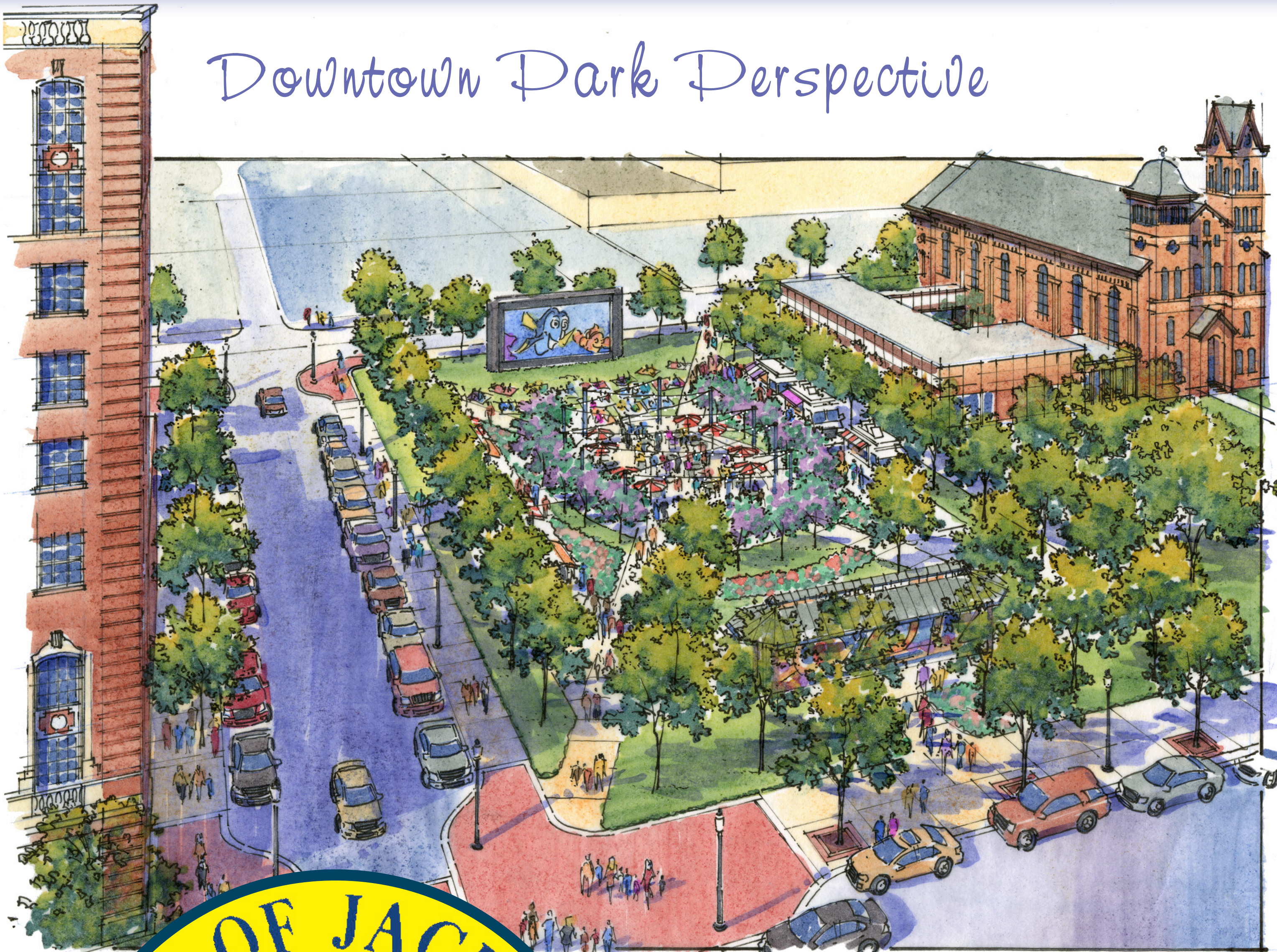
2014-2015
ADOPTED BUDGET



Downtown Park Perspective

CITY OF JACKSON
MICHIGAN
FOUNDED 1829

CITY OF JACKSON, MICHIGAN

Adopted Budget

For The Fiscal Year Ended June 30, 2015

Introductory Section

City of Jackson
Fiscal Year 2014/15 Adopted Budget
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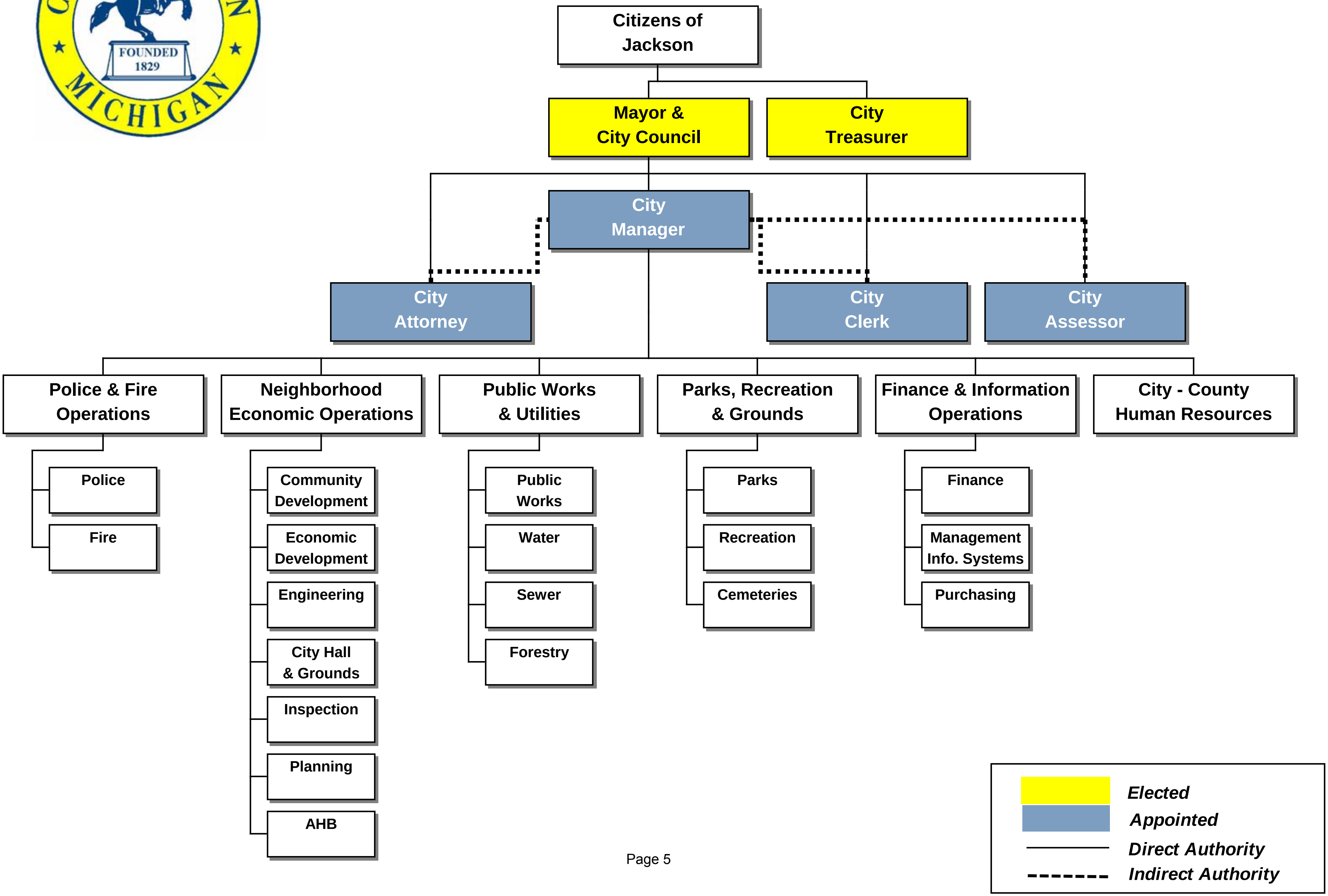
City of Jackson
Organizational Structure



City of Jackson, Michigan
List of Principal Officials

CITY COUNCIL

Jason C. Smith, Mayor

Arlene Robinson	**1st Ward**
Kimberly Jaquish	**2nd Ward**
Daniel P. Greer	**3rd Ward**
Laura D. Schlecte	**4th Ward**
Andrew R. Frounfelker	**5th Ward**
Derek J. Dobies	**6th Ward**

CITY OFFICIALS

Patrick Burtch, City Manager

Patrick Burtch	**Neighborhood & Economic Operations Director**
Crystal Dixon (County)	**Director of Human Resources**
Matthew Heins	**Director of Police and Fire Services**
Philip J. Hones	**Director of Finance**
Kelli Hoover	**Director of Parks, Recreation & Grounds**
Todd Knepper	**Director of Public Works/Public Utilities Director**
Bethany Smith	**City Attorney**
David Taylor	**City Assessor**
Andrew J. Wrozek, Jr.	**City Treasurer & Income Tax Administrator/City Clerk**

BUDGET HIGHLIGHTS
FOR FISCAL YEAR 2014/15

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, 2014, and ending June 30, 2015.

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

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

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

TIMETABLE

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

April 15 - Submission of the City Manager's Proposed Budget to the City Council.

April 29 - Budget Workshop Review with City Council and Department Heads

May 13 - Public Hearing on the Budget

May 27 - Adoption of the Budget

FUND OVERVIEW

General Fund

The projected fund balance for June 30, 2015 is $ 2,793,615 or 12.6 % 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 $ 4.40 million in budgeted surplus, or 19.8 % of General Fund expenditures. The City Council adopted a Fund Balance Policy on December 12, 2012. This Policy requires that the City maintain an "unassigned fund balance" of between 15% and 30% (substantially all of the City's General Fund's fund balance is "unassigned"). In addition, the City has certain time frames it should meet in attaining its ultimate goal of 30%, i.e.…a deficiency of between 15% and 20% should be replenished over a period not to exceed three years. Based on those criteria, the City is making reasonable progress in complying with this Policy.

FUND OVERVIEW *(Continued)*

Total General Fund revenues, including transfers from other funds, are estimated to increase $ 645,734 or 3.0% over current years projected revenues. Nearly all revenue category estimates reflect either little or no growth compared to the current fiscal year or modest inflationary increases.

The City's income tax revenues continue to show signs of improvement for the fourth year in a row following a $ 1.2 million decline in fiscal year 2010 - a fiscal year when income taxes had declined to levels not seen since 1997. Increases in employment levels along with comparative trends in collection data support an increase of 3.5 % in the current fiscal year and 2.4 % into next fiscal year. These estimates are also supported by increases in the City's labor force and employment level as well as a decrease in the number of unemployed when comparing data for February 2014 with that of the year previous.

Property tax revenues are showing indications of stabilizing as renaissance zone properties are becoming taxable with the phase-out of their exemption over a four year period which began July 1, 2012. Notable properties included in renaissance zones include the Alphagen/DPC Juniper (former Kinder Morgan) power generating facility with a 2014 taxable value of $ 72,098,400. This taxable value is 12.1% of the City's 2014 tentative total ad valorem taxable value of $ 595,640,628 making Alphagen/DPC Juniper the City's single largest property taxpayer. As a result, even with the decline of 2.7 % in ad valorem values, the City's tax base will tentatively increase about $ 5.3 million to $ 577.7 million – an increase of 0.93 %. This will be only the second fiscal year the City's tax base has increased since fiscal year 2009.

Major Street and Local Street Funds

Approximately $ 4.2 million in street and bridge construction is included in the Major and Local Street Funds' budgets as well as over $1.2 million in street and bridge maintenance for 2014/15.

Public Improvement Fund

Funding of Major and Local Street Construction ($ 792,000) and Capital Projects Fund requests ($ 205,000) make up the bulk of funding uses from the Public Improvement Fund. Restoration of the temporary .2 mill decrease in the current fiscal year will raise the millage back to 1.9197 (charter limitation of 2.0 mills) for FY 2014/15.

Capital Projects Fund

Due to the extent of funding required for the Michigan Avenue: Blackstone to Francis project, expected to begin in late spring, funding for other capital projects has been reduced for next fiscal year. Some of the projects include Forestry tree plantings ($ 25,000), Parks Improvements-Citywide ($ 70,000), and continuation of the Fire Station roof replacement, which is being done in stages ($ 50,000). Funding is also being allocated for development projects in the amount of $ $ 60,000.

Sewer and Water Funds

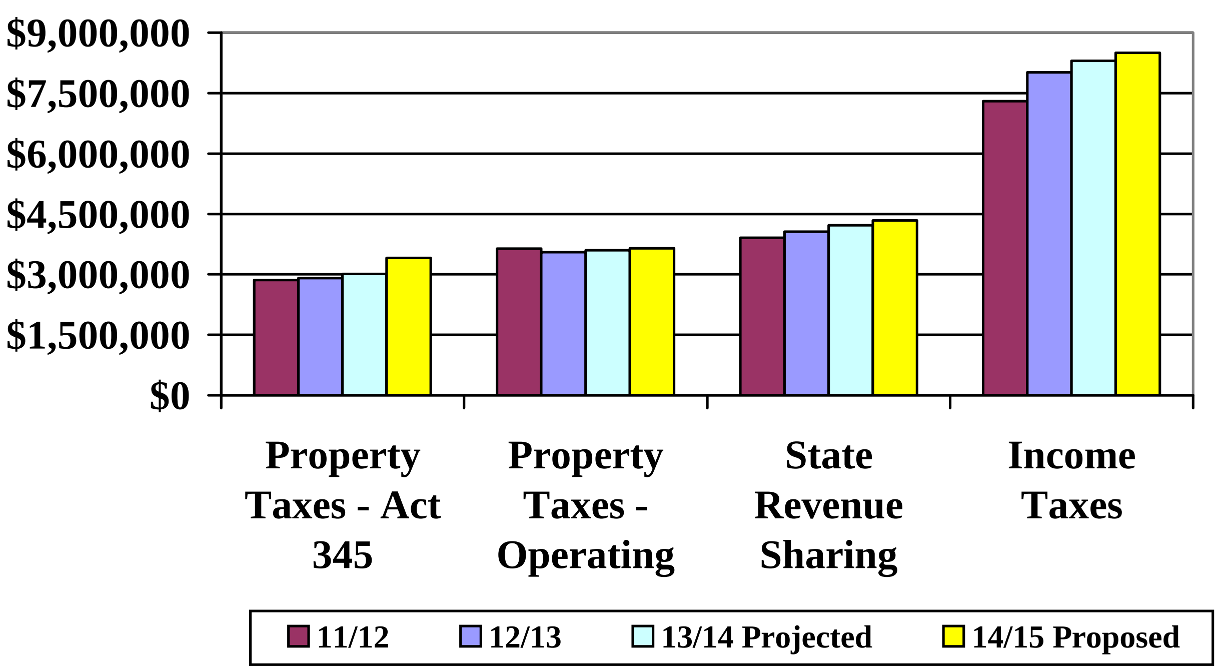
The CPI for All Urban Consumers: U.S. city average for 2012 was 1.7% and for 2013 was 1.5%. While rates for the current fiscal year did not reflect an increase, the proposed budget for 2014/15 includes a water and sewer rate increase of 3.0% *(An actual rate increase has not been formally approved as of the printing of this budget document).*

One of the major projects that will take place at the end of the current fiscal year and largely into next fiscal year will be the Michigan Avenue project from Blackstone to Francis. This project will include watermain replacement totaling over $ 1.28 million and sewer line replacement of over $ 1.07 million.

REVENUES

- General operating property tax revenues are projected to increase approximately 1.5% largely as a result of the continuation of the phase-in of taxability for the City's properties located in renaissance zones. This increase to the tax base was offset somewhat by the reduction in ad valorem taxable values which declined 2.56%. No Headlee rollback is anticipated. The City's Act 345 tax levy, used to fund the Policemen's and Firemen's Pension-Act 345 System, will increase by nearly $ 400,000 as a result of the increase in the actuarially computed contribution requirement. The actual Act 345 millage rate will increase from 5.64 to 6.28 mills due largely to the increase in this actuarial requirement, compared to recent years when the increase could be attributed more to the decline in tax base values. The City's overall tax rate is proposed to increase .89 mills, or 5.9%.
- The Proposed Budget for 2014/15 projects that the City will receive all the statutory state revenue sharing distributions it is eligible for under the Economic Vitality Incentive Program mentioned earlier. This amounts to approximately $ 1.7 million based on the State's projected distributions. In order to continue to receive these funds the City will need to show continued compliance with the related criteria – 1) accountability and transparency, 2) service sharing and consolidation and 3) employee compensation - used by the state. The City also expects to receive constitutional revenue sharing in the estimated amount of $ 2.6 million. In retrospect, the City received nearly $6.7 million in total state revenue sharing distributions in fiscal year 2001 and now can expect to receive approximately $ 4.3 million fourteen years later. *(Note: on June 9th following adoption of the City's budget, the State eliminated all requirements of the E.V.I.P. with the exception of the dashboard. Projected funding will remain essentially the same under this new revision for FY 2015.)*
- Income taxes continue to show improved recovery from fiscal year 2010. The February 2014 unemployment rate of 12.34% reflects a decline of 1.1% from the February 2013 rate of 13.44%. During this time period the City's labor force increased slightly to 15,990 while employment levels showed an increase of 188 to 14,017. Actual income tax collections through March of this year, when using trend analysis of collection data for the last ten fiscal years, indicate the City can expect to increase current income tax revenues by approximately $ 282,000 over last year. Considering all these factors, the projected income tax revenue amount for the current fiscal year is projected to reach $ 8.3 million and continue to increase to $ 8.5 million for next fiscal year, which represents a 2.4 % increase over the current projection.

Below is a graphical summary of the General Funds major revenue categories from fiscal year 2011/12 through the proposed budget for 2014/15:



EXPENDITURES

GENERAL FUND

Legislative & General Government

- A 1.1% increase from projected 2013/14 expenditures. There is a budgeted 0.5% wage increases for the MAPE bargaining unit under their current contract and a proposed 2.5% increase for non-union employees. Health insurance rates for MAPE union employees used in the budget estimates for 2014/15, which include prescription coverage, reflect a 25% increase over the current year, based on estimates from the City's benefit consultants, and an employee cost share of 20% for all affected employees. The non-union group will be expected to be given an option of two lower cost plans than currently being offered and increases are not expected to exceed 8.4%. These increases include the Affordable Care Act tax, which became effective January 1, 2014, and approximates 5% depending on the plan.
- Continuation of the Mayor and City Council salaries at present levels. The Local Officers Compensation Commission (LOCC) recommendation made in February, 2013, would have raised the Mayor's and City Councilmembers salary by $ 1,000 and each Councilmembers salary by $ 750 in March 2013 and again in 2014. This recommendation was rejected by two-thirds of the City Council as required by law to keep such raises from becoming effective.
- Elimination of the part time City Ombudsman position currently funded in the City Manager's activity.
- Continuation of the appointment of the City Treasurer to also perform as City Clerk following the retirement of the former City Clerk in March, 2013.
- Continuation into the fourth full year of the consolidation of the Personnel Department (eff. 4/25/11) with the County. Savings are estimated to continue to approximate $ 120,000 annually.
- The MIS Department proposed budget for 2013/14 includes the addition of a recently hired part time PC Technician position to help relieve additional workloads experienced in the last few fiscal years. The proposed budget also includes funds for the scheduled payments on the replacement of its backup server, and the exchange server, which handles the entire city's email system. Both purchases were financed internally through the City's Equipment Revolving Fund # 663. Also included are funds to create a City Hall Wireless System which would replace the current system of providing wireless capabilities on a floor-by-floor basis. Lastly, the proposed budget includes $ 18,750 to provide online training for up to 100 city users in an effort to increase the efficiency of the City's reduced workforce.
- On March 11 the City Council voted unanimously to contract with CivicPlus Web Development for the development of a new City website. This project is expected to be implemented this fiscal year and includes second and third year upgrades and hosting for a total of $ 45,459, which will be spread over three equal annual payments. Funding for this project is also included in the MIS budget.
- Continuation of economic and community promotion to DDA sponsored downtown events ($5,000) such as "Eve on the Ave" and "DDA Planting Day" ($ 15,000) and other seasonal events to stimulate activity in the downtown area.
- Estimated uncollectible receivables are estimated to continue to cost the City $ 150,000 annually due to the rising number of unpaid accounts receivables in relation to prior years. These uncollectible receivables are the result of Tax Tribunal property tax adjustments, which sometimes cover several years, the increased enforcement of City ordinances relating to property cleanups and junk removal and the uncollectibility of income tax receivables.

Police Department

- A 9.0 % increase from current projected 2013/14 expenditures in the general Police Department Activity.
- Current labor contracts call for the POLC-Non Supervisory unit to receive 1.5% pay increases and the Supervisory unit 2.0 %. In addition, health insurance rates are budgeted to increase the same as those proposed for all union City employees (25%), as described previously.
- Budgeted staffing levels within the General Fund include the elimination of two Communications Specialist positions. The K-9 unit is also budgeted for elimination.
- Projected termination pay includes the anticipated retirement of six employees. Generally, most other operational expenditures proposed are in line with past actual levels.
- Includes the routine replacement of three patrol utility vehicles at a cost of $ 79,380 in an effort to avoid the high maintenance costs associated with an aging fleet.

EXPENDITURES *(Continued)*

Fire Department

- An overall 3.3% increase from current projected 2013/14 projected expenditures. Requested Fire Station improvements - $ 67,639 for the air conditioning system in the current fiscal year, and $ 130,000 for the roof replacement in total for both the current fiscal year and 2014/15 – were able to be funded with available public improvement funds and are included in the Capital Projects Fund # 401.
- Continuation of existing budgeted full-time firefighter staffing levels within the General Fund, however, no provision is budgeted for the extension of the SAFER grant (Fund # 272) in August of 2014. The SAFER grant extension will be subject to approval by the City Council. In addition, the Administrative Secretary II position is proposed to be eliminated.

Other Public Safety

- The City's scheduled contribution to the Police and Fire Pension in the current fiscal year is $ 606,096 and will increase to $ 607,009 in fiscal year 2014/15 based on the City Actuary's recommendation.
- Police and Fire health insurance costs for retirees continue to escalate as a result of annual premium increases but also as a result of an increase in the number of retirements.
- The joint Emergency Measures Office (101-426) has been operated on a shared basis by the County where expenses, as well as grant revenues, were split equally with the City, with certain exceptions. Effective January 1, 2014, the County will assume total responsibility for that office with the City responsible only for annual siren maintenance and period siren replacement as needed. The City's responsibility as it relates to this function will now be handled from within the Police Department budget.

Public Works/Engineering

- Effective in the spring of 2011, the Drains at Large (101-445) and the Storm Drain Construction (101-446) activities were eliminated in the General Fund with all related work becoming part of the then newly-established Storm Water Utility Fund # 589. Since last August, however, the Storm Water Utility Fund ceased operations and some of these expenditures are now being charged again - although on a very limited basis - to the General Fund as well as the Major and Local Street Fund.
- The Grounds Maintenance activity includes funding (split equally with the Major Street Fund) for the continuation of the Leaf Pickup/Drop Off Program started in the fall of 2013. This Program requires residents to transport their leaves to various drop off points around the City in comparison to previous years where the City picked up leaves curbside with at least one pickup and sometimes two.

Recreation and Culture

- Continued CDBG funding for the King Center Summer Program in the amount of $40,000.
- Funds allocated for a proposed Recreation Master plan - $ 5,000.
- Because of the deteriorating condition of the Sharp Park Pool, the summer pool operations were moved to the Parkside Middle School pool in the current fiscal year under an agreement reached with the Jackson Public Schools. The City has decided to close the pool indefinitely until a long-term capital improvement plan can be formulated.

Community Enrichment & Development

- Day-to-day staffing of the Planning Activity (101-401), as well as the Historical District Commission Activity (101-803), became the responsibility of the Neighborhood Economic Operations (NEO) beginning in fiscal year 2012. The Proposed Budget continues to include funding for the City to remain a member of Region II Planning Commission.
- The completion of the comprehensive City Master Plan is included in the Planning Activity in the amount of $ 100,000 for the current fiscal year and $ 31,165 in fiscal year 2014/15.
- A newly-created Economic Development Activity (101-728) was added by the City Council during the budget adoption process last year and an Economic Development Director was hired. Funds previously utilized for the activities of the Enterprise Group, a county-wide economic development organization, are now used to fund the activities of this new created department.

EXPENDITURES *(Continued)*

Contributions to Other Funds

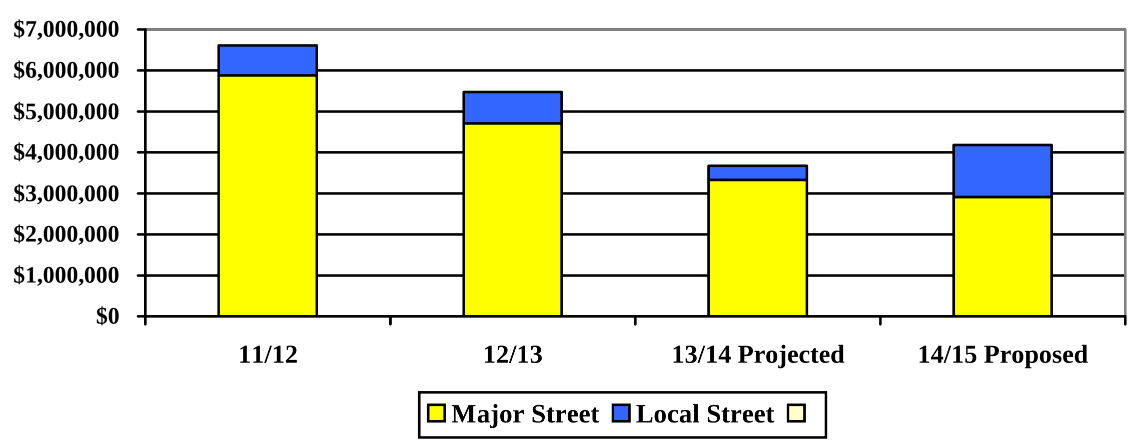
- Continued operating subsidies to the Sharp Park Operating Fund in the reduced amount of $87,500. This subsidy is required to fund the portion of maintenance of Ella Sharp Park that is not covered by funds generated from the mini-golf course and the full golf course as well as funds derived from the investment of the Ella Sharp Endowment Fund. Past years have seen this subsidy as high as $ 150,000; however, reductions in expenditures have significantly reduced this amount to that indicated above. It is envisioned that the improvements being made to the course and clubhouse this fiscal year, as well the recent addition of an Indoor Golf Simulator and liquor license, are expected to increase revenues so that the Fund will require less, if any, subsidy in future years.
- The Building Department Fund subsidy, which was not required last fiscal year, has increased to $11,000 this fiscal year and is proposed to be $ 49,200 next fiscal year.
- The Building Demolitions Fund is used to account for the cost of demolitions and board-ups that are not funded with Brownfield or CDBG funds. The City initially adopted a budget resolution in fiscal year 2011/12 authorizing $ 225,000 in General Fund transfers to the Building Demolitions Fund. Demolitions were previously accounted for in the Building Department Fund and were usually limited to a few dangerous condemned structures each year. With the City's increased emphasis on neighborhood improvement and elimination of blight, funding for the City's Demolition Fund has become one of the City's top priorities. The current fiscal year projected budget includes $ 1,127,000 in General Fund transfers to the Building Demolitions Fund and $ 1,000,000 for next fiscal year. These funds, together with available Brownfield and CDBG funds, form the basis of funding for the City's Neighborhood Stabilization Program.

MAJOR STREET FUND

The Major Street Fund budget will provide for street and bridge construction (including State Highway Construction) totaling over $ 2.9 million in 2014/15. This is considerably down from the previous fiscal years which saw the completion of West Ave. Bridge from Wildwood to Ganson – a project that cost over $ 8.7 million. The most sizable projects budgeted for fiscal year 2014/15 is Wisner: Argyle to Boardman ($ 758,960), Lewis Street Bridge Replacement ($ 670,000), and North: Kennedy to Elm ($ 575,000). Other smaller street projects that are included in the budget are detailed in the Major Street Fund budget section.

LOCAL STREET FUND

Among the more significant street construction projects planned in the Local Street Fund for 2014/15 are the Michigan Avenue: Blackstone to Francis ($ 510,000) and the VanBuren: Steward to Blackstone ($ 411,804) projects. Other smaller street projects that are included in the budget are detailed Local Street Fund budget section. Below is graphical summary of Major Street and Local Street expenditures for construction since fiscal year 2011/12:



EXPENDITURES (Continued)

PUBLIC IMPROVEMENT FUND

As indicated previously the Capital Projects Fund (see below) will also receive a transfer in the budgeted amount of $205,000 to provide funding for various capital improvement projects (see the Capital Project Funds section for listing). Also budgeted for fiscal year 2014/15 are transfers in the amount of $ 302,500 to the Major Street Fund and $ 489,500 to the Local Street Fund. These transfers will be used to provide funding for various construction projects in the Major Street Fund as well as for various smaller projects in the Local Street Fund.

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, funding for the Michigan Avenue project has required the commitment of public improvement funds in an amount significantly larger than normal in most fiscal years so the extent of other projects have been reduced for next fiscal year. A detail of what capital projects are being funded can be found in the Capital Projects Fund section.

SEWER FUND

The proposed budget for Sanitary Sewer Replacement Fund (#405) projects totals $ 2,231,775 in fiscal year 2014/15. Details for these specific projects can be found in the Sanitary Sewer Replacement Fund section of the proposed budget. The largest projects proposed are the Michigan Avenue: Blackstone to Francis Project ($ 1,001,286) and the Myrtle to WWTP – Forced Main Project ($ 645,000).

Proposed capital purchases for 2014/15 includes new SCADA System hardware ($ 500,000), complete reconstruction of the Jackson Crossing Lift Station ($ 350,000), replacement of instrumentation at the lab and plant ($ 15,000), a new pickup to replace an existing vehicle no longer serviceable ($ 25,000) and various replacement parts related to treatment process equipment ($ 50,000).

As indicated previously, there is a proposed 3.0 % sewer rate increase for FY 2015. The rates were increased 2.65% for an average residential user effective July 1, 2012 and there was no rate increase in the current fiscal year.

WATER FUND

The Water Department continues its replacement of lead water services and obsolete water mains with the estimated amount for fiscal year 2013 totaling $ 2,379,309. A listing of the streets that are budgeted for water main replacements can be found in the Water Equipment & Replacement Fund (#402) section of the proposed budget.

Other significant capital improvements scheduled for 2013/14 include new SCADA system hardware/engineering ($ 550,000), completion of the storage tank painting project begun this fiscal year ($ 221,000), meter replacement of residential and commercial meters ($ 130,000), two 24” valves outside the WTP ($ 65,000) and vehicle replacement which includes a Meter Replacement van, a pickup truck, plow truck and 10 Yard dump truck all totaling $ 165,000.

Similar to the sewer rates, there is a proposed 3.0 % water rate increase for FY 2015. Water rates were increased by an average of 2.65% as of July 1, 2012 and there was no rate increase for the current fiscal year beginning July 1, 2013.

SUMMARY

The City has made great strides in the last several fiscal years towards reducing future wage and benefit costs as well as by modifying the structure of City departments and how they interact with each other and the public that we serve. We are always striving to continue that effort by continuing to look at all options that enable the City to contain costs while operating as efficiently as possible. Just recently, the City Council adopted, with the concurrence of the City's union membership, a self-insurance healthcare program for all full time employees and most retirees that will commence July 1, 2014. This program is expected to result in significant healthcare savings in fiscal year 2015 and years following by bringing all current employees under the coverage of one health plan rather than the more costly past practice of separate plans for each labor group.

Lastly, 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,

Patrick Burtch

Patrick Burtch
City Manager

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Budget Summary

	Projected Beginning Balance	Revenues	Expenditures	Projected Ending Balance
General Fund	**$ 2,721,307**	**$ 22,318,434**	**$ 22,246,126**	**$ 2,793,615**
Special Revenue Funds:				
Major Street	451,845	4,680,233	4,948,134	183,944
Local Street	69,161	2,000,851	1,945,109	124,903
Ella Sharp Park Operating	9,235	724,880	721,325	12,790
Public Improvement	162,839	1,055,500	1,128,825	89,514
Building Department	300	459,700	459,801	199
Housing Code Enforcement	13,775	729,500	584,346	158,929
Building Demolition	222	2,371,500	2,371,500	222
Budget Stabilization	1,603,500	10,000	10,000	1,603,500
Drug Law Enforcement	30,941	25,345	52,956	3,330
LAWNET Grant	1,150	31,976	31,976	1,150
SAFER Grant	0	145,300	145,300	0
Recreation Activity	116,317	262,300	219,617	159,000
JPS Recreation Millage Program	12,981	212,132	212,247	12,866
	2,472,266	**12,709,217**	**12,831,136**	**2,350,347**
Debt Service Funds:				
2013 City Hall Refunding	6,720	632,800	628,500	11,020
Building Authority	2,901	51,325	51,775	2,451
2001 DDA TIF	637	750	750	637
2011 DDA TIF Refunding	432	247,575	247,575	432
2012 BRA TIF Refunding	2,156	605,019	605,019	2,156
2007 BRA TIF Refunding	2,373	421,754	421,754	2,373
	15,219	**1,959,223**	**1,955,373**	**19,069**
Capital Projects Funds:				
Capital Projects Fund	20,893	205,075	205,000	20,968
Water Equipment & Replacement	697,132	3,508,000	3,984,162	220,970
Sanitary Sewer Maintenance	0	439,951	439,951	0
Sanitary Sewer Replacement	2,430,953	663,000	2,231,775	862,178
Wastewater Equipment Replacement	3,096,735	159,750	940,000	2,316,485
Brownfield Redevelopment Authority	1,649,477	1,064,081	1,160,843	1,552,715
Downtown Development Authority Project	1,583,012	774,017	275,628	2,081,401
	9,478,202	**6,813,874**	**9,237,359**	**7,054,717**
Enterprise Funds:				
Sharp Park Golf Practice Center	37,258	67,580	52,005	52,833
Auto Parking System	16,106	22,120	21,262	16,964
Parking Assessment	64,134	113,493	134,528	43,099
Storm Water Utilty	217,527	0	0	217,527
Sewer	3,253,370	5,038,846	6,558,693	1,733,523
Water	5,525,612	8,215,161	10,672,589	3,068,184
Parking Deck Fund	1,122,104	274,600	526,768	869,936
	10,236,111	**13,731,800**	**17,965,845**	**6,002,066**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Budget Summary

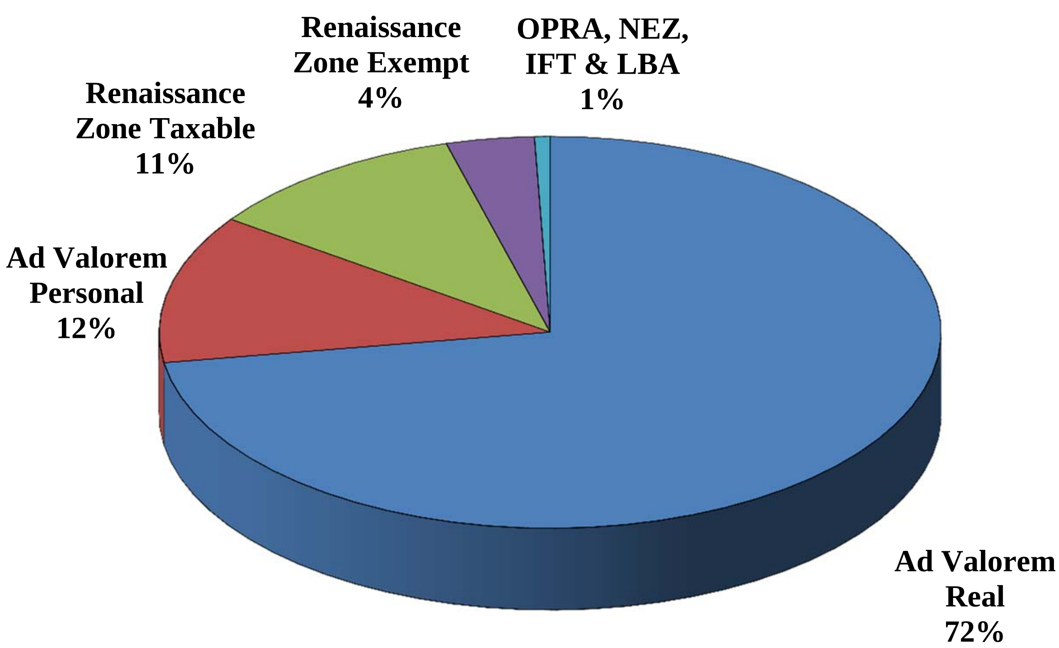
	Projected Beginning Balance	Revenues	Expenditures	Projected Ending Balance
Internal Service Funds:				
Public Works Administration	214,827	320,886	473,303	62,410
Engineering Administration	59,990	411,995	411,995	59,990
Local Site Remediation Revolving	118,171	9,340	51,000	76,511
Motor Pool & Garage	226,778	1,151,305	1,328,993	49,090
Equipment Revolving Fund	0	77,943	77,943	0
Workers' Compensation	1,110,350	238,500	214,250	1,134,600
Prescription Drug	12,063	518,500	518,000	12,563
Heath Care Insurance Deductible	66,778	400,600	354,350	113,028
Heath Care Insurance Deductible - Fire	47,004	142,075	142,000	47,079
	1,855,961	**3,271,144**	**3,571,834**	**1,555,271**
Trust & Agency Funds:				
County & School Tax Collection	0	15,000	15,000	0
Cemetery Perpetual Maintenance	1,889,268	73,500	43,500	1,919,268
Ella W. Sharp Park Endowment	1,198,870	66,780	26,780	1,238,870
Employees Retirement System	35,851,180	4,326,000	3,700,000	36,477,180
Policemen's & Firemen's Pension	3,368,103	1,097,009	990,000	3,475,112
Policemen's & Firemen's Pension - Act 345	37,138,034	7,739,236	5,480,000	39,397,270
Public Employee Health Care Fund	722,853	80,000	0	802,853
	80,168,308	**13,397,525**	**10,255,280**	**83,310,553**
Special Assessment Funds:				
Special Assessment	(1,149,377)	958,620	958,620	(1,149,377)
	(1,149,377)	**958,620**	**958,620**	**(1,149,377)**
GRAND TOTAL	**$ 105,797,997**	**$ 75,159,837**	**$ 79,021,573**	**$ 101,936,261**

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

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Computation of 2014 City Tax Base

Ad Valorem (Non-Renaissance Zone) Taxable Value :			
Real Property		$ 434,637,172	
Personal Property		73,623,200	$ 508,260,372
Ad Valorem (Renaissance Zone) Taxable Value :			
Real Property	$ 29,485,356		
Personal Property	57,894,900	87,380,256	
Portion Taxable		**75%**	65,535,192
Net Ad Valorem Taxable Value:			573,795,564
Obsolete Property Rehabilitation Act - Frozen			289,368
Neighborhood Enterprise Zone			80,447
Industrial Facilities Tax - New		6,711,600	
		50%	3,355,800
Land Bank Authority		280,090	
		50%	140,045
Total Tentative 2014 City Tax Base			**$ 577,661,224**

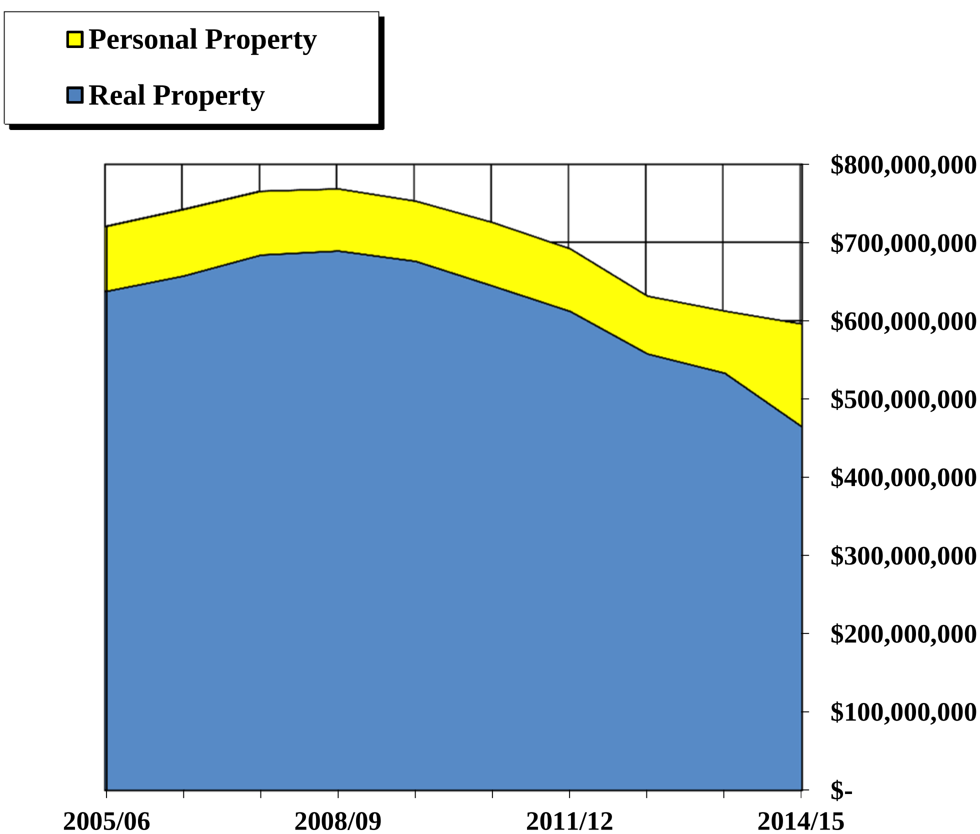
(1) Renaissance Zone Property are exempt from all millages except bonded indebtedness.



City of Jackson
Fiscal Year 2014/15 Adopted Budget
Ad Valorem Taxable Values
Ten Year Trends

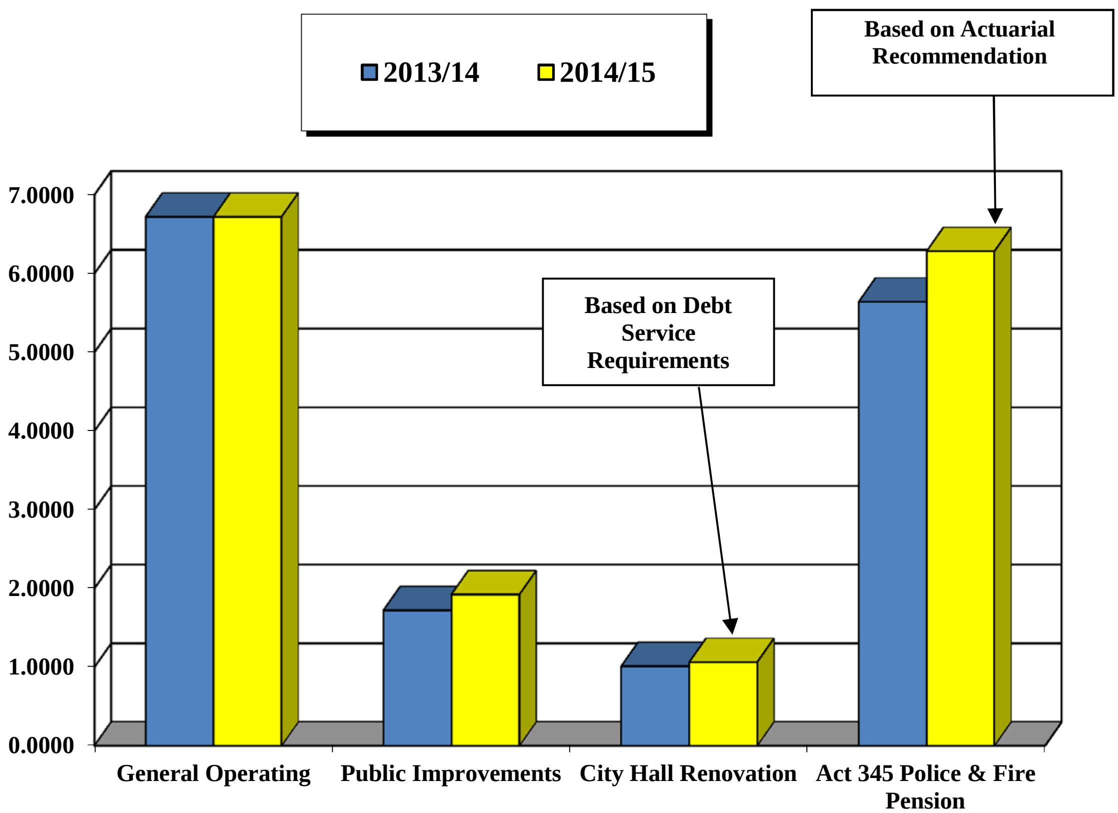
Fiscal Year	Real Property	Personal Property	Total (1)	% Change
2005/06	$ 637,342,306	$ 83,013,769	$ 720,356,075	0.80%
2006/07	656,972,298	85,010,000	741,982,298	3.00%
2007/08	683,732,271	81,563,700	765,295,971	3.14%
2008/09	688,901,490	79,361,400	768,262,890	0.39%
2009/10	675,674,455	76,961,000	752,635,455	-2.03%
2010/11	644,023,941	81,180,897	725,204,838	-3.64%
2011/12	611,658,592	80,010,400	691,668,992	-4.62%
2012/13	557,344,477	73,902,600	631,247,077	-8.74%
2013/14	532,744,960	79,426,300	612,171,260	-3.02%
2014/15	464,122,528	131,518,100	595,640,628	-2.70%

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



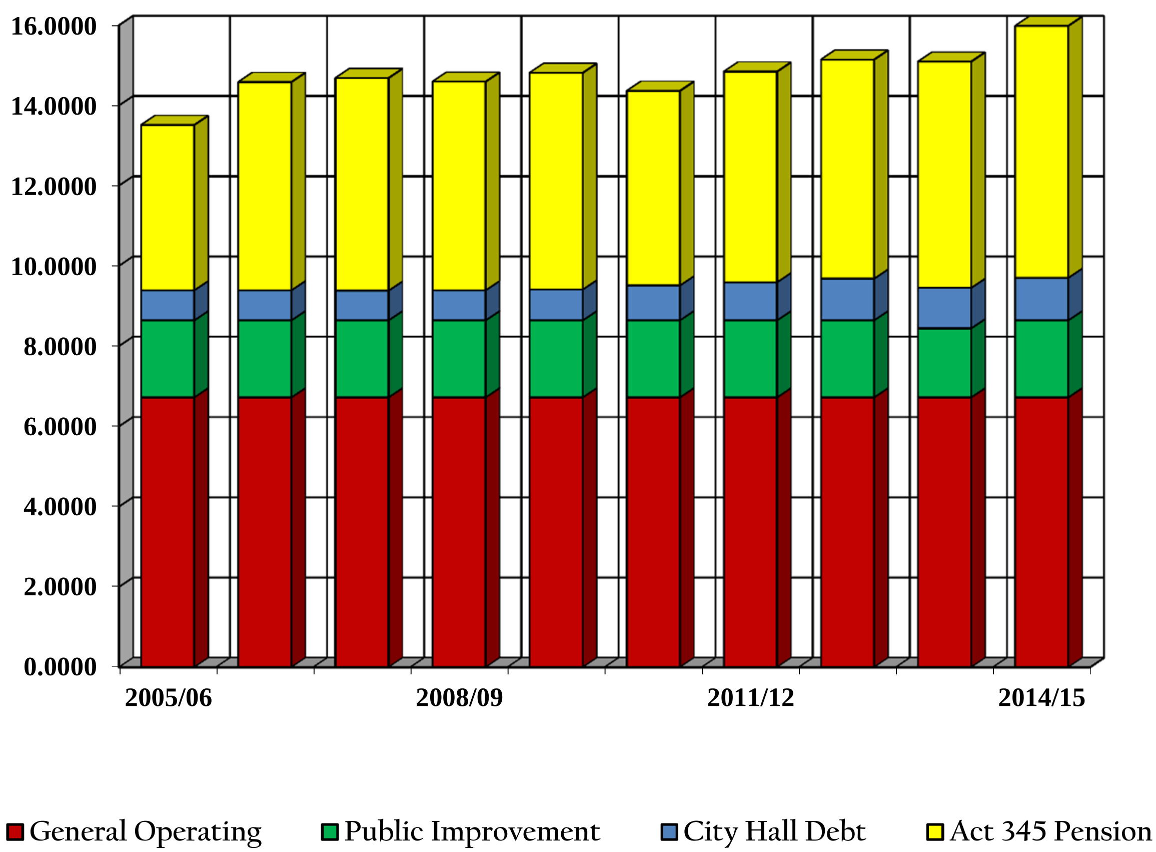
City of Jackson
Fiscal Year 2014/15 Adopted Budget
Comparison of Millage Rates
For Fiscal Year 2013/14 and 2014/15

Purpose of Millage	Millage Rates 2013/14	Millage Rates 2014/15	Change Mills	Change Percent
General Operating	6.7192	6.7192	+ 0.0000	0.00%
Public Improvements	1.7197	1.9197	+ 0.2000	11.63%
City Hall Debt	1.0100	1.0600	+ 0.0500	4.95%
Act 345 Police & Fire Pension	5.6400	6.2800	+ 0.6400	11.35%
Total City Millage	**15.0889**	**15.9789**	**+ 0.8900**	**5.90%**



City of Jackson
Fiscal Year 2014/15 Adopted Budget
City Millage Rates
Ten Year Trends

Fiscal Year	General Operating	Public Improvement	Act 345 Police & Fire Pension	City Hall Debt	Total
2005/06	6.7192	1.9197	4.1200	0.7500	13.5089
2006/07	6.7192	1.9197	5.1900	0.7500	14.5789
2007/08	6.7192	1.9197	5.3000	0.7400	14.6789
2008/09	6.7192	1.9197	5.2000	0.7500	14.5889
2009/10	6.7192	1.9197	5.4000	0.7700	14.8089
2010/11	6.7192	1.9197	4.8500	0.8700	14.3589
2011/12	6.7192	1.9197	5.2500	0.9500	14.8389
2012/13	6.7192	1.9197	5.4600	1.0400	15.1389
2013/14	6.7192	1.7197	5.6400	1.0100	15.0889
2014/15	6.7192	1.9197	6.2800	1.0600	15.9789



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, 2014, through June 30, 2015, 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, 2014 to June 30, 2015, 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 2013/14 budget be amended to those amounts reflected in the 2013/14 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 $ 595,640,628.

BE IT FURTHER RESOLVED, that it is ordered that a tax as set forth below be levied upon the taxable valuation of all industrial property qualified under Act 198 of 1974, property qualified under the Neighborhood Enterprise Zone classification, property qualified under the Land Bank Authority classification and property qualified under the Obsolete Property Rehabilitation Act (O.P.R.A.) in the City of Jackson, which is estimated to be $ 3,865,660.

General Operating	**6.7192 mills**
Public Improvements	**1.9197 mills**
City Hall Debt	**1.0600 mills**
State Act 345 Police and Fire Pension	**6.2800 mills**
	15.9789 mills

* * * * * * * * * * * * * * * * *

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

I, Andrew J. Wrozek, City Clerk/Treasurer, in and for the City of Jackson, County and State aforesaid do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Jackson City Council on the 27th day of May, 2014.

IN WITNESS WHEREOF, I have hereunto affixed my signature and the Seal of the City of Jackson, Michigan, on this 28th day of May, 2014.

Andrew J. Wrozek **City Clerk/Treasurer**

Attachment A
Revenue Summary for Fiscal Year 2014/15

Fund	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
101 General Fund:						
Property Taxes	6,842,985	6,780,334	6,948,484	6,946,098	7,404,409	**7,404,409**
Income Taxes	7,297,281	8,017,329	8,150,000	8,300,000	8,500,000	**8,500,000**
Licenses And Permits	260,632	270,090	263,200	280,700	291,060	**291,060**
Federal Grants	25,675	307,812	402	18,176	15,755	**15,755**
State Grants	32,322	34,581	22,902	22,902	8,867	**8,867**
State Revenue Sharing	3,906,181	4,061,494	4,200,128	4,216,980	4,333,354	**4,333,354**
Charges For Services	1,240,154	1,199,359	1,207,057	1,207,978	1,307,373	**1,287,373**
Fines And Forfeits	199,216	223,947	178,790	185,316	184,523	**184,523**
Investment Income	10,009	23,081	21,000	25,000	25,000	**25,000**
Contributions From Other Funds	216,984	110,098	177,100	313,329	139,500	**139,500**
Miscellaneous	221,698	213,688	164,225	156,221	128,593	**128,593**
	20,253,137	21,241,813	21,333,288	21,672,700	22,338,434	**22,318,434**
202 Major Street:						
Federal & State Grants	5,070,587	3,993,458	583,322	1,629,201	1,536,940	**1,536,940**
State Gas & Weight Tax	1,862,343	1,872,148	1,750,550	1,880,000	1,750,550	**1,750,550**
State Extra Winter Maintenance	0	0	0	103,007	0	**0**
State Trunkline Maintenance	126,563	181,198	195,100	195,100	195,100	**195,100**
Investment Income	305	2,173	0	1,000	500	**500**
Miscellaneous	143,475	176,040	144,824	145,824	145,824	**145,824**
Contributions From Other Funds	702,143	740,630	436,934	693,544	1,051,319	**1,051,319**
	7,905,416	6,965,647	3,110,730	4,647,676	4,680,233	**4,680,233**
203 Local Street:						
State Gas & Weight Tax	565,228	567,728	540,250	560,000	540,250	**540,250**
State Extra Winter Maintenance	0	0	0	51,503	0	**0**
Miscellaneous	19	157	0	500	0	**0**
Contributions From Other Funds	832,496	1,006,946	614,420	54,699	1,460,601	**1,460,601**
	1,397,743	1,574,831	1,154,670	666,702	2,000,851	**2,000,851**
208 Ella W. Sharp Park Operating:						
General	402,377	354,055	457,500	412,000	495,000	**495,000**
Sharp Park Mini-Golf Course	107,162	96,790	112,000	113,500	115,600	**115,600**
Parks & Facilities Maintenance	165,611	174,169	123,550	157,668	114,280	**114,280**
	675,150	625,014	693,050	683,168	724,880	**724,880**
245 Public Improvement:						
Property Taxes	1,046,810	1,019,620	925,700	924,000	1,048,000	**1,048,000**
Interest	7,497	7,092	8,000	7,500	7,500	**7,500**
	1,054,307	1,026,712	933,700	931,500	1,055,500	**1,055,500**
249 Building Department:						
Licenses & Permits	325,772	500,278	390,000	378,000	375,000	**375,000**
Charges For Services-Other	98,924	28,387	26,000	17,250	23,000	**23,000**
Investment Income	8,453	8,247	5,000	5,000	5,000	**5,000**
Miscellaneous	15,019	7,391	10,000	6,500	7,500	**7,500**
Contributions From Other Funds	75,000	0	42,000	11,000	49,200	**49,200**
	523,168	544,303	473,000	417,750	459,700	**459,700**
251 Housing Code Enforcement:						
Charges For Goods And Services	23,910	636,815	689,500	442,000	714,500	**714,500**
Investment Income	3	3,512	1,000	12,000	10,000	**10,000**
Miscellaneous	0	5,560	0	6,500	5,000	**5,000**
	23,913	645,887	690,500	460,500	729,500	**729,500**
252 Building Demolitions:						
Charges For Goods And Services	69,250	941,329	824,000	1,097,700	1,246,500	**1,246,500**
Investment Income	453	38,781	7,500	98,000	125,000	**125,000**
Contributions From Other Funds	225,000	614,000	821,500	1,127,000	1,000,000	**1,000,000**
	294,703	1,594,110	1,653,000	2,322,700	2,371,500	**2,371,500**

Attachment A
Revenue Summary for Fiscal Year 2014/15

Fund	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
253 212 W. Michigan Ave Demo.						
Contributions From Local Units	0	590,000	0	0	0	**0**
Investment Income	0	121	0	300	0	**0**
Contributions From Other Funds	0	1,269,688	455,051	520,991	0	**0**
	0	1,859,809	455,051	521,291	0	**0**
257 Budget Stabilization:						
Interest	7,900	7,806	10,000	10,000	10,000	**10,000**
	7,900	7,806	10,000	10,000	10,000	**10,000**
265 Drug Law Enforcement:						
Sale of Property	20,220	5,437	6,100	6,100	6,000	**6,000**
Interest	383	394	350	350	345	**345**
Miscellaneous	26,441	13,220	24,000	19,646	19,000	**19,000**
	47,044	19,051	30,450	26,096	25,345	**25,345**
268 Byrne JAG Grant:						
Federal Grants	111,710	75,406	27,942	27,942	0	**0**
	111,710	75,406	27,942	27,942	0	**0**
270 LAWNET Grant:						
Federal Grants	3,355	14,932	19,610	19,610	15,988	**15,988**
Investment Income	1	2	0	0	0	**0**
Contributions From Other Funds	3,601	14,933	19,611	19,611	15,988	**15,988**
	6,957	29,867	39,221	39,221	31,976	**31,976**
272 SAFER Grant:						
Federal Grants	0	461,855	937,577	937,577	145,300	**145,300**
	0	461,855	937,577	937,577	145,300	**145,300**
296 Recreation Activity:						
Charges For Goods And Services	253,332	276,029	274,000	259,100	252,000	**252,000**
Investment Income	356	314	500	300	300	**300**
Miscellaneous	0	10,000	0	10,000	10,000	**10,000**
	253,688	286,343	274,500	269,400	262,300	**262,300**
297 JPS Recreation Millage Program:						
Contributions From Local Units	227,548	215,760	215,760	215,760	212,000	**212,000**
Investment Income	7	132	0	132	132	**132**
	227,555	215,892	215,760	215,892	212,132	**212,132**
298 2008 Brownfield Revolving Loan:						
Federal Grants	14,937	1,324,797	0	31,653	0	**0**
	14,937	1,324,797	0	31,653	0	**0**
365 City Hall Debt Service:						
Property Taxes	660,257	674,571	0	0	0	**0**
Investment Income	304	525	0	0	0	**0**
	660,561	675,096	0	0	0	**0**
366 2013 City Hall Refunding Debt Service:						
Property Taxes	0	0	618,000	617,700	632,800	**632,800**
Bond Proceeds	0	8,690,396	0	0	0	**0**
Contributions From Other Funds	0	190,952	8,888	6,263	0	**0**
	0	8,881,348	626,888	623,963	632,800	**632,800**
368 Building Authority Debt Service:						
Charges For Goods & Services	132,910	132,511	48,294	48,294	51,325	**51,325**
	132,910	132,511	48,294	48,294	51,325	**51,325**
395 2001 DDA TIF Debt Service:						
Contributions From Other Funds	275	275	550	750	750	**750**
	275	275	550	750	750	**750**

Attachment A
Revenue Summary for Fiscal Year 2014/15

Fund	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
396 2011 DDA TIF Refunding Debt Service:						
Bond Proceeds	5,325,409	0	0	0	0	**0**
Contributions From Other Funds	166,797	246,975	247,925	247,575	247,575	**247,575**
	5,492,206	246,975	247,925	247,575	247,575	**247,575**
397 2012 BRA TIF Refunding Debt Service:						
Bond Proceeds	7,771,288	0	0	0	0	**0**
Contributions From Other Funds	1,350,000	404,794	346,519	346,519	605,019	**605,019**
	9,121,288	404,794	346,519	346,519	605,019	**605,019**
399 2007 BRA TIF Debt Service:						
Contributions From Other Funds	446,529	697,602	724,129	724,554	421,754	**421,754**
	446,529	697,602	724,129	724,554	421,754	**421,754**
401 Capital Projects:						
State Grants	0	0	5,000	70,000	0	**0**
Investment Income	15	66	100	75	75	**75**
Contributions From Other Funds	321,993	540,325	450,000	445,639	205,000	**205,000**
Miscellaneous	15,102	14,000	0	258,153	0	**0**
	337,110	554,391	455,100	773,867	205,075	**205,075**
402 Water Equipment & Replacement:						
Investment Income	8,929	11,104	8,040	8,000	8,000	**8,000**
Contributions From Other Funds	1,400,000	1,400,000	2,500,000	2,500,000	3,500,000	**3,500,000**
Miscellaneous	16,930	0	0	0	0	**0**
	1,425,859	1,411,104	2,508,040	2,508,000	3,508,000	**3,508,000**
404 Sanitary Sewer Maintenance:						
Investment Income	1	1	0	0	0	**0**
Contributions From Other Funds	351,588	272,760	483,741	445,663	439,951	**439,951**
	351,589	272,761	483,741	445,663	439,951	**439,951**
405 Sanitary Sewer Replacement:						
Investment Income	10,619	11,315	10,000	15,000	15,000	**15,000**
Contributions From Other Funds	648,000	648,000	648,000	648,000	648,000	**648,000**
	658,619	659,315	658,000	663,000	663,000	**663,000**
406 Wastewater Equipment Replacement:						
Investment Income	13,855	13,956	25,000	25,000	25,000	**25,000**
Contributions From Other Funds	618,000	618,000	618,000	134,750	134,750	**134,750**
	631,855	631,956	643,000	159,750	159,750	**159,750**
494 Brownfield Redevelopment Authority:						
Property Taxes	1,193,210	1,131,189	1,054,404	1,061,413	1,054,081	**1,054,081**
Investment Income	11,370	8,119	10,000	10,000	10,000	**10,000**
	1,204,580	1,139,308	1,064,404	1,071,413	1,064,081	**1,064,081**
496 Downtown Development Authority Project:						
Property Taxes	1,038,602	830,014	830,000	832,306	770,917	**770,917**
Investment Income	373	3,181	3,000	3,000	3,000	**3,000**
Miscellaneous		100		100	100	**100**
	1,038,975	833,295	833,000	835,406	774,017	**774,017**
583 Ella W. Sharp Park Golf Practice Center:						
Charges For Goods And Services	53,069	40,036	54,300	47,750	57,500	**57,500**
Investment Income	81	132	80	100	80	**80**
Contributions From Other Funds	10,000	12,000	10,000	10,000	10,000	**10,000**
	63,150	52,168	64,380	57,850	67,580	**67,580**
585 Auto Parking System:						
Charges For Goods And Services	12,459	12,400	13,000	10,990	11,000	**11,000**
Fines And Forfeits	188	112	200	118	120	**120**
Investment Income	3	29	0	20	0	**0**
Contributions From Other Funds	11,000	11,000	11,000	11,000	11,000	**11,000**
Miscellaneous	832	0	0	0	0	**0**
	24,482	23,541	24,200	22,128	22,120	**22,120**

Attachment A
Revenue Summary for Fiscal Year 2014/15

Fund	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
586 Parking Assessment:						
Charges For Goods And Services	16,592	23,559	23,400	15,023	17,000	**17,000**
Fines And Forfeits	26,409	30,270	30,000	13,217	25,000	**25,000**
Investment Income	(431)	438	400	186	100	**100**
Contributions From Other Funds	57,460	57,900	57,900	56,700	56,700	**56,700**
Miscellaneous	13,805	14,219	14,693	14,693	14,693	**14,693**
	113,835	126,386	126,393	99,819	113,493	**113,493**
589 Storm Water Utility:						
Charges For Goods And Services	1,258,298	1,217,587	1,101,286	97,196	0	**0**
Investment Income	1,240	1,112	0	538	0	**0**
Miscellaneous	(838)	3,776	0	0	0	**0**
	1,258,700	1,222,475	1,101,286	97,734	0	**0**
590 Sewer:						
Charges For Goods And Services	5,286,004	4,776,269	4,971,688	4,804,592	4,956,846	**4,956,846**
Investment Income	27,014	28,252	15,000	28,000	15,000	**15,000**
Miscellaneous	75,147	76,838	67,000	75,000	67,000	**67,000**
	5,388,165	4,881,359	5,053,688	4,907,592	5,038,846	**5,038,846**
591 Water:						
Charges For Goods And Services	7,654,613	7,936,866	7,807,711	7,539,127	7,761,510	**7,761,510**
Investment Income	26,191	33,277	18,000	21,120	21,120	**21,120**
Miscellaneous	140,063	182,587	140,500	150,500	150,500	**150,500**
Contributions From Other Funds	241,514	252,768	273,565	272,620	282,031	**282,031**
	8,062,381	8,405,498	8,239,776	7,983,367	8,215,161	**8,215,161**
599 Parking Deck:						
Charges For Goods And Services	254,320	256,875	265,000	271,400	271,400	**271,400**
Investment Income	5,686	5,871	5,000	3,238	3,200	**3,200**
	260,006	262,746	270,000	274,638	274,600	**274,600**
641 Public Works Administration:						
Charges For Goods & Services	631,207	365,909	455,824	317,000	317,286	**317,286**
Investment Income & Miscellaneous	16,346	4,536	4,000	3,584	3,600	**3,600**
	647,553	370,445	459,824	320,584	320,886	**320,886**
642 Engineering Administration:						
Charges For Goods And Services	324,438	392,206	420,553	395,988	411,995	**411,995**
Investment Income	286	215	255	276	0	**0**
	324,724	392,421	420,808	396,264	411,995	**411,995**
643 Local Site Remediation Revolving:						
Investment Income	3,241	2,815	4,000	2,000	1,000	**1,000**
Contributions From Other Funds	76,854	79,609	7,000	8,942	8,340	**8,340**
	80,095	82,424	11,000	10,942	9,340	**9,340**
661 Motor Pool And Garage:						
Charges For Goods And Services	1,232,342	1,280,055	1,382,068	1,131,902	1,135,305	**1,135,305**
Investment Income	4,661	3,899	4,000	1,285	1,000	**1,000**
Miscellaneous	16,606	24,704	10,000	15,000	15,000	**15,000**
Proceeds From Sale Of Capital Assets	1,948	27,628	0	0	0	**0**
	1,255,557	1,336,286	1,396,068	1,148,187	1,151,305	**1,151,305**
663 Equipment Revolving:						
Charges For Goods & Services	55,300	39,216	50,561	52,963	77,943	**77,943**
	55,300	39,216	50,561	52,963	77,943	**77,943**
677 Workers Compensation:						
Investment Income	35,981	43,610	40,000	44,000	45,000	**45,000**
Contributions From Other Funds	207,728	199,290	200,000	180,000	190,000	**190,000**
Miscellaneous	46,099	26,694	40,000	30,000	3,500	**3,500**
	289,808	269,594	280,000	254,000	238,500	**238,500**

Attachment A
Revenue Summary for Fiscal Year 2014/15

Fund	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
678 Prescription Drug:						
Contributions From Other Funds	857,799	544,930	483,000	505,000	500,000	**500,000**
Miscellaneous	40,214	22,511	25,050	18,500	18,500	**18,500**
	898,013	567,441	508,050	523,500	518,500	**518,500**
679 Health Care Insurance Deductible:						
Investment Income	1,950	1,295	2,500	600	600	**600**
Contributions From Other Funds	113,418	257,324	388,500	350,000	400,000	**400,000**
	115,368	258,619	391,000	350,600	400,600	**400,600**
680 Health Care Insurance Deductible -Fire:						
Investment Income	8	46		60	75	**75**
Contributions From Other Funds	168,617	154,462	178,000	130,000	142,000	**142,000**
	168,625	154,508	178,000	130,060	142,075	**142,075**
702 County & School Tax Collection:						
Investment Income	8,781	13,148	15,000	15,000	15,000	**15,000**
	8,781	13,148	15,000	15,000	15,000	**15,000**
711 Cemetery Perpetual Maintenance:						
Charges For Goods And Services	21,828	24,360	25,000	25,000	25,000	**25,000**
Investment Income	51,907	43,417	55,100	43,500	43,500	**43,500**
Miscellaneous	8,039	(41,530)	0	5,000	5,000	**5,000**
	81,774	26,247	80,100	73,500	73,500	**73,500**
718 Ella W. Sharp Endowment:						
Investment Income	37,567	22,410	68,550	66,668	66,780	**66,780**
	37,567	22,410	68,550	66,668	66,780	**66,780**
731 Employees Retirement System:						
Investment Income	876,678	4,052,731	2,580,000	3,326,000	2,826,000	**2,826,000**
Employee Contributions	665,849	658,137	917,000	660,000	650,000	**650,000**
Contributions From Other Funds	817,748	845,594	1,126,636	850,000	850,000	**850,000**
	2,360,275	5,556,462	4,623,636	4,836,000	4,326,000	**4,326,000**
732 Policemen's & Firemen's Pension:						
Investment Income	(152,035)	450,548	372,000	490,000	490,000	**490,000**
Contributions From General Fund	500,000	599,431	606,096	606,096	607,009	**607,009**
	347,965	1,049,979	978,096	1,096,096	1,097,009	**1,097,009**
733 Policemen's & Firemen's Pension-Act 345:						
Investment Income	(1,497,266)	4,391,565	3,630,000	4,630,000	3,630,000	**3,630,000**
Employee Contributions	592,551	554,497	600,000	575,000	575,000	**575,000**
Contributions From General Fund	2,843,528	2,870,342	3,273,947	3,012,344	3,534,236	**3,534,236**
	1,938,813	7,816,404	7,503,947	8,217,344	7,739,236	**7,739,236**
736 Public Employee Health Care:						
Investment Income	(244)	70,989	80,000	80,000	80,000	**80,000**
Contributions From Other Funds	0	13,650	100,000	0	0	**0**
	(244)	84,639	180,000	80,000	80,000	**80,000**
895 Special Assessment:						
Special Assessments	223,209	403,687	256,700	193,389	958,620	**958,620**
	223,209	403,687	256,700	193,389	958,620	**958,620**

Attachment B
Expense Summary for Fiscal Year 2014/15

		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
General Fund :							
101-101	City Council	78,779	81,079	84,067	83,338	90,662	**90,662**
101-137	Admin. Hearings Bureau	22,850	22,686	22,851	28,636	30,522	**30,522**
101-172	City Manager	237,606	335,184	302,867	319,707	285,330	**285,330**
101-192	City Clerk-Elections	159,352	139,098	104,138	91,051	107,221	**107,221**
101-201	Finance	426,577	420,735	442,583	444,503	457,380	**457,380**
101-209	City Assessor	300,165	306,247	330,976	329,196	348,441	**348,441**
101-210	City Attorney	387,167	456,668	387,581	396,961	432,162	**432,162**
101-215	City Clerk	193,084	223,014	106,039	118,900	128,650	**128,650**
101-226	Personnel	198,356	181,192	211,127	211,443	214,198	**214,198**
101-233	Purchasing	85,894	85,884	95,540	93,922	101,231	**101,231**
101-253	City Treasurer	274,211	281,269	252,480	311,737	319,857	**319,857**
101-254	City Income Tax Admin.	177,525	169,664	211,112	151,616	154,618	**154,618**
101-258	Mgt. Information Services	327,453	320,583	376,430	391,574	429,035	**429,035**
101-265	City Hall & Grounds	331,320	338,673	312,465	355,490	344,640	**344,640**
101-276	Cemeteries	220,932	251,374	244,179	228,591	239,699	**239,699**
101-299	Unallocated	768,871	802,215	746,767	870,933	793,624	**800,224**
101-301	Police	7,148,315	7,355,125	7,790,674	7,602,200	8,187,695	**8,187,695**
101-308	STEP Grant	17,032	7,765	0	9,608	0	**0**
101-311	OHSP Grant	6,148	10,746	0	14,000	0	**0**
101-312	OHSP Grant-OWI	4,863	4,014	0	0	0	**0**
101-313	Consortium Training	14,637	30,908	13,069	13,069	13,069	**13,069**
101-314	In-Service Training	8,826	9,418	2,756	2,756	2,756	**2,756**
101-315	MCOLES Training	22,004	26,021	13,930	13,930	0	**0**
101-318	Homeland Security Grant	0	280,586	0	0	0	**0**
101-340	Fire Suppression	3,357,123	3,155,849	3,292,085	3,155,375	3,214,446	**3,214,446**
101-350	Public Safety - Unallocated	1,776,912	1,983,188	2,178,396	2,097,536	2,272,249	**2,272,249**
101-426	Office Of Emerg. Measures	44,116	37,014	69,736	35,690	0	**0**
101-441	Tax Property Maintenance	8,883	16,966	13,776	29,383	29,081	**29,081**
101-442	Civic Affairs	43,273	37,700	49,254	47,844	47,894	**47,894**
101-445	Drains At Large	0	0	4,000	41,723	4,000	**4,000**
101-446	Storm Drain Construction	0	0	0	10,619	0	**0**
101-447	Ground Maintenance	40,706	18,776	47,609	130,613	73,000	**73,000**
101-448	Sidewalk Construction	40,774	37,031	65,000	140,210	31,000	**31,000**
101-450	Street Lighting	492,901	454,918	499,689	464,765	482,707	**482,707**
101-455	Weed Control	48,174	36,236	60,568	60,570	60,570	**60,570**
101-690	Forestry	243,281	257,312	289,363	365,635	314,889	**314,889**
101-692	Parks, Rec. & Grounds Admin.	592,614	613,863	638,415	696,876	708,895	**708,895**
101-697	Parks and Facilities Maint.	518,119	538,364	521,395	531,883	504,306	**504,306**
101-698	Lt. Nixon Memorial Park	142,066	111,517	85,920	84,920	85,882	**85,882**
101-699	Sharp Park Swimming Pool	101,704	94,077	38,312	36,443	36,550	**36,550**
101-803	Historical District	7,626	7,810	9,523	6,410	10,560	**19,410**
101-401	Planning	66,749	93,267	196,944	188,170	161,566	**161,566**
101-728	Economic Development	0	4,294	100,000	100,609	166,460	**166,460**
101-896	Human Relations	66,001	0	0	0	0	**0**
101-999	Contributions to Other Funds	446,000	776,472	986,400	1,290,500	1,158,200	**1,158,200**
General Fund Total		19,448,989	20,414,802	21,198,016	21,598,935	22,043,045	**22,058,495**

Attachment B
Expense Summary for Fiscal Year 2014/15

		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Special Revenue Funds :							
202	Major Street	7,681,749	6,780,256	3,276,826	5,168,257	4,948,134	**4,948,134**
203	Local Street	1,297,306	1,399,362	1,354,925	1,051,475	1,945,109	**1,945,109**
208	Ella W. Sharp Park Operating	675,393	627,154	688,590	683,083	721,325	**721,325**
245	Public Improvement	1,120,044	1,443,679	1,056,848	1,140,606	1,128,825	**1,128,825**
249	Building Department	536,380	506,412	472,146	459,931	459,801	**459,801**
251	Housing Code Enforcement	0	522,232	700,272	594,293	584,346	**584,346**
252	Building Demolitions	111,837	1,441,689	1,652,500	2,657,765	2,371,500	**2,371,500**
253	212 W. Michigan Building Demo.	0	1,859,688	455,051	521,412	0	**0**
257	Budget Stabilization	7,900	7,806	10,000	10,000	10,000	**10,000**
265	Drug Law Enforcement	37,042	51,065	53,786	55,265	52,956	**52,956**
268	Byrne JAG Grant	111,690	75,426	27,942	27,942	0	**0**
270	LAWNET Grant	6,957	29,864	39,221	39,221	31,976	**31,976**
272	SAFER Grant	0	461,855	937,577	937,577	145,300	**145,300**
296	Recreation Activity	250,181	247,450	259,711	259,311	219,617	**219,617**
297	JPS Recreation Millage Program	231,036	227,217	215,760	215,760	212,247	**212,247**
298	2008 Brownfield Revolving Loan	14,937	1,324,797	0	31,653	0	**0**
Debt Service Funds :							
365	City Hall Debt Service	658,303	679,610	8,888	6,263	0	0
366	2013 City Hall Refunding Debt Service	0	8,879,887	618,204	618,704	628,500	**628,500**
368	Building Authority Debt Service	132,910	132,511	48,294	48,744	51,775	**51,775**
395	2001 DDA TIF Debt Service Fund	275	275	550	750	750	**750**
396	2011 DDA TIF Debt Service Fund	5,491,774	246,975	247,925	247,575	247,575	**247,575**
397	2012 BRA TIF Debt Service Fund	9,119,132	404,794	346,519	346,519	605,019	**605,019**
399	2007 BRA TIF Debt Service Fund	446,529	695,329	724,129	724,554	421,754	**421,754**
Capital Projects Funds :							
401	Capital Projects	340,570	542,325	488,360	807,152	205,000	**205,000**
402	Water Equipment & Replacement	1,483,555	1,286,053	3,106,803	3,800,703	3,984,162	**3,984,162**
404	Sanitary Sewer Maintenance	351,589	272,761	483,741	445,663	439,951	**439,951**
405	Sanitary Sewer Replacement	467,012	386,520	885,466	756,784	2,231,775	**2,231,775**
406	Wastewater Equipment Replacement	1,179,061	71,746	330,000	210,945	940,000	**940,000**
494	Brownfield Redevelopment Authority	2,371,902	1,251,151	1,175,696	1,191,586	1,160,843	**1,160,843**
496	DDA Project	373,802	346,867	341,075	346,377	275,628	**275,628**
Enterprise Funds :							
583	Sharp Park Golf Practice Center	62,004	53,184	63,547	63,047	59,841	**59,841**
585	Auto Parking System	27,712	20,147	32,662	26,137	27,347	**27,347**
586	Parking Assessment	100,908	102,099	133,563	123,726	134,528	**134,528**
589	Storm Water Utility	888,296	1,433,888	0	303,476	0	**0**
590	Sewer	5,888,440	5,799,303	6,519,494	5,779,270	7,477,893	**7,467,893**
591	Water	7,022,960	7,029,974	9,883,475	10,024,831	11,385,720	**11,375,720**
599	Parking Deck	502,884	499,506	784,173	504,339	789,711	**789,711**
Internal Service Funds :							
641	Public Works Administration	467,392	475,447	588,247	480,314	473,303	**473,303**
642	Engineering Administration	383,030	370,844	399,064	395,988	411,995	**411,995**
643	Local Site Remediation Revolving	222,637	46,040	606,051	501,326	51,000	**51,000**
661	Motor Pool & Garage	1,299,225	1,308,090	1,928,642	1,916,802	1,613,476	**1,613,476**
663	Equipment Revolving	55,300	39,216	50,561	52,963	77,943	**77,943**
677	Workers' Compensation	186,228	331,828	251,300	198,737	214,250	**214,250**
678	Prescription Drug	862,852	625,396	508,650	517,850	518,000	**518,000**
679	Health Care Insurance Deductible	222,075	330,354	344,275	509,330	354,350	**354,350**
680	Health Care Insurance Deductible-Fire	134,427	129,410	139,000	107,000	142,000	**142,000**

Attachment B
Expense Summary for Fiscal Year 2014/15

		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Trust & Agency Funds :							
702	County & School Tax Collection	8,781	13,148	15,000	15,000	15,000	**15,000**
711	Cemetery Perpetual Maintenance	51,827	42,952	55,100	43,500	43,500	**43,500**
718	Ella W. Sharp Endowment	40,911	33,197	28,550	26,668	26,780	**26,780**
731	Employees' Retirement System	3,515,146	3,473,055	3,700,000	3,550,000	3,700,000	**3,700,000**
732	Policemen's & Firemen's Pension	1,018,206	1,015,912	979,105	1,010,000	990,000	**990,000**
733	Policemen's & Firemen's Pens.-345	5,377,570	4,903,905	5,510,000	5,180,000	5,480,000	**5,480,000**
736	Public Employee Health Care	0	13,650	0	16,000	0	**0**
Special Assessment Funds :							
895	Special Assessment	343,536	595,041	256,700	193,389	958,620	**958,620**

RESOLUTION

BY THE CITY COUNCIL :

WHEREAS, the City Council wishes to reinstate one Patrol Officer, one Communication Specialist and one Firefighter position that were eliminated in the Fiscal Year 2014/15 Adopted Budget approved May 27, 2014, and

WHEREAS, funding for these reinstatements is anticipated to come from future savings attributable to the City's recently approved self -funded Health Insurance Program, which have yet to be determined;

NOW, THEREFORE, BE IT RESOLVED, that the 2014/15 Adopted Budget be amended as follows:

GENERAL FUND

		Increase	Decrease
REVENUES :			
101-000-000-699.999	Appropriation to Fund Balance	$ -	$ 187,631
EXPENDITURES :			
Police Department:			
101-301-000-706.000	Salaries and Wages	99,579	
101-301-000-715.000	Employers FICA	4,027	
101-301-000-719.000	Health Insurance	17,414	
101-301-000-719.005	Health Ins.-MERS HSA	1,750	
101-301-000-719.679	Health Insurance Deductible	1,800	
101-301-000-722.000	Pension-General	5,215	
101-301-000-723.000	Pension-MERS DC	1,738	
101-301-000-724.000	Unemployment	126	
101-301-000-724.001	Workers Compensation	928	
101-301-000-725.000	Other Fringe Benefits	2,000	
101-301-000-744.000	Uniform Allowance	4,645	
101-301-000-817.000	Consultant Services	1,600	
101-301-000-823.000	Medical Services	346	
101-301-000-900.000	Printing & Publishing	1,663	
Fire Department:			
101-340-000-706.000	Salaries and Wages	36,397	
101-340-000-715.000	Employers FICA	528	
101-340-000-719.000	Health Insurance	1,726	
101-340-000-723.000	Pension-MERS DC	1,091	
101-340-000-724.000	Unemployment	53	
101-340-000-724.001	Workers Compensation	684	
101-340-000-725.000	Other Fringe Benefits	730	
101-340-000-744.000	Uniform Allowance	565	
101-340-000-747.000	Protective Clothing	483	
101-340-000-823.000	Medical Services	743	
101-340-000-915.000	Subsistance Pay	800	
101-340-000-919.001	Physical Agility Testing	1,000	
		$ 187,631	$ -

Continued

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

I, Andrew J. Wrozek, 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 10th day of June, 2014.

IN WITNESS WHEREOF, I have hereunto affixed my signature and the Seal of the City of Jackson, Michigan, on this 11th day of June, 2014.

Andrew J. Wrozek Jr., **City Clerk**

General Fund

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

(101) General Fund

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

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

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

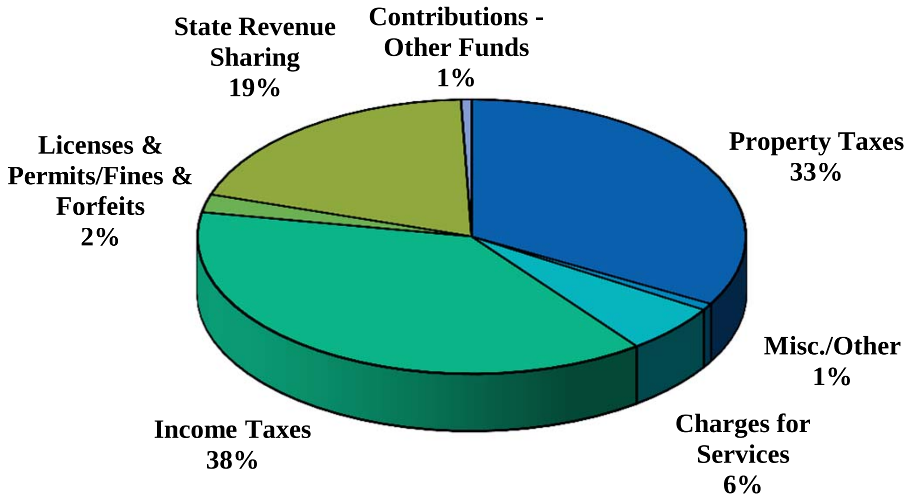
LIST OF DEPARTMENTS WHICH ARE INCLUDED IN THE GENERAL FUND

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

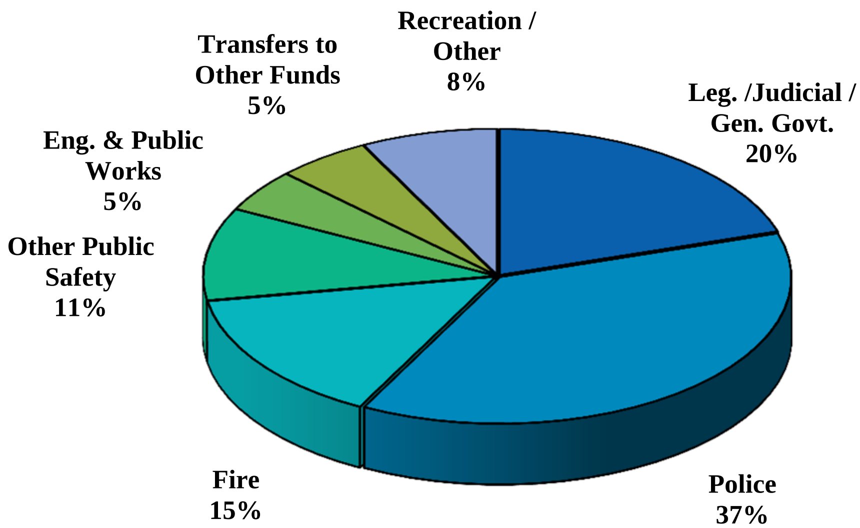
In addition to the above departments, the General Fund also accounts for various grants from time to time.

City of Jackson
Fiscal Year 2014/15 Adopted Budget
General Fund

Revenues



Expenditures



City of Jackson
Fiscal Year 2014/15 Adopted Budget
General Fund
Summary of Revenues, Expenditures and Changes in Fund Balances

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues:						
Property Taxes	6,842,985	6,780,334	6,948,484	6,946,098	7,404,409	**7,404,409**
Income Taxes	7,297,281	8,017,329	8,150,000	8,300,000	8,500,000	**8,500,000**
Licenses And Permits	260,632	270,090	263,200	280,700	291,060	**291,060**
Federal Grants	25,675	307,812	402	18,176	15,755	**15,755**
State Grants	32,322	34,581	22,902	22,902	8,867	**8,867**
State Revenue Sharing	3,906,181	4,061,494	4,200,128	4,216,980	4,333,354	**4,333,354**
Charges For Services	1,240,154	1,199,359	1,207,057	1,207,978	1,307,373	**1,287,373**
Fines And Forfeits	199,216	223,947	178,790	185,316	184,523	**184,523**
Investment Income	10,009	23,081	21,000	25,000	25,000	**25,000**
Contributions From Other Funds	216,984	110,098	177,100	313,329	139,500	**139,500**
Miscellaneous	221,698	213,688	164,225	156,221	128,593	**128,593**
General Fund Revenues	20,253,137	21,241,813	21,333,288	21,672,700	22,338,434	**22,318,434**
Expenditures:						
Legislative/Judicial	101,629	103,765	106,918	111,974	121,184	**121,184**
General Government	4,088,513	4,311,800	4,124,284	4,315,624	4,356,086	**4,362,686**
Police Department	7,221,825	7,724,583	7,820,429	7,655,563	8,203,520	**8,346,351**
Fire Department	3,357,123	3,155,849	3,292,085	3,155,375	3,214,446	**3,259,246**
Other Public Safety	1,821,028	2,020,202	2,248,132	2,133,226	2,272,249	**2,272,249**
Engineering & Public Works	917,992	858,939	1,029,259	1,291,362	1,043,141	**1,043,141**
Recreation & Culture	1,362,129	1,365,631	1,293,565	1,356,532	1,346,193	**1,355,043**
Community Enrichment & Development	132,750	97,561	296,944	288,779	328,026	**328,026**
Contributions to Other Funds	446,000	776,472	986,400	1,290,500	1,158,200	**1,158,200**
General Fund Expenses	19,448,989	20,414,802	21,198,016	21,598,935	22,043,045	**22,246,126**
Revenues Over (Under) Expenditures	804,148	827,011	135,272	73,765	295,389	**72,308**
Fund Balance - Beginning of Year	1,016,383	1,820,531	2,647,542	2,647,542	2,721,307	**2,721,307**
Fund Balance - End of Year	**1,820,531**	**2,647,542**	**2,782,814**	**2,721,307**	**3,016,696**	**2,793,615**
ADD:						
Budget Stabilization Fund	**1,603,500**	**1,603,500**	**1,603,500**	**1,603,500**	**1,603,500**	**1,603,501**
Total Available Surplus For General Fund Operations	**3,424,031**	**4,251,042**	**4,386,314**	**4,324,807**	**4,620,196**	**4,397,116**
As a Percent of G/F Expenditures	**17.61%**	**20.82%**	**20.69%**	**20.02%**	**20.96%**	**19.77%**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
General Fund Revenues
By Department

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
No Department:							
101-000-000-403.000	Current Property Taxes	3,640,920	3,551,793	3,595,000	3,595,000	3,650,000	**3,650,000**
101-000-000-403.345	Property Taxes-Act 345	2,863,180	2,906,097	3,012,344	3,012,344	3,410,409	**3,410,409**
101-000-000-424.000	Payments In Lieu Of Taxes	41,399	31,208	41,400	31,200	31,200	**31,200**
101-000-000-424.425	PILOTS-Ashton Ridge	2,826	0	2,900	5,714	2,800	**2,800**
101-000-000-440.000	Income Taxes-Corp./Individ.	7,297,281	8,017,329	8,150,000	8,300,000	8,500,000	**8,500,000**
101-000-000-446.000	Property Taxes-Penalties/Int.	80,260	78,802	75,000	80,000	80,000	**80,000**
101-000-000-575.000	St. Shared Rev. - Sales Tax	2,401,665	2,451,389	2,520,628	2,530,775	2,596,572	**2,596,572**
101-000-000-575.001	St. Shared Rev. - Sales Tax (EVIP)	1,475,187	1,580,556	1,650,000	1,656,705	1,707,282	**1,707,282**
101-000-000-576.000	St. Shared Rev. - Liq. Licenses	29,329	29,549	29,500	29,500	29,500	**29,500**
101-000-000-618.000	Admin.Fee-Tax Collections	214,400	212,434	221,840	221,840	230,000	**230,000**
101-000-000-661.000	Ordinance Fines & Costs	155,152	156,753	144,000	156,000	156,000	**156,000**
101-000-000-664.000	Interest	1,228	9,933	6,000	10,000	10,000	**10,000**
101-000-000-699.211	Cont.-Housing Initiative Fund	6,864	0	0	0	0	**0**
101-000-000-699.257	Cont.-Budget Stabilization Fd.	7,900	7,806	10,000	8,000	8,000	**8,000**
101-000-000-699.702	Cont.-Co. & School T/C Fd.	8,781	13,148	15,000	15,000	15,000	**15,000**
		18,226,372	19,046,797	19,473,612	19,652,078	20,426,763	**20,426,763**
City Council:							
101-101-000-626.101	Charges For Goods/Service-Marriage	75	25	25	25	25	**25**
		75	25	25	25	25	**25**
Administrative Hearings Bureau:							
101-137-000-655.001	Admin. Hearing Fines	12,831	33,464	10,000	10,000	10,000	**10,000**
101-137-000-655.002	Admin. Hearing Costs	27,396	28,529	21,000	14,000	14,000	**14,000**
		40,227	61,993	31,000	24,000	24,000	**24,000**
City Clerk-Elections:							
101-192-000-626.000	Charges For Goods/Service	19,025	1,040	1,000	500	1,000	**1,000**
		19,025	1,040	1,000	500	1,000	**1,000**
Finance:							
101-201-000-676.731	Admin Charges - ERS Pension	10,000	10,000	10,000	10,000	10,000	**10,000**
101-201-000-676.733	Admin Charges - P/F 345 Pens.	20,000	20,000	20,000	20,000	20,000	**20,000**
		30,000	30,000	30,000	30,000	30,000	**30,000**
City Assessor:							
101-209-000-626.000	Charges For Goods/Service	201	375	200	200	200	**200**
		201	375	200	200	200	**200**
City Attorney:							
101-210-000-582.001	Cont. - District Court	307	38	0	0	0	**0**
101-210-000-626.000	Charges For Goods/Service	13,308	1,128	0	0	0	**0**
101-210-000-699.251	Cont.-Housing Code Enf. Fund	0	2,876	0	0	0	**0**
101-210-000-699.286	Cont.-CDBG Fund (Code Enf.)	54,895	17,704	52,000	52,000	40,000	**40,000**
		68,510	21,746	52,000	52,000	40,000	**40,000**
City Clerk:							
101-215-000-468.000	Business Licenses/Permits	19,489	19,682	20,000	20,000	20,000	**20,000**
101-215-000-469.000	Cable TV Franchise Fee	218,979	230,124	220,000	240,000	250,000	**250,000**
101-215-000-626.000	Charges For Goods/Service	2,143	1,758	1,000	500	1,000	**1,000**
101-215-000-647.000	Printed Material	6	50	0	0	0	**0**
101-215-000-668.003	Com. Twr.- Nextel	27,656	28,604	29,467	29,000	30,000	**30,000**
		268,273	280,218	270,467	289,500	301,000	**301,000**
City Treasurer:							
101-253-000-698.000	Miscellaneous	3,409	4,767	3,500	3,500	3,500	**3,500**
		3,409	4,767	3,500	3,500	3,500	**3,500**

Continued

City of Jackson
Fiscal Year 2014/15 Adopted Budget
General Fund Revenues
By Department

Account	Description	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
City Income Tax Admin:							
101-254-000-675.000	Donations - Private	0	0	1,500	0	0	**0**
		0	0	1,500	0	0	**0**
Management Information Systems:							
101-258-000-626.258	Charges For Goods/Service-GIS	83,311	88,128	80,572	105,728	104,276	**104,276**
		83,311	88,128	80,572	105,728	104,276	**104,276**
City Hall And Grounds:							
101-265-000-668.000	Rents And Royalties	12,563	12,982	12,562	13,881	15,961	**15,961**
		12,563	12,982	12,562	13,881	15,961	**15,961**
Cemeteries:							
101-276-000-607.000	Charg/Services-Fees	2,650	3,100	3,000	3,000	3,000	**3,000**
101-276-000-633.000	Foundations	10,393	22,393	16,000	23,000	23,000	**23,000**
101-276-000-634.000	Burials	81,200	115,100	82,000	100,000	100,000	**100,000**
101-276-000-637.000	Annual Care	40	0	0	0	0	**0**
101-276-000-673.001	Sale of Land	14,575	16,996	14,000	15,000	15,000	**15,000**
101-276-000-698.000	Miscellaneous	4,265	330	2,000	10,000	10,000	**10,000**
101-276-000-699.711	Cont.-Cem.Perp.Maint.Fund	42,422	33,576	45,100	33,500	33,500	**33,500**
		155,545	191,495	162,100	184,500	184,500	**184,500**
Unallocated:							
101-299-000-676.296	Admin.Charge-Rec. Act.	6,031	10,335	8,000	10,638	11,000	**11,000**
101-299-000-676.535	Admin.Charge-JHC	36,985	38,344	25,000	25,000	15,000	**15,000**
101-299-000-676.583	Admin.Charge-Golf Prac. Ctr.	1,195	1,790	1,800	1,227	1,300	**1,300**
101-299-000-676.586	Admin.Charge-Park. Assmt.	8,435	22,073	15,000	11,378	12,000	**12,000**
101-299-000-676.589	Admin.Charge-Stormwater Utility	0	0	26,000	0	0	**0**
101-299-000-676.590	Admin.Charge-Sewer Fund	185,997	207,137	210,000	184,887	190,000	**190,000**
101-299-000-676.591	Admin.Charge-Water Fund	209,339	245,970	250,000	240,891	250,000	**250,000**
101-299-000-676.599	Admin.Charge-Park. Deck	13,609	8,998	9,000	7,004	8,000	**8,000**
101-299-000-676.642	Admin.Charge-Eng. Admin.Fd.	21,906	23,039	24,000	24,000	24,000	**24,000**
101-299-000-676.661	Admin.Charge-Motor Pool	31,574	31,132	32,000	26,913	30,000	**30,000**
101-299-000-676.677	Admin.Charge-Work. Comp.	5,978	2,175	5,000	2,615	3,000	**3,000**
101-299-000-676.678	Admin.Charge-Prescription Drug	8,000	8,000	8,000	8,000	8,000	**8,000**
101-299-000-676.679	Admin.Charge-Health Care Ins. Ded.	4,000	4,000	4,000	4,000	4,000	**4,000**
101-299-000-685.677	Insurance Refund-W/Comp.	0	0	0	0	0	**0**
101-299-000-698.000	Miscellaneous	121,057	125,137	40,000	75,000	50,000	**50,000**
		654,106	728,130	657,800	621,553	606,300	**606,300**

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City of Jackson
Fiscal Year 2014/15 Adopted Budget
General Fund Revenues
By Department

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Police Department:							
101-301-000-485.000	Bicycle	184	129	150	150	160	**160**
101-301-000-501.005	Federal - BVP	1,500	3,090	402	2,495	5,755	**5,755**
101-301-000-582.002	Contribution Evidence - County	12,000	12,000	12,000	12,000	12,000	**12,000**
101-301-000-626.003	Charg/Serv.-PA 237 Fee	115	200	160	250	240	**240**
101-301-000-626.004	Charg/Serv.-Finger Print	354	1,132	459	1,480	882	**882**
101-301-000-638.000	Officers Extra Duty	6,256	10,775	6,328	8,120	8,590	**8,590**
101-301-000-649.000	Auction	12,384	11,151	9,840	7,872	11,316	**11,316**
101-301-000-652.000	Parking Fines	3,837	5,201	3,790	5,316	4,523	**4,523**
101-301-000-694.000	Other Revenue	20,202	20,230	19,792	15,341	17,790	**17,790**
101-301-000-698.000	Miscellaneous	1,713	512	1,154	100	306	**306**
101-301-000-698.001	Miscellaneous - False Alarms	12,650	22,475	26,400	13,300	15,138	**15,138**
		71,195	86,895	80,475	66,424	76,700	**76,700**
STEP Grant:							
2010/11:							
101-308-211-545.000	County Grant	9,849	0	0	0	0	**0**
2011/12:							
101-308-212-545.000	County Grant	3,315	6,600	0	0	0	**0**
2012/13:							
101-308-213-545.000	County Grant	0	0	0	9,981	0	**0**
2013/14:							
101-308-214-545.000	County Grant	0	0	0	0	10,000	**10,000**
		13,164	6,600	0	9,981	10,000	**10,000**
JCCAE Grant:							
2009/10:							
101-311-211-501.000	Federal Grant	4,963	0	0	0	0	**0**
2011/12:							
101-311-212-501.000	Federal Grant	1,185	1,590	0	0	0	**0**
2011/12:							
101-311-213-501.000	Federal Grant	0	9,156	0	5,700	0	**0**
2011/12:							
101-312-212-501.000	Federal Grant	4,863	4,014	0	0	0	**0**
		11,011	14,760	0	5,700	0	**0**
Consortium Training:							
101-313-000-674.001	Contribution 302	17,615	8,306	16,665	16,665	15,920	**15,920**
		17,615	8,306	16,665	16,665	15,920	**15,920**
In-Service Training:							
101-314-000-539.000	State Grant	10,319	8,560	8,972	8,972	8,867	**8,867**
		10,319	8,560	8,972	8,972	8,867	**8,867**

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City of Jackson
Fiscal Year 2014/15 Adopted Budget
General Fund Revenues
By Department

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
MCOLES Training:							
2011/12:							
101-315-212-539.000	State Grant	22,003	0	0	0	0	**0**
2012/13:							
101-315-213-539.000	State Grant	0	26,021	0	0	0	**0**
2013/14:							
101-315-214-539.000	State Grant	0	0	13,930	13,930	0	**0**
		22,003	26,021	13,930	13,930	0	**0**
Homeland Security:							
101-318-000-501.343	Federal Grant	0	280,586	0	0	0	**0**
		0	280,586	0	0	0	**0**
Fire Suppression:							
101-340-000-481.000	Inspections And Permits	16,725	16,100	15,550	15,550	15,900	**15,900**
101-340-000-501.340	Federal Grant - Fire Assist. Prog.	0	2,776	0	0	0	**0**
101-340-000-626.000	Charges for Services	12,482	2,350	940	940	959	**959**
101-340-000-626.005	Charges for Serv.-Home Fire Insur.	1,500	3,500	0	0	0	**0**
101-340-000-626.340	Charg/Serv.-HAZMAT	1,026	0	0	0	0	**0**
101-340-000-626.591	Charges for Serv.-Hydrant Maint.	67,500	67,500	67,500	67,500	67,500	**67,500**
101-340-000-649.000	Auction	0	0	3,000	3,000	3,060	**3,060**
101-340-000-698.000	Miscellaneous	889	0	250	250	373	**373**
101-340-000-698.340	Miscellaneous - JCF	0	0	0	2,600	0	**0**
		100,122	92,226	87,240	89,840	87,792	**87,792**
Planning:							
101-401-000-484.000	Zoning	5,255	4,055	7,500	5,000	5,000	**5,000**
		5,255	4,055	7,500	5,000	5,000	**5,000**
Tax Property Maintenance:							
101-441-000-642.000	Charg/Services-Sales	0	0	0	0	0	**0**
		0	0	0	0	0	**0**
Civic Affairs:							
101-442-000-698.000	Miscellaneous	987	1,509	600	1,800	500	**500**
		987	1,509	600	1,800	500	**500**
Storm Drain Construction:							
101-446-000-699.245	Cont.-Public Imp. Fund	0	0	0	10,619	0	**0**
		0	0	0	10,619	0	**0**
Sidewalk Construction:							
101-448-000-648.000	Sidewalks	0	3,372	5,000	1,000	1,000	**1,000**
101-448-000-699.245	Cont.-PIF Fund	0	5,020	30,000	30,000	13,000	**13,000**
101-448-000-699.286	Cont.-CDBG Fund	29,654	3,118	0	79,210	0	**0**
		29,654	11,510	35,000	110,210	14,000	**14,000**

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City of Jackson
Fiscal Year 2014/15 Adopted Budget
General Fund Revenues
By Department

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Weed Control:							
101-455-000-641.001	Weed Control	85,393	46,799	60,568	60,570	60,570	**60,570**
		85,393	46,799	60,568	60,570	60,570	**60,570**
Forestry:							
101-690-000-642.000	Charg/Services-Sales	3,700	0	0	0	0	**0**
101-690-000-642.005	Charg/Services-Compost	2,204	0	0	0	0	**0**
101-690-000-673.000	Sale of Fixed Assets	26,462	0	0	0	0	**0**
101-690-000-698.000	Miscellaneous	5,565	5,690	3,000	1,160	0	**0**
101-690-000-699.286	Cont.-CDBG Fund	35,249	0	0	60,000	0	**0**
		73,180	5,690	3,000	61,160	0	**0**
Parks & Recreation Administration.:							
101-692-000-675.038	Donations-MLKCtr.	0	10,000	0	10,000	10,000	**10,000**
101-692-000-675.440	Donations - Income Tax Refunds	0	2,863	0	9,264	5,000	**5,000**
101-692-000-699.286	Cont.-CDBG Fund	40,000	39,998	40,000	40,000	45,000	**45,000**
		40,000	52,861	40,000	59,264	60,000	**60,000**
Lt. Nixon Memorial Pool:							
101-698-000-651.000	Charg/Services-Fees	81,633	58,277	60,000	45,000	45,000	**45,000**
101-698-000-651.007	Charg/Services-Concess.	27,445	15,579	3,000	100	100	**100**
		109,078	73,856	63,000	45,100	45,100	**45,100**
Sharp Park Swimming Pool:							
101-699-000-651.000	Charg/Services-Fees	64,221	42,421	30,000	30,000	30,000	**30,000**
101-699-000-675.000	Donations - Private Sources	37,482	7,168	10,000	0	0	**0**
		101,703	49,589	40,000	30,000	30,000	**30,000**
Economic Development:							
101-728-000-626.590	Charg/Services-Sewer Fund	0	2,147	50,000	50,000	93,230	**83,230**
101-728-000-626.591	Charg/Services-Water Fund	0	2,147	50,000	50,000	93,230	**83,230**
		0	4,294	100,000	100,000	186,460	**166,460**
Human Relations:							
101-896-000-675.896	Donations-HRC Comm Promo.	841	0	0	0	0	**0**
		841	0	0	0	0	**0**
Total Revenues		**20,253,137**	**21,241,813**	**21,333,288**	**21,672,700**	**22,338,434**	**22,318,434**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
General Fund Expenditures
By Function/Department

Function Department		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Legislative & Judicial:							
101-101	City Council	78,779	81,079	84,067	83,338	90,662	**90,662**
101-137	Admin. Hearings Bureau	22,850	22,686	22,851	28,636	30,522	**30,522**
		101,629	103,765	106,918	111,974	121,184	**121,184**
General Government:							
101-172	City Manager	237,606	335,184	302,867	319,707	285,330	**285,330**
101-192	City Clerk-Elections	159,352	139,098	104,138	91,051	107,221	**107,221**
101-201	Finance	426,577	420,735	442,583	444,503	457,380	**457,380**
101-209	City Assessor	300,165	306,247	330,976	329,196	348,441	**348,441**
101-210	City Attorney	387,167	456,668	387,581	396,961	432,162	**432,162**
101-215	City Clerk	193,084	223,014	106,039	118,900	128,650	**128,650**
101-226	Personnel	198,356	181,192	211,127	211,443	214,198	**214,198**
101-233	Purchasing	85,894	85,884	95,540	93,922	101,231	**101,231**
101-253	City Treasurer	274,211	281,269	252,480	311,737	319,857	**319,857**
101-254	City Income Tax Admin.	177,525	169,664	211,112	151,616	154,618	**154,618**
101-258	Mgt. Information Services	327,453	320,583	376,430	391,574	429,035	**429,035**
101-265	City Hall & Grounds	331,320	338,673	312,465	355,490	344,640	**344,640**
101-276	Cemeteries	220,932	251,374	244,179	228,591	239,699	**239,699**
101-299	Unallocated	768,871	802,215	746,767	870,933	793,624	**800,224**
		4,088,513	4,311,800	4,124,284	4,315,624	4,356,086	**4,362,686**
Police Department:							
101-301	Police	7,148,315	7,355,125	7,790,674	7,602,200	8,187,695	**8,330,526**
101-308	STEP Grant	17,032	7,765	0	9,608	0	**0**
101-311	OHSP Grant	6,148	10,746	0	14,000	0	**0**
101-312	OHSP Grant-OWI	4,863	4,014	0	0	0	**0**
101-313	Consortium Training	14,637	30,908	13,069	13,069	13,069	**13,069**
101-314	In-Service Training	8,826	9,418	2,756	2,756	2,756	**2,756**
101-315	MCOLES Training	22,004	26,021	13,930	13,930	0	**0**
101-318	Homeland Security Grant	0	280,586	0	0	0	**0**
101-319	ARRA Block Grant	0	0	0	0	0	**0**
		7,221,825	7,724,583	7,820,429	7,655,563	8,203,520	**8,346,351**
Fire Department:							
101-340	Fire Suppression	3,357,123	3,155,849	3,292,085	3,155,375	3,214,446	**3,259,246**
		3,357,123	3,155,849	3,292,085	3,155,375	3,214,446	**3,259,246**
Other Public Safety:							
101-350	Public Safety - Unallocated	1,776,912	1,983,188	2,178,396	2,097,536	2,272,249	**2,272,249**
101-426	Office Of Emerg. Measures	44,116	37,014	69,736	35,690	0	**0**
		1,821,028	2,020,202	2,248,132	2,133,226	2,272,249	**2,272,249**

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City of Jackson
Fiscal Year 2014/15 Adopted Budget
General Fund Expenditures
By Function/Department

Function Department		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Engineering & Public Works:							
101-441	Tax Property Maintenance	8,883	16,966	13,776	29,383	29,081	**29,081**
101-442	Civic Affairs	43,273	37,700	49,254	47,844	47,894	**47,894**
101-445	Drains At Large	0	0	4,000	41,723	4,000	**4,000**
101-446	Storm Drain Construction	0	0	0	10,619	0	**0**
101-447	Ground Maintenance	40,706	18,776	47,609	130,613	73,000	**73,000**
101-448	Sidewalk Construction	40,774	37,031	65,000	140,210	31,000	**31,000**
101-450	Street Lighting	492,901	454,918	499,689	464,765	482,707	**482,707**
101-455	Weed Control	48,174	36,236	60,568	60,570	60,570	**60,570**
101-690	Forestry	243,281	257,312	289,363	365,635	314,889	**314,889**
		917,992	858,939	1,029,259	1,291,362	1,043,141	**1,043,141**
Recreation & Culture:							
101-692	Parks, Rec. & Grounds Admin.	592,614	613,863	638,415	696,876	708,895	**708,895**
101-697	Parks and Facilities Maint.	518,119	538,364	521,395	531,883	504,306	**504,306**
101-698	Lt. Nixon Memorial Park	142,066	111,517	85,920	84,920	85,882	**85,882**
101-699	Sharp Park Swimming Pool	101,704	94,077	38,312	36,443	36,550	**36,550**
101-803	Historical District	7,626	7,810	9,523	6,410	10,560	**19,410**
		1,362,129	1,365,631	1,293,565	1,356,532	1,346,193	**1,355,043**
Community Enrichment & Development:							
101-401	Planning	66,749	93,267	196,944	188,170	161,566	**161,566**
101-728	Economic Development	0	4,294	100,000	100,609	166,460	**166,460**
101-896	Human Relations	66,001	0	0	0	0	**0**
		132,750	97,561	296,944	288,779	328,026	**328,026**
Contributions to Other Funds							
101-999	Contributions to Other Funds	446,000	776,472	986,400	1,290,500	1,158,200	**1,158,200**
Total Expenditures		**19,448,989**	**20,414,802**	**21,198,016**	**21,598,935**	**22,043,045**	**22,246,126**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 101 City Council

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
101-101-000-706.000	Salaries and Wages	59,454	57,592	58,850	58,850	58,850	**58,850**
101-101-000-715.000	Employers FICA	4,548	4,406	4,487	4,502	4,502	**4,502**
101-101-000-724.000	Unemployment	0	125	0	0	0	**0**
101-101-000-724.001	Workers Compensation	51	81	100	100	100	**100**
		64,053	62,204	63,437	63,452	63,452	**63,452**
Material and Supplies:							
101-101-000-726.000	Office Supplies	722	1,030	730	1,500	1,000	**1,000**
		722	1,030	730	1,500	1,000	**1,000**
Contractual and Other:							
101-101-000-853.000	Telephone	3,036	2,476	3,100	2,000	2,100	**2,100**
101-101-000-873.000	Travel	1,018	779	4,000	2,000	6,000	**6,000**
101-101-000-880.000	Community Promotion	1,216	1,529	1,200	1,200	1,200	**1,200**
101-101-000-900.000	Printing & Publishing	0	0	100	0	0	**0**
101-101-000-958.000	Memberships & Dues	8,734	8,970	9,000	9,186	9,410	**9,410**
101-101-000-960.000	Education & Training	0	509	1,500	2,500	6,000	**6,000**
		14,004	14,263	18,900	16,886	24,710	**24,710**
Capital Outlay:							
101-101-000-983.000	Office Equipment	0	3,582	1,000	1,500	1,500	**1,500**
		0	3,582	1,000	1,500	1,500	**1,500**
City Council		**78,779**	**81,079**	**84,067**	**83,338**	**90,662**	**90,662**

Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***City Council***			
Fund-Activity:	***101-101***			
ELEC	Mayor	1		**11,750**
ELEC	City Council	6		**47,100**
	Activity Total	**7**		**58,850**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 137 Administrative Hearings Bureau

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
101-137-000-706.000	Salaries and Wages	14,443	17,857	18,500	18,500	19,702	**19,702**
101-137-000-707.000	Wages-Temporary	2,926	0	500	500	500	**500**
101-137-000-715.000	Employers FICA	1,375	1,305	1,415	1,436	1,546	**1,546**
101-137-000-719.000	Health Insurance	273	1,552	0	3,534	4,401	**4,401**
101-137-000-719.678	RX Drug Insurance	85	549	0	0	0	**0**
101-137-000-719.679	Health Insurance Deductible	0	225	0	900	450	**450**
101-137-000-722.000	Pension-General	58	881	0	1,160	1,215	**1,215**
101-137-000-724.000	Unemployment	480	422	360	200	142	**142**
101-137-000-724.001	Workers Compensation	56	25	26	26	30	**30**
101-137-000-725.000	Other Fringe Benefits	3	29	0	50	236	**236**
		19,699	22,845	20,801	26,306	28,222	**28,222**
Material and Supplies:							
101-137-000-726.000	Office Supplies	1,401	344	400	500	450	**450**
		1,401	344	400	500	450	**450**
Contractual and Other:							
101-137-000-818.000	Contractual Services	1,610	-662	1,500	1,500	1,500	**1,500**
101-137-000-853.000	Telephone	140	159	150	330	350	**350**
		1,750	-503	1,650	1,830	1,850	**1,850**
Administrative Hearings Bureau		**22,850**	**22,686**	**22,851**	**28,636**	**30,522**	**30,522**

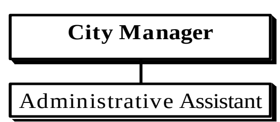
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Administrative Hearings Bureau***			
Fund-Activity:	***101-137***			
AHO	Admin. Hearings Officer	2		**10,000**
PT	Part-Time Clerical		1	**500**
	Activity Total	**2**	**1**	**10,500**
Add: Allocation Property Code Tech from NEO (25%)				**9,702**
				20,202

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
	Department: ***City Manager***			
	Fund-Activity: ***101-172***			
010	Administrative Assistant	1		61,773
MGR	City Manager	1		126,056
	Activity Total	**2**		187,829

City Manager
Activity Personnel Chart



City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 172 City Manager

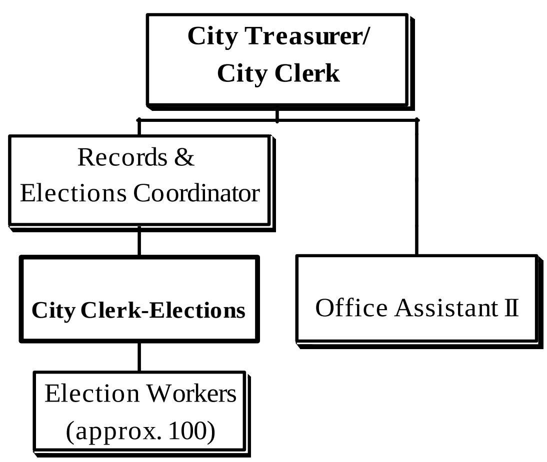
Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
101-172-000-702.000	Termination Pay	0	9,897	0	0	0	**0**
101-172-000-706.000	Salaries and Wages	185,158	207,445	186,222	186,222	187,829	**187,829**
101-172-000-707.000	Wages-Temporary	3,086	49,203	26,000	26,000	0	**0**
101-172-000-715.000	Employers FICA	14,730	19,120	15,536	15,536	13,677	**13,677**
101-172-000-719.000	Health Insurance	10,868	6,116	9,518	10,022	9,256	**9,256**
101-172-000-719.678	RX Drug Insurance	1,736	0	0	0	0	**0**
101-172-000-719.679	Health Insurance Deductible	1,108	1,662	1,800	1,800	1,440	**1,440**
101-172-000-722.000	Pension-General	5,529	5,944	7,668	7,668	11,516	**11,516**
101-172-000-722.001	Retiremt-City Mgr.	0	9,661	14,940	14,940	15,127	**15,127**
101-172-000-723.000	Pension-MERS DC	0	0	0	16,336	3,782	**3,782**
101-172-000-724.000	Unemployment	876	1,089	1,089	1,089	126	**126**
101-172-000-724.001	Workers Compensation	3,229	3,037	3,484	3,484	3,124	**3,124**
101-172-000-725.000	Other Fringe Benefits	693	1,163	2,210	2,210	2,253	**2,253**
		227,013	314,337	268,467	285,307	248,130	**248,130**
Material and Supplies:							
101-172-000-726.000	Office Supplies	2,122	8,488	12,000	12,000	12,000	**12,000**
		2,122	8,488	12,000	12,000	12,000	**12,000**
Contractual and Other:							
101-172-000-818.000	Contractual Services	3,300	0	0	0	0	**0**
101-172-000-853.000	Telephone	972	2,407	2,700	2,700	2,900	**2,900**
101-172-000-861.000	Auto Allowance	0	3,200	4,800	4,800	4,800	**4,800**
101-172-000-873.000	Travel	2,064	1,638	10,000	10,000	12,000	**12,000**
101-172-000-880.000	Community Promotion	183	13	300	300	300	**300**
101-172-000-900.000	Printing & Publishing	0	40	100	100	100	**100**
101-172-000-904.000	Annual Budget	1,407	981	1,500	1,500	1,500	**1,500**
101-172-000-934.000	Office Equipment Maintenance	0	88	0	0	0	**0**
101-172-000-958.000	Memberships & Dues	545	2,416	1,500	1,500	1,800	**1,800**
101-172-000-960.000	Education & Training	0	1,220	1,500	1,500	1,800	**1,800**
		8,471	12,003	22,400	22,400	25,200	**25,200**
Capital Outlay:							
101-172-000-983.000	Office Equipment	0	356	0	0	0	**0**
		0	356	0	0	0	**0**
City Manager		**237,606**	**335,184**	**302,867**	**319,707**	**285,330**	**285,330**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***City Clerk-Elections***			
Fund-Activity:	***101-192***			
PT	Election Workers		*	35,000
				35,000
Add:	Allocation From City Clerk 101-215: 30 % Permanent			23,310
	Activity Total			**58,310**

***** Includes Approximately 100 Positions On A Temporary Basis.

City Clerk/City Clerk-Elections
Activity Personnel Chart



City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

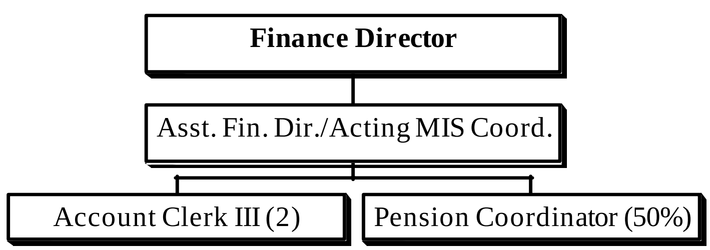
Fund 101 General Fund
Dept 192 City Clerk-Elections

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
101-192-000-702.000	Termination Pay	0	12,435	0	0	0	**0**
101-192-000-706.000	Salaries and Wages	53,266	47,699	18,438	22,000	23,310	**23,310**
101-192-000-707.000	Wages-Temporary	35,934	34,521	33,470	25,000	35,000	**35,000**
101-192-000-709.000	Overtime	6,555	5,058	7,000	1,000	5,000	**5,000**
101-192-000-715.000	Employers FICA	4,813	4,261	4,506	3,672	4,996	**4,996**
101-192-000-719.000	Health Insurance	12,001	7,429	4,397	4,212	4,172	**4,172**
101-192-000-719.678	RX Drug Insurance	2,812	1,005	0	0	0	**0**
101-192-000-719.679	Health Insurance Deductible	373	709	540	540	432	**432**
101-192-000-722.000	Pension-General	5,622	5,090	1,690	2,000	1,731	**1,731**
101-192-000-724.000	Unemployment	1,563	1,250	1,751	600	20	**20**
101-192-000-724.001	Workers Compensation	299	218	624	75	25	**25**
101-192-000-725.000	Other Fringe Benefits	192	953	302	302	285	**285**
		123,430	120,628	72,718	59,401	74,971	**74,971**
Material and Supplies:							
101-192-000-726.000	Office Supplies	22,277	13,938	16,000	16,000	17,000	**17,000**
		22,277	13,938	16,000	16,000	17,000	**17,000**
Contractual and Other:							
101-192-000-818.000	Contractual Services	8,119	0	10,000	10,000	10,000	**10,000**
101-192-000-853.000	Telephone	783	595	750	750	350	**350**
101-192-000-873.000	Travel	220	396	270	500	500	**500**
101-192-000-900.000	Printing & Publishing	1,076	190	1,200	1,200	1,200	**1,200**
101-192-000-933.000	Equipment Maintenance	1,647	3,351	2,000	2,000	2,000	**2,000**
101-192-000-942.000	Building Rental/Lease	1,800	0	1,200	1,200	1,200	**1,200**
		13,645	4,532	15,420	15,650	15,250	**15,250**
City Clerk-Elections		**159,352**	**139,098**	**104,138**	**91,051**	**107,221**	**107,221**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Finance***			
Fund-Activity:	***101-201***			
015	Asst. Fin. Director/Acting MIS Coord.	1		83,634
020	Finance Director	1		107,701
307	Account Clerk III	2		103,286
307	Pension Coordinator/Engineering Admin.	1		51,643
	Activity Total	**5**		346,264
Less:	Allocation of Acct./Acting IS Coord. to 101-258 MIS (Acting pay - 11.5%)			-9,618
	Allocation of 50% Pension Coordinator/Eng. Admin. to Fund 642			-25,822
				310,824

Finance
Activity Personnel Chart



City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

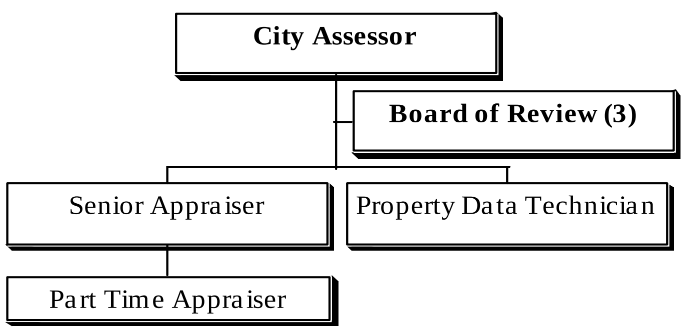
Fund 101 General Fund
Dept 201 Finance

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
101-201-000-706.000	Salaries and Wages	284,831	292,433	298,717	302,219	310,824	**310,824**
101-201-000-715.000	Employers FICA	21,722	21,333	22,852	22,455	23,778	**23,778**
101-201-000-719.000	Health Insurance	59,852	48,487	52,011	51,926	53,073	**53,073**
101-201-000-719.678	RX Drug Insurance	15,313	5,400	0	0	0	**0**
101-201-000-719.679	Health Insurance Deductible	1,544	4,847	7,096	7,096	6,578	**6,578**
101-201-000-722.000	Pension-General	26,853	28,919	37,400	37,378	38,916	**38,916**
101-201-000-724.000	Unemployment	1,495	1,591	1,591	275	276	**276**
101-201-000-724.001	Workers Compensation	409	409	418	422	435	**435**
101-201-000-725.000	Other Fringe Benefits	1,022	2,427	4,748	2,482	4,700	**4,700**
		413,041	405,846	424,833	424,253	438,580	**438,580**
Material and Supplies:							
101-201-000-726.000	Office Supplies	8,940	10,483	12,500	15,000	12,500	**12,500**
101-201-000-737.000	Publications	295	249	300	300	300	**300**
		9,235	10,732	12,800	15,300	12,800	**12,800**
Contractual and Other:							
101-201-000-853.000	Telephone	3,056	2,354	3,000	3,000	3,000	**3,000**
101-201-000-873.000	Travel	0	198	300	300	300	**300**
101-201-000-958.000	Memberships & Dues	1,245	1,595	1,650	1,650	1,700	**1,700**
101-201-000-960.000	Education & Training	0	10	0	0	1,000	**1,000**
101-201-000-963.999	Purchasing Clearing	0	0	0	0	0	**0**
		4,301	4,157	4,950	4,950	6,000	**6,000**
Finance		**426,577**	**420,735**	**442,583**	**444,503**	**457,380**	**457,380**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***City Assessor***			
Fund-Activity:	***101-209***			
012	Senior Appraiser	1		56,477
307	Property Data Technician	1		51,894
ASR	City Assessor	1		91,977
PT	Part Time Appraiser		1	30,994
PT	Board of Review		3	1,800
	Activity Total	**3**	**4**	**233,142**

City Assessor
Activity Personnel Chart



City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

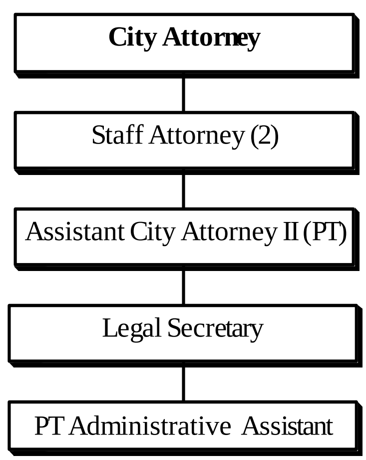
Fund 101 General Fund
Dept 209 City Assessor

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
101-209-000-702.000	Termination Pay	0	0	0	0	0	**0**
101-209-000-706.000	Salaries and Wages	168,630	190,785	195,944	195,944	200,348	**200,348**
101-209-000-707.000	Wages-Temporary	29,214	31,185	35,017	28,575	32,794	**32,794**
101-209-000-709.000	Overtime	4,533	4,560	5,000	6,000	5,000	**5,000**
101-209-000-715.000	Employers FICA	15,706	16,963	17,668	17,668	17,835	**17,835**
101-209-000-719.000	Health Insurance	32,752	15,921	18,136	14,220	18,701	**18,701**
101-209-000-719.678	RX Drug Insurance	6,182	806	0	0	0	**0**
101-209-000-719.679	Health Insurance Deductible	1,622	2,240	2,700	2,700	2,700	**2,700**
101-209-000-722.000	Pension-General	16,400	19,284	24,532	25,300	25,834	**25,834**
101-209-000-724.000	Unemployment	1,396	1,485	1,452	300	252	**252**
101-209-000-724.001	Workers Compensation	1,603	1,759	1,814	1,814	1,831	**1,831**
101-209-000-725.000	Other Fringe Benefits	1,007	1,235	3,138	3,540	3,086	**3,086**
		279,045	286,223	305,401	296,061	308,381	**308,381**
Material and Supplies:							
101-209-000-726.000	Office Supplies	2,131	1,421	2,600	2,600	2,700	**2,700**
101-209-000-726.001	Data Processing Supplies	5,525	4,647	10,660	10,660	10,890	**10,890**
101-209-000-737.000	Publications	1,247	1,230	1,320	2,100	1,345	**1,345**
101-209-000-751.000	Gasoline	415	359	625	625	625	**625**
		9,318	7,657	15,205	15,985	15,560	**15,560**
Contractual and Other:							
101-209-000-818.000	Contractual Services	0	5,500	3,500	6,500	16,500	**16,500**
101-209-000-826.000	Legal Fees	500	150	0	200	0	**0**
101-209-000-853.000	Telephone	608	1,179	720	1,950	1,950	**1,950**
101-209-000-873.000	Travel	1,156	329	1,900	2,300	1,800	**1,800**
101-209-000-934.000	Office Equipment Maintenance	781	667	700	700	700	**700**
101-209-000-939.000	Vehicle Maintenance	0	726	1,200	1,200	1,200	**1,200**
101-209-000-958.000	Memberships & Dues	300	240	300	300	300	**300**
101-209-000-960.000	Education & Training	3,539	2,367	1,050	3,000	1,050	**1,050**
		6,884	11,158	9,370	16,150	23,500	**23,500**
Capital Outlay:							
101-209-000-983.000	Office Equipment	4,918	1,209	1,000	1,000	1,000	**1,000**
		4,918	1,209	1,000	1,000	1,000	**1,000**
City Assessor		**300,165**	**306,247**	**330,976**	**329,196**	**348,441**	**348,441**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***City Attorney***			
Fund-Activity:	***101-210***			
007	Legal Secretary	1		50,996
STF	Staff Attorney	2		97,150
020	City Attorney	1		85,429
PT	Assistant City Attorney II (PT)		1	57,608
PT	Administrative Assistant		1	20,496
	Activity Total	**4**	**2**	**311,679**

City Attorney
Activity Personnel Chart



City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

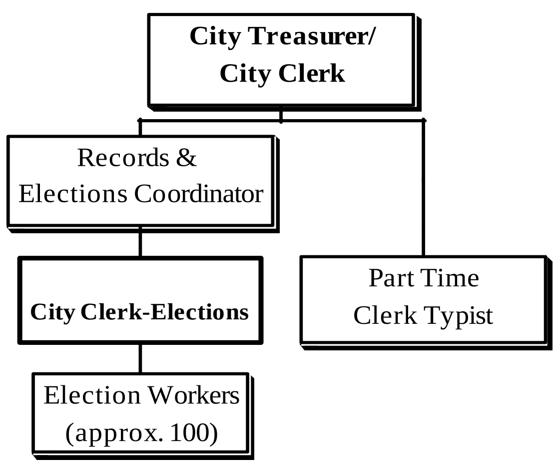
Fund 101 General Fund
Dept 210 City Attorney

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
101-210-000-702.000	Termination Pay	0	53,648	0	0	0	**0**
101-210-000-706.000	Salaries and Wages	184,180	226,245	207,290	206,336	233,575	**233,575**
101-210-000-707.000	Wages-Temporary	103,033	78,777	69,584	78,286	78,104	**78,104**
101-210-000-715.000	Employers FICA	22,260	22,668	21,180	21,679	23,828	**23,828**
101-210-000-719.000	Health Insurance	29,986	25,546	26,609	24,893	25,077	**25,077**
101-210-000-719.005	Health Ins.-MERS HSA	0	0	3,500	3,500	3,500	**3,500**
101-210-000-719.678	RX Drug Insurance	4,760	0	0	0	0	**0**
101-210-000-719.679	Health Insurance Deductible	2,577	4,500	4,500	3,393	3,060	**3,060**
101-210-000-723.000	Pension-MERS DC	0	0	2,412	2,412	2,914	**2,914**
101-210-000-722.000	Pension-General	17,219	22,525	20,341	20,741	27,781	**27,781**
101-210-000-724.000	Unemployment	1,951	1,844	2,178	2,178	378	**378**
101-210-000-724.001	Workers Compensation	371	429	373	1,199	1,252	**1,252**
101-210-000-725.000	Other Fringe Benefits	2,154	3,557	3,769	3,769	3,818	**3,818**
		368,491	439,739	361,736	368,386	403,287	**403,287**
Material and Supplies:							
101-210-000-726.000	Office Supplies	3,155	2,116	4,500	6,000	6,000	**6,000**
101-210-000-737.000	Publications	7,949	7,721	8,000	8,000	8,000	**8,000**
		11,104	9,837	12,500	14,000	14,000	**14,000**
Contractual and Other:							
101-210-000-818.000	Contractual Services	1,505	748	5,000	5,000	5,000	**5,000**
101-210-000-826.000	Legal Fees	166	606	1,000	1,000	1,000	**1,000**
101-210-000-827.000	Witness Fees	88	110	300	300	300	**300**
101-210-000-853.000	Telephone	1,168	1,387	1,200	1,800	1,800	**1,800**
101-210-000-873.000	Travel	248	29	400	400	400	**400**
101-210-000-934.000	Office Equipment Maintenance	1,999	884	1,900	1,900	2,200	**2,200**
101-210-000-958.000	Memberships & Dues	2,018	2,292	2,645	2,875	2,875	**2,875**
101-210-000-960.000	Education & Training	380	1,036	900	1,300	1,300	**1,300**
		7,572	7,092	13,345	14,575	14,875	**14,875**
City Attorney		**387,167**	**456,668**	**387,581**	**396,961**	**432,162**	**432,162**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***City Clerk***			
Fund-Activity:	***101-215***			
009	Records & Elections Coordinator	1		57,700
PT	Part-Time Clerk-Typist		1	23,000
		1	**1**	**80,700**
Add:	**Allocation of City Treasurer/City Clerk to 101-215 (City Clerk pay)**			**20,000**
Less:	**Allocation to City Clerk -Elections 101-192: 30 % Permanent**			**-23,310**
	Activity Total			**77,390**

City Clerk/City Clerk-Elections
Activity Personnel Chart



City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

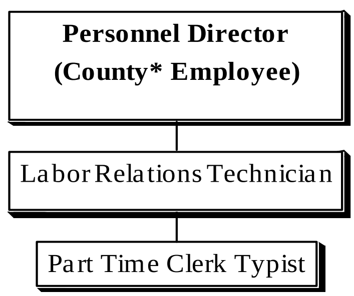
Fund 101 General Fund
Dept 215 City Clerk

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
101-215-000-702.000	Termination Pay	0	29,016	0	0	0	**0**
101-215-000-706.000	Salaries and Wages	106,417	97,906	45,000	40,000	54,390	**54,390**
101-215-000-707.000	Wages-Temporary	18,574	18,987	12,000	25,000	23,000	**23,000**
101-215-000-709.000	Overtime	1,327	635	1,000	2,000	2,000	**2,000**
101-215-000-715.000	Employers FICA	9,681	8,668	4,476	5,126	6,073	**6,073**
101-215-000-719.000	Health Insurance	20,958	12,615	11,963	10,836	9,735	**9,735**
101-215-000-719.678	RX Drug Insurance	5,333	1,797	0	0	0	**0**
101-215-000-719.679	Health Insurance Deductible	738	1,464	1,530	1,260	1,008	**1,008**
101-215-000-722.000	Pension-General	10,194	9,855	5,822	5,000	5,493	**5,493**
101-215-000-724.000	Unemployment	973	1,164	672	900	900	**900**
101-215-000-724.001	Workers Compensation	182	207	208	125	100	**100**
101-215-000-725.000	Other Fringe Benefits	69	2,043	868	868	666	**666**
		174,446	184,357	83,539	91,115	103,365	**103,365**
Material and Supplies:							
101-215-000-726.000	Office Supplies	5,890	9,101	6,000	6,000	6,000	**6,000**
101-215-000-737.000	Publications	324	263	500	500	500	**500**
		6,214	9,364	6,500	6,500	6,500	**6,500**
Contractual and Other:							
101-215-000-818.000	Contractual Services	6,872	18,604	8,000	12,500	10,000	**10,000**
101-215-000-853.000	Telephone	632	936	600	1,385	1,385	**1,385**
101-215-000-873.000	Travel	0	0	50	50	50	**50**
101-215-000-900.000	Printing & Publishing	4,685	6,262	4,000	4,000	4,000	**4,000**
101-215-000-934.000	Office Equipment Maintenance	0	0	700	700	700	**700**
101-215-000-958.000	Memberships & Dues	235	25	400	400	400	**400**
101-215-000-960.000	Education & Training	0	10	250	250	250	**250**
		12,424	25,837	14,000	19,285	16,785	**16,785**
Capital Outlay:							
101-215-000-983.000	Office Equipment	0	3,456	2,000	2,000	2,000	**2,000**
		0	3,456	2,000	2,000	2,000	**2,000**
City Clerk		**193,084**	**223,014**	**106,039**	**118,900**	**128,650**	**128,650**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Personnel***			
Fund-Activity:	***101-226***			
PT	Part-Time Clerk-Typist		1	5,000
PT	Personnel Director-Spec. Projects		1	10,000
008	Labor Relations Technician	1		53,851
	Activity Total	**1**	**2**	**68,851**

Personnel
Activity Personnel Chart



City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 226 Personnel

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
101-226-000-702.000	Termination Pay	0	0	0	0	0	**0**
101-226-000-706.000	Salaries and Wages	53,315	55,653	53,186	63,186	63,851	**63,851**
101-226-000-707.000	Wages-Temporary	0	825	5,000	5,000	5,000	**5,000**
101-226-000-709.000	Overtime	3,299	2,374	4,000	4,000	3,000	**3,000**
101-226-000-715.000	Employers FICA	4,500	4,491	5,000	5,000	5,650	**5,650**
101-226-000-719.000	Health Insurance	0	0	0	316	1,700	**1,700**
101-226-000-719.678	RX Drug Insurance	0	0	0	0	0	**0**
101-226-000-719.679	Health Insurance Deductible	0	0	0	0	0	**0**
101-226-000-722.000	Pension-General	5,401	5,741	6,659	6,659	8,868	**8,868**
101-226-000-724.000	Unemployment	341	389	554	554	189	**189**
101-226-000-724.001	Workers Compensation	81	81	82	82	104	**104**
101-226-000-725.000	Other Fringe Benefits	600	765	972	972	1,004	**1,004**
		67,537	70,319	75,453	85,769	89,366	**89,366**
Material and Supplies:							
101-226-000-726.000	Office Supplies	551	616	500	500	500	**500**
101-226-000-737.000	Publications	0	0	500	500	500	**500**
		551	616	1,000	1,000	1,000	**1,000**
Contractual and Other:							
101-226-000-818.000	Contractual Services	26,638	26,513	32,000	32,000	32,000	**32,000**
101-226-000-818.226	Contractual Services-County	101,711	82,248	99,212	89,212	88,370	**88,370**
101-226-000-853.000	Telephone	1,403	890	1,362	1,362	1,362	**1,362**
101-226-000-873.000	Travel	48	0	0	0	0	**0**
101-226-000-900.000	Printing & Publishing	0	101	500	500	500	**500**
101-226-000-934.000	Office Equipment Maintenance	0	0	300	300	300	**300**
101-226-000-958.000	Memberships & Dues	25	109	300	300	300	**300**
101-226-000-960.000	Education & Training	443	396	1,000	1,000	1,000	**1,000**
		130,268	110,257	134,674	124,674	123,832	**123,832**
Personnel		**198,356**	**181,192**	**211,127**	**211,443**	**214,198**	**214,198**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Purchasing***			
Fund-Activity:	***101-233***			
010	Purchasing Coordinator	1		62,009
	Activity Total	**1**		**62,009**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

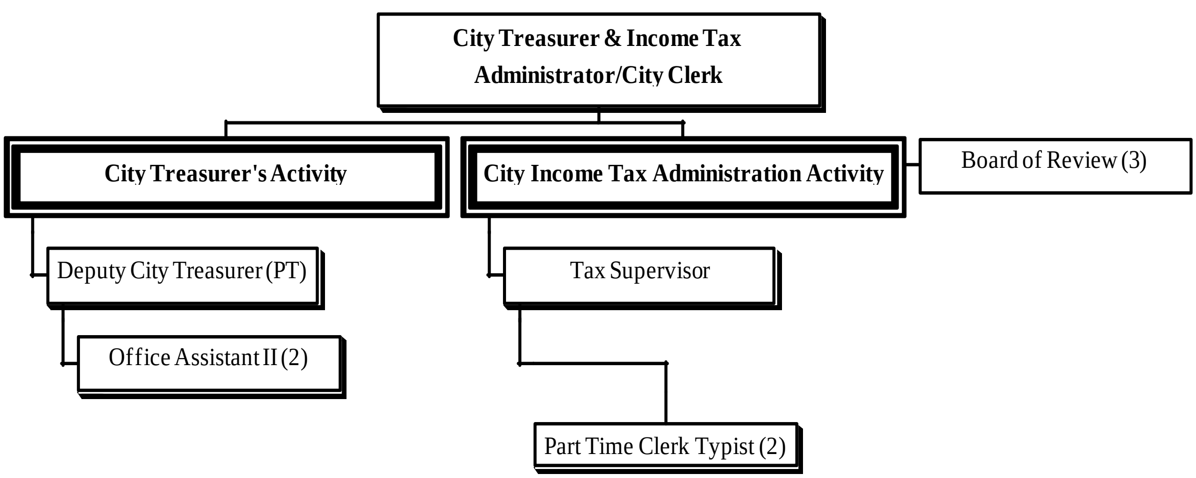
Fund 101 General Fund
Dept 233 Purchasing

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
101-233-000-706.000	Salaries and Wages	56,982	60,106	61,245	61,245	62,009	**62,009**
101-233-000-715.000	Employers FICA	4,153	4,063	4,686	4,686	4,744	**4,744**
101-233-000-719.000	Health Insurance	17,666	9,927	14,658	13,076	13,906	**13,906**
101-233-000-719.678	RX Drug Insurance	2,365	0	0	0	0	**0**
101-233-000-719.679	Health Insurance Deductible	1,051	1,794	1,800	1,800	1,440	**1,440**
101-233-000-722.000	Pension-General	5,405	5,941	7,668	7,668	7,764	**7,764**
101-233-000-724.000	Unemployment	340	363	363	363	63	**63**
101-233-000-724.001	Workers Compensation	82	84	86	86	87	**87**
101-233-000-725.000	Other Fringe Benefits	-521	2,496	994	1,283	973	**973**
		87,523	84,774	91,500	90,207	90,986	**90,986**
Material and Supplies:							
101-233-000-726.000	Office Supplies	495	2,071	2,500	2,500	2,500	**2,500**
101-233-000-737.000	Publications	0	0	75	0	0	**0**
		495	2,071	2,575	2,500	2,500	**2,500**
Contractual and Other:							
101-233-000-853.000	Telephone	598	752	600	800	829	**829**
101-233-000-873.000	Travel	79	111	300	0	0	**0**
101-233-000-900.000	Printing & Publishing	0	0	150	0	0	**0**
101-233-000-946.000	Office Equipment Rental	-3,156	-2,179	0	0	6,501	**6,501**
101-233-000-958.000	Memberships & Dues	355	355	415	415	415	**415**
		-2,124	-961	1,465	1,215	7,745	**7,745**
Capital Outlay:							
101-233-000-983.000	Office Equipment	0	0	0	0	0	**0**
		0	0	0	0	0	**0**
Purchasing		**85,894**	**85,884**	**95,540**	**93,922**	**101,231**	**101,231**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***City Treasurer***			
Fund-Activity:	***101-253***			
305	Office Assistant II	2		92,186
ELEC	City Treasurer/Acting City Clerk *	1		108,500
PT	Deputy City Treasurer		1	46,495
	Activity Total	**3**	**1**	**247,181**
	Less: Allocation of City Treasurer/City Clerk to 101-215 (City Clerk pay)			**-20,000**
				227,181

City Treasurer & Income Tax Activity Personnel Chart



City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

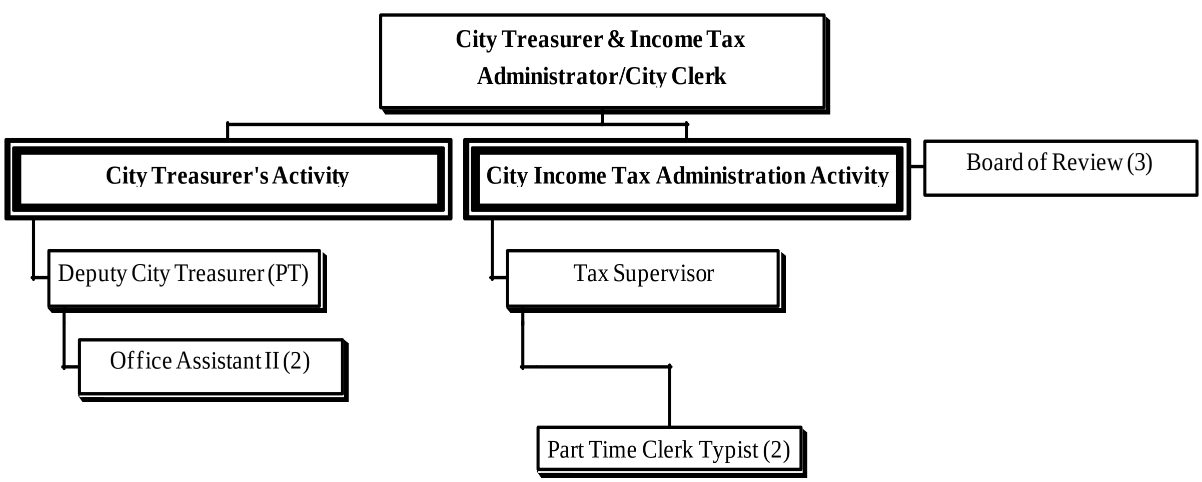
Fund 101 General Fund
Dept 253 City Treasurer

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
101-253-000-702.000	Termination Pay	0	0	0	0	0	**0**
101-253-000-706.000	Salaries and Wages	151,416	158,152	131,270	175,000	180,686	**180,686**
101-253-000-707.000	Wages-Temporary	39,063	45,256	45,242	45,242	46,495	**46,495**
101-253-000-715.000	Employers FICA	14,778	15,059	13,502	17,100	17,380	**17,380**
101-253-000-719.000	Health Insurance	33,636	28,130	21,274	27,732	27,575	**27,575**
101-253-000-719.678	RX Drug Insurance	8,158	2,782	0	0	0	**0**
101-253-000-719.679	Health Insurance Deductible	1,000	3,150	4,383	4,500	4,500	**4,500**
101-253-000-722.000	Pension-General	15,315	15,578	16,435	22,680	22,622	**22,622**
101-253-000-724.000	Unemployment	1,023	1,089	1,034	140	252	**252**
101-253-000-724.001	Workers Compensation	425	543	985	328	1,061	**1,061**
101-253-000-725.000	Other Fringe Benefits	767	573	2,695	2,695	3,091	**3,091**
		265,581	270,312	236,820	295,417	303,662	**303,662**
Material and Supplies:							
101-253-000-726.000	Office Supplies	2,766	3,009	4,145	4,145	4,145	**4,145**
101-253-000-737.000	Publications	0	727	690	690	790	**790**
		2,766	3,736	4,835	4,835	4,935	**4,935**
Contractual and Other:							
101-253-000-818.000	Contractual Service	1,238	1,831	2,000	2,000	2,000	**2,000**
101-253-000-853.000	Telephone	908	1,242	1,000	1,660	1,660	**1,660**
101-253-000-873.000	Travel	80	97	75	75	75	**75**
101-253-000-934.000	Office Equipment Maintenance	225	195	1,625	1,625	1,400	**1,400**
101-253-000-935.000	Software Maintenance	1,240	2,206	4,000	4,000	4,000	**4,000**
101-253-000-958.000	Memberships & Dues	10	10	125	125	125	**125**
101-253-000-960.000	Education & Training	0	0	0	0	0	**0**
		3,701	5,581	8,825	9,485	9,260	**9,260**
Capital Outlay:							
101-253-000-983.000	Office Equipment	0	1,640	2,000	2,000	2,000	**2,000**
101-253-000-984.000	Software Purchase	2,163	0	0	0	0	**0**
		2,163	1,640	2,000	2,000	2,000	**2,000**
City Treasurer		**274,211**	**281,269**	**252,480**	**311,737**	**319,857**	**319,857**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***City Income Tax Administration***			
Fund-Activity:	***101-254***			
011	Tax Supervisor	1		68,500
PT	Part-Time Clerk-Typist		2	27,000
PT	Board of Review		3	750
	Activity Total	**1**	**5**	**96,250**

City Treasurer & Income Tax
Activity Personnel Chart



City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

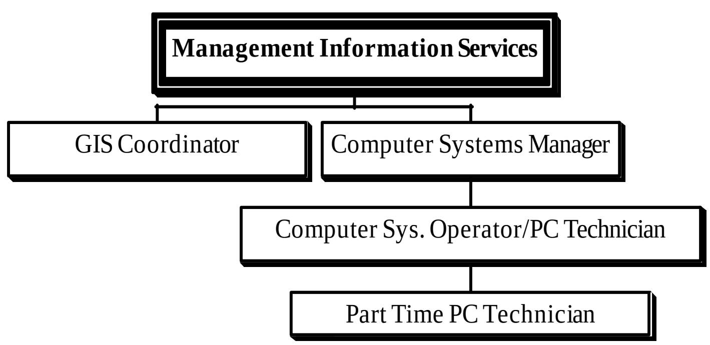
Fund 101 General Fund
Dept 254 City Income Tax Administration

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
101-254-000-702.000	Termination Pay	0	0	0	0	0	**0**
101-254-000-706.000	Salaries and Wages	75,236	82,743	101,908	65,000	68,500	**68,500**
101-254-000-707.000	Wages-Temporary	22,496	20,492	27,750	27,750	27,750	**27,750**
101-254-000-715.000	Employers FICA	7,644	7,630	9,919	5,500	7,350	**7,350**
101-254-000-719.000	Health Insurance	24,531	13,937	14,840	3,443	2,030	**2,030**
101-254-000-719.678	RX Drug Insurance	6,970	2,210	0	0	0	**0**
101-254-000-719.679	Health Insurance Deductible	0	900	1,800	332	0	**0**
101-254-000-722.000	Pension-General	8,525	9,671	12,759	9,200	8,526	**8,526**
101-254-000-724.000	Unemployment	631	688	1,089	0	126	**126**
101-254-000-724.001	Workers Compensation	17	17	181	181	134	**134**
101-254-000-725.000	Other Fringe Benefits	721	664	2,116	1,010	1,002	**1,002**
		146,771	138,952	172,362	112,416	115,418	**115,418**
Material and Supplies:							
101-254-000-726.000	Office Supplies	28,752	21,684	27,600	27,600	27,600	**27,600**
101-254-000-737.000	Publications	0	100	1,000	1,000	1,000	**1,000**
		28,752	21,784	28,600	28,600	28,600	**28,600**
Contractual and Other:							
101-254-000-853.000	Telephone	190	400	400	850	850	**850**
101-254-000-934.000	Office Equipment Maintenance	0	248	1,050	1,050	1,050	**1,050**
101-254-000-935.000	Software Maintenance	0	6,563	6,700	6,700	6,700	**6,700**
		190	7,211	8,150	8,600	8,600	**8,600**
Capital Outlay:							
101-254-000-983.000	Office Equipment	1,812	1,717	2,000	2,000	2,000	**2,000**
		1,812	1,717	2,000	2,000	2,000	**2,000**
City Income Tax Administration		**177,525**	**169,664**	**211,112**	**151,616**	**154,618**	**154,618**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Management Information Services***			
Fund-Activity:	***101-258***			
011	GIS Coordinator	1		65,885
306	Comp.Sys. Oper./PC Tech.	1		45,419
310	Computer Systems Manager	1		64,170
PT	Part Tme PC Technician		1	15,600
		3		191,074
	Add: Allocation of Staff Acct./Acting IS Coord. from 101-201 Finance (Acting pay)			9,618
	Activity Total			**200,692**

Management Information Services
Activity Personnel Chart



City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

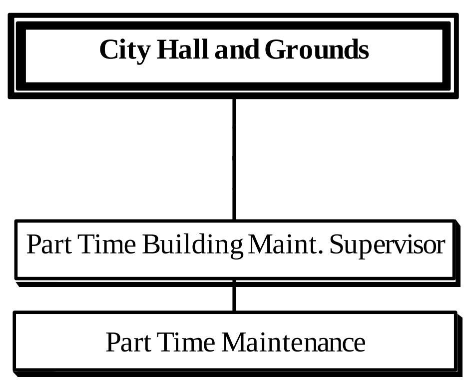
Fund 101 General Fund
Dept 258 Management Information Services

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
101-258-000-702.000	Termination Pay	0	0	0	0	0	**0**
101-258-000-706.000	Salaries and Wages	115,376	166,106	179,626	180,332	185,092	**185,092**
101-258-000-707.000	Wages - Temporary	17,272	240	15,600	3,060	15,600	**15,600**
101-258-000-709.000	Overtime	3,191	5,009	3,500	7,303	3,500	**3,500**
101-258-000-715.000	Employers FICA	10,412	12,246	14,885	13,954	15,877	**15,877**
101-258-000-719.000	Health Insurance	28,792	36,748	39,509	38,339	43,942	**43,942**
101-258-000-719.005	Health - MERS HSA	0	740	0	1,750	1,750	**1,750**
101-258-000-719.678	RX Drug Insurance	7,215	4,186	0	0	0	**0**
101-258-000-719.679	Health Insurance Deductible	1,064	3,704	5,504	5,503	5,482	**5,482**
101-258-000-722.000	Pension-General	11,193	14,878	22,490	21,952	20,759	**20,759**
101-258-000-723.000	Pension-MERS DC	0	475	0	1,283	1,358	**1,358**
101-258-000-724.000	Unemployment	1,349	1,155	1,494	258	259	**259**
101-258-000-724.001	Workers Compensation	195	289	273	1,766	1,953	**1,953**
101-258-000-725.000	Other Fringe Benefits	987	1,848	3,215	2,768	3,191	**3,191**
		197,046	247,624	286,096	278,268	298,763	**298,763**
Material and Supplies:							
101-258-000-726.000	Office Supplies	1,276	397	700	599	600	**600**
101-258-000-726.001	Data Processing Supplies	6,230	2,233	2,500	9,208	2,500	**2,500**
		7,506	2,630	3,200	9,807	3,100	**3,100**
Contractual and Other:							
101-258-000-818.000	Contractual Services	34,170	21,231	14,225	17,664	12,500	**12,500**
101-258-000-818.028	Contractual Services-GIS	6,271	10,130	10,750	19,088	12,675	**12,675**
101-258-000-818.061	Contractual Services-Website	0	0	0	15,153	15,153	**15,153**
101-258-000-853.000	Telephone	7,905	8,101	9,600	7,075	7,100	**7,100**
101-258-000-873.000	Travel	452	248	500	500	500	**500**
101-258-000-935.000	Software Maintenance	23,675	22,049	25,000	22,558	23,010	**23,010**
101-258-000-960.000	Education & Training	0	100	8,000	0	18,750	**18,750**
		72,473	61,859	68,075	82,038	89,688	**89,688**
Capital Outlay:							
101-258-000-977.000	Equipment	0	7,714	19,059	21,461	37,484	**37,484**
101-258-000-984.000	Software Purchase	50,428	756	0	0	0	**0**
		50,428	8,470	19,059	21,461	37,484	**37,484**
Management Information Services		**327,453**	**320,583**	**376,430**	**391,574**	**429,035**	**429,035**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
	Department: ***City Hall & Grounds***			
	Fund-Activity: ***101-265***			
PT	Building Maintenance Supervisor		1	37,388
PT	Part-Time Maintenance		2	5,794
	Activity Total		**3**	**43,182**

City Hall and Grounds
Activity Personnel Chart



City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 265 City Hall & Grounds

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
101-265-000-702.000	Termination Pay	0	24,303	0	0	0	**0**
101-265-000-706.000	Salaries and Wages	46,615	4,643	0	0	0	**0**
101-265-000-707.000	Wages-Temporary	17,145	58,410	62,372	43,372	43,182	**43,182**
101-265-000-709.000	Overtime	4,470	315	1,000	0	0	**0**
101-265-000-715.000	Employers FICA	5,540	6,906	4,772	3,303	3,303	**3,303**
101-265-000-719.000	Health Insurance	10,879	890	0	0	0	**0**
101-265-000-719.678	RX Drug Insurance	1,907	0	0	0	0	**0**
101-265-000-719.679	Health Insurance Deductible	946	201	0	0	0	**0**
101-265-000-722.000	Pension-General	5,116	584	0	0	0	**0**
101-265-000-724.000	Unemployment	873	1,032	865	230	126	**126**
101-265-000-724.001	Workers Compensation	1,739	1,669	974	423	490	**490**
101-265-000-725.000	Other Fringe Benefits	104	16	0	0	0	**0**
		95,334	98,969	69,983	47,328	47,101	**47,101**
Material and Supplies:							
101-265-000-751.000	Gasoline	2,471	2,453	2,500	2,500	2,500	**2,500**
101-265-000-758.000	Laundry	1,228	1,575	1,000	1,690	1,331	**1,331**
101-265-000-776.000	Custodial Supplies	11,120	11,879	13,750	15,355	15,080	**15,080**
		14,819	15,907	17,250	19,545	18,911	**18,911**
Contractual and Other:							
101-265-000-818.000	Contractual Services	27,871	29,653	38,200	43,040	53,363	**53,363**
101-265-000-818.265	Contractual Services-City Hall	47,559	41,503	45,400	49,000	47,322	**47,322**
101-265-000-853.000	Telephone	4,153	3,703	4,100	1,800	1,802	**1,802**
101-265-000-914.000	Insurance	7,652	7,732	7,732	8,277	8,277	**8,277**
101-265-000-920.000	Utilities	108,136	115,895	105,000	135,000	132,590	**132,590**
101-265-000-931.000	Building Maintenance	15,772	13,797	18,000	46,000	25,660	**25,660**
101-265-000-933.000	Equipment Maintenance	5,369	6,385	6,000	5,000	9,114	**9,114**
101-265-000-939.000	Vehicle Maintenance	300	774	800	500	500	**500**
101-265-000-944.661	Equipment Lease - MP	4,355	4,355	0	0	0	**0**
		221,167	223,797	225,232	288,617	278,628	**278,628**
City Hall & Grounds		**331,320**	**338,673**	**312,465**	**355,490**	**344,640**	**344,640**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Cemeteries***			
Fund-Activity:	***101-276***			
304	Landscape Technician I	1		39,621
306	Landscape Technician III	1		48,749
PT	Part Time Laborer		4	10,440
	Activity Total	**2**	**4**	**98,810**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 276 Cemeteries

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
101-276-000-702.000	Termination Pay	9,793	0	0	0	0	**0**
101-276-000-706.000	Salaries and Wages	76,975	71,157	73,802	87,925	88,370	**88,370**
101-276-000-707.000	Wages-Temporary	20,702	45,206	28,650	28,650	10,440	**10,440**
101-276-000-709.000	Overtime	3,345	3,861	3,500	5,000	3,000	**3,000**
101-276-000-715.000	Employers FICA	11,089	9,177	8,105	8,946	7,588	**7,588**
101-276-000-719.000	Health Insurance	15,067	10,085	19,943	13,065	19,507	**19,507**
101-276-000-719.678	RX Drug Insurance	4,312	1,870	0	0	0	**0**
101-276-000-719.679	Health Insurance-Deductible	0	554	2,100	1,816	1,800	**1,800**
101-276-000-722.000	Pension-General	7,902	7,793	9,240	8,772	11,143	**11,143**
101-276-000-724.000	Unemployment	2,036	1,987	1,760	2,178	189	**189**
101-276-000-724.001	Workers Compensation	2,393	2,124	3,610	2,476	2,122	**2,122**
101-276-000-725.000	Other Fringe Benefits	1,553	2,124	1,517	2,007	1,227	**1,227**
		155,167	155,938	152,227	160,835	145,386	**145,386**
Material and Supplies:							
101-276-000-726.000	Office Supplies	742	606	400	400	0	**0**
101-276-000-740.000	Operating Supplies	25	2,003	1,400	2,088	1,000	**1,000**
101-276-000-751.000	Gasoline	6,929	22,977	24,000	10,000	9,000	**9,000**
101-276-000-755.000	Safety Supplies	447	13	600	1,000	0	**0**
101-276-000-756.000	Miscellaneous Supplies	733	4,464	5,000	5,100	0	**0**
101-276-000-758.000	Laundry	682	669	1,000	1,000	1,000	**1,000**
101-276-000-776.000	Custodial Supplies	1,225	1,657	1,500	1,500	2,000	**2,000**
101-276-000-778.000	Equipment Maint. Supplies	539	17,581	20,000	12,000	12,000	**12,000**
101-276-000-782.000	Materials	3,786	1,982	3,000	0	0	**0**
101-276-000-783.000	Seed And Sod	0	92	3,000	3,000	1,500	**1,500**
		15,108	52,044	59,900	36,088	26,500	**26,500**
Contractual and Other:							
101-276-000-818.000	Contractual Services	9,211	5,549	3,702	3,702	46,760	**46,760**
101-276-000-818.025	Contractual Services-DPW	0	0	550	0	0	**0**
101-276-000-853.000	Telephone	1,795	1,860	1,000	1,000	500	**500**
101-276-000-920.000	Utilities	15,743	17,781	10,000	10,000	10,000	**10,000**
101-276-000-931.000	Building Maintenance	174	1,388	2,000	2,000	1,500	**1,500**
101-276-000-933.000	Equipment Maintenance	63	1,521	2,000	2,000	1,500	**1,500**
101-276-000-938.000	Grounds Maintenance	599	412	600	0	0	**0**
101-276-000-943.000	Equipment Rental - MP	7,420	8	0	0	0	**0**
101-276-000-958.000	Memberships & Dues	0	75	100	100	100	**100**
101-276-000-960.000	Education & Training	535	0	100	100	100	**100**
101-276-000-966.000	Public Works Overhead	6,920	0	0	200	0	**0**
101-276-000-967.000	Engineering Overhead	0	0	0	0	0	**0**
		42,460	28,594	20,052	19,102	60,460	**60,460**
Capital Outlay:							
101-276-000-973.000	Land Acquisition	0	0	0	5,213	0	**0**
101-276-000-982.000	Machinery & Equipment	0	7,000	12,000	7,353	7,353	**7,353**
101-276-000-984.000	Software	8,197	7,798	0	0	0	**0**
		8,197	14,798	12,000	12,566	7,353	**7,353**
Cemeteries		**220,932**	**251,374**	**244,179**	**228,591**	**239,699**	**239,699**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

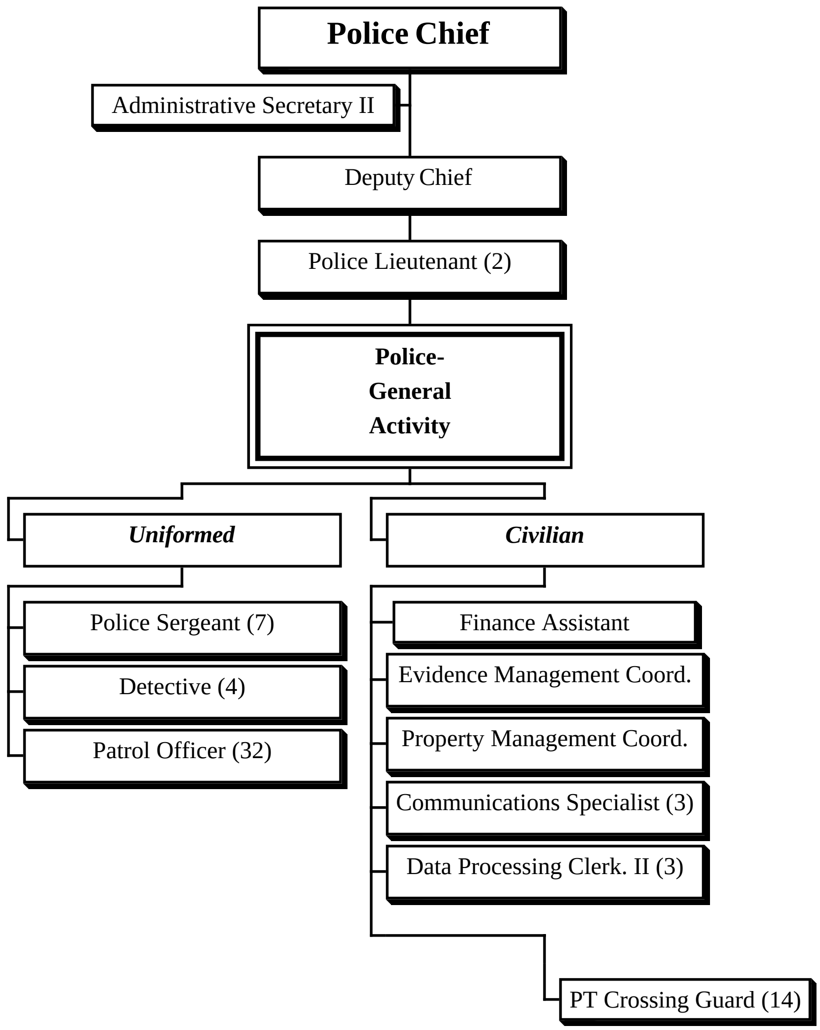
Fund 101 General Fund
Dept 299 Unallocated

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
101-299-000-706.000	Salaries-Ret. Health Stipend	117,925	108,452	96,000	100,500	110,000	**110,000**
101-299-000-715.000	Employers FICA (Ret.)	9,039	8,341	7,344	7,688	8,415	**8,415**
		126,964	116,793	103,344	108,188	118,415	**118,415**
Materials and Supplies:							
101-299-000-730.000	Postage	101,946	110,824	120,000	120,000	120,000	**120,000**
		101,946	110,824	120,000	120,000	120,000	**120,000**
Contractual and Other:							
101-299-000-719.001	Health Insurance-Retirees	188,164	179,540	200,000	210,000	233,000	**233,000**
101-299-000-808.000	Audit Fees	24,560	25,745	25,630	27,920	28,134	**28,134**
101-299-000-818.000	Contractual Services	12,289	26,730	10,000	10,000	10,000	**10,000**
101-299-000-818.057	Incubator Costs	658	2,900	0	4,000	0	**0**
101-299-000-880.000	Comm. Promotion	42,031	41,498	45,000	61,250	54,500	**61,100**
101-299-000-914.000	Insurance	66,935	61,793	61,793	67,075	67,075	**67,075**
101-299-000-914.001	Insurance-Ded. Portion	5,000	11,421	10,000	10,000	10,000	**10,000**
101-299-000-956.001	Contingency	0	0	3,500	0	0	**0**
101-299-000-962.000	Uncollectible Accounts	98,712	146,247	65,000	150,000	150,000	**150,000**
101-299-000-962.440	Uncollect. Accts-Income Tax	100,000	77,500	100,000	100,000	0	**0**
101-299-000-963.000	Miscellaneous	1,612	1,224	2,500	2,500	2,500	**2,500**
		539,961	574,598	523,423	642,745	555,209	**561,809**
Unallocated		**768,871**	**802,215**	**746,767**	**870,933**	**793,624**	**800,224**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
General Fund
Police Department Summary

Activity #	Activity Name	Proposed Budget
101-301	Police Department (General)	$ 8,330,526
101-313	Consortium Training	13,069
101-314	In-Service Training	2,756
General Fund Total - Police Department		$ 8,346,351

City of Jackson
Police Department
Activity Personnel Chart



City of Jackson
Fiscal Year 2014/15 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Police Department***			
Fund-Activity:	***101-301***			
006	Administrative Secretary II	1		48,139
006	Evidence Mgt. Coordinator	1		48,139
006	Property Mgt. Coordinator	1		48,139
007	Finance Assistant	1		50,996
017	Deputy Chief	1		92,197
020	Police Chief	1		107,701
082	Patrol Officer	32		2,001,946
084	Detective	4		282,559
085	Police Sergeant	7		560,474
087	Police Lieutenant	2		174,731
303	Data Processing Clerk II	3		121,856
303	Communication Specialists	3		108,718
PT	Part-Time School Crossing Guard		14	61,900
	Activity Total	**57**	**14**	**3,707,495**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 301 Police Department

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
101-301-000-702.000	Termination Pay	71,367	42,099	23,736	24,004	207,199	**207,199**
101-301-000-706.000	Salaries and Wages	3,326,177	3,431,593	3,608,747	3,577,481	3,546,016	**3,645,595**
101-301-000-707.000	Wages-Temporary	64,826	57,914	59,284	57,852	61,900	**61,900**
101-301-000-709.000	Overtime	142,501	174,990	170,209	172,565	186,410	**186,410**
101-301-000-715.000	Employers FICA	89,943	86,728	93,911	91,850	86,775	**90,802**
101-301-000-719.000	Health Insurance	665,883	505,492	601,798	457,733	565,892	**583,306**
101-301-000-719.005	Health Ins.-MERS HSA	0	4,039	0	10,427	7,000	**8,750**
101-301-000-719.678	RX Drug Insurance	182,630	46,548	0	0	0	**0**
101-301-000-719.679	Health Insurance Deductible	9,040	49,473	79,056	66,757	68,265	**70,065**
101-301-000-722.000	Pension-General	51,732	52,437	63,081	59,833	51,915	**57,130**
101-301-000-722.733	Pension-Police/Fire 345	1,753,168	1,970,588	2,057,468	2,057,468	2,383,967	**2,383,967**
101-301-000-723.000	Pension-MERS DC	0	2,633	7,274	7,762	6,157	**7,895**
101-301-000-724.000	Unemployment	22,407	25,326	25,990	25,410	4,411	**4,537**
101-301-000-724.001	Workers Compensation	49,462	49,154	51,658	52,005	55,112	**56,040**
101-301-000-725.000	Other Fringe Benefits	12,591	43,029	55,118	47,618	50,407	**52,407**
		6,441,727	6,542,043	6,897,330	6,708,765	7,281,426	**7,416,003**
Material and Supplies:							
101-301-000-726.000	Office Supplies	12,870	12,900	15,493	12,169	12,262	**12,262**
101-301-000-726.001	Data Processing Supplies	4,257	5,887	5,162	2,987	4,925	**4,925**
101-301-000-730.000	Postage	234	0	0	0	0	**0**
101-301-000-737.000	Publications	658	1,013	837	553	659	**659**
101-301-000-741.000	Ammunition	13,141	11,799	26,156	20,285	18,440	**18,440**
101-301-000-744.000	Uniform Allowance	19,010	29,617	27,364	31,961	38,601	**43,246**
101-301-000-751.000	Gasoline	123,912	131,392	138,690	133,754	143,220	**143,220**
101-301-000-756.000	Miscellaneous Supplies	2,513	5,311	6,851	5,698	6,545	**6,545**
101-301-000-757.000	Photography Supplies	5,085	3,863	8,139	5,853	7,620	**7,620**
101-301-000-758.000	Laundry	742	733	767	778	767	**767**
101-301-000-760.000	Medical Supplies	888	2,107	930	648	937	**937**
101-301-000-776.000	Custodial Supplies	2,903	2,879	3,748	4,141	4,085	**4,085**
101-301-000-778.000	Equipment Maint. Supplies	8,082	21,991	17,361	20,083	22,486	**22,486**
		194,295	229,492	251,498	238,910	260,547	**265,192**
Contractual and Other:							
101-301-000-817.000	Consultant Services	15,427	11,997	17,190	16,554	22,930	**24,530**
101-301-000-818.000	Contractual Services	3,657	11,389	11,389	7,561	0	**0**
101-301-000-820.000	Special Investigations	2,460	981	1,000	360	3,292	**3,292**
101-301-000-823.000	Medical Services	4,230	5,110	4,364	3,542	5,722	**6,068**
101-301-000-853.000	Telephone	36,976	38,846	31,848	41,124	32,373	**32,373**
101-301-000-861.000	Auto Allowance	0	400	0	4,800	4,800	**4,800**
101-301-000-873.000	Travel	4,711	2,164	7,302	4,554	7,153	**7,153**
101-301-000-900.000	Printing & Publishing	6,636	1,813	7,282	3,235	4,654	**6,317**
101-301-000-914.000	Insurance	91,154	85,298	85,298	85,652	85,298	**85,298**
101-301-000-914.001	Insurance-Ded. Portion	2,948	5,000	10,000	10,000	10,000	**10,000**
101-301-000-919.001	Physical Agility Testing	37,885	29,189	32,233	31,746	32,962	**32,962**
101-301-000-920.000	Utilities	40,713	43,635	45,712	42,987	43,407	**43,407**

Continued

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

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Contractual and Other:(Cont'd.)							
101-301-000-931.000	Building Maintenance	35,759	30,032	25,631	30,354	36,626	**36,626**
101-301-000-933.000	Equipment Maintenance	25,095	27,785	28,189	27,401	30,632	**30,632**
101-301-000-934.000	Office Equipment Maintenance	28,042	26,840	37,941	36,825	41,751	**41,751**
101-301-000-939.000	Vehicle Maintenance	56,256	65,013	77,476	83,933	78,846	**78,846**
101-301-000-942.000	Building Rental/Lease	5,419	5,419	5,460	6,391	5,460	**5,460**
101-301-000-946.000	Office Equipment Rental	56,100	32,402	32,402	32,402	40,877	**40,877**
101-301-000-958.000	Memberships & Dues	1,075	1,147	2,495	1,180	1,525	**1,525**
101-301-000-960.000	Education & Training	18,061	19,252	22,932	17,512	22,100	**22,100**
101-301-000-963.000	Miscellaneous	11	-193	0	0	0	**0**
101-301-000-969.000	Contribution to JED	39,678	41,662	43,748	43,747	45,934	**45,934**
101-301-000-969.002	Contribution to OEM	0	0	0	0	10,000	**10,000**
		512,293	485,181	529,892	531,860	566,342	**569,951**
Capital Outlay:							
101-301-000-976.000	Building Additions	0	0	15,000	25,000	0	**0**
101-301-000-981.000	Furniture	0	5,568	0	0	0	**0**
101-301-000-982.000	Machinery & Equipment	0	5,595	0	-5,595	0	**0**
101-301-000-983.000	Office Equipment	0	0	7,574	0	0	**0**
101-301-000-984.000	Software	0	10,377	0	0	0	**0**
101-301-000-985.000	Vehicles	0	76,869	89,380	103,260	79,380	**79,380**
101-301-000-986.000	Radio Equipment	0	0	0	0	0	**0**
		0	98,409	111,954	122,665	79,380	**79,380**
Police Department		**7,148,315**	**7,355,125**	**7,790,674**	**7,602,200**	**8,187,695**	**8,330,526**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 308 STEP Grant
Sub. Act. 211 2010/11

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
101-308-211-709.000	Overtime	12,831	0	0	0	0	**0**
101-308-211-715.000	Employers FICA	173	0	0	0	0	**0**
101-308-211-724.001	Workers Compensation	128	0	0	0	0	**0**
		13,132	0	0	0	0	**0**
2010/11 STEP Grant		**13,132**	**0**	**0**	**0**	**0**	**0**

Fund 101 General Fund
Dept 308 STEP Grant
Sub. Act. 212 2011/12

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
101-308-212-709.000	Overtime	3,807	7,579	0	0	0	**0**
101-308-212-715.000	Employers FICA	55	110	0	0	0	**0**
101-308-212-724.001	Workers Compensation	38	76	0	0	0	**0**
		3,900	7,765	0	0	0	**0**
2011/12 STEP Grant		**3,900**	**7,765**	**0**	**0**	**0**	**0**

Fund 101 General Fund
Dept 308 STEP Grant
Sub. Act. 213 2012/13

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
101-308-213-709.000	Overtime	0	0	0	9,378	0	**0**
101-308-213-715.000	Employers FICA	0	0	0	136	0	**0**
101-308-213-724.001	Workers Compensation	0	0	0	94	0	**0**
		0	0	0	9,608	0	**0**
2012/13 STEP Grant		**0**	**0**	**0**	**9,608**	**0**	**0**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 311 OSHP Grant
Sub. Act. 211 2010/11

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
101-311-211-709.000	Overtime	4,844	0	0	0	0	**0**
101-311-211-715.000	Employers FICA	70	0	0	0	0	**0**
101-311-211-724.001	Workers Compensation	49	0	0	0	0	**0**
		4,963	0	0	0	0	**0**
2010/11 OSHP Grant		**4,963**	**0**	**0**	**0**	**0**	**0**

Fund 101 General Fund
Dept 311 OSHP Grant-Belt
Sub. Act. 212 2011/12

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
101-311-212-709.000	Overtime	1,157	1,552	0	0	0	**0**
101-311-212-715.000	Employers FICA	17	22	0	0	0	**0**
101-311-212-724.001	Workers Compensation	11	16	0	0	0	**0**
		1,185	1,590	0	0	0	**0**
2011/12 OSHP Grant-Belt		**1,185**	**1,590**	**0**	**0**	**0**	**0**

Fund 101 General Fund
Dept 311 OSHP Grant
Sub. Act. 213 2012/13

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
101-311-212-709.000	Overtime	0	8,937	0	13,665	0	**0**
101-311-212-715.000	Employers FICA	0	130	0	198	0	**0**
101-311-212-724.001	Workers Compensation	0	89	0	137	0	**0**
		0	9,156	0	14,000	0	**0**
2011/12 OSHP Grant-Belt		**0**	**9,156**	**0**	**14,000**	**0**	**0**

Fund 101 General Fund
Dept 312 OSHP Grant-OWI
Sub. Act. 212 2011/12

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
101-312-212-709.000	Overtime	4,747	3,918	0	0	0	**0**
101-312-212-715.000	Employers FICA	69	57	0	0	0	**0**
101-312-212-724.001	Workers Compensation	47	39	0	0	0	**0**
		4,863	4,014	0	0	0	**0**
2011/12 OSHP Grant-OWI		**4,863**	**4,014**	**0**	**0**	**0**	**0**

Fund 101 General Fund
Dept 313 Consortium Training

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
101-313-000-706.000	Salaries and Wages	4,852	380	381	381	381	**381**
101-313-000-715.000	Employers FICA	93	29	30	30	30	**30**
101-313-000-722.000	Pension-General	0	38	38	38	38	**38**
101-313-000-724.001	Workers Compensation	68	1	4	4	4	**4**
		5,013	448	453	453	453	**453**
Material and Supplies:							
101-313-000-756.000	Miscellaneous Supplies	1,115	3,845	750	750	750	**750**
		1,115	3,845	750	750	750	**750**
Contractual and Other:							
101-313-000-818.000	Contractual Services	3,194	4,909	5,288	5,288	5,288	**5,288**
101-313-000-873.000	Travel	0	0	1,378	1,378	1,378	**1,378**
101-313-000-960.000	Education & Training	5,315	21,706	5,200	5,200	5,200	**5,200**
		8,509	26,615	11,866	11,866	11,866	**11,866**
Consortium Training		**14,637**	**30,908**	**13,069**	**13,069**	**13,069**	**13,069**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 314 In-Service Training

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Contractual and Other:							
101-314-000-873.000	Travel	0	0	0	0	0	**0**
101-314-000-960.000	Education & Training	8,826	9,418	2,756	2,756	2,756	**2,756**
		8,826	9,418	2,756	2,756	2,756	**2,756**
In-Service Training		**8,826**	**9,418**	**2,756**	**2,756**	**2,756**	**2,756**

Fund 101 General Fund
Dept 315 MCOLES Training
Sub. Act. 212 2011/12

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
101-315-212-706.000	Salaries and Wages	3,934	0	0	0	0	**0**
101-315-212-715.000	Employers FICA	57	0	0	0	0	**0**
101-315-212-724.001	Workers Compensation	59	0	0	0	0	**0**
		4,050	0	0	0	0	**0**
Material and Supplies:							
101-315-212-751.000	Gasoline	1,226	0	0	0	0	**0**
		1,226	0	0	0	0	**0**
Contractual and Other:							
101-315-212-818.000	Contractual Services	6,862	0	0	0	0	**0**
101-315-212-939.000	Vehicle Maintenance	9,866	0	0	0	0	**0**
		16,728	0	0	0	0	**0**
2011/12 MCOLES Training		**22,004**	**0**	**0**	**0**	**0**	**0**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 315 MCOLES Training
Sub. Act. 213 2012/13

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
101-315-213-706.000	Salaries and Wages	0	682	0	0	0	**0**
101-315-213-715.000	Employers FICA	0	10	0	0	0	**0**
101-315-213-724.001	Workers Compensation	0	10	0	0	0	**0**
		0	702	0	0	0	**0**
Contractual and Other:							
101-315-213-818.000	Contractual Services	0	12,717	0	0	0	**0**
101-315-213-939.000	Vehicle Maintenance	0	12,602	0	0	0	**0**
		0	25,319	0	0	0	**0**
2012/13 MCOLES Training		**0**	**26,021**	**0**	**0**	**0**	**0**

Fund 101 General Fund
Dept 315 MCOLES Training
Sub. Act. 214 2013/14

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
101-315-214-706.000	Salaries and Wages	0	0	2,456	2,456	0	**0**
101-315-214-715.000	Employers FICA	0	0	35	35	0	**0**
101-315-214-724.001	Workers Compensation	0	0	38	38	0	**0**
		0	0	2,529	2,529	0	**0**
Contractual and Other:							
101-315-214-818.000	Contractual Services	0	0	5,318	5,318	0	**0**
101-315-214-939.000	Vehicle Maintenance	0	0	6,083	6,083	0	**0**
		0	0	11,401	11,401	0	**0**
2013/14 MCOLES Training		**0**	**0**	**13,930**	**13,930**	**0**	**0**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 318 Homeland Security Grant

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Contractual and Other:							
101-318-000-982.001	Machinery & Equipment	0	84,229	0	0	0	**0**
101-318-000-986.001	Radio Equipment	0	196,357	0	0	0	**0**
		0	280,586	0	0	0	**0**
Homeland Security Grant		**0**	**280,586**	**0**	**0**	**0**	**0**

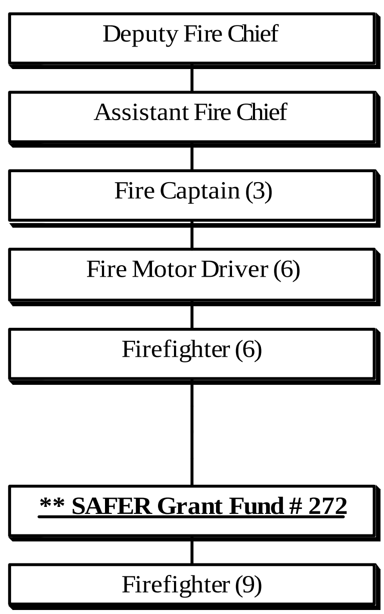
Fund 101 General Fund
Dept 319 ARRA Block Grant

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Contractual and Other:							
101-319-000-976.000	Bulding Additions	0	0	0	0	0	**0**
		0	0	0	0	0	**0**
ARRA Block Grant		**0**	**0**	**0**	**0**	**0**	**0**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
	Department: ***Fire Suppression***			
	Fund-Activity: ***101-340***			
019	Deputy Fire Chief	1		98,446
50	Firefighter	6		396,319
52	Fire Motor Driver	6		479,772
55	Fire Captain	3		256,434
58	Assistant Fire Chief	1		98,525
	Activity Total	**17**		**1,329,496**

Fire Department
Activity Personnel Chart



***** SAFER Grant Expires approximately 8/21/14***

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 340 Fire Suppression

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
101-340-000-702.000	Termination Pay	90,499	31,412	64,496	60,958	69,603	**69,603**
101-340-000-706.000	Salaries and Wages	1,300,713	1,287,877	1,358,883	1,326,547	1,293,099	**1,329,496**
101-340-000-707.000	Temporary Wages	0	7,900	0	0	0	**0**
101-340-000-709.000	Overtime	162,800	158,399	163,666	130,216	168,352	**168,352**
101-340-000-715.000	Employers FICA	24,695	23,176	23,961	25,625	16,982	**17,510**
101-340-000-719.000	Health Insurance	234,787	180,581	200,681	190,857	175,488	**177,214**
101-340-000-719.678	RX Drug Insurance	24,716	7,602	0	6,840	0	**0**
101-340-000-719.679	Health Insurance Deductible	811	12,461	0	13,847	0	**0**
101-340-000-719.680	Health Insurance Ded.-Fire	64,751	47,749	83,366	32,333	65,212	**65,212**
101-340-000-722.000	Pension-General	4,622	4,540	5,953	5,740	0	**0**
101-340-000-722.733	Pension-Police/Fire 345	1,081,574	899,754	954,876	954,876	1,026,442	**1,026,442**
101-340-000-723.000	Pension-MERS DC	0	-380	0	3,982	192	**1,283**
101-340-000-724.000	Unemployment	6,815	6,707	6,534	8,426	1,018	**1,071**
101-340-000-724.001	Workers Compensation	29,471	26,107	28,459	25,961	23,135	**23,819**
101-340-000-725.000	Other Fringe Benefits	-6,127	2,699	17,170	5,584	15,350	**16,080**
		3,020,127	2,696,584	2,908,045	2,791,792	2,854,873	**2,896,082**
Material and Supplies:							
101-340-000-726.000	Office Supplies	4,154	1,181	2,238	4,576	4,252	**4,252**
101-340-000-737.000	Publications	1,209	1,394	457	326	307	**307**
101-340-000-743.000	Chemicals	1,815	2,450	2,156	3,225	2,235	**2,235**
101-340-000-744.000	Uniform Allowance	8,120	12,151	10,252	8,017	7,275	**7,840**
101-340-000-745.005	Program Supplies - JCF	0	0	0	2,600	0	**0**
101-340-000-747.000	Protective Clothing	7,835	24,363	15,451	10,358	12,751	**13,234**
101-340-000-751.000	Gasoline	22,717	28,525	29,030	25,294	29,180	**29,180**
101-340-000-756.000	Miscellanous Supplies	5,886	9,023	3,996	3,946	5,494	**5,494**
101-340-000-760.001	Emergency Medical Supplies	5,999	12,424	10,618	15,864	10,500	**10,500**
101-340-000-776.000	Custodial Supplies	1,325	3,089	2,724	3,459	3,069	**3,069**
101-340-000-778.000	Equipment Maint. Supplies	7,157	5,082	8,450	9,670	5,970	**5,970**
		66,217	99,682	85,372	87,335	81,033	**82,081**
Contractual and Other:							
101-340-000-801.000	Professional Services	4,595	65,742	4,881	197	0	**0**
101-340-000-818.661	Cont. Services-Motor Pool	65,449	0	0	0	0	**0**
101-340-000-823.000	Medical Services	0	9,871	10,025	10,438	7,549	**8,292**
101-340-000-853.000	Telephone	8,323	7,932	7,728	9,289	9,684	**9,684**
101-340-000-873.000	Travel	833	1,105	535	506	935	**935**
101-340-000-914.000	Insurance	33,457	28,883	28,883	28,883	28,883	**28,883**
101-340-000-915.000	Subsistance Pay	4,720	15,420	20,000	20,609	12,000	**12,800**
101-340-000-919.001	Physical Agility Testing	18,700	16,000	25,000	23,600	15,000	**16,000**
101-340-000-919.002	Residency Allowance	250	500	500	500	500	**500**
101-340-000-920.000	Utilities	36,966	43,887	40,128	43,267	42,876	**42,876**
101-340-000-931.000	Building Maintenance	25,668	50,102	24,525	11,387	24,525	**24,525**
101-340-000-933.000	Equipment Maintenance	8,841	13,175	12,528	11,393	21,210	**21,210**

Continued

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

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

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Contractual and Other: *(Continued)*							
101-340-000-934.000	Office Equipment Maintenance	6,548	7,665	3,355	2,860	2,495	**2,495**
101-340-000-935.000	Software Maintenance	0	0	0	0	1,380	**1,380**
101-340-000-939.000	Vehicle Maintenance	4,688	51,142	62,606	62,606	68,867	**68,867**
101-340-000-958.000	Memberships & Dues	375	443	245	175	245	**245**
101-340-000-960.000	Education & Training	11,733	23,607	23,691	5,451	17,553	**17,553**
101-340-000-963.000	Miscellaneous	-500	650	0	0	0	**0**
101-340-000-969.000	Contribution to JED	17,005	17,855	18,750	18,750	19,686	**19,686**
		247,651	353,979	283,380	249,911	273,388	**275,931**
Capital Outlay:							
101-340-000-976.000	Building Additions & Imp.	0	0	9,488	9,488	0	**0**
101-340-000-979.000	Fire Equipment	15,672	3,974	0	4,126	2,980	**2,980**
101-340-000-979.001	Hazardous Mat. Equipment	0	0	5,800	6,700	0	**0**
101-340-000-979.002	Fire Equipment-FEMA Grant	0	0	0	0	0	**0**
101-340-000-982.000	Machinery & Equipment	3,395	1,630	0	3,536	0	**0**
101-340-000-983.000	Office Equipment	0	0	0	2,487	0	**0**
101-340-000-985.000	Vehicles	0	0	0	0	0	**0**
101-340-000-986.000	Radio Equipment	4,061	0	0	0	2,172	**2,172**
		23,128	5,604	15,288	26,337	5,152	**5,152**
Fire Suppression		**3,357,123**	**3,155,849**	**3,292,085**	**3,155,375**	**3,214,446**	**3,259,246**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 350 Public Safety - Unallocated

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
101-350-000-706.000	Salaries and Wages (Health)	311,518	307,011	331,200	331,200	350,000	**350,000**
101-350-000-715.000	Employers FICA	375	390	0	390	390	**390**
101-350-000-725.000	Other F/B - Life Ins. (FF)	303	285	350	350	350	**350**
		312,196	307,686	331,550	331,940	350,740	**350,740**
Contractual and Other:							
101-350-000-719.002	Health Ins.-Retirees - Fire	613,754	657,365	753,250	705,000	800,000	**800,000**
101-350-000-719.003	Health Ins.-Retirees - Police	346,585	414,231	483,000	450,000	510,000	**510,000**
101-350-000-722.732	Pension-Police/Fire	500,000	599,431	606,096	606,096	607,009	**607,009**
101-350-000-818.000	Contractual Services	4,377	4,475	4,500	4,500	4,500	**4,500**
		1,464,716	1,675,502	1,846,846	1,765,596	1,921,509	**1,921,509**
Public Safety - Unallocated		**1,776,912**	**1,983,188**	**2,178,396**	**2,097,536**	**2,272,249**	**2,272,249**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 401 Planning

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
101-401-000-706.000	Salaries & Wages	21,748	37,497	39,820	31,245	46,810	**46,810**
101-401-000-707.000	Wages - Temp	387	0	0	0	24,000	**24,000**
101-401-000-715.000	Employers FICA	1,640	2,796	3,047	2,540	5,417	**5,417**
101-401-000-719.000	Health Insurance	1,885	2,854	3,094	545	1,320	**1,320**
101-401-000-719.005	Health Ins.-MERS HSA	0	0	0	575	1,138	**1,138**
101-401-000-719.678	RX Drug Insurance	298	0	0	0	0	**0**
101-401-000-719.679	Health Insurance Deductible	222	576	585	115	0	**0**
101-401-000-722.000	Pension-General	1,963	3,683	4,986	3,500	5,168	**5,168**
101-401-000-723.000	Pension-MERS DC	0	0	0	710	1,404	**1,404**
101-401-000-724.000	Unemployment	151	236	236	70	121	**121**
101-401-000-724.001	Workers Compensation	30	52	56	50	99	**99**
101-401-000-725.000	Other Fringe Benefits	382	468	560	200	664	**664**
		28,706	48,162	52,384	39,550	86,141	**86,141**
Material and Supplies:							
101-401-000-726.000	Office Supplies	4,459	1,210	1,000	9,020	750	**750**
101-401-000-751.000	Gasoline	13	37	100	100	250	**250**
		4,472	1,247	1,100	9,120	1,000	**1,000**
Contractual and Other:							
101-401-000-802.000	Planning Services (RIIPC)	26,031	28,330	30,000	30,000	30,000	**30,000**
101-401-000-818.000	Contractual Services	1,755	592	100,000	100,000	31,165	**31,165**
101-401-000-853.000	Telephone	73	432	460	500	540	**540**
101-401-000-900.000	Printing & Publishing	5,282	5,700	6,000	2,500	3,000	**3,000**
101-401-000-935.000	Software Maintenance	0	0	950	250	1,375	**1,375**
101-401-000-958.000	Memberships & Dues	430	2,297	650	850	895	**895**
101-401-000-960.000	Education & Training	0	6,507	5,400	5,400	7,450	**7,450**
		33,571	43,858	143,460	139,500	74,425	**74,425**
Planning		**66,749**	**93,267**	**196,944**	**188,170**	**161,566**	**161,566**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 426 Office Of Emergency Measures

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
101-426-000-706.000	Salaries and Wages	49,549	51,274	50,367	17,119	0	**0**
101-426-000-715.000	Employers FICA	3,998	3,922	3,984	1,310	0	**0**
101-426-000-719.000	Health Insurance	0	0	1,710	0	0	**0**
101-426-000-722.000	Pension-General	4,800	5,072	6,306	2,092	0	**0**
101-426-000-724.000	Unemployment	341	363	363	0	0	**0**
101-426-000-724.001	Workers Compensation	73	72	71	24	0	**0**
101-426-000-725.000	Other Fringe Benefits	779	742	935	145	0	**0**
		59,540	61,445	63,736	20,690	0	**0**
Contractual and Other:						Moved To Police	
101-426-000-969.002	Contrib. to County-OEM	-15,424	-24,431	6,000	15,000	0	**0**
		-15,424	-24,431	6,000	15,000	0	**0**
Office Of Emergency Measures		**44,116**	**37,014**	**69,736**	**35,690**	**0**	**0**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
General Fund
Engineering & Public Works Summary

Activity #	Activity Name	Proposed Budget
101-441	Tax Property Maintenance	$ 29,081
101-442	Civic Affairs	47,894
101-445	Drains at Large	4,000
101-446	Storm Drain Construction	0
101-447	Ground Maintenance	73,000
101-448	Sidewalk Construction	31,000
101-450	Street Lighting	482,707
101-455	Weed Control	60,570
101-690	Forestry	314,889
General Fund Total - Public Works & Engineering		$ 1,043,141

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 441 Tax Property Maintenance

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
101-441-000-706.000	Salaries and Wages	303	1,803	1,400	1,400	1,803	**1,803**
101-441-000-707.000	Wages-Temporary	1,089	1,228	1,000	1,000	1,000	**1,000**
101-441-000-715.000	Employers FICA	143	229	184	184	214	**214**
101-441-000-719.000	Health Insurance	249	556	338	442	569	**569**
101-441-000-719.678	RX Drug Insurance	66	50	0	0	0	**0**
101-441-000-719.679	Health Insurance Deductible	0	36	46	48	62	**62**
101-441-000-722.000	Pension-General	57	179	139	175	226	**226**
101-441-000-724.000	Unemployment	46	72	43	29	29	**29**
101-441-000-724.001	Workers Compensation	28	56	56	62	72	**72**
101-441-000-725.000	Other Fringe Benefits	7	25	30	32	42	**42**
		1,988	4,234	3,236	3,372	4,017	**4,017**
Material and Supplies:							
101-441-000-782.000	Materials	160	287	0	500	500	**500**
		160	287	0	500	500	**500**
Contractual and Other:							
101-441-000-818.000	Contractual Services	1,496	3,268	200	12,000	12,000	**12,000**
101-441-000-920.000	Utilities	1,696	1,076	2,000	1,000	2,000	**2,000**
101-441-000-943.000	Equipment Rental	2,194	3,786	2,500	2,000	2,500	**2,500**
101-441-000-959.000	Property Taxes	768	3,517	5,000	7,796	7,162	**7,162**
101-441-000-966.000	PW Overhead	581	798	840	700	902	**902**
		6,735	12,445	10,540	23,496	24,564	**24,564**
Capital Outlay:							
101-441-000-973.000	Land Acquisition	0	0	0	2,015	0	**0**
		0	0	0	2,015	0	**0**
Tax Property Maintenance		**8,883**	**16,966**	**13,776**	**29,383**	**29,081**	**29,081**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 442 Civic Affairs

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
101-442-000-706.000	Salaries and Wages	10,208	8,737	11,000	11,000	11,000	**11,000**
101-442-000-707.000	Wages-Temporary	1,096	1,040	1,000	1,000	1,000	**1,000**
101-442-000-709.000	Overtime	2,771	3,225	4,000	4,000	4,000	**4,000**
101-442-000-715.000	Employers FICA	1,096	947	1,224	1,224	1,224	**1,224**
101-442-000-719.000	Health Insurance	3,538	3,204	2,657	3,473	3,473	**3,473**
101-442-000-719.678	RX Drug Insurance	946	344	0	0	0	**0**
101-442-000-719.679	Health Insurance Deductible	2	203	359	380	380	**380**
101-442-000-722.000	Pension-General	1,260	1,177	1,488	1,878	1,878	**1,878**
101-442-000-724.000	Unemployment	103	72	172	74	74	**74**
101-442-000-724.001	Workers Compensation	287	250	371	411	411	**411**
101-442-000-725.000	Other Fringe Benefits	233	139	235	254	254	**254**
		21,540	19,338	22,506	23,694	23,694	**23,694**
Material and Supplies:							
101-442-000-782.000	Materials	3,064	1,884	2,297	2,300	2,300	**2,300**
		3,064	1,884	2,297	2,300	2,300	**2,300**
Contractual and Other:							
101-442-000-818.000	Contractual Services	1,068	2,936	1,621	3,000	3,000	**3,000**
101-442-000-920.000	Utilities	1,755	2,567	4,310	4,000	4,400	**4,400**
101-442-000-943.000	Equipment Rental - MP	5,908	3,441	9,520	7,000	7,000	**7,000**
101-442-000-966.000	PW Overhead	8,988	6,967	9,000	7,500	7,500	**7,500**
101-442-000-967.000	ENG Overhead	950	567	0	350	0	**0**
		18,669	16,478	24,451	21,850	21,900	**21,900**
Civic Affairs		**43,273**	**37,700**	**49,254**	**47,844**	**47,894**	**47,894**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 442 Civic Affairs

WORK PROJECT DETAIL

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Work Project Titles:							
100	Clean Up Day - CDBG	251	-	-	-	-	-
103	Miscellaneous	4,508	4,169	8,830	8,844	8,894	**8,894**
107	Parades, Fires, Bandstands	10,006	16,514	12,000	15,000	15,000	**15,000**
109	Prop. Maint./Non-Tax	3,270	1,242	3,400	3,400	3,400	**3,400**
117	Downtown Christmas Decorati	7,389	5,612	6,569	6,000	6,000	**6,000**
121	Private Property Evaluations	9,591	2,105	5,000	1,500	1,500	**1,500**
124	Private Property Write-Offs	606	740	3,000	3,000	3,000	**3,000**
125	Neighborhood Cleanup	868	1,171	1,000	1,000	1,000	**1,000**
128	New Years Fireworks	1,288	454	1,300	1,000	1,000	**1,000**
130	Bucky Harris Park	51	245	-	100	-	-
132	Cruise Night	2,970	2,516	3,500	3,500	3,500	**3,500**
136	Clocktower Maintenance	681	562	1,000	1,000	1,000	**1,000**
137	Streetscape Utilities	1,794	2,370	3,655	3,500	3,600	**3,600**
		43,273	**37,700**	**49,254**	**47,844**	**47,894**	**47,894**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 445 Drains At Large

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
101-445-000-706.000	Salaries and Wages	0	0	0	5,000	0	**0**
101-445-000-707.000	Wages - Temporary	0	0	0	0	0	**0**
101-445-000-709.000	Overtime	0	0	0	1,000	0	**0**
101-445-000-715.000	Employers FICA	0	0	0	459	0	**0**
101-445-000-719.000	Health Insurance	0	0	0	1,579	0	**0**
101-445-000-719.679	Health Insurance Deductible	0	0	0	173	0	**0**
101-445-000-722.000	Pension-General	0	0	0	751	0	**0**
101-445-000-724.000	Unemployment	0	0	0	59	0	**0**
101-445-000-724.001	Workers Compensation	0	0	0	154	0	**0**
101-445-000-725.000	Other Fringe Benefits	0	0	0	116	0	**0**
		0	0	0	9,291	0	**0**
Material and Supplies:							
101-445-000-782.000	Materials	0	0	0	1,000	0	**0**
		0	0	0	1,000	0	**0**
Contractual and Other:							
101-445-000-818.000	Contractual Services	0	0	4,000	26,432	4,000	**4,000**
101-445-000-943.000	Equipment Rental	0	0	0	2,500	0	**0**
101-445-000-966.000	PW Overhead	0	0	0	2,500	0	**0**
		0	0	4,000	31,432	4,000	**4,000**
Drains At Large		**0**	**0**	**4,000**	**41,723**	**4,000**	**4,000**

WORK PROJECT DETAIL

Work Project Titles:							
160	Storm Sewer Repair	0	0	0	7,291	0	**0**
161	Storm Drain Bank Maintenance	0	0	0	4,000	0	**0**
163	Grand River Improvement	0	0	0	0	0	**0**
164	Grand River Clean-Up	0	0	0	4,000	0	**0**
169	Phase II Implementation	0	0	0	22,432	0	**0**
170	Watershed Council Admin.	0	0	0	0	0	**0**
173	NPDES Annual Fees - Phase II	0	0	4,000	4,000	4,000	**4,000**
174-85	IDEP - Investigations - MDEQ	0	0	0	0	0	**0**
177	Pub. Ed.-Phase II USEPA Reg.	0	0	0	0	0	**0**
		0	**0**	**4,000**	**41,723**	**4,000**	**4,000**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 446 Storm Drain Construction

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
101-446-000-706.000	Salaries and Wages	0	0	0	3,400	0	**0**
101-446-000-709.000	Overtime	0	0	0	0	0	**0**
101-446-000-715.000	Employers FICA	0	0	0	260	0	**0**
101-446-000-719.000	Health Insurance	0	0	0	798	0	**0**
101-446-000-719.678	RX Drug Insurance	0	0	0	0	0	**0**
101-446-000-719.679	Health Insurance Deductible	0	0	0	85	0	**0**
101-446-000-722.000	Pension-General	0	0	0	426	0	**0**
101-446-000-724.000	Unemployment	0	0	0	6	0	**0**
101-446-000-724.001	Workers Compensation	0	0	0	40	0	**0**
101-446-000-725.000	Other Fringe Benefits	0	0	0	54	0	**0**
		0	0	0	5,069	0	**0**
Material And Supplies							
101-446-000-782.000	Materials	0	0	0	500	0	**0**
		0	0	0	500	0	**0**
Contractual and Other:							
101-446-000-818.000	Contractual Services	0	0	0	0	0	**0**
101-446-000-967.000	ENG Overhead	0	0	0	5,050	0	**0**
		0	0	0	5,050	0	**0**
Storm Drain Construction		**0**	**0**	**0**	**10,619**	**0**	**0**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 447 Grounds Maintenance

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
101-447-000-706.000	Salaries and Wages	9,187	3,498	11,000	9,000	9,000	**9,000**
101-447-000-707.000	Wages-Temporary	4,195	1,640	3,500	1,000	1,000	**1,000**
101-447-000-709.000	Overtime	0	0	0	0	0	**0**
101-447-000-715.000	Employers FICA	1,026	356	1,109	765	765	**765**
101-447-000-719.000	Health Insurance	3,341	863	3,257	3,141	3,441	**3,441**
101-447-000-719.678	RX Drug Insurance	905	31	0	0	0	**0**
101-447-000-719.679	Health Insurance Deductible	0	79	359	311	311	**311**
101-447-000-722.000	Pension-General	896	327	1,091	1,127	1,127	**1,127**
101-447-000-724.000	Unemployment	224	80	260	165	165	**165**
101-447-000-724.001	Workers Compensation	264	94	436	357	357	**357**
101-447-000-725.000	Other Fringe Benefits	382	46	435	408	408	**408**
		20,420	7,014	21,447	16,274	16,574	**16,574**
Material and Supplies:							
101-447-000-782.000	Materials	2,435	199	2,500	500	600	**600**
		2,435	199	2,500	500	600	**600**
Contractual and Other:							
101-447-000-818.000	Contractual Services	6,397	6,500	9,840	102,166	44,253	**44,253**
101-447-000-943.000	Equipment Rental	6,674	3,736	7,222	7,073	7,073	**7,073**
101-447-000-966.000	PW Overhead	4,780	1,327	6,600	4,500	4,500	**4,500**
101-447-000-967.000	ENG Overhead	0	0	0	100	0	**0**
		17,851	11,563	23,662	113,839	55,826	**55,826**
Grounds Maintenance		**40,706**	**18,776**	**47,609**	**130,613**	**73,000**	**73,000**

WORK PROJECT DETAIL

Work Project Titles:							
201	Trash Containers -Downtown	5,290	5,290	6,320	6,200	6,000	**6,000**
204	Recycling Brush/Compost	0	0	9,000	0	0	**0**
205	Blackman Park	0	1,913	0	500	1,000	**1,000**
206	Maintenance Of Islands	10,176	6,403	9,000	12,000	12,000	**12,000**
207	City Property Lawn Maint.	1,841	1,955	2,000	12,000	12,000	**12,000**
208	Downtown Improvement	0	0	0	0	0	**0**
210	City Walks - Snow & Ice Control	7,402	2,983	11,289	70,000	12,000	**12,000**
211	Brush Cut & Debris Removal	0	0	0	0	0	**0**
212	DT Cleanup/Weed Control	15,997	232	10,000	5,000	5,000	**5,000**
217	Leaf Pickup/Drop Off Program	0	0	0	24,913	25,000	**25,000**
218	Storm Damage	0	0	0	0	0	**0**
		40,706	**18,776**	**47,609**	**130,613**	**73,000**	**73,000**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 448 Sidewalk Construction

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
101-448-000-706.000	Salaries and Wages	9,435	8,197	10,000	8,000	9,000	**9,000**
101-448-000-707.000	Wages-Temporary	0	162	0	0	0	**0**
101-448-000-715.000	Employers FICA	738	603	765	612	689	**689**
101-448-000-719.000	Health Insurance	3,420	2,802	2,415	2,526	2,841	**2,841**
101-448-000-719.678	RX Drug Insurance	952	646	0	0	0	**0**
101-448-000-719.679	Health Insurance Deductible	0	32	326	276	311	**311**
101-448-000-722.000	Pension-General	923	813	992	1,002	1,127	**1,127**
101-448-000-724.000	Unemployment	0	2	176	12	114	**114**
101-448-000-724.001	Workers Compensation	242	198	232	206	231	**231**
101-448-000-725.000	Other Fringe Benefits	243	200	214	185	187	**187**
		15,953	13,655	15,120	12,819	14,500	**14,500**
Material and Supplies:							
101-448-000-782.000	Materials	11,212	8,478	10,880	8,681	9,000	**9,000**
		11,212	8,478	10,880	8,681	9,000	**9,000**
Contractual and Other:							
101-448-000-818.000	Contractual Services	0	2,160	30,000	109,210	0	**0**
101-448-000-914.001	Insurance Deductible	0	2,500	0	2,500	0	**0**
101-448-000-943.000	Equipment Rental	4,612	5,457	3,000	3,000	3,000	**3,000**
101-448-000-966.000	PW Overhead	8,997	4,781	6,000	2,000	4,500	**4,500**
101-448-000-967.000	ENG Overhead	0	0	0	2,000	0	**0**
		13,609	14,898	39,000	118,710	7,500	**7,500**
Sidewalk Construction		**40,774**	**37,031**	**65,000**	**140,210**	**31,000**	**31,000**

WORK PROJECT DETAIL

Work Project Titles:		Funding Sources: Charges	PIF	Gen. Fd.	Total Costs
220	**Billable Sidewalk Repair/Replacement**	**1,000**	**-**	**-**	**1,000**
227	**City Owned - Maint. & Repair**	**-**	**-**	**10,000**	**10,000**
222C	**ROW Const.-Curbs, Ramps & City-Owned Replacmt.**	**-**	**13,000**	**-**	**13,000**
224C	**Program Inspection & Maint. Planning**	**-**	**-**	**7,000**	**7,000**
		1,000	**13,000**	**17,000**	**31,000**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 450 Street Lighting

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
101-450-000-706.000	Salaries and Wages	7,475	6,819	6,535	6,535	6,567	**6,567**
101-450-000-707.000	Wages-Temporary	0	0	0	0	0	**0**
101-450-000-709.000	Overtime	0	38	0	200	0	**0**
101-450-000-715.000	Employers FICA	577	515	500	515	502	**502**
101-450-000-719.000	Health Insurance	1,448	550	769	388	688	**688**
101-450-000-719.678	RX Drug Insurance	373	56	0	0	0	**0**
101-450-000-719.679	Health Insurance Deductible	0	35	110	44	82	**82**
101-450-000-722.000	Pension-General	709	675	648	843	822	**822**
101-450-000-724.000	Unemployment	31	32	48	11	11	**11**
101-450-000-724.001	Workers Compensation	155	161	74	76	77	**77**
101-450-000-725.000	Other Fringe Benefits	100	77	104	103	104	**104**
		10,868	8,958	8,788	8,715	8,853	**8,853**
Material And Supplies							
101-450-000-782.000	Materials	3,778	13,879	5,500	7,500	7,500	**7,500**
		3,778	13,879	5,500	7,500	7,500	**7,500**
Contractual and Other:							
101-450-000-818.000	Contractual Services	0	0	0	0	0	**0**
101-450-000-920.000	Utilities	472,510	425,155	477,000	440,000	457,600	**457,600**
101-450-000-943.000	Equipment Rental	1,197	1,608	3,500	3,500	3,500	**3,500**
101-450-000-966.000	PW Overhead	0	168	0	0	0	**0**
101-450-000-967.000	ENG Overhead	4,548	5,150	4,901	5,050	5,254	**5,254**
		478,255	432,081	485,401	448,550	466,354	**466,354**
Street Lighting		**492,901**	**454,918**	**499,689**	**464,765**	**482,707**	**482,707**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 455 Weed Control

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
101-455-000-706.000	Salaries and Wages	7,479	8,992	9,500	9,500	9,500	**9,500**
101-455-000-715.000	Employers FICA	633	621	727	727	727	**727**
101-455-000-719.000	Health Insurance	2,096	2,280	2,794	3,499	3,499	**3,499**
101-455-000-719.678	RX Drug Insurance	495	270	0	0	0	**0**
101-455-000-719.679	Health Insurance Deductible	27	154	310	328	328	**328**
101-455-000-722.000	Pension-General	777	851	942	1,189	1,189	**1,189**
101-455-000-724.000	Unemployment	0	0	172	114	114	**114**
101-455-000-724.001	Workers Compensation	15	21	220	244	244	**244**
101-455-000-725.000	Other Fringe Benefits	157	188	203	219	219	**219**
		11,679	13,377	14,868	15,820	15,820	**15,820**
Material and Supplies:							
101-455-000-782.000	Materials	0	0	0	0	0	**0**
		0	0	0	0	0	**0**
Contractual and Other:							
101-455-000-818.000	Contractual Services	33,088	20,703	40,000	40,000	40,000	**40,000**
101-455-000-943.000	Equipment Rental	69	206	0	0	0	**0**
101-455-000-966.000	PW Overhead	3,338	1,950	5,700	4,750	4,750	**4,750**
		36,495	22,859	45,700	44,750	44,750	**44,750**
Weed Control		**48,174**	**36,236**	**60,568**	**60,570**	**60,570**	**60,570**

WORK PROJECT DETAIL

Work Project Titles:							
280	Private Property Mowing	48,174	36,236	60,568	60,570	60,570	**60,570**
		48,174	**36,236**	**60,568**	**60,570**	**60,570**	**60,570**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

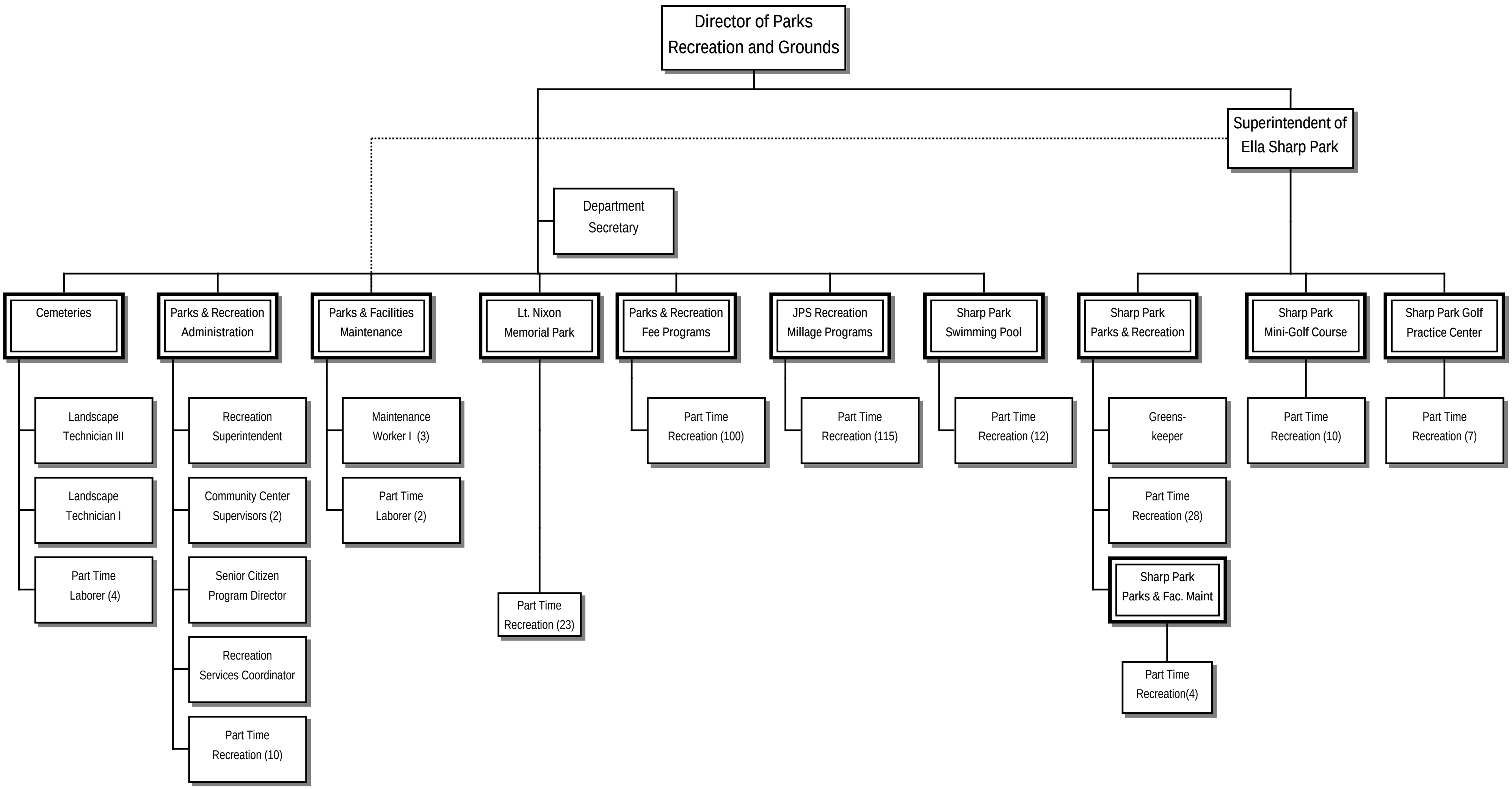
Fund 101 General Fund
Dept 690 Forestry

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
101-690-000-702.000	Termination Pay	0	0	0	0	0	**0**
101-690-000-706.000	Salaries and Wages	71,903	66,418	75,635	78,000	76,020	**76,020**
101-690-000-707.000	Wages-Temporary	1,972	7,461	5,000	5,000	5,000	**5,000**
101-690-000-709.000	Overtime	2,800	957	4,916	4,916	4,916	**4,916**
101-690-000-715.000	Employers FICA	5,914	5,462	6,394	6,726	6,574	**6,574**
101-690-000-719.000	Health Insurance	15,528	17,512	10,955	10,596	24,000	**24,000**
101-690-000-719.678	RX Drug Insurance	4,877	3,267	0	0	0	**0**
101-690-000-719.679	Health Insurance Deductible	0	329	1,440	1,457	2,623	**2,623**
101-690-000-722.000	Pension-General	7,065	6,535	6,794	10,381	10,133	**10,133**
101-690-000-724.000	Unemployment	311	464	627	132	129	**129**
101-690-000-724.001	Workers Compensation	1,731	1,585	1,990	2,259	2,209	**2,209**
101-690-000-725.000	Other Fringe Benefits	-17	86	1,629	1,629	1,756	**1,756**
		112,084	110,076	115,380	121,096	133,360	**133,360**
Material and Supplies:							
101-690-000-740.000	Operating Supplies	610	1,377	2,000	2,000	2,000	**2,000**
101-690-000-756.000	Misc. (Safety) Supplies	540	1,144	990	1,000	990	**990**
101-690-000-758.000	Laundry	683	457	468	500	500	**500**
101-690-000-759.000	Small Tools	0	0	1,000	1,000	1,000	**1,000**
101-690-000-778.000	Equipment Maint. Supplies	451	0	4,000	4,000	4,000	**4,000**
101-690-000-782.000	Materials	5,346	9,080	5,000	13,000	5,000	**5,000**
		7,630	12,058	13,458	21,500	13,490	**13,490**
Contractual and Other:							
101-690-000-818.000	Contractual Services	75,372	74,096	115,151	147,665	92,665	**92,665**
101-690-000-853.000	Telephone	668	24	500	500	500	**500**
101-690-000-920.000	Utilities	468	363	5,874	5,874	5,874	**5,874**
101-690-000-943.000	Equipment Rental - MP	21,094	40,882	15,000	45,000	45,000	**45,000**
101-690-000-960.000	Education & Training	1,313	685	1,000	1,000	1,000	**1,000**
101-690-000-966.000	PW Overhead	24,188	19,128	23,000	23,000	23,000	**23,000**
		123,103	135,178	160,525	223,039	168,039	**168,039**
Capital Outlay:							
101-690-000-982.000	Machinery & Equipment	464	0	0	0	0	**0**
		464	0	0	0	0	**0**
Forestry		**243,281**	**257,312**	**289,363**	**365,635**	**314,889**	**314,889**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
General Fund
Parks, Recreation & Grounds Summary

Activity #	Activity Name	Proposed Budget
101-276	**Cemeteries**	**$ 239,699**
101-692	**Parks, Recreation & Grounds Admin.**	**708,895**
101-697	**Parks & Facilities Maintenance**	**504,306**
101-698	**Lt. Nixon Memorial Park**	**85,882**
101-699	**Sharp Park Swimming Pool**	**36,550**
General Fund Total - Parks, Recreation & Grounds		**$ 1,575,332**

City of Jackson
Parks, Recreation & Grounds
Activity Personnel Chart



City of Jackson
Fiscal Year 2014/15 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
	Department: ***Parks, Recreation & Grounds Administration***			
	Fund-Activity: ***101-692***			
007	Recreation Services Coordinator	1		46,132
009	Senior Citizen Program Director	1		57,941
009	Community Center Supervisors	2		115,882
012	Recreation Superintendent	1		66,517
017	Director of Parks, Recreation & Grounds	1		92,197
307	Department Secretary	1		51,643
PT	Part Time - Recreation		10	47,730
	Activity Total	**7**	**10**	**478,042**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

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

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
101-692-000-702.000	Termination Pay	0	0	0	0	0	**0**
101-692-000-706.000	Salaries and Wages	359,584	371,285	377,698	424,722	430,312	**430,312**
101-692-000-707.000	Wages-Temporary	29,286	54,087	47,730	47,730	47,730	**47,730**
101-692-000-709.000	Overtime	303	545	200	200	200	**200**
101-692-000-715.000	Employers FICA	32,483	30,494	32,071	36,185	36,645	**36,645**
101-692-000-719.000	Health Insurance	55,113	40,525	51,736	51,115	55,468	**55,468**
101-692-000-719.678	RX Drug Insurance	9,682	806	0	0	0	**0**
101-692-000-719.679	Health Insurance Deductible	3,554	6,750	7,200	8,100	7,560	**7,560**
101-692-000-722.000	Pension-General	34,069	36,726	47,288	52,000	54,212	**54,212**
101-692-000-724.000	Unemployment	4,495	3,466	4,001	4,364	441	**441**
101-692-000-724.001	Workers Compensation	8,730	8,452	9,328	10,386	9,521	**9,521**
101-692-000-725.000	Other Fringe Benefits	499	4,341	5,463	6,374	6,106	**6,106**
		537,798	557,477	582,715	641,176	648,195	**648,195**
Material and Supplies:							
101-692-000-726.000	Office Supplies	2,990	3,183	3,000	3,000	3,000	**3,000**
101-692-000-737.000	Publications	276	9	0	0	0	**0**
101-692-000-745.000	Program Supplies	3,772	5,244	4,000	4,000	4,000	**4,000**
101-692-000-745.001	Prog. Supp.- CD (King Ctr.)	40,000	40,000	40,000	40,000	40,000	**40,000**
		47,038	48,436	47,000	47,000	47,000	**47,000**
Contractual and Other:							
101-692-000-818.000	Contractual Services	2,082	2,647	2,000	2,000	7,000	**7,000**
101-692-000-853.000	Telephone	4,315	3,743	5,000	5,000	5,000	**5,000**
101-692-000-933.000	Equipment Maintenance	757	438	1,000	1,000	1,000	**1,000**
101-692-000-934.000	Office Equipment Maintenance	474	897	500	500	500	**500**
101-692-000-960.000	Education & Training	150	225	200	200	200	**200**
		7,778	7,950	8,700	8,700	13,700	**13,700**
Parks, Recreation & Grounds Admin.		**592,614**	**613,863**	**638,415**	**696,876**	**708,895**	**708,895**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Parks & Facilities Maintenance***			
Fund-Activity:	***101-697***			
304	Maintenance Worker I	3		128,552
PT	Part Time - Laborer		2	37,584
		3	**2**	**166,136**
	Add: From 208-691 - Superintendent of Ella Sharp Park (1/3)			26,500
	Activity Total			**192,636**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 697 Parks And Facilities Maintenance

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
101-697-000-702.000	Termination Pay	0	27,511	0	16,364	0	**0**
101-697-000-706.000	Salaries and Wages	218,577	205,453	184,924	168,924	155,052	**155,052**
101-697-000-707.000	Wages-Temporary	60,547	52,978	72,969	72,969	37,584	**37,584**
101-697-000-709.000	Overtime	14,273	13,884	11,000	11,000	12,000	**12,000**
101-697-000-715.000	Employers FICA	21,356	24,526	18,867	18,867	14,737	**14,737**
101-697-000-719.000	Health Insurance	17,383	25,817	29,179	33,826	44,938	**44,938**
101-697-000-719.678	RX Drug Insurance	4,051	4,224	0	0	0	**0**
101-697-000-719.679	Health Insurance Deductible	183	2,097	3,300	5,047	5,638	**5,638**
101-697-000-722.000	Pension-General	21,255	21,453	23,187	20,264	19,489	**19,489**
101-697-000-724.000	Unemployment	3,110	3,536	4,300	3,000	415	**415**
101-697-000-724.001	Workers Compensation	6,226	7,239	5,101	5,101	4,431	**4,431**
101-697-000-725.000	Other Fringe Benefits	2,291	1,726	3,568	2,211	3,297	**3,297**
		369,252	390,444	356,395	357,573	297,581	**297,581**
Material and Supplies:							
101-697-000-745.000	Program Supplies	2,057	2,066	1,500	500	1,051	**1,051**
101-697-000-751.000	Gasoline	16,663	8,857	11,000	9,000	11,000	**11,000**
101-697-000-758.000	Laundry	375	657	500	1,000	1,000	**1,000**
101-697-000-776.000	Custodial Supplies	11,896	11,612	10,000	10,000	10,000	**10,000**
101-697-000-778.000	Equipment Maint. Supplies	15,097	13,496	13,500	10,000	13,500	**13,500**
101-697-000-783.000	Seed And Sod	4,900	5,088	5,000	8,000	7,000	**7,000**
		50,988	41,776	41,500	38,500	43,551	**43,551**
Contractual and Other:							
101-697-000-853.000	Telephone	707	611	500	300	500	**500**
101-697-000-818.000	Contractual Services (Mowing)	0	0	0	15,368	45,332	**45,332**
101-697-000-920.000	Utilities	76,373	77,784	85,000	85,000	85,000	**85,000**
101-697-000-931.000	Building Maintenance	11,624	10,352	10,000	10,000	10,000	**10,000**
101-697-000-933.000	Equipment Maintenance	4,256	5,014	5,000	2,000	5,000	**5,000**
101-697-000-939.000	Vehicle Maintenance	4,919	4,662	5,000	5,000	5,000	**5,000**
101-697-000-944.661	Equipment Lease-Motor Pool	0	7,721	18,000	12,342	12,342	**12,342**
		97,879	106,144	123,500	130,010	163,174	**163,174**
Capital Outlay:							
101-697-000-982.000	Machinery & Equipment	0	0	0	5,800	0	**0**
		0	0	0	5,800	0	**0**
Parks And Facilities Maintenance		**518,119**	**538,364**	**521,395**	**531,883**	**504,306**	**504,306**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 698 Lt. Nixon Memorial Park

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
101-698-000-707.000	Wages-Temporary	52,583	42,575	35,000	35,000	35,000	**35,000**
101-698-000-715.000	Employers FICA	4,682	3,231	2,678	2,678	2,678	**2,678**
101-698-000-724.000	Unemployment	2,371	1,248	1,337	1,337	1,449	**1,449**
101-698-000-724.001	Workers Compensation	1,408	971	805	805	805	**805**
		61,044	48,025	39,820	39,820	39,932	**39,932**
Material and Supplies:							
101-698-000-743.000	Chemicals	9,023	5,015	9,000	5,000	5,000	**5,000**
101-698-000-745.000	Program Supplies	9,841	5,359	3,000	2,000	3,000	**3,000**
101-698-000-745.002	Program Supplies-Resale	22,567	9,122	0	0	0	**0**
101-698-000-776.000	Custodial Supplies	516	23	750	500	350	**350**
101-698-000-778.000	Equipment Maint. Supplies	367	140	750	1,000	1,000	**1,000**
		42,314	19,659	13,500	8,500	9,350	**9,350**
Contractual and Other:							
101-698-000-853.000	Telephone	538	619	600	600	600	**600**
101-698-000-920.000	Utilities	37,316	40,750	30,000	30,000	30,000	**30,000**
101-698-000-931.000	Building Maintenance	497	1,433	1,000	5,000	5,000	**5,000**
101-698-000-933.000	Equipment Maintenance	357	1,031	1,000	1,000	1,000	**1,000**
		38,708	43,833	32,600	36,600	36,600	**36,600**
Lt. Nixon Memorial Park		**142,066**	**111,517**	**85,920**	**84,920**	**85,882**	**85,882**

Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Lt. Nixon Memorial Park***			
Fund-Activity:	***101-698***			
PT	Part Time - Recreation		**23**	**35,000**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 699 Sharp Park Swimming Pool

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
101-699-000-707.000	Wages-Temporary	41,060	41,516	20,000	13,000	13,000	**13,000**
101-699-000-715.000	Employers FICA	2,880	3,652	1,530	995	995	**995**
101-699-000-724.000	Unemployment	1,505	1,703	672	672	756	**756**
101-699-000-724.001	Workers Compensation	866	1,098	460	276	299	**299**
		46,311	47,969	22,662	14,943	15,050	**15,050**
Material and Supplies:							
101-699-000-743.000	Chemicals	6,542	4,462	0	0	0	**0**
101-699-000-745.000	Program Supplies	1,504	1,587	250	500	500	**500**
101-699-000-778.000	Equipment Maint Supplies	151	0	0	0	0	**0**
		8,197	6,049	250	500	500	**500**
Contractual and Other:							
101-699-000-920.000	Utilities	41,458	33,111	200	1,000	1,000	**1,000**
101-699-000-931.000	Building Maintenance	3,650	141	200	0	0	**0**
101-699-000-933.000	Equipment Maintenance	2,088	1,807	0	0	0	**0**
101-699-000-942.000	Building Rental/Lease	0	5,000	15,000	20,000	20,000	**20,000**
		47,196	40,059	15,400	21,000	21,000	**21,000**
Sharp Park Swimming Pool		**101,704**	**94,077**	**38,312**	**36,443**	**36,550**	**36,550**

Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Sharp Park Swimming Pool***			
Fund-Activity:	***101-699***			
PT	Part Time - Recreation		**12**	**13,000**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 728 Economic Development

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
101-728-000-706.000	Salaries and Wages	0	0	53,662	53,662	78,689	**78,689**
101-728-000-715.000	Employers FICA	0	0	4,105	4,105	6,020	**6,020**
101-728-000-719.000	Health Insurance	0	0	10,261	10,828	17,603	**17,603**
101-728-000-719.679	Health Insurance Deductible	0	0	1,260	1,302	1,800	**1,800**
101-728-000-722.000	Pension-General	0	0	0	0	0	**0**
101-728-000-722.001	Retirement-Contractual	0	0	3,756	3,756	5,508	**5,508**
101-728-000-724.000	Unemployment	0	0	254	254	63	**63**
101-728-000-724.001	Workers Compensation	0	0	526	526	771	**771**
101-728-000-725.000	Other Fringe Benefits	0	0	749	749	1,006	**1,006**
		0	0	74,573	75,182	111,460	**111,460**
Material and Supplies:							
101-728-000-726.000	Office Supplies	0	680	7,500	7,500	0	**0**
		0	680	7,500	7,500	0	**0**
Contractual and Other:							
101-728-000-818.049	Planning, Engineer. & Design	0	0	0	0	40,000	**40,000**
101-728-000-853.000	Telephone	0	58	600	600	0	**0**
101-728-000-873.000	Travel	0	0	4,327	4,327	5,000	**5,000**
101-728-000-880.000	Community Promotion	0	856	10,000	10,000	5,000	**5,000**
101-728-000-900.000	Printing & Publishing	0	2,700	3,000	3,000	5,000	**5,000**
		0	3,614	17,927	17,927	55,000	**55,000**
Economic Development		**0**	**4,294**	**100,000**	**100,609**	**166,460**	**166,460**

Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Economic Development***			
Fund-Activity:	***101-728***			
015	Economic Development Director	1		**78,689**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 803 Historical District

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
101-803-000-706.000	Salaries and Wages	5,437	5,811	6,127	4,815	7,202	**7,202**
101-803-000-707.000	Wages-Temporary (Intern)	0	0	0	0	0	**7,200**
101-803-000-715.000	Employers FICA	403	437	469	400	551	**551**
101-803-000-719.000	Health Insurance	471	447	476	85	203	**203**
101-803-000-719.005	Health-MERS HAS	0	0	0	90	175	**175**
101-803-000-719.678	RX Drug Insurance	74	0	0	0	0	**0**
101-803-000-719.679	Health Insurance Deductible	55	90	90	15	0	**0**
101-803-000-722.000	Pension-General	491	574	767	540	795	**795**
101-803-000-723.000	Pension-MERS DC	0	0	0	110	216	**216**
101-803-000-724.000	Unemployment	34	36	37	15	6	**6**
101-803-000-724.001	Workers Compensation	8	8	9	10	10	**10**
101-803-000-725.000	Other Fringe Benefits	95	72	88	20	102	**102**
		7,068	7,475	8,063	6,100	9,260	**16,460**
Material and Supplies:							
101-803-000-726.000	Office Supplies	515	85	250	50	100	**100**
		515	85	250	50	100	**100**
Contractual and Other:							
101-803-000-802.000	Planning Services (RII PC)	0	0	0	0	0	**1,000**
101-803-000-853.000	Telephone	0	44	50	10	0	**0**
101-803-000-958.000	Memberships & Dues	43	26	0	0	40	**290**
101-803-000-960.000	Education & Training	0	180	1,160	250	1,160	**1,560**
		43	250	1,210	260	1,200	**2,850**
Historical District		**7,626**	**7,810**	**9,523**	**6,410**	**10,560**	**19,410**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 896 Human Relations

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
101-896-000-707.000	Wages-Temporary	37,674	0	0	0	0	**0**
101-896-000-715.000	Employers FICA	2,974	0	0	0	0	**0**
101-896-000-724.000	Unemployment	341	0	0	0	0	**0**
101-896-000-724.001	Workers Compensation	55	0	0	0	0	**0**
		41,044	0	0	0	0	**0**
Material and Supplies:							
101-896-000-726.000	Office Supplies	135	0	0	0	0	**0**
101-896-000-745.011	Prog. Supp. - MLK Brfst.	70	0	0	0	0	**0**
101-896-000-745.016	Prog. Supp. - Challenge Day	19,997	0	0	0	0	**0**
		20,202	0	0	0	0	**0**
Contractual and Other:							
101-896-000-880.000	Community Promotion	4,515	0	0	0	0	**0**
101-896-000-958.000	Memberships & Dues	0	0	0	0	0	**0**
101-896-000-960.000	Education & Training	240	0	0	0	0	**0**
		4,755	0	0	0	0	**0**
Human Relations		**66,001**	**0**	**0**	**0**	**0**	**0**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 999 Contributions to Other Funds

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Contractual and Other:							
101-999-000-999.208	Cont.-Sharp Park Oper. Fd	125,000	140,972	95,000	131,000	87,500	**87,500**
101-999-000-999.249	Cont.-Building Inspection Fd.	75,000	0	48,400	11,000	49,200	**49,200**
101-999-000-999.252	Cont.-Building Demolitions Fd	225,000	614,000	821,500	1,127,000	1,000,000	**1,000,000**
101-999-000-999.285	Cont.-DDA Operating Fund	0	0	0	0	0	**0**
101-999-000-999.585	Cont.-Auto Parking Fund	11,000	11,000	11,000	11,000	11,000	**11,000**
101-999-000-999.586	Cont.-Parking Assmt. Fund	10,000	10,500	10,500	10,500	10,500	**10,500**
		446,000	776,472	986,400	1,290,500	1,158,200	**1,158,200**
Contributions to Other Funds		**446,000**	**776,472**	**986,400**	**1,290,500**	**1,158,200**	**1,158,200**

Special Revenue Funds

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

(202) Major Street Fund

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

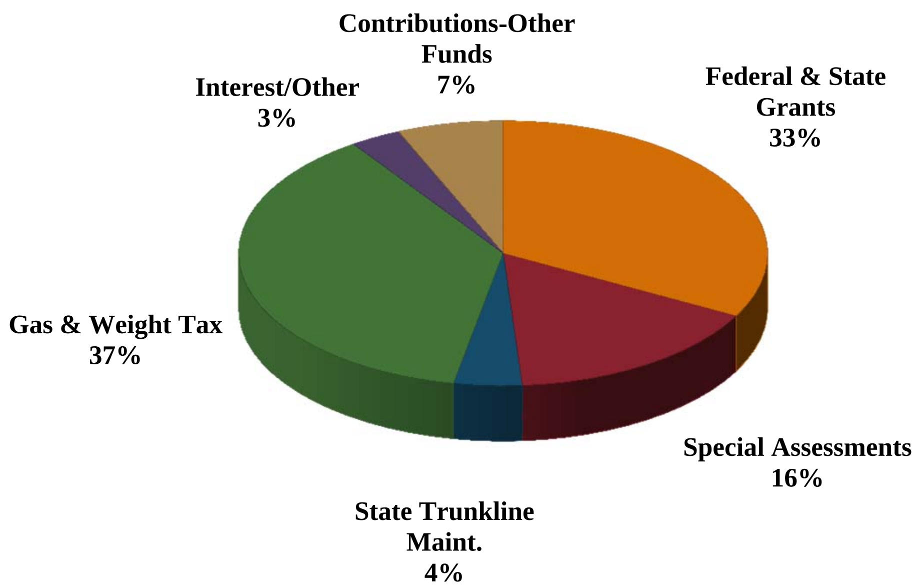
CHARACTER - This fund is to be used:

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

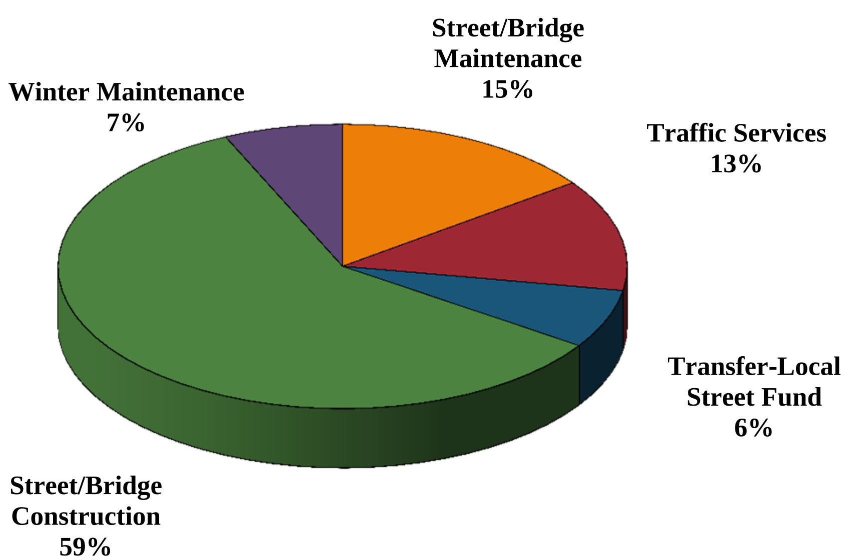
AUTHORITY - The Major Street Fund was established on July 1, 1972, as required by Act 51 of the Public Acts of 1951, as amended.

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Major Street Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2014/15 Adopted Budget
Major Street Fund
Summary of Revenues, Expenditures and Changes in Fund Balances

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues:						
Federal & State Grants	5,070,587	3,993,458	583,322	1,629,201	1,536,940	**1,536,940**
State Gas & Weight Tax	1,862,343	1,872,148	1,750,550	1,880,000	1,750,550	**1,750,550**
State Extra Winter Maintenance	0	0	0	103,007	0	**0**
State Trunkline Maintenance	126,563	181,198	195,100	195,100	195,100	**195,100**
Interest	305	2,173	0	1,000	500	**500**
Miscellaneous	143,475	176,040	144,824	145,824	145,824	**145,824**
Contributions From Other Funds	702,143	740,630	436,934	693,544	1,051,319	**1,051,319**
	7,905,416	6,965,647	3,110,730	4,647,676	4,680,233	**4,680,233**
Expenditures:						
Street & Bridge Construction	410,569	485,738	577,576	1,132,783	803,689	**803,689**
Street & Bridge Maintenance	516,246	479,167	479,285	517,624	547,000	**547,000**
Traffic Services	557,668	574,188	634,048	620,036	630,585	**630,585**
Winter Maintenance	149,292	209,144	333,857	503,743	334,000	**334,000**
Transfers To Other Funds	460,369	641,921	330,000	0	330,000	**330,000**
Trunkline Maintenance	118,148	168,629	195,100	195,100	195,100	**195,100**
State Highway Construction	5,469,457	4,221,469	726,960	2,198,971	2,107,760	**2,107,760**
	7,681,749	6,780,256	3,276,826	5,168,257	4,948,134	**4,948,134**
Revenues Over (Under) Expenditures	223,667	185,391	(166,096)	(520,581)	(267,901)	**(267,901)**
Fund Balance - Beginning of Year	563,368	787,035	972,426	972,426	451,845	**451,845**
Fund Balance - End of Year	**787,035**	**972,426**	**806,330**	**451,845**	**183,944**	**183,944**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 202 Major Street Fund

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
202-000-000-470.000	Telecom Fee	116,724	119,045	112,102	112,102	112,102	**112,102**
202-000-000-501.000	Federal And State Grant	5,070,587	3,993,458	583,322	1,629,201	1,536,940	**1,536,940**
202-000-000-569.000	Act 51 Gas & Weight Tax	1,862,343	1,872,148	1,750,550	1,880,000	1,750,550	**1,750,550**
202-000-000-569.478	Act 51 - Extra Winter Maint.	0	0	0	103,007	0	**0**
202-000-000-582.005	Contrib. R2 Asset Mgt.	12,516	22,946	18,722	18,722	18,722	**18,722**
202-000-000-664.000	Interest	305	2,173	0	1,000	500	**500**
202-000-000-686.498	Trunkline Maintenance	126,563	181,198	195,100	195,100	195,100	**195,100**
202-000-000-698.463	Miscellaneous	50	50	0	0	0	**0**
202-000-000-698.474	Miscellaneous	14,185	33,999	14,000	15,000	15,000	**15,000**
202-000-000-699.245	Cont.-Public Imp. Fund	543,192	386,223	383,934	511,054	302,500	**302,500**
202-000-000-699.286	Cont.-CDBG Fund	0	0	0	90,000	0	**0**
202-000-000-699.895	Cont.-Special Assessmt. Fd.	158,951	354,407	53,000	92,490	748,819	**748,819**
Total Revenues		**7,905,416**	**6,965,647**	**3,110,730**	**4,647,676**	**4,680,233**	**4,680,233**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 451 Street & Bridge Construction

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
202-451-000-706.000	Salaries and Wages	91,012	154,530	135,810	144,575	121,111	**121,111**
202-451-000-707.000	Wages-Temporary	0	45	2,117	1,000	3,528	**3,528**
202-451-000-709.000	Overtime	7,483	5,382	8,619	8,619	7,429	**7,429**
202-451-000-715.000	Employers FICA	7,406	11,648	11,211	11,796	10,103	**10,103**
202-451-000-719.000	Health Insurance	20,317	24,702	15,979	18,616	12,690	**12,690**
202-451-000-719.678	RX Drug Insurance	3,540	820	0	0	0	**0**
202-451-000-719.679	Health Insurance Deduct.	890	2,501	2,279	2,081	1,510	**1,510**
202-451-000-722.000	Pension-General	9,209	15,758	14,327	19,180	16,093	**16,093**
202-451-000-724.000	Unemployment Comp.	376	687	968	320	203	**203**
202-451-000-724.001	Workers Compensation	961	1,567	1,539	1,703	1,411	**1,411**
202-451-000-725.000	Other Fringe Benefits	2,032	4,094	2,171	3,926	1,909	**1,909**
		143,226	221,734	195,020	211,816	175,987	**175,987**
Material and Supplies:							
202-451-000-782.000	Materials	503	10,346	2,000	16,000	10,000	**10,000**
		503	10,346	2,000	16,000	10,000	**10,000**
Contractual and Other:							
202-451-000-818.000	Contractual Services	195,508	119,186	271,434	791,731	510,870	**510,870**
202-451-000-914.001	Insurance Deductible	2,500	0	0	0	0	**0**
202-451-000-943.000	Equipment Rental - MP	105	3,545	500	3,500	3,000	**3,000**
202-451-000-962.000	Uncollectible Accounts	628	0	0	0	0	**0**
202-451-000-966.000	PW Overhead	354	1,331	300	2,500	1,000	**1,000**
202-451-000-967.000	ENG Overhead	67,745	129,596	108,322	107,236	102,832	**102,832**
		266,840	253,658	380,556	904,967	617,702	**617,702**
Street Construction		**410,569**	**485,738**	**577,576**	**1,132,783**	**803,689**	**803,689**

WORK PROJECT DETAIL

Work Project Titles:	Special Assessment	Fund Bal.	PIF	Total FY Cost
Asset Management: JACTS Planning Region 2	0	19,000	0	**19,000**
Blackstone: Washington to Glick (Repave & Signal)	99,300	(96,300)	0	**3,000**
City Lot 14 Repaving	0	1,000	0	**1,000**
Curb Ramp Mapping & GIS	0	20,000	0	**20,000**
Fourth: Linden to Griswold	0	1,000	0	**1,000**
Francis: Mason to Washington	67,915	(64,915)	0	**3,000**
I-94BL Two-way	0	75,000	0	**75,000**
Jackson and Michigan Signal Replacement	0	0	223,861	**223,861**
Lewis St Bridge Replacement	0	62,582	0	**62,582**
Major Bridge Inspection & Engr	0	16,000	0	**16,000**
Major St Const. - Misc	0	18,000	0	**18,000**
Major Street Planning & Permits	0	92,000	0	**92,000**
Monroe: West Ave to Clinton Road	0	1,000	0	**1,000**
North: Kennedy to Elm	0	74,750	0	**74,750**
Trail St RR Crossing	0	5,000	0	**5,000**
West: Bloomfield to High (design)	0	88,256	0	**88,256**
Wisner: Argyle to Boardman (Cat F)	0	21,601	78,639	**100,240**
	167,215	**333,974**	**302,500**	**803,689**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 463 Street & Bridge Maintenance

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
202-463-000-706.000	Salaries and Wages	143,296	147,692	145,000	133,000	131,000	**131,000**
202-463-000-707.000	Wages-Temporary	4,031	3,492	4,000	4,000	4,000	**4,000**
202-463-000-709.000	Overtime	1,995	1,050	3,000	20,000	3,000	**3,000**
202-463-000-715.000	Employers FICA	11,274	11,219	11,628	12,011	10,557	**10,557**
202-463-000-719.000	Health Insurance	30,982	32,108	35,018	39,988	41,357	**41,357**
202-463-000-719.678	RX Drug Insurance	7,468	2,106	0	0	0	**0**
202-463-000-719.679	Health Insurance Deductible	610	2,862	4,727	4,589	4,520	**4,520**
202-463-000-722.000	Pension-General	13,511	14,787	14,682	15,193	16,777	**16,777**
202-463-000-724.000	Unemployment Comp.	1,815	1,606	1,155	236	207	**207**
202-463-000-724.001	Workers Compensation	2,731	2,471	3,526	3,535	3,547	**3,547**
202-463-000-725.000	Other Fringe Benefits	2,194	1,964	3,103	2,572	3,026	**3,026**
		219,907	221,357	225,839	235,124	217,991	**217,991**
Material and Supplies:							
202-463-000-782.000	Materials	44,324	48,777	50,044	51,000	53,000	**53,000**
		44,324	48,777	50,044	51,000	53,000	**53,000**
Contractual and Other:							
202-463-000-818.000	Contractual Services	991	2,431	0	40,000	90,000	**90,000**
202-463-000-818.690	Contractual Services-Forestry	0	0	0	0	0	**0**
202-463-000-914.001	Insurance-Deductible	0	45	10,000	10,000	10,000	**10,000**
202-463-000-943.000	Equipment Rental - MP	133,141	113,877	104,602	105,000	109,009	**109,009**
202-463-000-960.000	Education & Training	910	278	0	0	0	**0**
202-463-000-966.000	PW Overhead	116,783	92,402	88,800	76,488	67,000	**67,000**
202-463-000-967.000	ENG Overhead	190	0	0	12	0	**0**
		252,015	209,033	203,402	231,500	276,009	**276,009**
Street Maintenance		**516,246**	**479,167**	**479,285**	**517,624**	**547,000**	**547,000**

WORK PROJECT DETAIL

(See Detail Next Page)

Work Project Titles:							
	Street Cleaning	75,348	59,074	70,000	106,604	65,000	**65,000**
	Maintenance C&G Street	408,348	405,981	346,015	349,000	436,000	**436,000**
	Catch Basin Maintenance	0	0	0	20,000	0	**0**
	Maint. No C&G Streets	32,550	14,112	63,270	42,020	46,000	**46,000**
		516,246	**479,167**	**479,285**	**517,624**	**547,000**	**547,000**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Work Project Detail

Fund 202 Major Street Fund
Dept 463 Street & Bridge Maintenance (Cont'd.)

Dept.	Account Description	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Street Cleaning:							
700	Machine Sweeping	0	0	0	30,000	0	**0**
701	Haul Sweepings	0	0	0	10,000	0	**0**
702	Hand Cleaning	75,348	59,074	70,000	40,000	40,000	**40,000**
703	Leaf Pickup	0	0	0	26,604	25,000	**25,000**
		75,348	59,074	70,000	106,604	65,000	**65,000**
Maintenance C&G Street:							
705	Asphalt Patching	265,213	263,020	200,000	250,000	335,000	**335,000**
706	Concrete Patching	120	0	3,000	2,000	3,000	**3,000**
707	Curb & Gutter Repair	27,172	42,854	31,015	40,000	40,000	**40,000**
708	Crackfill	9,732	3,989	12,000	7,000	8,000	**8,000**
709	Parkway Maintenance	106,111	96,118	100,000	50,000	50,000	**50,000**
711	Chipseal	0	0	0	0	0	**0**
		408,348	405,981	346,015	349,000	436,000	**436,000**
Catch Basin Maintenance:							
712	Catch Basin Work	0	0	0	10,000	0	**0**
713	Clean Catch Basins	0	0	0	10,000	0	**0**
		0	0	0	20,000	0	**0**
Maintenance No C&G Streets:							
714	Asphalt Patching	5,408	3,879	7,000	5,000	5,000	**5,000**
715	Crackfill	33	0	0	0	0	**0**
717	Shoulder & Gutter Repair	0	298	7,000	3,000	3,000	**3,000**
718	Chipseal	0	0	0	0	0	**0**
719	GEO Database (Mapping)	0	0	0	0	0	**0**
720	Non Motorized Maintenance	23,883	8,071	24,270	13,020	15,000	**15,000**
722	Bridge Maintenance	650	1,802	12,000	8,000	10,000	**10,000**
724	Mapping - GIS	0	0	0	0	0	**0**
725	Bike Lane Sweeping	1,902	0	3,000	3,000	3,000	**3,000**
727	Insurance deductible	0	0	10,000	10,000	10,000	**10,000**
751	Storm Water Utility	674	62	0	0	0	**0**
		32,550	14,112	63,270	42,020	46,000	**46,000**
		516,246	**479,167**	**479,285**	**517,624**	**547,000**	**547,000**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 474 Traffic Services

Account Description		**2011/12 Actual**	**2012/13 Actual**	**2013/14 Adopted**	**2013/14 Projected**	**2014/15 Proposed**	**2014/15 Adopted**
Personal Services							
202-474-000-706.000	Salaries and Wages	122,536	138,097	152,121	152,121	160,596	160,596
202-474-000-707.000	Wages-Temporary	5,533	4,578	3,528	3,528	3,528	3,528
202-474-000-709.000	Overtime	12,427	10,073	16,311	16,311	15,377	15,377
202-474-000-715.000	Employers FICA	11,968	12,478	13,155	13,155	13,732	13,732
202-474-000-719.000	Health Insurance	27,157	14,381	17,899	11,692	16,828	16,828
202-474-000-719.678	RX Drug Insurance	7,012	1,267	0	0	0	0
202-474-000-719.679	Health Insurance Deductible	145	1,114	2,553	1,329	2,003	2,003
202-474-000-722.000	Pension-General	14,079	15,932	16,708	22,410	22,032	22,032
202-474-000-724.000	Unemployment Comp.	1,229	1,108	1,085	200	269	269
202-474-000-724.001	Workers Compensation	3,041	3,004	1,723	3,369	1,871	1,871
202-474-000-725.000	Other Fringe Benefits	2,240	2,175	2,432	1,603	2,532	2,532
		207,367	204,207	227,515	225,718	238,768	238,768
Material and Supplies:							
202-474-000-759.000	Small Tools	497	511	3,000	2,000	3,000	3,000
202-474-000-782.000	Materials	31,755	25,560	34,513	34,513	30,009	30,009
		32,252	26,071	37,513	36,513	33,009	33,009
Contractual and Other:							
202-474-000-818.000	Contractual Services	67,961	35,920	48,815	67,138	48,815	48,815
202-474-000-920.000	Utilities	67,463	95,452	82,000	55,802	55,000	55,000
202-474-000-933.000	Equipment Maintenanace	39,568	61,525	62,631	62,631	62,631	62,631
202-474-000-943.000	Equipment Rental - MP	27,902	24,500	44,300	38,056	54,284	54,284
202-474-000-962.000	Uncollectible Accounts	3,875	0	0	0	0	0
202-474-000-966.000	PW Overhead	27,777	13,884	29,700	15,000	18,900	18,900
202-474-000-967.000	ENG Overhead	83,503	112,629	101,574	119,178	119,178	119,178
		318,049	343,910	369,020	357,805	358,808	358,808
Traffic Services		**557,668**	**574,188**	**634,048**	**620,036**	**630,585**	**630,585**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 474 Traffic Services

WORK PROJECT DETAIL

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Work Project Titles:							
780	Traffic Eng. Office - 1/2 Major St.	94,317	104,848	101,000	101,000	101,000	**101,000**
781	Traffic Signals-City	189,253	215,259	222,677	220,000	220,000	**220,000**
781B	Traffic Signals-Brooklyn	150	1,158	300	510	300	**300**
781C	Traffic Signals-Concord	188	0	500	500	500	**500**
781G	Traffic Signals-Grass Lake	751	1,061	1,200	1,200	1,200	**1,200**
781J	Traffic Signals-County	10,049	9,604	14,000	14,000	14,000	**14,000**
781S	Traffic Signals-State (City Share)	45,188	99,276	70,000	70,000	70,000	**70,000**
781T	Tree Trimming	307	208	300	300	300	**300**
782	Traffic Signs	96,811	71,047	101,682	90,526	100,896	**100,896**
783	Pavement Marking	61,483	29,919	68,000	68,000	68,000	**68,000**
784	Railroad Signals	6,815	6,001	8,389	8,000	8,389	**8,389**
785	Emergency Equipment	536	0	2,000	2,000	2,000	**2,000**
788	Traffic Records & Studies	202	10,664	10,000	11,000	11,000	**11,000**
788A-G	JACTS Traffic Counts, etc…	6,278	3,927	10,000	9,000	9,000	**9,000**
790xx	Traffic Accident-Billable	0	102	0	0	0	**0**
791	Traffic Sign Inventory	546	6,273	10,000	10,000	10,000	**10,000**
792	Storm Water Utilities	14,336	12,530	14,000	14,000	14,000	**14,000**
793	TSC Signal Interconnect	1,123	0	0	0	0	**0**
794	Street Light Inventory	27,383	2,311	0	0	0	**0**
795	St. Light Update-GIS	1,952	0	0	0	0	**0**
		557,668	**574,188**	**634,048**	**620,036**	**630,585**	**630,585**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 478 Winter Maintenance

Account Description		**2011/12 Actual**	**2012/13 Actual**	**2013/14 Adopted**	**2013/14 Projected**	**2014/15 Proposed**	**2014/15 Adopted**
Personal Services:							
202-478-000-706.000	Salaries and Wages	18,086	30,332	34,000	46,000	34,000	34,000
202-478-000-707.000	Wages-Temporary	0	513	0	0	0	0
202-478-000-709.000	Overtime	7,567	10,570	24,000	43,000	24,000	24,000
202-478-000-715.000	Employers FICA	1,909	3,002	4,437	6,809	4,437	4,437
202-478-000-719.000	Health Insurance	6,176	9,621	8,211	14,522	10,734	10,734
202-478-000-719.678	RX Drug Insurance	1,622	104	0	0	0	0
202-478-000-719.679	Health Insurance Deduct.	27	1,076	1,108	1,587	1,173	1,173
202-478-000-722.000	Pension-General	2,363	4,057	5,754	8,838	7,262	7,262
202-478-000-724.000	Unemployment Comp.	596	1,277	441	134	87	87
202-478-000-724.001	Workers Compensation	496	756	1,346	2,287	1,491	1,491
202-478-000-725.000	Other Fringe Benefits	343	495	731	1,066	788	788
		39,185	61,803	80,028	124,243	83,972	83,972
Material and Supplies:							
202-478-000-782.000	Materials	52,864	65,209	95,000	185,000	95,000	95,000
		52,864	65,209	95,000	185,000	95,000	95,000
Contractual and Other:							
202-478-000-818.000	Contractual Services	0	0	5,000	10,000	5,000	5,000
202-478-000-943.000	Equipment Rental - MP	37,346	61,123	119,029	140,000	121,028	121,028
202-478-000-966.000	PW Overhead	19,897	21,009	34,800	44,500	29,000	29,000
		57,243	82,132	158,829	194,500	155,028	155,028
Winter Maintenance		**149,292**	**209,144**	**333,857**	**503,743**	**334,000**	**334,000**

WORK PROJECT DETAIL

Work Project Titles:							
790	**Snowplowing**	14,828	34,211	110,000	170,000	110,000	**110,000**
791	**Hauling Snow**	6,677	19,818	20,000	82,743	20,000	**20,000**
792	**Salting**	127,787	151,536	203,857	251,000	204,000	**204,000**
795	**Winter Storm Cleanup**	0	3,579	0	0	0	**0**
		149,292	**209,144**	**333,857**	**503,743**	**334,000**	**334,000**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 484 Transfers To Other Funds

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Contractual and Other:							
202-484-000-999.203	Cont.-Local Street Fund	200,000	380,000	330,000	0	330,000	**330,000**
202-484-000-999.324	Cont.-2003 MTF Bond D/S	260,369	261,921	0	0	0	**0**
		460,369	641,921	330,000	0	330,000	**330,000**
***Transfers To Other Funds**		**460,369**	**641,921**	**330,000**	**0**	**330,000**	**330,000**

Fund 202 Major Street Fund
Dept 498 Trunkline Maintenance

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
202-498-000-706.000	Salaries and Wages	22,988	34,732	35,000	35,000	35,000	**35,000**
202-498-000-707.000	Wages-Temporary	1,743	1,255	0	63	0	**0**
202-498-000-709.000	Overtime	1,968	2,767	6,000	10,000	6,000	**6,000**
202-498-000-715.000	Employers FICA	1,364	1,813	3,137	3,447	3,137	**3,137**
202-498-000-719.000	Health Insurance	4,608	6,959	8,453	8,876	11,050	**11,050**
202-498-000-719.678	RX Drug Insurance	1,248	880	0	0	0	**0**
202-498-000-719.679	Health Insurance Deductible	0	375	1,141	1,208	1,208	**1,208**
202-498-000-722.000	Pension-General	1,497	2,357	4,067	4,469	5,133	**5,133**
202-498-000-724.000	Unemployment Comp.	245	343	312	68	62	**62**
202-498-000-724.001	Workers Compensation	392	541	951	1,158	1,054	**1,054**
202-498-000-725.000	Other Fringe Benefits	238	372	749	809	809	**809**
		36,291	52,394	59,810	65,098	63,453	**63,453**
Material and Supplies:							
202-498-000-782.000	Materials	25,148	51,334	46,370	46,370	46,370	**46,370**
		25,148	51,334	46,370	46,370	46,370	**46,370**
Contractual and Other:							
202-498-000-943.000	Equipment Rental	42,463	48,934	64,320	61,132	64,777	**64,777**
202-498-000-966.000	PW Overhead	14,246	15,967	24,600	22,500	20,500	**20,500**
		56,709	64,901	88,920	83,632	85,277	**85,277**
Trunkline Maintenance		**118,148**	**168,629**	**195,100**	**195,100**	**195,100**	**195,100**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 505 State Highway Construction

Account Description		**2011/12 Actual**	**2012/13 Actual**	**2013/14 Adopted**	**2013/14 Projected**	**2014/15 Proposed**	**2014/15 Adopted**
Contractual and Other:							
202-505-000-950.000	State Highway Const.-City	399,257	228,011	143,638	663,793	570,820	**570,820**
202-505-000-950.001	State Highway Const.-Fed/St.	5,070,200	3,993,458	583,322	1,535,178	1,536,940	**1,536,940**
		5,469,457	4,221,469	726,960	2,198,971	2,107,760	**2,107,760**
State Highway Construction		**5,469,457**	**4,221,469**	**726,960**	**2,198,971**	**2,107,760**	**2,107,760**

Work Project Titles:	**Fed./State**	**Special Assessments**	**Fund Balance**	**Total**
Fourth: Linden to Griswold	800	0	200	**1,000**
Blackstone: Washington to Glick	800	0	200	**1,000**
Francis: Mason to Washington	800	0	200	**1,000**
Monroe: West Ave to Clinton Road	0	36,794	(36,794)	**0**
Past MDOT Projects	0	0	22,000	**22,000**
Lewis St Bridge Replacement	636,500	0	33,500	**670,000**
North: Kennedy to Elm	460,000	98,109	16,891	**575,000**
West Avenue: Bloomfield to High	63,040	88,200	(72,440)	**78,800**
Wisner: Argyle to Boardman (Cat F)	375,000	358,501	25,459	**758,960**
	1,536,940	**581,604**	**(10,784)**	**2,107,760**

(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.

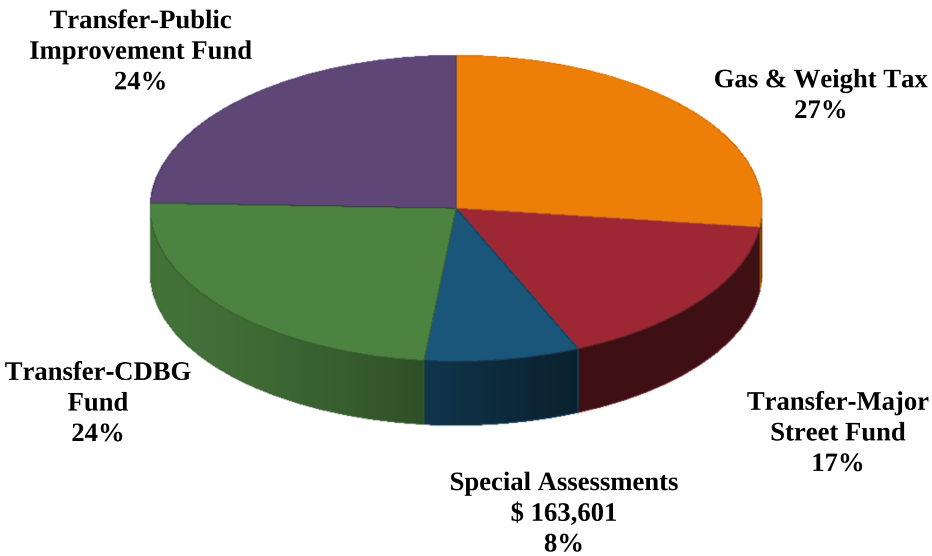
CHARACTER - This Fund is to be used:

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.

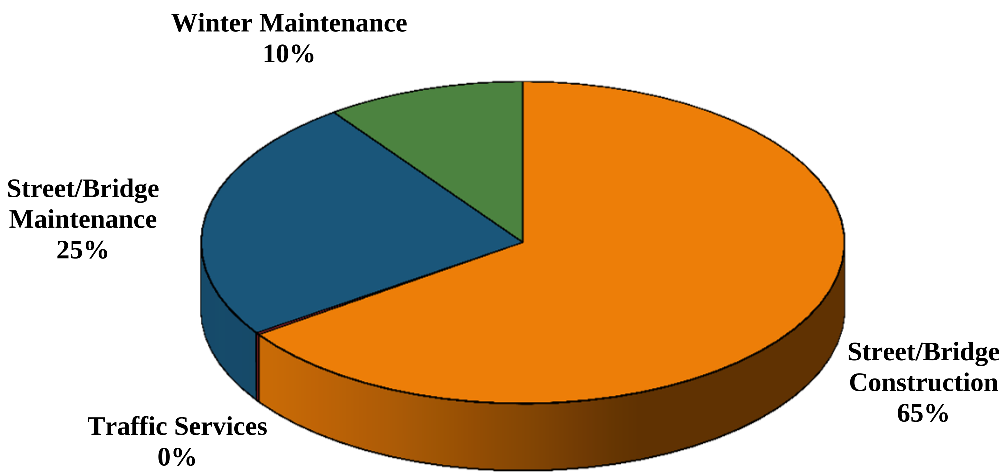
AUTHORIZATION- The Local Street Fund was established on July 1, 1972, as required by Act 51 of the Public Acts of 1951, as amended.

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Local Street Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2014/15 Adopted Budget
Local Street Fund
Summary of Revenues, Expenditures and Changes in Fund Balances

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues:						
State Gas & Weight Tax	565,228	567,728	540,250	560,000	540,250	**540,250**
State Extra Winter Maintenance	0	0	0	51,503	0	**0**
Miscellaneous	19	157	0	500	0	**0**
Contributions From Other Funds	832,496	1,006,946	614,420	54,699	1,460,601	**1,460,601**
	1,397,743	1,574,831	1,154,670	666,702	2,000,851	**2,000,851**
Expenditures:						
Street & Bridge Construction	734,344	763,057	655,384	345,285	1,269,953	**1,269,953**
Street & Bridge Maintenance	482,843	509,416	486,018	472,463	476,484	**476,484**
Traffic Services	4,453	1,443	18,021	3,957	3,959	**3,959**
Winter Maintenance	53,025	102,670	195,502	229,770	194,713	**194,713**
Transfers To Other Funds	22,641	22,776	0	0	0	**0**
	1,297,306	1,399,362	1,354,925	1,051,475	1,945,109	**1,945,109**
Revenues Over (Under) Expenditures	100,437	175,469	(200,255)	(384,773)	55,742	**55,742**
Fund Balance - Beginning of Year	178,028	278,465	453,934	453,934	69,161	**69,161**
Fund Balance - End of Year	**278,465**	**453,934**	**253,679**	**69,161**	**124,903**	**124,903**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 203 Local Street Fund

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
203-000-000-569.000	Act 51 Gas & Weight Tax	565,228	567,728	540,250	560,000	540,250	**540,250**
203-000-000-569.478	Act 51 - Extra Winter Maint.	0	0	0	51,503	0	**0**
203-000-000-664.000	Interest	19	157	0	500	0	**0**
203-000-000-699.202	Cont.-Major Street Fund	200,000	380,000	330,000	0	330,000	**330,000**
203-000-000-699.245	Cont.-Public Improvemt. Fd.	31,890	306,832	127,120	0	489,500	**489,500**
203-000-000-699.286	Cont.-CDBG Fund	463,481	126,879	1,000	0	477,500	**477,500**
203-000-000-699.895	Cont.-Special Assessmt. Fd.	137,125	193,235	156,300	54,699	163,601	**163,601**
Total Revenues		**1,397,743**	**1,574,831**	**1,154,670**	**666,702**	**2,000,851**	**2,000,851**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 451 Street & Bridge Construction

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services :							
203-451-000-706.000	Salaries and Wages	57,408	41,562	49,024	25,308	52,348	**52,348**
203-451-000-709.000	Overtime	3,908	2,796	1,986	1,000	1,891	**1,891**
203-451-000-715.000	Employers FICA	4,614	3,230	3,903	2,013	4,149	**4,149**
203-451-000-719.000	Health Insurance	12,773	9,404	3,192	4,890	5,485	**5,485**
203-451-000-719.678	RX Drug Insurance	2,293	671	0	0	0	**0**
203-451-000-719.679	Health Insurance Deduct.	503	732	469	596	653	**653**
203-451-000-722.000	Pension-General	5,754	4,401	5,061	3,614	6,791	**6,791**
203-451-000-724.000	Unemployment Comp.	439	248	401	42	88	**88**
203-451-000-724.001	Workers Compensation	603	425	606	295	610	**610**
203-451-000-725.000	Other Fringe Benefits	1,597	1,158	800	399	825	**825**
		89,892	64,627	65,442	38,157	72,840	**72,840**
Material and Supplies:							
203-451-000-782.000	Materials	3,728	34	1,500	1,500	1,500	**1,500**
		3,728	34	1,500	1,500	1,500	**1,500**
Contractual and Other:							
203-451-000-818.000	Contractual Services	596,993	665,722	524,782	286,676	1,151,222	**1,151,222**
203-451-000-943.000	Equipment Rental - MP	146	0	500	255	500	**500**
203-451-000-962.000	Uncollectible Accounts	634	0	0	281	500	**500**
203-451-000-966.000	PW Overhead	120	54	500	0	0	**0**
203-451-000-967.000	ENG Overhead	42,831	32,620	62,660	18,416	43,391	**43,391**
		640,724	698,396	588,442	305,628	1,195,613	**1,195,613**
Street Construction		**734,344**	**763,057**	**655,384**	**345,285**	**1,269,953**	**1,269,953**

WORK PROJECT DETAIL

Work Project Titles:	Funding S/A	Fund Bal.	PIF	CDBG	Total Cost
Beverly Park Place: West Ave to East End	-	82,649	-	-	**82,649**
Hamilton: Argyle to North End	54,814	6,703	-	174,483	**236,000**
Local St. Const.-Misc	-	3,500	-	-	**3,500**
Local Street Planning & Permits	-	25,000	-	-	**25,000**
Michigan Avenue: Blackstone to Francis	-	20,500	489,500	-	**510,000**
VanBuren: Steward to Blackstone	108,787	-	-	303,017	**411,804**
Webster: Oakdale to Elmwood	-	1,000	-	-	**1,000**
	163,601	**139,352**	**489,500**	**477,500**	**1,269,953**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 463 Street & Bridge Maintenance

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
203-463-000-706.000	Salaries and Wages	121,031	128,781	121,000	111,000	111,000	**111,000**
203-463-000-707.000	Wages-Temporary	4,843	8,150	6,000	6,000	6,000	**6,000**
203-463-000-709.000	Overtime	714	1,089	5,000	4,000	4,000	**4,000**
203-463-000-715.000	Employers FICA	9,928	9,874	10,098	9,257	9,257	**9,257**
203-463-000-719.000	Health Insurance	31,216	36,916	29,222	34,000	35,043	**35,043**
203-463-000-719.678	RX Drug Insurance	8,182	3,358	0	0	0	**0**
203-463-000-719.679	Health Insurance Deductible	111	2,467	3,945	3,830	3,830	**3,830**
203-463-000-722.000	Pension-General	11,798	12,713	12,499	11,420	14,398	**14,398**
203-463-000-724.000	Unemployment Comp.	1,385	948	1,003	182	182	**182**
203-463-000-724.001	Workers Compensation	2,595	2,823	3,062	3,110	3,110	**3,110**
203-463-000-725.000	Other Fringe Benefits	1,986	1,853	2,589	2,164	2,164	**2,164**
		193,789	208,972	194,418	184,963	188,984	**188,984**
Material and Supplies:							
203-463-000-782.000	Materials	55,641	63,058	70,000	70,000	70,000	**70,000**
		55,641	63,058	70,000	70,000	70,000	**70,000**
Contractual and Other:							
203-463-000-818.000	Contractual Services	1,660	1,185	0	0	0	**0**
203-463-000-943.000	Equipment Rental - MP	133,816	162,164	146,000	160,000	160,000	**160,000**
203-463-000-960.000	Education & Training	330	424	0	0	0	**0**
203-463-000-966.000	PW Overhead	97,607	73,613	75,600	57,500	57,500	**57,500**
		233,413	237,386	221,600	217,500	217,500	**217,500**
Street Maintenance		**482,843**	**509,416**	**486,018**	**472,463**	**476,484**	**476,484**

WORK PROJECT DETAIL

(See Detail Next Page)

Work Project Titles:						
Street Cleaning	72,677	56,164	77,000	82,000	37,000	37,000
Maintenance C&G Streets	378,573	414,650	356,000	341,463	403,484	403,484
Maintenance Catch Basins	0	0	0	14,000	0	0
Maint. No C&G Streets	31,593	38,602	53,018	35,000	36,000	36,000
	482,843	**509,416**	**486,018**	**472,463**	**476,484**	**476,484**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

WORK PROJECT DETAIL

Fund 203 Local Street Fund
Dept 463 Street Maintenance

Dept.	Account Description	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Street Cleaning:							
900	Machine Sweeping	0	0	0	30,000	0	0
901	Haul Sweepings	0	0	0	15,000	0	0
902	Hand Cleaning	72,256	54,243	73,000	35,000	35,000	35,000
903	Leaf Pickup	0	0	0	0	0	0
904	Clean Alleys	421	1,921	4,000	2,000	2,000	2,000
		72,677	56,164	77,000	82,000	37,000	37,000
Maintenance C&G Streets:							
905	Asphalt Patching	228,300	261,778	254,000	252,000	312,000	312,000
906	Concrete Patching	0	1,016	5,000	4,463	4,484	4,484
907	Curb & Gutter Repair	25,734	18,355	35,000	25,000	25,000	25,000
908	Crackfill	4,355	274	12,000	10,000	12,000	12,000
909	Parkway Maintenance	120,184	133,227	50,000	50,000	50,000	50,000
911	Chipseal	0	0	0	0	0	0
		378,573	414,650	356,000	341,463	403,484	403,484
Maintenance Catch Basins:							
912	Catch Basin Work	0	0	0	8,000	0	0
913	Clean Catch Basins	0	0	0	6,000	0	0
		0	0	0	14,000	0	0
Maintenance No C&G Streets:							
914	Grade & Gravel	22,208	20,652	30,000	20,000	20,000	20,000
915	Asphalt Patching	0	0	0	0	0	0
916	Crackfill	0	0	0	0	0	0
917	Dust Prevention	2,425	3,231	4,000	4,000	4,000	4,000
918	Shoulder & Gutter Repair	5,760	14,719	12,818	8,000	8,000	8,000
920	Railroad ROW Maintenance	0	0	0	0	0	0
922	Bridge Maintenenace	0	0	5,000	3,000	4,000	4,000
933	Streetscape Maintenance	1,200	0	1,200	0	0	0
		31,593	38,602	53,018	35,000	36,000	36,000
		482,843	**509,416**	**486,018**	**472,463**	**476,484**	**476,484**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 474 Traffic Services

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
203-474-000-706.000	Salaries and Wages	1,554	629	6,000	1,000	1,000	**1,000**
203-474-000-709.000	Overtime	330	0	300	0	300	**300**
203-474-000-715.000	Employers FICA	158	46	482	77	99	**99**
203-474-000-719.000	Health Insurance	393	137	706	384	105	**105**
203-474-000-719.678	RX Drug Insurance	67	21	0	0	0	**0**
203-474-000-719.679	Health Insurance Deductible	23	7	101	8	12	**12**
203-474-000-722.000	Pension-General	195	63	625	117	163	**163**
203-474-000-724.000	Unemployment Comp.	7	0	43	10	2	**2**
203-474-000-724.001	Workers Compensation	32	10	68	95	12	**12**
203-474-000-725.000	Other Fringe Benefits	22	7	96	16	16	**16**
		2,781	920	8,421	1,707	1,709	**1,709**
Material and Supplies:							
203-474-000-782.000	Materials	0	0	500	500	500	**500**
		0	0	500	500	500	**500**
Contractual and Other:							
203-474-000-943.000	Equipment Rental - MP	280	108	5,100	1,000	1,000	**1,000**
203-474-000-966.000	DPW Overhead	607	154	3,000	750	750	**750**
203-474-000-967.000	ENG Overhead	785	261	1,000	0		
		1,672	523	9,100	1,750	1,750	**1,750**
Capital Outlay:							
Traffic Services		**4,453**	**1,443**	**18,021**	**3,957**	**3,959**	**3,959**

WORK PROJECT DETAIL

Work Project Titles:							
980	**Traffic Office -1/2 Local St.**	2,287	769	1,000	1,000	1,000	**1,000**
981	**Traffic Signs**	2,166	675	17,021	2,957	2,959	**2,959**
982	**Pavement Marking**	0	0	0	0	0	**0**
		4,453	**1,444**	**18,021**	**3,957**	**3,959**	**3,959**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 478 Winter Maintenance

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services							
203-478-000-706.000	Salaries and Wages	7,359	16,852	30,000	40,000	30,000	30,000
203-478-000-707.000	Wages-Temporary	0	311	0	0	0	0
203-478-000-709.000	Overtime	1,202	1,478	8,000	10,000	8,000	8,000
203-478-000-715.000	Employers FICA	636	1,346	2,907	3,825	2,907	2,907
203-478-000-719.000	Health Insurance	2,071	4,557	7,245	12,628	9,471	9,471
203-478-000-719.678	RX Drug Insurance	545	10	0	0	0	0
203-478-000-719.679	Health Insurance Deductible	6	519	978	978	1,035	1,035
203-478-000-722.000	Pension-General	788	1,816	3,770	4,965	4,758	4,758
203-478-000-724.000	Unemployment Comp.	193	642	545	650	313	313
203-478-000-724.001	Workers Compensation	174	393	882	800	536	536
203-478-000-725.000	Other Fringe Benefits	140	293	642	924	693	693
		13,114	28,217	54,969	74,770	57,713	57,713
Material and Supplies:							
203-478-000-782.000	Materials	18,350	29,050	47,733	60,000	48,000	48,000
		18,350	29,050	47,733	60,000	48,000	48,000
Contractual and Other:							
203-478-000-943.000	Equipment Rental - MP	15,178	36,957	70,000	70,000	70,000	70,000
203-478-000-966.000	PW Overhead	6,383	8,446	22,800	25,000	19,000	19,000
		21,561	45,403	92,800	95,000	89,000	89,000
Winter Maintenance		**53,025**	**102,670**	**195,502**	**229,770**	**194,713**	**194,713**

WORK PROJECT DETAIL

Work Project Titles:							
990	Snowplowing	8,007	22,286	70,000	78,050	70,000	**70,000**
991	Hauling Snow	1,461	272	5,000	10,000	5,000	**5,000**
992	Salting	43,557	80,112	120,502	141,720	119,713	**119,713**
994	Ice Damage	0	0	0	0	0	**0**
		53,025	**102,670**	**195,502**	**229,770**	**194,713**	**194,713**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 484 Transfers To Other Funds

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Contractual and Other:							
203-484-000-999.324	Cont.-2003 MTF Bond D/S	22,641	22,776	0	0	0	0
		22,641	22,776	0	0	0	0
***Transfers To Other Funds**		**22,641**	**22,776**	**0**	**0**	**0**	**0**

(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 2014/15 Adopted Budget
Analysis of Changes in Fund Balance

Fund 208 Ella W. Sharp Park Operating Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues:						
General	402,377	354,055	457,500	412,000	495,000	**495,000**
Sharp Park Mini-Golf Course	107,162	96,790	112,000	113,500	115,600	**115,600**
Parks & Facilities Maintenance	165,611	174,169	123,550	157,668	114,280	**114,280**
	675,150	625,014	693,050	683,168	724,880	**724,880**
Expenditures:						
Mini-Golf Course	33,394	36,703	53,258	48,226	52,947	**52,947**
Parks & Recreation	641,999	590,451	635,332	634,857	551,432	**551,432**
Parks & Facilities Maintenance	0	0	0	0	116,946	**116,946**
	675,393	627,154	688,590	683,083	721,325	**721,325**
Excess of Revenues Over (Under) Expenditures	(243)	(2,140)	4,460	85	3,555	**3,555**
Fund Balance - Beginning of Year	11,533	11,290	9,150	9,150	9,235	**9,235**
Fund Balance - End of Year	**11,290**	**9,150**	**13,610**	**9,235**	**12,790**	**12,790**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 208 Ella W. Sharp Park Operating Fund

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Dept 000 General (Incl.Golf Course):							
208-000-000-643.000	Golf Balls-Tees-Pullcarts	6,134	4,012	7,500	6,500	7,500	**7,500**
208-000-000-644.000	Merchandise	24,006	22,165	42,000	35,000	60,000	**60,000**
208-000-000-646.000	Golf Cart Rental	112,747	94,113	118,000	118,000	127,500	**127,500**
208-000-000-651.001	Golf Fees	255,180	229,439	285,000	245,000	290,000	**290,000**
208-000-000-664.000	Interest	10	26	0	0	0	**0**
208-000-000-685.677	Insurance Refund - W/C	0	0	0	0	0	**0**
208-000-000-698.000	Miscellaneous	4,300	4,300	5,000	7,500	10,000	**10,000**
		402,377	354,055	457,500	412,000	495,000	**495,000**
Dept 584 Sharp Park Mini-Golf Course:							
208-584-000-644.000	Merchandise	8,975	9,527	12,000	7,000	7,100	**7,100**
208-584-000-651.001	Golf Fees	98,187	87,263	100,000	106,500	108,500	**108,500**
		107,162	96,790	112,000	113,500	115,600	**115,600**
Dept 697 Parks & Facilities Maintenance:							
208-697-000-699.101	Contribution - General Fund	125,000	140,972	95,000	131,000	87,500	**87,500**
208-697-000-699.718	Cont.-Sharp Pk. Endow. Fd.	40,611	33,197	28,550	26,668	26,780	**26,780**
		165,611	174,169	123,550	157,668	114,280	**114,280**
Total Revenues		**675,150**	**625,014**	**693,050**	**683,168**	**724,880**	**724,880**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

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

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
208-584-000-707.000	Wages-Temporary	19,165	23,795	28,720	25,000	28,613	28,613
208-584-000-715.000	Employers FICA	1,603	1,807	2,197	2,197	2,189	2,189
208-584-000-724.000	Unemployment Comp.	820	825	1,097	1,097	599	599
208-584-000-724.001	Workers Compensation	482	594	661	594	658	658
		22,070	27,021	32,675	28,888	32,059	32,059
Material And Supplies:							
208-584-000-745.000	Program Supplies	3,783	3,421	6,000	6,000	6,000	6,000
208-584-000-778.000	Equipment Maint Supplies	0	493	1,000	0	1,000	1,000
		3,783	3,914	7,000	6,000	7,000	7,000
Contractual And Other:							
208-584-000-818.584	Cont. Serv. - Mini-Golf Imp.	944	0	5,000	0	0	0
208-584-000-853.000	Telephone	719	660	1,000	750	800	800
208-584-000-914.000	Insurance	81	82	83	88	88	88
208-584-000-920.000	Utilities	5,086	5,026	6,500	12,500	12,500	12,500
208-584-000-933.000	Equipment Maintenance	711	0	1,000	0	500	500
		7,541	5,768	13,583	13,338	13,888	13,888
Mini-Golf Course		**33,394**	**36,703**	**53,258**	**48,226**	**52,947**	**52,947**

Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Mini-Golf Course***			
Fund-Activity:	***208-584***			
PT	Part Time - Recreation		**10**	**28,613**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Parks & Recreation***			
Fund-Activity:	***208-691***			
012	Superintendent of Ella Sharp Park	1		79,350
306	Greenskeeper	1		48,755
PT	Part Time - Recreation		28	125,545
		2	**28**	253,650
	Less: To 101-697 - Superintendent of Ella Sharp Park (1/3)			-26,450
	To 208-697 - Superintendent of Ella Sharp Park (1/3)			-26,450
	Activity Total			**200,750**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

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

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
208-691-000-702.000	Termination Pay	0	0	0	0	0	0
208-691-000-706.000	Salaries and Wages	123,888	98,811	109,636	101,655	75,205	75,205
208-691-000-707.000	Wages-Temporary	161,486	134,679	141,800	152,500	125,545	125,545
208-691-000-709.000	Overtime	10,386	8,995	8,500	9,000	4,250	4,250
208-691-000-715.000	Employers FICA	23,390	17,745	19,839	19,839	16,009	16,009
208-691-000-719.000	Health Insurance	22,538	16,033	22,717	23,853	19,581	19,581
208-691-000-719.678	RX Drug Insurance	6,427	2,056	0	0	0	0
208-691-000-719.679	Health Insurance Deductible	371	1,503	3,000	3,150	2,100	2,100
208-691-000-722.000	Pension-General	12,724	10,703	10,817	10,817	10,481	10,481
208-691-000-724.000	Unemployment Comp.	6,850	4,695	6,143	6,143	1,848	1,848
208-691-000-724.001	Workers Compensation	7,003	5,272	5,769	5,769	4,813	4,813
208-691-000-725.000	Other Fringe Benefits	608	416	1,611	1,611	1,361	1,361
		375,671	300,908	329,832	334,337	261,193	261,193
Material and Supplies:							
208-691-000-745.000	Program Supplies	9,719	12,945	10,000	14,000	10,000	10,000
208-691-000-745.002	Program Supplies for Resale	83,054	90,984	90,000	92,000	100,000	100,000
208-691-000-751.000	Gasoline	24,515	19,599	26,500	26,500	17,000	17,000
208-691-000-758.000	Laundry	1,629	1,585	2,000	2,000	2,000	2,000
208-691-000-776.000	Custodial Supplies	1,724	964	2,500	2,500	2,250	2,250
208-691-000-778.000	Equipment Maint Supplies	26,419	26,461	25,000	25,000	18,000	18,000
208-691-000-783.000	Seed and Sod	35,515	36,426	38,000	38,000	33,000	33,000
		182,575	188,964	194,000	200,000	182,250	182,250
Contractual and Other:							
208-691-000-810.000	EPAY Costs	5,170	6,246	7,000	8,500	9,000	9,000
208-691-000-818.000	Contractual Services	6,720	14,752	7,400	7,400	7,400	7,400
208-691-000-853.000	Telephone	4,313	4,718	6,300	6,300	6,300	6,300
208-691-000-914.000	Insurance	5,611	5,282	5,300	6,300	8,750	8,750
208-691-000-920.000	Utilities	33,085	35,019	39,500	28,500	32,000	32,000
208-691-000-931.000	Building Maintenance	5,987	6,227	7,500	7,500	6,500	6,500
208-691-000-933.000	Equipment Maintenance	418	1,906	5,000	5,000	4,000	4,000
208-691-000-939.000	Vehicle Maintenance	2,841	3,395	3,000	3,000	500	500
208-691-000-941.000	Rentals	503	2,220	2,500	520	500	500
208-691-000-944.661	Equipment Rental - MP	16,055	16,804	25,000	24,500	32,039	32,039
		80,703	96,569	108,500	97,520	106,989	106,989
Capital Outlay:							
208-691-000-974.690	Land Imp.-Forestry	3,050	4,010	3,000	3,000	1,000	1,000
		3,050	4,010	3,000	3,000	1,000	1,000
Parks And Recreation		**641,999**	**590,451**	**635,332**	**634,857**	**551,432**	**551,432**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Parks & Facilities Maintenance***			
Fund-Activity:	***208-697***			
PT	Part Time - Recreation		4	40,606
			4	40,606
	Add: To 208-697 - Superintendent of Ella Sharp Park (1/3)			26,450
	Activity Total			**67,056**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 208 Ella W. Sharp Park Operating Fund
Dept 697 Parks & Facilities Maintenance

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
208-697-000-702.000	Termination Pay	0	0	0	0	0	0
208-697-000-706.000	Salaries and Wages	0	0	0	0	26,450	26,450
208-697-000-707.000	Wages-Temporary	0	0	0	0	40,606	40,606
208-697-000-709.000	Overtime	0	0	0	0	4,250	4,250
208-697-000-715.000	Employers FICA	0	0	0	0	5,131	5,131
208-697-000-719.000	Health Insurance	0	0	0	0	1,978	1,978
208-697-000-719.679	Health Insurance Deductible	0	0	0	0	300	300
208-697-000-722.000	Pension-General	0	0	0	0	3,312	3,312
208-697-000-724.000	Unemployment Comp.	0	0	0	0	273	273
208-697-000-724.001	Workers Compensation	0	0	0	0	1,543	1,543
208-697-000-725.000	Other Fringe Benefits	0	0	0	0	353	353
		0	0	0	0	84,196	84,196
Material and Supplies:							
208-697-000-751.000	Gasoline	0	0	0	0	9,500	9,500
208-697-000-758.000	Laundry	0	0	0	0	0	0
208-697-000-776.000	Custodial Supplies	0	0	0	0	250	250
208-697-000-778.000	Equipment Maint Supplies	0	0	0	0	7,000	7,000
208-697-000-783.000	Seed and Sod	0	0	0	0	5,000	5,000
		0	0	0	0	21,750	21,750
Contractual and Other:							
208-697-000-818.000	Contractual Services	0	0	0	0	0	0
208-697-000-914.000	Insurance	0	0	0	0	500	500
208-697-000-920.000	Utilities	0	0	0	0	3,500	3,500
208-697-000-931.000	Building Maintenance	0	0	0	0	1,000	1,000
208-697-000-933.000	Equipment Maintenance	0	0	0	0	1,000	1,000
208-697-000-939.000	Vehicle Maintenance	0	0	0	0	2,500	2,500
208-697-000-941.000	Rentals	0	0	0	0	500	500
208-697-000-944.661	Equipment Rental - MP	0	0	0	0	0	0
		0	0	0	0	9,000	9,000
Capital Outlay:							
208-697-000-974.690	Land Imp.-Forestry	0	0	0	0	2,000	2,000
		0	0	0	0	2,000	2,000
Parks & Facilities Maintenance		**0**	**0**	**0**	**0**	**116,946**	**116,946**

(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 2014/15 Adopted Budget
Analysis of Changes in Fund Balance

Fund 210 Land Acquisition Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	30,000	12,830	0	0	0	**0**
Expenditures	28,560	15,973	0	0	0	**0**
Excess of Revenues Over (Under) Expenditures	1,440	(3,143)	0	0	0	**0**
Fund Balance - Beginning of Year	1,703	3,143	0	0	0	**0**
Fund Balance - End of Year	**3,143**	**0**	**0**	**0**	**0**	**0**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 210   Land Acquisition Fund

Account Description	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
210-000-000-664.000 Interest	0	0	0	0	0	**0**
210-000-000-673.001 Sale Of Fixed Assets-Land	0	0	0	0	0	**0**
210-000-000-699.245 Contrib. - PIF Fund	30,000	12,830	0	0	0	**0**
Total Revenues	**30,000**	**12,830**	**0**	**0**	**0**	**0**

Expenditure Detail

Fund 210   Land Acquisition Fund
Dept 736   Acquisition

Account Description	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Contractual And Other:						
210-736-000-818.000 Contractual Service	0	0	0	0	0	**0**
210-736-000-956.001 Contingency	0	0	0	0	0	**0**
	0	0	0	0	0	**0**
Capital Outlay:						
210-736-000-973.000 Land Acquisition						
210-736-000-976.212 Buildings-Consumers Energy	28,560	15,973	0	0	0	**0**
	28,560	15,973	0	0	0	**0**
Total Expenditures	**28,560**	**15,973**	**0**	**0**	**0**	**0**

(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 2014/15 Adopted Budget
Analysis of Changes in Fund Balance

Fund 211 Housing Initiative Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	35	0	0	0	0	**0**
Expenditures	8,677	0	0	0	0	**0**
Excess of Revenues Over (Under) Expenditures	(8,642)	0	0	0	0	**0**
Fund Balance - Beginning of Year	8,642	0	0	0	0	**0**
Fund Balance - End of Year	**0**	**0**	**0**	**0**	**0**	**0**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 211 Housing Initiative Fund

Account Description	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
211-000-000-664.000 Interest	35	0	0	0	0	**0**
211-000-000-673.001 Sale Of Fixed Assets-Land	0	0	0	0	0	**0**
211-000-000-699.101 Contrib. - General Fund	0	0	0	0	0	**0**
Total Revenues	**35**	**0**	**0**	**0**	**0**	**0**

Expenditure Detail

Fund 211 Housing Initiative Fund
Dept 736 Acquisition

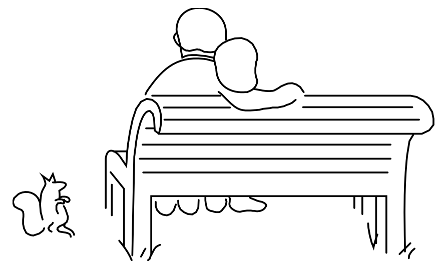
Account Description	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Contractual And Other:						
211-736-000-818.000 Contractual Service	0	0	0	0	0	**0**
211-736-000-914.000 Insurance	1,032	0	0	0	0	**0**
211-736-000-920.000 Utilities	0	0	0	0	0	**0**
211-736-000-930.000 Repairs and Maintenance	0	0	0	0	0	**0**
211-736-000-959.000 Property Taxes	781	0	0	0	0	**0**
211-736-000-999.101 Contribution - General Fund	6,864	0	0	0	0	**0**
	8,677	0	0	0	0	**0**
Capital Outlay:						
211-736-000-973.000 Land Acquisition	0	0	0	0	0	**0**
211-736-000-974.000 Land Improvements	0	0	0	0	0	**0**
	0	0	0	0	0	**0**
Total Expenditures	**8,677**	**0**	**0**	**0**	**0**	**0**

(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 2014/15 Adopted Budget
Analysis of Changes in Fund Balance

Fund 245 Public Improvement Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	1,054,307	1,026,712	933,700	931,500	1,055,500	**1,055,500**
Expenditures	1,120,044	1,443,679	1,056,848	1,140,606	1,128,825	**1,128,825**
Excess of Revenues Over (Under) Expenditures	(65,737)	(416,967)	(123,148)	(209,106)	(73,325)	**(73,325)**
Fund Balance - Beginning of Year	854,649	788,912	371,945	371,945	162,839	**162,839**
Fund Balance - End of Year	**788,912**	**371,945**	**248,797**	**162,839**	**89,514**	**89,514**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 245   Public Improvement Fund

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
245-000-000-403.000	Current Property Taxes	1,040,168	1,014,701	919,000	919,000	1,043,000	**1,043,000**
245-000-000-424.000	Payments In Lieu Of Taxes	6,642	4,919	6,700	5,000	5,000	**5,000**
245-000-000-664.000	Interest	7,497	7,092	8,000	7,500	7,500	**7,500**
Total Revenues		**1,054,307**	**1,026,712**	**933,700**	**931,500**	**1,055,500**	**1,055,500**

Expenditure Detail

Fund 245 Public Improvement Fund
Dept 245 Public Improvements-General

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Contractual and Other:							
245-245-000-956.001	Contingency	0	0	0	0	0	**0**
245-245-000-962.000	Uncollectible Accounts	8,752	0	7,500	10,000	7,500	**7,500**
245-245-000-999.202	Cont.-Major St. Fund	543,192	386,223	383,934	511,054	302,500	**302,500**
245-245-000-999.203	Cont.-Local St. Fund	31,890	306,832	127,120	0	489,500	**489,500**
245-245-000-999.210	Cont.-Land Acq. Fund	30,000	12,830	0	0	0	**0**
245-245-000-999.368	Rental - Building Auth. D/S	132,910	132,511	48,294	48,294	51,325	**51,325**
245-245-000-999.401	Contrib.- Capital Projects Fd.	321,993	540,325	450,000	445,639	205,000	**205,000**
245-245-000-999.583	Contrib.- SP Golf Prac.Ctr. Fc	10,000	12,000	10,000	10,000	10,000	**10,000**
		1,078,737	1,390,721	1,026,848	1,024,987	1,065,825	**1,065,825**
Capital Outlay:							
245-245-000-974.446	Storm Drain Construction	0	0	0	10,619	0	**0**
245-245-000-974.448	Sidewalk Program - Local	0	5,020	30,000	30,000	13,000	**13,000**
245-245-000-976.011	City Hall Improvements	41,307	47,938	0	75,000	50,000	**50,000**
245-245-000-985.001	Vehicles - Fire Truck	0	0	0	0	0	**0**
		41,307	52,958	30,000	115,619	63,000	**63,000**
Public Improvements-General		**1,120,044**	**1,443,679**	**1,056,848**	**1,140,606**	**1,128,825**	**1,128,825**
Total Expenditures		**1,120,044**	**1,443,679**	**1,056,848**	**1,140,606**	**1,128,825**	**1,128,825**

(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 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 2014/15 Adopted Budget
Analysis of Changes in Fund Balance

Fund 249 Building Department Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	523,168	544,303	473,000	417,750	459,700	**459,700**
Expenditures	536,380	506,412	472,146	459,931	459,801	**459,801**
Excess of Revenues Over (Under) Expenditures	(13,212)	37,891	854	(42,181)	(101)	**(101)**
Fund Balance - Beginning of Year	17,802	4,590	42,481	42,481	300	**300**
Fund Balance - End of Year	**4,590**	**42,481**	**43,335**	**300**	**199**	**199**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

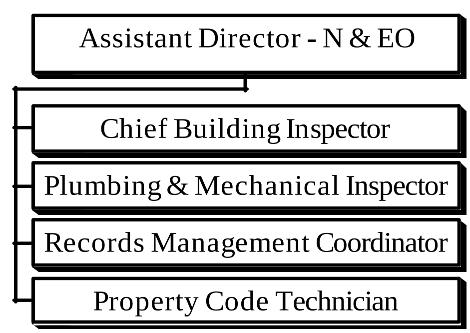
Fund 249 Building Department Fund

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
249-000-000-477.000	Building	157,252	265,522	225,000	203,000	200,000	**200,000**
249-000-000-478.000	Electrical	78,160	111,309	75,000	80,000	80,000	**80,000**
249-000-000-479.000	Heating	57,271	72,874	50,000	50,000	50,000	**50,000**
249-000-000-480.000	Plumbing	33,089	50,573	40,000	45,000	45,000	**45,000**
249-000-000-482.000	Plan Reviews	14,370	26,305	20,000	12,000	15,000	**15,000**
249-000-000-483.000	Rehab Permit Fees	570	955	1,000	250	500	**500**
249-000-000-608.000	Code Enforcement-Housing	1,360	225	0	0	0	**0**
249-000-000-608.001	Code Enforcement-Other	5,745	-63	0	0	0	**0**
249-000-000-608.002	Dangerous Building Fees	12,530	965	5,000	5,000	7,500	**7,500**
249-000-000-647.000	Printed Material	24	0	0	0	0	**0**
249-000-000-664.000	Interest	8,453	8,247	5,000	5,000	5,000	**5,000**
249-000-000-683.000	Building Demolitions	63,285	0	0	0	0	**0**
249-000-000-698.000	Miscellaneous	14,364	7,391	10,000	6,500	7,500	**7,500**
249-000-000-698.002	Building Board Appeal Fees	1,040	0	0	0	0	**0**
249-000-000-698.249	Misc.-Permit Overpayments	655	0	0	0	0	**0**
249-000-000-699.101	Contribution - General Fund	75,000	0	42,000	11,000	49,200	**49,200**
		523,168	**544,303**	**473,000**	**417,750**	**459,700**	**459,700**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Building Department - Inspection***			
Fund-Activity:	***249-371***			
009	Records Management Coordinator	1		57,708
012	Plumbing & Mechanical Inspector	1		60,222
013	Chief Building Inspector	1		74,573
014	Asst. Director-N & EO	1		79,044
306	Property Code Technician	1		38,807
		5		**310,354**
Add:	Retiree Health Insurance Stipend			10,200
Less:	35 % Property Code Technician to CDBG			-13,582
	25 % Property Code Technician to AHB			-9,702
	1/3 Records Management Coordinator to CDBG			-19,237
	1/3 Records Management Coordinator to Hsg Code Fund # 251			-19,237
	Activity Total			**258,796**

Building Department - Inspection
Activity Personnel Chart



City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 249 Building Department Fund
Dept 371 Inspection

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
249-371-000-702.000	Termination Pay	0	1,609	0	0	0	0
249-371-000-706.000	Salaries and Wages	257,909	266,368	249,876	213,000	258,796	258,796
249-371-000-707.000	Wages-Temporary	14,725	12,832	0	0	0	0
249-371-000-709.000	Overtime	0	0	0	3,200	0	0
249-371-000-715.000	Employers FICA	19,767	19,310	19,118	15,500	19,800	19,800
249-371-000-719.000	Health Insurance	23,338	28,448	42,625	41,500	48,245	48,245
249-371-000-719.005	Health - MERS HSA	0	538	0	350	1,750	1,750
249-371-000-719.678	RX Drug Insurance	4,217	879	0	0	0	0
249-371-000-719.679	Health Insurance Deductible	1,693	4,017	5,100	3,700	4,920	4,920
249-371-000-722.000	Pension-General	20,234	19,686	29,034	22,500	30,236	30,236
249-371-000-723.000	Pension - MERS DC	0	471	0	300	1,807	1,807
249-371-000-724.000	Unemployment	1,815	2,026	1,392	175	236	236
249-371-000-724.001	Workers Compensation	1,837	1,932	1,965	1,650	2,467	2,467
249-371-000-725.000	Other Fringe Benefits	1,855	4,269	3,841	5,300	3,439	3,439
		347,390	362,385	352,951	307,175	371,696	371,696
Material and Supplies:							
249-371-000-726.000	Office Supplies	12,628	11,334	7,500	3,500	5,000	5,000
249-371-000-737.000	Publications	434	1,174	750	750	2,380	2,380
249-371-000-751.000	Gasoline	2,835	2,223	3,000	1,325	1,500	1,500
249-371-000-754.000	Photocopying	0	0	0	300	500	500
		15,897	14,731	11,250	5,875	9,380	9,380
Contractual and Other:							
249-371-000-719.001	Health Insurance - Retirees	21,168	18,295	18,300	18,200	19,200	19,200
249-371-000-818.000	Contractual Services	12,650	3,769	5,000	18,000	5,000	5,000
249-371-000-818.004	Building Demolitions	71,754	0	0	0	0	0
249-371-000-853.000	Telephone	3,697	5,181	4,160	5,500	5,520	5,520
249-371-000-873.000	Travel	1,149	954	1,825	1,825	2,100	2,100
249-371-000-900.000	Printing & Publishing	7,074	7,031	8,000	3,600	4,000	4,000
249-371-000-934.000	Office Equipment Maintenance	0	0	500	500	500	500
249-371-000-935.000	Software Maintenance	2,880	3,669	4,000	3,300	7,055	7,055
249-371-000-939.000	Vehicle Maintenance	699	1,053	925	225	800	800
249-371-000-943.000	Equipment Rental - MP	4,642	14,012	9,335	9,756	9,800	9,800
249-371-000-958.000	Memberships & Dues	902	1,690	1,850	1,850	1,450	1,450
249-371-000-960.000	Education & Training	75	1,747	2,550	2,550	3,050	3,050
249-371-000-962.000	Uncollectible Accounts	30,420	65,000	50,000	57,250	15,000	15,000
249-371-000-963.000	Miscellaneous	0	2,054	0	2,250	2,000	2,000
		157,110	124,455	106,445	124,806	75,475	75,475
Capital Outlay:							
249-371-000-983.000	Office Equipment	7,840	2,680	1,500	575	1,500	1,500
249-371-000-984.000	Software - BS&A Upgrade	8,143	2,161	0	21,500	1,750	1,750
		15,983	4,841	1,500	22,075	3,250	3,250
Building Inspection		**536,380**	**506,412**	**472,146**	**459,931**	**459,801**	**459,801**

(251) Housing Code Enforcement Fund

PURPOSE - This Fund is used to account for revenues earmarked for housing code enforcement activities.

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

Section 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 2014/15 Adopted Budget
Analysis of Changes in Fund Balance

Fund 251 Housing Code Enforcement Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	23,913	645,887	690,500	460,500	729,500	**729,500**
Expenditures	0	522,232	700,272	594,293	584,346	**584,346**
Excess of Revenues Over (Under) Expenditures	23,913	123,655	(9,772)	(133,793)	145,154	**145,154**
Fund Balance - Beginning of Year	0	23,913	147,568	147,568	13,775	**13,775**
Fund Balance - End of Year	**23,913**	**147,568**	**137,796**	**13,775**	**158,929**	**158,929**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

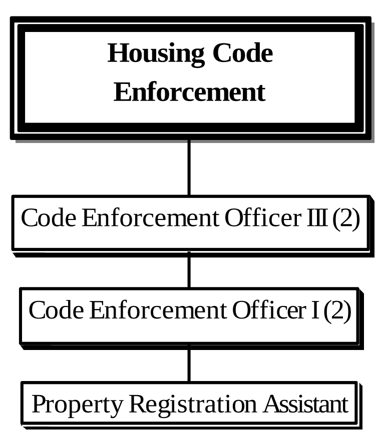
Fund 251 Housing Code Enforcement Fund

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
251-000-000-607.001	N.O.O.R.P. Fees	13,440	142,516	35,000	47,000	80,000	**80,000**
251-000-000-607.002	Foreclosure Reg. Fees	0	46,005	7,500	45,000	7,500	**7,500**
251-000-000-607.003	Property Monitoring Fees	0	0	45,000	30,000	63,000	**63,000**
251-000-000-608.000	CE - Housing	3,480	443,220	602,000	320,000	564,000	**564,000**
251-000-000-664.000	Interest	3	3,512	1,000	12,000	10,000	**10,000**
251-000-000-683.002	Property Cleanups	6,990	5,074	0	0	0	**0**
251-000-000-698.002	Miscellaneous	0	5,560	0	6,500	5,000	**5,000**
		23,913	**645,887**	**690,500**	**460,500**	**729,500**	**729,500**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Housing Code Enforcement - Inspection***			
Fund-Activity:	***251-371***			
007	Code Enforcement Officer I	2		85,579
009	Code Enforcement Officer III	2		75,098
304	Property Registration Assistant	2		72,609
		6		233,286
Add:	1/3 Records Management Coordinator from Building Dept. Fund # 249			19,237
	15 % Asst. Director - N & EO from CDBG			11,857
	15 % Records Management Coordinator from CDBG			8,655
	15 % Loan Services Assistant from CDBG			6,410
				279,445

Housing Code Enforcement - Inspection
Activity Personnel Chart



City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 251 Housing Code Enforcement Fund
Dept 371 Inspection

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
251-371-000-702.000	Termination Pay	0	696	0	0	0	0
251-371-000-706.000	Salaries and Wages	0	188,538	304,186	245,000	279,445	279,445
251-371-000-707.000	Wages-Temporary	0	35,181	0	47,200	0	0
251-371-000-709.000	Overtime	0	0	0	3,200	0	0
251-371-000-715.000	Employers FICA	0	15,725	23,275	20,000	21,384	21,384
251-371-000-719.000	Health Insurance	0	24,779	55,669	51,000	66,309	66,309
251-371-000-719.005	Health - MERS HSA	0	1,414	3,500	1,800	0	0
251-371-000-719.678	Rx Drug Insurance	0	680	0	0	0	0
251-371-000-719.679	Health Insurance Deductible	0	3,580	7,440	7,600	8,340	8,340
251-371-000-722.000	Pension-General	0	5,793	28,948	14,250	30,385	30,385
251-371-000-723.000	Pension-MERS DC	0	869	2,337	1,100	1,490	1,490
251-371-000-724.000	Unemployment	0	4,377	2,772	725	429	429
251-371-000-724.001	Workers Compensation	0	1,323	2,023	1,900	1,745	1,745
251-371-000-725.000	Other Fringe Benefits	0	1,838	6,102	1,500	5,319	5,319
		0	284,793	436,252	395,275	414,846	414,846
Material and Supplies:							
251-371-000-726.000	Office Supplies	0	13,077	15,000	7,000	7,500	7,500
251-371-000-737.000	Publications	0	0	1,000	500	500	500
251-371-000-751.000	Gasoline	0	4,694	7,500	5,000	5,000	5,000
251-371-000-754.000	Photocopying	0	474	2,500	500	500	500
		0	18,245	26,000	13,000	13,500	13,500
Contractual and Other:							
251-371-000-818.000	Contractual Services	0	2,472	10,000	21,000	15,000	15,000
251-371-000-818.210	Cont. Services-Atttorney	0	2,876	10,000	1,000	5,000	5,000
251-371-000-818.641	Cleanups/Boardups	0	9,198	22,500	4,500	10,000	10,000
251-371-000-853.000	Telephone	0	6,629	6,600	9,000	8,400	8,400
251-371-000-873.000	Travel	0	1,591	1,000	3,000	1,400	1,400
251-371-000-900.000	Printing & Publishing	0	0	2,500	500	2,500	2,500
251-371-000-914.001	Insurance-Deductible	0	2,116	7,500	0	2,500	2,500
251-371-000-934.000	Office Equipment Maintenance	0	993	1,000	1,025	1,000	1,000
251-371-000-935.000	Software Maintenance	0	375	5,000	2,000	3,200	3,200
251-371-000-939.000	Vehicle Maintenance	0	2,761	2,000	750	1,675	1,675
251-371-000-943.000	Equipment Rental - MP	0	18,531	14,420	14,633	19,900	19,900
251-371-000-958.000	Memberships & Dues	0	436	1,500	500	1,175	1,175
251-371-000-960.000	Education & Training	0	588	6,500	1,500	2,750	2,750
251-371-000-962.000	Uncollectible Accounts	0	135,096	135,000	90,000	75,000	75,000
251-371-000-963.000	Miscellaneous	0	6,427	5,000	3,000	5,000	5,000
		0	190,089	230,520	152,408	154,500	154,500
Capital Outlay:							
251-371-000-983.000	Office Equipment	0	16,431	1,500	18,200	1,500	1,500
251-371-000-984.000	Software-FieldInspection.net	0	0	0	10,300	0	0
251-371-000-985.000	Vehicles	0	12,674	6,000	5,110	0	0
		0	29,105	7,500	33,610	1,500	1,500
Housing Code Enforcement		**0**	**522,232**	**700,272**	**594,293**	**584,346**	**584,346**

(252) Building Demolitions Fund

PURPOSE - This Fund is used to account for revenues earmarked for building demolition expenditures that are not otherwise funded with Brownfield Redevelopment or CDBG monies.

CHARACTER - This Fund is used to account for the receipts and expenditures related to the cost of demolitions determined to be neccesary by the Building Inspection Department under the provisions of the State Construction Code Act.

AUTHORITY - This Fund was established by Resolution adopted by the City Council on March 13, 2012.

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Analysis of Changes in Fund Balance

Fund 252 Building Demolitions Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	294,703	1,594,110	1,653,000	2,322,700	2,371,500	**2,371,500**
Expenditures	111,837	1,441,689	1,652,500	2,657,765	2,371,500	**2,371,500**
Excess of Revenues Over (Under) Expenditures	182,866	152,421	500	(335,065)	0	**0**
Fund Balance - Beginning of Year	0	182,866	335,287	335,287	222	**222**
Fund Balance - End of Year	**182,866**	**335,287**	**335,787**	**222**	**222**	**222**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 252 Building Demolitions Fund

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
252-000-000-608.000	CE - Housing	300	420	0	0	0	**0**
252-000-000-608.002	Dangerous Building Fees	1,200	27,816	22,500	0	0	**0**
252-000-000-664.000	Interest	453	38,781	7,500	98,000	125,000	**125,000**
252-000-000-683.000	Building Demolitions	66,280	912,421	800,000	1,097,700	1,246,500	**1,246,500**
252-000-000-683.001	Property Boardups	1,470	672	1,500	0	0	**0**
252-000-000-699.101	Contribution from General Fu	225,000	614,000	821,500	1,127,000	1,000,000	**1,000,000**
		294,703	**1,594,110**	**1,653,000**	**2,322,700**	**2,371,500**	**2,371,500**

Expenditure Detail

Fund 252 Building Demolitions Fund
Dept 371 Inspection

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Material and Supplies:							
252-371-000-726.000	Office Supplies	0	0	0	0	0	**0**
252-371-000-754.000	Photocopying	0	779	2,500	50	1,000	**1,000**
		0	779	2,500	50	1,000	**1,000**
Contractual and Other:							
252-371-000-818.000	Contractual Services	2,421	14,556	15,000	35,000	50,000	**50,000**
252-371-000-818.004	Building Demolitions	98,200	548,385	822,500	1,227,600	946,500	**946,500**
252-371-000-818.641	Property Boardups/Cleanups	11,205	1,061	0	0	0	**0**
252-371-000-853.000	Telephone	0	0	0	0	0	**0**
252-371-000-873.000	Travel	0	0	0	0	0	**0**
252-371-000-900.000	Printing & Publishing	0	287	5,000	0	0	**0**
252-371-000-962.000	Uncollectible Accounts	0	876,026	805,000	1,393,600	1,371,500	**1,371,500**
252-371-000-963.000	Miscellaneous	11	595	2,500	1,515	2,500	**2,500**
		111,837	1,440,910	1,650,000	2,657,715	2,370,500	**2,370,500**
Building Demolitions		**111,837**	**1,441,689**	**1,652,500**	**2,657,765**	**2,371,500**	**2,371,500**

(253) 212 W. Michigan Building Demolition Fund

PURPOSE - This Fund is used to account for revenues earmarked for the demolition of 212 W. Michigan Avenue.

CHARACTER - This Fund is used to account for the receipts and expenditures of various City and County brownfield funds that have been earmarked for the demolition of the old Consumers Energy Headquarters Building acquired by the City. The City Council had previously approved the contract change order on June 12, 2012 with Dore and Associates. The project is expected to be completed in late fall 2013.

AUTHORITY - This Fund was formally established by Resolution adopted by the City Council on October 23, 2012.

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Analysis of Changes in Fund Balance

Fund 253 212 W. Michigan Building Demolition Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	0	1,859,809	455,051	521,291	0	**0**
Expenditures	0	1,859,688	455,051	521,412	0	**0**
Excess of Revenues Over (Under) Expenditures	0	121	0	(121)	0	**0**
Fund Balance - Beginning of Year	0	0	121	121	0	**0**
Fund Balance - End of Year	**0**	**121**	**121**	**0**	**0**	**0**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 253 212 W. Michigan Building Demolition Fund

Account Description	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
253-000-000-582.008 Cont.-County RLF Hazard.	0	400,000	0	0	0	**0**
253-000-000-582.009 Cont.-County RLF Petrol.	0	190,000	0	0	0	**0**
253-000-000-664.000 Interest	0	121	0	300	0	**0**
253-000-000-699.298 Cont.-2008 BRA RLF Fd.	0	1,269,335	0	20,665	0	**0**
253-000-000-699.643 Cont.-LSRR Fund	0	353	455,051	500,326	0	**0**
	0	**1,859,809**	**455,051**	**521,291**	**0**	**0**

Expenditure Detail

Fund 253 212 W. Michigan Building Demolition Fund
Dept 745 BRA Projects

Account Description	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Contractual and Other:						
253-371-000-817.000 Consultant Services	0	0	10,000	54,850	0	**0**
253-371-000-818.000 Contractual Services	0	1,859,335	395,051	287,950	0	**0**
253-371-000-956.001 Contingency	0	353	50,000	25,000	0	**0**
253-371-000-974.401 Site Preparation	0	0	0	153,612	0	**0**
	0	1,859,688	455,051	521,412	0	**0**
Building Demolitions	**0**	**1,859,688**	**455,051**	**521,412**	**0**	**0**

(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 2014/15 Adopted Budget
Analysis of Changes in Fund Balance

Fund 257 Budget Stabilization Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	7,900	7,806	10,000	10,000	10,000	**10,000**
Expenditures	7,900	7,806	10,000	10,000	10,000	**10,000**
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	**0**
Fund Balance - Beginning of Year	1,603,500	1,603,500	1,603,500	1,603,500	1,603,500	**1,603,500**
Fund Balance - End of Year	**1,603,500**	**1,603,500**	**1,603,500**	**1,603,500**	**1,603,500**	**1,603,500**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 257 Budget Stabilization Fund

Account Description	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
257-000-000-664.000 Interest	7,900	7,806	10,000	10,000	10,000	**10,000**
Total Revenues	**7,900**	**7,806**	**10,000**	**10,000**	**10,000**	**10,000**

Expenditure Detail

Fund 257 Budget Stabilization Fund

Account Description	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Contractual And Other:						
257-999-000-999.101 Cont.-General Fund	7,900	7,806	10,000	10,000	10,000	**10,000**
	7,900	7,806	10,000	10,000	10,000	**10,000**
Total Expenditures	**7,900**	**7,806**	**10,000**	**10,000**	**10,000**	**10,000**

(265) Drug Law Enforcement Fund

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

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

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

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Analysis of Changes in Fund Balance

Fund 265 Drug Law Enforcement Fund

	2011/12 Actual	**2012/13 Actual**	**2013/14 Adopted**	**2013/14 Projected**	**2014/15 Proposed**	**2014/15 Adopted**
Revenues	47,044	19,051	30,450	26,096	25,345	**25,345**
Expenditures	37,042	51,065	53,786	55,265	52,956	**52,956**
Excess of Revenues Over (Under) Expenditures	10,002	(32,014)	(23,336)	(29,169)	(27,611)	**(27,611)**
Fund Balance - Beginning of Year	82,122	92,124	60,110	60,110	30,941	**30,941**
Fund Balance - End of Year	**92,124**	**60,110**	**36,774**	**30,941**	**3,330**	**3,330**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 265 Drug Law Enforcement Fund

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
265-000-000-642.265	Sale Of Property	20,220	5,437	6,100	6,100	6,000	**6,000**
265-000-000-664.000	Interest	383	394	350	350	345	**345**
265-000-000-698.000	Miscellaneous	26,441	13,220	24,000	19,646	19,000	**19,000**
Total Revenues		**47,044**	**19,051**	**30,450**	**26,096**	**25,345**	**25,345**

Expenditure Detail

Fund 265 Drug Law Enforcement Fund
Dept 333 Drug Enforcement

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
265-333-000-709.000	Overtime	14,089	13,100	13,638	13,638	13,843	**13,843**
265-333-000-715.000	Employers FICA	204	190	198	198	201	**201**
265-333-000-722.733	Pension - Police/Fire 345	8,786	7,473	7,781	7,781	7,898	**7,898**
265-333-000-724.001	Workers Compensation	154	131	136	136	126	**126**
		23,233	20,894	21,753	21,753	22,068	**22,068**
Material And Supplies:							
265-333-000-756.000	Miscellaneous Supplies	701	3,467	800	533	750	**750**
265-333-000-761.000	Narcotic Tracking Dog	744	1,458	1,200	752	1,100	**1,100**
		1,445	4,925	2,000	1,285	1,850	**1,850**
Contractual And Other:							
265-333-000-820.000	Special Investigations	0	2,695	1,500	1,500	1,500	**1,500**
265-333-000-823.000	Medical Services	2,109	2,117	2,400	4,844	5,000	**5,000**
265-333-000-942.000	Bldg. Rental/Lease	5,491	5,491	5,492	5,492	5,500	**5,500**
265-333-000-955.000	Forfeiture Sale Expense	809	10	530	530	550	**550**
265-333-000-963.000	Miscellaneous	354	0	500	250	500	**500**
265-333-000-999.270	Cont.- LAWNET Grant Fd	3,601	14,933	19,611	19,611	15,988	**15,988**
		12,364	25,246	30,033	32,227	29,038	**29,038**
Total Expenditures		**37,042**	**51,065**	**53,786**	**55,265**	**52,956**	**52,956**

(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 2014/15 Adopted Budget
Analysis of Changes in Fund Balance

Fund 268 Byrne JAG Grant Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues:						
2009/10 Byrne ARRA JNET Grant	72,605	40,938	0	0	0	**0**
2009/10 Byrne JAG Grant	4,676	0	0	0	0	**0**
2010/11 Byrne JAG Grant	19,682	1,540	0	0	0	**0**
2011/12 Byrne JAG Grant	14,747	14,574	0	0	0	**0**
2012/13 Byrne JAG Grant	0	18,354	0	0	0	**0**
2013/14 Byrne JAG Grant	0	0	27,942	27,942	0	**0**
	111,710	75,406	27,942	27,942	0	**0**
Expenditures:						
2009/10 Byrne ARRA JNET Grant	72,605	40,938	0	0	0	**0**
2009/10 Byrne JAG Grant	4,676	0	0	0	0	**0**
2010/11 Byrne JAG Grant	19,682	1,540	0	0	0	**0**
2011/12 Byrne JAG Grant	14,727	14,594	0	0	0	**0**
2012/13 Byrne JAG Grant	0	18,354	0	0	0	**0**
2013/14 Byrne JAG Grant	0	0	27,942	27,942	0	**0**
	111,690	75,426	27,942	27,942	0	**0**
Excess of Revenues Over (Under) Expenditures	20	(20)	0	0	0	**0**
Fund Balance - Beginning of Year	0	20	0	0	0	**0**
Fund Balance - End of Year	**20**	**0**	**0**	**0**	**0**	**0**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 268 Byrne JAG Grant Fund
Dept 302 ARRA JNET Grant
Sub. Act. 212 2009/10 Byrne Grants

Account Description	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
268-302-212-501.000 Federal Grant	72,605	40,938	0	0	0	**0**
Total Revenues	**72,605**	**40,938**	**0**	**0**	**0**	**0**

Expenditure Detail

Fund 268 Byrne JAG Grant Fund
Dept 302 ARRA JAG Grant
Sub. Act. 212 2009/10 Byrne Grants

Account Description	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:						
268-302-212-706.000 Salaries and Wages	65,766	16,424	0	0	0	**0**
268-302-212-709.000 Overtime	2,973	23,245	0	0	0	**0**
268-302-212-715.000 Employers FICA	1,003	570	0	0	0	**0**
268-302-212-719.000 Health Insurance	0	0	0	0	0	**0**
268-302-212-719.678 RX Drug Insurance	0	0	0	0	0	**0**
268-302-212-719.679 Health Deductible	0	0	0	0	0	**0**
268-302-212-724.000 Unemployment Comp.	341	0	0	0	0	**0**
268-302-212-724.001 Workers Compensation	1,024	476	0	0	0	**0**
268-302-212-725.000 Other Fringe Benefits	890	223	0	0	0	**0**
	71,997	40,938	0	0	0	**0**
Contractual And Other:						
268-302-212-919.001 Physical Agility Testing	608	0	0	0	0	**0**
	608	0	0	0	0	**0**
Total Expenditures	**72,605**	**40,938**	**0**	**0**	**0**	**0**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

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

Account Description	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
268-305-210-501.000 Federal Grant	4,676	0	0	0	0	**0**
Total Revenues	**4,676**	**0**	**0**	**0**	**0**	**0**

Expenditure Detail

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

Account Description	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:						
268-305-210-706.000 Salaries and Wages	0	0	0	0	0	**0**
268-305-210-715.000 Employers FICA	0	0	0	0	0	**0**
268-305-210-719.000 Health Insurance	0	0	0	0	0	**0**
268-305-210-719.678 RX Drug Insurance	0	0	0	0	0	**0**
268-305-210-724.001 Workers Compensation	0	0	0	0	0	**0**
268-305-210-725.000 Other Fringe Benefits	0	0	0	0	0	**0**
	0	0	0	0	0	**0**
Capital Outlay:						
268-305-210-977.001 Equipment - County	4,676	0	0	0	0	**0**
	4,676	0	0	0	0	**0**
Total Expenditures	**4,676**	**0**	**0**	**0**	**0**	**0**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 268 Byrne JAG Grant Fund
Dept 305 Byrne JAG Grant
Sub. Act. 211 2010/11 Byrne Grants

Account Description	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
268-305-211-501.000 Federal Grant	19,682	1,540	0	0	0	**0**
Total Revenues	**19,682**	**1,540**	**0**	**0**	**0**	**0**

Expenditure Detail

Fund 268 Byrne JAG Grant Fund
Dept 305 Byrne JAG Grant
Sub. Act. 211 2010/11 Byrne Grants

Account Description	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Capital Outlay:						
268-305-211-977.001 Equipment - County	1,599	1,540	0	0	0	**0**
268-305-211-982.000 Machinery & Equipment	18,083	0	0	0	0	**0**
	19,682	1,540	0	0	0	**0**
Total Expenditures	**19,682**	**1,540**	**0**	**0**	**0**	**0**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 268 Byrne JAG Grant Fund
Dept 305 Byrne JAG Grant
Sub. Act. 212 2011/12 Byrne Grants

Account Description	**2011/12 Actual**	**2012/13 Actual**	**2013/14 Adopted**	**2013/14 Projected**	**2014/15 Proposed**	**2014/15 Adopted**
268-305-212-501.000 Federal Grant	14,747	14,574	0	0	0	**0**
Total Revenues	**14,747**	**14,574**	**0**	**0**	**0**	**0**

Expenditure Detail

Fund 268 Byrne JAG Grant Fund
Dept 305 Byrne JAG Grant
Sub. Act. 212 2011/12 Byrne Grants

Account Description	**2011/12 Actual**	**2012/13 Actual**	**2013/14 Adopted**	**2013/14 Projected**	**2014/15 Proposed**	**2014/15 Adopted**
Capital Outlay:						
268-305-212-982.000 Machinery & Equipment	2,170	11,395	0	0	0	**0**
268-305-212-983.000 Office Equipment	12,557	3,199	0	0	0	**0**
	14,727	14,594	0	0	0	**0**
Total Expenditures	**14,727**	**14,594**	**0**	**0**	**0**	**0**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 268   Byrne JAG Grant Fund
Dept 305   Byrne JAG Grant
Sub. Act. 213 2012/13 Byrne Grants

Account Description	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
268-305-213-501.000 Federal Grant	0	18,354	0	0	0	**0**
Total Revenues	**0**	**18,354**	**0**	**0**	**0**	**0**

Expenditure Detail

Fund 268   Byrne JAG Grant Fund
Dept 305   Byrne JAG Grant
Sub. Act. 213 2012/13 Byrne Grants

Account Description	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Capital Outlay:						
268-305-213-982.000 Machinery & Equipment	0	18,354	0	0	0	**0**
268-305-213-983.000 Office Equipment	0	0	0	0	0	**0**
	0	18,354	0	0	0	**0**
Total Expenditures	**0**	**18,354**	**0**	**0**	**0**	**0**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 268 Byrne JAG Grant Fund
Dept 305 Byrne JAG Grant
Sub. Act. 214 2013/14 Byrne Grants

Account Description	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
268-305-214-501.000 Federal Grant	0	0	27,942	27,942	0	**0**
Total Revenues	**0**	**0**	**27,942**	**27,942**	**0**	**0**

Expenditure Detail

Fund 268 Byrne JAG Grant Fund
Dept 305 Byrne JAG Grant
Sub. Act. 214 2013/14 Byrne Grants

Account Description	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Materials & Supplies:						
268-305-214-778.000 Equipment Maint. Supplies	0	0	3,047	3,047	0	**0**
	0	0	3,047	3,047	0	**0**
Capital Outlay:						
268-305-214-985.000 Vehicles	0	0	24,895	24,895	0	**0**
	0	0	24,895	24,895	0	**0**
Total Expenditures	**0**	**0**	**27,942**	**27,942**	**0**	**0**

(269) COPS - CHRP Grant Fund

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

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

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

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Analysis of Changes in Fund Balance

Fund 269 COPS - CHRP Grant Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	195,665	0	0	0	0	**0**
Expenditures	195,665	0	0	0	0	**0**
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	**0**
Fund Balance - Beginning of Year	0	0	0	0	0	**0**
Fund Balance - End of Year	**0**	**0**	**0**	**0**	**0**	**0**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 269 COPS - CHRP Grant Fund

Account Description	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
269-307-000-501.000 Federal Grant	195,665	0	0	0	0	**0**
Total Revenues	**195,665**	**0**	**0**	**0**	**0**	**0**

Expenditure Detail

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

Account Description	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:						
269-307-000-706.000 Salaries and Wages	148,048	0	0	0	0	**0**
269-307-000-715.000 Employers FICA	2,146	0	0	0	0	**0**
269-307-000-719.000 Health Insurance	35,157	0	0	0	0	**0**
269-307-000-719.678 RX Drug Insurance	7,455	0	0	0	0	**0**
269-307-000-724.000 Unemployment Comp.	324	0	0	0	0	**0**
269-307-000-724.001 Workers Compensation	2,220	0	0	0	0	**0**
269-307-000-725.000 Other Fringe Benefits	315	0	0	0	0	**0**
	195,665	0	0	0	0	**0**
Total Expenditures	**195,665**	**0**	**0**	**0**	**0**	**0**

(270) LAWNET Grant Fund

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

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

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

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Analysis of Changes in Fund Balance

Fund 270 LAWNET Grant Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues:						
2010/11 LAWNET Grant	1,821	2	0	0	0	**0**
2011/12 LAWNET Grant	5,136	1,241	0	0	0	**0**
2012/13 LAWNET Grant	0	28,624	7,415	7,415	0	**0**
2013/14 LAWNET Grant	0	0	31,806	31,806	31,976	**31,976**
	6,957	29,867	39,221	39,221	31,976	**31,976**
Expenditures:						
2010/11 LAWNET Grant	1,820	0	0	0	0	**0**
2011/12 LAWNET Grant	5,137	1,240	0	0	0	**0**
2012/13 LAWNET Grant	0	28,624	7,415	7,415	0	**0**
2013/14 LAWNET Grant	0	0	31,806	31,806	31,976	**31,976**
	6,957	29,864	39,221	39,221	31,976	**31,976**
Excess of Revenues Over (Under) Expenditures	0	3	0	0	0	**0**
Fund Balance - Beginning of Year	1,147	1,147	1,150	1,150	1,150	**1,150**
Fund Balance - End of Year	**1,147**	**1,150**	**1,150**	**1,150**	**1,150**	**1,150**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 270 LAWNET Grant Fund
Dept 333 Drug Enforcement
Sub. Act. 211 2010/11 LAWNET Grant

Account Description	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
270-333-211-501.000 Federal Grant	787	0	0	0	0	**0**
270-333-211-664.000 Interest	1	2	0	0	0	**0**
270-333-211-699.265 Cont.-Drug Law Enf. Fd.	1,033	0	0	0	0	**0**
Total Revenues	**1,821**	**2**	**0**	**0**	**0**	**0**

Expenditure Detail

Fund 270 LAWNET Grant Fund
Dept 333 Drug Enforcement
Sub. Act. 211 2010/11 LAWNET Grant

Account Description	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:						
270-333-211-706.000 Salaries and Wages	1,325	0	0	0	0	**0**
270-333-211-715.000 Employers FICA	19	0	0	0	0	**0**
270-333-211-719.000 Health Insurance	322	0	0	0	0	**0**
270-333-211-719.678 RX Drug Insurance	95	0	0	0	0	**0**
270-333-211-719.679 Health Insurance Deductible	0	0	0	0	0	**0**
270-333-211-724.000 Umemployment Comp.	0	0	0	0	0	**0**
270-333-211-724.001 Workers Compensation	20	0	0	0	0	**0**
270-333-211-725.000 Other Fringe Benefits	39	0	0	0	0	**0**
	1,820	0	0	0	0	**0**
2010/11 LAWNET Grant	**1,820**	**0**	**0**	**0**	**0**	**0**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 270 LAWNET Grant Fund
Dept 333 Drug Enforcement
Sub. Act. 212 2011/12 LAWNET Grant

Account Description	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
270-333-212-501.000 Federal Grant	2,568	620	0	0	0	**0**
270-333-212-699.265 Cont.-Drug Law Enf. Fd.	2,568	621	0	0	0	**0**
Total Revenues	**5,136**	**1,241**	**0**	**0**	**0**	**0**

Expenditure Detail

Fund 270 LAWNET Grant Fund
Dept 333 Drug Enforcement
Sub. Act. 212 2011/12 LAWNET Grant

Account Description	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:						
270-333-212-709.000 Overtime	5,015	1,210	0	0	0	**0**
270-333-212-715.000 Employers FICA	72	18	0	0	0	**0**
270-333-212-724.001 Workers Compensation	50	12	0	0	0	**0**
	5,137	1,240	0	0	0	**0**
2011/12 LAWNET Grant	**5,137**	**1,240**	**0**	**0**	**0**	**0**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 270 LAWNET Grant Fund
Dept 333 Drug Enforcement
Sub. Act. 213 2012/13 LAWNET Grant

Account Description	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
270-333-213-501.000 Federal Grant	0	14,312	3,707	3,707	0	**0**
270-333-213-699.265 Cont.-Drug Law Enf. Fd.	0	14,312	3,708	3,708	0	**0**
Total Revenues	**0**	**28,624**	**7,415**	**7,415**	**0**	**0**

Expenditure Detail

Fund 270 LAWNET Grant Fund
Dept 333 Drug Enforcement
Sub. Act. 213 2012/13 LAWNET Grant

Account Description	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:						
270-333-213-706.000 Salaries and Wages	0	22,545	4,327	4,327	0	**0**
270-333-213-709.000 Overtime	0	0	0	0	0	**0**
270-333-213-715.000 Employers FICA	0	309	62	62	0	**0**
270-333-213-719.000 Health Insurance	0	4,633	2,577	2,577	0	**0**
270-333-213-719.678 RX Drug Insurance	0	31	208	208	0	**0**
270-333-213-719.679 Health Insurance-Deductible	0	415	0	0	0	**0**
270-333-213-724.001 Workers Compensation	0	338	176	176	0	**0**
270-333-213-725.000 Other Fringe Benefits	0	353	65	65	0	**0**
	0	28,624	7,415	7,415	0	**0**
Contractual And Other:						
270-333-213-919.001 Physical Agility Testing	0	0	0	0	0	**0**
	0	0	0	0	0	**0**
2012/13 LAWNET Grant	**0**	**28,624**	**7,415**	**7,415**	**0**	**0**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 270 LAWNET Grant Fund
Dept 333 Drug Enforcement
Sub. Act. 214 2013/14 LAWNET Grant

Account Description	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
270-333-214-501.000 Federal Grant	0	0	15,903	15,903	15,988	**15,988**
270-333-214-699.265 Cont.-Drug Law Enf. Fd.	0	0	15,903	15,903	15,988	**15,988**
Total Revenues	**0**	**0**	**31,806**	**31,806**	**31,976**	**31,976**

Expenditure Detail

Fund 270 LAWNET Grant Fund
Dept 333 Drug Enforcement
Sub. Act. 214 2013/14 LAWNET Grant

Account Description	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:						
270-333-214-706.000 Salaries and Wages	0	0	25,179	25,179	25,557	**25,557**
270-333-214-715.000 Employers FICA	0	0	365	365	370	**370**
270-333-214-719.000 Health Insurance	0	0	4,395	4,395	4,460	**4,460**
270-333-214-719.679 Health Insurance-Deductible	0	0	762	762	773	**773**
270-333-214-724.000 Unemployment	0	0	363	363	63	**63**
270-333-214-724.001 Workers Compensation	0	0	378	378	384	**384**
270-333-214-725.000 Other Fringe Benefits	0	0	364	364	369	**369**
	0	0	31,806	31,806	31,976	**31,976**
2013/14 LAWNET Grant	**0**	**0**	**31,806**	**31,806**	**31,976**	**31,976**

(272) SAFER Grant Fund

PURPOSE - This fund is used to account for the expenditure of a Federal S.A.F.E.R. (Staffing for Adequate Fire and Emergency Response) grant awarded to the City by the Federal Emergency Management Agency (FEMA).

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

AUTHORITY - This Fund was formally established by budget resolution on August 14, 2012. The grant was awarded to the City on May 25, 2012 in the amount of $ 1,875,156 and will expire on August 20, 2014.

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Analysis of Changes in Fund Balance

Fund 272 SAFER Grant Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	0	461,855	937,577	937,577	145,300	**145,300**
Expenditures	0	461,855	937,577	937,577	145,300	**145,300**
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	**0**
Fund Balance - Beginning of Year	0	0	0	0	0	**0**
Fund Balance - End of Year	**0**	**0**	**0**	**0**	**0**	**0**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 272 SAFER Grant Fund

Account Description	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
272-000-000-501.004 Federal Grant - FEMA	0	461,855	937,577	937,577	145,300	**145,300**
Total Revenues	**0**	**461,855**	**937,577**	**937,577**	**145,300**	**145,300**

Expenditure Detail

Fund 272 SAFER Grant Fund
Dept 340 Fire Suppression

Account Description	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:						
272-340-000-706.000 Salaries and Wages	0	287,761	465,417	465,417	92,000	**92,000**
272-340-000-709.000 Overtime	0	0	12,856	12,856	1,000	**1,000**
272-340-000-715.000 Employers FICA	0	4,064	6,935	6,935	1,400	**1,400**
272-340-000-719.000 Health Insurance	0	26,223	112,215	112,215	6,200	**6,200**
272-340-000-719.680 Health Deductible-Fire	0	3,600	21,924	21,924	900	**900**
272-340-000-722.733 Pension-Police/Fire 345	0	116,354	298,251	298,251	38,000	**38,000**
272-340-000-723.000 Pension-MERS DC	0	6,567	0	0	2,800	**2,800**
272-340-000-724.000 Unemployment	0	6,747	3,078	3,078	0	**0**
272-340-000-724.001 Workers Compensation	0	5,307	8,911	8,911	1,800	**1,800**
272-340-000-725.000 Other Fringe Benefits	0	5,232	7,990	7,990	1,200	**1,200**
	0	461,855	937,577	937,577	145,300	**145,300**
Total Expenditures	**0**	**461,855**	**937,577**	**937,577**	**145,300**	**145,300**

Note: The 2014/15 Proposed Budget for the SAFER Grant anticipates the Grant to expire on 8/20/14 and not be extended.

(289) Neighborhood Stabilization Grant Fund

PURPOSE - This fund is used to account for the initial expenditure of a $ 953,700 Neighborhood Stabilization Program Grant, subsequently amended to $ 957,455, from the Michigan State Housing Development Authority.

CHARACTER - The Community Development Department will oversee the administration of this Grant. The term of the Grant Agreement is 3/31/09 through 9/1/12. The Grant will be used to acquire and rehabilitate abandoned or foreclosed properties for resale to eligible households, provide direct homeownership down payment assistance, and demolish blighted, vacant and abandoned structures .

AUTHORITY - This Fund was established to facilitate the associated Grant reporting requirements and was approved by the City Council on May 12, 2009.

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Analysis of Changes in Fund Balance

Fund 289 Neighborhood Stabilization Grant Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	115,526	211,305	0	0	0	**0**
Expenditures	115,526	211,305	0	0	0	**0**
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	**0**
Fund Balance - Beginning of Year	0	0	0	0	0	**0**
Fund Balance - End of Year	**0**	**0**	**0**	**0**	**0**	**0**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 289   Neighborhood Stabilization Grant Fund

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
289-000-000-502.289	Fed. Grant - NSP	23,715	162,645	0	0	0	**0**
289-000-000-664.000	Interest	27	53	0	0	0	**0**
289-000-000-673.289	Sale of Homes - NSP	91,784	48,607	0	0	0	**0**
Total Revenues		**115,526**	**211,305**	**0**	**0**	**0**	**0**

Expenditure Detail

Fund 289   Neighborhood Stabilization Grant Fund
Dept 289   Neighborhood Stabilization Grant

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Contractual And Other:							
289-289-000-815.036	Rehab Program Delivery	24,272	4,077	0	0	0	**0**
289-289-000-815.040	Housing Counseling	2,100	0	0	0	0	**0**
289-289-000-815.289	Rehab Aband./Foreclosed	45,918	11,317	0	0	0	**0**
289-289-000-818.004	Demolition	20,888	176,739	0	0	0	**0**
289-289-000-818.056	Demo. Program Delivery	503	5,769	0	0	0	**0**
289-289-000-956.000	Administration	21,845	13,403	0	0	0	**0**
		115,526	211,305	0	0	0	**0**
Total Expenditures		**115,526**	**211,305**	**0**	**0**	**0**	**0**

(295) 2008 Brownfield Assessment Grant Fund

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

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

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

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Analysis of Changes in Fund Balance

Fund 295   2008 Brownfield Assessment Grant Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	12,287	0	0	0	0	**0**
Expenditures	12,287	0	0	0	0	**0**
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	**0**
Fund Balance - Beginning of Year	0	0	0	0	0	**0**
Fund Balance - End of Year	**0**	**0**	**0**	**0**	**0**	**0**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 295   2008 Brownfield Assessment Grant Fund

Account Description	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
295-000-000-501.335 Fed. Grant-EPA Haz. Substan	-2,082	0	0	0	0	**0**
295-000-000-501.336 Fed. Grant-EPA Petroleum	14,369	0	0	0	0	**0**
Total Revenues	**12,287**	**0**	**0**	**0**	**0**	**0**

Expenditure Detail

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

Account Description	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Materials & Supplies:						
295-335-000-756.000 Miscellaneous Supplies	185	0	0	0	0	**0**
	185	0	0	0	0	**0**
Contractual And Other:						
295-335-000-818.000 Contractual Services	0	0	0	0	0	**0**
295-335-000-873.000 Travel	77	0	0	0	0	**0**
295-335-000-963.000 Miscellaneous	56	0	0	0	0	**0**
	133	0	0	0	0	**0**
Total Hazardous Substances Grant	**318**	**0**	**0**	**0**	**0**	**0**

Fund 295   2008 Brownfield Assessment Grant Fund
Dept 336   Petroleum Grant

Account Description	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Materials & Supplies:						
295-336-000-756.000 Miscellaneous Supplies	185	0	0	0	0	**0**
	185	0	0	0	0	**0**
Contractual And Other:						
295-336-000-818.000 Contractual Services	11,651	0	0	0	0	**0**
295-336-000-873.000 Travel	77	0	0	0	0	**0**
295-336-000-963.000 Miscellaneous	56	0	0	0	0	**0**
	11,784	0	0	0	0	**0**
Total Petroleum Grant	**11,969**	**0**	**0**	**0**	**0**	**0**
Total Expenditures	**12,287**	**0**	**0**	**0**	**0**	**0**

(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 2014/15 Adopted Budget
Analysis of Changes in Fund Balance

Fund 296 Recreation Activity Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	253,688	286,343	274,500	269,400	262,300	**262,300**
Expenditures	250,181	247,450	259,711	259,311	219,617	**219,617**
Excess of Revenues Over (Under) Expenditures	3,507	38,893	14,789	10,089	42,683	**42,683**
Fund Balance - Beginning of Year	63,828	67,335	106,228	106,228	116,317	**116,317**
Fund Balance - End of Year	**67,335**	**106,228**	**121,017**	**116,317**	**159,000**	**159,000**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 296 Recreation Activity Fund

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
296-000-000-651.002	Charges For Serv.-Softball	76,422	61,260	75,000	60,000	52,000	**52,000**
296-000-000-651.003	Charges For Serv.-Volleyball	7,724	13,589	12,000	12,000	13,000	**13,000**
296-000-000-651.004	Charges For Serv.-Basketball	1,570	0	2,000	100	0	**0**
296-000-000-651.005	Charges For Serv.-Other	99,330	114,070	90,000	100,000	100,000	**100,000**
296-000-000-651.006	Charges For Serv.-Sr.Cit.Trav	68,286	87,110	95,000	87,000	87,000	**87,000**
296-000-000-664.000	Interest	356	314	500	300	300	**300**
296-000-000-675.000	Donations (Comcast)	0	10,000	0	10,000	10,000	**10,000**
Total Revenues		**253,688**	**286,343**	**274,500**	**269,400**	**262,300**	**262,300**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 296 Recreation Activity Fund
Dept 693 Fee Programs

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
296-693-000-707.000	Wages-Temporary	94,167	94,240	110,499	110,499	78,397	78,397
296-693-000-715.000	Employers FICA	9,214	9,215	8,450	8,450	6,120	6,120
296-693-000-724.000	Umemployment Comp.	4,183	4,063	4,221	4,221	660	660
296-693-000-724.001	Workers Compensation	2,723	2,771	2,541	2,541	1,840	1,840
		110,287	110,289	125,711	125,711	87,017	87,017
Material And Supplies:							
296-693-000-726.000	Office Supplies	678	839	1,000	1,000	500	500
296-693-000-745.000	Program Supplies	60,305	44,011	50,000	50,000	50,000	50,000
		60,983	44,850	51,000	51,000	50,500	50,500
Contractual And Other:							
296-693-000-818.000	Contractual Services	2,632	1,424	1,500	1,500	1,000	1,000
296-693-000-861.000	Auto Allowance	943	1,657	1,000	1,000	1,000	1,000
296-693-000-873.000	Travel	253	0	500	500	500	500
296-693-000-873.001	Travel-Senior Citizens	63,578	74,899	60,000	60,000	60,000	60,000
296-693-000-900.000	Printing & Publishing	4,884	3,337	3,000	3,000	3,000	3,000
296-693-000-958.000	Memberships And Dues	590	659	1,000	600	600	600
296-693-000-965.101	Admin.-General Fund	6,031	10,335	16,000	16,000	16,000	16,000
		78,911	92,311	83,000	82,600	82,100	82,100
Total Expenditures		**250,181**	**247,450**	**259,711**	**259,311**	**219,617**	**219,617**

Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	*Parks & Recreation - Fee Programs*			
Fund-Activity:	*296-693*			
PT	Part Time - Recreation		**100**	**78,397**

(297) JPS Recreation Millage Program Fund

PURPOSE - This fund is used to account for the expenditure of certain revenues generated from a recreation millage (.2 mills) approved by the voters within the Jackson Public School District. Funds collected with this millage levy are collected by the Jackson Public School District and remitted to the City annually to "provide funds for purposes of operating a system of public recreation and playgrounds, ...". The millage was approved in the Spring of 2005 for a period of ten years effective July 1, 2005 through June 30, 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 2014/15 Adopted Budget
Analysis of Changes in Fund Balance

Fund 297 JPS Recreation Millage Program Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	227,555	215,892	215,760	215,892	212,132	**212,132**
Expenditures	231,036	227,217	215,760	215,760	212,247	**212,247**
Excess of Revenues Over (Under) Expenditures	(3,481)	(11,325)	0	132	(115)	**(115)**
Fund Balance - Beginning of Year	27,655	24,174	12,849	12,849	12,981	**12,981**
Fund Balance - End of Year	**24,174**	**12,849**	**12,849**	**12,981**	**12,866**	**12,866**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 297 JPS Recreation Millage Program Fund

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
297-000-000-587.000	Cont.- JPS Recreation	227,548	215,760	215,760	215,760	212,000	**212,000**
297-000-000-664.000	Interest	7	132	0	132	132	**132**
297-000-000-685.677	Insurance Refund-W/C	0	0	0	0	0	**0**
Total Revenues		**227,555**	**215,892**	**215,760**	**215,892**	**212,132**	**212,132**

Expenditure Detail

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

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
297-694-000-706.000	Salaries & Wages	0	228	0	0	0	**0**
297-694-000-707.000	Wages-Temporary	118,859	115,602	129,991	129,991	127,255	**127,255**
297-694-000-715.000	Employers FICA	8,223	8,913	9,944	9,944	9,736	**9,736**
297-694-000-724.000	Unemployment	4,132	3,718	5,018	5,018	7,245	**7,245**
297-694-000-724.001	Workers Compensation	2,434	2,680	2,990	2,990	2,881	**2,881**
297-694-000-725.000	Other Fringe Benefits	0	0	0	0	0	**0**
		133,648	131,141	147,943	147,943	147,117	**147,117**
Material and Supplies:							
297-694-000-726.000	Office Supplies	1,419	1,000	1,000	0	0	**0**
297-694-000-745.000	Program Supplies	77,898	72,054	55,000	55,000	53,517	**53,517**
		79,317	73,054	56,000	55,000	53,517	**53,517**
Contractual and Other:							
297-694-000-818.000	Contractual Services	1,625	7,684	1,000	2,170	1,000	**1,000**
297-694-000-861.000	Auto Allow.(Staff Mileage)	3,095	2,751	2,000	2,000	2,000	**2,000**
297-694-000-900.000	Printing & Publishing	13,047	12,587	8,317	8,317	8,317	**8,317**
297-694-000-960.000	Education & Training	304	0	500	330	296	**296**
		18,071	23,022	11,817	12,817	11,613	**11,613**
JPS Recreation Millage Programs		**231,036**	**227,217**	**215,760**	**215,760**	**212,247**	**212,247**

Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***JPS Recreation Millage Programs***			
Fund-Activity:	***296-694***			
PT	Part Time - Recreation		**115**	**127,255**

(298) 2008 Brownfield Revolving Loan Fund

PURPOSE - This fund is used to account for the expenditure of a $ 1 million EPA Revolving Loan Fund Grant to cover the cost of cleanup activities for environmentally contaminated properties pursuant to the cooperative agreement provisions. A supplemental grant of $ 400,000 was also subsequently recieved.

CHARACTER - The Community Development Department will oversee the administration of this Grant . The term of the Grant Agreement is 10/1/08 through 9/30/13. Funds will be used in making loans to eligible entities for cleanup of hazardous substances and petroleum compounds at eligible brownfield sites to support revitalization and the beneficial reuse of those sites. Work conducted at sites within the City will include: 1) establishing and marketing the RLF; 2) processing and executing loans; 3) loan management and other programmatic activities; and 4) cleanup oversight.

AUTHORITY - This Fund was established during the FY 2011 budget process to facilitate the grant reporting requirements as contained in the US EPA Cooperative Agreement dated 8/27/08 and formally approved by the City Council by Resolution on 9/23/08.

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Analysis of Changes in Fund Balance

Fund 298 2008 Brownfield Revolving Loan Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	14,937	1,324,797	0	31,653	0	**0**
Expenditures	14,937	1,324,797	0	31,653	0	**0**
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	**0**
Fund Balance - Beginning of Year	0	0	0	0	0	**0**
Fund Balance - End of Year	**0**	**0**	**0**	**0**	**0**	**0**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 298   2008 Brownfield Revolving Loan Fund

Account Description	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
298-000-000-501.335 Fed. Grant-EPA Haz. Substan	11,502	964,254	0	7,409	0	**0**
298-000-000-501.336 Fed. Grant-EPA Petroleum	3,435	360,543	0	24,244	0	**0**
Total Revenues	**14,937**	**1,324,797**	**0**	**31,653**	**0**	**0**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 298 2008 Brownfield Revolving Loan Fund
Dept 335 Hazardous Substances Grant

Account Description		**2011/12 Actual**	**2012/13 Actual**	**2013/14 Adopted**	**2013/14 Projected**	**2014/15 Proposed**	**2014/15 Adopted**
Personal Services:							
298-335-000-706.000	Salaries & Wages	0	0	0	0	0	0
		0	0	0	0	0	0
Materials & Supplies:							
298-335-000-756.000	Miscellaneous Supplies	8	0	0	0	0	0
		8	0	0	0	0	0
Contractual And Other:							
298-335-000-817.000	Consultant Services	8,723	32,298	0	708	0	0
298-335-000-818.000	Contractual Services	2,609	0	0	0	0	0
298-335-000-873.000	Travel	162	2,657	0	0	0	0
298-335-000-999.253	Contrib.-212 W. Mich Bldg. De	0	929,299	0	6,701	0	0
		11,494	964,254	0	7,409	0	0
Total Hazardous Substances Grant		**11,502**	**964,254**	**0**	**7,409**	**0**	**0**

Fund 298 2008 Brownfield Revolving Loan Fund
Dept 336 Petroleum Grant

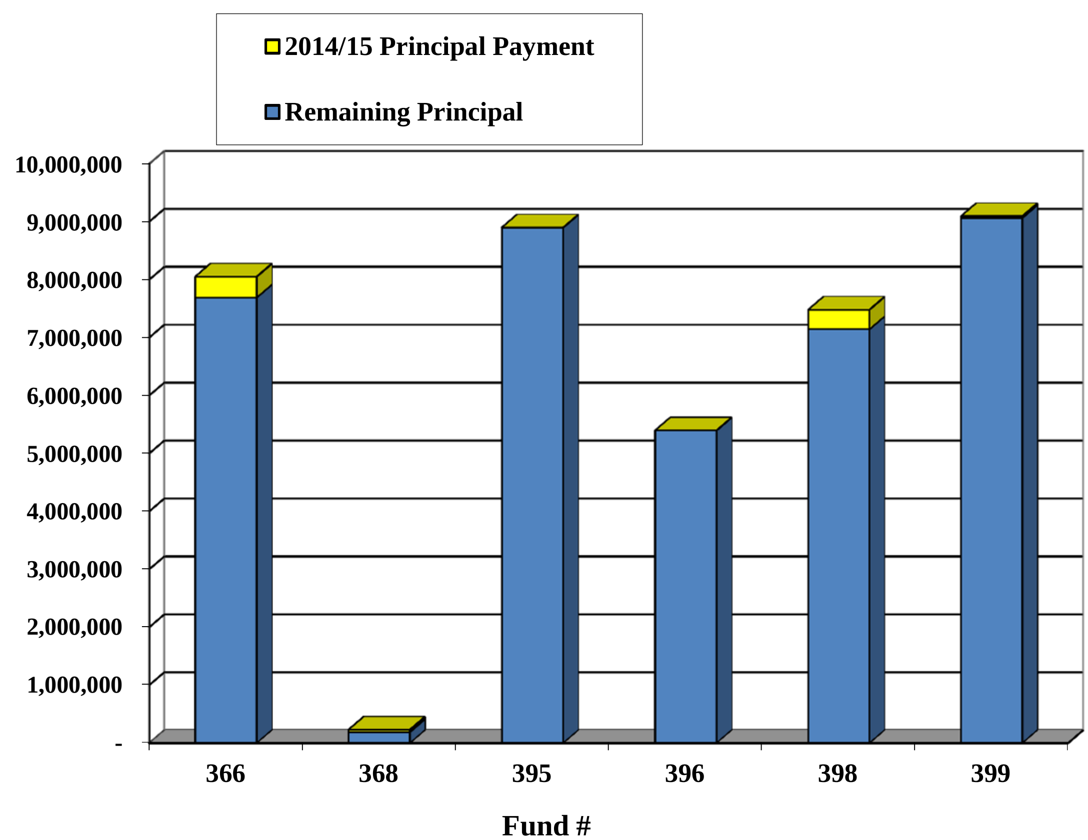
Account Description		**2011/12 Actual**	**2012/13 Actual**	**2013/14 Adopted**	**2013/14 Projected**	**2014/15 Proposed**	**2014/15 Adopted**
Personal Services:							
298-336-000-706.000	Salaries & Wages	0	0	0	0	0	0
		0	0	0	0	0	0
Materials & Supplies:							
298-336-000-756.000	Miscellaneous Supplies	5	0	0	0	0	0
		5	0	0	0	0	0
Contractual And Other:							
298-336-000-817.000	Consultant Services	1,583	18,858	0	10,280	0	0
298-336-000-818.000	Contractual Services	1,739	0	0	0	0	0
298-336-000-873.000	Travel	108	1,649	0	0	0	0
298-336-000-999.253	Cont.-212 W.Mich.Demo Fd.	0	340,036	0	13,964	0	0
		3,430	360,543	0	24,244	0	0
Total Petroleum Grant		**3,435**	**360,543**	**0**	**24,244**	**0**	**0**
Total Expenditures		**14,937**	**1,324,797**	**0**	**31,653**	**0**	**0**

Debt Service Funds

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

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Debt Service Funds
Debt Summary

Fund	Debt Service Fund Name	Date Issued	Final Maturity	Issue Amount	Principal Outstanding 6/30/2014	FY 2014/15 Principal	FY 2014/15 Interest
366	2013 City Hall Refunding Bonds	02/05/13	05/01/27	8,275,000	8,050,000	360,000	262,250
368	Building Authority	08/01/99	08/01/18	600,000	230,000	40,000	11,025
395	2001 DDA TIF	03/27/01	06/01/26	17,998,578	8,898,578	-	-
396	2011 DDA TIF Refunding	09/28/11	06/01/30	5,395,000	5,395,000	-	246,825
397	2012 BRA TIF Refunding	03/14/12	06/01/31	7,630,000	7,480,000	335,000	268,519
399	2007 BRA TIF Refunding	07/24/07	06/01/30	9,905,000	9,095,000	30,000	391,004
	Debt Service Fund Totals			**$ 49,803,578**	**$ 39,148,578**	**$ 765,000**	**$ 1,179,623**



(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 2014/15 Adopted Budget
Analysis of Changes in Fund Balance

Fund 324   2003 Michigan Transportation Fund Debt Service Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	283,010	284,697	0	0	0	**0**
Expenditures	283,010	284,705	0	0	0	**0**
Excess of Revenues Over (Under) Expenditures	0	(8)	0	0	0	**0**
Fund Balance - Beginning of Year	8	8	0	0	0	**0**
Fund Balance - End of Year	**8**	**0**	**0**	**0**	**0**	**0**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 324   2003 MTF Bond Debt Service Fund

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
324-000-000-699.202	Cont.-Major Street Fund	260,369	261,921	0	0	0	**0**
324-000-000-699.203	Cont.-Local Street Fund	22,641	22,776	0	0	0	**0**
Total Revenues		**283,010**	**284,697**	**0**	**0**	**0**	**0**

Expenditure Detail

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

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Debt Service:							
324-945-000-991.000	Principal	270,000	280,000	0	0	0	**0**
324-945-000-995.000	Interest	13,010	4,480	0	0	0	**0**
324-945-000-996.000	Paying Agent Fees	0	225	0	0	0	**0**
		283,010	284,705	0	0	0	**0**
Total Expenditures		**283,010**	**284,705**	**0**	**0**	**0**	**0**

(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) are unlimited tax general obligations of the City secured by its full faith and credit. The Bonds are payable from ad valorem taxes that may be levied on all taxable property within the City without limitation as to rate or amount.

AUTHORITY - The Bonds were 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 2014/15 Adopted Budget
Analysis of Changes in Fund Balance

Fund 365 City Hall Debt Service Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	660,561	675,096	0	0	0	**0**
Expenditures	658,303	679,610	8,888	6,263	0	**0**
Excess of Revenues Over (Under) Expenses	2,258	(4,514)	(8,888)	(6,263)	0	**0**
Fund Balance - Beginning of Year	8,519	10,777	6,263	6,263	0	**0**
Fund Balance - End of Year	**10,777**	**6,263**	**(2,625)**	**0**	**0**	**0**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 365 City Hall Debt Service Fund

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
365-000-000-403.000	Property Taxes	656,972	671,906	0	0	0	**0**
365-000-000-424.000	Payments in Lieu of Tax	3,285	2,665	0	0	0	**0**
365-000-000-664.000	Interest	304	525	0	0	0	**0**
Total Revenues		**660,561**	**675,096**	**0**	**0**	**0**	**0**

Expenditure Detail

Fund 365 City Hall Debt Service Fund
Dept 945 Debt Service

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Contractual & Other:							
365-945-000-962.000	Uncollect. Accts-MTT Ref.	5,232	5,221	0	0	0	**0**
365-945-000-999.366	Cont.-2013 City Hall Ref DS	0	190,952	8,888	6,263	0	**0**
		5,232	196,173	8,888	6,263	0	**0**
Debt Service :							
365-945-000-991.000	Principal	250,000	280,000	0	0	0	**0**
365-945-000-995.000	Interest	402,571	202,937	0	0	0	**0**
365-945-000-996.000	Paying Agent Fees	500	500	0	0	0	**0**
		653,071	483,437	0	0	0	**0**
Total Expenditures		**658,303**	**679,610**	**8,888**	**6,263**	**0**	**0**

(366) 2013 City Hall Refunding Debt Service Fund

PURPOSE - This Fund is used to account for the payment of interest and principal on the $ 8.275 million City of Jackson 2013 Unlimited Tax General Obligation Refunding Bonds,which are dated February 5, 2013. These Bonds were issued to refinance substantially all of the City's existing Unlimited Tax General Obligation Bonds - Series 2003 and 2003B - and paying the costs incidental to the issuance of the Bonds. .

CHARACTER - Pursuant to the Bond Resolution, the Refunding Bonds issued in 2013 are unlimited tax general obligations of the City secured by its full faith and credit. The Bonds are payable from ad valorem taxes that may be levied on all taxable property within the City without limitation as to rate or amount. The refunding was undertaken to achieve debt service savings.

AUTHORITY - The 2013 Unlimited Tax General Obligation Refunding Bonds were issued under the provisions of Act 34, Public Acts of Michigan, 2001, and were authorized by Resolution of the City Council adopted December 11, 2012.

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Analysis of Changes in Fund Balance

Fund 366 2013 City Hall Refunding Debt Service Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	0	8,881,348	626,888	623,963	632,800	**632,800**
Expenditures	0	8,879,887	618,204	618,704	628,500	**628,500**
Excess of Revenues Over (Under) Expenses	0	1,461	8,684	5,259	4,300	**4,300**
Fund Balance - Beginning of Year	0	0	1,461	1,461	6,720	**6,720**
Fund Balance - End of Year	**0**	**1,461**	**10,145**	**6,720**	**11,020**	**11,020**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 366 2013 City Hall Refunding Debt Service Fund

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
366-000-000-403.000	Property Taxes	0	0	615,000	615,000	630,000	**630,000**
366-000-000-424.000	Payments in Lieu of Tax	0	0	3,000	2,700	2,800	**2,800**
366-000-000-664.000	Interest	0	0	0	0	0	**0**
366-000-000-673.008	Bond Premium	0	415,396	0	0	0	**0**
366-000-000-696.000	Bond Proceeds	0	8,275,000	0	0	0	**0**
366-000-000-699.365	Contr.-City Hall D/S Fund	0	190,952	8,888	6,263	0	**0**
Total Revenues		**0**	**8,881,348**	**626,888**	**623,963**	**632,800**	**632,800**

Expenditure Detail

Fund 366 2013 City Hall Refunding Debt Service Fund
Dept 945 Debt Service

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Contractual & Other:							
366-945-000-818.000	Contractual Services (Bonds)	0	235,735	0	0	0	**0**
366-945-000-962.000	Uncollect. Accts-MTT Ref.	0	0	5,500	5,500	5,500	**5,500**
366-945-000-963.365	Escrow Transfer	0	8,644,152	0	0	0	**0**
		0	8,879,887	5,500	5,500	5,500	**5,500**
Debt Service :							
366-945-000-991.000	Principal	0	0	280,000	280,000	360,000	**360,000**
366-945-000-995.000	Interest	0	0	332,454	332,454	262,250	**262,250**
366-945-000-996.000	Paying Agent Fees	0	0	250	750	750	**750**
		0	0	612,704	613,204	623,000	**623,000**
Total Expenditures		**0**	**8,879,887**	**618,204**	**618,704**	**628,500**	**628,500**

(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 2014/15 Adopted Budget
Analysis of Changes in Fund Balance

Fund 368 Building Authority Debt Service Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	132,910	132,511	48,294	48,294	51,325	**51,325**
Expenditures	132,910	132,511	48,294	48,744	51,775	**51,775**
Excess of Revenues Over (Under) Expenses	0	0	0	(450)	(450)	**(450)**
Fund Balance - Beginning of Year	3,351	3,351	3,351	3,351	2,901	**2,901**
Fund Balance - End of Year	**3,351**	**3,351**	**3,351**	**2,901**	**2,451**	**2,451**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 368 Building Authority Debt Service Fund

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
368-000-000-668.000	Rents & Royalties	132,910	132,511	48,294	48,294	51,325	**51,325**
Total Revenues		**132,910**	**132,511**	**48,294**	**48,294**	**51,325**	**51,325**

Expenditure Detail

Fund 368 Building Authority Debt Service Fund
Dept 945 Debt Service

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Debt Service :							
368-945-000-991.000	Principal	110,000	115,000	35,000	35,000	40,000	**40,000**
368-945-000-995.000	Interest	22,760	16,911	12,994	12,994	11,025	**11,025**
368-945-000-996.000	Paying Agent Fees	150	600	300	750	750	**750**
		132,910	132,511	48,294	48,744	51,775	**51,775**
Total Expenditures		**132,910**	**132,511**	**48,294**	**48,744**	**51,775**	**51,775**

(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 2014/15 Adopted Budget
Analysis of Changes in Fund Balance

Fund 395 2001 DDA TIF Debt Service Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	275	275	550	750	750	**750**
Expenditures	275	275	550	750	750	**750**
Excess of Revenues Over (Under) Expenses	0	0	0	0	0	**0**
Fund Balance - Beginning of Year	637	637	637	637	637	**637**
Fund Balance - End of Year	**637**	**637**	**637**	**637**	**637**	**637**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 395 2001 DDA TIF Debt Service Fund

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
395-000-000-699.496	Cont.-DDA Project Fund	275	275	550	750	750	**750**
Total Revenues		**275**	**275**	**550**	**750**	**750**	**750**

Expenditure Detail

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

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Debt Service :							
395-945-000-991.000	Principal	0	0	0	0	0	**0**
395-945-000-995.000	Interest	0	0	0	0	0	**0**
395-945-000-996.000	Paying Agent Fees	275	275	550	750	750	**750**
		275	275	550	750	750	**750**
Total Expenditures		**275**	**275**	**550**	**750**	**750**	**750**

(396) 2011 DDA TIF Refunding Debt Service Fund

PURPOSE - This Fund is used to account for the payment of interest and principal on the $ 5.395 million City of Jackson Downtown Development Authority Refunding Bonds, Series 2011, which are dated September 28, 2011. These Bonds were issued to refinance the callable portion of the existing 2001 DDA Bonds maturing June 1, 2012 - 2015, inclusive, and paying the costs incidental to the issuance of the Bonds. The prior bonds maturing June 1, 2016 - 2021, inclusive, were not refunded and will be paid by the City as scheduled.

CHARACTER - The Bonds were issued in anticipation of the collection of future tax increment revenues derived from the DDA's Plans and collected within the Development Area. The refunding was undertaken to refund, restructure and defease the 2001 DDA Bonds so as to give the City and DDA financial flexibility and to defer debt service to allow more time for economic growth and recovery in the DDA.

AUTHORITY - The Bonds were issued under the provisions of Act 34 of the Public Acts of Michigan of 2001, as amended, and Act 197 of the Public Acts of Michigan of 1975, as amended and the resolution of the City Council adopted on March 8, 2011.

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Analysis of Changes in Fund Balance

Fund 396 2011 DDA TIF Refunding Debt Service Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	5,492,206	246,975	247,925	247,575	247,575	**247,575**
Expenditures	5,491,774	246,975	247,925	247,575	247,575	**247,575**
Excess of Revenues Over (Under) Expenses	432	0	0	0	0	**0**
Fund Balance - Beginning of Year	0	432	432	432	432	**432**
Fund Balance - End of Year	**432**	**432**	**432**	**432**	**432**	**432**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 396 2011 DDA TIF Refunding Debt Service Fund

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
396-000-000-696.000	Bond Proceeds	5,325,409	0	0	0	0	**0**
396-000-000-699.496	Cont.-DDA Project Fund	166,797	246,975	247,925	247,575	247,575	**247,575**
Total Revenues		**5,492,206**	**246,975**	**247,925**	**247,575**	**247,575**	**247,575**

Expenditure Detail

Fund 396 2011 DDA TIF Refunding Debt Service Fund
Dept 945 Debt Service

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Contractual Service:							
396-945-000-818.000	Contractual (Bond Sale)	212,090	0	0	0	0	**0**
396-945-000-963.396	Escrow Transfer	5,112,887	0	0	0	0	**0**
		5,324,977	0	0	0	0	**0**
Debt Service:							
396-945-000-991.000	Principal	0	0	0			
396-945-000-995.000	Interest	166,607	246,825	246,825	246,825	246,825	**246,825**
396-945-000-996.000	Paying Agent Fees	190	150	1,100	750	750	**750**
		166,797	246,975	247,925	247,575	247,575	**247,575**
Total Expenditures							
		5,491,774	**246,975**	**247,925**	**247,575**	**247,575**	**247,575**

(397) 2012 BRA TIF Refunding Debt Service Fund

PURPOSE - This Fund is used to account for the payment of interest and principal on $ 7.63 million City of Jackson Brownfield Redevelopment Authority Tax Increment Refunding Bonds, Series 2012, dated 3/14/12. These Bonds were issued for the purpose refunding the Authority's Tax Increment Bonds, Series 2002, dated 4/11/02 (the "Prior Bonds"), consisting of bonds maturing June 1, 2015 through June 1, 2024, inclusive, and paying the costs incidental to 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 transferred from the Brownfield Redevelopment Authority Fund as needed to pay the annual debt service, are expected to be sufficient to pay the principal of and interest on the Bonds.

AUTHORITY - The Bonds are issued under the provisions of Act 34 of the Public Acts of Michigan of 2001, as amended, and Act 381 of the Public Acts of Michigan of 1996, as amended, and a resolution adopted by the Brownfield Redevelopment Authority on January 11, 2012.

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Analysis of Changes in Fund Balance

Fund 397 2012 BRA TIF Refunding Debt Service Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	9,121,288	404,794	346,519	346,519	605,019	**605,019**
Expenditures	9,119,132	404,794	346,519	346,519	605,019	**605,019**
Excess of Revenues Over (Under) Expenses	2,156	0	0	0	0	**0**
Fund Balance - Beginning of Year	0	2,156	2,156	2,156	2,156	**2,156**
Fund Balance - End of Year	**2,156**	**2,156**	**2,156**	**2,156**	**2,156**	**2,156**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 397 2012 BRA TIF Refunding Debt Service Fund

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
397-000-000-696.000	Bond Proceeds	7,771,288	0	0	0	0	**0**
397-000-000-699.494	Cont. - BRA Fund	1,350,000	404,794	346,519	346,519	605,019	**605,019**
Total Revenues		**9,121,288**	**404,794**	**346,519**	**346,519**	**605,019**	**605,019**

Expenditure Detail

Fund 397 2012 BRA TIF Refunding Debt Service Fund
Dept 945 Debt Service

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Contractual Service:							
397-945-000-818.000	Contractual (Bond Sale)	256,694	0	0	0	0	**0**
397-945-000-963.396	Escrow Transfer	8,862,438	0	0	0	0	**0**
		9,119,132	0	0	0	0	**0**
Debt Service :							
397-945-000-991.000	Principal	0	75,000	75,000	75,000	335,000	**335,000**
397-945-000-995.000	Interest	0	329,794	270,019	270,019	268,519	**268,519**
397-945-000-996.000	Paying Agent Fees	0	0	1,500	1,500	1,500	**1,500**
		0	404,794	346,519	346,519	605,019	**605,019**
Total Expenditures		**9,119,132**	**404,794**	**346,519**	**346,519**	**605,019**	**605,019**

(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. In 2007 Bonds were issued for the purpose of advance refunding the serial bonds maturing June 1, 2013 and 2014 and term bonds maturing June 1, 2026 and 2030, and paying the costs incidental to the issuance of the those Bonds (see Fund #399). The remaining bonds maturing serially June 1, 2008 to June 1, 2012 inclusive, and term bonds maturing June 61, 2022 and June 1, 2024 will be paid by the Authority as scheduled.

CHARACTER - The Bonds are issued in anticipation of the collection of future tax increment revenues derived from the BRA's approved Plan attributable to increases in value of real and personal property on the Eligible Property (Consumers Energy Headquarters). These revenues, which will 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 2014/15 Adopted Budget
Analysis of Changes in Fund Balance

Fund 398 2002 BRA TIF Debt Service Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	418,346	0	0	0	0	**0**
Expenditures	418,346	2,273	0	0	0	**0**
Excess of Revenues Over (Under) Expenses	0	(2,273)	0	0	0	**0**
Fund Balance - Beginning of Year	2,273	2,273	0	0	0	**0**
Fund Balance - End of Year	**2,273**	**0**	**0**	**0**	**0**	**0**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 398 2002 BRA TIF Debt Service Fund

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
398-000-000-699.494	Cont. - BRA Fund	418,346	0	0	0	0	**0**
Total Revenues		**418,346**	**0**	**0**	**0**	**0**	**0**

Expenditure Detail

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

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Debt Service :							
398-945-000-991.000	Principal	190,000	0	0	0	0	**0**
398-945-000-995.000	Interest	228,096	0	0	0	0	**0**
398-945-000-996.000	Paying Agent Fees	250	0	0	0	0	**0**
398-945-000-999.399	Cont. to 2007 BRA TIF	0	2,273	0	0	0	**0**
		418,346	2,273	0	0	0	**0**
Total Expenditures		**418,346**	**2,273**	**0**	**0**	**0**	**0**

(399) 2007 BRA TIF Refunding Debt Service Fund

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

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

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

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Analysis of Changes in Fund Balance

Fund 399 2007 BRA TIF Refunding Debt Service Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	446,529	697,602	724,129	724,554	421,754	**421,754**
Expenditures	446,529	695,329	724,129	724,554	421,754	**421,754**
Excess of Revenues Over (Under) Expenditures	0	2,273	0	0	0	**0**
Fund Balance - Beginning of Year	100	100	2,373	2,373	2,373	**2,373**
Fund Balance - End of Year	**100**	**2,373**	**2,373**	**2,373**	**2,373**	**2,373**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 399 2007 BRA TIF Refunding Debt Service Fund

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
399-000-000-699.398	Cont. - 2002 BRA TIF	0	2,273	0	0	0	**0**
399-000-000-699.494	Cont. - BRA Fund	446,529	695,329	724,129	724,554	421,754	**421,754**
Total Revenues		**446,529**	**697,602**	**724,129**	**724,554**	**421,754**	**421,754**

Expenditure Detail

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

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Contractual & Other:							
Debt Service :							
399-945-000-991.000	Principal	30,000	280,000	320,000	320,000	30,000	**30,000**
399-945-000-995.000	Interest	416,204	415,004	403,804	403,804	391,004	**391,004**
399-945-000-996.000	Paying Agent Fees	325	325	325	750	750	**750**
		446,529	695,329	724,129	724,554	421,754	**421,754**
Total Expenditures		**446,529**	**695,329**	**724,129**	**724,554**	**421,754**	**421,754**

Capital Projects Funds

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

(401) Capital Projects Fund

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

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

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

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Analysis of Changes in Fund Balance

Fund 401 Capital Projects Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	337,110	554,391	455,100	773,867	205,075	**205,075**
Expenditures	340,570	542,325	488,360	807,152	205,000	**205,000**
Excess of Revenues Over (Under) Expenditures	(3,460)	12,066	(33,260)	(33,285)	75	**75**
Fund Balance - Beginning of Year	45,572	42,112	54,178	54,178	20,893	**20,893**
Fund Balance - End of Year	**42,112**	**54,178**	**20,918**	**20,893**	**20,968**	**20,968**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Capital Projects Fund
Project Costs & Related Funding

A/C #	Project Name	2013/14 Projected: Funding: Public Imp. Fund	Insurance/ Grants/ Donations	General Fund	Fund Balance	Fiscal Year Costs	2014/15 Adopted: Funding: Public Imp. Fund	Grants/ Donations	General Fund	Fund Balance	Fiscal Year Costs
974.638	Land Improvements- Betsy Butterfield Park	$ 4,000	$ -	$ -	$ -	$ 4,000	$ -	$ -	$ -	$ -	$ -
974.690	Land Improvements - Forestry	25,000	-	-	-	25,000	25,000	-	-	-	25,000
976.003	Boos Center Improvements	-	-	-	-	-	-	-	-	-	-
976.004	Bloomfield Park Improvements	140,000	70,000 (B)		-	210,000	-	-	-	-	-
976.008	Sharp Park Pool Improvements	-	-	-	-	-	-	-	-	-	-
976.054	Public Arts Committee	-	250 (C)		33,360 (A)	33,610	-	-	-	-	-
976.057	Friendship Park Renovations (new)	4,000	-		-	4,000	-	-	-	-	-
976.063	Park Improvements-Citywide	70,000	500 (C)		-	70,500	70,000	-	-	-	70,000
976.065	Optimist Park	20,000	-	-	-	20,000	-	-	-	-	-
976.066	Sharp Park Golf Course Improvements	20,000	7,403 (C)		-	27,403	-	-	-	-	-
976.208	Ella Sharp Park Master Plan Projects (various)	15,000	-	-	-	15,000	-	-	-	-	-
976.265	City Hall - Water Damage	-	250,000 (E)		-	250,000	-	-	-	-	-
976.276	Cemetery Improvements	-	-	-	-	-	-	-	-	-	-
976.xxx	Development Projects - Design	-	-	-	-	-	60,000	-	-	-	60,000
976.340	Fire Station Improvements (A/C)	67,639	-	-	-	67,639	-	-	-	-	-
""	Fire Station Improvements (Roof)	80,000	-	-	-	80,000	50,000	-	-	-	50,000
Totals		$ 445,639	$ 328,153	$ -	$ 33,360	$ 807,152	$ 205,000	$ -	$ -	$ -	$ 205,000

(A) Carryover of $ 33,360.44 from 6/30/13.
(B) DNR Grant Application
(C) Donations
(D) Fund Balance = $ 20,817 -estimated balance at 6/30/13, excluding Arts Funding.
(E) Insurance Proceeds for water damage on City Hall's 1st Floor

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 401 Capital Projects Fund

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
401-000-000-539.025	State Grant - DNR	0	0	5,000	70,000	0	**0**
401-000-000-664.000	Interest	15	66	100	75	75	**75**
401-000-000-675.008	Donations - Kiwanis Club	12,000	12,000	0	0	0	**0**
401-000-000-675.014	Donations - Lions Park	0	0	0	500	0	**0**
401-000-000-675.054	Donations - Public Arts	0	0	0	250	0	**0**
401-000-000-675.066	Donations - S.P. Golf Crse. Imp.	0	0	0	7,403	0	**0**
401-000-000-675.068	Donations - Veterans	282	0	0	0	0	**0**
401-000-000-675.690	Donations - Forestry	2,820	0	0	0	0	**0**
401-000-000-675.699	Donations - Sharp Park Pool	0	2,000	0	0	0	**0**
401-000-000-685.265	Insurance Proceeds - City Hall	0	0	0	250,000	0	**0**
401-000-000-699.245	Cont.- Public Improvement Fund	321,993	540,325	450,000	445,639	205,000	**205,000**
Total Revenues		**337,110**	**554,391**	**455,100**	**773,867**	**205,075**	**205,075**

Expenditure Detail

Fund 401 Capital Projects Fund
Dept 901 Capital Projects

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Capital Outlay:							
401-901-000-974.638	Land Improvement-Betsy Butterfield	0	0	0	4,000	0	**0**
401-901-000-974.690	Land Improvement-Forestry	18,978	25,000	25,000	25,000	25,000	**25,000**
401-901-000-976.003	Boos Center Improvements	1,675	0	32,000	0	0	**0**
401-901-000-976.004	Bloomfield Park Improvements	0	0	0	210,000	0	**0**
401-901-000-976.008	Sharp Park Pool Imp.	8,383	5,372	60,000	0	0	**0**
401-901-000-976.015	Kiwanis Park Improvements	94,189	0	0	0	0	**0**
401-901-000-976.054	Public Arts Committee	0	0	33,360	33,610	0	**0**
401-901-000-976.057	Friendship Park Renovations	0	0	20,000	4,000	0	**0**
401-901-000-976.063	Parks Imp.-Citywide	37,776	52,952	70,000	70,500	70,000	**70,000**
401-901-000-976.065	Optimist Pk-Plygrd/Cts./Signs	0	0	38,000	20,000	0	**0**
401-901-000-976.066	Sharp Park Golf Course Imp.	3,000	459,001	85,000	27,403	0	**0**
401-901-000-976.068	Withington Park Improvemt.	75,400	0	0	0	0	**0**
401-901-000-976.069	Inter City Trail Improvemts	101,169	0	0	0	0	**0**
401-901-000-976.208	Ella Sharp Park Master Plan	0	0	15,000	15,000	0	**0**
401-901-000-976.265	City Hall - Water Damage	0	0	0	250,000	0	**0**
401-901-000-976.276	Cemetery Improvements	0	0	40,000	0	0	**0**
401-901-000-976.340	Fire Station Improvements	0	0	70,000	147,639	50,000	**50,000**
401-901-000-976.070	Development Design	0	0	0	0	60,000	**60,000**
Total Expenditures		**340,570**	**542,325**	**488,360**	**807,152**	**205,000**	**205,000**

(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 2014/15 Adopted Budget
Analysis of Changes in Fund Balance

Fund 402 Water Equipment & Replacement Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	1,425,858	1,411,105	2,508,040	2,508,000	3,508,000	**3,508,000**
Expenditures:	1,483,555	1,286,053	3,106,803	3,800,703	3,984,162	**3,984,162**
Excess of Revenues Over (Under) Expenditures	(57,697)	125,052	(598,763)	(1,292,703)	(476,162)	**(476,162)**
Fund Balance - Beginning of Year	1,922,480	1,864,783	1,989,835	1,989,835	697,132	**697,132**
Fund Balance - End of Year	**1,864,783**	**1,989,835**	**1,391,072**	**697,132**	**220,970**	**220,970**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 402 Water Equipment & Replacement Fund

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
402-000-000-664.000	Interest	8,928	11,105	8,040	8,000	8,000	**8,000**
402-000-000-685.000	Insurance Refund	0	0	0	0	0	**0**
402-000-000-685.677	Insurance Refund-W/C Fund	0	0	0	0	0	**0**
402-000-000-698.000	Miscellaneous	16,930	0	0	0	0	**0**
402-000-000-699.591	Cont.-Water Fund	1,400,000	1,400,000	2,500,000	2,500,000	3,500,000	**3,500,000**
Total Revenues		**1,425,858**	**1,411,105**	**2,508,040**	**2,508,000**	**3,508,000**	**3,508,000**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

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

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
402-458-000-706.000	Salaries and Wages	87,760	74,478	57,406	89,213	65,894	**65,894**
402-458-000-707.000	Wages-Temporary	3	0	0	0	0	**0**
402-458-000-709.000	Overtime	8,389	4,199	5,082	9,898	10,493	**10,493**
402-458-000-715.000	Employers FICA	7,433	5,882	4,780	7,582	5,844	**5,844**
402-458-000-719.000	Health Insurance	19,148	12,723	5,466	19,849	6,905	**6,905**
402-458-000-719.678	RX Drug Insurance	3,960	1,537	0	0	0	**0**
402-458-000-719.679	Health Insurance Deductible	414	669	786	2,316	822	**822**
402-458-000-722.000	Pension-General	9,165	7,832	6,199	13,020	9,564	**9,564**
402-458-000-724.000	Unemployment	522	616	434	125	110	**110**
402-458-000-724.001	Workers Compensation	964	773	675	1,039	768	**768**
402-458-000-725.000	Other Fringe Benefits	1,822	1,689	925	2,746	1,039	**1,039**
		139,580	110,398	81,753	145,788	101,439	**101,439**
Material and Supplies:							
402-458-000-782.000	Materials	736	112	600	1,000	600	**600**
		736	112	600	1,000	600	**600**
Contractual and Other:							
402-458-000-818.000	Contractual Services	1,008,426	645,509	811,379	1,189,036	2,213,560	**2,213,560**
402-458-000-914.001	Equipment Rental - MP	0	3,885	0	0	0	**0**
402-458-000-943.000	Equipment Rental - MP	325	1,711	2,000	2,000	2,000	**2,000**
402-458-000-966.000	PW Overhead	316	444	600	600	600	**600**
402-458-000-967.000	ENG Overhead	54,528	60,475	59,067	79,288	61,110	**61,110**
		1,063,595	712,024	873,046	1,270,924	2,277,270	**2,277,270**
New Water Main Construction		**1,203,911**	**822,534**	**955,399**	**1,417,712**	**2,379,309**	**2,379,309**

WORK PROJECT DETAIL

Work Project Titles:				
Argyle: Walker to Cooper	-	120,822	-	-
Blackstone: Washington to Glick	-	461,189	-	-
Forest & Homewild: Ellery to Edgewood	-	942	-	-
Beverly Park Place: West Ave to east end	140,420	4,575	211,365	**211,365**
Fourth: Linden to Griswold	59,325	150,617	-	-
Francis: Mason to Washington	146,016	146,016	1,000	**1,000**
Hamilton: Argyle to Hobart	4,963	3,000	225,734	**225,734**
Mansion Street Transmission Line	120,000	63,000	63,000	**63,000**
Michigan Ave.: Blackstone to Francis	-	91,620	1,191,060	**1,191,060**
Misc Water Projects	12,000	12,000	12,000	**12,000**
North: Kennedy to Elm	133,588	17,550	220,350	**220,350**
Water Mapping & GIS	57,000	57,000	57,000	**57,000**
Webster: Oakdale to Elmwood	52,087	52,087	-	-
Wesley: Francis to Cooper	-	147,573	-	-
West: Bloomfield to High	-	9,000	203,400	**203,400**
Bowen & Elmwood	230,000	-	-	-
Rockwell: Jackson to Williams	-	80,721	-	-
VanBuren: Steward to Blackstone	-	-	194,400	**194,400**
	955,399	**1,417,712**	**2,379,309**	**2,379,309**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

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

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Capital Outlay:							
402-591-000-818.258	GIS Services - MIS	41,656	44,039	41,286	52,864	52,138	**52,138**
402-591-000-972.000	Water Mains	0	0	0	0	0	**0**
402-591-000-976.000	Building Additions	0	3,150	69,000	69,000	69,000	**69,000**
402-591-000-982.000	Machinery & Equipment	20,298	101,260	607,098	716,883	531,926	**531,926**
402-591-000-982.001	Meters	92,179	130,721	124,500	130,000	130,000	**130,000**
402-591-000-982.002	Wellfield	45,646	47,832	59,714	59,741	39,978	**39,978**
402-591-000-982.003	Pumping Station	0	0	0	0	0	**0**
402-591-000-982.004	Storage Tanks	0	0	800,000	830,000	221,000	**221,000**
402-591-000-982.005	Engineering	0	4,777	231,000	232,000	247,500	**247,500**
402-591-000-982.006	Treatment Plant	0	3,226	14,713	14,713	14,774	**14,774**
402-591-000-982.009	State Prison of Michigan	25,320	25,320	25,320	25,320	25,320	**25,320**
402-591-000-982.010	Well Abandonment Program	0	0	0	30,000	30,000	**30,000**
402-591-000-982.011	Wellhead Protection Prog.	0	0	0	20,000	20,000	**20,000**
402-591-000-982.012	Cross Connection Program	43,332	43,332	43,332	42,828	42,576	**42,576**
402-591-000-983.000	Office Equipment	6,359	3,462	2,200	2,100	2,400	**2,400**
402-591-000-984.003	GIS Projects	4,854	9,729	13,241	13,241	13,241	**13,241**
402-591-000-985.000	Vehicles	0	46,671	120,000	144,301	165,000	**165,000**
		279,644	463,519	2,151,404	2,382,991	1,604,853	**1,604,853**
Total Capital Assets-Other		**279,644**	**463,519**	**2,151,404**	**2,382,991**	**1,604,853**	**1,604,853**
Total Expenses		**1,483,555**	**1,286,053**	**3,106,803**	**3,800,703**	**3,984,162**	**3,984,162**

(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 maintenace 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 2014/15 Adopted Budget
Analysis of Changes in Fund Balance

Fund 404 Sanitary Sewer Maintenance Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	351,589	272,761	483,741	445,663	439,951	**439,951**
Expenditures	351,589	272,761	483,741	445,663	439,951	**439,951**
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	**0**
Fund Balance - Beginning of Year	0	0	0	0	0	**0**
Fund Balance - End of Year	**0**	**0**	**0**	**0**	**0**	**0**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 404 Sanitary Sewer Maintenance Fund

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
404-000-000-664.000	Interest	1	1	0	0	0	**0**
404-000-000-685.677	Insurance Refund - W/C	0	0	0	0	0	**0**
404-000-000-698.000	Miscellaneous	0	0	0	0	0	**0**
404-000-000-699.590	Cont.-Sewer Fund	351,588	272,760	483,741	445,663	439,951	**439,951**
Total Revenues		**351,589**	**272,761**	**483,741**	**445,663**	**439,951**	**439,951**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 404 Sanitary Sewer Maintenance Fund
Dept 456 Sanitary Sewer Maintenance

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
404-456-000-706.000	Salaries and Wages	67,916	58,993	96,000	85,000	80,000	**80,000**
404-456-000-707.000	Wages-Temporary	173	443	500	500	500	**500**
404-456-000-709.000	Overtime	2,500	3,423	8,000	8,000	8,000	**8,000**
404-456-000-715.000	Employers FICA	5,554	4,529	7,994	7,153	6,770	**6,770**
404-456-000-719.000	Health Insurance	23,368	20,358	24,184	25,835	26,256	**26,256**
404-456-000-719.678	RX Drug Insurance	6,405	2,634	0	0	0	**0**
404-456-000-719.679	Health Insurance Deductible	0	1,131	3,130	2,933	2,760	**2,760**
404-456-000-722.000	Pension-General	6,836	6,171	10,317	9,235	11,018	**11,018**
404-456-000-724.000	Unemployment	329	298	794	140	133	**133**
404-456-000-724.001	Workers Compensation	1,747	1,470	2,424	2,403	2,274	**2,274**
404-456-000-725.000	Other Fringe Benefits	906	739	2,054	1,664	1,848	**1,848**
		115,734	100,189	155,397	142,863	139,559	**139,559**
Material and Supplies:							
404-456-000-782.000	Materials	36,220	20,546	59,092	59,000	59,092	**59,092**
		36,220	20,546	59,092	59,000	59,092	**59,092**
Contractual and Other:							
404-456-000-818.000	Contractual Services	1,813	2,989	10,000	10,000	10,000	**10,000**
404-456-000-853.000	Telephone	1,344	1,457	1,800	1,800	1,800	**1,800**
404-456-000-914.000	Insurance	0	0	4,500	4,500	4,500	**4,500**
404-456-000-943.000	Equipment Rental - MP	131,493	105,754	189,552	180,000	180,000	**180,000**
404-456-000-960.000	PW Overhead	64,171	41,213	62,400	46,500	44,000	**44,000**
404-456-000-966.000	ENG Overhead	201	0	0	0	0	**0**
		199,022	151,413	268,252	242,800	240,300	**240,300**
Capital Outlay:							
404-456-000-984.000	Software	613	613	1,000	1,000	1,000	**1,000**
Sewer Maintenance		**351,589**	**272,761**	**483,741**	**445,663**	**439,951**	**439,951**

WORK PROJECT DETAIL

Work Project Titles:	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Geo Data Base	613	613	620	620	620	**620**
Sewer Repair By DPW	62,384	59,468	84,500	84,500	84,500	**84,500**
Repair By Contractor	-	-	5,000	5,000	5,000	**5,000**
Clean And Flush	162,374	121,839	179,530	149,530	149,530	**149,530**
Stake And Locate	30,194	33,105	34,000	34,000	34,000	**34,000**
Manhole Work	49,741	23,972	57,441	57,441	51,729	**51,729**
Sewer Needs Study	203	-	-	-	-	-
Sundry Maintenance	186	-	-	-	-	-
Sewer Maint.-GIS	-	-	3,000	3,000	3,000	**3,000**
Heavy Sewer Cleaning	188	-	34,000	34,000	34,000	**34,000**
Sewer Maint.-Sewer Separation	-	-	9,000	9,000	9,000	**9,000**
Sewer Televising	33,702	31,443	55,000	46,922	46,922	**46,922**
Unreimbursable Sewer Backup	-	-	4,500	4,500	4,500	**4,500**
Video Inspec. Veh. Equip.Upgrades/Mt.	12,004	2,321	17,150	17,150	17,150	**17,150**
	351,589	**272,761**	**483,741**	**445,663**	**439,951**	**439,951**

(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 2014/15 Adopted Budget
Analysis of Changes in Fund Balance

Fund 405 Sanitary Sewer Replacement Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	658,619	659,315	658,000	663,000	663,000	**663,000**
Expenditures	467,012	386,520	885,466	756,784	2,231,775	**2,231,775**
Excess of Revenues Over (Under) Expenditures	191,607	272,795	(227,466)	(93,784)	(1,568,775)	**(1,568,775)**
Fund Balance - Beginning of Year	2,060,335	2,251,942	2,524,737	2,524,737	2,430,953	**2,430,953**
Fund Balance - End of Year	**2,251,942**	**2,524,737**	**2,297,271**	**2,430,953**	**862,178**	**862,178**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 405 Sanitary Sewer Replacement Fund

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
405-000-000-664.000	Interest	10,619	11,315	10,000	15,000	15,000	**15,000**
405-000-000-685.677	Insurance Refund - W/C	0	0	0	0	0	**0**
405-000-000-698.000	Miscellaneous	0	0	0	0	0	**0**
405-000-000-699.590	Cont.- Sewer Fund	648,000	648,000	648,000	648,000	648,000	**648,000**
Total Revenues		**658,619**	**659,315**	**658,000**	**663,000**	**663,000**	**663,000**

Expenditure Detail

Fund 405 Sanitary Sewer Replacement Fund
Dept 457 New Sewer Construction

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
405-457-000-706.000	Salaries and Wages	28,993	29,913	48,196	56,291	66,934	**66,934**
405-457-000-707.000	Wages-Temporary	27	0	1,411	500	0	**0**
405-457-000-709.000	Overtime	1,546	1,659	2,166	6,272	6,376	**6,376**
405-457-000-715.000	Employers FICA	2,312	2,343	3,960	4,824	5,608	**5,608**
405-457-000-719.000	Health Insurance	6,370	4,384	4,479	9,117	7,014	**7,014**
405-457-000-719.678	RX Drug Insurance	1,328	241	0	0	0	**0**
405-457-000-719.679	Health Insurance Deductible	152	386	635	1,159	835	**835**
405-457-000-722.000	Pension-General	2,854	3,134	4,996	8,016	9,178	**9,178**
405-457-000-724.000	Unemployment	256	214	370	94	112	**112**
405-457-000-724.001	Workers Compensation	324	332	575	656	780	**780**
405-457-000-725.000	Other Fringe Benefits	557	882	783	887	1,055	**1,055**
		44,719	43,488	67,571	87,816	97,892	**97,892**
Material and Supplies:							
405-457-000-782.000	Materials	2,771	182	0	600	500	**500**
		2,771	182	0	600	500	**500**
Contractual and Other:							
405-457-000-818.000	Contractual Services	397,039	313,365	759,923	620,574	2,066,735	**2,066,735**
405-457-000-943.000	Equipment Rental - MP	2,161	4,471	5,000	3,000	5,000	**5,000**
405-457-000-966.000	PW Overhead	1,177	1,203	3,000	1,000	3,000	**3,000**
405-457-000-967.000	ENG Overhead	19,145	23,811	49,972	43,794	58,648	**58,648**
		419,522	342,850	817,895	668,368	2,133,383	**2,133,383**
New Sewer Construction		**467,012**	**386,520**	**885,466**	**756,784**	**2,231,775**	**2,231,775**

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

Account Description	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
WORK PROJECT DETAIL				
Work Project Titles:				
Blackstone: VanBuren to RR	-	42,000	-	**-**
Blackstone: Washington to Glick	-	10,099	-	**-**
Francis: Mason to Washington	-	96,965	1,000	**1,000**
Hamilton Sewer Seperation at north end	-	-	21,240	**21,240**
Lewis Street Grand River Crossing Replacement	-	11,459	191,919	**191,919**
Michigan Ave: Blackstone to Francis	-	77,022	1,001,286	**1,001,286**
Misc Sanitary Sewer Construction	4,000	4,000	4,000	**4,000**
Myrtle to WWTP - Forced Main (Engineering)	451,500	37,271	645,000	**645,000**
North: Ellery to Edgewood	96,000	6,510	105,090	**105,090**
Rockwell: Jackson to Williams	1,000	62,858	-	**-**
Sewer Mapping & GIS	35,000	53,000	45,000	**45,000**
Sewer Rehab	190,216	278,469	138,600	**138,600**
Sewer Separation	10,000	10,000	10,000	**10,000**
Sewer Studies & Permits	13,000	13,000	12,000	**12,000**
Washington Alley: Wesley to Washington	84,750	-	56,640	**56,640**
Webster: Oakdale to Elmwood	-	54,131	-	**-**
	885,466	**756,784**	**2,231,775**	**2,231,775**

(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 2014/15 Adopted Budget
Analysis of Changes in Fund Balance

Fund 406 Wastewater Equipment Replacement Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	631,855	631,956	643,000	159,750	159,750	**159,750**
Expenditures	1,179,061	71,746	330,000	210,945	940,000	**940,000**
Excess of Revenues Over (Under) Expenditures	(547,206)	560,210	313,000	(51,195)	(780,250)	**(780,250)**
Fund Balance - Beginning of Year	3,134,926	2,587,720	3,147,930	3,147,930	3,096,735	**3,096,735**
Fund Balance - End of Year	**2,587,720**	**3,147,930**	**3,460,930**	**3,096,735**	**2,316,485**	**2,316,485**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 406 Wastewater Equipment Replacement Fund

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
406-000-000-664.000	Interest	13,855	13,956	25,000	25,000	25,000	**25,000**
406-000-000-699.590	Cont.-Sewer Fund	618,000	618,000	618,000	134,750	134,750	**134,750**
Total Revenues		**631,855**	**631,956**	**643,000**	**159,750**	**159,750**	**159,750**

Expenditure Detail

Fund 406 Wastewater Equipment Replacement Fund
Dept 548 Wastewater Equipment Replacement

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Capital Outlay:							
406-548-000-976.000	Building Additions	0	0	0	0	0	**0**
406-548-000-982.000	Machinery & Equipment	28,177	46,276	50,000	30,000	50,000	**50,000**
406-548-000-982.001	Meters	5,336	9,494	15,000	7,500	15,000	**15,000**
406-548-000-982.003	Pumping Station	0	0	0	0	350,000	**350,000**
406-548-000-982.006	Treatment Plant	1,116,104	0	0	0	500,000	**500,000**
406-548-000-985.000	Vehicles	29,444	15,976	265,000	173,445	25,000	**25,000**
		1,179,061	71,746	330,000	210,945	940,000	**940,000**
Total Expenditures		**1,179,061**	**71,746**	**330,000**	**210,945**	**940,000**	**940,000**

(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 2014/15 Adopted Budget
Analysis of Changes in Fund Balance

Fund 494 Brownfield Redevelopment Authority Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	1,204,580	1,139,308	1,064,404	1,071,413	1,064,081	**1,064,081**
Expenditures	2,371,902	1,251,151	1,175,696	1,191,586	1,160,843	**1,160,843**
Excess of Revenues Over (Under) Expenditures	(1,167,322)	(111,843)	(111,292)	(120,173)	(96,762)	**(96,762)**
Fund Balance - Beginning of Year	3,048,815	1,881,493	1,769,650	1,769,650	1,649,477	**1,649,477**
Fund Balance - End of Year	**1,881,493**	**1,769,650**	**1,658,358**	**1,649,477**	**1,552,715**	**1,552,715**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 494 Brownfield Redevelopment Authority Fund

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
494-000-000-403.004	Curr. Prop. Taxes-Consumers	1,087,348	996,467	965,000	963,588	943,563	**943,563**
494-000-000-403.005	Curr. Prop. Taxes-JGW	15,078	14,475	13,008	12,774	155	**155**
494-000-000-403.006	Curr. Prop. Taxes-Home Depot	70,396	71,213	0	0	0	**0**
494-000-000-403.007	Curr. Prop. Taxes-Heat Control.	12,420	10,554	10,500	10,175	9,900	**9,900**
494-000-000-403.008	Curr. Prop. Taxes-Lifeways	0	0	0	0	0	**0**
494-000-000-403.009	Curr. Prop. Taxes-DNT	7,968	8,397	7,000	8,942	8,340	**8,340**
494-000-000-403.010	Curr. Prop. Taxes-GLHHC	0	18,640	34,296	31,617	46,000	**46,000**
494-000-000-403.011	Curr. Prop. Taxes-Full Spectrum	0	11,443	24,600	34,317	46,123	**46,123**
494-000-000-664.000	Interest	11,370	8,119	10,000	10,000	10,000	**10,000**
Total Revenues		**1,204,580**	**1,139,308**	**1,064,404**	**1,071,413**	**1,064,081**	**1,064,081**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 494 Brownfield Redevelopment Authority Fund
Dept 745 Brownfield Redevelopment Projects

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
494-745-000-702.000	Termination Pay	0	0	0	0	0	**0**
494-745-000-706.000	Salaries & Wages	39,229	15,065	15,316	15,316	18,004	**18,004**
494-745-000-707.000	Wages - Temporary	2,610	0	0	0	0	**0**
494-745-000-715.000	FICA	3,321	1,173	1,172	1,172	1,377	**1,377**
494-745-000-719.000	Health Insurance	2,646	1,174	1,190	1,190	508	**508**
494-745-000-719.005	Health Insurance-MERS HSA	0	0	0	0	438	**438**
494-745-000-719.678	RX Drug Insurance	418	0	0	0	0	**0**
494-745-000-719.679	Health Insurance Deductible	277	234	225	225	0	**0**
494-745-000-722.000	Pension - General	2,709	1,435	1,520	1,520	1,988	**1,988**
494-745-000-723.000	Pension-MERS DC	0	0	0	0	540	**540**
494-745-000-724.000	Unemployment	292	91	91	91	16	**16**
494-745-000-724.001	Workers Comp.	61	22	22	22	25	**25**
494-745-000-725.000	Other Fringe Benefits	363	172	216	216	256	**256**
		51,926	19,366	19,752	19,752	23,152	**23,152**
Contractual And Other :							
494-745-000-818.000	Contractual Services	1,000	1,663	1,000	4,000	1,500	**1,500**
494-745-000-818.030	BRA Plan - Micromatic	3,453	0	0	0	0	**0**
494-745-000-818.031	BRA Plan - Jack. Glass Work	13,565	12,915	11,400	11,245	155	**155**
494-745-000-818.048	BRA Plan - Heat Controller	5,406	4,524	4,500	4,363	4,300	**4,300**
494-745-000-818.059	BRA Plan - GLHHC	0	13,640	34,296	36,617	46,000	**46,000**
494-745-000-818.060	BRA Plan - Full Spectrum	0	0	22,600	32,797	46,123	**46,123**
494-745-000-956.000	Administration	4,823	19,311	4,500	2,797	4,500	**4,500**
494-745-000-999.397	Contrib.-2012 BRA TIF Ref.	1,350,000	404,794	346,519	346,519	605,019	**605,019**
494-745-000-999.398	Contrib.-2002 BRA TIF D/S I	418,346	0	0	0	0	**0**
494-745-000-999.399	Contrib.-2007 BRA TIF Ref.	446,529	695,329	724,129	724,554	421,754	**421,754**
494-745-000-999.643	Contrib.-Loc.Site Remed.Rev	76,854	79,609	7,000	8,942	8,340	**8,340**
		2,319,976	1,231,785	1,155,944	1,171,834	1,137,691	**1,137,691**
Total Expenditures		**2,371,902**	**1,251,151**	**1,175,696**	**1,191,586**	**1,160,843**	**1,160,843**

(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 2014/15 Adopted Budget
Analysis of Changes in Fund Balance

Fund 496 Downtown Development Authority Project Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	1,038,975	833,295	833,000	835,406	774,017	**774,017**
Expenditures	373,802	346,867	341,075	346,377	275,628	**275,628**
Excess of Revenues Over (Under) Expenditures	665,173	486,428	491,925	489,029	498,389	**498,389**
Fund Balance - Beginning of Year	(57,618)	607,555	1,093,983	1,093,983	1,583,012	**1,583,012**
Fund Balance - End of Year	**607,555**	**1,093,983**	**1,585,908**	**1,583,012**	**2,081,401**	**2,081,401**

Revenue Detail

Fund 496 Downtown Development Authority Project Fund

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
496-000-000-403.000	Current Property Taxes	1,038,602	830,014	830,000	832,306	770,917	**770,917**
496-000-000-664.000	Interest	373	3,181	3,000	3,000	3,000	**3,000**
496-000-000-668.000	Rents and Royalties	0	100	0	100	100	**100**
Total Revenues		**1,038,975**	**833,295**	**833,000**	**835,406**	**774,017**	**774,017**

Expenditure Detail

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

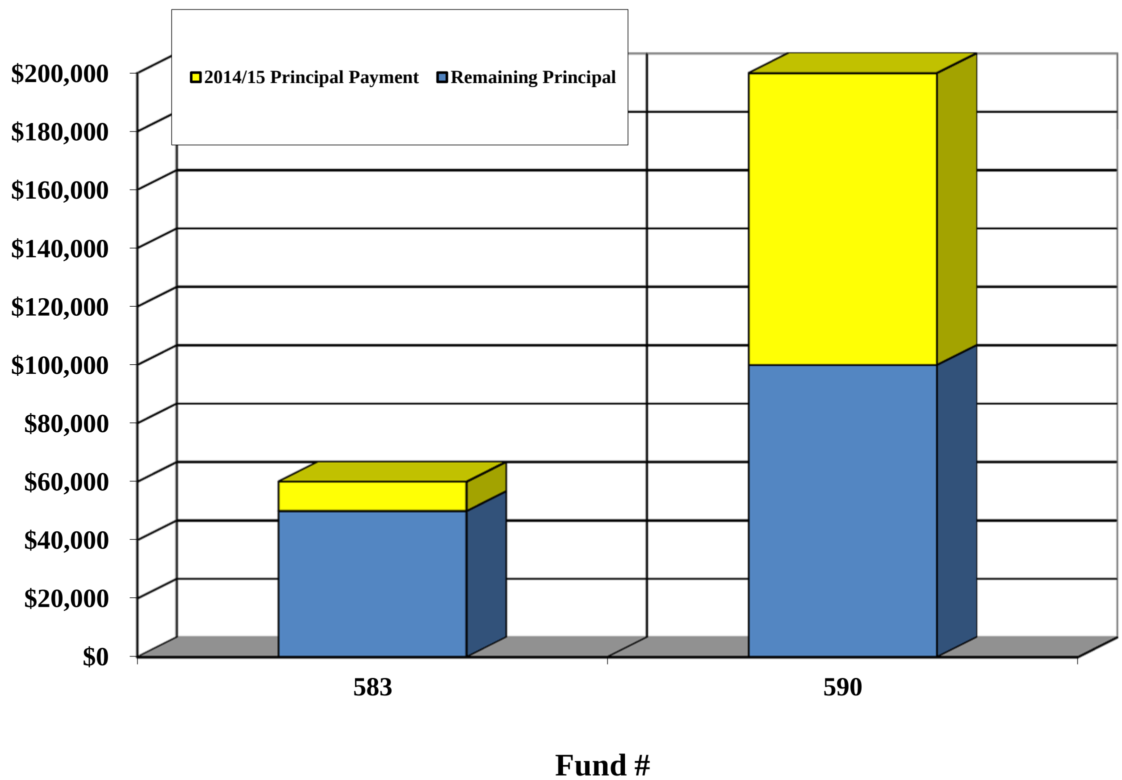
Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Contractual And Other :							
496-741-000-818.000	Contractual Services	40,120	0	0	0	0	**0**
496-741-000-818.008	DDA Administration	728	0	0	0	0	**0**
496-741-000-818.055	Alleg. Health - 1201 E. Mich.	85,054	76,648	76,600	75,052	4,303	**4,303**
496-741-000-931.002	Bldg. Maint. - Hayes Hotel	13,924	16,215	15,000	16,000	16,000	**16,000**
496-741-000-962.000	Uncollectible Accounts	66,904	6,754	1,000	7,000	7,000	**7,000**
496-741-000-999.395	Cont.-2001 DDA TIF D/S Fd.	275	275	550	750	750	**750**
496-741-000-999.396	Cont.-2011 DDA TIF Ref. D/S Fd.	166,797	246,975	247,925	247,575	247,575	**247,575**
		373,802	346,867	341,075	346,377	275,628	**275,628**
Total Expenditures		**373,802**	**346,867**	**341,075**	**346,377**	**275,628**	**275,628**

Enterprise Funds

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

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Enterprise Funds
Debt Summary

Fund#	Issue Name	Date Issued	Final Maturity	Issue Amount	Principal Outstanding 6/30/2014	FY 2014/15 Principal	FY 2014/15 Interest
583	Ella W. Sharp Endowment Fund Loan	3/28/1995	6/30/2020	$ 200,000	$ 60,000	$ 10,000	$ 1,500
590	Sewage Disp. Sys. Revenue Bonds - 20	10/1/2000	9/1/2015	995,000	200,000	100,000	7,975
	Enterprise Fund Totals			**$ 1,195,000**	**$ 260,000**	**$ 110,000**	**$ 9,475**



(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 2014/15 Adopted Budget
Analysis of Estimated Changes in Working Capital

Fund 583 Sharp Park Golf Practice Center Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	63,150	52,168	64,380	57,850	67,580	**67,580**
Expenses	62,004	53,184	63,547	63,047	59,841	**59,841**
Excess of Revenues Over (Under) Expenses	1,146	(1,016)	833	(5,197)	7,739	**7,739**
Add: Depreciation	17,836	17,836	17,836	17,836	17,836	**17,836**
Repayment of Loan	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	**(10,000)**
Increase (Decrease) in Working capital	8,982	6,820	8,669	2,639	15,575	**15,575**
Working Capital - Beginning of Year	18,817	27,799	34,619	34,619	37,258	**37,258**
Working Capital - End of Year	**27,799**	**34,619**	**43,288**	**37,258**	**52,833**	**52,833**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 583 Ella W. Sharp Park Golf Practice Center Fund

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
583-000-000-644.000	Merchandise	2,622	2,554	2,300	2,750	2,500	**2,500**
583-000-000-651.001	Golf Fees	50,447	37,482	52,000	45,000	55,000	**55,000**
583-000-000-664.000	Interest	81	132	80	100	80	**80**
583-000-000-699.245	Contrib.-Public Imp. Fd.	10,000	12,000	10,000	10,000	10,000	**10,000**
Total Revenues		**63,150**	**52,168**	**64,380**	**57,850**	**67,580**	**67,580**

Expenditure Detail

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

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
583-583-000-707.000	Wages-Temporary	32,054	26,125	30,026	30,026	30,026	**30,026**
583-583-000-715.000	Employers FICA	2,649	1,997	2,297	2,297	2,297	**2,297**
583-583-000-724.000	Unemployment Comp.	1,342	942	1,147	1,147	441	**441**
583-583-000-724.001	Workers Compensation	800	600	691	691	691	**691**
		36,845	29,664	34,161	34,161	33,455	**33,455**
Material And Supplies:							
583-583-000-745.000	Program Supplies	3,153	0	2,500	5,000	2,500	**2,500**
583-583-000-778.000	Equipment Maint Supplies	0	699	500	750	750	**750**
		3,153	699	3,000	5,750	3,250	**3,250**
Contractual And Other:							
583-583-000-818.583	Cont. Serv.- Learn. Ctr. Imp.	563	0	3,000	0	0	**0**
583-583-000-914.000	Insurance	0	0	0	0	0	**0**
583-583-000-920.000	Utilities	162	648	1,000	750	1,000	**1,000**
583-583-000-933.000	Equipment Maintenance	0	547	1,000	1,000	1,000	**1,000**
583-583-000-965.101	Admin. - General Fund	1,195	1,790	1,800	1,800	1,800	**1,800**
		1,920	2,985	6,800	3,550	3,800	**3,800**
Capital Outlay:							
583-583-000-971.000	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**
Debt Service :							
583-583-000-995.000	Interest	2,250	2,000	1,750	1,750	1,500	**1,500**
		2,250	2,000	1,750	1,750	1,500	**1,500**
Total Expenditures		**62,004**	**53,184**	**63,547**	**63,047**	**59,841**	**59,841**

(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 2014/15 Adopted Budget
Analysis of Estimated Changes in Working Capital

Fund 585 Auto Parking System Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	24,482	23,541	24,200	22,128	22,120	**22,120**
Expenses	27,712	20,147	32,662	26,137	27,347	**27,347**
Revenues Over (Under) Expenses			-8,462	-4,009	-5,227	**-5,227**
Add: Depreciation			6,085	6,085	6,085	**6,085**
Estimated Change in Working Capital			-2,377	2,076	858	**858**
Working Capital - Beginning of Year			14,030	14,030	16,106	**16,106**
Working Capital - End of Year			**11,653**	**16,106**	**16,964**	**16,964**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 585 Auto Parking System Fund

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
585-000-000-652.003	Parking Fines - Lot #3 (Y-Lot)	188	112	200	118	120	**120**
585-000-000-653.000	Parking Permits - Lot #3 (Y-Lot)	12,459	12,400	13,000	10,990	11,000	**11,000**
585-000-000-664.000	Interest	3	29	0	20	0	**0**
585-000-000-668.000	Rents and Royalties	0	0	0	0	0	**0**
585-000-000-668.002	Rents and Royalties-113 LLC	0	0	0	0	0	**0**
585-000-000-698.000	Miscellaneous	832	0	0	0	0	**0**
585-000-000-699.101	Cont.-General Fund	11,000	11,000	11,000	11,000	11,000	**11,000**
Total Revenues		**24,482**	**23,541**	**24,200**	**22,128**	**22,120**	**22,120**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 585 Auto Parking System Fund
Dept 587 Parking Utility

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
585-587-000-706.000	Salaries and Wages	3,096	949	3,725	1,000	1,000	**1,000**
585-587-000-707.000	Temporary Wages	3,849	3,297	4,845	3,632	4,781	**4,781**
585-587-000-709.000	Overtime	454	173	1,500	500	500	**500**
585-587-000-715.000	Employers FICA	544	334	770	393	481	**481**
585-587-000-719.000	Health Insurance	727	334	438	426	105	**105**
585-587-000-719.678	RX Drug Insurance	198	0	0	0	0	**0**
585-587-000-719.679	Health Insurance Deductible	0	36	63	44	12	**12**
585-587-000-722.000	Pension-General	312	114	518	125	188	**188**
585-587-000-724.000	Unemployment Comp.	73	66	27	52	2	**2**
585-587-000-724.001	Workers Compensation	129	87	42	100	12	**12**
585-587-000-725.000	Other Fringe Benefits	85	13	60	15	16	**16**
		9,467	5,403	11,988	6,287	7,097	**7,097**
Material and Supplies:							
585-587-000-782.000	Materials	431	842	500	500	500	**500**
		431	842	500	500	500	**500**
Contractual And Other:							
585-587-000-808.000	Audit Fees	22	19	20	15	15	**15**
585-587-000-818.000	Contractual Services	862	472	600	600	600	**600**
585-587-000-920.000	Utilities	5,922	4,198	6,500	6,500	6,500	**6,500**
585-587-000-930.000	Repairs and Maintenance	0	0	500	500	500	**500**
585-587-000-936.000	Pavement Repairs	0	0	250	0	250	**250**
585-587-000-937.000	Maintenance-Snow removal	0	0	0	5,000	5,000	**5,000**
585-587-000-943.000	Equipment Rental - MP	2,755	2,554	3,500	250	300	**300**
585-587-000-966.000	DPW Overhead	1,269	574	1,800	400	500	**500**
585-587-000-967.000	Eng. Overhead	899	0	919	0	0	**0**
		11,729	7,817	14,089	13,265	13,665	**13,665**
Capital Outlay:							
585-587-000-971.000	Depreciation	6,085	6,085	6,085	6,085	6,085	**6,085**
		6,085	6,085	6,085	6,085	6,085	**6,085**
Parking Utility		**27,712**	**20,147**	**32,662**	**26,137**	**27,347**	**27,347**
Total Expenses		**27,712**	**20,147**	**32,662**	**26,137**	**27,347**	**27,347**

(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 2014/15 Adopted Budget
Analysis of Estimated Changes in Working Capital

Fund 586 Parking Assessment Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	113,834	126,386	126,393	99,819	113,493	**113,493**
Expenses	100,908	102,099	133,563	123,726	134,528	**134,528**
Excess of Revenues Over (Under) Expenses	12,926	24,287	(7,170)	(23,907)	(21,035)	**(21,035)**
Working Capital - Beginning of Year	50,828	63,754	88,041	88,041	64,134	**64,134**
Working Capital - End of Year	**63,754**	**88,041**	**80,871**	**64,134**	**43,099**	**43,099**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 586 Parking Assessment Fund

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
586-000-000-652.000	Parking Fines	26,408	30,270	30,000	13,217	25,000	**25,000**
586-000-000-653.000	Parking Permits (Daily $2)	892	792	1,000	1,523	1,500	**1,500**
586-000-000-653.005	Parking Permits (Lots 6,7,8,14)	12,357	12,637	14,400	10,000	12,000	**12,000**
586-000-000-653.006	Parking Permits (Lot 9)	3,343	10,130	8,000	3,500	3,500	**3,500**
586-000-000-664.000	Interest	-431	438	400	186	100	**100**
586-000-000-668.002	Rents and Royalties-113 LLC	13,805	14,219	14,693	14,693	14,693	**14,693**
586-000-000-699.101	Cont.-General Fund	10,000	10,500	10,500	10,500	10,500	**10,500**
586-000-000-699.895	Cont.-Special Assessment Fund	47,460	47,400	47,400	46,200	46,200	**46,200**
Total Revenues		**113,834**	**126,386**	**126,393**	**99,819**	**113,493**	**113,493**

Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Parking Assessment***			
Fund-Activity:	***586-586***			
PT	Parking Enforcement		2	**19,126**
		0	**2**	**0**
Add:	Allocation of Wages From Engineering Department			**10,201**
Activity Total				**29,327**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 586 Parking Assessment Fund
Dept 586 Parking Assessment

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
586-586-000-706.000	Salaries and Wages	27,843	19,816	15,086	9,798	10,201	**10,201**
586-586-000-707.000	Temporary Wages	15,348	11,548	19,381	17,074	19,126	**19,126**
586-586-000-709.000	Overtime	1,073	312	3,000	2,000	2,000	**2,000**
586-586-000-715.000	Employers FICA	3,539	2,421	2,866	2,209	2,396	**2,396**
586-586-000-719.000	Health Insurance	3,498	2,291	2,016	923	1,069	**1,069**
586-586-000-719.678	RX Drug Insurance	828	281	0	0	0	**0**
586-586-000-719.679	Health Insurance Deductible	2	146	216	95	127	**127**
586-586-000-722.000	Pension-General	2,778	2,022	2,341	1,270	1,528	**1,528**
586-586-000-724.000	Unemployment Comp.	422	296	97	172	17	**17**
586-586-000-724.001	Workers Compensation	544	310	311	376	119	**119**
586-586-000-725.000	Other Fringe Benefits	424	264	162	216	161	**161**
		56,299	39,707	45,476	34,133	36,744	**36,744**
Material and Supplies:							
586-586-000-740.000	Operating Supplies	599	109	1,250	2,120	2,000	**2,000**
586-586-000-744.000	Uniform Allowance	183	171	300	500	500	**500**
586-586-000-782.000	Materials	1,695	1,010	3,000	3,000	3,000	**3,000**
		2,477	1,290	4,550	5,620	5,500	**5,500**
Contractual And Other:							
586-586-000-808.000	Audit Fees	112	75	77	73	73	**73**
586-586-000-818.000	Contractual Services	8,977	3,668	2,000	5,000	5,000	**5,000**
586-586-000-818.697	Contract. Serv.-Parks/Rec.	0	20,959	21,000	0	0	**0**
586-586-000-920.000	Utilities	5,809	5,687	6,500	6,500	6,500	**6,500**
586-586-000-934.000	Office Equipment Repairs	0	0	4,495	0	4,495	**4,495**
586-586-000-936.000	Pavement Repairs	0	334	20,000	10,000	20,000	**20,000**
586-586-000-937.000	Maintenance-Snow removal	0	0	0	30,000	23,855	**23,855**
586-586-000-941.000	Rentals	0	0	0	0	0	**0**
586-586-000-943.000	Equip. Rental - Motor Pool	6,846	2,407	2,900	2,900	2,900	**2,900**
586-586-000-962.000	Uncollectible Accounts	0	0	0	0	0	**0**
586-586-000-965.101	Admin.-General Fund	8,435	22,073	15,000	22,500	22,500	**22,500**
586-586-000-966.000	PW Overhead	3,058	579	1,000	1,000	2,000	**2,000**
586-586-000-967.000	ENG Overhead	8,895	5,320	10,565	6,000	4,961	**4,961**
		42,132	61,102	83,537	83,973	92,284	**92,284**
Total Expenses		**100,908**	**102,099**	**133,563**	**123,726**	**134,528**	**134,528**

(589) Storm Water Utility Fund

PURPOSE - This Fund is used to account for the operations of the City's Storm Water Management Program.

CHARACTER - Revenues from storm water user fees will be used to cover expenses to meet obligations under the NPDES Storm Water Regulations and to pay for the operation, maintenance and capital improvements of the City's storm water infrastructure. The Storm Water Utility also works to solve and prevent drainage problems and repair, maintain and enhance drainage facilities.

AUTHORITY - This Fund was established with adoption of Ordinance 2011.02 by the City Council on January 11, 2011.

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Analysis of Estimated Changes in Working Capital

Fund 589 Storm Water Utility Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	1,258,699	1,222,476	1,101,286	97,734	0	**0**
Expenses	888,296	1,433,888	0	303,476	0	**0**
Excess of Revenues Over (Under) Expenses	370,403	(211,412)	1,101,286	(205,742)	0	**0**
Add: Depreciation			0	0	0	**0**
Increase (Decrease) in Working capital			1,101,286	(205,742)	0	**0**
Working Capital - Beginning of Year			423,269	423,269	217,527	**217,527**
Working Capital - End of Year			**1,524,555**	**217,527**	**217,527**	**217,527**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 589 Storm Water Utility Fund

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
589-000-000-642.005	Sales - Compost	19,141	21,613	12,000	0	0	**0**
589-000-000-650.010	Utility Billing	1,239,156	1,195,974	1,089,286	97,196	0	**0**
589-000-000-662.000	Penalties	-838	11	0	0	0	**0**
589-000-000-664.000	Interest	1,240	1,112	0	538	0	**0**
589-000-000-698.000	Miscellaneous	0	3,766	0	0	0	**0**
Total Revenues		**1,258,699**	**1,222,476**	**1,101,286**	**97,734**	**0**	**0**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 589 Storm Water Utility Fund
Dept 589 Storm Water Utility

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
589-589-000-706.000	Salaries and Wages	144,885	139,709	0	0	0	**0**
589-589-000-707.000	Temporary Wages	332	3,132	0	0	0	**0**
589-589-000-709.000	Overtime	389	584	0	0	0	**0**
589-589-000-715.000	Employers FICA	11,148	10,485	0	0	0	**0**
589-589-000-719.000	Health Insurance	35,433	31,736	0	0	0	**0**
589-589-000-719.678	RX Drug Insurance	10,109	6,288	0	0	0	**0**
589-589-000-719.679	Health Insurance Deductible	137	1,330	0	0	0	**0**
589-589-000-722.000	Pension-General	13,727	13,882	0	0	0	**0**
589-589-000-724.000	Unemployment Comp.	308	147	0	0	0	**0**
589-589-000-724.001	Workers Compensation	3,232	3,186	0	0	0	**0**
589-589-000-725.000	Other Fringe Benefits	1,312	1,546	0	0	0	**0**
		221,012	212,025	0	0	0	**0**
Material and Supplies:							
589-589-000-740.000	Operating Supplies	0	10	0	0	0	**0**
589-589-000-751.000	Gasoline	3,562	6,550	0	0	0	**0**
589-589-000-782.000	Materials	38,802	29,735	0	0	0	**0**
		42,364	36,295	0	0	0	**0**
Contractual And Other:							
589-589-000-808.000	Audit Fees	65	0	0	0	0	**0**
589-589-000-818.000	Contractual Services	101,271	208,008	0	300,000	0	**0**
589-589-000-900.000	Printing & Publishing	0	2,442	0	0	0	**0**
589-589-000-943.000	Equip. Rental - Motor Pool	345,475	355,285	0	0	0	**0**
589-589-000-944.000	Equipment Lease	15,000	15,000	0	0	0	**0**
589-589-000-960.000	Education & Training	609	0	0	0	0	**0**
589-589-000-962.000	Uncollectible Accounts	0	604,833	0	3,476	0	**0**
589-589-000-965.101	Admin.-General Fund	0	0	0	0	0	**0**
589-589-000-966.000	PW Overhead	112,799	0	0	0	0	**0**
589-589-000-967.000	ENG Overhead	5,826	0	0	0	0	**0**
589-589-000-999.591	Contribution - Water Fund	43,875	0	0	0	0	**0**
		624,920	1,185,568	0	303,476	0	**0**
Total Expenses		**888,296**	**1,433,888**	**0**	**303,476**	**0**	**0**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

WORK PROJECT DETAIL

Fund 589 Storm Water Utility Fund
Dept 589 Storm Water Utility

Dept.	Account Description	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Work Project Titles:							
589-101	Storm Sewer Repair-DPW	15,552	19,743	0	0	0	**0**
589-102	Grand River Cleanup	4,476	5,976	0	0	0	**0**
589-103	Storm Drain Bank Maint.	4,953	2,515	0	0	0	**0**
589-201	Advertising-Brochures	0	0	0	0	0	**0**
589-204	Storm Water Mgmt Manual						
	& Assist.-Tetra Tech(contractual	15,236	0	0	0	0	**0**
589-205	Misc. Storm Sewer Const.	95	0	0	0	0	**0**
589-206	Site Plan Review	1,315	3,771	0	0	0	**0**
589-207	Storm Drain Planning(Eng)	8,623	613	0	0	0	**0**
589-208	Administration	5,048	28,172	0	0	0	**0**
589-209	Legal Fees and Assistance	51,023	176,418	0	303,476	0	**0**
589-300	Major St. Machine Sweeping	107,801	79,101	0	0	0	**0**
589-301	Major St. Haul Sweepings	52,026	38,456	0	0	0	**0**
589-302	Leaf Pickup	151,363	175,897	0	0	0	**0**
589-303	Leaf Mulching	252	0	0	0	0	**0**
589-303A	Compost Operations	72,954	81,349	0	0	0	**0**
589-303B	Compost Deliveries	5,526	6,597	0	0	0	**0**
589-304	Major St. Catch Basin Work	24,036	13,627	0	0	0	**0**
589-305	Major St. Catch Basin Cleaning	49,226	12,378	0	0	0	**0**
589-400	Local St. Machine Sweeping	135,713	91,714	0	0	0	**0**
589-401	Local St. Machine Haul Sweepin	59,092	51,065	0	0	0	**0**
589-403	Local Mulching	539	0	0	0	0	**0**
589-404	Local St. Catch Basin Work	17,105	12,294	0	0	0	**0**
589-405	Local St. Clean Catch Basins	28,661	29,600	0	0	0	**0**
589-406	Douglas Storm Sewer Design (E	4,939	1,451	0	0	0	**0**
589-407	NPDES Annual Fee-Pase II	4,000	4,000	0	0	0	**0**
589-408	Phase II Implementation	28,295	26,999	0	0	0	**0**
	2011-12 Expenses	-3,428	572,152	0	0	0	**0**
	Cont. Water Billing	43,875	0	0	0	0	**0**
	Total	**888,296**	**1,433,888**	**0**	**303,476**	**0**	**0**

(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.

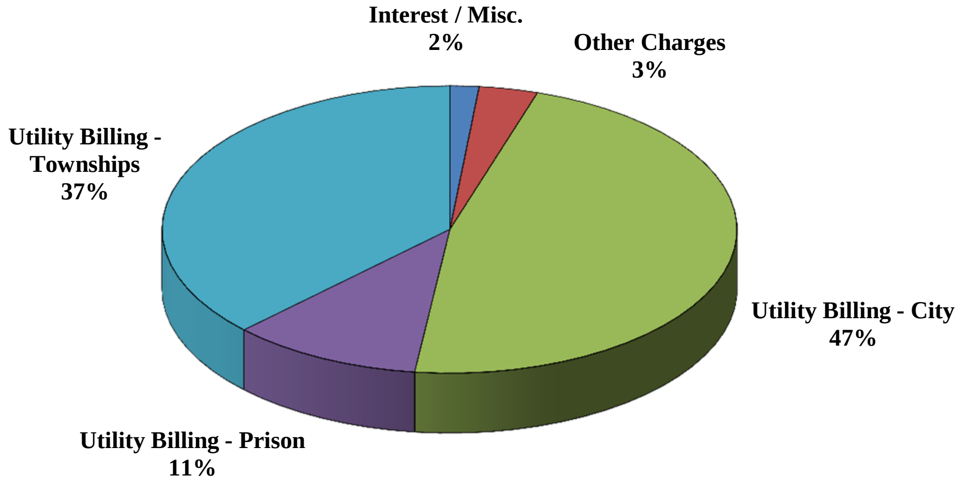
CHARACTER - In accordance with current ordinances, charges for wastewater services shall be levied on all premises having any sewer connection with the public wastewater facilities. The service charges now in effect for premises within the city shall continue as to such premises until changed pursuant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

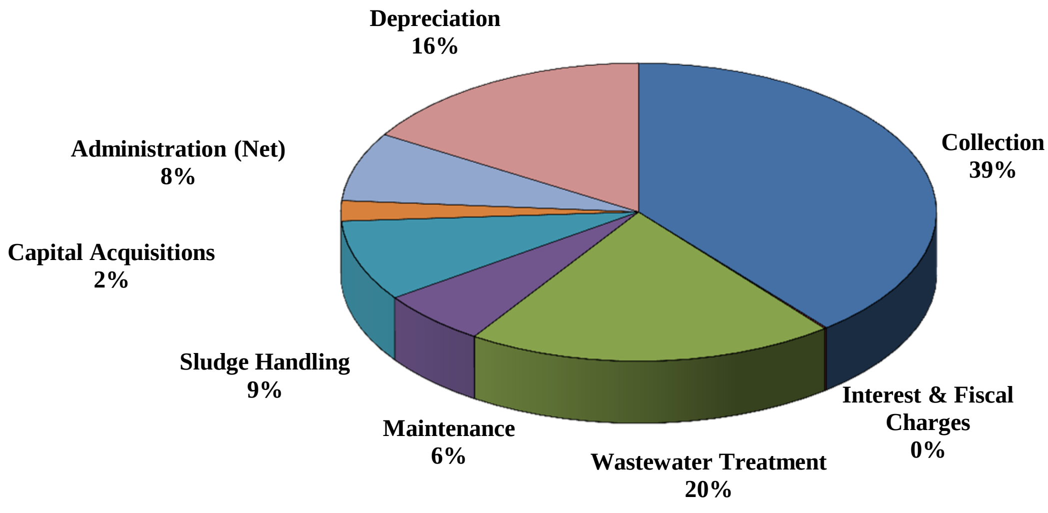
AUTHORITY - This Fund was established on June 12, 1962 to meet the requirements of Ordinances 261 and 262 of the City of Jackson.

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Sewer Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2014/15 Adopted Budget
Sewer Fund
Estimated Changes in Cash Flow

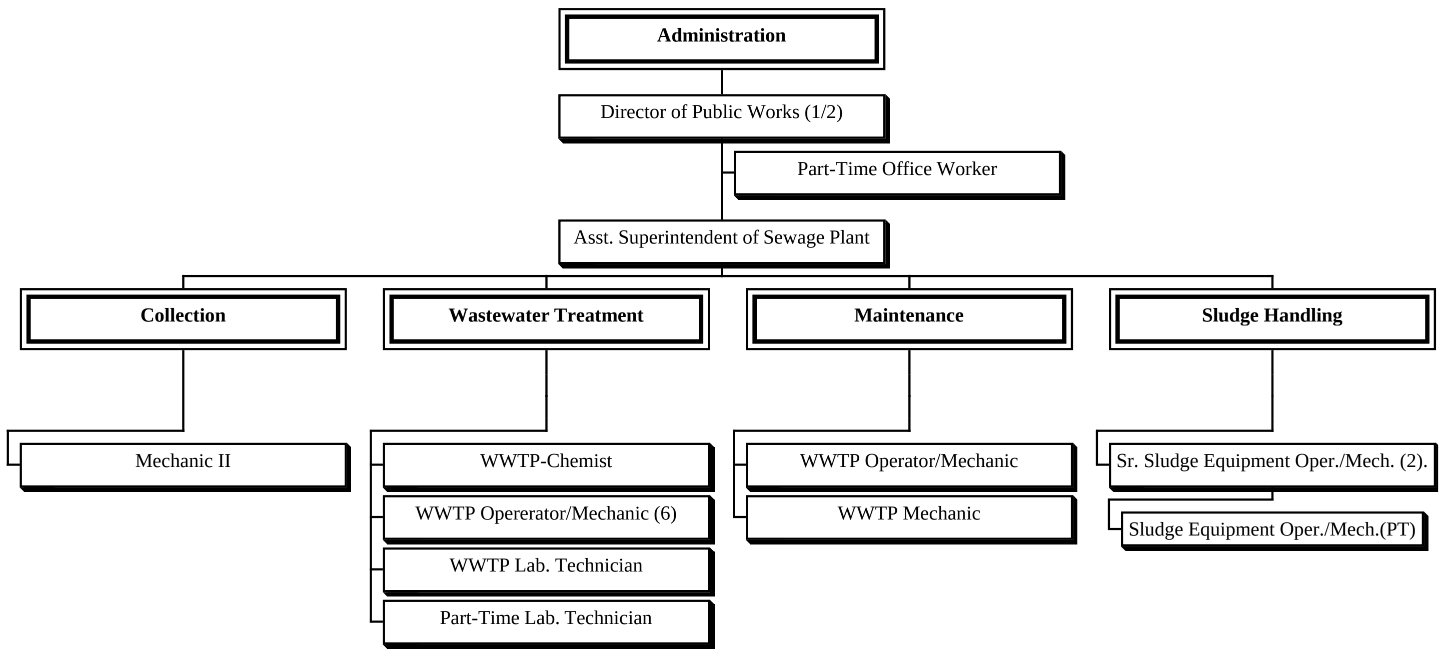
	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues:						
Charges For Goods & Services	5,286,006	4,776,269	4,971,688	4,804,592	4,956,846	**4,956,846**
Interest & Rents	27,014	28,252	15,000	28,000	15,000	**15,000**
Miscellaneous	75,147	76,838	67,000	75,000	67,000	**67,000**
	5,388,167	4,881,359	5,053,688	4,907,592	5,038,846	**5,038,846**
Expenses:						
Collection	1,229,616	1,150,350	1,485,854	1,427,063	2,927,802	**2,927,802**
Wastewater Treatment	1,661,486	1,685,264	1,637,205	1,420,318	1,496,970	**1,496,970**
Maintenance	724,353	711,085	751,872	257,623	445,307	**445,307**
Sludge Handling	515,082	565,794	612,824	556,100	655,626	**655,626**
Administration	1,671,349	1,684,781	1,931,739	2,018,166	1,787,188	**1,777,188**
Capital Acquisitions	86,554	2,029	100,000	100,000	165,000	**165,000**
	5,888,440	5,799,303	6,519,494	5,779,270	7,477,893	**7,467,893**
Revenues Over (Under) Expenses			(1,465,806)	(871,678)	(2,439,047)	**(2,429,047)**
Add: Depreciation			1,219,314	1,009,200	1,009,200	**1,009,200**
Less: Bond Principal Payments			(100,000)	(100,000)	(100,000)	**(100,000)**
Estimated Change in Working Capital			(346,492)	37,522	(1,529,847)	**(1,519,847)**
Estimated Working Capital (Unreserved) - Beginning of Year			3,215,848	3,215,848	3,253,370	**3,253,370**
Estimated Working Capital (Unreserved) - End of Year			**2,869,356**	**3,253,370**	**1,723,523**	**1,733,523**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 590 Sewer Fund

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
590-000-000-640.000	Laboratory Services	29,682	4,236	20,000	20,000	15,000	**15,000**
590-000-000-640.001	I.P.P. Monitoring	18,358	11,272	15,000	13,000	15,000	**15,000**
590-000-000-650.010	Utility Billing	2,360,153	2,441,043	2,243,342	2,300,000	2,369,000	**2,369,000**
590-000-000-650.020	Utility Billing-Prison	572,446	535,886	590,000	534,000	540,000	**540,000**
590-000-000-650.030	Utility Bill.-Summit	943,786	836,169	875,000	834,000	850,000	**850,000**
590-000-000-650.040	Utility Bill.-Spring Arbor	291,191	270,423	255,000	235,910	270,000	**270,000**
590-000-000-650.050	Utility Bill.-Napoleon	37,347	36,865	36,000	34,132	36,000	**36,000**
590-000-000-650.060	Utility Bill.-Blackman	901,407	522,415	800,000	700,000	725,000	**725,000**
590-000-000-650.061	Sewer Maint.-Blackman	4,533	3,771	5,000	4,300	4,500	**4,500**
590-000-000-650.062	Out Of City Account	121,647	107,883	126,946	123,850	126,946	**126,946**
590-000-000-650.070	Utility Bill.-Rives	5,456	6,306	5,400	5,400	5,400	**5,400**
590-000-000-662.000	Penalties	57,130	62,324	55,000	64,000	55,000	**55,000**
590-000-000-664.000	Interest	27,014	28,252	15,000	28,000	15,000	**15,000**
590-000-000-698.000	Miscellaneous	18,017	14,514	12,000	11,000	12,000	**12,000**
Total Revenues		**5,388,167**	**4,881,359**	**5,053,688**	**4,907,592**	**5,038,846**	**5,038,846**

City of Jackson
Sewer Fund
Activity Personnel Chart



City of Jackson
Fiscal Year 2014/15 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
	Department: ***Sewer Fund-Collection***			
	Fund-Activity: ***590-549***			
307	Mechanic II	1		46,472
	Retiree Health Insurance Stipends			3,360
		1		**49,832**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 549 Collection

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
590-549-000-706.000	Salaries and Wages	45,031	45,666	47,778	45,737	49,832	**49,832**
590-549-000-709.000	Overtime	2,299	1,657	2,400	2,000	3,500	**3,500**
590-549-000-715.000	Employers FICA	3,609	3,363	3,802	3,682	4,080	**4,080**
590-549-000-719.000	Health Insurance	14,289	14,103	12,810	10,414	17,603	**17,603**
590-549-000-719.678	RX Drug Insurance	4,590	2,210	0	0	0	**0**
590-549-000-719.679	Health Insurance Deductible	0	900	1,800	2,200	1,800	**1,800**
590-549-000-722.000	Pension-General	3,848	4,226	4,264	4,108	6,256	**6,256**
590-549-000-724.000	Unemployment Comp.	341	363	342	342	63	**63**
590-549-000-724.001	Workers Compensation	603	619	632	609	735	**735**
590-549-000-725.000	Other Fringe Benefits	329	111	978	1,043	1,004	**1,004**
		74,939	73,218	74,806	70,135	84,873	**84,873**
Material and Supplies:							
590-549-000-740.000	Operating Supplies	279	308	500	500	500	**500**
590-549-000-755.000	Safety Supplies	1,573	698	0	552	0	**0**
590-549-000-758.000	Laundry	0	72	365	365	365	**365**
590-549-000-778.000	Equipment Maint. Supplies	2,785	2,928	3,000	1,000	3,000	**3,000**
		4,637	4,006	3,865	2,417	3,865	**3,865**
Contractual and Other:							
590-549-000-818.000	Contractual Services	1,549	6,440	5,000	1,000	5,000	**5,000**
590-549-000-818.006	Instrument Maintenance	0	0	2,000	500	2,000	**2,000**
590-549-000-818.258	GIS Services - MIS	41,656	44,089	42,032	52,864	52,138	**52,138**
590-549-000-850.000	Communications	1,331	1,952	4,000	1,500	4,000	**4,000**
590-549-000-914.000	Insurance	3,942	4,014	4,200	4,200	4,200	**4,200**
590-549-000-920.000	Utlities	32,393	36,173	35,000	30,000	35,000	**35,000**
590-549-000-930.000	Repairs & Maintenance	6,221	6,274	15,000	12,000	15,000	**15,000**
590-549-000-938.404	Sewer Maintenance-DPS	351,588	272,760	483,741	445,663	439,951	**439,951**
590-549-000-939.000	Vehicle Maintenance	1,392	1,069	0	0	0	**0**
590-549-000-963.000	Miscellaneous	23,668	14,055	50,000	50,000	50,000	**50,000**
590-549-000-999.405	Cont.-Sewer Replacemt Fd.	648,000	648,000	727,910	756,784	2,231,775	**2,231,775**
590-549-000-999.406	Cont.-Equip. Replacemt Fd.	38,300	38,300	38,300	0	0	**0**
		1,150,040	1,073,126	1,407,183	1,354,511	2,839,064	**2,839,064**
Collection		**1,229,616**	**1,150,350**	**1,485,854**	**1,427,063**	**2,927,802**	**2,927,802**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Sewer Fund-Waste Water Treatment***			
Fund-Activity:	***590-550***			
010	WWTP-Chemist	1		61,137
306	WWTP-Laboratory Technician	1		46,364
306	WWTP Operator/Mechanic	6		227,511
PT	Part Time - Lab Technician		1	14,925
	Health Insurance Stipends			1,200
	Activity Total	**8**	**1**	**351,137**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 550 Wastewater Treatment

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
590-550-000-702.000	Termination Pay	0	0	0	0	0	**0**
590-550-000-706.000	Salaries and Wages	471,210	476,250	395,581	360,000	336,212	**336,212**
590-550-000-707.000	Wages-Temporary	34,704	28,976	31,784	15,000	14,925	**14,925**
590-550-000-709.000	Overtime	39,597	58,341	50,000	75,000	62,314	**62,314**
590-550-000-715.000	Employers FICA	41,516	39,209	35,735	33,000	31,629	**31,629**
590-550-000-719.000	Health Insurance	116,624	99,390	81,919	94,701	92,584	**92,584**
590-550-000-719.678	RX Drug Insurance	32,646	12,782	0	0	0	**0**
590-550-000-719.679	Health Insurance Deductible	2,108	10,315	15,760	19,920	11,700	**11,700**
590-550-000-722.000	Pension-General	48,660	52,678	34,778	45,080	49,745	**49,745**
590-550-000-724.000	Unemployment Comp.	4,144	3,935	3,502	4,104	441	**441**
590-550-000-724.001	Workers Compensation	7,860	7,657	6,172	7,900	6,060	**6,060**
590-550-000-725.000	Other Fringe Benefits	1,341	7,066	9,666	10,307	7,052	**7,052**
		800,410	796,599	664,897	665,012	612,662	**612,662**
Material and Supplies:							
590-550-000-740.000	Operating Supplies	9,148	6,916	7,500	3,000	7,500	**7,500**
590-550-000-743.000	Chemicals	90,011	99,644	105,000	110,000	114,000	**114,000**
590-550-000-748.000	Laboratory Supplies	15,762	13,066	18,000	14,000	19,000	**19,000**
590-550-000-755.000	Safety Supplies	2,023	5,828	15,000	5,000	15,000	**15,000**
590-550-000-758.000	Laundry	3,681	3,612	3,650	3,000	3,650	**3,650**
		120,625	129,066	149,150	135,000	159,150	**159,150**
Contractual and Other:							
590-550-000-719.001	Health Insurance-Retirees	23,514	38,298	22,658	22,658	22,658	**22,658**
590-550-000-816.000	Industrial Pretreatmt Prog.	44,728	29,388	80,000	30,000	80,000	**80,000**
590-550-000-818.000	Contractual Services	24,613	21,264	30,000	31,000	42,500	**42,500**
590-550-000-850.000	Communications	5,185	3,069	6,000	6,000	6,000	**6,000**
590-550-000-920.000	Utilities	506,587	534,872	550,000	530,000	570,000	**570,000**
590-550-000-933.000	Equipment Maintenance	1,295	150	2,000	500	4,000	**4,000**
590-550-000-939.000	Vehicle Maintenance	2,279	308	0	148	0	**0**
590-550-000-999.406	Cont.-Equip. Replacemt Fd.	132,250	132,250	132,500	0	0	**0**
		740,451	759,599	823,158	620,306	725,158	**725,158**
Wastewater Treatment		**1,661,486**	**1,685,264**	**1,637,205**	**1,420,318**	**1,496,970**	**1,496,970**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
	Department: ***Sewer Fund-Maintenance***			
	Fund-Activity: ***590-551***			
305	WWTP Mechanic	1		46,270
306	WWTP Operator/Mechanic	1		48,755
	Activity Total	**2**		**95,025**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 551 Maintenance

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
590-551-000-706.000	Salaries and Wages	139,506	133,052	103,745	40,000	95,025	**95,025**
590-551-000-707.000	Wages-Temporary	77	0	0	0	0	**0**
590-551-000-709.000	Overtime	6,465	6,590	9,000	100	0	**0**
590-551-000-715.000	Employers FICA	11,247	1,273	8,556	11,866	7,270	**7,270**
590-551-000-719.000	Health Insurance	33,822	26,485	20,769	7,000	35,206	**35,206**
590-551-000-719.678	RX Drug Insurance	7,298	2,630	0	0	0	**0**
590-551-000-719.679	Health Insurance Deductible	1,054	2,804	4,380	1,500	3,600	**3,600**
590-551-000-722.000	Pension-General	13,837	13,914	9,883	2,381	10,491	**10,491**
590-551-000-723.000	Pension-MERS DC	0	0	0	0	2,851	**2,851**
590-551-000-724.000	Unemployment Comp.	1,026	1,089	725	0	126	**126**
590-551-000-724.001	Workers Compensation	2,176	2,028	1,651	400	1,397	**1,397**
590-551-000-725.000	Other Fringe Benefits	283	469	2,749	200	2,006	**2,006**
		216,791	190,334	161,458	63,447	157,972	**157,972**
Material and Supplies:							
590-551-000-740.000	Operating Supplies	3,208	3,108	3,000	3,000	3,000	**3,000**
590-551-000-751.000	Gasoline	445	928	4,500	2,000	4,500	**4,500**
590-551-000-751.001	Lubricants	1,989	1,708	3,000	500	3,000	**3,000**
590-551-000-755.000	Safety Supplies	2,893	429	0	0	0	**0**
590-551-000-758.000	Laundry	196	0	1,129	500	750	**750**
590-551-000-776.000	Custodial Supplies	414	399	655	500	655	**655**
590-551-000-778.000	Equipment Maint Supplies	23,246	31,832	30,900	28,000	30,900	**30,900**
590-551-000-778.001	Electrical Supplies	11,863	9,579	12,000	8,000	12,000	**12,000**
		44,254	47,983	55,184	42,500	54,805	**54,805**
Contractual and Other:							
590-551-000-818.000	Contractual Services	21,226	25,314	30,000	25,000	40,000	**40,000**
590-551-000-818.005	Cont.Serv.-Grounds Maint.	13,581	12,250	22,000	10,000	22,000	**22,000**
590-551-000-818.006	Instrument Maintenance	450	3,419	20,600	3,500	20,600	**20,600**
590-551-000-914.000	Insurance	58,473	59,532	60,530	60,076	60,530	**60,530**
590-551-000-920.000	Utilities	0	0	0	0	0	**0**
590-551-000-930.000	Repairs & Maintenance	39,636	42,475	50,000	35,000	50,000	**50,000**
590-551-000-931.000	Building Maintenance	7,323	6,139	15,000	5,000	15,000	**15,000**
590-551-000-938.000	Grounds Maintenance	7,435	7,975	12,000	5,000	12,000	**12,000**
590-551-000-939.000	Vehicle Maintenance	1,686	2,742	11,000	7,500	11,000	**11,000**
590-551-000-941.000	Rentals	494	0	1,000	200	1,000	**1,000**
590-551-000-956.001	Contingency	304	222	400	400	400	**400**
590-551-000-999.406	Cont.-Equip. Replacement Fd.	312,700	312,700	312,700	0	0	**0**
		463,308	472,768	535,230	151,676	232,530	**232,530**
Maintenance		**724,353**	**711,085**	**751,872**	**257,623**	**445,307**	**445,307**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Sewer Fund-Sludge Handling***			
Fund-Activity:	***590-553***			
305	Sludge Equipment Oper./Mech.	2		78,025
PT	Sludge Equipment Operator/Mechanic		1	23,040
	Health Insurance Stipends			2,400
	Activity Total	**2**	**1**	**103,465**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 553 Sludge Handling

Account Description		**2011/12 Actual**	**2012/13 Actual**	**2013/14 Adopted**	**2013/14 Projected**	**2014/15 Proposed**	**2014/15 Adopted**
Personal Services:							
590-553-000-702.000	Termination Pay	9,897	0	0	0	0	**0**
590-553-000-706.000	Salaries and Wages	48,749	69,655	71,255	67,000	80,425	**80,425**
590-553-000-707.000	Wages - temporary	6,839	15,170	23,040	19,000	23,040	**23,040**
590-553-000-709.000	Overtime	2,044	1,069	2,500	1,000	2,450	**2,450**
590-553-000-715.000	Employers FICA	5,362	6,265	7,419	7,024	8,103	**8,103**
590-553-000-719.000	Health Insurance	30,750	22,946	17,508	18,325	35,206	**35,206**
590-553-000-719.678	RX Drug Insurance	6,262	3,016	0	0	0	**0**
590-553-000-719.679	Health Insurance Deductible	0	1,359	2,700	3,016	3,600	**3,600**
590-553-000-722.000	Pension-General	5,069	6,824	7,333	6,993	10,076	**10,076**
590-553-000-724.000	Unemployment Comp.	760	1,260	1,026	700	126	**126**
590-553-000-724.001	Workers Compensation	1,015	1,159	1,086	1,011	1,522	**1,522**
590-553-000-725.000	Other Fringe Benefits	258	262	1,907	200	1,928	**1,928**
		117,005	128,985	135,774	124,269	166,476	**166,476**
Material and Supplies:							
590-553-000-740.000	Operating Supplies	816	1,050	1,000	300	1,000	**1,000**
590-553-000-748.000	Laboratory Supplies	2,168	1,771	2,000	1,500	2,000	**2,000**
590-553-000-751.000	Gasoline	15,253	16,059	14,000	13,000	14,000	**14,000**
590-553-000-755.000	Safety Supplies	3,843	3,816	0	205	0	**0**
590-553-000-758.000	Laundry	698	742	1,000	900	1,000	**1,000**
590-553-000-778.000	Equipment Maint. Supplies	1,984	722	4,000	3,500	4,000	**4,000**
		24,762	24,160	22,000	19,405	22,000	**22,000**
Contractual and Other:							
590-553-000-719.001	Health Insurance-Retirees	33,358	41,777	24,000	24,000	24,000	**24,000**
590-553-000-818.000	Contractual Services	162,853	184,197	225,000	225,000	240,000	**240,000**
590-553-000-914.000	Insurance	3,285	3,343	3,300	3,376	3,400	**3,400**
590-553-000-921.000	Utilities-Gas	27,270	37,998	57,000	20,000	57,000	**57,000**
590-553-000-933.000	Equipment Maintenance	3,098	5,208	5,500	2,500	2,500	**2,500**
590-553-000-939.000	Vehicle Maintenance	5,595	1,387	0	800	0	**0**
590-553-000-939.001	Vehicle Maint. Serv.	3,106	3,989	5,000	2,000	5,000	**5,000**
590-553-000-941.000	Rentals	0	0	500	0	500	**500**
590-553-000-999.406	Cont.-Equip. Replacement Fd.	134,750	134,750	134,750	134,750	134,750	**134,750**
		373,315	412,649	455,050	412,426	467,150	**467,150**
Sludge Handling		**515,082**	**565,794**	**612,824**	**556,100**	**655,626**	**655,626**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Sewer Fund-Administration***			
Fund-Activity:	***590-554***			
013	Asst. Supt. of Sewage Plant	1		67,913
PT	Part Time - Office Worker		1	7,826
				75,739
	Activity Total	**1**	**1**	
Add:	Retirees Health Insurance Stipends			1,716
	Director of Public Works (50%)			53,851
	Activity Total			**131,306**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 554 Administration

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
590-554-000-702.000	Termination Pay	16,092	16,092	0	0	0	**0**
590-554-000-706.000	Salaries and Wages	92,654	62,081	111,576	50,000	123,480	**123,480**
590-554-000-707.000	Wages-Temporary	6,348	4,947	7,792	6,500	7,826	**7,826**
590-554-000-709.000	Overtime	0	0	0	0	600	**600**
590-554-000-715.000	Employers FICA	9,631	6,877	8,906	10,513	10,091	**10,091**
590-554-000-719.000	Health Insurance	22,223	8,088	17,752	17,117	24,837	**24,837**
590-554-000-719.678	RX Drug Insurance	3,543	0	0	0	0	**0**
590-554-000-719.679	Health Insurance Deductible	1,597	1,018	2,700	1,200	2,700	**2,700**
590-554-000-722.000	Pension-General	11,464	4,771	10,606	4,800	14,306	**14,306**
590-554-000-723.000	Pension-MERS DC	0	0	0	0	2,055	**2,055**
590-554-000-724.000	Unemployment Comp.	700	333	855	200	95	**95**
590-554-000-724.001	Workers Compensation	1,877	1,281	1,664	1,800	2,030	**2,030**
590-554-000-725.000	Other Fringe Benefits	-276	679	1,553	600	1,467	**1,467**
		165,853	106,167	163,404	92,730	189,487	**189,487**
Material and Supplies:							
590-554-000-726.000	Supplies	3,399	4,031	3,000	2,000	3,000	**3,000**
590-554-000-740.000	Operating Supplies	3,828	1,534	2,500	2,000	2,500	**2,500**
		7,227	5,565	5,500	4,000	5,500	**5,500**
Contractual and Other:							
590-554-000-719.001	Health Ins. - Retirees	8,029	23,255	9,740	10,280	9,740	**9,740**
590-554-000-808.000	Audit Fees	3,829	4,213	3,906	3,906	3,906	**3,906**
590-554-000-817.000	Consultant Services	0	31,316	25,000	400,000	35,000	**35,000**
590-554-000-818.000	Contractual Services	100	9,299	500	200	500	**500**
590-554-000-853.000	Telephone	5,643	6,340	6,000	6,000	6,000	**6,000**
590-554-000-861.000	Auto Allowance	34	134	200	0	200	**200**
590-554-000-873.000	Travel	0	47	200	100	200	**200**
590-554-000-880.000	Community Promotion	58,000	10,147	58,000	58,000	93,230	**83,230**
590-554-000-902.000	Advertising	56	116	2,000	250	2,000	**2,000**
590-554-000-930.000	Repairs & Maintenance	314	0	2,000	0	2,000	**2,000**
590-554-000-958.000	Memberships and Dues	434	255	750	300	750	**750**
590-554-000-960.000	Education & Training	1,156	1,238	3,000	500	2,000	**2,000**
590-554-000-965.101	Admin.-General Fund	185,997	207,137	210,000	210,000	210,000	**210,000**
590-554-000-967.000	Engineering Overhead	6,220	0	0	0	0	**0**
590-554-000-999.591	Cont.-Water Fund	197,639	252,768	208,750	208,750	208,750	**208,750**
		467,451	546,265	530,046	898,286	574,276	**564,276**
Capital Outlay :							
590-554-000-971.000	Depreciation	960,448	968,916	872,918	970,000	970,000	**970,000**
590-554-000-971.001	Depreciation - Mun. Assets	7,198	7,198	67,766	7,200	7,200	**7,200**
590-554-000-971.002	Depreciation - Other Assets	40,170	32,020	278,630	32,000	32,000	**32,000**
		1,007,816	1,008,134	1,219,314	1,009,200	1,009,200	**1,009,200**
Debt Service:							
590-554-000-995.000	Interest	22,863	18,375	13,200	13,200	7,975	**7,975**
590-554-000-996.000	Paying Agent Fees	139	275	275	750	750	**750**
		23,002	18,650	13,475	13,950	8,725	**8,725**
Administration		**1,671,349**	**1,684,781**	**1,931,739**	**2,018,166**	**1,787,188**	**1,777,188**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 555 Capital Acquisitions

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Capital Outlay:							
590-555-000-982.006	Treatment Plant	86,554	2,029	100,000	100,000	165,000	**165,000**
		86,554	2,029	100,000	100,000	165,000	**165,000**
Capital Acquisitions		**86,554**	**2,029**	**100,000**	**100,000**	**165,000**	**165,000**

(591) WATER FUND

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

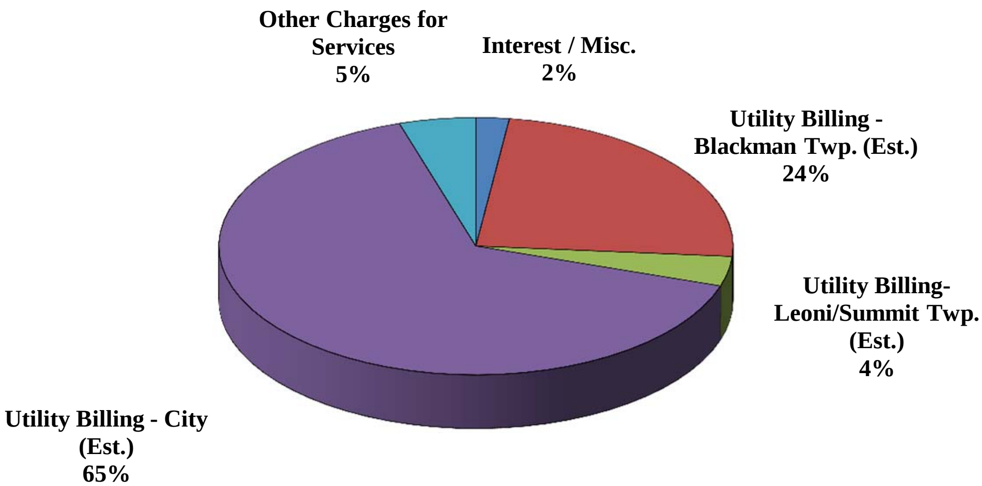
CHARACTER - The revenues generated from the Water system must be set aside as collected in accounts as designated by existing revenue bond ordinances. These revenues are pledged for the specific purposes and transferred in a manner specified by those ordinances.

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

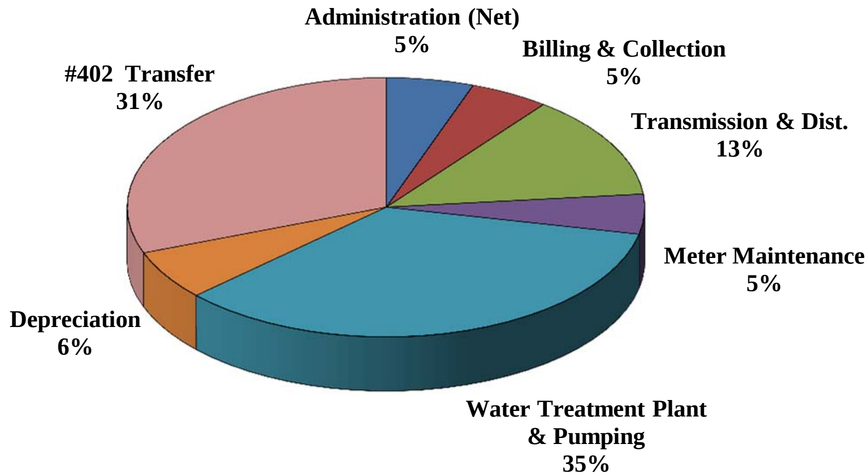
AUTHORITY - This Fund was established in fiscal year 1936/37 and meets the requirements of Ordinance No. 439 of the City of Jackson.

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Water Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2014/15 Adopted Budget
Water Fund
Estimated Changes in Cash Flow

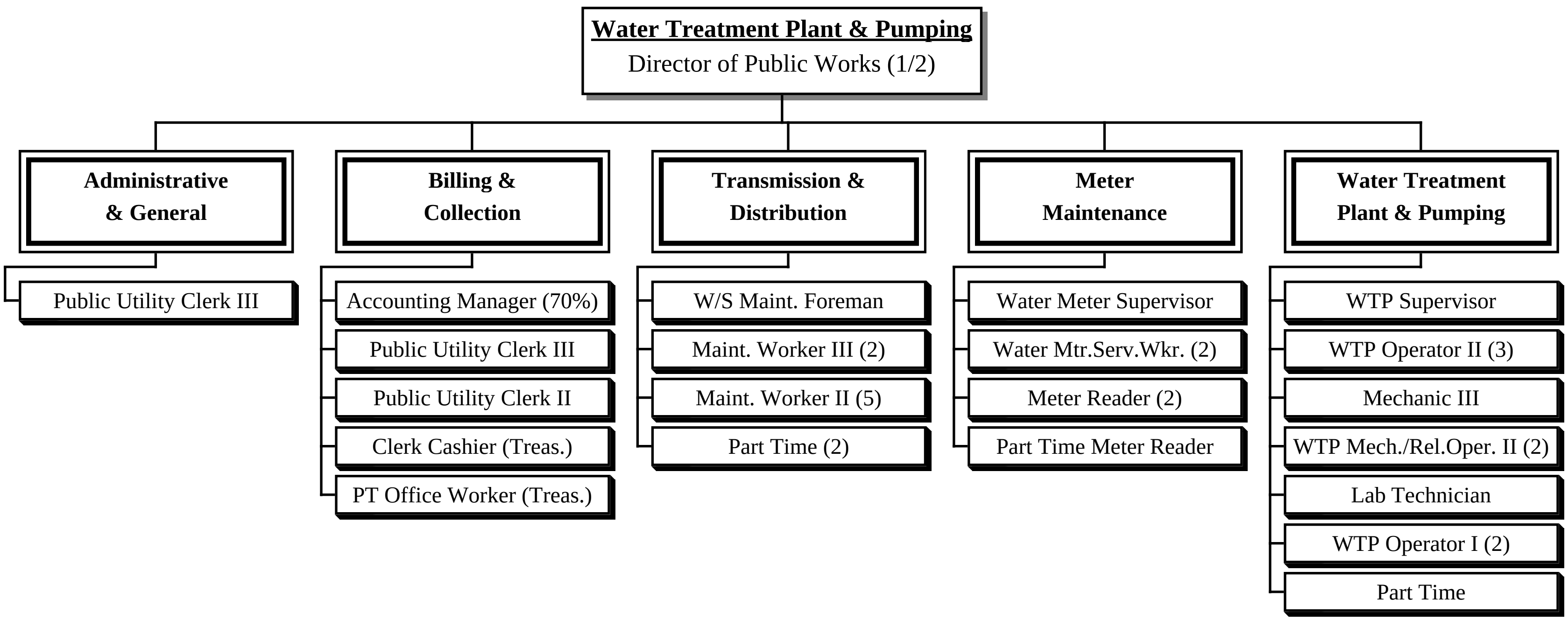
	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues:						
Charges For Goods & Services	7,654,613	7,936,866	7,807,711	7,539,127	7,761,510	**7,761,510**
Interest & Rents	26,191	33,277	18,000	21,120	21,120	**21,120**
Contributions From Other Funds	241,514	252,768	273,565	272,620	282,031	**282,031**
Miscellaneous	140,063	182,587	140,500	150,500	150,500	**150,500**
	8,062,381	8,405,498	8,239,776	7,983,367	8,215,161	**8,215,161**
Expenses:						
Administrative & General	2,629,672	2,639,673	3,785,927	3,785,045	4,825,585	**4,815,585**
Billing & Collection	435,209	523,868	535,176	545,240	564,062	**564,062**
Transmission & Distribution	1,108,952	964,597	1,402,049	1,449,637	1,476,169	**1,476,169**
Meter Maintenance	485,332	487,126	548,798	548,808	565,187	**565,187**
Water Treatment Plant & Pumping	2,363,795	2,414,710	3,611,525	3,696,101	3,954,717	**3,954,717**
	7,022,960	7,029,974	9,883,475	10,024,831	11,385,720	**11,375,720**
Revenues Over (Under) Expenses			(1,643,699)	(2,041,464)	(3,170,559)	**(3,160,559)**
Add: Depreciation			697,255	703,131	703,131	**703,131**
Less: Bond Principal Payments			0	0	0	**0**
Estimated Change in Working Capital			(946,444)	(1,338,333)	(2,467,428)	**(2,457,428)**
Estimated Working Capital (Unreserved) - Beginning of Year			6,863,945	6,863,945	5,525,612	**5,525,612**
Estimated Working Capital (Unreserved) - End of Year			**5,917,501**	**5,525,612**	**3,058,184**	**3,068,184**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 591 Water Fund

Account	Description	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
591-000-000-631.001	Turn On Charge	50,186	45,444	52,000	40,000	40,000	**40,000**
591-000-000-631.004	Overtime Service Calls	90	180	1,000	200	200	**200**
591-000-000-632.003	Meter Shop	10,754	15,270	11,000	25,000	25,000	**25,000**
591-000-000-632.004	Time/Materials-City Depts.	0	0	500	0	0	**0**
591-000-000-632.005	Time/Materials-Others	30,501	10,055	11,000	16,000	16,000	**16,000**
591-000-000-642.000	Laboratory Services	0	2,472	0	4,000	4,000	**4,000**
591-000-000-642.002	Bulk Water Sale	34,801	31,067	20,000	20,000	20,000	**20,000**
591-000-000-642.003	Material Sold	3,088	1,273	3,500	1,500	1,500	**1,500**
591-000-000-642.004	Sale Of Scrap	2,005	12,700	2,000	7,925	2,000	**2,000**
591-000-000-649.000	Auction Proceeds	0	3,415	0	0	0	**0**
591-000-000-650.001	New Water & Sewer Service	6,787	19,187	500	500	500	**500**
591-000-000-650.002	Hydrant Meter Use	3,115	4,170	3,000	4,000	4,000	**4,000**
591-000-000-650.010	Utility Billing	7,739,709	8,014,367	7,944,811	7,643,602	7,872,910	**7,872,910**
591-000-000-651.010	Utility Billing - NSF Fees	540	270	500	400	400	**400**
591-000-000-653.003	Billing Adjustments - Blackman	-224,860	-217,554	-240,000	-220,000	-220,000	**-220,000**
591-000-000-653.004	Billing Adjustments - Leoni	-2,103	-2,035	-2,100	-4,000	-5,000	**-5,000**
591-000-000-662.000	Penalties	139,025	167,183	140,000	150,000	150,000	**150,000**
591-000-000-664.000	Interest	26,191	33,277	18,000	21,120	21,120	**21,120**
591-000-000-673.000	Sale of Fixed Assets	0	0	0	0	0	**0**
591-000-000-685.000	Insurance Refund	0	11,130	0	0	0	**0**
591-000-000-698.000	Miscellaneous	1,038	859	500	500	500	**500**
591-000-000-699.589	Cont.-Storm Wtr Utilty Fd	43,875	0	49,739	0	0	**0**
591-000-000-699.590	Cont.-Sewer Fund	197,639	252,768	223,826	272,620	282,031	**282,031**
Total Revenues		**8,062,381**	**8,405,498**	**8,239,776**	**7,983,367**	**8,215,161**	**8,215,161**

City of Jackson
Water Fund
Activity Personnel Chart



City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 556 Administrative & General

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
591-556-000-702.000	Termination Pay	0	0	0	1,438	0	**0**
591-556-000-706.000	Salaries and Wages	67,776	142,411	99,057	99,057	95,803	**95,803**
591-556-000-707.000	Wages-Temporary	0	0	0	0	0	**0**
591-556-000-709.000	Overtime	1,625	1,201	2,000	2,000	4,102	**4,102**
591-556-000-715.000	Employers FICA	7,997	6,212	7,730	7,730	7,563	**7,563**
591-556-000-719.000	Health Insurance	21,249	15,606	17,642	18,524	20,898	**20,898**
591-556-000-719.678	RX Drug Insurance	6,158	2,481	0	0	0	**0**
591-556-000-719.679	Health Insurance Deductible	210	1,189	2,610	2,610	2,700	**2,700**
591-556-000-722.000	Pension-General	8,094	5,817	7,914	10,035	9,539	**9,539**
591-556-000-724.000	Unemployment Comp.	544	444	581	581	95	**95**
591-556-000-724.001	Workers Compensation	324	95	112	112	107	**107**
591-556-000-725.000	Other Fringe Benefits	420	823	1,608	1,608	1,517	**1,517**
		114,397	176,279	139,254	143,695	142,324	**142,324**
Material and Supplies:							
591-556-000-726.000	Supplies	2,857	2,640	4,138	3,000	3,000	**3,000**
591-556-000-751.000	Gasoline	490	0	2,200	0	0	**0**
591-556-000-755.000	Safety Supplies	2,221	2,478	5,000	4,000	5,000	**5,000**
591-556-000-776.000	Custodial Supplies	0	0	425	600	600	**600**
		5,568	5,118	11,763	7,600	8,600	**8,600**
Contractual and Other:							
591-556-000-719.001	Health Insurance-Retirees	33,897	32,899	39,600	32,953	41,191	**41,191**
591-556-000-808.000	Audit Fees	2,116	2,146	2,189	2,156	2,199	**2,199**
591-556-000-818.000	Contractual Services	2,153	6,748	29,745	20,000	20,000	**20,000**
591-556-000-851.000	Radio Maintenance	1,200	1,703	4,244	4,000	4,000	**4,000**
591-556-000-853.000	Telephone	1,533	1,469	2,000	2,000	2,000	**2,000**
591-556-000-873.000	Travel	0	0	500	400	400	**400**
591-556-000-880.000	Community Promotion	58,000	10,147	58,000	58,000	93,230	**83,230**
591-556-000-900.000	Printing & Publishing	8,510	6,220	10,000	10,000	10,000	**10,000**
591-556-000-914.000	Insurance	65,143	63,616	63,616	63,599	63,599	**63,599**
591-556-000-914.001	Insurance-Deductible	0	1,482	10,000	10,000	10,000	**10,000**
591-556-000-921.000	Utilities-Gas	576	1,828	3,850	3,000	3,000	**3,000**
591-556-000-922.000	Utilities-Electricity	442	1,111	1,500	1,500	1,600	**1,600**
591-556-000-923.000	Utilities-Water	0	0	100	0	0	**0**
591-556-000-931.000	Building Maintenance	0	150	1,500	1,000	1,000	**1,000**
591-556-000-934.000	Office Equipment Maintenance	149	100	1,000	0	0	**0**
591-556-000-939.000	Vehicle Maintenance	58	31	500	700	0	**0**
591-556-000-958.000	Memberships and Dues	3,468	3,300	3,311	3,311	3,311	**3,311**
591-556-000-960.000	Education & Training	70	0	1,000	1,000	1,000	**1,000**
591-556-000-962.000	Uncollectible Accounts	15,120	0	15,000	15,000	15,000	**15,000**
591-556-000-965.101	Admin.-General Fund	182,125	201,814	185,000	200,000	200,000	**200,000**
591-556-000-966.000	Public Works O/H	7,681	2,426	5,000	2,000	0	**0**
591-556-000-967.000	Engineering O/H	12,284	322	0	0	0	**0**
591-556-000-999.402	Cont.-Water Equip. & Rep. Fd.	1,400,000	1,400,000	2,500,000	2,500,000	3,500,000	**3,500,000**
		1,794,525	1,737,512	2,937,655	2,930,619	3,971,530	**3,961,530**

Continued

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

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

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Capital Outlay:							
591-556-000-971.000	Depreciation	697,255	703,131	697,255	703,131	703,131	**703,131**
		697,255	703,131	697,255	703,131	703,131	**703,131**
Debt Service:							
591-556-000-995.000	Interest	17,927	17,633	0	0	0	**0**
591-556-000-996.000	Paying Agent Fees	0	0	0	0	0	**0**
		17,927	17,633	0	0	0	**0**
Administrative & General		**2,629,672**	**2,639,673**	**3,785,927**	**3,785,045**	**4,825,585**	**4,815,585**

Personnel Schedule

Class Grade	Position		# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Water Fund-Administrative & General***				
Fund-Activity:	***591-556***				
305	Account Clerk II		1		**48,755**
	Activity Total		**1**		**48,755**
	Add:	Retiree Health Insurance Stipends			**22,670**
		Dispatch Technician			**24,378**
					95,803

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Water Fund-Billing & Collection***			
Fund-Activity:	***591-558***			
012	Accounting Manager	1		70,172
305	Public Utility Clerk II	2		92,540
305	Clerk Cashier (Treas.)	1		46,270
306	Public Utility Clerk III	1		42,507
PT	Part Time - Office Worker (Treas.)		1	15,000
		5	**1**	**266,489**
	Add: Retiree Health Insurance Stipends			1,200
	Less: Allocation of 20% Accounting Manager To 641-440			-14,034
	Allocation of 10% Accounting Manager To 642-449			-7,017
				246,638

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 558 Billing & Collection

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2013/14 Adopted
Personal Services:							
591-558-000-702.000	Termination Pay	0	0	0	0	0	**0**
591-558-000-706.000	Salaries and Wages	193,235	213,998	217,554	225,564	231,638	**231,638**
591-558-000-707.000	Wages-Temporary	17,264	9,931	15,000	15,000	15,000	**15,000**
591-558-000-709.000	Overtime	1,621	4,253	4,000	5,000	6,600	**6,600**
591-558-000-715.000	Employers FICA	16,638	16,562	18,098	18,403	19,361	**19,361**
591-558-000-719.000	Health Insurance	46,506	52,569	56,779	59,618	68,611	**68,611**
591-558-000-719.678	RX Drug Insurance	14,016	7,200	0	0	0	**0**
591-558-000-719.679	Health Insurance Deductible	0	4,027	7,560	7,560	7,560	**7,560**
591-558-000-722.000	Pension-General	17,109	20,959	21,858	22,895	29,654	**29,654**
591-558-000-724.000	Unemployment Comp.	2,324	2,106	2,069	2,069	359	**359**
591-558-000-724.001	Workers Compensation	814	1,066	330	1,117	353	**353**
591-558-000-725.000	Other Fringe Benefits	1,200	1,241	4,621	4,000	4,608	**4,608**
		310,727	333,912	347,869	361,226	383,744	**383,744**
Material and Supplies:							
591-558-000-726.000	Office Supplies	7,156	12,359	15,000	15,000	15,000	**15,000**
591-558-000-730.000	Postage	36,412	35,066	43,000	40,000	43,000	**43,000**
		43,568	47,425	58,000	55,000	58,000	**58,000**
Contractual and Other:							
591-558-000-719.001	Health Insurance-Retirees	4,524	4,576	5,042	4,659	5,824	**5,824**
591-558-000-808.000	Audit Fees	2,116	2,146	2,189	2,156	2,199	**2,199**
591-558-000-810.000	EPAY Costs	4,325	4,412	4,325	4,412	4,412	**4,412**
591-558-000-818.000	Contractual Services	18,367	20,449	20,326	22,345	21,000	**21,000**
591-558-000-853.000	Telephone	691	1,613	1,100	2,200	2,200	**2,200**
591-558-000-873.000	Travel	0	95	100	100	100	**100**
591-558-000-900.000	Printing & Publishing	2,758	2,768	2,800	2,800	2,800	**2,800**
591-558-000-914.000	Insurance	6,442	6,293	6,293	6,290	6,290	**6,290**
591-558-000-921.000	Utilities-Gas	257	10	0	0	0	**0**
591-558-000-922.000	Utilities-Electricity	1,388	615	0	0	0	**0**
591-558-000-934.000	Office Equipment Maintenance	4,850	6,474	8,762	8,762	9,203	**9,203**
591-558-000-946.000	Office Equipment Rental	282	90	500	500	500	**500**
591-558-000-958.000	Memberships & Dues	0	70	70	90	90	**90**
591-558-000-960.000	Education & Training	0	150	500	500	500	**500**
591-558-000-962.000	Uncollectible Accounts	0	2,145	100	12,000	5,000	**5,000**
591-558-000-965.101	Admin.-General Fund	27,214	44,156	65,000	50,000	50,000	**50,000**
		73,214	96,062	117,107	116,814	110,118	**110,118**
Capital Outlay:							
591-558-000-983.000	Office Equipment	7,700	46,469	11,200	11,200	11,200	**11,200**
591-558-000-984.000	Software	0	0	1,000	1,000	1,000	**1,000**
		7,700	46,469	12,200	12,200	12,200	**12,200**
Billing & Collection		**435,209**	**523,868**	**535,176**	**545,240**	**564,062**	**564,062**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Water Fund-Transmission & Distribution***			
Fund-Activity:	***591-560***			
010	W & S Maintenance Foreman	1		62,010
305	Maintenance Worker II	5		229,641
306	Maintenance Worker III	2		97,510
PT	Part Time		2	24,000
	Activity Total	**8**	**2**	**413,161**
	Add: Allocation of Maintenance Worker II (50%) From 641-440 (Miss Dig)			23,135
	Retiree Health Insurance Stipends			7,920
				444,216

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 560 Transmission & Distribution

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
591-560-000-702.000	Termination Pay	5,000	0	0	21	0	**0**
591-560-000-706.000	Salaries and Wages	370,454	341,426	405,152	405,152	420,216	**420,216**
591-560-000-707.000	Wages-Temporary	3,159	2,113	24,000	20,000	24,000	**24,000**
591-560-000-709.000	Overtime	19,724	14,817	46,732	40,000	45,714	**45,714**
591-560-000-715.000	Employers FICA	30,268	25,906	36,406	35,586	37,482	**37,482**
591-560-000-719.000	Health Insurance	108,620	79,588	95,229	99,990	130,079	**130,079**
591-560-000-719.678	RX Drug Insurance	31,118	13,084	0	0	0	**0**
591-560-000-719.679	Health Insurance Deductible	1,022	5,686	12,600	12,600	12,600	**12,600**
591-560-000-722.000	Pension-General	36,258	34,525	42,975	44,204	54,968	**54,968**
591-560-000-724.000	Unemployment Comp.	2,876	2,441	3,449	3,449	599	**599**
591-560-000-724.001	Workers Compensation	6,843	6,161	7,917	7,917	8,150	**8,150**
591-560-000-725.000	Other Fringe Benefits	1,539	4,805	8,669	8,000	8,588	**8,588**
		616,881	530,552	683,129	676,919	742,396	**742,396**
Material and Supplies:							
591-560-000-740.000	Operating Supplies	17,118	11,125	20,000	25,000	20,000	**20,000**
591-560-000-751.000	Gasoline	26,093	24,241	30,000	30,000	30,000	**30,000**
591-560-000-758.000	Laundry	1,445	1,175	3,000	2,500	3,000	**3,000**
591-560-000-759.000	Small Tools	7,134	9,704	8,000	10,000	10,000	**10,000**
591-560-000-781.000	Valve-Hydrant Supplies	134,853	68,403	150,000	200,000	150,000	**150,000**
		186,643	114,648	211,000	267,500	213,000	**213,000**
Contractual and Other:							
591-560-000-719.001	Health Insurance-Retirees	24,697	19,497	29,970	17,818	22,273	**22,273**
591-560-000-818.000	Contractual Services	78,632	119,353	222,500	222,500	237,500	**237,500**
591-560-000-853.000	Telephone	1,396	3,314	1,500	3,500	3,500	**3,500**
591-560-000-873.000	Travel	12	0	50	100	100	**100**
591-560-000-921.000	Utilities-Gas	2,335	2,199	4,000	3,000	4,000	**4,000**
591-560-000-922.000	Utilities-Electricity	1,033	1,988	2,000	2,600	2,700	**2,700**
591-560-000-923.000	Utilities-Water	0	0	200	0	0	**0**
591-560-000-931.000	Building Maintenance	311	3,259	4,000	4,000	4,000	**4,000**
591-560-000-933.000	Equipment Maintenance	1,167	776	15,000	15,000	15,000	**15,000**
591-560-000-936.000	Pavement Repairs	106,867	80,553	130,000	130,000	130,000	**130,000**
591-560-000-939.000	Vehicle Maintenance	30,445	40,175	45,000	55,000	50,000	**50,000**
591-560-000-943.000	Equipment Rental	19,661	22,683	22,000	25,000	25,000	**25,000**
591-560-000-960.000	Education & Training	1,020	1,210	1,700	1,700	1,700	**1,700**
591-560-000-966.000	Public Works O/H	37,085	24,390	30,000	25,000	25,000	**25,000**
591-560-000-967.000	Engineering O/H	767	0	0	0	0	**0**
		305,428	319,397	507,920	505,218	520,773	**520,773**
Transmission & Distribution		**1,108,952**	**964,597**	**1,402,049**	**1,449,637**	**1,476,169**	**1,476,169**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Water Fund-Meter Maintenance***			
Fund-Activity:	***591-564***			
010	Water Meter Supervisor	1		62,010
304	Meter Reader	2		81,665
305	Water Meter Service Worker	2		92,540
PT	Temp. - Meter Reader		1	5,000
	Activity Total	**5**	**1**	**241,215**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 564 Meter Maintenance

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
591-564-000-702.000	Termination Pay	0	22	0	1,139	0	**0**
591-564-000-706.000	Salaries and Wages	221,391	229,534	233,638	233,638	236,215	**236,215**
591-564-000-707.000	Wages-Temporary	0	1,225	5,000	5,000	5,000	**5,000**
591-564-000-709.000	Overtime	6,030	5,044	16,600	15,000	16,600	**16,600**
591-564-000-715.000	Employers FICA	17,449	17,112	19,527	19,490	19,725	**19,725**
591-564-000-719.000	Health Insurance	61,390	50,630	47,882	50,276	54,708	**54,708**
591-564-000-719.678	RX Drug Insurance	16,233	6,645	0	0	0	**0**
591-564-000-719.679	Health Insurance Deductible	1,047	4,491	7,200	7,200	7,200	**7,200**
591-564-000-722.000	Pension-General	21,729	23,247	24,825	24,690	31,652	**31,652**
591-564-000-724.000	Unemployment Comp.	1,709	1,806	1,997	1,997	378	**378**
591-564-000-724.001	Workers Compensation	3,845	3,846	4,212	4,212	4,253	**4,253**
591-564-000-725.000	Other Fringe Benefits	766	976	5,027	4,000	4,948	**4,948**
		351,589	344,578	365,908	366,642	380,679	**380,679**
Material and Supplies:							
591-564-000-726.000	Office Supplies	1,255	359	1,700	1,600	1,700	**1,700**
591-564-000-740.000	Operating Supplies	4,146	4,802	4,200	4,500	4,500	**4,500**
591-564-000-744.000	Uniform Allowance	0	60	1,475	1,475	1,475	**1,475**
591-564-000-751.000	Gasoline	13,392	14,556	15,000	15,000	16,000	**16,000**
591-564-000-758.000	Laundry	805	791	1,550	1,550	1,550	**1,550**
591-564-000-759.000	Small Tools	2,237	983	1,100	1,100	1,100	**1,100**
591-564-000-782.000	Materials	62,607	72,172	85,000	85,000	85,000	**85,000**
		84,442	93,723	110,025	110,225	111,325	**111,325**
Contractual and Other:							
591-564-000-719.001	Health Insurance-Retirees	23,514	23,777	28,530	24,916	27,408	**27,408**
591-564-000-818.000	Contractual Services	12,600	10,893	14,000	14,000	15,000	**15,000**
591-564-000-853.000	Telephone	1,523	2,202	1,800	3,350	3,500	**3,500**
591-564-000-873.000	Travel	0	6	100	100	100	**100**
591-564-000-921.000	Utilities-Gas	2,335	2,954	3,500	3,000	3,500	**3,500**
591-564-000-922.000	Utilities-Electricity	1,032	2,074	2,800	2,900	3,000	**3,000**
591-564-000-923.000	Utilities-Water	0	0	160	0	0	**0**
591-564-000-931.000	Building Maintenance	311	559	1,800	1,000	1,000	**1,000**
591-564-000-933.000	Equipment Maintenance	763	0	2,500	2,500	2,500	**2,500**
591-564-000-939.000	Vehicle Maintenance	6,626	5,995	15,000	18,000	15,000	**15,000**
591-564-000-958.000	Memberships & Dues	165	0	175	175	175	**175**
591-564-000-960.000	Education & Training	145	365	2,000	2,000	2,000	**2,000**
591-564-000-966.000	Public Works O/H	287	0	500	0	0	**0**
		49,301	48,825	72,865	71,941	73,183	**73,183**
Meter Maintenance		**485,332**	**487,126**	**548,798**	**548,808**	**565,187**	**565,187**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 565 Water Treatment Plant & Pumping

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
591-565-000-702.000	Termination Pay	28,198	7,061	0	12	0	**0**
591-565-000-706.000	Salaries and Wages	525,385	485,557	479,897	520,000	553,095	**553,095**
591-565-000-707.000	Wages-Temporary	1,766	12,058	20,000	20,000	20,000	**20,000**
591-565-000-709.000	Overtime	58,199	95,910	89,500	108,000	112,000	**112,000**
591-565-000-715.000	Employers FICA	47,230	44,459	45,091	49,572	52,411	**52,411**
591-565-000-719.000	Health Insurance	108,222	84,757	96,026	100,827	113,664	**113,664**
591-565-000-719.678	RX Drug Insurance	29,187	10,445	0	0	0	**0**
591-565-000-719.679	Health Insurance Deductible	1,527	7,759	13,500	13,830	15,300	**15,300**
591-565-000-722.000	Pension-General	54,577	55,466	55,660	62,360	82,229	**82,229**
591-565-000-724.000	Unemployment Comp.	3,647	3,690	3,448	3,448	661	**661**
591-565-000-724.001	Workers Compensation	9,193	7,838	9,589	9,589	11,164	**11,164**
591-565-000-725.000	Other Fringe Benefits	1,545	3,061	9,116	8,000	10,134	**10,134**
		868,676	818,061	821,827	895,638	970,658	**970,658**
Material and Supplies:							
591-565-000-740.000	Operating Supplies	3,960	2,774	2,500	2,500	2,600	**2,600**
591-565-000-743.001	Chemicals-Fluoride	36,392	22,037	34,780	34,780	29,283	**29,283**
591-565-000-743.002	Chemicals-Lime	425,357	481,074	546,578	546,578	495,981	**495,981**
591-565-000-743.003	Chemicals-Soda Ash	59,283	65,779	62,339	62,339	55,489	**55,489**
591-565-000-743.004	Chemicals-Caustic Soda	37,139	43,299	82,070	82,070	78,333	**78,333**
591-565-000-743.007	Chemicals-Phosphate	38,771	33,638	38,568	38,568	33,074	**33,074**
591-565-000-743.009	Chemicals-Chlorine	25,847	23,286	29,442	29,442	25,482	**25,482**
591-565-000-743.010	Ferric Chloride	22,064	25,066	26,282	26,282	29,443	**29,443**
591-565-000-748.000	Laboratory Supplies	24,257	27,630	28,000	28,000	29,400	**29,400**
591-565-000-749.000	Diesel Fuel	0	2,520	4,400	4,400	4,400	**4,400**
591-565-000-751.000	Gasoline	5,485	5,847	6,050	6,050	6,050	**6,050**
591-565-000-758.000	Laundry	3,730	2,693	3,500	3,500	3,675	**3,675**
591-565-000-759.000	Small Tools	359	636	1,500	1,500	1,500	**1,500**
591-565-000-776.000	Custodial Supplies	1,809	2,065	2,350	2,350	2,400	**2,400**
591-565-000-778.000	Equipment Maint. Supplies	41,348	44,916	58,956	57,654	47,214	**47,214**
		725,801	783,260	927,315	926,013	844,324	**844,324**
Contractual and Other:							
591-565-000-719.001	Health Insurance-Retirees	26,597	28,286	32,934	39,126	48,908	**48,908**
591-565-000-818.000	Contractual Services	256,977	224,878	1,214,844	1,214,581	1,466,413	**1,466,413**
591-565-000-818.001	Cont.Service-Well Field	250	4,088	5,775	7,300	7,300	**7,300**
591-565-000-818.003	Cont.Service-Pumping Station	3,525	0	25,100	30,100	45,300	**45,300**
591-565-000-853.000	Telephone	3,830	4,276	3,518	3,518	3,694	**3,694**
591-565-000-873.000	Travel	22	112	300	300	800	**800**
591-565-000-921.000	Utilities-Gas	27,307	30,998	32,000	32,000	34,000	**34,000**
591-565-000-922.000	Utilities-Electricity	434,504	502,202	525,521	525,521	510,329	**510,329**
591-565-000-923.000	Utilities-Water	2,439	5,949	4,000	4,000	4,000	**4,000**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

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

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Contractual and Other: (Cont'd.)							
591-565-000-931.000	Building Maintenance	2,703	383	3,800	3,800	4,000	**4,000**
591-565-000-939.000	Vehicle Maintenance	3,556	4,782	6,000	6,000	6,000	**6,000**
591-565-000-941.000	Rentals	4,300	4,300	4,300	4,300	4,300	**4,300**
591-565-000-958.000	Memberships and Dues	0	265	200	200	200	**200**
591-565-000-960.000	Education & Training	3,308	2,870	4,091	3,704	4,491	**4,491**
		769,318	813,389	1,862,383	1,874,450	2,139,735	**2,139,735**
Water Treatment Plant & Pumping		**2,363,795**	**2,414,710**	**3,611,525**	**3,696,101**	**3,954,717**	**3,954,717**

Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Department:	***Water Fund-Water Treatment Plant & Pumping***			
Fund-Activity:	***591-565***			
013	WTP Supervisor	1		**74,859**
018	Director of Public Works	1		**107,702**
306	WTP Operator I	2		**108,599**
306	Lab Technician	1		**42,046**
307	WTP Mechanic/Relief Operator II	2		**101,252**
308	WTP Operator II	3		**109,452**
308	Mechanic III	1		**54,726**
PT	Part Time		1	**20,000**
	Activity Total	11	1	**618,636**
				0
Add:	Retiree Health Insurance Stipends			**8,310**
Less:	Director of Public Works 50% to 590-554 WWTP			**-53,851**
	Activity Total			**573,095**

(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 2014/15 Adopted Budget
Analysis of Estimated Changes in Working Capital

Fund 599 Parking Deck Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	260,006	262,746	270,000	274,638	274,600	**274,600**
Expenses	502,884	499,506	784,173	504,339	789,711	**789,711**
Excess of Revenues Over (Under) Expenses	(242,878)	(236,760)	(514,173)	(229,701)	(515,111)	**(515,111)**
Add: Depreciation	262,943	262,943	262,943	262,943	262,943	**262,943**
Increase (Decrease) in Working capital	20,065	26,183	(251,230)	33,242	(252,168)	**(252,168)**
Working Capital - Beginning of Year	1,042,614	1,062,679	1,088,862	1,088,862	1,122,104	**1,122,104**
Working Capital - End of Year	**1,062,679**	**1,088,862**	**837,632**	**1,122,104**	**869,936**	**869,936**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 599   Parking Deck Fund

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
599-000-000-653.007	Parking Permits (Brown)	254,320	256,875	265,000	271,400	271,400	**271,400**
599-000-000-664.000	Interest	5,686	5,871	5,000	3,238	3,200	**3,200**
Total Revenues		**260,006**	**262,746**	**270,000**	**274,638**	**274,600**	**274,600**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 599 Parking Deck Fund
Dept 599 Parking Deck

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2013/14 Adopted
Personal Services:							
599-599-000-706.000	Salaries and Wages	25,972	33,144	28,997	29,000	32,316	**32,316**
599-599-000-707.000	Temporary Wages	832	1,125	1,000	1,000	1,000	**1,000**
599-599-000-709.000	Overtime	8,355	9,539	7,500	7,718	7,500	**7,500**
599-599-000-715.000	Employers FICA	2,676	3,273	2,868	2,885	3,122	**3,122**
599-599-000-719.000	Health Insurance	4,882	5,239	3,412	2,674	3,386	**3,386**
599-599-000-719.678	RX Drug Insurance	1,311	385	0	0	0	**0**
599-599-000-719.679	Health Insurance Deductible	0	399	487	283	403	**403**
599-599-000-722.000	Pension-General	3,181	4,233	3,620	4,597	4,985	**4,985**
599-599-000-724.000	Unemployment Comp.	245	381	207	48	54	**54**
599-599-000-724.001	Workers Compensation	546	652	328	338	377	**377**
599-599-000-725.000	Other Fringe Benefits	565	831	464	457	509	**509**
		48,565	59,201	48,883	49,000	53,652	**53,652**
Material and Supplies:							
599-599-000-740.000	Operating Supplies	530	109	10,000	10,000	10,000	**10,000**
599-599-000-756.000	Miscellaneous Supplies	3,053	98	3,000	2,000	3,000	**3,000**
599-599-000-782.000	Materials	16,924	21,136	7,000	5,000	7,000	**7,000**
		20,507	21,343	20,000	17,000	20,000	**20,000**
Contractual And Other:							
599-599-000-808.000	Audit Fees	326	368	375	356	356	**356**
599-599-000-818.000	Contractual Services	60,995	31,864	45,178	45,178	45,178	**45,178**
599-599-000-853.000	Telephone	1,566	1,620	1,740	1,680	1,740	**1,740**
599-599-000-914.000	Insurance	9,623	9,732	9,732	10,436	10,436	**10,436**
599-599-000-914.001	Insurance-Deductible	0	0	0	0	0	**0**
599-599-000-920.000	Utilities	45,265	50,033	57,680	57,680	57,680	**57,680**
599-599-000-930.000	Repairs & Maintenance	0	8,800	10,000	10,000	10,000	**10,000**
599-599-000-931.000	Building Maintenance	0	0	1,000	1,000	1,000	**1,000**
599-599-000-943.000	Equip. Rental - Motor Pool	14,819	14,808	8,300	8,300	8,300	**8,300**
599-599-000-965.101	Admin.-General Fund	13,609	8,998	13,609	10,000	10,000	**10,000**
599-599-000-966.000	PW Overhead	12,296	9,757	14,166	13,266	14,166	**14,166**
599-599-000-967.000	ENG Overhead	12,370	20,039	15,567	17,500	19,260	**19,260**
		170,869	156,019	177,347	175,396	178,116	**178,116**
Capital Outlay :							
599-599-000-971.000	Depreciation	262,943	262,943	262,943	262,943	262,943	**262,943**
599-599-000-976.599	Parking Deck Repairs/Maint	0	0	275,000	0	275,000	**275,000**
599-599-000-977.000	Equipment	0	0	0	0	0	**0**
		262,943	262,943	537,943	262,943	537,943	**537,943**
Total Expenses		**502,884**	**499,506**	**784,173**	**504,339**	**789,711**	**789,711**

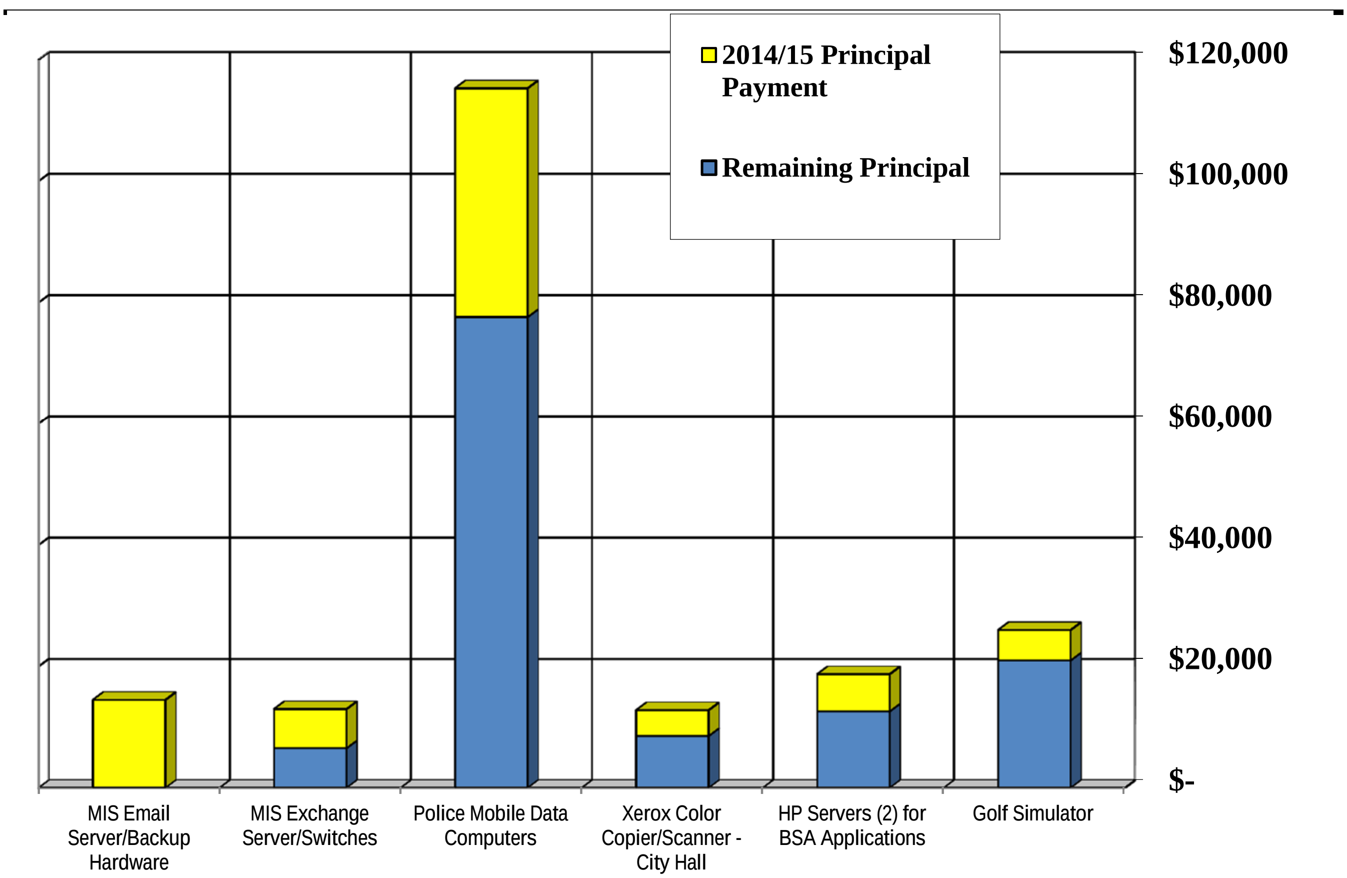
Internal Service Funds

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

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Internal Service Funds
Debt Summary

Fund#	Issue Name	Date Issued	Loan Amount	Principal Outstanding 6/30/2014	FY 2014/15 Principal	FY 2014/15 Interest
663	**1)** Workers Compensation Fund Loan	9/14/2011	35,695	14,490	14,490	290
663	**2)** Workers Compensation Fund Loan	7/18/2012	19,267	12,971	6,421	259
663	**3)** Workers Compensation Fund Loan	9/11/2013	115,289	115,289	37,671	2,306
663	**4)** Workers Compensation Fund Loan	10/19/2013	12,798	12,798	4,241	260
663	**5)** Workers Compensation Fund Loan	12/18/2013	18,718	18,718	6,116	374
663	**6)** Ella Sharp Park Endowment Fund Loan	4/1/2014	25,995	25,995	4,995	520
	Internal Service Fund Totals		**$ 227,762**	**$ 200,261**	**$ 73,934**	**$ 4,009**

1) MIS Email Server/Backup Hardware
2) MIS Exchange Server/Switches
3) Police Mobile Data Computers
4) Xerox Color Copier/Scanner - City Hall
5) HP Servers (2) for BSA Applications
6) Golf Simulator



(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 2014/15 Adopted Budget
Analysis of Estimated Changes in Working Capital

Fund 641 Public Works Administration Fund

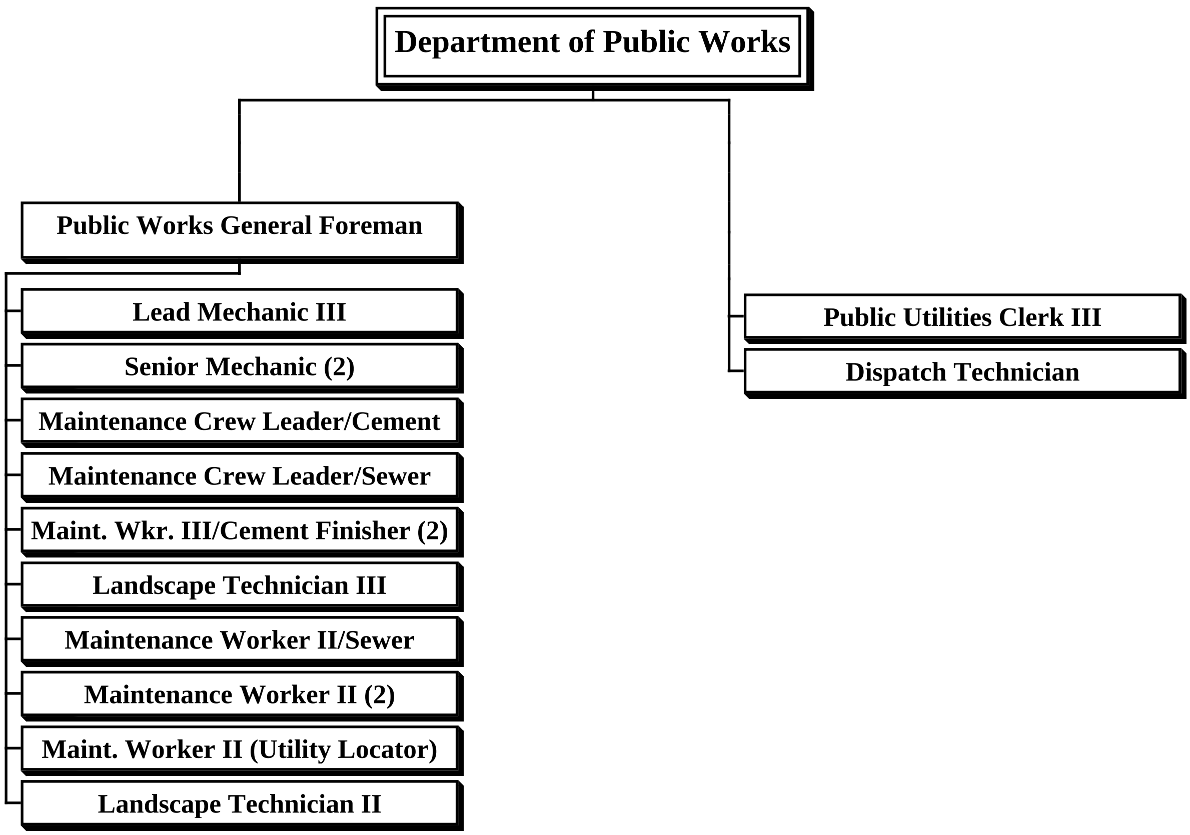
	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	647,553	370,445	459,824	320,584	320,886	**320,886**
Expenditures	467,392	475,447	588,247	480,314	473,303	**473,303**
Revenues Over (Under) Expenses			(128,423)	(159,730)	(152,417)	**(152,417)**
Estimated Working Capital - Beginning of Year			374,557	374,557	214,827	**214,827**
Estimated Working Capital - End of Year			**246,134**	**214,827**	**62,410**	**62,410**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 641 Public Works Administration Fund

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
641-000-000-626.000	Charges for Services	631,207	365,909	455,824	317,000	317,286	**317,286**
641-000-000-664.000	Interest	16,346	4,483	4,000	3,584	3,600	**3,600**
641-000-000-698.000	Miscellaneous	0	53	0	0	0	**0**
Total Revenues		**647,553**	**370,445**	**459,824**	**320,584**	**320,886**	**320,886**

City of Jackson
Department of Public Works
Activity Personnel Chart



City of Jackson
Fiscal Year 2014/15 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Fund-Activity:	***641-440***			
Department: Public Works				
305	Maint. Worker II (Utility Locator)	1		46,270
305	Maintenance Worker II	2		92,540
305	Maintenance Worker II/Sewer	1		46,270
305	Landscape Technician II	1		46,270
306	Maint. Worker III//Cement Finisher	2		97,510
306	Public Utilities Clerk III	1		41,055
306	Dispatch Technician	1		48,755
306	Landscape Technician III	1		48,755
307	Maintenance Crew Leader/Cement	1		51,636
307	Maintenance Crew Leader/Sewer	1		51,636
309	Senior Mechanic	2		117,346
310	Lead Mechanic III	1		62,870
		15		**750,913**
	Add: Allocation of 20% Accounting Manager from 591-558			14,034
	Retirees Health Insurance Stipend			26,460
	Less: Maintenance Worker II (Utility Locator) (50%) to 591-560			-23,135
	Dispatch Technician (50%) to 591-556			-24,378
	Dispatch Technician (10%) to 642-449			-4,876
	Public Utilities Clerk III (10%) to 642-449			-4,106
	Department Total			**734,912**

Note: *Above wages are charged to various activities under the control of the Department of Public Services based on actual time worked or by a predetermined allocation formula.*

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 641 Public Works Administration Fund
Dept 440 Public Works Administration

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
641-440-000-702.000	Termination Pay	187	0	0	14,175	0	**0**
641-440-000-706.000	Salaries And Wages	210,457	208,783	231,566	190,000	144,428	**144,428**
641-440-000-707.000	Temporary Wages	0	18	0	0	0	**0**
641-440-000-709.000	Overtime	533	602	2,407	2,400	2,407	**2,407**
641-440-000-715.000	Employers FICA	16,097	15,280	17,899	15,803	11,233	**11,233**
641-440-000-719.000	Health Insurance	16,175	20,443	50,402	30,000	45,596	**45,596**
641-440-000-719.678	RX Drug Insurance	13,038	6,670	0	0	0	**0**
641-440-000-719.679	Health Insurance Deductible	208	3,325	6,804	4,500	4,983	**4,983**
641-440-000-722.000	Pension-General	17,455	18,164	20,942	25,863	18,384	**18,384**
641-440-000-724.000	Unemployment Comp.	1,394	1,725	1,604	1,000	220	**220**
641-440-000-724.001	Workers Compensation	2,993	3,115	4,898	4,200	3,774	**3,774**
641-440-000-725.000	Other Fringe Benefits	-11,590	-4,407	4,466	0	1,836	**1,836**
		266,947	273,718	340,988	287,941	232,861	**232,861**
Material And Supplies:							
641-440-000-726.000	Office Supplies	4,044	7,221	8,100	6,500	6,500	**6,500**
641-440-000-755.000	Safety Supplies	10,855	9,099	10,511	10,511	10,511	**10,511**
641-440-000-758.000	Laundry	3,195	3,367	4,750	3,600	4,000	**4,000**
641-440-000-782.000	Materials	4,255	4,833	8,474	8,000	8,474	**8,474**
		22,349	24,520	31,835	28,611	29,485	**29,485**
Contractual And Other:							
641-440-000-719.001	Health Insurance-Retirees	143,791	124,077	158,400	125,810	157,263	**157,263**
641-440-000-808.000	Audit Fees	377	338	345	344	351	**351**
641-440-000-818.000	Contractual Services	10,165	11,975	31,854	15,000	29,135	**29,135**
641-440-000-853.000	Telephone	2,982	3,706	4,000	4,000	4,000	**4,000**
641-440-000-873.000	Travel	36	0	200	200	200	**200**
641-440-000-914.000	Insurance	7,372	6,119	6,119	5,458	5,458	**5,458**
641-440-000-914.001	Insurance-Deductible	0	0	0	100	0	**0**
641-440-000-920.000	Utilities	5,224	5,439	7,400	6,000	7,400	**7,400**
641-440-000-924.000	Utilities-Heating	770	1,130	2,000	2,000	2,000	**2,000**
641-440-000-934.000	Office Equipment Maintenance	3,912	2,843	3,650	3,650	3,650	**3,650**
641-440-000-943.000	Equipment Rental - MP	185	491	0	0	0	**0**
641-440-000-946.000	Office Equipment Rental	141	45	300	300	300	**300**
641-440-000-958.000	Memberships & Dues	246	450	356	400	400	**400**
641-440-000-960.000	Education & Training	396	0	800	500	800	**800**
		175,597	156,613	215,424	163,762	210,957	**210,957**
Capital Outlay:							
641-440-000-983.000	Office Equipment	1,076	20,584	0	0	0	**0**
641-440-000-984.000	Software	1,423	12	0	0	0	**0**
		2,499	20,596	0	0	0	**0**
Total Expenditures		**467,392**	**475,447**	**588,247**	**480,314**	**473,303**	**473,303**

(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 2014/15 Adopted Budget
Analysis of Estimated Changes in Working Capital

Fund 642 Engineering Administration Fund

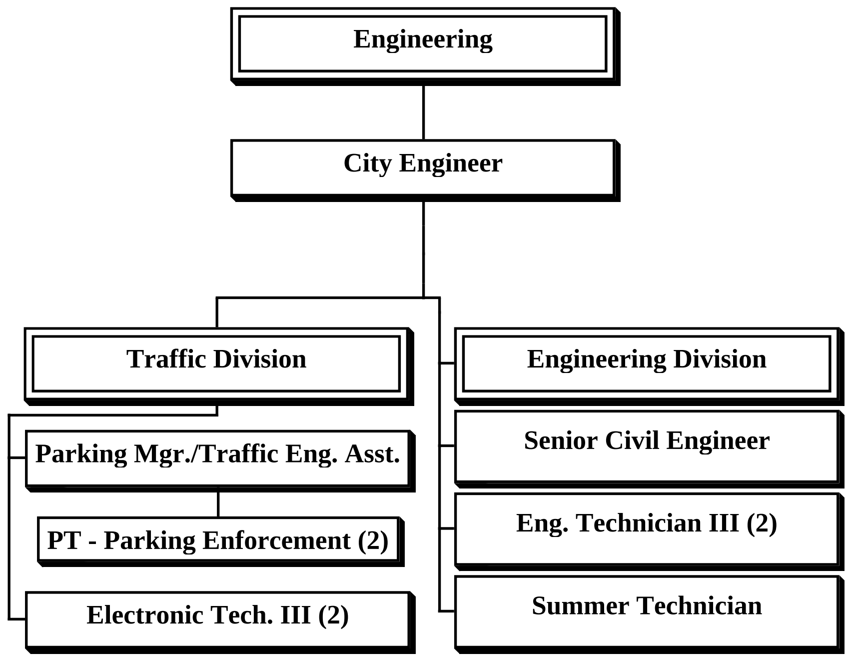
	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	324,724	392,421	420,808	396,264	411,995	**411,995**
Expenditures	383,030	370,844	399,064	395,988	411,995	**411,995**
Revenues Over (Under) Expenses			21,744	276	0	**0**
Estimated Working Capital - Beginning of Year			59,714	59,714	59,990	**59,990**
Estimated Working Capital - End of Year			**81,458**	**59,990**	**59,990**	**59,990**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 642 Engineering Administration Fund

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
642-000-000-626.000	Charges for Services	324,438	392,206	420,553	395,988	411,995	**411,995**
642-000-000-664.000	Interest	286	215	255	276	0	**0**
Total Revenues		**324,724**	**392,421**	**420,808**	**396,264**	**411,995**	**411,995**

City of Jackson
Engineering
Activity Personnel Chart



City of Jackson
Fiscal Year 2014/15 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions Permanent	# Positions Temporary	Budgeted Salaries & Wages
Fund-Activity: 642-449				
Department: Engineering				
010	Parking Mgr./Traffic Engineer Asst.	1		62,010
015	Senior Civil Engineer	1		79,348
019	City Engineer	1		102,192
307	Engineering Technician III	2		103,272
308	Electronic Technician III	2		109,452
PT	Parking Enforcement		2	19,126
PT	Summer Technicians		1	7,056
		7	**3**	**482,456**
	Add: Accounting Manager (10%) from 591-558			7,017
	Pension Coordinator/Engineering Admin. (50%) from 101-201			25,818
	Public Utilities Clerk III (10%) to 641-440			4,106
	Dispatch Technician (10%) from 641-440			4,876
	Retiree Stipends			21,360
	Department Total			**545,633**

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.*

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 642 Engineering Administration Fund
Dept 449 Engineering Office

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
642-449-000-702.000	Termination Pay	20,651	22,947	0	50	0	**0**
642-449-000-706.000	Salaries And Wages	179,685	160,993	183,248	173,378	177,490	**177,490**
642-449-000-707.000	Temporary Wages	0	0	0	0	0	**0**
642-449-000-709.000	Overtime	144	151	369	200	742	**742**
642-449-000-715.000	Employers FICA	15,285	13,724	14,047	13,279	13,635	**13,635**
642-449-000-719.000	Health Insurance	21,399	15,927	21,561	17,536	18,598	**18,598**
642-449-000-719.678	RX Drug Insurance	7,030	2,316	0	0	0	**0**
642-449-000-719.679	Health Insurance Deductible	524	1,716	3,075	2,907	2,214	**2,214**
642-449-000-722.000	Pension-General	14,330	13,469	18,215	19,255	22,315	**22,315**
642-449-000-724.000	Unemployment Comp.	973	1,211	1,307	0	297	**297**
642-449-000-724.001	Workers Compensation	1,943	1,543	2,076	1,449	2,068	**2,068**
642-449-000-725.000	Other Fringe Benefits	547	965	2,929	1,536	2,798	**2,798**
		262,511	234,962	246,827	229,590	240,157	**240,157**
Material And Supplies:							
642-449-000-726.000	Office Supplies	5,172	5,817	6,000	6,000	7,116	**7,116**
642-449-000-753.000	Survey Supplies	1,466	473	3,320	3,000	2,965	**2,965**
642-449-000-755.000	Safety Supplies	475	499	1,575	1,575	1,575	**1,575**
642-449-000-782.000	Materials	29	106	0	0	0	**0**
		7,142	6,895	10,895	10,575	11,656	**11,656**
Contractual And Other:							
642-449-000-719.001	Health Insurance-Retirees	46,835	52,498	59,460	61,116	74,325	**74,325**
642-449-000-808.000	Audit Fees	275	278	284	264	264	**264**
642-449-000-818.000	Contractual Services	4,606	1,688	2,500	2,500	2,500	**2,500**
642-449-000-853.000	Telephone	5,104	6,253	6,034	7,175	7,350	**7,350**
642-449-000-873.000	Travel	0	24	500	250	500	**500**
642-449-000-914.000	Insurance	3,222	6,102	6,102	6,072	6,072	**6,072**
642-449-000-920.000	Utilities	4,591	4,457	4,900	4,900	5,100	**5,100**
642-449-000-924.000	Utilities-Heating	770	1,401	3,000	3,000	3,000	**3,000**
642-449-000-933.000	Equipment Maintenance	6,992	5,870	9,000	9,000	9,000	**9,000**
642-449-000-934.000	Office Equipment Maintenance	1,894	1,284	3,456	3,456	4,881	**4,881**
642-449-000-943.000	Equipment Rental - MP	0	21	0	0	0	**0**
642-449-000-946.000	Office Equipment Rental	141	45	500	500	500	**500**
642-449-000-958.000	Memberships & Dues	1,971	1,762	1,990	1,990	1,990	**1,990**
642-449-000-960.000	Education & Training	706	240	1,600	1,000	1,600	**1,600**
642-449-000-965.101	Admin.-General Fund	21,906	23,039	21,906	24,000	24,000	**24,000**
		99,013	104,962	121,232	125,223	141,082	**141,082**
Capital Outlay:							
642-449-000-977.000	Equipment	1,646	10,000	6,010	17,500	5,000	**5,000**
642-449-000-983.000	Office Equipment	1,211	8,185	1,000	0	1,000	**1,000**
642-449-000-984.000	Software	11,507	5,840	13,100	13,100	13,100	**13,100**
		14,364	24,025	20,110	30,600	19,100	**19,100**
Total Expenditures		**383,030**	**370,844**	**399,064**	**395,988**	**411,995**	**411,995**

(643) Local Site Remediation Revolving Fund

PURPOSE - This Fund is used to record the receipt and disbursement of money available under Section 13(5) of the Brownfield Redevelopment Financing Act (Act 381 of 1996) and may also consist of money appropriated or otherwise made available from public or private sources.

CHARACTER - Money for the operation of this Fund is supplied by the capture of additional tax increment revenue, as provided for in an approved Brownfield Plan, from an eligible property in excess of the amount authorized under subsection (4) of Act 381 and for not more than 5 years after the time that capture is required. If tax increment revenues attributable to taxes levied for school operating purposes from eligible property are captured by the authority for purposes authorized under subsection (3), the tax increment revenues captured for deposit in the local site remediation revolving fund also may include tax increment revenues attributable to taxes levied for school operating purposes in an amount not greater than the tax increment revenues levied for school operating purposes captured from the eligible property by the authority for the purposes authorized under subsection (3).

AUTHORITY - This Fund is provided for under Section 8 of Act 381 of 1996 and was formally established with the adoption of the 2008/09 Budget.

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Analysis of Estimated Changes in Working Capital

Fund 643 Local Site Remediation Revolving Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	80,095	82,424	11,000	10,942	9,340	**9,340**
Expenditures	222,637	46,040	606,051	501,326	51,000	**51,000**
Revenues Over (Under) Expenses	(142,542)	36,384	(595,051)	(490,384)	(41,660)	**(41,660)**
Estimated Working Capital - Beginning of Year	714,713	572,171	608,555	608,555	118,171	**118,171**
Estimated Working Capital - End of Year	**572,171**	**608,555**	**13,504**	**118,171**	**76,511**	**76,511**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 643 Local Site Remediation Revolving Fund

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
643-000-000-664.000	Interest	3,241	2,815	4,000	2,000	1,000	**1,000**
643-000-000-699.494	Contribution-BRA Fund	76,854	79,609	7,000	8,942	8,340	**8,340**
Total Revenues		**80,095**	**82,424**	**11,000**	**10,942**	**9,340**	**9,340**

Expenditure Detail

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

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Contractual And Other :							
643-745-000-818.000	Contractual Services	16,575	275	150,000	0	50,000	**50,000**
643-745-000-818.004	Building Demolitions	12,155	40,345	0	0	0	**0**
643-745-000-956.000	Administration	5	173	1,000	1,000	1,000	**1,000**
643-745-000-962.000	Uncollectible Accounts	193,902	4,894	0	0	0	**0**
643-745-000-999.253	Cont.-212 W.Mich.Demo Fd.	0	353	455,051	500,326	0	**0**
Total Expenditures		**222,637**	**46,040**	**606,051**	**501,326**	**51,000**	**51,000**

(661) Motor Pool & Garage Fund

PURPOSE - This Fund is used to record the operations of the City's motor vehicle pool at the Department of Public Works.

CHARACTER - Money for the operation of this Fund is supplied by reimbursements from other funds for services rendered (i.e.,equipment usage). The special advantage of this Fund is that the Major Street Fund (202) and Local Street Fund (203) can be charged rent for the time equipment is used for street work.

AUTHORITY - This Fund was established in fiscal year 1980-81 by segregating this activity from the General Fund (101), as recommended by the State Department of Treasury.

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Analysis of Estimated Changes in Working Capital

Fund 661 Motor Pool & Garage Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	1,255,557	1,336,286	1,396,068	1,148,187	1,151,305	**1,151,305**
Expenditures	1,299,225	1,308,090	1,928,642	1,916,802	1,613,476	**1,613,476**
Revenues Over (Under) Expenses			(532,574)	(768,615)	(462,171)	**(462,171)**
Add: Depreciation			244,113	284,483	284,483	**284,483**
Estimated Change in Working Capital			(288,461)	(484,132)	(177,688)	**(177,688)**
Estimated Working Capital - Beginning of Year			710,910	710,910	226,778	**226,778**
Estimated Working Capital - End of Year			**422,449**	**226,778**	**49,090**	**49,090**

Fund 661 Motor Pool And Garage Fund

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
661-000-000-626.006	Refuse Vehicle Inspections	0	1,530	0	60	100	**100**
661-000-000-626.301	Charges for Services - Police	54,095	61,196	70,000	70,000	70,000	**70,000**
661-000-000-626.337	Charges for Services - Fire	65,449	36,491	70,000	70,000	70,000	**70,000**
661-000-000-626.591	Charges for Services - Water	36,866	50,922	45,000	50,000	50,000	**50,000**
661-000-000-626.642	Charges for Services - Eng.	9,146	8,159	9,000	9,000	9,000	**9,000**
661-000-000-649.000	Auction	1,948	10,628	0	0	0	**0**
661-000-000-664.000	Interest	4,661	3,899	4,000	1,285	1,000	**1,000**
661-000-000-669.000	Equipment Rental	1,041,733	1,060,334	1,125,745	870,466	878,171	**878,171**
661-000-000-669.001	Equipmt. Leases-Other Depts.	25,053	61,423	62,323	62,376	58,034	**58,034**
661-000-000-673.000	Sale of Fixed Assets	0	17,000	0	0	0	**0**
661-000-000-685.000	Insurance Refund	6,048	9,062	0	0	0	**0**
661-000-000-698.000	Miscellaneous	10,558	15,642	10,000	15,000	15,000	**15,000**
Total Revenues		**1,255,557**	**1,336,286**	**1,396,068**	**1,148,187**	**1,151,305**	**1,151,305**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Expenditure Detail

Fund 661 Motor Pool And Garage Fund
Dept 454 Motor Pool

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Personal Services:							
661-454-000-702.000	Termination Pay	0	0	0	596	0	**0**
661-454-000-706.000	Salaries And Wages	308,498	307,594	322,955	287,955	261,392	**261,392**
661-454-000-707.000	Temporary Wages	277	1,015	1,000	1,000	1,000	**1,000**
661-454-000-709.000	Overtime	591	658	11,208	10,000	13,909	**13,909**
661-454-000-715.000	Employers FICA	23,869	22,466	25,640	22,870	21,137	**21,137**
661-454-000-719.000	Health Insurance	79,676	69,184	77,994	81,894	82,521	**82,521**
661-454-000-719.678	RX Drug Insurance	23,191	10,982	0	0	0	**0**
661-454-000-719.679	Health Insurance Ded.	87	4,611	10,528	9,934	9,018	**9,018**
661-454-000-722.000	Pension-General	29,943	30,561	33,149	29,587	34,468	**34,468**
661-454-000-724.000	Unemployment Comp.	2,053	2,136	2,547	448	414	**414**
661-454-000-724.001	Workers Compensation	6,384	6,125	7,776	7,683	7,101	**7,101**
661-454-000-725.000	Other Fringe Benefits	2,177	2,569	6,911	6,000	6,038	**6,038**
		476,746	457,901	499,708	457,967	436,998	**436,998**
Material And Supplies:							
661-454-000-726.000	Office Supplies	390	640	1,000	1,000	1,000	**1,000**
661-454-000-751.000	Gasoline	109,890	115,042	120,075	120,000	122,000	**122,000**
661-454-000-755.000	Safety Supplies	1,416	1,994	1,000	1,000	1,000	**1,000**
661-454-000-756.000	Miscellaneous Supplies	21,948	21,544	30,284	30,000	30,284	**30,284**
661-454-000-758.000	Laundry	1,228	1,225	1,400	1,400	1,400	**1,400**
661-454-000-759.000	Small Tools	16,141	29,290	20,000	20,000	20,000	**20,000**
661-454-000-782.000	Materials	287,075	238,557	245,173	245,173	245,173	**245,173**
		438,088	408,292	418,932	418,573	420,857	**420,857**
Contractual And Other:							
661-454-000-719.001	Health Insurance-Retirees	29,401	24,250	34,454	28,741	35,926	**35,926**
661-454-000-808.000	Audit Fees	1,156	987	1,007	963	982	**982**
661-454-000-818.000	Contractual Services	17,012	38,980	122,255	120,000	125,255	**125,255**
661-454-000-853.000	Telephone	567	603	1,500	1,500	1,500	**1,500**
661-454-000-873.000	Travel	0	44	200	200	200	**200**
661-454-000-914.000	Insurance	30,860	33,799	33,799	32,701	32,701	**32,701**
661-454-000-920.000	Utilities	18,492	18,506	30,000	30,000	30,000	**30,000**
661-454-000-924.000	Utilities-Heating	3,338	6,071	0	0	0	**0**
661-454-000-933.000	Equipment Maintenance	1,400	1,500	5,000	5,000	5,000	**5,000**
661-454-000-943.000	Equipment Rental - MP	668	600	0	0	0	**0**
661-454-000-946.000	Office Equipment Rental	141	45	0	0	0	**0**
661-454-000-960.000	Education & Training	250	522.48	4,000	3,000	3,000	**3,000**
661-454-000-964.000	Refunds	0	0	0	0	0	**0**
661-454-000-965.101	Admin.-General Fund	31,574	31,132	31,574	31,574	31,574	**31,574**
		134,859	157,039	263,789	253,679	266,138	**266,138**
Capital Outlay:							
661-454-000-971.000	Depreciation	244,113	284,483	244,113	284,483	284,483	**284,483**
661-454-000-976.000	Building Addition	0	0	0	0	0	**0**
661-454-000-982.000	Machinery & Equipment	5,419	0	500,000	500,000	200,000	**200,000**
661-454-000-984.000	Software	0	375	2,100	2,100	5,000	**5,000**
		249,532	284,858	746,213	786,583	489,483	**489,483**
Total Expenditures		**1,299,225**	**1,308,090**	**1,928,642**	**1,916,802**	**1,613,476**	**1,613,476**

(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
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Analysis of Estimated Changes in Working Capital

Fund 663 Equipment Revolving Fund

		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues		55,300	39,216	50,561	52,963	77,943	**77,943**
Expenditures		55,300	39,216	50,561	52,963	77,943	**77,943**
Excess of Revenues Over (Under)							
	Expenditures			0	0	0	**0**
Add:	**Proceeds of Loan**			0	172,800	0	**0**
	Depreciation			48,777	51,086	73,934	**73,934**
Less:	**Acquisition of fixed assets**			0	(172,800)	0	**0**
	Payment of loan principal			(48,777)	(51,086)	(73,934)	**(73,934)**
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 2014/15 Adopted Budget
Revenue Detail

Fund 663 Equipment Revolving Fund

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
663-000-000-626.000	Charges For Goods/Service	55,300	39,216	50,561	52,963	77,943	**77,943**
Total Revenues		**55,300**	**39,216**	**50,561**	**52,963**	**77,943**	**77,943**

Expenditure Detail

Fund 663 Equipment Revolving Fund
Dept 326 Equipment Revolving

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Capital Outlay:							
663-326-000-971.000	Depreciation	51,934	36,694	48,777	51,086	73,934	**73,934**
		51,934	36,694	48,777	51,086	73,934	**73,934**
Debt Service:							
663-326-000-995.000	Interest	3,366	2,522	1,784	1,877	4,009	**4,009**
		3,366	2,522	1,784	1,877	4,009	**4,009**
Total Expenditures		**55,300**	**39,216**	**50,561**	**52,963**	**77,943**	**77,943**

(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 2014/15 Adopted Budget
Analysis of Estimated Changes in Working Capital

Fund 677 Workers Compensation Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	289,808	269,594	280,000	254,000	238,500	**238,500**
Expenditures	186,228	331,828	251,300	198,737	214,250	**214,250**
Revenues Over (Under) Expenses	103,580	(62,234)	28,700	55,263	24,250	**24,250**
Working Capital - Beginning of Year	1,013,741	1,117,321	1,055,087	1,055,087	1,110,350	**1,110,350**
Working Capital - End of Year	**1,117,321**	**1,055,087**	**1,083,787**	**1,110,350**	**1,134,600**	**1,134,600**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 677 Workers Compensation Fund

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
677-000-000-664.000	Interest	35,981	43,610	40,000	44,000	45,000	**45,000**
677-000-000-685.000	Insurance Refund	46,099	26,694	40,000	30,000	3,500	**3,500**
677-000-000-699.101	Cont.-All Funds	207,728	199,290	200,000	180,000	190,000	**190,000**
Total Revenues		**289,808**	**269,594**	**280,000**	**254,000**	**238,500**	**238,500**

Expenditure Detail

Fund 677 Workers Compensation Fund
Dept 677 Workers Compensation Insurance

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Materials & Supplies:							
677-677-000-755.000	Safety Supplies	0	0	150	0	0	**0**
		0	0	150	0	0	**0**
Contractual And Other:							
677-677-000-808.000	Audit Fees	413	135	150	237	250	**250**
677-677-000-917.002	Workers Comp. Claims	136,299	286,908	200,000	135,000	150,000	**150,000**
677-677-000-917.003	Workers Comp. Fee	43,538	42,610	45,000	61,000	61,000	**61,000**
677-677-000-917.719	Workers Comp. Claims-Hlth.Prem.	0	0	0	0	0	**0**
677-677-000-965.101	Admin.-General Fund	5,978	2,175	6,000	2,500	3,000	**3,000**
		186,228	331,828	251,150	198,737	214,250	**214,250**
Total Expenses		**186,228**	**331,828**	**251,300**	**198,737**	**214,250**	**214,250**

(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 Precription Drug Program.

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Analysis of Estimated Changes in Working Capital

Fund 678 Prescription Drug Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	898,013	567,441	508,050	523,500	518,500	**518,500**
Expenditures	862,852	625,396	508,650	517,850	518,000	**518,000**
Revenues Over (Under) Expenses	35,161	(57,955)	(600)	5,650	500	**500**
Working Capital - Beginning of Year	29,207	64,368	6,413	6,413	12,063	**12,063**
Working Capital - End of Year	**64,368**	**6,413**	**5,813**	**12,063**	**12,563**	**12,563**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 678 Prescription Drug Fund

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
678-000-000-664.000	Interest	10	0	50	0	0	**0**
678-000-000-685.678	Rebates & Refunds	40,204	22,511	25,000	18,500	18,500	**18,500**
678-000-000-699.101	Cont.-All Funds	857,799	464,930	483,000	305,000	500,000	**500,000**
678-000-000-699.679	Cont.-Health Care Ded. Fd.	0	80,000	0	200,000	0	**0**
Total Revenues		**898,013**	**567,441**	**508,050**	**523,500**	**518,500**	**518,500**

Expenditure Detail

Fund 678 Prescription Drug Fund
Dept 678 Prescription Drug

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Contractual And Other:							
678-678-000-808.000	Audit Fees	641	630	650	450	500	**500**
678-678-000-917.005	Prescription Drug Claims	839,122	603,676	480,000	500,000	500,000	**500,000**
678-678-000-917.006	Script Guide (TPA) Fee	15,089	13,090	20,000	9,400	9,500	**9,500**
678-678-000-965.101	Admin.-General Fund	8,000	8,000	8,000	8,000	8,000	**8,000**
		862,852	625,396	508,650	517,850	518,000	**518,000**
Total Expenses		**862,852**	**625,396**	**508,650**	**517,850**	**518,000**	**518,000**

(679) Health Care Insurance Deductible Fund

PURPOSE- This Fund is used to record the activity of the City's self-insured health care deductible program.

CHARACTER - Money for the operation of this Fund is supplied by contributions from the City's operating funds. Such contributions are based on the approximate equivalent cost of deductible coverage, under traditional health coverage, in each fund. Expenditures paid from this Fund include health care deductible claims and administrative costs related to the Fund's operation.

AUTHORITY - The Health Care Insurance Deductible Fund was established on July 1, 2007, the effective date of the City's executed contract with JFP Benefit Management, Inc., who administers the City's Health Care Insurance Deductible Program.

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Analysis of Estimated Changes in Working Capital

Fund 679 Health Care Insurance Deductible Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	115,368	258,619	391,000	350,600	400,600	**400,600**
Expenditures	222,075	330,354	344,275	509,330	354,350	**354,350**
Revenues Over (Under) Expenses	(106,707)	(71,735)	46,725	(158,730)	46,250	**46,250**
Working Capital - Beginning of Year	403,950	297,243	225,508	225,508	**66,778**	**66,778**
Working Capital - End of Year	**297,243**	**225,508**	**272,233**	**66,778**	**113,028**	**113,028**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 679 Health Care Insurance Deductible Fund

Account	Description	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
679-000-000-664.000	Interest	1,950	1,295	2,500	600	600	**600**
679-000-000-685.000	Insurance Refund	0	0	0	0	0	**0**
679-000-000-698.000	Miscellaneaous	0	0	0	0	0	**0**
679-000-000-699.101	Cont.-All Funds	113,418	257,324	388,500	350,000	400,000	**400,000**
Total Revenues		**115,368**	**258,619**	**391,000**	**350,600**	**400,600**	**400,600**

Expenditure Detail

Fund 679 Health Care Insurance Deductible Fund
Dept 679 Health Care Deductible

Account	Description	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Contractual And Other:							
679-679-000-719.999	Health Insurance Adjustments	153,625	0	0	0	0	**0**
679-679-000-808.000	Audit Fees	221	259	275	330	350	**350**
679-679-000-917.008	Health Deductible Claims	64,229	232,445	240,000	305,000	350,000	**350,000**
679-679-000-917.009	Admin. (TPA) Fees	0	0	0	0	0	**0**
679-679-000-965.101	Admin.-General Fund	4,000	4,000	4,000	4,000	4,000	**4,000**
679-679-000-999.678	Contrib.-Prescript. Drug Fd.	0	80,000	0	200,000	0	**0**
679-679-000-999.736	Contrib.-Pub Emp Health	0	13,650	100,000	0	0	**0**
		222,075	330,354	344,275	509,330	354,350	**354,350**
Total Expenses		**222,075**	**330,354**	**344,275**	**509,330**	**354,350**	**354,350**

(680) Health Care Insurance Deductible-Fire Fund

PURPOSE- This Fund is used to record the activity of the City's self-insured health care deductible program for the Fire Department (I.A.F.F.).

CHARACTER - Money for the operation of this Fund is supplied by contributions from the City's Fire Department budget. Such contributions are based on the approximate equivalent cost of deductible coverage, under traditional health coverage, in each fund. Expenditures paid from this Fund include health care deductible claims and administrative costs related to the Fund's operation.

AUTHORITY - The Health Care Insurance Deductible - Fire Fund was established on May 1, 2009, the effective date of the City's executed contract with Marwil & Associates, LLC., who administers the City's Health Care Insurance Deductible - Fire Program.

City of Jackson
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Analysis of Estimated Changes in Working Capital

Fund 680 Health Care Insurance Deductible-Fire Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	168,625	154,508	178,000	130,060	142,075	**142,075**
Expenditures	134,427	129,410	139,000	107,000	142,000	**142,000**
Revenues Over (Under) Expenses	34,198	25,098	39,000	23,060	75	**75**
Working Capital - Beginning of Year	(35,352)	(1,154)	23,944	23,944	47,004	**47,004**
Working Capital - End of Year	**(1,154)**	**23,944**	**62,944**	**47,004**	**47,079**	**47,079**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 680   Health Care Insurance Deductible - Fire Fund

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
680-000-000-664.000	Interest	8	46	0	60	75	**75**
680-000-000-685.000	Insurance Refund	0	0	0	0	0	**0**
680-000-000-698.000	Miscellaneaous	0	0	0	0	0	**0**
680-000-000-699.101	Cont.-General Fund	168,617	154,462	178,000	130,000	142,000	**142,000**
Total Revenues		**168,625**	**154,508**	**178,000**	**130,060**	**142,075**	**142,075**

Expenditure Detail

Fund 680   Health Care Insurance Deductible - Fire Fund
Dept 680   Health Care Deductible - Fire

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Contractual And Other:							
680-680-000-808.000	Audit Fees	0	0	0	0	0	**0**
680-680-000-917.008	Health Deductible Claims	121,623	117,838	127,000	95,000	130,000	**130,000**
680-680-000-917.009	Admin. (TPA) Fees	12,804	11,572	12,000	12,000	12,000	**12,000**
680-680-000-965.101	Admin.-General Fund	0	0	0	0	0	**0**
		134,427	129,410	139,000	107,000	142,000	**142,000**
Total Expenses		**134,427**	**129,410**	**139,000**	**107,000**	**142,000**	**142,000**

Trust and Agency Funds

Trust funds are used to account for assets held by the government in a trustee capacity. Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds.

(702) County and School Tax Collection Fund

PURPOSE - This Fund is used to record transactions arising from the collection of taxes for the County of Jackson and Jackson Public Schools.

CHARACTER - Taxes required to be raised within the City of Jackson for purposes of the County of Jackson and the Jackson Public Schools are levied by the City and collections are made by the City Treasurer. Taxes paid during the stipulated collection period are remitted to those respective governmental units on a timely basis. After the collection period, delinquent taxes, real and personal, are returned to the County Treasurer for collection.

AUTHORITY - This Fund is allowed by Act 277 of the Public Acts of Michigan 1968, as amended, and was established by resolution of the City Commission through formal budget adoption.

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Analysis of Changes in Fund Balance

Fund 702 County & School Tax Collection Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	8,781	13,148	15,000	15,000	15,000	**15,000**
Expenditures	8,781	13,148	15,000	15,000	15,000	**15,000**
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	**0**
Fund Balance - Beginning of Year	0	0	0	0	0	**0**
Fund Balance - End of Year	**0**	**0**	**0**	**0**	**0**	**0**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 702 County & School Tax Collection Fund

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
702-000-000-664.000	Interest	8,781	13,148	15,000	15,000	15,000	**15,000**
Total Revenues		**8,781**	**13,148**	**15,000**	**15,000**	**15,000**	**15,000**

Expenditure Detail

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

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Contractual And Other:							
702-702-000-999.101	Cont.-General Fund	8,781	13,148	15,000	15,000	15,000	**15,000**
		8,781	13,148	15,000	15,000	15,000	**15,000**
Total Expenditures		**8,781**	**13,148**	**15,000**	**15,000**	**15,000**	**15,000**

(711) Cemetery Perpetual Maintenance Fund

PURPOSE - This Fund is used to account for money held in trust for the perpetual care of certain cemetery lots.

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

AUTHORITY - This Fund was established November 3, 1914 as authorized by the City Charter.

Fiscal Year 2014/15 Adopted Budget
Analysis of Changes in Fund Balance

Fund 711 Cemetery Perpetual Maintenance Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	81,774	26,247	80,100	73,500	73,500	**73,500**
Expenditures	51,827	42,952	55,100	43,500	43,500	**43,500**
Excess of Revenues Over (Under) Expenditures	29,947	(16,705)	25,000	30,000	30,000	**30,000**
Fund Balance - Beginning of Year	1,846,026	1,875,973	1,859,268	1,859,268	1,889,268	**1,889,268**
Fund Balance - End of Year	**1,875,973**	**1,859,268**	**1,884,268**	**1,889,268**	**1,919,268**	**1,919,268**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 711 Cemetery Perpetual Maintenance Fund

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
711-000-000-642.000	Charges For Services-Sales	21,828	24,360	25,000	25,000	25,000	**25,000**
711-000-000-664.000	Interest	81	106	100	100	100	**100**
711-000-000-664.300	Interest - Madison	51,826	43,311	55,000	43,400	43,400	**43,400**
711-000-000-693.300	Gain/Loss On Sales - Madison	978	5,572	0	5,000	5,000	**5,000**
711-000-000-697.300	Unrealized Gain - Madison	7,061	-47,102	0	0	0	**0**
Total Revenues		**81,774**	**26,247**	**80,100**	**73,500**	**73,500**	**73,500**

Expenditure Detail

Fund 711 Cemetery Perpetual Maintenance Fund
Dept 711 Cemetery Trust

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Contractual And Other:							
711-711-000-956.300	Administration - Madison	9,405	9,376	10,000	10,000	10,000	**10,000**
711-711-000-999.101	Cont.-General Fund	42,422	33,576	45,100	33,500	33,500	**33,500**
		51,827	42,952	55,100	43,500	43,500	**43,500**
Total Expenditures		**51,827**	**42,952**	**55,100**	**43,500**	**43,500**	**43,500**

(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 2014/15 Adopted Budget
Analysis of Changes in Fund Balance

Fund 718 Ella W. Sharp Endowment Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	37,567	22,410	68,550	66,668	66,780	**66,780**
Expenditures	40,911	33,197	28,550	26,668	26,780	**26,780**
Excess of Revenues Over (Under) Expenditures	(3,344)	(10,787)	40,000	40,000	40,000	**40,000**
Fund Balance - Beginning of Year	1,173,001	1,169,657	1,158,870	1,158,870	1,198,870	**1,198,870**
Fund Balance - End of Year	**1,169,657**	**1,158,870**	**1,198,870**	**1,198,870**	**1,238,870**	**1,238,870**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 718 Ella W. Sharp Endowment Fund

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
718-000-000-664.000	Interest	2,260	2,018	1,750	1,750	2,020	**2,020**
718-000-000-665.000	Bond Interest	37,899	30,422	26,000	24,158	24,000	**24,000**
718-000-000-666.000	Dividends	752	757	800	760	760	**760**
718-000-000-697.000	Unrealized Gain (Loss)	0	-10,787	40,000	40,000	40,000	**40,000**
718-000-000-693.000	Gain/Loss On Sales	-3,344	0	0	0	0	**0**
Total Revenues		**37,567**	**22,410**	**68,550**	**66,668**	**66,780**	**66,780**

Expenditure Detail

Fund 718 Ella W. Sharp Endowment Fund
Dept 718 Ella W. Sharp Endowment

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Contractual And Other:							
718-718-000-999.208	Cont.-Sharp Park Oper. Fd	40,911	33,197	28,550	26,668	26,780	**26,780**
		40,911	33,197	28,550	26,668	26,780	**26,780**
Total Expenditures		**40,911**	**33,197**	**28,550**	**26,668**	**26,780**	**26,780**

(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 2014/15 Adopted Budget
Analysis of Changes in Fund Balance

Fund 731 Employees Retirement System Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	2,360,275	5,556,462	4,623,636	4,836,000	4,326,000	**4,326,000**
Expenditures	3,515,146	3,473,055	3,700,000	3,550,000	3,700,000	**3,700,000**
Excess of Revenues Over (Under) Expenditures	-1,154,871	2,083,407	923,636	1,286,000	626,000	**626,000**
Fund Balance - Beginning of Year	33,636,644	32,481,773	34,565,180	34,565,180	35,851,180	**35,851,180**
Fund Balance - End of Year	**32,481,773**	**34,565,180**	**35,488,816**	**35,851,180**	**36,477,180**	**36,477,180**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 731 Employees Retirement System Fund

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
731-000-000-664.000	Interest	615	867	5,000	1,000	1,000	**1,000**
731-000-000-666.000	Dividends	306,787	305,758	325,000	325,000	325,000	**325,000**
731-000-000-677.000	Employee Contributions	665,849	658,137	917,000	660,000	650,000	**650,000**
731-000-000-693.000	Gain/Loss On Sales	426,551	674,753	1,000,000	1,000,000	1,000,000	**1,000,000**
731-000-000-697.000	Unrealized Gain-Investments	142,725	3,071,353	1,250,000	2,000,000	1,500,000	**1,500,000**
731-000-000-699.101	Cont.-All Funds	817,748	845,594	1,126,636	850,000	850,000	**850,000**
Total Revenues		**2,360,275**	**5,556,462**	**4,623,636**	**4,836,000**	**4,326,000**	**4,326,000**

Expenditure Detail

Fund 731 Employees Retirement System Fund
Dept 731 Pensioners-General

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Contractual And Other:							
731-731-000-874.000	Retirement Benefits	3,222,616	3,187,440	3,400,000	3,250,000	3,400,000	**3,400,000**
731-731-000-956.000	Administration	187,114	193,093	200,000	200,000	200,000	**200,000**
731-731-000-964.000	Refunds	105,416	92,522	100,000	100,000	100,000	**100,000**
		3,515,146	3,473,055	3,700,000	3,550,000	3,700,000	**3,700,000**
Total Expenditures		**3,515,146**	**3,473,055**	**3,700,000**	**3,550,000**	**3,700,000**	**3,700,000**

(732) Policemen's and Firemen's Pension Fund

PURPOSE - This Fund is used to account for the activities relating to the operation of the City's Policemen's and Firemen's Pension Plan.

CHARACTER - Membership to the plan is available to police officers and fire fighters who are regular City employees and were hired prior to July 1, 1973. Revenue for the Fund is derived from member contributions, City contributions, interest, dividends and other income from investments of the Pension Fund. Plan members contribute 7.5% of annual compensation. City contributions are actuarially computed so that, together with member contributions, sufficient funds exist to fully fund the costs of benefits likely to be paid on account of service rendered during the current year and to finance the unfunded costs of benefits likely to be paid on account of prior years service over a period of sixty years. The Plan also contains an escalation clause which requires that pensions and annuities be adjusted whenever a change occurs in the rates of members' current salaries.

AUTHORITY - This Fund was adopted by referendum on November 5, 1957.

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Analysis of Changes in Fund Balance

Fund 732 Policemen's & Firemen's Pension Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	347,964	1,049,978	978,096	1,096,096	1,097,009	**1,097,009**
Expenditures	1,018,206	1,015,912	979,105	1,010,000	990,000	**990,000**
Excess of Revenues Over (Under) Expenditures	(670,242)	34,066	(1,009)	86,096	107,009	**107,009**
Fund Balance - Beginning of Year	3,918,183	3,247,941	3,282,007	3,282,007	3,368,103	**3,368,103**
Fund Balance - End of Year	**3,247,941**	**3,282,007**	**3,280,998**	**3,368,103**	**3,475,112**	**3,475,112**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 732 Policemen's & Firemen's Pension Fund

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
732-000-000-664.000	Interest	24,397	21,223	30,000	25,000	25,000	**25,000**
732-000-000-666.000	Dividends	44,671	40,678	42,000	35,000	35,000	**35,000**
732-000-000-693.000	Gain/Loss On Sales	66,778	120,039	100,000	150,000	150,000	**150,000**
732-000-000-697.000	Unrealized Gain	-287,882	268,607	200,000	280,000	280,000	**280,000**
732-000-000-699.101	Cont.-General Fund	500,000	599,431	606,096	606,096	607,009	**607,009**
Total Revenues		**347,964**	**1,049,978**	**978,096**	**1,096,096**	**1,097,009**	**1,097,009**

Expenditure Detail

Fund 732 Policemen's & Firemen's Pension Fund
Dept 732 Pensioners-Police/Fire

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Contractual And Other:							
732-732-000-874.000	Retirement Benefits	982,508	982,198	939,105	970,000	950,000	**950,000**
732-732-000-956.000	Administration	35,698	33,714	40,000	40,000	40,000	**40,000**
		1,018,206	1,015,912	979,105	1,010,000	990,000	**990,000**
Total Expenditures		**1,018,206**	**1,015,912**	**979,105**	**1,010,000**	**990,000**	**990,000**

(733) Policemen's and Firemen's Pension - Act 345 Fund

PURPOSE - This Fund is used to account for the activities relating to the operation of City's Act 345 Policemen's and Firemen's Pension Plan.

CHARACTER - Membership to the plan is available to police officers and fire fighters who are regular City employees and were hired after July 1, 1973. Revenue for the Fund is derived from member contributions, City contributions, interest, dividends and other income from investments of the Pension Fund. Plan members contribute 7.5% of annual compensation. City contributions are funded by a tax levy approved by the voters on May 14, 1974. This contribution is actuarily 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 2014/15 Adopted Budget
Analysis of Changes in Fund Balance

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

	2011/12 Actual	**2012/13 Actual**	**2013/14 Adopted**	**2013/14 Projected**	**2014/15 Proposed**	**2014/15 Adopted**
Revenues	1,938,813	7,816,404	7,503,947	8,217,344	7,739,236	**7,739,236**
Expenditures	5,377,570	4,903,905	5,510,000	5,180,000	5,480,000	**5,480,000**
Excess of Revenues Over (Under) Expenditures	-3,438,757	2,912,499	1,993,947	3,037,344	2,259,236	**2,259,236**
Fund Balance - Beginning of Year	34,626,948	31,188,191	34,100,690	34,100,690	37,138,034	**37,138,034**
Fund Balance - End of Year	**31,188,191**	**34,100,690**	**36,094,637**	**37,138,034**	**39,397,270**	**39,397,270**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

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

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
733-000-000-664.000	Interest	254,845	209,258	280,000	280,000	280,000	**280,000**
733-000-000-666.000	Dividends	354,031	395,637	350,000	350,000	350,000	**350,000**
733-000-000-677.000	Employee Contributions	592,551	554,497	600,000	575,000	575,000	**575,000**
733-000-000-693.000	Gain/Loss On Sales	547,247	1,007,406	1,000,000	1,000,000	1,000,000	**1,000,000**
733-000-000-697.000	Unrealized Gain-Investments	-2,653,389	2,779,264	2,000,000	3,000,000	2,000,000	**2,000,000**
733-000-000-699.101	Cont.-General Fund	2,843,528	2,870,342	3,273,947	3,012,344	3,534,236	**3,534,236**
Total Revenues		**1,938,813**	**7,816,404**	**7,503,947**	**8,217,344**	**7,739,236**	**7,739,236**

Expenditure Detail

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

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Contractual And Other:							
733-733-000-874.000	Retirement Benefits	4,918,748	4,614,131	5,100,000	4,800,000	5,100,000	**5,100,000**
733-733-000-956.000	Administration	321,066	286,660	330,000	300,000	300,000	**300,000**
733-733-000-964.000	Refunds	137,756	3,114	80,000	80,000	80,000	**80,000**
		5,377,570	4,903,905	5,510,000	5,180,000	5,480,000	**5,480,000**
Total Expenditures		**5,377,570**	**4,903,905**	**5,510,000**	**5,180,000**	**5,480,000**	**5,480,000**

(736) Public Employee Health Care Fund

PURPOSE - This Fund is used to account for the accumulation of funds to provide for the funding of health care benefits to retirants and beneficiaries and retirants of the City. Money for the payment of health care benefits for retired employees of the public corporation may, at the discretion of the public corporation, be provided from this fund or any other fund or trust.

CHARACTER - To be determined.

AUTHORITY - This Fund will be established on July 1, 2003, by inclusion in the annual budget resolution of the City. A formal resolution will subsequently need to be adopted to establish the operating parameters under which the Fund will operate. The resolution must include all of the following:

(a) The designation of a person or persons who shall act as the fund's investment fiduciary.
(b) A restriction of withdrawals from the fund solely for the payment of health care benefits on behalf of qualified persons and the payment of the expenses of administration of the fund.
(c) The designation of who is a qualified person for purposes of payment of health care benefits from the fund.
(d) A determination of whether the fund will be established on an actuarial basis.

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Analysis of Changes in Fund Balance

Fund 736   Public Employee Health Care Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	-244	84,639	180,000	80,000	80,000	**80,000**
Expenditures	0	13,650	0	16,000	0	**0**
Excess of Revenues Over (Under) Expenditures	-244	70,989	180,000	64,000	80,000	**80,000**
Fund Balance - Beginning of Year	588,108	587,864	658,853	658,853	722,853	**722,853**
Fund Balance - End of Year	**587,864**	**658,853**	**838,853**	**722,853**	**802,853**	**802,853**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 736   Public Employee Health Care Fund

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
736-000-000-697.000	Unrealized Gain-Investments	-244	70,989	80,000	80,000	80,000	**80,000**
736-000-000-699.679	Contrib.-HC Insurance Ded.	0	13,650	100,000	0	0	**0**
Total Revenues		**-244**	**84,639**	**180,000**	**80,000**	**80,000**	**80,000**

Expenditure Detail

Fund 736   Public Employee Health Care Fund
Dept 747   Retirees Health

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Contractual And Other:							
736-747-000-956.000	Administration	0	13,650	0	16,000	0	**0**
		0	13,650	0	16,000	0	**0**
Total Expenditures		**0**	**13,650**	**0**	**16,000**	**0**	**0**

Special Assessment Funds

Special Assessment funds are used to account for the levying and subsequent collection of various special assessments (i.e... street, sidewalk, parking, sanitary sewer, storm sewer, etc..) .

(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 a rate determined by the City Council.

AUTHORITY - This Fund was established on July 1, 1975, by City Commission Resolution on October 24, 1974.

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Analysis of Changes in Fund Balance

Fund 895 Special Assessment Fund

	2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Revenues	223,209	403,687	256,700	193,389	958,620	**958,620**
Expenditures	343,536	595,041	256,700	193,389	958,620	**958,620**
Excess of Revenues Over (Under) Expenditures	(120,327)	(191,354)	0	0	0	**0**
Fund Balance - Beginning of Year	(837,696)	(958,023)	(1,149,377)	(1,149,377)	(1,149,377)	**(1,149,377)**
Fund Balance - End of Year	**(958,023)**	**(1,149,377)**	**(1,149,377)**	**(1,149,377)**	**(1,149,377)**	**(1,149,377)**

City of Jackson
Fiscal Year 2014/15 Adopted Budget
Revenue Detail

Fund 895 Special Assessment Fund

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
895-000-000-445.000	Penalties/Int-S/A	0	0	0	0	0	**0**
895-000-000-664.000	Interest	0	0	0	0	0	**0**
895-000-000-672.000	Spec. Assessments	-120,327	-191,354	0	0	0	**0**
895-000-000-672.001	Spec. Assessment-General	0	0	0	0	0	**0**
895-000-000-672.202	Spec. Assessment-Major St.	158,951	354,407	53,000	92,490	748,819	**748,819**
895-000-000-672.203	Spec. Assessment-Local St.	137,125	193,234	156,300	54,699	163,601	**163,601**
895-000-000-672.586	Spec. Assessment-Parking	47,460	47,400	47,400	46,200	46,200	**46,200**
Total Revenues		**223,209**	**403,687**	**256,700**	**193,389**	**958,620**	**958,620**

Expenditure Detail

Fund 895 Special Assessment Fund
Dept 895 Special Assessments

Account Description		2011/12 Actual	2012/13 Actual	2013/14 Adopted	2013/14 Projected	2014/15 Proposed	2014/15 Adopted
Contractual And Other:							
895-895-000-999.101	Cont.-General Fund	0	0	0	0	0	**0**
895-895-000-999.202	Cont.-Major Street Fund	158,951	354,407	53,000	92,490	748,819	**748,819**
895-895-000-999.203	Cont.-Local Street Fund	137,125	193,234	156,300	54,699	163,601	**163,601**
895-895-000-999.586	Cont.-Parking Assessment Fd.	47,460	47,400	47,400	46,200	46,200	**46,200**
		343,536	595,041	256,700	193,389	958,620	**958,620**
Total Expenditures		**343,536**	**595,041**	**256,700**	**193,389**	**958,620**	**958,620**