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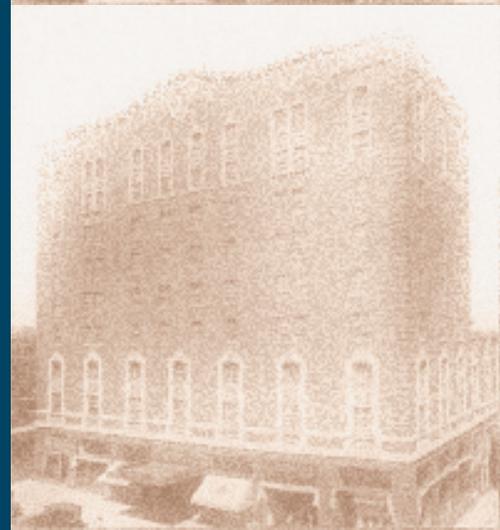
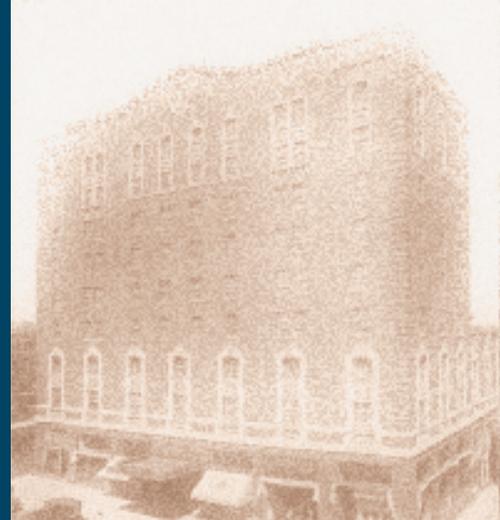
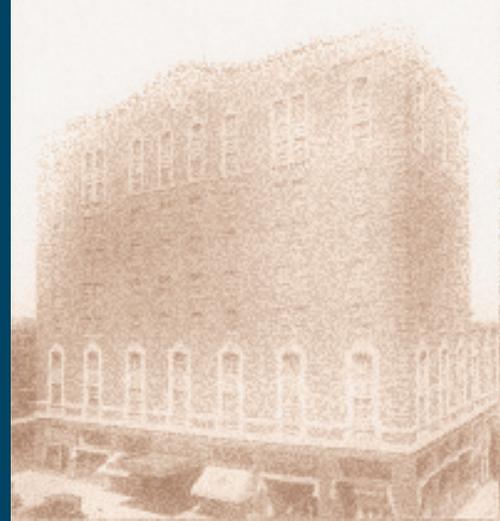
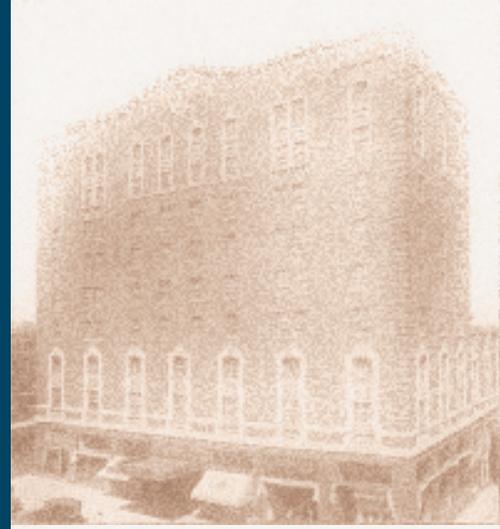
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Buildings constructed with the taste and thoroughness evidenced in the Hotel Hayes call for the best grade of hardware as a matter of course. The choice of Sargent Hardware of solid bronze or solid brass indicates a thought for the future and long-term investment as well as one that looks for immediate returns in convenience, beauty and satisfaction. Sargent Hardware of rust-resisting, time-defying brass or bronze will last as long as the hotel stands. The economy of Sargent Hardware is that of good material and fine workmanship, of perfect operation with a minimum of replacement or repair. In hotel use Sargent locks may be master-keyed in any practical combination - operating certainly and silently, and safeguarding and protecting both management and guests. Buildings constructed with the taste and thoroughness evidenced in the Hotel Hayes call for the best grade of hardware as a matter of course. The choice of Sargent Hardware of solid bronze or solid brass indicates a thought for the future and long-term investment as well as one that looks for immediate returns in convenience, beauty and satisfaction. Sargent Hardware of rust-resisting, time-defying brass or bronze, will last as long as the hotel stands. The economy of Sargent Hardware is that of good material and fine workmanship of perfect operation with a minimum of replacement or repair. In hotel use Sargent locks may be master-keyed in any practical combination - operating certainly and silently, and safeguarding and protecting both management and guests. Buildings constructed with the taste and thoroughness evidenced in the Hotel Hayes call for the best grade of hardware as a matter of course. The choice of Sargent Hardware of solid bronze or solid brass indicates a thought for the future and long-term investment as well as one that looks for immediate returns in

City of Jackson

Adopted Budget





CITY OF JACKSON MICHIGAN

Adopted Budget

For The Fiscal Year Ended June 30, 2009

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City of Jackson
Fiscal Year 2008/09 Adopted Budget
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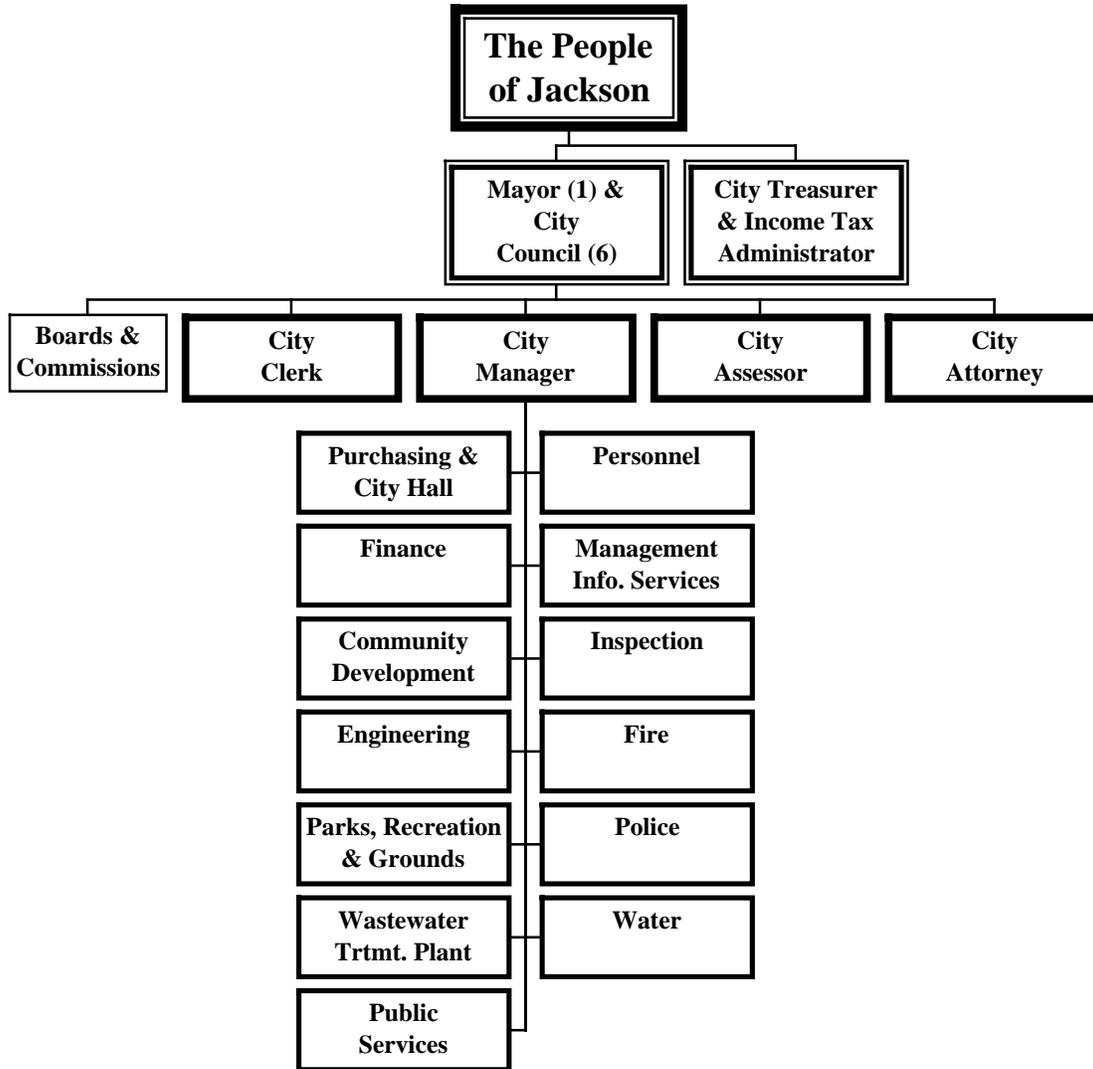
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City of Jackson, Michigan Organizational Chart



**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

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



BUDGET HIGHLIGHTS FOR FISCAL YEAR 2008/09

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, 2008, and ending June 30, 2009.

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:

- | | |
|-----------------|---|
| April 21 | - Submission of the City Manager's Proposed Budget to the City Council. |
| May 13 | - Public Hearing on the Budget |
| May 27 | - Adoption of the Budget |

FUND OVERVIEW

General Fund

The projected fund balance for June 30, 2009 is approximately \$ 2.29 million or 9.1 % 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 \$3.9 million in budgeted reserves, or 15.5% of General Fund expenditures.

In attaining the City's goal to maintain a fund balance of 15 % , the City has been able to avoid severely reducing personnel levels despite rising personnel costs and minimal growth in state shared revenues. The City plans to continue to maintain existing service levels to the public; however, as in past years, it will be necessary to continue to reduce or delay some planned capital expenditure requests in an effort to accomplish this.

FUND OVERVIEW (Continued)

Major Street and Local Street Funds

Approximately \$ 3.8 million in street and bridge construction is included in the Major and Local Street Funds' budgets as well as over \$ 1.7 million in street and bridge maintenance for 2008/09.

Public Improvement Fund

Traditionally the Public Improvement Fund provides funding for storm drain construction, a portion of the Building Authority Debt Service and, normally, sidewalk construction (although not in 2008/09). Funding of Major and Local Street Construction (\$ 665,725), the installment contract payments due in 2008/09 for the Nixon Park waterslides (\$ 29,858), the acquisition of the old Consumers Energy Headquarters as a temporary City Hall (\$ 83,000) and various Capital Projects Fund requests (\$ 330,000) make up the balance of funding uses from the Public Improvement Fund.

Capital Projects Fund

Playground, Court and Signage improvements at the Optimist Park (\$ 100,000) comprise the single largest capital project and is approximately one fourth of the total Capital Projects Fund proposed budget for 2008/09. Some of the smaller projects include Rotary Park Improvements (\$ 70,000), Ash Tree Removal and Replanting (\$ 50,000), Sharp Park Pool and Maintenance Building Improvements (\$ 50,000), completion of Elnora Moorman Plaza (\$ 50,000), Sharp Park Golf Course Improvements (\$ 25,000) and various Park Improvements throughout the City (\$ 45,000). 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 \$ 25,075 - for 2008/09.

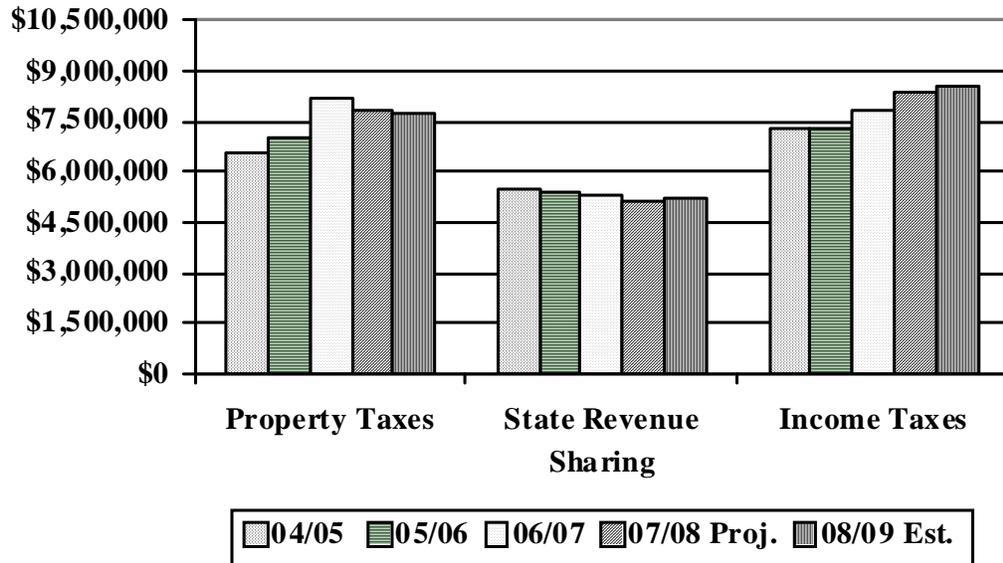
Sewer and Water Funds

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. It is estimated that work on the rate studies could begin this summer. Water rates have not increased for four years 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 taxes are projected to decrease approximately 1.0 % 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 also decrease by \$98,256, or 3.1 % as a result of the increase in the actuarially computed contribution requirement. The actual Act 345 millage rate will decrease from 5.30 to 5.20 mills, or (1.92%).
- The Proposed Budget projects state revenue sharing distributions for 2008/09 to reflect a 4% increase in the statutory portion of sales tax distributions received from the State from the current fiscal year estimates. The increase results in approximately a 2% overall increase since statutory distributions comprises about one-half of the total sales tax distributions the City collects.
- Income taxes are expected to show a 3% increase in 2008/09, which is largely based on expected inflationary cost-of-living wage increases with a stable labor force during the coming year. Projections for the current 2007/08 fiscal year, which are based on revenues received through April 30, 2008, reflect a 6.4% increase over the previous fiscal year.

REVENUES (Continued)



EXPENSES

GENERAL FUND

Legislative & General Government

- A .8 % increase from current 07/08 projected levels. Included are wage increases of 3 % (union/non-union) as well as the continuing of 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 Community Blue base coverage and 5% for those currently covered by PHP. All prescription drug coverage, which is self-insured, will reflect a 10% increase, and is expected to mirror market rates.
- Continuation of the recently established Administrative Hearings Bureau that will deal with certain property cleanups in a more expedited manner.
- Creation of a Charter Review Committee Activity to provide funding for the recently formed Charter Review Committee in both the current fiscal year as well as 2008/09.
- Continuation, on a reduced basis, of 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 3.2 % overall increase from current projected 2007/08 expenditures and a 1.9% increase from the current adopted budget.
- No changes to current staffing levels.
- Elimination of significantly all capital outlay with the exception of 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 second year of funding of a digital in-car recording system that is being financed (\$ 145,031) internally over three years is included.
- 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.

EXPENSES (Continued)

Fire Department

- A 6.7 % overall increase from current projected 2007/08 expenditures and a 3.7% increase from the current adopted budget.
- No changes to full-time current staffing, however, the vacancy of the Deputy Fire Chief position in the Fire Administration Activity and the vacancy of the Firefighter Inspector position in Fire Prevention Activity will continue into 2008/09.
- Needed building maintenance including continued remediation of UST site and roof repairs at the central station.
- Implementation of an Apprentice Program that will allow local citizens to obtain the necessary education and training that will allow them to compete for full-time firefighter positions.
- Funds (\$ 32,000) for the promotional testing relating to a captain's and driver's positions expected to be vacated due to retirement during 2008/09.

Other Public Safety

- Increase in the City's contribution to the Police and Fire Pension (old plan) from the current \$ 612,545 to \$ 641,212, based on the City's Actuary recommendation. This increase was the result of the COLA's granted during the prior year that were larger than expected (3.6% vs. 3.0% assumed) and the mortality rate lower than expected. Both of these unfavorable factors were somewhat offset by favorable investment experience in 2006/07.
- 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

- 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 to New Year's Eve Fireworks and Downtown Christmas Decorations. Funding for the annual Cleanup Day event is not included in the 2008/09 budget.
- Continued restoration of the leaf pickup program to two rounds.
- Inclusion of a \$ 90,000 "Safe Routes to Schools" state grant in the Sidewalk Construction Activity (101-448).

Recreation and Culture

- A 3.7 % increase in proposed 2008/09 expenditures in comparison to current year projections for activities under the Parks, Recreation and Grounds Department.
- The first 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.
- Inclusion of the final of three payments for the purchase two pickups. In addition, the Parks and Facilities Maintenance Activity (# 101-697) capital outlay includes the proposed purchase of an additional truck with plow.
- CDBG funding for the continuation of the King Center Summer Program in the amount of \$ 35,000.

EXPENSES (Continued)

Contributions to Other Funds

- Continued operating subsidy to the Sharp Park Operating Fund (\$ 40,000) to offset maintenance costs in the park area not covered by golf course and Sharp Park Endowment Fund revenues.
- Continuation of an annual transfer (\$ 189,000) to the Building Department Fund (#249) to finance the operations of the Building Inspection Department not covered by Department generated revenues i.e... Permits, fees, etc... This subsidy has decreased from the current year projected contribution (\$ 204,151).
- Continuation of the operating subsidy – \$ 25,000 - for the Downtown Development Authority, which staffs event coordination for the downtown area.
- 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.
- Payment to the Parking Assessment Fund for the exempt portion of the parking assessment rolls related to meterless parking assessments.

MAJOR STREET FUND

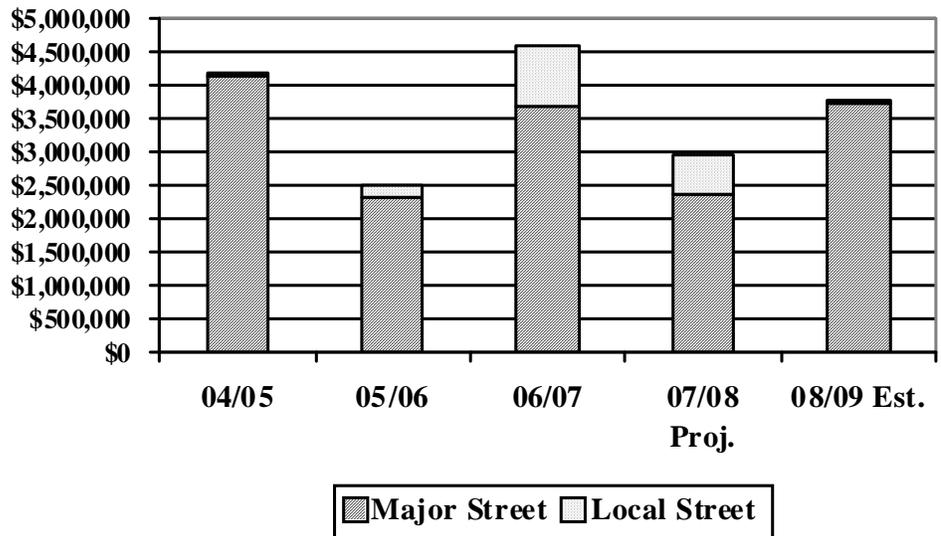
The Major Street Fund budget will provide for street and bridge construction (including State Highway Construction) totaling over \$ 3.7 million in 2008/09. Significant projects included in the budget are the River Arts Walk Project, Wildwood: Daniel to West, High: Losey to Executive and First: Greenwood to Morrell.

Continued emphasis is also being placed on street maintenance. Street, bridge and trunkline maintenance expenditures are projected to approximate \$ 917,000 for 2008/09.

LOCAL STREET FUND

There are no significant street construction expenses planned in the Local Street Fund for 2008/09. Maintenance expenditures, as in the Major Street Fund, will continue to be emphasized with proposed spending amounts estimated at nearly \$ 755,043, 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 2004/05 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 2008/09), 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 \$ 330,000 to provide funding for various capital improvement projects (see page 190 in the Capital Project Funds section for listing). The most significant projects funded with this transfer are Playground, Court and Signage improvements at the Optimist Park (\$ 100,000) and the Rotary Park Improvements (\$ 70,000).

Also proposed for fiscal year 2008/09 are transfers in the amount of \$ 579,290 to the Major Street Fund and \$ 86,435 to the Local Street Fund. These transfers will be used to provide funding for various construction projects in the Major Street Fund (see page 98 and 107 for detail) as well as for various smaller projects in the Local Street Fund.

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, Playground, Court and Signage improvements at the Optimist Park (\$100,000) comprise the single largest capital project and is approximately one fourth of the total Capital Projects Fund proposed budget for 2008/09. A summary of this and other smaller projects for 2008/09 as well as the current year projects can be seen on page 190.

SEWER FUND

A sewer rate study is scheduled for early 2008/09. This rate study is necessary to ensure that revenues are sufficient to cover operating expenses as well as capital replacement in the next several years.

Proposed Sanitary Sewer Replacement Fund (#405) projects will approximate \$ 836,500 in fiscal year 2008/09. Details for these specific projects can be found on page 201. Two of the larger projects are Center: Ganson to North (\$ 227,000) and Michigan: Cooper to Waterloo (\$ 207,000). In addition, the completion of the permanent installation of a sewer flow monitor (total \$ 94,000) is scheduled to be completed.

New construction for fiscal year 2007/08, reflected in Wastewater Equipment Replacement Fund (#406), will include the final stages of completion of a \$ 3.3 million secondary pipe replacement project including service water replacement, electric switchgear and power lines. This project, which was initially to be financed partially with the sale of revenue bonds, will be financed entirely from existing cash reserves.

Some other less major expenses include replacement of various treatment plant equipment, roof and HVAC repairs, meter instrumentation and pumping station equipment

WATER FUND

As with the Sewer Fund, a water rate study is scheduled for the next fiscal year – any resultant rate increases would be the first following a three year period that saw no water rate increases - a result of a contractual agreement with the State Prison located in Blackman Township.

The Water Department continues its replacement of lead water services and obsolete water mains with the estimated amount for fiscal year 2009 totaling \$ 1,134,800. A listing of the streets that are proposed for water main replacements can be found on page 194.

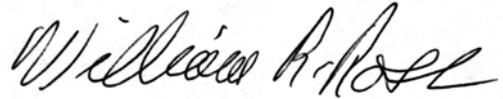
Other major capital improvements scheduled for 2008/09 include scheduled replacement of fleet vehicles, which include a used backhoe and replacement of the existing 1998 step van, meter replacement, engineering for various smaller projects, a Water Rate Study, an update of the Water Master Plan, a Well Field Study and phase 2 of the well abandonment program.

Water Treatment Plant and Pumping Activity (591-565) expenses will increase \$ 834,362 from the current year projected level due largely to the planned removal of spent lime in lagoons #1 and #2, which will total an estimated \$ 706,100. Spent lime has not been removed in the current or previous fiscal year.

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 2008/09 Adopted Budget
Budget Summary

	Projected Beginning Balance	Revenues	Expenditures	Projected Ending Balance
General Fund	\$ 2,825,555	\$ 24,587,788	\$ 25,118,809	\$ 2,294,534
Special Revenue Funds:				
Major Street	185,458	5,994,531	6,154,159	25,830
Local Street	119,696	962,395	1,065,972	16,119
Ella Sharp Park Operating	17,479	758,000	757,037	18,442
Land Acquisition	22,394	28,000	50,000	394
Housing Initiative Fund	347	50,000	47,775	2,572
Public Improvement	187,570	1,227,000	1,355,583	58,987
Building Department	1	529,200	528,917	284
Budget Stabilization	1,603,500	65,000	65,000	1,603,500
Drug Law Enforcement	755	44,905	33,024	12,636
LAWNET Grant	1,144	35,210	35,210	1,144
Lead Hazard Control Grant Fund	0	1,432,783	1,432,783	0
Waterfront Redevelopment Grant	16	256,294	256,310	0
2008 Brownfield Assessment Grant	0	300,000	300,000	0
Recreation Activity	36,625	312,000	307,896	40,729
JPS Recreation Millage Program	211	258,000	258,000	211
	2,175,196	12,253,318	12,647,666	1,780,848
Debt Service Funds:				
Michigan ULA Loan	0	144,000	144,000	0
2003 Michigan Transportation Fund Bond	0	279,005	279,005	0
City Hall	33,094	584,000	601,586	15,508
Building Authority	3,351	128,500	128,500	3,351
2001 DDA TIF	714	1,051,000	1,051,513	201
2002 BRA TIF	650	565,000	565,148	502
2007 BRA TIF	1,669	450,000	450,304	1,365
	39,478	3,201,505	3,220,056	20,927
Capital Projects Funds:				
Capital Projects Fund	764	415,075	415,075	764
Water Equipment & Replacement	1,695,892	1,775,000	2,239,424	1,231,468
Sanitary Sewer Maintenance	0	501,025	501,025	0
Sanitary Sewer Replacement	1,429,211	698,000	836,500	1,290,711
Wastewater Equipment Replacement	1,483,973	660,000	460,000	1,683,973
Brownfield Redevelopment Authority	2,739,861	1,535,700	1,258,863	3,016,698
Downtown Development Authority Project	946,587	1,072,326	1,227,002	791,911
	8,296,288	6,657,126	6,937,889	8,015,525
Enterprise Funds:				
Sharp Park Golf Practice Center	4,048	75,700	75,429	4,319
Auto Parking System	101,093	111,608	130,673	82,028
Parking Assessment	321,291	192,276	208,643	304,924
Sewer	3,585,869	5,616,000	5,565,897	3,635,972
Water	4,185,896	6,850,600	7,968,971	3,067,525
Parking Deck Fund	737,401	281,155	170,294	848,262
	8,935,598	13,127,339	14,119,907	7,943,030

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Budget Summary

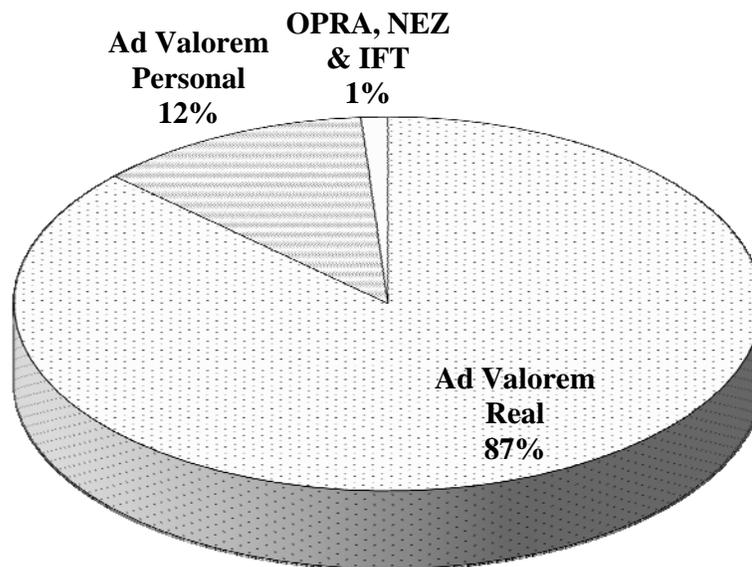
	Projected Beginning Balance	Revenues	Expenditures	Projected Ending Balance
Internal Service Funds:				
Public Works Administration	140,828	668,000	667,550	141,278
Engineering Administration	74,154	340,000	338,770	75,384
Local Site Remediation Revolving	109,377	205,500	300,000	14,877
Motor Pool & Garage	627,914	1,345,972	1,465,135	508,751
Equipment Revolving Fund	0	58,484	58,484	0
Workers' Compensation	1,367,241	375,600	299,450	1,443,391
Prescription Drug	500,089	1,208,300	950,700	757,689
Health Care Insurance Deductible	245,850	437,350	194,300	488,900
	3,065,453	4,639,206	4,274,389	3,430,270
Trust & Agency Funds:				
County & School Tax Collection	0	140,000	140,000	0
Cemetery Perpetual Maintenance	1,583,717	106,000	71,000	1,618,717
Ella W. Sharp Park Endowment	1,117,468	55,000	55,000	1,117,468
Employees Retirement System	35,755,068	2,056,911	2,180,000	35,631,979
Policemen's & Firemen's Pension	6,112,149	1,261,212	1,310,000	6,063,361
Policemen's & Firemen's Pension - Act 345	37,763,464	6,139,716	3,350,000	40,553,180
Public Employee Health Care Fund	271,288	11,000	10,000	272,288
	82,603,154	9,769,839	7,116,000	85,256,993
Special Assessment Funds:				
Special Assessment	(946,224)	641,801	641,801	(946,224)
	(946,224)	641,801	641,801	(946,224)
GRAND TOTAL	\$ 106,994,498	\$ 74,877,922	\$ 74,076,517	\$ 107,795,903

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

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Computation of Tentative 2008 City Tax Base

Ad Valorem Taxable Value :		
Real Property	\$ 688,901,490	
Personal Property	79,361,400	\$ 768,262,890
Less: Renaissance Zone Exemptions (1)		(109,014,403)
Net Ad Valorem Taxable Value:		659,248,487
Obsolete Property Rehabilitation Act - Frozen		\$197,150
Neighborhood Enterprise Zone		\$80,300
Industrial Facilities Tax - New	14,778,062	
	50%	7,389,031
Total Tentative 2008 City Tax Base		\$ 666,914,968

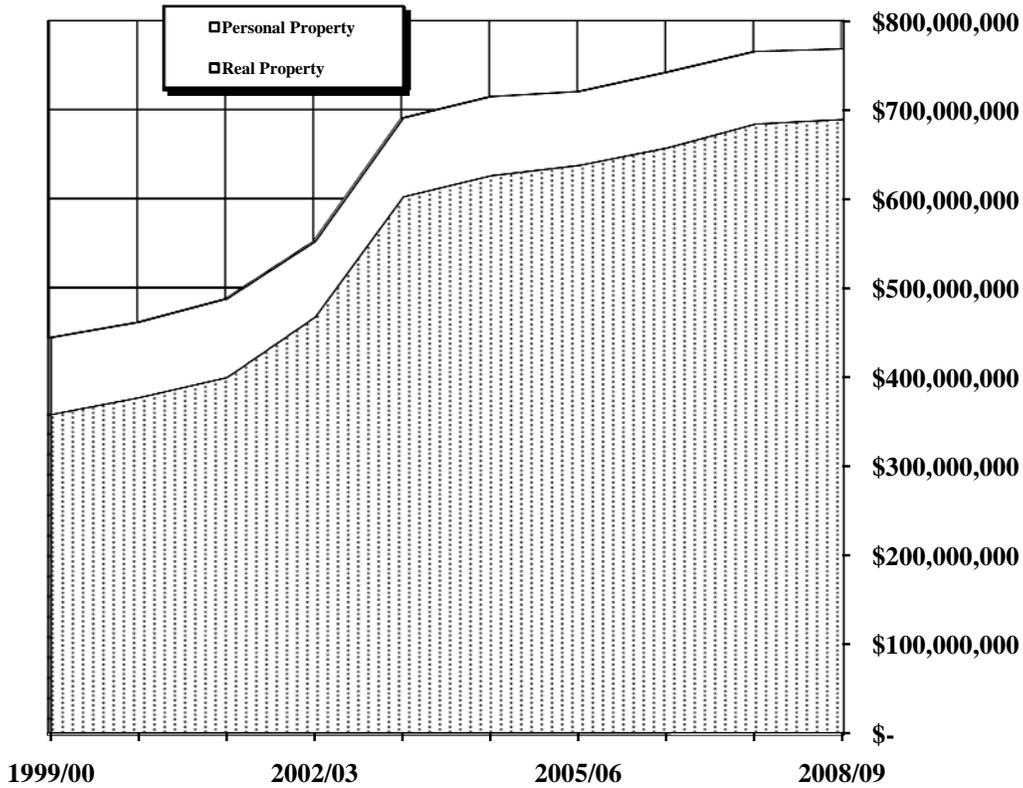
(1) Renaissance Zone Property are exempt from all millages except bonded indebtedness.



City of Jackson
Fiscal Year 2008/09 Adopted Budget
Ad Valorem Taxable Values
Ten Year Trends

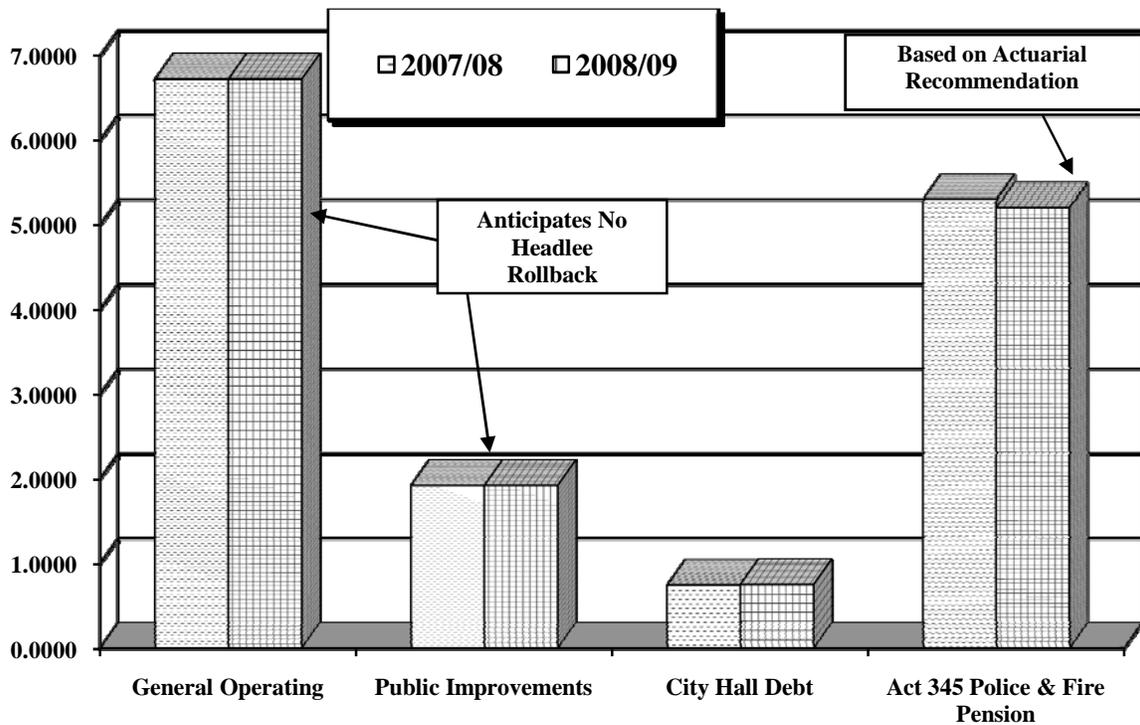
Fiscal Year	Real Property	Personal Property	Total (1)	% Change
1999/00	\$ 357,347,086	\$ 86,495,400	\$ 443,842,486	3.58%
2000/01	376,378,616	84,795,600	461,174,216	3.90%
2001/02	399,000,117	88,494,800	487,494,917	5.71%
2002/03	466,897,355	84,886,500	551,783,855	13.19%
2003/04	601,930,007	88,568,100	690,498,107	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%

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



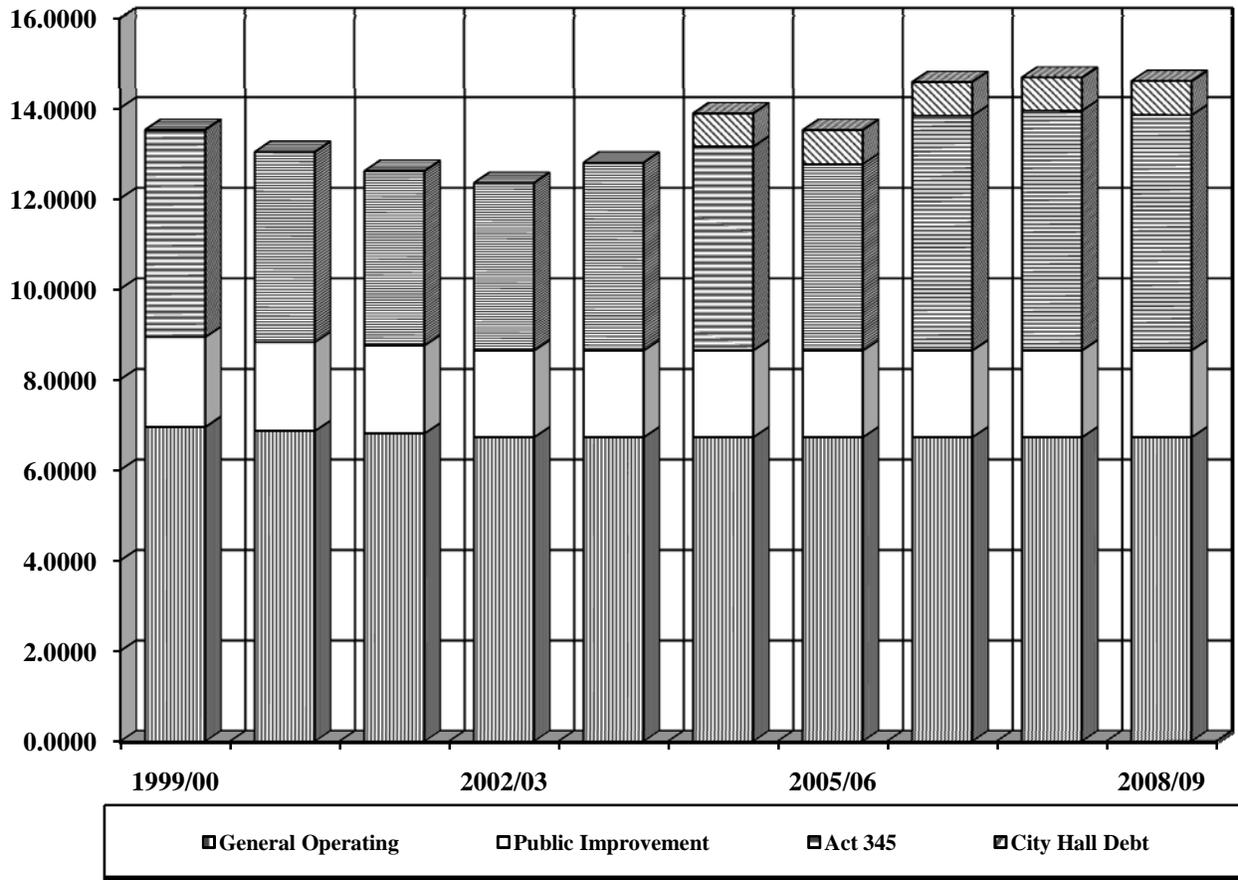
City of Jackson
Fiscal Year 2008/09 Adopted Budget
Comparison of Millage Rates
For Fiscal Year 2008/09 and 2007/08

<u>Purpose of Millage</u>	<u>Millage Rates</u>		<u>Change</u>	
	<u>2008/09</u>	<u>2007/08</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	0.7400	+ 0.0100	1.33%
Act 345 Police & Fire Pension	5.2000	5.3000	- 0.1000	-1.92%
Total City Millage	14.5889	14.6789	- 0.0900	-0.62%



City of Jackson
Fiscal Year 2008/09 Adopted Budget
City Millage Rates
Ten Year Trends

Fiscal Year	General Operating	Public Improvement	Act 345		City Hall Debt	Total
			Police & Fire	Pension		
1999/00	6.9482	1.9852	4.5800	-	-	13.5134
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



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, 2008, through June 30, 2009, 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, 2008 to June 30, 2009, 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 2007/08 budget be amended to those amounts reflected in the 2007/08 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 \$ 768,262,890.

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 and property qualified under the Obsolete Property Rehabilitation Act (O.P.R.A.) in the City of Jackson, which is estimated to be \$ 8,576,031.

General Operating	6.7192 mills
Public Improvements	1.9197 mills
City Hall Debt	.7500 mills
State Act 345 Police and Fire Pension	<u>5.2000 mills</u>
	<u>14.5889 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 27th day of May, 2008.

IN WITNESS WHEREOF, I have hereunto affixed my signature and the Seal of the City of Jackson, Michigan, on this 28th day of May, 2008.



City Clerk

Attachment A
Revenue Summary for Fiscal Year 2008/09

Fund	2004/05 Actual	2005/06 Actual	2006/07 Actual	2007/08 Budget	2007/08 Projected	2008/09 Manager Proposed	2008/09 Council Adopted
101 General Fund:							
Property Taxes	6,543,351	7,027,530	8,194,207	8,388,622	7,851,422	7,718,516	7,718,516
Income Taxes	7,300,012	7,249,113	7,822,180	7,400,000	8,325,000	8,575,000	8,575,000
Licenses And Permits	254,973	231,377	231,486	244,200	235,860	237,850	237,850
Federal Grants	66,905	233,061	211,644	21,397	48,233	11,508	11,508
State Grants	34,015	297,604	26,889	64,048	65,063	105,650	105,650
State Revenue Sharing	5,481,002	5,394,488	5,325,772	5,396,000	5,153,768	5,260,054	5,260,054
Charges For Services	1,349,298	1,228,988	1,279,404	1,275,890	1,337,168	1,330,990	1,330,990
Fines And Forfeits	265,543	252,673	266,512	255,479	279,077	274,500	274,500
Investment Income	105,190	267,083	288,413	340,000	336,000	300,000	300,000
Contributions From Other Funds	207,452	626,667	304,603	364,000	344,462	282,000	282,000
Miscellaneous	1,391,596	1,319,810	123,360	252,701	253,907	491,720	491,720
	22,999,337	24,128,394	24,074,470	24,002,337	24,229,960	24,587,788	24,587,788
202 Major Street:							
Federal & State Grants	2,623,115	1,387,997	2,254,607	2,318,650	1,661,479	2,459,922	2,459,922
State Gas & Weight Tax	1,995,245	1,968,287	1,944,862	2,031,249	1,918,210	1,918,210	1,918,210
State Trunkline Maintenance	200,848	142,557	189,557	218,783	231,816	231,816	231,816
Interest	400	13,405	3,212	6,000	3,000	3,000	3,000
Miscellaneous	187,923	149,248	154,615	144,274	193,123	133,555	133,555
Contributions From Other Funds	1,387,522	399,328	953,991	577,350	772,620	1,248,028	1,248,028
	6,395,053	4,060,822	5,500,844	5,296,306	4,780,248	5,994,531	5,994,531
203 Local Street:							
State Gas & Weight Tax	609,745	601,127	593,862	620,551	586,160	586,160	586,160
Interest	656	2,276	711	1,000	1,000	1,000	1,000
Miscellaneous	0	1,044	3,677	1,800	58,610	1,800	1,800
Contributions From Other Funds	200,811	475,001	1,072,090	820,960	858,106	373,435	373,435
	811,212	1,079,448	1,670,340	1,444,311	1,503,876	962,395	962,395
208 Ella W. Sharp Park Operating:							
Charges For Goods & Services	520,671	551,055	551,599	640,000	613,679	654,000	654,000
Interest	1,904	403	369	1,000	302	1,000	1,000
Contributions From Other Funds	96,508	101,906	143,867	93,720	89,613	95,000	95,000
Miscellaneous	17,360	5,686	5,200	7,500	5,200	8,000	8,000
	636,443	659,050	701,035	742,220	708,794	758,000	758,000
210 Land Acquisition Fund:							
Charges For Services-Sales	100	11,000	23,000	10,000	70,884	10,000	10,000
Interest	190	165	1,118	0	1,500	500	500
Contributions From Other Funds	0	160,000	0	35,000	0	17,500	17,500
	290	171,165	24,118	45,000	72,384	28,000	28,000
211 Housing Initiative Fund:							
Charges For Services-Sales	54,270	13,416	0	100,000	0	50,000	50,000
Miscellaneous-Donations	1,000	0	0	0	0	0	0
Interest	2,370	2,533	510	500	0	0	0
Contributions From Other Funds	70,000	0	0	0	21,000	0	0
	127,640	15,949	510	100,500	21,000	50,000	50,000
245 Public Improvement:							
Property Taxes	1,071,838	1,104,444	1,158,587	1,199,300	1,199,300	1,187,000	1,187,000
Interest	24,098	39,151	65,641	25,000	45,000	40,000	40,000
	1,095,936	1,143,595	1,224,228	1,224,300	1,244,300	1,227,000	1,227,000

Attachment A
Revenue Summary for Fiscal Year 2008/09

Fund	2004/05 Actual	2005/06 Actual	2006/07 Actual	2007/08 Budget	2007/08 Projected	2008/09 Manager Proposed	2008/09 Council Adopted
249 Building Department:							
Licenses & Permits	293,945	303,013	283,946	225,000	212,710	250,000	250,000
Charges For Services-Other	90,719	72,796	80,138	77,000	69,110	72,200	72,200
Interest	2,797	7,621	10,512	10,000	3,445	5,000	5,000
Miscellaneous	15,550	15,267	14,297	12,000	12,125	13,000	13,000
Contributions From Other Funds	175,000	185,000	161,000	207,428	204,151	189,000	189,000
	<u>578,011</u>	<u>583,697</u>	<u>549,893</u>	<u>531,428</u>	<u>501,541</u>	<u>529,200</u>	<u>529,200</u>
257 Budget Stabilization:							
Interest	11,158	57,851	69,115	75,000	65,000	65,000	65,000
Contributions From Other Funds	1,000,000	0	0	0	0	0	0
	<u>1,011,158</u>	<u>57,851</u>	<u>69,115</u>	<u>75,000</u>	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>
265 Drug Law Enforcement:							
Sale of Property	923	23,082	7,229	9,000	18,000	10,800	10,800
Interest	514	327	385	200	542	405	405
Miscellaneous	27,536	47,973	58,282	13,130	36,143	33,700	33,700
	<u>28,973</u>	<u>71,382</u>	<u>65,896</u>	<u>22,330</u>	<u>54,685</u>	<u>44,905</u>	<u>44,905</u>
270 LAWNET Grant:							
Federal Grants	55,404	57,159	65,311	67,200	58,940	9,008	9,008
Interest	37	2	0	0	0	0	0
Contributions From Other Funds	65,123	59,894	65,941	85,025	72,226	26,202	26,202
	<u>120,564</u>	<u>117,055</u>	<u>131,252</u>	<u>152,225</u>	<u>131,166</u>	<u>35,210</u>	<u>35,210</u>
288 Lead Hazard Control Grant:							
Federal Grant	0	0	162,821	0	405,706	1,431,473	1,431,473
Interest & Miscellaneous	0	0	1,074	0	1,112	1,310	1,310
	<u>0</u>	<u>0</u>	<u>163,895</u>	<u>0</u>	<u>406,818</u>	<u>1,432,783</u>	<u>1,432,783</u>
293 Waterfront Redevelopment Grant:							
State Grant	0	14,108	64,245	267,391	21,504	256,294	256,294
Interest & Miscellaneous	0	0	16	0	0	0	0
	<u>0</u>	<u>14,108</u>	<u>64,261</u>	<u>267,391</u>	<u>21,504</u>	<u>256,294</u>	<u>256,294</u>
294 2004 Brownfield Assessment Grant:							
Federal Grants	4,423	139,830	110,105	56,960	145,642	0	0
Interest	0	50	(50)	0	0	0	0
	<u>4,423</u>	<u>139,880</u>	<u>110,055</u>	<u>56,960</u>	<u>145,642</u>	<u>0</u>	<u>0</u>
295 2008 Brownfield Assessment Grant:							
Federal Grants	0	0	0	0	100,000	300,000	300,000
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>100,000</u>	<u>300,000</u>	<u>300,000</u>
296 Recreation Activity:							
Charges For Goods & Services	291,201	275,295	300,264	308,000	308,000	310,000	310,000
Contributions From Other Funds	1,504	2,299	2,002	2,000	2,000	2,000	2,000
	<u>292,705</u>	<u>277,594</u>	<u>302,266</u>	<u>310,000</u>	<u>310,000</u>	<u>312,000</u>	<u>312,000</u>
297 JPS Recreation Millage Program:							
Contribution From JPS	0	227,116	237,495	240,947	248,000	258,000	258,000
Interest	0	47	64	0	0	0	0
Contributions From Other Funds	0	36,196	0	0	0	0	0
	<u>0</u>	<u>263,359</u>	<u>237,559</u>	<u>240,947</u>	<u>248,000</u>	<u>258,000</u>	<u>258,000</u>

Attachment A
Revenue Summary for Fiscal Year 2008/09

Fund	2004/05 Actual	2005/06 Actual	2006/07 Actual	2007/08 Budget	2007/08 Projected	2008/09 Manager Proposed	2008/09 Council Adopted
320 1998 MTF Bond Debt Service:							
Contributions From Other Funds	123,841	123,950	128,718	128,144	128,137	0	0
	<u>123,841</u>	<u>123,950</u>	<u>128,718</u>	<u>128,144</u>	<u>128,137</u>	<u>0</u>	<u>0</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	154,975	152,775	150,575	153,210	153,210	279,005	279,005
	<u>154,975</u>	<u>152,775</u>	<u>150,575</u>	<u>153,210</u>	<u>153,210</u>	<u>279,005</u>	<u>279,005</u>
365 City Hall Debt Service:							
Property Taxes	541,489	553,011	568,889	571,425	573,925	581,500	581,500
Interest	2,167	4,154	8,726	2,200	3,000	2,500	2,500
	<u>543,656</u>	<u>557,165</u>	<u>577,615</u>	<u>573,625</u>	<u>576,925</u>	<u>584,000</u>	<u>584,000</u>
368 Building Authority Debt Service:							
Charges For Goods & Services	219,584	125,964	127,104	127,944	127,944	128,500	128,500
	<u>219,584</u>	<u>125,964</u>	<u>127,104</u>	<u>127,944</u>	<u>127,944</u>	<u>128,500</u>	<u>128,500</u>
395 2001 DDA TIF Debt Service:							
Interest	9,753	0	0	0	0	0	0
Contributions From Other Funds	337,099	805,670	891,945	969,000	969,000	1,051,000	1,051,000
	<u>346,852</u>	<u>805,670</u>	<u>891,945</u>	<u>969,000</u>	<u>969,000</u>	<u>1,051,000</u>	<u>1,051,000</u>
398 2002 BRA TIF Debt Service:							
Interest	5,742	54	0	0	0	0	0
Contributions From Other Funds	71,987	952,860	980,470	1,014,000	526,000	565,000	565,000
	<u>77,729</u>	<u>952,914</u>	<u>980,470</u>	<u>1,014,000</u>	<u>526,000</u>	<u>565,000</u>	<u>565,000</u>
399 2007 BRA TIF Debt Service:							
Bond Proceeds	0	0	0	0	9,810,938	0	0
Contributions From Other Funds	0	0	0	0	458,000	450,000	450,000
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,268,938</u>	<u>450,000</u>	<u>450,000</u>
401 Capital Projects:							
Interest	7	0	344	0	0	0	0
State Grant	0	0	11,300	0	1,200	0	0
Miscellaneous-Donations	11,000	3,430	16,918	6,858	11,097	0	0
Contributions From Other Funds	219,472	303,506	362,622	614,345	736,654	415,075	415,075
	<u>230,479</u>	<u>306,936</u>	<u>391,184</u>	<u>621,203</u>	<u>748,951</u>	<u>415,075</u>	<u>415,075</u>
402 Water Equipment & Replacement:							
Interest & Miscellaneous	23,168	65,084	108,982	60,000	118,422	75,000	75,000
State Grant	0	0	7,159	0	152,462	0	0
Contributions From Other Funds	1,700,000	2,300,000	1,800,000	1,300,000	1,300,000	1,700,000	1,700,000
	<u>1,723,168</u>	<u>2,365,084</u>	<u>1,916,141</u>	<u>1,360,000</u>	<u>1,570,884</u>	<u>1,775,000</u>	<u>1,775,000</u>
404 Sanitary Sewer Maintenance:							
Interest & Miscellaneous	196	92	22	0	0	0	0
Contributions From Other Funds	392,151	382,656	498,935	481,583	468,773	501,025	501,025
	<u>392,347</u>	<u>382,748</u>	<u>498,957</u>	<u>481,583</u>	<u>468,773</u>	<u>501,025</u>	<u>501,025</u>

Attachment A
Revenue Summary for Fiscal Year 2008/09

Fund	2004/05 Actual	2005/06 Actual	2006/07 Actual	2007/08 Budget	2007/08 Projected	2008/09 Manager Proposed	2008/09 Council Adopted
405 Sanitary Sewer Replacement:							
Interest & Miscellaneous	24,439	37,070	58,083	44,000	50,000	50,000	50,000
Contributions From Other Funds	600,000	648,000	648,000	648,000	648,000	648,000	648,000
	<u>624,439</u>	<u>685,070</u>	<u>706,083</u>	<u>692,000</u>	<u>698,000</u>	<u>698,000</u>	698,000
406 Wastewater Equipment Replacement:							
Interest	56,273	121,725	160,718	90,000	160,000	42,000	42,000
Contributions From Other Funds	386,858	422,800	422,800	600,000	600,000	618,000	618,000
	<u>443,131</u>	<u>544,525</u>	<u>583,518</u>	<u>690,000</u>	<u>760,000</u>	<u>660,000</u>	660,000
494 Brownfield Redevelopment Authority:							
Property Taxes	1,334,953	1,354,047	1,317,293	1,377,237	1,401,398	1,435,700	1,435,700
Interest	18,208	62,026	90,277	80,000	95,000	100,000	100,000
	<u>1,353,161</u>	<u>1,416,073</u>	<u>1,407,570</u>	<u>1,457,237</u>	<u>1,496,398</u>	<u>1,535,700</u>	1,535,700
496 Downtown Development Authority Project:							
Property Taxes	869,006	872,740	972,178	917,000	1,014,339	1,034,626	1,034,626
Interest	15,556	44,300	51,171	50,000	45,000	37,700	37,700
Miscellaneous	9,000	9,000	9,000	9,000	9,000	0	0
	<u>893,562</u>	<u>926,040</u>	<u>1,032,349</u>	<u>976,000</u>	<u>1,068,339</u>	<u>1,072,326</u>	1,072,326
583 Ella W. Sharp Park Golf Practice Center:							
Charges For Goods & Services	47,841	51,154	54,208	85,300	59,152	75,700	75,700
Interest & Miscellaneous	136	19	12	0	0	0	0
Contributions From Other Funds	779	147	5,000	0	7,500	0	0
	<u>48,756</u>	<u>51,320</u>	<u>59,220</u>	<u>85,300</u>	<u>66,652</u>	<u>75,700</u>	75,700
585 Auto Parking System:							
Charges For Goods & Services	63,985	70,543	72,230	73,904	73,904	75,581	75,581
Interest & Miscellaneous	1,726	2,294	3,835	2,300	3,585	3,500	3,500
Parking Fines	1,805	1,238	455	1,133	525	525	525
Contributions From Other Funds	28,992	29,717	30,460	31,222	31,222	32,002	32,002
	<u>96,508</u>	<u>103,792</u>	<u>106,980</u>	<u>108,559</u>	<u>109,236</u>	<u>111,608</u>	111,608
586 Parking Assessment:							
Charges For Goods & Services	19,792	25,840	28,626	24,893	29,577	30,625	30,625
Interest & Miscellaneous	5,675	11,433	15,070	8,000	13,148	10,000	10,000
Parking Fines	42,935	30,317	38,787	41,000	39,000	40,000	40,000
Contributions From Other Funds	74,820	77,862	112,666	112,666	111,651	111,651	111,651
	<u>143,222</u>	<u>145,452</u>	<u>195,149</u>	<u>186,559</u>	<u>193,376</u>	<u>192,276</u>	192,276
590 Sewer:							
Charges For Goods & Services	4,595,743	4,550,800	5,451,069	5,276,000	5,112,000	5,435,000	5,435,000
Interest & Rents	57,090	117,134	159,462	100,000	150,000	105,000	105,000
Miscellaneous	303,849	106,791	105,223	66,000	78,000	76,000	76,000
	<u>4,956,682</u>	<u>4,774,725</u>	<u>5,715,754</u>	<u>5,442,000</u>	<u>5,340,000</u>	<u>5,616,000</u>	5,616,000
591 Water:							
Charges For Goods & Services	6,102,419	6,095,758	5,904,840	6,234,900	6,100,718	6,354,000	6,354,000
Interest & Rents	78,574	126,850	189,852	100,000	150,140	150,140	150,140
Contributions From Other Funds	172,743	181,585	201,862	224,443	252,540	213,460	213,460
Miscellaneous	141,067	133,034	134,135	130,000	133,430	133,000	133,000
	<u>6,494,803</u>	<u>6,537,227</u>	<u>6,430,689</u>	<u>6,689,343</u>	<u>6,636,828</u>	<u>6,850,600</u>	6,850,600

Attachment A
Revenue Summary for Fiscal Year 2008/09

Fund	2004/05 Actual	2005/06 Actual	2006/07 Actual	2007/08 Budget	2007/08 Projected	2008/09 Manager Proposed	2008/09 Council Adopted
599 Parking Deck:							
Charges For Goods & Services	250,050	250,000	250,000	250,000	250,000	250,000	250,000
Interest & Miscellaneous	8,355	21,262	31,155	22,000	31,388	31,155	31,155
	<u>258,405</u>	<u>271,262</u>	<u>281,155</u>	<u>272,000</u>	<u>281,388</u>	<u>281,155</u>	<u>281,155</u>
641 Public Works Administration:							
Charges For Goods & Services	602,864	487,967	594,457	672,608	668,142	660,000	660,000
Interest & Miscellaneous	16,619	15,446	12,200	0	8,000	8,000	8,000
	<u>619,483</u>	<u>503,413</u>	<u>606,657</u>	<u>672,608</u>	<u>676,142</u>	<u>668,000</u>	<u>668,000</u>
642 Engineering Administration:							
Charges For Goods & Services	343,997	339,975	376,993	386,266	361,076	340,000	340,000
Interest & Miscellaneous	3,142	4,948	5,435	0	3,167	0	0
	<u>347,139</u>	<u>344,923</u>	<u>382,428</u>	<u>386,266</u>	<u>364,243</u>	<u>340,000</u>	<u>340,000</u>
643 Local Site Remediation Revolving:							
Contributions From Other Funds	0	0	0	0	159,377	205,500	205,500
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>159,377</u>	<u>205,500</u>	<u>205,500</u>
661 Motor Pool And Garage:							
Charges For Goods & Services	1,052,023	1,028,598	1,227,884	1,146,112	1,247,432	1,290,972	1,290,972
Interest & Miscellaneous	79,395	236,096	93,426	41,000	55,000	55,000	55,000
	<u>1,131,418</u>	<u>1,264,694</u>	<u>1,321,310</u>	<u>1,187,112</u>	<u>1,302,432</u>	<u>1,345,972</u>	<u>1,345,972</u>
663 Equipment Revolving:							
Charges For Goods & Services	0	5,714	12,959	70,912	70,912	58,484	58,484
	<u>0</u>	<u>5,714</u>	<u>12,959</u>	<u>70,912</u>	<u>70,912</u>	<u>58,484</u>	<u>58,484</u>
677 Workers Compensation:							
Interest & Miscellaneous	68,764	287,041	189,640	145,000	115,000	105,000	105,000
Contributions From Other Funds	234,115	245,099	250,232	262,575	262,575	270,600	270,600
	<u>302,879</u>	<u>532,140</u>	<u>439,872</u>	<u>407,575</u>	<u>377,575</u>	<u>375,600</u>	<u>375,600</u>
678 Prescription Drug:							
Interest & Miscellaneous	0	0	2,850	6,000	6,000	6,000	6,000
Contributions From Other Funds	0	167,467	1,114,075	1,185,580	1,186,025	1,202,300	1,202,300
	<u>0</u>	<u>167,467</u>	<u>1,116,925</u>	<u>1,191,580</u>	<u>1,192,025</u>	<u>1,208,300</u>	<u>1,208,300</u>
679 Health Care Insurance Deductible:							
Interest & Miscellaneous	0	0	0	0	2,500	4,000	4,000
Contributions From Other Funds	0	0	0	0	433,350	433,350	433,350
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>435,850</u>	<u>437,350</u>	<u>437,350</u>
702 County & School Tax Collection:							
Interest	61,451	122,735	143,753	140,000	151,000	140,000	140,000
	<u>61,451</u>	<u>122,735</u>	<u>143,753</u>	<u>140,000</u>	<u>151,000</u>	<u>140,000</u>	<u>140,000</u>
711 Cemetery Perpetual Maintenance:							
Charges For Goods & Services	34,945	28,820	42,770	35,000	35,000	35,000	35,000
Investment Income	43,815	13,966	85,643	80,000	71,000	71,000	71,000
	<u>78,760</u>	<u>42,786</u>	<u>128,413</u>	<u>115,000</u>	<u>106,000</u>	<u>106,000</u>	<u>106,000</u>
718 Ella W. Sharp Endowment:							
Investment Income	28,636	37,675	56,732	53,720	49,613	55,000	55,000
	<u>28,636</u>	<u>37,675</u>	<u>56,732</u>	<u>53,720</u>	<u>49,613</u>	<u>55,000</u>	<u>55,000</u>

Attachment A
Revenue Summary for Fiscal Year 2008/09

Fund	2004/05 Actual	2005/06 Actual	2006/07 Actual	2007/08 Budget	2007/08 Projected	2008/09 Manager Proposed	2008/09 Council Adopted
731 Employees Retirement System:							
Investment Income	2,201,152	1,992,902	5,040,386	3,350,000	685,000	685,000	685,000
Employee Contributions	364,860	459,850	563,462	580,366	580,366	600,000	600,000
Contributions From Other Funds	486,144	605,771	723,447	745,150	745,150	771,911	771,911
	<u>3,052,156</u>	<u>3,058,523</u>	<u>6,327,295</u>	<u>4,675,516</u>	<u>2,010,516</u>	<u>2,056,911</u>	<u>2,056,911</u>
732 Policemen's & Firemen's Pension:							
Investment Income	221,795	608,989	907,589	870,000	620,000	620,000	620,000
Contributions From General Fund	528,199	806,276	934,667	612,545	612,545	641,212	641,212
	<u>749,994</u>	<u>1,415,265</u>	<u>1,842,256</u>	<u>1,482,545</u>	<u>1,232,545</u>	<u>1,261,212</u>	<u>1,261,212</u>
733 Policemen's & Firemen's Pension-Act 345:							
Investment Income	1,168,313	2,665,513	4,866,598	2,675,000	2,175,000	2,175,000	2,175,000
Employee Contributions	572,448	738,794	739,848	750,000	750,000	773,000	773,000
Contributions From General Fund	2,466,634	2,327,991	3,098,776	3,289,972	3,289,972	3,191,716	3,191,716
	<u>4,207,395</u>	<u>5,732,298</u>	<u>8,705,222</u>	<u>6,714,972</u>	<u>6,214,972</u>	<u>6,139,716</u>	<u>6,139,716</u>
736 Public Employee Health Care:							
Investment Income	92	9,204	11,392	11,000	11,000	11,000	11,000
Contributions From Other Funds	250,000	0	0	0	0	0	0
	<u>250,092</u>	<u>9,204</u>	<u>11,392</u>	<u>11,000</u>	<u>11,000</u>	<u>11,000</u>	<u>11,000</u>
895 Special Assessment:							
Special Assessments	241,602	358,163	306,739	489,691	535,097	641,801	641,801
	<u>241,602</u>	<u>358,163</u>	<u>306,739</u>	<u>489,691</u>	<u>535,097</u>	<u>641,801</u>	<u>641,801</u>

Attachment B
Expense Summary for Fiscal Year 2008/09

	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
General Fund :							
101-101 City Council	70,428	79,904	79,945	83,938	99,688	91,382	91,382
101-103 Charter Review Committee	0	0	0	0	10,000	15,000	15,000
101-137 Admin. Hearings Bureau	5,475	19,509	26,663	30,990	28,292	39,819	39,819
101-172 City Manager	409,199	323,844	346,300	360,942	252,274	255,147	255,147
101-192 City Clerk-Elections	103,062	95,609	120,509	131,439	141,590	168,852	168,852
101-201 Finance	368,852	389,115	405,405	418,208	411,854	426,424	426,424
101-209 City Assessor	361,954	352,085	370,384	403,324	403,234	423,335	423,335
101-210 City Attorney	389,354	451,911	471,813	503,776	518,853	539,623	539,623
101-215 City Clerk	188,952	179,765	185,361	201,012	200,612	208,224	208,224
101-226 Personnel	293,206	333,267	330,103	391,143	395,292	358,602	358,602
101-233 Purchasing	148,035	158,300	156,523	164,560	163,884	169,173	169,173
101-253 City Treasurer	318,084	294,574	301,552	321,624	324,222	341,120	341,120
101-254 City Income Tax Admin.	201,525	226,114	236,093	265,674	268,306	280,016	280,016
101-258 Mgt. Information Services	248,933	267,382	252,210	255,440	335,557	344,284	344,284
101-265 City Hall & Grounds	419,385	321,119	302,367	311,865	319,827	323,258	323,258
101-276 Cemeteries	407,666	436,047	423,573	440,081	454,314	487,796	487,796
101-299 Unallocated	617,463	611,347	886,053	566,216	601,011	497,000	497,000
101-301 Police	7,833,632	8,388,554	8,449,770	8,798,244	8,614,918	8,999,923	8,999,923
101-303 Police Youth Services-JPS	244,575	267,782	250,687	293,806	307,662	314,947	314,947
101-305 NFBP Grant	15,599	36,597	15,005	0	0	0	0
101-308 STEP Grant	36,756	33,580	21,827	0	20,733	0	0
101-311 JCCAE Grant	6,516	13,755	7,898	0	16,216	0	0
101-313 Consortium Training	3,605	32,609	21,422	30,044	46,164	33,754	33,754
101-314 In-Service Training	16,674	15,854	15,274	14,761	15,776	15,450	15,450
101-315 MCOLES Training	8,490	8,850	11,162	49,087	49,087	0	0
101-337 Fire Administration	241,281	249,776	267,764	278,946	277,027	289,679	289,679
101-340 Fire Suppression	4,227,541	4,670,932	4,786,281	4,999,383	4,850,206	5,119,121	5,119,121
101-341 Fire Prevention	18,361	12,491	12,095	13,500	10,279	84,145	84,145
101-343 Fire Training	192,972	177,104	223,118	235,947	236,403	238,985	238,985
101-350 Public Safety - Unallocated	1,127,323	1,377,928	2,143,595	1,821,325	1,373,845	1,345,312	1,345,312
101-401 Planning	113,457	101,859	109,050	109,522	87,948	99,768	99,768
101-426 Office Of Emerg. Measures	37,424	45,638	66,378	61,409	61,031	64,311	64,311
101-441 Tax Property Maintenance	36,507	18,100	24,441	0	10,000	10,000	10,000
101-442 Civic Affairs	84,144	66,642	69,579	70,000	70,246	73,358	73,358
101-445 Drains At Large	67,599	56,155	57,344	73,689	73,759	72,053	72,053
101-446 Storm Drain Construction	7,858	59,556	66,825	97,000	96,462	98,000	98,000
101-447 Ground Maintenance	172,120	141,008	162,148	170,198	181,477	177,108	177,108
101-448 Sidewalk Construction	102,402	223,200	114,145	130,000	129,777	130,000	130,000
101-450 Street Lighting	380,818	831,659	401,863	380,873	406,249	407,231	407,231
101-455 Weed Control	8,727	20,122	18,892	27,615	22,905	23,684	23,684
101-459 Emergency Equipment	2,842	3,573	0	0	0	0	0
101-690 Forestry	551,875	527,095	583,294	557,954	560,954	577,031	577,031
101-692 Parks, Rec. & Grounds Admin.	646,807	673,900	713,699	720,996	725,896	761,911	761,911
101-694 JPS Recreation Programs	133,980	0	0	0	0	0	0
101-697 Parks and Facilities Maint.	499,867	516,136	529,021	513,442	505,174	515,050	515,050
101-698 Lt. Nixon Memorial Park	131,713	135,236	144,000	159,995	156,500	165,932	165,932
101-699 Sharp Park Swimming Pool	96,207	96,321	109,181	126,691	126,992	132,195	132,195
101-803 Historical District	36,025	35,279	15,742	42,817	27,583	38,100	38,100
101-896 Human Relations	3,515	29,873	52,358	61,543	47,616	63,043	63,043
101-999 Contributions to Other Funds	1,641,894	823,915	350,855	317,361	335,639	299,663	299,663
General Fund Total	23,280,679	24,230,971	24,709,567	25,006,380	24,373,334	25,118,809	25,118,809

Attachment B
Expense Summary for Fiscal Year 2008/09

	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Special Revenue Funds :							
202 Major Street	6,049,357	4,170,012	6,045,331	5,447,126	4,789,646	6,154,159	6,154,159
203 Local Street	821,005	978,573	1,797,833	1,741,237	1,588,919	1,065,972	1,065,972
208 Ella W. Sharp Park Operating	634,953	658,444	688,777	733,806	706,032	757,037	757,037
210 Land Acquisition	8,752	148,887	53,226	45,000	50,000	50,000	50,000
211 Housing Initiative	73,801	182,337	29,473	35,020	24,690	47,775	47,775
245 Public Improvement	1,319,066	578,017	1,708,555	1,403,515	1,521,506	1,355,583	1,355,583
249 Building Department	606,115	584,468	549,047	531,426	502,387	528,917	528,917
257 Budget Stabilization	11,158	57,851	69,115	75,000	65,000	65,000	65,000
265 Drug Law Enforcement	70,684	66,776	46,946	32,480	81,995	33,024	33,024
268 Byrne JAG Grant	0	66,896	28,426	32,734	32,734	0	0
270 LAWNET Grant	120,209	117,091	131,251	152,225	131,167	35,210	35,210
288 Lead Hazard Control Grant	0	0	163,895	0	406,818	1,432,783	1,432,783
293 Waterfront Redevelopment Grant	0	14,108	64,245	267,391	21,504	256,310	256,310
294 2004 Brownfield Assessment Grant	4,423	139,829	110,106	57,011	145,642	0	0
295 2008 Brownfield Assessment Grant	0	0	0	0	100,000	300,000	300,000
296 Recreation Activity	289,214	308,689	311,842	309,114	305,147	307,896	307,896
297 JPS Recreation Millage Program	0	239,833	260,874	240,947	248,000	258,000	258,000
Debt Service Funds :							
320 1998 MTF Bond Debt Service	123,841	123,950	128,718	128,144	128,144	0	0
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	154,975	152,775	150,575	153,210	153,210	279,005	279,005
365 City Hall Debt Service	627,956	546,898	569,298	581,174	580,924	601,586	601,586
368 Building Authority Debt Service	219,584	125,964	127,104	127,944	127,944	128,500	128,500
395 2001 DDA TIF Debt Service Fund	746,790	815,790	891,945	968,923	968,923	1,051,513	1,051,513
398 2002 BRA TIF Debt Service Fund	955,720	955,469	980,470	1,014,470	527,623	565,148	565,148
399 2007 BRA TIF Debt Service Fund	0	0	0	0	10,267,269	450,304	450,304
Capital Projects Funds :							
401 Capital Projects	202,598	306,881	386,758	621,203	780,963	415,075	415,075
402 Water Equipment & Replacement	1,622,766	1,622,246	2,015,056	1,791,213	1,871,632	2,239,424	2,239,424
404 Sanitary Sewer Maintenance	392,430	387,360	494,269	481,583	468,773	501,025	501,025
405 Sanitary Sewer Replacement	366,629	750,970	563,218	667,000	497,500	836,500	836,500
406 Wastewater Equipment Replacement	53,868	147,786	345,312	3,315,000	3,118,000	460,000	460,000
494 Brownfield Redevelopment Authority	310,218	1,038,046	1,346,558	1,209,375	1,233,786	1,258,863	1,258,863
496 DDA Project	511,784	1,085,640	1,309,615	1,259,222	1,259,222	1,227,002	1,227,002
Enterprise Funds :							
583 Sharp Park Golf Practice Center	67,223	72,502	68,705	84,789	71,295	83,265	83,265
585 Auto Parking System	113,791	85,925	82,339	109,098	111,673	102,733	102,733
586 Parking Assessment	138,301	118,659	138,288	196,726	249,026	208,643	208,643
590 Sewer	5,478,184	5,797,481	6,169,816	6,766,307	6,793,701	6,620,897	6,620,897
591 Water	6,537,647	7,522,445	6,923,450	7,213,924	7,138,068	8,492,452	8,492,452
599 Parking Garage	386,660	393,303	431,951	462,720	441,298	433,237	433,237
Internal Service Funds :							
641 Public Works Administration	656,208	563,300	551,949	672,608	734,960	667,550	667,550
642 Engineering Administration	368,090	353,644	353,650	380,697	392,594	338,770	338,770
643 Local Site Remediation Revolving	0	0	0	0	50,000	300,000	300,000
661 Motor Pool & Garage	959,443	1,028,933	1,181,488	1,753,145	1,977,532	1,719,056	1,719,056
663 Equipment Revolving	0	5,714	12,959	70,912	70,912	58,484	58,484
677 Workers' Compensation	304,835	587,677	383,540	432,450	434,426	299,450	299,450
678 Prescription Drug	0	154,801	921,860	1,105,120	899,667	950,700	950,700
679 Health Care Insurance Deductible	0	0	0	0	190,000	194,300	194,300

Attachment B
Expense Summary for Fiscal Year 2008/09

		2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
		Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Trust & Agency Funds :								
702	County & School Tax Collection	61,451	122,735	143,753	140,000	151,000	140,000	140,000
711	Cemetery Perpetual Maintenance	63,267	62,743	70,131	80,000	71,000	71,000	71,000
718	Ella W. Sharp Endowment	36,508	34,906	49,155	53,720	49,613	55,000	55,000
731	Employees' Retirement System	1,888,030	2,077,305	1,879,730	2,030,000	2,120,000	2,180,000	2,180,000
732	Policemen's & Firemen's Pension	1,343,856	1,348,535	1,337,169	1,310,000	1,310,000	1,310,000	1,310,000
733	Policemen's & Firemen's Pens.-345	3,285,720	3,151,467	3,859,464	3,350,000	3,350,000	3,350,000	3,350,000
736	Public Employee Health Care	0	0	0	13,400	15,400	10,000	10,000
Special Assessment Funds :								
895	Special Assessment	333,776	308,957	474,942	489,691	535,097	641,801	641,801

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.

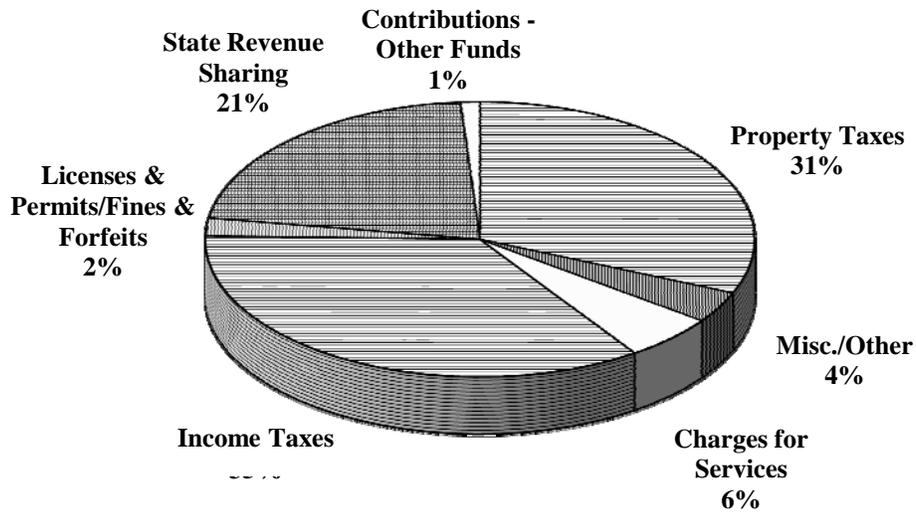
LIST OF DEPARTMENTS WHICH ARE INCLUDED IN THE GENERAL FUND

- | | |
|--------------------------------------|---|
| 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 |

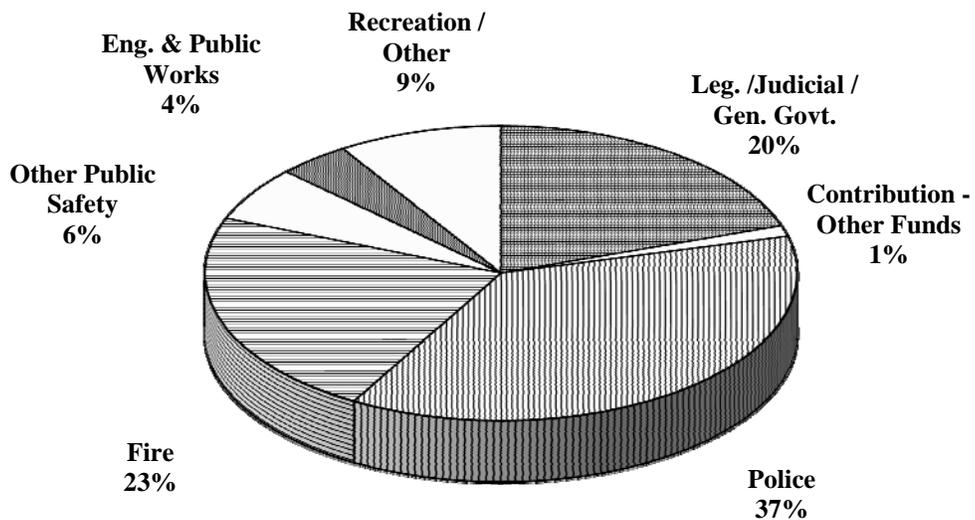
In addition to the above departments, the General Fund also accounts for various grants from time to time.

**City of Jackson
Fiscal Year 2008/09 Adopted Budget
General Fund**

Revenues



Expenditures



City of Jackson
Fiscal Year 2008/09 Adopted Budget
General Fund
Summary of Revenues, Expenditures and Changes in Fund Balances

	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Revenues:							
Property Taxes	6,543,351	7,027,530	8,194,207	8,388,622	7,851,422	7,718,516	7,718,516
Income Taxes	7,300,012	7,249,113	7,822,180	7,400,000	8,325,000	8,575,000	8,575,000
Licenses And Permits	254,973	231,377	231,486	244,200	235,860	237,850	237,850
Federal Grants	66,905	233,061	211,644	21,397	48,233	11,508	11,508
State Grants	34,015	297,604	26,889	64,048	65,063	105,650	105,650
State Revenue Sharing	5,481,002	5,394,488	5,325,772	5,396,000	5,153,768	5,260,054	5,260,054
Charges For Services	1,349,298	1,228,988	1,279,404	1,275,890	1,337,168	1,330,990	1,330,990
Fines And Forfeits	265,543	252,673	266,512	255,479	279,077	274,500	274,500
Investment Income	105,190	267,083	288,413	340,000	336,000	300,000	300,000
Contributions From Other Funds	207,452	626,667	304,603	364,000	344,462	282,000	282,000
Miscellaneous	1,391,596	1,319,810	123,360	252,701	253,907	491,720	491,720
General Fund Revenues	22,999,337	24,128,394	24,074,470	24,002,337	24,229,960	24,587,788	24,587,788
Expenditures:							
Legislative/Judicial	75,903	99,413	106,608	114,928	137,980	146,201	146,201
General Government	4,475,670	4,440,479	4,788,246	4,735,304	4,790,830	4,822,854	4,822,854
Police Department	8,165,847	8,797,581	8,793,045	9,185,942	9,070,556	9,364,074	9,364,074
Fire Department	4,680,155	5,110,303	5,289,258	5,527,776	5,373,915	5,731,930	5,731,930
Other Public Safety	1,278,204	1,525,425	2,319,023	1,992,256	1,522,824	1,509,391	1,509,391
Engineering & Public Works	863,017	1,420,015	915,237	949,375	990,875	991,434	991,434
Recreation & Culture	2,096,474	1,983,967	2,094,937	2,121,895	2,103,099	2,190,219	2,190,219
Health & Welfare	3,515	29,873	52,358	61,543	47,616	63,043	63,043
Contributions to Other Funds	1,641,894	823,915	350,855	317,361	335,639	299,663	299,663
General Fund Expenses	23,280,679	24,230,971	24,709,567	25,006,380	24,373,334	25,118,809	25,118,809
Revenues Over (Under)							
Expenditures	(281,342)	(102,577)	(635,097)	(1,004,043)	(143,374)	(531,021)	(531,021)
Fund Balance - Beginning of Year	3,987,945	3,706,603	3,604,026	2,968,929	2,968,929	2,825,555	2,825,555
Fund Balance - End of Year	3,706,603	3,604,026	2,968,929	1,964,886	2,825,555	2,294,534	2,294,534

City of Jackson
Fiscal Year 2008/09 Adopted Budget
General Fund Revenues
By Department

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
<u>Dept. 000 No Department:</u>							
403 Current Property Taxes	3,726,610	3,841,917	4,162,229	4,176,650	4,176,650	4,134,000	4,134,000
403.345 Property Taxes-Act 345	2,496,327	2,834,210	3,117,843	3,289,972	3,289,972	3,191,716	3,191,716
403.346 Property Taxes-Act 345 - Ren Zones	0	0	566,534	545,000	0	0	0
424 Payments In Lieu Of Taxes	40,365	38,696	34,524	32,000	40,000	40,000	40,000
424.425 PILOTS-Ashton Ridge	2,903	2,554	2,790	3,000	2,800	2,800	2,800
440 Income Taxes-Corp./Individ.	7,300,012	7,249,113	7,822,180	7,400,000	8,325,000	8,575,000	8,575,000
446 Property Taxes-Penalties/Int.	65,938	87,132	78,507	100,000	100,000	100,000	100,000
575 St. Shared Rev. - Sales Tax	5,366,627	5,277,096	5,233,527	5,290,000	5,062,768	5,169,054	5,169,054
576 St. Shared Rev. - Liq. Licenses	30,963	29,583	31,136	31,000	31,000	31,000	31,000
579 St. Shared Rev. - Horse Rac.	83,412	87,809	61,109	75,000	60,000	60,000	60,000
618 Admin.Fee-Tax Collections	211,208	223,021	231,780	242,000	242,000	250,000	250,000
661 Ordinance Fines & Costs	249,800	206,081	197,512	200,000	215,000	200,000	200,000
664 Interest	43,739	144,348	144,660	200,000	185,000	160,000	160,000
698.587 Misc.-Henrietta Twp.-UCA	0	0	0	0	0	366,000	366,000
698.588 Misc.-Rives Twp.-UCA	0	0	0	140,000	140,000	0	0
698.589 Misc.-Parma Twp.-UCA	0	135,000	0	0	0	0	0
698.590 Misc.-Blackman Twp.-UCA	1,250,000	1,000,000	0	0	0	0	0
699.211 Cont.-Housing Initiative Fd.	0	0	0	0	0	21,000	21,000
699.257 Cont.-Budget Stabilization Fd.	11,158	57,851	69,115	75,000	65,000	65,000	65,000
699.702 Cont.-Co. & School T/C Fd.	61,451	122,735	143,753	140,000	151,000	140,000	140,000
699.890 Cont.-1996 S/A Bond Fd.	0	13,710	0	0	0	0	0
	20,940,513	21,350,856	21,897,199	21,939,622	22,086,190	22,505,570	22,505,570
<u>Dept 101 City Council:</u>							
675.000 Donations - Private	109	182	0	0	0	0	0
	109	182	0	0	0	0	0
<u>Dept 137 Admin. Hearings Bureau:</u>							
655.001 Admin. Hearing Fines	4,660	14,630	14,373	14,000	14,300	17,000	17,000
655.002 Admin. Hearing Costs	2,585	24,693	49,833	36,000	45,700	53,000	53,000
655.003 JA-State	120	660	-780	0	0	0	0
	7,365	39,983	63,426	50,000	60,000	70,000	70,000
<u>Dept 192 City Clerk-Elections:</u>							
626 Charges For Goods/Service	11,173	11,948	7,938	15,000	30,000	15,475	15,475
	11,173	11,948	7,938	15,000	30,000	15,475	15,475
<u>Dept 209 City Assessor:</u>							
626 Charges For Goods/Service	11,367	1,812	2,181	1,600	1,600	1,600	1,600
	11,367	1,812	2,181	1,600	1,600	1,600	1,600
<u>Dept 210 City Attorney:</u>							
582.001 Cont. - District Court	12,453	15,630	27,600	20,000	11,600	13,000	13,000
626 Charges For Goods/Service	1,463	20	0	0	0	0	0
699.286 Cont. - CDBG	483	0	0	0	0	0	0
	14,399	15,650	27,600	20,000	11,600	13,000	13,000
<u>Dept 215 City Clerk:</u>							
468 Business Licenses/Permits	27,232	24,105	25,594	30,000	26,000	26,000	26,000
469 Cable TV Franchise Fee	176,532	170,846	179,372	175,000	175,000	177,000	177,000
484 Zoning	11,203	16,415	6,200	13,000	9,000	9,000	9,000
626 Charges For Goods/Service	577	177	1,843	1,000	600	600	600
647 Printed Material	155	38	14	150	150	150	150
668.003 Com. Twr.- Nextel	22,849	21,566	24,183	24,345	24,900	25,075	25,075
	238,548	233,147	237,206	243,495	235,650	237,825	237,825

Continued

City of Jackson
Fiscal Year 2008/09 Adopted Budget
General Fund Revenues
By Department

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
<u>Dept 253 City Treasurer:</u>							
582 Contribution from County	0	19,749	0	0	0	0	0
698 Miscellaneous	951	2,319	4,621	3,000	3,000	3,000	3,000
	951	22,068	4,621	3,000	3,000	3,000	3,000
<u>Dept 258 Management Information Systems:</u>							
626.258 Charges For Goods/Service-GIS	0	0	0	0	80,436	88,716	88,716
	0	0	0	0	80,436	88,716	88,716
<u>Dept 265 City Hall And Grounds:</u>							
668 Rents And Royalties	26,656	20,127	13,361	10,901	11,420	11,420	11,420
698 Miscellaneous	0	-363	0	0	0	0	0
	26,656	19,764	13,361	10,901	11,420	11,420	11,420
<u>Dept 276 Cemeteries:</u>							
539.276 State Grant - Records	0	0	0	0	0	7,420	7,420
607 Charg/Services-Fees	4,651	1,650	4,010	9,350	9,350	9,500	9,500
633 Foundations	14,216	15,175	14,678	17,000	17,000	17,000	17,000
634 Burials	89,040	76,130	89,865	97,500	97,500	105,000	105,000
637 Annual Care	1,065	1,075	730	1,000	1,000	1,000	1,000
673.001 Sale of Land	17,809	13,379	20,984	16,600	16,600	17,960	17,960
698 Miscellaneous	649	960	3,133	500	500	500	500
699.711 Cont.-Cem.Perp.Maint.Fund	55,476	54,984	62,254	72,000	63,000	63,000	63,000
	182,906	163,353	195,654	213,950	204,950	221,380	221,380
<u>Dept 299 Unallocated:</u>							
501.015 Fed.- Michigan Theater	0	0	25,000	0	0	0	0
501.299 Fed. Grt-United Way (FIA)	46,966	75,223	75,787	18,000	21,805	0	0
539.033 St. Grant-Train Depot	10,495	13,511	993	0	0	0	0
540.035 Cool Cities Grant	0	0	100,000	0	0	0	0
582.045 Contrib. County- Airport Landfill	0	0	0	0	10,492	0	0
675.022 Donations - Blue Jeans/Charity	176	-110	0	0	0	0	0
676.296 Admin.Charge-Rec. Act.	12,104	14,821	12,358	16,000	13,000	13,500	13,500
676.535 Admin.Charge-JHC	52,626	38,419	41,336	42,000	42,000	43,000	43,000
676.583 Admin.Charge-Golf Prac. Ctr.	1,305	1,238	688	1,500	700	750	750
676.586 Admin.Charge-Park. Assmt.	13,322	10,940	19,540	14,000	20,000	21,000	21,000
676.590 Admin.Charge-Sewer Fund	271,514	262,927	256,804	280,000	257,000	258,000	258,000
676.591 Admin.Charge-Water Fund	215,793	227,858	227,381	240,000	228,000	230,000	230,000
676.599 Admin.Charge-Park. Deck	4,952	5,509	5,679	6,000	5,800	6,000	6,000
676.642 Admin.Charge-Eng. Admin.Fd.	0	0	22,082	26,000	22,500	23,000	23,000
676.661 Admin.Charge-Motor Pool	25,826	25,386	24,342	26,000	25,000	26,000	26,000
676.677 Admin.Charge-Work. Comp.	7,607	3,273	6,002	5,000	6,000	6,000	6,000
685.677 Insurance Refund-W/Comp.	0	0	0	0	0	0	0
698 Miscellaneous	53,001	104,748	45,577	50,000	50,000	50,000	50,000
	715,687	783,743	863,569	724,500	702,297	677,250	677,250

Continued

City of Jackson
Fiscal Year 2008/09 Adopted Budget
General Fund Revenues
By Department

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
<u>Dept 301 Police Department:</u>							
485 Bicycle	279	194	239	200	260	250	250
501.004 FEMA (Homeland Security)	0	22,310	0	0	0	0	0
501.005 Federal - BVP	1,712	5,397	2,958	3,397	2,713	4,088	4,088
545.000 County Grant	0	0	0	0	5,557	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	2,526	-1,605	-45	50	165	50	50
626.004 Charg/Serv.-Finger Print	0	0	0	0	134	140	140
626.301 Charg/Serv.-Bond Fee	720	0	0	0	0	0	0
638 Officers Extra Duty	33,679	38,063	37,698	38,636	40,221	39,956	39,956
649 Auction	10,334	1,355	8,988	9,000	4,040	8,500	8,500
652 Parking Fines	8,378	6,609	5,574	5,479	4,077	4,500	4,500
694 Other Revenue	10,607	10,834	10,311	10,000	10,350	10,500	10,500
698 Miscellaneous	355	1,091	6,132	1,500	3,048	2,800	2,800
698.001 Miscellaneous - False Alarms	7,250	6,243	5,142	5,500	4,368	4,500	4,500
699.267 Contrib.-LLEBG Fund	0	474	58	0	0	0	0
	87,878	102,703	87,833	83,102	88,233	87,204	87,204
<u>Dept 303 Police Youth Services-JPS:</u>							
674 Cont.-JPS (Youth Services)	85,000	84,971	110,000	110,000	110,000	110,000	110,000
	85,000	84,971	110,000	110,000	110,000	110,000	110,000
<u>Dept 304 Resident Officer Program:</u>							
699.286 Cont.-Contribution-CDBG	32,673	0	0	0	0	0	0
	32,673	0	0	0	0	0	0
<u>Dept 305 NFBP Grant</u>							
<u>Sub. Act. 205 - 2004/05:</u>							
501 Federal Grant (Byrne)	11,699	27,447	0	0	0	0	0
<u>Sub. Act. 206 - 2005/06:</u>							
501.000 Federal Grant (Byrne)	0	0	0	0	7,500	0	0
674 Cont.-JPS	0	0	6,671	0	0	0	0
	11,699	27,447	6,671	0	7,500	0	0
<u>Dept 308 STEP Grant:</u>							
<u>Sub. Act. 204 - 2003/04:</u>							
545 County Grant	1,332	0	0	0	0	0	0
<u>Sub. Act. 205 - 2004/05:</u>							
545 County Grant	26,234	0	0	0	0	0	0
<u>Sub. Act. 206 - 2005/06:</u>							
545 County Grant	0	25,185	0	0	0	0	0
<u>Sub. Act. 207 - 2006/07:</u>							
545 County Grant	0	0	16,370	0	0	0	0
<u>Sub. Act. 208 - 2007/08:</u>							
545 County Grant	0	0	0	0	15,550	0	0
	27,566	25,185	16,370	0	15,550	0	0

Continued

City of Jackson
Fiscal Year 2008/09 Adopted Budget
General Fund Revenues
By Department

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
<u>Dept 311 JCCAE Grant:</u>							
<i>Sub. Act. 205 - 2004/05:</i>							
501 Federal Grant	4,306	8,747	0	0	0	0	0
<i>Sub. Act. 206 - 2005/06:</i>							
501 Federal Grant	0	5,008	3,861	0	0	0	0
<i>Sub. Act. 207 - 2006/07:</i>							
501 Federal Grant	0	0	4,038	0	4,552	0	0
<i>Sub. Act. 208 - 2007/08:</i>							
501 Federal Grant	0	0	0	0	11,663	0	0
	4,306	13,755	7,899	0	16,215	0	0
<u>Dept 313 Consortium Training:</u>							
674.001 Contribution 302	33,900	26,999	43,096	30,044	15,122	18,434	18,434
	33,900	26,999	43,096	30,044	15,122	18,434	18,434
<u>Dept 314 In-Service Training:</u>							
539.000 State Grant	15,030	15,580	15,133	14,761	15,776	15,450	15,450
	15,030	15,580	15,133	14,761	15,776	15,450	15,450
<u>Dept 315 MCOLES Training:</u>							
<i>Sub. Act. 000 - Pr Years:</i>							
539.000 State Grant	8,490	8,850	11,162	0	0	0	0
<i>Sub. Act. 208 - 2007/08:</i>							
539.000 State Grant	0	0	0	49,087	49,087	0	0
	8,490	8,850	11,162	49,087	49,087	0	0
<u>Dept 340 Fire Suppression:</u>							
501.004 FEMA (Homeland Security)	0	75,607	0	0	0	0	0
626 Charges for Services	12,910	9,157	4,366	6,000	6,000	6,000	6,000
626.340 Charg/Serv.-HAZMAT	15,434	0	19,101	0	0	0	0
699.286 Cont.-CDBG Fund	0	101,469	0	0	0	0	0
	28,344	186,233	23,467	6,000	6,000	6,000	6,000
<u>Dept 341 Fire Prevention:</u>							
481 Inspections And Permits	39,150	19,640	18,238	25,000	25,000	25,000	25,000
501.004 FEMA	0	0	0	0	0	0	0
	39,150	19,640	18,238	25,000	25,000	25,000	25,000
<u>Dept 343 Fire Training:</u>							
501.343 Homeland Security	0	13,322	0	0	0	0	0
674.343 Contrib.-Other Fire Depts.	0	0	8,536	0	0	0	0
675.343 Donations - Training	0	0	2,760	0	0	0	0
	0	13,322	11,296	0	0	0	0
<u>Dept 441 Tax Property Maintenance:</u>							
642 Charg/Services-Sales	1,049	1,552	645	1,000	2,569	0	0
	1,049	1,552	645	1,000	2,569	0	0

Continued

City of Jackson
Fiscal Year 2008/09 Adopted Budget
General Fund Revenues
By Department

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
<u>Dept 442 Civic Affairs:</u>							
698 Miscellaneous	1,984	1,801	1,927	0	253	0	0
	<u>1,984</u>	<u>1,801</u>	<u>1,927</u>	<u>0</u>	<u>253</u>	<u>0</u>	<u>0</u>
<u>Dept 446 Storm Drain Construction:</u>							
699.245 Cont.-Public Imp. Fund	7,857	53,855	64,176	97,000	96,462	98,000	98,000
	<u>7,857</u>	<u>53,855</u>	<u>64,176</u>	<u>97,000</u>	<u>96,462</u>	<u>98,000</u>	<u>98,000</u>
<u>Dept 448 Sidewalk Construction:</u>							
539.000 St Grant - Safe Routes to School	0	0	0	0	0	90,000	90,000
648 Sidewalks	11,040	15,212	6,209	10,000	9,777	10,000	10,000
699.245 Cont.-Public Imp. Fund	74,805	89,793	79,000	90,000	90,000	0	0
699.286 Cont.-CDBG Fund	0	80,436	0	0	0	0	0
	<u>85,845</u>	<u>185,441</u>	<u>85,209</u>	<u>100,000</u>	<u>99,777</u>	<u>100,000</u>	<u>100,000</u>
<u>Dept 450 Street Lighting:</u>							
539.000 State Grant (MDOT)	0	259,663	-399	0	0	0	0
674.450 Cont.-CAA Part.Park	0	64,916	0	0	0	0	0
698 Miscellaneous	15,095	4,845	7,400	2,500	2,168	2,500	2,500
699.286 Cont.-CDBG Fund	0	138,095	0	0	0	0	0
	<u>15,095</u>	<u>467,519</u>	<u>7,001</u>	<u>2,500</u>	<u>2,168</u>	<u>2,500</u>	<u>2,500</u>
<u>Dept 455 Weed Control:</u>							
641.001 Weed Control	9,704	23,351	18,872	27,615	22,905	23,684	23,684
	<u>9,704</u>	<u>23,351</u>	<u>18,872</u>	<u>27,615</u>	<u>22,905</u>	<u>23,684</u>	<u>23,684</u>
<u>Dept 690 Forestry:</u>							
539.006 State Grant - Arbor Day	0	0	0	200	200	200	200
642 Charg/Services-Sales	4,765	6,923	5,576	4,500	4,500	4,500	4,500
642.005 Charg/Services-Compost	10,977	14,871	7,219	16,000	16,000	16,000	16,000
698 Miscellaneous	12,830	17,271	13,630	17,500	17,500	17,500	17,500
	<u>28,572</u>	<u>39,065</u>	<u>26,425</u>	<u>38,200</u>	<u>38,200</u>	<u>38,200</u>	<u>38,200</u>
<u>Dept 692 Parks & Rec. Admin.:</u>							
675.038 Donations-MLKCtr.	0	5,500	0	0	0	0	0
675.045 Donations - G.Lamm	1,175	0	0	0	0	0	0
675.048 Donations - Dart Corp.	0	0	5,000	0	0	5,000	5,000
699.286 Cont.-CDBG Fund	25,000	36,000	30,000	25,000	25,000	35,000	35,000
	<u>26,175</u>	<u>41,500</u>	<u>35,000</u>	<u>25,000</u>	<u>25,000</u>	<u>40,000</u>	<u>40,000</u>
<u>Dept 694 JPS Recreation Programs:</u>							
587 Cont.- JPS Recreation	145,000	0	0	0	0	0	0
	<u>145,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Dept 698 Lt. Nixon Memorial Pool:</u>							
651 Charg/Services-Fees	84,986	79,667	93,574	85,000	85,000	90,000	90,000
651.007 Charg/Services-Concess.	30,178	29,424	31,388	28,000	28,000	30,000	30,000
	<u>115,164</u>	<u>109,091</u>	<u>124,962</u>	<u>113,000</u>	<u>113,000</u>	<u>120,000</u>	<u>120,000</u>

Continued

City of Jackson
Fiscal Year 2008/09 Adopted Budget
General Fund Revenues
By Department

<u>Account Description</u>	<u>2004/05</u> <u>Actual</u>	<u>2005/06</u> <u>Actual</u>	<u>2006/07</u> <u>Actual</u>	<u>2007/08</u> <u>Budget</u>	<u>2007/08</u> <u>Projected</u>	<u>2008/09</u> <u>Manager</u> <u>Proposed</u>	<u>2008/09</u> <u>Council</u> <u>Adopted</u>
<u>Dept 699 Sharp Park Swimming Pool:</u>							
651 Charg/Services-Fees	39,150	37,561	45,111	45,000	45,000	46,000	46,000
	<u>39,150</u>	<u>37,561</u>	<u>45,111</u>	<u>45,000</u>	<u>45,000</u>	<u>46,000</u>	<u>46,000</u>
<u>Dept 803 Historical District:</u>							
675.044 Donations-Plaques	10	0	0	0	0	0	0
698 Miscellaneous	60	45	0	0	0	0	0
	<u>70</u>	<u>45</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	0	300	300	0	0
675.896 Donations-MLK Breakfast	0	0	0	5,000	5,000	0	0
675.896 Donations-Challenge Day	0	0	0	0	0	12,000	12,000
698 Miscellaneous	0	160	0	0	0	0	0
699.286 Cont.-CDBG Fund (Youth Council)	0	0	0	5,000	5,000	0	0
	<u>0</u>	<u>160</u>	<u>0</u>	<u>10,300</u>	<u>10,300</u>	<u>12,000</u>	<u>12,000</u>
Total Revenues	<u>22,999,337</u>	<u>24,128,394</u>	<u>24,074,470</u>	<u>24,002,337</u>	<u>24,229,960</u>	<u>24,587,788</u>	<u>24,587,788</u>

City of Jackson
Fiscal Year 2008/09 Adopted Budget
General Fund Expenditures
By Function/Department

Function Department	2004/05 Actual	2005/06 Actual	2006/07 Actual	2007/08 Budget	2007/08 Projected	2008/09 Manager Proposed	2008/09 Council Adopted
<u>Legislative & Judicial:</u>							
101-101 City Council	70,428	79,904	79,945	83,938	99,688	91,382	91,382
101-103 Charter Review Committee	0	0	0	0	10,000	15,000	15,000
101-137 Admin. Hearings Bureau	5,475	19,509	26,663	30,990	28,292	39,819	39,819
	75,903	99,413	106,608	114,928	137,980	146,201	146,201
<u>General Government:</u>							
101-172 City Manager	409,199	323,844	346,300	360,942	252,274	255,147	255,147
101-192 City Clerk-Elections	103,062	95,609	120,509	131,439	141,590	168,852	168,852
101-201 Finance	368,852	389,115	405,405	418,208	411,854	426,424	426,424
101-209 City Assessor	361,954	352,085	370,384	403,324	403,234	423,335	423,335
101-210 City Attorney	389,354	451,911	471,813	503,776	518,853	539,623	539,623
101-215 City Clerk	188,952	179,765	185,361	201,012	200,612	208,224	208,224
101-226 Personnel	293,206	333,267	330,103	391,143	395,292	358,602	358,602
101-233 Purchasing	148,035	158,300	156,523	164,560	163,884	169,173	169,173
101-253 City Treasurer	318,084	294,574	301,552	321,624	324,222	341,120	341,120
101-254 City Income Tax Admin.	201,525	226,114	236,093	265,674	268,306	280,016	280,016
101-258 Mgt. Information Services	248,933	267,382	252,210	255,440	335,557	344,284	344,284
101-265 City Hall & Grounds	419,385	321,119	302,367	311,865	319,827	323,258	323,258
101-276 Cemeteries	407,666	436,047	423,573	440,081	454,314	487,796	487,796
101-299 Unallocated	617,463	611,347	886,053	566,216	601,011	497,000	497,000
	4,475,670	4,440,479	4,788,246	4,735,304	4,790,830	4,822,854	4,822,854
<u>Police Department:</u>							
101-301 Police	7,833,632	8,388,554	8,449,770	8,798,244	8,614,918	8,999,923	8,999,923
101-303 Police Youth Services-JPS	244,575	267,782	250,687	293,806	307,662	314,947	314,947
101-305 NFBP Grant	15,599	36,597	15,005	0	0	0	0
101-308 STEP Grant	36,756	33,580	21,827	0	20,733	0	0
101-311 JCCAE Grant	6,516	13,755	7,898	0	16,216	0	0
101-313 Consortium Training	3,605	32,609	21,422	30,044	46,164	33,754	33,754
101-314 In-Service Training	16,674	15,854	15,274	14,761	15,776	15,450	15,450
101-315 MCOLES Training	8,490	8,850	11,162	49,087	49,087	0	0
	8,165,847	8,797,581	8,793,045	9,185,942	9,070,556	9,364,074	9,364,074
<u>Fire Department:</u>							
101-337 Fire Administration	241,281	249,776	267,764	278,946	277,027	289,679	289,679
101-340 Fire Suppression	4,227,541	4,670,932	4,786,281	4,999,383	4,850,206	5,119,121	5,119,121
101-341 Fire Prevention	18,361	12,491	12,095	13,500	10,279	84,145	84,145
101-343 Fire Training	192,972	177,104	223,118	235,947	236,403	238,985	238,985
	4,680,155	5,110,303	5,289,258	5,527,776	5,373,915	5,731,930	5,731,930
<u>Other Public Safety:</u>							
101-350 Public Safety - Unallocated	1,127,323	1,377,928	2,143,595	1,821,325	1,373,845	1,345,312	1,345,312
101-401 Planning	113,457	101,859	109,050	109,522	87,948	99,768	99,768
101-426 Office Of Emerg. Measures	37,424	45,638	66,378	61,409	61,031	64,311	64,311
	1,278,204	1,525,425	2,319,023	1,992,256	1,522,824	1,509,391	1,509,391

Continued

City of Jackson
Fiscal Year 2008/09 Adopted Budget
General Fund Expenditures
By Function/Department

Function Department	2004/05 Actual	2005/06 Actual	2006/07 Actual	2007/08 Budget	2007/08 Projected	2008/09 Manager Proposed	2008/09 Council Adopted
<u>Engineering & Public Works:</u>							
101-441 Tax Property Maintenance	36,507	18,100	24,441	0	10,000	10,000	10,000
101-442 Civic Affairs	84,144	66,642	69,579	70,000	70,246	73,358	73,358
101-445 Drains At Large	67,599	56,155	57,344	73,689	73,759	72,053	72,053
101-446 Storm Drain Construction	7,858	59,556	66,825	97,000	96,462	98,000	98,000
101-447 Ground Maintenance	172,120	141,008	162,148	170,198	181,477	177,108	177,108
101-448 Sidewalk Construction	102,402	223,200	114,145	130,000	129,777	130,000	130,000
101-450 Street Lighting	380,818	831,659	401,863	380,873	406,249	407,231	407,231
101-455 Weed Control	8,727	20,122	18,892	27,615	22,905	23,684	23,684
101-459 Emergency Equipment	2,842	3,573	0	0	0	0	0
	863,017	1,420,015	915,237	949,375	990,875	991,434	991,434
<u>Recreation & Culture:</u>							
101-690 Forestry	551,875	527,095	583,294	557,954	560,954	577,031	577,031
101-692 Parks, Rec. & Grounds Admin.	646,807	673,900	713,699	720,996	725,896	761,911	761,911
101-694 JPS Recreation Programs	133,980	0	0	0	0	0	0
101-697 Parks and Facilities Maint.	499,867	516,136	529,021	513,442	505,174	515,050	515,050
101-698 Lt. Nixon Memorial Park	131,713	135,236	144,000	159,995	156,500	165,932	165,932
101-699 Sharp Park Swimming Pool	96,207	96,321	109,181	126,691	126,992	132,195	132,195
101-803 Historical District	36,025	35,279	15,742	42,817	27,583	38,100	38,100
	2,096,474	1,983,967	2,094,937	2,121,895	2,103,099	2,190,219	2,190,219
<u>Health & Welfare:</u>							
101-896 Human Relations	3,515	29,873	52,358	61,543	47,616	63,043	63,043
	3,515	29,873	52,358	61,543	47,616	63,043	63,043
<u>Contributions to Other Funds</u>							
101-999 Contributions to Other Funds	1,641,894	823,915	350,855	317,361	335,639	299,663	299,663
Total Expenditures	23,280,679	24,230,971	24,709,567	25,006,380	24,373,334	25,118,809	25,118,809

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 101 City Council

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Personal Services:							
706 Salaries and Wages	53,602	57,639	59,410	60,463	60,463	61,850	61,850
715 Employers FICA	4,101	4,386	4,569	4,625	4,625	4,732	4,732
	<u>57,703</u>	<u>62,025</u>	<u>63,979</u>	<u>65,088</u>	<u>65,088</u>	<u>66,582</u>	66,582
Material and Supplies:							
726 Office Supplies	171	768	574	550	600	600	600
	<u>171</u>	<u>768</u>	<u>574</u>	<u>550</u>	<u>600</u>	<u>600</u>	600
Contractual and Other:							
873 Travel	406	4,139	2,817	3,000	4,000	4,000	4,000
853 Telephone	0	0	0	0	1,700	4,200	4,200
880 Community Promotion	377	1,602	1,012	1,700	2,000	1,700	1,700
900 Printing & Publishing	0	0	208	100	300	300	300
958 Memberships & Dues	11,641	10,866	11,245	12,500	12,500	12,500	12,500
960 Education & Training	130	504	110	1,000	1,000	1,000	1,000
	<u>12,554</u>	<u>17,111</u>	<u>15,392</u>	<u>18,300</u>	<u>21,500</u>	<u>23,700</u>	23,700
Capital Outlay:							
983 Office Equipment	0	0	0	0	12,500	500	500
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,500</u>	<u>500</u>	500
City Council	70,428	79,904	79,945	83,938	99,688	91,382	91,382

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	7		61,850

Note: In accordance with the L.O.C.C recommendations filed 2/13/07:
The Mayor's salary of \$ 12,000 increases to \$ 12,350 annually effective 3/11/08.
The City Council's salary of \$ 8,000 increases to \$ 8,250 annually effective 3/11/08.

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 103 Charter Review Committee

Account Description	2004/05 Actual	2005/06 Actual	2006/07 Actual	2007/08 Budget	2007/08 Projected	2008/09 Manager Proposed	2008/09 Manager Proposed
Personal Services:							
706 Salaries and Wages	0	0	0	0	2,000	3,000	3,000
715 Employers FICA	0	0	0	0	153	230	230
724.001 Workers Compensation	0	0	0	0	5	10	10
	0	0	0	0	2,158	3,240	3,240
Material and Supplies:							
726 Office Supplies	0	0	0	0	500	750	750
	0	0	0	0	500	750	750
Contractual and Other:							
818 Contractual Services	0	0	0	0	2,500	4,000	4,000
880 Community Promotion	0	0	0	0	2,500	4,000	4,000
900 Printing & Publishing	0	0	0	0	2,342	3,010	3,010
	0	0	0	0	7,342	11,010	11,010
Charter Commission	0	0	0	0	10,000	15,000	15,000

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 137 Administrative Hearings Bureau

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
Personal Services:							
706 Salaries and Wages	2,768	16,117	21,944	24,144	22,084	27,350	27,350
707 Wages-Temporary	0	0	0	400	1,000	0	0
715 Employers FICA	190	1,198	1,657	1,846	1,766	2,093	2,093
724 Unemployment	47	375	455	717	440	513	513
724.001 Workers Compensation	3	22	30	33	32	38	38
	<u>3,008</u>	<u>17,712</u>	<u>24,086</u>	<u>27,140</u>	<u>25,322</u>	<u>29,994</u>	<u>29,994</u>
Material and Supplies:							
726 Office Supplies	2,343	1,405	979	1,100	1,000	1,100	1,100
737 Publications	0	0	0	200	0	200	200
	<u>2,343</u>	<u>1,405</u>	<u>979</u>	<u>1,300</u>	<u>1,000</u>	<u>1,300</u>	<u>1,300</u>
Contractual and Other:							
818 Contractual Services	124	336	1,318	1,500	1,570	7,500	7,500
853 Telephone	0	56	280	350	300	325	325
873 Travel	0	0	0	150	0	150	150
900 Printing & Publishing	0	0	0	300	100	300	300
960 Education & Training	0	0	0	250	0	250	250
	<u>124</u>	<u>392</u>	<u>1,598</u>	<u>2,550</u>	<u>1,970</u>	<u>8,525</u>	<u>8,525</u>
Capital Outlay:							
983 Office 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>
Administrative Hearings Bureau	5,475	19,509	26,663	30,990	28,292	39,819	39,819

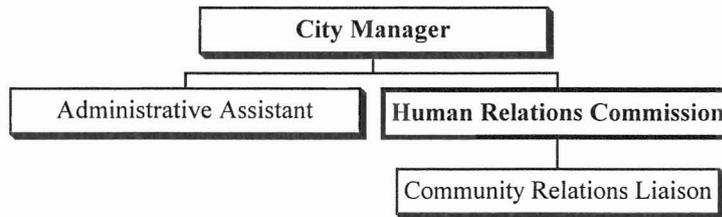
Personnel Schedule

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		18,000
PT	Administrative Assistant		1	9,350
	Activity Total	2	1	27,350

City of Jackson
Fiscal Year 2008/09 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		53,273
MGR	City Manager	1		120,663
Activity Total		2		173,936

City of Jackson
City Manager
Activity Personnel Chart



City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 172 City Manager

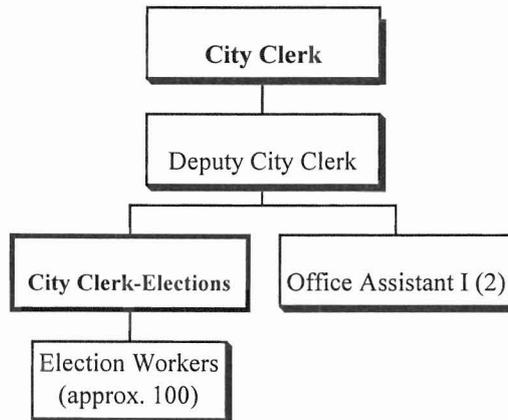
Account Description	2004/05 Actual	2005/06 Actual	2006/07 Actual	2007/08 Budget	2007/08 Projected	2008/09 Manager Proposed	2008/09 Council Adopted
Personal Services:							
702 Termination Pay	33,631	0	0	0	1,037	0	0
706 Salaries and Wages	256,333	222,728	244,164	252,020	170,224	173,936	173,936
707 Wages-Temporary	386	326	327	400	1,300	1,400	1,400
709 Overtime	0	0	0	0	72	0	0
715 Employers FICA	19,788	15,777	17,579	18,085	13,022	12,184	12,184
719 Health Insurance	36,798	35,933	30,932	31,291	14,661	11,625	11,625
719.678 RX Drug Insurance	0	1,241	9,214	10,134	5,410	4,755	4,755
719.679 Health Insurance Deductible	0	0	0	0	4,433	4,059	4,059
722 Pension-General	3,821	4,944	7,130	7,389	3,719	3,230	3,230
722.001 Retiremt-City Mgr.	9,450	13,177	13,550	14,058	13,992	14,412	14,412
724 Unemployment	810	879	512	511	511	342	342
724.001 Workers Compensation	415	316	348	358	260	244	244
725 Other Fringe Benefits	2,530	1,567	1,741	3,896	1,233	2,410	2,410
	363,962	296,888	325,497	338,142	229,874	228,597	228,597
Material and Supplies:							
726 Office Supplies	3,228	4,477	3,082	4,000	3,750	4,000	4,000
737 Publications	432	569	0	250	250	250	250
	3,660	5,046	3,082	4,250	4,000	4,250	4,250
Contractual and Other:							
818 Contractual Services	21,613	3,681	0	1,100	1,000	1,100	1,100
853 Telephone	3,939	2,434	2,375	2,500	2,500	2,500	2,500
861 Auto Allowance	4,800	4,800	4,800	4,800	4,800	4,800	4,800
873 Travel	2,581	5,801	3,765	3,300	3,300	3,800	3,800
880 Community Promotion	59	350	395	500	550	600	600
900 Printing & Publishing	70	0	497	200	700	800	800
904 Annual Budget	4,561	2,010	2,550	2,750	2,750	3,000	3,000
934 Office Equipment Maintenance	317	447	898	700	500	700	700
958 Memberships & Dues	1,795	2,387	2,441	2,500	2,300	2,300	2,300
960 Education & Training	719	0	0	200	0	200	200
	40,454	21,910	17,721	18,550	18,400	19,800	19,800
Capital Outlay:							
983 Office Equipment	1,123	0	0	0	0	2,500	2,500
	1,123	0	0	0	0	2,500	2,500
City Manager	409,199	323,844	346,300	360,942	252,274	255,147	255,147

City of Jackson
Fiscal Year 2008/09 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		*	47,690
				47,690
Add: Allocation From City Clerk 101-215: Permanent				50,059
Allocation From City Hall & Grounds 101-265: Maint. Crew Leader				8,204
Activity Total				105,953

* Includes Approximately 100 Positions On A Temporary Basis.

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



City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

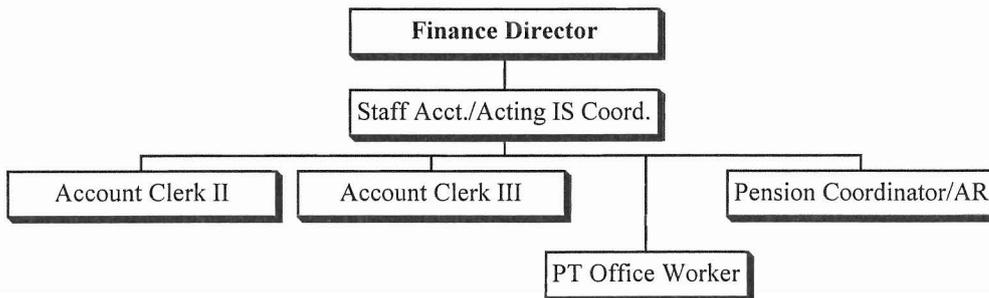
Fund 101 General Fund
Dept 192 City Clerk-Elections

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
Personal Services:							
702 Termination Pay	0	189	0	0	0	0	0
706 Salaries and Wages	32,449	43,981	49,663	54,717	54,717	58,263	58,263
707 Wages-Temporary	34,686	20,028	28,929	36,000	40,000	47,690	47,690
709 Overtime	4,995	3,497	4,093	4,000	7,200	5,000	5,000
715 Employers FICA	3,129	3,805	4,218	3,254	4,600	3,831	3,831
719 Health Insurance	7,320	4,517	3,719	3,616	3,616	3,150	3,150
719.678 RX Drug Insurance	0	142	910	777	1,200	778	778
719.679 Health Insurance Deductible	0	0	0	0	400	413	413
722 Pension-General	1,301	2,075	2,954	2,618	2,800	3,004	3,004
724 Unemployment	734	668	827	1,000	1,000	1,000	1,000
724.001 Workers Compensation	201	202	274	500	500	500	500
725 Other Fringe Benefits	473	513	624	907	907	923	923
	85,288	79,617	96,211	107,389	116,940	124,552	124,552
Material and Supplies:							
726 Office Supplies	12,203	13,114	6,243	9,000	9,000	9,500	9,500
	12,203	13,114	6,243	9,000	9,000	9,500	9,500
Contractual and Other:							
818 Contractual Services	0	0	9,719	10,000	10,000	13,500	13,500
853 Telephone	154	47	948	750	750	750	750
873 Travel	506	268	252	500	500	750	750
900 Printing & Publishing	742	1,213	1,080	2,000	2,000	2,000	2,000
933 Equipment Maintenance	2,369	0	0	0	0	4,000	4,000
942 Building Rental/Lease	1,800	1,350	1,800	1,800	2,400	1,800	1,800
946 Office Equipment Rental	0	0	0	0	0	0	0
	5,571	2,878	13,799	15,050	15,650	22,800	22,800
Capital Outlay:							
983 Office Equipment	0	0	4,256	0	0	12,000	12,000
	0	0	4,256	0	0	12,000	12,000
City Clerk-Elections	103,062	95,609	120,509	131,439	141,590	168,852	168,852

City of Jackson
Fiscal Year 2008/09 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		75,695
019	Finance Director	1		97,489
305	Account Clerk II	1		41,912
306	Account Clerk III	1		44,170
307	Pension Coordinator/AR	1		46,784
PT	Part Time Office Worker		1	1,500
Activity Total		5	1	307,550
Less: Allocation of Acct./Acting IS Coord.				
to 101-258 MIS (Acting pay - 11.5%)				-8,705
				298,845

City of Jackson
Finance
Activity Personnel
Chart



City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

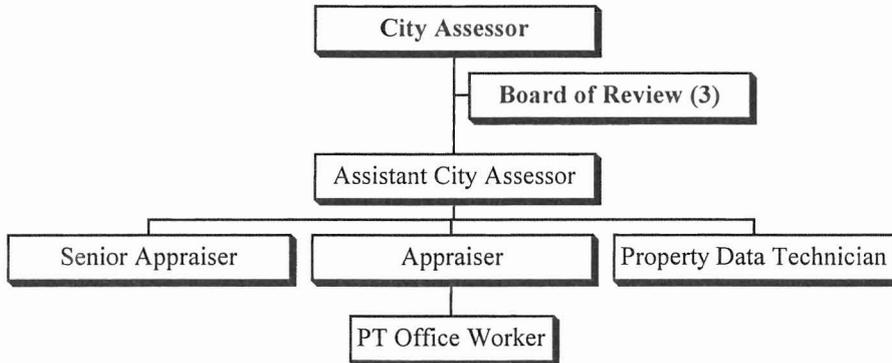
Fund 101 General Fund
Dept 201 Finance

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
Personal Services:							
706 Salaries and Wages	260,022	275,518	281,432	288,687	292,680	297,345	297,345
707 Wages-Temporary	1,441	2,278	1,341	1,500	569	1,500	1,500
715 Employers FICA	19,896	20,789	21,230	22,200	22,097	22,862	22,862
719 Health Insurance	49,718	52,558	50,367	50,295	42,052	43,312	43,312
719.678 RX Drug Insurance	0	1,629	12,986	14,199	10,576	11,229	11,229
719.679 Health Insurance Deductible	0	0	0	0	3,613	3,845	3,845
722 Pension-General	9,200	12,334	15,466	15,878	16,014	17,841	17,841
724 Unemployment	869	1,219	743	737	866	864	864
724.001 Workers Compensation	366	387	396	407	409	418	418
725 Other Fringe Benefits	3,182	3,073	2,584	4,755	1,668	4,808	4,808
	344,694	369,785	386,545	398,658	390,544	404,024	404,024
Material and Supplies:							
726 Office Supplies	14,812	15,177	14,730	15,000	15,000	16,000	16,000
737 Publications	343	314	446	500	650	500	500
	15,155	15,491	15,176	15,500	15,650	16,500	16,500
Contractual and Other:							
818 Contractual Services	3,618	0	0	0	1,000	1,000	1,000
853 Telephone	4,477	2,505	2,674	2,500	3,000	3,150	3,150
873 Travel	8	189	0	150	250	250	250
934 Office Equipment Maintenance	0	0	0	0	0	0	0
958 Memberships & Dues	935	1,145	840	1,150	1,160	1,250	1,250
960 Education & Training	-35	0	170	250	250	250	250
	9,003	3,839	3,684	4,050	5,660	5,900	5,900
Finance	368,852	389,115	405,405	418,208	411,854	426,424	426,424

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: City Assessor</i>				
<i>Fund-Activity: 101-209</i>				
008	Appraiser	1		40,703
010	Senior Appraiser	1		59,156
012	Assistant City Assessor	1		66,943
307	Property Data Technician	1		46,481
ASSR	City Assessor	1		87,744
PT	Part Time Office Worker		1	1,500
PT	Board of Review		3	2,025
Activity Total		5	4	304,552

City of Jackson
City Assessor
Activity Personnel Chart



City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

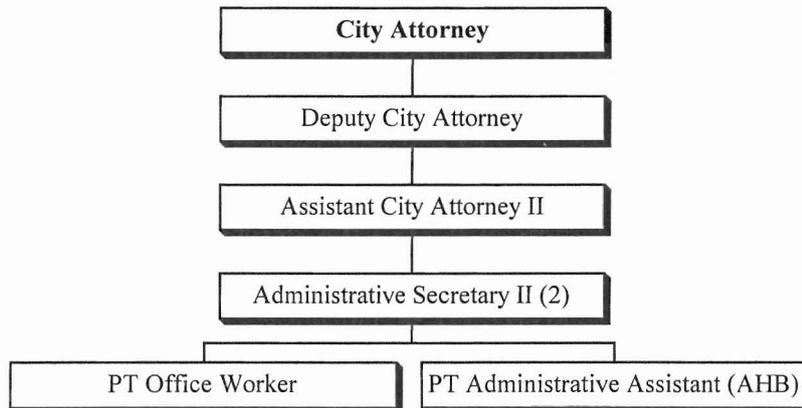
Fund 101 General Fund
Dept 209 City Assessor

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
Personal Services:							
706 Salaries and Wages	265,211	235,256	260,971	288,295	288,295	301,027	301,027
707 Wages-Temporary	1,350	22,220	9,270	3,075	3,075	3,525	3,525
709 Overtime	135	1,417	606	500	500	500	500
715 Employers FICA	20,242	19,111	20,556	22,290	22,290	23,336	23,336
719 Health Insurance	39,222	33,376	30,602	33,975	33,975	33,865	33,865
719.678 RX Drug Insurance	0	882	7,785	10,472	10,472	8,822	8,822
719.679 Health Insurance Deductible	0	0	0	0	0	3,091	3,091
722 Pension-General	9,294	10,641	14,283	15,857	15,857	18,062	18,062
724 Unemployment	885	1,243	767	730	730	855	855
724.001 Workers Compensation	1,281	1,293	1,503	1,745	1,745	1,828	1,828
725 Other Fringe Benefits	1,277	2,275	1,563	3,150	3,150	4,461	4,461
	338,897	327,714	347,906	380,089	380,089	399,372	399,372
Material and Supplies:							
726 Office Supplies	2,644	3,786	4,180	1,850	2,500	2,500	2,500
726.001 Data Processing Supplies	8,087	9,470	10,556	11,500	11,000	10,175	10,175
737 Publications	980	1,070	1,070	1,115	1,115	1,045	1,045
751 Gasoline	148	279	200	330	330	458	458
	11,859	14,605	16,006	14,795	14,945	14,178	14,178
Contractual and Other:							
853 Telephone	3,737	2,420	1,934	2,400	1,700	2,000	2,000
873 Travel	1,236	1,670	1,447	2,100	2,100	2,100	2,100
934 Office Equipment Maintenance	2,086	2,078	1,687	1,500	1,500	1,400	1,400
939 Vehicle Maintenance	18	90	4	75	250	100	100
946 Office Equipment Rental	0	0	0	0	0	0	0
958 Memberships & Dues	465	475	400	540	650	560	560
960 Education & Training	1,518	1,226	1,000	1,225	1,400	1,225	1,225
	9,060	7,959	6,472	7,840	7,600	7,385	7,385
Capital Outlay:							
983 Office Equipment	2,138	1,807	0	600	600	2,400	2,400
985 Vehicles	0	0	0	0	0	0	0
	2,138	1,807	0	600	600	2,400	2,400
City Assessor	361,954	352,085	370,384	403,324	403,234	423,335	423,335

**City of Jackson
Fiscal Year 2008/09 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		91,686
015	Assistant City Attorney II	1		79,786
016	Deputy City Attorney	1		83,869
ATRY	City Attorney	1		101,165
PT	Part Time Administrative Assistant (AHB)		1	10,000
PT	Part Time Office Worker		1	2,500
Activity Total		5	2	369,006

**City of Jackson
City Attorney
Activity Personnel Chart**



City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

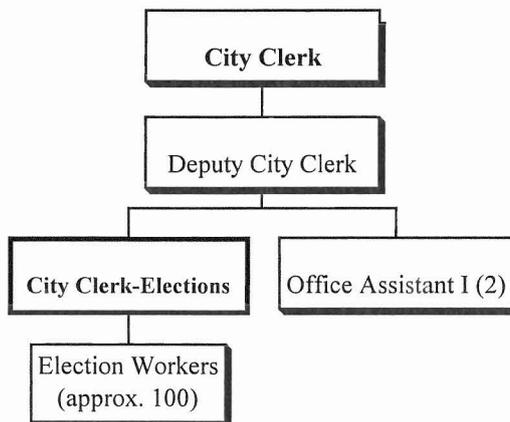
Fund 101 General Fund
Dept 210 City Attorney

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
Personal Services:							
702 Termination Pay	3,836	0	0	0	0	0	0
706 Salaries and Wages	274,462	310,470	330,147	343,544	343,544	356,506	356,506
707 Wages-Temporary	4,130	0	161	2,500	6,500	12,500	12,500
715 Employers FICA	21,742	23,805	25,153	26,281	26,779	28,229	28,229
719 Health Insurance	33,655	49,499	47,172	46,009	46,009	38,099	38,099
719.678 RX Drug Insurance	0	1,713	12,611	13,870	13,870	13,877	13,877
719.679 Health Insurance Deductible	0	0	0	0	0	12,909	12,909
722 Pension-General	9,571	13,821	18,118	18,895	18,895	21,391	21,391
724 Unemployment	1,043	1,262	773	730	800	1,026	1,026
724.001 Workers Compensation	395	442	470	481	490	520	520
725 Other Fringe Benefits	2,930	4,664	3,409	5,466	5,466	5,566	5,566
	351,764	405,676	438,014	457,776	462,353	490,623	490,623
Material and Supplies:							
726 Office Supplies	6,086	4,321	3,626	6,000	6,000	6,000	6,000
737 Publications	11,014	10,902	11,524	11,000	11,000	12,000	12,000
	17,100	15,223	15,150	17,000	17,000	18,000	18,000
Contractual and Other:							
818 Contractual Services	6,742	18,134	7,115	15,000	25,000	15,000	15,000
826 Legal Fees	1,580	1,542	472	1,000	1,000	1,000	1,000
827 Witness Fees	170	106	98	500	500	500	500
853 Telephone	3,694	2,508	2,398	2,600	2,600	2,600	2,600
861 Auto Allowance	4,800	4,800	4,800	4,800	4,800	4,800	4,800
873 Travel	43	217	101	500	1,000	1,000	1,000
934 Office Equipment Maintenance	492	275	404	500	500	1,000	1,000
958 Memberships & Dues	2,696	2,707	2,968	3,100	3,100	3,600	3,600
960 Education & Training	273	723	293	1,000	1,000	1,500	1,500
	20,490	31,012	18,649	29,000	39,500	31,000	31,000
City Attorney	389,354	451,911	471,813	503,776	518,853	539,623	539,623

City of Jackson
Fiscal Year 2008/09 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		62,854
303	Office Assistant I	2		64,290
CLRK	City Clerk	1		81,629
		4		208,773
Less: Allocation To City Clerk-Elections 101-192: Permanent				-50,059
Allocation To Parking Assessment 586-586: Permanent				-9,961
Activity Total				148,753

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



City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

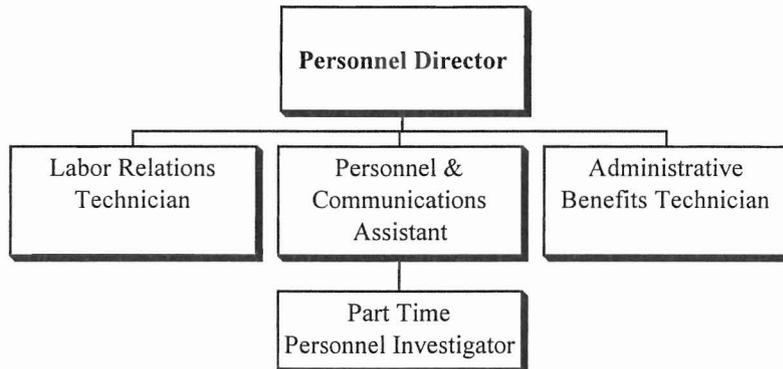
Fund 101 General Fund
Dept 215 City Clerk

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
Personal Services:							
702 Termination Pay	0	316	0	0	0	0	0
706 Salaries and Wages	132,499	125,525	137,409	141,983	141,983	148,753	148,753
707 Wages-Temporary	0	2,737	0	0	0	0	0
709 Overtime	1,319	468	866	800	400	0	0
715 Employers FICA	10,205	9,812	10,478	10,862	10,862	11,379	11,379
719 Health Insurance	15,518	7,269	1,950	7,580	7,130	7,520	7,520
719.678 RX Drug Insurance	0	166	1,188	1,306	1,306	1,307	1,307
719.679 Health Insurance Deductible	0	0	0	0	450	548	548
722 Pension-General	4,682	5,586	7,602	7,810	7,810	8,926	8,926
724 Unemployment	488	718	394	394	394	461	461
724.001 Workers Compensation	185	181	193	199	199	208	208
725 Other Fringe Benefits	2,050	1,713	1,819	2,578	2,578	2,622	2,622
	166,946	154,491	161,899	173,512	173,112	181,724	181,724
Material and Supplies:							
726 Office Supplies	4,824	7,446	4,071	7,500	7,500	6,500	6,500
737 Publications	370	456	465	400	400	400	400
	5,194	7,902	4,536	7,900	7,900	6,900	6,900
Contractual and Other:							
818 Contractual Services	3,246	2,539	4,156	6,000	6,000	6,000	6,000
853 Telephone	2,692	1,582	1,463	1,600	1,600	1,600	1,600
873 Travel	410	212	494	500	500	500	500
900 Printing & Publishing	6,506	9,730	7,564	7,000	7,000	7,000	7,000
934 Office Equipment Maintenance	506	330	367	600	600	600	600
946 Office Equipment Rental	0	0	0	0	0	0	0
958 Memberships & Dues	311	301	266	400	400	400	400
960 Education & Training	1,543	882	368	1,500	1,500	1,500	1,500
	15,214	15,576	14,678	17,600	17,600	17,600	17,600
Capital Outlay:							
983 Office Equipment	1,598	1,796	4,248	2,000	2,000	2,000	2,000
	1,598	1,796	4,248	2,000	2,000	2,000	2,000
City Clerk	188,952	179,765	185,361	201,012	200,612	208,224	208,224

City of Jackson
Fiscal Year 2008/09 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		41,975
006	Admin. Benefits Technician	1		48,649
006	Labor Relations Technician	1		48,649
016	Personnel Director	1		87,954
PT	Part-Time Personnel Investigator		1	800
Activity Total		4	1	228,027

City of Jackson
Personnel
Activity Personnel Chart



City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

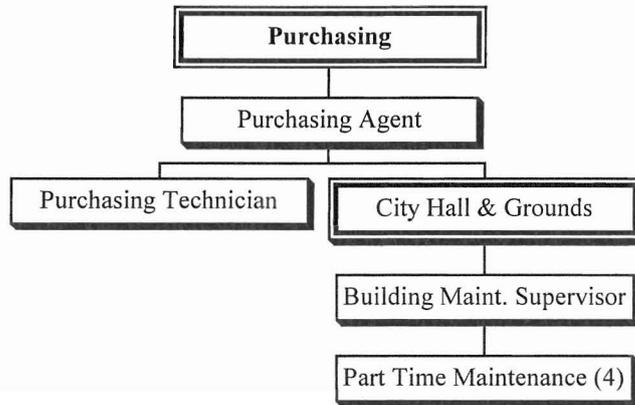
Fund 101 General Fund
Dept 226 Personnel

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
Personal Services:							
702 Termination Pay	0	0	0	0	8,992	0	0
706 Salaries and Wages	188,803	202,374	211,139	219,261	216,908	227,227	227,227
707 Wages-Temporary	5,015	16	0	800	50	800	800
709 Overtime	412	2,208	2,416	800	2,000	2,000	2,000
715 Employers FICA	14,554	15,303	16,051	16,833	16,833	17,597	17,597
719 Health Insurance	40,806	48,593	42,472	39,644	39,644	35,736	35,736
719.678 RX Drug Insurance	0	1,387	9,746	10,721	10,721	9,140	9,140
719.679 Health Insurance Deductible	0	0	0	0	0	1,374	1,374
722 Pension-General	6,578	9,161	11,727	12,060	12,040	13,754	13,754
724 Unemployment	784	954	583	584	584	684	684
724.001 Workers Compensation	270	284	297	308	308	322	322
725 Other Fringe Benefits	1,986	1,794	1,144	4,032	4,032	4,085	4,085
	259,208	282,074	295,575	305,043	312,112	312,719	312,719
Material and Supplies:							
726 Office Supplies	5,740	7,074	5,200	8,000	7,000	7,000	7,000
737 Publications	4,084	4,141	5,184	5,500	5,500	5,800	5,800
755 Safety Supplies	727	1,344	1,174	1,500	1,900	1,500	1,500
	10,551	12,559	11,558	15,000	14,400	14,300	14,300
Contractual and Other:							
818 Contractual Services	2,372	16,386	0	45,000	45,000	5,000	5,000
853 Telephone	3,979	2,624	1,986	2,100	2,100	2,163	2,163
873 Travel	157	781	738	700	700	700	700
900 Printing & Publishing	1,586	1,974	654	1,200	1,200	1,500	1,500
934 Office Equipment Maintenance	321	88	0	300	300	300	300
946 Office Equipment Rental	984	2,111	1,935	2,000	2,000	2,000	2,000
958 Memberships & Dues	894	1,359	1,375	1,400	1,480	1,550	1,550
960 Education & Training	225	1,354	1,666	2,000	1,800	2,000	2,000
960.001 Training-City Wide	8,976	9,412	8,182	10,000	10,500	10,670	10,670
960.002 Training-New Recruitment	0	0	242	400	200	200	200
960.003 Training-MAPE Reimb.	1,322	874	4,820	3,000	3,000	3,000	3,000
960.004 City Wide Wellness Programs	2,631	1,671	1,372	3,000	500	2,500	2,500
	23,447	38,634	22,970	71,100	68,780	31,583	31,583
Personnel	293,206	333,267	330,103	391,143	395,292	358,602	358,602

City of Jackson
Fiscal Year 2008/09 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		48,649
012	Purchasing Agent	1		66,942
Activity Total		2		115,591

City of Jackson
Purchasing/City Hall & Grounds
Activity Personnel Chart



City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

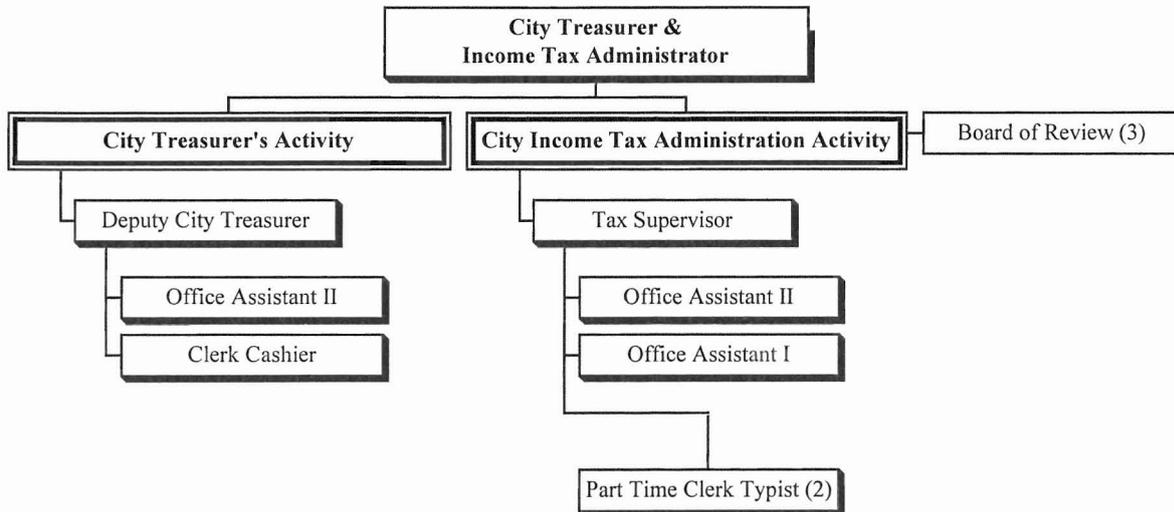
Fund 101 General Fund
Dept 233 Purchasing

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
Personal Services:							
702 Termination Pay	0	0	0	0	0	0	0
706 Salaries and Wages	102,839	105,781	108,875	112,226	112,300	115,591	115,591
707 Wages-Temporary	1,742	1,053	628	0	700	0	0
709 Overtime	0	0	0	0	0	0	0
715 Employers FICA	7,931	7,980	8,292	8,585	8,585	8,843	8,843
719 Health Insurance	21,880	24,639	21,281	18,899	18,899	20,046	20,046
719.678 RX Drug Insurance	0	625	4,268	4,695	4,695	4,697	4,697
719.679 Health Insurance Deductible	0	0	0	0	0	0	0
722 Pension-General	3,583	4,737	5,981	6,172	6,172	6,936	6,936
724 Unemployment	347	482	323	292	292	342	342
724.001 Workers Compensation	148	148	154	157	157	162	162
725 Other Fringe Benefits	47	249	-226	2,034	2,034	2,056	2,056
	138,517	145,694	149,576	153,060	153,834	158,673	158,673
Material and Supplies:							
726 Office Supplies	4,055	3,506	4,858	5,000	5,000	5,000	5,000
737 Publications	159	154	190	500	500	500	500
	4,214	3,660	5,048	5,500	5,500	5,500	5,500
Contractual and Other:							
818 Contractual Services	100	0	1,044	1,000	500	500	500
853 Telephone	2,738	1,638	1,205	1,500	1,300	1,500	1,500
873 Travel	0	162	0	200	200	200	200
900 Printing & Publishing	424	368	449	400	400	400	400
902 Advertising	0	23	0	500	0	0	0
934 Office Equipment Maintenance	453	400	0	400	400	400	400
946 Office Equipment Rental	-362	5,072	-1,979	500	500	500	500
958 Memberships & Dues	1,105	810	1,130	1,000	1,000	1,000	1,000
960 Education & Training	846	473	50	500	250	500	500
	5,304	8,946	1,899	6,000	4,550	5,000	5,000
Purchasing	148,035	158,300	156,523	164,560	163,884	169,173	169,173

**City of Jackson
Fiscal Year 2008/09 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		58,930
ELEC	City Treasurer	1		80,880
303	Office Assistant I	1		37,760
305	Office Assistant II	1		43,010
Activity Total		4		220,580

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



City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

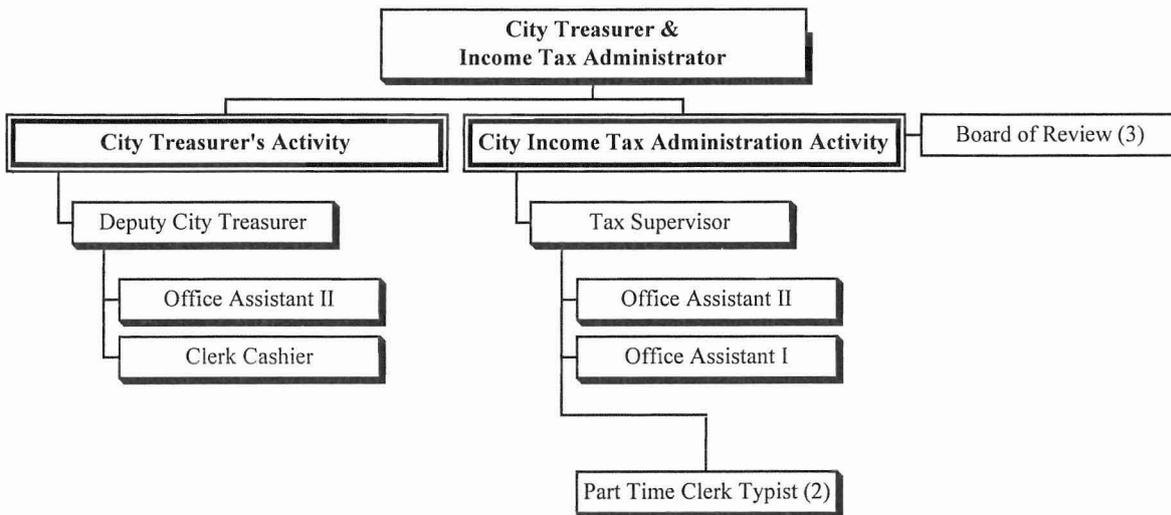
Fund 101 General Fund
Dept 253 City Treasurer

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
Personal Services:							
706 Salaries and Wages	187,232	194,910	200,845	211,870	214,154	220,580	220,580
707 Wages-Temporary	0	2,020	0	0	0	0	0
715 Employers FICA	14,489	15,113	15,600	16,208	16,383	16,875	16,875
719 Health Insurance	46,313	50,485	42,842	41,179	41,179	39,726	39,726
719.678 RX Drug Insurance	0	1,459	10,105	10,968	10,968	12,552	12,552
719.679 Health Insurance Deductible	0	0	0	0	0	7,690	7,690
722 Pension-General	6,566	8,726	11,032	11,653	11,779	13,235	13,235
724 Unemployment	516	739	438	584	584	684	684
724.001 Workers Compensation	165	176	180	957	957	988	988
725 Other Fringe Benefits	1,115	694	1,210	3,790	3,803	3,845	3,845
	256,396	274,322	282,252	297,209	299,807	316,175	316,175
Material and Supplies:							
726 Office Supplies	10,903	5,525	4,970	4,820	4,820	4,790	4,790
737 Publications	125	125	400	660	660	670	670
	11,028	5,650	5,370	5,480	5,480	5,460	5,460
Contractual and Other:							
818 Contractual Service	0	1,916	1,454	2,000	2,000	2,000	2,000
853 Telephone	3,514	3,335	3,111	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	32	49	27	450	450	450	450
934 Office Equipment Maintenance	763	727	4,247	1,600	1,600	2,150	2,150
935 Software Maintenance	0	0	0	3,600	3,600	3,600	3,600
946 Office Equipment Rental	0	0	0	0	0	0	0
958 Memberships & Dues	470	105	245	285	285	285	285
960 Education & Training	171	127	46	0	0	0	0
	9,750	11,059	13,930	15,735	15,735	16,285	16,285
Capital Outlay:							
983 Office Equipment	2,377	0	0	3,200	3,200	3,200	3,200
984 Software - BS&A Upgrade	38,533	3,543	0	0	0	0	0
	40,910	3,543	0	3,200	3,200	3,200	3,200
City Treasurer	318,084	294,574	301,552	321,624	324,222	341,120	341,120

City of Jackson
Fiscal Year 2008/09 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		55,053
303	Office Assistant I	1		38,882
305	Office Assistant II	1		43,010
PT	Part-Time Clerk-Typist		2	23,000
PT	Board of Review		3	750
Activity Total		3	5	160,695

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



City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

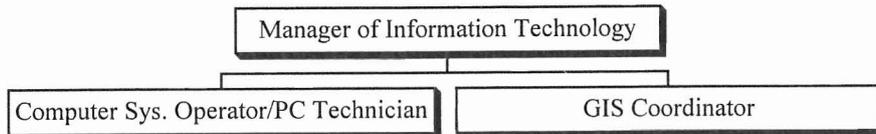
Fund 101 General Fund
Dept 254 City Income Tax Administration

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
Personal Services:							
706 Salaries and Wages	103,434	110,415	116,240	130,641	132,957	136,945	136,945
707 Wages-Temporary	35,627	26,900	21,645	23,750	23,750	23,750	23,750
715 Employers FICA	11,192	10,587	10,385	11,811	11,988	12,293	12,293
719 Health Insurance	15,174	35,860	32,409	30,386	30,386	25,971	25,971
719.678 RX Drug Insurance	0	1,126	8,205	9,025	9,025	9,814	9,814
719.679 Health Insurance Deductible	0	0	0	0	0	9,064	9,064
722 Pension-General	4,056	5,406	6,931	7,186	7,312	8,217	8,217
724 Unemployment	866	1,029	494	584	584	684	684
724.001 Workers Compensation	175	136	108	217	217	225	225
725 Other Fringe Benefits	974	753	519	2,619	2,632	2,658	2,658
	171,498	192,212	196,936	216,219	218,851	229,621	229,621
Material and Supplies:							
726 Office Supplies	19,000	25,501	27,428	33,205	33,205	33,825	33,825
737 Publications	0	542	0	1,850	1,850	1,850	1,850
	19,000	26,043	27,428	35,055	35,055	35,675	35,675
Contractual and Other:							
853 Telephone	1,889	646	487	1,400	1,400	1,400	1,400
873 Travel	312	102	70	400	400	400	400
934 Office Equipment Maintenance	538	330	367	1,000	1,000	1,320	1,320
935 Software Maintenance	6,563	6,563	6,563	6,700	6,700	6,700	6,700
946 Office Equipment Rental	0	0	0	0	0	0	0
960 Education & Training	0	0	0	1,700	1,700	1,700	1,700
	9,302	7,641	7,487	11,200	11,200	11,520	11,520
Capital Outlay:							
983 Office Equipment	1,725	218	4,242	3,200	3,200	3,200	3,200
984 Software Purchase	0	0	0	0	0	0	0
	1,725	218	4,242	3,200	3,200	3,200	3,200
City Income Tax Administration	201,525	226,114	236,093	265,674	268,306	280,016	280,016

City of Jackson
Fiscal Year 2008/09 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		51,666
013	Manager of Information Technology	1		70,232
306	Computer Sys. Oper./PC Tech.	1		39,044
		3		160,942
Add: Allocation of Acct./Acting IS Coord. from 101-201 Finance (Acting pay)				8,705
Activity Total				169,647

City of Jackson
Management Information Services
Activity Personnel Chart



City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

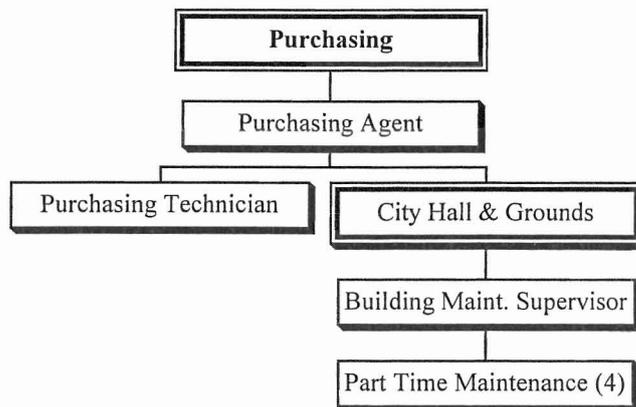
Fund 101 General Fund
Dept 258 Management Information Services

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
Personal Services:							
702 Termination Pay	5,923	0	0	0	0	0	0
706 Salaries and Wages	101,240	79,392	101,063	110,863	129,976	169,647	169,647
707 Wages-Temporary	0	19	0	0	0	0	0
709 Overtime	2,710	20,072	0	0	0	0	0
715 Employers FICA	8,480	7,564	7,607	7,835	9,443	12,974	12,974
719 Health Insurance	10,756	11,897	17,982	14,773	18,240	26,635	26,635
719.678 RX Drug Insurance	0	574	4,122	4,170	4,681	8,521	8,521
719.679 Health Insurance Deductible	0	0	0	0	2,694	5,219	5,219
722 Pension-General	3,616	4,477	5,475	5,634	6,761	10,176	10,176
724 Unemployment	364	505	309	292	533	533	533
724.001 Workers Compensation	150	130	140	144	173	237	237
725 Other Fringe Benefits	767	835	1,337	1,873	1,740	3,030	3,030
	134,006	125,465	138,035	145,584	174,241	236,972	236,972
Material and Supplies:							
726 Office Supplies	2,607	592	756	1,148	1,703	1,236	1,236
726.001 Data Processing Supplies	5,960	9,472	6,796	3,600	4,670	2,700	2,700
737 Publications	0	82	0	0	0	0	0
	8,567	10,146	7,552	4,748	6,373	3,936	3,936
Contractual and Other:							
818 Contractual Services	24,067	29,640	38,477	40,550	42,882	33,050	33,050
818.028 Contractual Services-GIS	0	0	0	0	55,513	15,000	15,000
818.042 Cont Serv.-Fiber Optics Cable	0	1,865	0	0	0	0	0
853 Telephone	7,277	731	7,265	6,320	13,447	5,820	5,820
873 Travel	696	4,428	1,028	1,700	1,299	1,320	1,320
934 Office Equipment Maintenance	2,587	41,222	5,166	4,428	5,535	3,321	3,321
935 Software Maintenance	49,617	0	36,425	49,110	31,407	35,365	35,365
946 Office Equipment Rental	0	0	0	0	0	0	0
960 Education & Training	3,990	3,800	8,795	3,000	0	3,000	3,000
	88,234	81,686	97,156	105,108	150,083	96,876	96,876
Capital Outlay:							
977 Equipment	18,126	19,135	7,169	0	4,860	6,500	6,500
984 Software Purchase	0	30,950	2,298	0	0	0	0
	18,126	50,085	9,467	0	4,860	6,500	6,500
Management Information Services	248,933	267,382	252,210	255,440	335,557	344,284	344,284

City of Jackson
Fiscal Year 2008/09 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		51,570
PT	Part-Time Maintenance		4	22,391
Activity Total		1	4	73,961
Less: Allocation To City Clerk-Elections 101-192: Maintenance Crew Leader				-8,204
				65,757

City of Jackson
Purchasing/City Hall & Grounds
Activity Personnel Chart



City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

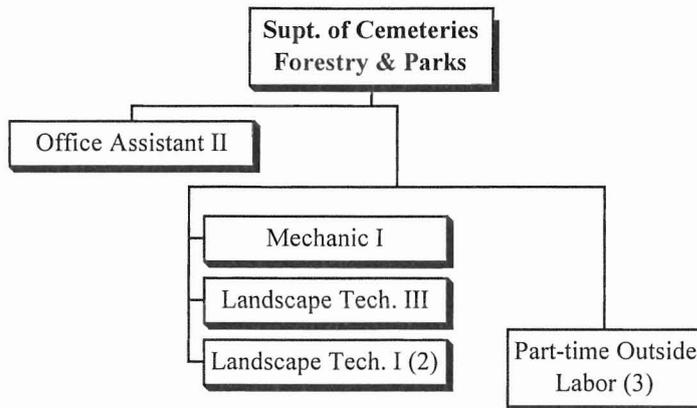
Fund 101 General Fund
Dept 265 City Hall & Grounds

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
Personal Services:							
706 Salaries and Wages	44,866	47,460	46,512	42,943	42,943	43,366	43,366
707 Wages-Temporary	21,305	17,878	19,579	21,895	21,895	22,391	22,391
709 Overtime	10,439	23,504	8,730	4,000	7,000	4,000	4,000
715 Employers FICA	5,818	6,819	5,721	5,266	5,496	5,336	5,336
719 Health Insurance	8,679	9,911	9,183	9,995	9,995	9,036	9,036
719.678 RX Drug Insurance	0	287	2,053	2,483	2,483	2,117	2,117
719.679 Health Insurance Deductible	0	0	0	0	0	0	0
722 Pension-General	1,919	3,165	3,053	2,582	2,747	2,842	2,842
724 Unemployment	422	569	550	490	490	553	553
724.001 Workers Compensation	1,720	1,926	1,719	1,658	1,731	1,681	1,681
725 Other Fringe Benefits	274	344	323	1,006	1,006	964	964
	95,442	111,863	97,423	92,318	95,786	92,286	92,286
Material and Supplies:							
751 Gasoline	672	2,121	2,202	2,000	2,486	2,561	2,561
758 Laundry	1,450	2,501	3,053	4,214	4,214	4,214	4,214
776 Custodial Supplies	11,749	17,192	11,457	11,500	11,500	11,500	11,500
	13,871	21,814	16,712	17,714	18,200	18,275	18,275
Contractual and Other:							
818 Contractual Services	31,757	41,734	37,326	40,000	40,000	44,000	44,000
818.265 Contractual Services-City Hall	0	0	0	0	19,266	19,266	19,266
853 Telephone	4,748	4,897	5,596	4,700	5,847	5,850	5,850
880 Community Promotion	161	0	45	500	100	100	100
914 Insurance	6,294	7,484	7,974	8,333	7,481	7,481	7,481
920 Utilities	101,775	103,325	97,766	116,000	101,000	105,000	105,000
931 Building Maintenance	164,801	26,821	39,355	31,000	30,000	30,000	30,000
933 Equipment Maintenance	0	0	0	0	25	0	0
934 Office Equipment Maintenance	196	801	0	0	0	0	0
939 Vehicle Maintenance	340	2,338	70	1,000	2,122	1,000	1,000
960 Education & Training	0	42	100	300	0	0	0
	310,072	187,442	188,232	201,833	205,841	212,697	212,697
Capital Outlay:							
976.011 City Hall Improvements	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
City Hall & Grounds	419,385	321,119	302,367	311,865	319,827	323,258	323,258

City of Jackson
Fiscal Year 2008/09 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		71,140
304	Landscape Technician I	2		62,350
305	Office Assistant II	1		41,931
306	Landscape Technician III	1		41,011
306	Mechanic I	1		44,162
PT	Part Time Laborer		3	20,480
		6	3	281,074
Less: Allocation of 1/2 Supt. of Cemeteries, Forestry & Parks to 101-690				-35,570
Allocation of 1/2 Office Assistant II to 101-690				-20,965
Activity Total				224,539

City of Jackson
Cemeteries
Activity Personnel Chart



City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 276 Cemeteries

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Personal Services:							
702 Termination Pay	12,218	0	0	0	4,233	0	0
706 Salaries and Wages	150,297	179,754	161,943	203,040	183,040	204,059	204,059
707 Wages-Temporary	56,182	43,509	37,528	20,480	40,480	20,480	20,480
709 Overtime	6,060	10,053	9,497	9,000	9,000	9,000	9,000
715 Employers FICA	17,289	16,656	15,536	17,099	17,099	19,282	19,282
719 Health Insurance	37,512	56,733	53,651	47,145	47,145	50,983	50,983
719.678 RX Drug Insurance	0	1,151	11,949	12,754	12,754	15,849	15,849
719.679 Health Insurance Deductible	0	0	0	0	0	8,859	8,859
722 Pension-General	5,554	8,405	9,290	11,167	11,167	12,243	12,243
724 Unemployment	1,551	1,835	1,337	1,062	1,062	1,245	1,245
724.001 Workers Compensation	4,597	4,075	4,146	4,497	4,497	4,590	4,590
725 Other Fringe Benefits	215	-44	22	4,152	4,152	4,165	4,165
	291,475	322,127	304,899	330,396	334,629	350,755	350,755
Material and Supplies:							
726 Office Supplies	822	386	696	800	800	800	800
740 Operating Supplies	2,108	1,347	2,223	2,500	2,500	2,500	2,500
751 Gasoline	22,473	22,296	30,890	19,750	24,750	24,750	24,750
755 Safety Supplies	1,564	1,116	206	1,300	1,300	1,300	1,300
756 Miscellaneous Supplies	1,321	1,446	1,507	1,500	1,500	1,500	1,500
758 Laundry	2,208	3,134	1,383	1,900	1,900	2,030	2,030
759 Small Tools	2,889	3,291	3,051	2,000	2,000	2,000	2,000
776 Custodial Supplies	3,296	3,856	2,537	1,500	1,500	1,500	1,500
778 Equipment Maint. Supplies	23,746	22,885	16,148	20,000	20,000	20,000	20,000
782 Materials	4,135	2,167	2,763	3,075	3,075	3,900	3,900
783 Seed And Sod	2,495	624	3,691	3,000	3,000	3,000	3,000
	67,057	62,548	65,095	57,325	62,325	63,280	63,280
Contractual and Other:							
818 Contractual Services	11,190	12,929	12,797	10,300	15,300	29,166	29,166
818.025 Contractual Services-DPW	0	35	0	0	0	0	0
853 Telephone	2,396	2,472	2,747	3,360	3,360	3,360	3,360
873 Travel	24	120	76	50	50	50	50
900 Printing & Publishing	407	306	0	500	500	500	500
902 Advertising	132	76	234	600	600	600	600
920 Utilities	14,719	15,258	16,766	17,800	17,800	17,800	17,800
931 Building Maintenance	865	2,634	6,107	4,000	4,000	4,000	4,000
933 Equipment Maintenance	6,941	9,248	7,400	7,000	7,000	7,000	7,000
934 Office Equipment Maintenance	0	0	0	250	250	250	250
938 Grounds Maintenance	5,073	5,059	5,905	3,000	3,000	3,000	3,000
958 Memberships & Dues	30	70	35	0	0	35	35
960 Education & Training	525	248	40	500	500	500	500
	42,302	48,455	52,107	47,360	52,360	66,261	66,261
Capital Outlay:							
982 Machinery & Equipment	6,832	2,917	1,472	5,000	5,000	7,500	7,500
	6,832	2,917	1,472	5,000	5,000	7,500	7,500
Cemeteries	407,666	436,047	423,573	440,081	454,314	487,796	487,796

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 299 Unallocated

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
Personal Services:							
706 Salaries-Retirees Health Stipend	0	0	0	0	46,000	46,000	46,000
706.002 Employee Leave Expense	-3,606	0	-154,883	0	0	0	0
715 Employers FICA (Retirees)	0	0	0	0	3,520	3,520	3,520
	<u>-3,606</u>	<u>0</u>	<u>-154,883</u>	<u>0</u>	<u>49,520</u>	<u>49,520</u>	<u>49,520</u>
Materials and Supplies:							
730 Postage	80,501	90,924	95,476	95,000	95,000	95,000	95,000
	<u>80,501</u>	<u>90,924</u>	<u>95,476</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	170,832	188,402	259,861	135,000	124,000	130,000	130,000
722.003 Pension - General-Other	62,231	65,342	68,609	72,040	72,040	0	0
808 Audit Fees	31,550	34,832	27,305	27,945	27,900	28,600	28,600
818 Contractual Services	7,092	8,165	5,800	10,000	8,400	8,400	8,400
818.033 Cont. Serv.-Train Depot Study	20,989	27,022	1,986	0	0	0	0
819.035 Cont. Serv.-Cool Cities Grant	0	0	100,000	0	0	0	0
818.045 Cont. Serv.-Airport Landfill	6,217	5,354	16,460	20,000	10,000	0	0
818.046 Cont. Serv.-Ret. Drug Subsidy	0	3,500	2,000	0	0	0	0
818.053 Cont. Serv.-Michigan Theater	0	0	25,000	0	0	0	0
818.299 Cont. Serv.-United Way (FIA)	76,127	46,062	75,787	18,000	21,805	0	0
853 Telephone	3,385	1,027	64	0	0	0	0
880 Comm. Promotion	33,380	38,030	26,192	45,000	55,000	45,000	45,000
914 Insurance	69,226	70,804	71,286	74,494	75,209	75,209	75,209
914.001 Insurance-Ded. Portion	5,878	366	0	5,000	8,000	5,000	5,000
956.001 Contingency	0	0	0	9,237	0	6,100	6,100
959 Property Taxes	1,393	1,413	1,307	1,500	1,137	1,171	1,171
962 Uncollectible Accounts	49,607	28,221	260,907	50,000	50,000	50,000	50,000
963 Miscellaneous	2,661	1,883	2,896	3,000	3,000	3,000	3,000
	<u>540,568</u>	<u>520,423</u>	<u>945,460</u>	<u>471,216</u>	<u>456,491</u>	<u>352,480</u>	<u>352,480</u>
Unallocated	<u>617,463</u>	<u>611,347</u>	<u>886,053</u>	<u>566,216</u>	<u>601,011</u>	<u>497,000</u>	<u>497,000</u>

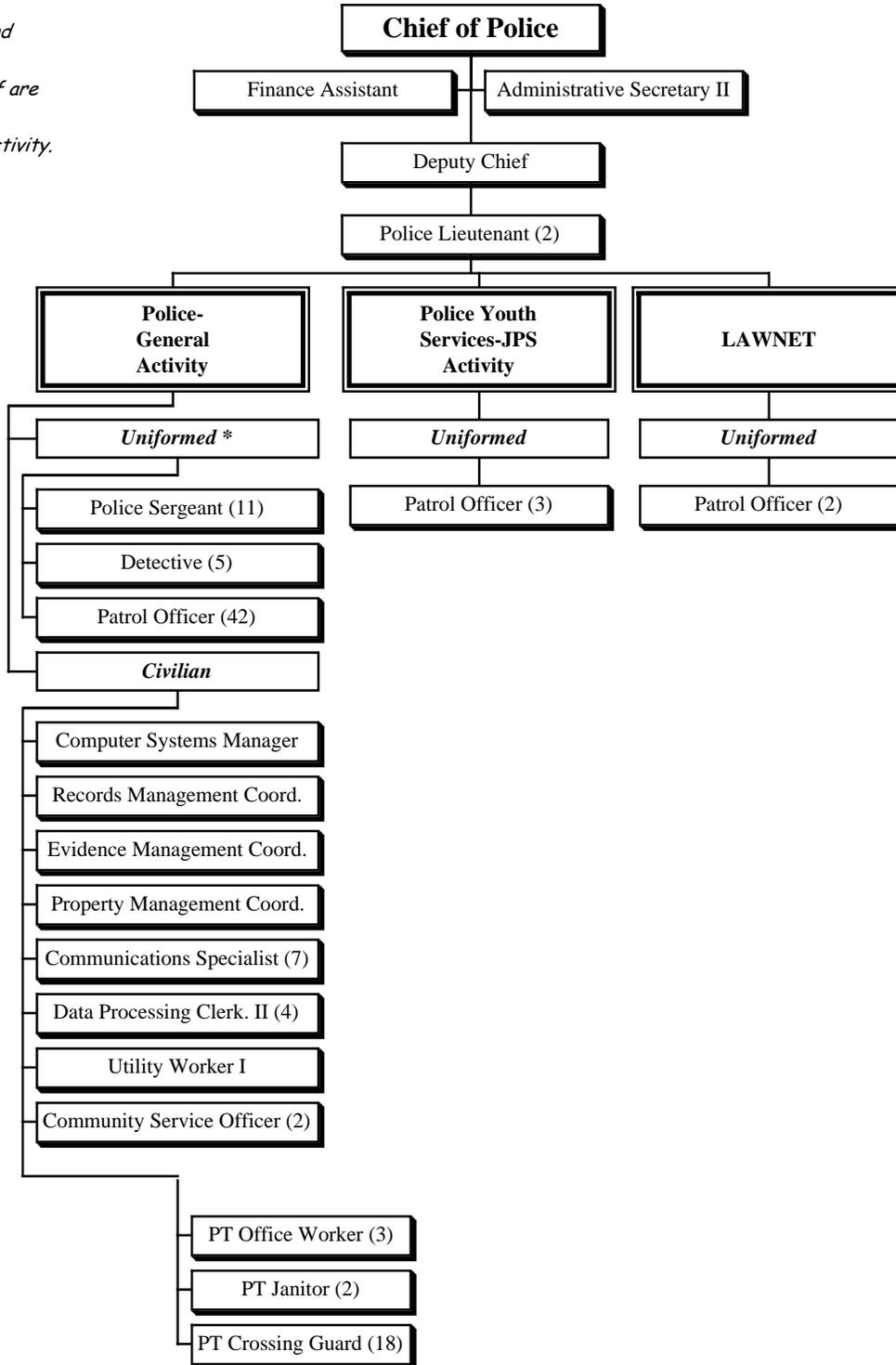


City of Jackson
Fiscal Year 2008/09 Adopted Budget
General Fund
Police Department Summary

Activity #	Activity Name	Proposed Budget
101-301	Police Department (General)	\$ 8,999,923
101-303	Police Youth Services - J.P.S.	314,947
101-313	Consortium Training	33,754
101-314	In-Service Training	<u>15,450</u>
General Fund Total - Police Department		<u>\$ 9,364,074</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 2008/09 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Police Department</i>				
<i>Fund-Activity: 101-301</i>				
000	Community Service Officer	2		41,119
006	Administrative Secretary II	1		45,923
006	Evidence Management Coordinator	1		45,923
006	Property Mgt. Coordinator	1		45,923
007	Finance Assistant	1		48,649
009	Records Management Coordinator	1		55,264
010	Computer Systems Manager	1		59,156
016	Deputy Chief	1		78,823
020	Police Chief	1		93,805
082	Patrol Officer	42		2,278,986
084	Detective	5		314,566
085	Police Sergeant	11		754,705
087	Police Lieutenant	2		151,137
302	Utility Worker I	1		39,670
303	Data Processing Clerk II	4		143,300
303	Communication Specialists	7		235,614
PT	Part-Time Office Worker		3	23,803
PT	Part-Time School Crossing Guard		18	84,992
PT	Part-Time Janitor		2	23,281
Activity Total		82	23	4,564,639

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 301 Police Department

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
Personal Services:							
702 Termination Pay	28,876	13,573	94,999	0	12,552	0	0
706 Salaries and Wages	4,045,418	4,247,367	4,109,837	4,294,233	4,133,161	4,432,563	4,432,563
707 Wages-Temporary	117,659	120,597	104,795	113,941	101,089	126,995	126,995
709 Overtime	263,074	265,269	258,408	265,000	294,394	272,951	272,951
715 Employers FICA	112,807	119,703	116,109	121,266	115,520	125,551	125,551
719 Health Insurance	708,636	810,615	656,748	663,109	565,214	627,782	627,782
719.678 RX Drug Insurance	0	24,216	156,712	186,422	161,815	203,521	203,521
719.679 Health Insurance Deductible	0	0	0	0	79,029	116,122	116,122
722 Pension-General	26,777	36,389	40,636	40,516	40,616	44,686	44,686
722.733 Pension-Police/Fire 345	1,428,319	1,605,478	1,742,803	1,890,245	1,890,245	1,795,943	1,795,943
724 Unemployment	16,369	23,193	13,904	15,038	15,038	17,955	17,955
724.001 Workers Compensation	56,386	58,978	58,888	60,739	57,944	62,880	62,880
725 Other Fringe Benefits	30,918	33,840	31,674	41,526	33,185	43,359	43,359
	6,835,239	7,359,218	7,385,513	7,692,035	7,499,802	7,870,308	7,870,308
Material and Supplies:							
726 Office Supplies	26,318	21,326	17,214	31,127	26,127	25,974	25,974
726.001 Data Processing Supplies	16,316	8,077	10,631	10,588	8,598	9,990	9,990
730 Postage	533	619	535	570	245	200	200
737 Publications	4,860	4,594	2,014	3,607	4,487	4,379	4,379
741 Ammunition	5,822	1,790	15,106	14,652	12,912	15,606	15,606
744 Uniform Allowance	31,111	29,662	30,307	36,284	36,284	38,739	38,739
751 Gasoline	78,329	109,560	108,007	110,650	136,862	138,300	138,300
756 Miscellaneous Supplies	19,102	17,394	10,396	10,343	10,743	11,180	11,180
757 Photography Supplies	12,905	7,340	6,679	9,610	7,295	10,670	10,670
758 Laundry	1,220	1,163	1,157	1,248	1,157	1,248	1,248
760 Medical Supplies	766	1,014	659	1,062	812	672	672
761 Tracking Narc. Dog - Supplies	-4,123	1,087	2,277	2,440	2,400	2,700	2,700
776 Custodial Supplies	3,586	3,740	3,490	4,525	4,355	4,237	4,237
778 Equipment Maint. Supplies	46,458	35,751	32,513	26,392	39,464	30,587	30,587
	243,203	243,117	240,985	263,098	291,741	294,482	294,482
Contractual and Other:							
817 Consultant Services	28,087	9,025	37,833	15,915	19,302	9,212	9,212
818 Contractual Services	0	7,425	8,864	1,500	7,526	7,500	7,500
820 Special Investigations	5,077	9,125	12,077	6,000	5,200	5,000	5,000
823 Medical Services	3,631	5,496	9,148	5,580	4,633	6,553	6,553
824 Prisoner Board	625	0	0	0	0	0	0
853 Telephone	58,555	54,104	65,264	69,832	72,364	66,304	66,304
861 Auto Allowance	0	0	0	0	2,600	4,800	4,800
873 Travel	14,287	15,500	8,749	11,635	11,635	7,115	7,115
900 Printing & Publishing	18,262	9,932	12,341	12,828	9,628	11,803	11,803
914 Insurance	112,472	124,872	128,536	134,320	130,822	130,822	130,822
914.001 Insurance-Ded. Portion	10,115	0	6,804	10,000	0	10,000	10,000
919.001 Physical Agility Testing	38,316	35,885	37,463	36,854	35,033	42,133	42,133
919.002 Residency Incentive	2,000	2,000	1,000	0	0	0	0
920 Utilities	44,812	49,197	49,675	50,750	50,750	54,029	54,029
931 Building Maintenance	25,786	28,159	18,583	25,346	22,096	25,444	25,444

- Continued

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

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

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
Contractual and Other:(Cont'd.)							
933 Equipment Maintenance	95,698	38,069	34,845	36,897	35,897	43,312	43,312
934 Office Equipment Maintenance	56,314	74,644	52,070	66,678	62,848	91,005	91,005
939 Vehicle Maintenance	60,920	88,620	85,727	83,710	98,265	89,700	89,700
942 Building Rental/Lease	5,419	5,419	5,419	5,460	5,420	5,460	5,460
946 Office Equipment Rental	34,536	36,320	34,454	88,714	87,788	61,552	61,552
947. Vehicle Rental/Lease	0	16,391	0	0	0	0	0
956.001 Contingency	0	0	0	0	0	0	0
958 Memberships & Dues	2,532	2,638	2,238	2,115	2,115	2,523	2,523
960 Education & Training	35,369	41,621	16,816	27,683	45,449	29,200	29,200
963 Miscellaneous	422	-292	-1,114	0	0	0	0
969 Contribution to JED	28,199	29,609	31,089	32,644	32,680	34,276	34,276
	681,434	683,759	657,881	724,461	742,051	737,743	737,743
Capital Outlay:							
976 Building Additions	0	23,877	42,349	36,650	0	0	0
981 Office Furniture	0	0	0	0	0	0	0
982 Machinery & Equipment	0	0	0	0	0	0	0
983 Office Equipment	0	7,250	43,874	0	0	0	0
984 Software	6,000	0	0	0	0	15,390	15,390
985 Vehicles	67,756	71,333	79,168	82,000	81,324	82,000	82,000
986 Radio Equipment	0	0	0	0	0	0	0
	73,756	102,460	165,391	118,650	81,324	97,390	97,390
Police Department	7,833,632	8,388,554	8,449,770	8,798,244	8,614,918	8,999,923	8,999,923

Note: The Resident Officer Program Activity # 101-304 was consolidated with this activity during the 2005/06 budget process; In an effort to show budget data on a comparative basis, the 2003/04 Actual column has also been consolidated and is included in the amounts shown above.

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 303 Police Youth Services-JPS

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Personal Services:							
702 Termination Pay	0	0	1,604	0	0	0	0
706 Salaries and Wages	147,111	156,737	133,311	164,308	164,308	169,239	169,239
709 Overtime	5,082	6,720	7,725	8,215	13,638	13,908	13,908
715 Employer's FICA	2,204	2,286	2,131	2,533	2,645	2,687	2,687
719 Health Insurance	25,799	28,511	23,645	21,818	29,683	31,803	31,803
719.678 RX Drug Insurance	0	934	6,330	4,966	6,322	7,452	7,452
719.679 Health Insurance Deductible	0	0	0	0	0	0	0
722.733 Pension-Police/Fire 345	59,882	67,223	69,769	84,050	84,050	81,766	81,766
724 Unemployment	516	716	437	438	513	513	513
724.001 Workers Compensation	2,264	2,371	2,201	2,621	2,687	2,711	2,711
725 Other Fringe Benefits	257	1,067	1,831	2,667	1,870	2,678	2,678
	<u>243,115</u>	<u>266,565</u>	<u>248,984</u>	<u>291,616</u>	<u>305,716</u>	<u>312,757</u>	<u>312,757</u>
Contractual and Other:							
919.001 Physical Agility Testing	1,460	1,217	1,703	2,190	1,946	2,190	2,190
	<u>1,460</u>	<u>1,217</u>	<u>1,703</u>	<u>2,190</u>	<u>1,946</u>	<u>2,190</u>	<u>2,190</u>
Police Youth Services-JPS	<u>244,575</u>	<u>267,782</u>	<u>250,687</u>	<u>293,806</u>	<u>307,662</u>	<u>314,947</u>	<u>314,947</u>

City of Jackson
Fiscal Year 2008/09 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		169,239
	Activity Total	<u>3</u>		<u>169,239</u>

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

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

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
Material and Supplies:							
756 Miscellaneous Supplies	4,200	0	0	0	0	0	0
	<u>4,200</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contractual and Other:							
934 Office Equipment Maintenance	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>
Capital Outlay:							
984 Software	11,399	36,597	0	0	0	0	0
	<u>11,399</u>	<u>36,597</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2004/05 NFBP Grant	<u>15,599</u>	<u>36,597</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

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
Material and Supplies:							
817 Consultant Services	0	0	995	0	0	0	0
	<u>0</u>	<u>0</u>	<u>995</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Capital Outlay:							
982 Machinery & Equipment	0	0	14,010	0	0	0	0
	<u>0</u>	<u>0</u>	<u>14,010</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2004/05 NFBP Grant	<u>0</u>	<u>0</u>	<u>15,005</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 308 STEP Grant
Sub. Act. 204 2003/04

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
Personal Services:							
706 Salaries and Wages	1,398	0	0	0	0	0	0
715 Employers FICA	20	0	0	0	0	0	0
719 Health Insurance	333	0	0	0	0	0	0
724 Unemployment	0	0	0	0	0	0	0
724.001 Workers Compensation	21	0	0	0	0	0	0
725 Other Fringe Benefits	4	0	0	0	0	0	0
	1,776	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
2003/04 STEP Grant	1,776	0	0	0	0	0	0

Fund 101 General Fund
Dept 308 STEP Grant
Sub. Act. 205 2004/05

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
Personal Services:							
706 Salaries and Wages	28,103	0	0	0	0	0	0
715 Employers FICA	404	0	0	0	0	0	0
719 Health Insurance	5,312	0	0	0	0	0	0
724 Unemployment	172	0	0	0	0	0	0
724.001 Workers Compensation	422	0	0	0	0	0	0
725 Other Fringe Benefits	567	0	0	0	0	0	0
	34,980	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
2004/05 STEP Grant	34,980	0	0	0	0	0	0

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

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

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
Personal Services:							
706 Salaries and Wages	0	25,971	0	0	0	0	0
715 Employers FICA	0	372	0	0	0	0	0
719 Health Insurance	0	6,140	0	0	0	0	0
724 Unemployment	0	228	0	0	0	0	0
724.001 Workers Compensation	0	390	0	0	0	0	0
725 Other Fringe Benefits	0	479	0	0	0	0	0
	0	33,580	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	0	33,580	0	0	0	0	0

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

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
Personal Services:							
706 Salaries and Wages	0	0	17,076	0	0	0	0
715 Employers FICA	0	0	244	0	0	0	0
719 Health Insurance	0	0	4,108	0	0	0	0
724 Unemployment	0	0	96	0	0	0	0
724.001 Workers Compensation	0	0	255	0	0	0	0
725 Other Fringe Benefits	0	0	48	0	0	0	0
	0	0	21,827	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	0	21,827	0	0	0	0

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

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

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
Personal Services:							
706 Salaries and Wages	0	0	0	0	16,126	0	0
715 Employers FICA	0	0	0	0	233	0	0
719 Health Insurance	0	0	0	0	3,993	0	0
724 Unemployment	0	0	0	0	89	0	0
724.001 Workers Compensation	0	0	0	0	242	0	0
725 Other Fringe Benefits	0	0	0	0	50	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,733</u>	<u>0</u>	<u>0</u>
Contractual and Other:							
999.267 Contrib.- LLEBG Fund	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>
2007/08 STEP Grant	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,733</u>	<u>0</u>	<u>0</u>

Fund 101 General Fund
Dept 311 JCCAE Grant
Sub. Act. 204 2003/04

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
Personal Services:							
709 Overtime	2,157	0	0	0	0	0	0
715 Employers FICA	31	0	0	0	0	0	0
724.001 Workers Compensation	22	0	0	0	0	0	0
	<u>2,210</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2003/04 JCCAE Grant	<u>2,210</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

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

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
Personal Services:							
709 Overtime	4,203	5,118	0	0	0	0	0
715 Employers FICA	61	74	0	0	0	0	0
724.001 Workers Compensation	42	51	0	0	0	0	0
	<u>4,306</u>	<u>5,243</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contractual and Other:							
778. Equipment Maint. Supplies	0	3,504	0	0	0	0	0
	<u>0</u>	<u>3,504</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2004/05 JCCAE Grant	<u>4,306</u>	<u>8,747</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

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
Personal Services:							
709 Overtime	0	4,888	3,768	0	0	0	0
715 Employers FICA	0	71	55	0	0	0	0
724.001 Workers Compensation	0	49	38	0	0	0	0
	<u>0</u>	<u>5,008</u>	<u>3,861</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2005/06 JCCAE Grant	<u>0</u>	<u>5,008</u>	<u>3,861</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

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

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
Personal Services:							
709 Overtime	0	0	3,922	0	4,422	0	0
715 Employers FICA	0	0	57	0	64	0	0
724.001 Workers Compensation	0	0	58	0	67	0	0
	<u>0</u>	<u>0</u>	<u>4,037</u>	<u>0</u>	<u>4,553</u>	<u>0</u>	<u>0</u>
2006/07 JCCAE Grant	0	0	4,037	0	4,553	0	0

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

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
Personal Services:							
709 Overtime	0	0	0	0	11,385	0	0
715 Employers FICA	0	0	0	0	165	0	0
724.001 Workers Compensation	0	0	0	0	113	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,663</u>	<u>0</u>	<u>0</u>
2007/08 JCCAE Grant	0	0	0	0	11,663	0	0

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 313 Consortium Training

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
Personal Services:							
706 Salaries and Wages	682	1,592	2,717	3,031	6,343	2,344	2,344
709 Overtime	0	0	0	0	246	0	0
715 Employers FICA	12	26	50	44	101	40	40
722 Pension-General	1	2	8	0	5	6	6
722.733 Pension-Police/Fire 345	0	0	0	0	0	0	0
724.001 Workers Compensation	10	23	38	45	96	34	34
	705	1,643	2,813	3,120	6,791	2,424	2,424
Material and Supplies:							
756 Miscellaneous Supplies	0	3,698	3,653	6,924	9,546	6,653	6,653
	0	3,698	3,653	6,924	9,546	6,653	6,653
Contractual and Other:							
960 Education & Training	2,900	27,268	14,956	20,000	29,827	24,677	24,677
	2,900	27,268	14,956	20,000	29,827	24,677	24,677
Consortium Training	3,605	32,609	21,422	30,044	46,164	33,754	33,754

Fund 101 General Fund
Dept 314 In-Service Training

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
Contractual and Other:							
873 Travel	0	0	0	0	0	0	0
960 Education & Training	16,674	15,854	15,274	14,761	15,776	15,450	15,450
	16,674	15,854	15,274	14,761	15,776	15,450	15,450
In-Service Training	16,674	15,854	15,274	14,761	15,776	15,450	15,450

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

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

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
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	8,490	8,850	11,162	0	0	0	0
	8,490	8,850	11,162	0	0	0	0
MCOLES Training	8,490	8,850	11,162	0	0	0	0

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

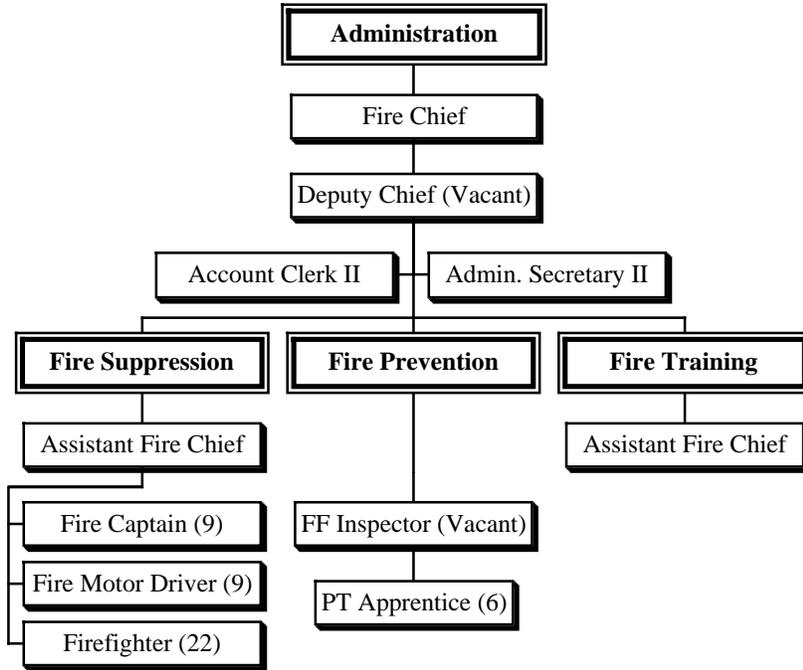
Account Description	2004/05 Actual	2005/06 Actual	2006/07 Actual	2007/08 Budget	2007/08 Projected	2008/09 Manager Proposed	2008/09 Council Adopted
Personal Services:							
706 Salaries and Wages	0	0	0	5,319	5,319	0	0
715 Employers FICA	0	0	0	77	77	0	0
724.001 Workers Compensation	0	0	0	80	80	0	0
	0	0	0	5,476	5,476	0	0
Material and Supplies:							
744 Uniform Allowance	0	0	0	1,086	1,086	0	0
751 Gasoline	0	0	0	8,799	8,799	0	0
756 Miscellaneous Supplies	0	0	0	1,490	1,490	0	0
	0	0	0	11,375	11,375	0	0
Contractual and Other:							
818 Contractual Services	0	0	0	17,040	17,040	0	0
873 Travel	0	0	0	689	689	0	0
939 Vehicle Maintenance	0	0	0	600	600	0	0
960 Education & Training	0	0	0	13,907	13,907	0	0
	0	0	0	32,236	32,236	0	0
2007/08 MCOLES Training	0	0	0	49,087	49,087	0	0



City of Jackson
Fiscal Year 2008/09 Adopted Budget
General Fund
Fire Department Summary

Activity #	Activity Name	Proposed Budget
101-337	Fire Administration	\$ 289,679
101-340	Fire Suppression	5,119,121
101-341	Fire Prevention	84,145
101-343	Fire Training	<u>238,985</u>
General Fund Total - Fire Department		<u><u>\$ 5,731,930</u></u>

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



City of Jackson
Fiscal Year 2008/09 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Fire Administration</i>				
<i>Fund-Activity: 101-337</i>				
006	Administrative Secretary II	1		43,471
015	Deputy Fire Chief	Vacant		-
019	Fire Chief	1		98,490
305	Account Clerk II	1		43,355
Activity Total		3		185,316

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 337 Fire Administration

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Personal Services:							
702 Termination Pay	0	0	0	0	0	0	0
706 Salaries and Wages	154,298	165,173	171,564	177,239	177,239	185,316	185,316
709 Overtime	36	0	0	0	0	0	0
715 Employers FICA	6,544	6,989	7,311	7,803	7,803	8,147	8,147
719 Health Insurance	14,286	14,471	13,511	16,796	16,796	20,749	20,749
719.678 RX Drug Insurance	0	503	3,692	4,061	4,061	4,967	4,967
719.679 Health Insurance Deductible	0	0	0	0	0	0	0
722 Pension-General	2,436	3,341	4,318	4,597	4,597	5,270	5,270
722.733 Pension-Police/Fire 345	32,854	38,201	43,514	44,336	44,336	43,451	43,451
724 Unemployment	516	716	437	438	438	513	513
724.001 Workers Compensation	1,668	1,811	1,862	1,943	1,943	1,975	1,975
725 Other Fringe Benefits	1,576	2,256	1,584	3,733	3,733	3,060	3,060
	214,214	233,461	247,793	260,946	260,946	273,448	273,448
Material and Supplies:							
726 Office Supplies	1,643	1,477	1,028	1,400	1,400	1,400	1,400
737 Publications	582	599	857	600	600	600	600
744 Uniform Allowance	128	90	486	100	100	100	100
745 Program Supplies	411	0	0	400	400	400	400
750 Food	222	207	103	300	300	300	300
751 Gasoline	557	692	539	700	700	700	700
756 Miscellaneous Supplies	106	174	345	500	500	500	500
	3,649	3,239	3,358	4,000	4,000	4,000	4,000
Contractual and Other:							
801 Professional Services	3,099	1,984	3,860	2,000	2,000	2,000	2,000
818.661 Cont. Services-Motor Pool	0	0	0	500	500	500	500
853 Telephone	6,726	6,650	7,821	6,600	4,600	4,600	4,600
873 Travel	0	329	248	350	350	350	350
902 Advertising	0	117	177	150	150	450	450
914 Insurance	865	833	902	900	981	981	981
919.001 Physical Agility Testing	0	600	0	600	600	600	600
919.002 Residency Allowance	250	250	250	250	250	250	250
933 Equipment Maintenance	1,172	0	0	250	250	250	250
934 Office Equipment Maintenance	305	268	98	400	400	400	400
958 Memberships & Dues	890	955	705	900	900	750	750
960 Education & Training	505	191	555	200	200	200	200
963 Miscellaneous	1,065	899	390	900	900	900	900
	14,877	13,076	15,006	14,000	12,081	12,231	12,231
Capital Outlay:							
983 Office Equipment	3,341	0	1,607	0	0	0	0
985 Vehicles	5,200	0	0	0	0	0	0
	8,541	0	1,607	0	0	0	0
Fire Administration	241,281	249,776	267,764	278,946	277,027	289,679	289,679

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 340 Fire Suppression

Account Description		2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
		Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Personal Services:								
702	Termination Pay	0	0	32,235	0	26,409	167,719	167,719
706	Salaries and Wages	2,266,823	2,389,474	2,431,691	2,624,632	2,474,632	2,569,915	2,569,915
709	Overtime	63,760	115,499	121,623	69,168	80,000	70,000	70,000
715	Employers FICA	15,279	16,598	17,558	20,532	20,532	21,520	21,520
719	Health Insurance	492,189	482,014	408,947	416,081	327,052	359,757	359,757
719.678	RX Drug Insurance	0	15,155	104,690	119,002	98,895	108,784	108,784
719.679	Health Insurance Deductible	0	0	0	0	60,783	66,861	66,861
722.733	Pension-Police/Fire 345	911,221	1,062,154	1,202,249	1,229,989	1,229,989	1,230,066	1,230,066
724	Unemployment	7,048	9,776	6,012	5,986	5,986	7,011	7,011
724.001	Workers Compensation	43,065	46,671	48,200	50,643	50,643	52,417	52,417
725	Other Fringe Benefits	11,588	15,192	13,995	43,237	43,237	43,817	43,817
		3,810,973	4,152,533	4,387,200	4,579,270	4,418,158	4,697,867	4,697,867
Material and Supplies:								
726	Office Supplies	1,934	1,057	1,759	2,000	2,170	2,000	2,000
737	Publications	52	0	30	100	100	300	300
743	Chemicals	3,330	4,769	1,864	3,500	3,500	3,500	3,500
744	Uniform Allowance	16,553	13,727	13,134	13,900	13,900	13,900	13,900
745	Program Supplies	3,652	3,119	3,301	3,200	3,200	3,200	3,200
747	Protective Clothing	11,196	14,576	12,298	14,600	14,600	15,000	15,000
751	Gasoline	13,075	15,731	16,861	15,750	15,750	15,000	15,000
756	Miscellaneous Supplies	695	654	501	750	750	750	750
758	Laundry	30	119	0	200	200	300	300
759	Small Tools	130	0	59	0	0	0	0
760.001	Emergency Medical Supplies	9,049	7,614	7,088	7,500	6,000	7,500	7,500
776	Custodial Supplies	6,304	5,223	5,495	5,500	5,500	5,500	5,500
		66,000	66,589	62,390	67,000	65,670	66,950	66,950
Contractual and Other:								
801	Professional Services	6,232	24,232	8,478	7,600	7,600	7,600	7,600
818.340	Cont. Services-HAZMAT	11,690	0	14,902	0	0	0	0
818.661	Cont. Services-Motor Pool	89,224	99,497	91,954	80,000	80,000	80,000	80,000
853	Telephone	11,765	12,212	11,574	15,000	15,000	15,000	15,000
914	Insurance	40,270	38,756	41,951	43,839	45,604	45,604	45,604
915	Subsistence Pay	26,858	27,277	28,281	32,000	32,000	32,000	32,000
919.001	Physical Agility Testing	18,033	22,260	27,120	22,750	22,750	22,750	22,750
919.002	Residency Allowance	1,250	1,250	1,250	1,500	1,500	1,750	1,750
920	Utilities	47,181	52,367	55,310	55,000	55,000	55,000	55,000
931	Building Maintenance	57,196	34,202	22,448	38,000	53,500	38,100	38,100
932	Equipment Repairs	311	786	184	500	500	500	500
933	Equipment Maintenance	10,752	10,526	13,498	13,000	13,000	13,000	13,000
934	Office Equipment Maintenance	1,960	1,887	2,170	1,500	1,500	2,000	2,000
960	Education & Training	0	0	79	0	0	0	0
969	Contribution to JED	12,085	12,690	13,324	13,324	13,324	14,700	14,700
		334,807	337,942	332,523	324,013	341,278	328,004	328,004

- Continued

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

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

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Capital Outlay:							
979 Fire Equipment	12,969	8,955	1,318	14,000	14,000	14,500	14,500
979.001 Hazardous Mat. Equipment	428	0	0	2,500	2,500	3,000	3,000
985. Vehicles	0	101,469	0	0	0	0	0
986 Radio Equipment	2,364	3,444	2,850	12,600	8,600	8,800	8,800
	<u>15,761</u>	<u>113,868</u>	<u>4,168</u>	<u>29,100</u>	<u>25,100</u>	<u>26,300</u>	<u>26,300</u>
Fire Suppression	<u>4,227,541</u>	<u>4,670,932</u>	<u>4,786,281</u>	<u>4,999,383</u>	<u>4,850,206</u>	<u>5,119,121</u>	<u>5,119,121</u>

City of Jackson
Fiscal Year 2008/09 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	22		1,221,508
52	Fire Motor Driver	9		618,460
55	Fire Captain	9		644,769
58	Assistant Fire Chief	1		85,178
	Activity Total	<u>41</u>		<u>2,569,915</u>

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Fire Prevention</i>				
<i>Fund-Activity: 101-341</i>				
50	Firefighter (Inspector)	Vacant		-
PT	Apprentice	6		52,104
	Activity Total	6		52,104

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 341 Fire Prevention

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
706 Salaries and Wages	0	0	0	0	0	52,104	52,104
715 Employers FICA	0	0	0	0	0	3,986	3,986
724 Unemployment	0	0	0	0	0	1,026	1,026
724.001 Workers Compensation	0	0	0	0	0	73	73
	0	0	0	0	0	57,189	57,189
Material and Supplies:							
726 Office Supplies	236	1,337	19	1,200	1,200	1,200	1,200
737 Publications	0	0	0	0	0	150	150
744 Uniform Allowance	0	0	0	0	0	350	350
745 Program Supplies	6,363	2,751	1,400	2,000	0	2,000	2,000
745.008 Program Supplies-Public Ed.	4,260	2,347	2,730	2,500	2,500	2,500	2,500
747.001 Protect.Clothing-Apprenticeship	0	0	0	0	0	12,000	12,000
751 Gasoline	0	0	0	0	0	700	700
756 Miscellaneous Supplies	156	0	0	0	0	400	400
757 Photography Supplies	156	216	127	198	198	175	175
	11,171	6,651	4,276	5,898	3,898	19,475	19,475
Contractual and Other:							
853 Telephone	3,809	3,492	4,228	3,800	2,500	2,500	2,500
873 Travel	0	0	244	300	300	700	700
914 Insurance	865	833	902	902	981	981	981
919.001 Physical Agility Testing	0	0	0	0	0	600	600
931 Building Maintenance	537	0	0	0	0	0	0
934 Office Equipment Maintenance	0	85	0	0	0	0	0
958 Memberships & Dues	90	30	0	100	100	200	200
960 Education & Training	1,889	1,400	2,445	2,500	2,500	2,500	2,500
	7,190	5,840	7,819	7,602	6,381	7,481	7,481
Capital Outlay:							
985. Vehicles	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
Fire Prevention	18,361	12,491	12,095	13,500	10,279	84,145	84,145

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Fire Training</i>				
<i>Fund-Activity: 101-343</i>				
58	Assistant Fire Chief	1		85,178
	Activity Total	1		85,178

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 343 Fire Training

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Personal Services:							
706 Salaries and Wages	73,296	77,100	79,821	83,964	83,964	85,178	85,178
709 Overtime	15,013	5,438	6,798	3,600	4,500	4,000	4,000
715 Employers FICA	0	0	0	1,313	1,313	1,331	1,331
719 Health Insurance	11,525	13,111	11,247	9,995	9,995	10,601	10,601
719.678 RX Drug Insurance	0	331	2,257	2,483	2,483	2,484	2,484
719.679 Health Insurance Deductible	0	0	0	0	0	0	0
722.733 Pension-Police/Fire 345	34,358	34,936	40,441	41,352	41,352	40,490	40,490
724 Unemployment	172	239	146	146	146	171	171
724.001 Workers Compensation	1,561	1,528	1,585	1,703	1,703	1,725	1,725
725 Other Fringe Benefits	-234	-398	-755	1,227	1,227	1,235	1,235
	135,691	132,285	141,540	145,783	146,683	147,215	147,215
Material and Supplies:							
726 Office Supplies	238	322	24	600	600	600	600
737 Publications	54	24	0	150	150	150	150
744 Uniform Allowance	169	90	0	350	350	200	200
745 Program Supplies	3,314	0	0	6,500	6,500	6,500	6,500
745.343 PS Training - CLS	0	0	12,893	0	0	0	0
751 Gasoline	435	525	505	900	900	900	900
756 Miscellaneous Supplies	18	3	0	850	850	400	400
757 Photography Supplies	0	0	0	0	0	0	0
765 Tests & Supplies	0	0	13,775	34,000	34,000	32,000	32,000
	4,228	964	27,197	43,350	43,350	40,750	40,750
Contractual and Other:							
818.661 Cont. Services-Motor Pool	0	0	0	1,200	1,200	1,200	1,200
853 Telephone	1,782	1,705	1,864	1,800	1,300	1,300	1,300
873 Travel	398	674	729	1,000	1,000	700	700
914 Insurance	1,300	1,250	1,353	1,414	1,470	1,470	1,470
919.001 Physical Agility Testing	500	500	0	500	500	500	500
933 Equipment Maintenance	0	141	111	200	200	200	200
934 Office Equipment Maintenance	0	120	0	0	0	350	350
958 Memberships & Dues	170	195	190	200	200	200	200
960 Education & Training	43,108	34,270	38,356	35,000	35,000	39,600	39,600
960.005 Education & Training-YMCA	5,795	5,000	2,420	5,500	5,500	5,500	5,500
	53,053	43,855	45,023	46,814	46,370	51,020	51,020
Capital Outlay :							
985 Vehicles	0	0	9,358	0	0	0	0
	0	0	9,358	0	0	0	0
Fire Training	192,972	177,104	223,118	235,947	236,403	238,985	238,985

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 350 Public Safety - Unallocated

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
Personal Services:							
706 Salaries and Wages (Health)	141,006	182,503	181,528	183,600	190,000	200,000	200,000
725 Other F/B - Life Ins. (FF)	197	469	292	500	300	300	300
	<u>141,203</u>	<u>182,972</u>	<u>181,820</u>	<u>184,100</u>	<u>190,300</u>	<u>200,300</u>	<u>200,300</u>
Contractual and Other:							
706.001 Health Ins. - Settlement	64,000	10,000	0	0	0	0	0
719.002 Health Ins.-Retirees - Fire	183,430	152,289	176,840	181,720	192,000	200,000	200,000
719.003 Health Ins.-Retirees - Police	206,966	222,840	279,583	294,360	288,000	300,000	300,000
722.732 Pension-Police/Fire	528,199	806,276	934,667	612,545	612,545	641,212	641,212
818 Contractual Services	3,525	3,551	4,151	3,600	91,000	3,800	3,800
963.345 Contingency-Act 345 Ren Zone	0	0	566,534	545,000	0	0	0
	<u>986,120</u>	<u>1,194,956</u>	<u>1,961,775</u>	<u>1,637,225</u>	<u>1,183,545</u>	<u>1,145,012</u>	<u>1,145,012</u>
Public Safety - Unallocated	<u>1,127,323</u>	<u>1,377,928</u>	<u>2,143,595</u>	<u>1,821,325</u>	<u>1,373,845</u>	<u>1,345,312</u>	<u>1,345,312</u>

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 401 Planning

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
Personal Services:							
706 Salaries and Wages	0	0	0	26,657	996	0	0
715 Employers FICA	0	0	0	2,040	23	0	0
719 Health Insurance	0	0	0	6,688	0	0	0
719.678 RX Drug Insurance	0	0	0	2,030	0	0	0
722 Pension-General	0	0	0	1,467	0	0	0
724 Unemployment	0	0	0	73	0	0	0
724.001 Workers Compensation	0	0	0	262	0	0	0
725 Other Fringe Benefits	0	0	0	500	0	0	0
	0	0	0	39,717	1,019	0	0
Contractual and Other:							
802 Planning Services	103,652	91,220	99,245	60,000	77,124	89,963	89,963
818.047 Cont Serv.-Sign Ord.	0	834	0	0	0	0	0
958 Memberships & Dues	9,805	9,805	9,805	9,805	9,805	9,805	9,805
	113,457	101,859	109,050	69,805	86,929	99,768	99,768
Planning	113,457	101,859	109,050	109,522	87,948	99,768	99,768

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

City Planning Commission

6421 Zoning Ordinance & Proposals	70,866	72,744	75,641	53,500	38,276	46,000	46,000
6422 Vacation Proposals	36	-	-	13,500	9,652	11,000	11,000
6423 Comprehensive Plan	2,675	8	-	4,000	2,788	3,500	3,500
6424 Misc. - Meetings, requests, etc...	-	105	-	7,500	5,016	6,000	6,000
	73,577	72,857	75,641	78,500	55,732	66,500	66,500

Zoning & Sign Boards of Appeal

6441 Zoning Variances/Appeals	23,870	20,801	21,974	15,000	21,262	22,800	22,800
6442 Signs Variances/Appeals	62	3,738	(64)	4,500	6,714	7,200	7,200
6443 Misc. - Meetings, requests, etc...	-	-	-	-	-	-	-
	23,932	24,539	21,910	19,500	27,976	30,000	30,000

Other Plans, Studies & Grants

6461 GIS Mapping and Graphic Services	16	-	-	-	-	-	-
6462 Downtown Development Authority	2	-	-	-	-	-	-
6463 Historic District Commission	-	-	356	-	-	-	-
6464 Parks and Recreation Commission	4,069	-	-	-	-	-	-
6465 Brownfield Redevelopment	-	25	-	-	(12)	-	-
6466 Regional Sewer Authority	723	724	-	-	-	-	-
6467 Fire Consolidation Study	-	443	4,493	-	(18)	-	-
6468 Other Programs	1,333	3	2,621	8,254	1,002	-	-
	6,143	1,195	7,470	8,254	972	-	-

Total	113,457	101,859	109,050	109,522	87,948	99,768	99,768
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City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 426 Office Of Emergency Measures

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
Personal Services:							
706 Salaries and Wages	35,798	38,355	42,632	45,807	45,807	48,650	48,650
715 Employers FICA	2,640	2,917	3,247	3,504	3,635	3,722	3,722
719 Health Insurance	3,827	4,136	8,994	8,904	1,710	1,710	1,710
719.678 RX Drug Insurance	0	120	2,042	2,212	0	0	0
719.679 Health Insurance Deductible	0	0	0	0	0	0	0
722 Pension-General	1,208	1,716	2,334	2,519	2,613	2,919	2,919
724 Unemployment	172	239	146	146	146	171	171
724.001 Workers Compensation	48	53	59	64	67	68	68
725 Other Fringe Benefits	811	676	899	953	953	971	971
	44,504	48,212	60,353	64,109	54,931	58,211	58,211
Contractual and Other:							
933 Equipment Maintenance	0	0	0	0	0	0	0
969.002 Contrib. to County-OEM	-7,080	-2,574	6,025	-2,700	6,100	6,100	6,100
	-7,080	-2,574	6,025	-2,700	6,100	6,100	6,100
Capital Outlay:							
986 Radio Equipment	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
Office Of Emergency Measures	37,424	45,638	66,378	61,409	61,031	64,311	64,311



City of Jackson
Fiscal Year 2008/09 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	73,358	-
101-445	Drains At Large	72,053	-
101-446	Storm Drain Construction	-	98,000
101-447	Ground Maintenance	17,718	-
101-448	Sidewalk Construction	130,000	-
101-450	Street Lighting	-	407,231
101-455	Weed Control	23,684	-
General Fund Total - Public Works & Engineering		\$ 326,813	\$ 505,231

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 441 Tax Property Maintenance

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
Personal Services:							
706 Salaries and Wages	6,689	786	1,910	0	0	0	0
707 Wages-Temporary	4,580	143	24	0	0	0	0
715 Employers FICA	927	71	117	0	31	0	0
719 Health Insurance	1,510	238	311	0	66	0	0
719.678 RX Drug Insurance	0	9	76	0	18	0	0
719.679 Health Insurance Deductible	0	0	0	0	0	0	0
722 Pension-General	240	35	83	0	22	0	0
724 Unemployment	131	11	12	0	0	0	0
724.001 Workers Compensation	283	22	33	0	9	0	0
725 Other Fringe Benefits	144	11	9	0	3	0	0
	14,504	1,326	2,575	0	149	0	0
Material and Supplies:							
756 Miscellaneous Supplies	400	897	0	0	0	0	0
782 Materials	903	195	258	0	0	0	0
	1,303	1,092	258	0	0	0	0
Contractual and Other:							
818 Contractual Services	1,476	8,883	12,488	0	5,235	5,000	5,000
943 Equipment Rental	8,128	876	2,236	0	0	0	0
959 Property Taxes	7,024	5,411	5,497	0	4,256	5,000	5,000
966 PW Overhead	3,766	452	1,374	0	360	0	0
967 ENG Overhead	306	60	13	0	0	0	0
	20,700	15,682	21,608	0	9,851	10,000	10,000
Tax Property Maintenance	36,507	18,100	24,441	0	10,000	10,000	10,000

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 442 Civic Affairs

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
Personal Services:							
706 Salaries and Wages	17,633	15,232	13,961	14,150	14,000	14,650	14,650
707 Wages-Temporary	2,097	767	1,000	0	0	4,027	4,027
709 Overtime	6,743	5,092	4,908	4,500	4,500	5,200	5,200
715 Employers FICA	2,007	1,655	1,517	1,427	1,415	1,827	1,827
719 Health Insurance	5,670	4,925	4,142	3,509	2,828	2,959	2,959
719.678 RX Drug Insurance	0	275	1,012	776	830	869	869
719.679 Health Insurance Deductible	0	0	0	0	629	658	658
722 Pension-General	869	950	1,050	1,026	1,018	1,191	1,191
724 Unemployment	98	67	79	65	80	103	103
724.001 Workers Compensation	601	572	445	441	438	565	565
725 Other Fringe Benefits	562	327	140	282	205	319	319
	36,280	29,862	28,254	26,176	25,943	32,368	32,368
Material and Supplies:							
782 Materials	14,047	4,316	8,553	9,036	8,685	8,868	8,868
	14,047	4,316	8,553	9,036	8,685	8,868	8,868
Contractual and Other:							
818 Contractual Services	1,071	6,758	3,752	4,459	4,459	1,500	1,500
920 Utilities	788	1,030	1,760	2,176	2,176	2,241	2,241
943 Equipment Rental - MP	14,688	10,024	11,573	11,000	10,358	10,330	10,330
959. Property taxes	0	106	0	181	181	186	186
966 PW Overhead	13,589	9,628	12,521	16,972	16,650	17,865	17,865
967 ENG Overhead	3,681	4,918	3,166	0	1,794	0	0
	33,817	32,464	32,772	34,788	35,618	32,122	32,122
Civic Affairs	84,144	66,642	69,579	70,000	70,246	73,358	73,358

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 442 Civic Affairs

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
<u>WORK PROJECT DETAIL</u>							
Work Project Titles:							
100 Clean Up Day	12,001	7,946	7,336	0	0	0	0
101 Bees Nest Removal	105	140	300	0	0	0	0
103 Miscellaneous	4,693	3,341	6,442	8,447	8,447	6,500	6,500
106 Clean Sweep Program	242	0	0	0	0	0	0
107 Parades, Fires, Bandstands	6,796	6,811	7,067	8,041	8,041	7,200	7,200
108 Work at Police Dept. & Others	0	164	0	0	0	0	0
109 Prop. Maint./Non-Tax	3,582	1,804	3,766	5,100	5,100	4,253	4,253
111 Summerfest	7,658	0	0	0	0	0	0
111A Damaged Art/ Riverwalk	0	217	0	0	0	0	0
112 Public Information Program	3,099	1,424	2,042	2,000	2,100	2,200	2,200
113 Incubator/Resource Center	1,734	344	828	1,400	1,400	1,450	1,450
114 DDA Banners	1,916	2,840	1,323	3,310	3,310	3,410	3,410
115 Brick Walk Resetting	3,025	2,023	2,385	3,100	3,100	3,100	3,100
117 Downtown Christmas Decoration	9,010	8,010	6,412	6,700	6,700	6,900	6,900
118 Summer Night Tree	72	0	3	0	0	0	0
121 Private Property Evaluations	18,311	17,881	20,341	17,000	18,234	20,510	20,510
122 Red Cross (Carousal, Birdhouses)	1,149	0	0	0	0	0	0
124 Private Property Write-Offs	1,495	689	1,745	3,000	3,000	3,000	3,000
125 Neighborhood Cleanup	1,016	374	429	1,061	1,061	1,000	1,000
127 Banner Poles Installation	0	1,806	65	0	0	0	0
128 New Years Fireworks	4,775	4,399	4,502	5,500	1,000	5,594	5,594
130 Bucky Harris Park	200	86	0	0	0	0	0
132 Cruise Night	1,151	1,274	1,363	2,000	2,000	2,000	2,000
133 Remove Banner Poles	0	560	5	0	0	0	0
134 Chittock Street Park	93	0	0	0	0	0	0
136 Clocktower Maintenance	1,160	2,690	799	1,100	1,500	1,500	1,500
137 Streetscape Utilities	275	1,617	1,854	2,241	2,241	2,241	2,241
138 World Changers	388	0	327	0	512	0	0
140 Family Services Run/Walk	198	202	246	0	0	0	0
Recycle Lot Maintenance	0	0	0	0	2,500	2,500	2,500
	84,144	66,642	69,580	70,000	70,246	73,358	73,358

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 445 Drains At Large

Account Description		2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
		Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Personal Services:								
706	Salaries and Wages	9,528	8,996	10,557	11,596	11,596	11,944	11,944
707	Wages - Temporary	569	428	297	0	100	0	0
709	Overtime	896	93	420	0	0	0	0
715	Employers FICA	963	639	562	887	895	914	914
719	Health Insurance	2,950	2,279	1,440	2,876	2,342	2,413	2,413
719.678	RX Drug Insurance	0	24	332	636	688	708	708
719.679	Health Insurance Deductible	0	0	0	0	521	536	536
722	Pension-General	424	361	387	638	638	717	717
724	Unemployment	7	80	29	41	50	51	51
724.001	Workers Compensation	241	183	152	274	277	283	283
725	Other Fringe Benefits	171	112	54	231	253	260	260
		15,749	13,195	14,230	17,179	17,360	17,826	17,826
Material and Supplies:								
782	Materials	5,044	3,576	1,237	5,132	5,132	5,285	5,285
		5,044	3,576	1,237	5,132	5,132	5,285	5,285
Contractual and Other:								
818	Contractual Services	32,195	27,138	30,272	32,892	32,892	30,018	30,018
873	Travel	5,918	16	0	0	0	0	0
943	Equipment Rental	8,613	7,018	5,901	7,934	7,939	8,174	8,174
966	PW Overhead	0	5,188	5,704	10,552	10,436	10,750	10,750
967	ENG Overhead	80	24	0	0	0	0	0
		46,806	39,384	41,877	51,378	51,267	48,942	48,942
Drains At Large		67,599	56,155	57,344	73,689	73,759	72,053	72,053

WORK PROJECT DETAIL

Work Project Titles:								
160	Storm Sewer Repair	13,300	10,826	5,279	22,660	22,969	23,658	23,658
161	Storm Drain Bank Maintenance	11,419	9,792	14,974	8,134	8,134	8,259	8,259
162	Clean River Pavement	0	0	98	1,405	1,405	1,447	1,447
163	Grand River Improvement	1,274	2,766	1,552	6,003	5,434	5,998	5,998
164	Grand River Clean-Up	8,118	1,854	1,080	2,595	2,265	2,673	2,673
165	Leoni Site Dam	0	0	0	0	660	0	0
166	Storm Water Quality Study	4,000	0	0	0	0	0	0
168	Illicit Discharge Elim. Plan	1,620	21,638	0	0	0	0	0
169	Phase II Implementation	24,622	0	26,272	24,946	24,946	21,518	21,518
170	Watershed Council Admin.	3,246	97	0	3,246	3,246	4,000	4,000
172	Annual Mem. Fees - WSC	0	1,500	0	0	0	0	0
173	NPDES Annual Fees - Phase II	0	4,000	4,000	4,000	4,000	4,000	4,000
174-85	IDEP - Investigations - MDEQ	0	3,682	4,089	0	0	0	0
177	Pub. Ed.-Phase II USEPA Reg.	0	0	0	700	700	500	500
		67,599	56,155	57,344	73,689	73,759	72,053	72,053

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 446 Storm Drain Construction

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
Personal Services:							
706 Salaries and Wages	2,399	7,189	9,478	7,090	7,090	7,444	7,444
707 Wages - Temporary	165	318	0	0	0	0	0
709 Overtime	106	2,209	152	0	0	0	0
715 Employers FICA	188	730	745	542	542	569	569
719 Health Insurance	471	1,140	2,429	1,124	1,062	992	992
719.678 RX Drug Insurance	0	38	569	262	264	274	274
719.679 Health Insurance Deductible	0	0	0	0	123	116	116
722 Pension-General	81	423	541	390	425	447	447
724 Unemployment	8	10	33	23	30	31	31
724.001 Workers Compensation	45	133	162	85	90	94	94
725 Other Fringe Benefits	46	233	11	112	116	122	122
	3,509	12,423	14,120	9,628	9,742	10,089	10,089
Material And Supplies							
782 Materials	1,970	0	3,651	0	0	0	0
	1,970	0	3,651	0	0	0	0
Contractual and Other:							
818 Contractual Services	0	41,001	37,419	82,410	81,757	82,700	82,700
943 Equipment Rental	764	0	3,607	0	0	0	0
966 PW Overhead	921	0	4,434	0	0	0	0
967 ENG Overhead	694	6,132	3,594	4,962	4,963	5,211	5,211
	2,379	47,133	49,054	87,372	86,720	87,911	87,911
Storm Drain Construction	7,858	59,556	66,825	97,000	96,462	98,000	98,000

WORK PROJECT DETAIL

Work Project Titles:

Hobart: West End to Walker	-	68,370	-	-
Jackson & Cortland: Storm Sewer	-	21,368	-	-
Misc. Storm Sewer Const. & Planning	-	6,724	-	-
Catch Basin Separations	25,000	-	25,000	25,000
First: Greenwood to Morrell	-	-	20,000	20,000
Clinton: Lansing to Monroe	10,000	-	-	-
Misc. Storm Sewer Const. & Planning	42,000	-	33,000	33,000
Wildwood: Daniel to West	20,000	-	20,000	20,000
	97,000	96,462	98,000	98,000

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 447 Grounds Maintenance

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
Personal Services:							
706 Salaries and Wages	46,691	34,476	33,090	38,000	43,000	45,000	45,000
707 Wages-Temporary	6,374	4,516	8,131	0	0	7,517	7,517
709 Overtime	3,937	4,015	3,116	3,000	0	3,000	3,000
715 Employers FICA	4,414	3,281	3,344	3,137	3,290	4,247	4,247
719 Health Insurance	12,408	8,174	8,055	9,424	9,686	9,090	9,090
719.678 RX Drug Insurance	0	25	2,008	2,083	2,850	2,669	2,669
719.679 Health Insurance Deductible	0	0	0	0	2,081	2,021	2,021
722 Pension-General	1,793	1,730	1,969	2,255	2,365	2,880	2,880
724 Unemployment	219	158	122	144	185	274	274
724.001 Workers Compensation	1,309	974	971	970	1,018	1,279	1,279
725 Other Fringe Benefits	1,082	520	274	757	500	981	981
	78,227	57,869	61,080	59,770	64,975	78,958	78,958
Material and Supplies:							
782 Materials	11,766	5,252	6,364	8,269	8,269	7,516	7,516
	11,766	5,252	6,364	8,269	8,269	7,516	7,516
Contractual and Other:							
818 Contractual Services	4,389	21,040	25,455	23,533	23,533	8,573	8,573
943 Equipment Rental	41,813	31,851	39,663	41,316	46,000	38,861	38,861
966 PW Overhead	35,910	24,996	29,586	37,310	38,700	43,200	43,200
967 ENG Overhead	15	0	0	0	0	0	0
	82,127	77,887	94,704	102,159	108,233	90,634	90,634
Grounds Maintenance	172,120	141,008	162,148	170,198	181,477	177,108	177,108

WORK PROJECT DETAIL

Work Project Titles:							
200 Benches & Trash Receptacles	124	649	1,724	2,300	2,300	2,369	2,369
201 Trash Container Pickup-Downtown	5,524	5,568	5,568	7,910	7,910	8,047	8,047
202 CBD Trees,Flowers,Planters	-	-	-	-	-	-	-
204 Recycling Brush/Compost	3,477	3,360	5,306	4,520	4,520	4,570	4,570
205 Blackman Park	43	-	-	-	-	-	-
206 Maintenance Of Islands	17,449	14,836	15,509	16,648	16,648	17,073	17,073
207 City Property Lawn Maint.	6,353	5,178	8,051	8,683	8,683	8,943	8,943
208 Downtown Improvement	1,665	-	2,137	2,137	5,413	4,000	4,000
210 City Walks - Snow & Ice Control	25,785	15,474	24,828	22,000	24,570	24,780	24,780
211 Brush Cut & Debris Removal	1,570	452	366	4,000	3,145	3,326	3,326
212 CBD Cleanup/Weed Control	262	44	1,414	4,000	4,000	4,000	4,000
217 Leaf Pickup	107,199	95,447	97,206	98,000	104,288	100,000	100,000
218 Storm Damage	2,669	-	39	-	-	-	-
	172,120	141,008	162,148	170,198	181,477	177,108	177,108

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 448 Sidewalk Construction

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
Personal Services:							
706 Salaries and Wages	25,262	64,849	34,763	32,000	32,000	33,950	33,950
707 Wages-Temporary	7,681	4,307	1,643	0	0	5,400	5,400
709 Overtime	69	98	0	0	0	0	0
715 Employers FICA	2,313	5,461	2,482	2,448	2,448	3,010	3,010
719 Health Insurance	7,801	22,146	9,268	7,936	6,464	6,858	6,858
719.678 RX Drug Insurance	0	1,235	2,316	1,754	1,898	2,013	2,013
719.679 Health Insurance Deductible	0	0	0	0	1,437	1,524	1,524
722 Pension-General	814	3,043	1,724	1,760	1,760	2,037	2,037
724 Unemployment	64	79	97	112	138	169	169
724.001 Workers Compensation	714	1,691	765	757	757	931	931
725 Other Fringe Benefits	457	760	120	636	598	640	640
	45,175	103,669	53,178	47,403	47,500	56,532	56,532
Material and Supplies:							
782 Materials	22,205	41,733	17,499	29,000	29,000	19,875	19,875
	22,205	41,733	17,499	29,000	29,000	19,875	19,875
Contractual and Other:							
818 Contractual Services	0	300	0	0	0	0	0
943 Equipment Rental	18,383	33,545	18,226	24,477	24,477	23,038	23,038
966 PW Overhead	16,627	43,941	25,242	29,120	28,800	30,555	30,555
967 ENG Overhead	12	12	0	0	0	0	0
	35,022	77,798	43,468	53,597	53,277	53,593	53,593
Sidewalk Construction	102,402	223,200	114,145	130,000	129,777	130,000	130,000

WORK PROJECT DETAIL

Work Project Titles:	Funding Sources			Total Costs
	Gen. Fd.	Grant	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
Safe Routes To School Grant	-	90,000	-	90,000
	30,000	90,000	10,000	130,000

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 450 Street Lighting

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
Personal Services:							
706 Salaries and Wages	5,997	6,973	6,650	6,741	6,500	5,951	5,951
707 Wages-Temporary	386	229	372	0	20	0	0
709 Overtime	128	291	336	0	200	0	0
715 Employers FICA	552	567	553	516	514	455	455
719 Health Insurance	1,514	1,780	980	1,068	1,003	793	793
719.678 RX Drug Insurance	0	7	198	249	203	219	219
719.679 Health Insurance Deductible	0	0	0	0	0	92	92
722 Pension-General	235	329	384	371	402	357	357
724 Unemployment	30	43	22	22	27	25	25
724.001 Workers Compensation	156	169	164	81	82	75	75
725 Other Fringe Benefits	48	8	13	106	108	98	98
	9,046	10,396	9,672	9,154	9,059	8,065	8,065
Material And Supplies							
782 Materials	1,391	936	4,651	8,000	6,000	7,000	7,000
	1,391	936	4,651	8,000	6,000	7,000	7,000
Contractual and Other:							
818 Contractual Services	30,198	462,174	0	0	0	0	0
920 Utilities	333,587	350,506	380,397	355,000	382,500	384,000	384,000
943 Equipment Rental	1,892	2,820	2,257	4,000	4,000	4,000	4,000
966 PW Overhead	36	238	0	0	0	0	0
967 ENG Overhead	4,668	4,589	4,886	4,719	4,690	4,166	4,166
	370,381	820,327	387,540	363,719	391,190	392,166	392,166
Street Lighting	380,818	831,659	401,863	380,873	406,249	407,231	407,231

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 455 Weed Control

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
Personal Services:							
706 Salaries and Wages	151	184	487	1,169	1,169	1,204	1,204
715 Employers FICA	5	0	32	89	89	92	92
719 Health Insurance	9	20	41	290	236	243	243
719.678 RX Drug Insurance	0	0	11	64	69	71	71
719.679 Health Insurance Deductible	0	0	0	0	52	54	54
722 Pension-General	2	13	23	64	64	72	72
724 Unemployment	0	12	0	4	5	5	5
724.001 Workers Compensation	0	0	1	28	28	28	28
725 Other Fringe Benefits	1	4	3	23	25	26	26
	168	233	598	1,731	1,737	1,795	1,795
Material and Supplies:							
782 Materials	672	515	772	0	0	0	0
	672	515	772	0	0	0	0
Contractual and Other:							
818 Contractual Services	7,819	19,172	17,162	24,597	19,893	20,582	20,582
943 Equipment Rental	15	30	24	223	223	223	223
966 PW Overhead	53	172	336	1,064	1,052	1,084	1,084
	7,887	19,374	17,522	25,884	21,168	21,889	21,889
Weed Control	8,727	20,122	18,892	27,615	22,905	23,684	23,684

WORK PROJECT DETAIL

Work Project Titles:							
280 Private Property Mowing	8,727	20,122	18,892	27,615	22,905	23,684	23,684
	8,727	20,122	18,892	27,615	22,905	23,684	23,684

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 459 Emergency Equipment

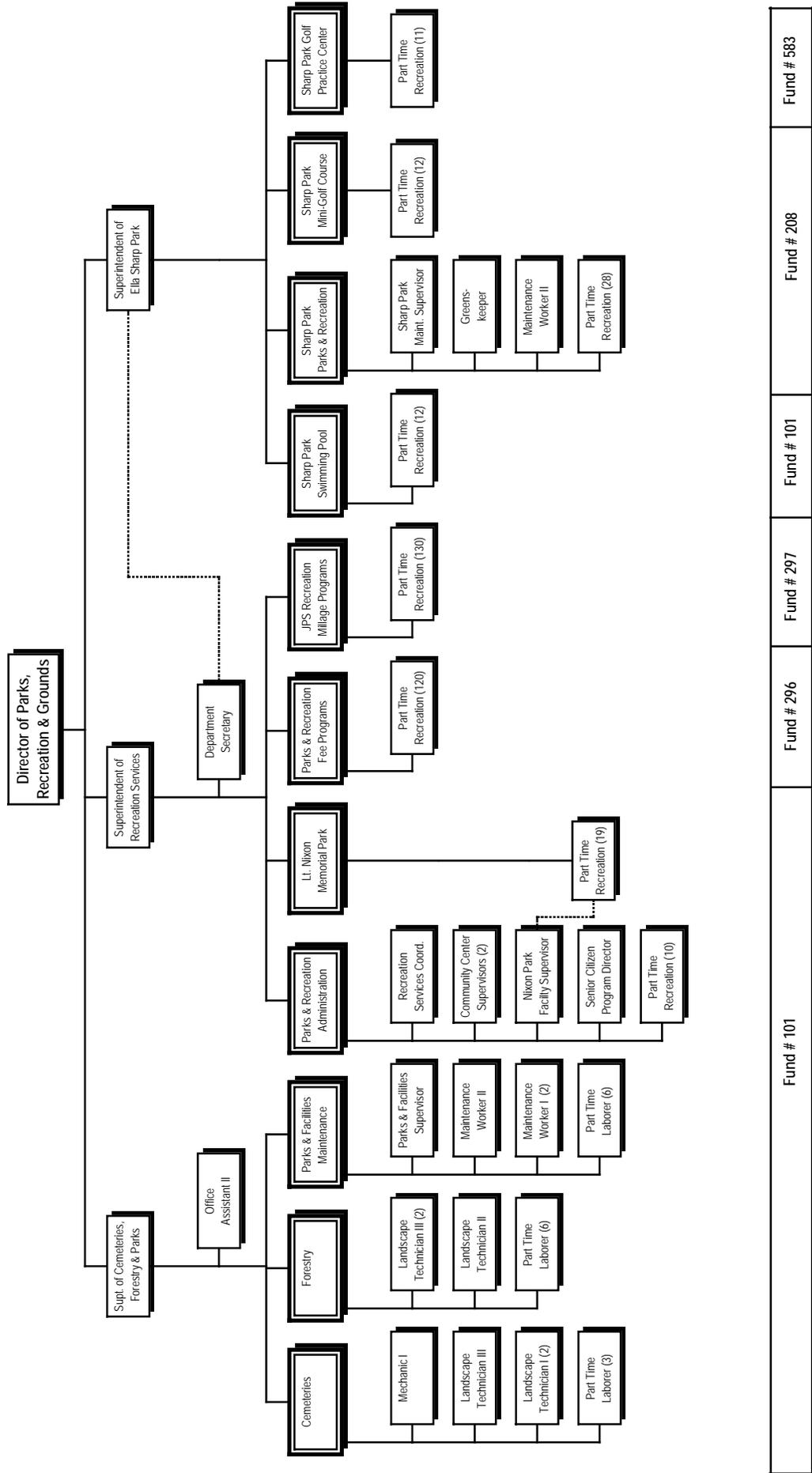
Account Description	2004/05 Actual	2005/06 Actual	2006/07 Actual	2007/08 Budget	2007/08 Projected	2008/09 Manager Proposed	2008/09 Council Adopted
Personal Services:							
706 Salaries and Wages	742	326	0	0	0	0	0
715 Employers FICA	56	25	0	0	0	0	0
719 Health Insurance	174	84	0	0	0	0	0
719.678 RX Drug Insurance	0	1	0	0	0	0	0
719.679 Health Insurance Deductible	0	0	0	0	0	0	0
722 Pension-General	26	15	0	0	0	0	0
724 Unemployment	0	1	0	0	0	0	0
724.001 Workers Compensation	17	7	0	0	0	0	0
725 Other Fringe Benefits	5	0	0	0	0	0	0
	1,020	459	0	0	0	0	0
Material and Supplies:							
782 Materials	1,135	2,697	0	0	0	0	0
	1,135	2,697	0	0	0	0	0
Contractual and Other:							
943 Equipment Rental - MP	168	205	0	0	0	0	0
966 PW Overhead	0	0	0	0	0	0	0
967 ENG Overhead	519	212	0	0	0	0	0
	687	417	0	0	0	0	0
Emergency Equipment	2,842	3,573	0	0	0	0	0



City of Jackson
Fiscal Year 2008/09 Adopted Budget
General Fund
Parks, Recreation & Grounds Summary

Activity #	Activity Name	Proposed Budget
101-276	Cemeteries	\$ 487,796
101-690	Forestry	577,031
101-692	Parks, Recreation & Grounds Admin.	761,911
101-697	Parks & Facilities Maintenance	515,050
101-698	Lt. Nixon Memorial Park	165,932
101-699	Sharp Park Swimming Pool	<u>132,195</u>
General Fund Total - Parks, Recreation & Grounds		<u>\$ 2,639,915</u>

City of Jackson Parks, Recreation & Grounds Activity Personnel Chart



City of Jackson
Fiscal Year 2008/09 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		41,931
306	Landscape Technician III	2		88,213
PT	Part Time Laborer		6	48,000
		3	6	178,144
Add:	Allocation of 1/2 Supt. of Cemeteries, Forestry & Parks from 101-276			35,570
	Allocation of 1/2 Office Assistant II from 101-276			20,965
	Activity Total			234,679

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 690 Forestry

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
Personal Services:							
702. Termination Pay	4,073	0	0	0	0	0	0
706 Salaries and Wages	169,130	152,635	167,546	177,730	177,730	186,679	186,679
707 Wages-Temporary	26,118	32,693	41,745	35,000	35,000	48,000	48,000
709 Overtime	10,085	14,581	10,190	11,000	11,000	11,000	11,000
715 Employers FICA	16,092	16,221	18,509	17,269	17,269	15,848	15,848
719 Health Insurance	46,664	47,758	47,456	40,415	40,415	30,837	30,837
719.678 RX Drug Insurance	0	2,036	11,253	11,902	11,902	9,030	9,030
719.679 Health Insurance Deductible	0	0	0	0	0	5,013	5,013
722 Pension-General	6,305	7,639	9,864	9,775	9,775	11,201	11,201
724 Unemployment	1,433	2,163	2,000	1,361	1,361	1,072	1,072
724.001 Workers Compensation	4,143	4,640	4,932	4,490	4,490	4,311	4,311
725 Other Fringe Benefits	-325	443	-705	3,428	3,428	3,428	3,428
	283,718	280,809	312,790	312,370	312,370	326,419	326,419
Material and Supplies:							
737 Publications	0	0	0	300	300	300	300
740 Operating Supplies	15,382	1,790	2,595	5,900	5,900	5,900	5,900
751 Gasoline	4,494	15,232	11,751	12,500	15,500	15,500	15,500
756 Safety Supplies	35	-315	-197	1,080	1,080	1,080	1,080
758 Laundry	579	2,079	2,480	780	780	858	858
759 Small Tools	3,287	1,247	2,913	2,200	2,200	2,200	2,200
778 Equipment Maint. Supplies	13,050	19,490	32,182	21,500	21,500	21,500	21,500
	36,827	39,523	51,724	44,260	47,260	47,338	47,338
Contractual and Other:							
818 Contractual Services	177,211	136,996	177,778	155,345	155,345	155,345	155,345
818.025 Contractual Services-DPW	13,341	3,958	5,550	12,500	12,500	6,500	6,500
853 Telephone	2,813	3,088	3,242	3,000	3,000	3,200	3,200
873 Travel	85	212	113	0	0	0	0
920 Utilities	0	0	0	250	250	0	0
933 Equipment Maintenance	1,549	1,785	2,328	5,000	5,000	5,000	5,000
938 Grounds Maintenance	4,871	10,005	11,386	9,600	9,600	9,600	9,600
944 Equipment Lease	21,700	38,892	725	7,500	7,500	0	0
944.661 Equipment Lease-Motor Pool	0	0	0	0	0	16,000	16,000
958 Memberships & Dues	80	90	200	175	175	175	175
960 Education & Training	804	735	370	1,500	1,500	1,000	1,000
963.999 P Card Clearing	0	0	206	0	0	0	0
	222,454	195,761	201,898	194,870	194,870	196,820	196,820
Capital Outlay:							
974 Land Improvements	595	5,742	5,000	0	0	0	0
982 Machinery & Equipment	8,281	5,260	11,882	6,454	6,454	6,454	6,454
	8,876	11,002	16,882	6,454	6,454	6,454	6,454
Forestry	551,875	527,095	583,294	557,954	560,954	577,031	577,031

City of Jackson
Fiscal Year 2008/09 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		55,315
009	Community Center Supervisors	2		110,631
010	Recreation Services Coordinator	1		59,158
010	Nixon Park Facility Supervisor	1		54,887
012	Superintendent of Rec. Services	1		66,942
017	Director of Parks, Rec. & Grounds	1		87,953
307	Department Secretary	1		46,781
PT	Part Time - Recreation		10	46,440
Activity Total		8	10	528,107

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

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

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
Personal Services:							
706 Salaries and Wages	416,710	437,155	452,672	465,535	465,535	481,667	481,667
707 Wages-Temporary	35,177	58,529	55,949	44,500	50,000	46,440	46,440
709 Overtime	414	1,069	602	0	0	0	0
715 Employers FICA	36,252	38,538	40,459	38,994	38,994	40,375	40,375
719 Health Insurance	75,661	47,919	52,881	55,885	55,885	52,395	52,395
719.678 RX Drug Insurance	0	1,697	13,372	14,613	14,613	14,620	14,620
719.679 Health Insurance Deductible	0	0	0	0	0	6,593	6,593
722 Pension-General	14,553	19,619	24,856	25,587	25,587	28,881	28,881
724 Unemployment	2,402	3,472	2,969	2,236	2,236	2,052	2,052
724.001 Workers Compensation	9,914	10,646	11,307	11,316	11,316	11,718	11,718
725 Other Fringe Benefits	3,136	4,204	3,823	8,130	8,130	8,270	8,270
	594,219	622,848	658,890	666,796	672,296	693,011	693,011
Material and Supplies:							
726 Office Supplies	5,542	4,341	5,791	5,000	4,000	4,000	4,000
737 Publications	198	203	344	500	500	500	500
745 Program Supplies	7,973	13,291	4,367	10,000	11,000	10,000	10,000
745.001 Prog. Supp.- CD (King Ctr.)	29,654	19,679	30,000	25,000	25,000	35,000	35,000
745.006 Prog. Supp.- Dart Foundation	0	0	0	0	0	5,000	5,000
	43,367	37,514	40,502	40,500	40,500	54,500	54,500
Contractual and Other:							
818 Contractual Services	0	70	0	0	0	0	0
853 Telephone	7,220	8,657	9,729	8,500	8,500	9,000	9,000
861 Auto Allowance	1,184	1,325	947	1,200	600	1,000	1,000
933 Equipment Maintenance	165	1,583	1,931	1,500	1,500	1,700	1,700
934 Office Equipment Maintenance	95	831	1,276	1,500	1,500	1,700	1,700
946 Office Equipment Rental	8	0	0	0	0	0	0
960 Education & Training	549	1,072	424	1,000	1,000	1,000	1,000
	9,221	13,538	14,307	13,700	13,100	14,400	14,400
Capital Outlay:							
981 Office Furniture	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
Parks, Recreation & Grounds Admin.	646,807	673,900	713,699	720,996	725,896	761,911	761,911

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 694 JPS Recreation Programs

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
Personal Services:							
706 Salaries & Wages	829	0	0	0	0	0	0
707 Wages-Temporary	60,399	0	0	0	0	0	0
709 Overtime	0	0	0	0	0	0	0
715 Employers FICA	4,040	0	0	0	0	0	0
719 Health Insurance	0	0	0	0	0	0	0
722 Pension-General	0	0	0	0	0	0	0
724 Unemployment	946	0	0	0	0	0	0
724.001 Workers Compensation	1,198	0	0	0	0	0	0
725 Other Fringe Benefits	0	0	0	0	0	0	0
	67,412	0	0	0	0	0	0
Material and Supplies:							
726 Office Supplies	437	0	0	0	0	0	0
745 Program Supplies	45,363	0	0	0	0	0	0
	45,800	0	0	0	0	0	0
Contractual and Other:							
818 Contractual Services	7,802	0	0	0	0	0	0
861 Auto Allowance	2,221	0	0	0	0	0	0
900 Printing & Publishing	10,704	0	0	0	0	0	0
920 Utilities	41	0	0	0	0	0	0
	20,768	0	0	0	0	0	0
Capital Outlay:							
984 Software	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
JPS Recreation Programs	133,980	0	0	0	0	0	0

Note: The activity related to this program is funded with a millage and will be accounted for in a separate fund (#297) effective 7/1/05 with the levy of the millage renewal.

City of Jackson
Fiscal Year 2008/09 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		49,675
304	Maintenance Worker I	2		60,258
305	Maintenance Worker II	1		41,918
PT	Part Time - Laborer		6	53,000
		4	6	204,851
Add: Allocations from 208-691:				
	Superintendent of Ella Sharp Park (1/3)			23,945
	Park & Facilities Supervisor (1/3)			16,500
	Maintenance Worker II (1/3)			10,314
Activity Total				255,610

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 697 Parks And Facilities Maintenance

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
Personal Services:							
702 Termination Pay	0	3,739	22,163	0	0	0	0
706 Salaries and Wages	202,639	196,618	170,637	197,649	197,649	202,610	202,610
707 Wages-Temporary	53,672	46,189	66,075	48,000	48,000	53,000	53,000
709 Overtime	19,994	15,044	6,607	11,000	11,000	11,000	11,000
715 Employers FICA	21,235	20,055	19,223	18,975	18,975	19,412	19,412
719 Health Insurance	27,883	27,467	18,424	29,638	29,638	23,616	23,616
719.678 RX Drug Insurance	0	651	4,648	7,216	7,216	6,202	6,202
719.679 Health Insurance Deductible	0	0	0	0	0	2,290	2,290
722 Pension-General	7,760	9,514	9,815	11,017	11,017	12,346	12,346
724 Unemployment	1,688	1,989	1,504	1,509	1,509	1,767	1,767
724.001 Workers Compensation	6,150	5,895	5,596	5,713	5,713	5,837	5,837
725 Other Fringe Benefits	4,047	3,750	2,898	4,261	4,261	4,296	4,296
	345,068	330,911	327,590	334,978	334,978	342,376	342,376
Material and Supplies:							
745 Program Supplies	432	0	622	1,500	1,500	1,500	1,500
751 Gasoline	4,826	7,376	8,196	7,500	12,500	12,500	12,500
758 Laundry	1,561	2,031	1,601	1,110	1,110	1,188	1,188
776 Custodial Supplies	7,202	10,814	11,802	8,500	8,500	8,500	8,500
778 Equipment Maint. Supplies	11,630	13,912	11,526	13,500	13,500	13,500	13,500
783 Seed And Sod	5,605	7,347	3,799	5,500	5,500	5,500	5,500
	31,256	41,480	37,546	37,610	42,610	42,688	42,688
Contractual and Other:							
853 Telephone	582	1,207	632	650	650	1,500	1,500
920 Utilities	82,598	84,885	84,495	85,000	85,000	85,000	85,000
931 Building Maintenance	8,251	12,028	17,139	10,000	10,000	10,000	10,000
933 Equipment Maintenance	1,297	2,325	7,762	5,000	5,000	5,000	5,000
939 Vehicle Maintenance	381	12,000	2,748	5,000	5,000	5,000	5,000
940 Playground Repairs	14,052	20,013	3,384	0	0	0	0
941 Rentals	105	110	0	250	250	0	0
944.661 Equipment Lease-Motor Pool	0	0	0	0	4,732	12,732	12,732
	107,266	132,568	116,160	105,900	110,632	119,232	119,232
Capital Outlay:							
982 Machinery & Equipment	16,277	11,177	32,881	10,500	10,500	4,300	4,300
985 Vehicles	0	0	14,844	24,454	6,454	6,454	6,454
	16,277	11,177	47,725	34,954	16,954	10,754	10,754
Parks And Facilities Maintenance	499,867	516,136	529,021	513,442	505,174	515,050	515,050

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 698 Lt. Nixon Memorial Park

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
Personal Services:							
706 Salaries and Wages	0	271	371	0	0	0	0
707 Wages-Temporary	51,786	56,680	60,299	76,000	67,000	72,000	72,000
709 Overtime	0	441	0	0	0	0	0
715 Employers FICA	3,905	4,322	4,541	5,814	5,126	5,508	5,508
722 Pension-General	0	7	0	0	0	0	0
724 Unemployment	914	1,165	1,474	1,233	1,233	1,368	1,368
724.001 Workers Compensation	1,174	1,293	1,353	1,748	1,541	1,656	1,656
725 Other Fringe Benefits	0	4	0	0	0	0	0
	57,779	64,183	68,038	84,795	74,900	80,532	80,532
Material and Supplies:							
743 Chemicals	5,429	5,460	7,704	7,500	7,500	8,000	8,000
745 Program Supplies	15,369	10,150	8,324	8,000	11,000	12,000	12,000
745.002 Program Supplies-Resale	17,496	14,131	17,860	16,000	18,000	17,000	17,000
776 Custodial Supplies	0	0	332	1,000	600	1,000	1,000
778 Equipment Maint. Supplies	0	227	0	1,000	600	1,000	1,000
	38,294	29,968	34,220	33,500	37,700	39,000	39,000
Contractual and Other:							
818 Contractual Services	0	110	0	0	0	0	0
853 Telephone	1,805	2,079	2,490	2,200	2,400	2,400	2,400
920 Utilities	33,648	35,805	34,874	36,000	38,000	40,000	40,000
931 Building Maintenance	0	951	223	1,500	500	1,000	1,000
933 Equipment Maintenance	187	2,140	4,155	2,000	3,000	3,000	3,000
944 Equipment Lease	0	0	0	0	0	0	0
	35,640	41,085	41,742	41,700	43,900	46,400	46,400
Lt. Nixon Memorial Park	131,713	135,236	144,000	159,995	156,500	165,932	165,932

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 699 Sharp Park Swimming Pool

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
Personal Services:							
707 Wages-Temporary	53,241	45,388	49,642	62,000	60,000	62,000	62,000
715 Employers FICA	4,032	3,430	3,672	4,743	4,590	4,743	4,743
724 Unemployment	939	894	1,175	1,022	1,022	1,026	1,026
724.001 Workers Compensation	1,205	1,031	1,104	1,426	1,380	1,426	1,426
	59,417	50,743	55,593	69,191	66,992	69,195	69,195
Material and Supplies:							
743 Chemicals	8,281	10,359	12,459	12,000	13,000	14,000	14,000
745 Program Supplies	2,739	2,731	1,045	3,000	3,000	3,000	3,000
776 Custodial Supplies	0	0	0	500	500	500	500
778 Equipment Maint Supplies	2,208	303	0	2,000	1,000	2,000	2,000
	13,228	13,393	13,504	17,500	17,500	19,500	19,500
Contractual and Other:							
818 Contractual Services	350	220	0	0	0	0	0
920 Utilities	20,104	27,983	35,298	36,000	39,000	40,000	40,000
931 Building Maintenance	325	0	866	1,000	500	500	500
933 Equipment Maintenance	2,783	3,982	3,920	3,000	3,000	3,000	3,000
	23,562	32,185	40,084	40,000	42,500	43,500	43,500
Capital Outlay:							
982 Machinery & Equipment	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
Sharp Park Swimming Pool	96,207	96,321	109,181	126,691	126,992	132,195	132,195

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 803 Historical District

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
Personal Services:							
702 Termination Pay	0	0	1,748	0	0	0	0
706 Salaries and Wages	25,352	27,092	11,055	26,657	694	0	0
715 Employers FICA	1,832	2,013	999	2,040	0	0	0
719 Health Insurance	5,885	2,455	244	6,688	0	0	0
719.678 RX Drug Insurance	0	60	16	2,030	0	0	0
719.679 Health Insurance Deductible	0	0	0	0	0	0	0
722 Pension-General	880	1,215	649	1,467	0	0	0
724 Unemployment	86	119	0	73	0	0	0
724.001 Workers Compensation	35	38	19	262	0	0	0
725 Other Fringe Benefits	-273	304	437	500	0	0	0
	33,797	33,296	15,167	39,717	694	0	0
Material and Supplies:							
726 Office Supplies	1,523	1,493	486	1,500	0	1,500	1,500
	1,523	1,493	486	1,500	0	1,500	1,500
Contractual and Other:							
802 Planning Services (RII PC)	0	0	0	0	26,877	35,000	35,000
853 Telephone	300	284	89	200	12	200	200
873 Travel	0	0	0	200	0	200	200
880 Community Promotion	298	0	0	300	0	300	300
900 Printing & Publishing	156	143	0	150	0	150	150
958 Memberships & Dues	100	0	0	250	0	250	250
960 Education & Training	-149	63	0	500	0	500	500
	705	490	89	1,600	26,889	36,600	36,600
Historical District	36,025	35,279	15,742	42,817	27,583	38,100	38,100

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 896 Human Relations

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
Personal Services:							
706 Salaries and Wages	0	19,922	35,593	37,573	15,511	0	0
707 Wages-Temporary	0	0	0	0	6,434	37,500	37,500
715 Employers FICA	0	1,422	2,720	2,863	1,679	2,869	2,869
719 Health Insurance	0	854	2,602	2,389	935	0	0
719.678 RX Drug Insurance	0	103	767	844	354	0	0
719.679 Health Insurance Deductible	0	0	0	0	264	0	0
722 Pension-General	0	837	1,955	2,059	928	0	0
724 Unemployment	0	145	73	73	186	171	171
724.001 Workers Compensation	0	26	50	53	45	53	53
725 Other Fringe Benefits	0	202	366	639	152	0	0
	0	23,511	44,126	46,493	26,488	40,593	40,593
Material and Supplies:							
726 Office Supplies	248	220	483	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	0	5,000	5,000	0	0
745.016 Prog. Supp. - Challenge Day	0	0	0	0	678	12,000	12,000
	248	220	483	5,300	5,978	12,300	12,300
Contractual and Other:							
873 Travel	792	93	0	2,000	2,000	1,000	1,000
880 Community Promotion	2,375	5,419	7,749	5,600	11,000	7,000	7,000
958 Memberships & Dues	100	130	0	150	150	150	150
960 Education & Training	0	500	0	2,000	2,000	2,000	2,000
	3,267	6,142	7,749	9,750	15,150	10,150	10,150
Human Relations	3,515	29,873	52,358	61,543	47,616	63,043	63,043

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 999 Contributions to Other Funds

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
Contractual and Other:							
999.202 Cont.-Major Street Fund	0	28,422	0	0	0	0	0
999.203 Cont.-Local Street Fund	0	271,578	0	0	0	0	0
999.208 Cont.-Sharp Park Oper. Fund	60,000	67,000	94,500	40,000	40,000	40,000	40,000
999.210 Cont.-Land Acquisition Fund	0	160,000	0	0	0	0	0
999.211 Cont.-Housing Initiative Fund	70,000	0	0	0	21,000	0	0
999.249 Cont.-Building Inspection Fd.	175,000	185,000	161,000	207,428	204,151	189,000	189,000
999.257 Cont.-Budget Stabilization Fd.	1,000,000	0	0	0	0	0	0
999.267 Cont.-LLEBG Fund	3,675	0	0	0	0	0	0
999.270 Contrib.- LAWNET Grant Fund	0	0	25,584	0	0	0	0
999.285 Cont.-DDA Operating Fund	37,800	37,800	25,000	25,000	25,000	25,000	25,000
999.297 Cont.-JPS Rec.Mill.Prog.Fd.	0	36,196	0	0	0	0	0
999.401 Cont.-Capital Projects Fund	29,124	21,566	24,183	24,345	24,900	25,075	25,075
999.586 Cont.-Parking Assmt. Fund	16,295	16,353	20,588	20,588	20,588	20,588	20,588
999.736 Cont.-Pub.Empl.Hlth Care Fd.	250,000	0	0	0	0	0	0
	1,641,894	823,915	350,855	317,361	335,639	299,663	299,663
Contributions to Other Funds	1,641,894	823,915	350,855	317,361	335,639	299,663	299,663

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.

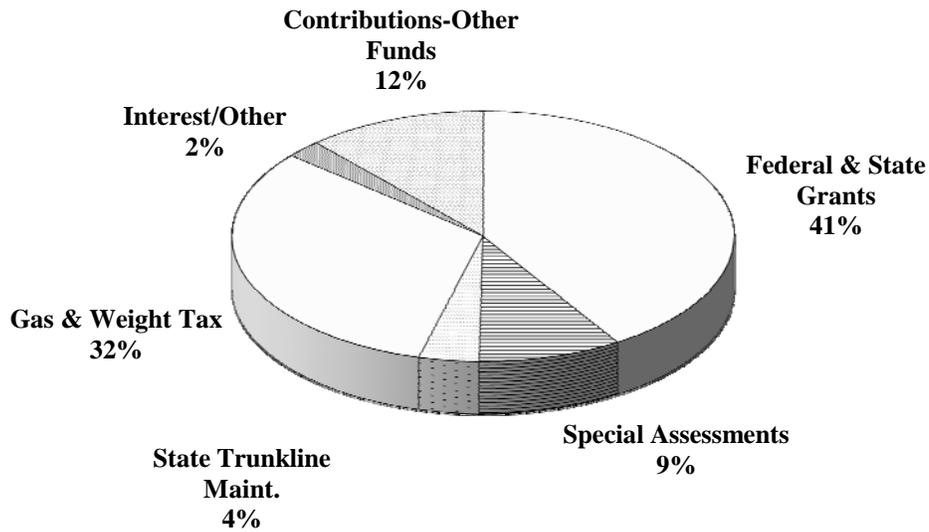
CHARACTER - This fund is to be used:

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.

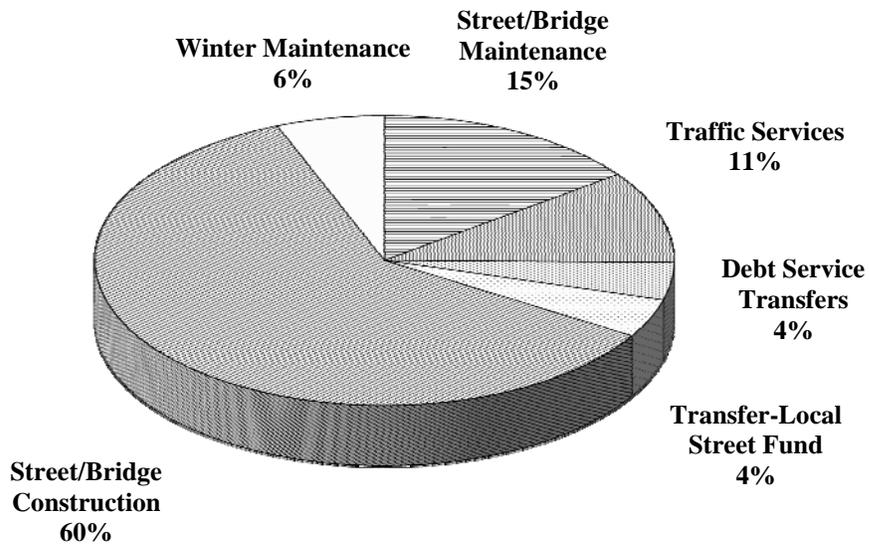
AUTHORITY - The Major Street Fund was established on July 1, 1972, as required by Act 51 of the Public Acts of 1951, as amended.

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Major Street Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2008/09 Adopted Budget
Major Street Fund
Summary of Revenues, Expenditures and Changes in Fund Balances

	2004/05 Actual	2005/06 Actual	2006/07 Actual	2007/08 Budget	2007/08 Projected	2008/09 Manager Proposed	2008/09 Council Adopted
Revenues:							
Federal & State Grants	2,623,115	1,387,997	2,254,607	2,318,650	1,661,479	2,459,922	2,459,922
State Gas & Weight Tax	1,995,245	1,968,287	1,944,862	2,031,249	1,918,210	1,918,210	1,918,210
State Trunkline Maintenance	200,848	142,557	189,557	218,783	231,816	231,816	231,816
Interest	400	13,405	3,212	6,000	3,000	3,000	3,000
Miscellaneous	187,923	149,248	154,615	144,274	193,123	133,555	133,555
Contributions From Other Funds	1,387,522	399,328	953,991	577,350	772,620	1,248,028	1,248,028
	6,395,053	4,060,822	5,500,844	5,296,306	4,780,248	5,994,531	5,994,531
Expenditures:							
Street & Bridge Construction	450,626	460,448	706,470	729,113	470,851	623,066	623,066
Street & Bridge Maintenance	549,502	538,709	789,942	636,715	675,478	685,002	685,002
Bridge Construction	127,250	63,291	0	0	0	0	0
Bridge Maintenance	11,510	14,151	0	0	0	0	0
Traffic Services	518,086	543,355	585,120	607,841	583,852	635,921	635,921
Winter Maintenance	273,141	247,354	261,573	360,577	408,763	371,785	371,785
Transfers To Other Funds	416,418	419,503	557,247	414,097	544,097	521,685	521,685
Trunkline Maintenance	183,480	117,646	172,483	218,783	231,816	231,816	231,816
State Highway Construction	3,519,344	1,765,555	2,972,496	2,480,000	1,874,789	3,084,884	3,084,884
	6,049,357	4,170,012	6,045,331	5,447,126	4,789,646	6,154,159	6,154,159
Revenues Over (Under)							
Expenditures	345,696	(109,190)	(544,487)	(150,820)	(9,398)	(159,628)	(159,628)
Fund Balance - Beginning of Year	502,837	848,533	739,343	194,856	194,856	185,458	185,458
Fund Balance - End of Year	848,533	739,343	194,856	44,036	185,458	25,830	25,830

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 202 Major Street Fund

Account Description		2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
		Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
470	Telecom Fee	127,274	117,119	116,555	127,274	116,555	116,555	116,555
501	Federal And State Grant	2,624,702	1,387,997	2,254,607	2,318,650	1,661,479	2,459,922	2,459,922
539.018	Storm Drains - MDOT	-1,587	0	0	0	0	0	0
569	Act 51 Gas & Weight Tax	1,995,245	1,968,287	1,944,862	2,031,249	1,918,210	1,918,210	1,918,210
582.004	Contrib. R2 Traf	1,541	3,868	-572	0	0	0	0
582.005	Contrib. R2 Asset Mgt.	0	0	2,682	0	0	0	0
664	Interest	400	13,405	3,212	6,000	3,000	3,000	3,000
685	Insurance Ref. (Storm Damage)	13,159	0	0	0	0	0	0
685.677	Insurance Refund-W/C	0	0	0	0	0	0	0
686.498	Trunkline Maintenance	200,848	142,557	189,557	218,783	231,816	231,816	231,816
694.661	Expense Refund-Motor Pool	0	0	0	0	58,348	0	0
698.451	Miscellaneous	1,088	4,650	282	0	1,220	0	0
698.463	Miscellaneous	4,547	1,932	3,632	2,000	2,000	2,000	2,000
698.474	Miscellaneous	40,314	21,679	32,036	15,000	15,000	15,000	15,000
699.101	Cont.-General Fund	0	28,422	0	0	0	0	0
699.245	Cont.-Public Imp. Fund	717,992	101,016	631,966	331,846	454,735	579,290	579,290
699.286	Cont.-CDBG Fund	180,069	45,300	60,953	0	0	115,000	115,000
699.424	Cont.-2003 MTF Bond Const.	230,044	0	0	0	0	0	0
699.895	Cont.-Special Assessmt. Fd.	259,417	224,590	261,072	245,504	317,885	553,738	553,738
Total Revenues		6,395,053	4,060,822	5,500,844	5,296,306	4,780,248	5,994,531	5,994,531

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 451 Street & Bridge Construction

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Personal Services:							
706 Salaries and Wages	121,993	118,329	120,614	153,189	106,682	149,343	149,343
707 Wages-Temporary	833	2,191	1,004	3,420	1,029	3,420	3,420
709 Overtime	2,155	7,011	6,855	4,622	4,943	4,824	4,824
715 Employers FICA	9,686	9,599	9,649	12,334	8,618	12,056	12,056
719 Health Insurance	17,628	20,951	17,496	24,276	13,130	19,901	19,901
719.678 RX Drug Insurance	0	410	4,219	5,653	3,781	5,491	5,491
719.679 Health Insurance Deductible	0	0	0	0	0	2,321	2,321
722 Pension-General	4,440	5,562	6,939	8,680	6,697	9,250	9,250
724 Unemployment Comp	299	757	212	499	449	548	548
724.001 Workers Compensation	1,368	1,404	1,301	1,831	1,347	1,886	1,886
725 Other Fringe Benefits	2,518	1,259	382	2,420	1,754	2,697	2,697
	160,920	167,473	168,671	216,924	148,430	211,737	211,737
Material and Supplies:							
782 Materials	15,364	5,504	3,261	0	1,000	500	500
	15,364	5,504	3,261	0	1,000	500	500
Contractual and Other:							
818 Contractual Services	182,270	201,468	443,212	401,723	242,184	302,912	302,912
943 Equipment Rental - MP	1,671	5,204	23	0	600	0	0
962 Uncollectible Accounts	1,555	0	3,275	0	0	0	0
966 PW Overhead	296	2,054	385	0	500	0	0
967 ENG Overhead	88,550	78,745	87,643	110,466	78,137	107,917	107,917
	274,342	287,471	534,538	512,189	321,421	410,829	410,829
Street Construction	450,626	460,448	706,470	729,113	470,851	623,066	623,066

<u>WORK PROJECT DETAIL</u>				
Work Project Titles:				Total
	CDBG	PIF	Special Assessmt.	FY Cost
First: Greenwood to Morrell (Eng)	-	45,658	49,808	95,466
Ganson: Cooper to East (Eng)	-	-	-	0
High St. (West) (Eng - Local Bridge)	-	-	-	0
High: Losey to Executive (Eng)	-	-	108,700	108,700
Major Bridge Inspection & Eng.	-	25,000	-	25,000
Major St. Const. - Misc.	-	10,000	-	10,000
Major St. Planning & Permits	-	80,000	-	80,000
Mechanic Bridge (Eng - Local Bridge)	-	-	-	0
North St: Lansing to Cooper (Eng)	-	-	-	0
River Arts Walk: Glick to North	115,000	105,000	-	220,000
Safe Routes to School Grant Implem.	-	3,000	-	3,000
Wildwood: Daniel to West (Eng)	-	80,900	-	80,900
	115,000	349,558	158,508	623,066

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 463 Street & Bridge Maintenance

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
Personal Services:							
706 Salaries and Wages	138,309	116,617	159,283	136,940	136,940	141,048	141,048
707 Wages-Temporary	8,844	12,799	11,034	10,500	2,000	11,500	11,500
709 Overtime	4,312	5,347	3,811	5,150	5,150	5,500	5,500
715 Employers FICA	11,781	10,195	12,752	11,673	11,023	12,091	12,091
719 Health Insurance	34,188	21,141	27,956	33,961	27,662	28,492	28,492
719.678 RX Drug Insurance	0	555	6,855	7,507	8,121	8,364	8,364
719.679 Health Insurance Deductible	0	0	0	0	6,149	6,333	6,333
722 Pension-General	5,084	5,461	8,585	7,815	7,815	8,793	8,793
724 Unemployment Comp.	700	1,200	462	535	620	680	680
724.001 Workers Compensation	3,203	2,523	3,036	3,611	3,410	3,740	3,740
725 Other Fringe Benefits	2,777	1,340	1,441	2,731	2,987	3,077	3,077
	209,198	177,178	235,215	220,423	211,877	229,618	229,618
Material and Supplies:							
782 Materials	96,657	47,622	73,389	71,566	73,099	77,713	77,713
	96,657	47,622	73,389	71,566	73,099	77,713	77,713
Contractual and Other:							
818 Contractual Services	0	88,448	157,310	24,515	71,652	50,000	50,000
818.690 Contractual Services-Forestry	0	2,294	304	4,000	4,000	4,000	4,000
873. Travel	0	0	98	0	0	0	0
943 Equipment Rental - MP	141,141	144,245	189,926	186,909	186,909	191,778	191,778
960 Education & Training	0	160	50	0	0	0	0
966 PW Overhead	102,462	78,668	133,610	129,302	127,881	131,893	131,893
967 ENG Overhead	44	94	40	0	60	0	0
	243,647	313,909	481,338	344,726	390,502	377,671	377,671
Street Maintenance	549,502	538,709	789,942	636,715	675,478	685,002	685,002

WORK PROJECT DETAIL

(See Detail Next Page)

Work Project Titles:							
Street Cleaning	190,321	172,514	191,304	187,500	196,730	208,955	208,955
Maintenance C&G Street	290,300	274,133	419,290	297,179	325,929	325,732	325,732
Catch Basin Maintenance	53,323	62,295	92,707	97,714	93,714	99,513	99,513
Maint. No C&G Streets	15,558	29,767	84,641	54,322	59,105	50,802	50,802
	549,502	538,709	787,942	636,715	675,478	685,002	685,002

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Work Project Detail

Fund 202 Major Street Fund

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

Dept.	Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
		Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<u>Street Cleaning:</u>								
700	Machine Sweeping	78,389	81,313	86,340	83,000	83,901	101,320	101,320
701	Haul Sweepings	40,739	41,457	50,573	51,000	51,000	52,530	52,530
702	Hand Cleaning	71,193	49,744	54,391	53,500	53,500	55,105	55,105
703	Sweeping - Leaves	0	0	0	0	8,329	0	0
		190,321	172,514	191,304	187,500	196,730	208,955	208,955
<u>Maintenance C&G Street:</u>								
705	Asphalt Patching	178,010	111,775	168,396	151,334	150,676	155,874	155,874
706	Concrete Patching	0	2,130	281	7,300	5,500	7,520	7,520
707	Curb & Gutter Repair	29,958	14,846	34,712	48,663	39,663	43,475	43,475
708	Crackfill	65,492	46,152	25,064	56,245	46,453	51,363	51,363
709	Parkway Maintenance	14,344	14,539	21,060	16,367	16,367	17,500	17,500
711	Chipseal	2,496	84,691	169,777	17,270	67,270	50,000	50,000
		290,300	274,133	419,290	297,179	325,929	325,732	325,732
<u>Catch Basin Maintenance:</u>								
712	Catch Basin Work	27,634	26,634	36,751	45,226	42,226	44,935	44,935
713	Clean Catch Basins	25,689	35,661	55,956	52,488	51,488	54,578	54,578
		53,323	62,295	92,707	97,714	93,714	99,513	99,513
<u>Maintenance No C&G Streets:</u>								
714	Asphalt Patching	525	2,690	5,172	4,726	4,726	4,868	4,868
715	Crackfill	0	0	274	0	0	0	0
717	Shoulder & Gutter Repair	3,253	6,660	9,852	8,940	8,940	9,208	9,208
718	Chipseal	0	0	282	0	0	0	0
719	GEO Database (Mapping)	0	0	29,938	0	4,783	0	0
720	Non Motorized Maintenance	11,780	20,417	19,912	11,000	11,000	11,330	11,330
722	Bridge Maintenance	0	0	14,022	24,656	24,656	25,396	25,396
724	Mapping - GIS	0	0	5,189	5,000	5,000	0	0
		15,558	29,767	84,641	54,322	59,105	50,802	50,802
		549,502	538,709	787,942	636,715	675,478	685,002	685,002

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 472 Bridge Construction

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
Personal Services:							
706 Salaries and Wages	4,384	1,475	0	0	0	0	0
709 Overtime	35	0	0	0	0	0	0
715 Employers FICA	330	98	0	0	0	0	0
719 Health Insurance	723	231	0	0	0	0	0
719.678 RX Drug Insurance	0	5	0	0	0	0	0
719.679 Health Insurance Deductible	0	0	0	0	0	0	0
722 Pension-General	152	58	0	0	0	0	0
724 Unemployment Comp.	8	5	0	0	0	0	0
724.001 Workers Compensation	43	13	0	0	0	0	0
725 Other Fringe Benefits	71	18	0	0	0	0	0
	<u>5,746</u>	<u>1,903</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Material and Supplies:							
782 Materials	837	-116	0	0	0	0	0
	<u>837</u>	<u>-116</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contractual and Other:							
818 Contractual Services	117,598	60,660	0	0	0	0	0
943 Equipment Rental - MP	19	0	0	0	0	0	0
967 ENG Overhead	3,050	844	0	0	0	0	0
	<u>120,667</u>	<u>61,504</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Bridge Construction	<u>127,250</u>	<u>63,291</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	113,100	6,284	0	0	0	0	0
764E Denton St. Bridge	7,759	55,346	0	0	0	0	0
767E Misc. Engineering	267	1,481	0	0	0	0	0
770E Guardrail-Ganson: North-Monr	6,124	0	0	0	0	0	0
Mechanic Street Bridge	0	180	0	0	0	0	0
	<u>127,250</u>	<u>63,291</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 473 Bridge Maintenance

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Personal Services:							
706 Salaries and Wages	3,346	4,061	0	0	0	0	0
707 Wages-Temporary	433	562	0	0	0	0	0
709 Overtime	0	0	0	0	0	0	0
715 Employers FICA	280	360	0	0	0	0	0
719 Health Insurance	750	855	0	0	0	0	0
719.678 RX Drug Insurance	0	15	0	0	0	0	0
719.679 Health Insurance Deductible	0	0	0	0	0	0	0
722 Pension-General	114	186	0	0	0	0	0
724 Unemployment Comp	38	82	0	0	0	0	0
724.001 Workers Compensation	83	95	0	0	0	0	0
725 Other Fringe Benefits	50	56	0	0	0	0	0
	5,094	6,272	0	0	0	0	0
Material and Supplies:							
782 Materials	466	383	0	0	0	0	0
	466	383	0	0	0	0	0
Contractual and Other:							
943 Equipment Rental - MP	3,660	4,808	0	0	0	0	0
966 PW Overhead	2,290	2,688	0	0	0	0	0
	5,950	7,496	0	0	0	0	0
Bridge Maintenance	11,510	14,151	0	0	0	0	0

<u>WORK PROJECT DETAIL</u>							
Work Project Titles:							
<u>Public Works:</u>							
750 DPW Snow & Ice Control	5,146	4,530	0	0	0	0	0
752 W. Monroe Street Bridge	657	1,599	0	0	0	0	0
753 North Street	675	1,366	0	0	0	0	0
754 W. Trail Street	409	88	0	0	0	0	0
755 Ganson Street Bridge	804	934	0	0	0	0	0
756 E. High St. Bridge Micor	1,196	968	0	0	0	0	0
757 Mechanic Street	587	171	0	0	0	0	0
758 Bridge St. Bridge Maintenance	787	798	0	0	0	0	0
759 Francis Street	164	83	0	0	0	0	0
760 Liberty Street	165	18	0	0	0	0	0
761 Losey Ave. Bridge Maintenance	84	610	0	0	0	0	0
762 E. High (Near Airline)	347	2,571	0	0	0	0	0
763 Cooper Street Bridge	0	82	0	0	0	0	0
764 Denton Street Bridge	91	0	0	0	0	0	0
766 Airline Drive Bridge	398	333	0	0	0	0	0
	11,510	14,151	0	0	0	0	0

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 474 Traffic Services

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
Personal Services							
706 Salaries and Wages	121,325	123,704	140,451	156,679	142,491	167,058	167,058
707 Wages-Temporary	8,664	8,924	5,387	13,896	4,932	13,896	13,896
709 Overtime	14,193	15,846	13,964	16,264	14,211	16,750	16,750
715 Employers FICA	11,724	11,866	12,976	14,094	12,365	15,124	15,124
719 Health Insurance	26,592	26,440	21,336	24,417	23,534	22,262	22,262
719.678 RX Drug Insurance	0	984	4,644	5,686	5,281	6,142	6,142
719.679 Health Insurance Deductible	0	0	0	0	464	2,596	2,596
722 Pension-General	5,114	6,666	9,138	9,369	9,402	11,028	11,028
724 Unemployment Comp.	639	700	606	502	600	704	704
724.001 Workers Compensation	2,922	2,954	3,231	1,841	1,799	2,109	2,109
725 Other Fringe Benefits	2,954	1,667	945	2,434	2,341	2,742	2,742
	194,127	199,751	212,678	245,182	217,420	260,411	260,411
Material and Supplies:							
759 Small Tools	1,590	4,009	3,954	0	34,500	3,000	3,000
782 Materials	84,163	74,662	60,919	24,460	8,847	16,513	16,513
	85,753	78,671	64,873	24,460	43,347	19,513	19,513
Contractual and Other:							
818 Contractual Services	27,853	52,882	66,686	41,000	35,000	43,000	43,000
818.002 Cont.Serv-RR Flashers	4,147	0	0	5,000	5,000	5,000	5,000
920 Utilities	61,417	70,896	78,508	65,150	77,761	70,000	70,000
933 Equipment Maintenance	0	459	501	53,682	53,500	55,206	55,206
943 Equipment Rental - MP	38,614	35,067	46,147	54,126	41,814	54,126	54,126
960 Education & Training	542	0	110	0	0	0	0
962 Uncollectible Accounts	3,355	290	0	0	0	0	0
966 PW Overhead	23	315	0	0	318	0	0
967 ENG Overhead	102,255	97,523	115,617	119,241	109,692	128,665	128,665
	238,206	257,432	307,569	338,199	323,085	355,997	355,997
Capital Outlay:							
977 Equipment	0	7,501	0	0	0	0	0
	0	7,501	0	0	0	0	0
Traffic Services	518,086	543,355	585,120	607,841	583,852	635,921	635,921

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 474 Traffic Services

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
<u>WORK PROJECT DETAIL</u>							
Work Project Titles:							
780 Traffic Eng. Office - 1/2 Major St.	71,836	74,935	86,825	72,600	70,000	77,151	77,151
781 Traffic Signals-City	167,924	199,113	229,950	219,241	245,000	249,000	249,000
781C Traffic Signals-Concord	2,146	672	264	1,500	500	1,500	1,500
781G Traffic Signals-Grass Lake	307	897	318	2,500	500	2,000	2,000
781J Traffic Signals-County	16,646	15,177	14,372	20,000	16,000	21,000	21,000
781P Partnership Park Lights	0	35,535	0	0	0	0	0
781S Traffic Signals-State (City Share)	59,270	52,500	40,036	50,000	40,000	50,270	50,270
781T Tree Trimming	0	0	4,074	6,000	6,000	6,000	6,000
782 Traffic Signs	129,624	115,022	115,746	144,000	114,352	140,000	140,000
782G School Crossing Signs	172	0	0	0	0	0	0
783 Pavement Marking	49,772	18,382	66,387	60,000	38,000	62,000	62,000
784 Railroad Signals	4,306	4,051	3,570	5,000	5,000	5,000	5,000
785 Emergency Equipment	0	0	4,147	0	36,000	7,000	7,000
787 CBD Traffic Study	0	400	0	0	0	0	0
788 Traffic Records & Studies	1,972	26,671	19,431	27,000	12,000	15,000	15,000
788G Safety Grant	3,839	0	0	0	0	0	0
790R West/Ganson Storm Damage	10,272	0	0	0	0	0	0
	518,086	543,355	585,120	607,841	583,352	635,921	635,921

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 478 Winter Maintenance

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
Personal Services:							
706 Salaries and Wages	30,422	43,367	35,524	61,650	61,650	63,500	63,500
707 Wages-Temporary	108	465	1,869	3,000	0	3,000	3,000
709 Overtime	22,872	14,044	17,511	23,000	28,000	23,690	23,690
715 Employers FICA	4,048	4,380	4,162	6,705	6,858	6,900	6,900
719 Health Insurance	11,633	11,791	9,396	15,289	12,453	12,827	12,827
719.678 RX Drug Insurance	0	0	2,300	3,380	3,656	3,766	3,766
719.679 Health Insurance Deductible	0	0	0	0	2,768	2,851	2,851
722 Pension-General	1,865	2,583	2,917	4,656	4,931	5,231	5,231
724 Unemployment Comp.	705	787	596	307	1,000	1,058	1,058
724.001 Workers Compensation	1,125	1,235	1,074	2,074	2,122	2,134	2,134
725 Other Fringe Benefits	929	460	366	1,231	1,300	1,387	1,387
	73,707	79,112	75,715	121,292	124,738	126,344	126,344
Material and Supplies:							
782 Materials	79,340	61,695	74,901	80,000	94,662	82,400	82,400
	79,340	61,695	74,901	80,000	94,662	82,400	82,400
Contractual and Other:							
818 Contractual Services	0	0	0	5,000	5,000	5,000	5,000
943 Equipment Rental - MP	82,889	69,104	63,255	77,253	103,678	79,570	79,570
960. Education	0	240	0	0	0	0	0
966 PW Overhead	37,205	37,203	47,702	77,032	80,685	78,471	78,471
	120,094	106,547	110,957	159,285	189,363	163,041	163,041
Winter Maintenance	273,141	247,354	261,573	360,577	408,763	371,785	371,785

<u>WORK PROJECT DETAIL</u>							
Work Project Titles:							
790 Snowplowing	76,461	58,282	46,086	125,640	138,867	118,128	118,128
791 Hauling Snow	20,956	8,163	3,670	49,722	62,609	53,000	53,000
792 Salting	175,724	180,909	177,986	185,215	207,287	200,657	200,657
794 Ice Damage	0	0	33,831	0	0	0	0
	273,141	247,354	261,573	360,577	408,763	371,785	371,785

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 484 Transfers To Other Funds

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
Contractual and Other:							
999.203 Cont.-Local Street Fund	150,000	155,000	290,000	145,000	275,000	265,000	265,000
999.320 Cont.-1998 MTF Bond D/S	123,841	123,950	128,718	128,144	128,144	0	0
999.324 Cont.-2003 MTF Bond D/S	142,577	140,553	138,529	140,953	140,953	256,685	256,685
	416,418	419,503	557,247	414,097	544,097	521,685	521,685
*Transfers To Other Funds	416,418	419,503	557,247	414,097	544,097	521,685	521,685

Fund 202 Major Street Fund
Dept 498 Trunkline Maintenance

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
Personal Services:							
706 Salaries and Wages	36,929	23,576	33,297	40,000	42,000	42,000	42,000
707 Wages-Temporary	1,692	425	887	1,000	1,225	1,000	1,000
709 Overtime	6,028	3,097	4,874	7,000	7,000	7,000	7,000
715 Employers FICA	2,731	1,157	2,078	3,672	3,842	3,825	3,825
719 Health Insurance	8,439	3,131	6,188	9,920	8,482	8,482	8,482
719.678 RX Drug Insurance	0	40	1,507	2,193	2,491	2,491	2,491
719.679 Health Insurance Deductible	0	0	0	0	1,886	1,886	1,886
722 Pension-General	1,161	669	1,458	2,585	2,695	2,940	2,940
724 Unemployment Comp.	228	136	160	168	216	215	215
724.001 Workers Compensation	845	354	627	1,136	1,189	1,183	1,183
725 Other Fringe Benefits	597	178	164	797	912	916	916
	58,650	32,763	51,240	68,471	71,938	71,938	71,938
Material and Supplies:							
782 Materials	46,099	36,885	42,546	46,584	49,983	49,983	49,983
	46,099	36,885	42,546	46,584	49,983	49,983	49,983
Contractual and Other:							
818 Contractual Services	157	5,616	5,784	5,958	7,000	7,000	7,000
943 Equipment Rental	55,121	32,698	49,556	55,000	58,795	58,795	58,795
966 PW Overhead	23,034	9,185	22,834	42,770	44,100	44,100	44,100
967 ENG Overhead	419	499	523	0	0	0	0
	78,731	47,998	78,697	103,728	109,895	109,895	109,895
Trunkline Maintenance	183,480	117,646	172,483	218,783	231,816	231,816	231,816

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 505 State Highway Construction

Account Description	2004/05 Actual	2005/06 Actual	2006/07 Actual	2007/08 Budget	2007/08 Projected	2008/09 Manager Proposed	2008/09 Manager Proposed
Contractual and Other:							
950 State Highway Const.-City	894,642	377,558	717,889	161,350	213,310	624,962	624,962
950.001 State Highway Const.-Fed/St.	2,624,702	1,387,997	2,254,607	2,318,650	1,661,479	2,459,922	2,459,922
	<u>3,519,344</u>	<u>1,765,555</u>	<u>2,972,496</u>	<u>2,480,000</u>	<u>1,874,789</u>	<u>3,084,884</u>	<u>3,084,884</u>
State Highway Construction	<u>3,519,344</u>	<u>1,765,555</u>	<u>2,972,496</u>	<u>2,480,000</u>	<u>1,874,789</u>	<u>3,084,884</u>	<u>3,084,884</u>

WORK PROJECT DETAIL

Work Project Titles:	Federal/ State	Special Assessmt.	Fund Balance	PIF	CDBG	Total
First: Greenwood to Morrell (STP)	469,667	97,417	-	-	-	567,084
High: Losey to Executive (STP)	668,800	167,200	-	-	-	836,000
River Arts Walk: Glick to North	859,455	-	-	130,209	-	989,664
Wildwood: Daniel to West (STP)	462,000	130,613	-	95,523	-	688,136
Past MDOT Projects	0	0	-	4,000	-	4,000
	<u>2,459,922</u>	<u>395,230</u>	<u>0</u>	<u>229,732</u>	<u>0</u>	<u>3,084,884</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.

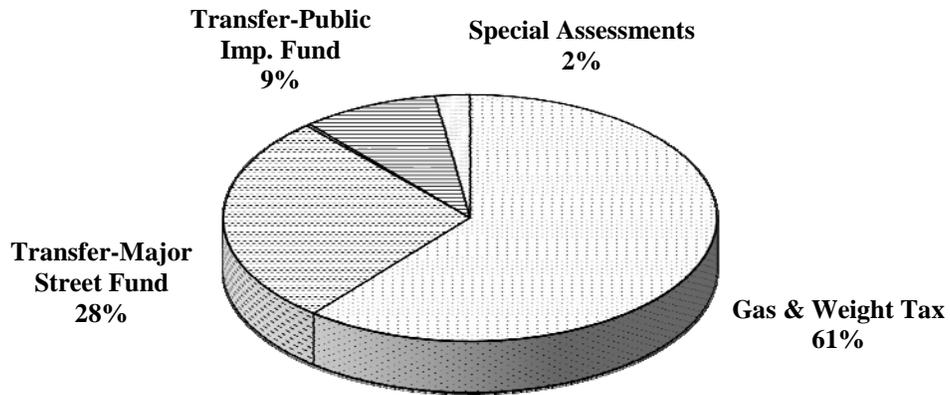
CHARACTER - This Fund is to be used:

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.

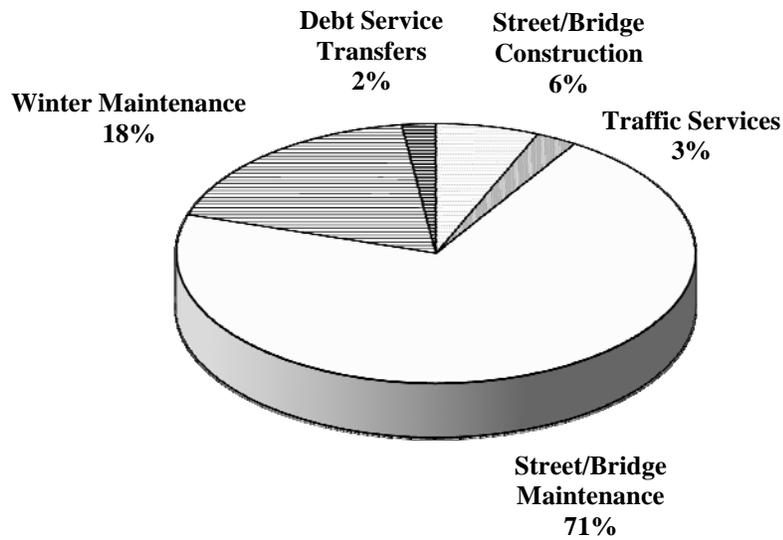
AUTHORIZATION- The Local Street Fund was established on July 1, 1972, as required by Act 51 of the Public Acts of 1951, as amended.

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Local Street Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2008/09 Adopted Budget
Local Street Fund
Summary of Revenues, Expenditures and Changes in Fund Balances

	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager	Council
						Proposed	Adopted
Revenues:							
State Gas & Weight Tax	609,745	601,127	593,862	620,551	586,160	586,160	586,160
Interest	656	2,276	711	1,000	1,000	1,000	1,000
Miscellaneous	0	1,044	3,677	1,800	58,610	1,800	1,800
Contributions From Other Funds	200,811	475,001	1,072,090	820,960	858,106	373,435	373,435
	811,212	1,079,448	1,670,340	1,444,311	1,503,876	962,395	962,395
Expenditures:							
Street & Bridge Construction	75,634	181,867	875,944	731,160	583,106	68,500	68,500
Street & Bridge Maintenance	536,235	634,574	702,152	764,101	747,339	755,043	755,043
Bridge Maintenance	239	1,830	0	0	0	0	0
Traffic Services	36,641	58,220	46,804	48,572	22,530	27,241	27,241
Winter Maintenance	159,858	89,860	160,887	185,147	223,687	192,868	192,868
Transfers To Other Funds	12,398	12,222	12,046	12,257	12,257	22,320	22,320
	821,005	978,573	1,797,833	1,741,237	1,588,919	1,065,972	1,065,972
Revenues Over (Under)							
Expenditures	(9,793)	100,875	(127,493)	(296,926)	(85,043)	(103,577)	(103,577)
Fund Balance - Beginning of Year	241,150	231,357	332,232	204,739	204,739	119,696	119,696
Fund Balance - End of Year	231,357	332,232	204,739	(92,187)	119,696	16,119	16,119

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 203 Local Street Fund

Account Description		2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
		Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
569	Act 51 Gas & Weight Tax	609,745	601,127	593,862	620,551	586,160	586,160	586,160
664	Interest	656	2,276	711	1,000	1,000	1,000	1,000
685.677	Insurance Refund-W/C	0	0	0	0	0	0	0
694.661	Expense Refund-Motor Pool	0	0	0	0	56,810	0	0
698.463	Miscellaneous	0	849	2,269	800	800	800	800
698.474	Miscellaneous	0	195	1,408	1,000	1,000	1,000	1,000
699.101	Cont.-General Fund	0	271,578	0	0	0	0	0
699.202	Cont.-Major Street Fund	150,000	155,000	290,000	145,000	275,000	265,000	265,000
699.245	Cont.-Public Improvemt. Fd.	0	0	229,643	123,000	84,386	86,435	86,435
699.286	Cont.-CDBG Fund	0	25,565	405,655	375,851	347,571	0	0
699.424	Cont.-2003 MTF Bond Const.	34,977	0	0	0	0	0	0
699.895	Cont.-Special Assessmt. Fd.	15,834	22,858	146,792	177,109	151,149	22,000	22,000
Total Revenues		811,212	1,079,448	1,670,340	1,444,311	1,503,876	962,395	962,395

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 451 Street & Bridge Construction

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
Personal Services :							
706 Salaries and Wages	13,174	35,700	53,537	37,782	23,231	10,017	10,017
707 Wages-Temporary	304	2,165	2,704	0	152	0	0
709 Overtime	656	834	3,028	2,210	4,913	2,301	2,301
715 Employers FICA	1,051	2,838	4,376	3,059	2,165	942	942
719 Health Insurance	2,061	5,977	8,977	5,987	3,446	1,335	1,335
719.678 RX Drug Insurance	0	474	2,352	1,394	864	368	368
719.679 Health Insurance Deductible	0	0	0	0	343	156	156
722 Pension-General	479	1,582	3,069	2,200	1,689	739	739
724 Unemployment Comp.	56	223	246	123	98	42	42
724.001 Workers Compensation	192	457	587	452	293	126	126
725 Other Fringe Benefits	448	333	194	597	381	167	167
	18,421	50,583	79,070	53,804	37,575	16,193	16,193
Material and Supplies:							
782 Materials	267	2,562	391	0	0	0	0
	267	2,562	391	0	0	0	0
Contractual and Other:							
818 Contractual Services	41,979	100,953	757,227	649,362	525,817	43,684	43,684
943 Equipment Rental - MP	5,395	4,840	337	0	13	0	0
966 PW Overhead	0	862	324	0	0	0	0
967 ENG Overhead	9,572	22,067	38,595	27,994	19,701	8,623	8,623
	56,946	128,722	796,483	677,356	545,531	52,307	52,307
Street Construction	75,634	181,867	875,944	731,160	583,106	68,500	68,500

<u>WORK PROJECT DETAIL</u>				
Work Project Titles:	Funding			Total Cost
	PIF	CDBG	Assessmts.	
Center: Ganson to North	23,000	-	22,000	45,000
Local Bridge Inspection & Engr.	3,500	-	-	3,500
Local Street Planing & Permits	20,000	-	-	20,000
	46,500	0	22,000	68,500

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 463 Street & Bridge Maintenance

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
Personal Services:							
706 Salaries and Wages	130,852	123,968	146,860	151,360	151,360	155,901	155,901
707 Wages-Temporary	7,852	17,451	12,113	6,155	2,000	12,000	12,000
709 Overtime	2,304	2,123	1,214	6,000	6,000	6,000	6,000
715 Employers FICA	10,715	10,060	13,133	12,509	12,191	13,303	13,303
719 Health Insurance	34,169	24,814	36,817	37,537	31,425	31,492	31,492
719.678 RX Drug Insurance	0	1,313	8,932	8,298	8,976	9,245	9,245
719.679 Health Insurance Deductible	0	0	0	0	6,796	7,000	7,000
722 Pension-General	4,659	5,227	8,770	8,655	8,655	9,714	9,714
724 Unemployment Comp.	462	951	458	573	685	748	748
724.001 Workers Compensation	3,181	2,921	3,726	3,870	3,771	4,115	4,115
725 Other Fringe Benefits	2,865	1,289	994	3,016	2,800	3,009	3,009
	197,059	190,117	233,017	237,973	234,659	252,527	252,527
Material and Supplies:							
782 Materials	48,316	59,533	66,477	72,162	72,907	84,772	84,772
	48,316	59,533	66,477	72,162	72,907	84,772	84,772
Contractual and Other:							
818 Contractual Services	0	101,904	48,106	109,767	95,574	50,000	50,000
943 Equipment Rental - MP	197,207	207,602	218,595	201,001	202,575	222,033	222,033
966 PW Overhead	93,653	75,217	135,957	143,198	141,624	145,711	145,711
967 ENG Overhead	0	201	0	0	0	0	0
	290,860	384,924	402,658	453,966	439,773	417,744	417,744
Street Maintenance	536,235	634,574	702,152	764,101	747,339	755,043	755,043

WORK PROJECT DETAIL

(See Detail Next Page)

Work Project Titles:	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
Street Cleaning	216,168	212,795	226,045	233,502	240,313	244,481	244,481
Maintenance C&G Streets	221,251	310,886	326,961	363,353	344,570	325,000	325,000
Maintenance Catch Basins	48,171	69,319	113,309	86,000	86,000	101,562	101,562
Maint. No C&G Streets	50,645	41,574	35,837	81,246	76,456	84,000	84,000
	536,235	634,574	702,152	764,101	747,339	755,043	755,043

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

WORK PROJECT DETAIL

Fund 203 Local Street Fund
Dept 463 Street Maintenance

Dept.	Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
		Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<u>Street Cleaning:</u>								
900	Machine Sweeping	106,161	95,307	90,895	104,000	104,000	106,381	106,381
901	Haul Sweepings	38,704	47,785	53,661	50,000	50,000	55,000	55,000
902	Hand Cleaning	56,934	60,691	67,753	67,000	67,000	69,100	69,100
703	Sweeping - Leaves	0	0	0	0	6,811	0	0
904	Clean Alleys	14,369	9,012	13,736	12,502	12,502	14,000	14,000
		216,168	212,795	226,045	233,502	240,313	244,481	244,481
<u>Maintenance C&G Streets:</u>								
905	Asphalt Patching	153,505	136,823	158,707	157,586	157,586	161,000	161,000
906	Concrete Patching	2,037	0	2,123	6,000	6,000	7,000	7,000
907	Curb & Gutter Repair	36,026	39,457	46,586	49,000	49,000	50,000	50,000
908	Crackfill	20,749	17,388	17,352	81,733	17,950	28,000	28,000
909	Parkway Maintenance	8,011	24,498	27,808	26,000	26,000	29,000	29,000
911	Chipseal	923	92,720	74,385	43,034	88,034	50,000	50,000
		221,251	310,886	326,961	363,353	344,570	325,000	325,000
<u>Maintenance Catch Basins:</u>								
912	Catch Basin Work	21,327	17,724	33,499	25,000	25,000	35,000	35,000
913	Clean Catch Basins	26,844	51,595	79,810	61,000	61,000	66,562	66,562
		48,171	69,319	113,309	86,000	86,000	101,562	101,562
<u>Maintenance No C&G Streets:</u>								
914	Grade & Gravel	41,418	23,665	26,234	47,000	37,000	47,000	47,000
915	Asphalt Patching	0	1,243	607	5,000	5,000	5,500	5,500
916	Crackfill	0	892	0	0	0	0	0
917	Dust Prevention	3,298	2,850	2,615	12,000	12,000	12,500	12,500
918	Shoulder & Gutter Repair	2,172	411	4,656	12,500	12,500	13,500	13,500
920	Railroad ROW Maintenance	208	0	59	0	0	0	0
921	Wesley St. Alley	0	12,513	0	0	0	0	0
922	Bridge Maintenance	0	0	1,666	4,746	4,000	5,500	5,500
924	Mechanic St. Armory Arts	0	0	0	0	5,956	0	0
927	Stanley/Milwaukee Alley	42	0	0	0	0	0	0
928	Eggleston Street Re-Opening	3,507	0	0	0	0	0	0
		50,645	41,574	35,837	81,246	76,456	84,000	84,000
		536,235	634,574	702,152	764,101	747,339	755,043	755,043

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 473 Bridge Maintenance

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
Personal Services:							
706 Salaries and Wages	79	542	0	0	0	0	0
707 Wages-Temporary	0	11	0	0	0	0	0
709 Overtime	0	0	0	0	0	0	0
715 Employers FICA	6	42	0	0	0	0	0
719 Health Insurance	19	87	0	0	0	0	0
719.678 RX Drug Insurance	0	1	0	0	0	0	0
719.679 Health Insurance Deductible	0	0	0	0	0	0	0
722 Pension-General	3	24	0	0	0	0	0
724 Unemployment Comp.	1	8	0	0	0	0	0
724.001 Workers Compensation	2	10	0	0	0	0	0
725 Other Fringe Benefits	1	6	0	0	0	0	0
	111	731	0	0	0	0	0
Material and Supplies:							
782 Materials	28	25	0	0	0	0	0
	28	25	0	0	0	0	0
Contractual and Other:							
943 Equipment Rental - MP	44	722	0	0	0	0	0
966 PW Overhead	56	352	0	0	0	0	0
	100	1,074	0	0	0	0	0
Bridge Maintenance	239	1,830	0	0	0	0	0

<u>WORK PROJECT DETAIL</u>							
Work Project Titles:							
<u>Public Works:</u>							
950 DPW Snow & Ice Control	239	530	0	0	0	0	0
952 Columbus Street	0	0	0	0	0	0	0
953 Lewis St. Bridge Maintenance	0	1,300	0	0	0	0	0
	239	1,830	0	0	0	0	0

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 474 Traffic Services

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
Personal Services:							
706 Salaries and Wages	15,460	22,062	17,959	20,468	9,000	10,539	10,539
707 Wages-Temporary	0	0	0	0	0	0	0
709 Overtime	0	164	369	0	0	0	0
715 Employers FICA	1,139	1,632	1,391	1,566	689	806	806
719 Health Insurance	2,808	5,521	3,431	3,244	1,636	1,404	1,404
719.678 RX Drug Insurance		106	769	755	366	388	388
719.679 Health Insurance Deductible	0	0	0	0	100	164	164
722 Pension-General	533	998	1,031	1,126	540	632	632
724 Unemployment Comp.	63	245	57	67	38	44	44
724.001 Workers Compensation	309	515	403	245	114	133	133
725 Other Fringe Benefits	677	550	252	323	147	173	173
	20,989	31,793	25,662	27,794	12,630	14,283	14,283
Material and Supplies:							
782 Materials	37	2,120	302	1,850	100	981	981
	37	2,120	302	1,850	100	981	981
Contractual and Other:							
943 Equipment Rental - MP	4,953	9,830	7,598	4,600	3,500	4,600	4,600
962 Uncollectible Accounts	0	0	147	0	0	0	0
967 ENG Overhead	10,662	14,477	13,095	14,328	6,300	7,377	7,377
	15,615	24,307	20,840	18,928	9,800	11,977	11,977
Capital Outlay:							
Traffic Services	36,641	58,220	46,804	48,572	22,530	27,241	27,241

WORK PROJECT DETAIL

Work Project Titles:							
980 Traffic Office -1/2 Local St.	6,432	833	5,124	5,500	2,756	2,304	2,304
981 Traffic Signs	30,171	57,206	41,481	42,072	18,774	23,937	23,937
982 Pavement Marking	38	181	199	1,000	1,000	1,000	1,000
	36,641	58,220	46,804	48,572	22,530	27,241	27,241

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 478 Winter Maintenance

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
Personal Services							
706 Salaries and Wages	25,009	13,656	22,553	32,000	29,500	32,000	32,000
707 Wages-Temporary	125	135	653	2,000	0	2,000	2,000
709 Overtime	7,874	2,933	5,348	6,000	15,000	8,000	8,000
715 Employers FICA	2,507	1,270	2,170	3,060	3,404	3,213	3,213
719 Health Insurance	7,292	4,005	5,491	7,936	5,759	6,464	6,464
719.678 RX Drug Insurance	0	0	1,333	1,754	1,749	1,898	1,898
719.679 Health Insurance Deductible	0	0	0	0	1,325	1,437	1,437
722 Pension-General	1,151	746	1,535	2,090	2,448	2,400	2,400
724 Unemployment Comp.	501	220	385	140	525	550	550
724.001 Workers Compensation	697	367	594	948	1,054	994	994
725 Other Fringe Benefits	477	113	185	638	638	679	679
	45,633	23,445	40,247	56,566	61,402	59,635	59,635
Material and Supplies:							
782 Materials	35,479	25,433	42,734	39,000	50,235	40,578	40,578
	35,479	25,433	42,734	39,000	50,235	40,578	40,578
Contractual and Other:							
818. Contractual Services	0	0	1,650	0	0	0	0
943 Equipment Rental - MP	55,823	30,227	50,500	55,001	72,000	56,655	56,655
966 PW Overhead	22,923	10,755	25,756	34,580	40,050	36,000	36,000
	78,746	40,982	77,906	89,581	112,050	92,655	92,655
Winter Maintenance	159,858	89,860	160,887	185,147	223,687	192,868	192,868

<u>WORK PROJECT DETAIL</u>							
Work Project Titles:							
990 Snowplowing	56,055	20,986	37,897	69,147	75,057	62,501	62,501
991 Hauling Snow	9,614	1,193	408	10,000	10,000	10,300	10,300
992 Salting	94,189	67,681	107,461	106,000	138,630	120,067	120,067
994 Ice Damage	0	0	15,121	0	0	0	0
	159,858	89,860	160,887	185,147	223,687	192,868	192,868

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 203 Major Street Fund
Dept 484 Transfers To Other Funds

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
Contractual and Other:							
999.324 Cont.-2003 MTF Bond D/S	12,398	12,222	12,046	12,257	12,257	22,320	22,320
	<u>12,398</u>	<u>12,222</u>	<u>12,046</u>	<u>12,257</u>	<u>12,257</u>	<u>22,320</u>	<u>22,320</u>
*Transfers To Other Funds	<u>12,398</u>	<u>12,222</u>	<u>12,046</u>	<u>12,257</u>	<u>12,257</u>	<u>22,320</u>	<u>22,320</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 2008/09 Proposed Budget Analysis of Changes in Fund Balance

Fund 208 Ella W. Sharp Park Operating 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:							
General	471,752	498,258	521,062	536,500	517,933	549,000	549,000
Mini-Golf Course	128,183	125,886	130,606	152,000	141,248	154,000	154,000
Sharp Park Endowment	36,508	34,906	49,367	53,720	49,613	55,000	55,000
	<u>636,443</u>	<u>659,050</u>	<u>701,035</u>	<u>742,220</u>	<u>708,794</u>	<u>758,000</u>	<u>758,000</u>
Expenditures:							
Mini-Golf Course	42,172	50,601	50,930	72,771	55,308	76,776	76,776
Parks & Recreation	592,781	607,843	637,847	661,035	650,724	680,261	680,261
	<u>634,953</u>	<u>658,444</u>	<u>688,777</u>	<u>733,806</u>	<u>706,032</u>	<u>757,037</u>	<u>757,037</u>
Excess of Revenues Over (Under)							
Expenditures	1,490	606	12,258	8,414	2,762	963	963
Fund Balance - Beginning of Year	363	1,853	2,459	14,717	14,717	17,479	17,479
Fund Balance - End of Year	<u>1,853</u>	<u>2,459</u>	<u>14,717</u>	<u>23,131</u>	<u>17,479</u>	<u>18,442</u>	<u>18,442</u>

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 208 Ella W. Sharp Park Operating 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
<u>Dept 000 General (Incl. Golf Course):</u>							
643 Golf Balls-Tees-Pullcarts	5,814	6,514	5,834	10,000	9,900	10,000	10,000
644 Merchandise	37,055	37,887	33,966	50,000	38,790	50,000	50,000
646 Golf Cart Rental	95,647	101,664	106,535	120,000	133,993	140,000	140,000
651.001 Golf Fees	253,972	279,104	274,658	308,000	289,748	300,000	300,000
664 Interest	1,904	403	369	1,000	302	1,000	1,000
698 Miscellaneous	17,360	5,686	5,200	7,500	5,200	8,000	8,000
699.101 Contribution - General Fund	60,000	67,000	94,500	40,000	40,000	40,000	40,000
	471,752	498,258	521,062	536,500	517,933	549,000	549,000
<u>Dept 584 Sharp Park Mini-Golf Course:</u>							
644 Merchandise	16,082	14,518	15,107	22,500	13,760	19,000	19,000
651.001 Golf Fees	112,101	111,368	115,499	129,500	127,488	135,000	135,000
	128,183	125,886	130,606	152,000	141,248	154,000	154,000
<u>Dept 718 Ella W. Sharp Endowment:</u>							
699.718 Cont.-Sharp Pk. Endow. Fd.	36,508	34,906	49,367	53,720	49,613	55,000	55,000
Total Revenues	636,443	659,050	701,035	742,220	708,794	758,000	758,000

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

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

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
Personal Services:							
707 Wages-Temporary	26,213	27,294	31,307	41,755	33,612	40,680	40,680
715 Employers FICA	2,019	2,062	2,371	3,195	2,962	3,112	3,112
724 Unemployment Comp.	478	598	705	1,460	626	2,052	2,052
724.001 Workers Compensation	607	620	713	961	890	936	936
	29,317	30,574	35,096	47,371	38,090	46,780	46,780
Material And Supplies:							
745 Program Supplies	6,465	7,919	7,880	10,000	7,500	8,000	8,000
776 Custodial Supplies	0	196	0	250	0	250	250
778 Equipment Maint Supplies	168	1,543	529	2,000	1,000	1,500	1,500
	6,633	9,658	8,409	12,250	8,500	9,750	9,750
Contractual And Other:							
818.584 Cont. Serv. - Mini-Golf Imp.	0	3,500	0	2,500	0	10,000	10,000
853 Telephone	477	390	443	1,000	472	1,000	1,000
914 Insurance	572	605	625	650	246	246	246
920 Utilities	4,353	4,233	4,876	6,500	6,500	6,500	6,500
933 Equipment Maintenance	820	1,641	1,481	2,500	1,500	2,500	2,500
	6,222	10,369	7,425	13,150	8,718	20,246	20,246
Mini-Golf Course	42,172	50,601	50,930	72,771	55,308	76,776	76,776

City of Jackson
Fiscal Year 2008/09 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		58,930
012	Superintendent of Ella Sharp Park	1		71,836
305	Maintenance Worker II	1		30,943
306	Greenskeeper	1		43,993
PT	Part Time - Recreation		28	163,000
		4	28	368,702
Less: Allocations to 101-697:				
				-23,945
				-16,500
				-10,314
Activity Total				317,943

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

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

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
Personal Services:							
702 Termination Pay	0	0	0	0	0	0	0
706 Salaries and Wages	133,004	140,055	144,498	148,088	148,088	154,943	154,943
707 Wages-Temporary	137,885	165,135	151,623	163,000	154,559	163,000	163,000
709 Overtime	12,611	13,709	14,153	14,000	14,000	14,000	14,000
715 Employers FICA	21,392	24,383	23,413	23,600	23,600	24,082	24,082
719 Health Insurance	15,509	17,157	15,239	17,139	17,139	16,987	16,987
719.678 RX Drug Insurance	0	468	3,285	3,608	3,608	4,734	4,734
719.679 Health Insurance Deductible	0	0	0	0	775	1,832	1,832
722 Pension-General	5,107	6,899	8,690	8,000	8,000	9,108	9,108
724 Unemployment Comp.	2,723	3,943	3,615	4,530	4,530	5,301	5,301
724.001 Workers Compensation	6,249	7,210	6,944	7,100	7,100	7,330	7,330
725 Other Fringe Benefits	1,305	1,288	1,510	2,570	1,764	2,783	2,783
	335,785	380,247	372,970	391,635	383,163	404,100	404,100
Material and Supplies:							
745 Program Supplies	9,374	15,740	15,739	12,500	12,500	12,500	12,500
745.002 Program Supplies for Resale	82,887	79,463	87,678	80,000	85,000	81,000	81,000
751 Gasoline	16,418	21,253	22,084	21,000	22,800	23,000	23,000
758 Laundry	1,435	1,568	1,027	2,100	1,300	1,800	1,800
776 Custodial Supplies	2,477	2,232	2,402	2,800	2,800	2,800	2,800
778 Equipment Maint Supplies	17,271	16,124	24,170	23,000	23,000	23,000	23,000
783 Seed and Sod	31,746	33,147	33,396	35,000	35,000	35,000	35,000
	161,608	169,527	186,496	176,400	182,400	179,100	179,100
Contractual and Other:							
810 EPAY Costs	1,224	2,802	2,659	3,000	2,800	3,000	3,000
818 Contractual Services	0	0	0	0	6,200	6,000	6,000
853 Telephone	5,192	4,286	4,330	6,500	5,100	5,000	5,000
914 Insurance	5,922	5,592	6,757	7,000	5,041	5,041	5,041
920 Utilities	12,051	15,506	21,827	18,000	25,000	25,000	25,000
931 Building Maintenance	16,111	6,305	10,110	14,000	11,000	14,000	14,000
933 Equipment Maintenance	3,804	6,908	3,372	10,000	5,000	7,500	7,500
939 Vehicle Maintenance	2,531	2,496	4,364	5,000	5,000	5,000	5,000
941 Rentals	848	1,197	10,420	1,500	1,500	1,500	1,500
	47,683	45,092	63,839	65,000	66,641	72,041	72,041
Capital Outlay:							
974.690 Land Imp.-Forestry	0	1,660	3,052	3,000	3,000	3,000	3,000
982 Machinery & Equipment	45,617	8,185	6,400	18,500	10,400	16,900	16,900
985 Vehicles	2,088	3,132	5,090	6,500	5,120	5,120	5,120
	47,705	12,977	14,542	28,000	18,520	25,020	25,020
Parks And Recreation	592,781	607,843	637,847	661,035	650,724	680,261	680,261

(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 2008/09 Proposed Budget Analysis of Changes in Fund Balance

Fund 210 Land Acquisition 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	290	171,165	24,118	45,000	72,384	28,000	28,000
Expenditures	8,752	148,887	53,226	45,000	50,000	50,000	50,000
Excess of Revenues Over (Under) Expenditures	(8,462)	22,278	(29,108)	0	22,384	(22,000)	(22,000)
Fund Balance - Beginning of Year	15,302	6,840	29,118	10	10	22,394	22,394
Fund Balance - End of Year	6,840	29,118	10	10	22,394	394	394

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 210 Land Acquisition 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
664 Interest	190	165	1,118	0	1,500	500	500
673.001 Sale Of Fixed Assets-Land	100	11,000	23,000	10,000	70,884	10,000	10,000
699.101 Contrib. - General Fund	0	160,000	0	0	0	0	0
699.245 Contrib. - PIF Fund	0	0	0	35,000	0	17,500	17,500
Total Revenues	290	171,165	24,118	45,000	72,384	28,000	28,000

Expenditure Detail

Fund 210 Land Acquisition Fund

Dept 736 Acquisition

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
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	5,940	0	60	0	0	0	0
976.212 Buildings-Consumers Energy	2,812	148,887	53,166	45,000	50,000	50,000	50,000
	8,752	148,887	53,226	45,000	50,000	50,000	50,000
Total Expenditures	8,752	148,887	53,226	45,000	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 2008/09 Proposed Budget Analysis of Changes in Fund Balance

Fund 211 Housing Initiative 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	127,640	15,949	510	100,500	21,000	50,000	50,000
Expenditures	73,801	182,337	29,473	35,020	24,690	47,775	47,775
Excess of Revenues Over (Under) Expenditures	53,839	(166,388)	(28,963)	65,480	(3,690)	2,225	2,225
Fund Balance - Beginning of Year	145,549	199,388	33,000	4,037	4,037	347	347
Fund Balance - End of Year	199,388	33,000	4,037	69,517	347	2,572	2,572

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 211 Housing Initiative Fund

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
664 Interest	2,370	2,533	510	500	0	0	0
673.001 Sale Of Fixed Assets-Land	54,270	13,416	0	100,000	0	50,000	50,000
675.043 Donations-Flagstar Bank	1,000	0	0	0	0	0	0
699.101 Contrib. - General Fund	70,000	0	0	0	21,000	0	0
Total Revenues	127,640	15,949	510	100,500	21,000	50,000	50,000

Expenditure Detail

Fund 211 Housing Initiative Fund

Dept 736 Acquisition

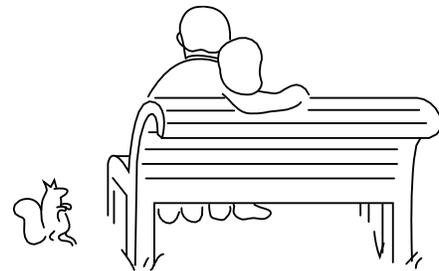
Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Contractual And Other:							
818 Contractual Service	3,024	1,517	293	1,325	360	500	500
914 Insurance	766	785	800	850	775	775	775
920 Utilities	2,806	3,111	2,547	3,000	1,800	2,000	2,000
930 Repairs and Maintenance	13,454	9,601	4,987	13,845	1,000	1,500	1,500
959 Property Taxes	11,492	16,514	15,444	16,000	20,755	22,000	22,000
963 Miscellaneous	0	140,670	12	0	0	0	0
	31,542	172,198	24,083	35,020	24,690	26,775	26,775
Capital Outlay:							
973 Land Acquisition	858	0	0	0	0	0	0
974 Land Improvements	41,401	10,139	5,390	0	0	0	0
999.101 Contribution - General Fund	0	0	0	0	0	21,000	21,000
	42,259	10,139	5,390	0	0	21,000	21,000
Total Expenditures	73,801	182,337	29,473	35,020	24,690	47,775	47,775

(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 2008/09 Proposed Budget Analysis of Changes in Fund Balance

Fund 245 Public Improvement 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	1,095,936	1,143,595	1,224,228	1,224,300	1,244,300	1,227,000	1,227,000
Expenditures	1,319,066	578,017	1,708,555	1,403,515	1,521,506	1,355,583	1,355,583
Excess of Revenues Over (Under) Expenditures	(223,130)	565,578	(484,327)	(179,215)	(277,206)	(128,583)	(128,583)
Fund Balance - Beginning of Year	606,655	383,525	949,103	464,776	464,776	187,570	187,570
Fund Balance - End of Year	383,525	949,103	464,776	285,561	187,570	58,987	58,987

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 245 Public Improvement Fund

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
403 Current Property Taxes	1,064,932	1,097,591	1,153,021	1,193,300	1,193,300	1,181,000	1,181,000
424 Payments In Lieu Of Taxes	6,906	6,853	5,566	6,000	6,000	6,000	6,000
664 Interest	24,098	39,151	65,641	25,000	45,000	40,000	40,000
Total Revenues	1,095,936	1,143,595	1,224,228	1,224,300	1,244,300	1,227,000	1,227,000

Expenditure Detail

Fund 245 Public Improvement Fund
Dept 245 Public Improvements-General

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	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	4,507	0	37,778	3,000	3,000	3,000	3,000
999.202 Cont.-Major St. Fund	717,992	101,016	631,966	331,846	454,735	579,290	579,290
999.203 Cont.-Local St. Fund	0	0	229,643	123,000	84,386	86,435	86,435
999.210 Cont.-Land Acq. Fund	0	0	0	35,000	0	17,500	17,500
999.368 Rental - Building Auth. D/S	219,584	125,964	127,104	127,944	127,944	128,500	128,500
999.401 Contrib.- Capital Projects Fd.	188,689	99,126	317,489	485,000	536,754	330,000	330,000
999.583 Contrib.- SP Golf Prac.Ctr. Fd.	0	0	5,000	0	7,500	0	0
	1,130,772	326,106	1,348,980	1,105,790	1,214,319	1,144,725	1,144,725
Capital Outlay:							
974.446 Storm Drain Construction	7,857	53,855	64,176	97,000	96,462	98,000	98,000
974.448 Sidewalk Program-Local	74,805	89,793	79,000	90,000	90,000	0	0
976.011 City Hall Construction	0	0	106,811	0	10,000	0	0
991.265 City Hall Inst. Cont - Principal	65,000	70,000	75,000	80,000	80,000	80,000	80,000
991.698 Nixon Inst. Cont - Principal	20,000	20,000	20,000	20,000	20,000	25,000	25,000
995.265 City Hall Inst. Cont - Interest	12,757	11,438	8,813	6,000	6,000	3,000	3,000
995.698 Nixon Inst. Cont - Interest	7,875	6,825	5,775	4,725	4,725	4,858	4,858
	188,294	251,911	359,575	297,725	307,187	210,858	210,858
Public Improvements-General	1,319,066	578,017	1,708,555	1,403,515	1,521,506	1,355,583	1,355,583
Total Expenditures	1,319,066	578,017	1,708,555	1,403,515	1,521,506	1,355,583	1,355,583

(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 2008/09 Proposed Budget Analysis of Changes in Fund Balance

Fund 249 Building Department 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	578,011	583,697	549,893	531,428	501,541	529,200	529,200
Expenditures	606,115	584,468	549,047	531,426	502,387	528,917	528,917
Excess of Revenues Over (Under) Expenditures	(28,104)	(771)	846	2	(846)	283	283
Fund Balance - Beginning of Year	28,876	772	1	847	847	1	1
Fund Balance - End of Year	772	1	847	849	1	284	284

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 249 Building Department Fund

Account Description		2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
		Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
477	Building	159,431	182,071	150,404	125,000	110,830	150,000	150,000
478	Electrical	68,643	52,743	63,296	45,000	50,935	50,000	50,000
479	Heating	44,969	41,421	43,747	35,000	30,445	30,000	30,000
480	Plumbing	20,902	26,778	26,499	20,000	20,500	20,000	20,000
482	Plan Reviews	17,255	2,262	0	0	0	2,200	2,200
608	Code Enforcement-Housing	17,995	10,034	12,544	12,000	10,075	10,000	10,000
608.001	Code Enforcement-Other	0	168	0	0	0	0	0
608.002	Dangerous Building Fees	8,325	8,364	10,228	10,000	3,910	5,000	5,000
647	Printed Material	1,894	80	186	0	125	0	0
664	Interest	2,797	7,621	10,512	10,000	3,445	5,000	5,000
683	Building Demolitions	45,250	51,888	57,180	55,000	55,000	55,000	55,000
698	Miscellaneous	11,300	13,317	12,372	10,000	9,000	10,000	10,000
698.002	Building Board Appeal Fees	4,250	1,950	1,925	2,000	3,125	3,000	3,000
699.101	Contribution - General Fund	175,000	185,000	161,000	207,428	204,151	189,000	189,000
Total Revenues		578,011	583,697	549,893	531,428	501,541	529,200	529,200

City of Jackson
Fiscal Year 2008/09 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		33,086
010	Electrical Inspector	1		58,930
013	Chief Building Inspector	1		60,121
305	Office Assistant II	1		42,714
PT	Plumbing & Mechanical Inspector	1		54,600
		5		249,451
Add:	1/2 Dir. Comm. Dev from CDBG			45,922
	1/2 Admin Secretary II from CDBG			22,874
	1/2 Clerk Typist II from CDBG			17,347
	Retiree Health Insurance Stipends			25,110
Less:	1/2 Office Assistant II to CDBG			-21,357
	1/2 Ordinance Enforcement Officer to CDBG			-16,543
Activity Total				322,804

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 249 Building Department Fund
Dept 371 Inspection

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Personal Services:							
702 Termination Pay	1,916	0	37,870	0	25,464	0	0
706 Salaries and Wages	288,795	352,928	312,572	297,343	284,647	322,804	322,804
707 Wages-Temporary	4,847	526	0	0	3,780	0	0
709 Overtime	465	60	0	0	88	0	0
715 Employers FICA	22,574	26,694	26,931	22,751	24,665	24,699	24,699
719 Health Insurance	38,559	57,570	33,176	36,875	21,353	24,531	24,531
719.678 RX Drug Insurance	0	1,834	8,358	9,397	5,642	6,258	6,258
719.679 Health Insurance Deductible	0	0	0	0	1,809	2,061	2,061
722 Pension-General	10,008	15,655	17,436	16,358	13,232	14,588	14,588
724 Unemployment	1,057	1,772	875	803	1,153	941	941
724.001 Workers Compensation	2,497	2,929	2,538	2,028	1,624	1,515	1,515
725 Other Fringe Benefits	4,078	3,265	1,418	5,421	1,595	4,425	4,425
	374,796	463,233	441,174	390,976	385,052	401,822	401,822
Material and Supplies:							
726 Office Supplies	6,187	7,463	5,884	7,500	6,043	6,500	6,500
737 Publications	795	591	1,695	3,678	967	1,785	1,785
737.001 Publications for Resale	601	0	0	0	0	0	0
751 Gasoline	2,442	3,339	1,923	2,000	1,407	2,000	2,000
	10,025	11,393	9,502	13,178	8,417	10,285	10,285
Contractual and Other:							
818 Contractual Services	5,932	8,195	5,225	7,350	7,040	7,350	7,350
818.004 Building Demolitions	45,350	54,537	53,382	55,000	55,000	55,000	55,000
818.028 Cont GIS	0	500	0	0	0	0	0
853 Telephone	7,006	5,735	4,712	4,775	4,227	3,900	3,900
873 Travel	994	1,614	1,269	3,750	2,839	1,500	1,500
900 Printing & Publishing	5,547	7,911	6,092	6,000	3,677	6,000	6,000
934 Office Equipment Maintenance	1,012	105	326	750	295	750	750
935 Software Maintenance	0	0	347	950	994	1,000	1,000
939 Vehicle Maintenance	2,093	2,480	1,928	2,417	2,410	2,545	2,545
943 Equipment Rental - MP	0	0	0	5,000	0	0	0
958 Memberships & Dues	530	625	745	900	1,023	965	965
960 Education & Training	1,806	1,871	2,400	3,130	463	1,500	1,500
962 Uncollectible Accounts	138,048	18,667	21,945	36,300	30,000	36,300	36,300
	208,318	102,240	98,371	126,322	107,968	116,810	116,810
Capital Outlay:							
983 Office Equipment	2,278	1,995	0	350	350	0	0
984 Software - BS&A Upgrade	4,698	0	0	600	600	0	0
985 Vehicles	6,000	5,607	0	0	0	0	0
	12,976	7,602	0	950	950	0	0
Building Inspection	606,115	584,468	549,047	531,426	502,387	528,917	528,917

(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 2008/09 Proposed Budget Analysis of Changes in Fund Balance

Fund 257 Budget Stabilization 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	1,011,158	57,851	69,115	75,000	65,000	65,000	65,000
Expenditures	11,158	57,851	69,115	75,000	65,000	65,000	65,000
Excess of Revenues Over (Under) Expenditures	1,000,000	0	0	0	0	0	0
Fund Balance - Beginning of Year	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 2008/09 Adopted Budget
Revenue Detail

Fund 257 Budget Stabilization 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
664 Interest	11,158	57,851	69,115	75,000	65,000	65,000	65,000
699.101 Contribution-General Fund	1,000,000	0	0	0	0	0	0
Total Revenues	1,011,158	57,851	69,115	75,000	65,000	65,000	65,000

Expenditure Detail

Fund 257 Budget Stabilization Fund
Dept 999 Contributions to Other Funds

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
Contractual And Other:							
999.101 Cont.-General Fund	11,158	57,851	69,115	75,000	65,000	65,000	65,000
	11,158	57,851	69,115	75,000	65,000	65,000	65,000
Total Expenditures	11,158	57,851	69,115	75,000	65,000	65,000	65,000

(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 2008/09 Proposed Budget Analysis of Changes in Fund Balance

Fund 265 Drug Law Enforcement 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	28,973	71,382	65,896	22,330	54,685	44,905	44,905
Expenditures	70,684	66,776	46,946	32,480	81,995	33,024	33,024
Excess of Revenues Over (Under) Expenditures	(41,711)	4,606	18,950	(10,150)	(27,310)	11,881	11,881
Fund Balance - Beginning of Year	46,220	4,509	9,115	28,065	28,065	755	755
Fund Balance - End of Year	4,509	9,115	28,065	17,915	755	12,636	12,636

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 265 Drug Law Enforcement Fund

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
642.265 Sale Of Property	923	23,082	7,229	9,000	18,000	10,800	10,800
664 Interest	514	327	385	200	542	405	405
698 Miscellaneous	27,536	47,973	58,282	13,130	36,143	33,700	33,700
Total Revenues	28,973	71,382	65,896	22,330	54,685	44,905	44,905

Expenditure Detail

Fund 265 Drug Law Enforcement Fund
Dept 333 Drug Enforcement

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Material And Supplies:							
756 Miscellaneous Supplies	0	513	668	0	177	700	700
	0	513	668	0	177	700	700
Contractual And Other:							
820 Special Investigations	40	129	270	0	0	300	300
942 Bldg. Rental/Lease	5,491	5,491	5,491	5,492	5,492	5,492	5,492
955 Forfeiture Sale Expense	30	589	80	500	100	250	250
963 Miscellaneous	0	160	80	300	0	80	80
999.270 Cont.- LАWNET Grant Fd	65,123	59,894	40,357	26,188	76,226	26,202	26,202
	70,684	66,263	46,278	32,480	81,818	32,324	32,324
Total Expenditures	70,684	66,776	46,946	32,480	81,995	33,024	33,024

(266) Project Safe Neighborhoods Initiative Grant Fund

PURPOSE - This Fund is used to account for the expenditures related to the Project Safe Neighborhoods - Initiative Grant entered into with the U.S. Department of Justice, Bureau of Justice Assistance, through the Detroit Community Justice Patnership (Primary Recipient). The term of the City's subrecipient grant is August 1, 2008 through December 31, 2008, per the Memorandum of Agreement dated January 25, 2008.

CHARACTER - Grant funds will be utilized to aggressively promote the message that all firearm-related violent crimes will be met with strict enforcement, to encourage citizen involvement and to promote gun safety.

AUTHORITY - This Fund was established by formal budget resolution on February 26, 2008.

City of Jackson Fiscal Year 2008/09 Proposed Budget Analysis of Changes in Fund Balance

Fund 266 PSN Initiative Grant 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	0	0	0	95,529	95,529	0	0
Expenditures	0	0	0	95,529	95,529	0	0
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 2008/09 Adopted Budget
Revenue Detail

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

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
501 Federal Grant	0	0	0	70,185	70,185	0	0
Total Revenues	0	0	0	70,185	70,185	0	0

Expenditure Detail

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

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
Personal Services:							
709 Overtime	0	0	0	40,377	40,377	0	0
715 Employers FICA	0	0	0	1,099	1,099	0	0
722 Pension-General	0	0	0	498	498	0	0
724.001 Workers Compensation	0	0	0	333	333	0	0
	0	0	0	42,307	42,307	0	0
Contractual And Other:							
818 Contractual Services	0	0	0	27,878	27,878	0	0
	0	0	0	27,878	27,878	0	0
Total Expenditures	0	0	0	70,185	70,185	0	0

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

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

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
501 Federal Grant	0	0	0	25,344	25,344	0	0
Total Revenues	0	0	0	25,344	25,344	0	0

Expenditure Detail

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

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
Personal Services:							
709 Overtime	0	0	0	13,619	13,619	0	0
715 Employers FICA	0	0	0	601	601	0	0
722 Pension-General	0	0	0	390	390	0	0
724.001 Workers Compensation	0	0	0	80	80	0	0
	0	0	0	14,690	14,690	0	0
Material And Supplies:							
726 Office Supplies	0	0	0	3,364	3,364	0	0
	0	0	0	3,364	3,364	0	0
Contractual And Other:							
818 Contractual Services	0	0	0	7,290	7,290	0	0
	0	0	0	7,290	7,290	0	0
Total Expenditures	0	0	0	25,344	25,344	0	0

(267) Local Law Enforcement Block Grant (LLEBG) Fund

PURPOSE -The Local Law Enforcement Block Grant Fund is used to control the expenditure of grant monies which are earmarked for projects to reduce crime and improve public safety.

CHARACTER - Program funds may be used to:

- 1) Hire, train and employ on a continuing basis new law enforcement officers and necessary support personnel,
- 2) Enhance security measures in and around schools and other special risk locations,
- 3) Establish or support drug courts,
- 4) Enhance the adjudication of cases involving violent crime,
- 5) Establish a multi-jurisdictional task force to prevent and control crime,
- 6) Establish crime prevention programs, and
- 7) Defray the cost of indemnification insurance for law enforcement officers.

AUTHORITY - The Local Law Enforcement Block Grant Program was provided for in the Omnibus Fiscal Year 1996 Appropriations Act, Public Law 104-134. It is administered by the Bureau of Justice Assistance, U.S. Department of Justice. This Fund was established by formal budget resolution on February 18, 1997.

City of Jackson Fiscal Year 2008/09 Proposed Budget Analysis of Changes in Fund Balance

Fund 267 Local Law Enforcement Block Grant (LLEBG) Fund

	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Revenues:							
2002/03 LLEBG	0	0	0	0	0	0	0
2003/04 LLEBG	63,336	(5,581)	0	0	0	0	0
2004/05 LLEBG	4,951	33,922	0	0	0	0	0
	68,287	28,341	0	0	0	0	0
Expenditures							
2002/03 LLEBG	13,766	0	0	0	0	0	0
2003/04 LLEBG	54,823	10,938	58	0	0	0	0
2004/05 LLEBG	0	38,873	0	0	0	0	0
	68,589	49,811	58	0	0	0	0
Excess of Revenues Over (Under)							
Expenditures	(302)	(21,470)	(58)	0	0	0	0
Fund Balance - Beginning of Year	21,830	21,528	58	0	0	0	0
Fund Balance - End of Year	21,528	58	0	0	0	0	0

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 267 Local Law Enforcement Block Grant (LLEBG) Fund
Dept 334 LLEBG
Sub. Act. 203 2002/03 LLEBG

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
501 Federal Grant	0	0	0	0	0	0	0
Total Revenues	0	0	0	0	0	0	0

Expenditure Detail

Fund 267 Local Law Enforcement Block Grant (LLEBG) Fund
Dept 334 LLEBG
Sub. Act. 203 2002/03 LLEBG

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
Personal Services:							
706 Salaries and Wages	10,039	0	0	0	0	0	0
709 Overtime	15	0	0	0	0	0	0
715 Employers FICA	769	0	0	0	0	0	0
719 Health Insurance	2,701	0	0	0	0	0	0
724 Unemployment Comp.	17	0	0	0	0	0	0
724.001 Workers Compensation	141	0	0	0	0	0	0
725 Other Fringe Benefits	84	0	0	0	0	0	0
	13,766	0	0	0	0	0	0
Material And Supplies:							
737 Publications	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
Contractual And Other:							
960 Education & Training	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
Total Expenditures	13,766	0	0	0	0	0	0

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

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

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
501 Federal Grant	63,030	(4,271)	0	0	0	0	0
664 Interest	306	(1,310)	0	0	0	0	0
699.101 Cont.- General Fund	0	0	0	0	0	0	0
Total Revenues	63,336	(5,581)	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	2004/05 Actual	2005/06 Actual	2006/07 Actual	2007/08 Budget	2007/08 Projected	2008/09 Manager Proposed	2008/09 Council Adopted
Personal Services:							
706 Salaries and Wages	35,635	6,791	0	0	0	0	0
709 Overtime	15	0	0	0	0	0	0
715 Employers FICA	2,727	520	0	0	0	0	0
719 Health Insurance	12,137	1,757	0	0	0	0	0
724 Unemployment Comp.	505	0	0	0	0	0	0
724.001 Workers Compensation	533	102	0	0	0	0	0
725 Other Fringe Benefits	388	107	0	0	0	0	0
	51,940	9,277	0	0	0	0	0
Material And Supplies:							
737 Publications	526	235	0	0	0	0	0
	526	235	0	0	0	0	0
Contractual And Other:							
960 Education & Training	2,357	952	0	0	0	0	0
999.101 Contribution - General Fund	0	474	58	0	0	0	0
	2,357	1,426	58	0	0	0	0
Total Expenditures	54,823	10,938	58	0	0	0	0

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

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

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
501 Federal Grant	0	33,079	0	0	0	0	0
664 Interest	1,276	843	0	0	0	0	0
699.101 Cont.- General Fund	3,675	0	0	0	0	0	0
Total Revenues	4,951	33,922	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	2004/05 Actual	2005/06 Actual	2006/07 Actual	2007/08 Budget	2007/08 Projected	2008/09 Manager Proposed	2008/09 Council Adopted
Personal Services:							
706 Salaries and Wages	0	26,717	0	0	0	0	0
709 Overtime	0	15	0	0	0	0	0
715 Employers FICA	0	2,045	0	0	0	0	0
719 Health Insurance	0	7,302	0	0	0	0	0
724 Unemployment Comp.	0	414	0	0	0	0	0
724.001 Workers Compensation	0	400	0	0	0	0	0
725 Other Fringe Benefits	0	642	0	0	0	0	0
	0	37,535	0	0	0	0	0
Material And Supplies:							
737 Publications	0	248	0	0	0	0	0
	0	248	0	0	0	0	0
Contractual And Other:							
960 Education & Training	0	1,090	0	0	0	0	0
	0	1,090	0	0	0	0	0
Total Expenditures	0	38,873	0	0	0	0	0

(268) Byrne JAG Grant Fund

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

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

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

City of Jackson Fiscal Year 2008/09 Proposed Budget Analysis of Changes in Fund Balance

Fund 268 Byrne JAG Grant Fund

	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Revenues:							
2004/05 Byrne JAG Grant	0	66,896	0	0	0	0	0
2005/06 Byrne JAG Grant	0	0	28,426	0	0	0	0
2006/07 Byrne JAG Grant	0	0	0	32,734	32,734	0	0
	0	66,896	28,426	32,734	32,734	0	0
Expenditures:							
2004/05 Byrne JAG Grant	0	66,896	0	0	0	0	0
2005/06 Byrne JAG Grant	0	0	28,426	0	0	0	0
2006/07 Byrne JAG Grant	0	0	0	32,734	32,734	0	0
	0	66,896	28,426	32,734	32,734	0	0
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 2008/09 Adopted Budget
Revenue Detail

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

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
501 Federal Grant	0	66,896	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	66,896	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	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:							
818 Contractual Services	0	24,396	0	0	0	0	0
	0	24,396	0	0	0	0	0
Capital Outlay:							
986 Radio Equipment	0	42,500	0	0	0	0	0
	0	42,500	0	0	0	0	0
Total Expenditures	0	66,896	0	0	0	0	0

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

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

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
501 Federal Grant	0	0	28,426	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	0	28,426	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	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:							
818 Contractual Services	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
Capital Outlay:							
983 Office Equipment	0	0	28,426	0	0	0	0
	0	0	28,426	0	0	0	0
Total Expenditures	0	0	28,426	0	0	0	0

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 268 Byrne JAG Grant Fund
Dept 305 Byrne JAG Grant
Sub. Act. 207 2006/07 Byrne Grants

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
501 Federal Grant	0	0	0	32,734	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	32,734	32,734	0	0

Expenditure Detail

Fund 268 Byrne JAG Grant Fund
Dept 305 Byrne JAG Grant
Sub. Act. 207 2006/07 Byrne Grants

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
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	32,734	0	0	0
	0	0	0	32,734	32,734	0	0
Total Expenditures	0	0	0	32,734	32,734	0	0

(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 2008/09 Proposed Budget Analysis of Changes in Fund Balance

Fund 270 LAWNET Grant 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:							
2003/04 LAWNET Grant	30,613	0	0	0	0	0	0
2004/05 LAWNET Grant	89,951	30,550	0	0	0	0	0
2005/06 LAWNET Grant	0	86,505	31,800	0	0	0	0
2006/07 LAWNET Grant	0	0	99,452	34,551	31,508	0	0
2007/08 LAWNET Grant	0	0	0	117,674	99,658	35,210	35,210
	120,564	117,055	131,252	152,225	131,166	35,210	35,210
Expenditures:							
Drug Enf. - 2003/04 LAWNET	30,295	0	0	0	0	0	0
Drug Enf. - 2004/05 LAWNET	89,914	30,586	0	0	0	0	0
Drug Enf. - 2005/06 LAWNET	0	86,505	31,800	0	0	0	0
Drug Enf. - 2006/07 LAWNET	0	0	99,451	34,551	31,509	0	0
Drug Enf. - 2007/08 LAWNET	0	0	0	117,674	99,658	35,210	35,210
	120,209	117,091	131,251	152,225	131,167	35,210	35,210
Excess of Revenues Over (Under)							
Expenditures	355	(36)	1	0	(1)	0	0
Fund Balance - Beginning of Year	825	1,180	1,144	1,145	1,145	1,144	1,144
Fund Balance - End of Year	1,180	1,144	1,145	1,145	1,144	1,144	1,144

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 270 LAWNET Grant Fund
Dept 333 Drug Enforcement
Sub. Act. 204 2003/04 LAWNET Grant

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
501 Federal Grant	10,447	0	0	0	0	0	0
664 Interest	0	0	0	0	0	0	0
699.265 Cont.-Drug Law Enf. Fund	20,166	0	0	0	0	0	0
Total Revenues	30,613	0	0	0	0	0	0

Expenditure Detail

Fund 270 LAWNET Grant Fund
Dept 333 Drug Enforcement
Sub. Act. 204 2003/04 LAWNET Grant

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
Personal Services:							
706 Salaries and Wages	23,452	0	0	0	0	0	0
709 Overtime	0	0	0	0	0	0	0
715 Employers FICA	334	0	0	0	0	0	0
719 Health Insurance	5,792	0	0	0	0	0	0
724 Unemployment Comp.	0	0	0	0	0	0	0
724.001 Workers Compensation	352	0	0	0	0	0	0
725 Other Fringe Benefits	365	0	0	0	0	0	0
	30,295	0	0	0	0	0	0
Contractual And Other:							
919.001 Physical Agility Testing	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
Total Expenditures	30,295	0	0	0	0	0	0

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 270 LAWNET Grant Fund
Dept 333 Drug Enforcement
Sub. Act. 205 2004/05 LAWNET Grant

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
501 Federal Grant	44,957	13,907	0	0	0	0	0
664 Interest	37	2	0	0	0	0	0
699.265 Cont.-Drug Law Enf. Fund	44,957	16,641	0	0	0	0	0
Total Revenues	89,951	30,550	0	0	0	0	0

Expenditure Detail

Fund 270 LAWNET Grant Fund
Dept 333 Drug Enforcement
Sub. Act. 205 2004/05 LAWNET Grant

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
Personal Services:							
706 Salaries and Wages	69,807	24,658	0	0	0	0	0
709 Overtime	0	0	0	0	0	0	0
715 Employers FICA	1,020	355	0	0	0	0	0
719 Health Insurance	15,596	5,136	0	0	0	0	0
724 Unemployment Comp.	359	0	0	0	0	0	0
724.001 Workers Compensation	1,054	370	0	0	0	0	0
725 Other Fringe Benefits	740	67	0	0	0	0	0
	88,576	30,586	0	0	0	0	0
Contractual And Other:							
919.001 Physical Agility Testing	1,338	0	0	0	0	0	0
	1,338	0	0	0	0	0	0
Total Expenditures	89,914	30,586	0	0	0	0	0

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

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

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
501 Federal Grant	0	43,252	15,585	0	0	0	0
664 Interest	0	0	0	0	0	0	0
699.265 Cont.-Drug Law Enf. Fund	0	43,253	16,215	0	0	0	0
Total Revenues	0	86,505	31,800	0	0	0	0

Expenditure Detail

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

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
Personal Services:							
706 Salaries and Wages	0	68,171	23,643	0	0	0	0
709 Overtime	0	0	0	0	0	0	0
715 Employers FICA	0	1,000	365	0	0	0	0
719 Health Insurance	0	14,158	7,389	0	0	0	0
724 Unemployment Comp.	0	406	0	0	0	0	0
724.001 Workers Compensation	0	1,041	355	0	0	0	0
725 Other Fringe Benefits	0	513	48	0	0	0	0
	0	85,289	31,800	0	0	0	0
Contractual And Other:							
919.001 Physical Agility Testing	0	1,216	0	0	0	0	0
999.265 Contrib.- Drug Law Enf. Fund	0	0	0	0	0	0	0
	0	1,216	0	0	0	0	0
Total Expenditures	0	86,505	31,800	0	0	0	0

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

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

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
501 Federal Grant	0	0	49,726	8,363	9,111	0	0
664 Interest	0	0	0	0	0	0	0
699.101 Cont.-General Fund	0	0	25,584	0	0	0	0
699.265 Cont.-Drug Law Enf. Fund	0	0	24,142	26,188	22,397	0	0
Total Revenues	0	0	99,452	34,551	31,508	0	0

Expenditure Detail

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

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
Personal Services:							
706 Salaries and Wages	0	0	76,465	26,395	26,736	0	0
709 Overtime	0	0	0	0	0	0	0
715 Employers FICA	0	0	1,126	383	388	0	0
719 Health Insurance	0	0	17,657	5,821	3,520	0	0
724 Unemployment Comp.	0	0	288	0	0	0	0
724.001 Workers Compensation	0	0	1,167	396	401	0	0
725 Other Fringe Benefits	0	0	1,410	1,556	464	0	0
	0	0	98,113	34,551	31,509	0	0
Contractual And Other:							
919.001 Physical Agility Testing	0	0	1,338	0	0	0	0
999.265 Contrib.- Drug Law Enf. Fund	0	0	0	0	0	0	0
	0	0	1,338	0	0	0	0
Total Expenditures	0	0	99,451	34,551	31,509	0	0

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

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

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
501 Federal Grant	0	0	0	58,837	49,829	9,008	9,008
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	58,837	49,829	26,202	26,202
Total Revenues	0	0	0	117,674	99,658	35,210	35,210

Expenditure Detail

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

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
Personal Services:							
706 Salaries and Wages	0	0	0	92,794	80,732	28,075	28,075
709 Overtime	0	0	0	0	0	0	0
715 Employers FICA	0	0	0	1,360	1,188	407	407
719 Health Insurance	0	0	0	19,001	12,028	4,732	4,732
724 Unemployment Comp.	0	0	0	292	338	0	0
724.001 Workers Compensation	0	0	0	1,407	1,229	421	421
725 Other Fringe Benefits	0	0	0	1,360	1,589	1,575	1,575
	0	0	0	116,214	97,104	35,210	35,210
Contractual And Other:							
919.001 Physical Agility Testing	0	0	0	1,460	2,554	0	0
999.265 Contrib.- Drug Law Enf. Fund	0	0	0	0	0	0	0
	0	0	0	1,460	2,554	0	0
Total Expenditures	0	0	0	117,674	99,658	35,210	35,210

(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 2008/09 Proposed Budget Analysis of Changes in Fund Balance

Fund 288 Lead Hazard Control Grant 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	0	0	163,895	0	406,818	1,432,783	1,432,783
Expenditures	0	0	163,895	0	406,818	1,432,783	1,432,783
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 2008/09 Adopted Budget
Revenue Detail

Fund 288 Lead Hazard Control Grant Fund

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
502.288 Fed. Grant - Healthy Homes	0	0	162,821	0	405,706	1,431,473	1,431,473
664.000 Interest	0	0	1,074	0	656	750	750
698.012 Other Program Income	0	0	0	0	456	560	560
Total Revenues	0	0	163,895	0	406,818	1,432,783	1,432,783

Expenditure Detail

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

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Personal Services:							
710 Salaries and Fringes	0	0	52,615	0	57,909	89,832	89,832
	0	0	52,615	0	57,909	89,832	89,832
Material And Supplies:							
726 Office Supplies	0	0	2,419	0	1,274	457	457
745 Program Supplies	0	0	3,316	0	1,448	7,736	7,736
	0	0	5,735	0	2,722	8,193	8,193
Contractual And Other:							
818 Contractual Services	0	0	17,274	0	6,396	38,802	38,802
818.288 Cont. Serv. - Relocation	0	0	0	0	9,644	445,356	445,356
818.289 Cont. Serv. - Lead Program	0	0	0	0	1,689	314,495	314,495
818.290 Cont. Serv. - Rehab. Program	0	0	33,160	0	260,705	0	0
818.291 Cont. Serv. - Hazard Program	0	0	0	0	0	54,609	54,609
818.292 Cont. Serv. - Rental Rehab.	0	0	6,960	0	45,672	0	0
818.293 Cont. Serv. - Homeowner Rehab	0	0	24,725	0	4,671	420,604	420,604
818.294 Cont. Serv. - Risk Assmt.	0	0	20,325	0	14,529	57,396	57,396
853 Telephone	0	0	16	0	-16	0	0
873 Travel	0	0	2,790	0	2,842	2,296	2,296
900 Printing & Publishing	0	0	295	0	55	0	0
939 Vehicle Maintenance	0	0	0	0	0	1,200	1,200
960 Education & Training	0	0	0	0	0	0	0
	0	0	105,545	0	346,187	1,334,758	1,334,758
Total Expenditures	0	0	163,895	0	406,818	1,432,783	1,432,783

(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 2008/09 Proposed Budget Analysis of Changes in Fund Balance

Fund 293 Waterfront Redevelopment Grant 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	0	14,108	64,261	267,391	21,504	256,294	256,294
Expenditures	0	14,108	64,245	267,391	21,504	256,310	256,310
Excess of Revenues Over (Under) Expenditures	0	0	16	0	0	(16)	(16)
Fund Balance - Beginning of Year	0	0	0	16	16	16	16
Fund Balance - End of Year	0	0	16	16	16	0	0

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 293 Waterfront Redevelopment Grant 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
539.034 State Grant - Waterfront	0	14,108	64,245	267,391	21,504	256,294	256,294
664.000 Interest	0	0	16	0	0	0	0
Total Revenues	0	14,108	64,261	267,391	21,504	256,294	256,294

Expenditure Detail

Fund 293 Waterfront Redevelopment Grant Fund
Dept 744 Public Improvement

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
Contractual And Other:							
818.049 Planning, Eng.& Design	0	14,108	64,245	4,620	21,504	0	0
818.050 Cont. Serv. - Environmental	0	0	0	0	0	0	0
818.051 Cont. Serv. - Construction	0	0	0	262,771	0	256,310	256,310
818.052 Cont. Serv. - Appraisals	0	0	0	0	0	0	0
963.000 Contingency	0	0	0	0	0	0	0
	0	14,108	64,245	267,391	21,504	256,310	256,310
Capital Outlay:							
973.293 Land Acquisition-Easements	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
Total Expenditures	0	14,108	64,245	267,391	21,504	256,310	256,310

(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 2008/09 Proposed Budget Analysis of Changes in Fund Balance

Fund 294 2004 Brownfield Assessment Grant 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	4,423	139,880	110,055	56,960	145,642	0	0
Expenditures	4,423	139,829	110,106	57,011	145,642	0	0
Excess of Revenues Over (Under) Expenditures	0	51	(51)	(51)	0	0	0
Fund Balance - Beginning of Year	0	0	51	0	0	0	0
Fund Balance - End of Year	0	51	0	(51)	0	0	0

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 294 2004 Brownfield Assessment Grant Fund

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
501.335 Fed. Grant-EPA Haz. Substances	2,290	84,309	35,615	13,401	77,786	0	0
501.336 Fed. Grant-EPA Petroleum	2,133	55,521	74,490	43,559	67,856	0	0
664.000 Interest	0	50	-50	0	0	0	0
Total Revenues	4,423	139,880	110,055	56,960	145,642	0	0

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

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

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
Materials & Supplies:							
756 Miscellaneous Supplies	13	729	11	600	320	0	0
	13	729	11	600	320	0	0
Contractual And Other:							
818 Contractual Services	1,750	79,828	34,599	12,809	75,949	0	0
873 Travel	353	1,612	704	0	1,485	0	0
963 Miscellaneous	26	681	301	43	33	0	0
	2,129	82,121	35,604	12,852	77,467	0	0
Capital Outlay:							
983 Office Equipment	148	1,458	0	0	0	0	0
	148	1,458	0	0	0	0	0
Total Hazardous Substances Grant	2,290	84,308	35,615	13,452	77,787	0	0

Fund 294 2004 Brownfield Assessment Grant Fund
Dept 336 Petroleum Grant

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
Materials & Supplies:							
756 Miscellaneous Supplies	0	729	11	661	320	0	0
	0	729	11	661	320	0	0
Contractual And Other:							
818 Contractual Services	1,750	51,098	73,510	41,703	65,998	0	0
873 Travel	235	1,570	684	1,195	1,485	0	0
963 Miscellaneous	0	666	286	0	52	0	0
	1,985	53,334	74,480	42,898	67,535	0	0
Capital Outlay:							
983 Office Equipment	148	1,458	0	0	0	0	0
	148	1,458	0	0	0	0	0
Total Petroleum Grant	2,133	55,521	74,491	43,559	67,855	0	0
Total Expenditures	4,423	139,829	110,106	57,011	145,642	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 2008/09 Proposed Budget Analysis of Changes in Fund Balance

Fund 295 2008 Brownfield Assessment Grant 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	0	0	0	0	100,000	300,000	300,000
Expenditures	0	0	0	0	100,000	300,000	300,000
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 2008/09 Adopted Budget
Revenue Detail

Fund 295 2008 Brownfield Assessment Grant Fund

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
501.335 Fed. Grant-EPA Haz. Substances	0	0	0	0	50,000	150,000	150,000
501.336 Fed. Grant-EPA Petroleum	0	0	0	0	50,000	150,000	150,000
664.000 Interest	0	0	0	0	0	0	0
Total Revenues	0	0	0	0	100,000	300,000	300,000

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

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

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
Materials & Supplies:							
756 Miscellaneous Supplies	0	0	0	0	500	1,500	1,500
	0	0	0	0	500	1,500	1,500
Contractual And Other:							
818 Contractual Services	0	0	0	0	48,250	144,750	144,750
873 Travel	0	0	0	0	1,000	3,000	3,000
963 Miscellaneous	0	0	0	0	250	750	750
	0	0	0	0	49,500	148,500	148,500
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	0	0	50,000	150,000	150,000

Fund 295 2008 Brownfield Assessment Grant Fund
Dept 336 Petroleum Grant

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
Materials & Supplies:							
756 Miscellaneous Supplies	0	0	0	0	500	1,500	1,500
	0	0	0	0	500	1,500	1,500
Contractual And Other:							
818 Contractual Services	0	0	0	0	48,250	144,750	144,750
873 Travel	0	0	0	0	1,000	3,000	3,000
963 Miscellaneous	0	0	0	0	250	750	750
	0	0	0	0	49,500	148,500	148,500
Capital Outlay:							
983 Office Equipment	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
Total Petroleum Grant	0	0	0	0	50,000	150,000	150,000
Total Expenditures	0	0	0	0	100,000	300,000	300,000

(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 2008/09 Proposed Budget Analysis of Changes in Fund Balance

<i>Fund 296 Recreation Activity Fund</i>	2004/05 Actual	2005/06 Actual	2006/07 Actual	2007/08 Budget	2007/08 Projected	2008/09 Manager Proposed	2008/09 Council Adopted
Revenues	292,705	277,594	302,266	310,000	310,000	312,000	312,000
Expenditures	289,214	308,689	311,842	309,114	305,147	307,896	307,896
Excess of Revenues Over (Under) Expenditures	3,491	(31,095)	(9,576)	886	4,853	4,104	4,104
Fund Balance - Beginning of Year	68,952	72,443	41,348	31,772	31,772	36,625	36,625
Fund Balance - End of Year	72,443	41,348	31,772	32,658	36,625	40,729	40,729

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 296 Recreation Activity Fund

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
651.002 Charges For Serv.-Softball	88,135	76,680	80,550	92,000	85,000	85,000	85,000
651.003 Charges For Serv.-Volleyball	21,427	17,378	14,689	21,000	21,000	20,000	20,000
651.004 Charges For Serv.-Basketball	7,558	7,907	7,885	8,000	8,000	8,000	8,000
651.005 Charges For Serv.-Other	70,574	73,373	73,822	75,000	75,000	77,000	77,000
651.006 Charges For Serv.-Sr.Cit.Travel	103,507	99,957	123,318	112,000	119,000	120,000	120,000
664 Interest	1,504	2,299	2,002	2,000	2,000	2,000	2,000
685.677 Insurance Refund-W/C	0	0	0	0	0	0	0
Total Revenues	292,705	277,594	302,266	310,000	310,000	312,000	312,000

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 296 Recreation Activity Fund
Dept 693 Fee Programs

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
Personal Services:							
706 Salaries and Wages	3,085	965	2,596	0	0	0	0
707 Wages-Temporary	104,780	115,809	96,601	110,755	107,000	112,000	112,000
709.000 Overtime	0	2,852	5,690	0	0	0	0
715 Employers FICA	7,662	8,899	8,035	8,473	8,186	8,568	8,568
719 Health Insurance	81	300	750	0	0	0	0
719.678 RX Drug Insurance		33	196	0	0	0	0
719.679 Health Insurance Deductible	0	0	0	0	0	0	0
722 Pension-General	32	91	306	0	0	0	0
724 Umemployment Comp.	1,688	2,343	1,859	2,339	2,000	2,052	2,052
724.001 Workers Compensation	2,220	2,522	2,384	2,547	2,461	2,576	2,576
725 Other Fringe Benefits	5	34	89	0	0	0	0
	119,553	133,848	118,506	124,114	119,647	125,196	125,196
Material And Supplies:							
726 Office Supplies	973	951	448	2,000	2,000	1,000	1,000
745 Program Supplies	38,407	29,648	45,290	33,000	33,000	34,000	34,000
	39,380	30,599	45,738	35,000	35,000	35,000	35,000
Contractual And Other:							
818 Contractual Services	9,595	10,496	6,235	7,000	6,000	6,000	6,000
861 Auto Allowance	0	276	851	1,000	1,500	1,500	1,500
873 Travel	218	1,765	1,405	4,000	4,000	4,000	4,000
873.001 Travel-Senior Citizens	102,912	102,655	125,589	115,000	117,000	115,000	115,000
900 Printing & Publishing	4,032	4,082	135	3,000	3,000	3,000	3,000
920 Utilities	41	1,689	0	2,000	1,000	1,000	1,000
958 Memberships And Dues	1,025	1,314	1,025	1,500	1,500	1,200	1,200
963 Miscellaneous	354	337	0	500	500	0	0
965.101 Admin.-General Fund	12,104	14,821	12,358	16,000	16,000	16,000	16,000
	130,281	137,435	147,598	150,000	150,500	147,700	147,700
Capital Outlay:							
984 Software	0	6,807	0	0	0	0	0
	0	6,807	0	0	0	0	0
Total Expenditures	289,214	308,689	311,842	309,114	305,147	307,896	307,896

(297) JPS Recreation Millage Program Fund

PURPOSE - This fund is used to account for the expenditure of certain revenues generated from a recreation millage (.2 mills) approved by the voters within the Jackson Public School District. Funds collected with this millage levy are collected by the Jackson Public School District and remitted to the City annually to "provide funds for purposes of operating a system of public recreation and playgrounds, ...". The millage was approved in the Spring of 2005 for a period of ten years effective July 1, 2005 through 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 2008/09 Proposed Budget Analysis of Changes in Fund Balance

Fund 297 JPS Recreation Millage Program 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	0	263,359	237,559	240,947	248,000	258,000	258,000
Expenditures	0	239,833	260,874	240,947	248,000	258,000	258,000
Excess of Revenues Over (Under) Expenditures	0	23,526	(23,315)	0	0	0	0
Fund Balance - Beginning of Year	0	0	23,526	211	211	211	211
Fund Balance - End of Year	0	23,526	211	211	211	211	211

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 297 JPS Recreation Millage Program 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
587 Cont.- JPS Recreation	0	227,116	237,495	240,947	248,000	258,000	258,000
664 Interest	0	47	64	0	0	0	0
699.101 Cont.-General Fund	0	36,196	0	0	0	0	0
Total Revenues	0	263,359	237,559	240,947	248,000	258,000	258,000

Expenditure Detail

Fund 297 JPS Recreation Millage Program Fund

Dept 694 JPS Recreation Millage Programs

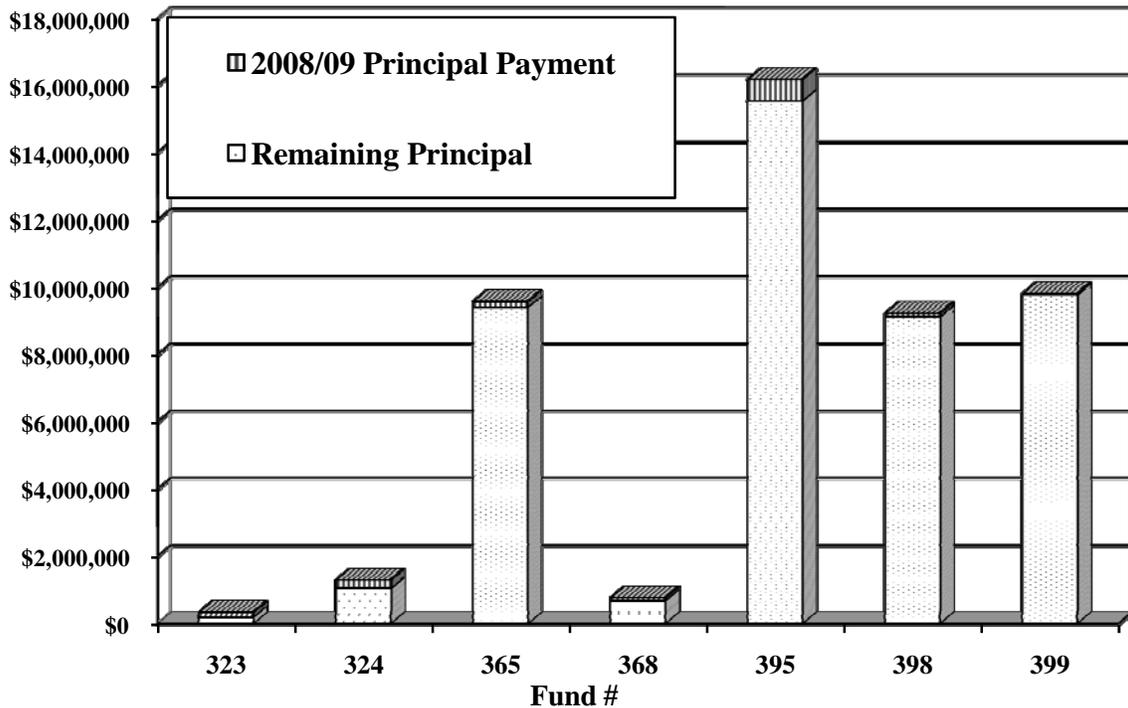
Account Description	2004/05 Actual	2005/06 Actual	2006/07 Actual	2007/08 Budget	2007/08 Projected	2008/09 Manager Proposed	2008/09 Council Adopted
Personal Services:							
706 Salaries & Wages	0	2,498	3,377	0	0	0	0
707 Wages-Temporary	0	115,026	135,380	140,671	140,671	151,035	151,035
709 Overtime	0	2,605	6,076	0	0	0	0
715 Employers FICA	0	8,569	11,233	10,761	10,761	11,554	11,554
719 Health Insurance	0	256	778	0	0	0	0
719.678 RX Drug Insurance	0	20	197	0	0	0	0
722 Pension-General	0	80	319	0	0	0	0
724 Unemployment	0	2,486	2,951	3,650	3,650	2,907	2,907
724.001 Workers Compensation	0	2,465	3,103	3,235	3,235	3,484	3,484
725 Other Fringe Benefits	0	32	94	0	0	0	0
	0	134,037	163,508	158,317	158,317	168,980	168,980
Material and Supplies:							
726 Office Supplies	0	4,302	3,969	4,000	4,000	4,000	4,000
745 Program Supplies	0	74,296	62,651	55,830	62,883	61,020	61,020
	0	78,598	66,620	59,830	66,883	65,020	65,020
Contractual and Other:							
818 Contractual Services	0	3,796	15,102	8,000	8,000	8,000	8,000
861 Auto Allow.(Staff Mileage)	0	2,902	2,802	2,800	2,800	3,000	3,000
900 Printing & Publishing	0	11,001	12,509	10,000	10,000	11,000	11,000
920. Utilities	0	0	333	0	0	0	0
960 Education & Training	0	0	0	2,000	2,000	2,000	2,000
	0	17,699	30,746	22,800	22,800	24,000	24,000
Capital Outlay:							
984 Software	0	9,499	0	0	0	0	0
	0	9,499	0	0	0	0	0
JPS Recreation Millage Programs	0	239,833	260,874	240,947	248,000	258,000	258,000

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 2008/09 Adopted Budget
Debt Service Funds
Debt Summary

Fund	Debt Service Fund Name	Date Issued	Issue Amount	Principal Outstanding 6/30/2008	FY 2008/09		
					Principal	Interest	
323	Michigan Urban Land Assembly Loan	01/16/01	1,000,000	340,000	144,000	-	
324	2003 MTF Bond	03/01/03	1,750,000	1,305,000	245,000	33,780	
365	City Hall - Series A	11/18/03	8,250,000	7,910,000	145,000	351,031	
	City Hall - Series B	12/01/03	1,750,000	1,675,000	35,000	70,305	
368	Building Authority	10/01/97	770,000	350,000	60,000	16,375	
		08/01/99	600,000	425,000	30,000	21,525	
395	2001 DDA TIF	03/27/01	17,998,578	16,188,578	645,000	405,963	
398	2002 BRA TIF	03/27/02	18,500,000	9,230,000	100,000	464,898	
399	2007 BRA TIF Refunding	07/24/07	9,905,000	9,815,000	30,000	419,804	
Debt Service Fund Totals				\$ 60,523,578	\$ 47,238,578	\$ 1,434,000	\$ 1,783,681



(320) 1998 Michigan Transportation Fund Debt Service Fund

PURPOSE - This Fund is used to record the payment of interest and principal on the \$995,000 1998 Michigan Transportation Fund Bonds, dated March 1, 1998, which were issued as authorized by Act 175 for the purpose of defraying part of the cost of constructing street improvements in the City of Jackson. These Bonds 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 are to be made annually from the Major Street Fund to this Fund in an amount sufficient to meet interest and principal retirements. The Bonds mature serially beginning September 1, 1998 to 2007 in amounts ranging from \$75,000 to \$125,000 and bear interest at 4.55%.

AUTHORITY - This Fund was established through adoption of the Bond Authorizing Resolution on February 17, 1997, as required by the State Department of Treasury.

City of Jackson Fiscal Year 2008/09 Adopted Budget Analysis of Changes in Fund Balance

Fund 320 1998 Michigan Transportation Fund Debt Service 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	123,841	123,950	128,718	128,144	128,137	0	0
Expenditures	123,841	123,950	128,718	128,144	128,144	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0	(7)	0	0
Fund Balance - Beginning of Year	7	7	7	7	7	0	0
Fund Balance - End of Year	7	7	7	7	0	0	0

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 320 1998 MTF Bond Debt Service 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
699.202 Cont.-Major Street Fund	123,841	123,950	128,718	128,144	128,137	0	0
Total Revenues	123,841	123,950	128,718	128,144	128,137	0	0

Expenditure Detail

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

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	105,000	110,000	120,000	125,000	125,000	0	0
995 Interest	18,541	13,650	8,418	2,844	2,844	0	0
996 Paying Agent Fees	300	300	300	300	300	0	0
	123,841	123,950	128,718	128,144	128,144	0	0
Total Expenditures	123,841	123,950	128,718	128,144	128,144	0	0

(323) Michigan Urban Land Assembly Loan Debt Service Fund

PURPOSE - This Fund is used to record the payment of principal on the \$ 1,000,000 Urban Land Assembly (ULA) Loan administered by the Michigan Economic Development Corporation, per agreement dated January 16, 2001. The proceeds of this loan were used for land acquisition relating to the Consumers Energy Headquarters Project.

CHARACTER - The DDA Project Fund (496) transfers monies to this fund to pay the principal as it becomes due on the Loan. The Loan matures monthly beginning 12/15/2003 through 12/15/2010 and is interest free. The 84 scheduled payments are \$ 12,000 each with the final payment due on 12/15/2010 in the amount of \$ 4,000.

AUTHORITY - This Fund will be established by action of the City Council through adoption of the Annual Budget Resolution for fiscal year 2002/03.

City of Jackson Fiscal Year 2008/09 Adopted Budget Analysis of Changes in Fund Balance

Fund 323 Michigan Urban Land Assembly Loan Debt Service 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	144,000	144,000	144,000	144,000	144,000	144,000	144,000
Expenditures	144,000	144,000	144,000	144,000	144,000	144,000	144,000
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 2008/09 Adopted Budget
Revenue Detail

Fund 323 Michigan Urban Land Assembly Loan Debt Service 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
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

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	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 2008/09 Adopted Budget Analysis of Changes in Fund Balance

Fund 324 2003 Michigan Transportation Fund Debt Service 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	154,975	152,775	150,575	153,210	153,210	279,005	279,005
Expenditures	154,975	152,775	150,575	153,210	153,210	279,005	279,005
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 2008/09 Adopted Budget
Revenue Detail

Fund 324 2003 MTF Bond Debt Service 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
699.202 Cont.-Major Street Fund	142,577	140,553	138,529	140,953	140,953	256,685	256,685
699.203 Cont.-Local Street Fund	12,398	12,222	12,046	12,257	12,257	22,320	22,320
Total Revenues	154,975	152,775	150,575	153,210	153,210	279,005	279,005

Expenditure Detail

Fund 324 2003 MTF Bond Debt Service Fund

Dept 945 Debt Service

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	110,000	110,000	110,000	115,000	115,000	245,000	245,000
995 Interest	44,750	42,550	40,350	37,985	37,985	33,780	33,780
996 Paying Agent Fees	225	225	225	225	225	225	225
	154,975	152,775	150,575	153,210	153,210	279,005	279,005
Total Expenditures	154,975	152,775	150,575	153,210	153,210	279,005	279,005

(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 2008/09 Adopted Budget Analysis of Changes in Fund Balance

Fund 365 City Hall Debt Service 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	543,656	557,165	577,615	573,625	576,925	584,000	584,000
Expenditures	627,956	546,898	569,298	581,174	580,924	601,586	601,586
Excess of Revenues Over (Under) Expenses	(84,300)	10,267	8,317	(7,549)	(3,999)	(17,586)	(17,586)
Fund Balance - Beginning of Year	102,809	18,509	28,776	37,093	37,093	33,094	33,094
Fund Balance - End of Year	18,509	28,776	37,093	29,544	33,094	15,508	15,508

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 365 City Hall Debt Service 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
403 Property Taxes	538,828	550,335	566,717	571,425	571,425	579,000	579,000
424 Payments in Lieu of Tax	2,661	2,676	2,172	0	2,500	2,500	2,500
664 Interest	2,167	4,154	8,726	2,200	3,000	2,500	2,500
Total Revenues	543,656	557,165	577,615	573,625	576,925	584,000	584,000

Expenditure Detail

Fund 365 City Hall Debt Service Fund
Dept 945 Debt Service

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
Contractual & Other:							
962 Uncollect. Accts-MTT Ref.	0	0	4,849	0	0	0	0
	0	0	4,849	0	0	0	0
Debt Service :							
991 Principal	10,000	115,000	135,000	155,000	155,000	180,000	180,000
995 Interest	617,706	431,648	429,199	425,674	425,674	421,336	421,336
996 Paying Agent Fees	250	250	250	500	250	250	250
	627,956	546,898	564,449	581,174	580,924	601,586	601,586
Total Expenditures	627,956	546,898	569,298	581,174	580,924	601,586	601,586

(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 2008/09 Adopted Budget Analysis of Changes in Fund Balance

Fund 368 Building Authority Debt Service 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	219,584	125,964	127,104	127,944	127,944	128,500	128,500
Expenditures	219,584	125,964	127,104	127,944	127,944	128,500	128,500
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 2008/09 Adopted Budget
Revenue Detail

Fund 368 Building Authority Debt Service 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
668 Rents & Royalties	219,584	125,964	127,104	127,944	127,944	128,500	128,500
Total Revenues	219,584	125,964	127,104	127,944	127,944	128,500	128,500

Expenditure Detail

Fund 368 Building Authority Debt Service Fund
Dept 945 Debt Service

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 :							
991.000 Principal	160,000	75,000	80,000	85,000	85,000	90,000	90,000
995.000 Interest	58,434	50,364	46,504	42,344	42,344	37,900	37,900
996.000 Paying Agent Fees	1,150	600	600	600	600	600	600
	219,584	125,964	127,104	127,944	127,944	128,500	128,500
Total Expenditures	219,584	125,964	127,104	127,944	127,944	128,500	128,500

(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 2008/09 Adopted Budget Analysis of Changes in Fund Balance

Fund 395 2001 DDA TIF Debt Service 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	346,852	805,670	891,945	969,000	969,000	1,051,000	1,051,000
Expenditures	746,790	815,790	891,945	968,923	968,923	1,051,513	1,051,513
Excess of Revenues Over (Under) Expenses	(399,938)	(10,120)	0	77	77	(513)	(513)
Fund Balance - Beginning of Year	410,695	10,757	637	637	637	714	714
Fund Balance - End of Year	10,757	637	637	714	714	201	201

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 395 2001 DDA TIF Debt Service 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
664 Interest	9,753	0	0	0	0	0	0
699.495 Cont.-DDA TIF Bond Constr.	112,099	0	0	0	0	0	0
699.496 Cont.-DDA Project Fund	225,000	805,670	891,945	969,000	969,000	1,051,000	1,051,000
Total Revenues	346,852	805,670	891,945	969,000	969,000	1,051,000	1,051,000

Expenditure Detail

Fund 395 2001 DDA TIF Debt Service Fund
Dept 945 Debt Service

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 :							
991.000 Principal	275,000	355,000	445,000	540,000	540,000	645,000	645,000
995.000 Interest	470,690	460,240	446,395	428,373	428,373	405,963	405,963
996.000 Paying Agent Fees	1,100	550	550	550	550	550	550
	746,790	815,790	891,945	968,923	968,923	1,051,513	1,051,513
Total Expenditures	746,790	815,790	891,945	968,923	968,923	1,051,513	1,051,513

(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 2008/09 Adopted Budget Analysis of Changes in Fund Balance

Fund 398 2002 BRA TIF Debt Service 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	77,729	952,914	980,470	1,014,000	526,000	565,000	565,000
Expenditures	955,720	955,469	980,470	1,014,470	527,623	565,148	565,148
Excess of Revenues Over (Under) Expenses	(877,991)	(2,555)	0	(470)	(1,623)	(148)	(148)
Fund Balance - Beginning of Year	882,819	4,828	2,273	2,273	2,273	650	650
Fund Balance - End of Year	4,828	2,273	2,273	1,803	650	502	502

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 398 2002 BRA TIF Debt Service 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
664 Interest	5,742	54	0	0	0	0	0
699.494 Cont. - BRA Fund	10,000	952,860	980,470	1,014,000	526,000	565,000	565,000
699.498 Cont. -2002 BRA TIF Bond Cor	61,987	0	0	0	0	0	0
Total Revenues	77,729	952,914	980,470	1,014,000	526,000	565,000	565,000

Expenditure Detail

Fund 398 2002 BRA TIF Debt Service Fund
Dept 945 Debt Service

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 :							
991.000 Principal	0	0	25,000	60,000	60,000	100,000	100,000
995.000 Interest	955,220	955,219	955,220	954,220	467,373	464,898	464,898
996.000 Paying Agent Fees	500	250	250	250	250	250	250
	955,720	955,469	980,470	1,014,470	527,623	565,148	565,148
Total Expenditures	955,720	955,469	980,470	1,014,470	527,623	565,148	565,148

(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 Revopment 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 1, 2022 and 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 be 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 2008/09 Adopted Budget Analysis of Changes in Fund Balance

Fund 399 2007 BRA TIF Refunding Debt Service 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	0	0	0	0	10,268,938	450,000	450,000
Expenditures	0	0	0	0	10,267,269	450,304	450,304
Excess of Revenues Over (Under) Expenditures	0	0	0	0	1,669	(304)	(304)
Fund Balance - Beginning of Year	0	0	0	0	0	1,669	1,669
Fund Balance - End of Year	0	0	0	0	1,669	1,365	1,365

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 399 2007 BRA TIF Refunding Debt Service 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
664 Interest	0	0	0	0	0	0	0
696 Bond Proceeds	0	0	0	0	9,810,938	0	0
699.494 Cont. - BRA Fund	0	0	0	0	458,000	450,000	450,000
Total Revenues	0	0	0	0	10,268,938	450,000	450,000

Expenditure Detail

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

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
Contractual & Other:							
818 Contractual - (Bond Sale)	0	0	0	0	215,913	0	0
963.399 Escrow Transfer	0	0	0	0	9,599,786	0	0
	0	0	0	0	9,815,700	0	0
Debt Service :							
991 Principal	0	0	0	0	90,000	30,000	30,000
995 Interest	0	0	0	0	361,069	419,804	419,804
996 Paying Agent Fees	0	0	0	0	500	500	500
	0	0	0	0	451,569	450,304	450,304
Total Expenditures	0	0	0	0	10,267,269	450,304	450,304

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 2008/09 Adopted Budget Analysis of Changes in Fund Balance

Fund 401 Capital Projects 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	230,479	306,936	391,184	621,203	748,951	415,075	415,075
Expenditures	202,598	306,881	386,758	621,203	780,963	415,075	415,075
Excess of Revenues Over (Under) Expenditures	27,881	55	4,426	0	(32,012)	0	0
Fund Balance - Beginning of Year	7,344	35,225	35,280	39,706	39,706	7,694	7,694
Fund Balance - End of Year	35,225	35,280	39,706	39,706	7,694	7,694	7,694

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 401 Capital Projects Fund

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
539.058 State Grant - Sharp Park Parking	0	0	11,300	0	1,200	0	0
664 Interest	7	0	344	0	0	0	0
675.021 Donations - Loomis Playground	0	0	6,858	6,858	0	0	0
675.023 Donations - Nixon Park/Pool	1,000	0	4,000	0	11,097	0	0
675.033 Donations - Regional Trail System	0	0	0	0	0	0	0
675.046 Donations - Youth Dev. Program	0	3,430	6,060	0	0	0	0
675.208 Donations - Sharp Park	10,000	0	0	0	0	0	0
699.101 Cont.- General Fund	29,124	21,566	24,183	24,345	24,900	25,075	25,075
699.245 Cont.- Public Improvement Fund	188,689	99,126	317,489	485,000	536,754	330,000	330,000
699.286 Cont.- CDBG	1,659	182,814	20,950	105,000	175,000	60,000	60,000
Total Revenues	230,479	306,936	391,184	621,203	748,951	415,075	415,075

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Capital Projects Fund
Project Costs & Related Funding

A/C #	Project Name	2007/08 Projected					2008/09 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)	40,000				40,000					25,000	25,000				50,000	
976.001	Lions Park Improvements	60,000				60,000											0
976.006	Nixon Park/Pool Improvements	20,000			11,097 (A)	31,097											0
976.008	Sharp Park Pool/Maint. Bldg. Imp.	35,000				35,000					50,000						50,000
976.013	Exchange Park - Court Improvements	125,000				125,000											0
976.014	Rotary Park					0					35,000	35,000					70,000
976.019	Loomis Park Playground/Entranceway	5,000				5,000											0
976.053	Boos Center Parking Lot Imp.	19,194				19,194											0
976.054	Public Arts Committee			24,900	32,012 (B)	56,912							25,075				25,075
976.056	Ganson/Bush Street Pocket Park	83,597	70,000			153,597											0
976.058	Sharp Park Parking Improvements	-1,200			1,200 (C)	0											0
976.061	King Center Parking/Court Improvements	85,163	105,000			190,163											0
976.063	Park Improvements-Citywide	20,000				20,000					45,000						45,000
976.064	Elnora Moorman Plaza (152 E. High)	25,000				25,000					50,000						50,000
976.065	Optimist Park - Playgrd/Courts/Signage					0					100,000						100,000
976.066	Sharp Park Golf Crse. Improvements					0					25,000						25,000
976.276	Cemetery Roadway Improvements	20,000				20,000											0
Totals		536,754	175,000	24,900	44,309	780,963					330,000	60,000	25,075	0			415,075

- (A) Donation - Weatherwax Foundation
 - (B) Carryover of fund balance from FY 2007 of \$ 32,012.62
 - (C) State Grant for Prior Years Expenditures
- Note:** Donations Carryover of \$ 563.99 from FY 2007 for Regional Trail System Not Budgeted.

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 401 Capital Projects Fund
Dept 901 Capital Projects

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
Capital Outlay:							
974.690 Land Improvement-Forestry	0	0	0	0	40,000	50,000	50,000
976.001 Lions Park Improvements	0	20,266	0	0	60,000	0	0
976.006 Nixon Park/Pool Improvements	1,000	74,123	10,032	0	31,097	0	0
976.008 Sharp Park Pool/Maint.Bldg.Imp.	0	16,050	13,933	100,000	35,000	50,000	50,000
976.013 Exchange Park-Court Imp.	0	0	0	70,000	125,000	0	0
976.014 Rotary Park	0	0	0	0	0	70,000	70,000
976.019 Loomis Park Playground	0	0	6,982	26,858	5,000	0	0
976.023 Sharp Park Landscaping	63,721	7,850	0	0	0	0	0
976.037 Sharp Park Playground Equip.	10,000	0	0	0	0	0	0
976.043 Leakes Park Improvements	5,636	0	0	0	0	0	0
976.044 Loomis Park Court Imp.	56,576	0	0	0	0	0	0
976.045 Bucky Harris Park Fountain	3,203	0	0	0	0	0	0
976.046 Boos Center HVAC	7,924	636	0	0	0	0	0
976.048 Boos Center Restroom Imp.	0	10,865	0	0	0	0	0
976.049 King Center/Nixon Roof Imp.	14,651	2,587	0	0	0	0	0
976.050 King Center Building Imp.	1,659	91,964	0	0	0	0	0
976.051 Sharp Park Court Improvements	17,018	0	0	0	0	0	0
976.052 George Wade Park Improvements	0	9,952	50,915	0	0	0	0
976.053 Boos Center Parking Lot Imp.	0	44,891	103,246	0	19,194	0	0
976.054 Public Arts Committee	1,250	21,511	20,100	24,345	56,912	25,075	25,075
976.055 Parks - Youth Dev. Program	0	3,430	6,060	0	0	0	0
976.056 Ganson/Bush St. Pocket Park	0	2,756	7,355	55,000	153,597	0	0
976.057 Friendship Park Renovation	0	0	20,067	0	0	0	0
976.058 Sharp Park Parking Imp.	0	0	41,300	0	0	0	0
976.059 Sharp Park Mini-Golf Imp.	0	0	26,990	0	0	0	0
976.060 Norm Creger Park Plygrd/Equip.	0	0	58,120	0	0	0	0
976.061 King Center Parking/Court Imp.	0	0	10,746	200,000	190,163	0	0
976.063 Parks Improvements-Citywide	0	0	10,564	20,000	20,000	45,000	45,000
976.064 E. Moorman Plaza (152 E High)	0	0	348	25,000	25,000	50,000	50,000
976.065 Optimist Pk-Plygrd/Cts./Signs	0	0	0	80,000	0	100,000	100,000
976.066 Sharp Park Golf Course Imp.	0	0	0	0	0	25,000	25,000
976.276 Cemetery Roadway Imp.	0	0	0	20,000	20,000	0	0
980.276 Cemetery Building/Contents	19,960	0	0	0	0	0	0
Total Expenditures	202,598	306,881	386,758	621,203	780,963	415,075	415,075

(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 2008/09 Adopted Budget Analysis of Changes in Fund Balance

Fund 402 Water Equipment & Replacement 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	1,723,168	2,365,084	1,916,141	1,360,000	1,570,884	1,775,000	1,775,000
Expenditures:	1,622,766	1,622,246	2,015,056	1,791,213	1,871,632	2,239,424	2,239,424
Excess of Revenues Over (Under) Expenditures	100,402	742,838	(98,915)	(431,213)	(300,748)	(464,424)	(464,424)
Fund Balance - Beginning of Year	1,252,315	1,352,717	2,095,555	1,996,640	1,996,640	1,695,892	1,695,892
Fund Balance - End of Year	1,352,717	2,095,555	1,996,640	1,565,427	1,695,892	1,231,468	1,231,468

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 402 Water Equipment & Replacement 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
539.402 St. Grant - Wellhead Protection	0	0	7,159	0	152,462	0	0
664 Interest	23,168	62,548	88,478	60,000	70,000	75,000	75,000
685.000 Insurance Refund	0	2,536	3,375	0	7,000	0	0
694.020 Expense Refund - Prison	0	0	13,083	0	41,367	0	0
694.661 Expense Refund - Motor Pool	0	0	0	0	55	0	0
698.000 Miscellaneous	0	0	4,046	0	0	0	0
699.591 Cont.-Water Fund	1,700,000	2,300,000	1,800,000	1,300,000	1,300,000	1,700,000	1,700,000
Total Revenues	1,723,168	2,365,084	1,916,141	1,360,000	1,570,884	1,775,000	1,775,000

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

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

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
Personal Services:							
706 Salaries and Wages	77,790	71,965	70,675	68,208	94,084	68,842	68,842
707 Wages-Temporary	363	1,581	124	0	1,036	0	0
709 Overtime	8,340	8,402	13,215	8,550	3,615	9,023	9,023
715 Employers FICA	6,255	6,297	6,592	5,872	7,553	5,957	5,957
719 Health Insurance	9,373	12,726	9,256	10,809	14,069	9,174	9,174
719.678 RX Drug Insurance	0	273	1,990	2,517	3,145	2,531	2,531
719.679 Health Insurance Deductible	0	0	0	0	463	1,070	1,070
722 Pension-General	2,894	3,666	4,765	4,222	6,196	4,672	4,672
724 Unemployment	330	153	231	222	54	290	290
724.001 Workers Compensation	1,079	994	822	815	1,126	869	869
725 Other Fringe Benefits	2,271	1,290	437	1,077	949	1,130	1,130
	108,695	107,347	108,107	102,292	132,290	103,558	103,558
Material and Supplies:							
782 Materials	1,050	1,336	1,868	0	0	0	0
	1,050	1,336	1,868	0	0	0	0
Contractual and Other:							
818 Contractual Services	985,420	1,029,722	1,175,496	705,978	782,438	976,736	976,736
943 Equipment Rental - MP	1,156	3,754	1,321	0	1,468	0	0
966 PW Overhead	570	739	0	0	199	0	0
967 ENG Overhead	57,314	53,742	60,291	53,730	68,389	54,506	54,506
	1,044,460	1,087,957	1,237,108	759,708	852,494	1,031,242	1,031,242
New Water Main Construction	1,154,205	1,196,640	1,347,083	862,000	984,784	1,134,800	1,134,800

WORK PROJECT DETAIL

Work Project Titles:							
Brown: Elmwood to High (Design)				22,000	16,300	12,200	12,200
Clinton: Adams to Monroe				-	14,823	-	-
Douglas: Third to Woodbridge				114,000	114,843	-	-
Dwight: Michigan to North End				18,000	22,000	376,000	376,000
Elm: Ganson to North				-	241,607	-	-
Hibbard: RR to North				260,000	-	-	-
Milwaukee - High to Morrell				-	6,637	-	-
Misc. Water Projects				12,000	4,000	6,000	6,000
Monroe: Blackstone/Clinton (Design)				28,000	16,600	12,400	12,400
Washington: First to Francis				-	8,345	-	-
Whitney: North to Porter				388,000	451,707	-	-
Wildwood: Daniel to Wisner				20,000	10,788	345,100	345,100
Center: Ganson to North				-	14,000	224,000	224,000
First: Greenwood to Morrell				-	6,000	97,600	97,600
Louis Glick: Mechanic/End Clinton				-	41,157	-	-
Morrell: Hupp to Elm				-	9,977	-	-
Pearl Conn: Pearl to Clinton End				-	6,000	-	-
Grinnell: Norfolk to North End (Design)				-	-	18,400	18,400
Bush: North to end (Design)				-	-	8,000	8,000
Hamilton: North to end (Design)				-	-	17,800	17,800
Lake: Page to end (Design)				-	-	4,100	4,100
Larson: Cooper to end (Design for Wtr)				-	-	3,700	3,700
Price: Cooper to end (Design for Wtr)				-	-	9,500	9,500
				862,000	984,784	1,134,800	1,134,800

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

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

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
Capital Outlay:							
818.258 GIS Services - MIS	0	0	0	0	39,140	41,995	41,995
972 Water Mains	57,754	74,729	59,486	27,856	26,127	142,756	142,756
976 Building Additions	193,261	122,021	283,324	165,200	48,795	337,000	337,000
982 Machinery & Equipment	19,604	34,283	31,372	70,820	61,794	89,620	89,620
982.001 Meters	80,568	57,329	80,146	163,529	89,155	80,870	80,870
982.002 Wellfield	29,970	23,530	26,881	52,300	41,270	46,300	46,300
982.003 Pumping Station	0	0	0	0	0	11,000	11,000
982.004 Storage Tanks	0	114	1,259	0	8,000	0	0
982.005 Engineering	22,578	12,506	125,702	143,492	49,000	109,000	109,000
982.006 Treatment Plant	5,193	8,878	0	13,600	1,100	13,600	13,600
982.009 State Prison of Michigan	0	0	13,082	25,320	65,162	25,320	25,320
982.010 Well Abandonment Program	0	0	0	0	165,581	50,000	50,000
982.011 Wellhead Protection Prog.	0	0	0	0	5,000	10,000	10,000
983 Office Equipment	10,514	18,373	12,947	10,836	18,964	10,100	10,100
984.003 GIS Projects	31,175	15,862	16,589	68,260	71,260	47,063	47,063
985 Vehicles	17,944	57,981	17,185	188,000	196,500	90,000	90,000
	468,561	425,606	667,973	929,213	886,848	1,104,624	1,104,624
Total Capital Assets-Other	468,561	425,606	667,973	929,213	886,848	1,104,624	1,104,624
Total Expenses	1,622,766	1,622,246	2,015,056	1,791,213	1,871,632	2,239,424	2,239,424

(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 2008/09 Adopted Budget Analysis of Changes in Fund Balance

Fund 404 Sanitary Sewer Maintenance 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	392,347	382,748	498,957	481,583	468,773	501,025	501,025
Expenditures	392,430	387,360	494,269	481,583	468,773	501,025	501,025
Excess of Revenues Over (Under) Expenditures	(83)	(4,612)	4,688	0	0	0	0
Fund Balance - Beginning of Year	7	(76)	(4,688)	0	0	0	0
Fund Balance - End of Year	(76)	(4,688)	0	0	0	0	0

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 404 Sanitary Sewer Maintenance 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
664 Interest	87	92	0	0	0	0	0
698 Miscellaneous	109	0	22	0	0	0	0
699.590 Cont.-Sewer Fund	392,151	382,656	498,935	481,583	468,773	501,025	501,025
Total Revenues	392,347	382,748	498,957	481,583	468,773	501,025	501,025

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 404 Sanitary Sewer Maintenance Fund
Dept 456 Sanitary Sewer Maintenance

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Personal Services:							
706 Salaries and Wages	83,963	84,818	92,267	94,760	94,760	96,000	96,000
707 Wages-Temporary	2,549	2,209	1,366	3,000	3,000	3,000	3,000
709 Overtime	4,483	5,146	5,247	5,356	5,356	6,000	6,000
715 Employers FICA	6,836	6,953	7,820	7,888	7,888	8,033	8,033
719 Health Insurance	25,061	24,680	26,844	23,500	19,142	19,392	19,392
719.678 RX Drug Insurance	0	776	6,422	5,195	5,619	5,693	5,693
719.679 Health Insurance Deductible	0	0	0	0	4,255	4,310	4,310
722 Pension-General	3,065	4,028	5,559	5,506	5,506	6,120	6,120
724 Unemployment	217	679	258	362	443	452	452
724.001 Workers Compensation	2,284	2,313	2,675	2,440	2,440	2,485	2,485
725 Other Fringe Benefits	1,477	904	625	1,888	2,066	2,093	2,093
	129,935	132,506	149,083	149,895	150,475	153,578	153,578
Material and Supplies:							
782 Materials	27,757	20,537	27,973	51,128	51,128	52,662	52,662
	27,757	20,537	27,973	51,128	51,128	52,662	52,662
Contractual and Other:							
818 Contractual Services	1,000	11,494	37,634	10,180	10,180	31,485	31,485
853 Telephone	592	424	970	737	1,210	1,176	1,176
914 Insurance	13,800	13,800	18,884	18,884	4,721	4,721	4,721
943 Equipment Rental - MP	163,095	150,499	174,853	159,653	160,655	165,603	165,603
960 Education & Training	0	22	0	0	0	0	0
966 PW Overhead	55,893	56,885	84,517	91,106	90,104	91,800	91,800
967 ENG Overhead	358	1,193	355	0	300	0	0
	234,738	234,317	317,213	280,560	267,170	294,785	294,785
Sewer Maintenance	392,430	387,360	494,269	481,583	468,773	501,025	501,025

WORK PROJECT DETAIL

Work Project Titles:							
283 Homewild Sewer Separation	0	474	0	0	0	0	0
284 Teneyck Sewer Separation	0	6,338	0	0	0	0	0
285 Sewer Repair-917 S Jackson	0	9,800	0	0	0	0	0
286 GEO DataBase	0	0	29,613	0	525	0	0
290 Repair By DPW	60,070	62,543	74,108	79,130	79,130	81,000	81,000
291 Repair By Contractor	0	0	0	6,180	6,180	6,285	6,285
292 Clean And Flush	155,238	141,262	176,355	157,000	157,210	161,990	161,990
293 Stake And Locate	23,755	34,870	33,176	46,108	46,108	47,386	47,386
294 Manhole Work	63,654	44,176	57,708	46,059	46,677	48,077	48,077
295 Map Update	0	2,000	0	0	0	0	0
297 Sundry Maintenance	1,175	105	351	225	225	300	300
297G Sewer Maint -GIS	2,218	4,118	2,902	7,210	7,210	7,210	7,210
299 Heavy Sewer Cleaning	31,106	25,301	30,071	41,628	41,628	42,037	42,037
300 Sewer Maint -Sewer Separation	1,289	61	14,478	14,935	14,935	15,383	15,383
301 Sewer Televising	40,100	42,512	48,031	47,074	47,074	48,486	48,486
303 Unreimbursable Sewer Backup	13,825	13,800	19,679	18,884	4,721	4,721	4,721
304 Sewer Repair-925 S Jackson	0	0	7,797	0	0	0	0
MSU Services - GIS	0	0	0	0	0	21,000	21,000
Video Insp Vehicle Eq Upgrades	0	0	0	17,150	17,150	17,150	17,150
	392,430	387,360	494,269	481,583	468,773	501,025	501,025

(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 2008/09 Adopted Budget Analysis of Changes in Fund Balance

Fund 405 Sanitary Sewer Replacement 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	624,439	685,070	706,083	692,000	698,000	698,000	698,000
Expenditures	366,629	750,970	563,218	667,000	497,500	836,500	836,500
Excess of Revenues Over (Under) Expenditures	257,810	(65,900)	142,865	25,000	200,500	(138,500)	(138,500)
Fund Balance - Beginning of Year	893,936	1,151,746	1,085,846	1,228,711	1,228,711	1,429,211	1,429,211
Fund Balance - End of Year	1,151,746	1,085,846	1,228,711	1,253,711	1,429,211	1,290,711	1,290,711

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 405 Sanitary Sewer Replacement Fund

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
664 Interest	17,990	37,070	54,803	44,000	50,000	50,000	50,000
698 Miscellaneous	6,449	0	3,280	0	0	0	0
699.590 Cont.- Sewer Fund	600,000	648,000	648,000	648,000	648,000	648,000	648,000
Total Revenues	624,439	685,070	706,083	692,000	698,000	698,000	698,000

Expenditure Detail

Fund 405 Sanitary Sewer Replacement Fund
Dept 457 New Sewer Construction

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Personal Services:							
706 Salaries and Wages	55,232	52,148	48,035	66,004	70,401	89,170	89,170
707 Wages-Temporary	4,377	1,793	2,444	3,420	1,036	3,420	3,420
709 Overtime	1,677	4,425	2,870	2,322	1,747	2,505	2,505
715 Employers FICA	4,767	4,442	3,996	5,489	5,599	7,275	7,275
719 Health Insurance	7,959	8,524	7,563	10,460	11,617	11,883	11,883
719.678 RX Drug Insurance	0	187	1,785	2,436	2,932	3,279	3,279
719.679 Health Insurance Deductible	0	0	0	0	810	1,386	1,386
722 Pension-General	2,046	2,547	2,779	3,758	4,329	5,501	5,501
724 Unemployment	218	310	113	215	297	376	376
724.001 Workers Compensation	818	818	688	789	889	1,126	1,126
725 Other Fringe Benefits	1,280	682	296	1,043	1,156	1,465	1,465
	78,374	75,876	70,569	95,936	100,813	127,386	127,386
Material and Supplies:							
782 Materials	18,046	4,313	1,188	0	0	0	0
	18,046	4,313	1,188	0	0	0	0
Contractual and Other:							
818 Contractual Services	212,797	615,974	433,622	523,239	326,901	644,941	644,941
914 Insurance	0	0	0	0	4,721	0	0
943 Equipment Rental - MP	16,309	17,234	21,524	0	11,561	0	0
966 PW Overhead	5,641	5,886	6,601	0	3,000	0	0
967 ENG Overhead	35,462	31,687	29,714	47,825	50,504	64,173	64,173
	270,209	670,781	491,461	571,064	396,687	709,114	709,114
New Sewer Construction	366,629	750,970	563,218	667,000	497,500	836,500	836,500

(See Work Project Details Next Page)

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

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

Account Description	2007/08 Budget	2007/08 Projected	2008/09 Manager Proposed	2008/09 Council Adopted
<u>WORK PROJECT DETAIL</u>				
Work Project Titles:				
Backus: Hallet to North	0	12,680	0	0
Center: Ganson to North	0	14,000	227,000	227,000
Clinton: Adams to Jefferson	0	5,381	0	0
Dwight: Michigan to North End	0	4,000	57,000	57,000
Center: Ganson to Hallett	50,000	0	0	0
First: Greenwood to Morrell	154,000	2,700	43,700	43,700
Hibbard: RR to North	41,000	31,008	0	0
Linwood: High to Rockwell	0	125,938	0	0
Michigan: Cooper to Waterloo	0	13,000	207,000	207,000
Michigan: Cooper to Perrine	147,000	0	0	0
Michigan: West to First	0	80,884	0	0
Misc. Sanitary Sewer Construction	44,000	20,428	47,800	47,800
Morrell: Hupp to Elm	0	4,557	0	0
Rockwell: Linwood to Woodsum	0	26,799	0	0
Myrtle to WWTP Force Main (Engr)	20,000	0	20,000	20,000
Sewer Flow Monitor - Permanent Install	94,000	7,000	87,000	87,000
Sewer Mapping & GIS	25,000	25,000	50,000	50,000
Sewer Needs & Permits	30,000	30,185	35,000	35,000
Sewer Separations - Const.	30,000	61,940	30,000	30,000
Sewer Televising	32,000	32,000	32,000	32,000
	667,000	497,500	836,500	836,500

(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 2008/09 Adopted Budget Analysis of Changes in Fund Balance

Fund 406 Wastewater Equipment Replacement 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	443,131	544,525	583,518	690,000	760,000	660,000	660,000
Expenditures	53,868	147,786	345,312	3,315,000	3,118,000	460,000	460,000
Excess of Revenues Over (Under) Expenditures	389,263	396,739	238,206	(2,625,000)	(2,358,000)	200,000	200,000
Fund Balance - Beginning of Year	2,817,765	3,207,028	3,603,767	3,841,973	3,841,973	1,483,973	1,483,973
Fund Balance - End of Year	3,207,028	3,603,767	3,841,973	1,216,973	1,483,973	1,683,973	1,683,973

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 406 Wastewater Equipment Replacement Fund

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
664 Interest	56,273	121,725	160,718	90,000	160,000	42,000	42,000
699.590 Cont.-Sewer Fund	386,858	422,800	422,800	600,000	600,000	618,000	618,000
Total Revenues	443,131	544,525	583,518	690,000	760,000	660,000	660,000

Expenditure Detail

Fund 406 Wastewater Equipment Replacement Fund

Dept 548 Wastewater Equipment Replacement

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	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	30,113	31,685	19,767	75,000	75,000	120,000	120,000
982.001 Meters	8,577	65,319	8,692	15,000	15,000	15,000	15,000
982.003 Pumping Station	4,478	0	0	25,000	25,000	25,000	25,000
982.006 Treatment Plant	10,700	9,090	134,799	3,200,000	3,000,000	300,000	300,000
985 Vehicles	0	41,692	182,054	0	3,000	0	0
	53,868	147,786	345,312	3,315,000	3,118,000	460,000	460,000
Total Expenditures	53,868	147,786	345,312	3,315,000	3,118,000	460,000	460,000

(424) 2003 Michigan Transportation Fund Bond Construction Fund

PURPOSE - This Fund is used to account for the receipt and expenditure of proceeds from the \$ 995,000 2003 Michigan Transportation Fund Bonds anticipated to be sold in the spring of 2003.

CHARACTER - The proceeds from the Bonds, exclusive of accrued interest and discount, if any, are to be transferred to the Major Street Fund and Local Street Fund to pay for specific street construction projects.

AUTHORITY - This fund will be required by the Bond Authorizing Resolution to be adopted prior to the sale of the Bonds and will be authorized by adoption of the fiscal year 2002/03 Budget

City of Jackson Fiscal Year 2008/09 Adopted Budget Analysis of Changes in Fund Balance

Fund 424 2003 Michigan Transportation Fund Bond Construction 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	4,810	0	0	0	0	0	0
Expenditures	265,021	0	0	0	0	0	0
Excess of Revenues Over (Under) Expenditures	(260,211)	0	0	0	0	0	0
Fund Balance - Beginning of Year	260,211	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0	0

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 424 2003 Michigan Transportation Fund Bond Construction 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
539.027 State Grant-Salt Storage Bldg.	0	0	0	0	0	0	0
664 Interest	4,810	0	0	0	0	0	0
696 Bond Proceeds	0	0	0	0	0	0	0
Total Revenues	4,810	0	0	0	0	0	0

Expenditure Detail

Fund 424 2003 Michigan Transportation Fund Bond Construction Fund
Dept 451 Street Construction

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
Contractual And Other:							
818 Cont. Service - Bonds	0	0	0	0	0	0	0
999.202 Contribution - Major Street Fund	230,044	0	0	0	0	0	0
999.203 Contribution - Local Street Fund	34,977	0	0	0	0	0	0
	265,021	0	0	0	0	0	0
Capital Outlay:							
976.036 Salt Building	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
Total Expenditures	265,021	0	0	0	0	0	0

(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 2008/09 Adopted Budget Analysis of Changes in Fund Balance

Fund 465 City Hall Construction 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	98,184	46,029	4,071	0	0	0	0
Expenditures	7,409,109	1,064,688	63,618	0	0	0	0
Excess of Revenues Over (Under) Expenditures	(7,310,925)	(1,018,659)	(59,547)	0	0	0	0
Fund Balance - Beginning of Year	8,389,131	1,078,206	59,547	0	0	0	0
Fund Balance - End of Year	1,078,206	59,547	0	0	0	0	0

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 465 City Hall Construction Fund

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
582 Contribution from County	0	23,442	0	0	0	0	0
664 Interest	98,184	22,587	4,071	0	0	0	0
696 Bond Proceeds	0	0	0	0	0	0	0
Total Revenues	98,184	46,029	4,071	0	0	0	0

Expenditure Detail

Fund 465 City Hall Bond Construction Fund

Dept 265 City Hall & Grounds

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	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	7,409,109	1,064,688	63,618	0	0	0	0
	7,409,109	1,064,688	63,618	0	0	0	0
Total Expenditures	7,409,109	1,064,688	63,618	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 2008/09 Adopted Budget Analysis of Changes in Fund Balance

Fund 494 Brownfield Redevelopment Authority 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	1,353,161	1,416,073	1,407,570	1,457,237	1,496,398	1,535,700	1,535,700
Expenditures	310,218	1,038,046	1,346,558	1,209,375	1,233,786	1,258,863	1,258,863
Excess of Revenues Over (Under) Expenditures	1,042,943	378,027	61,012	247,862	262,612	276,837	276,837
Fund Balance - Beginning of Year	995,267	2,038,210	2,416,237	2,477,249	2,477,249	2,739,861	2,739,861
Fund Balance - End of Year	2,038,210	2,416,237	2,477,249	2,725,111	2,739,861	3,016,698	3,016,698

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 494 Brownfield Redevelopment Authority Fund

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
403.001 Curr. Prop. Taxes-Wolverine	79,767	88,514	0	0	0	0	0
403.002 Curr. Prop. Taxes-Miller Truck.	0	0	0	0	0	0	0
403.003 Curr. Prop. Taxes-Micromatic	3,278	3,586	3,583	3,600	3,151	3,200	3,200
403.004 Curr. Prop. Taxes-Consumers	1,063,298	1,074,376	1,113,451	1,138,035	1,153,851	1,182,700	1,182,700
403.005 Curr. Prop. Taxes-JGW	15,543	15,595	16,564	17,050	17,189	17,300	17,300
403.006 Curr. Prop. Taxes-Home Depot	173,067	171,976	183,695	188,000	188,049	192,750	192,750
403.007 Curr. Prop. Taxes-Heat Control.	0	0	0	18,400	18,817	19,000	19,000
403.008 Curr. Prop. Taxes-Lifeways	0	0	0	12,152	12,420	12,750	12,750
403.009 Curr. Prop. Taxes-DNT	0	0	0	0	7,921	8,000	8,000
664 Interest	18,208	62,026	90,277	80,000	95,000	100,000	100,000
Total Revenues	1,353,161	1,416,073	1,407,570	1,457,237	1,496,398	1,535,700	1,535,700

Expenditure Detail

Fund 494 Brownfield Redevelopment Authority Fund

Dept 745 Brownfield Redevelopment Projects

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Personal Services:							
710 Wages & Fringes	0	0	0	0	8,900	8,900	8,900
	0	0	0	0	8,900	8,900	8,900
Contractual And Other :							
818.026 BRA Plan - Wolverine Tech.	107,138	0	61,143	0	0	0	0
818.027 BRA Plan - Miller Trucking	0	0	0	0	0	0	0
818.030 BRA Plan - Micromatic	3,278	0	0	3,600	3,586	3,583	3,583
818.031 BRA Plan - Jack. Glass Works	14,310	14,328	15,261	15,700	15,848	15,920	15,920
818.032 BRA Plan - Home Depot	173,067	69,687	285,985	12,350	12,350	0	0
818.048 BRA Plan - Heat Controller	0	0	0	8,719	8,625	8,860	8,860
818.054 BRA Plan - Lifeways	0	0	0	0	0	0	0
956.000 Administration	2,425	1,171	3,699	6,000	50,000	10,000	10,000
999.643 Contrib.-Loc.Site Remed.Rev.Fd.	0	0	0	149,006	159,377	205,500	205,500
999.398 Contrib.-2002 BRA TIF D/S Fund	10,000	952,860	980,470	1,014,000	526,000	565,000	565,000
999.399 Contrib.-2007 BRA TIF Ref. D/S	0	0	0	0	458,000	450,000	450,000
	310,218	1,038,046	1,346,558	1,209,375	1,233,786	1,258,863	1,258,863
Total Expenditures	310,218	1,038,046	1,346,558	1,209,375	1,242,686	1,267,763	1,267,763

(495) 2001 DDA TIF Bond Construction Fund

PURPOSE - This Fund is used to account for the receipt and expenditure of the 2001 DDA TIF Bonds dated 3/27/01. The 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 bond proceeds, together with project related grants and loans, will be used to pay for Project expenditures as incurred. Certain project costs related to the construction of two on-site parking decks as well as environmental-related expenditures will be financed with a Brownfield Redevelopment Authority Bond to be issued in late 2001/early 2002.

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. Expenditures related to this Project incurred prior to these dates are authorized by a Reimbursement Resolution adopted by the City Council on February 29, 2000.

City of Jackson Fiscal Year 2008/09 Adopted Budget Analysis of Changes in Fund Balance

Fund 495 2001 DDA TIF Bond Construction 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	0	0	0	0	0	0	0
Expenditures	147,977	0	0	0	0	0	0
Excess of Revenues Over (Under) Expenditures	(147,977)	0	0	0	0	0	0
Fund Balance - Beginning of Year	147,977	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0	0

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 495 2001 DDA TIF Bond Construction Fund

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
539.025 State Grant-DNR (GRTrail)	0	0	0	0	0	0	0
539.031 State Grant-Amphitheater	0	0	0	0	0	0	0
664 Interest	0	0	0	0	0	0	0
668 Rents and Royalties	0	0	0	0	0	0	0
699.286 Cont. CDBG	0	0	0	0	0	0	0
Total Revenues	0	0	0	0	0	0	0

Expenditure Detail

Fund 495 2001 DDA TIF Bond Construction Fund
Dept 741 Tax Increment Finance Construction

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Contractual And Other :							
818.000 Contractual Service -Bonds	0	0	0	0	0	0	0
956.000 Administration	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:							
973.400 Land Acq. - Bldg. Site	0	0	0	0	0	0	0
973.401 Land Acq. - Other	3,771	0	0	0	0	0	0
974.401 Land Imp. - Site Prep.	0	0	0	0	0	0	0
974.403 Land Imp. - Environmental	0	0	0	0	0	0	0
974.405 Land Imp. - Streets/Streetscape	32,107	0	0	0	0	0	0
999.202 Contrib.-Major St. Fd. (St.scape)	0	0	0	0	0	0	0
999.285 Contrib.-DDA (Facade Loan)	0	0	0	0	0	0	0
999.395 Contrib.-DDA TIF D/S Fund	112,099	0	0	0	0	0	0
	147,977	0	0	0	0	0	0
Total Expenditures	147,977	0	0	0	0	0	0

(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 2008/09 Adopted Budget Analysis of Changes in Fund Balance

Fund 496 Downtown Development Authority Project Fund

	2004/05 Actual	2005/06 Actual	2006/07 Actual	2007/08 Budget	2007/08 Projected	2008/09 Manager Proposed	2008/09 Manager Proposed
Revenues	893,562	926,040	1,032,349	976,000	1,068,339	1,072,326	1,072,326
Expenditures	511,784	1,085,640	1,309,615	1,259,222	1,259,222	1,227,002	1,227,002
Excess of Revenues Over (Under) Expenditures	381,778	(159,600)	(277,266)	(283,222)	(190,883)	(154,676)	(154,676)
Fund Balance - Beginning of Year	1,192,558	1,574,336	1,414,736	1,137,470	1,137,470	946,587	946,587
Fund Balance - End of Year	1,574,336	1,414,736	1,137,470	854,248	946,587	791,911	791,911

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 496 Downtown Development Authority Project Fund

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
403 Current Property Taxes	869,006	872,740	972,178	917,000	1,014,339	1,034,626	1,034,626
664 Interest	15,556	44,300	51,171	50,000	45,000	37,700	37,700
668 Rents - Hayes Hotel	9,000	9,000	9,000	9,000	9,000	0	0
Total Revenues	893,562	926,040	1,032,349	976,000	1,068,339	1,072,326	1,072,326

Expenditure Detail

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

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Contractual And Other :							
931.002 Bldg. Maint. - Hayes Hotel	113,562	104,653	118,400	115,000	115,000	0	0
956.001 Contingency	0	0	0	0	0	0	0
962.000 Uncoll Acct.-(MTT Refund CE)	0	0	124,810	0	0	0	0
963.496 Misc. CE Project Expenses	230	1,600	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.	225,000	805,670	891,945	969,000	969,000	1,051,000	1,051,000
999.585 Cont.-Auto Parking Fund	28,992	29,717	30,460	31,222	31,222	32,002	32,002
	511,784	1,085,640	1,309,615	1,259,222	1,259,222	1,227,002	1,227,002
Total Expenditures	511,784	1,085,640	1,309,615	1,259,222	1,259,222	1,227,002	1,227,002

(498) 2002 BRA TIF Bond Construction Fund

PURPOSE - This Fund is used to account for the receipt and expenditure of the 2002 BRA TIF Bonds dated 3/27/02. The Bonds were issued to finance the City's share of parking, 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 bond proceeds will be used to pay for Project expenditures as incurred, including costs related to the construction of two on-site parking decks, utility relocation and infrastructure improvements to the Francis Street /Washington corridors bordering the Project site as well as environmental-related expenditures.

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 2008/09 Adopted Budget
Analysis of Changes in Fund Balance**

Fund 498 2002 BRA TIF Bond Construction Fund

	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Revenues	1,620	0	0	0	0	0	0
Expenditures	343,959	0	0	0	0	0	0
Excess of Revenues Over (Under) Expenditures	(342,339)	0	0	0	0	0	0
Fund Balance - Beginning of Year	342,339	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	0	0	0

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 498 2002 BRA TIF Bond Construction 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
664 Interest	1,620	0	0	0	0	0	0
696 Bond Proceeds	0	0	0	0	0	0	0
Total Revenues	1,620	0	0	0	0	0	0

Expenditure Detail

Fund 498 2002 BRA TIF Construction Fund
Dept 741 Tax Increment Finance Construction

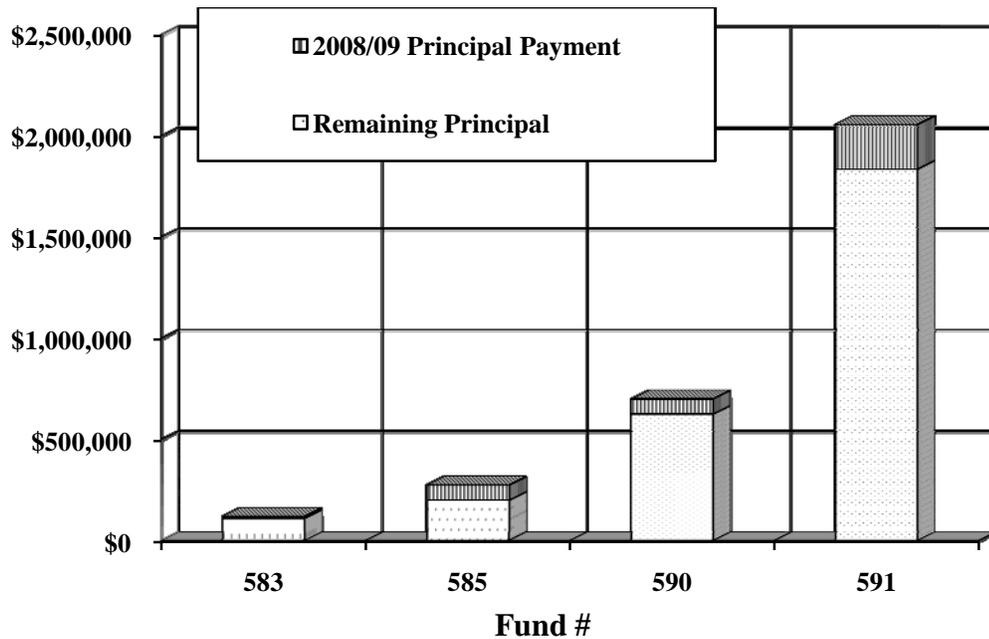
Account Description	2004/05 Actual	2005/06 Actual	2006/07 Actual	2007/08 Budget	2007/08 Projected	2008/09 Manager Proposed	2008/09 Council Adopted
Contractual And Other :							
818.000 Contractual Service -Bonds	0	0	0	0	0	0	0
956.000 Administration	0	0	0	0	0	0	0
956.001 Contingency	0	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Capital Outlay:							
974.401 Land Imp. - Site Prep.	0	0	0	0	0	0	0
974.403 Land Imp. - Environmental	0	0	0	0	0	0	0
974.500 Land Imp. - Parking	281,972	0	0	0	0	0	0
999.398 Cont.-2002 BRA TIF D/S Fd.	61,987	0	0	0	0	0	0
	<u>343,959</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	343,959	0	0	0	0	0	0

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 2008/09 Adopted Budget
Enterprise Funds
Debt Summary

Fund#	Issue Name	Date Issued	Issue Amount	Principal Outstanding 6/30/2008	FY 2008/09	
					Principal	Interest
583	Ella W. Sharp Endowment Fund Loan	3/28/1995	\$ 200,000	\$ 120,000	\$ 10,000	\$ 2,750
585	Installment Purchase Contract - Lot #8	10/28/1996	733,000	275,000	75,000	10,139
590	Sewage Disp. Sys. Revenue Bonds - 2000	10/1/2000	995,000	700,000	75,000	34,150
591	1999 Water Revenue Bonds	5/20/1999	4,920,000	2,055,000	220,000	94,098
Enterprise Fund Totals			\$ 6,848,000	\$ 3,150,000	\$ 380,000	\$ 141,137



(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 2008/09 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 583 Sharp Park Golf Practice Center 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	48,756	51,320	59,220	85,300	66,652	75,700	75,700
Expenses	67,223	72,502	68,705	84,789	71,295	83,265	83,265
Excess of Revenues Over (Under) Expenses	(18,467)	(21,182)	(9,485)	511	(4,643)	(7,565)	(7,565)
Add: Depreciation	17,836	17,836	17,836	17,836	17,836	17,836	17,836
Repayment of Loan	0	0	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Increase (Decrease) in Working capital	(631)	(3,346)	(1,649)	8,347	3,193	271	271
Working Capital - Beginning of Year	6,481	5,850	2,504	855	855	4,048	4,048
Working Capital - End of Year	5,850	2,504	855	9,202	4,048	4,319	4,319

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 583 Ella W. Sharp Park Golf Practice Center Fund

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
644 Merchandise	2,672	2,856	3,260	7,800	3,650	7,200	7,200
651.001 Golf Fees	45,169	48,298	50,948	77,500	55,502	68,500	68,500
664 Interest	136	19	12	0	0	0	0
699.245 Contrib.-Public Imp. Fd.	0	0	5,000	0	7,500	0	0
699.719 Contrib.-Cuiss Endowment	779	147	0	0	0	0	0
Total Revenues	48,756	51,320	59,220	85,300	66,652	75,700	75,700

Expenditure Detail

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

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Personal Services:							
707 Wages-Temporary	32,986	39,818	34,439	43,698	36,750	43,903	43,903
715 Employers FICA	2,518	3,071	2,579	3,343	3,195	3,359	3,359
724 Unemployment Comp.	595	840	721	1,606	776	1,881	1,881
724.001 Workers Compensation	757	923	776	1,006	962	1,010	1,010
	36,856	44,652	38,515	49,653	41,683	50,153	50,153
Material And Supplies:							
745 Program Supplies	5,948	775	678	2,500	2,500	2,500	2,500
776 Custodial Supplies	0	0	0	250	0	250	250
778 Equipment Maint Supplies	806	294	390	1,000	500	1,000	1,000
	6,754	1,069	1,068	3,750	3,000	3,750	3,750
Contractual And Other:							
818 Cont. Services	0	0	758	0	0	0	0
818.583 Cont. Serv.- Learning Ctr. Imp.	0	2,750	6,109	6,000	2,500	4,500	4,500
853 Telephone	0	189	189	500	250	500	500
914 Insurance	257	277	292	300	276	276	276
920 Utilities	170	0	0	1,250	750	1,000	1,000
933 Equipment Maintenance	545	991	0	1,000	500	1,000	1,000
965.101 Admin. - General Fund	1,305	1,238	688	1,500	1,500	1,500	1,500
	2,277	5,445	8,036	10,550	5,776	8,776	8,776
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	3,500	3,250	3,000	3,000	2,750	2,750
	3,500	3,500	3,250	3,000	3,000	2,750	2,750
Total Expenditures	67,223	72,502	68,705	84,789	71,295	83,265	83,265

(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 2008/09 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 585 Auto Parking System 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	96,508	103,792	106,980	108,559	109,236	111,608	111,608
Expenses	113,791	85,925	82,339	109,098	111,673	102,733	102,733
Revenues Over (Under) Expenses				(539)	(2,437)	8,875	8,875
Add: Depreciation				47,060	47,060	47,060	47,060
Less: Payments on Contract Principal (Lot #8)				(75,000)	(75,000)	(75,000)	(75,000)
Estimated Change in Working Capital				(28,479)	(30,377)	(19,065)	(19,065)
Working Capital - Beginning of Year				131,470	131,470	101,093	101,093
Working Capital - End of Year				102,991	101,093	82,028	82,028

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 585 Auto Parking System Fund

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
652.003 Parking Fines - Lot #3 (Y-Lot)	1,805	1,238	455	1,133	525	525	525
653 Parking Permits - Lot #3 (Y-Lot)	14,809	19,840	19,951	20,000	20,000	20,000	20,000
664 Interest	1,726	2,294	3,835	2,300	3,500	3,500	3,500
668 Rents and Royalties	38,642	39,800	40,994	42,224	42,224	43,492	43,492
668.002 Rents and Royalties	10,534	10,903	11,285	11,680	11,680	12,089	12,089
694.661 Expense Refund-Motor Pool	0	0	0	0	85	0	0
698 Miscellaneous	0	0	0	0	0	0	0
699.496 Cont.-DDA Project Fund	28,992	29,717	30,460	31,222	31,222	32,002	32,002
Total Revenues	96,508	103,792	106,980	108,559	109,236	111,608	111,608

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 585 Auto Parking System Fund
Dept 587 Parking Utility

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
Personal Services:							
706 Salaries and Wages	4,505	2,539	1,422	13,000	12,000	13,000	13,000
707 Temporary Wages	1,550	2,182	2,872	4,875	4,940	5,005	5,005
709 Overtime	439	127	480	0	2,500	0	0
715 Employers FICA	485	373	348	1,367	1,487	1,377	1,377
719 Health Insurance	612	233	439	2,060	2,008	1,732	1,732
719.678 RX Drug Insurance	0	1	111	480	502	478	478
719.679 Health Insurance Deductible	0	0	0	0	183	202	202
722 Pension-General	171	119	105	715	870	780	780
724 Unemployment Comp.	72	55	54	42	51	55	55
724.001 Workers Compensation	110	81	93	155	152	164	164
725 Other Fringe Benefits	119	26	17	205	197	213	213
	8,063	5,736	5,941	22,899	24,890	23,006	23,006
Material and Supplies:							
782 Materials	1,533	1,159	1,600	1,000	1,000	1,000	1,000
	1,533	1,159	1,600	1,000	1,000	1,000	1,000
Contractual And Other:							
808 Audit Fees	43	77	49	50	46	47	47
818 Contractual Services	0	0	790	0	521	0	0
920 Utilities	12,539	7,351	3,853	12,000	6,000	9,000	9,000
930 Repairs and Maintenance	991	795	819	2,575	2,000	2,575	2,575
936 Pavement Repairs	0	0	0	250	0	250	250
937 Maint.-Snow Removal	4,640	0	0	0	0	0	0
943 Equipment Rental - MP	13,233	2,060	3,095	5,000	6,000	5,000	5,000
966. DPW Overhead	1,856	651	1,492	2,000	9,000	2,000	2,000
967 Eng. Overhead	1,556	1,097	66	1,608	500	1,656	1,656
	34,858	12,031	10,164	23,483	24,067	20,528	20,528
Capital Outlay:							
971 Depreciation	47,060	47,060	47,060	47,060	47,060	47,060	47,060
	47,060	47,060	47,060	47,060	47,060	47,060	47,060
Debt Service:							
995 Interest	22,277	19,939	17,574	14,656	14,656	11,139	11,139
	22,277	19,939	17,574	14,656	14,656	11,139	11,139
Parking Utility	113,791	85,925	82,339	109,098	111,673	102,733	102,733
Total Expenses	113,791	85,925	82,339	109,098	111,673	102,733	102,733

(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 2008/09 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 586 Parking 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	143,222	145,452	195,149	186,559	193,376	192,276	192,276
Expenses	138,301	118,659	138,288	196,726	249,026	208,643	208,643
Excess of Revenues Over (Under) Expenses	4,921	26,793	56,861	(10,167)	(55,650)	(16,367)	(16,367)
Working Capital - Beginning of Year	288,366	293,287	320,080	376,941	376,941	321,291	321,291
Working Capital - End of Year	293,287	320,080	376,941	366,774	321,291	304,924	304,924

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 586 Parking Assessment 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
652 Parking Fines	42,935	30,317	38,787	41,000	39,000	40,000	40,000
652.007 Parking Fees-Lot 7	0	0	0	0	0	0	0
653 Parking Permits (Daily \$2)	264	1,433	1,717	1,000	1,577	1,625	1,625
653.005 Parking Permits (Lots 6,7,8,14)	16,138	19,632	20,996	19,893	22,000	23,000	23,000
653.006 Parking Permits (Lot 9)	3,390	4,775	5,913	4,000	6,000	6,000	6,000
664 Interest	5,675	11,433	15,070	8,000	13,000	10,000	10,000
694.661 Expense Refund-Motor Pool	0	0	0	0	148	0	0
699.101 Cont.-General Fund	16,295	16,353	20,588	20,588	20,588	20,588	20,588
699.599 Cont.-Parking Deck Fund	0	0	25,000	25,000	25,000	25,000	25,000
699.895 Cont.-Special Assessment Fund	58,525	61,509	67,078	67,078	66,063	66,063	66,063
Total Revenues	143,222	145,452	195,149	186,559	193,376	192,276	192,276

City of Jackson
Fiscal Year 2008/09 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	20,020
			2	20,020
Add:	Allocation of 1/4 Office Asst. I from City Clerk 101-215			9,961
	Allocation of 1/3 Parking Mgr./Traffic Engineer Asst.			19,719
	Allocation of Wages charged directly from DPW - Snow Removal			11,403
	Activity Total			61,103

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 586 Parking Assessment Fund
Dept 586 Parking Assessment

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
Personal Services:							
706 Salaries and Wages	24,714	21,291	20,658	39,975	38,000	41,083	41,083
707 Temporary Wages	18,162	16,952	17,307	19,500	17,000	20,020	20,020
709 Overtime	1,978	432	1,261	3,000	5,000	3,000	3,000
715 Employers FICA	3,407	2,971	3,010	4,779	4,590	4,904	4,904
719 Health Insurance	2,916	1,978	2,649	6,335	3,121	5,475	5,475
719.678 RX Drug Insurance	0	68	705	1,475	983	1,511	1,511
719.679 Health Insurance Deductible	0	0	0	0	556	638	638
722 Pension-General	923	948	1,210	2,364	2,580	2,645	2,645
724 Unemployment Comp.	471	515	406	194	232	173	173
724.001 Workers Compensation	595	489	501	711	694	519	519
725 Other Fringe Benefits	501	189	120	631	625	675	675
	53,667	45,833	47,827	78,964	73,381	80,643	80,643
Material and Supplies:							
740 Operating Supplies	836	597	1,571	3,090	3,000	3,090	3,090
744 Uniform Allowance	419	430	439	1,000	600	1,000	1,000
782 Materials	3,525	2,531	2,152	3,090	2,000	3,090	3,090
	4,780	3,558	4,162	7,180	5,600	7,180	7,180
Contractual And Other:							
808 Audit Fees	134	118	90	92	100	103	103
818 Contractual Services	90	835	8,300	1,540	65,000	1,540	1,540
819 CS Forestry	0	2,793	0	0	0	0	0
920 Utilities	5,458	3,451	3,654	6,009	5,100	5,600	5,600
936 Pavement Repairs	361	0	0	10,000	5,000	10,000	10,000
941 Rentals	38,642	39,800	40,994	42,224	42,224	43,492	43,492
943 Equip. Rental - Motor Pool	9,110	3,272	4,681	10,300	10,300	10,300	10,300
956.001 Contingency	0	0	0	1,000	0	1,000	1,000
960 Education & Training	0	0	0	0	500	500	500
962 Uncollectible Accounts	0	0	0	1,000	0	1,000	1,000
965.101 Admin.-General Fund	13,322	10,940	19,540	15,000	19,540	20,000	20,000
966 PW Overhead	3,125	904	1,577	11,781	11,781	15,300	15,300
967 ENG Overhead	9,612	7,155	7,463	11,636	10,500	11,985	11,985
	79,854	69,268	86,299	110,582	170,045	120,820	120,820
Total Expenses	138,301	118,659	138,288	196,726	249,026	208,643	208,643

(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.

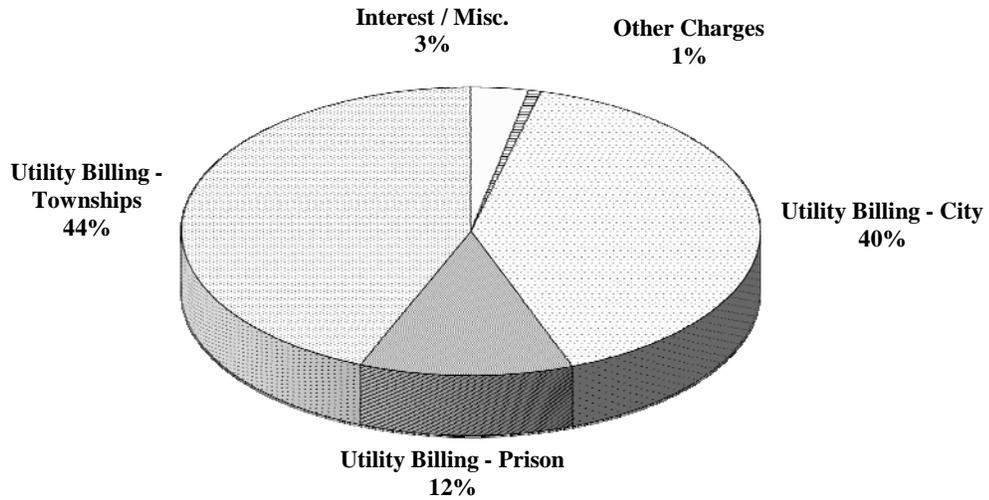
CHARACTER - In accordance with current ordinances, charges for wastewater services shall be levied on all premises having any sewer connection with the public wastewater facilities. The service charges now in effect for premises within the city shall continue as to such premises until changed pursuant 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.

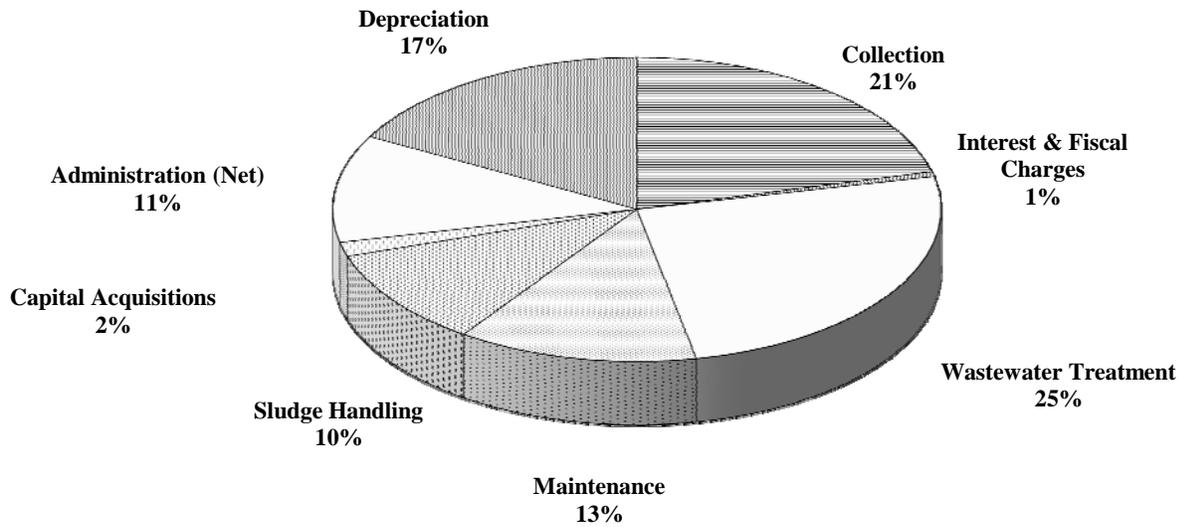
AUTHORITY - This Fund was established on June 12, 1962 to meet the requirements of Ordinances 261 and 262 of the City of Jackson.

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Sewer Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2008/09 Adopted Budget
Sewer Fund
Estimated Changes in Cash Flow

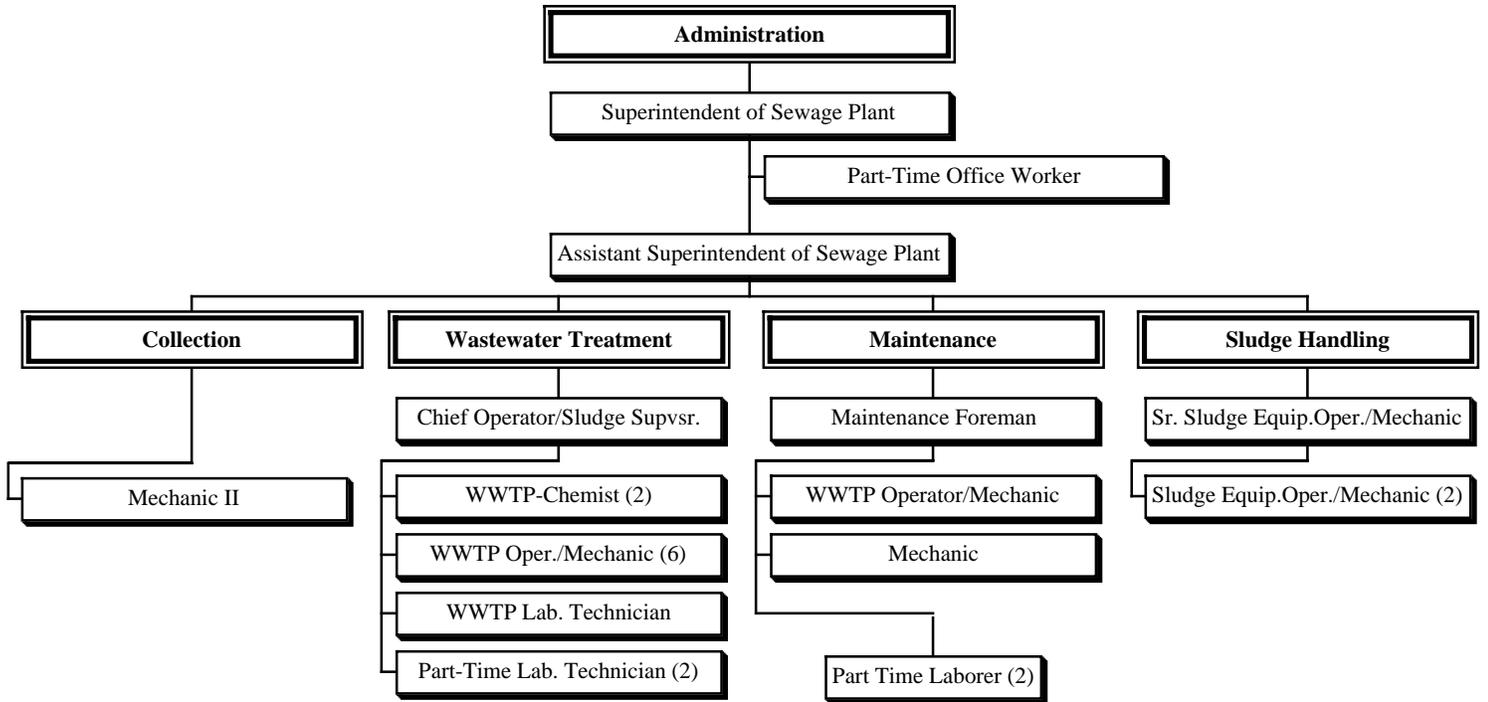
	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Revenues:							
Charges For Goods & Services	4,595,743	4,550,800	5,451,069	5,276,000	5,112,000	5,435,000	5,435,000
Interest & Rents	57,090	117,134	159,462	100,000	150,000	105,000	105,000
Miscellaneous	303,849	106,791	105,223	66,000	78,000	76,000	76,000
	<u>4,956,682</u>	<u>4,774,725</u>	<u>5,715,754</u>	<u>5,442,000</u>	<u>5,340,000</u>	<u>5,616,000</u>	<u>5,616,000</u>
Expenses:							
Collection	1,151,737	1,357,129	1,500,846	1,475,148	1,426,068	1,390,962	1,390,962
Wastewater Treatment	1,217,725	1,275,898	1,459,565	1,668,600	1,818,360	1,678,140	1,678,140
Maintenance	588,455	646,457	668,453	816,775	817,920	844,513	844,513
Sludge Handling	540,409	572,883	622,380	699,480	638,013	685,025	685,025
Administration	1,979,858	1,872,049	1,918,572	2,006,304	1,993,340	1,922,257	1,922,257
Capital Acquisitions	0	73,065	0	100,000	100,000	100,000	100,000
	<u>5,478,184</u>	<u>5,797,481</u>	<u>6,169,816</u>	<u>6,766,307</u>	<u>6,793,701</u>	<u>6,620,897</u>	<u>6,620,897</u>
Revenues Over (Under) Expenses				(1,324,307)	(1,453,701)	(1,004,897)	(1,004,897)
Add: Depreciation				1,130,000	1,130,000	1,130,000	1,130,000
Less: Bond Principal Payments				(225,000)	(225,000)	(75,000)	(75,000)
Estimated Change in Cash Balances				(419,307)	(548,701)	50,103	50,103
Estimated Cash Balances (Unreserved) - Beginning of Year				4,134,570	4,134,570	3,585,869	3,585,869
Estimated Cash Balances (Unreserved) - End of Year				<u>3,715,263</u>	<u>3,585,869</u>	<u>3,635,972</u>	<u>3,635,972</u>

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 590 Sewer 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
640 Laboratory Services	27,885	10,738	16,500	9,000	14,000	14,000	14,000
640.001 I.P.P. Monitoring	53,660	47,057	52,106	25,000	25,000	25,000	25,000
649.000 Auction	0	0	0	0	0	0	0
650.010 Utility Billing	1,983,942	1,978,577	2,060,366	2,250,000	2,168,000	2,267,000	2,267,000
650.020 Utility Billing-Prison	593,757	501,649	745,475	725,000	600,000	670,000	670,000
650.030 Utility Bill.-Summit	842,488	832,821	1,167,096	1,100,000	1,050,000	1,140,000	1,140,000
650.040 Utility Bill.-Spring Arbor	273,213	273,267	350,681	300,000	288,000	311,000	311,000
650.050 Utility Bill.-Napoleon	23,958	30,085	38,065	25,000	34,000	35,000	35,000
650.060 Utility Bill.-Blackman	663,044	729,335	905,115	725,000	800,000	834,000	834,000
650.061 Sewer Maint.-Blackman	5,397	3,298	3,866	5,000	5,000	5,000	5,000
650.062 Out Of City Account	128,399	143,973	127,799	157,000	128,000	134,000	134,000
653.002 Billing Adjustments	0	0	-16,000	-45,000	0	0	0
662 Penalties	54,258	58,495	48,827	53,000	58,000	59,000	59,000
664 Interest	57,090	117,134	159,462	100,000	150,000	105,000	105,000
685.677 Insurance Refund-W/C	0	0	0	0	0	0	0
698 Miscellaneous	249,591	48,296	56,396	13,000	20,000	17,000	17,000
Total Revenues	4,956,682	4,774,725	5,715,754	5,442,000	5,340,000	5,616,000	5,616,000

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



City of Jackson
Fiscal Year 2008/09 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		47,487

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 549 Collection

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
Personal Services:							
702 Termination Pay	0	0	0	0	0	0	0
706 Salaries and Wages	42,443	44,430	44,825	46,110	46,110	47,487	47,487
709 Overtime	1,543	834	1,167	4,622	4,622	4,760	4,760
715 Employers FICA	3,413	3,446	3,505	3,881	3,881	3,997	3,997
719 Health Insurance	9,375	10,133	6,950	4,038	3,672	3,856	3,856
719.678 RX Drug Insurance	0	295	1,539	903	821	904	904
719.679 Health Insurance Deductible	0	0	0	0	0	0	0
722 Pension-General	1,533	2,027	2,528	2,790	2,790	3,135	3,135
724 Unemployment Comp.	172	239	146	146	146	171	171
724.001 Workers Compensation	627	658	669	746	746	768	768
725 Other Fringe Benefits	307	339	133	902	902	864	864
	59,413	62,401	61,462	64,138	63,690	65,942	65,942
Material and Supplies:							
740 Operating Supplies	0	81	374	1,000	1,000	1,000	1,000
751 Gasoline	1,138	1,009	891	1,500	1,500	1,500	1,500
755 Safety Supplies	100	0	0	2,000	2,000	2,000	2,000
758 Laundry	280	263	0	300	300	300	300
778 Equipment Maint. Supplies	1,538	1,007	1,185	5,000	5,000	5,000	5,000
	3,056	2,360	2,450	9,800	9,800	9,800	9,800
Contractual and Other:							
719.001 Health Ins. -Retiree	960	800	13,295	16,000	-490	0	0
722.003 Pension - General-Other	3,635	3,816	4,007	4,200	4,200	0	0
818 Contractual Services	540	0	0	5,000	5,000	5,000	5,000
818.006 Instrument Maintenance	1,223	1,983	0	2,000	2,000	2,000	2,000
850 Communications	10,041	7,568	2,088	8,000	8,000	8,000	8,000
914 Insurance	3,776	3,838	4,045	4,227	3,895	3,895	3,895
920 Utilities	21,580	24,001	28,977	33,000	33,000	36,000	36,000
930 Repairs & Maintenance	8,204	4,125	3,925	20,000	20,000	20,000	20,000
938.404 Sewer Maintenance-DPS	392,151	382,656	498,935	481,583	468,773	501,025	501,025
938.591 Sewer Maintenance-Water	14,289	11,911	10,375	14,000	0	0	0
939 Vehicle Maintenance	0	0	0	2,000	2,000	2,000	2,000
941 Rentals	0	79	0	1,000	1,000	1,000	1,000
963 Miscellaneous	8,884	177,377	197,073	125,000	120,000	50,000	50,000
999.405 Cont.-Sewer Replacement Fd.	600,000	648,000	648,000	648,000	648,000	648,000	648,000
999.406 Cont.-Equip. Replacement Fd.	23,985	26,214	26,214	37,200	37,200	38,300	38,300
	1,089,268	1,292,368	1,436,934	1,401,210	1,352,578	1,315,220	1,315,220
Collection	1,151,737	1,357,129	1,500,846	1,475,148	1,426,068	1,390,962	1,390,962

City of Jackson
Fiscal Year 2008/09 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		120,162
010		Chief Operator/Sludge Supervisor	1		53,679
306		WWTP-Laboratory Technician	1		35,002
306		WWTP Operator/Mechanic	6		252,974
PT		Part Time - Lab Technician		2	49,749
Activity Total			10	2	511,566

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 550 Wastewater Treatment

Account Description		2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
		Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Personal Services:								
702	Termination Pay	0	883	25,330	15,000	10,000	0	0
706	Salaries and Wages	381,223	398,011	422,873	455,311	445,000	461,817	461,817
707	Wages-Temporary	41,699	43,754	40,190	50,692	45,000	49,749	49,749
709	Overtime	31,420	33,572	38,892	51,326	45,000	51,652	51,652
715	Employers FICA	33,264	34,167	38,329	42,635	40,000	43,085	43,085
719	Health Insurance	85,864	91,518	88,285	102,062	81,000	81,366	81,366
719.678	RX Drug Insurance	0	2,782	20,547	26,825	25,000	25,258	25,258
719.679	Health Insurance Deductible	0	0	0	0	15,000	15,246	15,246
722	Pension-General	14,381	19,239	25,388	28,114	28,000	31,090	31,090
724	Unemployment Comp.	1,719	2,555	2,058	1,752	1,700	2,052	2,052
724.001	Workers Compensation	6,242	6,494	7,256	8,194	8,100	8,281	8,281
725	Other Fringe Benefits	289	-1,302	-1,278	8,789	8,700	8,834	8,834
		596,101	631,673	707,870	790,700	752,500	778,430	778,430
Material and Supplies:								
740	Operating Supplies	2,825	3,151	4,519	5,000	5,000	5,000	5,000
743	Chemicals	93,957	113,170	126,972	153,000	140,000	165,000	165,000
748	Laboratory Supplies	18,280	19,439	27,957	20,000	20,000	20,000	20,000
751	Gasoline	726	1,734	1,738	2,500	2,500	2,500	2,500
755	Safety Supplies	6,612	5,293	7,390	7,000	7,000	7,000	7,000
758	Laundry	3,010	3,129	3,578	3,000	3,000	3,000	3,000
		125,410	145,916	172,154	190,500	177,500	202,500	202,500
Contractual and Other:								
719.001	Health Insurance-Retirees	960	800	7,128	20,000	960	960	960
816	Industrial Pretreatment Prog.	59,883	53,586	51,706	80,000	75,000	80,000	80,000
818	Contractual Services	19,095	19,122	17,339	25,000	25,000	25,000	25,000
850	Communications	2,962	3,277	2,424	3,000	3,000	3,000	3,000
920	Utilities	327,028	326,075	407,645	425,000	650,000	450,000	450,000
933	Equipment Maintenance	1,604	0	1,685	4,000	4,000	4,000	4,000
939	Vehicle Maintenance	1,894	4,970	1,135	2,000	2,000	2,000	2,000
999.406	Cont.-Equip. Replacement Fd.	82,788	90,479	90,479	128,400	128,400	132,250	132,250
		496,214	498,309	579,541	687,400	888,360	697,210	697,210
Wastewater Treatment		1,217,725	1,275,898	1,459,565	1,668,600	1,818,360	1,678,140	1,678,140

City of Jackson
Fiscal Year 2008/09 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		60,082
305	WWTP Mechanic	1		40,455
306	WWTP Operator/Mechanic	1		45,033
PT	Part Time - Laborer		2	26,044
Activity Total		3	2	171,614

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 551 Maintenance

Account Description		2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
		Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Personal Services:								
706	Salaries and Wages	116,782	123,892	128,641	142,370	140,000	145,570	145,570
707	Wages-Temporary	8,042	21,777	21,011	28,375	25,000	26,044	26,044
709	Overtime	5,092	4,827	5,361	9,140	8,000	9,355	9,355
715	Employers FICA	9,329	9,618	10,059	11,591	13,000	13,844	13,844
719	Health Insurance	17,955	31,784	27,414	27,088	22,000	23,310	23,310
719.678	RX Drug Insurance	0	882	6,299	6,929	7,000	6,932	6,932
719.679	Health Insurance Deductible	0	0	0	0	2,810	3,091	3,091
722	Pension-General	4,240	5,760	7,358	8,332	8,200	9,296	9,296
724	Unemployment Comp.	516	716	437	438	438	684	684
724.001	Workers Compensation	1,747	1,856	1,937	2,228	2,200	2,905	2,905
725	Other Fringe Benefits	1,963	-88	-413	2,688	2,600	2,710	2,710
		165,666	201,024	208,104	239,179	231,248	243,741	243,741
Material and Supplies:								
740	Operating Supplies	1,890	3,275	583	3,000	3,000	3,000	3,000
751	Gasoline	824	1,627	2,646	2,500	2,500	2,500	2,500
751.001	Lubricants	453	2,252	1,525	2,000	2,000	2,000	2,000
755	Safety Supplies	2,440	1,453	2,285	2,500	2,500	2,500	2,500
758	Laundry	704	281	306	1,000	1,000	1,000	1,000
776	Custodial Supplies	421	363	362	1,000	1,000	1,000	1,000
778	Equipment Maint Supplies	30,649	32,024	40,877	35,000	40,000	40,000	40,000
778.001	Electrical Supplies	6,461	10,281	9,951	10,000	15,000	15,000	15,000
		43,842	51,556	58,535	57,000	67,000	67,000	67,000
Contractual and Other:								
818	Contractual Services	7,817	9,051	10,632	13,000	13,000	13,000	13,000
818.005	Cont.Serv.-Grounds Maint.	18,411	13,899	13,446	22,000	22,000	22,000	22,000
818.006	Instrument Maintenance	22,800	22,791	30,897	35,000	35,000	35,000	35,000
914	Insurance	56,003	56,935	59,996	62,696	57,772	57,772	57,772
930	Repairs & Maintenance	38,501	36,983	40,818	40,000	50,000	50,000	50,000
931	Building Maintenance	22,146	16,880	22,415	20,000	20,000	20,000	20,000
938	Grounds Maintenance	15,902	20,454	7,796	20,000	15,000	20,000	20,000
939	Vehicle Maintenance	318	1,436	1,344	2,000	2,000	2,000	2,000
941	Rentals	1,125	1,202	300	2,000	1,000	1,000	1,000
956.001	Contingency	174	309	233	300	300	300	300
999.406	Cont.-Equip. Replacement Fd.	195,750	213,937	213,937	303,600	303,600	312,700	312,700
		378,947	393,877	401,814	520,596	519,672	533,772	533,772
Maintenance		588,455	646,457	668,453	816,775	817,920	844,513	844,513

City of Jackson
Fiscal Year 2008/09 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		74,946
306	Sr. Sludge Equipment Operator/Mechanic	1		43,351
Activity Total		3		118,297

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 553 Sludge Handling

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
Personal Services:							
706 Salaries and Wages	117,360	123,430	126,870	134,451	95,000	118,297	118,297
709 Overtime	2,936	1,711	2,070	7,375	7,000	7,729	7,729
715 Employers FICA	9,135	9,346	9,675	10,850	8,000	9,641	9,641
719 Health Insurance	21,604	33,202	36,350	36,699	25,000	28,724	28,724
719.678 RX Drug Insurance	0	1,280	8,924	9,816	7,000	11,151	11,151
719.679 Health Insurance Deductible	0	0	0	0	5,000	10,027	10,027
722 Pension-General	4,194	5,603	7,086	7,801	7,000	7,562	7,562
724 Unemployment Comp.	516	716	437	438	438	513	513
724.001 Workers Compensation	1,742	1,822	1,884	2,085	2,085	1,853	1,853
725 Other Fringe Benefits	211	-259	-442	2,641	3,000	2,443	2,443
	157,698	176,851	192,854	212,156	159,523	197,940	197,940
Material and Supplies:							
740 Operating Supplies	645	1,952	924	1,000	1,000	1,000	1,000
748 Laboratory Supplies	0	0	0	2,500	2,500	2,500	2,500
751 Gasoline	8,335	10,013	9,812	12,000	12,000	12,000	12,000
755 Safety Supplies	952	1,204	1,423	1,500	1,500	1,500	1,500
758 Laundry	0	76	229	1,000	1,000	1,000	1,000
778 Equipment Maint. Supplies	5,310	3,622	2,431	4,000	4,000	4,000	4,000
	15,242	16,867	14,819	22,000	22,000	22,000	22,000
Contractual and Other:							
719.001 Health Insurance-Retirees	7,368	7,094	12,367	13,000	6,444	7,089	7,089
818 Contractual Services	225,841	215,113	249,321	250,000	250,000	250,000	250,000
914 Insurance	3,147	3,198	3,372	3,524	3,246	3,246	3,246
921 Utilities-Gas	33,497	42,227	45,426	46,000	46,000	50,000	50,000
933 Equipment Maintenance	3,595	2,633	2,135	5,000	5,000	5,000	5,000
939 Vehicle Maintenance	5,015	7,239	6,408	6,000	6,000	6,000	6,000
939.001 Vehicle Maint. Serv.	4,487	9,491	3,508	10,000	8,000	8,000	8,000
941 Rentals	184	0	0	1,000	1,000	1,000	1,000
999.406 Cont.-Equip. Replacement Fd.	84,335	92,170	92,170	130,800	130,800	134,750	134,750
	367,469	379,165	414,707	465,324	456,490	465,085	465,085
Sludge Handling	540,409	572,883	622,380	699,480	638,013	685,025	685,025

City of Jackson
Fiscal Year 2008/09 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		64,809
017	Supt. of Sewage Plant	1		89,315
PT	Part Time - Office Worker		2	10,901
Activity Total		2	2	165,025

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 554 Administration

Account Description		2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
		Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Personal Services:								
702	Termination Pay	0	0	0	35,000	31,000	0	0
706	Salaries and Wages	151,875	151,153	138,403	157,112	150,000	154,124	154,124
707	Wages-Temporary	7,884	11,999	6,101	10,576	10,500	10,901	10,901
715	Employers FICA	10,975	11,388	11,708	12,828	13,500	12,625	12,625
719	Health Insurance	24,424	17,774	16,160	23,888	11,625	12,788	12,788
719.678	RX Drug Insurance	0	431	4,879	7,086	4,755	5,232	5,232
719.679	Health Insurance Deductible	0	0	0	0	4,059	4,465	4,465
722	Pension-General	4,935	6,569	8,239	8,641	8,641	9,248	9,248
724	Unemployment Comp.	396	549	360	438	438	513	513
724.001	Workers Compensation	2,077	2,150	2,206	2,325	2,325	2,281	2,281
725	Other Fringe Benefits	1,050	1,329	1,470	2,309	2,309	2,290	2,290
		203,616	203,342	189,526	260,203	239,152	214,467	214,467
Material and Supplies:								
726	Supplies	1,239	1,160	1,263	2,000	2,000	2,000	2,000
740	Operating Supplies	1,905	1,555	1,352	2,000	2,000	2,000	2,000
		3,144	2,715	2,615	4,000	4,000	4,000	4,000
Contractual and Other:								
719.001	Health Ret	0	-693	0	0	1,710	1,710	1,710
808	Audit Fees	3,877	3,851	3,608	3,700	3,700	3,770	3,770
817	Consultant Services	105,018	3,813	245	40,000	40,000	40,000	40,000
818	Contractual Services	354	563	329	1,000	1,000	1,000	1,000
818.028	Contractual Services-GIS	0	0	2,000	0	0	0	0
853	Telephone	6,004	3,542	4,078	5,000	5,000	5,000	5,000
861	Auto Allowance	938	1,337	1,002	1,500	1,500	1,500	1,500
873	Travel	230	471	421	700	700	700	700
902	Advertising	470	5,792	2,156	4,000	4,000	4,000	4,000
930	Repairs & Maintenance	1,358	730	310	3,000	3,000	3,000	3,000
958	Memberships and Dues	1,117	718	744	1,000	1,000	1,000	1,000
960	Education & Training	2,869	3,071	3,011	3,500	3,500	3,500	3,500
962	Uncollectible Accts.	5,572	0	23,877	0	0	0	0
965.101	Admin.-General Fund	271,514	262,927	256,804	280,000	260,000	260,000	260,000
999.591	Cont.-Water Fund	172,743	181,585	201,862	226,163	252,540	213,460	213,460
		572,064	467,707	500,447	569,563	577,650	538,640	538,640
Capital Outlay :								
971	Depreciation	785,138	790,114	826,864	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	278,630	278,629	280,000	280,000	280,000	280,000
		1,131,534	1,136,510	1,173,259	1,130,000	1,130,000	1,130,000	1,130,000
Debt Service:								
995	Interest	68,725	61,000	51,950	41,538	41,538	34,150	34,150
996	Paying Agent Fees	775	775	775	1,000	1,000	1,000	1,000
		69,500	61,775	52,725	42,538	42,538	35,150	35,150
Administration		1,979,858	1,872,049	1,918,572	2,006,304	1,993,340	1,922,257	1,922,257

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 555 Capital Acquisitions

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
Capital Outlay:							
982.006 Treatment Plant	0	73,065	0	100,000	100,000	100,000	100,000
999.493 Cont.-2000 WWTP Const. Fd.	0	0	0	0	0	0	0
	<u>0</u>	<u>73,065</u>	<u>0</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Capital Acquisitions	<u>0</u>	<u>73,065</u>	<u>0</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>

(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.

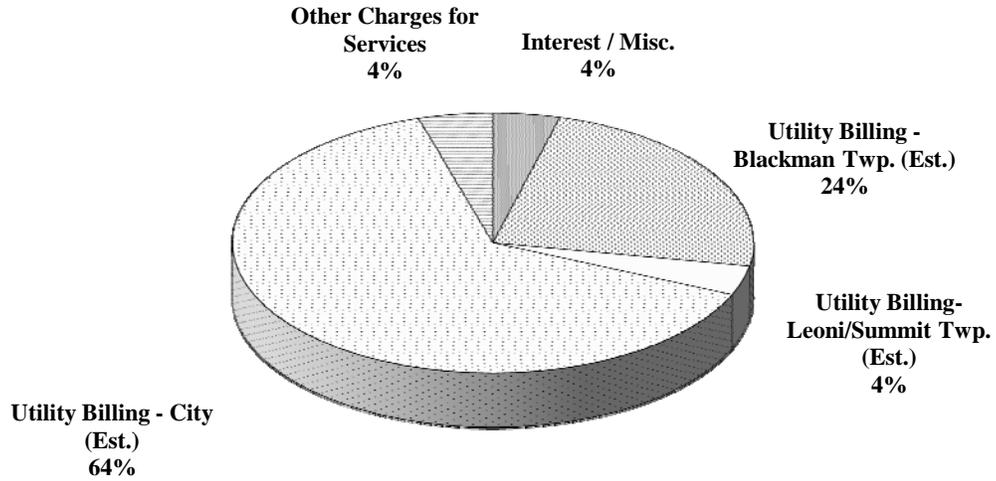
CHARACTER - The revenues generated from the Water system must be set aside as collected in accounts as designated by existing revenue bond ordinances. These revenues are pledged for the specific purposes and transferred in a manner specified by those ordinances.

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.

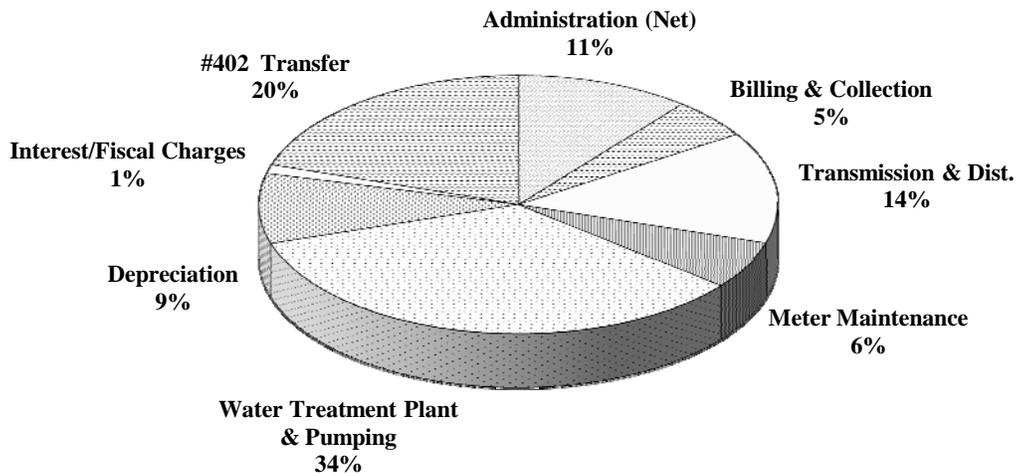
AUTHORITY - This Fund was established in fiscal year 1936/37 and meets the requirements of Ordinance No. 439 of the City of Jackson.

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Water Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2008/09 Adopted Budget
Water Fund
Estimated Changes in Cash Flow

	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Revenues:							
Charges For Goods & Services	6,102,419	6,095,758	5,904,840	6,234,900	6,100,718	6,354,000	6,354,000
Interest & Rents	78,574	126,850	189,852	100,000	150,140	150,140	150,140
Contributions From Other Funds	172,743	181,585	201,862	224,443	252,540	213,460	213,460
Miscellaneous	141,067	133,034	134,135	130,000	133,430	133,000	133,000
	6,494,803	6,537,227	6,430,689	6,689,343	6,636,828	6,850,600	6,850,600
Expenses:							
Administrative & General	3,125,213	3,778,492	3,321,471	2,865,558	2,857,046	3,458,083	3,458,083
Billing & Collection	351,505	363,351	403,724	448,886	505,079	426,919	426,919
Transmission & Distribution	854,830	848,289	968,141	1,168,574	1,169,549	1,185,524	1,185,524
Meter Maintenance	432,335	507,584	445,297	529,454	526,956	508,126	508,126
Water Treatment Plant & Pumping	1,773,764	2,024,729	1,784,817	2,201,452	2,079,438	2,913,800	2,913,800
	6,537,647	7,522,445	6,923,450	7,213,924	7,138,068	8,492,452	8,492,452
Revenues Over (Under) Expenses				(524,581)	(501,240)	(1,641,852)	(1,641,852)
Add: Depreciation				716,409	743,481	743,481	743,481
Less: Bond Principal Payments				(210,000)	(210,000)	(220,000)	(220,000)
Estimated Change in Cash Balances				(18,172)	32,241	(1,118,371)	(1,118,371)
Estimated Cash Balances (Unreserved) - Beginning of Year				4,153,655	4,153,655	4,185,896	4,185,896
Estimated Cash Balances (Unreserved) - End of Year				4,135,483	4,185,896	3,067,525	3,067,525

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 591 Water 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
631.001 Turn On Charge	17,798	15,451	17,393	27,000	23,818	24,000	24,000
631.003 Water Service Repairs	1,084	177	2,289	1,500	1,500	1,500	1,500
631.004 Overtime Service Calls	4,037	3,349	3,412	3,700	3,700	4,000	4,000
632.001 Sewer Fund Billing	14,697	11,911	10,375	14,000	0	0	0
632.002 Work Order Sewer Repairs	786	0	0	0	0	0	0
632.003 Meter Shop	12,467	6,891	11,504	5,000	8,000	9,000	9,000
632.004 Time/Materials-City Depts.	1,662	1,260	0	1,000	4,000	4,000	4,000
632.005 Time/Materials-Others	6,756	8,418	1,343	5,000	12,000	12,000	12,000
642.002 Bulk Water Sale	18,582	22,173	15,720	17,000	17,000	17,000	17,000
642.003 Material Sold	1,826	1,010	3,624	2,000	1,000	1,000	1,000
642.004 Sale Of Scrap	2,193	9,080	4,346	6,000	6,000	6,000	6,000
649 Police Auction	0	1,362	2,745	0	2,430	0	0
650.001 New Water & Sewer Service	157,679	58,668	79,406	50,000	20,000	20,000	20,000
650.002 Hydrant Meter Use	0	2,473	4,015	2,000	3,000	4,000	4,000
650.010 Utility Billing	6,122,354	6,221,640	6,009,269	6,370,000	6,270,000	6,520,800	6,520,800
653.002 Billing Adjustments	0	-203	0	0	0	0	0
653.003 Billing Adjustments - Blackman	-257,374	-264,395	-255,650	-267,000	-267,000	-267,000	-267,000
653.004 Billing Adjustments - Leoni	-2,128	-2,145	-2,206	-2,300	-2,300	-2,300	-2,300
662 Penalties	134,409	131,376	130,425	129,000	130,000	132,000	132,000
664 Interest	78,574	126,850	189,852	100,000	150,140	150,140	150,140
673 Sale of Fixed Assets	0	0	500	0	0	0	0
685 Insurance Refund	1,800	0	395	0	0	0	0
685.677 Insurance Refund-W/C	0	0	0	0	0	0	0
698 Miscellaneous	4,858	296	570	1,000	1,000	1,000	1,000
699.590 Cont.-Sewer Fund	172,743	181,585	201,862	224,443	252,540	213,460	213,460
Total Revenues	6,494,803	6,537,227	6,431,189	6,689,343	6,636,828	6,850,600	6,850,600

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 556 Administrative & General

Account Description		2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
		Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Personal Services:								
702	Termination Pay	0	0	0	3,500	3,833	0	0
706	Salaries and Wages	217,508	249,672	245,784	234,360	247,259	395,630	395,630
707	Wages-Temporary	0	0	8,636	22,968	10,000	10,000	10,000
709	Overtime	579	1,229	718	1,100	1,100	1,850	1,850
715	Employers FICA	15,745	17,125	19,178	20,038	20,058	31,173	31,173
719	Health Insurance	38,337	42,581	38,278	38,993	41,748	64,554	64,554
719.678	RX Drug Insurance	0	1,232	8,739	9,209	10,225	21,227	21,227
719.679	Health Insurance Deductible	0	0	0	0	3,554	14,145	14,145
722	Pension-General	7,140	10,000	13,097	13,143	13,871	23,704	23,704
724	Unemployment Comp.	830	1,174	933	657	700	1,393	1,393
724.001	Workers Compensation	1,459	1,650	1,983	2,057	2,075	2,548	2,548
725	Other Fringe Benefits	4,223	3,846	2,708	4,270	4,582	6,911	6,911
		285,821	328,509	340,054	350,295	359,005	573,135	573,135
Material and Supplies:								
726	Supplies	2,152	2,442	3,229	3,800	3,800	3,900	3,900
751	Gasoline	467	297	3,905	1,500	1,500	1,500	1,500
755	Safety Supplies	6,165	3,208	3,883	6,800	6,800	6,800	6,800
760	Medical Supplies	0	0	0	100	100	100	100
776	Custodial Supplies	283	240	308	300	300	300	300
		9,067	6,187	11,325	12,500	12,500	12,600	12,600
Contractual and Other:								
719.001	Health Insurance-Retirees	7,368	7,318	15,451	10,523	12,367	13,604	13,604
722.003	Pension - General-Other	5,945	6,242	6,554	6,882	6,882	0	0
808	Audit Fees	2,270	2,114	2,028	2,079	1,933	1,991	1,991
818	Contractual Services	6,094	6,849	7,394	15,225	15,225	15,682	15,682
818.028	Contractual Services-GIS	0	0	0	0	0	0	0
851	Radio Maintenance	8,735	5,018	7,213	8,500	8,500	8,755	8,755
853	Telephone	3,095	2,871	3,046	4,100	4,100	4,223	4,223
873	Travel	584	370	605	1,370	1,370	1,370	1,370
900	Printing & Publishing	10,655	15,032	11,638	13,400	13,400	13,400	13,400
914	Insurance	51,846	51,224	54,509	56,962	53,149	53,149	53,149
914.001	Insurance-Deductible	0	398	0	5,000	5,000	5,000	5,000
921	Utilities-Gas	1,003	1,325	1,280	2,000	2,000	2,060	2,060
922	Utilities-Electricity	1,091	1,090	1,075	1,800	1,800	1,854	1,854
923	Utilities-Water	59	60	61	80	80	100	100
931	Building Maintenance	150	317	145	1,200	1,200	1,250	1,250
934	Office Equipment Maintenance	561	1,361	343	2,500	2,500	2,800	2,800
939.	Vehicle Maintenance	0	44	0	0	0	0	0
946	Office Equipment Rental	0	0	0	0	0	0	0
958	Memberships and Dues	2,924	2,992	3,132	3,400	3,400	3,400	3,400
960	Education & Training	1,773	1,219	1,318	3,010	3,010	3,010	3,010
962	Uncollectible Accounts	2,407	3,589	1,275	5,000	5,000	5,000	5,000
965.101	Admin.-General Fund	187,740	198,236	197,821	240,000	197,821	197,821	197,821
999.402	Cont.-Water Equip. & Rep. Fd.	1,700,000	2,300,000	1,800,000	1,300,000	1,300,000	1,700,000	1,700,000
		1,994,300	2,607,669	2,114,888	1,683,031	1,638,737	2,034,469	2,034,469

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

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

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Capital Outlay:							
971 Depreciation	698,682	716,409	743,481	716,409	743,481	743,481	743,481
	<u>698,682</u>	<u>716,409</u>	<u>743,481</u>	<u>716,409</u>	<u>743,481</u>	<u>743,481</u>	<u>743,481</u>
Debt Service:							
995 Interest	136,218	119,418	111,423	103,023	103,023	94,098	94,098
996 Paying Agent Fees	1,125	300	300	300	300	300	300
	<u>137,343</u>	<u>119,718</u>	<u>111,723</u>	<u>103,323</u>	<u>103,323</u>	<u>94,398</u>	<u>94,398</u>
Administrative & General	<u>3,125,213</u>	<u>3,778,492</u>	<u>3,321,471</u>	<u>2,865,558</u>	<u>2,857,046</u>	<u>3,458,083</u>	<u>3,458,083</u>

City of Jackson
Fiscal Year 2008/09 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		44,586
010	Environmental Coordinator	1		49,047
012	Water Services Manager	1		66,941
305	Account Clerk II	1		41,906
306	Dispatcher	1		40,874
309	Utility Map Specialist	1		53,098
PT	Temp - (Well Abandmt. Project)		1	10,000
Activity Total		<u>6</u>	<u>1</u>	306,452
Add:	Allocation of 75% Director of Public Services from 641-440			73,117
	Allocation of 40 % Meter Services Supervisor from 591-564			23,661
	Retiree Health Insurance Stipends			<u>2,400</u>
				<u>405,630</u>

City of Jackson
Fiscal Year 2008/09 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>				
303	Office Assistant I	2		73,160
303	Clerk Cashier (Treas.)	1		34,853
305	Account Clerk II	1		41,906
PT	Part Time - Office Worker (Treas.)		1	9,734
		4	1	159,653
Add:	Allocation of 10% Meter Services Supervisor from 591-564			5,915
	Allocation of 1/2 Accounting Manager From 641-440			33,472
	Retiree Health Insurance Stipends			1,200
				200,240

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 558 Billing & Collection

Account Description		2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
		Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Personal Services:								
702	Termination Pay	0	1,699	0	0	0	0	0
706	Salaries and Wages	164,976	172,367	181,053	190,316	187,316	190,506	190,506
707	Wages-Temporary	9,250	8,649	8,018	9,450	15,450	9,734	9,734
709	Overtime	411	557	1,737	3,100	3,100	3,500	3,500
715	Employers FICA	12,782	13,594	14,434	15,519	15,749	15,586	15,586
719	Health Insurance	25,748	43,345	48,899	58,814	49,980	39,719	39,719
719.678	RX Drug Insurance	0	1,685	12,982	16,288	13,905	13,905	13,905
719.679	Health Insurance Deductible	0	0	0	0	9,000	10,165	10,165
722	Pension-General	5,706	7,659	9,914	10,639	10,302	11,569	11,569
724	Unemployment Comp.	932	1,331	960	767	767	958	958
724.001	Workers Compensation	459	516	561	501	501	373	373
725	Other Fringe Benefits	4,039	1,534	1,233	3,976	2,000	3,854	3,854
		224,303	252,936	279,791	309,370	308,070	299,869	299,869
Material and Supplies:								
726	Office Supplies	11,367	8,551	11,136	15,602	15,055	16,319	16,319
730	Postage	26,337	26,885	26,470	29,000	28,000	28,000	28,000
776	Custodial Supplies	193	201	254	300	300	300	300
		37,897	35,637	37,860	44,902	43,355	44,619	44,619
Contractual and Other:								
719.001	Health Insurance-Retirees	2,123	2,466	5,794	2,981	2,943	3,237	3,237
722.003	Pension - General-Other	4,584	4,813	5,054	5,307	5,307	0	0
808	Audit Fees	2,270	2,114	2,028	2,079	1,933	1,991	1,991
810	EPAY Costs	0	0	0	1,000	4,000	4,000	4,000
818	Contractual Services	10,919	13,603	24,344	21,296	22,234	11,546	11,546
853	Telephone	2,481	2,466	1,364	3,100	3,100	3,193	3,193
873	Travel	0	0	0	100	200	206	206
900	Printing & Publishing	3,119	0	3,121	2,500	2,500	2,575	2,575
914	Insurance	5,127	5,066	5,392	5,635	5,256	5,414	5,414
921	Utilities-Gas	1,003	1,325	1,280	2,000	2,000	2,060	2,060
922	Utilities-Electricity	1,091	1,074	1,075	1,800	1,800	1,854	1,854
923	Utilities-Water	60	60	61	80	80	82	82
931	Building Maintenance	194	317	77	500	500	515	515
934	Office Equipment Maintenance	4,853	6,078	5,078	10,036	10,136	10,523	10,523
943.	Eq Rent MP	0	0	0	0	0	0	0
946	Office Equipment Rental	2,360	2,400	1,800	2,500	2,500	2,575	2,575
960	Education & Training	0	93	45	500	500	600	600
962	Uncollectible Accounts	0	0	0	0	0	0	0
965.101	Admin.-General Fund	28,053	29,622	29,560	31,200	29,560	29,560	29,560
		68,237	71,497	86,073	92,614	94,549	79,931	79,931
Capital Outlay:								
983	Office Equipment	7,000	3,281	0	2,000	11,630	2,500	2,500
984	Software	14,068	0	0	0	47,475	0	0
		21,068	3,281	0	2,000	59,105	2,500	2,500
Billing & Collection		351,505	363,351	403,724	448,886	505,079	426,919	426,919

City of Jackson
Fiscal Year 2008/09 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		62,849
305	Maintenance Worker II	5		191,677
306	Maintenance Worker III	1		44,161
306	Special Equipment Operator	1		44,161
307	Distribution Crew Leader	1		46,792
PT	Part Time		2	16,000
Activity Total		9	2	405,640
Add:	Allocation of Maintenance Worker II (50%) From 641-440			18,891
	Retiree Health Insurance Stipends			4,800
				429,331

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 560 Transmission & Distribution

Account Description		2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
		Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Personal Services:								
702	Termination Pay	341	0	0	0	0	0	0
706	Salaries and Wages	354,624	366,937	377,961	399,728	399,728	413,331	413,331
707	Wages-Temporary	3,072	9,372	9,682	16,000	16,000	16,000	16,000
709	Overtime	26,818	17,363	34,196	30,000	30,000	35,700	35,700
715	Employers FICA	29,459	30,336	31,854	34,223	34,223	35,766	35,766
719	Health Insurance	99,833	110,988	100,896	103,313	89,830	80,582	80,582
719.678	RX Drug Insurance	0	3,452	24,902	27,794	27,794	27,708	27,708
719.679	Health Insurance Deductible	0	0	0	0	20,368	21,768	21,768
722	Pension-General	13,286	17,234	22,626	23,725	23,725	26,790	26,790
724	Unemployment Comp.	1,717	2,434	1,547	1,387	1,387	1,625	1,625
724.001	Workers Compensation	6,242	6,561	6,870	7,527	7,527	7,797	7,797
725	Other Fringe Benefits	1,249	1,126	-231	8,121	8,121	8,047	8,047
		536,641	565,803	610,303	651,818	658,703	675,114	675,114
Material and Supplies:								
740	Operating Supplies	9,371	7,799	13,763	12,000	12,000	12,400	12,400
751	Gasoline	17,350	21,669	19,751	25,000	25,000	26,000	26,000
758	Laundry	2,460	2,441	2,399	3,400	3,400	3,400	3,400
759	Small Tools	3,789	2,816	4,358	7,500	7,500	7,725	7,725
781	Valve-Hydrant Supplies	85,274	75,539	120,523	131,000	131,000	131,000	131,000
		118,244	110,264	160,794	178,900	178,900	180,525	180,525
Contractual and Other:								
719.001	Health Insurance-Retirees	7,698	15,699	30,225	21,169	16,959	18,655	18,655
722.003	Pension - General-Other	4,628	4,859	5,102	5,357	5,357	0	0
818	Contractual Services	19,258	17,606	39,023	50,000	50,000	50,000	50,000
853	Telephone	2,355	1,893	2,075	4,700	3,000	3,100	3,100
873	Travel	4	4	0	25	25	50	50
921	Utilities-Gas	3,010	3,976	3,841	4,200	4,200	4,500	4,500
922	Utilities-Electricity	3,274	3,223	3,216	4,200	4,200	4,500	4,500
923	Utilities-Water	178	181	184	225	225	250	250
931	Building Maintenance	1,234	540	609	1,500	1,500	1,500	1,500
933	Equipment Maintenance	6,284	5,708	12,316	14,500	14,500	14,900	14,900
936	Pavement Repairs	97,085	77,020	55,752	170,000	170,000	170,000	170,000
936.001	Main Breaks	133	34	299	350	350	350	350
939	Vehicle Maintenance	51,817	40,709	43,298	59,000	59,000	59,500	59,500
943	Equipment Rental - MP	0	0	0	0	0	0	0
960	Education & Training	923	770	1,104	2,630	2,630	2,580	2,580
966.	PW Overhead	2,064	0	0	0	0	0	0
		199,945	172,222	197,044	337,856	331,946	329,885	329,885
Transmission & Distribution		854,830	848,289	968,141	1,168,574	1,169,549	1,185,524	1,185,524

City of Jackson
Fiscal Year 2008/09 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		59,153
304	Meter Reader	2		79,344
305	Water Meter Service Worker	2		83,812
305	Cross Connection Inspector	1		41,906
Activity Total		6		264,215
Less: Allocation of 10% Meter Services Supervisor to 591-558; 40% to 591-556				<u>-29,576</u>
				<u>234,639</u>

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 564 Meter Maintenance

Account Description		2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
		Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Personal Services:								
702	Termination Pay	0	0	9,097	0	0	0	0
706	Salaries and Wages	243,100	263,072	235,815	247,709	247,709	234,639	234,639
707	Wages-Temporary	216	580	88	0	300	0	0
709	Overtime	8,351	6,774	7,711	7,700	10,000	12,800	12,800
715	Employers FICA	19,320	20,360	19,346	19,539	19,539	18,931	18,931
719	Health Insurance	57,379	69,282	55,706	53,781	53,781	46,063	46,063
719.678	RX Drug Insurance	0	1,945	12,080	12,679	12,679	11,528	11,528
719.679	Health Insurance Deductible	0	0	0	0	0	1,546	1,546
722	Pension-General	8,760	12,065	13,491	14,048	14,048	14,844	14,844
724	Unemployment Comp.	1,173	1,621	827	840	840	941	941
724.001	Workers Compensation	4,058	4,393	4,149	4,214	4,214	4,081	4,081
725	Other Fringe Benefits	-3	-34	-107	4,884	4,884	4,640	4,640
		342,354	380,058	358,203	365,394	367,994	350,013	350,013
Material and Supplies:								
726	Office Supplies	0	467	1,107	1,310	1,360	1,400	1,400
740	Operating Supplies	4,167	4,252	1,403	6,100	4,500	4,650	4,650
744	Uniform Allowance	556	279	758	1,390	1,350	1,390	1,390
751	Gasoline	8,336	10,763	10,084	12,500	12,500	13,000	13,000
758	Laundry	1,372	1,486	1,419	2,050	2,050	2,100	2,100
759	Small Tools	779	1,067	505	1,625	1,625	1,675	1,675
782	Materials	45,495	73,897	33,092	83,475	71,185	75,100	75,100
		60,705	92,211	48,368	108,450	94,570	99,315	99,315
Contractual and Other:								
719.001	Health Insurance-Retirees	0	0	9,971	13,095	15,039	17,295	17,295
722.003	Pension - General-Other	5,337	5,604	5,884	6,180	6,178	0	0
818	Contractual Services	4,116	6,318	4,715	6,400	14,800	10,500	10,500
853	Telephone	2,662	2,013	2,114	4,840	3,500	3,500	3,500
873	Travel	4	0	4	100	100	100	100
921	Utilities-Gas	1,672	2,209	2,134	2,800	2,800	2,884	2,884
922	Utilities-Electricity	1,819	1,791	1,798	2,625	2,625	2,704	2,704
923	Utilities-Water	99	101	103	125	125	130	130
931	Building Maintenance	1,368	674	668	1,700	1,700	1,750	1,750
933	Equipment Maintenance	2,339	729	1,228	3,090	3,090	3,185	3,185
939	Vehicle Maintenance	9,372	15,389	9,822	12,000	12,000	13,000	13,000
958	Memberships and Dues	0	0	0	0	0	0	0
960	Education & Training	488	487	285	2,655	2,435	3,750	3,750
966.	PW Overhead	0	0	0	0	0	0	0
		29,276	35,315	38,726	55,610	64,392	58,798	58,798
Meter Maintenance		432,335	507,584	445,297	529,454	526,956	508,126	508,126

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 591 Water Fund

Dept 565 Water Treatment Plant & Pumping

Account Description		2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
		Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Personal Services:								
702	Termination Pay	0	0	0	0	0	0	0
706	Salaries and Wages	453,743	476,807	489,484	499,492	499,492	514,169	514,169
707	Wages-Temporary	1,188	4,284	3,955	5,000	6,500	6,500	6,500
709	Overtime	59,533	56,375	63,496	64,300	64,300	70,100	70,100
715	Employers FICA	39,259	40,575	42,386	43,513	43,627	45,195	45,195
719	Health Insurance	73,317	77,840	72,948	80,784	67,000	58,134	58,134
719.678	RX Drug Insurance	0	2,403	18,421	21,065	17,815	20,290	20,290
719.679	Health Insurance Deductible	0	0	0	0	12,834	15,246	15,246
722	Pension-General	17,833	23,863	30,468	31,009	31,009	34,911	34,911
724	Unemployment Comp.	1,731	2,477	1,544	1,460	1,460	1,881	1,881
724.001	Workers Compensation	8,180	8,696	9,037	9,689	9,689	10,019	10,019
725	Other Fringe Benefits	3,157	2,764	2,570	9,024	9,024	9,067	9,067
		657,941	696,084	734,309	765,336	762,750	785,512	785,512
Material and Supplies:								
740	Operating Supplies	1,356	1,654	1,533	2,200	2,200	2,400	2,400
743.001	Chemicals-Fluoride	6,418	11,607	11,015	20,355	24,000	25,440	25,440
743.002	Chemicals-Lime	259,120	349,571	353,908	514,800	440,000	490,000	490,000
743.003	Chemicals-Soda Ash	53,685	53,518	62,805	110,565	90,000	100,000	100,000
743.004	Chemicals-Caustic Soda	20,550	28,805	18,613	27,416	24,100	31,800	31,800
743.007	Chemicals-Phosphate	10,080	0	14,160	36,427	35,400	18,600	18,600
743.009	Chemicals-Chlorine	19,250	23,591	17,480	31,842	26,660	34,200	34,200
743.010	Ferric Chloride	14,426	12,866	18,394	29,671	25,500	29,671	29,671
748	Laboratory Supplies	20,561	18,629	16,757	21,000	22,500	26,500	26,500
749	Diesel Fuel	1,519	2,979	3,148	4,000	3,000	4,000	4,000
751	Gasoline	3,764	5,287	4,871	5,500	5,000	5,500	5,500
758	Laundry	3,071	2,985	2,982	3,400	3,200	3,400	3,400
759	Small Tools	1,235	1,060	1,546	1,400	1,400	1,400	1,400
760	Medical Supplies	77	0	0	100	100	100	100
776	Custodial Supplies	1,048	1,990	693	2,200	2,000	2,200	2,200
778	Equipment Maint. Supplies	31,751	31,012	33,135	27,350	30,950	30,400	30,400
		447,911	545,554	561,040	838,226	736,010	805,611	805,611
Contractual and Other:								
719.001	Health Insurance-Retirees	8,289	7,785	28,999	11,055	6,645	7,310	7,310
722.003	Pension - General-Other	10,224	10,735	11,272	11,836	11,836	0	0
818	Contractual Services	338,775	438,515	69,899	82,629	102,692	806,147	806,147
818.001	Cont.Service-Well Field	7,036	2,696	1,546	5,000	6,705	6,700	6,700
818.003	Cont.Service-Pumping Station	146	931	0	6,000	4,740	6,000	6,000
853	Telephone	2,756	2,036	2,378	3,350	3,350	3,350	3,350
873	Travel	164	189	12	1,300	1,300	1,300	1,300
921	Utilities-Gas	28,797	42,266	38,777	58,650	51,000	58,650	58,650
922	Utilities-Electricity	253,116	258,596	314,713	394,500	370,000	410,000	410,000
923	Utilities-Water	3,588	3,651	3,663	4,000	4,000	4,000	4,000

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 565 Water Treatment Plant & Pumping (Continued)

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Contractual and Other: (Cont'd.)							
931 Building Maintenance	3,125	3,572	2,694	3,300	3,300	3,300	3,300
939 Vehicle Maintenance	6,599	6,143	9,187	6,000	6,000	6,000	6,000
941 Rentals	4,300	4,300	4,300	4,300	4,300	4,300	4,300
943 Equipment Rental-Motor Pool	0	0	12	0	0	0	0
958 Memberships and Dues	0	20	0	300	300	300	300
960 Education & Training	997	1,656	1,990	5,670	4,510	5,320	5,320
966. Public Works Overhead	0	0	26	0	0	0	0
	<u>667,912</u>	<u>783,091</u>	<u>489,468</u>	<u>597,890</u>	<u>580,678</u>	<u>1,322,677</u>	<u>1,322,677</u>
Water Treatment Plant & Pumping	<u>1,773,764</u>	<u>2,024,729</u>	<u>1,784,817</u>	<u>2,201,452</u>	<u>2,079,438</u>	<u>2,913,800</u>	<u>2,913,800</u>

City of Jackson
Fiscal Year 2008/09 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		59,153
013	WTP Supervisor	1		71,410
302	Utility Worker I	1		39,672
307	WTP Mechanic/Relief Operator II	2		93,584
308	WTP Operator II	4		198,360
308	Mechanic III	1		49,590
PT	Part Time		1	6,500
	Retiree Health Insurance Stipends			2,400
Activity Total		<u>10</u>	<u>1</u>	<u>520,669</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 2008/09 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 599 Parking Deck 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	258,405	271,262	281,155	272,000	281,388	281,155	281,155
Expenses	386,660	393,303	431,951	462,720	441,298	433,237	433,237
Excess of Revenues Over (Under) Expenses	(128,255)	(122,041)	(150,796)	(190,720)	(159,910)	(152,082)	(152,082)
Add: Depreciation	262,943	262,943	262,943	262,943	262,943	262,943	262,943
Increase (Decrease) in Working capital	134,688	140,902	112,147	72,223	103,033	110,861	110,861
Working Capital - Beginning of Year	246,631	381,319	522,221	634,368	634,368	737,401	737,401
Working Capital - End of Year	381,319	522,221	634,368	706,591	737,401	848,262	848,262

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 599 Parking Deck 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
653 Parking Permits	0	0	0	0	0	0	0
653.007 Parking Permits (Brown)	250,050	250,000	250,000	250,000	250,000	250,000	250,000
694.661 Expense Refund-Motor Pool	0	0	0	0	233	0	0
698 Miscellaneous	-45	0	0	0	0	0	0
664 Interest	8,400	21,262	31,155	22,000	31,155	31,155	31,155
Total Revenues	258,405	271,262	281,155	272,000	281,388	281,155	281,155

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 599 Parking Deck Fund
Dept 599 Parking Deck

Account Description		2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
		Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Personal Services:								
706	Salaries and Wages	11,242	8,658	8,332	17,000	17,000	17,700	17,700
707	Temporary Wages	1,673	516	722	1,000	1,000	1,000	1,000
709	Overtime	6,060	5,201	7,697	6,500	6,500	6,500	6,500
715	Employers FICA	1,467	1,084	1,208	1,874	1,874	1,928	1,928
719	Health Insurance	3,762	2,945	2,585	2,694	5,639	2,359	2,359
719.678	RX Drug Insurance	0	152	627	627	1,480	651	651
719.679	Health Insurance Deductible	0	0	0	0	650	275	275
722	Pension-General	608	620	840	1,293	1,410	1,452	1,452
724	Unemployment Comp.	143	58	63	55	72	75	75
724.001	Workers Compensation	425	319	337	203	215	223	223
725	Other Fringe Benefits	277	136	101	269	279	291	291
		25,657	19,689	22,512	31,515	36,119	32,454	32,454
Material and Supplies:								
740	Operating Supplies	452	775	4,455	10,000	10,000	5,000	5,000
756	Miscellaneous Supplies	0	111	642	3,000	2,000	2,000	2,000
782	Materials	12,030	5,462	11,408	7,000	5,000	5,000	5,000
		12,482	6,348	16,505	20,000	17,000	12,000	12,000
Contractual And Other:								
808	Audit Fees	336	331	299	306	295	302	302
818	Contractual Services	720	24,882	8,834	15,178	10,000	10,000	10,000
818.690	Cont. Serv. - Forestry	0	1,341	120	300	300	300	300
853	Telephone	1,546	2,114	1,687	1,600	2,000	2,000	2,000
914	Insurance	8,024	8,650	9,108	9,708	8,612	8,700	8,700
920	Utilities	42,033	38,377	42,538	51,500	44,000	46,000	46,000
930	Repairs & Maintenance	5,428	7,106	15,154	10,000	10,000	10,000	10,000
931.	Building Maintenance	0	0	0	0	250	0	0
943	Equip. Rental - Motor Pool	10,949	7,053	8,792	5,500	6,000	5,500	5,500
956.001	Contingency	0	0	0	10,000	0	0	0
965.101	Admin.-General Fund	4,952	5,509	5,679	6,000	5,679	6,000	6,000
966	PW Overhead	7,772	5,996	10,344	5,400	5,400	5,400	5,400
967	ENG Overhead	3,818	2,964	2,436	7,770	7,700	6,638	6,638
999.586	Contrib.- Parking Assmt Fd.	0	0	25,000	25,000	25,000	25,000	25,000
		85,578	104,323	129,991	148,262	125,236	125,840	125,840
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		386,660	393,303	431,951	462,720	441,298	433,237	433,237

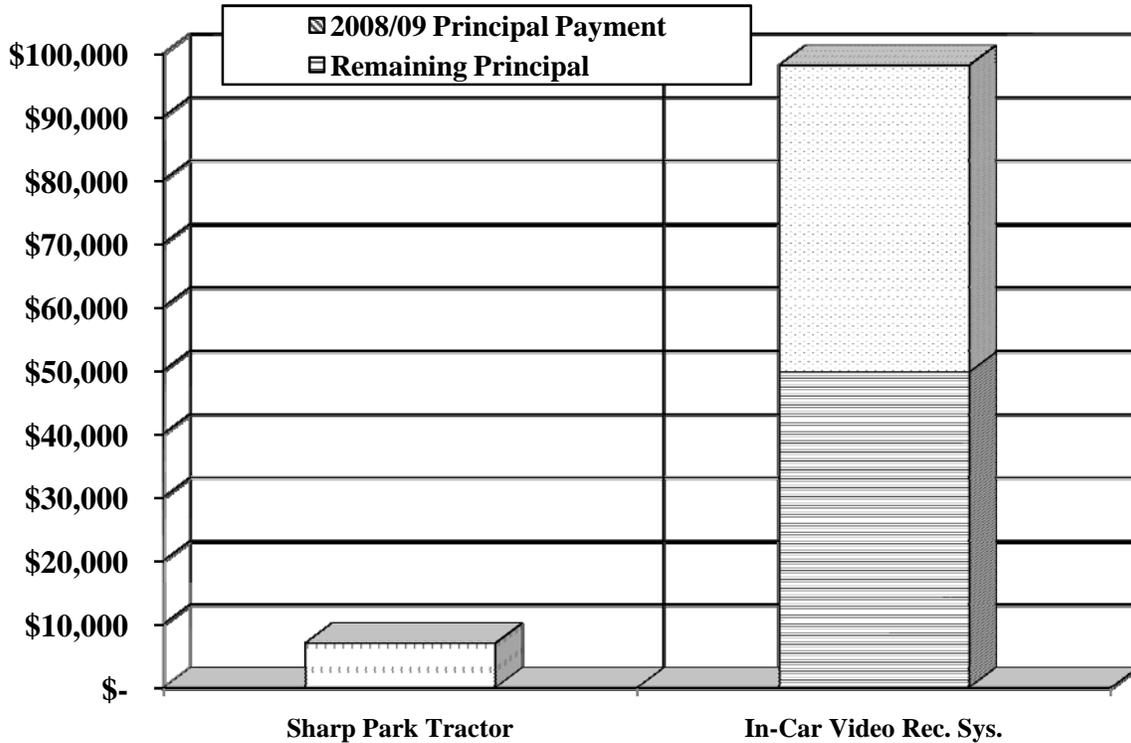
Internal Service Funds

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 2008/09 Adopted Budget
Internal Service Funds
Debt Summary

Fund#	Issue Name	Date Issued	Loan Amount	Principal Outstanding 6/30/2008	FY 2008/09	
					Principal	Interest
663	1) Workers Compensation Fund Loan	5/3/2006	20,396	7,001	7,001	210
663	2) Workers Compensation Fund Loan	9/1/2006	145,031	98,109	48,329	2,944
Internal Service Fund Totals				\$ 165,427	\$ 105,110	\$ 55,330 \$ 3,154

- 1) Loan for Kubota Tractor - Sharp Park
- 2) Loan for Digital In-Car Video Recording System - 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 2008/09 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 641 Public Works Administration Fund

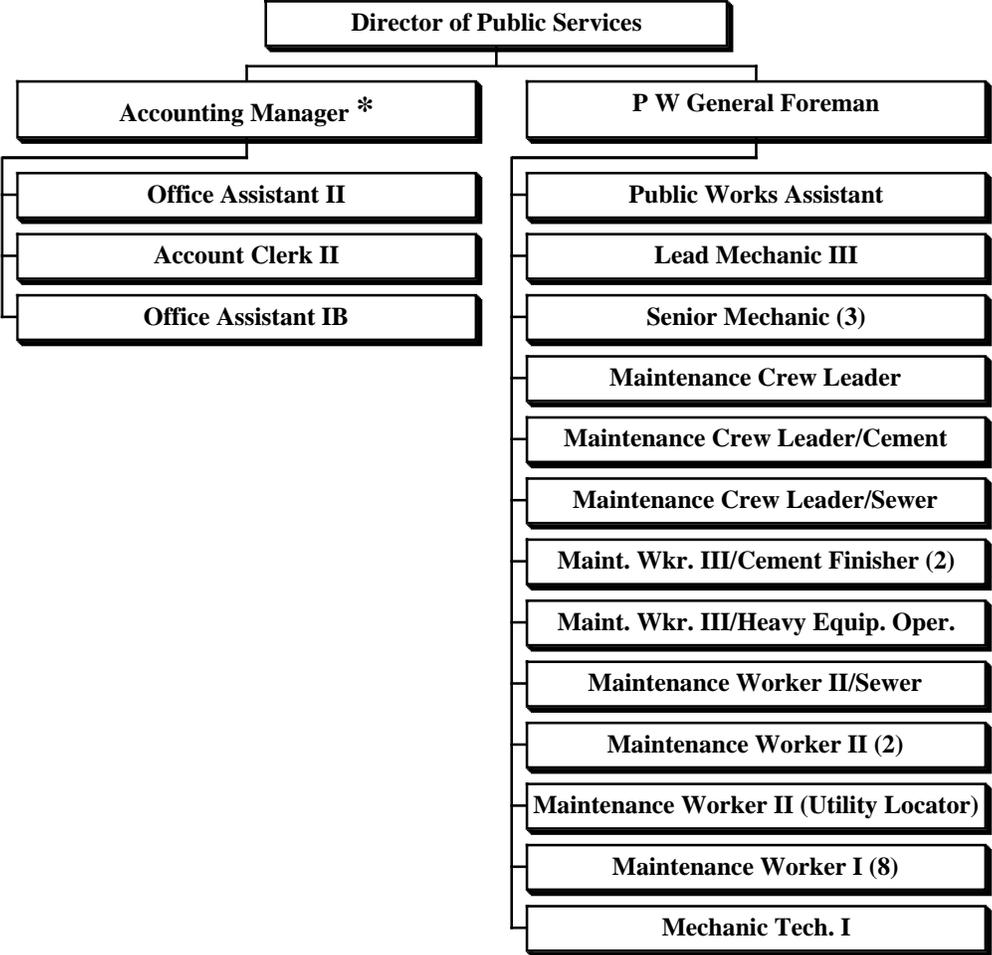
	2004/05 Actual	2005/06 Actual	2006/07 Actual	2007/08 Budget	2007/08 Projected	2008/09 Manager Proposed	2008/09 Council Adopted
Revenues	619,483	503,413	606,657	672,608	676,142	668,000	668,000
Expenditures	656,208	563,300	551,949	672,608	734,960	667,550	667,550
Revenues Over (Under) Expenses				0	(58,818)	450	450
Estimated Working Capital - Beginning of Year				199,646	199,646	140,828	140,828
Estimated Working Capital - End of Year				199,646	140,828	141,278	141,278

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 641 Public Works Administration 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
626.000 Charges for Services	602,864	487,967	594,457	672,608	668,142	660,000	660,000
664 Interest	8,721	15,380	12,200	0	8,000	8,000	8,000
685 Insurance Refund	7,898	0	0	0	0	0	0
698 Miscellaneous	0	66	0	0	0	0	0
Total Revenues	619,483	503,413	606,657	672,608	676,142	668,000	668,000

**City of Jackson
Department of Public Works
Activity Personnel Chart**



* Allocated 50% to Water Billing & Collection # 591-558
and 20% to Engineering Administration # 642-449

City of Jackson
Fiscal Year 2008/09 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		54,357
011	Public Works General Foreman	1		62,853
012	Accounting Manager	1		66,943
019	Director of Public Services	1		97,489
304	Office Assistant IB	1		39,641
304	Maintenance Worker I	8		291,853
304	Mechanic Tech. I	1		37,309
305	Maint. Worker II (Utility Locator)	1		37,782
305	Maintenance Worker II	2		81,085
305	Maintenance Worker II/Sewer	1		41,223
305	Account Clerk II	1		41,875
305	Office Assistant II	1		41,875
306	Maint. Worker III/Heavy Equip. Oper.	1		44,132
306	Maint. Worker III//Cement Finisher	2		88,264
307	Maintenance Crew Leader/Cement	1		44,945
307	Maintenance Crew Leader	1		46,744
307	Maintenance Crew Leader/Sewer	1		46,744
309	Senior Mechanic	3		158,326
310	Lead Mechanic III	1		56,904
Department Total		30		1,380,344

*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.
The Accounting Manager is allocated (20%) to Engineering and 50% to the Water Fund (591-558) based on estimated time spent. In addition, the Director of Public Services is allocated 75% to the Water Department (591-556) and the Maintenance Worker II (Utility Locator) is allocated 50% to the Water Department (591-560).*

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 641 Public Works Administration Fund
Dept 440 Public Works Administration

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Personal Services:							
702 Termination Pay	33,310	0	4,536	0	15,504	0	0
706 Salaries And Wages	349,464	305,198	197,341	293,995	288,495	289,327	289,327
706 Retirees Health Stipend	0	0	0	0	18,756	18,756	18,756
707 Temporary Wages	15,282	1,688	357	4,000	16,000	5,000	5,000
709 Overtime	2,764	2,764	1,702	3,676	3,500	4,289	4,289
715 Employers FICA	31,074	22,939	21,049	23,078	24,748	24,279	24,279
719 Health Insurance	84,707	95,273	60,739	72,911	58,276	58,444	58,444
719.678 RX Drug Insurance	0	2,130	15,776	16,117	17,108	17,157	17,157
719.679 Health Insurance Deductible	0	0	0	0	12,953	12,991	12,991
722 Pension-General	12,665	13,851	14,974	16,372	16,912	17,617	17,617
724 Unemployment Comp.	1,652	1,628	992	1,058	1,391	1,284	1,284
724.001 Workers Compensation	5,151	3,656	3,475	7,139	7,657	7,068	7,068
725 Other Fringe Benefits	-11,903	-2,865	1,360	6,950	5,000	6,307	6,307
	524,166	446,262	322,301	445,296	486,300	462,519	462,519
Material And Supplies:							
726 Office Supplies	7,411	8,599	5,117	9,577	7,500	7,500	7,500
737. Publications	305	99	263	554	554	554	554
755 Safety Supplies	8,517	6,657	6,454	13,081	8,000	8,000	8,000
756 Miscellaneous Supplies	-81	74	-1,262	0	1,000	0	0
758 Laundry	5,767	4,259	4,181	4,500	4,500	4,600	4,600
782 Materials	8,078	4,599	7,248	10,061	8,000	8,000	8,000
	29,997	24,287	22,001	37,773	29,554	28,654	28,654
Contractual And Other:							
719.001 Health Insurance-Retirees	0	0	127,237	86,767	116,220	127,842	127,842
722.003 Pension - General-Other	39,076	41,029	43,081	45,235	45,235	0	0
808 Audit Fees	637	553	434	447	407	419	419
818 Contractual Services	19,431	8,874	5,892	17,877	28,877	18,377	18,377
823 Medical Supplies	0	0	0	500	500	525	525
853 Telephone	12,228	12,510	7,374	14,141	6,000	6,000	6,000
873 Travel	0	96	-84	100	100	120	120
914 Insurance	6,011	5,691	5,059	5,211	5,617	5,617	5,617
914.001 Insurance-Deductible	0	0	1,622	0	0	0	0
920 Utilities	10,802	5,874	4,793	5,942	5,100	5,300	5,300
924 Utilities-Heating	9,701	4,198	3,086	5,336	4,200	4,400	4,400
933 Equipment Maintenance	436	436	0	1,477	1,000	1,477	1,477
934 Office Equipment Maintenance	2,420	1,985	2,041	3,040	3,000	3,040	3,040
943 Equipment Rental - MP	0	0	40	0	0	0	0
946 Office Equipment Rental	649	594	385	1,545	1,200	1,545	1,545
958 Memberships & Dues	312	300	60	871	600	665	665
960 Education & Training	316	494	769	1,050	1,050	1,050	1,050
967 Eng. Overhead	26	0	-640	0	0	0	0
	102,045	82,634	201,149	189,539	219,106	176,377	176,377
Capital Outlay:							
983 Office Equipment	0	10,117	6,498	0	0	0	0
	0	10,117	6,498	0	0	0	0
Total Expenditures	656,208	563,300	551,949	672,608	734,960	667,550	667,550

(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 2008/09 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 642 Engineering Administration 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	347,139	344,923	382,428	386,266	364,243	340,000	340,000
Expenditures	368,090	353,644	353,650	380,697	392,594	338,770	338,770
Revenues Over (Under) Expenses				5,569	(28,351)	1,230	1,230
Estimated Working Capital - Beginning of Year				102,505	102,505	74,154	74,154
Estimated Working Capital - End of Year				108,074	74,154	75,384	75,384

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 642 Engineering Administration Fund

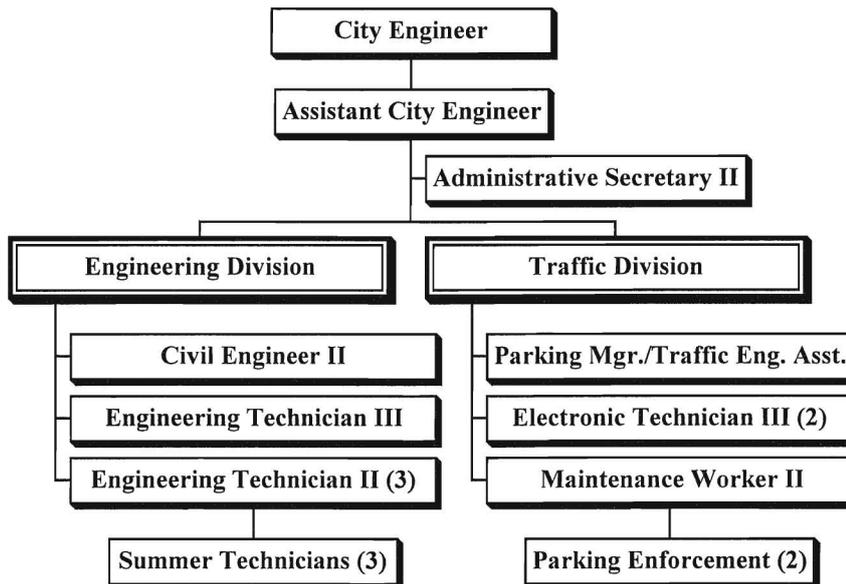
Account Description	2004/05 Actual	2005/06 Actual	2006/07 Actual	2007/08 Budget	2007/08 Projected	2008/09 Manager Proposed	2008/09 Council Adopted
626.000 Charges for Services	343,997	339,975	376,993	386,266	361,076	340,000	340,000
664 Interest	2,882	4,697	5,319	0	3,054	0	0
694.661 Expense Refund-Motor Pool	0	0	0	0	55	0	0
698 Miscellaneous	260	251	116	0	58	0	0
Total Revenues	347,139	344,923	382,428	386,266	364,243	340,000	340,000

City of Jackson
Fiscal Year 2008/09 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		40,652
010	Parking Mgr./Traffic Engineer Asst.	1		59,156
011	Civil Engineer II	1		61,102
015	Assistant City Engineer	1		79,786
019	City Engineer	1		97,490
305	Maintenance Worker II (Traffic)	1		41,906
306	Engineering Technician II	3		132,546
307	Engineering Technician III	1		46,771
308	Electronic Technician III	2		99,180
PT	Summer Technicians		3	20,736
PT	Parking Enforcement		2	25,025
Department Total		12	5	704,350

*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.
The Accounting Manager (641-440) is allocated (20%) to Engineering.*

Activity Personnel Chart



City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 642 Engineering Administration Fund
Dept 449 Engineering Office

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Personal Services:							
702 Termination Pay	9,325	0	0	0	9,916	0	0
706 Salaries And Wages	198,827	187,991	145,949	167,082	187,762	186,299	186,299
707 Temporary Wages	201	16,601	16,094	19,596	25,883	0	0
709 Overtime	4,063	1,059	801	1,602	1,000	1,493	1,493
715 Employers FICA	16,028	15,351	15,188	14,403	16,420	15,865	15,865
719 Health Insurance	33,672	28,983	25,007	26,381	21,047	22,070	22,070
719.678 RX Drug Insurance	0	541	4,616	6,326	4,193	6,090	6,090
719.679 Health Insurance Deductible	0	0	0	0	1,798	2,574	2,574
722 Pension-General	7,030	8,392	10,086	9,278	10,085	10,027	10,027
724 Unemployment Comp.	1,039	1,273	810	544	813	698	698
724.001 Workers Compensation	1,913	1,997	1,789	2,231	2,436	2,091	2,091
725 Other Fringe Benefits	-5,562	-2,487	978	2,639	2,745	2,720	2,720
	266,536	259,701	221,318	250,082	284,098	249,927	249,927
Material And Supplies:							
726 Office Supplies	6,397	6,259	8,570	12,727	12,727	8,441	8,441
737 Publications	1,375	2,855	703	0	0	0	0
753 Survey Supplies	0	674	4,447	5,200	5,200	5,475	5,475
755. Safety Supplies	2,199	1,475	144	0	0	0	0
757 Photography Supplies	620	0	0	0	0	0	0
759 Small Tools	185	902	0	0	0	0	0
782. Materials	4,814	5,188	318	0	0	0	0
	15,590	17,353	14,182	17,927	17,927	13,916	13,916
Contractual And Other:							
719.001 Health Insurance-Retirees	0	0	38,598	20,640	11,379	12,517	12,517
722.003 Pension - General-Other	9,452	9,925	10,421	10,942	10,942	0	0
808 Audit Fees	289	313	269	276	261	268	268
818 Contractual Services	5,276	-432	1,436	2,500	1,500	1,500	1,500
853 Telephone	9,408	9,777	7,185	9,378	5,200	5,200	5,200
873 Travel	654	20	10	500	500	500	500
914 Insurance	2,207	2,658	2,241	2,465	2,273	2,300	2,300
920 Utilities	10,802	4,718	3,351	4,456	4,070	4,456	4,456
924 Utilities-Heating	9,701	3,161	2,314	4,017	3,591	4,000	4,000
933 Equipment Maintenance	13,181	10,904	8,110	11,300	8,200	10,000	10,000
934 Office Equipment Maintenance	2,273	2,515	2,330	2,714	2,714	3,686	3,686
943 Equipment Rental - MP	0	777	9	0	65	0	0
946 Office Equipment Rental	649	231	432	500	500	500	500
958 Memberships & Dues	2,271	2,185	2,290	2,200	2,200	2,200	2,200
960 Education & Training	1,135	2,240	1,373	1,600	1,600	1,600	1,600
965.101 Admin.-General Fund	0	0	22,082	26,000	22,082	23,000	23,000
	67,298	48,992	102,451	99,488	77,077	71,727	71,727
Capital Outlay:							
977 Equipment	0	0	0	0	0	0	0
981 Office Furniture	11,935	2,912	0	0	0	0	0
983 Office Equipment	0	18,309	7,164	7,000	2,492	0	0
984 Software	6,731	6,377	8,535	6,200	11,000	3,200	3,200
	18,666	27,598	15,699	13,200	13,492	3,200	3,200
Total Expenditures	368,090	353,644	353,650	380,697	392,594	338,770	338,770

(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 2008/09 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 643 Local Site Remediation Revolving 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	0	0	0	0	159,377	205,500	205,500
Expenditures	0	0	0	0	50,000	300,000	300,000
Revenues Over (Under) Expenses				0	109,377	(94,500)	(94,500)
Estimated Working Capital - Beginning of Year				0	0	109,377	109,377
Estimated Working Capital - End of Year				0	109,377	14,877	14,877

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 643 Local Site Remediation Revolving 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
664 Interest	0	0	0	0	0	0	0
699.494 Contribution-BRA Fund	0	0	0	0	159,377	205,500	205,500
Total Revenues	0	0	0	0	159,377	205,500	205,500

Expenditure Detail

Fund 643 Local Site Remediation Revolving Fund
Dept 745 Brownfield Redevelopment Projects

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
Contractual And Other :							
818.000 Contractual Services	0	0	0	0	50,000	300,000	300,000
956.000 Administration	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	50,000	300,000	300,000

(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 2008/09 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 661 Motor Pool & Garage 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	1,131,418	1,264,694	1,321,310	1,187,112	1,302,432	1,345,972	1,345,972
Expenditures	959,443	1,028,933	1,181,488	1,753,145	1,977,532	1,719,056	1,719,056
Revenues Over (Under) Expenses				(566,033)	(675,100)	(373,084)	(373,084)
Add: Depreciation				140,828	253,921	253,921	253,921
Estimated Change in Working Capital				(425,205)	(421,179)	(119,163)	(119,163)
Estimated Working Capital - Beginning of Year				1,049,093	1,049,093	627,914	627,914
Estimated Working Capital - End of Year				623,888	627,914	508,751	508,751

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 661 Motor Pool And Garage Fund

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
626.301 Charges for Services - Police	0	19,494	76,516	65,000	65,000	65,000	65,000
626.337 Charges for Services - Fire	89,224	99,497	91,141	80,000	70,000	80,000	80,000
626.591 Charges for Services - Water	0	0	39,309	50,000	40,000	50,000	50,000
626.642 Charges for Services - Eng.	0	0	4,158	7,500	7,000	7,000	7,000
649 Police Auction	0	13,774	3,126	0	0	0	0
664 Interest	20,658	47,154	47,911	40,000	40,000	40,000	40,000
669 Equipment Rental	962,799	909,607	1,016,760	943,612	1,051,565	1,059,105	1,059,105
669.001 Equipmt. Leases-Other Depts.	0	0	0	0	13,867	29,867	29,867
673 Sale Of Fixed Assets	0	0	0	0	0	0	0
685 Insurance Refund	2,750	110,959	2,200	0	0	0	0
685.677 Insurance Refund-W/C	0	0	0	0	0	0	0
698 Miscellaneous	55,987	64,209	40,189	1,000	15,000	15,000	15,000
Total Revenues	1,131,418	1,264,694	1,321,310	1,187,112	1,302,432	1,345,972	1,345,972

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Expenditure Detail

Fund 661 Motor Pool And Garage Fund
Dept 454 Motor Pool

Account Description		2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
		Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Personal Services:								
702	Termination Pay	0	792	0	0	24,897	0	0
706	Salaries And Wages	187,363	224,960	267,774	276,225	276,225	282,731	282,731
707	Temporary Wages	5,401	1,757	9,967	18,304	24,000	0	0
709	Overtime	4,161	1,020	1,761	13,230	13,230	13,052	13,052
715	Employers FICA	14,621	16,700	20,862	23,544	23,979	21,629	21,629
719	Health Insurance	44,229	46,151	52,057	68,504	48,717	57,112	57,112
719.678	RX Drug Insurance	0	1,820	12,347	15,143	16,380	16,766	16,766
719.679	Health Insurance Ded.	0	0	0	0	12,403	12,695	12,695
722	Pension-General	6,701	9,981	14,800	15,920	15,920	17,747	17,747
724	Unemployment Comp.	802	1,436	943	1,079	1,348	1,475	1,475
724.001	Workers Compensation	4,192	4,517	5,568	7,283	7,418	8,117	8,117
725	Other Fringe Benefits	5,960	3,202	983	5,504	6,022	6,164	6,164
		273,430	312,336	387,062	444,736	470,539	437,488	437,488
Material And Supplies:								
726	Office Supplies	0	3,084	2,814	1,500	1,500	1,500	1,500
751	Gasoline	73,802	81,132	94,474	90,740	100,000	115,445	115,445
755.	Safety Supplies	0	5,096	611	650	650	650	650
756	Miscellaneous Supplies	27,612	25,432	18,428	30,920	30,920	30,284	30,284
758	Laundry	0	797	1,220	1,219	1,250	1,300	1,300
759	Small Tools	9,099	10,073	8,998	30,860	30,860	10,000	10,000
782	Materials	183,581	206,125	233,263	214,140	214,140	216,153	216,153
		294,094	331,739	359,808	370,029	379,320	375,332	375,332
Contractual And Other:								
719.001	Health Insurance-Retirees	0	0	24,490	21,046	24,734	27,207	27,207
808	Audit Fees	995	826	786	806	855	881	881
818	Contractual Services	44,704	71,444	53,010	87,980	87,980	76,860	76,860
818.642	Cont. Eng.	0	121	1,071	0	500	1,030	1,030
853.000	Telephone	0	526	284	550	550	550	550
873	Travel	0	10	120	0	0	0	0
914	Insurance	38,067	34,281	32,118	33,082	28,699	28,699	28,699
920.000	Utilities	1,334	22,513	23,918	19,311	28,000	31,000	31,000
933	Equipment Maintenance	1,710	2,346	4,450	17,341	5,000	5,150	5,150
943	Equipment Rental - MP	0	13	0	5,000	0	0	0
946	Office Equipment Rental	0	253	298	336	336	346	346
960	Education & Training	95	450	300	5,000	5,000	5,150	5,150
964	Refunds	0	0	0	0	125,000	0	0
965.101	Admin.-General Fund	25,826	25,386	24,342	26,000	24,342	24,342	24,342
966	PW Overhead	133,568	80,272	0	0	0	0	0
967	Eng. Overhead	1,399	876	0	0	0	0	0
		247,698	239,317	165,187	216,452	330,996	201,215	201,215
Capital Outlay:								
971	Depreciation	143,285	140,828	253,921	140,828	253,921	253,921	253,921
976	Building Addition	0	0	0	110,000	110,000	0	0
982	Machinery & Equipment	936	1,200	15,010	469,000	430,656	449,000	449,000
984	Software	0	3,513	500	2,100	2,100	2,100	2,100
		144,221	145,541	269,431	721,928	796,677	705,021	705,021
Total Expenditures		959,443	1,028,933	1,181,488	1,753,145	1,977,532	1,719,056	1,719,056

(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 2008/09 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 663 Equipment Revolving 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	0	5,714	12,959	70,912	70,912	58,484	58,484
Expenditures	0	5,714	12,959	70,912	70,912	58,484	58,484
Excess of Revenues Over (Under)							
Expenditures				0	0	0	0
Add: Proceeds of Loan				0	0	0	0
Depreciation				65,412	65,412	55,330	55,330
Less: Acquisition of fixed assets				0	0	0	0
Payment of loan principal				(65,412)	(65,412)	(55,330)	(55,330)
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 2008/09 Adopted Budget
Revenue Detail

Fund 663 Equipment Revolving 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
626 Charges For Goods/Service	0	5,714	12,959	70,912	70,912	58,484	58,484
Total Revenues	0	5,714	12,959	70,912	70,912	58,484	58,484

Expenditure Detail

Fund 663 Equipment Revolving Fund
Dept 326 Equipment Revolving

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
Capital Outlay:							
971 Depreciation	0	5,714	12,017	65,412	65,412	55,330	55,330
	0	5,714	12,017	65,412	65,412	55,330	55,330
Debt Service:							
995 Interest	0	0	942	5,500	5,500	3,154	3,154
	0	0	942	5,500	5,500	3,154	3,154
Total Expenditures	0	5,714	12,959	70,912	70,912	58,484	58,484

(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 2008/09 Adopted Budget Analysis of Estimated Changes in Working Capital

<i>Fund 677 Workers Compensation Fund</i>							
	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Revenues	302,879	532,140	439,872	407,575	377,575	375,600	375,600
Expenditures	304,835	587,677	383,540	432,450	434,426	299,450	299,450
Revenues Over (Under) Expenses	(1,956)	(55,537)	56,332	(24,875)	(56,851)	76,150	76,150
Working Capital - Beginning of Year	1,425,253	1,423,297	1,367,760	1,424,092	1,424,092	1,367,241	1,367,241
Working Capital - End of Year	1,423,297	1,367,760	1,424,092	1,399,217	1,367,241	1,443,391	1,443,391

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 677 Workers Compensation Fund

Account Description		2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
		Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
664	Interest	36,448	112,072	96,951	120,000	90,000	80,000	80,000
685	Insurance Refund	31,014	174,969	92,689	25,000	25,000	25,000	25,000
698.000	Miscellaneous	1,302	0	0	0	0	0	0
699.101	Cont.-General Fund	157,016	166,184	165,163	175,000	175,000	180,000	180,000
699.202	Cont.-Major Street Fund	9,632	8,553	9,244	9,000	9,000	9,300	9,300
699.203	Cont.-Local Street Fund	4,380	4,355	5,408	4,600	4,600	4,750	4,750
699.208	Cont.-Sharp Park Oper. Fund	6,856	7,829	7,657	8,300	8,300	8,550	8,550
699.249	Cont.-Building Inspection Fund	2,497	2,929	2,538	3,100	3,100	3,200	3,200
699.296	Cont.-Recreation Activity Fd	2,220	2,522	2,386	2,700	2,700	2,800	2,800
699.297	Cont.-Recreation Millage Fd	0	417	3,097	3,100	3,100	3,200	3,200
699.402	Cont.-Water Equip. Repl. Fd	1,065	989	821	1,050	1,050	1,100	1,100
699.404	Cont.-Sanitary Sewer Maint. Fd	2,273	2,311	2,675	2,500	2,500	2,600	2,600
699.405	Cont.-Sanitary Sewer Repl. Fd	790	818	688	1,050	1,050	1,100	1,100
699.583	Cont.-Sharp Park Golf Prac.Ctr.	757	923	776	1,050	1,050	1,100	1,100
699.585	Cont.-Auto Parking Fund	97	81	95	175	175	200	200
699.586	Cont. Parking Assessment Fd.	603	490	498	700	700	725	725
699.590	Cont.-Sewer Fund	12,435	12,980	13,952	14,000	14,000	14,500	14,500
699.591	Cont.-Water Fund	20,364	21,747	22,501	23,000	23,000	23,700	23,700
699.599	Cont.- Parking Deck Fd.	424	319	334	450	450	475	475
699.641	Cont.-Public Works Admin. Fd	6,534	5,121	4,918	5,700	5,700	5,900	5,900
699.642	Cont.-Engineering Admin. Fd	1,981	2,031	1,913	2,300	2,300	2,400	2,400
699.661	Cont.-Motor Pool & Gar. Fd	4,191	4,500	5,568	4,800	4,800	5,000	5,000
Total Revenues		302,879	532,140	439,872	407,575	377,575	375,600	375,600

Expenditure Detail

Fund 677 Workers Compensation Fund

Dept 677 Workers Compensation Insurance

Account Description		2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
		Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Materials & Supplies:								
755.000	Safety Supplies	0	5,834	150	500	150	150	150
		0	5,834	150	500	150	150	150
Contractual And Other:								
808	Audit Fees	672	263	449	450	276	300	300
917.002	Workers Comp. Claims	228,348	507,614	317,389	375,000	375,000	240,000	240,000
917.003	Workers Comp. Fee	68,208	73,327	59,261	53,000	53,000	53,000	53,000
964.000	Refunds (W/C Contributions)	0	-2,634	289	0	0	0	0
965.101	Admin.-General Fund	7,607	3,273	6,002	3,500	6,000	6,000	6,000
		304,835	581,843	383,390	431,950	434,276	299,300	299,300
Total Expenses		304,835	587,677	383,540	432,450	434,426	299,450	299,450

(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 2008/09 Adopted Budget Analysis of Estimated Changes in Working Capital

<i>Fund 678 Prescription Drug Fund</i>							
	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Revenues	0	167,467	1,116,925	1,191,580	1,192,025	1,208,300	1,208,300
Expenditures	0	154,801	921,860	1,105,120	899,667	950,700	950,700
Revenues Over (Under) Expenses	0	12,666	195,065	86,460	292,358	257,600	257,600
Working Capital - Beginning of Year	0	0	12,666	207,731	207,731	500,089	500,089
Working Capital - End of Year	0	12,666	207,731	294,191	500,089	757,689	757,689

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 678 Prescription Drug Fund

Account Description		2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
		Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
664	Interest	0	0	2,850	6,000	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	90,393	762,449	825,000	825,000	830,000	830,000
699.202	Cont.-Major Street Fund	0	1,998	19,421	17,600	20,000	21,000	21,000
699.203	Cont.-Local Street Fund	0	1,904	13,383	11,660	14,000	15,000	15,000
699.208	Cont.-Sharp Park Oper. Fund	0	468	3,285	3,465	3,400	3,500	3,500
699.249	Cont.-Building Inspection Fund	0	1,834	8,358	9,680	9,000	9,500	9,500
699.296	Cont.-Recreation Activity Fd	0	33	196	330	325	375	375
699.297	Cont.-Recreation Millage Fd	0	20	197	330	325	375	375
699.402	Cont.-Water Equip. Repl. Fd	0	273	1,989	2,035	2,100	2,200	2,200
699.404	Cont.-Sanitary Sewer Maint. Fd	0	776	6,422	8,250	6,500	6,750	6,750
699.405	Cont.-Sanitary Sewer Repl. Fd	0	187	1,783	1,210	1,800	1,900	1,900
699.585	Cont.-Auto Parking Fund	0	1	111	110	125	150	150
699.586	Cont. Parking Assessment Fd.	0	68	705	550	750	800	800
699.590	Cont.-Sewer Fund	0	5,669	63,490	66,000	65,000	67,000	67,000
699.591	Cont.-Water Fund	0	10,717	120,257	129,800	123,000	125,000	125,000
699.599	Cont.-Parking Deck Fd.	0	152	623	440	700	750	750
699.641	Cont.-Public Works Admin. Fund	0	2,890	66,642	70,400	68,000	70,000	70,000
699.642	Cont.-Engineering Admin. Fund	0	553	27,243	31,900	28,000	29,000	29,000
699.661	Cont.-Motor Pool & Gar. Fund	0	1,821	17,704	6,820	18,000	19,000	19,000
699.731	Cont.-ERS Pension Fund	0	47,710	-183	0	0	0	0
Total Revenues		0	167,467	1,116,925	1,191,580	1,192,025	1,208,300	1,208,300

Expenditure Detail

Fund 678 Prescription Drug Fund

Dept 678 Prescription Drug

Account Description		2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
		Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Contractual And Other:								
808	Audit Fees	0	0	120	120	667	700	700
917.005	Prescription Drug Claims	0	145,344	881,969	1,050,000	850,000	900,000	900,000
917.006	Script Guide (TPA) Fee	0	9,457	39,771	47,500	41,500	42,000	42,000
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	7,500	7,500	8,000	8,000
		0	154,801	921,860	1,105,120	899,667	950,700	950,700
Total Expenses		0	154,801	921,860	1,105,120	899,667	950,700	950,700

(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 Prescription Drug 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 2008/09 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 679 Health Care Insurance Deductible 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	0	0	0	0	435,850	437,350	437,350
Expenditures	0	0	0	0	190,000	194,300	194,300
Revenues Over (Under) Expenses	0	0	0	0	245,850	243,050	243,050
Working Capital - Beginning of Year	0	0	0	0	0	245,850	245,850
Working Capital - End of Year	0	0	0	0	245,850	488,900	488,900

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 679 Health Care Insurance Deductible Fund

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
664 Interest	0	0	0	0	2,500	4,000	4,000
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	0	0	285,000	285,000	285,000
699.202 Cont.-Major Street Fund	0	0	0	0	9,500	9,500	9,500
699.203 Cont.-Local Street Fund	0	0	0	0	6,750	6,750	6,750
699.208 Cont.-Sharp Park Oper. Fund	0	0	0	0	1,000	1,000	1,000
699.249 Cont.-Building Inspection Fund	0	0	0	0	2,000	2,000	2,000
699.296 Cont.-Recreation Activity Fd	0	0	0	0	100	100	100
699.297 Cont.-Recreation Millage Fd	0	0	0	0	100	100	100
699.402 Cont.-Water Equip. Repl. Fd	0	0	0	0	300	300	300
699.404 Cont.-Sanitary Sewer Maint. Fd	0	0	0	0	3,000	3,000	3,000
699.405 Cont.-Sanitary Sewer Repl. Fd	0	0	0	0	500	500	500
699.585 Cont.-Auto Parking Fund	0	0	0	0	100	100	100
699.586 Cont. Parking Assessment Fd.	0	0	0	0	500	500	500
699.590 Cont.-Sewer Fund	0	0	0	0	30,000	30,000	30,000
699.591 Cont.-Water Fund	0	0	0	0	57,000	57,000	57,000
699.599 Cont.-Parking Deck Fd.	0	0	0	0	500	500	500
699.641 Cont.-Public Works Admin. Fund	0	0	0	0	26,000	26,000	26,000
699.642 Cont.-Engineering Admin. Fund	0	0	0	0	3,000	3,000	3,000
699.661 Cont.-Motor Pool & Gar. Fund	0	0	0	0	8,000	8,000	8,000
Total Revenues	0	0	0	0	435,850	437,350	437,350

Expenditure Detail

Fund 679 Health Care Insurance Deductible Fund

Dept 679 Health Deductible Reimbursement

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Manager Proposed	Projected	Manager Proposed	Council Adopted
Contractual And Other:							
808 Audit Fees	0	0	0	0	0	300	300
917.008 Health Deductible Claims	0	0	0	0	175,000	175,000	175,000
917.009 Admin. (TPA) Fees	0	0	0	0	15,000	15,000	15,000
956.001 Contingency	0	0	0	0	0	0	0
965.101 Admin.-General Fund	0	0	0	0	0	4,000	4,000
	0	0	0	0	190,000	194,300	194,300
Total Expenses	0	0	0	0	190,000	194,300	194,300

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 2008/09 Adopted Budget Analysis of Changes in Fund Balance

Fund 702 County & School Tax Collection 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	61,451	122,735	143,753	140,000	151,000	140,000	140,000
Expenditures	61,451	122,735	143,753	140,000	151,000	140,000	140,000
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 2008/09 Adopted Budget
Revenue Detail

Fund 702 County & School Tax Collection 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
664 Interest	61,451	122,735	143,753	140,000	151,000	140,000	140,000
Total Revenues	61,451	122,735	143,753	140,000	151,000	140,000	140,000

Expenditure Detail

Fund 702 County & School Tax Collection Fund
Dept 702 County And School Tax

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
Contractual And Other:							
999.101 Cont.-General Fund	61,451	122,735	143,753	140,000	151,000	140,000	140,000
	61,451	122,735	143,753	140,000	151,000	140,000	140,000
Total Expenditures	61,451	122,735	143,753	140,000	151,000	140,000	140,000

(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 2008/09 Adopted Budget Analysis of Changes in Fund Balance

Fund 711 Cemetery Perpetual Maintenance 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	78,760	42,786	128,413	115,000	106,000	106,000	106,000
Expenditures	63,267	62,743	70,131	80,000	71,000	71,000	71,000
Excess of Revenues Over (Under) Expenditures	15,493	(19,957)	58,282	35,000	35,000	35,000	35,000
Fund Balance - Beginning of Year	1,553,181	1,568,674	1,548,717	1,548,717	1,548,717	1,583,717	1,583,717
Fund Balance - End of Year	1,568,674	1,548,717	1,606,999	1,583,717	1,583,717	1,618,717	1,618,717

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 711 Cemetery Perpetual Maintenance Fund

Account Description	2004/05 Actual	2005/06 Actual	2006/07 Actual	2007/08 Budget	2007/08 Projected	2008/09	2008/09
						Manager Proposed	Council Adopted
642 Charges For Services-Sales	34,945	28,820	42,770	35,000	35,000	35,000	35,000
664 Interest	0	0	0	0	0	0	0
664.300 Interest - Madison	63,822	62,743	70,793	80,000	71,000	71,000	71,000
693.300 Gain/Loss On Sales - Madison	10,665	-7,409	-5,847	0	0	0	0
697.300 Unrealized Gain - Madison	-30,672	-41,368	20,697	0	0	0	0
Total Revenues	78,760	42,786	128,413	115,000	106,000	106,000	106,000

Expenditure Detail

Fund 711 Cemetery Perpetual Maintenance Fund
Dept 711 Cemetery Trust

Account Description	2004/05 Actual	2005/06 Actual	2006/07 Actual	2007/08 Budget	2007/08 Projected	2008/09	2008/09
						Manager Proposed	Council Adopted
Contractual And Other:							
956.300 Administration - Madison	7,791	7,759	7,877	8,000	8,000	8,000	8,000
999.101 Cont.-General Fund	55,476	54,984	62,254	72,000	63,000	63,000	63,000
	63,267	62,743	70,131	80,000	71,000	71,000	71,000
Total Expenditures	63,267	62,743	70,131	80,000	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 2008/09 Adopted Budget Analysis of Changes in Fund Balance

Fund 718 Ella W. Sharp Endowment 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	28,636	37,675	56,732	53,720	49,613	55,000	55,000
Expenditures	36,508	34,906	49,155	53,720	49,613	55,000	55,000
Excess of Revenues Over (Under) Expenditures	(7,872)	2,769	7,577	0	0	0	0
Fund Balance - Beginning of Year	1,114,994	1,107,122	1,109,891	1,117,468	1,117,468	1,117,468	1,117,468
Fund Balance - End of Year	1,107,122	1,109,891	1,117,468	1,117,468	1,117,468	1,117,468	1,117,468

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 718 Ella W. Sharp Endowment Fund

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
664 Interest	3,424	3,500	3,250	3,000	3,000	2,750	2,750
665 Bond Interest	32,460	35,256	45,183	50,000	47,501	51,450	51,450
666 Dividends	696	709	722	720	726	800	800
693 Gain/Loss On Sales	-7,944	-1,790	7,577	0	-1,614	0	0
Total Revenues	28,636	37,675	56,732	53,720	49,613	55,000	55,000

Expenditure Detail

Fund 718 Ella W. Sharp Endowment Fund

Dept 718 Ella W. Sharp Endowment

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Contractual And Other:							
999.208 Cont.-Sharp Park Oper. Fund	36,508	34,906	49,155	53,720	49,613	55,000	55,000
	36,508	34,906	49,155	53,720	49,613	55,000	55,000
Total Expenditures	36,508	34,906	49,155	53,720	49,613	55,000	55,000

(719) Cuiss Endowment Fund

PURPOSE - This Fund is used to account for the monies donated by Victor and Jacquelyn Cuiss.

CHARACTER - The principal received from the Cuiss' is to remain intact. Revenues generated from investments are transferred to the Sharp Park Golf Practice Center Fund (583) for the purpose of assisting in the operation and maintainance of the Golf Learning Center.

AUTHORITY - This Fund was established by the donation of \$ 25,000 on June 2, 2003.

City of Jackson Fiscal Year 2008/09 Adopted Budget Analysis of Changes in Fund Balance

Fund 719 Cuiss Endowment 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	779	1,062	0	0	0	0	0
Expenditures	779	26,062	0	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	(25,000)	0	0	0	0	0
Fund Balance - Beginning of Year	25,000	25,000	0	0	0	0	0
Fund Balance - End of Year	25,000	0	0	0	0	0	0

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 719 Cuiss Endowment 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
664 Interest	91	147	0	0	0	0	0
665 Bond Interest	993	0	0	0	0	0	0
675 Donations-Private	0	0	0	0	0	0	0
693 Gain/Loss On Sales	-305	915	0	0	0	0	0
Total Revenues	779	1,062	0	0	0	0	0

Expenditure Detail

Fund 719 Cuiss Endowment Fund

Dept 719 Cuiss Endowment

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
Contractual And Other:							
964.000 Refunds-Donations	0	25,915	0	0	0	0	0
999.583 Cont.-SP Golf Pract.Ctr.Fd.	779	147	0	0	0	0	0
	779	26,062	0	0	0	0	0
Total Expenditures	779	26,062	0	0	0	0	0

(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 2008/09 Adopted Budget Analysis of Changes in Fund Balance

Fund 731 Employees Retirement System 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	3,052,156	3,058,523	6,327,295	4,675,516	2,010,516	2,056,911	2,056,911
Expenditures	1,888,030	2,077,305	1,879,730	2,030,000	2,120,000	2,180,000	2,180,000
Excess of Revenues Over (Under) Expenditures	1,164,126	981,218	4,447,565	2,645,516	-109,484	-123,089	-123,089
Fund Balance - Beginning of Year	29,271,643	30,435,769	31,416,987	35,864,552	35,864,552	35,755,068	35,755,068
Fund Balance - End of Year	30,435,769	31,416,987	35,864,552	38,510,068	35,755,068	35,631,979	35,631,979

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 731 Employees Retirement System Fund

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
664 Interest	669,696	649,380	32,847	800,000	35,000	35,000	35,000
666 Dividends	2,099	29,118	424,141	50,000	150,000	150,000	150,000
677 Employee Contributions	364,860	459,850	563,462	580,366	580,366	600,000	600,000
693 Gain/Loss On Sales	-365,997	296,196	540,705	500,000	500,000	500,000	500,000
697 Unrealized Gain-Investments	1,895,354	1,018,208	4,042,693	2,000,000	0	0	0
699.101 Cont.-General Fund	243,289	309,617	363,323	374,223	374,223	388,000	388,000
699.202 Cont.-Major Street Fund	17,930	21,186	29,037	29,908	29,908	30,955	30,955
699.203 Cont.-Local Street Fund	6,825	8,578	14,405	14,837	14,837	15,356	15,356
699.208 Cont.-Sharp Park Oper.Fund	5,107	6,899	8,690	8,951	8,951	9,264	9,264
699.249 Cont.-Building Dept. Fund	10,008	15,655	17,436	17,959	17,959	18,588	18,588
699.296 Cont.-Recreation Activity Fd.	30	171	625	644	644	667	667
699.402 Cont.-Water Equip. Repl. Fd.	2,894	3,666	4,765	4,908	4,908	5,080	5,080
699.404 Cont.-San. Sewer Maint. Fd.	3,065	4,028	5,559	5,726	5,726	5,926	5,926
699.405 Cont.-San. Sewer Repl. Fd.	2,046	2,547	2,779	2,862	2,862	2,962	2,962
699.585 Cont.-Auto.Parking Fd.	171	119	105	108	108	112	112
699.586 Cont.-Parking Assessment	1,133	948	1,210	1,246	1,246	1,290	1,290
699.590 Cont.-Sewer Fund	32,918	43,014	54,605	56,243	56,243	58,212	58,212
699.591 Cont.-Water Fund	83,443	103,075	123,462	127,166	127,166	131,617	131,617
699.599 Cont.-Parking Deck Fund	608	620	840	865	865	895	895
699.641 Cont.-PW Admin. Fund	53,494	57,329	61,008	62,838	62,838	65,037	65,037
699.642 Cont.-Eng. Admin. Fund	16,482	18,338	20,798	21,422	21,422	22,172	22,172
699.661 Cont.-Motor Pool & Gar. Fd.	6,701	9,981	14,800	15,244	15,244	15,778	15,778
Total Revenues	3,052,156	3,058,523	6,327,295	4,675,516	2,010,516	2,056,911	2,056,911

Expenditure Detail

Fund 731 Employees Retirement System Fund

Dept 731 Pensioners-General

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Contractual And Other:							
874 Retirement Benefits	1,396,370	1,607,992	1,745,845	1,850,000	1,940,000	2,000,000	2,000,000
874.001 Retirement Benefits-Health Ins.	384,433	324,434	0	0	0	0	0
956 Administration	77,351	129,988	106,975	130,000	130,000	130,000	130,000
964 Refunds	29,876	14,891	26,910	50,000	50,000	50,000	50,000
	1,888,030	2,077,305	1,879,730	2,030,000	2,120,000	2,180,000	2,180,000
Total Expenditures	1,888,030	2,077,305	1,879,730	2,030,000	2,120,000	2,180,000	2,180,000

(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 2008/09 Adopted Budget Analysis of Changes in Fund Balance

Fund 732 Policemen's & Firemen's Pension 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	749,994	1,415,265	1,842,256	1,482,545	1,232,545	1,261,212	1,261,212
Expenditures	1,343,856	1,348,535	1,337,169	1,310,000	1,310,000	1,310,000	1,310,000
Excess of Revenues Over (Under) Expenditures	-593,862	66,730	505,087	172,545	-77,455	-48,788	-48,788
Fund Balance - Beginning of Year	6,211,649	5,617,787	5,684,517	6,189,604	6,189,604	6,112,149	6,112,149
Fund Balance - End of Year	5,617,787	5,684,517	6,189,604	6,362,149	6,112,149	6,063,361	6,063,361

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 732 Policemen's & Firemen's Pension Fund

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
664 Interest	68,695	57,515	73,179	75,000	75,000	75,000	75,000
666 Dividends	43,915	45,774	51,853	45,000	45,000	45,000	45,000
693 Gain/Loss On Sales	214,501	563,591	603,344	500,000	500,000	500,000	500,000
697.000 Unrealized Gain	-105,316	-57,891	179,213	250,000	0	0	0
699.101 Cont.-General Fund	528,199	806,276	934,667	612,545	612,545	641,212	641,212
Total Revenues	749,994	1,415,265	1,842,256	1,482,545	1,232,545	1,261,212	1,261,212

Expenditure Detail

Fund 732 Policemen's & Firemen's Pension Fund

Dept 732 Pensioners-Police/Fire

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Contractual And Other:							
874 Retirement Benefits	1,288,110	1,291,297	1,285,018	1,250,000	1,250,000	1,250,000	1,250,000
956 Administration	55,746	57,238	52,151	60,000	60,000	60,000	60,000
	1,343,856	1,348,535	1,337,169	1,310,000	1,310,000	1,310,000	1,310,000
Total Expenditures	1,343,856	1,348,535	1,337,169	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 2008/09 Adopted Budget Analysis of Changes in Fund Balance

Fund 733 Policemen's & Firemen's Pension - Act 345 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	4,207,395	5,732,298	8,705,222	6,714,972	6,214,972	6,139,716	6,139,716
Expenditures	3,285,720	3,151,467	3,859,464	3,350,000	3,350,000	3,350,000	3,350,000
Excess of Revenues Over (Under) Expenditures	921,675	2,580,831	4,845,758	3,364,972	2,864,972	2,789,716	2,789,716
Fund Balance - Beginning of Year	26,550,228	27,471,903	30,052,734	34,898,492	34,898,492	37,763,464	37,763,464
Fund Balance - End of Year	27,471,903	30,052,734	34,898,492	38,263,464	37,763,464	40,553,180	40,553,180

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 733 Policemen's & Firemen's Pension-Act 345 Fund

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
664 Interest	317,423	373,215	439,936	400,000	400,000	400,000	400,000
666 Dividends	203,069	232,084	320,128	275,000	275,000	275,000	275,000
677 Employee Contributions	572,448	738,794	739,848	750,000	750,000	773,000	773,000
693 Gain/Loss On Sales	786,613	1,368,606	1,890,805	1,500,000	1,500,000	1,500,000	1,500,000
697 Unrealized Gain-Investments	-138,792	691,608	2,215,729	500,000	0	0	0
699.101 Cont.-General Fund	2,466,634	2,327,991	3,098,776	3,289,972	3,289,972	3,191,716	3,191,716
Total Revenues	4,207,395	5,732,298	8,705,222	6,714,972	6,214,972	6,139,716	6,139,716

Expenditure Detail

Fund 733 Policemen's and Firemen's Pension - Act 345 Fund
Dept 733 Pensioners-Act 345

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Contractual And Other:							
874 Retirement Benefits	2,965,330	2,834,473	3,446,024	3,000,000	3,000,000	3,000,000	3,000,000
956 Administration	231,476	239,011	274,407	275,000	275,000	275,000	275,000
964 Refunds	88,914	77,983	139,033	75,000	75,000	75,000	75,000
	3,285,720	3,151,467	3,859,464	3,350,000	3,350,000	3,350,000	3,350,000
Total Expenditures	3,285,720	3,151,467	3,859,464	3,350,000	3,350,000	3,350,000	3,350,000

(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 2008/09 Adopted Budget Analysis of Changes in Fund Balance

Fund 736 Public Employee Health Care 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	250,092	9,204	11,392	11,000	11,000	11,000	11,000
Expenditures	0	0	0	13,400	15,400	10,000	10,000
Excess of Revenues Over (Under) Expenditures	250,092	9,204	11,392	-2,400	-4,400	1,000	1,000
Fund Balance - Beginning of Year	5,000	255,092	264,296	275,688	275,688	271,288	271,288
Fund Balance - End of Year	255,092	264,296	275,688	273,288	271,288	272,288	272,288

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 736 Public Employee Health Care Fund

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
664 Interest	92	9,204	11,392	11,000	11,000	11,000	11,000
666 Dividends	0	0	0	0	0	0	0
677 Employee Contributions	0	0	0	0	0	0	0
693 Gain/Loss On Sales	0	0	0	0	0	0	0
697 Unrealized Gain-Investments	0	0	0	0	0	0	0
699.101 Cont.-General Fund	250,000	0	0	0	0	0	0
699.202 Cont.-Major Street Fund	0	0	0	0	0	0	0
699.203 Cont.-Local Street Fund	0	0	0	0	0	0	0
699.208 Cont.-Sharp Park Oper.Fund	0	0	0	0	0	0	0
699.249 Cont.-Building Dept. Fund	0	0	0	0	0	0	0
699.296 Cont.-Recreation Activity Fd.	0	0	0	0	0	0	0
699.590 Cont.-Sewer Fund	0	0	0	0	0	0	0
699.591 Cont.-Water Fund	0	0	0	0	0	0	0
699.641 Cont.-PW Admin. Fund	0	0	0	0	0	0	0
699.642 Cont.-Eng. Admin. Fund	0	0	0	0	0	0	0
699.661 Cont.-Motor Pool & Gar. Fd.	0	0	0	0	0	0	0
Total Revenues	250,092	9,204	11,392	11,000	11,000	11,000	11,000

Expenditure Detail

Fund 736 Public Employee Health Care Fund

Dept 747 Retirees Health

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	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	13,400	15,400	10,000	10,000
	0	0	0	13,400	15,400	10,000	10,000
Total Expenditures	0	0	0	13,400	15,400	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 2008/09 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	8,460	20,176	0	0	0	0	0
Expenditures	89,665	13,710	0	0	0	0	0
Excess of Revenues Over (Under) Expenditures	(81,205)	6,466	0	0	0	0	0
Fund Balance - Beginning of Year	74,739	(6,466)	0	0	0	0	0
Fund Balance - End of Year	(6,466)	0	0	0	0	0	0

City of Jackson
Fiscal Year 2008/09 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	1,183	1,019	0	0	0	0	0
664 Interest	532	0	0	0	0	0	0
672 Special Assessments	6,745	19,157	0	0	0	0	0
Total Revenues	8,460	20,176	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	85,000	0	0	0	0	0	0
995 Interest	4,165	0	0	0	0	0	0
996 Paying Agent Fees	500	0	0	0	0	0	0
	89,665	0	0	0	0	0	0
Contractual And Other:							
999.101 Cont.-General Fund	0	13,710	0	0	0	0	0
999.899 Cont.-1995 S/A Bond Fund	0	0	0	0	0	0	0
	0	13,710	0	0	0	0	0
Total Expenditures	89,665	13,710	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 2008/09 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	241,602	358,163	306,739	489,691	535,097	641,801	641,801
Expenditures	333,776	308,957	474,942	489,691	535,097	641,801	641,801
Excess of Revenues Over (Under) Expenditures	(92,174)	49,206	(168,203)	0	0	0	0
Fund Balance - Beginning of Year	(735,053)	(827,227)	(778,021)	(946,224)	(946,224)	(946,224)	(946,224)
Fund Balance - End of Year	(827,227)	(778,021)	(946,224)	(946,224)	(946,224)	(946,224)	(946,224)

City of Jackson
Fiscal Year 2008/09 Adopted Budget
Revenue Detail

Fund 895 Special Assessment Fund

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
672.000 Special Assessments	-92,174	49,206	-168,203	0	0	0	0
672.101 Spec. Assessment-General	0	0	0	0	0	0	0
672.202 Spec. Assessment-Major St.	259,417	224,590	261,072	245,504	317,885	553,738	553,738
672.203 Spec. Assessment-Local St.	15,834	22,858	146,792	177,109	151,149	22,000	22,000
672.586 Spec. Assessment-Parking	58,525	61,509	67,078	67,078	66,063	66,063	66,063
Total Revenues	241,602	358,163	306,739	489,691	535,097	641,801	641,801

Expenditure Detail

Fund 895 Special Assessment Fund

Dept 895 Special Assessments

Account Description	2004/05	2005/06	2006/07	2007/08	2007/08	2008/09	2008/09
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	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	259,417	224,590	261,072	245,504	317,885	553,738	553,738
999.203 Cont.-Local Street Fund	15,834	22,858	146,792	177,109	151,149	22,000	22,000
999.586 Cont.-Parking Assessment Fd.	58,525	61,509	67,078	67,078	66,063	66,063	66,063
	333,776	308,957	474,942	489,691	535,097	641,801	641,801
Total Expenditures	333,776	308,957	474,942	489,691	535,097	641,801	641,801