



# City of Jackson

## Adopted Budget



# 2007-08



# **CITY OF JACKSON, MICHIGAN**

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## **Adopted Budget**

**For The Fiscal Year Ended June 30, 2008**

*Cover: Artist Rendering of Armory Arts Village at the site of the Old State Prison, scheduled for opening in January, 2008.*

# INTRODUCTORY SECTION

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**Fiscal Year 2007/08 Adopted Budget**  
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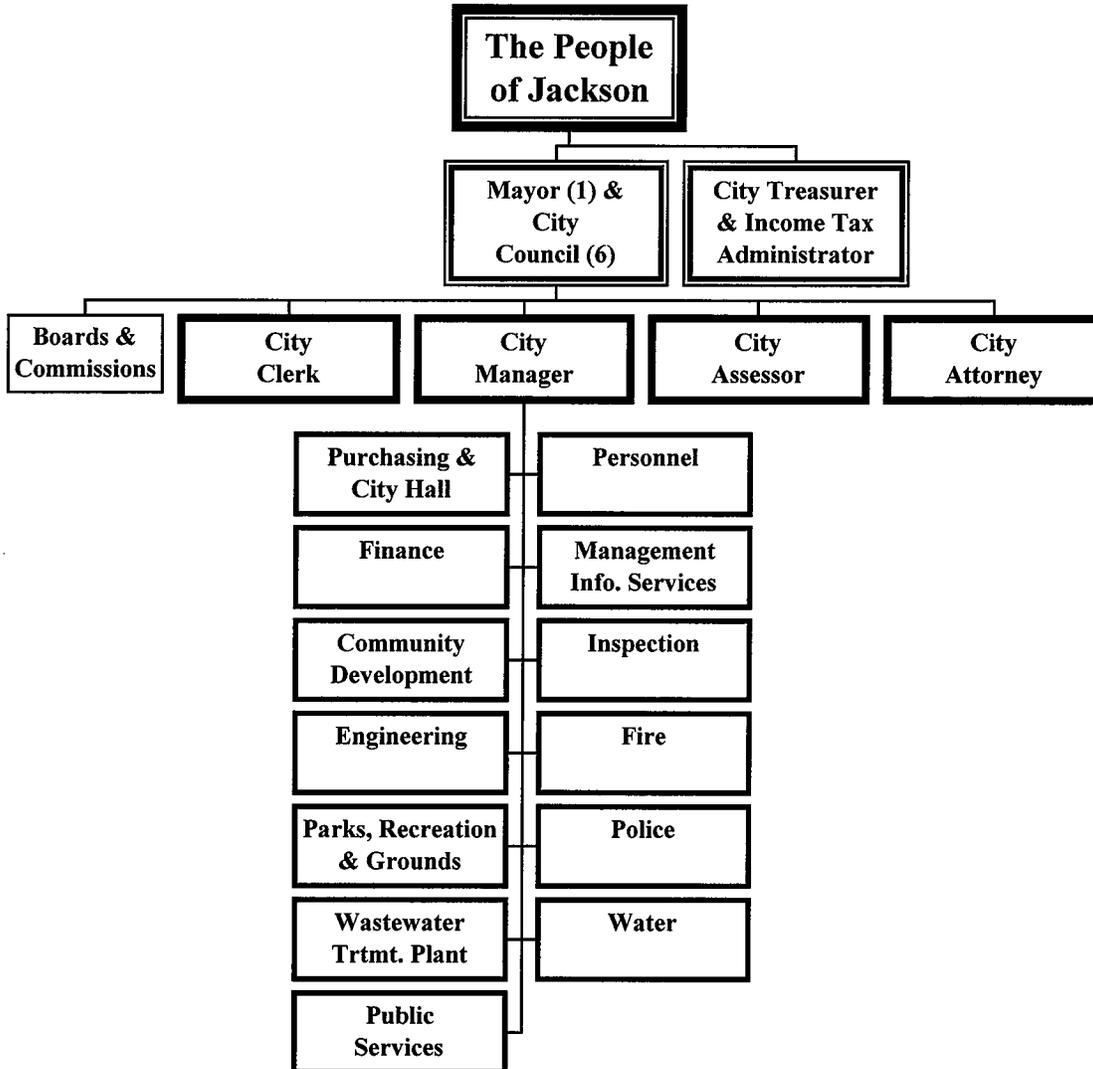
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# City of Jackson, Michigan Organizational Chart



# City of Jackson, Michigan List of Principal Officials



## CITY COUNCIL

**Jerry F. Ludwig, Mayor**

Carl L. Breeding	1st Ward
William Mure	2nd Ward
Daniel P. Greer	3rd Ward
Sarah Mead	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
Richard J. Marsh Jr.	Assistant City Manager/Operations
James Parrott	Director of Parks, Recreation & Grounds
Ervin L. Portis	Police Chief
Paul Vermaaten	Director of Sewage Treatment Services & Facilities
Andrew J. Wrozek, Jr.	City Treasurer/Income Tax Administrator



# BUDGET HIGHLIGHTS FOR FISCAL YEAR 2007/08

## ***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, 2007, and ending June 30, 2008.

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

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

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

## ***TIMETABLE***

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

- April 13** - Submission of the City Manager's Proposed Budget to the City Council.
- May 15** - Public Hearing on the Budget
- May 29** - Adoption of the Budget

## ***FUND OVERVIEW***

### **General Fund**

The projected fund balance for June 30, 2008 is approximately \$ 1.35 million or 5.4 % 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 million in budgeted reserves, or 11.8% of General Fund expenditures.

While the City's goal to maintain a fund balance of 15 % has not been attained, the City has been able to avoid severely reducing personnel levels despite rising personnel costs, reductions in state shared revenues and a leveling-off in income tax 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 delay some planned capital expenditure requests in an effort to accomplish this.

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***FUND OVERVIEW*** (Continued)

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**Major Street and Local Street Funds**

Approximately \$ 5.1 million in street and bridge construction is included in the Major and Local Street Funds' budgets as well as over \$ 1.6 million in street and bridge maintenance for 2007/08.

**Public Improvement Fund**

Traditionally the Public Improvement Fund provides funding for storm drain construction, sidewalks and a portion of the Building Authority Debt Service. Funding of Major and Local Street Construction (\$ 454,846), the installment contract payments due in 2007/08 for the Nixon Park waterslides (\$ 24,725) and temporary City Hall (\$ 86,000) as well as various Capital Projects Fund requests (\$ 485,000) make up the balance of funding uses from the Public Improvement Fund.

**Capital Projects Fund**

Parking and Court Improvements at the King Center (\$ 200,000) comprise the single largest capital project and is approximately 32% of the total Capital Projects Fund proposed budget for 2007/08. Some of the smaller projects include the Sharp Park Pool/Maintenance Building Improvements (\$100,000), Optimist Park - Playground/Courts/Signage (\$ 80,000), Exchange Park - Court Improvements (\$ 70,000), completion of the Ganson/Bush Street Pocket Park (\$ 55,000), Loomis Park Playground/Entranceway (\$ 26,858), Elnora Moorman Plaza (\$ 25,000), Cemetery Roadway Improvements (\$ 20,000) and various Playground Improvements - Citywide (\$ 20,000). Funds collected in the General Fund for land leased for cell tower transmission is transferred to the Capital Projects Fund annually and designated for public arts - in the amount of \$ 24,345 - for 2007/08.

**Sewer and Water Funds**

A proposed 7 % sewer rate increase and no water rate increase are scheduled for July 1, 2007. The sewer rate increase is necessary to ensure that revenues are sufficient to cover increased expenses for sanitary sewer maintenance and replacement as well as the continued upgrading of the system's lift stations. Water rates will not increase for the third and final year as a result of an agreement to provide water to the State Prison (Blackman Township).

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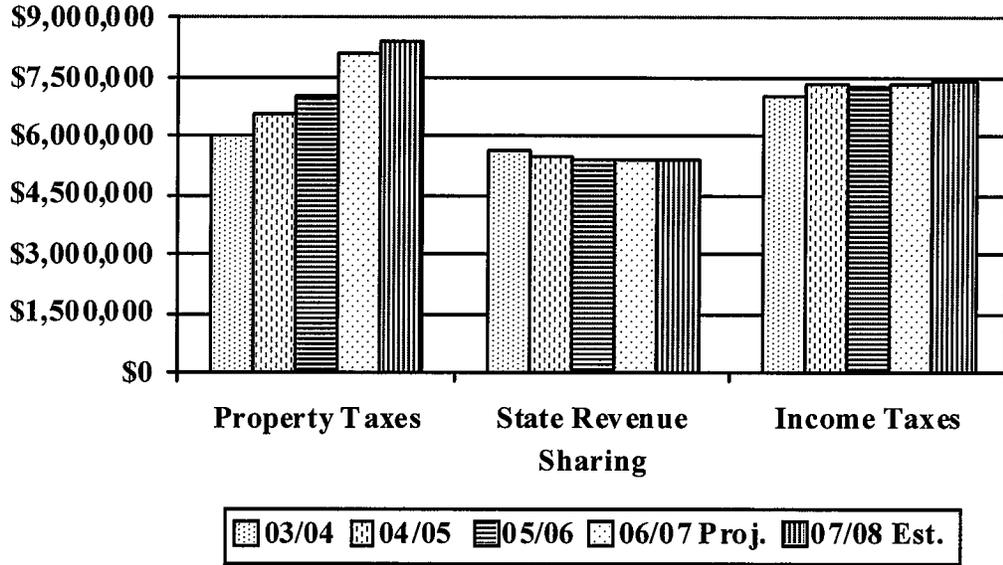
***REVENUES***

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- General operating property taxes (net of a prior year refund of taxes from large industrial entity) are projected to increase approximately 3.9 % largely as a result of allowable inflationary increases (3.7 %) and real growth (.2%) in the City's tax base. These increases are also net of captured taxes for the DDA and various brownfield projects. No Headlee rollback is anticipated. The City's Act 345 tax levy, used to fund the Policemen's and Firemen's Pension - Act 345 Fund, will increase by \$ 191,196, or 6.17 % as a result of the increase in the actuarially computed contribution requirement. The actual Act 345 millage rate, however, will increase from 5.19 to 5.30 mills, or 2.12 %. This rate increased substantially (see page 6) due to the 2006 ruling of the Michigan Tax Tribunal which prohibiting the levy of this millage in the City's Renaissance Zones (the outcome of the City's appeal in this case is still unknown at the time of the printing of this document).
- The Proposed Budget projects state revenue sharing distributions for 2007/08 to remain relatively unchanged from the current fiscal year estimates. This will mark the seventh straight fiscal year the City has experienced a decline, in real dollars, in this revenue source. The Budget also assumes the State will maintain the statutory distributions of the revenue sharing program that are set to expire later this year. If the statutory distributions of the revenue sharing not renewed, or if renewed at reduced levels, the City will be required to make mid-year reductions to the General Fund which could severely impact the City's level of service to its' citizens.

**REVENUES** (Continued)

- Income taxes are expected to show minimal increases in 2007/08, which is largely based on expected inflationary cost-of-living wage increases offset by expected declines in the labor force during the coming year.



**EXPENSES**

**GENERAL FUND**

**Legislative & General Government**

- A 2.7 % increase from current 06/07 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 2007/08 reflect no increase over current year rates. The costs of providing prescription drug coverage to certain general retirees previously paid for by the City's Employee Retirement System (till June 2006) is currently being charged to various city funds in the current fiscal year and will continue into 2006-07, although for reduced periods of coverage (maximum three years of coverage following retirement to age 65, then a cash stipend \$100/month per retiree and spouse for Medicare D costs).
- Continuation of the recently established Administrative Hearings Bureau that will deal with certain property cleanups in a more expedited manner.
- Funds for a Classification Review Study in the amount of \$ 30,000 which would include all non-sworn, non-council-appointed positions.
- 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.

**EXPENSES** (Continued)

**Police Department**

- A 1.5 % overall increase from current projected 2006/07 expenditures and a 1.3% decrease from the current adopted budget.
- Elimination of the following vacant positions: one Lieutenant position, a Sergeant position, an Evidence Management Assistant and an Administrative Secretary I position.
- 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 the replacement of air handlers on the Police Station Building. In addition, a digital in-car recording system (\$ 145,031) is being financed internally over three years.
- 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. Jackson Public Schools currently contributes \$ 110,000 toward the cost of this Activity.

**Fire Department**

- A 4.2 % increase from current projected 2006/07 expenditures.
- No changes to 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 2007/08.
- Needed building maintenance including parking lot repairs at Station 2, continued remediation of UST site and other miscellaneous station repairs.
- Funds (\$ 34,000) for the promotional testing relating to a captain's and driver's positions expected to be vacated due to retirement during 2007/08.

**Other Public Safety**

- Decrease in the City's contribution to the Police and Fire Pension (old plan) from the current \$ 934,667 to \$ 612,545, based on the City's Actuary recommendation. This decrease was the result of the Actuary's recommended contribution alternative which will now utilize a more current mortality table as well as a longer open amortization period – both assumptions that more accurately depict the characteristics and nature of the Plan.
- Reduction in services provided by Region II Planning Commission with the employment of a City Planner. This position will replace the current Code Enforcement Inspector position (vacated through a retirement) in the Inspection Department and will also staff the Historical District Commission (Activity #101-803). This is not an increase to the City's staffing levels.
- Includes continued contribution to the County for the City's one-half share of the joint Emergency Measures Office.

**Public Works/Engineering**

- The elimination of the Tax Property Maintenance Activity (# 101-441); it is anticipated that 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 2007/08 budget.
- Continued funding of the Upper Grand River Illicit Discharge Project, a joint project between the City and other municipalities within the County, to pursue a State permit required to legally discharge storm water into the Grand River.
- Storm Sewer Replacement in conjunction with the planned street construction on Wildwood from Daniel to West (\$ 20,000) and Clinton from Lansing to Monroe (\$10,000).
- Continued restoration of the leaf pickup program to two rounds.

***EXPENSES*** (Continued)

**Recreation and Culture**

- A nearly identical level of proposed 2007/08 expenditures in comparison to current year projections for activities under the Parks, Recreation and Grounds Department.
- Inclusion of the second 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 addition truck, tractor-mount mower and a quad utility vehicle with plow trailer.
- Includes the seventh full year of operation of the compost facility within the Forestry budget located at the Wastewater Treatment Plant site, which allows for on-site composting and subsequent utilization of the compost material. The Forestry Department now generates an estimated \$35,000 - \$40,000 in revenues from the Compost Program and does not incur the substantial hauling and landfill costs – which approximated \$50,000 prior to the Program – necessary if composting is not performed.
- Tentative CDBG funding for the continuation of the King Center Summer Program in the amount of \$ 25,000.

**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 (\$ 207,428) 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 (\$ 252,200) largely as a result of the elimination of the Building Inspector position (see page 141 for proposed Personnel Schedule) and to a lesser extent to the reduced level of demolitions proposed for 2007/08.
- 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 \$ 3.2 million in 2007/08. Significant projects included in the budget are the Mechanic Street Bridge, Morrell: Hupp to Elm, Clinton: Lansing to Monroe and Wildwood: Daniel to West.

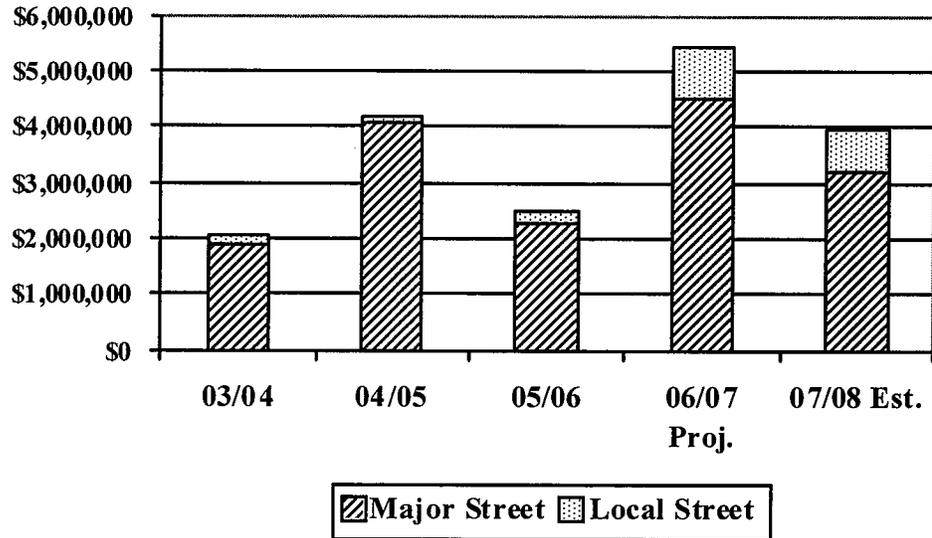
Continued emphasis is also being placed on street maintenance. Street, bridge and trunkline maintenance expenditures are projected to approximate \$ 855,000 for 2007/08. While not as much as projected for the current fiscal year (slightly over \$ 1 million), this level of spending does exceed each of the prior three fiscal years.

**LOCAL STREET FUND**

Street construction expenditures will include only one large project - Milwaukee: High to Morrell (\$ 397,800) and one smaller street project - Hibbard: Ganson to North (\$ 150,000) - of any significance. Maintenance expenditures, as in the Major Street Fund, will continue to be emphasized with proposed spending amounts estimated at nearly \$ 764,101, a 7 % increase over current budget levels.

***EXPENSES (Continued)***

A graphical summary of Major Street and Local Street expenditures for construction since fiscal year 2003/04 is as follows:



**PUBLIC IMPROVEMENT FUND**

As indicated previously (see *Fund Overview* section), the Public Improvement Fund historically provides funding for the traditional capital expenditures – sidewalk construction, 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 \$ 485,000 to provide funding for various capital improvement projects (see page 191 in the Capital Project Funds section for listing). The most significant projects funded with this transfer are the Sharp Park Pool/Maintenance Building Improvements and the King Center Parking/Court Improvements.

Also proposed for fiscal year 2007/08 are transfers in the amount of \$ 331,846 to the Major Street Fund and \$ 123,000 to the Local Street Fund. These transfers will be used to provide funding for four different street construction projects in the Major Street Fund (see page 106 for detail) and for the Hibbard: Ganson to North project 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, the Parking and Court Improvements at the King Center (\$ 200,000) comprise the single largest capital project and is approximately one-third of the total Capital Projects Fund proposed budget for 2007/08. A summary of this and other smaller projects for 2006/07 as well as the current year projects can be seen on page 191.

**SEWER FUND**

A 7 % sewer rate increase is tentatively scheduled for 2007/08. As previously indicated, this increase is necessary to ensure that revenues are sufficient to cover increased expenses for sanitary sewer maintenance and replacement as well as the continued upgrading of the system's lift stations.

Proposed Sanitary Sewer Replacement Fund (#405) projects will approximate \$ 667,000 in fiscal year 2007/08. Details for these specific projects can be found on page 202. Two of the larger projects are First; Greenwood to Morrell (\$ 154,000) and Michigan: Cooper to Perrine (\$ 147,000). In addition, the completion of the permanent installation of a sewer flow monitor (\$ 94,000) is scheduled.

New construction for fiscal year 2007/08, reflected in Wastewater Equipment Replacement Fund (#406), will include a \$ 3.2 million secondary pipe replacement project including service water replacement, electric switchgear and power lines. The secondary pipe replacement project is the carryover of a project that was previously budgeted for in each of the last few fiscal years and is now in the beginning stages. This project, which was initially to be financed partially with the sale of revenue bonds, will be financed entirely from existing cash reserves.

**WATER FUND**

As indicated previously, there will be no water rate increase for the next fiscal year – the last of a three year period that saw no water rate increases - as a result of a contractual agreement with the State Prison located in Blackman Township. Water service to the Prison is expected to begin in September of 2007.

The Water Department continues its replacement of lead water services and obsolete water mains with the estimated amount for fiscal year 2008 totaling \$ 862,000. A listing of the streets that are proposed for water main replacements can be found on page 195.

Other major capital improvements scheduled for 2007/08 include mainly scheduled replacement of fleet vehicles, meter replacement, and engineering for various smaller projects such as a water rate study and the well abandonment program.

***SUMMARY***

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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 2007/08 Adopted Budget**  
**Budget Summary**

	Projected Beginning Balance	Revenues	Expenditures	Projected Ending Balance
<b>General Fund</b>	\$ 2,355,701	\$ 23,953,250	\$ 24,957,293	\$ 1,351,658
<b>Special Revenue Funds:</b>				
Major Street	174,715	5,296,306	5,447,126	23,895
Local Street	310,039	1,444,311	1,741,237	13,113
Ella Sharp Park Operating	13,405	742,220	733,806	21,819
Land Acquisition	718	45,000	45,000	718
Housing Initiative Fund	1,975	100,500	35,020	67,455
Public Improvement	313,521	1,224,000	1,403,515	134,006
Building Department	1	531,428	531,426	3
Budget Stabilization	1,603,500	75,000	75,000	1,603,500
Drug Law Enforcement	10,150	22,330	32,480	0
LAWNET Grant	1,143	34,551	34,551	1,143
Waterfront Redevelopment Grant	0	267,391	267,391	0
Brownfield Assessment Grant	51	56,960	57,011	0
Recreation Activity	24,300	310,000	309,114	25,186
JPS Recreation Millage Program	12,455	240,947	240,947	12,455
	<b>2,465,973</b>	<b>10,390,944</b>	<b>10,953,624</b>	<b>1,903,293</b>
<b>Debt Service Funds:</b>				
1998 Michigan Transportation Fund Bond	7	128,144	128,144	7
Michigan ULA Loan	0	144,000	144,000	0
2003 Michigan Transportation Fund Bond	0	153,210	153,210	0
City Hall	32,777	573,625	581,174	25,228
Building Authority	3,351	127,944	127,944	3,351
2001 DDA TIF	692	969,000	968,923	769
2002 BRA TIF	1,803	1,014,000	1,014,470	1,333
	<b>38,630</b>	<b>3,109,923</b>	<b>3,117,865</b>	<b>30,688</b>
<b>Capital Projects Funds:</b>				
Capital Projects Fund	7,350	621,203	621,203	7,350
Water Equipment & Replacement	1,573,259	1,360,000	1,791,213	1,142,046
Sanitary Sewer Maintenance	0	481,583	481,583	0
Sanitary Sewer Replacement	1,123,602	692,000	667,000	1,148,602
Wastewater Equipment Replacement	3,775,567	690,000	3,315,000	1,150,567
Brownfield Redevelopment Authority	2,514,117	1,457,237	1,209,375	2,761,979
Downtown Development Authority Project	1,182,276	976,000	1,259,222	899,054
	<b>10,176,171</b>	<b>6,278,023</b>	<b>9,344,596</b>	<b>7,109,598</b>
<b>Enterprise Funds:</b>				
Sharp Park Golf Practice Center	(7,646)	85,300	76,953	701
Auto Parking System	107,107	108,559	137,038	78,628
Parking Assessment	307,898	186,559	196,726	297,731
Sewer	2,137,264	5,442,000	5,861,307	1,717,957
Water	2,051,341	6,689,343	6,707,515	2,033,169
Parking Deck Fund	626,300	272,000	199,777	698,523
	<b>5,222,264</b>	<b>12,783,761</b>	<b>13,179,316</b>	<b>4,826,709</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Budget Summary**

	Projected Beginning Balance	Revenues	Expenditures	Projected Ending Balance
<b>Internal Service Funds:</b>				
Public Works Administration	217,470	672,608	672,608	217,470
Engineering Administration	108,483	386,266	380,697	114,052
Motor Pool & Garage	783,706	1,187,112	1,612,317	358,501
Equipment Revolving Fund	0	70,912	70,912	0
Workers' Compensation	1,335,810	407,575	432,450	1,310,935
Prescription Drug	98,846	1,191,580	1,105,120	185,306
	<b>2,544,315</b>	<b>3,916,053</b>	<b>4,274,104</b>	<b>2,186,264</b>
<b>Trust &amp; Agency Funds:</b>				
County & School Tax Collection	0	140,000	140,000	0
Cemetery Perpetual Maintenance	1,627,674	115,000	80,000	1,662,674
Ella W. Sharp Park Endowment	1,109,891	53,720	53,720	1,109,891
Employees Retirement System	35,194,015	4,721,990	2,030,000	37,886,005
Policemen's & Firemen's Pension	6,212,687	1,482,545	1,310,000	6,385,232
Policemen's & Firemen's Pension - Act 345	33,285,510	6,714,972	3,350,000	36,650,482
Public Employee Health Care Fund	250,296	11,000	13,400	247,896
	<b>77,680,073</b>	<b>13,239,227</b>	<b>6,977,120</b>	<b>83,942,180</b>
<b>Special Assessment Funds:</b>				
Special Assessment	(778,021)	489,691	489,691	(778,021)
	<b>(778,021)</b>	<b>489,691</b>	<b>489,691</b>	<b>(778,021)</b>
<b>GRAND TOTAL</b>	<b>\$ 99,705,106</b>	<b>\$ 74,160,872</b>	<b>\$ 73,293,609</b>	<b>\$ 100,572,369</b>

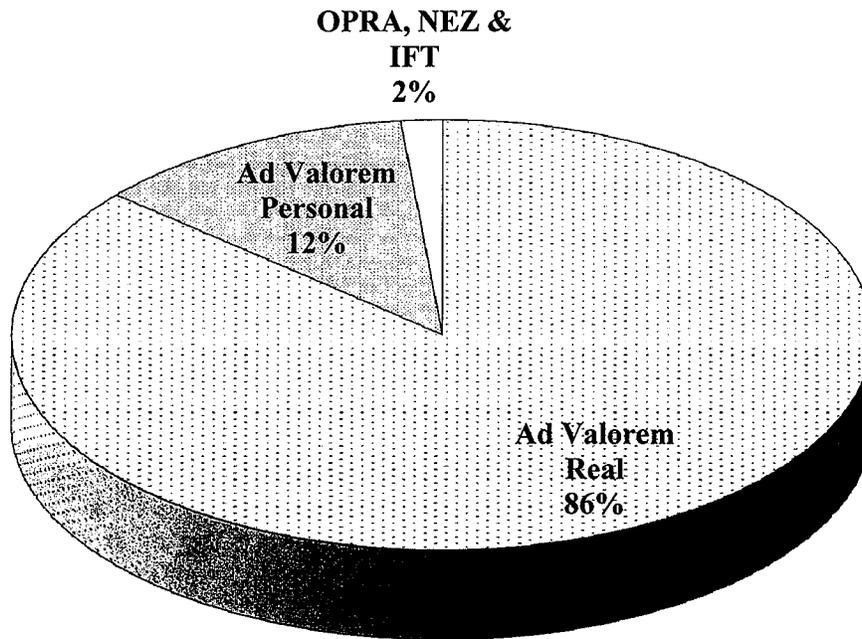
***NOTE : Balances shown are fund balances except for Enterprise and Internal Service Funds, which are working capital balances.***

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Computation of Tentative 2007 City Tax Base**

**Ad Valorem Taxable Value :**

Real Property	\$ 683,732,271	
Personal Property	81,563,700	\$ 765,295,971
<b>Less: Renaissance Zone Exemptions (1)</b>		<b>(103,313,268)</b>
<b>Net Ad Valorem Taxable Value:</b>		661,982,703
<b>Obsolete Property Rehabilitation Act - Frozen</b>		\$197,150
<b>Neighborhood Enterprise Zone</b>		\$80,300
<b>Industrial Facilities Tax - New</b> (\$19,366,248 - \$ 183,345 Renaissance Zone)	19,182,903	
	50%	9,591,452
<b>Industrial Facilities Tax - Rehabilitation</b>		909,550
<b>Total Tentative 2007 City Tax Base</b>		<b>\$ 672,761,155</b>

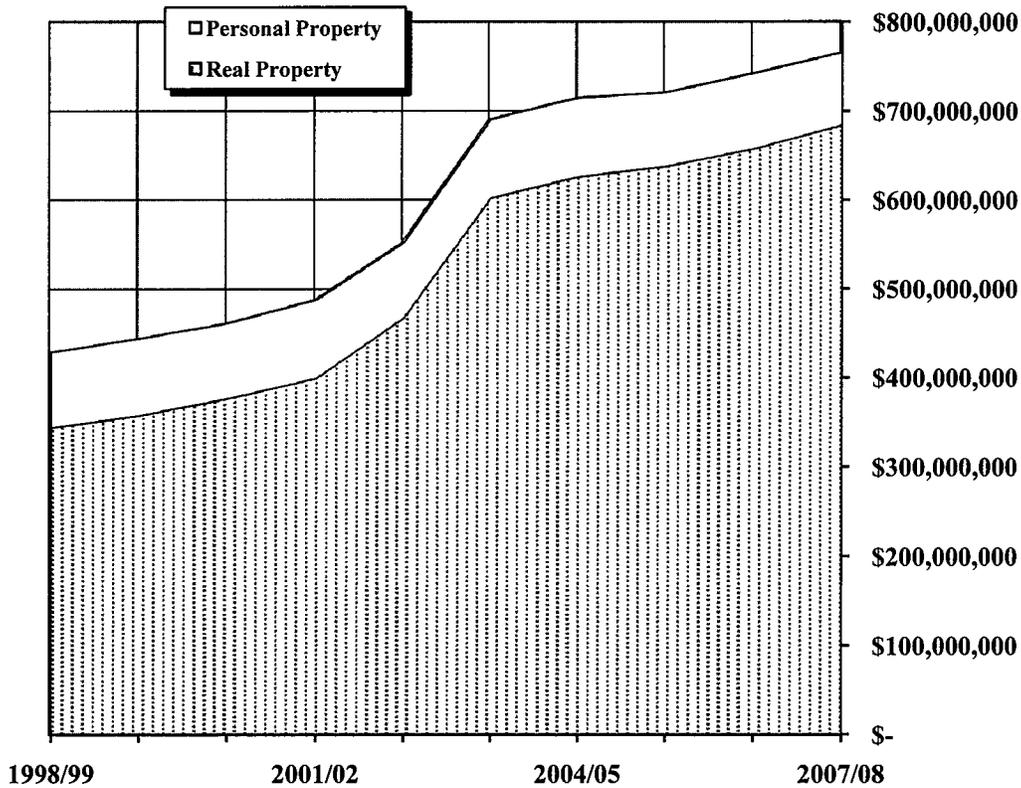
(1) Renaissance Zone Property are exempt from all millages except bonded indebtedness and Act 345 Pension.



**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Ad Valorem Taxable Values**  
**Ten Year Trends**

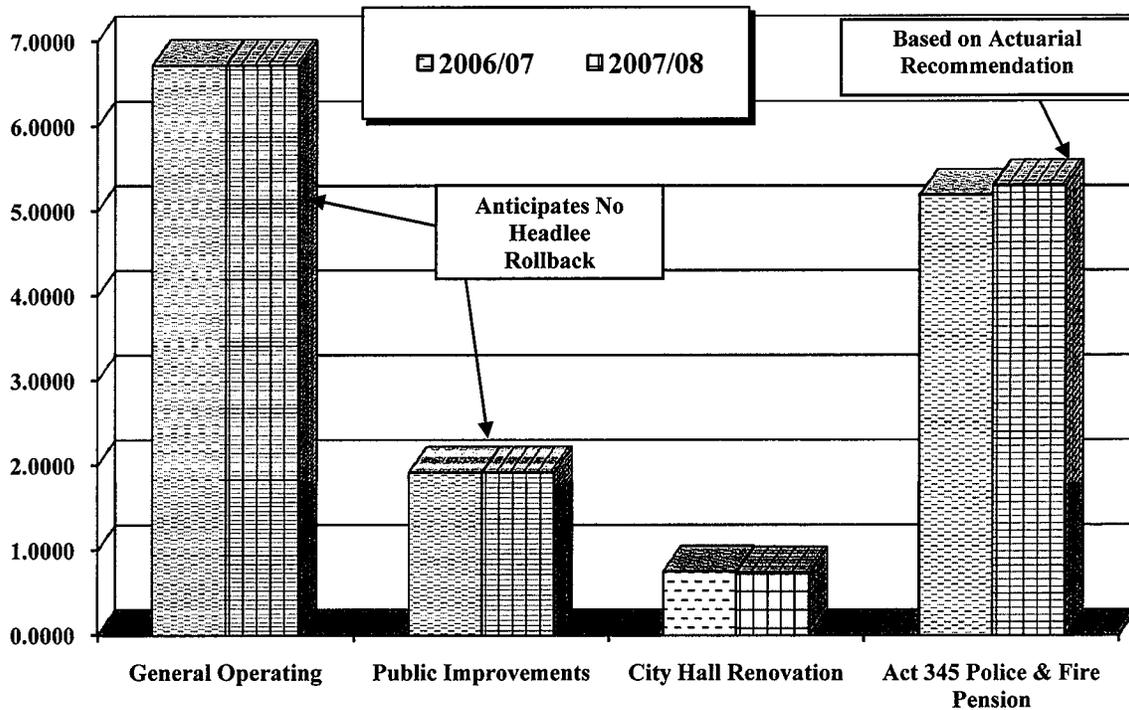
<b>Fiscal Year</b>	<b>Real Property</b>	<b>Personal Property</b>	<b>Total (1)</b>	<b>% Change</b>
1998/99	\$ 343,766,378	\$ 84,753,350	\$ 428,519,728	3.96%
1999/00	357,347,086	86,495,400	443,842,486	3.58%
2000/01	376,378,616	84,795,600	461,174,216	3.90%
2001/02	399,000,117	88,494,800	487,494,917	5.71%
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%

(1) Above Ad Valorem assessments include those properties located within Renaissance Zones and which are currently subject only to millage levied for bonded indebtedness and Act 345 Pension.



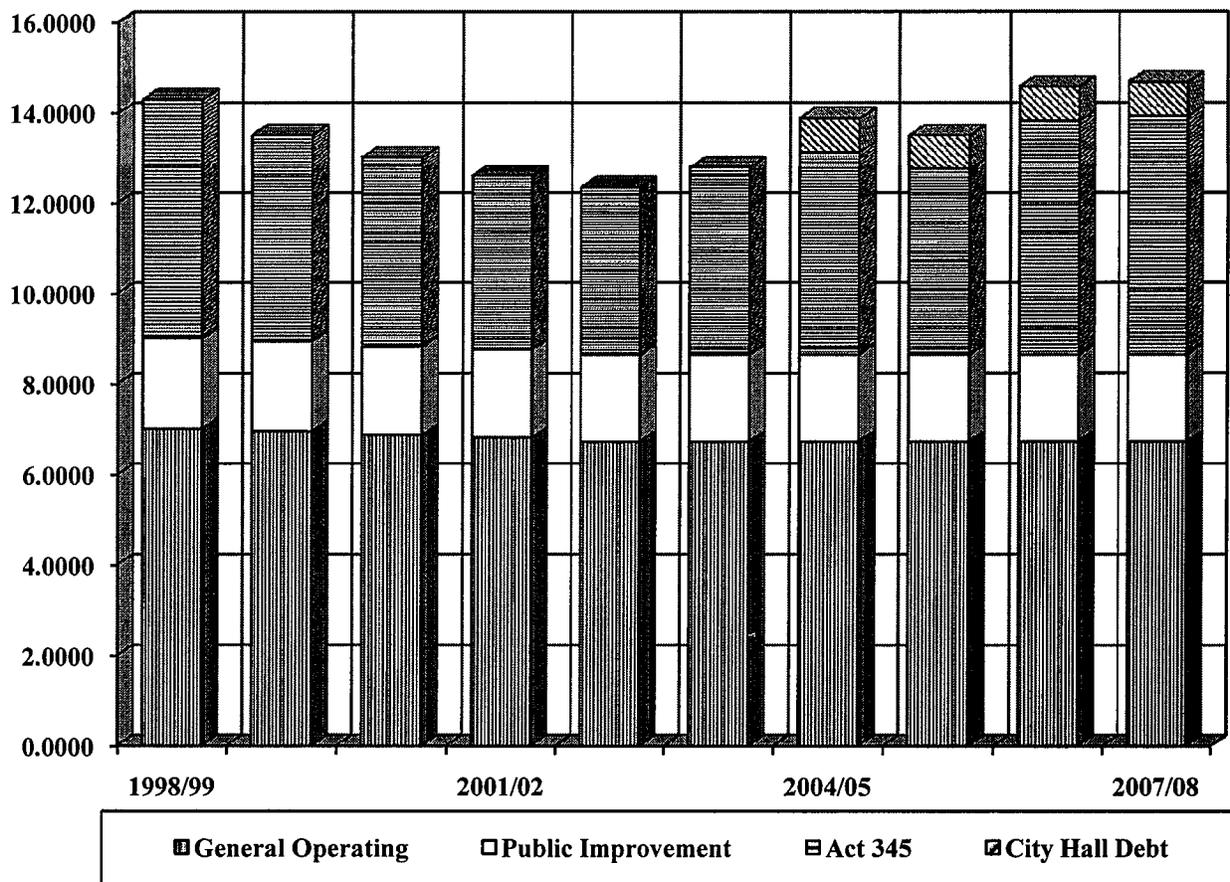
**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Comparison of Millage Rates**  
**For Fiscal Year 2006/07 and 2007/08**

<u>Purpose of Millage</u>	<u>Millage Rates</u>		<u>Change</u>	
	<u>2006/07</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	5.1900	5.3000	+ 0.1100	2.12%
<b>Total City Millage</b>	<b>14.5789</b>	<b>14.6789</b>	<b>+ 0.1000</b>	<b>0.69%</b>



**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**City Millage Rates**  
**Ten Year Trends**

Fiscal Year	General Operating	Public Improvement	Act 345 Police & Fire Pension	City Hall Debt	Total
1998/99	7.0000	2.0000	5.3000	-	14.3000
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



# 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, 2007, through June 30, 2008, 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, 2007 to June 30, 2008, 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 2006/07 budget be amended to those amounts reflected in the 2006/07 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 \$ 765,295,971.

**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 \$ 10,778,452.

<b>General Operating</b>	<b>6.7192 mills</b>
<b>Public Improvements</b>	<b>1.9197 mills</b>
<b>City Hall Debt</b>	<b>.7400 mills</b>
<b>State Act 345 Police and Fire Pension</b>	<b><u>5.3000 mills</u></b>
	<b><u>14.6789 mills</u></b>

\*\*\*\*\*

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 29<sup>th</sup> day of May, 2007.

**IN WITNESS WHEREOF**, I have hereunto affixed my signature and the Seal of the City of Jackson, Michigan, on this 30<sup>th</sup> day of May, 2007.

 City Clerk

**Attachment A**  
**Revenue Summary for Fiscal Year 2007/08**

Fund	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b>101 General Fund:</b>							
Property Taxes	6,023,451	6,543,351	7,027,530	7,561,776	8,133,776	8,388,622	8,388,622
Income Taxes	6,984,060	7,300,012	7,249,113	7,745,000	7,360,000	7,400,000	7,400,000
Licenses And Permits	216,538	254,973	231,377	259,050	242,250	244,200	244,200
Federal Grants	91,973	66,905	233,061	56,843	141,681	21,397	21,397
State Grants	55,372	34,015	297,604	14,885	29,117	14,961	14,961
State Revenue Sharing	5,622,229	5,481,002	5,394,488	5,419,000	5,396,000	5,396,000	5,396,000
Charges For Services	1,451,994	1,349,298	1,228,988	1,512,004	1,357,165	1,275,890	1,275,890
Fines And Forfeits	264,746	265,543	252,673	241,000	255,300	255,479	255,479
Investment Income	73,972	105,190	267,083	185,000	335,000	340,000	340,000
Contributions From Other Funds	271,834	207,452	626,667	340,000	353,452	364,000	364,000
Miscellaneous	402,970	1,391,596	1,319,811	611,961	127,847	252,701	252,701
	<u>21,459,139</u>	<u>22,999,337</u>	<u>24,128,395</u>	<u>23,946,519</u>	<u>23,731,588</u>	<u>23,953,250</u>	<u>23,953,250</u>
<b>202 Major Street:</b>							
Federal & State Grants	700,113	2,623,115	1,387,997	2,359,151	2,885,476	2,318,650	2,318,650
State Gas & Weight Tax	2,078,020	1,995,245	1,968,287	2,078,311	2,031,249	2,031,249	2,031,249
State Trunkline Maintenance	185,710	200,848	142,557	212,463	218,783	218,783	218,783
Interest	(1,954)	400	13,405	6,000	6,000	6,000	6,000
Miscellaneous	214,936	187,923	149,248	149,274	140,379	144,274	144,274
Contributions From Other Funds	1,005,980	1,387,522	399,328	1,302,569	1,178,819	577,350	577,350
	<u>4,182,805</u>	<u>6,395,053</u>	<u>4,060,822</u>	<u>6,107,768</u>	<u>6,460,706</u>	<u>5,296,306</u>	<u>5,296,306</u>
<b>203 Local Street:</b>							
State Gas & Weight Tax	629,040	609,745	601,127	634,741	620,551	620,551	620,551
Interest	450	656	2,276	1,000	711	1,000	1,000
Miscellaneous	15,024	0	1,044	0	2,240	1,800	1,800
Contributions From Other Funds	291,425	200,811	475,001	1,657,466	1,222,065	820,960	820,960
	<u>935,939</u>	<u>811,212</u>	<u>1,079,448</u>	<u>2,293,207</u>	<u>1,845,567</u>	<u>1,444,311</u>	<u>1,444,311</u>
<b>208 Ella W. Sharp Park Operating:</b>							
Charges For Goods & Services	543,501	520,671	551,055	635,000	594,700	640,000	640,000
Interest	59	1,904	403	1,000	500	1,000	1,000
Contributions From Other Funds	60,419	96,508	101,906	88,000	107,270	93,720	93,720
Miscellaneous	10,468	17,360	5,686	5,000	5,000	7,500	7,500
	<u>614,447</u>	<u>636,443</u>	<u>659,050</u>	<u>729,000</u>	<u>707,470</u>	<u>742,220</u>	<u>742,220</u>
<b>210 Land Acquisition Fund:</b>							
Charges For Services-Sales	0	100	11,000	0	10,000	10,000	10,000
Interest	35	190	165	0	600	0	0
Contributions From Other Funds	150,000	0	160,000	0	6,000	35,000	35,000
Loan Proceeds	370,000	0	0	0	0	0	0
	<u>520,035</u>	<u>290</u>	<u>171,165</u>	<u>0</u>	<u>16,600</u>	<u>45,000</u>	<u>45,000</u>
<b>211 Housing Initiative Fund:</b>							
Charges For Services-Sales	73,481	54,270	13,416	130,500	0	100,000	100,000
Miscellaneous-Donations	150,000	1,000	0	0	0	0	0
Interest	1,432	2,370	2,533	0	650	500	500
Contributions From Other Funds	50,000	70,000	0	0	0	0	0
	<u>274,913</u>	<u>127,640</u>	<u>15,949</u>	<u>130,500</u>	<u>650</u>	<u>100,500</u>	<u>100,500</u>
<b>245 Public Improvement:</b>							
Property Taxes	1,024,909	1,071,838	1,104,444	1,143,000	1,153,700	1,199,000	1,199,000
Interest	9,823	24,098	39,151	25,000	65,000	25,000	25,000
	<u>1,034,732</u>	<u>1,095,936</u>	<u>1,143,595</u>	<u>1,168,000</u>	<u>1,218,700</u>	<u>1,224,000</u>	<u>1,224,000</u>

**Attachment A**  
**Revenue Summary for Fiscal Year 2007/08**

Fund	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b>249 Building Department:</b>							
Licenses & Permits	261,479	293,945	303,013	274,000	229,500	225,000	225,000
Charges For Services-Other	62,695	94,969	74,746	97,500	108,000	79,000	79,000
Interest	2,631	2,797	7,621	2,000	12,000	10,000	10,000
Miscellaneous	7,902	11,300	13,317	10,000	12,000	10,000	10,000
Contributions From Other Funds	70,000	175,000	185,000	260,000	252,200	207,428	207,428
	<u>404,707</u>	<u>578,011</u>	<u>583,697</u>	<u>643,500</u>	<u>613,700</u>	<u>531,428</u>	<u>531,428</u>
<b>257 Budget Stabilization:</b>							
Interest	7,253	11,158	0	50,000	72,000	75,000	75,000
Contributions From Other Funds	0	1,000,000	57,851	0	0	0	0
	<u>7,253</u>	<u>1,011,158</u>	<u>57,851</u>	<u>50,000</u>	<u>72,000</u>	<u>75,000</u>	<u>75,000</u>
<b>265 Drug Law Enforcement:</b>							
Sale of Property	2,881	923	23,082	3,000	14,500	9,000	9,000
Interest	751	514	327	400	206	200	200
Miscellaneous	64,335	27,536	47,973	30,000	42,802	13,130	13,130
	<u>67,967</u>	<u>28,973</u>	<u>71,382</u>	<u>33,400</u>	<u>57,508</u>	<u>22,330</u>	<u>22,330</u>
<b>267 Local Law Enf. Block Grant:</b>							
Federal Grants	74,606	63,030	28,808	0	0	0	0
Interest	1,368	1,582	(467)	0	0	0	0
Contributions From Other Funds	7,003	3,675	0	0	0	0	0
Miscellaneous	1,410	0	0	0	0	0	0
	<u>84,387</u>	<u>68,287</u>	<u>28,341</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>268 Byrne JAG Grant:</b>							
Federal Grants	0	0	66,896	28,426	28,426	0	0
Interest	0	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>66,896</u>	<u>28,426</u>	<u>28,426</u>	<u>0</u>	<u>0</u>
<b>270 LAWNET Grant:</b>							
Federal Grants	32,352	55,404	57,159	73,888	66,059	8,363	8,363
Interest	80	37	2	0	0	0	0
Contributions From Other Funds	29,500	65,123	59,894	77,780	66,689	26,188	26,188
Miscellaneous	1,540	0	0	0	0	0	0
	<u>63,472</u>	<u>120,564</u>	<u>117,055</u>	<u>151,668</u>	<u>132,748</u>	<u>34,551</u>	<u>34,551</u>
<b>293 Waterfront Redevelopment Grant:</b>							
State Grant	0	0	14,108	300,000	88,760	267,391	267,391
Interest	0	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>14,108</u>	<u>300,000</u>	<u>88,760</u>	<u>267,391</u>	<u>267,391</u>
<b>294 Brownfield Assessment Grant:</b>							
Federal Grants	0	4,423	139,830	200,000	198,787	56,960	56,960
Interest	0	0	50	0	0	0	0
	<u>0</u>	<u>4,423</u>	<u>139,880</u>	<u>200,000</u>	<u>198,787</u>	<u>56,960</u>	<u>56,960</u>
<b>296 Recreation Activity:</b>							
Charges For Goods & Services	318,680	291,201	275,295	320,000	298,000	308,000	308,000
Interest	668	1,504	2,299	1,000	1,000	2,000	2,000
Miscellaneous	4,135	0	0	0	0	0	0
	<u>323,483</u>	<u>292,705</u>	<u>277,594</u>	<u>321,000</u>	<u>299,000</u>	<u>310,000</u>	<u>310,000</u>

**Attachment A**  
**Revenue Summary for Fiscal Year 2007/08**

Fund	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b>297 JPS Recreation Millage Program:</b>							
Contribution From JPS	0	0	227,116	233,929	233,929	240,947	240,947
Interest	0	0	47	0	0	0	0
Contributions From Other Funds	0	0	36,196	0	0	0	0
	<u>0</u>	<u>0</u>	<u>263,359</u>	<u>233,929</u>	<u>233,929</u>	<u>240,947</u>	<u>240,947</u>
<b>320 1998 MTF Bond Debt Service:</b>							
Contributions From Other Funds	123,505	123,841	123,950	128,717	128,717	128,144	128,144
	<u>123,505</u>	<u>123,841</u>	<u>123,950</u>	<u>128,717</u>	<u>128,717</u>	<u>128,144</u>	<u>128,144</u>
<b>323 MULA Loan Debt Service:</b>							
Contributions From Other Funds	84,000	144,000	144,000	144,000	144,000	144,000	144,000
	<u>84,000</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>
<b>324 MTF Bond Debt Service:</b>							
Contributions From Other Funds	42,891	154,975	152,775	150,575	150,575	153,210	153,210
	<u>42,891</u>	<u>154,975</u>	<u>152,775</u>	<u>150,575</u>	<u>150,575</u>	<u>153,210</u>	<u>153,210</u>
<b>365 City Hall Debt Service:</b>							
Property Taxes	0	538,828	550,335	564,000	566,500	571,425	571,425
Interest	11	2,661	2,676	699	2,200	2,200	2,200
Bond Proceeds-Capitalized Int.	102,798	2,167	4,154	0	0	0	0
	<u>102,809</u>	<u>543,656</u>	<u>557,165</u>	<u>564,699</u>	<u>568,700</u>	<u>573,625</u>	<u>573,625</u>
<b>368 Building Authority Debt Service:</b>							
Charges For Goods & Services	217,578	219,584	125,964	127,654	127,104	127,944	127,944
	<u>217,578</u>	<u>219,584</u>	<u>125,964</u>	<u>127,654</u>	<u>127,104</u>	<u>127,944</u>	<u>127,944</u>
<b>395 2001 DDA TIF Debt Service:</b>							
Interest	245	9,753	0	0	0	0	0
Contributions From Other Funds	1,000,000	337,099	805,670	885,000	892,000	969,000	969,000
	<u>1,000,245</u>	<u>346,852</u>	<u>805,670</u>	<u>885,000</u>	<u>892,000</u>	<u>969,000</u>	<u>969,000</u>
<b>398 2002 BRA TIF Debt Service:</b>							
Interest	6,267	5,742	54	0	0	0	0
Contributions From Other Funds	815,105	71,987	952,860	980,000	980,000	1,014,000	1,014,000
	<u>821,372</u>	<u>77,729</u>	<u>952,914</u>	<u>980,000</u>	<u>980,000</u>	<u>1,014,000</u>	<u>1,014,000</u>
<b>401 Capital Projects:</b>							
Interest	0	7	0	0	0	0	0
Miscellaneous-Donations	28,100	11,000	3,430	0	10,060	6,858	6,858
Contributions From Other Funds	321,358	219,472	303,506	448,000	524,000	614,345	614,345
	<u>349,458</u>	<u>230,479</u>	<u>306,936</u>	<u>448,000</u>	<u>534,060</u>	<u>621,203</u>	<u>621,203</u>
<b>402 Water Equipment &amp; Replacement:</b>							
Interest & Miscellaneous	12,341	23,168	65,084	20,000	65,850	60,000	60,000
Contributions From Other Funds	1,600,000	1,700,000	2,300,000	1,800,000	1,800,000	1,300,000	1,300,000
	<u>1,612,341</u>	<u>1,723,168</u>	<u>2,365,084</u>	<u>1,820,000</u>	<u>1,865,850</u>	<u>1,360,000</u>	<u>1,360,000</u>
<b>404 Sanitary Sewer Maintenance:</b>							
Interest & Miscellaneous	7	196	92	0	0	0	0
Contributions From Other Funds	374,400	392,151	382,656	477,102	487,450	481,583	481,583
	<u>374,407</u>	<u>392,347</u>	<u>382,748</u>	<u>477,102</u>	<u>487,450</u>	<u>481,583</u>	<u>481,583</u>

**Attachment A**  
**Revenue Summary for Fiscal Year 2007/08**

Fund	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b>405 Sanitary Sewer Replacement:</b>							
Interest & Miscellaneous	9,191	24,439	37,070	23,000	44,000	44,000	44,000
Contributions From Other Funds	600,000	600,000	648,000	648,000	648,000	648,000	648,000
	<u>609,191</u>	<u>624,439</u>	<u>685,070</u>	<u>671,000</u>	<u>692,000</u>	<u>692,000</u>	<u>692,000</u>
<b>406 Wastewater Equipment Replacement:</b>							
Interest	31,638	56,273	121,725	85,000	124,000	90,000	90,000
Contributions From Other Funds	386,858	386,858	422,800	422,800	422,800	600,000	600,000
	<u>418,496</u>	<u>443,131</u>	<u>544,525</u>	<u>507,800</u>	<u>546,800</u>	<u>690,000</u>	<u>690,000</u>
<b>465 City Hall Construction:</b>							
Contribution from County	0	0	23,442	0	0	0	0
Interest	71,908	98,184	22,587	0	4,000	0	0
Bond Proceeds	9,741,671	0	0	0	0	0	0
	<u>9,813,579</u>	<u>98,184</u>	<u>46,029</u>	<u>0</u>	<u>4,000</u>	<u>0</u>	<u>0</u>
<b>494 Brownfield Redevelopment Authority:</b>							
Property Taxes	1,171,331	1,334,953	1,354,047	1,284,842	1,317,295	1,377,237	1,377,237
Interest	3,553	18,208	62,026	40,000	75,000	80,000	80,000
	<u>1,174,884</u>	<u>1,353,161</u>	<u>1,416,073</u>	<u>1,324,842</u>	<u>1,392,295</u>	<u>1,457,237</u>	<u>1,457,237</u>
<b>496 Downtown Development Authority Project:</b>							
Property Taxes	847,306	869,006	872,740	850,000	895,000	917,000	917,000
Interest	5,460	15,556	44,300	40,000	45,000	50,000	50,000
Miscellaneous	0	9,000	9,000	9,000	9,000	9,000	9,000
	<u>852,766</u>	<u>893,562</u>	<u>926,040</u>	<u>899,000</u>	<u>949,000</u>	<u>976,000</u>	<u>976,000</u>
<b>583 Ella W. Sharp Park Golf Practice Center:</b>							
Charges For Goods & Services	59,179	47,841	51,154	87,800	62,600	85,300	85,300
Interest & Miscellaneous	1,359	136	19	100	0	0	0
Contributions From Other Funds	225	779	147	0	10,000	0	0
	<u>60,763</u>	<u>48,756</u>	<u>51,320</u>	<u>87,900</u>	<u>72,600</u>	<u>85,300</u>	<u>85,300</u>
<b>585 Auto Parking System:</b>							
Charges For Goods & Services	47,694	63,985	70,543	72,055	72,279	73,904	73,904
Interest	1,059	1,726	2,294	1,030	2,300	2,300	2,300
Parking Fines	0	1,805	1,238	1,133	1,133	1,133	1,133
Contributions From Other Funds	28,285	28,992	29,717	30,460	30,460	31,222	31,222
	<u>77,038</u>	<u>96,508</u>	<u>103,792</u>	<u>104,678</u>	<u>106,172</u>	<u>108,559</u>	<u>108,559</u>
<b>586 Parking Assessment:</b>							
Charges For Goods & Services	32,790	19,792	25,840	23,731	24,893	24,893	24,893
Interest	3,623	5,675	11,433	5,000	8,000	8,000	8,000
Parking Fines	46,852	42,935	30,317	40,000	40,000	41,000	41,000
Contributions From Other Funds	76,925	74,820	77,862	105,138	112,666	112,666	112,666
	<u>160,190</u>	<u>143,222</u>	<u>145,452</u>	<u>173,869</u>	<u>185,559</u>	<u>186,559</u>	<u>186,559</u>
<b>590 Sewer:</b>							
Charges For Goods & Services	4,412,641	4,595,743	4,550,800	4,810,000	4,908,000	5,276,000	5,276,000
Interest & Rents	31,791	57,090	117,134	70,000	100,000	100,000	100,000
Miscellaneous	108,756	303,849	106,791	80,000	91,000	66,000	66,000
	<u>4,553,188</u>	<u>4,956,682</u>	<u>4,774,725</u>	<u>4,960,000</u>	<u>5,099,000</u>	<u>5,442,000</u>	<u>5,442,000</u>

**Attachment A**  
**Revenue Summary for Fiscal Year 2007/08**

Fund	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b>591 Water:</b>							
Charges For Goods & Services	5,829,820	6,102,419	6,095,758	6,520,628	5,927,317	6,234,900	6,234,900
Interest & Rents	48,109	78,574	126,850	80,000	120,000	100,000	100,000
Contributions From Other Funds	160,496	172,743	181,585	202,787	214,029	224,443	224,443
Miscellaneous	179,913	141,067	133,034	140,500	131,237	130,000	130,000
	<u>6,218,338</u>	<u>6,494,803</u>	<u>6,537,227</u>	<u>6,943,915</u>	<u>6,392,583</u>	<u>6,689,343</u>	<u>6,689,343</u>
<b>599 Parking Deck:</b>							
Charges For Goods & Services	250,050	250,050	250,000	250,000	250,000	250,000	250,000
Miscellaneous	3,429	(45)	0	0	0	0	0
Interest	(55)	8,400	21,262	7,000	22,000	22,000	22,000
	<u>253,424</u>	<u>258,405</u>	<u>271,262</u>	<u>257,000</u>	<u>272,000</u>	<u>272,000</u>	<u>272,000</u>
<b>641 Public Works Administration:</b>							
Charges For Goods & Services	743,094	602,864	487,967	679,167	681,164	672,608	672,608
Interest	4,799	8,721	15,380	8,000	15,000	0	0
Miscellaneous	15,570	7,898	0	0	0	0	0
	<u>763,463</u>	<u>619,483</u>	<u>503,347</u>	<u>687,167</u>	<u>696,164</u>	<u>672,608</u>	<u>672,608</u>
<b>642 Engineering Administration:</b>							
Charges For Goods & Services	359,281	343,997	339,975	410,549	394,218	386,266	386,266
Interest	1,170	2,882	4,697	0	0	0	0
Miscellaneous	4,337	260	251	0	0	0	0
	<u>364,788</u>	<u>347,139</u>	<u>344,923</u>	<u>410,549</u>	<u>394,218</u>	<u>386,266</u>	<u>386,266</u>
<b>661 Motor Pool And Garage:</b>							
Charges For Goods & Services	1,177,673	1,052,023	1,028,598	1,053,888	1,113,632	1,146,112	1,146,112
Interest	10,116	20,658	47,154	20,000	40,000	40,000	40,000
Miscellaneous	63,269	58,737	188,942	50,000	9,126	1,000	1,000
	<u>1,251,058</u>	<u>1,131,418</u>	<u>1,264,694</u>	<u>1,123,888</u>	<u>1,162,758</u>	<u>1,187,112</u>	<u>1,187,112</u>
<b>663 Equipment Revolving:</b>							
Charges For Goods & Services	93,618	0	5,714	5,749	12,959	70,912	70,912
	<u>93,618</u>	<u>0</u>	<u>5,714</u>	<u>5,749</u>	<u>12,959</u>	<u>70,912</u>	<u>70,912</u>
<b>677 Workers Compensation:</b>							
Interest	55,276	36,448	112,072	50,000	115,000	120,000	120,000
Miscellaneous	40,187	32,316	174,969	25,000	25,000	25,000	25,000
Contributions From Other Funds	243,791	234,115	245,099	259,000	253,600	262,575	262,575
	<u>339,254</u>	<u>302,879</u>	<u>532,140</u>	<u>334,000</u>	<u>393,600</u>	<u>407,575</u>	<u>407,575</u>
<b>678 Prescription Drug:</b>							
Interest	0	0	0	0	3,000	6,000	6,000
Contributions From Other Funds	0	0	167,467	0	1,077,800	1,185,580	1,185,580
	<u>0</u>	<u>0</u>	<u>167,467</u>	<u>0</u>	<u>1,080,800</u>	<u>1,191,580</u>	<u>1,191,580</u>
<b>702 County &amp; School Tax Collection:</b>							
Interest	28,147	61,451	122,735	110,000	135,000	140,000	140,000
	<u>28,147</u>	<u>61,451</u>	<u>122,735</u>	<u>110,000</u>	<u>135,000</u>	<u>140,000</u>	<u>140,000</u>
<b>711 Cemetery Perpetual Maintenance:</b>							
Charges For Goods & Services	21,379	34,945	28,820	35,000	35,000	35,000	35,000
Investment Income	(4,641)	43,815	13,966	80,000	104,000	80,000	80,000
	<u>16,738</u>	<u>78,760</u>	<u>42,786</u>	<u>115,000</u>	<u>139,000</u>	<u>115,000</u>	<u>115,000</u>

**Attachment A**  
**Revenue Summary for Fiscal Year 2007/08**

Fund	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b>718 Ella W. Sharp Endowment:</b>							
Investment Income	24,944	28,636	37,675	48,000	52,270	53,720	53,720
	<u>24,944</u>	<u>28,636</u>	<u>37,675</u>	<u>48,000</u>	<u>52,270</u>	<u>53,720</u>	<u>53,720</u>
<b>731 Employees Retirement System:</b>							
Investment Income	2,862,652	2,201,152	1,992,902	1,850,000	4,350,000	3,350,000	3,350,000
Employee Contributions	276,909	364,860	459,850	575,000	574,813	592,057	592,057
Contributions From Other Funds	398,584	486,144	605,771	783,595	757,217	779,933	779,933
	<u>3,538,145</u>	<u>3,052,156</u>	<u>3,058,523</u>	<u>3,208,595</u>	<u>5,682,030</u>	<u>4,721,990</u>	<u>4,721,990</u>
<b>732 Policemen's &amp; Firemen's Pension:</b>							
Investment Income	1,227,006	221,795	608,989	875,000	903,500	870,000	870,000
Contributions From General Fund	301,041	528,199	806,276	934,667	934,667	612,545	612,545
	<u>1,528,047</u>	<u>749,994</u>	<u>1,415,265</u>	<u>1,809,667</u>	<u>1,838,167</u>	<u>1,482,545</u>	<u>1,482,545</u>
<b>733 Policemen's &amp; Firemen's Pension-Act 345:</b>							
Investment Income	4,111,650	1,168,313	2,665,513	2,775,000	2,625,000	2,675,000	2,675,000
Employee Contributions	532,284	572,448	738,794	575,000	750,000	750,000	750,000
Contributions From Other Funds	2,192,507	2,466,634	2,327,991	3,098,776	3,098,776	3,289,972	3,289,972
	<u>6,836,441</u>	<u>4,207,395</u>	<u>5,732,298</u>	<u>6,448,776</u>	<u>6,473,776</u>	<u>6,714,972</u>	<u>6,714,972</u>
<b>736 Public Employee Health Care:</b>							
Investment Income	0	92	9,204	7,500	11,000	11,000	11,000
Contributions From Other Funds	5,000	250,000	0	0	0	0	0
	<u>5,000</u>	<u>250,092</u>	<u>9,204</u>	<u>7,500</u>	<u>11,000</u>	<u>11,000</u>	<u>11,000</u>
<b>895 Special Assessment:</b>							
Special Assessments	433,248	241,602	358,163	663,799	599,168	489,691	489,691
	<u>433,248</u>	<u>241,602</u>	<u>358,163</u>	<u>663,799</u>	<u>599,168</u>	<u>489,691</u>	<u>489,691</u>

**Attachment B**  
**Expense Summary for Fiscal Year 2007/08**

	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b>General Fund :</b>							
101-101 City Council	76,344	70,428	79,904	80,390	82,740	83,938	83,938
101-137 Admin. Hearing Bureau	0	5,475	19,509	30,728	29,628	30,990	30,990
101-172 City Manager	438,010	409,199	323,844	350,801	349,012	360,942	360,942
101-192 City Clerk-Elections	104,985	103,062	95,609	136,617	123,907	131,439	131,439
101-201 Finance	353,542	368,852	389,115	405,496	406,284	418,208	418,208
101-209 City Assessor	360,412	361,954	352,085	407,202	367,330	403,324	403,324
101-210 City Attorney	403,987	389,354	451,911	485,838	481,973	503,776	503,776
101-215 City Clerk	184,750	188,952	179,765	193,754	191,704	201,012	201,012
101-226 Personnel	291,416	293,206	333,267	352,858	344,865	391,143	391,143
101-233 Purchasing	161,472	148,035	158,300	162,026	163,914	164,560	164,560
101-253 City Treasurer	263,609	318,084	294,574	316,287	315,915	321,624	321,624
101-254 City Income Tax Admin.	253,216	201,525	226,114	263,194	262,042	265,674	265,674
101-258 Mgt. Information Services	407,733	248,933	267,382	257,199	260,756	255,440	255,440
101-265 City Hall & Grounds	299,640	419,385	321,119	292,965	304,714	311,865	311,865
101-276 Cemeteries	382,340	407,666	436,047	418,091	415,228	440,081	440,081
101-299 Unallocated	461,585	617,463	611,347	721,310	624,869	566,216	566,216
101-301 Police	7,617,746	7,833,632	8,388,554	8,886,216	8,599,380	8,798,244	8,798,244
101-303 Police Youth Services-JPS	201,611	244,575	267,782	304,578	279,525	293,806	293,806
101-305 NFBP Grant	44,742	15,599	36,597	0	0	0	0
101-308 STEP Grant	47,099	36,756	33,580	0	21,827	0	0
101-311 JCCAE Grant	7,783	6,516	13,755	4,394	13,506	0	0
101-313 Consortium Training	0	3,605	32,609	43,472	55,730	30,044	30,044
101-314 In-Service Training	7,740	16,674	15,854	14,685	15,682	14,761	14,761
101-315 MCOLES Training	675	8,490	8,850	0	12,242	0	0
101-337 Fire Administration	263,631	241,281	249,776	274,561	269,114	278,946	278,946
101-340 Fire Suppression	4,003,272	4,227,541	4,670,932	4,865,959	4,812,497	4,999,383	4,999,383
101-341 Fire Prevention	22,023	18,381	12,491	29,960	13,500	13,500	13,500
101-343 Fire Training	160,754	192,972	177,104	223,628	211,626	235,947	235,947
101-350 Public Safety - Unallocated	769,301	1,127,323	1,377,928	1,612,167	2,154,867	1,821,325	1,821,325
101-401 Planning	141,175	113,457	101,859	102,268	102,268	49,522	109,522
101-426 Office Of Emerg. Measures	60,942	37,424	45,638	61,782	57,638	61,409	61,409
101-441 Tax Property Maintenance	67,561	36,507	18,100	64,045	63,461	0	0
101-442 Civic Affairs	103,562	84,144	66,642	83,469	73,000	70,000	70,000
101-445 Drains At Large	58,615	67,599	56,155	85,000	74,992	73,689	73,689
101-446 Storm Drain Construction	46,322	7,858	59,556	98,000	89,452	97,000	97,000
101-447 Ground Maintenance	300,138	172,120	141,008	184,658	172,911	170,198	170,198
101-448 Sidewalk Construction	123,642	102,402	223,200	294,924	190,000	130,000	130,000
101-450 Street Lighting	353,529	380,818	831,659	371,373	371,747	380,873	380,873
101-455 Weed Control	21,915	8,727	20,122	27,525	26,870	27,615	27,615
101-459 Emergency Equipment	4,774	2,842	3,573	7,566	0	0	0
101-690 Forestry	610,130	551,875	527,095	553,070	576,105	557,954	557,954
101-692 Parks, Rec. & Grounds Admin.	623,014	646,807	673,900	701,641	702,532	720,996	720,996
101-694 JPS Recreation Programs	167,536	133,980	0	0	0	0	0
101-697 Parks and Facilities Maint.	509,562	499,867	516,136	550,605	542,268	513,442	513,442
101-698 Lt. Nixon Memorial Park	139,404	131,713	135,236	178,871	159,571	159,995	159,995
101-699 Sharp Park Swimming Pool	107,635	96,207	96,321	129,004	121,904	126,691	126,691
101-803 Historical District	48,363	36,025	35,279	38,422	22,855	42,817	42,817
101-896 Human Relations	27,442	3,515	29,873	53,197	53,197	61,543	61,543
101-999 Contributions to Other Funds	357,183	1,641,894	823,915	714,784	394,765	292,361	317,361
<b>General Fund Total</b>	<b>21,461,862</b>	<b>23,280,699</b>	<b>24,230,971</b>	<b>25,434,580</b>	<b>24,979,913</b>	<b>24,872,293</b>	<b>24,957,293</b>

**Attachment B**  
**Expense Summary for Fiscal Year 2007/08**

		2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
		Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Special Revenue Funds :</b>								
202	Major Street	3,963,970	6,049,357	4,170,012	6,592,547	7,025,334	5,447,126	5,447,126
203	Local Street	931,365	821,005	978,573	2,324,353	1,867,760	1,741,237	1,741,237
208	Ella W. Sharp Park Operating	614,176	634,953	658,444	728,989	696,525	733,806	733,806
210	Land Acquisition	516,079	8,752	148,887	5,000	45,000	45,000	45,000
211	Housing Initiative	253,066	73,801	182,337	37,785	31,675	35,020	35,020
245	Public Improvement	616,902	1,319,066	578,017	1,498,966	1,854,282	1,403,515	1,403,515
249	Building Department	392,746	606,115	584,468	643,696	613,700	531,426	531,426
257	Budget Stabilization	7,253	11,158	57,851	50,000	72,000	75,000	75,000
265	Drug Law Enforcement	99,424	70,684	66,776	26,934	56,473	32,480	32,480
268	Byrne JAG Grant	0	0	0	28,426	28,426	0	0
270	LAWNET Grant	68,886	120,209	117,091	151,668	132,749	34,551	34,551
293	Waterfront Redevelopment Grant	0	0	14,108	300,000	88,760	267,391	267,391
294	Brownfield Assessment Grant	0	4,423	139,829	200,000	198,787	57,011	57,011
296	Recreation Activity	302,420	289,214	308,689	327,741	316,048	309,114	309,114
297	JPS Recreation Millage Program	0	0	239,833	233,929	245,000	240,947	240,947
<b>Debt Service Funds :</b>								
320	1998 MTF Bond Debt Service	123,505	123,841	123,950	128,717	128,717	128,144	128,144
323	Michigan U. L. A. Loan Debt Service	84,000	144,000	144,000	144,000	144,000	144,000	144,000
324	2003 MTF Bond Debt Service	42,891	154,975	152,775	150,575	150,575	153,210	153,210
365	City Hall Debt Service	0	627,956	546,898	564,699	564,699	581,174	581,174
368	Building Authority Debt Service	218,128	219,584	125,964	127,654	127,104	127,944	127,944
395	2001 DDA TIF Debt Service Fund	672,905	746,790	815,790	891,945	891,945	968,923	968,923
398	2002 BRA TIF Debt Service Fund	955,220	955,720	955,469	980,720	980,470	1,014,470	1,014,470
<b>Capital Projects Funds :</b>								
401	Capital Projects	349,458	202,598	306,881	448,000	561,990	621,203	621,203
402	Water Equipment & Replacement	1,342,186	1,622,766	1,622,246	1,424,801	2,388,146	1,791,213	1,791,213
404	Sanitary Sewer Maintenance	374,400	392,430	387,360	477,102	482,762	481,583	481,583
405	Sanitary Sewer Replacement	259,842	366,629	750,970	654,400	654,244	667,000	667,000
406	Wastewater Equipment Replacement	29,942	53,868	147,786	2,860,000	375,000	3,315,000	3,315,000
465	City Hall Construction	1,424,448	7,409,109	1,064,688	0	63,547	0	0
494	Brownfield Redevelopment Authority	376,964	310,218	1,038,046	1,178,716	1,294,415	1,209,375	1,209,375
496	DDA Project	112,285	511,784	1,085,640	1,159,460	1,181,460	1,259,222	1,259,222
<b>Enterprise Funds :</b>								
583	Sharp Park Golf Practice Center	81,726	67,223	72,502	84,223	80,586	84,789	84,789
585	Auto Parking System	74,070	113,791	85,925	119,838	105,895	109,098	109,098
586	Parking Assessment	146,371	138,301	118,659	188,355	197,741	196,726	196,726
590	Sewer	5,291,433	5,478,184	5,797,481	6,572,459	6,715,401	6,766,307	6,766,307
591	Water	6,478,451	6,537,647	7,522,445	7,526,158	7,371,588	7,213,924	7,213,924
599	Parking Garage	369,135	386,660	393,303	456,649	430,864	462,720	462,720
<b>Internal Service Funds :</b>								
641	Public Works Administration	719,233	656,208	563,300	679,167	707,103	672,608	672,608
642	Engineering Administration	319,415	368,090	353,644	425,542	403,982	380,697	380,697
661	Motor Pool & Garage	1,094,174	959,443	1,028,933	1,763,649	1,729,712	1,753,145	1,753,145
663	Equipment Revolving	93,618	0	5,714	5,749	12,959	70,912	70,912
677	Workers' Compensation	735,462	304,835	587,677	208,000	425,550	432,450	432,450
678	Prescription Drug	0	0	154,801	0	994,620	1,105,120	1,105,120

**Attachment B**  
**Expense Summary for Fiscal Year 2007/08**

		2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
		Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Trust &amp; Agency Funds :</b>								
702	County & School Tax Collection	28,147	61,451	122,735	110,000	135,000	140,000	140,000
711	Cemetery Perpetual Maintenance	72,962	63,267	62,743	80,000	80,000	80,000	80,000
718	Ella W. Sharp Endowment	41,919	36,508	34,906	48,000	52,270	53,720	53,720
731	Employees' Retirement System	1,884,679	1,888,030	2,077,305	1,740,000	1,905,000	2,030,000	2,030,000
732	Policemen's & Firemen's Pension	1,376,706	1,343,856	1,348,535	1,310,000	1,310,000	1,310,000	1,310,000
733	Policemen's & Firemen's Pens.-345	3,242,264	3,285,720	3,151,467	3,200,000	3,241,000	3,350,000	3,350,000
736	Public Employee Health Care	0	0	0	10,000	25,000	13,400	13,400
<b>Special Assessment Funds :</b>								
895	Special Assessment	333,720	333,776	308,957	663,799	599,168	489,691	489,691

# General Fund

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

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## **(101) General Fund**

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

**CHARACTER** - The General Fund receives a variety of revenues, such as general property taxes, license fees, fines, penalties, permit fees, state aid and grants, federal grants, revenues from the use of money and property, and charges for current 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**

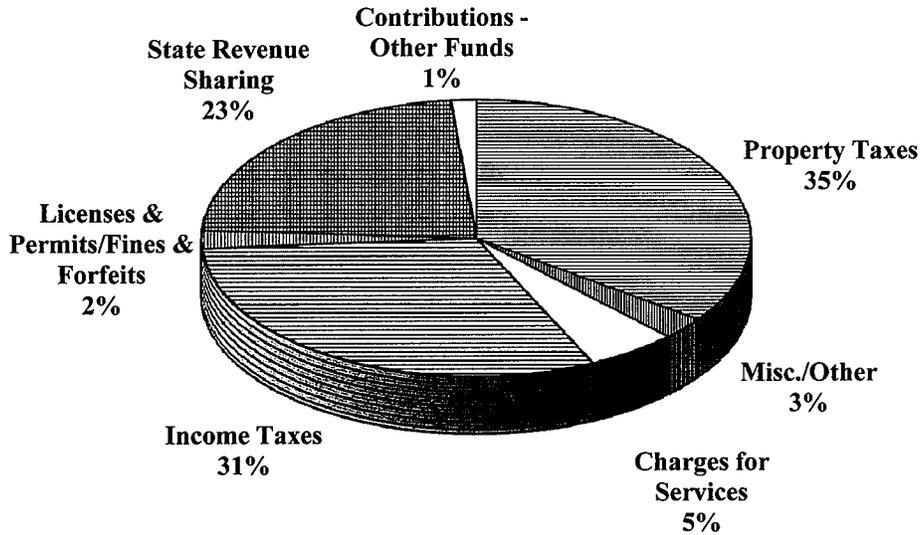
- |                                      |   |
|--------------------------------------|---|
| 1. City Council                      | 11. City Treasurer / Income Tax Administrator |
| 2. Administrative Hearings Bureau    | 12. Management Information Services           |
| 3. City Manager                      | 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.

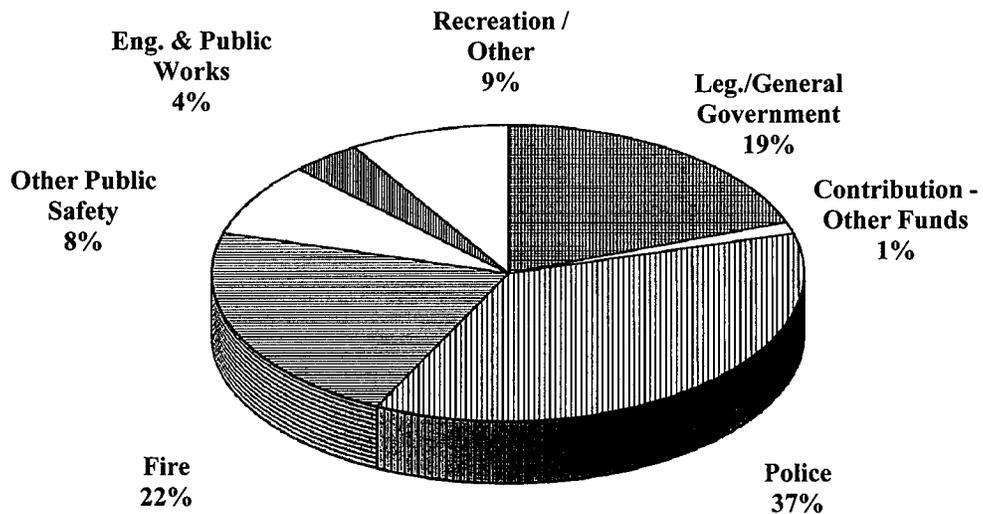
**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**General Fund**

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**Revenues**



**Expenditures**



**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**General Fund**

**Summary of Revenues, Expenditures and Changes in Fund Balances**

	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b>Revenues:</b>							
Property Taxes	6,023,451	6,543,351	7,027,530	7,561,776	8,133,776	8,388,622	8,388,622
Income Taxes	6,984,060	7,300,012	7,249,113	7,745,000	7,360,000	7,400,000	7,400,000
Licenses And Permits	216,538	254,973	231,377	259,050	242,250	244,200	244,200
Federal Grants	91,973	66,905	233,061	56,843	141,681	21,397	21,397
State Grants	55,372	34,015	297,604	14,885	29,117	14,961	14,961
State Revenue Sharing	5,622,229	5,481,002	5,394,488	5,419,000	5,396,000	5,396,000	5,396,000
Charges For Services	1,451,994	1,349,298	1,228,988	1,512,004	1,357,165	1,275,890	1,275,890
Fines And Forfeits	264,746	265,543	252,673	241,000	255,300	255,479	255,479
Investment Income	73,972	105,190	267,083	185,000	335,000	340,000	340,000
Contributions From Other Funds	271,834	207,452	626,667	340,000	353,452	364,000	364,000
Miscellaneous	402,970	1,391,596	1,319,811	611,961	127,847	252,701	252,701
<b>General Fund Revenues</b>	<b>21,459,139</b>	<b>22,999,337</b>	<b>24,128,395</b>	<b>23,946,519</b>	<b>23,731,588</b>	<b>23,953,250</b>	<b>23,953,250</b>
<b>Expenditures:</b>							
Legislative/Judicial	76,344	75,903	99,413	111,118	112,368	114,928	114,928
General Government	4,366,697	4,475,670	4,440,479	4,763,638	4,612,513	4,735,304	4,735,304
Police Department	7,927,396	8,165,847	8,797,581	9,253,345	8,997,892	9,136,855	9,136,855
Fire Department	4,449,680	4,680,175	5,110,303	5,394,108	5,306,737	5,527,776	5,527,776
Other Public Safety	971,418	1,278,204	1,525,425	1,776,217	2,314,773	1,932,256	1,992,256
Engineering & Public Works	1,080,058	863,017	1,420,015	1,216,560	1,062,433	949,375	949,375
Recreation & Culture	2,205,644	2,096,474	1,983,967	2,151,613	2,125,235	2,121,895	2,121,895
Health & Welfare	27,442	3,515	29,873	53,197	53,197	61,543	61,543
Contributions to Other Funds	357,183	1,641,894	823,915	714,784	394,765	292,361	317,361
<b>General Fund Expenses</b>	<b>21,461,862</b>	<b>23,280,699</b>	<b>24,230,971</b>	<b>25,434,580</b>	<b>24,979,913</b>	<b>24,872,293</b>	<b>24,957,293</b>
<b>Revenues Over (Under)</b>							
<b>Expenditures</b>	<b>(2,723)</b>	<b>(281,362)</b>	<b>(102,576)</b>	<b>(1,488,061)</b>	<b>(1,248,325)</b>	<b>(919,043)</b>	<b>(1,004,043)</b>
<b>Fund Balance - Beginning of Year</b>	<b>3,990,687</b>	<b>3,987,964</b>	<b>3,706,602</b>	<b>3,604,026</b>	<b>3,604,026</b>	<b>2,355,701</b>	<b>2,355,701</b>
<b>Fund Balance - End of Year</b>	<b>3,987,964</b>	<b>3,706,602</b>	<b>3,604,026</b>	<b>2,115,965</b>	<b>2,355,701</b>	<b>1,436,658</b>	<b>1,351,658</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**General Fund Revenues**  
**By Department**

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b><u>Dept. 000 No Department:</u></b>							
403 Current Property Taxes	3,562,967	3,726,610	3,841,917	4,110,000	4,110,000	4,176,650	4,176,650
403.345 Property Taxes-Act 345	2,200,606	2,496,327	2,834,210	3,098,776	3,098,776	3,289,972	3,289,972
403.346 Property Taxes-Act 345 - Ren Zones	0	0	0	0	566,000	545,000	545,000
424 Payments In Lieu Of Taxes	39,398	40,365	38,696	42,000	32,000	32,000	32,000
424.425 PILOTS-Ashton Ridge	2,905	2,903	2,554	3,000	3,000	3,000	3,000
440 Income Taxes-Corp./Individ.	6,984,060	7,300,012	7,249,113	7,745,000	7,360,000	7,400,000	7,400,000
446 Property Taxes-Penalties/Int.	28,348	65,938	87,132	75,000	90,000	100,000	100,000
575 St. Shared Rev. - Sales Tax	5,566,596	5,366,627	5,277,096	5,313,000	5,290,000	5,290,000	5,290,000
576 St. Shared Rev. - Liq. Licenses	28,769	30,963	29,583	31,000	31,000	31,000	31,000
579 St. Shared Rev. - Horse Rac.	26,864	83,412	87,809	75,000	75,000	75,000	75,000
618 Admin.Fee-Tax Collections	189,227	211,208	223,021	233,000	234,000	242,000	242,000
661 Ordinance Fines & Costs	255,711	249,800	206,081	200,000	200,000	200,000	200,000
664 Interest	45,825	43,739	144,348	75,000	200,000	200,000	200,000
698.588 Misc.-Rives Twp.-UCA	0	0	0	0	0	140,000	140,000
698.589 Misc.-Parma Twp.-UCA	0	0	135,000	0	0	0	0
698.590 Misc.-Blackman Twp.-UCA	0	1,250,000	1,000,000	500,000	0	0	0
699.257 Cont.-Budget Stabilization Fd.	7,253	11,158	57,851	50,000	72,000	75,000	75,000
699.702 Cont.-Co. & School T/C Fd.	28,147	61,451	122,735	110,000	135,000	140,000	140,000
699.890 Cont.-1996 S/A Bond Fd.	0	0	13,710	0	0	0	0
	<b>18,966,676</b>	<b>20,940,513</b>	<b>21,350,856</b>	<b>21,660,776</b>	<b>21,496,776</b>	<b>21,939,622</b>	<b>21,939,622</b>
<b><u>Dept 101 City Council:</u></b>							
675.000 Donations - Private	0	109	182	0	0	0	0
	0	109	182	0	0	0	0
<b><u>Dept 137 Admin. Hearings Bureau:</u></b>							
655.001 Admin. Hearing Fines	0	4,660	14,630	14,000	14,000	14,000	14,000
655.002 Admin. Hearing Costs	0	2,585	24,693	700	36,000	36,000	36,000
655.003 JA-State	0	120	660	18,000	-780	0	0
	0	7,365	39,983	32,700	49,220	50,000	50,000
<b><u>Dept 192 City Clerk-Elections:</u></b>							
626 Charges For Goods/Service	14,415	11,173	11,948	12,910	12,910	15,000	15,000
	14,415	11,173	11,948	12,910	12,910	15,000	15,000
<b><u>Dept 209 City Assessor:</u></b>							
626 Charges For Goods/Service	10,180	11,367	1,812	1,200	1,600	1,600	1,600
	10,180	11,367	1,812	1,200	1,600	1,600	1,600
<b><u>Dept 210 City Attorney:</u></b>							
582.001 Cont. - District Court	15,795	12,453	15,630	12,000	28,000	20,000	20,000
626 Charges For Goods/Service	55	1,463	20	0	0	0	0
699.286 Cont. - CDBG	0	483	0	0	0	0	0
	15,850	14,399	15,650	12,000	28,000	20,000	20,000
<b><u>Dept 215 City Clerk:</u></b>							
468 Business Licenses/Permits	27,333	27,232	24,105	30,000	27,000	30,000	30,000
469 Cable TV Franchise Fee	174,539	176,532	170,846	190,000	175,000	175,000	175,000
475 Amusements	232	0	0	0	0	0	0
484 Zoning	12,625	11,203	16,415	13,000	13,000	13,000	13,000
626 Charges For Goods/Service	1,311	577	177	800	2,000	1,000	1,000
647 Printed Material	54	155	38	150	150	150	150
668.003 Com. Twr.- Nextel	23,987	22,849	21,566	23,000	24,000	24,345	24,345
	<b>240,081</b>	<b>238,548</b>	<b>233,147</b>	<b>256,950</b>	<b>241,150</b>	<b>243,495</b>	<b>243,495</b>

Continued

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**General Fund Revenues**  
**By Department**

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
<b><u>Dept 253 City Treasurer:</u></b>							
582 Contribution from County	0	0	19,749	0	0	0	0
698 Miscellaneous	224	951	2,319	500	3,000	3,000	3,000
	<b>224</b>	<b>951</b>	<b>22,068</b>	<b>500</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<b><u>Dept 265 City Hall And Grounds:</u></b>							
668 Rents And Royalties	9,395	26,656	20,127	17,501	14,201	10,901	10,901
698 Miscellaneous	2	0	-363	0	0	0	0
	<b>9,397</b>	<b>26,656</b>	<b>19,764</b>	<b>17,501</b>	<b>14,201</b>	<b>10,901</b>	<b>10,901</b>
<b><u>Dept 276 Cemeteries:</u></b>							
607 Charg/Services-Fees	2,850	4,651	1,650	11,350	9,350	9,350	9,350
633 Foundations	14,884	14,216	15,175	21,500	17,000	17,000	17,000
634 Burials	88,214	89,040	76,130	113,750	97,500	97,500	97,500
637 Annual Care	1,130	1,065	1,075	2,500	1,000	1,000	1,000
673.001 Sale of Land	10,624	17,809	13,379	16,600	16,600	16,600	16,600
698 Miscellaneous	375	649	960	250	500	500	500
699.711 Cont.-Cem.Perp.Maint.Fund	64,992	55,476	54,984	72,000	72,000	72,000	72,000
	<b>183,069</b>	<b>182,906</b>	<b>163,353</b>	<b>237,950</b>	<b>213,950</b>	<b>213,950</b>	<b>213,950</b>
<b><u>Dept 299 Unallocated:</u></b>							
501.299 Fed. Grt-United Way (FIA)	0	46,966	75,223	50,000	100,000	18,000	18,000
501.015 Fed.- Michigan Theater	0	0	0	0	25,000	0	0
539.030 St. Grant-Downtown.Mkt Study	25,000	0	0	0	0	0	0
539.033 St. Grant-Train Depot	0	10,495	13,511	0	993	0	0
626.286 Indirect Cost Rate Chrg-CDBG	0	0	0	50,000	0	0	0
675.022 Donations - Blue Jeans/Charity	0	176	-110	0	0	0	0
676.296 Admin.Charge-Rec. Act.	8,216	12,104	14,821	10,000	15,000	16,000	16,000
676.535 Admin.Charge-JHC	50,405	52,626	38,419	60,000	40,000	42,000	42,000
676.583 Admin.Charge-Golf Prac. Ctr.	1,864	1,305	1,238	2,200	1,500	1,500	1,500
676.586 Admin.Charge-Park. Assmt.	15,764	13,322	10,940	17,000	13,500	14,000	14,000
676.590 Admin.Charge-Sewer Fund	241,381	271,514	262,927	280,000	275,000	280,000	280,000
676.591 Admin.Charge-Water Fund	232,860	215,793	227,858	230,000	235,000	240,000	240,000
676.599 Admin.Charge-Park. Deck	1,134	4,952	5,509	5,000	5,000	6,000	6,000
676.642 Admin.Charge-Eng. Admin.Fd.	0	0	0	22,000	26,000	26,000	26,000
676.661 Admin.Charge-Motor Pool	32,010	25,826	25,386	35,000	26,000	26,000	26,000
676.677 Admin.Charge-Work. Comp.	5,609	7,607	3,273	7,000	5,000	5,000	5,000
685.677 Insurance Refund-W/Comp.	336,135	0	0	0	0	0	0
698 Miscellaneous	7,841	53,001	104,748	50,000	50,000	50,000	50,000
	<b>958,219</b>	<b>715,687</b>	<b>783,743</b>	<b>818,200</b>	<b>817,993</b>	<b>724,500</b>	<b>724,500</b>

Continued

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**General Fund Revenues**  
**By Department**

Account Description	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b><u>Dept 301 Police Department:</u></b>							
485 Bicycle	245	279	194	250	250	200	200
501.004 FEMA (Homeland Security)	0	0	22,310	0	0	0	0
501.005 Federal - BVP	13,322	1,712	5,397	2,449	3,175	3,397	3,397
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	0	2,526	-1,605	800	50	50	50
626.301 Charg/Serv.-Bond Fee	4,906	720	0	0	0	0	0
638 Officers Extra Duty	38,666	33,679	38,063	37,442	37,581	38,636	38,636
649 Auction	13,115	10,334	1,355	9,000	6,700	9,000	9,000
652 Parking Fines	9,035	8,378	6,609	8,300	6,080	5,479	5,479
694 Other Revenue	9,908	10,607	10,834	9,000	10,179	10,000	10,000
698 Miscellaneous	8,963	355	1,091	1,000	5,611	1,500	1,500
698.001 Miscellaneous - False Alarms	10,537	7,250	6,243	7,000	5,341	5,500	5,500
698.008 Miscellaneous-OUIL	0	0	0	2,250	0	0	0
699.267 Contrib.-LLEBG Fund	0	0	474	0	0	0	0
	<b>120,697</b>	<b>87,840</b>	<b>102,965</b>	<b>89,491</b>	<b>86,967</b>	<b>85,762</b>	<b>85,762</b>
<b><u>Dept 303 Police Youth Services-JPS:</u></b>							
674 Cont.-JPS Youth Services	84,000	85,000	84,971	110,000	110,000	110,000	110,000
	<b>84,000</b>	<b>85,000</b>	<b>84,971</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>
<b><u>Dept 304 Resident Officer Program:</u></b>							
699.286 Cont.-Contribution-CDBG	111,000	32,673	0	0	0	0	0
	<b>111,000</b>	<b>32,673</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>Dept 305 NFBP Grant</u></b>							
<b><u>Sub. Act. 204 - 2003/04:</u></b>							
501 Federal Grant (Byrne)	22,371	0	0	0	0	0	0
<b><u>Sub. Act. 205 - 2004/05:</u></b>							
501 Federal Grant (Byrne)	0	11,699	27,447	0	0	0	0
	<b>22,371</b>	<b>11,699</b>	<b>27,447</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>Dept 308 STEP Grant:</u></b>							
<b><u>Sub. Act. 203 - 2002/03:</u></b>							
545 County Grant	2,830	0	0	0	0	0	0
<b><u>Sub. Act. 204 - 2003/04:</u></b>							
545 County Grant	32,493	1,332	0	0	0	0	0
<b><u>Sub. Act. 205 - 2004/05:</u></b>							
545 County Grant	0	26,234	0	0	0	0	0
<b><u>Sub. Act. 206 - 2005/06:</u></b>							
545 County Grant	0	0	25,185	0	0	0	0
<b><u>Sub. Act. 207 - 2006/07:</u></b>							
545 County Grant	0	0	0	0	16,370	0	0
	<b>35,323</b>	<b>27,566</b>	<b>25,185</b>	<b>0</b>	<b>16,370</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**General Fund Revenues**  
**By Department**

Account Description	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b><u>Dept 311 JCCAE Grant:</u></b>							
<b><u>Sub. Act. 203 - 2002/03:</u></b>							
501 Federal Grant	2,095	0	0	0	0	0	0
<b><u>Sub. Act. 204 - 2003/04:</u></b>							
501 Federal Grant	5,688	0	0	0	0	0	0
<b><u>Sub. Act. 205 - 2004/05:</u></b>							
501 Federal Grant	0	4,306	8,747	0	0	0	0
<b><u>Sub. Act. 206 - 2005/06:</u></b>							
501 Federal Grant	0	0	5,008	4,394	3,861	0	0
<b><u>Sub. Act. 207 - 2006/07:</u></b>							
501 Federal Grant	0	0	0	0	9,645	0	0
	<b>7,783</b>	<b>4,306</b>	<b>13,755</b>	<b>4,394</b>	<b>13,506</b>	<b>0</b>	<b>0</b>
<b><u>Dept 313 Consortium Training:</u></b>							
674.001 Contribution 302	0	33,900	26,999	30,300	31,045	30,044	<b>30,044</b>
676.000 Admin. Charge	0	0	0	0	0	0	0
	<b>0</b>	<b>33,900</b>	<b>26,999</b>	<b>30,300</b>	<b>31,045</b>	<b>30,044</b>	<b>30,044</b>
<b><u>Dept 314 In-Service Training:</u></b>							
539.000 State Grant	14,703	15,030	15,580	14,685	15,682	14,761	<b>14,761</b>
	<b>14,703</b>	<b>15,030</b>	<b>15,580</b>	<b>14,685</b>	<b>15,682</b>	<b>14,761</b>	<b>14,761</b>
<b><u>Dept 315 MCOLES Training:</u></b>							
539.000 State Grant	675	8,490	8,850	0	12,242	0	0
	<b>675</b>	<b>8,490</b>	<b>8,850</b>	<b>0</b>	<b>12,242</b>	<b>0</b>	<b>0</b>
<b><u>Dept 340 Fire Suppression:</u></b>							
501.004 FEMA (Homeland Security)	0	0	75,607	0	0	0	0
501.340 FEMA (Fire Asst. Prog.)	47,210	0	0	0	0	0	0
626 Charges for Services	6,753	12,910	9,157	6,000	6,000	6,000	<b>6,000</b>
626.340 Charg/Serv.-HAZMAT	0	15,434	0	0	19,100	0	0
698 Miscellaneous	0	0	0	0	0	0	0
699.286 Cont.-CDBG Fund	0	0	101,469	0	0	0	0
	<b>53,963</b>	<b>28,344</b>	<b>186,233</b>	<b>6,000</b>	<b>25,100</b>	<b>6,000</b>	<b>6,000</b>
<b><u>Dept 341 Fire Prevention:</u></b>							
481 Inspections And Permits	253	39,150	19,640	25,000	25,000	25,000	<b>25,000</b>
501.004 FEMA	0	0	0	0	0	0	0
	<b>253</b>	<b>39,150</b>	<b>19,640</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b><u>Dept 343 Fire Training:</u></b>							
501.343 Homeland Security	0	0	13,322	0	0	0	0
626 Charges for Services	0	0	0	0	0	0	0
674.343 Contrib.-Other Fire Depts.	0	0	0	0	8,486	0	0
675.343 Donations - Training	0	0	0	0	2,760	0	0
	<b>0</b>	<b>0</b>	<b>13,322</b>	<b>0</b>	<b>11,246</b>	<b>0</b>	<b>0</b>

Continued

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**General Fund Revenues**  
**By Department**

Account Description	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b><u>Dept 441 Tax Property Maintenance:</u></b>							
642 Chrg/Services-Sales	57,001	1,049	1,552	1,000	1,000	1,000	1,000
	<b>57,001</b>	<b>1,049</b>	<b>1,552</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b><u>Dept 442 Civic Affairs:</u></b>							
698 Miscellaneous	1,770	1,984	1,801	0	1,545	0	0
	<b>1,770</b>	<b>1,984</b>	<b>1,801</b>	<b>0</b>	<b>1,545</b>	<b>0</b>	<b>0</b>
<b><u>Dept 446 Storm Drain Construction:</u></b>							
699.245 Cont.-Public Imp. Fund	46,322	7,857	53,855	98,000	89,452	97,000	97,000
	<b>46,322</b>	<b>7,857</b>	<b>53,855</b>	<b>98,000</b>	<b>89,452</b>	<b>97,000</b>	<b>97,000</b>
<b><u>Dept 448 Sidewalk Construction:</u></b>							
648 Sidewalks	58,925	11,040	15,212	168,277	63,353	10,000	10,000
699.245 Cont.-Public Imp. Fund	22,267	74,805	89,793	90,000	90,000	90,000	90,000
699.286 Cont.-CDBG Fund	0	0	80,436	0	0	0	0
	<b>81,192</b>	<b>85,845</b>	<b>185,441</b>	<b>258,277</b>	<b>153,353</b>	<b>100,000</b>	<b>100,000</b>
<b><u>Dept 450 Street Lighting:</u></b>							
539.000 State Grant (MDOT)	0	0	259,663	0	0	0	0
674.450 Cont.-CAA Part.Park	0	0	64,916	0	0	0	0
698 Miscellaneous	2,465	15,095	4,845	2,500	2,500	2,500	2,500
699.286 Cont.-CDBG Fund	0	0	138,095	0	0	0	0
	<b>2,465</b>	<b>15,095</b>	<b>467,519</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
<b><u>Dept 455 Weed Control:</u></b>							
641.001 Weed Control	23,179	9,704	23,351	27,525	26,870	27,615	27,615
	<b>23,179</b>	<b>9,704</b>	<b>23,351</b>	<b>27,525</b>	<b>26,870</b>	<b>27,615</b>	<b>27,615</b>
<b><u>Dept 690 Forestry:</u></b>							
539.006 State Grant - Arbor Day	0	0	0	200	200	200	200
642 Chrg/Services-Sales	3,775	4,765	6,923	3,500	4,500	4,500	4,500
642.005 Chrg/Services-Compost	14,717	10,977	14,871	22,000	16,000	16,000	16,000
698 Miscellaneous	7,350	12,830	17,271	15,000	17,500	17,500	17,500
	<b>25,842</b>	<b>28,572</b>	<b>39,065</b>	<b>40,700</b>	<b>38,200</b>	<b>38,200</b>	<b>38,200</b>
<b><u>Dept 692 Parks &amp; Rec. Admin.:</u></b>							
501.692 Fed. Grant-Work First	1,287	0	0	0	0	0	0
582.000 Contrib.-County (Health Dept.)	2,000	0	0	0	0	0	0
675.038 Donations-MLKCtr.	0	0	5,500	0	0	0	0
675.045 Donations - G.Lamm	0	1,175	0	660	660	0	0
699.286 Cont.-CDBG Fund	20,000	25,000	36,000	30,000	30,000	25,000	25,000
	<b>23,287</b>	<b>26,175</b>	<b>41,500</b>	<b>30,660</b>	<b>30,660</b>	<b>25,000</b>	<b>25,000</b>
<b><u>Dept 694 JPS Recreation Programs:</u></b>							
587 Cont.- JPS Recreation	194,500	145,000	0	0	0	0	0
	<b>194,500</b>	<b>145,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Continued

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**General Fund Revenues**  
**By Department**

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
<b><u>Dept 698 Lt. Nixon Memorial Pool:</u></b>							
651   Charg/Services-Fees	81,034	84,986	79,667	85,000	85,000	85,000	85,000
651.007 Charg/Services-Concess.	20,375	30,178	29,424	27,000	27,000	28,000	28,000
	<b>101,409</b>	<b>115,164</b>	<b>109,091</b>	<b>112,000</b>	<b>112,000</b>	<b>113,000</b>	<b>113,000</b>
<b><u>Dept 699 Sharp Park Swimming Pool:</u></b>							
651   Charg/Services-Fees	37,047	39,150	37,561	45,000	42,000	45,000	45,000
	<b>37,047</b>	<b>39,150</b>	<b>37,561</b>	<b>45,000</b>	<b>42,000</b>	<b>45,000</b>	<b>45,000</b>
<b><u>Dept 803 Historical District:</u></b>							
540.032 State Grant-Historic Bldg.	14,994	0	0	0	0	0	0
675.044 Donations-Plaques	1,152	10	0	0	0	0	0
698   Miscellaneous	0	60	45	0	0	0	0
	<b>16,146</b>	<b>70</b>	<b>45</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>Dept 896 Human Relations:</u></b>							
675.896 Donations-HRC Comm. Pro.	100	0	0	300	0	300	300
675.896 Donations-MLK Breakfast	0	0	0	0	8,050	5,000	5,000
698   Miscellaneous	0	0	160	0	0	0	0
699.286 Cont.-CDBG Fund (Youth Council)	0	0	0	0	0	5,000	5,000
	<b>100</b>	<b>0</b>	<b>160</b>	<b>300</b>	<b>8,050</b>	<b>10,300</b>	<b>10,300</b>
<b>Total Revenues</b>	<b>21,459,139</b>	<b>22,999,337</b>	<b>24,128,394</b>	<b>23,946,519</b>	<b>23,731,588</b>	<b>23,953,250</b>	<b>23,953,250</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**General Fund Expenditures**  
**By Function/Department**

<b>Function Department</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
<b><u>Legislative &amp; Judicial:</u></b>							
101-101 City Council	76,344	70,428	79,904	80,390	82,740	83,938	<b>83,938</b>
101-137 Admin. Hearings Bureau	0	5,475	19,509	30,728	29,628	30,990	<b>30,990</b>
	<b>76,344</b>	<b>75,903</b>	<b>99,413</b>	<b>111,118</b>	<b>112,368</b>	<b>114,928</b>	<b>114,928</b>
<b><u>General Government:</u></b>							
101-172 City Manager	438,010	409,199	323,844	350,801	349,012	360,942	<b>360,942</b>
101-192 City Clerk-Elections	104,985	103,062	95,609	136,617	123,907	131,439	<b>131,439</b>
101-201 Finance	353,542	368,852	389,115	405,496	406,284	418,208	<b>418,208</b>
101-209 City Assessor	360,412	361,954	352,085	407,202	367,330	403,324	<b>403,324</b>
101-210 City Attorney	403,987	389,354	451,911	485,838	481,973	503,776	<b>503,776</b>
101-215 City Clerk	184,750	188,952	179,765	193,754	191,704	201,012	<b>201,012</b>
101-226 Personnel	291,416	293,206	333,267	352,858	344,865	391,143	<b>391,143</b>
101-233 Purchasing	161,472	148,035	158,300	162,026	163,914	164,560	<b>164,560</b>
101-253 City Treasurer	263,609	318,084	294,574	316,287	315,915	321,624	<b>321,624</b>
101-254 City Income Tax Admin.	253,216	201,525	226,114	263,194	262,042	265,674	<b>265,674</b>
101-258 Mgt. Information Services	407,733	248,933	267,382	257,199	260,756	255,440	<b>255,440</b>
101-265 City Hall & Grounds	299,640	419,385	321,119	292,965	304,714	311,865	<b>311,865</b>
101-276 Cemeteries	382,340	407,666	436,047	418,091	415,228	440,081	<b>440,081</b>
101-299 Unallocated	461,585	617,463	611,347	721,310	624,869	566,216	<b>566,216</b>
	<b>4,366,697</b>	<b>4,475,670</b>	<b>4,440,479</b>	<b>4,763,638</b>	<b>4,612,513</b>	<b>4,735,304</b>	<b>4,735,304</b>
<b><u>Police Department:</u></b>							
101-301 Police	7,617,746	7,833,632	8,388,554	8,886,216	8,599,380	8,798,244	<b>8,798,244</b>
101-303 Police Youth Services-JPS	201,611	244,575	267,782	304,578	279,525	293,806	<b>293,806</b>
101-305 NFBP Grant	44,742	15,599	36,597	0	0	0	<b>0</b>
101-308 STEP Grant	47,099	36,756	33,580	0	21,827	0	<b>0</b>
101-311 JCCAE Grant	7,783	6,516	13,755	4,394	13,506	0	<b>0</b>
101-313 Consortium Training	0	3,605	32,609	43,472	55,730	30,044	<b>30,044</b>
101-314 In-Service Training	7,740	16,674	15,854	14,685	15,682	14,761	<b>14,761</b>
101-315 MCOLES Training	675	8,490	8,850	0	12,242	0	<b>0</b>
	<b>7,927,396</b>	<b>8,165,847</b>	<b>8,797,581</b>	<b>9,253,345</b>	<b>8,997,892</b>	<b>9,136,855</b>	<b>9,136,855</b>
<b><u>Fire Department:</u></b>							
101-337 Fire Administration	263,631	241,281	249,776	274,561	269,114	278,946	<b>278,946</b>
101-340 Fire Suppression	4,003,272	4,227,541	4,670,932	4,865,959	4,812,497	4,999,383	<b>4,999,383</b>
101-341 Fire Prevention	22,023	18,381	12,491	29,960	13,500	13,500	<b>13,500</b>
101-343 Fire Training	160,754	192,972	177,104	223,628	211,626	235,947	<b>235,947</b>
	<b>4,449,680</b>	<b>4,680,175</b>	<b>5,110,303</b>	<b>5,394,108</b>	<b>5,306,737</b>	<b>5,527,776</b>	<b>5,527,776</b>
<b><u>Other Public Safety:</u></b>							
101-350 Public Safety - Unallocated	769,301	1,127,323	1,377,928	1,612,167	2,154,867	1,821,325	<b>1,821,325</b>
101-401 Planning	141,175	113,457	101,859	102,268	102,268	49,522	<b>109,522</b>
101-426 Office Of Emerg. Measures	60,942	37,424	45,638	61,782	57,638	61,409	<b>61,409</b>
	<b>971,418</b>	<b>1,278,204</b>	<b>1,525,425</b>	<b>1,776,217</b>	<b>2,314,773</b>	<b>1,932,256</b>	<b>1,992,256</b>

Continued

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**General Fund Expenditures**  
**By Function/Department**

Function Department	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b><u>Engineering &amp; Public Works:</u></b>							
101-441 Tax Property Maintenance	67,561	36,507	18,100	64,045	63,461	0	0
101-442 Civic Affairs	103,562	84,144	66,642	83,469	73,000	70,000	70,000
101-445 Drains At Large	58,615	67,599	56,155	85,000	74,992	73,689	73,689
101-446 Storm Drain Construction	46,322	7,858	59,556	98,000	89,452	97,000	97,000
101-447 Ground Maintenance	300,138	172,120	141,008	184,658	172,911	170,198	170,198
101-448 Sidewalk Construction	123,642	102,402	223,200	294,924	190,000	130,000	130,000
101-450 Street Lighting	353,529	380,818	831,659	371,373	371,747	380,873	380,873
101-455 Weed Control	21,915	8,727	20,122	27,525	26,870	27,615	27,615
101-459 Emergency Equipment	4,774	2,842	3,573	7,566	0	0	0
	<b>1,080,058</b>	<b>863,017</b>	<b>1,420,015</b>	<b>1,216,560</b>	<b>1,062,433</b>	<b>949,375</b>	<b>949,375</b>
<b><u>Recreation &amp; Culture:</u></b>							
101-690 Forestry	610,130	551,875	527,095	553,070	576,105	557,954	557,954
101-692 Parks, Rec. & Grounds Admin.	623,014	646,807	673,900	701,641	702,532	720,996	720,996
101-694 JPS Recreation Programs	167,536	133,980	0	0	0	0	0
101-697 Parks and Facilities Maint.	509,562	499,867	516,136	550,605	542,268	513,442	513,442
101-698 Lt. Nixon Memorial Park	139,404	131,713	135,236	178,871	159,571	159,995	159,995
101-699 Sharp Park Swimming Pool	107,635	96,207	96,321	129,004	121,904	126,691	126,691
101-803 Historical District	48,363	36,025	35,279	38,422	22,855	42,817	42,817
	<b>2,205,644</b>	<b>2,096,474</b>	<b>1,983,967</b>	<b>2,151,613</b>	<b>2,125,235</b>	<b>2,121,895</b>	<b>2,121,895</b>
<b><u>Health &amp; Welfare:</u></b>							
101-896 Human Relations	27,442	3,515	29,873	53,197	53,197	61,543	61,543
	<b>27,442</b>	<b>3,515</b>	<b>29,873</b>	<b>53,197</b>	<b>53,197</b>	<b>61,543</b>	<b>61,543</b>
<b><u>Contributions to Other Funds</u></b>							
101-999 Contributions to Other Funds	357,183	1,641,894	823,915	714,784	394,765	292,361	317,361
<b>Total Expenditures</b>	<b>21,461,862</b>	<b>23,280,699</b>	<b>24,230,971</b>	<b>25,434,580</b>	<b>24,979,913</b>	<b>24,872,293</b>	<b>24,957,293</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	52,500	53,602	57,639	60,000	60,000	60,463	<b>60,463</b>
715 Employers FICA	4,016	4,101	4,386	4,590	4,590	4,625	<b>4,625</b>
	<u>56,516</u>	<u>57,703</u>	<u>62,025</u>	<u>64,590</u>	<u>64,590</u>	<u>65,088</u>	<b>65,088</b>
<b>Material and Supplies:</b>							
726 Office Supplies	436	171	768	400	550	550	<b>550</b>
	<u>436</u>	<u>171</u>	<u>768</u>	<u>400</u>	<u>550</u>	<u>550</u>	<b>550</b>
<b>Contractual and Other:</b>							
873 Travel	5,415	406	4,139	1,000	3,000	3,000	<b>3,000</b>
880 Community Promotion	1,778	377	1,602	800	1,000	1,700	<b>1,700</b>
900 Printing & Publishing	0	0	0	100	100	100	<b>100</b>
958 Memberships & Dues	12,199	11,641	10,866	12,500	12,500	12,500	<b>12,500</b>
960 Education & Training	0	130	504	1,000	1,000	1,000	<b>1,000</b>
	<u>19,392</u>	<u>12,554</u>	<u>17,111</u>	<u>15,400</u>	<u>17,600</u>	<u>18,300</u>	<b>18,300</b>
<b>Capital Outlay:</b>							
983 Office Equipment	0	0	0	0	0	0	<b>0</b>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<b>0</b>
<b>City Council</b>	<b>76,344</b>	<b>70,428</b>	<b>79,904</b>	<b>80,390</b>	<b>82,740</b>	<b>83,938</b>	<b>83,938</b>

**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		12,088
ELEC	City Council	6		48,375
	<b>Activity Total</b>	<b>7</b>		<b>60,463</b>

**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 2007/08 Adopted Budget**  
**Expenditure Detail**

**Fund 101 General Fund**  
**Dept 137 Administrative Hearings Bureau**

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	0	2,768	16,117	15,360	23,760	24,144	24,144
707 Wages-Temporary	0	0	0	8,400	0	400	400
715 Employers FICA	0	190	1,198	1,818	1,818	1,846	1,846
724 Unemployment	0	47	375	717	717	717	717
724.001 Workers Compensation	0	3	22	33	33	33	33
	0	3,008	17,712	26,328	26,328	27,140	27,140
<b>Material and Supplies:</b>							
726 Office Supplies	0	2,343	1,405	1,100	1,100	1,100	1,100
737 Publications	0	0	0	200	200	200	200
	0	2,343	1,405	1,300	1,300	1,300	1,300
<b>Contractual and Other:</b>							
818 Contractual Services	0	124	336	1,500	1,500	1,500	1,500
853 Telephone	0	0	56	350	350	350	350
873 Travel	0	0	0	150	150	150	150
900 Printing & Publishing	0	0	0	600	0	300	300
960 Education & Training	0	0	0	500	0	250	250
	0	124	392	3,100	2,000	2,550	2,550
<b>Capital Outlay:</b>							
983 Office Equipment	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
<b>Administrative Hearings Bureau</b>	<b>0</b>	<b>5,475</b>	<b>19,509</b>	<b>30,728</b>	<b>29,628</b>	<b>30,990</b>	<b>30,990</b>

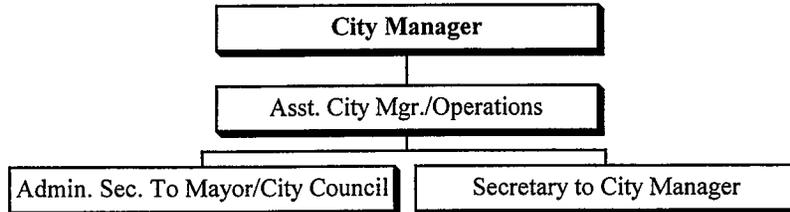
**Personnel Schedule**

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		15,360
PT Administrative Assistant		1	8,784
<b>Activity Total</b>	<b>2</b>	<b>1</b>	<b>24,144</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: City Manager</i>				
<i>Fund-Activity: 101-172</i>				
007	Admin. Sec. to Mayor & City Council	1		47,232
008	Secretary To City Manager	1		50,068
017	Assistant City Manager/Operations	1		75,145
MGR	City Manager	1		117,148
		4		289,593
Less: Allocation of 50% Asst. City Manager/Operations to HRC 101-896				-37,573
<b>Activity Total</b>				<b>252,020</b>

**City of Jackson**  
**City Manager**  
**Activity Personnel Chart**



**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

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

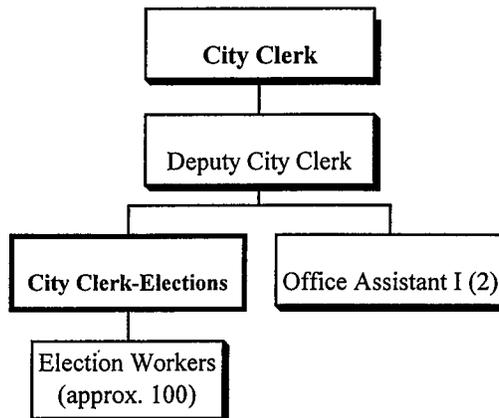
Account Description	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b>Personal Services:</b>							
702 Termination Pay	0	33,631	0	0	0	0	0
706 Salaries and Wages	323,794	256,333	222,728	243,803	243,803	252,020	252,020
707 Wages-Temporary	295	386	326	350	327	400	400
709 Overtime	129	0	0	0	0	0	0
715 Employers FICA	22,392	19,788	15,777	17,723	17,723	18,085	18,085
719 Health Insurance	38,064	36,798	35,933	40,889	40,889	31,291	31,291
719.678 RX Drug Insurance	0	0	1,241	0	0	10,134	10,134
722 Pension-General	5,628	3,821	4,944	7,177	7,177	7,389	7,389
722.001 Retiremt-City Mgr.	14,700	9,450	13,177	13,200	13,600	14,058	14,058
724 Unemployment	669	810	879	836	584	511	511
724.001 Workers Compensation	500	415	316	349	349	358	358
725 Other Fringe Benefits	1,160	2,530	1,567	4,174	4,174	3,896	3,896
	<b>407,331</b>	<b>363,962</b>	<b>296,888</b>	<b>328,501</b>	<b>328,626</b>	<b>338,142</b>	<b>338,142</b>
<b>Material and Supplies:</b>							
726 Office Supplies	3,340	3,228	4,477	4,000	3,500	4,000	4,000
737 Publications	163	432	569	250	125	250	250
	<b>3,503</b>	<b>3,660</b>	<b>5,046</b>	<b>4,250</b>	<b>3,625</b>	<b>4,250</b>	<b>4,250</b>
<b>Contractual and Other:</b>							
818 Contractual Services	10,492	21,613	3,681	1,000	0	1,100	1,100
853 Telephone	3,479	3,939	2,434	2,800	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	3,312	2,581	5,801	3,500	3,711	3,300	3,300
880 Community Promotion	69	59	350	500	0	500	500
900 Printing & Publishing	0	70	0	200	300	200	200
904 Annual Budget	1,838	4,561	2,010	2,750	2,750	2,750	2,750
934 Office Equipment Maintenance	145	317	447	300	700	700	700
958 Memberships & Dues	2,742	1,795	2,387	2,000	2,000	2,500	2,500
960 Education & Training	299	719	0	200	0	200	200
	<b>27,176</b>	<b>40,454</b>	<b>21,910</b>	<b>18,050</b>	<b>16,761</b>	<b>18,550</b>	<b>18,550</b>
<b>Capital Outlay:</b>							
983 Office Equipment	0	1,123	0	0	0	0	0
	<b>0</b>	<b>1,123</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>City Manager</b>	<b>438,010</b>	<b>409,199</b>	<b>323,844</b>	<b>350,801</b>	<b>349,012</b>	<b>360,942</b>	<b>360,942</b>

**City of Jackson**  
**Fiscal Year 2007/08 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		*	36,000
				<u>36,000</u>
Add: Allocation From City Clerk 101-215: Permanent				47,592
Allocation From City Hall & Grounds 101-265: Maint. Crew Leader				<u>7,125</u>
<b>Activity Total</b>				<u><u>90,717</u></u>

\* Includes Approximately 100 Positions On A Temporary Basis.

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



**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

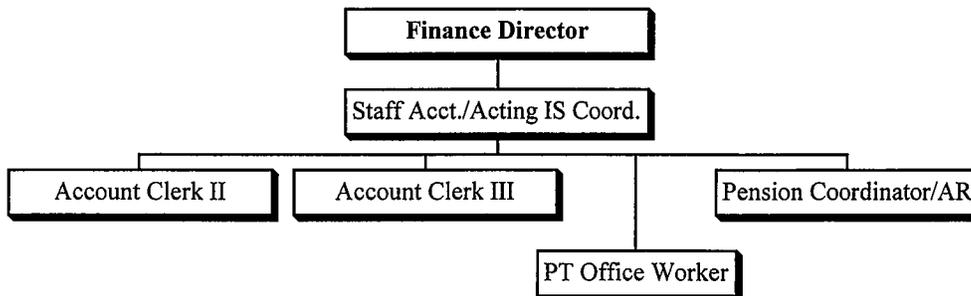
**Fund 101 General Fund**  
**Dept 192 City Clerk-Elections**

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
<b>Personal Services:</b>							
702 Termination Pay	353	0	189	0	0	0	0
706 Salaries and Wages	35,544	32,449	43,981	51,759	51,759	54,717	54,717
707 Wages-Temporary	31,654	34,686	20,028	44,830	31,000	36,000	36,000
709 Overtime	3,719	4,995	3,497	3,500	3,500	4,000	4,000
715 Employers FICA	2,728	3,129	3,805	3,433	3,433	3,254	3,254
719 Health Insurance	6,377	7,320	4,517	4,141	4,141	3,616	3,616
719.678 RX Drug Insurance	0	0	142	0	0	777	777
722 Pension-General	816	1,301	2,075	2,468	2,468	2,618	2,618
724 Unemployment	643	734	668	1,000	1,000	1,000	1,000
724.001 Workers Compensation	162	201	202	225	225	500	500
725 Other Fringe Benefits	552	473	513	953	953	907	907
	<b>82,548</b>	<b>85,288</b>	<b>79,617</b>	<b>112,309</b>	<b>98,479</b>	<b>107,389</b>	<b>107,389</b>
<b>Material and Supplies:</b>							
726 Office Supplies	12,595	12,203	13,114	14,000	7,000	9,000	9,000
	<b>12,595</b>	<b>12,203</b>	<b>13,114</b>	<b>14,000</b>	<b>7,000</b>	<b>9,000</b>	<b>9,000</b>
<b>Contractual and Other:</b>							
818 Contractual Services	0	0	0	1,000	9,270	10,000	10,000
853 Telephone	0	154	47	400	750	750	750
873 Travel	98	506	268	500	500	500	500
900 Printing & Publishing	1,769	742	1,213	2,000	1,500	2,000	2,000
933 Equipment Maintenance	6,475	2,369	0	0	0	0	0
942 Building Rental/Lease	1,500	1,800	1,350	1,800	1,800	1,800	1,800
946 Office Equipment Rental	0	0	0	0	0	0	0
	<b>9,842</b>	<b>5,571</b>	<b>2,878</b>	<b>5,700</b>	<b>13,820</b>	<b>15,050</b>	<b>15,050</b>
<b>Capital Outlay:</b>							
983 Office Equipment	0	0	0	4,608	4,608	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,608</b>	<b>4,608</b>	<b>0</b>	<b>0</b>
<b>City Clerk-Elections</b>	<b>104,985</b>	<b>103,062</b>	<b>95,609</b>	<b>136,617</b>	<b>123,907</b>	<b>131,439</b>	<b>131,439</b>

**City of Jackson**  
**Fiscal Year 2007/08 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		73,491
019		Finance Director	1		94,650
305		Account Clerk II	1		40,691
306		Account Clerk III	1		42,884
307		Pension Coordinator/AR	1		45,422
PT		Part Time Office Worker		1	1,500
<b>Activity Total</b>			<b>5</b>	<b>1</b>	<b>298,638</b>
<b>Less: Allocation of Acct./Acting IS Coord.</b>					
<b>to 101-258 MIS (Acting pay - 11.5%)</b>					<b>-8,451</b>
					<b>290,187</b>

**City of Jackson**  
**Finance**  
**Activity Personnel**  
**Chart**



**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

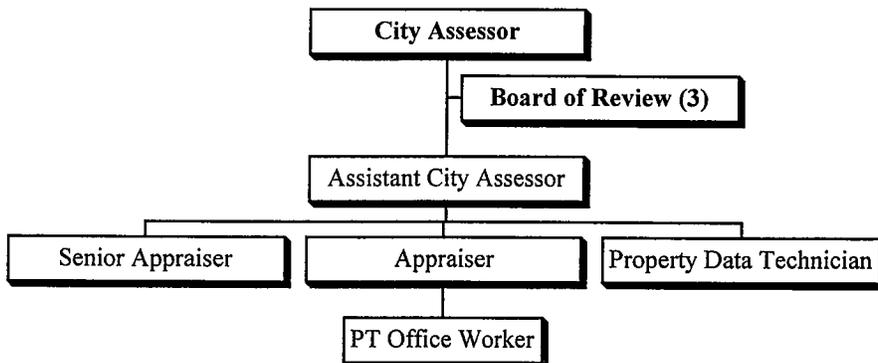
**Fund 101 General Fund**  
**Dept 201 Finance**

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	256,647	260,022	275,518	279,199	281,361	288,687	<b>288,687</b>
707 Wages-Temporary	2,747	1,441	2,278	1,500	1,500	1,500	<b>1,500</b>
715 Employers FICA	19,033	19,896	20,789	21,473	21,374	22,200	<b>22,200</b>
719 Health Insurance	42,417	49,718	52,558	60,800	50,427	50,295	<b>50,295</b>
719.678 RX Drug Insurance	0	0	1,629	0	12,986	14,199	<b>14,199</b>
722 Pension-General	6,311	9,200	12,334	15,356	15,458	15,878	<b>15,878</b>
724 Unemployment	811	869	1,219	1,207	741	737	<b>737</b>
724.001 Workers Compensation	367	366	387	393	396	407	<b>407</b>
725 Other Fringe Benefits	3,259	3,182	3,073	5,068	2,491	4,755	<b>4,755</b>
	<b>331,592</b>	<b>344,694</b>	<b>369,785</b>	<b>384,996</b>	<b>386,734</b>	<b>398,658</b>	<b>398,658</b>
<b>Material and Supplies:</b>							
726 Office Supplies	16,943	14,812	15,177	15,000	15,000	15,000	<b>15,000</b>
737 Publications	575	343	314	600	500	500	<b>500</b>
	<b>17,518</b>	<b>15,155</b>	<b>15,491</b>	<b>15,600</b>	<b>15,500</b>	<b>15,500</b>	<b>15,500</b>
<b>Contractual and Other:</b>							
818 Contractual Services	0	3,618	0	1,000	0	0	<b>0</b>
853 Telephone	3,239	4,477	2,505	2,500	2,500	2,500	<b>2,500</b>
873 Travel	78	8	189	150	150	150	<b>150</b>
934 Office Equipment Maintenance	0	0	0	0	0	0	<b>0</b>
958 Memberships & Dues	1,115	935	1,145	1,000	1,150	1,150	<b>1,150</b>
960 Education & Training	0	-35	0	250	250	250	<b>250</b>
	<b>4,432</b>	<b>9,003</b>	<b>3,839</b>	<b>4,900</b>	<b>4,050</b>	<b>4,050</b>	<b>4,050</b>
<b>Finance</b>	<b>353,542</b>	<b>368,852</b>	<b>389,115</b>	<b>405,496</b>	<b>406,284</b>	<b>418,208</b>	<b>418,208</b>

**City of Jackson**  
**Fiscal Year 2007/08 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		36,864
010	Senior Appraiser	1		57,441
012	Assistant City Assessor	1		65,000
307	Property Data Technician	1		43,800
ASSR	City Assessor	1		85,190
PT	Part Time Office Worker		1	1,500
PT	Board of Review		3	1,575
<b>Activity Total</b>		<b>5</b>	<b>4</b>	<b>291,370</b>

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



**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

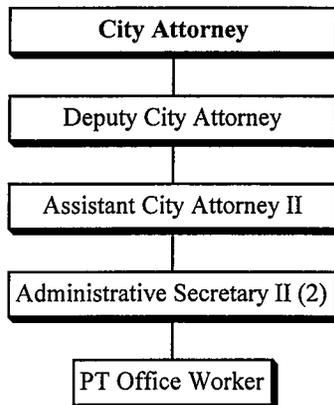
**Fund 101 General Fund**  
**Dept 209 City Assessor**

Account Description	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b>Personal Services:</b>							
702 Termination Pay	0	0	0	0	0	0	0
706 Salaries and Wages	268,121	265,211	235,256	290,362	260,000	288,295	288,295
707 Wages-Temporary	2,674	1,350	22,220	4,100	9,000	3,075	3,075
709 Overtime	1,193	135	1,417	500	500	500	500
715 Employers FICA	20,352	20,242	19,111	22,566	20,600	22,290	22,290
719 Health Insurance	33,243	39,222	33,376	46,573	36,000	33,975	33,975
719.678 RX Drug Insurance	0	0	882	0	0	10,472	10,472
722 Pension-General	6,661	9,294	10,641	15,969	14,300	15,857	15,857
724 Unemployment	838	885	1,243	1,195	1,100	730	730
724.001 Workers Compensation	1,310	1,281	1,293	1,377	1,350	1,745	1,745
725 Other Fringe Benefits	2,706	1,277	2,275	3,150	1,800	3,150	3,150
	<b>337,098</b>	<b>338,897</b>	<b>327,714</b>	<b>385,792</b>	<b>344,650</b>	<b>380,089</b>	<b>380,089</b>
<b>Material and Supplies:</b>							
726 Office Supplies	2,485	2,644	3,786	1,950	2,600	1,850	1,850
726.001 Data Processing Supplies	7,824	8,087	9,470	10,000	11,000	11,500	11,500
737 Publications	641	980	1,070	1,080	1,080	1,115	1,115
751 Gasoline	125	148	279	330	250	330	330
	<b>11,075</b>	<b>11,859</b>	<b>14,605</b>	<b>13,360</b>	<b>14,930</b>	<b>14,795</b>	<b>14,795</b>
<b>Contractual and Other:</b>							
818 Contractual Services	0	0	0	0	0	0	0
853 Telephone	3,130	3,737	2,420	2,500	2,200	2,400	2,400
873 Travel	1,171	1,236	1,670	2,250	2,250	2,100	2,100
934 Office Equipment Maintenance	2,234	2,086	2,078	1,600	1,600	1,500	1,500
939 Vehicle Maintenance	75	18	90	75	75	75	75
946 Office Equipment Rental	0	0	0	0	0	0	0
958 Memberships & Dues	375	465	475	540	540	540	540
960 Education & Training	1,426	1,518	1,226	1,085	1,085	1,225	1,225
	<b>8,411</b>	<b>9,060</b>	<b>7,959</b>	<b>8,050</b>	<b>7,750</b>	<b>7,840</b>	<b>7,840</b>
<b>Capital Outlay:</b>							
983 Office Equipment	3,828	2,138	1,807	0	0	600	600
985 Vehicles	0	0	0	0	0	0	0
	<b>3,828</b>	<b>2,138</b>	<b>1,807</b>	<b>0</b>	<b>0</b>	<b>600</b>	<b>600</b>
<b>City Assessor</b>	<b>360,412</b>	<b>361,954</b>	<b>352,085</b>	<b>407,202</b>	<b>367,330</b>	<b>403,324</b>	<b>403,324</b>

**City of Jackson**  
**Fiscal Year 2007/08 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		87,647
015	Assistant City Attorney II	1		77,462
016	Deputy City Attorney	1		81,254
ATRY	City Attorney	1		97,181
PT	Part Time Office Worker		1	2,500
<b>Activity Total</b>		<b>5</b>	<b>1</b>	<b>346,044</b>

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



**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

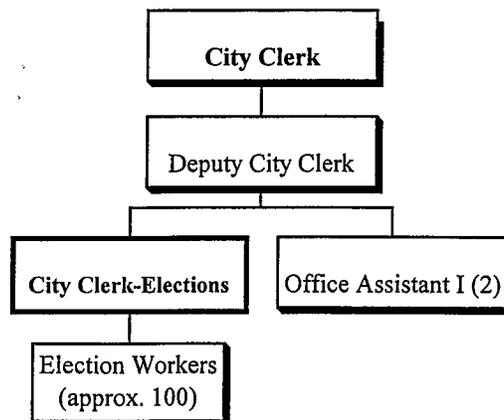
**Fund 101 General Fund**  
**Dept 210 City Attorney**

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
702 Termination Pay	0	3,836	0	0	0	0	0
706 Salaries and Wages	296,632	274,462	310,470	324,019	324,019	343,544	343,544
707 Wages-Temporary	2,438	4,130	0	2,500	2,500	2,500	2,500
709 Overtime	0	0	0	0	0	0	0
715 Employers FICA	22,734	21,742	23,805	24,788	24,788	26,281	26,281
719 Health Insurance	20,662	33,655	49,499	59,880	59,880	46,009	46,009
719.678 RX Drug Insurance	0	0	1,713	0	0	13,870	13,870
722 Pension-General	7,339	9,571	13,821	17,822	17,822	18,895	18,895
724 Unemployment	808	1,043	1,262	1,195	730	730	730
724.001 Workers Compensation	447	395	442	454	454	481	481
725 Other Fringe Benefits	3,331	2,930	4,664	5,780	5,780	5,466	5,466
	<b>354,391</b>	<b>351,764</b>	<b>405,676</b>	<b>436,438</b>	<b>435,973</b>	<b>457,776</b>	<b>457,776</b>
<b>Material and Supplies:</b>							
726 Office Supplies	4,913	6,086	4,321	6,000	6,000	6,000	6,000
737 Publications	9,319	11,014	10,902	11,000	11,000	11,000	11,000
	<b>14,232</b>	<b>17,100</b>	<b>15,223</b>	<b>17,000</b>	<b>17,000</b>	<b>17,000</b>	<b>17,000</b>
<b>Contractual and Other:</b>							
818 Contractual Services	20,475	6,742	18,134	15,000	15,000	15,000	15,000
826 Legal Fees	1,663	1,580	1,542	1,500	1,000	1,000	1,000
827 Witness Fees	619	170	106	1,000	500	500	500
853 Telephone	3,171	3,694	2,508	4,000	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	241	43	217	500	500	500	500
934 Office Equipment Maintenance	502	492	275	1,500	500	500	500
958 Memberships & Dues	3,077	2,696	2,707	3,100	3,100	3,100	3,100
960 Education & Training	816	273	723	1,000	1,000	1,000	1,000
	<b>35,364</b>	<b>20,490</b>	<b>31,012</b>	<b>32,400</b>	<b>29,000</b>	<b>29,000</b>	<b>29,000</b>
<b>City Attorney</b>	<b>403,987</b>	<b>389,354</b>	<b>451,911</b>	<b>485,838</b>	<b>481,973</b>	<b>503,776</b>	<b>503,776</b>

**City of Jackson**  
**Fiscal Year 2007/08 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		60,682
303	Office Assistant I	2		61,767
CLRK	City Clerk	1		76,648
		<hr/>		
		4		199,097
		<hr/> <hr/>		
Less: Allocation To City Clerk-Elections 101-192: Permanent				-47,592
Allocation To Parking Assessment 586-586: Permanent				-9,522
				<hr/>
<b>Activity Total</b>				<b>141,983</b>
				<hr/> <hr/>

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



**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

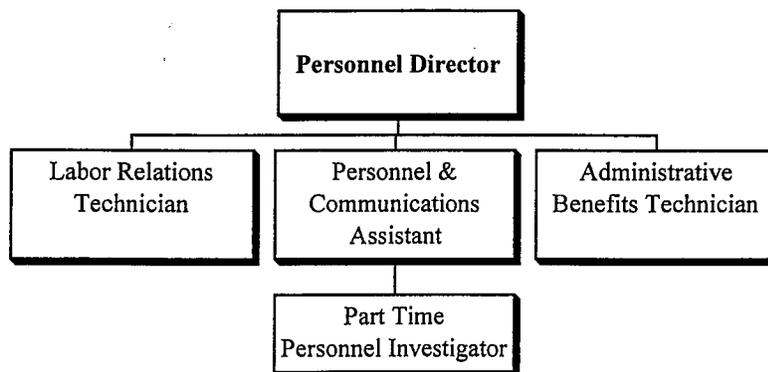
***Fund 101 General Fund***  
***Dept 215 City Clerk***

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
<b>Personal Services:</b>							
702 Termination Pay	824	0	316	0	0	0	0
706 Salaries and Wages	126,641	132,499	125,525	133,464	133,464	141,983	141,983
707 Wages-Temporary	0	0	2,737	0	0	0	0
709 Overtime	904	1,319	468	800	800	800	800
715 Employers FICA	10,205	10,205	9,812	10,210	10,210	10,862	10,862
719 Health Insurance	13,584	15,518	7,269	9,107	9,107	7,580	7,580
719.678 RX Drug Insurance	0	0	166	0	0	1,306	1,306
722 Pension-General	3,310	4,682	5,586	7,340	7,340	7,810	7,810
724 Unemployment	527	488	718	644	394	394	394
724.001 Workers Compensation	190	185	181	187	187	199	199
725 Other Fringe Benefits	1,767	2,050	1,713	2,702	2,702	2,578	2,578
	<b>157,952</b>	<b>166,946</b>	<b>154,491</b>	<b>164,454</b>	<b>164,204</b>	<b>173,512</b>	<b>173,512</b>
<b>Material and Supplies:</b>							
726 Office Supplies	6,253	4,824	7,446	7,500	7,500	7,500	7,500
737 Publications	207	370	456	400	400	400	400
	<b>6,460</b>	<b>5,194</b>	<b>7,902</b>	<b>7,900</b>	<b>7,900</b>	<b>7,900</b>	<b>7,900</b>
<b>Contractual and Other:</b>							
818 Contractual Services	5,868	3,246	2,539	6,000	6,000	6,000	6,000
853 Telephone	2,340	2,692	1,582	2,000	1,600	1,600	1,600
873 Travel	302	410	212	500	500	500	500
900 Printing & Publishing	9,340	6,506	9,730	7,000	7,000	7,000	7,000
934 Office Equipment Maintenance	265	506	330	1,000	600	600	600
946 Office Equipment Rental	483	0	0	0	0	0	0
958 Memberships & Dues	330	311	301	400	400	400	400
960 Education & Training	906	1,543	882	2,500	1,500	1,500	1,500
	<b>19,834</b>	<b>15,214</b>	<b>15,576</b>	<b>19,400</b>	<b>17,600</b>	<b>17,600</b>	<b>17,600</b>
<b>Capital Outlay:</b>							
983 Office Equipment	504	1,598	1,796	2,000	2,000	2,000	2,000
	<b>504</b>	<b>1,598</b>	<b>1,796</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>City Clerk</b>	<b>184,750</b>	<b>188,952</b>	<b>179,765</b>	<b>193,754</b>	<b>191,704</b>	<b>201,012</b>	<b>201,012</b>

**City of Jackson**  
**Fiscal Year 2007/08 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		39,405
006	Admin. Benefits Technician	1		47,232
006	Labor Relations Technician	1		47,232
016	Personnel Director	1		85,392
PT	Part-Time Personnel Investigator		1	800
<b>Activity Total</b>		<b>4</b>	<b>1</b>	<b>220,061</b>

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



**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

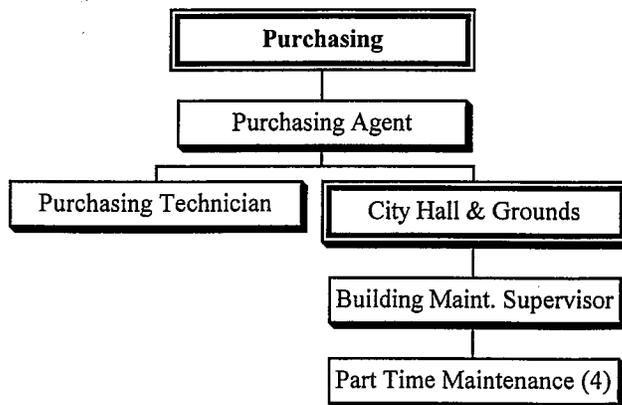
**Fund 101 General Fund**  
**Dept 226 Personnel**

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
<b>Personal Services:</b>							
706 Salaries and Wages	195,761	188,803	202,374	208,831	208,000	219,261	219,261
707 Wages-Temporary	346	5,015	16	800	200	800	800
709 Overtime	137	412	2,208	750	2,181	800	800
715 Employers FICA	14,901	14,554	15,303	16,094	16,094	16,833	16,833
719 Health Insurance	26,990	40,806	48,593	51,730	51,730	39,644	39,644
719.678 RX Drug Insurance	0	0	1,387	0	0	10,721	10,721
722 Pension-General	4,911	6,578	9,161	11,527	11,527	12,060	12,060
724 Unemployment	621	784	954	977	584	584	584
724.001 Workers Compensation	285	270	284	301	301	308	308
725 Other Fringe Benefits	1,610	1,986	1,794	4,248	4,248	4,032	4,032
	<b>245,562</b>	<b>259,208</b>	<b>282,074</b>	<b>295,258</b>	<b>294,865</b>	<b>305,043</b>	<b>305,043</b>
<b>Material and Supplies:</b>							
726 Office Supplies	8,113	5,740	7,074	9,000	8,390	8,000	8,000
737 Publications	4,207	4,084	4,141	4,700	5,460	5,500	5,500
755 Safety Supplies	-191	727	1,344	1,500	1,350	1,500	1,500
	<b>12,129</b>	<b>10,551</b>	<b>12,559</b>	<b>15,200</b>	<b>15,200</b>	<b>15,000</b>	<b>15,000</b>
<b>Contractual and Other:</b>							
818 Contractual Services	14,845	2,372	16,386	15,000	5,000	45,000	45,000
853 Telephone	3,400	3,979	2,624	3,000	2,100	2,100	2,100
873 Travel	460	157	781	700	700	700	700
900 Printing & Publishing	1,499	1,586	1,974	1,200	1,200	1,200	1,200
934 Office Equipment Maintenance	425	321	88	300	300	300	300
946 Office Equipment Rental	0	984	2,111	2,000	2,000	2,000	2,000
958 Memberships & Dues	1,394	894	1,359	1,300	1,300	1,400	1,400
960 Education & Training	340	225	1,354	2,500	2,000	2,000	2,000
960.001 Training-City Wide	9,605	8,976	9,412	10,000	9,000	10,000	10,000
960.002 Training-New Recruitment	0	0	0	400	200	400	400
960.003 Training-MAPE Reimb.	1,757	1,322	874	3,000	3,000	3,000	3,000
960.004 City Wide Wellness Programs	0	2,631	1,671	3,000	8,000	3,000	3,000
	<b>33,725</b>	<b>23,447</b>	<b>38,634</b>	<b>42,400</b>	<b>34,800</b>	<b>71,100</b>	<b>71,100</b>
<b>Personnel</b>	<b>291,416</b>	<b>293,206</b>	<b>333,267</b>	<b>352,858</b>	<b>344,865</b>	<b>391,143</b>	<b>391,143</b>

**City of Jackson**  
**Fiscal Year 2007/08 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		47,233
012	Purchasing Agent	1		64,993
<b>Activity Total</b>		<b>2</b>		<b>112,226</b>

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



**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

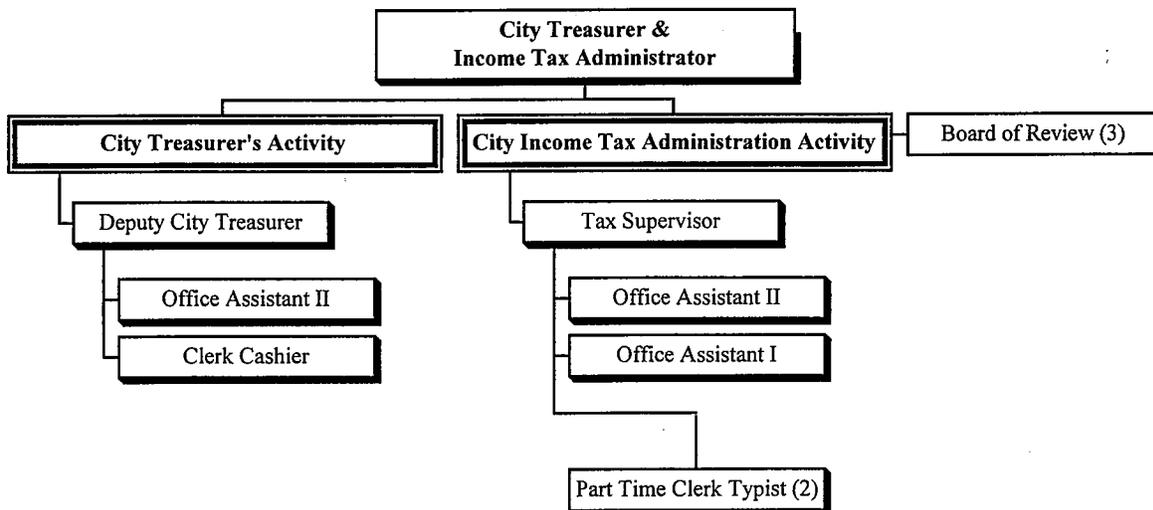
***Fund 101 General Fund***  
***Dept 233 Purchasing***

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
<b>Personal Services:</b>							
702 Termination Pay	0	0	0	0	0	0	0
706 Salaries and Wages	101,088	102,839	105,781	108,539	108,539	112,226	<b>112,226</b>
707 Wages-Temporary	17,598	1,742	1,053	0	700	0	<b>0</b>
709 Overtime	12	0	0	0	0	0	<b>0</b>
715 Employers FICA	8,982	7,931	7,980	8,304	8,357	8,585	<b>8,585</b>
719 Health Insurance	20,123	21,880	24,639	24,627	21,280	18,899	<b>18,899</b>
719.678 RX Drug Insurance	0	0	625	0	4,268	4,695	<b>4,695</b>
722 Pension-General	2,507	3,583	4,737	5,969	5,969	6,172	<b>6,172</b>
724 Unemployment	492	347	482	478	292	292	<b>292</b>
724.001 Workers Compensation	172	148	148	152	152	157	<b>157</b>
725 Other Fringe Benefits	167	47	249	2,157	2,157	2,034	<b>2,034</b>
	<b>151,141</b>	<b>138,517</b>	<b>145,694</b>	<b>150,226</b>	<b>151,714</b>	<b>153,060</b>	<b>153,060</b>
<b>Material and Supplies:</b>							
726 Office Supplies	4,632	4,055	3,506	5,000	5,000	5,000	<b>5,000</b>
737 Publications	59	159	154	500	500	500	<b>500</b>
	<b>4,691</b>	<b>4,214</b>	<b>3,660</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>
<b>Contractual and Other:</b>							
818 Contractual Services	450	100	0	1,000	1,050	1,000	<b>1,000</b>
853 Telephone	2,715	2,738	1,638	1,500	1,500	1,500	<b>1,500</b>
873 Travel	-21	0	162	200	200	200	<b>200</b>
900 Printing & Publishing	215	424	368	400	400	400	<b>400</b>
902 Advertising	719	0	23	800	500	500	<b>500</b>
934 Office Equipment Maintenance	0	453	400	400	400	400	<b>400</b>
946 Office Equipment Rental	162	-362	5,072	500	500	500	<b>500</b>
958 Memberships & Dues	1,350	1,105	810	1,000	1,650	1,000	<b>1,000</b>
960 Education & Training	50	846	473	500	500	500	<b>500</b>
	<b>5,640</b>	<b>5,304</b>	<b>8,946</b>	<b>6,300</b>	<b>6,700</b>	<b>6,000</b>	<b>6,000</b>
<b>Purchasing</b>	<b>161,472</b>	<b>148,035</b>	<b>158,300</b>	<b>162,026</b>	<b>163,914</b>	<b>164,560</b>	<b>164,560</b>

**City of Jackson**  
**Fiscal Year 2007/08 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		57,213
ELEC	City Treasurer	1		78,524
303	Office Assistant I	1		35,592
305	Office Assistant II	1		40,541
<b>Activity Total</b>		<b>4</b>		<b>211,870</b>

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



**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

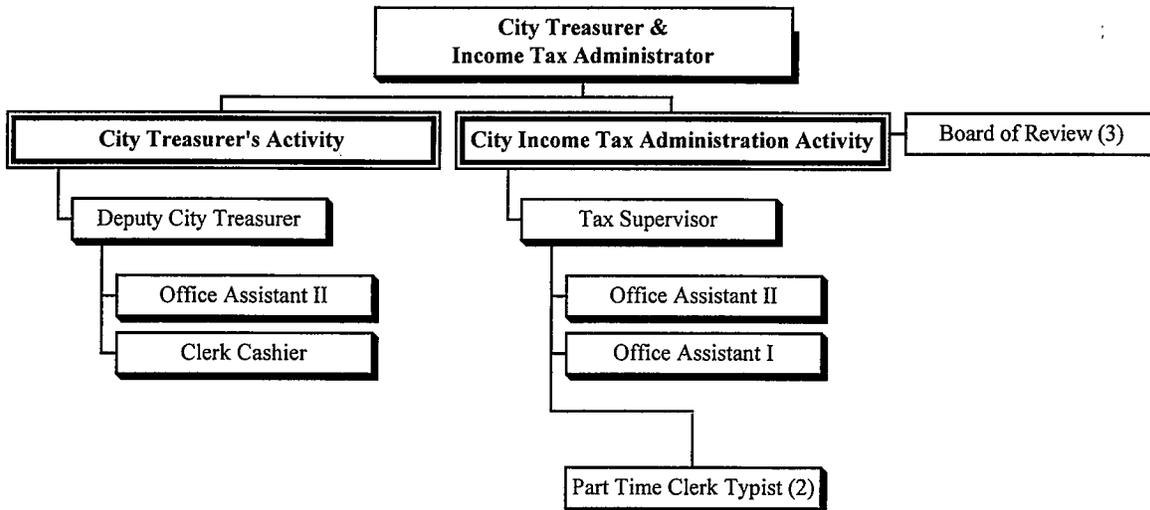
**Fund 101 General Fund**  
**Dept 253 City Treasurer**

Account Description	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	185,966	187,232	194,910	204,674	204,674	211,870	211,870
707 Wages-Temporary	0	0	2,020	0	0	0	0
715 Employers FICA	14,243	14,489	15,113	15,658	15,658	16,208	16,208
719 Health Insurance	40,797	46,313	50,485	54,921	54,921	41,179	41,179
719.678 RX Drug Insurance	0	0	1,459	0	0	10,968	10,968
722 Pension-General	4,581	6,566	8,726	11,257	11,257	11,653	11,653
724 Unemployment	475	516	739	956	584	584	584
724.001 Workers Compensation	166	165	176	927	927	957	957
725 Other Fringe Benefits	1,220	1,115	694	4,019	4,019	3,790	3,790
	<b>247,448</b>	<b>256,396</b>	<b>274,322</b>	<b>292,412</b>	<b>292,040</b>	<b>297,209</b>	<b>297,209</b>
<b>Material and Supplies:</b>							
726 Office Supplies	5,802	10,903	5,525	4,640	4,640	4,820	4,820
737 Publications	121	125	125	660	660	660	660
	<b>5,923</b>	<b>11,028</b>	<b>5,650</b>	<b>5,300</b>	<b>5,300</b>	<b>5,480</b>	<b>5,480</b>
<b>Contractual and Other:</b>							
810 EPAY Costs	412	0	0	0	0	0	0
818 Contractual Service	0	0	1,916	2,000	2,000	2,000	2,000
853 Telephone	2,340	3,514	3,335	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	44	32	49	450	450	450	450
934 Office Equipment Maintenance	465	763	727	905	905	1,600	1,600
935 Software Maintenance	0	0	0	3,450	3,450	3,600	3,600
946 Office Equipment Rental	483	0	0	0	0	0	0
958 Memberships & Dues	1,558	470	105	270	270	285	285
960 Education & Training	136	171	127	0	0	0	0
	<b>10,238</b>	<b>9,750</b>	<b>11,059</b>	<b>14,875</b>	<b>14,875</b>	<b>15,735</b>	<b>15,735</b>
<b>Capital Outlay:</b>							
983 Office Equipment	0	2,377	0	3,700	3,700	3,200	3,200
984 Software - BS&A Upgrade	0	38,533	3,543	0	0	0	0
	<b>0</b>	<b>40,910</b>	<b>3,543</b>	<b>3,700</b>	<b>3,700</b>	<b>3,200</b>	<b>3,200</b>
<b>City Treasurer</b>	<b>263,609</b>	<b>318,084</b>	<b>294,574</b>	<b>316,287</b>	<b>315,915</b>	<b>321,624</b>	<b>321,624</b>

**City of Jackson**  
**Fiscal Year 2007/08 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		53,450
303	Office Assistant I	1		36,650
305	Office Assistant II	1		40,541
PT	Part-Time Clerk-Typist		2	23,000
PT	Board of Review		3	750
<b>Activity Total</b>		<b>3</b>	<b>5</b>	<b>154,391</b>

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



**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

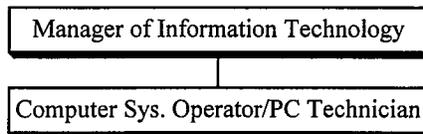
**Fund 101 General Fund**  
**Dept 254 City Income Tax Administration**

Account Description	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	101,088	103,434	110,415	126,835	126,835	130,641	130,641
707 Wages-Temporary	29,731	35,627	26,900	23,750	23,750	23,750	23,750
715 Employers FICA	10,234	11,192	10,587	11,520	11,520	11,811	11,811
719 Health Insurance	15,671	15,174	35,860	39,276	39,276	30,386	30,386
719.678 RX Drug Insurance	0	0	1,126	0	0	9,025	9,025
722 Pension-General	2,722	4,056	5,406	6,976	6,976	7,186	7,186
724 Unemployment	661	866	1,029	956	584	584	584
724.001 Workers Compensation	167	175	136	211	211	217	217
725 Other Fringe Benefits	938	974	753	2,765	2,765	2,619	2,619
	<b>161,212</b>	<b>171,498</b>	<b>192,212</b>	<b>212,289</b>	<b>211,917</b>	<b>216,219</b>	<b>216,219</b>
<b>Material and Supplies:</b>							
726 Office Supplies	27,252	19,000	25,501	33,875	33,875	33,205	33,205
737 Publications	1,154	0	542	1,850	1,850	1,850	1,850
	<b>28,406</b>	<b>19,000</b>	<b>26,043</b>	<b>35,725</b>	<b>35,725</b>	<b>35,055</b>	<b>35,055</b>
<b>Contractual and Other:</b>							
853 Telephone	1,469	1,889	646	900	900	1,400	1,400
873 Travel	297	312	102	400	400	400	400
934 Office Equipment Maintenance	65	538	330	1,780	1,000	1,000	1,000
935 Software Maintenance	6,563	6,563	6,563	6,700	6,700	6,700	6,700
946 Office Equipment Rental	55,204	0	0	0	0	0	0
960 Education & Training	0	0	0	1,700	1,700	1,700	1,700
	<b>63,598</b>	<b>9,302</b>	<b>7,641</b>	<b>11,480</b>	<b>10,700</b>	<b>11,200</b>	<b>11,200</b>
<b>Capital Outlay:</b>							
983 Office Equipment	0	1,725	218	3,700	3,700	3,200	3,200
984 Software Purchase	0	0	0	0	0	0	0
	<b>0</b>	<b>1,725</b>	<b>218</b>	<b>3,700</b>	<b>3,700</b>	<b>3,200</b>	<b>3,200</b>
<b>City Income Tax Administration</b>	<b>253,216</b>	<b>201,525</b>	<b>226,114</b>	<b>263,194</b>	<b>262,042</b>	<b>265,674</b>	<b>265,674</b>

**City of Jackson**  
**Fiscal Year 2007/08 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>				
013	Manager of Information Technology	1		65,697
306	Computer Sys. Oper./PC Tech.	1		36,715
		<u>2</u>		<u>102,412</u>
	<b>Add: Allocation of Acct./Acting IS Coord. from 101-201 Finance (Acting pay)</b>			<u>8,451</u>
	<b>Activity Total</b>			<u><u>110,863</u></u>

**City of Jackson**  
**Management Information Services**  
**Activity Personnel Chart**



**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

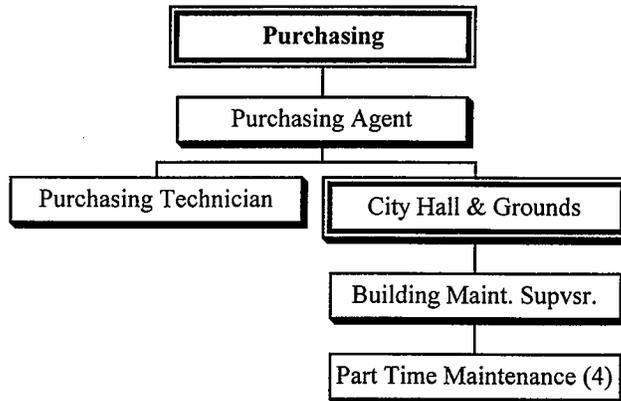
**Fund 101 General Fund**  
**Dept 258 Management Information Services**

Account Description	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b>Personal Services:</b>							
702 Termination Pay	0	5,923	0	0	0	0	0
706 Salaries and Wages	154,108	101,240	79,392	100,638	100,543	110,863	110,863
707 Wages-Temporary	0	0	19	0	0	0	0
709 Overtime	942	2,710	20,072	1,500	0	0	0
715 Employers FICA	11,639	8,480	7,564	7,699	7,571	7,835	7,835
719 Health Insurance	20,550	10,756	11,897	20,882	17,923	14,773	14,773
719.678 RX Drug Insurance	0	0	574	0	4,209	4,170	4,170
722 Pension-General	3,857	3,616	4,477	5,393	5,447	5,634	5,634
724 Unemployment	490	364	505	505	309	292	292
724.001 Workers Compensation	218	150	130	137	139	144	144
725 Other Fringe Benefits	368	767	835	1,959	1,331	1,873	1,873
	<b>192,172</b>	<b>134,006</b>	<b>125,465</b>	<b>138,713</b>	<b>137,472</b>	<b>145,584</b>	<b>145,584</b>
<b>Material and Supplies:</b>							
726 Office Supplies	2,460	2,607	592	620	764	1,148	1,148
726.001 Data Processing Supplies	7,770	5,960	9,472	7,020	7,641	3,600	3,600
737 Publications	0	0	82	0	0	0	0
	<b>10,230</b>	<b>8,567</b>	<b>10,146</b>	<b>7,640</b>	<b>8,405</b>	<b>4,748</b>	<b>4,748</b>
<b>Contractual and Other:</b>							
818 Contractual Services	25,827	24,067	29,640	34,030	39,932	40,550	40,550
818.028 Contractual Services-GIS	0	0	0	0	0	0	0
818.041 Cont Serv.-Needs Assmt.Study	15,000	0	0	0	0	0	0
818.042 Cont Serv.-Fiber Optics Cable	24,033	0	1,865	0	0	0	0
853 Telephone	19,704	7,277	731	6,160	6,271	6,320	6,320
873 Travel	1,073	696	4,428	800	1,618	1,700	1,700
934 Office Equipment Maintenance	3,772	2,587	41,222	4,428	4,428	4,428	4,428
935 Software Maintenance	47,961	49,617	0	53,928	46,666	49,110	49,110
946 Office Equipment Rental	38,897	0	0	0	0	0	0
960 Education & Training	0	3,990	3,800	6,000	8,795	3,000	3,000
	<b>176,267</b>	<b>88,234</b>	<b>81,686</b>	<b>105,346</b>	<b>107,710</b>	<b>105,108</b>	<b>105,108</b>
<b>Capital Outlay:</b>							
977 Equipment	29,064	18,126	19,135	5,500	7,169	0	0
984 Software Purchase	0	0	30,950	0	0	0	0
	<b>29,064</b>	<b>18,126</b>	<b>50,085</b>	<b>5,500</b>	<b>7,169</b>	<b>0</b>	<b>0</b>
<b>Management Information Services</b>	<b>407,733</b>	<b>248,933</b>	<b>267,382</b>	<b>257,199</b>	<b>260,756</b>	<b>255,440</b>	<b>255,440</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: City Hall &amp; Grounds</i>				
<i>Fund-Activity: 101-265</i>				
308	Building Maintenance Supervisor	1		50,068
PT	Part-Time Maintenance		4	21,895
<b>Activity Total</b>		<b>1</b>	<b>4</b>	<b>71,963</b>
Less: Allocation To City Clerk-Elections 101-192: Maintenance Crew Leader				-7,125
				<b>64,838</b>

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



**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

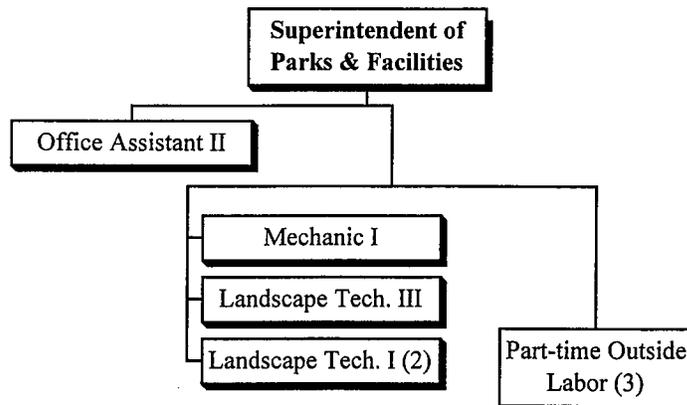
**Fund 101 General Fund**  
**Dept 265 City Hall & Grounds**

Account Description	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	45,086	44,866	47,460	41,523	41,523	42,943	42,943
707 Wages-Temporary	27,739	21,305	17,878	21,739	21,000	21,895	21,895
709 Overtime	6,552	10,439	23,504	4,000	7,000	4,000	4,000
715 Employers FICA	6,665	5,818	6,819	5,145	5,613	5,266	5,266
719 Health Insurance	8,156	8,679	9,911	13,024	8,933	9,995	9,995
719.678 RX Drug Insurance	0	0	287	0	1,972	2,483	2,483
722 Pension-General	1,484	1,919	3,165	2,504	2,669	2,582	2,582
724 Unemployment	509	422	569	832	585	490	490
724.001 Workers Compensation	1,990	1,720	1,926	1,621	1,671	1,658	1,658
725 Other Fringe Benefits	263	274	344	2,143	1,003	1,006	1,006
	<b>98,444</b>	<b>95,442</b>	<b>111,863</b>	<b>92,531</b>	<b>91,969</b>	<b>92,318</b>	<b>92,318</b>
<b>Material and Supplies:</b>							
751 Gasoline	599	672	2,121	1,600	2,057	2,000	2,000
758 Laundry	3,087	1,450	2,501	2,000	4,214	4,214	4,214
776 Custodial Supplies	10,359	11,749	17,192	11,500	11,500	11,500	11,500
	<b>14,045</b>	<b>13,871</b>	<b>21,814</b>	<b>15,100</b>	<b>17,771</b>	<b>17,714</b>	<b>17,714</b>
<b>Contractual and Other:</b>							
818 Contractual Services	30,089	31,757	41,734	40,000	40,000	40,000	40,000
853 Telephone	4,999	4,748	4,897	4,700	4,700	4,700	4,700
880 Community Promotion	0	161	0	500	500	500	500
914 Insurance	6,087	6,294	7,484	7,634	7,974	8,333	8,333
920 Utilities	99,153	101,775	103,325	100,000	109,500	116,000	116,000
931 Building Maintenance	44,861	164,801	26,821	31,000	31,000	31,000	31,000
933 Equipment Maintenance	511	0	0	0	0	0	0
934 Office Equipment Maintenance	495	196	801	0	0	0	0
939 Vehicle Maintenance	956	340	2,338	1,000	1,000	1,000	1,000
960 Education & Training	0	0	42	500	300	300	300
	<b>187,151</b>	<b>310,072</b>	<b>187,442</b>	<b>185,334</b>	<b>194,974</b>	<b>201,833</b>	<b>201,833</b>
<b>Capital Outlay:</b>							
976.011 City Hall Improvements	0	0	0	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>City Hall &amp; Grounds</b>	<b>299,640</b>	<b>419,385</b>	<b>321,119</b>	<b>292,965</b>	<b>304,714</b>	<b>311,865</b>	<b>311,865</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Cemeteries</i>				
<i>Fund-Activity: 101-276</i>				
014	Superintendent of Parks & Facilities	1		73,490
304	Landscape Technician I	2		60,601
305	Office Assistant II	1		40,540
306	Landscape Technician III	1		42,712
306	Mechanic I	1		42,712
PT	Part Time Laborer		3	20,480
		<u>6</u>	<u>3</u>	<u>280,535</u>
Less: Allocation of 1/2 Supt. of Parks & Facilities to 101-690				-36,745
Allocation of 1/2 Office Assistant II to 101-690				<u>-20,270</u>
<b>Activity Total</b>				<u><u>223,520</u></u>

**City of Jackson**  
**Cemeteries**  
**Activity Personnel Chart**



**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

**Fund 101 General Fund**  
**Dept 276 Cemeteries**

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
702 Termination Pay	0	12,218	0	0	0	0	0
706 Salaries and Wages	175,786	150,297	179,754	195,001	167,000	203,040	203,040
707 Wages-Temporary	27,522	56,182	43,509	20,480	35,480	20,480	20,480
709 Overtime	14,195	6,060	10,053	9,000	11,000	9,000	9,000
715 Employers FICA	16,058	17,289	16,656	16,485	15,490	17,099	17,099
719 Health Insurance	38,402	37,512	56,733	62,843	62,843	47,145	47,145
719.678 RX Drug Insurance	0	0	1,151	0	0	12,754	12,754
722 Pension-General	4,658	5,554	8,405	10,725	9,185	11,167	11,167
724 Unemployment	1,140	1,551	1,835	1,739	1,062	1,062	1,062
724.001 Workers Compensation	4,393	4,597	4,075	4,424	4,424	4,497	4,497
725 Other Fringe Benefits	1,252	215	-44	4,359	4,359	4,152	4,152
	<b>283,406</b>	<b>291,475</b>	<b>322,127</b>	<b>325,056</b>	<b>310,843</b>	<b>330,396</b>	<b>330,396</b>
<b>Material and Supplies:</b>							
726 Office Supplies	941	822	386	600	600	800	800
740 Operating Supplies	1,621	2,108	1,347	2,500	2,500	2,500	2,500
751 Gasoline	12,243	22,473	22,296	14,750	19,750	19,750	19,750
755 Safety Supplies	780	1,564	1,116	1,300	1,300	1,300	1,300
756 Miscellaneous Supplies	1,151	1,321	1,446	1,500	1,500	1,500	1,500
758 Laundry	2,182	2,208	3,134	1,900	1,900	1,900	1,900
759 Small Tools	1,728	2,889	3,291	1,650	2,000	2,000	2,000
776 Custodial Supplies	1,952	3,296	3,856	1,500	1,500	1,500	1,500
778 Equipment Maint. Supplies	24,684	23,746	22,885	15,000	20,000	20,000	20,000
782 Materials	1,667	4,135	2,167	3,075	3,075	3,075	3,075
783 Seed And Sod	4,891	2,495	624	3,000	3,000	3,000	3,000
	<b>53,840</b>	<b>67,057</b>	<b>62,548</b>	<b>46,775</b>	<b>57,125</b>	<b>57,325</b>	<b>57,325</b>
<b>Contractual and Other:</b>							
818 Contractual Services	8,446	11,190	12,929	9,600	9,600	10,300	10,300
818.025 Contractual Services-DPW	0	0	35	0	0	0	0
853 Telephone	4,578	2,396	2,472	2,360	2,360	3,360	3,360
873 Travel	0	24	120	50	50	50	50
900 Printing & Publishing	325	407	306	500	500	500	500
902 Advertising	0	132	76	600	600	600	600
920 Utilities	17,904	14,719	15,258	17,800	17,800	17,800	17,800
931 Building Maintenance	2,433	865	2,634	3,000	3,000	4,000	4,000
933 Equipment Maintenance	6,758	6,941	9,248	4,000	5,000	7,000	7,000
934 Office Equipment Maintenance	0	0	0	250	250	250	250
938 Grounds Maintenance	773	5,073	5,059	3,000	3,000	3,000	3,000
958 Memberships & Dues	0	30	70	0	0	0	0
960 Education & Training	682	525	248	300	300	500	500
	<b>41,899</b>	<b>42,302</b>	<b>48,455</b>	<b>41,460</b>	<b>42,460</b>	<b>47,360</b>	<b>47,360</b>
<b>Capital Outlay:</b>							
982 Machinery & Equipment	3,195	6,832	2,917	4,800	4,800	5,000	5,000
	<b>3,195</b>	<b>6,832</b>	<b>2,917</b>	<b>4,800</b>	<b>4,800</b>	<b>5,000</b>	<b>5,000</b>
<b>Cemeteries</b>	<b>382,340</b>	<b>407,666</b>	<b>436,047</b>	<b>418,091</b>	<b>415,228</b>	<b>440,081</b>	<b>440,081</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

***Fund 101 General Fund***  
***Dept 299 Unallocated***

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
<b>Personal Services:</b>							
706.002 Employee Leave Expense	-20,234	-3,606	0	0	-154,883	0	0
	-20,234	-3,606	0	0	-154,883	0	0
<b>Materials and Supplies:</b>							
730 Postage	90,080	80,501	90,924	90,000	90,000	95,000	95,000
	90,080	80,501	90,924	90,000	90,000	95,000	95,000
<b>Contractual and Other:</b>							
719.001 Health Insurance-Retirees	119,620	170,832	188,402	260,000	260,000	135,000	135,000
722.003 Pension - General-Other	59,267	62,231	65,342	68,610	68,610	72,040	72,040
808 Audit Fees	33,346	31,550	34,832	38,280	27,263	27,945	27,945
818 Contractual Services	7,147	7,092	8,165	10,000	10,000	10,000	10,000
818.033 Cont. Serv.-Train Depot Study	0	20,989	27,022	0	993	0	0
818.045 Cont. Serv.-Airport Landfill	0	6,217	5,354	10,000	20,000	20,000	20,000
818.046 Cont. Serv.-Ret. Drug Subsidy	0	0	3,500	0	2,000	0	0
818.053 Cont. Serv.-Michigan Theater	0	0	0	0	25,000	0	0
818.299 Cont. Serv.-United Way (FIA)	0	76,127	46,062	50,000	100,000	18,000	18,000
853 Telephone	5,807	3,385	1,027	0	100	0	0
880 Comm. Promotion	86,987	33,380	38,030	45,000	45,000	45,000	45,000
880.001 Downtown Marketing Study	25,000	0	0	0	0	0	0
880.003 Comm. Promotion-Art Projects	17,771	0	0	0	0	0	0
880.265 Comm. Promotion-City Hall	8,442	0	0	0	0	0	0
914 Insurance	73,592	69,226	70,804	72,220	71,286	74,494	74,494
914.001 Insurance-Ded. Portion	10,529	5,878	366	10,000	5,000	5,000	5,000
956.001 Contingency	0	0	0	12,740	0	9,237	9,237
959 Property Taxes	1,659	1,393	1,413	1,460	1,500	1,500	1,500
962 Uncollectible Accounts	-59,673	49,607	28,221	50,000	50,000	50,000	50,000
963 Miscellaneous	2,245	2,661	1,883	3,000	3,000	3,000	3,000
	391,739	540,568	520,423	631,310	689,752	471,216	471,216
<b>Unallocated</b>	<b>461,585</b>	<b>617,463</b>	<b>611,347</b>	<b>721,310</b>	<b>624,869</b>	<b>566,216</b>	<b>566,216</b>



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**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**General Fund**  
**Police Department Summary**

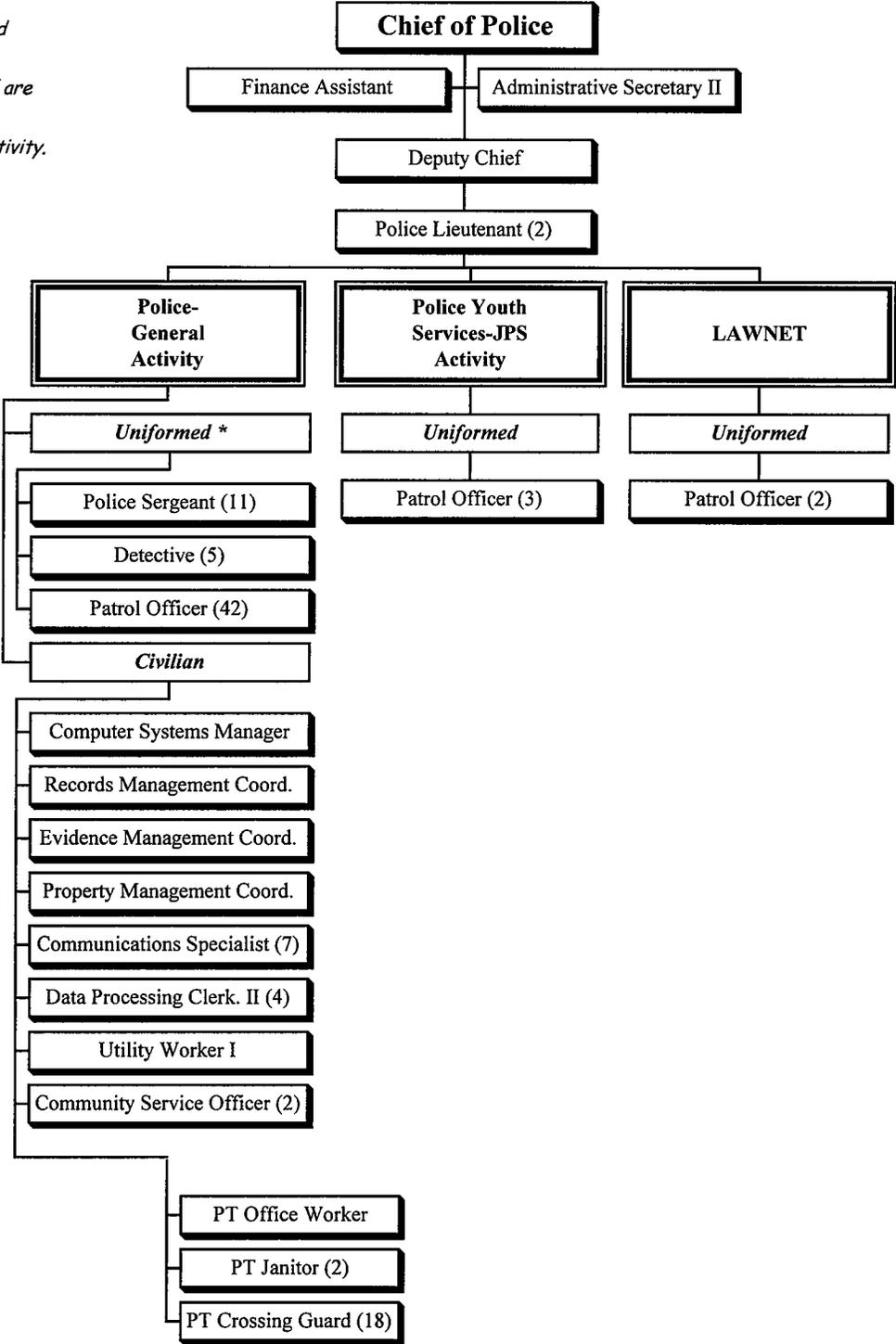
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<b>Activity #</b>	<b>Activity Name</b>	<b>Proposed Budget</b>
101-301	Police Department (General)	\$ 8,798,244
101-303	Police Youth Services - J.P.S.	293,806
101-313	Consortium Training	30,044
101-314	In-Service Training	<u>14,761</u>
<b>General Fund Total - Police Department</b>		<b><u><u>\$ 9,136,855</u></u></b>

# 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 2007/08 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		40,466
006	Administrative Secretary II	1		44,586
006	Evidence Management Coordinator	1		44,586
006	Property Mgt. Coordinator	1		44,586
007	Finance Assistant	1		47,232
009	Records Management Coordinator	1		53,655
010	Computer Systems Manager	1		57,433
016	Deputy Chief	1		81,426
020	Police Chief	1		99,752
082	Patrol Officer	42		2,179,564
084	Detective	5		308,435
085	Police Sergeant	11		726,590
087	Police Lieutenant	2		145,960
302	Utility Worker I	1		38,514
303	Data Processing Clerk II	4		147,164
303	Communication Specialists	7		234,284
PT	Part-Time Office Worker		1	5,653
PT	Part-Time School Crossing Guard		18	85,675
PT	Part-Time Janitor		2	22,613
<b>Activity Total</b>		<b>82</b>	<b>21</b>	<b>4,408,174</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
702 Termination Pay	6,055	28,876	13,573	51,691	85,934	0	0
706 Salaries and Wages	4,109,757	4,045,418	4,247,367	4,432,552	4,201,548	4,294,233	4,294,233
707 Wages-Temporary	116,025	117,659	120,597	114,948	107,373	113,941	113,941
709 Overtime	255,116	263,074	265,269	300,000	250,211	265,000	265,000
715 Employers FICA	111,438	112,807	119,703	119,075	117,764	121,266	121,266
719 Health Insurance	651,574	708,636	810,615	870,663	692,869	663,109	663,109
719.678 RX Drug Insurance	0	0	24,216	0	161,588	186,422	186,422
722 Pension-General	18,797	26,777	36,389	42,097	41,054	40,516	40,516
722.733 Pension-Police/Fire 345	1,277,905	1,428,319	1,605,478	1,743,033	1,743,033	1,890,245	1,890,245
724 Unemployment	15,663	16,369	23,193	25,812	14,581	15,038	15,038
724.001 Workers Compensation	58,567	56,386	58,978	63,249	57,968	60,739	60,739
725 Other Fringe Benefits	33,219	30,918	33,840	76,798	34,235	41,526	41,526
	<b>6,654,116</b>	<b>6,835,239</b>	<b>7,359,218</b>	<b>7,839,918</b>	<b>7,508,158</b>	<b>7,692,035</b>	<b>7,692,035</b>
<b>Material and Supplies:</b>							
726 Office Supplies	17,024	26,318	21,326	32,182	20,392	31,127	31,127
726.001 Data Processing Supplies	7,365	16,316	8,077	10,660	10,960	10,588	10,588
730 Postage	394	533	619	540	540	570	570
737 Publications	3,872	4,860	4,594	2,672	2,672	3,607	3,607
741 Ammunition	12,566	5,822	1,790	10,953	8,853	14,652	14,652
744 Uniform Allowance	54,535	31,111	29,662	38,614	29,914	36,284	36,284
745.004 Program Supplies - CP	454	0	0	0	0	0	0
751 Gasoline	66,171	78,329	109,560	98,650	103,015	110,650	110,650
756 Miscellaneous Supplies	16,969	19,102	17,394	13,362	13,362	10,343	10,343
757 Photography Supplies	24,840	12,905	7,340	11,852	6,852	9,610	9,610
758 Laundry	2,672	1,220	1,163	1,352	1,180	1,248	1,248
760 Medical Supplies	1,208	766	1,014	900	900	1,062	1,062
761 Tracking Narc. Dog - Supplies	798	-4,123	1,087	1,690	2,690	2,440	2,440
776 Custodial Supplies	6,241	3,586	3,740	4,994	3,894	4,525	4,525
778 Equipment Maint. Supplies	48,656	46,458	35,751	36,570	32,570	26,392	26,392
	<b>263,765</b>	<b>243,203</b>	<b>243,117</b>	<b>264,991</b>	<b>237,794</b>	<b>263,098</b>	<b>263,098</b>
<b>Contractual and Other:</b>							
817 Consultant Services	28,107	28,087	9,025	12,790	24,940	15,915	15,915
818 Contractual Services	0	0	7,425	12,000	14,900	1,500	1,500
820 Special Investigations	4,514	5,077	9,125	6,000	13,500	6,000	6,000
823 Medical Services	3,567	3,631	5,496	4,012	9,169	5,580	5,580
823.001 Medical Services-OUIL's	0	0	0	2,065	0	0	0
824 Prisoner Board	6,666	625	0	0	0	0	0
853 Telephone	58,514	58,555	54,104	63,486	67,360	69,832	69,832
873 Travel	8,865	14,287	15,500	11,260	10,260	11,635	11,635
900 Printing & Publishing	12,630	18,262	9,932	13,271	13,271	12,828	12,828
914 Insurance	113,795	112,472	124,872	127,369	128,536	134,320	134,320
914.001 Insurance-Ded. Portion	11,989	10,115	0	10,000	6,804	10,000	10,000
919.001 Physical Agility Testing	40,752	38,316	35,885	38,428	40,505	36,854	36,854
919.002 Residency Incentive	0	2,000	2,000	1,000	1,000	0	0
920 Utilities	42,998	44,812	49,197	45,658	51,483	50,750	50,750
931 Building Maintenance	32,306	25,786	28,159	30,366	21,876	25,346	25,346

- Continued

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Contractual and Other:(Cont'd.)</b>							
933 Equipment Maintenance	79,702	95,698	38,069	35,600	40,300	36,897	36,897
934 Office Equipment Maintenance	45,769	56,314	74,644	59,617	59,617	66,678	66,678
939 Vehicle Maintenance	50,492	60,920	88,620	79,267	83,567	83,710	83,710
942 Building Rental/Lease	5,419	5,419	5,419	5,460	5,420	5,460	5,460
946 Office Equipment Rental	12,219	34,536	36,320	33,988	34,564	88,714	88,714
947. Vehicle Rental/Lease	0	0	16,391	0	0	0	0
956.001 Contingency	0	0	0	0	0	0	0
958 Memberships & Dues	3,708	2,532	2,638	3,091	3,091	2,115	2,115
960 Education & Training	30,849	35,369	41,621	23,425	18,425	27,683	27,683
963 Miscellaneous	629	422	-292	0	0	0	0
969 Contribution to JED	26,545	28,199	29,609	31,090	31,090	32,644	32,644
	<b>620,035</b>	<b>681,434</b>	<b>683,759</b>	<b>649,243</b>	<b>679,678</b>	<b>724,461</b>	<b>724,461</b>
<b>Capital Outlay:</b>							
976 Building Additions	0	0	23,877	40,880	42,349	36,650	36,650
981 Office Furniture	0	0	0	0	0	0	0
982 Machinery & Equipment	0	0	0	0	0	0	0
983 Office Equipment	0	0	7,250	5,434	36,625	0	0
984 Software	0	6,000	0	16,750	15,608	0	0
985 Vehicles	79,830	67,756	71,333	69,000	79,168	82,000	82,000
986 Radio Equipment	0	0	0	0	0	0	0
	<b>79,830</b>	<b>73,756</b>	<b>102,460</b>	<b>132,064</b>	<b>173,750</b>	<b>118,650</b>	<b>118,650</b>
<b>Police Department</b>	<b>7,617,746</b>	<b>7,833,632</b>	<b>8,388,554</b>	<b>8,886,216</b>	<b>8,599,380</b>	<b>8,798,244</b>	<b>8,798,244</b>

*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 2007/08 Adopted Budget**  
**Expenditure Detail**

**Fund 101 General Fund**  
**Dept 303 Police Youth Services-JPS**

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	122,499	147,111	156,737	158,973	150,200	164,308	164,308
709 Overtime	13,937	5,082	6,720	12,718	7,630	8,215	8,215
715 Employer's FICA	1,981	2,204	2,286	2,521	2,443	2,533	2,533
719 Health Insurance	8,756	25,799	28,511	44,102	26,529	21,818	21,818
719.678 RX Drug Insurance	0	0	934	0	7,339	4,966	4,966
722.733 Pension-Police/Fire 345	48,789	59,882	67,223	78,055	78,055	84,050	84,050
724 Unemployment	317	516	716	717	438	438	438
724.001 Workers Compensation	2,034	2,264	2,371	2,545	2,507	2,621	2,621
725 Other Fringe Benefits	1,960	257	1,067	2,757	2,073	2,667	2,667
	<u>200,273</u>	<u>243,115</u>	<u>266,565</u>	<u>302,388</u>	<u>277,214</u>	<u>291,616</u>	<u>291,616</u>
<b>Contractual and Other:</b>							
919.001 Physical Agility Testing	1,338	1,460	1,217	2,190	2,311	2,190	2,190
	<u>1,338</u>	<u>1,460</u>	<u>1,217</u>	<u>2,190</u>	<u>2,311</u>	<u>2,190</u>	<u>2,190</u>
<b>Police Youth Services-JPS</b>	<u><b>201,611</b></u>	<u><b>244,575</b></u>	<u><b>267,782</b></u>	<u><b>304,578</b></u>	<u><b>279,525</b></u>	<u><b>293,806</b></u>	<u><b>293,806</b></u>

**City of Jackson**  
**Fiscal Year 2007/08 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		164,308
Activity Total	3		164,308

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

**Fund 101 General Fund**  
**Dept 305 NFBP Grant**  
**Sub. Act. 204 2003/04**

Account Description	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	28,280	0	0	0	0	0	0
715 Employers FICA	421	0	0	0	0	0	0
719 Health Insurance	5,707	0	0	0	0	0	0
722.733 Pension-Police/Fire 345	8,949	0	0	0	0	0	0
724 Unemployment	158	0	0	0	0	0	0
724.001 Workers Compensation	418	0	0	0	0	0	0
725 Other Fringe Benefits	79	0	0	0	0	0	0
	<u>44,012</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Contractual and Other:</b>							
919.001 Physical Agility Testing	730	0	0	0	0	0	0
	<u>730</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>2003/04 NFBP Grant</b>	<u><b>44,742</b></u>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>0</b></u>

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

Account Description	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b>Material and Supplies:</b>							
756 Miscellaneous Supplies	0	4,200	0	0	0	0	0
	<u>0</u>	<u>4,200</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Contractual and Other:</b>							
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>
<b>Capital Outlay:</b>							
984 Software	0	11,399	36,597	0	0	0	0
	<u>0</u>	<u>11,399</u>	<u>36,597</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>2004/05 NFBP Grant</b>	<u><b>0</b></u>	<u><b>15,599</b></u>	<u><b>36,597</b></u>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>0</b></u>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

***Fund 101 General Fund***  
***Dept 308 STEP Grant***  
***Sub. Act. 203 2002/03***

Account Description	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	2,807	0	0	0	0	0	0
709 Overtime	0	0	0	0	0	0	0
715 Employers FICA	40	0	0	0	0	0	0
719 Health Insurance	815	0	0	0	0	0	0
724 Unemployment	0	0	0	0	0	0	0
724.001 Workers Compensation	53	0	0	0	0	0	0
725 Other Fringe Benefits	60	0	0	0	0	0	0
	<b>3,775</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Contractual and Other:</b>							
999.267 Contrib.- LLEBG Fund	0	0	0	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2002/03 STEP Grant</b>	<b>3,775</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Account Description	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	34,369	1,398	0	0	0	0	0
715 Employers FICA	483	20	0	0	0	0	0
719 Health Insurance	7,337	333	0	0	0	0	0
724 Unemployment	158	0	0	0	0	0	0
724.001 Workers Compensation	516	21	0	0	0	0	0
725 Other Fringe Benefits	461	4	0	0	0	0	0
	<b>43,324</b>	<b>1,776</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Contractual and Other:</b>							
999.267 Contrib.- LLEBG Fund	0	0	0	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2003/04 STEP Grant</b>	<b>43,324</b>	<b>1,776</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	0	28,103	0	0	0	0	0
715 Employers FICA	0	404	0	0	0	0	0
719 Health Insurance	0	5,312	0	0	0	0	0
724 Unemployment	0	172	0	0	0	0	0
724.001 Workers Compensation	0	422	0	0	0	0	0
725 Other Fringe Benefits	0	567	0	0	0	0	0
	0	34,980	0	0	0	0	0
<b>Contractual and Other:</b>							
999.267 Contrib.- LLEBG Fund	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
<b>2004/05 STEP Grant</b>	<b>0</b>	<b>34,980</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Account Description	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	0	0	25,971	0	0	0	0
715 Employers FICA	0	0	372	0	0	0	0
719 Health Insurance	0	0	6,140	0	0	0	0
724 Unemployment	0	0	228	0	0	0	0
724.001 Workers Compensation	0	0	390	0	0	0	0
725 Other Fringe Benefits	0	0	479	0	0	0	0
	0	0	33,580	0	0	0	0
<b>Contractual and Other:</b>							
999.267 Contrib.- LLEBG Fund	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
<b>2004/05 STEP Grant</b>	<b>0</b>	<b>0</b>	<b>33,580</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
<b>Personal Services:</b>							
706 Salaries and Wages	0	0	0	0	17,076	0	0
715 Employers FICA	0	0	0	0	244	0	0
719 Health Insurance	0	0	0	0	4,108	0	0
724 Unemployment	0	0	0	0	96	0	0
724.001 Workers Compensation	0	0	0	0	255	0	0
725 Other Fringe Benefits	0	0	0	0	48	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>21,827</u>	<u>0</u>	<u>0</u>
<b>Contractual and Other:</b>							
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>
<b>2004/05 STEP Grant</b>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>21,827</b></u>	<u><b>0</b></u>	<u><b>0</b></u>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

***Fund 101 General Fund***  
***Dept 311 JCCAE Grant***  
***Sub. Act. 203 2002/03***

Account Description	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b>Personal Services:</b>							
709 Overtime	2,045	0	0	0	0	0	0
715 Employers FICA	30	0	0	0	0	0	0
724.001 Workers Compensation	20	0	0	0	0	0	0
	<u>2,095</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>2002/03 JCCAE Grant</b>	<b>2,095</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Account Description	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b>Personal Services:</b>							
709 Overtime	5,554	2,157	0	0	0	0	0
715 Employers FICA	78	31	0	0	0	0	0
724.001 Workers Compensation	56	22	0	0	0	0	0
	<u>5,688</u>	<u>2,210</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>2003/04 JCCAE Grant</b>	<b>5,688</b>	<b>2,210</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Account Description	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b>Personal Services:</b>							
709 Overtime	0	4,203	5,118	0	0	0	0
715 Employers FICA	0	61	74	0	0	0	0
724.001 Workers Compensation	0	42	51	0	0	0	0
	<u>0</u>	<u>4,306</u>	<u>5,243</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Contractual and Other:</b>							
778. Equipment Maint. Supplies	0	0	3,504	0	0	0	0
	<u>0</u>	<u>0</u>	<u>3,504</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>2004/05 JCCAE Grant</b>	<b>0</b>	<b>4,306</b>	<b>8,747</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
<b>Personal Services:</b>							
709 Overtime	0	0	4,888	4,289	3,769	0	0
715 Employers FICA	0	0	71	62	54	0	0
724.001 Workers Compensation	0	0	49	43	38	0	0
	<u>0</u>	<u>0</u>	<u>5,008</u>	<u>4,394</u>	<u>3,861</u>	<u>0</u>	<u>0</u>
<b>2005/06 JCCAE Grant</b>	<b>0</b>	<b>0</b>	<b>5,008</b>	<b>4,394</b>	<b>3,861</b>	<b>0</b>	<b>0</b>

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

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
<b>Personal Services:</b>							
709 Overtime	0	0	0	0	9,368	0	0
715 Employers FICA	0	0	0	0	136	0	0
724.001 Workers Compensation	0	0	0	0	141	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,645</u>	<u>0</u>	<u>0</u>
<b>2006/07 JCCAE Grant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,645</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

***Fund 101 General Fund***  
***Dept 313 Consortium Training***

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	0	682	1,592	3,142	5,748	3,031	3,031
715 Employers FICA	0	12	26	69	94	44	44
722 Pension-General	0	1	2	21	21	0	0
722.733 Pension-Police/Fire 345	0	0	0	1,243	1,243	0	0
724.001 Workers Compensation	0	10	23	42	84	45	45
	0	705	1,643	4,517	7,190	3,120	3,120
<b>Contractual and Other:</b>							
756 Miscellaneous Supplies	0	0	3,698	0	9,585	6,924	6,924
960 Education & Training	0	2,900	27,268	38,955	38,955	20,000	20,000
	0	2,900	30,966	38,955	48,540	26,924	26,924
<b>Consortium Training</b>	<b>0</b>	<b>3,605</b>	<b>32,609</b>	<b>43,472</b>	<b>55,730</b>	<b>30,044</b>	<b>30,044</b>

***Fund 101 General Fund***  
***Dept 314 In-Service Training***

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Contractual and Other:</b>							
873 Travel	0	0	0	0	0	0	0
960 Education & Training	7,740	16,674	15,854	14,685	15,682	14,761	14,761
	7,740	16,674	15,854	14,685	15,682	14,761	14,761
<b>In-Service Training</b>	<b>7,740</b>	<b>16,674</b>	<b>15,854</b>	<b>14,685</b>	<b>15,682</b>	<b>14,761</b>	<b>14,761</b>

***Fund 101 General Fund***  
***Dept 315 MCOLES Training***

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Contractual and Other:</b>							
756. Miscellaneous Supplies	200	0	0	0	0	0	0
	200	0	0	0	0	0	0
<b>Contractual and Other:</b>							
960 Education & Training	475	8,490	8,850	0	12,242	0	0
	475	8,490	8,850	0	12,242	0	0
<b>MCOLES Training</b>	<b>675</b>	<b>8,490</b>	<b>8,850</b>	<b>0</b>	<b>12,242</b>	<b>0</b>	<b>0</b>



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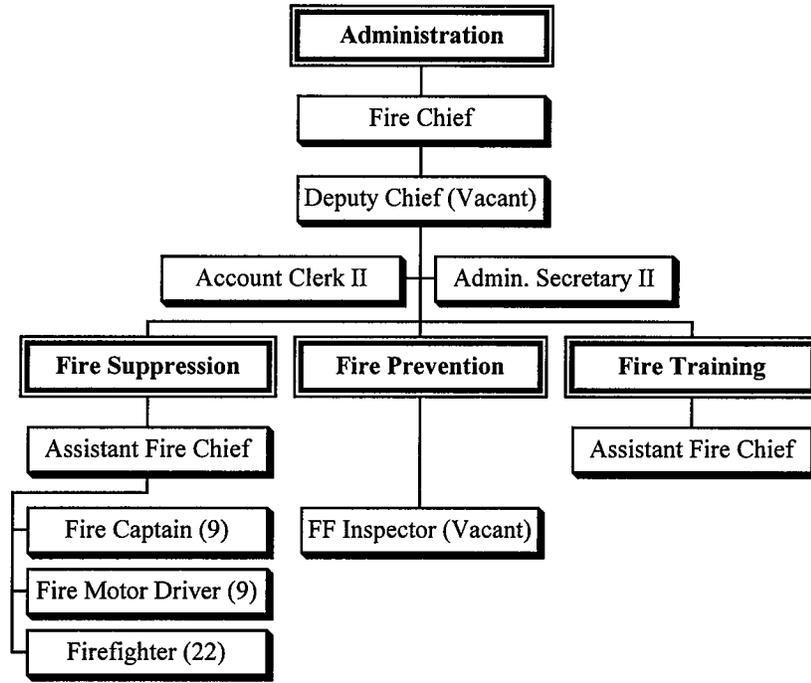
**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**General Fund**  
**Fire Department Summary**

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<b>Activity #</b>	<b>Activity Name</b>	<b>Proposed Budget</b>
101-337	Fire Administration	\$ 278,946
101-340	Fire Suppression	4,999,383
101-341	Fire Prevention	13,500
101-343	Fire Training	<u>235,947</u>
<b>General Fund Total - Fire Department</b>		<b><u><u>\$ 5,527,776</u></u></b>

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



**City of Jackson**  
**Fiscal Year 2007/08 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		41,625
015	Deputy Fire Chief	Vacant		-
019	Fire Chief	1		94,650
305	Account Clerk II	1		40,964
<b>Activity Total</b>		<b>3</b>		<b>177,239</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

**Fund 101 General Fund**  
**Dept 337 Fire Administration**

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
702 Termination Pay	2,789	0	0	0	0	0	0
706 Salaries and Wages	174,501	154,298	165,173	171,349	171,349	177,239	177,239
709 Overtime	0	36	0	1,000	0	0	0
715 Employers FICA	7,090	6,544	6,989	7,443	7,443	7,803	7,803
719 Health Insurance	11,959	14,286	14,471	20,690	16,931	16,796	16,796
719.678 RX Drug Insurance	0	0	503	0	3,692	4,061	4,061
722 Pension-General	1,670	2,436	3,341	4,386	4,386	4,597	4,597
722.733 Pension-Police/Fire 345	38,281	32,854	38,201	41,542	41,542	44,336	44,336
724 Unemployment	524	516	716	717	717	438	438
724.001 Workers Compensation	2,492	1,668	1,811	1,851	1,851	1,943	1,943
725 Other Fringe Benefits	3,221	1,576	2,256	3,203	3,203	3,733	3,733
	<b>242,527</b>	<b>214,214</b>	<b>233,461</b>	<b>252,181</b>	<b>251,114</b>	<b>260,946</b>	<b>260,946</b>
<b>Material and Supplies:</b>							
726 Office Supplies	1,920	1,643	1,477	2,000	1,400	1,400	1,400
737 Publications	206	582	599	400	600	600	600
744 Uniform Allowance	233	128	90	500	100	100	100
745 Program Supplies	183	411	0	900	400	400	400
750 Food	52	222	207	500	300	300	300
751 Gasoline	452	557	692	750	700	700	700
756 Miscellaneous Supplies	159	106	174	700	500	500	500
	<b>3,205</b>	<b>3,649</b>	<b>3,239</b>	<b>5,750</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
<b>Contractual and Other:</b>							
801 Professional Services	3,067	3,099	1,984	3,000	2,000	2,000	2,000
818.661 Cont. Services-Motor Pool	0	0	0	500	500	500	500
853 Telephone	7,445	6,726	6,650	6,200	6,600	6,600	6,600
861 Auto Allowance	1,310	0	0	0	0	0	0
873 Travel	224	0	329	300	350	350	350
902 Advertising	0	0	117	700	150	150	150
914 Insurance	870	865	833	850	900	900	900
919.001 Physical Agility Testing	600	0	600	600	600	600	600
919.002 Residency Allowance	0	250	250	250	250	250	250
933 Equipment Maintenance	250	1,172	0	1,000	250	250	250
934 Office Equipment Maintenance	0	305	268	1,250	400	400	400
958 Memberships & Dues	1,038	890	955	780	900	900	900
960 Education & Training	384	505	191	600	200	200	200
963 Miscellaneous	489	1,065	899	600	900	900	900
	<b>15,677</b>	<b>14,877</b>	<b>13,076</b>	<b>16,630</b>	<b>14,000</b>	<b>14,000</b>	<b>14,000</b>
<b>Capital Outlay:</b>							
983 Office Equipment	2,222	3,341	0	0	0	0	0
985 Vehicles	0	5,200	0	0	0	0	0
	<b>2,222</b>	<b>8,541</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fire Administration</b>	<b>263,631</b>	<b>241,281</b>	<b>249,776</b>	<b>274,561</b>	<b>269,114</b>	<b>278,946</b>	<b>278,946</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

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

Account Description		2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
		Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>								
702	Termination Pay	0	0	0	0	33,308	0	0
706	Salaries and Wages	2,204,395	2,266,823	2,389,474	2,472,330	2,472,330	2,624,632	2,624,632
709	Overtime	45,479	63,760	115,499	67,980	67,980	69,168	69,168
715	Employers FICA	14,847	15,279	16,598	19,275	19,275	20,532	20,532
719	Health Insurance	419,864	492,189	482,014	568,285	418,470	416,081	416,081
719.678	RX Drug Insurance	0	0	15,155	0	105,116	119,002	119,002
722.733	Pension-Police/Fire 345	791,021	911,221	1,062,154	1,196,458	1,196,458	1,229,989	1,229,989
724	Unemployment	6,494	7,048	9,776	10,277	5,986	5,986	5,986
724.001	Workers Compensation	42,364	43,065	46,671	47,758	47,758	50,643	50,643
725	Other Fringe Benefits	13,593	11,588	15,192	46,991	46,991	43,237	43,237
		<b>3,538,057</b>	<b>3,810,973</b>	<b>4,152,533</b>	<b>4,429,354</b>	<b>4,413,672</b>	<b>4,579,270</b>	<b>4,579,270</b>
<b>Material and Supplies:</b>								
726	Office Supplies	1,171	1,934	1,057	2,000	2,000	2,000	2,000
737	Publications	0	52	0	500	100	100	100
743	Chemicals	3,337	3,330	4,769	3,500	3,500	3,500	3,500
744	Uniform Allowance	17,290	16,553	13,727	16,175	13,900	13,900	13,900
745	Program Supplies	4,358	3,652	3,119	3,400	3,200	3,200	3,200
745.340	Program Supplies-FEMA	54,860	0	0	0	0	0	0
747	Protective Clothing	21,622	11,196	14,576	16,000	14,600	14,600	14,600
751	Gasoline	9,018	13,075	15,731	15,000	15,750	15,750	15,750
756	Miscellaneous Supplies	1,255	695	654	1,000	750	750	750
758	Laundry	0	30	119	1,000	200	200	200
759	Small Tools	21	130	0	1,200	0	0	0
760.001	Emergency Medical Supplies	1,564	9,049	7,614	8,000	7,500	7,500	7,500
776	Custodial Supplies	6,816	6,304	5,223	6,800	5,500	5,500	5,500
778	Equipment Maint. Supplies	442	0	0	500	0	0	0
		<b>121,754</b>	<b>66,000</b>	<b>66,589</b>	<b>75,075</b>	<b>67,000</b>	<b>67,000</b>	<b>67,000</b>
<b>Contractual and Other:</b>								
801	Professional Services	4,974	6,232	24,232	7,525	7,500	7,600	7,600
818.340	Cont. Services-HAZMAT	0	11,690	0	0	0	0	0
818.661	Cont. Services-Motor Pool	89,779	89,224	99,497	80,000	80,000	80,000	80,000
853	Telephone	11,532	11,765	12,212	15,000	15,000	15,000	15,000
914	Insurance	40,816	40,270	38,756	39,531	41,951	43,839	43,839
915	Subsistence Pay	27,820	26,858	27,277	34,100	28,400	32,000	32,000
919.001	Physical Agility Testing	22,880	18,033	22,260	22,750	18,000	22,750	22,750
919.002	Residency Allowance	1,250	1,250	1,250	1,500	1,250	1,500	1,500
920	Utilities	45,264	47,181	52,367	55,000	55,000	55,000	55,000
931	Building Maintenance	45,818	57,196	34,202	58,000	38,000	38,000	38,000
932	Equipment Repairs	255	311	786	500	400	500	500
933	Equipment Maintenance	12,864	10,752	10,526	13,000	13,000	13,000	13,000
934	Office Equipment Maintenance	2,416	1,960	1,887	1,500	1,500	1,500	1,500
969	Contribution to JED	11,376	12,085	12,690	13,324	13,324	13,324	13,324
		<b>317,044</b>	<b>334,807</b>	<b>337,942</b>	<b>341,730</b>	<b>313,325</b>	<b>324,013</b>	<b>324,013</b>

- Continued

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Capital Outlay:</b>							
979 Fire Equipment	21,217	12,969	8,955	11,500	11,000	14,000	14,000
979.001 Hazardous Mat. Equipment	200	428	0	1,500	1,500	2,500	2,500
985 Vehicles (Emerg. Response)	0	0	101,469	0	0	0	0
986 Radio Equipment	5,000	2,364	3,444	6,800	6,000	12,600	12,600
	<u>26,417</u>	<u>15,761</u>	<u>113,868</u>	<u>19,800</u>	<u>18,500</u>	<u>29,100</u>	<u>29,100</u>
<b>Fire Suppression</b>	<b>4,003,272</b>	<b>4,227,541</b>	<b>4,670,932</b>	<b>4,865,959</b>	<b>4,812,497</b>	<b>4,999,383</b>	<b>4,999,383</b>

**City of Jackson**  
**Fiscal Year 2007/08 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		1,289,982
52 Fire Motor Driver	9		614,888
55 Fire Captain	9		635,798
58 Assistant Fire Chief	1		83,964
<b>Activity Total</b>	<b>41</b>		<b>2,624,632</b>

**City of Jackson**  
**Fiscal Year 2007/08 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		-
	<b>Activity Total</b>			

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

***Fund 101 General Fund***  
***Dept 341 Fire Prevention***

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
<b>Personal Services:</b>							
702 Termination Pay	0	0	0	0	0	0	0
706 Salaries and Wages	5,711	0	0	0	0	0	0
709 Overtime	24	0	0	0	0	0	0
715 Employers FICA	447	0	0	0	0	0	0
719 Health Insurance	4,030	0	0	0	0	0	0
722.733 Pension-Police/Fire 345	0	0	0	0	0	0	0
724 Unemployment	39	0	0	0	0	0	0
724.001 Workers Compensation	127	0	0	0	0	0	0
725 Other Fringe Benefits	-188	20	0	0	0	0	0
	<u>10,190</u>	<u>20</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Material and Supplies:</b>							
726 Office Supplies	642	236	1,337	1,900	1,200	1,200	1,200
737 Publications	0	0	0	750	0	0	0
745 Program Supplies	2,201	6,363	2,751	7,000	2,000	2,000	2,000
745.008 Program Supplies-Public Ed.	2,730	4,260	2,347	5,000	2,500	2,500	2,500
745.009 Program Supplies-FEMA	0	0	0	0	0	0	0
750 Food	97	0	0	0	0	0	0
751 Gasoline	0	0	0	200	0	0	0
756 Miscellaneous Supplies	0	156	0	200	0	0	0
757 Photography Supplies	174	156	216	600	198	198	198
759 Small Tools	0	0	0	700	0	0	0
	<u>5,844</u>	<u>11,171</u>	<u>6,651</u>	<u>16,350</u>	<u>5,898</u>	<u>5,898</u>	<u>5,898</u>
<b>Contractual and Other:</b>							
818.661 Cont. Services-Motor Pool	0	0	0	0	0	0	0
853 Telephone	4,217	3,809	3,492	4,000	3,800	3,800	3,800
873 Travel	0	0	0	2,500	300	300	300
914 Insurance	870	865	833	850	902	902	902
931 Building Maintenance	0	537	0	500	0	0	0
933 Equipment Maintenance	0	0	0	1,000	0	0	0
934 Office Equipment Maintenance	0	0	85	1,500	0	0	0
958 Memberships & Dues	32	90	30	715	100	100	100
960 Education & Training	870	1,889	1,400	2,545	2,500	2,500	2,500
	<u>5,989</u>	<u>7,190</u>	<u>5,840</u>	<u>13,610</u>	<u>7,602</u>	<u>7,602</u>	<u>7,602</u>
<b>Capital Outlay:</b>							
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>
<b>Fire Prevention</b>	<b><u>22,023</u></b>	<b><u>18,381</u></b>	<b><u>12,491</u></b>	<b><u>29,960</u></b>	<b><u>13,500</u></b>	<b><u>13,500</u></b>	<b><u>13,500</u></b>

**City of Jackson**  
**Fiscal Year 2007/08 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		83,964
	<b>Activity Total</b>	<b>1</b>		<b>83,964</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

**Fund 101 General Fund**  
**Dept 343 Fire Training**

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	71,116	73,296	77,100	79,212	79,212	83,964	83,964
709 Overtime	7,621	15,013	5,438	6,600	6,600	3,600	3,600
715 Employers FICA	0	0	0	1,242	1,242	1,313	1,313
719 Health Insurance	10,683	11,525	13,111	13,024	10,824	9,995	9,995
719.678 RX Drug Insurance	0	0	331	0	2,200	2,483	2,483
722.733 Pension-Police/Fire 345	27,562	34,358	34,936	38,445	38,445	41,352	41,352
724 Unemployment	158	172	239	239	239	146	146
724.001 Workers Compensation	1,472	1,561	1,528	1,610	1,610	1,703	1,703
725 Other Fringe Benefits	-156	-234	-398	1,311	1,311	1,227	1,227
	<b>118,456</b>	<b>135,691</b>	<b>132,285</b>	<b>141,683</b>	<b>141,683</b>	<b>145,783</b>	<b>145,783</b>
<b>Material and Supplies:</b>							
726 Office Supplies	418	238	322	300	200	600	600
737 Publications	48	54	24	150	100	150	150
744 Uniform Allowance	90	169	90	350	350	350	350
745 Program Supplies	2,546	3,314	0	5,200	5,000	6,500	6,500
751 Gasoline	289	435	525	800	700	900	900
756 Miscellaneous Supplies	10	18	3	250	250	850	850
757 Photography Supplies	0	0	0	200	0	0	0
765 Tests & Supplies	0	0	0	16,000	14,000	34,000	34,000
	<b>3,401</b>	<b>4,228</b>	<b>964</b>	<b>23,250</b>	<b>20,600</b>	<b>43,350</b>	<b>43,350</b>
<b>Contractual and Other:</b>							
818.661 Cont. Services-Motor Pool	0	0	0	1,200	1,200	1,200	1,200
853 Telephone	2,212	1,782	1,705	1,800	1,800	1,800	1,800
873 Travel	660	398	674	1,000	1,000	1,000	1,000
914 Insurance	1,333	1,300	1,250	1,275	1,353	1,414	1,414
919.001 Physical Agility Testing	350	500	500	600	500	500	500
933 Equipment Maintenance	0	0	141	200	200	200	200
934 Office Equipment Maintenance	0	0	120	200	0	0	0
958 Memberships & Dues	200	170	195	195	190	200	200
960 Education & Training	34,142	43,108	34,270	37,600	37,600	35,000	35,000
960.005 Education & Training-YMCA	0	5,795	5,000	2,625	2,500	5,500	5,500
	<b>38,897</b>	<b>53,053</b>	<b>43,855</b>	<b>46,695</b>	<b>46,343</b>	<b>46,814</b>	<b>46,814</b>
<b>Capital Outlay :</b>							
985 Vehicles	0	0	0	12,000	3,000	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,000</b>	<b>3,000</b>	<b>0</b>	<b>0</b>
<b>Fire Training</b>	<b>160,754</b>	<b>192,972</b>	<b>177,104</b>	<b>223,628</b>	<b>211,626</b>	<b>235,947</b>	<b>235,947</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08</b>	<b>2007/08</b>
						<b>Manager Proposed</b>	<b>Council Adopted</b>
<b>Personal Services:</b>							
706 Salaries and Wages (Health)	125,807	141,006	182,503	200,000	184,000	183,600	<b>183,600</b>
706.001 Health Ins. - Settlement	0	64,000	10,000	0	0	0	<b>0</b>
	<u>125,807</u>	<u>205,006</u>	<u>192,503</u>	<u>200,000</u>	<u>184,000</u>	<u>183,600</u>	<u><b>183,600</b></u>
<b>Contractual and Other:</b>							
719.002 Health Ins.-Retirees - Fire	161,390	183,430	152,289	192,500	178,100	181,720	<b>181,720</b>
719.003 Health Ins.-Retirees - Police	177,663	206,966	222,840	280,500	288,000	294,360	<b>294,360</b>
722.732 Pension-Police/Fire	301,041	528,199	806,276	934,667	934,667	612,545	<b>612,545</b>
725 Other F/B - Life Ins. (FF)	0	197	469	500	500	500	<b>500</b>
963.345 Contingency-Act 345 Ren Zone	0	0	0	0	566,000	545,000	<b>545,000</b>
818 Contractual Services	3,400	3,525	3,551	4,000	3,600	3,600	<b>3,600</b>
	<u>643,494</u>	<u>922,317</u>	<u>1,185,425</u>	<u>1,412,167</u>	<u>1,970,867</u>	<u>1,637,725</u>	<u><b>1,637,725</b></u>
<b>Public Safety - Unallocated</b>	<b><u>769,301</u></b>	<b><u>1,127,323</u></b>	<b><u>1,377,928</u></b>	<b><u>1,612,167</u></b>	<b><u>2,154,867</u></b>	<b><u>1,821,325</u></b>	<b><u>1,821,325</u></b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Planning</i>				
<i>Fund-Activity: 101-401</i>				
		*		<u>26,657</u>

\* Allocation of One-half (1/2) Planner Postion (Grade 14).  
The other half is allocated to 101-803 Historic District.  
This position is under the direction of the Director of Community Development

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

***Fund 101 General Fund***  
***Dept 401 Planning***

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	0	0	0	0	0	26,657	26,657
707 Wages-Temporary	0	0	0	0	0	0	0
715 Employers FICA	0	0	0	0	0	2,040	2,040
719 Health Insurance	0	0	0	0	0	6,688	6,688
719.678 RX Drug Insurance	0	0	0	0	0	2,030	2,030
722 Pension-General	0	0	0	0	0	1,467	1,467
724 Unemployment	0	0	0	0	0	73	73
724.001 Workers Compensation	0	0	0	0	0	262	262
725 Other Fringe Benefits	0	0	0	0	0	500	500
	0	0	0	0	0	39,717	39,717
<b>Contractual and Other:</b>							
802 Planning Services	141,175	103,652	91,220	92,463	92,463	0	60,000
958 Memberships & Dues	0	9,805	10,639	9,805	9,805	9,805	9,805
	141,175	113,457	101,859	102,268	102,268	9,805	69,805
<b>Planning</b>	<b>141,175</b>	<b>113,457</b>	<b>101,859</b>	<b>102,268</b>	<b>102,268</b>	<b>49,522</b>	<b>109,522</b>

***WORK PROJECT DETAIL (Region II PC Only)***

**Work Project Titles:**

**Dues**

6401 Membership Dues	-	9,805	9,805	9,805	9,805	9,805	9,805
6402 Membership Dues Rebate	-	-	(6,537)	(6,537)	(6,537)	-	-
	-	9,805	3,268	3,268	3,268	9,805	9,805

**City Planning Commission**

6421 Zoning Ordinance & Proposals	89,179	70,866	72,744	68,420	53,339	-	26,000
6422 Vacation Proposals	2,867	36	-	1,500	13,335	-	6,000
6423 Comprehensive Plan	17,767	2,675	8	1,330	-	-	-
6424 Misc. - Meetings, requests, etc...	5	-	105	-	7,408	-	3,000
	109,818	73,577	72,857	71,250	74,082	-	35,000

**Zoning & Sign Boards of Appeal**

6441 Zoning Variances/Appeals	28,007	23,870	20,801	25,000	14,964	-	17,000
6442 Signs Variances/Appeals	91	62	3,738	750	4,470	-	6,000
6443 Misc. - Meetings, requests, etc...	-	-	-	-	1,023	-	2,000
	28,098	23,932	24,539	25,750	20,457	-	25,000

**Other Plans, Studies & Grants**

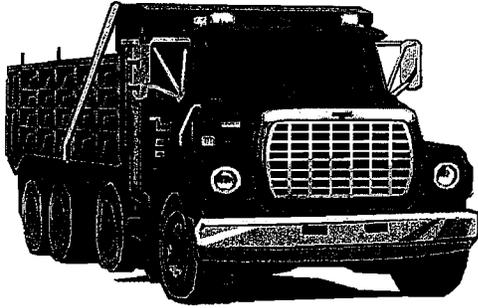
6461 GIS Mapping and Graphic Services	1,731	16	-	500	-	-	-
6462 Downtown Development Authority	1,504	2	-	-	-	-	-
6463 Historic District Commission	12	-	-	-	-	-	-
6464 Parks and Recreation Commission	-	4,069	-	-	-	-	-
6465 Brownfield Redevelopment	-	-	25	1,500	-	-	-
6466 Regional Sewer Authority	-	723	724	-	-	-	-
6467 Fire Consolidation Study	-	-	443	-	4,461	-	-
6468 Other Programs	12	1,333	3	-	-	-	-
	3,259	6,143	1,195	2,000	4,461	-	-

<b>Total</b>	<b>141,175</b>	<b>113,457</b>	<b>101,859</b>	<b>102,268</b>	<b>102,268</b>	<b>9,805</b>	<b>69,805</b>
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**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

**Fund 101 General Fund**  
**Dept 426 Office Of Emergency Measures**

Account Description	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	32,686	35,798	38,355	40,455	42,632	45,807	45,807
702. Term Pay	0	0	0	0	0	0	0
715 Employers FICA	2,501	2,640	2,917	3,095	3,247	3,504	3,504
719 Health Insurance	3,557	3,827	4,136	4,736	8,994	8,904	8,904
719.678 RX Drug Insurance	2	0	120	0	2,042	2,212	2,212
722 Pension-General	817	1,208	1,716	2,225	2,334	2,519	2,519
724 Unemployment	271	172	239	239	146	146	146
724.001 Workers Compensation	48	48	53	57	59	64	64
725 Other Fringe Benefits	189	811	676	975	899	953	953
	<u>40,071</u>	<u>44,504</u>	<u>48,212</u>	<u>51,782</u>	<u>60,353</u>	<u>64,109</u>	<u>64,109</u>
<b>Contractual and Other:</b>							
933 Equipment Maintenance	690	0	0	0	0	0	0
969.002 Contrib. to County-OEM	20,181	-7,080	-2,574	10,000	-2,715	-2,700	-2,700
	<u>20,871</u>	<u>-7,080</u>	<u>-2,574</u>	<u>10,000</u>	<u>-2,715</u>	<u>-2,700</u>	<u>-2,700</u>
<b>Capital Outlay:</b>							
986 Radio 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>
<b>Office Of Emergency Measures</b>	<b>60,942</b>	<b>37,424</b>	<b>45,638</b>	<b>61,782</b>	<b>57,638</b>	<b>61,409</b>	<b>61,409</b>




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**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**General Fund**  
**Public Works & Engineering Summaries**

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<b>Activity #</b>	<b>Activity Name</b>	<b>Proposed Budget</b>	
		<b>Public Works</b>	<b>Engineering</b>
101-442	Civic Affairs	\$ 70,000	-
101-445	Drains At Large	73,689	-
101-446	Storm Drain Construction	-	97,000
101-447	Ground Maintenance	170,198	-
101-448	Sidewalk Construction	130,000	-
101-450	Street Lighting	-	380,873
101-455	Weed Control	27,615	-
<b>General Fund Total - Public Works &amp; Engineering</b>		<b>\$ 471,502</b>	<b>\$ 477,873</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

**Fund 101 General Fund**  
**Dept 441 Tax Property Maintenance**

Account Description	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	11,661	6,689	786	7,000	7,000	0	0
707 Wages-Temporary	11,506	4,580	143	5,000	5,000	0	0
709 Overtime	1,037	0	0	0	0	0	0
715 Employers FICA	1,900	927	71	918	918	0	0
719 Health Insurance	2,660	1,510	238	2,084	1,736	0	0
719.678 RX Drug Insurance	0	0	9	0	384	0	0
722 Pension-General	335	240	35	385	385	0	0
724 Unemployment	224	131	11	72	42	0	0
724.001 Workers Compensation	641	283	22	292	284	0	0
725 Other Fringe Benefits	247	144	11	156	139	0	0
	<b>30,211</b>	<b>14,504</b>	<b>1,326</b>	<b>15,907</b>	<b>15,888</b>	<b>0</b>	<b>0</b>
<b>Material and Supplies:</b>							
756 Miscellaneous Supplies	1,196	400	897	1,000	1,000	0	0
782 Materials	1,653	903	195	3,000	3,000	0	0
	<b>2,849</b>	<b>1,303</b>	<b>1,092</b>	<b>4,000</b>	<b>4,000</b>	<b>0</b>	<b>0</b>
<b>Contractual and Other:</b>							
818 Contractual Services	2,573	1,476	8,883	24,919	24,919	0	0
943 Equipment Rental	13,941	8,128	876	6,849	6,849	0	0
959 Property Taxes	6,177	7,024	5,411	6,000	5,422	0	0
966 PW Overhead	11,732	3,766	452	6,370	6,370	0	0
967 ENG Overhead	78	306	60	0	13	0	0
	<b>34,501</b>	<b>20,700</b>	<b>15,682</b>	<b>44,138</b>	<b>43,573</b>	<b>0</b>	<b>0</b>
<b>Tax Property Maintenance</b>	<b>67,561</b>	<b>36,507</b>	<b>18,100</b>	<b>64,045</b>	<b>63,461</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

***Fund 101 General Fund***  
***Dept 442 Civic Affairs***

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
<b>Personal Services:</b>							
706 Salaries and Wages	14,239	17,633	15,232	15,000	14,000	14,150	14,150
707 Wages-Temporary	12,395	2,097	767	2,000	976	0	0
709 Overtime	9,682	6,743	5,092	4,500	5,000	4,500	4,500
715 Employers FICA	2,750	2,007	1,655	1,645	1,528	1,427	1,427
719 Health Insurance	4,761	5,670	4,925	4,466	3,720	3,509	3,509
719.678 RX Drug Insurance	0	0	275	0	822	776	776
722 Pension-General	586	869	950	1,073	1,045	1,026	1,026
724 Unemployment	260	98	67	129	82	65	65
724.001 Workers Compensation	829	601	572	522	554	441	441
725 Other Fringe Benefits	456	562	327	335	299	282	282
	<b>45,958</b>	<b>36,280</b>	<b>29,862</b>	<b>29,670</b>	<b>28,026</b>	<b>26,176</b>	<b>26,176</b>
<b>Material and Supplies:</b>							
782 Materials	21,213	14,047	4,316	17,674	10,997	9,036	9,036
	<b>21,213</b>	<b>14,047</b>	<b>4,316</b>	<b>17,674</b>	<b>10,997</b>	<b>9,036</b>	<b>9,036</b>
<b>Contractual and Other:</b>							
818 Contractual Services	2,128	1,071	6,758	5,077	3,077	4,459	4,459
920 Utilities	1,075	788	1,030	2,176	2,176	2,176	2,176
943 Equipment Rental - MP	13,511	14,688	10,024	10,946	10,446	11,000	11,000
959. Property taxes	0	0	106	181	181	181	181
966 PW Overhead	15,949	13,589	9,628	17,745	16,253	16,972	16,972
967 ENG Overhead	3,728	3,681	4,918	0	1,844	0	0
	<b>36,391</b>	<b>33,817</b>	<b>32,464</b>	<b>36,125</b>	<b>33,977</b>	<b>34,788</b>	<b>34,788</b>
<b>Civic Affairs</b>	<b>103,562</b>	<b>84,144</b>	<b>66,642</b>	<b>83,469</b>	<b>73,000</b>	<b>70,000</b>	<b>70,000</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

***Fund 101 General Fund***  
***Dept 442 Civic Affairs***

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
<b><u>WORK PROJECT DETAIL</u></b>							
<b>Work Project Titles:</b>							
100 Clean Up Day	12,935	12,001	7,946	0	8,000	0	0
101 Bees Nest Removal	800	105	140	144	0	0	0
103 Miscellaneous	7,194	4,693	3,341	7,709	7,361	8,447	8,447
106 Clean Sweep Program	124	242	0	3,060	0	0	0
107 Parades, Fires, Bandstands	6,253	6,796	6,811	8,313	7,926	8,041	8,041
108 Work at Police Dept. & Others	110	0	164	0	0	0	0
109 Prop. Maint./Non-Tax	1,382	3,582	1,804	6,057	5,000	5,100	5,100
111 Summerfest	11,683	7,658	0	0	0	0	0
111A Damaged Art/ Riverwalk	0	0	217	0	0	0	0
112 Public Information Program	3,006	3,099	1,424	3,605	2,000	2,000	2,000
113 Incubator/Resource Center	1,197	1,734	344	2,060	1,110	1,400	1,400
114 DDA Banners	2,558	1,916	2,840	5,150	3,000	3,310	3,310
115 Brick Walk Resetting	1,969	3,025	2,023	3,090	3,000	3,100	3,100
116 Victory Lane	274	0	0	0	0	0	0
117 Downtown Christmas Decoration	22,676	9,010	8,010	8,510	6,412	6,700	6,700
118 Summer Night Tree	332	72	0	258	0	0	0
119 Other Unbillable Costs	97	0	0	0	0	0	0
121 Private Property Evaluations	11,031	18,311	17,881	16,480	16,480	17,000	17,000
122 Red Cross (Carousal, Birdhouses)	3,667	1,149	0	1,545	0	0	0
124 Private Property Write-Offs	1,687	1,495	689	3,000	3,000	3,000	3,000
125 Neighborhood Cleanup	530	1,016	374	1,030	0	1,061	1,061
127 Banner Poles Installation	442	0	1,806	0	0	0	0
128 New Years Fireworks	8,907	4,775	4,399	5,674	4,502	5,500	5,500
130 Bucky Harris Park	0	200	86	0	0	0	0
132 Cruise Night	2,108	1,151	1,274	2,575	2,000	2,000	2,000
133 Remove Banner Poles	0	0	560	0	0	0	0
134 Chittock Street Park	403	93	0	0	0	0	0
136 Clocktower Maintenance	773	1,160	2,690	1,033	1,033	1,100	1,100
137 Streetscape Utilities	743	275	1,617	2,176	2,176	2,241	2,241
138 World Changers	505	388	0	2,000	0	0	0
139 Gus Macker 3 on 3	176	0	0	0	0	0	0
140 Family Services Run/Walk	0	198	202	0	0	0	0
	<b>103,562</b>	<b>84,144</b>	<b>66,642</b>	<b>83,469</b>	<b>73,000</b>	<b>70,000</b>	<b>70,000</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	6,552	9,528	8,996	11,637	10,637	11,596	11,596
707 Wages - Temporary	769	569	428	0	0	0	0
709 Overtime	2,243	896	93	1,000	1,000	0	0
715 Employers FICA	621	963	639	967	890	887	887
719 Health Insurance	1,553	2,950	2,279	3,464	2,638	2,876	2,876
719.678 RX Drug Insurance	0	0	24	0	583	636	636
722 Pension-General	186	424	361	695	640	638	638
724 Unemployment	27	7	80	76	41	41	41
724.001 Workers Compensation	181	241	183	307	275	274	274
725 Other Fringe Benefits	113	171	112	260	212	231	231
	<b>12,245</b>	<b>15,749</b>	<b>13,195</b>	<b>18,406</b>	<b>16,916</b>	<b>17,179</b>	<b>17,179</b>
<b>Material and Supplies:</b>							
782 Materials	7,595	5,044	3,576	7,131	5,769	5,132	5,132
	<b>7,595</b>	<b>5,044</b>	<b>3,576</b>	<b>7,131</b>	<b>5,769</b>	<b>5,132</b>	<b>5,132</b>
<b>Contractual and Other:</b>							
818 Contractual Services	28,526	32,195	27,138	40,464	34,218	32,892	32,892
873 Travel	0	5,918	16	0	0	0	0
943 Equipment Rental	3,836	8,613	7,018	7,499	7,499	7,934	7,934
966 PW Overhead	6,400	0	5,188	11,500	10,590	10,552	10,552
967 ENG Overhead	13	80	24	0	0	0	0
	<b>38,775</b>	<b>46,806</b>	<b>39,384</b>	<b>59,463</b>	<b>52,307</b>	<b>51,378</b>	<b>51,378</b>
<b>Drains At Large</b>	<b>58,615</b>	<b>67,599</b>	<b>56,155</b>	<b>85,000</b>	<b>74,992</b>	<b>73,689</b>	<b>73,689</b>

**WORK PROJECT DETAIL**

<b>Work Project Titles:</b>							
160 Storm Sewer Repair	26,751	13,300	10,826	22,000	20,400	22,660	22,660
161 Storm Drain Bank Maintenance	3,776	11,419	9,792	6,660	6,660	8,134	8,134
162 Clean River Pavement	0	0	0	1,364	1,364	1,405	1,405
163 Grand River Improvement	1,889	1,274	2,766	6,493	4,608	6,003	6,003
164 Grand River Clean-Up	7,673	8,118	1,854	8,019	4,640	2,595	2,595
166 Storm Water Quality Study	0	4,000	0	0	0	0	0
168 Illicit Discharge Elim. Plan	18,526	1,620	21,638	0	0	0	0
169 Phase II Implementation	0	24,622	0	28,700	26,272	24,946	24,946
170 Watershed Council Admin.	0	3,246	97	3,246	3,246	3,246	3,246
172 Annual Mem. Fees - WSC	0	0	1,500	3,818	0	0	0
173 NPDES Annual Fees - Phase II	0	0	4,000	4,000	4,000	4,000	4,000
176 IDEP - Investigations (MDEQ)	0	0	3,682	0	3,102	0	0
177 Pub. Ed.-Phase II USEPA Reg.	0	0	0	700	700	700	700
	<b>58,615</b>	<b>67,599</b>	<b>56,155</b>	<b>85,000</b>	<b>74,992</b>	<b>73,689</b>	<b>73,689</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

**Fund 101 General Fund**  
**Dept 446 Storm Drain Construction**

Account Description	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	2,043	2,399	7,189	6,043	4,741	7,090	7,090
707 Wages - Temporary	183	165	318	0	0	0	0
709 Overtime	456	106	2,209	0	500	0	0
715 Employers FICA	204	188	730	462	401	542	542
719 Health Insurance	383	471	1,140	1,105	1,001	1,124	1,124
719.678 RX Drug Insurance	0	0	38	0	204	262	262
722 Pension-General	62	81	423	332	288	390	390
724 Unemployment	3	8	10	31	15	23	23
724.001 Workers Compensation	48	45	133	79	57	85	85
725 Other Fringe Benefits	54	46	233	117	75	112	112
	<b>3,436</b>	<b>3,509</b>	<b>12,423</b>	<b>8,169</b>	<b>7,282</b>	<b>9,628</b>	<b>9,628</b>
<b>Material And Supplies</b>							
782 Materials	1,109	1,970	0	0	0	0	0
	<b>1,109</b>	<b>1,970</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Contractual and Other:</b>							
818 Contractual Services	38,962	0	41,001	85,601	78,459	82,410	82,410
943 Equipment Rental	849	764	0	0	12	0	0
966 PW Overhead	455	921	0	0	30	0	0
967 ENG Overhead	1,511	694	6,132	4,230	3,669	4,962	4,962
	<b>41,777</b>	<b>2,379</b>	<b>47,133</b>	<b>89,831</b>	<b>82,170</b>	<b>87,372</b>	<b>87,372</b>
<b>Storm Drain Construction</b>	<b>46,322</b>	<b>7,858</b>	<b>59,556</b>	<b>98,000</b>	<b>89,452</b>	<b>97,000</b>	<b>97,000</b>

**WORK PROJECT DETAIL**

Work Project Titles:				
Catch Basin Separations	23,000	100	25,000	25,000
Clinton: Lansing to Monroe	-	-	10,000	10,000
Cortland RD Separation	34,000	-	-	-
Jackson & Cortland Storm Sewer	-	21,368	-	-
Misc. Storm Sewer Const.and Planning	18,000	38,695	42,000	42,000
Site Plan Review	3,000	-	-	-
Wildwood: Daniel to West	-	29,289	20,000	20,000
Wildwood: West to Steward	20,000	-	-	-
	<b>98,000</b>	<b>89,452</b>	<b>97,000</b>	<b>97,000</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

***Fund 101 General Fund***  
***Dept 447 Grounds Maintenance***

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
<b>Personal Services:</b>							
706 Salaries and Wages	67,945	46,691	34,476	42,673	36,718	38,000	<b>38,000</b>
707 Wages-Temporary	21,964	6,374	4,516	0	8,012	0	<b>0</b>
709 Overtime	12,863	3,937	4,015	4,000	3,116	3,000	<b>3,000</b>
715 Employers FICA	7,722	4,414	3,281	3,570	3,661	3,137	<b>3,137</b>
719 Health Insurance	17,095	12,408	8,174	12,704	9,116	9,424	<b>9,424</b>
719.678 RX Drug Insurance	0	0	25	0	2,013	2,083	<b>2,083</b>
722 Pension-General	1,994	1,793	1,730	2,567	2,191	2,255	<b>2,255</b>
724 Unemployment	399	219	158	280	168	144	<b>144</b>
724.001 Workers Compensation	2,245	1,309	974	1,134	1,133	970	<b>970</b>
725 Other Fringe Benefits	1,477	1,082	520	952	732	757	<b>757</b>
	<b>133,704</b>	<b>78,227</b>	<b>57,869</b>	<b>67,880</b>	<b>66,860</b>	<b>59,770</b>	<b>59,770</b>
<b>Material and Supplies:</b>							
782 Materials	11,014	11,766	5,252	8,773	7,269	8,269	<b>8,269</b>
	<b>11,014</b>	<b>11,766</b>	<b>5,252</b>	<b>8,773</b>	<b>7,269</b>	<b>8,269</b>	<b>8,269</b>
<b>Contractual and Other:</b>							
818 Contractual Services	11,421	4,389	21,040	23,533	23,533	23,533	<b>23,533</b>
943 Equipment Rental	76,674	41,813	31,851	42,000	40,000	41,316	<b>41,316</b>
966 PW Overhead	67,223	35,910	24,996	42,472	35,249	37,310	<b>37,310</b>
967 ENG Overhead	102	15	0	0	0	0	<b>0</b>
	<b>155,420</b>	<b>82,127</b>	<b>77,887</b>	<b>108,005</b>	<b>98,782</b>	<b>102,159</b>	<b>102,159</b>
<b>Grounds Maintenance</b>	<b>300,138</b>	<b>172,120</b>	<b>141,008</b>	<b>184,658</b>	<b>172,911</b>	<b>170,198</b>	<b>170,198</b>

**WORK PROJECT DETAIL**

<b>Work Project Titles:</b>							
200 Benches & Trash Receptacles	333	124	649	2,260	2,260	2,300	<b>2,300</b>
201 Trash Container Pickup-Downtown	6,634	5,524	5,568	7,910	7,910	7,910	<b>7,910</b>
202 CBD Trees,Flowers,Planters	6	-	-	-	-	-	<b>-</b>
204 Recycling Brush/Compost	572	3,477	3,360	4,520	4,520	4,520	<b>4,520</b>
205 Blackman Park	-	43	-	-	-	-	<b>-</b>
206 Maintenance Of Islands	11,783	17,449	14,836	16,480	16,480	16,648	<b>16,648</b>
207 City Property Lawn Maint.	15,287	6,353	5,178	8,683	8,683	8,683	<b>8,683</b>
208 Downtown Improvement	445	1,665	-	2,090	2,137	2,137	<b>2,137</b>
210 City Walks - Snow & Ice Control	23,221	25,785	15,474	24,194	22,694	22,000	<b>22,000</b>
211 Brush Cut & Debris Removal	10,022	1,570	452	9,521	6,021	4,000	<b>4,000</b>
212 CBD Cleanup/Weed Control	10,585	262	44	7,000	5,000	4,000	<b>4,000</b>
217 Leaf Pickup	130,706	107,199	95,447	99,000	97,206	98,000	<b>98,000</b>
218 Storm Damage	90,544	2,669	-	3,000	-	-	<b>-</b>
	<b>300,138</b>	<b>172,120</b>	<b>141,008</b>	<b>184,658</b>	<b>172,911</b>	<b>170,198</b>	<b>170,198</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

**Fund 101 General Fund**  
**Dept 448 Sidewalk Construction**

Account Description	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08	2007/08
						Manager Proposed	Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	30,764	25,262	64,849	62,855	50,000	32,000	32,000
707 Wages-Temporary	5,816	7,681	4,307	15,000	5,000	0	0
709 Overtime	0	69	98	0	0	0	0
715 Employers FICA	2,726	2,313	5,461	5,956	4,208	2,448	2,448
719 Health Insurance	8,712	7,801	22,146	18,712	12,400	7,936	7,936
719.678 RX Drug Insurance	0	0	1,235	0	2,741	1,754	1,754
722 Pension-General	753	814	3,043	3,457	2,750	1,760	1,760
724 Unemployment	102	64	79	467	193	112	112
724.001 Workers Compensation	845	714	1,691	1,892	1,302	757	757
725 Other Fringe Benefits	453	457	760	1,400	1,000	636	636
	<b>50,171</b>	<b>45,175</b>	<b>103,669</b>	<b>109,739</b>	<b>79,594</b>	<b>47,403</b>	<b>47,403</b>
<b>Material and Supplies:</b>							
782 Materials	30,003	22,205	41,733	88,212	33,480	29,000	29,000
	<b>30,003</b>	<b>22,205</b>	<b>41,733</b>	<b>88,212</b>	<b>33,480</b>	<b>29,000</b>	<b>29,000</b>
<b>Contractual and Other:</b>							
818 Contractual Services	0	0	300	0	0	0	0
943 Equipment Rental	17,251	18,383	33,545	39,775	31,426	24,477	24,477
966 PW Overhead	26,217	16,627	43,941	57,198	45,500	29,120	29,120
967 ENG Overhead	0	12	12	0	0	0	0
	<b>43,468</b>	<b>35,022</b>	<b>77,798</b>	<b>96,973</b>	<b>76,926</b>	<b>53,597</b>	<b>53,597</b>
<b>Sidewalk Construction</b>	<b>123,642</b>	<b>102,402</b>	<b>223,200</b>	<b>294,924</b>	<b>190,000</b>	<b>130,000</b>	<b>130,000</b>

**WORK PROJECT DETAIL**

Work Project Titles:	Funding Sources				Total Costs
	Gen. Fd.	PIF	CDBG	Charges	
220 Residential Construction - Tree Root Damage		65,655			65,655
222C ROW Const.-Curbs, Ramps & City-Owned Replacmt.		24,345		10,000	34,345
224C Program Inspection & Maint. Planning	10,000				10,000
227 City-Owned Maint. & Repairs	20,000				20,000
	<b>30,000</b>	<b>90,000</b>	<b>-</b>	<b>10,000</b>	<b>130,000</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
<b>Personal Services:</b>							
706 Salaries and Wages	6,881	5,997	6,973	6,517	6,000	6,741	6,741
707 Wages-Temporary	509	386	229	0	372	0	0
709 Overtime	325	128	291	0	200	0	0
715 Employers FICA	520	552	567	499	503	516	516
719 Health Insurance	1,491	1,514	1,780	1,192	877	1,068	1,068
719.678 RX Drug Insurance	0	0	7	0	177	249	249
722 Pension-General	165	235	329	358	341	371	371
724 Unemployment	31	30	43	33	20	22	22
724.001 Workers Compensation	152	156	169	86	72	81	81
725 Other Fringe Benefits	75	48	8	126	95	106	106
	<b>10,149</b>	<b>9,046</b>	<b>10,396</b>	<b>8,811</b>	<b>8,657</b>	<b>9,154</b>	<b>9,154</b>
<b>Material And Supplies</b>							
782 Materials	8,199	1,391	936	4,000	6,000	8,000	8,000
	<b>8,199</b>	<b>1,391</b>	<b>936</b>	<b>4,000</b>	<b>6,000</b>	<b>8,000</b>	<b>8,000</b>
<b>Contractual and Other:</b>							
818 Contractual Services	0	30,198	462,174	0	0	0	0
920 Utilities	328,304	333,587	350,506	346,000	350,000	355,000	355,000
933 Equipment Maintenance	0	0	0	4,000	0	0	0
943 Equipment Rental	1,958	1,892	2,820	4,000	2,750	4,000	4,000
966 PW Overhead	92	36	238	0	0	0	0
967 ENG Overhead	4,827	4,668	4,589	4,562	4,340	4,719	4,719
	<b>335,181</b>	<b>370,381</b>	<b>820,327</b>	<b>358,562</b>	<b>357,090</b>	<b>363,719</b>	<b>363,719</b>
<b>Street Lighting</b>	<b>353,529</b>	<b>380,818</b>	<b>831,659</b>	<b>371,373</b>	<b>371,747</b>	<b>380,873</b>	<b>380,873</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
<b>Personal Services:</b>							
706 Salaries and Wages	95	151	184	1,135	1,135	1,169	1,169
715 Employers FICA	7	5	0	87	87	89	89
719 Health Insurance	25	9	20	338	338	290	290
719.678 RX Drug Insurance	0	0	0	0	62	64	64
722 Pension-General	2	2	13	62	62	64	64
724 Unemployment	0	0	12	7	7	4	4
724.001 Workers Compensation	2	0	0	28	28	28	28
725 Other Fringe Benefits	4	1	4	25	25	23	23
	<b>135</b>	<b>168</b>	<b>233</b>	<b>1,682</b>	<b>1,744</b>	<b>1,731</b>	<b>1,731</b>
<b>Material and Supplies:</b>							
782 Materials	656	672	515	0	0	0	0
	<b>656</b>	<b>672</b>	<b>515</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Contractual and Other:</b>							
818 Contractual Services	20,974	7,819	19,172	24,597	23,880	24,597	24,597
943 Equipment Rental	64	15	30	213	213	223	223
966 PW Overhead	86	53	172	1,033	1,033	1,064	1,064
	<b>21,124</b>	<b>7,887</b>	<b>19,374</b>	<b>25,843</b>	<b>25,126</b>	<b>25,884</b>	<b>25,884</b>
<b>Weed Control</b>	<b>21,915</b>	<b>8,727</b>	<b>20,122</b>	<b>27,525</b>	<b>26,870</b>	<b>27,615</b>	<b>27,615</b>

**WORK PROJECT DETAIL**

<b>Work Project Titles:</b>							
280 Private Property Mowing	21,915	8,727	20,122	27,525	26,870	27,615	27,615
	<b>21,915</b>	<b>8,727</b>	<b>20,122</b>	<b>27,525</b>	<b>26,870</b>	<b>27,615</b>	<b>27,615</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

***Fund 101 General Fund***  
***Dept 459 Emergency Equipment***

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
<b>Personal Services:</b>							
706 Salaries and Wages	0	742	326	1,397	0	0	0
715 Employers FICA	0	56	25	107	0	0	0
719 Health Insurance	0	174	84	255	0	0	0
719.678 RX Drug Insurance	0	0	1	0	0	0	0
722 Pension-General	0	26	15	77	0	0	0
724 Unemployment	0	0	1	7	0	0	0
724.001 Workers Compensation	0	17	7	18	0	0	0
725 Other Fringe Benefits	0	5	0	27	0	0	0
	<u>0</u>	<u>1,020</u>	<u>459</u>	<u>1,888</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Material and Supplies:</b>							
782 Materials	4,774	1,135	2,697	4,200	0	0	0
	<u>4,774</u>	<u>1,135</u>	<u>2,697</u>	<u>4,200</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Contractual and Other:</b>							
943 Equipment Rental - MP	0	168	205	500	0	0	0
966 PW Overhead	0	0	0	0	0	0	0
967 ENG Overhead	0	519	212	978	0	0	0
	<u>0</u>	<u>687</u>	<u>417</u>	<u>1,478</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Emergency Equipment</b>	<u><u>4,774</u></u>	<u><u>2,842</u></u>	<u><u>3,573</u></u>	<u><u>7,566</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>



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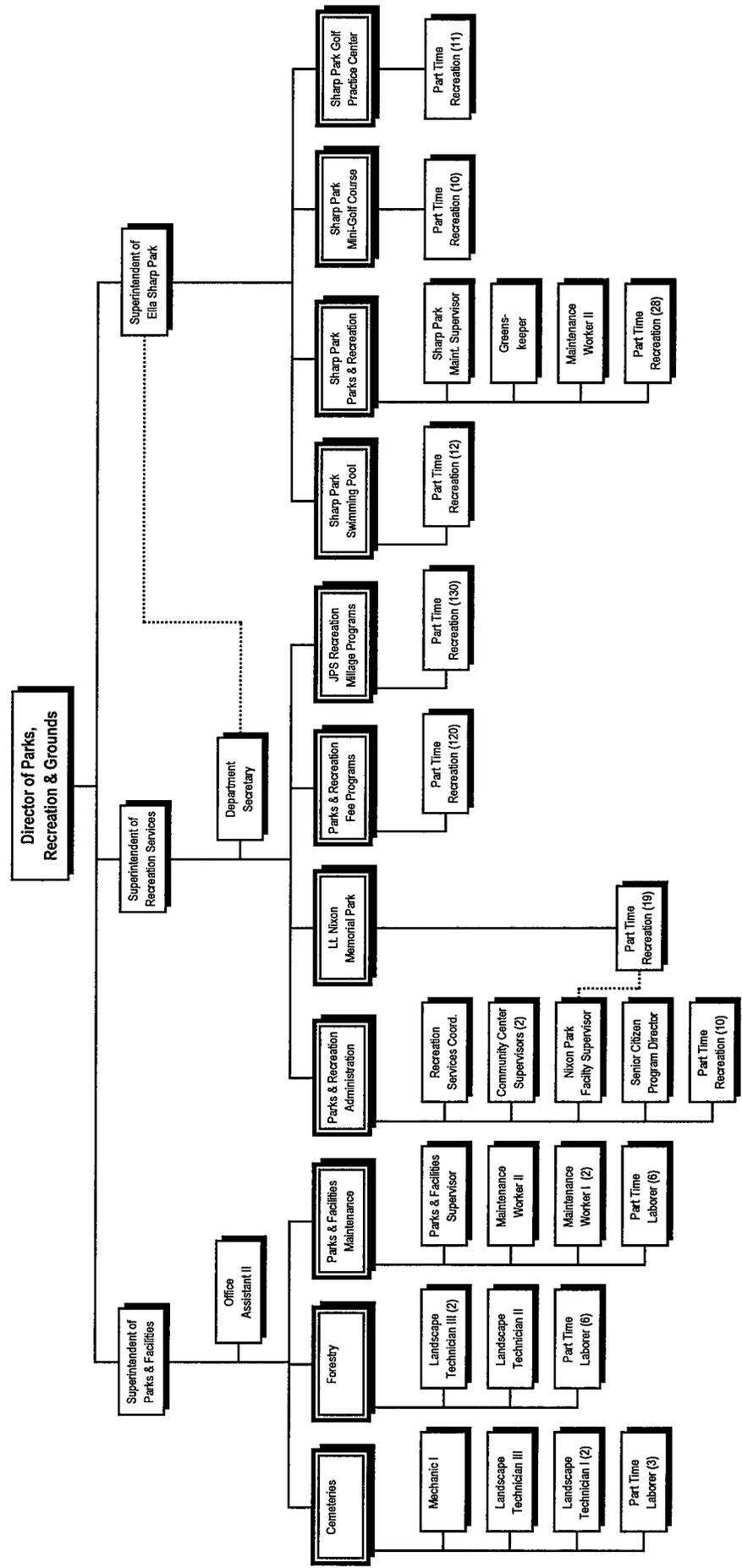
**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**General Fund**  
**Parks, Recreation & Grounds Summary**

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<b>Activity #</b>	<b>Activity Name</b>	<b>Proposed Budget</b>
101-276	Cemeteries	\$ 440,081
101-690	Forestry	557,954
101-692	Parks, Recreation & Grounds Admin.	720,996
101-697	Parks & Facilities Maintenance	513,442
101-698	Lt. Nixon Memorial Park	159,995
101-699	Sharp Park Swimming Pool	<u>126,691</u>
<b>General Fund Total - Parks, Recreation &amp; Grounds</b>		<b><u>\$ 2,519,159</u></b>

# City of Jackson Parks, Recreation & Grounds Activity Personnel Chart



Fund # 101	Fund # 296	Fund # 297	Fund # 101	Fund # 208	Fund # 583
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**City of Jackson**  
**Fiscal Year 2007/08 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		36,687
306	Landscape Technician III	2		84,028
PT	Part Time Laborer		6	48,000
		<u>3</u>	<u>6</u>	<u>168,715</u>
Add:	Allocation of 1/2 Superintendent of Forestry/Grounds from 101-276			36,745
	Allocation of 1/2 Office Assistant II from 101-276			<u>20,270</u>
	<b>Activity Total</b>			<u><u>225,730</u></u>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

**Fund 101 General Fund**  
**Dept 690 Forestry**

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
702. Termination Pay	0	4,073	0	0	0	0	0
706 Salaries and Wages	148,426	169,130	152,635	168,421	168,421	177,730	177,730
707 Wages-Temporary	30,306	26,118	32,693	48,000	48,000	35,000	35,000
709 Overtime	12,580	10,085	14,581	11,000	13,000	11,000	11,000
715 Employers FICA	14,027	16,092	16,221	16,555	16,555	17,269	17,269
719 Health Insurance	36,262	46,664	47,758	52,644	52,644	40,415	40,415
719.678 RX Drug Insurance	0	0	2,036	0	0	11,902	11,902
722 Pension-General	3,891	6,305	7,639	9,262	9,262	9,775	9,775
724 Unemployment	1,127	1,433	2,163	2,227	2,227	1,361	1,361
724.001 Workers Compensation	3,808	4,143	4,640	4,298	4,298	4,490	4,490
725 Other Fringe Benefits	-695	-325	443	3,590	3,590	3,428	3,428
	<b>249,732</b>	<b>283,718</b>	<b>280,809</b>	<b>315,997</b>	<b>317,997</b>	<b>312,370</b>	<b>312,370</b>
<b>Material and Supplies:</b>							
737 Publications	126	0	0	300	300	300	300
740 Operating Supplies	15,402	15,382	1,790	5,650	5,650	5,900	5,900
751 Gasoline	9,073	4,494	15,232	11,000	11,000	12,500	12,500
756 Safety Supplies	835	35	-315	1,080	1,080	1,080	1,080
758 Laundry	817	579	2,079	780	780	780	780
759 Small Tools	2,856	3,287	1,247	2,350	2,350	2,200	2,200
778 Equipment Maint. Supplies	18,142	13,050	19,490	20,000	20,000	21,500	21,500
	<b>47,251</b>	<b>36,827</b>	<b>39,523</b>	<b>41,160</b>	<b>41,160</b>	<b>44,260</b>	<b>44,260</b>
<b>Contractual and Other:</b>							
818 Contractual Services	228,363	177,211	136,996	141,845	159,380	155,345	155,345
818.025 Contractual Services-DPW	2,387	13,341	3,958	12,500	12,500	12,500	12,500
853 Telephone	1,192	2,813	3,088	2,500	2,500	3,000	3,000
873 Travel	90	85	212	0	0	0	0
920 Utilities	52	0	0	250	250	250	250
933 Equipment Maintenance	3,975	1,549	1,785	5,000	5,000	5,000	5,000
938 Grounds Maintenance	2,586	4,871	10,005	9,100	9,100	9,600	9,600
944 Equipment Lease	23,520	21,700	38,892	6,750	10,250	7,500	7,500
958 Memberships & Dues	65	80	90	175	175	175	175
960 Education & Training	402	804	735	1,500	1,500	1,500	1,500
963.999 P Card Clearing	1,813	0	0	0	0	0	0
	<b>264,445</b>	<b>222,454</b>	<b>195,761</b>	<b>179,620</b>	<b>200,655</b>	<b>194,870</b>	<b>194,870</b>
<b>Capital Outlay:</b>							
974 Land Improvements	7,911	595	5,742	0	0	0	0
982 Machinery & Equipment	40,791	8,281	5,260	16,293	16,293	6,454	6,454
	<b>48,702</b>	<b>8,876</b>	<b>11,002</b>	<b>16,293</b>	<b>16,293</b>	<b>6,454</b>	<b>6,454</b>
<b>Forestry</b>	<b>610,130</b>	<b>551,875</b>	<b>527,095</b>	<b>553,070</b>	<b>576,105</b>	<b>557,954</b>	<b>557,954</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Parks, Recreation &amp; Grounds Administration</i>				
<i>Fund-Activity: 101-692</i>				
006	Senior Citizen Program Director	1		53,656
009	Community Center Supervisors	2		107,312
010	Recreation Services Coordinator	1		57,433
010	Nixon Park Facility Supervisor	1		51,330
012	Superintendent of Rec. Services	1		64,992
017	Director of Parks, Rec. & Grounds	1		85,392
307	Department Secretary	1		45,420
PT	Part Time - Recreation		10	44,500
<b>Activity Total</b>		<b>8</b>	<b>10</b>	<b>510,035</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	402,542	416,710	437,155	447,565	447,565	465,535	465,535
707 Wages-Temporary	52,145	35,177	58,529	40,000	40,000	44,500	44,500
709 Overtime	740	414	1,069	0	0	0	0
715 Employers FICA	35,462	36,252	38,538	37,299	38,300	38,994	38,994
719 Health Insurance	58,895	75,661	47,919	71,701	71,701	55,885	55,885
719.678 RX Drug Insurance	0	0	1,697	0	0	14,613	14,613
722 Pension-General	9,977	14,553	19,619	24,617	24,617	25,587	25,587
724 Unemployment	2,381	2,402	3,472	2,177	2,177	2,236	2,236
724.001 Workers Compensation	10,411	9,914	10,646	10,933	10,933	11,316	11,316
725 Other Fringe Benefits	2,334	3,136	4,204	8,649	8,649	8,130	8,130
	<b>574,887</b>	<b>594,219</b>	<b>622,848</b>	<b>642,941</b>	<b>643,942</b>	<b>666,796</b>	<b>666,796</b>
<b>Material and Supplies:</b>							
726 Office Supplies	4,464	5,542	4,341	5,500	4,500	5,000	5,000
737 Publications	218	198	203	500	500	500	500
745 Program Supplies	10,456	7,973	13,291	10,000	10,000	10,000	10,000
745.001 Prog. Supp.- CD (King Ctr.)	20,000	29,654	19,679	30,000	30,000	25,000	25,000
745.013 Prog. Supp.- Wax. (King Ctr.)	0	0	0	0	0	0	0
745.01 Prog. Supp - MLK	0	0	0	0	0	0	0
	<b>35,138</b>	<b>43,367</b>	<b>37,514</b>	<b>46,000</b>	<b>45,000</b>	<b>40,500</b>	<b>40,500</b>
<b>Contractual and Other:</b>							
818 Contractual Services	1,060	0	70	0	0	0	0
853 Telephone	9,245	7,220	8,657	7,500	8,390	8,500	8,500
861 Auto Allowance	1,028	1,184	1,325	1,200	1,200	1,200	1,200
933 Equipment Maintenance	479	165	1,583	1,500	1,500	1,500	1,500
934 Office Equipment Maintenance	510	95	831	1,500	1,500	1,500	1,500
946 Office Equipment Rental	0	8	0	0	0	0	0
960 Education & Training	667	549	1,072	1,000	1,000	1,000	1,000
	<b>12,989</b>	<b>9,221</b>	<b>13,538</b>	<b>12,700</b>	<b>13,590</b>	<b>13,700</b>	<b>13,700</b>
<b>Capital Outlay:</b>							
981 Office Furniture	0	0	0	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Parks, Recreation &amp; Grounds Admin.</b>	<b>623,014</b>	<b>646,807</b>	<b>673,900</b>	<b>701,641</b>	<b>702,532</b>	<b>720,996</b>	<b>720,996</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

***Fund 101 General Fund***  
***Dept 694 JPS Recreation Programs***

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
<b>Personal Services:</b>							
706 Salaries & Wages	72	829	0	0	0	0	0
707 Wages-Temporary	94,422	60,399	0	0	0	0	0
709 Overtime	33	0	0	0	0	0	0
715 Employers FICA	7,190	4,040	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	1,480	946	0	0	0	0	0
724.001 Workers Compensation	2,183	1,198	0	0	0	0	0
725 Other Fringe Benefits	0	0	0	0	0	0	0
	<b>105,380</b>	<b>67,412</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Material and Supplies:</b>							
726 Office Supplies	922	437	0	0	0	0	0
745 Program Supplies	43,894	45,363	0	0	0	0	0
	<b>44,816</b>	<b>45,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Contractual and Other:</b>							
818 Contractual Services	7,376	7,802	0	0	0	0	0
861 Auto Allowance	2,654	2,221	0	0	0	0	0
900 Printing & Publishing	5,780	10,704	0	0	0	0	0
920 Utilities	1,530	41	0	0	0	0	0
	<b>17,340</b>	<b>20,768</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Outlay:</b>							
984 Software	0	0	0	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>JPS Recreation Programs</b>	<b>167,536</b>	<b>133,980</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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 2007/08 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Parks &amp; Facilities Maintenance</i>				
<i>Fund-Activity: 101-697</i>				
008	Parks & Facilities Supervisor	1		46,639
304	Maintenance Worker I	2		61,851
305	Maintenance Worker II	1		40,540
PT	Part Time - Laborer		6	48,000
		<u>4</u>	<u>6</u>	<u>197,030</u>
Add: Allocations from 208-691:				
	Superintendent of Ella Sharp Park (1/3)			21,582
	Maintenance Worker II (28%)			13,966
	Park & Facilities Supervisor (1/3)			<u>13,071</u>
<b>Activity Total</b>				<u><u>245,649</u></u>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

**Fund 101 General Fund**  
**Dept 697 Parks And Facilities Maintenance**

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
702 Termination Pay	17,052	0	3,739	0	22,163	0	0
706 Salaries and Wages	187,526	202,639	196,618	199,619	199,619	197,649	197,649
707 Wages-Temporary	79,573	53,672	46,189	49,560	49,560	48,000	48,000
709 Overtime	14,345	19,994	15,044	10,000	10,000	11,000	11,000
715 Employers FICA	19,821	21,235	20,055	19,248	19,248	18,975	18,975
719 Health Insurance	27,615	27,883	27,467	39,882	39,882	29,638	29,638
719.678 RX Drug Insurance	0	0	651	0	0	7,216	7,216
722 Pension-General	4,379	7,760	9,514	11,115	11,115	11,017	11,017
724 Unemployment	1,593	1,688	1,989	2,506	2,506	1,509	1,509
724.001 Workers Compensation	6,023	6,150	5,895	5,789	5,789	5,713	5,713
725 Other Fringe Benefits	3,923	4,047	3,750	4,533	4,533	4,261	4,261
	<b>361,850</b>	<b>345,068</b>	<b>330,911</b>	<b>342,252</b>	<b>364,415</b>	<b>334,978</b>	<b>334,978</b>
<b>Material and Supplies:</b>							
745 Program Supplies	3,822	432	0	1,500	1,500	1,500	1,500
751 Gasoline	4,254	4,826	7,376	6,500	6,500	7,500	7,500
758 Laundry	1,091	1,561	2,031	1,110	1,110	1,110	1,110
776 Custodial Supplies	4,463	7,202	10,814	6,500	6,500	8,500	8,500
778 Equipment Maint. Supplies	8,566	11,630	13,912	12,000	12,000	13,500	13,500
783 Seed And Sod	4,856	5,605	7,347	5,500	5,500	5,500	5,500
	<b>27,052</b>	<b>31,256</b>	<b>41,480</b>	<b>33,110</b>	<b>33,110</b>	<b>37,610</b>	<b>37,610</b>
<b>Contractual and Other:</b>							
853 Telephone	1,030	582	1,207	700	700	650	650
920 Utilities	82,676	82,598	84,885	110,000	85,000	85,000	85,000
931 Building Maintenance	7,366	8,251	12,028	6,500	10,000	10,000	10,000
933 Equipment Maintenance	4,737	1,297	2,325	5,000	5,000	5,000	5,000
939 Vehicle Maintenance	1,219	381	12,000	4,000	4,000	5,000	5,000
940 Playground Repairs	10,100	14,052	20,013	9,000	0	0	0
941 Rentals	132	105	110	250	250	250	250
947. Vehicle Rental	0	0	0	0	0	0	0
	<b>107,260</b>	<b>107,266</b>	<b>132,568</b>	<b>135,450</b>	<b>104,950</b>	<b>105,900</b>	<b>105,900</b>
<b>Capital Outlay:</b>							
982 Machinery & Equipment	6,900	16,277	11,177	23,500	23,500	10,500	10,500
985 Vehicles	6,500	0	0	16,293	16,293	24,454	24,454
	<b>13,400</b>	<b>16,277</b>	<b>11,177</b>	<b>39,793</b>	<b>39,793</b>	<b>34,954</b>	<b>34,954</b>
<b>Parks And Facilities Maintenance</b>	<b>509,562</b>	<b>499,867</b>	<b>516,136</b>	<b>550,605</b>	<b>542,268</b>	<b>513,442</b>	<b>513,442</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

**Fund 101 General Fund**  
**Dept 698 Lt. Nixon Memorial Park**

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	0	0	271	0	0	0	0
707 Wages-Temporary	62,362	51,786	56,680	75,000	68,000	76,000	76,000
709 Overtime	0	0	441	0	0	0	0
715 Employers FICA	4,720	3,905	4,322	5,738	5,738	5,814	5,814
719 Health Insurance	0	0	0	0	0	0	0
722 Pension-General	2	0	7	0	0	0	0
724 Unemployment	982	914	1,165	1,908	1,908	1,233	1,233
724.001 Workers Compensation	1,650	1,174	1,293	1,725	1,725	1,748	1,748
725 Other Fringe Benefits	3	0	4	0	0	0	0
	<u>69,719</u>	<u>57,779</u>	<u>64,183</u>	<u>84,371</u>	<u>77,371</u>	<u>84,795</u>	<u>84,795</u>
<b>Material and Supplies:</b>							
743 Chemicals	5,928	5,429	5,460	7,000	7,500	7,500	7,500
745 Program Supplies	13,789	15,369	10,150	10,000	9,000	8,000	8,000
745.002 Program Supplies-Resale	10,392	17,496	14,131	20,000	16,000	16,000	16,000
776 Custodial Supplies	0	0	0	1,000	1,000	1,000	1,000
778 Equipment Maint. Supplies	89	0	227	1,500	1,000	1,000	1,000
	<u>30,198</u>	<u>38,294</u>	<u>29,968</u>	<u>39,500</u>	<u>34,500</u>	<u>33,500</u>	<u>33,500</u>
<b>Contractual and Other:</b>							
818 Contractual Services	0	0	110	0	0	0	0
853 Telephone	1,708	1,805	2,079	2,000	2,200	2,200	2,200
920 Utilities	35,413	33,648	35,805	43,000	35,000	36,000	36,000
931 Building Maintenance	475	0	951	1,500	1,500	1,500	1,500
933 Equipment Maintenance	1,891	187	2,140	1,500	2,000	2,000	2,000
944 Equipment Lease	0	0	0	0	0	0	0
	<u>39,487</u>	<u>35,640</u>	<u>41,085</u>	<u>48,000</u>	<u>40,700</u>	<u>41,700</u>	<u>41,700</u>
<b>Capital Outlay:</b>							
984. Software	0	0	0	7,000	7,000	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,000</u>	<u>7,000</u>	<u>0</u>	<u>0</u>
<b>Lt. Nixon Memorial Park</b>	<b>139,404</b>	<b>131,713</b>	<b>135,236</b>	<b>178,871</b>	<b>159,571</b>	<b>159,995</b>	<b>159,995</b>

**Personnel Schedule**

Class Grade Position	# Positions		Budgeted Salaries & Wages
	Permanent	Temporary	
<i>Department: Lt. Nixon Memorial Park</i>			
<i>Fund-Activity: 101-698</i>			
PT Part Time - Recreation		19	76,000

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

**Fund 101 General Fund**  
**Dept 699 Sharp Park Swimming Pool**

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
707 Wages-Temporary	55,631	53,241	45,388	60,000	60,000	62,000	62,000
715 Employers FICA	4,009	4,032	3,430	4,590	4,590	4,743	4,743
724 Unemployment	834	939	894	1,434	1,434	1,022	1,022
724.001 Workers Compensation	1,380	1,205	1,031	1,380	1,380	1,426	1,426
	<u>61,854</u>	<u>59,417</u>	<u>50,743</u>	<u>67,404</u>	<u>67,404</u>	<u>69,191</u>	<u>69,191</u>
<b>Material and Supplies:</b>							
743 Chemicals	10,737	8,281	10,359	12,000	11,000	12,000	12,000
745 Program Supplies	2,405	2,739	2,731	3,000	3,000	3,000	3,000
776 Custodial Supplies	233	0	0	500	500	500	500
778 Equipment Maint Supplies	991	2,208	303	2,000	1,500	2,000	2,000
	<u>14,366</u>	<u>13,228</u>	<u>13,393</u>	<u>17,500</u>	<u>16,000</u>	<u>17,500</u>	<u>17,500</u>
<b>Contractual and Other:</b>							
818 Contractual Services	0	350	220	0	0	0	0
853 Telephone	-591	0	0	600	0	0	0
920 Utilities	26,454	20,104	27,983	40,000	35,000	36,000	36,000
931 Building Maintenance	409	325	0	1,000	500	1,000	1,000
933 Equipment Maintenance	5,143	2,783	3,982	2,500	3,000	3,000	3,000
	<u>31,415</u>	<u>23,562</u>	<u>32,185</u>	<u>44,100</u>	<u>38,500</u>	<u>40,000</u>	<u>40,000</u>
<b>Capital Outlay:</b>							
982 Machinery & Equipment	0	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Sharp Park Swimming Pool</b>	<b>107,635</b>	<b>96,207</b>	<b>96,321</b>	<b>129,004</b>	<b>121,904</b>	<b>126,691</b>	<b>126,691</b>

**Personnel Schedule**

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<b>Department: Sharp Park Swimming Pool</b>					
<b>Fund-Activity: 101-699</b>					
PT		Part Time - Recreation		12	62,000

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	23,930	25,352	27,092	28,475	16,935	26,657	26,657
709 Overtime	0	0	0	0	0	0	0
715 Employers FICA	1,814	1,832	2,013	2,178	1,340	2,040	2,040
719 Health Insurance	4,891	5,885	2,455	2,368	1,835	6,688	6,688
719.678 RX Drug Insurance	0	0	60	0	0	2,030	2,030
722 Pension-General	593	880	1,215	1,567	895	1,467	1,467
724 Unemployment	79	86	119	120	10	73	73
724.001 Workers Compensation	35	35	38	40	65	262	262
725 Other Fringe Benefits	339	-273	304	549	525	500	500
	<u>31,681</u>	<u>33,797</u>	<u>33,296</u>	<u>35,297</u>	<u>21,605</u>	<u>39,717</u>	<u>39,717</u>
<b>Material and Supplies:</b>							
726 Office Supplies	1,019	1,523	1,493	1,500	1,000	1,500	1,500
	<u>1,019</u>	<u>1,523</u>	<u>1,493</u>	<u>1,500</u>	<u>1,000</u>	<u>1,500</u>	<u>1,500</u>
<b>Contractual and Other:</b>							
802.003 Historic Building Survey	14,994	0	0	0	0	0	0
853 Telephone	186	300	284	250	250	200	200
873 Travel	108	0	0	300	0	200	200
880 Community Promotion	0	298	0	350	0	300	300
900 Printing & Publishing	0	156	143	325	0	150	150
958 Memberships & Dues	100	100	0	100	0	250	250
960 Education & Training	275	-149	63	300	0	500	500
	<u>15,663</u>	<u>705</u>	<u>490</u>	<u>1,625</u>	<u>250</u>	<u>1,600</u>	<u>1,600</u>
<b>Historical District</b>	<u><b>48,363</b></u>	<u><b>36,025</b></u>	<u><b>35,279</b></u>	<u><b>38,422</b></u>	<u><b>22,855</b></u>	<u><b>42,817</b></u>	<u><b>42,817</b></u>

**Personnel Schedule**

Class Grade Position	# Positions		Budgeted Salaries & Wages
	Permanent	Temporary	
<i>Department: Historical District</i>			
<i>Fund-Activity: 101-803</i>			
		*	<u><u>26,657</u></u>

\* Allocation of One-half (1/2) Planner Position (Grade 14).  
The other half is allocated to 101-401 Planning.  
This position is under the direction of the Director of Community Development

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

***Fund 101 General Fund***  
***Dept 896 Human Relations***

<b>Account Description</b>	<b>2003/04</b>	<b>2004/05</b>	<b>2005/06</b>	<b>2006/07</b>	<b>2006/07</b>	<b>2007/08</b>	<b>2007/08</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Manager Proposed</b>	<b>Council Adopted</b>
<b>Personal Services:</b>							
706 Salaries and Wages	17,097	0	19,922	36,400	36,400	37,573	37,573
715 Employers FICA	1,260	0	1,422	2,785	2,785	2,863	2,863
719 Health Insurance	2,277	0	854	3,180	3,180	2,389	2,389
719.678 RX Drug Insurance	0	0	103	0	0	844	844
722 Pension-General	407	0	837	2,002	2,002	2,059	2,059
724 Unemployment	38	0	145	120	120	73	73
724.001 Workers Compensation	21	0	26	51	51	53	53
725 Other Fringe Benefits	540	0	202	609	609	639	639
	<b>21,640</b>	<b>0</b>	<b>23,511</b>	<b>45,147</b>	<b>45,147</b>	<b>46,493</b>	<b>46,493</b>
<b>Material and Supplies:</b>							
726 Office Supplies	172	248	220	300	300	300	300
745.011 Prog. Supp. - MLK Brfst.	2,405	0	0	0	0	0	0
745.0?? Prog. Supp. - Youth Council	0	0	0	0	0	5,000	5,000
	<b>2,577</b>	<b>248</b>	<b>220</b>	<b>300</b>	<b>300</b>	<b>5,300</b>	<b>5,300</b>
<b>Contractual and Other:</b>							
873 Travel	6	792	93	2,000	0	2,000	2,000
880 Community Promotion	3,119	2,375	5,419	3,600	7,750	5,600	5,600
958 Memberships & Dues	100	100	130	150	0	150	150
960 Education & Training	0	0	500	2,000	0	2,000	2,000
	<b>3,225</b>	<b>3,267</b>	<b>6,142</b>	<b>7,750</b>	<b>7,750</b>	<b>9,750</b>	<b>9,750</b>
<b>Human Relations</b>	<b>27,442</b>	<b>3,515</b>	<b>29,873</b>	<b>53,197</b>	<b>53,197</b>	<b>61,543</b>	<b>61,543</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

***Fund 101 General Fund***  
***Dept 999 Contributions to Other Funds***

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
<b>Contractual and Other:</b>							
999.202 Cont.-Major Street Fund	0	0	28,422	0	0	0	0
999.203 Cont.-Local Street Fund	0	0	271,578	350,000	0	0	0
999.208 Cont.-Sharp Park Oper. Fund	18,500	60,000	67,000	40,000	55,000	40,000	40,000
999.210 Cont.-Land Acquisition Fund	150,000	0	160,000	0	0	0	0
999.211 Cont.-Housing Initiative Fund	50,000	70,000	0	0	0	0	0
999.249 Cont.-Building Inspection Fd.	70,000	175,000	185,000	260,000	252,200	207,428	207,428
999.257 Cont.-Budget Stabilization Fd.	0	1,000,000	0	0	0	0	0
999.267 Cont.-LLEBG Fund	7,003	3,675	0	0	0	0	0
999.270 Contrib.-LAWNET Grant Fund	0	0	0	0	17,977	0	0
999.285 Cont.-DDA Operating Fund	37,800	37,800	37,800	25,000	25,000	0	25,000
999.297 Cont.-JPS Rec.Mill.Prog.Fd.	0	0	36,196	0	0	0	0
999.401 Cont.-Capital Projects Fund	0	29,124	21,566	23,000	24,000	24,345	24,345
999.586 Cont.-Parking Assmt. Fund	18,880	16,295	16,353	16,784	20,588	20,588	20,588
999.736 Cont.-Pub.Empl.Hlth Care Fd.	5,000	250,000	0	0	0	0	0
	<b>357,183</b>	<b>1,641,894</b>	<b>823,915</b>	<b>714,784</b>	<b>394,765</b>	<b>292,361</b>	<b>317,361</b>
<b>Contributions to Other Funds</b>	<b>357,183</b>	<b>1,641,894</b>	<b>823,915</b>	<b>714,784</b>	<b>394,765</b>	<b>292,361</b>	<b>317,361</b>

# Special Revenue Funds

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

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

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

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

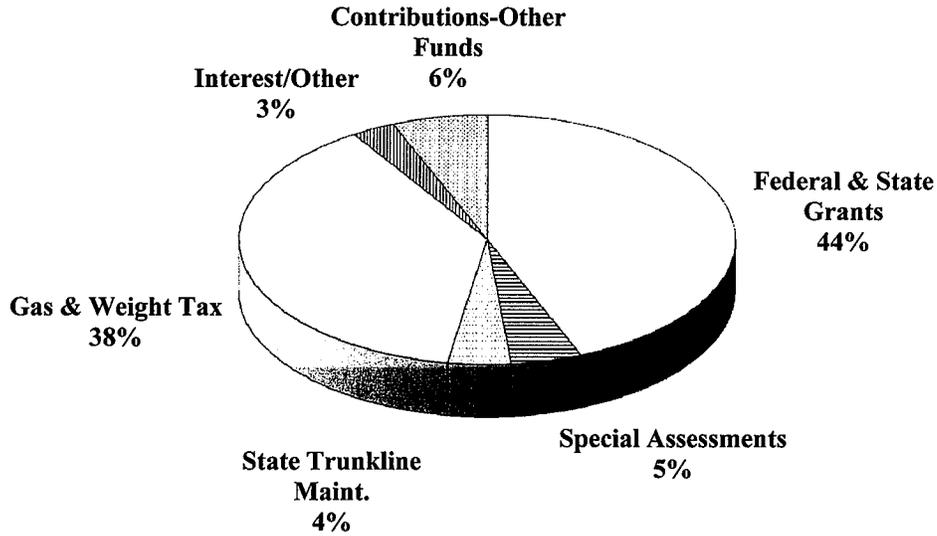
1. To receive all Major Street Funds paid to cities and villages by the state.
2. To account for construction, maintenance, and other authorized operations pertaining to all streets classified as Major Streets within the local unit of government.
3. To receive money paid to the city or village for state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

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

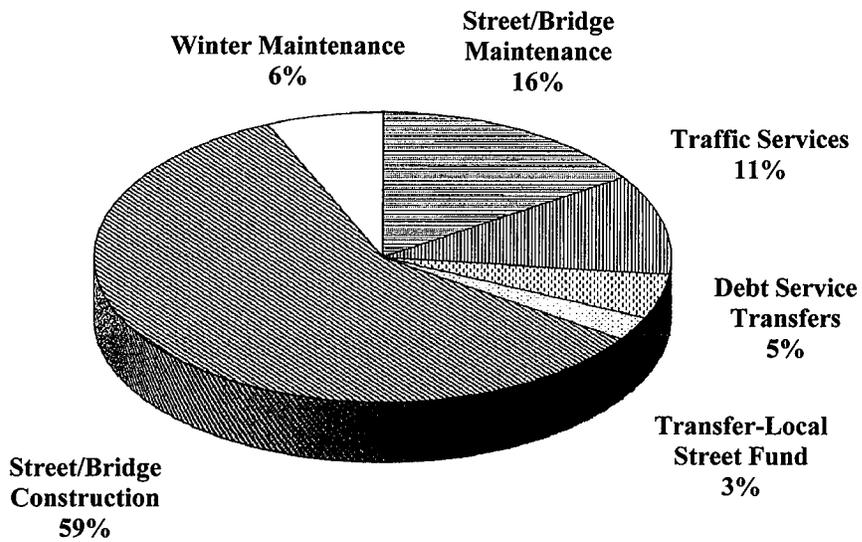
**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Major Street Fund**

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**Revenues**



**Expenses**



**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Major Street Fund**  
**Summary of Revenues, Expenditures and Changes in Fund Balances**

	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Revenues:</b>							
Federal & State Grants	700,113	2,623,115	1,387,997	2,359,151	2,885,476	2,318,650	<b>2,318,650</b>
State Gas & Weight Tax	2,078,020	1,995,245	1,968,287	2,078,311	2,031,249	2,031,249	<b>2,031,249</b>
State Trunkline Maintenance	185,710	200,848	142,557	212,463	218,783	218,783	<b>218,783</b>
Interest	(1,954)	400	13,405	6,000	6,000	6,000	<b>6,000</b>
Miscellaneous	214,936	187,923	149,248	149,274	140,379	144,274	<b>144,274</b>
Contributions From Other Funds	1,005,980	1,387,522	399,328	1,302,569	1,178,819	577,350	<b>577,350</b>
	<b>4,182,805</b>	<b>6,395,053</b>	<b>4,060,822</b>	<b>6,107,768</b>	<b>6,460,706</b>	<b>5,296,306</b>	<b>5,296,306</b>
<b>Expenditures:</b>							
Street & Bridge Construction	1,109,654	450,626	460,448	602,951	739,940	729,113	<b>729,113</b>
Street & Bridge Maintenance	618,933	549,502	538,709	738,967	785,050	636,715	<b>636,715</b>
Bridge Construction	30,622	127,250	63,291	169,000	0	0	<b>0</b>
Bridge Maintenance	9,537	11,510	14,151	24,137	0	0	<b>0</b>
Traffic Services	519,212	518,086	543,355	557,022	556,680	607,841	<b>607,841</b>
Winter Maintenance	327,391	273,141	247,354	390,105	316,215	360,577	<b>360,577</b>
Transfers To Other Funds	442,937	416,418	419,503	657,622	657,622	414,097	<b>414,097</b>
Trunkline Maintenance	173,157	183,480	117,646	212,643	218,783	218,783	<b>218,783</b>
State Highway Construction	732,527	3,519,344	1,765,555	3,240,100	3,751,044	2,480,000	<b>2,480,000</b>
	<b>3,963,970</b>	<b>6,049,357</b>	<b>4,170,012</b>	<b>6,592,547</b>	<b>7,025,334</b>	<b>5,447,126</b>	<b>5,447,126</b>
<b>Revenues Over (Under)</b>							
<b>Expenditures</b>	218,835	345,696	(109,190)	(484,779)	(564,628)	(150,820)	<b>(150,820)</b>
<b>Fund Balance - Beginning of Year</b>	284,002	502,837	848,533	739,343	739,343	174,715	<b>174,715</b>
<b>Fund Balance - End of Year</b>	<b>502,837</b>	<b>848,533</b>	<b>739,343</b>	<b>254,564</b>	<b>174,715</b>	<b>23,895</b>	<b>23,895</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

***Fund 202 Major Street Fund***

<b>Account Description</b>		<b>2003/04</b>	<b>2004/05</b>	<b>2005/06</b>	<b>2006/07</b>	<b>2006/07</b>	<b>2007/08</b>	<b>2007/08</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Manager Proposed</b>	<b>Council Adopted</b>
470	Telecom Fee	115,708	127,274	117,119	127,274	127,274	127,274	127,274
501	Federal And State Grant	322,097	2,624,702	1,387,997	2,359,151	2,885,476	2,318,650	2,318,650
539	State Grant	219,089	0	0	0	0	0	0
539.016	State-Streetscape MDOT	150,910	0	0	0	0	0	0
539.018	Storm Drains - MDOT	8,017	-1,587	0	0	0	0	0
569	Act 51 Gas & Weight Tax	2,078,020	1,995,245	1,968,287	2,078,311	2,031,249	2,031,249	2,031,249
582.004	Contrib. R2 Traf	12,686	1,541	3,868	5,000	0	0	0
664	Interest	-1,954	400	13,405	6,000	6,000	6,000	6,000
685	Insurance Ref. (Storm Damage)	0	13,159	0	0	0	0	0
685.677	Insurance Refund-W/C	22,285	0	0	0	0	0	0
686.498	Trunkline Maintenance	185,710	200,848	142,557	212,463	218,783	218,783	218,783
698.451	Miscellaneous	2,045	1,088	4,650	0	0	0	0
698.463	Miscellaneous	2,013	4,547	1,932	2,000	2,043	2,000	2,000
698.474	Miscellaneous	60,199	40,314	21,679	15,000	11,062	15,000	15,000
699.101	Cont.-General Fund	0	0	28,422	0	0	0	0
699.245	Cont.-Public Imp. Fund	182,008	717,992	101,016	780,724	769,919	331,846	331,846
699.286	Cont.-CDBG Fund	219,931	180,069	45,300	99,400	29,027	0	0
699.424	Cont.-2003 MTF Bond Const.	351,338	230,044	0	0	0	0	0
699.495	Cont.-2001 DDA Bond Const	60,000	0	0	0	0	0	0
699.895	Cont.-Special Assessmt. Fd.	192,703	259,417	224,590	422,445	379,873	245,504	245,504
<b>Total Revenues</b>		<b>4,182,805</b>	<b>6,395,053</b>	<b>4,060,822</b>	<b>6,107,768</b>	<b>6,460,706</b>	<b>5,296,306</b>	<b>5,296,306</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	113,599	121,993	118,329	128,343	110,515	153,189	153,189
707 Wages-Temporary	1,780	833	2,191	0	173	3,420	3,420
709 Overtime	1,785	2,155	7,011	0	8,159	4,622	4,622
715 Employers FICA	8,676	9,686	9,599	9,818	9,092	12,334	12,334
719 Health Insurance	11,531	17,628	20,951	23,467	18,116	24,276	24,276
719.678 RX Drug Insurance	0	0	410	0	4,283	5,653	5,653
722 Pension-General	2,740	4,440	5,562	7,059	6,527	8,680	8,680
724 Unemployment Comp.	414	299	757	652	360	499	499
724.001 Workers Compensation	1,383	1,368	1,404	1,685	1,321	1,831	1,831
725 Other Fringe Benefits	1,984	2,518	1,259	2,481	1,746	2,420	2,420
	<b>143,892</b>	<b>160,920</b>	<b>167,473</b>	<b>173,505</b>	<b>160,292</b>	<b>216,924</b>	<b>216,924</b>
<b>Material and Supplies:</b>							
782 Materials	12,995	15,364	5,504	0	4,174	0	0
	<b>12,995</b>	<b>15,364</b>	<b>5,504</b>	<b>0</b>	<b>4,174</b>	<b>0</b>	<b>0</b>
<b>Contractual and Other:</b>							
818 Contractual Services	865,223	182,270	201,468	339,606	489,877	401,723	401,723
943 Equipment Rental - MP	2,068	1,671	5,204	0	23	0	0
962 Uncollectible Accounts	0	1,555	0	0	2,200	0	0
966 PW Overhead	886	296	2,054	0	302	0	0
967 ENG Overhead	84,590	88,550	78,745	89,840	83,072	110,466	110,466
	<b>952,767</b>	<b>274,342</b>	<b>287,471</b>	<b>429,446</b>	<b>575,474</b>	<b>512,189</b>	<b>512,189</b>
<b>Street Construction</b>	<b>1,109,654</b>	<b>450,626</b>	<b>460,448</b>	<b>602,951</b>	<b>739,940</b>	<b>729,113</b>	<b>729,113</b>

<b><u>WORK PROJECT DETAIL</u></b>					
Work Project Titles:	Fund Bal./			Special	Total FY Cost
	Act 51	CDBG	PIF	Assessmt.	
Clinton: Lansing to Monroe (Eng)	4,150			38,104	42,254
First: Greenwood to Morrell (Eng)	-		43,900		43,900
Ganson: Cooper to East (Eng)	21,800				21,800
High: Losey to Executive (Eng)	60,300				60,300
Major Bridge Inspection & Engr	3,000				3,000
Major St Const. - Misc.	20,000				20,000
Major St. Planning & Permits	80,000				80,000
Mechanic Bridge (Eng)	-		118,071		118,071
Michigan: First to Blackstone	24,600				24,600
Morrell: Hupp to Elm (Eng)	-			131,000	131,000
Riverwalk: Francis to North	-		12,000		12,000
Wildwood: Daniel to West (Eng)	14,313		157,875		172,188
	<b>228,163</b>	<b>0</b>	<b>331,846</b>	<b>169,104</b>	<b>729,113</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	133,424	138,309	116,617	119,412	133,542	136,940	136,940
707 Wages-Temporary	27,069	8,844	12,799	9,000	12,051	10,500	10,500
709 Overtime	3,076	4,312	5,347	7,000	5,000	5,150	5,150
715 Employers FICA	12,075	11,781	10,195	10,359	11,520	11,673	11,673
719 Health Insurance	29,857	34,188	21,141	35,549	33,118	33,961	33,961
719.678 RX Drug Insurance	0	0	555	0	7,321	7,507	7,507
722 Pension-General	3,312	5,084	5,461	6,953	7,620	7,815	7,815
724 Unemployment Comp.	806	700	1,200	812	528	535	535
724.001 Workers Compensation	3,268	3,203	2,523	3,291	3,564	3,611	3,611
725 Other Fringe Benefits	2,343	2,777	1,340	2,665	2,663	2,731	2,731
	<b>215,230</b>	<b>209,198</b>	<b>177,178</b>	<b>195,041</b>	<b>216,927</b>	<b>220,423</b>	<b>220,423</b>
<b>Material and Supplies:</b>							
782 Materials	57,982	96,657	47,622	69,222	67,823	71,566	71,566
	<b>57,982</b>	<b>96,657</b>	<b>47,622</b>	<b>69,222</b>	<b>67,823</b>	<b>71,566</b>	<b>71,566</b>
<b>Contractual and Other:</b>							
818 Contractual Services	48,636	0	88,448	183,679	184,674	24,515	24,515
818.690 Contractual Services-Forestry	0	0	2,294	4,000	4,000	4,000	4,000
943 Equipment Rental - MP	184,907	141,141	144,245	171,990	185,377	186,909	186,909
960 Education & Training	0	0	160	0	150	0	0
966 PW Overhead	112,115	102,462	78,668	115,035	126,073	129,302	129,302
967 ENG Overhead	63	44	94	0	26	0	0
	<b>345,721</b>	<b>243,647</b>	<b>313,909</b>	<b>474,704</b>	<b>500,300</b>	<b>344,726</b>	<b>344,726</b>
<b>Street Maintenance</b>	<b>618,933</b>	<b>549,502</b>	<b>538,709</b>	<b>738,967</b>	<b>785,050</b>	<b>636,715</b>	<b>636,715</b>

**WORK PROJECT DETAIL**

(See Detail Next Page)

Work Project Titles:							
Street Cleaning	208,040	190,321	172,514	167,990	169,000	187,500	187,500
Maintenance C&G Street	292,362	290,300	274,133	407,308	438,391	297,179	297,179
Catch Basin Maintenance	85,065	53,323	62,295	100,570	95,570	97,714	97,714
Maint. No C&G Streets	33,466	15,558	29,767	63,099	82,089	54,322	54,322
	<b>618,933</b>	<b>549,502</b>	<b>538,709</b>	<b>738,967</b>	<b>785,050</b>	<b>636,715</b>	<b>636,715</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

**Work Project Detail**

**Fund 202 Major Street Fund**

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

Dept.	Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
		Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b><u>Street Cleaning:</u></b>								
700	Machine Sweeping	85,863	78,389	81,313	74,900	75,000	83,000	83,000
701	Haul Sweepings	51,742	40,739	41,457	50,290	47,000	51,000	51,000
702	Hand Cleaning	70,435	71,193	49,744	42,800	47,000	53,500	53,500
		<u>208,040</u>	<u>190,321</u>	<u>172,514</u>	<u>167,990</u>	<u>169,000</u>	<u>187,500</u>	<u>187,500</u>
<b><u>Maintenance C&amp;G Street:</u></b>								
705	Asphalt Patching	139,391	178,010	111,775	142,439	135,639	151,334	151,334
706	Concrete Patching	1,772	0	2,130	7,087	7,087	7,300	7,300
707	Curb & Gutter Repair	48,805	29,958	14,846	46,275	46,275	48,663	48,663
708	Crackfill	53,898	65,492	46,152	74,900	66,000	56,245	56,245
709	Parkway Maintenance	38,711	14,344	14,539	13,949	13,949	16,367	16,367
711	Chipseal	9,785	2,496	84,691	122,658	169,441	17,270	17,270
		<u>292,362</u>	<u>290,300</u>	<u>274,133</u>	<u>407,308</u>	<u>438,391</u>	<u>297,179</u>	<u>297,179</u>
<b><u>Catch Basin Maintenance:</u></b>								
712	Catch Basin Work	34,841	27,634	26,634	43,909	43,909	45,226	45,226
713	Clean Catch Basins	50,224	25,689	35,661	56,661	51,661	52,488	52,488
		<u>85,065</u>	<u>53,323</u>	<u>62,295</u>	<u>100,570</u>	<u>95,570</u>	<u>97,714</u>	<u>97,714</u>
<b><u>Maintenance No C&amp;G Streets:</u></b>								
714	Asphalt Patching	2,115	525	2,690	4,584	4,584	4,726	4,726
715	Crackfill	784	0	0	3,300	0	0	0
717	Shoulder & Gutter Repair	6,032	3,253	6,660	11,515	8,684	8,940	8,940
718	Chipseal	199	0	0	0	0	0	0
720	Non Motorized Maintenance	24,336	11,780	20,417	10,700	10,700	11,000	11,000
	GEO Database (Mapping)	0	0	0	29,000	29,995	0	0
	Mapping - GIS	0	0	0	4,000	4,000	5,000	5,000
	Bridge Maintenance	0	0	0	0	24,126	24,656	24,656
		<u>33,466</u>	<u>15,558</u>	<u>29,767</u>	<u>63,099</u>	<u>82,089</u>	<u>54,322</u>	<u>54,322</u>
		<b>618,933</b>	<b>549,502</b>	<b>538,709</b>	<b>738,967</b>	<b>785,050</b>	<b>636,715</b>	<b>636,715</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

**Fund 202 Major Street Fund**  
**Dept 472 Bridge Construction**

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	3,161	4,384	1,475	4,729	0	0	0
709 Overtime	13	35	0	0	0	0	0
715 Employers FICA	242	330	98	362	0	0	0
719 Health Insurance	183	723	231	865	0	0	0
719.678 RX Drug Insurance	0	0	5	0	0	0	0
722 Pension-General	72	152	58	260	0	0	0
724 Unemployment Comp.	27	8	5	24	0	0	0
724.001 Workers Compensation	34	43	13	62	0	0	0
725 Other Fringe Benefits	40	71	18	91	0	0	0
	<u>3,772</u>	<u>5,746</u>	<u>1,903</u>	<u>6,393</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Material and Supplies:</b>							
782 Materials	0	837	-116	0	0	0	0
	<u>0</u>	<u>837</u>	<u>-116</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Contractual and Other:</b>							
818 Contractual Services	24,433	117,598	60,660	159,297	0	0	0
943 Equipment Rental - MP	87	19	0	0	0	0	0
967 ENG Overhead	2,330	3,050	844	3,310	0	0	0
	<u>26,850</u>	<u>120,667</u>	<u>61,504</u>	<u>162,607</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Bridge Construction</b>	<b><u>30,622</u></b>	<b><u>127,250</u></b>	<b><u>63,291</u></b>	<b><u>169,000</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>

<b><u>WORK PROJECT DETAIL</u></b>							
<b>Work Project Titles:</b>							
751E Bridge Inspection	0	0	0	20,000	0	0	0
756E Guardrail - High St.	0	0	0	0	0	0	0
761E Losey St. Bridge	18,787	113,100	6,284	0	0	0	0
764E Denton St. Bridge	5,446	7,759	55,346	63,000	0	0	0
767E Misc. Engineering	2,694	267	1,481	3,000	0	0	0
770E Guardrail-Ganson: North-Monr.	3,695	6,124	0	0	0	0	0
Mechanic Street Bridge	0	0	180	83,000	0	0	0
	<u>30,622</u>	<u>127,250</u>	<u>63,291</u>	<u>169,000</u>	<u>0</u>	<u>0</u>	<u>0</u>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

**Fund 202 Major Street Fund**  
**Dept 473 Bridge Maintenance**

Account Description	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	1,520	3,346	4,061	6,542	0	0	0
707 Wages-Temporary	1,395	433	562	2,051	0	0	0
709 Overtime	0	0	0	0	0	0	0
715 Employers FICA	227	280	360	657	0	0	0
719 Health Insurance	364	750	855	1,948	0	0	0
719.678 RX Drug Insurance	0	0	15	0	0	0	0
722 Pension-General	38	114	186	360	0	0	0
724 Unemployment Comp.	44	38	82	52	0	0	0
724.001 Workers Compensation	70	83	95	209	0	0	0
725 Other Fringe Benefits	22	50	56	146	0	0	0
	<u>3,680</u>	<u>5,094</u>	<u>6,272</u>	<u>11,965</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Material and Supplies:</b>							
782 Materials	1,273	466	383	842	0	0	0
	<u>1,273</u>	<u>466</u>	<u>383</u>	<u>842</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Contractual and Other:</b>							
943 Equipment Rental - MP	3,259	3,660	4,808	5,377	0	0	0
966 PW Overhead	1,325	2,290	2,688	5,953	0	0	0
	<u>4,584</u>	<u>5,950</u>	<u>7,496</u>	<u>11,330</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Bridge Maintenance</b>	<b>9,537</b>	<b>11,510</b>	<b>14,151</b>	<b>24,137</b>	<b>0</b>	<b>0</b>	<b>0</b>

**WORK PROJECT DETAIL**

**Work Project Titles:**

**Public Works:**

750 DPW Snow & Ice Control	5,616	5,146	4,530	6,796	0	0	0
752 W. Monroe Street Bridge	863	657	1,599	1,430	0	0	0
753 North Street	90	675	1,366	1,430	0	0	0
754 W. Trail Street	63	409	88	0	0	0	0
755 Ganson Street Bridge	155	804	934	1,430	0	0	0
756 E. High St. Bridge Micor	182	1,196	968	1,430	0	0	0
757 Mechanic Street	0	587	171	1,430	0	0	0
758 Bridge St. Bridge Maintenance	344	787	798	1,430	0	0	0
759 Francis Street	0	164	83	1,430	0	0	0
760 Liberty Street	0	165	18	1,432	0	0	0
761 Losey Ave. Bridge Maintenance	292	84	610	1,172	0	0	0
762 E. High (Near Airline)	1,105	347	2,571	1,878	0	0	0
763 Cooper Street Bridge	0	0	82	1,429	0	0	0
764 Denton Street Bridge	827	91	0	0	0	0	0
766 Airline Drive Bridge	0	398	333	1,420	0	0	0
	<u>9,537</u>	<u>11,510</u>	<u>14,151</u>	<u>24,137</u>	<u>0</u>	<u>0</u>	<u>0</u>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
<b>Personal Services</b>							
706 Salaries and Wages	114,995	121,325	123,704	138,433	137,600	156,679	156,679
707 Wages-Temporary	7,817	8,664	8,924	9,000	7,534	13,896	13,896
709 Overtime	17,899	14,193	15,846	15,786	14,627	16,264	16,264
715 Employers FICA	11,557	11,724	11,866	12,486	12,023	14,094	14,094
719 Health Insurance	25,510	26,592	26,440	24,837	22,347	24,417	24,417
719.678 RX Drug Insurance	0	0	984	0	4,846	5,686	5,686
722 Pension-General	3,609	5,114	6,666	8,482	8,229	9,369	9,369
724 Unemployment Comp.	605	639	700	770	439	502	502
724.001 Workers Compensation	2,978	2,922	2,954	3,966	1,613	1,841	1,841
725 Other Fringe Benefits	2,654	2,954	1,667	2,627	2,133	2,434	2,434
	<b>187,624</b>	<b>194,127</b>	<b>199,751</b>	<b>216,387</b>	<b>211,391</b>	<b>245,182</b>	<b>245,182</b>
<b>Material and Supplies:</b>							
759 Small Tools	95	1,590	4,009	0	2,024	0	0
782 Materials	65,867	84,163	74,662	24,462	74,000	24,460	24,460
	<b>65,962</b>	<b>85,753</b>	<b>78,671</b>	<b>24,462</b>	<b>76,024</b>	<b>24,460</b>	<b>24,460</b>
<b>Contractual and Other:</b>							
818 Contractual Services	43,742	27,853	52,882	41,000	43,729	41,000	41,000
818.002 Cont.Serv-RR Flashers	5,880	4,147	0	5,000	5,000	5,000	5,000
920 Utilities	59,173	61,417	70,896	63,250	63,250	65,150	65,150
933 Equipment Maintenance	203	0	459	53,682	0	53,682	53,682
943 Equipment Rental - MP	43,791	38,614	35,067	47,108	52,548	54,126	54,126
960 Education & Training	0	542	0	0	0	0	0
962 Uncollectible Accounts	3,512	3,355	290	0	0	0	0
966 PW Overhead	224	23	315	0	0	0	0
967 ENG Overhead	109,101	102,255	97,523	106,133	104,738	119,241	119,241
	<b>265,626</b>	<b>238,206</b>	<b>257,432</b>	<b>316,173</b>	<b>269,265</b>	<b>338,199</b>	<b>338,199</b>
<b>Capital Outlay:</b>							
977 Equipment	0	0	7,501	0	0	0	0
	<b>0</b>	<b>0</b>	<b>7,501</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Traffic Services</b>	<b>519,212</b>	<b>518,086</b>	<b>543,355</b>	<b>557,022</b>	<b>556,680</b>	<b>607,841</b>	<b>607,841</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b><u>WORK PROJECT DETAIL</u></b>							
<b>Work Project Titles:</b>							
780 Traffic Eng. Office - 1/2 Major St.	67,978	71,836	74,935	70,000	70,000	72,600	72,600
781 Traffic Signals-City	146,777	167,924	199,113	210,771	210,000	219,241	219,241
781C Traffic Signals-Concord	917	2,146	672	2,000	800	1,500	1,500
781G Traffic Signals-Grass Lake	889	307	897	3,000	1,000	2,500	2,500
781J Traffic Signals-County	23,352	16,646	15,177	20,000	19,500	20,000	20,000
781P Partnership Park Lights	0	0	35,535	0	0	0	0
781S Traffic Signals-State (City Share)	47,754	59,270	52,500	50,000	50,000	50,000	50,000
781T Tree Trimming	0	0	0	0	6,000	6,000	6,000
782 Traffic Signs	125,585	129,624	115,022	129,251	118,510	144,000	144,000
782G School Crossing Signs	11,244	172	0	0	0	0	0
783 Pavement Marking	48,653	49,772	18,382	60,000	50,270	60,000	60,000
784 Railroad Signals	6,053	4,306	4,051	5,000	4,100	5,000	5,000
785 Emergency Equipment	2,366	0	0	0	0	0	0
786 Boardman/Wisner Signal	2,621	0	0	0	0	0	0
787 CBD Traffic Study	0	0	400	0	0	0	0
787A Traffic Signal Optimization	1,279	0	0	0	0	0	0
788 Traffic Records & Studies	283	1,972	26,671	7,000	26,500	27,000	27,000
788G Safety Grant	14,220	3,839	0	0	0	0	0
790R West/Ganson Storm Damage	0	10,272	0	0	0	0	0
790 Traffic Signals-Storm Damage	19,241	0	0	0	0	0	0
	<b>519,212</b>	<b>518,086</b>	<b>543,355</b>	<b>557,022</b>	<b>556,680</b>	<b>607,841</b>	<b>607,841</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	57,932	30,422	43,367	61,000	55,000	61,650	61,650
707 Wages-Temporary	10,235	108	465	3,000	3,000	3,000	3,000
709 Overtime	15,936	22,872	14,044	23,558	20,000	23,000	23,000
715 Employers FICA	6,413	4,048	4,380	6,698	5,967	6,705	6,705
719 Health Insurance	15,647	11,633	11,791	18,160	13,640	15,289	15,289
719.678 RX Drug Insurance	0	0	0	0	3,015	3,380	3,380
722 Pension-General	1,846	1,865	2,583	4,651	4,125	4,656	4,656
724 Unemployment Comp.	962	705	787	525	273	307	307
724.001 Workers Compensation	1,913	1,125	1,235	2,128	1,846	2,074	2,074
725 Other Fringe Benefits	1,380	929	460	1,363	1,099	1,231	1,231
	<b>112,264</b>	<b>73,707</b>	<b>79,112</b>	<b>121,083</b>	<b>107,965</b>	<b>121,292</b>	<b>121,292</b>
<b>Material and Supplies:</b>							
782 Materials	65,674	79,340	61,695	89,004	70,000	80,000	80,000
	<b>65,674</b>	<b>79,340</b>	<b>61,695</b>	<b>89,004</b>	<b>70,000</b>	<b>80,000</b>	<b>80,000</b>
<b>Contractual and Other:</b>							
818 Contractual Services	313	0	0	5,000	0	5,000	5,000
943 Equipment Rental - MP	84,992	82,889	69,104	98,070	70,000	77,253	77,253
960. Education	0	0	240	0	0	0	0
966 PW Overhead	64,148	37,205	37,203	76,948	68,250	77,032	77,032
	<b>149,453</b>	<b>120,094</b>	<b>106,547</b>	<b>180,018</b>	<b>138,250</b>	<b>159,285</b>	<b>159,285</b>
<b>Winter Maintenance</b>	<b>327,391</b>	<b>273,141</b>	<b>247,354</b>	<b>390,105</b>	<b>316,215</b>	<b>360,577</b>	<b>360,577</b>

**WORK PROJECT DETAIL**

<b>Work Project Titles:</b>							
790 Snowplowing	107,419	76,461	58,282	129,767	80,000	125,640	125,640
791 Hauling Snow	50,652	20,956	8,163	52,287	10,000	49,722	49,722
792 Salting	169,320	175,724	180,909	208,051	190,215	185,215	185,215
794 Ice Damage	0	0	0	0	36,000	0	0
	<b>327,391</b>	<b>273,141</b>	<b>247,354</b>	<b>390,105</b>	<b>316,215</b>	<b>360,577</b>	<b>360,577</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

***Fund 202 Major Street Fund***  
***Dept 484 Transfers To Other Funds***

Account Description	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b>Contractual and Other:</b>							
999.203 Cont.-Local Street Fund	100,000	150,000	155,000	390,375	390,375	145,000	145,000
999.320 Cont.-1998 MTF Bond D/S	123,505	123,841	123,950	128,718	128,718	128,144	128,144
999.322 Cont.- SIB Loan D/S	181,661	0	0	0	0	0	0
999.324 Cont.-2003 MTF Bond D/S	37,771	142,577	140,553	138,529	138,529	140,953	140,953
	<u>442,937</u>	<u>416,418</u>	<u>419,503</u>	<u>657,622</u>	<u>657,622</u>	<u>414,097</u>	<u>414,097</u>
<b>*Transfers To Other Funds</b>	<b>442,937</b>	<b>416,418</b>	<b>419,503</b>	<b>657,622</b>	<b>657,622</b>	<b>414,097</b>	<b>414,097</b>

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

Account Description	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	33,488	36,929	23,576	39,000	40,000	40,000	40,000
707 Wages-Temporary	4,770	1,692	425	0	1,000	1,000	1,000
709 Overtime	4,539	6,028	3,097	7,000	7,000	7,000	7,000
715 Employers FICA	1,945	2,731	1,157	3,519	3,672	3,672	3,672
719 Health Insurance	5,033	8,439	3,131	11,610	9,920	9,920	9,920
719.678 RX Drug Insurance	0	0	40	0	2,193	2,193	2,193
722 Pension-General	547	1,161	669	2,530	2,585	2,585	2,585
724 Unemployment Comp.	238	228	136	276	168	168	168
724.001 Workers Compensation	593	845	354	1,118	1,136	1,136	1,136
725 Other Fringe Benefits	384	597	178	870	700	797	797
	<u>51,537</u>	<u>58,650</u>	<u>32,763</u>	<u>65,923</u>	<u>68,374</u>	<u>68,471</u>	<u>68,471</u>
<b>Material and Supplies:</b>							
782 Materials	41,187	46,099	36,885	45,076	46,855	46,584	46,584
	<u>41,187</u>	<u>46,099</u>	<u>36,885</u>	<u>45,076</u>	<u>46,855</u>	<u>46,584</u>	<u>46,584</u>
<b>Contractual and Other:</b>							
818 Contractual Services	336	157	5,616	5,784	5,784	5,958	5,958
943 Equipment Rental	61,504	55,121	32,698	54,000	55,000	55,000	55,000
966 PW Overhead	18,153	23,034	9,185	41,860	42,770	42,770	42,770
967 ENG Overhead	440	419	499	0	0	0	0
	<u>80,433</u>	<u>78,731</u>	<u>47,998</u>	<u>101,644</u>	<u>103,554</u>	<u>103,728</u>	<u>103,728</u>
<b>Trunkline Maintenance</b>	<b>173,157</b>	<b>183,480</b>	<b>117,646</b>	<b>212,643</b>	<b>218,783</b>	<b>218,783</b>	<b>218,783</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Contractual and Other:</b>							
950 State Highway Const.-City	410,430	894,642	377,558	880,949	865,568	161,350	161,350
950.001 State Highway Const.-Fed/St.	322,097	2,624,702	1,387,997	2,359,151	2,885,476	2,318,650	2,318,650
	<u>732,527</u>	<u>3,519,344</u>	<u>1,765,555</u>	<u>3,240,100</u>	<u>3,751,044</u>	<u>2,480,000</u>	<u>2,480,000</u>
<b>State Highway Construction</b>	<b><u>732,527</u></b>	<b><u>3,519,344</u></b>	<b><u>1,765,555</u></b>	<b><u>3,240,100</u></b>	<b><u>3,751,044</u></b>	<b><u>2,480,000</u></b>	<b><u>2,480,000</u></b>

**WORK PROJECT DETAIL**

Work Project Titles:	Federal/ State	Special Assessment	Fund Balance	PIF	CDBG	Total
	Clinton: Lansing to Monroe (STP)	265,600	66,400	0	0	0
Denton Bridge (Local Bridge)	158,650	0	8,350	0	0	167,000
Mechanic Bridge (Local Bridge)	1,075,400	0	56,600	0	0	1,132,000
Morrell: Hupp to Elm (STP)	819,000	10,000	0	0	0	829,000
Past MDOT Projects - Not Audited	0	0	20,000	0	0	20,000
	<u>2,318,650</u>	<u>76,400</u>	<u>84,950</u>	<u>0</u>	<u>0</u>	<u>2,480,000</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:

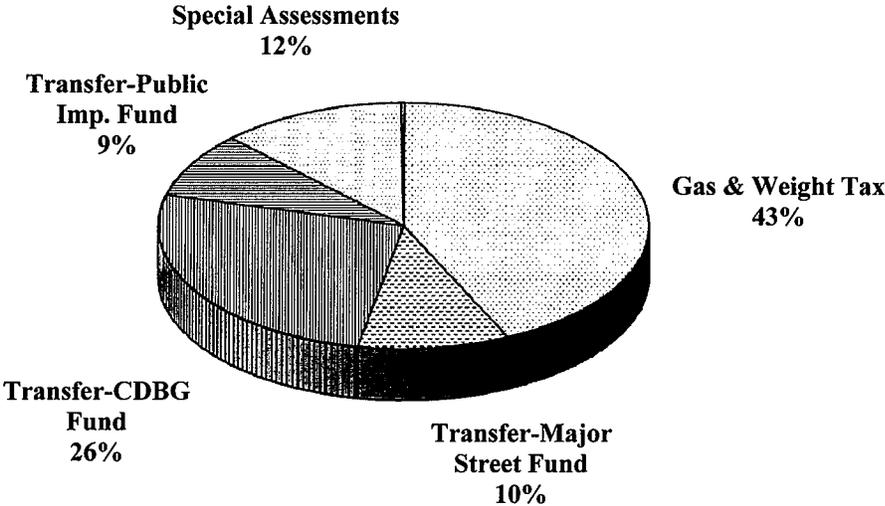
1. To receive all Local Street Funds paid to cities and villages by the state.
2. To account for construction, maintenance, traffic services, and snow and ice control on all streets classified as Local Streets within the local unit of government (this includes construction done from money raised by special 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.

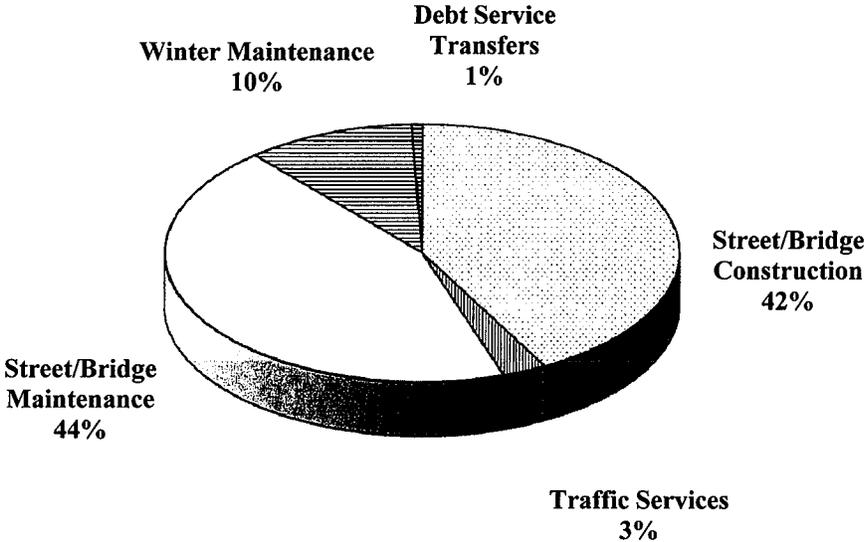
**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Local Street Fund**

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**Revenues**



**Expenses**



**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Local Street Fund**  
**Summary of Revenues, Expenditures and Changes in Fund Balances**

	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Revenues:</b>							
State Gas & Weight Tax	629,040	609,745	601,127	634,741	620,551	620,551	<b>620,551</b>
Interest	450	656	2,276	1,000	711	1,000	<b>1,000</b>
Miscellaneous	15,024	0	1,044	0	2,240	1,800	<b>1,800</b>
Contributions From Other Funds	291,425	200,811	475,001	1,657,466	1,222,065	820,960	<b>820,960</b>
	<u>935,939</u>	<u>811,212</u>	<u>1,079,448</u>	<u>2,293,207</u>	<u>1,845,567</u>	<u>1,444,311</u>	<u><b>1,444,311</b></u>
<b>Expenditures:</b>							
Street & Bridge Construction	157,013	75,634	181,867	1,351,091	930,376	731,160	<b>731,160</b>
Street & Bridge Maintenance	589,213	536,235	634,574	707,342	712,656	764,101	<b>764,101</b>
Bridge Construction	0	0	0	3,000	0	0	<b>0</b>
Bridge Maintenance	1,311	239	1,830	4,609	0	0	<b>0</b>
Traffic Services	28,702	36,641	58,220	60,000	46,969	48,572	<b>48,572</b>
Winter Maintenance	150,006	159,858	89,860	186,265	165,713	185,147	<b>185,147</b>
Transfers To Other Funds	5,120	12,398	12,222	12,046	12,046	12,257	<b>12,257</b>
	<u>931,365</u>	<u>821,005</u>	<u>978,573</u>	<u>2,324,353</u>	<u>1,867,760</u>	<u>1,741,237</u>	<u><b>1,741,237</b></u>
<b>Revenues Over (Under)</b>							
<b>Expenditures</b>	4,574	(9,793)	100,875	(31,146)	(22,193)	(296,926)	<b>(296,926)</b>
<b>Fund Balance - Beginning of Year</b>	<u>236,576</u>	<u>241,150</u>	<u>231,357</u>	<u>332,232</u>	<u>332,232</u>	<u>310,039</u>	<u><b>310,039</b></u>
<b>Fund Balance - End of Year</b>	<u><b>241,150</b></u>	<u><b>231,357</b></u>	<u><b>332,232</b></u>	<u><b>301,086</b></u>	<u><b>310,039</b></u>	<u><b>13,113</b></u>	<u><b>13,113</b></u>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

***Fund 203 Local Street Fund***

<b>Account Description</b>		<b>2003/04</b>	<b>2004/05</b>	<b>2005/06</b>	<b>2006/07</b>	<b>2006/07</b>	<b>2007/08</b>	<b>2007/08</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Manager Proposed</b>	<b>Council Adopted</b>
569	Act 51 Gas & Weight Tax	629,040	609,745	601,127	634,741	620,551	620,551	<b>620,551</b>
664	Interest	450	656	2,276	1,000	711	1,000	<b>1,000</b>
685.677	Insurance Refund-W/C	13,420	0	0	0	0	0	<b>0</b>
698.463	Miscellaneous	1,604	0	849	0	832	800	<b>800</b>
698.474	Miscellaneous	0	0	195	0	1,408	1,000	<b>1,000</b>
699.101	Cont.-General Fund	0	0	271,578	350,000	0	0	<b>0</b>
699.202	Cont.-Major Street Fund	100,000	150,000	155,000	390,375	390,375	145,000	<b>145,000</b>
699.211	Cont.-Housing Init. Fund	18,245	0	0	0	0	0	<b>0</b>
699.245	Cont.-Public Improvemt. Fd.	0	0	0	0	224,219	123,000	<b>123,000</b>
699.286	Cont.-CDBG Fund	12,466	0	25,565	739,091	455,254	375,851	<b>375,851</b>
699.424	Cont.-2003 MTF Bond Const.	77,881	34,977	0	0	0	0	<b>0</b>
699.895	Cont.-Special Assessmt. Fd.	82,833	15,834	22,858	178,000	152,217	177,109	<b>177,109</b>
<b>Total Revenues</b>		<b>935,939</b>	<b>811,212</b>	<b>1,079,448</b>	<b>2,293,207</b>	<b>1,845,567</b>	<b>1,444,311</b>	<b>1,444,311</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services :</b>							
706 Salaries and Wages	25,313	13,174	35,700	92,258	51,711	37,782	37,782
707 Wages-Temporary	1,301	304	2,165	0	1,902	0	0
709 Overtime	349	656	834	10,531	6,062	2,210	2,210
715 Employers FICA	2,260	1,051	2,838	7,863	4,565	3,059	3,059
719 Health Insurance	3,840	2,061	5,977	16,869	9,666	5,987	5,987
719.678 RX Drug Insurance	0	0	474	0	2,357	1,394	1,394
722 Pension-General	693	479	1,582	5,653	3,178	2,200	2,200
724 Unemployment Comp.	91	56	223	522	168	123	123
724.001 Workers Compensation	586	192	457	1,211	618	452	452
725 Other Fringe Benefits	658	448	333	1,785	817	597	597
	<b>35,091</b>	<b>18,421</b>	<b>50,583</b>	<b>136,692</b>	<b>81,044</b>	<b>53,804</b>	<b>53,804</b>
<b>Material and Supplies:</b>							
782 Materials	6,521	267	2,562	0	1,000	0	0
	<b>6,521</b>	<b>267</b>	<b>2,562</b>	<b>0</b>	<b>1,000</b>	<b>0</b>	<b>0</b>
<b>Contractual and Other:</b>							
818 Contractual Services	90,033	41,979	100,953	1,142,447	807,290	649,362	649,362
943 Equipment Rental - MP	3,781	5,395	4,840	0	300	0	0
966 PW Overhead	3,644	0	862	0	300	0	0
967 ENG Overhead	17,943	9,572	22,067	71,952	40,442	27,994	27,994
	<b>115,401</b>	<b>56,946</b>	<b>128,722</b>	<b>1,214,399</b>	<b>848,332</b>	<b>677,356</b>	<b>677,356</b>
<b>Street Construction</b>	<b>157,013</b>	<b>75,634</b>	<b>181,867</b>	<b>1,351,091</b>	<b>930,376</b>	<b>731,160</b>	<b>731,160</b>

Work Project Titles:	<b>WORK PROJECT DETAIL</b>				Total Cost
	Funding				
	PIF	Fund Bal.	CDBG	Assessment	
Backus: Hallett to North - CDGB	0	0	14,084	17,276	31,360
Douglas: First to Woodbridge	0	29,200	0	6,000	35,200
Hibbard: Ganson to North	123,000	0	0	27,000	150,000
Linwood: High to Rockwell - CDBG	0	0	17,411	23,629	41,040
Local Bridge Inspection & Eng	0	1,000	0	0	1,000
Local St. Const. - Misc.	0	5,000	0	0	5,000
Local St. Planning & Permits	0	20,000	0	0	20,000
Milwaukee: High to Morrell - CDBG	0	0	330,013	67,787	397,800
Plymouth: Pleasant to Gorham - CDBG	0	0	7,148	16,652	23,800
Whitney: Ganson to Leroy - CDBG	0	0	7,195	18,765	25,960
	<b>123,000</b>	<b>55,200</b>	<b>375,851</b>	<b>177,109</b>	<b>731,160</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	118,122	130,852	123,968	143,087	148,700	151,360	151,360
707 Wages-Temporary	22,564	7,852	17,451	12,964	14,150	6,155	6,155
709 Overtime	1,881	2,304	2,123	6,000	4,000	6,000	6,000
715 Employers FICA	11,201	10,715	10,060	12,397	12,764	12,509	12,509
719 Health Insurance	27,379	34,169	24,814	42,597	31,901	37,537	37,537
719.678 RX Drug Insurance	0	0	1,313	0	8,152	8,298	8,298
722 Pension-General	3,053	4,659	5,227	8,200	8,399	8,655	8,655
724 Unemployment Comp.	703	462	951	972	585	573	573
724.001 Workers Compensation	3,592	3,181	2,921	3,938	3,949	3,870	3,870
725 Other Fringe Benefits	2,783	2,865	1,289	3,191	2,963	3,016	3,016
	<u>191,278</u>	<u>197,059</u>	<u>190,117</u>	<u>233,346</u>	<u>235,563</u>	<u>237,973</u>	<u>237,973</u>
<b>Material and Supplies:</b>							
782 Materials	36,678	48,316	59,533	71,000	66,314	72,162	72,162
	<u>36,678</u>	<u>48,316</u>	<u>59,533</u>	<u>71,000</u>	<u>66,314</u>	<u>72,162</u>	<u>72,162</u>
<b>Contractual and Other:</b>							
818 Contractual Services	35,523	0	101,904	73,849	73,849	109,767	109,767
943 Equipment Rental - MP	223,924	197,207	207,602	193,478	197,973	201,001	201,001
966 PW Overhead	101,674	93,653	75,217	135,669	138,957	143,198	143,198
967 ENG Overhead	136	0	201	0	0	0	0
	<u>361,257</u>	<u>290,860</u>	<u>384,924</u>	<u>402,996</u>	<u>410,779</u>	<u>453,966</u>	<u>453,966</u>
<b>Street Maintenance</b>	<b>589,213</b>	<b>536,235</b>	<b>634,574</b>	<b>707,342</b>	<b>712,656</b>	<b>764,101</b>	<b>764,101</b>

**WORK PROJECT DETAIL**

(See Detail Next Page)

Work Project Titles:	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
Street Cleaning	221,391	216,168	212,795	224,230	225,426	233,502	233,502
Maintenance C&G Streets	205,810	221,251	310,886	319,737	333,251	363,353	363,353
Maintenance Catch Basins	60,287	48,171	69,319	84,070	80,760	86,000	86,000
Maint. No C&G Streets	101,725	50,645	41,574	79,305	73,219	81,246	81,246
	<u>589,213</u>	<u>536,235</u>	<u>634,574</u>	<u>707,342</u>	<u>712,656</u>	<u>764,101</u>	<u>764,101</u>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

**WORK PROJECT DETAIL**

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

Dept.	Account Description	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b><u>Street Cleaning:</u></b>								
900	Machine Sweeping	96,097	106,161	95,307	101,200	100,000	104,000	<b>104,000</b>
901	Haul Sweepings	35,498	38,704	47,785	46,350	47,893	50,000	<b>50,000</b>
902	Hand Cleaning	63,534	56,934	60,691	66,200	66,200	67,000	<b>67,000</b>
904	Clean Alleys	26,262	14,369	9,012	10,480	11,333	12,502	<b>12,502</b>
		<b>221,391</b>	<b>216,168</b>	<b>212,795</b>	<b>224,230</b>	<b>225,426</b>	<b>233,502</b>	<b>233,502</b>
<b><u>Maintenance C&amp;G Streets:</u></b>								
905	Asphalt Patching	104,098	153,505	136,823	155,642	155,642	157,586	<b>157,586</b>
906	Concrete Patching	1,732	2,037	0	5,033	5,033	6,000	<b>6,000</b>
907	Curb & Gutter Repair	35,617	36,026	39,457	48,537	48,537	49,000	<b>49,000</b>
908	Crackfill	29,868	20,749	17,388	25,564	25,564	81,733	<b>81,733</b>
909	Parkway Maintenance	34,495	8,011	24,498	24,090	24,090	26,000	<b>26,000</b>
911	Chipseal	0	923	92,720	60,871	74,385	43,034	<b>43,034</b>
		<b>205,810</b>	<b>221,251</b>	<b>310,886</b>	<b>319,737</b>	<b>333,251</b>	<b>363,353</b>	<b>363,353</b>
<b><u>Maintenance Catch Basins:</u></b>								
912	Catch Basin Work	17,841	21,327	17,724	23,760	23,760	25,000	<b>25,000</b>
913	Clean Catch Basins	42,446	26,844	51,595	60,310	57,000	61,000	<b>61,000</b>
		<b>60,287</b>	<b>48,171</b>	<b>69,319</b>	<b>84,070</b>	<b>80,760</b>	<b>86,000</b>	<b>86,000</b>
<b><u>Maintenance No C&amp;G Streets:</u></b>								
914	Grade & Gravel	64,525	41,418	23,665	48,600	44,000	47,000	<b>47,000</b>
915	Asphalt Patching	879	0	1,243	4,909	4,412	5,000	<b>5,000</b>
916	Crackfill	0	0	892	0	0	0	<b>0</b>
917	Dust Prevention	4,755	3,298	2,850	12,253	10,200	12,000	<b>12,000</b>
918	Shoulder & Gutter Repair	9,313	2,172	411	13,543	10,000	12,500	<b>12,500</b>
920	Railroad ROW Maintenance	3,898	208	0	0	0	0	<b>0</b>
921	Wesley St. Alley	0	0	12,513	0	0	0	<b>0</b>
927	Stanley/Milwaukee Alley	18,355	42	0	0	0	0	<b>0</b>
928	Eggleston Street Re-Opening	0	3,507	0	0	0	0	<b>0</b>
	Bridge Maintenance	0	0	0	0	4,607	4,746	<b>4,746</b>
		<b>101,725</b>	<b>50,645</b>	<b>41,574</b>	<b>79,305</b>	<b>73,219</b>	<b>81,246</b>	<b>81,246</b>
		<b>589,213</b>	<b>536,235</b>	<b>634,574</b>	<b>707,342</b>	<b>712,656</b>	<b>764,101</b>	<b>764,101</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

***Fund 203 Local Street Fund***  
***Dept 472 Bridge Construction***

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
<b>Personal Services:</b>							
706 Salaries and Wages	0	0	0	534	0	0	0
715 Employers FICA	0	0	0	41	0	0	0
719 Health Insurance	0	0	0	98	0	0	0
722 Pension-General	0	0	0	29	0	0	0
724 Unemployment Comp.	0	0	0	3	0	0	0
724.001 Workers Compensation	0	0	0	7	0	0	0
725 Other Fringe Benefits	0	0	0	9	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>721</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Material and Supplies:</b>							
782 Materials	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>
<b>Contractual and Other:</b>							
818 Contractual Services	0	0	0	1,905	0	0	0
943 Equipment Rental - MP	0	0	0	0	0	0	0
966 PW Overhead	0	0	0	0	0	0	0
967 ENG Overhead	0	0	0	374	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,279</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Bridge Construction</b>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>3,000</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

<b><u>WORK PROJECT DETAIL</u></b>							
<b>Work Project Titles:</b>							
<b>Bridge Inspections</b>	0	0	0	2,000	0	0	0
<b>Miscellaneous Engineering</b>	0	0	0	1,000	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,000</u>	<u>0</u>	<u>0</u>	<u>0</u>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

***Fund 203 Local Street Fund***  
***Dept 473 Bridge Maintenance***

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
<b>Personal Services:</b>							
706 Salaries and Wages	244	79	542	1,320	0	0	0
707 Wages-Temporary	168	0	11	150	0	0	0
709 Overtime	0	0	0	0	0	0	0
715 Employers FICA	31	6	42	112	0	0	0
719 Health Insurance	63	19	87	393	0	0	0
719.678 RX Drug Insurance	0	0	1	0	0	0	0
722 Pension-General	6	3	24	73	0	0	0
724 Unemployment Comp.	7	1	8	9	0	0	0
724.001 Workers Compensation	9	2	10	37	0	0	0
725 Other Fringe Benefits	2	1	6	27	0	0	0
	<b>530</b>	<b>111</b>	<b>731</b>	<b>2,121</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Material and Supplies:</b>							
782 Materials	58	28	25	314	0	0	0
	<b>58</b>	<b>28</b>	<b>25</b>	<b>314</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Contractual and Other:</b>							
943 Equipment Rental - MP	505	44	722	973	0	0	0
966 PW Overhead	218	56	352	1,201	0	0	0
	<b>723</b>	<b>100</b>	<b>1,074</b>	<b>2,174</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Bridge Maintenance</b>	<b>1,311</b>	<b>239</b>	<b>1,830</b>	<b>4,609</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b><u>WORK PROJECT DETAIL</u></b>							
<b>Work Project Titles:</b>							
<b><u>Public Works:</u></b>							
950 DPW Snow & Ice Control	1,262	239	530	1,654	0	0	0
952 Columbus Street	0	0	0	0	0	0	0
953 Lewis St. Bridge Maintenance	49	0	1,300	1,470	0	0	0
Trail St. Bridge Maintenance	0	0	0	1,485	0	0	0
	<b>1,311</b>	<b>239</b>	<b>1,830</b>	<b>4,609</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
<b>Personal Services:</b>							
706 Salaries and Wages	11,733	15,460	22,062	26,389	18,000	20,468	<b>20,468</b>
707 Wages-Temporary	0	0	0	0	0	0	<b>0</b>
709 Overtime	0	0	164	0	1,000	0	<b>0</b>
715 Employers FICA	908	1,139	1,632	2,019	1,454	1,566	<b>1,566</b>
719 Health Insurance	2,086	2,808	5,521	4,825	4,082	3,244	<b>3,244</b>
719.678 RX Drug Insurance			106		913	755	<b>755</b>
722 Pension-General	297	533	998	1,451	1,045	1,126	<b>1,126</b>
724 Unemployment Comp.	43	63	245	134	59	67	<b>67</b>
724.001 Workers Compensation	246	309	515	346	215	245	<b>245</b>
725 Other Fringe Benefits	304	677	550	511	284	323	<b>323</b>
	<b>15,617</b>	<b>20,989</b>	<b>31,793</b>	<b>35,675</b>	<b>27,052</b>	<b>27,794</b>	<b>27,794</b>
<b>Material and Supplies:</b>							
782 Materials	-29	37	2,120	1,852	1,768	1,850	<b>1,850</b>
	<b>-29</b>	<b>37</b>	<b>2,120</b>	<b>1,852</b>	<b>1,768</b>	<b>1,850</b>	<b>1,850</b>
<b>Contractual and Other:</b>							
943 Equipment Rental - MP	4,035	4,953	9,830	4,000	4,600	4,600	<b>4,600</b>
962 Uncollectible Accounts	0	0	0	0	250	0	<b>0</b>
967 ENG Overhead	9,079	10,662	14,477	18,473	13,299	14,328	<b>14,328</b>
	<b>13,114</b>	<b>15,615</b>	<b>24,307</b>	<b>22,473</b>	<b>18,149</b>	<b>18,928</b>	<b>18,928</b>
<b>Capital Outlay:</b>							
<b>Traffic Services</b>	<b>28,702</b>	<b>36,641</b>	<b>58,220</b>	<b>60,000</b>	<b>46,969</b>	<b>48,572</b>	<b>48,572</b>

**WORK PROJECT DETAIL**

<b>Work Project Titles:</b>							
980 Traffic Office -1/2 Local St.	5,103	6,432	833	5,500	3,000	5,500	<b>5,500</b>
981 Traffic Signs	23,235	30,171	57,206	53,500	43,469	42,072	<b>42,072</b>
982 Pavement Marking	353	38	181	1,000	500	1,000	<b>1,000</b>
983 Street Name Signs	11	0	0	0	0	0	<b>0</b>
	<b>28,702</b>	<b>36,641</b>	<b>58,220</b>	<b>60,000</b>	<b>46,969</b>	<b>48,572</b>	<b>48,572</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
<b>Personal Services</b>							
706 Salaries and Wages	27,161	25,009	13,656	30,900	26,000	32,000	32,000
707 Wages-Temporary	3,582	125	135	3,516	2,000	2,000	2,000
709 Overtime	2,990	7,874	2,933	5,150	6,000	6,000	6,000
715 Employers FICA	2,570	2,507	1,270	3,027	2,601	3,060	3,060
719 Health Insurance	6,212	7,292	4,005	9,199	5,000	7,936	7,936
719.678 RX Drug Insurance	0	0	0	0	1,425	1,754	1,754
722 Pension-General	754	1,151	746	1,983	1,760	2,090	2,090
724 Unemployment Comp.	451	501	220	237	119	140	140
724.001 Workers Compensation	740	697	367	962	806	948	948
725 Other Fringe Benefits	519	477	113	689	518	638	638
	<b>44,979</b>	<b>45,633</b>	<b>23,445</b>	<b>55,663</b>	<b>46,229</b>	<b>56,566</b>	<b>56,566</b>
<b>Material and Supplies:</b>							
782 Materials	27,602	35,479	25,433	41,784	39,000	39,000	39,000
	<b>27,602</b>	<b>35,479</b>	<b>25,433</b>	<b>41,784</b>	<b>39,000</b>	<b>39,000</b>	<b>39,000</b>
<b>Contractual and Other:</b>							
943 Equipment Rental - MP	51,509	55,823	30,227	56,012	51,364	55,001	55,001
966 PW Overhead	25,916	22,923	10,755	32,806	29,120	34,580	34,580
	<b>77,425</b>	<b>78,746</b>	<b>40,982</b>	<b>88,818</b>	<b>80,484</b>	<b>89,581</b>	<b>89,581</b>
<b>Winter Maintenance</b>	<b>150,006</b>	<b>159,858</b>	<b>89,860</b>	<b>186,265</b>	<b>165,713</b>	<b>185,147</b>	<b>185,147</b>

<b><u>WORK PROJECT DETAIL</u></b>							
<b>Work Project Titles:</b>							
990 Snowplowing	53,389	56,055	20,986	66,226	45,713	69,147	69,147
991 Hauling Snow	12,990	9,614	1,193	15,336	4,000	10,000	10,000
992 Salting	83,627	94,189	67,681	104,703	100,000	106,000	106,000
994 Ice Damage	0	0	0	0	16,000	0	0
	<b>150,006</b>	<b>159,858</b>	<b>89,860</b>	<b>186,265</b>	<b>165,713</b>	<b>185,147</b>	<b>185,147</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

***Fund 203 Major Street Fund***  
***Dept 484 Transfers To Other Funds***

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
<b>Contractual and Other:</b>							
999.324 Cont.-2003 MTF Bond D/S	5,120	12,398	12,222	12,046	12,046	12,257	12,257
	<u>5,120</u>	<u>12,398</u>	<u>12,222</u>	<u>12,046</u>	<u>12,046</u>	<u>12,257</u>	<u>12,257</u>
<b>*Transfers To Other Funds</b>	<u><u>5,120</u></u>	<u><u>12,398</u></u>	<u><u>12,222</u></u>	<u><u>12,046</u></u>	<u><u>12,046</u></u>	<u><u>12,257</u></u>	<u><u>12,257</u></u>

## (208) Ella Sharp Park Operating Fund

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

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

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



### City of Jackson Fiscal Year 2007/08 Adopted Budget Analysis of Changes in Fund Balance

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

	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b>Revenues:</b>							
General	445,050	471,752	498,258	533,500	520,200	536,500	536,500
Mini-Golf Course	127,478	128,183	125,886	147,500	135,000	152,000	152,000
Sharp Park Endowment	41,919	36,508	34,906	48,000	52,270	53,720	53,720
	<u>614,447</u>	<u>636,443</u>	<u>659,050</u>	<u>729,000</u>	<u>707,470</u>	<u>742,220</u>	<u>742,220</u>
<b>Expenditures:</b>							
Mini-Golf Course	47,532	42,172	50,601	83,885	48,925	72,771	72,771
Parks & Recreation	566,644	592,781	607,843	645,104	647,600	661,035	661,035
	<u>614,176</u>	<u>634,953</u>	<u>658,444</u>	<u>728,989</u>	<u>696,525</u>	<u>733,806</u>	<u>733,806</u>
<b>Excess of Revenues Over (Under)</b>							
<b>Expenditures</b>	271	1,490	606	11	10,945	8,414	8,414
<b>Fund Balance - Beginning of Year</b>	<u>93</u>	<u>364</u>	<u>1,854</u>	<u>2,460</u>	<u>2,460</u>	<u>13,405</u>	<u>13,405</u>
<b>Fund Balance - End of Year</b>	<u><u>364</u></u>	<u><u>1,854</u></u>	<u><u>2,460</u></u>	<u><u>2,471</u></u>	<u><u>13,405</u></u>	<u><u>21,819</u></u>	<u><u>21,819</u></u>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
<b><i>Dept 000 General (Incl. Golf Course):</i></b>							
643 Golf Balls-Tees-Pullcarts	6,365	5,814	6,514	10,000	6,700	10,000	<b>10,000</b>
644 Merchandise	39,386	37,055	37,887	50,000	42,000	50,000	<b>50,000</b>
646 Golf Cart Rental	93,746	95,647	101,664	115,000	114,000	120,000	<b>120,000</b>
651.001 Golf Fees	276,526	253,972	279,104	312,500	297,000	308,000	<b>308,000</b>
664 Interest	59	1,904	403	1,000	500	1,000	<b>1,000</b>
685.677 Insurance Refund-W/C	10,055	0	0	0	0	0	<b>0</b>
698 Miscellaneous	413	17,360	5,686	5,000	5,000	7,500	<b>7,500</b>
699.101 Contribution - General Fund	18,500	60,000	67,000	40,000	55,000	40,000	<b>40,000</b>
	<b>445,050</b>	<b>471,752</b>	<b>498,258</b>	<b>533,500</b>	<b>520,200</b>	<b>536,500</b>	<b>536,500</b>
<b><i>Dept 584 Sharp Park Mini-Golf Course:</i></b>							
644 Merchandise	14,395	16,082	14,518	22,500	17,000	22,500	<b>22,500</b>
651.001 Golf Fees	113,083	112,101	111,368	125,000	118,000	129,500	<b>129,500</b>
	<b>127,478</b>	<b>128,183</b>	<b>125,886</b>	<b>147,500</b>	<b>135,000</b>	<b>152,000</b>	<b>152,000</b>
<b><i>Dept 718 Ella W. Sharp Endowment:</i></b>							
699.718 Cont.-Sharp Pk. Endow. Fd.	41,919	36,508	34,906	48,000	52,270	53,720	<b>53,720</b>
<b>Total Revenues</b>	<b>614,447</b>	<b>636,443</b>	<b>659,050</b>	<b>729,000</b>	<b>707,470</b>	<b>742,220</b>	<b>742,220</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
707 Wages-Temporary	28,052	26,213	27,294	41,755	29,000	41,755	41,755
715 Employers FICA	2,124	2,019	2,062	3,195	2,200	3,195	3,195
724 Unemployment Comp.	453	478	598	1,107	800	1,460	1,460
724.001 Workers Compensation	714	607	620	961	750	961	961
	<u>31,343</u>	<u>29,317</u>	<u>30,574</u>	<u>47,018</u>	<u>32,750</u>	<u>47,371</u>	<u>47,371</u>
<b>Material And Supplies:</b>							
745 Program Supplies	9,880	6,465	7,919	10,000	7,500	10,000	10,000
776 Custodial Supplies	0	0	196	250	0	250	250
778 Equipment Maint Supplies	513	168	1,543	2,000	750	2,000	2,000
	<u>10,393</u>	<u>6,633</u>	<u>9,658</u>	<u>12,250</u>	<u>8,250</u>	<u>12,250</u>	<u>12,250</u>
<b>Contractual And Other:</b>							
818.584 Cont. Serv. - Mini-Golf Imp.	0	0	3,500	10,000	0	2,500	2,500
853 Telephone	815	477	390	1,000	500	1,000	1,000
914 Insurance	561	572	605	617	625	650	650
920 Utilities	4,420	4,353	4,233	6,500	5,000	6,500	6,500
933 Equipment Maintenance	0	820	1,641	6,500	1,800	2,500	2,500
	<u>5,796</u>	<u>6,222</u>	<u>10,369</u>	<u>24,617</u>	<u>7,925</u>	<u>13,150</u>	<u>13,150</u>
<b>Mini-Golf Course</b>	<b>47,532</b>	<b>42,172</b>	<b>50,601</b>	<b>83,885</b>	<b>48,925</b>	<b>72,771</b>	<b>72,771</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Personnel Schedule**

Class Grade Position	# Positions		Budgeted Salaries & Wages
	Permanent	Temporary	
<i>Department: Mini-Golf Course</i>			
<i>Fund-Activity: 208-584</i>			
PT Part Time - Recreation		10	41,755

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Parks &amp; Recreation</i>				
<i>Fund-Activity: 208-691</i>				
010	Sharp Park Maintenance Supervisor	1		49,876
012	Superintendent of Ella Sharp Park	1		64,744
305	Maintenance Worker II	1		39,211
306	Greenskeeper	1		42,876
PT	Part Time - Recreation		28	163,000
		<b>4</b>	<b>28</b>	<b>359,707</b>
Less: Allocations to 101-697:				
	Superintendent of Ella Sharp Park (1/3)			-21,582
	Maintenance Worker II (1/3)			-13,071
	Sharp Park Maintenance Supervisor (28%)			-13,966
<b>Activity Total</b>				<b>311,088</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
702 Termination Pay	14,875	0	0	0	0	0	0
706 Salaries and Wages	119,918	133,004	140,055	144,000	144,000	148,088	148,088
707 Wages-Temporary	120,797	137,885	165,135	151,500	162,000	163,000	163,000
709 Overtime	10,761	12,611	13,709	19,000	14,000	14,000	14,000
715 Employers FICA	22,583	21,392	24,383	26,000	26,000	23,600	23,600
719 Health Insurance	17,338	15,509	17,157	20,000	20,000	17,139	17,139
719.678 RX Drug Insurance	0	0	468	0	0	3,608	3,608
722 Pension-General	3,679	5,107	6,899	8,000	8,000	8,000	8,000
724 Unemployment Comp.	2,389	2,723	3,943	5,000	5,000	4,530	4,530
724.001 Workers Compensation	6,954	6,249	7,210	7,000	7,300	7,100	7,100
725 Other Fringe Benefits	1,946	1,305	1,288	3,000	3,000	2,570	2,570
	<b>321,240</b>	<b>335,785</b>	<b>380,247</b>	<b>383,500</b>	<b>389,300</b>	<b>391,635</b>	<b>391,635</b>
<b>Material and Supplies:</b>							
745 Program Supplies	9,353	9,374	15,740	15,000	18,000	12,500	12,500
745.002 Program Supplies for Resale	74,305	82,887	79,463	80,000	80,000	80,000	80,000
751 Gasoline	11,958	16,418	21,253	20,000	22,000	21,000	21,000
758 Laundry	749	1,435	1,568	2,100	2,100	2,100	2,100
776 Custodial Supplies	3,090	2,477	2,232	2,800	2,800	2,800	2,800
778 Equipment Maint Supplies	21,646	17,271	16,124	23,000	17,000	23,000	23,000
783 Seed and Sod	21,963	31,746	33,147	32,500	34,000	35,000	35,000
	<b>143,064</b>	<b>161,608</b>	<b>169,527</b>	<b>175,400</b>	<b>175,900</b>	<b>176,400</b>	<b>176,400</b>
<b>Contractual and Other:</b>							
810 EPAY Costs	0	1,224	2,802	3,000	3,000	3,000	3,000
853 Telephone	5,814	5,192	4,286	6,500	4,500	6,500	6,500
914 Insurance	3,725	5,922	5,592	5,704	6,800	7,000	7,000
920 Utilities	15,800	12,051	15,506	17,500	18,000	18,000	18,000
931 Building Maintenance	5,532	16,111	6,305	7,500	11,000	14,000	14,000
933 Equipment Maintenance	8,693	3,804	6,908	12,000	8,000	10,000	10,000
939 Vehicle Maintenance	4,474	2,531	2,496	5,000	5,000	5,000	5,000
941 Rentals	364	848	1,197	2,500	1,000	1,500	1,500
999.368 Contrib.- Building. Auth. D/S	48,388	0	0	0	0	0	0
	<b>92,790</b>	<b>47,683</b>	<b>45,092</b>	<b>59,704</b>	<b>57,300</b>	<b>65,000</b>	<b>65,000</b>
<b>Capital Outlay:</b>							
974.690 Land Imp.-Tree Removal/Plantin	0	0	1,660	2,500	3,000	3,000	3,000
982 Machinery & Equipment	6,663	45,617	8,185	19,000	17,000	18,500	18,500
985 Vehicles	2,887	2,088	3,132	5,000	5,100	6,500	6,500
	<b>9,550</b>	<b>47,705</b>	<b>12,977</b>	<b>26,500</b>	<b>25,100</b>	<b>28,000</b>	<b>28,000</b>
<b>Parks And Recreation</b>	<b>566,644</b>	<b>592,781</b>	<b>607,843</b>	<b>645,104</b>	<b>647,600</b>	<b>661,035</b>	<b>661,035</b>

## (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 2007/08 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 210 Land Acquisition Fund***

	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
Revenues	520,035	290	171,165	0	16,600	45,000	45,000
Expenditures	516,079	8,752	148,887	5,000	45,000	45,000	45,000
Excess of Revenues Over (Under) Expenditures	3,956	(8,462)	22,278	(5,000)	(28,400)	0	0
Fund Balance - Beginning of Year	11,346	15,302	6,840	29,118	29,118	718	718
<b>Fund Balance - End of Year</b>	<b>15,302</b>	<b>6,840</b>	<b>29,118</b>	<b>24,118</b>	<b>718</b>	<b>718</b>	<b>718</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

***Fund 210 Land Acquisition Fund***

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
664 Interest	35	190	165	0	600	0	0
673.001 Sale Of Fixed Assets-Land	0	100	11,000	0	10,000	10,000	10,000
696.000 Loan Proceeds	370,000	0	0	0	0	0	0
699.101 Contrib. - General Fund	150,000	0	160,000	0	0	0	0
699.245 Contrib. - PIF Fund	0	0	0	0	6,000	35,000	35,000
<b>Total Revenues</b>	<b>520,035</b>	<b>290</b>	<b>171,165</b>	<b>0</b>	<b>16,600</b>	<b>45,000</b>	<b>45,000</b>

**Expenditure Detail**

***Fund 210 Land Acquisition Fund***  
***Dept 736 Acquisition***

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
<b>Contractual And Other:</b>							
818 Contractual Service	4,649	0	0	0	0	0	0
956.001 Contingency	0	0	0	0	0	0	0
	4,649	0	0	0	0	0	0
<b>Capital Outlay:</b>							
973 Land Acquisition	13,252	5,940	0	0			
976.212 Buildings-Consumers Energy	498,178	2,812	148,887	5,000	45,000	45,000	45,000
	511,430	8,752	148,887	5,000	45,000	45,000	45,000
<b>Total Expenditures</b>	<b>516,079</b>	<b>8,752</b>	<b>148,887</b>	<b>5,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>

## (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 2007/08 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 211 Housing Initiative Fund***

	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
Revenues	274,913	127,640	15,949	130,500	650	100,500	100,500
Expenditures	253,066	73,801	182,337	37,785	31,675	35,020	35,020
Excess of Revenues Over (Under) Expenditures	21,847	53,839	(166,388)	92,715	(31,025)	65,480	65,480
Fund Balance - Beginning of Year	123,702	145,549	199,388	33,000	33,000	1,975	1,975
<b>Fund Balance - End of Year</b>	<b>145,549</b>	<b>199,388</b>	<b>33,000</b>	<b>125,715</b>	<b>1,975</b>	<b>67,455</b>	<b>67,455</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

***Fund 211 Housing Initiative Fund***

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
664 Interest	1,432	2,370	2,533	0	650	500	500
673.001 Sale Of Fixed Assets-Land	73,481	54,270	13,416	130,500	0	100,000	100,000
675.006 Donations-Weatherwax Found.	150,000	0	0	0	0	0	0
675.041 Donations-Fifth Third Bank	0	0	0	0	0	0	0
675.043 Donations-Flagstar Bank	0	1,000	0	0	0	0	0
699.101 Contrib. - General Fund	50,000	70,000	0	0	0	0	0
<b>Total Revenues</b>	<b>274,913</b>	<b>127,640</b>	<b>15,949</b>	<b>130,500</b>	<b>650</b>	<b>100,500</b>	<b>100,500</b>

**Expenditure Detail**

***Fund 211 Housing Initiative Fund***  
***Dept 736 Acquisition***

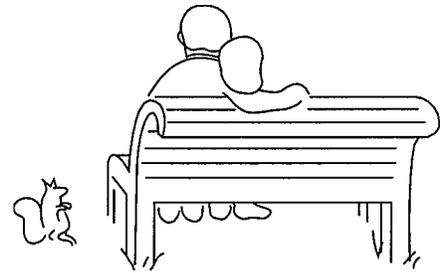
<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
<b>Contractual And Other:</b>							
818 Contractual Service	7,792	3,024	1,517	1,325	500	1,325	1,325
914 Insurance	0	766	785	1,000	800	850	850
920 Utilities	3,051	2,806	3,111	5,000	2,500	3,000	3,000
930 Repairs and Maintenance	6,139	13,454	9,601	13,460	7,000	13,845	13,845
959 Property Taxes	6,991	11,492	16,514	17,000	15,450	16,000	16,000
963 Miscellaneous	0	0	140,670	0	25	0	0
	23,973	31,542	172,198	37,785	26,275	35,020	35,020
<b>Capital Outlay:</b>							
973 Land Acquisition	71,984	858	0	0	0	0	0
974 Land Improvements	157,109	41,401	10,139	0	5,400	0	0
	229,093	42,259	10,139	0	5,400	0	0
<b>Total Expenditures</b>	<b>253,066</b>	<b>73,801</b>	<b>182,337</b>	<b>37,785</b>	<b>31,675</b>	<b>35,020</b>	<b>35,020</b>

## (245) Public Improvement Fund

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

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

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



### City of Jackson Fiscal Year 2007/08 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 245 Public Improvement Fund***

	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
Revenues	1,034,732	1,095,936	1,143,595	1,168,000	1,218,700	1,224,000	1,224,000
Expenditures	616,902	1,319,066	578,017	1,498,966	1,854,282	1,403,515	1,403,515
Excess of Revenues Over (Under) Expenditures	417,830	(223,130)	565,578	(330,966)	(635,582)	(179,515)	(179,515)
Fund Balance - Beginning of Year	188,825	606,655	383,525	949,103	949,103	313,521	313,521
<b>Fund Balance - End of Year</b>	<b>606,655</b>	<b>383,525</b>	<b>949,103</b>	<b>618,137</b>	<b>313,521</b>	<b>134,006</b>	<b>134,006</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

***Fund 245 Public Improvement Fund***

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
403 Current Property Taxes	1,017,951	1,064,932	1,097,591	1,136,000	1,148,000	1,193,300	1,193,300
424 Payments In Lieu Of Taxes	6,958	6,906	6,853	7,000	5,700	5,700	5,700
664 Interest	9,813	24,098	39,151	25,000	65,000	25,000	25,000
698 Miscellaneous (Kuhl's)	10	0	0	0	0	0	0
<b>Total Revenues</b>	<b>1,034,732</b>	<b>1,095,936</b>	<b>1,143,595</b>	<b>1,168,000</b>	<b>1,218,700</b>	<b>1,224,000</b>	<b>1,224,000</b>

**Expenditure Detail**

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

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Contractual and Other:</b>							
956.001 Contingency	0	0	0	0	0	0	0
962 Uncollectible Accounts	0	4,507	0	3,000	3,000	3,000	3,000
999.202 Cont.-Major St. Fund	182,008	717,992	101,016	780,724	769,919	331,846	331,846
999.203 Cont.-Local St. Fund	0	0	0	0	224,219	123,000	123,000
999.210 Cont.-Land Acq. Fund	0	0	0	0	6,000	35,000	35,000
999.368 Rental - Building Auth. D/S	169,190	219,584	125,964	127,654	127,104	127,944	127,944
999.401 Contrib.- Capital Projects Fd.	168,189	188,689	99,126	290,000	365,000	485,000	485,000
999.583 Contrib.- SP Golf Prac.Ctr. Fd.	0	0	0	0	10,000	0	0
	519,387	1,130,772	326,106	1,201,378	1,505,242	1,105,790	1,105,790
<b>Capital Outlay:</b>							
974.446 Storm Drain Construction	46,323	7,857	53,855	98,000	89,452	97,000	97,000
974.448 Sidewalk Program-Local	22,267	74,805	89,793	90,000	90,000	90,000	90,000
976.011 City Hall Construction	0	0	0	0	60,000	0	0
991.265 City Hall Inst. Cont - Principal	0	65,000	70,000	75,000	75,000	80,000	80,000
991.698 Nixon Inst. Cont - Principal	20,000	20,000	20,000	20,000	20,000	20,000	20,000
995.265 City Hall Inst. Cont - Interest	0	12,757	11,438	8,813	8,813	6,000	6,000
995.698 Nixon Inst. Cont - Interest	8,925	7,875	6,825	5,775	5,775	4,725	4,725
	97,515	188,294	251,911	297,588	349,040	297,725	297,725
<b>Public Improvements-General</b>	<b>616,902</b>	<b>1,319,066</b>	<b>578,017</b>	<b>1,498,966</b>	<b>1,854,282</b>	<b>1,403,515</b>	<b>1,403,515</b>
<b>Total Expenditures</b>	<b>616,902</b>	<b>1,319,066</b>	<b>578,017</b>	<b>1,498,966</b>	<b>1,854,282</b>	<b>1,403,515</b>	<b>1,403,515</b>

## (249) Building Department Fund

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

**CHARACTER** - This Fund is used to account for the receipts and expenditures related to the cost of operating the Building Inspection Department under the 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 2007/08 Adopted Budget Analysis of Changes in Fund Balance

#### *Fund 249 Building Department Fund*

	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
Revenues	404,707	578,011	583,697	643,500	613,700	531,428	531,428
Expenditures	392,746	606,115	584,468	643,696	613,700	531,426	531,426
Excess of Revenues Over (Under) Expenditures	11,961	(28,104)	(771)	(196)	0	2	2
Fund Balance - Beginning of Year	16,915	28,876	772	1	1	1	1
<b>Fund Balance - End of Year</b>	<b>28,876</b>	<b>772</b>	<b>1</b>	<b>(195)</b>	<b>1</b>	<b>3</b>	<b>3</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

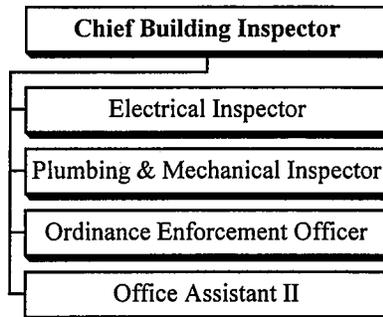
***Fund 249 Building Department Fund***

<b>Account Description</b>		<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
477	Building	138,287	159,431	182,071	150,000	128,000	125,000	<b>125,000</b>
478	Electrical	63,325	68,643	52,743	55,000	46,500	45,000	<b>45,000</b>
479	Heating	37,685	44,969	41,421	45,000	35,500	35,000	<b>35,000</b>
480	Plumbing	22,182	20,902	26,778	24,000	19,500	20,000	<b>20,000</b>
482	Plan Reviews	16,571	17,255	2,262	0	0	0	<b>0</b>
608	Code Enforcement-Housing	14,218	17,995	10,034	10,000	14,000	12,000	<b>12,000</b>
608.001	Code Enforcement-Other	0	0	168	0	0	0	<b>0</b>
608.002	Dangerous Building Fees	9,683	8,325	8,364	7,000	14,000	10,000	<b>10,000</b>
647	Printed Material	1,523	1,894	80	0	200	0	<b>0</b>
664	Interest	2,631	2,797	7,621	2,000	12,000	10,000	<b>10,000</b>
683	Building Demolitions	16,975	45,250	51,888	78,000	78,000	55,000	<b>55,000</b>
698	Miscellaneous	7,902	11,300	13,317	10,000	12,000	10,000	<b>10,000</b>
698.002	Building Board Appeal Fees	3,725	4,250	1,950	2,500	1,800	2,000	<b>2,000</b>
699.101	Contribution - General Fund	70,000	175,000	185,000	260,000	252,200	207,428	<b>207,428</b>
<b>Total Revenues</b>		<b>404,707</b>	<b>578,011</b>	<b>583,697</b>	<b>643,500</b>	<b>613,700</b>	<b>531,428</b>	<b>531,428</b>

**City of Jackson**  
**Fiscal Year 2007/08 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		30,551
010	Plumbing & Mechanical Inspector	1		59,146
010	Electrical Inspector	1		59,759
013	Chief Building Inspector	1		57,278
305	Office Assistant II	1		45,377
		5		252,111
Add:	1/2 Dir. Comm. Dev from CDBG			43,752
	1/2 Admin Secretary II from CDBG			21,816
	1/2 Clerk Typist I from CDBG			17,627
Less:	1/2 Office Assistant II to CDBG			-22,688
	1/2 Ordinance Enforcement Officer to CDBG			-15,275
<b>Activity Total</b>				<b>297,343</b>

**City of Jackson**  
**Inspection**  
**Activity Personnel Chart**



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

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
702 Termination Pay	0	1,916	0	0	36,700	0	0
706 Salaries and Wages	281,417	288,795	352,928	372,740	309,325	297,343	297,343
707 Wages-Temporary	3,320	4,847	526	0	0	0	0
709 Overtime	322	465	60	500	0	0	0
715 Employers FICA	21,531	22,574	26,694	28,519	28,400	22,751	22,751
719 Health Insurance	45,634	38,559	57,570	69,766	36,400	36,875	36,875
719.678 RX Drug Insurance	0	0	1,834	0	8,750	9,397	9,397
722 Pension-General	6,949	10,008	15,655	19,776	17,775	16,358	16,358
724 Unemployment	1,012	1,057	1,772	1,673	2,600	803	803
724.001 Workers Compensation	2,322	2,497	2,929	3,006	2,725	2,028	2,028
725 Other Fringe Benefits	3,128	4,078	3,265	7,353	2,100	5,421	5,421
	<b>365,635</b>	<b>374,796</b>	<b>463,233</b>	<b>503,333</b>	<b>444,775</b>	<b>390,976</b>	<b>390,976</b>
<b>Material and Supplies:</b>							
726 Office Supplies	6,391	6,187	7,463	6,500	6,625	7,500	7,500
737 Publications	1,452	795	591	2,818	2,800	3,678	3,678
737.001 Publications for Resale	1,902	601	0	0	0	0	0
751 Gasoline	1,783	2,442	3,339	4,000	1,650	2,000	2,000
	<b>11,528</b>	<b>10,025</b>	<b>11,393</b>	<b>13,318</b>	<b>11,075</b>	<b>13,178</b>	<b>13,178</b>
<b>Contractual and Other:</b>							
818 Contractual Services	8,016	5,932	8,195	6,500	6,500	7,350	7,350
818.004 Building Demolitions	16,975	45,350	54,537	78,000	78,000	55,000	55,000
818.028 Cont GIS	0	0	500	0	0	0	0
853 Telephone	7,906	7,006	5,735	5,000	4,500	4,775	4,775
873 Travel	290	994	1,614	1,600	1,600	3,750	3,750
900 Printing & Publishing	5,933	5,547	7,911	6,000	5,400	6,000	6,000
934 Office Equipment Maintenance	453	1,012	105	800	600	750	750
935 Software Maintenance	0	0	0	950	950	950	950
939 Vehicle Maintenance	2,057	2,093	2,480	2,470	2,000	2,417	2,417
943 Equipment Rental - MP	0	0	0	0	0	5,000	5,000
958 Memberships & Dues	505	530	625	575	700	900	900
960 Education & Training	1,730	1,806	1,871	4,000	4,000	3,130	3,130
962 Uncollectible Accounts	-29,321	138,048	18,667	8,000	51,000	36,300	36,300
	<b>14,544</b>	<b>208,318</b>	<b>102,240</b>	<b>113,895</b>	<b>155,250</b>	<b>126,322</b>	<b>126,322</b>
<b>Capital Outlay:</b>							
983 Office Equipment	1,039	2,278	1,995	2,000	2,000	350	350
984 Software - BS&A Upgrade	0	4,698	0	600	600	600	600
985 Vehicles	0	6,000	5,607	10,550	0	0	0
	<b>1,039</b>	<b>12,976</b>	<b>7,602</b>	<b>13,150</b>	<b>2,600</b>	<b>950</b>	<b>950</b>
<b>Building Inspection</b>	<b>392,746</b>	<b>606,115</b>	<b>584,468</b>	<b>643,696</b>	<b>613,700</b>	<b>531,426</b>	<b>531,426</b>

## (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 2007/08 Adopted Budget Analysis of Changes in Fund Balance

#### *Fund 257 Budget Stabilization Fund*

	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
Revenues	7,253	1,011,158	57,851	50,000	72,000	75,000	75,000
Expenditures	7,253	11,158	57,851	50,000	72,000	75,000	75,000
Excess of Revenues Over (Under) Expenditures	0	1,000,000	0	0	0	0	0
Fund Balance - Beginning of Year	603,500	603,500	1,603,500	1,603,500	1,603,500	1,603,500	1,603,500
<b>Fund Balance - End of Year</b>	<b>603,500</b>	<b>1,603,500</b>	<b>1,603,500</b>	<b>1,603,500</b>	<b>1,603,500</b>	<b>1,603,500</b>	<b>1,603,500</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

***Fund 257 Budget Stabilization Fund***

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
664 Interest	7,253	11,158	0	50,000	72,000	75,000	75,000
699.101 Contribution-General Fund	0	1,000,000	57,851	0	0	0	0
<b>Total Revenues</b>	<b>7,253</b>	<b>1,011,158</b>	<b>57,851</b>	<b>50,000</b>	<b>72,000</b>	<b>75,000</b>	<b>75,000</b>

**Expenditure Detail**

***Fund 257 Budget Stabilization Fund***  
***Dept 999 Contributions to Other Funds***

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
<b>Contractual And Other:</b>							
999.101 Cont.-General Fund	7,253	11,158	57,851	50,000	72,000	75,000	75,000
	7,253	11,158	57,851	50,000	72,000	75,000	75,000
<b>Total Expenditures</b>	<b>7,253</b>	<b>11,158</b>	<b>57,851</b>	<b>50,000</b>	<b>72,000</b>	<b>75,000</b>	<b>75,000</b>

## (265) Drug Law Enforcement Fund

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

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

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

### City of Jackson Fiscal Year 2007/08 Adopted Budget Analysis of Changes in Fund Balance

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*Fund 265 Drug Law Enforcement Fund*

	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
Revenues	67,967	28,973	71,382	33,400	57,508	22,330	22,330
Expenditures	99,424	70,684	66,776	26,934	56,473	32,480	32,480
Excess of Revenues Over (Under) Expenditures	(31,457)	(41,711)	4,606	6,466	1,035	(10,150)	(10,150)
Fund Balance - Beginning of Year	77,677	46,220	4,509	9,115	9,115	10,150	10,150
<b>Fund Balance - End of Year</b>	<b>46,220</b>	<b>4,509</b>	<b>9,115</b>	<b>15,581</b>	<b>10,150</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

***Fund 265 Drug Law Enforcement Fund***

<b>Account Description</b>	<b>2003/04</b>	<b>2004/05</b>	<b>2005/06</b>	<b>2006/07</b>	<b>2006/07</b>	<b>2007/08</b>	<b>2007/08</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Manager Proposed</b>	<b>Council Adopted</b>
642.265 Sale Of Property	2,881	923	23,082	3,000	14,500	9,000	9,000
664 Interest	751	514	327	400	206	200	200
698 Miscellaneous	64,335	27,536	47,973	30,000	42,802	13,130	13,130
<b>Total Revenues</b>	<b>67,967</b>	<b>28,973</b>	<b>71,382</b>	<b>33,400</b>	<b>57,508</b>	<b>22,330</b>	<b>22,330</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2003/04</b>	<b>2004/05</b>	<b>2005/06</b>	<b>2006/07</b>	<b>2006/07</b>	<b>2007/08</b>	<b>2007/08</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Manager Proposed</b>	<b>Council Adopted</b>
<b>Material And Supplies:</b>							
756 Miscellaneous Supplies	851	0	513	1,000	1,000	0	0
761 Tracking Narc. Dog - Supplies	0	0	0	0	0	0	0
	851	0	513	1,000	1,000	0	0
<b>Contractual And Other:</b>							
820 Special Investigations	578	40	129	500	270	0	0
939 Vehicle Maintenance	0	0	0	0	0	0	0
942 Bldg. Rental/Lease	5,491	5,491	5,491	5,491	5,491	5,492	5,492
947 Vehicle Rental/Lease	0	0	0	0	0	0	0
955 Forfeiture Sale Expense	102	30	589	700	700	500	500
963 Miscellaneous	12	0	160	300	300	300	300
999.270 Cont.- LAWNET Grant Fund	29,500	65,123	59,894	18,943	48,712	26,188	26,188
	35,683	70,684	66,263	25,934	55,473	32,480	32,480
<b>Capital Outlay:</b>							
976 Building Additions	0	0	0	0	0	0	0
984 Software	62,890	0	0	0	0	0	0
	62,890	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>99,424</b>	<b>70,684</b>	<b>66,776</b>	<b>26,934</b>	<b>56,473</b>	<b>32,480</b>	<b>32,480</b>

## (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 2007/08 Adopted Budget Analysis of Changes in Fund Balance

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

	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Revenues:</b>							
2002/03 LLEBG	76,380	0	0	0	0	0	0
2003/04 LLEBG	8,007	63,336	(5,581)	0	0	0	0
2004/05 LLEBG	0	4,951	33,922	0	0	0	0
2005/06 LLEBG	0	0	0	0	0	0	0
	<u>84,387</u>	<u>68,287</u>	<u>28,341</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures</b>							
2002/03 LLEBG	72,443	13,766	0	0	0	0	0
2003/04 LLEBG	0	54,823	10,938	0	0	0	0
2004/05 LLEBG	0	0	38,873	0	0	0	0
2005/06 LLEBG	0	0	0	0	0	0	0
	<u>72,443</u>	<u>68,589</u>	<u>49,811</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Excess of Revenues Over (Under)</b>							
<b>Expenditures</b>	11,944	(302)	(21,470)	0	0	0	0
<b>Fund Balance - Beginning of Year</b>	9,886	21,830	21,528	58	58	58	58
<b>Fund Balance - End of Year</b>	<u>21,830</u>	<u>21,528</u>	<u>58</u>	<u>58</u>	<u>58</u>	<u>58</u>	<u>58</u>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

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

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
501 Federal Grant	74,606	0	0	0	0	0	0
664 Interest	364	0	0	0	0	0	0
685.677 Insurance Refund-W/C	1,410	0	0	0	0	0	0
699.101 Cont.- General Fund	0	0	0	0	0	0	0
<b>Total Revenues</b>	<b>76,380</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

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

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	50,667	10,039	0	0	0	0	0
709 Overtime	84	15	0	0	0	0	0
715 Employers FICA	3,857	769	0	0	0	0	0
719 Health Insurance	8,818	2,701	0	0	0	0	0
724 Unemployment Comp.	459	17	0	0	0	0	0
724.001 Workers Compensation	731	141	0	0	0	0	0
725 Other Fringe Benefits	1,025	84	0	0	0	0	0
	65,641	13,766	0	0	0	0	0
<b>Material And Supplies:</b>							
737 Publications	1,759	0	0	0	0	0	0
	1,759	0	0	0	0	0	0
<b>Contractual And Other:</b>							
960 Education & Training	5,043	0	0	0	0	0	0
	5,043	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>72,443</b>	<b>13,766</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

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

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
501 Federal Grant	0	63,030	(4,271)	0	0	0	0
664 Interest	1,004	306	(1,310)	0	0	0	0
699.101 Cont.- General Fund	7,003	0	0	0	0	0	0
<b>Total Revenues</b>	<b>8,007</b>	<b>63,336</b>	<b>(5,581)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

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

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	0	35,635	6,791	0	0	0	0
709 Overtime	0	15	0	0	0	0	0
715 Employers FICA	0	2,727	520	0	0	0	0
719 Health Insurance	0	12,137	1,757	0	0	0	0
724 Unemployment Comp.	0	505	0	0	0	0	0
724.001 Workers Compensation	0	533	102	0	0	0	0
725 Other Fringe Benefits	0	388	107	0	0	0	0
	0	51,940	9,277	0	0	0	0
<b>Material And Supplies:</b>							
737 Publications	0	526	235	0	0	0	0
	0	526	235	0	0	0	0
<b>Contractual And Other:</b>							
960 Education & Training	0	2,357	952	0	0	0	0
999.101 Contribution - General Fund	0	0	474	0	0	0	0
	0	2,357	1,426	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>54,823</b>	<b>10,938</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

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

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
501 Federal Grant	0	0	33,079	0	0	0	0
664 Interest	0	1,276	843	0	0	0	0
699.101 Cont.- General Fund	0	3,675	0	0	0	0	0
<b>Total Revenues</b>	<b>0</b>	<b>4,951</b>	<b>33,922</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

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

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	0	0	26,717	0	0	0	0
709 Overtime	0	0	15	0	0	0	0
715 Employers FICA	0	0	2,045	0	0	0	0
719 Health Insurance	0	0	7,302	0	0	0	0
724 Unemployment Comp.	0	0	414	0	0	0	0
724.001 Workers Compensation	0	0	400	0	0	0	0
725 Other Fringe Benefits	0	0	642	0	0	0	0
	0	0	37,535	0	0	0	0
<b>Material And Supplies:</b>							
737 Publications	0	0	248	0	0	0	0
	0	0	248	0	0	0	0
<b>Contractual And Other:</b>							
960 Education & Training	0	0	1,090	0	0	0	0
	0	0	1,090	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>38,873</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

*Fund 267 Local Law Enforcement Block Grant (LLEBG) Fund*  
*Dept 334 LLEBG*  
*Sub. Act. 206 2005/06 LLEBG*

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
501 Federal Grant	0	0	0	0	0	0	0
664 Interest	0	0	0	0	0	0	0
699.101 Cont.- General Fund	0	0	0	0	0	0	0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

*Fund 267 Local Law Enforcement Block Grant (LLEBG) Fund*  
*Dept 334 LLEBG*  
*Sub. Act. 206 2005/06 LLEBG*

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Capital Outlay:</b>							
982 Machinery & Equipment	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## (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 2007/08 Adopted Budget Analysis of Changes in Fund Balance

#### *Fund 268 Byrne JAG Grant Fund*

	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Revenues:</b>							
2004/05 Byrne JAG Grant	0	0	66,896	0	0	0	0
2005/06 Byrne JAG Grant	0	0	0	28,426	28,426	0	0
	0	0	66,896	28,426	28,426	0	0
<b>Expenditures:</b>							
2004/05 Byrne JAG Grant	0	0	66,896	0	0	0	0
2005/06 Byrne JAG Grant	0	0	0	28,426	28,426	0	0
	0	0	66,896	28,426	28,426	0	0
<b>Excess of Revenues Over (Under)</b>							
<b>Expenditures</b>	0	0	0	0	0	0	0
<b>Fund Balance - Beginning of Year</b>	0	0	0	0	0	0	0
<b>Fund Balance - End of Year</b>	0	0	0	0	0	0	0

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

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

Account Description	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
501 Federal Grant	0	0	66,896	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
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>66,896</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

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

Account Description	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b>Contractual And Other:</b>							
818 Contractual Services	0	0	24,396	0	0	0	0
	0	0	24,396	0	0	0	0
<b>Capital Outlay:</b>							
986 Radio Equipment	0	0	42,500	0	0	0	0
	0	0	42,500	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>66,896</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

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

Account Description	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
501 Federal Grant	0	0	0	28,426	28,426	0	0
664 Interest	0	0	0	0	0	0	0
699.101 Cont.- General Fund	0	0	0	0	0	0	0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,426</b>	<b>28,426</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

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

Account Description	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b>Contractual And Other:</b>							
818 Contractual Services	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
<b>Capital Outlay:</b>							
983 Office Equipment	0	0	0	28,426	28,426	0	0
	0	0	0	28,426	28,426	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,426</b>	<b>28,426</b>	<b>0</b>	<b>0</b>

## (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 2007/08 Adopted Budget Analysis of Changes in Fund Balance

#### *Fund 270 LAWNET Grant Fund*

	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b>Revenues:</b>							
2002/03 LAWNET Grant	9,124	0	0	0	0	0	0
2003/04 LAWNET Grant	54,348	30,613	0	0	0	0	0
2004/05 LAWNET Grant	0	89,951	30,550	0	0	0	0
2005/06 LAWNET Grant	0	0	86,505	33,994	31,800	0	0
2006/07 LAWNET Grant	0	0	0	117,674	100,948	34,551	34,551
	<b>63,472</b>	<b>120,564</b>	<b>117,055</b>	<b>151,668</b>	<b>132,748</b>	<b>34,551</b>	<b>34,551</b>
<b>Expenditures:</b>							
Drug Enf. - 2002/03 LAWNET	14,220	0	0	0	0	0	0
Drug Enf. - 2003/04 LAWNET	54,666	30,295	0	0	0	0	0
Drug Enf. - 2004/05 LAWNET	0	89,914	30,586	0	0	0	0
Drug Enf. - 2005/06 LAWNET	0	0	86,505	33,994	31,801	0	0
Drug Enf. - 2006/07 LAWNET	0	0	0	117,674	100,948	34,551	34,551
	<b>68,886</b>	<b>120,209</b>	<b>117,091</b>	<b>151,668</b>	<b>132,749</b>	<b>34,551</b>	<b>34,551</b>
<b>Excess of Revenues Over (Under)</b>							
<b>Expenditures</b>	(5,414)	355	(36)	0	(1)	0	0
<b>Fund Balance - Beginning of Year</b>	6,239	825	1,180	1,144	1,144	1,143	1,143
<b>Fund Balance - End of Year</b>	<b>825</b>	<b>1,180</b>	<b>1,144</b>	<b>1,144</b>	<b>1,143</b>	<b>1,143</b>	<b>1,143</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

**Fund 270 LAWNET Grant Fund**  
**Dept 333 Drug Enforcement**  
**Sub. Act. 203 2002/03 LAWNET Grant**

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
501 Federal Grant	5,019	0	0	0	0	0	0
664 Interest	5	0	0	0	0	0	0
685.677 Insurance Refund-W/C	1,540	0	0	0	0	0	0
699.265 Cont.-Drug Law Enf. Fund	2,560	0	0	0	0	0	0
<b>Total Revenues</b>	<b>9,124</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

**Fund 270 LAWNET Grant Fund**  
**Dept 333 Drug Enforcement**  
**Sub. Act. 203 2002/03 LAWNET Grant**

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	11,368	0	0	0	0	0	0
709 Overtime	0	0	0	0	0	0	0
715 Employers FICA	162	0	0	0	0	0	0
719 Health Insurance	2,179	0	0	0	0	0	0
724 Unemployment Comp.	0	0	0	0	0	0	0
724.001 Workers Compensation	180	0	0	0	0	0	0
725 Other Fringe Benefits	331	0	0	0	0	0	0
	14,220	0	0	0	0	0	0
<b>Contractual And Other:</b>							
919.001 Physical Agility Testing	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>14,220</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

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

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
501 Federal Grant	27,333	10,447	0	0	0	0	0
664 Interest	75	0	0	0	0	0	0
699.265 Cont.-Drug Law Enf. Fund	26,940	20,166	0	0	0	0	0
<b>Total Revenues</b>	<b>54,348</b>	<b>30,613</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

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

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	44,062	23,452	0	0	0	0	0
709 Overtime	0	0	0	0	0	0	0
715 Employers FICA	638	334	0	0	0	0	0
719 Health Insurance	8,424	5,792	0	0	0	0	0
724 Unemployment Comp.	158	0	0	0	0	0	0
724.001 Workers Compensation	661	352	0	0	0	0	0
725 Other Fringe Benefits	115	365	0	0	0	0	0
	54,058	30,295	0	0	0	0	0
<b>Contractual And Other:</b>							
919.001 Physical Agility Testing	608	0	0	0	0	0	0
	608	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>54,666</b>	<b>30,295</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

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

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
501 Federal Grant	0	44,957	13,907	0	0	0	0
664 Interest	0	37	2	0	0	0	0
699.265 Cont.-Drug Law Enf. Fund	0	44,957	16,641	0	0	0	0
<b>Total Revenues</b>	<b>0</b>	<b>89,951</b>	<b>30,550</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

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

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	0	69,807	24,658	0	0	0	0
709 Overtime	0	0	0	0	0	0	0
715 Employers FICA	0	1,020	355	0	0	0	0
719 Health Insurance	0	15,596	5,136	0	0	0	0
724 Unemployment Comp.	0	359	0	0	0	0	0
724.001 Workers Compensation	0	1,054	370	0	0	0	0
725 Other Fringe Benefits	0	740	67	0	0	0	0
	0	88,576	30,586	0	0	0	0
<b>Contractual And Other:</b>							
919.001 Physical Agility Testing	0	1,338	0	0	0	0	0
	0	1,338	0	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>89,914</b>	<b>30,586</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

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

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
501 Federal Grant	0	0	43,252	15,051	15,585	0	0
664 Interest	0	0	0	0	0	0	0
699.265 Cont.-Drug Law Enf. Fund	0	0	43,253	18,943	16,215	0	0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>86,505</b>	<b>33,994</b>	<b>31,800</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

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

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	0	0	68,171	25,949	23,644	0	0
709 Overtime	0	0	0	0	0	0	0
715 Employers FICA	0	0	1,000	376	365	0	0
719 Health Insurance	0	0	14,158	5,908	7,389	0	0
724 Unemployment Comp.	0	0	406	0	0	0	0
724.001 Workers Compensation	0	0	1,041	389	355	0	0
725 Other Fringe Benefits	0	0	513	1,372	48	0	0
	0	0	85,289	33,994	31,801	0	0
<b>Contractual And Other:</b>							
919.001 Physical Agility Testing	0	0	1,216	0	0	0	0
999.265 Contrib.- Drug Law Enf. Fund	0	0	0	0	0	0	0
	0	0	1,216	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>86,505</b>	<b>33,994</b>	<b>31,801</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

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

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
501 Federal Grant	0	0	0	58,837	50,474	8,363	8,363
664 Interest	0	0	0	0	0	0	0
699.101 Cont.-General Fund	0	0	0	0	17,977	0	0
699.265 Cont.-Drug Law Enf. Fund	0	0	0	58,837	32,497	26,188	26,188
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>117,674</b>	<b>100,948</b>	<b>34,551</b>	<b>34,551</b>

**Expenditure Detail**

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

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	0	0	0	92,794	76,369	26,395	26,395
709 Overtime	0	0	0	0	0	0	0
715 Employers FICA	0	0	0	1,360	1,125	383	383
719 Health Insurance	0	0	0	18,975	17,657	5,821	5,821
724 Unemployment Comp.	0	0	0	318	325	0	0
724.001 Workers Compensation	0	0	0	1,407	1,166	396	396
725 Other Fringe Benefits	0	0	0	1,360	1,630	1,556	1,556
	0	0	0	116,214	98,272	34,551	34,551
<b>Contractual And Other:</b>							
919.001 Physical Agility Testing	0	0	0	1,460	2,676	0	0
999.265 Contrib.- Drug Law Enf. Fund	0	0	0	0	0	0	0
	0	0	0	1,460	2,676	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>117,674</b>	<b>100,948</b>	<b>34,551</b>	<b>34,551</b>

## (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 2007/08 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 293 Waterfront Redevelopment Grant Fund***

	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
Revenues	0	0	14,108	300,000	88,760	267,391	267,391
Expenditures	0	0	14,108	300,000	88,760	267,391	267,391
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
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

***Fund 293 Waterfront Redevelopment Grant Fund***

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
539.034 State Grant - Waterfront	0	0	14,108	300,000	88,760	267,391	267,391
664.000 Interest	0	0	0	0	0	0	0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>14,108</b>	<b>300,000</b>	<b>88,760</b>	<b>267,391</b>	<b>267,391</b>

**Expenditure Detail**

***Fund 293 Waterfront Redevelopment Grant Fund***  
***Dept 744 Public Improvement***

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
<b>Contractual And Other:</b>							
818.049 Planning, Eng.& Design	0	0	14,108	2,209	88,760	4,620	4,620
818.050 Cont. Serv. - Environmental	0	0	0	74,880	0	0	0
818.051 Cont. Serv. - Construction	0	0	0	147,911	0	262,771	262,771
818.052 Cont. Serv. - Appraisals	0	0	0	50,000	0	0	0
963.000 Contingency	0	0	0	0	0	0	0
	0	0	14,108	275,000	88,760	267,391	267,391
<b>Capital Outlay:</b>							
973.293 Land Acquisition-Easements	0	0	0	25,000	0	0	0
	0	0	0	25,000	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>14,108</b>	<b>300,000</b>	<b>88,760</b>	<b>267,391</b>	<b>267,391</b>

## (294) 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 2007/08 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 294 Brownfield Assessment Grant Fund***

	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
Revenues	0	4,423	139,880	200,000	198,787	56,960	56,960
Expenditures	0	4,423	139,829	200,000	198,787	57,011	57,011
Excess of Revenues Over (Under) Expenditures	0	0	51	0	0	(51)	(51)
Fund Balance - Beginning of Year	0	0	0	51	51	51	51
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>51</b>	<b>51</b>	<b>51</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

***Fund 294 Brownfield Assessment Grant Fund***

<b>Account Description</b>	<b>2003/04</b>	<b>2004/05</b>	<b>2005/06</b>	<b>2006/07</b>	<b>2006/07</b>	<b>2007/08</b>	<b>2007/08</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Manager Proposed</b>	<b>Council Adopted</b>
501.335 Fed. Grant-EPA Haz. Substances	0	2,290	84,309	100,000	100,000	13,401	13,401
501.336 Fed. Grant-EPA Petroleum	0	2,133	55,521	100,000	98,787	43,559	43,559
664.000 Interest	0	0	50	0	0	0	0
<b>Total Revenues</b>	<b>0</b>	<b>4,423</b>	<b>139,880</b>	<b>200,000</b>	<b>198,787</b>	<b>56,960</b>	<b>56,960</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b>Personal Services:</b>							
710 Salaries and Fringes	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
<b>Materials &amp; Supplies:</b>							
756 Miscellaneous Supplies	0	13	729	1,390	1,390	600	600
	0	13	729	1,390	1,390	600	600
<b>Contractual And Other:</b>							
818 Contractual Services	0	1,750	79,828	95,267	95,431	12,809	12,809
873 Travel	0	353	1,612	2,000	2,035	0	0
963 Miscellaneous	0	26	681	451	250	43	43
	0	2,129	82,121	97,718	97,716	12,852	12,852
<b>Capital Outlay:</b>							
983 Office Equipment	0	148	1,458	892	894	0	0
	0	148	1,458	892	894	0	0
<b>Total Hazardous Substances Grant</b>	<b>0</b>	<b>2,290</b>	<b>84,308</b>	<b>100,000</b>	<b>100,000</b>	<b>13,452</b>	<b>13,452</b>

**Fund 294 Brownfield Assessment Grant Fund**  
**Dept 336 Petroleum Grant**

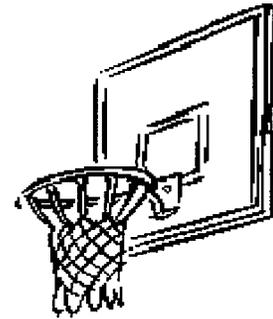
Account Description	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b>Personal Services:</b>							
710 Salaries and Fringes	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
<b>Materials &amp; Supplies:</b>							
756 Miscellaneous Supplies	0	0	729	1,390	1,390	661	661
	0	0	729	1,390	1,390	661	661
<b>Contractual And Other:</b>							
818 Contractual Services	0	1,750	51,098	95,267	95,267	41,703	41,703
873 Travel	0	235	1,570	2,000	1,000	1,195	1,195
963 Miscellaneous	0	0	666	451	236	0	0
	0	1,985	53,334	97,718	96,503	42,898	42,898
<b>Capital Outlay:</b>							
983 Office Equipment	0	148	1,458	892	894	0	0
	0	148	1,458	892	894	0	0
<b>Total Petroleum Grant</b>	<b>0</b>	<b>2,133</b>	<b>55,521</b>	<b>100,000</b>	<b>98,787</b>	<b>43,559</b>	<b>43,559</b>
<b>Total Expenditures</b>	<b>0</b>	<b>4,423</b>	<b>139,829</b>	<b>200,000</b>	<b>198,787</b>	<b>57,011</b>	<b>57,011</b>

## (296) Recreation Activity Fund

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

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

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



### City of Jackson Fiscal Year 2007/08 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 296 Recreation Activity Fund***

	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
Revenues	323,483	292,705	277,594	321,000	299,000	310,000	310,000
Expenditures	302,420	289,214	308,689	327,741	316,048	309,114	309,114
Excess of Revenues Over (Under) Expenditures	21,063	3,491	(31,095)	(6,741)	(17,048)	886	886
Fund Balance - Beginning of Year	47,889	68,952	72,443	41,348	41,348	24,300	24,300
<b>Fund Balance - End of Year</b>	<b>68,952</b>	<b>72,443</b>	<b>41,348</b>	<b>34,607</b>	<b>24,300</b>	<b>25,186</b>	<b>25,186</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

**Fund 296 Recreation Activity Fund**

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
651.002 Charges For Serv.-Softball	93,959	88,135	76,680	95,000	95,000	92,000	92,000
651.003 Charges For Serv.-Volleyball	16,651	21,427	17,378	22,000	20,000	21,000	21,000
651.004 Charges For Serv.-Basketball	6,321	7,558	7,907	8,000	8,000	8,000	8,000
651.005 Charges For Serv.-Other	77,423	70,574	73,373	80,000	70,000	75,000	75,000
651.006 Charges For Serv.-Sr.Cit.Travel	124,326	103,507	99,957	115,000	105,000	112,000	112,000
664 Interest	668	1,504	2,299	1,000	1,000	2,000	2,000
685.677 Insurance Refund-W/C	4,135	0	0	0	0	0	0
<b>Total Revenues</b>	<b>323,483</b>	<b>292,705</b>	<b>277,594</b>	<b>321,000</b>	<b>299,000</b>	<b>310,000</b>	<b>310,000</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Parks &amp; Recreation-Fee Programs</i>				
<i>Fund-Activity: 296-693</i>				
PT	Part Time - Recreation		*	<b>110,755</b>

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

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

**Fund 296 Recreation Activity Fund**  
**Dept 693 Fee Programs**

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
<b>Personal Services:</b>							
706 Salaries and Wages	2,181	3,085	965	0	0	0	0
707 Wages-Temporary	109,499	104,780	115,809	118,565	116,000	110,755	110,755
709.000 Overtime	0	0	2,852	0	0	0	0
715 Employers FICA	8,393	7,662	8,899	9,070	9,000	8,473	8,473
719 Health Insurance	518	81	300	0	0	0	0
719.678 RX Drug Insurance			33	0	0	0	0
722 Pension-General	76	32	91	0	0	0	0
724 Umemployment Comp.	1,646	1,688	2,343	2,380	2,380	2,339	2,339
724.001 Workers Compensation	2,722	2,220	2,522	2,726	2,668	2,547	2,547
725 Other Fringe Benefits	94	5	34	0	0	0	0
	<b>125,129</b>	<b>119,553</b>	<b>133,848</b>	<b>132,741</b>	<b>130,048</b>	<b>124,114</b>	<b>124,114</b>
<b>Material And Supplies:</b>							
726 Office Supplies	1,802	973	951	3,000	3,000	2,000	2,000
745 Program Supplies	26,391	38,407	29,648	45,000	45,000	33,000	33,000
	<b>28,193</b>	<b>39,380</b>	<b>30,599</b>	<b>48,000</b>	<b>48,000</b>	<b>35,000</b>	<b>35,000</b>
<b>Contractual And Other:</b>							
818 Contractual Services	9,226	9,595	10,496	7,000	7,000	7,000	7,000
861 Auto Allowance	342	0	276	1,000	1,000	1,000	1,000
873 Travel	175	218	1,765	4,000	3,000	4,000	4,000
873.001 Travel-Senior Citizens	126,582	102,912	102,655	115,000	105,000	115,000	115,000
900 Printing & Publishing	1,435	4,032	4,082	4,000	3,000	3,000	3,000
920 Utilities	1,531	41	1,689	2,000	2,000	2,000	2,000
958 Memberships And Dues	1,415	1,025	1,314	1,500	1,500	1,500	1,500
963 Miscellaneous	176	354	337	500	500	500	500
965.101 Admin.-General Fund	8,216	12,104	14,821	12,000	15,000	16,000	16,000
	<b>149,098</b>	<b>130,281</b>	<b>137,435</b>	<b>147,000</b>	<b>138,000</b>	<b>150,000</b>	<b>150,000</b>
<b>Capital Outlay:</b>							
984 Software	0	0	6,807	0	0	0	0
	<b>0</b>	<b>0</b>	<b>6,807</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>302,420</b>	<b>289,214</b>	<b>308,689</b>	<b>327,741</b>	<b>316,048</b>	<b>309,114</b>	<b>309,114</b>

## (297) JPS Recreation Millage Program Fund

**PURPOSE** - This fund is used to account for the expenditure of certain revenues generated from a recreation millage (.2 mills) approved by the voters within the Jackson Public School District. Funds collected with this millage levy are collected by the Jackson Public School District and remitted to the City annually to "provide funds for puposes of operating a system of public recreation and playgrounds, ...". The millage was approved in the Spring of 2005 for a period of ten years effective July 1, 2005 through 2014.

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

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



### City of Jackson Fiscal Year 2007/08 Adopted Budget Analysis of Changes in Fund Balance

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

	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
Revenues	0	0	263,359	233,929	233,929	240,947	240,947
Expenditures	0	0	239,833	233,929	245,000	240,947	240,947
Excess of Revenues Over (Under) Expenditures	0	0	23,526	0	(11,071)	0	0
Fund Balance - Beginning of Year	0	0	0	23,526	23,526	12,455	12,455
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>23,526</b>	<b>23,526</b>	<b>12,455</b>	<b>12,455</b>	<b>12,455</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

**Fund 297 JPS Recreation Millage Program Fund**

Account Description	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
587 Cont.- JPS Recreation	0	0	227,116	233,929	233,929	240,947	240,947
664 Interest	0	0	47	0	0	0	0
699.101 Cont.-General Fund	0	0	36,196	0	0	0	0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>263,359</b>	<b>233,929</b>	<b>233,929</b>	<b>240,947</b>	<b>240,947</b>

**Expenditure Detail**

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

Account Description	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b>Personal Services:</b>							
706 Salaries & Wages	0	0	2,498	0	0	0	0
707 Wages-Temporary	0	0	115,026	136,945	141,945	140,671	140,671
709 Overtime	0	0	2,605	0	0	0	0
715 Employers FICA	0	0	8,569	10,476	10,476	10,761	10,761
719 Health Insurance	0	0	256	0	0	0	0
719.678 RX Drug Insurance	0	0	20	0	0	0	0
722 Pension-General	0	0	80	0	0	0	0
724 Unemployment	0	0	2,486	3,585	3,585	3,650	3,650
724.001 Workers Compensation	0	0	2,465	3,149	3,149	3,235	3,235
725 Other Fringe Benefits	0	0	32	0	0	0	0
	0	0	134,037	154,155	159,155	158,317	158,317
<b>Material and Supplies:</b>							
726 Office Supplies	0	0	4,302	3,000	3,000	4,000	4,000
745 Program Supplies	0	0	74,296	48,074	54,145	55,830	55,830
	0	0	78,598	51,074	57,145	59,830	59,830
<b>Contractual and Other:</b>							
818 Contractual Services	0	0	3,796	18,000	18,000	8,000	8,000
861 Auto Allow.(Staff Mileage)	0	0	2,902	2,700	2,700	2,800	2,800
900 Printing & Publishing	0	0	11,001	8,000	8,000	10,000	10,000
960 Education & Training	0	0	0	0	0	2,000	2,000
	0	0	17,699	28,700	28,700	22,800	22,800
<b>Capital Outlay:</b>							
984 Software	0	0	9,499	0	0	0	0
	0	0	9,499	0	0	0	0
<b>JPS Recreation Millage Programs</b>	<b>0</b>	<b>0</b>	<b>239,833</b>	<b>233,929</b>	<b>245,000</b>	<b>240,947</b>	<b>240,947</b>

# **Debt Service Funds**

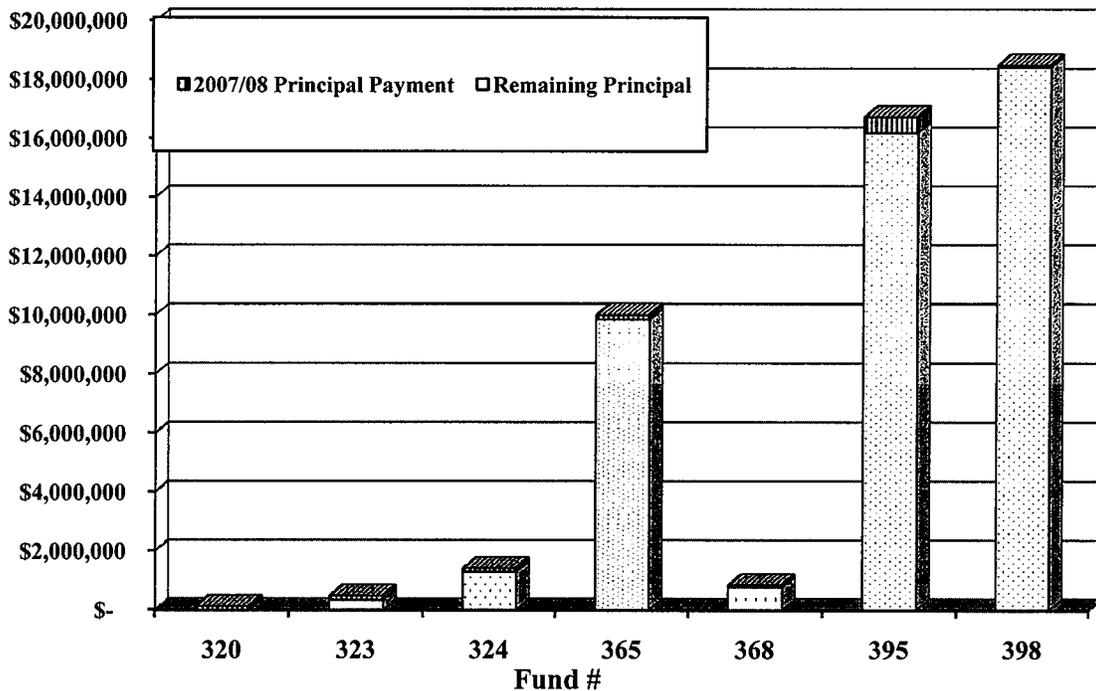
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**Debt service funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies when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

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**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Debt Service Funds**  
**Debt Summary**

Fund	Debt Service Fund Name	Date Issued	Issue Amount	Principal Outstanding 6/30/2007	FY 2007/08	
					Principal	Interest
320	1998 MTF Bond	05/12/98	\$ 995,000	\$ 125,000	\$ 125,000	\$ 2,844
323	Michigan Urban Land Assembly Loan	01/16/01	1,000,000	484,000	144,000	-
324	2003 MTF Bond	03/01/03	1,750,000	1,420,000	115,000	37,985
365	City Hall - Series A	11/18/03	8,250,000	8,035,000	125,000	354,469
	City Hall - Series B	12/01/03	1,750,000	1,705,000	30,000	71,205
368	Building Authority	10/01/97	770,000	410,000	60,000	19,375
		08/01/99	600,000	450,000	25,000	22,969
395	2001 DDA TIF	03/27/01	17,998,578	16,728,578	540,000	428,373
398	2002 BRA TIF	03/27/02	18,500,000	18,475,000	60,000	954,220
<b>Debt Service Fund Totals</b>			<b>\$ 51,613,578</b>	<b>\$ 47,832,578</b>	<b>\$ 1,224,000</b>	<b>\$ 1,891,440</b>



## (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 2007/08 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 320 1998 Michigan Transportation Fund Debt Service Fund***

	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
Revenues	123,505	123,841	123,950	128,717	128,717	128,144	<b>128,144</b>
Expenditures	123,505	123,841	123,950	128,717	128,717	128,144	<b>128,144</b>
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0	<b>0</b>
Fund Balance - Beginning of Year	7	7	7	7	7	7	<b>7</b>
<b>Fund Balance - End of Year</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

***Fund 320 1998 MTF Bond Debt Service Fund***

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
699.202 Cont.-Major Street Fund	123,505	123,841	123,950	128,717	128,717	128,144	<b>128,144</b>
<b>Total Revenues</b>	<b>123,505</b>	<b>123,841</b>	<b>123,950</b>	<b>128,717</b>	<b>128,717</b>	<b>128,144</b>	<b>128,144</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
<b>Debt Service:</b>							
991 Principal	100,000	105,000	110,000	120,000	120,000	125,000	<b>125,000</b>
995 Interest	23,205	18,541	13,650	8,417	8,417	2,844	<b>2,844</b>
996 Paying Agent Fees	300	300	300	300	300	300	<b>300</b>
	<b>123,505</b>	<b>123,841</b>	<b>123,950</b>	<b>128,717</b>	<b>128,717</b>	<b>128,144</b>	<b>128,144</b>
<b>Total Expenditures</b>	<b>123,505</b>	<b>123,841</b>	<b>123,950</b>	<b>128,717</b>	<b>128,717</b>	<b>128,144</b>	<b>128,144</b>

## (322) State Infrastructure Bank Loan Debt Service Fund

**PURPOSE** - This Fund is used to record the payment of interest and principal on the \$ 840,800 State Infrastructure Bank (SIB) Loan administered by the Michigan Department of Transportation, per agreement dated June 17, 1999.

**CHARACTER** - The Major Street Fund (202) transfers monies to this fund to pay the interest and principal as it becomes due on the Loan. The Loan matures serially beginning 6/1/2000 through 6/17/2004 and bears interest at 4.00%.

**AUTHORITY** - This Fund was established in accordance with the terms of the agreement authorized by action of the City Council through adoption of a Resolution on June 1, 1999.

### City of Jackson Fiscal Year 2007/08 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 322 State Infrastructure Bank Loan Debt Service Fund***

	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
Revenues	181,661	0	0	0	0	0	0
Expenditures	181,666	0	0	0	0	0	0
Excess of Revenues Over (Under) Expenditures	(5)	0	0	0	0	0	0
Fund Balance - Beginning of Year	5	0	0	0	0	0	0
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

***Fund 322 State Infrastructure Bank Loan Debt Service Fund***

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
699.202. Cont.-Major Street Fund	181,661	0	0	0	0	0	0
<b>Total Revenues</b>	<b>181,661</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

***Fund 322 State Infrastructure Bank Loan Debt Service Fund***  
***Dept 945 Debt Service***

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
<b>Debt Service:</b>							
991 Principal	174,679	0	0	0	0	0	0
995 Interest	6,987	0	0	0	0	0	0
	181,666	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>181,666</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## (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 2007/08 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 323 Michigan Urban Land Assembly Loan Debt Service Fund***

	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
Revenues	84,000	144,000	144,000	144,000	144,000	144,000	144,000
Expenditures	84,000	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
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

*Fund 323 Michigan Urban Land Assembly Loan Debt Service Fund*

Account Description	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
699.496 Cont.-DDA Project Fund	84,000	144,000	144,000	144,000	144,000	144,000	<b>144,000</b>
<b>Total Revenues</b>	<b>84,000</b>	<b>144,000</b>	<b>144,000</b>	<b>144,000</b>	<b>144,000</b>	<b>144,000</b>	<b>144,000</b>

**Expenditure Detail**

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

Account Description	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b>Debt Service:</b>							
991 Principal	84,000	144,000	144,000	144,000	144,000	144,000	<b>144,000</b>
995 Interest	0	0	0	0	0	0	<b>0</b>
	<b>84,000</b>	<b>144,000</b>	<b>144,000</b>	<b>144,000</b>	<b>144,000</b>	<b>144,000</b>	<b>144,000</b>
<b>Total Expenditures</b>	<b>84,000</b>	<b>144,000</b>	<b>144,000</b>	<b>144,000</b>	<b>144,000</b>	<b>144,000</b>	<b>144,000</b>

## (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 2007/08 Adopted Budget Analysis of Changes in Fund Balance

#### *Fund 324 2003 Michigan Transportation Fund Debt Service Fund*

	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Revenues	42,891	154,975	152,775	150,575	150,575	153,210	<b>153,210</b>
Expenditures	42,891	154,975	152,775	150,575	150,575	153,210	<b>153,210</b>
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0	<b>0</b>
Fund Balance - Beginning of Year	0	0	0	0	0	0	<b>0</b>
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

***Fund 324 2003 MTF Bond Debt Service Fund***

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
699.202 Cont.-Major Street Fund	37,771	142,577	140,553	138,529	138,529	140,953	<b>140,953</b>
699.203 Cont.-Local Street Fund	5,120	12,398	12,222	12,046	12,046	12,257	<b>12,257</b>
<b>Total Revenues</b>	<b>42,891</b>	<b>154,975</b>	<b>152,775</b>	<b>150,575</b>	<b>150,575</b>	<b>153,210</b>	<b>153,210</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
<b>Debt Service:</b>							
991 Principal	0	110,000	110,000	110,000	110,000	115,000	<b>115,000</b>
995 Interest	42,666	44,750	42,550	40,350	40,350	37,985	<b>37,985</b>
996 Paying Agent Fees	225	225	225	225	225	225	<b>225</b>
	<b>42,891</b>	<b>154,975</b>	<b>152,775</b>	<b>150,575</b>	<b>150,575</b>	<b>153,210</b>	<b>153,210</b>
<b>Total Expenditures</b>	<b>42,891</b>	<b>154,975</b>	<b>152,775</b>	<b>150,575</b>	<b>150,575</b>	<b>153,210</b>	<b>153,210</b>

## (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 2007/08 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 365 City Hall Debt Service Fund***

	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
Revenues	102,809	543,656	557,165	564,699	568,700	573,625	573,625
Expenditures	0	627,956	546,898	564,699	564,699	581,174	581,174
Excess of Revenues Over (Under) Expenses	102,809	(84,300)	10,267	0	4,001	(7,549)	(7,549)
Fund Balance - Beginning of Year	0	102,809	18,509	28,776	28,776	32,777	32,777
<b>Fund Balance - End of Year</b>	<b>102,809</b>	<b>18,509</b>	<b>28,776</b>	<b>28,776</b>	<b>32,777</b>	<b>25,228</b>	<b>25,228</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

***Fund 365 City Hall Debt Service Fund***

<b>Account Description</b>	<b>2003/04</b>	<b>2004/05</b>	<b>2005/06</b>	<b>2006/07</b>	<b>2006/07</b>	<b>2007/08</b>	<b>2007/08</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Manager Proposed</b>	<b>Council Adopted</b>
403 Property Taxes	0	538,828	550,335	564,000	566,500	571,425	571,425
664 Interest	11	2,661	2,676	699	2,200	2,200	2,200
696 Bond Proceeds - Capital. Int.	102,798	2,167	4,154	0	0	0	0
<b>Total Revenues</b>	<b>102,809</b>	<b>543,656</b>	<b>557,165</b>	<b>564,699</b>	<b>568,700</b>	<b>573,625</b>	<b>573,625</b>

**Expenditure Detail**

***Fund 365 City Hall Debt Service Fund***  
***Dept 945 Debt Service***

<b>Account Description</b>	<b>2003/04</b>	<b>2004/05</b>	<b>2005/06</b>	<b>2006/07</b>	<b>2006/07</b>	<b>2007/08</b>	<b>2007/08</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Manager Proposed</b>	<b>Council Adopted</b>
<b>Debt Service :</b>							
991.000 Principal	0	10,000	115,000	135,000	135,000	155,000	155,000
995.000 Interest	0	617,706	431,648	429,199	429,199	425,674	425,674
996.000 Paying Agent Fees	0	250	250	500	500	500	500
	0	627,956	546,898	564,699	564,699	581,174	581,174
<b>Total Expenditures</b>	<b>0</b>	<b>627,956</b>	<b>546,898</b>	<b>564,699</b>	<b>564,699</b>	<b>581,174</b>	<b>581,174</b>

## (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 2007/08 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 368 Building Authority Debt Service Fund***

	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
Revenues	217,578	219,584	125,964	127,654	127,104	127,944	127,944
Expenditures	218,128	219,584	125,964	127,654	127,104	127,944	127,944
Excess of Revenues Over (Under) Expenses	(550)	0	0	0	0	0	0
Fund Balance - Beginning of Year	3,901	3,351	3,351	3,351	3,351	3,351	3,351
<b>Fund Balance - End of Year</b>	<b>3,351</b>	<b>3,351</b>	<b>3,351</b>	<b>3,351</b>	<b>3,351</b>	<b>3,351</b>	<b>3,351</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

***Fund 368 Building Authority Debt Service Fund***

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
664 Interest	0	0	0	0	0	0	0
668 Rents & Royalties	217,578	219,584	125,964	127,654	127,104	127,944	127,944
<b>Total Revenues</b>	<b>217,578</b>	<b>219,584</b>	<b>125,964</b>	<b>127,654</b>	<b>127,104</b>	<b>127,944</b>	<b>127,944</b>

**Expenditure Detail**

***Fund 368 Building Authority Debt Service Fund***  
***Dept 945 Debt Service***

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Debt Service :</b>							
991.000 Principal	150,000	160,000	75,000	80,000	80,000	85,000	85,000
995.000 Interest	66,978	58,434	50,364	46,504	46,504	42,344	42,344
996.000 Paying Agent Fees	1,150	1,150	600	1,150	600	600	600
	218,128	219,584	125,964	127,654	127,104	127,944	127,944
<b>Total Expenditures</b>	<b>218,128</b>	<b>219,584</b>	<b>125,964</b>	<b>127,654</b>	<b>127,104</b>	<b>127,944</b>	<b>127,944</b>

## (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 2007/08 Adopted Budget Analysis of Changes in Fund Balance

#### *Fund 395 2001 DDA TIF Debt Service Fund*

	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
Revenues	1,000,245	346,852	805,670	885,000	892,000	969,000	<b>969,000</b>
Expenditures	672,905	746,790	815,790	891,945	891,945	968,923	<b>968,923</b>
Excess of Revenues Over (Under) Expenses	327,340	(399,938)	(10,120)	(6,945)	55	77	77
Fund Balance - Beginning of Year	83,355	410,695	10,757	637	637	692	<b>692</b>
<b>Fund Balance - End of Year</b>	<b>410,695</b>	<b>10,757</b>	<b>637</b>	<b>(6,308)</b>	<b>692</b>	<b>769</b>	<b>769</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

***Fund 395 2001 DDA TIF Debt Service Fund***

<b>Account Description</b>	<b>2003/04</b>	<b>2004/05</b>	<b>2005/06</b>	<b>2006/07</b>	<b>2006/07</b>	<b>2007/08</b>	<b>2007/08</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Manager Proposed</b>	<b>Council Adopted</b>
664 Interest	245	9,753	0	0	0	0	0
699.495 Cont.-DDA TIF Bond Constr.	1,000,000	112,099	0	0	0	0	0
699.496 Cont.-DDA Project Fund	0	225,000	805,670	885,000	892,000	969,000	969,000
<b>Total Revenues</b>	<b>1,000,245</b>	<b>346,852</b>	<b>805,670</b>	<b>885,000</b>	<b>892,000</b>	<b>969,000</b>	<b>969,000</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2003/04</b>	<b>2004/05</b>	<b>2005/06</b>	<b>2006/07</b>	<b>2006/07</b>	<b>2007/08</b>	<b>2007/08</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Manager Proposed</b>	<b>Council Adopted</b>
<b>Debt Service :</b>							
991.000 Principal	195,000	275,000	355,000	445,000	445,000	540,000	540,000
995.000 Interest	477,905	470,690	460,240	446,395	446,395	428,373	428,373
996.000 Paying Agent Fees	0	1,100	550	550	550	550	550
	672,905	746,790	815,790	891,945	891,945	968,923	968,923
<b>Total Expenditures</b>	<b>672,905</b>	<b>746,790</b>	<b>815,790</b>	<b>891,945</b>	<b>891,945</b>	<b>968,923</b>	<b>968,923</b>

## (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 Redevelopment 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.

**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 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 2007/08 Adopted Budget Analysis of Changes in Fund Balance

#### *Fund 398 2002 BRA TIF Debt Service Fund*

	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
Revenues	821,372	77,729	952,914	980,000	980,000	1,014,000	<b>1,014,000</b>
Expenditures	955,220	955,720	955,469	980,720	980,470	1,014,470	<b>1,014,470</b>
Excess of Revenues Over (Under) Expenses	(133,848)	(877,991)	(2,555)	(720)	(470)	(470)	(470)
Fund Balance - Beginning of Year	1,016,667	882,819	4,828	2,273	2,273	1,803	<b>1,803</b>
<b>Fund Balance - End of Year</b>	<b>882,819</b>	<b>4,828</b>	<b>2,273</b>	<b>1,553</b>	<b>1,803</b>	<b>1,333</b>	<b>1,333</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

***Fund 398 2002 BRA TIF Debt Service Fund***

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
664 Interest	6,267	5,742	54	0	0	0	0
699.494 Cont. - BRA Fund	0	10,000	952,860	980,000	980,000	1,014,000	1,014,000
699.498 Cont. - 2002 BRA TIF Bond Cor	815,105	61,987	0	0	0	0	0
<b>Total Revenues</b>	<b>821,372</b>	<b>77,729</b>	<b>952,914</b>	<b>980,000</b>	<b>980,000</b>	<b>1,014,000</b>	<b>1,014,000</b>

**Expenditure Detail**

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

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Debt Service :</b>							
991.000 Principal	0	0	0	25,000	25,000	60,000	60,000
995.000 Interest	955,220	955,220	955,219	955,220	955,220	954,220	954,220
996.000 Paying Agent Fees	0	500	250	500	250	250	250
	955,220	955,720	955,469	980,720	980,470	1,014,470	1,014,470
<b>Total Expenditures</b>	<b>955,220</b>	<b>955,720</b>	<b>955,469</b>	<b>980,720</b>	<b>980,470</b>	<b>1,014,470</b>	<b>1,014,470</b>

## Capital Projects Funds

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

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## (401) Capital Projects Fund

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

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

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

### City of Jackson Fiscal Year 2007/08 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 401 Capital Projects Fund***

	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
Revenues	349,458	230,479	306,936	448,000	534,060	621,203	<b>621,203</b>
Expenditures	349,458	202,598	306,881	448,000	561,990	621,203	<b>621,203</b>
Excess of Revenues Over (Under) Expenditures	0	27,881	55	0	(27,930)	0	<b>0</b>
Fund Balance - Beginning of Year	7,344	7,344	35,225	35,280	35,280	7,350	<b>7,350</b>
<b>Fund Balance - End of Year</b>	<b>7,344</b>	<b>35,225</b>	<b>35,280</b>	<b>35,280</b>	<b>7,350</b>	<b>7,350</b>	<b>7,350</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

***Fund 401 Capital Projects Fund***

<b>Account Description</b>	<b>2003/04</b>	<b>2004/05</b>	<b>2005/06</b>	<b>2006/07</b>	<b>2006/07</b>	<b>2007/08</b>	<b>2007/08</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Manager Proposed</b>	<b>Council Adopted</b>
664 Interest	0	7	0	0	0	0	0
675.021 Donations - Loomis Playground	0	0	0	0	0	6,858	6,858
675.023 Donations - Nixon Park/Pool	18,100	1,000	0	0	4,000	0	0
675.025 Donations - King Center Playgrd.	10,000	0	0	0	0	0	0
675.033 Donations - Regional Trail System	0	0	0	0	0	0	0
675.035 Donations - Nixon - Reed School	0	0	0	0	0	0	0
675.046 Donations - Youth Dev. Program	0	0	3,430	0	6,060	0	0
675.047 Donations - Wade Park	0	0	0	0	0	0	0
675.208 Donations - Sharp Park	0	10,000	0	0	0	0	0
699.101 Cont.- General Fund	0	29,124	21,566	23,000	24,000	24,345	24,345
699.245 Cont.- Public Improvement Fund	168,189	188,689	99,126	290,000	365,000	485,000	485,000
699.286 Cont.- CDBG	153,169	1,659	182,814	135,000	135,000	105,000	105,000
<b>Total Revenues</b>	<b>349,458</b>	<b>230,479</b>	<b>306,936</b>	<b>448,000</b>	<b>534,060</b>	<b>621,203</b>	<b>621,203</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Capital Projects Fund**  
**Project Costs & Related Funding**

A/C #	Project Name	2006/07 Projected					2007/08 Adopted				
		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
976.006	Nixon Park/Pool Improvements	16,500			4,000 (A)	20,500				0	
976.008	Sharp Park Pool/Maint. Bldg. Imp.	30,000				30,000				100,000	
976.013	Exchange Park - Court Improvements	0				0				70,000	
976.019	Loomis Park Playground/Entranceway	0				0			6,858 (B)	26,858	
976.052	George Wade Park Improvements	51,000				51,000				0	
976.053	Boos Center Parking Lot Imp.	83,500	65,000			148,500				0	
976.054	Public Arts Committee			24,000	27,930 (C)	51,930		24,345		24,345	
976.055	Parks-Youth Development Program				6,060 (D)	6,060				0	
976.056	Ganson/Bush Street Pocket Park	10,000	70,000			80,000				55,000	
976.057	Friendship Park Renovation	25,000				25,000				0	
976.058	Sharp Park Parking Improvements	30,000				30,000				0	
976.059	Sharp Park Mini-Golf Improvements	30,000				30,000				0	
976.060	Norm Creger Park Playgrd. Equip. Repl	60,000				60,000				0	
976.061	King Center Parking/Court Improvements	9,000				9,000			105,000	200,000	
976.063	Playground Improvements-Citywide									20,000	
976.064	Elnora Moorman Plaza (152 E. High)	0				0				25,000	
976.065	Optimist Park - Playgrd/Courts/Signage	0				0				80,000	
976.276	Cemetery Roadway Improvements	20,000				20,000				20,000	
<b>Totals</b>		<b>365,000</b>	<b>135,000</b>	<b>24,000</b>	<b>37,990</b>	<b>561,990</b>	<b>105,000</b>	<b>24,345</b>	<b>6,858</b>	<b>621,203</b>	

(A) Carryover of \$ 4,000 Consumers Donation Balance from FY 2006.  
(B) Donations Carryover of \$ 6,858.06 from FY 2004  
(C) Carryover of fund balance from FY 2006 of \$ 27,929.56  
(E) Deferred balance of Donations from FY 2006 - \$ 6,059.81.

Note: Donations Carryover of \$ 563.99 from FY 2006 for Regional Trail System Not Budgeted.

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

**Fund 401 Capital Projects Fund**  
**Dept 901 Capital Projects**

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
<b>Capital Outlay:</b>							
976.001 Lions Park Improvements	0	0	20,266	0	0	0	0
976.006 Nixon Park/Pool Improvements	26,143	1,000	74,123	0	20,500	0	0
976.008 Sharp Park Pool/Maint.Bldg.Imp.	0	0	16,050	0	30,000	100,000	100,000
976.013 Exchange Park-Court Imp.	0	0	0	0	0	70,000	70,000
976.019 Loomis Park Playground	0	0	0	0	0	26,858	26,858
976.023 Sharp Park Landscaping	0	63,721	7,850	0	0	0	0
976.025 Downtown Event Sound System	3,000	0	0	0	0	0	0
976.032 King Ctr. Comm. Playground	147,726	0	0	0	0	0	0
976.037 Sharp Park Playground Equip.	9,714	10,000	0	10,000	0	0	0
976.040 King Center Outdoor Imp.	39,102	0	0	0	0	0	0
976.043 Leakes Park Improvements	15,911	5,636	0	0	0	0	0
976.044 Loomis Park Court Imp.	0	56,576	0	0	0	0	0
976.045 Bucky Harris Park Fountain	6,608	3,203	0	0	0	0	0
976.046 Boos Center HVAC	97,042	7,924	636	0	0	0	0
976.048 Boos Center Restroom Imp.	0	0	10,865	0	0	0	0
976.049 King Center/Nixon Roof Imp.	0	14,651	2,587	0	0	0	0
976.050 King Center Building Imp.	0	1,659	91,964	0	0	0	0
976.051 Sharp Park Court Improvements	0	17,018	0	0	0	0	0
976.052 George Wade Park Improvements	0	0	9,952	30,000	51,000	0	0
976.053 Boos Center Parking Lot Imp.	0	0	44,891	0	148,500	0	0
976.054 Public Arts Committee	0	1,250	21,511	23,000	51,930	24,345	24,345
976.055 Parks - Youth Dev. Program	0	0	3,430	0	6,060	0	0
976.056 Ganson/Bush Street Pocket Park	0	0	2,756	80,000	80,000	55,000	55,000
976.057 Friendship Park Renovation	0	0	0	25,000	25,000	0	0
976.058 Sharp Park Parking Imp.	0	0	0	30,000	30,000	0	0
976.059 Sharp Park Mini-Golf Imp.	0	0	0	30,000	30,000	0	0
976.060 Norm Creger Park Plygrd/Equip.	0	0	0	60,000	60,000	0	0
976.061 King Center Parking/Court Imp.	0	0	0	140,000	0	200,000	200,000
976.063 Playground Imp.-Citywide	0	0	0	0	9,000	20,000	20,000
976.064 E. Moorman Plaza (152 E High)	0	0	0	0	0	25,000	25,000
976.065 Optimist Pk-Plygrd/Cts./Signs	0	0	0	0	0	80,000	80,000
976.276 Cemetery Roadway Imp.	0	0	0	20,000	20,000	20,000	20,000
980.276 Cemetery Building/Contents	4,212	19,960	0	0	0	0	0
<b>Total Expenditures</b>	<b>349,458</b>	<b>202,598</b>	<b>306,881</b>	<b>448,000</b>	<b>561,990</b>	<b>621,203</b>	<b>621,203</b>

## (402) Water Equipment and Replacement Fund

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

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

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

### City of Jackson Fiscal Year 2007/08 Adopted Budget Analysis of Changes in Fund Balance

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

	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
Revenues	1,612,341	1,723,168	2,365,084	1,820,000	1,865,850	1,360,000	1,360,000
Expenditures:	1,342,186	1,622,766	1,622,246	1,424,801	2,388,146	1,791,213	1,791,213
Excess of Revenues Over (Under) Expenditures	270,155	100,402	742,838	395,199	(522,296)	(431,213)	(431,213)
Fund Balance - Beginning of Year	982,160	1,252,315	1,352,717	2,095,555	2,095,555	1,573,259	1,573,259
<b>Fund Balance - End of Year</b>	<b>1,252,315</b>	<b>1,352,717</b>	<b>2,095,555</b>	<b>2,490,754</b>	<b>1,573,259</b>	<b>1,142,046</b>	<b>1,142,046</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
664 Interest	12,341	23,168	62,548	20,000	65,850	60,000	60,000
685.000 Insurance Refund	0	0	2,536	0	0	0	0
699.591 Cont.-Water Fund	1,600,000	1,700,000	2,300,000	1,800,000	1,800,000	1,300,000	1,300,000
<b>Total Revenues</b>	<b>1,612,341</b>	<b>1,723,168</b>	<b>2,365,084</b>	<b>1,820,000</b>	<b>1,865,850</b>	<b>1,360,000</b>	<b>1,360,000</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	68,920	77,790	71,965	56,304	90,328	68,208	68,208
707 Wages-Temporary	718	363	1,581	0	124	0	0
709 Overtime	1,962	8,340	8,402	13,396	13,550	8,550	8,550
715 Employers FICA	5,354	6,255	6,297	5,332	7,956	5,872	5,872
719 Health Insurance	7,142	9,373	12,726	10,295	11,516	10,809	10,809
719.678 RX Drug Insurance	0	0	273	0	2,478	2,517	2,517
722 Pension-General	1,723	2,894	3,666	3,833	5,713	4,222	4,222
724 Unemployment	287	330	153	354	294	222	222
724.001 Workers Compensation	730	1,079	994	739	1,079	815	815
725 Other Fringe Benefits	1,571	2,271	1,290	1,088	1,427	1,077	1,077
	<b>88,407</b>	<b>108,695</b>	<b>107,347</b>	<b>91,341</b>	<b>134,465</b>	<b>102,292</b>	<b>102,292</b>
<b>Material and Supplies:</b>							
782 Materials	8,080	1,050	1,336	0	2,000	0	0
	<b>8,080</b>	<b>1,050</b>	<b>1,336</b>	<b>0</b>	<b>2,000</b>	<b>0</b>	<b>0</b>
<b>Contractual and Other:</b>							
818 Contractual Services	670,234	985,420	1,029,722	407,869	1,330,699	705,978	705,978
943 Equipment Rental - MP	1,213	1,156	3,754	0	2,000	0	0
966 PW Overhead	589	570	739	0	0	0	0
967 ENG Overhead	52,101	57,314	53,742	48,790	72,714	53,730	53,730
	<b>724,137</b>	<b>1,044,460</b>	<b>1,087,957</b>	<b>456,659</b>	<b>1,405,413</b>	<b>759,708</b>	<b>759,708</b>
<b>New Water Main Construction</b>	<b>820,624</b>	<b>1,154,205</b>	<b>1,196,640</b>	<b>548,000</b>	<b>1,541,878</b>	<b>862,000</b>	<b>862,000</b>

**WORK PROJECT DETAIL**

**Work Project Titles:**

Brown: Elmwood to High	-	-	-	-	-	22,000	22,000
Clinton: Adams to Monroe	-	-	-	-	202,359	-	-
Douglas: Third to Woodbridge	171,000	-	-	-	67,100	114,000	114,000
Dwight: Michigan to North End (Design)	21,000	-	-	-	4,221	18,000	18,000
Elm: Ganson to North	136,000	-	-	-	105,759	-	-
Grinnell: Norfolk to North End (Design)	16,000	-	-	-	-	-	-
Hibbard: RR to North	17,000	-	-	-	16,000	260,000	260,000
Loomis: Ganson to Leroy	-	-	-	-	99,929	-	-
Milwaukee: High to Morrell	-	-	-	-	246,100	-	-
Misc. Water Projects	16,000	-	-	-	25,353	12,000	12,000
Monroe: Blackstone/Clinton (Design)	-	-	-	-	-	28,000	28,000
Norfolk: Wisner to Bowen	46,000	-	-	-	-	-	-
S. Cooper St.: Watermain Extension	-	-	-	-	234,318	-	-
Seymour: Michigan to Ganson	-	-	-	-	110,833	-	-
Washington: First to Francis	-	-	-	-	319,200	-	-
Whitney: North to Porter	29,000	-	-	-	24,000	388,000	388,000
Wildwood: Daniel to Wisner (Design)	-	-	-	-	-	20,000	20,000
Wildwood: West to Edward	96,000	-	-	-	86,706	-	-
	<b>548,000</b>	<b>1,541,878</b>	<b>862,000</b>	<b>862,000</b>	<b>862,000</b>	<b>862,000</b>	<b>862,000</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
<b>Capital Outlay:</b>							
972 Water Mains	0	57,754	74,729	37,555	39,376	27,856	<b>27,856</b>
976 Building Additions	214,805	193,261	122,021	250,270	310,239	165,200	<b>165,200</b>
982 Machinery & Equipment	144,755	19,604	34,283	53,300	94,070	70,820	<b>70,820</b>
982.001 Meters	50,937	80,568	57,329	96,100	86,425	163,529	<b>163,529</b>
982.002 Wellfield	12,453	29,970	23,530	70,300	70,300	52,300	<b>52,300</b>
982.003 Pumping Station	0	0	0	40,000	0	0	<b>0</b>
982.004 Storage Tanks	12,800	0	114	7,000	7,000	0	<b>0</b>
982.005 Engineering	61,981	22,578	12,506	84,000	119,500	143,492	<b>143,492</b>
982.006 Treatment Plant	4,501	5,193	8,878	13,600	1,100	13,600	<b>13,600</b>
982.009 State Prison of Michigan	0	0	0	0	25,320	25,320	<b>25,320</b>
983 Office Equipment	19,330	10,514	18,373	21,386	21,334	10,836	<b>10,836</b>
984.003 GIS Projects	0	31,175	15,862	60,290	18,260	68,260	<b>68,260</b>
985 Vehicles	0	17,944	57,981	143,000	53,344	188,000	<b>188,000</b>
	<b>521,562</b>	<b>468,561</b>	<b>425,606</b>	<b>876,801</b>	<b>846,268</b>	<b>929,213</b>	<b>929,213</b>
<b>Total Capital Assets-Other</b>	<b>521,562</b>	<b>468,561</b>	<b>425,606</b>	<b>876,801</b>	<b>846,268</b>	<b>929,213</b>	<b>929,213</b>
<b>Total Expenses</b>	<b>1,342,186</b>	<b>1,622,766</b>	<b>1,622,246</b>	<b>1,424,801</b>	<b>2,388,146</b>	<b>1,791,213</b>	<b>1,791,213</b>

## (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 2007/08 Adopted Budget Analysis of Changes in Fund Balance

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

	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
Revenues	374,407	392,347	382,748	477,102	487,450	481,583	481,583
Expenditures	374,400	392,430	387,360	477,102	482,762	481,583	481,583
Excess of Revenues Over (Under) Expenditures	7	(83)	(4,612)	0	4,688	0	0
Fund Balance - Beginning of Year	0	7	(76)	(4,688)	(4,688)	0	0
<b>Fund Balance - End of Year</b>	<b>7</b>	<b>(76)</b>	<b>(4,688)</b>	<b>(4,688)</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
664 Interest	7	87	92	0	0	0	0
698 Miscellaneous	0	109	0	0	0	0	0
699.590 Cont.-Sewer Fund	374,400	392,151	382,656	477,102	487,450	481,583	481,583
<b>Total Revenues</b>	<b>374,407</b>	<b>392,347</b>	<b>382,748</b>	<b>477,102</b>	<b>487,450</b>	<b>481,583</b>	<b>481,583</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	75,519	83,963	84,818	96,000	92,000	94,760	94,760
707 Wages-Temporary	4,587	2,549	2,209	5,000	2,000	3,000	3,000
709 Overtime	5,168	4,483	5,146	6,000	5,200	5,356	5,356
715 Employers FICA	6,288	6,836	6,953	8,186	7,589	7,888	7,888
719 Health Insurance	18,563	25,061	24,680	28,579	25,000	23,500	23,500
719.678 RX Drug Insurance	0	0	776	0	5,043	5,195	5,195
722 Pension-General	1,966	3,065	4,028	5,610	5,346	5,506	5,506
724 Unemployment	348	217	679	642	348	362	362
724.001 Workers Compensation	2,047	2,284	2,313	2,600	2,348	2,440	2,440
725 Other Fringe Benefits	1,394	1,477	904	2,141	1,500	1,888	1,888
	<b>115,880</b>	<b>129,935</b>	<b>132,506</b>	<b>154,758</b>	<b>146,374</b>	<b>149,895</b>	<b>149,895</b>
<b>Material and Supplies:</b>							
782 Materials	26,486	27,757	20,537	38,177	32,985	51,128	51,128
	<b>26,486</b>	<b>27,757</b>	<b>20,537</b>	<b>38,177</b>	<b>32,985</b>	<b>51,128</b>	<b>51,128</b>
<b>Contractual and Other:</b>							
818 Contractual Services	30,366	1,000	11,494	39,180	40,130	10,180	10,180
853 Telephone	417	592	424	737	737	737	737
914 Insurance	0	13,800	13,800	14,076	18,884	18,884	18,884
943 Equipment Rental - MP	141,049	163,095	150,499	158,774	155,000	159,653	159,653
960 Education & Training	0	0	22	0	0	0	0
966 PW Overhead	59,880	55,893	56,885	71,400	88,452	91,106	91,106
967 ENG Overhead	322	358	1,193	0	200	0	0
	<b>232,034</b>	<b>234,738</b>	<b>234,317</b>	<b>284,167</b>	<b>303,403</b>	<b>280,560</b>	<b>280,560</b>
<b>Sewer Maintenance</b>	<b>374,400</b>	<b>392,430</b>	<b>387,360</b>	<b>477,102</b>	<b>482,762</b>	<b>481,583</b>	<b>481,583</b>

**WORK PROJECT DETAIL**

**Work Project Titles:**

283 Homewild Sewer Separation	0	0	474	0	0	0	0
284 Teneyck Sewer Separation	0	0	6,338	0	0	0	0
285 Sewer Repair-917 S. Jackson	0	0	9,800	0	0	0	0
290 Repair By DPW	69,692	60,070	62,543	79,000	77,000	79,130	79,130
291 Repair By Contractor	26,821	0	0	6,180	4,000	6,180	6,180
292 Clean And Flush	142,675	155,238	141,262	156,095	156,095	157,000	157,000
293 Stake And Locate	17,715	23,755	34,870	44,590	44,590	46,108	46,108
294 Manhole Work	54,458	63,654	44,176	44,717	44,717	46,059	46,059
295 Map Update	0	0	2,000	0	0	0	0
297 Sundry Maintenance	1,223	1,175	105	0	218	225	225
297G Sewer Maint.-GIS	4,206	2,218	4,118	8,000	7,000	7,210	7,210
299 Heavy Sewer Cleaning	23,809	31,106	25,301	40,060	40,060	41,628	41,628
300 Sewer Maint.-Sewer Separation	879	1,289	61	9,636	14,500	14,935	14,935
301 Sewer Televising	29,515	40,100	42,512	45,748	45,703	47,074	47,074
303 Unreimbursable Sewer Backup	3,407	13,825	13,800	14,076	18,884	18,884	18,884
Video Insp. Vehicle Eq. Upgrades	0	0	0	0	0	17,150	17,150
GEO DataBase	0	0	0	29,000	29,995	0	0
	<b>374,400</b>	<b>392,430</b>	<b>387,360</b>	<b>477,102</b>	<b>482,762</b>	<b>481,583</b>	<b>481,583</b>

## (405) Sanitary Sewer Replacement Fund

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

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

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

### City of Jackson Fiscal Year 2007/08 Adopted Budget Analysis of Changes in Fund Balance

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

	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
Revenues	609,191	624,439	685,070	671,000	692,000	692,000	692,000
Expenditures	259,842	366,629	750,970	654,400	654,244	667,000	667,000
Excess of Revenues Over (Under) Expenditures	349,349	257,810	(65,900)	16,600	37,756	25,000	25,000
Fund Balance - Beginning of Year	544,587	893,936	1,151,746	1,085,846	1,085,846	1,123,602	1,123,602
<b>Fund Balance - End of Year</b>	<b>893,936</b>	<b>1,151,746</b>	<b>1,085,846</b>	<b>1,102,446</b>	<b>1,123,602</b>	<b>1,148,602</b>	<b>1,148,602</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

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

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
664 Interest	9,191	17,990	37,070	23,000	44,000	44,000	44,000
698 Miscellaneous	0	6,449	0	0	0	0	0
699.590 Cont.- Sewer Fund	600,000	600,000	648,000	648,000	648,000	648,000	648,000
<b>Total Revenues</b>	<b>609,191</b>	<b>624,439</b>	<b>685,070</b>	<b>671,000</b>	<b>692,000</b>	<b>692,000</b>	<b>692,000</b>

**Expenditure Detail**

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

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	69,163	55,232	52,148	54,080	47,135	66,004	66,004
707 Wages-Temporary	5,982	4,377	1,793	7,056	3,629	3,420	3,420
709 Overtime	111	1,677	4,425	3,104	2,242	2,322	2,322
715 Employers FICA	5,546	4,767	4,442	4,914	4,055	5,489	5,489
719 Health Insurance	10,859	7,959	8,524	9,888	7,470	10,460	10,460
719.678 RX Drug Insurance	0	0	187	0	1,739	2,436	2,436
722 Pension-General	1,658	2,046	2,547	3,145	2,716	3,758	3,758
724 Unemployment	215	218	310	290	153	215	215
724.001 Workers Compensation	1,119	818	818	710	563	789	789
725 Other Fringe Benefits	1,726	1,280	682	1,047	745	1,043	1,043
	96,379	78,374	75,876	84,234	70,447	95,936	95,936
<b>Material and Supplies:</b>							
782 Materials	7,441	18,046	4,313	0	250	0	0
	7,441	18,046	4,313	0	250	0	0
<b>Contractual and Other:</b>							
818 Contractual Services	71,079	212,797	615,974	530,137	535,983	523,239	523,239
943 Equipment Rental - MP	32,283	16,309	17,234	0	10,000	0	0
966 PW Overhead	13,747	5,641	5,886	0	3,000	0	0
967 ENG Overhead	38,913	35,462	31,687	40,029	34,564	47,825	47,825
	156,022	270,209	670,781	570,166	583,547	571,064	571,064
<b>New Sewer Construction</b>	<b>259,842</b>	<b>366,629</b>	<b>750,970</b>	<b>654,400</b>	<b>654,244</b>	<b>667,000</b>	<b>667,000</b>

*(See Work Project Details Next Page)*

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
<b><u>WORK PROJECT DETAIL</u></b>				
<b>Work Project Titles:</b>				
Blackstone: Ganson to Montgomery	124,000	105,000	-	-
Bowen: Franklin to Michigan (Engr)	5,000	-	-	-
Center: Ganson to Hallett	-	-	50,000	50,000
Clinton: Lansing to Monroe	-	21,500	-	-
Elm: Homewild to North	26,000	5,523	-	-
First: Greenwood to Morrell	-	-	154,000	154,000
Hibbard: RR to North	-	-	41,000	41,000
Lift Station Engineering	10,000	12,500	-	-
Michigan: Cooper to Perrine	-	-	147,000	147,000
Michigan: West to First	194,000	173,000	-	-
Milwaukee: High to Morrell	-	56,341	-	-
Misc. Sanitary Sewer Construction	44,000	36,678	44,000	44,000
Monroe: Blackstone to Myrtle	-	102,776	-	-
Myrtle to WWTP Force Main (Engr)	20,000	-	20,000	20,000
Sewer Flow Monitor - Permanent Install	96,000	2,000	94,000	94,000
Sewer Mapping & GIS	15,000	15,000	25,000	25,000
Sewer Needs & Permits	15,000	20,000	30,000	30,000
Sewer Separations - Const.	23,000	53,363	30,000	30,000
Sewer Separations - Engineering	10,000	-	-	-
Sewer Televising	30,000	28,000	32,000	32,000
Seymour: Michigan to Ganson	-	4,246	-	-
Smoke Testing	12,000	-	-	-
Wildwood: West to Steward	30,400	18,317	-	-
	<b>654,400</b>	<b>654,244</b>	<b>667,000</b>	<b>667,000</b>

## (406) Wastewater Equipment Replacement Fund

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

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

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

### City of Jackson Fiscal Year 2007/08 Adopted Budget Analysis of Changes in Fund Balance

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

	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
Revenues	418,496	443,131	544,525	507,800	546,800	690,000	690,000
Expenditures	29,942	53,868	147,786	2,860,000	375,000	3,315,000	3,315,000
Excess of Revenues Over (Under) Expenditures	388,554	389,263	396,739	(2,352,200)	171,800	(2,625,000)	(2,625,000)
Fund Balance - Beginning of Year	2,429,211	2,817,765	3,207,028	3,603,767	3,603,767	3,775,567	3,775,567
<b>Fund Balance - End of Year</b>	<b>2,817,765</b>	<b>3,207,028</b>	<b>3,603,767</b>	<b>1,251,567</b>	<b>3,775,567</b>	<b>1,150,567</b>	<b>1,150,567</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

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

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
664 Interest	31,638	56,273	121,725	85,000	124,000	90,000	90,000
699.590 Cont.-Sewer Fund	386,858	386,858	422,800	422,800	422,800	600,000	600,000
<b>Total Revenues</b>	<b>418,496</b>	<b>443,131</b>	<b>544,525</b>	<b>507,800</b>	<b>546,800</b>	<b>690,000</b>	<b>690,000</b>

**Expenditure Detail**

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

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Contractual And Other:</b>							
956.001 Contingency	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
<b>Capital Outlay:</b>							
976 Building Additions	0	0	0	0	0	0	0
982 Machinery & Equipment	16,617	30,113	31,685	50,000	50,000	75,000	75,000
982.001 Meters	0	8,577	65,319	15,000	15,000	15,000	15,000
982.003 Pumping Station	0	4,478	0	25,000	25,000	25,000	25,000
982.006 Treatment Plant	13,325	10,700	9,090	2,540,000	100,000	3,200,000	3,200,000
985 Vehicles	0	0	41,692	230,000	185,000	0	0
	29,942	53,868	147,786	2,860,000	375,000	3,315,000	3,315,000
<b>Total Expenditures</b>	<b>29,942</b>	<b>53,868</b>	<b>147,786</b>	<b>2,860,000</b>	<b>375,000</b>	<b>3,315,000</b>	<b>3,315,000</b>

## (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 2007/08 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 424 2003 Michigan Transportation Fund Bond Construction Fund***

	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
Revenues	15,076	4,810	0	0	0	0	0
Expenditures	471,350	265,021	0	0	0	0	0
Excess of Revenues Over (Under) Expenditures	(456,274)	(260,211)	0	0	0	0	0
Fund Balance - Beginning of Year	716,485	260,211	0	0	0	0	0
<b>Fund Balance - End of Year</b>	<b>260,211</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

***Fund 424 2003 Michigan Transportation Fund Bond Construction Fund***

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
539.027 State Grant-Salt Storage Bldg.	7,624	0	0	0	0	0	0
664 Interest	7,452	4,810	0	0	0	0	0
696 Bond Proceeds	0	0	0	0	0	0	0
<b>Total Revenues</b>	<b>15,076</b>	<b>4,810</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

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

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Contractual And Other:</b>							
818 Cont. Service - Bonds	0	0	0	0	0	0	0
999.202 Contribution - Major Street Fund	351,338	230,044	0	0	0	0	0
999.203 Contribution - Local Street Fund	77,881	34,977	0	0	0	0	0
	429,219	265,021	0	0	0	0	0
<b>Capital Outlay:</b>							
976.036 Salt Building	42,131	0	0	0	0	0	0
	42,131	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>471,350</b>	<b>265,021</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## (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 2007/08 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 465 City Hall Construction Fund***

	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
Revenues	9,813,579	98,184	46,029	0	4,000	0	0
Expenditures	1,424,448	7,409,109	1,064,688	0	63,547	0	0
Excess of Revenues Over (Under) Expenditures	8,389,131	(7,310,925)	(1,018,659)	0	(59,547)	0	0
Fund Balance - Beginning of Year	0	8,389,131	1,078,206	59,547	59,547	0	0
<b>Fund Balance - End of Year</b>	<b>8,389,131</b>	<b>1,078,206</b>	<b>59,547</b>	<b>59,547</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

***Fund 465 City Hall Construction Fund***

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
582 Contribution from County	0	0	23,442	0	0	0	0
664 Interest	71,908	98,184	22,587	0	4,000	0	0
696 Bond Proceeds	9,741,671	0	0	0	0	0	0
<b>Total Revenues</b>	<b>9,813,579</b>	<b>98,184</b>	<b>46,029</b>	<b>0</b>	<b>4,000</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

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

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Contractual And Other:</b>							
818 Cont. Service - Bonds	78,568	0	0	0	0	0	0
956.001 Contingency	0	0	0	0	0	0	0
	78,568	0	0	0	0	0	0
<b>Capital Outlay:</b>							
976.011 City Hall Improvements	1,345,880	7,409,109	1,064,688	0	63,547	0	0
	1,345,880	7,409,109	1,064,688	0	63,547	0	0
<b>Total Expenditures</b>	<b>1,424,448</b>	<b>7,409,109</b>	<b>1,064,688</b>	<b>0</b>	<b>63,547</b>	<b>0</b>	<b>0</b>

## (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 2007/08 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 494 Brownfield Redevelopment Authority Fund***

	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
Revenues	1,174,884	1,353,161	1,416,073	1,324,842	1,392,295	1,457,237	1,457,237
Expenditures	376,964	310,218	1,038,046	1,178,716	1,294,415	1,209,375	1,209,375
Excess of Revenues Over (Under) Expenditures	797,920	1,042,943	378,027	146,126	97,880	247,862	247,862
Fund Balance - Beginning of Year	197,347	995,267	2,038,210	2,416,237	2,416,237	2,514,117	2,514,117
<b>Fund Balance - End of Year</b>	<b>995,267</b>	<b>2,038,210</b>	<b>2,416,237</b>	<b>2,562,363</b>	<b>2,514,117</b>	<b>2,761,979</b>	<b>2,761,979</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

***Fund 494 Brownfield Redevelopment Authority Fund***

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
403.001 Curr. Prop. Taxes-Wolverine	115,742	79,767	88,514	0	0	0	0
403.002 Curr. Prop. Taxes-Miller Truck.	9,093	0	0	0	0	0	0
403.003 Curr. Prop. Taxes-Micromatic	0	3,278	3,586	3,800	3,583	3,600	3,600
403.004 Curr. Prop. Taxes-Consumers	845,825	1,063,298	1,074,376	1,080,000	1,113,452	1,138,035	1,138,035
403.005 Curr. Prop. Taxes-JGW	15,039	15,543	15,595	16,500	16,565	17,050	17,050
403.006 Curr. Prop. Taxes-Home Depot	185,632	173,067	171,976	165,000	183,695	188,000	188,000
403.007 Curr. Prop. Taxes-Heat Control.	0	0	0	19,542	0	18,400	18,400
403.008 Curr. Prop. Taxes-Lifeways	0	0	0	0	0	12,152	12,152
664 Interest	3,553	18,208	62,026	40,000	75,000	80,000	80,000
<b>Total Revenues</b>	<b>1,174,884</b>	<b>1,353,161</b>	<b>1,416,073</b>	<b>1,324,842</b>	<b>1,392,295</b>	<b>1,457,237</b>	<b>1,457,237</b>

**Expenditure Detail**

***Fund 494 Brownfield Redevelopment Authority Fund***  
***Dept 745 Brownfield Redevelopment Projects***

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Contractual And Other :</b>							
818.026 BRA Plan - Wolverine Tech.	177,182	107,138	0	0	0	0	0
818.027 BRA Plan - Miller Trucking	0	0	0	0	0	0	0
818.030 BRA Plan - Micromatic	0	3,278	0	3,800	7,169	3,600	3,600
818.031 BRA Plan - Jack. Glass Works	13,838	14,310	14,328	15,197	15,262	15,700	15,700
818.032 BRA Plan - Home Depot	185,632	173,067	69,687	165,000	285,984	12,350	12,350
818.048 BRA Plan - Heat Controller	0	0	0	8,719	0	8,719	8,719
818.xxx BRA Plan - Lifeways	0	0	0	0	0	0	0
956.000 Administration	312	2,425	1,171	6,000	6,000	6,000	6,000
999.643 Contrib.-Loc.Site Remed.Rev.Fd.	0	0	0	0	0	149,006	149,006
999.398 Contrib.-2002 BRA TIF D/S Fund	0	10,000	952,860	980,000	980,000	1,014,000	1,014,000
	<b>376,964</b>	<b>310,218</b>	<b>1,038,046</b>	<b>1,178,716</b>	<b>1,294,415</b>	<b>1,209,375</b>	<b>1,209,375</b>
<b>Total Expenditures</b>	<b>376,964</b>	<b>310,218</b>	<b>1,038,046</b>	<b>1,178,716</b>	<b>1,294,415</b>	<b>1,209,375</b>	<b>1,209,375</b>

## (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 2007/08 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 495 2001 DDA TIF Bond Construction Fund***

	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
Revenues	35,791	0	0	0	0	0	0
Expenditures	1,649,512	147,977	0	0	0	0	0
Excess of Revenues Over (Under) Expenditures	(1,613,721)	(147,977)	0	0	0	0	0
Fund Balance - Beginning of Year	1,761,698	147,977	0	0	0	0	0
<b>Fund Balance - End of Year</b>	<b>147,977</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

***Fund 495 2001 DDA TIF Bond Construction Fund***

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	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	13,000	0	0	0	0	0	0
664 Interest	13,041	0	0	0	0	0	0
668 Rents and Royalties	9,750	0	0	0	0	0	0
699.286 Cont. CDBG	0	0	0	0	0	0	0
<b>Total Revenues</b>	<b>35,791</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

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

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Contractual And Other :</b>							
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
<b>Capital Outlay:</b>							
973.400 Land Acq. - Bldg. Site	0	0	0	0	0	0	0
973.401 Land Acq. - Other	306,954	3,771	0	0	0	0	0
974.401 Land Imp. - Site Prep.	28,401	0	0	0	0	0	0
974.403 Land Imp. - Environmental	0	0	0	0	0	0	0
974.405 Land Imp. - Streets/Streetscape	254,157	32,107	0	0	0	0	0
999.202 Contrib.-Major St. Fd. (St.scape)	60,000	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	1,000,000	112,099	0	0	0	0	0
	1,649,512	147,977	0	0	0	0	0
<b>Total Expenditures</b>	<b>1,649,512</b>	<b>147,977</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## (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 2007/08 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 496 Downtown Development Authority Project Fund***

	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
Revenues	852,766	893,562	926,040	899,000	949,000	976,000	976,000
Expenditures	112,285	511,784	1,085,640	1,159,460	1,181,460	1,259,222	1,259,222
Excess of Revenues Over (Under) Expenditures	740,481	381,778	(159,600)	(260,460)	(232,460)	(283,222)	(283,222)
Fund Balance - Beginning of Year	452,077	1,192,558	1,574,336	1,414,736	1,414,736	1,182,276	1,182,276
<b>Fund Balance - End of Year</b>	<b>1,192,558</b>	<b>1,574,336</b>	<b>1,414,736</b>	<b>1,154,276</b>	<b>1,182,276</b>	<b>899,054</b>	<b>899,054</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

***Fund 496 Downtown Development Authority Project Fund***

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
403 Current Property Taxes	847,306	869,006	872,740	850,000	895,000	917,000	917,000
664 Interest	5,460	15,556	44,300	40,000	45,000	50,000	50,000
668 Rents - Hayes Hotel	0	9,000	9,000	9,000	9,000	9,000	9,000
<b>Total Revenues</b>	<b>852,766</b>	<b>893,562</b>	<b>926,040</b>	<b>899,000</b>	<b>949,000</b>	<b>976,000</b>	<b>976,000</b>

**Expenditure Detail**

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

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Contractual And Other :</b>							
931.002 Bldg. Maint. - Hayes Hotel	0	113,562	104,653	100,000	115,000	115,000	115,000
956.001 Contingency	0	0	0	0	0	0	0
963.496 Misc. CE Project Expenses	0	230	1,600	0	0	0	0
999.323 Cont.-MULA Loan D/S Fd.	84,000	144,000	144,000	144,000	144,000	144,000	144,000
999.395 Cont.-2001 DDA TIF D/S Fd.	0	225,000	805,670	885,000	892,000	969,000	969,000
999.585 Cont.-Auto Parking Fund	28,285	28,992	29,717	30,460	30,460	31,222	31,222
	112,285	511,784	1,085,640	1,159,460	1,181,460	1,259,222	1,259,222
<b>Total Expenditures</b>	<b>112,285</b>	<b>511,784</b>	<b>1,085,640</b>	<b>1,159,460</b>	<b>1,181,460</b>	<b>1,259,222</b>	<b>1,259,222</b>

## (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 2007/08 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 498 2002 BRA TIF Bond Construction Fund***

	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
Revenues	13,108	1,620	0	0	0	0	0
Expenditures	1,755,512	343,959	0	0	0	0	0
Excess of Revenues Over (Under) Expenditures	(1,742,404)	(342,339)	0	0	0	0	0
Fund Balance - Beginning of Year	2,084,743	342,339	0	0	0	0	0
<b>Fund Balance - End of Year</b>	<b>342,339</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

***Fund 498 2002 BRA TIF Bond Construction Fund***

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
664 Interest	13,108	1,620	0	0	0	0	0
696 Bond Proceeds	0	0	0	0	0	0	0
<b>Total Revenues</b>	<b>13,108</b>	<b>1,620</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

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

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Contractual And Other :</b>							
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
<b>Capital Outlay:</b>							
974.401 Land Imp. - Site Prep.	109,005	0	0	0	0	0	0
974.403 Land Imp. - Environmental	69,633	0	0	0	0	0	0
974.500 Land Imp. - Parking	761,769	281,972	0	0	0	0	0
999.398 Cont.-2002 BRA TIF D/S Fd.	815,105	61,987	0	0	0	0	0
	1,755,512	343,959	0	0	0	0	0
<b>Total Expenditures</b>	<b>1,755,512</b>	<b>343,959</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Enterprise Funds

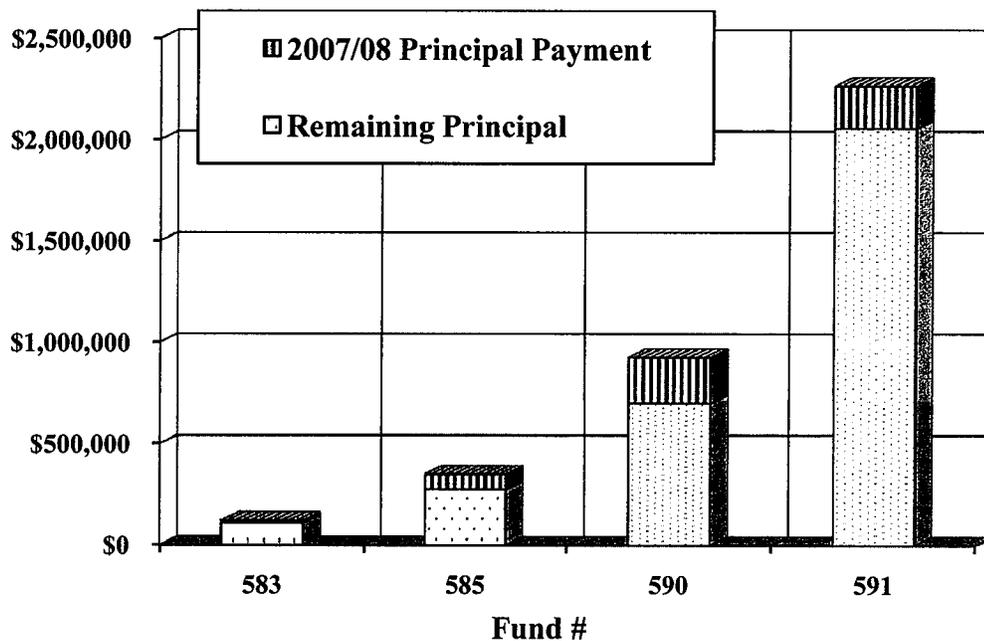
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Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises -- where the intent of the government's commission is that the cost of providing goods or services to the general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

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**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Enterprise Funds**  
**Debt Summary**

Fund#	Issue Name	Date Issued	Issue Amount	Principal Outstanding 6/30/2007	FY 2007/08	
					Principal	Interest
583	Ella W. Sharp Endowment Fund Loan	3/28/1995	\$ 200,000	\$ 120,000	\$ 10,000	\$ 3,000
585	Installment Purchase Contract - Lot #8	10/28/1996	733,000	350,000	75,000	14,656
590	Sewage Disp. Sys. Revenue Bonds - 1996	11/1/1996	995,000	150,000	150,000	3,750
590	Sewage Disp. Sys. Revenue Bonds - 2000	10/1/2000	995,000	775,000	75,000	37,788
			<u>1,990,000</u>	<u>925,000</u>	<u>225,000</u>	<u>41,538</u>
591	1999 Water Revenue Bonds	5/20/1999	4,920,000	2,265,000	210,000	103,023
<b>Enterprise Fund Totals</b>			<b>\$ 7,843,000</b>	<b>\$ 3,660,000</b>	<b>\$ 520,000</b>	<b>\$ 162,217</b>



## (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 2007/08 Adopted Budget Analysis of Estimated Changes in Working Capital

#### *Fund 583 Sharp Park Golf Practice Center Fund*

	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
Revenues	60,763	48,756	51,320	87,900	72,600	85,300	<b>85,300</b>
Expenses	81,726	67,223	72,502	84,223	80,586	84,789	<b>84,789</b>
Excess of Revenues Over (Under)							
Expenses	(20,963)	(18,467)	(21,182)	3,677	(7,986)	511	<b>511</b>
Add: Depreciation	17,836	17,836	17,836	17,836	17,836	17,836	<b>17,836</b>
Repayment of Loan	0	0	(10,000)	(10,000)	(10,000)	(10,000)	<b>(10,000)</b>
Increase (Decrease) in Working capital	(3,127)	(631)	(13,346)	11,513	(150)	8,347	<b>8,347</b>
Working Capital - Beginning of Year	9,608	6,481	5,850	(7,496)	(7,496)	(7,646)	<b>(7,646)</b>
Working Capital - End of Year	<b>6,481</b>	<b>5,850</b>	<b>(7,496)</b>	<b>4,017</b>	<b>(7,646)</b>	<b>701</b>	<b>701</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

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

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
644 Merchandise	3,819	2,672	2,856	7,800	3,100	7,800	7,800
651.001 Golf Fees	55,360	45,169	48,298	80,000	59,500	77,500	77,500
664 Interest	119	136	19	100	0	0	0
685.677 Insurance Refund-W/C	1,240	0	0	0	0	0	0
699.245 Contrib.-Public Imp. Fd.	0	0	0	0	10,000	0	0
699.719 Contrib.-Cuiss Endowment	225	779	147	0	0	0	0
<b>Total Revenues</b>	<b>60,763</b>	<b>48,756</b>	<b>51,320</b>	<b>87,900</b>	<b>72,600</b>	<b>85,300</b>	<b>85,300</b>

**Expenditure Detail**

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

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
707 Wages-Temporary	45,712	32,986	39,818	41,875	41,500	43,698	43,698
715 Employers FICA	3,446	2,518	3,071	3,478	3,300	3,343	3,343
724 Unemployment Comp.	575	595	840	1,205	1,200	1,606	1,606
724.001 Workers Compensation	1,108	757	923	1,046	1,000	1,006	1,006
	50,841	36,856	44,652	47,604	47,000	49,653	49,653
<b>Material And Supplies:</b>							
745 Program Supplies	3,043	5,948	775	2,500	1,250	2,500	2,500
776 Custodial Supplies	0	0	0	250	0	250	250
778 Equipment Maint Supplies	419	806	294	1,000	500	1,000	1,000
	3,462	6,754	1,069	3,750	1,750	3,750	3,750
<b>Contractual And Other:</b>							
818.583 Cont. Serv.- Learning Ctr. Imp.	0	0	2,750	7,500	6,500	6,000	6,000
853 Telephone	0	0	189	500	500	500	500
914 Insurance	0	257	277	283	300	300	300
920 Utilities	723	170	0	1,250	1,250	1,250	1,250
933 Equipment Maintenance	0	545	991	1,000	0	1,000	1,000
965.101 Admin. - General Fund	1,864	1,305	1,238	1,500	2,200	1,500	1,500
	2,587	2,277	5,445	12,033	10,750	10,550	10,550
<b>Capital Outlay:</b>							
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
<b>Debt Service :</b>							
995 Interest	7,000	3,500	3,500	3,000	3,250	3,000	3,000
	7,000	3,500	3,500	3,000	3,250	3,000	3,000
<b>Total Expenditures</b>	<b>81,726</b>	<b>67,223</b>	<b>72,502</b>	<b>84,223</b>	<b>80,586</b>	<b>84,789</b>	<b>84,789</b>

## (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 2007/08 Adopted Budget Analysis of Estimated Changes in Working Capital

#### *Fund 585 Auto Parking System Fund*

	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b>Revenues</b>	77,038	96,508	103,792	104,678	106,172	108,559	<b>108,559</b>
<b>Expenses</b>	74,070	113,791	85,925	119,838	105,895	109,098	<b>109,098</b>
<b>Revenues Over (Under) Expenses</b>				(15,160)	277	(539)	(539)
<b>Add: Depreciation</b>				47,060	47,060	47,060	<b>47,060</b>
<b>Less: Payments on Contract Principal (Lot #8)</b>				(50,000)	(50,000)	(75,000)	<b>(75,000)</b>
<b>Estimated Change in Working Capital</b>				(18,100)	(2,663)	(28,479)	<b>(28,479)</b>
<b>Working Capital - Beginning of Year</b>				109,770	109,770	107,107	<b>107,107</b>
<b>Working Capital - End of Year</b>				<b>91,670</b>	<b>107,107</b>	<b>78,628</b>	<b>78,628</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

*Fund 585 Auto Parking System Fund*

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
652.003 Parking Fines - Lot #3 (Y-Lot)	0	1,805	1,238	1,133	1,133	1,133	1,133
653 Parking Permits - Lot #3 (Y-Lot)	0	14,809	19,840	19,776	20,000	20,000	20,000
664 Interest	1,059	1,726	2,294	1,030	2,300	2,300	2,300
668 Rents and Royalties	37,516	38,642	39,800	40,994	40,994	42,224	42,224
668.002 Rents and Royalties	10,178	10,534	10,903	11,285	11,285	11,680	11,680
698 Miscellaneous	0	0	0	0	0	0	0
699.496 Cont.-DDA Project Fund	28,285	28,992	29,717	30,460	30,460	31,222	31,222
<b>Total Revenues</b>	<b>77,038</b>	<b>96,508</b>	<b>103,792</b>	<b>104,678</b>	<b>106,172</b>	<b>108,559</b>	<b>108,559</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

**Fund 585 Auto Parking System Fund**  
**Dept 587 Parking Utility**

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
<b>Personal Services:</b>							
706 Salaries and Wages	0	4,505	2,539	13,000	10,000	13,000	<b>13,000</b>
707 Temporary Wages	0	1,550	2,182	4,940	4,940	4,875	<b>4,875</b>
709 Overtime	0	439	127	0	0	0	<b>0</b>
715 Employers FICA	0	485	373	1,372	1,143	1,367	<b>1,367</b>
719 Health Insurance	0	612	233	2,377	1,585	2,060	<b>2,060</b>
719.678 RX Drug Insurance	0	0	1	0	369	480	<b>480</b>
722 Pension-General	0	171	119	715	550	715	<b>715</b>
724 Unemployment Comp.	0	72	55	66	33	42	<b>42</b>
724.001 Workers Compensation	0	110	81	171	120	155	<b>155</b>
725 Other Fringe Benefits	0	119	26	251	158	205	<b>205</b>
	<b>0</b>	<b>8,063</b>	<b>5,736</b>	<b>22,892</b>	<b>18,898</b>	<b>22,899</b>	<b>22,899</b>
<b>Material and Supplies:</b>							
782 Materials	1,391	1,533	1,159	1,000	1,000	1,000	<b>1,000</b>
	<b>1,391</b>	<b>1,533</b>	<b>1,159</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>Contractual And Other:</b>							
808 Audit Fees	34	43	77	85	49	50	<b>50</b>
920 Utilities	0	12,539	7,351	17,500	8,000	12,000	<b>12,000</b>
930 Repairs and Maintenance	1,028	991	795	2,575	2,000	2,575	<b>2,575</b>
936 Pavement Repairs	0	0	0	250	0	250	<b>250</b>
937 Maint.-Snow Removal	0	4,640	0	0	0	0	<b>0</b>
943 Equipment Rental - MP	0	13,233	2,060	5,000	5,000	5,000	<b>5,000</b>
966. DPW Overhead	0	1,856	651	2,000	6,300	2,000	<b>2,000</b>
967 Eng. Overhead	0	1,556	1,097	3,888	0	1,608	<b>1,608</b>
	<b>1,062</b>	<b>34,858</b>	<b>12,031</b>	<b>31,298</b>	<b>21,349</b>	<b>23,483</b>	<b>23,483</b>
<b>Capital Outlay:</b>							
971 Depreciation	47,060	47,060	47,060	47,060	47,060	47,060	<b>47,060</b>
	<b>47,060</b>	<b>47,060</b>	<b>47,060</b>	<b>47,060</b>	<b>47,060</b>	<b>47,060</b>	<b>47,060</b>
<b>Debt Service:</b>							
995 Interest	24,557	22,277	19,939	17,588	17,588	14,656	<b>14,656</b>
	<b>24,557</b>	<b>22,277</b>	<b>19,939</b>	<b>17,588</b>	<b>17,588</b>	<b>14,656</b>	<b>14,656</b>
<b>Parking Utility</b>	<b>74,070</b>	<b>113,791</b>	<b>85,925</b>	<b>119,838</b>	<b>105,895</b>	<b>109,098</b>	<b>109,098</b>
<b>Total Expenses</b>	<b>74,070</b>	<b>113,791</b>	<b>85,925</b>	<b>119,838</b>	<b>105,895</b>	<b>109,098</b>	<b>109,098</b>

*(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 2007/08 Adopted Budget Analysis of Estimated Changes in Working Capital

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***Fund 586 Parking Assessment Fund***

	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
Revenues	160,190	143,222	145,452	173,869	185,559	186,559	<b>186,559</b>
Expenses	146,371	138,301	118,659	188,355	197,741	196,726	<b>196,726</b>
Excess of Revenues Over (Under) Expenses	13,819	4,921	26,793	(14,486)	(12,182)	(10,167)	<b>(10,167)</b>
Working Capital - Beginning of Year	274,547	288,366	293,287	320,080	320,080	307,898	<b>307,898</b>
Working Capital - End of Year	<b>288,366</b>	<b>293,287</b>	<b>320,080</b>	<b>305,594</b>	<b>307,898</b>	<b>297,731</b>	<b>297,731</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

**Fund 586 Parking Assessment Fund**

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
652 Parking Fines	46,852	42,935	30,317	40,000	40,000	41,000	41,000
652.007 Parking Fees-Lot 7	0	0	0	0	0	0	0
653 Parking Permits (Daily \$2)	32,790	264	1,433	700	1,000	1,000	1,000
653.005 Parking Permits (Lots 6,7,8,14)	0	16,138	19,632	19,893	19,893	19,893	19,893
653.006 Parking Permits (Lot 9)	0	3,390	4,775	3,138	4,000	4,000	4,000
664 Interest	3,623	5,675	11,433	5,000	8,000	8,000	8,000
699.101 Cont.-General Fund	18,880	16,295	16,353	16,784	20,588	20,588	20,588
699.599 Cont.-Parking Deck Fund	0	0	0	25,000	25,000	25,000	25,000
699.895 Cont.-Special Assessment Fund	58,045	58,525	61,509	63,354	67,078	67,078	67,078
<b>Total Revenues</b>	<b>160,190</b>	<b>143,222</b>	<b>145,452</b>	<b>173,869</b>	<b>185,559</b>	<b>186,559</b>	<b>186,559</b>

**City of Jackson**  
**Fiscal Year 2007/08 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	19,500
		2	19,500
Add: Allocation of 1/4 Office Asst. I from City Clerk 101-215			9,522
Allocation of Parking Mgr./Traffic Engineer Asst.			19,700
Allocation of Wages charged directly from DPW - Snow Removal			10,753
<b>Activity Total</b>			<b>59,475</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

**Fund 586 Parking Assessment Fund**  
**Dept 586 Parking Assessment**

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	27,377	24,714	21,291	38,800	22,000	39,975	39,975
707 Temporary Wages	17,201	18,162	16,952	19,760	17,000	19,500	19,500
709 Overtime	939	1,978	432	3,000	2,000	3,000	3,000
715 Employers FICA	3,487	3,407	2,971	4,709	3,137	4,779	4,779
719 Health Insurance	3,308	2,916	1,978	7,094	2,835	6,335	6,335
719.678 RX Drug Insurance	0	0	68	0	794	1,475	1,475
722 Pension-General	715	923	948	2,299	1,320	2,364	2,364
724 Unemployment Comp.	421	471	515	212	127	194	194
724.001 Workers Compensation	608	595	489	509	466	711	711
725 Other Fringe Benefits	978	501	189	750	348	631	631
	<b>55,034</b>	<b>53,667</b>	<b>45,833</b>	<b>77,133</b>	<b>50,027</b>	<b>78,964</b>	<b>78,964</b>
<b>Material and Supplies:</b>							
740 Operating Supplies	514	836	597	3,090	1,500	3,090	3,090
744 Uniform Allowance	698	419	430	1,339	600	1,000	1,000
782 Materials	2,990	3,525	2,531	3,090	3,000	3,090	3,090
	<b>4,202</b>	<b>4,780</b>	<b>3,558</b>	<b>7,519</b>	<b>5,100</b>	<b>7,180</b>	<b>7,180</b>
<b>Contractual And Other:</b>							
808 Audit Fees	85	134	118	130	90	92	92
818 Contractual Services	3,921	90	835	1,370	1,430	1,540	1,540
819 CS Forestry	0	0	2,793	0	0	0	0
920 Utilities	3,058	5,458	3,451	5,834	5,600	6,009	6,009
933 Equipment Maintenance	911	0	0	0	0	0	0
936 Pavement Repairs	887	361	0	10,000	55,000	10,000	10,000
941 Rentals	37,516	38,642	39,800	40,994	40,994	42,224	42,224
943 Equip. Rental - Motor Pool	7,557	9,110	3,272	10,300	8,000	10,300	10,300
956.001 Contingency	0	0	0	1,000	0	1,000	1,000
962 Uncollectible Accounts	0	0	0	1,000	0	1,000	1,000
965.101 Admin.-General Fund	15,764	13,322	10,940	15,000	15,000	15,000	15,000
966 PW Overhead	2,141	3,125	904	6,180	6,000	11,781	11,781
967 ENG Overhead	15,295	9,612	7,155	11,895	10,500	11,636	11,636
	<b>87,135</b>	<b>79,854</b>	<b>69,268</b>	<b>103,703</b>	<b>142,614</b>	<b>110,582</b>	<b>110,582</b>
<b>Total Expenses</b>	<b>146,371</b>	<b>138,301</b>	<b>118,659</b>	<b>188,355</b>	<b>197,741</b>	<b>196,726</b>	<b>196,726</b>

## **(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.

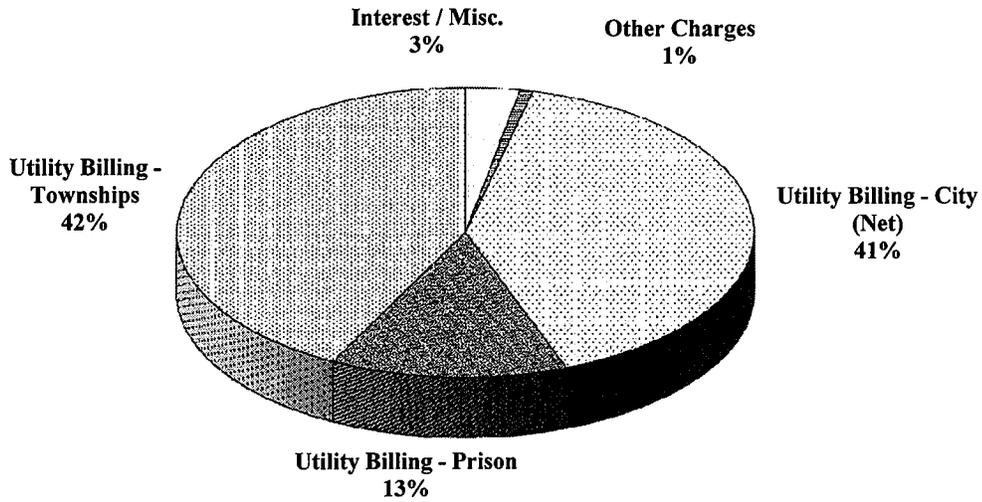
The city shall make annual contributions from the user charges to the **(406) Wastewater Equipment Replacement Fund** in order to maintain the reserve for equipment replacement. In determining the amount of the annual contribution, the city shall take into consideration the projected life of the wastewater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

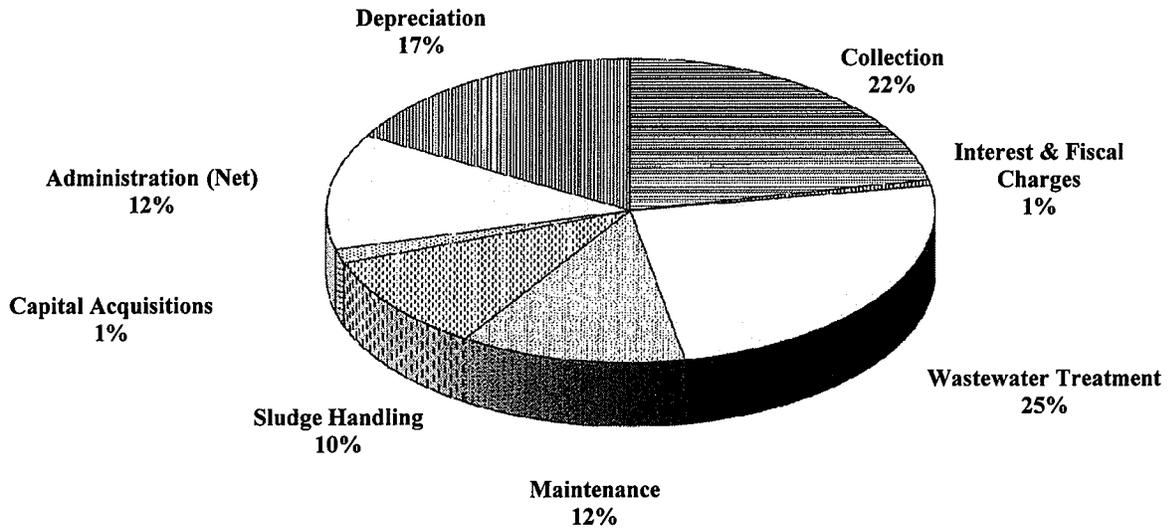
**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Sewer Fund**

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**Revenues**



**Expenses**



**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Sewer Fund**  
**Estimated Changes in Cash Flow**

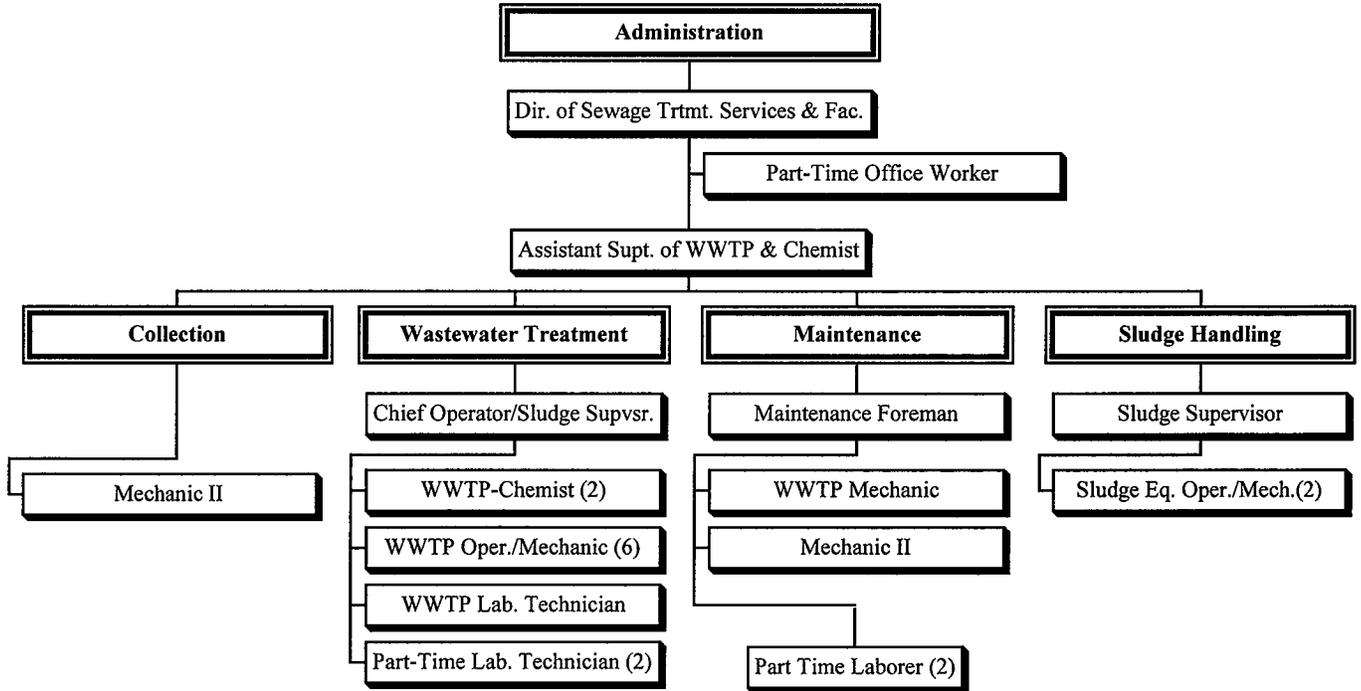
	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b>Revenues:</b>							
Charges For Goods & Services	4,412,641	4,595,743	4,550,800	4,810,000	4,908,000	5,276,000	<b>5,276,000</b>
Interest & Rents	31,791	57,090	117,134	70,000	100,000	100,000	<b>100,000</b>
Miscellaneous	108,756	303,849	106,791	80,000	91,000	66,000	<b>66,000</b>
	<u>4,553,188</u>	<u>4,956,682</u>	<u>4,774,725</u>	<u>4,960,000</u>	<u>5,099,000</u>	<u>5,442,000</u>	<u><b>5,442,000</b></u>
<b>Expenses:</b>							
Collection	1,129,756	1,151,737	1,357,129	1,547,785	1,566,790	1,475,148	<b>1,475,148</b>
Wastewater Treatment	1,160,870	1,217,725	1,275,898	1,590,460	1,763,686	1,668,600	<b>1,668,600</b>
Maintenance	570,135	588,455	646,457	717,371	710,971	816,775	<b>816,775</b>
Sludge Handling	497,718	540,409	572,883	650,233	645,560	699,480	<b>699,480</b>
Administration	1,932,954	1,979,858	1,872,049	1,956,610	1,918,394	2,006,304	<b>2,006,304</b>
Capital Acquisitions	0	0	73,065	110,000	110,000	100,000	<b>100,000</b>
	<u>5,291,433</u>	<u>5,478,184</u>	<u>5,797,481</u>	<u>6,572,459</u>	<u>6,715,401</u>	<u>6,766,307</u>	<u><b>6,766,307</b></u>
<b>Revenues Over (Under) Expenses</b>				(1,612,459)	(1,616,401)	(1,324,307)	<b>(1,324,307)</b>
<b>Add: Depreciation</b>				1,130,000	1,130,000	1,130,000	<b>1,130,000</b>
<b>Less: Bond Principal Payments</b>				(200,000)	(200,000)	(225,000)	<b>(225,000)</b>
<b>Estimated Change in Cash Balances</b>				(682,459)	(686,401)	(419,307)	<b>(419,307)</b>
<b>Estimated Cash Balances (Unreserved) - Beginning of Year</b>				2,823,665	2,823,665	2,137,264	<b>2,137,264</b>
<b>Estimated Cash Balances (Unreserved) - End of Year</b>				<u><b>2,141,206</b></u>	<u><b>2,137,264</b></u>	<u><b>1,717,957</b></u>	<u><b>1,717,957</b></u>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

**Fund 590 Sewer Fund**

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
640 Laboratory Services	18,197	27,885	10,738	18,000	9,000	9,000	9,000
640.001 I.P.P. Monitoring	46,123	53,660	47,057	56,000	25,000	25,000	25,000
649.000 Auction	7,125	0	0	0	0	0	0
650.010 Utility Billing	2,035,712	1,983,942	1,978,577	2,250,000	2,100,000	2,250,000	2,250,000
650.020 Utility Billing-Prison	589,252	593,757	501,649	600,000	700,000	725,000	725,000
650.030 Utility Bill.-Summit	821,047	842,488	832,821	810,000	1,000,000	1,100,000	1,100,000
650.040 Utility Bill.-Spring Arbor	211,428	273,213	273,267	265,000	275,000	300,000	300,000
650.050 Utility Bill.-Napoleon	26,967	23,958	30,085	24,000	24,000	25,000	25,000
650.060 Utility Bill.-Blackman	544,309	663,044	729,335	670,000	700,000	725,000	725,000
650.061 Sewer Maint.-Blackman	7,562	5,397	3,298	5,000	5,000	5,000	5,000
650.062 Out Of City Account	121,783	128,399	143,973	135,000	135,000	157,000	157,000
653.002 Billing Adjustments	-16,864	0	0	-23,000	-65,000	-45,000	-45,000
662 Penalties	58,335	54,258	58,495	67,000	51,000	53,000	53,000
664 Interest	31,791	57,090	117,134	70,000	100,000	100,000	100,000
685.677 Insurance Refund-W/C	25,220	0	0	0	0	0	0
698 Miscellaneous	25,201	249,591	48,296	13,000	40,000	13,000	13,000
<b>Total Revenues</b>	<b>4,553,188</b>	<b>4,956,682</b>	<b>4,774,725</b>	<b>4,960,000</b>	<b>5,099,000</b>	<b>5,442,000</b>	<b>5,442,000</b>

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



**City of Jackson**  
**Fiscal Year 2007/08 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		46,110

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

**Fund 590 Sewer Fund**  
**Dept 549 Collection**

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
702 Termination Pay	0	0	0	0	0	0	0
706 Salaries and Wages	41,761	42,443	44,430	44,099	44,099	46,110	46,110
709 Overtime	1,254	1,543	834	4,488	3,933	4,622	4,622
715 Employers FICA	3,203	3,413	3,446	3,717	3,717	3,881	3,881
719 Health Insurance	8,715	9,375	10,133	11,603	8,994	4,038	4,038
719.678 RX Drug Insurance	0	0	295	0	2,011	903	903
722 Pension-General	1,047	1,533	2,027	2,672	2,672	2,790	2,790
724 Unemployment Comp.	158	172	239	239	239	146	146
724.001 Workers Compensation	613	627	658	714	714	746	746
725 Other Fringe Benefits	272	307	339	902	902	902	902
	<b>57,023</b>	<b>59,413</b>	<b>62,401</b>	<b>68,434</b>	<b>67,281</b>	<b>64,138</b>	<b>64,138</b>
<b>Material and Supplies:</b>							
740 Operating Supplies	251	0	81	1,000	1,000	1,000	1,000
751 Gasoline	799	1,138	1,009	1,500	1,500	1,500	1,500
755 Safety Supplies	104	100	0	2,000	2,000	2,000	2,000
758 Laundry	139	280	263	300	300	300	300
778 Equipment Maint. Supplies	1,197	1,538	1,007	5,000	5,000	5,000	5,000
	<b>2,490</b>	<b>3,056</b>	<b>2,360</b>	<b>9,800</b>	<b>9,800</b>	<b>9,800</b>	<b>9,800</b>
<b>Contractual and Other:</b>							
719.001 Health Ins. -Retiree	967	960	800	1,000	14,000	16,000	16,000
722.003 Pension - General-Other	3,461	3,635	3,816	4,000	4,000	4,200	4,200
818 Contractual Services	1,809	540	0	5,000	5,000	5,000	5,000
818.006 Instrument Maintenance	1,829	1,223	1,983	2,000	2,000	2,000	2,000
850 Communications	10,216	10,041	7,568	10,000	8,000	8,000	8,000
914 Insurance	3,609	3,776	3,838	3,915	4,045	4,227	4,227
920 Utilities	19,851	21,580	24,001	30,000	30,000	33,000	33,000
930 Repairs & Maintenance	7,330	8,204	4,125	20,000	20,000	20,000	20,000
938.404 Sewer Maintenance-DPS	374,400	392,151	382,656	477,102	487,450	481,583	481,583
938.591 Sewer Maintenance-Water	14,619	14,289	11,911	14,320	13,000	14,000	14,000
939 Vehicle Maintenance	0	0	0	2,000	2,000	2,000	2,000
941 Rentals	171	0	79	1,000	1,000	1,000	1,000
963 Miscellaneous	7,996	8,884	177,377	225,000	225,000	125,000	125,000
999.405 Cont.-Sewer Replacement Fd.	600,000	600,000	648,000	648,000	648,000	648,000	648,000
999.406 Cont.-Equip. Replacement Fd.	23,985	23,985	26,214	26,214	26,214	37,200	37,200
	<b>1,070,243</b>	<b>1,089,268</b>	<b>1,292,368</b>	<b>1,469,551</b>	<b>1,489,709</b>	<b>1,401,210</b>	<b>1,401,210</b>
<b>Collection</b>	<b>1,129,756</b>	<b>1,151,737</b>	<b>1,357,129</b>	<b>1,547,785</b>	<b>1,566,790</b>	<b>1,475,148</b>	<b>1,475,148</b>

**City of Jackson**  
**Fiscal Year 2007/08 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		116,644
010	Chief Operator/Sludge Supervisor	1		50,200
306	WWTP-Laboratory Technician	1		33,933
306	WWTP Operator/Mechanic	6		254,534
PT	Part Time - Lab Technician		2	50,692
<b>Activity Total</b>		<b>10</b>	<b>2</b>	<b>506,003</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

**Fund 590 Sewer Fund**  
**Dept 550 Wastewater Treatment**

Account Description		2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
		Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>								
702	Termination Pay	0	0	883	45,000	30,000	15,000	15,000
706	Salaries and Wages	371,659	381,223	398,011	429,621	429,621	455,311	455,311
707	Wages-Temporary	43,516	41,699	43,754	60,056	50,000	50,692	50,692
709	Overtime	27,990	31,420	33,572	47,151	40,000	51,326	51,326
715	Employers FICA	31,598	33,264	34,167	41,067	41,000	42,635	42,635
719	Health Insurance	65,005	85,864	91,518	134,382	90,000	102,062	102,062
719.678	RX Drug Insurance	0	0	2,782	0	18,000	26,825	26,825
722	Pension-General	9,812	14,381	19,239	26,491	26,491	28,114	28,114
724	Unemployment Comp.	1,584	1,719	2,555	2,868	2,500	1,752	1,752
724.001	Workers Compensation	6,161	6,242	6,494	7,894	7,894	8,194	8,194
725	Other Fringe Benefits	1,627	289	-1,302	9,201	9,201	8,789	8,789
		<b>558,952</b>	<b>596,101</b>	<b>631,673</b>	<b>803,731</b>	<b>744,707</b>	<b>790,700</b>	<b>790,700</b>
<b>Material and Supplies:</b>								
740	Operating Supplies	4,888	2,825	3,151	5,000	5,000	5,000	5,000
743	Chemicals	85,390	93,957	113,170	159,000	153,000	153,000	153,000
748	Laboratory Supplies	18,408	18,280	19,439	20,000	20,000	20,000	20,000
751	Gasoline	555	726	1,734	1,250	2,500	2,500	2,500
755	Safety Supplies	5,279	6,612	5,293	7,000	7,000	7,000	7,000
758	Laundry	3,363	3,010	3,129	3,000	3,000	3,000	3,000
		<b>117,883</b>	<b>125,410</b>	<b>145,916</b>	<b>195,250</b>	<b>190,500</b>	<b>190,500</b>	<b>190,500</b>
<b>Contractual and Other:</b>								
719.001	Health Insurance-Retirees	958	960	800	11,000	9,000	20,000	20,000
816	Industrial Pretreatment Prog.	53,889	59,883	53,586	81,000	70,000	80,000	80,000
818	Contractual Services	15,136	19,095	19,122	25,000	25,000	25,000	25,000
850	Communications	2,561	2,962	3,277	3,000	3,000	3,000	3,000
920	Utilities	325,183	327,028	326,075	375,000	625,000	425,000	425,000
933	Equipment Maintenance	2,996	1,604	0	4,000	4,000	4,000	4,000
939	Vehicle Maintenance	524	1,894	4,970	2,000	2,000	2,000	2,000
999.406	Cont.-Equip. Replacement Fd.	82,788	82,788	90,479	90,479	90,479	128,400	128,400
		<b>484,035</b>	<b>496,214</b>	<b>498,309</b>	<b>591,479</b>	<b>828,479</b>	<b>687,400</b>	<b>687,400</b>
<b>Wastewater Treatment</b>		<b>1,160,870</b>	<b>1,217,725</b>	<b>1,275,898</b>	<b>1,590,460</b>	<b>1,763,686</b>	<b>1,668,600</b>	<b>1,668,600</b>

**City of Jackson**  
**Fiscal Year 2007/08 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>				
011	Maintenance Foreman	1		59,677
305	WWTP Mechanic	1		38,977
307	Mechanic II	1		43,716
PT	Part Time - Laborer		2	28,375
<b>Activity Total</b>		<b>3</b>	<b>2</b>	<b>170,745</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

**Fund 590 Sewer Fund**  
**Dept 551 Maintenance**

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	114,405	116,782	123,892	132,272	132,272	142,370	142,370
707 Wages-Temporary	4,121	8,042	21,777	31,616	28,000	28,375	28,375
709 Overtime	4,540	5,092	4,827	7,612	7,612	9,140	9,140
715 Employers FICA	8,898	9,329	9,618	10,701	10,701	11,591	11,591
719 Health Insurance	14,641	17,955	31,784	31,839	26,000	27,088	27,088
719.678 RX Drug Insurance	0	0	882	0	6,000	6,929	6,929
722 Pension-General	2,918	4,240	5,760	7,694	7,694	8,332	8,332
724 Unemployment Comp.	475	516	716	717	600	438	438
724.001 Workers Compensation	1,721	1,747	1,856	2,056	2,056	2,228	2,228
725 Other Fringe Benefits	1,020	1,963	-88	2,803	2,803	2,688	2,688
	<b>152,739</b>	<b>165,666</b>	<b>201,024</b>	<b>227,310</b>	<b>223,738</b>	<b>239,179</b>	<b>239,179</b>
<b>Material and Supplies:</b>							
740 Operating Supplies	1,979	1,890	3,275	3,000	3,000	3,000	3,000
751 Gasoline	1,826	824	1,627	1,250	2,500	2,500	2,500
751.001 Lubricants	1,894	453	2,252	2,000	2,000	2,000	2,000
755 Safety Supplies	1,846	2,440	1,453	2,500	2,500	2,500	2,500
758 Laundry	278	704	281	1,000	1,000	1,000	1,000
776 Custodial Supplies	1,132	421	363	1,000	1,000	1,000	1,000
778 Equipment Maint Supplies	27,743	30,649	32,024	35,000	35,000	35,000	35,000
778.001 Electrical Supplies	6,076	6,461	10,281	10,000	10,000	10,000	10,000
	<b>42,774</b>	<b>43,842</b>	<b>51,556</b>	<b>55,750</b>	<b>57,000</b>	<b>57,000</b>	<b>57,000</b>
<b>Contractual and Other:</b>							
818 Contractual Services	9,708	7,817	9,051	13,000	13,000	13,000	13,000
818.005 Cont.Serv.-Grounds Maint.	19,112	18,411	13,899	25,000	22,000	22,000	22,000
818.006 Instrument Maintenance	12,789	22,800	22,791	35,000	35,000	35,000	35,000
914 Insurance	53,520	56,003	56,935	58,074	59,996	62,696	62,696
930 Repairs & Maintenance	38,941	38,501	36,983	40,000	40,000	40,000	40,000
931 Building Maintenance	26,690	22,146	16,880	20,000	22,000	20,000	20,000
938 Grounds Maintenance	15,680	15,902	20,454	25,000	20,000	20,000	20,000
939 Vehicle Maintenance	1,394	318	1,436	2,000	2,000	2,000	2,000
941 Rentals	800	1,125	1,202	2,000	2,000	2,000	2,000
956.001 Contingency	238	174	309	300	300	300	300
999.406 Cont.-Equip. Replacement Fd.	195,750	195,750	213,937	213,937	213,937	303,600	303,600
	<b>374,622</b>	<b>378,947</b>	<b>393,877</b>	<b>434,311</b>	<b>430,233</b>	<b>520,596</b>	<b>520,596</b>
<b>Maintenance</b>	<b>570,135</b>	<b>588,455</b>	<b>646,457</b>	<b>717,371</b>	<b>710,971</b>	<b>816,775</b>	<b>816,775</b>

**City of Jackson**  
**Fiscal Year 2007/08 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		79,967
009	Sludge Supervisor-WWTP	1		54,484
	<b>Activity Total</b>	<b>3</b>		<b>134,451</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

**Fund 590 Sewer Fund**  
**Dept 553 Sludge Handling**

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
<b>Personal Services:</b>							
706 Salaries and Wages	114,973	117,360	123,430	127,348	127,348	134,451	<b>134,451</b>
709 Overtime	4,252	2,936	1,711	7,086	6,000	7,375	<b>7,375</b>
715 Employers FICA	8,837	9,135	9,346	10,283	10,000	10,850	<b>10,850</b>
719 Health Insurance	25,209	21,604	33,202	35,233	35,000	36,699	<b>36,699</b>
719.678 RX Drug Insurance	0	0	1,280	0	9,000	9,816	<b>9,816</b>
722 Pension-General	2,925	4,194	5,603	7,394	7,394	7,801	<b>7,801</b>
724 Unemployment Comp.	475	516	716	717	600	438	<b>438</b>
724.001 Workers Compensation	1,752	1,742	1,822	1,976	1,976	2,085	<b>2,085</b>
725 Other Fringe Benefits	290	211	-259	2,764	2,700	2,641	<b>2,641</b>
	<b>158,713</b>	<b>157,698</b>	<b>176,851</b>	<b>192,801</b>	<b>200,018</b>	<b>212,156</b>	<b>212,156</b>
<b>Material and Supplies:</b>							
740 Operating Supplies	771	645	1,952	1,000	1,000	1,000	<b>1,000</b>
748 Laboratory Supplies	0	0	0	2,500	2,500	2,500	<b>2,500</b>
751 Gasoline	5,698	8,335	10,013	11,000	11,000	12,000	<b>12,000</b>
755 Safety Supplies	1,422	952	1,204	1,500	1,500	1,500	<b>1,500</b>
758 Laundry	0	0	76	1,000	1,000	1,000	<b>1,000</b>
778 Equipment Maint. Supplies	3,163	5,310	3,622	4,000	4,000	4,000	<b>4,000</b>
	<b>11,054</b>	<b>15,242</b>	<b>16,867</b>	<b>21,000</b>	<b>21,000</b>	<b>22,000</b>	<b>22,000</b>
<b>Contractual and Other:</b>							
719.001 Health Insurance-Retirees	5,776	7,368	7,094	10,000	12,000	13,000	<b>13,000</b>
818 Contractual Services	200,169	225,841	215,113	264,000	250,000	250,000	<b>250,000</b>
914 Insurance	3,004	3,147	3,198	3,262	3,372	3,524	<b>3,524</b>
921 Utilities-Gas	27,379	33,497	42,227	45,000	45,000	46,000	<b>46,000</b>
933 Equipment Maintenance	5,384	3,595	2,633	5,000	5,000	5,000	<b>5,000</b>
939 Vehicle Maintenance	1,904	5,015	7,239	6,000	6,000	6,000	<b>6,000</b>
939.001 Vehicle Maint. Serv.	0	4,487	9,491	10,000	10,000	10,000	<b>10,000</b>
941 Rentals	0	184	0	1,000	1,000	1,000	<b>1,000</b>
999.406 Cont.-Equip. Replacement Fd.	84,335	84,335	92,170	92,170	92,170	130,800	<b>130,800</b>
	<b>327,951</b>	<b>367,469</b>	<b>379,165</b>	<b>436,432</b>	<b>424,542</b>	<b>465,324</b>	<b>465,324</b>
<b>Sludge Handling</b>	<b>497,718</b>	<b>540,409</b>	<b>572,883</b>	<b>650,233</b>	<b>645,560</b>	<b>699,480</b>	<b>699,480</b>

**City of Jackson**  
**Fiscal Year 2007/08 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		70,405
017	Supt. of Sewage Plant	1		86,707
PT	Part Time - Office Worker		2	10,576
<b>Activity Total</b>		<b>2</b>	<b>2</b>	<b>167,688</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

**Fund 590 Sewer Fund**  
**Dept 554 Administration**

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
702 Termination Pay	0	0	0	0	0	35,000	35,000
706 Salaries and Wages	144,015	151,875	151,153	150,232	150,232	157,112	157,112
707 Wages-Temporary	7,674	7,884	11,999	12,344	9,000	10,576	10,576
715 Employers FICA	10,786	10,975	11,388	12,437	12,437	12,828	12,828
719 Health Insurance	18,759	24,424	17,774	28,158	17,000	23,888	23,888
719.678 RX Drug Insurance	0	0	431	0	5,200	7,086	7,086
722 Pension-General	3,457	4,935	6,569	8,262	8,262	8,641	8,641
724 Unemployment Comp.	368	396	549	717	550	438	438
724.001 Workers Compensation	2,113	2,077	2,150	2,226	2,226	2,325	2,325
725 Other Fringe Benefits	1,054	1,050	1,329	2,462	2,400	2,309	2,309
	<u>188,226</u>	<u>203,616</u>	<u>203,342</u>	<u>216,838</u>	<u>207,307</u>	<u>260,203</u>	<u>260,203</u>
<b>Material and Supplies:</b>							
726 Supplies	1,149	1,239	1,160	1,500	2,000	2,000	2,000
740 Operating Supplies	2,101	1,905	1,555	2,500	2,000	2,000	2,000
	<u>3,250</u>	<u>3,144</u>	<u>2,715</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
<b>Contractual and Other:</b>							
719.001 Health Ret	0	0	-693	0	0	0	0
808 Audit Fees	75	3,877	3,851	4,236	3,608	3,700	3,700
817 Consultant Services	3,189	105,018	3,813	50,000	10,000	40,000	40,000
818 Contractual Services	108,254	354	563	1,000	1,000	1,000	1,000
818.028 Contractual Services-GIS	626	0	0	2,000	2,000	0	0
853 Telephone	6,939	6,004	3,542	8,000	5,000	5,000	5,000
861 Auto Allowance	1,159	938	1,337	1,300	1,300	1,500	1,500
873 Travel	113	230	471	700	700	700	700
902 Advertising	77	470	5,792	3,000	4,000	4,000	4,000
930 Repairs & Maintenance	2,893	1,358	730	3,000	3,000	3,000	3,000
958 Memberships and Dues	589	1,117	718	1,000	1,000	1,000	1,000
960 Education & Training	2,778	2,869	3,071	3,500	3,500	3,500	3,500
962 Uncollectible Accts.	0	5,572	0	0	0	0	0
965.101 Admin.-General Fund	241,381	271,514	262,927	272,000	275,000	280,000	280,000
999.591 Cont.-Water Fund	160,496	172,743	181,585	202,786	214,029	226,163	226,163
	<u>528,569</u>	<u>572,064</u>	<u>467,707</u>	<u>552,522</u>	<u>524,137</u>	<u>569,563</u>	<u>569,563</u>
<b>Capital Outlay :</b>							
971 Depreciation	786,382	785,138	790,114	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	278,629	278,630	278,630	280,000	280,000	280,000	280,000
	<u>1,132,777</u>	<u>1,131,534</u>	<u>1,136,510</u>	<u>1,130,000</u>	<u>1,130,000</u>	<u>1,130,000</u>	<u>1,130,000</u>
<b>Debt Service:</b>							
995 Interest	79,094	68,725	61,000	51,950	51,950	41,538	41,538
996 Paying Agent Fees	1,038	775	775	1,300	1,000	1,000	1,000
	<u>80,132</u>	<u>69,500</u>	<u>61,775</u>	<u>53,250</u>	<u>52,950</u>	<u>42,538</u>	<u>42,538</u>
<b>Administration</b>	<b>1,932,954</b>	<b>1,979,858</b>	<b>1,872,049</b>	<b>1,956,610</b>	<b>1,918,394</b>	<b>2,006,304</b>	<b>2,006,304</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

***Fund 590 Sewer Fund***  
***Dept 555 Capital Acquisitions***

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
<b>Capital Outlay:</b>							
982.006 Treatment Plant	0	0	73,065	110,000	110,000	100,000	100,000
999.493 Cont.-2000 WWTP Const. Fd.	0	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>73,065</u>	<u>110,000</u>	<u>110,000</u>	<u>100,000</u>	<u>100,000</u>
<b>Capital Acquisitions</b>	<u>0</u>	<u>0</u>	<u>73,065</u>	<u>110,000</u>	<u>110,000</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.

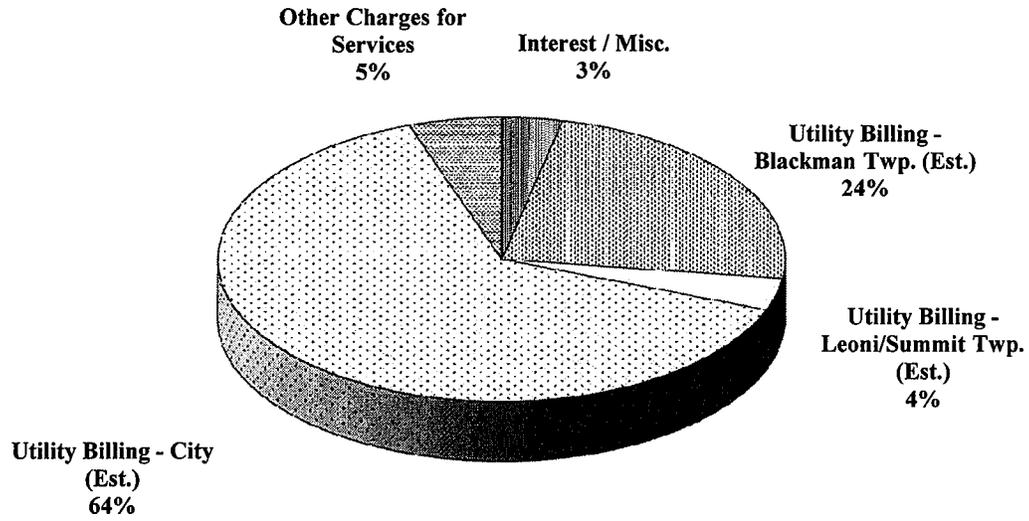
The City charges for water service supplied by the system based on a rate schedule measured by water usage. These charges must be sufficient to provide adequate revenues for operations, maintenance, replacements, improvements, and debt retirement.

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

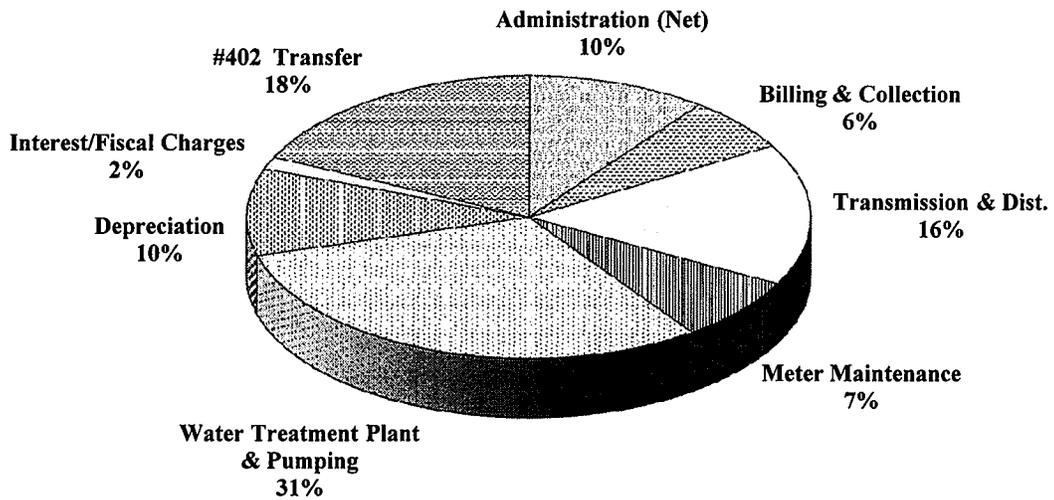
**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Water Fund**

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**Revenues**



**Expenses**



**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Water Fund**  
**Estimated Changes in Cash Flow**

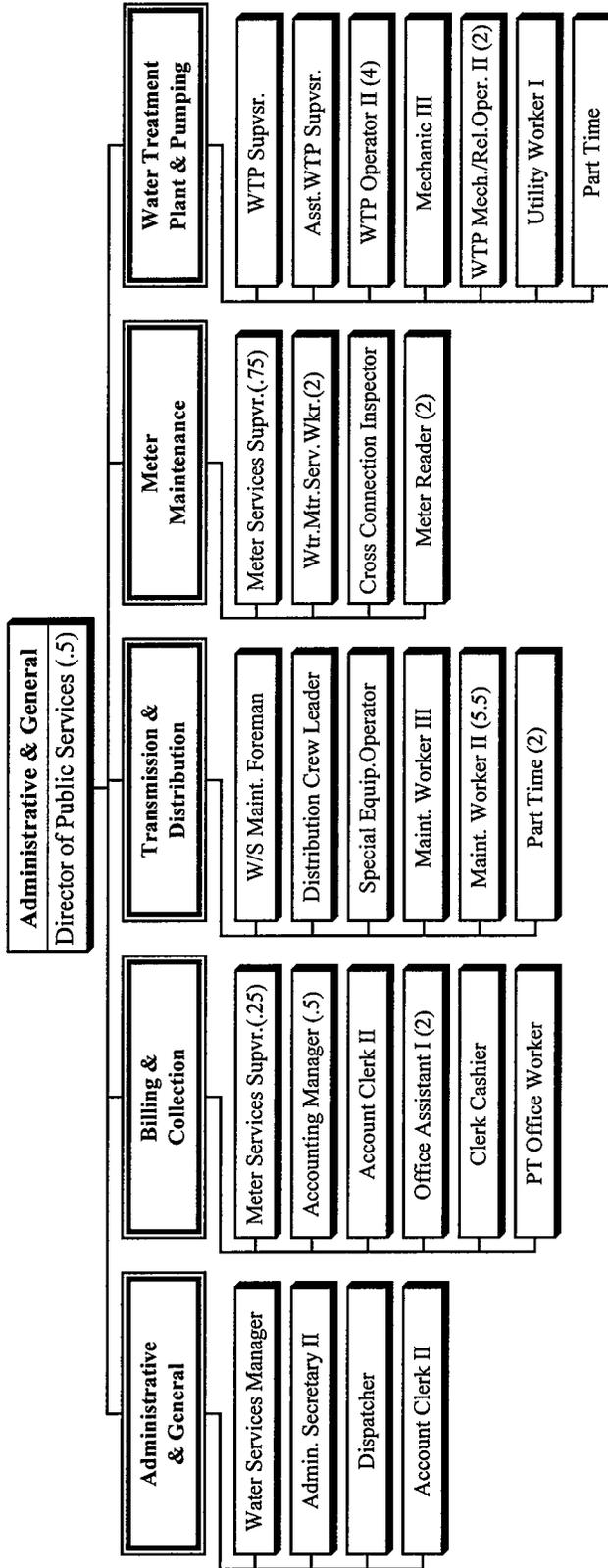
	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Manager Proposed
<b>Revenues:</b>							
Charges For Goods & Services	5,829,820	6,102,419	6,095,758	6,520,628	5,927,317	6,234,900	<b>6,234,900</b>
Interest & Rents	48,109	78,574	126,850	80,000	120,000	100,000	<b>100,000</b>
Contributions From Other Funds	160,496	172,743	181,585	202,787	214,029	224,443	<b>224,443</b>
Miscellaneous	179,913	141,067	133,034	140,500	131,237	130,000	<b>130,000</b>
	<u>6,218,338</u>	<u>6,494,803</u>	<u>6,537,227</u>	<u>6,943,915</u>	<u>6,392,583</u>	<u>6,689,343</u>	<u><b>6,689,343</b></u>
<b>Expenses:</b>							
Administrative & General	3,088,181	3,125,213	3,778,492	3,349,663	3,361,629	2,865,558	<b>2,865,558</b>
Billing & Collection	319,258	351,505	363,351	408,258	428,058	448,886	<b>448,886</b>
Transmission & Distribution	912,083	854,830	848,289	1,143,150	1,165,094	1,168,574	<b>1,168,574</b>
Meter Maintenance	448,777	432,335	507,584	573,329	549,428	529,454	<b>529,454</b>
Water Treatment Plant & Pumpin	1,710,152	1,773,764	2,024,729	2,051,758	1,867,379	2,201,452	<b>2,201,452</b>
	<u>6,478,451</u>	<u>6,537,647</u>	<u>7,522,445</u>	<u>7,526,158</u>	<u>7,371,588</u>	<u>7,213,924</u>	<u><b>7,213,924</b></u>
<b>Revenues Over (Under) Expenses</b>				(582,243)	(979,005)	(524,581)	<b>(524,581)</b>
<b>Add: Depreciation</b>				698,682	716,409	716,409	<b>716,409</b>
<b>Less: Bond Principal Payments</b>				(200,000)	(200,000)	(210,000)	<b>(210,000)</b>
<b>Estimated Change in Cash Balances</b>				(83,561)	(462,596)	(18,172)	<b>(18,172)</b>
<b>Estimated Cash Balances (Unreserved) - Beginning of Year</b>				2,513,937	2,513,937	2,051,341	<b>2,051,341</b>
<b>Estimated Cash Balances (Unreserved) - End of Year</b>				<u><b>2,430,376</b></u>	<u><b>2,051,341</b></u>	<u><b>2,033,169</b></u>	<u><b>2,033,169</b></u>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

***Fund 591 Water Fund***

<b>Account Description</b>	<b>2003/04</b>	<b>2004/05</b>	<b>2005/06</b>	<b>2006/07</b>	<b>2006/07</b>	<b>2007/08</b>	<b>2007/08</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Manager Proposed</b>	<b>Council Adopted</b>
631.001 Turn On Charge	23,826	17,798	15,451	18,128	26,500	27,000	<b>27,000</b>
631.003 Water Service Repairs	138	1,084	177	1,500	1,500	1,500	<b>1,500</b>
631.004 Overtime Service Calls	5,137	4,037	3,349	3,500	3,500	3,700	<b>3,700</b>
632.001 Sewer Fund Billing	14,619	14,697	11,911	14,750	13,000	14,000	<b>14,000</b>
632.002 Work Order Sewer Repairs	0	786	0	0	0	0	<b>0</b>
632.003 Meter Shop	7,194	12,467	6,891	5,000	5,000	5,000	<b>5,000</b>
632.004 Time/Materials-City Depts.	1,959	1,662	1,260	1,000	1,000	1,000	<b>1,000</b>
632.005 Time/Materials-Others	9,944	6,756	8,418	7,000	5,000	5,000	<b>5,000</b>
642.002 Bulk Water Sale	20,656	18,582	22,173	16,000	16,000	17,000	<b>17,000</b>
642.003 Material Sold	2,832	1,826	1,010	2,000	2,000	2,000	<b>2,000</b>
642.004 Sale Of Scrap	3,662	2,193	9,080	5,000	5,000	6,000	<b>6,000</b>
649 Police Auction	35	0	1,362	0	1,548	0	<b>0</b>
650.001 New Water & Sewer Service	64,275	157,679	58,668	45,000	64,605	50,000	<b>50,000</b>
650.002 Hydrant Meter Use	0	0	2,473	0	1,412	2,000	<b>2,000</b>
650.010 Utility Billing	5,917,716	6,122,354	6,221,640	6,663,600	6,050,000	6,370,000	<b>6,370,000</b>
653.002 Billing Adjustments	-14,052	0	-203	0	0	0	<b>0</b>
653.003 Billing Adjustments - Blackman	-225,888	-257,374	-264,395	-259,500	-265,000	-267,000	<b>-267,000</b>
653.004 Billing Adjustments - Leoni	-2,198	-2,128	-2,145	-2,350	-2,200	-2,300	<b>-2,300</b>
662 Penalties	137,585	134,409	131,376	139,500	127,800	129,000	<b>129,000</b>
664 Interest	48,109	78,574	126,850	80,000	120,000	100,000	<b>100,000</b>
685 Insurance Refund	0	1,800	0	0	0	0	<b>0</b>
685.677 Insurance Refund-W/C	34,455	0	0	0	0	0	<b>0</b>
698 Miscellaneous	7,838	4,858	296	1,000	1,889	1,000	<b>1,000</b>
699.590 Cont.-Sewer Fund	160,496	172,743	181,585	202,787	214,029	224,443	<b>224,443</b>
<b>Total Revenues</b>	<b>6,218,338</b>	<b>6,494,803</b>	<b>6,537,227</b>	<b>6,943,915</b>	<b>6,392,583</b>	<b>6,689,343</b>	<b>6,689,343</b>

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



**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

**Fund 591 Water Fund**  
**Dept 556 Administrative & General**

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
702 Termination Pay	0	0	0	1,000	0	3,500	3,500
706 Salaries and Wages	214,561	217,508	249,672	223,250	223,250	234,360	234,360
707 Wages-Temporary	0	0	0	0	22,880	22,968	22,968
709 Overtime	690	579	1,229	1,100	1,100	1,100	1,100
715 Employers FICA	15,181	15,745	17,125	17,238	18,913	20,038	20,038
719 Health Insurance	33,179	38,337	42,581	45,827	45,827	38,993	38,993
719.678 RX Drug Insurance	0	0	1,232	0	8,800	9,209	9,209
722 Pension-General	4,950	7,140	10,000	12,396	12,339	13,143	13,143
724 Unemployment Comp.	730	830	1,174	1,076	1,076	657	657
724.001 Workers Compensation	1,430	1,459	1,650	1,582	1,957	2,057	2,057
725 Other Fringe Benefits	4,187	4,223	3,846	4,480	4,481	4,270	4,270
	<u>274,908</u>	<u>285,821</u>	<u>328,509</u>	<u>307,949</u>	<u>340,623</u>	<u>350,295</u>	<u>350,295</u>
<b>Material and Supplies:</b>							
726 Supplies	2,780	2,152	2,442	3,200	3,800	3,800	3,800
751 Gasoline	276	467	297	1,200	1,500	1,500	1,500
755 Safety Supplies	4,414	6,165	3,208	6,800	6,800	6,800	6,800
760 Medical Supplies	35	0	0	100	100	100	100
776 Custodial Supplies	164	283	240	300	300	300	300
	<u>7,669</u>	<u>9,067</u>	<u>6,187</u>	<u>11,600</u>	<u>12,500</u>	<u>12,500</u>	<u>12,500</u>
<b>Contractual and Other:</b>							
719.001 Health Insurance-Retirees	3,847	7,368	7,318	14,397	16,000	10,523	10,523
722.003 Pension - General-Other	5,662	5,945	6,242	6,554	6,242	6,882	6,882
808 Audit Fees	1,819	2,270	2,114	2,325	2,028	2,079	2,079
818 Contractual Services	57,804	6,094	6,849	18,175	15,225	15,225	15,225
818.028 Contractual Services-GIS	0	0	0	0	0	0	0
851 Radio Maintenance	12,671	8,735	5,018	8,200	8,500	8,500	8,500
853 Telephone	3,381	3,095	2,871	4,100	4,100	4,100	4,100
873 Travel	50	584	370	1,370	1,370	1,370	1,370
900 Printing & Publishing	10,311	10,655	15,032	13,400	13,400	13,400	13,400
914 Insurance	50,934	51,846	51,224	52,248	54,509	56,962	56,962
914.001 Insurance-Deductible	0	0	398	5,000	5,000	5,000	5,000
921 Utilities-Gas	934	1,003	1,325	2,000	2,000	2,000	2,000
922 Utilities-Electricity	1,157	1,091	1,090	1,800	1,800	1,800	1,800
923 Utilities-Water	59	59	60	80	80	80	80
931 Building Maintenance	237	150	317	1,200	1,200	1,200	1,200
934 Office Equipment Maintenance	2,950	561	1,361	2,500	2,500	2,500	2,500
939. Vehicle Maintenance	0	0	44	0	0	0	0
946 Office Equipment Rental	0	0	0	0	0	0	0
958 Memberships and Dues	2,871	2,924	2,992	3,125	3,400	3,400	3,400
960 Education & Training	2,581	1,773	1,219	3,010	3,020	3,010	3,010
962 Uncollectible Accounts	3,909	2,407	3,589	5,000	5,000	5,000	5,000
965.101 Admin.-General Fund	202,588	187,740	198,236	275,000	235,000	240,000	240,000
999.402 Cont.-Water Equip. & Rep. Fd.	1,600,000	1,700,000	2,300,000	1,800,000	1,800,000	1,300,000	1,300,000
	<u>1,963,765</u>	<u>1,994,300</u>	<u>2,607,669</u>	<u>2,219,484</u>	<u>2,180,374</u>	<u>1,683,031</u>	<u>1,683,031</u>

-Continued

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Capital Outlay:</b>							
971 Depreciation	689,496	698,682	716,409	698,682	716,409	716,409	716,409
	<u>689,496</u>	<u>698,682</u>	<u>716,409</u>	<u>698,682</u>	<u>716,409</u>	<u>716,409</u>	<u>716,409</u>
<b>Debt Service:</b>							
995 Interest	151,818	136,218	119,418	111,423	111,423	103,023	103,023
996 Paying Agent Fees	525	1,125	300	525	300	300	300
	<u>152,343</u>	<u>137,343</u>	<u>119,718</u>	<u>111,948</u>	<u>111,723</u>	<u>103,323</u>	<u>103,323</u>
<b>Administrative &amp; General</b>	<b>3,088,181</b>	<b>3,125,213</b>	<b>3,778,492</b>	<b>3,349,663</b>	<b>3,361,629</b>	<b>2,865,558</b>	<b>2,865,558</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Personnel Schedule**

Class Grade Position	# Positions		Budgeted Salaries & Wages
	Permanent	Temporary	
<i>Department: Water Fund-Administrative &amp; General</i>			
<i>Fund-Activity: 591-556</i>			
006 Administrative Secretary II	1		44,586
012 Water Services Manager	1		62,615
305 Account Clerk II	1		41,440
306 Dispatcher	1		38,394
Temp - (Well Abandmt. Project)		1	22,968
<b>Activity Total</b>	<b>4</b>	<b>1</b>	<b>210,003</b>
Add: Allocation of 1/2 Director of Public Services from 641-440			47,325
			<b>257,328</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Water Fund-Billing &amp; Collection</i>				
<i>Fund-Activity: 591-558</i>				
303	Office Assistant I	2		69,983
303	Clerk Cashier (Treas.)	1		32,788
305	Account Clerk II	1		40,690
PT	Part Time - Office Worker (Treas.)		1	9,450
		<u>4</u>	<u>1</u>	<u>152,911</u>
Add: Allocation of Meter Services Supervisor from 591-564				14,358
Add: Allocation of 1/2 Accounting Manager From 641-440				<u>32,497</u>
				<u><u>199,766</u></u>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

**Fund 591 Water Fund**  
**Dept 558 Billing & Collection**

Account Description	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b>Personal Services:</b>							
702 Termination Pay	0	0	1,699	0	0	0	0
706 Salaries and Wages	155,183	164,976	172,367	178,885	179,573	190,316	190,316
707 Wages-Temporary	8,610	9,250	8,649	9,000	9,000	9,450	9,450
709 Overtime	355	411	557	975	2,475	3,100	3,100
715 Employers FICA	11,762	12,782	13,594	14,448	14,615	15,519	15,519
719 Health Insurance	22,389	25,748	43,345	49,244	49,244	58,814	58,814
719.678 RX Drug Insurance	0	0	1,685	0	12,900	16,288	16,288
722 Pension-General	3,759	5,706	7,659	9,892	10,011	10,639	10,639
724 Unemployment Comp.	831	932	1,331	1,256	1,256	767	767
724.001 Workers Compensation	439	459	516	475	478	501	501
725 Other Fringe Benefits	3,215	4,039	1,534	4,129	4,126	3,976	3,976
	<b>206,543</b>	<b>224,303</b>	<b>252,936</b>	<b>268,304</b>	<b>283,678</b>	<b>309,370</b>	<b>309,370</b>
<b>Material and Supplies:</b>							
726 Office Supplies	12,652	11,367	8,551	14,925	15,137	15,602	15,602
730 Postage	22,620	26,337	26,885	28,000	28,000	29,000	29,000
776 Custodial Supplies	208	193	201	300	300	300	300
	<b>35,480</b>	<b>37,897</b>	<b>35,637</b>	<b>43,225</b>	<b>43,437</b>	<b>44,902</b>	<b>44,902</b>
<b>Contractual and Other:</b>							
719.001 Health Insurance-Retirees	1,540	2,123	2,466	5,558	5,794	2,981	2,981
722.003 Pension - General-Other	4,366	4,584	4,813	5,054	5,054	5,307	5,307
808 Audit Fees	1,819	2,270	2,114	2,325	2,028	2,079	2,079
810 EPAY Costs	1,379	0	0	2,000	1,000	1,000	1,000
818 Contractual Services	10,550	10,919	13,603	14,509	20,509	21,296	21,296
853 Telephone	3,072	2,481	2,466	4,100	3,000	3,100	3,100
873 Travel	0	0	0	100	100	100	100
900 Printing & Publishing	133	3,119	0	2,500	2,500	2,500	2,500
914 Insurance	5,038	5,127	5,066	5,167	5,392	5,635	5,635
921 Utilities-Gas	934	1,003	1,325	2,000	2,000	2,000	2,000
922 Utilities-Electricity	1,157	1,091	1,074	1,800	1,800	1,800	1,800
923 Utilities-Water	59	60	60	80	80	80	80
931 Building Maintenance	186	194	317	500	500	500	500
934 Office Equipment Maintenance	5,302	4,853	6,078	10,036	10,036	10,036	10,036
943. Eq Rent MP	0	0	0	0	0	0	0
946 Office Equipment Rental	3,148	2,360	2,400	2,400	2,400	2,500	2,500
960 Education & Training	0	0	93	500	500	500	500
962 Uncollectible Accounts	-1,735	0	0	0	0	0	0
965.101 Admin.-General Fund	30,272	28,053	29,622	35,000	30,550	31,200	31,200
	<b>67,220</b>	<b>68,237</b>	<b>71,497</b>	<b>93,629</b>	<b>93,243</b>	<b>92,614</b>	<b>92,614</b>
<b>Capital Outlay:</b>							
983 Office Equipment	10,015	7,000	3,281	1,500	7,700	2,000	2,000
984 Software	0	14,068	0	1,600	0	0	0
	<b>10,015</b>	<b>21,068</b>	<b>3,281</b>	<b>3,100</b>	<b>7,700</b>	<b>2,000</b>	<b>2,000</b>
<b>Billing &amp; Collection</b>	<b>319,258</b>	<b>351,505</b>	<b>363,351</b>	<b>408,258</b>	<b>428,058</b>	<b>448,886</b>	<b>448,886</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Water Fund-Transmission &amp; Distribution</i>				
<i>Fund-Activity: 591-560</i>				
011	W & S Maintenance Foreman	1		61,022
305	Maintenance Worker II	5		184,148
306	Maintenance Worker III	1		44,684
306	Special Equipment Operator	1		44,684
307	Distribution Crew Leader	1		47,422
PT	Part Time		2	16,000
<b>Activity Total</b>		<b>9</b>	<b>2</b>	<b>397,960</b>
Add: Allocation of Maintenance Worker II (50%) From 641-440				17,768
				<b>415,728</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

***Fund 591 Water Fund***  
***Dept 560 Transmission & Distribution***

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
702 Termination Pay	0	341	0	0	0	0	0
706 Salaries and Wages	354,468	354,624	366,937	377,285	377,285	399,728	399,728
707 Wages-Temporary	9,363	3,072	9,372	16,000	16,000	16,000	16,000
709 Overtime	27,961	26,818	17,363	27,400	27,400	30,000	30,000
715 Employers FICA	28,916	29,459	30,336	32,338	32,338	34,223	34,223
719 Health Insurance	100,673	99,833	110,988	120,650	120,650	103,313	103,313
719.678 RX Drug Insurance	0	0	3,452	0	27,500	27,794	27,794
722 Pension-General	9,322	13,286	17,234	22,368	22,368	23,725	23,725
724 Unemployment Comp.	1,867	1,717	2,434	2,271	2,271	1,387	1,387
724.001 Workers Compensation	6,609	6,242	6,561	7,115	7,115	7,527	7,527
725 Other Fringe Benefits	1,127	1,249	1,126	8,355	8,355	8,121	8,121
	<b>540,306</b>	<b>536,641</b>	<b>565,803</b>	<b>613,782</b>	<b>641,282</b>	<b>651,818</b>	<b>651,818</b>
<b>Material and Supplies:</b>							
740 Operating Supplies	6,628	9,371	7,799	10,250	13,000	12,000	12,000
751 Gasoline	15,503	17,350	21,669	23,000	23,000	25,000	25,000
758 Laundry	2,335	2,460	2,441	3,400	3,400	3,400	3,400
759 Small Tools	3,158	3,789	2,816	7,500	7,500	7,500	7,500
781 Valve-Hydrant Supplies	123,459	85,274	75,539	129,000	129,000	131,000	131,000
	<b>151,083</b>	<b>118,244</b>	<b>110,264</b>	<b>173,150</b>	<b>175,900</b>	<b>178,900</b>	<b>178,900</b>
<b>Contractual and Other:</b>							
719.001 Health Insurance-Retirees	5,997	7,698	15,699	41,526	36,000	21,169	21,169
722.003 Pension - General-Other	4,407	4,628	4,859	5,102	5,102	5,357	5,357
818 Contractual Services	31,170	19,258	17,606	48,000	48,000	50,000	50,000
853 Telephone	2,772	2,355	1,893	4,550	4,550	4,700	4,700
873 Travel	20	4	4	25	25	25	25
921 Utilities-Gas	2,801	3,010	3,976	4,900	4,100	4,200	4,200
922 Utilities-Electricity	3,472	3,274	3,223	4,200	3,500	4,200	4,200
923 Utilities-Water	176	178	181	225	225	225	225
931 Building Maintenance	262	1,234	540	2,600	1,500	1,500	1,500
933 Equipment Maintenance	9,783	6,284	5,708	14,000	14,000	14,500	14,500
936 Pavement Repairs	108,172	97,085	77,020	170,000	170,000	170,000	170,000
936.001 Main Breaks	205	133	34	350	350	350	350
939 Vehicle Maintenance	48,131	51,817	40,709	59,000	58,000	59,000	59,000
943 Equipment Rental - MP	0	0	0	0	0	0	0
960 Education & Training	1,321	923	770	1,740	2,560	2,630	2,630
966. PW Overhead	2,005	2,064	0	0	0	0	0
	<b>220,694</b>	<b>199,945</b>	<b>172,222</b>	<b>356,218</b>	<b>347,912</b>	<b>337,856</b>	<b>337,856</b>
<b>Transmission &amp; Distribution</b>	<b>912,083</b>	<b>854,830</b>	<b>848,289</b>	<b>1,143,150</b>	<b>1,165,094</b>	<b>1,168,574</b>	<b>1,168,574</b>

**City of Jackson**  
**Fiscal Year 2007/08 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		57,433
304	Meter Reader	2		79,513
305	Water Meter Service Worker	2		83,431
305	Cross Connection Inspector	1		41,690
<b>Activity Total</b>		<b>6</b>		<b>262,067</b>
Less: Allocation of Meter Services Supervisor to 591-558				<u>-14,358</u>
				<u><b>247,709</b></u>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

**Fund 591 Water Fund**  
**Dept 564 Meter Maintenance**

Account Description		2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
		Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>								
702	Termination Pay	0	0	0	0	9,097	0	0
706	Salaries and Wages	244,212	243,100	263,072	279,734	250,418	247,709	247,709
707	Wages-Temporary	792	216	580	4,752	0	0	0
709	Overtime	8,854	8,351	6,774	10,225	11,125	7,700	7,700
715	Employers FICA	18,821	19,320	20,360	22,546	20,704	19,539	19,539
719	Health Insurance	53,330	57,379	69,282	76,152	69,640	53,781	53,781
719.678	RX Drug Insurance	0	0	1,945	0	12,562	12,679	12,679
722	Pension-General	6,175	8,760	12,065	15,946	14,885	14,048	14,048
724	Unemployment Comp.	1,063	1,173	1,621	1,613	1,494	840	840
724.001	Workers Compensation	4,110	4,058	4,393	4,863	4,466	4,214	4,214
725	Other Fringe Benefits	-18	-3	-34	6,028	5,577	4,884	4,884
		<b>337,339</b>	<b>342,354</b>	<b>380,058</b>	<b>421,859</b>	<b>399,968</b>	<b>365,394</b>	<b>365,394</b>
<b>Material and Supplies:</b>								
726	Office Supplies	0	0	467	1,275	1,275	1,310	1,310
740	Operating Supplies	5,091	4,167	4,252	6,000	6,000	6,100	6,100
744	Uniform Allowance	698	556	279	1,350	1,350	1,390	1,390
751	Gasoline	6,884	8,336	10,763	12,000	12,000	12,500	12,500
758	Laundry	1,719	1,372	1485.77	1,975	1,975	2,050	2,050
759	Small Tools	799	779	1,067	1,550	1,550	1,625	1,625
782	Materials	69,197	45,495	73,897	87,050	75,575	83,475	83,475
		<b>84,388</b>	<b>60,705</b>	<b>92,211</b>	<b>111,200</b>	<b>99,725</b>	<b>108,450</b>	<b>108,450</b>
<b>Contractual and Other:</b>								
719.001	Health Insurance-Retirees	0	0	0	0	10,030	13,095	13,095
722.003	Pension - General-Other	5,083	5,337	5,604	5,885	5,885	6,180	6,180
818	Contractual Services	5,274	4,116	6,318	6,300	6,300	6,400	6,400
853	Telephone	3,163	2,662	2,013	4,700	4,700	4,840	4,840
873	Travel	0	4	0	100	100	100	100
921	Utilities-Gas	1,556	1,672	2,209	2,500	2,500	2,800	2,800
922	Utilities-Electricity	1,877	1,819	1,791	2,500	2,200	2,625	2,625
923	Utilities-Water	98	99	101	125	125	125	125
931	Building Maintenance	161	1,368	674	1,700	1,600	1,700	1,700
933	Equipment Maintenance	1,988	2,339	729	3,090	3,000	3,090	3,090
939	Vehicle Maintenance	7,382	9,372	15,389	11,000	11,000	12,000	12,000
958	Memberships and Dues	0	0	0	0	0	0	0
960	Education & Training	301	488	487	2,370	2,295	2,655	2,655
966.	PW Overhead	167	0	0	0	0	0	0
		<b>27,050</b>	<b>29,276</b>	<b>35,315</b>	<b>40,270</b>	<b>49,735</b>	<b>55,610</b>	<b>55,610</b>
<b>Meter Maintenance</b>		<b>448,777</b>	<b>432,335</b>	<b>507,584</b>	<b>573,329</b>	<b>549,428</b>	<b>529,454</b>	<b>529,454</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

**Fund 591 Water Fund**

**Dept 565 Water Treatment Plant & Pumping**

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
702 Termination Pay	0	0	0	0	0	0	0
706 Salaries and Wages	442,729	453,743	476,807	478,108	482,558	499,492	499,492
707 Wages-Temporary	10,928	1,188	4,284	10,000	10,000	5,000	5,000
709 Overtime	49,037	59,533	56,375	60,800	60,800	64,300	64,300
715 Employers FICA	37,540	39,259	40,575	41,989	42,332	43,513	43,513
719 Health Insurance	58,075	73,317	77,840	89,562	89,562	80,784	80,784
719.678 RX Drug Insurance	0	0	2,403	0	17,800	21,065	21,065
722 Pension-General	12,063	17,833	23,863	29,641	29,885	31,009	31,009
724 Unemployment Comp.	1,717	1,731	2,477	2,390	2,390	1,460	1,460
724.001 Workers Compensation	8,252	8,180	8,696	9,311	9,418	9,689	9,689
725 Other Fringe Benefits	3,785	3,157	2,764	9,507	9,506	9,024	9,024
	<b>624,126</b>	<b>657,941</b>	<b>696,084</b>	<b>731,308</b>	<b>754,251</b>	<b>765,336</b>	<b>765,336</b>
<b>Material and Supplies:</b>							
740 Operating Supplies	1,803	1,356	1,654	2,200	2,200	2,200	2,200
743.001 Chemicals-Fluoride	8,442	6,418	11,607	14,280	15,000	20,355	20,355
743.002 Chemicals-Lime	256,401	259,120	349,571	471,900	385,320	514,800	514,800
743.003 Chemicals-Soda Ash	51,111	53,685	53,518	96,720	62,000	110,565	110,565
743.004 Chemicals-Caustic Soda	26,213	20,550	28,805	37,111	18,866	27,416	27,416
743.007 Chemicals-Phosphate	10,987	10,080	0	20,051	14,160	36,427	36,427
743.009 Chemicals-Chlorine	18,073	19,250	23,591	35,016	24,500	31,842	31,842
743.010 Ferric Chloride	14,962	14,426	12,866	18,722	18,722	29,671	29,671
748 Laboratory Supplies	15,665	20,561	18,629	19,000	19,000	21,000	21,000
749 Diesel Fuel	1,902	1,519	2,979	4,000	3,000	4,000	4,000
751 Gasoline	3,656	3,764	5,287	5,000	5,000	5,500	5,500
758 Laundry	3,498	3,071	2,985	3,500	3,200	3,400	3,400
759 Small Tools	1,056	1,235	1,060	1,400	1,400	1,400	1,400
760 Medical Supplies	72	77	0	100	100	100	100
776 Custodial Supplies	1,142	1,048	1,990	2,200	2,000	2,200	2,200
778 Equipment Maint. Supplies	26,703	31,751	31,012	25,000	25,000	27,350	27,350
	<b>441,686</b>	<b>447,911</b>	<b>545,554</b>	<b>756,200</b>	<b>599,468</b>	<b>838,226</b>	<b>838,226</b>
<b>Contractual and Other:</b>							
719.001 Health Insurance-Retirees	7,930	8,289	7,785	27,844	29,500	11,055	11,055
722.003 Pension - General-Other	9,737	10,224	10,735	11,272	11,272	11,836	11,836
818 Contractual Services	301,440	338,775	438,515	91,559	79,474	82,629	82,629
818.001 Cont.Service-Well Field	49,532	7,036	2,696	10,500	5,600	5,000	5,000
818.003 Cont.Service-Pumping Station	2,473	146	931	6,000	1,889	6,000	6,000
853 Telephone	2,794	2,756	2,036	3,350	3,350	3,350	3,350
873 Travel	-87	164	189	1,300	1,300	1,300	1,300
921 Utilities-Gas	25,413	28,797	42,266	50,025	51,000	58,650	58,650
922 Utilities-Electricity	231,617	253,116	258,596	340,200	309,300	394,500	394,500
923 Utilities-Water	3,704	3,588	3,651	4,000	4,000	4,000	4,000

- Continued

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Contractual and Other: (Cont'd.)</b>							
931 Building Maintenance	2,669	3,125	3,572	3,000	3,000	3,300	3,300
939 Vehicle Maintenance	5,780	6,599	6,143	6,000	6,000	6,000	6,000
941 Rentals	0	4,300	4,300	4,300	4,300	4,300	4,300
943 Equipment Rental-Motor Pool	147	0	0	0	0	0	0
958 Memberships and Dues	0	0	20	300	300	300	300
960 Education & Training	1,174	997	1,656	4,600	3,375	5,670	5,670
966 Public Works Overhead	17	0	0	0	0	0	0
	<u>644,340</u>	<u>667,912</u>	<u>783,091</u>	<u>564,250</u>	<u>513,660</u>	<u>597,890</u>	<u>597,890</u>
<b>Water Treatment Plant &amp; Pumping</b>	<u><b>1,710,152</b></u>	<u><b>1,773,764</b></u>	<u><b>2,024,729</b></u>	<u><b>2,051,758</b></u>	<u><b>1,867,379</b></u>	<u><b>2,201,452</b></u>	<u><b>2,201,452</b></u>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Water Fund-Water Treatment Plant &amp; Pumping</i>				
<i>Fund-Activity: 591-565</i>				
010	Assistant WTP Supervisor	1		57,433
013	WTP Supervisor	1		69,334
302	Utility Worker I	1		38,518
307	WTP Mechanic/Relief Operator II	2		91,842
308	WTP Operator II	4		194,212
308	Mechanic III	1		48,153
PT	Part Time		1	5,000
	<b>Activity Total</b>	<u><b>10</b></u>	<u><b>1</b></u>	<u><b>504,492</b></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 2007/08 Adopted Budget Analysis of Estimated Changes in Working Capital

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***Fund 599 Parking Deck Fund***

	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Revenues</b>	253,424	258,405	271,262	257,000	272,000	272,000	<b>272,000</b>
<b>Expenses</b>	369,135	386,660	393,303	456,649	430,864	462,720	<b>462,720</b>
<b>Excess of Revenues Over (Under) Expenses</b>	(115,711)	(128,255)	(122,041)	(199,649)	(158,864)	(190,720)	<b>(190,720)</b>
<b>Add: Depreciation</b>	262,943	262,943	262,943	262,943	262,943	262,943	<b>262,943</b>
<b>Increase (Decrease) in Working capital</b>	147,232	134,688	140,902	63,294	104,079	72,223	<b>72,223</b>
<b>Working Capital - Beginning of Year</b>	99,399	246,631	381,319	522,221	522,221	626,300	<b>626,300</b>
<b>Working Capital - End of Year</b>	<b>246,631</b>	<b>381,319</b>	<b>522,221</b>	<b>585,515</b>	<b>626,300</b>	<b>698,523</b>	<b>698,523</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

***Fund 599 Parking Deck Fund***

<b>Account Description</b>	<b>2003/04</b>	<b>2004/05</b>	<b>2005/06</b>	<b>2006/07</b>	<b>2006/07</b>	<b>2007/08</b>	<b>2007/08</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Manager Proposed</b>	<b>Council Adopted</b>
653 Parking Permits	0	0	0	0	0	0	0
653.007 Parking Permits (Brown)	250,050	250,050	250,000	250,000	250,000	250,000	250,000
698 Miscellaneous	3,429	-45	0	0	0	0	0
664 Interest	-55	8,400	21,262	7,000	22,000	22,000	22,000
<b>Total Revenues</b>	<b>253,424</b>	<b>258,405</b>	<b>271,262</b>	<b>257,000</b>	<b>272,000</b>	<b>272,000</b>	<b>272,000</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

**Fund 599 Parking Deck Fund**  
**Dept 599 Parking Deck**

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
<b>Personal Services:</b>							
706 Salaries and Wages	7,410	11,242	8,658	16,000	14,465	17,000	17,000
707 Temporary Wages	4,589	1,673	516	600	1,000	1,000	1,000
709 Overtime	924	6,060	5,201	6,000	6,000	6,500	6,500
715 Employers FICA	962	1,467	1,084	1,729	1,642	1,874	1,874
719 Health Insurance	1,698	3,762	2,945	2,926	2,292	2,694	2,694
719.678 RX Drug Insurance	0	0	152	0	534	627	627
722 Pension-General	210	608	620	1,210	1,126	1,293	1,293
724 Unemployment Comp.	116	143	58	112	47	55	55
724.001 Workers Compensation	276	425	319	210	173	203	203
725 Other Fringe Benefits	142	277	136	309	228	269	269
	<b>16,327</b>	<b>25,657</b>	<b>19,689</b>	<b>29,096</b>	<b>27,507</b>	<b>31,515</b>	<b>31,515</b>
<b>Material and Supplies:</b>							
740 Operating Supplies	8,714	452	775	10,000	10,000	10,000	10,000
756 Miscellaneous Supplies	187	0	111	3,000	2,000	3,000	3,000
782 Materials	11,711	12,030	5,462	7,000	5,000	7,000	7,000
	<b>20,612</b>	<b>12,482</b>	<b>6,348</b>	<b>20,000</b>	<b>17,000</b>	<b>20,000</b>	<b>20,000</b>
<b>Contractual And Other:</b>							
808 Audit Fees	21	336	331	364	299	306	306
818 Contractual Services	540	720	24,882	15,178	7,500	15,178	15,178
818.690 Cont. Serv. - Forestry	0	0	1,341	0	300	300	300
853 Telephone	0	1,546	2,114	1,600	1,479	1,600	1,600
914 Insurance	7,728	8,024	8,650	8,823	9,108	9,708	9,708
920 Utilities	39,683	42,033	38,377	51,500	42,228	51,500	51,500
930 Repairs & Maintenance	995	5,428	7,106	10,000	20,000	10,000	10,000
943 Equip. Rental - Motor Pool	12,392	10,949	7,053	5,500	5,500	5,500	5,500
956.001 Contingency	0	0	0	10,000	0	10,000	10,000
965.101 Admin.-General Fund	1,134	4,952	5,509	6,000	5,000	6,000	6,000
966 PW Overhead	2,629	7,772	5,996	4,550	3,000	5,400	5,400
967 ENG Overhead	4,131	3,818	2,964	6,095	4,000	7,770	7,770
999.586 Contrib.- Parking Assmt Fd.	0	0	0	25,000	25,000	25,000	25,000
	<b>69,253</b>	<b>85,578</b>	<b>104,323</b>	<b>144,610</b>	<b>123,414</b>	<b>148,262</b>	<b>148,262</b>
<b>Capital Outlay :</b>							
971 Depreciation	262,943	262,943	262,943	262,943	262,943	262,943	262,943
976.599 Parking Deck-Repair & Repl.	0	0	0	0	0	0	0
977 Equipment	0	0	0	0	0	0	0
	<b>262,943</b>	<b>262,943</b>	<b>262,943</b>	<b>262,943</b>	<b>262,943</b>	<b>262,943</b>	<b>262,943</b>
<b>Total Expenses</b>	<b>369,135</b>	<b>386,660</b>	<b>393,303</b>	<b>456,649</b>	<b>430,864</b>	<b>462,720</b>	<b>462,720</b>

# Internal Service Funds

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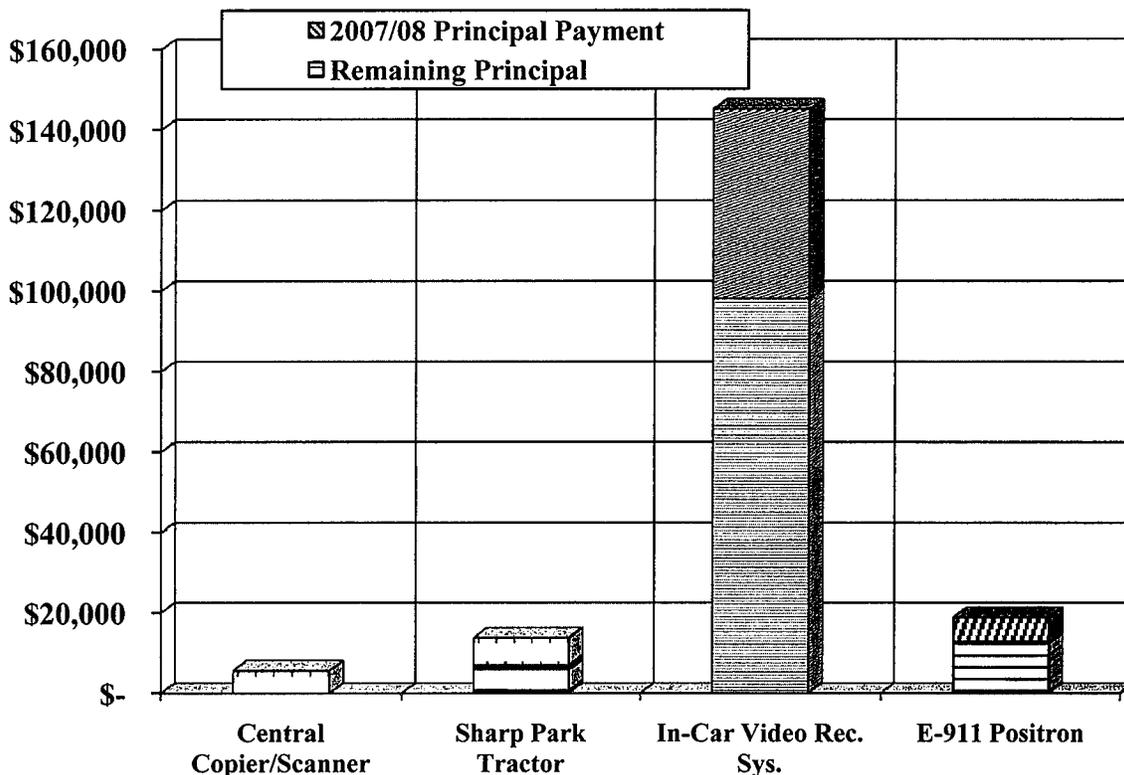
**Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.**

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**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Internal Service Funds**  
**Debt Summary**

Fund#	Issue Name	Date Issued	Loan Amount	Principal Outstanding 6/30/2007	FY 2007/08	
					Principal	Interest
663	1) Workers Compensation Fund Loan	8/1/2005	\$ 16,714	\$ 5,581	\$ 5,581	\$ 168
663	2) Workers Compensation Fund Loan	5/3/2006	20,396	13,797	6,797	414
663	3) Workers Compensation Fund Loan	9/1/2006	145,031	145,031	46,922	4,351
663	4) Workers Compensation Fund Loan	Pending	18,893	18,893	6,112	567
<b>Internal Service Fund Totals</b>			<b>\$ 201,034</b>	<b>\$ 183,302</b>	<b>\$ 65,412</b>	<b>\$ 5,500</b>

- 1) Loan for new central copier/scanner equipment located in the Purchasing Department.
- 2) Loan for Kubota Tractor - Sharp Park
- 3) Loan for Digital In-Car Video Recording System - Police
- 4) Loan for E-911 Positron - 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 2007/08 Adopted Budget  
Analysis of Estimated Changes in Working Capital**

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*Fund 641 Public Works Administration Fund*

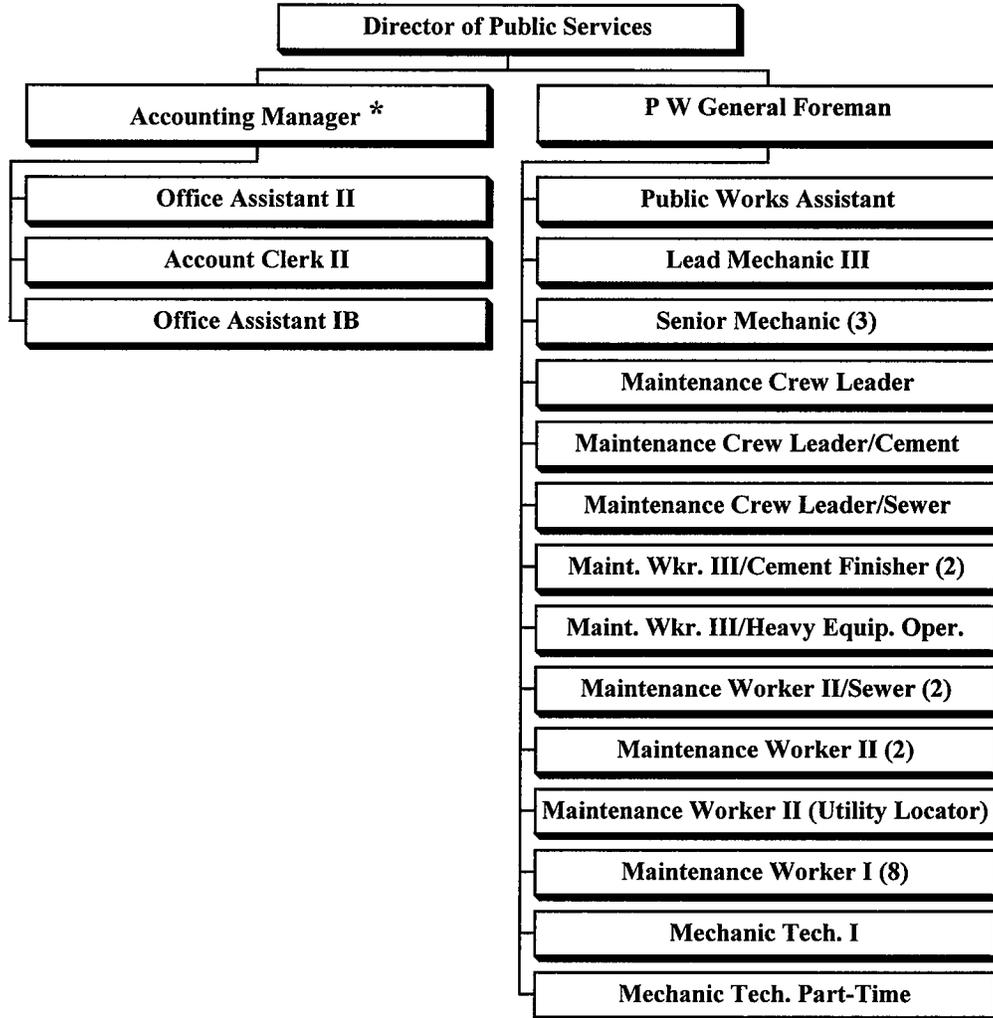
	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
Revenues	763,463	619,483	503,413	687,167	696,164	672,608	672,608
Expenditures	719,233	656,208	563,300	679,167	707,103	672,608	672,608
Revenues Over (Under) Expenses				8,000	(10,939)	0	0
Estimated Working Capital - Beginning of Year				228,409	228,409	217,470	217,470
Estimated Working Capital - End of Year				<u>236,409</u>	<u>217,470</u>	<u>217,470</u>	<u>217,470</u>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

*Fund 641 Public Works Administration Fund*

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
626.000 Charges for Services	743,094	602,864	487,967	679,167	681,164	672,608	<b>672,608</b>
664 Interest	4,799	8,721	15,380	8,000	15,000	0	<b>0</b>
685 Insurance Refund	0	7,898	0	0	0	0	<b>0</b>
685.677 Insurance Refund-W/C	15,295	0	0	0	0	0	<b>0</b>
698 Miscellaneous	275	0	66	0	0	0	<b>0</b>
<b>Total Revenues</b>	<b>763,463</b>	<b>619,483</b>	<b>503,413</b>	<b>687,167</b>	<b>696,164</b>	<b>672,608</b>	<b>672,608</b>

**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 2007/08 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		50,876
011	Public Works General Foreman	1		61,022
012	Accounting Manager	1		64,993
019	Director of Public Services	1		94,649
304	Office Assistant IB	1		38,518
304	Maintenance Worker I	8		277,015
304	Mechanic Tech. I	1		35,081
305	Maint. Worker II (Utility Locator)	1		35,535
305	Maintenance Worker II	2		77,562
305	Maintenance Worker II/Sewer	1		38,759
305	Account Clerk II	1		40,690
305	Office Assistant II	1		38,518
306	Maint. Worker III/Heavy Equip. Oper.	1		42,883
306	Maint. Worker III/Cement Finisher	2		84,947
307	Maintenance Crew Leader/Cement	1		42,256
307	Maintenance Crew Leader	1		45,422
307	Maintenance Crew Leader/Sewer	1		45,013
309	Senior Mechanic	3		152,013
310	Lead Mechanic III	1		55,292
PT	Mechanic Tech. Part-Time		1	18,304
<b>Department Total</b>		<b>30</b>	<b>1</b>	<b>1,339,348</b>

*Note: Above wages are charged to various activities under the control of the Department of Public Services based on actual time worked or by a predetermined allocation formula.*

*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 50% 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 2007/08 Adopted Budget**  
**Expenditure Detail**

**Fund 641 Public Works Administration Fund**  
**Dept 440 Public Works Administration**

Account Description		2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
		Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>								
702	Termination Pay	26,772	33,310	0	0	4,834	0	0
706	Salaries And Wages	370,867	349,464	305,198	264,202	287,180	293,995	293,995
707	Temporary Wages	15,072	15,282	1,688	5,000	3,000	4,000	4,000
709	Overtime	8,161	2,764	2,764	5,000	4,000	3,676	3,676
715	Employers FICA	30,345	31,074	22,939	20,976	22,875	23,078	23,078
719	Health Insurance	85,232	84,707	95,273	78,653	71,221	72,911	72,911
719.678	RX Drug Insurance	0	0	2,130	0	17,084	16,117	16,117
722	Pension-General	8,955	12,665	13,851	14,806	16,281	16,372	16,372
724	Unemployment Comp.	1,697	1,652	1,628	2,171	1,794	1,058	1,058
724.001	Workers Compensation	5,133	5,151	3,656	8,794	7,266	7,139	7,139
725	Other Fringe Benefits	-7,412	-11,903	-2,865	7,501	2,000	6,950	6,950
		544,822	524,166	446,262	407,103	437,535	445,296	445,296
<b>Material And Supplies:</b>								
726	Office Supplies	18,736	7,411	8,599	9,298	9,298	9,577	9,577
737.	Publications	170	305	99	524	524	554	554
755	Safety Supplies	13,134	8,517	6,657	13,081	12,000	13,081	13,081
756	Miscellaneous Supplies	-644	-81	74	0	0	0	0
758	Laundry	5,087	5,767	4,259	4,384	4,384	4,500	4,500
782	Materials	26,697	8,078	4,599	9,148	9,148	10,061	10,061
		63,180	29,997	24,287	36,435	35,354	37,773	37,773
<b>Contractual And Other:</b>								
719.001	Health Insurance-Retirees	0	0	0	127,829	128,906	86,767	86,767
722.003	Pension - General-Other	37,214	39,076	41,029	43,081	43,081	45,235	45,235
808	Audit Fees	482	637	553	608	434	447	447
818	Contractual Services	17,575	19,431	8,874	17,587	17,587	17,877	17,877
823	Medical Supplies	0	0	0	500	500	500	500
853	Telephone	12,944	12,228	12,510	16,345	14,000	14,141	14,141
873	Travel	607	0	96	0	100	100	100
914	Insurance	6,022	6,011	5,691	5,805	5,059	5,211	5,211
920	Utilities	10,327	10,802	5,874	5,485	5,485	5,942	5,942
924	Utilities-Heating	7,493	9,701	4,198	4,840	4,840	5,336	5,336
933	Equipment Maintenance	1,079	436	436	1,436	1,436	1,477	1,477
934	Office Equipment Maintenance	1,110	2,420	1,985	2,920	2,920	3,040	3,040
943	Equipment Rental - MP	7,311	0	0	0	0	0	0
946	Office Equipment Rental	771	649	594	1,545	1,545	1,545	1,545
958	Memberships & Dues	672	312	300	923	923	871	871
960	Education & Training	2,944	316	494	2,325	900	1,050	1,050
967	Eng. Overhead	0	26	0	0	0	0	0
		106,551	102,045	82,634	231,229	227,716	189,539	189,539
<b>Capital Outlay:</b>								
983	Office Equipment	4,680	0	10,117	0	6,498	0	0
984	Software	0	0	0	4,400	0	0	0
		4,680	0	10,117	4,400	6,498	0	0
<b>Total Expenditures</b>		<b>719,233</b>	<b>656,208</b>	<b>563,300</b>	<b>679,167</b>	<b>707,103</b>	<b>672,608</b>	<b>672,608</b>

## (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 2007/08 Adopted Budget Analysis of Estimated Changes in Working Capital

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*Fund 642 Engineering Administration Fund*

	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Revenues	364,788	347,139	344,923	410,549	394,218	386,266	386,266
Expenditures	319,415	368,090	353,644	425,542	403,982	380,697	380,697
Revenues Over (Under) Expenses				(14,993)	(9,764)	5,569	5,569
Estimated Working Capital - Beginning of Year				118,247	118,247	108,483	108,483
Estimated Working Capital - End of Year				<u>103,254</u>	<u>108,483</u>	<u>114,052</u>	<u>114,052</u>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

*Fund 642 Engineering Administration Fund*

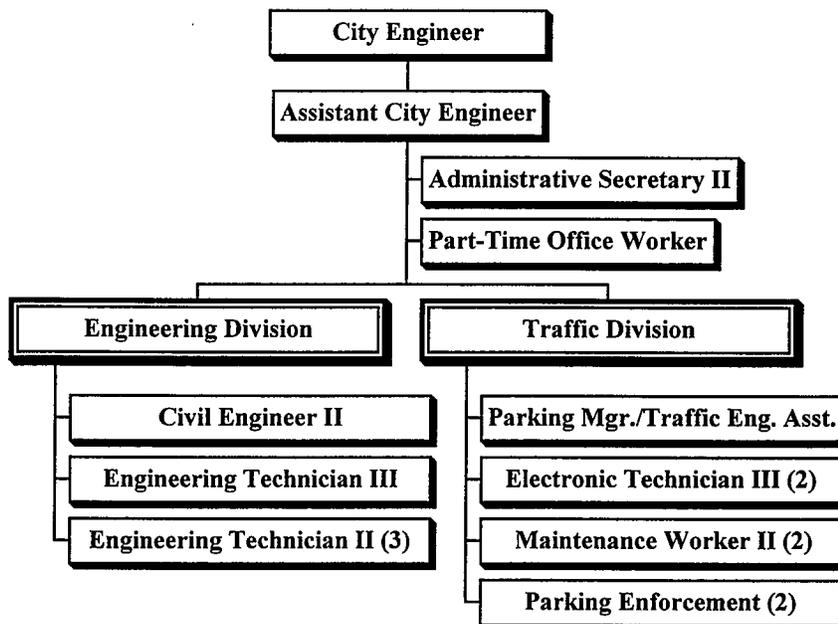
<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
626.000 Charges for Services	359,281	343,997	339,975	410,549	394,218	386,266	<b>386,266</b>
664 Interest	1,170	2,882	4,697	0	0	0	<b>0</b>
685.677 Insurance Refund-W/C	4,210	0	0	0	0	0	<b>0</b>
698 Miscellaneous	127	260	251	0	0	0	<b>0</b>
<b>Total Revenues</b>	<b>364,788</b>	<b>347,139</b>	<b>344,923</b>	<b>410,549</b>	<b>394,218</b>	<b>386,266</b>	<b>386,266</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Fund-Activity: 642-449 (Does not include part time)</i>				
<i>Department: Engineering</i>				
006	Administrative Secretary II	1		44,586
010	Parking Mgr./Traffic Engineer Asst.	1		57,433
011	Civil Engineer II	1		57,151
015	Assistant City Engineer	1		77,461
019	City Engineer	1		94,650
305	Maintenance Worker II (Traffic)	2		81,390
306	Engineering Technician II	3		128,664
307	Engineering Technician III	1		45,414
308	Electronic Technician III	2		96,298
PT	Part Time Office Worker		1	19,596
PT	Parking Enforcement		2	24,375
<b>Department Total</b>		<b>13</b>	<b>3</b>	<b>727,018</b>

*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 2007/08 Adopted Budget**  
**Expenditure Detail**

**Fund 642 Engineering Administration Fund**  
**Dept 449 Engineering Office**

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
702 Termination Pay	0	9,325	0	0	0	0	0
706 Salaries And Wages	186,540	198,827	187,991	177,936	177,936	167,082	167,082
707 Temporary Wages	70	201	16,601	17,472	17,472	19,596	19,596
709 Overtime	512	4,063	1,059	1,549	1,549	1,602	1,602
715 Employers FICA	12,980	16,028	15,351	15,067	15,067	14,403	14,403
719 Health Insurance	19,107	33,672	28,983	36,020	25,581	26,381	26,381
719.678 RX Drug Insurance	0	0	541	0	4,836	6,326	6,326
722 Pension-General	4,401	7,030	8,392	9,872	9,872	9,278	9,278
724 Unemployment Comp.	653	1,039	1,273	1,067	636	544	544
724.001 Workers Compensation	2,110	1,913	1,997	2,714	2,335	2,231	2,231
725 Other Fringe Benefits	-3,592	-5,562	-2,487	3,226	2,812	2,639	2,639
	<b>222,781</b>	<b>266,536</b>	<b>259,701</b>	<b>264,923</b>	<b>258,096</b>	<b>250,082</b>	<b>250,082</b>
<b>Material And Supplies:</b>							
726 Office Supplies	9,874	6,397	6,259	8,576	10,019	12,727	12,727
737 Publications	468	1,375	2,855	2,160	0	0	0
753 Survey Supplies	199	0	674	690	4,842	5,200	5,200
755. Safety Supplies	620	2,199	1,475	1,000	0	0	0
757 Photography Supplies	393	620	0	750	0	0	0
759 Small Tools	0	185	902	600	0	0	0
782. Materials	9,728	4,814	5,188	5,000	0	0	0
	<b>21,282</b>	<b>15,590</b>	<b>17,353</b>	<b>18,776</b>	<b>14,861</b>	<b>17,927</b>	<b>17,927</b>
<b>Contractual And Other:</b>							
719.001 Health Insurance-Retirees	0	0	0	33,748	38,600	20,640	20,640
722.003 Pension - General-Other	9,002	9,452	9,925	10,421	10,421	10,942	10,942
808 Audit Fees	237	289	313	344	269	276	276
818 Contractual Services	392	5,276	-432	2,000	2,544	2,500	2,500
853 Telephone	11,965	9,408	9,777	10,592	8,162	9,378	9,378
873 Travel	619	654	20	500	250	500	500
914 Insurance	2,344	2,207	2,658	2,711	2,241	2,465	2,465
920 Utilities	10,327	10,802	4,718	4,113	3,034	4,456	4,456
924 Utilities-Heating	7,492	9,701	3,161	3,630	3,000	4,017	4,017
933 Equipment Maintenance	12,604	13,181	10,904	11,300	10,094	11,300	11,300
934 Office Equipment Maintenance	1,390	2,273	2,515	2,419	2,410	2,714	2,714
943 Equipment Rental - MP	960	0	777	0	0	0	0
946 Office Equipment Rental	610	649	231	500	500	500	500
958 Memberships & Dues	2,352	2,271	2,185	2,200	2,000	2,200	2,200
960 Education & Training	2,836	1,135	2,240	4,950	2,500	1,600	1,600
965.101 Admin.-General Fund	0	0	0	22,000	26,000	26,000	26,000
967. Eng. Overhead	-4,532	0	0	0	0	0	0
	<b>58,598</b>	<b>67,298</b>	<b>48,992</b>	<b>111,428</b>	<b>112,025</b>	<b>99,488</b>	<b>99,488</b>
<b>Capital Outlay:</b>							
977 Equipment	15,818	0	0	0	0	0	0
981 Office Furniture	0	11,935	2,912	2,000	0	0	0
983 Office Equipment	851	0	18,309	13,000	10,000	7,000	7,000
984 Software	85	6,731	6,377	15,415	9,000	6,200	6,200
	<b>16,754</b>	<b>18,666</b>	<b>27,598</b>	<b>30,415</b>	<b>19,000</b>	<b>13,200</b>	<b>13,200</b>
<b>Total Expenditures</b>	<b>319,415</b>	<b>368,090</b>	<b>353,644</b>	<b>425,542</b>	<b>403,982</b>	<b>380,697</b>	<b>380,697</b>

## (661) Motor Pool & Garage Fund

**PURPOSE** - This Fund is used to record the operations of the City's motor vehicle pool at the Department of Public Works.

**CHARACTER** - Money for the operation of this Fund is supplied by reimbursements from other funds for services rendered (i.e., equipment usage). The special advantage of this Fund is that the Major Street Fund (202) and Local Street Fund (203) can be charged rent for the time equipment is used for street work.

**AUTHORITY** - This Fund was established in fiscal year 1980-81 by segregating this activity from the General Fund (101), as recommended by the State Department of Treasury.

### City of Jackson Fiscal Year 2007/08 Adopted Budget Analysis of Estimated Changes in Working Capital

#### *Fund 661 Motor Pool & Garage Fund*

	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Revenues	1,251,058	1,131,418	1,264,694	1,123,888	1,162,758	1,187,112	1,187,112
Expenditures	1,094,174	959,443	1,028,933	1,763,649	1,729,712	1,753,145	1,753,145
Revenues Over (Under) Expenses				(639,761)	(566,954)	(566,033)	(566,033)
Add: Depreciation				200,000	140,828	140,828	140,828
Estimated Change in Working Capital				(439,761)	(426,126)	(425,205)	(425,205)
Estimated Working Capital - Beginning of Year				1,209,832	1,209,832	783,706	783,706
Estimated Working Capital - End of Year				770,071	783,706	358,501	358,501

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

***Fund 661 Motor Pool And Garage Fund***

<b>Account Description</b>	<b>2003/04</b>	<b>2004/05</b>	<b>2005/06</b>	<b>2006/07</b>	<b>2006/07</b>	<b>2007/08</b>	<b>2007/08</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Manager Proposed</b>	<b>Council Adopted</b>
626.301 Charges for Services - Police	0	0	19,494	0	65,000	65,000	<b>65,000</b>
626.337 Charges for Services - Fire	89,779	89,224	99,497	80,000	80,000	80,000	<b>80,000</b>
626.591 Charges for Services - Water	0	0	0	0	50,000	50,000	<b>50,000</b>
626.642 Charges for Services - Eng.	0	0	0	0	7,500	7,500	<b>7,500</b>
649 Police Auction	5,781	0	13,774	0	8,126	0	<b>0</b>
664 Interest	10,116	20,658	47,154	20,000	40,000	40,000	<b>40,000</b>
669 Equipment Rental	1,087,894	962,799	909,607	973,888	911,132	943,612	<b>943,612</b>
673 Sale Of Fixed Assets	0	0	0	0	0	0	<b>0</b>
685 Insurance Refund	0	2,750	110,959	0	0	0	<b>0</b>
685.677 Insurance Refund-W/C	6,590	0	0	0	0	0	<b>0</b>
698 Miscellaneous	50,898	55,987	64,209	50,000	1,000	1,000	<b>1,000</b>
<b>Total Revenues</b>	<b>1,251,058</b>	<b>1,131,418</b>	<b>1,264,694</b>	<b>1,123,888</b>	<b>1,162,758</b>	<b>1,187,112</b>	<b>1,187,112</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Expenditure Detail**

**Fund 661 Motor Pool And Garage Fund**  
**Dept 454 Motor Pool**

Account Description	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b>Personal Services:</b>							
702 Termination Pay	0	0	792	0	0	0	0
706 Salaries And Wages	187,413	187,363	224,960	264,388	264,388	276,225	276,225
707 Temporary Wages	11,046	5,401	1,757	5,000	12,000	18,304	18,304
709 Overtime	7,135	4,161	1,020	12,051	10,000	13,230	13,230
715 Employers FICA	15,113	14,621	16,700	21,530	21,909	23,544	23,544
719 Health Insurance	40,574	44,229	46,151	78,708	62,068	68,504	68,504
719.678 RX Drug Insurance	0	0	1,820	0	14,494	15,143	15,143
722 Pension-General	4,776	6,701	9,981	15,204	15,091	15,920	15,920
724 Unemployment Comp.	762	802	1,436	1,689	1,004	1,079	1,079
724.001 Workers Compensation	4,446	4,192	4,517	6,839	6,777	7,283	7,283
725 Other Fringe Benefits	5,751	5,960	3,202	5,896	5,268	5,504	5,504
	<b>277,016</b>	<b>273,430</b>	<b>312,336</b>	<b>411,305</b>	<b>412,999</b>	<b>444,736</b>	<b>444,736</b>
<b>Material And Supplies:</b>							
726 Office Supplies	0	0	3,084	1,000	3,000	1,500	1,500
751 Gasoline	59,550	73,802	81,132	102,174	95,000	90,740	90,740
755. Safety Supplies	0	0	5,096	650	650	650	650
756 Miscellaneous Supplies	30,262	27,612	25,432	30,920	30,920	30,920	30,920
758 Laundry	0	0	797	1,219	1,219	1,219	1,219
759 Small Tools	10,798	9,099	10,073	26,492	26,492	30,860	30,860
782 Materials	203,423	183,581	206,125	213,055	213,055	214,140	214,140
	<b>304,033</b>	<b>294,094</b>	<b>331,739</b>	<b>375,510</b>	<b>370,336</b>	<b>370,029</b>	<b>370,029</b>
<b>Contractual And Other:</b>							
719.001 Health Insurance-Retirees	0	0	0	11,313	24,734	21,046	21,046
808 Audit Fees	901	995	826	909	786	806	806
818 Contractual Services	57,709	44,704	71,444	79,965	79,965	87,980	87,980
818.642 Cont. Eng.	0	0	121	0	1,500	0	0
853.000 Telephone	0	0	526	0	360	550	550
873 Travel	1,041	0	10	476	250	0	0
914 Insurance	37,652	38,067	34,281	34,967	32,118	33,082	33,082
920.000 Utilities	3,670	1,334	22,513	19,311	16,000	19,311	19,311
933 Equipment Maintenance	5,578	1,710	2,346	17,341	14,000	17,341	17,341
943 Equipment Rental - MP	324	0	13	5,000	5,000	5,000	5,000
946 Office Equipment Rental	0	0	253	336	336	336	336
960 Education & Training	460	95	450	5,000	5,000	5,000	5,000
965.101 Admin.-General Fund	32,010	25,826	25,386	28,816	26,000	26,000	26,000
966 PW Overhead	163,860	133,568	80,272	0	0	0	0
967 Eng. Overhead	947	1,399	876	0	0	0	0
	<b>304,152</b>	<b>247,698</b>	<b>239,317</b>	<b>203,434</b>	<b>206,049</b>	<b>216,452</b>	<b>216,452</b>
<b>Capital Outlay:</b>							
971 Depreciation	187,560	143,285	140,828	200,000	140,828	140,828	140,828
976 Building Addition	7,964	0	0	0	0	110,000	110,000
976.042 Storage Building	1,303	0	0	0	0	0	0
982 Machinery & Equipment	12,146	936	1,200	573,000	599,000	469,000	469,000
984 Software	0	0	3,513	400	500	2,100	2,100
	<b>208,973</b>	<b>144,221</b>	<b>145,541</b>	<b>773,400</b>	<b>740,328</b>	<b>721,928</b>	<b>721,928</b>
<b>Total Expenditures</b>	<b>1,094,174</b>	<b>959,443</b>	<b>1,028,933</b>	<b>1,763,649</b>	<b>1,729,712</b>	<b>1,753,145</b>	<b>1,753,145</b>

## (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 2007/08 Adopted Budget Analysis of Estimated Changes in Working Capital

#### *Fund 663 Equipment Revolving Fund*

	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
Revenues	93,618	0	5,714	5,749	12,959	70,912	70,912
Expenditures	93,618	0	5,714	5,749	12,959	70,912	70,912
Excess of Revenues Over (Under) Expenditures				0	0	0	0
Add: Proceeds of Loan				0	192,350	0	0
Depreciation				5,419	12,017	65,412	65,412
Less: Acquisition of fixed assets				0	(192,350)	0	0
Payment of loan principal				(5,419)	(12,017)	(65,412)	(65,412)
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 2007/08 Adopted Budget**  
**Revenue Detail**

***Fund 663 Equipment Revolving Fund***

Account Description	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
626 Charges For Goods/Service	93,618	0	5,714	5,749	12,959	70,912	70,912
<b>Total Revenues</b>	<b>93,618</b>	<b>0</b>	<b>5,714</b>	<b>5,749</b>	<b>12,959</b>	<b>70,912</b>	<b>70,912</b>

**Expenditure Detail**

***Fund 663 Equipment Revolving Fund***  
***Dept 326 Data Processing Equipment***

Account Description	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b>Capital Outlay:</b>							
971 Depreciation	88,319	0	5,714	5,419	12,017	65,412	65,412
	88,319	0	5,714	5,419	12,017	65,412	65,412
<b>Debt Service:</b>							
995 Interest	5,299	0	0	330	942	5,500	5,500
	5,299	0	0	330	942	5,500	5,500
<b>Total Expenditures</b>	<b>93,618</b>	<b>0</b>	<b>5,714</b>	<b>5,749</b>	<b>12,959</b>	<b>70,912</b>	<b>70,912</b>

## (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 2007/08 Adopted Budget Analysis of Estimated Changes in Working Capital

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***Fund 677 Workers Compensation Fund***

	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
Revenues	339,254	302,879	532,140	334,000	393,600	407,575	407,575
Expenditures	735,462	304,835	587,677	208,000	425,550	432,450	432,450
Revenues Over (Under) Expenses	(396,208)	(1,956)	(55,537)	126,000	(31,950)	(24,875)	(24,875)
Working Capital - Beginning of Year	1,821,461	1,425,253	1,423,297	1,367,760	1,367,760	1,335,810	1,335,810
Working Capital - End of Year	1,425,253	1,423,297	1,367,760	1,493,760	1,335,810	1,310,935	1,310,935

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

***Fund 677 Workers Compensation Fund***

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
664 Interest	55,276	36,448	112,072	50,000	115,000	120,000	120,000
685 Insurance Refund	39,657	31,014	174,969	25,000	25,000	25,000	25,000
698.000 Miscellaneous	530	1,302	0	0	0	0	0
699.101 Cont.-General Fund	164,090	157,016	166,184	170,000	170,000	175,000	175,000
699.202 Cont.-Major Street Fund	10,212	9,632	8,553	11,000	8,600	9,000	9,000
699.203 Cont.-Local Street Fund	5,160	4,380	4,355	5,500	4,500	4,600	4,600
699.208 Cont.-Sharp Park Oper. Fund	7,669	6,856	7,829	8,500	8,000	8,300	8,300
699.249 Cont.-Building Inspection Fund	2,322	2,497	2,929	3,000	3,000	3,100	3,100
699.296 Cont.-Recreation Activity Fd	2,722	2,220	2,522	3,500	2,600	2,700	2,700
699.297 Cont.-Recreation Millage Fd	0	0	417	0	3,000	3,100	3,100
699.402 Cont.-Water Equip. Repl. Fd	615	1,065	989	1,500	1,000	1,050	1,050
699.404 Cont.-Sanitary Sewer Maint. Fd	1,624	2,273	2,311	3,000	2,400	2,500	2,500
699.405 Cont.-Sanitary Sewer Repl. Fd	847	790	818	1,000	1,000	1,050	1,050
699.583 Cont.-Sharp Park Golf Prac.Ctr.	1,108	757	923	1,500	1,000	1,050	1,050
699.585 Cont.-Auto Parking Fund	0	97	81	150	150	175	175
699.586 Cont. Parking Assessment Fd.	608	603	490	650	650	700	700
699.590 Cont.-Sewer Fund	12,379	12,435	12,980	13,000	13,000	14,000	14,000
699.591 Cont.-Water Fund	20,809	20,364	21,747	21,500	22,000	23,000	23,000
699.599 Cont.- Parking Deck Fd.	276	424	319	600	400	450	450
699.641 Cont.-Public Works Admin. Fd	6,709	6,534	5,121	7,000	5,500	5,700	5,700
699.642 Cont.-Engineering Admin. Fd	2,195	1,981	2,031	2,500	2,200	2,300	2,300
699.661 Cont.-Motor Pool & Gar. Fd	4,446	4,191	4,500	5,100	4,600	4,800	4,800
<b>Total Revenues</b>	<b>339,254</b>	<b>302,879</b>	<b>532,140</b>	<b>334,000</b>	<b>393,600</b>	<b>407,575</b>	<b>407,575</b>

**Expenditure Detail**

***Fund 677 Workers Compensation Fund***

***Dept 677 Workers Compensation Insurance***

Account Description	2003/04	2004/05	2005/06	Manager	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Proposed	Projected	Manager Proposed	Manager Proposed
<b>Materials &amp; Supplies:</b>							
755.000 Safety Supplies	0	0	5,834	0	500	500	500
	0	0	5,834	0	500	500	500
<b>Contractual And Other:</b>							
808 Audit Fees	347	672	263	500	450	450	450
917.002 Workers Comp. Claims	195,600	228,348	507,614	100,000	375,000	375,000	375,000
917.003 Workers Comp. Fee	72,206	68,208	73,327	100,000	56,100	53,000	53,000
964.000 Refunds (W/C Contributions)	461,700	0	-2,634	0	-10,000	0	0
965.101 Admin.-General Fund	5,609	7,607	3,273	7,500	3,500	3,500	3,500
	735,462	304,835	581,843	208,000	425,050	431,950	431,950
<b>Total Expenses</b>	<b>735,462</b>	<b>304,835</b>	<b>587,677</b>	<b>208,000</b>	<b>425,550</b>	<b>432,450</b>	<b>432,450</b>

## (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 2007/08 Adopted Budget Analysis of Estimated Changes in Working Capital

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***Fund 678 Prescription Drug Fund***

	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Revenues	0	0	167,467	0	1,080,800	1,191,580	1,191,580
Expenditures	0	0	154,801	0	994,620	1,105,120	1,105,120
Revenues Over (Under) Expenses	0	0	12,666	0	86,180	86,460	86,460
Working Capital - Beginning of Year	0	0	0	12,666	12,666	98,846	98,846
Working Capital - End of Year	<b>0</b>	<b>0</b>	<b>12,666</b>	<b>12,666</b>	<b>98,846</b>	<b>185,306</b>	<b>185,306</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

**Fund 678 Prescription Drug Fund**

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
664 Interest	0	0	0	0	3,000	6,000	6,000
685 Insurance Refund	0	0	0	0	0	0	0
698.000 Miscellaneous	0	0	0	0	0	0	0
699.101 Cont.-General Fund	0	0	90,393	0	750,000	825,000	825,000
699.202 Cont.-Major Street Fund	0	0	1,998	0	16,000	17,600	17,600
699.203 Cont.-Local Street Fund	0	0	1,904	0	10,600	11,660	11,660
699.208 Cont.-Sharp Park Oper. Fund	0	0	468	0	3,150	3,465	3,465
699.249 Cont.-Building Inspection Fund	0	0	1,834	0	8,800	9,680	9,680
699.296 Cont.-Recreation Activity Fd	0	0	33	0	300	330	330
699.297 Cont.-Recreation Millage Fd	0	0	20	0	300	330	330
699.402 Cont.-Water Equip. Repl. Fd	0	0	273	0	1,850	2,035	2,035
699.404 Cont.-Sanitary Sewer Maint. Fd	0	0	776	0	7,500	8,250	8,250
699.405 Cont.-Sanitary Sewer Repl. Fd	0	0	187	0	1,100	1,210	1,210
699.585 Cont.-Auto Parking Fund	0	0	1	0	100	110	110
699.586 Cont. Parking Assessment Fd.	0	0	68	0	500	550	550
699.590 Cont.-Sewer Fund	0	0	5,669	0	60,000	66,000	66,000
699.591 Cont.-Water Fund	0	0	10,717	0	118,000	129,800	129,800
699.599 Cont.-Parking Deck Fd.	0	0	152	0	400	440	440
699.641 Cont.-Public Works Admin. Fund	0	0	2,890	0	64,000	70,400	70,400
699.642 Cont.-Engineering Admin. Fund	0	0	553	0	29,000	31,900	31,900
699.661 Cont.-Motor Pool & Gar. Fund	0	0	1,821	0	6,200	6,820	6,820
699.731 Cont.-ERS Pension Fund	0	0	47,710	0	0	0	0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>167,467</b>	<b>0</b>	<b>1,080,800</b>	<b>1,191,580</b>	<b>1,191,580</b>

**Expenditure Detail**

**Fund 678 Prescription Drug Fund**

**Dept 678 Prescription Drug**

Account Description	2003/04	2004/05	2005/06	Manager	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Proposed	Projected	Manager Proposed	Manager Proposed
<b>Contractual And Other:</b>							
808 Audit Fees	0	0	0	0	120	120	120
917.005 Prescription Drug Claims	0	0	145,344	0	950,000	1,050,000	1,050,000
917.006 Script Guide (TPA) Fee	0	0	9,457	0	43,000	47,500	47,500
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	0	1,500	7,500	7,500
	0	0	154,801	0	994,620	1,105,120	1,105,120
<b>Total Expenses</b>	<b>0</b>	<b>0</b>	<b>154,801</b>	<b>0</b>	<b>994,620</b>	<b>1,105,120</b>	<b>1,105,120</b>

# Trust and Agency Funds

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**Trust funds are used to account for assets held by the government in a trustee capacity. Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds.**

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## (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 2007/08 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 702 County & School Tax Collection Fund***

	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
Revenues	28,147	61,451	122,735	110,000	135,000	140,000	140,000
Expenditures	28,147	61,451	122,735	110,000	135,000	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
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

*Fund 702 County & School Tax Collection Fund*

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
664 Interest	28,147	61,451	122,735	110,000	135,000	140,000	140,000
<b>Total Revenues</b>	<b>28,147</b>	<b>61,451</b>	<b>122,735</b>	<b>110,000</b>	<b>135,000</b>	<b>140,000</b>	<b>140,000</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
<b>Contractual And Other:</b>							
999.101 Cont.-General Fund	28,147	61,451	122,735	110,000	135,000	140,000	140,000
	28,147	61,451	122,735	110,000	135,000	140,000	140,000
<b>Total Expenditures</b>	<b>28,147</b>	<b>61,451</b>	<b>122,735</b>	<b>110,000</b>	<b>135,000</b>	<b>140,000</b>	<b>140,000</b>

## (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 2007/08 Adopted Budget Analysis of Changes in Fund Balance

#### *Fund 711 Cemetery Perpetual Maintenance Fund*

	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
Revenues	16,738	78,760	42,786	115,000	139,000	115,000	115,000
Expenditures	72,962	63,267	62,743	80,000	80,000	80,000	80,000
Excess of Revenues Over (Under) Expenditures	(56,224)	15,493	(19,957)	35,000	59,000	35,000	35,000
Fund Balance - Beginning of Year	1,609,405	1,553,181	1,568,674	1,568,674	1,568,674	1,627,674	1,627,674
<b>Fund Balance - End of Year</b>	<b>1,553,181</b>	<b>1,568,674</b>	<b>1,548,717</b>	<b>1,603,674</b>	<b>1,627,674</b>	<b>1,662,674</b>	<b>1,662,674</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

***Fund 711 Cemetery Perpetual Maintenance Fund***

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
642 Charges For Services-Sales	21,379	34,945	28,820	35,000	35,000	35,000	<b>35,000</b>
664 Interest	0	0	0	0	0	0	0
664.300 Interest - Madison	77,839	63,822	62,743	80,000	80,000	80,000	<b>80,000</b>
693.300 Gain/Loss On Sales - Madison	-13,902	10,665	-7,409	0	0	0	0
697.300 Unrealized Gain - Madison	-68,578	-30,672	-41,368	0	24,000	0	0
<b>Total Revenues</b>	<b>16,738</b>	<b>78,760</b>	<b>42,786</b>	<b>115,000</b>	<b>139,000</b>	<b>115,000</b>	<b>115,000</b>

**Expenditure Detail**

***Fund 711 Cemetery Perpetual Maintenance Fund***  
***Dept 711 Cemetery Trust***

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
<b>Contractual And Other:</b>							
956.300 Administration - Madison	7,970	7,791	7,759	8,000	8,000	8,000	<b>8,000</b>
999.101 Cont.-General Fund	64,992	55,476	54,984	72,000	72,000	72,000	<b>72,000</b>
	<u>72,962</u>	<u>63,267</u>	<u>62,743</u>	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>	<b>80,000</b>
<b>Total Expenditures</b>	<b>72,962</b>	<b>63,267</b>	<b>62,743</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>

## (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 2007/08 Adopted Budget Analysis of Changes in Fund Balance

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*Fund 718 Ella W. Sharp Endowment Fund*

	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
Revenues	24,944	28,636	37,675	48,000	52,270	53,720	53,720
Expenditures	41,919	36,508	34,906	48,000	52,270	53,720	53,720
Excess of Revenues Over (Under) Expenditures	(16,975)	(7,872)	2,769	0	0	0	0
Fund Balance - Beginning of Year	1,131,969	1,114,994	1,107,122	1,109,891	1,109,891	1,109,891	1,109,891
<b>Fund Balance - End of Year</b>	<b>1,114,994</b>	<b>1,107,122</b>	<b>1,109,891</b>	<b>1,109,891</b>	<b>1,109,891</b>	<b>1,109,891</b>	<b>1,109,891</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

***Fund 718 Ella W. Sharp Endowment Fund***

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
664 Interest	7,000	3,424	3,500	3,000	3,250	3,000	3,000
665 Bond Interest	34,534	32,460	35,256	44,300	48,300	50,000	50,000
666 Dividends	686	696	709	700	720	720	720
693 Gain/Loss On Sales	-17,276	-7,944	-1,790	0	0	0	0
<b>Total Revenues</b>	<b>24,944</b>	<b>28,636</b>	<b>37,675</b>	<b>48,000</b>	<b>52,270</b>	<b>53,720</b>	<b>53,720</b>

**Expenditure Detail**

***Fund 718 Ella W. Sharp Endowment Fund***  
***Dept 718 Ella W. Sharp Endowment***

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
<b>Contractual And Other:</b>							
999.208 Cont.-Sharp Park Oper. Fund	41,919	36,508	34,906	48,000	52,270	53,720	53,720
	41,919	36,508	34,906	48,000	52,270	53,720	53,720
<b>Total Expenditures</b>	<b>41,919</b>	<b>36,508</b>	<b>34,906</b>	<b>48,000</b>	<b>52,270</b>	<b>53,720</b>	<b>53,720</b>

## (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 2007/08 Adopted Budget Analysis of Changes in Fund Balance

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*Fund 719 Cuiss Endowment Fund*

	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
Revenues	467	779	1,062	0	0	0	0
Expenditures	225	779	26,062	0	0	0	0
Excess of Revenues Over (Under) Expenditures	242	0	(25,000)	0	0	0	0
Fund Balance - Beginning of Year	24,758	25,000	25,000	0	0	0	0
<b>Fund Balance - End of Year</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

*Fund 719 Cuiss Endowment Fund*

Account Description	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
664 Interest	28	91	147	0	0	0	0
665 Bond Interest	991	993	0	0	0	0	0
675 Donations-Private	0	0	0	0	0	0	0
693 Gain/Loss On Sales	-552	-305	915	0	0	0	0
<b>Total Revenues</b>	<b>467</b>	<b>779</b>	<b>1,062</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

*Fund 719 Cuiss Endowment Fund*  
*Dept 719 Cuiss Endowment*

Account Description	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
<b>Contractual And Other:</b>							
964.000 Refunds-Donations	0	0	25,915	0	0	0	0
999.583 Cont.-SP Golf Pract.Ctr.Fd.	225	779	147	0	0	0	0
	225	779	26,062	0	0	0	0
<b>Total Expenditures</b>	<b>225</b>	<b>779</b>	<b>26,062</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## (731) Employees Retirement System Fund

**PURPOSE** - This Fund is used to account for the activities relating to the operation of the City of Jackson Employees Retirement System.

**CHARACTER** - The membership of the Retirement System includes City employees, City officials, and members of boards, commissions, or authorities established by the City Commission whose position requires one thousand or more hours of work in a calendar year, except for the following:

- 1) Contractual employment
- 2) Employment compensated on a fee basis
- 3) Mayor or City Commissioners
- 4) Employment as a police officer or fire fighter

5) Employment as City Manager or executive director of the Downtown Development Authority unless membership is elected upon the filing of a written notice with the board of trustees not more than 30 days after the effective date of employment.

Revenue for the Fund is derived from member contributions, City contributions, interest, dividends and other income from investments of the Retirement System. Members of the Michigan Association of Public Employees as well as non-union members contribute 2.5% of total compensation effective July 1, 1992. City contributions are set equal to employee contributions. Total contributions are determined, subject to this 5% minimum, by the City's Actuary.

**AUTHORITY** - This Fund was established on July 1, 1945, under authority of Chapter 9, Title 1, of the City Code, as amended. The City of Jackson Employees Retirement System is a reciprocal unit under Michigan Act No. 88 of the Public Acts of 1961, as amended.

### City of Jackson Fiscal Year 2007/08 Adopted Budget Analysis of Changes in Fund Balance

#### *Fund 731 Employees Retirement System Fund*

	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
Revenues	3,538,145	3,052,156	3,058,523	3,208,595	5,682,030	4,721,990	4,721,990
Expenditures	1,884,679	1,888,030	2,077,305	1,740,000	1,905,000	2,030,000	2,030,000
Excess of Revenues Over (Under) Expenditures	1,653,466	1,164,126	981,218	1,468,595	3,777,030	2,691,990	2,691,990
Fund Balance - Beginning of Year	27,618,175	29,271,641	30,435,767	31,416,985	31,416,985	35,194,015	35,194,015
<b>Fund Balance - End of Year</b>	<b>29,271,641</b>	<b>30,435,767</b>	<b>31,416,985</b>	<b>32,885,580</b>	<b>35,194,015</b>	<b>37,886,005</b>	<b>37,886,005</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

***Fund 731 Employees Retirement System Fund***

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
664 Interest	692,749	669,696	649,380	800,000	800,000	800,000	800,000
666 Dividends	72,256	2,099	29,118	50,000	50,000	50,000	50,000
677 Employee Contributions	276,909	364,860	459,850	575,000	574,813	592,057	592,057
693 Gain/Loss On Sales	2,342,774	-365,997	296,196	500,000	500,000	500,000	500,000
697 Unrealized Gain-Investments	-245,127	1,895,354	1,018,208	500,000	3,000,000	2,000,000	2,000,000
699.101 Cont.-General Fund	209,504	243,289	309,617	390,000	387,021	398,632	398,632
699.202 Cont.-Major Street Fund	12,157	17,930	21,186	30,000	26,483	27,277	27,277
699.203 Cont.-Local Street Fund	4,796	6,825	8,578	11,000	10,723	11,045	11,045
699.208 Cont.-Sharp Park Oper.Fund	3,679	5,107	6,899	8,500	8,624	8,883	8,883
699.249 Cont.-Building Dept. Fund	6,950	10,008	15,655	16,000	19,569	20,156	20,156
699.296 Cont.-Recreation Activity Fd.	76	30	171	50	214	220	220
699.402 Cont.-Water Equip. Repl. Fd.	0	2,894	3,666	4,700	4,583	4,720	4,720
699.404 Cont.-San. Sewer Maint. Fd.	0	3,065	4,028	5,000	5,035	5,186	5,186
699.405 Cont.-San. Sewer Repl. Fd.	0	2,046	2,547	3,300	3,184	3,280	3,280
699.585 Cont.-Auto.Parking Fd.	0	171	119	145	149	153	153
699.586 Cont.-Parking Assessment	715	1,133	948	1,900	1,185	1,221	1,221
699.590 Cont.-Sewer Fund	27,243	32,918	43,014	53,000	53,768	55,381	55,381
699.591 Cont.-Water Fund	67,247	83,443	103,075	135,000	128,844	132,709	132,709
699.599 Cont.-Parking Deck Fund	210	608	620	1,000	775	798	798
699.641 Cont.-PW Admin. Fund	47,528	53,494	57,329	86,000	71,661	73,811	73,811
699.642 Cont.-Eng. Admin. Fund	13,703	16,482	18,338	27,000	22,923	23,611	23,611
699.661 Cont.-Motor Pool & Gar. Fd.	4,776	6,701	9,981	11,000	12,476	12,850	12,850
<b>Total Revenues</b>	<b>3,538,145</b>	<b>3,052,156</b>	<b>3,058,523</b>	<b>3,208,595</b>	<b>5,682,030</b>	<b>4,721,990</b>	<b>4,721,990</b>

**Expenditure Detail**

***Fund 731 Employees Retirement System Fund***

***Dept 731 Pensioners-General***

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Contractual And Other:</b>							
874 Retirement Benefits	1,453,400	1,396,370	1,607,992	1,600,000	1,725,000	1,850,000	1,850,000
874.001 Retirement Benefits-Health Ins.	292,987	384,433	324,434	0	0	0	0
956 Administration	123,082	77,351	129,988	90,000	130,000	130,000	130,000
964 Refunds	15,210	29,876	14,891	50,000	50,000	50,000	50,000
	1,884,679	1,888,030	2,077,305	1,740,000	1,905,000	2,030,000	2,030,000
<b>Total Expenditures</b>	<b>1,884,679</b>	<b>1,888,030</b>	<b>2,077,305</b>	<b>1,740,000</b>	<b>1,905,000</b>	<b>2,030,000</b>	<b>2,030,000</b>

## (732) Policemen's and Firemen's Pension Fund

**PURPOSE** - This Fund is used to account for the activities relating to the operation of the City's Policemen's and Firemen's Pension Plan.

**CHARACTER** - Membership to the plan is available to police officers and fire fighters who are regular City employees and were hired prior to July 1, 1973. Revenue for the Fund is derived from member contributions, City contributions, interest, dividends and other income from investments of the Pension Fund. Plan members contribute 7.5% of annual compensation. City contributions are actuarially computed so that, together with member contributions, sufficient funds exist to fully fund the costs of benefits likely to be paid on account of service rendered during the current year and to finance the unfunded costs of benefits likely to be paid on account of prior years service over a period of sixty years. The Plan also contains an escalation clause which requires that pensions and annuities be adjusted whenever a change occurs in the rates of members' current salaries.

**AUTHORITY** - This Fund was adopted by referendum on November 5, 1957.

### City of Jackson Fiscal Year 2007/08 Adopted Budget Analysis of Changes in Fund Balance

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*Fund 732 Policemen's & Firemen's Pension Fund*

	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
Revenues	1,528,047	749,994	1,415,265	1,809,667	1,838,167	1,482,545	1,482,545
Expenditures	1,376,706	1,343,856	1,348,535	1,310,000	1,310,000	1,310,000	1,310,000
Excess of Revenues Over (Under) Expenditures	151,341	-593,862	66,730	499,667	528,167	172,545	172,545
Fund Balance - Beginning of Year	6,060,311	6,211,652	5,617,790	5,684,520	5,684,520	6,212,687	6,385,232
<b>Fund Balance - End of Year</b>	<b>6,211,652</b>	<b>5,617,790</b>	<b>5,684,520</b>	<b>6,184,187</b>	<b>6,212,687</b>	<b>6,385,232</b>	<b>6,557,777</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

***Fund 732 Policemen's & Firemen's Pension Fund***

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
664 Interest	71,485	68,695	57,515	75,000	67,500	75,000	<b>75,000</b>
666 Dividends	49,900	43,915	45,774	50,000	36,000	45,000	<b>45,000</b>
693 Gain/Loss On Sales	129,535	214,501	563,591	250,000	800,000	500,000	<b>500,000</b>
697.000 Unrealized Gain	976,086	-105,316	-57,891	500,000	0	250,000	<b>250,000</b>
699.101 Cont.-General Fund	301,041	528,199	806,276	934,667	934,667	612,545	<b>612,545</b>
<b>Total Revenues</b>	<b>1,528,047</b>	<b>749,994</b>	<b>1,415,265</b>	<b>1,809,667</b>	<b>1,838,167</b>	<b>1,482,545</b>	<b>1,482,545</b>

**Expenditure Detail**

***Fund 732 Policemen's & Firemen's Pension Fund***  
***Dept 732 Pensioners-Police/Fire***

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
<b>Contractual And Other:</b>							
874 Retirement Benefits	1,319,244	1,288,110	1,291,297	1,250,000	1,250,000	1,250,000	<b>1,250,000</b>
956 Administration	57,462	55,746	57,238	60,000	60,000	60,000	<b>60,000</b>
	1,376,706	1,343,856	1,348,535	1,310,000	1,310,000	1,310,000	<b>1,310,000</b>
<b>Total Expenditures</b>	<b>1,376,706</b>	<b>1,343,856</b>	<b>1,348,535</b>	<b>1,310,000</b>	<b>1,310,000</b>	<b>1,310,000</b>	<b>1,310,000</b>

## (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 2007/08 Adopted Budget Analysis of Changes in Fund Balance

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

	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
Revenues	6,836,441	4,207,395	5,732,298	6,448,776	6,473,776	6,714,972	6,714,972
Expenditures	3,242,264	3,285,720	3,151,467	3,200,000	3,241,000	3,350,000	3,350,000
Excess of Revenues Over (Under) Expenditures	3,594,177	921,675	2,580,831	3,248,776	3,232,776	3,364,972	3,364,972
Fund Balance - Beginning of Year	22,956,051	26,550,228	27,471,903	30,052,734	30,052,734	33,285,510	36,650,482
<b>Fund Balance - End of Year</b>	<b>26,550,228</b>	<b>27,471,903</b>	<b>30,052,734</b>	<b>33,301,510</b>	<b>33,285,510</b>	<b>36,650,482</b>	<b>40,015,454</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2003/04</b>	<b>2004/05</b>	<b>2005/06</b>	<b>2006/07</b>	<b>2006/07</b>	<b>2007/08</b>	<b>2007/08</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Manager Proposed</b>	<b>Council Adopted</b>
664 Interest	292,240	317,423	373,215	375,000	375,000	400,000	<b>400,000</b>
666 Dividends	177,854	203,069	232,084	200,000	250,000	275,000	<b>275,000</b>
677 Employee Contributions	532,284	572,448	738,794	575,000	750,000	750,000	<b>750,000</b>
693 Gain/Loss On Sales	169,406	786,613	1,368,606	200,000	1,500,000	1,500,000	<b>1,500,000</b>
697 Unrealized Gain-Investments	3,472,150	-138,792	691,608	2,000,000	500,000	500,000	<b>500,000</b>
699.101 Cont.-General Fund	2,192,507	2,466,634	2,327,991	3,098,776	3,098,776	3,289,972	<b>3,289,972</b>
<b>Total Revenues</b>	<b>6,836,441</b>	<b>4,207,395</b>	<b>5,732,298</b>	<b>6,448,776</b>	<b>6,473,776</b>	<b>6,714,972</b>	<b>6,714,972</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2003/04</b>	<b>2004/05</b>	<b>2005/06</b>	<b>2006/07</b>	<b>2006/07</b>	<b>2007/08</b>	<b>2007/08</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Manager Proposed</b>	<b>Council Adopted</b>
<b>Contractual And Other:</b>							
874 Retirement Benefits	3,012,985	2,965,330	2,834,473	2,850,000	2,916,000	3,000,000	<b>3,000,000</b>
956 Administration	205,058	231,476	239,011	275,000	250,000	275,000	<b>275,000</b>
964 Refunds	24,221	88,914	77,983	75,000	75,000	75,000	<b>75,000</b>
	<b>3,242,264</b>	<b>3,285,720</b>	<b>3,151,467</b>	<b>3,200,000</b>	<b>3,241,000</b>	<b>3,350,000</b>	<b>3,350,000</b>
<b>Total Expenditures</b>	<b>3,242,264</b>	<b>3,285,720</b>	<b>3,151,467</b>	<b>3,200,000</b>	<b>3,241,000</b>	<b>3,350,000</b>	<b>3,350,000</b>

## (736) Public Employee Health Care Fund

**PURPOSE** - This Fund is used to account for the accumulation of funds to provide for the funding of health care benefits to 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 2007/08 Adopted Budget Analysis of Changes in Fund Balance

#### *Fund 736 Public Employee Health Care Fund*

	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
Revenues	5,000	250,092	9,204	7,500	11,000	11,000	11,000
Expenditures	0	0	0	10,000	25,000	13,400	13,400
Excess of Revenues Over (Under) Expenditures	5,000	250,092	9,204	-2,500	-14,000	-2,400	-2,400
Fund Balance - Beginning of Year	0	5,000	255,092	264,296	264,296	250,296	247,896
<b>Fund Balance - End of Year</b>	<b>5,000</b>	<b>255,092</b>	<b>264,296</b>	<b>261,796</b>	<b>250,296</b>	<b>247,896</b>	<b>245,496</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

**Fund 736 Public Employee Health Care Fund**

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
664 Interest	0	92	9,204	7,500	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	5,000	250,000	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
<b>Total Revenues</b>	<b>5,000</b>	<b>250,092</b>	<b>9,204</b>	<b>7,500</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>

**Expenditure Detail**

**Fund 736 Public Employee Health Care Fund**

**Dept 747 Retirees Health**

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Contractual And Other:</b>							
874.001 Retirement Benefits-Health Ins.	0	0	0	0	0	0	0
956 Administration	0	0	0	10,000	25,000	13,400	13,400
	0	0	0	10,000	25,000	13,400	13,400
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>25,000</b>	<b>13,400</b>	<b>13,400</b>

# Special Assessment Funds

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Special Assessment funds are used to account for the levying and subsequent collection of various special assessments (i. e. street, sidewalk, parking, sanitary sewer, storm sewer, etc..).

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## (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 2007/08 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 890 1996 Special Assessment Bond Fund***

	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
Revenues	42,183	8,460	20,176	0	0	0	0
Expenditures	89,739	89,665	13,710	0	0	0	0
Excess of Revenues Over (Under) Expenditures	(47,556)	(81,205)	6,466	0	0	0	0
Fund Balance - Beginning of Year	122,295	74,739	(6,466)	0	0	0	0
<b>Fund Balance - End of Year</b>	<b>74,739</b>	<b>(6,466)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

***Fund 890 1996 Special Assessment Bond Fund***

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
445 Penalty & Interest-Taxes	3,752	1,183	1,019	0	0	0	0
664 Interest	814	532	0	0	0	0	0
672 Special Assessments	37,617	6,745	19,157	0	0	0	0
<b>Total Revenues</b>	<b>42,183</b>	<b>8,460</b>	<b>20,176</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

***Fund 890 1996 Special Assessment Bond Fund***  
***Dept 895 Special Assessments***

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
<b>Debt Service:</b>							
991 Principal	75,000	85,000	0	0	0	0	0
995 Interest	7,765	4,165	0	0	0	0	0
996 Paying Agent Fees	500	500	0	0	0	0	0
	83,265	89,665	0	0	0	0	0
<b>Contractual And Other:</b>							
999.101 Cont.-General Fund	0	0	13,710	0	0	0	0
999.899 Cont.-1995 S/A Bond Fund	6,474	0	0	0	0	0	0
	6,474	0	13,710	0	0	0	0
<b>Total Expenditures</b>	<b>89,739</b>	<b>89,665</b>	<b>13,710</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## (895) Special Assessment Fund

**PURPOSE** - This Fund is used to account for special assessments levied to finance public improvements or services deemed to benefit only the properties against which the assessments are levied.

**CHARACTER** - Special assessment revenue and the corresponding receivable, representing the unpaid special assessments, are recorded at the time the assessment roll is confirmed. Monies are then transferred to the fund which incurred the charges being assessed. The Special Assessment Fund borrows the required monies necessary to make the above transfers 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 2007/08 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 895 Special Assessment Fund***

	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
Revenues	433,248	241,602	358,163	663,799	599,168	489,691	489,691
Expenditures	333,720	333,776	308,957	663,799	599,168	489,691	489,691
Excess of Revenues Over (Under) Expenditures	99,528	(92,174)	49,206	0	0	0	0
Fund Balance - Beginning of Year	(834,581)	(735,053)	(827,227)	(778,021)	(778,021)	(778,021)	(778,021)
<b>Fund Balance - End of Year</b>	<b>(735,053)</b>	<b>(827,227)</b>	<b>(778,021)</b>	<b>(778,021)</b>	<b>(778,021)</b>	<b>(778,021)</b>	<b>(778,021)</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

***Fund 895 Special Assessment Fund***

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
672.000 Special Assessments	99,667	-92,174	49,206	0	0	0	0
672.101 Spec. Assessment-General	0	0	0	0	0	0	0
672.202 Spec. Assessment-Major St.	192,703	259,417	224,590	422,445	379,873	245,504	<b>245,504</b>
672.203 Spec. Assessment-Local St.	82,833	15,834	22,858	178,000	152,217	177,109	<b>177,109</b>
672.586 Spec. Assessment-Parking	58,045	58,525	61,509	63,354	67,078	67,078	<b>67,078</b>
<b>Total Revenues</b>	<b>433,248</b>	<b>241,602</b>	<b>358,163</b>	<b>663,799</b>	<b>599,168</b>	<b>489,691</b>	<b>489,691</b>

**Expenditure Detail**

***Fund 895 Special Assessment Fund***  
***Dept 895 Special Assessments***

Account Description	2003/04	2004/05	2005/06	2006/07	2006/07	2007/08	2007/08
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Contractual And Other:</b>							
964.000 Refunds	139	0	0	0	0	0	0
999.101 Cont.-General Fund	0	0	0	0	0	0	0
999.202 Cont.-Major Street Fund	192,703	259,417	224,590	422,445	379,873	245,504	<b>245,504</b>
999.203 Cont.-Local Street Fund	82,833	15,834	22,858	178,000	152,217	177,109	<b>177,109</b>
999.586 Cont.-Parking Assessment Fd.	58,045	58,525	61,509	63,354	67,078	67,078	<b>67,078</b>
	<b>333,720</b>	<b>333,776</b>	<b>308,957</b>	<b>663,799</b>	<b>599,168</b>	<b>489,691</b>	<b>489,691</b>
<b>Total Expenditures</b>	<b>333,720</b>	<b>333,776</b>	<b>308,957</b>	<b>663,799</b>	<b>599,168</b>	<b>489,691</b>	<b>489,691</b>

**(899) 1995 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 \$890,000 1995 Special Assessment Bonds, dated April 1, 1995.

**CHARACTER** - The proceeds from the 1995 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 2004 in annual amounts ranging from \$40,000 to \$130,000 and bear interest at rates ranging from 4.65% to 7.50%.

**AUTHORITY** - This Fund is required by the Special Assessment Bond Resolution adopted February 28, 1995, by the City Commission.

**City of Jackson  
Fiscal Year 2007/08 Adopted Budget  
Analysis of Changes in Fund Balance**

***Fund 899 1995 Special Assessment Bond Fund***

	2003/04 Actual	2004/05 Actual	2005/06 Actual	2006/07 Budget	2006/07 Projected	2007/08 Manager Proposed	2007/08 Council Adopted
Revenues	10,814	0	0	0	0	0	0
Expenditures	42,795	0	0	0	0	0	0
Excess of Revenues Over (Under) Expenditures	(31,981)	0	0	0	0	0	0
Fund Balance - Beginning of Year	31,981	0	0	0	0	0	0
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2007/08 Adopted Budget**  
**Revenue Detail**

***Fund 899 1995 Special Assessment Bond Fund***

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
445 Penalty & Interest-Taxes	231	0	0	0	0	0	0
664 Interest	241	0	0	0	0	0	0
672 Special Assessments	3,868	0	0	0	0	0	0
699.890 Cont.-1996 S/A Bond Fd.	6,474	0	0	0	0	0	0
<b>Total Revenues</b>	<b>10,814</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

***Fund 899 1995 Special Assessment Bond Fund***  
***Dept 895 Special Assessments***

<b>Account Description</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Actual</b>	<b>2006/07 Budget</b>	<b>2006/07 Projected</b>	<b>2007/08 Manager Proposed</b>	<b>2007/08 Council Adopted</b>
<b>Debt Service:</b>							
991 Principal	40,000	0	0	0	0	0	0
995 Interest	2,120	0	0	0	0	0	0
996 Paying Agent Fees	675	0	0	0	0	0	0
	42,795	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>42,795</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>