

2013-2014

A D O P T E D B U D G E T





CITY OF JACKSON, MICHIGAN

Adopted Budget

For The Fiscal Year Ended June 30, 2014

Introductory Section

City of Jackson
Fiscal Year 2013/14 Adopted Budget
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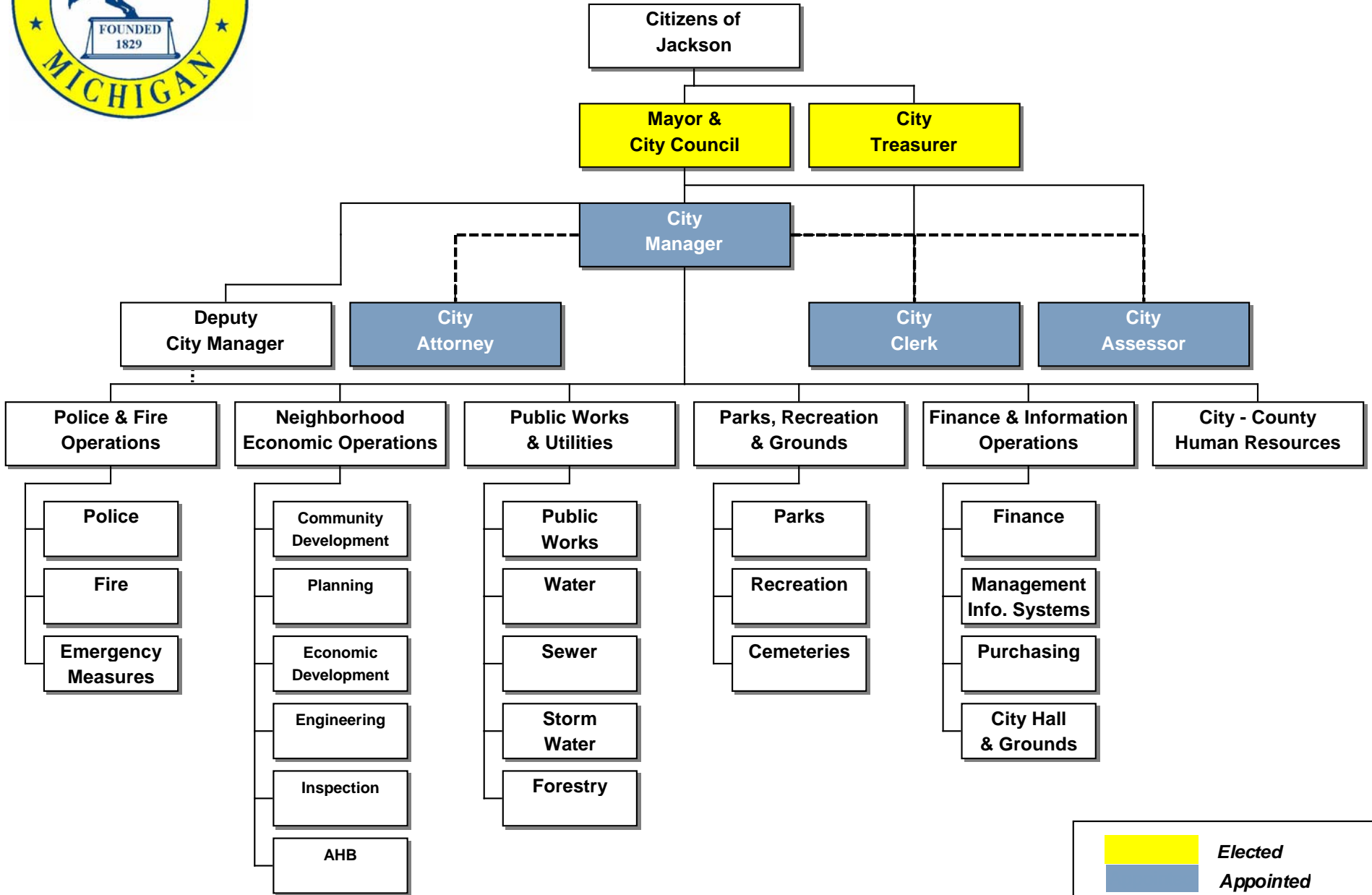
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City of Jackson

Proposed Organizational Structure

As Adopted by the City Council 6/26/12



	<i>Elected</i>
	<i>Appointed</i>
	<i>Direct Authority</i>
	<i>Indirect Authority</i>

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



CITY COUNCIL

Martin J. Griffin, Mayor

Michelle L. Woods	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
Julius Giglio	City Attorney
Matthew Heins	Director of Police and Fire Services
Philip J. Hones	Director of Finance
Kelli Hoover	Director of Parks, Recreation & Grounds
Todd Knepper	Acting Director of Public Works/Public Utilities Director
David Taylor	City Assessor
Andrew J. Wrozek, Jr.	City Treasurer & Income Tax Administrator/City Clerk



BUDGET HIGHLIGHTS

FOR FISCAL YEAR 2013/14

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, 2013, and ending June 30, 2014.

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 17** - Submission of the City Manager's Proposed Budget to the City Council.
- May 7** - Public Hearing on the Budget
- May 21** - Meeting to Further Review and possibly adopt the Budget
- May 28** - Adoption of the Budget (if not done May 21st)

FUND OVERVIEW

General Fund

The projected fund balance for June 30, 2014 is \$ 2,254,696 or 10.8 % of budgeted expenditures. Combined with the fund balance in the Budget Stabilization Fund of \$1,603,500, the City has a combined projected fund balance of just under \$ 3.9 million in budgeted surplus, or 18.4 % 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 that criteria, the City is making reasonable progress in complying with this Policy.

FUND OVERVIEW (Continued)

The City continues to work with reduced staffing levels in nearly all expenditure functions as a result of its effort to deal with the loss of statutory revenue sharing that initially eliminated all of approximately \$ 2.1 million in fiscal year 2011. The State has, since that time, implemented the Governor's Economic Vitality Incentive Program (EVIP) which has given the City the opportunity to recover about two-thirds of those funds through the adoption of "Best Practices" being promulgated by the State.

The City's income tax revenues continue to show signs of improvement for the third 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 8.3 % in the current fiscal year and 2.7 % into next fiscal year.

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 beginning July 1, 2012. Notable properties included in renaissance zones include Kinder Morgan with a 2012 taxable value of \$ 87,033,000. This taxable value is 13.79% of the City's total ad valorem taxable value of \$ 631,247,077 making Kinder Morgan the City's single largest property taxpayer. As a result, even with the decline of 3.02% in ad valorem values, the City's tax base will tentatively increase about \$ 6.7 million to \$ 572.4 million - an increase of 1.2%. This will be first fiscal year the City's tax base has increased since fiscal year 2009.

Major Street and Local Street Funds

Approximately \$ 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 2013/14.

Public Improvement Fund

Funding of Major and Local Street Construction (\$511,054) and Capital Projects Fund requests (\$ 450,000) make up the bulk of funding uses from the Public Improvement Fund. A proposed .2 mill decrease in the current 1.9197 millage (charter limitation of 2.0 mills) for public improvements will reduce the amount of taxes otherwise levied by approximately \$ 115,000.

Capital Projects Fund

Completion of the Improvements to the Sharp Park Golf Course Project (\$85,000) comprises the single largest capital project for 2013/14. Other projects/programs expected to be undertaken or completed in 2013/14 include the Parks Improvements-Citywide Program (\$ 70,000), the Fire Station Roof Replacement (\$ 70,000), the Sharp Park Pool Improvements Project (\$ 60,000), Cemetery Improvements (\$ 40,000), Optimist Park (\$ 38,000), Boos Center Improvements (\$ 32,000), the continuation of the Ash Tree Removal and Replanting Program through the City's Forestry division (\$25,000) as well as some smaller projects. A complete listing of projects is contained on page 183.

Sewer, Water and Stormwater Utility Funds

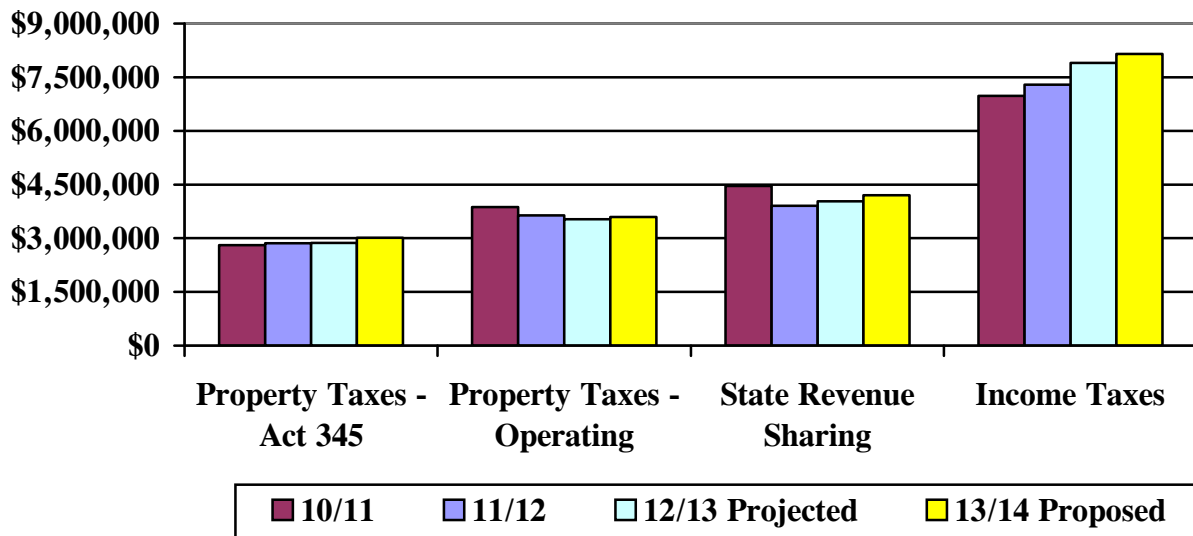
The current fiscal year average water and sewer rate increase is approximately 2.65%, which was approved by the City Council on June 12, 2012. It was the desire of the City Council to keep this rate increases at or below the annual Consumer Price Index (CPI), which for 2011 was 3.1%. Current stormwater service charges declined from a flat \$ 8.00 per residence to \$7.50 quarterly (6.25% decrease) while non-residential charges declined from \$ 2.70 to a \$ 2.50 per EHA monthly charge (7.4% decrease).

Despite the CPI for 2012 approximating 2.1%, there is currently no water or sewer rate increase proposed for fiscal year 2013/14. In addition, the 2013/14 Proposed Budget includes an additional reduction in stormwater charges similar to those made in the current fiscal year - a reduction to a \$ 7.05 quarterly flat charge for residential and a reduction to \$ 2.35 per EHA monthly charge for non-residential, or commercial accounts. These proposed stormwater fee reductions amount to 6.0% for both residential and commercial customers.

REVENUES

- General operating property tax revenues are projected to increase approximately 1.8% 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 slightly over 3%. 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 a little over \$ 142,000, as a result of the increase in the actuarially computed contribution requirement. The actual Act 345 millage rate will increase from 5.46 to 5.64 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 decline .05 mills, or .33%. For a detail of the changes in the proposed tax rates see Intro Page 19.
- The Proposed Budget for 2013/14 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 \$ 1.65 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 \$ 2.52 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 \$ 4.2 million thirteen years later.
- Income taxes continue to show improved recovery from fiscal year 2010. The 2012 annual unemployment rate of 12.3% reflects a decline of 2.0% from the 2011 annual rate of 14.3%. In addition, despite a decline in the labor force of 274 from 2011- 16,264 to 15,900 – the employment levels have actually increased by 75 - from 13,942 to 14,017. Actual income tax collections through March of this year, when using trend analysis of collection data for the last nine fiscal years, indicate the City can expect to increase current income tax revenues by approximately \$ 600,000 over last year. Considering all these factors, the projected income tax revenue amount for the current fiscal year is projected to reach \$ 7.9 million and continue to increase to \$ 8.15 million for next fiscal year, which represents a 2.7 % increase over the current projection.

Below is a graphical summary of the General Funds major revenue categories from fiscal year 2010/11 through the proposed budget for 2013/14:



EXPENDITURES

GENERAL FUND

Legislative & General Government

- A 1.9 % decrease from projected 2012/13 expenditures. There is a budgeted 1.5% wage increases for the MAPE bargaining unit under their current contract and a similar 1.5% increase for non-union employees. Health insurance rates used in the budget estimates for 2013/14, which include prescription coverage, reflect a 15% 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.
- 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.
- Appointment of the City Treasurer to also perform as Acting City Clerk for a one year term following the retirement of the City Clerk in March, 2013. In addition, one of the current Office Assistant II positions in the City Clerks budget has been eliminated with that employee filling the new position of Records and Elections Coordinator. The remaining Office Assistant II position is also being eliminated as part of the functional consolidation with the City Treasurer's office. It is estimated that these changes will save the City approximately \$ 160,000 in both the City Clerk and City Clerk-Elections activities over the next year.
- Elimination of Deputy City Attorney, reduction of the part time administrative assistant position and the creation of two staff attorney positions.
- Continuation into the third 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 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, which was performed last fiscal year, and the current year replacement of the exchange server, which handles the entire city's email system. Both purchases are being financed internally through the City's Equipment Revolving Fund #663. Lastly, the proposed budget includes \$ 8,000 to provide Microsoft Office training in an effort to increase the efficiency of the City's reduced workforce.
- The \$ 25,000 for website development in the current MIS Department budget has been removed. Projects such as the new phone system and the Blackboard Connect Project have necessitated the need to postpone this project until such time that a conversion of the City's website can be reviewed more thoroughly.
- Continuation of economic and community promotion allocations the DDA (\$ 8,000) and to DDA sponsored events (\$5,000) such as "Eve on the Ave" and other seasonal events to stimulate activity in the downtown area.
- Estimated uncollectible income tax receivables are estimated to continue to cost the City \$ 100,000 annually due to the rising number of unpaid income tax receivables in relation to prior years.

Police Department

- A 5.1% increase from current projected 2012/13 expenditures in the general Police Department Activity.
- Current labor contracts call for the POLC-Non Supervisory unit to receive 1% pay increases and the Supervisory unit 2.0 %. In addition, health insurance rates are the same as those proposed for all City employees, as described previously.
- Budgeted staffing levels within the General Fund remain relatively unchanged with the lone exception of the addition of one Detective position and elimination of one Patrol Officer position.
- Generally, most operational expenditures proposed are in line with past actual levels. Ammunition costs are expected to rise somewhat while gasoline costs are anticipated to decline slightly.
- Final year (of three) financing of the Law Enforcement Records Management Software System with a total cost of \$ 89,107 – annual payments to be \$ 31,502 and financing was done internally through the City's Equipment Revolving Fund # 663.
- Includes the routine replacement of four patrol vehicles at a cost of \$ 89,380 in an effort to avoid the high maintenance costs associated with an aging fleet.

EXPENDITURES (Continued)

Fire Department

- A small overall .9% increase from current projected 2012/13 expenditures. Requested Fire Station improvements - \$ 53,000 for the air conditioning system in the current fiscal year, and \$ 70,000 for the roof replacement in fiscal year 2013/14 – were able to be funded with available public improvement funds and are included in the Capital Projects Fund # 401.
- Budgeted staffing levels within the General Fund that have remained unchanged from the current levels.
- Phone system upgrades, making their system compatible with that of other departments, were included in the current year budget at \$ 15,955 but were accomplished with no capital outlay requirement. The phone system and equipment were installed City wide (with the exception of the Police Department which is on a separate system) with all equipment and maintenance charges included in a monthly fee.

Other Public Safety

- The City's scheduled contribution to the Police and Fire Pension in the current fiscal year is \$ 599,431 and will increase to \$ 606,096 in fiscal year 2014 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, especially in the Fire Department.
- Includes continued contribution to the County for the City's one-half share of the joint Emergency Measures Office (101-426).

Public Works/Engineering

- Minimal funding for the continued phasing-out of the Tax Property Maintenance Activity (# 101-441); the majority of tax reverted properties have now been transferred to the County's recently established Land Bank Authority for their maintenance and ultimate disposition
- 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 newly-established Storm Water Utility Fund # 589.

Recreation and Culture

- Continued CDBG funding for the King Center Summer Program in the amount of \$40,000.
- Inclusion of payments for the purchase of a small truck, a Toro mower and truck with plow in the Parks and Facilities Maintenance Activity (# 101-697).
- Because of the deteriorating condition of the Sharp Park Pool, the summer pool operations will be moved to the Parkside Middle School pool under an agreement reached with the Jackson Public Schools. Community donations as well as some Capital Project Fund monies are available for some immediately needed capital improvements; however, 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.
- First-year expenses for a comprehensive City Master Plan are included in the Planning Activity in the amount of \$ 100,000. This project will likely overlap into fiscal year 2014/15 and whether additional funds are needed will be determined once the bids are received.
- A newly-created Economic Development Activity (101-728) was added by the City Council during the budget adoption process last year. Funds previously utilized for the Enterprise Group, a county-wide economic development organization, will now be accounted for in the General Fund. The City Council is reviewing the way it currently funds and staffs economic development and resultant changes may occur in the coming fiscal year.

EXPENDITURES (Continued)

Contributions to Other Funds

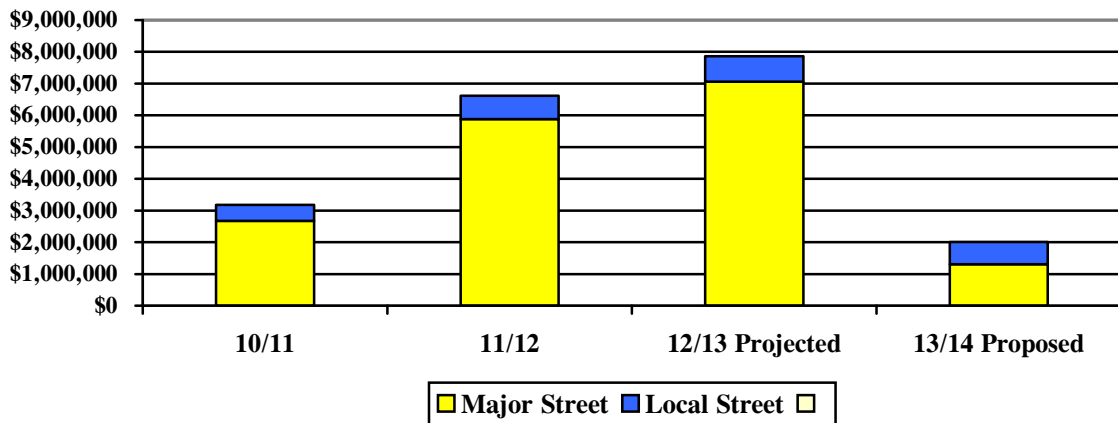
- Continued operating subsidies to the Sharp Park Operating Fund in the reduced amount of \$95,000. This subsidy is required to fund the portion of maintenance of Ella Sharp Park that is not covered by funds generated from the mini-golf course and the full golf course as well as funds derived from the Ella Sharp Endowment. 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 and next fiscal year will increase revenues so that the Fund will require less, if any, subsidy in future years.
- The Building Department Fund subsidy, which was eliminated in 2010/11, increased to \$75,000 last fiscal year and is proposed to be \$ 48,400 next fiscal year. Uncollectible demolition expenditures from prior years is the major reasons for the continuation of this subsidy.
- Two new funds were established last fiscal year during the budget process - the Housing Code Enforcement Fund # 251 and the Building Demolitions Fund # 252. The Housing Code Enforcement Fund will basically be utilized to account for the operations of the City’s Rental Registry Program while the Building Demolitions Fund will be 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 authorizing \$ 225,000 in General Fund transfers to the Building Demolitions Fund last fiscal year. The projected current fiscal as well as the next years proposed budget increases that amount to \$ 620,000 this fiscal year for \$ 500,000 for next fiscal year. These funds, together with available Brownfield and CDBG funds, will form the funding for the City’s Building Demolition Program.

MAJOR STREET FUND

The Major Street Fund budget will provide for street and bridge construction (including State Highway Construction) totaling over \$1.3 million in 2013/14. This is considerably down from the current fiscal year which saw the completion of West Ave. Bridge from Wildwood to Ganson – a project that cost over \$ 8.7 million. The most sizable project budgeted for fiscal year 2013/14 is Fourth Street: Linden to Griswold (\$ 523,360). Other smaller street projects that are included in the budget are detailed on pages 85 and 92.

LOCAL STREET FUND

Among the various street construction projects planned in the Local Street Fund for 2013/.14 are Beverly Park Place: West Ave. to East End (\$ 327,420), Webster: Oakdale to Elmwood (\$ 200,282) and the intersection of Bowen and Elmwood (\$ 113,240). Other smaller street projects that are included in the budget are detailed on page 97. Below is graphical summary of Major Street and Local Street expenditures for construction since fiscal year 2010/11.



EXPENDITURES (Continued)

PUBLIC IMPROVEMENT FUND

As indicated previously the Capital Projects Fund (see below) will also receive a transfer in the budgeted amount of \$450,000 to provide funding for various capital improvement projects (see page 183 in the Capital Project Funds section for listing). Also budgeted for fiscal year 2013/14 are transfers in the amount of \$ 383,934 to the Major Street Fund and \$ 127,120 to the Local Street Fund. These transfers will be used to provide funding for various construction projects in the Major Street Fund as well as for various smaller projects in the Local Street Fund (see page 85, 92 and 97 for detail).

CAPITAL PROJECTS FUND

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

As indicated previously, the completion of the Sharp Park Golf Course Project (\$ 85,000) comprises the largest capital project for 2013/14. A summary of this and other projects for both fiscal year 2012/13 and 2013/14 can be seen on page 183.

SEWER FUND

The proposed budget for Sanitary Sewer Replacement Fund (#405) projects totals \$ 908,750 in fiscal year 2013/14. Details for these specific projects can be found on page 194. The largest single project proposed is the Myrtle to WWTP Forced Main Project (\$ 451,500).

Between FY 2009 and FY 2012 there were improvements made to the treatment plant of nearly \$ 4.3 million. These included improvements to the maintenance building and power house/ yard piping. Proposed capital purchases for 2013/14 are considerable down from those prior years. Proposed capital for 2013/14 includes a heavy duty pay loader (\$ 250,000), a used forklift (\$ 15,000), replacement of instrumentation at the lab and plant (\$ 15,000) and various replacement parts related to treatment process equipment (\$ 50,000).

As indicated previously, there will be no proposed sewer rate increases for FY 2014. The rates were increased 2.65% for an average residential user effective July 1, 2012.

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 \$ 978,683. A listing of the streets that are budgeted for water main replacements can be found on page 187.

Other capital improvements scheduled for 2012/13 include new SCADA system hardware/engineering (\$ 550,000), two new lime slakers (\$ 110,000), two 24" valves outside the WTP (\$ 65,000), meter replacement (\$ 124,500), elevated storage tank painting (\$ 800,000) and replacement of a backhoe loader (\$ 90,000) and a pickup truck to replace one that is 12 years old (\$ 30,000).

Similar to the sewer rates, water rates were increased by an average of 2.65% as of July 1, 2012. There is no proposed rate increase for July 1, 2013.

SUMMARY

The City has made great strides in the last fiscal year towards reducing future wage and benefit costs as well as the structure of City departments and how they interact with each other and the public that we serve. Some of these efforts include:

- Successful negotiation of all labor agreements with the City's four labor unions,
- Reorganization of several departments resulting in fewer department heads for more efficient and less costly management:
 - o Combined administration for Police and Fire functions with the creation of the Director of Police and Fire Services position – a position assumed by the former Police Chief.
 - o Consolidation of the Engineering, Community Development and Inspection Departments, along with the Administrative Hearings Bureau (AHB), Planning and Economic Development activities into the newly created Neighborhood Economic Operations (NEO) Department.
 - o Creation of a Public Works and Utilities Department that encompasses the Water, Sewer and Storm Water utilities in addition to Public Works and Forestry.
 - o Consolidation of the Purchasing function under the Finance and Information Operations Department.
 - o Consolidation of the City Treasurer (elected) and City Clerk (Council appointed) positions on a temporary basis for one year effective March, 2013. This consolidation was a result of the retirement of the previous City Clerk.
- Implementation of health insurance employee cost sharing (20%) for all employees and most retirees,
- Changeover of existing non-union retiree health plans to that of active employees with a higher deductible to save as much as \$ 1,300 annually per retiree,
- Evaluation of new carriers for employee life insurance and accidental death and dismemberment which is projected to save several thousand dollars annually with enhanced benefits over the current policies in place.
- Implementation of several benefit changes affecting new hires after July 1, 2012, including
 - o Pension "hybrid" plans which reduces the long term liability associated with the City's existing pension plans,
 - o New wages scales that are approximately 20% lower than existed similar positions for new hires, and
 - o Health care savings accounts (HSA's), for most new hires, that will pre-fund their related retiree health care,

All these measures undertaken will enable the City to better meet the future needs of the City in its effort to provide needed services to its citizens while operating under the continuing restraints being placed on its revenues.

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
City Manager**

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Budget Summary

	Projected Beginning Balance	Revenues	Expenditures	Projected Ending Balance
General Fund	\$ 1,899,340	\$ 21,319,358	\$ 20,964,002	\$ 2,254,696
Special Revenue Funds:				
Major Street	422,069	3,110,730	3,276,826	255,973
Local Street	264,448	1,154,670	1,401,483	17,635
Ella Sharp Park Operating	7,661	693,050	688,590	12,121
Public Improvement	142,105	933,700	1,056,848	18,957
Building Department	60	473,000	472,146	914
Housing Code Enforcement	17,258	690,500	700,272	7,486
Building Demolition	91	1,831,500	1,831,000	591
212 W. Michigan Building Demolition	0	455,051	455,051	0
Budget Stabilization	1,603,500	10,000	10,000	1,603,500
Drug Law Enforcement	41,545	30,450	37,883	34,112
LAWNET Grant	1,146	7,415	7,415	1,146
SAFER Grant	0	937,577	937,577	0
Recreation Activity	99,303	274,500	259,711	114,092
JPS Recreation Millage Program	12,608	215,760	215,760	12,608
	2,611,794	10,817,903	11,350,562	2,079,135
Debt Service Funds:				
City Hall Debt Service	8,888	0	8,888	0
2013 City Hall Refunding	0	626,888	618,204	8,684
Building Authority	3,351	48,294	48,294	3,351
2001 DDA TIF	637	550	550	637
2011 DDA TIF Refunding	432	247,925	247,925	432
2012 BRA TIF Refunding	2,156	346,519	346,519	2,156
2007 BRA TIF Refunding	2,373	724,129	724,129	2,373
	17,837	1,994,305	1,994,509	17,633
Capital Projects Funds:				
Capital Projects Fund	40,212	455,100	488,360	6,952
Water Equipment & Replacement	1,492,659	2,508,040	3,130,087	870,612
Sanitary Sewer Maintenance	0	483,741	483,741	0
Sanitary Sewer Replacement	2,138,485	658,000	908,750	1,887,735
Wastewater Equipment Replacement	2,877,220	643,000	330,000	3,190,220
Brownfield Redevelopment Authority	1,767,030	1,064,404	1,175,696	1,655,738
Downtown Development Authority Project	1,097,444	833,000	341,075	1,589,369
	9,413,050	6,645,285	6,857,709	9,200,626
Enterprise Funds:				
Sharp Park Golf Practice Center	36,228	64,380	55,711	44,897
Auto Parking System	7,295	24,200	26,577	4,918
Parking Assessment	76,611	126,393	133,563	69,441
Storm Water Utility	245,367	1,101,286	1,115,286	231,367
Sewer	2,668,873	5,053,688	5,607,386	2,115,175
Water	5,280,058	8,239,776	9,186,220	4,333,614
Parking Deck Fund	825,521	270,000	521,230	574,291
	9,139,953	14,879,723	16,645,973	7,373,703

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Budget Summary

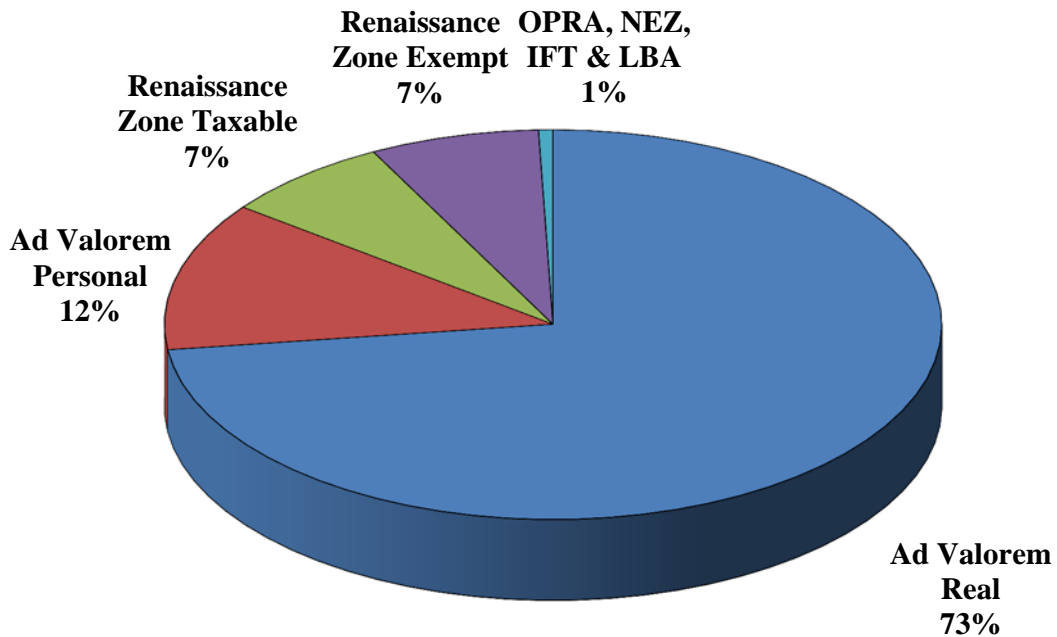
	Projected Beginning Balance	Revenues	Expenditures	Projected Ending Balance
Internal Service Funds:				
Public Works Administration	251,118	459,824	588,247	122,695
Engineering Administration	51,921	420,808	399,064	73,665
Local Site Remediation Revolving	608,540	11,000	606,051	13,489
Motor Pool & Garage	541,714	1,396,068	1,684,529	253,253
Equipment Revolving Fund	0	50,561	50,561	0
Workers' Compensation	1,078,193	280,000	251,300	1,106,893
Prescription Drug	1,036	508,050	508,650	436
Health Care Insurance Deductible	272,584	391,000	344,275	319,309
Health Care Insurance Deductible - Fire	11,799	178,000	139,000	50,799
	2,816,905	3,695,311	4,571,677	1,940,539
Trust & Agency Funds:				
County & School Tax Collection	0	15,000	15,000	0
Cemetery Perpetual Maintenance	1,900,972	80,100	55,100	1,925,972
Ella W. Sharp Park Endowment	1,208,857	68,550	28,550	1,248,857
Employees Retirement System	33,027,524	4,623,636	3,700,000	33,951,160
Policemen's & Firemen's Pension	3,218,774	978,096	979,105	3,217,765
Policemen's & Firemen's Pension - Act 345	32,888,533	7,503,947	5,510,000	34,882,480
Public Employee Health Care Fund	614,214	180,000		794,214
	72,858,874	13,449,329	10,287,755	76,020,448
Special Assessment Funds:				
Special Assessment	(837,696)	256,700	256,700	(837,696)
	(837,696)	256,700	256,700	(837,696)
GRAND TOTAL	\$ 97,920,057	\$ 73,057,914	\$ 72,928,887	\$ 98,049,084

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

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Computation of 2013 City Tax Base

Ad Valorem (Non-Renaissance Zone) Taxable Value :			
Real Property	\$ 448,977,157		
Personal Property	76,222,100		\$ 525,199,257
Ad Valorem (Renaissance Zone) Taxable Value :			
Real Property	\$ 83,767,803		
Personal Property	3,204,200	86,972,003	
Portion Taxable		50%	43,486,002
Net Ad Valorem Taxable Value:			568,685,259
Obsolete Property Rehabilitation Act - Frozen			289,368
Neighborhood Enterprise Zone			80,447
Industrial Facilities Tax - New		6,373,000	
		50%	3,186,500
Land Bank Authority		246,222	
		50%	123,111
Total Tentative 2013 City Tax Base			<u><u>\$ 572,364,685</u></u>

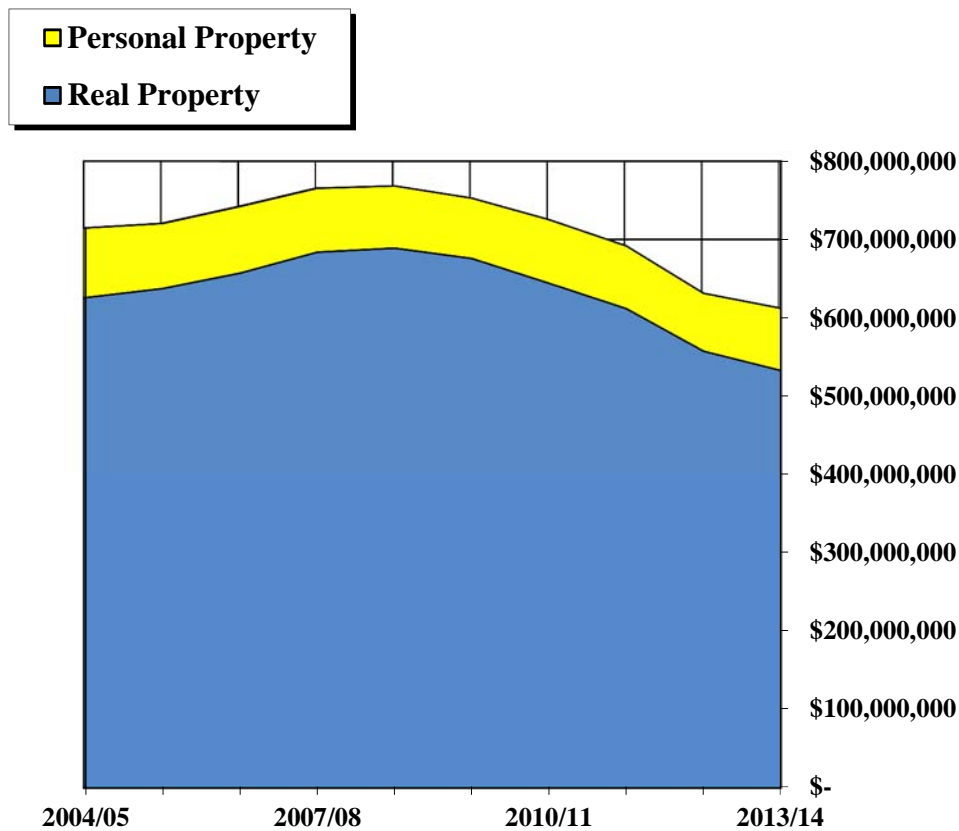
(1) Renaissance Zone Property are exempt from all millages except bonded indebtedness.



City of Jackson
Fiscal Year 2013/14 Adopted Budget
Ad Valorem Taxable Values
Ten Year Trends

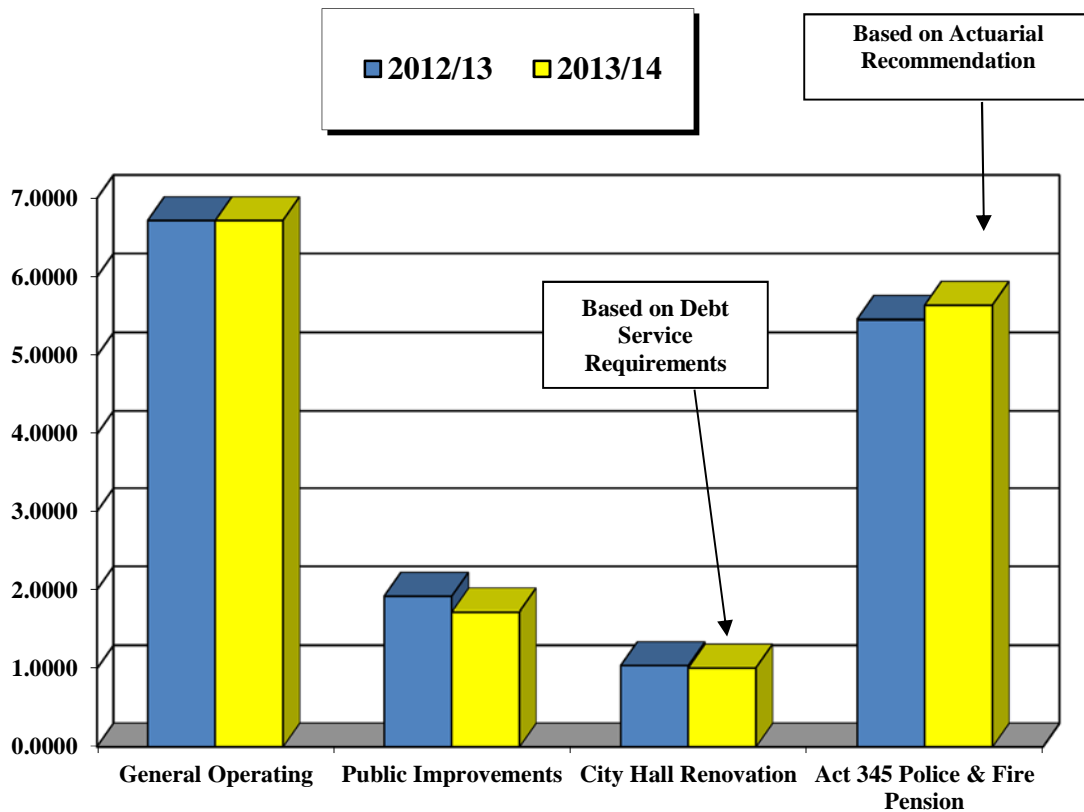
Fiscal Year	Real Property	Personal Property	Total (1)	% Change
2004/05	\$ 625,718,543	\$ 88,893,584	\$ 714,612,127	3.49%
2005/06	637,342,306	83,013,769	720,356,075	0.80%
2006/07	656,972,298	85,010,000	741,982,298	3.00%
2007/08	683,732,271	81,563,700	765,295,971	3.14%
2008/09	688,901,490	79,361,400	768,262,890	0.39%
2009/10	675,674,455	76,961,000	752,635,455	-2.03%
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%

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



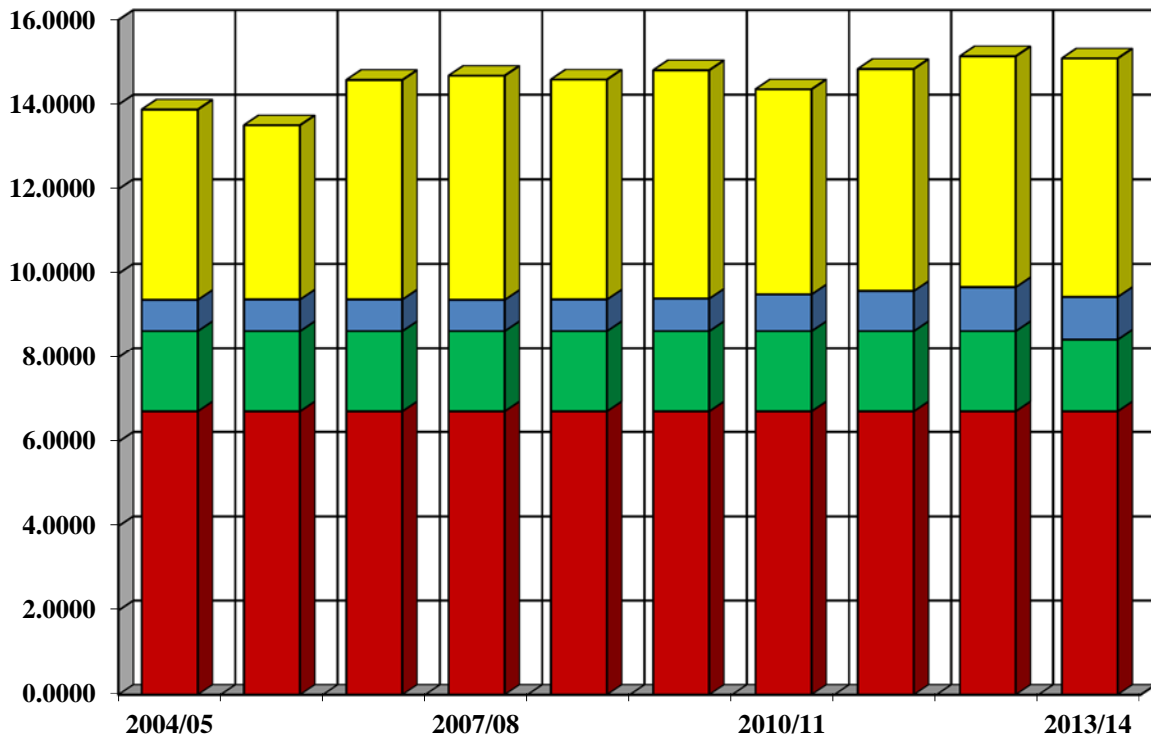
City of Jackson
Fiscal Year 2013/14 Adopted Budget
Comparison of Millage Rates
For Fiscal Year 2012/13 and 2013/14

<u>Purpose of Millage</u>	<u>Millage Rates</u>		<u>Change</u>	
	<u>2012/13</u>	<u>2013/14</u>	<u>Mills</u>	<u>Percent</u>
General Operating	6.7192	6.7192	+ 0.0000	0.00%
Public Improvements	1.9197	1.7197	- 0.2000	-10.42%
City Hall Debt	1.0400	1.0100	- 0.0300	-2.88%
Act 345 Police & Fire Pension	5.4600	5.6400	+ 0.1800	3.30%
Total City Millage	15.1389	15.0889	- 0.0500	-0.33%



City of Jackson
Fiscal Year 2013/14 Adopted Budget
City Millage Rates
Ten Year Trends

Fiscal Year	General Operating	Public Improvement	Act 345 Police & Fire Pension	City Hall Debt	Total
2004/05	6.7192	1.9197	4.5000	0.7400	13.8789
2005/06	6.7192	1.9197	4.1200	0.7500	13.5089
2006/07	6.7192	1.9197	5.1900	0.7500	14.5789
2007/08	6.7192	1.9197	5.3000	0.7400	14.6789
2008/09	6.7192	1.9197	5.2000	0.7500	14.5889
2009/10	6.7192	1.9197	5.4000	0.7700	14.8089
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



■ General Operating ■ Public Improvement ■ City Hall Debt ■ Act 345 Pension

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, 2013, through June 30, 2014, 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, 2013 to June 30, 2014, 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 2012/13 budget be amended to those amounts reflected in the 2012/13 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 \$ 612,171,260.

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 \$ 3,679,426.

General Operating	6.7192 mills
Public Improvements	1.7197 mills
City Hall Debt	1.0100 mills
State Act 345 Police and Fire Pension	<u>5.6400 mills</u>
	<u>15.0889 mills</u>

* * * * *

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 21th day of May, 2013.

IN WITNESS WHEREOF, I have hereunto affixed my signature and the Seal of the City of Jackson, Michigan, on this 22nd day of May, 2013.

 City Clerk

Attachment A
Revenue Summary for Fiscal Year 2013/14

Fund	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
101 General Fund:						
Property Taxes	7,016,183	6,842,985	6,722,592	6,726,592	6,948,484	6,948,484
Income Taxes	6,977,923	7,297,281	7,600,000	7,900,000	8,150,000	8,150,000
Licenses And Permits	269,548	260,632	264,425	260,200	263,200	263,200
Federal Grants	348,239	25,675	319,069	324,137	402	402
State Grants	36,694	32,322	37,778	36,067	8,972	8,972
State Revenue Sharing	4,458,563	3,906,181	3,918,607	4,030,883	4,200,128	4,200,128
Charges For Services	1,333,138	1,240,154	1,232,141	1,226,740	1,250,499	1,250,499
Fines And Forfeits	224,881	199,216	171,290	201,264	178,790	178,790
Investment Income	19,146	10,009	26,000	16,000	21,000	21,000
Contributions From Other Funds	172,848	216,984	162,300	143,118	177,100	177,100
Miscellaneous	575,706	221,698	141,843	185,997	120,783	120,783
	21,432,869	20,253,137	20,596,045	21,050,998	21,319,358	21,319,358
202 Major Street:						
Federal & State Grants	2,043,451	5,070,587	6,481,616	6,094,072	583,322	583,322
State Gas & Weight Tax	1,839,879	1,862,343	1,750,550	1,750,550	1,750,550	1,750,550
State Trunkline Maintenance	261,535	126,563	195,100	195,100	195,100	195,100
Interest	99	305	0	2,253	0	0
Miscellaneous	468,715	143,475	144,824	144,874	144,824	144,824
Contributions From Other Funds	786,045	702,143	931,631	773,263	436,934	436,934
	5,399,724	7,905,416	9,503,721	8,960,112	3,110,730	3,110,730
203 Local Street:						
State Gas & Weight Tax	561,264	565,228	540,250	540,250	540,250	540,250
Miscellaneous	9,750	19	0	200	0	0
Contributions From Other Funds	903,592	832,496	1,010,715	967,953	614,420	614,420
	1,474,606	1,397,743	1,550,965	1,508,403	1,154,670	1,154,670
208 Ella W. Sharp Park Operating:						
Charges For Goods & Services	464,688	505,229	589,000	511,833	564,500	564,500
Interest	18	10	100	25	0	0
Contributions From Other Funds	190,724	165,611	77,800	137,050	123,550	123,550
Miscellaneous	22,784	4,300	25,800	5,000	5,000	5,000
	678,214	675,150	692,700	653,908	693,050	693,050
210 Land Acquisition Fund:						
Contributions From Other Funds	40,000	30,000	40,000	21,858	0	0
	40,000	30,000	40,000	21,858	0	0
245 Public Improvement:						
Property Taxes	1,111,314	1,046,810	1,015,300	1,015,650	925,700	925,700
Interest	7,674	7,497	8,000	8,000	8,000	8,000
	1,118,988	1,054,307	1,023,300	1,023,650	933,700	933,700
249 Building Department:						
Licenses & Permits	345,644	340,712	331,000	486,000	411,000	411,000
Charges For Services-Other	92,624	83,984	39,500	1,500	5,000	5,000
Interest	6,301	8,453	7,500	7,500	5,000	5,000
Miscellaneous	17,139	15,019	12,100	10,000	10,000	10,000
Contributions From Other Funds	0	75,000	99,375	25,600	42,000	42,000
	461,708	523,168	489,475	530,600	473,000	473,000
251 Housing Code Enforcement:						
Charges For Services-Other	0	23,910	861,250	498,585	689,500	689,500
Interest	0	3	0	1,300	1,000	1,000
	0	23,913	861,250	499,885	690,500	690,500

Attachment A
Revenue Summary for Fiscal Year 2013/14

Fund	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
252 Building Demolitions:						
Charges For Services-Other	0	69,250	0	1,186,750	1,074,000	1,074,000
Interest	0	453	0	7,500	7,500	7,500
Contributions From Other Funds	0	225,000	500,000	620,000	750,000	750,000
	<u>0</u>	<u>294,703</u>	<u>500,000</u>	<u>1,814,250</u>	<u>1,831,500</u>	<u>1,831,500</u>
253 212 W. Michigan Ave Demo.						
Contributions From County	0	0	590,000	590,000	0	0
Contributions From Other Funds	0	0	1,700,000	1,290,000	455,051	455,051
	<u>0</u>	<u>0</u>	<u>2,290,000</u>	<u>1,880,000</u>	<u>455,051</u>	<u>455,051</u>
257 Budget Stabilization:						
Interest	9,015	7,900	10,000	10,000	10,000	10,000
	<u>9,015</u>	<u>7,900</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
265 Drug Law Enforcement:						
Sale of Property	5,235	20,220	5,300	7,748	6,100	6,100
Interest	380	383	230	408	350	350
Miscellaneous	85,498	26,441	27,000	9,866	24,000	24,000
	<u>91,113</u>	<u>47,044</u>	<u>32,530</u>	<u>18,022</u>	<u>30,450</u>	<u>30,450</u>
268 Byrne JAG Grant:						
Federal Grants	134,103	111,710	44,390	83,874	0	0
	<u>134,103</u>	<u>111,710</u>	<u>44,390</u>	<u>83,874</u>	<u>0</u>	<u>0</u>
270 LAWNET Grant:						
Federal Grants	45,374	3,355	20,433	17,346	3,707	3,707
Contributions From Other Funds	78,863	3,602	20,434	17,346	3,708	3,708
	<u>124,237</u>	<u>6,957</u>	<u>40,867</u>	<u>34,692</u>	<u>7,415</u>	<u>7,415</u>
272 SAFER Grant:						
Federal Grants	0	0	1,875,156	937,579	937,577	937,577
	<u>0</u>	<u>0</u>	<u>1,875,156</u>	<u>937,579</u>	<u>937,577</u>	<u>937,577</u>
289 Neighborhood Stabilization Grant						
Federal Grants	333,779	23,715	0	166,520	0	0
Interest	0	27	0	50	0	0
Charges For Services-Sale of Homes	0	91,784	0	48,238	0	0
	<u>333,779</u>	<u>115,526</u>	<u>0</u>	<u>214,808</u>	<u>0</u>	<u>0</u>
296 Recreation Activity:						
Charges For Goods & Services	225,922	253,332	294,000	279,000	274,000	274,000
Interest & Miscellaneous	4,820	356	2,000	500	500	500
	<u>230,742</u>	<u>253,688</u>	<u>296,000</u>	<u>279,500</u>	<u>274,500</u>	<u>274,500</u>
297 JPS Recreation Millage Program:						
Contribution From JPS	237,881	227,548	222,200	215,760	215,760	215,760
Miscellaneous	5,149	7	0	0	0	0
	<u>243,030</u>	<u>227,555</u>	<u>222,200</u>	<u>215,760</u>	<u>215,760</u>	<u>215,760</u>
298 2008 Brownfield Revolving Loan:						
Federal Grants	24,813	14,937	1,275,187	1,360,250	0	0
	<u>24,813</u>	<u>14,937</u>	<u>1,275,187</u>	<u>1,360,250</u>	<u>0</u>	<u>0</u>
324 MTF Bond Debt Service:						
Contributions From Other Funds	280,925	283,010	284,705	284,705	0	0
	<u>280,925</u>	<u>283,010</u>	<u>284,705</u>	<u>284,705</u>	<u>0</u>	<u>0</u>
365 City Hall Debt Service:						
Property Taxes	637,359	660,257	677,500	678,000	0	0
Interest	311	304	0	0	0	0
	<u>637,670</u>	<u>660,561</u>	<u>677,500</u>	<u>678,000</u>	<u>0</u>	<u>0</u>
366 2013 City Hall Refunding Debt Service:						
Property Taxes	0	0	0	0	618,000	618,000
Bond Proceeds	0	0	0	8,690,396	0	0
Contributions From Other Funds	0	0	0	190,952	8,888	8,888
	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,881,348</u>	<u>626,888</u>	<u>626,888</u>

Attachment A
Revenue Summary for Fiscal Year 2013/14

Fund	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
368 Building Authority Debt Service:						
Charges For Goods & Services	128,783	132,910	132,512	132,512	48,294	48,294
	<u>128,783</u>	<u>132,910</u>	<u>132,512</u>	<u>132,512</u>	<u>48,294</u>	<u>48,294</u>
395 2001 DDA TIF Debt Service:						
Contributions From Other Funds	1,244,100	275	550	550	550	550
	<u>1,244,100</u>	<u>275</u>	<u>550</u>	<u>550</u>	<u>550</u>	<u>550</u>
396 2011 DDA TIF Refunding Debt Service:						
Bond Proceeds	0	5,325,409	0	0	0	0
Contributions From Other Funds	0	166,797	247,925	247,925	247,925	247,925
	<u>0</u>	<u>5,492,206</u>	<u>247,925</u>	<u>247,925</u>	<u>247,925</u>	<u>247,925</u>
397 2012 BRA TIF Refunding Debt Service:						
Bond Proceeds	0	7,771,288	0	0	0	0
Contributions From Other Funds	0	1,350,000	406,094	406,094	346,519	346,519
	<u>0</u>	<u>9,121,288</u>	<u>406,094</u>	<u>406,094</u>	<u>346,519</u>	<u>346,519</u>
399 2007 BRA TIF Debt Service:						
Contributions From Other Funds	447,769	446,529	695,329	697,602	724,129	724,129
	<u>447,769</u>	<u>446,529</u>	<u>695,329</u>	<u>697,602</u>	<u>724,129</u>	<u>724,129</u>
401 Capital Projects:						
Interest	288	15	0	100	100	100
State Grant	0	0	0	70,000	5,000	5,000
Miscellaneous-Donations	46,134	15,102	0	37,100	0	0
Contributions From Other Funds	70,349	321,993	375,000	798,000	450,000	450,000
	<u>116,771</u>	<u>337,110</u>	<u>375,000</u>	<u>905,200</u>	<u>455,100</u>	<u>455,100</u>
402 Water Equipment & Replacement:						
Interest & Miscellaneous	12,954	25,858	6,000	8,040	8,040	8,040
Contributions From Other Funds	940,000	1,400,000	1,500,000	1,400,000	2,500,000	2,500,000
	<u>952,954</u>	<u>1,425,858</u>	<u>1,506,000</u>	<u>1,408,040</u>	<u>2,508,040</u>	<u>2,508,040</u>
404 Sanitary Sewer Maintenance:						
Interest & Miscellaneous	4,616	1	0	0	0	0
Contributions From Other Funds	337,630	351,588	512,166	492,443	483,741	483,741
	<u>342,246</u>	<u>351,589</u>	<u>512,166</u>	<u>492,443</u>	<u>483,741</u>	<u>483,741</u>
405 Sanitary Sewer Replacement:						
Interest & Miscellaneous	12,092	10,619	6,778	11,771	10,000	10,000
Contributions From Other Funds	648,000	648,000	648,000	648,000	648,000	648,000
	<u>660,092</u>	<u>658,619</u>	<u>654,778</u>	<u>659,771</u>	<u>658,000</u>	<u>658,000</u>
406 Wastewater Equipment Replacement:						
Interest	17,838	13,855	25,000	25,000	25,000	25,000
Contributions From Other Funds	618,000	618,000	618,000	618,000	618,000	618,000
	<u>635,838</u>	<u>631,855</u>	<u>643,000</u>	<u>643,000</u>	<u>643,000</u>	<u>643,000</u>
494 Brownfield Redevelopment Authority:						
Property Taxes	1,311,990	1,193,210	1,106,579	1,130,196	1,054,404	1,054,404
Interest	15,599	11,370	7,000	9,000	10,000	10,000
	<u>1,327,589</u>	<u>1,204,580</u>	<u>1,113,579</u>	<u>1,139,196</u>	<u>1,064,404</u>	<u>1,064,404</u>
496 Downtown Development Authority Project:						
Property Taxes	1,010,638	1,038,602	830,548	830,014	830,000	830,000
Interest & Miscellaneous	835	373	10,000	3,000	3,000	3,000
	<u>1,011,473</u>	<u>1,038,975</u>	<u>840,548</u>	<u>833,014</u>	<u>833,000</u>	<u>833,000</u>
583 Ella W. Sharp Park Golf Practice Center:						
Charges For Goods & Services	46,855	53,069	52,750	51,800	54,300	54,300
Interest & Miscellaneous	1,778	81	1,750	80	80	80
Contributions From Other Funds	10,000	10,000	10,000	10,000	10,000	10,000
	<u>58,633</u>	<u>63,150</u>	<u>64,500</u>	<u>61,880</u>	<u>64,380</u>	<u>64,380</u>

Attachment A
Revenue Summary for Fiscal Year 2013/14

Fund	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
585 Auto Parking System:						
Charges For Goods & Services	50,964	12,459	15,000	13,000	13,000	13,000
Interest & Miscellaneous	525	835	0	20	0	0
Parking Fines	202	188	300	200	200	200
Contributions From Other Funds	11,000	11,000	11,000	11,000	11,000	11,000
	<u>62,691</u>	<u>24,482</u>	<u>26,300</u>	<u>24,220</u>	<u>24,200</u>	<u>24,200</u>
586 Parking Assessment:						
Charges For Goods & Services	22,507	30,397	37,710	49,219	38,093	38,093
Interest & Miscellaneous	2,428	(431)	820	400	400	400
Parking Fines	24,937	26,408	33,900	30,000	30,000	30,000
Contributions From Other Funds	6,500	57,460	59,559	57,900	57,900	57,900
	<u>56,372</u>	<u>113,834</u>	<u>131,989</u>	<u>137,519</u>	<u>126,393</u>	<u>126,393</u>
589 Storm Water Utility:						
Charges For Goods & Services	352,156	1,258,297	1,105,020	1,215,705	1,101,286	1,101,286
Interest & Miscellaneous	984	402	500	3,712	0	0
	<u>353,140</u>	<u>1,258,699</u>	<u>1,105,520</u>	<u>1,219,417</u>	<u>1,101,286</u>	<u>1,101,286</u>
590 Sewer:						
Charges For Goods & Services	4,895,130	5,286,006	5,211,615	4,747,934	4,971,688	4,971,688
Interest & Rents	28,562	27,014	15,000	28,000	15,000	15,000
Miscellaneous	99,908	75,147	67,000	75,000	67,000	67,000
	<u>5,023,600</u>	<u>5,388,167</u>	<u>5,293,615</u>	<u>4,850,934</u>	<u>5,053,688</u>	<u>5,053,688</u>
591 Water:						
Charges For Goods & Services	6,603,186	7,654,613	7,105,692	7,807,711	7,807,711	7,807,711
Interest & Rents	25,086	26,191	10,000	18,000	18,000	18,000
Contributions From Other Funds	182,978	241,514	255,139	289,469	273,565	273,565
Miscellaneous	186,225	140,063	140,500	140,500	140,500	140,500
	<u>6,997,475</u>	<u>8,062,381</u>	<u>7,511,331</u>	<u>8,255,680</u>	<u>8,239,776</u>	<u>8,239,776</u>
599 Parking Deck:						
Charges For Goods & Services	253,000	254,320	252,968	253,992	265,000	265,000
Interest & Miscellaneous	7,451	5,686	4,267	5,910	5,000	5,000
	<u>260,451</u>	<u>260,006</u>	<u>257,235</u>	<u>259,902</u>	<u>270,000</u>	<u>270,000</u>
641 Public Works Administration:						
Charges For Goods & Services	570,640	631,207	624,499	510,066	455,824	455,824
Interest & Miscellaneous	20,183	16,346	6,000	4,000	4,000	4,000
	<u>590,823</u>	<u>647,553</u>	<u>630,499</u>	<u>514,066</u>	<u>459,824</u>	<u>459,824</u>
642 Engineering Administration:						
Charges For Goods & Services	311,285	324,438	425,565	372,589	420,553	420,553
Interest & Miscellaneous	4,407	286	200	255	255	255
	<u>315,692</u>	<u>324,724</u>	<u>425,765</u>	<u>372,844</u>	<u>420,808</u>	<u>420,808</u>
643 Local Site Remediation Revolving:						
Interest & Miscellaneous	3,032	3,241	4,000	4,000	4,000	4,000
Contributions From Other Funds	172,225	76,854	77,522	79,609	7,000	7,000
	<u>175,257</u>	<u>80,095</u>	<u>81,522</u>	<u>83,609</u>	<u>11,000</u>	<u>11,000</u>
661 Motor Pool And Garage:						
Charges For Goods & Services	1,182,571	1,232,342	1,329,049	1,350,398	1,382,068	1,382,068
Interest & Miscellaneous	75,897	23,215	8,000	19,366	14,000	14,000
	<u>1,258,468</u>	<u>1,255,557</u>	<u>1,337,049</u>	<u>1,369,764</u>	<u>1,396,068</u>	<u>1,396,068</u>
663 Equipment Revolving:						
Charges For Goods & Services	23,798	55,300	43,880	43,880	50,561	50,561
	<u>23,798</u>	<u>55,300</u>	<u>43,880</u>	<u>43,880</u>	<u>50,561</u>	<u>50,561</u>
677 Workers Compensation:						
Interest & Miscellaneous	73,358	82,080	70,000	76,000	80,000	80,000
Contributions From Other Funds	220,859	207,728	210,000	200,000	200,000	200,000
	<u>294,217</u>	<u>289,808</u>	<u>280,000</u>	<u>276,000</u>	<u>280,000</u>	<u>280,000</u>

Attachment A
Revenue Summary for Fiscal Year 2013/14

Fund	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
678 Prescription Drug:						
Interest & Miscellaneous	9,249	40,214	15,050	25,050	25,050	25,050
Contributions From Other Funds	747,575	857,799	341,000	557,000	483,000	483,000
	<u>756,824</u>	<u>898,013</u>	<u>356,050</u>	<u>582,050</u>	<u>508,050</u>	<u>508,050</u>
679 Health Care Insurance Deductible:						
Interest & Miscellaneous	2,531	1,950	3,000	2,000	2,500	2,500
Contributions From Other Funds	89,250	113,418	411,400	257,600	388,500	388,500
	<u>91,781</u>	<u>115,368</u>	<u>414,400</u>	<u>259,600</u>	<u>391,000</u>	<u>391,000</u>
680 Health Care Insurance Deductible -Fire:						
Contributions From Other Funds	176,059	168,617	0	154,953	178,000	178,000
	<u>176,059</u>	<u>168,617</u>	<u>0</u>	<u>154,953</u>	<u>178,000</u>	<u>178,000</u>
702 County & School Tax Collection:						
Interest	15,452	8,781	20,000	10,000	15,000	15,000
	<u>15,452</u>	<u>8,781</u>	<u>20,000</u>	<u>10,000</u>	<u>15,000</u>	<u>15,000</u>
711 Cemetery Perpetual Maintenance:						
Charges For Goods & Services	37,494	21,828	25,000	25,000	25,000	25,000
Investment Income	43,066	59,946	60,100	52,100	55,100	55,100
	<u>80,560</u>	<u>81,774</u>	<u>85,100</u>	<u>77,100</u>	<u>80,100</u>	<u>80,100</u>
718 Ella W. Sharp Endowment:						
Investment Income	44,654	37,567	82,000	67,250	68,550	68,550
	<u>44,654</u>	<u>37,567</u>	<u>82,000</u>	<u>67,250</u>	<u>68,550</u>	<u>68,550</u>
731 Employees Retirement System:						
Investment Income	6,174,677	876,678	2,808,000	2,565,000	2,580,000	2,580,000
Employee Contributions	596,033	665,849	625,000	700,000	917,000	917,000
Contributions From Other Funds	751,981	817,748	750,000	880,750	1,126,636	1,126,636
	<u>7,522,691</u>	<u>2,360,275</u>	<u>4,183,000</u>	<u>4,145,750</u>	<u>4,623,636</u>	<u>4,623,636</u>
732 Policemen's & Firemen's Pension:						
Investment Income	862,195	(152,036)	372,000	372,000	372,000	372,000
Contributions From General Fund	500,000	500,000	599,431	599,431	606,096	606,096
	<u>1,362,195</u>	<u>347,964</u>	<u>971,431</u>	<u>971,431</u>	<u>978,096</u>	<u>978,096</u>
733 Policemen's & Firemen's Pension-Act 345:						
Investment Income	7,201,173	(1,497,266)	3,630,000	3,630,000	3,630,000	3,630,000
Employee Contributions	688,364	592,551	700,000	600,000	600,000	600,000
Contributions From General Fund	2,772,800	2,843,528	2,870,342	2,870,342	3,273,947	3,273,947
	<u>10,662,337</u>	<u>1,938,813</u>	<u>7,200,342</u>	<u>7,100,342</u>	<u>7,503,947</u>	<u>7,503,947</u>
736 Public Employee Health Care:						
Investment Income	91,915	(244)	40,000	40,000	80,000	80,000
Contributions From Other Funds	100,000	0	0	0	100,000	100,000
	<u>191,915</u>	<u>(244)</u>	<u>40,000</u>	<u>40,000</u>	<u>180,000</u>	<u>180,000</u>
895 Special Assessment:						
Special Assessments	254,958	223,209	649,247	595,042	256,700	256,700
	<u>254,958</u>	<u>223,209</u>	<u>649,247</u>	<u>595,042</u>	<u>256,700</u>	<u>256,700</u>

Attachment B

Expense Summary for Fiscal Year 2013/14

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
General Fund :						
101-101 City Council	78,998	78,779	80,682	82,837	84,067	84,067
101-137 Admin. Hearings Bureau	20,215	22,850	22,851	22,851	22,851	22,851
101-172 City Manager	237,681	237,606	287,914	336,378	302,867	302,867
101-192 City Clerk-Elections	151,666	159,352	148,744	143,235	104,138	104,138
101-201 Finance	409,593	426,577	421,295	422,198	442,583	442,583
101-209 City Assessor	298,966	300,165	314,153	320,856	330,976	330,976
101-210 City Attorney	377,447	387,167	416,459	468,529	387,581	387,581
101-215 City Clerk	190,399	193,084	198,465	227,281	106,039	106,039
101-226 Personnel	224,931	198,356	183,789	195,186	211,127	211,127
101-233 Purchasing	81,337	85,894	91,890	91,876	95,540	95,540
101-253 City Treasurer	261,770	274,211	276,707	281,292	299,613	299,613
101-254 City Income Tax Admin.	177,272	177,525	199,353	201,426	211,112	211,112
101-258 Mgt. Information Services	332,854	327,453	360,973	321,534	376,430	376,430
101-265 City Hall & Grounds	327,800	331,320	340,337	338,862	312,465	312,465
101-276 Cemeteries	403,215	220,932	250,000	251,513	244,179	244,179
101-299 Unallocated	695,440	768,871	759,215	756,391	746,767	746,767
101-301 Police	7,328,952	7,148,315	7,543,533	7,466,991	7,848,957	7,848,957
101-303 Police Youth Services-JPS	233,961	0	0	0	0	0
101-308 STEP Grant	0	17,032	11,765	19,530	0	0
101-311 OHSP Grant	10,757	6,148	15,000	16,590	0	0
101-312 OHSP Grant-OWI	0	4,863	0	4,015	0	0
101-313 Consortium Training	13,345	14,637	12,124	35,618	13,069	13,069
101-314 In-Service Training	10,169	8,826	4,486	14,805	2,756	2,756
101-315 MCOLES Training	24,654	22,004	27,478	27,478	0	0
101-318 Homeland Security Grant	38,030	0	292,188	292,188	0	0
101-319 ARRA Block Grant	134,350	0	0	0	0	0
101-340 Fire Suppression	4,637,980	3,357,123	3,175,335	3,262,139	3,292,085	3,292,085
101-350 Public Safety - Unallocated	1,543,202	1,776,912	2,023,881	1,991,731	2,178,396	2,178,396
101-426 Office Of Emerg. Measures	62,213	44,116	67,459	68,426	69,736	69,736
101-441 Tax Property Maintenance	6,821	8,883	8,813	12,660	13,776	13,776
101-442 Civic Affairs	43,519	43,273	50,240	46,785	49,254	49,254
101-445 Drains At Large	42,788	0	0	0	0	0
101-446 Storm Drain Construction	9,514	0	0	0	0	0
101-447 Ground Maintenance	41,279	40,706	49,320	48,056	47,609	47,609
101-448 Sidewalk Construction	35,649	40,774	40,000	60,818	65,000	65,000
101-450 Street Lighting	481,707	492,901	513,209	498,766	499,689	499,689
101-455 Weed Control	31,636	48,174	46,198	57,492	60,568	60,568
101-690 Forestry	487,203	243,281	286,363	289,363	289,363	289,363
101-692 Parks, Rec. & Grounds Admin.	560,248	592,614	621,837	621,837	638,415	638,415
101-697 Parks and Facilities Maint.	496,442	518,119	547,170	553,367	521,395	521,395
101-698 Lt. Nixon Memorial Park	131,565	142,066	132,225	113,241	85,920	85,920
101-699 Sharp Park Swimming Pool	89,247	101,704	95,593	95,058	38,312	38,312
101-803 Historical District	418	7,626	8,452	7,950	9,523	9,523
101-401 Planning	104,410	66,749	121,803	94,605	196,944	196,944
101-728 Economic Development	0	0	100,000	30,000	100,000	100,000
101-896 Human Relations	40,641	66,001	0	0	0	0
101-999 Contributions to Other Funds	168,500	446,000	655,875	776,100	664,900	664,900
General Fund Total	21,078,784	19,448,989	20,803,174	20,967,854	20,964,002	20,964,002

Attachment B
Expense Summary for Fiscal Year 2013/14

		2010/11	2011/12	2012/13	2012/13	2013/14	2013/14
		Actual	Actual	Adopted	Projected	Proposed	Adopted
Special Revenue Funds :							
202	Major Street	5,035,882	7,681,749	9,693,083	9,325,078	3,276,826	3,276,826
203	Local Street	1,375,136	1,297,306	1,603,111	1,522,420	1,401,483	1,401,483
208	Ella W. Sharp Park Operating	674,607	675,393	690,279	657,537	688,590	688,590
210	Land Acquisition	39,933	28,560	40,000	25,000	0	0
245	Public Improvement	883,853	1,120,044	1,264,621	1,670,457	1,056,848	1,056,848
249	Building Department	445,111	536,380	589,376	535,130	472,146	472,146
251	Housing Code Enforcement	0	0	861,250	506,540	700,272	700,272
252	Building Demolitions	0	111,837	500,000	1,997,025	1,831,000	1,831,000
253	212 W. Michigan Building Demo.	0	0	2,290,000	1,880,000	455,051	455,051
257	Budget Stabilization	9,015	7,900	10,000	10,000	10,000	10,000
265	Drug Law Enforcement	84,993	37,042	63,650	68,601	37,883	37,883
268	Byrne JAG Grant	134,103	111,690	44,390	83,894	0	0
270	LAWNET Grant	124,236	6,957	40,867	34,692	7,415	7,415
272	SAFER Grant	0	0	1,875,156	937,579	937,577	937,577
289	Neighborhood Stabilization Grant	333,779	115,526	0	214,808	0	0
296	Recreation Activity	209,330	250,181	247,532	247,532	259,711	259,711
297	JPS Recreation Millage Program	236,088	231,036	227,956	227,326	215,760	215,760
298	2008 Brownfield Revolving Loan	24,813	14,937	1,275,187	1,360,250	0	0
Debt Service Funds :							
324	2003 MTF Bond Debt Service	280,925	283,010	284,705	284,705	0	0
365	City Hall Debt Service	636,496	658,303	676,389	679,889	8,888	8,888
366	2013 City Hall Refunding Debt Service	0	0	0	8,881,348	618,204	618,204
368	Building Authority Debt Service	128,783	132,910	132,512	132,512	48,294	48,294
395	2001 DDA TIF Debt Service Fund	1,244,100	275	550	550	550	550
396	2011 DDA TIF Debt Service Fund	0	5,491,774	247,925	247,925	247,925	247,925
397	2012 BRA TIF Debt Service Fund	0	9,119,132	406,094	406,094	346,519	346,519
398	2002 BRA TIF Debt Service Fund	620,128	418,346	0	2,273	0	0
399	2007 BRA TIF Debt Service Fund	447,769	446,529	695,329	695,329	724,129	724,129
Capital Projects Funds :							
401	Capital Projects	116,484	340,570	387,212	907,100	488,360	488,360
402	Water Equipment & Replacement	1,152,325	1,483,555	1,907,430	1,780,164	3,130,087	3,130,087
404	Sanitary Sewer Maintenance	342,246	351,589	512,166	492,443	483,741	483,741
405	Sanitary Sewer Replacement	509,377	467,012	890,011	773,228	908,750	908,750
406	Wastewater Equipment Replacement	383,579	1,179,061	1,164,000	353,500	330,000	330,000
494	Brownfield Redevelopment Authority	1,348,219	2,371,902	1,285,887	1,253,659	1,175,696	1,175,696
496	DDA Project	1,389,928	373,802	340,475	343,125	341,075	341,075
Enterprise Funds :							
583	Sharp Park Golf Practice Center	59,016	62,004	63,775	61,287	63,547	63,547
585	Auto Parking System	34,158	27,712	31,958	24,707	32,662	32,662
586	Parking Assessment	153,710	100,908	117,994	124,662	133,563	133,563
589	Storm Water Utility	88,862	888,296	1,040,019	1,213,924	1,115,286	1,115,286
590	Sewer	6,043,032	5,888,440	6,809,036	6,574,236	6,726,700	6,726,700
591	Water	6,392,628	7,022,960	8,028,255	7,843,393	9,883,475	9,883,475
599	Parking Deck	438,479	502,884	780,923	760,004	784,173	784,173

Attachment B
Expense Summary for Fiscal Year 2013/14

		2010/11	2011/12	2012/13	2012/13	2013/14	2013/14
		Actual	Actual	Adopted	Projected	Proposed	Adopted
Internal Service Funds :							
641	Public Works Administration	484,985	467,392	624,499	626,040	588,247	588,247
642	Engineering Administration	373,157	383,030	422,241	415,368	399,064	399,064
643	Local Site Remediation Revolving	0	222,637	656,051	47,239	606,051	606,051
661	Motor Pool & Garage	1,528,128	1,299,225	1,779,246	1,891,882	1,928,642	1,928,642
663	Equipment Revolving	23,798	55,300	43,880	43,880	50,561	50,561
677	Workers' Compensation	554,658	186,228	133,798	315,128	251,300	251,300
678	Prescription Drug	861,265	862,852	395,250	645,380	508,650	508,650
679	Health Care Insurance Deductible	146,780	222,075	384,250	284,259	344,275	344,275
680	Health Care Insurance Deductible-Fire	150,404	134,427	0	139,000	139,000	139,000
Trust & Agency Funds :							
702	County & School Tax Collection	15,452	8,781	20,000	10,000	15,000	15,000
711	Cemetery Perpetual Maintenance	55,297	51,827	60,100	52,100	55,100	55,100
718	Ella W. Sharp Endowment	40,724	40,911	42,800	28,050	28,550	28,550
731	Employees' Retirement System	3,170,517	3,515,146	3,500,000	3,600,000	3,700,000	3,700,000
732	Policemen's & Firemen's Pension	1,098,494	1,018,206	990,000	1,000,598	979,105	979,105
733	Policemen's & Firemen's Pens.-345	5,821,263	5,377,570	4,875,000	5,400,000	5,510,000	5,510,000
736	Public Employee Health Care	22,147	0	8,000	13,650	0	0
Special Assessment Funds :							
895	Special Assessment	306,226	343,536	649,247	595,042	256,700	256,700

General Fund

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

(101) General Fund

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

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

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

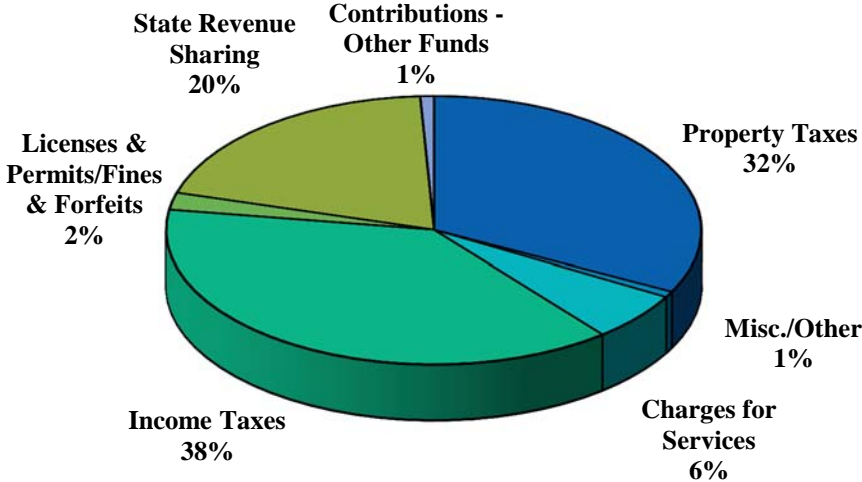
LIST OF DEPARTMENTS WHICH ARE INCLUDED IN THE GENERAL FUND

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

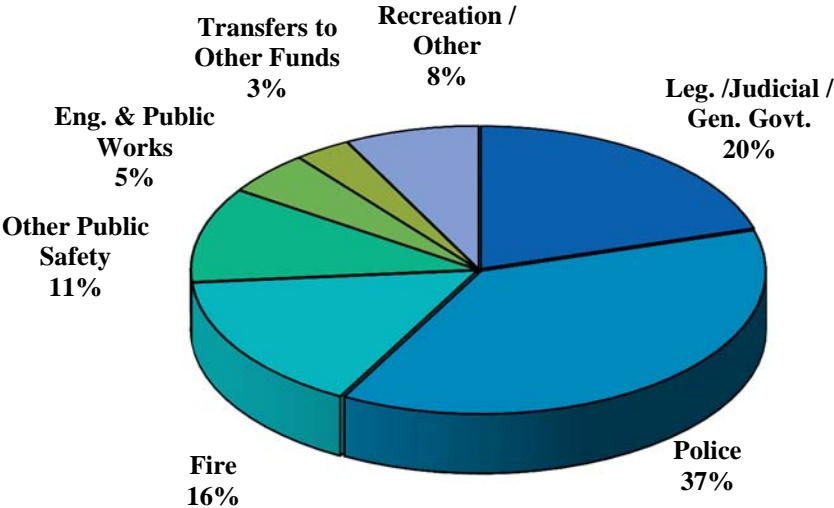
In addition to the above departments, the General Fund also accounts for various grants from time to time.

City of Jackson
Fiscal Year 2013/14 Adopted Budget
General Fund

Revenues



Expenditures



City of Jackson
Fiscal Year 2013/14 Adopted Budget
General Fund
Summary of Revenues, Expenditures and Changes in Fund Balances

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues:						
Property Taxes	7,016,183	6,842,985	6,722,592	6,726,592	6,948,484	6,948,484
Income Taxes	6,977,923	7,297,281	7,600,000	7,900,000	8,150,000	8,150,000
Licenses And Permits	269,548	260,632	264,425	260,200	263,200	263,200
Federal Grants	348,239	25,675	319,069	324,137	402	402
State Grants	36,694	32,322	37,778	36,067	8,972	8,972
State Revenue Sharing	4,458,563	3,906,181	3,918,607	4,030,883	4,200,128	4,200,128
Charges For Services	1,333,138	1,240,154	1,232,141	1,226,740	1,250,499	1,250,499
Fines And Forfeits	224,881	199,216	171,290	201,264	178,790	178,790
Investment Income	19,146	10,009	26,000	16,000	21,000	21,000
Contributions From Other Funds	172,848	216,984	162,300	143,118	177,100	177,100
Miscellaneous	575,706	221,698	141,843	185,997	120,783	120,783
General Fund Revenues	21,432,869	20,253,137	20,596,045	21,050,998	21,319,358	21,319,358
Expenditures:						
Legislative/Judicial	99,213	101,629	103,533	105,688	106,918	106,918
General Government	4,170,371	4,088,513	4,249,294	4,356,557	4,171,417	4,171,417
Police Department	7,794,218	7,221,825	7,906,574	7,877,215	7,864,782	7,864,782
Fire Department	4,637,980	3,357,123	3,175,335	3,262,139	3,292,085	3,292,085
Other Public Safety	1,605,415	1,821,028	2,091,340	2,060,157	2,248,132	2,248,132
Engineering & Public Works	1,180,116	917,992	994,143	1,013,940	1,025,259	1,025,259
Recreation & Culture	1,277,920	1,362,129	1,405,277	1,391,453	1,293,565	1,293,565
Community Enrichment & Development	145,051	132,750	221,803	124,605	296,944	296,944
Contributions to Other Funds	168,500	446,000	655,875	776,100	664,900	664,900
General Fund Expenses	21,078,784	19,448,989	20,803,174	20,967,854	20,964,002	20,964,002
Revenues Over (Under)						
Expenditures	354,085	804,148	(207,129)	83,144	355,356	355,356
Fund Balance - Beginning of Year	657,963	1,012,048	1,816,196	1,816,196	1,899,340	1,899,340
Fund Balance - End of Year	1,012,048	1,816,196	1,609,067	1,899,340	2,254,696	2,254,696
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	2,615,548	3,419,696	3,212,567	3,502,840	3,858,196	3,858,197
As a Percent of G/F Expenditures	12.41%	17.58%	15.44%	16.71%	18.40%	18.40%

City of Jackson
Fiscal Year 2013/14 Adopted Budget
General Fund Revenues
By Department

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
<u>No Department:</u>						
101-000-000-403.000 Current Property Taxes	3,868,181	3,640,920	3,532,000	3,532,000	3,595,000	3,595,000
101-000-000-403.345 Property Taxes-Act 345	2,808,900	2,863,180	2,870,342	2,870,342	3,012,344	3,012,344
101-000-000-424.000 Payments In Lieu Of Taxes	37,459	41,399	37,500	41,400	41,400	41,400
101-000-000-424.425 PILOTS-Ashton Ridge	2,632	2,826	2,750	2,850	2,900	2,900
101-000-000-440.000 Income Taxes-Corp./Individ.	6,977,923	7,297,281	7,600,000	7,900,000	8,150,000	8,150,000
101-000-000-446.000 Property Taxes-Penalties/Int.	74,954	80,260	75,000	75,000	75,000	75,000
101-000-000-575.000 St. Shared Rev. - Sales Tax	4,429,121	2,401,665	2,413,935	2,420,827	2,520,628	2,520,628
101-000-000-575.001 St. Shared Rev. - Sales Tax (EVIP)	0	1,475,187	1,475,172	1,580,556	1,650,000	1,650,000
101-000-000-576.000 St. Shared Rev. - Liq. Licenses	29,442	29,329	29,500	29,500	29,500	29,500
101-000-000-618.000 Admin.Fee-Tax Collections	224,057	214,400	205,000	205,000	221,840	221,840
101-000-000-661.000 Ordinance Fines & Costs	193,191	155,152	140,000	144,000	144,000	144,000
101-000-000-664.000 Interest	3,693	1,228	6,000	6,000	6,000	6,000
101-000-000-699.211 Cont.-Housing Initiative Fund	1,383	6,864	0	0	0	0
101-000-000-699.257 Cont.-Budget Stabilization Fd.	9,015	7,900	10,000	10,000	10,000	10,000
101-000-000-699.702 Cont.-Co. & School T/C Fd.	15,452	8,781	20,000	10,000	15,000	15,000
	18,675,403	18,226,372	18,417,199	18,827,475	19,473,612	19,473,612
<u>City Council:</u>						
101-101-000-626.101 Charges For Goods/Service-Marriage	100	75	25	25	25	25
	100	75	25	25	25	25
<u>Administrative Hearings Bureau:</u>						
101-137-000-655.001 Admin. Hearing Fines	9,037	12,831	6,500	32,000	10,000	10,000
101-137-000-655.002 Admin. Hearing Costs	20,290	27,396	21,000	21,000	21,000	21,000
	29,327	40,227	27,500	53,000	31,000	31,000
<u>City Clerk-Elections:</u>						
101-192-000-626.000 Charges For Goods/Service	295	19,025	500	1,000	1,000	1,000
	295	19,025	500	1,000	1,000	1,000
<u>Finance:</u>						
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
<u>City Assessor:</u>						
101-209-000-626.000 Charges For Goods/Service	528	201	250	250	200	200
	528	201	250	250	200	200
<u>City Attorney:</u>						
101-210-000-582.001 Cont. - District Court	856	307	0	0	0	0
101-210-000-626.000 Charges For Goods/Service	1,414	13,308	0	0	0	0
101-210-000-699.286 Cont.-CDBG Fund (Code Enf.)	33,722	54,895	52,000	25,000	52,000	52,000
	35,992	68,510	52,000	25,000	52,000	52,000
<u>City Clerk:</u>						
101-215-000-468.000 Business Licenses/Permits	18,820	19,489	20,000	20,000	20,000	20,000
101-215-000-469.000 Cable TV Franchise Fee	226,005	218,979	220,000	220,000	220,000	220,000
101-215-000-626.000 Charges For Goods/Service	666	2,143	1,200	1,000	1,000	1,000
101-215-000-647.000 Printed Material	0	6	25	0	0	0
101-215-000-668.003 Com. Twr.- Nextel	27,677	27,656	28,610	28,610	29,467	29,467
	273,168	268,273	269,835	269,610	270,467	270,467
<u>City Treasurer:</u>						
101-253-000-698.000 Miscellaneous	3,841	3,409	3,500	3,500	3,500	3,500
	3,841	3,409	3,500	3,500	3,500	3,500

Continued

City of Jackson
Fiscal Year 2013/14 Adopted Budget
General Fund Revenues
By Department

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
<u>City Income Tax Admin:</u>						
101-254-000-675.000 Donations - Private	0	0	1,500	1,500	1,500	1,500
	0	0	1,500	1,500	1,500	1,500
<u>Management Information Systems:</u>						
101-258-000-626.258 Charges For Goods/Service-GIS	81,597	83,311	80,354	80,095	80,572	80,572
	81,597	83,311	80,354	80,095	80,572	80,572
<u>City Hall And Grounds:</u>						
101-265-000-668.000 Rents And Royalties	12,563	12,563	12,562	12,562	12,562	12,562
	12,563	12,563	12,562	12,562	12,562	12,562
<u>Cemeteries:</u>						
101-276-000-607.000 Charg/Services-Fees	2,740	2,650	2,500	2,500	3,000	3,000
101-276-000-633.000 Foundations	13,372	10,393	13,000	13,000	16,000	16,000
101-276-000-634.000 Burials	81,990	81,200	82,000	82,000	82,000	82,000
101-276-000-637.000 Annual Care	400	40	0	0	0	0
101-276-000-673.001 Sale of Land	17,529	14,575	15,000	15,000	14,000	14,000
101-276-000-698.000 Miscellaneous	1,568	4,265	2,000	2,000	2,000	2,000
101-276-000-699.711 Cont.-Cem.Perp.Maint.Fund	46,167	42,422	50,300	42,300	45,100	45,100
	163,766	155,545	164,800	156,800	162,100	162,100
<u>Unallocated:</u>						
101-299-000-676.296 Admin.Charge-Rec. Act.	7,104	6,031	6,000	10,335	8,000	8,000
101-299-000-676.535 Admin.Charge-JHC	36,376	36,985	35,000	38,000	25,000	25,000
101-299-000-676.583 Admin.Charge-Golf Prac. Ctr.	1,662	1,195	1,200	1,790	1,800	1,800
101-299-000-676.586 Admin.Charge-Park. Assmt.	22,622	8,435	8,500	22,073	15,000	15,000
101-299-000-676.589 Admin.Charge-Stormwater Utility	0	0	0	25,464	26,000	26,000
101-299-000-676.590 Admin.Charge-Sewer Fund	214,795	185,997	186,000	207,137	210,000	210,000
101-299-000-676.591 Admin.Charge-Water Fund	228,597	209,339	210,000	245,970	250,000	250,000
101-299-000-676.599 Admin.Charge-Park. Deck	6,566	13,609	14,000	8,998	9,000	9,000
101-299-000-676.642 Admin.Charge-Eng. Admin.Fd.	21,906	21,906	22,000	23,000	24,000	24,000
101-299-000-676.661 Admin.Charge-Motor Pool	35,617	31,574	32,000	31,132	32,000	32,000
101-299-000-676.677 Admin.Charge-Work. Comp.	8,223	5,978	6,000	2,175	5,000	5,000
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. Dec	4,000	4,000	4,000	4,000	4,000	4,000
101-299-000-685.677 Insurance Refund-W/Comp.	306,550	0	0	0	0	0
101-299-000-698.000 Miscellaneous	39,395	121,057	40,000	70,000	40,000	40,000
	941,413	654,106	572,700	698,074	657,800	657,800

Continued

City of Jackson
Fiscal Year 2013/14 Adopted Budget
General Fund Revenues
By Department

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
<u>Police Department:</u>						
101-301-000-485.000 Bicycle	168	184	150	150	150	150
101-301-000-501.005 Federal - BVP	1,653	1,500	1,881	1,968	402	402
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	160	115	135	160	160	160
101-301-000-626.004 Charg/Serv.-Finger Print	556	354	369	932	459	459
101-301-000-638.000 Officers Extra Duty	15,156	6,256	11,459	11,008	6,328	6,328
101-301-000-649.000 Auction	18,319	12,384	12,792	6,150	9,840	9,840
101-301-000-652.000 Parking Fines	2,363	3,837	3,790	4,264	3,790	3,790
101-301-000-694.000 Other Revenue	17,421	20,202	17,300	21,333	19,792	19,792
101-301-000-698.000 Miscellaneous	13,154	1,713	2,856	902	1,154	1,154
101-301-000-698.001 Miscellaneous - False Alarms	5,500	12,650	16,000	22,975	26,400	26,400
101-301-000-698.009 Miscellaneous - Bond Forfeitures	20	0	0	0	0	0
	86,470	71,195	78,732	81,842	80,475	80,475
<u>Police Youth Services-JPS:</u>						
101-303-000-674.000 Cont.-JPS (Youth Services)	75,556	0	0	0	0	0
	75,556	0	0	0	0	0
<u>STEP Grant:</u>						
<u>2010/11:</u>						
101-308-211-545.000 County Grant	0	9,849	0	0	0	0
<u>2011/12:</u>						
101-308-212-545.000 County Grant	0	3,315	0	6,600	0	0
<u>2012/13:</u>						
101-308-213-545.000 County Grant	0	0	10,000	0	0	0
	0	13,164	10,000	6,600	0	0
<u>JCCAE Grant:</u>						
<u>2009/10:</u>						
101-311-210-501.000 Federal Grant	5,115	0	0	0	0	0
<u>2010/11:</u>						
101-311-211-501.000 Federal Grant	5,642	4,963	0	0	0	0
<u>2011/12:</u>						
101-311-212-501.000 Federal Grant	0	1,185	0	1,590	0	0
<u>2011/12:</u>						
101-311-213-501.000 Federal Grant	0	0	15,000	15,000	0	0
<u>2011/12:</u>						
101-312-212-501.000 Federal Grant	0	4,863	0	4,015	0	0
	10,757	11,011	15,000	20,605	0	0
<u>Consortium Training:</u>						
101-313-000-674.001 Contribution 302	18,773	17,615	17,396	15,869	16,665	16,665
	18,773	17,615	17,396	15,869	16,665	16,665
<u>In-Service Training:</u>						
101-314-000-539.000 State Grant	12,040	10,319	10,300	8,589	8,972	8,972
	12,040	10,319	10,300	8,589	8,972	8,972

Continued

City of Jackson
Fiscal Year 2013/14 Adopted Budget
General Fund Revenues
By Department

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
<u>MCOLES Training:</u>						
<u>2010/11:</u>						
101-315-211-539.000 State Grant	24,654	0	0	0	0	0
<u>2011/12:</u>						
101-315-212-539.000 State Grant	0	22,003	0	0	0	0
<u>2011/12:</u>						
101-315-213-539.000 State Grant	0	0	27,478	27,478	0	0
	<u>24,654</u>	<u>22,003</u>	<u>27,478</u>	<u>27,478</u>	<u>0</u>	<u>0</u>
<u>Homeland Security:</u>						
101-318-000-501.343 Federal Grant	30,424	0	292,188	292,188	0	0
101-318-000-699.286 Contrib.-CDBG	7,606	0	0	0	0	0
	<u>38,030</u>	<u>0</u>	<u>292,188</u>	<u>292,188</u>	<u>0</u>	<u>0</u>
<u>ARRA Block Grant:</u>						
101-319-000-501.000 Federal Grant	132,949	0	0	0	0	0
	<u>132,949</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Fire Suppression:</u>						
101-340-000-481.000 Inspections And Permits	16,675	16,725	16,775	15,150	15,550	15,550
101-340-000-501.004 Federal Grant - FEMA	38,150	0	0	0	0	0
101-340-000-501.340 Federal Grant - Fire Assist. Prog.	126,701	0	0	2,776	0	0
101-340-000-626.000 Charges for Services	5,410	12,482	3,153	2,100	940	940
101-340-000-626.005 Charges for Serv.-Home Fire Insur.	9,500	1,500	5,000	6,500	0	0
101-340-000-626.340 Charg/Serv.-HAZMAT	500	1,026	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	5,000	2,500	3,000	3,000
101-340-000-698.000 Miscellaneous	5,112	889	500	0	250	250
	<u>269,548</u>	<u>100,122</u>	<u>97,928</u>	<u>96,526</u>	<u>87,240</u>	<u>87,240</u>
<u>Planning:</u>						
101-401-000-484.000 Zoning	7,880	5,255	7,500	4,900	7,500	7,500
	<u>7,880</u>	<u>5,255</u>	<u>7,500</u>	<u>4,900</u>	<u>7,500</u>	<u>7,500</u>
<u>Tax Property Maintenance:</u>						
101-441-000-642.000 Charg/Services-Sales	773	0	0	0	0	0
	<u>773</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Civic Affairs:</u>						
101-442-000-698.000 Miscellaneous	976	987	600	800	600	600
	<u>976</u>	<u>987</u>	<u>600</u>	<u>800</u>	<u>600</u>	<u>600</u>
<u>Storm Drain Construction:</u>						
101-446-000-699.245 Cont.-Public Imp. Fund	9,495	0	0	0	0	0
	<u>9,495</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Sidewalk Construction:</u>						
101-448-000-648.000 Sidewalks	500	0	0	5,000	5,000	5,000
101-448-000-699.245 Cont.-PIF Fund	0	0	0	7,532	30,000	30,000
101-448-000-699.286 Cont.-CDBG Fund	33,066	29,654	10,000	18,286	0	0
	<u>33,566</u>	<u>29,654</u>	<u>10,000</u>	<u>30,818</u>	<u>35,000</u>	<u>35,000</u>

Continued

City of Jackson
Fiscal Year 2013/14 Adopted Budget
General Fund Revenues
By Department

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
<u>Street Lighting:</u>						
101-450-000-694.001 Expense Refunds (CE)	77,543	0	0	0	0	0
101-450-000-698.000 Miscellaneous	15,102	0	0	0	0	0
	92,645	0	0	0	0	0
<u>Weed Control:</u>						
101-455-000-641.001 Weed Control	43,516	85,393	46,198	57,492	60,568	60,568
	43,516	85,393	46,198	57,492	60,568	60,568
<u>Forestry:</u>						
101-690-000-642.000 Charg/Services-Sales	1,355	3,700	0	0	0	0
101-690-000-642.005 Charg/Services-Compost	18,792	2,204	0	0	0	0
101-690-000-642.202 Charg/Serv.-Major St. (Compost.)	35,757	0	0	0	0	0
101-690-000-673.000 Sale of Fixed Assets	0	26,462	0	0	0	0
101-690-000-698.000 Miscellaneous	1,311	5,565	0	5,400	3,000	3,000
101-690-000-699.286 Cont.-CDBG Fund	0	35,249	0	0	0	0
	57,215	73,180	0	5,400	3,000	3,000
<u>Parks & Recreation Administration.:</u>						
101-692-000-675.038 Donations-MLKCtr.	0	0	0	0	0	0
101-692-000-675.440 Donations - Income Tax Refunds	44	0	0	0	0	0
101-692-000-699.286 Cont.-CDBG Fund	40,000	40,000	40,000	40,000	40,000	40,000
	40,044	40,000	40,000	40,000	40,000	40,000
<u>Lt. Nixon Memorial Pool:</u>						
101-698-000-651.000 Charg/Services-Fees	75,340	81,633	85,000	60,000	60,000	60,000
101-698-000-651.007 Charg/Services-Concess.	26,187	27,445	30,000	18,000	3,000	3,000
	101,527	109,078	115,000	78,000	63,000	63,000
<u>Sharp Park Swimming Pool:</u>						
101-699-000-651.000 Charg/Services-Fees	52,956	64,221	50,000	50,000	30,000	30,000
101-699-000-675.000 Donations - Private Sources	36,300	37,482	45,000	45,000	10,000	10,000
	89,256	101,703	95,000	95,000	40,000	40,000
<u>Economic Development:</u>						
101-728-000-626.590 Charg/Services-Sewer Fund	0	0	50,000	15,000	50,000	50,000
101-728-000-626.591 Charg/Services-Water Fund	0	0	50,000	15,000	50,000	50,000
	0	0	100,000	30,000	100,000	100,000
<u>Human Relations:</u>						
101-896-000-675.040 Donations-MLK Brfst/Chal. Day	37,756	0	0	0	0	0
101-896-000-675.896 Donations-HRC Comm Promo.	1,450	841	0	0	0	0
	39,206	841	0	0	0	0
Total Revenues	21,432,869	20,253,137	20,596,045	21,050,998	21,319,358	21,319,358

City of Jackson
Fiscal Year 2013/14 Adopted Budget
General Fund Expenditures
By Function/Department

Function Department	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
<u>Legislative & Judicial:</u>						
101-101 City Council	78,998	78,779	80,682	82,837	84,067	84,067
101-137 Admin. Hearings Bureau	20,215	22,850	22,851	22,851	22,851	22,851
	99,213	101,629	103,533	105,688	106,918	106,918
<u>General Government:</u>						
101-172 City Manager	237,681	237,606	287,914	336,378	302,867	302,867
101-192 City Clerk-Elections	151,666	159,352	148,744	143,235	104,138	104,138
101-201 Finance	409,593	426,577	421,295	422,198	442,583	442,583
101-209 City Assessor	298,966	300,165	314,153	320,856	330,976	330,976
101-210 City Attorney	377,447	387,167	416,459	468,529	387,581	387,581
101-215 City Clerk	190,399	193,084	198,465	227,281	106,039	106,039
101-226 Personnel	224,931	198,356	183,789	195,186	211,127	211,127
101-233 Purchasing	81,337	85,894	91,890	91,876	95,540	95,540
101-253 City Treasurer	261,770	274,211	276,707	281,292	299,613	299,613
101-254 City Income Tax Admin.	177,272	177,525	199,353	201,426	211,112	211,112
101-258 Mgt. Information Services	332,854	327,453	360,973	321,534	376,430	376,430
101-265 City Hall & Grounds	327,800	331,320	340,337	338,862	312,465	312,465
101-276 Cemeteries	403,215	220,932	250,000	251,513	244,179	244,179
101-299 Unallocated	695,440	768,871	759,215	756,391	746,767	746,767
	4,170,371	4,088,513	4,249,294	4,356,557	4,171,417	4,171,417
<u>Police Department:</u>						
101-301 Police	7,328,952	7,148,315	7,543,533	7,466,991	7,848,957	7,848,957
101-303 Police Youth Services-JPS	233,961	0	0	0	0	0
101-308 STEP Grant	0	17,032	11,765	19,530	0	0
101-311 OHSP Grant	10,757	6,148	15,000	16,590	0	0
101-312 OHSP Grant-OWI	0	4,863	0	4,015	0	0
101-313 Consortium Training	13,345	14,637	12,124	35,618	13,069	13,069
101-314 In-Service Training	10,169	8,826	4,486	14,805	2,756	2,756
101-315 MCOLES Training	24,654	22,004	27,478	27,478	0	0
101-318 Homeland Security Grant	38,030	0	292,188	292,188	0	0
101-319 ARRA Block Grant	134,350	0	0	0	0	0
	7,794,218	7,221,825	7,906,574	7,877,215	7,864,782	7,864,782
<u>Fire Department:</u>						
101-340 Fire Suppression	4,637,980	3,357,123	3,175,335	3,262,139	3,292,085	3,292,085
	4,637,980	3,357,123	3,175,335	3,262,139	3,292,085	3,292,085
<u>Other Public Safety:</u>						
101-350 Public Safety - Unallocated	1,543,202	1,776,912	2,023,881	1,991,731	2,178,396	2,178,396
101-426 Office Of Emerg. Measures	62,213	44,116	67,459	68,426	69,736	69,736
	1,605,415	1,821,028	2,091,340	2,060,157	2,248,132	2,248,132

Continued

City of Jackson
Fiscal Year 2013/14 Adopted Budget
General Fund Expenditures
By Function/Department

Function Department	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
<i>Engineering & Public Works:</i>						
101-441 Tax Property Maintenance	6,821	8,883	8,813	12,660	13,776	13,776
101-442 Civic Affairs	43,519	43,273	50,240	46,785	49,254	49,254
101-445 Drains At Large	42,788	0	0	0	0	0
101-446 Storm Drain Construction	9,514	0	0	0	0	0
101-447 Ground Maintenance	41,279	40,706	49,320	48,056	47,609	47,609
101-448 Sidewalk Construction	35,649	40,774	40,000	60,818	65,000	65,000
101-450 Street Lighting	481,707	492,901	513,209	498,766	499,689	499,689
101-455 Weed Control	31,636	48,174	46,198	57,492	60,568	60,568
101-690 Forestry	487,203	243,281	286,363	289,363	289,363	289,363
	1,180,116	917,992	994,143	1,013,940	1,025,259	1,025,259
<i>Recreation & Culture:</i>						
101-692 Parks, Rec. & Grounds Admin.	560,248	592,614	621,837	621,837	638,415	638,415
101-697 Parks and Facilities Maint.	496,442	518,119	547,170	553,367	521,395	521,395
101-698 Lt. Nixon Memorial Park	131,565	142,066	132,225	113,241	85,920	85,920
101-699 Sharp Park Swimming Pool	89,247	101,704	95,593	95,058	38,312	38,312
101-803 Historical District	418	7,626	8,452	7,950	9,523	9,523
	1,277,920	1,362,129	1,405,277	1,391,453	1,293,565	1,293,565
<i>Community Enrichment & Development:</i>						
101-401 Planning	104,410	66,749	121,803	94,605	196,944	196,944
101-728 Economic Development	0	0	100,000	30,000	100,000	100,000
101-896 Human Relations	40,641	66,001	0	0	0	0
	145,051	132,750	221,803	124,605	296,944	296,944
<i>Contributions to Other Funds</i>						
101-999 Contributions to Other Funds	168,500	446,000	655,875	776,100	664,900	664,900
Total Expenditures	21,078,784	19,448,989	20,803,174	20,967,854	20,964,002	20,964,002

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 101 City Council

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
101-101-000-706.000 Salaries and Wages	60,186	59,454	58,850	58,850	58,850	58,850
101-101-000-715.000 Employers FICA	4,667	4,548	4,502	4,487	4,487	4,487
101-101-000-724.001 Workers Compensation	0	51	100	100	100	100
	<u>64,853</u>	<u>64,053</u>	<u>63,452</u>	<u>63,437</u>	<u>63,437</u>	<u>63,437</u>
Material and Supplies:						
101-101-000-726.000 Office Supplies	485	722	730	730	730	730
	<u>485</u>	<u>722</u>	<u>730</u>	<u>730</u>	<u>730</u>	<u>730</u>
Contractual and Other:						
101-101-000-853.000 Telephone	3,743	3,036	4,100	3,000	3,100	3,100
101-101-000-873.000 Travel	0	1,018	2,000	2,000	4,000	4,000
101-101-000-880.000 Community Promotion	272	1,216	1,200	1,200	1,200	1,200
101-101-000-900.000 Printing & Publishing	0	0	100	0	100	100
101-101-000-958.000 Memberships & Dues	8,734	8,734	8,800	8,970	9,000	9,000
101-101-000-960.000 Education & Training	911	0	300	1,000	1,500	1,500
	<u>13,660</u>	<u>14,004</u>	<u>16,500</u>	<u>16,170</u>	<u>18,900</u>	<u>18,900</u>
Capital Outlay:						
101-101-000-983.000 Office Equipment	0	0	0	2,500	1,000	1,000
	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,500</u>	<u>1,000</u>	<u>1,000</u>
City Council	<u>78,998</u>	<u>78,779</u>	<u>80,682</u>	<u>82,837</u>	<u>84,067</u>	<u>84,067</u>

Personnel Schedule

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

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 137 Administrative Hearings Bureau

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
101-137-000-706.000 Salaries and Wages	16,381	14,443	18,500	18,500	18,500	18,500
101-137-000-707.000 Wages-Temporary	248	2,926	500	500	500	500
101-137-000-715.000 Employers FICA	1,231	1,375	1,415	1,415	1,415	1,415
101-137-000-719.000 Health Insurance	0	273	0	0	0	0
101-137-000-719.678 RX Drug Insurance	0	85	0	0	0	0
101-137-000-722.000 Pension-General	0	58	0	0	0	0
101-137-000-724.000 Unemployment	309	480	360	360	360	360
101-137-000-724.001 Workers Compensation	85	56	26	26	26	26
101-137-000-725.000 Other Fringe Benefits	0	3	0	0	0	0
	<u>18,254</u>	<u>19,699</u>	<u>20,801</u>	<u>20,801</u>	<u>20,801</u>	<u>20,801</u>
Material and Supplies:						
101-137-000-726.000 Office Supplies	0	1,401	400	400	400	400
	<u>0</u>	<u>1,401</u>	<u>400</u>	<u>400</u>	<u>400</u>	<u>400</u>
Contractual and Other:						
101-137-000-818.000 Contractual Services	1,844	1,610	1,500	1,500	1,500	1,500
101-137-000-853.000 Telephone	117	140	150	150	150	150
101-137-000-960.000 Education & Training	0		0	0	0	0
	<u>1,961</u>	<u>1,750</u>	<u>1,650</u>	<u>1,650</u>	<u>1,650</u>	<u>1,650</u>
Administrative Hearings Bureau	<u>20,215</u>	<u>22,850</u>	<u>22,851</u>	<u>22,851</u>	<u>22,851</u>	<u>22,851</u>

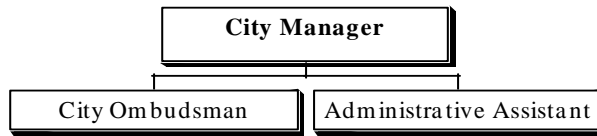
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Administrative Hearings Bureau</i>				
<i>Fund-Activity: 101-137</i>				
AHO	Admin. Hearings Officer	2		13,000
PT	Administrative Assistant		1	5,500
	Activity Total	<u>2</u>	<u>1</u>	<u>18,500</u>

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: City Manager</i>				
<i>Fund-Activity: 101-172</i>				
010	Administrative Assistant	1		61,244
MGR	City Manager	1		124,978
PT	City Ombudsman		1	26,000
Activity Total		2	1	212,222

City Manager
Activity Personnel Chart



City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 172 City Manager

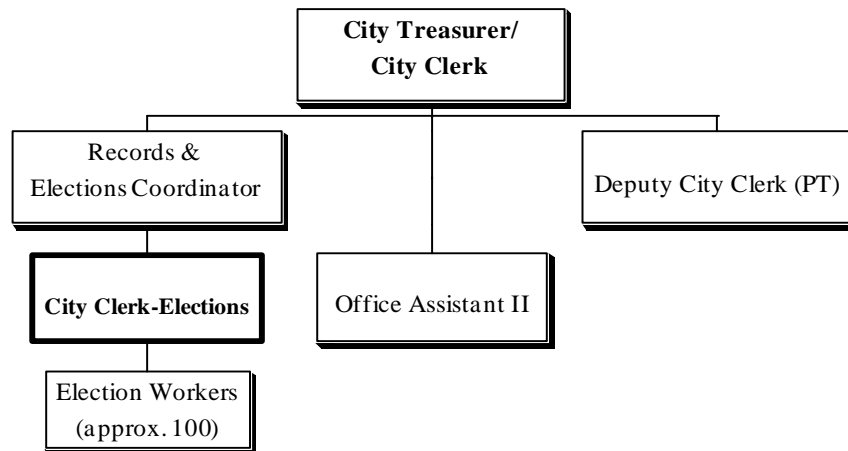
Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
101-172-000-702.000 Termination Pay	0	0	0	9,897	0	0
101-172-000-706.000 Salaries and Wages	171,313	185,158	175,109	207,377	186,222	186,222
101-172-000-707.000 Wages-Temporary	3,138	3,086	49,800	49,357	26,000	26,000
101-172-000-715.000 Employers FICA	12,869	14,730	17,970	19,121	15,536	15,536
101-172-000-719.000 Health Insurance	5,662	10,868	8,166	6,116	9,518	9,518
101-172-000-719.678 RX Drug Insurance	1,265	1,736	0	0	0	0
101-172-000-719.679 Health Insurance Deductible	0	1,108	2,440	1,662	1,800	1,800
101-172-000-722.000 Pension-General	4,738	5,529	5,963	5,945	7,668	7,668
101-172-000-722.001 Retiremt-City Mgr.	11,631	0	10,000	9,661	14,940	14,940
101-172-000-724.000 Unemployment	907	876	1,026	1,089	1,089	1,089
101-172-000-724.001 Workers Compensation	331	3,229	3,161	2,922	3,484	3,484
101-172-000-725.000 Other Fringe Benefits	911	693	2,229	1,174	2,210	2,210
	212,765	227,013	275,864	314,321	268,467	268,467
Material and Supplies:						
101-172-000-726.000 Office Supplies	2,719	2,122	2,200	10,000	12,000	12,000
	2,719	2,122	2,200	10,000	12,000	12,000
Contractual and Other:						
101-172-000-818.000 Contractual Services	16,287	3,300	0	0	0	0
101-172-000-853.000 Telephone	967	972	1,200	2,100	2,700	2,700
101-172-000-861.000 Auto Allowance	0	0	0	3,200	4,800	4,800
101-172-000-873.000 Travel	1,219	2,064	3,000	3,000	10,000	10,000
101-172-000-880.000 Community Promotion	115	183	500	300	300	300
101-172-000-900.000 Printing & Publishing	523	0	500	100	100	100
101-172-000-904.000 Annual Budget	1,903	1,407	2,100	1,500	1,500	1,500
101-172-000-934.000 Office Equipment Maintenanc	0	0	300	0	0	0
101-172-000-958.000 Memberships & Dues	1,070	545	1,500	1,500	1,500	1,500
101-172-000-960.000 Education & Training	113	0	0	0	1,500	1,500
	22,197	8,471	9,100	11,700	22,400	22,400
Capital Outlay:						
101-172-000-983.000 Office Equipment	0	0	750	357	0	0
	0	0	750	357	0	0
City Manager	237,681	237,606	287,914	336,378	302,867	302,867

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: City Clerk-Elections</i>				
<i>Fund-Activity: 101-192</i>				
PT	Election Workers		*	33,470
				<u>33,470</u>
Add: Allocation From City Clerk 101-215: Permanent				15,000
Allocation From City Hall & Grounds 101-265: Building Maint. Supvsr.				<u>3,438</u>
Activity Total				<u><u>51,908</u></u>

* Includes Approximately 100 Positions On A Temporary Basis.

**City Clerk/City Clerk-Elections
Activity Personnel Chart**



City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

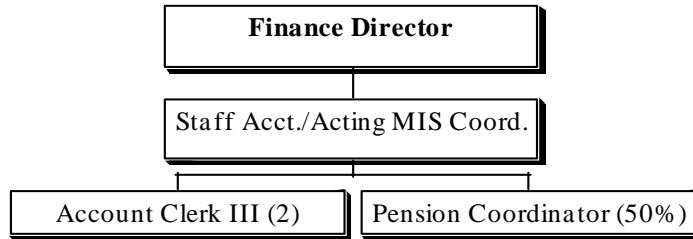
Fund 101 General Fund
Dept 192 City Clerk-Elections

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
101-192-000-706.000 Salaries and Wages	50,590	53,266	57,930	51,130	18,438	18,438
101-192-000-707.000 Wages-Temporary	41,105	35,934	33,840	34,522	33,470	33,470
101-192-000-709.000 Overtime	6,421	6,555	7,000	7,000	7,000	7,000
101-192-000-715.000 Employers FICA	4,515	4,813	4,327	4,327	4,506	4,506
101-192-000-719.000 Health Insurance	12,260	12,001	5,112	5,112	4,397	4,397
101-192-000-719.678 RX Drug Insurance	2,594	2,812	0	0	0	0
101-192-000-719.679 Health Insurance Deductible	0	373	1,092	1,092	540	540
101-192-000-722.000 Pension-General	4,741	5,622	5,315	5,906	1,690	1,690
101-192-000-724.000 Unemployment	1,237	1,563	1,449	1,846	1,751	1,751
101-192-000-724.001 Workers Compensation	309	299	719	341	624	624
101-192-000-725.000 Other Fringe Benefits	171	192	610	610	302	302
	123,943	123,430	117,394	111,886	72,718	72,718
Material and Supplies:						
101-192-000-726.000 Office Supplies	13,079	22,277	16,000	16,000	16,000	16,000
	13,079	22,277	16,000	16,000	16,000	16,000
Contractual and Other:						
101-192-000-818.000 Contractual Services	10,831	8,119	10,000	10,000	10,000	10,000
101-192-000-853.000 Telephone	969	783	750	680	750	750
101-192-000-873.000 Travel	227	220	200	269	270	270
101-192-000-900.000 Printing & Publishing	817	1,076	1,200	1,200	1,200	1,200
101-192-000-933.000 Equipment Maintenance	0	1,647	2,000	2,000	2,000	2,000
101-192-000-942.000 Building Rental/Lease	1,800	1,800	1,200	1,200	1,200	1,200
	14,644	13,645	15,350	15,349	15,420	15,420
City Clerk-Elections	151,666	159,352	148,744	143,235	104,138	104,138

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Finance</i>				
<i>Fund-Activity: 101-201</i>				
014	Staff Acct./Acting IS Coord.	1		78,368
019	Finance Director	1		100,931
307	Account Clerk III	2		102,744
307	Pension Coordinator/Engineering Admin.	1		51,372
Activity Total		5		333,415
Less:	Allocation of Acct./Acting IS Coord. to 101-258 MIS (Acting pay - 11.5%)			-9,012
	Allocation of 50% Pension Coordinator/Eng. Admin. to Fund 642			-25,686
				298,717

Finance
Activity Personnel Chart



City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

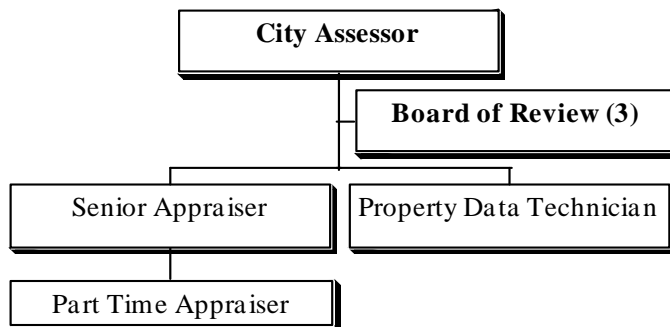
Fund 101 General Fund
Dept 201 Finance

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
101-201-000-706.000 Salaries and Wages	268,424	284,831	290,906	292,453	298,717	298,717
101-201-000-715.000 Employers FICA	20,338	21,722	22,254	21,903	22,852	22,852
101-201-000-719.000 Health Insurance	66,951	59,852	46,117	46,671	52,011	52,011
101-201-000-719.678 RX Drug Insurance	14,151	15,313	0	5,400	0	0
101-201-000-719.679 Health Insurance Deductible	0	1,544	9,200	4,847	7,096	7,096
101-201-000-722.000 Pension-General	22,882	26,853	28,858	28,919	37,400	37,400
101-201-000-724.000 Unemployment	1,620	1,495	1,500	1,592	1,591	1,591
101-201-000-724.001 Workers Compensation	378	409	402	410	418	418
101-201-000-725.000 Other Fringe Benefits	1,306	1,022	4,658	2,453	4,748	4,748
	396,050	413,041	403,895	404,648	424,833	424,833
Material and Supplies:						
101-201-000-726.000 Office Supplies	10,306	8,940	12,500	12,500	12,500	12,500
101-201-000-737.000 Publications	269	295	300	300	300	300
	10,575	9,235	12,800	12,800	12,800	12,800
Contractual and Other:						
101-201-000-853.000 Telephone	1,698	3,056	3,000	3,000	3,000	3,000
101-201-000-873.000 Travel	60	0	100	100	300	300
101-201-000-958.000 Memberships & Dues	1,210	1,245	1,500	1,650	1,650	1,650
101-201-000-960.000 Education & Training	0	0	0	0	0	0
101-201-000-963.999 Purchasing Clearing	0	0	0	0	0	0
	2,968	4,301	4,600	4,750	4,950	4,950
Finance	409,593	426,577	421,295	422,198	442,583	442,583

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: City Assessor</i>				
<i>Fund-Activity: 101-209</i>				
012	Senior Appraiser	1		53,730
307	Property Data Technician	1		51,372
ASSR	City Assessor	1		90,841
PT	Part Time Appraiser		1	33,217
PT	Board of Review		3	1,800
Activity Total		3	4	230,960

City Assessor
Activity Personnel Chart



City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

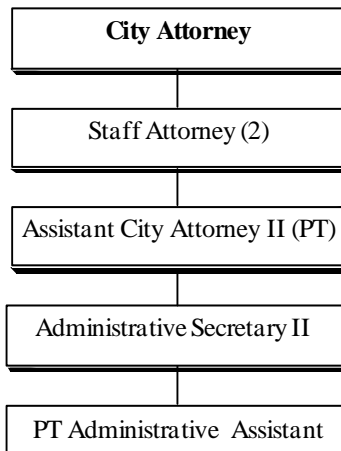
Fund 101 General Fund
Dept 209 City Assessor

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
101-209-000-702.000 Termination Pay	0	0	0	0	0	0
101-209-000-706.000 Salaries and Wages	161,147	168,630	174,979	186,997	195,944	195,944
101-209-000-707.000 Wages-Temporary	42,015	29,214	36,579	33,408	35,017	35,017
101-209-000-709.000 Overtime	0	4,533	5,000	5,000	5,000	5,000
101-209-000-715.000 Employers FICA	15,375	15,706	15,917	16,861	17,668	17,668
101-209-000-719.000 Health Insurance	36,457	32,752	26,517	22,507	18,136	18,136
101-209-000-719.678 RX Drug Insurance	7,401	6,182	0	1,612	0	0
101-209-000-719.679 Health Insurance Deductible	0	1,622	5,740	5,740	2,700	2,700
101-209-000-722.000 Pension-General	13,641	16,400	17,439	18,550	24,532	24,532
101-209-000-724.000 Unemployment	1,422	1,396	1,368	1,368	1,452	1,452
101-209-000-724.001 Workers Compensation	1,584	1,603	1,590	1,719	1,814	1,814
101-209-000-725.000 Other Fringe Benefits	957	1,007	2,997	3,034	3,138	3,138
	279,999	279,045	288,126	296,796	305,401	305,401
Material and Supplies:						
101-209-000-726.000 Office Supplies	2,549	2,131	2,600	2,500	2,600	2,600
101-209-000-726.001 Data Processing Supplies	10,349	5,525	11,760	11,310	10,660	10,660
101-209-000-737.000 Publications	917	1,247	1,200	1,200	1,320	1,320
101-209-000-751.000 Gasoline	392	415	667	400	625	625
	14,207	9,318	16,227	15,410	15,205	15,205
Contractual and Other:						
101-209-000-818.000 Contractual Services	0	0	0	0	3,500	3,500
101-209-000-826.000 Legal Fees	0	500	0	150	0	0
101-209-000-853.000 Telephone	601	608	800	800	720	720
101-209-000-873.000 Travel	634	1,156	1,900	600	1,900	1,900
101-209-000-934.000 Office Equipment Maintenanc	1,662	781	1,400	1,400	700	700
101-209-000-939.000 Vehicle Maintenance	588	0	900	900	1,200	1,200
101-209-000-958.000 Memberships & Dues	300	300	300	300	300	300
101-209-000-960.000 Education & Training	975	3,539	2,700	2,700	1,050	1,050
	4,760	6,884	8,000	6,850	9,370	9,370
Capital Outlay:						
101-209-000-983.000 Office Equipment	0	4,918	1,800	1,800	1,000	1,000
	0	4,918	1,800	1,800	1,000	1,000
City Assessor	298,966	300,165	314,153	320,856	330,976	330,976

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: City Attorney</i>				
<i>Fund-Activity: 101-210</i>				
006	Administrative Secretary II	1		50,366
009	Staff Attorney (new)	2		80,400
017	City Attorney (10% increase)	1		76,524
PT	Assistant City Attorney II (PT)		1	59,584
PT	Administrative Assistant		1	10,000
Activity Total		4	2	276,874

City Attorney
Activity Personnel Chart



City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

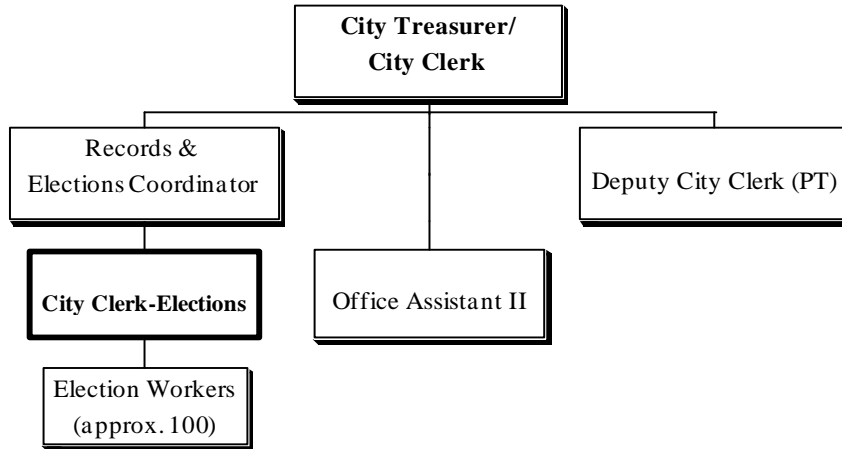
Fund 101 General Fund
Dept 210 City Attorney

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
101-210-000-702.000 Termination Pay	4,333	0	0	52,070	0	0
101-210-000-706.000 Salaries and Wages	194,793	184,180	225,687	225,687	207,290	207,290
101-210-000-707.000 Wages-Temporary	82,123	103,033	79,560	79,560	69,584	69,584
101-210-000-715.000 Employers FICA	21,326	22,260	23,313	23,313	21,180	21,180
101-210-000-719.000 Health Insurance	31,653	29,986	29,113	29,113	26,609	26,609
101-210-000-719.005 Health - MERS-Hlth Sav a/c	0	0	0	0	3,500	3,500
101-210-000-719.678 RX Drug Insurance	7,363	4,760	0	0	0	0
101-210-000-719.679 Health Insurance Deductible	0	2,577	5,860	5,860	4,500	4,500
101-210-000-723.000 Pension-MERS DC	0	0	0	0	2,412	2,412
101-210-000-722.000 Pension-General	16,567	17,219	22,348	22,348	20,341	20,341
101-210-000-724.000 Unemployment	2,334	1,951	1,710	1,710	2,178	2,178
101-210-000-724.001 Workers Compensation	379	371	424	424	373	373
101-210-000-725.000 Other Fringe Benefits	1,659	2,154	3,149	3,149	3,769	3,769
	362,530	368,491	391,164	443,234	361,736	361,736
Material and Supplies:						
101-210-000-726.000 Office Supplies	3,833	3,155	4,500	4,500	4,500	4,500
101-210-000-737.000 Publications	6,469	7,949	8,000	8,000	8,000	8,000
	10,302	11,104	12,500	12,500	12,500	12,500
Contractual and Other:						
101-210-000-818.000 Contractual Services	80	1,505	5,000	5,000	5,000	5,000
101-210-000-826.000 Legal Fees	195	166	630	630	1,000	1,000
101-210-000-827.000 Witness Fees	36	88	300	300	300	300
101-210-000-853.000 Telephone	1,150	1,168	1,200	1,200	1,200	1,200
101-210-000-873.000 Travel	38	248	400	400	400	400
101-210-000-934.000 Office Equipment Maintenanc	678	1,999	1,720	1,720	1,900	1,900
101-210-000-958.000 Memberships & Dues	2,303	2,018	2,645	2,645	2,645	2,645
101-210-000-960.000 Education & Training	135	380	900	900	900	900
	4,615	7,572	12,795	12,795	13,345	13,345
City Attorney	377,447	387,167	416,459	468,529	387,581	387,581

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: City Clerk</i>				
<i>Fund-Activity: 101-215</i>				
CLRK	City Clerk (after 3/31/14)			
009	Records & Elections Coordinator	1		45,000
PT	Part-Time Clerk-Typist		1	12,000
		<u>1</u>	<u>1</u>	<u>57,000</u>
Add:	Allocation of City Treasurer/City Clerk (7/1/13-3/31/14)			15,000
Less:	Allocation To City Clerk-Elections 101-192: Permanent (30%)			<u>-15,000</u>
Activity Total				<u><u>57,000</u></u>

**City Clerk/City Clerk-Elections
Activity Personnel Chart**



City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

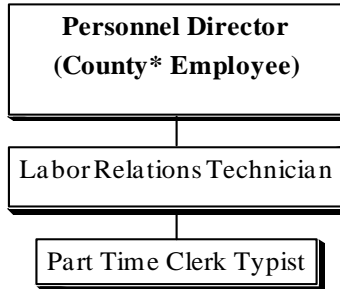
Fund 101 General Fund
Dept 215 City Clerk

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
101-215-000-702.000 Termination Pay	4,333	0	0	41,180	0	0
101-215-000-706.000 Salaries and Wages	101,257	106,417	110,882	93,217	45,000	45,000
101-215-000-707.000 Wages-Temporary	19,150	18,574	18,720	18,720	12,000	12,000
101-215-000-709.000 Overtime	1,263	1,327	500	700	1,000	1,000
101-215-000-715.000 Employers FICA	9,134	9,681	9,915	11,767	4,476	4,476
101-215-000-719.000 Health Insurance	17,286	20,958	20,312	20,312	11,963	11,963
101-215-000-719.678 RX Drug Insurance	4,820	5,333	0	0	0	0
101-215-000-719.679 Health Insurance Deductible	0	738	4,432	4,432	1,530	1,530
101-215-000-722.000 Pension-General	8,739	10,194	10,999	11,104	5,822	5,822
101-215-000-724.000 Unemployment	1,144	973	1,059	283	672	672
101-215-000-724.001 Workers Compensation	170	182	220	183	208	208
101-215-000-725.000 Other Fringe Benefits	128	69	2,226	2,403	868	868
	167,424	174,446	179,265	204,301	83,539	83,539
Material and Supplies:						
101-215-000-726.000 Office Supplies	4,706	5,890	6,000	6,000	6,000	6,000
101-215-000-737.000 Publications	222	324	500	500	500	500
	4,928	6,214	6,500	6,500	6,500	6,500
Contractual and Other:						
101-215-000-818.000 Contractual Services	6,923	6,872	6,000	8,000	8,000	8,000
101-215-000-853.000 Telephone	604	632	800	430	600	600
101-215-000-873.000 Travel	0	0	50	50	50	50
101-215-000-900.000 Printing & Publishing	10,065	4,685	2,500	5,000	4,000	4,000
101-215-000-934.000 Office Equipment Maintenanc	220	0	700	700	700	700
101-215-000-958.000 Memberships & Dues	235	235	400	50	400	400
101-215-000-960.000 Education & Training	0	0	250	250	250	250
	18,047	12,424	10,700	14,480	14,000	14,000
Capital Outlay:						
101-215-000-983.000 Office Equipment	0	0	2,000	2,000	2,000	2,000
	0	0	2,000	2,000	2,000	2,000
City Clerk	190,399	193,084	198,465	227,281	106,039	106,039

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Personnel</i>				
<i>Fund-Activity: 101-226</i>				
PT	Part-Time Clerk-Typist		1	5,000
006	Labor Relations Technician	1		53,186
Activity Total		1	1	58,186

Personnel
Activity Personnel Chart



City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 226 Personnel

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
101-226-000-702.000 Termination Pay	8,088	0	0	0	0	0
101-226-000-706.000 Salaries and Wages	153,446	53,315	52,399	52,399	53,186	53,186
101-226-000-707.000 Wages-Temporary	72	0	5,000	2,500	5,000	5,000
101-226-000-709.000 Overtime	5,021	3,299	4,800	3,000	4,000	4,000
101-226-000-715.000 Employers FICA	13,153	4,500	5,141	4,000	5,000	5,000
101-226-000-719.000 Health Insurance	14,094	0	0	0	0	0
101-226-000-719.678 RX Drug Insurance	2,952	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	9,078	5,401	5,198	5,198	6,659	6,659
101-226-000-724.000 Unemployment	1,098	341	342	342	554	554
101-226-000-724.001 Workers Compensation	696	81	504	80	82	82
101-226-000-725.000 Other Fringe Benefits	1,636	600	934	934	972	972
	209,334	67,537	74,318	68,453	75,453	75,453
Material and Supplies:						
101-226-000-726.000 Office Supplies	1,935	551	500	500	500	500
101-226-000-737.000 Publications	23	0	500	500	500	500
	1,958	551	1,000	1,000	1,000	1,000
Contractual and Other:						
101-226-000-818.000 Contractual Services	11,110	26,638	20,000	37,000	32,000	32,000
101-226-000-818.226 Contractual Services-County	0	101,711	85,871	85,871	99,212	99,212
101-226-000-853.000 Telephone	1,518	1,403	500	1,362	1,362	1,362
101-226-000-873.000 Travel	0	48	0	0	0	0
101-226-000-900.000 Printing & Publishing	412	0	500	300	500	500
101-226-000-934.000 Office Equipment Maintenan	0	0	300	100	300	300
101-226-000-946.000 Office Equipment Rental	50	0	0	0	0	0
101-226-000-958.000 Memberships & Dues	25	25	300	300	300	300
101-226-000-960.000 Education & Training	35	443	1,000	800	1,000	1,000
101-226-000-960.001 Training-City Wide	114	0	0	0	0	0
101-226-000-960.002 Training-New Recruitment	375	0	0	0	0	0
	13,639	130,268	108,471	125,733	134,674	134,674
Personnel	224,931	198,356	183,789	195,186	211,127	211,127

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Purchasing</i>				
<i>Fund-Activity: 101-233</i>				
010	Purchasing Coordinator	1		61,245
	Activity Total	1		61,245

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

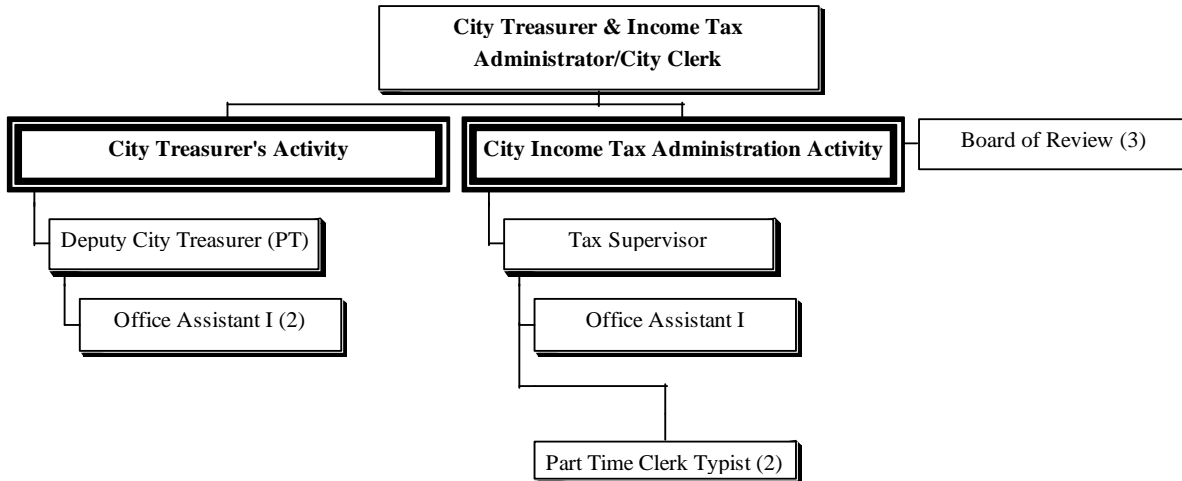
Fund 101 General Fund
Dept 233 Purchasing

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
101-233-000-706.000 Salaries and Wages	53,846	56,982	60,064	60,064	61,245	61,245
101-233-000-715.000 Employers FICA	3,880	4,153	4,595	4,595	4,686	4,686
101-233-000-719.000 Health Insurance	16,845	17,666	12,515	12,515	14,658	14,658
101-233-000-719.678 RX Drug Insurance	3,301	2,365	0	0	0	0
101-233-000-719.679 Health Insurance Deductible	0	1,051	2,320	2,320	1,800	1,800
101-233-000-722.000 Pension-General	4,562	5,405	5,959	5,959	7,668	7,668
101-233-000-724.000 Unemployment	365	340	342	342	363	363
101-233-000-724.001 Workers Compensation	75	82	83	83	86	86
101-233-000-725.000 Other Fringe Benefits	-584	-521	972	972	994	994
	82,290	87,523	86,850	86,850	91,500	91,500
Material and Supplies:						
101-233-000-726.000 Office Supplies	1,236	495	2,500	3,486	2,500	2,500
101-233-000-737.000 Publications	75	0	75	75	75	75
	1,311	495	2,575	3,561	2,575	2,575
Contractual and Other:						
101-233-000-853.000 Telephone	611	598	600	600	600	600
101-233-000-873.000 Travel	101	79	300	300	300	300
101-233-000-900.000 Printing & Publishing	50	0	150	150	150	150
101-233-000-946.000 Office Equipment Rental	-3,256	-3,156	1,000	0	0	0
101-233-000-958.000 Memberships & Dues	230	355	415	415	415	415
	-2,264	-2,124	2,465	1,465	1,465	1,465
Capital Outlay:						
101-233-000-983.000 Office Equipment	0	0	0	0	0	0
	0	0	0	0	0	0
Purchasing	81,337	85,894	91,890	91,876	95,540	95,540

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Personnel Schedule

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: City Treasurer</i>					
<i>Fund-Activity: 101-253</i>					
304		Office Assistant II	2		80,209
ELEC		City Treasurer/Acting City Clerk *	1		100,500
PT		Deputy City Treasurer		1	45,242
Activity Total			3	1	225,951
Less: Allocation of City Treasurer/City Clerk to 101-215 (City Clerk pay)					-15,000
					210,951

**City Treasurer & Income Tax
Activity Personnel Chart**



* City Clerk designation is for 4/1/13 - 3/31/14. Only the City Clerk pay for 7/1/13 - 3/31/14 is shown above.

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

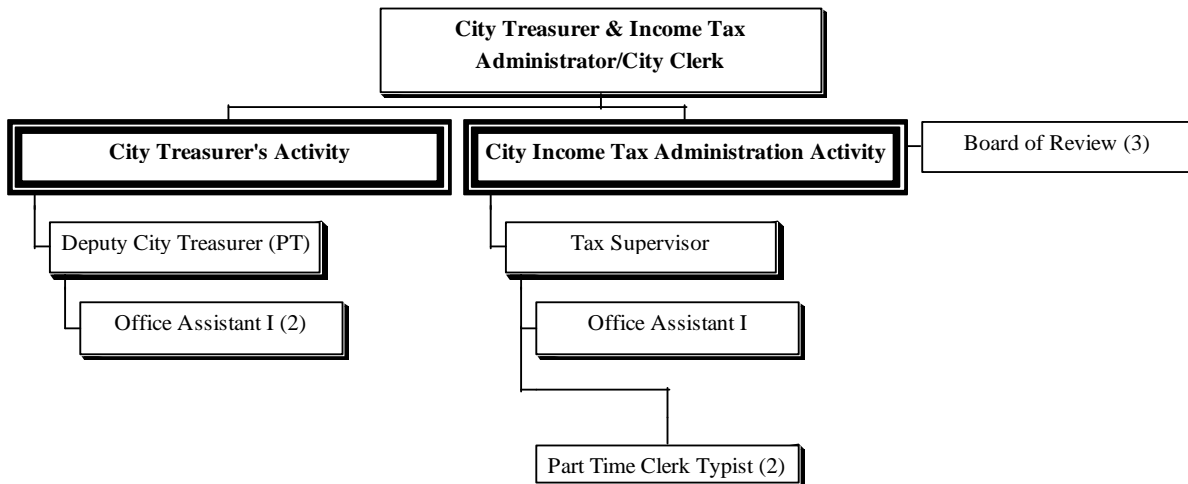
Fund 101 General Fund
Dept 253 City Treasurer

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
101-253-000-702.000 Termination Pay	0	0	0	0	0	0
101-253-000-706.000 Salaries and Wages	144,633	151,416	195,433	152,000	165,709	165,709
101-253-000-707.000 Wages-Temporary	35,494	39,063	0	45,000	45,242	45,242
101-253-000-715.000 Employers FICA	13,617	14,778	14,951	15,071	16,137	16,137
101-253-000-719.000 Health Insurance	36,210	33,636	25,110	25,110	25,690	25,690
101-253-000-719.678 RX Drug Insurance	7,367	8,158	0	2,800	0	0
101-253-000-719.679 Health Insurance Deductible	0	1,000	5,500	5,500	5,130	5,130
101-253-000-722.000 Pension-General	14,263	15,315	15,002	15,078	20,747	20,747
101-253-000-724.000 Unemployment	1,187	1,023	1,368	1,368	1,397	1,397
101-253-000-724.001 Workers Compensation	347	425	949	949	1,013	1,013
101-253-000-725.000 Other Fringe Benefits	312	767	2,986	2,986	2,888	2,888
	253,430	265,581	261,299	265,862	283,953	283,953
Material and Supplies:						
101-253-000-726.000 Office Supplies	3,089	2,766	4,140	4,140	4,145	4,145
101-253-000-737.000 Publications	560	0	843	843	690	690
	3,649	2,766	4,983	4,983	4,835	4,835
Contractual and Other:						
101-253-000-818.000 Contractual Service	775	1,238	2,000	2,000	2,000	2,000
101-253-000-853.000 Telephone	997	908	1,000	1,000	1,000	1,000
101-253-000-873.000 Travel	0	80	75	97	75	75
101-253-000-934.000 Office Equipment Maintenananc	626	225	1,625	1,625	1,625	1,625
101-253-000-935.000 Software Maintenance	0	1,240	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
	2,408	3,701	8,825	8,847	8,825	8,825
Capital Outlay:						
101-253-000-983.000 Office Equipment	163	0	1,600	1,600	2,000	2,000
101-253-000-984.000 Software Purchase	2,120	2,163	0	0	0	0
	2,283	2,163	1,600	1,600	2,000	2,000
City Treasurer	261,770	274,211	276,707	281,292	299,613	299,613

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: City Income Tax Administration</i>				
<i>Fund-Activity: 101-254</i>				
008	Tax Supervisor	1		64,643
304	Office Assistant II	1		37,265
PT	Part-Time Clerk-Typist		2	27,000
PT	Board of Review		3	750
Activity Total		2	5	129,658

**City Treasurer & Income Tax
Activity Personnel Chart**



City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

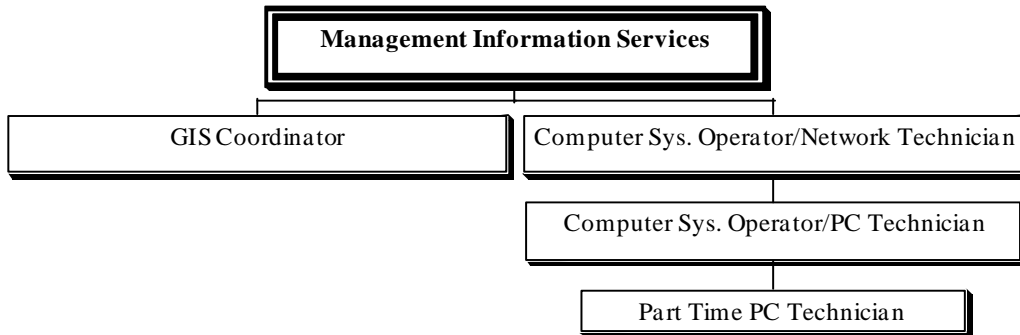
Fund 101 General Fund
Dept 254 City Income Tax Administration

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
101-254-000-702.000 Termination Pay	0	0	0	0	0	0
101-254-000-706.000 Salaries and Wages	66,447	75,236	95,789	95,789	101,908	101,908
101-254-000-707.000 Wages-Temporary	23,136	22,496	27,750	27,750	27,750	27,750
101-254-000-715.000 Employers FICA	6,899	7,644	9,451	9,451	9,919	9,919
101-254-000-719.000 Health Insurance	31,214	24,531	13,191	13,191	14,840	14,840
101-254-000-719.678 RX Drug Insurance	6,604	6,970	0	2,210	0	0
101-254-000-719.679 Health Insurance Deductible	0	0	2,200	2,200	1,800	1,800
101-254-000-722.000 Pension-General	6,936	8,525	9,503	9,503	12,759	12,759
101-254-000-724.000 Unemployment	720	631	1,026	1,026	1,089	1,089
101-254-000-724.001 Workers Compensation	-4	17	171	171	181	181
101-254-000-725.000 Other Fringe Benefits	852	721	1,922	1,922	2,116	2,116
	142,804	146,771	161,003	163,213	172,362	172,362
Material and Supplies:						
101-254-000-726.000 Office Supplies	27,080	28,752	27,600	27,600	27,600	27,600
101-254-000-737.000 Publications	278	0	1,000	1,000	1,000	1,000
	27,358	28,752	28,600	28,600	28,600	28,600
Contractual and Other:						
101-254-000-853.000 Telephone	0	190	400	400	400	400
101-254-000-934.000 Office Equipment Maintenanc	547	0	1,050	1,050	1,050	1,050
101-254-000-935.000 Software Maintenance	6,563	0	6,700	6,563	6,700	6,700
	7,110	190	8,150	8,013	8,150	8,150
Capital Outlay:						
101-254-000-983.000 Office Equipment	0	1,812	1,600	1,600	2,000	2,000
	0	1,812	1,600	1,600	2,000	2,000
City Income Tax Administration	177,272	177,525	199,353	201,426	211,112	211,112

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Management Information Services</i>				
<i>Fund-Activity: 101-258</i>				
010	GIS Coordinator	1		63,614
306	Comp.Sys. Oper./PC Tech.	1		43,144
309	Computer Sys. Oper./Network Tech.	1		63,856
PT	Part Tme PC Technician		1	15,600
		3		186,214
Add: Allocation of Staff Acct./Acting IS Coord. from 101-201 Finance (Acting pay)				9,012
Activity Total				195,226

Management Information Services
Activity Personnel Chart



City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

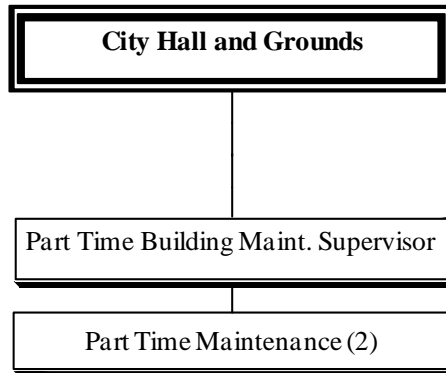
Fund 101 General Fund
Dept 258 Management Information Services

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
101-258-000-702.000 Termination Pay	4,669	0	0	0	0	0
101-258-000-706.000 Salaries and Wages	155,780	115,376	120,931	167,913	179,626	179,626
101-258-000-707.000 Wages - Temporary	2,366	17,272	0	240	15,600	15,600
101-258-000-709.000 Overtime	1,915	3,191	3,500	4,545	3,500	3,500
101-258-000-715.000 Employers FICA	12,590	10,412	9,251	12,594	14,885	14,885
101-258-000-719.000 Health Insurance	36,708	28,792	25,500	40,643	39,509	39,509
101-258-000-719.678 RX Drug Insurance	7,834	7,215	0	4,186	0	0
101-258-000-719.679 Health Insurance Deductible	0	1,064	4,780	952	5,504	5,504
101-258-000-722.000 Pension-General	13,663	11,193	11,996	15,089	22,490	22,490
101-258-000-724.000 Unemployment	1,193	1,349	723	1,155	1,494	1,494
101-258-000-724.001 Workers Compensation	232	195	167	236	273	273
101-258-000-725.000 Other Fringe Benefits	1,578	987	2,132	1,858	3,215	3,215
	238,528	197,046	178,980	249,411	286,096	286,096
Material and Supplies:						
101-258-000-726.000 Office Supplies	1,483	1,276	720	771	700	700
101-258-000-726.001 Data Processing Supplies	5,598	6,230	2,500	2,470	2,500	2,500
	7,081	7,506	3,220	3,241	3,200	3,200
Contractual and Other:						
101-258-000-818.000 Contractual Services	24,575	34,170	89,520	14,991	14,225	14,225
101-258-000-818.028 Contractual Services-GIS	5,941	6,271	2,075	9,912	10,750	10,750
101-258-000-818.061 Contractual Services-Website	0	0	25,000	0	0	0
101-258-000-853.000 Telephone	6,391	7,905	9,300	8,295	9,600	9,600
101-258-000-873.000 Travel	311	452	500	501	500	500
101-258-000-935.000 Software Maintenance	12,467	23,675	25,000	22,049	25,000	25,000
101-258-000-960.000 Education & Training	0	0	0	0	8,000	8,000
	49,685	72,473	151,395	55,748	68,075	68,075
Capital Outlay:						
101-258-000-977.000 Equipment	4,029	0	27,378	12,378	19,059	19,059
101-258-000-984.000 Software Purchase	33,531	50,428	0	756	0	0
	37,560	50,428	27,378	13,134	19,059	19,059
Management Information Services	332,854	327,453	360,973	321,534	376,430	376,430

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: City Hall & Grounds</i>				
<i>Fund-Activity: 101-265</i>				
PT	Building Maintenance Supervisor		1	39,150
PT	Part-Time Maintenance		2	25,347
Activity Total			3	64,497
Less: Allocation To City Clerk-Elections 101-192: Building Maintenance Supvsr.				-2,125
				62,372

City Hall and Grounds
Activity Personnel Chart



City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 265 City Hall & Grounds

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
101-265-000-702.000 Termination Pay	0	0	24,305	24,305	0	0
101-265-000-706.000 Salaries and Wages	45,233	46,615	0	0	0	0
101-265-000-707.000 Wages-Temporary	20,548	17,145	63,636	63,636	62,372	62,372
101-265-000-709.000 Overtime	7,054	4,470	1,000	1,000	1,000	1,000
101-265-000-715.000 Employers FICA	5,779	5,540	6,835	7,000	4,772	4,772
101-265-000-719.000 Health Insurance	12,621	10,879	1,513	891	0	0
101-265-000-719.678 RX Drug Insurance	2,661	1,907	0	0	0	0
101-265-000-719.679 Health Insurance Deductible	0	946	337	201	0	0
101-265-000-722.000 Pension-General	4,662	5,116	545	584	0	0
101-265-000-724.000 Unemployment	943	873	998	998	865	865
101-265-000-724.001 Workers Compensation	1,763	1,739	1,542	1,542	974	974
101-265-000-725.000 Other Fringe Benefits	269	104	136	17	0	0
	101,533	95,334	100,847	100,174	69,983	69,983
Material and Supplies:						
101-265-000-751.000 Gasoline	2,190	2,471	2,000	2,500	2,500	2,500
101-265-000-758.000 Laundry	2,429	1,228	800	1,000	1,000	1,000
101-265-000-776.000 Custodial Supplies	7,942	11,120	13,450	13,750	13,750	13,750
	12,561	14,819	16,250	17,250	17,250	17,250
Contractual and Other:						
101-265-000-818.000 Contractual Services	40,841	27,871	35,180	35,180	38,200	38,200
101-265-000-818.265 Contractual Services-City Hal	25,988	47,559	44,241	44,241	45,400	45,400
101-265-000-853.000 Telephone	4,072	4,153	4,100	4,100	4,100	4,100
101-265-000-914.000 Insurance	7,656	7,652	7,652	7,732	7,732	7,732
101-265-000-920.000 Utilities	102,135	108,136	105,000	105,000	105,000	105,000
101-265-000-931.000 Building Maintenance	22,792	15,772	16,850	18,000	18,000	18,000
101-265-000-933.000 Equipment Maintenance	5,378	5,369	5,357	6,385	6,000	6,000
101-265-000-939.000 Vehicle Maintenance	542	300	500	800	800	800
101-265-000-944.661 Equipment Lease - MP	4,302	4,355	4,360	0	0	0
	213,706	221,167	223,240	221,438	225,232	225,232
City Hall & Grounds	327,800	331,320	340,337	338,862	312,465	312,465

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Cemeteries</i>				
<i>Fund-Activity: 101-276</i>				
304	Landscape Technician I	1		39,465
PT	Part Time Laborer		4	28,650
Activity Total		1	4	68,115
Add: From 101-697 - Parks & Facilities Supervisor (50%)				26,058
From 208-691 - Maintenance Worker II (33 %)				8,279
				102,452

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 276 Cemeteries

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
101-276-000-702.000 Termination Pay	10,408	9,793	0	0	0	0
101-276-000-706.000 Salaries and Wages	166,898	76,975	83,360	83,360	73,802	73,802
101-276-000-707.000 Wages-Temporary	18,066	20,702	40,000	40,000	28,650	28,650
101-276-000-709.000 Overtime	3,579	3,345	3,640	3,640	3,500	3,500
101-276-000-715.000 Employers FICA	14,804	11,089	9,645	9,645	8,105	8,105
101-276-000-719.000 Health Insurance	42,877	15,067	13,191	13,191	19,943	19,943
101-276-000-719.678 RX Drug Insurance	9,257	4,312	0	1,870	0	0
101-276-000-719.679 Health Insurance-Deductible	0	0	3,300	3,300	2,100	2,100
101-276-000-722.000 Pension-General	14,856	7,902	8,630	8,630	9,240	9,240
101-276-000-724.000 Unemployment	1,877	2,036	1,710	1,710	1,760	1,760
101-276-000-724.001 Workers Compensation	3,950	2,393	2,667	2,667	3,610	3,610
101-276-000-725.000 Other Fringe Benefits	1,117	1,553	3,905	3,535	1,517	1,517
	<u>287,689</u>	<u>155,167</u>	<u>170,048</u>	<u>171,548</u>	<u>152,227</u>	<u>152,227</u>
Material and Supplies:						
101-276-000-726.000 Office Supplies	767	742	400	400	400	400
101-276-000-740.000 Operating Supplies	3,527	25	2,000	2,000	1,400	1,400
101-276-000-751.000 Gasoline	24,822	6,929	24,000	24,000	24,000	24,000
101-276-000-755.000 Safety Supplies	180	447	500	513	600	600
101-276-000-756.000 Miscellaneous Supplies	595	733	3,000	4,440	5,000	5,000
101-276-000-758.000 Laundry	1,677	682	1,000	1,000	1,000	1,000
101-276-000-759.000 Small Tools	1,850	0	1,000	0	0	0
101-276-000-776.000 Custodial Supplies	1,099	1,225	1,500	1,500	1,500	1,500
101-276-000-778.000 Equipment Maint. Supplies	11,812	539	20,000	20,000	20,000	20,000
101-276-000-782.000 Materials	3,283	3,786	3,500	3,500	3,000	3,000
101-276-000-783.000 Seed And Sod	276	0	3,000	2,560	3,000	3,000
	<u>49,888</u>	<u>15,108</u>	<u>59,900</u>	<u>59,913</u>	<u>59,900</u>	<u>59,900</u>
Contractual and Other:						
101-276-000-818.000 Contractual Services	12,916	9,211	2,400	3,789	3,702	3,702
101-276-000-818.025 Contractual Services-DPW	0	0	550	550	550	550
101-276-000-853.000 Telephone	2,206	1,795	1,000	1,000	1,000	1,000
101-276-000-873.000 Travel	88	0	0	0	0	0
101-276-000-920.000 Utilities	17,509	15,743	10,000	10,000	10,000	10,000
101-276-000-931.000 Building Maintenance	893	174	2,000	2,000	2,000	2,000
101-276-000-933.000 Equipment Maintenance	12,998	63	2,000	2,000	2,000	2,000
101-276-000-938.000 Grounds Maintenance	5,344	599	2,000	511	600	600
101-276-000-943.000 Equipment Rental - MP	896	7,420	0	0	0	0
101-276-000-958.000 Memberships & Dues	35	0	102	102	100	100
101-276-000-960.000 Education & Training	0	535	0	100	100	100
101-276-000-966.000 Public Works Overhead	912	6,920	0	0	0	0
101-276-000-967.000 Engineering Overhead	35	0	0	0	0	0
	<u>53,832</u>	<u>42,460</u>	<u>20,052</u>	<u>20,052</u>	<u>20,052</u>	<u>20,052</u>
Capital Outlay:						
101-276-000-982.000 Machinery & Equipment	11,806	0	0	0	12,000	12,000
101-276-000-984.000 Software	0	8,197	0	0	0	0
	<u>11,806</u>	<u>8,197</u>	<u>0</u>	<u>0</u>	<u>12,000</u>	<u>12,000</u>
Cemeteries	403,215	220,932	250,000	251,513	244,179	244,179

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 299 Unallocated

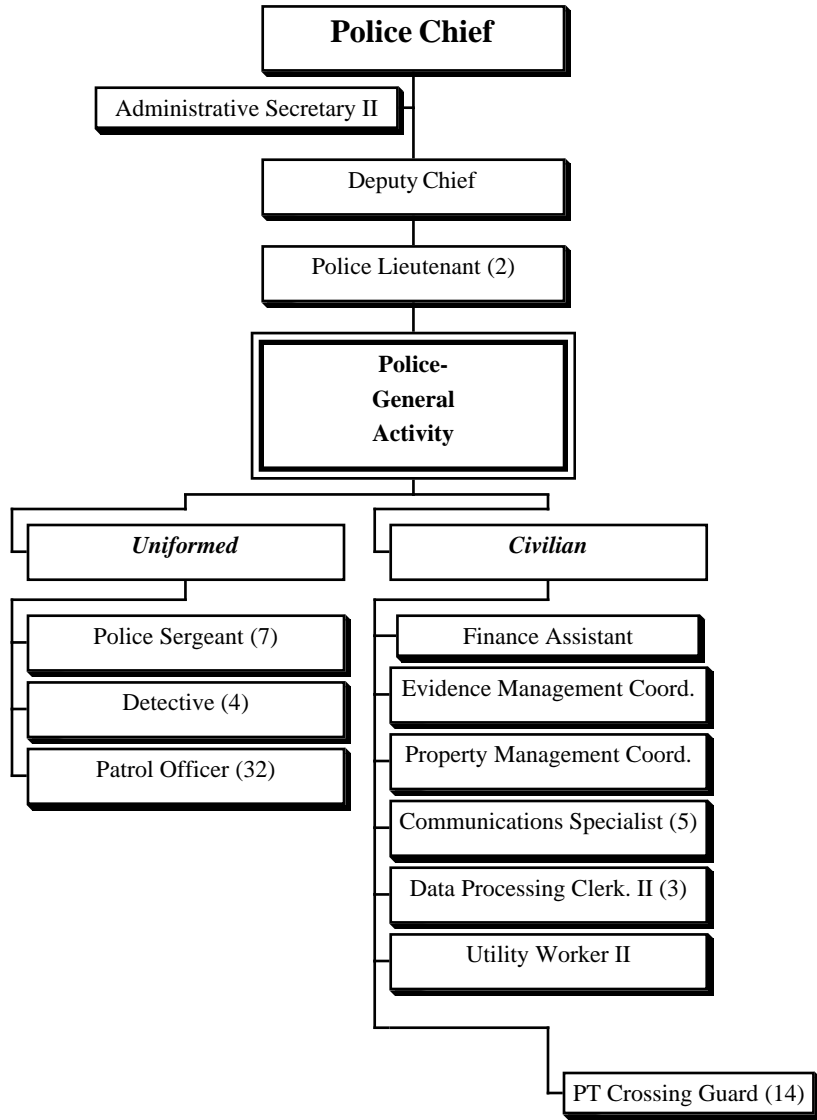
Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
101-299-000-706.000 Salaries-Ret. Health Stipend	101,445	117,925	120,000	112,000	96,000	96,000
101-299-000-715.000 Employers FICA (Ret.)	7,756	9,039	9,945	8,568	7,344	7,344
	109,201	126,964	129,945	120,568	103,344	103,344
Materials and Supplies:						
101-299-000-730.000 Postage	88,075	101,946	105,000	116,000	120,000	120,000
	88,075	101,946	105,000	116,000	120,000	120,000
Contractual and Other:						
101-299-000-719.001 Health Insurance-Retirees	188,045	188,164	225,000	175,000	200,000	200,000
101-299-000-808.000 Audit Fees	28,693	24,560	25,100	25,130	25,630	25,630
101-299-000-818.000 Contractual Services	7,780	12,289	8,000	26,000	10,000	10,000
101-299-000-818.057 Incubator Costs	11,605	658	0	2,900	0	0
101-299-000-880.000 Comm. Promotion	27,574	42,031	40,000	45,000	45,000	45,000
101-299-000-914.000 Insurance	68,251	66,935	66,935	61,793	61,793	61,793
101-299-000-914.001 Insurance-Ded. Portion	6,300	5,000	5,000	16,500	10,000	10,000
101-299-000-956.001 Contingency	0	0	1,735	0	3,500	3,500
101-299-000-962.000 Uncollectible Accounts	58,533	98,712	50,000	65,000	65,000	65,000
101-299-000-962.440 Uncollect. Accts-Income Tax	100,000	100,000	100,000	100,000	100,000	100,000
101-299-000-963.000 Miscellaneous	1,383	1,612	2,500	2,500	2,500	2,500
	498,164	539,961	524,270	519,823	523,423	523,423
Unallocated	695,440	768,871	759,215	756,391	746,767	746,767



City of Jackson
Fiscal Year 2013/14 Adopted Budget
General Fund
Police Department Summary

Activity #	Activity Name	Adopted Budget
101-301	Police Department (General)	\$ 7,848,957
101-313	Consortium Training	13,069
101-314	In-Service Training	<u>2,756</u>
General Fund Total - Police Department		<u>\$ 7,864,782</u>

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



City of Jackson
Fiscal Year 2013/14 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Police Department</i>				
<i>Fund-Activity: 101-301</i>				
006	Administrative Secretary II	1		47,544
006	Evidence Mgt. Coordinator	1		47,544
006	Property Mgt. Coordinator	1		47,544
007	Finance Assistant	1		48,367
016	Deputy Chief	1		91,059
020	Police Chief	1		106,372
082	Patrol Officer	32		1,941,035
084	Detective	4		269,374
085	Police Sergeant	7		531,836
087	Police Lieutenant	2		164,716
303	Data Processing Clerk II	3		120,557
303	Communication Specialists	5		185,285
304	Utility Worker II	1		43,577
PT	Part-Time School Crossing Guard		14	59,284
Activity Total		60	14	3,704,094

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 301 Police Department

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
101-301-000-702.000 Termination Pay	89,034	71,367	0	40,622	23,736	23,736
101-301-000-706.000 Salaries and Wages	3,509,873	3,326,177	3,553,265	3,464,056	3,644,810	3,644,810
101-301-000-707.000 Wages-Temporary	72,149	64,826	67,154	63,077	59,284	59,284
101-301-000-709.000 Overtime	134,081	142,501	155,795	183,237	170,209	170,209
101-301-000-715.000 Employers FICA	90,700	89,943	92,927	90,450	96,670	96,670
101-301-000-719.000 Health Insurance	723,088	665,883	547,140	532,673	612,977	612,977
101-301-000-719.005 Health Insurance-MERS HSA	0	0	0	3,295	0	0
101-301-000-719.678 RX Drug Insurance	151,610	182,630	0	48,248	0	0
101-301-000-719.679 Health Insurance Deductible	9,031	9,040	104,300	51,555	80,550	80,550
101-301-000-722.000 Pension-General	45,889	51,732	55,079	53,931	67,959	67,959
101-301-000-722.733 Pension-Police/Fire 345	1,659,398	1,753,168	1,986,277	1,986,277	2,057,468	2,057,468
101-301-000-723.000 Pension-MERS DC	0	0	0	2,760	7,274	7,274
101-301-000-724.000 Unemployment	26,292	22,407	25,308	23,399	26,862	26,862
101-301-000-724.001 Workers Compensation	51,330	49,462	50,046	50,658	51,658	51,658
101-301-000-725.000 Other Fringe Benefits	13,068	12,591	55,624	44,491	56,156	56,156
	6,575,543	6,441,727	6,692,915	6,638,729	6,955,613	6,955,613
Material and Supplies:						
101-301-000-726.000 Office Supplies	13,007	12,870	11,526	13,520	15,493	15,493
101-301-000-726.001 Data Processing Supplies	4,144	4,257	4,712	4,712	5,162	5,162
101-301-000-730.000 Postage	133	234	0	0	0	0
101-301-000-737.000 Publications	505	658	550	942	837	837
101-301-000-741.000 Ammunition	13,614	13,141	11,913	12,981	26,156	26,156
101-301-000-744.000 Uniform Allowance	15,820	19,010	23,127	23,127	27,364	27,364
101-301-000-751.000 Gasoline	111,727	123,912	147,204	147,204	138,690	138,690
101-301-000-756.000 Miscellaneous Supplies	3,403	2,513	6,173	5,873	6,851	6,851
101-301-000-757.000 Photography Supplies	8,221	5,085	7,564	5,592	8,139	8,139
101-301-000-758.000 Laundry	747	742	767	767	767	767
101-301-000-760.000 Medical Supplies	382	888	2,286	1,998	930	930
101-301-000-761.000 Tracking Narc. Dog - Supplies	1,591	0	0	0	0	0
101-301-000-776.000 Custodial Supplies	3,065	2,903	3,808	3,253	3,748	3,748
101-301-000-778.000 Equipment Maint. Supplies	9,429	8,082	19,342	22,786	17,361	17,361
	185,788	194,295	238,972	242,755	251,498	251,498
Contractual and Other:						
101-301-000-817.000 Consultant Services	7,875	15,427	12,050	12,050	17,190	17,190
101-301-000-818.000 Contractual Services	3,144	3,657	2,775	11,389	11,389	11,389
101-301-000-820.000 Special Investigations	4,015	2,460	2,445	2,445	1,000	1,000
101-301-000-823.000 Medical Services	5,674	4,230	4,689	4,516	4,364	4,364
101-301-000-853.000 Telephone	43,134	36,976	37,200	38,427	31,848	31,848
101-301-000-873.000 Travel	3,283	4,711	2,991	2,991	7,302	7,302
101-301-000-900.000 Printing & Publishing	3,997	6,636	5,593	2,684	7,282	7,282
101-301-000-914.000 Insurance	114,366	91,154	91,154	85,298	85,298	85,298
101-301-000-914.001 Insurance-Ded. Portion	6,000	2,948	10,000	5,000	10,000	10,000
101-301-000-919.001 Physical Agility Testing	29,664	37,885	31,557	31,557	32,233	32,233
101-301-000-920.000 Utilities	46,035	40,713	49,159	45,764	45,712	45,712
101-301-000-931.000 Building Maintenance	17,469	35,759	28,855	28,855	25,631	25,631
101-301-000-933.000 Equipment Maintenance	28,386	25,095	32,551	26,929	28,189	28,189

Continued

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Contractual and Other:(Cont'd.)						
101-301-000-934.000 Office Equipment Maintenanc	41,297	28,042	35,661	28,973	37,941	37,941
101-301-000-939.000 Vehicle Maintenance	60,512	56,256	80,229	80,229	77,476	77,476
101-301-000-942.000 Building Rental/Lease	5,419	5,419	5,460	5,419	5,460	5,460
101-301-000-946.000 Office Equipment Rental	24,598	56,100	32,402	32,402	32,402	32,402
101-301-000-958.000 Memberships & Dues	1,410	1,075	1,900	1,345	2,495	2,495
101-301-000-960.000 Education & Training	17,361	18,061	19,737	17,985	22,932	22,932
101-301-000-963.000 Miscellaneous	337	11	0	0	0	0
101-301-000-969.000 Contribution to JED	37,789	39,678	41,664	41,664	43,748	43,748
	501,765	512,293	528,072	505,922	529,892	529,892
Capital Outlay:						
101-301-000-976.000 Building Additions	0	0	0	0	15,000	15,000
101-301-000-981.000 Furniture	0	0	0	5,346	0	0
101-301-000-983.000 Office Equipment	0	0	7,574	7,574	7,574	7,574
101-301-000-985.000 Vehicles	56,777	0	76,000	66,665	89,380	89,380
101-301-000-986.000 Radio Equipment	9,079	0	0	0		
	65,856	0	83,574	79,585	111,954	111,954
Police Department	7,328,952	7,148,315	7,543,533	7,466,991	7,848,957	7,848,957

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 303 Police Youth Services-JPS

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
101-303-000-702.000 Termination Pay	2,815	0	0	0	0	0
101-303-000-706.000 Salaries and Wages	110,580	0	0	0	0	0
101-303-000-709.000 Overtime	3,741	0	0	0	0	0
101-303-000-715.000 Employer's FICA	1,761	0	0	0	0	0
101-303-000-719.000 Health Insurance	32,373	0	0	0	0	0
101-303-000-719.678 RX Drug Insurance	6,256	0	0	0	0	0
101-303-000-722.733 Pension-Police/Fire 345	74,798	0	0	0	0	0
101-303-000-724.000 Unemployment	731	0	0	0	0	0
101-303-000-724.001 Workers Compensation	1,844	0	0	0	0	0
101-303-000-725.000 Other Fringe Benefits	-1,121	0	0	0	0	0
	<u>233,778</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contractual and Other:						
101-303-000-919.001 Physical Agility Testing	183	0	0	0	0	0
	<u>183</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Police Youth Services-JPS	<u>233,961</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

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

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

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
101-308-212-709.000 Overtime	0	3,807	0	7,579	0	0
101-308-212-715.000 Employers FICA	0	55	0	110	0	0
101-308-212-724.001 Workers Compensation	0	38	0	76	0	0
	<u>0</u>	<u>3,900</u>	<u>0</u>	<u>7,765</u>	<u>0</u>	<u>0</u>
2011/12 STEP Grant	<u>0</u>	<u>3,900</u>	<u>0</u>	<u>7,765</u>	<u>0</u>	<u>0</u>

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
101-308-213-709.000 Overtime	0	0	11,484	11,484	0	0
101-308-213-715.000 Employers FICA	0	0	166	166	0	0
101-308-213-724.001 Workers Compensation	0	0	115	115	0	0
	<u>0</u>	<u>0</u>	<u>11,765</u>	<u>11,765</u>	<u>0</u>	<u>0</u>
2012/13 STEP Grant	<u>0</u>	<u>0</u>	<u>11,765</u>	<u>11,765</u>	<u>0</u>	<u>0</u>

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 311 OSHP Grant
Sub. Act. 210 2009/10

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
101-311-210-709.000 Overtime	4,992	0	0	0	0	0
101-311-210-715.000 Employers FICA	73	0	0	0	0	0
101-311-210-724.001 Workers Compensation	50	0	0	0	0	0
	<u>5,115</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2009/10 OSHP Grant	<u>5,115</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
101-311-211-709.000 Overtime	5,507	4,844	0	0	0	0
101-311-211-715.000 Employers FICA	80	70	0	0	0	0
101-311-211-724.001 Workers Compensation	55	49	0	0	0	0
	<u>5,642</u>	<u>4,963</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2010/11 OSHP Grant	<u>5,642</u>	<u>4,963</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
101-311-212-709.000 Overtime	0	1,157	0	1,551	0	0
101-311-212-715.000 Employers FICA	0	17	0	23	0	0
101-311-212-724.001 Workers Compensation	0	11	0	16	0	0
	<u>0</u>	<u>1,185</u>	<u>0</u>	<u>1,590</u>	<u>0</u>	<u>0</u>
2011/12 OSHP Grant-Belt	<u>0</u>	<u>1,185</u>	<u>0</u>	<u>1,590</u>	<u>0</u>	<u>0</u>

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
101-311-212-709.000 Overtime	0	0	14,642	14,642	0	0
101-311-212-715.000 Employers FICA	0	0	212	212	0	0
101-311-212-724.001 Workers Compensation	0	0	146	146	0	0
	<u>0</u>	<u>0</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>	<u>0</u>
2011/12 OSHP Grant-Belt	0	0	15,000	15,000	0	0

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
101-312-212-709.000 Overtime	0	4,747	0	3,919	0	0
101-312-212-715.000 Employers FICA	0	69	0	57	0	0
101-312-212-724.001 Workers Compensation	0	47	0	39	0	0
	<u>0</u>	<u>4,863</u>	<u>0</u>	<u>4,015</u>	<u>0</u>	<u>0</u>
2011/12 OSHP Grant-OWI	0	4,863	0	4,015	0	0

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 313 Consortium Training

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
101-313-000-706.000 Salaries and Wages	4,796	4,852	186	381	381	381
101-313-000-715.000 Employers FICA	81	93	14	30	30	30
101-313-000-722.000 Pension-General	16	0	0	38	38	38
101-313-000-724.001 Workers Compensation	70	68	4	4	4	4
	<u>4,963</u>	<u>5,013</u>	<u>204</u>	<u>453</u>	<u>453</u>	<u>453</u>
Material and Supplies:						
101-313-000-756.000 Miscellaneous Supplies	2,592	1,115	600	6,485	750	750
	<u>2,592</u>	<u>1,115</u>	<u>600</u>	<u>6,485</u>	<u>750</u>	<u>750</u>
Contractual and Other:						
101-313-000-818.000 Contractual Services	0	3,194	3,771	12,935	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	5,790	5,315	6,171	14,367	5,200	5,200
	<u>5,790</u>	<u>8,509</u>	<u>11,320</u>	<u>28,680</u>	<u>11,866</u>	<u>11,866</u>
Consortium Training	<u>13,345</u>	<u>14,637</u>	<u>12,124</u>	<u>35,618</u>	<u>13,069</u>	<u>13,069</u>

Fund 101 General Fund
Dept 314 In-Service Training

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Contractual and Other:						
101-314-000-873.000 Travel	0	0	0	0	0	0
101-314-000-960.000 Education & Training	10,169	8,826	4,486	14,805	2,756	2,756
	<u>10,169</u>	<u>8,826</u>	<u>4,486</u>	<u>14,805</u>	<u>2,756</u>	<u>2,756</u>
In-Service Training	<u>10,169</u>	<u>8,826</u>	<u>4,486</u>	<u>14,805</u>	<u>2,756</u>	<u>2,756</u>

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 315 MCOLES Training
Sub. Act. 211 2010/11

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
101-315-211-706.000 Salaries and Wages	3,807	0	0	0	0	0
101-315-211-715.000 Employers FICA	55	0	0	0	0	0
101-315-211-724.001 Workers Compensation	57	0	0	0	0	0
	<u>3,919</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Material and Supplies:						
101-315-211-751.000 Gasoline	1,460	0	0	0	0	0
101-315-211-756.000 Miscellaneous Supplies	0	0	0	0	0	0
	<u>1,460</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contractual and Other:						
101-315-211-818.000 Contractual Services	6,559	0	0	0	0	0
101-315-211-873.000 Travel	434	0	0	0	0	0
101-315-211-939.000 Vehicle Maintenance	12,282	0	0	0	0	0
	<u>19,275</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2010/11 MCOLES Training	<u>24,654</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
101-315-212-706.000 Salaries and Wages	0	3,934	0	0	0	0
101-315-212-715.000 Employers FICA	0	57	0	0	0	0
101-315-212-724.001 Workers Compensation	0	59	0	0	0	0
	<u>0</u>	<u>4,050</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Material and Supplies:						
101-315-212-751.000 Gasoline	0	1,226	0	0	0	0
	<u>0</u>	<u>1,226</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contractual and Other:						
101-315-212-818.000 Contractual Services	0	6,862	0	0	0	0
101-315-212-939.000 Vehicle Maintenance	0	9,866	0	0	0	0
	<u>0</u>	<u>16,728</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2011/12 MCOLES Training	<u>0</u>	<u>22,004</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
101-315-212-706.000 Salaries and Wages	0	0	4,845	4,845	0	0
101-315-212-715.000 Employers FICA	0	0	70	70	0	0
101-315-212-724.001 Workers Compensation	0	0	73	73	0	0
	<u>0</u>	<u>0</u>	<u>4,988</u>	<u>4,988</u>	<u>0</u>	<u>0</u>
Contractual and Other:						
101-315-212-818.000 Contractual Services	0	0	10,490	10,490	0	0
101-315-212-939.000 Vehicle Maintenance	0	0	12,000	12,000	0	0
	<u>0</u>	<u>0</u>	<u>22,490</u>	<u>22,490</u>	<u>0</u>	<u>0</u>
2012/13 MCOLES Training	<u>0</u>	<u>0</u>	<u>27,478</u>	<u>27,478</u>	<u>0</u>	<u>0</u>

Fund 101 General Fund
Dept 318 Homeland Security Grant

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Contractual and Other:						
101-318-000-982.001 Machinery & Equipment	0	0	84,238	84,238	0	0
101-318-000-986.001 Radio Equipment	38,030	0	207,950	207,950	0	0
	<u>38,030</u>	<u>0</u>	<u>292,188</u>	<u>292,188</u>	<u>0</u>	<u>0</u>
Homeland Security Grant	<u>38,030</u>	<u>0</u>	<u>292,188</u>	<u>292,188</u>	<u>0</u>	<u>0</u>

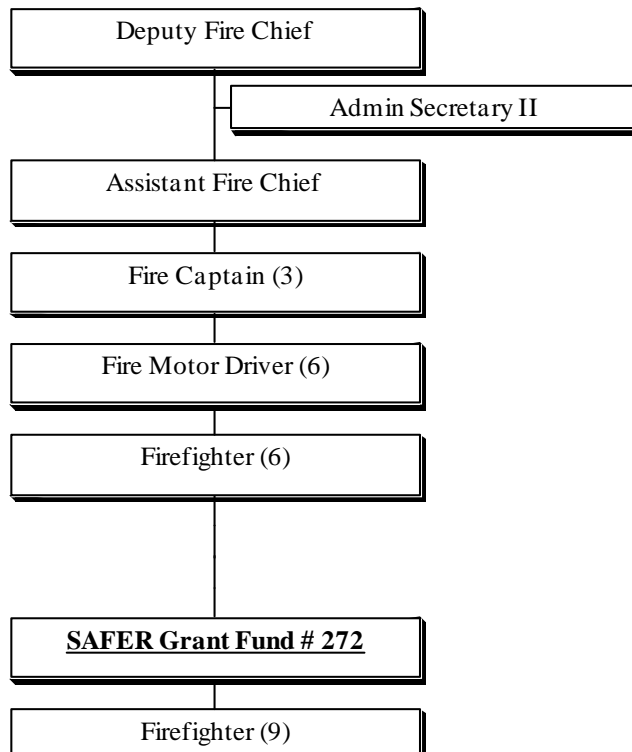
Fund 101 General Fund
Dept 319 ARRA Block Grant

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Contractual and Other:						
101-319-000-976.000 Bulding Additions	134,350	0	0	0	0	0
	<u>134,350</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ARRA Block Grant	<u>134,350</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Fire Suppression</i>				
<i>Fund-Activity: 101-340</i>				
006	Administrative Secretary II	1		47,544
019	Deputy Fire Chief	1		98,705
50	Firefighter	6		409,372
52	Fire Motor Driver	6		471,756
55	Fire Captain	3		245,790
58	Assistant Fire Chief	1		85,716
Activity Total		18		1,358,883

Fire Department
Activity Personnel Chart



City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 340 Fire Suppression

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
101-340-000-702.000 Termination Pay	268,143	90,499	71,165	38,500	64,496	64,496
101-340-000-706.000 Salaries and Wages	2,118,307	1,300,713	1,321,686	1,312,125	1,358,883	1,358,883
101-340-000-707.000 Temporary Wages	0	0	0	5,100	0	0
101-340-000-709.000 Overtime	76,297	162,800	140,504	212,452	163,666	163,666
101-340-000-715.000 Employers FICA	31,895	24,695	21,075	25,347	23,961	23,961
101-340-000-719.000 Health Insurance	385,352	234,787	180,798	186,154	200,681	200,681
101-340-000-719.678 RX Drug Insurance	27,133	24,716	0	7,602	0	0
101-340-000-719.679 Health Insurance Deductible	0	811	35,420	12,669	0	0
101-340-000-719.680 Health Insurance Deductible	122,018	64,751	0	50,376	83,366	83,366
101-340-000-722.000 Pension-General	6,682	4,622	4,808	4,907	5,953	5,953
101-340-000-722.733 Pension-Police/Fire 345	1,038,604	1,081,574	884,065	884,065	954,876	954,876
101-340-000-723.000 Pension-MERS DC	0	0	0	0	0	0
101-340-000-724.000 Unemployment	12,810	6,815	6,156	6,534	6,534	6,534
101-340-000-724.001 Workers Compensation	43,869	29,471	30,023	28,209	28,459	28,459
101-340-000-725.000 Other Fringe Benefits	-6,608	-6,127	16,911	13,911	17,170	17,170
	4,124,502	3,020,127	2,712,611	2,787,951	2,908,045	2,908,045
Material and Supplies:						
101-340-000-726.000 Office Supplies	4,653	4,154	4,000	3,597	2,238	2,238
101-340-000-737.000 Publications	611	1,209	1,270	609	457	457
101-340-000-743.000 Chemicals	1,893	1,815	1,920	2,093	2,156	2,156
101-340-000-744.000 Uniform Allowance	4,959	8,120	12,342	13,842	10,252	10,252
101-340-000-745.000 Program Supplies	3,576	0	0	0	0	0
101-340-000-747.000 Protective Clothing	8,775	7,835	33,205	22,686	15,451	15,451
101-340-000-751.000 Gasoline	23,040	22,717	26,712	30,927	29,030	29,030
101-340-000-756.000 Miscellaneous Supplies	1,623	5,886	4,000	7,252	3,996	3,996
101-340-000-760.001 Emergency Medical Supplies	2,454	5,999	6,000	11,744	10,618	10,618
101-340-000-765.000 Tests & Supplies	2,241	0	0	0	0	0
101-340-000-776.000 Custodial Supplies	3,487	1,325	3,000	3,052	2,724	2,724
101-340-000-778.000 Equipment Maint. Supplies	0	7,157	3,500	7,252	8,450	8,450
	57,312	66,217	95,949	103,054	85,372	85,372
Contractual and Other:						
101-340-000-801.000 Professional Services	9,146	4,595	59,455	64,636	4,881	4,881
101-340-000-818.661 Cont. Services-Motor Pool	58,813	65,449	0	0	0	0
101-340-000-823.000 Medical Services	0	0	4,380	11,380	10,025	10,025
101-340-000-853.000 Telephone	12,723	8,323	9,000	8,052	7,728	7,728
101-340-000-873.000 Travel	398	833	1,290	542	535	535
101-340-000-902.000 Advertising	190	0	0	0	0	0
101-340-000-914.000 Insurance	45,686	33,457	33,457	28,883	28,883	28,883
101-340-000-915.000 Subsistence Pay	17,876	4,720	15,500	15,500	20,000	20,000
101-340-000-919.001 Physical Agility Testing	0	18,700	24,000	16,700	25,000	25,000
101-340-000-919.002 Residency Allowance	250	250	250	500	500	500
101-340-000-920.000 Utilities	40,346	36,966	39,972	39,972	40,128	40,128
101-340-000-931.000 Building Maintenance	28,347	25,668	30,000	53,590	24,525	24,525
101-340-000-932.000 Equipment Repairs	1,186	0	0	0	0	0
101-340-000-933.000 Equipment Maintenance	10,140	8,841	8,000	15,317	12,528	12,528

Continued

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Contractual and Other: (Continued)						
101-340-000-934.000 Office Equipment Maintenanc	3,326	6,548	4,800	8,151	3,355	3,355
101-340-000-935.000 Software Maintenance	1,255	0	1,255	0	0	0
101-340-000-939.000 Vehicle Maintenance	8,906	4,688	66,895	55,895	62,606	62,606
101-340-000-958.000 Memberships & Dues	674	375	410	450	245	245
101-340-000-960.000 Education & Training	12,581	11,733	34,300	29,480	23,691	23,691
101-340-000-960.005 Educ. & Training-YMCA	1,760	0	0	0	0	0
101-340-000-963.000 Miscellaneous	334	-500	0	0	0	0
101-340-000-969.000 Contribution to JED	16,195	17,005	17,856	17,856	18,750	18,750
	270,132	247,651	350,820	366,904	283,380	283,380
Capital Outlay:						
101-340-000-976.000 Building Additions & Imp.	0	0	0	0	9,488	9,488
101-340-000-979.000 Fire Equipment	7,036	15,672	0	2,600	0	0
101-340-000-979.001 Hazardous Mat. Equipment	38,150	0	0	0	5,800	5,800
101-340-000-979.002 Fire Equipment-FEMA Grant	138,248	0	0	0	0	0
101-340-000-982.000 Machinery & Equipment	0	3,395	0	1,630	0	0
101-340-000-983.000 Office Equipment	188	0	15,955	0	0	0
101-340-000-985.000 Vehicles	0	0	0	0	0	0
101-340-000-986.000 Radio Equipment	2,412	4,061	0	0	0	0
	186,034	23,128	15,955	4,230	15,288	15,288
Fire Suppression	4,637,980	3,357,123	3,175,335	3,262,139	3,292,085	3,292,085

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 350 Public Safety - Unallocated

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
101-350-000-706.000 Salaries and Wages (Health)	274,467	311,518	343,200	306,000	331,200	331,200
101-350-000-725.000 Other F/B - Life Ins. (FF)	-316	678	350	350	350	350
	<u>274,151</u>	<u>312,196</u>	<u>343,550</u>	<u>306,350</u>	<u>331,550</u>	<u>331,550</u>
Contractual and Other:						
101-350-000-719.002 Health Ins.-Retirees - Fire	418,857	613,754	686,400	655,000	753,250	753,250
101-350-000-719.003 Health Ins.-Retirees - Police	337,185	346,585	390,000	426,450	483,000	483,000
101-350-000-722.732 Pension-Police/Fire	500,000	500,000	599,431	599,431	606,096	606,096
101-350-000-818.000 Contractual Services	13,009	4,377	4,500	4,500	4,500	4,500
	<u>1,269,051</u>	<u>1,464,716</u>	<u>1,680,331</u>	<u>1,685,381</u>	<u>1,846,846</u>	<u>1,846,846</u>
Public Safety - Unallocated	<u>1,543,202</u>	<u>1,776,912</u>	<u>2,023,881</u>	<u>1,991,731</u>	<u>2,178,396</u>	<u>2,178,396</u>

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 401 Planning

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
101-401-000-706.000 Salaries & Wages	0	21,748	27,713	37,500	39,820	39,820
101-401-000-707.000 Wages - Temp	0	387	0	0	0	0
101-401-000-715.000 Employers FICA	0	1,640	2,121	2,795	3,047	3,047
101-401-000-719.000 Health Insurance	0	1,885	2,042	2,855	3,094	3,094
101-401-000-719.678 RX Drug Insurance	0	298	0	0	0	0
101-401-000-719.679 Health Insurance Deductible	0	222	610	575	585	585
101-401-000-722.000 Pension-General	0	1,963	2,750	3,685	4,986	4,986
101-401-000-724.000 Unemployment	0	151	171	235	236	236
101-401-000-724.001 Workers Compensation	0	30	39	55	56	56
101-401-000-725.000 Other Fringe Benefits	0	382	422	470	560	560
	0	28,706	35,868	48,170	52,384	52,384
Material and Supplies:						
101-401-000-726.000 Office Supplies	11,625	4,459	1,000	3,200	1,000	1,000
101-401-000-751.000 Gasoline	7	13	100	100	100	100
	11,632	4,472	1,100	3,300	1,100	1,100
Contractual and Other:						
101-401-000-802.000 Planning Services (RIIPC)	92,608	26,031	9,055	30,000	30,000	30,000
101-401-000-818.000 Contractual Services	0	1,755	65,400	0	100,000	100,000
101-401-000-853.000 Telephone	0	73	70	400	460	460
101-401-000-900.000 Printing & Publishing	0	5,282	6,000	6,000	6,000	6,000
101-401-000-935.000 Software Maintenance	0	0	1,300	0	950	950
101-401-000-958.000 Memberships & Dues	170	430	325	1,500	650	650
101-401-000-960.000 Education & Training	0	0	2,685	5,235	5,400	5,400
	92,778	33,571	84,835	43,135	143,460	143,460
Planning	104,410	66,749	121,803	94,605	196,944	196,944

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 426 Office Of Emergency Measures

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
101-426-000-706.000 Salaries and Wages	49,371	49,549	49,433	52,262	50,367	50,367
101-426-000-715.000 Employers FICA	3,761	3,998	3,912	3,924	3,984	3,984
101-426-000-719.000 Health Insurance	0	0	1,710	0	1,710	1,710
101-426-000-722.000 Pension-General	4,183	4,800	5,073	5,076	6,306	6,306
101-426-000-724.000 Unemployment	365	341	342	363	363	363
101-426-000-724.001 Workers Compensation	69	73	70	75	71	71
101-426-000-725.000 Other Fringe Benefits	1,007	779	919	726	935	935
	58,756	59,540	61,459	62,426	63,736	63,736
Contractual and Other:						
101-426-000-969.002 Contrib. to County-OEM	3,457	-15,424	6,000	6,000	6,000	6,000
	3,457	-15,424	6,000	6,000	6,000	6,000
Office Of Emergency Measures	62,213	44,116	67,459	68,426	69,736	69,736



City of Jackson
Fiscal Year 2013/14 Adopted Budget
General Fund
Engineering & Public Works Summary

Activity #	Activity Name	Adopted Budget
101-441	Tax Property Maintenance	\$ 13,776
101-442	Civic Affairs	49,254
101-447	Ground Maintenance	47,609
101-448	Sidewalk Construction	65,000
101-450	Street Lighting	499,689
101-455	Weed Control	60,568
101-690	Forestry	<u>289,363</u>
General Fund Total - Public Works & Engineering		<u><u>\$ 1,025,259</u></u>

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 441 Tax Property Maintenance

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
101-441-000-706.000 Salaries and Wages	1,791	303	1,800	1,400	1,400	1,400
101-441-000-707.000 Wages-Temporary	381	1,089	0	1,100	1,000	1,000
101-441-000-715.000 Employers FICA	123	143	138	191	184	184
101-441-000-719.000 Health Insurance	437	249	404	624	338	338
101-441-000-719.678 RX Drug Insurance	99	66	0	51	0	0
101-441-000-719.679 Health Insurance Deductible	0	0	81	60	46	46
101-441-000-722.000 Pension-General	124	57	179	139	139	139
101-441-000-724.000 Unemployment	12	46	39	103	43	43
101-441-000-724.001 Workers Compensation	36	28	42	67	56	56
101-441-000-725.000 Other Fringe Benefits	20	7	42	30	30	30
	3,023	1,988	2,725	3,765	3,236	3,236
Material and Supplies:						
101-441-000-756.000 Miscellaneous Supplies	0	160	0	0	0	0
101-441-000-782.000 Materials	18	0	0	30	0	0
	18	160	0	30	0	0
Contractual and Other:						
101-441-000-818.000 Contractual Services	83	1,496	200	200	200	200
101-441-000-920.000 Utilities	315	1,696	2,000	1,800	2,000	2,000
101-441-000-943.000 Equipment Rental	1,289	2,194	1,516	2,500	2,500	2,500
101-441-000-959.000 Property Taxes	790	768	752	3,385	5,000	5,000
101-441-000-966.000 PW Overhead	1,303	581	1,620	980	840	840
	3,780	6,735	6,088	8,865	10,540	10,540
Tax Property Maintenance	6,821	8,883	8,813	12,660	13,776	13,776

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 442 Civic Affairs

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
101-442-000-706.000 Salaries and Wages	9,757	10,208	10,000	9,000	11,000	11,000
101-442-000-707.000 Wages-Temporary	50	1,096	1,000	1,100	1,000	1,000
101-442-000-709.000 Overtime	4,181	2,771	4,400	4,000	4,000	4,000
101-442-000-715.000 Employers FICA	1,155	1,096	1,178	1,079	1,224	1,224
101-442-000-719.000 Health Insurance	3,653	3,538	2,247	2,768	2,657	2,657
101-442-000-719.678 RX Drug Insurance	851	946	0	400	0	0
101-442-000-719.679 Health Insurance Deductible	0	2	449	231	359	359
101-442-000-722.000 Pension-General	1,288	1,260	1,428	1,290	1,488	1,488
101-442-000-724.000 Unemployment	88	103	167	120	172	172
101-442-000-724.001 Workers Compensation	296	287	357	290	371	371
101-442-000-725.000 Other Fringe Benefits	184	233	235	212	235	235
	21,503	21,540	21,461	20,490	22,506	22,506
Material and Supplies:						
101-442-000-782.000 Materials	2,432	3,064	2,297	2,297	2,297	2,297
	2,432	3,064	2,297	2,297	2,297	2,297
Contractual and Other:						
101-442-000-818.000 Contractual Services	949	1,068	1,621	1,621	1,621	1,621
101-442-000-920.000 Utilities	2,004	1,755	2,420	3,918	4,310	4,310
101-442-000-943.000 Equipment Rental - MP	5,219	5,908	9,481	8,409	9,520	9,520
101-442-000-966.000 PW Overhead	8,612	8,988	12,960	9,100	9,000	9,000
101-442-000-967.000 ENG Overhead	2,800	950	0	950	0	0
	19,584	18,669	26,482	23,998	24,451	24,451
Civic Affairs	43,519	43,273	50,240	46,785	49,254	49,254

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 442 Civic Affairs

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
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WORK PROJECT DETAIL

Work Project Titles:

100	Clean Up Day - CDBG	0	251	0	0	0	0
103	Miscellaneous	6,195	4,508	8,830	8,830	8,830	8,830
107	Parades, Fires, Bandstands	8,350	10,006	8,350	12,000	12,000	12,000
109	Prop. Maint./Non-Tax	3,227	3,270	3,090	3,400	3,400	3,400
113	Incubator/Resource Center	148	0	0	0	0	0
117	Downtown Christmas Decorat	5,551	7,389	6,569	5,000	6,569	6,569
121	Private Property Evaluations	10,391	9,591	11,500	5,000	5,000	5,000
124	Private Property Write-Offs	1,087	606	3,000	3,000	3,000	3,000
125	Neighborhood Cleanup	1,003	868	1,000	1,000	1,000	1,000
128	New Years Fireworks	1,298	1,288	1,300	500	1,300	1,300
130	Bucky Harris Park	0	51	0	0	0	0
132	Cruise Night	2,818	2,970	2,820	3,500	3,500	3,500
136	Clocktower Maintenance	460	681	1,000	1,000	1,000	1,000
137	Streetscape Utilities	2,686	1,794	2,781	3,555	3,655	3,655
138	World Changers	26	0	0	0	0	0
140	Family Services Run/Walk	279	0	0	0	0	0
		43,519	43,273	50,240	46,785	49,254	49,254

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 445 Drains At Large

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
101-445-000-706.000 Salaries and Wages	2,359	0	0	0	0	0
101-445-000-707.000 Wages - Temporary	0	0	0	0	0	0
101-445-000-709.000 Overtime	32	0	0	0	0	0
101-445-000-715.000 Employers FICA	208	0	0	0	0	0
101-445-000-719.000 Health Insurance	831	0	0	0	0	0
101-445-000-719.678 RX Drug Insurance	184	0	0	0	0	0
101-445-000-719.679 Health Insurance Deductible	0	0	0	0	0	0
101-445-000-722.000 Pension-General	232	0	0	0	0	0
101-445-000-724.000 Unemployment	1	0	0	0	0	0
101-445-000-724.001 Workers Compensation	65	0	0	0	0	0
101-445-000-725.000 Other Fringe Benefits	41	0	0	0	0	0
	3,953	0	0	0	0	0
Material and Supplies:						
101-445-000-782.000 Materials	2,289	0	0	0	0	0
	2,289	0	0	0	0	0
Contractual and Other:						
101-445-000-818.000 Contractual Services	32,487	0	0	0	0	0
101-445-000-943.000 Equipment Rental	1,607	0	0	0	0	0
101-445-000-966.000 PW Overhead	2,452	0	0	0	0	0
101-445-000-967.000 ENG Overhead	0	0	0	0	0	0
	36,546	0	0	0	0	0
Drains At Large	42,788	0	0	0	0	0

WORK PROJECT DETAIL

Work Project Titles:						
160	Storm Sewer Repair	4,843	0	0	0	0
161	Storm Drain Bank Maintenance	871	0	0	0	0
163	Grand River Improvement	0	0	0	0	0
164	Grand River Clean-Up	4,587	0	0	0	0
169	Phase II Implementation	28,487	0	0	0	0
170	Watershed Council Admin.	0	0	0	0	0
173	NPDES Annual Fees - Phase II	4,000	0	0	0	0
174-85	IDEP - Investigations - MDEQ	0	0	0	0	0
177	Pub. Ed.-Phase II USEPA Reg.	0	0	0	0	0
		42,788	0	0	0	0

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 446 Storm Drain Construction

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
101-446-000-706.000 Salaries and Wages	3,121	0	0	0	0	0
101-446-000-709.000 Overtime	45	0	0	0	0	0
101-446-000-715.000 Employers FICA	213	0	0	0	0	0
101-446-000-719.000 Health Insurance	672	0	0	0	0	0
101-446-000-719.678 RX Drug Insurance	146	0	0	0	0	0
101-446-000-722.000 Pension-General	246	0	0	0	0	0
101-446-000-724.000 Unemployment	8	0	0	0	0	0
101-446-000-724.001 Workers Compensation	28	0	0	0	0	0
101-446-000-725.000 Other Fringe Benefits	82	0	0	0	0	0
	<u>4,561</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Material And Supplies						
101-446-000-782.000 Materials	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contractual and Other:						
101-446-000-818.000 Contractual Services	2,938	0	0	0	0	0
101-446-000-967.000 ENG Overhead	2,015	0	0	0	0	0
	<u>4,953</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Storm Drain Construction	<u>9,514</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 447 Grounds Maintenance

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
101-447-000-706.000 Salaries and Wages	10,660	9,187	11,000	11,000	11,000	11,000
101-447-000-707.000 Wages-Temporary	27	4,195	2,720	2,720	3,500	3,500
101-447-000-709.000 Overtime	178	0	0	0	0	0
101-447-000-715.000 Employers FICA	762	1,026	1,050	1,050	1,109	1,109
101-447-000-719.000 Health Insurance	2,990	3,341	2,872	3,348	3,257	3,257
101-447-000-719.678 RX Drug Insurance	616	905	0	31	0	0
101-447-000-719.679 Health Insurance Deductible	0	0	494	500	359	359
101-447-000-722.000 Pension-General	846	896	1,091	1,091	1,091	1,091
101-447-000-724.000 Unemployment	202	224	254	254	260	260
101-447-000-724.001 Workers Compensation	237	264	418	400	436	436
101-447-000-725.000 Other Fringe Benefits	122	382	459	400	435	435
	16,640	20,420	20,358	20,794	21,447	21,447
Material and Supplies:						
101-447-000-782.000 Materials	1,183	2,435	2,000	2,500	2,500	2,500
	1,183	2,435	2,000	2,500	2,500	2,500
Contractual and Other:						
101-447-000-818.000 Contractual Services	6,447	6,397	9,840	9,840	9,840	9,840
101-447-000-943.000 Equipment Rental	7,143	6,674	7,222	7,222	7,222	7,222
101-447-000-966.000 PW Overhead	9,866	4,780	9,900	7,700	6,600	6,600
	23,456	17,851	26,962	24,762	23,662	23,662
Grounds Maintenance	41,279	40,706	49,320	48,056	47,609	47,609

WORK PROJECT DETAIL

Work Project Titles:							
201	Trash Container Pickup-Downtow	6,320	5,290	6,320	6,320	6,320	6,320
204	Recycling Brush/Compost	-	-	10,000	10,000	9,000	9,000
206	Maintenance Of Islands	10,242	10,176	9,000	9,000	9,000	9,000
207	City Property Lawn Maint.	6,875	1,841	2,000	2,000	2,000	2,000
208	Downtown Improvement	-	-	-	-	-	-
210	City Walks - Snow & Ice Control	16,732	7,402	12,000	10,736	11,289	11,289
211	Brush Cut & Debris Removal	-	-	-	-	-	-
212	DT Cleanup/Weed Control	-	15,997	10,000	10,000	10,000	10,000
218	Storm Damage	1,110	-	-	-	-	-
		41,279	40,706	49,320	48,056	47,609	47,609

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 448 Sidewalk Construction

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
101-448-000-706.000 Salaries and Wages	6,753	9,435	10,000	10,000	10,000	10,000
101-448-000-707.000 Wages-Temporary	0	0	0	500	0	0
101-448-000-715.000 Employers FICA	609	738	765	803	765	765
101-448-000-719.000 Health Insurance	2,520	3,420	2,247	3,915	2,415	2,415
101-448-000-719.678 RX Drug Insurance	649	952	0	650	0	0
101-448-000-719.679 Health Insurance Deductible	0	0	449	449	326	326
101-448-000-722.000 Pension-General	667	923	992	992	992	992
101-448-000-724.000 Unemployment	0	0	176	180	176	176
101-448-000-724.001 Workers Compensation	192	242	232	360	232	232
101-448-000-725.000 Other Fringe Benefits	139	243	235	250	214	214
	11,529	15,953	15,096	18,099	15,120	15,120
Material and Supplies:						
101-448-000-782.000 Materials	14,407	11,212	12,904	11,000	10,880	10,880
	14,407	11,212	12,904	11,000	10,880	10,880
Contractual and Other:						
101-448-000-818.000 Contractual Services	0	0	0	20,446	30,000	30,000
101-448-000-943.000 Equipment Rental	2,832	4,612	3,000	4,700	3,000	3,000
101-448-000-966.000 PW Overhead	6,881	8,997	9,000	6,573	6,000	6,000
	9,713	13,609	12,000	31,719	39,000	39,000
Sidewalk Construction	35,649	40,774	40,000	60,818	65,000	65,000

WORK PROJECT DETAIL

Work Project Titles:	Funding Sources			Total Costs
	Gen. Fd.	PIF	Charges	
220 Billable Sidewalk Repair/Replacement	-	-	5,000	5,000
227 City-Owned Maint. & Repairs	10,000	-	-	10,000
Replace City Sidewalks-Contractual	-	30,000	-	30,000
222C ROW Const.-Curbs, Ramps & City-Owned Replacmt.	13,000	-	-	13,000
224C Program Inspection & Maint. Planning	7,000	-	-	7,000
	30,000	30,000	5,000	65,000

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 450 Street Lighting

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
101-450-000-706.000 Salaries and Wages	8,062	7,475	6,312	6,237	6,535	6,535
101-450-000-707.000 Wages-Temporary	0	0	0	0	0	0
101-450-000-709.000 Overtime	491	0	0	75	0	0
101-450-000-715.000 Employers FICA	639	577	483	483	500	500
101-450-000-719.000 Health Insurance	1,728	1,448	888	485	769	769
101-450-000-719.678 RX Drug Insurance	374	373	0	95	0	0
101-450-000-719.679 Health Insurance Deductible	0	0	183	0	110	110
101-450-000-722.000 Pension-General	721	709	626	626	648	648
101-450-000-724.000 Unemployment	53	31	44	44	48	48
101-450-000-724.001 Workers Compensation	195	155	70	71	74	74
101-450-000-725.000 Other Fringe Benefits	163	100	103	100	104	104
	12,426	10,868	8,709	8,216	8,788	8,788
Material And Supplies						
101-450-000-782.000 Materials	6,738	3,778	5,500	5,000	5,500	5,500
	6,738	3,778	5,500	5,000	5,500	5,500
Contractual and Other:						
101-450-000-818.000 Contractual Services	0	0	0	0	0	0
101-450-000-920.000 Utilities	454,413	472,510	490,450	477,000	477,000	477,000
101-450-000-943.000 Equipment Rental	2,049	1,197	3,500	3,500	3,500	3,500
101-450-000-966.000 PW Overhead	727	0	0	0	0	0
101-450-000-967.000 ENG Overhead	5,354	4,548	5,050	5,050	4,901	4,901
	462,543	478,255	499,000	485,550	485,401	485,401
Street Lighting	481,707	492,901	513,209	498,766	499,689	499,689

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 455 Weed Control

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
101-455-000-706.000 Salaries and Wages	6,459	7,479	6,500	9,378	9,500	9,500
101-455-000-715.000 Employers FICA	486	633	497	717	727	727
101-455-000-719.000 Health Insurance	1,864	2,096	1,961	2,610	2,794	2,794
101-455-000-719.678 RX Drug Insurance	354	495	0	300	0	0
101-455-000-719.679 Health Insurance Deductible	0	27	292	290	310	310
101-455-000-722.000 Pension-General	541	777	645	930	942	942
101-455-000-724.000 Unemployment	0	0	149	170	172	172
101-455-000-724.001 Workers Compensation	9	15	151	200	220	220
101-455-000-725.000 Other Fringe Benefits	125	157	153	220	203	203
	9,838	11,679	10,348	14,815	14,868	14,868
Material and Supplies:						
101-455-000-782.000 Materials	178	0	0	0	0	0
	178	0	0	0	0	0
Contractual and Other:						
101-455-000-818.000 Contractual Services	20,250	33,088	30,000	36,000	40,000	40,000
101-455-000-943.000 Equipment Rental	0	69	0	300	0	0
101-455-000-966.000 PW Overhead	1,370	3,338	5,850	6,377	5,700	5,700
	21,620	36,495	35,850	42,677	45,700	45,700
Weed Control	31,636	48,174	46,198	57,492	60,568	60,568

WORK PROJECT DETAIL

Work Project Titles:						
280	Private Property Mowing	31,636	48,174	46,198	57,492	60,568
		31,636	48,174	46,198	57,492	60,568

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Forestry</i>				
<i>Fund-Activity: 101-690</i>				
305	Landscape Technician II	1		46,040
306	Landscape Technician III	2		48,504
PT	Part Time Laborer		1	5,000
		3	1	99,544
Add: Allocation 20 % to DPW Projects				-18,909
Activity Total				80,635

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 690 Forestry

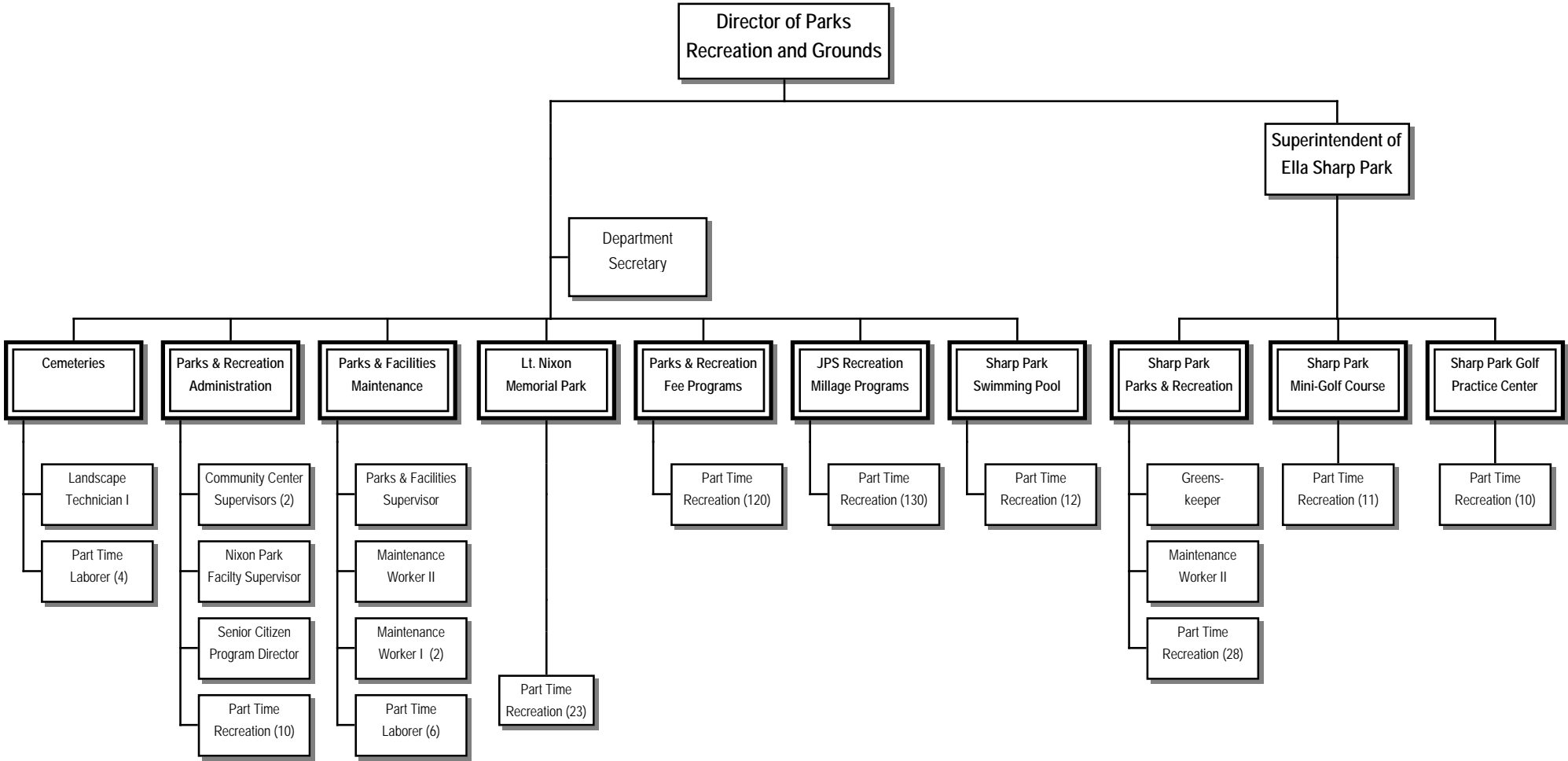
Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
101-690-000-702.000 Termination Pay	13,486	0	0	0	0	0
101-690-000-706.000 Salaries and Wages	160,138	71,903	27,294	79,574	75,635	75,635
101-690-000-707.000 Wages-Temporary	9,594	1,972	3,000	7,300	5,000	5,000
101-690-000-709.000 Overtime	5,153	2,800	5,000	3,000	4,916	4,916
101-690-000-715.000 Employers FICA	14,962	5,914	2,700	6,875	6,394	6,394
101-690-000-719.000 Health Insurance	46,229	15,528	6,133	25,820	10,955	10,955
101-690-000-719.678 RX Drug Insurance	8,955	4,877	0	3,270	0	0
101-690-000-719.679 Health Insurance Deductible	0	0	1,226	600	1,440	1,440
101-690-000-722.000 Pension-General	14,676	7,065	3,204	8,191	6,794	6,794
101-690-000-724.000 Unemployment	1,622	311	268	700	627	627
101-690-000-724.001 Workers Compensation	3,848	1,731	819	2,654	1,990	1,990
101-690-000-725.000 Other Fringe Benefits	745	-17	641	500	1,629	1,629
	279,408	112,084	50,285	138,484	115,380	115,380
Material and Supplies:						
101-690-000-740.000 Operating Supplies	1,078	610	2,000	2,000	2,000	2,000
101-690-000-751.000 Gasoline	6,710	0	0	0	0	0
101-690-000-756.000 Misc. (Safety) Supplies	429	540	990	1,000	990	990
101-690-000-758.000 Laundry	1,132	683	468	700	468	468
101-690-000-759.000 Small Tools	929	0	1,000	1,000	1,000	1,000
101-690-000-778.000 Equipment Maint. Supplies	21,308	451	4,000	3,000	4,000	4,000
101-690-000-782.000 Materials	0	5,346	5,000	7,000	5,000	5,000
	31,586	7,630	13,458	14,700	13,458	13,458
Contractual and Other:						
101-690-000-818.000 Contractual Services	115,252	75,372	152,682	86,494	115,151	115,151
101-690-000-818.025 Contractual Services-DPW	2,553	0	0	0	0	0
101-690-000-853.000 Telephone	2,671	668	500	300	500	500
101-690-000-920.000 Utilities	157	468	5,874	600	5,874	5,874
101-690-000-933.000 Equipment Maintenance	13,592	0	0	0	0	0
101-690-000-938.000 Grounds Maintenance	7,644	0	0	0	0	0
101-690-000-943.000 Equipment Rental - MP	12,948	21,094	38,000	24,000	15,000	15,000
101-690-000-944.661 Equipment Lease-Motor Pool	16,000	0	0	0	0	0
101-690-000-958.000 Memberships & Dues	223	0	0	0	0	0
101-690-000-960.000 Education & Training	0	1,313	1,000	1,000	1,000	1,000
101-690-000-966.000 PW Overhead	5,169	24,188	24,564	23,000	23,000	23,000
	176,209	123,103	222,620	135,394	160,525	160,525
Capital Outlay:						
101-690-000-982.000 Machinery & Equipment	0	464	0	785	0	0
	0	464	0	785	0	0
Forestry	487,203	243,281	286,363	289,363	289,363	289,363



City of Jackson
Fiscal Year 2013/14 Adopted Budget
General Fund
Parks, Recreation & Grounds Summary

Activity #	Activity Name	Adopted Budget
101-276	Cemeteries	\$ 244,179
101-692	Parks, Recreation & Grounds Admin.	638,415
101-697	Parks & Facilities Maintenance	521,395
101-698	Lt. Nixon Memorial Park	85,920
101-699	Sharp Park Swimming Pool	<u>38,312</u>
General Fund Total - Parks, Recreation & Grounds		<u>\$ 1,528,221</u>

City of Jackson Parks, Recreation & Grounds Activity Personnel Chart



City of Jackson
Fiscal Year 2013/14 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Parks, Recreation & Grounds Administration</i>				
<i>Fund-Activity: 101-692</i>				
009	Senior Citizen Program Director	1		57,215
009	Community Center Supervisors	2		114,430
011	Nixon Park Facility Supervisor	1		63,865
017	Director of Parks, Recreation & Grounds	1		90,813
307	Department Secretary	1		51,375
PT	Part Time - Recreation		10	47,730
Activity Total		6	10	425,428

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
101-692-000-702.000 Termination Pay	0	0	0	0	0	0
101-692-000-706.000 Salaries and Wages	334,994	359,584	365,030	365,030	377,698	377,698
101-692-000-707.000 Wages-Temporary	31,301	29,286	47,730	47,530	47,730	47,730
101-692-000-709.000 Overtime	588	303	0	200	200	200
101-692-000-715.000 Employers FICA	29,871	32,483	31,499	31,499	32,071	32,071
101-692-000-719.000 Health Insurance	58,939	55,113	45,191	45,191	51,736	51,736
101-692-000-719.678 RX Drug Insurance	11,756	9,682	0	1,000	0	0
101-692-000-719.679 Health Insurance Deductible	0	3,554	8,920	8,920	7,200	7,200
101-692-000-722.000 Pension-General	28,261	34,069	36,149	36,149	47,288	47,288
101-692-000-724.000 Unemployment	3,735	4,495	3,775	3,775	4,001	4,001
101-692-000-724.001 Workers Compensation	7,948	8,730	8,987	8,987	9,328	9,328
101-692-000-725.000 Other Fringe Benefits	807	499	12,056	11,056	5,463	5,463
	508,200	537,798	559,337	559,337	582,715	582,715
Material and Supplies:						
101-692-000-726.000 Office Supplies	3,344	2,990	3,000	3,000	3,000	3,000
101-692-000-737.000 Publications	0	276	300	300	0	0
101-692-000-745.000 Program Supplies	-387	3,772	7,000	7,000	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
101-692-000-745.006 Prog. Supp.- Dart Foundation	3,700	0	0	0	0	0
	46,657	47,038	50,300	50,300	47,000	47,000
Contractual and Other:						
101-692-000-818.000 Contractual Services	260	2,082	2,000	2,000	2,000	2,000
101-692-000-853.000 Telephone	4,497	4,315	7,000	7,000	5,000	5,000
101-692-000-861.000 Auto Allowance	139	0	0	0	0	0
101-692-000-933.000 Equipment Maintenance	495	757	2,000	2,000	1,000	1,000
101-692-000-934.000 Office Equipment Maintenanc	0	474	1,000	1,000	500	500
101-692-000-960.000 Education & Training	0	150	200	200	200	200
	5,391	7,778	12,200	12,200	8,700	8,700
Parks, Recreation & Grounds Admin.	560,248	592,614	621,837	621,837	638,415	638,415

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Parks & Facilities Maintenance</i>				
<i>Fund-Activity: 101-697</i>				
009	Parks & Facilities Supervisor	1		52,116
304	Maintenance Worker I	1		38,126
305	Maintenance Worker II	2		86,338
PT	Part Time - Laborer		6	72,969
		4	6	249,549
Add:	From 208-691 - Maintenance Worker II (33 %)			8,279
	From 208-691 - Superintendent of Ella Sharp Park (1/3)			26,123
Less:	To 101-276 - Parks & Facilities Supervisor			-26,058
	Activity Total			257,893

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 697 Parks And Facilities Maintenance

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
101-697-000-702.000 Termination Pay	7,806	0	22,000	22,000	0	0
101-697-000-706.000 Salaries and Wages	212,345	218,577	203,632	203,632	184,924	184,924
101-697-000-707.000 Wages-Temporary	26,528	60,547	72,969	72,969	72,969	72,969
101-697-000-709.000 Overtime	7,982	14,273	11,000	11,000	11,000	11,000
101-697-000-715.000 Employers FICA	19,417	21,356	23,684	23,684	18,867	18,867
101-697-000-719.000 Health Insurance	23,795	17,383	15,286	22,711	29,179	29,179
101-697-000-719.678 RX Drug Insurance	4,506	4,051	0	4,224	0	0
101-697-000-719.679 Health Insurance Deductible	0	183	3,214	3,214	3,300	3,300
101-697-000-722.000 Pension-General	18,003	21,255	20,417	20,417	23,187	23,187
101-697-000-724.000 Unemployment	2,480	3,110	3,146	3,146	4,300	4,300
101-697-000-724.001 Workers Compensation	5,709	6,226	6,870	6,870	5,101	5,101
101-697-000-725.000 Other Fringe Benefits	2,490	2,291	6,234	3,500	3,568	3,568
	331,061	369,252	388,452	397,367	356,395	356,395
Material and Supplies:						
101-697-000-745.000 Program Supplies	3,530	2,057	1,500	1,500	1,500	1,500
101-697-000-751.000 Gasoline	8,555	16,663	12,500	11,000	11,000	11,000
101-697-000-758.000 Laundry	2,189	375	1,218	500	500	500
101-697-000-776.000 Custodial Supplies	9,265	11,896	10,000	10,000	10,000	10,000
101-697-000-778.000 Equipment Maint. Supplies	14,462	15,097	13,500	13,500	13,500	13,500
101-697-000-783.000 Seed And Sod	3,905	4,900	5,500	5,000	5,000	5,000
	41,906	50,988	44,218	41,500	41,500	41,500
Contractual and Other:						
101-697-000-853.000 Telephone	1,363	707	1,500	1,500	500	500
101-697-000-920.000 Utilities	90,869	76,373	85,000	85,000	85,000	85,000
101-697-000-931.000 Building Maintenance	15,185	11,624	10,000	10,000	10,000	10,000
101-697-000-933.000 Equipment Maintenance	6,847	4,256	5,000	5,000	5,000	5,000
101-697-000-939.000 Vehicle Maintenance	3,820	4,919	5,000	5,000	5,000	5,000
101-697-000-944.661 Equipment Lease-Motor Pool	5,134	0	8,000	8,000	18,000	18,000
	123,218	97,879	114,500	114,500	123,500	123,500
Capital Outlay:						
101-697-000-982.000 Machinery & Equipment	257	0	0	0	0	0
	257	0	0	0	0	0
Parks And Facilities Maintenance	496,442	518,119	547,170	553,367	521,395	521,395

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 698 Lt. Nixon Memorial Park

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
101-698-000-707.000 Wages-Temporary	55,104	52,583	50,000	40,000	35,000	35,000
101-698-000-715.000 Employers FICA	4,081	4,682	3,825	3,060	2,678	2,678
101-698-000-724.000 Unemployment	1,166	2,371	1,750	1,528	1,337	1,337
101-698-000-724.001 Workers Compensation	1,227	1,408	1,150	920	805	805
	61,578	61,044	56,725	45,508	39,820	39,820
Material and Supplies:						
101-698-000-743.000 Chemicals	5,684	9,023	9,000	9,000	9,000	9,000
101-698-000-745.000 Program Supplies	10,722	9,841	7,500	6,000	3,000	3,000
101-698-000-745.002 Program Supplies-Resale	16,824	22,567	16,000	10,000	0	0
101-698-000-776.000 Custodial Supplies	178	516	750	750	750	750
101-698-000-778.000 Equipment Maint. Supplies	899	367	750	750	750	750
	34,307	42,314	34,000	26,500	13,500	13,500
Contractual and Other:						
101-698-000-853.000 Telephone	589	538	1,500	800	600	600
101-698-000-920.000 Utilities	35,091	37,316	38,000	38,000	30,000	30,000
101-698-000-931.000 Building Maintenance	0	497	1,000	1,433	1,000	1,000
101-698-000-933.000 Equipment Maintenance	0	357	1,000	1,000	1,000	1,000
	35,680	38,708	41,500	41,233	32,600	32,600
Lt. Nixon Memorial Park	131,565	142,066	132,225	113,241	85,920	85,920

Personnel Schedule

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

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 699 Sharp Park Swimming Pool

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
101-699-000-707.000 Wages-Temporary	37,552	41,060	45,000	45,000	20,000	20,000
101-699-000-715.000 Employers FICA	3,047	2,880	3,443	5,000	1,530	1,530
101-699-000-724.000 Unemployment	797	1,505	1,615	2,000	672	672
101-699-000-724.001 Workers Compensation	884	866	1,035	2,000	460	460
	<u>42,280</u>	<u>46,311</u>	<u>51,093</u>	<u>54,000</u>	<u>22,662</u>	<u>22,662</u>
Material and Supplies:						
101-699-000-743.000 Chemicals	9,883	6,542	9,000	4,462	0	0
101-699-000-745.000 Program Supplies	3,048	1,504	1,500	1,589	250	250
101-699-000-778.000 Equipment Maint Supplies	581	151	0	0	0	0
	<u>13,512</u>	<u>8,197</u>	<u>10,500</u>	<u>6,051</u>	<u>250</u>	<u>250</u>
Contractual and Other:						
101-699-000-920.000 Utilities	33,333	41,458	32,000	28,000	200	200
101-699-000-931.000 Building Maintenance	122	3,650	500	200	200	200
101-699-000-933.000 Equipment Maintenance	0	2,088	1,500	1,807	0	0
101-699-000-942.000 Building Rental/Lease	0	0	0	5,000	15,000	15,000
	<u>33,455</u>	<u>47,196</u>	<u>34,000</u>	<u>35,007</u>	<u>15,400</u>	<u>15,400</u>
Sharp Park Swimming Pool	<u>89,247</u>	<u>101,704</u>	<u>95,593</u>	<u>95,058</u>	<u>38,312</u>	<u>38,312</u>

Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
Department: Sharp Park Swimming Pool				
Fund-Activity: 101-699				
PT	Part Time - Recreation		<u>12</u>	<u>20,000</u>

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 728 Economic Development

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Contractual and Other:						
101-728-000-818.049 Planning, Engineer. & Design	0	0	10,000	7,500	10,000	10,000
101-728-000-873.000 Travel	0	0	10,000	7,500	10,000	10,000
101-728-000-880.000 Community Promotion	0	0	80,000	7,500	75,000	75,000
101-728-000-900.000 Printing & Publishing	0	0	0	7,500	5,000	5,000
	0	0	100,000	30,000	100,000	100,000
Economic Development	0	0	100,000	30,000	100,000	100,000

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 803 Historical District

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
101-803-000-706.000 Salaries and Wages	0	5,437	5,543	5,810	6,127	6,127
101-803-000-715.000 Employers FICA	0	403	425	440	469	469
101-803-000-719.000 Health Insurance	0	471	409	450	476	476
101-803-000-719.678 RX Drug Insurance	0	74	0	0	0	0
101-803-000-719.679 Health Insurance Deductible	0	55	122	90	90	90
101-803-000-722.000 Pension-General	0	491	550	575	767	767
101-803-000-724.000 Unemployment	0	34	35	35	37	37
101-803-000-724.001 Workers Compensation	0	8	8	10	9	9
101-803-000-725.000 Other Fringe Benefits	0	95	95	75	88	88
	0	7,068	7,187	7,485	8,063	8,063
Material and Supplies:						
101-803-000-726.000 Office Supplies	351	515	650	100	250	250
	351	515	650	100	250	250
Contractual and Other:						
101-803-000-802.000 Planning Services (RII PC)	24	0	0	0	0	0
101-803-000-853.000 Telephone	0	0	0	50	50	50
101-803-000-958.000 Memberships & Dues	43	43	65	65	0	0
101-803-000-960.000 Education & Training	0	0	550	250	1,160	1,160
	67	43	615	365	1,210	1,210
Historical District	418	7,626	8,452	7,950	9,523	9,523

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 896 Human Relations

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
101-896-000-707.000 Wages-Temporary	13,298	37,674	0	0	0	0
101-896-000-715.000 Employers FICA	1,013	2,974	0	0	0	0
101-896-000-724.000 Unemployment	0	341	0	0	0	0
101-896-000-724.001 Workers Compensation	19	55	0	0	0	0
	14,330	41,044	0	0	0	0
Material and Supplies:						
101-896-000-726.000 Office Supplies	164	135	0	0	0	0
101-896-000-745.011 Prog. Supp. - MLK Brfst.	0	70	0	0	0	0
101-896-000-745.016 Prog. Supp. - Challenge Day	20,453	19,997	0	0	0	0
	20,617	20,202	0	0	0	0
Contractual and Other:						
101-896-000-880.000 Community Promotion	5,244	4,515	0	0	0	0
101-896-000-958.000 Memberships & Dues	0	0	0	0	0	0
101-896-000-960.000 Education & Training	450	240	0	0	0	0
	5,694	4,755	0	0	0	0
Human Relations	40,641	66,001	0	0	0	0

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 999 Contributions to Other Funds

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Contractual and Other:						
101-999-000-999.208 Cont.-Sharp Park Oper. Fund	150,000	125,000	35,000	109,000	95,000	95,000
101-999-000-999.211 Cont.-Housing Initiative Fund	0	0	0	0	0	0
101-999-000-999.249 Cont.-Building Inspection Fd.	0	75,000	99,375	25,600	48,400	48,400
101-999-000-999.252 Cont.-Building Demolitions F	0	225,000	500,000	620,000	500,000	500,000
101-999-000-999.285 Cont.-DDA Operating Fund	1,000	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	6,500	10,000	10,500	10,500	10,500	10,500
	168,500	446,000	655,875	776,100	664,900	664,900
Contributions to Other Funds	168,500	446,000	655,875	776,100	664,900	664,900

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.

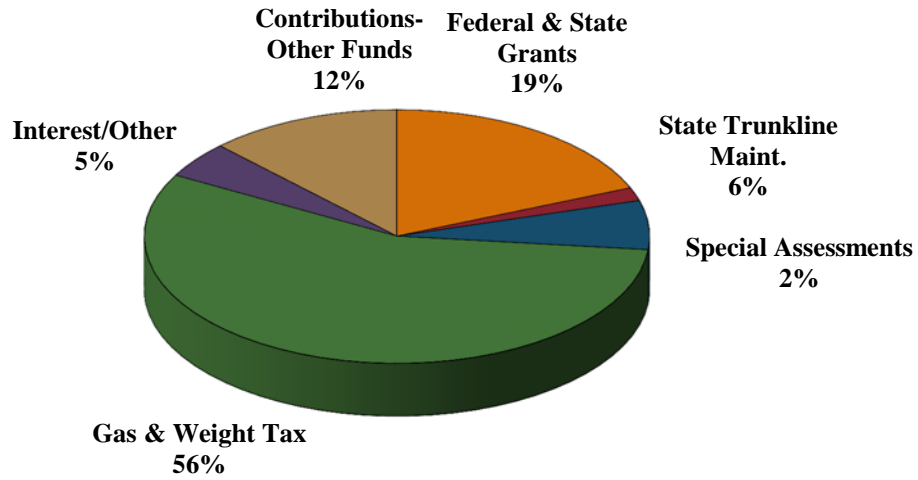
CHARACTER - This fund is to be used:

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.

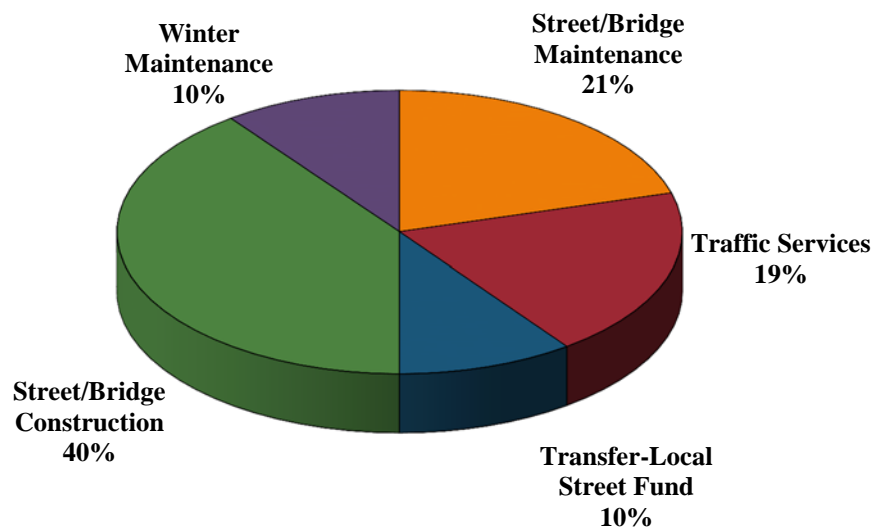
AUTHORITY - The Major Street Fund was established on July 1, 1972, as required by Act 51 of the Public Acts of 1951, as amended.

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Major Street Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2013/14 Adopted Budget
Major Street Fund
Summary of Revenues, Expenditures and Changes in Fund Balances

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues:						
Federal & State Grants	2,043,451	5,070,587	6,481,616	6,094,072	583,322	583,322
State Gas & Weight Tax	1,839,879	1,862,343	1,750,550	1,750,550	1,750,550	1,750,550
State Trunkline Maintenance	261,535	126,563	195,100	195,100	195,100	195,100
Interest	99	305	0	2,253	0	0
Miscellaneous	468,715	143,475	144,824	144,874	144,824	144,824
Contributions From Other Funds	786,045	702,143	931,631	773,263	436,934	436,934
	5,399,724	7,905,416	9,503,721	8,960,112	3,110,730	3,110,730
Expenditures:						
Street & Bridge Construction	478,935	410,569	551,552	608,961	577,576	577,576
Street & Bridge Maintenance	646,293	516,246	434,312	523,659	479,285	479,285
Traffic Services	506,985	557,668	568,794	605,569	634,048	634,048
Winter Maintenance	279,125	149,292	405,782	297,442	333,857	333,857
Transfers To Other Funds	658,451	460,369	641,929	641,929	330,000	330,000
Trunkline Maintenance	270,340	118,148	195,100	195,100	195,100	195,100
State Highway Construction	2,195,753	5,469,457	6,895,614	6,452,418	726,960	726,960
	5,035,882	7,681,749	9,693,083	9,325,078	3,276,826	3,276,826
Revenues Over (Under)						
Expenditures	363,842	223,667	(189,362)	(364,966)	(166,096)	(166,096)
Fund Balance - Beginning of Year	199,526	563,368	787,035	787,035	422,069	422,069
Fund Balance - End of Year	563,368	787,035	597,673	422,069	255,973	255,973

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

Fund 202 Major Street Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
202-000-000-470.000 Telecom Fee	112,102	116,724	112,102	112,102	112,102	112,102
202-000-000-501.000 Federal And State Grant	1,755,443	5,070,587	6,481,616	6,094,072	583,322	583,322
202-000-000-539.000 State Grant	0	0	0	0	0	0
202-000-000-539.016 State Grant-Streetscape	288,008	0	0	0	0	0
202-000-000-569.000 Act 51 Gas & Weight Tax	1,839,879	1,862,343	1,750,550	1,750,550	1,750,550	1,750,550
202-000-000-582.005 Contrib. R2 Asset Mgt.	18,931	12,516	18,722	18,722	18,722	18,722
202-000-000-664.000 Interest	99	305	0	2,253	0	0
202-000-000-685.677 Insurance Refund-W/C	18,750	0	0	0	0	0
202-000-000-686.498 Trunkline Maintenance	261,535	126,563	195,100	195,100	195,100	195,100
202-000-000-694.661 Expense Refund-Motor Pool	300,000	0	0	0	0	0
202-000-000-698.451 Miscellaneous	0	0	0	0	0	0
202-000-000-698.463 Miscellaneous	6,023	50	0	50	0	0
202-000-000-698.474 Miscellaneous	12,909	14,185	14,000	14,000	14,000	14,000
202-000-000-698.478 Miscellaneous	0	0	0	0	0	0
202-000-000-699.245 Cont.-Public Imp. Fund	546,889	543,192	527,109	418,856	383,934	383,934
202-000-000-699.286 Cont.-CDBG Fund	25,049	0	0	0	0	0
202-000-000-699.895 Cont.-Special Assessmt. Fd.	214,107	158,951	404,522	354,407	53,000	53,000
Total Revenues	5,399,724	7,905,416	9,503,721	8,960,112	3,110,730	3,110,730

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 451 Street & Bridge Construction

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
202-451-000-706.000 Salaries and Wages	117,651	91,012	134,273	108,077	135,810	135,810
202-451-000-707.000 Wages-Temporary	13,408	0	2,117	500	2,117	2,117
202-451-000-709.000 Overtime	6,162	7,483	11,244	4,856	8,619	8,619
202-451-000-715.000 Employers FICA	11,301	7,406	11,294	8,678	11,211	11,211
202-451-000-719.000 Health Insurance	28,818	20,317	18,893	20,507	15,979	15,979
202-451-000-719.678 RX Drug Insurance	5,788	3,540	0	1,405	0	0
202-451-000-719.679 Health Insurance Deduct.	0	890	3,891	5,960	2,279	2,279
202-451-000-722.000 Pension-General	11,147	9,209	14,435	11,203	14,327	14,327
202-451-000-724.000 Unemployment Comp.	744	376	926	320	968	968
202-451-000-724.001 Workers Compensation	1,500	961	1,497	1,142	1,539	1,539
202-451-000-725.000 Other Fringe Benefits	2,329	2,032	2,184	2,893	2,171	2,171
	198,848	143,226	200,754	165,541	195,020	195,020
Material and Supplies:						
202-451-000-782.000 Materials	2,037	503	2,000	2,000	2,000	2,000
	2,037	503	2,000	2,000	2,000	2,000
Contractual and Other:						
202-451-000-818.000 Contractual Services	182,040	195,508	231,584	339,427	271,434	271,434
202-451-000-914.001 Insurance Deductible	0	2,500	0	0	0	0
202-451-000-943.000 Equipment Rental - MP	3,130	105	500	5,000	500	500
202-451-000-962.000 Uncollectible Accounts	0	628	0	0	0	0
202-451-000-966.000 PW Overhead	3,458	354	300	1,000	300	300
202-451-000-967.000 ENG Overhead	89,422	67,745	116,414	95,993	108,322	108,322
	278,050	266,840	348,798	441,420	380,556	380,556
Street Construction	478,935	410,569	551,552	608,961	577,576	577,576

WORK PROJECT DETAIL

Work Project Titles:	Fund Bal.	PIF	Total FY Cost
Asset Management-Jacts Plan Reg. 2	19,000	-	19,000
Fourth: Linden to Griswold (Eng)	-	66,146	66,146
Ganson: Wisner to Jackson (Eng)	-	2,000	2,000
High St Bridge (east) Guardrail Replacement	-	19,550	19,550
Lewis St Bridge Replacement (design)	-	73,700	73,700
Major St. Bridge Inspection & Eng.	16,000	-	16,000
Major St. Const.-Misc.	18,000	-	18,000
Major St. Planning & Permits	115,000	-	115,000
Mechanic: Ganson to end (Brick Pvmt Repair)	80,000	-	80,000
North : Kennedy to Elm	-	62,350	62,350
Trail St Bridge Rip-Rap	-	18,400	18,400
Trail St. RR Crossing (Eng)	-	45,910	45,910
West: Bloomfield to High (Eng)	36,280	2,240	38,520
West: High to Michigan	-	3,000	3,000
	284,280	293,296	577,576

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 463 Street & Bridge Maintenance

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
202-463-000-706.000 Salaries and Wages	141,858	143,296	111,500	145,000	145,000	145,000
202-463-000-707.000 Wages-Temporary	424	4,031	0	4,000	4,000	4,000
202-463-000-709.000 Overtime	715	1,995	1,000	2,000	3,000	3,000
202-463-000-715.000 Employers FICA	10,717	11,274	8,606	11,552	11,628	11,628
202-463-000-719.000 Health Insurance	31,172	30,982	25,055	30,740	35,018	35,018
202-463-000-719.678 RX Drug Insurance	6,676	7,468	0	2,110	0	0
202-463-000-719.679 Health Insurance Deductible	0	610	5,010	3,713	4,727	4,727
202-463-000-722.000 Pension-General	11,964	13,511	11,160	14,582	14,682	14,682
202-463-000-724.000 Unemployment Comp.	944	1,815	855	1,320	1,155	1,155
202-463-000-724.001 Workers Compensation	2,808	2,731	2,610	3,500	3,526	3,526
202-463-000-725.000 Other Fringe Benefits	1,826	2,194	2,620	2,500	3,103	3,103
	<u>209,104</u>	<u>219,907</u>	<u>168,416</u>	<u>221,017</u>	<u>225,839</u>	<u>225,839</u>
Material and Supplies:						
202-463-000-782.000 Materials	43,729	44,324	50,044	60,044	50,044	50,044
	<u>43,729</u>	<u>44,324</u>	<u>50,044</u>	<u>60,044</u>	<u>50,044</u>	<u>50,044</u>
Contractual and Other:						
202-463-000-818.000 Contractual Services	30,429	991	0	2,000	0	0
202-463-000-818.690 Contractual Services-Forestry	35,757	0	0	0	0	0
202-463-000-914.001 Insurance-Deductible	0	0	10,000	2,000	10,000	10,000
202-463-000-943.000 Equipment Rental - MP	201,026	133,141	104,602	135,528	104,602	104,602
202-463-000-960.000 Education & Training	645	910	0	170	0	0
202-463-000-966.000 PW Overhead	125,603	116,783	101,250	102,900	88,800	88,800
202-463-000-967.000 ENG Overhead	0	190	0	0	0	0
	<u>393,460</u>	<u>252,015</u>	<u>215,852</u>	<u>242,598</u>	<u>203,402</u>	<u>203,402</u>
Street Maintenance	646,293	516,246	434,312	523,659	479,285	479,285

WORK PROJECT DETAIL

(See Detail Next Page)

Work Project Titles:						
Street Cleaning	236,187	75,348	34,000	75,000	70,000	70,000
Maintenance C&G Street	287,497	408,348	332,042	385,000	346,015	346,015
Catch Basin Maintenance	60,308	0	0	0	0	0
Maint. No C&G Streets	62,301	32,550	68,270	63,659	63,270	63,270
	<u>646,293</u>	<u>516,246</u>	<u>434,312</u>	<u>523,659</u>	<u>479,285</u>	<u>479,285</u>

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Work Project Detail

Fund 202 Major Street Fund

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

Dept.	Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
<u>Street Cleaning:</u>							
700	Machine Sweeping	99,351	0	0	0	0	0
701	Haul Sweepings	39,172	0	0	0	0	0
702	Hand Cleaning	19,236	75,348	34,000	75,000	70,000	70,000
703	Leaf Pickup	78,428	0	0	0	0	0
		236,187	75,348	34,000	75,000	70,000	70,000
<u>Maintenance C&G Street:</u>							
705	Asphalt Patching	233,291	265,213	235,000	238,000	200,000	200,000
706	Concrete Patching	1,119	120	5,000	3,000	3,000	3,000
707	Curb & Gutter Repair	6,563	27,172	39,000	32,000	31,015	31,015
708	Crackfill	5,183	9,732	15,000	12,000	12,000	12,000
709	Parkway Maintenance	24,026	106,111	38,042	100,000	100,000	100,000
711	Chipseal	17,315	0	0	0	0	0
		287,497	408,348	332,042	385,000	346,015	346,015
<u>Catch Basin Maintenance:</u>							
712	Catch Basin Work	30,383	0	0	0	0	0
713	Clean Catch Basins	29,925	0	0	0	0	0
		60,308	0	0	0	0	0
<u>Maintenance No C&G Streets:</u>							
714	Asphalt Patching	25,347	5,408	7,000	7,000	7,000	7,000
715	Crackfill	0	33	0	0	0	0
717	Shoulder & Gutter Repair	4,760	0	7,000	7,000	7,000	7,000
718	Chipseal	0	0	0	0	0	0
719	GEO Database (Mapping)	0	0	0	0	0	0
720	Non Motorized Maintenance	26,559	23,883	24,270	24,659	24,270	24,270
722	Bridge Maintenance	3,350	650	17,000	12,000	12,000	12,000
724	Mapping - GIS	0	0	0	0	0	0
725	Bike Lane Sweeping	2,285	1,902	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	0	674	0	0	0	0
		62,301	32,550	68,270	63,659	63,270	63,270
		646,293	516,246	434,312	523,659	479,285	479,285

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 474 Traffic Services

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services						
202-474-000-706.000 Salaries and Wages	137,565	122,536	128,322	144,650	152,121	152,121
202-474-000-707.000 Wages-Temporary	2,354	5,533	3,528	4,500	3,528	3,528
202-474-000-709.000 Overtime	8,173	12,427	14,856	9,000	16,311	16,311
202-474-000-715.000 Employers FICA	11,704	11,968	11,223	12,098	13,155	13,155
202-474-000-719.000 Health Insurance	26,566	27,157	18,055	16,770	17,899	17,899
202-474-000-719.678 RX Drug Insurance	5,670	7,012	0	2,788	0	0
202-474-000-719.679 Health Insurance Deductible	0	145	3,719	583	2,553	2,553
202-474-000-722.000 Pension-General	12,993	14,079	14,203	16,723	16,708	16,708
202-474-000-724.000 Unemployment Comp.	997	1,229	885	200	1,085	1,085
202-474-000-724.001 Workers Compensation	2,944	3,041	1,431	3,179	1,723	1,723
202-474-000-725.000 Other Fringe Benefits	2,507	2,240	2,087	2,327	2,432	2,432
	211,473	207,367	198,309	212,818	227,515	227,515
Material and Supplies:						
202-474-000-759.000 Small Tools	742	497	3,000	2,000	3,000	3,000
202-474-000-782.000 Materials	21,040	31,755	34,513	34,513	34,513	34,513
	21,782	32,252	37,513	36,513	37,513	37,513
Contractual and Other:						
202-474-000-818.000 Contractual Services	48,719	67,961	48,815	48,815	48,815	48,815
202-474-000-920.000 Utilities	72,072	67,463	50,000	82,000	82,000	82,000
202-474-000-933.000 Equipment Maintenanace	19,561	39,568	62,631	62,631	62,631	62,631
202-474-000-943.000 Equipment Rental - MP	25,694	27,902	54,284	38,056	44,300	44,300
202-474-000-962.000 Uncollectible Accounts	0	3,875	0	0	0	0
202-474-000-966.000 PW Overhead	3,563	27,777	24,300	22,500	29,700	29,700
202-474-000-967.000 ENG Overhead	104,121	83,503	92,942	102,236	101,574	101,574
	273,730	318,049	332,972	356,238	369,020	369,020
Traffic Services	506,985	557,668	568,794	605,569	634,048	634,048

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 474 Traffic Services

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted	
<u>WORK PROJECT DETAIL</u>							
Work Project Titles:							
780	Traffic Eng. Office - 1/2 Major St.	74,577	94,317	96,000	96,000	101,000	101,000
781	Traffic Signals-City	183,131	189,253	211,677	212,477	222,677	222,677
781B	Traffic Signals-Brooklyn	0	150	0	300	300	300
781C	Traffic Signals-Concord	559	188	500	500	500	500
781G	Traffic Signals-Grass Lake	1,270	751	1,000	1,200	1,200	1,200
781J	Traffic Signals-County	10,241	10,049	13,000	13,000	14,000	14,000
781S	Traffic Signals-State (City Share)	59,738	45,188	65,000	70,000	70,000	70,000
781T	Tree Trimming	3,280	307	0	300	300	300
782	Traffic Signs	101,068	96,811	77,817	96,682	101,682	101,682
783	Pavement Marking	35,203	61,483	55,000	62,000	68,000	68,000
784	Railroad Signals	10,060	6,815	7,000	7,000	8,389	8,389
785	Emergency Equipment	115	536	2,000	2,000	2,000	2,000
788	Traffic Records & Studies	17,780	202	10,000	10,000	10,000	10,000
788A-G	JACTS Traffic Counts, etc...	4,710	6,278	5,000	10,000	10,000	10,000
790X	Traffic Accident-Billable	0	0	0	0	0	0
790Y	Billable Signs-Mich/Mechanic	274	0	0	0	0	0
791	Traffic Sign Inventory	0	546	10,000	10,110	10,000	10,000
792	Storm Water Utilities	4,979	14,336	14,800	14,000	14,000	14,000
793	TSC Signal Interconnect	0	1,123	0	0	0	0
794	Street Light Inventory	0	27,383	0	0	0	0
795	St. Light Update-GIS	0	1,952	0	0	0	0
		506,985	557,668	568,794	605,569	634,048	634,048

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 478 Winter Maintenance

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
202-478-000-706.000 Salaries and Wages	28,064	18,086	55,000	34,924	34,000	34,000
202-478-000-707.000 Wages-Temporary	0	0	0	200	0	0
202-478-000-709.000 Overtime	14,167	7,567	26,000	21,000	24,000	24,000
202-478-000-715.000 Employers FICA	3,224	1,909	6,197	4,293	4,437	4,437
202-478-000-719.000 Health Insurance	9,465	6,176	12,359	9,360	8,211	8,211
202-478-000-719.678 RX Drug Insurance	1,972	1,622	0	110	0	0
202-478-000-719.679 Health Insurance Deduct.	0	27	2,471	2,460	1,108	1,108
202-478-000-722.000 Pension-General	3,606	2,363	8,035	5,548	5,754	5,754
202-478-000-724.000 Unemployment Comp.	1,051	596	616	560	441	441
202-478-000-724.001 Workers Compensation	783	496	1,879	1,302	1,346	1,346
202-478-000-725.000 Other Fringe Benefits	482	343	1,296	500	731	731
	62,814	39,185	113,853	80,257	80,028	80,028
Material and Supplies:						
202-478-000-782.000 Materials	113,126	52,864	95,000	85,000	95,000	95,000
	113,126	52,864	95,000	85,000	95,000	95,000
Contractual and Other:						
202-478-000-818.000 Contractual Services	0	0	5,000	5,000	5,000	5,000
202-478-000-943.000 Equipment Rental - MP	68,156	37,346	119,029	93,631	119,029	119,029
202-478-000-966.000 PW Overhead	35,029	19,897	72,900	33,554	34,800	34,800
	103,185	57,243	196,929	132,185	158,829	158,829
Winter Maintenance	279,125	149,292	405,782	297,442	333,857	333,857

<i>WORK PROJECT DETAIL</i>							
Work Project Titles:							
790	Snowplowing	48,253	14,828	120,000	95,000	110,000	110,000
791	Hauling Snow	19,871	6,677	45,000	10,000	20,000	20,000
792	Salting	211,001	127,787	240,782	192,442	203,857	203,857
		279,125	149,292	405,782	297,442	333,857	333,857

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 484 Transfers To Other Funds

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Proposed
Contractual and Other:						
202-484-000-999.203 Cont.-Local Street Fund	400,000	200,000	380,000	380,000	330,000	330,000
202-484-000-999.324 Cont.-2003 MTF Bond D/S	258,451	260,369	261,929	261,929	0	0
	<u>658,451</u>	<u>460,369</u>	<u>641,929</u>	<u>641,929</u>	<u>330,000</u>	<u>330,000</u>
*Transfers To Other Funds	<u>658,451</u>	<u>460,369</u>	<u>641,929</u>	<u>641,929</u>	<u>330,000</u>	<u>330,000</u>

Fund 202 Major Street Fund
Dept 498 Trunkline Maintenance

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
202-498-000-706.000 Salaries and Wages	49,786	22,988	35,000	37,500	35,000	35,000
202-498-000-707.000 Wages-Temporary	211	1,743	0	700	0	0
202-498-000-709.000 Overtime	4,782	1,968	4,000	4,000	6,000	6,000
202-498-000-715.000 Employers FICA	3,327	1,364	2,984	3,228	3,137	3,137
202-498-000-719.000 Health Insurance	12,664	4,608	7,865	9,056	8,453	8,453
202-498-000-719.678 RX Drug Insurance	2,593	1,248	0	881	0	0
202-498-000-719.679 Health Insurance Deductible	0	0	1,573	1,500	1,141	1,141
202-498-000-722.000 Pension-General	3,720	1,497	3,869	4,117	4,067	4,067
202-498-000-724.000 Unemployment Comp.	367	245	296	321	312	312
202-498-000-724.001 Workers Compensation	990	392	905	979	951	951
202-498-000-725.000 Other Fringe Benefits	694	238	823	500	749	749
	<u>79,134</u>	<u>36,291</u>	<u>57,315</u>	<u>62,782</u>	<u>59,810</u>	<u>59,810</u>
Material and Supplies:						
202-498-000-782.000 Materials	67,466	25,148	45,000	44,733	46,370	46,370
	<u>67,466</u>	<u>25,148</u>	<u>45,000</u>	<u>44,733</u>	<u>46,370</u>	<u>46,370</u>
Contractual and Other:						
202-498-000-943.000 Equipment Rental	84,771	42,463	57,685	62,685	64,320	64,320
202-498-000-966.000 PW Overhead	38,969	14,246	35,100	24,900	24,600	24,600
	<u>123,740</u>	<u>56,709</u>	<u>92,785</u>	<u>87,585</u>	<u>88,920</u>	<u>88,920</u>
Trunkline Maintenance	<u>270,340</u>	<u>118,148</u>	<u>195,100</u>	<u>195,100</u>	<u>195,100</u>	<u>195,100</u>

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 505 State Highway Construction

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Proposed
Contractual and Other:						
202-505-000-950.000 State Highway Const.-City	440,310	399,257	413,998	358,346	143,638	143,638
202-505-000-950.001 State Highway Const.-Fed/St.	1,755,443	5,070,200	6,481,616	6,094,072	583,322	583,322
	2,195,753	5,469,457	6,895,614	6,452,418	726,960	726,960
State Highway Construction	2,195,753	5,469,457	6,895,614	6,452,418	726,960	726,960

Work Project Titles:	Federal/ State	Special Assessments	PIF	Total
Fourth: Linden to Griswold	428,370	53,000	41,990	523,360
Ganson: Wisner to Jackson	2,952	-	648	3,600
North: Kennedy to Elm	92,000	-	23,000	115,000
Past MDOT Projects	0	-	10,000	10,000
Trail St RR Crosssing (Safety)	60,000	-	15,000	75,000
	583,322	53,000	90,638	726,960

(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.

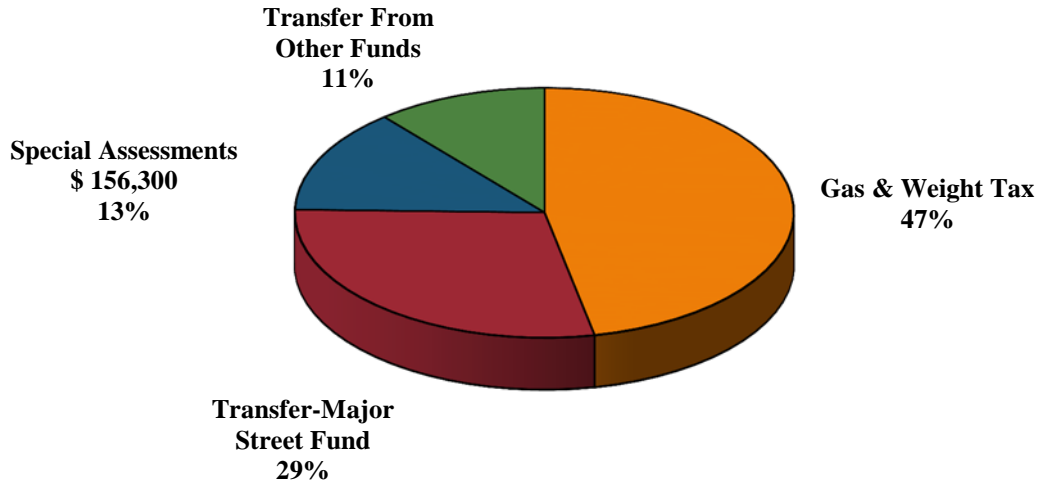
CHARACTER - This Fund is to be used:

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.

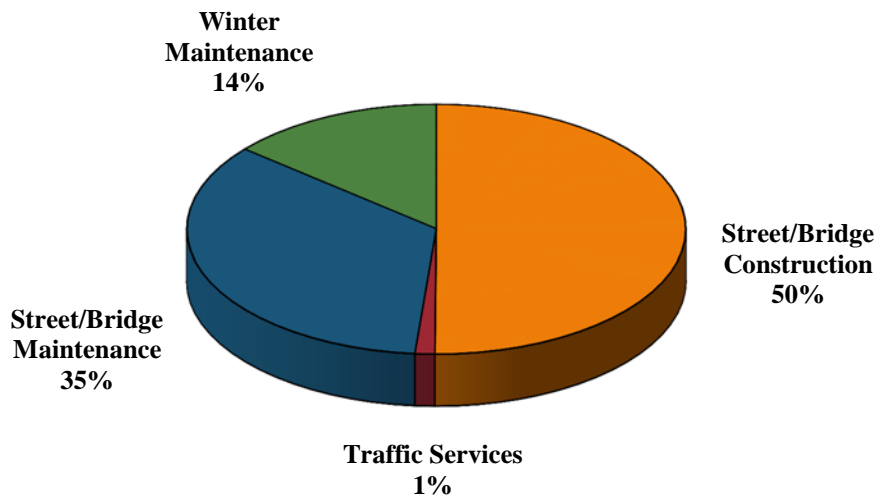
AUTHORIZATION- The Local Street Fund was established on July 1, 1972, as required by Act 51 of the Public Acts of 1951, as amended.

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Local Street Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2013/14 Adopted Budget
Local Street Fund
Summary of Revenues, Expenditures and Changes in Fund Balances

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues:						
State Gas & Weight Tax	561,264	565,228	540,250	540,250	540,250	540,250
Miscellaneous	9,750	19	0	200	0	0
Contributions From Other Funds	903,592	832,496	1,010,715	967,953	614,420	614,420
	1,474,606	1,397,743	1,550,965	1,508,403	1,154,670	1,154,670
Expenditures:						
Street & Bridge Construction	503,484	734,344	870,780	802,167	701,942	701,942
Street & Bridge Maintenance	663,178	482,843	484,493	519,885	486,018	486,018
Traffic Services	13,237	4,453	18,231	15,600	18,021	18,021
Winter Maintenance	172,763	53,025	206,831	161,992	195,502	195,502
Transfers To Other Funds	22,474	22,641	22,776	22,776	0	0
	1,375,136	1,297,306	1,603,111	1,522,420	1,401,483	1,401,483
Revenues Over (Under)						
Expenditures	99,470	100,437	(52,146)	(14,017)	(246,813)	(246,813)
Fund Balance - Beginning of Year	78,558	178,028	278,465	278,465	264,448	264,448
Fund Balance - End of Year	178,028	278,465	226,319	264,448	17,635	17,635

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

Fund 203 Local Street Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
203-000-000-569.000 Act 51 Gas & Weight Tax	561,264	565,228	540,250	540,250	540,250	540,250
203-000-000-664.000 Interest	0	19	0	200	0	0
203-000-000-685.677 Insurance Refund-W/C	9,750	0	0	0	0	0
203-000-000-694.661 Expense Refund-Motor Pool	0	0	0	0	0	0
203-000-000-698.463 Miscellaneous	0	0	0	0	0	0
203-000-000-699.202 Cont.-Major Street Fund	400,000	200,000	380,000	380,000	330,000	330,000
203-000-000-699.245 Cont.-Public Improvemt. Fd.	20,675	31,890	175,000	274,199	127,120	127,120
203-000-000-699.286 Cont.-CDBG Fund	390,798	463,481	260,049	120,519	1,000	1,000
203-000-000-699.895 Cont.-Special Assessmt. Fd.	92,119	137,125	195,666	193,235	156,300	156,300
Total Revenues	1,474,606	1,397,743	1,550,965	1,508,403	1,154,670	1,154,670

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 451 Street & Bridge Construction

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services :						
203-451-000-706.000 Salaries and Wages	28,395	57,408	45,880	41,953	81,560	81,560
203-451-000-709.000 Overtime	2,660	3,908	1,919	3,602	1,986	1,986
203-451-000-715.000 Employers FICA	2,229	4,614	3,657	3,485	6,391	6,391
203-451-000-719.000 Health Insurance	7,116	12,773	6,455	9,518	9,596	9,596
203-451-000-719.678 RX Drug Insurance	1,359	2,293	0	899	0	0
203-451-000-719.679 Health Insurance Deduct.	0	503	1,330	350	1,369	1,369
203-451-000-722.000 Pension-General	2,545	5,754	4,742	4,519	8,288	8,288
203-451-000-724.000 Unemployment Comp.	204	439	317	300	582	582
203-451-000-724.001 Workers Compensation	286	603	512	479	924	924
203-451-000-725.000 Other Fringe Benefits	865	1,597	746	674	1,304	1,304
	45,659	89,892	65,558	65,779	112,000	112,000
Material and Supplies:						
203-451-000-782.000 Materials	229	3,728	1,500	1,500	1,500	1,500
	229	3,728	1,500	1,500	1,500	1,500
Contractual and Other:						
203-451-000-818.000 Contractual Services	436,418	596,993	764,483	700,186	524,782	524,782
203-451-000-943.000 Equipment Rental - MP	255	146	500	255	500	500
203-451-000-962.000 Uncollectible Accounts	0	634	0	0	0	0
203-451-000-966.000 PW Overhead	281	120	500	281	500	500
203-451-000-967.000 ENG Overhead	20,642	42,831	38,239	34,166	62,660	62,660
	457,596	640,724	803,722	734,888	588,442	588,442
Street Construction	503,484	734,344	870,780	802,167	701,942	701,942

<u>WORK PROJECT DETAIL</u>					
Work Project Titles:	Funding				Total Cost
	S/A	F/B	PIF	CDBG	
Beverly Park Place: West Ave to east end	95,300	110,000	122,120	-	327,420
Carlton: Brown to Wisner	-	30,000	-	-	30,000
Durand South End to Morrell	-	-	1,500	-	1,500
Forest: bend to Edgewood (CDBG)	-	-	-	500	500
Homewild: Ellery to Edgewood (CDBG)	-	-	-	500	500
Local St. Const.-Misc.	-	-	3,500	-	3,500
Local Street Planning & Permits	-	25,000	-	-	25,000
Webster: Oakdale to Elmwood	61,000	139,282	-	-	200,282
Bowen & Elmwood	-	113,240	-	-	113,240
	156,300	417,522	127,120	1,000	701,942

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 463 Street & Bridge Maintenance

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
203-463-000-706.000 Salaries and Wages	149,878	121,031	107,500	121,000	121,000	121,000
203-463-000-707.000 Wages-Temporary	444	4,843	0	8,000	6,000	6,000
203-463-000-709.000 Overtime	554	714	5,000	5,000	5,000	5,000
203-463-000-715.000 Employers FICA	11,241	9,928	8,606	10,251	10,098	10,098
203-463-000-719.000 Health Insurance	35,812	31,216	24,156	37,280	29,222	29,222
203-463-000-719.678 RX Drug Insurance	7,789	8,182	0	3,450	0	0
203-463-000-719.679 Health Insurance Deductible	0	111	4,830	2,152	3,945	3,945
203-463-000-722.000 Pension-General	12,523	11,798	11,160	12,499	12,499	12,499
203-463-000-724.000 Unemployment Comp.	392	1,385	855	1,018	1,003	1,003
203-463-000-724.001 Workers Compensation	2,904	2,595	2,610	3,109	3,062	3,062
203-463-000-725.000 Other Fringe Benefits	1,903	1,986	2,526	2,526	2,589	2,589
	223,440	193,789	167,243	206,285	194,418	194,418
Material and Supplies:						
203-463-000-782.000 Materials	68,764	55,641	70,000	75,000	70,000	70,000
	68,764	55,641	70,000	75,000	70,000	70,000
Contractual and Other:						
203-463-000-818.000 Contractual Services	0	1,660	0	0	0	0
203-463-000-943.000 Equipment Rental - MP	240,300	133,816	146,000	150,000	146,000	146,000
203-463-000-960.000 Education & Training	0	0	0	400	0	0
203-463-000-966.000 PW Overhead	130,674	330	101,250	88,200	75,600	75,600
203-463-000-967.000 ENG Overhead	0	97,607	0	0	0	0
	370,974	233,413	247,250	238,600	221,600	221,600
Street Maintenance	663,178	482,843	484,493	519,885	486,018	486,018

WORK PROJECT DETAIL

(See Detail Next Page)

Work Project Titles:

Street Cleaning	277,543	72,677	77,000	77,000	77,000	77,000
Maintenance C&G Streets	322,259	378,573	356,000	387,685	356,000	356,000
Maintenance Catch Basins	43,094	0	0	0	0	0
Maint. No C&G Streets	20,282	31,593	51,493	55,200	53,018	53,018
	663,178	482,843	484,493	519,885	486,018	486,018

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

WORK PROJECT DETAIL

Fund 203 Local Street Fund
Dept 463 Street Maintenance

Dept.	Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
<u>Street Cleaning:</u>							
900	Machine Sweeping	112,881	0	0	0	0	0
901	Haul Sweepings	50,910	0	0	0	0	0
902	Hand Cleaning	31,792	72,256	73,000	73,000	73,000	73,000
903	Leaf Pickup	79,967	0	0	0	0	0
904	Clean Alleys	1,993	421	4,000	4,000	4,000	4,000
		277,543	72,677	77,000	77,000	77,000	77,000
<u>Maintenance C&G Streets:</u>							
905	Asphalt Patching	276,372	228,300	254,000	250,685	254,000	254,000
906	Concrete Patching	1,161	0	5,000	5,000	5,000	5,000
907	Curb & Gutter Repair	9,404	25,734	35,000	30,000	35,000	35,000
908	Crackfill	2,137	4,355	12,000	12,000	12,000	12,000
909	Parkway Maintenance	33,185	120,184	50,000	90,000	50,000	50,000
911	Chipseal	0	0	0	0	0	0
		322,259	378,573	356,000	387,685	356,000	356,000
<u>Maintenance Catch Basins:</u>							
912	Catch Basin Work	19,959	0	0	0	0	0
913	Clean Catch Basins	23,135	0	0	0	0	0
		43,094	0	0	0	0	0
<u>Maintenance No C&G Streets:</u>							
914	Grade & Gravel	13,191	22,208	33,030	30,000	30,000	30,000
915	Asphalt Patching	0	0	0	0	0	0
916	Crackfill	0	0	0	0	0	0
917	Dust Prevention	2,148	2,425	4,263	4,000	4,000	4,000
918	Shoulder & Gutter Repair	4,943	5,760	8,000	15,000	12,818	12,818
920	Railroad ROW Maintenance	0	0	0	0	0	0
922	Bridge Maintenance	0	0	5,000	5,000	5,000	5,000
933	Streetscape Maintenance	0	1,200	1,200	1,200	1,200	1,200
		20,282	31,593	51,493	55,200	53,018	53,018
		663,178	482,843	484,493	519,885	486,018	486,018

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 474 Traffic Services

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
203-474-000-706.000 Salaries and Wages	4,675	1,554	6,000	4,700	6,000	6,000
203-474-000-709.000 Overtime	173	330	300	300	300	300
203-474-000-715.000 Employers FICA	382	158	482	383	482	482
203-474-000-719.000 Health Insurance	1,377	393	844	1,017	706	706
203-474-000-719.678 RX Drug Insurance	263	67	0	159	0	0
203-474-000-719.679 Health Insurance Deductible	0	23	174	0	101	101
203-474-000-722.000 Pension-General	424	195	625	496	625	625
203-474-000-724.000 Unemployment Comp.	41	7	41	10	43	43
203-474-000-724.001 Workers Compensation	118	32	67	95	68	68
203-474-000-725.000 Other Fringe Benefits	34	22	98	75	96	96
	7,487	2,781	8,631	7,235	8,421	8,421
Material and Supplies:						
203-474-000-782.000 Materials	74	0	500	500	500	500
	74	0	500	500	500	500
Contractual and Other:						
203-474-000-943.000 Equipment Rental - MP	1,988	280	5,100	3,865	5,100	5,100
203-474-000-966.000 DPW Overhead	869	607	3,000	3,000	3,000	3,000
203-474-000-967.000 ENG Overhead	2,819	785	1,000	1,000	1,000	1,000
	5,676	1,672	9,100	7,865	9,100	9,100
Capital Outlay:						
Traffic Services	13,237	4,453	18,231	15,600	18,021	18,021

<u>WORK PROJECT DETAIL</u>						
Work Project Titles:						
980	Traffic Office -1/2 Local St.	0	2,287	1,000	1,000	1,000
981	Traffic Signs	13,237	2,166	17,231	14,600	17,021
982	Pavement Marking	0	0	0	0	0
		13,237	4,453	18,231	15,600	18,021

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 478 Winter Maintenance

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Proposed
Personal Services						
203-478-000-706.000 Salaries and Wages	28,398	7,359	30,000	18,500	30,000	30,000
203-478-000-707.000 Wages-Temporary	0	0	0	200	0	0
203-478-000-709.000 Overtime	3,662	1,202	8,000	7,000	8,000	8,000
203-478-000-715.000 Employers FICA	2,446	636	2,907	1,966	2,907	2,907
203-478-000-719.000 Health Insurance	7,108	2,071	6,741	4,958	7,245	7,245
203-478-000-719.678 RX Drug Insurance	1,494	545	0	10	0	0
203-478-000-719.679 Health Insurance Deductible	0	6	1,348	1,348	978	978
203-478-000-722.000 Pension-General	2,738	788	3,770	2,530	3,770	3,770
203-478-000-724.000 Unemployment Comp.	864	193	545	451	545	545
203-478-000-724.001 Workers Compensation	607	174	882	596	882	882
203-478-000-725.000 Other Fringe Benefits	427	140	705	400	642	642
	47,744	13,114	54,898	37,959	54,969	54,969
Material and Supplies:						
203-478-000-782.000 Materials	43,492	18,350	47,733	42,733	47,733	47,733
	43,492	18,350	47,733	42,733	47,733	47,733
Contractual and Other:						
203-478-000-943.000 Equipment Rental - MP	54,052	15,178	70,000	66,000	70,000	70,000
203-478-000-966.000 PW Overhead	27,475	6,383	34,200	15,300	22,800	22,800
	81,527	21,561	104,200	81,300	92,800	92,800
Winter Maintenance	172,763	53,025	206,831	161,992	195,502	195,502

<u>WORK PROJECT DETAIL</u>							
Work Project Titles:							
990	Snowplowing	56,486	8,007	72,000	51,992	70,000	70,000
991	Hauling Snow	6,138	1,461	7,000	5,000	5,000	5,000
992	Salting	110,139	43,557	127,831	105,000	120,502	120,502
994	Ice Damage	0	0	0	0	0	0
		172,763	53,025	206,831	161,992	195,502	195,502

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 203 Major Street Fund
Dept 484 Transfers To Other Funds

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Proposed
Contractual and Other:						
203-484-000-999.324 Cont.-2003 MTF Bond D/S	22,474	22,641	22,776	22,776	0	0
	<u>22,474</u>	<u>22,641</u>	<u>22,776</u>	<u>22,776</u>	<u>0</u>	<u>0</u>
*Transfers To Other Funds	<u>22,474</u>	<u>22,641</u>	<u>22,776</u>	<u>22,776</u>	<u>0</u>	<u>0</u>

(208) Ella Sharp Park Operating Fund

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

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

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



City of Jackson Fiscal Year 2013/14 Adopted Budget Analysis of Changes in Fund Balance

Fund 208 Ella W. Sharp Park Operating Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues:						
General	569,941	567,988	560,700	541,775	581,050	581,050
Mini-Golf Course	108,273	107,162	132,000	112,133	112,000	112,000
	<u>678,214</u>	<u>675,150</u>	<u>692,700</u>	<u>653,908</u>	<u>693,050</u>	<u>693,050</u>
Expenditures:						
Mini-Golf Course	32,781	33,394	53,190	39,878	53,258	53,258
Parks & Recreation	641,826	641,999	637,089	617,659	635,332	635,332
	<u>674,607</u>	<u>675,393</u>	<u>690,279</u>	<u>657,537</u>	<u>688,590</u>	<u>688,590</u>
Excess of Revenues Over (Under)						
Expenditures	3,607	(243)	2,421	(3,629)	4,460	4,460
Fund Balance - Beginning of Year	7,926	11,533	11,290	11,290	7,661	7,661
Fund Balance - End of Year	<u>11,533</u>	<u>11,290</u>	<u>13,711</u>	<u>7,661</u>	<u>12,121</u>	<u>12,121</u>

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

Fund 208 Ella W. Sharp Park Operating Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
<i>Dept 000 General (Incl. Golf Course):</i>						
208-000-000-643.000 Golf Balls-Tees-Pullcarts	4,299	6,134	6,000	6,200	7,500	7,500
208-000-000-644.000 Merchandise	21,353	24,006	35,000	28,500	42,000	42,000
208-000-000-646.000 Golf Cart Rental	102,560	112,747	126,000	115,000	118,000	118,000
208-000-000-651.001 Golf Fees	228,203	255,180	290,000	250,000	285,000	285,000
208-000-000-664.000 Interest	18	10	100	25	0	0
208-000-000-685.677 Insurance Refund - W/C	15,800	0	15,800	0	0	0
208-000-000-698.000 Miscellaneous	6,984	4,300	10,000	5,000	5,000	5,000
208-000-000-699.101 Contribution - General Fund	150,000	125,000	35,000	109,000	95,000	95,000
208-000-000-699.718 Cont.-Sharp Pk. Endow. Fd.	40,724	40,611	42,800	28,050	28,550	28,550
	569,941	567,988	560,700	541,775	581,050	581,050
<i>Dept 584 Sharp Park Mini-Golf Course:</i>						
208-584-000-644.000 Merchandise	10,013	8,975	12,000	12,402	12,000	12,000
208-584-000-651.001 Golf Fees	98,260	98,187	120,000	99,731	100,000	100,000
	108,273	107,162	132,000	112,133	112,000	112,000
Total Revenues	678,214	675,150	692,700	653,908	693,050	693,050

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Proposed
Personal Services:						
208-584-000-707.000 Wages-Temporary	19,553	19,165	28,720	23,000	28,720	28,720
208-584-000-715.000 Employers FICA	1,476	1,603	2,197	1,800	2,197	2,197
208-584-000-724.000 Unemployment Comp.	483	820	1,031	966	1,097	1,097
208-584-000-724.001 Workers Compensation	444	482	661	529	661	661
	<u>21,956</u>	<u>22,070</u>	<u>32,609</u>	<u>26,295</u>	<u>32,675</u>	<u>32,675</u>
Material And Supplies:						
208-584-000-745.000 Program Supplies	4,338	3,783	6,000	4,500	6,000	6,000
208-584-000-778.000 Equipment Maint Supplies	0	0	1,000	500	1,000	1,000
	<u>4,338</u>	<u>3,783</u>	<u>7,000</u>	<u>5,000</u>	<u>7,000</u>	<u>7,000</u>
Contractual And Other:						
208-584-000-818.584 Cont. Serv. - Mini-Golf Imp.	0	944	5,000	0	5,000	5,000
208-584-000-853.000 Telephone	736	719	1,000	1,000	1,000	1,000
208-584-000-914.000 Insurance	242	81	81	83	83	83
208-584-000-920.000 Utilities	5,509	5,086	6,500	6,500	6,500	6,500
208-584-000-933.000 Equipment Maintenance	0	711	1,000	1,000	1,000	1,000
	<u>6,487</u>	<u>7,541</u>	<u>13,581</u>	<u>8,583</u>	<u>13,583</u>	<u>13,583</u>
Mini-Golf Course	<u>32,781</u>	<u>33,394</u>	<u>53,190</u>	<u>39,878</u>	<u>53,258</u>	<u>53,258</u>

Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
Department: Mini-Golf Course				
Fund-Activity: 208-584				
PT	Part Time - Recreation		<u>11</u>	<u>28,720</u>

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Parks & Recreation</i>				
<i>Fund-Activity: 208-691</i>				
012	Superintendent of Ella Sharp Park	1		78,368
305	Maintenance Worker II	1		24,838
306	Greenskeeper	1		48,511
PT	Part Time - Recreation		28	141,800
		3	28	293,517
Less: To 101-697 - Superintendent of Ella Sharp Park (1/3)				-26,123
To 101-697 - Maintenance Worker II (1/3)				-8,279
To 101-276 - Maintenance Worker II (1/3)				-8,279
Activity Total				250,836

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Proposed
Personal Services:						
208-691-000-702.000 Termination Pay	20,072	0	0	0	0	0
208-691-000-706.000 Salaries and Wages	149,776	123,888	121,948	94,652	109,636	109,636
208-691-000-707.000 Wages-Temporary	133,237	161,486	135,000	145,000	141,800	141,800
208-691-000-709.000 Overtime	9,886	10,386	8,500	8,500	8,500	8,500
208-691-000-715.000 Employers FICA	23,848	23,390	19,657	19,008	19,839	19,839
208-691-000-719.000 Health Insurance	23,889	22,538	16,601	15,620	22,717	22,717
208-691-000-719.678 RX Drug Insurance	5,011	6,427	0	2,060	0	0
208-691-000-719.679 Health Insurance Deductible	0	371	3,746	610	3,000	3,000
208-691-000-722.000 Pension-General	13,798	12,724	12,098	10,921	10,817	10,817
208-691-000-724.000 Unemployment Comp.	4,529	6,850	5,644	5,137	6,143	6,143
208-691-000-724.001 Workers Compensation	7,061	7,003	5,910	6,169	5,769	5,769
208-691-000-725.000 Other Fringe Benefits	1,603	608	1,924	1,077	1,611	1,611
	392,710	375,671	331,028	308,754	329,832	329,832
Material and Supplies:						
208-691-000-745.000 Program Supplies	9,830	9,719	10,000	10,000	10,000	10,000
208-691-000-745.002 Program Supplies for Resale	84,797	83,054	85,000	85,000	90,000	90,000
208-691-000-751.000 Gasoline	23,845	24,515	25,000	25,000	26,500	26,500
208-691-000-758.000 Laundry	972	1,629	2,000	2,000	2,000	2,000
208-691-000-776.000 Custodial Supplies	2,796	1,724	2,500	2,500	2,500	2,500
208-691-000-778.000 Equipment Maint Supplies	24,999	26,419	25,000	25,000	25,000	25,000
208-691-000-783.000 Seed and Sod	31,439	35,515	35,000	37,000	38,000	38,000
	178,678	182,575	184,500	186,500	194,000	194,000
Contractual and Other:						
208-691-000-810.000 EPAY Costs	5,771	5,170	6,000	6,500	7,000	7,000
208-691-000-818.000 Contractual Services	6,527	6,720	29,950	30,500	7,400	7,400
208-691-000-853.000 Telephone	4,706	4,313	4,800	4,800	6,300	6,300
208-691-000-914.000 Insurance	5,329	5,611	5,611	5,300	5,300	5,300
208-691-000-920.000 Utilities	23,162	33,085	39,500	37,000	39,500	39,500
208-691-000-931.000 Building Maintenance	3,898	5,987	7,500	7,500	7,500	7,500
208-691-000-933.000 Equipment Maintenance	1,143	418	5,000	5,000	5,000	5,000
208-691-000-939.000 Vehicle Maintenance	1,900	2,841	3,000	3,000	3,000	3,000
208-691-000-941.000 Rentals	1,029	503	1,200	2,225	2,500	2,500
208-691-000-944.661 Equipment Rental - MP	16,003	16,055	16,000	16,805	25,000	25,000
	69,468	80,703	118,561	118,630	108,500	108,500
Capital Outlay:						
208-691-000-974.690 Land Imp.-Forestry	970	3,050	3,000	3,775	3,000	3,000
	970	3,050	3,000	3,775	3,000	3,000
Parks And Recreation	641,826	641,999	637,089	617,659	635,332	635,332

(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 2013/14 Adopted Budget Analysis of Changes in Fund Balance

Fund 210 Land Acquisition Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	40,000	30,000	40,000	21,858	0	0
Expenditures	39,933	28,560	40,000	25,000	0	0
Excess of Revenues Over (Under) Expenditures	67	1,440	0	(3,142)	0	0
Fund Balance - Beginning of Year	1,635	1,702	3,142	3,142	0	0
Fund Balance - End of Year	1,702	3,142	3,142	0	0	0

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

Fund 210 Land Acquisition Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 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	40,000	30,000	40,000	21,858	0	0
Total Revenues	40,000	30,000	40,000	21,858	0	0

Expenditure Detail

Fund 210 Land Acquisition Fund
Dept 736 Acquisition

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 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	39,933	28,560	40,000	25,000	0	0
	39,933	28,560	40,000	25,000	0	0
Total Expenditures	39,933	28,560	40,000	25,000	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 2013/14 Adopted Budget Analysis of Changes in Fund Balance

Fund 211 Housing Initiative Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	11,960	35	0	0	0	0
Expenditures	3,372	8,677	0	0	0	0
Excess of Revenues Over (Under) Expenditures	8,588	(8,642)	0	0	0	0
Fund Balance - Beginning of Year	54	8,642	0	0	0	0
Fund Balance - End of Year	8,642	0	0	0	0	0

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

Fund 211 Housing Initiative Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
211-000-000-664.000 Interest	19	35	0	0	0	0
211-000-000-673.001 Sale Of Fixed Assets-Land	11,941	0	0	0	0	0
211-000-000-699.101 Contrib. - General Fund	0	0	0	0	0	0
Total Revenues	11,960	35	0	0	0	0

Expenditure Detail

Fund 211 Housing Initiative Fund
Dept 736 Acquisition

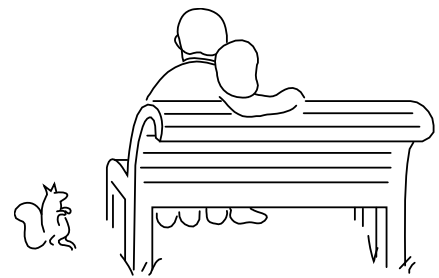
Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Contractual And Other:						
211-736-000-818.000 Contractual Service	0	0	0	0	0	0
211-736-000-914.000 Insurance	577	1,032	0	0	0	0
211-736-000-920.000 Utilities	422	0	0	0	0	0
211-736-000-930.000 Repairs and Maintenance	20	0	0	0	0	0
211-736-000-959.000 Property Taxes	970	781	0	0	0	0
211-736-000-999.101 Contribution - General Fund	1,383	6,864	0	0	0	0
	3,372	8,677	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	3,372	8,677	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 2013/14 Adopted Budget Analysis of Changes in Fund Balance

Fund 245 Public Improvement Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	1,118,988	1,054,307	1,023,300	1,023,650	933,700	933,700
Expenditures	883,853	1,120,044	1,264,621	1,670,457	1,056,848	1,056,848
Excess of Revenues Over (Under) Expenditures	235,135	(65,737)	(241,321)	(646,807)	(123,148)	(123,148)
Fund Balance - Beginning of Year	619,514	854,649	788,912	788,912	142,105	142,105
Fund Balance - End of Year	854,649	788,912	547,591	142,105	18,957	18,957

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

Fund 245 Public Improvement Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
245-000-000-403.000 Current Property Taxes	1,105,098	1,040,168	1,009,000	1,009,000	919,000	919,000
245-000-000-424.000 Payments In Lieu Of Taxes	6,216	6,642	6,300	6,650	6,700	6,700
245-000-000-664.000 Interest	7,674	7,497	8,000	8,000	8,000	8,000
Total Revenues	1,118,988	1,054,307	1,023,300	1,023,650	933,700	933,700

Expenditure Detail

Fund 245 Public Improvement Fund
Dept 245 Public Improvements-General

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Contractual and Other:						
245-245-000-956.001 Contingency	0	0	0	0	0	0
245-245-000-962.000 Uncollectible Accounts	2,686	8,752	3,000	7,500	7,500	7,500
245-245-000-999.202 Cont.-Major St. Fund	546,889	543,192	529,109	418,856	383,934	383,934
245-245-000-999.203 Cont.-Local St. Fund	20,675	31,890	175,000	274,199	127,120	127,120
245-245-000-999.210 Cont.-Land Acq. Fund	40,000	30,000	40,000	21,858	0	0
245-245-000-999.368 Rental - Building Auth. D/S	128,783	132,910	132,512	132,512	48,294	48,294
245-245-000-999.401 Contrib.- Capital Projects Fd.	70,349	321,993	375,000	798,000	450,000	450,000
245-245-000-999.583 Contrib.- SP Golf Prac.Ctr. Fd.	10,000	10,000	10,000	10,000	10,000	10,000
	819,382	1,078,737	1,264,621	1,662,925	1,026,848	1,026,848
Capital Outlay:						
245-245-000-974.446 Storm Drain Construction	9,495	0	0	0	0	0
245-245-000-974.448 Sidewalk Construction	0	0	0	7,532	30,000	30,000
245-245-000-976.011 City Hall Improvements	13,937	41,307	0	0	0	0
245-245-000-985.001 Vehicles - Fire Truck	14,726	0	0	0	0	0
245-245-000-991.698 Nixon Inst. Cont - Principal	25,000	0	0	0	0	0
245-245-000-995.698 Nixon Inst. Cont - Interest	1,313	0	0	0	0	0
	64,471	41,307	0	7,532	30,000	30,000
Public Improvements-General	883,853	1,120,044	1,264,621	1,670,457	1,056,848	1,056,848
Total Expenditures	883,853	1,120,044	1,264,621	1,670,457	1,056,848	1,056,848

(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 2013/14 Adopted Budget Analysis of Changes in Fund Balance

Fund 249 Building Department Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	461,708	523,168	489,475	530,600	473,000	473,000
Expenditures	445,111	536,380	489,376	535,130	472,146	472,146
Excess of Revenues Over (Under) Expenditures	16,597	(13,212)	99	(4,530)	854	854
Fund Balance - Beginning of Year	1,205	17,802	4,590	4,590	60	60
Fund Balance - End of Year	17,802	4,590	4,689	60	914	914

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

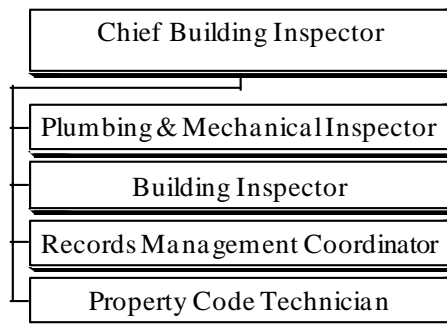
Fund 249 Building Department Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
249-000-000-477.000 Building	146,348	157,252	150,000	270,000	225,000	225,000
249-000-000-478.000 Electrical	75,289	78,160	75,000	90,000	75,000	75,000
249-000-000-479.000 Heating	72,070	57,271	60,000	60,000	50,000	50,000
249-000-000-480.000 Plumbing	35,643	33,089	35,000	45,000	40,000	40,000
249-000-000-482.000 Plan Reviews	15,214	14,370	10,000	20,000	20,000	20,000
249-000-000-483.000 Rehab Permit Fees	1,080	570	1,000	1,000	1,000	1,000
249-000-000-608.000 Code Enforcement-Housing	11,070	1,360	2,500	0	0	0
249-000-000-608.001 Code Enforcement-Other	18,720	5,745	15,000	0	0	0
249-000-000-608.002 Dangerous Building Fees	21,365	12,530	20,000	1,500	5,000	5,000
249-000-000-647.000 Printed Material	64	24	0	0	0	0
249-000-000-664.000 Interest	6,301	8,453	7,500	7,500	5,000	5,000
249-000-000-683.000 Building Demolitions	39,565	63,285	0	0	0	0
249-000-000-685.677 Insurance Refund-W/C	4,250	0	0	0	0	0
249-000-000-698.000 Miscellaneous	11,689	14,364	12,000	10,000	10,000	10,000
249-000-000-698.002 Building Board Appeal Fees	1,840	1,040	2,000	0	0	0
249-000-000-698.249 Misc.-Permit Overpayments	1,200	655	100	0	0	0
249-000-000-699.101 Contribution - General Fund	0	75,000	99,375	25,600	42,000	42,000
	461,708	523,168	489,475	530,600	473,000	473,000

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Building Department - Inspection</i>				
<i>Fund-Activity: 249-371</i>				
009	Records Management Coordinator	1		53,903
012	Building Inspector	1		62,909
012	Plumbing & Mechanical Inspector	1		58,390
013	Chief Building Inspector	1		73,652
306	Property Code Technician	1		37,914
		5		286,768
Add:	Retiree Health Insurance Stipend			18,000
Less:	1/2 Property Code Technician to CDBG			-18,957
	1/3 Records Management Coordinator to CDBG			-17,967
	1/3 Records Management Coordinator to Hsg Code Fund # 251			-17,968
Activity Total				249,876

Building Department - Inspection
Activity Personnel Chart



City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 249 Building Department Fund
Dept 371 Inspection

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Proposed
Personal Services:						
249-371-000-702.000 Termination Pay	1,918	0	0	1,610	0	0
249-371-000-706.000 Salaries and Wages	247,463	257,909	265,933	290,000	249,876	249,876
249-371-000-707.000 Wages-Temporary	0	14,725	7,104	14,500	0	0
249-371-000-715.000 Employers FICA	18,925	19,767	20,891	21,500	19,118	19,118
249-371-000-719.000 Health Insurance	34,639	23,338	39,600	21,500	42,625	42,625
249-371-000-719.678 RX Drug Insurance	6,794	4,217	0	880	0	0
249-371-000-719.679 Health Insurance Deductible	0	1,693	7,205	4,000	5,100	5,100
249-371-000-722.000 Pension-General	19,619	20,234	21,924	22,500	29,034	29,034
249-371-000-724.000 Unemployment	1,715	1,815	1,625	1,975	1,392	1,392
249-371-000-724.001 Workers Compensation	1,700	1,837	1,867	2,100	1,965	1,965
249-371-000-725.000 Other Fringe Benefits	1,606	1,855	4,090	4,500	3,841	3,841
	<u>334,379</u>	<u>347,390</u>	<u>370,239</u>	<u>385,065</u>	<u>352,951</u>	<u>352,951</u>
Material and Supplies:						
249-371-000-726.000 Office Supplies	4,283	12,628	5,500	12,000	7,500	7,500
249-371-000-737.000 Publications	1,554	434	750	1,500	750	750
249-371-000-751.000 Gasoline	2,134	2,835	3,500	2,000	3,000	3,000
	<u>7,971</u>	<u>15,897</u>	<u>9,750</u>	<u>15,500</u>	<u>11,250</u>	<u>11,250</u>
Contractual and Other:						
249-371-000-719.001 Health Insurance - Retirees	13,559	21,168	21,675	18,500	18,300	18,300
249-371-000-818.000 Contractual Services	7,464	12,650	10,000	5,000	5,000	5,000
249-371-000-818.004 Building Demolitions	63,504	71,754	0	0	0	0
249-371-000-853.000 Telephone	2,082	3,697	3,120	4,400	4,160	4,160
249-371-000-873.000 Travel	898	1,149	1,825	1,825	1,825	1,825
249-371-000-900.000 Printing & Publishing	3,981	7,074	5,000	8,000	8,000	8,000
249-371-000-934.000 Office Equipment Maintenance	0	0	250	250	500	500
249-371-000-935.000 Software Maintenance	3,163	2,880	3,865	4,000	4,000	4,000
249-371-000-939.000 Vehicle Maintenance	2,130	699	2,415	1,200	925	925
249-371-000-943.000 Equipment Rental - MP	4,589	4,642	21,562	14,015	9,335	9,335
249-371-000-958.000 Memberships & Dues	474	902	1,700	1,700	1,850	1,850
249-371-000-960.000 Education & Training	917	75	2,550	4,750	2,550	2,550
249-371-000-962.000 Uncollectible Accounts	0	30,420	30,000	65,000	50,000	50,000
	<u>102,761</u>	<u>157,110</u>	<u>103,962</u>	<u>128,640</u>	<u>106,445</u>	<u>106,445</u>
Capital Outlay:						
249-371-000-983.000 Office Equipment	0	7,840	3,425	3,425	1,500	1,500
249-371-000-984.000 Software - BS&A Upgrade	0	8,143	2,000	2,500	0	0
	<u>0</u>	<u>15,983</u>	<u>5,425</u>	<u>5,925</u>	<u>1,500</u>	<u>1,500</u>
Building Inspection	<u>445,111</u>	<u>536,380</u>	<u>489,376</u>	<u>535,130</u>	<u>472,146</u>	<u>472,146</u>

(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 2013/14 Adopted Budget Analysis of Changes in Fund Balance

Fund 251 Housing Code Enforcement Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	0	23,913	861,250	499,885	690,500	690,500
Expenditures	0	0	861,250	506,540	700,272	700,272
Excess of Revenues Over (Under) Expenditures	0	23,913	0	(6,655)	(9,772)	(9,772)
Fund Balance - Beginning of Year	0	0	23,913	23,913	17,258	17,258
Fund Balance - End of Year	0	23,913	23,913	17,258	7,486	7,486

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

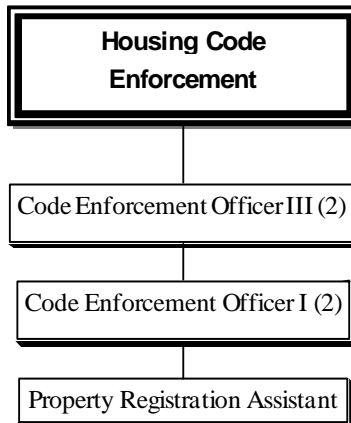
Fund 251 Housing Code Enforcement Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
251-000-000-607.001 N.O.O.R.P. Fees	0	13,440	157,250	124,075	35,000	35,000
251-000-000-607.002 Foreclosure Reg. Fees	0	0	15,000	29,775	7,500	7,500
251-000-000-607.003 Property Monitoring Fees	0	0	60,000	5,000	45,000	45,000
251-000-000-608.000 CE - Housing	0	3,480	629,000	335,000	602,000	602,000
251-000-000-664.000 Interest	0	3	0	1,300	1,000	1,000
251-000-000-683.002 Property Cleanups	0	6,990	0	4,735	0	0
251-000-000-698.002 Miscellaneous	0	0	0	0	0	0
	0	23,913	861,250	499,885	690,500	690,500

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Housing Code Enforcement - Inspection</i>				
<i>Fund-Activity: 251-371</i>				
007	Code Enforcement Officer I	2		76,780
009	Code Enforcement Officer III	2		112,635
304	Property Registration Assistant	2		77,896
		6		267,311
Add:	1/3 Records Management Coordinator from Building Dept. Fund # 249			17,968
	15 % Accounting Manager from CDBG			10,357
	15 % Records Management Coordinator from CDBG			8,550
				304,186

Housing Code Enforcement - Inspection
Activity Personnel Chart



City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 251 Housing Code Enforcement Fund
Dept 371 Inspection

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Proposed
Personal Services:						
251-371-000-706.000 Salaries and Wages	0	0	344,971	211,500	304,186	304,186
251-371-000-707.000 Wages-Temporary	0	0	0	26,500	0	0
251-371-000-715.000 Employers FICA	0	0	26,395	17,000	23,275	23,275
251-371-000-719.000 Health Insurance	0	0	87,004	27,100	55,669	55,669
251-371-000-719.005 Health - MERS HSA	0	0	0	1,500	3,500	3,500
251-371-000-719.678 Rx Drug Insurance	0	0	0	680	0	0
251-371-000-719.679 Health Insurance Deductible	0	0	16,730	4,000	7,440	7,440
251-371-000-722.000 Pension-General	0	0	28,956	6,000	28,948	28,948
251-371-000-723.000 Pension-MERS DC	0	0	0	1,000	2,337	2,337
251-371-000-724.000 Unemployment	0	0	2,703	4,300	2,772	2,772
251-371-000-724.001 Workers Compensation	0	0	2,284	1,400	2,023	2,023
251-371-000-725.000 Other Fringe Benefits	0	0	6,562	1,900	6,102	6,102
	0	0	515,605	302,880	436,252	436,252
Material and Supplies:						
251-371-000-726.000 Office Supplies	0	0	17,000	14,500	15,000	15,000
251-371-000-737.000 Publications	0	0	2,500	0	1,000	1,000
251-371-000-751.000 Gasoline	0	0	8,750	5,400	7,500	7,500
251-371-000-754.000 Photocopying	0	0	5,000	750	2,500	2,500
	0	0	33,250	20,650	26,000	26,000
Contractual and Other:						
251-371-000-818.000 Contractual Services	0	0	112,500	7,500	10,000	10,000
251-371-000-818.210 Cont. Services-Attorney	0	0	0	5,000	10,000	10,000
251-371-000-818.641 Cleanups/Boardups	0	0	0	17,500	22,500	22,500
251-371-000-853.000 Telephone	0	0	6,600	5,800	6,600	6,600
251-371-000-873.000 Travel	0	0	10,000	1,000	1,000	1,000
251-371-000-900.000 Printing & Publishing	0	0	12,500	0	2,500	2,500
251-371-000-914.000 Insurance	0	0	7,500	0	7,500	7,500
251-371-000-934.000 Office Equipment Maintenance	0	0	1,000	500	1,000	1,000
251-371-000-935.000 Software Maintenance	0	0	5,000	1,000	5,000	5,000
251-371-000-939.000 Vehicle Maintenance	0	0	3,200	3,000	2,000	2,000
251-371-000-943.000 Equipment Rental - MP	0	0	40,000	18,535	14,420	14,420
251-371-000-958.000 Memberships & Dues	0	0	2,800	500	1,500	1,500
251-371-000-960.000 Education & Training	0	0	8,500	1,000	6,500	6,500
251-371-000-962.000 Uncollectible Accounts	0	0	54,620	80,000	135,000	135,000
251-371-000-963.000 Miscellaneous	0	0	5,000	3,000	5,000	5,000
	0	0	269,220	144,335	230,520	230,520
Capital Outlay:						
251-371-000-983.000 Office Equipment	0	0	33,975	20,000	1,500	1,500
251-371-000-984.000 Software-FieldInspection.net	0	0	9,200	0	0	0
251-371-000-985.000 Vehicles	0	0	0	18,675	6,000	6,000
	0	0	43,175	38,675	7,500	7,500
Housing Code Enforcement	0	0	861,250	506,540	700,272	700,272

(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 necessary 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 2013/14 Adopted Budget Analysis of Changes in Fund Balance

Fund 252 Building Demolitions Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	0	294,703	500,000	1,814,250	1,831,500	1,831,500
Expenditures	0	111,837	500,000	1,997,025	1,831,000	1,831,000
Excess of Revenues Over (Under) Expenditures	0	182,866	0	(182,775)	500	500
Fund Balance - Beginning of Year	0	0	182,866	182,866	91	91
Fund Balance - End of Year	0	182,866	182,866	91	591	591

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

Fund 252 Building Demolitions Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
252-000-000-608.000 CE - Housing	0	300	0	750	0	0
252-000-000-608.002 Dangerous Building Fees	0	1,200	0	15,000	22,500	22,500
252-000-000-664.000 Interest	0	453	0	7,500	7,500	7,500
252-000-000-683.000 Building Demolitions	0	66,280	0	1,170,000	1,050,000	1,050,000
252-000-000-683.001 Property Boardups	0	1,470	0	1,000	1,500	1,500
252-000-000-699.101 Contribution from General Fund	0	225,000	500,000	620,000	750,000	750,000
	0	294,703	500,000	1,814,250	1,831,500	1,831,500

Expenditure Detail

Fund 252 Building Demolitions Fund
Dept 371 Inspection

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
252-371-000-706.000 Salaries and Wages	0	0	36,461	0	0	0
252-371-000-715.000 Employers FICA	0	0	2,791	0	0	0
252-371-000-719.000 Health Insurance	0	0	1,634	0	0	0
252-371-000-719.679 Health Insurance Deductible	0	0	488	0	0	0
252-371-000-722.000 Pension-General	0	0	825	0	0	0
252-371-000-724.000 Unemployment	0	0	138	0	0	0
252-371-000-724.001 Workers Compensation	0	0	52	0	0	0
252-371-000-725.000 Other Fringe Benefits	0	0	445	0	0	0
	0	0	42,834	0	0	0
Material and Supplies:						
252-371-000-726.000 Office Supplies	0	0	500	0	0	0
252-371-000-754.000 Photocopying	0	0	100	2,500	2,500	2,500
	0	0	600	2,500	2,500	2,500
Contractual and Other:						
252-371-000-818.000 Contractual Services	0	2,421	16,400	10,000	15,000	15,000
252-371-000-818.004 Building Demolitions	0	98,200	289,166	696,100	751,000	751,000
252-371-000-818.641 Property Boardups/Cleanups	0	11,205	0	925	0	0
252-371-000-853.000 Telephone	0	0	75	0	0	0
252-371-000-873.000 Travel	0	0	425	0	0	0
252-371-000-900.000 Printing & Publishing	0	0	150,000	5,000	5,000	5,000
252-371-000-962.000 Uncollectible Accounts	0	0	0	1,280,000	1,055,000	1,055,000
252-371-000-963.000 Miscellaneous	0	11	500	2,500	2,500	2,500
	0	111,837	456,566	1,994,525	1,828,500	1,828,500
Building Demolitions	0	111,837	500,000	1,997,025	1,831,000	1,831,000

(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 2013/14 Adopted Budget Analysis of Changes in Fund Balance

Fund 253 212 W. Michigan Building Demolition Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	0	0	2,290,000	1,880,000	455,051	455,051
Expenditures	0	0	2,290,000	1,880,000	455,051	455,051
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 2013/14 Adopted Budget
Revenue Detail

Fund 253 212 W. Michigan Building Demolition Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
253-000-000-582.008 Cont.-County RLF Hazard.	0	0	400,000	400,000	0	0
253-000-000-582.009 Cont.-County RLF Petrol.	0	0	190,000	190,000	0	0
253-000-000-699.298 Cont.-2008 BRA RLF Fd.	0	0	1,244,949	1,290,000	0	0
253-000-000-699.643 Cont.-LSRR Fund	0	0	455,051	0	455,051	455,051
	0	0	2,290,000	1,880,000	455,051	455,051

Expenditure Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Contractual and Other:						
253-371-000-817.000 Consultant Services	0	0	50,000	40,000	10,000	10,000
253-371-000-818.000 Contractual Services	0	0	2,190,000	1,794,949	395,051	395,051
253-371-000-956.001 Contingency	0	0	50,000	45,051	50,000	50,000
	0	0	2,290,000	1,880,000	455,051	455,051
Building Demolitions	0	0	2,290,000	1,880,000	455,051	455,051

(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 2013/14 Adopted Budget Analysis of Changes in Fund Balance

Fund 257 Budget Stabilization Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	9,015	7,900	10,000	10,000	10,000	10,000
Expenditures	9,015	7,900	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 2013/14 Adopted Budget
Revenue Detail

Fund 257 Budget Stabilization Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
257-000-000-664.000 Interest	9,015	7,900	10,000	10,000	10,000	10,000
Total Revenues	9,015	7,900	10,000	10,000	10,000	10,000

Expenditure Detail

Fund 257 Budget Stabilization Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Contractual And Other:						
257-999-000-999.101 Cont.-General Fund	9,015	7,900	10,000	10,000	10,000	10,000
	9,015	7,900	10,000	10,000	10,000	10,000
Total Expenditures	9,015	7,900	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 2013/14 Adopted Budget Analysis of Changes in Fund Balance

Fund 265 Drug Law Enforcement Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	91,113	47,044	32,530	18,022	30,450	30,450
Expenditures	84,993	37,042	63,650	68,601	37,883	37,883
Excess of Revenues Over (Under) Expenditures	6,120	10,002	(31,120)	(50,579)	(7,433)	(7,433)
Fund Balance - Beginning of Year	76,002	82,122	92,124	92,124	41,545	41,545
Fund Balance - End of Year	82,122	92,124	61,004	41,545	34,112	34,112

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

Fund 265 Drug Law Enforcement Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
265-000-000-642.265 Sale Of Property	5,235	20,220	5,300	7,748	6,100	6,100
265-000-000-664.000 Interest	380	383	230	408	350	350
265-000-000-698.000 Miscellaneous	85,498	26,441	27,000	9,866	24,000	24,000
Total Revenues	91,113	47,044	32,530	18,022	30,450	30,450

Expenditure Detail

Fund 265 Drug Law Enforcement Fund
Dept 333 Drug Enforcement

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
265-333-000-709.000 Overtime	0	14,089	13,569	13,625	13,638	13,638
265-333-000-715.000 Employers FICA	0	204	197	198	198	198
265-333-000-722.733 Pension - Police/Fire 345	0	8,786	8,584	7,773	7,781	7,781
265-333-000-724.001 Workers Compensation	0	154	136	136	136	136
	0	23,233	22,486	21,732	21,753	21,753
Material And Supplies:						
265-333-000-756.000 Miscellaneous Supplies	8	701	3,998	1,200	800	800
265-333-000-760.000 Narcotic Tracking Dog	0	744	2,370	1,459	1,200	1,200
	8	1,445	6,368	2,659	2,000	2,000
Contractual And Other:						
265-333-000-820.000 Special Investigations	0	0	1,000	14,945	1,500	1,500
265-333-000-823.000 Medical Services	0	2,109	1,120	2,101	2,400	2,400
265-333-000-942.000 Bldg. Rental/Lease	5,491	5,491	5,492	5,492	5,492	5,492
265-333-000-955.000 Forfeiture Sale Expense	631	809	250	250	530	530
265-333-000-963.000 Miscellaneous	0	354	1,500	1,000	500	500
265-333-000-999.270 Cont.- LAWNET Grant Fd	78,863	3,601	25,434	20,422	3,708	3,708
	84,985	12,364	34,796	44,210	14,130	14,130
Total Expenditures	84,993	37,042	63,650	68,601	37,883	37,883

(266) Project Safe Neighborhoods Initiative Grant Fund

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

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

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

City of Jackson Fiscal Year 2013/14 Adopted Budget Analysis of Changes in Fund Balance

Fund 266 PSN Initiative Grant Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	27,369	0	0	0	0	0
Expenditures	27,369	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 2013/14 Adopted Budget
Revenue Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
266-316-208-501.000 Federal Grant	20,673	0	0	0	0	0
Total Revenues	20,673	0	0	0	0	0

Expenditure Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
266-316-208-709.000 Overtime	10,649	0	0	0	0	0
266-316-208-715.000 Employers FICA	138	0	0	0	0	0
266-316-208-724.001 Workers Compensation	106	0	0	0	0	0
	10,893	0	0	0	0	0
Material And Supplies:						
266-317-208-726.000 Office Supplies	0	0	0	0	0	0
	0	0	0	0	0	0
Contractual And Other:						
266-316-208-818.000 Contractual Services	9,780	0	0	0	0	0
	9,780	0	0	0	0	0
Total Expenditures	20,673	0	0	0	0	0

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
266-317-208-501.000 Federal Grant	6,696	0	0	0	0	0
Total Revenues	6,696	0	0	0	0	0

Expenditure Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
266-317-208-709.000 Overtime	2,235	0	0	0	0	0
266-317-208-715.000 Employers FICA	30	0	0	0	0	0
266-317-208-724.001 Workers Compensation	23	0	0	0	0	0
	<u>2,288</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Material And Supplies:						
266-317-208-726.000 Office Supplies	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contractual And Other:						
266-317-208-818.002 Contractual Services	976	0	0	0	0	0
266-317-208-873.000 Travel	1,137	0	0	0	0	0
266-317-208-960.000 Education and Training	2,295	0	0	0	0	0
	<u>4,408</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	6,696	0	0	0	0	0

(268) Byrne JAG Grant Fund

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

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

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

City of Jackson Fiscal Year 2013/14 Adopted Budget Analysis of Changes in Fund Balance

Fund 268 Byrne JAG Grant Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues:						
2009/10 Byrne ARRA JAG Grant	18,539	0	0	0	0	0
2009/10 Byrne ARRA JNET Grant	86,757	72,605	17,590	40,938	0	0
2009/10 Byrne JAG Grant	5,451	4,676	0	0	0	0
2010/11 Byrne JAG Grant	23,356	19,682	0	1,540	0	0
2011/12 Byrne JAG Grant	0	14,747	0	14,596	0	0
2012/13 Byrne JAG Grant	0	0	26,800	26,800	0	0
	134,103	111,710	44,390	83,874	0	0
Expenditures:						
2009/10 Byrne ARRA JAG Grant	18,539	0	0	0	0	0
2009/10 Byrne ARRA JNET Grant	86,757	72,605	17,590	40,938	0	0
2009/10 Byrne JAG Grant	5,451	4,676	0	0	0	0
2010/11 Byrne JAG Grant	23,356	19,682	0	1,540	0	0
2011/12 Byrne JAG Grant	0	14,727	0	14,616	0	0
2012/13 Byrne JAG Grant	0	0	26,800	26,800	0	0
	134,103	111,690	44,390	83,894	0	0
Excess of Revenues Over (Under)						
Expenditures	0	20	0	(20)	0	0
Fund Balance - Beginning of Year	0	0	20	20	0	0
Fund Balance - End of Year	0	20	20	0	0	0

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

Fund 268 Byrne JAG Grant Fund
Dept 302 ARRA JAG Grant
Sub. Act. 210 2009/10 Byrne Grants

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
268-302-210-501.000 Federal Grant	18,539	0	0	0	0	0
Total Revenues	18,539	0	0	0	0	0

Expenditure Detail

Fund 268 Byrne JAG Grant Fund
Dept 302 ARRA JAG Grant
Sub. Act. 210 2009/10 Byrne Grants

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
268-302-210-706.000 Salaries and Wages	10,038	0	0	0	0	0
268-302-210-715.000 Employers FICA	146	0	0	0	0	0
268-302-210-719.000 Health Insurance	906	0	0	0	0	0
268-302-210-719.678 RX Drug Insurance	174	0	0	0	0	0
268-302-210-724.000 Unemployment Comp.	0	0	0	0	0	0
268-302-210-724.001 Workers Compensation	151	0	0	0	0	0
268-302-210-725.000 Other Fringe Benefits	35	0	0	0	0	0
	11,450	0	0	0	0	0
Contractual And Other:						
268-302-210-919.001 Physical Agility Testing	0	0	0	0	0	0
268-302-210-977.001 Equipment - County	7,089	0	0	0	0	0
	7,089	0	0	0	0	0
Total Expenditures	18,539	0	0	0	0	0

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
268-302-212-501.000 Federal Grant	86,757	72,605	17,590	40,938	0	0
Total Revenues	86,757	72,605	17,590	40,938	0	0

Expenditure Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
268-302-212-706.000 Salaries and Wages	64,476	65,766	17,071	16,424	0	0
268-302-212-709.000 Overtime	5,932	2,973	0	23,245	0	0
268-302-212-715.000 Employers FICA	986	1,003	255	570	0	0
268-302-212-719.000 Health Insurance	10,192	0	0	0	0	0
268-302-212-719.678 RX Drug Insurance	1,914	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.	365	341	0	0	0	0
268-302-212-724.001 Workers Compensation	1,007	1,024	264	476	0	0
268-302-212-725.000 Other Fringe Benefits	885	890	0	223	0	0
	85,757	71,997	17,590	40,938	0	0
Contractual And Other:						
268-302-212-919.001 Physical Agility Testing	1,000	608	0	0	0	0
	1,000	608	0	0	0	0
Total Expenditures	86,757	72,605	17,590	40,938	0	0

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
268-305-210-501.000 Federal Grant	5,451	4,676	0	0	0	0
Total Revenues	5,451	4,676	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	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 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	5,451	4,676	0	0	0	0
	5,451	4,676	0	0	0	0
Total Expenditures	5,451	4,676	0	0	0	0

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
268-305-211-501.000 Federal Grant	23,356	19,682	0	1,540	0	0
Total Revenues	23,356	19,682	0	1,540	0	0

Expenditure Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Capital Outlay:						
268-305-211-977.001 Equipment - County	9,310	1,599	0	1,540		
268-305-211-982.000 Machinery & Equipment	14,046	18,083	0	0		
	23,356	19,682	0	1,540	0	0
Total Expenditures	23,356	19,682	0	1,540	0	0

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

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

<u>Account Description</u>	<u>2010/11 Actual</u>	<u>2011/12 Actual</u>	<u>2012/13 Adopted</u>	<u>2012/13 Projected</u>	<u>2013/14 Proposed</u>	<u>2013/14 Adopted</u>
268-305-212-501.000 Federal Grant	0	14,747	0	14,596	0	0
Total Revenues	0	14,747	0	14,596	0	0

Expenditure Detail

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

<u>Account Description</u>	<u>2010/11 Actual</u>	<u>2011/12 Actual</u>	<u>2012/13 Adopted</u>	<u>2012/13 Projected</u>	<u>2013/14 Proposed</u>	<u>2013/14 Adopted</u>
Capital Outlay:						
268-305-212-982.000 Machinery & Equipment	0	2,170	0	11,395	0	0
268-305-212-983.000 Office Equipment	0	12,557	0	3,221	0	0
	0	14,727	0	14,616	0	0
Total Expenditures	0	14,727	0	14,616	0	0

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
268-305-213-501.000 Federal Grant	0	0	26,800	26,800	0	0
Total Revenues	0	0	26,800	26,800	0	0

Expenditure Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Capital Outlay:						
268-305-213-982.000 Machinery & Equipment	0	0	26,800	26,800	0	0
268-305-213-983.000 Office Equipment	0	0	0	0	0	0
	0	0	26,800	26,800	0	0
Total Expenditures	0	0	26,800	26,800	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 2013/14 Adopted Budget Analysis of Changes in Fund Balance

Fund 269 COPS - CHRP Grant Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	183,234	195,665	0	0	0	0
Expenditures	183,234	195,665	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 2013/14 Adopted Budget
Revenue Detail

Fund 269 COPS - CHRP Grant Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
269-307-000-501.000 Federal Grant	183,234	195,665	0	0	0	0
Total Revenues	183,234	195,665	0	0	0	0

Expenditure Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
269-307-000-706.000 Salaries and Wages	137,210	148,048	0	0	0	0
269-307-000-715.000 Employers FICA	1,989	2,146	0	0	0	0
269-307-000-719.000 Health Insurance	34,269	35,157	0	0	0	0
269-307-000-719.678 RX Drug Insurance	7,081	7,455	0	0	0	0
269-307-000-724.000 Unemployment Comp.	324	324	0	0	0	0
269-307-000-724.001 Workers Compensation	2,058	2,220	0	0	0	0
269-307-000-725.000 Other Fringe Benefits	303	315	0	0	0	0
	183,234	195,665	0	0	0	0
Total Expenditures	183,234	195,665	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 2013/14 Adopted Budget Analysis of Changes in Fund Balance

Fund 270 LAWNET Grant Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues:						
2008/09 LAWNET Grant	1	0	0	0	0	0
2009/10 LAWNET Grant	33,490	0	0	0	0	0
2010/11 LAWNET Grant	90,746	1,821	0	0	0	0
2011/12 LAWNET Grant	0	5,136	0	1,240	0	0
2012/13 LAWNET Grant	0	0	40,867	33,452	7,415	7,415
	124,237	6,957	40,867	34,692	7,415	7,415
Expenditures:						
2008/09 LAWNET Grant	0	0	0	0	0	0
2009/10 LAWNET Grant	33,490	0	0	0	0	0
2010/11 LAWNET Grant	90,746	1,820	0	0	0	0
2011/12 LAWNET Grant	0	5,137	0	1,240	0	0
2012/13 LAWNET Grant	0	0	40,867	33,452	7,415	7,415
	124,236	6,957	40,867	34,692	7,415	7,415
Excess of Revenues Over (Under)						
Expenditures	1	0	0	0	0	0
Fund Balance - Beginning of Year	1,145	1,146	1,146	1,146	1,146	1,146
Fund Balance - End of Year	1,146	1,146	1,146	1,146	1,146	1,146

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
270-333-209-501.000 Federal Grant	1	0	0	0	0	0
Total Revenues	1	0	0	0	0	0

Expenditure Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
270-333-209-706.000 Salaries and Wages	0	0	0	0	0	0
270-333-209-715.000 Employers FICA	0	0	0	0	0	0
270-333-209-724.000 Unemployment Comp.	0	0	0	0	0	0
270-333-209-724.001 Workers Compensation	0	0	0	0	0	0
270-333-209-725.000 Other Fringe Benefits	0	0	0	0	0	0
	0	0	0	0	0	0
Contractual And Other:						
270-333-209-919.001 Physical Agility Testing	0	0	0	0	0	0
	0	0	0	0	0	0
2008/09 LAWNET Grant	0	0	0	0	0	0

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

Fund 270 LAWNET Grant Fund
Dept 333 Drug Enforcement
Sub. Act. 210 2009/10 LAWNET Grant

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
270-333-210-501.000 Federal Grant	0	0	0	0	0	0
270-333-210-699.265 Cont.-Drug Law Enf. Fd.	33,490	0	0	0	0	0
Total Revenues	33,490	0	0	0	0	0

Expenditure Detail

Fund 270 LAWNET Grant Fund
Dept 333 Drug Enforcement
Sub. Act. 210 2009/10 LAWNET Grant

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
270-333-210-706.000 Salaries and Wages	28,532	0	0	0	0	0
270-333-210-715.000 Employers FICA	411	0	0	0	0	0
270-333-210-719.000 Health Insurance	3,343	0	0	0	0	0
270-333-210-719.678 RX Drug Insurance	718	0	0	0	0	0
270-333-210-724.000 Unemployment Comp.	0	0	0	0	0	0
270-333-210-724.001 Workers Compensation	428	0	0	0	0	0
270-333-210-725.000 Other Fringe Benefits	58	0	0	0	0	0
	33,490	0	0	0	0	0
Contractual And Other:						
270-333-210-919.001 Physical Agility Testing	0	0	0	0	0	0
	0	0	0	0	0	0
2009/10 LAWNET Grant	33,490	0	0	0	0	0

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
270-333-211-501.000 Federal Grant	45,373	787	0	0	0	0
270-333-211-664.000 Interest	0	1	0	0	0	0
270-333-211-699.265 Cont.-Drug Law Enf. Fd.	45,373	1,033	0	0	0	0
Total Revenues	90,746	1,821	0	0	0	0

Expenditure Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
270-333-211-706.000 Salaries and Wages	72,740	1,325	0	0	0	0
270-333-211-715.000 Employers FICA	1,071	19	0	0	0	0
270-333-211-719.000 Health Insurance	12,228	322	0	0	0	0
270-333-211-719.678 RX Drug Insurance	2,553	95	0	0	0	0
270-333-211-719.679 Health Insurance Deductible	0	0	0	0	0	0
270-333-211-724.000 Unemployment Comp.	747	0	0	0	0	0
270-333-211-724.001 Workers Compensation	1,109	20	0	0	0	0
270-333-211-725.000 Other Fringe Benefits	298	39	0	0	0	0
	90,746	1,820	0	0	0	0
2010/11 LAWNET Grant	90,746	1,820	0	0	0	0

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
270-333-212-501.000 Federal Grant	0	2,568	0	620	0	0
270-333-212-699.265 Cont.-Drug Law Enf. Fd.	0	2,568	0	620	0	0
Total Revenues	0	5,136	0	1,240	0	0

Expenditure Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
270-333-212-709.000 Overtime	0	5,015	0	1,210	0	0
270-333-212-715.000 Employers FICA	0	72	0	18	0	0
270-333-212-724.001 Workers Compensation	0	50	0	12	0	0
	0	5,137	0	1,240	0	0
2011/12 LAWNET Grant	0	5,137	0	1,240	0	0

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
270-333-213-501.000 Federal Grant	0	0	20,433	16,726	3,707	3,707
270-333-213-699.265 Cont.-Drug Law Enf. Fd.	0	0	20,434	16,726	3,708	3,708
Total Revenues	0	0	40,867	33,452	7,415	7,415

Expenditure Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
270-333-213-706.000 Salaries and Wages	0	0	30,091	25,764	4,327	4,327
270-333-213-709.000 Overtime	0	0	0	0	0	0
270-333-213-715.000 Employers FICA	0	0	436	374	62	62
270-333-213-719.000 Health Insurance	0	0	8,708	5,369	2,577	2,577
270-333-213-719.678 RX Drug Insurance	0	0	0	554	208	208
270-333-213-725.000 Other Fringe Benefits	0	0	573	386	65	65
270-333-213-724.001 Workers Compensation	0	0	451	397	176	176
	0	0	40,259	32,844	7,415	7,415
Contractual And Other:						
270-333-213-919.001 Physical Agility Testing	0	0	608	608	0	0
	0	0	608	608	0	0
2012/13 LAWNET Grant	0	0	40,867	33,452	7,415	7,415

(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 2013/14 Adopted Budget Analysis of Changes in Fund Balance

Fund 272 SAFER Grant Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	0	0	1,875,156	937,579	937,577	937,577
Expenditures	0	0	1,875,156	937,579	937,577	937,577
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 2013/14 Adopted Budget
Revenue Detail

Fund 272 SAFER Grant Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
272-000-000-501.004 Federal Grant - FEMA	0	0	1,875,156	937,579	937,577	937,577
Total Revenues	0	0	1,875,156	937,579	937,577	937,577

Expenditure Detail

Fund 272 SAFER Grant Fund
Dept 340 Fire Suppression

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
272-340-000-706.000 Salaries and Wages	0	0	930,835	465,418	465,417	465,417
272-340-000-709.000 Overtime	0	0	25,712	12,856	12,856	12,856
272-340-000-715.000 Employers FICA	0	0	13,870	6,935	6,935	6,935
272-340-000-719.000 Health Insurance	0	0	224,430	112,215	112,215	112,215
272-340-000-719.680 Health Deductible-Fire	0	0	43,848	21,924	21,924	21,924
272-340-000-722.733 Pension-Police/Fire 345	0	0	596,503	298,252	298,251	298,251
272-340-000-724.000 Unemployment	0	0	6,156	3,078	3,078	3,078
272-340-000-724.001 Workers Compensation	0	0	17,822	8,911	8,911	8,911
272-340-000-725.000 Other Fringe Benefits	0	0	15,980	7,990	7,990	7,990
	0	0	1,875,156	937,579	937,577	937,577
Total Expenditures	0	0	1,875,156	937,579	937,577	937,577

(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 2013/14 Adopted Budget Analysis of Changes in Fund Balance

Fund 289 Neighborhood Stabilization Grant Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	333,779	115,526	0	214,808	0	0
Expenditures	333,779	115,526	0	214,808	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 2013/14 Adopted Budget
Revenue Detail

Fund 289 Neighborhood Stabilization Grant Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
289-000-000-502.289 Fed. Grant - NSP	333,779	23,715	0	166,520	0	0
289-000-000-664.000 Interest	0	27	0	50	0	0
289-000-000-673.289 Sale of Homes - NSP	0	91,784	0	48,238	0	0
Total Revenues	333,779	115,526	0	214,808	0	0

Expenditure Detail

Fund 289 Neighborhood Stabilization Grant Fund
Dept 289 Neighborhood Stabilization Grant

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Contractual And Other:						
289-289-000-815.036 Rehab Program Delivery	39,965	24,272	0	3,882	0	0
289-289-000-815.037 Redev. Activity Delivery Costs	-568	0	0	0	0	0
289-289-000-815.040 Housing Counseling	0	2,100	0	0	0	0
289-289-000-815.098 Acquisition	35,065	0	0	0	0	0
289-289-000-815.289 Rehab Aband./Foreclosed	192,322	45,918	0	11,317	0	0
289-289-000-818.004 Demolition	47,495	20,888	0	176,739	0	0
289-289-000-818.056 Demo. Program Delivery	261	503	0	5,769	0	0
289-289-000-956.000 Administration	19,239	21,845	0	17,101	0	0
	333,779	115,526	0	214,808	0	0
Total Expenditures	333,779	115,526	0	214,808	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 2013/14 Adopted Budget Analysis of Changes in Fund Balance

Fund 295 2008 Brownfield Assessment Grant Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	89,579	12,287	0	0	0	0
Expenditures	89,579	12,287	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 2013/14 Adopted Budget
Revenue Detail

Fund 295 2008 Brownfield Assessment Grant Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
295-000-000-501.335 Fed. Grant-EPA Haz. Substance:	25,363	-2,082	0			
295-000-000-501.336 Fed. Grant-EPA Petroleum	64,216	14,369	0			
Total Revenues	89,579	12,287	0	0	0	0

Expenditure Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Materials & Supplies:						
295-335-000-756.000 Miscellaneous Supplies	33	185	0			
	33	185	0	0	0	0
Contractual And Other:						
295-335-000-818.000 Contractual Services	21,710	0	0			
295-335-000-873.000 Travel	1,161	77	0			
295-335-000-963.000 Miscellaneous	59	56	0			
	22,930	133	0	0	0	0
Total Hazardous Substances Grant	22,963	318	0	0	0	0

Fund 295 2008 Brownfield Assessment Grant Fund
Dept 336 Petroleum Grant

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Materials & Supplies:						
295-336-000-756.000 Miscellaneous Supplies	33	185	0			
	33	185	0	0	0	0
Contractual And Other:						
295-336-000-818.000 Contractual Services	65,363	11,651	0			
295-336-000-873.000 Travel	1,161	77	0			
295-336-000-963.000 Miscellaneous	59	56	0			
	66,583	11,784	0	0	0	0
Total Petroleum Grant	66,616	11,969	0	0	0	0
Total Expenditures	89,579	12,287	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 2013/14 Adopted Budget Analysis of Changes in Fund Balance

Fund 296 Recreation Activity Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	230,742	253,688	296,000	279,500	274,500	274,500
Expenditures	209,330	250,181	247,532	247,532	259,711	259,711
Excess of Revenues Over (Under) Expenditures	21,412	3,507	48,468	31,968	14,789	14,789
Fund Balance - Beginning of Year	42,416	63,828	67,335	67,335	99,303	99,303
Fund Balance - End of Year	63,828	67,335	115,803	99,303	114,092	114,092

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

Fund 296 Recreation Activity Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
296-000-000-651.002 Charges For Serv.-Softball	52,112	76,422	85,000	80,000	75,000	75,000
296-000-000-651.003 Charges For Serv.-Volleyball	11,196	7,724	20,000	12,000	12,000	12,000
296-000-000-651.004 Charges For Serv.-Basketball	2,575	1,570	4,000	2,000	2,000	2,000
296-000-000-651.005 Charges For Serv.-Other	95,938	99,330	90,000	90,000	90,000	90,000
296-000-000-651.006 Charges For Serv.-Sr.Cit.Travel	64,101	68,286	95,000	95,000	95,000	95,000
296-000-000-664.000 Interest	220	356	2,000	500	500	500
296-000-000-685.677 Insurance Refund-W/C	4,600	0	0	0	0	0
Total Revenues	230,742	253,688	296,000	279,500	274,500	274,500

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 296 Recreation Activity Fund
Dept 693 Fee Programs

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Proposed
Personal Services:						
296-693-000-706.000 Salaries and Wages	0	0	0	0	0	0
296-693-000-707.000 Wages-Temporary	90,101	94,167	110,499	110,499	110,499	110,499
296-693-000-709.000 Overtime	3,218	0	0	0	0	0
296-693-000-715.000 Employers FICA	7,171	9,214	8,492	8,492	8,450	8,450
296-693-000-719.000 Health Insurance	616	0	0	0	0	0
296-693-000-719.678 RX Drug Insurance	105	0	0	0	0	0
296-693-000-719.679 Health Insurance Deductible	0	0	0	0	0	0
296-693-000-722.000 Pension-General	353	0	0	0	0	0
296-693-000-724.000 Umemployment Comp.	2,415	4,183	3,985	3,985	4,221	4,221
296-693-000-724.001 Workers Compensation	2,070	2,723	2,553	2,553	2,541	2,541
296-693-000-725.000 Other Fringe Benefits	44	0	0	0	0	0
	<u>106,093</u>	<u>110,287</u>	<u>125,529</u>	<u>125,529</u>	<u>125,711</u>	<u>125,711</u>
Material And Supplies:						
296-693-000-726.000 Office Supplies	1	678	1,000	1,000	1,000	1,000
296-693-000-745.000 Program Supplies	31,302	60,305	38,003	38,003	50,000	50,000
	<u>31,303</u>	<u>60,983</u>	<u>39,003</u>	<u>39,003</u>	<u>51,000</u>	<u>51,000</u>
Contractual And Other:						
296-693-000-818.000 Contractual Services	614	2,632	1,500	1,500	1,500	1,500
296-693-000-861.000 Auto Allowance	548	943	1,000	1,000	1,000	1,000
296-693-000-873.000 Travel	0	253	500	500	500	500
296-693-000-873.001 Travel-Senior Citizens	59,440	63,578	60,000	60,000	60,000	60,000
296-693-000-900.000 Printing & Publishing	4,213	4,884	3,000	3,000	3,000	3,000
296-693-000-958.000 Memberships And Dues	15	590	1,000	1,000	1,000	1,000
296-693-000-965.101 Admin.-General Fund	7,104	6,031	16,000	16,000	16,000	16,000
	<u>71,934</u>	<u>78,911</u>	<u>83,000</u>	<u>83,000</u>	<u>83,000</u>	<u>83,000</u>
Total Expenditures	<u>209,330</u>	<u>250,181</u>	<u>247,532</u>	<u>247,532</u>	<u>259,711</u>	<u>259,711</u>

Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department:</i>	<i>Parks & Recreation - Fee Programs</i>			
<i>Fund-Activity:</i>	<i>296-693</i>			
PT	Part Time - Recreation		<u>120</u>	<u>110,499</u>

(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 2013/14 Adopted Budget Analysis of Changes in Fund Balance

Fund 297 JPS Recreation Millage Program Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	243,030	227,555	222,200	215,760	215,760	215,760
Expenditures	236,088	231,036	227,956	227,326	215,760	215,760
Excess of Revenues Over (Under) Expenditures	6,942	(3,481)	(5,756)	(11,566)	0	0
Fund Balance - Beginning of Year	20,713	27,655	24,174	24,174	12,608	12,608
Fund Balance - End of Year	27,655	24,174	18,418	12,608	12,608	12,608

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Personnel Schedule

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: JPS Recreation Millage Programs</i>					
<i>Fund-Activity: 297-694</i>					
PT		Part Time - Recreation		*	129,991

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

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

Fund 297 JPS Recreation Millage Program Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
297-000-000-587.000 Cont.- JPS Recreation	237,881	227,548	222,200	215,760	215,760	215,760
297-000-000-664.000 Interest	-1	7	0	0	0	0
297-000-000-685.677 Insurance Refund-W/C	5,150	0	0	0	0	0
Total Revenues	243,030	227,555	222,200	215,760	215,760	215,760

Expenditure Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
297-694-000-706.000 Salaries & Wages	8,193	0	0	0	0	0
297-694-000-707.000 Wages-Temporary	105,855	118,859	140,000	140,000	129,991	129,991
297-694-000-709.000 Overtime	2,343	0	0	0	0	0
297-694-000-715.000 Employers FICA	8,721	8,223	10,710	10,710	9,944	9,944
297-694-000-719.000 Health Insurance	3,563	0	0	0	0	0
297-694-000-719.678 RX Drug Insurance	647	0	0	0	0	0
297-694-000-722.000 Pension-General	1,132	0	0	0	0	0
297-694-000-724.000 Unemployment	2,704	4,132	5,026	5,026	5,018	5,018
297-694-000-724.001 Workers Compensation	2,501	2,434	3,220	3,220	2,990	2,990
297-694-000-725.000 Other Fringe Benefits	91	0	0	0	0	0
	135,750	133,648	158,956	158,956	147,943	147,943
Material and Supplies:						
297-694-000-726.000 Office Supplies	739	1,419	1,000	1,200	1,000	1,000
297-694-000-745.000 Program Supplies	80,115	77,898	55,000	51,000	55,000	55,000
	80,854	79,317	56,000	52,200	56,000	56,000
Contractual and Other:						
297-694-000-818.000 Contractual Services	1,080	1,625	1,000	5,644	1,000	1,000
297-694-000-861.000 Auto Allow.(Staff Mileage)	2,348	3,095	2,000	2,026	2,000	2,000
297-694-000-900.000 Printing & Publishing	12,207	13,047	10,000	8,000	8,317	8,317
297-694-000-920.000 Utilities	3,849	0	0	0	0	0
297-694-000-960.000 Education & Training	0	304	0	500	500	500
	19,484	18,071	13,000	16,170	11,817	11,817
JPS Recreation Millage Programs	236,088	231,036	227,956	227,326	215,760	215,760

(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 2013/14 Adopted Budget Analysis of Changes in Fund Balance

Fund 298 2008 Brownfield Revolving Loan Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	24,813	14,937	1,275,187	1,360,250	0	0
Expenditures	24,813	14,937	1,275,187	1,360,250	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 2013/14 Adopted Budget
Revenue Detail

Fund 298 2008 Brownfield Revolving Loan Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
298-000-000-501.335 Fed. Grant-EPA Haz. Substance:	14,934	11,502	925,066	973,564	0	0
298-000-000-501.336 Fed. Grant-EPA Petroleum	9,879	3,435	350,121	386,686	0	0
Total Revenues	24,813	14,937	1,275,187	1,360,250	0	0

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Proposed
Personal Services:						
298-335-000-706.000 Salaries & Wages	0	0	8,500	0	0	0
	0	0	8,500	0	0	0
Materials & Supplies:						
298-335-000-756.000 Miscellaneous Supplies	0	8	1,800	992	0	0
	0	8	1,800	992	0	0
Contractual And Other:						
298-335-000-817.000 Consultant Services	14,934	8,723	12,066	31,734	0	0
298-335-000-818.000 Contractual Services	0	2,609	0	0	0	0
298-335-000-873.000 Travel	0	162	2,700	4,838	0	0
298-335-000-999.253 Contrib.-212 W. Mich Bldg. De	0	0	900,000	936,000	0	0
	14,934	11,494	914,766	972,572	0	0
Total Hazardous Substances Grant	14,934	11,502	925,066	973,564	0	0

Fund 298 2008 Brownfield Revolving Loan Fund
Dept 336 Petroleum Grant

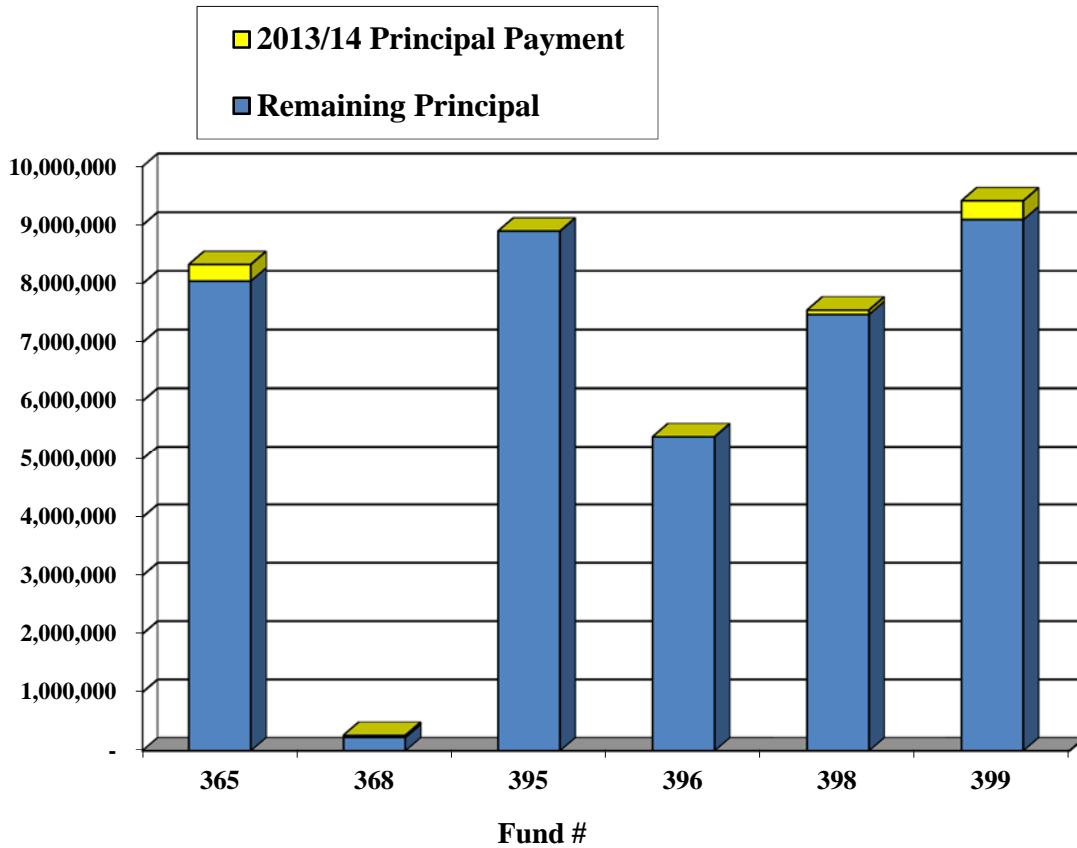
Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Proposed
Personal Services:						
298-336-000-706.000 Salaries & Wages	0	0	0	0	0	0
	0	0	0	0	0	0
Materials & Supplies:						
298-336-000-756.000 Miscellaneous Supplies	0	5	1,800	995	0	0
	0	5	1,800	995	0	0
Contractual And Other:						
298-336-000-817.000 Consultant Services	9,879	1,583	672	28,799	0	0
298-336-000-818.000 Contractual Services	0	1,739	0	0	0	0
298-336-000-873.000 Travel	0	108	2,700	2,892	0	0
298-336-000-999.253 Cont.-212 W.Mich.Demo Fd.	0	0	344,949	354,000	0	0
	9,879	3,430	348,321	385,691	0	0
Total Petroleum Grant	9,879	3,435	350,121	386,686	0	0
Total Expenditures	24,813	14,937	1,275,187	1,360,250	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 2013/14 Adopted Budget
Debt Service Funds
Debt Summary

Fund	Debt Service Fund Name	Date Issued	Issue Amount	Principal Outstanding 6/30/2013	FY 2013/14		
					Principal	Interest	
366	2013 City Hall Refunding Bonds	02/05/13	8,275,000	8,330,000	280,000	332,454	
368	Building Authority	08/01/99	600,000	265,000	35,000	14,832	
395	2001 DDA TIF	03/27/01	17,998,578	8,898,578	-	-	
396	2011 DDA TIF Refunding	09/28/11	5,395,000	5,395,000	-	246,825	
397	2012 BRA TIF Refunding	03/14/12	7,630,000	7,555,000	75,000	270,019	
399	2007 BRA TIF Refunding	07/24/07	9,905,000	9,415,000	320,000	403,804	
Debt Service Fund Totals				\$ 49,803,578	\$ 39,858,578	\$ 710,000	\$ 1,267,934



(323) Michigan Urban Land Assembly Loan Debt Service Fund

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

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

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

City of Jackson Fiscal Year 2013/14 Adopted Budget Analysis of Changes in Fund Balance

Fund 323 Michigan Urban Land Assembly Loan Debt Service Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	52,000	0	0	0	0	0
Expenditures	52,000	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 2013/14 Adopted Budget
Revenue Detail

Fund 323 Michigan Urban Land Assembly Loan Debt Service Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
323-000-000-699.496 Cont.-DDA Project Fund	52,000	0	0	0	0	0
Total Revenues	52,000	0	0	0	0	0

Expenditure Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Debt Service:						
323-945-000-991.000 Principal	52,000	0	0	0	0	0
	52,000	0	0	0	0	0
Total Expenditures	52,000	0	0	0	0	0

(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 2013/14 Adopted Budget Analysis of Changes in Fund Balance

Fund 324 2003 Michigan Transportation Fund Debt Service Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	280,925	283,010	284,705	284,705	0	0
Expenditures	280,925	283,010	284,705	284,705	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	7	7	7	7	7	7
Fund Balance - End of Year	7	7	7	7	7	7

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

Fund 324 2003 MTF Bond Debt Service Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
324-000-000-699.202 Cont.-Major Street Fund	258,451	260,369	261,929	261,929	0	0
324-000-000-699.203 Cont.-Local Street Fund	22,474	22,641	22,776	22,776	0	0
Total Revenues	280,925	283,010	284,705	284,705	0	0

Expenditure Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Debt Service:						
324-945-000-991.000 Principal	260,000	270,000	280,000	280,000	0	0
324-945-000-995.000 Interest	20,700	13,010	4,480	4,480	0	0
324-945-000-996.000 Paying Agent Fees	225	0	225	225	0	0
	280,925	283,010	284,705	284,705	0	0
Total Expenditures	280,925	283,010	284,705	284,705	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 2013/14 Adopted Budget Analysis of Changes in Fund Balance

Fund 365 City Hall Debt Service Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	637,670	660,561	677,500	678,000	0	0
Expenditures	636,496	658,303	676,389	679,889	8,888	8,888
Excess of Revenues Over (Under) Expenses	1,174	2,258	1,111	(1,889)	(8,888)	(8,888)
Fund Balance - Beginning of Year	7,345	8,519	10,777	10,777	8,888	8,888
Fund Balance - End of Year	8,519	10,777	11,888	8,888	0	0

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

Fund 365 City Hall Debt Service Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
365-000-000-403.000 Property Taxes	634,542	656,972	675,000	675,000	0	0
365-000-000-424.000 Payments in Lieu of Tax	2,817	3,285	2,500	3,000	0	0
365-000-000-664.000 Interest	311	304	0	0	0	0
Total Revenues	637,670	660,561	677,500	678,000	0	0

Expenditure Detail

Fund 365 City Hall Debt Service Fund
Dept 945 Debt Service

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Contractual & Other:						
365-945-000-962.000 Uncollect. Accts-MTT Ref.	1,060	5,232	2,000	5,500	0	0
365-945-000-999.366 Cont.-2013 City Hall Ref DS	0	0	0	190,952	8,888	8,888
	1,060	5,232	2,000	196,452	8,888	8,888
Debt Service :						
365-945-000-991.000 Principal	225,000	250,000	280,000	280,000	0	0
365-945-000-995.000 Interest	409,936	402,571	393,889	202,937	0	0
365-945-000-996.000 Paying Agent Fees	500	500	500	500	0	0
	635,436	653,071	674,389	483,437	0	0
Total Expenditures	636,496	658,303	676,389	679,889	8,888	8,888

(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 2013/14 Adopted Budget Analysis of Changes in Fund Balance

Fund 366 2013 City Hall Refunding Debt Service Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	0	0	0	8,881,348	626,888	626,888
Expenditures	0	0	0	8,881,348	618,204	618,204
Excess of Revenues Over (Under) Expenses	0	0	0	0	8,684	8,684
Fund Balance - Beginning of Year	0	0	0	0	0	0
Fund Balance - End of Year	0	0	0	0	8,684	8,684

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

Fund 366 2013 City Hall Refunding Debt Service Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
366-000-000-403.000 Property Taxes	0	0	0	0	615,000	615,000
366-000-000-424.000 Payments in Lieu of Tax	0	0	0	0	3,000	3,000
366-000-000-664.000 Interest	0	0	0	0	0	0
366-000-000-696.000 Bond Proceeds	0	0	0	8,275,000	0	0
366-000-000-696.001 Bond Premium	0	0	0	415,396	0	0
366-000-000-699.365 Contr.-City Hall D/S Fund	0	0	0	190,952	8,888	8,888
Total Revenues	0	0	0	8,881,348	626,888	626,888

Expenditure Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Contractual & Other:						
366-945-000-818.000 Contractual Services (Bonds)	0	0	0	237,196	0	0
366-945-000-962.000 Uncollect. Accts-MTT Ref.	0	0	0	0	5,500	5,500
366-945-000-963.365 Escrow Transfer	0	0	0	8,644,152	0	0
	0	0	0	8,881,348	5,500	5,500
Debt Service :						
366-945-000-991.000 Principal	0	0	0	0	280,000	280,000
366-945-000-995.000 Interest	0	0	0	0	332,454	332,454
366-945-000-996.000 Paying Agent Fees	0	0	0	0	250	250
	0	0	0	0	612,704	612,704
Total Expenditures	0	0	0	8,881,348	618,204	618,204

(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 2013/14 Adopted Budget Analysis of Changes in Fund Balance

Fund 368 Building Authority Debt Service Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	128,783	132,910	132,512	132,512	48,294	48,294
Expenditures	128,783	132,910	132,512	132,512	48,294	48,294
Excess of Revenues Over (Under) Expenses	0	0	0	0	0	0
Fund Balance - Beginning of Year	3,351	3,351	3,351	3,351	3,351	3,351
Fund Balance - End of Year	3,351	3,351	3,351	3,351	3,351	3,351

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

Fund 368 Building Authority Debt Service Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
368-000-000-668.000 Rents & Royalties	128,783	132,910	132,512	132,512	48,294	48,294
Total Revenues	128,783	132,910	132,512	132,512	48,294	48,294

Expenditure Detail

Fund 368 Building Authority Debt Service Fund
Dept 945 Debt Service

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Debt Service :						
368-945-000-991.000 Principal	100,000	110,000	115,000	115,000	35,000	35,000
368-945-000-995.000 Interest	28,183	22,760	16,912	16,912	12,994	12,994
368-945-000-996.000 Paying Agent Fees	600	150	600	600	300	300
	128,783	132,910	132,512	132,512	48,294	48,294
Total Expenditures	128,783	132,910	132,512	132,512	48,294	48,294

(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 2013/14 Adopted Budget
Analysis of Changes in Fund Balance**

Fund 395 2001 DDA TIF Debt Service Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	1,244,100	275	550	550	550	550
Expenditures	1,244,100	275	550	550	550	550
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 2013/14 Adopted Budget
Revenue Detail

Fund 395 2001 DDA TIF Debt Service Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
395-000-000-699.496 Cont.-DDA Project Fund	1,244,100	275	550	550	550	550
Total Revenues	1,244,100	275	550	550	550	550

Expenditure Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Debt Service :						
395-945-000-991.000 Principal	910,000	0	0	0	0	0
395-945-000-995.000 Interest	333,550	0	0	0	0	0
395-945-000-996.000 Paying Agent Fees	550	275	550	550	550	550
	<u>1,244,100</u>	<u>275</u>	<u>550</u>	<u>550</u>	<u>550</u>	<u>550</u>
Total Expenditures	1,244,100	275	550	550	550	550

(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 2013/14 Adopted Budget Analysis of Changes in Fund Balance

Fund 396 2011 DDA TIF Refunding Debt Service Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	0	5,492,206	247,925	247,925	247,925	247,925
Expenditures	0	5,491,774	247,925	247,925	247,925	247,925
Excess of Revenues Over (Under) Expenses	0	432	0	0	0	0
Fund Balance - Beginning of Year	0	0	432	432	432	432
Fund Balance - End of Year	0	432	432	432	432	432

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

Fund 396 2011 DDA TIF Refunding Debt Service Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
396-000-000-696.000 Bond Proceeds	0	5,325,409	0	0	0	0
396-000-000-699.496 Cont.-DDA Project Fund	0	166,797	247,925	247,925	247,925	247,925
Total Revenues	0	5,492,206	247,925	247,925	247,925	247,925

Expenditure Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Contractual Service:						
396-945-000-818.000 Contractual (Bond Sale)	0	212,090	0	0	0	0
396-945-000-963.396 Escrow Transfer	0	5,112,887	0	0	0	0
	0	5,324,977	0	0	0	0
Debt Service:						
396-945-000-991.000 Principal	0	0	0	0	0	0
396-945-000-995.000 Interest	0	166,607	246,825	246,825	246,825	246,825
396-945-000-996.000 Paying Agent Fees	0	190	1,100	1,100	1,100	1,100
	0	166,797	247,925	247,925	247,925	247,925
Total Expenditures	0	5,491,774	247,925	247,925	247,925	247,925

(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 be transferred from the Brownfield Redevelopment Authority Fund as needed to pay the annual debt service, are expected to be sufficient to pay the principal of and interest on the Bonds.

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

City of Jackson Fiscal Year 2013/14 Adopted Budget Analysis of Changes in Fund Balance

Fund 397 2012 BRA TIF Refunding Debt Service Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	0	9,121,288	406,094	406,094	346,519	346,519
Expenditures	0	9,119,132	406,094	406,094	346,519	346,519
Excess of Revenues Over (Under)						
Expenses	0	2,156	0	0	0	0
Fund Balance - Beginning of Year	0	0	2,156	2,156	2,156	2,156
Fund Balance - End of Year	0	2,156	2,156	2,156	2,156	2,156

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

Fund 397 2012 BRA TIF Refunding Debt Service Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
397-000-000-696.000 Bond Proceeds	0	7,771,288	0	0	0	0
397-000-000-699.494 Cont. - BRA Fund	0	1,350,000	406,094	406,094	346,519	346,519
Total Revenues	0	9,121,288	406,094	406,094	346,519	346,519

Expenditure Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Contractual Service:						
397-945-000-818.000 Contractual (Bond Sale)	0	256,694	0	0	0	0
397-945-000-963.396 Escrow Transfer	0	8,862,438	0	0	0	0
	0	9,119,132	0	0	0	0
Debt Service :						
397-945-000-991.000 Principal	0	0	75,000	75,000	75,000	75,000
397-945-000-995.000 Interest	0	0	329,594	329,594	270,019	270,019
397-945-000-996.000 Paying Agent Fees	0	0	1,500	1,500	1,500	1,500
	0	0	406,094	406,094	346,519	346,519
Total Expenditures	0	9,119,132	406,094	406,094	346,519	346,519

(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 1, 2022 and June 1, 2024 will be paid by the Authority as scheduled.

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

AUTHORITY - The Bonds are issued under the provisions of Act 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 2013/14 Adopted Budget Analysis of Changes in Fund Balance

Fund 398 2002 BRA TIF Debt Service Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	620,128	418,346	0	0	0	0
Expenditures	620,128	418,346	0	2,273	0	0
Excess of Revenues Over (Under)						
Expenses	0	0	0	(2,273)	0	0
Fund Balance - Beginning of Year	2,273	2,273	2,273	2,273	0	0
Fund Balance - End of Year	2,273	2,273	2,273	0	0	0

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

Fund 398 2002 BRA TIF Debt Service Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
398-000-000-699.494 Cont. - BRA Fund	620,128	418,346	0	0	0	0
Total Revenues	620,128	418,346	0	0	0	0

Expenditure Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Debt Service :						
398-945-000-991.000 Principal	165,000	190,000	0	0	0	0
398-945-000-995.000 Interest	454,878	228,096	0	0	0	0
398-945-000-996.000 Paying Agent Fees	250	250	0	0	0	0
398-945-000-999.399 Cont. to 2007 BRA TIF	0	0	0	2,273	0	0
	620,128	418,346	0	2,273	0	0
Total Expenditures	620,128	418,346	0	2,273	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 be transferred from the Brownfield Redevelopment Authority Fund as needed to pay the annual debt service, are expected to be sufficient to pay the principal of and interest on the Bonds.

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

City of Jackson Fiscal Year 2013/14 Adopted Budget Analysis of Changes in Fund Balance

Fund 399 2007 BRA TIF Refunding Debt Service Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	447,769	446,529	695,329	697,602	724,129	724,129
Expenditures	447,769	446,529	695,329	695,329	724,129	724,129
Excess of Revenues Over (Under) Expenditures	0	0	0	2,273	0	0
Fund Balance - Beginning of Year	100	100	100	100	2,373	2,373
Fund Balance - End of Year	100	100	100	2,373	2,373	2,373

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

Fund 399 2007 BRA TIF Refunding Debt Service Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
399-000-000-699.398 Cont. - 2002 BRA TIF	0	0	0	2,273	0	0
399-000-000-699.494 Cont. - BRA Fund	447,769	446,529	695,329	695,329	724,129	724,129
Total Revenues	447,769	446,529	695,329	697,602	724,129	724,129

Expenditure Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Contractual & Other:						
Debt Service :						
399-945-000-991.000 Principal	30,000	30,000	280,000	280,000	320,000	320,000
399-945-000-995.000 Interest	417,404	416,204	415,004	415,004	403,804	403,804
399-945-000-996.000 Paying Agent Fees	365	325	325	325	325	325
	447,769	446,529	695,329	695,329	724,129	724,129
Total Expenditures	447,769	446,529	695,329	695,329	724,129	724,129

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 2013/14 Adopted Budget Analysis of Changes in Fund Balance

Fund 401 Capital Projects Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	116,771	337,110	375,000	905,200	455,100	455,100
Expenditures	116,484	340,570	387,212	907,100	488,360	488,360
Excess of Revenues Over (Under) Expenditures	287	(3,460)	(12,212)	(1,900)	(33,260)	(33,260)
Fund Balance - Beginning of Year	45,285	45,572	42,112	42,112	40,212	40,212
Fund Balance - End of Year	45,572	42,112	29,900	40,212	6,952	6,952

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Capital Projects Fund
Project Costs & Related Funding

A/C #	Project Name	2012/13 Projected					2013/14 Adopted				
		Funding				Fiscal Year Costs	Funding				Fiscal Year Costs
		Public Imp. Fund	Grants/ Donations	General Fund	Fund Balance		Public Imp. Fund	Grants/ Donations	General Fund	Fund Balance	
974.638	Land Improvements- Betsy Butterfield Park	\$ 10,000				\$ 10,000				\$ -	
974.690	Land Improvements - Forestry	25,000				25,000			25,000	25,000	
976.003	Boos Center Improvements	50,000				50,000			32,000	32,000	
976.004	Bloomfield Park Improvements	70,000	70,000 (B)			140,000				-	
976.008	Sharp Park Pool Improvements	65,000	2,000			67,000			60,000	60,000	
976.054	Public Arts Committee					-				33,360 (A)	
976.057	Friendship Park Renovations (new)					-			20,000	20,000	
976.063	Park Improvements-Citywide	70,000				70,000			70,000	70,000	
976.065	Optimist Park					-			33,000	38,000	
976.066	Sharp Park Golf Course Improvements	455,000	23,100			478,100			85,000	85,000	
976.208	Ella Sharp Park Master Plan Projects (various)					-			15,000	15,000	
976.276	Cemetery Improvements					-			40,000	40,000	
976.340	Fire Station Improvements (A/C - Roof)	67,000			14,000	81,000			70,000	70,000	
Totals		\$ 812,000	\$ 95,100	\$ -	\$ 14,000	\$ 921,100	\$ 450,000	\$ 5,000	\$ -	\$ 33,360	\$ 488,360

- (A) Carryover of 33,360.44 from 6/30/12.
- (B) DNR Grant Application
- (C) Fund Balance = \$ 6,951.63 -estimated balance of interest accumulation at 6/30/14

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

Fund 401 Capital Projects Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
401-000-000-664.000 Interest	288	15	0	100	100	100
401-000-000-539.025 State Grant - DNR	0	0	0	70,000	5,000	5,000
401-000-000-675.008 Donations - Kiwanis Club	36,000	12,000	0	12,000	0	0
401-000-000-675.066 Donations - S.P. Golf Crse. Imp.	0	0	0	23,100	0	0
401-000-000-675.068 Donations - Veterans	10,134	282	0	0	0	0
401-000-000-675.690 Donations - Forestry	0	2,820	0	0	0	0
401-000-000-675.699 Donations - Sharp Park Pool	0	0	0	2,000	0	0
401-000-000-699.245 Cont.- Public Improvement Fund	70,349	321,993	375,000	798,000	450,000	450,000
Total Revenues	116,771	337,110	375,000	905,200	455,100	455,100

Expenditure Detail

Fund 401 Capital Projects Fund
Dept 901 Capital Projects

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Proposed
Capital Outlay:						
401-901-000-974.638 Land Imp.-B Butterfield Pk.	0	0	10,000	10,000	0	0
401-901-000-974.690 Land Improvement-Forestry	0	18,978	25,000	25,000	25,000	25,000
401-901-000-976.003 Boos Center Improvements	1,565	1,675	50,000	50,000	32,000	32,000
401-901-000-976.004 Bloomfield Park Improvements	230	0	0	140,000	0	0
401-901-000-976.006 Nixon Park/Pool Improvements	7,350	0	0	0	0	0
401-901-000-976.008 Sharp Park Pool Imp.	0	8,383	0	67,000	60,000	60,000
401-901-000-976.013 Exchange Park-Court Imp.	848	0	0	0	0	0
401-901-000-976.014 Rotary Park	3,988	0	0	0	0	0
401-901-000-976.015 Kiwanis Park Improvements	63,689	94,189	0	0	0	0
401-901-000-976.054 Public Arts Committee	3,475	0	0	0	33,360	33,360
401-901-000-976.057 Friendship Park Renovations	0	0	0	0	20,000	20,000
401-901-000-976.340 Fire Station Improvements	0	0	0	67,000	70,000	70,000
401-901-000-976.063 Parks Imp.-Citywide	24,099	37,776	70,000	70,000	70,000	70,000
401-901-000-976.065 Optimist Pk-Plygrd/Cts./Signs	0	0	0	0	38,000	38,000
401-901-000-976.066 Sharp Park Golf Course Imp.	0	3,000	167,212	478,100	85,000	85,000
401-901-000-976.067 Under the Oaks Park Imp.	1,106	0	65,000	0	0	0
401-901-000-976.068 Withington Park Improvemnt.	10,134	75,400	0	0	0	0
401-901-000-976.069 Inter City Trail Improvemts	0	101,169	0	0	0	0
401-901-000-976.208 Ella Sharp Park Master Plan	0	0	0	0	15,000	15,000
401-901-000-976.276 Cemetery Improvements	0	0	0	0	40,000	40,000
Total Expenditures	116,484	340,570	387,212	907,100	488,360	488,360

(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 2013/14 Adopted Budget Analysis of Changes in Fund Balance

Fund 402 Water Equipment & Replacement Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	952,954	1,425,858	1,506,000	1,408,040	2,508,040	2,508,040
Expenditures:	1,152,325	1,483,555	1,907,430	1,780,164	3,130,087	3,130,087
Excess of Revenues Over (Under) Expenditures	(199,371)	(57,697)	(401,430)	(372,124)	(622,047)	(622,047)
Fund Balance - Beginning of Year	2,121,851	1,922,480	1,864,783	1,864,783	1,492,659	1,492,659
Fund Balance - End of Year	1,922,480	1,864,783	1,463,353	1,492,659	870,612	870,612

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

Fund 402 Water Equipment & Replacement Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
402-000-000-664.000 Interest	11,354	8,928	6,000	8,040	8,040	8,040
402-000-000-685.000 Insurance Refund	0	0	0	0	0	0
402-000-000-685.677 Insurance Refund-W/C Fund	1,600	0	0	0	0	0
402-000-000-698.000 Miscellaneous	0	16,930	0	0	0	0
402-000-000-699.591 Cont.-Water Fund	940,000	1,400,000	1,500,000	1,400,000	2,500,000	2,500,000
Total Revenues	952,954	1,425,858	1,506,000	1,408,040	2,508,040	2,508,040

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
402-458-000-706.000 Salaries and Wages	46,403	87,760	72,934	83,410	73,674	73,674
402-458-000-707.000 Wages-Temporary	187	3	0	0	0	0
402-458-000-709.000 Overtime	5,141	8,389	6,264	7,547	5,082	5,082
402-458-000-715.000 Employers FICA	3,626	7,433	6,059	6,958	6,025	6,025
402-458-000-719.000 Health Insurance	8,752	19,148	10,262	16,717	8,669	8,669
402-458-000-719.678 RX Drug Insurance	1,892	3,960	0	2,892	0	0
402-458-000-719.679 Health Insurance Deductible	0	414	2,114	415	1,236	1,236
402-458-000-722.000 Pension-General	4,116	9,165	7,856	9,402	7,813	7,813
402-458-000-724.000 Unemployment	359	522	503	213	525	525
402-458-000-724.001 Workers Compensation	459	964	813	930	835	835
402-458-000-725.000 Other Fringe Benefits	1,746	1,822	1,186	1,872	1,178	1,178
	<u>72,681</u>	<u>139,580</u>	<u>107,991</u>	<u>130,356</u>	<u>105,037</u>	<u>105,037</u>
Material and Supplies:						
402-458-000-782.000 Materials	92,235	736	600	600	600	600
	<u>92,235</u>	<u>736</u>	<u>600</u>	<u>600</u>	<u>600</u>	<u>600</u>
Contractual and Other:						
402-458-000-818.000 Contractual Services	661,688	1,008,426	929,699	943,930	811,379	811,379
402-458-000-943.000 Equipment Rental - MP	206	325	1,000	3,000	2,000	2,000
402-458-000-966.000 PW Overhead	38	316	400	600	600	600
402-458-000-967.000 ENG Overhead	33,891	54,528	63,358	68,218	59,067	59,067
	<u>695,823</u>	<u>1,063,595</u>	<u>994,457</u>	<u>1,015,748</u>	<u>873,046</u>	<u>873,046</u>
New Water Main Construction	860,739	1,203,911	1,103,048	1,146,704	978,683	978,683

WORK PROJECT DETAIL

Work Project Titles:						
Argyle: Walker to Cooper	-		165,600	-	-	-
Beverly Park Place: West Ave to east end	-		-	140,420	-	140,420
Biddle: Jackson to Williams	76,000		-	-	-	-
Bowen & Elmwood	-		-	230,000	-	230,000
Carlton: Brown to Wisner	9,000		-	-	-	-
Durand: South end to Morrell	124,000		157,565	-	-	-
Forest and Homewild: Ellery to Edgewood	172,000		164,321	-	-	-
Fourth: Linden to Griswold	-		188,475	59,325	-	59,325
Francis: Wesley to Washington	-		-	141,600	-	141,600
Ganson: Center to Steward	-		82,222	-	-	-
Hibbard: Wildwood to Railroad	172,000		144,290	-	-	-
Higby: Morrell to Carlton	6,000		-	-	-	-
Mansion Street Transmission Line	-		-	120,000	-	120,000
Misc Water Projects	17,920		24,179	12,000	-	12,000
North: Kennedy to Elm	-		-	133,588	-	133,588
Rockwell: Jackson to Williams	-		91,804	-	-	-
Thompson: Morrell to Carlton	6,000		-	-	-	-
Water Mapping & Gis	57,000		57,000	57,000	-	57,000
Webster: Linden to Griswold	147,128		-	-	-	-
Webster: Oakdale to Elmwood	82,000		3,750	84,750	-	84,750
West: Wildwood to Ganson	-		2,479	-	-	-
Wildwood: Edward to Steward (JHS)	234,000		65,019	-	-	-
	<u>1,103,048</u>		<u>1,146,704</u>	<u>978,683</u>		<u>978,683</u>

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Capital Outlay:						
402-591-000-818.258 GIS Services - MIS	40,799	41,656	42,032	40,048	41,286	41,286
402-591-000-972.000 Water Mains	0	0	0	0	0	0
402-591-000-976.000 Building Additions	72,841	0	90,000	89,000	69,000	69,000
402-591-000-982.000 Machinery & Equipment	20,377	20,298	125,787	145,787	607,098	607,098
402-591-000-982.001 Meters	64,402	92,179	246,000	123,000	124,500	124,500
402-591-000-982.002 Wellfield	0	45,646	51,615	51,615	59,714	59,714
402-591-000-982.003 Pumping Station	0	0	0	0	0	0
402-591-000-982.004 Storage Tanks	0	0	300	300	800,000	800,000
402-591-000-982.005 Engineering	6,343	0	42,000	42,000	231,000	231,000
402-591-000-982.006 Treatment Plant	0	0	4,655	4,655	14,713	14,713
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	30,000	0	0	0
402-591-000-982.011 Wellhead Protection Prog.	0	0	20,000	0	0	0
402-591-000-982.012 Cross Connection Program	28,888	43,332	43,332	43,332	43,332	43,332
402-591-000-983.000 Office Equipment	4,627	6,359	12,100	4,162	2,200	2,200
402-591-000-984.003 GIS Projects	1,920	4,854	13,241	13,241	13,241	13,241
402-591-000-985.000 Vehicles	26,069	0	58,000	51,000	120,000	120,000
	291,586	279,644	804,382	633,460	2,151,404	2,151,404
Total Capital Assets-Other	291,586	279,644	804,382	633,460	2,151,404	2,151,404
Total Expenses	1,152,325	1,483,555	1,907,430	1,780,164	3,130,087	3,130,087

(404) Sanitary Sewer Maintenance Fund

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

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

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

City of Jackson Fiscal Year 2013/14 Adopted Budget Analysis of Changes in Fund Balance

Fund 404 Sanitary Sewer Maintenance Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	342,246	351,589	512,166	492,443	483,741	483,741
Expenditures	342,246	351,589	512,166	492,443	483,741	483,741
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 2013/14 Adopted Budget
Revenue Detail

Fund 404 Sanitary Sewer Maintenance Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
404-000-000-664.000 Interest	16	1	0	0	0	0
404-000-000-685.677 Insurance Refund - W/C	4,600	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	337,630	351,588	512,166	492,443	483,741	483,741
Total Revenues	342,246	351,589	512,166	492,443	483,741	483,741

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 404 Sanitary Sewer Maintenance Fund
Dept 456 Sanitary Sewer Maintenance

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
404-456-000-706.000 Salaries and Wages	71,813	67,916	96,000	96,000	96,000	96,000
404-456-000-707.000 Wages-Temporary	0	173	100	500	500	500
404-456-000-709.000 Overtime	3,495	2,500	7,000	7,000	8,000	8,000
404-456-000-715.000 Employers FICA	5,769	5,554	7,887	7,918	7,994	7,994
404-456-000-719.000 Health Insurance	22,721	23,368	22,572	25,000	24,184	24,184
404-456-000-719.678 RX Drug Insurance	5,146	6,405	0	2,635	0	0
404-456-000-719.679 Health Insurance Deductible	0	0	4,313	600	3,130	3,130
404-456-000-722.000 Pension-General	6,435	6,836	10,218	10,218	10,317	10,317
404-456-000-724.000 Unemployment	426	329	784	780	794	794
404-456-000-724.001 Workers Compensation	1,776	1,747	2,392	2,300	2,424	2,424
404-456-000-725.000 Other Fringe Benefits	886	906	2,256	2,000	2,054	2,054
	118,467	115,734	153,522	154,951	155,397	155,397
Material and Supplies:						
404-456-000-782.000 Materials	18,640	36,220	59,092	59,092	59,092	59,092
	18,640	36,220	59,092	59,092	59,092	59,092
Contractual and Other:						
404-456-000-818.000 Contractual Services	1,200	1,813	10,000	10,000	10,000	10,000
404-456-000-853.000 Telephone	1,060	1,344	1,800	1,800	1,800	1,800
404-456-000-914.000 Insurance	4,500	0	4,500	4,500	4,500	4,500
404-456-000-943.000 Equipment Rental - MP	129,774	131,493	189,552	189,000	189,552	189,552
404-456-000-960.000 PW Overhead	67,550	64,171	92,700	72,100	62,400	62,400
404-456-000-966.000 ENG Overhead	490	201	0	0	0	0
	204,574	199,022	298,552	277,400	268,252	268,252
Capital Outlay:						
404-456-000-984.000 Software	565	613	1,000	1,000	1,000	1,000
Sewer Maintenance	342,246	351,589	512,166	492,443	483,741	483,741

WORK PROJECT DETAIL

Work Project Titles:

Geo Data Base	565	613	-	613	620	620
Sewer Repair By DPW	85,804	62,384	87,000	87,000	84,500	84,500
Repair By Contractor	-	-	6,000	5,000	5,000	5,000
Clean And Flush	141,252	162,374	186,000	180,000	179,530	179,530
Stake And Locate	25,293	30,194	36,000	35,000	34,000	34,000
Manhole Work	49,795	49,741	63,516	59,180	57,441	57,441
Sewer Needs Study	1,640	203	-	-	-	-
Sundry Maintenance	852	186	-	-	-	-
Sewer Maint.-GIS	241	-	3,000	3,000	3,000	3,000
Heavy Sewer Cleaning	217	188	38,000	35,000	34,000	34,000
Sewer Maint.-Sewer Separation	181	-	12,000	10,000	9,000	9,000
Sewer Televising	31,906	33,702	59,000	56,000	55,000	55,000
Unreimbursable Sewer Backup	4,500	-	4,500	4,500	4,500	4,500
Video Inspec. Veh. Equip.Upgrades/Mt.	-	12,004	17,150	17,150	17,150	17,150
	342,246	351,589	512,166	492,443	483,741	483,741

(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 2013/14 Adopted Budget Analysis of Changes in Fund Balance

Fund 405 Sanitary Sewer Replacement Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	660,092	658,619	654,778	659,771	658,000	658,000
Expenditures	509,377	467,012	890,011	773,228	908,750	908,750
Excess of Revenues Over (Under) Expenditures	150,715	191,607	(235,233)	(113,457)	(250,750)	(250,750)
Fund Balance - Beginning of Year	1,909,620	2,060,335	2,251,942	2,251,942	2,138,485	2,138,485
Fund Balance - End of Year	2,060,335	2,251,942	2,016,709	2,138,485	1,887,735	1,887,735

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

Fund 405 Sanitary Sewer Replacement Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
405-000-000-664.000 Interest	10,792	10,619	6,778	11,771	10,000	10,000
405-000-000-685.677 Insurance Refund - W/C	1,300	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	660,092	658,619	654,778	659,771	658,000	658,000

Expenditure Detail

Fund 405 Sanitary Sewer Replacement Fund
Dept 457 New Sewer Construction

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
405-457-000-706.000 Salaries and Wages	36,948	28,993	57,049	52,014	64,464	64,464
405-457-000-707.000 Wages-Temporary	0	27	1,411	500	1,411	1,411
405-457-000-709.000 Overtime	4,231	1,546	3,062	3,577	2,166	2,166
405-457-000-715.000 Employers FICA	3,042	2,312	4,706	4,291	5,205	5,205
405-457-000-719.000 Health Insurance	8,034	6,370	8,027	8,399	7,682	7,682
405-457-000-719.678 RX Drug Insurance	1,722	1,328	0	889	0	0
405-457-000-719.679 Health Insurance Deductible	0	152	1,653	768	1,085	1,085
405-457-000-722.000 Pension-General	3,454	2,854	5,963	5,907	6,610	6,610
405-457-000-724.000 Unemployment	83	256	394	372	461	461
405-457-000-724.001 Workers Compensation	457	324	636	593	735	735
405-457-000-725.000 Other Fringe Benefits	1,102	557	928	836	1,036	1,036
	59,073	44,719	83,829	78,146	90,855	90,855
Material and Supplies:						
405-457-000-782.000 Materials	5,690	2,771	0	600	0	0
	5,690	2,771	0	600	0	0
Contractual and Other:						
405-457-000-818.000 Contractual Services	403,659	397,039	750,094	649,568	759,923	759,923
405-457-000-943.000 Equipment Rental - MP	14,106	2,161	5,000	4,000	5,000	5,000
405-457-000-966.000 PW Overhead	4,672	1,177	3,000	2,000	3,000	3,000
405-457-000-967.000 ENG Overhead	22,177	19,145	48,088	38,914	49,972	49,972
	444,614	419,522	806,182	694,482	817,895	817,895
New Sewer Construction	509,377	467,012	890,011	773,228	908,750	908,750

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

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

Account Description	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
<u>WORK PROJECT DETAIL</u>				
Work Project Titles:				
Biddle: Jackson to Williams	32,000	-	-	-
Douglas Ct Sanitary Sewer	11,000	14,258	-	-
Durand: South end to Morrell	-	12,186	-	-
Fleming north of Maguire-Reha	19,000	-	-	-
Ganson: Wisner to Jackson	-	10,677	-	-
Hibbard & Alma Ct Sewer Separation	229,000	211,047	-	-
Homewild: Ellery to Edgewood	11,000	-	-	-
Homewild: Perrine to State	49,000	30,351	-	-
Mechanic: Franklin to Wesley-Rehad	30,000	-	-	-
Michigan Ave-Rehad	264,000	-	-	-
Misc Sanitary Sewer Construction	29,000	29,106	4,000	4,000
Myrtle to WWTP - Forced Main (Engineering)	-	-	451,500	451,500
North: Ellery to Edgewood	-	-	96,000	96,000
North St at RR Crossing-rehab	15,000	-	-	-
Rockwell: Jackson to Williams	33,000	85,717	1,000	1,000
Sewer Mapping & GIS	41,011	21,011	35,000	35,000
Sewer Rehad	-	274,830	213,500	213,500
Sewer Separation	10,000	10,000	10,000	10,000
Sewer Studies & Permits	15,000	15,000	13,000	13,000
Sewer Television Inspection	15,000	15,000	-	-
Third: High to McNeal	-	40,329	-	-
Washington: Blackstone to Jackson-Rehad	87,000	-	-	-
Webster: Oakdale to Elmwood	-	2,850	84,750	84,750
West: Wildwood to Ganson	-	866	-	-
	890,011	773,228	908,750	908,750

(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 2013/14 Adopted Budget Analysis of Changes in Fund Balance

Fund 406 Wastewater Equipment Replacement Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	635,838	631,855	643,000	643,000	643,000	643,000
Expenditures	383,579	1,179,061	1,164,000	353,500	330,000	330,000
Excess of Revenues Over (Under) Expenditures	252,259	(547,206)	(521,000)	289,500	313,000	313,000
Fund Balance - Beginning of Year	2,882,667	3,134,926	2,587,720	2,587,720	2,877,220	2,877,220
Fund Balance - End of Year	3,134,926	2,587,720	2,066,720	2,877,220	3,190,220	3,190,220

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

Fund 406 Wastewater Equipment Replacement Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
406-000-000-664.000 Interest	17,838	13,855	25,000	25,000	25,000	25,000
406-000-000-699.590 Cont.-Sewer Fund	618,000	618,000	618,000	618,000	618,000	618,000
Total Revenues	635,838	631,855	643,000	643,000	643,000	643,000

Expenditure Detail

Fund 406 Wastewater Equipment Replacement Fund

Dept 548 Wastewater Equipment Replacement

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Capital Outlay:						
406-548-000-976.000 Building Additions	517	0	0	0	0	0
406-548-000-982.000 Machinery & Equipment	37,167	28,177	50,000	10,000	50,000	50,000
406-548-000-982.001 Meters	2,964	5,336	15,000	7,500	15,000	15,000
406-548-000-982.003 Pumping Station	14,683	0	300,000	300,000	0	0
406-548-000-982.006 Treatment Plant	328,248	1,116,104	750,000	0	0	0
406-548-000-985.000 Vehicles	0	29,444	49,000	36,000	265,000	265,000
	383,579	1,179,061	1,164,000	353,500	330,000	330,000
Total Expenditures	383,579	1,179,061	1,164,000	353,500	330,000	330,000

(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 2013/14 Adopted Budget Analysis of Changes in Fund Balance

Fund 494 Brownfield Redevelopment Authority Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	1,327,589	1,204,580	1,113,579	1,139,196	1,064,404	1,064,404
Expenditures	1,348,219	2,371,902	1,285,887	1,253,659	1,175,696	1,175,696
Excess of Revenues Over (Under) Expenditures	(20,630)	(1,167,322)	(172,308)	(114,463)	(111,292)	(111,292)
Fund Balance - Beginning of Year	3,069,445	3,048,815	1,881,493	1,881,493	1,767,030	1,767,030
Fund Balance - End of Year	3,048,815	1,881,493	1,709,185	1,767,030	1,655,738	1,655,738

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

Fund 494 Brownfield Redevelopment Authority Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
494-000-000-403.003 Curr. Prop. Taxes-Micromatic	1,093	0	0	0	0	0
494-000-000-403.004 Curr. Prop. Taxes-Consumers	1,099,927	1,087,348	976,795	996,467	965,000	965,000
494-000-000-403.005 Curr. Prop. Taxes-JGW	17,367	15,078	14,100	14,475	13,008	13,008
494-000-000-403.006 Curr. Prop. Taxes-Home Depot	170,630	70,396	69,322	71,212	0	0
494-000-000-403.007 Curr. Prop. Taxes-Heat Control.	13,208	12,420	10,000	10,554	10,500	10,500
494-000-000-403.008 Curr. Prop. Taxes-Lifeways	1,596	0	0	0	0	0
494-000-000-403.009 Curr. Prop. Taxes-DNT	8,169	7,968	8,200	8,397	7,000	7,000
494-000-000-403.010 Curr. Prop. Taxes-GLHHC	0	0	16,950	17,648	34,296	34,296
494-000-000-403.011 Curr. Prop. Taxes-Full Spectrum	0	0	11,212	11,443	24,600	24,600
494-000-000-664.000 Interest	15,599	11,370	7,000	9,000	10,000	10,000
Total Revenues	1,327,589	1,204,580	1,113,579	1,139,196	1,064,404	1,064,404

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 494 Brownfield Redevelopment Authority Fund
Dept 745 Brownfield Redevelopment Projects

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
494-745-000-702.000 Termination Pay	1,786	0	0	0	0	0
494-745-000-706.000 Salaries & Wages	40,220	39,229	52,404	17,000	15,316	15,316
494-745-000-707.000 Wages - Temporary	2,556	2,610	10,400	0	0	0
494-745-000-715.000 FICA	3,387	3,321	4,011	1,400	1,172	1,172
494-745-000-719.000 Health Insurance	3,604	2,646	2,042	1,410	1,190	1,190
494-745-000-719.678 RX Drug Insurance	737	418	0	0	0	0
494-745-000-719.679 Health Insurance Deductible	0	277	610	280	225	225
494-745-000-722.000 Pension - General	3,387	2,709	1,375	1,650	1,520	1,520
494-745-000-724.000 Unemployment	310	292	514	85	91	91
494-745-000-724.001 Workers Comp.	87	61	71	30	22	22
494-745-000-725.000 Other Fringe Benefits	580	363	525	185	216	216
	<u>56,654</u>	<u>51,926</u>	<u>71,952</u>	<u>22,040</u>	<u>19,752</u>	<u>19,752</u>
Contractual And Other :						
494-745-000-818.000 Contractual Services	20,161	1,000	1,000	16,000	1,000	1,000
494-745-000-818.030 BRA Plan - Micromatic	2,360	3,453	0	0	0	0
494-745-000-818.031 BRA Plan - Jack. Glass Worl	15,899	13,565	12,540	12,915	11,400	11,400
494-745-000-818.048 BRA Plan - Heat Controller	5,791	5,406	5,000	4,524	4,500	4,500
494-745-000-818.058 Riverwalk Hotel	3,575	0	0	0	0	0
494-745-000-818.059 BRA Plan - GLHHC	0	0	11,950	12,648	34,296	34,296
494-745-000-818.060 BRA Plan - Full Spectrum	0	0	0	0	22,600	22,600
494-745-000-956.000 Administration	3,657	4,823	4,500	4,500	4,500	4,500
494-745-000-999.397 Contrib.-2012 BRA TIF Ref.	0	1,350,000	406,094	406,094	346,519	346,519
494-745-000-999.398 Contrib.-2002 BRA TIF D/S	620,128	418,346	0	0	0	0
494-745-000-999.399 Contrib.-2007 BRA TIF Ref.	447,769	446,529	695,329	695,329	724,129	724,129
494-745-000-999.643 Contrib.-Loc.Site Remed.Rev	172,225	76,854	77,522	79,609	7,000	7,000
	<u>1,291,565</u>	<u>2,319,976</u>	<u>1,213,935</u>	<u>1,231,619</u>	<u>1,155,944</u>	<u>1,155,944</u>
Total Expenditures	<u>1,348,219</u>	<u>2,371,902</u>	<u>1,285,887</u>	<u>1,253,659</u>	<u>1,175,696</u>	<u>1,175,696</u>

(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 2013/14 Adopted Budget Analysis of Changes in Fund Balance

Fund 496 Downtown Development Authority Project Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	1,011,473	1,038,975	840,548	833,014	833,000	833,000
Expenditures	1,389,928	373,802	340,475	343,125	341,075	341,075
Excess of Revenues Over (Under) Expenditures	(378,455)	665,173	500,073	489,889	491,925	491,925
Fund Balance - Beginning of Year	320,837	(57,618)	607,555	607,555	1,097,444	1,097,444
Fund Balance - End of Year	(57,618)	607,555	1,107,628	1,097,444	1,589,369	1,589,369

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

Fund 496 Downtown Development Authority Project Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
496-000-000-403.000 Current Property Taxes	1,010,638	1,038,602	830,548	830,014	830,000	830,000
496-000-000-664.000 Interest	835	373	10,000	3,000	3,000	3,000
Total Revenues	1,011,473	1,038,975	840,548	833,014	833,000	833,000

Expenditure Detail

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

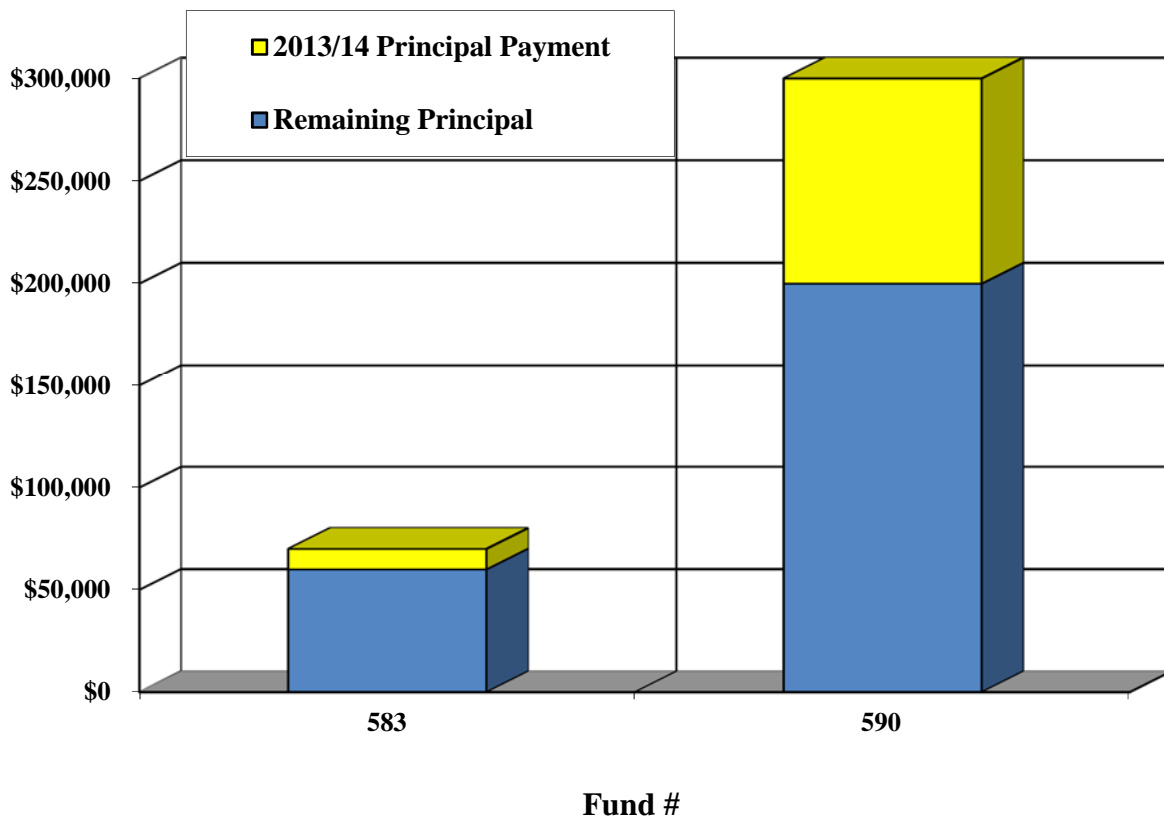
Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Contractual And Other :						
496-741-000-818.000 Contractual Services	0	40,120	0	0	0	0
496-741-000-818.008 DDA Administration	0	728	0	0	0	0
496-741-000-818.055 Alleg. Health - 1201 E. Mich.	83,709	85,054	77,000	76,650	76,600	76,600
496-741-000-931.002 Bldg. Maint. - Hayes Hotel	10,119	13,924	15,000	17,000	15,000	15,000
496-741-000-962.000 Uncollectible Accounts	0	66,904	0	1,000	1,000	1,000
496-741-000-999.323 Cont.-MULA Loan D/S Fd.	52,000	0	0	0	0	0
496-741-000-999.395 Cont.-2001 DDA TIF D/S Fd.	1,244,100	275	550	550	550	550
496-741-000-999.396 Cont.-2011 DDA TIF Ref. D/S Fd.	0	166,797	247,925	247,925	247,925	247,925
	1,389,928	373,802	340,475	343,125	341,075	341,075
Total Expenditures	1,389,928	373,802	340,475	343,125	341,075	341,075

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 2013/14 Adopted Budget
Enterprise Funds
Debt Summary

Fund#	Issue Name	Date Issued	Issue Amount	Principal Outstanding 6/30/2013	FY 2013/14	
					Principal	Interest
583	Ella W. Sharp Endowment Fund Loan	3/28/1995	\$ 200,000	\$ 70,000	\$ 10,000	\$ 1,750
590	Sewage Disp. Sys. Revenue Bonds - 2000	10/1/2000	995,000	300,000	100,000	13,200
Enterprise Fund Totals				\$ 1,195,000	\$ 370,000	\$ 14,950



(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 2013/14 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 583 Sharp Park Golf Practice Center Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	58,633	63,150	64,500	61,880	64,380	64,380
Expenses	59,016	62,004	63,775	61,287	63,547	63,547
Excess of Revenues Over (Under) Expenses	(383)	1,146	725	593	833	833
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	7,453	8,982	8,561	8,429	8,669	8,669
Working Capital - Beginning of Year	11,364	18,817	27,799	27,799	36,228	36,228
Working Capital - End of Year	18,817	27,799	36,360	36,228	44,897	44,897

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

Fund 583 Ella W. Sharp Park Golf Practice Center Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
583-000-000-644.000 Merchandise	2,272	2,622	2,000	2,300	2,300	2,300
583-000-000-651.001 Golf Fees	44,583	50,447	50,750	49,500	52,000	52,000
583-000-000-664.000 Interest	78	81	50	80	80	80
583-000-000-685.677 Insurance Refund - W/C	1,700	0	1,700	0	0	0
583-000-000-699.245 Contrib.-Public Imp. Fd.	10,000	10,000	10,000	10,000	10,000	10,000
Total Revenues	58,633	63,150	64,500	61,880	64,380	64,380

Expenditure Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
583-583-000-707.000 Wages-Temporary	26,931	32,054	30,026	31,110	30,026	30,026
583-583-000-715.000 Employers FICA	1,964	2,649	2,297	2,474	2,297	2,297
583-583-000-724.000 Unemployment Comp.	700	1,342	1,078	1,148	1,147	1,147
583-583-000-724.001 Workers Compensation	595	800	691	744	691	691
	30,190	36,845	34,092	35,476	34,161	34,161
Material And Supplies:						
583-583-000-745.000 Program Supplies	2,900	3,153	2,500	1,500	2,500	2,500
583-583-000-778.000 Equipment Maint Supplies	0	0	500	500	500	500
	2,900	3,153	3,000	2,000	3,000	3,000
Contractual And Other:						
583-583-000-818.583 Cont. Serv.- Learn. Ctr. Imp.	2,995	563	3,000	0	3,000	3,000
583-583-000-914.000 Insurance	285	0	285	285	0	0
583-583-000-920.000 Utilities	648	162	900	900	1,000	1,000
583-583-000-933.000 Equipment Maintenance	0	0	1,000	1,000	1,000	1,000
583-583-000-965.101 Admin. - General Fund	1,662	1,195	1,662	1,790	1,800	1,800
	5,590	1,920	6,847	3,975	6,800	6,800
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	2,500	2,250	2,000	2,000	1,750	1,750
	2,500	2,250	2,000	2,000	1,750	1,750
Total Expenditures	59,016	62,004	63,775	61,287	63,547	63,547

(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 2013/14 Adopted Budget Analysis of Estimated Changes in Working Capital

<i>Fund 585 Auto Parking System Fund</i>	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	62,691	24,482	26,300	24,220	24,200	24,200
Expenses	34,158	27,712	31,958	24,707	32,662	32,662
Revenues Over (Under) Expenses			-5,658	-487	-8,462	-8,462
Add: Depreciation			6,085	6,085	6,085	6,085
Estimated Change in Working Capital			427	5,598	-2,377	-2,377
Working Capital - Beginning of Year			1,697	1,697	7,295	7,295
Working Capital - End of Year			2,124	7,295	4,918	4,918

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

Fund 585 Auto Parking System Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
585-000-000-652.003 Parking Fines - Lot #3 (Y-Lot)	202	188	300	200	200	200
585-000-000-653.000 Parking Permits - Lot #3 (Y-Lot)	14,944	12,459	15,000	13,000	13,000	13,000
585-000-000-664.000 Interest	125	3	0	20	0	0
585-000-000-668.000 Rents and Royalties	23,070	0	0	0	0	0
585-000-000-668.002 Rents and Royalties-113 LLC	12,950	0	0	0	0	0
585-000-000-685.677 Insurance Refund - W/C	400	0	0	0	0	0
585-000-000-698.000 Miscellaneous	0	832	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	62,691	24,482	26,300	24,220	24,200	24,200

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 585 Auto Parking System Fund
Dept 587 Parking Utility

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
585-587-000-706.000 Salaries and Wages	3,383	3,096	3,183	3,183	3,725	3,725
585-587-000-707.000 Temporary Wages	3,593	3,849	4,845	3,815	4,845	4,845
585-587-000-709.000 Overtime	609	454	1,500	500	1,500	1,500
585-587-000-715.000 Employers FICA	613	544	729	574	770	770
585-587-000-719.000 Health Insurance	884	727	448	94	438	438
585-587-000-719.678 RX Drug Insurance	184	198	0	0	0	0
585-587-000-719.679 Health Insurance Deductible	0	0	92	70	63	63
585-587-000-722.000 Pension-General	331	312	465	587	518	518
585-587-000-724.000 Unemployment Comp.	154	73	22	54	27	27
585-587-000-724.001 Workers Compensation	152	129	35	76	42	42
585-587-000-725.000 Other Fringe Benefits	47	85	52	50	60	60
	9,950	9,467	11,371	9,003	11,988	11,988
Material and Supplies:						
585-587-000-782.000 Materials	706	431	500	500	500	500
	706	431	500	500	500	500
Contractual And Other:						
585-587-000-808.000 Audit Fees	33	22	24	19	20	20
585-587-000-818.000 Contractual Services	2,924	862	600	600	600	600
585-587-000-920.000 Utilities	2,789	5,922	6,500	4,000	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
585-587-000-943.000 Equipment Rental - MP	6,241	2,755	3,500	3,000	3,500	3,500
585-587-000-966.000 DPW Overhead	2,901	1,269	1,800	500	1,800	1,800
585-587-000-967.000 Eng. Overhead	217	899	828	500	919	919
	15,105	11,729	14,002	9,119	14,089	14,089
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
Debt Service:						
585-587-000-995.000 Interest	2,312	0	0	0	0	0
	2,312	0	0	0	0	0
Parking Utility	34,158	27,712	31,958	24,707	32,662	32,662
Total Expenses	34,158	27,712	31,958	24,707	32,662	32,662

(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 2013/14 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 586 Parking Assessment Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	56,372	113,834	131,989	137,519	126,393	126,393
Expenses	153,710	100,908	117,994	124,662	133,563	133,563
Excess of Revenues Over (Under) Expenses	(97,338)	12,926	13,995	12,857	(7,170)	(7,170)
Working Capital - Beginning of Year	148,166	50,828	63,754	63,754	76,611	76,611
Working Capital - End of Year	50,828	63,754	77,749	76,611	69,441	69,441

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

Fund 586 Parking Assessment Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
586-000-000-652.000 Parking Fines	24,937	26,408	33,900	30,000	30,000	30,000
586-000-000-653.000 Parking Permits (Daily \$2)	1,904	892	3,750	1,000	1,000	1,000
586-000-000-653.005 Parking Permits (Lots 6,7,8,14)	14,548	12,357	14,400	26,000	14,400	14,400
586-000-000-653.006 Parking Permits (Lot 9)	6,055	3,343	6,060	8,000	8,000	8,000
586-000-000-664.000 Interest	1,278	-431	820	400	400	400
586-000-000-668.002 Rents and Royalties-113 LLC	0	13,805	13,500	14,219	14,693	14,693
586-000-000-685.677 Insurance Refund - W/C	1,150	0	0	0	0	0
586-000-000-699.101 Cont.-General Fund	6,500	10,000	10,500	10,500	10,500	10,500
586-000-000-699.895 Cont.-Special Assessment Fund	0	47,460	49,059	47,400	47,400	47,400
Total Revenues	56,372	113,834	131,989	137,519	126,393	126,393

Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department:</i>	<i>Parking Assessment</i>			
<i>Fund-Activity:</i>	<i>586-586</i>			
PT	Parking Enforcement		2	19,381
		0	2	0
Add:	Allocation of Wages From Engineering Department			15,086
Activity Total				34,467

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 586 Parking Assessment Fund
Dept 586 Parking Assessment

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Proposed
Personal Services:						
586-586-000-706.000 Salaries and Wages	27,967	27,843	20,000	23,000	15,086	15,086
586-586-000-707.000 Temporary Wages	18,577	15,348	15,000	14,712	19,381	19,381
586-586-000-709.000 Overtime	1,336	1,073	1,300	3,000	3,000	3,000
586-586-000-715.000 Employers FICA	3,553	3,539	2,579	3,114	2,866	2,866
586-586-000-719.000 Health Insurance	3,722	3,498	4,200	3,063	2,016	2,016
586-586-000-719.678 RX Drug Insurance	735	828	1,100	657	0	0
586-586-000-719.679 Health Insurance Deductible	0	2	2,500	0	216	216
586-586-000-722.000 Pension-General	2,407	2,778	2,700	2,395	2,341	2,341
586-586-000-724.000 Unemployment Comp.	636	422	322	316	97	97
586-586-000-724.001 Workers Compensation	611	544	432	449	311	311
586-586-000-725.000 Other Fringe Benefits	370	424	595	317	162	162
	59,914	56,299	50,728	51,023	45,476	45,476
Material and Supplies:						
586-586-000-740.000 Operating Supplies	1,232	599	1,250	1,250	1,250	1,250
586-586-000-744.000 Uniform Allowance	158	183	150	300	300	300
586-586-000-782.000 Materials	3,310	1,695	3,400	3,000	3,000	3,000
	4,700	2,477	4,800	4,550	4,550	4,550
Contractual And Other:						
586-586-000-808.000 Audit Fees	169	112	175	75	77	77
586-586-000-818.000 Contractual Services	10,292	8,977	6,030	97	2,000	2,000
586-586-000-818.697 Contract. Serv.-Parks/Rec.	0	0	21,000	21,000	21,000	21,000
586-586-000-920.000 Utilities	4,643	5,809	5,040	6,264	6,500	6,500
586-586-000-934.000 Office Equipment Repairs	0	0	0	0	4,495	4,495
586-586-000-936.000 Pavement Repairs	3,512	0	5,341	10,000	20,000	20,000
586-586-000-941.000 Rentals	23,070	0	0	0	0	0
586-586-000-943.000 Equip. Rental - Motor Pool	12,665	6,846	0	2,900	2,900	2,900
586-586-000-962.000 Uncollectible Accounts	120	0	0	0	0	0
586-586-000-965.101 Admin.-General Fund	22,622	8,435	14,000	22,073	15,000	15,000
586-586-000-966.000 PW Overhead	4,583	3,058	5,200	1,000	1,000	1,000
586-586-000-967.000 ENG Overhead	7,420	8,895	5,680	5,680	10,565	10,565
	89,096	42,132	62,466	69,089	83,537	83,537
Total Expenses	153,710	100,908	117,994	124,662	133,563	133,563

(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 2013/14 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 589 Storm Water Utility Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	353,140	1,258,699	1,105,520	1,219,417	1,101,286	1,101,286
Expenses	88,862	888,296	1,040,019	1,213,924	1,115,286	1,115,286
Excess of Revenues Over (Under) Expenses	264,278	370,403	65,501	5,493	(14,000)	(14,000)
Add: Depreciation			0	0	0	0
Increase (Decrease) in Working capital			65,501	5,493	(14,000)	(14,000)
Working Capital - Beginning of Year			239,874	239,874	245,367	245,367
Working Capital - End of Year			305,375	245,367	231,367	231,367

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

Fund 589 Storm Water Utility Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
589-000-000-642.005 Sales - Compost	0	19,141	12,000	12,000	12,000	12,000
589-000-000-650.010 Utility Billing	352,156	1,239,156	1,093,020	1,203,705	1,089,286	1,089,286
589-000-000-662.000 Penalties	844	-838	0	0	0	0
589-000-000-664.000 Interest	140	1,240	500	800	0	0
589-000-000-698.000 Miscellaneous	0	0	0	2,912	0	0
Total Revenues	353,140	1,258,699	1,105,520	1,219,417	1,101,286	1,101,286

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 589 Storm Water Utility Fund
Dept 589 Storm Water Utility

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Proposed
Personal Services:						
589-589-000-706.000 Salaries and Wages	287	144,885	205,129	205,129	212,773	212,773
589-589-000-707.000 Temporary Wages	0	332	0	4,000	4,000	4,000
589-589-000-709.000 Overtime	0	389	0	1,000	1,000	1,000
589-589-000-715.000 Employers FICA	0	11,148	15,692	16,075	16,660	16,660
589-589-000-719.000 Health Insurance	0	35,433	46,095	49,136	51,385	51,385
589-589-000-719.678 RX Drug Insurance	0	10,109	0	6,210	0	0
589-589-000-719.679 Health Insurance Deductible	0	137	9,216	1,410	6,936	6,936
589-589-000-722.000 Pension-General	0	13,727	20,349	20,448	21,206	21,206
589-589-000-724.000 Unemployment Comp.	0	308	1,609	1,200	1,705	1,705
589-589-000-724.001 Workers Compensation	0	3,232	4,859	4,719	5,152	5,152
589-589-000-725.000 Other Fringe Benefits	0	1,312	4,820	2,297	4,552	4,552
	287	221,012	307,769	311,624	325,369	325,369
Material and Supplies:						
589-589-000-740.000 Operating Supplies	0	0	4,000	4,100	4,100	4,100
589-589-000-751.000 Gasoline	0	3,562	0	10,000	10,000	10,000
589-589-000-782.000 Materials	0	38,802	45,500	40,000	40,000	40,000
	0	42,364	49,500	54,100	54,100	54,100
Contractual And Other:						
589-589-000-808.000 Audit Fees	0	65	66	615	627	627
589-589-000-818.000 Contractual Services	84,625	101,271	84,836	250,000	156,187	156,187
589-589-000-900.000 Printing & Publishing	3,950	0	0	0	0	0
589-589-000-943.000 Equip. Rental - Motor Pool	0	345,475	350,000	360,000	360,000	360,000
589-589-000-944.000 Equipment Lease	0	15,000	15,000	15,000	15,000	15,000
589-589-000-960.000 Education & Training	0	609	0	200	0	0
589-589-000-965.101 Admin.-General Fund	0	0	0	25,464	26,000	26,000
589-589-000-966.000 PW Overhead	0	112,799	171,956	135,349	118,684	118,684
589-589-000-967.000 ENG Overhead	0	5,826	14,503	8,941	9,580	9,580
589-589-000-999.591 Contribution - Water Fund	0	43,875	46,389	52,631	49,739	49,739
	88,575	624,920	682,750	848,200	735,817	735,817
Total Expenses	88,862	888,296	1,040,019	1,213,924	1,115,286	1,115,286

City of Jackson
Fiscal Year 2013/14 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 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Proposed
<u>Work Project Titles:</u>						
589-101	Storm Sewer Repair-DPW	15,552	12,000	15,000	16,000	16,000
589-102	Grand River CLUP-DPW	4,476	12,000	9,000	10,000	10,000
589-103	Storm Drain Bank Maint.-DPW	4,953	20,000	17,000	18,000	18,000
589-201	Advertising-Brochures	0	0	1,000	1,000	1,000
589-203	Tetra Tech Implementation	0	10,965	0	0	0
589-204	Storm Water Mgmt Manual & Assist.-Tetra Tech(contractual)	15,236	84,836	3,000	2,000	2,000
589-205	Misc. Storm Sewer Const.	95	0	0	0	0
589-206	Site Plan Review	1,315	3,000	8,074	10,000	10,000
589-207	Storm Drain Planning(Eng)	8,623	13,813	13,813	14,000	14,000
589-208	Administration	5,048	0	31,464	31,000	31,000
589-209	Legal Fees and Assistance	51,023	0	250,000	150,000	150,000
589-300	Major St. Machine Sweeping	107,801	110,360	92,738	94,000	94,000
589-301	Major St. Haul Sweepings	52,026	50,000	50,000	50,000	50,000
589-302	Leaf Pickup	151,363	161,591	196,835	196,835	196,835
589-303	Leaf Mulching	252	70,200	70,200	70,200	70,200
589-303A	Compost Operations	72,954	0	0	0	0
589-303B	Compost Deliveries	5,526	0	0	0	0
589-304	Major St. Catch Basin Work	24,036	40,000	35,000	35,000	35,000
589-305	Major St. Catch Basin Cleaning	49,226	70,000	60,000	60,000	60,000
589-400	Local St. Machine Sweeping	135,713	124,000	111,269	107,378	107,378
589-401	Local St. Machine Haul Sweepings	59,092	66,035	66,035	66,035	66,035
589-403	Local Mulching	539	0	0	0	0
589-404	Local St. Catch Basin Work	17,105	43,000	35,000	35,000	35,000
589-405	Local St. Clean Catch Basins	28,661	68,000	62,828	65,099	65,099
589-406	Douglas Storm Sewer Design (Eng)	4,939	0	2,039	0	0
589-407	NPDES Annual Fee-Pase II	4,000	4,000	4,000	4,000	4,000
589-408	Phase II Implementation	28,295	29,830	26,998	30,000	30,000
	2011-12 Expenses	-3,428	0	0	0	0
	Cont. Water Billing	43,875	46,389	52,631	49,739	49,739
	Total	888,296	1,040,019	1,213,924	1,115,286	1,115,286

(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.

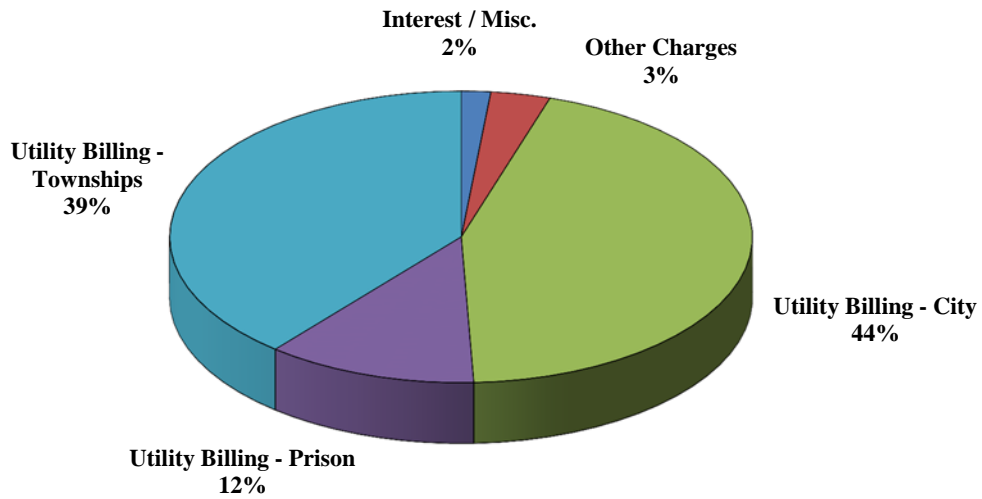
CHARACTER - In accordance with current ordinances, charges for wastewater services shall be levied on all premises having any sewer connection with the public wastewater facilities. The service charges now in effect for premises within the city shall continue as to such premises until changed pursuant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

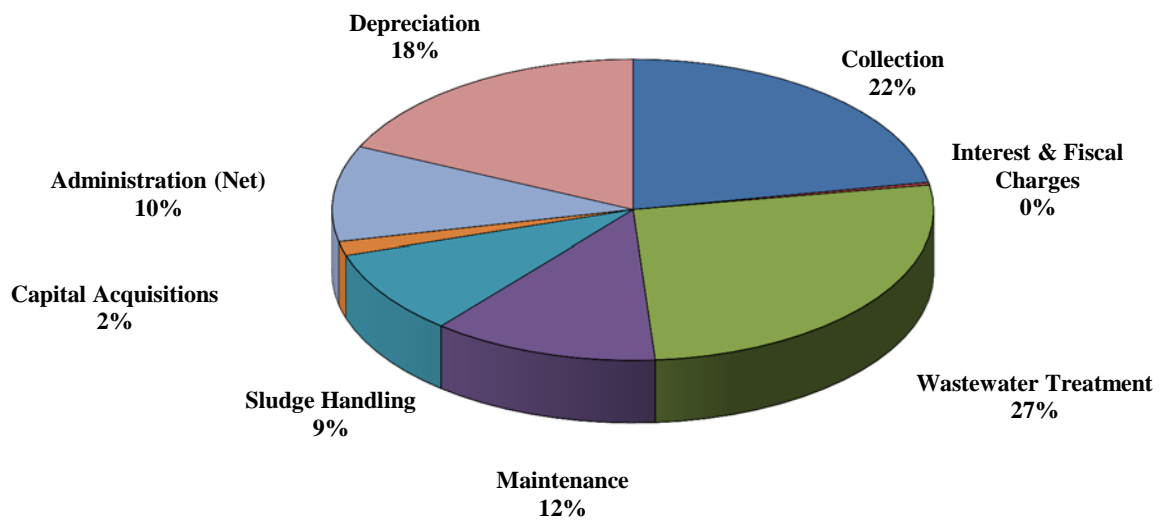
AUTHORITY - This Fund was established on June 12, 1962 to meet the requirements of Ordinances 261 and 262 of the City of Jackson.

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Sewer Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2013/14 Adopted Budget
Sewer Fund
Estimated Changes in Cash Flow

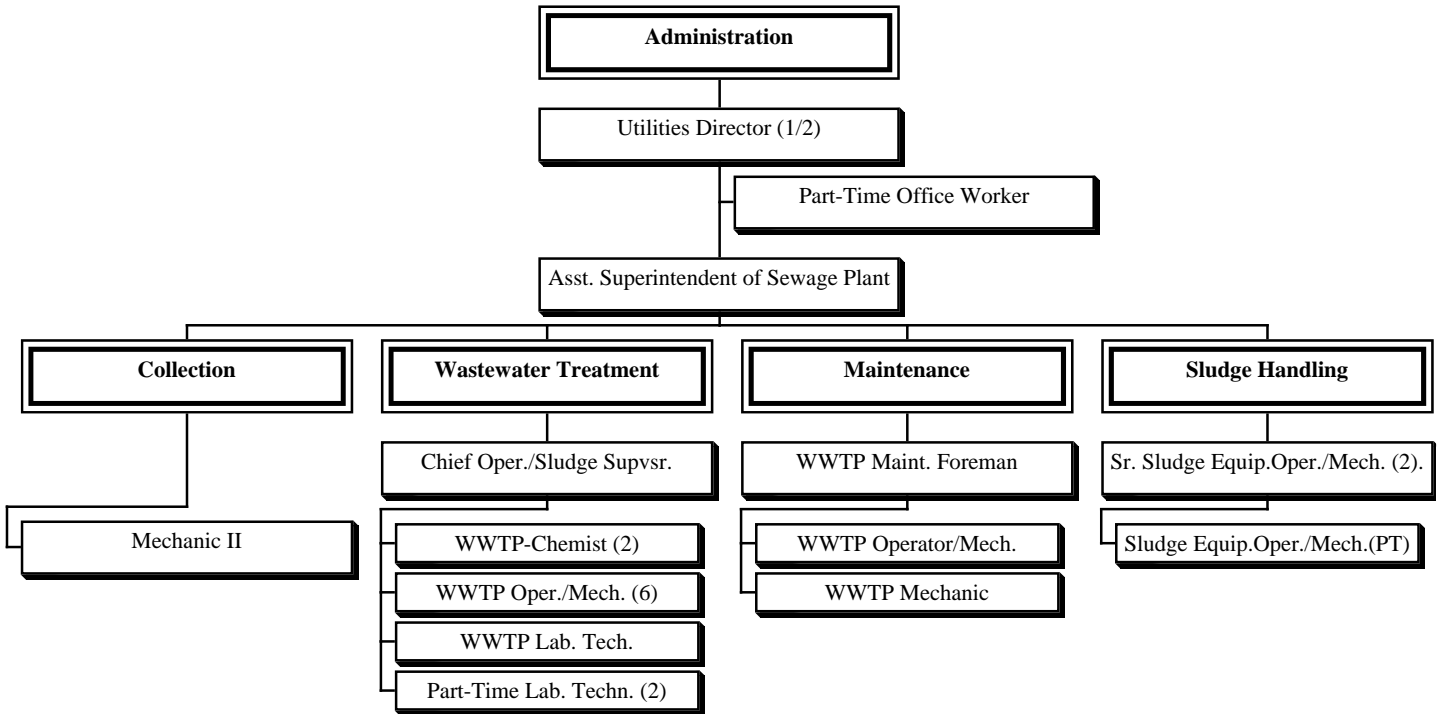
	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues:						
Charges For Goods & Services	4,895,130	5,286,006	5,211,615	4,747,934	4,971,688	4,971,688
Interest & Rents	28,562	27,014	15,000	28,000	15,000	15,000
Miscellaneous	99,908	75,147	67,000	75,000	67,000	67,000
	<u>5,023,600</u>	<u>5,388,167</u>	<u>5,293,615</u>	<u>4,850,934</u>	<u>5,053,688</u>	<u>5,053,688</u>
Expenses:						
Collection	1,195,567	1,229,616	1,431,439	1,654,688	1,485,854	1,485,854
Wastewater Treatment	1,540,727	1,661,486	1,836,536	1,663,594	1,778,280	1,778,280
Maintenance	721,247	724,353	801,824	751,499	818,003	818,003
Sludge Handling	576,012	515,082	643,595	524,028	612,824	612,824
Administration	1,888,318	1,671,349	1,995,642	1,880,427	1,931,739	1,931,739
Capital Acquisitions	121,161	86,554	100,000	100,000	100,000	100,000
	<u>6,043,032</u>	<u>5,888,440</u>	<u>6,809,036</u>	<u>6,574,236</u>	<u>6,726,700</u>	<u>6,726,700</u>
Revenues Over (Under) Expenses			(1,515,421)	(1,723,302)	(1,673,012)	(1,673,012)
Add: Depreciation			1,219,314	1,219,314	1,219,314	1,219,314
Less: Bond Principal Payments			(100,000)	(100,000)	(100,000)	(100,000)
Estimated Change in Working Capital			(396,107)	(603,988)	(553,698)	(553,698)
Estimated Working Capital (Unreserved) - Beginning of Year			<u>3,272,861</u>	<u>3,272,861</u>	<u>2,668,873</u>	<u>2,668,873</u>
Estimated Working Capital (Unreserved) - End of Year			<u>2,876,754</u>	<u>2,668,873</u>	<u>2,115,175</u>	<u>2,115,175</u>

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

Fund 590 Sewer Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
590-000-000-626.015 Charges-Solar EARP	0	0	0	0	0	0
590-000-000-640.000 Laboratory Services	24,028	29,682	20,000	20,000	20,000	20,000
590-000-000-640.001 I.P.P. Monitoring	8,696	18,358	15,000	13,000	15,000	15,000
590-000-000-650.010 Utility Billing	2,189,709	2,360,153	2,278,210	2,243,342	2,243,342	2,243,342
590-000-000-650.020 Utility Billing-Prison	525,794	572,446	650,020	534,000	590,000	590,000
590-000-000-650.030 Utility Bill.-Summit	854,065	943,786	965,000	834,000	875,000	875,000
590-000-000-650.040 Utility Bill.-Spring Arbor	275,540	291,191	275,000	235,910	255,000	255,000
590-000-000-650.050 Utility Bill.-Napoleon	32,012	37,347	38,000	34,132	36,000	36,000
590-000-000-650.060 Utility Bill.-Blackman	872,518	901,407	850,000	700,000	800,000	800,000
590-000-000-650.061 Sewer Maint.-Blackman	4,425	4,533	4,645	4,300	5,000	5,000
590-000-000-650.062 Out Of City Account	103,981	121,647	110,340	123,850	126,946	126,946
590-000-000-650.070 Utility Bill.-Rives	4,362	5,456	5,400	5,400	5,400	5,400
590-000-000-662.000 Penalties	55,250	57,130	55,000	64,000	55,000	55,000
590-000-000-664.000 Interest	28,562	27,014	15,000	28,000	15,000	15,000
590-000-000-685.677 Insurance Refund-W/C	28,600	0	0	0	0	0
590-000-000-698.000 Miscellaneous	16,058	18,017	12,000	11,000	12,000	12,000
Total Revenues	5,023,600	5,388,167	5,293,615	4,850,934	5,053,688	5,053,688

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



City of Jackson
Fiscal Year 2013/14 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Sewer Fund-Collection</i>				
<i>Fund-Activity: 590-549</i>				
307	Mechanic II	1		47,218
	Retiree Health Insurance Stipends			560
		1		47,778

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 549 Collection

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Proposed
Personal Services:						
590-549-000-706.000 Salaries and Wages	42,578	45,031	45,737	45,737	47,778	47,778
590-549-000-709.000 Overtime	1,329	2,299	2,252	1,550	2,400	2,400
590-549-000-715.000 Employers FICA	3,367	3,609	3,682	3,682	3,802	3,802
590-549-000-719.000 Health Insurance	14,317	14,289	11,161	10,414	12,810	12,810
590-549-000-719.678 RX Drug Insurance	3,301	4,590	0	0	0	0
590-549-000-719.679 Health Insurance Deductible	0	0	2,200	2,200	1,800	1,800
590-549-000-722.000 Pension-General	3,173	3,848	4,108	4,108	4,264	4,264
590-549-000-724.000 Unemployment Comp.	365	341	342	342	342	342
590-549-000-724.001 Workers Compensation	539	603	609	609	632	632
590-549-000-725.000 Other Fringe Benefits	301	329	1,043	1,043	978	978
	69,270	74,939	71,134	69,685	74,806	74,806
Material and Supplies:						
590-549-000-740.000 Operating Supplies	899	279	500	500	500	500
590-549-000-751.000 Gasoline	693	0	0	0	0	0
590-549-000-755.000 Safety Supplies	1,608	1,573	0	552	0	0
590-549-000-758.000 Laundry	210	0	365	500	365	365
590-549-000-778.000 Equipment Maint. Supplies	2,989	2,785	3,000	4,000	3,000	3,000
	6,399	4,637	3,865	5,552	3,865	3,865
Contractual and Other:						
590-549-000-818.000 Contractual Services	708	1,549	5,000	5,000	5,000	5,000
590-549-000-818.006 Instrument Maintenance	1,007	0	2,000	500	2,000	2,000
590-549-000-818.258 GIS Services - MIS	40,799	41,656	42,032	42,032	42,032	42,032
590-549-000-850.000 Communications	1,826	1,331	4,000	4,000	4,000	4,000
590-549-000-914.000 Insurance	4,081	3,942	3,942	4,200	4,200	4,200
590-549-000-920.000 Utilities	32,012	32,393	35,000	35,000	35,000	35,000
590-549-000-930.000 Repairs & Maintenance	15,535	6,221	15,000	15,000	15,000	15,000
590-549-000-938.404 Sewer Maintenance-DPS	337,630	351,588	512,166	492,443	483,741	483,741
590-549-000-939.000 Vehicle Maintenance	0	1,392	0	0	0	0
590-549-000-941.000 Rentals	0	0	1,000	0	0	0
590-549-000-963.000 Miscellaneous	0	23,668	50,000	50,000	50,000	50,000
590-549-000-999.405 Cont.-Sewer Replacemt Fd.	648,000	648,000	648,000	892,976	727,910	727,910
590-549-000-999.406 Cont.-Equip. Replacemt Fd.	38,300	38,300	38,300	38,300	38,300	38,300
	1,119,898	1,150,040	1,356,440	1,579,451	1,407,183	1,407,183
Collection	1,195,567	1,229,616	1,431,439	1,654,688	1,485,854	1,485,854

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Sewer Fund-Waste Water Treatment</i>				
<i>Fund-Activity: 590-550</i>				
010	WWTP-Chemist	2		117,582
010	Chief Operator/Sludge Supervisor	1		57,887
306	WWTP-Laboratory Technician	1		42,308
306	WWTP Operator/Mechanic	6		273,138
PT	Part Time - Lab Technician		2	31,784
	Health Insurance Stipends			1,710
Activity Total		10	2	524,409

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 550 Wastewater Treatment

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Proposed
Personal Services:						
590-550-000-702.000 Termination Pay	0	0	0	0	0	0
590-550-000-706.000 Salaries and Wages	437,098	471,210	470,699	450,800	492,625	492,625
590-550-000-707.000 Wages-Temporary	27,381	34,704	33,494	26,370	31,784	31,784
590-550-000-709.000 Overtime	42,970	39,597	42,561	52,100	50,000	50,000
590-550-000-715.000 Employers FICA	36,962	41,516	41,490	38,500	43,159	43,159
590-550-000-719.000 Health Insurance	121,423	116,624	88,425	88,425	101,696	101,696
590-550-000-719.678 RX Drug Insurance	25,842	32,646	0	12,782	0	0
590-550-000-719.679 Health Insurance Deductible	0	2,108	19,920	19,920	17,000	17,000
590-550-000-722.000 Pension-General	40,238	48,660	45,080	45,080	46,928	46,928
590-550-000-724.000 Unemployment Comp.	4,170	4,144	4,104	4,104	4,104	4,104
590-550-000-724.001 Workers Compensation	6,892	7,860	7,948	7,900	8,270	8,270
590-550-000-725.000 Other Fringe Benefits	2,036	1,341	10,307	10,307	10,406	10,406
	745,012	800,410	764,028	756,288	805,972	805,972
Material and Supplies:						
590-550-000-740.000 Operating Supplies	4,397	9,148	7,500	7,500	7,500	7,500
590-550-000-743.000 Chemicals	80,913	90,011	215,000	100,000	105,000	105,000
590-550-000-748.000 Laboratory Supplies	12,716	15,762	20,000	12,000	18,000	18,000
590-550-000-751.000 Gasoline	547	0	0	0	0	0
590-550-000-755.000 Safety Supplies	6,684	2,023	19,000	10,000	15,000	15,000
590-550-000-758.000 Laundry	1,066	3,681	3,650	3,650	3,650	3,650
	106,323	120,625	265,150	133,150	149,150	149,150
Contractual and Other:						
590-550-000-719.001 Health Insurance-Retirees	20,868	23,514	22,658	22,658	22,658	22,658
590-550-000-816.000 Industrial Pretreatmt Prog.	35,141	44,728	80,000	45,000	80,000	80,000
590-550-000-818.000 Contractual Services	25,095	24,613	29,000	32,000	30,000	30,000
590-550-000-850.000 Communications	5,166	5,185	5,000	5,600	6,000	6,000
590-550-000-920.000 Utilities	468,901	506,587	536,200	536,000	550,000	550,000
590-550-000-933.000 Equipment Maintenance	270	1,295	2,000	500	2,000	2,000
590-550-000-939.000 Vehicle Maintenance	1,701	2,279	0	148	0	0
590-550-000-999.406 Cont.-Equip. Replacemt Fd.	132,250	132,250	132,500	132,250	132,500	132,500
	689,392	740,451	807,358	774,156	823,158	823,158
Wastewater Treatment	1,540,727	1,661,486	1,836,536	1,663,594	1,778,280	1,778,280

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Sewer Fund-Maintenance</i>				
<i>Fund-Activity: 590-551</i>				
009	WWTP Maintenance Foreman	1		56,154
305	WWTP Mechanic	1		45,864
306	WWTP Operator/Mechanic	1		48,383
Activity Total		3		150,401

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 551 Maintenance

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Proposed
Personal Services:						
590-551-000-706.000 Salaries and Wages	140,456	139,506	147,279	140,000	150,401	150,401
590-551-000-707.000 Wages-Temporary	0	77	0	0	0	0
590-551-000-709.000 Overtime	9,671	6,465	9,476	8,000	9,000	9,000
590-551-000-715.000 Employers FICA	11,406	11,247	11,866	11,866	12,125	12,125
590-551-000-719.000 Health Insurance	35,697	33,822	25,157	25,157	29,002	29,002
590-551-000-719.678 RX Drug Insurance	7,447	7,298	0	2,630	0	0
590-551-000-719.679 Health Insurance Deductible	0	1,054	5,720	2,800	5,000	5,000
590-551-000-722.000 Pension-General	12,738	13,837	15,388	15,388	15,724	15,724
590-551-000-724.000 Unemployment Comp.	1,096	1,026	1,026	1,026	1,026	1,026
590-551-000-724.001 Workers Compensation	2,139	2,176	2,280	2,000	2,330	2,330
590-551-000-725.000 Other Fringe Benefits	217	283	3,175	500	2,981	2,981
	220,867	216,791	221,367	209,367	227,589	227,589
Material and Supplies:						
590-551-000-740.000 Operating Supplies	2,596	3,208	3,000	3,000	3,000	3,000
590-551-000-751.000 Gasoline	4,503	445	4,500	2,000	4,500	4,500
590-551-000-751.001 Lubricants	1,050	1,989	5,500	500	3,000	3,000
590-551-000-755.000 Safety Supplies	1,867	2,893	0	0	0	0
590-551-000-758.000 Laundry	1,683	196	1,129	500	1,129	1,129
590-551-000-776.000 Custodial Supplies	530	414	655	500	655	655
590-551-000-778.000 Equipment Maint Supplies	21,419	23,246	30,900	25,000	30,900	30,900
590-551-000-778.001 Electrical Supplies	3,542	11,863	15,540	8,000	12,000	12,000
	37,190	44,254	61,224	39,500	55,184	55,184
Contractual and Other:						
590-551-000-818.000 Contractual Services	20,422	21,226	15,000	30,000	30,000	30,000
590-551-000-818.005 Cont.Serv.-Grounds Maint.	17,184	13,581	22,700	20,000	22,000	22,000
590-551-000-818.006 Instrument Maintenance	1,395	450	20,600	7,000	20,600	20,600
590-551-000-914.000 Insurance	60,530	58,473	58,473	59,532	60,530	60,530
590-551-000-920.000 Utilities	1,333	0	0	0	0	0
590-551-000-930.000 Repairs & Maintenance	45,085	39,636	50,000	52,000	50,000	50,000
590-551-000-931.000 Building Maintenance	1,266	7,323	15,000	8,000	15,000	15,000
590-551-000-938.000 Grounds Maintenance	2,995	7,435	12,360	10,000	12,000	12,000
590-551-000-939.000 Vehicle Maintenance	120	1,686	11,000	3,000	11,000	11,000
590-551-000-941.000 Rentals	0	494.16	1,000	0	1,000	1,000
590-551-000-956.001 Contingency	160	304	400	400	400	400
590-551-000-999.406 Cont.-Equip. Replacement Fd.	312,700	312,700	312,700	312,700	312,700	312,700
	463,190	463,308	519,233	502,632	535,230	535,230
Maintenance	721,247	724,353	801,824	751,499	818,003	818,003

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Sewer Fund-Sludge Handling</i>				
<i>Fund-Activity: 590-553</i>				
305	Sludge Equipment Oper./Mech.	2		71,255
PT	Sludge Equipment Operator/Mechanic		1	23,040
Activity Total		2	1	94,295

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 553 Sludge Handling

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Proposed
Personal Services:						
590-553-000-702.000 Termination Pay	0	9,897	0	0	0	0
590-553-000-706.000 Salaries and Wages	103,342	48,749	66,675	65,000	71,255	71,255
590-553-000-707.000 Wages - temporary	0	6,839	23,040	19,000	23,040	23,040
590-553-000-709.000 Overtime	1,189	2,044	3,000	1,000	2,500	2,500
590-553-000-715.000 Employers FICA	8,597	5,362	7,024	7,024	7,419	7,419
590-553-000-719.000 Health Insurance	57,082	30,750	21,033	18,325	17,508	17,508
590-553-000-719.678 RX Drug Insurance	7,215	6,262	0	3,016	0	0
590-553-000-719.679 Health Insurance Deductible	0	0	4,400	0	2,700	2,700
590-553-000-722.000 Pension-General	8,879	5,069	6,823	6,993	7,333	7,333
590-553-000-724.000 Unemployment Comp.	1,205	760	1,026	700	1,026	1,026
590-553-000-724.001 Workers Compensation	1,643	1,015	1,011	1,011	1,086	1,086
590-553-000-725.000 Other Fringe Benefits	826	258	2,028	200	1,907	1,907
	<u>189,978</u>	<u>117,005</u>	<u>136,060</u>	<u>122,269</u>	<u>135,774</u>	<u>135,774</u>
Material and Supplies:						
590-553-000-740.000 Operating Supplies	886	816	1,000	600	1,000	1,000
590-553-000-748.000 Laboratory Supplies	2,223	2,168	2,000	1,500	2,000	2,000
590-553-000-751.000 Gasoline	9,028	15,253	14,000	14,000	14,000	14,000
590-553-000-755.000 Safety Supplies	2,341	3,843	0	3,365	0	0
590-553-000-758.000 Laundry	1,121	698	1,000	900	1,000	1,000
590-553-000-778.000 Equipment Maint. Supplies	3,263	1,984	4,000	2,000	4,000	4,000
	<u>18,862</u>	<u>24,762</u>	<u>22,000</u>	<u>22,365</u>	<u>22,000</u>	<u>22,000</u>
Contractual and Other:						
590-553-000-719.001 Health Insurance-Retirees	11,692	33,358	30,000	30,000	24,000	24,000
590-553-000-818.000 Contractual Services	162,318	162,853	250,000	150,000	225,000	225,000
590-553-000-914.000 Insurance	3,401	3,285	3,285	3,343	3,300	3,300
590-553-000-921.000 Utilities-Gas	45,570	27,270	57,000	50,000	57,000	57,000
590-553-000-933.000 Equipment Maintenance	3,101	3,098	5,000	5,300	5,500	5,500
590-553-000-939.000 Vehicle Maintenance	4,779	5,595	0	1,001	0	0
590-553-000-939.001 Vehicle Maint. Serv.	1,561	3,106	5,000	5,000	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
	<u>367,172</u>	<u>373,315</u>	<u>485,535</u>	<u>379,394</u>	<u>455,050</u>	<u>455,050</u>
Sludge Handling	<u>576,012</u>	<u>515,082</u>	<u>643,595</u>	<u>524,028</u>	<u>612,824</u>	<u>612,824</u>

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Sewer Fund-Administration</i>				
<i>Fund-Activity: 590-554</i>				
013	Asst. Supt. of Sewage Plant	1		62,026
PT	Part Time - Office Worker		1	7,792
	Activity Total	1	1	69,818
Add:	Retirees Health Insurance Stipends			1,710
	Utilities Director (50%)			47,840
	Activity Total			119,368

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 554 Administration

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Proposed
Personal Services:						
590-554-000-702.000 Termination Pay	0	16,092	0	0	0	0
590-554-000-706.000 Salaries and Wages	98,306	92,654	129,633	70,000	111,576	111,576
590-554-000-707.000 Wages-Temporary	7,020	6,348	7,792	6,500	7,792	7,792
590-554-000-715.000 Employers FICA	6,558	9,631	10,513	10,513	8,906	8,906
590-554-000-719.000 Health Insurance	16,779	22,223	17,117	17,117	17,752	17,752
590-554-000-719.678 RX Drug Insurance	3,429	3,543	0	0	0	0
590-554-000-719.679 Health Insurance Deductible	0	1,597	3,580	1,200	2,700	2,700
590-554-000-722.000 Pension-General	6,877	11,464	12,690	4,800	10,606	10,606
590-554-000-724.000 Unemployment Comp.	683	700	889	200	855	855
590-554-000-724.001 Workers Compensation	1,214	1,877	1,849	1,800	1,664	1,664
590-554-000-725.000 Other Fringe Benefits	-253	-276	1,725	600	1,553	1,553
	140,613	165,853	185,788	112,730	163,404	163,404
Material and Supplies:						
590-554-000-726.000 Supplies	4,164	3,399	3,000	3,000	3,000	3,000
590-554-000-740.000 Operating Supplies	1,618	3,828	2,500	2,000	2,500	2,500
	5,782	7,227	5,500	5,000	5,500	5,500
Contractual and Other:						
590-554-000-719.001 Health Ins. - Retirees	8,825	8,029	9,740	9,740	9,740	9,740
590-554-000-808.000 Audit Fees	5,171	3,829	3,906	3,906	3,906	3,906
590-554-000-817.000 Consultant Services	17,657	0	15,000	30,000	25,000	25,000
590-554-000-818.000 Contractual Services	71	100	500	0	500	500
590-554-000-853.000 Telephone	5,666	5,643	6,386	5,500	6,000	6,000
590-554-000-861.000 Auto Allowance	219	34	200	0	200	200
590-554-000-873.000 Travel	0	0	200	100	200	200
590-554-000-880.000 Community Promotion	58,042	58,000	58,000	58,000	58,000	58,000
590-554-000-902.000 Advertising	1,701	56	2,000	0	2,000	2,000
590-554-000-930.000 Repairs & Maintenance	0	314	2,000	0	2,000	2,000
590-554-000-958.000 Memberships and Dues	171	434	750	400	750	750
590-554-000-960.000 Education & Training	370	1,156	3,500	1,200	3,000	3,000
590-554-000-967.000 Engineering Overhead	0	6,220	0	0	0	0
590-554-000-965.101 Admin.-General Fund	214,795	185,997	255,458	207,137	210,000	210,000
590-554-000-999.591 Cont.-Water Fund	182,978	197,639	208,750	208,750	208,750	208,750
	495,666	467,451	566,390	524,733	530,046	530,046
Capital Outlay :						
590-554-000-971.000 Depreciation	872,918	960,448	872,918	872,918	872,918	872,918
590-554-000-971.001 Depreciation - Mun. Assets	67,766	7,198	67,766	67,766	67,766	67,766
590-554-000-971.002 Depreciation - Other Assets	278,629	40,170	278,630	278,630	278,630	278,630
	1,219,313	1,007,816	1,219,314	1,219,314	1,219,314	1,219,314
Debt Service:						
590-554-000-995.000 Interest	26,669	22,863	18,375	18,375	13,200	13,200
590-554-000-996.000 Paying Agent Fees	275	139	275	275	275	275
	26,944	23,002	18,650	18,650	13,475	13,475
Administration	1,888,318	1,671,349	1,995,642	1,880,427	1,931,739	1,931,739

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 555 Capital Acquisitions

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Proposed
Capital Outlay:						
590-555-000-982.006 Treatment Plant	121,161	86,554	100,000	100,000	100,000	100,000
	<u>121,161</u>	<u>86,554</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Capital Acquisitions	<u>121,161</u>	<u>86,554</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>

(591) WATER FUND

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

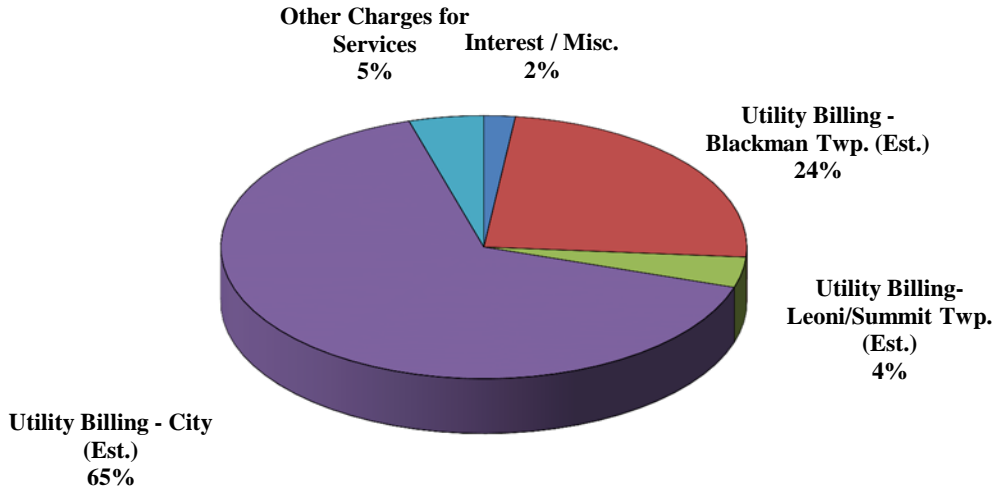
CHARACTER - The revenues generated from the Water system must be set aside as collected in accounts as designated by existing revenue bond ordinances. These revenues are pledged for the specific purposes and transferred in a manner specified by those ordinances.

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

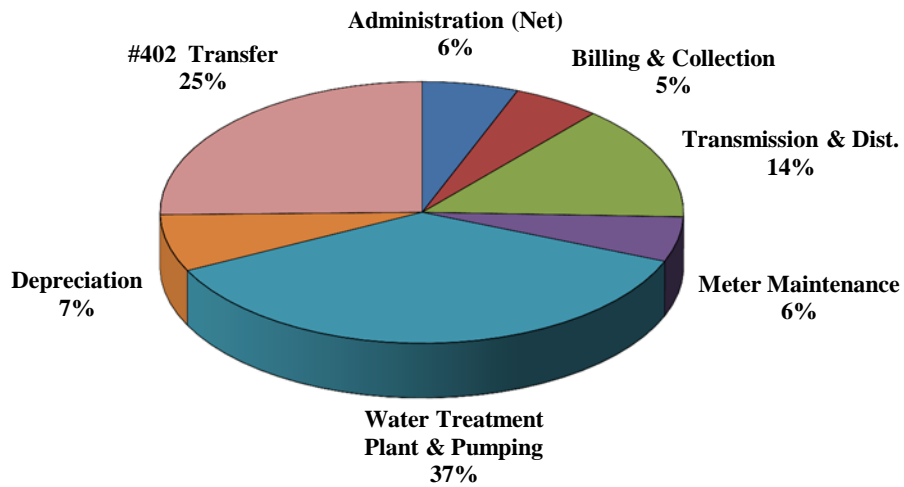
AUTHORITY - This Fund was established in fiscal year 1936/37 and meets the requirements of Ordinance No. 439 of the City of Jackson.

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Water Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2013/14 Adopted Budget
Water Fund
Estimated Changes in Cash Flow

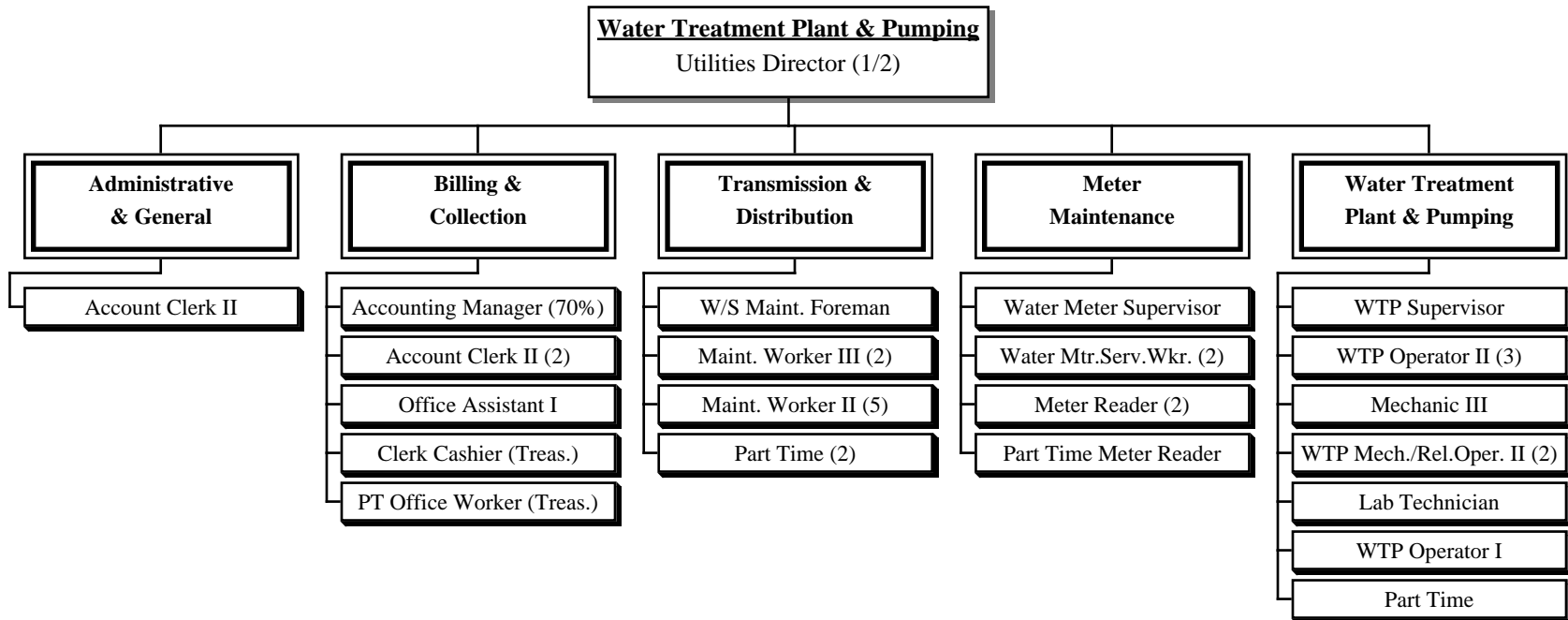
	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues:						
Charges For Goods & Services	6,603,186	7,654,613	7,105,692	7,807,711	7,807,711	7,807,711
Interest & Rents	25,086	26,191	10,000	18,000	18,000	18,000
Contributions From Other Funds	182,978	241,514	255,139	289,469	273,565	273,565
Miscellaneous	186,225	140,063	140,500	140,500	140,500	140,500
	<u>6,997,475</u>	<u>8,062,381</u>	<u>7,511,331</u>	<u>8,255,680</u>	<u>8,239,776</u>	<u>8,239,776</u>
Expenses:						
Administrative & General	2,346,128	2,629,672	2,925,003	2,692,210	3,785,927	3,785,927
Billing & Collection	363,201	435,209	463,888	559,486	535,176	535,176
Transmission & Distribution	910,810	1,108,952	1,416,449	1,373,684	1,402,049	1,402,049
Meter Maintenance	482,805	485,332	524,104	530,527	548,798	548,798
Water Treatment Plant & Pumping	2,289,684	2,363,795	2,698,811	2,687,486	3,611,525	3,611,525
	<u>6,392,628</u>	<u>7,022,960</u>	<u>8,028,255</u>	<u>7,843,393</u>	<u>9,883,475</u>	<u>9,883,475</u>
Revenues Over (Under) Expenses			(516,924)	412,287	(1,643,699)	(1,643,699)
Add: Depreciation			738,910	697,255	697,255	697,255
Less: Bond Principal Payments			(273,000)	(273,000)	0	0
Estimated Change in Working Capital			(51,014)	836,542	(946,444)	(946,444)
Estimated Working Capital (Unreserved) - Beginning of Year			4,443,516	4,443,516	5,280,058	5,280,058
Estimated Working Capital (Unreserved) - End of Year			<u>4,392,502</u>	<u>5,280,058</u>	<u>4,333,614</u>	<u>4,333,614</u>

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

Fund 591 Water Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
591-000-000-631.001 Turn On Charge	51,261	50,186	50,000	52,000	52,000	52,000
591-000-000-631.003 Water Service Repairs	0	0	500	0	0	0
591-000-000-631.004 Overtime Service Calls	2,474	90	200	1,000	1,000	1,000
591-000-000-632.003 Meter Shop	8,625	10,754	10,000	11,000	11,000	11,000
591-000-000-632.004 Time/Materials-City Depts.	328	0	500	500	500	500
591-000-000-632.005 Time/Materials-Others	22,334	30,501	11,000	11,000	11,000	11,000
591-000-000-642.002 Bulk Water Sale	18,760	34,801	18,000	20,000	20,000	20,000
591-000-000-642.003 Material Sold	800	3,088	3,500	3,500	3,500	3,500
591-000-000-642.004 Sale Of Scrap	600	2,005	1,500	2,000	2,000	2,000
591-000-000-649.000 Police Auction	1,343	0	0	0	0	0
591-000-000-650.001 New Water & Sewer Service	12,015	6,787	500	500	500	500
591-000-000-650.002 Hydrant Meter Use	2,932	3,115	2,200	3,000	3,000	3,000
591-000-000-650.010 Utility Billing	6,721,459	7,739,709	7,249,372	7,944,811	7,944,811	7,944,811
591-000-000-651.010 Utility Billing - NSF Fees	439	540	500	500	500	500
591-000-000-653.003 Billing Adjustments - Blackman	-237,330	-224,860	-240,000	-240,000	-240,000	-240,000
591-000-000-653.004 Billing Adjustments - Leoni	-1,511	-2,103	-2,080	-2,100	-2,100	-2,100
591-000-000-662.000 Penalties	135,770	139,025	140,000	140,000	140,000	140,000
591-000-000-664.000 Interest	25,086	26,191	10,000	18,000	18,000	18,000
591-000-000-673.000 Sale of Fixed Assets	0	0	0	0	0	0
591-000-000-685.000 Insurance Refund	4,760	0	0	0	0	0
591-000-000-685.677 Insurance Refund-W/C	44,350	0	0	0	0	0
591-000-000-698.000 Miscellaneous	2	1,038	500	500	500	500
591-000-000-699.589 Cont.-Storm Wtr Uility Fd	0	43,875	46,389	52,631	49,739	49,739
591-000-000-699.590 Cont.-Sewer Fund	182,978	197,639	208,750	236,838	223,826	223,826
Total Revenues	6,997,475	8,062,381	7,511,331	8,255,680	8,239,776	8,239,776

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



City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 556 Administrative & General

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Proposed
Personal Services:						
591-556-000-702.000 Termination Pay	8,868	0	0	0	0	0
591-556-000-706.000 Salaries and Wages	150,798	67,776	100,458	96,199	99,057	99,057
591-556-000-707.000 Wages-Temporary	474	0	20,000	0	0	0
591-556-000-709.000 Overtime	638	1,625	2,000	2,000	2,000	2,000
591-556-000-715.000 Employers FICA	11,939	7,997	9,406	7,512	7,730	7,730
591-556-000-719.000 Health Insurance	32,367	21,249	16,303	17,616	17,642	17,642
591-556-000-719.678 RX Drug Insurance	6,474	6,158	0	3,000	0	0
591-556-000-719.679 Health Insurance Deductible	0	210	3,248	2,052	2,610	2,610
591-556-000-722.000 Pension-General	11,582	8,094	7,576	7,492	7,914	7,914
591-556-000-724.000 Unemployment Comp.	837	544	854	854	581	581
591-556-000-724.001 Workers Compensation	1,131	324	309	309	112	112
591-556-000-725.000 Other Fringe Benefits	681	420	1,517	1,517	1,608	1,608
	225,789	114,397	161,671	138,551	139,254	139,254
Material and Supplies:						
591-556-000-726.000 Supplies	5,213	2,857	4,138	4,138	4,138	4,138
591-556-000-751.000 Gasoline	28	490	2,200	2,200	2,200	2,200
591-556-000-755.000 Safety Supplies	3,126	2,221	5,000	5,000	5,000	5,000
591-556-000-776.000 Custodial Supplies	0	0	425	425	425	425
	8,367	5,568	11,763	11,763	11,763	11,763
Contractual and Other:						
591-556-000-719.001 Health Insurance-Retirees	30,874	33,897	43,186	36,000	39,600	39,600
591-556-000-808.000 Audit Fees	2,158	2,116	2,158	2,146	2,189	2,189
591-556-000-818.000 Contractual Services	6,910	2,153	25,000	29,745	29,745	29,745
591-556-000-851.000 Radio Maintenance	3,952	1,200	4,120	4,120	4,244	4,244
591-556-000-853.000 Telephone	1,375	1,533	2,000	2,000	2,000	2,000
591-556-000-873.000 Travel	0	0	500	500	500	500
591-556-000-880.000 Community Promotion	58,000	58,000	58,000	58,000	58,000	58,000
591-556-000-900.000 Printing & Publishing	10,252	8,510	10,000	10,000	10,000	10,000
591-556-000-914.000 Insurance	55,265	65,143	65,143	63,616	63,616	63,616
591-556-000-914.001 Insurance-Deductible	5,680	0	10,000	10,000	10,000	10,000
591-556-000-921.000 Utilities-Gas	3,370	576	3,850	3,850	3,850	3,850
591-556-000-922.000 Utilities-Electricity	222	442	1,500	1,500	1,500	1,500
591-556-000-923.000 Utilities-Water	75	0	100	100	100	100
591-556-000-931.000 Building Maintenance	0	0	1,500	1,500	1,500	1,500
591-556-000-934.000 Office Equipment Maintenance	236	149	2,000	1,000	1,000	1,000
591-556-000-939.000 Vehicle Maintenance	284	58	1,000	500	500	500
591-556-000-958.000 Memberships and Dues	60	3,468	3,406	3,406	3,311	3,311
591-556-000-960.000 Education & Training	0	70	1,000	1,000	1,000	1,000
591-556-000-962.000 Uncollectible Accounts	2,010	15,120	12,809	15,000	15,000	15,000
591-556-000-965.101 Admin.-General Fund	198,879	182,125	235,000	185,576	185,000	185,000
591-556-000-966.000 Public Works O/H	6,265	7,681	8,300	5,000	5,000	5,000
591-556-000-967.000 Engineering O/H	8,106	12,284	12,505	500	0	0
591-556-000-999.402 Cont.-Water Equip. & Rep. Fd.	940,000	1,400,000	1,500,000	1,400,000	2,500,000	2,500,000
	1,333,973	1,794,525	2,003,077	1,835,059	2,937,655	2,937,655

Continued

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Proposed
Capital Outlay:						
591-556-000-971.000 Depreciation	738,910	697,255	738,910	697,255	697,255	697,255
	<u>738,910</u>	<u>697,255</u>	<u>738,910</u>	<u>697,255</u>	<u>697,255</u>	<u>697,255</u>
Debt Service:						
591-556-000-995.000 Interest	39,089	17,927	9,282	9,282	0	0
591-556-000-996.000 Paying Agent Fees	0	0	300	300	0	0
	<u>39,089</u>	<u>17,927</u>	<u>9,582</u>	<u>9,582</u>	<u>0</u>	<u>0</u>
Administrative & General	<u>2,346,128</u>	<u>2,629,672</u>	<u>2,925,003</u>	<u>2,692,210</u>	<u>3,785,927</u>	<u>3,785,927</u>

Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Water Fund-Administrative & General</i>				
<i>Fund-Activity: 591-556</i>				
305	Account Clerk II	1		46,040
	Activity Total	<u>1</u>		<u>46,040</u>
	Add:			
	Retiree Health Insurance Stipends			22,670
	Public Works Assistant (30%)			17,165
	DPW Office Assistant II (30%)			<u>13,182</u>
				<u><u>99,057</u></u>

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Water Fund-Billing & Collection</i>				
<i>Fund-Activity: 591-558</i>				
012	Accounting Manager	1		69,305
303	Office Assistant I	1		41,614
304	Clerk Cashier (Treas.)	1		41,614
305	Account Clerk II	2		84,613
PT	Part Time - Office Worker (Treas.)		1	15,000
		5	1	252,146
Add: Retiree Health Insurance Stipends				1,200
Less: Allocation of 20% Accounting Manager To 641-440				-13,861
Allocation of 10% Accounting Manager To 642-449				-6,931
				232,554

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 558 Billing & Collection

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Proposed
Personal Services:						
591-558-000-702.000 Termination Pay	4,370	0	0	0	0	0
591-558-000-706.000 Salaries and Wages	122,007	193,235	193,674	199,238	217,554	217,554
591-558-000-707.000 Wages-Temporary	23,859	17,264	14,681	15,000	15,000	15,000
591-558-000-709.000 Overtime	6,615	1,621	4,000	7,000	4,000	4,000
591-558-000-715.000 Employers FICA	11,253	16,638	16,246	16,925	18,098	18,098
591-558-000-719.000 Health Insurance	32,558	46,506	41,067	54,594	56,779	56,779
591-558-000-719.678 RX Drug Insurance	6,896	14,016	0	7,200	0	0
591-558-000-719.679 Health Insurance Deductible	0	0	8,670	4,500	7,560	7,560
591-558-000-722.000 Pension-General	9,891	17,109	19,489	20,459	21,858	21,858
591-558-000-724.000 Unemployment Comp.	1,808	2,324	1,881	1,881	2,069	2,069
591-558-000-724.001 Workers Compensation	366	814	294	943	330	330
591-558-000-725.000 Other Fringe Benefits	519	1,200	4,404	4,000	4,621	4,621
	220,142	310,727	304,406	331,740	347,869	347,869
Material and Supplies:						
591-558-000-726.000 Office Supplies	13,471	7,156	15,300	15,000	15,000	15,000
591-558-000-730.000 Postage	35,026	36,412	42,000	42,000	43,000	43,000
	48,497	43,568	57,300	57,000	58,000	58,000
Contractual and Other:						
591-558-000-719.001 Health Insurance-Retirees	4,035	4,524	4,884	4,584	5,042	5,042
591-558-000-808.000 Audit Fees	2,158	2,116	2,158	2,146	2,189	2,189
591-558-000-810.000 EPAY Costs	4,240	4,325	4,240	4,325	4,325	4,325
591-558-000-818.000 Contractual Services	41,914	18,367	22,564	30,590	20,326	20,326
591-558-000-853.000 Telephone	666	691	1,100	1,100	1,100	1,100
591-558-000-873.000 Travel	0	0	100	200	100	100
591-558-000-900.000 Printing & Publishing	-3,205	2,758	2,500	2,800	2,800	2,800
591-558-000-914.000 Insurance	5,466	6,442	6,442	6,293	6,293	6,293
591-558-000-921.000 Utilities-Gas	498	257	700	205	0	0
591-558-000-922.000 Utilities-Electricity	1,396	1,388	1,660	775	0	0
591-558-000-931.000 Building Maintenance	224	0	600	0	0	0
591-558-000-934.000 Office Equipment Maintenance	3,190	4,850	8,134	8,762	8,762	8,762
591-558-000-946.000 Office Equipment Rental	238	282	1,000	500	500	500
591-558-000-958.000 Memberships & Dues	0	0	0	70	70	70
591-558-000-960.000 Education & Training	0	0	500	500	500	500
591-558-000-962.000 Uncollectible Accounts	25	0	100	100	100	100
591-558-000-965.101 Admin.-General Fund	29,717	27,214	35,000	60,394	65,000	65,000
	90,562	73,214	91,682	123,344	117,107	117,107
Capital Outlay:						
591-558-000-983.000 Office Equipment	4,000	7,700	9,500	46,402	11,200	11,200
591-558-000-984.000 Software	0	0	1,000	1,000	1,000	1,000
	4,000	7,700	10,500	47,402	12,200	12,200
Billing & Collection	363,201	435,209	463,888	559,486	535,176	535,176

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Water Fund-Transmission & Distribution</i>				
<i>Fund-Activity: 591-560</i>				
010	W & S Maintenance Foreman	1		60,493
305	Maintenance Worker II	5		216,711
306	Maintenance Worker III	2		97,008
PT	Part Time		2	24,000
Activity Total		8	2	398,212
Add: Allocation of Maintenance Worker II (50%) From 641-440 (Miss Dig)				23,020
Retiree Health Insurance Stipends				7,920
				429,152

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 560 Transmission & Distribution

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Proposed
Personal Services:						
591-560-000-702.000 Termination Pay	0	5,000	0	0	0	0
591-560-000-706.000 Salaries and Wages	340,692	370,454	427,432	400,176	405,152	405,152
591-560-000-707.000 Wages-Temporary	356	3,159	24,000	24,000	24,000	24,000
591-560-000-709.000 Overtime	22,925	19,724	52,025	45,000	46,732	46,732
591-560-000-715.000 Employers FICA	27,408	30,268	38,514	35,892	36,406	36,406
591-560-000-719.000 Health Insurance	108,215	108,620	106,464	105,422	95,229	95,229
591-560-000-719.678 RX Drug Insurance	24,312	31,118	0	13,084	0	0
591-560-000-719.679 Health Insurance Deductible	0	1,022	20,580	6,388	12,600	12,600
591-560-000-722.000 Pension-General	30,121	36,258	45,805	44,161	42,975	42,975
591-560-000-724.000 Unemployment Comp.	2,968	2,876	3,591	3,449	3,449	3,449
591-560-000-724.001 Workers Compensation	5,876	6,843	8,358	7,917	7,917	7,917
591-560-000-725.000 Other Fringe Benefits	1,647	1,539	9,528	8,000	8,669	8,669
	564,520	616,881	736,297	693,489	683,129	683,129
Material and Supplies:						
591-560-000-740.000 Operating Supplies	27,242	17,118	20,000	20,000	20,000	20,000
591-560-000-751.000 Gasoline	21,380	26,093	30,000	30,000	30,000	30,000
591-560-000-758.000 Laundry	1,359	1,445	3,000	3,000	3,000	3,000
591-560-000-759.000 Small Tools	4,497	7,134	7,957	8,000	8,000	8,000
591-560-000-781.000 Valve-Hydrant Supplies	58,426	134,853	150,000	150,000	150,000	150,000
	112,904	186,643	210,957	211,000	211,000	211,000
Contractual and Other:						
591-560-000-719.001 Health Insurance-Retirees	19,295	24,697	27,245	27,245	29,970	29,970
591-560-000-818.000 Contractual Services	88,849	78,632	187,500	187,500	222,500	222,500
591-560-000-853.000 Telephone	1,361	1,396	1,500	1,500	1,500	1,500
591-560-000-873.000 Travel	20	12	50	50	50	50
591-560-000-921.000 Utilities-Gas	3,069	2,335	4,000	4,000	4,000	4,000
591-560-000-922.000 Utilities-Electricity	679	1,033	2,000	2,000	2,000	2,000
591-560-000-923.000 Utilities-Water	73	0	200	200	200	200
591-560-000-931.000 Building Maintenance	2,564	311	4,000	4,000	4,000	4,000
591-560-000-933.000 Equipment Maintenance	0	1,167	15,000	15,000	15,000	15,000
591-560-000-936.000 Pavement Repairs	54,238	106,867	130,000	130,000	130,000	130,000
591-560-000-939.000 Vehicle Maintenance	34,886	30,445	45,000	45,000	45,000	45,000
591-560-000-943.000 Equipment Rental	8,620	19,661	20,000	21,000	22,000	22,000
591-560-000-960.000 Education & Training	740	1,020	1,700	1,700	1,700	1,700
591-560-000-966.000 Public Works O/H	18,992	37,085	30,000	30,000	30,000	30,000
591-560-000-967.000 Engineering O/H	0	767	1,000	0	0	0
	233,386	305,428	469,195	469,195	507,920	507,920
Transmission & Distribution	910,810	1,108,952	1,416,449	1,373,684	1,402,049	1,402,049

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Water Fund-Meter Maintenance</i>				
<i>Fund-Activity: 591-564</i>				
010	Water Meter Supervisor	1		61,237
304	Meter Reader	2		80,321
305	Water Meter Service Worker	2		92,080
PT	Temp. - Meter Reader		1	5,000
Activity Total		5	1	238,638

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 564 Meter Maintenance

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Proposed
Personal Services:						
591-564-000-702.000 Termination Pay	8,516	0	0	22	0	0
591-564-000-706.000 Salaries and Wages	222,362	221,391	222,351	221,295	233,638	233,638
591-564-000-707.000 Wages-Temporary	180	0	0	2,500	5,000	5,000
591-564-000-709.000 Overtime	4,759	6,030	16,600	15,000	16,600	16,600
591-564-000-715.000 Employers FICA	17,940	17,449	18,279	18,078	19,527	19,527
591-564-000-719.000 Health Insurance	65,035	61,390	43,712	52,348	47,882	47,882
591-564-000-719.678 RX Drug Insurance	13,451	16,233	0	6,645	0	0
591-564-000-719.679 Health Insurance Deductible	0	1,047	10,380	4,757	7,200	7,200
591-564-000-722.000 Pension-General	19,458	21,729	23,706	23,443	24,825	24,825
591-564-000-724.000 Unemployment Comp.	2,014	1,709	1,710	1,710	1,997	1,997
591-564-000-724.001 Workers Compensation	3,892	3,845	3,943	3,943	4,212	4,212
591-564-000-725.000 Other Fringe Benefits	959	766	4,934	4,000	5,027	5,027
	358,566	351,589	345,615	353,741	365,908	365,908
Material and Supplies:						
591-564-000-726.000 Office Supplies	1,697	1,255	1,700	1,700	1,700	1,700
591-564-000-740.000 Operating Supplies	3,513	4,146	4,000	4,200	4,200	4,200
591-564-000-744.000 Uniform Allowance	292	0	1,475	1,475	1,475	1,475
591-564-000-751.000 Gasoline	10,144	13,392	14,000	14,500	15,000	15,000
591-564-000-758.000 Laundry	783	805	1,500	1,500	1,550	1,550
591-564-000-759.000 Small Tools	218	2,237	1,000	1,000	1,100	1,100
591-564-000-782.000 Materials	61,750	62,607	82,450	82,450	85,000	85,000
	78,397	84,442	106,125	106,825	110,025	110,025
Contractual and Other:						
591-564-000-719.001 Health Insurance-Retirees	20,901	23,514	25,936	25,936	28,530	28,530
591-564-000-818.000 Contractual Services	7,125	12,600	14,000	14,000	14,000	14,000
591-564-000-853.000 Telephone	1,407	1,523	1,800	1,800	1,800	1,800
591-564-000-873.000 Travel	0	0	100	100	100	100
591-564-000-921.000 Utilities-Gas	3,069	2,335	3,500	3,500	3,500	3,500
591-564-000-922.000 Utilities-Electricity	382	1,032	2,800	2,800	2,800	2,800
591-564-000-923.000 Utilities-Water	73	0	160	160	160	160
591-564-000-931.000 Building Maintenance	1,087	311	1,803	1,800	1,800	1,800
591-564-000-933.000 Equipment Maintenance	0	763	3,400	2,500	2,500	2,500
591-564-000-939.000 Vehicle Maintenance	8,788	6,626	15,000	15,000	15,000	15,000
591-564-000-939.000 Memberships & Dues	0	165	165	165	175	175
591-564-000-960.000 Education & Training	70	145	1,700	1,700	2,000	2,000
591-564-000-966.000 Public Works O/H	2,940	287	2,000	500	500	500
	45,842	49,301	72,364	69,961	72,865	72,865
Meter Maintenance	482,805	485,332	524,104	530,527	548,798	548,798

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Water Fund-Water Treatment Plant & Pumping</i>				
<i>Fund-Activity: 591-565</i>				
013	WTP Supervisor	1		73,856
018	Utilities Director	1		95,680
306	WTP Operator I	1		46,917
306	Lab Technician	1		40,473
307	WTP Mechanic/Relief Operator II	2		99,136
308	WTP Operator II	3		108,910
308	Mechanic III	1		54,455
PT	Part Time		1	20,000
		10	1	539,427
Add:	Retiree Health Insurance Stipends			8,310
Less:	Utilities Director 50% to 590-554 WWTP			-47,840
Activity Total				499,897

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 591 Water Fund

Dept 565 Water Treatment Plant & Pumping

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Proposed
Personal Services:						
591-565-000-702.000 Termination Pay	19,470	28,198	0	9,210	0	0
591-565-000-706.000 Salaries and Wages	531,504	525,385	554,680	525,000	479,897	479,897
591-565-000-707.000 Wages-Temporary	0	1,766	18,000	20,000	20,000	20,000
591-565-000-709.000 Overtime	61,380	58,199	87,605	89,500	89,500	89,500
591-565-000-715.000 Employers FICA	46,472	47,230	50,512	49,244	45,091	45,091
591-565-000-719.000 Health Insurance	96,239	108,222	97,332	97,332	96,026	96,026
591-565-000-719.678 RX Drug Insurance	20,062	29,187	0	10,445	0	0
591-565-000-719.679 Health Insurance Deductible	0	1,527	19,720	9,087	13,500	13,500
591-565-000-722.000 Pension-General	50,007	54,577	63,244	61,872	55,660	55,660
591-565-000-724.000 Unemployment Comp.	3,837	3,647	3,933	3,933	3,448	3,448
591-565-000-724.001 Workers Compensation	8,977	9,193	10,146	10,146	9,589	9,589
591-565-000-725.000 Other Fringe Benefits	2,234	1,545	10,991	10,000	9,116	9,116
	840,182	868,676	916,163	895,769	821,827	821,827
Material and Supplies:						
591-565-000-740.000 Operating Supplies	3,220	3,960	3,220	3,220	2,500	2,500
591-565-000-743.001 Chemicals-Fluoride	31,373	36,392	33,700	33,700	34,780	34,780
591-565-000-743.002 Chemicals-Lime	412,835	425,357	431,613	431,613	546,578	546,578
591-565-000-743.003 Chemicals-Soda Ash	52,864	59,283	76,398	56,412	62,339	62,339
591-565-000-743.004 Chemicals-Caustic Soda	46,736	37,139	56,412	76,398	82,070	82,070
591-565-000-743.007 Chemicals-Phosphate	27,264	38,771	37,022	37,022	38,568	38,568
591-565-000-743.009 Chemicals-Chlorine	23,286	25,847	27,455	27,455	29,442	29,442
591-565-000-743.010 Ferric Chloride	23,534	22,064	28,094	23,485	26,282	26,282
591-565-000-748.000 Laboratory Supplies	23,193	24,257	27,825	27,825	28,000	28,000
591-565-000-749.000 Diesel Fuel	4,555	0	4,400	4,400	4,400	4,400
591-565-000-751.000 Gasoline	4,877	5,485	6,050	6,050	6,050	6,050
591-565-000-758.000 Laundry	2,571	3,730	3,500	3,500	3,500	3,500
591-565-000-759.000 Small Tools	977	359	1,400	1,500	1,500	1,500
591-565-000-776.000 Custodial Supplies	2,259	1,809	2,310	2,310	2,350	2,350
591-565-000-778.000 Equipment Maint. Supplies	34,848	41,348	37,869	37,869	58,956	58,956
	694,392	725,801	777,268	772,759	927,315	927,315
Contractual and Other:						
591-565-000-719.001 Health Insurance-Retirees	39,070	26,597	46,906	29,940	32,934	32,934
591-565-000-818.000 Contractual Services	244,831	256,977	402,061	413,014	1,214,844	1,214,844
591-565-000-818.001 Cont.Service-Well Field	0	250	5,775	5,775	5,775	5,775
591-565-000-818.003 Cont.Service-Pumping Station	-220	3,525	25,100	25,100	25,100	25,100
591-565-000-853.000 Telephone	3,330	3,830	3,518	3,350	3,518	3,518
591-565-000-873.000 Travel	510	22	300	300	300	300
591-565-000-921.000 Utilities-Gas	64,269	27,307	42,000	42,000	32,000	32,000
591-565-000-922.000 Utilities-Electricity	384,687	434,504	454,000	477,475	525,521	525,521
591-565-000-923.000 Utilities-Water	6,039	2,439	5,500	4,000	4,000	4,000

Continued

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Contractual and Other: (Cont'd.)						
591-565-000-931.000 Building Maintenance	4,446	2,703	3,800	3,800	3,800	3,800
591-565-000-939.000 Vehicle Maintenance	2,983	3,556	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	25	0	200	200	200	200
591-565-000-960.000 Education & Training	840	3,308	5,920	3,704	4,091	4,091
	<u>755,110</u>	<u>769,318</u>	<u>1,005,380</u>	<u>1,018,958</u>	<u>1,862,383</u>	<u>1,862,383</u>
Water Treatment Plant & Pumping	<u>2,289,684</u>	<u>2,363,795</u>	<u>2,698,811</u>	<u>2,687,486</u>	<u>3,611,525</u>	<u>3,611,525</u>

Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Water Fund-Water Treatment Plant & Pumping</i>				
<i>Fund-Activity: 591-565</i>				
013	WTP Supervisor	1		73,856
018	Utilities Director	1		95,680
306	WTP Operator I	1		46,917
306	Lab Technician	1		40,473
307	WTP Mechanic/Relief Operator II	2		99,136
308	WTP Operator II	3		108,910
308	Mechanic III	1		54,455
PT	Part Time		1	20,000
	Activity Total	<u>10</u>	<u>1</u>	<u>539,427</u>
				0
Add:	Retiree Health Insurance Stipends			8,310
Less:	Utilities Director 50% to 590-554 WWTP			<u>-47,840</u>
	Activity Total			<u>499,897</u>

(599) Parking Deck Fund

PURPOSE - This Fund is used to account for the operations of the East (Cooper St.) and West (Francis St.) parking decks as well as surface parking constructed on Water Street. These parking facilities were constructed in 2002 and 2003 with proceeds from the DDA TIF and BRA TIF Bonds in connection with the Consumers Energy Project.

CHARACTER - Revenues from parking permits sold will be used to fund parking operations as well as to provide a sinking fund for major long-term maintenance expenses.

AUTHORITY - This Fund was established with a budget resolution adopted October 22, 2002.

City of Jackson Fiscal Year 2013/14 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 599 Parking Deck Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	260,451	260,006	257,235	259,902	270,000	270,000
Expenses	438,479	502,884	780,923	760,004	784,173	784,173
Excess of Revenues Over (Under) Expenses	(178,028)	(242,878)	(523,688)	(500,102)	(514,173)	(514,173)
Add: Depreciation	262,943	262,943	262,943	262,943	262,943	262,943
Increase (Decrease) in Working capital	84,915	20,065	(260,745)	(237,159)	(251,230)	(251,230)
Working Capital - Beginning of Year	957,700	1,042,615	1,062,680	1,062,680	825,521	825,521
Working Capital - End of Year	1,042,615	1,062,680	801,935	825,521	574,291	574,291

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

Fund 599 Parking Deck Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
599-000-000-653.007 Parking Permits (Brown)	253,000	254,320	252,968	253,992	265,000	265,000
599-000-000-664.000 Interest	6,601	5,686	4,267	5,910	5,000	5,000
599-000-000-685.677 Insurance Refund-W/C	850	0	0	0	0	0
Total Revenues	260,451	260,006	257,235	259,902	270,000	270,000

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 599 Parking Deck Fund
Dept 599 Parking Deck

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Proposed
Personal Services:						
599-599-000-706.000 Salaries and Wages	21,900	25,972	28,288	28,288	28,997	28,997
599-599-000-707.000 Temporary Wages	55	832	1,000	1,000	1,000	1,000
599-599-000-709.000 Overtime	8,080	8,355	7,500	8,428	7,500	7,500
599-599-000-715.000 Employers FICA	2,281	2,676	2,814	2,885	2,868	2,868
599-599-000-719.000 Health Insurance	4,337	4,882	3,980	3,501	3,412	3,412
599-599-000-719.678 RX Drug Insurance	999	1,311	0	866	0	0
599-599-000-719.679 Health Insurance Deductible	0	0	820	0	487	487
599-599-000-722.000 Pension-General	2,548	3,181	3,550	3,819	3,620	3,620
599-599-000-724.000 Unemployment Comp.	270	245	195	51	207	207
599-599-000-724.001 Workers Compensation	491	546	315	533	328	328
599-599-000-725.000 Other Fringe Benefits	443	565	460	793	464	464
	41,404	48,565	48,922	50,164	48,883	48,883
Material and Supplies:						
599-599-000-740.000 Operating Supplies	0	530	10,000	6,000	10,000	10,000
599-599-000-756.000 Miscellaneous Supplies	711	3,053	3,000	2,000	3,000	3,000
599-599-000-782.000 Materials	22,424	16,924	7,000	7,000	7,000	7,000
	23,135	20,507	20,000	15,000	20,000	20,000
Contractual And Other:						
599-599-000-808.000 Audit Fees	354	326	333	368	375	375
599-599-000-818.000 Contractual Services	12,439	60,995	45,178	40,000	45,178	45,178
599-599-000-853.000 Telephone	1,553	1,566	1,740	1,680	1,740	1,740
599-599-000-914.000 Insurance	8,912	9,623	9,623	9,732	9,732	9,732
599-599-000-914.001 Insurance-Deductible	503	0	0	0	0	0
599-599-000-920.000 Utilities	43,659	45,265	57,680	43,742	57,680	57,680
599-599-000-930.000 Repairs & Maintenance	719	0	10,000	10,000	10,000	10,000
599-599-000-931.000 Building Maintenance	148	0	1,000	1,000	1,000	1,000
599-599-000-943.000 Equip. Rental - Motor Pool	13,595	14,819	8,300	8,000	8,300	8,300
599-599-000-965.101 Admin.-General Fund	6,566	13,609	10,000	13,609	13,609	13,609
599-599-000-966.000 PW Overhead	12,142	12,296	14,166	13,266	14,166	14,166
599-599-000-967.000 ENG Overhead	10,407	12,370	16,038	15,500	15,567	15,567
	110,997	170,869	174,058	156,897	177,347	177,347
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	275,000	275,000	275,000
599-599-000-977.000 Equipment	0	0	0	0	0	0
	262,943	262,943	537,943	537,943	537,943	537,943
Total Expenses	438,479	502,884	780,923	760,004	784,173	784,173

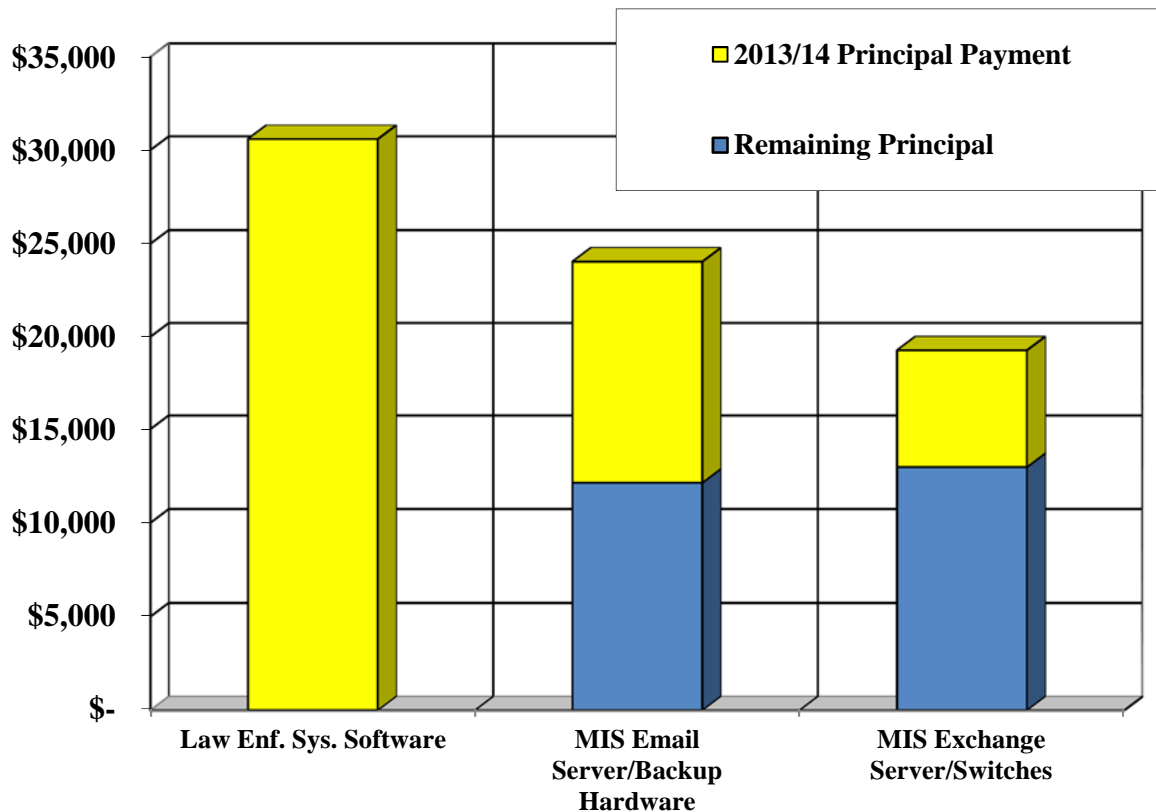
Internal Service Funds

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 2013/14 Adopted Budget
Internal Service Funds
Debt Summary

Fund#	Issue Name	Date Issued	Loan Amount	Principal Outstanding 6/30/2013	FY 2013/14		
					Principal	Interest	
663	1) Workers Compensation Fund Loan	10/1/2010	89,107	30,585	30,585	918	
663	2) Workers Compensation Fund Loan	9/14/2011	35,695	24,032	11,897	481	
663	3) Workers Compensation Fund Loan	7/18/2012	19,267	19,267	6,295	385	
Internal Service Fund Totals				\$ 144,069	\$ 73,884	\$ 48,777	\$ 1,784

- 1) Law Enforcement System Software
- 2) MIS Backup Server & Hardware
- 3) MIS Exchange Server/Gigabyte Switches; Loan to be made during FY 2013 with first payment due in FY 2014.



(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 2013/14 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 641 Public Works Administration Fund

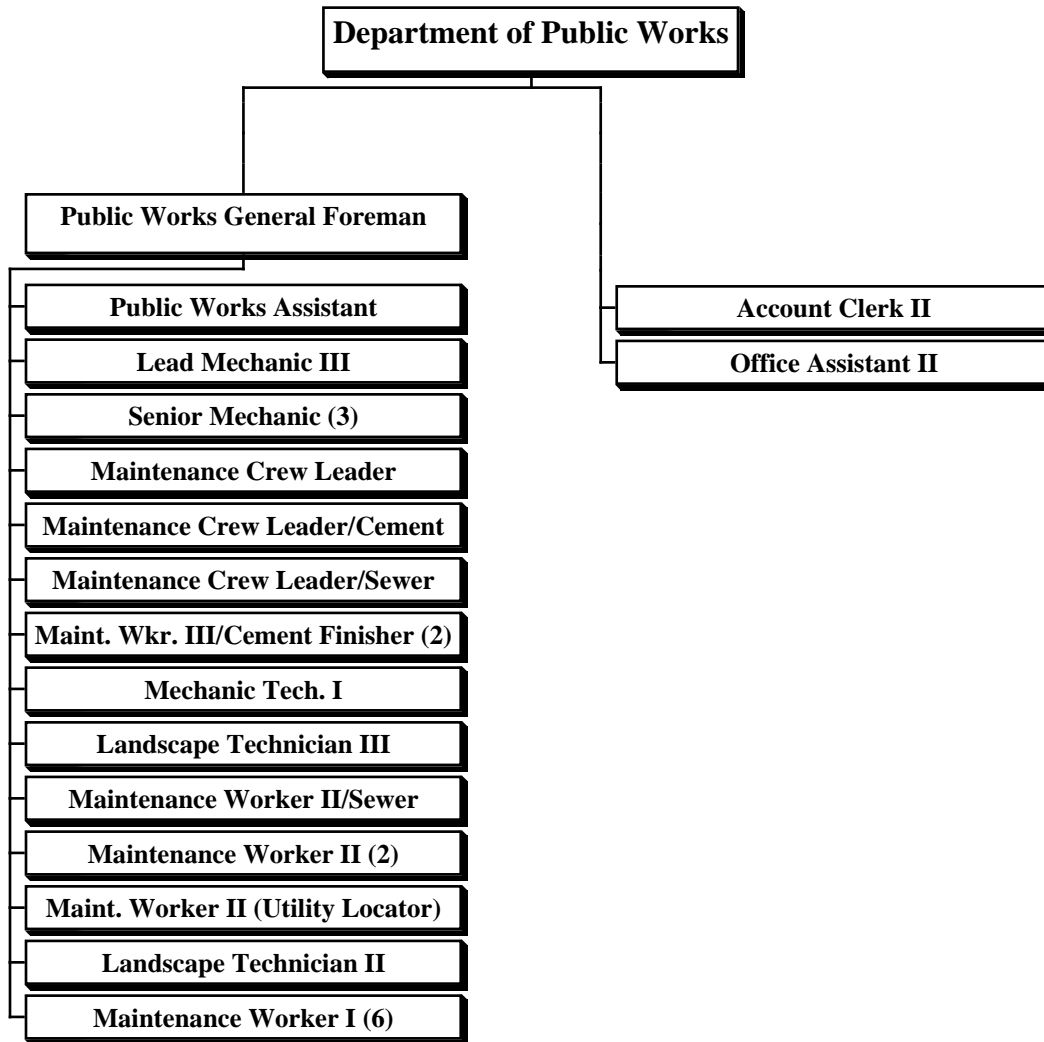
	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	590,823	647,553	630,499	514,066	459,824	459,824
Expenditures	484,985	467,392	624,499	626,040	588,247	588,247
Revenues Over (Under) Expenses			6,000	(111,974)	(128,423)	(128,423)
Estimated Working Capital - Beginning of Year			363,092	363,092	251,118	251,118
Estimated Working Capital - End of Year			369,092	251,118	122,695	122,695

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

Fund 641 Public Works Administration Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
641-000-000-626.000 Charges for Services	570,640	631,207	624,499	510,066	455,824	455,824
641-000-000-664.000 Interest	11,033	16,346	6,000	4,000	4,000	4,000
641-000-000-685.677 Insurance Refund - W/C	9,150	0	0	0	0	0
641-000-000-698.000 Miscellaneous	0	0	0	0	0	0
Total Revenues	590,823	647,553	630,499	514,066	459,824	459,824

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



City of Jackson
Fiscal Year 2013/14 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Fund-Activity: 641-440</i>				
<i>Department: Public Works</i>				
009	Public Works Assistant	1		57,215
011	Public Works General Foreman	1		65,072
304	Maintenance Worker I	6		298,729
305	Maint. Worker II (Utility Locator)	1		46,040
305	Maintenance Worker II	2		92,080
305	Maintenance Worker II/Sewer	1		46,040
305	Account Clerk II	1		37,426
305	Office Assistant II	1		46,040
305	Landscape Technician II	1		46,040
306	Maint. Worker III/Cement Finisher	2		97,008
306	Mechanic Tech. I	1		48,504
306	Landscape Technician III	2		48,504
307	Maintenance Crew Leader	1		51,386
307	Maintenance Crew Leader/Cement	1		51,386
307	Maintenance Crew Leader/Sewer	1		51,386
309	Senior Mechanic	3		175,140
310	Lead Mechanic III	1		62,556
PT	Part Time Laborer		1	5,000
		27	1	1,325,552
Add:	Allocation of 20% Accounting Manager from 591-558			13,861
	Retirees Health Insurance Stipend			22,860
Less:	Maintenance Worker II (Utility Locator) (50%) to 591-560			-23,020
	Public Works Assistant (30%) to 591-556			-17,165
	Office Assistant II (30%) to 591-556			-13,812
	Office Assistant II (10%) to 642-449			-4,604
	Account Clerk II (10%) to 642-449			-3,743
Department Total				1,299,929

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 2013/14 Adopted Budget
Expenditure Detail

Fund 641 Public Works Administration Fund
Dept 440 Public Works Administration

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
641-440-000-702.000 Termination Pay	308	187	0	0	0	0
641-440-000-706.000 Salaries And Wages	213,927	210,457	255,563	254,467	231,566	231,566
641-440-000-707.000 Temporary Wages	585	0	0	0	0	0
641-440-000-709.000 Overtime	237	533	2,257	2,000	2,407	2,407
641-440-000-715.000 Employers FICA	16,526	16,097	19,723	19,620	17,899	17,899
641-440-000-719.000 Health Insurance	55,179	16,175	50,491	50,896	50,402	50,402
641-440-000-719.678 RX Drug Insurance	10,716	13,038	0	6,670	0	0
641-440-000-719.679 Health Insurance Deductible	0	208	10,095	4,978	6,804	6,804
641-440-000-722.000 Pension-General	16,444	17,455	22,513	25,442	20,942	20,942
641-440-000-724.000 Unemployment Comp.	1,257	1,394	1,725	1,800	1,604	1,604
641-440-000-724.001 Workers Compensation	2,641	2,993	5,265	4,180	4,898	4,898
641-440-000-725.000 Other Fringe Benefits	-9,556	-11,590	5,280	2,500	4,466	4,466
	308,264	266,947	372,912	372,553	340,988	340,988
Material And Supplies:						
641-440-000-726.000 Office Supplies	10,559	4,044	8,100	8,100	8,100	8,100
641-440-000-755.000 Safety Supplies	6,866	10,855	9,751	11,000	10,511	10,511
641-440-000-758.000 Laundry	3,031	3,195	4,750	4,750	4,750	4,750
641-440-000-782.000 Materials	5,225	4,255	8,474	8,000	8,474	8,474
	25,681	22,349	31,075	31,850	31,835	31,835
Contractual And Other:						
641-440-000-719.001 Health Insurance-Retirees	125,205	143,791	162,863	144,000	158,400	158,400
641-440-000-808.000 Audit Fees	461	377	385	338	345	345
641-440-000-818.000 Contractual Services	2,493	10,165	29,781	29,781	31,854	31,854
641-440-000-853.000 Telephone	3,034	2,982	4,000	4,000	4,000	4,000
641-440-000-873.000 Travel	0	36	200	200	200	200
641-440-000-914.000 Insurance	6,581	7,372	7,372	6,119	6,119	6,119
641-440-000-914.001 Insurance-Deductible	0	0	0	0	0	0
641-440-000-920.000 Utilities	6,349	5,224	7,243	7,243	7,400	7,400
641-440-000-924.000 Utilities-Heating	1,492	770	2,000	2,000	2,000	2,000
641-440-000-934.000 Office Equipment Maintenance	4,912	3,912	5,212	5,000	3,650	3,650
641-440-000-943.000 Equipment Rental - MP	75	185	0	0	0	0
641-440-000-946.000 Office Equipment Rental	140	141	300	300	300	300
641-440-000-958.000 Memberships & Dues	298	246	356	356	356	356
641-440-000-960.000 Education & Training	0	396	800	800	800	800
	151,040	175,597	220,512	200,137	215,424	215,424
Capital Outlay:						
641-440-000-983.000 Office Equipment	0	1,076	0	21,000	0	0
641-440-000-984.000 Software	0	1,423	0	500	0	0
	0	2,499	0	21,500	0	0
Total Expenditures	484,985	467,392	624,499	626,040	588,247	588,247

(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 2013/14 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 642 Engineering Administration Fund

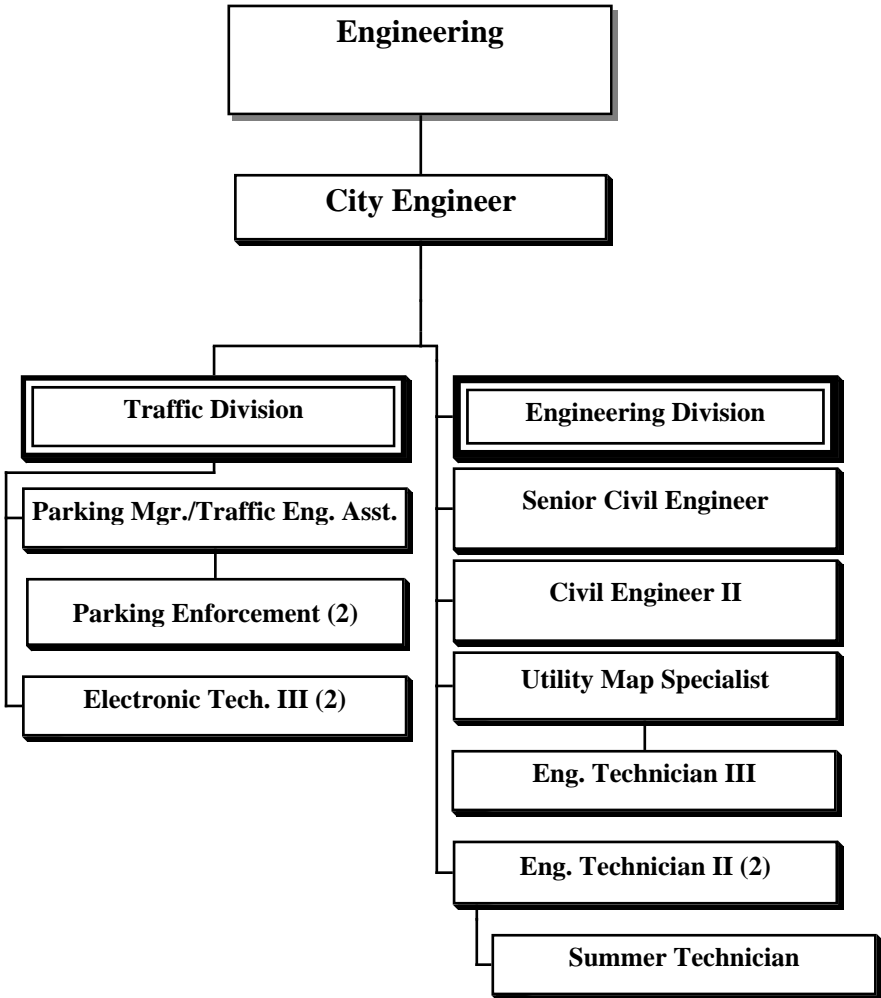
	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	315,692	324,724	425,765	372,844	420,808	420,808
Expenditures	373,157	383,030	422,241	415,368	399,064	399,064
Revenues Over (Under) Expenses			3,524	(42,524)	21,744	21,744
Estimated Working Capital - Beginning of Year			94,445	94,445	51,921	51,921
Estimated Working Capital - End of Year			97,969	51,921	73,665	73,665

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

Fund 642 Engineering Administration Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Proposed
642-000-000-626.000 Charges for Services	311,285	324,438	425,565	372,589	420,553	420,553
642-000-000-664.000 Interest	757	286	200	255	255	255
642-000-000-685.677 Insurance Refund - W/C	3,650	0	0	0	0	0
642-000-000-698.000 Miscellaneous	0	0	0	0	0	0
Total Revenues	315,692	324,724	425,765	372,844	420,808	420,808

**City of Jackson
Engineering
Activity Personnel Chart**



City of Jackson
Fiscal Year 2013/14 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Fund-Activity: 642-449</i>				
<i>Department: Engineering</i>				
010	Parking Mgr./Traffic Engineer Asst.	1		61,244
011	Civil Engineer II	1		65,072
015	Senior Civil Engineer	1		77,664
019	City Engineer	1		100,931
306	Engineering Technician II	2		94,096
307	Engineering Technician III	1		51,386
308	Electronic Technician III	2		108,910
309	Utility Map Specialist	1		51,648
PT	Parking Enforcement		2	19,381
PT	Summer Technicians		1	7,056
		10	3	637,388
Add:				
Accounting Manager (20%) from 591-558				6,931
Pension Coordinator/Engineering Admin. (50%) from 101-201				25,686
Office Assistant II (10%) to 641-440				4,604
Account Clerk II (10%) from 641-440				3,743
Retiree Stipends				27,960
Department Total				706,312

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 2013/14 Adopted Budget
Expenditure Detail

Fund 642 Engineering Administration Fund
Dept 449 Engineering Office

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
642-449-000-702.000 Termination Pay	9,116	20,651	0	22,947	0	0
642-449-000-706.000 Salaries And Wages	170,269	179,685	196,420	187,903	183,248	183,248
642-449-000-707.000 Temporary Wages	336	0	0	0	0	0
642-449-000-709.000 Overtime	13	144	1,070	200	369	369
642-449-000-715.000 Employers FICA	14,018	15,285	15,108	14,390	14,047	14,047
642-449-000-719.000 Health Insurance	34,626	21,399	27,637	19,634	21,561	21,561
642-449-000-719.678 RX Drug Insurance	6,784	7,030	0	4,980	0	0
642-449-000-719.679 Health Insurance Deductible	0	524	5,692	1,222	3,075	3,075
642-449-000-722.000 Pension-General	13,058	14,330	19,591	16,425	18,215	18,215
642-449-000-724.000 Unemployment Comp.	1,172	973	1,355	0	1,307	1,307
642-449-000-724.001 Workers Compensation	1,515	1,943	2,190	1,647	2,076	2,076
642-449-000-725.000 Other Fringe Benefits	790	547	3,195	902	2,929	2,929
	251,697	262,511	272,258	270,250	246,827	246,827
Material And Supplies:						
642-449-000-726.000 Office Supplies	4,079	5,172	6,000	5,000	6,000	6,000
642-449-000-753.000 Survey Supplies	780	1,466	3,320	3,000	3,320	3,320
642-449-000-755.000 Safety Supplies	754	475	1,575	1,000	1,575	1,575
642-449-000-782.000 Materials	26	29	0	0	0	0
	5,639	7,142	10,895	9,000	10,895	10,895
Contractual And Other:						
642-449-000-719.001 Health Insurance-Retirees	45,771	46,835	59,460	50,571	59,460	59,460
642-449-000-808.000 Audit Fees	264	275	281	278	284	284
642-449-000-818.000 Contractual Services	2,047	4,606	2,500	2,500	2,500	2,500
642-449-000-853.000 Telephone	5,666	5,104	6,034	5,355	6,034	6,034
642-449-000-873.000 Travel	16	0	500	250	500	500
642-449-000-914.000 Insurance	2,380	3,222	3,222	6,102	6,102	6,102
642-449-000-920.000 Utilities	4,509	4,591	4,900	4,900	4,900	4,900
642-449-000-924.000 Utilities-Heating	1,493	770	3,000	3,000	3,000	3,000
642-449-000-933.000 Equipment Maintenance	7,275	6,992	9,000	8,407	9,000	9,000
642-449-000-934.000 Office Equipment Maintenance	1,303	1,894	3,456	2,714	3,456	3,456
642-449-000-943.000 Equipment Rental - MP	0	141	0	0	0	0
642-449-000-946.000 Office Equipment Rental	122	1,971	500	500	500	500
642-449-000-958.000 Memberships & Dues	2,012	706	1,990	1,990	1,990	1,990
642-449-000-960.000 Education & Training	150	0	1,600	1,000	1,600	1,600
642-449-000-965.101 Admin.-General Fund	21,906	21,906	24,000	21,906	21,906	21,906
	94,914	99,013	120,443	109,473	121,232	121,232
Capital Outlay:						
642-449-000-977.000 Equipment	0	1,646	4,545	9,545	6,010	6,010
642-449-000-983.000 Office Equipment	10,217	1,211	1,000	4,000	1,000	1,000
642-449-000-984.000 Software	10,690	11,507	13,100	13,100	13,100	13,100
	20,907	14,364	18,645	26,645	20,110	20,110
Total Expenditures	373,157	383,030	422,241	415,368	399,064	399,064

(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 2013/14 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 643 Local Site Remediation Revolving Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	175,257	80,095	81,522	83,609	11,000	11,000
Expenditures	0	222,637	656,051	47,239	606,051	606,051
Revenues Over (Under) Expenses	175,257	(142,542)	(574,529)	36,370	(595,051)	(595,051)
Estimated Working Capital - Beginning of Year	539,455	714,712	572,170	572,170	608,540	608,540
Estimated Working Capital - End of Year	714,712	572,170	(2,359)	608,540	13,489	13,489

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

Fund 643 Local Site Remediation Revolving Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Proposed
643-000-000-664.000 Interest	3,032	3,241	4,000	4,000	4,000	4,000
643-000-000-699.494 Contribution-BRA Fund	172,225	76,854	77,522	79,609	7,000	7,000
Total Revenues	175,257	80,095	81,522	83,609	11,000	11,000

Expenditure Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Proposed
Contractual And Other :						
643-745-000-818.000 Contractual Services	0	16,575	200,000	1,000	150,000	150,000
643-745-000-818.004 Building Demolitions	0	12,155	0	40,345	0	0
643-745-000-956.000 Administration	0	5	1,000	1,000	1,000	1,000
643-745-000-962.000 Uncollectible Accounts	0	193,902	0	4,894	0	0
643-745-000-999.253 Cont.-212 W.Mich.Demo Fd.	0	0	455,051	0	455,051	455,051
Total Expenditures	0	222,637	656,051	47,239	606,051	606,051

(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 2013/14 Adopted Budget Analysis of Estimated Changes in Working Capital

<i>Fund 661 Motor Pool & Garage Fund</i>						
	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	1,258,468	1,255,557	1,337,049	1,369,764	1,396,068	1,396,068
Expenditures	1,528,128	1,299,225	1,779,246	1,891,882	1,928,642	1,928,642
Revenues Over (Under) Expenses			(442,197)	(522,118)	(532,574)	(532,574)
Add: Depreciation			312,662	244,113	244,113	244,113
Estimated Change in Working Capital			(129,535)	(278,005)	(288,461)	(288,461)
Estimated Working Capital - Beginning of Year			819,719	819,719	541,714	541,714
Estimated Working Capital - End of Year			690,184	541,714	253,253	253,253

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

Fund 661 Motor Pool And Garage Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Proposed
661-000-000-626.301 Charges for Services - Police	56,671	54,095	70,000	70,000	70,000	70,000
661-000-000-626.337 Charges for Services - Fire	58,813	65,449	70,000	60,000	70,000	70,000
661-000-000-626.591 Charges for Services - Water	42,833	36,866	45,000	45,000	45,000	45,000
661-000-000-626.642 Charges for Services - Eng.	8,971	9,146	9,000	9,000	9,000	9,000
661-000-000-649.000 Auction	5,112	1,948	0	0	0	0
661-000-000-664.000 Interest	4,489	4,661	3,000	4,366	4,000	4,000
661-000-000-669.000 Equipment Rental	969,255	1,041,733	1,118,087	1,104,975	1,125,745	1,125,745
661-000-000-669.001 Equipmt. Leases-Other Depts.	46,028	25,053	16,962	61,423	62,323	62,323
661-000-000-685.000 Insurance Refund	0	6,048	0	0	0	0
661-000-000-685.677 Insurance Refund-W/C	11,250	0	0	0	0	0
661-000-000-698.000 Miscellaneous	55,046	10,558	5,000	15,000	10,000	10,000
Total Revenues	1,258,468	1,255,557	1,337,049	1,369,764	1,396,068	1,396,068

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Expenditure Detail

Fund 661 Motor Pool And Garage Fund
Dept 454 Motor Pool

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Personal Services:						
661-454-000-702.000 Termination Pay	385	0	0	0	0	0
661-454-000-706.000 Salaries And Wages	281,075	308,498	319,332	319,000	322,955	322,955
661-454-000-707.000 Temporary Wages	27	277	0	1,000	1,000	1,000
661-454-000-709.000 Overtime	593	591	9,888	9,000	11,208	11,208
661-454-000-715.000 Employers FICA	21,350	23,869	25,185	25,169	25,640	25,640
661-454-000-719.000 Health Insurance	71,359	79,676	71,757	85,492	77,994	77,994
661-454-000-719.678 RX Drug Insurance	15,736	23,191	0	10,982	0	0
661-454-000-719.679 Health Insurance Ded.	0	87	14,348	4,600	10,528	10,528
661-454-000-722.000 Pension-General	23,887	29,943	32,659	32,538	33,149	33,149
661-454-000-724.000 Unemployment Comp.	1,901	2,053	2,502	2,500	2,547	2,547
661-454-000-724.001 Workers Compensation	5,684	6,384	7,638	7,633	7,776	7,776
661-454-000-725.000 Other Fringe Benefits	1,926	2,177	7,504	3,000	6,911	6,911
	423,923	476,746	490,813	500,914	499,708	499,708
Material And Supplies:						
661-454-000-726.000 Office Supplies	1,717	390	1,000	1,000	1,000	1,000
661-454-000-751.000 Gasoline	90,938	109,890	120,075	122,000	120,075	120,075
661-454-000-755.000 Safety Supplies	1,251	1,416	1,000	2,000	1,000	1,000
661-454-000-756.000 Miscellaneous Supplies	14,134	21,948	30,284	30,284	30,284	30,284
661-454-000-758.000 Laundry	1,169	1,228	1,400	1,400	1,400	1,400
661-454-000-759.000 Small Tools	9,813	16,141	19,600	21,000	20,000	20,000
661-454-000-782.000 Materials	209,710	287,075	245,173	250,000	245,173	245,173
	328,732	438,088	418,532	427,684	418,932	418,932
Contractual And Other:						
661-454-000-719.001 Health Insurance-Retirees	26,809	29,401	32,828	31,322	34,454	34,454
661-454-000-808.000 Audit Fees	1,198	1,156	1,179	987	1,007	1,007
661-454-000-818.000 Contractual Services	44,107	17,012	103,255	103,255	122,255	122,255
661-454-000-853.000 Telephone	842	567	1,500	1,000	1,500	1,500
661-454-000-873.000 Travel	28	0	200	200	200	200
661-454-000-914.000 Insurance	27,637	30,860	30,860	33,799	33,799	33,799
661-454-000-920.000 Utilities	18,487	18,492	30,000	25,000	30,000	30,000
661-454-000-924.000 Utilities-Heating	6,469	3,338	0	5,000	0	0
661-454-000-933.000 Equipment Maintenance	1,400	1,400	5,000	5,000	5,000	5,000
661-454-000-943.000 Equipment Rental - MP	93	668	0	0	0	0
661-454-000-946.000 Office Equipment Rental	124	141	200	200	0	0
661-454-000-960.000 Education & Training	0	250	4,000	4,000	4,000	4,000
661-454-000-964.000 Refunds	300,000	0	0	0	0	0
661-454-000-965.101 Admin.-General Fund	35,617	31,574	35,617	31,574	31,574	31,574
	462,811	134,859	244,639	241,337	263,789	263,789
Capital Outlay:						
661-454-000-971.000 Depreciation	312,662	244,113	312,662	244,113	244,113	244,113
661-454-000-976.000 Building Addition	0	0	0	0	0	0
661-454-000-982.000 Machinery & Equipment	0	5,419	310,500	475,734	500,000	500,000
661-454-000-984.000 Software	0	0	2,100	2,100	2,100	2,100
	312,662	249,532	625,262	721,947	746,213	746,213
Total Expenditures	1,528,128	1,299,225	1,779,246	1,891,882	1,928,642	1,928,642

(663) Equipment Revolving Fund

PURPOSE - This Fund is used to record the purchase of certain data processing and other equipment and its subsequent rental to the MIS Department as well as other General Fund departments which use the equipment.

CHARACTER - Money to purchase the equipment is provided through loans from the Workers Compensation Fund. Interest rates on the loan amounts are based on market rates at the time of each loan . The rental charges to the various departments are set equal to the annual loan repayment amount.

AUTHORITY - This Fund was established by Resolution adopted on November 9, 1993.

City of Jackson Fiscal Year 2013/14 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 663 Equipment Revolving Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	23,798	55,300	43,880	43,880	50,561	50,561
Expenditures	23,798	55,300	43,880	43,880	50,561	50,561
Excess of Revenues Over (Under) Expenditures			0	0	0	0
Add: Proceeds of Loan			30,000	19,267	0	0
Depreciation			41,358	41,358	48,777	48,777
Less: Acquisition of fixed assets			(30,000)	(19,267)	0	0
Payment of loan principal			(41,358)	(41,358)	(48,777)	(48,777)
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 2013/14 Adopted Budget
Revenue Detail

Fund 663 Equipment Revolving Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Proposed
663-000-000-626.000 Charges For Goods/Service	23,798	55,300	43,880	43,880	50,561	50,561
Total Revenues	23,798	55,300	43,880	43,880	50,561	50,561

Expenditure Detail

Fund 663 Equipment Revolving Fund
Dept 326 Equipment Revolving

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Proposed
Capital Outlay:						
663-326-000-971.000 Depreciation	22,432	51,934	41,358	41,358	48,777	48,777
	22,432	51,934	41,358	41,358	48,777	48,777
Debt Service:						
663-326-000-995.000 Interest	1,366	3,366	2,522	2,522	1,784	1,784
	1,366	3,366	2,522	2,522	1,784	1,784
Total Expenditures	23,798	55,300	43,880	43,880	50,561	50,561

(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 2013/14 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 677 Workers Compensation Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	294,217	289,808	280,000	276,000	280,000	280,000
Expenditures	554,658	186,228	133,798	315,128	251,300	251,300
Revenues Over (Under) Expenses	(260,441)	103,580	146,202	(39,128)	28,700	28,700
Working Capital - Beginning of Year	1,274,182	1,013,741	1,117,321	1,117,321	1,078,193	1,078,193
Working Capital - End of Year	1,013,741	1,117,321	1,263,523	1,078,193	1,106,893	1,106,893

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

Fund 677 Workers Compensation Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Proposed
677-000-000-664.000 Interest	47,237	35,981	45,000	36,000	40,000	40,000
677-000-000-685.000 Insurance Refund	26,121	46,099	25,000	40,000	40,000	40,000
677-000-000-699.101 Cont.-All Funds	220,859	207,728	210,000	200,000	200,000	200,000
Total Revenues	294,217	289,808	280,000	276,000	280,000	280,000

Expenditure Detail

Fund 677 Workers Compensation Fund

Dept 677 Workers Compensation Insurance

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Proposed
Materials & Supplies:						
677-677-000-755.000 Safety Supplies	0	0	150	150	150	150
	0	0	150	150	150	150
Contractual And Other:						
677-677-000-808.000 Audit Fees	564	413	425	135	150	150
677-677-000-917.002 Workers Comp. Claims	6,894	136,299	80,000	260,000	200,000	200,000
677-677-000-917.003 Workers Comp. Fee	38,977	43,538	45,000	48,843	45,000	45,000
677-677-000-964.000 Refunds (W/C Contrib.)	500,000	0	0	0	0	0
677-677-000-965.101 Admin.-General Fund	8,223	5,978	8,223	6,000	6,000	6,000
	554,658	186,228	133,648	314,978	251,150	251,150
Total Expenses	554,658	186,228	133,798	315,128	251,300	251,300

(678) Prescription Drug Fund

PURPOSE- This Fund is used to record the activity of the City's self-insured prescription drug program.

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

AUTHORITY - The Prescription Drug Fund was established on May 1, 2006, the effective date of the City's executed contract with Script GuideRX, who administers the City's Prescription Drug Program.

City of Jackson Fiscal Year 2013/14 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 678 Prescription Drug Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	756,824	898,013	356,050	582,050	508,050	508,050
Expenditures	861,265	862,852	395,250	645,380	508,650	508,650
Revenues Over (Under) Expenses	(104,441)	35,161	(39,200)	(63,330)	(600)	(600)
Working Capital - Beginning of Year	133,646	29,205	64,366	64,366	1,036	1,036
Working Capital - End of Year	29,205	64,366	25,166	1,036	436	436

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

Fund 678 Prescription Drug Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Proposed
678-000-000-664.000 Interest	29	10	50	50	50	50
678-000-000-685.000 Insurance Refund	0	0	0	0	0	0
678-000-000-685.678 Rebates & Refunds	9,220	40,204	15,000	25,000	25,000	25,000
678-000-000-699.101 Cont.-All Funds	747,575	857,799	216,000	477,000	483,000	483,000
678-000-000-699.679 Cont.-Health Care Ded. Fd.	0	0	125,000	80,000	0	0
Total Revenues	756,824	898,013	356,050	582,050	508,050	508,050

Expenditure Detail

Fund 678 Prescription Drug Fund
Dept 678 Prescription Drug

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Proposed
Contractual And Other:						
678-678-000-808.000 Audit Fees	688	641	650	630	650	650
678-678-000-917.005 Prescription Drug Claims	827,009	839,122	381,600	616,750	480,000	480,000
678-678-000-917.006 Script Guide (TPA) Fee	25,568	15,089	5,000	20,000	20,000	20,000
678-678-000-965.101 Admin.-General Fund	8,000	8,000	8,000	8,000	8,000	8,000
	861,265	862,852	395,250	645,380	508,650	508,650
Total Expenses	861,265	862,852	395,250	645,380	508,650	508,650

(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 2013/14 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 679 Health Care Insurance Deductible Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	91,781	115,368	414,400	259,600	391,000	391,000
Expenditures	146,780	222,075	384,250	284,259	344,275	344,275
Revenues Over (Under) Expenses	(54,999)	(106,707)	30,150	(24,659)	46,725	46,725
Working Capital - Beginning of Year	458,949	403,950	297,243	297,243	272,584	272,584
Working Capital - End of Year	403,950	297,243	327,393	272,584	319,309	319,309

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

Fund 679 Health Care Insurance Deductible Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Proposed
679-000-000-664.000 Interest	2,531	1,950	3,000	2,000	2,500	2,500
679-000-000-685.000 Insurance Refund	0	0	0	0	0	0
679-000-000-698.000 Miscellaneous	0	0	0	0	0	0
679-000-000-699.101 Cont.-All Funds	89,250	113,418	411,400	257,600	388,500	388,500
Total Revenues	91,781	115,368	414,400	259,600	391,000	391,000

Expenditure Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Proposed
Contractual And Other:						
679-679-000-719.999 Health Insurance Adjustments	0	153,625	0	0	0	0
679-679-000-808.000 Audit Fees	218	221	250	259	275	275
679-679-000-917.008 Health Deductible Claims	42,562	64,229	250,000	200,000	240,000	240,000
679-679-000-917.009 Admin. (TPA) Fees	0	0	5,000	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	0	125,000	80,000	0	0
679-679-000-999.736 Contrib.-Pub Emp Health	100,000	0	0	0	100,000	100,000
	146,780	222,075	384,250	284,259	344,275	344,275
Total Expenses	146,780	222,075	384,250	284,259	344,275	344,275

(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 Fiscal Year 2013/14 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 680 Health Care Insurance Deductible-Fire Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	176,059	168,625	0	154,953	178,000	178,000
Expenditures	150,404	134,427	0	139,000	139,000	139,000
Revenues Over (Under) Expenses	25,655	34,198	0	15,953	39,000	39,000
Working Capital - Beginning of Year	(64,007)	(38,352)	(4,154)	(4,154)	11,799	11,799
Working Capital - End of Year	(38,352)	(4,154)	(4,154)	11,799	50,799	50,799

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

Fund 680 Health Care Insurance Deductible - Fire Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Proposed
680-000-000-664.000 Interest	0	8	0	0	0	0
680-000-000-685.000 Insurance Refund	0	0	0	0	0	0
680-000-000-698.000 Miscellaneous	0	0	0	0	0	0
680-000-000-699.101 Cont.-General Fund	176,059	168,617	0	154,953	178,000	178,000
Total Revenues	176,059	168,625	0	154,953	178,000	178,000

Expenditure Detail

Fund 680 Health Care Insurance Deductible - Fire Fund

Dept 680 Health Care Deductible - Fire

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Proposed
Contractual And Other:						
680-680-000-808.000 Audit Fees	0	0	0	0	0	0
680-680-000-917.008 Health Deductible Claims	136,940	121,623	0	127,000	127,000	127,000
680-680-000-917.009 Admin. (TPA) Fees	13,464	12,804	0	12,000	12,000	12,000
680-680-000-965.101 Admin.-General Fund	0	0	0	0	0	0
	150,404	134,427	0	139,000	139,000	139,000
Total Expenses	150,404	134,427	0	139,000	139,000	139,000

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 2013/14 Adopted Budget Analysis of Changes in Fund Balance

Fund 702 County & School Tax Collection Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	15,452	8,781	20,000	10,000	15,000	15,000
Expenditures	15,452	8,781	20,000	10,000	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 2013/14 Adopted Budget
Revenue Detail

Fund 702 County & School Tax Collection Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
702-000-000-664.000 Interest	15,452	8,781	20,000	10,000	15,000	15,000
Total Revenues	15,452	8,781	20,000	10,000	15,000	15,000

Expenditure Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Contractual And Other:						
702-702-000-999.101 Cont.-General Fund	15,452	8,781	20,000	10,000	15,000	15,000
	15,452	8,781	20,000	10,000	15,000	15,000
Total Expenditures	15,452	8,781	20,000	10,000	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 2013/14 Adopted Budget Analysis of Changes in Fund Balance

Fund 711 Cemetery Perpetual Maintenance Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	80,560	81,774	85,100	77,100	80,100	80,100
Expenditures	55,297	51,827	60,100	52,100	55,100	55,100
Excess of Revenues Over (Under) Expenditures	25,263	29,947	25,000	25,000	25,000	25,000
Fund Balance - Beginning of Year	1,820,762	1,846,025	1,875,972	1,875,972	1,900,972	1,900,972
Fund Balance - End of Year	1,846,025	1,875,972	1,900,972	1,900,972	1,925,972	1,925,972

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

Fund 711 Cemetery Perpetual Maintenance Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
711-000-000-642.000 Charges For Services-Sales	37,494	21,828	25,000	25,000	25,000	25,000
711-000-000-664.000 Interest	134	81	100	100	100	100
711-000-000-664.300 Interest - Madison	55,297	51,826	60,000	52,000	55,000	55,000
711-000-000-693.300 Gain/Loss On Sales - Madisc	5,991	978	0	0	0	0
711-000-000-697.300 Unrealized Gain - Madison	-18,356	7,061	0	0	0	0
Total Revenues	80,560	81,774	85,100	77,100	80,100	80,100

Expenditure Detail

Fund 711 Cemetery Perpetual Maintenance Fund

Dept 711 Cemetery Trust

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Contractual And Other:						
711-711-000-956.300 Administration - Madison	9,130	9,405	9,800	9,800	10,000	10,000
711-711-000-999.101 Cont.-General Fund	46,167	42,422	50,300	42,300	45,100	45,100
	55,297	51,827	60,100	52,100	55,100	55,100
Total Expenditures	55,297	51,827	60,100	52,100	55,100	55,100

(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 2013/14 Adopted Budget Analysis of Changes in Fund Balance

Fund 718 Ella W. Sharp Endowment Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	44,654	37,567	82,000	67,250	68,550	68,550
Expenditures	40,724	40,911	42,800	28,050	28,550	28,550
Excess of Revenues Over (Under) Expenditures	3,930	(3,344)	39,200	39,200	40,000	40,000
Fund Balance - Beginning of Year	1,169,071	1,173,001	1,169,657	1,169,657	1,208,857	1,208,857
Fund Balance - End of Year	1,173,001	1,169,657	1,208,857	1,208,857	1,248,857	1,248,857

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

Fund 718 Ella W. Sharp Endowment Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
718-000-000-664.000 Interest	2,519	2,260	2,000	2,029	1,750	1,750
718-000-000-665.000 Bond Interest	37,458	37,899	40,000	25,267	26,000	26,000
718-000-000-666.000 Dividends	747	752	800	754	800	800
718-000-000-697.000 Unrealized Gain (Loss)	3,930	0	39,200	39,200	40,000	40,000
718-000-000-693.000 Gain/Loss On Sales	0	-3,344	0	0	0	0
Total Revenues	44,654	37,567	82,000	67,250	68,550	68,550

Expenditure Detail

Fund 718 Ella W. Sharp Endowment Fund
Dept 718 Ella W. Sharp Endowment

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Contractual And Other:						
718-718-000-999.208 Cont.-Sharp Park Oper. Fd	40,724	40,911	42,800	28,050	28,550	28,550
	40,724	40,911	42,800	28,050	28,550	28,550
Total Expenditures	40,724	40,911	42,800	28,050	28,550	28,550

(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 2013/14 Adopted Budget Analysis of Changes in Fund Balance

Fund 731 Employees Retirement System Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	7,522,691	2,360,275	4,183,000	4,145,750	4,623,636	4,623,636
Expenditures	3,170,517	3,515,146	3,500,000	3,600,000	3,700,000	3,700,000
Excess of Revenues Over (Under) Expenditures	4,352,174	-1,154,871	683,000	545,750	923,636	923,636
Fund Balance - Beginning of Year	29,284,471	33,636,645	32,481,774	32,481,774	33,027,524	33,027,524
Fund Balance - End of Year	33,636,645	32,481,774	33,164,774	33,027,524	33,951,160	33,951,160

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

Fund 731 Employees Retirement System Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
731-000-000-664.000 Interest	-286	615	8,000	5,000	5,000	5,000
731-000-000-666.000 Dividends	222,945	306,787	300,000	310,000	325,000	325,000
731-000-000-677.000 Employee Contributions	596,033	665,849	625,000	700,000	917,000	917,000
731-000-000-693.000 Gain/Loss On Sales	3,285,352	426,551	1,500,000	1,000,000	1,000,000	1,000,000
731-000-000-697.000 Unrealized Gain-Investments	2,666,666	142,725	1,000,000	1,250,000	1,250,000	1,250,000
731-000-000-699.101 Cont.-All Funds	751,981	817,748	750,000	880,750	1,126,636	1,126,636
Total Revenues	7,522,691	2,360,275	4,183,000	4,145,750	4,623,636	4,623,636

Expenditure Detail

Fund 731 Employees Retirement System Fund

Dept 731 Pensioners-General

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Contractual And Other:						
731-731-000-874.000 Retirement Benefits	2,893,947	3,222,616	3,200,000	3,300,000	3,400,000	3,400,000
731-731-000-956.000 Administration	194,517	187,114	200,000	200,000	200,000	200,000
731-731-000-964.000 Refunds	82,053	105,416	100,000	100,000	100,000	100,000
	3,170,517	3,515,146	3,500,000	3,600,000	3,700,000	3,700,000
Total Expenditures	3,170,517	3,515,146	3,500,000	3,600,000	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 2013/14 Adopted Budget Analysis of Changes in Fund Balance

Fund 732 Policemen's & Firemen's Pension Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	1,362,195	347,964	971,431	971,431	978,096	978,096
Expenditures	1,098,494	1,018,206	990,000	1,000,598	979,105	979,105
Excess of Revenues Over (Under) Expenditures	263,701	(670,242)	(18,569)	(29,167)	(1,009)	(1,009)
Fund Balance - Beginning of Year	3,654,482	3,918,183	3,247,941	3,247,941	3,218,774	3,218,774
Fund Balance - End of Year	3,918,183	3,247,941	3,229,372	3,218,774	3,217,765	3,217,765

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

Fund 732 Policemen's & Firemen's Pension Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
732-000-000-664.000 Interest	31,320	24,397	30,000	30,000	30,000	30,000
732-000-000-666.000 Dividends	47,487	44,671	42,000	42,000	42,000	42,000
732-000-000-666.000 Gain/Loss On Sales	287,012	66,778	100,000	100,000	100,000	100,000
732-000-000-697.000 Unrealized Gain	496,376	-287,882	200,000	200,000	200,000	200,000
732-000-000-699.101 Cont.-General Fund	500,000	500,000	599,431	599,431	606,096	606,096
Total Revenues	1,362,195	347,964	971,431	971,431	978,096	978,096

Expenditure Detail

Fund 732 Policemen's & Firemen's Pension Fund

Dept 732 Pensioners-Police/Fire

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Contractual And Other:						
732-732-000-874.000 Retirement Benefits	1,058,336	982,508	950,000	960,598	939,105	939,105
732-732-000-956.000 Administration	40,158	35,698	40,000	40,000	40,000	40,000
	1,098,494	1,018,206	990,000	1,000,598	979,105	979,105
Total Expenditures	1,098,494	1,018,206	990,000	1,000,598	979,105	979,105

(733) Policemen's and Firemen's Pension - Act 345 Fund

PURPOSE - This Fund is used to account for the activities relating to the operation of City's Act 345 Policemen's and Firemen's Pension Plan.

CHARACTER - Membership to the plan is available to police officers and fire fighters who are regular City employees and were hired after July 1, 1973. Revenue for the Fund is derived from member contributions, City contributions, interest, dividends and other income from investments of the Pension Fund. Plan members contribute 7.5% of annual compensation. City contributions are funded by a tax levy approved by the voters on May 14, 1974. This contribution is actuarially computed so that, together with member contributions, sufficient funds exist to fully fund the costs of benefits likely to be paid on account of service rendered during the current year and to finance the unfunded costs of benefits likely to be paid on account of prior years service over a period of forty years.

AUTHORITY - This Fund was established on July 1, 1974, by Ordinance No. 297 adopted by the City Commission on July 9, 1974, as a result of a Special Municipal Election on May 14, 1974.

City of Jackson Fiscal Year 2013/14 Adopted Budget Analysis of Changes in Fund Balance

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

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	10,662,337	1,938,813	7,200,342	7,100,342	7,503,947	7,503,947
Expenditures	5,821,263	5,377,570	4,875,000	5,400,000	5,510,000	5,510,000
Excess of Revenues Over (Under) Expenditures	4,841,074	-3,438,757	2,325,342	1,700,342	1,993,947	1,993,947
Fund Balance - Beginning of Year	29,785,874	34,626,948	31,188,191	31,188,191	32,888,533	32,888,533
Fund Balance - End of Year	34,626,948	31,188,191	33,513,533	32,888,533	34,882,480	34,882,480

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
733-000-000-664.000 Interest	274,829	254,845	280,000	280,000	280,000	280,000
733-000-000-666.000 Dividends	361,436	354,031	350,000	350,000	350,000	350,000
733-000-000-677.000 Employee Contributions	688,364	592,551	700,000	600,000	600,000	600,000
733-000-000-693.000 Gain/Loss On Sales	3,048,486	547,247	1,000,000	1,000,000	1,000,000	1,000,000
733-000-000-697.000 Unrealized Gain-Investments	3,516,422	-2,653,389	2,000,000	2,000,000	2,000,000	2,000,000
733-000-000-699.101 Cont.-General Fund	2,772,800	2,843,528	2,870,342	2,870,342	3,273,947	3,273,947
Total Revenues	10,662,337	1,938,813	7,200,342	7,100,342	7,503,947	7,503,947

Expenditure Detail

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

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Contractual And Other:						
733-733-000-874.000 Retirement Benefits	5,153,102	4,918,748	4,500,000	5,000,000	5,100,000	5,100,000
733-733-000-956.000 Administration	303,592	321,066	300,000	325,000	330,000	330,000
733-733-000-964.000 Refunds	364,569	137,756	75,000	75,000	80,000	80,000
	5,821,263	5,377,570	4,875,000	5,400,000	5,510,000	5,510,000
Total Expenditures	5,821,263	5,377,570	4,875,000	5,400,000	5,510,000	5,510,000

(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 2013/14 Adopted Budget Analysis of Changes in Fund Balance

Fund 736 Public Employee Health Care Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	191,915	-244	40,000	40,000	180,000	180,000
Expenditures	22,147	0	8,000	13,650	0	0
Excess of Revenues Over (Under) Expenditures	169,768	-244	32,000	26,350	180,000	180,000
Fund Balance - Beginning of Year	418,340	588,108	587,864	587,864	614,214	614,214
Fund Balance - End of Year	588,108	587,864	619,864	614,214	794,214	794,214

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

Fund 736 Public Employee Health Care Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
736-000-000-697.000 Unrealized Gain-Investments	91,915	-244	40,000	40,000	80,000	80,000
736-000-000-699.679 Contrib.-HC Insurance Ded.	100,000	0	0	0	100,000	100,000
Total Revenues	191,915	-244	40,000	40,000	180,000	180,000

Expenditure Detail

Fund 736 Public Employee Health Care Fund
Dept 747 Retirees Health

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Contractual And Other:						
736-747-000-956.000 Administration	22,147	0	8,000	13,650	0	0
	22,147	0	8,000	13,650	0	0
Total Expenditures	22,147	0	8,000	13,650	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 2013/14 Adopted Budget Analysis of Changes in Fund Balance

Fund 895 Special Assessment Fund

	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 Adopted
Revenues	254,958	223,209	649,247	595,042	256,700	256,700
Expenditures	306,226	343,536	649,247	595,042	256,700	256,700
Excess of Revenues Over (Under) Expenditures	(51,268)	(120,327)	0	0	0	0
Fund Balance - Beginning of Year	(786,428)	(837,696)	(958,023)	(837,696)	(837,696)	(837,696)
Fund Balance - End of Year	(837,696)	(958,023)	(958,023)	(837,696)	(837,696)	(837,696)

City of Jackson
Fiscal Year 2013/14 Adopted Budget
Revenue Detail

Fund 895 Special Assessment Fund

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 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	-51,268	-120,327	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.	214,107	158,951	404,522	354,407	53,000	53,000
895-000-000-672.203 Spec. Assessment-Local St.	92,119	137,125	195,666	193,235	156,300	156,300
895-000-000-672.586 Spec. Assessment-Parking	0	47,460	49,059	47,400	47,400	47,400
Total Revenues	254,958	223,209	649,247	595,042	256,700	256,700

Expenditure Detail

Fund 895 Special Assessment Fund
Dept 895 Special Assessments

Account Description	2010/11 Actual	2011/12 Actual	2012/13 Adopted	2012/13 Projected	2013/14 Proposed	2013/14 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	214,107	158,951	404,522	354,407	53,000	53,000
895-895-000-999.203 Cont.-Local Street Fund	92,119	137,125	195,666	193,235	156,300	156,300
895-895-000-999.586 Cont.-Parking Assessment Fd.	0	47,460	49,059	47,400	47,400	47,400
	306,226	343,536	649,247	595,042	256,700	256,700
Total Expenditures	306,226	343,536	649,247	595,042	256,700	256,700