1,253,356	3,221,316
Downtown Development Authority Project	676,754	1,000,760	1,388,102	289,412
	<u>8,945,090</u>	<u>6,179,401</u>	<u>7,414,192</u>	<u>7,710,299</u>
Enterprise Funds:				
Sharp Park Golf Practice Center	1,989	76,000	74,064	3,925
Auto Parking System	103,980	112,710	144,553	72,137
Parking Assessment	268,292	120,500	197,456	191,336
Sewer	3,736,434	5,343,000	5,813,145	3,266,289
Water	3,287,240	7,065,296	7,322,673	3,029,863
Parking Deck Fund	896,155	272,000	177,569	990,586
	<u>8,294,090</u>	<u>12,989,506</u>	<u>13,729,460</u>	<u>7,554,136</u>

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Budget Summary

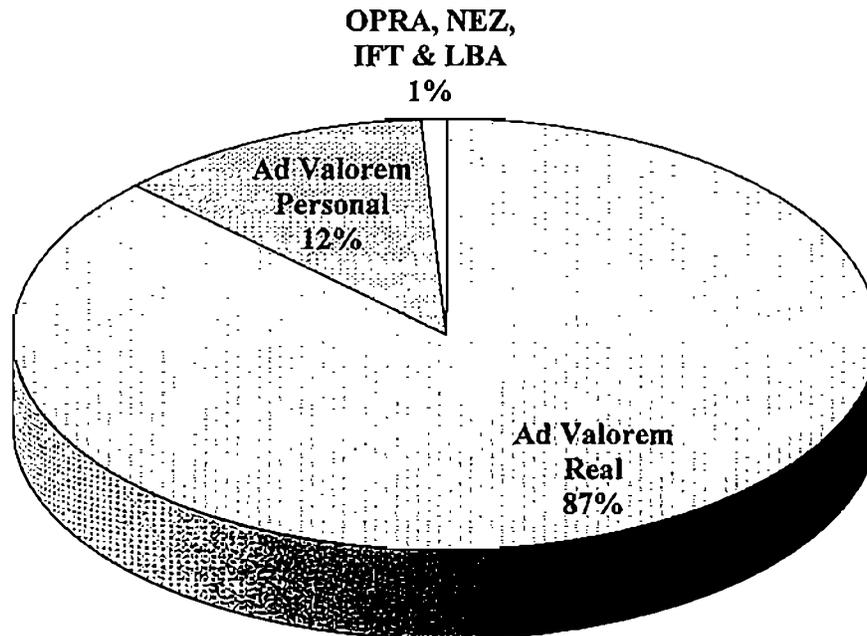
	Projected Beginning Balance	Revenues	Expenditures	Projected Ending Balance
Internal Service Funds:				
Public Works Administration	141,113	647,215	644,715	143,613
Engineering Administration	103,405	358,266	358,267	103,404
Local Site Remediation Revolving	3,388	183,112	184,000	2,500
Motor Pool & Garage	687,211	1,392,008	1,773,073	306,146
Equipment Revolving Fund	0	142,386	142,386	0
Workers' Compensation	1,642,752	355,300	459,400	1,538,652
Prescription Drug	232,764	1,056,060	1,043,700	245,124
Health Care Insurance Deductible	444,828	417,300	214,175	647,953
	<u>3,255,461</u>	<u>4,551,647</u>	<u>4,819,716</u>	<u>2,987,392</u>
Trust & Agency Funds:				
County & School Tax Collection	0	50,000	50,000	0
Cemetery Perpetual Maintenance	1,733,598	96,000	71,000	1,758,598
Ella W. Sharp Park Endowment	1,086,810	46,300	46,300	1,086,810
Employees Retirement System	25,206,612	4,211,310	2,300,000	27,117,922
Policemen's & Firemen's Pension	2,722,423	1,017,537	1,310,000	2,429,960
Policemen's & Firemen's Pension - Act 345	24,310,474	7,731,531	4,350,000	27,692,005
Public Employee Health Care Fund	355,068	120,480	10,000	465,548
	<u>55,414,985</u>	<u>13,273,158</u>	<u>8,137,300</u>	<u>60,550,843</u>
Special Assessment Funds:				
Special Assessment	(1,013,783)	331,992	331,992	(1,013,783)
	<u>(1,013,783)</u>	<u>331,992</u>	<u>331,992</u>	<u>(1,013,783)</u>
GRAND TOTAL	<u>\$ 78,942,839</u>	<u>\$ 78,299,033</u>	<u>\$ 76,252,297</u>	<u>\$ 80,989,575</u>

NOTE: Balances shown are fund balances except for Enterprise and Internal Service Funds, which are working capital balances.

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Computation of Tentative 2009 City Tax Base

Ad Valorem Taxable Value :		
Real Property	\$ 675,674,455	
Personal Property	76,961,000	\$ 752,635,455
Less: Renaissance Zone Exemptions (1)		(109,786,885)
Net Ad Valorem Taxable Value:		642,848,570
Obsolete Property Rehabilitation Act - Frozen		348,900
Neighborhood Enterprise Zone		80,300
Industrial Facilities Tax - New	11,522,800	
	50%	5,761,400
Land Bank Authority	35,000	
	50%	17,500
Total Tentative 2009 City Tax Base		\$ 649,056,670

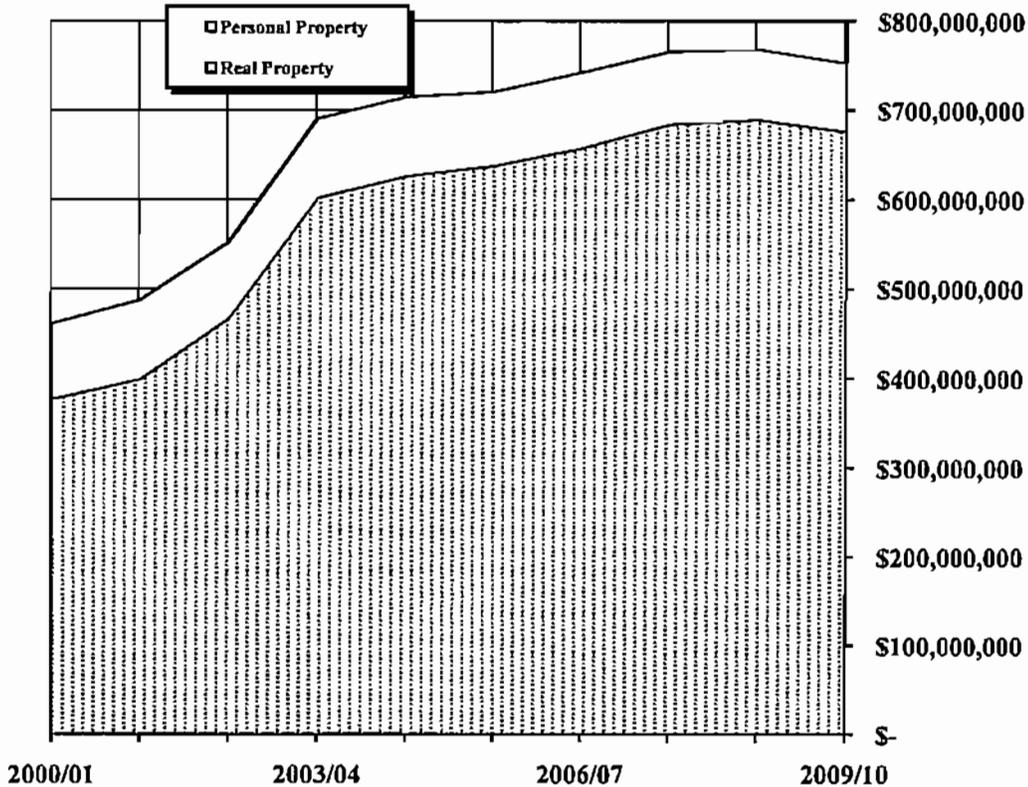
(1) Renaissance Zone Property are exempt from all millages except bonded indebtedness.



City of Jackson
Fiscal Year 2009/10 Adopted Budget
Ad Valorem Taxable Values
Ten Year Trends

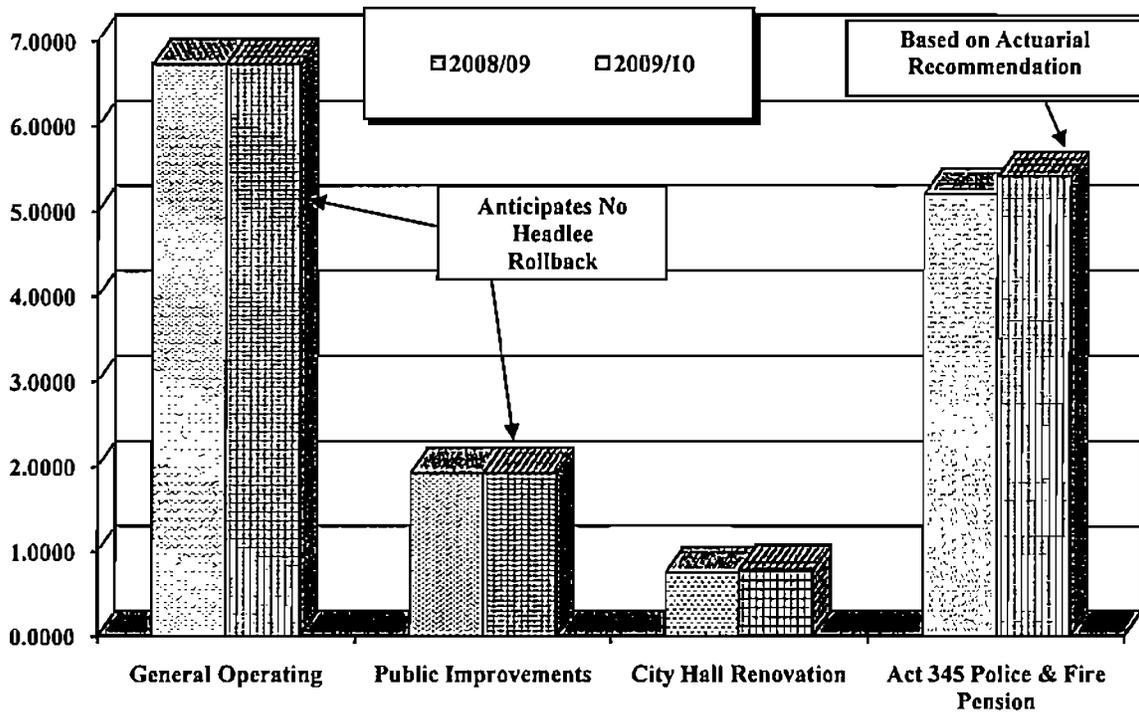
Fiscal Year	Real Property	Personal Property	Total (1)	% Change
2000/01	\$ 376,378,616	\$ 84,795,600	\$ 461,174,216	3.90%
2001/02	399,000,117	88,494,800	487,494,917	5.71%
2002/03	466,897,355	84,886,500	551,783,855	13.19%
2003/04	601,930,007	88,568,100	690,498,107	25.14%
2004/05	625,718,543	88,893,584	714,612,127	3.49%
2005/06	637,342,306	83,013,769	720,356,075	0.80%
2006/07	656,972,298	85,010,000	741,982,298	3.00%
2007/08	683,732,271	81,563,700	765,295,971	3.14%
2008/09	688,901,490	79,361,400	768,262,890	0.39%
2009/10	675,674,455	76,961,000	752,635,455	-2.03%

(1) Above Ad Valorem assessments include those properties located within Renaissance Zones and which are currently subject only to millage levied for bonded indebtedness.



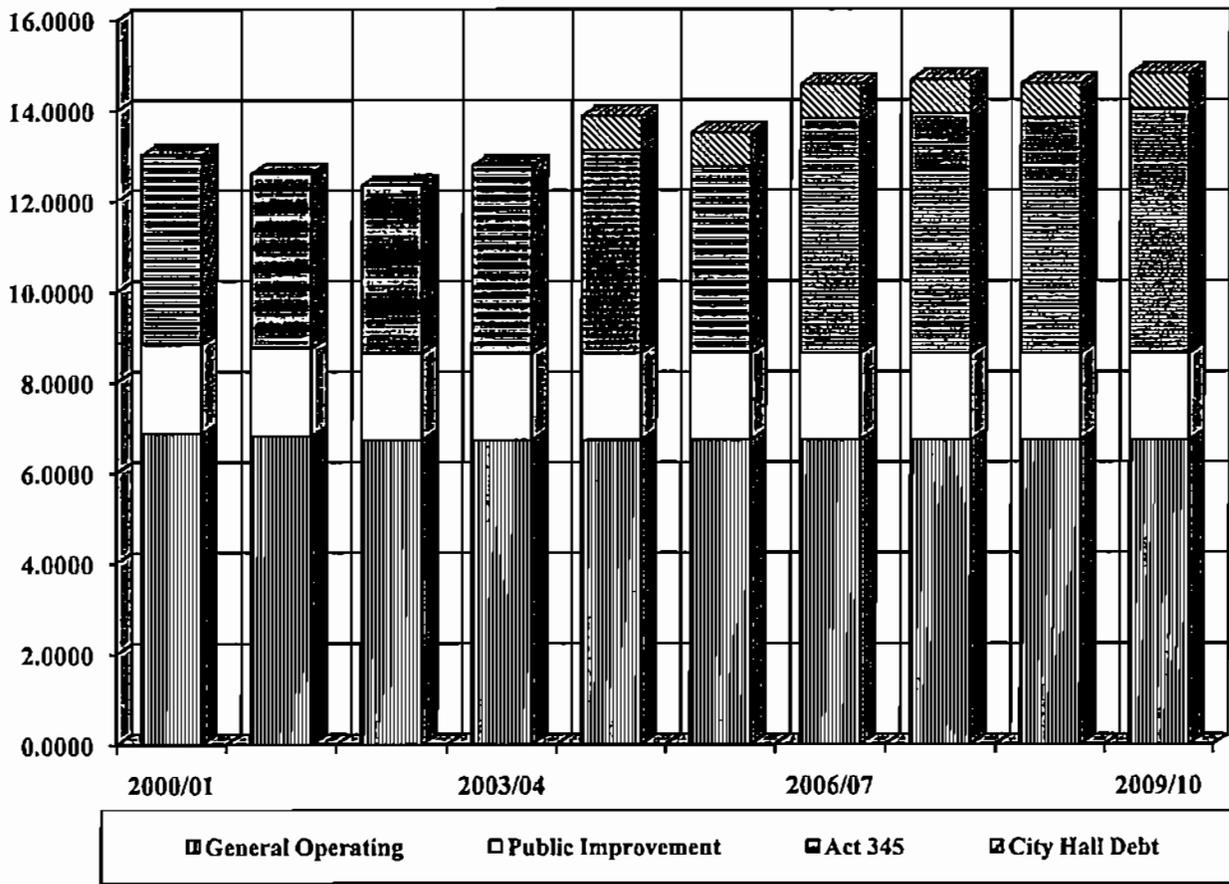
City of Jackson
Fiscal Year 2009/10 Adopted Budget
Comparison of Millage Rates
For Fiscal Year 2008/09 and 2009/10

<u>Purpose of Millage</u>	<u>Millage Rates</u>		<u>Change</u>	
	<u>2008/09</u>	<u>2009/10</u>	<u>Mills</u>	<u>Percent</u>
General Operating	6.7192	6.7192	+ 0.0000	0.00%
Public Improvements	1.9197	1.9197	+ 0.0000	0.00%
City Hall Debt	0.7500	0.7700	+ 0.0200	2.67%
Act 345 Police & Fire Pension	5.2000	5.4000	+ 0.2000	3.85%
Total City Millage	14.5889	14.8089	+ 0.2200	1.51%



City of Jackson
Fiscal Year 2009/10 Adopted Budget
City Millage Rates
Ten Year Trends

Fiscal Year	General Operating	Public Improvement	Act 345 Police & Fire Pension	City Hall Debt	Total
2000/01	6.8620	1.9606	4.2000	-	13.0226
2001/02	6.8057	1.9445	3.8500	-	12.6002
2002/03	6.7192	1.9197	3.7000	-	12.3389
2003/04	6.7192	1.9197	4.1500	-	12.7889
2004/05	6.7192	1.9197	4.5000	0.7400	13.8789
2005/06	6.7192	1.9197	4.1200	0.7500	13.5089
2006/07	6.7192	1.9197	5.1900	0.7500	14.5789
2007/08	6.7192	1.9197	5.3000	0.7400	14.6789
2008/09	6.7192	1.9197	5.2000	0.7500	14.5889
2009/10	6.7192	1.9197	5.4000	0.7700	14.8089



Budget Resolutions

ANNUAL BUDGET RESOLUTION

BY THE CITY COUNCIL:

WHEREAS, prior to the first regular council meeting in May, the City Manager has submitted to the City Council an estimate of the revenues and expenditures of the City of Jackson for the period from July 1, 2009, through June 30, 2010, from detailed information furnished to him 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, 2009 to June 30, 2010, 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 2008/09 budget be amended to those amounts reflected in the 2008/09 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 \$ 752,635,455.

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 and property qualified under the Obsolete Property Rehabilitation Act (O.P.R.A.) in the City of Jackson, which is estimated to be \$ 6,208,100.

General Operating	6.7192 mills
Public Improvements	1.9197 mills
City Hall Debt	.7700 mills
State Act 345 Police and Fire Pension	<u>5.4000 mills</u>
	<u>14.8089 mills</u>

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

I, Lynn Fessel, 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 26th day of May, 2009.

IN WITNESS WHEREOF, I have hereunto affixed my signature and the Seal of the City of Jackson, Michigan, on this 27th day of May, 2009.

 City Clerk

Attachment A
Revenue Summary for Fiscal Year 2009/10

Fund	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
101 General Fund:							
Property Taxes	7,027,530	8,194,207	7,847,792	7,718,516	7,707,966	7,692,601	7,692,601
Income Taxes	7,249,113	7,822,180	7,946,837	8,575,000	8,000,000	8,000,000	8,000,000
Licenses And Permits	231,377	231,486	228,671	237,850	235,150	244,650	244,650
Federal Grants	233,061	211,644	38,846	22,937	43,981	4,650	4,650
State Grants	297,604	26,889	47,955	146,945	146,993	15,381	15,381
State Revenue Sharing	5,394,488	5,325,772	5,086,310	5,260,054	5,191,681	5,129,901	5,129,901
Charges For Services	1,228,988	1,279,404	1,290,442	1,346,540	1,346,153	1,337,282	1,337,282
Fines And Forfeits	252,673	266,512	279,673	274,500	210,343	214,200	214,200
Investment Income	267,083	288,413	307,194	300,000	197,000	190,000	190,000
Contributions From Other Funds	626,667	304,603	346,419	282,000	248,120	520,750	520,750
Miscellaneous	1,319,810	123,360	149,494	491,720	743,557	131,060	131,060
	<u>24,128,394</u>	<u>24,074,470</u>	<u>23,569,633</u>	<u>24,656,062</u>	<u>24,070,944</u>	<u>23,480,475</u>	<u>23,480,475</u>
202 Major Street:							
Federal & State Grants	1,387,997	2,254,607	639,473	2,459,922	2,813,444	4,123,283	4,123,283
State Gas & Weight Tax	1,968,287	1,944,862	1,914,840	1,918,210	1,843,023	1,829,749	1,829,749
State Trunkline Maintenance	142,557	189,557	163,084	231,816	215,816	215,816	215,816
Interest	13,405	3,212	83	3,000	1,000	1,000	1,000
Miscellaneous	149,248	154,615	200,932	133,555	134,325	133,555	133,555
Contributions From Other Funds	399,328	953,991	772,733	1,248,028	918,071	1,300,362	1,300,362
	<u>4,060,822</u>	<u>5,500,844</u>	<u>3,691,145</u>	<u>5,994,531</u>	<u>5,925,679</u>	<u>7,603,765</u>	<u>7,603,765</u>
203 Local Street:							
State Gas & Weight Tax	601,127	593,862	584,605	586,160	561,105	557,911	557,911
Interest	2,276	711	0	1,000	0	0	0
Miscellaneous	1,044	3,677	56,810	1,800	800	800	800
Contributions From Other Funds	475,001	1,072,090	745,017	373,435	604,737	1,050,700	1,050,700
	<u>1,079,448</u>	<u>1,670,340</u>	<u>1,386,432</u>	<u>962,395</u>	<u>1,166,642</u>	<u>1,609,411</u>	<u>1,609,411</u>
208 Ella W. Sharp Park Operating:							
Charges For Goods & Services	551,055	551,599	560,798	654,000	599,500	632,500	632,500
Interest	403	369	302	1,000	1,000	1,000	1,000
Contributions From Other Funds	101,906	143,867	146,482	95,000	117,489	102,300	102,300
Miscellaneous	5,686	5,200	5,797	8,000	6,500	8,000	8,000
	<u>659,050</u>	<u>701,035</u>	<u>713,379</u>	<u>758,000</u>	<u>724,489</u>	<u>743,800</u>	<u>743,800</u>
210 Land Acquisition Fund:							
Charges For Services-Sales	11,000	23,000	70,884	10,000	0	0	0
Interest	165	1,118	1,892	500	200	0	0
Contributions From Other Funds	160,000	0	0	17,500	32,000	50,000	50,000
	<u>171,165</u>	<u>24,118</u>	<u>72,776</u>	<u>28,000</u>	<u>32,200</u>	<u>50,000</u>	<u>50,000</u>
211 Housing Initiative Fund:							
Charges For Services-Sales	13,416	0	0	50,000	10,000	30,000	30,000
Interest	2,533	510	0	0	0	0	0
Contributions From Other Funds	0	0	21,000	0	0	0	0
	<u>15,949</u>	<u>510</u>	<u>21,000</u>	<u>50,000</u>	<u>10,000</u>	<u>30,000</u>	<u>30,000</u>
245 Public Improvement:							
Property Taxes	1,104,444	1,158,587	1,196,668	1,187,000	1,187,500	1,163,880	1,163,880
Interest	39,151	65,641	58,381	40,000	27,000	27,000	27,000
	<u>1,143,595</u>	<u>1,224,228</u>	<u>1,255,049</u>	<u>1,227,000</u>	<u>1,214,500</u>	<u>1,190,880</u>	<u>1,190,880</u>

Attachment A
Revenue Summary for Fiscal Year 2009/10

Fund	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
249 Building Department:							
Licenses & Permits	303,013	283,946	259,222	250,000	252,650	255,000	255,000
Charges For Services-Other	74,746	82,063	15,179	75,200	86,200	78,500	78,500
Interest	7,621	10,512	(1,381)	5,000	150	500	500
Miscellaneous	13,317	12,372	9,834	10,000	9,500	10,000	10,000
Contributions From Other Funds	185,000	161,000	200,000	189,000	138,805	132,248	132,248
	<u>583,697</u>	<u>549,893</u>	<u>482,854</u>	<u>529,200</u>	<u>487,305</u>	<u>476,248</u>	<u>476,248</u>
257 Budget Stabilization:							
Interest	57,851	69,115	75,629	65,000	37,000	40,000	40,000
Contributions From Other Funds	0	0	0	0	0	0	0
	<u>57,851</u>	<u>69,115</u>	<u>75,629</u>	<u>65,000</u>	<u>37,000</u>	<u>40,000</u>	<u>40,000</u>
265 Drug Law Enforcement:							
Sale of Property	23,082	7,229	10,472	10,800	8,700	7,300	7,300
Interest	327	385	500	405	1,768	1,200	1,200
Miscellaneous	47,973	58,282	65,361	33,700	162,920	27,500	27,500
	<u>71,382</u>	<u>65,896</u>	<u>76,333</u>	<u>44,905</u>	<u>173,388</u>	<u>36,000</u>	<u>36,000</u>
266 PSN Initiative Grant							
Federal Grants	0	0	28,590	0	66,940	0	0
	<u>0</u>	<u>0</u>	<u>28,590</u>	<u>0</u>	<u>66,940</u>	<u>0</u>	<u>0</u>
268 Byrne JAG Grant							
Federal Grants	66,896	28,426	0	11,689	44,423	136,104	136,104
	<u>66,896</u>	<u>28,426</u>	<u>0</u>	<u>11,689</u>	<u>44,423</u>	<u>136,104</u>	<u>136,104</u>
269 COPS-CHRP Grant							
Federal Grants	0	0	0	0	0	591,920	591,920
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>591,920</u>	<u>591,920</u>
270 LAWNET Grant:							
Federal Grants	57,159	65,311	57,929	33,436	34,447	0	0
Interest	2	0	0	0	0	0	0
Contributions From Other Funds	59,894	65,941	71,215	50,630	88,055	30,589	30,589
	<u>117,055</u>	<u>131,252</u>	<u>129,144</u>	<u>84,066</u>	<u>122,502</u>	<u>30,589</u>	<u>30,589</u>
288 Lead Hazard Control Grant:							
Federal Grant	0	162,821	599,102	1,431,473	516,582	721,495	721,495
Interest & Miscellaneous	0	1,074	730	1,310	0	0	0
Contributions From Other Funds	0	0	1,700	0	0	0	0
	<u>0</u>	<u>163,895</u>	<u>601,532</u>	<u>1,432,783</u>	<u>516,582</u>	<u>721,495</u>	<u>721,495</u>
293 Waterfront Redevelopment Grant:							
State Grant	14,108	64,245	0	256,294	0	277,777	277,777
Interest & Miscellaneous	0	16	5	0	0	0	0
	<u>14,108</u>	<u>64,261</u>	<u>5</u>	<u>256,294</u>	<u>0</u>	<u>277,777</u>	<u>277,777</u>
295 2008 Brownfield Assessment Grant:							
Federal Grants	0	0	2,534	300,000	300,000	97,466	97,466
	<u>0</u>	<u>0</u>	<u>2,534</u>	<u>300,000</u>	<u>300,000</u>	<u>97,466</u>	<u>97,466</u>

Attachment A
Revenue Summary for Fiscal Year 2009/10

Fund	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
296 Recreation Activity:							
Charges For Goods & Services	275,295	300,264	242,316	310,000	279,000	288,000	288,000
Interest	2,299	2,002	1,616	2,000	1,800	2,000	2,000
	<u>277,594</u>	<u>302,266</u>	<u>243,932</u>	<u>312,000</u>	<u>280,800</u>	<u>290,000</u>	<u>290,000</u>
297 JPS Recreation Millage Program:							
Contribution From JPS	227,116	237,495	248,422	258,000	258,000	250,000	250,000
Interest	47	64	0	0	0	0	0
Contributions From Other Funds	36,196	0	0	0	0	0	0
	<u>263,359</u>	<u>237,559</u>	<u>248,422</u>	<u>258,000</u>	<u>258,000</u>	<u>250,000</u>	<u>250,000</u>
323 MULA Loan Debt Service:							
Contributions From Other Funds	144,000	144,000	144,000	144,000	144,000	144,000	144,000
	<u>144,000</u>	<u>144,000</u>	<u>144,000</u>	<u>144,000</u>	<u>144,000</u>	<u>144,000</u>	<u>144,000</u>
324 MTF Bond Debt Service:							
Contributions From Other Funds	152,775	150,575	153,435	279,005	279,005	277,815	277,815
	<u>152,775</u>	<u>150,575</u>	<u>153,435</u>	<u>279,005</u>	<u>279,005</u>	<u>277,815</u>	<u>277,815</u>
365 City Hall Debt Service:							
Property Taxes	553,011	568,889	584,081	581,500	581,500	582,500	582,500
Interest	4,154	8,726	8,289	2,500	6,000	5,000	5,000
	<u>557,165</u>	<u>577,615</u>	<u>592,370</u>	<u>584,000</u>	<u>587,500</u>	<u>587,500</u>	<u>587,500</u>
368 Building Authority Debt Service:							
Charges For Goods & Services	125,964	127,104	128,394	128,500	128,500	128,784	128,784
	<u>125,964</u>	<u>127,104</u>	<u>128,394</u>	<u>128,500</u>	<u>128,500</u>	<u>128,784</u>	<u>128,784</u>
395 2001 DDA TIF Debt Service:							
Contributions From Other Funds	805,670	891,945	968,923	1,051,000	1,051,000	1,139,300	1,139,300
	<u>805,670</u>	<u>891,945</u>	<u>968,923</u>	<u>1,051,000</u>	<u>1,051,000</u>	<u>1,139,300</u>	<u>1,139,300</u>
398 2002 BRA TIF Debt Service:							
Interest	54	0	0	0	0	0	0
Contributions From Other Funds	952,860	980,470	527,623	565,000	565,000	591,000	591,000
	<u>952,914</u>	<u>980,470</u>	<u>527,623</u>	<u>565,000</u>	<u>565,000</u>	<u>591,000</u>	<u>591,000</u>
399 2007 BRA TIF Debt Service:							
Bond Proceeds	0	0	9,810,938	0	0	0	0
Contributions From Other Funds	0	0	456,256	450,000	450,200	449,000	449,000
	<u>0</u>	<u>0</u>	<u>10,267,194</u>	<u>450,000</u>	<u>450,200</u>	<u>449,000</u>	<u>449,000</u>
401 Capital Projects:							
Interest	0	344	0	0	0	0	0
State Grant	0	11,300	1,200	0	0	0	0
Miscellaneous-Donations	3,430	16,918	11,097	0	564	12,000	12,000
Contributions From Other Funds	303,506	362,622	513,817	415,075	604,380	165,827	165,827
	<u>306,936</u>	<u>391,184</u>	<u>526,114</u>	<u>415,075</u>	<u>604,944</u>	<u>177,827</u>	<u>177,827</u>
402 Water Equipment & Replacement:							
Interest & Miscellaneous	65,084	108,982	144,228	75,000	50,000	50,000	50,000
State Grant	0	7,159	247,262	0	0	0	0
Contributions From Other Funds	2,300,000	1,800,000	1,300,000	1,700,000	1,700,000	1,671,000	1,671,000
	<u>2,365,084</u>	<u>1,916,141</u>	<u>1,691,490</u>	<u>1,775,000</u>	<u>1,750,000</u>	<u>1,721,000</u>	<u>1,721,000</u>

Attachment A
Revenue Summary for Fiscal Year 2009/10

Fund	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
404 Sanitary Sewer Maintenance:							
Interest & Miscellaneous	92	22	4,530	0	0	0	0
Contributions From Other Funds	382,656	498,935	424,236	501,025	500,987	484,720	484,720
	<u>382,748</u>	<u>498,957</u>	<u>428,766</u>	<u>501,025</u>	<u>500,987</u>	<u>484,720</u>	<u>484,720</u>
405 Sanitary Sewer Replacement:							
Interest & Miscellaneous	37,070	58,083	59,915	50,000	55,000	33,000	33,000
Contributions From Other Funds	648,000	648,000	648,000	648,000	648,000	648,000	648,000
	<u>685,070</u>	<u>706,083</u>	<u>707,915</u>	<u>698,000</u>	<u>703,000</u>	<u>681,000</u>	<u>681,000</u>
406 Wastewater Equipment Replacement:							
Interest	121,725	160,718	186,264	42,000	50,000	46,000	46,000
Contributions From Other Funds	422,800	422,800	600,000	618,000	618,000	618,000	618,000
	<u>544,525</u>	<u>583,518</u>	<u>786,264</u>	<u>660,000</u>	<u>668,000</u>	<u>664,000</u>	<u>664,000</u>
494 Brownfield Redevelopment Authority:							
Property Taxes	1,354,047	1,317,293	1,401,398	1,435,700	1,436,799	1,390,094	1,390,094
Interest	62,026	90,277	104,757	100,000	57,000	60,000	60,000
	<u>1,416,073</u>	<u>1,407,570</u>	<u>1,506,155</u>	<u>1,535,700</u>	<u>1,493,799</u>	<u>1,450,094</u>	<u>1,450,094</u>
496 Downtown Development Authority Project:							
Property Taxes	872,740	972,178	1,014,339	1,034,626	1,056,990	976,760	976,760
Interest & Miscellaneous	53,300	60,171	49,838	37,700	27,000	24,000	24,000
	<u>926,040</u>	<u>1,032,349</u>	<u>1,064,177</u>	<u>1,072,326</u>	<u>1,083,990</u>	<u>1,000,760</u>	<u>1,000,760</u>
583 Ella W. Sharp Park Golf Practice Center:							
Charges For Goods & Services	51,154	54,208	50,509	75,700	57,000	66,000	66,000
Interest	19	12	11	0	0	0	0
Contributions From Other Funds	147	5,000	12,000	0	10,000	10,000	10,000
	<u>51,320</u>	<u>59,220</u>	<u>62,520</u>	<u>75,700</u>	<u>67,000</u>	<u>76,000</u>	<u>76,000</u>
585 Auto Parking System:							
Charges For Goods & Services	70,543	72,230	74,458	75,581	75,581	77,308	77,308
Interest & Miscellaneous	2,294	3,835	4,296	3,500	2,300	2,300	2,300
Parking Fines	1,238	455	320	525	300	300	300
Contributions From Other Funds	29,717	30,460	31,222	32,002	32,002	32,802	32,802
	<u>103,792</u>	<u>106,980</u>	<u>110,296</u>	<u>111,608</u>	<u>110,183</u>	<u>112,710</u>	<u>112,710</u>
586 Parking Assessment:							
Charges For Goods & Services	25,840	28,626	30,528	30,625	32,000	32,000	32,000
Interest & Miscellaneous	11,433	15,070	16,971	10,000	7,000	6,000	6,000
Parking Fines	30,317	38,787	42,420	40,000	42,000	42,000	42,000
Contributions From Other Funds	77,862	112,666	86,114	111,651	46,332	40,500	40,500
	<u>145,452</u>	<u>195,149</u>	<u>176,033</u>	<u>192,276</u>	<u>127,332</u>	<u>120,500</u>	<u>120,500</u>
590 Sewer:							
Charges For Goods & Services	4,550,800	5,451,069	5,256,002	5,435,000	5,216,000	5,214,000	5,214,000
Interest & Rents	117,134	159,462	174,517	105,000	80,000	58,000	58,000
Miscellaneous	106,791	105,223	84,981	76,000	80,000	71,000	71,000
	<u>4,774,725</u>	<u>5,715,754</u>	<u>5,515,500</u>	<u>5,616,000</u>	<u>5,376,000</u>	<u>5,343,000</u>	<u>5,343,000</u>

Attachment A
Revenue Summary for Fiscal Year 2009/10

Fund	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
591 Water:							
Charges For Goods & Services	6,095,758	5,904,840	6,054,437	6,354,000	6,334,400	6,607,686	6,607,686
Interest & Rents	126,850	189,852	206,252	150,140	100,000	100,000	100,000
Contributions From Other Funds	181,585	201,862	220,418	213,460	211,082	214,610	214,610
Miscellaneous	133,034	134,135	149,344	133,000	141,000	143,000	143,000
	<u>6,537,227</u>	<u>6,430,689</u>	<u>6,630,451</u>	<u>6,850,600</u>	<u>6,786,482</u>	<u>7,065,296</u>	<u>7,065,296</u>
599 Parking Deck:							
Charges For Goods & Services	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Interest & Miscellaneous	21,262	31,155	38,793	31,155	22,000	22,000	22,000
	<u>271,262</u>	<u>281,155</u>	<u>288,793</u>	<u>281,155</u>	<u>272,000</u>	<u>272,000</u>	<u>272,000</u>
641 Public Works Administration:							
Charges For Goods & Services	487,967	594,457	566,661	660,000	683,094	647,215	647,215
Interest & Miscellaneous	15,446	12,200	11,905	8,000	0	0	0
	<u>503,413</u>	<u>606,657</u>	<u>578,566</u>	<u>668,000</u>	<u>683,094</u>	<u>647,215</u>	<u>647,215</u>
642 Engineering Administration:							
Charges For Goods & Services	339,975	376,993	369,401	340,000	392,369	342,863	342,863
Interest & Miscellaneous	4,948	5,435	5,567	0	0	0	0
	<u>344,923</u>	<u>382,428</u>	<u>374,968</u>	<u>340,000</u>	<u>392,369</u>	<u>342,863</u>	<u>342,863</u>
643 Local Site Remediation Revolving:							
Interest & Miscellaneous	0	0	0	0	2,500	0	0
Contributions From Other Funds	0	0	149,054	205,500	204,834	183,112	183,112
	<u>0</u>	<u>0</u>	<u>149,054</u>	<u>205,500</u>	<u>207,334</u>	<u>183,112</u>	<u>183,112</u>
661 Motor Pool And Garage:							
Charges For Goods & Services	1,028,598	1,227,884	1,295,237	1,290,972	1,189,086	1,284,083	1,284,083
Interest & Miscellaneous	236,096	93,426	65,785	55,000	62,000	40,000	40,000
	<u>1,264,694</u>	<u>1,321,310</u>	<u>1,361,022</u>	<u>1,345,972</u>	<u>1,251,086</u>	<u>1,324,083</u>	<u>1,324,083</u>
663 Equipment Revolving:							
Charges For Goods & Services	5,714	12,959	64,232	58,484	58,484	75,071	75,071
	<u>5,714</u>	<u>12,959</u>	<u>64,232</u>	<u>58,484</u>	<u>58,484</u>	<u>75,071</u>	<u>75,071</u>
677 Workers Compensation:							
Interest & Miscellaneous	287,041	189,640	109,839	105,000	90,000	90,000	90,000
Contributions From Other Funds	245,099	250,232	249,476	270,600	257,675	265,300	265,300
	<u>532,140</u>	<u>439,872</u>	<u>359,315</u>	<u>375,600</u>	<u>347,675</u>	<u>355,300</u>	<u>355,300</u>
678 Prescription Drug:							
Interest & Miscellaneous	0	2,850	8,804	6,000	55,000	15,000	15,000
Contributions From Other Funds	167,467	1,114,075	895,800	1,202,300	982,260	1,041,060	1,041,060
	<u>167,467</u>	<u>1,116,925</u>	<u>904,604</u>	<u>1,208,300</u>	<u>1,037,260</u>	<u>1,056,060</u>	<u>1,056,060</u>
679 Health Care Insurance Deductible:							
Interest & Miscellaneous	0	0	4,801	4,000	6,000	6,000	6,000
Contributions From Other Funds	0	0	435,347	433,350	411,300	411,300	411,300
	<u>0</u>	<u>0</u>	<u>440,148</u>	<u>437,350</u>	<u>417,300</u>	<u>417,300</u>	<u>417,300</u>
702 County & School Tax Collection:							
Interest	122,735	143,753	149,940	140,000	47,000	50,000	50,000
	<u>122,735</u>	<u>143,753</u>	<u>149,940</u>	<u>140,000</u>	<u>47,000</u>	<u>50,000</u>	<u>50,000</u>

Attachment A
Revenue Summary for Fiscal Year 2009/10

Fund	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
711 Cemetery Perpetual Maintenance:							
Charges For Goods & Services	28,820	42,770	26,129	35,000	25,000	25,000	25,000
Investment Income	13,966	85,643	149,557	71,000	71,000	71,000	71,000
	<u>42,786</u>	<u>128,413</u>	<u>175,686</u>	<u>106,000</u>	<u>96,000</u>	<u>96,000</u>	<u>96,000</u>
718 Ella W. Sharp Endowment:							
Investment Income	37,675	56,732	23,324	55,000	46,489	46,300	46,300
	<u>37,675</u>	<u>56,732</u>	<u>23,324</u>	<u>55,000</u>	<u>46,489</u>	<u>46,300</u>	<u>46,300</u>
731 Employees Retirement System:							
Investment Income	1,992,902	5,040,386	(1,651,557)	685,000	(7,345,000)	2,660,000	2,660,000
Employee Contributions	459,850	563,462	567,016	600,000	600,000	713,000	713,000
Contributions From Other Funds	605,771	723,447	734,999	771,911	772,011	838,310	838,310
	<u>3,058,523</u>	<u>6,327,295</u>	<u>(349,542)</u>	<u>2,056,911</u>	<u>(5,972,989)</u>	<u>4,211,310</u>	<u>4,211,310</u>
732 Policemen's & Firemen's Pension:							
Investment Income	608,989	907,589	(263,191)	620,000	(1,855,000)	295,000	295,000
Contributions From General Fund	806,276	934,667	612,545	641,212	641,212	722,537	722,537
	<u>1,415,265</u>	<u>1,842,256</u>	<u>349,354</u>	<u>1,261,212</u>	<u>(1,213,788)</u>	<u>1,017,537</u>	<u>1,017,537</u>
733 Policemen's & Firemen's Pension-Act 345:							
Investment Income	2,665,513	4,866,598	(1,386,498)	2,175,000	(9,675,000)	3,675,000	3,675,000
Employee Contributions	738,794	739,848	763,054	773,000	795,000	800,000	800,000
Contributions From General Fund	2,327,991	3,098,776	3,289,972	3,191,716	3,191,716	3,256,531	3,256,531
	<u>5,732,298</u>	<u>8,705,222</u>	<u>2,666,528</u>	<u>6,139,716</u>	<u>(5,688,284)</u>	<u>7,731,531</u>	<u>7,731,531</u>
736 Public Employee Health Care:							
Investment Income	9,204	11,392	13,003	11,000	(14,022)	20,480	20,480
Contributions From Other Funds	0	0	0	0	100,000	100,000	100,000
	<u>9,204</u>	<u>11,392</u>	<u>13,003</u>	<u>11,000</u>	<u>85,978</u>	<u>120,480</u>	<u>120,480</u>
895 Special Assessment:							
Special Assessments	358,163	306,739	467,981	641,801	271,513	331,992	331,992
	<u>358,163</u>	<u>306,739</u>	<u>467,981</u>	<u>641,801</u>	<u>271,513</u>	<u>331,992</u>	<u>331,992</u>

Attachment B
Expense Summary for Fiscal Year 2009/10

	2005/06	2006/07	2007/08	2008/09	2008/09	2009/10	2009/10
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
General Fund :							
101-101 City Council	79,904	79,945	100,856	91,382	85,776	85,857	85,857
101-103 Charter Review Committee	0	0	214	15,000	3,150	0	0
101-137 Admin. Hearings Bureau	19,509	26,663	27,819	39,819	20,318	23,742	23,742
101-172 City Manager	323,844	346,300	267,401	255,147	253,712	259,967	259,967
101-192 City Clerk-Elections	95,609	120,509	135,329	168,852	174,138	157,629	157,629
101-201 Finance	389,115	405,405	409,600	426,424	436,162	447,572	447,572
101-209 City Assessor	352,085	370,384	401,020	423,335	431,051	403,112	403,112
101-210 City Attorney	451,911	471,813	503,466	539,623	529,223	564,993	564,993
101-215 City Clerk	179,765	185,361	198,814	208,224	215,028	223,579	223,579
101-226 Personnel	333,267	330,103	348,048	358,602	399,144	350,816	350,816
101-233 Purchasing	158,300	156,523	160,648	169,173	171,877	113,034	113,034
101-253 City Treasurer	294,574	301,552	314,541	341,120	324,051	332,816	332,816
101-254 City Income Tax Admin.	226,114	236,093	236,949	280,016	280,016	221,916	221,916
101-258 Mgt. Information Services	267,382	252,210	335,265	344,284	344,263	346,189	346,189
101-265 City Hall & Grounds	321,119	302,367	346,391	323,258	329,019	339,717	339,717
101-276 Cemeteries	436,047	423,573	456,858	487,796	490,143	481,523	481,523
101-299 Unallocated	611,347	886,053	545,027	491,817	531,242	515,342	515,342
101-301 Police	8,388,554	8,449,770	8,492,899	8,999,923	8,799,923	8,433,711	8,433,711
101-303 Police Youth Services-JPS	267,782	250,687	302,222	314,947	314,972	320,763	320,763
101-305 NFBP Grant	36,597	15,005	0	0	0	0	0
101-308 STEP Grant	33,580	21,827	20,733	20,733	20,733	0	0
101-311 JCCA Grant	13,755	7,898	8,417	11,429	18,491	0	0
101-313 Consortium Training	32,609	21,422	33,334	33,754	38,628	26,313	26,313
101-314 In-Service Training	15,854	15,274	15,772	15,450	17,954	10,217	10,217
101-315 MCOLES Training	8,850	11,162	34,616	39,805	39,805	0	0
101-337 Fire Administration	249,776	267,764	273,729	289,679	289,538	284,800	284,800
101-340 Fire Suppression	4,670,932	4,786,281	4,928,031	5,119,121	4,633,999	4,964,074	4,964,074
101-341 Fire Prevention	12,491	12,095	10,119	84,145	70,673	15,938	15,938
101-343 Fire Training	177,104	223,118	188,367	238,985	239,445	87,887	87,887
101-350 Public Safety - Unallocated	1,377,928	2,143,595	1,378,864	1,345,312	1,416,642	1,534,967	1,534,967
101-401 Planning	101,859	109,050	119,511	99,768	149,497	135,349	135,349
101-426 Office Of Emerg. Measures	45,638	66,378	58,836	64,311	64,870	66,493	66,493
101-441 Tax Property Maintenance	18,100	24,441	7,101	10,000	15,000	10,000	10,000
101-442 Civic Affairs	66,642	69,579	50,266	73,358	58,365	57,475	57,475
101-445 Drains At Large	56,155	57,344	71,534	72,053	66,952	72,088	72,088
101-446 Storm Drain Construction	59,556	66,825	89,225	98,000	73,305	10,000	10,000
101-447 Ground Maintenance	141,008	162,148	158,912	177,108	168,985	154,515	154,515
101-448 Sidewalk Construction	223,200	114,145	123,252	130,000	178,998	60,000	60,000
101-450 Street Lighting	831,659	401,863	405,782	407,231	407,182	407,412	407,412
101-455 Weed Control	20,122	18,892	19,064	23,684	29,024	30,461	30,461
101-459 Emergency Equipment	3,573	0	0	0	0	0	0
101-690 Forestry	527,095	583,294	572,995	577,031	596,178	576,720	576,720
101-692 Parks, Rec. & Grounds Admin.	673,900	713,699	734,756	761,911	792,214	714,740	714,740
101-697 Parks and Facilities Maint.	516,136	529,021	508,384	515,050	519,593	522,172	522,172
101-698 Lt. Nixon Memorial Park	135,236	144,000	139,245	165,932	162,832	142,368	142,368
101-699 Sharp Park Swimming Pool	96,321	109,181	109,075	132,195	126,686	131,266	131,266
101-803 Historical District	35,279	15,742	9,721	38,100	12,536	14,203	14,203
101-896 Human Relations	29,873	52,358	44,359	63,043	67,063	70,418	70,418
101-999 Contributions to Other Funds	823,915	350,855	383,461	299,663	269,278	217,575	217,575
General Fund Total	24,230,971	24,709,567	24,080,828	25,185,593	24,677,674	23,939,729	23,939,729

Attachment B
Expense Summary for Fiscal Year 2009/10

		2005/06	2006/07	2007/08	2008/09	2008/09	2009/10	2009/10
		Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Special Revenue Funds :								
202	Major Street	4,170,012	6,045,331	3,566,448	6,154,159	5,932,113	7,868,522	7,868,522
203	Local Street	978,573	1,797,833	1,532,373	1,065,972	1,211,996	1,616,802	1,616,802
208	Ella W. Sharp Park Operating	658,444	688,777	712,922	757,037	724,721	744,413	744,413
210	Land Acquisition	148,887	53,226	54,592	50,000	50,000	50,000	50,000
211	Housing Initiative	182,337	29,473	24,800	47,775	10,000	30,000	30,000
245	Public Improvement	578,017	1,708,555	1,285,908	1,355,583	1,568,205	1,266,517	1,266,517
249	Building Department	584,468	549,047	483,086	528,917	487,920	476,248	476,248
257	Budget Stabilization	57,851	69,115	75,629	65,000	40,000	40,000	40,000
265	Drug Law Enforcement	66,776	46,946	76,928	33,024	104,580	41,931	41,931
266	PSN Initiative Grant	0	0	28,590	0	66,940	0	0
268	Byrne JAG Grant	66,896	28,426	0	11,689	44,423	136,104	136,104
269	COPS - CHRP Grant	0	0	0	0	0	591,920	591,920
270	LA WNET Grant	117,091	131,251	129,144	84,066	122,503	30,589	30,589
288	Lead Hazard Control Grant	0	163,895	601,532	1,432,783	516,582	721,495	721,495
293	Waterfront Redevelopment Grant	14,108	64,245	0	256,310	0	277,777	277,777
295	2008 Brownfield Assessment Grant	0	0	2,534	300,000	300,000	97,466	97,466
296	Recreation Activity	308,689	311,842	242,530	307,896	280,096	294,299	294,299
297	JPS Recreation Millage Program	239,833	260,874	247,035	258,000	258,000	250,000	250,000
Debt Service Funds :								
323	Michigan U. L. A. Loan Debt Service	144,000	144,000	144,000	144,000	144,000	144,000	144,000
324	2003 MTF Bond Debt Service	152,775	150,575	153,435	279,005	279,005	277,815	277,815
365	City Hall Debt Service	546,898	569,298	580,923	601,586	601,586	616,186	616,186
368	Building Authority Debt Service	125,964	127,104	128,394	128,500	128,500	128,784	128,784
395	2001 DDA TIF Debt Service Fund	815,790	891,945	968,923	1,051,513	1,051,513	1,139,263	1,139,263
398	2002 BRA TIF Debt Service Fund	955,469	980,470	527,623	565,148	565,148	590,848	590,848
399	2007 BRA TIF Debt Service Fund	0	0	10,267,094	450,304	450,129	448,929	448,929
Capital Projects Funds :								
401	Capital Projects	306,881	386,758	508,992	415,075	658,914	177,827	177,827
402	Water Equipment & Replacement	1,622,246	2,015,056	1,734,948	2,239,424	2,192,304	2,320,187	2,320,187
404	Sanitary Sewer Maintenance	387,360	494,269	428,766	501,025	500,987	484,720	484,720
405	Sanitary Sewer Replacement	750,970	563,218	488,427	836,500	633,562	700,000	700,000
406	Wastewater Equipment Replacement	147,786	345,312	1,573,851	460,000	1,510,000	1,090,000	1,090,000
494	Brownfield Redevelopment Authority	1,038,046	1,346,558	1,193,468	1,258,863	1,259,157	1,253,356	1,253,356
496	DDA Project	1,085,640	1,309,615	1,261,882	1,227,002	1,347,002	1,388,102	1,388,102
Enterprise Funds :								
583	Sharp Park Golf Practice Center	72,502	68,705	71,092	83,265	72,966	81,900	81,900
585	Auto Parking System	85,925	82,339	94,613	102,733	95,835	91,613	91,613
586	Parking Assessment	118,659	138,288	238,667	208,643	173,347	197,456	197,456
590	Sewer	5,797,481	6,169,816	6,407,331	6,620,897	6,598,772	6,868,145	6,868,145
591	Water	7,522,445	6,923,450	6,606,579	8,492,452	8,532,566	7,817,555	7,817,555
599	Parking Deck	393,303	431,951	409,971	433,237	414,921	440,512	440,512
Internal Service Funds :								
641	Public Works Administration	563,300	551,949	613,242	667,550	693,819	644,715	644,715
642	Engineering Administration	353,644	353,650	400,396	338,770	356,494	342,863	342,863
643	Local Site Remediation Revolving	0	0	0	300,000	353,000	184,000	184,000
661	Motor Pool & Garage	1,028,933	1,181,488	1,394,782	1,719,056	1,782,072	1,660,549	1,660,549
663	Equipment Revolving	5,714	12,959	64,232	58,484	58,484	75,071	75,071
677	Workers' Compensation	587,677	383,540	312,382	299,450	175,948	459,400	459,400
678	Prescription Drug	154,801	921,860	873,054	950,700	1,043,777	1,043,700	1,043,700
679	Health Care Insurance Deductible	0	0	198,445	194,300	214,175	214,175	214,175

Attachment B
Expense Summary for Fiscal Year 2009/10

		2005/06	2006/07	2007/08	2008/09	2008/09	2009/10	2009/10
		Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Trust & Agency Funds :								
702	County & School Tax Collection	122,735	143,753	149,940	140,000	47,000	50,000	50,000
711	Cemetery Perpetual Maintenance	62,743	70,131	74,087	71,000	71,000	71,000	71,000
718	Ella W. Sharp Endowment	34,906	49,155	53,982	55,000	46,489	46,300	46,300
731	Employees' Retirement System	2,077,305	1,879,730	2,095,409	2,180,000	2,240,000	2,300,000	2,300,000
732	Policemen's & Firemen's Pension	1,348,535	1,337,169	1,292,750	1,310,000	1,310,000	1,310,000	1,310,000
733	Policemen's & Firemen's Pens.-345	3,151,467	3,859,464	3,516,262	3,350,000	4,050,000	4,350,000	4,350,000
736	Public Employee Health Care	0	0	0	10,000	19,600	10,000	10,000
Special Assessment Funds :								
895	Special Assessment	308,957	474,942	535,540	641,801	271,513	331,992	331,992

General Fund

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

(101) General Fund

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

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

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

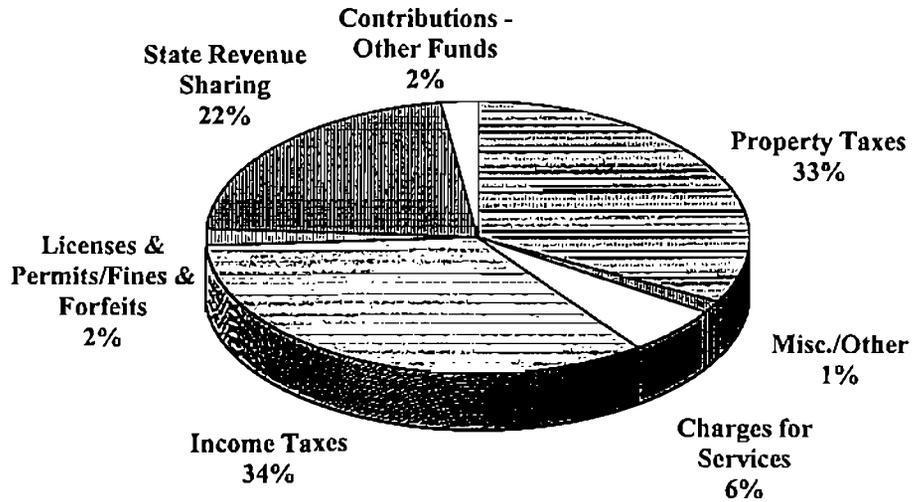
LIST OF DEPARTMENTS WHICH ARE INCLUDED IN THE GENERAL FUND

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

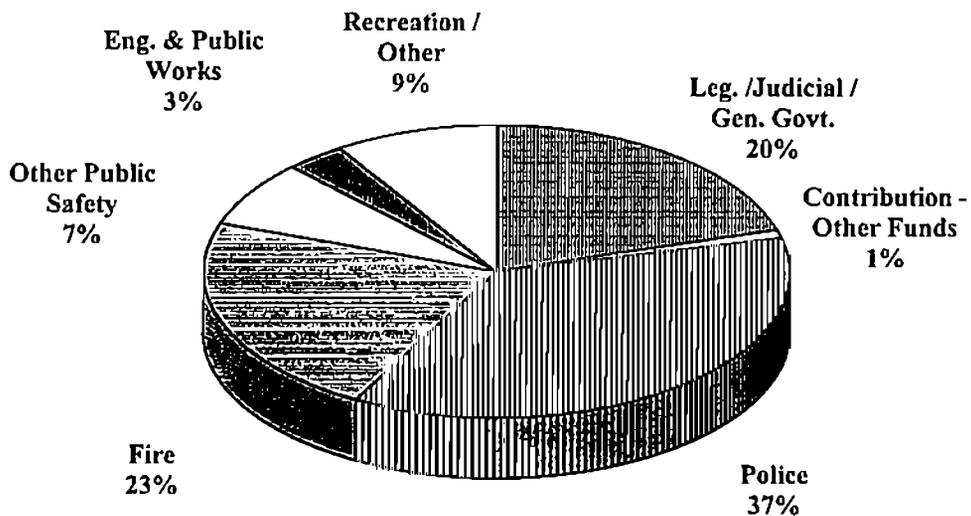
In addition to the above departments, the General Fund also accounts for various grants from time to time.

**City of Jackson
Fiscal Year 2009/10 Adopted Budget
General Fund**

Revenues



Expenditures



City of Jackson
Fiscal Year 2009/10 Adopted Budget
General Fund
Summary of Revenues, Expenditures and Changes in Fund Balances

	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Revenues:							
Property Taxes	7,027,530	8,194,207	7,847,792	7,718,516	7,707,966	7,692,601	7,692,601
Income Taxes	7,249,113	7,822,180	7,946,837	8,575,000	8,000,000	8,000,000	8,000,000
Licenses And Permits	231,377	231,486	228,671	237,850	235,150	244,650	244,650
Federal Grants	233,061	211,644	38,846	22,937	43,981	4,650	4,650
State Grants	297,604	26,889	47,955	146,945	146,993	15,381	15,381
State Revenue Sharing	5,394,488	5,325,772	5,086,310	5,260,054	5,191,681	5,129,901	5,129,901
Charges For Services	1,228,988	1,279,404	1,290,442	1,346,540	1,346,153	1,337,282	1,337,282
Fines And Forfeits	252,673	266,512	279,673	274,500	210,343	214,200	214,200
Investment Income	267,083	288,413	307,194	300,000	197,000	190,000	190,000
Contributions From Other Funds	626,667	304,603	346,419	282,000	248,120	520,750	520,750
Miscellaneous	1,319,810	123,360	149,494	491,720	743,557	131,060	131,060
General Fund Revenues	24,128,394	24,074,470	23,569,633	24,656,062	24,070,944	23,480,475	23,480,475
Expenditures:							
Legislative/Judicial	99,413	106,608	128,889	146,201	109,244	109,599	109,599
General Government	4,440,479	4,788,246	4,659,357	4,817,671	4,909,069	4,758,205	4,758,205
Police Department	8,797,581	8,793,045	8,907,993	9,436,041	9,250,506	8,791,004	8,791,004
Fire Department	5,110,303	5,289,258	5,400,246	5,731,930	5,233,655	5,352,699	5,352,699
Other Public Safety	1,525,425	2,319,023	1,557,211	1,509,391	1,631,009	1,736,809	1,736,809
Engineering & Public Works	1,420,015	915,237	925,136	991,434	997,811	801,951	801,951
Recreation & Culture	1,983,967	2,094,937	2,074,176	2,190,219	2,210,039	2,101,469	2,101,469
Health & Welfare	29,873	52,358	44,359	63,043	67,063	70,418	70,418
Contributions to Other Funds	823,915	350,855	383,461	299,663	269,278	217,575	217,575
General Fund Expenses	24,230,971	24,709,567	24,080,828	25,185,593	24,677,674	23,939,729	23,939,729
Revenues Over (Under)							
Expenditures	(102,577)	(635,097)	(511,195)	(529,531)	(606,730)	(459,254)	(459,254)
Fund Balance - Beginning of Year	3,706,603	3,604,026	2,968,929	2,457,734	2,457,734	1,851,004	1,851,004
Fund Balance - End of Year	3,604,026	2,968,929	2,457,734	1,928,203	1,851,004	1,391,750	1,391,750
ADD:							
Budget Stabilization Fund	1,603,500	1,603,500	1,603,500	1,603,500	1,603,500	1,603,500	1,603,500
Total Available Surplus For General Fund Operations	5,207,526	4,572,429	4,061,234	3,531,703	3,454,504	2,995,250	2,995,250
As a Percent of G/F Expenditures	21.49%	18.50%	16.87%	14.02%	14.00%	12.51%	12.51%

City of Jackson
Fiscal Year 2009/10 Proposed Budget
General Fund Revenues
By Department

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
<u>Dept. 000 No Department:</u>							
403 Current Property Taxes	3,841,917	4,162,229	4,190,816	4,134,000	4,134,000	4,051,320	4,051,320
403.345 Property Taxes-Act 345	2,834,210	3,117,843	3,286,570	3,191,716	3,191,716	3,256,531	3,256,531
403.346 Property Taxes-Act 345 - Ren Zones	0	566,534	0	0	0	0	0
424 Payments In Lieu Of Taxes	38,696	34,524	40,678	40,000	41,000	41,000	41,000
424.425 PILOTS-Ashton Ridge	2,554	2,790	0	2,800	5,500	2,750	2,750
440 Income Taxes-Corp./Individ.	7,249,113	7,822,180	7,946,837	8,575,000	8,000,000	8,000,000	8,000,000
446 Property Taxes-Penalties/Int.	87,132	78,507	89,906	100,000	100,000	110,000	110,000
575 St. Shared Rev. - Sales Tax	5,277,096	5,233,527	4,998,060	5,169,054	5,133,676	5,098,676	5,098,676
576 St. Shared Rev. - Liq. Licenses	29,583	31,136	30,646	31,000	31,225	31,225	31,225
579 St. Shared Rev. - Horse Rac.	87,809	61,109	57,604	60,000	26,780	0	0
618 Admin.Fee-Tax Collections	223,021	231,780	239,822	250,000	235,750	231,000	231,000
661 Ordinance Fines & Costs	206,081	197,512	217,121	200,000	175,000	175,000	175,000
664 Interest	144,348	144,660	148,407	160,000	150,000	140,000	140,000
698.587 Misc.-Henrietta Twp.-UCA	0	0	2,258	366,000	366,000	0	0
698.588 Misc.-Rives Twp.-UCA	0	0	0	0	166,932	0	0
698.589 Misc.-Parma Twp.-UCA	135,000	0	0	0	0	0	0
698.590 Misc.-Blackman Twp.-UCA	1,000,000	0	0	0	0	0	0
699.211 Cont.-Housing Initiative Fd.	0	0	0	21,000	215	18,250	18,250
699.257 Cont.-Budget Stabilization Fd.	57,851	69,115	75,629	65,000	37,000	40,000	40,000
699.702 Cont.-Co. & School T/C Fd.	122,735	143,753	158,787	140,000	47,000	50,000	50,000
699.890 Cont.-1996 S/A Bond Fd.	13,710	0	0	0	0	0	0
	21,350,856	21,897,199	21,483,141	22,505,570	21,841,794	21,245,752	21,245,752
<u>Dept 101 City Council:</u>							
626.101 Charges For Goods/Service-Marriages	0	0	50	0	0	0	0
675.000 Donations - Private	182	0	0	0	0	0	0
	182	0	50	0	0	0	0
<u>Dept 137 Admin. Hearings Bureau:</u>							
655.001 Admin. Hearing Fees	14,630	14,373	14,734	17,000	6,400	7,500	7,500
655.002 Admin. Hearing Costs	24,693	49,833	43,070	53,000	24,243	27,000	27,000
655.003 JA-State	660	-780	0	0	0	0	0
	39,983	63,426	57,804	70,000	30,643	34,500	34,500
<u>Dept 192 City Clerk-Elections:</u>							
626 Charges For Goods/Service	11,948	7,938	38,858	15,475	11,040	11,040	11,040
	11,948	7,938	38,858	15,475	11,040	11,040	11,040
<u>Dept 209 City Assessor:</u>							
626 Charges For Goods/Service	1,812	2,181	1,168	1,600	500	500	500
	1,812	2,181	1,168	1,600	500	500	500
<u>Dept 210 City Attorney:</u>							
582.001 Cont. - District Court	15,630	27,600	10,690	13,000	13,000	13,000	13,000
626 Charges For Goods/Service	20	0	0	0	0	0	0
	15,650	27,600	10,690	13,000	13,000	13,000	13,000
<u>Dept 215 City Clerk:</u>							
468 Business Licenses/Permits	24,105	25,594	20,729	26,000	22,000	22,000	22,000
469 Cable TV Franchise Fee	170,846	179,372	181,901	177,000	185,000	188,000	188,000
484 Zoning	16,415	6,200	7,455	9,000	9,000	9,000	9,000
626 Charges For Goods/Service	177	1,843	496	600	400	400	400
647 Printed Material	38	14	69	150	50	50	50
668.003 Com. Twr.- Nextel	21,566	24,183	24,910	25,075	25,075	25,827	25,827
	233,147	237,206	235,560	237,825	241,525	245,277	245,277

City of Jackson
Fiscal Year 2009/10 Proposed Budget
General Fund Revenues
By Department

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
<u>Dept 253 City Treasurer:</u>							
582 Contribution from County	19,749	0	0	0	0	0	0
698 Miscellaneous	2,319	4,621	2,899	3,000	3,000	3,500	3,500
	<u>22,068</u>	<u>4,621</u>	<u>2,899</u>	<u>3,000</u>	<u>3,000</u>	<u>3,500</u>	<u>3,500</u>
<u>Dept 258 Management Information Systems:</u>							
626.258 Charges For Goods/Service-GIS	0	0	88,811	88,716	91,750	90,358	90,358
	<u>0</u>	<u>0</u>	<u>88,811</u>	<u>88,716</u>	<u>91,750</u>	<u>90,358</u>	<u>90,358</u>
<u>Dept 265 City Hall And Grounds:</u>							
668 Rents And Royalties	20,127	13,361	11,421	11,420	11,991	12,562	12,562
698 Miscellaneous	-363	0	0	0	0	0	0
	<u>19,764</u>	<u>13,361</u>	<u>11,421</u>	<u>11,420</u>	<u>11,991</u>	<u>12,562</u>	<u>12,562</u>
<u>Dept 276 Cemeteries:</u>							
539.276 State Grant - Records	0	0	0	7,420	0	0	0
607 Charg/Services-Fees	1,650	4,010	2,600	9,500	9,350	9,500	9,500
633 Foundations	15,175	14,678	9,258	17,000	17,000	17,000	17,000
634 Burials	76,130	89,865	64,230	105,000	97,500	105,000	105,000
637 Annual Care	1,075	730	875	1,000	1,000	1,000	1,000
673.001 Sale of Land	13,379	20,984	11,452	17,960	16,600	17,960	17,960
698 Miscellaneous	960	3,133	2,437	500	500	500	500
699.711 Cont.-Cem.Perp.Maint.Fund	54,984	62,254	65,725	63,000	62,600	62,500	62,500
	<u>163,353</u>	<u>195,654</u>	<u>156,577</u>	<u>221,380</u>	<u>204,550</u>	<u>213,460</u>	<u>213,460</u>
<u>Dept 299 Unallocated:</u>							
501.015 Fed.- Michigan Theater	0	25,000	0	0	0	0	0
501.299 Fed. Grt-United Way (FLA)	75,223	75,787	21,805	0	0	0	0
539.033 St. Grant-Train Depot	13,511	993	0	0	0	0	0
540.035 Cool Cities Grant	0	100,000	0	0	0	0	0
582.045 Contrib. County- Airport Landfill	0	0	10,492	0	0	0	0
675.022 Donations - Blue Jeans/Charity	-110	0	0	0	0	0	0
676.296 Admin.Charge-Rec. Act.	14,821	12,358	12,456	13,500	13,000	14,000	14,000
676.535 Admin.Charge-JHC	38,419	41,336	36,476	43,000	37,000	37,500	37,500
676.583 Admin.Charge-Golf Prac. Ctr.	1,238	688	930	750	1,000	1,100	1,100
676.586 Admin.Charge-Park. Assmt.	10,940	19,540	31,400	21,000	32,000	21,000	21,000
676.590 Admin.Charge-Sewer Fund	262,927	256,804	259,933	258,000	260,000	265,000	265,000
676.591 Admin.Charge-Water Fund	227,858	227,381	220,067	230,000	220,000	225,000	225,000
676.599 Admin.Charge-Park. Deck	5,509	5,679	8,508	6,000	9,000	9,000	9,000
676.642 Admin.Charge-Eng. Admin.Fd.	0	22,082	21,349	23,000	22,000	23,000	23,000
676.661 Admin.Charge-Motor Pool	25,386	24,342	26,910	26,000	27,000	28,000	28,000
676.677 Admin.Charge-Work. Comp.	3,273	6,002	3,906	6,000	4,000	4,500	4,500
685.677 Insurance Refund-W/Comp.	0	0	0	0	0	330,000	330,000
698 Miscellaneous	104,748	45,577	76,806	50,000	123,000	50,000	50,000
	<u>783,743</u>	<u>863,569</u>	<u>731,038</u>	<u>677,250</u>	<u>748,000</u>	<u>1,008,100</u>	<u>1,008,100</u>

City of Jackson
Fiscal Year 2009/10 Proposed Budget
General Fund Revenues
By Department

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
<u>Dept 301 Police Department:</u>							
485 Bicycle	194	239	283	250	250	250	250
501.004 FEMA (Homeland Security)	22,310	0	0	0	0	0	0
501.005 Federal - BVP	5,397	2,958	1,124	4,088	4,970	4,650	4,650
545.000 County Grant	0	0	5,557	0	0	0	0
582.002 Contribution Evidence - County	12,000	12,000	12,000	12,000	12,000	12,000	12,000
626.003 Charg/Serv.-PA 237 Fee	-1,605	-45	305	50	50	50	50
626.004 Charg/Serv.-Finger Print	0	0	192	140	762	516	516
638 Officers Extra Duty	38,063	37,698	39,954	39,956	39,293	39,447	39,447
649 Auction	1,355	8,988	13,497	8,500	8,500	8,900	8,900
652 Parking Fines	6,609	5,574	4,748	4,500	4,700	4,700	4,700
694 Other Revenue	10,834	10,311	17,087	10,500	12,300	10,500	10,500
698 Miscellaneous	1,091	6,132	3,569	2,800	3,602	4,598	4,598
698.001 Miscellaneous - False Alarms	6,243	5,142	5,918	4,500	5,341	5,400	5,400
699.267 Contrib.-LLEBG Fund	474	58	0	0	0	0	0
	102,965	89,055	104,234	87,284	91,768	91,011	91,011
<u>Dept 303 Police Youth Services-JPS:</u>							
674 Cont.-JPS (Youth Services)	84,971	110,000	110,000	110,000	110,000	110,000	110,000
	84,971	110,000	110,000	110,000	110,000	110,000	110,000
<u>Dept 305 NFBP Grant</u>							
<u>Sub. Act. 205 - 2004/05:</u>							
501 Federal Grant (Byrne)	27,447	0	0	0	0	0	0
<u>Sub. Act. 206 - 2005/06:</u>							
501.000 Federal Grant (Byrne)	0	0	7,500	0	0	0	0
674 Cont.-JPS	0	6,671	0	0	0	0	0
	27,447	6,671	7,500	0	0	0	0
<u>Dept 308 STEP Grant:</u>							
<u>Sub. Act. 206 - 2005/06:</u>							
545 County Grant	25,185	0	0	0	0	0	0
<u>Sub. Act. 207 - 2006/07:</u>							
545 County Grant	0	16,370	0	0	0	0	0
<u>Sub. Act. 208 - 2007/08:</u>							
545 County Grant	0	0	15,550	0	0	0	0
<u>Sub. Act. 209 - 2008/09:</u>							
545 County Grant	0	0	0	15,550	15,550	0	0
	25,185	16,370	15,550	15,550	15,550	0	0

Continued

City of Jackson
Fiscal Year 2009/10 Proposed Budget
General Fund Revenues
By Department

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
<u>Dept 311 JCCAE Grant:</u>							
<u>Sub. Act. 205 - 2004/05:</u>							
501 Federal Grant	8,747	0	0	0	0	0	0
<u>Sub. Act. 206 - 2005/06:</u>							
501 Federal Grant	5,008	3,861	0	0	0	0	0
<u>Sub. Act. 207 - 2006/07:</u>							
501 Federal Grant	0	4,038	4,552	0	0	0	0
<u>Sub. Act. 208 - 2007/08:</u>							
501 Federal Grant	0	0	3,865	0	7,062	0	0
<u>Sub. Act. 209 - 2008/09:</u>							
501 Federal Grant	0	0	0	11,429	11,429	0	0
	13,755	7,899	8,417	11,429	18,491	0	0
<u>Dept 313 Consortium Training:</u>							
674.001 Contribution 302	26,999	43,096	15,411	18,434	18,434	18,073	18,073
	26,999	43,096	15,411	18,434	18,434	18,073	18,073
<u>Dept 314 In-Service Training:</u>							
539.000 State Grant	15,580	15,133	14,829	15,450	12,990	15,181	15,181
	15,580	15,133	14,829	15,450	12,990	15,181	15,181
<u>Dept 315 MCOLES Training:</u>							
<u>Sub. Act. 000 - Pr Years:</u>							
539.000 State Grant	8,850	11,162	0	0	0	0	0
<u>Sub. Act. 208 - 2007/08:</u>							
539.000 State Grant	0	0	33,126	1,490	0	0	0
<u>Sub. Act. 209 - 2008/09:</u>							
539.000 State Grant	0	0	0	39,805	39,805	0	0
	8,850	11,162	33,126	41,295	39,805	0	0
<u>Dept 340 Fire Suppression:</u>							
501.004 FEMA (Homeland Security)	75,607	0	0	0	0	0	0
626 Charges for Services	9,157	4,366	2,608	6,000	6,000	6,000	6,000
626.340 Charg/Serv.-HAZMAT	0	19,101	1,813	0	18,000	0	0
699.286 Cont.-CDBG Fund	101,469	0	0	0	0	0	0
	186,233	23,467	4,421	6,000	24,000	6,000	6,000
<u>Dept 341 Fire Prevention:</u>							
481 Inspections And Permits	19,640	18,238	17,807	25,000	18,500	25,000	25,000
501.004 FEMA	0	0	0	0	0	0	0
	19,640	18,238	17,807	25,000	18,500	25,000	25,000
<u>Dept 343 Fire Training:</u>							
501.343 Homeland Security	13,322	0	0	0	20,520	0	0
674.343 Contrib.-Other Fire Depts.	0	8,536	50	0	0	0	0
675.343 Donations - Training	0	2,760	0	0	0	0	0
	13,322	11,296	50	0	20,520	0	0

Continued

City of Jackson
Fiscal Year 2009/10 Proposed Budget
General Fund Revenues
By Department

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
<u>Dept 441 Tax Property Maintenance:</u>							
642 Chrg/Services-Sales	1,552	645	4,057	0	175	0	0
	<u>1,552</u>	<u>645</u>	<u>4,057</u>	<u>0</u>	<u>175</u>	<u>0</u>	<u>0</u>
<u>Dept 442 Civic Affairs:</u>							
698 Miscellaneous	1,801	1,927	1,481	0	1,229	0	0
	<u>1,801</u>	<u>1,927</u>	<u>1,481</u>	<u>0</u>	<u>1,229</u>	<u>0</u>	<u>0</u>
<u>Dept 446 Storm Drain Construction:</u>							
699.245 Cont.-Public Imp. Fund	53,855	64,176	88,326	98,000	73,305	10,000	10,000
	<u>53,855</u>	<u>64,176</u>	<u>88,326</u>	<u>98,000</u>	<u>73,305</u>	<u>10,000</u>	<u>10,000</u>
<u>Dept 448 Sidewalk Construction:</u>							
539.000 St Grant - Safe Routes to School	0	0	0	90,000	93,998	0	0
648 Sidewalks	15,212	6,209	5,570	10,000	10,000	10,000	10,000
699.245 Cont.-Public Imp. Fund	89,793	79,000	90,000	0	0	0	0
699.286 Cont.-CDBG Fund	80,436	0	0	0	40,000	20,000	20,000
	<u>185,441</u>	<u>85,209</u>	<u>95,570</u>	<u>100,000</u>	<u>143,998</u>	<u>30,000</u>	<u>30,000</u>
<u>Dept 450 Street Lighting:</u>							
539.000 State Grant (MDOT)	259,663	-399	0	0	0	0	0
674.450 Cont.-CAA Part.Park	64,916	0	0	0	0	0	0
698 Miscellaneous	4,845	7,400	4,336	2,500	7,703	4,000	4,000
699.286 Cont.-CDBG Fund	138,095	0	0	0	0	0	0
	<u>467,519</u>	<u>7,001</u>	<u>4,336</u>	<u>2,500</u>	<u>7,703</u>	<u>4,000</u>	<u>4,000</u>
<u>Dept 455 Weed Control:</u>							
641.001 Weed Control	23,351	18,872	16,093	23,684	29,024	30,461	30,461
	<u>23,351</u>	<u>18,872</u>	<u>16,093</u>	<u>23,684</u>	<u>29,024</u>	<u>30,461</u>	<u>30,461</u>
<u>Dept 690 Forestry:</u>							
539.006 State Grant - Arbor Day	0	0	0	200	200	200	200
642 Chrg/Services-Sales	6,923	5,576	7,498	4,500	4,500	4,500	4,500
642.005 Chrg/Services-Compost	14,871	7,219	7,495	16,000	16,000	16,000	16,000
698 Miscellaneous	17,271	13,630	11,090	17,500	17,500	20,000	20,000
	<u>39,065</u>	<u>26,425</u>	<u>26,083</u>	<u>38,200</u>	<u>38,200</u>	<u>40,700</u>	<u>40,700</u>
<u>Dept 692 Parks & Rec. Admin.:</u>							
675.038 Donations-MLKCtr.	5,500	0	810	0	0	0	0
675.048 Donations - Dart Corp.	0	5,000	0	5,000	5,000	0	0
699.286 Cont.-CDBG Fund	36,000	30,000	25,000	35,000	35,000	40,000	40,000
	<u>41,500</u>	<u>35,000</u>	<u>25,810</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
<u>Dept 698 Lt. Nixon Memorial Pool:</u>							
651 Chrg/Services-Fees	79,667	93,574	68,862	90,000	80,000	90,000	90,000
651.007 Chrg/Services-Concess.	29,424	31,388	28,286	30,000	30,000	30,000	30,000
	<u>109,091</u>	<u>124,962</u>	<u>97,148</u>	<u>120,000</u>	<u>110,000</u>	<u>120,000</u>	<u>120,000</u>

Continued

City of Jackson
Fiscal Year 2009/10 Proposed Budget
General Fund Revenues
By Department

<u>Account Description</u>	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
<u>Dept 699 Sharp Park Swimming Pool:</u>							
651 Chrg/Services-Fees	37,561	45,111	52,854	46,000	46,000	48,000	48,000
	<u>37,561</u>	<u>45,111</u>	<u>52,854</u>	<u>46,000</u>	<u>46,000</u>	<u>48,000</u>	<u>48,000</u>
<u>Dept 803 Historical District:</u>							
698 Miscellaneous	45	0	0	0	0	0	0
	<u>45</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Dept 896 Human Relations:</u>							
675.896 Donations-HRC Comm. Pro.	0	0	5,310	0	4,000	4,000	4,000
675.896 Donations-MLK Breakfast	0	0	1,464	0	0	0	0
675.896 Donations-Challenge Day	0	0	0	12,000	9,459	10,000	10,000
698 Miscellaneous	160	0	0	0	0	0	0
699.286 Cont.-CDBG Fund (Youth Council)	0	0	1,739	0	0	0	0
	<u>160</u>	<u>0</u>	<u>8,513</u>	<u>12,000</u>	<u>13,459</u>	<u>14,000</u>	<u>14,000</u>
Total Revenues	<u>24,128,394</u>	<u>24,074,470</u>	<u>23,569,633</u>	<u>24,656,062</u>	<u>24,070,944</u>	<u>23,480,475</u>	<u>23,480,475</u>

City of Jackson
Fiscal Year 2009/10 Adopted Budget
General Fund Expenditures
By Function/Department

Function Department	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
<u>Legislative & Judicial:</u>							
101-101 City Council	79,904	79,945	100,856	91,382	85,776	85,857	85,857
101-103 Charter Review Committee	0	0	214	15,000	3,150	0	0
101-137 Admin. Hearings Bureau	19,509	26,663	27,819	39,819	20,318	23,742	23,742
	<u>99,413</u>	<u>106,608</u>	<u>128,889</u>	<u>146,201</u>	<u>109,244</u>	<u>109,599</u>	<u>109,599</u>
<u>General Government:</u>							
101-172 City Manager	323,844	346,300	267,401	255,147	253,712	259,967	259,967
101-192 City Clerk-Elections	95,609	120,509	135,329	168,852	174,138	157,629	157,629
101-201 Finance	389,115	405,405	409,600	426,424	436,162	447,572	447,572
101-209 City Assessor	352,085	370,384	401,020	423,335	431,051	403,112	403,112
101-210 City Attorney	451,911	471,813	503,466	539,623	529,223	564,993	564,993
101-215 City Clerk	179,765	185,361	198,814	208,224	215,028	223,579	223,579
101-226 Personnel	333,267	330,103	348,048	358,602	399,144	350,816	350,816
101-233 Purchasing	158,300	156,523	160,648	169,173	171,877	113,034	113,034
101-253 City Treasurer	294,574	301,552	314,541	341,120	324,051	332,816	332,816
101-254 City Income Tax Admin.	226,114	236,093	236,949	280,016	280,016	221,916	221,916
101-258 Mgt. Information Services	267,382	252,210	335,265	344,284	344,263	346,189	346,189
101-265 City Hall & Grounds	321,119	302,367	346,391	323,258	329,019	339,717	339,717
101-276 Cemeteries	436,047	423,573	456,858	487,796	490,143	481,523	481,523
101-299 Unallocated	611,347	886,053	545,027	491,817	531,242	515,342	515,342
	<u>4,440,479</u>	<u>4,788,246</u>	<u>4,659,357</u>	<u>4,817,671</u>	<u>4,909,069</u>	<u>4,758,205</u>	<u>4,758,205</u>
<u>Police Department:</u>							
101-301 Police	8,388,554	8,449,770	8,492,899	8,999,923	8,799,923	8,433,711	8,433,711
101-303 Police Youth Services-JPS	267,782	250,687	302,222	314,947	314,972	320,763	320,763
101-305 NFBP Grant	36,597	15,005	0	0	0	0	0
101-308 STEP Grant	33,580	21,827	20,733	20,733	20,733	0	0
101-311 JCCA Grant	13,755	7,898	8,417	11,429	18,491	0	0
101-313 Consortium Training	32,609	21,422	33,334	33,754	38,628	26,313	26,313
101-314 In-Service Training	15,854	15,274	15,772	15,450	17,954	10,217	10,217
101-315 MCOLES Training	8,850	11,162	34,616	39,805	39,805	0	0
	<u>8,797,581</u>	<u>8,793,045</u>	<u>8,907,993</u>	<u>9,436,041</u>	<u>9,250,506</u>	<u>8,791,004</u>	<u>8,791,004</u>
<u>Fire Department:</u>							
101-337 Fire Administration	249,776	267,764	273,729	289,679	289,538	284,800	284,800
101-340 Fire Suppression	4,670,932	4,786,281	4,928,031	5,119,121	4,633,999	4,964,074	4,964,074
101-341 Fire Prevention	12,491	12,095	10,119	84,145	70,673	15,938	15,938
101-343 Fire Training	177,104	223,118	188,367	238,985	239,445	87,887	87,887
	<u>5,110,303</u>	<u>5,289,258</u>	<u>5,400,246</u>	<u>5,731,930</u>	<u>5,233,655</u>	<u>5,352,699</u>	<u>5,352,699</u>
<u>Other Public Safety:</u>							
101-350 Public Safety - Unallocated	1,377,928	2,143,595	1,378,864	1,345,312	1,416,642	1,534,967	1,534,967
101-401 Planning	101,859	109,050	119,511	99,768	149,497	135,349	135,349
101-426 Office Of Emerg. Measures	45,638	66,378	58,836	64,311	64,870	66,493	66,493
	<u>1,525,425</u>	<u>2,319,023</u>	<u>1,557,211</u>	<u>1,509,391</u>	<u>1,631,009</u>	<u>1,736,809</u>	<u>1,736,809</u>

Continued

City of Jackson
Fiscal Year 2009/10 Adopted Budget
General Fund Expenditures
By Function/Department

Function Department	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
<u>Engineering & Public Works:</u>							
101-441 Tax Property Maintenance	18,100	24,441	7,101	10,000	15,000	10,000	10,000
101-442 Civic Affairs	66,642	69,579	50,266	73,358	58,365	57,475	57,475
101-445 Drains At Large	56,155	57,344	71,534	72,053	66,952	72,088	72,088
101-446 Storm Drain Construction	59,556	66,825	89,225	98,000	73,305	10,000	10,000
101-447 Ground Maintenance	141,008	162,148	158,912	177,108	168,985	154,515	154,515
101-448 Sidewalk Construction	223,200	114,145	123,252	130,000	178,998	60,000	60,000
101-450 Street Lighting	831,659	401,863	405,782	407,231	407,182	407,412	407,412
101-455 Weed Control	20,122	18,892	19,064	23,684	29,024	30,461	30,461
101-459 Emergency Equipment	3,573	0	0	0	0	0	0
	<u>1,420,015</u>	<u>915,237</u>	<u>925,136</u>	<u>991,434</u>	<u>997,811</u>	<u>801,951</u>	<u>801,951</u>
<u>Recreation & Culture:</u>							
101-690 Forestry	527,095	583,294	572,995	577,031	596,178	576,720	576,720
101-692 Parks, Rec. & Grounds Admin.	673,900	713,699	734,756	761,911	792,214	714,740	714,740
101-697 Parks and Facilities Maint.	516,136	529,021	508,384	515,050	519,593	522,172	522,172
101-698 Lt. Nixon Memorial Park	135,236	144,000	139,245	165,932	162,832	142,368	142,368
101-699 Sharp Park Swimming Pool	96,321	109,181	109,075	132,195	126,686	131,266	131,266
101-803 Historical District	35,279	15,742	9,721	38,100	12,536	14,203	14,203
	<u>1,983,967</u>	<u>2,094,937</u>	<u>2,074,176</u>	<u>2,190,219</u>	<u>2,210,039</u>	<u>2,101,469</u>	<u>2,101,469</u>
<u>Health & Welfare:</u>							
101-896 Human Relations	29,873	52,358	44,359	63,043	67,063	70,418	70,418
	<u>29,873</u>	<u>52,358</u>	<u>44,359</u>	<u>63,043</u>	<u>67,063</u>	<u>70,418</u>	<u>70,418</u>
<u>Contributions to Other Funds</u>							
101-999 Contributions to Other Funds	823,915	350,855	383,461	299,663	269,278	217,575	217,575
	<u>823,915</u>	<u>350,855</u>	<u>383,461</u>	<u>299,663</u>	<u>269,278</u>	<u>217,575</u>	<u>217,575</u>
Total Expenditures	<u><u>24,230,971</u></u>	<u><u>24,709,567</u></u>	<u><u>24,080,828</u></u>	<u><u>25,185,593</u></u>	<u><u>24,677,674</u></u>	<u><u>23,939,729</u></u>	<u><u>23,939,729</u></u>

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 101 City Council

Account Description	2005/06	2006/07	2007/08	2008/09	2008/09	2009/10	2009/10
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Personal Services:							
706 Salaries and Wages	57,639	59,410	61,242	61,850	61,850	61,850	61,850
715 Employers FICA	4,386	4,569	4,632	4,732	4,732	4,732	4,732
	<u>62,025</u>	<u>63,979</u>	<u>65,874</u>	<u>66,582</u>	<u>66,582</u>	<u>66,582</u>	<u>66,582</u>
Material and Supplies:							
726 Office Supplies	768	574	586	600	560	575	575
	<u>768</u>	<u>574</u>	<u>586</u>	<u>600</u>	<u>560</u>	<u>575</u>	<u>575</u>
Contractual and Other:							
853 Telephone	0	0	1,855	4,200	4,100	4,100	4,100
873 Travel	4,139	2,817	4,641	4,000	4,000	4,000	4,000
880 Community Promotion	1,602	1,012	1,547	1,700	1,200	1,200	1,200
900 Printing & Publishing	0	208	774	300	350	300	300
958 Memberships & Dues	10,866	11,245	11,671	12,500	8,734	8,800	8,800
960 Education & Training	504	110	1,418	1,000	250	300	300
	<u>17,111</u>	<u>15,392</u>	<u>21,906</u>	<u>23,700</u>	<u>18,634</u>	<u>18,700</u>	<u>18,700</u>
Capital Outlay:							
983 Office Equipment	0	0	12,490	500	0	0	0
	<u>0</u>	<u>0</u>	<u>12,490</u>	<u>500</u>	<u>0</u>	<u>0</u>	<u>0</u>
City Council	<u>79,904</u>	<u>79,945</u>	<u>100,856</u>	<u>91,382</u>	<u>85,776</u>	<u>85,857</u>	<u>85,857</u>

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: City Council</i>				
<i>Fund-Activity: 101-101</i>				
ELEC	Mayor	1		12,350
ELEC	City Council	6		49,500
	Activity Total	<u>7</u>		<u>61,850</u>

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 103 Charter Review Committee

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
706 Salaries and Wages	0	0	0	3,000	0	0	0
715 Employers FICA	0	0	0	230	0	0	0
724.001 Workers Compensation	0	0	0	10	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,240</u>	<u>0</u>	<u>0</u>	<u>0</u>
Material and Supplies:							
726 Office Supplies	0	0	214	750	150	0	0
	<u>0</u>	<u>0</u>	<u>214</u>	<u>750</u>	<u>150</u>	<u>0</u>	<u>0</u>
Contractual and Other:							
818 Contractual Services	0	0	0	4,000	0	0	0
880 Community Promotion	0	0	0	4,000	1,000	0	0
900 Printing & Publishing	0	0	0	3,010	2,000	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,010</u>	<u>3,000</u>	<u>0</u>	<u>0</u>
Charter Commission	<u>0</u>	<u>0</u>	<u>214</u>	<u>15,000</u>	<u>3,150</u>	<u>0</u>	<u>0</u>

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 137 Administrative Hearings Bureau

Account Description	2005/06	2006/07	2007/08	2008/09	2008/09	2009/10	2009/10
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Personal Services:							
706 Salaries and Wages	16,117	21,944	21,787	27,350	16,363	17,500	17,500
707 Wages-Temporary	0	0	908	0	0	500	500
715 Employers FICA	1,198	1,657	1,714	2,093	1,251	1,377	1,377
724 Unemployment	375	455	380	513	228	228	228
724.001 Workers Compensation	22	30	31	38	36	37	37
	<u>17,712</u>	<u>24,086</u>	<u>24,820</u>	<u>29,994</u>	<u>17,878</u>	<u>19,642</u>	<u>19,642</u>
Material and Supplies:							
726 Office Supplies	1,405	979	716	1,100	500	1,000	1,000
737 Publications	0	0	0	200	0	100	100
	<u>1,405</u>	<u>979</u>	<u>716</u>	<u>1,300</u>	<u>500</u>	<u>1,100</u>	<u>1,100</u>
Contractual and Other:							
818 Contractual Services	336	1,318	2,100	7,500	1,900	2,500	2,500
853 Telephone	56	280	183	325	40	50	50
873 Travel	0	0	0	150	0	100	100
900 Printing & Publishing	0	0	0	300	0	100	100
960 Education & Training	0	0	0	250	0	250	250
	<u>392</u>	<u>1,598</u>	<u>2,283</u>	<u>8,525</u>	<u>1,940</u>	<u>3,000</u>	<u>3,000</u>
Administrative Hearings Bureau	<u>19,509</u>	<u>26,663</u>	<u>27,819</u>	<u>39,819</u>	<u>20,318</u>	<u>23,742</u>	<u>23,742</u>

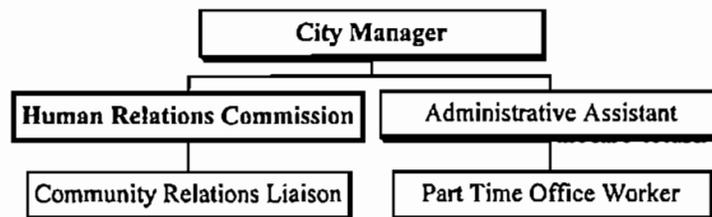
City of Jackson
Fiscal Year 2009/10 Adopted Budget
Personnel Schedule

Class Grade Position	# Positions		Budgeted Salaries & Wages
	Permanent	Temporary	
<i>Department: Admin. Hearings Bureau</i>			
<i>Fund-Activity: 101-137</i>			
AHO Admin. Hearings Officer	2		12,000
PT Administrative Assistant		1	5,500
Activity Total	<u>2</u>	<u>1</u>	<u>17,500</u>

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: City Manager</i>				
<i>Fund-Activity: 101-172</i>				
010	Administrative Assistant	1		57,799
MGR	City Manager	1		120,664
PT	Community Relations Liaison		1	47,834
PT	Part Time Office Worker		1	4,200
		2	2	230,497
Less: Allocation of Community Relations Liaison to Human Relations 101-896 (100%)				-47,834
Activity Total				182,663

City of Jackson
City Manager
Activity Personnel Chart



City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 172 City Manager

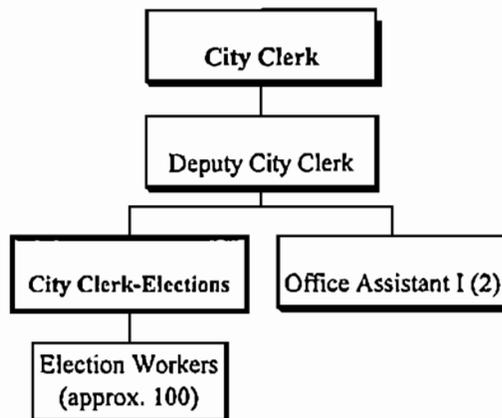
Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
702 Termination Pay	0	0	1,037	0	0	0	0
706 Salaries and Wages	222,728	244,164	184,380	173,936	170,536	178,463	178,463
707 Wages-Temporary	326	327	1,786	1,400	4,200	4,200	4,200
709 Overtime	0	0	72	0	0	0	0
715 Employers FICA	15,777	17,579	13,284	12,184	12,042	13,653	13,653
719 Health Insurance	35,933	30,932	15,135	11,625	14,238	14,559	14,559
719.678 RX Drug Insurance	1,241	9,214	5,592	4,755	5,232	3,276	3,276
719.679 Health Insurance Deductible	0	0	4,590	4,059	4,465	0	0
722 Pension-General	4,944	7,130	3,860	3,230	3,806	4,133	4,133
722.001 Retiremt-City Mgr.	13,177	13,550	13,988	14,412	14,004	14,425	14,425
724 Unemployment	879	512	349	342	256	216	216
724.001 Workers Compensation	316	348	270	244	245	250	250
725 Other Fringe Benefits	1,567	1,741	1,201	2,410	1,228	2,442	2,442
	296,888	325,497	245,544	228,597	230,252	235,617	235,617
Material and Supplies:							
726 Office Supplies	4,477	3,082	2,796	4,000	3,000	3,500	3,500
737 Publications	569	0	137	250	100	150	150
	5,046	3,082	2,933	4,250	3,100	3,650	3,650
Contractual and Other:							
818 Contractual Services	3,681	0	572	1,100	0	1,000	1,000
853 Telephone	2,434	2,375	1,625	2,500	1,700	1,800	1,800
861 Auto Allowance	4,800	4,800	4,800	4,800	4,800	4,800	4,800
873 Travel	5,801	3,765	2,862	3,800	3,000	4,000	4,000
880 Community Promotion	350	395	395	600	400	600	600
900 Printing & Publishing	0	497	1,124	800	800	800	800
904 Annual Budget	2,010	2,550	3,295	3,000	3,000	3,100	3,100
934 Office Equipment Maintenance	447	898	203	700	500	300	300
958 Memberships & Dues	2,387	2,441	2,113	2,300	2,100	2,200	2,200
960 Education & Training	0	0	150	200	0	100	100
	21,910	17,721	17,139	19,800	16,300	18,700	18,700
Capital Outlay:							
983 Office Equipment	0	0	1,785	2,500	4,060	2,000	2,000
	0	0	1,785	2,500	4,060	2,000	2,000
City Manager	323,844	346,300	267,401	255,147	253,712	259,967	259,967

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: City Clerk-Elections</i>				
<i>Fund-Activity: 101-192</i>				
PT	Election Workers		*	40,580
				<u>40,580</u>
Add: Allocation From City Clerk 101-215: Permanent				54,168
Allocation From City Hall & Grounds 101-265: Maint. Crew Leader				<u>5,868</u>
Activity Total				<u><u>100,616</u></u>

* Includes Approximately 100 Positions On A Temporary Basis.

City of Jackson
City Clerk & City Clerk - Elections
Activity Personnel Chart



City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

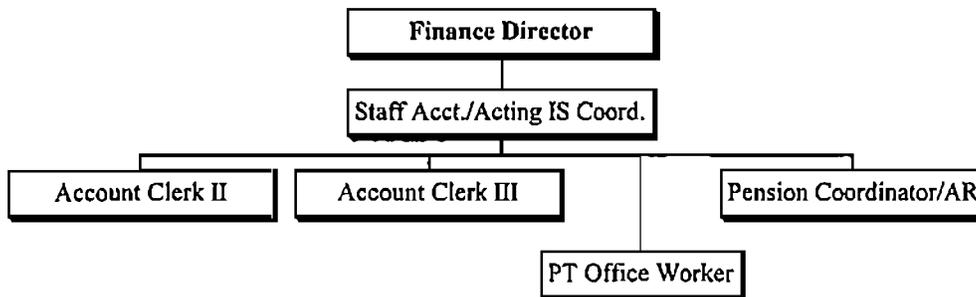
Fund 101 General Fund
Dept 192 City Clerk-Elections

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
702 Termination Pay	189	0	0	0	0	0	0
706 Salaries and Wages	43,981	49,663	52,624	58,263	58,263	60,036	60,036
707 Wages-Temporary	20,028	28,929	38,095	47,690	47,690	40,580	40,580
709 Overtime	3,497	4,093	7,700	5,000	7,500	5,000	5,000
715 Employers FICA	3,805	4,218	4,786	3,831	4,200	4,495	4,495
719 Health Insurance	4,517	3,719	3,647	3,150	4,742	6,175	6,175
719.678 RX Drug Insurance	142	910	992	778	1,401	1,170	1,170
719.679 Health Insurance Deductible	0	0	384	413	1,340	0	0
722 Pension-General	2,075	2,954	3,299	3,004	4,279	3,874	3,874
724 Unemployment	668	827	833	1,000	1,000	1,119	1,119
724.001 Workers Compensation	202	274	328	500	500	689	689
725 Other Fringe Benefits	513	624	705	923	923	1,191	1,191
	79,617	96,211	113,393	124,552	131,838	124,329	124,329
Material and Supplies:							
726 Office Supplies	13,114	6,243	11,086	9,500	9,500	10,000	10,000
	13,114	6,243	11,086	9,500	9,500	10,000	10,000
Contractual and Other:							
818 Contractual Services	0	9,719	4,485	13,500	13,500	13,000	13,000
853 Telephone	47	948	740	750	750	750	750
873 Travel	268	252	465	750	750	750	750
900 Printing & Publishing	1,213	1,080	2,132	2,000	2,000	2,000	2,000
933 Equipment Maintenance	0	0	0	4,000	2,000	4,000	4,000
942 Building Rental/Lease	1,350	1,800	2,400	1,800	1,800	1,800	1,800
	2,878	13,799	10,222	22,800	20,800	22,300	22,300
Capital Outlay:							
983 Office Equipment	0	4,256	628	12,000	12,000	1,000	1,000
	0	4,256	628	12,000	12,000	1,000	1,000
City Clerk-Elections	95,609	120,509	135,329	168,852	174,138	157,629	157,629

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Finance</i>				
<i>Fund-Activity: 101-201</i>				
014	Staff Acct./Acting IS Coord.	1		77,967
019	Finance Director	1		100,414
305	Account Clerk II	1		43,175
306	Account Clerk III	1		45,487
307	Pension Coordinator/AR	1		48,186
PT	Part Time Office Worker		1	1,500
Activity Total		5	1	316,729
Less: Allocation of Acct./Acting IS Coord. to 101-258 MIS (Acting pay - 11.5%)				<u>-8,966</u>
				<u>307,763</u>

City of Jackson
Finance
Activity Personnel
Chart



City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

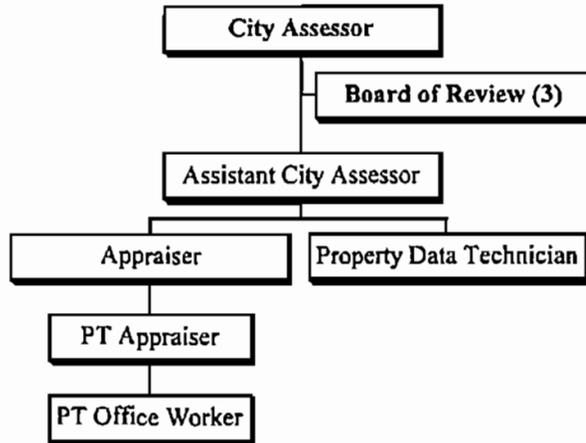
Fund 101 General Fund
Dept 201 Finance

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
706 Salaries and Wages	275,518	281,432	292,708	297,345	297,930	306,263	306,263
707 Wages-Temporary	2,278	1,341	546	1,500	985	1,500	1,500
715 Employers FICA	20,789	21,230	21,842	22,862	22,551	23,544	23,544
719 Health Insurance	52,558	50,367	42,052	43,312	56,628	55,548	55,548
719.678 RX Drug Insurance	1,629	12,986	10,576	11,229	11,533	12,213	12,213
719.679 Health Insurance Deductible	0	0	3,613	3,845	3,845	0	0
722 Pension-General	12,334	15,466	16,017	17,841	21,014	21,898	21,898
724 Unemployment	1,219	743	846	864	528	546	546
724.001 Workers Compensation	387	396	421	418	415	430	430
725 Other Fringe Benefits	3,073	2,584	1,653	4,808	783	5,680	5,680
	369,785	386,545	390,274	404,024	416,212	427,622	427,622
Material and Supplies:							
726 Office Supplies	15,177	14,730	15,247	16,000	15,000	15,000	15,000
737 Publications	314	446	633	500	500	500	500
	15,491	15,176	15,880	16,500	15,500	15,500	15,500
Contractual and Other:							
818 Contractual Services	0	0	0	1,000	0	0	0
853 Telephone	2,505	2,674	2,237	3,150	2,700	2,700	2,700
873 Travel	189	0	49	250	250	250	250
958 Memberships & Dues	1,145	840	1,160	1,250	1,250	1,250	1,250
960 Education & Training	0	170	0	250	250	250	250
	3,839	3,684	3,446	5,900	4,450	4,450	4,450
Finance	389,115	405,405	409,600	426,424	436,162	447,572	447,572

**City of Jackson
Fiscal Year 2009/10 Adopted Budget
Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: City Assessor</i>				
<i>Fund-Activity: 101-209</i>				
009	Appraiser	1		42,721
010	Senior Appraiser (Approx. 7/1 - 8/14/09)	0.25		7,704
012	Assistant City Assessor	1		68,951
307	Property Data Technician	1		48,191
ASSR	City Assessor	1		79,398
PT	Appraiser (Approx. 10/15/09 - 6/30/10)		0.75	18,000
PT	Part Time Office Worker		1	700
PT	Board of Review		3	1,800
Activity Total		4.25	4.75	267,465

**City of Jackson
City Assessor
Activity Personnel Chart**



City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

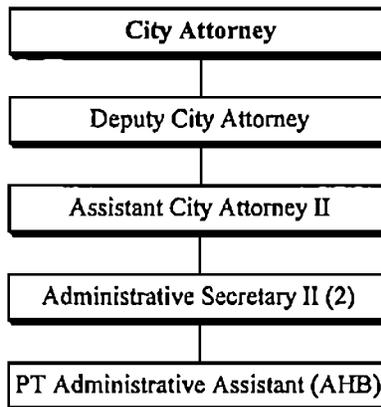
Fund 101 General Fund
Dept 209 City Assessor

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
702 Termination Pay	0	0	0	0	0	23,520	23,520
706 Salaries and Wages	235,256	260,971	291,686	301,027	301,027	264,965	264,965
707 Wages-Temporary	22,220	9,270	1,275	3,525	2,500	2,500	2,500
709 Overtime	1,417	606	704	500	500	0	0
715 Employers FICA	19,111	20,556	22,138	23,336	23,336	22,492	22,492
719 Health Insurance	33,376	30,602	33,196	33,865	37,500	36,090	36,090
719.678 RX Drug Insurance	882	7,785	8,457	8,822	10,700	8,211	8,211
719.679 Health Insurance Deductible	0	0	2,810	3,091	6,900	0	0
722 Pension-General	10,641	14,283	15,998	18,062	21,400	17,659	17,659
724 Unemployment	1,243	767	859	855	855	504	504
724.001 Workers Compensation	1,293	1,503	1,748	1,828	1,828	1,534	1,534
725 Other Fringe Benefits	2,275	1,563	1,198	4,461	1,800	4,377	4,377
	327,714	347,906	380,069	399,372	408,346	381,852	381,852
Material and Supplies:							
726 Office Supplies	3,786	4,180	3,394	2,500	2,500	2,500	2,500
726.001 Data Processing Supplies	9,470	10,556	9,717	10,175	10,175	9,525	9,525
737 Publications	1,070	1,070	959	1,045	1,045	1,040	1,040
751 Gasoline	279	200	415	458	600	400	400
	14,605	16,006	14,485	14,178	14,320	13,465	13,465
Contractual and Other:							
853 Telephone	2,420	1,934	1,297	2,000	1,200	1,820	1,820
873 Travel	1,670	1,447	1,681	2,100	2,100	2,100	2,100
934 Office Equipment Maintenance	2,078	1,687	893	1,400	1,200	1,400	1,400
939 Vehicle Maintenance	90	4	224	100	100	500	500
958 Memberships & Dues	475	400	608	560	560	550	550
960 Education & Training	1,226	1,000	1,358	1,225	1,225	1,225	1,225
	7,959	6,472	6,061	7,385	6,385	7,595	7,595
Capital Outlay:							
983 Office Equipment	1,807	0	405	2,400	2,000	200	200
985 Vehicles	0	0	0	0	0	0	0
	1,807	0	405	2,400	2,000	200	200
City Assessor	352,085	370,384	401,020	423,335	431,051	403,112	403,112

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: City Attorney</i>				
<i>Fund-Activity: 101-210</i>				
006	Administrative Secretary II	2		95,956
015	Assistant City Attorney II	1		82,179
016	Deputy City Attorney	1		86,385
ATRY	City Attorney	1		111,041
PT	Part Time Administrative Assistant (AHB)		1	10,920
Activity Total		5	1	386,481

City of Jackson
City Attorney
Activity Personnel Chart



City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

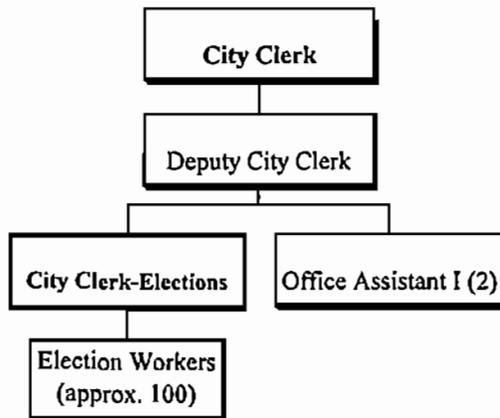
Fund 101 General Fund
Dept 210 City Attorney

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
702 Termination Pay	0	0	0	0	0	22,336	22,336
706 Salaries and Wages	310,470	330,147	351,211	356,506	356,506	375,561	375,561
707 Wages-Temporary	0	161	936	12,500	10,000	10,920	10,920
715 Employers FICA	23,805	25,153	26,375	28,229	28,229	29,493	29,493
719 Health Insurance	49,499	47,172	36,238	38,099	38,099	42,563	42,563
719.678 RX Drug Insurance	1,713	12,611	11,984	13,877	13,877	8,781	8,781
719.679 Health Insurance Deductible	0	0	10,127	12,909	12,909	0	0
722 Pension-General	13,821	18,118	19,065	21,391	21,391	26,853	26,853
724 Unemployment	1,262	773	855	1,026	1,026	678	678
724.001 Workers Compensation	442	470	496	520	520	544	544
725 Other Fringe Benefits	4,664	3,409	3,462	5,566	5,566	5,664	5,664
	405,676	438,014	460,749	490,623	488,123	523,393	523,393
Material and Supplies:							
726 Office Supplies	4,321	3,626	5,651	6,000	6,000	6,000	6,000
737 Publications	10,902	11,524	10,812	12,000	12,000	12,000	12,000
	15,223	15,150	16,463	18,000	18,000	18,000	18,000
Contractual and Other:							
818 Contractual Services	18,134	7,115	15,023	15,000	10,000	10,000	10,000
826 Legal Fees	1,542	472	181	1,000	500	500	500
827 Witness Fees	106	98	187	500	500	500	500
853 Telephone	2,508	2,398	1,573	2,600	1,600	1,600	1,600
861 Auto Allowance	4,800	4,800	4,800	4,800	4,800	4,800	4,800
873 Travel	217	101	573	1,000	600	600	600
934 Office Equipment Maintenance	275	404	364	1,000	1,000	1,500	1,500
958 Memberships & Dues	2,707	2,968	2,999	3,600	3,600	3,600	3,600
960 Education & Training	723	293	554	1,500	500	500	500
	31,012	18,649	26,254	31,000	23,100	23,600	23,600
City Attorney	451,911	471,813	503,466	539,623	529,223	564,993	564,993

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: City Clerk</i>				
<i>Fund-Activity: 101-215</i>				
010	Deputy City Clerk	1		64,741
303	Office Assistant I	2		70,032
CLRK	City Clerk	1		88,948
		<hr/>		
		4		223,721
		<hr/> <hr/>		
Less: Allocation To City Clerk-Elections 101-192: Permanent				-54,168
Allocation To Parking Assessment 586-586: Permanent				-10,776
				<hr/>
Activity Total				158,777
				<hr/> <hr/>

City of Jackson
City Clerk & City Clerk - Elections
Activity Personnel Chart



City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

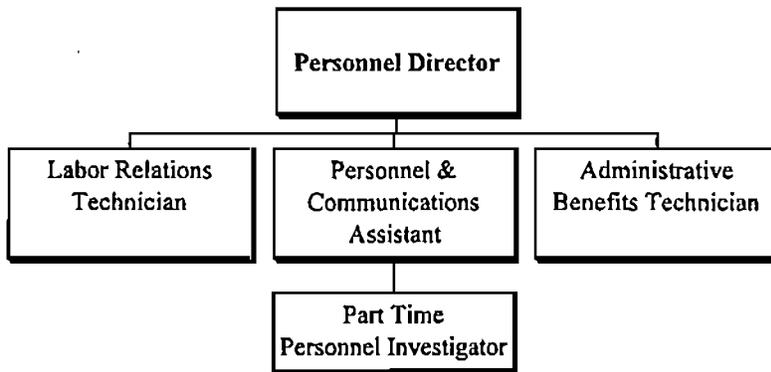
Fund 101 General Fund
Dept 215 City Clerk

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
702 Termination Pay	316	0	0	0	0	0	0
706 Salaries and Wages	125,525	137,409	145,906	148,753	148,753	158,777	158,777
707 Wages-Temporary	2,737	0	0	0	0	0	0
709 Overtime	468	866	342	0	0	0	0
715 Employers FICA	9,812	10,478	10,984	11,379	11,500	12,146	12,146
719 Health Insurance	7,269	1,950	4,417	7,520	11,234	12,287	12,287
719.678 RX Drug Insurance	166	1,188	1,171	1,307	2,761	2,006	2,006
719.679 Health Insurance Deductible	0	0	467	548	2,712	0	0
722 Pension-General	5,586	7,602	7,964	8,926	10,800	11,352	11,352
724 Unemployment	718	394	456	461	461	289	289
724.001 Workers Compensation	181	193	202	208	210	220	220
725 Other Fringe Benefits	1,713	1,819	2,337	2,622	2,622	3,002	3,002
	154,491	161,899	174,246	181,724	191,053	200,079	200,079
Material and Supplies:							
726 Office Supplies	7,446	4,071	6,004	6,500	6,500	6,500	6,500
737 Publications	456	465	445	400	450	450	450
	7,902	4,536	6,449	6,900	6,950	6,950	6,950
Contractual and Other:							
818 Contractual Services	2,539	4,156	3,407	6,000	4,000	4,000	4,000
853 Telephone	1,582	1,463	918	1,600	1,000	1,000	1,000
873 Travel	212	494	410	500	500	500	500
900 Printing & Publishing	9,730	7,564	9,770	7,000	7,000	7,000	7,000
934 Office Equipment Maintenance	330	367	367	600	600	600	600
958 Memberships & Dues	301	266	225	400	425	450	450
960 Education & Training	882	368	1,238	1,500	1,500	1,000	1,000
	15,576	14,678	16,335	17,600	15,025	14,550	14,550
Capital Outlay:							
983 Office Equipment	1,796	4,248	1,784	2,000	2,000	2,000	2,000
	1,796	4,248	1,784	2,000	2,000	2,000	2,000
City Clerk	179,765	185,361	198,814	208,224	215,028	223,579	223,579

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Personnel</i>				
<i>Fund-Activity: 101-226</i>				
005	Personnel & Communications Assistant	1		44,683
006	Admin. Benefits Technician	1		50,109
006	Labor Relations Technician	1		48,309
016	Personnel Director	1		90,593
PT	Part-Time Personnel Investigator		1	800
Activity Total		4	1	234,494

City of Jackson
Personnel
Activity Personnel Chart



City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 226 Personnel

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
702 Termination Pay	0	0	8,715	0	0	0	0
706 Salaries and Wages	202,374	211,139	211,860	227,227	223,400	233,694	233,694
707 Wages-Temporary	16	0	271	800	400	800	800
709 Overtime	2,208	2,416	4,149	2,000	2,000	2,000	2,000
715 Employers FICA	15,303	16,051	17,087	17,597	17,300	18,122	18,122
719 Health Insurance	48,593	42,472	35,998	35,736	30,000	29,874	29,874
719.678 RX Drug Insurance	1,387	9,746	9,514	9,140	8,000	6,016	6,016
719.679 Health Insurance Deductible	0	0	2,701	1,374	2,400	0	0
722 Pension-General	9,161	11,727	11,880	13,754	13,600	16,881	16,881
724 Unemployment	954	583	682	684	684	442	442
724.001 Workers Compensation	284	297	313	322	300	342	342
725 Other Fringe Benefits	1,794	1,144	2,804	4,085	4,000	4,125	4,125
	282,074	295,575	305,974	312,719	302,084	312,296	312,296
Material and Supplies:							
726 Office Supplies	7,074	5,200	6,656	7,000	6,650	6,600	6,600
737 Publications	4,141	5,184	5,560	5,800	6,100	6,200	6,200
755 Safety Supplies	1,344	1,174	2,225	1,500	1,550	1,500	1,500
	12,559	11,558	14,441	14,300	14,300	14,300	14,300
Contractual and Other:							
818 Contractual Services	16,386	0	3,937	5,000	60,000	14,200	14,200
853 Telephone	2,624	1,986	1,842	2,163	2,060	2,120	2,120
873 Travel	781	738	455	700	900	500	500
900 Printing & Publishing	1,974	654	1,102	1,500	1,800	1,000	1,000
934 Office Equipment Maintenance	88	0	485	300	300	300	300
946 Office Equipment Rental	2,111	1,935	928	2,000	0	0	0
958 Memberships & Dues	1,359	1,375	1,442	1,550	1,550	1,600	1,600
960 Education & Training	1,354	1,666	773	2,000	1,500	1,500	1,500
960.001 Training-City Wide	9,412	8,182	11,583	10,670	8,000	0	0
960.002 Training-New Recruitment	0	242	0	200	50	0	0
960.003 Training-MAPE Reimb.	874	4,820	5,086	3,000	5,000	3,000	3,000
960.004 City Wide Wellness Programs	1,671	1,372	0	2,500	1,600	0	0
	38,634	22,970	27,633	31,583	82,760	24,220	24,220
Personnel	333,267	330,103	348,048	358,602	399,144	350,816	350,816

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Purchasing</i>				
<i>Fund-Activity: 101-233</i>				
007	Purchasing Technician	1		50,109
	Activity Total	1		50,109

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

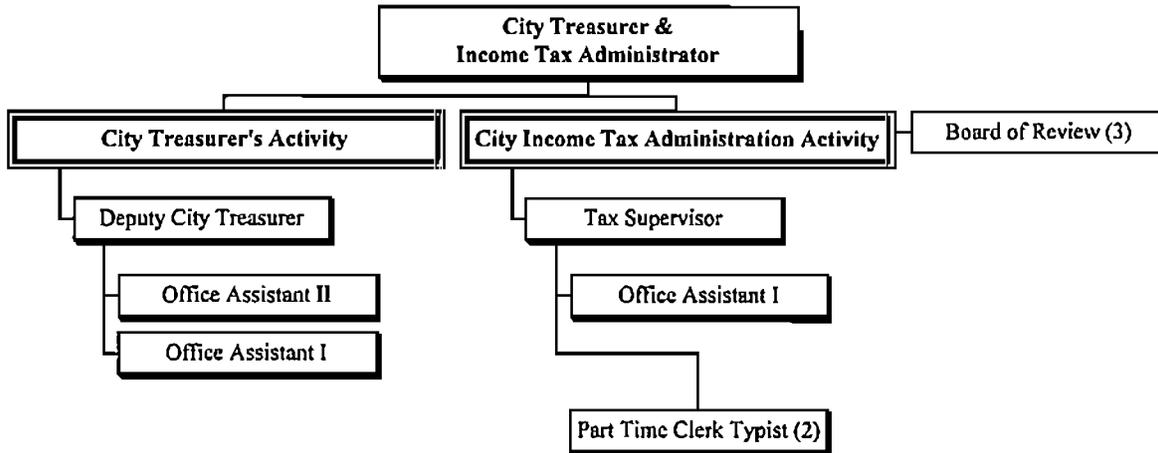
Fund 101 General Fund
Dept 233 Purchasing

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
702 Termination Pay	0	0	0	0	0	32,000	32,000
706 Salaries and Wages	105,781	108,875	112,239	115,591	115,591	50,109	50,109
707 Wages-Temporary	1,053	628	646	0	108	0	0
709 Overtime	0	0	0	0	0	0	0
715 Employers FICA	7,980	8,292	8,384	8,843	8,843	3,833	3,833
719 Health Insurance	24,639	21,281	21,156	20,046	20,046	12,542	12,542
719.678 RX Drug Insurance	625	4,268	4,268	4,697	4,697	2,610	2,610
719.679 Health Insurance Deductible	0	0	0	0	3,846	0	0
722 Pension-General	4,737	5,981	6,142	6,936	6,936	3,583	3,583
724 Unemployment	482	323	354	342	342	108	108
724.001 Workers Compensation	148	154	157	162	162	70	70
725 Other Fringe Benefits	249	-226	-38	2,056	2,056	979	979
	145,694	149,576	153,308	158,673	162,627	105,834	105,834
Material and Supplies:							
726 Office Supplies	3,506	4,858	2,436	5,000	4,000	2,500	2,500
737 Publications	154	190	156	500	200	200	200
	3,660	5,048	2,592	5,500	4,200	2,700	2,700
Contractual and Other:							
818 Contractual Services	0	1,044	469	500	500	500	500
853 Telephone	1,638	1,205	845	1,500	1,000	1,000	1,000
873 Travel	162	0	47	200	450	200	200
900 Printing & Publishing	391	449	1,267	400	400	400	400
934 Office Equipment Maintenance	400	0	0	400	400	400	400
946 Office Equipment Rental	5,072	-1,979	1,395	500	500	500	500
958 Memberships & Dues	810	1,130	725	1,000	1,000	1,000	1,000
960 Education & Training	473	50	0	500	800	500	500
	8,946	1,899	4,748	5,000	5,050	4,500	4,500
Purchasing	158,300	156,523	160,648	169,173	171,877	113,034	113,034

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: City Treasurer</i>				
<i>Fund-Activity: 101-253</i>				
010	Deputy City Treasurer	1		60,697
ELEC	City Treasurer	1		83,300
303	Office Assistant I	1		38,882
305	Office Assistant II	1		43,010
Activity Total		4		225,889

City of Jackson
City Treasurer & Income Tax Administrator
Activity Personnel Chart



City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

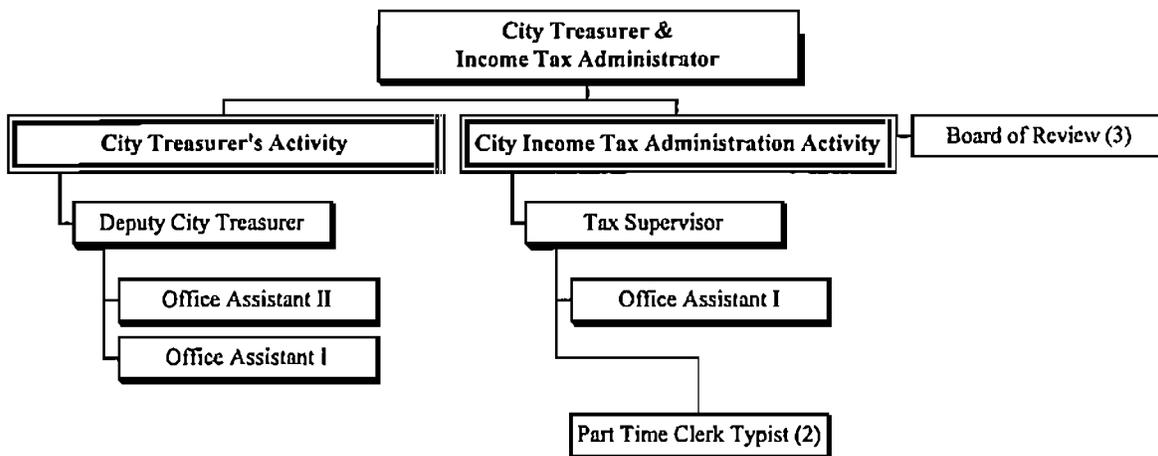
Fund 101 General Fund
Dept 253 City Treasurer

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
706 Salaries and Wages	194,910	200,845	209,409	220,580	220,580	225,889	225,889
707 Wages-Temporary	2,020	0	0	0	0	0	0
715 Employers FICA	15,113	15,600	16,198	16,875	16,875	17,283	17,283
719 Health Insurance	50,485	42,842	39,292	39,726	35,717	35,148	35,148
719.678 RX Drug Insurance	1,459	10,105	11,438	12,552	7,182	7,545	7,545
719.679 Health Insurance Deductible	0	0	6,720	7,690	0	0	0
722 Pension-General	8,726	11,032	11,452	13,235	13,235	16,151	16,151
724 Unemployment	739	438	513	684	684	432	432
724.001 Workers Compensation	176	180	187	988	988	1,017	1,017
725 Other Fringe Benefits	694	1,210	1,146	3,845	3,845	4,276	4,276
	274,322	282,252	296,355	316,175	299,106	307,741	307,741
Material and Supplies:							
726 Office Supplies	5,525	4,970	4,189	4,790	4,790	4,790	4,790
737 Publications	125	400	640	670	670	700	700
	5,650	5,370	4,829	5,460	5,460	5,490	5,490
Contractual and Other:							
818 Contractual Service	1,916	1,454	1,415	2,000	2,000	2,000	2,000
853 Telephone	3,335	3,111	1,763	3,000	3,000	3,000	3,000
861. Auto	4,800	4,800	4,800	4,800	4,800	4,800	4,800
873 Travel	49	27	0	450	450	450	450
934 Office Equipment Maintenance	727	4,247	592	2,150	2,150	2,150	2,150
935 Software Maintenance	0	0	3,615	3,600	3,600	3,700	3,700
958 Memberships & Dues	105	245	260	285	285	285	285
960 Education & Training	127	46	145	0	0	0	0
	11,059	13,930	12,590	16,285	16,285	16,385	16,385
Capital Outlay:							
983 Office Equipment	0	0	367	3,200	3,200	3,200	3,200
984 Software - BS&A Upgrade	3,543	0	400	0	0	0	0
	3,543	0	767	3,200	3,200	3,200	3,200
City Treasurer	294,574	301,552	314,541	341,120	324,051	332,816	332,816

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: City Income Tax Administration</i>				
<i>Fund-Activity: 101-254</i>				
008	Tax Supervisor	1		56,705
303	Office Assistant I	1		38,882
PT	Part-Time Clerk-Typist		2	27,000
PT	Board of Review		3	750
Activity Total		2	5	123,337

City of Jackson
City Treasurer & Income Tax Administrator
Activity Personnel Chart



City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

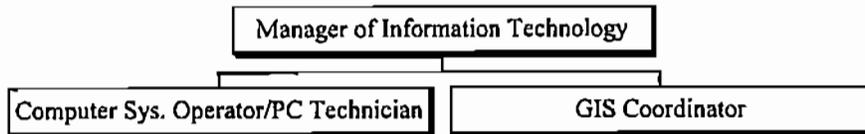
Fund 101 General Fund
Dept 254 City Income Tax Administration

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
706 Salaries and Wages	110,415	116,240	118,728	136,945	136,945	95,587	95,587
707 Wages-Temporary	26,900	21,645	29,261	23,750	23,750	27,750	27,750
715 Employers FICA	10,587	10,385	11,021	12,293	12,293	9,436	9,436
719 Health Insurance	35,860	32,409	25,327	25,971	25,971	24,060	24,060
719.678 RX Drug Insurance	1,126	8,205	8,205	9,814	9,814	5,220	5,220
719.679 Health Insurance Deductible	0	0	6,720	9,064	9,064	0	0
722 Pension-General	5,406	6,931	7,174	8,217	8,217	6,835	6,835
724 Unemployment	1,029	494	613	684	684	432	432
724.001 Workers Compensation	136	108	93	225	225	168	168
725 Other Fringe Benefits	753	519	733	2,658	2,658	2,033	2,033
	192,212	196,936	207,875	229,621	229,621	171,521	171,521
Material and Supplies:							
726 Office Supplies	25,501	27,428	21,067	33,825	33,825	33,825	33,825
737 Publications	542	0	429	1,850	1,850	1,850	1,850
	26,043	27,428	21,496	35,675	35,675	35,675	35,675
Contractual and Other:							
853 Telephone	646	487	281	1,400	1,400	1,400	1,400
873 Travel	102	70	0	400	400	400	400
934 Office Equipment Maintenance	330	367	367	1,320	1,320	1,320	1,320
935 Software Maintenance	6,563	6,563	6,563	6,700	6,700	6,700	6,700
960 Education & Training	0	0	0	1,700	1,700	1,700	1,700
	7,641	7,487	7,211	11,520	11,520	11,520	11,520
Capital Outlay:							
983 Office Equipment	218	4,242	367	3,200	3,200	3,200	3,200
984 Software Purchase	0	0	0	0	0	0	0
	218	4,242	367	3,200	3,200	3,200	3,200
City Income Tax Administration	226,114	236,093	236,949	280,016	280,016	221,916	221,916

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Management Information Services</i>				
<i>Fund-Activity: 101-258</i>				
010	GIS Coordinator	1		55,251
013	Manager of Information Technology	1		73,557
306	Computer Sys. Oper./PC Tech.	1		41,498
		3		170,306
Add: Allocation of Acct./Acting IS Coord. from 101-201 Finance (Acting pay)				8,966
Activity Total				179,272

City of Jackson
Management Information Services
Activity Personnel Chart



City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 258 Management Information Services

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
702 Termination Pay	0	0	0	0	0	0	0
706 Salaries and Wages	79,392	101,063	130,041	169,647	169,416	179,272	179,272
707 Wages-Temporary	19	0	0	0	0	0	0
709 Overtime	20,072	0	324	0	0	0	0
715 Employers FICA	7,564	7,607	9,739	12,974	12,776	13,715	13,715
719 Health Insurance	11,897	17,982	16,332	26,635	29,879	29,762	29,762
719.678 RX Drug Insurance	574	4,122	4,109	8,521	7,381	6,438	6,438
719.679 Health Insurance Deductible	0	0	2,080	5,219	5,016	0	0
722 Pension-General	4,477	5,475	7,018	10,176	11,948	12,817	12,817
724 Unemployment	505	309	533	533	336	336	336
724.001 Workers Compensation	130	140	178	237	236	251	251
725 Other Fringe Benefits	835	1,337	1,658	3,030	2,650	3,348	3,348
	125,465	138,035	172,012	236,972	239,638	245,939	245,939
Material and Supplies:							
726 Office Supplies	592	756	1,306	1,236	1,236	1,196	1,196
726.001 Data Processing Supplies	9,472	6,796	5,929	2,700	2,700	2,700	2,700
737 Publications	82	0	0	0	0	0	0
	10,146	7,552	7,235	3,936	3,936	3,896	3,896
Contractual and Other:							
818 Contractual Services	29,640	38,477	31,438	33,050	32,633	29,050	29,050
818.028 Contractual Services-GIS	0	0	67,557	15,000	14,952	12,000	12,000
818.042 Cont Serv.-Fiber Optics Cable	1,865	0	0	0	0	0	0
853 Telephone	731	7,265	15,698	5,820	6,487	9,060	9,060
873 Travel	4,428	1,028	630	1,320	1,320	1,320	1,320
934 Office Equipment Maintenance	41,222	5,166	4,428	3,321	3,321	1,660	1,660
935 Software Maintenance	0	36,425	31,407	35,365	32,476	4,910	4,910
960 Education & Training	3,800	8,795	0	3,000	3,000	3,000	3,000
	81,686	97,156	151,158	96,876	94,189	61,000	61,000
Capital Outlay:							
977 Equipment	19,135	7,169	4,860	6,500	6,500	0	0
984 Software Purchase	30,950	2,298	0	0	0	35,354	35,354
	50,085	9,467	4,860	6,500	6,500	35,354	35,354
Management Information Services	267,382	252,210	335,265	344,284	344,263	346,189	346,189

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: City Hall & Grounds</i>				
<i>Fund-Activity: 101-265</i>				
308	Building Maintenance Supervisor	1		53,117
PT	Part-Time Maintenance		4	22,904
Activity Total		1	4	76,021
Less: Allocation To City Clerk-Elections 101-192: Maintenance Crew Leader				-5,868
				70,153

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

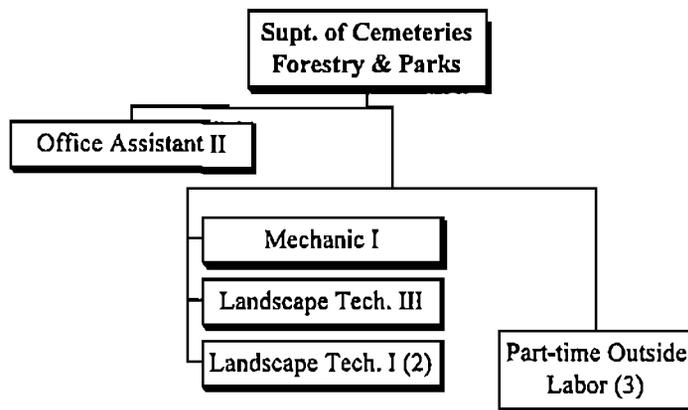
Fund 101 General Fund
Dept 265 City Hall & Grounds

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
706 Salaries and Wages	47,460	46,512	49,648	43,366	43,366	47,249	47,249
707 Wages-Temporary	17,878	19,579	21,219	22,391	22,391	22,904	22,904
709 Overtime	23,504	8,730	9,553	4,000	4,500	4,500	4,500
715 Employers FICA	6,819	5,721	6,142	5,336	5,374	5,810	5,810
719 Health Insurance	9,911	9,183	9,081	9,036	9,036	9,774	9,774
719.678 RX Drug Insurance	287	2,053	2,030	2,117	2,117	2,139	2,139
719.679 Health Insurance Deductible	0	0	0	0	0	0	0
722 Pension-General	3,165	3,053	3,248	2,842	2,872	3,793	3,793
724 Unemployment	569	550	493	553	553	358	358
724.001 Workers Compensation	1,926	1,719	1,838	1,681	1,693	1,831	1,831
725 Other Fringe Benefits	344	323	350	964	964	944	944
	111,863	97,423	103,602	92,286	92,866	99,302	99,302
Material and Supplies:							
751 Gasoline	2,121	2,202	3,635	2,561	2,561	2,561	2,561
758 Laundry	2,501	3,053	1,977	4,214	4,214	4,214	4,214
776 Custodial Supplies	17,192	11,457	10,829	11,500	11,500	11,500	11,500
	21,814	16,712	16,441	18,275	18,275	18,275	18,275
Contractual and Other:							
818 Contractual Services	41,734	37,326	39,008	44,000	44,000	44,000	44,000
818.265 Contractual Services-City Hall	0	0	19,266	19,266	19,874	20,670	20,670
853 Telephone	4,897	5,596	5,933	5,850	5,850	5,850	5,850
880 Community Promotion	0	45	0	100	100	100	100
914 Insurance	7,484	7,974	7,481	7,481	7,520	7,520	7,520
920 Utilities	103,325	97,766	102,233	105,000	105,000	105,000	105,000
931 Building Maintenance	26,821	39,355	48,359	30,000	30,000	33,000	33,000
933 Equipment Maintenance	0	0	25	0	5,034	5,000	5,000
934 Office Equipment Maintenance	801	0	0	0	0	0	0
939 Vehicle Maintenance	2,338	70	4,043	1,000	500	1,000	1,000
960 Education & Training	42	100	0	0	0	0	0
	187,442	188,232	226,348	212,697	217,878	222,140	222,140
City Hall & Grounds	321,119	302,367	346,391	323,258	329,019	339,717	339,717

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Cemeteries</i>				
<i>Fund-Activity: 101-276</i>				
014	Supt. of Cemeteries, Forestry & Parks	1		77,966
304	Landscape Technician I	2		65,618
305	Office Assistant II	1		43,180
306	Landscape Technician III	1		45,539
306	Mechanic I	1		45,539
PT	Part Time Laborer		3	20,480
		6	3	298,322
Less: Allocation of 1/2 Supt. of Cemeteries, Forestry & Parks to 101-690				-38,983
Allocation of 1/2 Office Assistant II to 101-690				-21,590
Activity Total				237,749

City of Jackson
Cemeteries
Activity Personnel Chart



City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 276 Cemeteries

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
702 Termination Pay	0	0	4,232	0	0	0	0
706 Salaries and Wages	179,754	161,943	148,846	204,059	204,059	217,269	217,269
707 Wages-Temporary	43,509	37,528	47,156	20,480	20,480	20,480	20,480
709 Overtime	10,053	9,497	6,299	9,000	9,000	9,000	9,000
715 Employers FICA	16,656	15,536	14,653	19,282	19,282	18,189	18,189
719 Health Insurance	56,733	53,651	40,473	50,983	50,983	40,203	40,203
719.678 RX Drug Insurance	1,151	11,949	10,283	15,849	15,849	8,496	8,496
719.679 Health Insurance Deductible	0	0	4,388	8,859	8,859	0	0
722 Pension-General	8,405	9,290	7,797	12,243	14,590	15,536	15,536
724 Unemployment	1,835	1,337	1,281	1,245	1,245	786	786
724.001 Workers Compensation	4,075	4,146	3,883	4,590	4,590	4,875	4,875
725 Other Fringe Benefits	-44	22	-725	4,165	4,165	5,474	5,474
	322,127	304,899	288,566	350,755	353,102	340,308	340,308
Material and Supplies:							
726 Office Supplies	386	696	2,293	800	800	800	800
740 Operating Supplies	1,347	2,223	1,189	2,500	2,500	2,500	2,500
751 Gasoline	22,296	30,890	37,913	24,750	24,750	29,750	29,750
755 Safety Supplies	1,116	206	83	1,300	1,300	1,325	1,325
756 Miscellaneous Supplies	1,446	1,507	1,536	1,500	1,500	1,500	1,500
758 Laundry	3,134	1,383	1,748	2,030	2,030	2,030	2,030
759 Small Tools	3,291	3,051	6,079	2,000	2,000	2,000	2,000
776 Custodial Supplies	3,856	2,537	5,933	1,500	1,500	1,500	1,500
778 Equipment Maint. Supplies	22,885	16,148	26,815	20,000	20,000	20,000	20,000
782 Materials	2,167	2,763	2,941	3,900	3,900	3,500	3,500
783 Seed And Sod	624	3,691	6,000	3,000	3,000	3,000	3,000
	62,548	65,095	92,530	63,280	63,280	67,905	67,905
Contractual and Other:							
818 Contractual Services	12,929	12,797	39,921	29,166	29,166	24,600	24,600
818.025 Contractual Services-DPW	35	0	0	0	0	0	0
853 Telephone	2,472	2,747	1,974	3,360	3,360	3,360	3,360
873 Travel	120	76	81	50	50	100	100
900 Printing & Publishing	306	0	30	500	500	500	500
902 Advertising	76	234	229	600	600	600	600
920 Utilities	15,258	16,766	16,892	17,800	17,800	17,800	17,800
931 Building Maintenance	2,634	6,107	2,521	4,000	4,000	4,000	4,000
933 Equipment Maintenance	9,248	7,400	5,694	7,000	7,000	7,000	7,000
934 Office Equipment Maintenance	0	0	0	250	250	250	250
938 Grounds Maintenance	5,059	5,905	2,937	3,000	3,000	3,000	3,000
958 Memberships & Dues	70	35	106	35	35	100	100
960 Education & Training	248	40	298	500	500	500	500
	48,455	52,107	70,683	66,261	66,261	61,810	61,810
Capital Outlay:							
982 Machinery & Equipment	2,917	1,472	5,079	7,500	7,500	11,500	11,500
	2,917	1,472	5,079	7,500	7,500	11,500	11,500
Cemeteries	436,047	423,573	456,858	487,796	490,143	481,523	481,523

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 299 Unallocated

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
706 Salaries-Retirees Health Stipend	0	0	46,940	46,000	50,280	50,280	50,280
706.002 Employee Leave Expense	0	-154,883	0	0	0	0	0
715 Employers FICA (Retirees)	0	0	3,228	3,520	3,846	3,846	3,846
	<u>0</u>	<u>-154,883</u>	<u>50,168</u>	<u>49,520</u>	<u>54,126</u>	<u>54,126</u>	<u>54,126</u>
Materials and Supplies:							
730 Postage	90,924	95,476	97,840	95,000	95,000	95,000	95,000
	<u>90,924</u>	<u>95,476</u>	<u>97,840</u>	<u>95,000</u>	<u>95,000</u>	<u>95,000</u>	<u>95,000</u>
Contractual and Other:							
719.001 Health Insurance-Retirees	188,402	259,861	118,978	130,000	147,500	155,000	155,000
722.003 Pension - General-Other	65,342	68,609	72,040	0	0	0	0
808 Audit Fees	34,832	27,305	27,863	28,600	30,950	27,100	27,100
818 Contractual Services	8,165	5,800	5,950	8,400	24,050	8,400	8,400
818.033 Cont. Serv.-Train Depot Study	27,022	1,986	0	0	0	0	0
819.035 Cont. Serv.-Cool Cities Grant	0	100,000	0	0	0	0	0
818.045 Cont. Serv.-Airport Landfill	5,354	16,460	9,806	0	0	0	0
818.046 Cont. Serv.-Ret. Drug Subsidy	3,500	2,000	0	0	0	0	0
818.053 Cont. Serv.-Michigan Theater	0	25,000	0	0	0	0	0
818.299 Cont. Serv.-United Way (FIA)	46,062	75,787	21,805	0	0	0	0
853 Telephone	1,027	64	0	0	0	0	0
880 Comm. Promotion	38,030	26,192	48,665	45,000	55,000	45,000	45,000
914 Insurance	70,804	71,286	75,209	75,209	66,616	66,616	66,616
914.001 Insurance-Ded. Portion	366	0	7,140	5,000	5,000	5,000	5,000
956.001 Contingency	0	0	0	917	0	6,100	6,100
959 Property Taxes	1,413	1,307	1,137	1,171	0	0	0
962 Uncollectible Accounts	28,221	260,907	4,854	50,000	50,000	50,000	50,000
963 Miscellaneous	1,883	2,896	3,572	3,000	3,000	3,000	3,000
	<u>520,423</u>	<u>945,460</u>	<u>397,019</u>	<u>347,297</u>	<u>382,116</u>	<u>366,216</u>	<u>366,216</u>
Unallocated	<u>611,347</u>	<u>886,053</u>	<u>545,027</u>	<u>491,817</u>	<u>531,242</u>	<u>515,342</u>	<u>515,342</u>

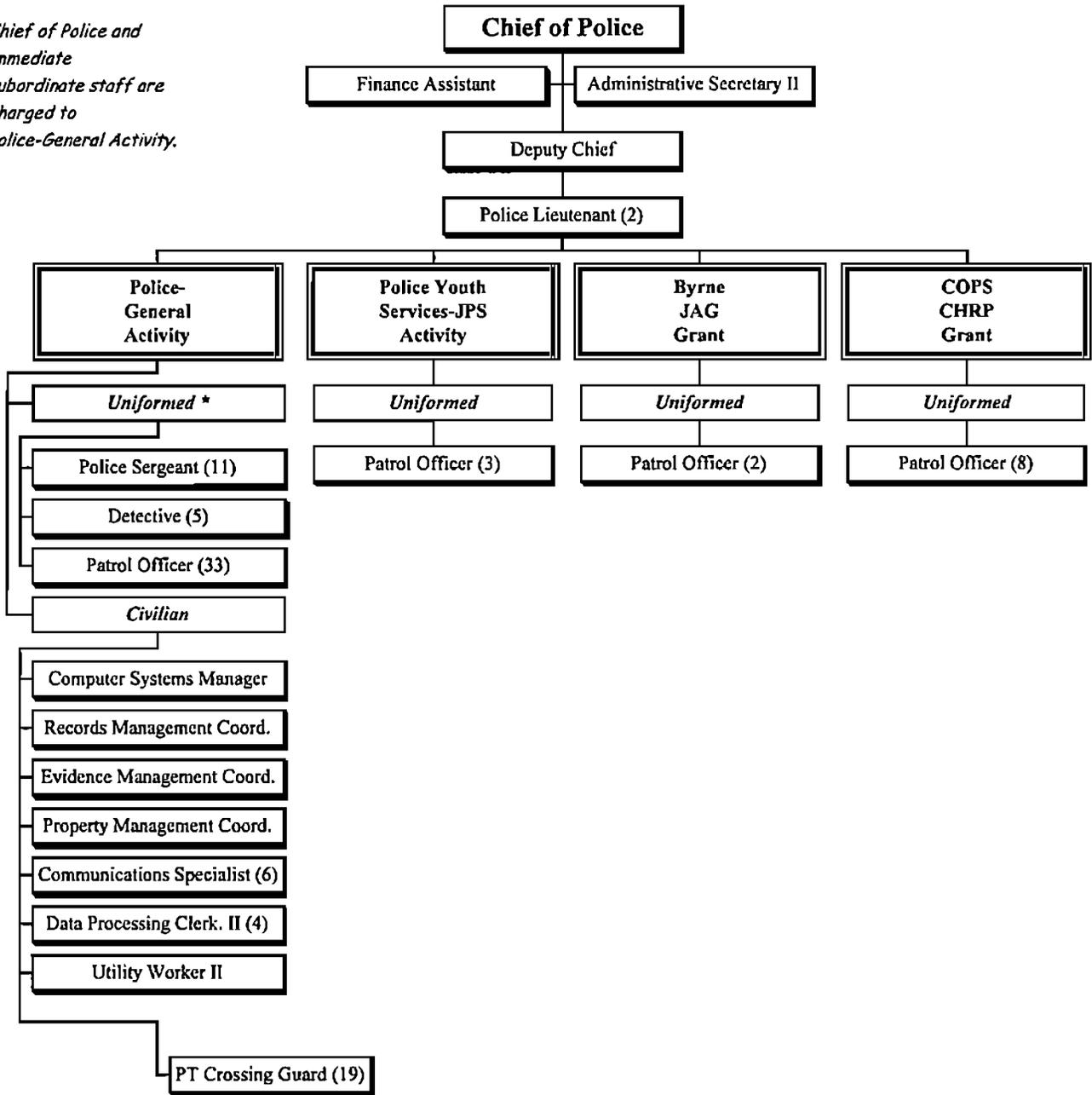


City of Jackson
Fiscal Year 2009/10 Adopted Budget
General Fund
Police Department Summary

Activity #	Activity Name	Proposed Budget
101-301	Police Department (General)	\$ 8,433,711
101-303	Police Youth Services - J.P.S.	320,763
101-313	Consortium Training	26,313
101-314	In-Service Training	<u>10,217</u>
General Fund Total - Police Department		<u>\$ 8,791,004</u>

City of Jackson Police Department Activity Personnel Chart

Chief of Police and immediate subordinate staff are charged to Police-General Activity.



City of Jackson
Fiscal Year 2009/10 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Police Department</i>				
<i>Fund-Activity: 101-301</i>				
006	Administrative Secretary II	1		47,301
006	Evidence Management Coordinator	1		47,301
006	Property Mgt. Coordinator	1		47,301
007	Finance Assistant	1		50,109
009	Records Management Coordinator	1		56,922
010	Computer Systems Manager	1		60,931
016	Deputy Chief	1		84,166
020	Police Chief	1		100,245
082	Patrol Officer	33		1,906,596
084	Detective	5		325,468
085	Police Sergeant	11		780,389
087	Police Lieutenant	2		154,850
303	Data Processing Clerk II	4		148,726
303	Communication Specialists	6		217,331
304	Utility Worker II	1		40,860
PT	Part-Time School Crossing Guard		19	77,057
Activity Total		70	19	4,145,553

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 301 Police Department

Account Description	2005/06	2006/07	2007/08	2008/09	2008/09	2009/10	2009/10
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Personal Services:							
702 Termination Pay	13,573	94,999	12,362	0	4,706	0	0
706 Salaries and Wages	4,247,367	4,109,837	4,083,250	4,432,563	4,350,137	4,068,496	4,068,496
707 Wages-Temporary	120,597	104,795	98,019	126,995	106,795	77,057	77,057
709 Overtime	265,269	258,408	275,114	272,951	245,897	260,123	260,123
715 Employers FICA	119,703	116,109	116,883	125,551	120,184	113,545	113,545
719 Health Insurance	810,615	656,748	559,050	627,782	691,135	636,443	636,443
719.678 RX Drug Insurance	24,216	156,712	156,815	203,521	172,563	134,361	134,361
719.679 Health Insurance Deductible	0	0	79,442	116,122	81,089	28,917	28,917
722 Pension-General	36,389	40,636	40,233	44,686	51,713	53,020	53,020
722.733 Pension-Police/Fire 345	1,605,478	1,742,803	1,835,152	1,795,943	1,795,943	1,848,257	1,848,257
724 Unemployment	23,193	13,904	15,787	17,955	9,240	8,532	8,532
724.001 Workers Compensation	58,978	58,888	57,347	62,880	61,472	56,713	56,713
725 Other Fringe Benefits	33,840	31,674	31,382	43,359	28,044	47,959	47,959
	7,359,218	7,385,513	7,360,836	7,870,308	7,718,918	7,333,423	7,333,423
Material and Supplies:							
726 Office Supplies	21,326	17,214	25,303	25,974	20,574	24,146	24,146
726.001 Data Processing Supplies	8,077	10,631	11,325	9,990	7,460	7,551	7,551
730 Postage	619	535	224	200	330	250	250
737 Publications	4,594	2,014	4,282	4,379	3,979	1,774	1,774
741 Ammunition	1,790	15,106	10,465	15,606	12,906	11,096	11,096
744 Uniform Allowance	29,662	30,307	33,570	38,739	40,399	41,449	41,449
751 Gasoline	109,560	108,007	149,028	138,300	108,300	130,200	130,200
756 Miscellaneous Supplies	17,394	10,396	9,438	11,180	7,180	8,361	8,361
757 Photography Supplies	7,340	6,679	7,066	10,670	10,330	10,250	10,250
758 Laundry	1,163	1,157	1,159	1,248	1,157	819	819
760 Medical Supplies	1,014	659	768	672	800	617	617
761 Tracking Narc. Dog - Supplies	1,087	2,277	1,700	2,700	2,450	2,520	2,520
776 Custodial Supplies	3,740	3,490	4,441	4,237	3,937	7,127	7,127
778 Equipment Maint. Supplies	35,751	32,513	52,682	30,587	23,587	20,584	20,584
	243,117	240,985	311,451	294,482	243,389	266,744	266,744
Contractual and Other:							
817 Consultant Services	9,025	37,833	21,261	9,212	10,799	16,250	16,250
818 Contractual Services	7,425	8,864	6,000	7,500	8,100	7,500	7,500
820 Special Investigations	9,125	12,077	6,486	5,000	6,385	5,200	5,200
823 Medical Services	5,496	9,148	5,221	6,553	7,253	6,366	6,366
853 Telephone	54,104	65,264	72,714	66,304	73,414	63,272	63,272
861 Auto Allowance	0	0	2,600	4,800	4,800	4,800	4,800
873 Travel	15,500	8,749	8,116	7,115	7,115	7,086	7,086
900 Printing & Publishing	9,932	12,341	13,910	11,803	8,903	12,094	12,094
914 Insurance	124,872	128,536	130,822	130,822	121,762	121,762	121,762
914.001 Insurance-Ded. Portion	0	6,804	0	10,000	6,711	10,000	10,000
919.001 Physical Agility Testing	35,885	37,463	36,371	42,133	42,463	45,896	45,896
919.002 Residency Incentive	2,000	1,000	0	0	0	0	0
920 Utilities	49,197	49,675	51,306	54,029	54,029	53,872	53,872
931 Building Maintenance	28,159	18,583	30,402	25,444	23,444	31,422	31,422

- Continued

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

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

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Contractual and Other:(Cont'd.)							
933 Equipment Maintenance	38,069	34,845	34,518	43,312	31,312	34,406	34,406
934 Office Equipment Maintenance	74,644	52,070	54,303	91,005	100,815	73,802	73,802
939 Vehicle Maintenance	88,620	85,727	88,988	89,700	93,000	94,389	94,389
942 Building Rental/Lease	5,419	5,419	5,419	5,460	5,420	5,460	5,460
946 Office Equipment Rental	36,320	34,454	84,180	61,552	63,852	87,533	87,533
947. Vehicle Rental/Lease	16,391	0	0	0	0	0	0
958 Memberships & Dues	2,638	2,238	1,989	2,523	1,973	2,361	2,361
960 Education & Training	41,621	16,816	45,779	29,200	33,300	15,831	15,831
963 Miscellaneous	-292	-1,114	599	0	0	0	0
969 Contribution to JED	29,609	31,089	32,644	34,276	34,276	35,990	35,990
	683,759	657,881	733,628	737,743	739,126	735,292	735,292
Capital Outlay:							
976 Building Additions	23,877	42,349	0	0	0	0	0
982 Machinery & Equipment	0	0	5,660	0	0	0	0
983 Office Equipment	7,250	43,874	0	0	17,046	0	0
984 Software	0	0	0	15,390	0	0	0
985 Vehicles	71,333	79,168	81,324	82,000	81,444	78,000	78,000
986 Radio Equipment	0	0	0	0	0	20,252	20,252
	102,460	165,391	86,984	97,390	98,490	98,252	98,252
Police Department	8,388,554	8,449,770	8,492,899	8,999,923	8,799,923	8,433,711	8,433,711

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 303 Police Youth Services-JPS

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
702 Termination Pay	0	1,604	0	0	0	0	0
706 Salaries and Wages	156,737	133,311	163,683	169,239	170,076	174,315	174,315
709 Overtime	6,720	7,725	9,426	13,908	13,558	10,709	10,709
715 Employer's FICA	2,286	2,131	2,464	2,687	2,687	2,715	2,715
719 Health Insurance	28,511	23,645	28,704	31,803	31,803	34,554	34,554
719.678 RX Drug Insurance	934	6,330	6,187	7,452	8,242	7,830	7,830
719.679 Health Insurance Deductible	0	0	134	0	1,923	0	0
722.733 Pension-Police/Fire 345	67,223	69,769	84,754	81,766	81,766	82,682	82,682
724 Unemployment	716	437	513	513	324	324	324
724.001 Workers Compensation	2,371	2,201	2,540	2,711	2,769	2,755	2,755
725 Other Fringe Benefits	1,067	1,831	1,871	2,678	0	2,689	2,689
	<u>266,565</u>	<u>248,984</u>	<u>300,276</u>	<u>312,757</u>	<u>313,148</u>	<u>318,573</u>	<u>318,573</u>
Contractual and Other:							
919.001 Physical Agility Testing	1,217	1,703	1,946	2,190	1,824	2,190	2,190
	<u>1,217</u>	<u>1,703</u>	<u>1,946</u>	<u>2,190</u>	<u>1,824</u>	<u>2,190</u>	<u>2,190</u>
Police Youth Services-JPS	<u>267,782</u>	<u>250,687</u>	<u>302,222</u>	<u>314,947</u>	<u>314,972</u>	<u>320,763</u>	<u>320,763</u>

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Police Youth Services-JPS</i>				
<i>Fund-Activity: 101-303</i>				
082	Patrol Officer	3		174,315
	Activity Total	<u>3</u>		<u>174,315</u>

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 305 NFBP Grant
Sub. Act. 205 2004/05

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Capital Outlay:							
984 Software	36,597	0	0	0	0	0	0
	<u>36,597</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2004/05 NFBP Grant	<u><u>36,597</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

Fund 101 General Fund
Dept 305 NFBP Grant
Sub. Act. 206 2005/06

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Material and Supplies:							
817 Consultant Services	0	995	0	0	0	0	0
	<u>0</u>	<u>995</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Capital Outlay:							
982 Machinery & Equipment	0	14,010	0	0	0	0	0
	<u>0</u>	<u>14,010</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2004/05 NFBP Grant	<u><u>0</u></u>	<u><u>15,005</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 308 STEP Grant
Sub. Act. 206 2005/06

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
706 Salaries and Wages	25,971	0	0	0	0	0	0
715 Employers FICA	372	0	0	0	0	0	0
719 Health Insurance	6,140	0	0	0	0	0	0
724 Unemployment	228	0	0	0	0	0	0
724.001 Workers Compensation	390	0	0	0	0	0	0
725 Other Fringe Benefits	479	0	0	0	0	0	0
	33,580	0	0	0	0	0	0
Contractual and Other:							
999.267 Contrib.- LLEBG Fund	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
2005/06 STEP Grant	33,580	0	0	0	0	0	0

Fund 101 General Fund
Dept 308 STEP Grant
Sub. Act. 207 2006/07

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
706 Salaries and Wages	0	17,076	0	0	0	0	0
715 Employers FICA	0	244	0	0	0	0	0
719 Health Insurance	0	4,108	0	0	0	0	0
724 Unemployment	0	96	0	0	0	0	0
724.001 Workers Compensation	0	255	0	0	0	0	0
725 Other Fringe Benefits	0	48	0	0	0	0	0
	0	21,827	0	0	0	0	0
Contractual and Other:							
999.267 Contrib.- LLEBG Fund	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
2006/07 STEP Grant	0	21,827	0	0	0	0	0

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 308 STEP Grant
Sub. Act. 208 2007/08

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
706 Salaries and Wages	0	0	16,126	0	0	0	0
715 Employers FICA	0	0	233	0	0	0	0
719 Health Insurance	0	0	3,993	0	0	0	0
724 Unemployment	0	0	89	0	0	0	0
724.001 Workers Compensation	0	0	242	0	0	0	0
725 Other Fringe Benefits	0	0	50	0	0	0	0
	0	0	20,733	0	0	0	0
Contractual and Other:							
999.267 Contrib.- LLEBG Fund	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
2007/08 STEP Grant	0	0	20,733	0	0	0	0

Fund 101 General Fund
Dept 308 STEP Grant
Sub. Act. 209 2008/09

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
706 Salaries and Wages	0	0	0	16,610	16,610	0	0
715 Employers FICA	0	0	0	241	241	0	0
719 Health Insurance	0	0	0	3,514	3,514	0	0
724 Unemployment	0	0	0	81	81	0	0
724.001 Workers Compensation	0	0	0	249	249	0	0
725 Other Fringe Benefits	0	0	0	38	38	0	0
	0	0	0	20,733	20,733	0	0
Contractual and Other:							
999.267 Contrib.- LLEBG Fund	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
2008/09 STEP Grant	0	0	0	20,733	20,733	0	0

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 311 JCCAE Grant
Sub. Act. 205 2004/05

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
709 Overtime	5,118	0	0	0	0	0	0
715 Employers FICA	74	0	0	0	0	0	0
724.001 Workers Compensation	51	0	0	0	0	0	0
	5,243	0	0	0	0	0	0
Contractual and Other:							
778. Equipment Maint. Supplies	3,504	0	0	0	0	0	0
	3,504	0	0	0	0	0	0
2004/05 JCCAE Grant	8,747	0	0	0	0	0	0

Fund 101 General Fund
Dept 311 JCCAE Grant
Sub. Act. 206 2005/06

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
709 Overtime	4,888	3,768	0	0	0	0	0
715 Employers FICA	71	55	0	0	0	0	0
724.001 Workers Compensation	49	38	0	0	0	0	0
	5,008	3,861	0	0	0	0	0
2005/06 JCCAE Grant	5,008	3,861	0	0	0	0	0

Fund 101 General Fund
Dept 311 JCCAE Grant
Sub. Act. 207 2006/07

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
709 Overtime	0	3,922	4,422	0	0	0	0
715 Employers FICA	0	57	64	0	0	0	0
724.001 Workers Compensation	0	58	66	0	0	0	0
	0	4,037	4,552	0	0	0	0
2006/07 JCCAE Grant	0	4,037	4,552	0	0	0	0

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 311 JCCAE Grant
Sub. Act. 208 2007/08

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
709 Overtime	0	0	3,754	0	3,324	0	0
715 Employers FICA	0	0	55	0	48	0	0
724.001 Workers Compensation	0	0	56	0	50	0	0
	<u>0</u>	<u>0</u>	<u>3,865</u>	<u>0</u>	<u>3,422</u>	<u>0</u>	<u>0</u>
Material and Supplies:							
756 Miscellaneous Supplies	0	0	0	0	3,640	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,640</u>	<u>0</u>	<u>0</u>
2007/08 JCCAE Grant	<u>0</u>	<u>0</u>	<u>3,865</u>	<u>0</u>	<u>7,062</u>	<u>0</u>	<u>0</u>

Fund 101 General Fund
Dept 311 JCCAE Grant
Sub. Act. 209 2008/09

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
709 Overtime	0	0	0	11,155	11,155	0	0
715 Employers FICA	0	0	0	162	162	0	0
724.001 Workers Compensation	0	0	0	112	112	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,429</u>	<u>11,429</u>	<u>0</u>	<u>0</u>
Material and Supplies:							
756 Miscellaneous Supplies	0	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2008/09 JCCAE Grant	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,429</u>	<u>11,429</u>	<u>0</u>	<u>0</u>

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 313 Consortium Training

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
706 Salaries and Wages	1,592	2,717	3,222	2,344	9,511	2,472	2,472
709 Overtime	0	0	246	0	2,184	1,527	1,527
715 Employers FICA	26	50	56	40	181	64	64
722 Pension-General	2	8	5	6	11	7	7
722.733 Pension-Police/Fire 345	0	0	0	0	0	0	0
724.001 Workers Compensation	23	38	49	34	162	51	51
	<u>1,643</u>	<u>2,813</u>	<u>3,578</u>	<u>2,424</u>	<u>12,049</u>	<u>4,121</u>	<u>4,121</u>
Material and Supplies:							
756 Miscellaneous Supplies	3,698	3,653	5,836	6,653	6,653	4,698	4,698
	<u>3,698</u>	<u>3,653</u>	<u>5,836</u>	<u>6,653</u>	<u>6,653</u>	<u>4,698</u>	<u>4,698</u>
Contractual and Other:							
818 Contractual Services	0	0	5,193	0	0	0	0
873 Travel	0	0	0	0	0	0	0
960 Education & Training	27,268	14,956	18,727	24,677	19,926	17,494	17,494
	<u>27,268</u>	<u>14,956</u>	<u>23,920</u>	<u>24,677</u>	<u>19,926</u>	<u>17,494</u>	<u>17,494</u>
Consortium Training	<u><u>32,609</u></u>	<u><u>21,422</u></u>	<u><u>33,334</u></u>	<u><u>33,754</u></u>	<u><u>38,628</u></u>	<u><u>26,313</u></u>	<u><u>26,313</u></u>

Fund 101 General Fund
Dept 314 In-Service Training

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Contractual and Other:							
873 Travel	0	0	0	0	0	0	0
960 Education & Training	15,854	15,274	15,772	15,450	17,954	10,217	10,217
	<u>15,854</u>	<u>15,274</u>	<u>15,772</u>	<u>15,450</u>	<u>17,954</u>	<u>10,217</u>	<u>10,217</u>
In-Service Training	<u><u>15,854</u></u>	<u><u>15,274</u></u>	<u><u>15,772</u></u>	<u><u>15,450</u></u>	<u><u>17,954</u></u>	<u><u>10,217</u></u>	<u><u>10,217</u></u>

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 315 MCOLES Training
Sub. Act. 000 Prior Years:

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Material and Supplies:							
756. Miscellaneous Supplies	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
Contractual and Other:							
960 Education & Training	8,850	11,162	0	0	0	0	0
	8,850	11,162	0	0	0	0	0
MCOLES Training	8,850	11,162	0	0	0	0	0

Fund 101 General Fund
Dept 315 MCOLES Training
Sub. Act. 208 2007/08

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
706 Salaries and Wages	0	0	5,316	0	0	0	0
715 Employers FICA	0	0	77	0	0	0	0
724.001 Workers Compensation	0	0	80	0	0	0	0
	0	0	5,473	0	0	0	0
Material and Supplies:							
744 Uniform Allowance	0	0	1,086	0	0	0	0
751 Gasoline	0	0	3,153	0	0	0	0
756 Miscellaneous Supplies	0	0	1,490	0	0	0	0
	0	0	5,729	0	0	0	0
Contractual and Other:							
818 Contractual Services	0	0	13,089	0	0	0	0
873 Travel	0	0	412	0	0	0	0
939 Vehicle Maintenance	0	0	41	0	0	0	0
960 Education & Training	0	0	9,872	0	0	0	0
	0	0	23,414	0	0	0	0
2007/08 MCOLES Training	0	0	34,616	0	0	0	0

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 315 MCOLES Training
Sub. Act. 209 2008/09

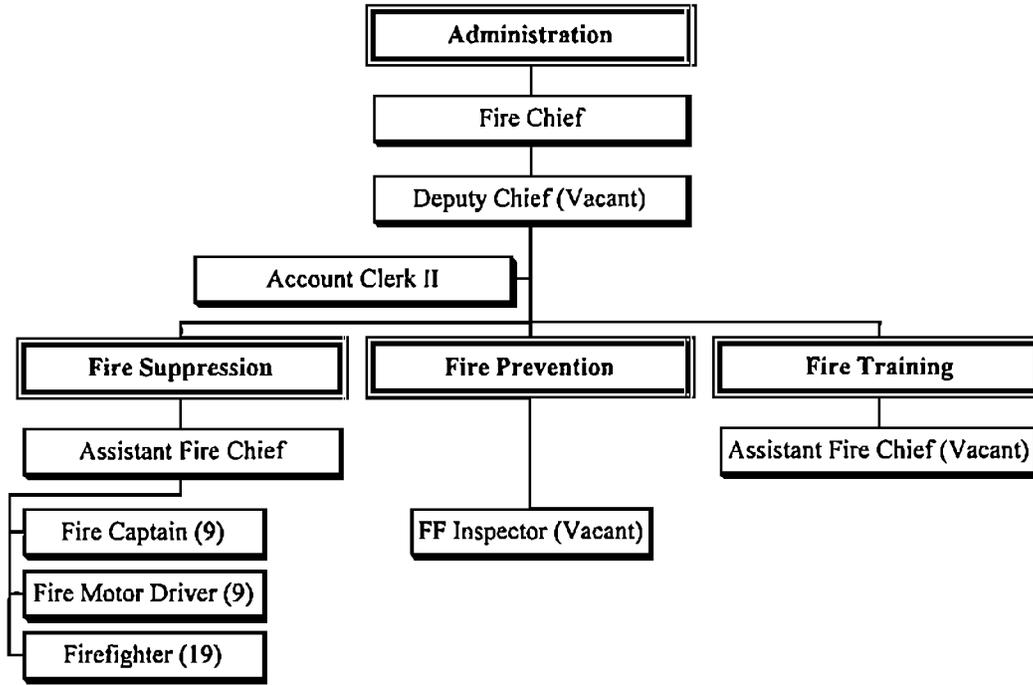
Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
706 Salaries and Wages	0	0	0	5,479	5,479	0	0
715 Employers FICA	0	0	0	79	79	0	0
724.001 Workers Compensation	0	0	0	82	82	0	0
	0	0	0	5,640	5,640	0	0
Material and Supplies:							
744 Uniform Allowance	0	0	0	444	444	0	0
751 Gasoline	0	0	0	5,292	5,292	0	0
756 Miscellaneous Supplies	0	0	0	745	745	0	0
	0	0	0	6,481	6,481	0	0
Contractual and Other:							
818 Contractual Services	0	0	0	12,000	12,000	0	0
873 Travel	0	0	0	609	609	0	0
939 Vehicle Maintenance	0	0	0	75	75	0	0
960 Education & Training	0	0	0	15,000	15,000	0	0
	0	0	0	27,684	27,684	0	0
2008/09 MCOLES Training	0	0	0	39,805	39,805	0	0



City of Jackson
Fiscal Year 2009/10 Adopted Budget
General Fund
Fire Department Summary

Activity #	Activity Name	Proposed Budget
101-337	Fire Administration	\$ 284,800
101-340	Fire Suppression	4,964,074
101-341	Fire Prevention	15,938
101-343	Fire Training	<u>87,887</u>
General Fund Total - Fire Department		<u>\$ 5,352,699</u>

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



City of Jackson
Fiscal Year 2009/10 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Fire Administration</i>				
<i>Fund-Activity: 101-337</i>				
015	Deputy Fire Chief	Vacant		-
019	Fire Chief	1		101,414
305	Account Clerk II	1		44,175
Activity Total		2		145,589

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 337 Fire Administration

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
702 Termination Pay	0	0	0	0	0	48,558	48,558
706 Salaries and Wages	165,173	171,564	178,150	185,316	185,316	145,589	145,589
709 Overtime	0	0	0	0	0	0	0
715 Employers FICA	6,989	7,311	7,658	8,147	8,147	4,884	4,884
719 Health Insurance	14,471	13,511	12,463	20,749	20,749	15,345	15,345
719.678 RX Drug Insurance	503	3,692	4,481	4,967	4,967	3,561	3,561
719.679 Health Insurance Deductible	0	0	3,360	0	0	0	0
722 Pension-General	3,341	4,318	4,558	5,270	4,270	3,191	3,191
722.733 Pension-Police/Fire 345	38,201	43,514	46,211	43,451	43,451	44,789	44,789
724 Unemployment	716	437	513	513	513	216	216
724.001 Workers Compensation	1,811	1,862	1,892	1,975	1,975	1,969	1,969
725 Other Fringe Benefits	2,256	1,584	1,912	3,060	3,060	2,340	2,340
	233,461	247,793	261,198	273,448	272,448	270,442	270,442
Material and Supplies:							
726 Office Supplies	1,477	1,028	845	1,400	1,000	1,000	1,000
737 Publications	599	857	573	600	600	625	625
744 Uniform Allowance	90	486	0	100	100	100	100
745 Program Supplies	0	0	0	400	0	0	0
750 Food	207	103	0	300	200	200	200
751 Gasoline	692	539	907	700	700	720	720
756 Miscellaneous Supplies	174	345	342	500	500	500	500
	3,239	3,358	2,667	4,000	3,100	3,145	3,145
Contractual and Other:							
801 Professional Services	1,984	3,860	1,923	2,000	4,000	3,000	3,000
818.661 Cont. Services-Motor Pool	0	0	0	500	500	500	500
853 Telephone	6,650	7,821	4,602	4,600	4,600	3,500	3,500
873 Travel	329	248	233	350	350	300	300
902 Advertising	117	177	0	450	550	100	100
914 Insurance	833	902	981	981	963	963	963
919.001 Physical Agility Testing	600	0	0	600	500	600	600
919.002 Residency Allowance	250	250	250	250	250	250	250
933 Equipment Maintenance	0	0	0	250	250	250	250
934 Office Equipment Maintenance	268	98	38	400	400	300	300
958 Memberships & Dues	955	705	725	750	715	750	750
960 Education & Training	191	555	242	200	212	200	200
963 Miscellaneous	899	390	870	900	700	500	500
	13,076	15,006	9,864	12,231	13,990	11,213	11,213
Capital Outlay:							
983 Office Equipment	0	1,607	0	0	0	0	0
985 Vehicles	0	0	0	0	0	0	0
	0	1,607	0	0	0	0	0
Fire Administration	249,776	267,764	273,729	289,679	289,538	284,800	284,800

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 340 Fire Suppression

Account Description		2005/06	2006/07	2007/08	2008/09	2008/09	2009/10	2009/10
		Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Personal Services:								
702	Termination Pay	0	32,235	54,297	167,719	67,850	78,617	78,617
706	Salaries and Wages	2,389,474	2,431,691	2,506,333	2,569,915	2,200,000	2,572,312	2,572,312
709	Overtime	115,499	121,623	107,286	70,000	90,000	73,600	73,600
715	Employers FICA	16,598	17,558	19,307	21,520	21,520	19,648	19,648
719	Health Insurance	482,014	408,947	322,551	359,757	359,757	374,245	374,245
719.678	RX Drug Insurance	15,155	104,690	98,823	108,784	108,784	79,773	79,773
719.679	Health Insurance Deductible	0	0	60,677	66,861	66,861	0	0
722.733	Pension-Police/Fire 345	1,062,154	1,202,249	1,280,671	1,230,066	1,230,066	1,280,803	1,280,803
724	Unemployment	9,776	6,012	7,073	7,011	7,011	4,104	4,104
724.001	Workers Compensation	46,671	48,200	49,016	52,417	52,417	49,677	49,677
725	Other Fringe Benefits	15,192	13,995	14,635	43,817	43,817	40,967	40,967
		4,152,533	4,387,200	4,520,669	4,697,867	4,248,083	4,573,746	4,573,746
Material and Supplies:								
726	Office Supplies	1,057	1,759	2,174	2,000	1,600	2,000	2,000
737	Publications	0	30	0	300	300	300	300
743	Chemicals	4,769	1,864	5,659	3,500	3,000	3,400	3,400
744	Uniform Allowance	13,727	13,134	15,719	13,900	13,900	13,800	13,800
745	Program Supplies	3,119	3,301	4,088	3,200	3,200	3,200	3,200
747	Protective Clothing	14,576	12,298	14,027	15,000	15,000	15,000	15,000
751	Gasoline	15,731	16,861	23,716	15,000	19,000	18,000	18,000
756	Miscellaneous Supplies	654	501	300	750	600	850	850
758	Laundry	119	0	0	300	0	300	300
759	Small Tools	0	59	0	0	0	0	0
760.001	Emergency Medical Supplies	7,614	7,088	6,142	7,500	7,500	6,500	6,500
776	Custodial Supplies	5,223	5,495	5,184	5,500	5,500	5,500	5,500
		66,589	62,390	77,009	66,950	69,600	68,850	68,850
Contractual and Other:								
801	Professional Services	24,232	8,478	14,749	7,600	7,600	7,500	7,500
818.340	Cont. Services-HAZMAT	0	14,902	0	0	0	0	0
818.661	Cont. Services-Motor Pool	99,497	91,954	61,289	80,000	60,000	60,000	60,000
853	Telephone	12,212	11,574	15,100	15,000	15,000	12,000	12,000
914	Insurance	38,756	41,951	45,604	45,604	44,678	44,678	44,678
915	Subsistence Pay	27,277	28,281	29,758	32,000	29,758	35,000	35,000
919.001	Physical Agility Testing	22,260	27,120	13,870	22,750	26,130	22,750	22,750
919.002	Residency Allowance	1,250	1,250	1,250	1,750	1,750	1,750	1,750
920	Utilities	52,367	55,310	55,595	55,000	55,000	48,000	48,000
931	Building Maintenance	34,202	22,448	52,315	38,100	38,100	38,000	38,000
932	Equipment Repairs	786	184	10	500	500	500	500
933	Equipment Maintenance	10,526	13,498	5,804	13,000	11,000	11,000	11,000
934	Office Equipment Maintenance	1,887	2,170	2,636	2,000	1,800	2,000	2,000
960	Education & Training	0	79	0	0	0	0	0
969	Contribution to JED	12,690	13,324	13,990	14,700	14,700	16,800	16,800
		337,942	332,523	311,970	328,004	306,016	299,978	299,978

- Continued

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

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

Account Description	2005/06	2006/07	2007/08	2008/09	2008/09	2009/10	2009/10
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Capital Outlay:							
979 Fire Equipment	8,955	1,318	7,019	14,500	4,500	14,500	14,500
979.001 Hazardous Mat. Equipment	0	0	663	3,000	2,000	3,000	3,000
985 Vehicles	101,469	0	0	0	0	0	0
986 Radio Equipment	3,444	2,850	10,701	8,800	3,800	4,000	4,000
	<u>113,868</u>	<u>4,168</u>	<u>18,383</u>	<u>26,300</u>	<u>10,300</u>	<u>21,500</u>	<u>21,500</u>
Fire Suppression	4,670,932	4,786,281	4,928,031	5,119,121	4,633,999	4,964,074	4,964,074

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Fire Suppression</i>				
<i>Fund-Activity: 101-340</i>				
50	Firefighter		19	1,202,911
52	Fire Motor Driver		9	627,185
55	Fire Captain		9	651,154
58	Assistant Fire Chief		1	91,062
	Activity Total		<u>38</u>	<u>2,572,312</u>

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 341 Fire Prevention

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
706 Salaries and Wages	0	0	0	52,104	46,000	0	0
715 Employers FICA	0	0	0	3,986	3,986	0	0
724 Unemployment	0	0	0	1,026	1,026	0	0
724.001 Workers Compensation	0	0	0	73	73	0	0
	0	0	0	57,189	51,085	0	0
Material and Supplies:							
726 Office Supplies	1,337	19	210	1,200	200	550	550
737 Publications	0	0	0	150	150	150	150
744 Uniform Allowance	0	0	0	350	400	0	0
745 Program Supplies	2,751	1,400	1,922	2,000	2,000	2,000	2,000
745.008 Program Supplies-Public Ed.	2,347	2,730	2,532	2,500	2,000	2,500	2,500
747.001 Protect.Clothing-Apprenticeship	0	0	0	12,000	8,000	0	0
751 Gasoline	0	0	0	700	0	800	800
756 Miscellaneous Supplies	0	0	0	400	400	400	400
757 Photography Supplies	216	127	156	175	175	175	175
	6,651	4,276	4,820	19,475	13,325	6,575	6,575
Contractual and Other:							
853 Telephone	3,492	4,228	2,609	2,500	2,000	2,500	2,500
873 Travel	0	244	51	700	700	1,200	1,200
914 Insurance	833	902	981	981	963	963	963
919.001 Physical Agility Testing	0	0	0	600	0	0	0
934 Office Equipment Maintenance	85	0	0	0	0	0	0
958 Memberships & Dues	30	0	0	200	200	700	700
960 Education & Training	1,400	2,445	0	2,500	2,400	4,000	4,000
	5,840	7,819	3,641	7,481	6,263	9,363	9,363
Capital Outlay:							
983 Office Equipment	0	0	1,658	0	0	0	0
985 Vehicles	0	0	0	0	0	0	0
	0	0	1,658	0	0	0	0
Fire Prevention	12,491	12,095	10,119	84,145	70,673	15,938	15,938

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 343 Fire Training

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
702 Termination Pay	0	0	0	0	37,171	0	0
706 Salaries and Wages	77,100	79,821	82,789	85,178	65,000	0	0
709 Overtime	5,438	6,798	5,733	4,000	4,000	0	0
715 Employers FICA	0	0	0	1,331	1,331	0	0
719 Health Insurance	13,111	11,247	10,626	10,601	10,601	0	0
719.678 RX Drug Insurance	331	2,257	2,257	2,484	2,484	0	0
719.679 Health Insurance Deductible	0	0	0	0	1,750	0	0
722.733 Pension-Police/Fire 345	34,936	40,441	43,184	40,490	40,490	0	0
724 Unemployment	239	146	171	171	171	0	0
724.001 Workers Compensation	1,528	1,585	1,626	1,725	1,725	0	0
725 Other Fringe Benefits	-398	-755	-929	1,235	1,235	0	0
	132,285	141,540	145,457	147,215	165,958	0	0
Material and Supplies:							
726 Office Supplies	322	24	229	600	300	600	600
737 Publications	24	0	0	150	150	150	150
744 Uniform Allowance	90	0	189	200	150	400	400
745 Program Supplies	0	0	0	6,500	3,000	6,500	6,500
745.343 PS Training - CLS	0	12,893	0	0	0	0	0
751 Gasoline	525	505	601	900	700	900	900
756 Miscellaneous Supplies	3	0	22	400	200	400	400
765 Tests & Supplies	0	13,775	1,786	32,000	18,000	28,000	28,000
	964	27,197	2,827	40,750	22,500	36,950	36,950
Contractual and Other:							
818.661 Cont. Services-Motor Pool	0	0	0	1,200	0	0	0
853 Telephone	1,705	1,864	1,270	1,300	1,300	1,300	1,300
873 Travel	674	729	753	700	700	1,400	1,400
914 Insurance	1,250	1,353	1,470	1,470	1,437	1,437	1,437
919.001 Physical Agility Testing	500	0	500	500	500	600	600
933 Equipment Maintenance	141	111	0	200	200	300	300
934 Office Equipment Maintenance	120	0	0	350	0	450	450
958 Memberships & Dues	195	190	195	200	250	350	350
960 Education & Training	34,270	38,356	35,895	39,600	39,600	39,600	39,600
960.005 Education & Training-YMCA	5,000	2,420	0	5,500	7,000	5,500	5,500
	43,855	45,023	40,083	51,020	50,987	50,937	50,937
Capital Outlay :							
983 Office Equipment	0	0	0	0	0	0	0
985 Vehicles	0	9,358	0	0	0	0	0
	0	9,358	0	0	0	0	0
Fire Training	177,104	223,118	188,367	238,985	239,445	87,887	87,887

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 350 Public Safety - Unallocated

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
706 Salaries and Wages (Health)	182,503	181,528	189,609	200,000	189,000	198,000	198,000
725 Other F/B - Life Ins. (FF)	469	292	289	300	350	350	350
	<u>182,972</u>	<u>181,820</u>	<u>189,898</u>	<u>200,300</u>	<u>189,350</u>	<u>198,350</u>	<u>198,350</u>
Contractual and Other:							
706.001 Health Ins. - Settlement	10,000	0	0	0	0	0	0
719.002 Health Ins.-Retirees - Fire	152,289	176,840	191,120	200,000	242,000	254,000	254,000
719.003 Health Ins.-Retirees - Police	222,840	279,583	294,178	300,000	340,000	356,000	356,000
722.732 Pension-Police/Fire	806,276	934,667	612,545	641,212	641,212	722,537	722,537
818 Contractual Services	3,551	4,151	91,123	3,800	4,080	4,080	4,080
963.345 Contingency-Act 345 Ren Zone	0	566,534	0	0	0	0	0
	<u>1,194,956</u>	<u>1,961,775</u>	<u>1,188,966</u>	<u>1,145,012</u>	<u>1,227,292</u>	<u>1,336,617</u>	<u>1,336,617</u>
Public Safety - Unallocated	<u>1,377,928</u>	<u>2,143,595</u>	<u>1,378,864</u>	<u>1,345,312</u>	<u>1,416,642</u>	<u>1,534,967</u>	<u>1,534,967</u>

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 401 Planning

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
706 Salaries and Wages	0	0	1,248	0	0	0	0
707 Wages-Temporary	0	0	2,963	0	15,350	0	0
715 Employers FICA	0	0	23	0	1,400	0	0
724 Unemployment	0	0	5	0	335	0	0
724.001 Workers Compensation	0	0	0	0	200	0	0
	0	0	4,239	0	17,285	0	0
Material and Supplies:							
726 Office Supplies	0	0	38	0	0	0	0
751 Gasoline	0	0	0	0	300	0	0
	0	0	38	0	300	0	0
Contractual and Other:							
802 Planning Services	91,220	99,245	115,234	89,963	122,107	125,544	125,544
818.047 Cont Serv.-Sign Ord.	834	0	0	0	0	0	0
958 Memberships & Dues	9,805	9,805	0	9,805	9,805	9,805	9,805
	101,859	109,050	115,234	99,768	131,912	135,349	135,349
Planning	101,859	109,050	119,511	99,768	149,497	135,349	135,349

WORK PROJECT DETAIL (Region II PC Only)

Work Project Titles:

Dues

6401 Membership Dues	9,805	9,805	-	9,805	9,805	9,805	9,805
6402 Membership Dues Rebate	(6,537)	(5,776)	-	(6,537)	(6,537)	(6,537)	(6,537)
	3,268	4,029	-	3,268	3,268	3,268	3,268

City Planning Commission

6421 Zoning Ordinance & Proposals	72,744	75,641	54,987	46,000	65,839	67,814	67,814
6422 Vacation Proposals	-	-	-	11,000	-	-	-
6423 Comprehensive Plan	8	-	-	3,500	-	-	-
6424 Misc. - Meetings, requests, etc...	105	-	-	6,000	-	-	-
	72,857	75,641	54,987	66,500	65,839	67,814	67,814

Zoning Administration

6431 Zoning Administration	-	-	27,188	-	35,537	36,603	36,603
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Zoning & Sign Boards of Appeal

6441 Zoning Variances/Appels	20,801	21,974	32,611	22,800	22,800	23,500	23,500
6442 Signs Variances/Appels	3,738	(64)	-	7,200	4,058	4,164	4,164
6443 Misc. - Meetings, requests, etc...	-	-	-	-	-	-	-
	24,539	21,910	32,611	30,000	26,858	27,664	27,664

Other Plans, Studies & Grants

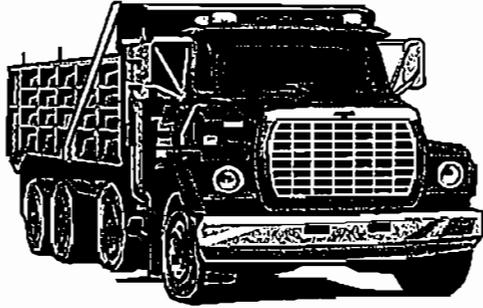
6463 Historic District Commission	-	356	-	-	-	-	-
6465 Brownfield Redevelopment	25	-	-	-	-	-	-
6466 Regional Sewer Authority	724	-	-	-	-	-	-
6467 Fire Consolidation Study	443	4,493	477	-	(17)	-	-
6468 Other Programs	3	2,621	(29)	-	427	-	-
	1,195	7,470	448	-	410	-	-

Total	101,859	109,050	115,234	99,768	131,912	135,349	135,349
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City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 426 Office Of Emergency Measures

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
706 Salaries and Wages	38,355	42,632	47,433	48,650	48,650	50,109	50,109
715 Employers FICA	2,917	3,247	3,601	3,722	3,722	3,834	3,834
719 Health Insurance	4,136	8,994	0	1,710	1,710	1,710	1,710
719.678 RX Drug Insurance	120	2,042	0	0	0	0	0
722 Pension-General	1,716	2,334	2,589	2,919	3,478	3,583	3,583
724 Unemployment	239	146	171	171	171	108	108
724.001 Workers Compensation	53	59	66	68	68	70	70
725 Other Fringe Benefits	676	899	1,104	971	971	979	979
	48,212	60,353	54,964	58,211	58,770	60,393	60,393
Contractual and Other:							
969.002 Contrib. to County-OEM	-2,574	6,025	3,872	6,100	6,100	6,100	6,100
	-2,574	6,025	3,872	6,100	6,100	6,100	6,100
Office Of Emergency Measures	45,638	66,378	58,836	64,311	64,870	66,493	66,493



City of Jackson
Fiscal Year 2009/10 Adopted Budget
General Fund
Public Works & Engineering Summaries

Activity #	Activity Name	Proposed Budget	
		Public Works	Engineering
101-441	Tax Property Maintenance	\$ 10,000	\$ -
101-442	Civic Affairs	57,475	-
101-445	Drains At Large	72,088	-
101-446	Storm Drain Construction	-	10,000
101-447	Ground Maintenance	154,515	-
101-448	Sidewalk Construction	60,000	-
101-450	Street Lighting	-	407,412
101-455	Weed Control	30,461	-
General Fund Total - Public Works & Engineering		\$ 384,539	\$ 417,412

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 441 Tax Property Maintenance

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
706 Salaries and Wages	786	1,910	143	0	1,711	0	0
707 Wages-Temporary	143	24	17	0	2,293	0	0
715 Employers FICA	71	117	40	0	306	0	0
719 Health Insurance	238	311	91	0	353	0	0
719.678 RX Drug Insurance	9	76	24	0	75	0	0
722 Pension-General	35	83	29	0	122	0	0
724 Unemployment	11	12	0	0	10	0	0
724.001 Workers Compensation	22	33	12	0	93	0	0
725 Other Fringe Benefits	11	9	4	0	40	0	0
	1,326	2,575	360	0	5,003	0	0
Material and Supplies:							
756 Miscellaneous Supplies	897	0	0	0	0	0	0
782 Materials	195	258	0	0	100	0	0
	1,092	258	0	0	100	0	0
Contractual and Other:							
818 Contractual Services	8,883	12,488	1,616	5,000	0	5,000	5,000
943 Equipment Rental	876	2,236	30	0	3,357	0	0
959 Property Taxes	5,411	5,497	4,680	5,000	5,000	5,000	5,000
966 PW Overhead	452	1,374	336	0	1,540	0	0
967 ENG Overhead	60	13	79	0	0	0	0
	15,682	21,608	6,741	10,000	9,897	10,000	10,000
Tax Property Maintenance	18,100	24,441	7,101	10,000	15,000	10,000	10,000

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 442 Civic Affairs

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
706 Salaries and Wages	15,232	13,961	11,001	14,650	13,000	13,520	13,520
707 Wages-Temporary	767	1,000	308	4,027	1,650	0	0
709 Overtime	5,092	4,908	4,972	5,200	4,200	3,700	3,700
715 Employers FICA	1,655	1,517	1,189	1,827	1,442	1,317	1,317
719 Health Insurance	4,925	4,142	2,758	2,959	2,683	2,791	2,791
719.678 RX Drug Insurance	275	1,012	734	869	767	689	689
719.679 Health Insurance Deductible	0	0	318	658	370	375	375
722 Pension-General	950	1,050	848	1,191	1,230	1,231	1,231
724 Unemployment	67	79	39	103	95	91	91
724.001 Workers Compensation	572	445	349	565	439	401	401
725 Other Fringe Benefits	327	140	66	319	303	315	315
	29,862	28,254	22,582	32,368	26,179	24,430	24,430
Material and Supplies:							
782 Materials	4,316	8,553	4,251	8,868	4,163	5,358	5,358
	4,316	8,553	4,251	8,868	4,163	5,358	5,358
Contractual and Other:							
818 Contractual Services	6,758	3,752	2,601	1,500	1,500	2,000	2,000
920 Utilities	1,030	1,760	940	2,241	2,200	2,300	2,300
943 Equipment Rental - MP	10,024	11,573	7,853	10,330	8,657	9,253	9,253
959. Property taxes	106	0	0	186	186	186	186
966 PW Overhead	9,628	12,521	7,935	17,865	12,652	13,948	13,948
967 ENG Overhead	4,918	3,166	4,104	0	2,828	0	0
	32,464	32,772	23,433	32,122	28,023	27,687	27,687
Civic Affairs	66,642	69,579	50,266	73,358	58,365	57,475	57,475

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 442 Civic Affairs

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
<u>WORK PROJECT DETAIL</u>							
Work Project Titles:							
100 Clean Up Day	7,946	7,336	0	0	0	0	0
101 Bees Nest Removal	140	300	5	0	0	0	0
103 Miscellaneous	3,341	6,442	8,817	6,500	8,900	8,900	8,900
107 Parades, Fires, Bandstands	6,811	7,067	11,411	7,200	7,500	7,930	7,930
108 Work at Police Dept. & Others	164	0	0	0	0	0	0
109 Prop. Maint./Non-Tax	1,804	3,766	1,935	4,253	3,500	3,500	3,500
111A Damaged Art/ Riverwalk	217	0	0	0	0	0	0
112 Public Information Program	1,424	2,042	1,287	2,200	1,000	0	0
113 Incubator/Resource Center	344	828	381	1,450	1,200	0	0
114 DDA Banners	2,840	1,323	1,153	3,410	2,000	2,000	2,000
115 Brick Walk Resetting	2,023	2,385	0	3,100	0	0	0
117 Downtown Christmas Decoration	8,010	6,412	5,555	6,900	3,163	4,000	4,000
118 Summer Night Tree	0	3	0	0	0	0	0
121 Private Property Evaluations	17,881	20,341	12,315	20,510	18,000	18,000	18,000
124 Private Property Write-Offs	689	1,745	593	3,000	3,000	3,000	3,000
125 Neighborhood Cleanup	374	429	1,330	1,000	1,400	1,400	1,400
127 Banner Poles Installation	1,806	65	0	0	0	0	0
128 New Years Fireworks	4,399	4,502	436	5,594	305	500	500
130 Bucky Harris Park	86	0	0	0	539	0	0
132 Cruise Night	1,274	1,363	1,808	2,000	2,200	2,300	2,300
133 Remove Banner Poles	560	5	0	0	0	0	0
136 Clocktower Maintenance	2,690	799	1,793	1,500	1,500	1,545	1,545
137 Streetscape Utilities	1,617	1,854	940	2,241	2,000	2,200	2,200
138 World Changers	0	327	506	0	158	200	200
140 Family Services Run/Walk	202	246	0	0	0	0	0
Recycle Lot Maintenance	0	0	0	2,500	2,000	2,000	2,000
	66,642	69,580	50,265	73,358	58,365	57,475	57,475

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 445 Drains At Large

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
706 Salaries and Wages	8,996	10,557	9,622	11,944	9,944	10,302	10,302
707 Wages - Temporary	428	297	74	0	0	0	0
709 Overtime	93	420	0	0	0	0	0
715 Employers FICA	639	562	1,094	914	761	788	788
719 Health Insurance	2,279	1,440	2,819	2,413	2,052	2,126	2,126
719.678 RX Drug Insurance	24	332	808	708	434	449	449
719.679 Health Insurance Deductible	0	0	358	536	211	211	211
722 Pension-General	361	387	789	717	711	737	737
724 Unemployment	80	29	8	51	54	55	55
724.001 Workers Compensation	183	152	300	283	332	340	340
725 Other Fringe Benefits	112	54	58	260	232	240	240
	13,195	14,230	15,930	17,826	14,731	15,248	15,248
Material and Supplies:							
782 Materials	3,576	1,237	4,161	5,285	5,000	5,000	5,000
	3,576	1,237	4,161	5,285	5,000	5,000	5,000
Contractual and Other:							
818 Contractual Services	27,138	30,272	30,920	30,018	30,922	35,913	35,913
873 Travel	16	0	72	0	0	0	0
943 Equipment Rental	7,018	5,901	8,370	8,174	7,349	7,582	7,582
966 PW Overhead	5,188	5,704	12,081	10,750	8,950	8,345	8,345
967 ENG Overhead	24	0	0	0	0	0	0
	39,384	41,877	51,443	48,942	47,221	51,840	51,840
Drains At Large	56,155	57,344	71,534	72,053	66,952	72,088	72,088

WORK PROJECT DETAIL

Work Project Titles:							
160 Storm Sewer Repair	10,826	5,279	26,718	23,658	23,658	24,222	24,222
161 Storm Drain Bank Maintenance	9,792	14,974	6,479	8,259	6,254	6,300	6,300
162 Clean River Pavement	0	98	0	1,447	0	0	0
163 Grand River Improvement	2,766	1,552	4,011	5,998	3,200	3,400	3,400
164 Grand River Clean-Up	1,854	1,080	1,460	2,673	2,173	2,253	2,253
165 Leoni Site Dam	0	0	654	0	0	0	0
168 Illicit Discharge Elim. Plan	21,638	0	72	0	0	0	0
169 Phase II Implementation	0	26,272	27,310	21,518	22,422	27,413	27,413
170 Watershed Council Admin.	97	0	18	4,000	4,000	4,000	4,000
172 Annual Mem. Fees - WSC	1,500	0	0	0	0	0	0
173 NPDES Annual Fees - Phase II	4,000	4,000	4,000	4,000	4,000	4,000	4,000
174-85 IDEP - Investigations - MDEQ	3,682	4,089	812	0	745	0	0
177 Pub. Ed.-Phase II USEPA Reg.	0	0	0	500	500	500	500
	56,155	57,344	71,534	72,053	66,952	72,088	72,088

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 446 Storm Drain Construction

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
706 Salaries and Wages	7,189	9,478	11,150	7,444	6,383	2,938	2,938
707 Wages - Temporary	318	0	16	0	141	0	0
709 Overtime	2,209	152	123	0	16	0	0
715 Employers FICA	730	745	819	569	500	225	225
719 Health Insurance	1,140	2,429	1,056	992	661	413	413
719.678 RX Drug Insurance	38	569	228	274	139	88	88
719.679 Health Insurance Deductible	0	0	39	116	20	40	40
722 Pension-General	423	541	593	447	458	210	210
724 Unemployment	10	33	27	31	17	8	8
724.001 Workers Compensation	133	162	109	94	79	36	36
725 Other Fringe Benefits	233	11	45	122	115	53	53
	12,423	14,120	14,205	10,089	8,529	4,011	4,011
Material And Supplies							
782 Materials	0	3,651	214	0	470	0	0
	0	3,651	214	0	470	0	0
Contractual and Other:							
818 Contractual Services	41,001	37,419	67,112	82,700	59,827	4,050	4,050
943 Equipment Rental	0	3,607	186	0	0	0	0
966 PW Overhead	0	4,434	226	0	0	0	0
967 ENG Overhead	6,132	3,594	7,282	5,211	4,479	1,939	1,939
	47,133	49,054	74,806	87,911	64,306	5,989	5,989
Storm Drain Construction	59,556	66,825	89,225	98,000	73,305	10,000	10,000

WORK PROJECT DETAIL

Work Project Titles:

Hobart: West End to Walker	-	8,254	0	0
Center: Ganson to North	-	6,365	0	0
Catch Basin Separations	25,000	0	0	0
First: Greenwood to Morrell	20,000	22,658	0	0
Misc. Storm Sewer Const. & Planning	33,000	9,285	10,000	10,000
Wildwood: Daniel to West	20,000	26,743	0	0
	98,000	73,305	10,000	10,000

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 447 Grounds Maintenance

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
706 Salaries and Wages	34,476	33,090	44,016	45,000	44,000	38,000	38,000
707 Wages-Temporary	4,516	8,131	1,385	7,517	7,000	5,500	5,500
709 Overtime	4,015	3,116	0	3,000	1,000	500	500
715 Employers FICA	3,281	3,344	3,453	4,247	3,978	3,366	3,366
719 Health Insurance	8,174	8,055	7,917	9,090	9,082	9,082	9,082
719.678 RX Drug Insurance	25	2,008	3,052	2,669	2,118	2,118	2,118
719.679 Health Insurance Deductible	0	0	1,991	2,021	248	0	0
722 Pension-General	1,730	1,969	2,443	2,880	3,289	3,146	3,146
724 Unemployment	158	122	189	274	236	236	236
724.001 Workers Compensation	974	971	998	1,279	1,258	1,100	1,100
725 Other Fringe Benefits	520	274	-6	981	375	300	300
	57,869	61,080	65,438	78,958	72,584	63,348	63,348
Material and Supplies:							
782 Materials	5,252	6,364	3,365	7,516	5,328	4,167	4,167
	5,252	6,364	3,365	7,516	5,328	4,167	4,167
Contractual and Other:							
818 Contractual Services	21,040	25,455	9,150	8,573	8,573	8,000	8,000
943 Equipment Rental	31,851	39,663	45,088	38,861	42,000	40,000	40,000
966 PW Overhead	24,996	29,586	35,871	43,200	40,500	39,000	39,000
	77,887	94,704	90,109	90,634	91,073	87,000	87,000
Grounds Maintenance	141,008	162,148	158,912	177,108	168,985	154,515	154,515

WORK PROJECT DETAIL

Work Project Titles:							
200 Benches & Trash Receptacles	649	1,724	-	2,369	2,369	2,369	2,369
201 Trash Container Pickup-Downtown	5,568	5,568	5,132	8,047	6,000	6,000	6,000
202 CBD Trees, Flowers, Planters	-	-	-	-	-	-	-
204 Recycling Brush/Compost	3,360	5,306	7,100	4,570	7,200	7,200	7,200
205 Blackman Park	-	-	-	-	-	-	-
206 Maintenance Of Islands	14,836	15,509	5,507	17,073	17,073	10,000	10,000
207 City Property Lawn Maint.	5,178	8,051	5,950	8,943	9,000	7,000	7,000
208 Downtown Improvement	-	2,137	5,322	4,000	4,943	4,946	4,946
210 City Walks - Snow & Ice Control	15,474	24,828	26,452	24,780	25,000	25,000	25,000
211 Brush Cut & Debris Removal	452	366	622	3,326	3,400	1,000	1,000
212 CBD Cleanup/Weed Control	44	1,414	287	4,000	4,000	1,000	1,000
217 Leaf Pickup	95,447	97,206	102,540	100,000	90,000	90,000	90,000
218 Storm Damage	-	39	-	-	-	-	-
	141,008	162,148	158,912	177,108	168,985	154,515	154,515

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 448 Sidewalk Construction

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
706 Salaries and Wages	64,849	34,763	34,370	33,950	50,000	17,000	17,000
707 Wages-Temporary	4,307	1,643	0	5,400	1,000	0	0
709 Overtime	98	0	0	0	0	0	0
715 Employers FICA	5,461	2,482	2,858	3,010	3,902	1,301	1,301
719 Health Insurance	22,146	9,268	9,140	6,858	10,804	3,509	3,509
719.678 RX Drug Insurance	1,235	2,316	2,824	2,013	2,248	741	741
719.679 Health Insurance Deductible	0	0	1,897	1,524	144	19	19
722 Pension-General	3,043	1,724	2,079	2,037	3,575	1,216	1,216
724 Unemployment	79	97	1	169	222	141	141
724.001 Workers Compensation	1,691	765	880	931	1,188	396	396
725 Other Fringe Benefits	760	120	6	640	1,065	250	250
	103,669	53,178	54,055	56,532	74,148	24,573	24,573
Material and Supplies:							
782 Materials	41,733	17,499	21,356	19,875	44,325	9,417	9,417
	41,733	17,499	21,356	19,875	44,325	9,417	9,417
Contractual and Other:							
818 Contractual Services	300	0	0	0	0	0	0
943 Equipment Rental	33,545	18,226	16,201	23,038	40,070	12,240	12,240
966 PW Overhead	43,941	25,242	31,640	30,555	20,455	13,770	13,770
967 ENG Overhead	12	0	0	0	0	0	0
	77,798	43,468	47,841	53,593	60,525	26,010	26,010
Sidewalk Construction	223,200	114,145	123,252	130,000	178,998	60,000	60,000

WORK PROJECT DETAIL

Work Project Titles:	Funding Sources			Total Costs
	Gen. Fd.	CDBG	Charges	
222C ROW Const.-Curbs, Ramps & City-Owned Replacmt.			10,000	10,000
224C Program Inspection & Maint. Planning	10,000	-	-	10,000
227 City-Owned Maint. & Repairs	20,000	-	-	20,000
229 Handicap Ramps	-	20,000	-	20,000
	30,000	20,000	10,000	60,000

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 450 Street Lighting

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
706 Salaries and Wages	6,973	6,650	6,098	5,951	6,000	6,129	6,129
707 Wages-Temporary	229	372	29	0	0	0	0
709 Overtime	291	336	504	0	500	0	0
715 Employers FICA	567	553	493	455	497	469	469
719 Health Insurance	1,780	980	914	793	1,060	862	862
719.678 RX Drug Insurance	7	198	185	219	212	183	183
719.679 Health Insurance Deductible	0	0	0	92	0	84	84
722 Pension-General	329	384	363	357	465	438	438
724 Unemployment	43	22	20	25	16	16	16
724.001 Workers Compensation	169	164	151	75	74	76	76
725 Other Fringe Benefits	8	13	16	98	108	110	110
	10,396	9,672	8,773	8,065	8,932	8,367	8,367
Material And Supplies							
782 Materials	936	4,651	4,039	7,000	4,500	5,500	5,500
	936	4,651	4,039	7,000	4,500	5,500	5,500
Contractual and Other:							
818 Contractual Services	462,174	0	700	0	0	0	0
920 Utilities	350,506	380,397	385,099	384,000	386,000	386,000	386,000
943 Equipment Rental	2,820	2,257	2,688	4,000	3,000	3,500	3,500
966 PW Overhead	238	0	0	0	200	0	0
967 ENG Overhead	4,589	4,886	4,483	4,166	4,550	4,045	4,045
	820,327	387,540	392,970	392,166	393,750	393,545	393,545
Street Lighting	831,659	401,863	405,782	407,231	407,182	407,412	407,412

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 455 Weed Control

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
706 Salaries and Wages	184	487	4,350	1,204	3,500	4,000	4,000
715 Employers FICA	0	32	273	92	268	306	306
719 Health Insurance	20	41	743	243	722	826	826
719.678 RX Drug Insurance	0	11	171	71	153	174	174
719.679 Health Insurance Deductible	0	0	7	54	4	4	4
722 Pension-General	13	23	197	72	250	286	286
724 Unemployment	12	0	0	5	8	10	10
724.001 Workers Compensation	0	1	5	28	82	93	93
725 Other Fringe Benefits	4	3	70	26	82	93	93
	233	598	5,816	1,795	5,069	5,792	5,792
Material and Supplies:							
782 Materials	515	772	689	0	0	0	0
	515	772	689	0	0	0	0
Contractual and Other:							
818 Contractual Services	19,172	17,162	12,235	20,582	20,582	21,199	21,199
943 Equipment Rental	30	24	9	223	223	230	230
966 PW Overhead	172	336	315	1,084	3,150	3,240	3,240
	19,374	17,522	12,559	21,889	23,955	24,669	24,669
Weed Control	20,122	18,892	19,064	23,684	29,024	30,461	30,461

WORK PROJECT DETAIL

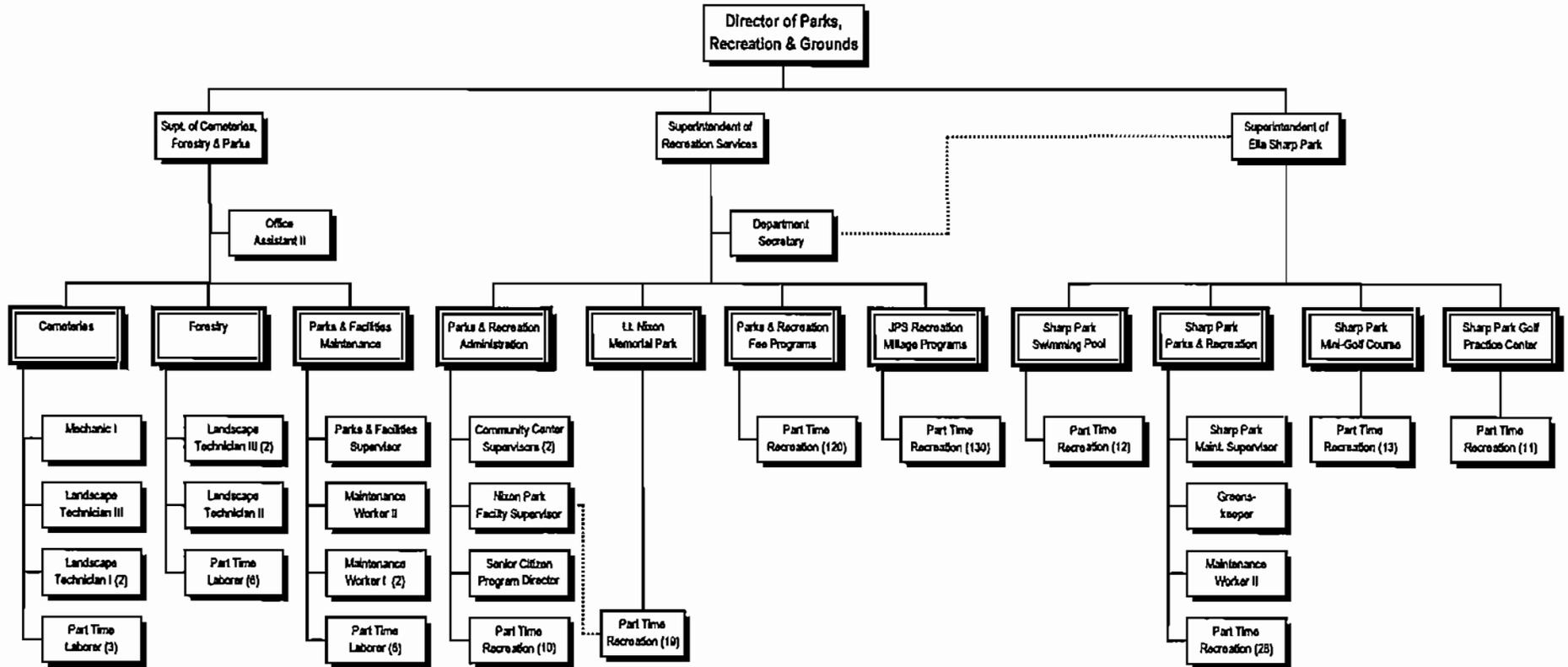
Work Project Titles:							
280 Private Property Mowing	20,122	18,892	19,064	23,684	29,024	30,461	30,461
	20,122	18,892	19,064	23,684	29,024	30,461	30,461



City of Jackson
Fiscal Year 2009/10 Adopted Budget
General Fund
Parks, Recreation & Grounds Summary

Activity #	Activity Name	Adopted Budget
101-276	Cemeteries	\$ 481,523
101-690	Forestry	576,720
101-692	Parks, Recreation & Grounds Admin.	714,740
101-697	Parks & Facilities Maintenance	522,172
101-698	Lt. Nixon Memorial Park	142,368
101-699	Sharp Park Swimming Pool	<u>131,266</u>
General Fund Total - Parks, Recreation & Grounds		<u>\$ 2,568,789</u>

City of Jackson Parks, Recreation & Grounds Activity Personnel Chart



Fund # 101		Fund # 296	Fund # 297	Fund # 101	Fund # 208	Fund # 583
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City of Jackson
Fiscal Year 2009/10 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Forestry</i>				
<i>Fund-Activity: 101-690</i>				
305	Landscape Technician II	1		43,010
306	Landscape Technician III	2		91,078
PT	Part Time Laborer		6	48,000
		<u>3</u>	<u>6</u>	<u>182,088</u>
Add:	Allocation of 1/2 Supt. of Cemeteries, Forestry & Parks from 101-276			38,983
	Allocation of 1/2 Office Assistant II from 101-276			21,590
	Activity Total			<u><u>242,661</u></u>

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 690 Forestry

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
702. Termination Pay	0	0	0	0	0	0	0
706 Salaries and Wages	152,635	167,546	179,985	186,679	186,679	194,661	194,661
707 Wages-Temporary	32,693	41,745	21,949	48,000	48,000	48,000	48,000
709 Overtime	14,581	10,190	11,905	11,000	11,000	11,000	11,000
715 Employers FICA	16,221	18,509	17,805	15,848	15,848	18,562	18,562
719 Health Insurance	47,758	47,456	49,567	30,837	30,837	35,481	35,481
719.678 RX Drug Insurance	2,036	11,253	11,891	9,030	9,030	7,260	7,260
719.679 Health Insurance Deductible	0	0	7,734	5,013	5,013	0	0
722 Pension-General	7,639	9,864	11,592	11,201	13,348	13,917	13,917
724 Unemployment	2,163	2,000	1,211	1,072	1,072	1,090	1,090
724.001 Workers Compensation	4,640	4,932	4,690	4,311	4,311	4,836	4,836
725 Other Fringe Benefits	443	-705	-574	3,428	3,428	4,485	4,485
	280,809	312,790	317,755	326,419	328,566	339,292	339,292
Material and Supplies:							
737 Publications	0	0	0	300	300	300	300
740 Operating Supplies	1,790	2,595	3,325	5,900	5,900	5,900	5,900
751 Gasoline	15,232	11,751	11,649	15,500	15,500	15,500	15,500
756 Safety Supplies	-315	-197	118	1,080	1,080	1,080	1,080
758 Laundry	2,079	2,480	2,166	858	858	858	858
759 Small Tools	1,247	2,913	4,013	2,200	2,200	2,200	2,200
778 Equipment Maint. Supplies	19,490	32,182	33,171	21,500	21,500	21,000	21,000
	39,523	51,724	54,442	47,338	47,338	46,838	46,838
Contractual and Other:							
818 Contractual Services	136,996	177,778	159,762	155,345	155,345	137,275	137,275
818.025 Contractual Services-DPW	3,958	5,550	3,513	6,500	6,500	6,500	6,500
853 Telephone	3,088	3,242	4,130	3,200	3,200	4,000	4,000
873 Travel	212	113	411	0	0	0	0
933 Equipment Maintenance	1,785	2,328	9,509	5,000	20,000	5,000	5,000
938 Grounds Maintenance	10,005	11,386	16,343	9,600	9,600	9,600	9,600
944 Equipment Lease	38,892	725	0	0	0	0	0
944.661 Equipment Lease-Motor Pool	0	0	0	16,000	16,000	16,000	16,000
958 Memberships & Dues	90	200	15	175	175	175	175
960 Education & Training	735	370	661	1,000	1,000	1,000	1,000
963.999 P Card Clearing	0	206	0	0	0	0	0
	195,761	201,898	194,344	196,820	211,820	179,550	179,550
Capital Outlay:							
974 Land Improvements	5,742	5,000	0	0	0	0	0
982 Machinery & Equipment	5,260	11,882	6,454	6,454	8,454	11,040	11,040
	11,002	16,882	6,454	6,454	8,454	11,040	11,040
Forestry	527,095	583,294	572,995	577,031	596,178	576,720	576,720

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Parks, Recreation & Grounds Administration</i>				
<i>Fund-Activity: 101-692</i>				
006	Senior Citizen Program Director	1		56,923
009	Community Center Supervisors	2		113,846
010	Nixon Park Facility Supervisor	1		58,692
012	Superintendent of Rec. Services	1		63,997
017	Director of Parks, Rec. & Grounds	1		90,593
307	Department Secretary	1		48,186
PT	Part Time - Recreation		10	47,730
Activity Total		7	10	479,967

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 692 Parks, Recreation & Grounds Administration

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
702 Termination Pay	0	0	0	0	23,083	0	0
706 Salaries and Wages	437,155	452,672	469,781	481,667	481,677	432,237	432,237
707 Wages-Temporary	58,529	55,949	54,025	46,440	46,440	47,730	47,730
709 Overtime	1,069	602	333	0	0	0	0
715 Employers FICA	38,538	40,459	41,533	40,375	40,375	37,041	37,041
719 Health Insurance	47,919	52,881	50,108	52,395	55,446	57,952	57,952
719.678 RX Drug Insurance	1,697	13,372	13,285	14,620	14,620	12,794	12,794
719.679 Health Insurance Deductible	0	0	5,760	6,593	6,593	0	0
722 Pension-General	19,619	24,856	25,711	28,881	34,440	30,904	30,904
724 Unemployment	3,472	2,969	2,687	2,052	2,052	1,512	1,512
724.001 Workers Compensation	10,646	11,307	11,593	11,718	11,718	10,702	10,702
725 Other Fringe Benefits	4,204	3,823	3,665	8,270	8,270	8,436	8,436
	622,848	658,890	678,481	693,011	724,714	639,308	639,308
Material and Supplies:							
726 Office Supplies	4,341	5,791	5,318	4,000	4,000	3,000	3,000
737 Publications	203	344	288	500	500	300	300
745 Program Supplies	13,291	4,367	12,322	10,000	10,000	8,000	8,000
745.001 Prog. Supp.- CD (King Ctr.)	19,679	30,000	25,500	35,000	35,000	40,000	40,000
745.006 Prog. Supp.- Dart Foundation	0	0	0	5,000	5,000	0	0
	37,514	40,502	43,428	54,500	54,500	51,300	51,300
Contractual and Other:							
818 Contractual Services	70	0	0	0	0	10,732	10,732
853 Telephone	8,657	9,729	8,120	9,000	8,200	8,200	8,200
861 Auto Allowance	1,325	947	0	1,000	700	500	500
933 Equipment Maintenance	1,583	1,931	2,107	1,700	1,700	2,000	2,000
934 Office Equipment Maintenance	831	1,276	1,558	1,700	1,700	1,700	1,700
960 Education & Training	1,072	424	1,062	1,000	700	1,000	1,000
	13,538	14,307	12,847	14,400	13,000	24,132	24,132
Parks, Recreation & Grounds Admin.	673,900	713,699	734,756	761,911	792,214	714,740	714,740

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Parks & Facilities Maintenance</i>				
<i>Fund-Activity: 101-697</i>				
008	Parks & Facilities Supervisor	1		52,913
304	Maintenance Worker I	2		65,545
305	Maintenance Worker II	1		43,010
PT	Part Time - Laborer		6	53,000
		<u>4</u>	<u>6</u>	<u>214,468</u>
Add: Allocations from 208-691:				
	Superintendent of Ella Sharp Park (1/3)			24,425
	Park & Facilities Supervisor (1/3)			20,232
	Maintenance Worker II (1/3)			11,740
				<u>56,397</u>
	Activity Total			<u><u>270,865</u></u>

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 697 Parks And Facilities Maintenance

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
702 Termination Pay	3,739	22,163	0	0	0	0	0
706 Salaries and Wages	196,618	170,637	186,380	202,610	202,610	217,865	217,865
707 Wages-Temporary	46,189	66,075	60,931	53,000	53,000	53,000	53,000
709 Overtime	15,044	6,607	5,832	11,000	11,000	11,000	11,000
715 Employers FICA	20,055	19,223	18,968	19,412	19,412	20,721	20,721
719 Health Insurance	27,467	18,424	17,054	23,616	23,616	27,023	27,023
719.678 RX Drug Insurance	651	4,648	4,156	6,202	6,202	5,146	5,146
719.679 Health Insurance Deductible	0	0	1,605	2,290	2,290	0	0
722 Pension-General	9,514	9,815	10,233	12,346	14,487	15,576	15,576
724 Unemployment	1,989	1,504	1,520	1,767	1,767	1,188	1,188
724.001 Workers Compensation	5,895	5,596	5,570	5,837	5,837	6,230	6,230
725 Other Fringe Benefits	3,750	2,898	2,681	4,296	4,296	5,251	5,251
	330,911	327,590	314,930	342,376	344,517	363,000	363,000
Material and Supplies:							
745 Program Supplies	0	622	2,009	1,500	1,500	1,500	1,500
751 Gasoline	7,376	8,196	9,528	12,500	12,500	12,500	12,500
758 Laundry	2,031	1,601	3,281	1,188	1,188	1,188	1,188
776 Custodial Supplies	10,814	11,802	17,798	8,500	8,500	10,000	10,000
778 Equipment Maint. Supplies	13,912	11,526	15,476	13,500	13,500	13,500	13,500
783 Seed And Sod	7,347	3,799	5,839	5,500	5,500	5,500	5,500
	41,480	37,546	53,931	42,688	42,688	44,188	44,188
Contractual and Other:							
853 Telephone	1,207	632	2,941	1,500	1,500	1,500	1,500
920 Utilities	84,885	84,495	90,276	85,000	85,000	85,000	85,000
931 Building Maintenance	12,028	17,139	11,913	10,000	20,000	10,000	10,000
933 Equipment Maintenance	2,325	7,762	5,968	5,000	5,000	5,000	5,000
939 Vehicle Maintenance	12,000	2,748	0	5,000	5,000	5,000	5,000
940 Playground Repairs	20,013	3,384	7,263	0	0	0	0
941 Rentals	110	0	159	0	0	0	0
944.661 Equipment Lease-Motor Pool	0	0	5,232	12,732	5,134	5,134	5,134
	132,568	116,160	123,752	119,232	121,634	111,634	111,634
Capital Outlay:							
982 Machinery & Equipment	11,177	32,881	9,317	4,300	4,300	3,350	3,350
985 Vehicles	0	14,844	6,454	6,454	6,454	0	0
	11,177	47,725	15,771	10,754	10,754	3,350	3,350
Parks And Facilities Maintenance	516,136	529,021	508,384	515,050	519,593	522,172	522,172

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 698 Lt. Nixon Memorial Park

Account Description	2005/06	2006/07	2007/08	2008/09	2008/09	2009/10	2009/10
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Personal Services:							
706 Salaries and Wages	271	371	0	0	0	0	0
707 Wages-Temporary	56,680	60,299	57,633	72,000	72,000	55,000	55,000
709 Overtime	441	0	0	0	0	0	0
715 Employers FICA	4,322	4,541	4,470	5,508	5,508	5,431	5,431
722 Pension-General	7	0	0	0	0	0	0
724 Unemployment	1,165	1,474	971	1,368	1,368	1,404	1,404
724.001 Workers Compensation	1,293	1,353	1,344	1,656	1,656	1,633	1,633
725 Other Fringe Benefits	4	0	0	0	0	0	0
	64,183	68,038	64,418	80,532	80,532	63,468	63,468
Material and Supplies:							
743 Chemicals	5,460	7,704	6,443	8,000	9,000	7,000	7,000
745 Program Supplies	10,150	8,324	12,118	12,000	12,000	12,000	12,000
745.002 Program Supplies-Resale	14,131	17,860	17,374	17,000	17,000	18,000	18,000
776 Custodial Supplies	0	332	0	1,000	500	750	750
778 Equipment Maint. Supplies	227	0	0	1,000	500	750	750
	29,968	34,220	35,935	39,000	39,000	38,500	38,500
Contractual and Other:							
818 Contractual Services	110	0	0	0	0	0	0
853 Telephone	2,079	2,490	2,291	2,400	2,300	2,400	2,400
920 Utilities	35,805	34,874	35,306	40,000	38,000	34,000	34,000
931 Building Maintenance	951	223	0	1,000	1,000	1,000	1,000
933 Equipment Maintenance	2,140	4,155	1,295	3,000	2,000	3,000	3,000
	41,085	41,742	38,892	46,400	43,300	40,400	40,400
Lt. Nixon Memorial Park	135,236	144,000	139,245	165,932	162,832	142,368	142,368

Personnel Schedule

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: Lt. Nixon Memorial Park</i>					
<i>Fund-Activity: 101-698</i>					
PT		Part Time - Recreation		19	55,000

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 699 Sharp Park Swimming Pool

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
707 Wages-Temporary	45,388	49,642	48,309	62,000	58,000	60,000	60,000
715 Employers FICA	3,430	3,672	3,702	4,743	4,734	4,590	4,590
724 Unemployment	894	1,175	797	1,026	1,026	1,296	1,296
724.001 Workers Compensation	1,031	1,104	1,113	1,426	1,426	1,380	1,380
	<u>50,743</u>	<u>55,593</u>	<u>53,921</u>	<u>69,195</u>	<u>65,186</u>	<u>67,266</u>	<u>67,266</u>
Material and Supplies:							
743 Chemicals	10,359	12,459	13,260	14,000	13,000	14,000	14,000
745 Program Supplies	2,731	1,045	2,688	3,000	3,500	4,000	4,000
776 Custodial Supplies	0	0	0	500	500	500	500
778 Equipment Maint Supplies	303	0	0	2,000	1,500	2,000	2,000
	<u>13,393</u>	<u>13,504</u>	<u>15,948</u>	<u>19,500</u>	<u>18,500</u>	<u>20,500</u>	<u>20,500</u>
Contractual and Other:							
818 Contractual Services	220	0	0	0	0	0	0
920 Utilities	27,983	35,298	35,033	40,000	39,000	40,000	40,000
931 Building Maintenance	0	866	1,313	500	1,000	500	500
933 Equipment Maintenance	3,982	3,920	2,860	3,000	3,000	3,000	3,000
	<u>32,185</u>	<u>40,084</u>	<u>39,206</u>	<u>43,500</u>	<u>43,000</u>	<u>43,500</u>	<u>43,500</u>
Capital Outlay:							
982 Machinery & Equipment	0	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sharp Park Swimming Pool	<u>96,321</u>	<u>109,181</u>	<u>109,075</u>	<u>132,195</u>	<u>126,686</u>	<u>131,266</u>	<u>131,266</u>

Personnel Schedule

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: Sharp Park Swimming Pool</i>					
<i>Fund-Activity: 101-699</i>					
PT		Part Time - Recreation		12	60,000

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 803 Historical District

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
702 Termination Pay	0	1,748	0	0	0	0	0
706 Salaries and Wages	27,092	11,055	694	0	0	0	0
715 Employers FICA	2,013	999	0	0	0	0	0
719 Health Insurance	2,455	244	0	0	0	0	0
719.678 RX Drug Insurance	60	16	0	0	0	0	0
722 Pension-General	1,215	649	0	0	0	0	0
724 Unemployment	119	0	0	0	0	0	0
724.001 Workers Compensation	38	19	0	0	0	0	0
725 Other Fringe Benefits	304	437	0	0	0	0	0
	33,296	15,167	694	0	0	0	0
Material and Supplies:							
726 Office Supplies	1,493	486	0	1,500	0	0	0
751 Gasoline	0	0	0	0	300	0	0
	1,493	486	0	1,500	300	0	0
Contractual and Other:							
802 Planning Services (RII PC)	0	0	9,015	35,000	12,236	12,603	12,603
853 Telephone	284	89	12	200	0	200	200
873 Travel	0	0	0	200	0	200	200
880 Community Promotion	0	0	0	300	0	300	300
900 Printing & Publishing	143	0	0	150	0	150	150
958 Memberships & Dues	0	0	0	250	0	250	250
960 Education & Training	63	0	0	500	0	500	500
	490	89	9,027	36,600	12,236	14,203	14,203
Historical District	35,279	15,742	9,721	38,100	12,536	14,203	14,203

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 896 Human Relations

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
706 Salaries and Wages	19,922	35,593	22,891	0	0	0	0
707 Wages-Temporary	0	0	434	37,500	46,245	47,834	47,834
715 Employers FICA	1,422	2,720	1,773	2,869	3,552	3,659	3,659
719 Health Insurance	854	2,602	935	0	0	0	0
719.678 RX Drug Insurance	103	767	354	0	0	0	0
719.679 Health Insurance Deductible	0	0	264	0	0	0	0
722 Pension-General	837	1,955	928	0	0	0	0
724 Unemployment	145	73	117	171	176	108	108
724.001 Workers Compensation	26	50	53	53	65	67	67
725 Other Fringe Benefits	202	366	152	0	0	0	0
	23,511	44,126	27,901	40,593	50,038	51,668	51,668
Material and Supplies:							
726 Office Supplies	220	483	279	300	300	300	300
745.011 Prog. Supp. - MLK Brfst.	0	0	0	0	0	0	0
745.015 Prog. Supp. - Youth Council	0	0	4,933	0	109	0	0
745.016 Prog. Supp. - Challenge Day	0	0	678	12,000	9,459	10,000	10,000
	220	483	5,890	12,300	9,868	10,300	10,300
Contractual and Other:							
818 Cont. Serv.-Fair Housing Testing	0	0	0	0	0	0	0
873 Travel	93	0	0	1,000	675	800	800
880 Community Promotion	5,419	7,749	10,568	7,000	5,982	6,500	6,500
958 Memberships & Dues	130	0	0	150	0	150	150
960 Education & Training	500	0	0	2,000	500	1,000	1,000
	6,142	7,749	10,568	10,150	7,157	8,450	8,450
Human Relations	29,873	52,358	44,359	63,043	67,063	70,418	70,418

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 999 Contributions to Other Funds

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Contractual and Other:							
999.202 Cont.-Major Street Fund	28,422	0	0	0	0	0	0
999.203 Cont.-Local Street Fund	271,578	0	0	0	0	0	0
999.208 Cont.-Sharp Park Oper. Fund	67,000	94,500	92,500	40,000	71,000	56,000	56,000
999.210 Cont.-Land Acquisition Fund	160,000	0	0	0	0	0	0
999.211 Cont.-Housing Initiative Fund	0	0	21,000	0	0	0	0
999.249 Cont.-Building Inspection Fd.	185,000	161,000	200,000	189,000	138,805	132,248	132,248
999.270 Contrib.-LAWNET Grant Fund	0	25,584	0	0	0	0	0
999.285 Cont.-DDA Operating Fund	37,800	25,000	25,000	25,000	25,000	0	0
999.297 Cont.-JPS Rec.Mill.Prog.Fd.	36,196	0	0	0	0	0	0
999.401 Cont.-Capital Projects Fund	21,566	24,183	24,910	25,075	25,075	25,827	25,827
999.586 Cont.-Parking Assmt. Fund	16,353	20,588	20,051	20,588	9,398	3,500	3,500
	823,915	350,855	383,461	299,663	269,278	217,575	217,575
Contributions to Other Funds	823,915	350,855	383,461	299,663	269,278	217,575	217,575

Special Revenue Funds

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

(202) Major Street Fund

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

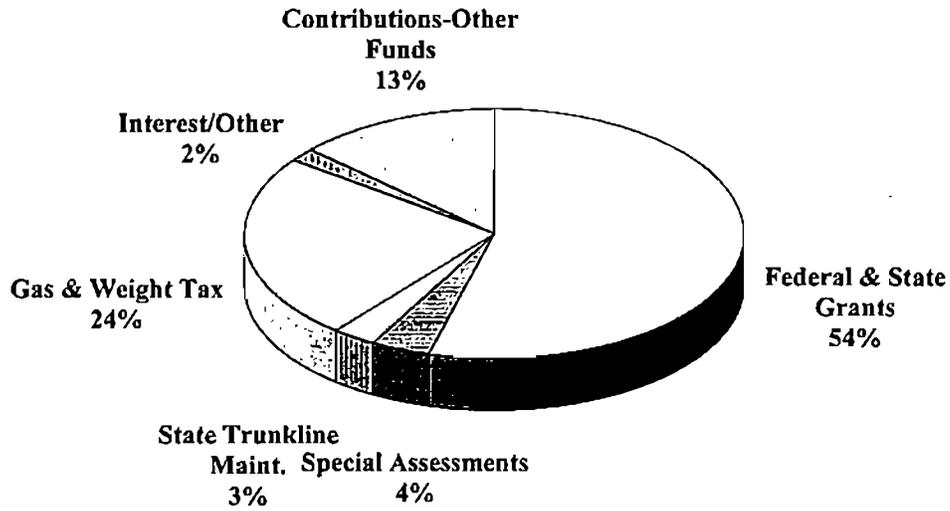
CHARACTER - This fund is to be used:

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

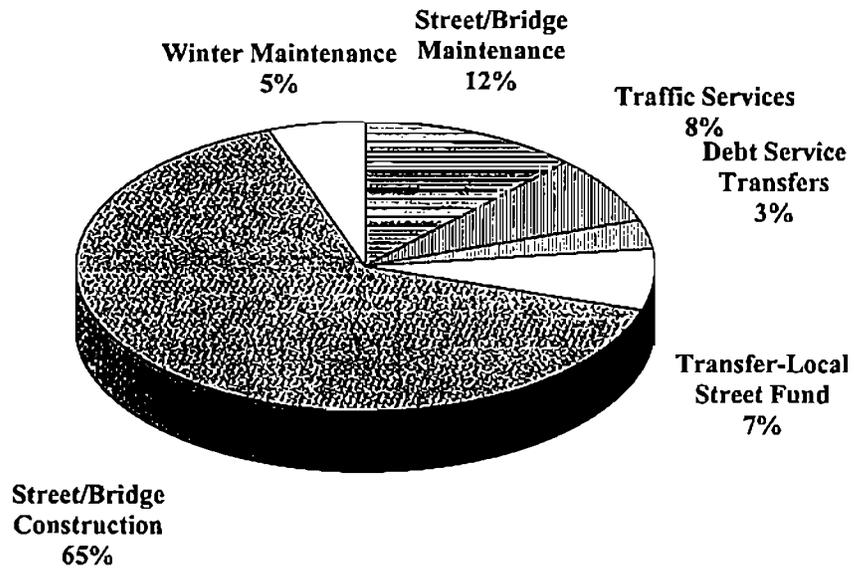
AUTHORITY - The Major Street Fund was established on July 1, 1972, as required by Act 51 of the Public Acts of 1951, as amended.

**City of Jackson
Fiscal Year 2009/10 Adopted Budget
Major Street Fund**

Revenues



Expenses



City of Jackson
Fiscal Year 2009/10 Adopted Budget
Major Street Fund
Summary of Revenues, Expenditures and Changes in Fund Balances

	2005/06	2006/07	2007/08	2008/09	2008/09	2009/10	2009/10
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Revenues:							
Federal & State Grants	1,387,997	2,254,607	639,473	2,459,922	2,813,444	4,123,283	4,123,283
State Gas & Weight Tax	1,968,287	1,944,862	1,914,840	1,918,210	1,843,023	1,829,749	1,829,749
State Trunkline Maintenance	142,557	189,557	163,084	231,816	215,816	215,816	215,816
Interest	13,405	3,212	83	3,000	1,000	1,000	1,000
Miscellaneous	149,248	154,615	200,932	133,555	134,325	133,555	133,555
Contributions From Other Funds	399,328	953,991	772,733	1,248,028	918,071	1,300,362	1,300,362
	<u>4,060,822</u>	<u>5,500,844</u>	<u>3,691,145</u>	<u>5,994,531</u>	<u>5,925,679</u>	<u>7,603,765</u>	<u>7,603,765</u>
Expenditures:							
Street & Bridge Construction	460,448	706,470	493,442	623,066	696,351	806,806	806,806
Street & Bridge Maintenance	538,709	789,942	635,780	685,002	614,894	744,115	744,115
Bridge Construction	63,291	0	0	0	0	0	0
Bridge Maintenance	14,151	0	0	0	0	0	0
Traffic Services	543,355	585,120	581,377	635,921	561,895	597,453	597,453
Winter Maintenance	247,354	261,573	393,755	371,785	399,181	429,123	429,123
Transfers To Other Funds	419,503	557,247	444,304	521,685	831,685	789,290	789,290
Trunkline Maintenance	117,646	172,483	143,946	231,816	215,816	215,816	215,816
State Highway Construction	1,765,555	2,972,496	873,844	3,084,884	2,612,291	4,285,919	4,285,919
	<u>4,170,012</u>	<u>6,045,331</u>	<u>3,566,448</u>	<u>6,154,159</u>	<u>5,932,113</u>	<u>7,868,522</u>	<u>7,868,522</u>
Revenues Over (Under)							
Expenditures	(109,190)	(544,487)	124,697	(159,628)	(6,434)	(264,757)	(264,757)
Fund Balance - Beginning of Year	<u>848,534</u>	<u>739,344</u>	<u>194,857</u>	<u>319,554</u>	<u>319,554</u>	<u>313,120</u>	<u>313,120</u>
Fund Balance - End of Year	<u><u>739,344</u></u>	<u><u>194,857</u></u>	<u><u>319,554</u></u>	<u><u>159,926</u></u>	<u><u>313,120</u></u>	<u><u>48,363</u></u>	<u><u>48,363</u></u>

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 202 Major Street Fund

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
470 Telecom Fee	117,119	116,555	118,336	116,555	116,555	116,555	116,555
501 Federal And State Grant	1,387,997	2,254,607	639,473	2,459,922	2,812,291	4,123,283	4,123,283
539 State Grant	0	0	0	0	1,153	0	0
569 Act 51 Gas & Weight Tax	1,968,287	1,944,862	1,914,840	1,918,210	1,843,023	1,829,749	1,829,749
582.004 Contrib. R2 Traf	3,868	-572	0	0	0	0	0
582.005 Contrib. R2 Asset Mgt.	0	2,682	0	0	570	0	0
664 Interest	13,405	3,212	83	3,000	1,000	1,000	1,000
686.498 Trunkline Maintenance	142,557	189,557	163,084	231,816	215,816	215,816	215,816
694.661 Expense Refund-Motor Pool	0	0	58,348	0	0	0	0
698.451 Miscellaneous	4,650	282	1,220	0	200	0	0
698.463 Miscellaneous	1,932	3,632	4,236	2,000	2,000	2,000	2,000
698.474 Miscellaneous	21,679	32,036	18,792	15,000	15,000	15,000	15,000
699.101 Cont.-General Fund	28,422	0	0	0	0	0	0
699.245 Cont.-Public Imp. Fund	101,016	631,966	454,735	579,290	684,259	806,370	806,370
699.286 Cont.-CDBG Fund	45,300	60,953	0	115,000	22,809	199,000	199,000
699.895 Cont.-Special Assessmt. Fd.	224,590	261,072	317,998	553,738	211,003	294,992	294,992
Total Revenues	4,060,822	5,500,844	3,691,145	5,994,531	5,925,679	7,603,765	7,603,765

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 451 Street & Bridge Construction

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
706 Salaries and Wages	118,329	120,614	123,893	149,343	195,621	120,708	120,708
707 Wages-Temporary	2,191	1,004	28	3,420	2,039	2,117	2,117
709 Overtime	7,011	6,855	2,543	4,824	8,826	3,269	3,269
715 Employers FICA	9,599	9,649	9,789	12,056	15,796	9,646	9,646
719 Health Insurance	20,951	17,496	15,327	19,901	26,979	16,984	16,984
719.678 RX Drug Insurance	410	4,219	4,513	5,491	7,454	3,604	3,604
719.679 Health Insurance Deductible	0	0	2,781	2,321	4,408	1,663	1,663
722 Pension-General	5,562	6,939	7,104	9,250	14,618	8,864	8,864
724 Unemployment Comp.	757	212	241	548	518	320	320
724.001 Workers Compensation	1,404	1,301	1,267	1,886	2,425	1,496	1,496
725 Other Fringe Benefits	1,259	382	764	2,697	3,516	2,169	2,169
	167,473	168,671	168,250	211,737	282,200	170,840	170,840
Material and Supplies:							
782 Materials	5,504	3,261	398	500	500	500	500
	5,504	3,261	398	500	500	500	500
Contractual and Other:							
818 Contractual Services	201,468	443,212	234,417	302,912	270,538	553,642	553,642
943 Equipment Rental - MP	5,204	23	0	0	0	0	0
962 Uncollectible Accounts	0	3,275	617	0	0	0	0
966 PW Overhead	2,054	385	299	0	0	0	0
967 ENG Overhead	78,745	87,643	89,461	107,917	143,113	81,824	81,824
	287,471	534,538	324,794	410,829	413,651	635,466	635,466
Street Construction	460,448	706,470	493,442	623,066	696,351	806,806	806,806

WORK PROJECT DETAIL

Work Project Titles:	Fund			Special	Total FY Cost
	Balance	CDBG	PIF	Assessmt.	
Ganson: Cooper to East (Stimulus)	(30,000)			77,000	47,000
Grand River Arts Walk - Glick to Monroe		199,000			199,000
High St.(West) Bridge (Eng - Local Bridge)			25,000		25,000
High: Cooper to Losey (Eng)			43,000		43,000
Jackson: Louis Glick to Ganson (Stimulus)			103,000		103,000
Major Bridge Inspection & Eng.			5,000		5,000
Major St. Const., - Misc.			8,500		8,500
Major St. Planning & Permits	36,282		43,718		80,000
Mechanic Bridge (Eng. - Local Bridge)			130,000		130,000
Morrell: Brown to West (Stimulus)	(33,000)			85,000	52,000
North St. : Lansing to Cooper (Eng)			79,000		79,000
Wildwood: Daniel to West (Eng)				35,306	35,306
	-26,718	199,000	437,218	197,306	806,806

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 463 Street & Bridge Maintenance

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
706 Salaries and Wages	116,617	159,283	160,200	141,048	143,048	152,572	152,572
707 Wages-Temporary	12,799	11,034	0	11,500	11,500	11,500	11,500
709 Overtime	5,347	3,811	1,241	5,500	5,500	5,500	5,500
715 Employers FICA	10,195	12,752	12,969	12,091	12,244	12,972	12,972
719 Health Insurance	21,141	27,956	28,083	28,492	29,525	31,491	31,491
719.678 RX Drug Insurance	555	6,855	8,211	8,364	6,237	6,652	6,652
719.679 Health Insurance Deductible	0	0	4,864	6,333	157	168	168
722 Pension-General	5,461	8,585	9,384	8,793	10,621	11,302	11,302
724 Unemployment Comp.	1,200	462	432	680	384	407	407
724.001 Workers Compensation	2,523	3,036	3,253	3,740	3,729	3,951	3,951
725 Other Fringe Benefits	1,340	1,441	869	3,077	3,335	3,557	3,557
	<u>177,178</u>	<u>235,215</u>	<u>229,506</u>	<u>229,618</u>	<u>226,280</u>	<u>240,072</u>	<u>240,072</u>
Material and Supplies:							
782 Materials	47,622	73,389	72,660	77,713	77,713	80,044	80,044
	<u>47,622</u>	<u>73,389</u>	<u>72,660</u>	<u>77,713</u>	<u>77,713</u>	<u>80,044</u>	<u>80,044</u>
Contractual and Other:							
818 Contractual Services	88,448	157,310	4,382	50,000	7,200	100,000	100,000
818.690 Contractual Services-Forestry	2,294	304	0	4,000	4,000	4,000	4,000
873. Travel	0	98	0	0	0	0	0
943 Equipment Rental - MP	144,245	189,926	185,228	191,778	164,595	191,961	191,961
960 Education & Training	160	50	975	0	1,413	0	0
966 PW Overhead	78,668	133,610	142,969	131,893	133,693	128,038	128,038
967 ENG Overhead	94	40	60	0	0	0	0
	<u>313,909</u>	<u>481,338</u>	<u>333,614</u>	<u>377,671</u>	<u>310,901</u>	<u>423,999</u>	<u>423,999</u>
Street Maintenance	538,709	789,942	635,780	685,002	614,894	744,115	744,115

WORK PROJECT DETAIL

(See Detail Next Page)

Work Project Titles:							
Street Cleaning	172,514	191,304	205,324	208,955	198,247	212,815	212,815
Maintenance C&G Street	274,133	419,290	291,009	325,732	274,961	384,800	384,800
Catch Basin Maintenance	62,295	92,707	106,840	99,513	94,101	100,000	100,000
Maint. No C&G Streets	29,767	84,641	32,608	50,802	47,585	46,500	46,500
	<u>538,709</u>	<u>787,942</u>	<u>635,781</u>	<u>685,002</u>	<u>614,894</u>	<u>744,115</u>	<u>744,115</u>

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Work Project Detail

Fund 202 Major Street Fund

Dept 463 Street & Bridge Maintenance (Cont'd.)

Dept.	Account Description	2005/06	2006/07	2007/08	2008/09	2008/09	2009/10	2009/10
		Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<u>Street Cleaning:</u>								
700	Machine Sweeping	81,313	86,340	92,281	101,320	95,966	102,000	102,000
701	Haul Sweepings	41,457	50,573	53,270	52,530	52,530	54,057	54,057
702	Hand Cleaning	49,744	54,391	51,551	55,105	49,751	56,758	56,758
703	Sweeping - Leaves	0	0	8,222	0	0	0	0
		172,514	191,304	205,324	208,955	198,247	212,815	212,815
<u>Maintenance C&G Street:</u>								
705	Asphalt Patching	111,775	168,396	204,951	155,874	170,520	177,000	177,000
706	Concrete Patching	2,130	281	0	7,520	4,520	4,500	4,500
707	Curb & Gutter Repair	14,846	34,712	32,882	43,475	38,118	44,800	44,800
708	Crackfill	46,152	25,064	33,018	51,363	41,363	40,000	40,000
709	Parkway Maintenance	14,539	21,060	19,700	17,500	17,500	18,500	18,500
711	Chipseal	84,691	169,777	458	50,000	2,940	100,000	100,000
		274,133	419,290	291,009	325,732	274,961	384,800	384,800
<u>Catch Basin Maintenance:</u>								
712	Catch Basin Work	26,634	36,751	56,687	44,935	44,935	45,000	45,000
713	Clean Catch Basins	35,661	55,956	50,153	54,578	49,166	55,000	55,000
		62,295	92,707	106,840	99,513	94,101	100,000	100,000
<u>Maintenance No C&G Streets:</u>								
714	Asphalt Patching	2,690	5,172	912	4,868	4,868	5,000	5,000
715	Crackfill	0	274	0	0	0	0	0
717	Shoulder & Gutter Repair	6,660	9,852	6,046	9,208	9,208	9,000	9,000
718	Chipseal	0	282	0	0	0	0	0
719	GEO Database (Mapping)	0	29,938	1,300	0	0	0	0
720	Non Motorized Maintenance	20,417	19,912	9,029	11,330	11,330	11,500	11,500
722	Bridge Maintenance	0	14,022	11,321	25,396	20,396	21,000	21,000
724	Mapping - GIS	0	5,189	4,000	0	0	0	0
725	Bike Lane Sweeping	0	0	0	0	1,783	0	0
		29,767	84,641	32,608	50,802	47,585	46,500	46,500
		538,709	787,942	635,781	685,002	614,894	744,115	744,115

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 472 Bridge Construction

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
706 Salaries and Wages	1,475	0	0	0	0	0	0
709 Overtime	0	0	0	0	0	0	0
715 Employers FICA	98	0	0	0	0	0	0
719 Health Insurance	231	0	0	0	0	0	0
719.678 RX Drug Insurance	5	0	0	0	0	0	0
719.679 Health Insurance Deductible	0	0	0	0	0	0	0
722 Pension-General	58	0	0	0	0	0	0
724 Unemployment Comp.	5	0	0	0	0	0	0
724.001 Workers Compensation	13	0	0	0	0	0	0
725 Other Fringe Benefits	18	0	0	0	0	0	0
	<u>1,903</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Material and Supplies:							
782 Materials	-116	0	0	0	0	0	0
	<u>-116</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contractual and Other:							
818 Contractual Services	60,660	0	0	0	0	0	0
943 Equipment Rental - MP	0	0	0	0	0	0	0
967 ENG Overhead	844	0	0	0	0	0	0
	<u>61,504</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Bridge Construction	<u>63,291</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

<u>WORK PROJECT DETAIL</u>							
Work Project Titles:							
751E Bridge Inspection	0	0	0	0	0	0	0
756E Guardrail - High St.	0	0	0	0	0	0	0
761E Losey St. Bridge	6,284	0	0	0	0	0	0
764E Denton St. Bridge	55,346	0	0	0	0	0	0
767E Misc. Engineering	1,481	0	0	0	0	0	0
770E Guardrail-Ganson: North-Monr- Mechanic Street Bridge	0 180	0 0	0 0	0 0	0 0	0 0	0 0
	<u>63,291</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 473 Bridge Maintenance

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
706 Salaries and Wages	4,061	0	0	0	0	0	0
707 Wages-Temporary	562	0	0	0	0	0	0
709 Overtime	0	0	0	0	0	0	0
715 Employers FICA	360	0	0	0	0	0	0
719 Health Insurance	855	0	0	0	0	0	0
719.678 RX Drug Insurance	15	0	0	0	0	0	0
719.679 Health Insurance Deductible	0	0	0	0	0	0	0
722 Pension-General	186	0	0	0	0	0	0
724 Unemployment Comp.	82	0	0	0	0	0	0
724.001 Workers Compensation	95	0	0	0	0	0	0
725 Other Fringe Benefits	56	0	0	0	0	0	0
	6,272	0	0	0	0	0	0
Material and Supplies:							
782 Materials	383	0	0	0	0	0	0
	383	0	0	0	0	0	0
Contractual and Other:							
943 Equipment Rental - MP	4,808	0	0	0	0	0	0
966 PW Overhead	2,688	0	0	0	0	0	0
	7,496	0	0	0	0	0	0
Bridge Maintenance	14,151	0	0	0	0	0	0

WORK PROJECT DETAIL

Work Project Titles:

Public Works:

750 DPW Snow & Ice Control	4,530	0	0	0	0	0	0
752 W. Monroe Street Bridge	1,599	0	0	0	0	0	0
753 North Street	1,366	0	0	0	0	0	0
754 W. Trail Street	88	0	0	0	0	0	0
755 Ganson Street Bridge	934	0	0	0	0	0	0
756 E. High St. Bridge Micor	968	0	0	0	0	0	0
757 Mechanic Street	171	0	0	0	0	0	0
758 Bridge St. Bridge Maintenance	798	0	0	0	0	0	0
759 Francis Street	83	0	0	0	0	0	0
760 Liberty Street	18	0	0	0	0	0	0
761 Losey Ave. Bridge Maintenance	610	0	0	0	0	0	0
762 E. High (Near Airline)	2,571	0	0	0	0	0	0
763 Cooper Street Bridge	82	0	0	0	0	0	0
764 Denton Street Bridge	0	0	0	0	0	0	0
766 Airline Drive Bridge	333	0	0	0	0	0	0
	14,151	0	0	0	0	0	0

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 474 Traffic Services

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services							
706 Salaries and Wages	123,704	140,451	143,406	167,058	142,859	143,355	143,355
707 Wages-Temporary	8,924	5,387	6,305	13,896	15,067	24,048	24,048
709 Overtime	15,846	13,964	12,338	16,750	10,775	15,694	15,694
715 Employers FICA	11,866	12,976	13,045	15,124	12,906	14,007	14,007
719 Health Insurance	26,440	21,336	21,283	22,262	22,914	20,170	20,170
719.678 RX Drug Insurance	984	4,644	4,725	6,142	4,700	4,280	4,280
719.679 Health Insurance Deductible	0	0	593	2,596	318	1,975	1,975
722 Pension-General	6,666	9,138	9,174	11,028	10,985	11,372	11,372
724 Unemployment Comp.	700	606	558	704	379	380	380
724.001 Workers Compensation	2,954	3,231	3,253	2,109	1,771	1,777	1,777
725 Other Fringe Benefits	1,667	945	955	2,742	2,568	2,577	2,577
	199,751	212,678	215,635	260,411	225,242	239,635	239,635
Material and Supplies:							
759 Small Tools	4,009	3,954	36,094	3,000	3,000	3,000	3,000
782 Materials	74,662	60,919	11,457	16,513	15,940	40,513	40,513
	78,671	64,873	47,551	19,513	18,940	43,513	43,513
Contractual and Other:							
818 Contractual Services	52,882	66,686	40,080	43,000	46,000	30,000	30,000
818.002 Cont.Serv-RR Flashers	0	0	0	5,000	0	0	0
920 Utilities	70,896	78,508	72,351	70,000	70,000	70,000	70,000
933 Equipment Maintenance	459	501	50,129	55,206	50,000	55,206	55,206
943 Equipment Rental - MP	35,067	46,147	40,784	54,126	44,169	54,126	54,126
960 Education & Training	0	110	0	0	0	0	0
962 Uncollectible Accounts	290	0	0	0	0	0	0
966 PW Overhead	315	0	325	0	0	0	0
967 ENG Overhead	97,523	115,617	114,522	128,665	107,544	104,973	104,973
	257,432	307,569	318,191	355,997	317,713	314,305	314,305
Capital Outlay:							
977 Equipment	7,501	0	0	0	0	0	0
	7,501	0	0	0	0	0	0
Traffic Services	543,355	585,120	581,377	635,921	561,895	597,453	597,453

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 474 Traffic Services

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
<u>WORK PROJECT DETAIL</u>							
Work Project Titles:							
780 Traffic Eng. Office - 1/2 Major St.	74,935	86,825	81,301	77,151	84,530	86,453	86,453
781 Traffic Signals-City	199,113	229,950	236,929	249,000	242,825	251,000	251,000
781C Traffic Signals-Concord	672	264	443	1,500	500	500	500
781G Traffic Signals-Grass Lake	897	318	286	2,000	3,000	2,000	2,000
781J Traffic Signals-County	15,177	14,372	18,391	21,000	25,000	24,000	24,000
781P Partnership Park Lights	35,535	0	0	0	0	0	0
781S Traffic Signals-State (City Share)	52,500	40,036	32,526	50,270	45,270	45,500	45,500
781T Tree Trimming	0	4,074	1,760	6,000	4,500	6,000	6,000
782 Traffic Signs	115,022	115,746	122,493	140,000	80,000	107,000	107,000
782S Snow Route Signs	0	0	329	0	0	0	0
783 Pavement Marking	18,382	66,387	37,292	62,000	46,000	46,000	46,000
784 Railroad Signals	4,051	3,570	4,867	5,000	5,000	5,000	5,000
785 Emergency Equipment	0	4,147	36,043	7,000	8,000	7,000	7,000
787 CBD Traffic Study	400	0	0	0	0	0	0
788 Traffic Records & Studies	26,671	19,431	8,381	15,000	12,020	12,000	12,000
788A JACTS Traffic Counts, etc...	0	0	336	0	4,000	5,000	5,000
Under the Oaks Signs	0	0	0	0	1,250	0	0
	543,355	585,120	581,377	635,921	561,895	597,453	597,453

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 478 Winter Maintenance

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
706 Salaries and Wages	43,367	35,524	50,842	63,500	59,000	63,000	63,000
707 Wages-Temporary	465	1,869	11	3,000	1,000	1,000	1,000
709 Overtime	14,044	17,511	30,407	23,690	30,000	28,000	28,000
715 Employers FICA	4,380	4,162	6,173	6,900	6,885	7,038	7,038
719 Health Insurance	11,791	9,396	13,227	12,827	12,178	13,003	13,003
719.678 RX Drug Insurance	0	2,300	3,185	3,766	2,572	2,747	2,747
719.679 Health Insurance Deductible	0	0	2,035	2,851	65	69	69
722 Pension-General	2,583	2,917	4,469	5,231	6,364	6,507	6,507
724 Unemployment Comp.	787	596	863	1,058	886	891	891
724.001 Workers Compensation	1,235	1,074	1,506	2,134	2,097	2,144	2,144
725 Other Fringe Benefits	460	366	344	1,387	1,378	1,471	1,471
	79,112	75,715	113,062	126,344	122,425	125,870	125,870
Material and Supplies:							
782 Materials	61,695	74,901	101,016	82,400	102,000	105,514	105,514
	61,695	74,901	101,016	82,400	102,000	105,514	105,514
Contractual and Other:							
818 Contractual Services	0	0	1,290	5,000	5,000	5,000	5,000
943 Equipment Rental - MP	69,104	63,255	115,460	79,570	89,656	119,029	119,029
960. Education	240	0	0	0	0	0	0
966 PW Overhead	37,203	47,702	62,927	78,471	80,100	73,710	73,710
	106,547	110,957	179,677	163,041	174,756	197,739	197,739
Winter Maintenance	247,354	261,573	393,755	371,785	399,181	429,123	429,123

WORK PROJECT DETAIL

Work Project Titles:							
790 Snowplowing	58,282	46,086	109,033	118,128	112,500	120,000	120,000
791 Hauling Snow	8,163	3,670	46,521	53,000	54,675	62,000	62,000
792 Salting	180,909	177,986	238,201	200,657	232,006	247,123	247,123
794 Ice Damage	0	33,831	0	0	0	0	0
	247,354	261,573	393,755	371,785	399,181	429,123	429,123

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund

Dept 484 Transfers To Other Funds

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Contractual and Other:							
999.203 Cont.-Local Street Fund	155,000	290,000	175,000	265,000	575,000	533,700	533,700
999.320 Cont.-1998 MTF Bond D/S	123,950	128,718	128,144	0	0	0	0
999.324 Cont.-2003 MTF Bond D/S	140,553	138,529	141,160	256,685	256,685	255,590	255,590
	<u>419,503</u>	<u>557,247</u>	<u>444,304</u>	<u>521,685</u>	<u>831,685</u>	<u>789,290</u>	<u>789,290</u>
*Transfers To Other Funds	419,503	557,247	444,304	521,685	831,685	789,290	789,290

Fund 202 Major Street Fund

Dept 498 Trunkline Maintenance

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
706 Salaries and Wages	23,576	33,297	20,958	42,000	42,000	42,000	42,000
707 Wages-Temporary	425	887	941	1,000	1,000	1,000	1,000
709 Overtime	3,097	4,874	9,340	7,000	7,000	7,000	7,000
715 Employers FICA	1,157	2,078	1,699	3,825	3,825	3,825	3,825
719 Health Insurance	3,131	6,188	4,002	8,482	8,667	8,667	8,667
719.678 RX Drug Insurance	40	1,507	1,156	2,491	1,831	1,831	1,831
719.679 Health Insurance Deductible	0	0	702	1,886	46	46	46
722 Pension-General	669	1,458	1,201	2,940	3,504	3,504	3,504
724 Unemployment Comp.	136	160	209	215	120	120	120
724.001 Workers Compensation	354	627	491	1,183	1,165	1,165	1,165
725 Other Fringe Benefits	178	164	35	916	979	979	979
	<u>32,763</u>	<u>51,240</u>	<u>40,734</u>	<u>71,938</u>	<u>70,137</u>	<u>70,137</u>	<u>70,137</u>
Material and Supplies:							
782 Materials	36,885	42,546	41,709	49,983	44,331	46,758	46,758
	<u>36,885</u>	<u>42,546</u>	<u>41,709</u>	<u>49,983</u>	<u>44,331</u>	<u>46,758</u>	<u>46,758</u>
Contractual and Other:							
818 Contractual Services	5,616	5,784	545	7,000	5,000	5,000	5,000
943 Equipment Rental	32,698	49,556	43,797	58,795	52,248	54,231	54,231
966 PW Overhead	9,185	22,834	16,717	44,100	44,100	39,690	39,690
967 ENG Overhead	499	523	444	0	0	0	0
	<u>47,998</u>	<u>78,697</u>	<u>61,503</u>	<u>109,895</u>	<u>101,348</u>	<u>98,921</u>	<u>98,921</u>
Trunkline Maintenance	117,646	172,483	143,946	231,816	215,816	215,816	215,816

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 505 State Highway Construction

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Contractual and Other:							
950 State Highway Const.-City	377,558	717,889	234,371	624,962	385,274	387,417	387,417
950.001 State Highway Const.-Fed/St.	1,387,997	2,254,607	639,473	2,459,922	2,227,017	3,898,502	3,898,502
	<u>1,765,555</u>	<u>2,972,496</u>	<u>873,844</u>	<u>3,084,884</u>	<u>2,612,291</u>	<u>4,285,919</u>	<u>4,285,919</u>
State Highway Construction	<u>1,765,555</u>	<u>2,972,496</u>	<u>873,844</u>	<u>3,084,884</u>	<u>2,612,291</u>	<u>4,285,919</u>	<u>4,285,919</u>

WORK PROJECT DETAIL

<u>Work Project Titles:</u>	Federal/ State	Special Assessmt.	Fund Balance	PIF	Total
Ganson: Cooper to East (Stimulus)	430,000				430,000
Grand River Arts Walk: Glick to Monroe	949,952			224,781	1,174,733
Jackson: Louis Glick to Ganson (Stimulus)	789,000				789,000
Mechanic Bridge: (Local Bridge)	1,139,050			59,950	1,199,000
Morrell: Brown to West (Stimulus)	475,000				475,000
Wildwood: Daniel to West (STP)	115,500	97,686			213,186
Past MDOT Projects - Not Audited			5,000		5,000
	<u>3,898,502</u>	<u>97,686</u>	<u>5,000</u>	<u>284,731</u>	<u>4,285,919</u>

(203) Local Street Fund

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

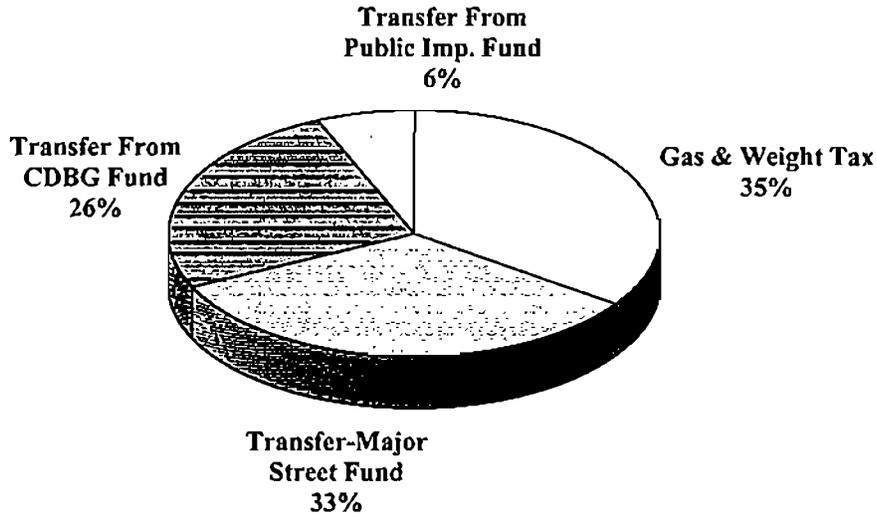
CHARACTER - This Fund is to be used:

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

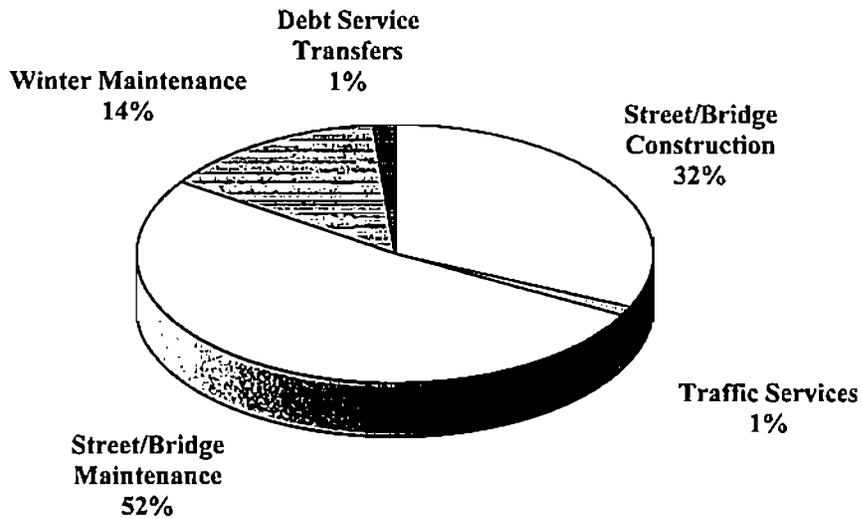
AUTHORIZATION- The Local Street Fund was established on July 1, 1972, as required by Act 51 of the Public Acts of 1951, as amended.

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Local Street Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2009/10 Adopted Budget
Local Street Fund
Summary of Revenues, Expenditures and Changes in Fund Balances

	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Revenues:							
State Gas & Weight Tax	601,127	593,862	584,605	586,160	561,105	557,911	557,911
Interest	2,276	711	0	1,000	0	0	0
Miscellaneous	1,044	3,677	56,810	1,800	800	800	800
Contributions From Other Funds	475,001	1,072,090	745,017	373,435	604,737	1,050,700	1,050,700
	<u>1,079,448</u>	<u>1,670,340</u>	<u>1,386,432</u>	<u>962,395</u>	<u>1,166,642</u>	<u>1,609,411</u>	<u>1,609,411</u>
Expenditures:							
Street & Bridge Construction	181,867	875,944	581,742	68,500	133,427	513,000	513,000
Street & Bridge Maintenance	634,574	702,152	702,191	755,043	828,965	832,414	832,414
Bridge Maintenance	1,830	0	0	0	0	0	0
Traffic Services	58,220	46,804	22,402	27,241	19,531	18,828	18,828
Winter Maintenance	89,860	160,887	213,763	192,868	207,753	230,335	230,335
Transfers To Other Funds	12,222	12,046	12,275	22,320	22,320	22,225	22,225
	<u>978,573</u>	<u>1,797,833</u>	<u>1,532,373</u>	<u>1,065,972</u>	<u>1,211,996</u>	<u>1,616,802</u>	<u>1,616,802</u>
Revenues Over (Under)							
Expenditures	100,875	(127,493)	(145,941)	(103,577)	(45,354)	(7,391)	(7,391)
Fund Balance - Beginning of Year	<u>231,358</u>	<u>332,233</u>	<u>204,740</u>	<u>58,799</u>	<u>58,799</u>	<u>13,445</u>	<u>13,445</u>
Fund Balance - End of Year	<u>332,233</u>	<u>204,740</u>	<u>58,799</u>	<u>(44,778)</u>	<u>13,445</u>	<u>6,054</u>	<u>6,054</u>

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 203 Local Street Fund

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
569 Act 51 Gas & Weight Tax	601,127	593,862	584,605	586,160	561,105	557,911	557,911
664 Interest	2,276	711	0	1,000	0	0	0
685.677 Insurance Refund-W/C	0	0	0	0	0	0	0
694.661 Expense Refund-Motor Pool	0	0	56,810	0	0	0	0
698.463 Miscellaneous	849	2,269	0	800	800	800	800
698.474 Miscellaneous	195	1,408	0	1,000	0	0	0
699.101 Cont.-General Fund	271,578	0	0	0	0	0	0
699.202 Cont.-Major Street Fund	155,000	290,000	175,000	265,000	575,000	533,700	533,700
699.245 Cont.-Public Improvemt. Fd.	0	229,643	84,386	86,435	6,161	104,000	104,000
699.286 Cont.-CDBG Fund	25,565	405,655	334,152	0	0	413,000	413,000
699.895 Cont.-Special Assessmt. Fd.	22,858	146,792	151,479	22,000	23,576	0	0
Total Revenues	1,079,448	1,670,340	1,386,432	962,395	1,166,642	1,609,411	1,609,411

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 451 Street & Bridge Construction

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services :							
706 Salaries and Wages	35,700	53,537	27,062	10,017	13,171	53,112	53,112
707 Wages-Temporary	2,165	2,704	152	0	20	0	0
709 Overtime	834	3,028	4,770	2,301	1,079	4,893	4,893
715 Employers FICA	2,838	4,376	2,609	942	1,092	4,437	4,437
719 Health Insurance	5,977	8,977	3,824	1,335	1,875	7,473	7,473
719.678 RX Drug Insurance	474	2,352	979	368	446	1,586	1,586
719.679 Health Insurance Deductible	0	0	423	156	143	732	732
722 Pension-General	1,582	3,069	1,847	739	1,019	4,147	4,147
724 Unemployment Comp.	223	246	39	42	35	141	141
724.001 Workers Compensation	457	587	324	126	163	658	658
725 Other Fringe Benefits	333	194	213	167	236	956	956
	<u>50,583</u>	<u>79,070</u>	<u>42,242</u>	<u>16,193</u>	<u>19,279</u>	<u>78,135</u>	<u>78,135</u>
Material and Supplies:							
782 Materials	2,562	391	22	0	500	0	0
	<u>2,562</u>	<u>391</u>	<u>22</u>	<u>0</u>	<u>500</u>	<u>0</u>	<u>0</u>
Contractual and Other:							
818 Contractual Services	100,953	757,227	515,711	43,684	103,673	396,581	396,581
943 Equipment Rental - MP	4,840	337	202	0	0	0	0
966 PW Overhead	862	324	32	0	0	0	0
967 ENG Overhead	22,067	38,595	23,533	8,623	9,975	38,284	38,284
	<u>128,722</u>	<u>796,483</u>	<u>539,478</u>	<u>52,307</u>	<u>113,648</u>	<u>434,865</u>	<u>434,865</u>
Street Construction	<u>181,867</u>	<u>875,944</u>	<u>581,742</u>	<u>68,500</u>	<u>133,427</u>	<u>513,000</u>	<u>513,000</u>

WORK PROJECT DETAIL

Work Project Titles:	Funding			Total Cost
	Fd. Bal.	CDBG	PIF	
Homewild: Perrine to State (CDBG)		47,000	14,000	61,000
Local Bridge Inspection & Eng.	1,000			1,000
Local St. Const. - Misc.	1,000			1,000
Local St. Paving				-
Local St. Planning & Permits	20,000			20,000
State: Pearl to Ganson (CDBG)		222,000	52,000	274,000
Wesley: Blackstone to Jackson (CDBG)		144,000	12,000	156,000
	<u>22,000</u>	<u>413,000</u>	<u>78,000</u>	<u>513,000</u>

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 463 Street & Bridge Maintenance

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
706 Salaries and Wages	123,968	146,860	172,334	155,901	180,900	170,000	170,000
707 Wages-Temporary	17,451	12,113	479	12,000	12,000	12,000	12,000
709 Overtime	2,123	1,214	416	6,000	6,000	6,000	6,000
715 Employers FICA	10,060	13,133	12,617	13,303	15,216	14,382	14,382
719 Health Insurance	24,814	36,817	30,301	31,492	37,338	35,088	35,088
719.678 RX Drug Insurance	1,313	8,932	8,752	9,245	7,887	7,412	7,412
719.679 Health Insurance Deductible	0	0	5,369	7,000	199	187	187
722 Pension-General	5,227	8,770	9,107	9,714	13,363	12,584	12,584
724 Unemployment Comp.	951	458	270	748	477	451	451
724.001 Workers Compensation	2,921	3,726	3,410	4,115	4,634	4,380	4,380
725 Other Fringe Benefits	1,289	994	606	3,009	3,825	3,571	3,571
	190,117	233,017	243,661	252,527	281,839	266,055	266,055
Material and Supplies:							
782 Materials	59,533	66,477	77,778	84,772	114,844	82,185	82,185
	59,533	66,477	77,778	84,772	114,844	82,185	82,185
Contractual and Other:							
818 Contractual Services	101,904	48,106	6,373	50,000	63,525	100,000	100,000
943 Equipment Rental - MP	207,602	218,595	234,577	222,033	199,134	241,614	241,614
960. Education	0	0	210	0	1,413	0	0
966 PW Overhead	75,217	135,957	139,592	145,711	168,210	142,560	142,560
967 ENG Overhead	201	0	0	0	0	0	0
	384,924	402,658	380,752	417,744	432,282	484,174	484,174
Street Maintenance	634,574	702,152	702,191	755,043	828,965	832,414	832,414

WORK PROJECT DETAIL

(See Detail Next Page)

Work Project Titles:							
Street Cleaning	212,795	226,045	293,667	244,481	226,270	251,815	251,815
Maintenance C&G Streets	310,886	326,961	279,010	325,000	429,269	389,470	389,470
Maintenance Catch Basins	69,319	113,309	91,646	101,562	95,494	104,609	104,609
Maint. No C&G Streets	41,574	35,837	37,868	84,000	77,932	86,520	86,520
	634,574	702,152	702,191	755,043	828,965	832,414	832,414

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

WORK PROJECT DETAIL

Fund 203 Local Street Fund
Dept 463 Street Maintenance

Dept.	Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
<u>Street Cleaning:</u>								
900	Machine Sweeping	95,307	90,895	140,928	106,381	100,306	109,572	109,572
901	Haul Sweepings	47,785	53,661	70,815	55,000	48,932	56,650	56,650
902	Hand Cleaning	60,691	67,753	65,760	69,100	63,032	71,173	71,173
903	Sweeping - Leaves	0	0	6,726	0	0	0	0
904	Clean Alleys	9,012	13,736	9,438	14,000	14,000	14,420	14,420
		212,795	226,045	293,667	244,481	226,270	251,815	251,815
<u>Maintenance C&G Streets:</u>								
905	Asphalt Patching	136,823	158,707	175,533	161,000	148,864	172,050	172,050
906	Concrete Patching	0	2,123	239	7,000	7,000	7,210	7,210
907	Curb & Gutter Repair	39,457	46,586	42,187	50,000	43,932	51,500	51,500
908	Crackfill	17,388	17,352	23,425	28,000	28,000	28,840	28,840
909	Parkway Maintenance	24,498	27,808	28,671	29,000	29,000	29,870	29,870
911	Chipseal	92,720	74,385	8,955	50,000	172,473	100,000	100,000
		310,886	326,961	279,010	325,000	429,269	389,470	389,470
<u>Maintenance Catch Basins:</u>								
912	Catch Basin Work	17,724	33,499	36,461	35,000	35,000	36,050	36,050
913	Clean Catch Basins	51,595	79,810	55,185	66,562	60,494	68,559	68,559
		69,319	113,309	91,646	101,562	95,494	104,609	104,609
<u>Maintenance No C&G Streets:</u>								
914	Grade & Gravel	23,665	26,234	23,344	47,000	40,932	48,410	48,410
915	Asphalt Patching	1,243	607	0	5,500	5,500	5,665	5,665
916	Crackfill	892	0	0	0	0	0	0
917	Dust Prevention	2,850	2,615	1,853	12,500	12,500	12,875	12,875
918	Shoulder & Gutter Repair	411	4,656	5,643	13,500	13,500	13,905	13,905
920	Railroad ROW Maintenance	0	59	0	0	0	0	0
921	Wesley St. Alley	12,513	0	0	0	0	0	0
922	Bridge Maintenance	0	1,666	1,149	5,500	5,500	5,665	5,665
924	Mechanic St. Armory Arts	0	0	5,879	0	0	0	0
		41,574	35,837	37,868	84,000	77,932	86,520	86,520
		634,574	702,152	702,191	755,043	828,965	832,414	832,414

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 474 Traffic Services

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
706 Salaries and Wages	22,062	17,959	8,840	10,539	7,000	6,541	6,541
707 Wages-Temporary	0	0	0	0	700	0	0
709 Overtime	164	369	0	0	0	0	0
715 Employers FICA	1,632	1,391	643	806	589	500	500
719 Health Insurance	5,521	3,431	1,385	1,404	1,467	920	920
719.678 RX Drug Insurance	106	769	403	388	289	195	195
719.679 Health Insurance Deductible	0	0	5	164	100	90	90
722 Pension-General	998	1,031	473	632	501	468	468
724 Unemployment Comp.	245	57	31	44	19	17	17
724.001 Workers Compensation	515	403	179	133	87	81	81
725 Other Fringe Benefits	550	252	127	173	126	118	118
	31,793	25,662	12,086	14,283	10,878	8,930	8,930
Material and Supplies:							
782 Materials	2,120	302	14	981	450	981	981
	2,120	302	14	981	450	981	981
Contractual and Other:							
943 Equipment Rental - MP	9,830	7,598	4,178	4,600	3,303	4,600	4,600
962 Uncollectible Accounts	0	147	0	0	0	0	0
967 ENG Overhead	14,477	13,095	6,124	7,377	4,900	4,317	4,317
	24,307	20,840	10,302	11,977	8,203	8,917	8,917
Capital Outlay:							
Traffic Services	58,220	46,804	22,402	27,241	19,531	18,828	18,828

WORK PROJECT DETAIL

Work Project Titles:							
980 Traffic Office -1/2 Local St.	833	5,124	3,221	2,304	1,000	1,000	1,000
981 Traffic Signs	57,206	41,481	18,736	23,937	18,131	17,328	17,328
982 Pavement Marking	181	199	445	1,000	400	500	500
	58,220	46,804	22,402	27,241	19,531	18,828	18,828

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 478 Winter Maintenance

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services							
706 Salaries and Wages	13,656	22,553	23,769	32,000	30,572	32,000	32,000
707 Wages-Temporary	135	653	0	2,000	2,000	2,000	2,000
709 Overtime	2,933	5,348	12,098	8,000	10,000	10,000	10,000
715 Employers FICA	1,270	2,170	2,727	3,213	3,257	3,366	3,366
719 Health Insurance	4,005	5,491	5,801	6,464	6,310	6,605	6,605
719.678 RX Drug Insurance	0	1,333	1,665	1,898	1,333	1,395	1,395
719.679 Health Insurance Deductible	0	0	1,035	1,437	34	35	35
722 Pension-General	746	1,535	1,973	2,400	2,901	3,003	3,003
724 Unemployment Comp.	220	385	486	550	550	550	550
724.001 Workers Compensation	367	594	705	994	992	1,025	1,025
725 Other Fringe Benefits	113	185	105	679	693	727	727
	23,445	40,247	50,364	59,635	58,642	60,706	60,706
Material and Supplies:							
782 Materials	25,433	42,734	60,067	40,578	52,485	57,733	57,733
	25,433	42,734	60,067	40,578	52,485	57,733	57,733
Contractual and Other:							
818. Contractual Services	0	1,650	0	0	0	0	0
943 Equipment Rental - MP	30,227	50,500	75,608	56,655	60,111	77,876	77,876
966 PW Overhead	10,755	25,756	27,724	36,000	36,515	34,020	34,020
	40,982	77,906	103,332	92,655	96,626	111,896	111,896
Winter Maintenance	89,860	160,887	213,763	192,868	207,753	230,335	230,335

<i>WORK PROJECT DETAIL</i>							
Work Project Titles:							
990 Snowplowing	20,986	37,897	60,570	62,501	64,371	72,000	72,000
991 Hauling Snow	1,193	408	3,019	10,300	10,500	10,500	10,500
992 Salting	67,681	107,461	150,174	120,067	132,882	147,835	147,835
994 Ice Damage	0	15,121	0	0	0	0	0
	89,860	160,887	213,763	192,868	207,753	230,335	230,335

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 203 Major Street Fund

Dept 484 Transfers To Other Funds

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Contractual and Other:							
999.324 Cont.-2003 MTF Bond D/S	12,222	12,046	12,275	22,320	22,320	22,225	22,225
	<u>12,222</u>	<u>12,046</u>	<u>12,275</u>	<u>22,320</u>	<u>22,320</u>	<u>22,225</u>	<u>22,225</u>
*Transfers To Other Funds	<u><u>12,222</u></u>	<u><u>12,046</u></u>	<u><u>12,275</u></u>	<u><u>22,320</u></u>	<u><u>22,320</u></u>	<u><u>22,225</u></u>	<u><u>22,225</u></u>

(208) Ella Sharp Park Operating Fund

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

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

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



City of Jackson Fiscal Year 2009/10 Adopted Budget Analysis of Changes in Fund Balance

Fund 208 Ella W. Sharp Park Operating Fund

	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Revenues:							
General	498,258	521,062	528,733	549,000	543,000	551,500	551,500
Mini-Golf Course	125,886	130,606	130,664	154,000	135,000	146,000	146,000
Sharp Park Endowment	34,906	49,367	53,982	55,000	46,489	46,300	46,300
	<u>659,050</u>	<u>701,035</u>	<u>713,379</u>	<u>758,000</u>	<u>724,489</u>	<u>743,800</u>	<u>743,800</u>
Expenditures:							
Mini-Golf Course	50,601	50,930	48,288	76,776	57,144	69,632	69,632
Parks & Recreation	607,843	637,847	664,634	680,261	667,577	674,781	674,781
	<u>658,444</u>	<u>688,777</u>	<u>712,922</u>	<u>757,037</u>	<u>724,721</u>	<u>744,413</u>	<u>744,413</u>
Excess of Revenues Over (Under)							
Expenditures	606	12,258	457	963	(232)	(613)	(613)
Fund Balance - Beginning of Year	<u>1,853</u>	<u>2,459</u>	<u>14,717</u>	<u>15,174</u>	<u>15,174</u>	<u>14,942</u>	<u>14,942</u>
Fund Balance - End of Year	<u>2,459</u>	<u>14,717</u>	<u>15,174</u>	<u>16,137</u>	<u>14,942</u>	<u>14,329</u>	<u>14,329</u>

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 208 Ella W. Sharp Park Operating Fund

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
<u>Dept 000 General (Incl. Golf Course):</u>							
643 Golf Balls-Tees-Pullcarts	6,514	5,834	6,592	10,000	7,500	8,500	8,500
644 Merchandise	37,887	33,966	32,589	50,000	39,000	42,000	42,000
646 Golf Cart Rental	101,664	106,535	114,531	140,000	120,000	128,000	128,000
651.001 Golf Fees	279,104	274,658	276,422	300,000	298,000	308,000	308,000
664 Interest	403	369	302	1,000	1,000	1,000	1,000
698 Miscellaneous	5,686	5,200	5,797	8,000	6,500	8,000	8,000
699.101 Contribution - General Fund	67,000	94,500	92,500	40,000	71,000	56,000	56,000
	498,258	521,062	528,733	549,000	543,000	551,500	551,500
<u>Dept 584 Sharp Park Mini-Golf Course:</u>							
644 Merchandise	14,518	15,107	12,674	19,000	14,700	16,000	16,000
651.001 Golf Fees	111,368	115,499	117,990	135,000	120,300	130,000	130,000
	125,886	130,606	130,664	154,000	135,000	146,000	146,000
<u>Dept 718 Ella W. Sharp Endowment:</u>							
699.718 Cont.-Sharp Pk. Endow. Fd.	34,906	49,367	53,982	55,000	46,489	46,300	46,300
Total Revenues	659,050	701,035	713,379	758,000	724,489	743,800	743,800

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 208 Ella W. Sharp Park Operating Fund
Dept 584 Mini-Golf Course

Account Description	2005/06	2006/07	2007/08	2008/09	2008/09	2009/10	2009/10
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Personal Services:							
707 Wages-Temporary	27,294	31,307	29,241	40,680	32,000	40,680	40,680
715 Employers FICA	2,062	2,371	2,199	3,112	2,500	3,112	3,112
724 Unemployment Comp.	598	705	492	2,052	800	1,404	1,404
724.001 Workers Compensation	620	713	661	936	900	936	936
	<u>30,574</u>	<u>35,096</u>	<u>32,593</u>	<u>46,780</u>	<u>36,200</u>	<u>46,132</u>	<u>46,132</u>
Material And Supplies:							
745 Program Supplies	7,919	7,880	7,743	8,000	6,500	8,000	8,000
776 Custodial Supplies	196	0	0	250	0	0	0
778 Equipment Maint Supplies	1,543	529	1,218	1,500	1,100	1,500	1,500
	<u>9,658</u>	<u>8,409</u>	<u>8,961</u>	<u>9,750</u>	<u>7,600</u>	<u>9,500</u>	<u>9,500</u>
Contractual And Other:							
818.584 Cont. Serv. - Mini-Golf Imp.	3,500	0	0	10,000	6,000	5,000	5,000
853 Telephone	390	443	545	1,000	600	1,000	1,000
914 Insurance	605	625	246	246	244	500	500
920 Utilities	4,233	4,876	4,943	6,500	5,500	6,000	6,000
933 Equipment Maintenance	1,641	1,481	1,000	2,500	1,000	1,500	1,500
	<u>10,369</u>	<u>7,425</u>	<u>6,734</u>	<u>20,246</u>	<u>13,344</u>	<u>14,000</u>	<u>14,000</u>
Mini-Golf Course	<u>50,601</u>	<u>50,930</u>	<u>48,288</u>	<u>76,776</u>	<u>57,144</u>	<u>69,632</u>	<u>69,632</u>

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Personnel Schedule

Class Grade Position	# Positions		Budgeted Salaries & Wages
	Permanent	Temporary	
<i>Department: Mini-Golf Course</i>			
<i>Fund-Activity: 208-584</i>			
PT Part Time - Recreation		13	40,680

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Parks & Recreation</i>				
<i>Fund-Activity: 208-691</i>				
010	Sharp Park Maintenance Supervisor	1		60,697
012	Superintendent of Ella Sharp Park	1		73,275
305	Maintenance Worker II	1		35,220
306	Greenskeeper	1		45,313
PT	Part Time - Recreation		28	155,800
		4	28	370,305
Less: Allocations to 101-697:				
				Superintendent of Ella Sharp Park (1/3) -24,425
				Park & Facilities Supervisor (1/3) -20,232
				Maintenance Worker II (1/3) -11,740
Activity Total				313,908

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 208 Ella W. Sharp Park Operating Fund
Dept 691 Parks And Recreation

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
702 Termination Pay	0	0	0	0	0	0	0
706 Salaries and Wages	140,055	144,498	152,624	154,943	155,000	158,108	158,108
707 Wages-Temporary	165,135	151,623	153,671	163,000	155,000	155,800	155,800
709 Overtime	13,709	14,153	11,198	14,000	13,500	15,000	15,000
715 Employers FICA	24,383	23,413	23,940	24,082	24,000	24,014	24,014
719 Health Insurance	17,157	15,239	15,135	16,987	17,000	18,953	18,953
719.678 RX Drug Insurance	468	3,285	3,550	4,734	4,800	3,561	3,561
719.679 Health Insurance Deductible	0	0	1,020	1,832	1,800	917	917
722 Pension-General	6,899	8,690	8,763	9,108	9,100	11,305	11,305
724 Unemployment Comp.	3,943	3,615	3,135	5,301	5,300	4,710	4,710
724.001 Workers Compensation	7,210	6,944	7,113	7,330	7,300	3,637	3,637
725 Other Fringe Benefits	1,288	1,510	1,518	2,783	2,800	3,156	3,156
	380,247	372,970	381,667	404,100	395,600	399,161	399,161
Material and Supplies:							
745 Program Supplies	15,740	15,739	16,132	12,500	12,500	13,000	13,000
745.002 Program Supplies for Resale	79,463	87,678	92,298	81,000	85,000	85,000	85,000
751 Gasoline	21,253	22,084	22,881	23,000	22,000	22,000	22,000
758 Laundry	1,568	1,027	1,826	1,800	1,600	1,800	1,800
776 Custodial Supplies	2,232	2,402	1,983	2,800	2,000	2,500	2,500
778 Equipment Maint Supplies	16,124	24,170	25,263	23,000	23,000	23,000	23,000
783 Seed and Sod	33,147	33,396	35,343	35,000	35,000	35,000	35,000
	169,527	186,496	195,726	179,100	181,100	182,300	182,300
Contractual and Other:							
810 EPAY Costs	2,802	2,659	3,412	3,000	3,500	3,500	3,500
818 Contractual Services	0	0	6,194	6,000	5,900	6,000	6,000
853 Telephone	4,286	4,330	4,735	5,000	4,800	5,000	5,000
914 Insurance	5,592	6,757	5,041	5,041	5,077	5,100	5,100
920 Utilities	15,506	21,827	24,037	25,000	25,000	25,000	25,000
931 Building Maintenance	6,305	10,110	13,018	14,000	18,000	15,000	15,000
933 Equipment Maintenance	6,908	3,372	5,776	7,500	4,500	7,000	7,000
939 Vehicle Maintenance	2,496	4,364	4,483	5,000	4,500	5,000	5,000
941 Rentals	1,197	10,420	1,263	1,500	600	1,500	1,500
943 Equipment Rental - MP	0	0	8,636	0	8,700	15,220	15,220
	45,092	63,839	76,595	72,041	80,577	88,320	88,320
Capital Outlay:							
974.690 Land Imp.-Forestry	1,660	3,052	3,435	3,000	3,000	5,000	5,000
982 Machinery & Equipment	8,185	6,400	7,211	16,900	7,300	0	0
985 Vehicles	3,132	5,090	0	5,120	0	0	0
	12,977	14,542	10,646	25,020	10,300	5,000	5,000
Parks And Recreation	607,843	637,847	664,634	680,261	667,577	674,781	674,781

(210) Land Acquisition Fund

PURPOSE- The Land Acquisition Fund is used to record the sale and acquisition of various properties (non tax reverted) and other land of within the City.

CHARACTER- Initial funding is comprised of a transfer from the General Fund. In addition, the sale of City properties (non tax reverted) will be deposited into this Fund from year to year. These funds will be used to acquire various properties (non tax reverted) and other land of within the City.

AUTHORITY - The Land Acquisition Fund was established as part of the Annual Budget Resolution of the City Council adopted May 28, 2002.

City of Jackson Fiscal Year 2009/10 Adopted Budget Analysis of Changes in Fund Balance

Fund 210 Land Acquisition Fund

	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Revenues	171,165	24,118	72,776	28,000	32,200	50,000	50,000
Expenditures	148,887	53,226	54,592	50,000	50,000	50,000	50,000
Excess of Revenues Over (Under) Expenditures	22,278	(29,108)	18,184	(22,000)	(17,800)	0	0
Fund Balance - Beginning of Year	6,840	29,118	10	18,194	18,194	394	394
Fund Balance - End of Year	29,118	10	18,194	(3,806)	394	394	394

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 210 Land Acquisition Fund

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
664 Interest	165	1,118	1,892	500	200	0	0
673.001 Sale Of Fixed Assets-Land	11,000	23,000	70,884	10,000	0	0	0
699.101 Contrib. - General Fund	160,000	0	0	0	0	0	0
699.245 Contrib. - PIF Fund	0	0	0	17,500	32,000	50,000	50,000
Total Revenues	171,165	24,118	72,776	28,000	32,200	50,000	50,000

Expenditure Detail

Fund 210 Land Acquisition Fund

Dept 736 Acquisition

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Contractual And Other:							
818 Contractual Service	0	0	0	0	0	0	0
956.001 Contingency	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
Capital Outlay:							
973 Land Acquisition	0	60	0	0			
976.212 Buildings-Consumers Energy	148,887	53,166	54,592	50,000	50,000	50,000	50,000
	148,887	53,226	54,592	50,000	50,000	50,000	50,000
Total Expenditures	148,887	53,226	54,592	50,000	50,000	50,000	50,000

(211) Housing Initiative Fund

PURPOSE- The Housing Initiative Fund is used to record the acquisition of tax reverted properties and other land within the City for renovation, development and subsequent sale as private residences.

CHARACTER- Initial funding is comprised of a transfer from the Sale of Land Fund on July 1, 2003. In addition, donations from private sources as well as the subsequent sale proceeds from these City properties will be deposited into this Fund from year to year. These funds will be then be used to acquire various tax reverted properties and other land within the City. It is anticipated that sales of the properties acquired an renovated will provide funds for additional acquisitions each fiscal year.

AUTHORITY - The Housing Initiative Fund will be established as part of the 2003/04 Annual Budget Resolution of the City Council to be adopted May 27, 2003.

City of Jackson Fiscal Year 2009/10 Adopted Budget Analysis of Changes in Fund Balance

<i>Fund 211 Housing Initiative Fund</i>							
	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Revenues	15,949	510	21,000	50,000	10,000	30,000	30,000
Expenditures	182,337	29,473	24,800	47,775	10,000	30,000	30,000
Excess of Revenues Over (Under) Expenditures	(166,388)	(28,963)	(3,800)	2,225	0	0	0
Fund Balance - Beginning of Year	199,388	33,000	4,037	237	237	237	237
Fund Balance - End of Year	33,000	4,037	237	2,462	237	237	237

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 211 Housing Initiative Fund

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
664 Interest	2,533	510	0	0	0	0	0
673.001 Sale Of Fixed Assets-Land	13,416	0	0	50,000	10,000	30,000	30,000
675.043 Donations-Flagstar Bank	0	0	0	0	0	0	0
699.101 Contrib. - General Fund	0	0	21,000	0	0	0	0
Total Revenues	15,949	510	21,000	50,000	10,000	30,000	30,000

Expenditure Detail

Fund 211 Housing Initiative Fund

Dept 736 Acquisition

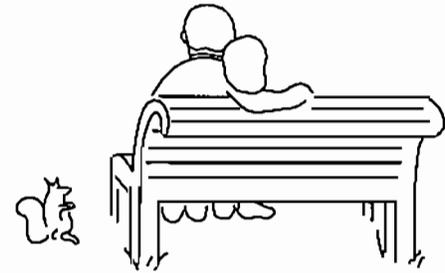
Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Contractual And Other:							
818 Contractual Service	1,517	293	180	500	0	0	0
914 Insurance	785	800	775	775	735	750	750
920 Utilities	3,111	2,547	2,572	2,000	4,150	4,500	4,500
930 Repairs and Maintenance	9,601	4,987	518	1,500	250	1,500	1,500
959 Property Taxes	16,514	15,444	20,755	22,000	4,650	5,000	5,000
963 Miscellaneous	140,670	12	0	0	0	0	0
	172,198	24,083	24,800	26,775	9,785	11,750	11,750
Capital Outlay:							
973 Land Acquisition	0	0	0	0	0	0	0
974 Land Improvements	10,139	5,390	0	0	0	0	0
999.101 Contribution - General Fund	0	0	0	21,000	215	18,250	18,250
	10,139	5,390	0	21,000	215	18,250	18,250
Total Expenditures	182,337	29,473	24,800	47,775	10,000	30,000	30,000

(245) Public Improvement Fund

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

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

AUTHORITY - The Public Improvement Fund was initially established on July 1, 1950, through authority provided by the City Charter. The City Charter was revised by referendum effective December 1, 1997 with continued provision of the two mill levy for public improvements.



City of Jackson Fiscal Year 2009/10 Adopted Budget Analysis of Changes in Fund Balance

Fund 245 Public Improvement Fund

	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Revenues	1,143,595	1,224,228	1,255,049	1,227,000	1,214,500	1,190,880	1,190,880
Expenditures	578,017	1,708,555	1,285,908	1,355,583	1,568,205	1,266,517	1,266,517
Excess of Revenues Over (Under) Expenditures	565,578	(484,327)	(30,859)	(128,583)	(353,705)	(75,637)	(75,637)
Fund Balance - Beginning of Year	383,525	949,103	464,776	433,917	433,917	80,212	80,212
Fund Balance - End of Year	949,103	464,776	433,917	305,334	80,212	4,575	4,575

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 245 Public Improvement Fund

Account Description	2005/06	2006/07	2007/08	2008/09	2008/09	2009/10	2009/10
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
403 Current Property Taxes	1,097,591	1,153,021	1,190,170	1,181,000	1,181,000	1,157,380	1,157,380
424 Payments In Lieu Of Taxes	6,853	5,566	6,498	6,000	6,500	6,500	6,500
664 Interest	39,151	65,641	58,381	40,000	27,000	27,000	27,000
Total Revenues	1,143,595	1,224,228	1,255,049	1,227,000	1,214,500	1,190,880	1,190,880

Expenditure Detail

Fund 245 Public Improvement Fund
Dept 245 Public Improvements-General

Account Description	2005/06	2006/07	2007/08	2008/09	2008/09	2009/10	2009/10
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Contractual and Other:							
956.001 Contingency	0	0	0	0	0	0	0
962 Uncollectible Accounts	0	37,778	0	3,000	3,000	3,000	3,000
999.202 Cont.-Major St. Fund	101,016	631,966	454,735	579,290	684,259	806,370	806,370
999.203 Cont.-Local St. Fund	0	229,643	84,386	86,435	6,161	104,000	104,000
999.210 Cont.-Land Acq. Fund	0	0	0	17,500	32,000	50,000	50,000
999.368 Rental - Building Auth. D/S	125,964	127,104	128,394	128,500	128,500	128,784	128,784
999.401 Contrib.- Capital Projects Fd.	99,126	317,489	313,907	330,000	519,305	132,000	132,000
999.583 Contrib.- SP Golf Prac.Ctr. Fd.	0	5,000	12,000	0	10,000	10,000	10,000
	326,106	1,348,980	993,422	1,144,725	1,383,225	1,234,154	1,234,154
Capital Outlay:							
974.446 Storm Drain Construction	53,855	64,176	88,326	98,000	73,305	10,000	10,000
974.448 Sidewalk Program-Local	89,793	79,000	90,000	0	0	0	0
976.011 City Hall Construction	0	106,811	3,435	0	0	0	0
991.265 City Hall Inst. Cont - Principal	70,000	75,000	80,000	80,000	80,000	0	0
991.698 Nixon Inst. Cont - Principal	20,000	20,000	20,000	25,000	25,000	20,000	20,000
995.265 City Hall Inst. Cont - Interest	11,438	8,813	6,000	3,000	3,000	0	0
995.698 Nixon Inst. Cont - Interest	6,825	5,775	4,725	4,858	3,675	2,363	2,363
	251,911	359,575	292,486	210,858	184,980	32,363	32,363
Public Improvements-General	578,017	1,708,555	1,285,908	1,355,583	1,568,205	1,266,517	1,266,517
Total Expenditures	578,017	1,708,555	1,285,908	1,355,583	1,568,205	1,266,517	1,266,517

(249) Building Department Fund

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

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

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

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

City of Jackson Fiscal Year 2009/10 Adopted Budget Analysis of Changes in Fund Balance

Fund 249 Building Department Fund

	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Revenues	583,697	549,893	482,854	529,200	487,305	476,248	476,248
Expenditures	584,468	549,047	483,086	528,917	487,920	476,248	476,248
Excess of Revenues Over (Under) Expenditures	(771)	846	(232)	283	(615)	0	0
Fund Balance - Beginning of Year	772	1	847	615	615	0	0
Fund Balance - End of Year	1	847	615	898	0	0	0

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

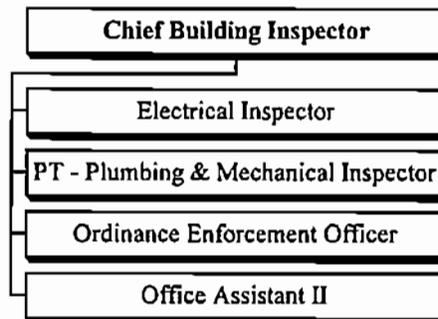
Fund 249 Building Department Fund

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
477 Building	182,071	150,404	152,278	150,000	141,700	150,000	150,000
478 Electrical	52,743	63,296	52,697	50,000	51,250	50,000	50,000
479 Heating	41,421	43,747	31,855	30,000	32,925	30,000	30,000
480 Plumbing	26,778	26,499	22,392	20,000	26,775	25,000	25,000
482 Plan Reviews	2,262	0	2,592	2,200	18,550	15,000	15,000
608 Code Enforcement-Housing	10,034	12,544	9,194	10,000	7,400	1,000	1,000
608.001 Code Enforcement-Other	168	0	0	0	0	0	0
608.002 Dangerous Building Fees	8,364	10,228	2,805	5,000	2,400	5,000	5,000
647 Printed Material	80	186	112	0	50	0	0
664 Interest	7,621	10,512	-1,381	5,000	150	500	500
683 Building Demolitions	51,888	57,180	-2,624	55,000	55,000	55,000	55,000
698 Miscellaneous	13,317	12,372	9,834	10,000	9,500	10,000	10,000
698.002 Building Board Appeal Fees	1,950	1,925	3,100	3,000	2,800	2,500	2,500
699.101 Contribution - General Fund	185,000	161,000	200,000	189,000	138,805	132,248	132,248
Total Revenues	583,697	549,893	482,854	529,200	487,305	476,248	476,248

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Inspection</i>				
<i>Fund-Activity: 249-371</i>				
004	Ordinance Enforcement Officer	1		34,648
010	Electrical Inspector	1		50,328
013	Chief Building Inspector	1		67,988
305	Office Assistant II	1		45,313
PT	Plumbing & Mechanical Inspector	1		54,600
		5		252,877
Add:	1/4 Dir. Comm. Dev from CDBG			25,008
	1/2 Admin Secretary II from CDBG			19,954
	1/2 Clerk Typist II from CDBG			18,404
Less:	1/2 Office Assistant II to CDBG			-22,656
	1/2 Ordinance Enforcement Officer to CDBG			-17,324
Activity Total				276,263

City of Jackson
Inspection
Activity Personnel Chart



*This Activity is under the direction of the
 Director of Community Development.*

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 249 Building Department Fund
Dept 371 Inspection

Account Description	2005/06	2006/07	2007/08	2008/09	2008/09	2009/10	2009/10
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Personal Services:							
702 Termination Pay	0	37,870	31,412	0	0	0	0
706 Salaries and Wages	352,928	312,572	299,007	322,804	265,000	276,263	276,263
707 Wages-Temporary	526	0	3,780	0	2,775	0	0
709 Overtime	60	0	88	0	3	0	0
715 Employers FICA	26,694	26,931	24,779	24,699	21,750	21,137	21,137
719 Health Insurance	57,570	33,176	21,699	24,531	31,900	24,976	24,976
719.678 RX Drug Insurance	1,834	8,358	5,451	6,258	4,975	7,025	7,025
719.679 Health Insurance Deductible	0	0	1,633	2,061	2,925	0	0
722 Pension-General	15,655	17,436	13,218	14,588	7,200	15,852	15,852
724 Unemployment	1,772	875	1,155	941	1,050	567	567
724.001 Workers Compensation	2,929	2,538	1,601	1,515	1,550	1,988	1,988
725 Other Fringe Benefits	3,265	1,418	1,484	4,425	1,850	4,395	4,395
	463,233	441,174	405,307	401,822	340,978	352,203	352,203
Material and Supplies:							
726 Office Supplies	7,463	5,884	6,083	6,500	6,000	6,000	6,000
737 Publications	591	1,695	778	1,785	2,000	1,755	1,755
751 Gasoline	3,339	1,923	2,252	2,000	1,200	1,500	1,500
	11,393	9,502	9,113	10,285	9,200	9,255	9,255
Contractual and Other:							
818 Contractual Services	8,195	5,225	5,817	7,350	28,250	6,100	6,100
818.004 Building Demolitions	54,537	53,382	6,488	55,000	55,000	55,000	55,000
818.028 Cont GIS	500	0	0	0	0	0	0
853 Telephone	5,735	4,712	4,164	3,900	2,475	2,600	2,600
873 Travel	1,614	1,269	3,060	1,500	1,500	1,500	1,500
900 Printing & Publishing	7,911	6,092	5,353	6,000	9,550	7,500	7,500
934 Office Equipment Maintenance	105	326	210	750	250	250	250
935 Software Maintenance	0	347	994	1,000	1,920	1,250	1,250
939 Vehicle Maintenance	2,480	1,928	1,994	2,545	1,300	2,000	2,000
943 Equipment Rental - MP	0	0	0	0	4,589	4,590	4,590
958 Memberships & Dues	625	745	622	965	965	1,000	1,000
960 Education & Training	1,871	2,400	1,191	1,500	1,500	1,500	1,500
962 Uncollectible Accounts	18,667	21,945	24,240	36,300	30,000	30,000	30,000
999.288 Contrib.-Lead Hazrd. Grant	0	0	1,700	0	0	0	0
	102,240	98,371	55,833	116,810	137,299	113,290	113,290
Capital Outlay:							
983 Office Equipment	1,995	0	3,500	0	443	1,500	1,500
984 Software - BS&A Upgrade	0	0	2,000	0	0	0	0
985 Vehicles	5,607	0	7,333	0	0	0	0
	7,602	0	12,833	0	443	1,500	1,500
Building Inspection	584,468	549,047	483,086	528,917	487,920	476,248	476,248

(257) Budget Stabilization Fund

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

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

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

City of Jackson Fiscal Year 2009/10 Adopted Budget Analysis of Changes in Fund Balance

Fund 257 Budget Stabilization Fund

	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Revenues	57,851	69,115	75,629	65,000	40,000	40,000	40,000
Expenditures	57,851	69,115	75,629	65,000	40,000	40,000	40,000
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0	0
Fund Balance - Beginning of Year	1,603,500	1,603,500	1,603,500	1,603,500	1,603,500	1,603,500	1,603,500
Fund Balance - End of Year	1,603,500	1,603,500	1,603,500	1,603,500	1,603,500	1,603,500	1,603,500

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 257 Budget Stabilization Fund

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
664 Interest	57,851	69,115	75,629	65,000	40,000	40,000	40,000
699.101 Contribution-General Fund	0	0	0	0	0	0	0
Total Revenues	57,851	69,115	75,629	65,000	40,000	40,000	40,000

Expenditure Detail

Fund 257 Budget Stabilization Fund
Dept 999 Contributions to Other Funds

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Contractual And Other:							
999.101 Cont.-General Fund	57,851	69,115	75,629	65,000	40,000	40,000	40,000
	57,851	69,115	75,629	65,000	40,000	40,000	40,000
Total Expenditures	57,851	69,115	75,629	65,000	40,000	40,000	40,000

(265) Drug Law Enforcement Fund

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

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

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

City of Jackson Fiscal Year 2009/10 Adopted Budget Analysis of Changes in Fund Balance

Fund 265 Drug Law Enforcement Fund

	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Revenues	71,382	65,896	76,333	44,905	173,388	36,000	36,000
Expenditures	66,776	46,946	76,928	33,024	104,580	41,931	41,931
Excess of Revenues Over (Under) Expenditures	4,606	18,950	(595)	11,881	68,808	(5,931)	(5,931)
Fund Balance - Beginning of Year	4,509	9,115	28,065	27,470	27,470	96,278	96,278
Fund Balance - End of Year	9,115	28,065	27,470	39,351	96,278	90,347	90,347

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 265 Drug Law Enforcement Fund

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
642.265 Sale Of Property	23,082	7,229	10,472	10,800	8,700	7,300	7,300
664 Interest	327	385	500	405	1,768	1,200	1,200
698 Miscellaneous	47,973	58,282	65,361	33,700	162,920	27,500	27,500
Total Revenues	71,382	65,896	76,333	44,905	173,388	36,000	36,000

Expenditure Detail

Fund 265 Drug Law Enforcement Fund
Dept 333 Drug Enforcement

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Material And Supplies:							
756 Miscellaneous Supplies	513	668	177	700	5,203	5,000	5,000
	513	668	177	700	5,203	5,000	5,000
Contractual And Other:							
820 Special Investigations	129	270	0	300	500	500	500
942 Bldg. Rental/Lease	5,491	5,491	5,491	5,492	5,492	5,492	5,492
955 Forfeiture Sale Expense	589	80	45	250	250	250	250
963 Miscellaneous	160	80	0	80	80	100	100
999.270 Cont.- LАWNET Grant Fd	59,894	40,357	71,215	26,202	93,055	30,589	30,589
	66,263	46,278	76,751	32,324	99,377	36,931	36,931
Total Expenditures	66,776	46,946	76,928	33,024	104,580	41,931	41,931

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 266 PSN Initiative Grant Fund
Dept 316 PSN - Anti-Gang
Sub. Act. 208 2007/08

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
501 Federal Grant	0	0	23,655	0	46,530	0	0
Total Revenues	0	0	23,655	0	46,530	0	0

Expenditure Detail

Fund 266 PSN Initiative Grant Fund
Dept 316 PSN - Anti-Gang
Sub. Act. 208 2007/08

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
709 Overtime	0	0	16,198	0	25,688	0	0
715 Employers FICA	0	0	235	0	373	0	0
722 Pension-General	0	0	0	0	0	0	0
724.001 Workers Compensation	0	0	162	0	256	0	0
	0	0	16,595	0	26,317	0	0
Contractual And Other:							
818 Contractual Services	0	0	7,060	0	20,213	0	0
	0	0	7,060	0	20,213	0	0
Total Expenditures	0	0	23,655	0	46,530	0	0

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 266 PSN Initiative Grant Fund
Dept 317 PSN - Anti-Gun
Sub. Act. 208 2007/08

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
501 Federal Grant	0	0	4,935	0	20,410	0	0
Total Revenues	0	0	4,935	0	20,410	0	0

Expenditure Detail

Fund 266 PSN Initiative Grant Fund
Dept 317 PSN - Anti-Gun
Sub. Act. 208 2007/08

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
709 Overtime	0	0	2,427	0	16,783	0	0
715 Employers FICA	0	0	35	0	231	0	0
722 Pension-General	0	0	0	0	0	0	0
724.001 Workers Compensation	0	0	24	0	168	0	0
	0	0	2,486	0	17,182	0	0
Material And Supplies:							
726 Office Supplies	0	0	2,449	0	0	0	0
	0	0	2,449	0	0	0	0
Contractual And Other:							
818 Contractual Services	0	0	0	0	3,228	0	0
	0	0	0	0	3,228	0	0
Total Expenditures	0	0	4,935	0	20,410	0	0

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 267 Local Law Enforcement Block Grant (LLEBG) Fund
Dept 334 LLEBG
Sub. Act. 204 2003/04 LLEBG

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
501 Federal Grant	(4,271)	0	0	0	0	0	0
664 Interest	(1,310)	0	0	0	0	0	0
699.101 Cont.- General Fund	0	0	0	0	0	0	0
Total Revenues	(5,581)	0	0	0	0	0	0

Expenditure Detail

Fund 267 Local Law Enforcement Block Grant (LLEBG) Fund
Dept 334 LLEBG
Sub. Act. 204 2003/04 LLEBG

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
706 Salaries and Wages	6,791	0	0	0	0	0	0
709 Overtime	0	0	0	0	0	0	0
715 Employers FICA	520	0	0	0	0	0	0
719 Health Insurance	1,757	0	0	0	0	0	0
724 Unemployment Comp.	0	0	0	0	0	0	0
724.001 Workers Compensation	102	0	0	0	0	0	0
725 Other Fringe Benefits	107	0	0	0	0	0	0
	9,277	0	0	0	0	0	0
Material And Supplies:							
737 Publications	235	0	0	0	0	0	0
	235	0	0	0	0	0	0
Contractual And Other:							
960 Education & Training	952	0	0	0	0	0	0
999.101 Contribution - General Fund	474	58	0	0	0	0	0
	1,426	58	0	0	0	0	0
Total Expenditures	10,938	58	0	0	0	0	0

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 267 Local Law Enforcement Block Grant (LLEBG) Fund
Dept 334 LLEBG
Sub. Act. 205 2004/05 LLEBG

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
501 Federal Grant	33,079	0	0	0	0	0	0
664 Interest	843	0	0	0	0	0	0
699.101 Cont.- General Fund	0	0	0	0	0	0	0
Total Revenues	33,922	0	0	0	0	0	0

Expenditure Detail

Fund 267 Local Law Enforcement Block Grant (LLEBG) Fund
Dept 334 LLEBG
Sub. Act. 205 2004/05 LLEBG

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
706 Salaries and Wages	26,717	0	0	0	0	0	0
709 Overtime	15	0	0	0	0	0	0
715 Employers FICA	2,045	0	0	0	0	0	0
719 Health Insurance	7,302	0	0	0	0	0	0
724 Unemployment Comp.	414	0	0	0	0	0	0
724.001 Workers Compensation	400	0	0	0	0	0	0
725 Other Fringe Benefits	642	0	0	0	0	0	0
	37,535	0	0	0	0	0	0
Material And Supplies:							
737 Publications	248	0	0	0	0	0	0
	248	0	0	0	0	0	0
Contractual And Other:							
960 Education & Training	1,090	0	0	0	0	0	0
	1,090	0	0	0	0	0	0
Total Expenditures	38,873	0	0	0	0	0	0

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 268 Byrne JAG Grant Fund
Dept 305 Byrne JAG Grant
Sub. Act. 205 2004/05 Byrne Grants

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
501 Federal Grant	66,896	0	0	0	0	0	0
664 Interest	0	0	0	0	0	0	0
699.101 Cont.- General Fund	0	0	0	0	0	0	0
Total Revenues	66,896	0	0	0	0	0	0

Expenditure Detail

Fund 268 Byrne JAG Grant Fund
Dept 305 Byrne JAG Grant
Sub. Act. 205 2004/05 Byrne Grants

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Contractual And Other:							
818 Contractual Services	24,396	0	0	0	0	0	0
	24,396	0	0	0	0	0	0
Capital Outlay:							
986 Radio Equipment	42,500	0	0	0	0	0	0
	42,500	0	0	0	0	0	0
Total Expenditures	66,896	0	0	0	0	0	0

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 268 Byrne JAG Grant Fund
Dept 305 Byrne JAG Grant
Sub. Act. 206 2005/06 Byrne Grants

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
501 Federal Grant	0	28,426	0	0	0	0	0
664 Interest	0	0	0	0	0	0	0
699.101 Cont.- General Fund	0	0	0	0	0	0	0
Total Revenues	0	28,426	0	0	0	0	0

Expenditure Detail

Fund 268 Byrne JAG Grant Fund
Dept 305 Byrne JAG Grant
Sub. Act. 206 2005/06 Byrne Grants

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Contractual And Other:							
818 Contractual Services	0	0		0	0	0	0
	0	0	0	0	0	0	0
Capital Outlay:							
983 Office Equipment	0	28,426		0	0	0	0
	0	28,426	0	0	0	0	0
Total Expenditures	0	28,426	0	0	0	0	0

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 268 Byrne JAG Grant Fund
Dept 305 Byrne JAG Grant
Sub. Act. 207 2006/10 Byrne Grants

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
501 Federal Grant	0	0	0	0	32,734	0	0
664 Interest	0	0	0	0	0	0	0
699.101 Cont.- General Fund	0	0	0	0	0	0	0
Total Revenues	0	0	0	0	32,734	0	0

Expenditure Detail

Fund 268 Byrne JAG Grant Fund
Dept 305 Byrne JAG Grant
Sub. Act. 207 2006/10 Byrne Grants

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Contractual And Other:							
818 Contractual Services	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
Capital Outlay:							
982 Machinery & Equipment	0	0	0	0	32,734	0	0
986 Radio Equipment	0	0	0	0	0	0	0
	0	0	0	0	32,734	0	0
Total Expenditures	0	0	0	0	32,734	0	0

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 268 Byrne JAG Grant Fund
Dept 305 Byrne JAG Grant
Sub. Act. 208 2007/08 Byrne Grants

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
501 Federal Grant	0	0	0	11,689	11,689	0	0
664 Interest	0	0	0	0	0	0	0
699.101 Cont.- General Fund	0	0	0	0	0	0	0
Total Revenues	0	0	0	11,689	11,689	0	0

Expenditure Detail

Fund 268 Byrne JAG Grant Fund
Dept 305 Byrne JAG Grant
Sub. Act. 208 2007/08 Byrne Grants

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Contractual And Other:							
818 Contractual Services	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
Capital Outlay:							
982 Machinery & Equipment	0	0	0	0	11,689	0	0
986 Radio Equipment	0	0	0	11,689	0	0	0
	0	0	0	11,689	11,689	0	0
Total Expenditures	0	0	0	11,689	11,689	0	0

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 268 Byrne JAG Grant Fund
Dept 305 Byrne JAG Grant
Sub. Act. 210 2009/10 Byrne Grants

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
501 Federal Grant	0	0	0	0	0	136,104	136,104
664 Interest	0	0	0	0	0	0	0
Total Revenues	0	0	0	0	0	136,104	136,104

Expenditure Detail

Fund 268 Byrne JAG Grant Fund
Dept 305 Byrne JAG Grant
Sub. Act. 210 2009/10 Byrne Grants

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
706 Salaries and Wages	0	0	0	0	0	101,687	101,687
715 Employers FICA	0	0	0	0	0	1,491	1,491
719 Health Insurance	0	0	0	0	0	23,036	23,036
719.678 RX Drug Insurance	0	0	0	0	0	5,220	5,220
724 Unemployment Comp.	0	0	0	0	0	216	216
724.001 Workers Compensation	0	0	0	0	0	1,543	1,543
725 Other Fringe Benefits	0	0	0	0	0	1,762	1,762
	0	0	0	0	0	134,955	134,955
Contractual And Other:							
919.001 Physical Agility Testing	0	0	0	0	0	1,149	1,149
	0	0	0	0	0	1,149	1,149
Total Expenditures	0	0	0	0	0	136,104	136,104

(269) COPS - CHRP Grant Fund

PURPOSE - This Fund is used to account for the pending COPS - CHRP (COPS Hiring Recovery Program) grant funds that have been applied for by the City of Jackson prior to the deadline of April 14, 2009. In the coming weeks, the COPS Office will be reviewing applications and the City will be notified as to whether they will receive CHRP grant funding no later than September 30, 2009.

CHARACTER - CHRP is a competitive grant program that provides funding directly to law enforcement agencies having primary law enforcement authority to create and preserve jobs and to increase their community policing capacity and crime-prevention efforts. Up to \$1 billion in grant funding will be available for the hiring and rehiring of additional career law enforcement officers. There is no local match requirement for CHRP, but grant funding will be based on current entry-level salary and benefits packages and therefore any additional costs for higher salaries or benefits for particular individuals hired will be the responsibility of the grantee agency. CHRP grants will provide 100 percent funding for approved entry-level salaries and benefits for 3 years (36 months) for newly-hired, full-time sworn officer positions (including filling existing unfunded vacancies) or for rehired officers who have been laid off, or are scheduled to be laid off on a future date, as a result of local budget cuts. At the conclusion of federal funding, grantees must retain all sworn officer positions awarded under the CHRP grant. The retained CHRP-funded position(s) should be added to the grantees law enforcement budget with state and/or local funds, over and above the number of locally-funded positions that would have existed in the absence of the grant.

AUTHORITY - This Fund will be established by formal budget resolution on May 26, 2009.

**City of Jackson
Fiscal Year 2009/10 Adopted Budget
Analysis of Changes in Fund Balance**

Fund 269 COPS - CHRP Grant Fund

	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Revenues	0	0	0	0	0	591,920	591,920
Expenditures	0	0	0	0	0	591,920	591,920
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0	0

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 269 COPS - CHRP Grant Fund

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
501 Federal Grant	0	0	0	0	0	591,920	591,920
664 Interest	0	0	0	0	0	0	0
Total Revenues	0	0	0	0	0	591,920	591,920

Expenditure Detail

Fund 269 COPS - CHRP Grant Fund
Dept 307 2009/12 CHRP

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
706 Salaries and Wages	0	0	0	0	0	435,060	435,060
715 Employers FICA	0	0	0	0	0	6,310	6,310
719 Health Insurance	0	0	0	0	0	109,690	109,690
719.678 RX Drug Insurance	0	0	0	0	0	24,850	24,850
724 Unemployment Comp.	0	0	0	0	0	1,080	1,080
724.001 Workers Compensation	0	0	0	0	0	6,530	6,530
725 Other Fringe Benefits	0	0	0	0	0	8,400	8,400
	0	0	0	0	0	591,920	591,920
Contractual And Other:							
919.001 Physical Agility Testing	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	591,920	591,920

(270) LAWNET Grant Fund

PURPOSE - This Fund is used to account for activity relating to various LAWNET Project Grants entered into with the City of Ypsilanti through the Office of Criminal Justice for the purpose of expanding the drug effort and impacting drug trafficking in the Jackson - Washtenaw - Livingston County Region.

CHARACTER - Federal Grants and local funds will provide the monies utilized by these Funds to cover police salaries, overtime, fringes and other Grant related expenditures.

AUTHORITY - This Fund is required under the terms of the Grant and were originally established by formal budget resolution on September 5, 1989.

City of Jackson Fiscal Year 2009/10 Adopted Budget Analysis of Changes in Fund Balance

Fund 270 LAWNET Grant Fund

	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Revenues:							
2004/05 LAWNET Grant	30,550	0	0	0	0	0	0
2005/06 LAWNET Grant	86,505	31,800	0	0	0	0	0
2006/07 LAWNET Grant	0	99,452	31,508	0	0	0	0
2007/08 LAWNET Grant	0	0	97,636	35,210	33,215	0	0
2008/09 LAWNET Grant	0	0	0	48,856	89,287	30,589	30,589
	<u>117,055</u>	<u>131,252</u>	<u>129,144</u>	<u>84,066</u>	<u>122,502</u>	<u>30,589</u>	<u>30,589</u>
Expenditures:							
Drug Enf. - 2004/05 LAWNET	30,586	0	0	0	0	0	0
Drug Enf. - 2005/06 LAWNET	86,505	31,800	0	0	0	0	0
Drug Enf. - 2006/07 LAWNET	0	99,451	31,508	0	0	0	0
Drug Enf. - 2007/08 LAWNET	0	0	97,636	35,210	33,216	0	0
Drug Enf. - 2008/09 LAWNET	0	0	0	48,856	89,287	30,589	30,589
	<u>117,091</u>	<u>131,251</u>	<u>129,144</u>	<u>84,066</u>	<u>122,503</u>	<u>30,589</u>	<u>30,589</u>
Excess of Revenues Over (Under)							
Expenditures	(36)	1	0	0	(1)	0	0
Fund Balance - Beginning of Year	<u>1,179</u>	<u>1,143</u>	<u>1,144</u>	<u>1,144</u>	<u>1,144</u>	<u>1,143</u>	<u>1,143</u>
Fund Balance - End of Year	<u>1,143</u>	<u>1,144</u>	<u>1,144</u>	<u>1,144</u>	<u>1,143</u>	<u>1,143</u>	<u>1,143</u>

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 270 LAWNET Grant Fund
Dept 333 Drug Enforcement
Sub. Act. 206 2005/06 LAWNET Grant

Account Description		2005/06	2006/07	2007/08	2008/09	2008/09	2009/10	2009/10
		Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
501	Federal Grant	43,252	15,585	0	0	0	0	0
664	Interest	0	0	0	0	0	0	0
699.265	Cont.-Drug Law Enf. Fund	43,253	16,215	0	0	0	0	0
Total Revenues		86,505	31,800	0	0	0	0	0

Expenditure Detail

Fund 270 LAWNET Grant Fund
Dept 333 Drug Enforcement
Sub. Act. 206 2005/06 LAWNET Grant

Account Description		2005/06	2006/07	2007/08	2008/09	2008/09	2009/10	2009/10
		Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Personal Services:								
706	Salaries and Wages	68,171	23,643	0	0	0	0	0
709	Overtime	0	0	0	0	0	0	0
715	Employers FICA	1,000	365	0	0	0	0	0
719	Health Insurance	14,158	7,389	0	0	0	0	0
724	Unemployment Comp.	406	0	0	0	0	0	0
724.001	Workers Compensation	1,041	355	0	0	0	0	0
725	Other Fringe Benefits	513	48	0	0	0	0	0
		85,289	31,800	0	0	0	0	0
Contractual And Other:								
919.001	Physical Agility Testing	1,216	0	0	0	0	0	0
999.265	Contrib.- Drug Law Enf. Fund	0	0	0	0	0	0	0
		1,216	0	0	0	0	0	0
Total Expenditures		86,505	31,800	0	0	0	0	0

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 270 LAWNET Grant Fund
Dept 333 Drug Enforcement
Sub. Act. 207 2006/07 LAWNET Grant

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
501 Federal Grant	0	49,726	9,111	0	0	0	0
664 Interest	0	0	0	0	0	0	0
699.101 Cont.-General Fund	0	25,584	0	0	0	0	0
699.265 Cont.-Drug Law Enf. Fund	0	24,142	22,397	0	0	0	0
Total Revenues	0	99,452	31,508	0	0	0	0

Expenditure Detail

Fund 270 LAWNET Grant Fund
Dept 333 Drug Enforcement
Sub. Act. 207 2006/07 LAWNET Grant

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
706 Salaries and Wages	0	76,465	26,736	0	0	0	0
709 Overtime	0	0	0	0	0	0	0
715 Employers FICA	0	1,126	387	0	0	0	0
719 Health Insurance	0	17,657	3,520	0	0	0	0
724 Unemployment Comp.	0	288	0	0	0	0	0
724.001 Workers Compensation	0	1,167	401	0	0	0	0
725 Other Fringe Benefits	0	1,410	464	0	0	0	0
	0	98,113	31,508	0	0	0	0
Contractual And Other:							
919.001 Physical Agility Testing	0	1,338	0	0	0	0	0
999.265 Contrib.- Drug Law Enf. Fund	0	0	0	0	0	0	0
	0	1,338	0	0	0	0	0
Total Expenditures	0	99,451	31,508	0	0	0	0

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 270 LAWNET Grant Fund
Dept 333 Drug Enforcement
Sub. Act. 208 2007/08 LAWNET Grant

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
501 Federal Grant	0	0	48,818	9,008	10,019	0	0
664 Interest	0	0	0	0	0	0	0
699.101 Cont.-General Fund	0	0	0	0	0	0	0
699.265 Cont.-Drug Law Enf. Fund	0	0	48,818	26,202	23,196	0	0
Total Revenues	0	0	97,636	35,210	33,215	0	0

Expenditure Detail

Fund 270 LAWNET Grant Fund
Dept 333 Drug Enforcement
Sub. Act. 208 2007/08 LAWNET Grant

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
706 Salaries and Wages	0	0	80,312	28,075	27,502	0	0
709 Overtime	0	0	0	0	0	0	0
715 Employers FICA	0	0	1,182	407	399	0	0
719 Health Insurance	0	0	12,028	4,732	4,829	0	0
724 Unemployment Comp.	0	0	338	0	0	0	0
724.001 Workers Compensation	0	0	1,223	421	413	0	0
725 Other Fringe Benefits	0	0	1,337	1,575	73	0	0
	0	0	96,420	35,210	33,216	0	0
Contractual And Other:							
919.001 Physical Agility Testing	0	0	1,216	0	0	0	0
999.265 Contrib.- Drug Law Enf. Fund	0	0	0	0	0	0	0
	0	0	1,216	0	0	0	0
Total Expenditures	0	0	97,636	35,210	33,216	0	0

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 270 LAWNET Grant Fund
Dept 333 Drug Enforcement
Sub. Act. 209 2008/09 LAWNET Grant

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
501 Federal Grant	0	0	0	24,428	24,428	0	0
664 Interest	0	0	0	0	0	0	0
699.101 Cont.-General Fund	0	0	0	0	0	0	0
699.265 Cont.-Drug Law Enf. Fund	0	0	0	24,428	64,859	30,589	30,589
Total Revenues	0	0	0	48,856	89,287	30,589	30,589

Expenditure Detail

Fund 270 LAWNET Grant Fund
Dept 333 Drug Enforcement
Sub. Act. 209 2008/09 LAWNET Grant

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
706 Salaries and Wages	0	0	0	45,814	84,599	29,636	29,636
709 Overtime	0	0	0	0	0	0	0
715 Employers FICA	0	0	0	682	1,251	430	430
719 Health Insurance	0	0	0	0	0	0	0
724 Unemployment Comp.	0	0	0	342	216	0	0
724.001 Workers Compensation	0	0	0	705	1,295	445	445
725 Other Fringe Benefits	0	0	0	97	222	78	78
	0	0	0	47,640	87,583	30,589	30,589
Contractual And Other:							
919.001 Physical Agility Testing	0	0	0	1,216	1,704	0	0
999.265 Contrib.- Drug Law Enf. Fund	0	0	0	0	0	0	0
	0	0	0	1,216	1,704	0	0
Total Expenditures	0	0	0	48,856	89,287	30,589	30,589

(288) Lead Hazard Control Grant Fund

PURPOSE - This fund is used to account for the expenditure of a \$ 2 million Lead Hazard Control Grant Federal from the U.S. Department of Housing and Urban Development.

CHARACTER - The Community Development Department will oversee the administration of this Grant. The term of the Grant Agreement is 10/1/05 through 3/31/09. The Grant will be used to remove lead-based paint from aging homes and rental units whose occupants meet the qualifications of the Grant.

AUTHORITY - This Fund was established to facilitate the associated Grant reporting requirements and was approved by the City Council on September 12, 2006.

City of Jackson Fiscal Year 2009/10 Adopted Budget Analysis of Changes in Fund Balance

Fund 288 Lead Hazard Control Grant Fund

	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Revenues	0	163,895	601,532	1,432,783	516,582	721,495	721,495
Expenditures	0	163,895	601,532	1,432,783	516,582	721,495	721,495
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0	0

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 288 Lead Hazard Control Grant Fund

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
502.288 Fed. Grant - Healthy Homes	0	162,821	599,102	1,431,473	516,582	721,495	721,495
664.000 Interest	0	1,074	554	750	0	0	0
698.012 Other Program Income	0	0	176	560	0	0	0
699.249 Contrib.- Bldg. Insp. Fund	0	0	1,700	0	0	0	0
Total Revenues	0	163,895	601,532	1,432,783	516,582	721,495	721,495

Expenditure Detail

Fund 288 Lead Hazard Control Grant Fund
Dept 288 Lead Hazard Grant

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
710 Salaries and Fringes	0	52,615	53,904	89,832	65,649	24,692	24,692
	0	52,615	53,904	89,832	65,649	24,692	24,692
Material And Supplies:							
726 Office Supplies	0	2,419	1,294	457	1,197	7,552	7,552
745 Program Supplies	0	3,316	873	7,736	0	0	0
	0	5,735	2,167	8,193	1,197	7,552	7,552
Contractual And Other:							
818 Contractual Services	0	17,274	10,719	38,802	6,516	22,131	22,131
818.288 Cont. Serv. - Relocation	0	0	10,638	445,356	9,446	154,773	154,773
818.289 Cont. Serv. - Lead Program	0	0	985	314,495	100,000	163,779	163,779
818.290 Cont. Serv. - Rehab. Program	0	33,160	363,891	0	167,051	100,898	100,898
818.291 Cont. Serv. - Hazard Program	0	0	0	54,609	0	25,000	25,000
818.292 Cont. Serv. - Rental Rehab.	0	6,960	94,915	0	54,145	83,980	83,980
818.293 Cont. Serv. - Homeowner Rehab	0	24,725	35,075	420,604	78,200	124,632	124,632
818.294 Cont. Serv. - Risk Assmt.	0	20,325	26,950	57,396	32,755	12,220	12,220
853 Telephone	0	16	-32	0	16	0	0
873 Travel	0	2,790	1,693	2,296	1,607	1,838	1,838
900 Printing & Publishing	0	295	627	0	0	0	0
939 Vehicle Maintenance	0	0	0	1,200	0	0	0
960 Education & Training	0	0	0	0	0	0	0
	0	105,545	545,461	1,334,758	449,736	689,251	689,251
Total Expenditures	0	163,895	601,532	1,432,783	516,582	721,495	721,495

(293) Waterfront Redevelopment Grant Fund

PURPOSE - This fund is used to account for the expenditure of a State MDEQ Waterfront Redevelopment Grant issued pursuant to the Clean Michigan Initiative Bond Fund and Water Revitalization legislation as set forth in Public Act 52 of 2000. These funds will be used, in addition to the local match, for the City's Riverwalk Trail Project.

CHARACTER - The Community Development Department will oversee the administration of this \$ 356,151 Grant in addition to the local match funds of \$ 89,040. The term of the Grant Agreement was 9/15/04 through 9/15/06, subsequently extended through 9/14/07. The local match funds are accounted for in other various funds of the City.

AUTHORITY - This Fund was established to facilitate the grant reporting requirements as contained in the Grant Project # 430828-75 dated 9/15/04 and previously approved by the City Council on August 17, 2004.

City of Jackson Fiscal Year 2009/10 Adopted Budget Analysis of Changes in Fund Balance

Fund 293 Waterfront Redevelopment Grant Fund

	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Revenues	14,108	64,261	5	256,294	0	277,777	277,777
Expenditures	14,108	64,245	0	256,310	0	277,777	277,777
Excess of Revenues Over (Under) Expenditures	0	16	5	(16)	0	0	0
Fund Balance - Beginning of Year	0	0	16	21	21	21	21
Fund Balance - End of Year	0	16	21	5	21	21	21

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 293 Waterfront Redevelopment Grant Fund

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
539.034 State Grant - Waterfront	14,108	64,245	0	256,294	0	277,777	277,777
664.000 Interest	0	16	5	0	0	0	0
Total Revenues	14,108	64,261	5	256,294	0	277,777	277,777

Expenditure Detail

Fund 293 Waterfront Redevelopment Grant Fund
Dept 744 Public Improvement

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Contractual And Other:							
818.049 Planning, Eng.& Design	14,108	64,245	0	0	0	0	0
818.050 Cont. Serv. - Environmental	0	0	0	0	0	0	0
818.051 Cont. Serv. - Construction	0	0	0	256,310	0	277,777	277,777
818.052 Cont. Serv. - Appraisals	0	0	0	0	0	0	0
963.000 Contingency	0	0	0	0	0	0	0
	14,108	64,245	0	256,310	0	277,777	277,777
Capital Outlay:							
973.293 Land Acquisition-Easements	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
Total Expenditures	14,108	64,245	0	256,310	0	277,777	277,777

(294) 2004 Brownfield Assessment Grant Fund

PURPOSE - This fund is used to account for the expenditure of EPA Grant revenues for the education, outreach and inventory relating to Brownfield sites in addition to conducting phase I and II ESA's and Brownfield Redevelopment Planning.

CHARACTER - The Community Development Department will oversee the administration of the \$ 400,000 Grant . The term of the Grant Agreement is 10/1/04 through 9/30/06. Separate activities for Brownfield sites with hazardous material contamination and those with petroleum contamination will be maintained in accordance with the approved Work Plan.

AUTHORITY - This Fund was established to facilitate the grant reporting requirements as contained in the US EPA Cooperative Agreement # BF-96553001-0 dated 9/24/04 and approved by the City Council on 10/13/04.

City of Jackson Fiscal Year 2009/10 Adopted Budget Analysis of Changes in Fund Balance

Fund 294 2004 Brownfield Assessment Grant Fund

	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Revenues	139,880	110,055	145,641	0	0	0	0
Expenditures	139,829	110,106	145,641	0	0	0	0
Excess of Revenues Over (Under) Expenditures	51	(51)	0	0	0	0	0
Fund Balance - Beginning of Year	0	51	0	0	0	0	0
Fund Balance - End of Year	51	0	0	0	0	0	0

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 294 2004 Brownfield Assessment Grant Fund

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
501.335 Fed. Grant-EPA Haz. Substances	84,309	35,615	77,786	0	0	0	0
501.336 Fed. Grant-EPA Petroleum	55,521	74,490	67,855	0	0	0	0
664.000 Interest	50	-50	0	0	0	0	0
Total Revenues	139,880	110,055	145,641	0	0	0	0

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 294 2004 Brownfield Assessment Grant Fund
Dept 335 Hazardous Substances Grant

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Materials & Supplies:							
756 Miscellaneous Supplies	729	11	320	0	0	0	0
	<u>729</u>	<u>11</u>	<u>320</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contractual And Other:							
818 Contractual Services	79,828	34,599	75,916	0	0	0	0
873 Travel	1,612	704	1,518	0	0	0	0
963 Miscellaneous	681	301	32	0	0	0	0
	<u>82,121</u>	<u>35,604</u>	<u>77,466</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Capital Outlay:							
983 Office Equipment	1,458	0	0	0	0	0	0
	<u>1,458</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Hazardous Substances Grant	84,308	35,615	77,786	0	0	0	0

Fund 294 2004 Brownfield Assessment Grant Fund
Dept 336 Petroleum Grant

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Materials & Supplies:							
756 Miscellaneous Supplies	729	11	320	0	0	0	0
	<u>729</u>	<u>11</u>	<u>320</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contractual And Other:							
818 Contractual Services	51,098	73,510	65,965	0	0	0	0
873 Travel	1,570	684	1,518	0	0	0	0
963 Miscellaneous	666	286	52	0	0	0	0
	<u>53,334</u>	<u>74,480</u>	<u>67,535</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Capital Outlay:							
983 Office Equipment	1,458	0	0	0	0	0	0
	<u>1,458</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Petroleum Grant	55,521	74,491	67,855	0	0	0	0
Total Expenditures	139,829	110,106	145,641	0	0	0	0

(295) 2008 Brownfield Assessment Grant Fund

PURPOSE - This fund is used to account for the expenditure of EPA Grant revenues for the education, outreach and inventory relating to Brownfield sites in addition to conducting phase I and II ESA's and Brownfield Redevelopment Planning.

CHARACTER - The Community Development Department will oversee the administration of the \$ 400,000 Grant . The term of the Grant Agreement is 10/1/07 through 9/30/10. Separate activities for Brownfield sites with hazardous material contamination and those with petroleum contamination will be maintained in accordance with the approved Work Plan.

AUTHORITY - This Fund was established to facilitate the grant reporting requirements as contained in the US EPA Cooperative Agreement.

City of Jackson Fiscal Year 2009/10 Adopted Budget Analysis of Changes in Fund Balance

Fund 295 2008 Brownfield Assessment Grant Fund

	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Revenues	0	0	2,534	300,000	300,000	97,466	97,466
Expenditures	0	0	2,534	300,000	300,000	97,466	97,466
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0	0

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 295 2008 Brownfield Assessment Grant Fund

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
501.335 Fed. Grant-EPA Haz. Substances	0	0	1,267	150,000	150,000	48,733	48,733
501.336 Fed. Grant-EPA Petroleum	0	0	1,267	150,000	150,000	48,733	48,733
664.000 Interest	0	0	0	0	0	0	0
Total Revenues	0	0	2,534	300,000	300,000	97,466	97,466

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 295 2008 Brownfield Assessment Grant Fund
Dept 335 Hazardous Substances Grant

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Materials & Supplies:							
756 Miscellaneous Supplies	0	0	23	1,500	1,500	477	477
	0	0	23	1,500	1,500	477	477
Contractual And Other:							
818 Contractual Services	0	0	0	144,750	144,750	42,250	42,250
873 Travel	0	0	906	3,000	3,000	94	94
963 Miscellaneous	0	0	338	750	750	5,912	5,912
	0	0	1,244	148,500	148,500	48,256	48,256
Capital Outlay:							
983 Office Equipment	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
Total Hazardous Substances Grant	0	0	1,267	150,000	150,000	48,733	48,733

Fund 295 2008 Brownfield Assessment Grant Fund
Dept 336 Petroleum Grant

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Materials & Supplies:							
756 Miscellaneous Supplies	0	0	23	1,500	1,500	477	477
	0	0	23	1,500	1,500	477	477
Contractual And Other:							
818 Contractual Services	0	0	0	144,750	144,750	42,250	42,250
873 Travel	0	0	906	3,000	3,000	94	94
963 Miscellaneous	0	0	338	750	750	5,912	5,912
	0	0	1,244	148,500	148,500	48,256	48,256
Capital Outlay:							
983 Office Equipment	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
Total Petroleum Grant	0	0	1,267	150,000	150,000	48,733	48,733
Total Expenditures	0	0	2,534	300,000	300,000	97,466	97,466

(296) Recreation Activity Fund

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

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

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



City of Jackson Fiscal Year 2009/10 Adopted Budget Analysis of Changes in Fund Balance

Fund 296 Recreation Activity Fund

	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Revenues	277,594	302,266	243,932	312,000	280,800	290,000	290,000
Expenditures	308,689	311,842	242,530	307,896	280,096	294,299	294,299
Excess of Revenues Over (Under) Expenditures	(31,095)	(9,576)	1,402	4,104	704	(4,299)	(4,299)
Fund Balance - Beginning of Year	72,442	41,347	31,771	33,173	33,173	33,877	33,877
Fund Balance - End of Year	41,347	31,771	33,173	37,277	33,877	29,578	29,578

**City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail**

Fund 296 Recreation Activity Fund

Account Description	2005/06	2006/07	2007/08	2008/09	2008/09	2009/10	2009/10
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
651.002 Charges For Serv.-Softball	76,680	80,550	66,825	85,000	75,000	80,000	80,000
651.003 Charges For Serv.-Volleyball	17,378	14,689	11,480	20,000	18,000	20,000	20,000
651.004 Charges For Serv.-Basketball	7,907	7,885	5,047	8,000	5,000	5,000	5,000
651.005 Charges For Serv.-Other	73,373	73,822	80,738	77,000	81,000	83,000	83,000
651.006 Charges For Serv.-Sr.Cit.Travel	99,957	123,318	78,226	120,000	100,000	100,000	100,000
664 Interest	2,299	2,002	1,616	2,000	1,800	2,000	2,000
685.677 Insurance Refund-W/C	0	0	0	0	0	0	0
Total Revenues	277,594	302,266	243,932	312,000	280,800	290,000	290,000

**City of Jackson
Fiscal Year 2009/10 Adopted Budget
Personnel Schedule**

Class Grade Position	# Positions		Budgeted Salaries & Wages
	Permanent	Temporary	
<i>Department: Parks & Recreation-Fee Programs</i>			
<i>Fund-Activity: 296-693</i>			
PT Part Time - Recreation		*	117,160

* Includes Approximately 120 Positions On A Temporary
Or Per Diem Basis (Instructors, Referees, Umpires,Etc....)

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 296 Recreation Activity Fund
Dept 693 Fee Programs

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
706 Salaries and Wages	965	2,596	1,520	0	0	0	0
707 Wages-Temporary	115,809	96,601	80,815	112,000	112,000	117,160	117,160
709.000 Overtime	2,852	5,690	4,803	0	0	0	0
715 Employers FICA	8,899	8,035	6,538	8,568	8,568	8,962	8,962
719 Health Insurance	300	750	413	0	0	0	0
719.678 RX Drug Insurance	33	196	109	0	0	0	0
719.679 Health Insurance Deductible	0	0	26	0	0	0	0
722 Pension-General	91	306	222	0	0	0	0
724 Unemployment Comp.	2,343	1,859	1,373	2,052	2,052	1,582	1,582
724.001 Workers Compensation	2,522	2,384	1,956	2,576	2,576	2,695	2,695
725 Other Fringe Benefits	34	89	56	0	0	0	0
	133,848	118,506	97,831	125,196	125,196	130,399	130,399
Material And Supplies:							
726 Office Supplies	951	448	717	1,000	1,000	1,000	1,000
745 Program Supplies	29,648	45,290	45,457	34,000	34,000	40,000	40,000
	30,599	45,738	46,174	35,000	35,000	41,000	41,000
Contractual And Other:							
818 Contractual Services	10,496	6,235	10,519	6,000	6,000	7,000	7,000
861 Auto Allowance	276	851	2,537	1,500	1,700	1,500	1,500
873 Travel	1,765	1,405	2,157	4,000	2,000	4,000	4,000
873.001 Travel-Senior Citizens	102,655	125,589	66,563	115,000	90,000	90,000	90,000
900 Printing & Publishing	4,082	135	2,885	3,000	3,000	3,000	3,000
920 Utilities	1,689	0	0	1,000	0	0	0
958 Memberships And Dues	1,314	1,025	1,375	1,200	1,200	1,400	1,400
963 Miscellaneous	337	0	33	0	0	0	0
965.101 Admin.-General Fund	14,821	12,358	12,456	16,000	16,000	16,000	16,000
	137,435	147,598	98,525	147,700	119,900	122,900	122,900
Capital Outlay:							
984 Software	6,807	0	0	0	0	0	0
	6,807	0	0	0	0	0	0
Total Expenditures	308,689	311,842	242,530	307,896	280,096	294,299	294,299

(297) JPS Recreation Millage Program Fund

PURPOSE - This fund is used to account for the expenditure of certain revenues generated from a recreation millage (.2 mills) approved by the voters within the Jackson Public School District. Funds collected with this millage levy are collected by the Jackson Public School District and remitted to the City annually to "provide funds for puposes 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 2014.

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

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



City of Jackson Fiscal Year 2009/10 Adopted Budget Analysis of Changes in Fund Balance

Fund 297 JPS Recreation Millage Program Fund

	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Revenues	263,359	237,559	248,422	258,000	258,000	250,000	250,000
Expenditures	239,833	260,874	247,035	258,000	258,000	250,000	250,000
Excess of Revenues Over (Under) Expenditures	23,526	(23,315)	1,387	0	0	0	0
Fund Balance - Beginning of Year	0	23,526	211	1,598	1,598	1,598	1,598
Fund Balance - End of Year	23,526	211	1,598	1,598	1,598	1,598	1,598

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 297 JPS Recreation Millage Program Fund

Account Description	2005/06	2006/07	2007/08	2008/09	2008/09	2009/10	2009/10
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
587 Cont.- JPS Recreation	227,116	237,495	248,422	258,000	258,000	250,000	250,000
664 Interest	47	64	0	0	0	0	0
699.101 Cont.-General Fund	36,196	0	0	0	0	0	0
Total Revenues	263,359	237,559	248,422	258,000	258,000	250,000	250,000

Expenditure Detail

Fund 297 JPS Recreation Millage Program Fund
Dept 694 JPS Recreation Millage Programs

Account Description	2005/06	2006/07	2007/08	2008/09	2008/09	2009/10	2009/10
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Personal Services:							
706 Salaries & Wages	2,498	3,377	1,259	0	0	0	0
707 Wages-Temporary	115,026	135,380	136,763	151,035	151,035	145,622	145,622
709 Overtime	2,605	6,076	5,058	0	0	0	0
715 Employers FICA	8,569	11,233	10,632	11,554	11,554	11,140	11,140
719 Health Insurance	256	778	441	0	0	0	0
719.678 RX Drug Insurance	20	197	121	0	0	0	0
719.679 Health Insurance Deductible	0	0	37	0	0	0	0
722 Pension-General	80	319	229	0	0	0	0
724 Unemployment	2,486	2,951	2,108	2,907	2,907	1,748	1,748
724.001 Workers Compensation	2,465	3,103	2,985	3,484	3,484	3,349	3,349
725 Other Fringe Benefits	32	94	181	0	0	0	0
	134,037	163,508	159,814	168,980	168,980	161,859	161,859
Material and Supplies:							
726 Office Supplies	4,302	3,969	2,219	4,000	4,000	4,000	4,000
745 Program Supplies	74,296	62,651	68,566	61,020	61,020	60,141	60,141
	78,598	66,620	70,785	65,020	65,020	64,141	64,141
Contractual and Other:							
818 Contractual Services	3,796	15,102	2,472	8,000	8,000	8,000	8,000
861 Auto Allow.(Staff Mileage)	2,902	2,802	2,620	3,000	3,000	3,000	3,000
900 Printing & Publishing	11,001	12,509	3,348	11,000	11,000	11,000	11,000
920. Utilities	0	333	5,252	0	0	0	0
960 Education & Training	0	0	0	2,000	2,000	2,000	2,000
962. Uncollectible Accounts	0	0	2,744	0	0	0	0
	17,699	30,746	16,436	24,000	24,000	24,000	24,000
Capital Outlay:							
984 Software	9,499	0	0	0	0	0	0
	9,499	0	0	0	0	0	0
JPS Recreation Millage Programs	239,833	260,874	247,035	258,000	258,000	250,000	250,000

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: JPS Recreation Millage Programs</i>				
<i>Fund-Activity: 297-694</i>				
PT	Part Time - Recreation		*	<u>145,622</u>

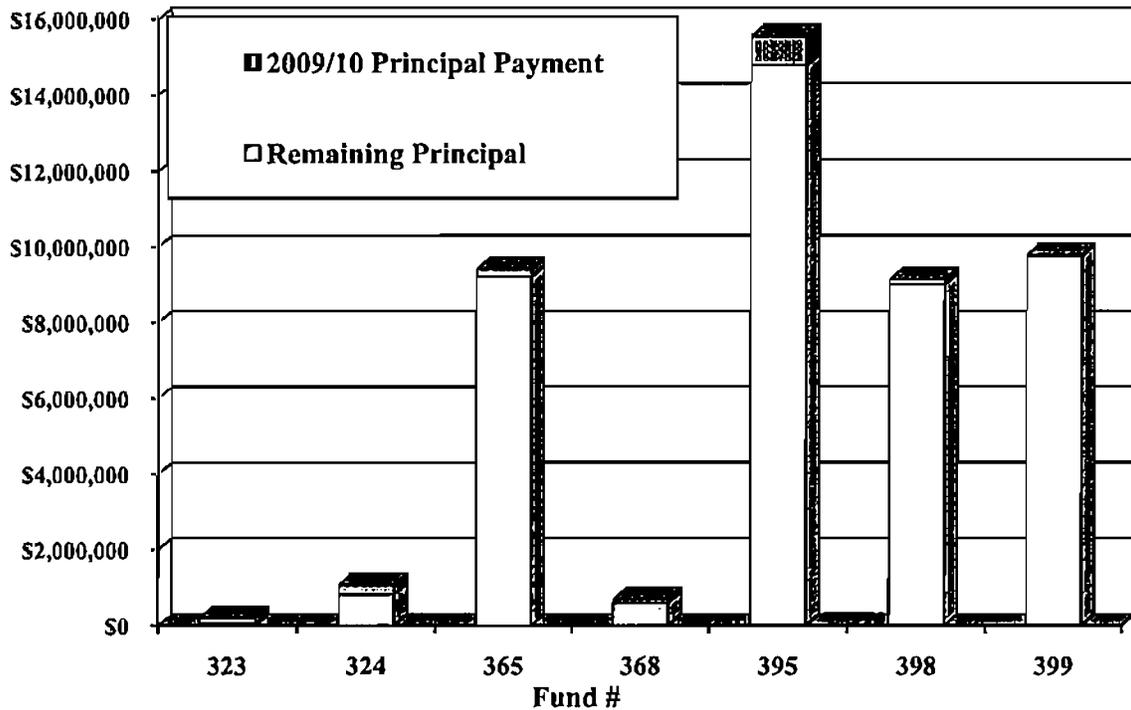
* Includes Approximately 130 Positions On A Temporary
Or Per Diem Basis (Instructors, Referees, Umpires, Etc...)

Debt Service Funds

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

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Debt Service Funds
Debt Summary

Fund	Debt Service Fund Name	Date Issued	Issue Amount	Principal Outstanding 6/30/2009	FY 2009/10		
					Principal	Interest	
323	Michigan Urban Land Assembly Loan	01/16/01	1,000,000	196,000	144,000	-	
324	2003 MTF Bond	03/01/03	1,750,000	1,060,000	250,000	27,590	
365	City Hall - Series A	11/18/03	8,250,000	7,765,000	160,000	346,681	
	City Hall - Series B	12/01/03	1,750,000	1,640,000	40,000	69,255	
368	Building Authority	10/01/97	770,000	290,000	65,000	13,234	
		08/01/99	600,000	395,000	30,000	19,950	
395	2001 DDA TIF	03/27/01	17,998,578	15,543,578	765,000	373,713	
398	2002 BRA TIF	03/27/02	18,500,000	9,130,000	130,000	460,598	
399	2007 BRA TIF Refunding	07/24/07	9,905,000	9,785,000	30,000	418,604	
Debt Service Fund Totals				\$ 60,523,578	\$ 45,804,578	\$ 1,614,000	\$ 1,729,625



City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 320 1998 MTF Bond Debt Service Fund

<u>Account Description</u>	<u>2005/06 Actual</u>	<u>2006/07 Actual</u>	<u>2007/08 Actual</u>	<u>2008/09 Budget</u>	<u>2008/09 Projected</u>	<u>2009/10 Manager Proposed</u>	<u>2009/10 Council Adopted</u>
699.202 Cont.-Major Street Fund	123,950	128,718	128,144	0	0	0	0
Total Revenues	123,950	128,718	128,144	0	0	0	0

Expenditure Detail

Fund 320 1998 MTF Bond Debt Service Fund
Dept 945 Debt Service

<u>Account Description</u>	<u>2005/06 Actual</u>	<u>2006/07 Actual</u>	<u>2007/08 Actual</u>	<u>2008/09 Budget</u>	<u>2008/09 Projected</u>	<u>2009/10 Manager Proposed</u>	<u>2009/10 Council Adopted</u>
Debt Service:							
991 Principal	110,000	120,000	125,000	0	0	0	0
995 Interest	13,650	8,418	2,844	0	0	0	0
996 Paying Agent Fees	300	300	300	0	0	0	0
	<u>123,950</u>	<u>128,718</u>	<u>128,144</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	123,950	128,718	128,144	0	0	0	0

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 323 Michigan Urban Land Assembly Loan Debt Service Fund

<u>Account Description</u>	<u>2005/06 Actual</u>	<u>2006/07 Actual</u>	<u>2007/08 Actual</u>	<u>2008/09 Budget</u>	<u>2008/09 Projected</u>	<u>2009/10 Manager Proposed</u>	<u>2009/10 Council Adopted</u>
699.496 Cont.-DDA Project Fund	144,000	144,000	144,000	144,000	144,000	144,000	144,000
Total Revenues	144,000	144,000	144,000	144,000	144,000	144,000	144,000

Expenditure Detail

Fund 323 Michigan Urban Land Assembly Loan Debt Service Fund
Dept 945 Debt Service

<u>Account Description</u>	<u>2005/06 Actual</u>	<u>2006/07 Actual</u>	<u>2007/08 Actual</u>	<u>2008/09 Budget</u>	<u>2008/09 Projected</u>	<u>2009/10 Manager Proposed</u>	<u>2009/10 Council Adopted</u>
Debt Service:							
991 Principal	144,000	144,000	144,000	144,000	144,000	144,000	144,000
	144,000	144,000	144,000	144,000	144,000	144,000	144,000
Total Expenditures	144,000	144,000	144,000	144,000	144,000	144,000	144,000

(324) 2003 Michigan Transportation Fund Debt Service Fund

PURPOSE - This Fund will be used to record the payment of interest and principal on the \$ 1,750,000 Michigan Transportation Fund Bonds, Series 2003, which were issued, as authorized by Act 175, for the purpose of defraying part of the cost of constructing street improvements as well as a Salt Storage Dome in the City of Jackson. Bonds of this type are issued in anticipation of Michigan Transportation Fund payments (gas & weight tax distributions) from the State of Michigan to the City of Jackson.

CHARACTER - Transfers will be made annually from the Major Street Fund and Local Street Fund to this Fund in an amount sufficient to meet interest and principal retirements. The Bonds, which were sold March 12, 2003, will mature serially beginning September 1, 2004 through 2012 in amounts ranging from \$ 110,000 to \$ 280,000 and bear interest of 2.00% - 3.20 % .

AUTHORITY - This Fund was established through adoption of the Bond Authorizing Resolution on January 28, 2003, and is required by the State Department of Treasury.

City of Jackson Fiscal Year 2009/10 Adopted Budget Analysis of Changes in Fund Balance

Fund 324 2003 Michigan Transportation Fund Debt Service Fund

	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Revenues	152,775	150,575	153,435	279,005	279,005	277,815	277,815
Expenditures	152,775	150,575	153,435	279,005	279,005	277,815	277,815
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0	0

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 324 2003 MTF Bond Debt Service Fund

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
699.202 Cont.-Major Street Fund	140,553	138,529	141,160	256,685	256,685	255,590	255,590
699.203 Cont.-Local Street Fund	12,222	12,046	12,275	22,320	22,320	22,225	22,225
Total Revenues	152,775	150,575	153,435	279,005	279,005	277,815	277,815

Expenditure Detail

Fund 324 2003 MTF Bond Debt Service Fund
Dept 945 Debt Service

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Debt Service:							
991 Principal	110,000	110,000	115,000	245,000	245,000	250,000	250,000
995 Interest	42,550	40,350	37,985	33,780	33,780	27,590	27,590
996 Paying Agent Fees	225	225	450	225	225	225	225
	152,775	150,575	153,435	279,005	279,005	277,815	277,815
Total Expenditures	152,775	150,575	153,435	279,005	279,005	277,815	277,815

(365) City Hall Debt Service Fund

PURPOSE - This Fund is used to account for the payment of interest and principal on debt not to exceed \$ 10 million issued by the City of Jackson to finance City Hall building improvements, as approved at the general election of the City held on September 9, 2003.

CHARACTER - Pursuant to the Bond Resolutions, the Bonds (series 2003 and 2003B) will be 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.

AUTHORITY - The Bonds are to be issued pursuant to authorization contained in Act 279, Public Acts of Michigan, 1909, as amended, Act 34, Public Acts of Michigan, 2001, as amended, Authorizing Resolutions adopted by the City Council on September 23, 2003 (Series 2003) and November 25, 2003 (Series 2003B) and Sales/Awarding Resolutions adopted by the City Council on October 28, 2003 (Series 2003) and December 16, 2003 (Series 2003B) to finance City Hall building improvements.

City of Jackson Fiscal Year 2009/10 Adopted Budget Analysis of Changes in Fund Balance

Fund 365 City Hall Debt Service Fund

	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Revenues	557,165	577,615	592,370	584,000	587,500	587,500	587,500
Expenditures	546,898	569,298	580,923	601,586	601,586	616,186	616,186
Excess of Revenues Over (Under) Expenses	10,267	8,317	11,447	(17,586)	(14,086)	(28,686)	(28,686)
Fund Balance - Beginning of Year	18,509	28,776	37,093	48,540	48,540	34,454	34,454
Fund Balance - End of Year	28,776	37,093	48,540	30,954	34,454	5,768	5,768

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 365 City Hall Debt Service Fund

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
403 Property Taxes	550,335	566,717	581,540	579,000	579,000	580,000	580,000
424 Payments in Lieu of Tax	2,676	2,172	2,541	2,500	2,500	2,500	2,500
664 Interest	4,154	8,726	8,289	2,500	6,000	5,000	5,000
Total Revenues	557,165	577,615	592,370	584,000	587,500	587,500	587,500

Expenditure Detail

Fund 365 City Hall Debt Service Fund
Dept 945 Debt Service

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Contractual & Other:							
962 Uncollect. Accts-MTT Ref.	0	4,849	0	0	0	0	0
	0	4,849	0	0	0	0	0
Debt Service :							
991 Principal	115,000	135,000	155,000	180,000	180,000	200,000	200,000
995 Interest	431,648	429,199	425,673	421,336	421,336	415,936	415,936
996 Paying Agent Fees	250	250	250	250	250	250	250
	546,898	564,449	580,923	601,586	601,586	616,186	616,186
Total Expenditures	546,898	569,298	580,923	601,586	601,586	616,186	616,186

(368) Building Authority Debt Service Fund

PURPOSE - This Fund is used to account for the payment of interest and principal on debt issued by the City of Jackson Building Authority.

CHARACTER - Lease payments on the assets purchased/constructed which were financed by the Building Authority debt amount are charged in amounts equal to the annual debt service payments. Title on those assets financed remains with the Building Authority until the final debt service payment is made and the related debt is retired.

AUTHORITY - This Fund was established by adoption of a "Resolution Establishing Building Authority" on June 4, 1991, under the provisions of Act 31, Public Acts of 1948, as amended, and is required by the respective Bond Authorizing Resolution relating to each of the bond issues outstanding.

City of Jackson Fiscal Year 2009/10 Adopted Budget Analysis of Changes in Fund Balance

Fund 368 Building Authority Debt Service Fund

	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Revenues	125,964	127,104	128,394	128,500	128,500	128,784	128,784
Expenditures	125,964	127,104	128,394	128,500	128,500	128,784	128,784
Excess of Revenues Over (Under) Expenses	0	0	0	0	0	0	0
Fund Balance - Beginning of Year	3,351	3,351	3,351	3,351	3,351	3,351	3,351
Fund Balance - End of Year	3,351	3,351	3,351	3,351	3,351	3,351	3,351

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 368 Building Authority Debt Service Fund

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
668 Rents & Royalties	125,964	127,104	128,394	128,500	128,500	128,784	128,784
Total Revenues	125,964	127,104	128,394	128,500	128,500	128,784	128,784

Expenditure Detail

Fund 368 Building Authority Debt Service Fund
Dept 945 Debt Service

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Debt Service :							
991.000 Principal	75,000	80,000	85,000	90,000	90,000	95,000	95,000
995.000 Interest	50,364	46,504	42,344	37,900	37,900	33,184	33,184
996.000 Paying Agent Fees	600	600	1,050	600	600	600	600
	125,964	127,104	128,394	128,500	128,500	128,784	128,784
Total Expenditures	125,964	127,104	128,394	128,500	128,500	128,784	128,784

(395) 2001 DDA TIF Debt Service Fund

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

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

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

City of Jackson Fiscal Year 2009/10 Adopted Budget Analysis of Changes in Fund Balance

Fund 395 2001 DDA TIF Debt Service Fund

	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Revenues	805,670	891,945	968,923	1,051,000	1,051,000	1,139,300	1,139,300
Expenditures	815,790	891,945	968,923	1,051,513	1,051,513	1,139,263	1,139,263
Excess of Revenues Over (Under) Expenses	(10,120)	0	0	(513)	(513)	37	37
Fund Balance - Beginning of Year	10,757	637	637	637	637	124	124
Fund Balance - End of Year	637	637	637	124	124	161	161

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 395 2001 DDA TIF Debt Service Fund

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
664 Interest	0	0	0	0	0	0	0
699.496 Cont.-DDA Project Fund	805,670	891,945	968,923	1,051,000	1,051,000	1,139,300	1,139,300
Total Revenues	805,670	891,945	968,923	1,051,000	1,051,000	1,139,300	1,139,300

Expenditure Detail

Fund 395 2001 DDA TIF Debt Service Fund

Dept 945 Debt Service

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Debt Service :							
991.000 Principal	355,000	445,000	540,000	645,000	645,000	765,000	765,000
995.000 Interest	460,240	446,395	428,373	405,963	405,963	373,713	373,713
996.000 Paying Agent Fees	550	550	550	550	550	550	550
	815,790	891,945	968,923	1,051,513	1,051,513	1,139,263	1,139,263
Total Expenditures	815,790	891,945	968,923	1,051,513	1,051,513	1,139,263	1,139,263

(398) 2002 BRA TIF Debt Service Fund

PURPOSE - This Fund is used to account for the payment of interest and principal on \$ 18.5 million City of Jackson Brownfield Revelopment Authority Tax Increment Bonds, Series 2002, dated 3/27/02. These Bonds were issued to finance the City's share of parking facilities, infrastructure improvements and environmental-related expenses associated with the construction of the Consumers Energy headquarters to be located in the City's downtown area and pay the costs associated with the issuance of the Bonds. In 2007 Bonds were issued for the purpose of advance refunding the serial bonds maturing June 1, 2013 and 2014 and term bonds maturing June 1, 2026 and 2030, and paying the costs incidental to the issuance of the those Bonds (see Fund #399). The remaining bonds maturing serially June 1, 2008 to June 1, 2012 inclusive, and term bonds maturing June 61, 2022 amd June 1, 2024 will be paid by the Authority as scheduled.

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

AUTHORITY - The Bonds are issued under the provisions of Act 381 of the Public Acts of Michigan of 1996, as amended, and resolutions adopted by the Brownfield Redevelopment Authority on January 14, 2002 and February 27, 2002.

City of Jackson Fiscal Year 2009/10 Adopted Budget Analysis of Changes in Fund Balance

Fund 398 2002 BRA TIF Debt Service Fund

	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Revenues	952,914	980,470	527,623	565,000	565,000	591,000	591,000
Expenditures	955,469	980,470	527,623	565,148	565,148	590,848	590,848
Excess of Revenues Over (Under) Expenses	(2,555)	0	0	(148)	(148)	152	152
Fund Balance - Beginning of Year	4,828	2,273	2,273	2,273	2,273	2,125	2,125
Fund Balance - End of Year	2,273	2,273	2,273	2,125	2,125	2,277	2,277

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 398 2002 BRA TIF Debt Service Fund

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
664 Interest	54	0	0	0	0	0	0
699.494 Cont. - BRA Fund	952,860	980,470	527,623	565,000	565,000	591,000	591,000
Total Revenues	952,914	980,470	527,623	565,000	565,000	591,000	591,000

Expenditure Detail

Fund 398 2002 BRA TIF Debt Service Fund

Dept 945 Debt Service

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Debt Service :							
991.000 Principal	0	25,000	60,000	100,000	100,000	130,000	130,000
995.000 Interest	955,219	955,220	467,373	464,898	464,898	460,598	460,598
996.000 Paying Agent Fees	250	250	250	250	250	250	250
	955,469	980,470	527,623	565,148	565,148	590,848	590,848
Total Expenditures	955,469	980,470	527,623	565,148	565,148	590,848	590,848

(399) 2007 BRA TIF Refunding Debt Service Fund

PURPOSE - This Fund is used to account for the payment of interest and principal on \$ 9.905 million City of Jackson Brownfield Revopement Authority Tax Increment Refunding Bonds, Series 2007, dated 7/24/07. These Bonds were issued for the purpose of advance refunding the Authority's Tax Increment Bonds, Series 2002, dated 4/11/02 (the "Prior Bonds"), serial bonds maturing June 1, 2013 and 2014 and term bonds maturing June 1, 2026 and 2030, and paying the costs incidental to the issuance of the Bonds. The Prior Bonds maturing serially June 1, 2008 to June 1, 2012 inclusive, and term bonds maturing June 61, 2022 amd June 1, 2024 will be paid by the Authority as scheduled.

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

AUTHORITY - The Bonds are issued under the provisions of Act 34 of the Public Acts of Michigan of 2001, as amended, and Act 381 of the Public Acts of Michigan of 1996, as amended, and a resolutions adopted by the Brownfield Redevelopment Authority on May 25, 2007.

**City of Jackson
Fiscal Year 2009/10 Adopted Budget
Analysis of Changes in Fund Balance**

Fund 399 2007 BRA TIF Refunding Debt Service Fund

	2005/06	2006/07	2007/08	2008/09	2008/09	2009/10	2009/10
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Revenues	0	0	10,267,194	450,000	450,200	449,000	449,000
Expenditures	0	0	10,267,094	450,304	450,129	448,929	448,929
Excess of Revenues Over (Under) Expenditures	0	0	100	(304)	71	71	71
Fund Balance - Beginning of Year	0	0	0	100	100	171	171
Fund Balance - End of Year	0	0	100	(204)	171	242	242

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 399 2007 BRA TIF Refunding Debt Service Fund

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
664 Interest	0	0	0	0	0	0	0
696 Bond Proceeds	0	0	9,810,938	0	0	0	0
699.494 Cont. - BRA Fund	0	0	456,256	450,000	450,200	449,000	449,000
Total Revenues	0	0	10,267,194	450,000	450,200	449,000	449,000

Expenditure Detail

Fund 399 2007 BRA TIF Refunding Debt Service Fund
Dept 945 Debt Service

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Contractual & Other:							
818 Contractual - (Bond Sale)	0	0	215,914	0	0	0	0
963.399 Escrow Transfer	0	0	9,599,786	0	0	0	0
	0	0	9,815,700	0	0	0	0
Debt Service :							
991 Principal	0	0	90,000	30,000	30,000	30,000	30,000
995 Interest	0	0	361,069	419,804	419,804	418,604	418,604
996 Paying Agent Fees	0	0	325	500	325	325	325
	0	0	451,394	450,304	450,129	448,929	448,929
Total Expenditures	0	0	10,267,094	450,304	450,129	448,929	448,929

Capital Projects Funds

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

(401) Capital Projects Fund

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

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

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

City of Jackson Fiscal Year 2009/10 Adopted Budget Analysis of Changes in Fund Balance

Fund 401 Capital Projects Fund

	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Revenues	306,936	391,184	526,114	415,075	604,944	177,827	177,827
Expenditures	306,881	386,758	508,992	415,075	658,914	177,827	177,827
Excess of Revenues Over (Under) Expenditures	55	4,426	17,122	0	(53,970)	0	0
Fund Balance - Beginning of Year	35,225	35,280	39,706	56,828	56,828	2,858	2,858
Fund Balance - End of Year	35,280	39,706	56,828	56,828	2,858	2,858	2,858

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 401 Capital Projects Fund

Account Description	2005/06	2006/07	2007/08	2008/09	2008/09	2009/10	2009/10
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
539.058 State Grant - Sharp Park Parking	0	11,300	1,200	0	0	0	0
664 Interest	0	344	0	0	0	0	0
675.021 Donations - Loomis Playground	0	6,858	0	0	0	0	0
675.023 Donations - Nixon Park/Pool	0	4,000	11,097	0	0	0	0
675.033 Donations - Regional Trail System	0	0	0	0	564	0	0
675.046 Donations - Youth Dev. Program	3,430	6,060	0	0	0	0	0
675.xxx Donations - Kiwanis Club	0	0	0	0	0	12,000	12,000
699.101 Cont.- General Fund	21,566	24,183	24,910	25,075	25,075	25,827	25,827
699.245 Cont.- Public Improvement Fund	99,126	317,489	313,907	330,000	519,305	132,000	132,000
699.286 Cont.- CDBG	182,814	20,950	175,000	60,000	60,000	8,000	8,000
Total Revenues	306,936	391,184	526,114	415,075	604,944	177,827	177,827

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Capital Projects Fund
Project Costs & Related Funding

A/C #	Project Name	2008/09 Projected				2009/10 Proposed					
		Funding				Funding					
		Public Imp. Fund	CDBG	General Fund	Fund Bal./ Other/ Donations	Fiscal Year Costs	Public Imp. Fund	CDBG	General Fund	Fund Bal./ Other/ Donations	Fiscal Year Costs
974.690	Land Improvements - Forestry (Ash Trees)	42,000	25,000			67,000		8,000		8,000	
976.001	Lions Park Improvements	63,250				63,250				0	
976.004	Bloomfield Park Improvements					0	50,000			50,000	
976.006	Nixon Park/Pool Improvements	29,000				29,000				0	
976.008	Sharp Park Pool/Maint. Bldg. Imp.	11,000				11,000	25,000			25,000	
976.013	Exchange Park - Court Improvements	113,210				113,210				0	
976.014	Rotary Park	45,745	35,000			80,745				0	
976.015	Kiwanis Park Improvements					0	12,000		12,000 (C)	24,000	
976.054	Public Arts Committee			74,045 (A)		74,045		25,827		25,827	
976.063	Park Improvements-Citywide	50,100				50,100	45,000			45,000	
976.064	Elnora Moorman Plaza (152 E. High)	90,000			564 (B)	90,564				0	
976.065	Optimist Park - Playgrd/Courts/Signage	50,000			5,000	55,000				0	
976.066	Sharp Park Golf Crse. Improvements	25,000				25,000				0	
Totals		519,305	60,000	74,045	5,564	658,914	132,000	8,000	25,827	12,000	177,827

- (A) Carryover of fund balance from FY 2008 of \$ 49,135.16 + FY 09 funding of \$ 24,909.51 = \$ 74,044.67 available in FY 09.
- (B) Donation of 563.99 for Regional Trail System carryover from prior years.
- (C) Grant from Kiwanis Club

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 401 Capital Projects Fund
Dept 901 Capital Projects

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Capital Outlay:							
974.690 Land Improvement-Forestry	0	0	59,998	50,000	67,000	8,000	8,000
976.001 Lions Park Improvements	20,266	0	0	0	63,250	0	0
976.004 Bloomfield Park Improvements	0	0	0	0	0	50,000	50,000
976.006 Nixon Park/Pool Improvements	74,123	10,032	37,228	0	29,000	0	0
976.008 Sharp Park Pool/Maint.Bldg.Imp.	16,050	13,933	28,026	50,000	11,000	25,000	25,000
976.013 Exchange Park-Court Imp.	0	0	8,539	0	113,210	0	0
976.014 Rotary Park	0	0	0	70,000	80,745	0	0
976.015 Kiwanis Park Improvements	0	0	0	0	0	24,000	24,000
976.019 Loomis Park Playground	0	6,982	0	0	0	0	0
976.023 Sharp Park Landscaping	7,850	0	0	0	0	0	0
976.046 Boos Center HVAC	636	0	0	0	0	0	0
976.048 Boos Center Restroom Imp.	10,865	0	0	0	0	0	0
976.049 King Center/Nixon Roof Imp.	2,587	0	0	0	0	0	0
976.050 King Center Building Imp.	91,964	0	0	0	0	0	0
976.052 George Wade Park Improvements	9,952	50,915	0	0	0	0	0
976.053 Boos Center Parking Lot Imp.	44,891	103,246	19,194	0	0	0	0
976.054 Public Arts Committee	21,511	20,100	7,787	25,075	74,045	25,827	25,827
976.055 Parks - Youth Dev. Program	3,430	6,060	0	0	0	0	0
976.056 Ganson/Bush St. Pocket Park	2,756	7,355	153,616	0	0	0	0
976.057 Friendship Park Renovation	0	20,067	0	0	0	0	0
976.058 Sharp Park Parking Imp.	0	41,300	0	0	0	0	0
976.059 Sharp Park Mini-Golf Imp.	0	26,990	0	0	0	0	0
976.060 Norm Creger Park Plygrd/Equip.	0	58,120	0	0	0	0	0
976.061 King Center Parking/Court Imp.	0	10,746	179,419	0	0	0	0
976.063 Parks Improvements-Citywide	0	10,564	14,899	45,000	50,100	45,000	45,000
976.064 E. Moorman Plaza (152 E High)	0	348	62	50,000	90,564	0	0
976.065 Optimist Pk-Plygrd/Cts./Signs	0	0	0	100,000	55,000	0	0
976.066 Sharp Park Golf Course Imp.	0	0	224	25,000	25,000	0	0
Total Expenditures	306,881	386,758	508,992	415,075	658,914	177,827	177,827

(402) Water Equipment and Replacement Fund

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

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

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

City of Jackson Fiscal Year 2009/10 Adopted Budget Analysis of Changes in Fund Balance

Fund 402 Water Equipment & Replacement Fund

	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Revenues	2,365,084	1,916,141	1,691,490	1,775,000	1,750,000	1,721,000	1,721,000
Expenditures:	1,622,246	2,015,056	1,734,948	2,239,424	2,192,304	2,320,187	2,320,187
Excess of Revenues Over (Under) Expenditures	742,838	(98,915)	(43,458)	(464,424)	(442,304)	(599,187)	(599,187)
Fund Balance - Beginning of Year	1,352,717	2,095,555	1,996,640	1,953,182	1,953,182	1,510,878	1,510,878
Fund Balance - End of Year	2,095,555	1,996,640	1,953,182	1,488,758	1,510,878	911,691	911,691

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 402 Water Equipment & Replacement Fund

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
539.402 St. Grant - Well Abandonement	0	7,159	247,262	0	0	0	0
664 Interest	62,548	88,478	94,917	75,000	50,000	50,000	50,000
685.000 Insurance Refund	2,536	3,375	6,846	0	0	0	0
694.020 Expense Refund - Prison	0	13,083	41,802	0	0	0	0
694.661 Expense Refund - Motor Pool	0	0	55	0	0	0	0
698.000 Miscellaneous	0	4,046	608	0	0	0	0
699.591 Cont.-Water Fund	2,300,000	1,800,000	1,300,000	1,700,000	1,700,000	1,671,000	1,671,000
Total Revenues	2,365,084	1,916,141	1,691,490	1,775,000	1,750,000	1,721,000	1,721,000

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

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

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
706 Salaries and Wages	71,965	70,675	70,014	68,842	71,183	78,695	78,695
707 Wages-Temporary	1,581	124	1,153	0	0	0	0
709 Overtime	8,402	13,215	5,678	9,023	6,244	10,292	10,292
715 Employers FICA	6,297	6,592	5,727	5,957	5,923	6,807	6,807
719 Health Insurance	12,726	9,256	9,503	9,174	11,616	11,072	11,072
719.678 RX Drug Insurance	273	1,990	2,061	2,531	2,523	2,350	2,350
719.679 Health Insurance Deductible	0	0	217	1,070	271	1,084	1,084
722 Pension-General	3,666	4,765	4,104	4,672	6,251	6,363	6,363
724 Unemployment	153	231	269	290	0	209	209
724.001 Workers Compensation	994	822	737	869	854	976	976
725 Other Fringe Benefits	1,290	437	587	1,130	484	1,415	1,415
	107,347	108,107	100,050	103,558	105,349	119,263	119,263
Material and Supplies:							
782 Materials	1,336	1,868	547	0	300	600	600
	1,336	1,868	547	0	300	600	600
Contractual and Other:							
818 Contractual Services	1,029,722	1,175,496	706,246	976,736	952,332	1,052,106	1,052,106
943 Equipment Rental - MP	3,754	1,321	2,345	0	600	1,000	1,000
966 PW Overhead	739	0	362	0	400	400	400
967 ENG Overhead	53,742	60,291	51,069	54,506	51,102	58,731	58,731
	1,087,957	1,237,108	760,022	1,031,242	1,004,434	1,112,237	1,112,237
New Water Main Construction	1,196,640	1,347,083	860,619	1,134,800	1,110,083	1,232,100	1,232,100

WORK PROJECT DETAIL

Work Project Titles:							
Brown: High to Morrell				12,200	13,291	456,000	456,000
Bush: North to end (Design)				8,000	5,015	114,000	114,000
Dwight: Michigan to North End				376,000	373,532	-	-
Foote & Hallett: Backus to North						11,000	11,000
Hollywood: Cooper to end (Eng for Wtr)						3,700	3,700
North St. Lansing to Cooper (Design)						17,000	17,000
Misc. Water Projects				6,000	12,239	6,000	6,000
Monroc: Blackstone/Clinton (Design)				12,400	2,000	545,000	545,000
Mechanic: Ganson to north end					60,000	61,000	61,000
Whitney: North to Porter					34,299	-	-
Wildwood: Daniel to Wisner				345,100	263,817	-	-
Center: Ganson to North				224,000	239,873	-	-
First: Greenwood to Morrell				97,600	81,930	-	-
Grinnell: Norfolk to North End (Design)				18,400	-	15,000	15,000
Hamilton: North to end (Design)				17,800	10,000	-	-
Demay Ct: Steward to end (Design for Wtr)						3,400	3,400
Lake: Page to end (Design)				4,100	3,931	-	-
Larson: Cooper to end (Design for Wtr)				3,700	1,325	-	-
Price: Cooper to end (Design for Wtr)				9,500	8,831	-	-
				1,134,800	1,110,083	1,232,100	1,232,100

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

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

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Capital Outlay:							
818.258 GIS Services - MIS	0	0	44,405	41,995	41,995	43,255	43,255
972 Water Mains	74,729	59,486	29,112	142,756	166,500	128,800	128,800
976 Building Additions	122,021	283,324	34,901	337,000	314,000	477,000	477,000
982 Machinery & Equipment	34,283	31,372	31,597	89,620	68,190	36,000	36,000
982.001 Meters	57,329	80,146	87,053	80,870	80,870	83,296	83,296
982.002 Wellfield	23,530	26,881	36,970	46,300	32,267	32,000	32,000
982.003 Pumping Station	0	0	0	11,000	18,752	0	0
982.004 Storage Tanks	114	1,259	1,391	0	8,850	0	0
982.005 Engineering	12,506	125,702	13,242	109,000	114,260	86,655	86,655
982.006 Treatment Plant	8,878	0	0	13,600	13,600	9,000	9,000
982.009 State Prison of Michigan	0	13,082	65,597	25,320	25,320	25,320	25,320
982.010 Well Abandonment Program	0	0	169,289	50,000	10,400	10,000	10,000
982.011 Wellhead Protection Prog.	0	0	2,731	10,000	18,400	5,000	5,000
983 Office Equipment	18,373	12,947	25,550	10,100	15,000	15,000	15,000
984.003 GIS Projects	15,862	16,589	69,563	47,063	47,817	44,761	44,761
985 Vehicles	57,981	17,185	262,928	90,000	106,000	92,000	92,000
	<u>425,606</u>	<u>667,973</u>	<u>874,329</u>	<u>1,104,624</u>	<u>1,082,221</u>	<u>1,088,087</u>	<u>1,088,087</u>
Total Capital Assets-Other	<u>425,606</u>	<u>667,973</u>	<u>874,329</u>	<u>1,104,624</u>	<u>1,082,221</u>	<u>1,088,087</u>	<u>1,088,087</u>
Total Expenses	<u>1,622,246</u>	<u>2,015,056</u>	<u>1,734,948</u>	<u>2,239,424</u>	<u>2,192,304</u>	<u>2,320,187</u>	<u>2,320,187</u>

(404) Sanitary Sewer Maintenance Fund

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

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

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

City of Jackson Fiscal Year 2009/10 Adopted Budget Analysis of Changes in Fund Balance

Fund 404 Sanitary Sewer Maintenance Fund

	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Revenues	382,748	498,957	428,766	501,025	500,987	484,720	484,720
Expenditures	387,360	494,269	428,766	501,025	500,987	484,720	484,720
Excess of Revenues Over (Under) Expenditures	(4,612)	4,688	0	0	0	0	0
Fund Balance - Beginning of Year	(76)	(4,688)	0	0	0	0	0
Fund Balance - End of Year	(4,688)	0	0	0	0	0	0

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 404 Sanitary Sewer Maintenance Fund

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
664 Interest	92	0	194	0	0	0	0
698 Miscellaneous	0	22	4,336	0	0	0	0
699.590 Cont.-Sewer Fund	382,656	498,935	424,236	501,025	500,987	484,720	484,720
Total Revenues	382,748	498,957	428,766	501,025	500,987	484,720	484,720

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 404 Sanitary Sewer Maintenance Fund
Dept 456 Sanitary Sewer Maintenance

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
706 Salaries and Wages	84,818	92,267	86,234	96,000	96,000	98,880	98,880
707 Wages-Temporary	2,209	1,366	74	3,000	3,000	3,000	3,000
709 Overtime	5,146	5,247	4,486	6,000	6,000	6,000	6,000
715 Employers FICA	6,953	7,820	5,702	8,033	8,033	8,253	8,253
719 Health Insurance	24,680	26,844	15,807	19,392	19,814	20,409	20,409
719.678 RX Drug Insurance	776	6,422	4,350	5,693	4,186	4,311	4,311
719.679 Health Insurance Deductible	0	0	2,134	4,310	106	109	109
722 Pension-General	4,028	5,559	4,121	6,120	7,293	7,499	7,499
724 Unemployment	679	258	86	452	252	259	259
724.001 Workers Compensation	2,313	2,675	1,733	2,485	2,447	2,514	2,514
725 Other Fringe Benefits	904	625	435	2,093	2,237	2,304	2,304
	132,506	149,083	125,162	153,578	149,368	153,538	153,538
Material and Supplies:							
782 Materials	20,537	27,973	24,076	52,662	52,662	54,242	54,242
	20,537	27,973	24,076	52,662	52,662	54,242	54,242
Contractual and Other:							
818 Contractual Services	11,494	37,634	24,336	31,485	31,485	12,000	12,000
853 Telephone	424	970	1,045	1,176	1,176	1,217	1,217
914 Insurance	13,800	18,884	4,721	4,721	4,721	4,485	4,485
943 Equipment Rental - MP	150,499	174,853	177,041	165,603	169,210	174,285	174,285
960 Education & Training	22	0	0	0	0	0	0
966 PW Overhead	56,885	84,517	62,205	91,800	91,800	84,953	84,953
967 ENG Overhead	1,193	355	272	0	0	0	0
	234,317	317,213	269,620	294,785	298,392	276,940	276,940
Capital Outlay:							
984 Software	0	0	9,908	0	565	0	0
Sewer Maintenance	387,360	494,269	428,766	501,025	500,987	484,720	484,720

WORK PROJECT DETAIL

Work Project Titles:	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Homewild Sewer Separation	474	0	0	0	0	0	0
1512 Teneyck Sewer Separation	6,338	0	0	0	0	0	0
Sewer Repair-917 S Jackson	9,800	0	0	0	0	0	0
Geo Data Base	0	29,613	10,475	0	833	0	0
Repair By DPW	62,543	74,108	74,466	81,000	81,000	83,041	83,041
Repair By Contractor	0	0	2,592	6,285	6,285	6,474	6,474
Clean And Flush	141,262	176,355	166,831	161,990	161,990	162,000	162,000
Stake And Locate	34,870	33,176	30,912	47,386	47,386	48,808	48,808
Manhole Work	44,176	57,708	51,305	48,077	48,077	49,519	49,519
Map Update	2,000	0	0	0	0	0	0
Sewer Needs Study	0	0	0	0	72	0	0
Sundry Maintenance	102	351	934	300	300	300	300
Sewer Maint.-Gis	4,118	2,902	1,355	7,210	7,210	7,210	7,210
Francis St. Sewer Repair	0	0	0	0	318	0	0
Heavy Sewer Cleaning	25,301	30,071	25,289	42,037	42,037	42,037	42,037
Sewer Maint.-Sewer Separation	61	14,478	1,701	15,383	15,210	15,210	15,210
Sewer Televising	42,515	48,031	40,965	48,486	48,486	48,486	48,486
Unreimbursable Sewer Backup	13,800	19,679	301	4,721	4,485	4,485	4,485
Sewer Repair 925 S. Jackson	0	7,797	0	0	0	0	0
Sewer Repair 1112 W. Ganson	0	0	4,721	0	0	0	0
Video Inspec. Veh. Equip.Upgrades/Mi.	0	0	16,919	17,150	17,150	17,150	17,150
MSU Services Contract-Gps Sewer Sys	0	0	0	21,000	20,148	0	0
	387,360	494,269	428,766	501,025	500,987	484,720	484,720

(405) Sanitary Sewer Replacement Fund

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

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

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

City of Jackson Fiscal Year 2009/10 Adopted Budget Analysis of Changes in Fund Balance

Fund 405 Sanitary Sewer Replacement Fund

	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Revenues	685,070	706,083	707,915	698,000	703,000	681,000	681,000
Expenditures	750,970	563,218	488,427	836,500	633,562	700,000	700,000
Excess of Revenues Over (Under) Expenditures	(65,900)	142,865	219,488	(138,500)	69,438	(19,000)	(19,000)
Fund Balance - Beginning of Year	1,151,746	1,085,846	1,228,711	1,448,199	1,448,199	1,517,637	1,517,637
Fund Balance - End of Year	1,085,846	1,228,711	1,448,199	1,309,699	1,517,637	1,498,637	1,498,637

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 405 Sanitary Sewer Replacement Fund

Account Description	2005/06	2006/07	2007/08	2008/09	2008/09	2009/10	2009/10
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
664 Interest	37,070	54,803	59,440	50,000	55,000	33,000	33,000
698 Miscellaneous	0	3,280	475	0	0	0	0
699.590 Cont.- Sewer Fund	648,000	648,000	648,000	648,000	648,000	648,000	648,000
Total Revenues	685,070	706,083	707,915	698,000	703,000	681,000	681,000

Expenditure Detail

Fund 405 Sanitary Sewer Replacement Fund
Dept 457 New Sewer Construction

Account Description	2005/06	2006/07	2007/08	2008/09	2008/09	2009/10	2009/10
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Personal Services:							
706 Salaries and Wages	52,148	48,035	68,943	89,170	61,246	65,681	65,681
707 Wages-Temporary	1,793	2,444	1,894	3,420	2,554	1,411	1,411
709 Overtime	4,425	2,870	1,760	2,505	3,986	4,117	4,117
715 Employers FICA	4,442	3,996	5,333	7,275	5,186	5,448	5,448
719 Health Insurance	8,524	7,563	8,320	11,883	9,881	9,241	9,241
719.678 RX Drug Insurance	187	1,785	2,014	3,279	2,215	1,961	1,961
719.679 Health Insurance Deductible	0	0	483	1,386	458	905	905
722 Pension-General	2,547	2,779	3,746	5,501	4,664	4,991	4,991
724 Unemployment	310	113	302	376	162	174	174
724.001 Workers Compensation	818	688	767	1,126	759	814	814
725 Other Fringe Benefits	682	296	594	1,465	1,103	1,181	1,181
	75,876	70,569	94,156	127,386	92,214	95,924	95,924
Material and Supplies:							
782 Materials	4,313	1,188	490	0	250	0	0
	4,313	1,188	490	0	250	0	0
Contractual and Other:							
818 Contractual Services	615,974	433,622	330,283	644,941	489,935	550,009	550,009
914 Insurance	0	0	0	0	0	0	0
943 Equipment Rental - MP	17,234	21,524	15,926	0	4,000	5,000	5,000
966 PW Overhead	5,886	6,601	4,830	0	1,500	3,000	3,000
967 ENG Overhead	31,687	29,714	42,742	64,173	45,663	46,067	46,067
	670,781	491,461	393,781	709,114	541,098	604,076	604,076
New Sewer Construction	750,970	563,218	488,427	836,500	633,562	700,000	700,000

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

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

Account Description	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
<u>WORK PROJECT DETAIL</u>				
Work Project Titles:				
Center: Ganson to North	227,000	161,576	0	0
Blackstone: Ganson to Montgomery	0	0	128,000	128,000
Dwight: Michigan to North End	57,000	49,000	0	0
First: Greenwood to Morrell	43,700	31,008	0	0
Euclid: Milwaukee to Merriman	0	36,000	0	0
Michigan: Cooper to Waterloo/E Mich Sewer Lining	207,000	182,404	276,000	276,000
Misc. Sanitary Sewer Construction	47,800	8,946	141,000	141,000
Myrtle to WWTP Force Main (Engr)	20,000	20,000	30,000	30,000
Sewer Flow Monitor - Permanent Install	87,000	29,628	0	0
Sewer Flow Monitoring & Analysis	0	0	5,000	5,000
Sewer Mapping & GIS	50,000	30,000	25,000	25,000
Sewer Needs & Permits	35,000	30,000	35,000	35,000
Sewer Separations - Const.	30,000	25,000	30,000	30,000
Sewer Televising	32,000	30,000	30,000	30,000
	836,500	633,562	700,000	700,000

(406) Wastewater Equipment Replacement Fund

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

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

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

City of Jackson Fiscal Year 2009/10 Adopted Budget Analysis of Changes in Fund Balance

Fund 406 Wastewater Equipment Replacement Fund

	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Revenues	544,525	583,518	786,264	660,000	668,000	664,000	664,000
Expenditures	147,786	345,312	1,573,851	460,000	1,510,000	1,090,000	1,090,000
Excess of Revenues Over (Under) Expenditures	396,739	238,206	(787,587)	200,000	(842,000)	(426,000)	(426,000)
Fund Balance - Beginning of Year	3,207,027	3,603,766	3,841,972	3,054,385	3,054,385	2,212,385	2,212,385
Fund Balance - End of Year	3,603,766	3,841,972	3,054,385	3,254,385	2,212,385	1,786,385	1,786,385

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 406 Wastewater Equipment Replacement Fund

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
664 Interest	121,725	160,718	186,264	42,000	50,000	46,000	46,000
699.590 Cont.-Sewer Fund	422,800	422,800	600,000	618,000	618,000	618,000	618,000
Total Revenues	544,525	583,518	786,264	660,000	668,000	664,000	664,000

Expenditure Detail

Fund 406 Wastewater Equipment Replacement Fund

Dept 548 Wastewater Equipment Replacement

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Contractual And Other:							
956.001 Contingency	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
Capital Outlay:							
976 Building Additions	0	0	0	0	0	0	0
982 Machinery & Equipment	31,685	19,767	49,970	120,000	120,000	50,000	50,000
982.001 Meters	65,319	8,692	4,096	15,000	15,000	15,000	15,000
982.003 Pumping Station	0	0	0	25,000	25,000	25,000	25,000
982.006 Treatment Plant	9,090	134,799	1,516,912	300,000	1,350,000	1,000,000	1,000,000
985 Vehicles	41,692	182,054	2,873	0	0	0	0
	147,786	345,312	1,573,851	460,000	1,510,000	1,090,000	1,090,000
Total Expenditures	147,786	345,312	1,573,851	460,000	1,510,000	1,090,000	1,090,000

(465) City Hall Construction Fund

PURPOSE - This Fund is used to account for the receipt and expenditure on debt not to exceed \$ 10 million issued by the City of Jackson to finance City Hall building improvements, as approved at the general election of the City held on September 9, 2003.

CHARACTER - Pursuant to the Bond Resolutions, the Bonds (series 2003 and 2003B) will be unlimited tax general obligations of the City secured by its full faith and credit. The Bonds will be used to finance the cost of restoring, renovating, equipping and furnishing the existing City Hall building, as well as pay the cost of issuance associated with the Bonds.

AUTHORITY - The Bonds are to be issued pursuant to authorization contained in Act 279, Public Acts of Michigan, 1909, as amended, Act 34, Public Acts of Michigan, 2001, as amended, Authorizing Resolutions adopted by the City Council on September 23, 2003 (Series 2003) and November 25, 2003 (Series 2003B) and Sales/Awarding Resolutions adopted by the City Council on October 28, 2003 (Series 2003) and December 16, 2003 (Series 2003B) to finance City Hall building improvements.

City of Jackson Fiscal Year 2009/10 Adopted Budget Analysis of Changes in Fund Balance

Fund 465 City Hall Construction Fund

	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Revenues	46,029	4,071	0	0	0	0	0
Expenditures	1,064,688	63,618	0	0	0	0	0
Excess of Revenues Over (Under) Expenditures	(1,018,659)	(59,547)	0	0	0	0	0
Fund Balance - Beginning of Year	1,078,206	59,547	0	0	0	0	0
Fund Balance - End of Year	<u>59,547</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 465 City Hall Construction Fund

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
582 Contribution from County	23,442	0	0	0	0	0	0
664 Interest	22,587	4,071	0	0	0	0	0
696 Bond Proceeds	0	0	0	0	0	0	0
Total Revenues	46,029	4,071	0	0	0	0	0

Expenditure Detail

Fund 465 City Hall Bond Construction Fund
Dept 265 City Hall & Grounds

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Contractual And Other:							
818 Cont. Service - Bonds	0	0	0	0	0	0	0
956.001 Contingency	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
Capital Outlay:							
976.011 City Hall Improvements	1,064,688	63,618	0	0	0	0	0
	1,064,688	63,618	0	0	0	0	0
Total Expenditures	1,064,688	63,618	0	0	0	0	0

(494) Brownfield Redevelopment Authority Fund

PURPOSE - This Fund is used to account for the receipt and expenditure of tax increments based on the captured assessed value of property within the Redevelopment Area. The Authority is authorized to capture tax increment revenues from all taxing units, including school districts and the State, and use those revenues to assess the environmental status of a property, to take steps to prevent or mitigate exposure or harm from the existing contamination, and to clean up existing contamination. Under certain circumstances, an Authority is permitted to use tax increment revenues captured on a parcel of property on any other environmentally contaminated property in the municipality.

CHARACTER - The moneys credited to the Fund and on hand therein from time to time shall be used annually in the manner provided in the Brownfield Plan, as amended.

AUTHORITY - This Fund was established by resolution of the City Commission on April 1, 1997 with the formation of the City of Jackson Brownfield Redevelopment Authority.

City of Jackson Fiscal Year 2009/10 Adopted Budget Analysis of Changes in Fund Balance

Fund 494 Brownfield Redevelopment Authority Fund

	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Revenues	1,416,073	1,407,570	1,506,155	1,535,700	1,493,799	1,450,094	1,450,094
Expenditures	1,038,046	1,346,558	1,193,468	1,267,763	1,272,157	1,342,864	1,342,864
Excess of Revenues Over (Under) Expenditures	378,027	61,012	312,687	267,937	221,642	107,230	107,230
Fund Balance - Beginning of Year	2,038,210	2,416,237	2,477,249	2,789,936	2,789,936	3,011,578	3,011,578
Fund Balance - End of Year	<u>2,416,237</u>	<u>2,477,249</u>	<u>2,789,936</u>	<u>3,057,873</u>	<u>3,011,578</u>	<u>3,118,808</u>	<u>3,118,808</u>

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 494 Brownfield Redevelopment Authority Fund

Account Description	2005/06	2006/07	2007/08	2008/09	2008/09	2009/10	2009/10
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
403.001 Curr. Prop. Taxes-Wolverine	88,514	0	0	0	0	0	0
403.003 Curr. Prop. Taxes-Micromatic	3,586	3,583	3,151	3,200	2,942	2,320	2,320
403.004 Curr. Prop. Taxes-Consumers	1,074,376	1,113,451	1,153,851	1,182,700	1,180,434	1,160,839	1,160,839
403.005 Curr. Prop. Taxes-JGW	15,595	16,564	17,189	17,300	17,748	18,682	18,682
403.006 Curr. Prop. Taxes-Home Depot	171,976	183,695	188,049	192,750	191,872	178,645	178,645
403.007 Curr. Prop. Taxes-Heat Control.	0	0	18,817	19,000	18,271	15,856	15,856
403.008 Curr. Prop. Taxes-Lifeways	0	0	12,420	12,750	14,792	4,467	4,467
403.009 Curr. Prop. Taxes-DNT	0	0	7,921	8,000	10,740	9,285	9,285
664 Interest	62,026	90,277	104,757	100,000	57,000	60,000	60,000
Total Revenues	1,416,073	1,407,570	1,506,155	1,535,700	1,493,799	1,450,094	1,450,094

Expenditure Detail

Fund 494 Brownfield Redevelopment Authority Fund
Dept 745 Brownfield Redevelopment Projects

Account Description	2005/06	2006/07	2007/08	2008/09	2008/09	2009/10	2009/10
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Personal Services:							
710 Wages & Fringes	0	0	0	8,900	13,000	89,508	89,508
	0	0	0	8,900	13,000	89,508	89,508
Contractual And Other :							
818.026 BRA Plan - Wolverine Tech.	0	61,143	0	0	0	0	0
818.027 BRA Plan - Miller Trucking	0	0	0	0	0	0	0
818.030 BRA Plan - Micromatic	0	0	3,586	3,583	9,676	2,320	2,320
818.031 BRA Plan - Jack. Glass Works	14,328	15,261	15,848	15,920	16,368	17,259	17,259
818.032 BRA Plan - Home Depot	69,687	285,985	12,350	0	0	0	0
818.048 BRA Plan - Heat Controller	0	0	8,625	8,860	8,079	5,665	5,665
818.054 BRA Plan - Lifeways	0	0	0	0	0	0	0
956.000 Administration	1,171	3,699	26,459	10,000	5,000	5,000	5,000
999.398 Contrib.-2002 BRA TIF D/S Fund	952,860	980,470	527,623	565,000	565,000	591,000	591,000
999.399 Contrib.-2007 BRA TIF Ref. D/S	0	0	449,923	450,000	450,200	449,000	449,000
999.643 Contrib.-Loc.Site Remed.Rev.Fd.	0	0	149,054	205,500	204,834	183,112	183,112
	1,038,046	1,346,558	1,193,468	1,258,863	1,259,157	1,253,356	1,253,356
Total Expenditures	1,038,046	1,346,558	1,193,468	1,267,763	1,272,157	1,342,864	1,342,864

(496) Downtown Development Authority Project Fund

PURPOSE - This Fund is used to account for the receipt and expenditure of tax increments based on the captured assessed value of property within the Amended Development Area.

CHARACTER - The moneys credited to the Project Fund and on hand therein from time to time shall be used annually in the manner provided in the Tax Increment Financing Plan portion of the Amended Plan.

AUTHORITY - This Fund was established on July 1, 1993, per City Ordinance 92-16 adopted by the City Commission on October 20, 1992.

City of Jackson Fiscal Year 2009/10 Adopted Budget Analysis of Changes in Fund Balance

Fund 496 Downtown Development Authority Project Fund

	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Manager Proposed
Revenues	926,040	1,032,349	1,064,177	1,072,326	1,083,990	1,000,760	1,000,760
Expenditures	1,085,640	1,309,615	1,261,882	1,227,002	1,347,002	1,388,102	1,388,102
Excess of Revenues Over (Under) Expenditures	(159,600)	(277,266)	(197,705)	(154,676)	(263,012)	(387,342)	(387,342)
Fund Balance - Beginning of Year	1,574,337	1,414,737	1,137,471	939,766	939,766	676,754	676,754
Fund Balance - End of Year	1,414,737	1,137,471	939,766	785,090	676,754	289,412	289,412

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 496 Downtown Development Authority Project Fund

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
403 Current Property Taxes	872,740	972,178	1,014,339	1,034,626	1,056,990	976,760	976,760
664 Interest	44,300	51,171	41,588	37,700	17,100	15,000	15,000
668 Rents - Hayes Hotel	9,000	9,000	8,250	0	9,900	9,000	9,000
Total Revenues	926,040	1,032,349	1,064,177	1,072,326	1,083,990	1,000,760	1,000,760

Expenditure Detail

Fund 496 Downtown Development Authority Project Fund
Dept 741 Tax Increment Finance Construction

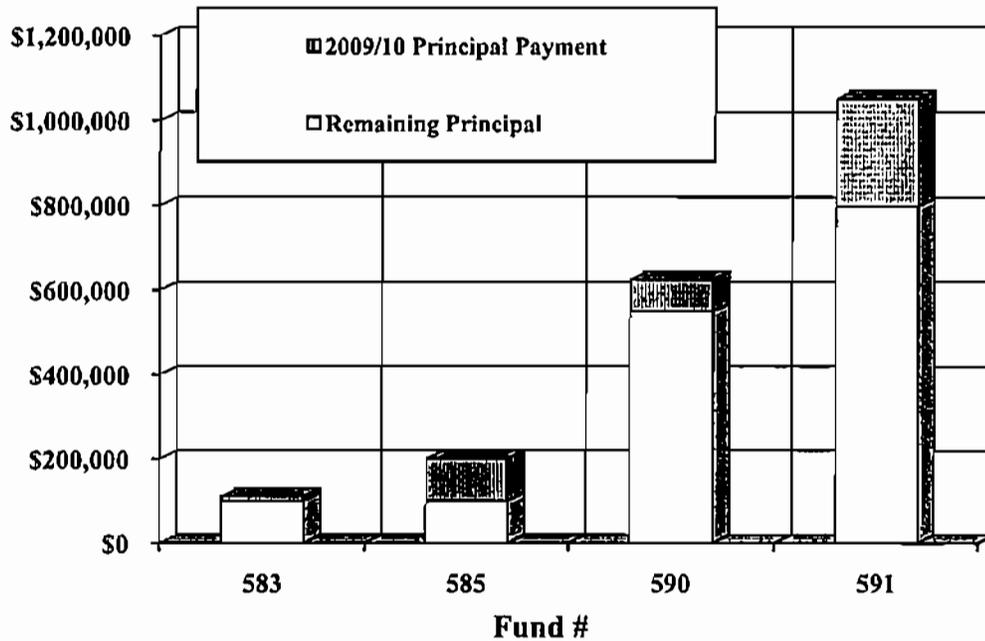
Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Contractual And Other :							
931.002 Bldg. Maint. - Hayes Hotel	104,653	118,400	117,739	0	120,000	60,000	60,000
818.xxx Alleg. Health - 1201 E. Mich.	0	0	0	0	0	12,000	12,000
956.001 Contingency	0	0	0	0	0	0	0
962.000 Uncoll Acct.-(MTT Refund CE)	0	124,810	0	0	0	0	0
963.496 Misc. CE Project Expenses	1,600	0	0	0	0	0	0
999.323 Cont.-MULA Loan D/S Fd.	144,000	144,000	144,000	144,000	144,000	144,000	144,000
999.395 Cont.-2001 DDA TIF D/S Fd.	805,670	891,945	968,923	1,051,000	1,051,000	1,139,300	1,139,300
999.585 Cont.-Auto Parking Fund	29,717	30,460	31,220	32,002	32,002	32,802	32,802
	1,085,640	1,309,615	1,261,882	1,227,002	1,347,002	1,388,102	1,388,102
Total Expenditures	1,085,640	1,309,615	1,261,882	1,227,002	1,347,002	1,388,102	1,388,102

Enterprise Funds

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

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Enterprise Funds
Debt Summary

Fund#	Issue Name	Date Issued	Issue Amount	Principal Outstanding 6/30/2009	FY 2009/10	
					Principal	Interest
583	Ella W. Sharp Endowment Fund Loan	3/28/1995	\$ 200,000	\$ 110,000	\$ 10,000	\$ 2,500
585	Installment Purchase Contract - Lot #8	10/28/1996	733,000	200,000	100,000	7,035
590	Sewage Disp. Sys. Revenue Bonds - 2000	10/1/2000	995,000	625,000	75,000	30,438
591	2009 Water Revenue Refunding Bonds	4/23/2009	1,051,000	1,051,000	253,000	38,361
Enterprise Fund Totals			\$ 2,979,000	\$ 1,986,000	\$ 438,000	\$ 78,334



(583) Sharp Park Golf Practice Center Fund

PURPOSE - This Fund is used to account for the construction and operation of the Sharp Park Golf Practice Center.

CHARACTER - On March 1, 1994, the City Commission authorized the Ella W. Sharp Endowment Fund (718) "to loan an amount not to exceed \$150,000, for the purpose of designing and constructing a golf practice center, with such amount repayable in twelve (12) equal annual installments, including interest at 5%." In addition to this loan amount the Fund will receive a contribution in the amount of \$100,000 from the Ella W. Sharp Park Operating Fund (208). A change to the original planned location amended the planned construction and necessitated the need for an additional contribution from the Ella W. Sharp Park Operating Fund (208) for a total of \$100,000, as well as an additional \$50,000 loan from the Ella W. Sharp Endowment Fund (718) for a total of \$200,000 repayable in twenty (20) annual installments, including interest at 5%. Upon complete repayment of the loan it is the intent of the Park's current management to consolidate the reporting of this operation with that of other park operations now currently accounted for in the Ella W. Sharp Park Operating Fund (208).

AUTHORITY - This Fund was established by adoption of a Budget Resolution of the City Commission on March 1, 1994.

City of Jackson Fiscal Year 2009/10 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 583 Sharp Park Golf Practice Center Fund

	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Revenues	51,320	59,220	62,520	75,700	67,000	76,000	76,000
Expenses	72,502	68,705	71,092	83,265	72,966	81,900	81,900
Excess of Revenues Over (Under) Expenses	(21,182)	(9,485)	(8,572)	(7,565)	(5,966)	(5,900)	(5,900)
Add: Depreciation	17,836	17,836	17,836	17,836	17,836	17,836	17,836
Repayment of Loan	(10,000)	0	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Increase (Decrease) in Working capital	(13,346)	8,351	(736)	271	1,870	1,936	1,936
Working Capital - Beginning of Year	5,850	(7,496)	855	119	119	1,989	1,989
Working Capital - End of Year	(7,496)	855	119	390	1,989	3,925	3,925

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 583 Ella W. Sharp Park Golf Practice Center Fund

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
644 Merchandise	2,856	3,260	2,995	7,200	3,500	7,500	7,500
651.001 Golf Fees	48,298	50,948	47,514	68,500	53,500	58,500	58,500
664 Interest	19	12	11	0	0	0	0
699.245 Contrib.-Public Imp. Fd.	0	5,000	12,000	0	10,000	10,000	10,000
699.719 Contrib.-Cuiss Endowment	147	0	0	0	0	0	0
Total Revenues	51,320	59,220	62,520	75,700	67,000	76,000	76,000

Expenditure Detail

Fund 583 Ella W. Sharp Park Golf Practice Center Fund
Dept 583 Golf Practice Center

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
707 Wages-Temporary	39,818	34,439	37,085	43,903	38,000	43,903	43,903
715 Employers FICA	3,071	2,579	2,810	3,359	2,900	3,359	3,359
724 Unemployment Comp.	840	721	632	1,881	900	1,512	1,512
724.001 Workers Compensation	923	776	848	1,010	1,000	1,010	1,010
	44,652	38,515	41,375	50,153	42,800	49,784	49,784
Material And Supplies:							
745 Program Supplies	775	678	3,916	2,500	1,500	2,000	2,000
776 Custodial Supplies	0	0	0	250	0	0	0
778 Equipment Maint Supplies	294	390	401	1,000	1,000	1,000	1,000
	1,069	1,068	4,317	3,750	2,500	3,000	3,000
Contractual And Other:							
818 Cont. Services	0	758	0	0	0	0	0
818.583 Cont. Serv.- Learning Ctr. Imp.	2,750	6,109	1,500	4,500	2,500	4,500	4,500
853 Telephone	189	189	0	500	200	500	500
914 Insurance	277	292	276	276	280	280	280
920 Utilities	0	0	726	1,000	1,000	1,000	1,000
933 Equipment Maintenance	991	0	882	1,000	2,100	1,000	1,000
965.101 Admin. - General Fund	1,238	688	930	1,500	1,000	1,500	1,500
	5,445	8,036	4,314	8,776	7,080	8,780	8,780
Capital Outlay:							
971 Depreciation	17,836	17,836	17,836	17,836	17,836	17,836	17,836
	17,836	17,836	17,836	17,836	17,836	17,836	17,836
Debt Service :							
995 Interest	3,500	3,250	3,250	2,750	2,750	2,500	2,500
	3,500	3,250	3,250	2,750	2,750	2,500	2,500
Total Expenditures	72,502	68,705	71,092	83,265	72,966	81,900	81,900

(585) Auto Parking System Fund

PURPOSE - This Fund is used to account for the operations of the Downtown Parking Garage and capital improvements of the City's parking system.

CHARACTER - This fund accounts for parking operations relating to those parking facilities which are capital in nature or are segregated for restricted use and not recorded as part of the Parking Assessment Fund (#586) operations. Capital expenses of the fund include such items as parking lot construction, repaving, and lighting.

The City purchased Parking Lot #2 on March 3, 1995, and will finance that purchase with rentals received from the Meterless Parking System. Lot # 8 was purchased on October 28, 1996 with that debt being retired from revenue sources including rentals received from the Meterless Parking System, Tax Increment Financing transfers from the Downtown Development Authority Project Fund (#496) and parking space rentals from a private developer. In the event the City reverts back to a metered parking system this fund will account for all parking operations of the City (currently, the Meterless Parking System is accounted for in the Parking Assessment Fund (586)).

The City ceased operating the Parking Garage effective December 12, 1997.

AUTHORITY - This Fund was established by Resolution of the City Commission on May 28, 1952 (formally called the Parking Utility Fund).

City of Jackson Fiscal Year 2009/10 Adopted Budget Analysis of Estimated Changes in Working Capital

<i>Fund 585 Auto Parking System Fund</i>							
	2005/06	2006/07	2007/08	2008/09	2008/09	2009/10	2009/10
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Revenues	103,792	106,980	110,296	111,608	110,183	112,710	112,710
Expenses	85,925	82,339	94,613	102,733	95,835	91,613	91,613
Revenues Over (Under) Expenses				8,875	14,348	21,097	21,097
Add: Depreciation				47,060	47,060	47,060	47,060
Less: Payments on Contract Principal (Lot #8)				(75,000)	(75,000)	(100,000)	(100,000)
Estimated Change in Working Capital				(19,065)	(13,592)	(31,843)	(31,843)
Working Capital - Beginning of Year				117,572	117,572	103,980	103,980
Working Capital - End of Year				98,507	103,980	72,137	72,137

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 585 Auto Parking System Fund

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
652.003 Parking Fines - Lot #3 (Y-Lot)	1,238	455	320	525	300	300	300
653 Parking Permits - Lot #3 (Y-Lot)	19,840	19,951	20,554	20,000	20,000	20,000	20,000
664 Interest	2,294	3,835	4,211	3,500	2,300	2,300	2,300
668 Rents and Royalties	39,800	40,994	42,224	43,492	43,492	44,796	44,796
668.002 Rents and Royalties	10,903	11,285	11,680	12,089	12,089	12,512	12,512
698 Miscellaneous	0	0	85	0	0	0	0
699.496 Cont.-DDA Project Fund	29,717	30,460	31,222	32,002	32,002	32,802	32,802
Total Revenues	103,792	106,980	110,296	111,608	110,183	112,710	112,710

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 585 Auto Parking System Fund
Dept 587 Parking Utility

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
706 Salaries and Wages	2,539	1,422	5,483	13,000	6,000	6,000	6,000
707 Temporary Wages	2,182	2,872	5,760	5,005	5,005	5,036	5,036
709 Overtime	127	480	1,762	0	2,000	2,000	2,000
715 Employers FICA	373	348	966	1,377	995	997	997
719 Health Insurance	233	439	831	1,732	850	844	844
719.678 RX Drug Insurance	1	111	249	478	248	179	179
719.679 Health Insurance Deductible	0	0	156	202	155	83	83
722 Pension-General	119	105	377	780	380	572	572
724 Unemployment Comp.	55	54	150	55	150	16	16
724.001 Workers Compensation	81	93	227	164	230	74	74
725 Other Fringe Benefits	26	17	27	213	30	108	108
	5,736	5,941	15,988	23,006	16,043	15,909	15,909
Material and Supplies:							
782 Materials	1,159	1,600	2,474	1,000	2,500	2,500	2,500
	1,159	1,600	2,474	1,000	2,500	2,500	2,500
Contractual And Other:							
808 Audit Fees	77	49	46	47	72	75	75
818 Contractual Services	0	790	521	0	521	600	600
920 Utilities	7,351	3,853	2,445	9,000	3,000	3,000	3,000
930 Repairs and Maintenance	795	819	0	2,575	2,000	2,575	2,575
936 Pavement Repairs	0	0	0	250	0	250	250
937 Maint.-Snow Removal	0	0	909	0	0	0	0
943 Equipment Rental - MP	2,060	3,095	7,992	5,000	8,000	8,000	8,000
966 DPW Overhead	651	1,492	2,746	2,000	3,000	3,000	3,000
967 Eng. Overhead	1,097	66	1,426	1,656	2,500	1,609	1,609
	12,031	10,164	16,085	20,528	19,093	19,109	19,109
Capital Outlay:							
971 Depreciation	47,060	47,060	45,420	47,060	47,060	47,060	47,060
	47,060	47,060	45,420	47,060	47,060	47,060	47,060
Debt Service:							
995 Interest	19,939	17,574	14,646	11,139	11,139	7,035	7,035
	19,939	17,574	14,646	11,139	11,139	7,035	7,035
Parking Utility	85,925	82,339	94,613	102,733	95,835	91,613	91,613
Total Expenses	85,925	82,339	94,613	102,733	95,835	91,613	91,613

(Note: This fund includes operations for Lot #3 (YMCA), 228 W. Mich, 252 W. Pearl and 229 Van Buren.)

(586) Parking Assessment Fund

PURPOSE - This Fund is used to account for the revenues and expenses of the City's Meterless Parking System.

CHARACTER - Revenues of this fund consist principally of parking assessments to property owners in the Central Business District. Such assessments are based on the annual operating expense of the System and include such items as the leasing of private parking lots used in the System, lot maintenance, snow removal, utilities and administrative expenses. In the event the City reverts back to a Metered Parking System this fund will be closed out and all parking operations of the City will be accounted for in the Automobile Parking System Fund (585).

AUTHORITY - This Fund was established November 1, 1984, which represents the beginning of first annual operating period covered by assessment. Continuation of the System depends on subsequent annual adoption of new assessment rolls each December 1st.

City of Jackson Fiscal Year 2009/10 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 586 Parking Assessment Fund

	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Revenues	145,452	195,149	176,033	192,276	127,332	120,500	120,500
Expenses	118,659	138,288	238,667	208,643	173,347	197,456	197,456
Excess of Revenues Over (Under) Expenses	26,793	56,861	(62,634)	(16,367)	(46,015)	(76,956)	(76,956)
Working Capital - Beginning of Year	293,287	320,080	376,941	314,307	314,307	268,292	268,292
Working Capital - End of Year	320,080	376,941	314,307	297,940	268,292	191,336	191,336

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 586 Parking Assessment Fund

Account Description	2005/06	2006/07	2007/08	2008/09	2008/09	2009/10	2009/10
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
652 Parking Fines	30,317	38,787	42,420	40,000	42,000	42,000	42,000
653 Parking Permits (Daily \$2)	1,433	1,717	1,728	1,625	3,000	3,000	3,000
653.005 Parking Permits (Lots 6,7,8,14)	19,632	20,996	23,012	23,000	23,000	23,000	23,000
653.006 Parking Permits (Lot 9)	4,775	5,913	5,788	6,000	6,000	6,000	6,000
664 Interest	11,433	15,070	16,824	10,000	7,000	6,000	6,000
694.661 Expense Refund-Motor Pool	0	0	147	0	0	0	0
699.101 Cont.-General Fund	16,353	20,588	20,051	20,588	9,398	3,500	3,500
699.599 Cont.-Parking Deck Fund	0	25,000	0	25,000	0	0	0
699.895 Cont.-Special Assessment Fund	61,509	67,078	66,063	66,063	36,934	37,000	37,000
Total Revenues	145,452	195,149	176,033	192,276	127,332	120,500	120,500

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Parking Assessment</i>				
<i>Fund-Activity: 586-586</i>				
PT	Parking Enforcement		2	20,146
			2	20,146
Add:	Allocation of 1/4 Office Asst. I from City Clerk 101-215			10,776
	Allocation of 1/3 Parking Mgr./Traffic Engineer Asst.			15,199
	Allocation of Wages charged directly from DPW - Snow Removal			8,000
Activity Total				54,121

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 586 Parking Assessment Fund
Dept 586 Parking Assessment

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
706 Salaries and Wages	21,291	20,658	31,919	41,083	29,905	33,975	33,975
707 Temporary Wages	16,952	17,307	15,857	20,020	15,559	20,146	20,146
709 Overtime	432	1,261	2,850	3,000	3,000	3,000	3,000
715 Employers FICA	2,971	3,010	3,761	4,904	3,707	4,370	4,370
719 Health Insurance	1,978	2,649	2,716	5,475	3,641	4,780	4,780
719.678 RX Drug Insurance	68	705	886	1,511	714	1,014	1,014
719.679 Health Insurance Deductible	0	0	584	638	583	468	468
722 Pension-General	948	1,210	1,857	2,645	2,000	2,644	2,644
724 Unemployment Comp.	515	406	405	173	173	90	90
724.001 Workers Compensation	489	501	605	519	564	421	421
725 Other Fringe Benefits	189	120	194	675	538	611	611
	45,833	47,827	61,634	80,643	60,384	71,519	71,519
Material and Supplies:							
740 Operating Supplies	597	1,571	1,666	3,090	2,000	2,000	2,000
744 Uniform Allowance	430	439	419	1,000	500	500	500
782 Materials	2,531	2,152	2,541	3,090	3,000	3,000	3,000
	3,558	4,162	4,626	7,180	5,500	5,500	5,500
Contractual And Other:							
808 Audit Fees	118	90	100	103	211	200	200
818 Contractual Services	835	8,300	61,217	1,540	1,540	2,000	2,000
818.690 CS Forestry	2,793	0	0	0	0	0	0
920 Utilities	3,451	3,654	3,186	5,600	3,612	4,000	4,000
936 Pavement Repairs	0	0	0	10,000	10,000	20,000	20,000
941 Rentals	39,800	40,994	42,224	43,492	43,492	44,796	44,796
937 Maintenance-Snow Removal	0	0	6,864	0	0	0	0
943 Equip. Rental - Motor Pool	3,272	4,681	11,080	10,300	10,500	10,500	10,500
956.001 Contingency	0	0	0	1,000	0	0	0
960 Education & Training	0	0	308	500	0	0	0
962 Uncollectible Accounts	0	0	0	1,000	0	0	0
965.101 Admin.-General Fund	10,940	19,540	31,400	20,000	20,000	20,000	20,000
966 PW Overhead	904	1,577	3,314	15,300	7,265	8,910	8,910
967 ENG Overhead	7,155	7,463	12,714	11,985	10,843	10,031	10,031
	69,268	86,299	172,407	120,820	107,463	120,437	120,437
Total Expenses	118,659	138,288	238,667	208,643	173,347	197,456	197,456

(590) SEWER FUND

PURPOSE - This Fund is used to account for the operations, construction and acquisition of additions and improvements, and the payment of interest and principal on revenue bonds issued to help finance the construction projects undertaken by the City of Jackson's Sewer Fund.

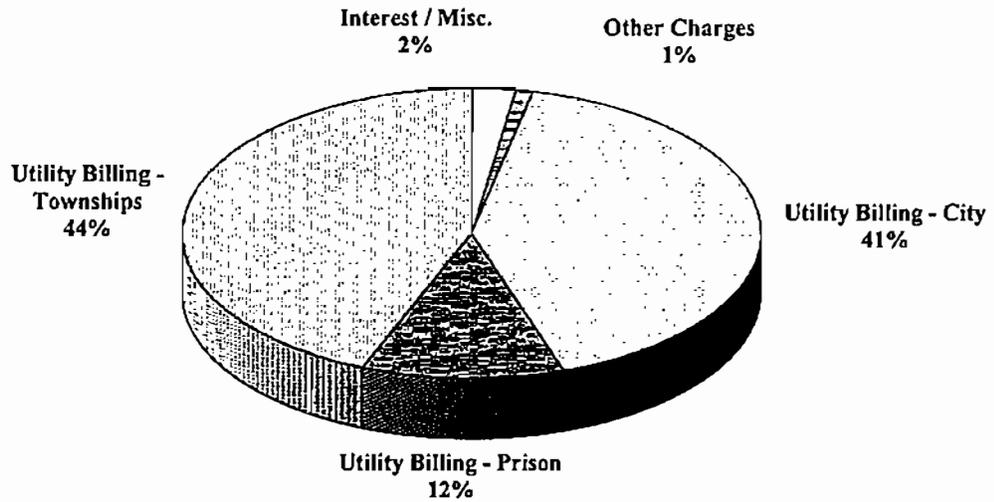
CHARACTER - In accordance with current ordinances, charges for wastewater services shall be levied on all premises having any sewer connection with the public wastewater facilities. The service charges now in effect for premises within the city shall continue as to such premises until changed pursuant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

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

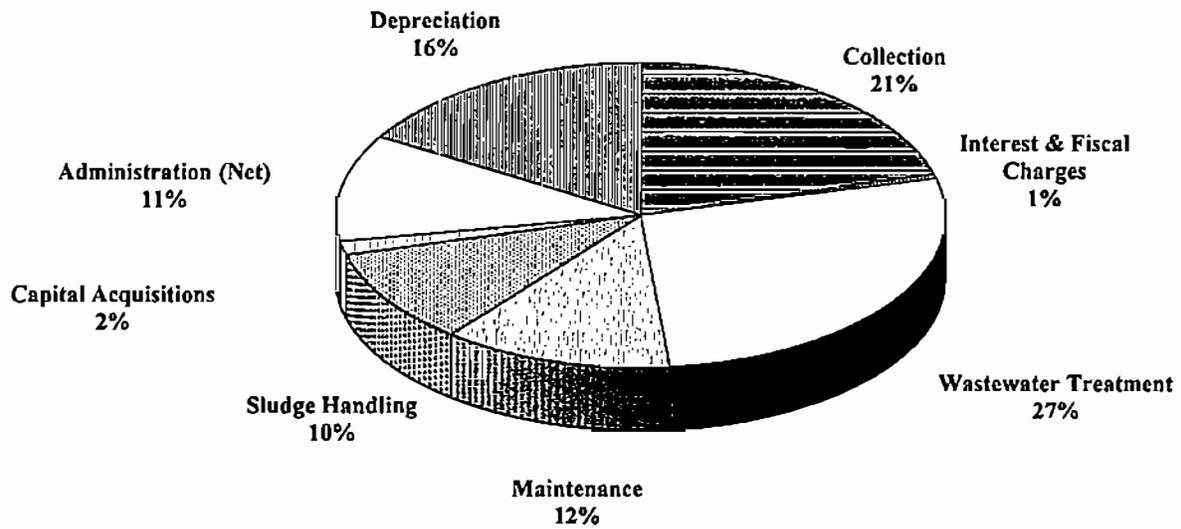
AUTHORITY - This Fund was established on June 12, 1962 to meet the requirements of Ordinances 261 and 262 of the City of Jackson.

City of Jackson
Fiscal Year 2009/10 Proposed Budget
Sewer Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2009/10 Adopted Budget
Sewer Fund
Estimated Changes in Cash Flow

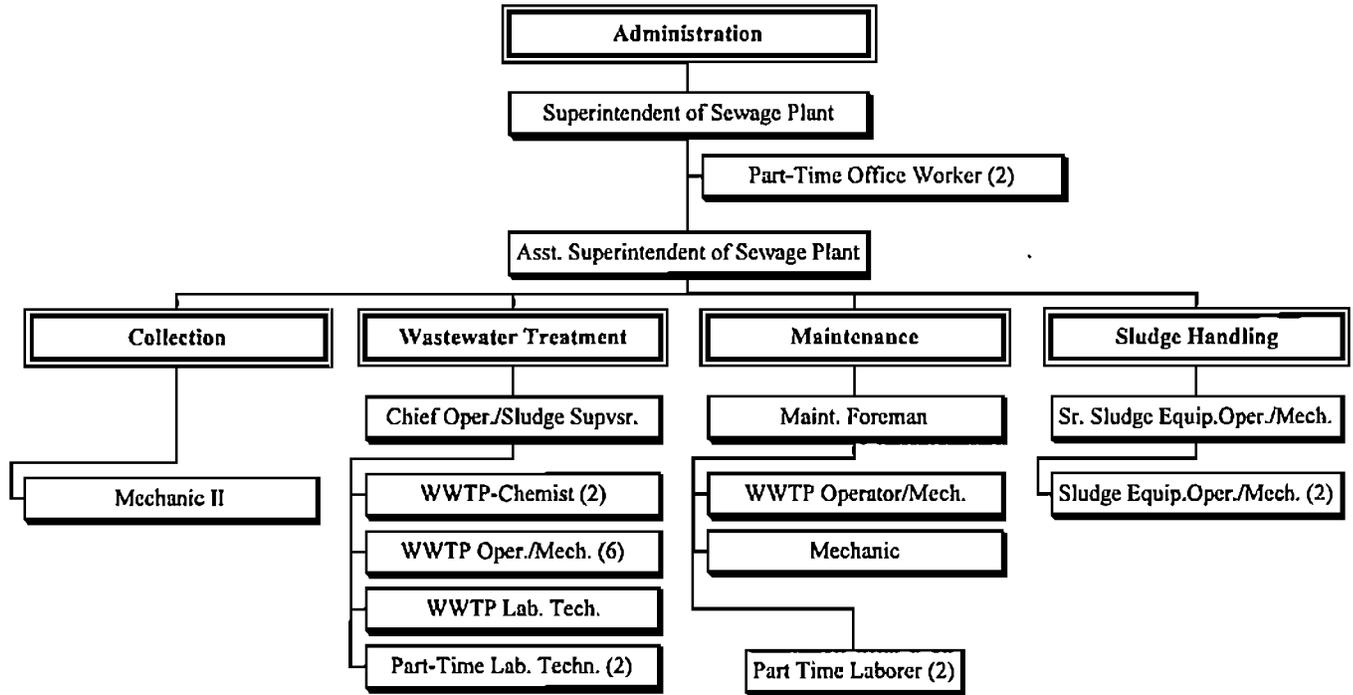
	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Revenues:							
Charges For Goods & Services	4,550,800	5,451,069	5,256,002	5,435,000	5,216,000	5,214,000	5,214,000
Interest & Rents	117,134	159,462	174,517	105,000	80,000	58,000	58,000
Miscellaneous	106,791	105,223	84,981	76,000	80,000	71,000	71,000
	<u>4,774,725</u>	<u>5,715,754</u>	<u>5,515,500</u>	<u>5,616,000</u>	<u>5,376,000</u>	<u>5,343,000</u>	<u>5,343,000</u>
Expenses:							
Collection	1,357,129	1,500,846	1,399,445	1,390,962	1,391,659	1,416,404	1,416,404
Wastewater Treatment	1,275,898	1,459,565	1,721,335	1,678,140	1,673,280	1,878,422	1,878,422
Maintenance	646,457	668,453	772,073	844,513	836,458	843,250	843,250
Sludge Handling	572,883	622,380	551,469	685,025	686,413	692,966	692,966
Administration	1,872,049	1,918,572	1,963,009	1,922,257	1,910,962	1,937,103	1,937,103
Capital Acquisitions	73,065	0	0	100,000	100,000	100,000	100,000
	<u>5,797,481</u>	<u>6,169,816</u>	<u>6,407,331</u>	<u>6,620,897</u>	<u>6,598,772</u>	<u>6,868,145</u>	<u>6,868,145</u>
Revenues Over (Under) Expenses				(1,004,897)	(1,222,772)	(1,525,145)	(1,525,145)
Add: Depreciation				1,130,000	1,130,000	1,130,000	1,130,000
Less: Bond Principal Payments				(75,000)	(75,000)	(75,000)	(75,000)
Estimated Change in Working Capital				50,103	(167,772)	(470,145)	(470,145)
Estimated Working Capital (Unreserved) - Beginning of Year				<u>3,904,206</u>	<u>3,904,206</u>	<u>3,736,434</u>	<u>3,736,434</u>
Estimated Working Capital (Unreserved) - End of Year				<u><u>3,954,309</u></u>	<u><u>3,736,434</u></u>	<u><u>3,266,289</u></u>	<u><u>3,266,289</u></u>

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 590 Sewer Fund

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
640 Laboratory Services	10,738	16,500	26,465	14,000	30,000	30,000	30,000
640.001 I.P.P. Monitoring	47,057	52,106	30,102	25,000	25,000	23,000	23,000
650.010 Utility Billing	1,978,577	2,060,366	2,168,292	2,267,000	2,209,000	2,209,000	2,209,000
650.020 Utility Billing-Prison	501,649	745,475	588,799	670,000	610,000	610,000	610,000
650.030 Utility Bill.-Summit	832,821	1,167,096	1,141,566	1,140,000	1,050,000	1,050,000	1,050,000
650.040 Utility Bill.-Spring Arbor	273,267	350,681	275,140	311,000	295,000	295,000	295,000
650.050 Utility Bill.-Napoleon	30,085	38,065	43,840	35,000	35,000	35,000	35,000
650.060 Utility Bill.-Blackman	729,335	905,115	847,267	834,000	830,000	830,000	830,000
Utility Bill.-Rives	0	0	0	0	1,000	1,000	1,000
650.061 Sewer Maint.-Blackman	3,298	3,866	4,848	5,000	5,000	5,000	5,000
650.062 Out Of City Account	143,973	127,799	129,683	134,000	126,000	126,000	126,000
653.002 Billing Adjustments	0	-16,000	0	0	0	0	0
662 Penalties	58,495	48,827	57,892	59,000	50,000	52,000	52,000
664 Interest	117,134	159,462	174,517	105,000	80,000	58,000	58,000
685.677 Insurance Refund-W/C	0	0	0	0	0	0	0
698 Miscellaneous	48,296	56,396	27,089	17,000	30,000	19,000	19,000
Total Revenues	4,774,725	5,715,754	5,515,500	5,616,000	5,376,000	5,343,000	5,343,000

**City of Jackson
Sewer Fund
Activity Personnel Chart**



City of Jackson
Fiscal Year 2009/10 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Sewer Fund-Collection</i>				
<i>Fund-Activity: 590-549</i>				
307	Mechanic II	1		49,661

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 549 Collection

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
702 Termination Pay	0	0	0	0	0	0	0
706 Salaries and Wages	44,430	44,825	53,275	47,487	47,487	49,661	49,661
709 Overtime	834	1,167	1,558	4,760	4,760	4,978	4,978
715 Employers FICA	3,446	3,505	4,166	3,997	3,997	4,180	4,180
719 Health Insurance	10,133	6,950	3,982	3,856	4,725	4,962	4,962
719.678 RX Drug Insurance	295	1,539	834	904	905	951	951
719.679 Health Insurance Deductible	0	0	7	0	0	0	0
722 Pension-General	2,027	2,528	2,560	3,135	3,135	3,907	3,907
724 Unemployment Comp.	239	146	171	171	171	108	108
724.001 Workers Compensation	658	669	695	768	768	803	803
725 Other Fringe Benefits	339	133	294	864	864	1,149	1,149
	62,401	61,462	67,542	65,942	66,812	70,699	70,699
Material and Supplies:							
740 Operating Supplies	81	374	0	1,000	1,000	1,000	1,000
751 Gasoline	1,009	891	1,118	1,500	1,500	1,500	1,500
755 Safety Supplies	0	0	2,129	2,000	2,000	2,000	2,000
758 Laundry	263	0	177	300	300	300	300
778 Equipment Maint. Supplies	1,007	1,185	1,681	5,000	5,000	5,000	5,000
	2,360	2,450	5,105	9,800	9,800	9,800	9,800
Contractual and Other:							
719.001 Health Ins. -Retiree	800	13,295	-492	0	0	0	0
722.003 Pension - General-Other	3,816	4,007	4,208	0	0	0	0
818 Contractual Services	0	0	0	5,000	5,000	5,000	5,000
818.006 Instrument Maintenance	1,983	0	2,876	2,000	2,000	2,000	2,000
818.258 GIS Services - MIS	0	0	44,405	0	45,875	41,000	41,000
850 Communications	7,568	2,088	5,341	8,000	8,000	8,000	8,000
914 Insurance	3,838	4,045	3,895	3,895	3,885	3,885	3,885
920 Utilities	24,001	28,977	26,205	36,000	30,000	32,000	32,000
930 Repairs & Maintenance	4,125	3,925	9,981	20,000	20,000	20,000	20,000
938.404 Sewer Maintenance-DPS	382,656	498,935	424,236	501,025	500,987	484,720	484,720
938.591 Sewer Maintenance-Water	11,911	10,375	0	0	0	0	0
939 Vehicle Maintenance	0	0	0	2,000	2,000	2,000	2,000
941 Rentals	79	0	0	1,000	1,000	1,000	1,000
963 Miscellaneous	177,377	197,073	120,943	50,000	10,000	50,000	50,000
999.405 Cont.-Sewer Replacement Fd.	648,000	648,000	648,000	648,000	648,000	648,000	648,000
999.406 Cont.-Equip. Replacement Fd.	26,214	26,214	37,200	38,300	38,300	38,300	38,300
	1,292,368	1,436,934	1,326,798	1,315,220	1,315,047	1,335,905	1,335,905
Collection	1,357,129	1,500,846	1,399,445	1,390,962	1,391,659	1,416,404	1,416,404

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Sewer Fund-Waste Water Treatment</i>				
<i>Fund-Activity: 590-550</i>				
010	WWTP-Chemist	2		123,722
010	Chief Operator/Sludge Supervisor	1		55,465
306	WWTP-Laboratory Technician	1		38,477
306	WWTP Operator/Mechanic	6		263,645
PT	Part Time - Lab Technician		2	51,244
Activity Total		10	2	532,553

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 550 Wastewater Treatment

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
702 Termination Pay	883	25,330	9,626	0	0	15,000	15,000
706 Salaries and Wages	398,011	422,873	443,346	461,817	461,817	481,309	481,309
707 Wages-Temporary	43,754	40,190	29,688	49,749	49,749	51,244	51,244
709 Overtime	33,572	38,892	35,764	51,652	51,652	51,268	51,268
715 Employers FICA	34,167	38,329	38,487	43,085	43,085	44,662	44,662
719 Health Insurance	91,518	88,285	79,094	81,366	81,366	91,452	91,452
719.678 RX Drug Insurance	2,782	20,547	23,070	25,258	25,258	20,268	20,268
719.679 Health Insurance Deductible	0	0	13,827	15,246	15,246	3,091	3,091
722 Pension-General	19,239	25,388	25,420	31,090	31,090	38,424	38,424
724 Unemployment Comp.	2,555	2,058	2,204	2,052	2,052	1,296	1,296
724.001 Workers Compensation	6,494	7,256	7,233	8,281	8,281	8,585	8,585
725 Other Fringe Benefits	-1,302	-1,278	-574	8,834	8,834	11,073	11,073
	631,673	707,870	707,185	778,430	778,430	817,672	817,672
Material and Supplies:							
740 Operating Supplies	3,151	4,519	5,408	5,000	5,000	5,000	5,000
743 Chemicals	113,170	126,972	136,829	165,000	160,000	296,000	296,000
748 Laboratory Supplies	19,439	27,957	23,293	20,000	20,000	25,000	25,000
751 Gasoline	1,734	1,738	1,947	2,500	2,500	2,500	2,500
755 Safety Supplies	5,293	7,390	8,188	7,000	7,000	7,000	7,000
758 Laundry	3,129	3,578	3,249	3,000	3,000	3,000	3,000
	145,916	172,154	178,914	202,500	197,500	338,500	338,500
Contractual and Other:							
719.001 Health Insurance-Retirees	800	7,128	1,565	960	100	0	0
816 Industrial Pretreatment Prog.	53,586	51,706	45,831	80,000	80,000	80,000	80,000
818 Contractual Services	19,122	17,339	14,475	25,000	25,000	25,000	25,000
850 Communications	3,277	2,424	6,015	3,000	6,000	6,000	6,000
920 Utilities	326,075	407,645	636,994	450,000	450,000	475,000	475,000
933 Equipment Maintenance	0	1,685	767	4,000	2,000	2,000	2,000
939 Vehicle Maintenance	4,970	1,135	1,189	2,000	2,000	2,000	2,000
999.406 Cont.-Equip. Replacement Fd.	90,479	90,479	128,400	132,250	132,250	132,250	132,250
	498,309	579,541	835,236	697,210	697,350	722,250	722,250
Wastewater Treatment	1,275,898	1,459,565	1,721,335	1,678,140	1,673,280	1,878,422	1,878,422

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Sewer Fund-Maintenance</i>				
<i>Fund-Activity: 590-551</i>				
010	WWTP Maintenance Foreman	1		57,792
305	WWTP Mechanic	1		42,760
306	WWTP Operator/Mechanic	1		46,195
PT	Part Time - Laborer		2	26,874
Activity Total		3	2	173,621

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 551 Maintenance

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
706 Salaries and Wages	123,892	128,641	142,911	145,570	145,570	146,747	146,747
707 Wages-Temporary	21,777	21,011	13,274	26,044	26,044	26,874	26,874
709 Overtime	4,827	5,361	6,065	9,355	9,355	9,462	9,462
715 Employers FICA	9,618	10,059	11,459	13,844	13,844	14,019	14,019
719 Health Insurance	31,784	27,414	24,462	23,310	23,310	26,559	26,559
719.678 RX Drug Insurance	882	6,299	6,299	6,932	6,932	5,886	5,886
719.679 Health Insurance Deductible	0	0	2,702	3,091	3,091	3,091	3,091
722 Pension-General	5,760	7,358	7,599	9,296	9,296	11,181	11,181
724 Unemployment Comp.	716	437	733	684	684	432	432
724.001 Workers Compensation	1,856	1,937	2,321	2,905	2,905	2,948	2,948
725 Other Fringe Benefits	-88	-413	-212	2,710	2,710	3,334	3,334
	201,024	208,104	217,613	243,741	243,741	250,533	250,533
Material and Supplies:							
740 Operating Supplies	3,275	583	1,642	3,000	3,000	3,000	3,000
751 Gasoline	1,627	2,646	2,407	2,500	2,500	2,500	2,500
751.001 Lubricants	2,252	1,525	2,316	2,000	2,000	2,000	2,000
755 Safety Supplies	1,453	2,285	2,568	2,500	2,500	2,500	2,500
758 Laundry	281	306	395	1,000	1,000	1,000	1,000
776 Custodial Supplies	363	362	363	1,000	1,000	1,000	1,000
778 Equipment Maint Supplies	32,024	40,877	38,011	40,000	40,000	40,000	40,000
778.001 Electrical Supplies	10,281	9,951	11,065	15,000	15,000	15,000	15,000
	51,556	58,535	58,767	67,000	67,000	67,000	67,000
Contractual and Other:							
818 Contractual Services	9,051	10,632	10,874	13,000	12,000	12,000	12,000
818.005 Cont.Serv.-Grounds Maint.	13,899	13,446	14,601	22,000	20,000	20,000	20,000
818.006 Instrument Maintenance	22,791	30,897	30,340	35,000	35,000	35,000	35,000
914 Insurance	56,935	59,996	57,772	57,772	57,617	57,617	57,617
930 Repairs & Maintenance	36,983	40,818	54,016	50,000	50,000	50,000	50,000
931 Building Maintenance	16,880	22,415	17,870	20,000	20,000	20,000	20,000
938 Grounds Maintenance	20,454	7,796	5,454	20,000	15,000	15,000	15,000
939 Vehicle Maintenance	1,436	1,344	997	2,000	2,000	2,000	2,000
941 Rentals	1,202	300	0	1,000	1,000	1,000	1,000
956.001 Contingency	309	233	169	300	400	400	400
999.406 Cont.-Equip. Replacement Fd.	213,937	213,937	303,600	312,700	312,700	312,700	312,700
	393,877	401,814	495,693	533,772	525,717	525,717	525,717
Maintenance	646,457	668,453	772,073	844,513	836,458	843,250	843,250

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Sewer Fund-Sludge Handling</i>				
<i>Fund-Activity: 590-553</i>				
305	Sludge Equipment Oper./Mech.	2		78,956
306	Sr. Sludge Equipment Operator/Mechanic	1		46,068
	Activity Total	3		125,024

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 553 Sludge Handling

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
706 Salaries and Wages	123,430	126,870	89,682	118,297	118,297	125,024	125,024
709 Overtime	1,711	2,070	2,325	7,729	5,000	8,148	8,148
715 Employers FICA	9,346	9,675	6,981	9,641	9,641	10,188	10,188
719 Health Insurance	33,202	36,350	20,240	28,724	28,724	27,278	27,278
719.678 RX Drug Insurance	1,280	8,924	7,344	11,151	11,151	5,601	5,601
719.679 Health Insurance Deductible	0	0	6,349	10,027	0	0	0
722 Pension-General	5,603	7,086	4,952	7,562	7,562	9,522	9,522
724 Unemployment Comp.	716	437	486	513	513	324	324
724.001 Workers Compensation	1,822	1,884	1,343	1,853	1,853	1,958	1,958
725 Other Fringe Benefits	-259	-442	-248	2,443	2,443	3,301	3,301
	<u>176,851</u>	<u>192,854</u>	<u>139,454</u>	<u>197,940</u>	<u>185,184</u>	<u>191,344</u>	<u>191,344</u>
Material and Supplies:							
740 Operating Supplies	1,952	924	1,186	1,000	1,000	1,000	1,000
748 Laboratory Supplies	0	0	0	2,500	2,500	2,500	2,500
751 Gasoline	10,013	9,812	11,541	12,000	12,000	12,000	12,000
755 Safety Supplies	1,204	1,423	594	1,500	1,500	1,500	1,500
758 Laundry	76	229	0	1,000	1,000	1,000	1,000
778 Equipment Maint. Supplies	3,622	2,431	2,461	4,000	4,000	4,000	4,000
	<u>16,867</u>	<u>14,819</u>	<u>15,782</u>	<u>22,000</u>	<u>22,000</u>	<u>22,000</u>	<u>22,000</u>
Contractual and Other:							
719.001 Health Insurance-Retirees	7,094	12,367	6,515	7,089	6,243	6,636	6,636
818 Contractual Services	215,113	249,321	188,756	250,000	250,000	250,000	250,000
914 Insurance	3,198	3,372	3,246	3,246	3,236	3,236	3,236
921 Utilities-Gas	42,227	45,426	55,832	50,000	65,000	65,000	65,000
933 Equipment Maintenance	2,633	2,135	2,184	5,000	5,000	5,000	5,000
939 Vehicle Maintenance	7,239	6,408	4,372	6,000	7,000	7,000	7,000
939.001 Vehicle Maint. Serv.	9,491	3,508	4,528	8,000	7,000	7,000	7,000
941 Rentals	0	0	0	1,000	1,000	1,000	1,000
999.406 Cont.-Equip. Replacement Fd.	92,170	92,170	130,800	134,750	134,750	134,750	134,750
	<u>379,165</u>	<u>414,707</u>	<u>396,233</u>	<u>465,085</u>	<u>479,229</u>	<u>479,622</u>	<u>479,622</u>
Sludge Handling	<u>572,883</u>	<u>622,380</u>	<u>551,469</u>	<u>685,025</u>	<u>686,413</u>	<u>692,966</u>	<u>692,966</u>

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Sewer Fund-Administration</i>				
<i>Fund-Activity: 590-554</i>				
013	Asst. Supt. of Sewage Plant	1		69,281
017	Supt. of Sewage Plant	1		91,987
PT	Part Time - Office Worker		2	11,219
Activity Total		2	2	172,487

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 554 Administration

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
702 Termination Pay	0	0	30,948	0	0	0	0
706 Salaries and Wages	151,153	138,403	167,073	154,124	154,124	161,268	161,268
707 Wages-Temporary	11,999	6,101	6,850	10,901	10,901	11,219	11,219
715 Employers FICA	11,388	11,708	13,986	12,625	12,625	13,195	13,195
719 Health Insurance	17,774	16,160	17,532	12,788	12,788	15,104	15,104
719.678 RX Drug Insurance	431	4,879	5,080	5,232	5,232	3,276	3,276
719.679 Health Insurance Deductible	0	0	4,118	4,465	4,465	1,375	1,375
722 Pension-General	6,569	8,239	7,976	9,248	9,248	11,531	11,531
724 Unemployment Comp.	549	360	402	513	513	324	324
724.001 Workers Compensation	2,150	2,206	2,631	2,281	2,281	2,386	2,386
725 Other Fringe Benefits	1,329	1,470	501	2,290	2,290	2,477	2,477
	203,342	189,526	257,097	214,467	214,467	222,155	222,155
Material and Supplies:							
726 Supplies	1,160	1,263	2,192	2,000	2,500	2,500	2,500
740 Operating Supplies	1,555	1,352	1,598	2,000	2,500	2,500	2,500
	2,715	2,615	3,790	4,000	5,000	5,000	5,000
Contractual and Other:							
719.001 Health Ret	-693	0	0	1,710	0	0	0
808 Audit Fees	3,851	3,608	3,770	3,770	4,763	4,200	4,200
817 Consultant Services	3,813	245	0	40,000	30,000	50,000	50,000
818 Contractual Services	563	329	360	1,000	1,000	1,000	1,000
818.028 Contractual Services-GIS	0	2,000	0	0	0	0	0
853 Telephone	3,542	4,078	4,467	5,000	5,000	5,000	5,000
861 Auto Allowance	1,337	1,002	1,194	1,500	1,500	1,700	1,700
873 Travel	471	421	355	700	500	500	500
902 Advertising	5,792	2,156	1,497	4,000	4,000	4,000	4,000
930 Repairs & Maintenance	730	310	1,387	3,000	4,000	3,000	3,000
958 Memberships and Dues	718	744	940	1,000	1,000	1,000	1,000
960 Education & Training	3,071	3,011	3,092	3,500	3,500	3,500	3,500
962 Uncollectible Accts.	0	23,877	0	0	0	0	0
965.101 Admin.-General Fund	262,927	256,804	259,933	260,000	260,000	260,000	260,000
999.591 Cont.-Water Fund	181,585	201,862	220,418	213,460	211,082	214,610	214,610
	467,707	500,447	497,413	538,640	526,345	548,510	548,510
Capital Outlay :							
971 Depreciation	790,114	826,864	816,250	780,000	780,000	780,000	780,000
971.001 Depreciation - Mun. Assets	67,766	67,766	67,766	70,000	70,000	70,000	70,000
971.002 Depreciation - Other Assets	278,630	278,629	278,630	280,000	280,000	280,000	280,000
	1,136,510	1,173,259	1,162,646	1,130,000	1,130,000	1,130,000	1,130,000
Debt Service:							
995 Interest	61,000	51,950	41,538	34,150	34,150	30,438	30,438
996 Paying Agent Fees	775	775	525	1,000	1,000	1,000	1,000
	61,775	52,725	42,063	35,150	35,150	31,438	31,438
Administration	1,872,049	1,918,572	1,963,009	1,922,257	1,910,962	1,937,103	1,937,103

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 555 Capital Acquisitions

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Capital Outlay:							
982.006 Treatment Plant	73,065	0	0	100,000	100,000	100,000	100,000
999.493 Cont.-2000 WWTP Const. Fd.	0	0	0	0	0	0	0
	73,065	0	0	100,000	100,000	100,000	100,000
Capital Acquisitions	73,065	0	0	100,000	100,000	100,000	100,000

(591) WATER FUND

PURPOSE - This Fund is used to account for the operation, construction and acquisition of additions and improvements, and the payment of interest and principal on revenue bonds issued to help finance projects undertaken by the City of Jackson's Water Fund.

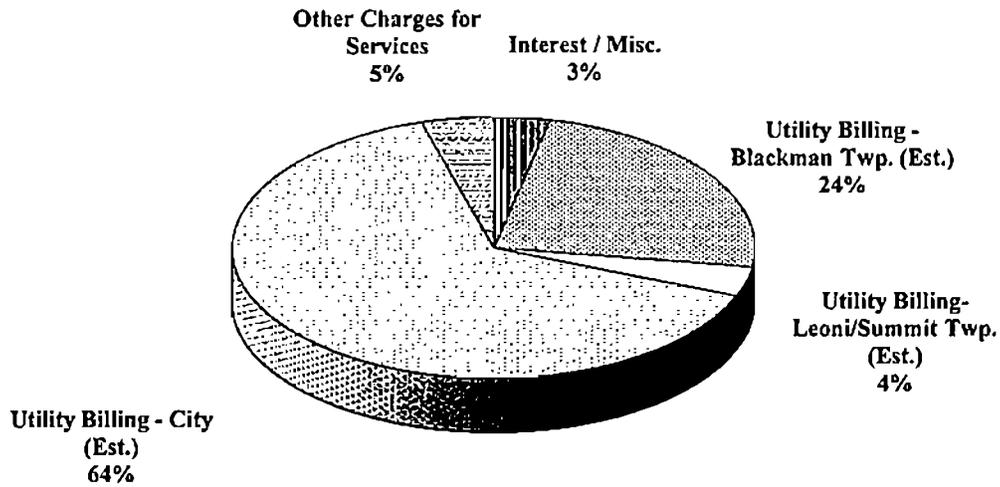
CHARACTER - The revenues generated from the Water system must be set aside as collected in accounts as designated by existing revenue bond ordinances. These revenues are pledged for the specific purposes and transferred in a manner specified by those ordinances.

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

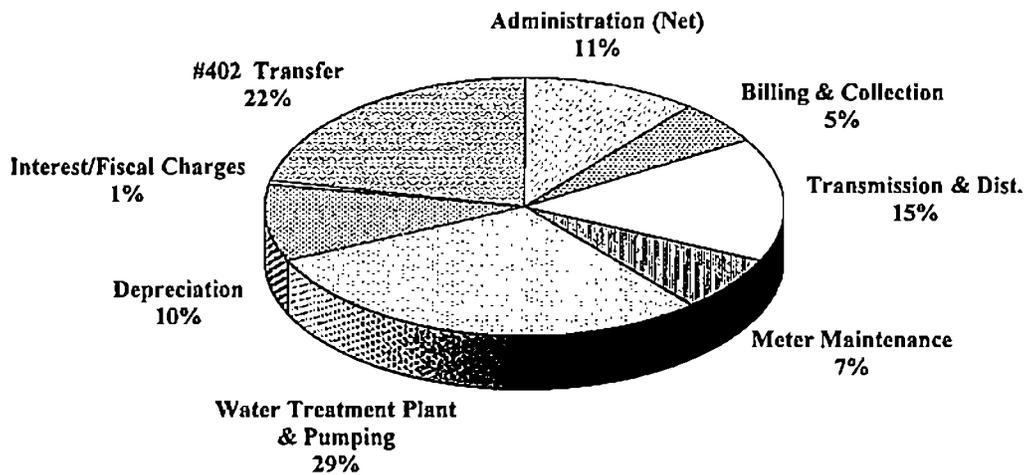
AUTHORITY - This Fund was established in fiscal year 1936/37 and meets the requirements of Ordinance No. 439 of the City of Jackson.

City of Jackson
Fiscal Year 2009/10 Proposed Budget
Water Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2009/10 Adopted Budget
Water Fund
Estimated Changes in Cash Flow

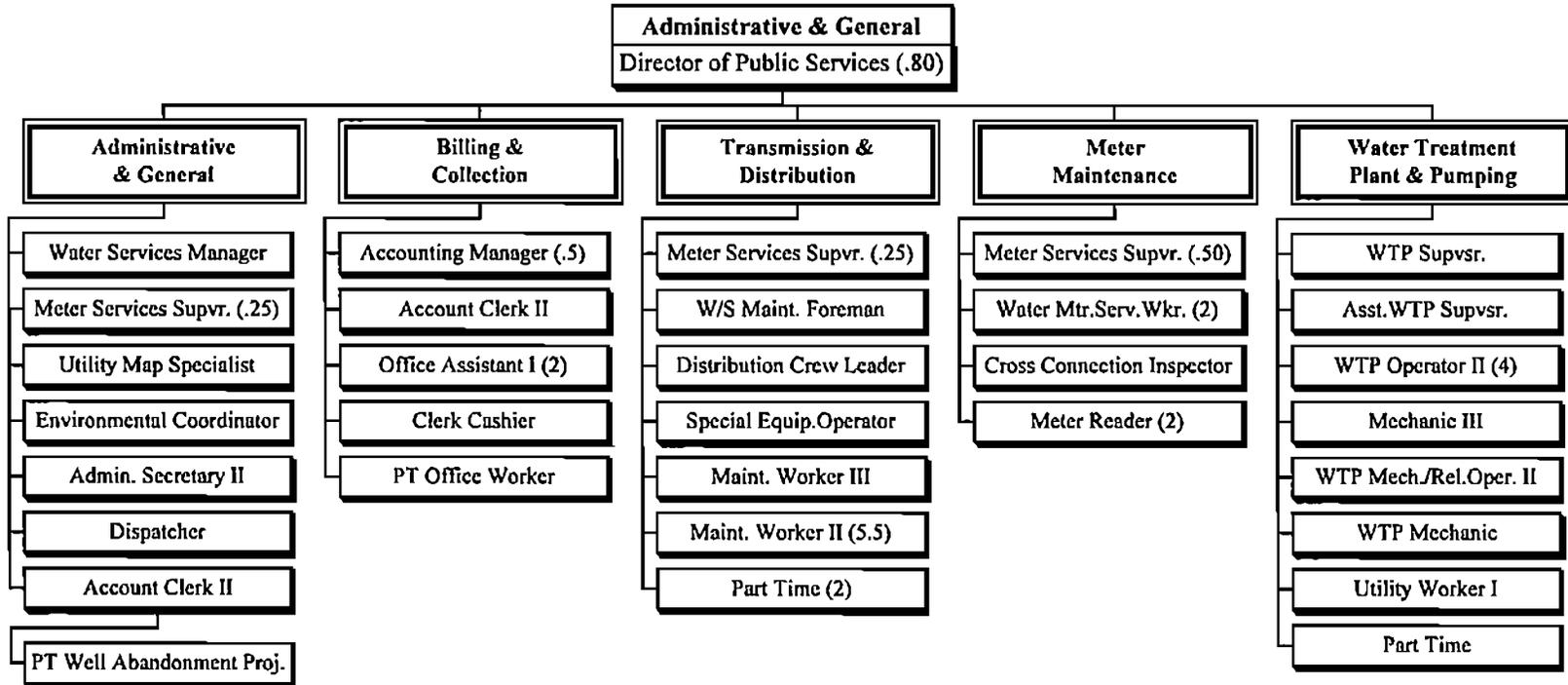
	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Revenues:							
Charges For Goods & Services	6,095,758	5,904,840	6,054,437	6,354,000	6,334,400	6,607,686	6,607,686
Interest & Rents	126,850	189,852	206,252	150,140	100,000	100,000	100,000
Contributions From Other Funds	181,585	201,862	220,418	213,460	211,082	214,610	214,610
Miscellaneous	133,034	134,135	149,344	133,000	141,000	143,000	143,000
	<u>6,537,227</u>	<u>6,430,689</u>	<u>6,630,451</u>	<u>6,850,600</u>	<u>6,786,482</u>	<u>7,065,296</u>	<u>7,065,296</u>
Expenses:							
Administrative & General	3,778,492	3,321,471	2,828,220	3,458,083	3,508,987	3,337,946	3,337,946
Billing & Collection	363,351	403,724	440,836	426,919	422,163	429,220	429,220
Transmission & Distribution	848,289	968,141	957,985	1,185,524	1,222,351	1,208,181	1,208,181
Meter Maintenance	507,584	445,297	461,443	508,126	526,689	547,437	547,437
Water Treatment Plant & Pumpin	2,024,729	1,784,817	1,918,095	2,913,800	2,852,376	2,294,771	2,294,771
	<u>7,522,445</u>	<u>6,923,450</u>	<u>6,606,579</u>	<u>8,492,452</u>	<u>8,532,566</u>	<u>7,817,555</u>	<u>7,817,555</u>
Revenues Over (Under) Expenses				(1,641,852)	(1,746,084)	(752,259)	(752,259)
Add: Depreciation				743,481	747,882	747,882	747,882
Less: Bond Principal Payments				(220,000)	(220,000)	(253,000)	(253,000)
Estimated Change in Working Capital				(1,118,371)	(1,218,202)	(257,377)	(257,377)
Estimated Working Capital (Unreserved) - Beginning of Year				<u>4,505,442</u>	<u>4,505,442</u>	<u>3,287,240</u>	<u>3,287,240</u>
Estimated Working Capital (Unreserved) - End of Year				<u><u>3,387,071</u></u>	<u><u>3,287,240</u></u>	<u><u>3,029,863</u></u>	<u><u>3,029,863</u></u>

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 591 Water Fund

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
631.001 Turn On Charge	15,451	17,393	28,769	24,000	30,000	30,000	30,000
631.003 Water Service Repairs	177	2,289	-1	1,500	1,500	1,545	1,545
631.004 Overtime Service Calls	3,349	3,412	1,160	4,000	4,000	4,120	4,120
632.001 Sewer Fund Billing	11,911	10,375	0	0	0	0	0
632.002 Work Order Sewer Repairs	0	0	225	0	0	0	0
632.003 Meter Shop	6,891	11,504	12,782	9,000	12,000	12,500	12,500
632.004 Time/Materials-City Depts.	1,260	0	6,859	4,000	4,000	4,120	4,120
632.005 Time/Materials-Others	8,418	1,343	15,391	12,000	12,000	12,360	12,360
642.002 Bulk Water Sale	22,173	15,720	15,561	17,000	12,000	12,000	12,000
642.003 Material Sold	1,010	3,624	627	1,000	1,000	1,000	1,000
642.004 Sale Of Scrap	9,080	4,346	7,186	6,000	3,000	3,000	3,000
649 Police Auction	1,362	2,745	8,255	0	0	0	0
650.001 New Water & Sewer Service	58,668	79,406	25,700	20,000	20,000	20,600	20,600
650.002 Hydrant Meter Use	2,473	4,015	3,383	4,000	4,000	4,120	4,120
650.010 Utility Billing	6,221,640	6,009,269	6,230,817	6,520,800	6,500,000	6,779,500	6,779,500
653.002 Billing Adjustments	-203	0	0	0	200	200	200
653.003 Billing Adjustments - Blackman	-264,395	-255,650	-292,036	-267,000	-267,000	-275,010	-275,010
653.004 Billing Adjustments - Leoni	-2,145	-2,206	-1,986	-2,300	-2,300	-2,369	-2,369
662 Penalties	131,376	130,425	140,732	132,000	138,000	140,000	140,000
664 Interest	126,850	189,852	206,252	150,140	100,000	100,000	100,000
673 Sale of Fixed Assets	0	500	0	0	0	0	0
685 Insurance Refund	0	395	0	0	0	0	0
685.677 Insurance Refund-W/C	0	0	0	0	0	0	0
698 Miscellaneous	296	570	357	1,000	3,000	3,000	3,000
699.590 Cont.-Sewer Fund	181,585	201,862	220,418	213,460	211,082	214,610	214,610
Total Revenues	6,537,227	6,431,189	6,630,451	6,850,600	6,786,482	7,065,296	7,065,296

**City of Jackson
Water Fund
Activity Personnel Chart**



City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 556 Administrative & General

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
702 Termination Pay	0	0	3,833	0	20,000	0	0
706 Salaries and Wages	249,672	245,784	242,641	395,630	367,630	331,772	331,772
707 Wages-Temporary	0	8,636	5,643	10,000	10,000	10,000	10,000
709 Overtime	1,229	718	692	1,850	1,850	1,850	1,850
715 Employers FICA	17,125	19,178	19,509	31,173	30,560	26,289	26,289
719 Health Insurance	42,581	38,278	35,081	64,554	64,554	52,882	52,882
719.678 RX Drug Insurance	1,232	8,739	9,179	21,227	21,227	12,618	12,618
719.679 Health Insurance Deductible	0	0	4,000	14,145	14,145	8,463	8,463
722 Pension-General	10,000	13,097	13,645	23,704	26,418	23,683	23,683
724 Unemployment Comp.	1,174	933	850	1,393	1,393	761	761
724.001 Workers Compensation	1,650	1,983	2,098	2,548	2,548	1,808	1,808
725 Other Fringe Benefits	3,846	2,708	2,670	6,911	6,911	6,383	6,383
	328,509	340,054	339,841	573,135	567,236	476,509	476,509
Material and Supplies:							
726 Supplies	2,442	3,229	4,304	3,900	3,900	4,017	4,017
751 Gasoline	297	3,905	1,647	1,500	1,800	2,000	2,000
755 Safety Supplies	3,208	3,883	5,238	6,800	6,800	7,004	7,004
760 Medical Supplies	0	0	0	100	100	103	103
776 Custodial Supplies	240	308	257	300	400	400	400
	6,187	11,325	11,446	12,600	13,000	13,524	13,524
Contractual and Other:							
719.001 Health Insurance-Retirees	7,318	15,451	18,476	13,604	27,660	30,426	30,426
722.003 Pension - General-Other	6,242	6,554	6,882	0	0	0	0
808 Audit Fees	2,114	2,028	1,933	1,991	2,572	2,300	2,300
818 Contractual Services	6,849	7,394	17,673	15,682	25,000	25,000	25,000
818.028 Contractual Services-GIS	0	0	0	0	0	0	0
851 Radio Maintenance	5,018	7,213	10,147	8,755	8,755	9,200	9,200
853 Telephone	2,871	3,046	2,269	4,223	4,223	4,350	4,350
873 Travel	370	605	907	1,370	1,370	1,411	1,411
880. Community Promotion (EG)	0	0	0	0	25,000	25,000	25,000
900 Printing & Publishing	15,032	11,638	12,437	13,400	13,950	14,325	14,325
914 Insurance	51,224	54,509	53,149	53,149	54,031	54,031	54,031
914.001 Insurance-Deductible	398	0	0	5,000	5,000	5,000	5,000
921 Utilities-Gas	1,325	1,280	2,397	2,060	3,000	3,100	3,100
922 Utilities-Electricity	1,090	1,075	1,418	1,854	1,854	1,910	1,910
923 Utilities-Water	60	61	106	100	130	140	140
931 Building Maintenance	317	145	510	1,250	1,250	1,288	1,288
934 Office Equipment Maintenance	1,361	343	857	2,800	2,800	3,148	3,148
939. Vehicle Maintenance	44	0	1,044	0	1,000	1,075	1,075
946 Office Equipment Rental	0	0	0	0	0	0	0
958 Memberships and Dues	2,992	3,132	3,285	3,400	3,045	3,045	3,045
960 Education & Training	1,219	1,318	780	3,010	3,010	3,100	3,100
962 Uncollectible Accounts	3,589	1,275	0	5,000	5,000	5,000	5,000
965.101 Admin.-General Fund	198,236	197,821	191,458	197,821	197,821	197,821	197,821
999.402 Cont.-Water Equip. & Rep. Fd.	2,300,000	1,800,000	1,300,000	1,700,000	1,700,000	1,671,000	1,671,000
	2,607,669	2,114,888	1,625,728	2,034,469	2,086,471	2,061,670	2,061,670

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 556 Administrative & General (Continued)

Account Description	2005/06	2006/07	2007/08	2008/09	2008/09	2009/10	2009/10
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Capital Outlay:							
971 Depreciation	716,409	743,481	747,882	743,481	747,882	747,882	747,882
	<u>716,409</u>	<u>743,481</u>	<u>747,882</u>	<u>743,481</u>	<u>747,882</u>	<u>747,882</u>	<u>747,882</u>
Debt Service:							
995 Interest	119,418	111,423	103,023	94,098	94,098	38,361	38,361
996 Paying Agent Fees	300	300	300	300	300	0	0
	<u>119,718</u>	<u>111,723</u>	<u>103,323</u>	<u>94,398</u>	<u>94,398</u>	<u>38,361</u>	<u>38,361</u>
Administrative & General	<u>3,778,492</u>	<u>3,321,471</u>	<u>2,828,220</u>	<u>3,458,083</u>	<u>3,508,987</u>	<u>3,337,946</u>	<u>3,337,946</u>

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Water Fund-Administrative & General</i>				
<i>Fund-Activity: 591-556</i>				
006	Administrative Secretary II	1		47,301
010	Environmental Coordinator	1		50,522
019	Director of Public Services	1		100,414
305	Account Clerk II	1		43,180
306	Dispatcher	1		43,508
309	Utility Map Specialist	1		47,292
PT	Temp - (Well Abandmt. Project)		1	10,000
Activity Total		<u>6</u>	<u>1</u>	<u>342,217</u>
Less: Allocation of 20% Director of Public Services to 641-440				-20,083
Add: Allocation of 25 % Meter Services Supervisor from 591-564				17,238
Retiree Health Insurance Stipends				2,400
				<u><u>341,772</u></u>

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Water Fund-Billing & Collection</i>				
<i>Fund-Activity: 591-558</i>				
012	Accounting Manager	1		68,951
303	Office Assistant I	2		67,408
303	Clerk Cashier (Treas.)	1		36,995
305	Account Clerk II	1		43,180
PT	Part Time - Office Worker (Treas.)		1	14,681
		<u>5</u>	<u>1</u>	<u>231,215</u>
Less: Allocation of 30% Accounting Manager To 641-440				-20,685
Allocation of 20% Accounting Manager To 642-449				-13,790
Add: Retiree Health Insurance Stipends				<u>1,200</u>
				<u><u>197,940</u></u>

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 558 Billing & Collection

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
702 Termination Pay	1,699	0	0	0	0	0	0
706 Salaries and Wages	172,367	181,053	178,235	190,506	190,506	183,259	183,259
707 Wages-Temporary	8,649	8,018	13,644	9,734	17,033	14,681	14,681
709 Overtime	557	1,737	1,423	3,500	3,500	3,500	3,500
715 Employers FICA	13,594	14,434	14,428	15,586	16,144	15,411	15,411
719 Health Insurance	43,345	48,899	39,869	39,719	42,538	44,556	44,556
719.678 RX Drug Insurance	1,685	12,982	12,878	13,905	10,000	9,944	9,944
719.679 Health Insurance Deductible	0	0	9,077	10,165	1,875	1,546	1,546
722 Pension-General	7,659	9,914	9,605	11,569	13,871	13,267	13,267
724 Unemployment Comp.	1,331	960	1,124	958	958	594	594
724.001 Workers Compensation	516	561	526	373	526	302	302
725 Other Fringe Benefits	1,534	1,233	661	3,854	3,854	4,546	4,546
	252,936	279,791	281,470	299,869	300,805	291,606	291,606
Material and Supplies:							
726 Office Supplies	8,551	11,136	7,285	16,319	14,000	14,746	14,746
730 Postage	26,885	26,470	20,439	28,000	25,000	26,000	26,000
776 Custodial Supplies	201	254	152	300	300	300	300
	35,637	37,860	27,876	44,619	39,300	41,046	41,046
Contractual and Other:							
719.001 Health Insurance-Retirees	2,466	5,794	2,943	3,237	3,312	3,643	3,643
722.003 Pension - General-Other	4,813	5,054	5,307	0	0	0	0
808 Audit Fees	2,114	2,028	1,933	1,991	2,572	2,300	2,300
810 EPAY Costs	0	0	4,000	4,000	4,000	4,000	4,000
818 Contractual Services	13,603	24,344	19,677	11,546	12,351	12,645	12,645
853 Telephone	2,466	1,364	933	3,193	2,000	2,500	2,500
873 Travel	0	0	145	206	200	200	200
900 Printing & Publishing	0	3,121	318	2,575	2,500	2,500	2,500
914 Insurance	5,066	5,392	5,256	5,414	5,343	5,343	5,343
921 Utilities-Gas	1,325	1,280	949	2,060	2,000	2,060	2,060
922 Utilities-Electricity	1,074	1,075	1,040	1,854	1,800	1,854	1,854
923 Utilities-Water	60	61	39	82	82	84	84
931 Building Maintenance	317	77	106	515	515	530	530
934 Office Equipment Maintenance	6,078	5,078	2,770	10,523	10,523	11,049	11,049
943. Eq Rent MP	0	0	0	0	0	0	0
946 Office Equipment Rental	2,400	1,800	0	2,575	2,000	2,100	2,100
960 Education & Training	93	45	440	600	800	800	800
962 Uncollectible Accounts	0	0	0	0	0	0	0
965.101 Admin.-General Fund	29,622	29,560	28,609	29,560	29,560	29,560	29,560
	71,497	86,073	74,465	79,931	79,558	81,168	81,168
Capital Outlay:							
983 Office Equipment	3,281	0	9,550	2,500	2,500	15,400	15,400
984 Software	0	0	47,475	0	0	0	0
	3,281	0	57,025	2,500	2,500	15,400	15,400
Billing & Collection	363,351	403,724	440,836	426,919	422,163	429,220	429,220

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Water Fund-Transmission & Distribution</i>				
<i>Fund-Activity: 591-560</i>				
011	W & S Maintenance Foreman	1		60,931
305	Maintenance Worker II	5		202,279
306	Maintenance Worker III	1		45,498
306	Special Equipment Operator	1		33,721
307	Distribution Crew Leader	1		35,663
PT	Part Time		2	16,000
Activity Total		9	2	394,092
Add: Allocation of Maintenance Worker II (50%) From 641-440				20,143
Allocation of 25% Meter Services Manager From 591-564				17,238
Retiree Health Insurance Stipends				5,760
				437,233

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 560 Transmission & Distribution

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
702 Termination Pay	0	0	0	0	22,050	0	0
706 Salaries and Wages	366,937	377,961	396,726	413,331	413,331	421,233	421,233
707 Wages-Temporary	9,372	9,682	11,251	16,000	16,000	16,000	16,000
709 Overtime	17,363	34,196	19,172	35,700	35,700	44,220	44,220
715 Employers FICA	30,336	31,854	32,341	35,766	37,262	36,832	36,832
719 Health Insurance	110,988	100,896	77,854	80,582	98,000	98,829	98,829
719.678 RX Drug Insurance	3,452	24,902	24,437	27,708	27,708	22,058	22,058
719.679 Health Insurance Deductible	0	0	18,049	21,768	21,768	4,618	4,618
722 Pension-General	17,234	22,626	21,997	26,790	32,106	32,868	32,868
724 Unemployment Comp.	2,434	1,547	1,705	1,625	1,625	1,161	1,161
724.001 Workers Compensation	6,561	6,870	6,924	7,797	7,797	8,001	8,001
725 Other Fringe Benefits	1,126	-231	1,167	8,047	8,047	10,268	10,268
	<u>565,803</u>	<u>610,303</u>	<u>611,623</u>	<u>675,114</u>	<u>721,394</u>	<u>696,088</u>	<u>696,088</u>
Material and Supplies:							
740 Operating Supplies	7,799	13,763	8,915	12,400	13,000	14,000	14,000
751 Gasoline	21,669	19,751	31,132	26,000	33,000	35,000	35,000
758 Laundry	2,441	2,399	2,782	3,400	3,400	3,502	3,502
759 Small Tools	2,816	4,358	3,888	7,725	7,725	7,957	7,957
781 Valve-Hydrant Supplies	75,539	120,523	77,662	131,000	131,000	134,930	134,930
	<u>110,264</u>	<u>160,794</u>	<u>124,379</u>	<u>180,525</u>	<u>188,125</u>	<u>195,389</u>	<u>195,389</u>
Contractual and Other:							
719.001 Health Insurance-Retirees	15,699	30,225	7,057	18,655	2,042	2,246	2,246
722.003 Pension - General-Other	4,859	5,102	5,357	0	0	0	0
818 Contractual Services	17,606	39,023	30,127	50,000	50,000	51,500	51,500
853 Telephone	1,893	2,075	1,666	3,100	2,500	3,000	3,000
873 Travel	4	0	0	50	50	50	50
921 Utilities-Gas	3,976	3,841	2,882	4,500	4,500	4,635	4,635
922 Utilities-Electricity	3,223	3,216	2,517	4,500	4,500	4,635	4,635
923 Utilities-Water	181	184	165	250	250	258	258
931 Building Maintenance	540	609	628	1,500	1,500	1,545	1,545
933 Equipment Maintenance	5,708	12,316	5,415	14,900	14,900	15,000	15,000
936 Pavement Repairs	77,020	55,752	114,604	170,000	170,000	170,000	170,000
936.001 Main Breaks	34	299	74	350	350	350	350
939 Vehicle Maintenance	40,709	43,298	50,745	59,500	59,500	61,000	61,000
943 Equipment Rental - MP	0	0	0	0	0	0	0
960 Education & Training	770	1,104	746	2,580	2,740	2,485	2,485
966. PW Overhead	0	0	0	0	0	0	0
	<u>172,222</u>	<u>197,044</u>	<u>221,983</u>	<u>329,885</u>	<u>312,832</u>	<u>316,704</u>	<u>316,704</u>
Transmission & Distribution	848,289	968,141	957,985	1,185,524	1,222,351	1,208,181	1,208,181

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Water Fund-Meter Maintenance</i>				
<i>Fund-Activity: 591-564</i>				
010	Meter Services Supervisor	1		68,951
304	Meter Reader	2		81,724
305	Water Meter Service Worker	2		86,360
305	Cross Connection Inspector	1		43,180
Activity Total		6		280,215
Less: Allocation of 25% Meter Services Supervisor to 591-556				-17,238
Allocation of 25% Meter Services Supervisor to 591-560				-17,238
				245,739

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 564 Meter Maintenance

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
702 Termination Pay	0	9,097	0	0	0	0	0
706 Salaries and Wages	263,072	235,815	212,759	234,639	234,639	245,739	245,739
707 Wages-Temporary	580	88	282	0	0	0	0
709 Overtime	6,774	7,711	10,304	12,800	12,800	16,600	16,600
715 Employers FICA	20,360	19,346	17,086	18,931	18,929	20,069	20,069
719 Health Insurance	69,282	55,706	47,803	46,063	58,255	54,099	54,099
719.678 RX Drug Insurance	1,945	12,080	10,618	11,528	12,241	11,413	11,413
719.679 Health Insurance Deductible	0	0	1,675	1,546	1,630	1,546	1,546
722 Pension-General	12,065	13,491	12,037	14,844	17,692	18,757	18,757
724 Unemployment Comp.	1,621	827	857	941	1,000	594	594
724.001 Workers Compensation	4,393	4,149	3,629	4,081	4,092	4,329	4,329
725 Other Fringe Benefits	-34	-107	761	4,640	4,640	5,804	5,804
	380,058	358,203	317,811	350,013	365,918	378,950	378,950
Material and Supplies:							
726 Office Supplies	467	1,107	1,749	1,400	1,500	1,600	1,600
740 Operating Supplies	4,252	1,403	889	4,650	4,650	4,790	4,790
744 Uniform Allowance	279	758	502	1,390	1,390	1,432	1,432
751 Gasoline	10,763	10,084	15,753	13,000	17,000	18,000	18,000
758 Laundry	1,486	1,419	1,155	2,100	2,100	2,163	2,163
759 Small Tools	1,067	505	1,019	1,675	1,675	1,725	1,725
782 Materials	73,897	33,092	66,571	75,100	75,100	77,353	77,353
	92,211	48,368	87,638	99,315	103,415	107,063	107,063
Contractual and Other:							
719.001 Health Insurance-Retirees	0	9,971	15,259	17,295	16,968	18,665	18,665
722.003 Pension - General-Other	5,604	5,884	6,178	0	0	0	0
818 Contractual Services	6,318	4,715	17,985	10,500	12,000	13,000	13,000
853 Telephone	2,013	2,114	1,405	3,500	2,000	2,500	2,500
873 Travel	0	4	0	100	100	120	120
921 Utilities-Gas	2,209	2,134	2,517	2,884	2,884	2,971	2,971
922 Utilities-Electricity	1,791	1,798	1,860	2,704	2,704	2,785	2,785
923 Utilities-Water	101	103	124	130	130	134	134
931 Building Maintenance	674	668	556	1,750	1,750	1,803	1,803
933 Equipment Maintenance	729	1,228	500	3,185	3,185	3,281	3,281
939 Vehicle Maintenance	15,389	9,822	9,071	13,000	13,000	13,500	13,500
958 Memberships and Dues	0	0	0	0	0	0	0
960 Education & Training	487	285	539	3,750	2,635	2,665	2,665
966. PW Overhead	0	0	0	0	0	0	0
	35,315	38,726	55,994	58,798	57,356	61,424	61,424
Meter Maintenance	507,584	445,297	461,443	508,126	526,689	547,437	547,437

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 591 Water Fund

Dept 565 Water Treatment Plant & Pumping

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
702 Termination Pay	0	0	0	0	310	0	0
706 Salaries and Wages	476,807	489,484	498,742	514,169	514,169	532,373	532,373
707 Wages-Temporary	4,284	3,955	6,616	6,500	18,500	18,000	18,000
709 Overtime	56,375	63,496	65,018	70,100	70,100	70,100	70,100
715 Employers FICA	40,575	42,386	42,975	45,195	46,136	47,466	47,466
719 Health Insurance	77,840	72,948	58,002	58,134	60,000	67,963	67,963
719.678 RX Drug Insurance	2,403	18,421	18,524	20,290	20,290	13,959	13,959
719.679 Health Insurance Deductible	0	0	13,371	15,246	15,246	1,375	1,375
722 Pension-General	23,863	30,468	30,054	34,911	41,775	42,906	42,906
724 Unemployment Comp.	2,477	1,544	1,804	1,881	1,900	1,080	1,080
724.001 Workers Compensation	8,696	9,037	9,159	10,019	10,019	10,521	10,521
725 Other Fringe Benefits	2,764	2,570	3,085	9,067	9,067	11,162	11,162
	696,084	734,309	747,350	785,512	807,512	816,905	816,905
Material and Supplies:							
740 Operating Supplies	1,654	1,533	2,382	2,400	2,400	2,472	2,472
743.001 Chemicals-Fluoride	11,607	11,015	23,693	25,440	44,900	51,262	51,262
743.002 Chemicals-Lime	349,571	353,908	376,113	490,000	440,000	482,131	482,131
743.003 Chemicals-Soda Ash	53,518	62,805	73,847	100,000	64,000	69,601	69,601
743.004 Chemicals-Caustic Soda	28,805	18,613	31,572	31,800	48,000	61,671	61,671
743.007 Chemicals-Phosphate	0	14,160	34,800	18,600	34,200	42,600	42,600
743.009 Chemicals-Chlorine	23,591	17,480	24,200	34,200	28,000	30,756	30,756
743.010 Ferric Chloride	12,866	18,394	17,654	29,671	25,000	28,035	28,035
748 Laboratory Supplies	18,629	16,757	24,426	26,500	26,500	28,885	28,885
749 Diesel Fuel	2,979	3,148	0	4,000	4,000	4,600	4,600
751 Gasoline	5,287	4,871	5,934	5,500	7,000	8,000	8,000
758 Laundry	2,985	2,982	2,757	3,400	3,400	3,502	3,502
759 Small Tools	1,060	1,546	1,660	1,400	1,700	1,800	1,800
760 Medical Supplies	0	0	2	100	100	100	100
776 Custodial Supplies	1,990	693	1,302	2,200	2,200	2,266	2,266
778 Equipment Maint. Supplies	31,012	33,135	46,034	30,400	33,000	34,734	34,734
	545,554	561,040	666,376	805,611	764,400	852,415	852,415
Contractual and Other:							
719.001 Health Insurance-Retirees	7,785	28,999	6,745	7,310	24,768	27,245	27,245
722.003 Pension - General-Other	10,735	11,272	11,836	0	0	0	0
818 Contractual Services	438,515	69,899	81,972	806,147	798,837	98,223	98,223
818.001 Cont.Service-Well Field	2,696	1,546	6,369	6,700	6,700	6,901	6,901
818.003 Cont.Service-Pumping Station	931	0	0	6,000	6,000	6,180	6,180
853 Telephone	2,036	2,378	1,797	3,350	3,350	3,451	3,451
873 Travel	189	12	644	1,300	1,300	1,339	1,339
921 Utilities-Gas	42,266	38,777	42,773	58,650	45,339	48,059	48,059
922 Utilities-Electricity	258,596	314,713	329,294	410,000	370,000	410,000	410,000
923 Utilities-Water	3,651	3,663	3,996	4,000	4,300	4,500	4,500

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

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

Account Description	2005/06	2006/07	2007/08	2008/09	2008/09	2009/10	2009/10
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Contractual and Other: (Cont'd.)							
931 Building Maintenance	3,572	2,694	3,192	3,300	3,300	3,399	3,399
939 Vehicle Maintenance	6,143	9,187	9,398	6,000	6,000	6,180	6,180
941 Rentals	4,300	4,300	4,300	4,300	4,300	4,300	4,300
943 Equipment Rental-Motor Pool	0	12	0	0	0	0	0
958 Memberships and Dues	20	0	0	300	300	309	309
960 Education & Training	1,656	1,990	2,053	5,320	5,970	5,365	5,365
966. Public Works Overhead	0	26	0	0	0	0	0
	<u>783,091</u>	<u>489,468</u>	<u>504,369</u>	<u>1,322,677</u>	<u>1,280,464</u>	<u>625,451</u>	<u>625,451</u>
Water Treatment Plant & Pumping	<u>2,024,729</u>	<u>1,784,817</u>	<u>1,918,095</u>	<u>2,913,800</u>	<u>2,852,376</u>	<u>2,294,771</u>	<u>2,294,771</u>

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Water Fund-Water Treatment Plant & Pumping</i>				
<i>Fund-Activity: 591-565</i>				
010	Assistant WTP Supervisor	1		60,931
013	WTP Supervisor	1		73,557
304	Utility Worker I	1		40,862
307	WTP Mechanic	1		48,191
307	WTP Mechanic/Relief Operator II	1		51,072
308	WTP Operator II	4		204,288
308	Mechanic III	1		51,072
PT	Part Time		1	18,000
	Retiree Health Insurance Stipends			2,400
Activity Total		<u>10</u>	<u>1</u>	<u>550,373</u>

(599) Parking Deck Fund

PURPOSE - This Fund is used to account for the operations of the East (Cooper St.) and West (Francis St.) parking decks as well as surface parking constructed on Water Street. These parking facilities were constructed in 2002 and 2003 with proceeds from the DDA TIF and BRA TIF Bonds in connection with the Consumers Energy Project.

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

AUTHORITY - This Fund was established with a budget resolution adopted October 22, 2002.

City of Jackson Fiscal Year 2009/10 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 599 Parking Deck Fund

	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Revenues	271,262	281,155	288,793	281,155	272,000	272,000	272,000
Expenses	393,303	431,951	409,971	433,237	414,921	440,512	440,512
Excess of Revenues Over (Under) Expenses	(122,041)	(150,796)	(121,178)	(152,082)	(142,921)	(168,512)	(168,512)
Add: Depreciation	262,943	262,943	262,943	262,943	262,943	262,943	262,943
Increase (Decrease) in Working capital	140,902	112,147	141,765	110,861	120,022	94,431	94,431
Working Capital - Beginning of Year	381,319	522,221	634,368	776,133	776,133	896,155	896,155
Working Capital - End of Year	522,221	634,368	776,133	886,994	896,155	990,586	990,586

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 599 Parking Deck Fund

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
653 Parking Permits	0	0	0	0	0	0	0
653.007 Parking Permits (Brown)	250,000	250,000	250,000	250,000	250,000	250,000	250,000
694.661 Expense Refund-Motor Pool	0	0	233	0	0	0	0
698 Miscellaneous	0	0	0	0	0	0	0
664 Interest	21,262	31,155	38,560	31,155	22,000	22,000	22,000
Total Revenues	271,262	281,155	288,793	281,155	272,000	272,000	272,000

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 599 Parking Deck Fund
Dept 599 Parking Deck

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
706 Salaries and Wages	8,658	8,332	11,390	17,700	17,000	18,007	18,007
707 Temporary Wages	516	722	91	1,000	500	1,000	1,000
709 Overtime	5,201	7,697	10,379	6,500	7,087	6,500	6,500
715 Employers FICA	1,084	1,208	1,655	1,928	1,881	1,951	1,951
719 Health Insurance	2,945	2,585	3,168	2,359	4,231	2,534	2,534
719.678 RX Drug Insurance	152	627	879	651	839	538	538
719.679 Health Insurance Deductible	0	0	469	275	0	248	248
722 Pension-General	620	840	1,195	1,452	1,722	1,752	1,752
724 Unemployment Comp.	58	63	121	75	45	48	48
724.001 Workers Compensation	319	337	439	223	211	223	223
725 Other Fringe Benefits	136	101	74	291	306	324	324
	19,689	22,512	29,860	32,454	33,822	33,125	33,125
Material and Supplies:							
740 Operating Supplies	775	4,455	24	5,000	10,000	10,000	10,000
756 Miscellaneous Supplies	111	642	90	2,000	2,000	3,000	3,000
782 Materials	5,462	11,408	11,169	5,000	5,000	7,000	7,000
	6,348	16,505	11,283	12,000	17,000	20,000	20,000
Contractual And Other:							
808 Audit Fees	331	299	295	302	364	325	325
818 Contractual Services	24,882	8,834	14,126	10,000	10,000	15,178	15,178
818.690 Cont. Serv. - Forestry	1,341	120	0	300	300	300	300
853 Telephone	2,114	1,687	1,989	2,000	1,680	1,740	1,740
914 Insurance	8,650	9,108	8,612	8,700	8,689	8,689	8,689
920 Utilities	38,377	42,538	39,394	46,000	45,094	56,000	56,000
930 Repairs & Maintenance	7,106	15,154	4,208	10,000	10,000	10,000	10,000
931. Building Maintenance	0	0	6	0	250	1,000	1,000
943 Equip. Rental - Motor Pool	7,053	8,792	12,249	5,500	6,000	5,500	5,500
956.001 Contingency	0	0	0	0	0	0	0
965.101 Admin.-General Fund	5,509	5,679	8,508	6,000	5,679	6,000	6,000
966 PW Overhead	5,996	10,344	11,749	5,400	5,400	13,266	13,266
967 ENG Overhead	2,964	2,436	4,749	6,638	7,700	6,446	6,446
999.586 Contrib.- Parking Assmt Fd.	0	25,000	0	25,000	0	0	0
	104,323	129,991	105,885	125,840	101,156	124,444	124,444
Capital Outlay :							
971 Depreciation	262,943	262,943	262,943	262,943	262,943	262,943	262,943
	262,943	262,943	262,943	262,943	262,943	262,943	262,943
Total Expenses	393,303	431,951	409,971	433,237	414,921	440,512	440,512

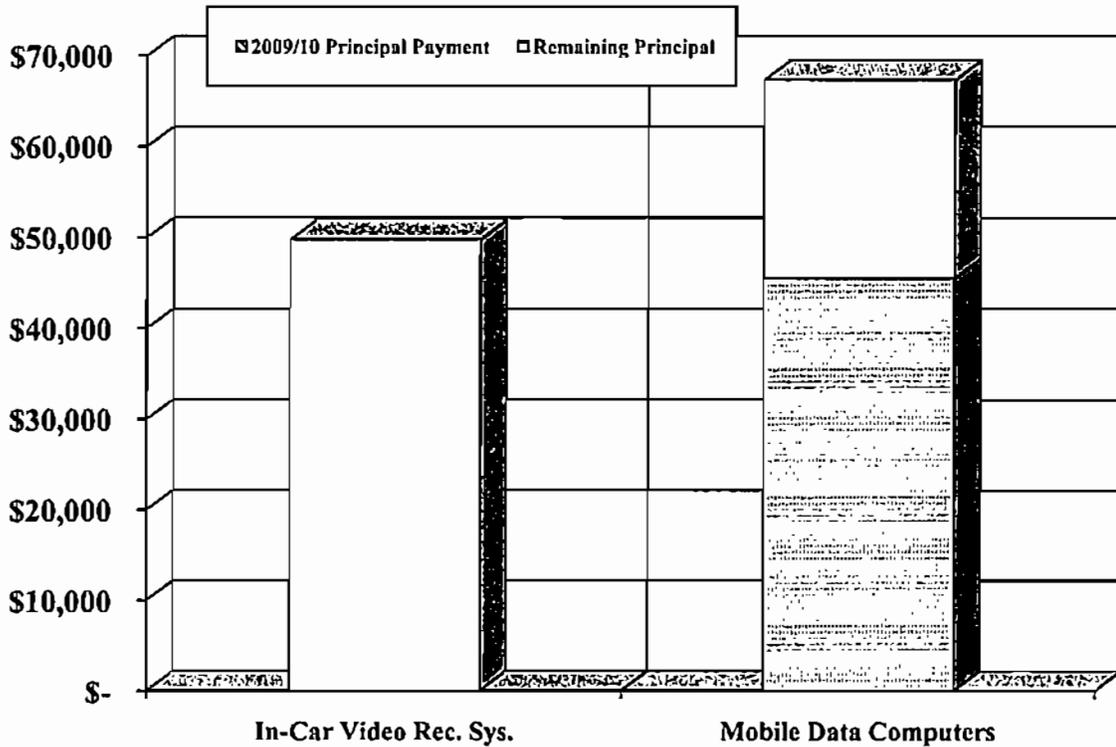
Internal Service Funds

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.

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Internal Service Funds
Debt Summary

Fund#	Issue Name	Date Issued	Loan Amount	Principal Outstanding 6/30/2009	FY 2009/10	
					Principal	Interest
663	1) Workers Compensation Fund Loan	9/1/2006	145,031	49,780	49,780	1,493
663	2) Workers Compensation Fund Loan	1/1/2009	67,315	67,315	21,778	2,020
Internal Service Fund Totals			\$ 212,346	\$ 117,095	\$ 71,558	\$ 3,513

- 1) Loan for Digital In-Car Video Recording System - Police
- 2) Loan for Mobile Data Computers - Police



(641) Public Works Administration Fund

PURPOSE - This Fund is used to record the administrative operations of the City's Department of Public Works.

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

AUTHORITY - This Fund was formally established with the adoption of the 1999/2000 Budget.

City of Jackson Fiscal Year 2009/10 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 641 Public Works Administration Fund

	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Revenues	503,413	606,657	578,566	668,000	683,094	647,215	647,215
Expenditures	563,300	551,949	613,242	667,550	693,819	644,715	644,715
Revenues Over (Under) Expenses				450	(10,725)	2,500	2,500
Estimated Working Capital - Beginning of Year				151,838	151,838	141,113	141,113
Estimated Working Capital - End of Year				152,288	141,113	143,613	143,613

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 641 Public Works Administration Fund

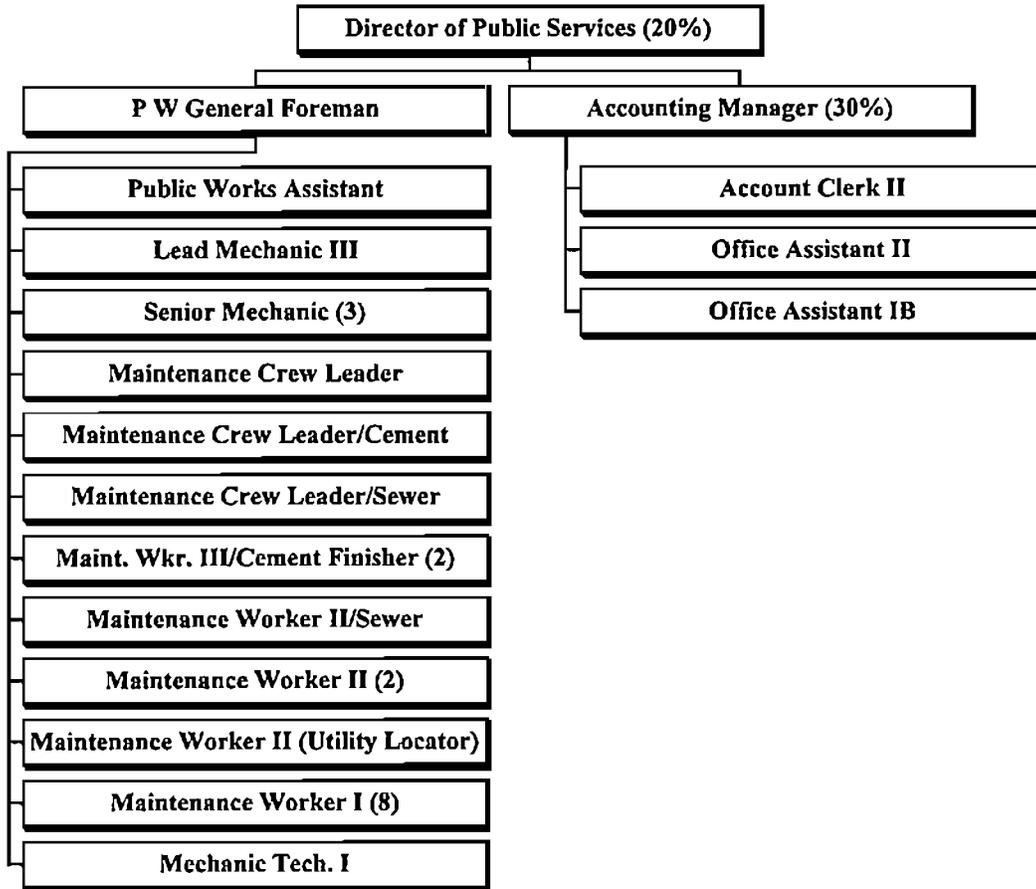
Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
626.000 Charges for Services	487,967	594,457	566,661	660,000	683,094	647,215	647,215
664 Interest	15,380	12,200	9,590	8,000	0	0	0
685 Insurance Refund	0	0	0	0	0	0	0
698 Miscellaneous	66	0	2,315	0	0	0	0
Total Revenues	503,413	606,657	578,566	668,000	683,094	647,215	647,215

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Fund-Activity: 641-440</i>				
<i>Department: Public Works</i>				
009	Public Works Assistant	1		56,919
011	Public Works General Foreman	1		64,728
304	Office Assistant IB	1		40,862
304	Maintenance Worker I	8		308,328
304	Mechanic Tech. I	1		40,862
305	Maint. Worker II (Utility Locator)	1		40,285
305	Maintenance Worker II	2		84,978
305	Maintenance Worker II/Sewer	1		43,180
305	Account Clerk II	1		38,217
305	Office Assistant II	1		43,180
306	Maint. Worker III//Cement Finisher	2		90,996
307	Maintenance Crew Leader/Cement	1		47,924
307	Maintenance Crew Leader	1		48,191
307	Maintenance Crew Leader/Sewer	1		48,191
309	Senior Mechanic	3		162,237
310	Lead Mechanic III	1		58,673
		<u>27</u>		<u>1,217,751</u>
Add:	Allocation of 20% Director of Public Services from 591-556			20,083
	Allocation of 30% Accounting Manager from 591-558			20,685
	Retirees Health Insurance Stipend			22,116
Less:	Allocation of Maintenance Worker II (50%) to 591-560			<u>-20,143</u>
Department Total				<u>1,260,492</u>

Note: Above wages are charged to various activities under the control of the Department of Public Services based on actual time worked or by a predetermined allocation formula.

**City of Jackson
Department of Public Works
Activity Personnel Chart**



City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 641 Public Works Administration Fund
Dept 440 Public Works Administration

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
702 Termination Pay	0	4,536	15,504	0	13,269	0	0
706 Salaries And Wages	305,198	197,341	252,323	289,327	289,327	277,903	277,903
706 Retirees Health Stipend	0	0	21,123	18,756	22,116	22,116	22,116
707 Temporary Wages	1,688	357	0	5,000	5,000	5,000	5,000
709 Overtime	2,764	1,702	574	4,289	4,200	4,497	4,497
715 Employers FICA	22,939	21,049	22,061	24,279	25,544	23,678	23,678
719 Health Insurance	95,273	60,739	39,448	58,444	84,078	57,359	57,359
719.678 RX Drug Insurance	2,130	15,776	12,725	17,157	17,157	16,480	16,480
719.679 Health Insurance Deductible	0	0	7,243	12,991	434	417	417
722 Pension-General	13,851	14,974	12,851	17,617	21,936	20,192	20,192
724 Unemployment Comp.	1,628	992	1,271	1,284	1,341	1,236	1,236
724.001 Workers Compensation	3,656	3,475	3,112	7,068	7,380	6,803	6,803
725 Other Fringe Benefits	-2,865	1,360	1,805	6,307	6,241	5,975	5,975
	446,262	322,301	390,040	462,519	498,023	441,656	441,656
Material And Supplies:							
726 Office Supplies	8,599	5,117	6,532	7,500	7,500	7,725	7,725
737. Publications	99	263	263	554	536	536	536
755 Safety Supplies	6,657	6,454	6,667	8,000	8,000	9,751	9,751
756 Miscellaneous Supplies	74	-1,262	-364	0	0	0	0
758 Laundry	4,259	4,181	4,133	4,600	4,600	4,738	4,738
782 Materials	4,599	7,248	4,293	8,000	8,000	8,474	8,474
	24,287	22,001	21,524	28,654	28,636	31,224	31,224
Contractual And Other:							
719.001 Health Insurance-Retirees	0	127,237	108,739	127,842	119,101	131,011	131,011
722.003 Pension - General-Other	41,029	43,081	45,235	0	0	0	0
808 Audit Fees	553	434	407	419	557	500	500
818 Contractual Services	8,874	5,892	26,618	18,377	18,377	10,309	10,309
823 Medical Supplies	0	0	0	525	525	525	525
853 Telephone	12,510	7,374	4,980	6,000	6,000	6,180	6,180
873 Travel	96	-84	0	120	120	120	120
914 Insurance	5,691	5,059	5,617	5,617	6,098	6,098	6,098
914.001 Insurance-Deductible	0	1,622	0	0	0	0	0
920 Utilities	5,874	4,793	4,489	5,300	5,300	5,459	5,459
924 Utilities-Heating	4,198	3,086	2,709	4,400	4,400	4,400	4,400
933 Equipment Maintenance	436	0	1	1,477	1,477	1,477	1,477
934 Office Equipment Maintenance	1,985	2,041	2,031	3,040	3,040	3,391	3,391
943 Equipment Rental - MP	0	40	0	0	0	0	0
946 Office Equipment Rental	594	385	244	1,545	300	500	500
958 Memberships & Dues	300	60	390	665	665	665	665
960 Education & Training	494	769	218	1,050	1,200	1,200	1,200
967 Eng. Overhead	0	-640	0	0	0	0	0
	82,634	201,149	201,678	176,377	167,160	171,835	171,835
Capital Outlay:							
983 Office Equipment	10,117	6,498	0	0	0	0	0
	10,117	6,498	0	0	0	0	0
Total Expenditures	563,300	551,949	613,242	667,550	693,819	644,715	644,715

(642) Engineering Administration Fund

PURPOSE - This Fund is used to record the administrative operations of the City's Engineering Department.

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

AUTHORITY - This Fund was formally established with the adoption of the 1999/2000 Budget.

City of Jackson Fiscal Year 2009/10 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 642 Engineering Administration Fund

	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Revenues	344,923	382,428	374,968	340,000	392,369	342,863	342,863
Expenditures	353,644	353,650	400,396	338,770	356,494	342,863	342,863
Revenues Over (Under) Expenses				1,230	35,875	0	0
Estimated Working Capital - Beginning of Year				70,180	70,180	106,055	106,055
Estimated Working Capital - End of Year				<u>71,410</u>	<u>106,055</u>	<u>106,055</u>	<u>106,055</u>

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 642 Engineering Administration Fund

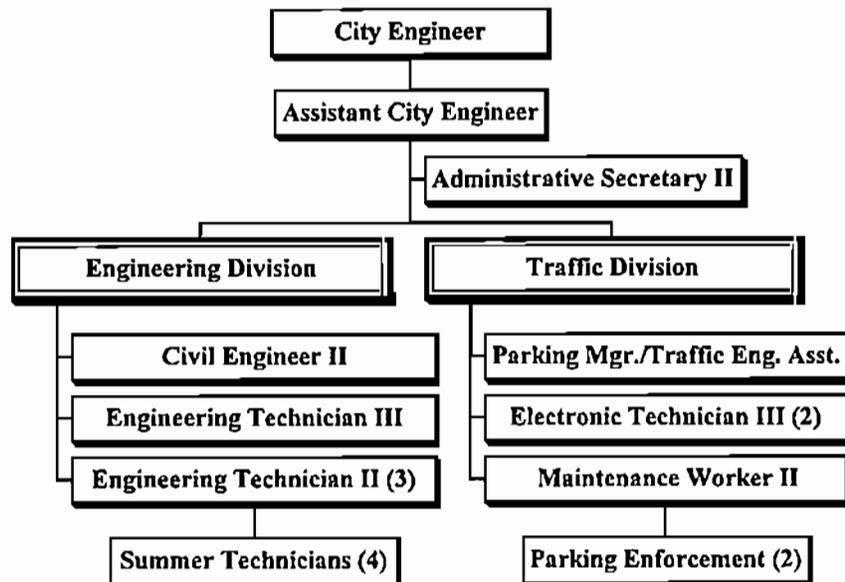
Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
626.000 Charges for Services	339,975	376,993	369,401	340,000	392,369	342,863	342,863
664 Interest	4,697	5,319	5,453	0	0	0	0
698 Miscellaneous	251	116	114	0	0	0	0
Total Revenues	344,923	382,428	374,968	340,000	392,369	342,863	342,863

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Fund-Activity: 642-449</i>				
<i>Department: Engineering</i>				
006	Administrative Secretary II	1		42,704
010	Parking Mgr./Traffic Engineer Asst.	1		60,931
011	Civil Engineer II	1		69,390
015	Assistant City Engineer	1		82,179
019	City Engineer	1		100,414
305	Maintenance Worker II (Traffic)	1		47,161
306	Engineering Technician II	3		104,070
307	Engineering Technician III	1		53,038
308	Electronic Technician III	2		117,762
PT	Summer Technicians		4	27,576
PT	Parking Enforcement		2	26,182
		12	6	731,407
Add: Allocation of 20% Accounting Manager from 591-558				13,790
Department Total				745,197

Note: Above wages are charged to various activities under the control of the Department of Engineering based on actual time worked or by a predetermined allocation formula.

Activity Personnel Chart



City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 642 Engineering Administration Fund
Dept 449 Engineering Office

Account Description	2005/06	2006/07	2007/08	2008/09	2008/09	2009/10	2009/10
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Personal Services:							
702 Termination Pay	0	0	6,685	0	5,356	0	0
706 Salaries And Wages	187,991	145,949	194,268	186,299	186,229	184,114	184,114
707 Temporary Wages	16,601	16,094	17,929	0	138	0	0
709 Overtime	1,059	801	57	1,493	800	923	923
715 Employers FICA	15,351	15,188	16,463	15,865	14,318	14,155	14,155
719 Health Insurance	28,983	25,007	25,021	22,070	25,981	23,068	23,068
719.678 RX Drug Insurance	541	4,616	5,259	6,090	6,883	4,896	4,896
719.679 Health Insurance Deductible	0	0	2,408	2,574	4,212	2,258	2,258
722 Pension-General	8,392	10,086	9,445	10,027	13,373	11,789	11,789
724 Unemployment Comp.	1,273	810	1,065	698	494	434	434
724.001 Workers Compensation	1,997	1,789	2,049	2,091	2,310	2,033	2,033
725 Other Fringe Benefits	-2,487	978	1,217	2,720	3,348	2,947	2,947
	259,701	221,318	281,866	249,927	263,442	246,617	246,617
Material And Supplies:							
726 Office Supplies	6,259	8,570	7,319	8,441	8,441	8,441	8,441
737 Publications	2,855	703	1,233	0	0	0	0
753 Survey Supplies	674	4,447	4,308	5,475	5,475	5,475	5,475
755. Safety Supplies	1,475	144	446	0	0	0	0
759 Small Tools	902	0	0	0	0	0	0
782. Materials	5,188	318	68	0	0	0	0
	17,353	14,182	13,374	13,916	13,916	13,916	13,916
Contractual And Other:							
719.001 Health Insurance-Retirees	0	38,598	13,492	12,517	13,258	14,584	14,584
722.003 Pension - General-Other	9,925	10,421	10,942	0	0	0	0
808 Audit Fees	313	269	261	268	364	325	325
818 Contractual Services	-432	1,436	20,581	1,500	1,500	1,500	1,500
853 Telephone	9,777	7,185	5,565	5,200	5,200	5,962	5,962
873 Travel	20	10	0	500	250	500	500
914 Insurance	2,658	2,241	2,273	2,300	2,479	2,479	2,479
920 Utilities	4,718	3,351	3,697	4,456	4,456	4,456	4,456
924 Utilities-Heating	3,161	2,314	2,538	4,000	4,000	4,500	4,500
933 Equipment Maintenance	10,904	8,110	6,309	10,000	8,200	8,200	8,200
934 Office Equipment Maintenance	2,515	2,330	2,048	3,686	2,714	2,714	2,714
943 Equipment Rental - MP	777	9	24	0	65	0	0
946 Office Equipment Rental	231	432	49	500	500	500	500
958 Memberships & Dues	2,185	2,290	2,192	2,200	2,200	1,910	1,910
960 Education & Training	2,240	1,373	1,493	1,600	1,600	1,600	1,600
965.101 Admin.-General Fund	0	22,082	21,349	23,000	21,350	22,000	22,000
	48,992	102,451	92,813	71,727	68,136	71,230	71,230
Capital Outlay:							
977 Equipment	0	0	0	0	0	0	0
981 Office Furniture	2,912	0	0	0	0	0	0
983 Office Equipment	18,309	7,164	2,910	0	0	0	0
984 Software	6,377	8,535	9,433	3,200	11,000	11,100	11,100
	27,598	15,699	12,343	3,200	11,000	11,100	11,100
Total Expenditures	353,644	353,650	400,396	338,770	356,494	342,863	342,863

(643) Local Site Remediation Revolving Fund

PURPOSE - This Fund is used to record the receipt and disbursement of money available under Section 13(5) of the Brownfield Redevelopment Financing Act (Act 381 of 1996) and may also consist of money appropriated or otherwise made available from public or private sources.

CHARACTER - Money for the operation of this Fund is supplied by the capture of additional tax increment revenue, as provided for in an approved Brownfield Plan, from an eligible property in excess of the amount authorized under subsection (4) of Act 381 and for not more than 5 years after the time that capture is required. If tax increment revenues attributable to taxes levied for school operating purposes from eligible property are captured by the authority for purposes authorized under subsection (3), the tax increment revenues captured for deposit in the local site remediation revolving fund also may include tax increment revenues attributable to taxes levied for school operating purposes in an amount not greater than the tax increment revenues levied for school operating purposes captured from the eligible property by the authority for the purposes authorized under subsection (3).

AUTHORITY - This Fund is provided for under Section 8 of Act 381 of 1996 and was formally established with the adoption of the 2008/09 Budget.

City of Jackson Fiscal Year 2009/10 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 643 Local Site Remediation Revolving Fund

	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Revenues	0	0	149,054	205,500	207,334	183,112	183,112
Expenditures	0	0	0	300,000	353,000	184,000	184,000
Revenues Over (Under) Expenses				(94,500)	(145,666)	(888)	(888)
Estimated Working Capital - Beginning of Year				149,054	149,054	3,388	3,388
Estimated Working Capital - End of Year				54,554	3,388	2,500	2,500

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 643 Local Site Remediation Revolving Fund

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
664 Interest	0	0	0	0	2,500	0	0
699.494 Contribution-BRA Fund	0	0	149,054	205,500	204,834	183,112	183,112
Total Revenues	0	0	149,054	205,500	207,334	183,112	183,112

Expenditure Detail

Fund 643 Local Site Remediation Revolving Fund
Dept 745 Brownfield Redevelopment Projects

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Contractual And Other :							
818.000 Contractual Services	0	0	0	300,000	353,000	184,000	184,000
956.000 Administration	0	0	0	0	0	0	0
Total Expenditures	0	0	0	300,000	353,000	184,000	184,000

(661) Motor Pool & Garage Fund

PURPOSE - This Fund is used to record the operations of the City's motor vehicle pool at the Department of Public Works.

CHARACTER - Money for the operation of this Fund is supplied by reimbursements from other funds for services rendered (i.e., equipment usage). The special advantage of this Fund is that the Major Street Fund (202) and Local Street Fund (203) can be charged rent for the time equipment is used for street work.

AUTHORITY - This Fund was established in fiscal year 1980-81 by segregating this activity from the General Fund (101), as recommended by the State Department of Treasury.

City of Jackson Fiscal Year 2009/10 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 661 Motor Pool & Garage Fund

	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Revenues	1,264,694	1,321,310	1,361,022	1,345,972	1,251,086	1,324,083	1,324,083
Expenditures	1,028,933	1,181,488	1,394,782	1,719,056	1,782,072	1,660,549	1,660,549
Revenues Over (Under) Expenses				(373,084)	(530,986)	(336,466)	(336,466)
Add: Depreciation				253,921	287,476	287,476	287,476
Estimated Change in Working Capital				(119,163)	(243,510)	(48,990)	(48,990)
Estimated Working Capital - Beginning of Year				906,600	906,600	663,090	663,090
Estimated Working Capital - End of Year				787,437	663,090	614,100	614,100

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 661 Motor Pool And Garage Fund

Account Description	2005/06	2006/07	2007/08	2008/09	2008/09	2009/10	2009/10
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
626.301 Charges for Services - Police	19,494	76,516	74,091	65,000	75,000	77,000	77,000
626.337 Charges for Services - Fire	99,497	91,141	61,289	80,000	65,000	70,000	70,000
626.591 Charges for Services - Water	0	39,309	56,644	50,000	50,000	55,000	55,000
626.642 Charges for Services - Eng.	0	4,158	6,309	7,000	7,000	8,000	8,000
649 Auction	13,774	3,126	710	0	22,000	0	0
664 Interest	47,154	47,911	47,466	40,000	25,000	25,000	25,000
669 Equipment Rental	909,607	1,016,760	1,083,036	1,059,105	958,325	1,040,322	1,040,322
669.001 Equipmt. Leases-Other Depts.	0	0	13,868	29,867	33,761	33,761	33,761
673 Sale Of Fixed Assets	0	0	0	0	0	0	0
685 Insurance Refund	110,959	2,200	2,450	0	0	0	0
685.677 Insurance Refund-W/C	0	0	0	0	0	0	0
698 Miscellaneous	64,209	40,189	15,159	15,000	15,000	15,000	15,000
Total Revenues	1,264,694	1,321,310	1,361,022	1,345,972	1,251,086	1,324,083	1,324,083

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Expenditure Detail

Fund 661 Motor Pool And Garage Fund
Dept 454 Motor Pool

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Personal Services:							
702 Termination Pay	792	0	24,897	0	0	0	0
706 Salaries And Wages	224,960	267,774	255,635	282,731	282,731	309,251	309,251
707 Temporary Wages	1,757	9,967	32,766	0	2,000	2,000	2,000
709 Overtime	1,020	1,761	3,176	13,052	13,052	13,052	13,052
715 Employers FICA	16,700	20,862	23,828	21,629	22,780	24,809	24,809
719 Health Insurance	46,151	52,057	43,701	57,112	58,356	63,829	63,829
719.678 RX Drug Insurance	1,820	12,347	11,522	16,766	12,327	13,483	13,483
719.679 Health Insurance Ded.	0	0	5,173	12,695	311	340	340
722 Pension-General	9,981	14,800	14,188	17,747	21,148	23,045	23,045
724 Unemployment Comp.	1,436	943	1,251	1,475	715	778	778
724.001 Workers Compensation	4,517	5,568	6,272	8,117	6,938	7,556	7,556
725 Other Fringe Benefits	3,202	983	1,211	6,164	6,588	7,206	7,206
	312,336	387,062	423,620	437,488	426,946	465,349	465,349
Material And Supplies:							
726 Office Supplies	3,084	2,814	2,064	1,500	1,500	1,500	1,500
751 Gasoline	81,132	94,474	132,470	115,445	120,000	120,000	120,000
755. Safety Supplies	5,096	611	957	650	650	650	650
756 Miscellaneous Supplies	25,432	18,428	13,595	30,284	30,284	30,284	30,284
758 Laundry	797	1,220	1,259	1,300	1,300	1,300	1,300
759 Small Tools	10,073	8,998	14,747	10,000	10,000	10,000	10,000
782 Materials	206,125	233,263	227,218	216,153	232,000	245,173	245,173
	331,739	359,808	392,310	375,332	395,734	408,907	408,907
Contractual And Other:							
719.001 Health Insurance-Retirees	0	24,490	25,052	27,207	25,140	27,654	27,654
808 Audit Fees	826	786	855	881	1,239	1,100	1,100
818 Contractual Services	71,444	53,010	41,604	76,860	76,860	254,755	254,755
818.642 Cont. Eng.	121	1,071	48	1,030	0	0	0
853.000 Telephone	526	284	644	550	1,380	1,390	1,390
873 Travel	10	120	0	0	100	120	120
914 Insurance	34,281	32,118	28,699	28,699	31,980	31,980	31,980
920.000 Utilities	22,513	23,918	25,632	31,000	31,000	31,000	31,000
933 Equipment Maintenance	2,346	4,450	1,400	5,150	5,150	5,150	5,150
943 Equipment Rental - MP	13	0	166	0	0	0	0
946 Office Equipment Rental	253	298	0	346	346	346	346
960 Education & Training	450	300	195	5,150	5,150	5,150	5,150
964 Refunds	0	0	125,000	0	0	0	0
965.101 Admin.-General Fund	25,386	24,342	26,910	24,342	24,342	25,072	25,072
966 PW Overhead	80,272	0	0	0	0	0	0
967 Eng. Overhead	876	0	0	0	0	0	0
	239,317	165,187	276,205	201,215	202,687	383,717	383,717
Capital Outlay:							
971 Depreciation	140,828	253,921	287,476	253,921	287,476	287,476	287,476
976 Building Addition	0	0	8,103	0	0	0	0
982 Machinery & Equipment	1,200	15,010	6,229	449,000	467,129	113,000	113,000
984 Software	3,513	500	839	2,100	2,100	2,100	2,100
	145,541	269,431	302,647	705,021	756,705	402,576	402,576
Total Expenditures	1,028,933	1,181,488	1,394,782	1,719,056	1,782,072	1,660,549	1,660,549

(663) Equipment Revolving Fund

PURPOSE - This Fund is used to record the purchase of certain data processing and other equipment and its subsequent rental to the MIS Department as well as other General Fund departments which use the equipment.

CHARACTER - Money to purchase the equipment is provided through loans from the Workers Compensation Fund. Interest rates on the loan amounts are based on market rates at the time of each loan . The rental charges to the various departments are set equal to the annual loan repayment amount.

AUTHORITY - This Fund was established by Resolution adopted on November 9, 1993.

City of Jackson Fiscal Year 2009/10 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 663 Equipment Revolving Fund

	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Revenues	5,714	12,959	64,232	58,484	58,484	75,071	75,071
Expenditures	5,714	12,959	64,232	58,484	58,484	75,071	75,071
Excess of Revenues Over (Under) Expenditures				0	0	0	0
Add: Proceeds of Loan				0	0	67,315	67,315
Depreciation				55,330	55,330	71,558	71,558
Less: Acquisition of fixed assets				0	0	(67,315)	(67,315)
Payment of loan principal				(55,330)	(55,330)	(71,558)	(71,558)
Net Change in Working Capital				0	0	0	0
Working Capital - Beginning of Year				0	0	0	0
Working Capital - End of Year				0	0	0	0

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 663 Equipment Revolving Fund

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
626 Charges For Goods/Service	5,714	12,959	64,232	58,484	58,484	75,071	75,071
Total Revenues	5,714	12,959	64,232	58,484	58,484	75,071	75,071

Expenditure Detail

Fund 663 Equipment Revolving Fund
Dept 326 Equipment Revolving

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Capital Outlay:							
971 Depreciation	5,714	12,017	59,300	55,330	55,330	71,558	71,558
	5,714	12,017	59,300	55,330	55,330	71,558	71,558
Debt Service:							
995 Interest	0	942	4,932	3,154	3,154	3,513	3,513
	0	942	4,932	3,154	3,154	3,513	3,513
Total Expenditures	5,714	12,959	64,232	58,484	58,484	75,071	75,071

(677) Workers Compensation Fund

PURPOSE- This Fund is used to record the activity of the City's self-insured workers compensation program.

CHARACTER - Money for the operation of this Fund is supplied by contributions from the City's operating funds. Such contributions are based on both the amount and classification of payroll expenditures in each fund. Expenditures paid from this Fund include workers compensation claims, reinsurance, and administration costs related to the Fund's operation.

AUTHORITY - The Workers Compensation Fund was established on September 1, 1979, when the City of Jackson executed a contract with Corporate Service Incorporated to administer the City's Workers Compensation Program.

City of Jackson Fiscal Year 2009/10 Adopted Budget Analysis of Estimated Changes in Working Capital

<i>Fund 677 Workers Compensation Fund</i>							
	2005/06	2006/07	2007/08	2008/09	2008/09	2009/10	2009/10
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Revenues	532,140	439,872	359,315	375,600	347,675	355,300	355,300
Expenditures	587,677	383,540	312,382	299,450	175,948	746,900	746,900
Revenues Over (Under) Expenses	(55,537)	56,332	46,933	76,150	171,727	(391,600)	(391,600)
Working Capital - Beginning of Year	1,423,297	1,367,760	1,424,092	1,471,025	1,471,025	1,642,752	1,642,752
Working Capital - End of Year	1,367,760	1,424,092	1,471,025	1,547,175	1,642,752	1,251,152	1,251,152

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 677 Workers Compensation Fund

Account Description		2005/06	2006/07	2007/08	2008/09	2008/09	2009/10	2009/10
		Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
664	Interest	112,072	96,951	92,805	80,000	80,000	80,000	80,000
685	Insurance Refund	174,969	92,689	17,034	25,000	10,000	10,000	10,000
698.000	Miscellaneous	0	0	0	0	0	0	0
699.101	Cont.-General Fund	166,184	165,163	166,571	180,000	170,000	175,000	175,000
699.202	Cont.-Major Street Fund	8,553	9,244	9,546	9,300	9,750	10,000	10,000
699.203	Cont.-Local Street Fund	4,355	5,408	4,704	4,750	5,000	5,150	5,150
699.208	Cont.-Sharp Park Oper. Fund	7,829	7,657	7,774	8,550	8,000	8,250	8,250
699.249	Cont.-Building Inspection Fund	2,929	2,538	1,609	3,200	1,800	1,850	1,850
699.288	Cont.-Lead Hazard Contr. Fd.	0	0	66	0	400	425	425
699.296	Cont.-Recreation Activity Fd	2,522	2,386	1,956	2,800	2,000	2,050	2,050
699.297	Cont.-Recreation Millage Fd	417	3,097	2,985	3,200	3,000	3,100	3,100
699.402	Cont.-Water Equip. Repl. Fd	989	821	736	1,100	750	775	775
699.404	Cont.-Sanitary Sewer Maint. Fd	2,311	2,675	1,733	2,600	2,600	2,675	2,675
699.405	Cont.-Sanitary Sewer Repl. Fd	818	688	766	1,100	800	825	825
699.583	Cont.-Sharp Park Golf Prac.Ctr.	923	776	784	1,100	800	825	825
699.585	Cont.-Auto Parking Fund	81	95	227	200	250	275	275
699.586	Cont. Parking Assessment Fd.	490	498	603	725	650	675	675
699.590	Cont.-Sewer Fund	12,980	13,952	14,224	14,500	14,500	14,900	14,900
699.591	Cont.-Water Fund	21,747	22,501	22,208	23,700	23,000	23,700	23,700
699.599	Cont.- Parking Deck Fd.	319	334	449	475	475	500	500
699.641	Cont.-Public Works Admin. Fd	5,121	4,918	4,132	5,900	5,000	5,150	5,150
699.642	Cont.-Engineering Admin. Fd	2,031	1,913	2,130	2,400	2,400	2,475	2,475
699.661	Cont.-Motor Pool & Gar. Fd	4,500	5,568	6,273	5,000	6,500	6,700	6,700
Total Revenues		532,140	439,872	359,315	375,600	347,675	355,300	355,300

Expenditure Detail

Fund 677 Workers Compensation Fund

Dept 677 Workers Compensation Insurance

Account Description		2005/06	2006/07	2007/08	2008/09	2008/09	2009/10	2009/10
		Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Materials & Supplies:								
755.000	Safety Supplies	5,834	150	0	150	150	150	150
		5,834	150	0	150	150	150	150
Contractual And Other:								
808	Audit Fees	263	449	276	300	278	250	250
917.002	Workers Comp. Claims	507,614	317,389	257,490	240,000	120,000	150,000	150,000
917.003	Workers Comp. Fee	73,327	59,261	50,912	53,000	53,000	53,000	53,000
964.000	Refunds (W/C Contributions)	-2,634	289	-202	0	-3,480	537,500	537,500
965.101	Admin.-General Fund	3,273	6,002	3,906	6,000	6,000	6,000	6,000
		581,843	383,390	312,382	299,300	175,798	746,750	746,750
Total Expenses		587,677	383,540	312,382	299,450	175,948	746,900	746,900

(678) Prescription Drug Fund

PURPOSE- This Fund is used to record the activity of the City's self-insured prescription drug program.

CHARACTER - Money for the operation of this Fund is supplied by contributions from the City's operating funds. Such contributions are based on the approximate equivalent cost of prescription coverage, under traditional health coverage, in each fund. Expenditures paid from this Fund include prescription drug claims, reinsurance, and administration costs related to the Fund's operation.

AUTHORITY - The Prescription Drug Fund was established on May 1, 2006, the effective date of the City's executed contract with Script GuideRX, who administers the City's Prescription Drug Program.

City of Jackson Fiscal Year 2009/10 Adopted Budget Analysis of Estimated Changes in Working Capital

<i>Fund 678 Prescription Drug Fund</i>							
	2005/06	2006/07	2007/08	2008/09	2008/09	2009/10	2009/10
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Revenues	167,467	1,116,925	904,604	1,208,300	1,037,260	1,056,060	1,056,060
Expenditures	154,801	921,860	873,054	950,700	1,043,777	1,043,700	1,043,700
Revenues Over (Under) Expenses	12,666	195,065	31,550	257,600	(6,517)	12,360	12,360
Working Capital - Beginning of Year	0	12,666	207,731	239,281	239,281	232,764	232,764
Working Capital - End of Year	12,666	207,731	239,281	496,881	232,764	245,124	245,124

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 678 Prescription Drug Fund

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
664 Interest	0	2,850	5,933	6,000	5,000	5,000	5,000
685.678 Rebates	0	0	2,871	0	50,000	10,000	10,000
698.000 Miscellaneous	0	0	0	0	0	0	0
699.101 Cont.-General Fund	90,393	762,449	641,553	830,000	728,500	765,000	765,000
699.202 Cont.-Major Street Fund	1,998	19,421	21,810	21,000	17,350	18,200	18,200
699.203 Cont.-Local Street Fund	1,904	13,383	11,905	15,000	9,450	10,000	10,000
699.208 Cont.-Sharp Park Oper. Fund	468	3,285	3,550	3,500	4,500	4,800	4,800
699.249 Cont.-Building Inspection Fund	1,834	8,358	5,451	9,500	6,000	6,300	6,300
699.288 Cont.-Lead Hazard Contr. Fd.	0	0	78	0	160	170	170
699.296 Cont.-Recreation Activity Fd	33	196	109	375	125	130	130
699.297 Cont.-Recreation Millage Fd	20	197	121	375	125	130	130
699.402 Cont.-Water Equip. Repl. Fd	273	1,989	2,061	2,200	2,000	2,100	2,100
699.404 Cont.-Sanitary Sewer Maint. Fd	776	6,422	4,350	6,750	5,600	5,900	5,900
699.405 Cont.-Sanitary Sewer Repl. Fd	187	1,783	2,014	1,900	2,000	2,100	2,100
699.585 Cont.-Auto Parking Fund	1	111	249	150	50	55	55
699.586 Cont. Parking Assessment Fd.	68	705	886	800	400	425	425
699.590 Cont.-Sewer Fund	5,669	63,490	44,327	67,000	45,000	47,250	47,250
699.591 Cont.-Water Fund	10,717	120,257	84,326	125,000	85,000	89,250	89,250
699.599 Cont.-Parking Deck Fd.	152	623	879	750	1,000	10,500	10,500
699.641 Cont.-Public Works Admin. Fund	2,890	66,642	44,716	70,000	45,000	47,250	47,250
699.642 Cont.-Engineering Admin. Fund	553	27,243	10,291	29,000	15,000	15,750	15,750
699.661 Cont.-Motor Pool & Gar. Fund	1,821	17,704	17,124	19,000	15,000	15,750	15,750
699.731 Cont.-ERS Pension Fund	47,710	-183	0	0	0	0	0
Total Revenues	167,467	1,116,925	904,604	1,208,300	1,037,260	1,056,060	1,056,060

Expenditure Detail

Fund 678 Prescription Drug Fund
Dept 678 Prescription Drug

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Contractual And Other:							
808 Audit Fees	0	120	667	700	777	700	700
917.005 Prescription Drug Claims	145,344	881,969	838,146	900,000	900,000	900,000	900,000
917.006 Script Guide (TPA) Fee	9,457	39,771	34,241	42,000	35,000	35,000	35,000
956.001 Contingency	0	0	0	0	0	0	0
964.000 Refunds (RX Contributions)	0	0	0	0	0	0	0
965.101 Admin.-General Fund	0	0	0	8,000	8,000	8,000	8,000
999.736 Contrib.-Pub.Emp.Hlth.Care	0	0	0	0	100,000	100,000	100,000
	154,801	921,860	873,054	950,700	1,043,777	1,043,700	1,043,700
Total Expenses	154,801	921,860	873,054	950,700	1,043,777	1,043,700	1,043,700

(679) Health Care Insurance Deductible Fund

PURPOSE- This Fund is used to record the activity of the City's self-insured health care deductible program.

CHARACTER - Money for the operation of this Fund is supplied by contributions from the City's operating funds. Such contributions are based on the approximate equivalent cost of deductible coverage, under traditional health coverage, in each fund. Expenditures paid from this Fund include health care deductible claims and administrative costs related to the Fund's operation.

AUTHORITY - The Health Care Insurance Deductible Fund was established on July 1, 2007, the effective date of the City's executed contract with JFP Benefit Management, Inc., who administers the City's Health Care Insurance Deductible Program.

City of Jackson Fiscal Year 2009/10 Adopted Budget Analysis of Estimated Changes in Working Capital

<i>Fund 679 Health Care Insurance Deductible Fund</i>							
	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Revenues	0	0	440,148	437,350	417,300	417,300	417,300
Expenditures	0	0	198,445	194,300	214,175	214,175	214,175
Revenues Over (Under) Expenses	0	0	241,703	243,050	203,125	203,125	203,125
Working Capital - Beginning of Year	0	0	0	241,703	241,703	444,828	444,828
Working Capital - End of Year	0	0	241,703	484,753	444,828	647,953	647,953

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 679 Health Care Insurance Deductible Fund

Account Description	2005/06	2006/07	2007/08	2008/09	2008/09	2009/10	2009/10
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
664 Interest	0	0	4,801	4,000	6,000	6,000	6,000
685 Insurance Refund	0	0	0	0	0	0	0
698.000 Miscellaneous	0	0	0	0	0	0	0
699.101 Cont.-General Fund	0	0	291,106	285,000	343,000	343,000	343,000
699.202 Cont.-Major Street Fund	0	0	10,958	9,500	5,000	5,000	5,000
699.203 Cont.-Local Street Fund	0	0	6,843	6,750	800	800	800
699.208 Cont.-Sharp Park Oper. Fund	0	0	1,020	1,000	1,000	1,000	1,000
699.249 Cont.-Building Inspection Fund	0	0	1,633	2,000	1,500	1,500	1,500
699.288 Cont.-Lead Hazard Contr. Fd.	0	0	54	0	0	0	0
699.296 Cont.-Recreation Activity Fd	0	0	26	100	0	0	0
699.297 Cont.-Recreation Millage Fd	0	0	37	100	0	0	0
699.402 Cont.-Water Equip. Repl. Fd	0	0	217	300	200	200	200
699.404 Cont.-Sanitary Sewer Maint. Fd	0	0	2,134	3,000	150	150	150
699.405 Cont.-Sanitary Sewer Repl. Fd	0	0	483	500	450	450	450
699.585 Cont.-Auto Parking Fund	0	0	156	100	0	0	0
699.586 Cont. Parking Assessment Fd.	0	0	584	500	100	100	100
699.590 Cont.-Sewer Fund	0	0	28,186	30,000	13,000	13,000	13,000
699.591 Cont.-Water Fund	0	0	52,954	57,000	19,000	19,000	19,000
699.599 Cont.-Parking Deck Fd.	0	0	469	500	0	0	0
699.641 Cont.-Public Works Admin. Fund	0	0	25,788	26,000	17,000	17,000	17,000
699.642 Cont.-Engineering Admin. Fund	0	0	3,392	3,000	7,000	7,000	7,000
699.661 Cont.-Motor Pool & Gar. Fund	0	0	9,307	8,000	3,100	3,100	3,100
Total Revenues	0	0	440,148	437,350	417,300	417,300	417,300

Expenditure Detail

Fund 679 Health Care Insurance Deductible Fund

Dept 679 Health Deductible Reimbursement

Account Description	2005/06	2006/07	2007/08	2008/09	2008/09	2009/10	2009/10
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Contractual And Other:							
808 Audit Fees	0	0	0	300	175	175	175
917.008 Health Deductible Claims	0	0	187,573	175,000	200,000	200,000	200,000
917.009 Admin. (TPA) Fees	0	0	10,872	15,000	10,000	10,000	10,000
956.001 Contingency	0	0	0	0	0	0	0
965.101 Admin.-General Fund	0	0	0	4,000	4,000	4,000	4,000
	0	0	198,445	194,300	214,175	214,175	214,175
Total Expenses	0	0	198,445	194,300	214,175	214,175	214,175

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.

(702) County and School Tax Collection Fund

PURPOSE - This Fund is used to record transactions arising from the collection of taxes for the County of Jackson and Jackson Public Schools.

CHARACTER - Taxes required to be raised within the City of Jackson for purposes of the County of Jackson and the Jackson Public Schools are levied by the City and collections are made by the City Treasurer. Taxes paid during the stipulated collection period are remitted to those respective governmental units on a timely basis. After the collection period, delinquent taxes, real and personal, are returned to the County Treasurer for collection.

AUTHORITY - This Fund is allowed by Act 277 of the Public Acts of Michigan 1968, as amended, and was established by resolution of the City Commission through formal budget adoption.

City of Jackson Fiscal Year 2009/10 Adopted Budget Analysis of Changes in Fund Balance

Fund 702 County & School Tax Collection Fund

	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Revenues	122,735	143,753	149,940	140,000	47,000	50,000	50,000
Expenditures	122,735	143,753	149,940	140,000	47,000	50,000	50,000
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0	0

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 702 County & School Tax Collection Fund

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
664 Interest	122,735	143,753	149,940	140,000	47,000	50,000	50,000
Total Revenues	122,735	143,753	149,940	140,000	47,000	50,000	50,000

Expenditure Detail

Fund 702 County & School Tax Collection Fund
Dept 702 County And School Tax

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Contractual And Other:							
999.101 Cont.-General Fund	122,735	143,753	149,940	140,000	47,000	50,000	50,000
	122,735	143,753	149,940	140,000	47,000	50,000	50,000
Total Expenditures	122,735	143,753	149,940	140,000	47,000	50,000	50,000

(711) Cemetery Perpetual Maintenance Fund

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

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

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

Fiscal Year 2009/10 Adopted Budget Analysis of Changes in Fund Balance

Fund 711 Cemetery Perpetual Maintenance Fund

	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Revenues	42,786	128,413	175,686	106,000	96,000	96,000	96,000
Expenditures	62,743	70,131	74,087	71,000	71,000	71,000	71,000
Excess of Revenues Over (Under) Expenditures	(19,957)	58,282	101,599	35,000	25,000	25,000	25,000
Fund Balance - Beginning of Year	1,568,674	1,548,717	1,606,999	1,708,598	1,708,598	1,733,598	1,733,598
Fund Balance - End of Year	1,548,717	1,606,999	1,708,598	1,743,598	1,733,598	1,758,598	1,758,598

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 711 Cemetery Perpetual Maintenance Fund

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
642 Charges For Services-Sales	28,820	42,770	26,129	35,000	25,000	25,000	25,000
664 Interest	0	0	-594	0	0	0	0
664.300 Interest - Madison	62,743	70,793	74,682	71,000	71,000	71,000	71,000
693.300 Gain/Loss On Sales - Madison	-7,409	-5,847	3,747	0	0	0	0
697.300 Unrealized Gain - Madison	-41,368	20,697	71,722	0	0	0	0
Total Revenues	42,786	128,413	175,686	106,000	96,000	96,000	96,000

Expenditure Detail

Fund 711 Cemetery Perpetual Maintenance Fund

Dept 711 Cemetery Trust

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Contractual And Other:							
956.300 Administration - Madison	7,759	7,877	8,362	8,000	8,400	8,500	8,500
999.101 Cont.-General Fund	54,984	62,254	65,725	63,000	62,600	62,500	62,500
	62,743	70,131	74,087	71,000	71,000	71,000	71,000
Total Expenditures	62,743	70,131	74,087	71,000	71,000	71,000	71,000

(718) Ella W. Sharp Park Endowment Fund

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

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

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

City of Jackson Fiscal Year 2009/10 Adopted Budget Analysis of Changes in Fund Balance

Fund 718 Ella W. Sharp Endowment Fund

	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Revenues	37,675	56,732	23,324	55,000	46,489	46,300	46,300
Expenditures	34,906	49,155	53,982	55,000	46,489	46,300	46,300
Excess of Revenues Over (Under) Expenditures	2,769	7,577	(30,658)	0	0	0	0
Fund Balance - Beginning of Year	1,107,122	1,109,891	1,117,468	1,086,810	1,086,810	1,086,810	1,086,810
Fund Balance - End of Year	<u>1,109,891</u>	<u>1,117,468</u>	<u>1,086,810</u>	<u>1,086,810</u>	<u>1,086,810</u>	<u>1,086,810</u>	<u>1,086,810</u>

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 718 Ella W. Sharp Endowment Fund

Account Description	2005/06	2006/07	2007/08	2008/09	2008/09	2009/10	2009/10
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
664 Interest	3,500	3,250	3,250	2,750	2,750	2,500	2,500
665 Bond Interest	35,256	45,183	50,001	51,450	43,000	43,000	43,000
666 Dividends	709	722	731	800	739	800	800
693 Gain/Loss On Sales	-1,790	7,577	-30,658	0	0	0	0
Total Revenues	37,675	56,732	23,324	55,000	46,489	46,300	46,300

Expenditure Detail

Fund 718 Ella W. Sharp Endowment Fund

Dept 718 Ella W. Sharp Endowment

Account Description	2005/06	2006/07	2007/08	2008/09	2008/09	2009/10	2009/10
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Contractual And Other:							
999.208 Cont.-Sharp Park Oper. Fund	34,906	49,155	53,982	55,000	46,489	46,300	46,300
	34,906	49,155	53,982	55,000	46,489	46,300	46,300
Total Expenditures	34,906	49,155	53,982	55,000	46,489	46,300	46,300

(731) Employees Retirement System Fund

PURPOSE - This Fund is used to account for the activities relating to the operation of the City of Jackson Employees Retirement System.

CHARACTER - The membership of the Retirement System includes City employees, City officials, and members of boards, commissions, or authorities established by the City Commission whose position requires one thousand or more hours of work in a calendar year, except for the following:

- 1) Contractual employment
- 2) Employment compensated on a fee basis
- 3) Mayor or City Commissioners
- 4) Employment as a police officer or fire fighter

5) Employment as City Manager or executive director of the Downtown Development Authority unless membership is elected upon the filing of a written notice with the board of trustees not more than 30 days after the effective date of employment.

Revenue for the Fund is derived from member contributions, City contributions, interest, dividends and other income from investments of the Retirement System. Members of the Michigan Association of Public Employees as well as non-union members contribute 2.5% of total compensation effective July 1, 1992. City contributions are set equal to employee contributions. Total contributions are determined, subject to this 5% minimum, by the City's Actuary.

AUTHORITY - This Fund was established on July 1, 1945, under authority of Chapter 9, Title 1, of the City Code, as amended. The City of Jackson Employees Retirement System is a reciprocal unit under Michigan Act No. 88 of the Public Acts of 1961, as amended.

City of Jackson Fiscal Year 2009/10 Adopted Budget Analysis of Changes in Fund Balance

Fund 731 Employees Retirement System Fund

	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Revenues	3,058,523	6,327,295	-349,542	2,056,911	-5,972,989	4,211,310	4,211,310
Expenditures	2,077,305	1,879,730	2,095,409	2,180,000	2,240,000	2,300,000	2,300,000
Excess of Revenues Over (Under) Expenditures	981,218	4,447,565	-2,444,951	-123,089	-8,212,989	1,911,310	1,911,310
Fund Balance - Beginning of Year	30,435,769	31,416,987	35,864,552	33,419,601	33,419,601	25,206,612	25,206,612
Fund Balance - End of Year	31,416,987	35,864,552	33,419,601	33,296,512	25,206,612	27,117,922	27,117,922

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 731 Employees Retirement System Fund

Account Description	2005/06	2006/07	2007/08	2008/09	2008/09	2009/10	2009/10
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
664 Interest	649,380	32,847	14,075	35,000	5,000	10,000	10,000
666 Dividends	29,118	424,141	102,539	150,000	150,000	150,000	150,000
677 Employee Contributions	459,850	563,462	567,016	600,000	600,000	713,000	713,000
693 Gain/Loss On Sales	296,196	540,705	3,201,927	500,000	1,500,000	1,500,000	1,500,000
697 Unrealized Gain-Investments	1,018,208	4,042,693	-4,970,098	0	-9,000,000	1,000,000	1,000,000
699.101 Cont.-General Fund	309,617	363,323	381,487	388,000	388,000	420,000	420,000
699.202 Cont.-Major Street Fund	21,186	29,037	31,331	30,955	30,955	33,700	33,700
699.203 Cont.-Local Street Fund	8,578	14,405	13,400	15,356	15,356	16,750	16,750
699.208 Cont.-Sharp Park Oper. Fund	6,899	8,690	8,763	9,264	9,264	10,000	10,000
699.249 Cont.-Building Dept. Fund	15,655	17,436	13,218	18,588	18,588	20,250	20,250
699.288 Cont.-Lead Haz. Cntrl. Fd.	0	0	105	0	100	110	110
699.296 Cont.-Recreation Activity Fd.	171	625	451	667	667	725	725
699.402 Cont.-Water Equip. Repl. Fd.	3,666	4,765	4,104	5,080	5,080	5,500	5,500
699.404 Cont.-San. Sewer Maint. Fd.	4,028	5,559	4,121	5,926	5,926	6,500	6,500
699.405 Cont.-San. Sewer Repl. Fd.	2,547	2,779	3,747	2,962	2,962	3,250	3,250
699.585 Cont.-Auto. Parking Fd.	119	105	377	112	112	125	125
699.586 Cont.-Parking Assessment	948	1,210	1,857	1,290	1,290	1,400	1,400
699.590 Cont.-Sewer Fund	43,014	54,605	52,714	58,212	58,212	63,500	63,500
699.591 Cont.-Water Fund	103,075	123,462	122,898	131,617	131,617	143,500	143,500
699.599 Cont.-Parking Deck Fund	620	840	1,195	895	895	1,000	1,000
699.641 Cont.-PW Admin. Fund	57,329	61,008	60,471	65,037	65,037	71,000	71,000
699.642 Cont.-Eng. Admin. Fund	18,338	20,798	20,572	22,172	22,172	24,000	24,000
699.661 Cont.-Motor Pool & Gar. Fd.	9,981	14,800	14,188	15,778	15,778	17,000	17,000
Total Revenues	3,058,523	6,327,295	-349,542	2,056,911	-5,972,989	4,211,310	4,211,310

Expenditure Detail

Fund 731 Employees Retirement System Fund

Dept 731 Pensioners-General

Account Description	2005/06	2006/07	2007/08	2008/09	2008/09	2009/10	2009/10
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Contractual And Other:							
874 Retirement Benefits	1,607,992	1,745,845	1,914,213	2,000,000	2,040,000	2,100,000	2,100,000
874.001 Retirement Benefits-Health Ins.	324,434	0	0	0	0	0	0
956 Administration	129,988	106,975	152,449	130,000	150,000	150,000	150,000
964 Refunds	14,891	26,910	28,747	50,000	50,000	50,000	50,000
	2,077,305	1,879,730	2,095,409	2,180,000	2,240,000	2,300,000	2,300,000
Total Expenditures	2,077,305	1,879,730	2,095,409	2,180,000	2,240,000	2,300,000	2,300,000

(732) Policemen's and Firemen's Pension Fund

PURPOSE - This Fund is used to account for the activities relating to the operation of the City's Policemen's and Firemen's Pension Plan.

CHARACTER - Membership to the plan is available to police officers and fire fighters who are regular City employees and were hired prior to July 1, 1973. Revenue for the Fund is derived from member contributions, City contributions, interest, dividends and other income from investments of the Pension Fund. Plan members contribute 7.5% of annual compensation. City contributions are actuarially computed so that, together with member contributions, sufficient funds exist to fully fund the costs of benefits likely to be paid on account of service rendered during the current year and to finance the unfunded costs of benefits likely to be paid on account of prior years service over a period of sixty years. The Plan also contains an escalation clause which requires that pensions and annuities be adjusted whenever a change occurs in the rates of members' current salaries.

AUTHORITY - This Fund was adopted by referendum on November 5, 1957.

City of Jackson Fiscal Year 2009/10 Adopted Budget Analysis of Changes in Fund Balance

Fund 732 Policemen's & Firemen's Pension Fund

	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Revenues	1,415,265	1,842,256	349,354	1,261,212	-1,213,788	1,017,537	1,017,537
Expenditures	1,348,535	1,337,169	1,292,750	1,310,000	1,310,000	1,310,000	1,310,000
Excess of Revenues Over (Under) Expenditures	66,730	505,087	-943,396	-48,788	-2,523,788	-292,463	-292,463
Fund Balance - Beginning of Year	5,617,790	5,684,520	6,189,607	5,246,211	5,246,211	2,722,423	2,722,423
Fund Balance - End of Year	5,684,520	6,189,607	5,246,211	5,197,423	2,722,423	2,429,960	2,429,960

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 732 Policemen's & Firemen's Pension Fund

Account Description	2005/06	2006/07	2007/08	2008/09	2008/09	2009/10	2009/10
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
664 Interest	57,515	73,179	72,170	75,000	50,000	50,000	50,000
666 Dividends	45,774	51,853	56,561	45,000	45,000	45,000	45,000
693 Gain/Loss On Sales	563,591	603,344	287,476	500,000	-750,000	0	0
697.000 Unrealized Gain	-57,891	179,213	-679,398	0	-1,200,000	200,000	200,000
699.101 Cont.-General Fund	806,276	934,667	612,545	641,212	641,212	722,537	722,537
Total Revenues	1,415,265	1,842,256	349,354	1,261,212	-1,213,788	1,017,537	1,017,537

Expenditure Detail

Fund 732 Policemen's & Firemen's Pension Fund

Dept 732 Pensioners-Police/Fire

Account Description	2005/06	2006/07	2007/08	2008/09	2008/09	2009/10	2009/10
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Contractual And Other:							
874 Retirement Benefits	1,291,297	1,285,018	1,238,846	1,250,000	1,250,000	1,250,000	1,250,000
956 Administration	57,238	52,151	53,904	60,000	60,000	60,000	60,000
	1,348,535	1,337,169	1,292,750	1,310,000	1,310,000	1,310,000	1,310,000
Total Expenditures	1,348,535	1,337,169	1,292,750	1,310,000	1,310,000	1,310,000	1,310,000

(733) Policemen's and Firemen's Pension - Act 345 Fund

PURPOSE - This Fund is used to account for the activities relating to the operation of City's Act 345 Policemen's and Firemen's Pension Plan.

CHARACTER - Membership to the plan is available to police officers and fire fighters who are regular City employees and were hired after July 1, 1973. Revenue for the Fund is derived from member contributions, City contributions, interest, dividends and other income from investments of the Pension Fund. Plan members contribute 7.5% of annual compensation. City contributions are funded by a tax levy approved by the voters on May 14, 1974. This contribution is actuarially computed so that, together with member contributions, sufficient funds exist to fully fund the costs of benefits likely to be paid on account of service rendered during the current year and to finance the unfunded costs of benefits likely to be paid on account of prior years service over a period of forty years.

AUTHORITY - This Fund was established on July 1, 1974, by Ordinance No. 297 adopted by the City Commission on July 9, 1974, as a result of a Special Municipal Election on May 14, 1974.

City of Jackson Fiscal Year 2009/10 Adopted Budget Analysis of Changes in Fund Balance

Fund 733 Policemen's & Firemen's Pension - Act 345 Fund

	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Revenues	5,732,298	8,705,222	2,666,528	6,139,716	-5,688,284	7,731,531	7,731,531
Expenditures	3,151,467	3,859,464	3,516,262	3,350,000	4,050,000	4,350,000	4,350,000
Excess of Revenues Over (Under) Expenditures	2,580,831	4,845,758	-849,734	2,789,716	-9,738,284	3,381,531	3,381,531
Fund Balance - Beginning of Year	27,471,903	30,052,734	34,898,492	34,048,758	34,048,758	24,310,474	24,310,474
Fund Balance - End of Year	30,052,734	34,898,492	34,048,758	36,838,474	24,310,474	27,692,005	27,692,005

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 733 Policemen's & Firemen's Pension-Act 345 Fund

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
664 Interest	373,215	439,936	472,985	400,000	400,000	400,000	400,000
666 Dividends	232,084	320,128	426,914	275,000	275,000	275,000	275,000
677 Employee Contributions	738,794	739,848	763,054	773,000	795,000	800,000	800,000
693 Gain/Loss On Sales	1,368,606	1,890,805	2,365,443	1,500,000	-3,200,000	1,000,000	1,000,000
697 Unrealized Gain-Investments	691,608	2,215,729	-4,651,840	0	-7,150,000	2,000,000	2,000,000
699.101 Cont.-General Fund	2,327,991	3,098,776	3,289,972	3,191,716	3,191,716	3,256,531	3,256,531
Total Revenues	5,732,298	8,705,222	2,666,528	6,139,716	-5,688,284	7,731,531	7,731,531

Expenditure Detail

Fund 733 Policemen's and Firemen's Pension - Act 345 Fund
Dept 733 Pensioners-Act 345

Account Description	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Contractual And Other:							
874 Retirement Benefits	2,834,473	3,446,024	3,233,031	3,000,000	3,700,000	4,000,000	4,000,000
956 Administration	239,011	274,407	283,231	275,000	275,000	275,000	275,000
964 Refunds	77,983	139,033	0	75,000	75,000	75,000	75,000
	3,151,467	3,859,464	3,516,262	3,350,000	4,050,000	4,350,000	4,350,000
Total Expenditures	3,151,467	3,859,464	3,516,262	3,350,000	4,050,000	4,350,000	4,350,000

(736) Public Employee Health Care Fund

PURPOSE - This Fund is used to account for the accumulation of funds to provide for the funding of health care benefits to retirants and beneficiaries and retirants of the City. Money for the payment of health care benefits for retired employees of the public corporation may, at the discretion of the public corporation, be provided from this fund or any other fund or trust.

CHARACTER - To be determined.

AUTHORITY - This Fund will be established on July 1, 2003, by inclusion in the annual budget resolution of the City. A formal resolution will subsequently need to be adopted to establish the operating parameters under which the Fund will operate. The resolution must include all of the following:

- (a) The designation of a person or persons who shall act as the fund's investment fiduciary.
- (b) A restriction of withdrawals from the fund solely for the payment of health care benefits on behalf of qualified persons and the payment of the expenses of administration of the fund.
- (c) The designation of who is a qualified person for purposes of payment of health care benefits from the fund.
- (d) A determination of whether the fund will be established on an actuarial basis.

City of Jackson Fiscal Year 2009/10 Adopted Budget Analysis of Changes in Fund Balance

Fund 736 Public Employee Health Care Fund

	2005/06 Actual	2006/07 Actual	2007/08 Actual	2008/09 Budget	2008/09 Projected	2009/10 Manager Proposed	2009/10 Council Adopted
Revenues	9,204	11,392	13,003	11,000	85,978	120,480	120,480
Expenditures	0	0	0	10,000	19,600	10,000	10,000
Excess of Revenues Over (Under) Expenditures	9,204	11,392	13,003	1,000	66,378	110,480	110,480
Fund Balance - Beginning of Year	255,091	264,295	275,687	288,690	288,690	355,068	355,068
Fund Balance - End of Year	264,295	275,687	288,690	289,690	355,068	465,548	465,548

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 736 Public Employee Health Care Fund

Account Description	2005/06	2006/07	2007/08	2008/09	2008/09	2009/10	2009/10
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
664 Interest	9,204	11,392	13,003	11,000	0	0	0
666 Dividends	0	0	0	0	0	0	0
693 Gain/Loss On Sales	0	0	0	0	0	0	0
699.678 Contrib.-Prescript. Drug Fd.	0	0	0	0	100,000	100,000	100,000
697 Unrealized Gain-Investments	0	0	0	0	-14,022	20,480	20,480
Total Revenues	9,204	11,392	13,003	11,000	85,978	120,480	120,480

Expenditure Detail

Fund 736 Public Employee Health Care Fund

Dept 747 Retirees Health

Account Description	2005/06	2006/07	2007/08	2008/09	2008/09	2009/10	2009/10
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Contractual And Other:							
874.001 Retirement Benefits-Health Ins.	0	0	0	0	0	0	0
956 Administration	0	0	0	10,000	19,600	10,000	10,000
	0	0	0	10,000	19,600	10,000	10,000
Total Expenditures	0	0	0	10,000	19,600	10,000	10,000

Special Assessment Funds

Special Assessment funds are used to account for the levying and subsequent collection of various special assessments (i. e. street, sidewalk, parking, sanitary sewer, storm sewer, etc..).

(890) 1996 Special Assessment Bond Fund

PURPOSE - This Fund is used to account for special assessments levied for projects covered by the rolls included in the fund and to meet the necessary principal and interest requirements of the \$885,000 1996 Special Assessment Bonds, dated November 1, 1996.

CHARACTER - The proceeds from the 1996 Special Assessment Bond Issue were used to finance the various projects covered by the Special Assessment rolls. The Special Assessment collections are used to meet the principal and interest requirements of the Bond issue. The Bonds mature serially to 2005 in annual amounts ranging from \$50,000 to \$125,000 and bear interest at rates ranging from 3.85% to 4.90%.

AUTHORITY - This Fund is required by the Special Assessment Bond Resolution adopted October 22, 1996, by the City Commission.

City of Jackson Fiscal Year 2009/10 Adopted Budget Analysis of Changes in Fund Balance

Fund 890 1996 Special Assessment Bond Fund

	2004/05 Actual	2005/06 Actual	2006/07 Actual	2007/08 Budget	2007/08 Projected	2008/09 Manager Proposed	2008/09 Council Adopted
Revenues	20,176	0	0	0	0	0	0
Expenditures	13,710	0	0	0	0	0	0
Excess of Revenues Over (Under) Expenditures	6,466	0	0	0	0	0	0
Fund Balance - Beginning of Year	(6,466)	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0	0

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 890 1996 Special Assessment Bond Fund

Account Description	2004/05 Actual	2005/06 Actual	2006/07 Actual	2007/08 Budget	2007/08 Projected	2008/09 Manager Proposed	2008/09 Council Adopted
445 Penalty & Interest-Taxes	1,019	0	0	0	0	0	0
664 Interest	0	0	0	0	0	0	0
672 Special Assessments	19,157	0	0	0	0	0	0
Total Revenues	20,176	0	0	0	0	0	0

Expenditure Detail

Fund 890 1996 Special Assessment Bond Fund
Dept 895 Special Assessments

Account Description	2004/05 Actual	2005/06 Actual	2006/07 Actual	2007/08 Budget	2007/08 Projected	2008/09 Manager Proposed	2008/09 Council Adopted
Debt Service:							
991 Principal	0	0	0	0	0	0	0
995 Interest	0	0	0	0	0	0	0
996 Paying Agent Fees	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
Contractual And Other:							
999.101 Cont.-General Fund	13,710	0	0	0	0	0	0
999.899 Cont.-1995 S/A Bond Fund	0	0	0	0	0	0	0
	13,710	0	0	0	0	0	0
Total Expenditures	13,710	0	0	0	0	0	0

(895) Special Assessment Fund

PURPOSE - This Fund is used to account for special assessments levied to finance public improvements or services deemed to benefit only the properties against which the assessments are levied.

CHARACTER - Special assessment revenue and the corresponding receivable, representing the unpaid special assessments, are recorded at the time the assessment roll is confirmed. Monies are then transferred to the fund which incurred the charges being assessed. The Special Assessment Fund borrows the required monies necessary to make the above transfers from the Workers Compensation Fund (677). As the special assessments are collected these borrowings are repaid together with the interest earned on the special assessments at 6% annually.

AUTHORITY - This Fund was established on July 1, 1975, by City Commission Resolution on October 24, 1974.

City of Jackson Fiscal Year 2009/10 Adopted Budget Analysis of Changes in Fund Balance

Fund 895 Special Assessment Fund

	2004/05 Actual	2005/06 Actual	2006/07 Actual	2007/08 Budget	2007/08 Projected	2008/09 Manager Proposed	2008/09 Council Adopted
Revenues	358,163	306,739	467,981	641,801	271,513	331,992	331,992
Expenditures	308,957	474,942	535,540	641,801	271,513	331,992	331,992
Excess of Revenues Over (Under) Expenditures	49,206	(168,203)	(67,559)	0	0	0	0
Fund Balance - Beginning of Year	(827,227)	(778,021)	(946,224)	(1,013,783)	(1,013,783)	(1,013,783)	(1,013,783)
Fund Balance - End of Year	(778,021)	(946,224)	(1,013,783)	(1,013,783)	(1,013,783)	(1,013,783)	(1,013,783)

City of Jackson
Fiscal Year 2009/10 Adopted Budget
Revenue Detail

Fund 895 Special Assessment Fund

<u>Account Description</u>	2004/05 Actual	2005/06 Actual	2006/07 Actual	2007/08 Budget	2007/08 Projected	2008/09 Manager Proposed	2008/09 Council Adopted
672.000 Special Assessments	49,206	-168,203	-67,559	0	0	0	0
672.101 Spec. Assessment-General	0	0	0	0	0	0	0
672.202 Spec. Assessment-Major St.	224,590	261,072	317,998	553,738	211,003	294,992	294,992
672.203 Spec. Assessment-Local St.	22,858	146,792	151,479	22,000	23,576	0	0
672.586 Spec. Assessment-Parking	61,509	67,078	66,063	66,063	36,934	37,000	37,000
Total Revenues	358,163	306,739	467,981	641,801	271,513	331,992	331,992

Expenditure Detail

Fund 895 Special Assessment Fund
Dept 895 Special Assessments

<u>Account Description</u>	2004/05 Actual	2005/06 Actual	2006/07 Actual	2007/08 Budget	2007/08 Projected	2008/09 Manager Proposed	2008/09 Council Adopted
Contractual And Other:							
964.000 Refunds	0	0	0	0	0	0	0
999.101 Cont.-General Fund	0	0	0	0	0	0	0
999.202 Cont.-Major Street Fund	224,590	261,072	317,998	553,738	211,003	294,992	294,992
999.203 Cont.-Local Street Fund	22,858	146,792	151,479	22,000	23,576	0	0
999.586 Cont.-Parking Assessment Fd.	61,509	67,078	66,063	66,063	36,934	37,000	37,000
	308,957	474,942	535,540	641,801	271,513	331,992	331,992
Total Expenditures	308,957	474,942	535,540	641,801	271,513	331,992	331,992