



CITY OF

JACKSON

2012- 2013 ADOPTED BUDGET



CITY OF JACKSON, MICHIGAN

Adopted Budget

For The Fiscal Year Ended June 30, 2013

INTRODUCTORY SECTION

City of Jackson
Fiscal Year 2012/13 Adopted Budget
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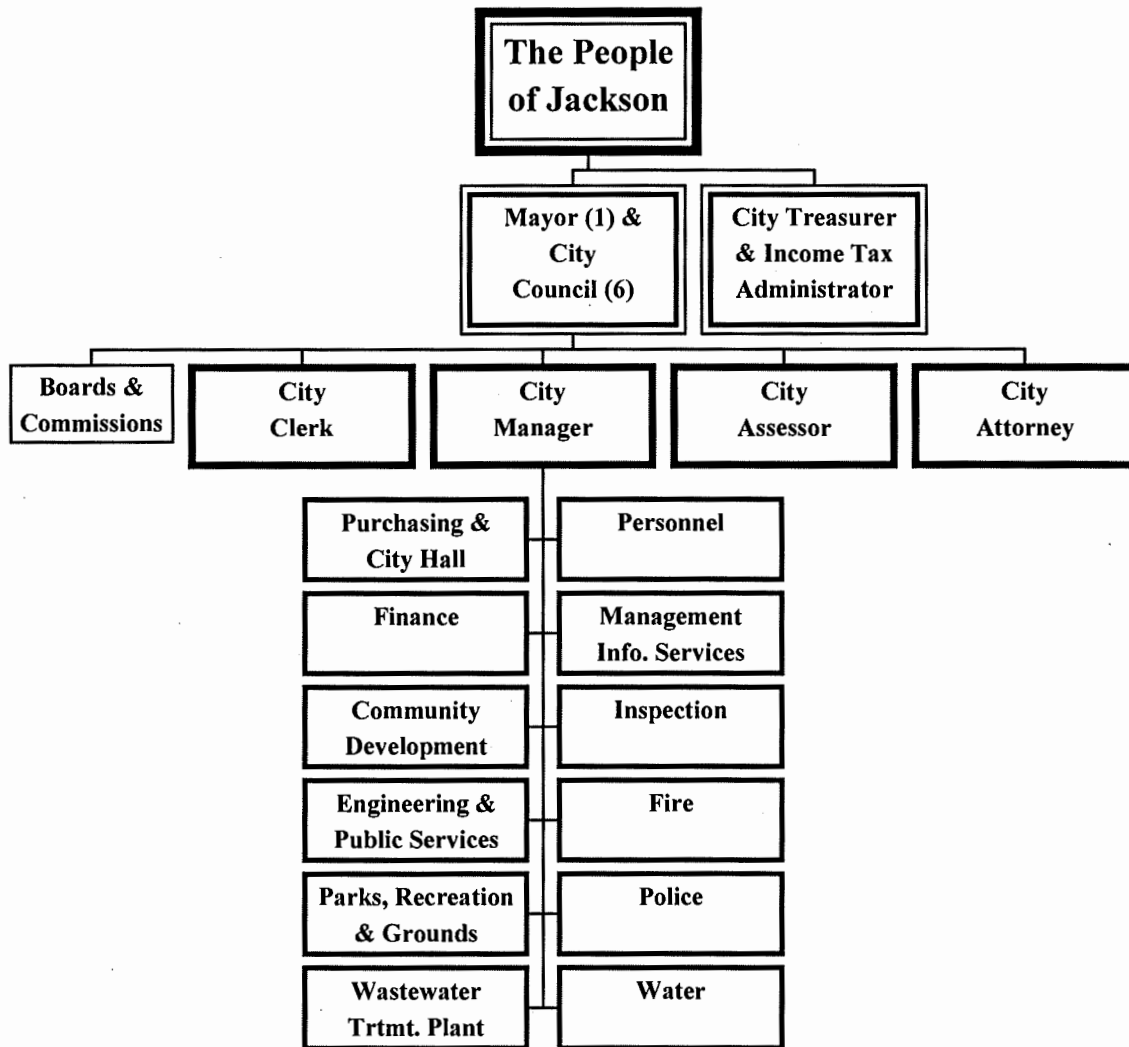
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City of Jackson, Michigan Organizational Chart



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



CITY COUNCIL

Martin J. Griffin, Mayor

Carl L. Breeding	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

Laurence R. Shaffer, City Manager

Patrick H. Burtch	Deputy City Manager/Community Development Director
Crystal Dixon (County)	Director of Human Resources
Jon Dowling	City Engineer/Director of Public Services
Lynn Fessel	City Clerk
Julius Giglio	City Attorney
Matthew Heins	Police Chief
Philip J. Hones	Finance Director
Todd S. Knepper	Utilities Director
Kelli Hoover	Director of Parks, Recreation & Grounds
David Taylor	City Assessor
David D. Wooden	Deputy Fire Chief
Andrew J. Wrozek, Jr.	City Treasurer/Income Tax Administrator



BUDGET HIGHLIGHTS

FOR FISCAL YEAR 2012/13

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, 2012, and ending June 30, 2013.

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

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

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

TIMETABLE

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

- April 16** - Submission of the City Manager's Proposed Budget to the Finance Committee/City Council.
- May 15** - Public Hearing on the Budget
- May 22** - Adoption of the Budget (Actual adoption occurred on May 29th)

FUND OVERVIEW

General Fund

The projected fund balance for June 30, 2013 is \$ 1,276,957 or 6.3 % 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 \$2.9 million in budgeted surplus, or 14.2 % of General Fund expenditures. It is the City's desire to maintain a 15% surplus with that amount never falling below 10 % as a minimum.

The City continues to work with reduced staffing levels in nearly all expenditure functions as a result of its effort to deal with the prior fiscal year loss of statutory revenue sharing that initially eliminated all of approximately \$ 2.1 million. 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 proposed by the State. In addition, the City's income tax revenues continue to show signs of improvement after a \$ 1.2 million decline in fiscal year 2010, when income taxes had declined to levels not seen since 1997. Property tax revenues continue to fall as a result of the City's tax base decline from \$ 591 million in taxable value to \$ 566 million – a decrease of 4.4 %. This will be the fourth straight fiscal year the City has seen such declines.

FUND OVERVIEW (Continued)

Major Street and Local Street Funds

Approximately \$8.3 million in street and bridge construction is included in the Major and Local Street Funds' budgets as well as over \$1.1 million in street and bridge maintenance for 2012/13.

Public Improvement Fund

Funding of Major and Local Street Construction (\$704,109) and Capital Projects Fund requests (\$ 375,000) make up the bulk of funding uses from the Public Improvement Fund.

Capital Projects Fund

Completion of the Improvements to the Sharp Park Golf Course Project (\$167,212) comprises the single largest capital project for 2012/13. Other projects/programs expected to be undertaken or completed in 2012/13 include the Parks Improvements-Citywide Program (\$ 70,000), the Sharp Park Pool Improvements Project (\$ 65,000), the Boos Center Improvements Project (\$ 50,000) and the continuation of the Ash Tree Removal and Replanting Program through the City's Forestry division (\$25,000).

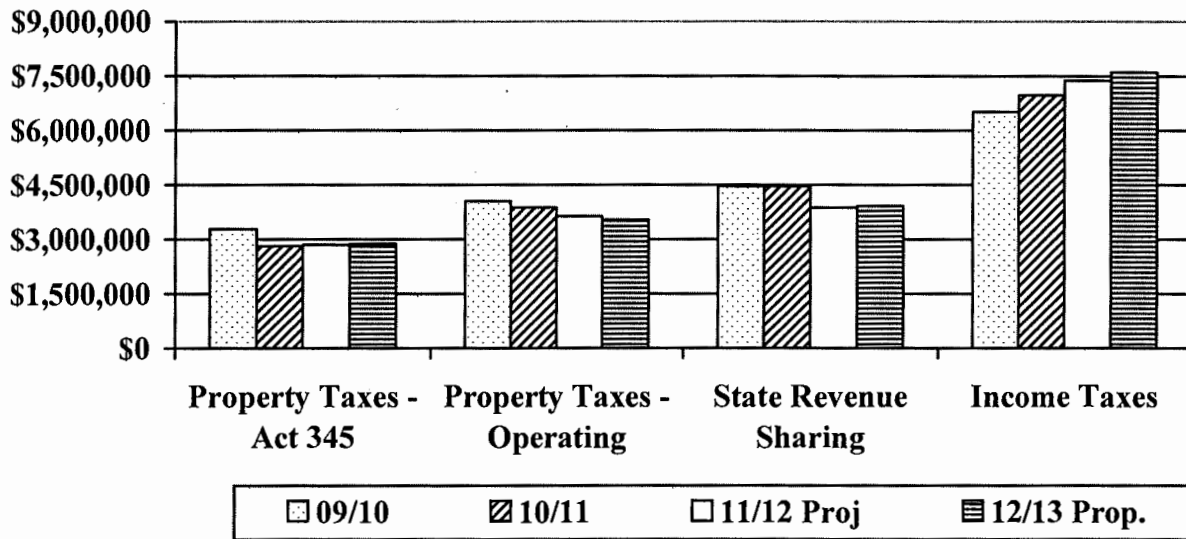
Sewer and Water Funds

The current fiscal year average water and sewer rate increase is approximately 10.1%. The City Council approved rate increases for the water, sewer and storm water utilities on June 12, 2012. Both the water and sewer rates will increase, for an average residential user, 2.65% as of July 1st. It is the desire of the City Council to keep these rate increases at or below the annual Consumer Price Index, which for 2011 was 3.0%.

REVENUES

- General operating property tax revenues are projected to decrease approximately 2.8% largely as a result of a 4.4% decline in the City's tax base but offset somewhat by the reduction in amounts that are "captured" by the DDA TIF as well as various brownfield redevelopment projects. No Headlee rollback is anticipated. The City's Act 345 tax levy, used to fund the Policemen's and Firemen's Pension-Act 345 System, will increase slightly, by \$26,814, as a result of the increase in the actuarially computed contribution requirement. The actual Act 345 millage rate will increase from 5.25 to 5.46 mills due largely to the decline in tax base.
- The Proposed Budget for 2012/13 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 \$ 1.475 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 \$ 2.41 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 \$ 3.9 million twelve years later.
- Income taxes are projected to continue to show modest recovery from fiscal year 2010. The current unemployment rate as of February, 2012 of 12.7% reflects a decline of nearly one-fourth of the corresponding rate from one year ago of 15.7%. In addition, employment levels have increased to 14,258 from 13,745 for the same time period – an increase of 513 workers employed, or 3.7%. Actual income tax collections through March of this year, when using trend analysis of collection data for the last eleven fiscal years, indicate the City can expect to increase current income tax revenues by approximately \$ 400,000 over last year. Considering all these factors, the projected income tax revenue amount for the current fiscal year is projected to reach \$ 7.375 million and continue to increase to \$ 7.6 million for next fiscal year, which represents a 3 % increase over the current projection.

REVENUES (Continued)



EXPENSES

GENERAL FUND

Legislative & General Government

- A 1.9 % increase from projected 2011/12 expenditures. There are no budgeted wage increases for the MAPE bargaining unit (contract expired 6/30/11) and a 2% increase for non-union employees. The non-union employee group has not had a wage increase since July 1, 2008. Health insurance rates used in the budget estimates for 2012/13, which include prescription coverage, reflect a 10% increase over the current year and an employee cost share of 20% for all affected employees.
- Continuation of the Mayor and City Council salaries, per LOCC recommendation from the prior year.
- Elimination of the vacant part-time Assistant City Assessor position and replacement with a part-time Appraiser position at a lower grade with more hours.
- Return of Deputy City Attorney back to full-time with additional funding coming from code enforcement activities.
- Continuation into the second full year of the consolidation of the Personnel Department (eff. 4/25/11) with the County. Savings are estimated to approximate \$ 120,000 annually.
- The MIS Department proposed budget for 2012/13 includes the first payment on the replacement of its backup server, which was performed in the current fiscal year, and plans to replace the exchange server, which handles the entire city’s email system, are being made for 2012/13. Both purchases are being financed internally through the City’s Equipment Revolving Fund #663.
- The addition of \$ 25,000 for website development in the MIS Department.
- The elimination of the full-time Building Maintenance Supervisor position in the City Hall & Grounds activity due to retirement with replacement with a part-time position.
- Administration of the City’s two cemeteries – Woodland and Mt. Evergreen – has been placed back under the Parks, Recreation and Grounds Department effective in the spring of 2012.
- 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.

EXPENSES (Continued)

Police Department

- A 3.0% increase from current projected 2011/12 expenditures in the general Police Department Activity.
- As with all other departments, there are no union wage increases proposed other than normal step increases. 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 that have been changed from those current budgeted levels are as follows:
 - An increase of 6 Patrol Officer positions – from 27 to 33. This includes the transfer of 3 positions that had been funded as part of the COPS Grant Fund and are required to be retained following the expiration of that three year grant agreement.
 - A reduction of Police Sergeant positions – from 9 to 7.
 - An increase of 1 Communication Specialist position – from 4 to 5.
- Fuel costs are projected to increase \$ 35,477, or 32 %, over actual 2011 expenditures.
- Second 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.
- Historically the Department has routinely replaced four patrol vehicles annually in an effort to avoid high maintenance costs. The severe budget cuts implemented last fiscal year required the suspension of this practice for the current fiscal year, however, funds are included the renewal of this annual capital outlay in the amount of \$ 76,000 for 2012/13.

Fire Department

- An 8.1% overall decrease from current budgeted 2011/12 expenditures. Proposed expenditures have declined \$ 269,726, however, \$ 240,588, or 7.2% of this decrease is attributable to reductions in health care and allocated pension costs.
- Budgeted staffing levels within the General Fund that have remained unchanged from the current levels.
- Phone system upgrade, making their system compatible with that of other departments, included at \$ 15,955.

Other Public Safety

- The City's scheduled contribution to the Police and Fire Pension in the current fiscal year is \$ 500,000 and will increase to \$ 599,431 in fiscal year 2013 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 the final of three payments for the purchase of a truck with plow in the Parks and Facilities Maintenance Activity (# 101-697).
- Continued operation of the Sharp Park Pool with community donations will likely be sufficient to offset the portion of operation expenditures requiring General Fund subsidy. As indicated earlier, some Capital Project Fund monies are available for some immediately needed capital improvements. It is hoped that these funds will enable the pool to continue to operate until a long-term capital improvement plan is formulated.

EXPENSES (Continued)

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 Community Development Department 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 \$ 65,000.
- A newly-created Economic Development Activity (101-728) was added by the City Council during the budget adoption process. 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 economic development and resultant changes may result in the next fiscal year.
- Elimination of funding for the Human Relations Commission.

Contributions to Other Funds

- Continued operating subsidies to the Sharp Park Operating Fund in the reduced amount of \$35,000. 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.
- The Building Department Fund subsidy, which was eliminated in 2010/11, will increase to \$69,310 this year and \$ 99,375 next year. Increased personnel costs and uncollectible demolition expenditures are the major reasons for this subsidy increase.
- Two new funds were established this 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 has adopted a budget resolution authorizing \$ 225,000 in General Fund transfers to the Building Demolitions Fund in the current fiscal year and the proposed budget increases that amount to \$ 500,000 for 2012/13. These funds, together with available Brownfield and CDBG funds, will form the initial funding for the City's Building Demolition Program.

MAJOR STREET FUND

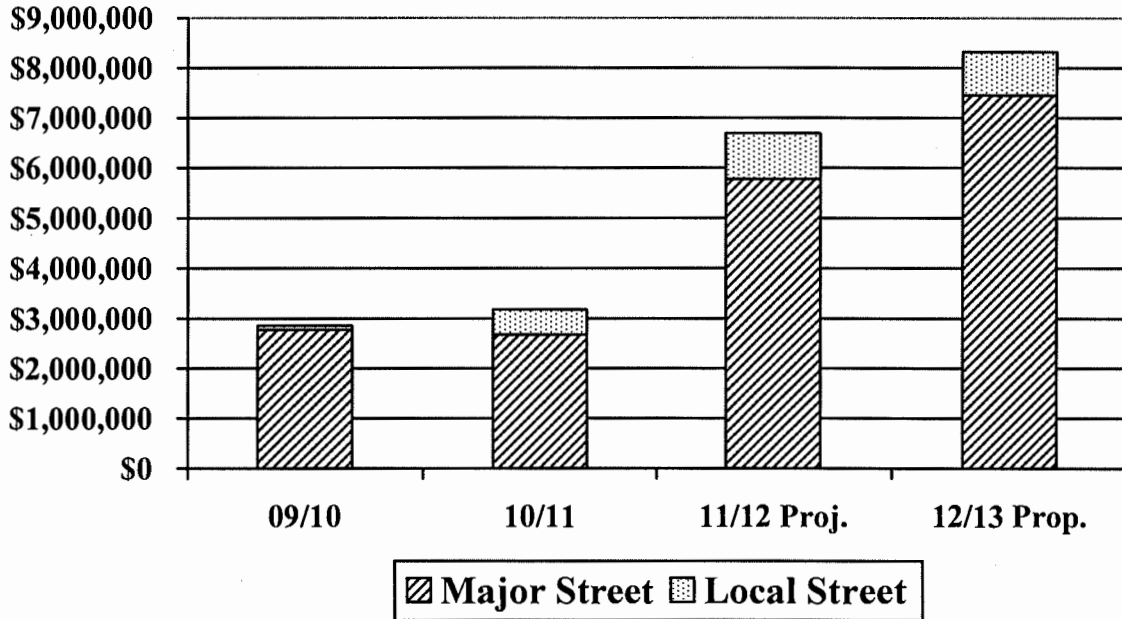
The Major Street Fund budget will provide for street and bridge construction (including State Highway Construction) totaling nearly \$7.5 million in 2012/13. The most significant project is the completion of the West Ave. Bridge from Wildwood to Ganson which is budgeted for over \$ 5.13 million (total \$ 8.72 million) of this amount, or 69 %. Other projects include High: Cooper to Losey (\$ 611,000), Fourth: Linden to Griswold (\$ 597,000), Ganson: Wisner to Jackson (\$ 479,200) as well as some smaller projects (see page 112 and 119 for detail).

LOCAL STREET FUND

Among the various street construction projects planned in the Local Street Fund for 2012/13 are the Durand: South End to Morrell, Homewild: Ellery to Edgewood and Forest: Bend to Edgewood (a complete list of budgeted projects is on page 124).

EXPENSES (Continued)

A graphical summary of Major Street and Local Street expenditures for construction since fiscal year 2009/10 is as follows:



PUBLIC IMPROVEMENT FUND

As indicated previously the Capital Projects Fund (see below) will also receive a transfer in the budgeted amount of \$375,000 to provide funding for various capital improvement projects (see page 210 in the Capital Project Funds section for listing). Also budgeted for fiscal year 2012/13 are transfers in the amount of \$ 529,109 to the Major Street Fund and \$ 175,000 to the Local Street Fund. These transfers will be used to provide funding for various construction projects in the Major Street Fund as well as for various smaller projects in the Local Street Fund (see page 112, 119 and 124 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 (\$167,212) comprises the largest capital project for 2012/13. A summary of this and other projects for both fiscal year 2011/12 and 2012/13 can be seen on page 210.

EXPENSES (Continued)

SEWER FUND

Budgeted Sanitary Sewer Replacement Fund (#405) projects will total \$ 890,011 in fiscal year 2012/13. Details for these specific projects can be found on page 221. Two of the larger projects are the E. Michigan Sewer Lining Project (\$ 264,000) and the Hibbard and Alma Ct. Sewer Separation Project (\$ 229,000).

Pumping station improvements are estimated to cost \$ 300,000 in fiscal year 2013 and will include improvements to the Jackson Crossing and Creglow lift stations. It should be noted that EARP Solar Project is also included in the Sanitary Sewer Replacement Fund (#405) in the amount of \$ 750,000. This project recently failed to get the necessary City Council approval and will not proceed as shown in the proposed budget.

As indicated previously, sewer rate increases for FY 2013 were adopted June 12, 2012, and will increase 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 \$1,103,048. A listing of the streets that are budgeted for water main replacements can be found on page 185.

Other capital improvements scheduled for 2012/13 include two 24" valves outside the WTP (\$ 65,000), meter replacement (\$ 246,000), continuation of the wellhead protection programs and replacement of Meter pickup truck and dump truck.

The 1999 Water Revenue Bonds were refunded in April, 2009. This refunding utilized existing bond cash reserves to pay down the maturity of the original bonds, shortening the final maturity by three years (from 2016 to 2013). In addition, the average interest rate of the refunded bonds – 4.64% - was replaced with an average rate of 3.18% saving the Water Fund an estimated \$65,667 on a present value basis. The Water Fund has only one principal payments remaining - \$ 273,000 in fiscal year 2013 – and all bonded debt will be retired.

Water rates had not increased for five years – since July 1, 2004 - following a three year rate freeze as a result of an agreement to provide water to the State Prison (Blackman Township). Water rates were increased 9.7% in fiscal year 2011, 10.6 % for fiscal year 2012 and are scheduled to be increased, as are the sewer rates, by an average of 2.65% as of July 1, 2012.

SUMMARY

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

Respectfully submitted,



**Laurence Shaffer
City Manager**

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Budget Summary

	Projected Beginning Balance	Revenues	Expenditures	Projected Ending Balance
General Fund	\$ 1,324,042	\$ 20,251,379	\$ 20,298,464	\$ 1,276,957
Special Revenue Funds:				
Major Street	345,292	9,503,721	9,693,083	155,930
Local Street	88,531	1,550,965	1,603,111	36,385
Ella Sharp Park Operating	11,665	692,700	690,279	14,086
Land Acquisition	1,702	40,000	40,000	1,702
Public Improvement	627,907	1,023,300	1,264,621	386,586
Building Department	0	489,475	489,376	99
Housing Code Enforcement	0	861,250	861,250	0
Building Demolition	0	500,000	500,000	0
Budget Stabilization	0	10,000	10,000	0
Drug Law Enforcement	73,292	32,530	43,216	62,606
Byrne Jag Grant	0	17,590	17,590	0
Recreation Activity	114,122	296,000	247,532	162,590
JPS Recreation Millage Program	22,855	222,200	227,956	17,099
2008 Brownfield Revolving Loan	0	875,187	875,187	0
	1,285,366	16,114,918	16,563,201	837,083
Debt Service Funds:				
2003 Michigan Transportation Fund Bond	7	284,705	284,705	7
City Hall	8,949	677,500	676,389	10,060
Building Authority	3,351	132,512	132,512	3,351
2001 DDA TIF	637	550	550	637
2011 DDA TIF Refunding	431	247,925	247,925	431
2012 BRA TIF Refunding	0	406,094	406,094	0
2002 BRA TIF	2,273	0	0	2,273
2007 BRA TIF Refunding	100	695,329	695,329	100
	15,748	2,444,615	2,443,504	16,859
Capital Projects Funds:				
Capital Projects Fund	12,212	375,000	387,212	0
Water Equipment & Replacement	1,495,336	1,506,000	1,907,430	1,093,906
Sanitary Sewer Maintenance	0	512,166	512,166	0
Sanitary Sewer Replacement	2,117,632	654,778	890,011	1,882,399
Wastewater Equipment Replacement	2,757,426	643,000	414,000	2,986,426
Brownfield Redevelopment Authority	1,877,011	1,113,579	1,285,887	1,704,703
Downtown Development Authority Project	669,893	840,548	340,475	1,169,966
	8,929,510	5,645,071	5,737,181	8,837,400
Enterprise Funds:				
Sharp Park Golf Practice Center	27,475	64,500	55,939	36,036
Auto Parking System	1,301	26,300	25,873	1,728
Parking Assessment	38,526	131,989	117,994	52,521
Storm Water Utility	383,421	1,105,520	1,040,019	448,922
Sewer	2,646,970	5,293,615	5,689,722	2,250,863
Water	2,853,771	7,511,331	7,562,345	2,802,757
Parking Deck Fund	1,096,798	257,235	517,980	836,053
	7,048,262	14,390,490	15,009,872	6,428,880

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Budget Summary

	Projected Beginning Balance	Revenues	Expenditures	Projected Ending Balance
Internal Service Funds:				
Public Works Administration	317,049	630,499	624,499	323,049
Engineering Administration	6,216	425,765	422,241	9,740
Local Site Remediation Revolving	528,204	81,522	201,000	408,726
Motor Pool & Garage	911,950	1,337,049	1,466,584	782,415
Equipment Revolving Fund	0	73,880	73,880	0
Workers' Compensation	1,176,595	280,000	133,798	1,322,797
Prescription Drug	39,714	356,050	395,250	514
Health Care Insurance Deductible	439,814	414,400	384,250	469,964
	3,419,542	3,599,165	3,701,502	3,317,205
Trust & Agency Funds:				
County & School Tax Collection	0	20,000	20,000	0
Cemetery Perpetual Maintenance	1,901,025	85,100	60,100	1,926,025
Ella W. Sharp Park Endowment	1,212,178	82,000	42,800	1,251,378
Employees Retirement System	34,319,645	4,183,000	3,500,000	35,002,645
Policemen's & Firemen's Pension	3,750,183	971,431	990,000	3,731,614
Policemen's & Firemen's Pension - Act 345	36,025,476	7,200,342	4,875,000	38,350,818
Public Employee Health Care Fund	608,108	40,000	8,000	640,108
	77,816,615	12,581,873	9,495,900	80,902,588
Special Assessment Funds:				
Special Assessment	(786,428)	649,247	649,247	(786,428)
	(786,428)	649,247	649,247	(786,428)
GRAND TOTAL	\$ 99,052,657	\$ 75,676,758	\$ 73,898,871	\$ 100,830,544

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

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Computation of Tentative 2012 City Tax Base

Ad Valorem (Non-Renaissance Zone) Taxable Value :

Real Property	\$ 467,915,351	
Personal Property	70,454,600	\$ 538,369,951

Ad Valorem (Renaissance Zone) Taxable Value :

Real Property	\$ 89,429,126	
Personal Property	3,448,000	92,877,126
Portion Taxable		25%
		23,219,282

Net Ad Valorem Taxable Value: 561,589,233

Obsolete Property Rehabilitation Act - Frozen 441,118

Neighborhood Enterprise Zone 80,447

Industrial Facilities Tax - New 6,890,650

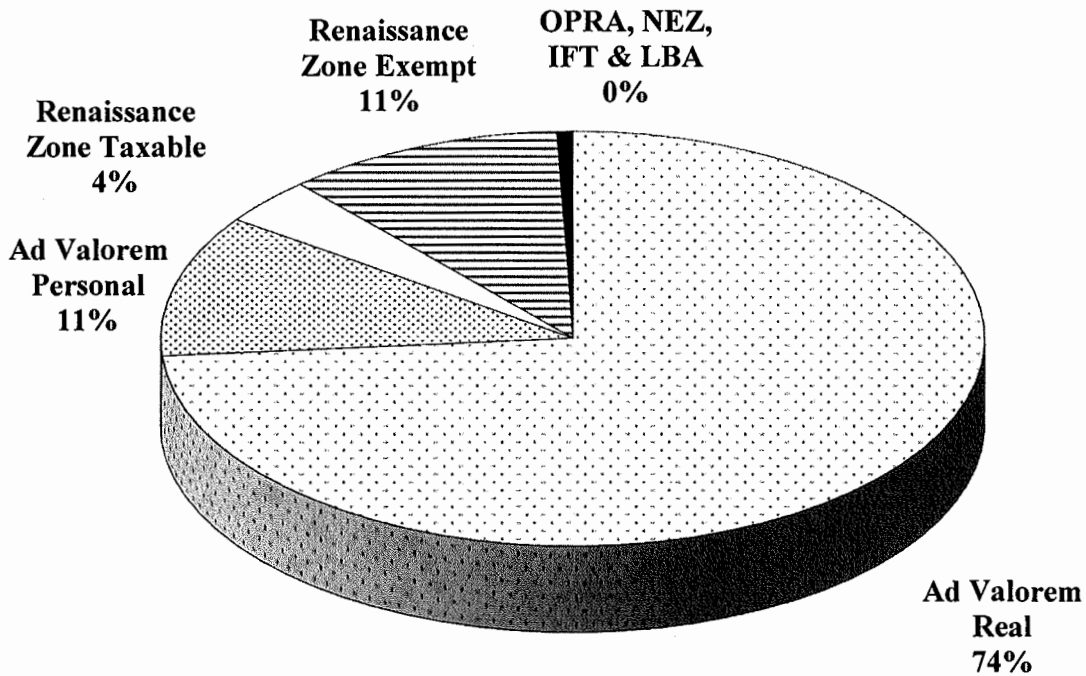
	50%	
		3,445,325

Land Bank Authority 209,200

	50%	
		104,600

Total Tentative 2012 City Tax Base \$ 565,660,723

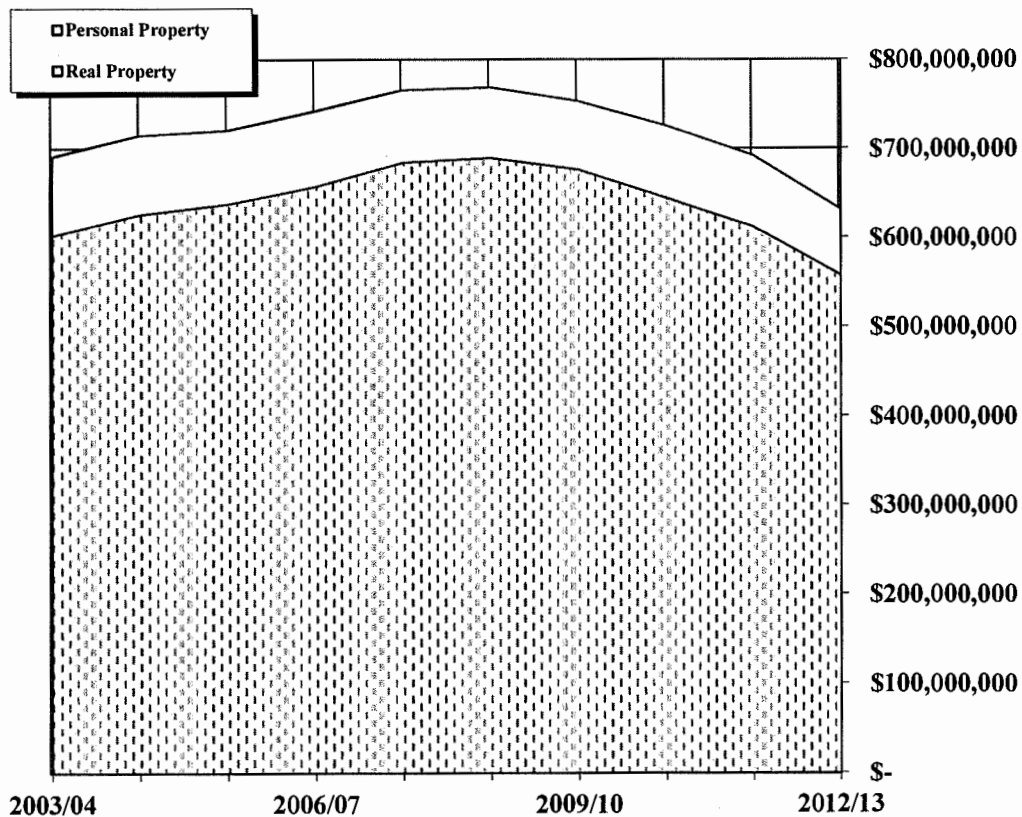
(1) Renaissance Zone Property are exempt from all millages except bonded indebtedness.



City of Jackson
Fiscal Year 2012/13 Adopted Budget
Ad Valorem Taxable Values
Ten Year Trends

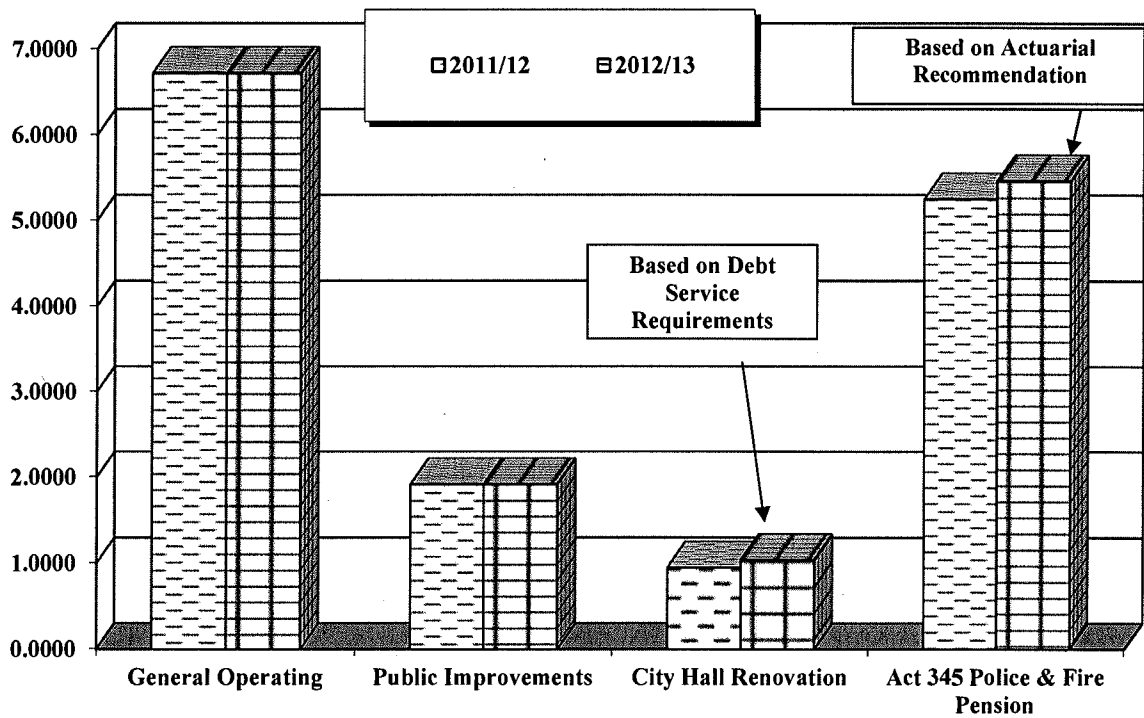
Fiscal Year	Real Property	Personal Property	Total (1)	% Change
2003/04	\$ 601,930,007	\$ 88,568,100	\$ 690,498,107	25.14%
2004/05	625,718,543	88,893,584	714,612,127	3.49%
2005/06	637,342,306	83,013,769	720,356,075	0.80%
2006/07	656,972,298	85,010,000	741,982,298	3.00%
2007/08	683,732,271	81,563,700	765,295,971	3.14%
2008/09	688,901,490	79,361,400	768,262,890	0.39%
2009/10	675,674,455	76,961,000	752,635,455	-2.03%
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%

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



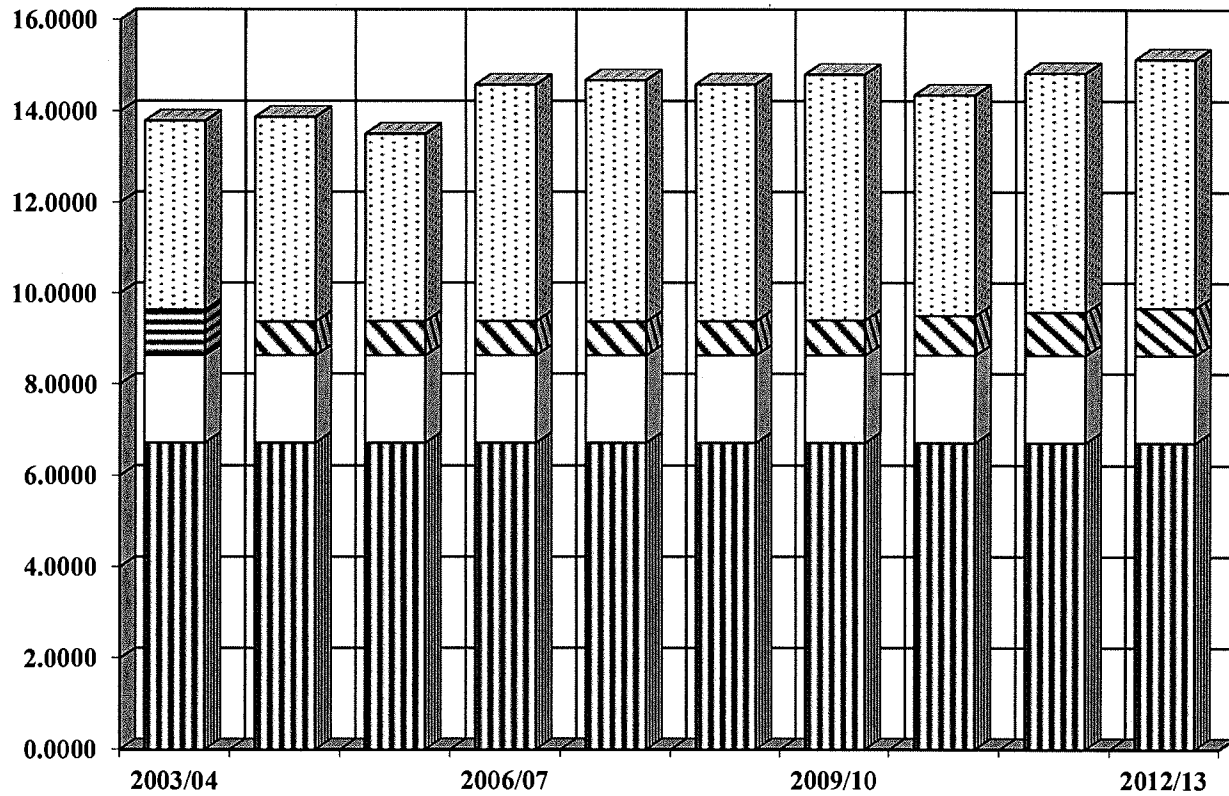
City of Jackson
Fiscal Year 2012/13 Adopted Budget
Comparison of Millage Rates
For Fiscal Year 2010/11 and 2011/12

<u>Purpose of Millage</u>	<u>Millage Rates</u>		<u>Change</u>	
	2011/12	2012/13	Mills	Percent
General Operating	6.7192	6.7192	+ 0.0000	0.00%
Public Improvements	1.9197	1.9197	+ 0.0000	0.00%
City Hall Debt	0.9500	1.0400	+ 0.0900	9.47%
Act 345 Police & Fire Pension	5.2500	5.4600	+ 0.2100	4.00%
Total City Millage	14.8389	15.1389	+ 0.3000	2.02%



City of Jackson
Fiscal Year 2012/13 Adopted Budget
City Millage Rates
Ten Year Trends

Fiscal Year	General Operating	Public Improvement	Act 345 Police & Fire Pension	City Hall Debt	Total
2003/04	6.7192	1.9197	4.1500	-	12.7889
2004/05	6.7192	1.9197	4.5000	0.7400	13.8789
2005/06	6.7192	1.9197	4.1200	0.7500	13.5089
2006/07	6.7192	1.9197	5.1900	0.7500	14.5789
2007/08	6.7192	1.9197	5.3000	0.7400	14.6789
2008/09	6.7192	1.9197	5.2000	0.7500	14.5889
2009/10	6.7192	1.9197	5.4000	0.7700	14.8089
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



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, 2012, through June 30, 2013, 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, 2012 to June 30, 2013, 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 2011/12 budget be amended to those amounts reflected in the 2011/12 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 \$ 631,247,077.

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 \$ 4,071,490.

General Operating	6.7192 mills
Public Improvements	1.9197 mills
City Hall Debt	1.0400 mills
State Act 345 Police and Fire Pension	<u>5.4600 mills</u>
	<u>15.1389 mills</u>

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

I, Lynn Fessel, City Clerk, in and for the City of Jackson, County and State aforesaid do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Jackson City Council on the 29th day of May, 2012.

IN WITNESS WHEREOF, I have hereunto affixed my signature and the Seal of the City of Jackson, Michigan, on this 30th day of May, 2012.

 City Clerk

Attachment A
Revenue Summary for Fiscal Year 2012/13

Fund	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
101 General Fund:						
Property Taxes	7,681,891	7,016,183	6,898,278	6,803,778	6,722,592	6,722,592
Income Taxes	6,519,574	6,977,923	7,250,000	7,375,000	7,600,000	7,600,000
Licenses And Permits	250,602	269,548	252,725	256,931	264,425	264,425
Federal Grants	80,213	340,633	14,585	39,168	1,881	1,881
State Grants	40,423	36,694	45,748	44,453	10,300	10,300
State Revenue Sharing	4,458,912	4,458,563	2,286,500	3,872,376	3,918,607	3,918,607
Charges For Services	1,412,009	1,288,032	1,215,614	1,151,478	1,132,141	1,232,141
Fines And Forfeits	261,677	224,881	237,580	170,290	171,290	171,290
Investment Income	23,086	19,145	50,000	21,000	26,000	26,000
Contributions From Other Funds	154,839	180,454	171,500	216,627	162,300	162,300
Miscellaneous	462,054	620,813	278,034	311,735	156,843	141,843
	<u>21,345,280</u>	<u>21,432,869</u>	<u>18,700,564</u>	<u>20,262,836</u>	<u>20,166,379</u>	<u>20,251,379</u>
202 Major Street:						
Federal & State Grants	1,830,402	2,043,451	1,128,000	5,000,302	6,481,616	6,481,616
State Gas & Weight Tax	1,813,780	1,839,879	1,750,550	1,795,500	1,750,550	1,750,550
State Trunkline Maintenance	97,229	261,535	209,341	195,100	195,100	195,100
Interest	804	99	0	112	0	0
Miscellaneous	287,065	468,715	162,598	144,824	144,824	144,824
Contributions From Other Funds	929,251	786,045	662,204	732,033	931,631	931,631
	<u>4,958,531</u>	<u>5,399,724</u>	<u>3,912,693</u>	<u>7,867,871</u>	<u>9,503,721</u>	<u>9,503,721</u>
203 Local Street:						
State Gas & Weight Tax	552,987	561,264	540,250	550,250	540,250	540,250
Miscellaneous	10,428	9,750	0	0	0	0
Contributions From Other Funds	582,869	903,592	1,466,917	1,047,819	1,010,715	1,010,715
	<u>1,146,284</u>	<u>1,474,606</u>	<u>2,007,167</u>	<u>1,598,069</u>	<u>1,550,965</u>	<u>1,550,965</u>
208 Ella W. Sharp Park Operating:						
Charges For Goods & Services	516,855	464,688	592,000	513,400	589,000	589,000
Interest	110	18	100	100	100	100
Contributions From Other Funds	118,822	190,724	60,050	128,925	77,800	77,800
Miscellaneous	26,568	22,784	25,800	24,400	25,800	25,800
	<u>662,355</u>	<u>678,214</u>	<u>677,950</u>	<u>666,825</u>	<u>692,700</u>	<u>692,700</u>
210 Land Acquisition Fund:						
Contributions From Other Funds	50,000	40,000	50,000	40,000	40,000	40,000
	<u>50,000</u>	<u>40,000</u>	<u>50,000</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
211 Housing Initiative Fund:						
Interest	0	19	0	35	0	0
Charges For Services-Sales	475	11,941	15,000	0	0	0
Contributions From Other Funds	2,800	0	0	0	0	0
	<u>3,275</u>	<u>11,960</u>	<u>15,000</u>	<u>35</u>	<u>0</u>	<u>0</u>
245 Public Improvement:						
Property Taxes	1,164,060	1,111,314	1,045,500	1,041,300	1,015,300	1,015,300
Interest	10,416	7,674	12,000	7,500	8,000	8,000
	<u>1,174,476</u>	<u>1,118,988</u>	<u>1,057,500</u>	<u>1,048,800</u>	<u>1,023,300</u>	<u>1,023,300</u>
249 Building Department:						
Licenses & Permits	273,654	345,644	400,520	302,600	331,000	331,000
Charges For Services-Other	65,646	92,624	140,000	124,800	139,500	39,500
Interest	3,943	6,301	4,000	11,250	7,500	7,500
Miscellaneous	16,917	17,139	10,000	10,650	12,100	12,100
Contributions From Other Funds	58,000	0	0	69,310	99,375	99,375
	<u>418,160</u>	<u>461,708</u>	<u>554,520</u>	<u>518,610</u>	<u>589,475</u>	<u>489,475</u>
251 Housing Code Enforcement:						
Charges For Services-Fees	0	0	0	0	861,250	861,250
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>861,250</u>	<u>861,250</u>

Attachment A
Revenue Summary for Fiscal Year 2012/13

Fund	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
252 Building Demolitions:						
Contributions From Other Funds	0	0	225,000	225,000	500,000	500,000
	0	0	225,000	225,000	500,000	500,000
257 Budget Stabilization:						
Interest	14,159	9,015	16,000	9,000	10,000	10,000
	14,159	9,015	16,000	9,000	10,000	10,000
265 Drug Law Enforcement:						
Sale of Property	905	5,235	5,100	26,887	5,300	5,300
Interest	830	380	450	242	230	230
Miscellaneous	60,742	85,498	25,700	12,560	27,000	27,000
	62,477	91,113	31,250	39,689	32,530	32,530
268 Byrne JAG Grant						
Federal Grants	294,346	134,103	196,729	222,696	17,590	17,590
	294,346	134,103	196,729	222,696	17,590	17,590
269 COPS-CHRP Grant						
Federal Grants	168,159	183,234	196,246	212,010	0	0
	168,159	183,234	196,246	212,010	0	0
270 LAWNET Grant:						
Federal Grants	48,105	45,374	3,334	4,121	0	0
Contributions From Other Funds	80,366	78,863	38,809	4,367	0	0
	128,471	124,237	42,143	8,488	0	0
289 Neighborhood Stabilization Grant						
Federal Grants	539,885	333,779	0	83,791	0	0
Charges For Services-Sale of Homes	0	0	265,000	139,515	0	0
	539,885	333,779	265,000	223,306	0	0
293 Waterfront Redevelopment Grant:						
State Grant	0	0	0	(21)	0	0
	0	0	0	(21)	0	0
295 2008 Brownfield Assessment Grant:						
Federal Grants	106,360	89,579	25,000	72,725	0	0
	106,360	89,579	25,000	72,725	0	0
296 Recreation Activity:						
Charges For Goods & Services	228,895	225,922	294,000	294,000	294,000	294,000
Interest & Miscellaneous	5,254	4,820	6,500	2,000	2,000	2,000
	234,149	230,742	300,500	296,000	296,000	296,000
297 JPS Recreation Millage Program:						
Contribution From JPS	248,895	237,881	235,200	223,200	222,200	222,200
Miscellaneous	4,695	5,149	4,800	0	0	0
	253,590	243,030	240,000	223,200	222,200	222,200
298 2008 Brownfield Revolving Loan:						
Federal Grants	3,800	24,813	96,200	96,200	875,187	875,187
	3,800	24,813	96,200	96,200	875,187	875,187
324 MTF Bond Debt Service:						
Contributions From Other Funds	278,040	280,925	283,235	283,235	284,705	284,705
	278,040	280,925	283,235	283,235	284,705	284,705
365 City Hall Debt Service:						
Property Taxes	586,926	637,359	657,500	657,500	677,500	677,500
Interest	764	311	0	0	0	0
	587,690	637,670	657,500	657,500	677,500	677,500
368 Building Authority Debt Service:						
Charges For Goods & Services	128,934	128,783	133,360	133,360	132,512	132,512
	128,934	128,783	133,360	133,360	132,512	132,512
395 2001 DDA TIF Debt Service:						
Contributions From Other Funds	1,139,263	1,244,100	550	550	550	550
	1,139,263	1,244,100	550	550	550	550

Attachment A
Revenue Summary for Fiscal Year 2012/13

Fund	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
396 2011 DDA TIF Refunding Debt Service:						
Bond Proceeds	0	0	5,227,418	5,325,409	0	0
Contributions From Other Funds	0	0	397,410	167,757	247,925	247,925
	<u>0</u>	<u>0</u>	<u>5,624,828</u>	<u>5,493,166</u>	<u>247,925</u>	<u>247,925</u>
397 2012 BRA TIF Refunding Debt Service:						
Bond Proceeds	0	0	0	7,771,300	0	0
Contributions From Other Funds	0	0	0	1,350,000	406,094	406,094
	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,121,300</u>	<u>406,094</u>	<u>406,094</u>
398 2002 BRA TIF Debt Service:						
Contributions From Other Funds	590,848	620,128	637,703	418,347	0	0
	<u>590,848</u>	<u>620,128</u>	<u>637,703</u>	<u>418,347</u>	<u>0</u>	<u>0</u>
399 2007 BRA TIF Debt Service:						
Contributions From Other Funds	448,929	447,769	446,529	446,529	695,329	695,329
	<u>448,929</u>	<u>447,769</u>	<u>446,529</u>	<u>446,529</u>	<u>695,329</u>	<u>695,329</u>
401 Capital Projects:						
Interest	674	288	0	0	0	0
State Grant	2,700	0	170,000	70,000	0	0
Miscellaneous-Donations	0	46,134	0	3,102	0	0
Contributions From Other Funds	49,478	70,349	465,000	465,000	375,000	375,000
	<u>52,852</u>	<u>116,771</u>	<u>635,000</u>	<u>538,102</u>	<u>375,000</u>	<u>375,000</u>
402 Water Equipment & Replacement:						
Interest & Miscellaneous	26,921	12,954	14,000	6,000	6,000	6,000
State & Federal Grant	20,855	0	0	0	0	0
Contributions From Other Funds	1,260,000	940,000	1,000,000	1,400,000	1,500,000	1,500,000
	<u>1,307,776</u>	<u>952,954</u>	<u>1,014,000</u>	<u>1,406,000</u>	<u>1,506,000</u>	<u>1,506,000</u>
404 Sanitary Sewer Maintenance:						
Interest & Miscellaneous	4,880	4,616	0	0	0	0
Contributions From Other Funds	463,422	337,630	517,165	516,800	512,166	512,166
	<u>468,302</u>	<u>342,246</u>	<u>517,165</u>	<u>516,800</u>	<u>512,166</u>	<u>512,166</u>
405 Sanitary Sewer Replacement:						
Interest & Miscellaneous	16,486	12,092	15,000	6,778	6,778	6,778
Contributions From Other Funds	648,000	648,000	648,000	648,000	648,000	648,000
	<u>664,486</u>	<u>660,092</u>	<u>663,000</u>	<u>654,778</u>	<u>654,778</u>	<u>654,778</u>
406 Wastewater Equipment Replacement:						
Interest	23,226	17,838	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>641,226</u>	<u>635,838</u>	<u>643,000</u>	<u>643,000</u>	<u>643,000</u>	<u>643,000</u>
494 Brownfield Redevelopment Authority:						
Property Taxes	1,393,402	1,311,990	1,247,500	1,193,246	1,106,579	1,106,579
Interest	24,611	15,599	25,000	12,000	7,000	7,000
	<u>1,418,013</u>	<u>1,327,589</u>	<u>1,272,500</u>	<u>1,205,246</u>	<u>1,113,579</u>	<u>1,113,579</u>
496 Downtown Development Authority Project:						
Property Taxes	984,502	1,010,638	1,038,602	1,038,602	830,548	830,548
Interest & Miscellaneous	6,737	835	8,000	8,000	10,000	10,000
	<u>991,239</u>	<u>1,011,473</u>	<u>1,046,602</u>	<u>1,046,602</u>	<u>840,548</u>	<u>840,548</u>
583 Ella W. Sharp Park Golf Practice Center:						
Charges For Goods & Services	49,291	46,855	56,500	50,000	52,750	52,750
Interest & Miscellaneous	1,866	1,778	1,700	1,750	1,750	1,750
Contributions From Other Funds	12,750	10,000	10,000	10,000	10,000	10,000
	<u>63,907</u>	<u>58,633</u>	<u>68,200</u>	<u>61,750</u>	<u>64,500</u>	<u>64,500</u>

Attachment A
Revenue Summary for Fiscal Year 2012/13

Fund	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
585 Auto Parking System:						
Charges For Goods & Services	70,665	50,964	27,950	12,047	15,000	15,000
Interest & Miscellaneous	781	525	0	832	0	0
Parking Fines	5,478	202	300	300	300	300
Contributions From Other Funds	32,802	11,000	0	11,000	11,000	11,000
	<u>109,726</u>	<u>62,691</u>	<u>28,250</u>	<u>24,179</u>	<u>26,300</u>	<u>26,300</u>
586 Parking Assessment:						
Charges For Goods & Services	25,836	22,507	22,575	35,837	37,710	37,710
Interest & Miscellaneous	3,129	2,428	820	820	820	820
Parking Fines	29,341	24,937	25,000	27,225	33,900	33,900
Contributions From Other Funds	36,750	6,500	43,444	58,222	59,559	59,559
	<u>95,056</u>	<u>56,372</u>	<u>91,839</u>	<u>122,104</u>	<u>131,989</u>	<u>131,989</u>
589 Storm Water Utility:						
Charges For Goods & Services	0	352,156	773,000	1,105,020	1,105,020	1,105,020
Interest & Miscellaneous	0	984	0	(313)	500	500
	<u>0</u>	<u>353,140</u>	<u>773,000</u>	<u>1,104,707</u>	<u>1,105,520</u>	<u>1,105,520</u>
590 Sewer:						
Charges For Goods & Services	4,626,529	4,895,130	5,078,900	5,211,615	5,239,115	5,211,615
Interest & Rents	39,745	28,562	31,000	21,800	15,000	15,000
Miscellaneous	87,153	99,908	62,000	67,000	67,000	67,000
	<u>4,753,427</u>	<u>5,023,600</u>	<u>5,171,900</u>	<u>5,300,415</u>	<u>5,321,115</u>	<u>5,293,615</u>
591 Water:						
Charges For Goods & Services	5,822,336	6,603,186	6,370,069	6,914,712	7,105,692	7,105,692
Interest & Rents	28,213	25,086	30,000	16,000	10,000	10,000
Contributions From Other Funds	193,551	182,978	253,258	265,236	255,139	255,139
Miscellaneous	179,404	186,225	142,000	140,200	140,500	140,500
	<u>6,223,504</u>	<u>6,997,475</u>	<u>6,795,327</u>	<u>7,336,148</u>	<u>7,511,331</u>	<u>7,511,331</u>
599 Parking Deck:						
Charges For Goods & Services	250,028	253,000	250,000	252,968	252,968	252,968
Interest & Miscellaneous	10,048	7,451	6,932	4,267	4,267	4,267
	<u>260,076</u>	<u>260,451</u>	<u>256,932</u>	<u>257,235</u>	<u>257,235</u>	<u>257,235</u>
641 Public Works Administration:						
Charges For Goods & Services	582,215	570,640	593,558	603,153	624,499	624,499
Interest & Miscellaneous	7,797	20,183	6,000	12,000	6,000	6,000
	<u>590,012</u>	<u>590,823</u>	<u>599,558</u>	<u>615,153</u>	<u>630,499</u>	<u>630,499</u>
642 Engineering Administration:						
Charges For Goods & Services	374,846	311,285	380,343	315,692	425,565	425,565
Interest & Miscellaneous	9,645	4,407	1,000	255	200	200
	<u>384,491</u>	<u>315,692</u>	<u>381,343</u>	<u>315,947</u>	<u>425,765</u>	<u>425,765</u>
643 Local Site Remediation Revolving:						
Interest & Miscellaneous	3,286	3,032	4,000	4,000	4,000	4,000
Contributions From Other Funds	186,324	172,225	161,000	76,894	77,522	77,522
	<u>189,610</u>	<u>175,257</u>	<u>165,000</u>	<u>80,894</u>	<u>81,522</u>	<u>81,522</u>
661 Motor Pool And Garage:						
Charges For Goods & Services	1,207,117	1,182,571	1,321,764	1,320,952	1,329,049	1,329,049
Interest & Miscellaneous	41,384	75,897	20,000	9,829	8,000	8,000
	<u>1,248,501</u>	<u>1,258,468</u>	<u>1,341,764</u>	<u>1,330,781</u>	<u>1,337,049</u>	<u>1,337,049</u>
663 Equipment Revolving:						
Charges For Goods & Services	75,071	23,798	72,136	55,300	43,880	43,880
	<u>75,071</u>	<u>23,798</u>	<u>72,136</u>	<u>55,300</u>	<u>43,880</u>	<u>43,880</u>
677 Workers Compensation:						
Interest & Miscellaneous	64,434	73,358	40,000	86,640	70,000	70,000
Contributions From Other Funds	239,595	220,859	225,000	210,000	210,000	210,000
	<u>304,029</u>	<u>294,217</u>	<u>265,000</u>	<u>296,640</u>	<u>280,000</u>	<u>280,000</u>

Attachment A
Revenue Summary for Fiscal Year 2012/13

Fund	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
678 Prescription Drug:						
Interest & Miscellaneous	20,481	9,249	10,300	30,050	15,050	15,050
Contributions From Other Funds	743,550	747,575	800,000	866,000	341,000	341,000
	<u>764,031</u>	<u>756,824</u>	<u>810,300</u>	<u>896,050</u>	<u>356,050</u>	<u>356,050</u>
679 Health Care Insurance Deductible:						
Interest & Miscellaneous	1,836	2,531	3,000	1,200	3,000	3,000
Contributions From Other Funds	120,417	89,250	90,000	115,300	411,400	411,400
	<u>122,253</u>	<u>91,781</u>	<u>93,000</u>	<u>116,500</u>	<u>414,400</u>	<u>414,400</u>
680 Health Care Insurance Deductible -Fire:						
Contributions From Other Funds	150,118	176,059	170,000	191,264	0	0
	<u>150,118</u>	<u>176,059</u>	<u>170,000</u>	<u>191,264</u>	<u>0</u>	<u>0</u>
702 County & School Tax Collection:						
Interest	19,354	15,452	35,000	16,000	20,000	20,000
	<u>19,354</u>	<u>15,452</u>	<u>35,000</u>	<u>16,000</u>	<u>20,000</u>	<u>20,000</u>
711 Cemetery Perpetual Maintenance:						
Charges For Goods & Services	33,163	37,494	25,000	25,000	25,000	25,000
Investment Income	80,883	43,066	64,500	85,600	60,100	60,100
	<u>114,046</u>	<u>80,560</u>	<u>89,500</u>	<u>110,600</u>	<u>85,100</u>	<u>85,100</u>
718 Ella W. Sharp Endowment:						
Investment Income	80,513	44,654	85,050	80,102	82,000	82,000
	<u>80,513</u>	<u>44,654</u>	<u>85,050</u>	<u>80,102</u>	<u>82,000</u>	<u>82,000</u>
731 Employees Retirement System:						
Investment Income	3,414,642	6,174,677	2,808,000	2,808,000	2,808,000	2,808,000
Employee Contributions	624,786	596,033	625,000	625,000	625,000	625,000
Contributions From Other Funds	750,439	751,981	750,000	750,000	750,000	750,000
	<u>4,789,867</u>	<u>7,522,691</u>	<u>4,183,000</u>	<u>4,183,000</u>	<u>4,183,000</u>	<u>4,183,000</u>
732 Policemen's & Firemen's Pension:						
Investment Income	482,983	862,195	385,000	372,000	372,000	372,000
Contributions From General Fund	722,537	500,000	500,000	500,000	599,431	599,431
	<u>1,205,520</u>	<u>1,362,195</u>	<u>885,000</u>	<u>872,000</u>	<u>971,431</u>	<u>971,431</u>
733 Policemen's & Firemen's Pension-Act 345:						
Investment Income	3,457,725	7,201,173	3,625,000	3,630,000	3,630,000	3,630,000
Employee Contributions	768,403	688,364	700,000	700,000	700,000	700,000
Contributions From General Fund	3,256,531	2,772,800	2,843,528	2,843,528	2,870,342	2,870,342
	<u>7,482,659</u>	<u>10,662,337</u>	<u>7,168,528</u>	<u>7,173,528</u>	<u>7,200,342</u>	<u>7,200,342</u>
736 Public Employee Health Care:						
Investment Income	43,313	91,915	40,000	40,000	40,000	40,000
Contributions From Other Funds	0	100,000	0	0	0	0
	<u>43,313</u>	<u>191,915</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
895 Special Assessment:						
Special Assessments	278,701	254,958	324,149	344,298	649,247	649,247
	<u>278,701</u>	<u>254,958</u>	<u>324,149</u>	<u>344,298</u>	<u>649,247</u>	<u>649,247</u>

Attachment B
Expense Summary for Fiscal Year 2012/13

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
General Fund :						
101-101 City Council	81,455	78,998	78,582	80,982	80,682	80,682
101-137 Admin. Hearings Bureau	24,467	20,215	22,851	22,851	22,851	22,851
101-172 City Manager	160,547	237,681	248,315	241,703	235,741	237,127
101-192 City Clerk-Elections	111,169	151,666	150,988	163,045	148,744	148,744
101-201 Finance	422,541	409,593	425,263	426,640	417,238	421,295
101-209 City Assessor	386,137	298,966	294,777	297,218	312,176	314,153
101-210 City Attorney	479,684	377,447	393,824	394,049	413,844	416,459
101-215 City Clerk	208,443	186,066	197,369	193,113	198,465	198,465
101-226 Personnel	287,505	224,931	166,545	184,791	182,581	183,789
101-233 Purchasing	119,452	81,337	89,294	90,650	90,555	91,890
101-253 City Treasurer	311,980	261,770	277,503	274,211	276,707	276,707
101-254 City Income Tax Admin.	182,261	177,272	209,607	204,757	197,935	199,353
101-258 Mgt. Information Services	310,679	332,854	329,517	329,370	334,687	360,973
101-265 City Hall & Grounds	332,776	327,800	338,657	336,263	339,129	340,337
101-276 Cemeteries	436,616	403,215	186,363	216,363	250,000	250,000
101-299 Unallocated	696,175	695,440	694,527	769,022	796,980	760,980
101-301 Police	8,067,954	7,328,952	7,250,955	7,325,616	7,534,699	7,543,533
101-303 Police Youth Services-JPS	296,031	233,961	0	0	0	0
101-308 STEP Grant	13,333	0	0	24,899	0	0
101-311 OHSP Grant	7,310	10,757	12,000	7,963	0	0
101-312 OHSP Grant-OWI	0	0	0	9,000	0	0
101-313 Consortium Training	15,007	13,345	11,485	46,337	12,124	12,124
101-314 In-Service Training	10,959	10,169	8,478	16,984	4,486	4,486
101-315 MCOLES Training	27,514	24,654	33,283	33,283	0	0
101-318 Homeland Security Grant	55,295	38,030	0	0	0	0
101-319 ARRA Block Grant	483	134,350	0	0	0	0
101-340 Fire Suppression	4,916,357	4,637,980	3,332,609	3,437,053	3,062,883	3,066,078
101-350 Public Safety - Unallocated	1,673,127	1,543,202	1,684,850	1,795,850	2,023,881	2,023,881
101-426 Office Of Emerg. Measures	60,087	62,213	64,601	64,601	66,319	67,459
101-441 Tax Property Maintenance	5,539	6,821	8,000	8,897	8,813	8,813
101-442 Civic Affairs	41,278	43,519	43,765	49,790	50,240	50,240
101-445 Drains At Large	48,618	42,788	0	0	0	0
101-446 Storm Drain Construction	7,531	9,514	0	0	0	0
101-447 Ground Maintenance	37,998	41,279	42,600	50,320	49,320	49,320
101-448 Sidewalk Construction	50,510	35,649	52,000	77,940	40,000	40,000
101-450 Street Lighting	480,473	481,707	454,458	496,754	513,209	513,209
101-455 Weed Control	22,983	31,636	39,300	42,008	46,198	46,198
101-690 Forestry	512,147	487,203	186,363	368,379	286,363	286,363
101-692 Parks, Rec. & Grounds Admin.	700,738	560,248	615,528	600,070	607,033	621,837
101-697 Parks and Facilities Maint.	505,816	496,442	538,188	518,545	545,784	547,170
101-698 Lt. Nixon Memorial Park	123,686	131,565	131,735	131,735	132,225	132,225
101-699 Sharp Park Swimming Pool	89,331	89,247	94,877	94,877	95,593	95,593
101-803 Historical District	11,290	418	11,973	7,870	8,452	8,452
101-401 Planning	103,109	104,410	28,213	60,375	56,803	121,803
101-728 Economic Development	0	0	0	0	0	100,000
101-896 Human Relations	68,477	40,641	57,691	57,691	57,853	0
101-999 Contributions to Other Funds	138,900	168,500	21,500	403,310	655,875	655,875
General Fund Total	22,643,768	21,074,451	18,828,434	19,955,175	20,156,468	20,298,464

Attachment B
Expense Summary for Fiscal Year 2012/13

		2009/10	2010/11	2011/12	2011/12	2012/13	2012/13
		Actual	Actual	Budget	Projected	Proposed	Adopted
Special Revenue Funds :							
202	Major Street	5,060,055	5,035,882	4,103,574	8,085,947	9,693,083	9,693,083
203	Local Street	1,073,911	1,375,136	2,025,823	1,687,566	1,603,111	1,603,111
208	Ella W. Sharp Park Operating	663,754	674,607	674,067	666,693	690,279	690,279
210	Land Acquisition	48,410	39,933	50,000	40,000	40,000	40,000
211	Housing Initiative	6,595	3,372	15,000	8,676	0	0
245	Public Improvement	991,602	883,853	1,145,597	1,275,542	1,264,621	1,264,621
249	Building Department	418,008	445,111	556,911	536,412	589,376	489,376
251	Housing Code Enforcement	0	0	0	0	861,250	861,250
252	Building Demolitions	0	0	225,000	225,000	500,000	500,000
257	Budget Stabilization	14,159	9,015	16,000	9,000	10,000	10,000
265	Drug Law Enforcement	86,092	84,993	45,517	48,519	43,216	43,216
268	Byrne JAG Grant	294,346	134,103	196,729	222,696	17,590	17,590
269	COPS - CHRP Grant	168,159	183,234	196,246	212,010	0	0
270	LAWNET Grant	128,471	124,236	42,143	8,488	0	0
289	Neighborhood Stabilization Grant	539,885	333,779	265,000	223,306	0	0
295	2008 Brownfield Assessment Grant	106,360	89,579	25,000	72,725	0	0
296	Recreation Activity	231,519	209,330	245,706	245,706	247,532	247,532
297	JPS Recreation Millage Program	233,826	236,088	239,000	228,000	227,956	227,956
298	2008 Brownfield Revolving Loan	3,800	24,813	96,200	96,200	875,187	875,187
Debt Service Funds :							
324	2003 MTF Bond Debt Service	278,040	280,925	283,235	283,235	284,705	284,705
365	City Hall Debt Service	616,936	636,496	653,071	657,071	676,389	676,389
368	Building Authority Debt Service	128,934	128,783	133,360	133,360	132,512	132,512
395	2001 DDA TIF Debt Service Fund	1,139,263	1,244,100	550	550	550	550
396	2011 DDA TIF Debt Service Fund	0	0	5,624,828	5,492,735	247,925	247,925
397	2012 BRA TIF Debt Service Fund	0	0	0	9,121,300	406,094	406,094
398	2002 BRA TIF Debt Service Fund	590,848	620,128	637,703	418,347	0	0
399	2007 BRA TIF Debt Service Fund	448,929	447,769	446,529	446,529	695,329	695,329
Capital Projects Funds :							
401	Capital Projects	69,613	116,484	635,000	571,462	387,212	387,212
402	Water Equipment & Replacement	1,331,568	1,152,325	1,698,995	1,833,144	1,907,430	1,907,430
404	Sanitary Sewer Maintenance	468,302	342,246	517,165	516,800	512,166	512,166
405	Sanitary Sewer Replacement	392,574	509,377	745,500	597,481	890,011	890,011
406	Wastewater Equipment Replacement	30,317	383,579	1,095,000	1,020,500	1,164,000	414,000
494	Brownfield Redevelopment Authority	1,365,956	1,348,219	1,342,648	2,377,050	1,285,887	1,285,887
496	DDA Project	1,360,612	1,389,928	539,069	319,091	340,475	340,475
Enterprise Funds :							
583	Sharp Park Golf Practice Center	63,439	59,016	66,151	60,928	63,775	63,775
585	Auto Parking System	47,950	34,158	28,563	30,560	31,958	31,958
586	Parking Assessment	208,606	153,710	150,043	134,406	117,994	117,994
589	Storm Water Utility	0	88,862	792,148	985,564	1,040,019	1,040,019
590	Sewer	6,452,672	6,043,032	6,928,166	6,831,506	6,809,036	6,809,036
591	Water	6,402,226	6,392,628	7,465,288	7,989,034	8,028,255	8,028,255
599	Parking Deck	434,568	438,479	719,251	465,995	780,923	780,923

Attachment B
Expense Summary for Fiscal Year 2012/13

		2009/10	2010/11	2011/12	2011/12	2012/13	2012/13
		Actual	Actual	Budget	Projected	Proposed	Adopted
Internal Service Funds :							
641	Public Works Administration	551,565	484,985	599,558	603,153	624,499	624,499
642	Engineering Administration	321,807	373,157	381,343	404,774	422,241	422,241
643	Local Site Remediation Revolving	5,713	0	201,000	267,402	201,000	201,000
661	Motor Pool & Garage	1,472,758	1,528,128	1,467,285	1,551,212	1,779,246	1,779,246
663	Equipment Revolving	75,071	23,798	72,136	55,300	43,880	43,880
677	Workers' Compensation	692,156	554,658	208,650	133,786	133,798	133,798
678	Prescription Drug	844,516	861,265	864,600	885,541	395,250	395,250
679	Health Care Insurance Deductible	62,157	146,780	44,200	80,635	384,250	384,250
680	Health Care Insurance Deductible-Fire	204,080	150,404	163,500	152,912	0	0
Trust & Agency Funds :							
702	County & School Tax Collection	19,354	15,452	35,000	16,000	20,000	20,000
711	Cemetery Perpetual Maintenance	59,426	55,297	64,500	55,600	60,100	60,100
718	Ella W. Sharp Endowment	40,822	40,724	45,050	40,925	42,800	42,800
731	Employees' Retirement System	2,671,471	3,170,517	3,270,000	3,500,000	3,500,000	3,500,000
732	Policemen's & Firemen's Pension	1,129,730	1,098,494	1,040,000	1,040,000	990,000	990,000
733	Policemen's & Firemen's Pens.-345	4,415,748	5,821,263	4,750,000	5,775,000	4,875,000	4,875,000
736	Public Employee Health Care	1,878	22,147	10,000	20,000	8,000	8,000
Special Assessment Funds :							
895	Special Assessment	166,866	306,226	324,149	344,298	649,247	649,247

General Fund

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

(101) General Fund

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

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

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

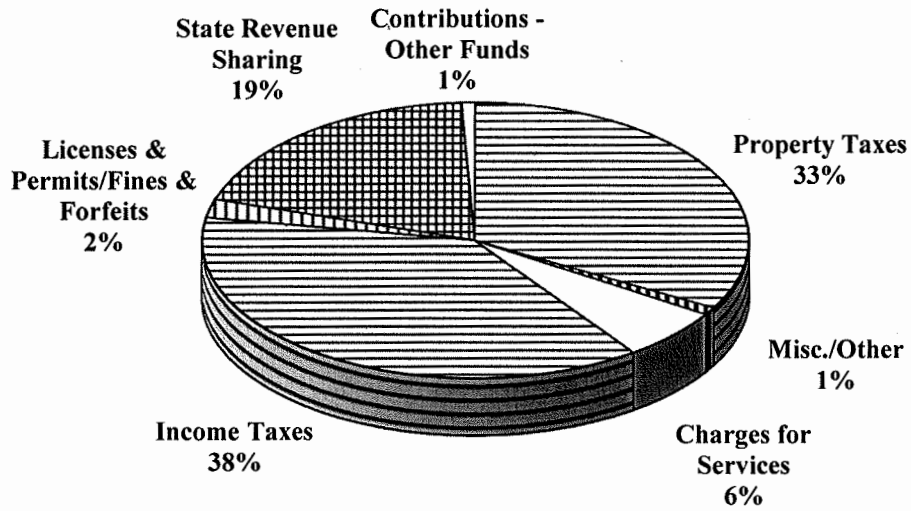
LIST OF DEPARTMENTS WHICH ARE INCLUDED IN THE GENERAL FUND

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

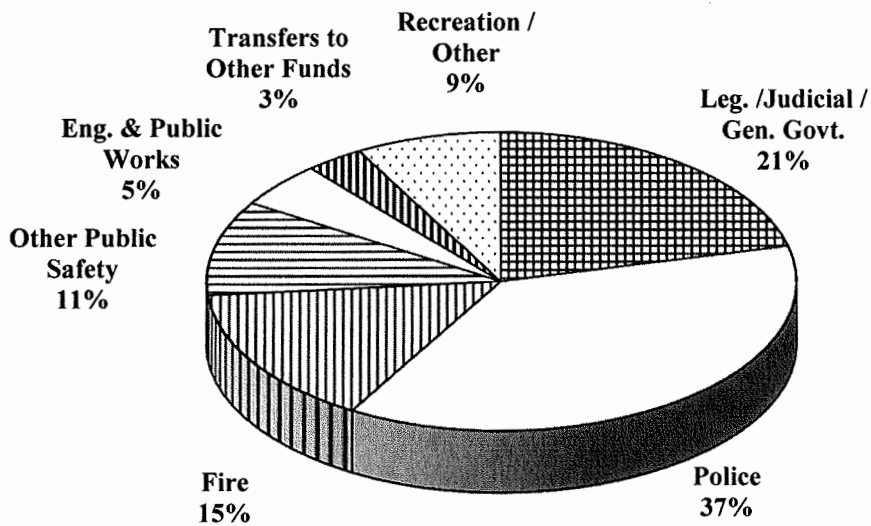
In addition to the above departments, the General Fund also accounts for various grants from time to time.

City of Jackson
Fiscal Year 2012/13 Adopted Budget
General Fund

Revenues



Expenditures



City of Jackson
Fiscal Year 2012/13 Adopted Budget
General Fund
Summary of Revenues, Expenditures and Changes in Fund Balances

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues:						
Property Taxes	7,681,891	7,016,183	6,898,278	6,803,778	6,722,592	6,722,592
Income Taxes	6,519,574	6,977,923	7,250,000	7,375,000	7,600,000	7,600,000
Licenses And Permits	250,602	269,548	252,725	256,931	264,425	264,425
Federal Grants	80,213	340,633	14,585	39,168	1,881	1,881
State Grants	40,423	36,694	45,748	44,453	10,300	10,300
State Revenue Sharing	4,458,912	4,458,563	2,286,500	3,872,376	3,918,607	3,918,607
Charges For Services	1,412,009	1,288,032	1,215,614	1,151,478	1,132,141	1,232,141
Fines And Forfeits	261,677	224,881	237,580	170,290	171,290	171,290
Investment Income	23,086	19,145	50,000	21,000	26,000	26,000
Contributions From Other Funds	154,839	180,454	171,500	216,627	162,300	162,300
Miscellaneous	462,054	620,813	278,034	311,735	156,843	141,843
General Fund Revenues	21,345,280	21,432,869	18,700,564	20,262,836	20,166,379	20,251,379
Expenditures:						
Legislative/Judicial	105,922	99,213	101,433	103,833	103,533	103,533
General Government	4,445,965	4,166,038	4,002,549	4,121,195	4,194,782	4,200,272
Police Department	8,493,886	7,794,218	7,316,201	7,464,082	7,551,309	7,560,143
Fire Department	4,916,357	4,637,980	3,332,609	3,437,053	3,062,883	3,066,078
Other Public Safety	1,733,214	1,605,415	1,749,451	1,860,451	2,090,200	2,091,340
Engineering & Public Works	1,207,077	1,180,116	826,486	1,094,088	994,143	994,143
Recreation & Culture	1,430,861	1,277,920	1,392,301	1,353,097	1,389,087	1,405,277
Community Enrichment & Development	171,586	145,051	85,904	118,066	114,656	221,803
Contributions to Other Funds	138,900	168,500	21,500	403,310	655,875	655,875
General Fund Expenses	22,643,768	21,074,451	18,828,434	19,955,175	20,156,468	20,298,464
Revenues Over (Under)						
Expenditures	(1,298,488)	358,418	(127,870)	307,661	9,911	(47,085)
Fund Balance - Beginning of Year	1,956,451	657,963	1,016,381	1,016,381	1,324,042	1,324,042
Fund Balance - End of Year	657,963	1,016,381	888,511	1,324,042	1,333,953	1,276,957
ADD:						
Budget Stabilization Fund	1,603,500	1,603,500	1,603,500	1,603,500	1,603,500	1,603,500
Total Available Surplus For						
General Fund Operations	2,261,463	2,619,881	2,492,011	2,927,542	2,937,453	2,880,457
As a Percent of G/F Expenditures	9.99%	12.43%	13.24%	14.67%	14.57%	14.19%

City of Jackson
Fiscal Year 2012/13 Adopted Budget
General Fund Revenues
By Department

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
<u>No Department:</u>						
101-000-000-403.000 Current Property Taxes	4,051,589	3,868,181	3,715,000	3,630,000	3,532,000	3,532,000
101-000-000-403.345 Property Taxes-Act 345	3,277,019	2,808,900	2,843,528	2,843,528	2,870,342	2,870,342
101-000-000-424.000 Payments In Lieu Of Taxes	41,447	37,459	42,000	37,500	37,500	37,500
101-000-000-424.425 PILOTS-Ashton Ridge	2,681	2,632	2,750	2,750	2,750	2,750
101-000-000-440.000 Income Taxes-Corp./Individ.	6,519,574	6,977,923	7,250,000	7,375,000	7,600,000	7,600,000
101-000-000-446.000 Property Taxes-Penalties/Int.	81,259	74,954	80,000	75,000	75,000	75,000
101-000-000-575.000 St. Shared Rev. - Sales Tax	4,429,121	4,429,121	2,256,500	2,367,704	2,413,935	2,413,935
101-000-000-575.001 St. Shared Rev. - Sales Tax (EVIP)	0	0	0	1,475,172	1,475,172	1,475,172
101-000-000-576.000 St. Shared Rev. - Liq. Licenses	29,791	29,442	30,000	29,500	29,500	29,500
101-000-000-618.000 Admin.Fee-Tax Collections	227,896	224,057	215,000	215,000	205,000	205,000
101-000-000-661.000 Ordinance Fines & Costs	232,581	193,191	200,000	140,000	140,000	140,000
101-000-000-664.000 Interest	3,732	3,693	15,000	5,000	6,000	6,000
101-000-000-699.211 Cont.-Housing Initiative Fund	0	1,383	12,500	6,863	0	0
101-000-000-699.257 Cont.-Budget Stabilization Fd.	14,159	9,015	16,000	9,000	10,000	10,000
101-000-000-699.702 Cont.-Co. & School T/C Fd.	19,354	15,452	35,000	16,000	20,000	20,000
	18,930,203	18,675,403	16,713,278	18,228,017	18,417,199	18,417,199
<u>City Council:</u>						
101-101-000-626.101 Charges For Goods/Service-Marriage	25	100	25	25	25	25
101-101-000-675.000 Donations - Private	0	0	0	0	0	0
	25	100	25	25	25	25
<u>Administrative Hearings Bureau:</u>						
101-137-000-655.001 Admin. Hearing Fines	5,672	9,037	6,500	6,500	6,500	6,500
101-137-000-655.002 Admin. Hearing Costs	20,384	20,290	27,000	21,000	21,000	21,000
	26,056	29,327	33,500	27,500	27,500	27,500
<u>City Clerk-Elections:</u>						
101-192-000-626.000 Charges For Goods/Service	695	295	500	10,885	500	500
	695	295	500	10,885	500	500
<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	503	528	500	500	250	250
	503	528	500	500	250	250
<u>City Attorney:</u>						
101-210-000-582.001 Cont. - District Court	2,759	856	0	0	0	0
101-210-000-626.000 Charges For Goods/Service	466	1,414	0	0	0	0
101-210-000-699.286 Cont.-CDBG Fund (Code Enf.)	0	33,722	36,000	51,000	52,000	52,000
	3,225	35,992	36,000	51,000	52,000	52,000
<u>City Clerk:</u>						
101-215-000-468.000 Business Licenses/Permits	20,395	18,820	20,000	20,000	20,000	20,000
101-215-000-469.000 Cable TV Franchise Fee	207,297	226,005	207,000	215,000	220,000	220,000
101-215-000-626.000 Charges For Goods/Service	878	666	2,000	1,200	1,200	1,200
101-215-000-647.000 Printed Material	12	0	25	25	25	25
101-215-000-668.003 Com. Twr.- Nextel	26,888	27,677	27,776	27,776	28,610	28,610
	255,470	273,168	256,801	264,001	269,835	269,835
<u>City Treasurer:</u>						
101-253-000-698.000 Miscellaneous	5,135	3,841	3,500	3,500	3,500	3,500
	5,135	3,841	3,500	3,500	3,500	3,500

Continued

City of Jackson
Fiscal Year 2012/13 Adopted Budget
General Fund Revenues
By Department

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 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	73,123	81,597	77,176	83,358	80,354	80,354
	73,123	81,597	77,176	83,358	80,354	80,354
<u>City Hall And Grounds:</u>						
101-265-000-668.000 Rents And Royalties	9,422	12,563	12,562	12,562	12,562	12,562
	9,422	12,563	12,562	12,562	12,562	12,562
<u>Cemeteries:</u>						
101-276-000-607.000 Charg/Services-Fees	2,250	2,740	10,900	2,500	2,500	2,500
101-276-000-633.000 Foundations	12,101	13,372	20,500	13,000	13,000	13,000
101-276-000-634.000 Burials	76,535	81,990	115,500	82,000	82,000	82,000
101-276-000-637.000 Annual Care	535	400	1,000	100	0	0
101-276-000-673.001 Sale of Land	18,367	17,529	19,106	15,000	15,000	15,000
101-276-000-698.000 Miscellaneous	1,970	1,568	600	4,000	2,000	2,000
101-276-000-699.711 Cont.-Cem.Perp.Maint.Fund	50,570	46,167	55,000	46,000	50,300	50,300
	162,328	163,766	222,606	162,600	164,800	164,800
<u>Unallocated:</u>						
101-299-000-676.296 Admin.Charge-Rec. Act.	6,828	7,104	7,000	6,031	6,000	6,000
101-299-000-676.535 Admin.Charge-JHC	40,016	36,376	35,000	35,000	35,000	35,000
101-299-000-676.583 Admin.Charge-Golf Prac. Ctr.	1,841	1,662	1,700	1,195	1,200	1,200
101-299-000-676.586 Admin.Charge-Park. Assmt.	27,613	22,622	23,000	8,435	8,500	8,500
101-299-000-676.590 Admin.Charge-Sewer Fund	255,458	214,795	220,000	185,997	186,000	186,000
101-299-000-676.591 Admin.Charge-Water Fund	265,546	228,597	230,000	209,339	210,000	210,000
101-299-000-676.599 Admin.Charge-Park. Deck	7,145	6,566	7,000	13,609	14,000	14,000
101-299-000-676.642 Admin.Charge-Eng. Admin.Fd.	23,356	21,906	23,000	21,906	22,000	22,000
101-299-000-676.661 Admin.Charge-Motor Pool	34,865	35,617	36,000	31,574	32,000	32,000
101-299-000-676.677 Admin.Charge-Work. Comp.	3,037	8,223	8,500	5,978	6,000	6,000
101-299-000-676.678 Admin.Charge-Prescription Drug	8,000	8,000	8,000	8,000	8,000	8,000
101-299-000-676.679 Admin.Charge-Health Care Ins. Ded.	4,000	4,000	4,000	4,000	4,000	4,000
101-299-000-685.677 Insurance Refund-W/Comp.	330,079	306,550	0	0	0	0
101-299-000-698.000 Miscellaneous	11,033	39,395	120,000	160,000	40,000	40,000
	1,018,817	941,413	723,200	691,064	572,700	572,700

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City of Jackson
Fiscal Year 2012/13 Adopted Budget
General Fund Revenues
By Department

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
<u>Police Department:</u>						
101-301-000-485.000 Bicycle	228	168	225	156	150	150
101-301-000-501.005 Federal - BVP	6,301	1,653	2,585	2,355	1,881	1,881
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	170	160	300	155	135	135
101-301-000-626.004 Charg/Serv.-Finger Print	396	556	856	314	369	369
101-301-000-638.000 Officers Extra Duty	37,214	15,156	15,767	5,723	11,459	11,459
101-301-000-649.000 Auction	13,297	18,319	7,900	9,020	12,792	12,792
101-301-000-652.000 Parking Fines	3,040	2,363	4,080	2,790	3,790	3,790
101-301-000-694.000 Other Revenue	15,913	17,421	14,350	18,234	17,300	17,300
101-301-000-698.000 Miscellaneous	25,965	13,154	2,800	1,200	2,856	2,856
101-301-000-698.001 Miscellaneous - False Alarms	5,099	5,500	5,540	8,800	16,000	16,000
101-301-000-698.009 Miscellaneous - Bond Forfeitures	500	20	0	0	0	0
	120,123	86,470	66,403	60,747	78,732	78,732
<u>Police Youth Services-JPS:</u>						
101-303-000-674.000 Cont.-JPS (Youth Services)	110,000	75,556	0	0	0	0
	110,000	75,556	0	0	0	0
<u>STEP Grant:</u>						
<u>2009/10:</u>						
101-308-210-545.000 County Grant	10,000	0	0	0	0	0
<u>2010/11:</u>						
101-308-211-545.000 County Grant	0	0	0	9,850	0	0
<u>2011/12:</u>						
101-308-212-545.000 County Grant	0	0	0	10,000	0	0
	10,000	0	0	19,850	0	0
<u>JCCAE Grant:</u>						
<u>2008/09:</u>						
101-311-209-501.000 Federal Grant	4,136	0	0	0	0	0
<u>2009/10:</u>						
101-311-210-501.000 Federal Grant	3,174	5,115	0	0	0	0
<u>2010/11:</u>						
101-311-211-501.000 Federal Grant	0	5,642	0	4,963	0	0
<u>2011/12:</u>						
101-311-212-501.000 Federal Grant	0	0	12,000	3,000	0	0
<u>2011/12:</u>						
101-312-212-501.000 Federal Grant	0	0	0	9,000	0	0
	7,310	10,757	12,000	16,963	0	0
<u>Consortium Training:</u>						
101-313-000-674.001 Contribution 302	18,019	18,773	17,665	17,220	17,396	17,396
	18,019	18,773	17,665	17,220	17,396	17,396
<u>In-Service Training:</u>						
101-314-000-539.000 State Grant	12,910	12,040	12,265	11,170	10,300	10,300
	12,910	12,040	12,265	11,170	10,300	10,300

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City of Jackson
Fiscal Year 2012/13 Adopted Budget
General Fund Revenues
By Department

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
<u>MCOLCS Training:</u>						
<u>2008/09:</u>						
101-315-209-539.000 State Grant	-263	0	0	0	0	0
<u>2009/10:</u>						
101-315-210-539.000 State Grant	27,777	0	0	0	0	0
<u>2010/11:</u>						
101-315-211-539.000 State Grant	0	24,654	0	0	0	0
<u>2011/12:</u>						
101-315-212-539.000 State Grant	0	0	33,283	33,283	0	0
	27,514	24,654	33,283	33,283	0	0
<u>Homeland Security:</u>						
101-318-000-501.343 Federal Grant	55,295	30,424	0	0	0	0
101-318-000-699.286 Contrib.-CDBG	0	7,606	0	0	0	0
	55,295	38,030	0	0	0	0
<u>ARRA Block Grant:</u>						
101-319-000-501.000 Federal Grant	411	132,949	0	0	0	0
	411	132,949	0	0	0	0
<u>Fire Suppression:</u>						
101-340-000-481.000 Inspections And Permits	17,594	16,675	18,000	16,775	16,775	16,775
101-340-000-501.004 Federal Grant - FEMA	0	38,150	0	0	0	0
101-340-000-501.340 Federal Grant - Fire Assist. Prog.	0	126,701	0	0	0	0
101-340-000-626.000 Charges for Services	3,116	5,410	5,000	12,131	3,153	3,153
101-340-000-626.005 Charges for Serv.-Home Fire Insur.	500	9,500	10,000	10,000	5,000	5,000
101-340-000-626.340 Charg/Serv.-HAZMAT	500	500	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	0	3,000	5,000	5,000
101-340-000-673.000 Sale of Fixed Assets	9,555	0	0	0	0	0
101-340-000-698.000 Miscellaneous	0	5,112	0	960	500	500
	98,765	269,548	100,500	110,366	97,928	97,928
<u>Planning:</u>						
101-401-000-484.000 Zoning	4,210	7,880	7,500	5,000	7,500	7,500
	4,210	7,880	7,500	5,000	7,500	7,500
<u>Tax Property Maintenance:</u>						
101-441-000-642.000 Charg/Services-Sales	695	773	0	0	0	0
	695	773	0	0	0	0
<u>Civic Affairs:</u>						
101-442-000-698.000 Miscellaneous	352	976	500	600	600	600
101-442-000-699.286 Cont.-CDBG Fund	616	0	0	0	0	0
	968	976	500	600	600	600
<u>Storm Drain Construction:</u>						
101-446-000-699.245 Cont.-Public Imp. Fund	7,531	9,495	0	0	0	0
	7,531	9,495	0	0	0	0

Continued

City of Jackson
Fiscal Year 2012/13 Adopted Budget
General Fund Revenues
By Department

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
<u>Sidewalk Construction:</u>						
101-448-000-648.000 Sidewalks	0	500	10,000	10,000	0	0
101-448-000-699.286 Cont.-CDBG Fund	41,537	33,066	12,000	37,940	10,000	10,000
	41,537	33,566	22,000	47,940	10,000	10,000
<u>Street Lighting:</u>						
101-450-000-694.001 Expense Refunds (CE)	0	77,543	0	0	0	0
101-450-000-698.000 Miscellaneous	968	15,102	5,000	0	0	0
	968	92,645	5,000	0	0	0
<u>Weed Control:</u>						
101-455-000-641.001 Weed Control	26,799	43,516	39,300	42,007	46,198	46,198
	26,799	43,516	39,300	42,007	46,198	46,198
<u>Forestry:</u>						
101-690-000-539.006 State Grant - Arbor Day	0	0	200	0	0	0
101-690-000-642.000 Charg/Services-Sales	9,993	1,355	3,000	0	0	0
101-690-000-642.005 Charg/Services-Compost	10,996	18,792	0	0	0	0
101-690-000-642.202 Charg/Serv.-Major St. (Compost.)	40,000	35,757	0	0	0	0
101-690-000-673.000 Sale of Fixed Assets	0	0	0	35,249	0	0
101-690-000-675.000 Donations - Private	4,445	0	5,000	0	0	0
101-690-000-698.000 Miscellaneous	6,385	1,311	0	5,305	0	0
101-690-000-699.286 Cont.-CDBG Fund	0	0	0	25,824	0	0
	71,819	57,215	8,200	66,378	0	0
<u>Parks & Recreation Administration:</u>						
101-692-000-675.038 Donations-MLKCtr.	10,000	0	0	0	0	0
101-692-000-675.440 Donations - Income Tax Refunds	847	44	0	0	0	0
101-692-000-699.286 Cont.-CDBG Fund	40,000	40,000	40,000	40,000	40,000	40,000
	50,847	40,044	40,000	40,000	40,000	40,000
<u>Lt. Nixon Memorial Pool:</u>						
101-698-000-651.000 Charg/Services-Fees	58,356	75,340	85,000	85,000	85,000	85,000
101-698-000-651.007 Charg/Services-Concess.	22,517	26,187	30,000	30,000	30,000	30,000
	80,873	101,527	115,000	115,000	115,000	115,000
<u>Sharp Park Swimming Pool:</u>						
101-699-000-651.000 Charg/Services-Fees	48,447	52,956	50,000	50,000	50,000	50,000
101-699-000-675.000 Donations - Private Sources	0	36,300	45,000	45,000	45,000	45,000
101-699-000-675.006 Donations - Weatherwax	15,000	0	0	0	0	0
	63,447	89,256	95,000	95,000	95,000	95,000
<u>Economic Development:</u>						
101-728-000-626.590 Charg/Services-Sewer Fund	0	0	0	0	0	50,000
101-728-000-626.591 Charg/Services-Water Fund	0	0	0	0	0	50,000
	0	0	0	0	0	100,000
<u>Historical District:</u>						
101-803-000-501.000 Federal Grant	896	0	0	0	0	0
	896	0	0	0	0	0

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City of Jackson
Fiscal Year 2012/13 Adopted Budget
General Fund Revenues
By Department

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
<i>Human Relations:</i>						
101-896-000-675.040 Donations-MLK Brfst/Chal. Day	16,395	37,756	14,000	14,000	14,000	0
101-896-000-675.896 Donations-HRC Comm Promo.	2,520	1,450	800	800	1,000	0
101-896-000-699.286 Cont.-CDBG Fund (Youth Council)	426	0	0	0	0	0
	<u>19,341</u>	<u>39,206</u>	<u>14,800</u>	<u>14,800</u>	<u>15,000</u>	<u>0</u>
Total Revenues	<u>21,345,280</u>	<u>21,432,869</u>	<u>18,700,564</u>	<u>20,262,836</u>	<u>20,166,379</u>	<u>20,251,379</u>

City of Jackson
Fiscal Year 2012/13 Adopted Budget
General Fund Expenditures
By Function/Department

Function Department	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
<u>Legislative & Judicial:</u>						
101-101 City Council	81,455	78,998	78,582	80,982	80,682	80,682
101-137 Admin. Hearings Bureau	24,467	20,215	22,851	22,851	22,851	22,851
	105,922	99,213	101,433	103,833	103,533	103,533
<u>General Government:</u>						
101-172 City Manager	160,547	237,681	248,315	241,703	235,741	237,127
101-192 City Clerk-Elections	111,169	151,666	150,988	163,045	148,744	148,744
101-201 Finance	422,541	409,593	425,263	426,640	417,238	421,295
101-209 City Assessor	386,137	298,966	294,777	297,218	312,176	314,153
101-210 City Attorney	479,684	377,447	393,824	394,049	413,844	416,459
101-215 City Clerk	208,443	186,066	197,369	193,113	198,465	198,465
101-226 Personnel	287,505	224,931	166,545	184,791	182,581	183,789
101-233 Purchasing	119,452	81,337	89,294	90,650	90,555	91,890
101-253 City Treasurer	311,980	261,770	277,503	274,211	276,707	276,707
101-254 City Income Tax Admin.	182,261	177,272	209,607	204,757	197,935	199,353
101-258 Mgt. Information Services	310,679	332,854	329,517	329,370	334,687	360,973
101-265 City Hall & Grounds	332,776	327,800	338,657	336,263	339,129	340,337
101-276 Cemeteries	436,616	403,215	186,363	216,363	250,000	250,000
101-299 Unallocated	696,175	695,440	694,527	769,022	796,980	760,980
	4,445,965	4,166,038	4,002,549	4,121,195	4,194,782	4,200,272
<u>Police Department:</u>						
101-301 Police	8,067,954	7,328,952	7,250,955	7,325,616	7,534,699	7,543,533
101-303 Police Youth Services-JPS	296,031	233,961	0	0	0	0
101-308 STEP Grant	13,333	0	0	24,899	0	0
101-311 OHSP Grant	7,310	10,757	12,000	7,963	0	0
101-312 OHSP Grant-OWI	0	0	0	9,000	0	0
101-313 Consortium Training	15,007	13,345	11,485	46,337	12,124	12,124
101-314 In-Service Training	10,959	10,169	8,478	16,984	4,486	4,486
101-315 MCOLES Training	27,514	24,654	33,283	33,283	0	0
101-318 Homeland Security Grant	55,295	38,030	0	0	0	0
101-319 ARRA Block Grant	483	134,350	0	0	0	0
	8,493,886	7,794,218	7,316,201	7,464,082	7,551,309	7,560,143
<u>Fire Department:</u>						
101-340 Fire Suppression	4,916,357	4,637,980	3,332,609	3,437,053	3,062,883	3,066,078
	4,916,357	4,637,980	3,332,609	3,437,053	3,062,883	3,066,078
<u>Other Public Safety:</u>						
101-350 Public Safety - Unallocated	1,673,127	1,543,202	1,684,850	1,795,850	2,023,881	2,023,881
101-426 Office Of Emerg. Measures	60,087	62,213	64,601	64,601	66,319	67,459
	1,733,214	1,605,415	1,749,451	1,860,451	2,090,200	2,091,340

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City of Jackson
Fiscal Year 2012/13 Adopted Budget
General Fund Expenditures
By Function/Department

Function Department	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
<u>Engineering & Public Works:</u>						
101-441 Tax Property Maintenance	5,539	6,821	8,000	8,897	8,813	8,813
101-442 Civic Affairs	41,278	43,519	43,765	49,790	50,240	50,240
101-445 Drains At Large	48,618	42,788	0	0	0	0
101-446 Storm Drain Construction	7,531	9,514	0	0	0	0
101-447 Ground Maintenance	37,998	41,279	42,600	50,320	49,320	49,320
101-448 Sidewalk Construction	50,510	35,649	52,000	77,940	40,000	40,000
101-450 Street Lighting	480,473	481,707	454,458	496,754	513,209	513,209
101-455 Weed Control	22,983	31,636	39,300	42,008	46,198	46,198
101-690 Forestry	512,147	487,203	186,363	368,379	286,363	286,363
	1,207,077	1,180,116	826,486	1,094,088	994,143	994,143
<u>Recreation & Culture:</u>						
101-692 Parks, Rec. & Grounds Admin.	700,738	560,248	615,528	600,070	607,033	621,837
101-697 Parks and Facilities Maint.	505,816	496,442	538,188	518,545	545,784	547,170
101-698 Lt. Nixon Memorial Park	123,686	131,565	131,735	131,735	132,225	132,225
101-699 Sharp Park Swimming Pool	89,331	89,247	94,877	94,877	95,593	95,593
101-803 Historical District	11,290	418	11,973	7,870	8,452	8,452
	1,430,861	1,277,920	1,392,301	1,353,097	1,389,087	1,405,277
<u>Community Enrichment & Development:</u>						
101-401 Planning	103,109	104,410	28,213	60,375	56,803	121,803
101-728 Economic Development	0	0	0	0	0	100,000
101-896 Human Relations	68,477	40,641	57,691	57,691	57,853	0
	171,586	145,051	85,904	118,066	114,656	221,803
<u>Contributions to Other Funds</u>						
101-999 Contributions to Other Funds	138,900	168,500	21,500	403,310	655,875	655,875
Total Expenditures	22,643,768	21,074,451	18,828,434	19,955,175	20,156,468	20,298,464

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 101 City Council

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-101-000-706.000 Salaries and Wages	61,914	60,186	58,850	58,850	58,850	58,850
101-101-000-715.000 Employers FICA	4,732	4,667	4,502	4,502	4,502	4,502
101-101-000-724.001 Workers Compensation	0	0	0	100	100	100
	<u>66,646</u>	<u>64,853</u>	<u>63,352</u>	<u>63,452</u>	<u>63,452</u>	<u>63,452</u>
Material and Supplies:						
101-101-000-726.000 Office Supplies	729	485	730	730	730	730
	<u>729</u>	<u>485</u>	<u>730</u>	<u>730</u>	<u>730</u>	<u>730</u>
Contractual and Other:						
101-101-000-853.000 Telephone	3,887	3,743	4,100	4,100	4,100	4,100
101-101-000-873.000 Travel	0	0	0	2,000	2,000	2,000
101-101-000-880.000 Community Promotion	1,135	272	1,200	1,500	1,200	1,200
101-101-000-900.000 Printing & Publishing	0	0	100	100	100	100
101-101-000-958.000 Memberships & Dues	8,734	8,734	8,800	8,800	8,800	8,800
101-101-000-960.000 Education & Training	324	911	300	300	300	300
	<u>14,080</u>	<u>13,660</u>	<u>14,500</u>	<u>16,800</u>	<u>16,500</u>	<u>16,500</u>
City Council	<u>81,455</u>	<u>78,998</u>	<u>78,582</u>	<u>80,982</u>	<u>80,682</u>	<u>80,682</u>

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Personnel Schedule

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

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 137 Administrative Hearings Bureau

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-137-000-706.000 Salaries and Wages	20,218	16,381	18,500	18,500	18,500	18,500
101-137-000-707.000 Wages-Temporary	237	248	500	500	500	500
101-137-000-715.000 Employers FICA	1,603	1,231	1,415	1,415	1,415	1,415
101-137-000-724.000 Unemployment	286	309	360	360	360	360
101-137-000-724.001 Workers Compensation	42	85	26	26	26	26
	<u>22,386</u>	<u>18,254</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	77	0	400	400	400	400
	<u>77</u>	<u>0</u>	<u>400</u>	<u>400</u>	<u>400</u>	<u>400</u>
Contractual and Other:						
101-137-000-818.000 Contractual Services	1,858	1,844	1,500	1,500	1,500	1,500
101-137-000-853.000 Telephone	71	117	150	150	150	150
101-137-000-960.000 Education & Training	75	0	0	0	0	0
	<u>2,004</u>	<u>1,961</u>	<u>1,650</u>	<u>1,650</u>	<u>1,650</u>	<u>1,650</u>
Administrative Hearings Bureau	<u><u>24,467</u></u>	<u><u>20,215</u></u>	<u><u>22,851</u></u>	<u><u>22,851</u></u>	<u><u>22,851</u></u>	<u><u>22,851</u></u>

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Personnel Schedule

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

City of Jackson
Fiscal Year 2012/13 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		60,109
MGR	City Manager	1		115,000
PT	Part Time Administrative Assistant		1	3,000
Activity Total		2	1	178,109

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 172 City Manager

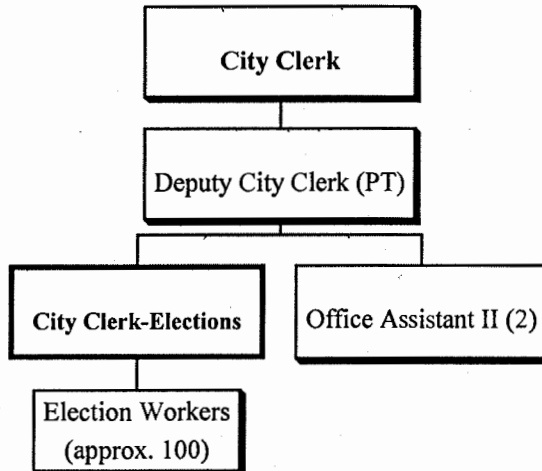
Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-172-000-702.000 Termination Pay	8,360	0	0	0	0	0
101-172-000-706.000 Salaries and Wages	102,210	171,313	175,842	184,715	173,930	175,109
101-172-000-707.000 Wages-Temporary	648	3,138	6,000	3,000	3,000	3,000
101-172-000-715.000 Employers FICA	8,498	12,869	13,542	14,634	14,300	14,390
101-172-000-719.000 Health Insurance	9,958	5,662	20,471	10,641	8,166	8,166
101-172-000-719.678 RX Drug Insurance	1,666	1,265	3,917	1,736	0	0
101-172-000-719.679 Health Insurance Deductible	0	0	0	1,108	2,440	2,440
101-172-000-722.000 Pension-General	4,344	4,738	4,618	5,529	5,846	5,963
101-172-000-722.001 Retiremt-City Mgr.	4,309	11,631	9,924	335	10,000	10,000
101-172-000-724.000 Unemployment	544	907	360	876	684	684
101-172-000-724.001 Workers Compensation	144	331	246	3,227	3,096	3,096
101-172-000-725.000 Other Fringe Benefits	972	911	2,345	652	2,229	2,229
	<u>141,653</u>	<u>212,765</u>	<u>237,265</u>	<u>226,453</u>	<u>223,691</u>	<u>225,077</u>
Material and Supplies:						
101-172-000-726.000 Office Supplies	3,282	2,719	2,200	2,200	2,200	2,200
101-172-000-737.000 Publications	0	0	0	0	0	0
	<u>3,282</u>	<u>2,719</u>	<u>2,200</u>	<u>2,200</u>	<u>2,200</u>	<u>2,200</u>
Contractual and Other:						
101-172-000-818.000 Contractual Services	9,082	16,287	0	3,300	0	0
101-172-000-853.000 Telephone	1,374	967	1,200	1,200	1,200	1,200
101-172-000-861.000 Auto Allowance	1,200	0	0	0	0	0
101-172-000-873.000 Travel	322	1,219	1,000	3,000	3,000	3,000
101-172-000-880.000 Community Promotion	0	115	500	500	500	500
101-172-000-900.000 Printing & Publishing	0	523	500	500	500	500
101-172-000-904.000 Annual Budget	2,234	1,903	3,100	2,000	2,100	2,100
101-172-000-934.000 Office Equipment Maintenance	21	0	300	300	300	300
101-172-000-958.000 Memberships & Dues	1,045	1,070	1,500	1,500	1,500	1,500
101-172-000-960.000 Education & Training	0	113	0	0	0	0
	<u>15,278</u>	<u>22,197</u>	<u>8,100</u>	<u>12,300</u>	<u>9,100</u>	<u>9,100</u>
Capital Outlay:						
101-172-000-983.000 Office Equipment	334	0	750	750	750	750
	<u>334</u>	<u>0</u>	<u>750</u>	<u>750</u>	<u>750</u>	<u>750</u>
City Manager	<u><u>160,547</u></u>	<u><u>237,681</u></u>	<u><u>248,315</u></u>	<u><u>241,703</u></u>	<u><u>235,741</u></u>	<u><u>237,127</u></u>

**City of Jackson
Fiscal Year 2012/13 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		*	33,840
				33,840
Add: Allocation From City Clerk 101-215: Permanent				53,180
Allocation From City Hall & Grounds 101-265: Building Maint. Supvsr.				4,750
Activity Total				91,770

* Includes Approximately 100 Positions On A Temporary Basis.

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



City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

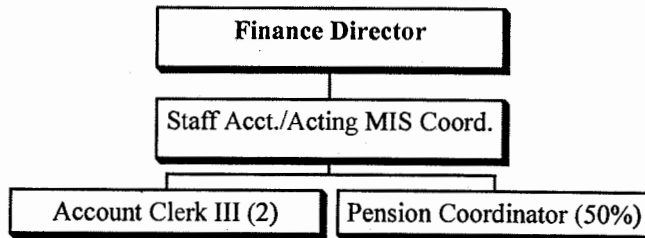
Fund 101 General Fund
Dept 192 City Clerk-Elections

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-192-000-706.000 Salaries and Wages	54,001	50,590	55,590	56,161	57,930	57,930
101-192-000-707.000 Wages-Temporary	23,875	41,105	31,220	35,720	33,840	33,840
101-192-000-709.000 Overtime	3,223	6,421	5,000	6,500	7,000	7,000
101-192-000-715.000 Employers FICA	4,615	4,515	4,228	4,800	4,327	4,327
101-192-000-719.000 Health Insurance	6,687	12,260	7,591	11,225	5,112	5,112
101-192-000-719.678 RX Drug Insurance	1,142	2,594	2,362	2,767	0	0
101-192-000-719.679 Health Insurance Deductible	0	0	4,980	317	1,092	1,092
101-192-000-722.000 Pension-General	4,380	4,741	4,687	5,200	5,315	5,315
101-192-000-724.000 Unemployment	420	1,237	1,460	1,460	1,449	1,449
101-192-000-724.001 Workers Compensation	208	309	846	846	719	719
101-192-000-725.000 Other Fringe Benefits	191	171	1,074	1,074	610	610
	98,742	123,943	119,038	126,070	117,394	117,394
Material and Supplies:						
101-192-000-726.000 Office Supplies	3,887	13,079	17,800	20,000	16,000	16,000
	3,887	13,079	17,800	20,000	16,000	16,000
Contractual and Other:						
101-192-000-818.000 Contractual Services	6,300	10,831	9,000	11,000	10,000	10,000
101-192-000-853.000 Telephone	539	969	750	750	750	750
101-192-000-873.000 Travel	180	227	200	225	200	200
101-192-000-900.000 Printing & Publishing	321	817	1,000	1,200	1,200	1,200
101-192-000-933.000 Equipment Maintenance	0	0	2,000	2,000	2,000	2,000
101-192-000-942.000 Building Rental/Lease	1,200	1,800	1,200	1,800	1,200	1,200
	8,540	14,644	14,150	16,975	15,350	15,350
City Clerk-Elections	111,169	151,666	150,988	163,045	148,744	148,744

City of Jackson
Fiscal Year 2012/13 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		76,915
019	Finance Director	1		99,058
307	Account Clerk III	2		98,884
307	Pension Coordinator/Engineering Admin.	1		49,442
Activity Total		5		324,299
Less:	Allocation of Acct./Acting IS Coord. to 101-258 MIS (Acting pay - 11.5%)			-8,672
	Allocation of 50% Pension Coordinator/Eng. Admin. to Fund 642			-24,721
				290,906

City of Jackson
Finance
Activity Personnel Chart



City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

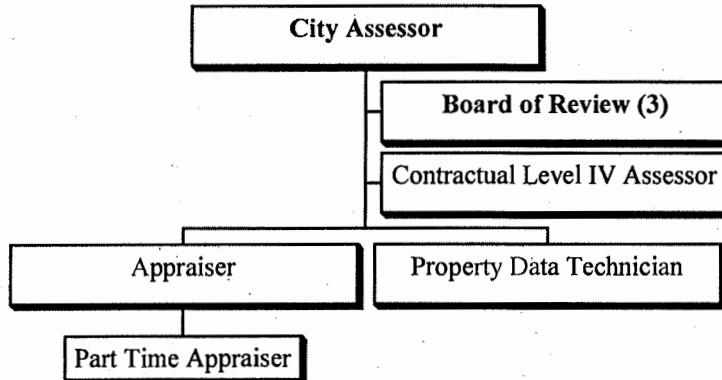
Fund 101 General Fund
Dept 201 Finance

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-201-000-706.000 Salaries and Wages	287,863	268,424	277,485	284,692	287,455	290,906
101-201-000-715.000 Employers FICA	21,760	20,338	21,227	21,779	21,990	22,254
101-201-000-719.000 Health Insurance	62,957	66,951	42,722	59,130	46,117	46,117
101-201-000-719.678 RX Drug Insurance	11,612	14,151	13,370	15,315	0	0
101-201-000-719.679 Health Insurance Deductible	0	0	26,310	1,598	9,200	9,200
101-201-000-722.000 Pension-General	22,181	22,882	23,697	26,848	28,516	28,858
101-201-000-724.000 Unemployment	817	1,620	1,605	1,496	1,500	1,500
101-201-000-724.001 Workers Compensation	404	378	388	282	402	402
101-201-000-725.000 Other Fringe Benefits	1,684	1,306	4,609	850	4,658	4,658
	<u>409,278</u>	<u>396,050</u>	<u>411,413</u>	<u>411,990</u>	<u>399,838</u>	<u>403,895</u>
Material and Supplies:						
101-201-000-726.000 Office Supplies	7,676	10,306	10,000	10,000	12,500	12,500
101-201-000-737.000 Publications	359	269	400	300	300	300
	<u>8,035</u>	<u>10,575</u>	<u>10,400</u>	<u>10,300</u>	<u>12,800</u>	<u>12,800</u>
Contractual and Other:						
101-201-000-818.000 Contractual Services	0	0	0	0	0	0
101-201-000-853.000 Telephone	1,727	1,698	2,100	3,000	3,000	3,000
101-201-000-873.000 Travel	39	60	50	50	100	100
101-201-000-958.000 Memberships & Dues	1,230	1,210	1,300	1,300	1,500	1,500
101-201-000-960.000 Education & Training	0	0	0	0	0	0
101-201-000-963.999 Purchasing Clearing	2,232	0	0	0	0	0
	<u>5,228</u>	<u>2,968</u>	<u>3,450</u>	<u>4,350</u>	<u>4,600</u>	<u>4,600</u>
Finance	<u>422,541</u>	<u>409,593</u>	<u>425,263</u>	<u>426,640</u>	<u>417,238</u>	<u>421,295</u>

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: City Assessor</i>				
<i>Fund-Activity: 101-209</i>				
008	Appraiser	1		45,053
307	Property Data Technician	1		49,442
ASSR	City Assessor	1		80,484
PT	Part Time Appraiser		1	31,279
PT	Contractual Level IV Assessor		1	3,500
PT	Board of Review		3	1,800
Activity Total		3	5	211,558

City of Jackson
City Assessor
Activity Personnel Chart



City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

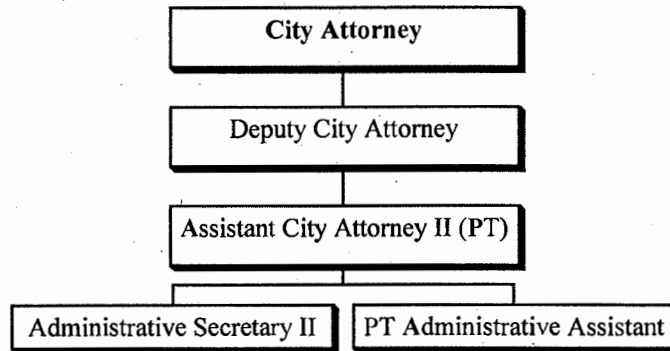
Fund 101 General Fund
Dept 209 City Assessor

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-209-000-702.000 Termination Pay	45,191	0	0	0	0	0
101-209-000-706.000 Salaries and Wages	217,773	161,147	204,382	158,730	174,110	174,979
101-209-000-707.000 Wages-Temporary	15,708	42,015	5,300	28,700	35,767	36,579
101-209-000-709.000 Overtime	0	0	0	4,500	5,000	5,000
101-209-000-715.000 Employers FICA	18,352	15,375	15,773	15,773	15,788	15,917
101-209-000-719.000 Health Insurance	42,905	36,457	22,884	30,488	26,517	26,517
101-209-000-719.678 RX Drug Insurance	7,595	7,401	7,122	6,185	0	0
101-209-000-719.679 Health Insurance Deductible	0	0	0	2,870	5,740	5,740
101-209-000-722.000 Pension-General	17,211	13,641	11,132	16,509	17,272	17,439
101-209-000-724.000 Unemployment	738	1,422	1,464	1,368	1,368	1,368
101-209-000-724.001 Workers Compensation	1,877	1,584	1,700	1,700	1,590	1,590
101-209-000-725.000 Other Fringe Benefits	1,277	957	2,955	3,000	2,997	2,997
	<u>368,627</u>	<u>279,999</u>	<u>272,712</u>	<u>269,823</u>	<u>286,149</u>	<u>288,126</u>
Material and Supplies:						
101-209-000-726.000 Office Supplies	2,413	2,549	2,600	2,500	2,600	2,600
101-209-000-726.001 Data Processing Supplies	8,025	10,349	11,310	11,245	11,760	11,760
101-209-000-737.000 Publications	1,046	917	1,080	1,095	1,200	1,200
101-209-000-751.000 Gasoline	379	392	500	400	667	667
	<u>11,863</u>	<u>14,207</u>	<u>15,490</u>	<u>15,240</u>	<u>16,227</u>	<u>16,227</u>
Contractual and Other:						
101-209-000-826.000 Legal Fees	0	0	0	700	0	0
101-209-000-853.000 Telephone	528	601	800	900	800	800
101-209-000-873.000 Travel	1,619	634	2,100	600	1,900	1,900
101-209-000-934.000 Office Equipment Maintenance	1,750	1,662	1,400	1,400	1,400	1,400
101-209-000-939.000 Vehicle Maintenance	550	588	850	600	900	900
101-209-000-958.000 Memberships & Dues	300	300	300	375	300	300
101-209-000-960.000 Education & Training	900	975	1,125	2,660	2,700	2,700
	<u>5,647</u>	<u>4,760</u>	<u>6,575</u>	<u>7,235</u>	<u>8,000</u>	<u>8,000</u>
Capital Outlay:						
101-209-000-983.000 Office Equipment	0	0	0	4,920	1,800	1,800
101-209-000-985.000 Vehicles	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,920</u>	<u>1,800</u>	<u>1,800</u>
City Assessor	<u><u>386,137</u></u>	<u><u>298,966</u></u>	<u><u>294,777</u></u>	<u><u>297,218</u></u>	<u><u>312,176</u></u>	<u><u>314,153</u></u>

City of Jackson
Fiscal Year 2012/13 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		48,338
016	Deputy City Attorney	1		65,446
ATRY	City Attorney	1		110,616
PT	Assistant City Attorney II (PT)		1	59,280
PT	Part Time Administrative Assistant		1	20,280
Activity Total		3	2	303,960

City of Jackson
City Attorney
Activity Personnel Chart



City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

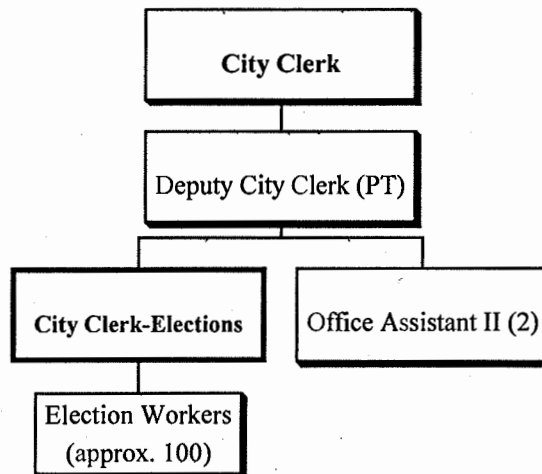
Fund 101 General Fund
Dept 210 City Attorney

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-210-000-702.000 Termination Pay	28,650	4,333	0	0	0	0
101-210-000-706.000 Salaries and Wages	272,918	194,793	150,968	159,370	223,463	225,687
101-210-000-707.000 Wages-Temporary	57,038	82,123	134,160	134,160	79,560	79,560
101-210-000-715.000 Employers FICA	27,149	21,326	21,989	21,989	23,143	23,313
101-210-000-719.000 Health Insurance	39,902	31,653	21,818	27,537	29,113	29,113
101-210-000-719.678 RX Drug Insurance	6,840	7,363	6,316	4,760	0	0
101-210-000-719.679 Health Insurance Deductible	0	0	12,000	2,108	5,860	5,860
101-210-000-722.000 Pension-General	21,746	16,567	12,879	15,415	22,127	22,348
101-210-000-724.000 Unemployment	954	2,334	1,830	1,830	1,710	1,710
101-210-000-724.001 Workers Compensation	511	379	403	419	424	424
101-210-000-725.000 Other Fringe Benefits	3,226	1,659	2,111	2,111	3,149	3,149
	<u>458,934</u>	<u>362,530</u>	<u>364,474</u>	<u>369,699</u>	<u>388,549</u>	<u>391,164</u>
Material and Supplies:						
101-210-000-726.000 Office Supplies	1,718	3,833	4,000	4,000	4,500	4,500
101-210-000-737.000 Publications	7,615	6,469	8,000	8,000	8,000	8,000
	<u>9,333</u>	<u>10,302</u>	<u>12,000</u>	<u>12,000</u>	<u>12,500</u>	<u>12,500</u>
Contractual and Other:						
101-210-000-818.000 Contractual Services	4,625	80	10,000	5,000	5,000	5,000
101-210-000-826.000 Legal Fees	-456	195	600	600	630	630
101-210-000-827.000 Witness Fees	55	36	300	300	300	300
101-210-000-853.000 Telephone	984	1,150	1,200	1,200	1,200	1,200
101-210-000-861.000 Auto Allowance	2,200	0	0	0	0	0
101-210-000-873.000 Travel	49	38	400	400	400	400
101-210-000-934.000 Office Equipment Maintenance	307	678	1,300	1,300	1,720	1,720
101-210-000-958.000 Memberships & Dues	3,173	2,303	2,650	2,650	2,645	2,645
101-210-000-960.000 Education & Training	480	135	900	900	900	900
	<u>11,417</u>	<u>4,615</u>	<u>17,350</u>	<u>12,350</u>	<u>12,795</u>	<u>12,795</u>
City Attorney	<u><u>479,684</u></u>	<u><u>377,447</u></u>	<u><u>393,824</u></u>	<u><u>394,049</u></u>	<u><u>413,844</u></u>	<u><u>416,459</u></u>

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: City Clerk</i>				
<i>Fund-Activity: 101-215</i>				
305	Office Assistant II	2		86,607
CLRK	City Clerk	1		90,662
010	Deputy City Clerk (PT)		1	18,720
		3	1	195,989
Less: Allocation To City Clerk-Elections 101-192: Permanent				-53,180
Allocation To Parking Assessment 586-586: Permanent				-13,207
Activity Total				129,602

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



City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 215 City Clerk

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-215-000-706.000 Salaries and Wages	137,995	101,257	105,780	106,351	110,882	110,882
101-215-000-707.000 Wages-Temporary	10,793	19,150	17,540	17,540	18,720	18,720
101-215-000-709.000 Overtime	328	1,263	0	1,600	500	500
101-215-000-715.000 Employers FICA	11,510	9,134	9,435	9,435	9,915	9,915
101-215-000-719.000 Health Insurance	12,870	17,286	14,863	20,596	20,312	20,312
101-215-000-719.678 RX Drug Insurance	1,999	4,820	4,639	5,372	0	0
101-215-000-719.679 Health Insurance Deductible	0	0	9,600	738	4,432	4,432
101-215-000-722.000 Pension-General	10,839	8,739	9,034	9,900	10,999	10,999
101-215-000-724.000 Unemployment	486	1,144	1,024	1,024	1,059	1,059
101-215-000-724.001 Workers Compensation	213	170	97	200	220	220
101-215-000-725.000 Other Fringe Benefits	926	128	2,007	2,007	2,226	2,226
	<u>187,959</u>	<u>163,091</u>	<u>174,019</u>	<u>174,763</u>	<u>179,265</u>	<u>179,265</u>
Material and Supplies:						
101-215-000-726.000 Office Supplies	5,024	4,706	6,000	6,000	6,000	6,000
101-215-000-737.000 Publications	214	222	500	500	500	500
	<u>5,238</u>	<u>4,928</u>	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>
Contractual and Other:						
101-215-000-818.000 Contractual Services	4,880	6,923	5,000	5,000	6,000	6,000
101-215-000-853.000 Telephone	508	604	950	950	800	800
101-215-000-873.000 Travel	59	0	50	50	50	50
101-215-000-900.000 Printing & Publishing	8,401	10,065	7,500	2,500	2,500	2,500
101-215-000-934.000 Office Equipment Maintenance	312	220	700	700	700	700
101-215-000-958.000 Memberships & Dues	240	235	400	400	400	400
101-215-000-960.000 Education & Training	0	0	250	250	250	250
	<u>14,400</u>	<u>18,047</u>	<u>14,850</u>	<u>9,850</u>	<u>10,700</u>	<u>10,700</u>
Capital Outlay:						
101-215-000-983.000 Office Equipment	846	0	2,000	2,000	2,000	2,000
	<u>846</u>	<u>0</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
City Clerk	<u><u>208,443</u></u>	<u><u>186,066</u></u>	<u><u>197,369</u></u>	<u><u>193,113</u></u>	<u><u>198,465</u></u>	<u><u>198,465</u></u>

City of Jackson
Fiscal Year 2012/13 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		52,399
Activity Total		1	1	57,399

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 226 Personnel

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-226-000-702.000 Termination Pay	1,819	8,088	0	0	0	0
101-226-000-706.000 Salaries and Wages	195,425	153,446	47,046	49,500	51,372	52,399
101-226-000-707.000 Wages-Temporary	35	72	0	0	5,000	5,000
101-226-000-709.000 Overtime	695	5,021	0	2,963	4,800	4,800
101-226-000-715.000 Employers FICA	15,266	13,153	3,600	4,013	5,062	5,141
101-226-000-719.000 Health Insurance	24,796	14,094	2,030	0	0	0
101-226-000-719.678 RX Drug Insurance	3,925	2,952	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	15,241	9,078	4,333	4,333	5,096	5,198
101-226-000-724.000 Unemployment	611	1,098	366	366	342	342
101-226-000-724.001 Workers Compensation	279	696	70	70	504	504
101-226-000-725.000 Other Fringe Benefits	1,769	1,636	1,000	700	934	934
	<u>259,861</u>	<u>209,334</u>	<u>58,445</u>	<u>61,945</u>	<u>73,110</u>	<u>74,318</u>
Material and Supplies:						
101-226-000-726.000 Office Supplies	2,659	1,935	500	500	500	500
101-226-000-737.000 Publications	1,335	23	500	500	500	500
	<u>3,994</u>	<u>1,958</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Contractual and Other:						
101-226-000-818.000 Contractual Services	17,719	11,110	20,000	20,000	20,000	20,000
101-226-000-818.226 Contractual Services-County	0	0	85,000	99,746	85,871	85,871
101-226-000-853.000 Telephone	1,328	1,518	500	500	500	500
101-226-000-873.000 Travel	408	0	0	0	0	0
101-226-000-900.000 Printing & Publishing	54	412	500	500	500	500
101-226-000-934.000 Office Equipment Maintenance	0	0	300	300	300	300
101-226-000-946.000 Office Equipment Rental	0	50	0	0	0	0
101-226-000-958.000 Memberships & Dues	540	25	300	300	300	300
101-226-000-960.000 Education & Training	557	35	500	500	1,000	1,000
101-226-000-960.001 Training-City Wide	312	114	0	0	0	0
101-226-000-960.002 Training-New Recruitment	0	375	0	0	0	0
101-226-000-960.003 Training-MAPE Reimb.	2,732	0	0	0	0	0
	<u>23,650</u>	<u>13,639</u>	<u>107,100</u>	<u>121,846</u>	<u>108,471</u>	<u>108,471</u>
Personnel	<u>287,505</u>	<u>224,931</u>	<u>166,545</u>	<u>184,791</u>	<u>182,581</u>	<u>183,789</u>

City of Jackson
Fiscal Year 2012/13 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		60,064
	Activity Total	1		60,064

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

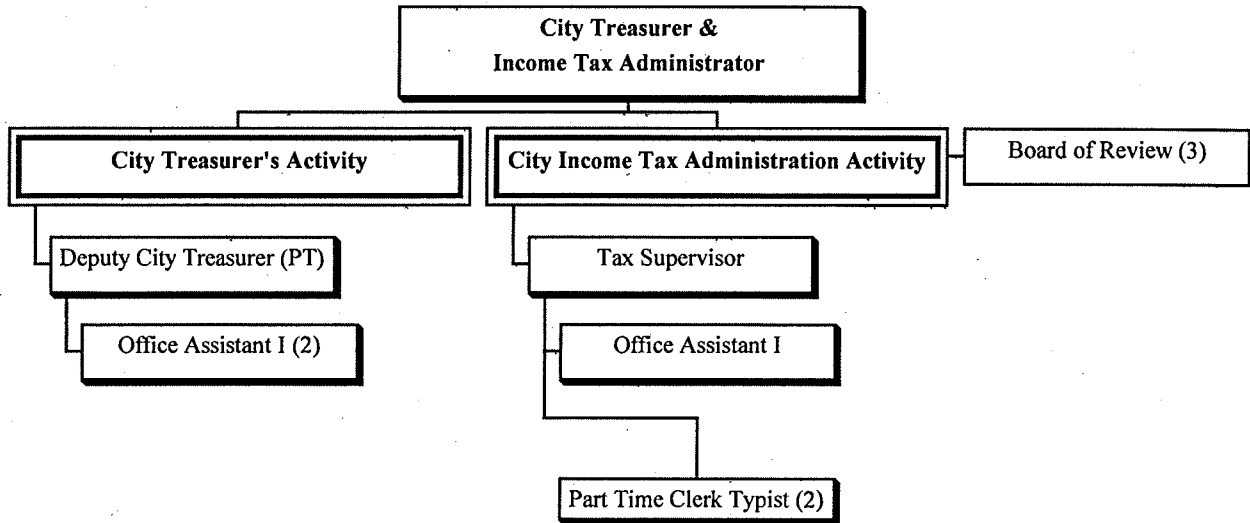
Fund 101 General Fund
Dept 233 Purchasing

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-233-000-702.000 Termination Pay	31,804	0	0	0	0	0
101-233-000-706.000 Salaries and Wages	55,276	53,846	53,789	56,764	58,929	60,064
101-233-000-715.000 Employers FICA	6,714	3,880	4,115	4,250	4,508	4,595
101-233-000-719.000 Health Insurance	17,620	16,845	10,909	14,932	12,515	12,515
101-233-000-719.678 RX Drug Insurance	2,780	3,301	3,158	2,365	0	0
101-233-000-719.679 Health Insurance Deductible	0	0	6,000	1,055	2,320	2,320
101-233-000-722.000 Pension-General	4,466	4,562	4,594	5,055	5,846	5,959
101-233-000-724.000 Unemployment	180	365	366	366	342	342
101-233-000-724.001 Workers Compensation	126	75	76	76	83	83
101-233-000-725.000 Other Fringe Benefits	-385	-584	947	947	972	972
	<u>118,581</u>	<u>82,290</u>	<u>83,954</u>	<u>85,810</u>	<u>85,515</u>	<u>86,850</u>
Material and Supplies:						
101-233-000-726.000 Office Supplies	1,981	1,236	2,500	2,500	2,500	2,500
101-233-000-737.000 Publications	75	75	75	75	75	75
	<u>2,056</u>	<u>1,311</u>	<u>2,575</u>	<u>2,575</u>	<u>2,575</u>	<u>2,575</u>
Contractual and Other:						
101-233-000-853.000 Telephone	566	611	600	600	600	600
101-233-000-873.000 Travel	77	101	100	100	300	300
101-233-000-900.000 Printing & Publishing	38	50	150	150	150	150
101-233-000-946.000 Office Equipment Rental	-2,210	-3,256	1,500	1,000	1,000	1,000
101-233-000-958.000 Memberships & Dues	344	230	415	415	415	415
	<u>-1,185</u>	<u>-2,264</u>	<u>2,765</u>	<u>2,265</u>	<u>2,465</u>	<u>2,465</u>
Purchasing	<u>119,452</u>	<u>81,337</u>	<u>89,294</u>	<u>90,650</u>	<u>90,555</u>	<u>91,890</u>

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: City Treasurer</i>				
<i>Fund-Activity: 101-253</i>				
303	Office Assistant I	2		70,865
ELEC	City Treasurer	1		80,371
PT	Deputy City Treasurer		1	44,197
Activity Total		3	1	195,433

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



City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

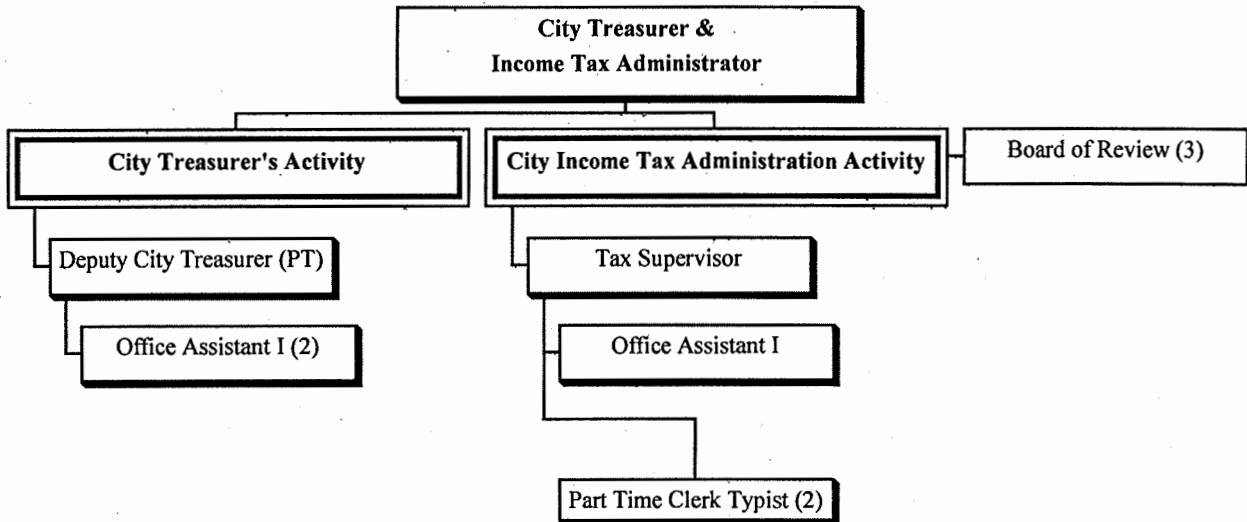
Fund 101 General Fund
Dept 253 City Treasurer

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-253-000-702.000 Termination Pay	12,019	0	0	0	0	0
101-253-000-706.000 Salaries and Wages	197,829	144,633	186,420	186,420	195,433	195,433
101-253-000-707.000 Wages-Temporary	11,287	35,494	0	0	0	0
101-253-000-715.000 Employers FICA	17,209	13,617	14,261	14,261	14,951	14,951
101-253-000-719.000 Health Insurance	34,989	36,210	22,809	32,481	25,110	25,110
101-253-000-719.678 RX Drug Insurance	7,020	7,367	7,122	8,158	0	0
101-253-000-719.679 Health Insurance Deductible	0	0	15,000	1,000	5,500	5,500
101-253-000-722.000 Pension-General	15,555	14,263	12,889	12,889	15,002	15,002
101-253-000-724.000 Unemployment	540	1,187	1,464	1,464	1,368	1,368
101-253-000-724.001 Workers Compensation	201	347	936	936	949	949
101-253-000-725.000 Other Fringe Benefits	1,193	312	3,127	3,127	2,986	2,986
	297,842	253,430	264,028	260,736	261,299	261,299
Material and Supplies:						
101-253-000-726.000 Office Supplies	3,508	3,089	4,135	4,135	4,140	4,140
101-253-000-737.000 Publications	541	560	840	840	843	843
	4,049	3,649	4,975	4,975	4,983	4,983
Contractual and Other:						
101-253-000-818.000 Contractual Service	1,309	775	2,000	2,000	2,000	2,000
101-253-000-853.000 Telephone	787	997	1,000	1,000	1,000	1,000
101-253-000-861.000 Auto	2,200	0	0	0	0	0
101-253-000-873.000 Travel	0	0	75	75	75	75
101-253-000-934.000 Office Equipment Maintenance	536	626	1,600	1,600	1,625	1,625
101-253-000-935.000 Software Maintenance	2,865	0	3,700	3,700	4,000	4,000
101-253-000-958.000 Memberships & Dues	0	10	125	125	125	125
101-253-000-960.000 Education & Training	0	0	0	0	0	0
	7,697	2,408	8,500	8,500	8,825	8,825
Capital Outlay:						
101-253-000-983.000 Office Equipment	392	163	0	0	1,600	1,600
101-253-000-984.000 Software Purchase	2,000	2,120	0	0	0	0
	2,392	2,283	0	0	1,600	1,600
City Treasurer	311,980	261,770	277,503	274,211	276,707	276,707

City of Jackson
Fiscal Year 2012/13 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		63,818
303	Office Assistant I	1		31,971
PT	Part-Time Clerk-Typist		2	27,000
PT	Board of Review		3	750
Activity Total		2	5	123,539

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



City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 254 City Income Tax Administration

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-254-000-702.000 Termination Pay	11,322	0	0	0	0	0
101-254-000-706.000 Salaries and Wages	69,442	66,447	85,104	85,104	94,583	95,789
101-254-000-707.000 Wages-Temporary	25,573	23,136	27,750	27,750	27,750	27,750
101-254-000-715.000 Employers FICA	8,438	6,899	8,633	8,633	9,359	9,451
101-254-000-719.000 Health Insurance	25,911	31,214	20,387	26,883	13,191	13,191
101-254-000-719.678 RX Drug Insurance	5,028	6,604	6,316	6,970	0	0
101-254-000-719.679 Health Insurance Deductible	0	0	12,000	0	2,200	2,200
101-254-000-722.000 Pension-General	6,633	6,936	7,268	7,268	9,383	9,503
101-254-000-724.000 Unemployment	217	720	1,098	1,098	1,026	1,026
101-254-000-724.001 Workers Compensation	29	-4	158	158	171	171
101-254-000-725.000 Other Fringe Benefits	933	852	1,943	1,943	1,922	1,922
	<u>153,526</u>	<u>142,804</u>	<u>170,657</u>	<u>165,807</u>	<u>159,585</u>	<u>161,003</u>
Material and Supplies:						
101-254-000-726.000 Office Supplies	20,677	27,080	27,600	27,600	27,600	27,600
101-254-000-737.000 Publications	93	278	1,000	1,000	1,000	1,000
	<u>20,770</u>	<u>27,358</u>	<u>28,600</u>	<u>28,600</u>	<u>28,600</u>	<u>28,600</u>
Contractual and Other:						
101-254-000-853.000 Telephone	0	0	400	400	400	400
101-254-000-873.000 Travel	212	0	0	0	0	0
101-254-000-934.000 Office Equipment Maintenance	312	547	1,050	1,050	1,050	1,050
101-254-000-935.000 Software Maintenance	6,563	6,563	6,700	6,700	6,700	6,700
101-254-000-960.000 Education & Training	0	0	0	0	0	0
	<u>7,087</u>	<u>7,110</u>	<u>8,150</u>	<u>8,150</u>	<u>8,150</u>	<u>8,150</u>
Capital Outlay:						
101-254-000-983.000 Office Equipment	878	0	2,200	2,200	1,600	1,600
101-254-000-984.000 Software Purchase	0	0	0	0	0	0
	<u>878</u>	<u>0</u>	<u>2,200</u>	<u>2,200</u>	<u>1,600</u>	<u>1,600</u>
City Income Tax Administration	<u><u>182,261</u></u>	<u><u>177,272</u></u>	<u><u>209,607</u></u>	<u><u>204,757</u></u>	<u><u>197,935</u></u>	<u><u>199,353</u></u>

City of Jackson
Fiscal Year 2012/13 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		57,858
309	Computer Sys. Oper./Network Tech.	1		54,401
		<u>2</u>		<u>112,259</u>
	Add: Allocation of Acct./Acting IS Coord. from 101-201 Finance (Acting pay)			<u>8,672</u>
	Activity Total			<u><u>120,931</u></u>

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 258 Management Information Services

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-258-000-702.000 Termination Pay	0	4,669	0	0	0	0
101-258-000-706.000 Salaries and Wages	172,435	155,780	108,550	115,214	119,837	120,931
101-258-000-707.000 Wages - Temporary	0	2,366	0	17,872	0	0
101-258-000-709.000 Overtime	0	1,915	0	3,263	3,500	3,500
101-258-000-715.000 Employers FICA	12,937	12,590	8,275	10,532	9,167	9,251
101-258-000-719.000 Health Insurance	35,736	36,708	21,583	28,950	25,500	25,500
101-258-000-719.678 RX Drug Insurance	6,397	7,834	6,639	7,215	0	0
101-258-000-719.679 Health Insurance Deductible	0	0	12,690	1,010	4,780	4,780
101-258-000-722.000 Pension-General	13,226	13,663	9,237	11,094	11,888	11,996
101-258-000-724.000 Unemployment	561	1,193	774	1,373	723	723
101-258-000-724.001 Workers Compensation	241	232	151	321	167	167
101-258-000-725.000 Other Fringe Benefits	676	1,578	2,147	945	2,132	2,132
	<u>242,209</u>	<u>238,528</u>	<u>170,046</u>	<u>197,789</u>	<u>177,694</u>	<u>178,980</u>
Material and Supplies:						
101-258-000-726.000 Office Supplies	611	1,483	720	1,017	720	720
101-258-000-726.001 Data Processing Supplies	3,643	5,598	5,600	5,600	2,500	2,500
	<u>4,254</u>	<u>7,081</u>	<u>6,320</u>	<u>6,617</u>	<u>3,220</u>	<u>3,220</u>
Contractual and Other:						
101-258-000-818.000 Contractual Services	18,102	24,575	58,000	36,572	89,520	89,520
101-258-000-818.028 Contractual Services-GIS	2,722	5,941	2,000	5,921	2,075	2,075
101-258-000-818.061 Contractual Services-Website	0	0	0	0	0	25,000
101-258-000-853.000 Telephone	7,090	6,391	6,752	8,711	9,300	9,300
101-258-000-873.000 Travel	291	311	500	300	500	500
101-258-000-934.000 Office Equipment Maintenance	2,184	0	0	0	0	0
101-258-000-935.000 Software Maintenance	101	12,467	18,635	23,032	25,000	25,000
101-258-000-960.000 Education & Training	195	0	0	0	0	0
	<u>30,685</u>	<u>49,685</u>	<u>85,887</u>	<u>74,536</u>	<u>126,395</u>	<u>151,395</u>
Capital Outlay:						
101-258-000-977.000 Equipment	0	4,029	16,836	0	27,378	27,378
101-258-000-984.000 Software Purchase	33,531	33,531	50,428	50,428	0	0
	<u>33,531</u>	<u>37,560</u>	<u>67,264</u>	<u>50,428</u>	<u>27,378</u>	<u>27,378</u>
Management Information Services	<u>310,679</u>	<u>332,854</u>	<u>329,517</u>	<u>329,370</u>	<u>334,687</u>	<u>360,973</u>

City of Jackson
Fiscal Year 2012/13 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	46,105
PT	Part-Time Maintenance		2	25,281
Activity Total			3	71,386
Less: Allocation To City Clerk-Elections 101-192: Building Maintenance Supvsr.				-4,750
				66,636

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 265 City Hall & Grounds

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-265-000-702.000 Termination Pay	0	0	0	0	24,305	24,305
101-265-000-706.000 Salaries and Wages	49,800	45,233	50,539	50,539	0	0
101-265-000-707.000 Wages-Temporary	21,610	20,548	17,160	17,160	62,609	63,636
101-265-000-709.000 Overtime	2,591	7,054	6,000	6,000	1,000	1,000
101-265-000-715.000 Employers FICA	5,960	5,779	5,221	5,500	6,756	6,835
101-265-000-719.000 Health Insurance	11,646	12,621	8,921	10,980	1,513	1,513
101-265-000-719.678 RX Drug Insurance	2,189	2,661	2,588	1,910	0	0
101-265-000-719.679 Health Insurance Deductible	0	0	5,520	1,000	337	337
101-265-000-722.000 Pension-General	4,346	4,662	3,970	4,370	443	545
101-265-000-724.000 Unemployment	500	943	1,033	1,033	998	998
101-265-000-724.001 Workers Compensation	1,820	1,763	1,534	1,600	1,542	1,542
101-265-000-725.000 Other Fringe Benefits	331	269	857	857	136	136
	<u>100,793</u>	<u>101,533</u>	<u>103,343</u>	<u>100,949</u>	<u>99,639</u>	<u>100,847</u>
Material and Supplies:						
101-265-000-751.000 Gasoline	2,019	2,190	2,000	2,000	2,000	2,000
101-265-000-758.000 Laundry	2,288	2,429	1,950	1,950	800	800
101-265-000-776.000 Custodial Supplies	6,331	7,942	13,825	13,825	13,450	13,450
	<u>10,638</u>	<u>12,561</u>	<u>17,775</u>	<u>17,775</u>	<u>16,250</u>	<u>16,250</u>
Contractual and Other:						
101-265-000-818.000 Contractual Services	49,686	40,841	26,780	26,780	35,180	35,180
101-265-000-818.265 Contractual Services-City Hall	5,840	25,988	48,584	48,584	44,241	44,241
101-265-000-853.000 Telephone	4,664	4,072	4,100	4,100	4,100	4,100
101-265-000-914.000 Insurance	7,690	7,656	7,805	7,805	7,652	7,652
101-265-000-920.000 Utilities	103,416	102,135	105,000	105,000	105,000	105,000
101-265-000-931.000 Building Maintenance	41,807	22,792	15,110	15,110	16,850	16,850
101-265-000-933.000 Equipment Maintenance	34	5,378	5,357	5,357	5,357	5,357
101-265-000-939.000 Vehicle Maintenance	3,906	542	500	500	500	500
101-265-000-944.661 Equipment Lease - MP	4,302	4,302	4,303	4,303	4,360	4,360
	<u>221,345</u>	<u>213,706</u>	<u>217,539</u>	<u>217,539</u>	<u>223,240</u>	<u>223,240</u>
City Hall & Grounds	<u>332,776</u>	<u>327,800</u>	<u>338,657</u>	<u>336,263</u>	<u>339,129</u>	<u>340,337</u>

City of Jackson
Fiscal Year 2012/13 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		36,688
306	Landscape Technician III	1		46,672
PT	PT Office Assistant II		1	15,600
PT	Part Time Laborer		4	24,400
Activity Total		2	5	123,360

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 276 Cemeteries

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-276-000-702.000 Termination Pay	0	10,408	0	0	0	0
101-276-000-706.000 Salaries and Wages	193,627	166,898	24,727	24,727	87,000	83,360
101-276-000-707.000 Wages-Temporary	20,829	18,066	0	0	40,000	40,000
101-276-000-709.000 Overtime	4,606	3,579	0	0	0	3,640
101-276-000-715.000 Employers FICA	16,778	14,804	1,873	1,873	9,645	9,645
101-276-000-719.000 Health Insurance	37,760	42,877	3,600	3,600	13,191	13,191
101-276-000-719.678 RX Drug Insurance	7,429	9,257	1,042	1,042	0	0
101-276-000-719.679 Health Insurance-Deductible	0	0	2,000	2,000	3,300	3,300
101-276-000-722.000 Pension-General	15,318	14,856	2,091	2,091	8,630	8,630
101-276-000-724.000 Unemployment	940	1,877	121	121	1,710	1,710
101-276-000-724.001 Workers Compensation	4,482	3,950	563	563	2,667	2,667
101-276-000-725.000 Other Fringe Benefits	780	1,117	346	346	3,905	3,905
	302,549	287,689	36,363	36,363	170,048	170,048
Material and Supplies:						
101-276-000-726.000 Office Supplies	1,102	767	0	0	400	400
101-276-000-740.000 Operating Supplies	2,076	3,527	0	0	2,000	2,000
101-276-000-751.000 Gasoline	34,192	24,822	0	0	24,000	24,000
101-276-000-755.000 Safety Supplies	261	180	0	0	500	500
101-276-000-756.000 Miscellaneous Supplies	551	595	0	0	3,000	3,000
101-276-000-758.000 Laundry	1,565	1,677	0	0	1,000	1,000
101-276-000-759.000 Small Tools	1,789	1,850	0	0	1,000	1,000
101-276-000-776.000 Custodial Supplies	2,820	1,099	0	0	1,500	1,500
101-276-000-778.000 Equipment Maint. Supplies	19,100	11,812	0	0	20,000	20,000
101-276-000-782.000 Materials	1,823	3,283	0	0	3,500	3,500
101-276-000-783.000 Seed And Sod	2,725	276	0	0	3,000	3,000
	68,004	49,888	0	0	59,900	59,900
Contractual and Other:						
101-276-000-818.000 Contractual Services	27,883	12,916	150,000	180,000	2,400	2,400
101-276-000-818.025 Contractual Services-DPW	566	0	0	0	550	550
101-276-000-853.000 Telephone	1,247	2,206	0	0	1,000	1,000
101-276-000-873.000 Travel	167	88	0	0	0	0
101-276-000-920.000 Utilities	16,941	17,509	0	0	10,000	10,000
101-276-000-931.000 Building Maintenance	1,417	893	0	0	2,000	2,000
101-276-000-933.000 Equipment Maintenance	7,052	12,998	0	0	2,000	2,000
101-276-000-938.000 Grounds Maintenance	4,102	5,344	0	0	2,000	2,000
101-276-000-943.000 Equipment Rental - MP	0	896	0	0	0	0
101-276-000-958.000 Memberships & Dues	84	35	0	0	102	102
101-276-000-966.000 Public Works Overhead	0	912	0	0	0	0
101-276-000-967.000 Engineering Overhead	0	35	0	0	0	0
101-276-000-960.000 Education & Training	90	0	0	0	0	0
	59,549	53,832	150,000	180,000	20,052	20,052
Capital Outlay:						
101-276-000-974.000 Land Improvements	4,702	0	0	0	0	0
101-276-000-982.000 Machinery & Equipment	1,812	11,806	0	0	0	0
	6,514	11,806	0	0	0	0
Cemeteries	436,616	403,215	186,363	216,363	250,000	250,000

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 299 Unallocated

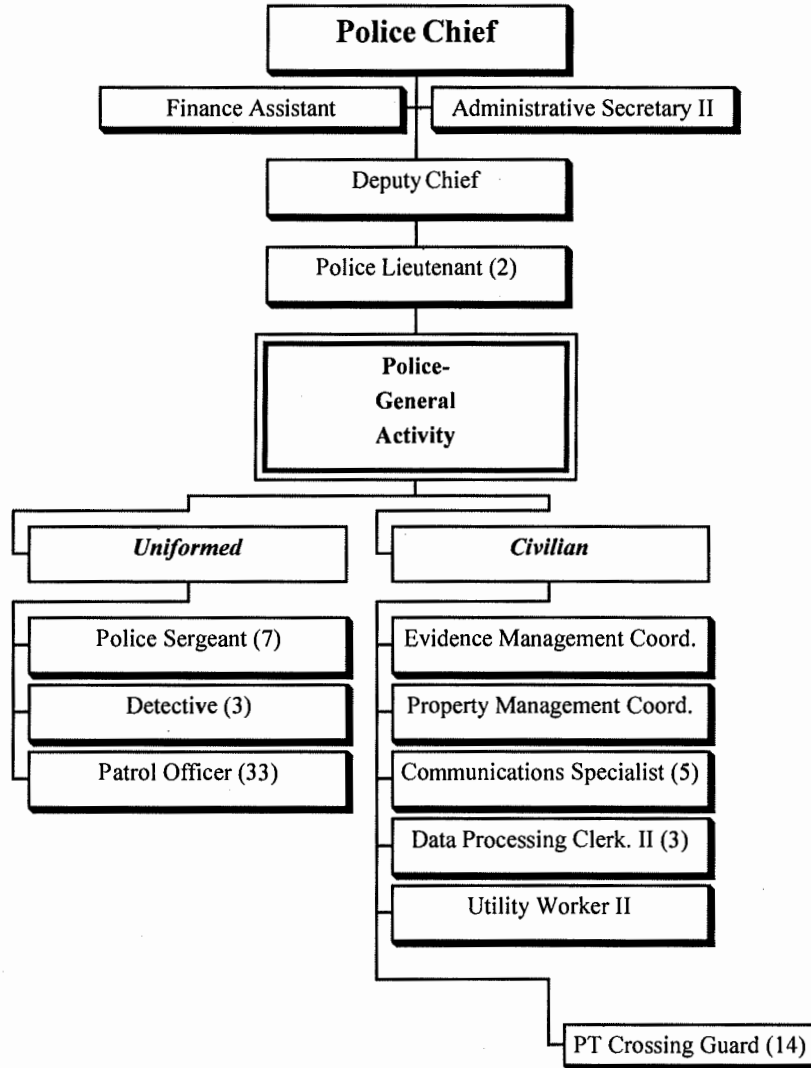
Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-299-000-706.000 Salaries-Ret. Health Stipend	102,708	101,445	101,000	118,000	120,000	120,000
101-299-000-715.000 Employers FICA (Ret.)	7,857	7,756	7,727	9,027	9,945	9,945
	<u>110,565</u>	<u>109,201</u>	<u>108,727</u>	<u>127,027</u>	<u>129,945</u>	<u>129,945</u>
Materials and Supplies:						
101-299-000-730.000 Postage	77,652	88,075	85,000	100,000	105,000	105,000
	<u>77,652</u>	<u>88,075</u>	<u>85,000</u>	<u>100,000</u>	<u>105,000</u>	<u>105,000</u>
Contractual and Other:						
101-299-000-719.001 Health Insurance-Retirees	167,272	188,045	200,000	205,000	225,000	225,000
101-299-000-808.000 Audit Fees	28,483	28,693	27,000	24,560	25,100	25,100
101-299-000-818.000 Contractual Services	7,420	7,780	8,000	28,000	8,000	8,000
101-299-000-818.057 Incubator Costs	17,346	11,605	0	5,000	0	0
101-299-000-880.000 Comm. Promotion	37,880	27,574	40,000	55,000	40,000	40,000
101-299-000-914.000 Insurance	71,758	68,251	68,300	66,935	66,935	66,935
101-299-000-914.001 Insurance-Ded. Portion	5,000	6,300	5,000	5,000	5,000	5,000
101-299-000-956.001 Contingency	0	0	0	0	39,500	3,500
101-299-000-962.000 Uncollectible Accounts	45,248	58,533	50,000	50,000	50,000	50,000
101-299-000-962.440 Uncollect. Accts-Income Tax	122,500	100,000	100,000	100,000	100,000	100,000
101-299-000-963.000 Miscellaneous	5,051	1,383	2,500	2,500	2,500	2,500
	<u>507,958</u>	<u>498,164</u>	<u>500,800</u>	<u>541,995</u>	<u>562,035</u>	<u>526,035</u>
Unallocated	696,175	695,440	694,527	769,022	796,980	760,980



City of Jackson
Fiscal Year 2012/13 Adopted Budget
General Fund
Police Department Summary

Activity #	Activity Name	Adopted Budget
101-301	Police Department (General)	\$ 7,543,533
101-313	Consortium Training	12,124
101-314	In-Service Training	<u>4,486</u>
General Fund Total - Police Department		<u>\$ 7,560,143</u>

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



City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 301 Police Department

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-301-000-702.000 Termination Pay	49,678	89,034	27,726	77,842	0	0
101-301-000-706.000 Salaries and Wages	3,853,896	3,509,873	3,308,744	3,357,953	3,545,751	3,553,265
101-301-000-707.000 Wages-Temporary	70,783	72,149	74,914	73,522	67,154	67,154
101-301-000-709.000 Overtime	149,102	134,081	145,919	145,608	155,795	155,795
101-301-000-715.000 Employers FICA	107,116	90,700	86,602	89,252	92,352	92,927
101-301-000-719.000 Health Insurance	686,924	723,088	446,643	675,085	547,140	547,140
101-301-000-719.678 RX Drug Insurance	127,884	151,610	129,610	193,057	0	0
101-301-000-719.679 Health Insurance Deductible	12,622	9,031	258,000	10,265	104,300	104,300
101-301-000-722.000 Pension-General	52,752	45,889	43,228	50,700	54,334	55,079
101-301-000-722.733 Pension-Police/Fire 345	1,941,572	1,659,398	1,761,954	1,761,954	1,986,277	1,986,277
101-301-000-724.000 Unemployment	13,608	26,292	25,254	21,717	25,308	25,308
101-301-000-724.001 Workers Compensation	53,126	51,330	47,316	49,175	50,046	50,046
101-301-000-725.000 Other Fringe Benefits	15,080	13,068	21,351	12,909	55,624	55,624
	7,134,143	6,575,543	6,377,261	6,519,039	6,684,081	6,692,915
Material and Supplies:						
101-301-000-726.000 Office Supplies	14,209	13,007	13,757	12,357	11,526	11,526
101-301-000-726.001 Data Processing Supplies	3,206	4,144	4,602	4,602	4,712	4,712
101-301-000-730.000 Postage	319	133	300	150	0	0
101-301-000-737.000 Publications	1,152	505	815	450	550	550
101-301-000-741.000 Ammunition	8,138	13,614	13,381	13,381	11,913	11,913
101-301-000-744.000 Uniform Allowance	24,904	15,820	29,430	26,430	23,127	23,127
101-301-000-751.000 Gasoline	104,140	111,727	128,994	140,994	147,204	147,204
101-301-000-756.000 Miscellaneous Supplies	5,244	3,403	6,763	4,763	6,173	6,173
101-301-000-757.000 Photography Supplies	5,399	8,221	7,892	7,287	7,564	7,564
101-301-000-758.000 Laundry	747	747	767	767	767	767
101-301-000-760.000 Medical Supplies	581	382	894	894	2,286	2,286
101-301-000-761.000 Tracking Narc. Dog - Supplies	1,875	1,591	0	0	0	0
101-301-000-776.000 Custodial Supplies	3,449	3,065	3,567	3,567	3,808	3,808
101-301-000-778.000 Equipment Maint. Supplies	14,602	9,429	20,548	12,548	19,342	19,342
	187,965	185,788	231,710	228,190	238,972	238,972
Contractual and Other:						
101-301-000-817.000 Consultant Services	19,851	7,875	16,350	20,652	12,050	12,050
101-301-000-818.000 Contractual Services	2,001	3,144	40,848	3,658	2,775	2,775
101-301-000-820.000 Special Investigations	5,105	4,015	5,190	5,190	2,445	2,445
101-301-000-823.000 Medical Services	3,176	5,674	4,453	4,853	4,689	4,689
101-301-000-853.000 Telephone	76,475	43,134	43,548	36,548	37,200	37,200
101-301-000-861.000 Auto Allowance	2,200	0	0	0	0	0
101-301-000-873.000 Travel	1,524	3,283	2,932	4,932	2,991	2,991
101-301-000-900.000 Printing & Publishing	8,412	3,997	9,148	9,148	5,593	5,593
101-301-000-914.000 Insurance	119,652	114,366	114,366	91,154	91,154	91,154
101-301-000-914.001 Insurance-Ded. Portion	12,265	6,000	10,000	6,000	10,000	10,000
101-301-000-919.001 Physical Agility Testing	44,481	29,664	33,800	41,177	31,557	31,557
101-301-000-920.000 Utilities	51,173	46,035	53,263	46,263	49,159	49,159
101-301-000-931.000 Building Maintenance	20,208	17,469	21,414	29,414	28,855	28,855
101-301-000-933.000 Equipment Maintenance	42,936	28,386	31,670	25,970	32,551	32,551
101-301-000-934.000 Office Equipment Maintenance	30,482	41,297	39,132	34,132	35,661	35,661

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Contractual and Other:(Cont'd.)						
101-301-000-939.000 Vehicle Maintenance	93,103	60,512	93,429	93,429	80,229	80,229
101-301-000-942.000 Building Rental/Lease	5,502	5,419	5,460	5,420	5,460	5,460
101-301-000-946.000 Office Equipment Rental	85,216	24,598	59,270	59,270	32,402	32,402
101-301-000-958.000 Memberships & Dues	1,400	1,410	1,456	1,456	1,900	1,900
101-301-000-960.000 Education & Training	15,314	17,361	16,575	20,041	19,737	19,737
101-301-000-963.000 Miscellaneous	-1,146	337	0	0	0	0
101-301-000-969.000 Contribution to JED	35,989	37,789	39,680	39,680	41,664	41,664
	<u>675,319</u>	<u>501,765</u>	<u>641,984</u>	<u>578,387</u>	<u>528,072</u>	<u>528,072</u>
Capital Outlay:						
101-301-000-983.000 Office Equipment	0	0	0	0	7,574	7,574
101-301-000-985.000 Vehicles	56,604	56,777	0	0	76,000	76,000
101-301-000-986.000 Radio Equipment	13,923	9,079	0	0	0	0
	<u>70,527</u>	<u>65,856</u>	<u>0</u>	<u>0</u>	<u>83,574</u>	<u>83,574</u>
Police Department	<u>8,067,954</u>	<u>7,328,952</u>	<u>7,250,955</u>	<u>7,325,616</u>	<u>7,534,699</u>	<u>7,543,533</u>

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		49,378
006	Evidence Mgt. Coordinator	1		46,662
006	Property Mgt. Coordinator	1		46,662
007	Finance Assistant	1		46,716
016	Deputy Chief	1		89,369
020	Police Chief	1		104,399
082	Patrol Officer	33		1,944,962
084	Detective	3		196,273
085	Police Sergeant	7		521,404
087	Police Lieutenant	2		160,868
303	Data Processing Clerk II	3		114,376
303	Communication Specialists	5		190,263
304	Utility Worker II	1		41,933
PT	Part-Time School Crossing Guard		14	67,154
	Activity Total	<u>60</u>	<u>14</u>	<u>3,620,419</u>

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 303 Police Youth Services-JPS

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-303-000-702.000 Termination Pay	1,206	2,815	0	0	0	0
101-303-000-706.000 Salaries and Wages	164,208	110,580	0	0	0	0
101-303-000-709.000 Overtime	466	3,741	0	0	0	0
101-303-000-715.000 Employer's FICA	2,370	1,761	0	0	0	0
101-303-000-719.000 Health Insurance	30,513	32,373	0	0	0	0
101-303-000-719.678 RX Drug Insurance	6,164	6,256	0	0	0	0
101-303-000-722.733 Pension-Police/Fire 345	83,771	74,798	0	0	0	0
101-303-000-724.000 Unemployment	540	731	0	0	0	0
101-303-000-724.001 Workers Compensation	2,487	1,844	0	0	0	0
101-303-000-725.000 Other Fringe Benefits	1,204	-1,121	0	0	0	0
	<u>292,929</u>	<u>233,778</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contractual and Other:						
101-303-000-919.001 Physical Agility Testing	3,102	183	0	0	0	0
	<u>3,102</u>	<u>183</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Police Youth Services-JPS	<u>296,031</u>	<u>233,961</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Fund 101 General Fund
Dept 308 STEP Grant
Sub. Act. 210 2009/10

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-308-210-706.000 Salaries and Wages	9,618	0	0	0	0	0
101-308-210-715.000 Employers FICA	138	0	0	0	0	0
101-308-210-719.000 Health Insurance	2,861	0	0	0	0	0
101-308-210-719.678 RX Drug Insurance	550	0	0	0	0	0
101-308-210-724.001 Workers Compensation	144	0	0	0	0	0
101-308-210-725.000 Other Fringe Benefits	22	0	0	0	0	0
	<u>13,333</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2009/10 STEP Grant	<u>13,333</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-308-211-709.000 Overtime	0	0	0	12,831	0	0
101-308-211-715.000 Employers FICA	0	0	0	174	0	0
101-308-211-724.001 Workers Compensation	0	0	0	129	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,134</u>	<u>0</u>	<u>0</u>
2010/11 STEP Grant	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>13,134</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-308-212-709.000 Overtime	0	0	0	11,483	0	0
101-308-212-715.000 Employers FICA	0	0	0	167	0	0
101-308-212-724.001 Workers Compensation	0	0	0	115	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,765</u>	<u>0</u>	<u>0</u>
2011/12 STEP Grant	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>11,765</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-311-209-709.000 Overtime	4,037	0	0	0	0	0
101-311-209-715.000 Employers FICA	59	0	0	0	0	0
101-311-209-724.001 Workers Compensation	40	0	0	0	0	0
	<u>4,136</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2008/09 OSHP Grant	<u><u>4,136</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-311-210-709.000 Overtime	3,101	4,992	0	0	0	0
101-311-210-715.000 Employers FICA	42	73	0	0	0	0
101-311-210-724.001 Workers Compensation	31	50	0	0	0	0
	<u>3,174</u>	<u>5,115</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2009/10 OSHP Grant	<u><u>3,174</u></u>	<u><u>5,115</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-311-211-709.000 Overtime	0	5,507	0	4,844	0	0
101-311-211-715.000 Employers FICA	0	80	0	70	0	0
101-311-211-724.001 Workers Compensation	0	55	0	49	0	0
	<u>0</u>	<u>5,642</u>	<u>0</u>	<u>4,963</u>	<u>0</u>	<u>0</u>
2010/11 OSHP Grant	<u><u>0</u></u>	<u><u>5,642</u></u>	<u><u>0</u></u>	<u><u>4,963</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 311 OSHP Grant-Belt
Sub. Act. 211 2011/12

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-311-212-709.000 Overtime	0	0	11,714	2,929	0	0
101-311-212-715.000 Employers FICA	0	0	169	42	0	0
101-311-212-724.001 Workers Compensation	0	0	117	29	0	0
	0	0	12,000	3,000	0	0
2011/12 OSHP Grant-Belt	0	0	12,000	3,000	0	0

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-312-212-709.000 Overtime	0	0	0	8,785	0	0
101-312-212-715.000 Employers FICA	0	0	0	127	0	0
101-312-212-724.001 Workers Compensation	0	0	0	88	0	0
	0	0	0	9,000	0	0
2011/12 OSHP Grant-OWI	0	0	0	9,000	0	0

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 313 Consortium Training

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-313-000-706.000 Salaries and Wages	4,244	4,796	183	4,852	186	186
101-313-000-709.000 Overtime	608	0	0	0	0	0
101-313-000-715.000 Employers FICA	82	81	14	93	14	14
101-313-000-722.000 Pension-General	13	16	14	0	0	0
101-313-000-724.001 Workers Compensation	67	70	0	68	4	4
	<u>5,014</u>	<u>4,963</u>	<u>211</u>	<u>5,013</u>	<u>204</u>	<u>204</u>
Material and Supplies:						
101-313-000-756.000 Miscellaneous Supplies	1,926	2,592	2,112	6,298	600	600
	<u>1,926</u>	<u>2,592</u>	<u>2,112</u>	<u>6,298</u>	<u>600</u>	<u>600</u>
Contractual and Other:						
101-313-000-818.000 Contractual Services	1,925	0	3,612	15,486	3,771	3,771
101-313-000-873.000 Travel	0	0	0	1,400	1,378	1,378
101-313-000-960.000 Education & Training	6,142	5,790	5,550	18,140	6,171	6,171
	<u>8,067</u>	<u>5,790</u>	<u>9,162</u>	<u>35,026</u>	<u>11,320</u>	<u>11,320</u>
Consortium Training	<u><u>15,007</u></u>	<u><u>13,345</u></u>	<u><u>11,485</u></u>	<u><u>46,337</u></u>	<u><u>12,124</u></u>	<u><u>12,124</u></u>

Fund 101 General Fund
Dept 314 In-Service Training

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Contractual and Other:						
101-314-000-873.000 Travel	0	0	0	0	0	0
101-314-000-960.000 Education & Training	10,959	10,169	8,478	16,984	4,486	4,486
	<u>10,959</u>	<u>10,169</u>	<u>8,478</u>	<u>16,984</u>	<u>4,486</u>	<u>4,486</u>
In-Service Training	<u><u>10,959</u></u>	<u><u>10,169</u></u>	<u><u>8,478</u></u>	<u><u>16,984</u></u>	<u><u>4,486</u></u>	<u><u>4,486</u></u>

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Contractual and Other:						
101-315-209-939.000 Vehicle Maintenance	-263	0	0	0	0	0
	-263	0	0	0	0	0
2008/09 MCOLES Training	-263	0	0	0	0	0

Fund 101 General Fund
Dept 315 MCOLES Training
Sub. Act. 210 2009/10

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-315-210-706.000 Salaries and Wages	3,830	0	0	0	0	0
101-315-210-715.000 Employers FICA	56	0	0	0	0	0
101-315-210-724.001 Workers Compensation	57	0	0	0	0	0
	3,943	0	0	0	0	0
Material and Supplies:						
101-315-210-751.000 Gasoline	1,072	0	0	0	0	0
101-315-210-756.000 Miscellaneous Supplies	0	0	0	0	0	0
	1,072	0	0	0	0	0
Contractual and Other:						
101-315-210-818.000 Contractual Services	8,550	0	0	0	0	0
101-315-210-873.000 Travel	434	0	0	0	0	0
101-315-210-914.000 Insurance	42	0	0	0	0	0
101-315-210-939.000 Vehicle Maintenance	13,736	0	0	0	0	0
	22,762	0	0	0	0	0
2009/10 MCOLES Training	27,777	0	0	0	0	0

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-315-211-706.000 Salaries and Wages	0	3,807	0	0	0	0
101-315-211-715.000 Employers FICA	0	55	0	0	0	0
101-315-211-724.001 Workers Compensation	0	57	0	0	0	0
	0	3,919	0	0	0	0
Material and Supplies:						
101-315-211-751.000 Gasoline	0	1,460	0	0	0	0
101-315-211-756.000 Miscellaneous Supplies	0	0	0	0	0	0
	0	1,460	0	0	0	0
Contractual and Other:						
101-315-211-818.000 Contractual Services	0	6,559	0	0	0	0
101-315-211-873.000 Travel	0	434	0	0	0	0
101-315-211-939.000 Vehicle Maintenance	0	12,282	0	0	0	0
	0	19,275	0	0	0	0
2010/11 MCOLES Training	0	24,654	0	0	0	0

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-315-212-706.000 Salaries and Wages	0	0	4,759	4,759	0	0
101-315-212-715.000 Employers FICA	0	0	69	69	0	0
101-315-212-724.001 Workers Compensation	0	0	71	71	0	0
	0	0	4,899	4,899	0	0
Material and Supplies:						
101-315-212-751.000 Gasoline	0	0	1,980	1,980	0	0
	0	0	1,980	1,980	0	0
Contractual and Other:						
101-315-212-818.000 Contractual Services	0	0	10,404	10,404	0	0
101-315-212-939.000 Vehicle Maintenance	0	0	16,000	16,000	0	0
	0	0	26,404	26,404	0	0
2011/12 MCOLES Training	0	0	33,283	33,283	0	0

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 318 Homeland Security Grant

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Contractual and Other:						
101-318-000-986.001 Radio Equipment	55,295	38,030	0	0	0	0
	<u>55,295</u>	<u>38,030</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Homeland Security Grant	<u>55,295</u>	<u>38,030</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

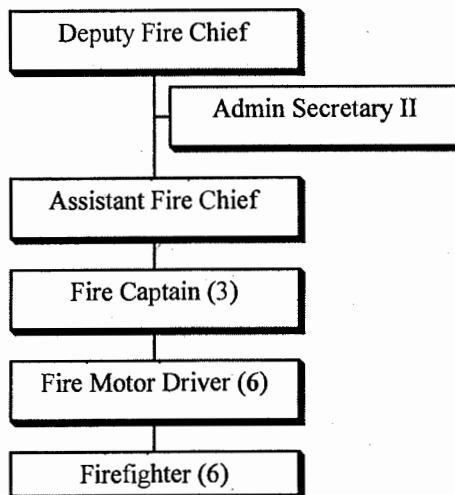
Fund 101 General Fund
Dept 319 ARRA Block Grant

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Contractual and Other:						
101-319-000-976.000 Bulding Additions	483	134,350	0	0	0	0
	<u>483</u>	<u>134,350</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
ARRA Block Grant	<u>483</u>	<u>134,350</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

City of Jackson
Fiscal Year 2012/13 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		46,662
019	Deputy Fire Chief	1		93,315
50	Firefighter	6		406,388
52	Fire Motor Driver	6		452,180
55	Fire Captain	3		240,487
58	Assistant Fire Chief	1		82,654
Activity Total		18		1,321,686

City of Jackson
Fire Department
Activity Personnel Chart



City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 340 Fire Suppression

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-340-000-702.000 Termination Pay	151,282	268,143	112,903	77,212	71,165	71,165
101-340-000-706.000 Salaries and Wages	2,376,120	2,118,307	1,309,212	1,347,611	1,318,969	1,321,686
101-340-000-709.000 Overtime	106,597	76,297	76,000	156,941	140,504	140,504
101-340-000-715.000 Employers FICA	31,012	31,895	19,424	26,622	20,867	21,075
101-340-000-719.000 Health Insurance	330,723	385,352	200,235	232,080	180,798	180,798
101-340-000-719.678 RX Drug Insurance	4,138	27,133	7,122	24,030	0	0
101-340-000-719.679 Health Insurance Deductible	0	0	0	730	35,420	35,420
101-340-000-719.680 Health Insurance Deductible	150,117	122,018	93,948	69,045	0	0
101-340-000-722.000 Pension-General	6,750	6,682	3,907	4,865	4,538	4,808
101-340-000-722.733 Pension-Police/Fire 345	1,231,188	1,038,604	1,081,574	1,081,574	884,065	884,065
101-340-000-724.000 Unemployment	6,613	12,810	6,588	6,840	6,156	6,156
101-340-000-724.001 Workers Compensation	47,932	43,869	25,245	30,739	30,023	30,023
101-340-000-725.000 Other Fringe Benefits	4,387	-6,608	13,846	-6,613	16,911	16,911
	4,446,859	4,124,502	2,950,004	3,051,676	2,709,416	2,712,611
Material and Supplies:						
101-340-000-726.000 Office Supplies	2,967	4,557	3,935	4,000	4,000	4,000
101-340-000-737.000 Publications	581	611	700	1,270	1,270	1,270
101-340-000-743.000 Chemicals	2,101	1,893	2,400	1,920	1,920	1,920
101-340-000-744.000 Uniform Allowance	3,997	4,959	6,875	6,875	6,875	6,875
101-340-000-745.000 Program Supplies	4,611	2,564	5,500	0	0	0
101-340-000-745.008 Program Supplies-Public Ed.	2,049	1,012	1,500	0	0	0
101-340-000-747.000 Protective Clothing	12,579	8,775	10,000	8,950	8,950	8,950
101-340-000-750.000 Food	218	96	200	0	0	0
101-340-000-751.000 Gasoline	17,982	23,040	19,920	24,596	26,712	26,712
101-340-000-756.000 Miscellaneous Supplies	635	1,623	750	4,000	4,000	4,000
101-340-000-758.000 Laundry	200	0	300	0	0	0
101-340-000-760.001 Emergency Medical Supplies	6,021	2,454	6,000	6,000	6,000	6,000
101-340-000-765.000 Tests & Supplies	1,545	2,241	3,000	0	0	0
101-340-000-776.000 Custodial Supplies	4,637	3,487	3,000	3,000	3,000	3,000
101-340-000-778.000 Equipment Maint. Supplies	0	0	0	3,500	3,500	3,500
	60,123	57,312	64,080	64,111	66,227	66,227
Contractual and Other:						
101-340-000-801.000 Professional Services	7,752	9,146	6,035	6,035	3,200	3,200
101-340-000-818.661 Cont. Services-Motor Pool	81,458	58,813	65,000	96,496	0	0
101-340-000-823.000 Medical Services	0	0	0	0	0	0
101-340-000-853.000 Telephone	13,862	12,723	12,920	9,000	9,000	9,000
101-340-000-873.000 Travel	1,330	398	1,000	700	1,290	1,290
101-340-000-902.000 Advertising	117	190	100	0	0	0
101-340-000-914.000 Insurance	47,876	45,686	42,419	33,457	33,457	33,457
101-340-000-915.000 Subsistence Pay	29,844	17,876	8,950	12,800	12,800	12,800
101-340-000-919.001 Physical Agility Testing	33,850	0	15,000	15,000	15,000	15,000
101-340-000-919.002 Residency Allowance	250	250	250	250	250	250
101-340-000-920.000 Utilities	50,150	40,346	48,000	42,042	39,972	39,972
101-340-000-931.000 Building Maintenance	45,229	28,347	36,140	30,000	30,000	30,000
101-340-000-932.000 Equipment Repairs	473	1,186	500	0	0	0
101-340-000-933.000 Equipment Maintenance	9,460	10,140	7,050	7,500	8,000	8,000

Continued

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Contractual and Other: (Continued)						
101-340-000-934.000 Office Equipment Maintenance	1,454	3,326	4,800	4,800	4,800	4,800
101-340-000-935.000 Software Maintenance	0	1,255	1,255	1,255	1,255	1,255
101-340-000-939.000 Vehicle Maintenance	36,449	8,906	8,000	7,450	66,895	66,895
101-340-000-958.000 Memberships & Dues	734	674	480	375	410	410
101-340-000-960.000 Education & Training	14,793	12,581	27,100	27,100	27,100	27,100
101-340-000-960.005 Educ. & Training-YMCA	3,740	1,760	3,520	0	0	0
101-340-000-963.000 Miscellaneous	425	334	0	0	0	0
101-340-000-969.000 Contribution to JED	15,424	16,195	17,006	17,006	17,856	17,856
	<u>394,670</u>	<u>270,132</u>	<u>305,525</u>	<u>311,266</u>	<u>271,285</u>	<u>271,285</u>
Capital Outlay:						
101-340-000-976.000 Building Additions	0	0	0	0	0	0
101-340-000-979.000 Fire Equipment	11,895	7,036	6,000	6,000	0	0
101-340-000-979.001 Hazardous Mat. Equipment	191	38,150	3,000	0	0	0
101-340-000-979.002 Fire Equipment-FEMA Grant	0	138,248	0	0	0	0
101-340-000-983.000 Office Equipment	0	188	0	0	15,955	15,955
101-340-000-986.000 Radio Equipment	2,619	2,412	4,000	4,000	0	0
	<u>14,705</u>	<u>186,034</u>	<u>13,000</u>	<u>10,000</u>	<u>15,955</u>	<u>15,955</u>
Fire Suppression	<u><u>4,916,357</u></u>	<u><u>4,637,980</u></u>	<u><u>3,332,609</u></u>	<u><u>3,437,053</u></u>	<u><u>3,062,883</u></u>	<u><u>3,066,078</u></u>

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 350 Public Safety - Unallocated

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-350-000-706.000 Salaries and Wages (Health)	223,402	274,467	300,000	312,000	343,200	343,200
101-350-000-725.000 Other F/B - Life Ins. (FF)	266	-316	350	350	350	350
	<u>223,668</u>	<u>274,151</u>	<u>300,350</u>	<u>312,350</u>	<u>343,550</u>	<u>343,550</u>
Contractual and Other:						
101-350-000-719.002 Health Ins.-Retirees - Fire	342,723	418,857	480,000	624,000	686,400	686,400
101-350-000-719.003 Health Ins.-Retirees - Police	379,858	337,185	400,000	355,000	390,000	390,000
101-350-000-722.732 Pension-Police/Fire	722,537	500,000	500,000	500,000	599,431	599,431
101-350-000-818.000 Contractual Services	4,341	13,009	4,500	4,500	4,500	4,500
	<u>1,449,459</u>	<u>1,269,051</u>	<u>1,384,500</u>	<u>1,483,500</u>	<u>1,680,331</u>	<u>1,680,331</u>
Public Safety - Unallocated	<u>1,673,127</u>	<u>1,543,202</u>	<u>1,684,850</u>	<u>1,795,850</u>	<u>2,023,881</u>	<u>2,023,881</u>

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 401 Planning

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-401-000-706.000 Salaries & Wages	9,041	0	13,454	21,750	27,713	27,713
101-401-000-707.000 Wages - Temp	0	0	0	390	0	0
101-401-000-715.000 Employers FICA	749	0	1,029	1,640	2,121	2,121
101-401-000-719.000 Health Insurance	0	0	1,010	1,885	2,042	2,042
101-401-000-719.678 RX Drug Insurance	0	0	288	300	0	0
101-401-000-719.680 Health Insurance Deductible	0	0	750	225	610	610
101-401-000-722.000 Pension-General	0	0	1,149	1,965	2,750	2,750
101-401-000-724.000 Unemployment	101	0	91	150	171	171
101-401-000-724.001 Workers Compensation	96	0	19	30	39	39
101-401-000-725.000 Other Fringe Benefits	0	0	232	385	422	422
	9,987	0	18,022	28,720	35,868	35,868
Material and Supplies:						
101-401-000-726.000 Office Supplies	613	11,625	200	2,800	1,000	1,000
101-401-000-751.000 Gasoline	70	7	0	25	100	100
	683	11,632	200	2,825	1,100	1,100
Contractual and Other:						
101-401-000-802.000 Planning Services (RIIPC)	92,439	92,608	9,805	20,580	9,055	9,055
101-401-000-818.000 Contractual Services	0	0	0	1,750	400	65,400
101-401-000-853.000 Telephone	0	0	36	70	70	70
101-401-000-900.000 Printing & Publishing	0	0	0	6,000	6,000	6,000
101-401-000-935.000 Software Maintenance	0	0	0	0	1,300	1,300
101-401-000-958.000 Memberships & Dues	0	170	150	430	325	325
101-401-000-960.000 Education & Training	0	0	0	0	2,685	2,685
	92,439	92,778	9,991	28,830	19,835	84,835
Planning	103,109	104,410	28,213	60,375	56,803	121,803

WORK PROJECT DETAIL (Region II PC Only)

Work Project Titles:

		Dues					
6398	Membership Dues	-	-	9,805	9,054	9,055	9,055
6407	Zoning Ordinance	-	9,573	-	2,219	-	-
6409	Zoning Administration	34,230	26,514	-	1,107	-	-
6410	Zoning Info & Recommendations	41,617	44,590	-	5,972	-	-
6411	Zoning Variances/Appeals	15,995	11,931	-	2,228	-	-
	Other Programs	597	-	-	-	-	-
	Total	92,439	92,608	9,805	20,580	9,055	9,055

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 426 Office Of Emergency Measures

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-426-000-706.000 Salaries and Wages	50,165	49,371	47,718	50,481	48,463	49,433
101-426-000-715.000 Employers FICA	3,817	3,761	3,650	3,992	3,838	3,912
101-426-000-719.000 Health Insurance	0	0	1,710	0	1,710	1,710
101-426-000-722.000 Pension-General	3,841	4,183	4,075	4,794	4,977	5,073
101-426-000-724.000 Unemployment	180	365	366	341	342	342
101-426-000-724.001 Workers Compensation	70	69	67	73	70	70
101-426-000-725.000 Other Fringe Benefits	750	1,007	915	758	919	919
	58,823	58,756	58,501	60,439	60,319	61,459
Contractual and Other:						
101-426-000-969.002 Contrib. to County-OEM	1,264	3,457	6,100	4,162	6,000	6,000
	1,264	3,457	6,100	4,162	6,000	6,000
Office Of Emergency Measures	60,087	62,213	64,601	64,601	66,319	67,459



City of Jackson
Fiscal Year 2012/13 Adopted Budget
General Fund
Public Works & Engineering Summary

Activity #	Activity Name	Adopted Budget
101-441	Tax Property Maintenance	\$ 8,813
101-442	Civic Affairs	50,240
101-447	Ground Maintenance	49,320
101-448	Sidewalk Construction	40,000
101-450	Street Lighting	513,209
101-455	Weed Control	46,198
101-690	Forestry	<u>286,363</u>
General Fund Total - Public Works & Engineering		<u><u>\$ 994,143</u></u>

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 441 Tax Property Maintenance

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-441-000-706.000 Salaries and Wages	621	1,791	1,500	1,800	1,800	1,800
101-441-000-707.000 Wages-Temporary	265	381	0	0	0	0
101-441-000-715.000 Employers FICA	85	123	115	138	138	138
101-441-000-719.000 Health Insurance	185	437	402	482	404	404
101-441-000-719.678 RX Drug Insurance	37	99	185	100	0	0
101-441-000-719.679 Health Insurance Deductible	0	0	0	0	81	81
101-441-000-722.000 Pension-General	62	124	124	166	179	179
101-441-000-724.000 Unemployment	14	12	56	39	39	39
101-441-000-724.001 Workers Compensation	27	36	35	42	42	42
101-441-000-725.000 Other Fringe Benefits	6	20	35	42	42	42
	<u>1,302</u>	<u>3,023</u>	<u>2,452</u>	<u>2,809</u>	<u>2,725</u>	<u>2,725</u>
Material and Supplies:						
101-441-000-756.000 Miscellaneous Supplies	0	0	0	0	0	0
101-441-000-782.000 Materials	6	18	0	0	0	0
	<u>6</u>	<u>18</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contractual and Other:						
101-441-000-818.000 Contractual Services	2,936	83	2,582	200	200	200
101-441-000-920.000 Utilities	0	315	0	2,000	2,000	2,000
101-441-000-943.000 Equipment Rental	517	1,289	1,516	1,516	1,516	1,516
101-441-000-959.000 Property Taxes	44	790	100	752	752	752
101-441-000-966.000 PW Overhead	734	1,303	1,350	1,620	1,620	1,620
101-441-000-967.000 ENG Overhead	0	0	0	0	0	0
	<u>4,231</u>	<u>3,780</u>	<u>5,548</u>	<u>6,088</u>	<u>6,088</u>	<u>6,088</u>
Tax Property Maintenance	<u>5,539</u>	<u>6,821</u>	<u>8,000</u>	<u>8,897</u>	<u>8,813</u>	<u>8,813</u>

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 442 Civic Affairs

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-442-000-706.000 Salaries and Wages	9,511	9,757	9,000	10,000	10,000	10,000
101-442-000-707.000 Wages-Temporary	127	50	0	732	1,000	1,000
101-442-000-709.000 Overtime	3,865	4,181	3,500	4,000	4,400	4,400
101-442-000-715.000 Employers FICA	1,053	1,155	956	1,127	1,178	1,178
101-442-000-719.000 Health Insurance	2,972	3,653	2,680	3,100	2,247	2,247
101-442-000-719.678 RX Drug Insurance	576	851	666	800	0	0
101-442-000-719.679 Health Insurance Deductible	0	0	0	1	449	449
101-442-000-722.000 Pension-General	1,041	1,288	1,191	1,289	1,428	1,428
101-442-000-724.000 Unemployment	38	88	110	162	167	167
101-442-000-724.001 Workers Compensation	289	296	340	342	357	357
101-442-000-725.000 Other Fringe Benefits	136	184	235	235	235	235
	<u>19,608</u>	<u>21,503</u>	<u>18,678</u>	<u>21,788</u>	<u>21,461</u>	<u>21,461</u>
Material and Supplies:						
101-442-000-782.000 Materials	1,043	2,432	2,100	2,100	2,297	2,297
	<u>1,043</u>	<u>2,432</u>	<u>2,100</u>	<u>2,100</u>	<u>2,297</u>	<u>2,297</u>
Contractual and Other:						
101-442-000-818.000 Contractual Services	1,621	949	1,500	1,621	1,621	1,621
101-442-000-920.000 Utilities	2,070	2,004	2,000	2,200	2,420	2,420
101-442-000-943.000 Equipment Rental - MP	5,481	5,219	9,481	9,481	9,481	9,481
101-442-000-966.000 PW Overhead	8,050	8,612	10,006	12,600	12,960	12,960
101-442-000-967.000 ENG Overhead	3,405	2,800	0	0	0	0
	<u>20,627</u>	<u>19,584</u>	<u>22,987</u>	<u>25,902</u>	<u>26,482</u>	<u>26,482</u>
Civic Affairs	<u>41,278</u>	<u>43,519</u>	<u>43,765</u>	<u>49,790</u>	<u>50,240</u>	<u>50,240</u>

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 442 Civic Affairs

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
<u>WORK PROJECT DETAIL</u>						
Work Project Titles:						
100 Clean Up Day - CDBG	989	0	0	0	0	0
103 Miscellaneous	5,366	6,195	8,830	8,830	8,830	8,830
107 Parades, Fires, Bandstands	5,354	8,350	7,000	8,350	8,350	8,350
109 Prop. Maint./Non-Tax	2,823	3,227	2,500	3,000	3,090	3,090
112 Public Information Program	0	0	0	0	0	0
113 Incubator/Resource Center	0	148	0	0	0	0
114 DDA Banners	799	0	2,000	0	0	0
117 Downtown Christmas Decorati	5,232	5,551	5,135	6,569	6,569	6,569
118 Suimmernight Tree	30	0	0	0	0	0
121 Private Property Evaluations	7,035	10,391	8,000	11,221	11,500	11,500
124 Private Property Write-Offs	974	1,087	3,000	3,000	3,000	3,000
125 Neighborhood Cleanup	1,251	1,003	1,000	1,000	1,000	1,000
128 New Years Fireworks	506	1,298	500	1,300	1,300	1,300
130 Bucky Harris Park	0	0	0	0	0	0
132 Cruise Night	2,532	2,818	2,300	2,820	2,820	2,820
133 Remove Banner Poles	1,439	0	0	0	0	0
136 Clocktower Maintenance	564	460	1,100	1,000	1,000	1,000
137 Streetscape Utilities	2,567	2,686	2,200	2,700	2,781	2,781
138 World Changers	0	26	200	0	0	0
140 Family Services Run/Walk	290	279	0	0	0	0
Recycle Lot Maintenance	3,527	0	0	0	0	0
	41,278	43,519	43,765	49,790	50,240	50,240

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 445 Drains At Large

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-445-000-706.000 Salaries and Wages	3,663	2,359	0	0	0	0
101-445-000-707.000 Wages - Temporary	0	0	0	0	0	0
101-445-000-709.000 Overtime	0	32	0	0	0	0
101-445-000-715.000 Employers FICA	250	208	0	0	0	0
101-445-000-719.000 Health Insurance	739	831	0	0	0	0
101-445-000-719.678 RX Drug Insurance	146	184	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	255	232	0	0	0	0
101-445-000-724.000 Unemployment	3	1	0	0	0	0
101-445-000-724.001 Workers Compensation	62	65	0	0	0	0
101-445-000-725.000 Other Fringe Benefits	37	41	0	0	0	0
	<u>5,155</u>	<u>3,953</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Material and Supplies:						
101-445-000-782.000 Materials	1,656	2,289	0	0	0	0
	<u>1,656</u>	<u>2,289</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contractual and Other:						
101-445-000-818.000 Contractual Services	37,507	32,487	0	0	0	0
101-445-000-943.000 Equipment Rental	1,573	1,607	0	0	0	0
101-445-000-966.000 PW Overhead	1,877	2,452	0	0	0	0
101-445-000-967.000 ENG Overhead	850	0	0	0	0	0
	<u>41,807</u>	<u>36,546</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Drains At Large	<u>48,618</u>	<u>42,788</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

WORK PROJECT DETAIL

Work Project Titles:						
160	Storm Sewer Repair	5,866	4,843	0	0	0
161	Storm Drain Bank Maintenance	1,775	871	0	0	0
163	Grand River Improvement	0	0	0	0	0
164	Grand River Clean-Up	995	4,587	0	0	0
169	Phase II Implementation	35,317	28,487	0	0	0
170	Watershed Council Admin.	380	0	0	0	0
173	NPDES Annual Fees - Phase II	4,000	4,000	0	0	0
174-85	IDEP - Investigations - MDEQ	285	0	0	0	0
177	Pub. Ed.-Phase II USEPA Reg.	0	0	0	0	0
		<u>48,618</u>	<u>42,788</u>	<u>0</u>	<u>0</u>	<u>0</u>

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 446 Storm Drain Construction

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-446-000-706.000 Salaries and Wages	2,472	3,121	0	0	0	0
101-446-000-707.000 Wages - Temporary	0	0	0	0	0	0
101-446-000-709.000 Overtime	0	45	0	0	0	0
101-446-000-715.000 Employers FICA	212	213	0	0	0	0
101-446-000-719.000 Health Insurance	524	672	0	0	0	0
101-446-000-719.678 RX Drug Insurance	95	146	0	0	0	0
101-446-000-719.679 Health Insurance Deductible	0	0	0	0	0	0
101-446-000-722.000 Pension-General	217	246	0	0	0	0
101-446-000-724.000 Unemployment	10	8	0	0	0	0
101-446-000-724.001 Workers Compensation	28	28	0	0	0	0
101-446-000-725.000 Other Fringe Benefits	46	82	0	0	0	0
	3,604	4,561	0	0	0	0
Material And Supplies						
101-446-000-782.000 Materials	0	0	0	0	0	0
	0	0	0	0	0	0
Contractual and Other:						
101-446-000-818.000 Contractual Services	1,857	2,938	0	0	0	0
101-446-000-943.000 Equipment Rental	0	0	0	0	0	0
101-446-000-966.000 PW Overhead	0	0	0	0	0	0
101-446-000-967.000 ENG Overhead	2,070	2,015	0	0	0	0
	3,927	4,953	0	0	0	0
Storm Drain Construction	7,531	9,514	0	0	0	0

WORK PROJECT DETAIL

Work Project Titles:

Misc. Storm Sewer Const.	-	-	-	-
Site Plan Review	-	-	-	-
Storm Drain Planning	-	-	-	-
Wildwood: Daniel to West	-	-	-	-
Storm Water Permit	-	-	-	-
	-	-	-	-

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 447 Grounds Maintenance

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-447-000-706.000 Salaries and Wages	9,948	10,660	10,200	11,000	11,000	11,000
101-447-000-707.000 Wages-Temporary	450	27	0	2,719	2,720	2,720
101-447-000-709.000 Overtime	0	178	0	0	0	0
101-447-000-715.000 Employers FICA	755	762	780	1,050	1,050	1,050
101-447-000-719.000 Health Insurance	2,191	2,990	2,948	3,248	2,872	2,872
101-447-000-719.678 RX Drug Insurance	430	616	623	1,334	0	0
101-447-000-719.679 Health Insurance Deductible	0	0	0	0	494	494
101-447-000-722.000 Pension-General	709	846	910	1,013	1,091	1,091
101-447-000-724.000 Unemployment	122	202	96	228	254	254
101-447-000-724.001 Workers Compensation	237	237	360	418	418	418
101-447-000-725.000 Other Fringe Benefits	88	122	221	425	459	459
	<u>14,930</u>	<u>16,640</u>	<u>16,138</u>	<u>21,435</u>	<u>20,358</u>	<u>20,358</u>
Material and Supplies:						
101-447-000-782.000 Materials	511	1,183	4,000	2,000	2,000	2,000
	<u>511</u>	<u>1,183</u>	<u>4,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
Contractual and Other:						
101-447-000-818.000 Contractual Services	7,945	6,447	9,840	9,840	9,840	9,840
101-447-000-943.000 Equipment Rental	6,343	7,143	5,022	7,145	7,222	7,222
101-447-000-966.000 PW Overhead	8,269	9,866	7,600	9,900	9,900	9,900
	<u>22,557</u>	<u>23,456</u>	<u>22,462</u>	<u>26,885</u>	<u>26,962</u>	<u>26,962</u>
Grounds Maintenance	<u>37,998</u>	<u>41,279</u>	<u>42,600</u>	<u>50,320</u>	<u>49,320</u>	<u>49,320</u>

WORK PROJECT DETAIL

Work Project Titles:						
201	Trash Container Pickup-Downtow	4,965	6,320	5,600	6,320	6,320
204	Recycling Brush/Compost	3,475	-	7,000	10,000	10,000
206	Maintenance Of Islands	7,720	10,242	7,000	9,000	9,000
207	City Property Lawn Maint.	1,255	6,875	3,000	2,000	2,000
208	Downtown Improvement	566	-	-	-	-
210	City Walks - Snow & Ice Control	19,987	16,732	20,000	12,000	12,000
211	Brush Cut & Debris Removal	-	-	-	-	-
212	DT Cleanup/Weed Control	-	-	-	11,000	10,000
218	Storm Damage	30	1,110	-	-	-
		<u>37,998</u>	<u>41,279</u>	<u>42,600</u>	<u>50,320</u>	<u>49,320</u>

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 448 Sidewalk Construction

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-448-000-706.000 Salaries and Wages	13,063	6,753	11,078	16,578	10,000	10,000
101-448-000-715.000 Employers FICA	1,270	609	847	1,268	765	765
101-448-000-719.000 Health Insurance	4,583	2,520	2,154	6,000	2,247	2,247
101-448-000-719.678 RX Drug Insurance	946	649	617	1,800	0	0
101-448-000-719.679 Health Insurance Deductible	0	0	0	0	449	449
101-448-000-722.000 Pension-General	1,257	667	946	1,527	992	992
101-448-000-724.000 Unemployment	8	0	190	226	176	176
101-448-000-724.001 Workers Compensation	400	192	256	350	232	232
101-448-000-725.000 Other Fringe Benefits	225	139	260	350	235	235
	<u>21,752</u>	<u>11,529</u>	<u>16,348</u>	<u>28,099</u>	<u>15,096</u>	<u>15,096</u>
Material and Supplies:						
101-448-000-782.000 Materials	13,490	14,407	13,682	18,921	12,904	12,904
	<u>13,490</u>	<u>14,407</u>	<u>13,682</u>	<u>18,921</u>	<u>12,904</u>	<u>12,904</u>
Contractual and Other:						
101-448-000-943.000 Equipment Rental	5,691	2,832	12,000	16,000	3,000	3,000
101-448-000-966.000 PW Overhead	9,577	6,881	9,970	14,920	9,000	9,000
101-448-000-967.000 ENG Overhead	0	0	0	0	0	0
	<u>15,268</u>	<u>9,713</u>	<u>21,970</u>	<u>30,920</u>	<u>12,000</u>	<u>12,000</u>
Sidewalk Construction	<u>50,510</u>	<u>35,649</u>	<u>52,000</u>	<u>77,940</u>	<u>40,000</u>	<u>40,000</u>

WORK PROJECT DETAIL

Work Project Titles:	Funding Sources			Total Costs
	Gen. Fd.	CDBG	Charges	
222C ROW Const.-Curbs, Ramps & City-Owned Replacmt. CDBG Handicap Ramps		10,000		-
224C Program Inspection & Maint. Planning	10,000			10,000
227 City-Owned Maint. & Repairs	20,000			20,000
	<u>30,000</u>	<u>10,000</u>	<u>-</u>	<u>40,000</u>

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 450 Street Lighting

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-450-000-706.000 Salaries and Wages	5,109	8,062	6,312	6,312	6,312	6,312
101-450-000-707.000 Wages-Temporary	106	0	0	0	0	0
101-450-000-709.000 Overtime	172	491	0	0	0	0
101-450-000-715.000 Employers FICA	395	639	483	483	483	483
101-450-000-719.000 Health Insurance	813	1,728	788	1,241	888	888
101-450-000-719.678 RX Drug Insurance	160	374	223	320	0	0
101-450-000-719.679 Health Insurance Deductible	0	0	463	0	183	183
101-450-000-722.000 Pension-General	397	721	539	626	626	626
101-450-000-724.000 Unemployment	23	53	56	44	44	44
101-450-000-724.001 Workers Compensation	123	195	73	70	70	70
101-450-000-725.000 Other Fringe Benefits	102	163	103	103	103	103
	<u>7,400</u>	<u>12,426</u>	<u>9,040</u>	<u>9,199</u>	<u>8,709</u>	<u>8,709</u>
Material And Supplies						
101-450-000-782.000 Materials	2,269	6,738	5,500	4,000	5,500	5,500
	<u>2,269</u>	<u>6,738</u>	<u>5,500</u>	<u>4,000</u>	<u>5,500</u>	<u>5,500</u>
Contractual and Other:						
101-450-000-818.000 Contractual Services	0	0	0	0	0	0
101-450-000-920.000 Utilities	465,428	454,413	432,000	476,137	490,450	490,450
101-450-000-943.000 Equipment Rental	1,668	2,049	3,500	3,000	3,500	3,500
101-450-000-966.000 PW Overhead	0	727	0	0	0	0
101-450-000-967.000 ENG Overhead	3,708	5,354	4,418	4,418	5,050	5,050
	<u>470,804</u>	<u>462,543</u>	<u>439,918</u>	<u>483,555</u>	<u>499,000</u>	<u>499,000</u>
Street Lighting	<u>480,473</u>	<u>481,707</u>	<u>454,458</u>	<u>496,754</u>	<u>513,209</u>	<u>513,209</u>

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 455 Weed Control

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-455-000-706.000 Salaries and Wages	5,320	6,459	6,000	6,500	6,500	6,500
101-455-000-715.000 Employers FICA	363	486	459	497	497	497
101-455-000-719.000 Health Insurance	1,140	1,864	1,166	2,406	1,961	1,961
101-455-000-719.678 RX Drug Insurance	220	354	334	656	0	0
101-455-000-719.679 Health Insurance Deductible	0	0	0	0	292	292
101-455-000-722.000 Pension-General	366	541	512	599	645	645
101-455-000-724.000 Unemployment	0	0	149	149	149	149
101-455-000-724.001 Workers Compensation	7	9	139	151	151	151
101-455-000-725.000 Other Fringe Benefits	58	125	141	200	153	153
	<u>7,474</u>	<u>9,838</u>	<u>8,900</u>	<u>11,158</u>	<u>10,348</u>	<u>10,348</u>
Material and Supplies:						
101-455-000-782.000 Materials	0	178	0	0	0	0
	<u>0</u>	<u>178</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contractual and Other:						
101-455-000-818.000 Contractual Services	14,544	20,250	25,000	25,000	30,000	30,000
101-455-000-943.000 Equipment Rental	0	0	0	0	0	0
101-455-000-966.000 PW Overhead	965	1,370	5,400	5,850	5,850	5,850
	<u>15,509</u>	<u>21,620</u>	<u>30,400</u>	<u>30,850</u>	<u>35,850</u>	<u>35,850</u>
Weed Control	<u>22,983</u>	<u>31,636</u>	<u>39,300</u>	<u>42,008</u>	<u>46,198</u>	<u>46,198</u>

WORK PROJECT DETAIL

Work Project Titles:						
280 Private Property Mowing	22,983	31,636	39,300	42,008	46,198	46,198
	<u>22,983</u>	<u>31,636</u>	<u>39,300</u>	<u>42,008</u>	<u>46,198</u>	<u>46,198</u>

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 690 Forestry

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-690-000-702.000 Termination Pay	0	13,486	0	0	0	0
101-690-000-706.000 Salaries and Wages	194,187	160,138	24,727	90,145	27,294	27,294
101-690-000-707.000 Wages-Temporary	18,681	9,594	0	3,000	3,000	3,000
101-690-000-709.000 Overtime	4,080	5,153	0	5,000	5,000	5,000
101-690-000-715.000 Employers FICA	16,767	14,962	1,873	7,508	2,700	2,700
101-690-000-719.000 Health Insurance	44,861	46,229	3,600	20,256	6,133	6,133
101-690-000-719.678 RX Drug Insurance	7,152	8,955	1,042	7,500	0	0
101-690-000-719.679 Health Insurance Deductible	0	0	2,000	4,050	1,226	1,226
101-690-000-722.000 Pension-General	15,361	14,676	2,091	8,763	3,204	3,204
101-690-000-724.000 Unemployment	879	1,622	121	746	268	268
101-690-000-724.001 Workers Compensation	4,343	3,848	563	2,277	819	819
101-690-000-725.000 Other Fringe Benefits	1,682	745	346	2,118	641	641
	307,993	279,408	36,363	151,363	50,285	50,285
Material and Supplies:						
101-690-000-737.000 Publications	0	0	0	0	0	0
101-690-000-740.000 Operating Supplies	354	1,078	0	1,100	2,000	2,000
101-690-000-751.000 Gasoline	7,285	6,710	0	0	0	0
101-690-000-756.000 Misc. (Safety) Supplies	0	429	0	500	990	990
101-690-000-758.000 Laundry	1,676	1,132	0	890	468	468
101-690-000-759.000 Small Tools	1,559	929	0	0	1,000	1,000
101-690-000-778.000 Equipment Maint. Supplies	17,145	21,308	0	800	4,000	4,000
101-690-000-782.000 Materials	0	0	0	5,000	5,000	5,000
	28,019	31,586	0	8,290	13,458	13,458
Contractual and Other:						
101-690-000-818.000 Contractual Services	137,932	115,252	150,000	157,126	152,682	152,682
101-690-000-818.025 Contractual Services-DPW	7,208	2,553	0	0	0	0
101-690-000-853.000 Telephone	3,760	2,671	0	1,000	500	500
101-690-000-920.000 Utilities	0	157	0	600	5,874	5,874
101-690-000-933.000 Equipment Maintenance	2,356	13,592	0	0	0	0
101-690-000-938.000 Grounds Maintenance	7,104	7,644	0	0	0	0
101-690-000-943.000 Equipment Rental - MP	0	12,948	0	20,000	38,000	38,000
101-690-000-944.661 Equipment Lease-Motor Pool	16,000	16,000	0	0	0	0
101-690-000-958.000 Memberships & Dues	75	223	0	0	0	0
101-690-000-960.000 Education & Training	1,700	0	0	1,000	1,000	1,000
101-690-000-966.000 PW Overhead	0	5,169	0	29,000	24,564	24,564
	176,135	176,209	150,000	208,726	222,620	222,620
Capital Outlay:						
101-690-000-982.000 Machinery & Equipment	0	0	0	0	0	0
	0	0	0	0	0	0
Forestry	512,147	487,203	186,363	368,379	286,363	286,363

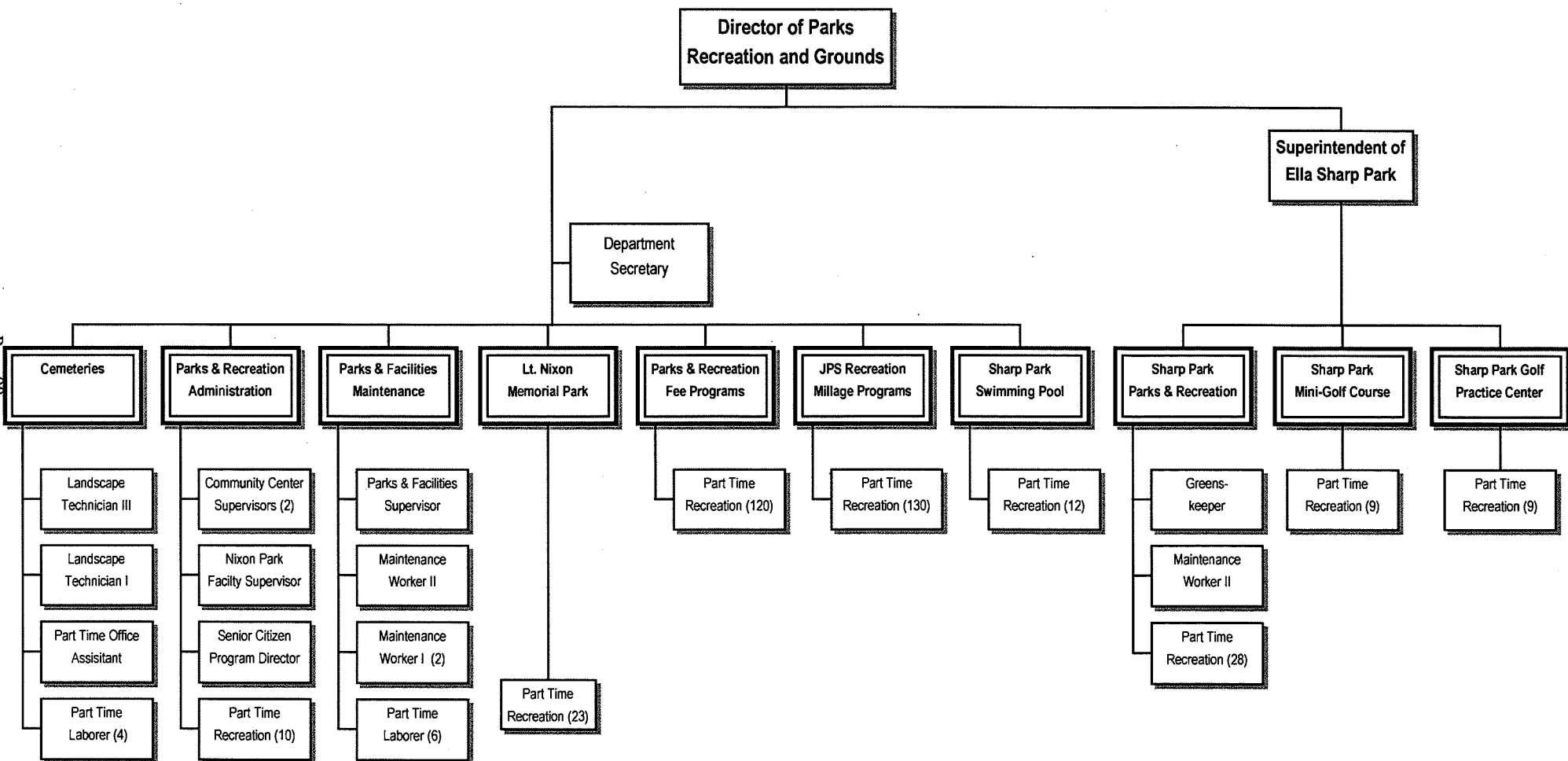


City of Jackson
Fiscal Year 2012/13 Adopted Budget
General Fund
Parks, Recreation & Grounds Summary

Activity #	Activity Name	Adopted Budget
101-276	Cemeteries	\$ 250,000
101-692	Parks, Recreation & Grounds Admin.	621,837
101-697	Parks & Facilities Maintenance	547,170
101-698	Lt. Nixon Memorial Park	132,225
101-699	Sharp Park Swimming Pool	<u>95,593</u>
General Fund Total - Parks, Recreation & Grounds		<u>\$ 1,646,825</u>

City of Jackson Parks, Recreation & Grounds Activity Personnel Chart

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City of Jackson
Fiscal Year 2012/13 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Parks, Recreation & Grounds Administration</i>				
<i>Fund-Activity: 101-692</i>				
006	Senior Citizen Program Director	1		55,307
009	Community Center Supervisors	2		110,614
010	Nixon Park Facility Supervisor	1		60,108
017	Director of Parks, Recreation & Grounds	1		89,369
307	Department Secretary	1		49,632
PT	Part Time - Recreation		10	47,730
Activity Total		6	10	412,760

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-692-000-702.000 Termination Pay	39,175	0	0	0	0	0
101-692-000-706.000 Salaries and Wages	383,875	334,994	343,528	343,528	352,495	365,030
101-692-000-707.000 Wages-Temporary	42,035	31,301	47,730	47,730	47,730	47,730
101-692-000-709.000 Overtime	611	588	0	100	0	0
101-692-000-715.000 Employers FICA	40,744	29,871	29,931	29,931	30,619	31,499
101-692-000-719.000 Health Insurance	59,285	58,939	42,258	49,240	45,191	45,191
101-692-000-719.678 RX Drug Insurance	10,691	11,756	11,776	9,682	0	0
101-692-000-719.679 Health Insurance Deductible	0	0	24,000	3,554	8,920	8,920
101-692-000-722.000 Pension-General	30,140	28,261	29,337	29,337	34,905	36,149
101-692-000-724.000 Unemployment	2,396	3,735	4,105	4,105	3,775	3,775
101-692-000-724.001 Workers Compensation	11,157	7,948	8,551	8,551	8,842	8,987
101-692-000-725.000 Other Fringe Benefits	1,802	807	11,812	11,812	12,056	12,056
	621,911	508,200	553,028	537,570	544,533	559,337
Material and Supplies:						
101-692-000-726.000 Office Supplies	3,282	3,344	3,000	3,000	3,000	3,000
101-692-000-737.000 Publications	876	0	300	300	300	300
101-692-000-745.000 Program Supplies	8,164	-387	7,000	7,000	7,000	7,000
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	300	3,700	0	0	0	0
101-692-000-745.010 Prog. Supp.- MLK Center	10,002	0	0	0	0	0
	62,624	46,657	50,300	50,300	50,300	50,300
Contractual and Other:						
101-692-000-818.000 Contractual Services	9,085	260	2,000	2,000	2,000	2,000
101-692-000-853.000 Telephone	4,806	4,497	7,000	7,000	7,000	7,000
101-692-000-861.000 Auto Allowance	454	139	0	0	0	0
101-692-000-933.000 Equipment Maintenance	503	495	2,000	2,000	2,000	2,000
101-692-000-934.000 Office Equipment Maintenance	1,355	0	1,000	1,000	1,000	1,000
101-692-000-960.000 Education & Training	0	0	200	200	200	200
	16,203	5,391	12,200	12,200	12,200	12,200
Parks, Recreation & Grounds Admin.	700,738	560,248	615,528	600,070	607,033	621,837

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Parks & Facilities Maintenance</i>				
<i>Fund-Activity: 101-697</i>				
008	Parks & Facilities Supervisor	1		51,718
304	Maintenance Worker I	2		69,802
305	Maintenance Worker II	1		44,474
PT	Part Time - Laborer		6	72,969
		<u>4</u>	<u>6</u>	<u>238,963</u>
Add: Allocations from 208-691:				
	Superintendent of Ella Sharp Park (1/3)			25,136
	Maintenance Worker II (1/3)			<u>12,502</u>
Activity Total				<u><u>276,601</u></u>

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 697 Parks And Facilities Maintenance

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-697-000-702.000 Termination Pay	0	7,806	0	0	22,000	22,000
101-697-000-706.000 Salaries and Wages	212,401	212,345	200,265	200,265	202,453	203,632
101-697-000-707.000 Wages-Temporary	34,198	26,528	72,969	72,969	72,969	72,969
101-697-000-709.000 Overtime	6,822	7,982	11,000	11,000	11,000	11,000
101-697-000-715.000 Employers FICA	19,069	19,417	18,992	21,743	23,594	23,684
101-697-000-719.000 Health Insurance	27,730	23,795	24,507	17,318	15,286	15,286
101-697-000-719.678 RX Drug Insurance	4,069	4,506	7,440	4,052	0	0
101-697-000-719.679 Health Insurance Deductible	0	0	12,000	183	3,214	3,214
101-697-000-722.000 Pension-General	16,301	18,003	18,445	18,445	20,300	20,417
101-697-000-724.000 Unemployment	1,280	2,480	3,655	3,655	3,146	3,146
101-697-000-724.001 Workers Compensation	5,581	5,709	5,710	5,710	6,870	6,870
101-697-000-725.000 Other Fringe Benefits	2,538	2,490	4,487	4,487	6,234	6,234
	<u>329,989</u>	<u>331,061</u>	<u>379,470</u>	<u>359,827</u>	<u>387,066</u>	<u>388,452</u>
Material and Supplies:						
101-697-000-745.000 Program Supplies	173	3,530	1,500	1,500	1,500	1,500
101-697-000-751.000 Gasoline	7,215	8,555	12,500	12,500	12,500	12,500
101-697-000-758.000 Laundry	2,837	2,189	1,218	1,218	1,218	1,218
101-697-000-776.000 Custodial Supplies	15,734	9,265	10,000	10,000	10,000	10,000
101-697-000-778.000 Equipment Maint. Supplies	14,416	14,462	13,500	13,500	13,500	13,500
101-697-000-783.000 Seed And Sod	5,652	3,905	5,500	5,500	5,500	5,500
	<u>46,027</u>	<u>41,906</u>	<u>44,218</u>	<u>44,218</u>	<u>44,218</u>	<u>44,218</u>
Contractual and Other:						
101-697-000-853.000 Telephone	3,333	1,363	1,500	1,500	1,500	1,500
101-697-000-920.000 Utilities	95,673	90,869	85,000	85,000	85,000	85,000
101-697-000-931.000 Building Maintenance	21,015	15,185	10,000	10,000	10,000	10,000
101-697-000-933.000 Equipment Maintenance	4,475	6,847	5,000	5,000	5,000	5,000
101-697-000-939.000 Vehicle Maintenance	0	3,820	5,000	5,000	5,000	5,000
101-697-000-944.661 Equipment Lease-Motor Pool	5,134	5,134	8,000	8,000	8,000	8,000
	<u>129,630</u>	<u>123,218</u>	<u>114,500</u>	<u>114,500</u>	<u>114,500</u>	<u>114,500</u>
Capital Outlay:						
101-697-000-982.000 Machinery & Equipment	170	257	0	0	0	0
	<u>170</u>	<u>257</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Parks And Facilities Maintenance	<u>505,816</u>	<u>496,442</u>	<u>538,188</u>	<u>518,545</u>	<u>545,784</u>	<u>547,170</u>

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 698 Lt. Nixon Memorial Park

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-698-000-707.000 Wages-Temporary	49,484	55,104	50,000	50,000	50,000	50,000
101-698-000-715.000 Employers FICA	3,979	4,081	3,825	3,825	3,825	3,825
101-698-000-724.000 Unemployment	646	1,166	1,260	1,260	1,750	1,750
101-698-000-724.001 Workers Compensation	1,203	1,227	1,150	1,150	1,150	1,150
	<u>55,312</u>	<u>61,578</u>	<u>56,235</u>	<u>56,235</u>	<u>56,725</u>	<u>56,725</u>
Material and Supplies:						
101-698-000-743.000 Chemicals	4,917	5,684	9,000	9,000	9,000	9,000
101-698-000-745.000 Program Supplies	12,650	10,722	7,500	7,500	7,500	7,500
101-698-000-745.002 Program Supplies-Resale	16,063	16,824	16,000	16,000	16,000	16,000
101-698-000-776.000 Custodial Supplies	0	178	750	750	750	750
101-698-000-778.000 Equipment Maint. Supplies	0	899	750	750	750	750
	<u>33,630</u>	<u>34,307</u>	<u>34,000</u>	<u>34,000</u>	<u>34,000</u>	<u>34,000</u>
Contractual and Other:						
101-698-000-853.000 Telephone	568	589	1,500	1,500	1,500	1,500
101-698-000-920.000 Utilities	33,816	35,091	38,000	38,000	38,000	38,000
101-698-000-931.000 Building Maintenance	360	0	1,000	1,000	1,000	1,000
101-698-000-933.000 Equipment Maintenance	0	0	1,000	1,000	1,000	1,000
	<u>34,744</u>	<u>35,680</u>	<u>41,500</u>	<u>41,500</u>	<u>41,500</u>	<u>41,500</u>
Lt. Nixon Memorial Park	<u>123,686</u>	<u>131,565</u>	<u>131,735</u>	<u>131,735</u>	<u>132,225</u>	<u>132,225</u>

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Personnel Schedule

Class Grade Position	# Positions		Budgeted Salaries & Wages
	Permanent	Temporary	
<i>Department: Lt. Nixon Memorial Park</i>			
<i>Fund-Activity: 101-698</i>			
PT Part Time - Recreation		23	50,000

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 699 Sharp Park Swimming Pool

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-699-000-707.000 Wages-Temporary	40,669	37,552	45,000	45,000	45,000	45,000
101-699-000-715.000 Employers FICA	3,250	3,047	3,442	3,442	3,443	3,443
101-699-000-724.000 Unemployment	513	797	900	900	1,615	1,615
101-699-000-724.001 Workers Compensation	977	884	1,035	1,035	1,035	1,035
	<u>45,409</u>	<u>42,280</u>	<u>50,377</u>	<u>50,377</u>	<u>51,093</u>	<u>51,093</u>
Material and Supplies:						
101-699-000-743.000 Chemicals	7,784	9,883	9,000	9,000	9,000	9,000
101-699-000-745.000 Program Supplies	3,850	3,048	1,500	1,500	1,500	1,500
101-699-000-776.000 Custodial Supplies	0	0	0	0	0	0
101-699-000-778.000 Equipment Maint Supplies	0	581	0	0	0	0
	<u>11,634</u>	<u>13,512</u>	<u>10,500</u>	<u>10,500</u>	<u>10,500</u>	<u>10,500</u>
Contractual and Other:						
101-699-000-920.000 Utilities	31,958	33,333	32,000	32,000	32,000	32,000
101-699-000-931.000 Building Maintenance	0	122	500	500	500	500
101-699-000-933.000 Equipment Maintenance	330	0	1,500	1,500	1,500	1,500
	<u>32,288</u>	<u>33,455</u>	<u>34,000</u>	<u>34,000</u>	<u>34,000</u>	<u>34,000</u>
Sharp Park Swimming Pool	<u>89,331</u>	<u>89,247</u>	<u>94,877</u>	<u>94,877</u>	<u>95,593</u>	<u>95,593</u>

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
Department:	Sharp Park Swimming Pool			
Fund-Activity:	101-699			
PT	Part Time - Recreation		12	45,000

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 728 Economic Development

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Contractual and Other:						
101-728-000-818.049 Planning, Engineer. & Design	0	0	0	0	0	10,000
101-728-000-873.000 Travel	0	0	0	0	0	10,000
101-728-000-880.000 Community Promotion	0	0	0	0	0	80,000
	0	0	0	0	0	100,000
Human Relations	0	0	0	0	0	100,000

Expenditure Detail

Fund 101 General Fund
Dept 803 Historical District

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-803-000-706.000 Salaries and Wages	0	0	0	5,440	5,543	5,543
101-803-000-715.000 Employers FICA	0	0	0	400	425	425
101-803-000-719.000 Health Insurance	0	0	0	470	409	409
101-803-000-719.678 RX Drug Insurance	0	0	0	75	0	0
101-803-000-719.679 Health Insurance Deductible	0	0	0	55	122	122
101-803-000-722.000 Pension-General	0	0	0	490	550	550
101-803-000-724.000 Unemployment	0	0	0	35	35	35
101-803-000-724.001 Workers Compensation	0	0	0	10	8	8
101-803-000-725.000 Other Fringe Benefits	0	0	0	100	95	95
	0	0	0	7,075	7,187	7,187
Material and Supplies:						
101-803-000-726.000 Office Supplies	0	351	0	750	650	650
	0	351	0	750	650	650
Contractual and Other:						
101-803-000-802.000 Planning Services (RII PC)	11,320	24	11,973	0	0	0
101-803-000-880.000 Community Promotion	-30	0	0	0	0	0
101-803-000-958.000 Memberships & Dues	0	43	0	45	65	65
101-803-000-960.000 Education & Training	0	0	0	0	550	550
	11,290	67	11,973	45	615	615
Historical District	11,290	418	11,973	7,870	8,452	8,452

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 896 Human Relations

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
101-896-000-707.000 Wages-Temporary	44,203	13,298	37,440	37,440	37,440	0
101-896-000-715.000 Employers FICA	3,397	1,013	2,864	2,864	2,864	0
101-896-000-724.000 Unemployment	180	0	180	180	342	0
101-896-000-724.001 Workers Compensation	62	19	52	52	52	0
	<u>47,842</u>	<u>14,330</u>	<u>40,536</u>	<u>40,536</u>	<u>40,698</u>	<u>0</u>
Material and Supplies:						
101-896-000-726.000 Office Supplies	236	164	270	270	270	0
101-896-000-745.011 Prog. Supp. - MLK Brfst.	0	0	0	0	0	0
101-896-000-745.015 Prog. Supp. - Youth Council	426	0	0	0	0	0
101-896-000-745.016 Prog. Supp. - Challenge Day	12,581	20,453	10,000	10,000	10,000	0
	<u>13,243</u>	<u>20,617</u>	<u>10,270</u>	<u>10,270</u>	<u>10,270</u>	<u>0</u>
Contractual and Other:						
101-896-000-873.000 Travel	85	0	0	0	0	0
101-896-000-880.000 Community Promotion	6,465	5,244	5,850	5,850	5,850	0
101-896-000-958.000 Memberships & Dues	0	0	135	135	135	0
101-896-000-960.000 Education & Training	842	450	900	900	900	0
	<u>7,392</u>	<u>5,694</u>	<u>6,885</u>	<u>6,885</u>	<u>6,885</u>	<u>0</u>
Human Relations	<u>68,477</u>	<u>40,641</u>	<u>57,691</u>	<u>57,691</u>	<u>57,853</u>	<u>0</u>

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 999 Contributions to Other Funds

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Contractual and Other:						
101-999-000-999.208 Cont.-Sharp Park Oper. Fund	78,000	150,000	15,000	88,000	35,000	35,000
101-999-000-999.211 Cont.-Housing Initiative Fund	2,800	0	0	0	0	0
101-999-000-999.249 Cont.-Building Inspection Fd.	58,000	0	0	69,310	99,375	99,375
101-999-000-999.252 Cont.-Building Demolitions Fc	0	0	0	225,000	500,000	500,000
101-999-000-999.285 Cont.-DDA Operating Fund	0	1,000	0	0	0	0
101-999-000-999.585 Cont.-Auto Parking Fund	0	11,000	0	11,000	11,000	11,000
101-999-000-999.586 Cont.-Parking Assmt. Fund	100	6,500	6,500	10,000	10,500	10,500
	138,900	168,500	21,500	403,310	655,875	655,875
Contributions to Other Funds	138,900	168,500	21,500	403,310	655,875	655,875

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.

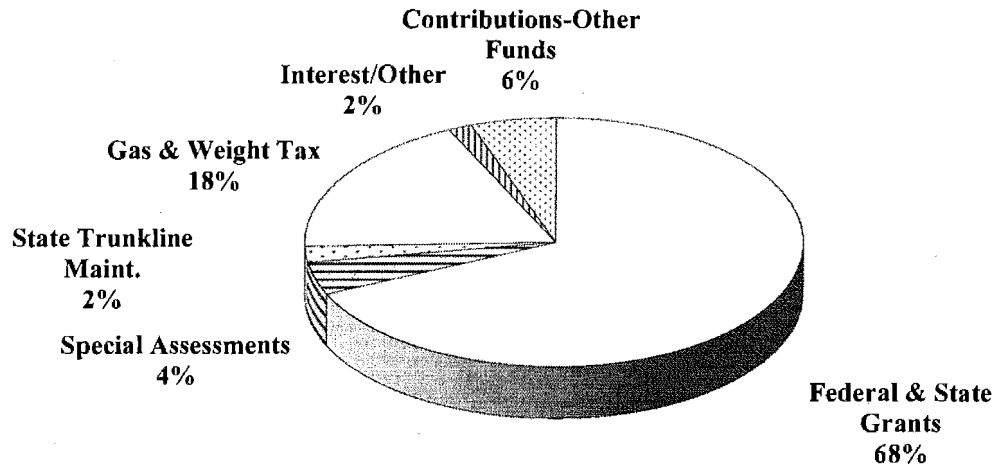
CHARACTER - This fund is to be used:

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.

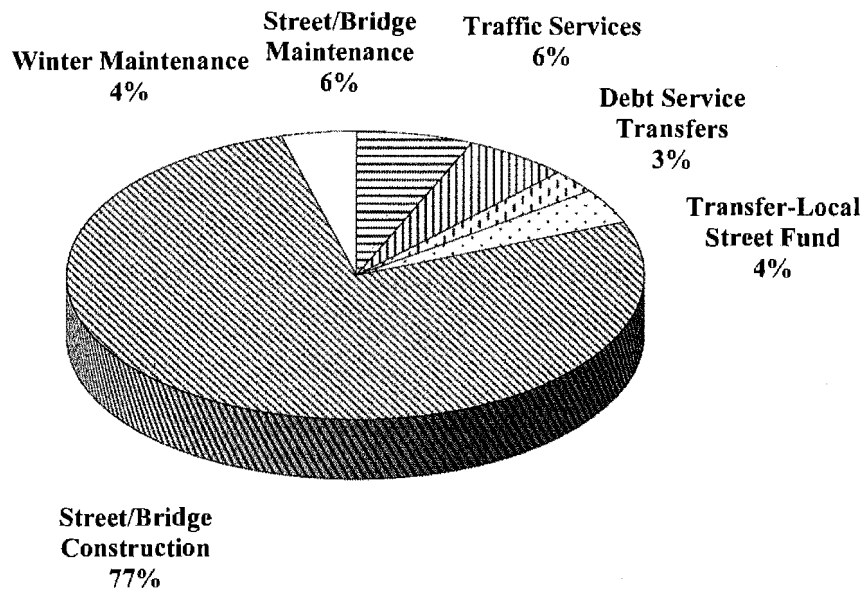
AUTHORITY - The Major Street Fund was established on July 1, 1972, as required by Act 51 of the Public Acts of 1951, as amended.

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Major Street Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2012/13 Adopted Budget
Major Street Fund
Summary of Revenues, Expenditures and Changes in Fund Balances

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues:						
Federal & State Grants	1,830,402	2,043,451	1,128,000	5,000,302	6,481,616	6,481,616
State Gas & Weight Tax	1,813,780	1,839,879	1,750,550	1,795,500	1,750,550	1,750,550
State Trunkline Maintenance	97,229	261,535	209,341	195,100	195,100	195,100
Interest	804	99	0	112	0	0
Miscellaneous	287,065	468,715	162,598	144,824	144,824	144,824
Contributions From Other Funds	929,251	786,045	662,204	732,033	931,631	931,631
	4,958,531	5,399,724	3,912,693	7,867,871	9,503,721	9,503,721
Expenditures:						
Street & Bridge Construction	640,002	478,935	408,000	469,171	551,552	551,552
Street & Bridge Maintenance	715,831	646,293	399,852	494,598	434,312	434,312
Traffic Services	494,068	506,985	574,183	575,964	568,794	568,794
Winter Maintenance	235,139	279,125	403,622	349,186	405,782	405,782
Transfers To Other Funds	755,797	658,451	690,576	690,576	641,929	641,929
Trunkline Maintenance	85,393	270,340	209,341	195,100	195,100	195,100
State Highway Construction	2,133,825	2,195,753	1,418,000	5,311,352	6,895,614	6,895,614
	5,060,055	5,035,882	4,103,574	8,085,947	9,693,083	9,693,083
Revenues Over (Under)						
Expenditures	(101,524)	363,842	(190,881)	(218,076)	(189,362)	(189,362)
Fund Balance - Beginning of Year	301,050	199,526	563,368	563,368	345,292	345,292
Fund Balance - End of Year	199,526	563,368	372,487	345,292	155,930	155,930

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

Fund 202 Major Street Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
202-000-000-470.000 Telecom Fee	121,876	112,102	121,876	112,102	112,102	112,102
202-000-000-501.000 Federal And State Grant	1,709,046	1,755,443	1,128,000	4,949,702	6,481,616	6,481,616
202-000-000-539.000 State Grant	0	0	0	50,600	0	0
202-000-000-539.016 State Grant-Streetscape	121,356	288,008	0	0	0	0
202-000-000-569.000 Act 51 Gas & Weight Tax	1,813,780	1,839,879	1,750,550	1,795,500	1,750,550	1,750,550
202-000-000-582.005 Contrib. R2 Asset Mgt.	18,525	18,931	18,722	18,722	18,722	18,722
202-000-000-664.000 Interest	804	99	0	112	0	0
202-000-000-685.677 Insurance Refund-W/C	19,726	18,750	0	0	0	0
202-000-000-686.498 Trunkline Maintenance	97,229	261,535	209,341	195,100	195,100	195,100
202-000-000-694.661 Expense Refund-Motor Pool	100,000	300,000	0	0	0	0
202-000-000-698.451 Miscellaneous	500	0	0	0	0	0
202-000-000-698.463 Miscellaneous	1,890	6,023	2,000	0	0	0
202-000-000-698.474 Miscellaneous	24,048	12,909	20,000	14,000	14,000	14,000
202-000-000-698.478 Miscellaneous	500	0	0	0	0	0
202-000-000-699.245 Cont.-Public Imp. Fund	678,085	546,889	459,740	573,082	527,109	527,109
202-000-000-699.286 Cont.-CDBG Fund	120,950	25,049	0	0	0	0
202-000-000-699.895 Cont.-Special Assessmt. Fd.	130,216	214,107	202,464	158,951	404,522	404,522
Total Revenues	4,958,531	5,399,724	3,912,693	7,867,871	9,503,721	9,503,721

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 451 Street & Bridge Construction

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
202-451-000-706.000 Salaries and Wages	166,925	117,651	90,945	108,571	134,273	134,273
202-451-000-707.000 Wages-Temporary	8,670	13,408	2,117	1,000	2,117	2,117
202-451-000-709.000 Overtime	9,951	6,162	4,856	4,856	11,244	11,244
202-451-000-715.000 Employers FICA	13,342	11,301	7,491	8,754	11,294	11,294
202-451-000-719.000 Health Insurance	28,105	28,818	11,359	28,056	18,893	18,893
202-451-000-719.678 RX Drug Insurance	5,303	5,788	3,206	6,767	0	0
202-451-000-719.679 Health Insurance Deduct.	0	0	6,666	295	3,891	3,891
202-451-000-722.000 Pension-General	13,059	11,147	8,181	11,252	14,435	14,435
202-451-000-724.000 Unemployment Comp.	277	744	804	320	926	926
202-451-000-724.001 Workers Compensation	1,743	1,500	1,047	1,219	1,497	1,497
202-451-000-725 000 Other Fringe Benefits	2,288	2,329	1,483	2,580	2,184	2,184
	249,663	198,848	138,155	173,670	200,754	200,754
Material and Supplies:						
202-451-000-782.000 Materials	7,725	2,037	2,000	537	2,000	2,000
	7,725	2,037	2,000	537	2,000	2,000
Contractual and Other:						
202-451-000-818.000 Contractual Services	254,569	182,040	200,784	214,765	231,584	231,584
202-451-000-943.000 Equipment Rental - MP	1,309	3,130	0	500	500	500
202-451-000-966.000 PW Overhead	301	3,458	0	300	300	300
202-451-000-967.000 ENG Overhead	126,435	89,422	67,061	79,399	116,414	116,414
	382,614	278,050	267,845	294,964	348,798	348,798
Street Construction	640,002	478,935	408,000	469,171	551,552	551,552

WORK PROJECT DETAIL

Work Project Titles:	Special			Total
	Assessment	Fund Bal.	PIF	FY Cost
Asset Management: JACTS Planning Region 2		19,000		19,000
Fourth: Linden to Griswold (Eng)			103,000	103,000
Ganson: Wisner to Jackson (Eng)	66,000			66,000
High St. (East) Bridge Guardrail Replacement			19,000	19,000
High St. Cooper to Losey (Eng)	42,849		18,151	61,000
Major Bridge Inspection & Eng.			26,000	26,000
Major St. Const. - Misc.		14,552	18,000	32,552
Major St. Planning & Permits			100,000	100,000
Mechanic: Ganson to end (Brick Pvmr Repair)		76,000		76,000
Trail St. Bridge Rip-Rap			16,000	16,000
Trail St. RR Crossing (Eng)			9,000	9,000
West: Bloomfield to High (Eng)			24,000	24,000
	108,849	109,552	333,151	551,552

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 463 Street & Bridge Maintenance

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
202-463-000-706.000 Salaries and Wages	171,612	141,858	94,000	125,104	111,500	111,500
202-463-000-707.000 Wages-Temporary	4	424	0	1,700	0	0
202-463-000-709.000 Overtime	385	715	1,000	1,000	1,000	1,000
202-463-000-715.000 Employers FICA	13,552	10,717	7,268	9,777	8,606	8,606
202-463-000-719.000 Health Insurance	32,262	31,172	18,274	33,528	25,055	25,055
202-463-000-719.678 RX Drug Insurance	6,376	6,676	5,236	7,081	0	0
202-463-000-719.679 Health Insurance Deductible	22	0	10,641	324	5,010	5,010
202-463-000-722.000 Pension-General	13,652	11,964	8,113	11,614	11,160	11,160
202-463-000-724.000 Unemployment Comp.	545	944	770	800	855	855
202-463-000-724.001 Workers Compensation	3,468	2,808	2,195	2,965	2,610	2,610
202-463-000-725.000 Other Fringe Benefits	1,941	1,826	2,209	2,000	2,620	2,620
	243,819	209,104	149,706	195,893	168,416	168,416
Material and Supplies:						
202-463-000-782.000 Materials	55,455	43,729	60,044	49,044	50,044	50,044
	55,455	43,729	60,044	49,044	50,044	50,044
Contractual and Other:						
202-463-000-818.000 Contractual Services	2,358	30,429	0	1,000	0	0
202-463-000-818.690 Contractual Services-Forestry	40,000	35,757	0	0	0	0
202-463-000-914.001 Insurance-Deductible	10,000	0	0	10,000	10,000	10,000
202-463-000-943.000 Equipment Rental - MP	204,617	201,026	104,602	124,602	104,602	104,602
202-463-000-960.000 Education & Training	0	645	0	365	0	0
202-463-000-966.000 PW Overhead	159,590	125,603	85,500	113,494	101,250	101,250
202-463-000-967.000 ENG Overhead	-8	0	0	200	0	0
	416,557	393,460	190,102	249,661	215,852	215,852
Street Maintenance	715,831	646,293	399,852	494,598	434,312	434,312

<u>WORK PROJECT DETAIL</u>						
Work Project Titles:	(See Detail Next Page)					
Street Cleaning	250,012	236,187	31,000	45,000	34,000	34,000
Maintenance C&G Street	340,670	287,497	308,852	372,598	332,042	332,042
Catch Basin Maintenance	93,631	60,308	0	0	0	0
Maint. No C&G Streets	31,517	62,301	60,000	77,000	68,270	68,270
	715,830	646,293	399,852	494,598	434,312	434,312

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Work Project Detail

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

Dept.	Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
<u>Street Cleaning:</u>							
700	Machine Sweeping	89,078	99,351	0	0	0	0
701	Haul Sweepings	40,404	39,172	0	0	0	0
702	Hand Cleaning	38,720	19,236	31,000	45,000	34,000	34,000
703	Leaf Pickup	81,810	78,428	0	0	0	0
		250,012	236,187	31,000	45,000	34,000	34,000
<u>Maintenance C&G Street:</u>							
704	RR Crossing Improvemt.	31	0	0	0	0	0
705	Asphalt Patching	210,450	233,291	210,000	240,098	235,000	235,000
706	Concrete Patching	2,079	1,119	3,000	4,500	5,000	5,000
707	Curb & Gutter Repair	50,297	6,563	45,852	55,000	39,000	39,000
708	Crackfill	21,233	5,183	20,000	20,000	15,000	15,000
709	Parkway Maintenance	53,805	24,026	30,000	53,000	38,042	38,042
711	Chipseal	2,775	17,315	0	0	0	0
		340,670	287,497	308,852	372,598	332,042	332,042
<u>Catch Basin Maintenance:</u>							
712	Catch Basin Work	55,946	30,383	0	0	0	0
713	Clean Catch Basins	37,685	29,925	0	0	0	0
		93,631	60,308	0	0	0	0
<u>Maintenance No C&G Streets:</u>							
714	Asphalt Patching	5,124	25,347	0	10,000	7,000	7,000
715	Crackfill	0	0	0	0	0	0
717	Shoulder & Gutter Repair	4,056	4,760	9,000	9,000	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	892	26,559	18,000	27,000	24,270	24,270
722	Bridge Maintenance	9,050	3,350	20,000	18,000	17,000	17,000
724	Mapping - GIS	0	0	0	0	0	0
725	Bike Lane Sweeping	2,395	2,285	3,000	3,000	3,000	3,000
727	Insurance deductible	10,000	0	10,000	10,000	10,000	10,000
		31,517	62,301	60,000	77,000	68,270	68,270
		715,830	646,293	399,852	494,598	434,312	434,312

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 474 Traffic Services

Account Description		2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services							
202-474-000-706.000	Salaries and Wages	142,109	137,565	130,814	130,814	128,322	128,322
202-474-000-707.000	Wages-Temporary	4,121	2,354	3,528	3,528	3,528	3,528
202-474-000-709.000	Overtime	9,879	8,173	17,856	17,856	14,856	14,856
202-474-000-715.000	Employers FICA	12,577	11,704	11,643	11,643	11,223	11,223
202-474-000-719.000	Health Insurance	23,893	26,566	16,339	30,880	18,055	18,055
202-474-000-719.678	RX Drug Insurance	4,527	5,670	4,611	8,153	0	0
202-474-000-719.679	Health Insurance Deductible	0	0	9,588	87	3,719	3,719
202-474-000-722.000	Pension-General	12,320	12,993	12,696	15,856	14,203	14,203
202-474-000-724.000	Unemployment Comp.	565	997	1,157	200	885	885
202-474-000-724.001	Workers Compensation	3,106	2,944	1,506	3,451	1,431	1,431
202-474-000-725.000	Other Fringe Benefits	2,403	2,507	2,133	2,406	2,087	2,087
		<u>215,500</u>	<u>211,473</u>	<u>211,871</u>	<u>224,874</u>	<u>198,309</u>	<u>198,309</u>
Material and Supplies:							
202-474-000-759.000	Small Tools	689	742	3,000	2,000	3,000	3,000
202-474-000-782.000	Materials	22,621	21,040	34,513	34,513	34,513	34,513
		<u>23,310</u>	<u>21,782</u>	<u>37,513</u>	<u>36,513</u>	<u>37,513</u>	<u>37,513</u>
Contractual and Other:							
202-474-000-818.000	Contractual Services	13,358	48,719	48,815	48,815	48,815	48,815
202-474-000-920.000	Utilities	60,558	72,072	50,000	50,000	50,000	50,000
202-474-000-933.000	Equipment Maintenance	31,188	19,561	62,631	62,631	62,631	62,631
202-474-000-943.000	Equipment Rental - MP	29,628	25,694	54,284	38,056	54,284	54,284
202-474-000-962.000	Uncollectible Accounts	4,696	0	0	3,875	0	0
202-474-000-966.000	PW Overhead	493	3,563	22,500	22,500	24,300	24,300
202-474-000-967.000	ENG Overhead	115,337	104,121	86,569	88,700	92,942	92,942
		<u>255,258</u>	<u>273,730</u>	<u>324,799</u>	<u>314,577</u>	<u>332,972</u>	<u>332,972</u>
Traffic Services		<u>494,068</u>	<u>506,985</u>	<u>574,183</u>	<u>575,964</u>	<u>568,794</u>	<u>568,794</u>

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 474 Traffic Services

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
<u>WORK PROJECT DETAIL</u>						
Work Project Titles:						
780	Traffic Eng. Office - 1/2 Major St	102,034	74,577	96,000	96,000	96,000
781	Traffic Signals-City	228,450	183,131	230,000	194,000	211,677
781C	Traffic Signals-Concord	309	559	500	500	500
781G	Traffic Signals-Grass Lake	655	1,270	3,000	1,000	1,000
781J	Traffic Signals-County	10,114	10,241	20,000	11,000	13,000
781S	Traffic Signals-State (City Share)	39,192	59,738	40,000	70,900	65,000
781T	Tree Trimming	7,396	3,280	6,000	6,000	0
782	Traffic Signs	85,425	101,068	80,000	99,402	77,817
783	Pavement Marking	8,309	35,203	55,000	36,000	55,000
784	Railroad Signals	4,320	10,060	7,000	7,000	7,000
785	Emergency Equipment	779	115	7,000	1,500	2,000
788	Traffic Records & Studies	3,505	17,780	10,000	2,000	10,000
788A-G	JACTS Traffic Counts, etc...	2,260	4,710	5,000	5,000	5,000
790X	Traffic Accident-Billable	1,320	0	0	0	0
790Y	Billable Signs-Mich/Mechanic	0	274	0	0	0
791	Traffic Sign Inventory	0	0	14,683	0	10,000
792	Storm Water Utilities	0	4,979	0	15,204	14,800
793	TSC Signal Interconnect	0	0	0	1,123	0
794	Street Light Inventory	0	0	0	27,382	0
795	St. Light Update-GIS	0	0	0	1,953	0
		494,068	506,985	574,183	575,964	568,794

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 478 Winter Maintenance

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
202-478-000-706.000 Salaries and Wages	30,339	28,064	55,000	40,000	55,000	55,000
202-478-000-709.000 Overtime	9,343	14,167	26,000	26,000	26,000	26,000
202-478-000-715.000 Employers FICA	3,033	3,224	6,197	5,049	6,197	6,197
202-478-000-719.000 Health Insurance	7,439	9,465	10,692	12,400	12,359	12,359
202-478-000-719.678 RX Drug Insurance	1,473	1,972	3,064	3,240	0	0
202-478-000-719.679 Health Insurance Deduct.	0	0	0	13	2,471	2,471
202-478-000-722.000 Pension-General	3,063	3,606	6,917	6,079	8,035	8,035
202-478-000-724.000 Unemployment Comp.	465	1,051	656	502	616	616
202-478-000-724.001 Workers Compensation	767	783	1,871	1,531	1,879	1,879
202-478-000-725.000 Other Fringe Benefits	381	482	1,296	943	1,296	1,296
	<u>56,303</u>	<u>62,814</u>	<u>111,693</u>	<u>95,757</u>	<u>113,853</u>	<u>113,853</u>
Material and Supplies:						
202-478-000-782.000 Materials	92,178	113,126	95,000	95,000	95,000	95,000
	<u>92,178</u>	<u>113,126</u>	<u>95,000</u>	<u>95,000</u>	<u>95,000</u>	<u>95,000</u>
Contractual and Other:						
202-478-000-818.000 Contractual Services	0	0	5,000	0	5,000	5,000
202-478-000-943.000 Equipment Rental - MP	51,683	68,156	119,029	99,029	119,029	119,029
202-478-000-966.000 PW Overhead	34,910	35,029	72,900	59,400	72,900	72,900
202-478-000-967.000 Eng. Overhead	65	0	0	0	0	0
	<u>86,658</u>	<u>103,185</u>	<u>196,929</u>	<u>158,429</u>	<u>196,929</u>	<u>196,929</u>
Winter Maintenance	235,139	279,125	403,622	349,186	405,782	405,782

<u>WORK PROJECT DETAIL</u>						
Work Project Titles:						
790	Snowplowing	51,046	48,253	120,000	90,000	120,000
791	Hauling Snow	3,797	19,871	33,622	20,000	45,000
792	Salting	180,296	211,001	250,000	239,186	240,782
		<u>235,139</u>	<u>279,125</u>	<u>403,622</u>	<u>349,186</u>	<u>405,782</u>

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 484 Transfers To Other Funds

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Contractual and Other:						
202-484-000-999.203 Cont.-Local Street Fund	500,000	400,000	430,000	430,000	380,000	380,000
202-484-000-999.324 Cont.-2003 MTF Bond D/S	255,797	258,451	260,576	260,576	261,929	261,929
	<u>755,797</u>	<u>658,451</u>	<u>690,576</u>	<u>690,576</u>	<u>641,929</u>	<u>641,929</u>
*Transfers To Other Funds	755,797	658,451	690,576	690,576	641,929	641,929

Fund 202 Major Street Fund
Dept 498 Trunkline Maintenance

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
202-498-000-706.000 Salaries and Wages	16,446	49,786	35,000	35,000	35,000	35,000
202-498-000-707.000 Wages-Temporary	613	211	0	900	0	0
202-498-000-709.000 Overtime	2,899	4,782	4,000	4,000	4,000	4,000
202-498-000-715.000 Employers FICA	871	3,327	2,984	3,052	2,984	2,984
202-498-000-719.000 Health Insurance	2,388	12,664	6,804	9,380	7,865	7,865
202-498-000-719.678 RX Drug Insurance	470	2,593	1,950	2,398	0	0
202-498-000-719.679 Health Insurance Deductible	0	0	3,962	0	1,573	1,573
202-498-000-722.000 Pension-General	815	3,720	3,331	3,592	3,869	3,869
202-498-000-724.000 Unemployment Comp.	108	367	316	303	296	296
202-498-000-724.001 Workers Compensation	249	990	901	926	905	905
202-498-000-725.000 Other Fringe Benefits	121	694	823	823	823	823
	<u>24,980</u>	<u>79,134</u>	<u>60,071</u>	<u>60,374</u>	<u>57,315</u>	<u>57,315</u>
Material and Supplies:						
202-498-000-782.000 Materials	25,461	67,466	54,170	44,170	45,000	45,000
	<u>25,461</u>	<u>67,466</u>	<u>54,170</u>	<u>44,170</u>	<u>45,000</u>	<u>45,000</u>
Contractual and Other:						
202-498-000-818.000 Contractual Services	0	0	0	0	0	0
202-498-000-943.000 Equipment Rental	25,635	84,771	60,000	55,456	57,685	57,685
202-498-000-966.000 PW Overhead	9,255	38,969	35,100	35,100	35,100	35,100
202-498-000-967.000 ENG Overhead	62	0	0	0	0	0
	<u>34,952</u>	<u>123,740</u>	<u>95,100</u>	<u>90,556</u>	<u>92,785</u>	<u>92,785</u>
Trunkline Maintenance	85,393	270,340	209,341	195,100	195,100	195,100

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 505 State Highway Construction

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Contractual and Other:						
202-505-000-950.000 State Highway Const.-City	424,972	440,310	290,000	361,650	413,998	413,998
202-505-000-950.001 State Highway Const.-Fed/St.	1,708,853	1,755,443	1,128,000	4,949,702	6,481,616	6,481,616
	<u>2,133,825</u>	<u>2,195,753</u>	<u>1,418,000</u>	<u>5,311,352</u>	<u>6,895,614</u>	<u>6,895,614</u>
State Highway Construction	<u>2,133,825</u>	<u>2,195,753</u>	<u>1,418,000</u>	<u>5,311,352</u>	<u>6,895,614</u>	<u>6,895,614</u>

Work Project Titles:	Federal/ State	Special Assessments	Fund Balance	PIF	Total
Fourth: Linden to Griswold	477,600	0	0	119,400	597,000
Ganson: Wisner to Jackson	383,360	173,473	-77,633	0	479,200
Grand River Arts Walk: Glick to Monroe	0	0	0	1,960	1,960
High: Cooper to Losey	488,800	122,200	0	0	611,000
Past MDOT Projects	0	0	0	10,000	10,000
Trail St. RR Crossing (Safety)	50,000	0	0	12,500	62,500
West Ave. Bridge: Wildwood to Ganson	5,081,856	0	0	52,098	5,133,954
	<u>6,481,616</u>	<u>295,673</u>	<u>-77,633</u>	<u>195,958</u>	<u>6,895,614</u>

(203) Local Street Fund

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

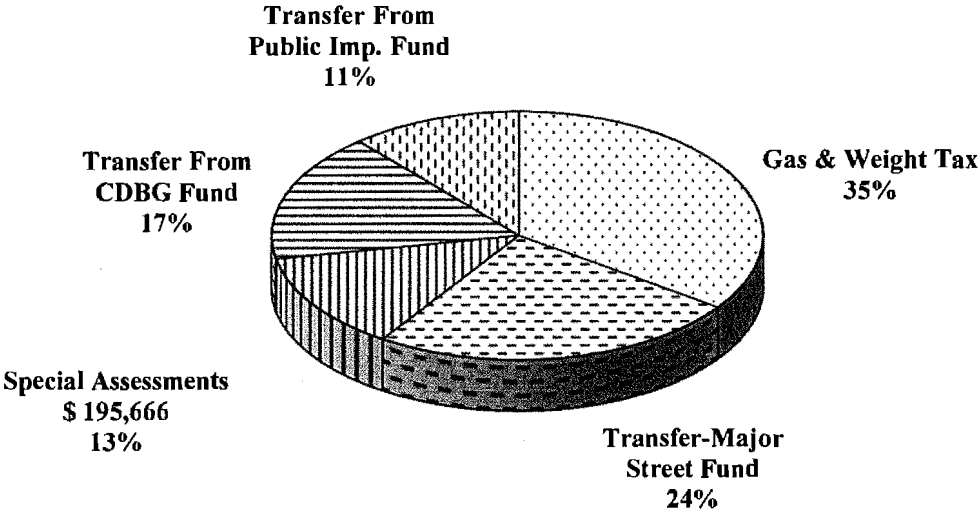
CHARACTER - This Fund is to be used:

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

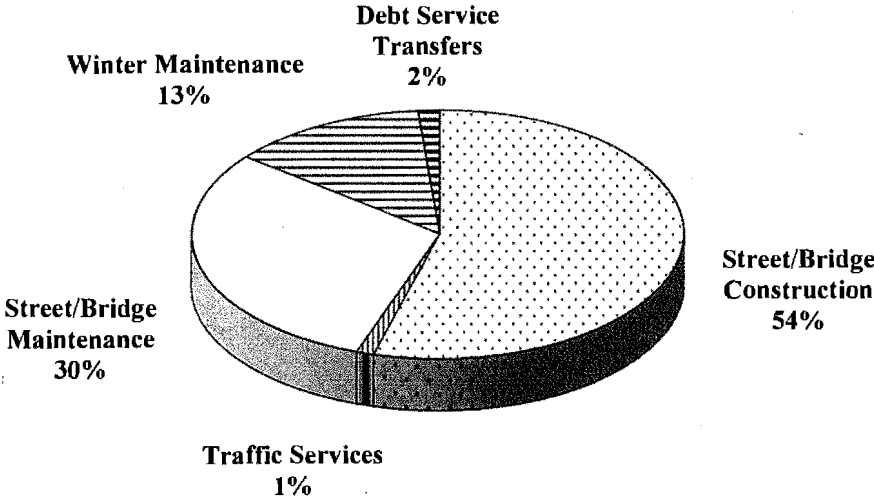
AUTHORIZATION- The Local Street Fund was established on July 1, 1972, as required by Act 51 of the Public Acts of 1951, as amended.

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Local Street Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2012/13 Adopted Budget
Local Street Fund
Summary of Revenues, Expenditures and Changes in Fund Balances

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues:						
State Gas & Weight Tax	552,987	561,264	540,250	550,250	540,250	540,250
Miscellaneous	10,428	9,750	0	0	0	0
Contributions From Other Funds	582,869	903,592	1,466,917	1,047,819	1,010,715	1,010,715
	<u>1,146,284</u>	<u>1,474,606</u>	<u>2,007,167</u>	<u>1,598,069</u>	<u>1,550,965</u>	<u>1,550,965</u>
Expenditures:						
Street & Bridge Construction	82,869	503,484	1,344,420	905,650	870,780	870,780
Street & Bridge Maintenance	820,501	663,178	431,000	556,219	484,493	484,493
Traffic Services	20,003	13,237	18,541	17,065	18,231	18,231
Winter Maintenance	128,295	172,763	209,203	185,973	206,831	206,831
Transfers To Other Funds	22,243	22,474	22,659	22,659	22,776	22,776
	<u>1,073,911</u>	<u>1,375,136</u>	<u>2,025,823</u>	<u>1,687,566</u>	<u>1,603,111</u>	<u>1,603,111</u>
Revenues Over (Under)						
Expenditures	72,373	99,470	(18,656)	(89,497)	(52,146)	(52,146)
Fund Balance - Beginning of Year	<u>6,185</u>	<u>78,558</u>	<u>178,028</u>	<u>178,028</u>	<u>88,531</u>	<u>88,531</u>
Fund Balance - End of Year	<u>78,558</u>	<u>178,028</u>	<u>159,372</u>	<u>88,531</u>	<u>36,385</u>	<u>36,385</u>

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

Fund 203 Local Street Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
203-000-000-569.000 Act 51 Gas & Weight Tax	552,987	561,264	540,250	550,250	540,250	540,250
203-000-000-685.677 Insurance Refund-W/C	10,428	9,750	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	500,000	400,000	430,000	430,000	380,000	380,000
203-000-000-699.245 Cont.-Public Improvmt. Fd.	11,706	20,675	9,497	2,000	175,000	175,000
203-000-000-699.286 Cont.-CDBG Fund	71,163	390,798	942,679	478,694	260,049	260,049
203-000-000-699.895 Cont.-Special Assessmt. Fd.	0	92,119	84,741	137,125	195,666	195,666
Total Revenues	1,146,284	1,474,606	2,007,167	1,598,069	1,550,965	1,550,965

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 451 Street & Bridge Construction

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services :						
203-451-000-706.000 Salaries and Wages	30,637	28,395	45,472	62,882	45,880	45,880
203-451-000-707.000 Wages-Temporary	23	0	0	0	0	0
203-451-000-709.000 Overtime	0	2,660	2,686	3,602	1,919	1,919
203-451-000-715.000 Employers FICA	2,302	2,229	3,684	5,086	3,657	3,657
203-451-000-719.000 Health Insurance	6,500	7,116	5,680	14,748	6,455	6,455
203-451-000-719.678 RX Drug Insurance	1,168	1,359	1,603	3,340	0	0
203-451-000-719.679 Health Insurance Deduct.	0	0	3,333	620	1,330	1,330
203-451-000-722.000 Pension-General	2,365	2,545	4,113	6,595	4,742	4,742
203-451-000-724.000 Unemployment Comp.	210	204	402	434	317	317
203-451-000-724.001 Workers Compensation	300	286	524	701	512	512
203-451-000-725.000 Other Fringe Benefits	669	865	742	1,023	746	746
	<u>44,174</u>	<u>45,659</u>	<u>68,239</u>	<u>99,031</u>	<u>65,558</u>	<u>65,558</u>
Material and Supplies:						
203-451-000-782.000 Materials	107	229	0	3,048	1,500	1,500
	<u>107</u>	<u>229</u>	<u>0</u>	<u>3,048</u>	<u>1,500</u>	<u>1,500</u>
Contractual and Other:						
203-451-000-818.000 Contractual Services	16,993	436,418	1,242,471	756,496	764,483	764,483
203-451-000-943.000 Equipment Rental - MP	0	255	0	255	500	500
203-451-000-966.000 PW Overhead	0	281	0	281	500	500
203-451-000-967.000 ENG Overhead	21,595	20,642	33,710	46,539	38,239	38,239
	<u>38,588</u>	<u>457,596</u>	<u>1,276,181</u>	<u>803,571</u>	<u>803,722</u>	<u>803,722</u>
Street Construction	82,869	503,484	1,344,420	905,650	870,780	870,780

Work Project Titles:	Funding				Total Cost
	F/B	S/A	CDBG	PIF	
Biddle: Jackson to Williams (CDBG)	19,951	0	47,049	0	67,000
Carlton: Brown to Wisner (Design for 13/14 Const)	22,000	0	0	0	22,000
Higby: Morrell to Carlton (Design for 13/14 Const)	10,000	0	0	0	10,000
Thompson: Morrell to Carlton (Design for 13/14 Const)	11,000	0	0	0	11,000
Douglas Ct. Storm Sewer(construction)	38,000	0	0	0	38,000
Durand: South end to Morrell	64,811	111,189	0	175,000	351,000
Forest: Bend to Edgewood (CDBG)	0	35,000	100,000	0	135,000
Hibbard: Wildwood to railroad	36,523	16,477	0	0	53,000
Homewild: Ellery to Edgewood (CDBG)	0	33,000	113,000	0	146,000
Local St. Const.-Misc.	3,000	0	0	0	3,000
Local St. Planning & Permits	24,780	0	0	0	24,780
Webster: Oakdale to Elmwood	10,000	0	0	0	10,000
	<u>240,065</u>	<u>195,666</u>	<u>260,049</u>	<u>175,000</u>	<u>870,780</u>

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 463 Street & Bridge Maintenance

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
203-463-000-706.000 Salaries and Wages	191,669	149,878	90,000	135,000	107,500	107,500
203-463-000-707.000 Wages-Temporary	44	444	0	2,400	0	0
203-463-000-709.000 Overtime	0	554	5,000	5,000	5,000	5,000
203-463-000-715.000 Employers FICA	14,526	11,241	7,268	10,894	8,606	8,606
203-463-000-719.000 Health Insurance	39,631	35,812	17,496	36,869	24,156	24,156
203-463-000-719.678 RX Drug Insurance	7,780	7,789	5,013	9,801	0	0
203-463-000-719.679 Health Insurance Deductible	0	0	10,188	0	4,830	4,830
203-463-000-722.000 Pension-General	14,645	12,523	8,113	12,894	11,160	11,160
203-463-000-724.000 Unemployment Comp.	505	392	770	1,082	855	855
203-463-000-724.001 Workers Compensation	3,819	2,904	2,195	3,304	2,610	2,610
203-463-000-725.000 Other Fringe Benefits	1,772	1,903	2,115	3,173	2,526	2,526
	274,391	223,440	148,158	220,417	167,243	167,243
Material and Supplies:						
203-463-000-782.000 Materials	86,338	68,764	62,441	62,441	70,000	70,000
	86,338	68,764	62,441	62,441	70,000	70,000
Contractual and Other:						
203-463-000-818.000 Contractual Services	1,027	0	0	2,460	0	0
203-463-000-943.000 Equipment Rental - MP	288,011	240,300	134,901	144,901	146,000	146,000
203-463-000-966.000 PW Overhead	170,664	130,674	85,500	126,000	101,250	101,250
203-463-000-967.000 ENG Overhead	70	0	0	0	0	0
	459,772	370,974	220,401	273,361	247,250	247,250
Street Maintenance	820,501	663,178	431,000	556,219	484,493	484,493

		<u>WORK PROJECT DETAIL</u>					
Work Project Titles:							(See Detail Next Page)
Street Cleaning		324,149	277,543	57,000	85,000	77,000	77,000
Maintenance C&G Streets		410,716	313,758	328,000	416,000	356,000	356,000
Maintenance Catch Basins		38,456	43,094	0	0	0	0
Maint. No C&G Streets		47,180	20,282	46,000	55,219	51,493	51,493
		820,501	654,677	431,000	556,219	484,493	484,493

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

WORK PROJECT DETAIL

Fund 203 Local Street Fund
Dept 463 Street Maintenance

Dept.	Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Street Cleaning:							
900	Machine Sweeping	136,808	112,881	0	0	0	0
901	Haul Sweepings	62,712	50,910	0	0	0	0
902	Hand Cleaning	46,898	31,792	52,000	80,000	73,000	73,000
903	Leaf Pickup	76,572	79,967	0	0	0	0
904	Clean Alleys	1,159	1,993	5,000	5,000	4,000	4,000
		324,149	277,543	57,000	85,000	77,000	77,000
Maintenance C&G Streets:							
905	Asphalt Patching	253,432	276,372	210,000	282,000	254,000	254,000
906	Concrete Patching	4,237	1,161	6,000	6,000	5,000	5,000
907	Curb & Gutter Repair	47,328	904	40,000	48,000	35,000	35,000
908	Crackfill	8,287	2,136	20,000	15,000	12,000	12,000
909	Parkway Maintenance	65,692	33,185	52,000	65,000	50,000	50,000
911	Chipseal	31,740	0	0	0	0	0
		410,716	313,758	328,000	416,000	356,000	356,000
Maintenance Catch Basins:							
912	Catch Basin Work	26,152	19,959	0	0	0	0
913	Clean Catch Basins	12,304	23,135	0	0	0	0
		38,456	43,094	0	0	0	0
Maintenance No C&G Streets:							
914	Grade & Gravel	35,803	13,191	30,000	35,019	33,030	33,030
915	Asphalt Patching	293	0	0	0	0	0
916	Crackfill	0	0	0	0	0	0
917	Dust Prevention	2,696	2,148	5,000	5,000	4,263	4,263
918	Shoulder & Gutter Repair	7,810	4,943	6,000	9,000	8,000	8,000
920	Railroad ROW Maintenance	200	0	0	0	0	0
922	Bridge Maintenance	378	0	5,000	5,000	5,000	5,000
933	Streetscape Maintenance	0	0	0	1,200	1,200	1,200
		47,180	20,282	46,000	55,219	51,493	51,493
		820,501	654,677	431,000	556,219	484,493	484,493

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 474 Traffic Services

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
203-474-000-706.000 Salaries and Wages	7,639	4,675	6,000	4,700	6,000	6,000
203-474-000-707.000 Wages-Temporary	298	0	0	0	0	0
203-474-000-709.000 Overtime	0	173	300	300	300	300
203-474-000-715.000 Employers FICA	617	382	482	383	482	482
203-474-000-719.000 Health Insurance	1,854	1,377	749	2,075	844	844
203-474-000-719.678 RX Drug Insurance	341	263	212	565	0	0
203-474-000-719.679 Health Insurance Deductible	0	0	440	0	174	174
203-474-000-722.000 Pension-General	620	424	538	496	625	625
203-474-000-724.000 Unemployment Comp.	37	41	53	10	41	41
203-474-000-724.001 Workers Compensation	174	118	69	95	67	67
203-474-000-725.000 Other Fringe Benefits	62	34	98	76	98	98
	11,642	7,487	8,941	8,700	8,631	8,631
Material and Supplies:						
203-474-000-782.000 Materials	0	74	500	500	500	500
	0	74	500	500	500	500
Contractual and Other:						
203-474-000-943.000 Equipment Rental - MP	2,587	1,988	5,100	3,865	5,100	5,100
203-474-000-966.000 DPW Overhead	37	869	1,500	3,000	3,000	3,000
203-474-000-967.000 ENG Overhead	5,737	2,819	2,500	1,000	1,000	1,000
	8,361	5,676	9,100	7,865	9,100	9,100
Capital Outlay:						
Traffic Services	20,003	13,237	18,541	17,065	18,231	18,231

<u>WORK PROJECT DETAIL</u>							
Work Project Titles:							
980	Traffic Office -1/2 Local St.	2,169	0	1,000	1,000	1,000	1,000
981	Traffic Signs	17,834	13,237	17,541	16,065	17,231	17,231
982	Pavement Marking	0	0	0	0	0	0
		20,003	13,237	18,541	17,065	18,231	18,231

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 478 Winter Maintenance

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services						
203-478-000-706.000 Salaries and Wages	25,294	28,398	30,000	25,000	30,000	30,000
203-478-000-707.000 Wages-Temporary	0	0	0	0	0	0
203-478-000-709.000 Overtime	545	3,662	8,000	8,000	8,000	8,000
203-478-000-715.000 Employers FICA	1,972	2,446	2,907	2,525	2,907	2,907
203-478-000-719.000 Health Insurance	5,413	7,108	5,832	6,700	6,741	6,741
203-478-000-719.678 RX Drug Insurance	1,062	1,494	1,671	1,415	0	0
203-478-000-719.679 Health Insurance Deductible	0	0	3,396	0	1,348	1,348
203-478-000-722.000 Pension-General	1,995	2,738	3,245	3,039	3,770	3,770
203-478-000-724.000 Unemployment Comp.	362	864	564	507	545	545
203-478-000-724.001 Workers Compensation	516	607	950	766	882	882
203-478-000-725.000 Other Fringe Benefits	286	427	705	588	705	705
	37,445	47,744	57,270	48,540	54,898	54,898
Material and Supplies:						
203-478-000-782.000 Materials	21,941	43,492	47,733	47,733	47,733	47,733
	21,941	43,492	47,733	47,733	47,733	47,733
Contractual and Other:						
203-478-000-943.000 Equipment Rental - MP	46,136	54,052	70,000	60,000	70,000	70,000
203-478-000-966.000 PW Overhead	22,773	27,475	34,200	29,700	34,200	34,200
	68,909	81,527	104,200	89,700	104,200	104,200
Winter Maintenance	128,295	172,763	209,203	185,973	206,831	206,831

		<u>WORK PROJECT DETAIL</u>					
Work Project Titles:							
990	Snowplowing	45,167	56,486	72,000	68,000	72,000	72,000
991	Hauling Snow	7,745	6,138	7,000	7,000	7,000	7,000
992	Salting	75,383	110,139	130,203	110,973	127,831	127,831
994	Ice Damage	0	0	0	0	0	0
		128,295	172,763	209,203	185,973	206,831	206,831

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 203 Major Street Fund
Dept 484 Transfers To Other Funds

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Contractual and Other:						
203-484-000-999.324 Cont.-2003 MTF Bond D/S	22,243	22,474	22,659	22,659	22,776	22,776
	<u>22,243</u>	<u>22,474</u>	<u>22,659</u>	<u>22,659</u>	<u>22,776</u>	<u>22,776</u>
*Transfers To Other Funds	<u>22,243</u>	<u>22,474</u>	<u>22,659</u>	<u>22,659</u>	<u>22,776</u>	<u>22,776</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 2012/13 Adopted Budget Analysis of Changes in Fund Balance

Fund 208 Ella W. Sharp Park Operating Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues:						
General	538,837	569,941	539,950	539,025	560,700	560,700
Mini-Golf Course	123,518	108,273	138,000	127,800	132,000	132,000
	662,355	678,214	677,950	666,825	692,700	692,700
Expenditures:						
Mini-Golf Course	37,430	32,781	50,917	36,893	53,190	53,190
Parks & Recreation	626,324	641,826	623,150	629,800	637,089	637,089
	663,754	674,607	674,067	666,693	690,279	690,279
Excess of Revenues Over (Under)						
Expenditures	(1,399)	3,607	3,883	132	2,421	2,421
Fund Balance - Beginning of Year	9,325	7,926	11,533	11,533	11,665	11,665
Fund Balance - End of Year	7,926	11,533	15,416	11,665	14,086	14,086

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

Fund 208 Ella W. Sharp Park Operating Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
<i>Dept 000 General (Incl. Golf Course):</i>						
208-000-000-643.000 Golf Balls-Tees-Pullcarts	4,852	4,299	6,000	5,600	6,000	6,000
208-000-000-644.000 Merchandise	26,044	21,353	38,000	24,000	35,000	35,000
208-000-000-646.000 Golf Cart Rental	104,443	102,560	125,000	116,000	126,000	126,000
208-000-000-651.001 Golf Fees	257,998	228,203	285,000	240,000	290,000	290,000
208-000-000-664.000 Interest	110	18	100	100	100	100
208-000-000-685.677 Insurance Refund - W/C	16,770	15,800	15,800	15,800	15,800	15,800
208-000-000-698.000 Miscellaneous	9,798	6,984	10,000	8,600	10,000	10,000
208-000-000-699.101 Contribution - General Fund	78,000	150,000	15,000	88,000	35,000	35,000
208-000-000-699.718 Cont.-Sharp Pk. Endow. Fd.	40,822	40,724	45,050	40,925	42,800	42,800
	<u>538,837</u>	<u>569,941</u>	<u>539,950</u>	<u>539,025</u>	<u>560,700</u>	<u>560,700</u>
<i>Dept 584 Sharp Park Mini-Golf Course:</i>						
208-584-000-644.000 Merchandise	10,476	10,013	14,500	10,000	12,000	12,000
208-584-000-651.001 Golf Fees	113,042	98,260	123,500	117,800	120,000	120,000
	<u>123,518</u>	<u>108,273</u>	<u>138,000</u>	<u>127,800</u>	<u>132,000</u>	<u>132,000</u>
Total Revenues	<u><u>662,355</u></u>	<u><u>678,214</u></u>	<u><u>677,950</u></u>	<u><u>666,825</u></u>	<u><u>692,700</u></u>	<u><u>692,700</u></u>

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
208-584-000-707.000 Wages-Temporary	22,837	19,553	27,965	21,500	28,720	28,720
208-584-000-715.000 Employers FICA	1,751	1,476	2,139	1,634	2,197	2,197
208-584-000-724.000 Unemployment Comp.	325	483	2,928	772	1,031	1,031
208-584-000-724.001 Workers Compensation	526	444	643	495	661	661
	<u>25,439</u>	<u>21,956</u>	<u>33,675</u>	<u>24,401</u>	<u>32,609</u>	<u>32,609</u>
Material And Supplies:						
208-584-000-745.000 Program Supplies	4,183	4,338	6,500	4,500	6,000	6,000
208-584-000-778.000 Equipment Maint Supplies	0	0	1,000	0	1,000	1,000
	<u>4,183</u>	<u>4,338</u>	<u>7,500</u>	<u>4,500</u>	<u>7,000</u>	<u>7,000</u>
Contractual And Other:						
208-584-000-818.584 Cont. Serv. - Mini-Golf Imp.	0	0	1,000	1,000	5,000	5,000
208-584-000-853.000 Telephone	1,241	736	1,000	750	1,000	1,000
208-584-000-914.000 Insurance	246	242	242	242	81	81
208-584-000-920.000 Utilities	5,770	5,509	6,500	6,000	6,500	6,500
208-584-000-933.000 Equipment Maintenance	551	0	1,000	0	1,000	1,000
	<u>7,808</u>	<u>6,487</u>	<u>9,742</u>	<u>7,992</u>	<u>13,581</u>	<u>13,581</u>
Mini-Golf Course	<u><u>37,430</u></u>	<u><u>32,781</u></u>	<u><u>50,917</u></u>	<u><u>36,893</u></u>	<u><u>53,190</u></u>	<u><u>53,190</u></u>

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Personnel Schedule

Class Grade Position	# Positions		Budgeted Salaries & Wages
	Permanent	Temporary	
<i>Department: Mini-Golf Course</i>			
<i>Fund-Activity: 208-584</i>			
PT Part Time - Recreation		9	28,720

City of Jackson
Fiscal Year 2012/13 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		75,408
305	Maintenance Worker II	1		37,506
306	Greenskeeper	1		46,672
PT	Part Time - Recreation		28	135,000
		<u>3</u>	<u>28</u>	<u>294,586</u>
Less: Allocations to 101-697:				
Superintendent of Ella Sharp Park (1/3)				-25,136
Maintenance Worker II (1/3)				-12,502
Activity Total				<u><u>256,948</u></u>

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
208-691-000-702.000 Termination Pay	0	20,072	0	0	0	0
208-691-000-706.000 Salaries and Wages	160,655	149,776	122,383	117,053	121,948	121,948
208-691-000-707.000 Wages-Temporary	139,543	133,237	150,180	150,180	135,000	135,000
208-691-000-709.000 Overtime	9,006	9,886	8,000	9,000	8,500	8,500
208-691-000-715.000 Employers FICA	23,659	23,848	20,851	20,500	19,657	19,657
208-691-000-719.000 Health Insurance	21,393	23,889	14,392	24,000	16,601	16,601
208-691-000-719.678 RX Drug Insurance	3,911	5,011	4,700	4,700	0	0
208-691-000-719.679 Health Insurance Deductible	0	0	10,000	2,000	3,746	3,746
208-691-000-722.000 Pension-General	12,927	13,798	10,461	11,900	12,098	12,098
208-691-000-724.000 Unemployment Comp.	2,634	4,529	6,953	5,100	5,644	5,644
208-691-000-724.001 Workers Compensation	7,055	7,061	6,269	6,150	5,910	5,910
208-691-000-725.000 Other Fringe Benefits	1,863	1,603	2,343	1,930	1,924	1,924
	382,646	392,710	356,532	352,513	331,028	331,028
Material and Supplies:						
208-691-000-745.000 Program Supplies	13,498	9,830	10,000	10,000	10,000	10,000
208-691-000-745.002 Program Supplies for Resale	85,243	84,797	90,000	85,000	85,000	85,000
208-691-000-751.000 Gasoline	21,157	23,845	23,000	25,000	25,000	25,000
208-691-000-758.000 Laundry	1,871	972	2,000	2,000	2,000	2,000
208-691-000-776.000 Custodial Supplies	2,402	2,796	2,500	2,500	2,500	2,500
208-691-000-778.000 Equipment Maint Supplies	25,363	24,999	25,000	25,000	25,000	25,000
208-691-000-783.000 Seed and Sod	27,830	31,439	35,000	35,000	35,000	35,000
	177,364	178,678	187,500	184,500	184,500	184,500
Contractual and Other:						
208-691-000-810.000 EPAY Costs	4,672	5,771	4,500	6,000	6,000	6,000
208-691-000-818.000 Contractual Services	5,887	6,527	5,887	6,720	29,950	29,950
208-691-000-853.000 Telephone	4,552	4,706	4,800	4,800	4,800	4,800
208-691-000-914.000 Insurance	5,503	5,329	5,329	5,611	5,611	5,611
208-691-000-920.000 Utilities	22,502	23,162	24,000	39,500	39,500	39,500
208-691-000-931.000 Building Maintenance	2,596	3,898	4,500	4,500	7,500	7,500
208-691-000-933.000 Equipment Maintenance	5,157	1,143	7,000	3,500	5,000	5,000
208-691-000-939.000 Vehicle Maintenance	1,803	1,900	3,000	2,000	3,000	3,000
208-691-000-941.000 Rentals	911	1,029	1,100	1,100	1,200	1,200
208-691-000-944.661 Equipment Rental- MP	12,381	16,003	16,002	16,056	16,000	16,000
	65,964	69,468	76,118	89,787	118,561	118,561
Capital Outlay:						
208-691-000-974.690 Land Imp.-Forestry	350	970	3,000	3,000	3,000	3,000
	350	970	3,000	3,000	3,000	3,000
Parks And Recreation	626,324	641,826	623,150	629,800	637,089	637,089

(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 2012/13 Adopted Budget Analysis of Changes in Fund Balance

Fund 210 Land Acquisition Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	50,000	40,000	50,000	40,000	40,000	40,000
Expenditures	48,410	39,933	50,000	40,000	40,000	40,000
Excess of Revenues Over (Under) Expenditures	1,590	67	0	0	0	0
Fund Balance - Beginning of Year	45	1,635	1,702	1,702	1,702	1,702
Fund Balance - End of Year	1,635	1,702	1,702	1,702	1,702	1,702

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

Fund 210 Land Acquisition Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 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	50,000	40,000	50,000	40,000	40,000	40,000
Total Revenues	50,000	40,000	50,000	40,000	40,000	40,000

Expenditure Detail

Fund 210 Land Acquisition Fund
Dept 736 Acquisition

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 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
Capital Outlay:						
210-736-000-973.000 Land Acquisition	0		0			
210-736-000-976.212 Buildings-Consumers Energy	48,410	39,933	50,000	40,000	40,000	40,000
Total Expenditures	48,410	39,933	50,000	40,000	40,000	40,000

(211) Housing Initiative Fund

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

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

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

City of Jackson Fiscal Year 2012/13 Adopted Budget Analysis of Changes in Fund Balance

Fund 211 Housing Initiative Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	3,275	11,960	15,000	35	0	0
Expenditures	6,595	3,372	15,000	8,676	0	0
Excess of Revenues Over (Under) Expenditures	(3,320)	8,588	0	(8,641)	0	0
Fund Balance - Beginning of Year	3,373	53	8,641	8,641	0	0
Fund Balance - End of Year	53	8,641	8,641	0	0	0

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

Fund 211 Housing Initiative Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
211-000-000-664.000 Interest	0	19	0	35	0	0
211-000-000-673.001 Sale Of Fixed Assets-Land	475	11,941	15,000	0	0	0
211-000-000-699.101 Contrib. - General Fund	2,800	0	0	0	0	0
Total Revenues	3,275	11,960	15,000	35	0	0

Expenditure Detail

Fund 211 Housing Initiative Fund
Dept 736 Acquisition

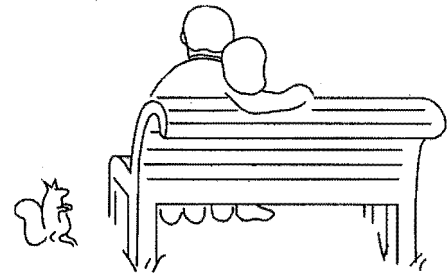
Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Contractual And Other:						
211-736-000-818.000 Contractual Service	0	0	0	0	0	0
211-736-000-914.000 Insurance	529	577	500	1,032	0	0
211-736-000-920.000 Utilities	1,282	422	500	0	0	0
211-736-000-930.000 Repairs and Maintenance	794	20	500	0	0	0
211-736-000-959.000 Property Taxes	3,990	970	1,000	781	0	0
211-736-000-999.101 Contribution - General Fund	0	1,383	12,500	6,863	0	0
	6,595	3,372	15,000	8,676	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	6,595	3,372	15,000	8,676	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 2012/13 Adopted Budget Analysis of Changes in Fund Balance

Fund 245 Public Improvement Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	1,174,476	1,118,988	1,057,500	1,048,800	1,023,300	1,023,300
Expenditures	991,602	883,853	1,145,597	1,275,542	1,264,621	1,264,621
Excess of Revenues Over (Under) Expenditures	182,874	235,135	(88,097)	(226,742)	(241,321)	(241,321)
Fund Balance - Beginning of Year	436,640	619,514	854,649	854,649	627,907	627,907
Fund Balance - End of Year	619,514	854,649	766,552	627,907	386,586	386,586

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

Fund 245 Public Improvement Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
245-000-000-403.000 Current Property Taxes	1,157,497	1,105,098	1,039,000	1,035,000	1,009,000	1,009,000
245-000-000-424.000 Payments In Lieu Of Taxes	6,563	6,216	6,500	6,300	6,300	6,300
245-000-000-664.000 Interest	10,416	7,674	12,000	7,500	8,000	8,000
Total Revenues	1,174,476	1,118,988	1,057,500	1,048,800	1,023,300	1,023,300

Expenditure Detail

Fund 245 Public Improvement Fund
Dept 245 Public Improvements-General

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Contractual and Other:						
245-245-000-956.001 Contingency	0	0	0	0	0	0
245-245-000-962.000 Uncollectible Accounts	0	2,686	3,000	10,000	3,000	3,000
245-245-000-999.202 Cont.-Major St. Fund	678,085	546,889	459,740	573,082	529,109	529,109
245-245-000-999.203 Cont.-Local St. Fund	11,706	20,675	9,497	2,000	175,000	175,000
245-245-000-999.210 Cont.-Land Acq. Fund	50,000	40,000	50,000	40,000	40,000	40,000
245-245-000-999.368 Rental - Building Auth. D/S	128,934	128,783	133,360	133,360	132,512	132,512
245-245-000-999.401 Contrib.- Capital Projects Fd.	49,477	70,349	465,000	465,000	375,000	375,000
245-245-000-999.583 Contrib.- SP Golf Prac.Ctr. F	12,750	10,000	10,000	10,000	10,000	10,000
	930,952	819,382	1,130,597	1,233,442	1,264,621	1,264,621
Capital Outlay:						
245-245-000-974.446 Storm Drain Construction	7,531	9,495	0	0	0	0
245-245-000-976.011 City Hall Improvements	4,654	13,937	15,000	42,100	0	0
245-245-000-985.001 Vehicles - Fire Truck	26,102	14,726	0	0	0	0
245-245-000-991.698 Nixon Inst. Cont - Principal	20,000	25,000	0	0	0	0
245-245-000-995.698 Nixon Inst. Cont - Interest	2,363	1,313	0	0	0	0
	60,650	64,471	15,000	42,100	0	0
Public Improvements-General	991,602	883,853	1,145,597	1,275,542	1,264,621	1,264,621
Total Expenditures	991,602	883,853	1,145,597	1,275,542	1,264,621	1,264,621

(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 2012/13 Adopted Budget Analysis of Changes in Fund Balance

Fund 249 Building Department Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	418,160	461,708	554,520	518,610	589,475	489,475
Expenditures	418,008	445,111	556,911	536,412	589,376	489,376
Excess of Revenues Over (Under) Expenditures	152	16,597	(2,391)	(17,802)	99	99
Fund Balance - Beginning of Year	1,053	1,205	17,802	17,802	0	0
Fund Balance - End of Year	1,205	17,802	15,411	0	99	99

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

Fund 249 Building Department Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
249-000-000-477.000 Building	142,920	146,348	182,520	136,250	150,000	150,000
249-000-000-478.000 Electrical	53,409	75,289	73,000	71,700	75,000	75,000
249-000-000-479.000 Heating	41,834	72,070	86,000	55,925	60,000	60,000
249-000-000-480.000 Plumbing	23,969	35,643	38,000	29,000	35,000	35,000
249-000-000-482.000 Plan Reviews	9,837	15,214	20,000	9,225	10,000	10,000
249-000-000-483.000 Rehab Permit Fees	1,685	1,080	1,000	500	1,000	1,000
249-000-000-608.000 Code Enforcement-Housing	6,409	11,070	10,000	1,900	2,500	2,500
249-000-000-608.001 Code Enforcement-Other	4,185	18,720	13,000	8,175	15,000	15,000
249-000-000-608.002 Dangerous Building Fees	6,925	21,365	15,000	13,000	20,000	20,000
249-000-000-647.000 Printed Material	40	64	0	25	0	0
249-000-000-664.000 Interest	3,943	6,301	4,000	11,250	7,500	7,500
249-000-000-683.000 Building Demolitions	46,387	39,565	100,000	100,000	100,000	0
249-000-000-685.677 Insurance Refund-W/C	5,106	4,250	0	0	0	0
249-000-000-698.000 Miscellaneous	11,701	11,689	10,000	10,000	12,000	12,000
249-000-000-698.002 Building Board Appeal Fees	1,700	1,840	2,000	1,700	2,000	2,000
249-000-000-698.249 Miscellaneous	110	1,200	0	650	100	100
249-000-000-699.101 Contribution - General Fund	58,000	0	0	69,310	99,375	99,375
	418,160	461,708	554,520	518,610	589,475	489,475

City of Jackson
Fiscal Year 2012/13 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		50,160
010	Building Inspector	1		55,991
010	Plumbing & Mechanical Inspector			51,973
013	Chief Building Inspector	1		71,141
306	Property Code Technician	1		33,601
PT	Intern		1	14,208
		<u>4</u>	<u>1</u>	<u>277,074</u>
Add:	1/4 Deputy City Manager/Dir. Comm. Dev. from CDBG			28,147
	Retiree Health Insurance Stipend			16,800
Less:	1/2 Records Management Coordinator to CDBG			-25,080
	1/2 Property Code Technician to CDBG			-16,800
	1/2 Intern to CDBG			-7,104
Activity Total				<u><u>273,037</u></u>

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 249 Building Department Fund
Dept 371 Inspection

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
249-371-000-702.000 Termination Pay	936	1,918	0	0	0	0
249-371-000-706.000 Salaries and Wages	254,330	247,463	262,319	242,545	265,933	265,933
249-371-000-707.000 Wages-Temporary	805	0	0	6,605	7,104	7,104
249-371-000-709.000 Overtime	98	0	0	0	0	0
249-371-000-715.000 Employers FICA	19,761	18,925	20,072	19,465	20,891	20,891
249-371-000-719.000 Health Insurance	32,634	34,639	27,950	24,620	39,600	39,600
249-371-000-719.678 RX Drug Insurance	5,422	6,794	7,510	3,740	0	0
249-371-000-719.679 Health Insurance Deductible	0	0	15,000	2,180	7,205	7,205
249-371-000-722.000 Pension-General	17,489	19,619	20,927	21,520	21,924	21,924
249-371-000-724.000 Unemployment	941	1,715	1,739	1,695	1,625	1,625
249-371-000-724.001 Workers Compensation	1,857	1,700	1,689	1,860	1,867	1,867
249-371-000-725.000 Other Fringe Benefits	2,568	1,606	4,530	2,175	4,090	4,090
	<u>336,841</u>	<u>334,379</u>	<u>361,736</u>	<u>326,405</u>	<u>370,239</u>	<u>370,239</u>
Material and Supplies:						
249-371-000-726.000 Office Supplies	5,178	4,283	4,500	7,175	5,500	5,500
249-371-000-737.000 Publications	1,241	1,554	750	750	750	750
249-371-000-751.000 Gasoline	1,652	2,134	2,000	3,100	3,500	3,500
	<u>8,071</u>	<u>7,971</u>	<u>7,250</u>	<u>11,025</u>	<u>9,750</u>	<u>9,750</u>
Contractual and Other:						
249-371-000-719.001 Health Insurance - Retirees	0	13,559	8,185	18,515	21,675	21,675
249-371-000-818.000 Contractual Services	13,334	7,464	9,675	10,000	10,000	10,000
249-371-000-818.004 Building Demolitions	42,175	63,504	100,000	100,000	100,000	0
249-371-000-853.000 Telephone	2,348	2,082	2,000	3,450	3,120	3,120
249-371-000-873.000 Travel	698	898	1,300	1,300	1,825	1,825
249-371-000-900.000 Printing & Publishing	3,019	3,981	5,000	5,100	5,000	5,000
249-371-000-934.000 Office Equipment Maintenan	76	0	250	250	250	250
249-371-000-935.000 Software Maintenance	3,186	3,163	3,325	3,325	3,865	3,865
249-371-000-939.000 Vehicle Maintenance	1,287	2,130	1,850	1,500	2,415	2,415
249-371-000-943.000 Equipment Rental - MP	4,589	4,589	4,590	4,642	21,562	21,562
249-371-000-958.000 Memberships & Dues	913	474	700	700	1,700	1,700
249-371-000-960.000 Education & Training	1,476	917	1,100	1,100	2,550	2,550
249-371-000-962.000 Uncollectible Accounts	-5	0	30,000	40,000	30,000	30,000
	<u>73,096</u>	<u>102,761</u>	<u>167,975</u>	<u>189,882</u>	<u>203,962</u>	<u>103,962</u>
Capital Outlay:						
249-371-000-983.000 Office Equipment	0	0	1,500	0	3,425	3,425
249-371-000-984.000 Software - BS&A Upgrade	0	0	18,450	9,100	2,000	2,000
	<u>0</u>	<u>0</u>	<u>19,950</u>	<u>9,100</u>	<u>5,425</u>	<u>5,425</u>
Building Inspection	<u>418,008</u>	<u>445,111</u>	<u>556,911</u>	<u>536,412</u>	<u>589,376</u>	<u>489,376</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 2012/13 Adopted Budget Analysis of Changes in Fund Balance

Fund 251 Housing Code Enforcement Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	0	0	0	0	861,250	861,250
Expenditures	0	0	0	0	861,250	861,250
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 2012/13 Adopted Budget
Revenue Detail

Fund 251 Housing Code Enforcement Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
251-000-000-607.001 N.O.O.R.P. Fees	0	0	0	0	157,250	157,250
251-000-000-607.002 Foreclosure Reg. Fees	0	0	0	0	15,000	15,000
251-000-000-607.003 Property Monitoring Fees	0	0	0	0	60,000	60,000
251-000-000-608.000 CE - Housing	0	0	0	0	629,000	629,000
251-000-000-664.000 Interest	0	0	0	0	0	0
251-000-000-698.000 Miscellaneous	0	0	0	0	0	0
	0	0	0	0	861,250	861,250

City of Jackson
Fiscal Year 2012/13 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>				
006	Administrative Secretary II	2		61,384
010	Code Enforcement Officer	5		214,113
		7		275,497
Add:	1/4 Deputy City Manager/Dir. Comm. Dev. from CDBG			28,147
	1/4 Accounting Manager			16,367
				320,011

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 251 Housing Code Enforcement Fund
Dept 371 Inspection

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
251-371-000-706.000 Salaries and Wages	0	0	0	0	344,971	320,011
251-371-000-715.000 Employers FICA	0	0	0	0	26,395	24,485
251-371-000-719.000 Health Insurance	0	0	0	0	87,004	86,448
251-371-000-719.679 Health Insurance Deductible	0	0	0	0	16,730	16,730
251-371-000-722.000 Pension-General	0	0	0	0	28,956	26,480
251-371-000-724.000 Unemployment	0	0	0	0	2,703	2,566
251-371-000-724.001 Workers Compensation	0	0	0	0	2,284	2,249
251-371-000-725.000 Other Fringe Benefits	0	0	0	0	6,562	6,167
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>515,605</u>	<u>485,136</u>
Material and Supplies:						
251-371-000-726.000 Office Supplies	0	0	0	0	17,000	17,000
251-371-000-737.000 Publications	0	0	0	0	2,500	2,500
251-371-000-751.000 Gasoline	0	0	0	0	8,750	8,750
251-371-000-754.000 Photocopying	0	0	0	0	5,000	5,000
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>33,250</u>	<u>33,250</u>
Contractual and Other:						
251-371-000-818.000 Contractual Services	0	0	0	0	112,500	112,500
251-371-000-853.000 Telephone	0	0	0	0	6,600	6,600
251-371-000-873.000 Travel	0	0	0	0	10,000	10,000
251-371-000-900.000 Printing & Publishing	0	0	0	0	12,500	12,500
251-371-000-914.000 Insurance	0	0	0	0	7,500	7,500
251-371-000-934.000 Office Equipment Maintenanc	0	0	0	0	1,000	1,000
251-371-000-935.000 Software Maintenance	0	0	0	0	5,000	5,000
251-371-000-939.000 Vehicle Maintenance	0	0	0	0	3,200	3,200
251-371-000-943.000 Equipment Rental - MP	0	0	0	0	40,000	40,000
251-371-000-958.000 Memberships & Dues	0	0	0	0	2,800	2,800
251-371-000-960.000 Education & Training	0	0	0	0	8,500	8,500
251-371-000-962.000 Uncollectible Accounts	0	0	0	0	54,620	85,089
251-371-000-963.000 Miscellaneous	0	0	0	0	5,000	5,000
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>269,220</u>	<u>299,689</u>
Capital Outlay:						
251-371-000-983.000 Office Equipment	0	0	0	0	33,975	33,975
249-371-000-984.000 Software-FieldInspection.net	0	0	0	0	9,200	9,200
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>43,175</u>	<u>43,175</u>
Housing Code Enforcement	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>861,250</u></u>	<u><u>861,250</u></u>

(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 2012/13 Adopted Budget Analysis of Changes in Fund Balance

Fund 252 Building Demolitions Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	0	0	225,000	225,000	500,000	500,000
Expenditures	0	0	225,000	225,000	500,000	500,000
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 2012/13 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Building Demolitions - Inspection</i>				
<i>Fund-Activity: 252-371</i>				
25%	Deputy City Manager/Dir. Comm. Dev. from CDBG			28,147
15%	Planning Director			8,314
				36,461

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

Fund 252 Building Demolitions Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
252-000-000-664.000 Interest	0	0	0	0	0	0
252-000-000-683.000 Building Demolitions	0	0	0	0	0	0
252-000-000-698.000 Miscellaneous	0	0	0	0	0	0
252-000-000-699.101 Contribution from General Fu	0	0	225,000	225,000	500,000	500,000
	0	0	225,000	225,000	500,000	500,000

Expenditure Detail

Fund 252 Building Demolitions Fund
Dept 371 Inspection

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Requested	2012/13 Proposed
Personal Services:						
252-371-000-706.000 Salaries and Wages	0	0	0	0	36,461	36,461
252-371-000-715.000 Employers FICA	0	0	0	0	2,791	2,791
252-371-000-719.000 Health Insurance	0	0	0	0	1,634	1,634
252-371-000-719.679 Health Insurance Deductible	0	0	0	0	488	488
252-371-000-722.000 Pension-General	0	0	0	0	825	825
252-371-000-724.000 Unemployment	0	0	0	0	138	138
252-371-000-724.001 Workers Compensation	0	0	0	0	52	52
252-371-000-725.000 Other Fringe Benefits	0	0	0	0	445	445
	0	0	0	0	42,834	42,834
Material and Supplies:						
252-371-000-726.000 Office Supplies	0	0	0	0	500	500
252-371-000-754.000 Photocopying	0	0	0	0	100	100
	0	0	0	0	600	600
Contractual and Other:						
252-371-000-818.000 Contractual Services	0	0	2,800	2,800	16,400	16,400
252-371-000-818.004 Building Demolitions	0	0	172,200	172,200	289,166	289,166
252-371-000-853.000 Telephone	0	0	0	0	75	75
252-371-000-873.000 Travel	0	0	0	0	425	425
252-371-000-900.000 Printing & Publishing	0	0	50,000	50,000	150,000	150,000
252-371-000-962.000 Uncollectible Accounts	0	0	0	0	0	0
252-371-000-963.000 Miscellaneous	0	0	0	0	500	500
	0	0	225,000	225,000	456,566	456,566
Building Demolitions	0	0	225,000	225,000	500,000	500,000

(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 2012/13 Adopted Budget Analysis of Changes in Fund Balance

Fund 257 Budget Stabilization Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	14,159	9,015	16,000	9,000	10,000	10,000
Expenditures	14,159	9,015	16,000	9,000	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 2012/13 Adopted Budget
Revenue Detail

Fund 257 Budget Stabilization Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
257-000-000-664.000 Interest	14,159	9,015	16,000	9,000	10,000	10,000
Total Revenues	14,159	9,015	16,000	9,000	10,000	10,000

Expenditure Detail

Fund 257 Budget Stabilization Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Contractual And Other:						
257-999-000-999.101 Cont.-General Fund	14,159	9,015	16,000	9,000	10,000	10,000
	14,159	9,015	16,000	9,000	10,000	10,000
Total Expenditures	14,159	9,015	16,000	9,000	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 2012/13 Adopted Budget Analysis of Changes in Fund Balance

Fund 265 Drug Law Enforcement Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	62,477	91,113	31,250	39,689	32,530	32,530
Expenditures	86,092	84,993	45,517	48,519	43,216	43,216
Excess of Revenues Over (Under) Expenditures	(23,615)	6,120	(14,267)	(8,830)	(10,686)	(10,686)
Fund Balance - Beginning of Year	99,617	76,002	82,122	82,122	73,292	73,292
Fund Balance - End of Year	76,002	82,122	67,855	73,292	62,606	62,606

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

Fund 265 Drug Law Enforcement Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
265-000-000-642.265 Sale Of Property	905	5,235	5,100	26,887	5,300	5,300
265-000-000-664.000 Interest	830	380	450	242	230	230
265-000-000-698.000 Miscellaneous	60,742	85,498	25,700	12,560	27,000	27,000
Total Revenues	62,477	91,113	31,250	39,689	32,530	32,530

Expenditure Detail

Fund 265 Drug Law Enforcement Fund
Dept 333 Drug Enforcement

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
265-333-000-709.000 Overtime	0	0	0	15,089	13,569	13,569
265-333-000-715.000 Employers FICA	0	0	0	219	197	197
265-333-000-722.733 Pension - Police/Fire 345	0	0	0	9,410	8,584	8,584
265-333-000-724.001 Workers Compensation	0	0	0	154	136	136
	0	0	0	24,872	22,486	22,486
Material And Supplies:						
265-333-000-756.000 Miscellaneous Supplies	190	8	3,000	2,450	3,998	3,998
265-333-000-760.000 Narcotic Tracking Dog	0	0	0	2,134	2,370	2,370
	190	8	3,000	4,584	6,368	6,368
Contractual And Other:						
265-333-000-820.000 Special Investigations	0	0	1,200	1,500	1,000	1,000
265-333-000-823.000 Medical Services	0	0	0	1,100	1,120	1,120
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	45	631	250	250	250	250
265-333-000-963.000 Miscellaneous	0	0	100	1,354	1,500	1,500
265-333-000-999.270 Cont.- LAWNET Grant Fd	80,366	78,863	35,475	9,367	5,000	5,000
	85,902	84,985	42,517	19,063	14,362	14,362
Total Expenditures	86,092	84,993	45,517	48,519	43,216	43,216

(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 2012/13 Adopted Budget Analysis of Changes in Fund Balance

Fund 266 PSN Initiative Grant Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	26,992	27,369	0	0	0	0
Expenditures	26,992	27,369	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 2012/13 Adopted Budget
Revenue Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
266-316-208-501.000 Federal Grant	24,755	20,673	0	0	0	0
Total Revenues	24,755	20,673	0	0	0	0

Expenditure Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
266-316-208-709.000 Overtime	18,093	10,649	0	0	0	0
266-316-208-715.000 Employers FICA	240	138	0	0	0	0
266-316-208-724.001 Workers Compensation	181	106	0	0	0	0
	18,514	10,893	0	0	0	0
Material And Supplies:						
266-317-208-726.000 Office Supplies	945	0	0	0	0	0
	945	0	0	0	0	0
Contractual And Other:						
266-316-208-818.000 Contractual Services	5,296	9,780	0	0	0	0
	5,296	9,780	0	0	0	0
Total Expenditures	24,755	20,673	0	0	0	0

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
266-317-208-501.000 Federal Grant	2,237	6,696	0	0	0	0
Total Revenues	2,237	6,696	0	0	0	0

Expenditure Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
266-317-208-709.000 Overtime	1,593	2,235	0	0	0	0
266-317-208-715.000 Employers FICA	23	30	0	0	0	0
266-317-208-724.001 Workers Compensation	16	23	0	0	0	0
	1,632	2,288	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:						
266-317-208-818.002 Contractual Services	605	976	0	0	0	0
266-317-208-873.000 Travel	0	1,137	0	0	0	0
266-317-208-960.000 Education and Training	0	2,295	0	0	0	0
	605	4,408	0	0	0	0
Total Expenditures	2,237	6,696	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 2012/13 Adopted Budget Analysis of Changes in Fund Balance

Fund 268 Byrne JAG Grant Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues:						
2009/10 Byrne ARRA JAG Grant	170,261	18,539	0	0	0	0
2009/10 Byrne ARRA JNET Grant	88,267	86,757	167,386	167,386	17,590	17,590
2009/10 Byrne JAG Grant	35,818	5,451	0	4,677	0	0
2010/11 Byrne JAG Grant	0	23,356	0	21,290	0	0
2011/12 Byrne JAG Grant	0	0	29,343	29,343	0	0
	294,346	134,103	196,729	222,696	17,590	17,590
Expenditures:						
2009/10 Byrne ARRA JAG Grant	170,261	18,539	0	0	0	0
2009/10 Byrne ARRA JNET Grant	88,267	86,757	167,386	167,386	17,590	17,590
2009/10 Byrne JAG Grant	35,818	5,451	0	4,677	0	0
2010/11 Byrne JAG Grant	0	23,356	0	21,290	0	0
2011/12 Byrne JAG Grant	0	0	29,343	29,343	0	0
	294,346	134,103	196,729	222,696	17,590	17,590
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 2012/13 Adopted Budget
Revenue Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
268-302-210-501.000 Federal Grant	170,261	18,539	0	0	0	0
Total Revenues	170,261	18,539	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	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
268-302-210-706.000 Salaries and Wages	100,340	10,038	0	0	0	0
268-302-210-715.000 Employers FICA	1,476	146	0	0	0	0
268-302-210-719.000 Health Insurance	15,850	906	0	0	0	0
268-302-210-719.678 RX Drug Insurance	3,008	174	0	0	0	0
268-302-210-724.000 Unemployment Comp.	314	0	0	0	0	0
268-302-210-724.001 Workers Compensation	1,516	151	0	0	0	0
268-302-210-725.000 Other Fringe Benefits	690	35	0	0	0	0
	123,194	11,450	0	0	0	0
Contractual And Other:						
268-302-210-919.001 Physical Agility Testing	1,460	0	0	0	0	0
268-302-210-977.001 Equipment - County	45,607	7,089	0	0	0	0
	47,067	7,089	0	0	0	0
Total Expenditures	170,261	18,539	0	0	0	0

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
268-302-212-501.000 Federal Grant	88,267	86,757	167,386	167,386	17,590	17,590
Total Revenues	88,267	86,757	167,386	167,386	17,590	17,590

Expenditure Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
268-302-212-706.000 Salaries and Wages	67,630	64,476	102,534	102,534	17,071	17,071
268-302-212-709.000 Overtime	5,110	5,932	6,717	6,717	0	0
268-302-212-715.000 Employers FICA	1,045	986	1,490	1,490	255	255
268-302-212-719.000 Health Insurance	7,837	10,192	40,328	40,328	0	0
268-302-212-719.678 RX Drug Insurance	1,361	1,914	4,555	4,555	0	0
268-302-212-719.679 Health Deductible	2,006	0	7,455	7,455	0	0
268-302-212-724.000 Unemployment Comp.	185	365	366	366	0	0
268-302-212-724.001 Workers Compensation	1,068	1,007	1,532	1,532	264	264
268-302-212-725.000 Other Fringe Benefits	1,025	885	1,679	1,679	0	0
	87,267	85,757	166,656	166,656	17,590	17,590
Contractual And Other:						
268-302-212-919.001 Physical Agility Testing	1,000	1,000	730	730	0	0
	1,000	1,000	730	730	0	0
Total Expenditures	88,267	86,757	167,386	167,386	17,590	17,590

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
268-305-210-501.000 Federal Grant	35,818	5,451	0	4,677	0	0
Total Revenues	35,818	5,451	0	4,677	0	0

Expenditure Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
268-305-210-706.000 Salaries and Wages	25,676	0	0	0	0	0
268-305-210-715.000 Employers FICA	366	0	0	0	0	0
268-305-210-719.000 Health Insurance	5,518	0	0	0	0	0
268-305-210-719.678 RX Drug Insurance	1,052	0	0	0	0	0
268-305-210-724.001 Workers Compensation	379	0	0	0	0	0
268-305-210-725.000 Other Fringe Benefits	130	0	0	0	0	0
	33,121	0	0	0	0	0
Capital Outlay:						
268-305-210-977.001 Equipment - County	2,697	5,451	0	4,677	0	0
	2,697	5,451	0	4,677	0	0
Total Expenditures	35,818	5,451	0	4,677	0	0

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
268-305-211-501.000 Federal Grant	0	23,356	0	21,290	0	0
Total Revenues	0	23,356	0	21,290	0	0

Expenditure Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Capital Outlay:						
268-305-211-977.001 Equipment - County	0	9,310	0	3,139	0	0
268-305-211-982.000 Machinery & Equipment	0	14,046	0	18,151	0	0
	0	23,356	0	21,290	0	0
Total Expenditures	0	23,356	0	21,290	0	0

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
268-305-212-501.000 Federal Grant	0	0	29,343	29,343	0	0
Total Revenues	0	0	29,343	29,343	0	0

Expenditure Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Capital Outlay:						
268-305-212-982.000 Machinery & Equipment	0	0	16,786	16,786	0	0
268-305-212-983.000 Office Equipment	0	0	12,557	12,557	0	0
	0	0	29,343	29,343	0	0
Total Expenditures	0	0	29,343	29,343	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 2012/13 Adopted Budget Analysis of Changes in Fund Balance

Fund 269 COPS - CHRP Grant Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	168,159	183,234	196,246	212,010	0	0
Expenditures	168,159	183,234	196,246	212,010	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 2012/13 Adopted Budget
Revenue Detail

Fund 269 COPS - CHRP Grant Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
269-307-000-501.000 Federal Grant	168,159	183,234	196,246	212,010	0	0
Total Revenues	168,159	183,234	196,246	212,010	0	0

Expenditure Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
269-307-000-706.000 Salaries and Wages	126,766	137,210	148,611	157,301	0	0
269-307-000-715.000 Employers FICA	1,838	1,989	2,155	2,282	0	0
269-307-000-719.000 Health Insurance	30,754	34,269	35,157	40,448	0	0
269-307-000-719.678 RX Drug Insurance	6,331	7,081	7,455	8,953	0	0
269-307-000-724.000 Unemployment Comp.	324	324	324	324	0	0
269-307-000-724.001 Workers Compensation	1,901	2,058	2,229	2,362	0	0
269-307-000-725.000 Other Fringe Benefits	245	303	315	340	0	0
	168,159	183,234	196,246	212,010	0	0
Total Expenditures	168,159	183,234	196,246	212,010	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 2012/13 Adopted Budget Analysis of Changes in Fund Balance

Fund 270 LAWNET Grant Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues:						
2008/09 LAWNET Grant	30,879	1	0	0	0	0
2009/10 LAWNET Grant	97,592	33,490	0	0	0	0
2010/11 LAWNET Grant	0	90,746	35,475	1,820	0	0
2011/12 LAWNET Grant	0	0	6,668	6,668	0	0
	<u>128,471</u>	<u>124,237</u>	<u>42,143</u>	<u>8,488</u>	<u>0</u>	<u>0</u>
Expenditures:						
2008/09 LAWNET Grant	30,879	0	0	0	0	0
2009/10 LAWNET Grant	97,592	33,490	0	0	0	0
2010/11 LAWNET Grant	0	90,746	35,475	1,820	0	0
2011/12 LAWNET Grant	0	0	6,668	6,668	0	0
	<u>128,471</u>	<u>124,236</u>	<u>42,143</u>	<u>8,488</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over (Under)						
Expenditures	0	1	0	0	0	0
Fund Balance - Beginning of Year	<u>1,145</u>	<u>1,145</u>	<u>1,146</u>	<u>1,146</u>	<u>1,146</u>	<u>1,146</u>
Fund Balance - End of Year	<u><u>1,145</u></u>	<u><u>1,146</u></u>	<u><u>1,146</u></u>	<u><u>1,146</u></u>	<u><u>1,146</u></u>	<u><u>1,146</u></u>

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
270-333-209-501.000 Federal Grant	0	1	0	0	0	0
270-333-209-699.265 Cont.-Drug Law Enf. Fd.	30,879	0	0	0	0	0
Total Revenues	30,879	1	0	0	0	0

Expenditure Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
270-333-209-706.000 Salaries and Wages	29,935	0	0	0	0	0
270-333-209-715.000 Employers FICA	436	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	450	0	0	0	0	0
270-333-209-725.000 Other Fringe Benefits	58	0	0	0	0	0
	30,879	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 LАWNET Grant	30,879	0	0	0	0	0

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
270-333-210-501.000 Federal Grant	48,105	0	0	0	0	0
270-333-210-699.265 Cont.-Drug Law Enf. Fd.	49,487	33,490	0	0	0	0
Total Revenues	97,592	33,490	0	0	0	0

Expenditure Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
270-333-210-706.000 Salaries and Wages	85,925	28,532	0	0	0	0
270-333-210-715.000 Employers FICA	1,259	411	0	0	0	0
270-333-210-719.000 Health Insurance	5,666	3,343	0	0	0	0
270-333-210-719.678 RX Drug Insurance	1,249	718	0	0	0	0
270-333-210-724.000 Unemployment Comp.	357	0	0	0	0	0
270-333-210-724.001 Workers Compensation	1,307	428	0	0	0	0
270-333-210-725.000 Other Fringe Benefits	613	58	0	0	0	0
	96,376	33,490	0	0	0	0
Contractual And Other:						
270-333-210-919.001 Physical Agility Testing	1,216	0	0	0	0	0
	1,216	0	0	0	0	0
2009/10 LAWNET Grant	97,592	33,490	0	0	0	0

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
270-333-211-501.000 Federal Grant	0	45,373	0	787	0	0
270-333-211-699.265 Cont.-Drug Law Enf. Fd.	0	45,373	35,475	1,033	0	0
Total Revenues	0	90,746	35,475	1,820	0	0

Expenditure Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
270-333-211-706.000 Salaries and Wages	0	72,740	27,538	1,325	0	0
270-333-211-715.000 Employers FICA	0	1,071	399	19	0	0
270-333-211-719.000 Health Insurance	0	12,228	3,738	322	0	0
270-333-211-719.678 RX Drug Insurance	0	2,553	1,077	95	0	0
270-333-211-719.679 Health Insurance Deductible	0	0	2,250	0	0	0
270-333-211-724.000 Unemployment Comp.	0	747	0	0	0	0
270-333-211-724.001 Workers Compensation	0	1,109	413	20	0	0
270-333-211-725.000 Other Fringe Benefits	0	298	60	39	0	0
	0	90,746	35,475	1,820	0	0
2010/11 LAWNET Grant	0	90,746	35,475	1,820	0	0

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
270-333-212-501.000 Federal Grant	0	0	3,334	3,334	0	0
270-333-212-699.265 Cont.-Drug Law Enf. Fd.	0	0	3,334	3,334	0	0
Total Revenues	0	0	6,668	6,668	0	0

Expenditure Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
270-333-212-706.000 Salaries and Wages	0	0	6,509	6,509	0	0
270-333-212-715.000 Employers FICA	0	0	94	94	0	0
270-333-212-724.001 Workers Compensation	0	0	65	65	0	0
	0	0	6,668	6,668	0	0
2011/12 LAWNET Grant	0	0	6,668	6,668	0	0

(288) Lead Hazard Control Grant Fund

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

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

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

City of Jackson Fiscal Year 2012/13 Adopted Budget Analysis of Changes in Fund Balance

Fund 288 Lead Hazard Control Grant Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	667,735	0	0	0	0	0
Expenditures	667,735	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 2012/13 Adopted Budget
Revenue Detail

Fund 288 Lead Hazard Control Grant Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
288-000-000-502.288 Fed. Grant-Healthy Homes	667,611	0	0	0	0	0
288-000-000-664.000 Interest	70	0	0	0	0	0
288-000-000-685.677 Insurance Refund-W/C	54	0	0	0	0	0
288-000-000-698.012 Other Program Income	0	0	0	0	0	0
288-000-000-699.249 Contrib.- Bldg. Insp. Fund	0	0	0	0	0	0
Total Revenues	667,735	0	0	0	0	0

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
288-288-000-706.000 Salaries and Wages	3,670	0	0	0	0	0
288-288-000-707.000 Wages-Temporary	41,473	0	0	0	0	0
288-288-000-710.000 Salaries & Fringes	-27,544	0	0	0	0	0
288-288-000-715.000 Employers FICA	3,524	0	0	0	0	0
288-288-000-719.000 Health Insurance	682	0	0	0	0	0
288-288-000-719.678 RX Drug Insurance	129	0	0	0	0	0
288-288-000-722.000 Pension-General	320	0	0	0	0	0
288-288-000-724.000 Unemployment	238	0	0	0	0	0
288-288-000-724.001 Workers Compensation	361	0	0	0	0	0
288-288-000-725.000 Other Fringe Benefits	34	0	0	0	0	0
	22,887	0	0	0	0	0
Material And Supplies:						
288-288-000-726.000 Office Supplies	587	0	0	0	0	0
	587	0	0	0	0	0
Contractual And Other:						
288-288-000-818.000 Contractual Services	35,116	0	0	0	0	0
288-288-000-818.288 Cont. Serv. - Relocation	22,497	0	0	0	0	0
288-288-000-818.289 Cont. Serv. - Lead Progarm	272,004	0	0	0	0	0
288-288-000-818.290 Cont. Serv. - Rehab. Program	102,840	0	0	0	0	0
288-288-000-818.292 Cont. Serv. - Rental Rehab.	450	0	0	0	0	0
288-288-000-818.293 Cont. Serv. - Homeowner Ref	203,316	0	0	0	0	0
288-288-000-818.294 Cont. Serv. - Risk Assmt.	7,875	0	0	0	0	0
288-288-000-853.000 Telephone	39	0	0	0	0	0
288-288-000-873.000 Travel	41	0	0	0	0	0
288-288-000-900.000 Printing & Publishing	83	0	0	0	0	0
	644,261	0	0	0	0	0
Total Expenditures	667,735	0	0	0	0	0

(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 2012/13 Adopted Budget Analysis of Changes in Fund Balance

Fund 289 Neighborhood Stabilization Grant Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	539,885	333,779	265,000	223,306	0	0
Expenditures	539,885	333,779	265,000	223,306	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 2012/13 Adopted Budget
Revenue Detail

Fund 289 Neighborhood Stabilization Grant Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
289-000-000-502.289 Fed. Grant - NSP	539,885	333,779	0	83,791	0	0
289-000-000-673.289 Sale of Homes - NSP	0	0	265,000	139,515	0	0
Total Revenues	539,885	333,779	265,000	223,306	0	0

Expenditure Detail

Fund 289 Neighborhood Stabilization Grant Fund
Dept 289 Neighborhood Stabilization Grant

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Contractual And Other:						
289-289-000-814.289 Homeownership Assist.	14,929	0	5,250	0	0	0
289-289-000-815.036 Rehab Program Delivery	15,851	39,965	25,500	29,964	0	0
289-289-000-815.037 Redev. Activity Delivery Cos	568	-568	0	0	0	0
289-289-000-815.040 Housing Counseling	0	0	0	2,450	0	0
289-289-000-815.098 Acquisition	99,016	35,065	50,000	0	0	0
289-289-000-815.289 Rehab Aband./Foreclosed	224,809	192,322	120,000	42,922	0	0
289-289-000-818.004 Demolition	140,005	47,495	36,000	96,171	0	0
289-289-000-818.056 Demo. Program Delivery	1,348	261	1,750	4,700	0	0
289-289-000-956.000 Administration	43,359	19,239	26,500	47,099	0	0
	539,885	333,779	265,000	223,306	0	0
Total Expenditures	539,885	333,779	265,000	223,306	0	0

(293) Waterfront Redevelopment Grant Fund

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

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

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

City of Jackson Fiscal Year 2012/13 Adopted Budget Analysis of Changes in Fund Balance

Fund 293 Waterfront Redevelopment Grant Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	0	0	0	(21)	0	0
Expenditures	0	0	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	(21)	0	0
Fund Balance - Beginning of Year	21	21	21	21	0	0
Fund Balance - End of Year	21	21	21	0	0	0

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

Fund 293 Waterfront Redevelopment Grant Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
293-000-000-539.034 State Grant - Waterfront	0	0	0	-21	0	0
293-000-000-664.000 Interest	0	0	0	0	0	0
Total Revenues	0	0	0	-21	0	0

Expenditure Detail

Fund 293 Waterfront Redevelopment Grant Fund
Dept 744 Public Improvement

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Contractual And Other:						
293-744-000-818.049 Planning, Eng.& Design	0	0	0	0	0	0
293-744-000-818.050 Cont. Serv. - Environmental	0	0	0	0	0	0
293-744-000-818.051 Cont. Serv. - Construction	0	0	0	0	0	0
293-744-000-818.052 Cont. Serv. - Appraisals	0	0	0	0	0	0
293-744-000-963.000 Miscellaneous	0	0	0	0	0	0
Capital Outlay:						
293-744-000-973.293 Land Acquisition-Easements	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0

(295) 2008 Brownfield Assessment Grant Fund

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

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

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

City of Jackson Fiscal Year 2012/13 Adopted Budget Analysis of Changes in Fund Balance

Fund 295 2008 Brownfield Assessment Grant Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	106,360	89,579	25,000	72,725	0	0
Expenditures	106,360	89,579	25,000	72,725	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 2012/13 Adopted Budget
Revenue Detail

Fund 295 2008 Brownfield Assessment Grant Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
295-000-000-501.335 Fed. Grant-EPA Haz. Substar	31,208	25,363	0	19,536	0	0
295-000-000-501.336 Fed. Grant-EPA Petroleum	75,152	64,216	25,000	53,189	0	0
Total Revenues	106,360	89,579	25,000	72,725	0	0

Expenditure Detail

Fund 295 2008 Brownfield Assessment Grant Fund

Dept 335 Hazardous Substances Grant

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Materials & Supplies:						
295-335-000-756.000 Miscellaneous Supplies	40	33	0	1,813	0	0
	40	33	0	1,813	0	0
Contractual And Other:						
295-335-000-818.000 Contractual Services	33,736	21,710	0	16,163	0	0
295-335-000-873.000 Travel	891	1,161	0	982	0	0
295-335-000-963.000 Miscellaneous	0	59	0	578	0	0
	34,627	22,930	0	17,723	0	0
Total Hazardous Substances Grant	34,667	22,963	0	19,536	0	0

Fund 295 2008 Brownfield Assessment Grant Fund

Dept 336 Petroleum Grant

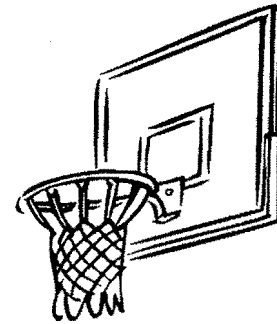
Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Materials & Supplies:						
295-336-000-756.000 Miscellaneous Supplies	40	33	0	1,813	0	0
	40	33	0	1,813	0	0
Contractual And Other:						
295-336-000-818.000 Contractual Services	70,762	65,363	25,000	49,817	0	0
295-336-000-873.000 Travel	891	1,161	0	981	0	0
295-336-000-963.000 Miscellaneous	0	59	0	578	0	0
	71,653	66,583	25,000	51,376	0	0
Total Petroleum Grant	71,693	66,616	25,000	53,189	0	0
Total Expenditures	106,360	89,579	25,000	72,725	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 2012/13 Adopted Budget Analysis of Changes in Fund Balance

Fund 296 Recreation Activity Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	234,149	230,742	300,500	296,000	296,000	296,000
Expenditures	231,519	209,330	245,706	245,706	247,532	247,532
Excess of Revenues Over (Under) Expenditures	2,630	21,412	54,794	50,294	48,468	48,468
Fund Balance - Beginning of Year	39,786	42,416	63,828	63,828	114,122	114,122
Fund Balance - End of Year	42,416	63,828	118,622	114,122	162,590	162,590

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

Fund 296 Recreation Activity Fund

Account Description	2009/10	2010/11	2011/12	2011/12	2012/13	2012/13
	Actual	Actual	Budget	Projected	Proposed	Adopted
296-000-000-651.002 Charges For Serv.-Softball	65,113	52,112	85,000	85,000	85,000	85,000
296-000-000-651.003 Charges For Serv.-Volleyball	12,524	11,196	20,000	20,000	20,000	20,000
296-000-000-651.004 Charges For Serv.-Basketball	2,232	2,575	4,000	4,000	4,000	4,000
296-000-000-651.005 Charges For Serv.-Other	79,195	95,938	90,000	90,000	90,000	90,000
296-000-000-651.006 Charges For Serv.-Sr.Cit.Trav	69,831	64,101	95,000	95,000	95,000	95,000
296-000-000-664.000 Interest	309	220	2,000	2,000	2,000	2,000
296-000-000-685.677 Insurance Refund-W/C	4,945	4,600	4,500	0	0	0
Total Revenues	234,149	230,742	300,500	296,000	296,000	296,000

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Personnel Schedule

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

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

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 296 Recreation Activity Fund
Dept 693 Fee Programs

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
296-693-000-706.000 Salaries and Wages	576	0	0	0	0	0
296-693-000-707.000 Wages-Temporary	94,861	90,101	110,499	110,499	110,499	110,499
296-693-000-709.000 Overtime	5,537	3,218	0	0	0	0
296-693-000-715.000 Employers FICA	7,810	7,171	8,453	8,453	8,492	8,492
296-693-000-719.000 Health Insurance	706	616	0	0	0	0
296-693-000-719.678 RX Drug Insurance	85	105	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	394	353	0	0	0	0
296-693-000-724.000 Unemployment Comp.	1,411	2,415	2,210	2,210	3,985	3,985
296-693-000-724.001 Workers Compensation	2,333	2,070	2,541	2,541	2,553	2,553
296-693-000-725.000 Other Fringe Benefits	44	44	0	0	0	0
	113,757	106,093	123,703	123,703	125,529	125,529
Material And Supplies:						
296-693-000-726.000 Office Supplies	1,048	1	1,000	1,000	1,000	1,000
296-693-000-745.000 Program Supplies	37,160	31,302	38,003	38,003	38,003	38,003
	38,208	31,303	39,003	39,003	39,003	39,003
Contractual And Other:						
296-693-000-818.000 Contractual Services	1,683	614	1,500	1,500	1,500	1,500
296-693-000-861.000 Auto Allowance	1,317	548	1,000	1,000	1,000	1,000
296-693-000-873.000 Travel	1,856	0	500	500	500	500
296-693-000-873.001 Travel-Senior Citizens	63,603	59,440	60,000	60,000	60,000	60,000
296-693-000-900.000 Printing & Publishing	2,979	4,213	3,000	3,000	3,000	3,000
296-693-000-958.000 Memberships And Dues	1,288	15	1,000	1,000	1,000	1,000
296-693-000-965.101 Admin.-General Fund	6,828	7,104	16,000	16,000	16,000	16,000
	79,554	71,934	83,000	83,000	83,000	83,000
Total Expenditures	231,519	209,330	245,706	245,706	247,532	247,532

(297) JPS Recreation Millage Program Fund

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

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

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



City of Jackson Fiscal Year 2012/13 Adopted Budget Analysis of Changes in Fund Balance

Fund 297 JPS Recreation Millage Program Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	253,590	243,030	240,000	223,200	222,200	222,200
Expenditures	233,826	236,088	239,000	228,000	227,956	227,956
Excess of Revenues Over (Under) Expenditures	19,764	6,942	1,000	(4,800)	(5,756)	(5,756)
Fund Balance - Beginning of Year	949	20,713	27,655	27,655	22,855	22,855
Fund Balance - End of Year	20,713	27,655	28,655	22,855	17,099	17,099

City of Jackson
Fiscal Year 2012/13 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		*	140,000

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

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

Fund 297 JPS Recreation Millage Program Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
297-000-000-587.000 Cont.- JPS Recreation	248,895	237,881	235,200	223,200	222,200	222,200
297-000-000-664.000 Interest	19	-1	0	0	0	0
297-000-000-685.677 Insurance Refund-W/C	4,676	5,150	4,800	0	0	0
Total Revenues	253,590	243,030	240,000	223,200	222,200	222,200

Expenditure Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
297-694-000-706.000 Salaries & Wages	22,110	8,193	0	0	0	0
297-694-000-707.000 Wages-Temporary	110,827	105,855	140,000	140,000	140,000	140,000
297-694-000-709.000 Overtime	4,703	2,343	0	0	0	0
297-694-000-715.000 Employers FICA	10,667	8,721	10,710	10,710	10,710	10,710
297-694-000-719.000 Health Insurance	5,590	3,563	0	0	0	0
297-694-000-719.678 RX Drug Insurance	984	647	0	0	0	0
297-694-000-719.679 Health Insurance Deductible	0	0	0	0	0	0
297-694-000-722.000 Pension-General	1,863	1,132	0	0	0	0
297-694-000-724.000 Unemployment	1,572	2,704	2,800	2,800	5,026	5,026
297-694-000-724.001 Workers Compensation	3,046	2,501	3,220	3,220	3,220	3,220
297-694-000-725.000 Other Fringe Benefits	154	91	0	0	0	0
	161,516	135,750	156,730	156,730	158,956	158,956
Material and Supplies:						
297-694-000-726.000 Office Supplies	921	739	4,000	2,000	1,000	1,000
297-694-000-745.000 Program Supplies	58,076	80,115	63,000	55,000	55,000	55,000
	58,997	80,854	67,000	57,000	56,000	56,000
Contractual and Other:						
297-694-000-818.000 Contractual Services	1,380	1,080	1,000	1,000	1,000	1,000
297-694-000-861.000 Auto Allow.(Staff Mileage)	1,313	2,348	2,000	2,000	2,000	2,000
297-694-000-900.000 Printing & Publishing	4,845	12,207	11,770	10,770	10,000	10,000
297-694-000-920.000 Utilities	5,722	3,849	0	0	0	0
297-694-000-960.000 Education & Training	53	0	500	500	0	0
297-694-000-962.000 Uncollectible Accounts	0	0	0	0	0	0
	13,313	19,484	15,270	14,270	13,000	13,000
JPS Recreation Millage Programs	233,826	236,088	239,000	228,000	227,956	227,956

(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.

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 2012/13 Adopted Budget Analysis of Changes in Fund Balance

Fund 298 2008 Brownfield Revolving Loan Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	3,800	24,813	96,200	96,200	875,187	875,187
Expenditures	3,800	24,813	96,200	96,200	875,187	875,187
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 2012/13 Adopted Budget
Revenue Detail

Fund 298 2008 Brownfield Revolving Loan Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
298-000-000-501.335 Fed. Grant-EPA Haz. Substar	1,900	14,934	58,100	58,100	525,066	525,066
298-000-000-501.336 Fed. Grant-EPA Petroleum	1,900	9,879	38,100	38,100	350,121	350,121
Total Revenues	3,800	24,813	96,200	96,200	875,187	875,187

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
298-335-000-706.000 Salaries & Wages	0	0	1,000	1,000	27,000	27,000
	0	0	1,000	1,000	27,000	27,000
Materials & Supplies:						
298-335-000-756.000 Miscellaneous Supplies	0	0	200	200	1,800	1,800
	0	0	200	200	1,800	1,800
Contractual And Other:						
298-335-000-817.000 Consultant Services	1,900	14,934	1,000	1,000	12,066	12,066
298-335-000-818.000 Contractual Services	0	0	55,600	55,600	481,500	481,500
298-335-000-873.000 Travel	0	0	300	300	2,700	2,700
	1,900	14,934	56,900	56,900	496,266	496,266
Total Hazardous Substances Grant	1,900	14,934	58,100	58,100	525,066	525,066

Fund 298 2008 Brownfield Revolving Loan Fund
Dept 336 Petroleum Grant

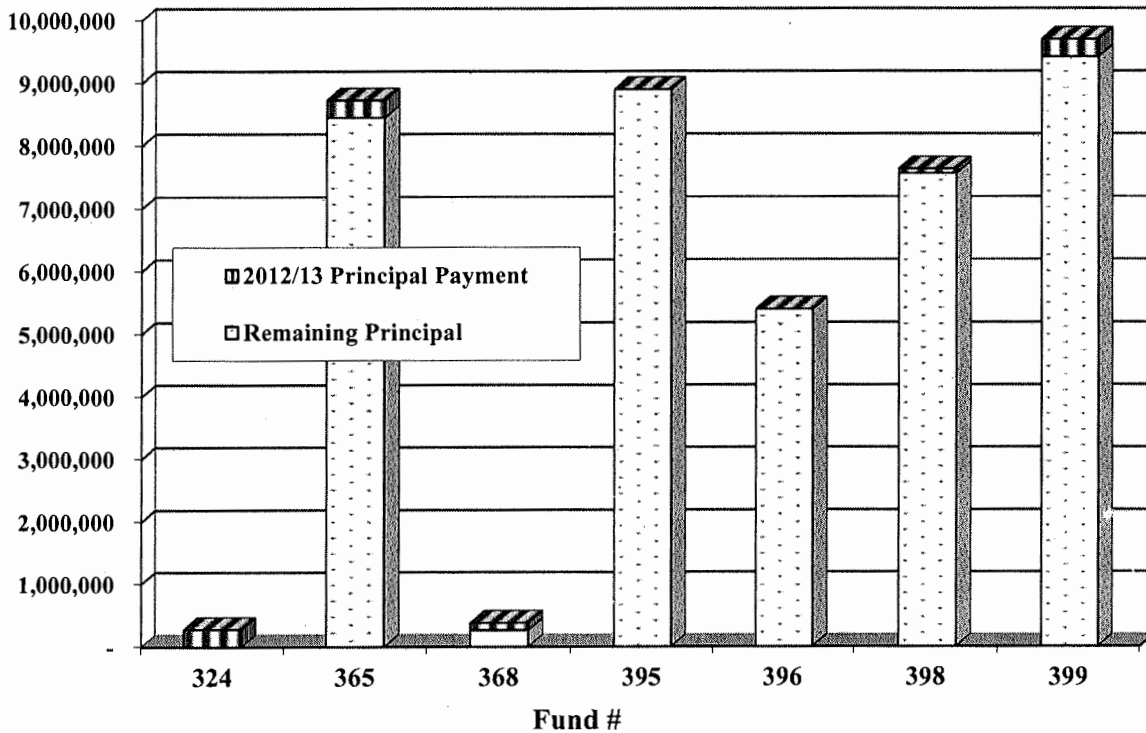
Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
298-336-000-706.000 Salaries & Wages	0	0	1,000	1,000	27,000	27,000
	0	0	1,000	1,000	27,000	27,000
Materials & Supplies:						
298-336-000-756.000 Miscellaneous Supplies	0	0	200	200	1,800	1,800
	0	0	200	200	1,800	1,800
Contractual And Other:						
298-336-000-817.000 Consultant Services	1,900	9,879	2,000	2,000	8,121	8,121
298-336-000-818.000 Contractual Services	0	0	34,600	34,600	310,500	310,500
298-336-000-873.000 Travel	0	0	300	300	2,700	2,700
	1,900	9,879	36,900	36,900	321,321	321,321
Total Petroleum Grant	1,900	9,879	38,100	38,100	350,121	350,121
Total Expenditures	3,800	24,813	96,200	96,200	875,187	875,187

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 2012/13 Adopted Budget
Debt Service Funds
Debt Summary

Fund	Debt Service Fund Name	Date Issued	Issue Amount	Principal Outstanding 6/30/2012	FY 2012/13		
					Principal	Interest	
324	2003 MTF Bond	03/01/03	1,750,000	280,000	280,000	4,480	
365	City Hall - Series A	11/18/03	8,250,000	7,215,000	230,000	328,601	
	City Hall - Series B	12/01/03	1,750,000	1,515,000	50,000	65,288	
368	Building Authority	10/01/97	770,000	80,000	80,000	2,080	
		08/01/99	600,000	300,000	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	7,630,000	75,000	329,594	
399	2007 BRA TIF Refunding	07/24/07	9,905,000	9,695,000	280,000	415,004	
Debt Service Fund Totals				\$ 54,048,578	\$ 41,008,578	\$ 1,030,000	\$ 1,406,704



(323) Michigan Urban Land Assembly Loan Debt Service Fund

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

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

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

City of Jackson Fiscal Year 2012/13 Adopted Budget Analysis of Changes in Fund Balance

Fund 323 Michigan Urban Land Assembly Loan Debt Service Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	144,000	52,000	0	0	0	0
Expenditures	144,000	52,000	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 2012/13 Adopted Budget
Revenue Detail

Fund 323 Michigan Urban Land Assembly Loan Debt Service Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
323-000-000-699.496 Cont.-DDA Project Fund	144,000	52,000	0	0	0	0
Total Revenues	144,000	52,000	0	0	0	0

Expenditure Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Debt Service:						
323-945-000-991.000 Principal	144,000	52,000	0	0	0	0
	144,000	52,000	0	0	0	0
Total Expenditures	144,000	52,000	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 2012/13 Adopted Budget Analysis of Changes in Fund Balance

Fund 324 2003 Michigan Transportation Fund Debt Service Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	278,040	280,925	283,235	283,235	284,705	284,705
Expenditures	278,040	280,925	283,235	283,235	284,705	284,705
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 2012/13 Adopted Budget
Revenue Detail

Fund 324 2003 MTF Bond Debt Service Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
324-000-000-699.202 Cont.-Major Street Fund	255,797	258,451	260,576	260,576	261,929	261,929
324-000-000-699.203 Cont.-Local Street Fund	22,243	22,474	22,659	22,659	22,776	22,776
Total Revenues	278,040	280,925	283,235	283,235	284,705	284,705

Expenditure Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Debt Service:						
324-945-000-991.000 Principal	250,000	260,000	270,000	270,000	280,000	280,000
324-945-000-995.000 Interest	27,590	20,700	13,010	13,010	4,480	4,480
324-945-000-996.000 Paying Agent Fees	450	225	225	225	225	225
	278,040	280,925	283,235	283,235	284,705	284,705
Total Expenditures	278,040	280,925	283,235	283,235	284,705	284,705

(365) City Hall Debt Service Fund

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

CHARACTER - Pursuant to the Bond Resolutions, the Bonds (series 2003 and 2003B) will be unlimited tax general obligations of the City secured by its full faith and credit. The Bonds are payable from ad valorem taxes that may be levied on all taxable property within the City without limitation as to rate or amount.

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

City of Jackson Fiscal Year 2012/13 Adopted Budget Analysis of Changes in Fund Balance

Fund 365 City Hall Debt Service Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	587,690	637,670	657,500	657,500	677,500	677,500
Expenditures	616,936	636,496	653,071	657,071	676,389	676,389
Excess of Revenues Over (Under) Expenses	(29,246)	1,174	4,429	429	1,111	1,111
Fund Balance - Beginning of Year	36,592	7,346	8,520	8,520	8,949	8,949
Fund Balance - End of Year	7,346	8,520	12,949	8,949	10,060	10,060

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

Fund 365 City Hall Debt Service Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
365-000-000-403.000 Property Taxes	584,293	634,542	655,000	655,000	675,000	675,000
365-000-000-424.000 Payments in Lieu of Tax	2,633	2,817	2,500	2,500	2,500	2,500
365-000-000-664.000 Interest	764	311	0	0	0	0
Total Revenues	587,690	637,670	657,500	657,500	677,500	677,500

Expenditure Detail

Fund 365 City Hall Debt Service Fund
Dept 945 Debt Service

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Contractual & Other:						
365-945-000-962.000 Uncollect. Accts-MTT Ref.	0	1,060	0	4,000	2,000	2,000
	0	1,060	0	4,000	2,000	2,000
Debt Service :						
365-945-000-991.000 Principal	200,000	225,000	250,000	250,000	280,000	280,000
365-945-000-995.000 Interest	415,936	409,936	402,571	402,571	393,889	393,889
365-945-000-996.000 Paying Agent Fees	1,000	500	500	500	500	500
	616,936	635,436	653,071	653,071	674,389	674,389
Total Expenditures	616,936	636,496	653,071	657,071	676,389	676,389

(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 2012/13 Adopted Budget Analysis of Changes in Fund Balance

Fund 368 Building Authority Debt Service Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	128,934	128,783	133,360	133,360	132,512	132,512
Expenditures	128,934	128,783	133,360	133,360	132,512	132,512
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 2012/13 Adopted Budget
Revenue Detail

Fund 368 Building Authority Debt Service Fund

<u>Account Description</u>	<u>2009/10 Actual</u>	<u>2010/11 Actual</u>	<u>2011/12 Budget</u>	<u>2011/12 Projected</u>	<u>2012/13 Proposed</u>	<u>2012/13 Adopted</u>
368-000-000-668.000 Rents & Royalties	128,934	128,783	133,360	133,360	132,512	132,512
Total Revenues	128,934	128,783	133,360	133,360	132,512	132,512

Expenditure Detail

Fund 368 Building Authority Debt Service Fund
Dept 945 Debt Service

<u>Account Description</u>	<u>2009/10 Actual</u>	<u>2010/11 Actual</u>	<u>2011/12 Budget</u>	<u>2011/12 Projected</u>	<u>2012/13 Proposed</u>	<u>2012/13 Adopted</u>
Debt Service :						
368-945-000-991.000 Principal	95,000	100,000	110,000	110,000	115,000	115,000
368-945-000-995.000 Interest	33,184	28,183	22,760	22,760	16,912	16,912
368-945-000-996.000 Paying Agent Fees	750	600	600	600	600	600
	128,934	128,783	133,360	133,360	132,512	132,512
Total Expenditures	128,934	128,783	133,360	133,360	132,512	132,512

(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 2012/13 Adopted Budget Analysis of Changes in Fund Balance

Fund 395 2001 DDA TIF Debt Service Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	1,139,263	1,244,100	550	550	550	550
Expenditures	1,139,263	1,244,100	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 2012/13 Adopted Budget
Revenue Detail

Fund 395 2001 DDA TIF Debt Service Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
395-000-000-699.496 Cont.-DDA Project Fund	1,139,263	1,244,100	550	550	550	550
Total Revenues	1,139,263	1,244,100	550	550	550	550

Expenditure Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Debt Service :						
395-945-000-991.000 Principal	765,000	910,000	0	0	0	0
395-945-000-995.000 Interest	373,713	333,550	0	0	0	0
395-945-000-996.000 Paying Agent Fees	550	550	550	550	550	550
	1,139,263	1,244,100	550	550	550	550
Total Expenditures	1,139,263	1,244,100	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 2012/13 Adopted Budget Analysis of Changes in Fund Balance

Fund 396 2011 DDA TIF Refunding Debt Service Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	0	0	5,624,828	5,493,166	247,925	247,925
Expenditures	0	0	5,624,828	5,492,735	247,925	247,925
Excess of Revenues Over (Under) Expenses	0	0	0	431	0	0
Fund Balance - Beginning of Year	0	0	0	0	431	431
Fund Balance - End of Year	0	0	0	431	431	431

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

Fund 396 2011 DDA TIF Refunding Debt Service Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
396-000-000-696.000 Bond Proceeds	0	0	5,227,418	5,325,409	0	0
396-000-000-699.496 Cont.-DDA Project Fund	0	0	397,410	167,757	247,925	247,925
Total Revenues	0	0	5,624,828	5,493,166	247,925	247,925

Expenditure Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Contractual Service:						
396-945-000-818.000 Contractual (Bond Sale)	0	0	258,083	212,090	0	0
396-945-000-963.396 Escrow Transfer	0	0	4,969,335	5,112,888	0	0
	0	0	5,227,418	5,324,978	0	0
Debt Service:						
396-945-000-991.000 Principal	0	0	0	0	0	0
396-945-000-995.000 Interest	0	0	396,310	166,607	246,825	246,825
396-945-000-996.000 Paying Agent Fees	0	0	1,100	1,150	1,100	1,100
	0	0	397,410	167,757	247,925	247,925
Total Expenditures	0	0	5,624,828	5,492,735	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 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 2012/13 Adopted Budget
Analysis of Changes in Fund Balance**

Fund 397 2012 BRA TIF Refunding Debt Service Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	0	0	0	9,121,300	406,094	406,094
Expenditures	0	0	0	9,121,300	406,094	406,094
Excess of Revenues Over (Under) Expenses	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 2012/13 Adopted Budget
Revenue Detail

Fund 397 2012 BRA TIF Refunding Debt Service Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
397-000-000-696.000 Bond Proceeds	0	0	0	7,771,300	0	0
397-000-000-699.494 Cont. - BRA Fund	0	0	0	1,350,000	406,094	406,094
Total Revenues	0	0	0	9,121,300	406,094	406,094

Expenditure Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Contractual Service:						
397-945-000-818.000 Contractual (Bond Sale)	0	0	0	258,850	0	0
397-945-000-963.396 Escrow Transfer	0	0	0	8,862,450	0	0
	0	0	0	9,121,300	0	0
Debt Service :						
397-945-000-991.000 Principal	0	0	0	0	75,000	75,000
397-945-000-995.000 Interest	0	0	0	0	329,594	329,594
397-945-000-996.000 Paying Agent Fees	0	0	0	0	1,500	1,500
	0	0	0	0	406,094	406,094
Total Expenditures	0	0	0	9,121,300	406,094	406,094

(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 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 2012/13 Adopted Budget Analysis of Changes in Fund Balance

Fund 398 2002 BRA TIF Debt Service Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	590,848	620,128	637,703	418,347	0	0
Expenditures	590,848	620,128	637,703	418,347	0	0
Excess of Revenues Over (Under) Expenses	0	0	0	0	0	0
Fund Balance - Beginning of Year	2,273	2,273	2,273	2,273	2,273	2,273
Fund Balance - End of Year	2,273	2,273	2,273	2,273	2,273	2,273

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

Fund 398 2002 BRA TIF Debt Service Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
398-000-000-699.494 Cont. - BRA Fund	590,848	620,128	637,703	418,347	0	0
Total Revenues	590,848	620,128	637,703	418,347	0	0

Expenditure Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Debt Service :						
398-945-000-991.000 Principal	130,000	165,000	190,000	190,000	0	0
398-945-000-995.000 Interest	460,598	454,878	447,453	228,097	0	0
398-945-000-996.000 Paying Agent Fees	250	250	250	250	0	0
	<u>590,848</u>	<u>620,128</u>	<u>637,703</u>	<u>418,347</u>	<u>0</u>	<u>0</u>
Total Expenditures	590,848	620,128	637,703	418,347	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 2012/13 Adopted Budget Analysis of Changes in Fund Balance

Fund 399 2007 BRA TIF Refunding Debt Service Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	448,929	447,769	446,529	446,529	695,329	695,329
Expenditures	448,929	447,769	446,529	446,529	695,329	695,329
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	100	100	100	100	100	100
Fund Balance - End of Year	100	100	100	100	100	100

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

Fund 399 2007 BRA TIF Refunding Debt Service Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
399-000-000-699.494 Cont. - BRA Fund	448,929	447,769	446,529	446,529	695,329	695,329
Total Revenues	448,929	447,769	446,529	446,529	695,329	695,329

Expenditure Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Contractual & Other:						
Debt Service :						
399-945-000-991.000 Principal	30,000	30,000	30,000	30,000	280,000	280,000
399-945-000-995.000 Interest	418,604	417,404	416,204	416,204	415,004	415,004
399-945-000-996.000 Paying Agent Fees	325	365	325	325	325	325
	448,929	447,769	446,529	446,529	695,329	695,329
Total Expenditures	448,929	447,769	446,529	446,529	695,329	695,329

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 2012/13 Adopted Budget Analysis of Changes in Fund Balance

Fund 401 Capital Projects Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	52,852	116,771	635,000	538,102	375,000	375,000
Expenditures	69,613	116,484	635,000	571,462	387,212	387,212
Excess of Revenues Over (Under) Expenditures	(16,761)	287	0	(33,360)	(12,212)	(12,212)
Fund Balance - Beginning of Year	62,046	45,285	45,572	45,572	12,212	12,212
Fund Balance - End of Year	45,285	45,572	45,572	12,212	0	0

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

Fund 401 Capital Projects Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
401-000-000-539.022 State Grant - Inter City Trail	0	0	100,000	0	0	0
401-000-000-539.025 State Grant - Bloomfield Park (DNR)	0	0	70,000	70,000	0	0
401-000-000-539.036 State Grant - Boos Center	2,700	0	0	0	0	0
401-000-000-664.000 Interest	674	288	0	0	0	0
401-000-000-675.008 Donations - Kiwanis Club	0	36,000	0	0	0	0
401-000-000-675.690 Donations - Forestry	0	0	0	2,820	0	0
401-000-000-675.068 Donations - Veterans	0	10,134	0	282	0	0
401-000-000-699.245 Cont.- Public Improvement Fund	49,478	70,349	465,000	465,000	375,000	375,000
Total Revenues	52,852	116,771	635,000	538,102	375,000	375,000

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Capital Projects Fund
Project Costs & Related Funding

A/C #	Project Name	2011/12 Projected				Fiscal Year Costs	2012/13 Adopted				Fiscal Year Costs
		Funding					Funding				
		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					0				10,000	10,000
974.690	Land Improvements - Forestry	25,000	2,820 (A)			27,820				25,000	25,000
976.003	Boos Center Improvements					0				50,000	50,000
976.004	Bloomfield Park Improvements	70,000	70,000 (B)			140,000					0
976.008	Sharp Park Pool Improvements	35,000				35,000				65,000	65,000
976.054	Public Arts Committee				33,360 (C)	33,360					0
976.063	Park Improvements-Citywide	50,000				50,000				70,000	70,000
976.066	Sharp Park Golf Course Improvements	185,000				185,000			12,212	155,000	167,212
976.069	Inter-City Trail Improvements	100,000				100,000					0
976.680	Withington Park		282 (D)			282					0
Totals		465,000	73,102	0	33,360	571,462			12,212	375,000	387,212

- (A) Deferred Revenue at 6/30/11 - Donation rec'd. 2/11
- (B) DNR Grant Application
- (C) Carryover of 33,360.44 from 6/30/11.
- (D) Donations - Veterans - Carryover from 6/30/11

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 401 Capital Projects Fund
Dept 901 Capital Projects

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Capital Outlay:						
401-901-000-974.638 Land Imp.-B Butterfield Pk.	0	0	0	0	10,000	10,000
401-901-000-974.690 Land Improvement-Forestry	8,585	0	25,000	27,820	25,000	25,000
401-901-000-976.003 Boos Center Improvements	0	1,565	0	0	50,000	50,000
401-901-000-976.004 Bloomfield Park Improvements	0	230	140,000	140,000	0	0
401-901-000-976.006 Nixon Park/Pool Improvements	0	7,350	0	0	0	0
401-901-000-976.008 Sharp Park Pool Imp.	3,300	0	0	35,000	0	65,000
401-901-000-976.013 Exchange Park-Court Imp.	5,200	848	0	0	0	0
401-901-000-976.014 Rotary Park	0	3,988	0	0	0	0
401-901-000-976.015 Kiwanis Park Improvements	0	63,689	0	0	0	0
401-901-000-976.054 Public Arts Committee	17,435	3,475	0	33,360	0	0
401-901-000-976.063 Parks Imp.-Citywide	25,257	24,099	50,000	50,000	70,000	70,000
401-901-000-976.064 E. Moorman Plaza (152 E High	4,542	0	0	0	0	0
401-901-000-976.065 Optimist Pk-Plygrd/Cts./Signs	5,294	0	0	0	0	0
401-901-000-976.066 Sharp Park Golf Course Imp.	0	0	185,000	185,000	167,212	167,212
401-901-000-976.067 Under the Oaks Park Imp.	0	1,106	35,000	0	65,000	0
401-901-000-976.068 Withington Park Improvemt.	0	10,134	0	282	0	0
401-901-000-976.069 Inter City Trail Improvemts	0	0	200,000	100,000	0	0
Total Expenditures	69,613	116,484	635,000	571,462	387,212	387,212

(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 2012/13 Adopted Budget Analysis of Changes in Fund Balance

Fund 402 Water Equipment & Replacement Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	1,307,776	952,954	1,014,000	1,406,000	1,506,000	1,506,000
Expenditures:	1,331,568	1,152,325	1,698,995	1,833,144	1,907,430	1,907,430
Excess of Revenues Over (Under) Expenditures	(23,792)	(199,371)	(684,995)	(427,144)	(401,430)	(401,430)
Fund Balance - Beginning of Year	2,145,643	2,121,851	1,922,480	1,922,480	1,495,336	1,495,336
Fund Balance - End of Year	2,121,851	1,922,480	1,237,485	1,495,336	1,093,906	1,093,906

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

Fund 402 Water Equipment & Replacement Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
402-000-000-501.000 Federal Grant	17,165	0	0	0	0	0
402-000-000-539.403 St. Grant - Wellhead Prot.	3,690	0	0	0	0	0
402-000-000-664.000 Interest	21,094	11,354	14,000	6,000	6,000	6,000
402-000-000-685.000 Insurance Refund	0	0	0	0	0	0
402-000-000-685.677 Insurance Refund-W/C Fund	1,827	1,600	0	0	0	0
402-000-000-698.000 Miscellaneous	4,000	0	0	0	0	0
402-000-000-699.591 Cont.-Water Fund	1,260,000	940,000	1,000,000	1,400,000	1,500,000	1,500,000
Total Revenues	1,307,776	952,954	1,014,000	1,406,000	1,506,000	1,506,000

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
402-458-000-706.000 Salaries and Wages	61,887	46,403	35,713	93,485	72,934	72,934
402-458-000-707.000 Wages-Temporary	0	187	0	0	0	0
402-458-000-709.000 Overtime	6,206	5,141	7,547	7,547	6,264	6,264
402-458-000-715.000 Employers FICA	5,221	3,626	3,309	7,729	6,059	6,059
402-458-000-719.000 Health Insurance	10,349	8,752	4,461	22,761	10,262	10,262
402-458-000-719.678 RX Drug Insurance	1,885	1,892	1,259	5,373	0	0
402-458-000-719.679 Health Insurance Deductible	0	0	2,618	272	2,114	2,114
402-458-000-722.000 Pension-General	5,308	4,116	3,694	10,678	7,856	7,856
402-458-000-724.000 Unemployment	176	359	316	428	503	503
402-458-000-724.001 Workers Compensation	666	459	411	1,109	813	813
402-458-000-725.000 Other Fringe Benefits	1,237	1,746	582	2,168	1,186	1,186
	<u>92,935</u>	<u>72,681</u>	<u>59,910</u>	<u>151,550</u>	<u>107,991</u>	<u>107,991</u>
Material and Supplies:						
402-458-000-782.000 Materials	44	92,235	600	600	600	600
	<u>44</u>	<u>92,235</u>	<u>600</u>	<u>600</u>	<u>600</u>	<u>600</u>
Contractual and Other:						
402-458-000-818.000 Contractual Services	779,366	661,688	970,808	997,574	929,699	929,699
402-458-000-943.000 Equipment Rental - MP	1,030	206	1,000	750	1,000	1,000
402-458-000-966.000 PW Overhead	963	38	400	400	400	400
402-458-000-967.000 ENG Overhead	49,176	33,891	30,282	70,722	63,358	63,358
	<u>830,535</u>	<u>695,823</u>	<u>1,002,490</u>	<u>1,069,446</u>	<u>994,457</u>	<u>994,457</u>
New Water Main Construction	923,514	860,739	1,063,000	1,221,596	1,103,048	1,103,048

WORK PROJECT DETAIL

Work Project Titles:						
Foote, Hallett & North	-	-	-	8,079	-	-
Jackson: Louis Glick to Ganson	-	-	-	32,156	-	-
Loomis: Leroy to Argyle (CDBG)	228,000	-	-	202,063	-	-
Mason: Mechanic to Francis (CDBG)	85,000	-	-	77,086	-	-
Misc. Water Projects	5,000	-	-	32,800	17,920	17,920
Ganson: Center to Steward	223,000	-	-	306,100	-	-
North St.: Blackstone to Cooper	-	-	-	94,565	-	-
West: Wildwood to Ganson	26,000	-	-	15,000	-	-
Wilkins: Greenwood to Francis	237,000	-	-	220,747	-	-
Biddle: Jackson to Williams	4,000	-	-	-	76,000	76,000
Biddle: Mechanic to Francis	6,000	-	-	-	-	-
Durand: South end to Morrell	167,000	-	-	167,000	124,000	124,000
Foreset: Bend to Edgewood	7,000	-	-	-	-	-
Homewild & Forest: Ellery to Edgewood	7,000	-	-	8,000	172,000	172,000
Water Mapping & Gis	57,000	-	-	27,000	57,000	57,000
Hibbard: Wildwood to Railroad	-	-	-	7,000	172,000	172,000
Wildwood: Edward to Steward (JHS)	11,000	-	-	24,000	234,000	234,000
Carlton: Brown to Wisner	-	-	-	-	9,000	9,000
Thompson: Morrell to Carlton	-	-	-	-	6,000	6,000
Higby: Morrell to Carlton	-	-	-	-	6,000	6,000
Fourth: Linden to Griswold	-	-	-	-	147,128	147,128
Webster: Oakdale to Elmwood	-	-	-	-	82,000	82,000
	<u>1,063,000</u>	<u>1,221,596</u>	<u>1,103,048</u>	<u>1,221,596</u>	<u>1,103,048</u>	<u>1,103,048</u>

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Capital Outlay:						
402-591-000-818.258 GIS Services - MIS	36,561	40,799	38,588	40,729	42,032	42,032
402-591-000-972.000 Water Mains	74,878	0	0	0	0	0
402-591-000-976.000 Building Additions	46,914	72,841	5,000	77,841	90,000	90,000
402-591-000-982.000 Machinery & Equipment	30,704	20,377	111,655	124,985	125,787	125,787
402-591-000-982.001 Meters	70,939	64,402	241,000	120,000	246,000	246,000
402-591-000-982.002 Wellfield	0	0	46,300	46,300	51,615	51,615
402-591-000-982.003 Pumping Station	0	0	0	0	0	0
402-591-000-982.004 Storage Tanks	0	0	300	300	300	300
402-591-000-982.005 Engineering	18,445	6,343	19,000	19,000	42,000	42,000
402-591-000-982.006 Treatment Plant	12,340	0	13,600	13,600	4,655	4,655
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	20	0	30,000	30,000	30,000	30,000
402-591-000-982.011 Wellhead Protection Prog.	660	0	20,000	20,000	20,000	20,000
402-591-000-982.012 Cross Connection Program	0	28,888	43,332	43,332	43,332	43,332
402-591-000-983.000 Office Equipment	8,360	4,627	1,900	6,900	12,100	12,100
402-591-000-984.003 GIS Projects	8,732	1,920	10,000	13,241	13,241	13,241
402-591-000-985.000 Vehicles	74,181	26,069	30,000	30,000	58,000	58,000
	408,054	291,586	635,995	611,548	804,382	804,382
Total Capital Assets-Other	408,054	291,586	635,995	611,548	804,382	804,382
Total Expenses	1,331,568	1,152,325	1,698,995	1,833,144	1,907,430	1,907,430

(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 2012/13 Adopted Budget Analysis of Changes in Fund Balance

Fund 404 Sanitary Sewer Maintenance Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	468,302	342,246	517,165	516,800	512,166	512,166
Expenditures	468,302	342,246	517,165	516,800	512,166	512,166
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 2012/13 Adopted Budget
Revenue Detail

Fund 404 Sanitary Sewer Maintenance Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
404-000-000-664.000 Interest	42	16	0	0	0	0
404-000-000-685.677 Insurance Refund - W/C	4,838	4,600	0	0	0	0
404-000-000-698.000 Miscellaneous	0	0	0	0	0	0
404-000-000-699.590 Cont.-Sewer Fund	463,422	337,630	517,165	516,800	512,166	512,166
Total Revenues	468,302	342,246	517,165	516,800	512,166	512,166

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 404 Sanitary Sewer Maintenance Fund
Dept 456 Sanitary Sewer Maintenance

Account Description		2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:							
404-456-000-706.000	Salaries and Wages	91,762	71,813	96,000	96,000	96,000	96,000
404-456-000-707.000	Wages-Temporary	0	0	0	100	100	100
404-456-000-709.000	Overtime	4,287	3,495	7,000	7,000	7,000	7,000
404-456-000-715.000	Employers FICA	7,230	5,769	7,880	7,887	7,887	7,887
404-456-000-719.000	Health Insurance	23,080	22,721	18,662	26,018	22,572	22,572
404-456-000-719.678	RX Drug Insurance	4,748	5,146	5,347	7,072	0	0
404-456-000-719.679	Health Insurance Deductible	0	0	10,867	0	4,313	4,313
404-456-000-722.000	Pension-General	7,288	6,435	8,796	9,486	10,218	10,218
404-456-000-724.000	Unemployment	185	426	834	784	784	784
404-456-000-724.001	Workers Compensation	2,226	1,776	2,379	2,392	2,392	2,392
404-456-000-725.000	Other Fringe Benefits	911	886	2,256	2,000	2,256	2,256
		141,717	118,467	160,021	158,739	153,522	153,522
Material and Supplies:							
404-456-000-782.000	Materials	55,146	18,640	59,092	59,092	59,092	59,092
		55,146	18,640	59,092	59,092	59,092	59,092
Contractual and Other:							
404-456-000-818.000	Contractual Services	5,979	1,200	10,000	10,000	10,000	10,000
404-456-000-853.000	Telephone	747	1,060	1,300	1,800	1,800	1,800
404-456-000-914.000	Insurance	4,500	4,500	4,500	4,500	4,500	4,500
404-456-000-943.000	Equipment Rental - MP	173,092	129,774	189,552	188,769	189,552	189,552
404-456-000-960.000	PW Overhead	85,259	67,550	92,700	92,700	92,700	92,700
404-456-000-966.000	ENG Overhead	0	490	0	200	0	0
		269,577	204,574	298,052	297,969	298,552	298,552
Capital Outlay:							
404-456-000-984.000	Software	1,862	565	0	1,000	1,000	1,000
Sewer Maintenance		468,302	342,246	517,165	516,800	512,166	512,166

WORK PROJECT DETAIL

Work Project Titles:							
Geo Data Base		1,861	565	-	850	-	-
Repair By Dpw		69,484	85,804	87,395	87,000	87,000	87,000
Repair By Contractor		4,779	0	6,000	6,000	6,000	6,000
Clean And Flush		196,696	141,252	185,920	186,000	186,000	186,000
Stake And Locate		22,688	25,293	36,000	36,000	36,000	36,000
Manhole Work		84,046	49,795	64,000	64,000	63,516	63,516
Sewer Needs Study		-	1,640	-	300	-	-
Sundry Maintenance		-	852	-	-	-	-
Sewer Maint.-GIS		85	241	3,200	3,000	3,000	3,000
Heavy Sewer Cleaning		4,517	217	40,000	40,000	38,000	38,000
Sewer Maint.-Sewer Separation		14,998	181	12,000	12,000	12,000	12,000
Sewer Televising		45,148	31,906	61,000	60,000	59,000	59,000
Unreimbursable Sewer Backup		4,500	4,500	4,500	4,500	4,500	4,500
Video Inspec. Veh. Equip.Upgrades/Mt.		19,500	-	17,150	17,150	17,150	17,150
		468,302	342,246	517,165	516,800	512,166	512,166

(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 2012/13 Adopted Budget Analysis of Changes in Fund Balance

Fund 405 Sanitary Sewer Replacement Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	664,486	660,092	663,000	654,778	654,778	654,778
Expenditures	392,574	509,377	745,500	597,481	890,011	890,011
Excess of Revenues Over (Under) Expenditures	271,912	150,715	(82,500)	57,297	(235,233)	(235,233)
Fund Balance - Beginning of Year	1,637,708	1,909,620	2,060,335	2,060,335	2,117,632	2,117,632
Fund Balance - End of Year	1,909,620	2,060,335	1,977,835	2,117,632	1,882,399	1,882,399

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

Fund 405 Sanitary Sewer Replacement Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
405-000-000-664.000 Interest	14,820	10,792	15,000	6,778	6,778	6,778
405-000-000-685.677 Insurance Refund - W/C	1,666	1,300	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	664,486	660,092	663,000	654,778	654,778	654,778

Expenditure Detail

Fund 405 Sanitary Sewer Replacement Fund
Dept 457 New Sewer Construction

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
405-457-000-706.000 Salaries and Wages	29,559	36,948	55,999	40,035	57,049	57,049
405-457-000-707.000 Wages-Temporary	459	0	1,411	500	1,411	1,411
405-457-000-709.000 Overtime	619	4,231	3,577	3,577	3,062	3,062
405-457-000-715.000 Employers FICA	2,676	3,042	4,665	3,375	4,706	4,706
405-457-000-719.000 Health Insurance	5,297	8,034	6,995	10,966	8,027	8,027
405-457-000-719.678 RX Drug Insurance	992	1,722	1,974	2,680	0	0
405-457-000-719.679 Health Insurance Deductible	0	0	4,105	118	1,653	1,653
405-457-000-722.000 Pension-General	2,656	3,454	5,088	4,326	5,963	5,963
405-457-000-724.000 Unemployment	147	83	495	276	394	394
405-457-000-724.001 Workers Compensation	392	457	645	446	636	636
405-457-000-725.000 Other Fringe Benefits	556	1,102	913	651	928	928
	43,353	59,073	85,867	66,950	83,829	83,829
Material and Supplies:						
405-457-000-782.000 Materials	8,894	5,690	0	600	0	0
	8,894	5,690	0	600	0	0
Contractual and Other:						
405-457-000-818.000 Contractual Services	307,060	403,659	609,930	493,458	750,094	750,094
405-457-000-943.000 Equipment Rental - MP	7,101	14,106	5,000	3,945	5,000	5,000
405-457-000-966.000 PW Overhead	3,067	4,672	3,000	2,000	3,000	3,000
405-457-000-967.000 ENG Overhead	23,099	22,177	41,703	30,528	48,088	48,088
	340,327	444,614	659,633	529,931	806,182	806,182
New Sewer Construction	392,574	509,377	745,500	597,481	890,011	890,011

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

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

Account Description	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
<u>WORK PROJECT DETAIL</u>				
Work Project Titles:				
E. Michigan Sewer Lining	264,000	-	-	-
Ganson: Wisner to Jackson	39,000	105,000	-	-
Jackson: Louis Glick to Ganson	-	15,366	-	-
Mechanic: Mason to Franklin	-	18,096	-	-
Misc. Sanitary Sewer Const.	47,000	41,000	29,000	29,000
North St. at RR Crossing-Rehab.	15,000	-	15,000	15,000
North: Blackstone to Cooper	-	82,231	-	-
Sewer Mapping & GIS	36,000	24,000	41,011	41,011
Sewer Separation	10,000	6,000	10,000	10,000
Sewer Studies & Permits	15,000	14,000	15,000	15,000
Sewer Televising Inspection	25,000	13,000	15,000	15,000
Third: High to McNeal	36,000	42,000	-	-
West: Wildwood to Ganson	20,000	5,000	-	-
Durand: South end to Morrell	80,500	43,000	-	-
Wilkins: Jackson to Francis (CDBG)	158,000	136,638	-	-
Douglas Ct Sanitary Sewer	-	4,615	11,000	11,000
Hibbard & Alma Ct Sewer Separation	-	15,036	229,000	229,000
North: Waterloo to East	-	32,499	-	-
Biddle: Jackson to Williams	-	-	32,000	32,000
Homewild: Ellery to Edgewood	-	-	11,000	11,000
Homewild: Perrine to State	-	-	49,000	49,000
Rockwell: Jackson to Williams	-	-	33,000	33,000
Fleming north of Maguire-Rehab.	-	-	19,000	19,000
Mechanic: Franklin to Wesley-Rehab.	-	-	30,000	30,000
Michigan Ave-Rehab.	-	-	264,000	264,000
Washington: Blackston to Jackson-Rehab.	-	-	87,000	87,000
	745,500	597,481	890,011	890,011

(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 2012/13 Adopted Budget Analysis of Changes in Fund Balance

Fund 406 Wastewater Equipment Replacement Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	641,226	635,838	643,000	643,000	643,000	643,000
Expenditures	30,317	383,579	1,095,000	1,020,500	1,164,000	414,000
Excess of Revenues Over (Under) Expenditures	610,909	252,259	(452,000)	(377,500)	(521,000)	229,000
Fund Balance - Beginning of Year	2,271,758	2,882,667	3,134,926	3,134,926	2,757,426	2,757,426
Fund Balance - End of Year	2,882,667	3,134,926	2,682,926	2,757,426	2,236,426	2,986,426

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

Fund 406 Wastewater Equipment Replacement Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
406-000-000-664.000 Interest	23,226	17,838	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	641,226	635,838	643,000	643,000	643,000	643,000

Expenditure Detail

Fund 406 Wastewater Equipment Replacement Fund
Dept 548 Wastewater Equipment Replacement

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Capital Outlay:						
406-548-000-976.000 Building Additions	0	517	0	0	0	0
406-548-000-982.000 Machinery & Equipment	13,935	37,167	45,000	50,500	50,000	50,000
406-548-000-982.001 Meters	7,673	2,964	15,000	15,000	15,000	15,000
406-548-000-982.003 Pumping Station	0	14,683	255,000	175,000	300,000	300,000
406-548-000-982.006 Treatment Plant	8,709	328,248	750,000	750,000	750,000	0
406-548-000-985.000 Vehicles	0	0	30,000	30,000	49,000	49,000
	30,317	383,579	1,095,000	1,020,500	1,164,000	414,000
Total Expenditures	30,317	383,579	1,095,000	1,020,500	1,164,000	414,000

(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 2012/13 Adopted Budget Analysis of Changes in Fund Balance

Fund 494 Brownfield Redevelopment Authority Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	1,418,013	1,327,589	1,272,500	1,205,246	1,113,579	1,113,579
Expenditures	1,365,956	1,348,219	1,342,648	2,377,050	1,285,887	1,285,887
Excess of Revenues Over (Under) Expenditures	52,057	(20,630)	(70,148)	(1,171,804)	(172,308)	(172,308)
Fund Balance - Beginning of Year	3,017,388	3,069,445	3,048,815	3,048,815	1,877,011	1,877,011
Fund Balance - End of Year	3,069,445	3,048,815	2,978,667	1,877,011	1,704,703	1,704,703

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

Fund 494 Brownfield Redevelopment Authority Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
494-000-000-403.003 Curr. Prop. Taxes-Micromatic	2,360	1,093	0	0	0	0
494-000-000-403.004 Curr. Prop. Taxes-Consumers	1,161,198	1,099,927	1,050,000	1,087,348	976,795	976,795
494-000-000-403.005 Curr. Prop. Taxes-JGW	18,002	17,367	17,500	15,078	14,100	14,100
494-000-000-403.006 Curr. Prop. Taxes-Home Depot	181,778	170,630	160,000	70,396	69,322	69,322
494-000-000-403.007 Curr. Prop. Taxes-Heat Control.	16,071	13,208	11,000	12,420	10,000	10,000
494-000-000-403.008 Curr. Prop. Taxes-Lifeways	4,545	1,596	1,000	0	0	0
494-000-000-403.009 Curr. Prop. Taxes-DNT	9,448	8,169	8,000	8,004	8,200	8,200
494-000-000-403.010 Curr. Prop. Taxes-GLHHC	0	0	0	0	16,950	16,950
494-000-000-403.011 Curr. Prop. Taxes-Full Spectrum	0	0	0	0	11,212	11,212
494-000-000-664.000 Interest	24,611	15,599	25,000	12,000	7,000	7,000
Total Revenues	1,418,013	1,327,589	1,272,500	1,205,246	1,113,579	1,113,579

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 494 Brownfield Redevelopment Authority Fund
Dept 745 Brownfield Redevelopment Projects

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
494-745-000-702.000 Termination Pay	0	1,786	0	0	0	0
494-745-000-706.000 Salaries & Wages	51,423	40,220	50,000	43,150	52,404	52,404
494-745-000-707.000 Wages - Temporary	7,342	2,556	2,500	4,010	10,400	10,400
494-745-000-715.000 FICA	4,245	3,387	4,000	3,750	4,011	4,011
494-745-000-719.000 Health Insurance	7,510	3,604	7,000	2,345	2,042	2,042
494-745-000-719.678 RX Drug Insurance	1,346	737	1,100	420	0	0
494-745-000-719.679 Health Insurance Deductible	0	0	0	275	610	610
494-745-000-722.000 Pension - General	3,807	3,387	4,600	2,710	1,375	1,375
494-745-000-724.000 Unemployment	211	310	300	265	514	514
494-745-000-724.001 Workers Comp.	80	87	80	65	71	71
494-745-000-725.000 Other Fringe Benefits	130	580	420	365	525	525
	76,094	56,654	70,000	57,355	71,952	71,952
Contractual And Other :						
494-745-000-818.000 Contractual Services - (BRA B	34,918	20,161	0	1,000	1,000	1,000
494-745-000-818.030 BRA Plan - Micromatic	2,942	2,360	1,929	3,454	0	0
494-745-000-818.031 BRA Plan - Jack. Glass Works	16,579	15,899	15,987	13,565	12,540	12,540
494-745-000-818.048 BRA Plan - Heat Controller	6,483	5,791	5,000	5,406	5,000	5,000
494-745-000-818.058 Riverwalk Hotel	0	3,575	0	0	0	0
494-745-000-818.059 BRA Plan - GLHHC	0	0	0	0	11,950	11,950
494-745-000-818.060 BRA Plan - Full Spectrum	0	0	0	0	0	0
494-745-000-956.000 Administration	2,839	3,657	4,500	4,500	4,500	4,500
494-745-000-999.397 Contrib.-2012 BRA TIF Ref. D	0	0	0	1,350,000	406,094	406,094
494-745-000-999.398 Contrib.-2002 BRA TIF D/S Fi	590,848	620,128	637,703	418,347	0	0
494-745-000-999.399 Contrib.-2007 BRA TIF Ref. D	448,929	447,769	446,529	446,529	695,329	695,329
494-745-000-999.643 Contrib.-Loc.Site Remed.Rev.F	186,324	172,225	161,000	76,894	77,522	77,522
	1,289,862	1,291,565	1,272,648	2,319,695	1,213,935	1,213,935
Total Expenditures	1,365,956	1,348,219	1,342,648	2,377,050	1,285,887	1,285,887

(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 2012/13 Adopted Budget Analysis of Changes in Fund Balance

Fund 496 Downtown Development Authority Project Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	991,239	1,011,473	1,046,602	1,046,602	840,548	840,548
Expenditures	1,360,612	1,389,928	539,069	319,091	340,475	340,475
Excess of Revenues Over (Under) Expenditures	(369,373)	(378,455)	507,533	727,511	500,073	500,073
Fund Balance - Beginning of Year	690,210	320,837	(57,618)	(57,618)	669,893	669,893
Fund Balance - End of Year	320,837	(57,618)	449,915	669,893	1,169,966	1,169,966

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

Fund 496 Downtown Development Authority Project Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
496-000-000-403.000 Current Property Taxes	984,502	1,010,638	1,038,602	1,038,602	830,548	830,548
496-000-000-664.000 Interest	4,387	835	8,000	8,000	10,000	10,000
496-000-000-698.000 Miscellaneous	0	0	0	0	0	0
496-000-000-668.000 Rents and Royalties	2,350	0	0	0	0	0
Total Revenues	991,239	1,011,473	1,046,602	1,046,602	840,548	840,548

Expenditure Detail

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

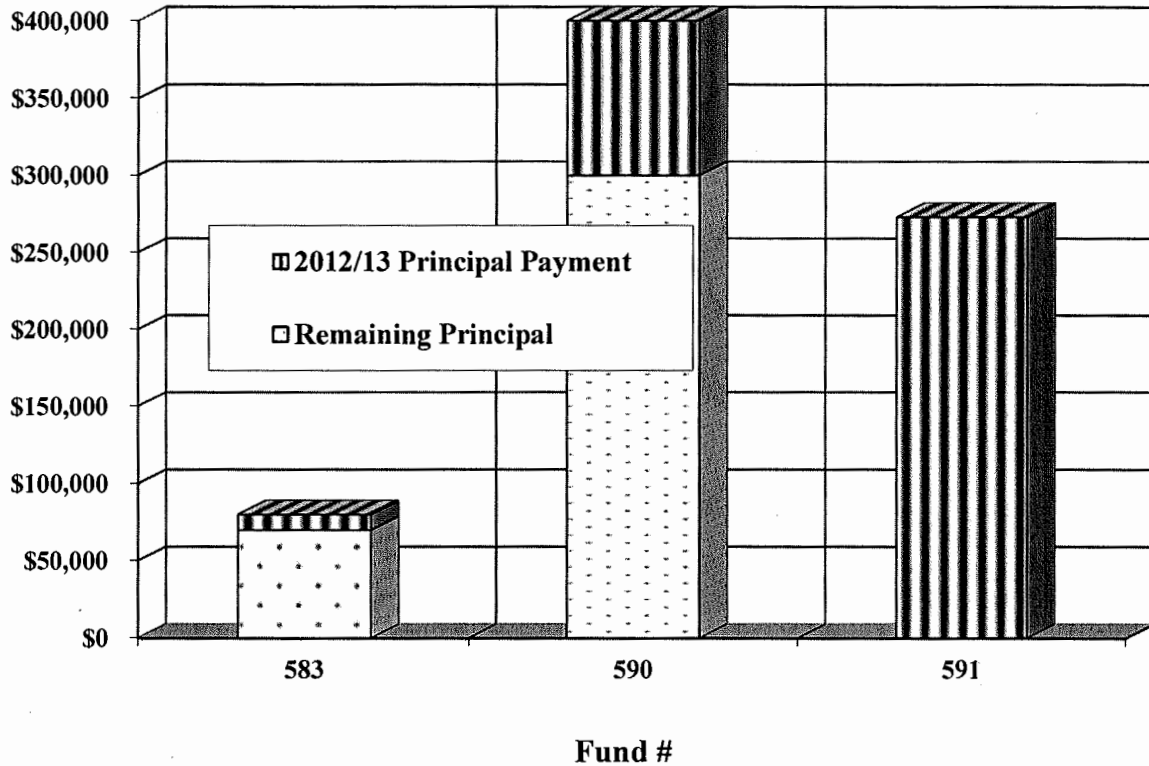
Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Contractual And Other :						
496-741-000-818.008 DDA Administration	0	0	0	730	0	0
496-741-000-818.055 Alleg. Health - 1201 E. Mich.	13,955	83,709	141,109	85,054	77,000	77,000
496-741-000-931.002 Bldg. Maint. - Hayes Hotel	30,592	10,119	0	15,000	15,000	15,000
496-741-000-962.000 Uncollectible Accounts	0	0	0	50,000	0	0
496-741-000-999.323 Cont.-MULA Loan D/S Fd.	144,000	52,000	0	0	0	0
496-741-000-999.395 Cont.-2001 DDA TIF D/S Fd.	1,139,263	1,244,100	550	550	550	550
496-741-000-999.396 Cont.-2011 DDA TIF Ref. D/S Fd.	0	0	397,410	167,757	247,925	247,925
496-741-000-999.585 Cont.-Auto Parking Fund	32,802	0	0	0	0	0
Total Expenditures	1,360,612	1,389,928	539,069	319,091	340,475	340,475

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 2012/13 Adopted Budget
Enterprise Funds
Debt Summary

Fund#	Issue Name	Date Issued	Issue Amount	Principal Outstanding 6/30/2012	FY 2012/13	
					Principal	Interest
583	Ella W. Sharp Endowment Fund Loan	3/28/1995	\$ 200,000	\$ 80,000	\$ 10,000	\$ 2,000
590	Sewage Disp. Sys. Revenue Bonds - 2000	10/1/2000	995,000	400,000	100,000	18,375
591	2009 Water Revenue Refunding Bonds	4/23/2009	1,051,000	273,000	273,000	9,282
Enterprise Fund Totals			\$ 2,246,000	\$ 753,000	\$ 383,000	\$ 29,657



(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 2012/13 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 583 Sharp Park Golf Practice Center Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	63,907	58,633	68,200	61,750	64,500	64,500
Expenses	63,439	59,016	66,151	60,928	63,775	63,775
Excess of Revenues Over (Under) Expenses	468	(383)	2,049	822	725	725
Add: Depreciation	17,836	17,836	17,836	17,836	17,836	17,836
Repayment of Loan	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Increase (Decrease) in Working capital	8,304	7,453	9,885	8,658	8,561	8,561
Working Capital - Beginning of Year	3,060	11,364	18,817	18,817	27,475	27,475
Working Capital - End of Year	11,364	18,817	28,702	27,475	36,036	36,036

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

Fund 583 Ella W. Sharp Park Golf Practice Center Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
583-000-000-644.000 Merchandise	2,328	2,272	3,500	2,000	2,000	2,000
583-000-000-651.001 Golf Fees	46,963	44,583	53,000	48,000	50,750	50,750
583-000-000-664.000 Interest	38	78	0	50	50	50
583-000-000-685.677 Insurance Refund - W/C	1,828	1,700	1,700	1,700	1,700	1,700
583-000-000-699.245 Contrib.-Public Imp. Fd.	12,750	10,000	10,000	10,000	10,000	10,000
Total Revenues	63,907	58,633	68,200	61,750	64,500	64,500

Expenditure Detail

Fund 583 Ella W. Sharp Park Golf Practice Center Fund

Dept 583 Golf Practice Center

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
583-583-000-707.000 Wages-Temporary	31,182	26,931	31,001	29,500	30,026	30,026
583-583-000-715.000 Employers FICA	2,444	1,964	2,372	2,257	2,297	2,297
583-583-000-724.000 Unemployment Comp.	461	700	3,294	1,059	1,078	1,078
583-583-000-724.001 Workers Compensation	738	595	713	679	691	691
	34,825	30,190	37,380	33,495	34,092	34,092
Material And Supplies:						
583-583-000-745.000 Program Supplies	604	2,900	2,500	2,000	2,500	2,500
583-583-000-778.000 Equipment Maint Supplies	352	0	500	0	500	500
	956	2,900	3,000	2,000	3,000	3,000
Contractual And Other:						
583-583-000-818.583 Cont. Serv.- Learn. Ctr. Imp.	2,900	2,995	3,000	2,000	3,000	3,000
583-583-000-914.000 Insurance	285	285	285	285	285	285
583-583-000-920.000 Utilities	889	648	900	900	900	900
583-583-000-933.000 Equipment Maintenance	1,157	0	500	500	1,000	1,000
583-583-000-965.101 Admin. - General Fund	1,841	1,662	1,000	1,662	1,662	1,662
	7,072	5,590	5,685	5,347	6,847	6,847
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	2,750	2,500	2,250	2,250	2,000	2,000
	2,750	2,500	2,250	2,250	2,000	2,000
Total Expenditures	63,439	59,016	66,151	60,928	63,775	63,775

(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 2012/13 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 585 Auto Parking System Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	109,726	62,691	28,250	24,179	26,300	26,300
Expenses	47,950	34,158	28,563	30,560	31,958	31,958
Revenues Over (Under) Expenses			-313	-6,381	-5,658	-5,658
Add: Depreciation			6,085	6,085	6,085	6,085
Estimated Change in Working Capital			5,772	-296	427	427
Working Capital - Beginning of Year			1,597	1,597	1,301	1,301
Working Capital - End of Year			7,369	1,301	1,728	1,728

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

Fund 585 Auto Parking System Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
585-000-000-652.003 Parking Fines - Lot #3 (Y-Lot)	5,478	202	300	300	300	300
585-000-000-653.000 Parking Permits - Lot #3 (Y-Lo	10,557	14,944	15,000	12,047	15,000	15,000
585-000-000-664.000 Interest	512	125	0	0	0	0
585-000-000-668.000 Rents and Royalties	44,796	23,070	0	0	0	0
585-000-000-668.002 Rents and Royalties-113 LLC	15,312	12,950	12,950	0	0	0
585-000-000-685.677 Insurance Refund - W/C	269	400	0	0	0	0
585-000-000-698.000 Miscellaneous	0	0	0	832	0	0
585-000-000-699.101 Cont.-General Fund	0	11,000	0	11,000	11,000	11,000
585-000-000-699.496 Cont.-DDA Project Fund	32,802	0	0	0	0	0
Total Revenues	109,726	62,691	28,250	24,179	26,300	26,300

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 585 Auto Parking System Fund
Dept 587 Parking Utility

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
585-587-000-706.000 Salaries and Wages	6,349	3,383	3,159	4,000	3,183	3,183
585-587-000-707.000 Temporary Wages	6,656	3,593	4,845	3,810	4,845	4,845
585-587-000-709.000 Overtime	572	609	1,500	500	1,500	1,500
585-587-000-715.000 Employers FICA	1,092	613	727	636	729	729
585-587-000-719.000 Health Insurance	831	884	395	854	448	448
585-587-000-719.678 RX Drug Insurance	163	184	111	235	0	0
585-587-000-719.679 Health Insurance Deductible	0	0	232	0	92	92
585-587-000-722.000 Pension-General	519	331	398	374	465	465
585-587-000-724.000 Unemployment Comp.	134	154	28	46	22	22
585-587-000-724.001 Workers Compensation	248	152	36	122	35	35
585-587-000-725.000 Other Fringe Benefits	79	47	52	112	52	52
	16,643	9,950	11,483	10,689	11,371	11,371
Material and Supplies:						
585-587-000-782.000 Materials	2,279	706	500	500	500	500
	2,279	706	500	500	500	500
Contractual And Other:						
585-587-000-808.000 Audit Fees	70	33	33	22	24	24
585-587-000-818.000 Contractual Services	472	2,924	600	600	600	600
585-587-000-920.000 Utilities	3,394	2,789	3,000	6,364	6,500	6,500
585-587-000-930.000 Repairs and Maintenance	353	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	6,214	6,241	3,500	3,000	3,500	3,500
585-587-000-966.000 DPW Overhead	3,213	2,901	1,800	1,800	1,800	1,800
585-587-000-967.000 Eng. Overhead	2,205	217	812	1,000	828	828
	15,921	15,105	10,495	13,286	14,002	14,002
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	7,022	2,312	0	0	0	0
	7,022	2,312	0	0	0	0
Parking Utility	47,950	34,158	28,563	30,560	31,958	31,958
Total Expenses	47,950	34,158	28,563	30,560	31,958	31,958

(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 2012/13 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 586 Parking Assessment Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	95,056	56,372	91,839	122,104	131,989	131,989
Expenses	208,606	153,710	150,043	134,406	117,994	117,994
Excess of Revenues Over (Under) Expenses	(113,550)	(97,338)	(58,204)	(12,302)	13,995	13,995
Working Capital - Beginning of Year	261,716	148,166	50,828	50,828	38,526	38,526
Working Capital - End of Year	148,166	50,828	(7,376)	38,526	52,521	52,521

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

Fund 586 Parking Assessment Fund

Account Description	2009/10	2010/11	2011/12	2011/12	2012/13	2012/13
	Actual	Actual	Budget	Projected	Proposed	Adopted
586-000-000-652.000 Parking Fines	29,341	24,937	25,000	27,225	33,900	33,900
586-000-000-653.000 Parking Permits (Daily \$2)	3,313	1,904	2,500	2,812	3,750	3,750
586-000-000-653.005 Parking Permits (Lots 6,7,8,14)	17,048	14,548	14,725	14,725	14,400	14,400
586-000-000-653.006 Parking Permits (Lot 9)	5,475	6,055	5,350	5,350	6,060	6,060
586-000-000-664.000 Interest	2,000	1,278	820	820	820	820
586-000-000-668.002 Rents and Royalties-113 LLC	0	0	0	12,950	13,500	13,500
586-000-000-685.677 Insurance Refund - W/C	1,129	1,150	0	0	0	0
586-000-000-699.101 Cont.-General Fund	100	6,500	6,500	10,000	10,500	10,500
586-000-000-699.895 Cont.-Special Assessment Fund	36,650	0	36,944	48,222	49,059	49,059
Total Revenues	95,056	56,372	91,839	122,104	131,989	131,989

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Personnel Schedule

Class Grade Position	# Positions		Budgeted Salaries & Wages
	Permanent	Temporary	
<i>Department: Parking Assessment</i>			
<i>Fund-Activity: 586-586</i>			
PT Parking Enforcement		2	15,000
		2	15,000
Add: Allocation from City Clerk 101-215			13,207
Allocation of Wages From Engineering Department			6,793
Allocation of Wages charged directly from DPW - Snow Removal			8,000
Activity Total			43,000

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 586 Parking Assessment Fund
Dept 586 Parking Assessment

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
586-586-000-706.000 Salaries and Wages	33,895	27,967	36,459	30,000	28,000	28,000
586-586-000-707.000 Temporary Wages	14,706	18,577	19,381	15,000	15,000	15,000
586-586-000-709.000 Overtime	1,626	1,336	3,000	1,300	1,300	1,300
586-586-000-715.000 Employers FICA	3,883	3,553	4,501	2,616	2,579	2,579
586-586-000-719.000 Health Insurance	3,640	3,722	4,554	4,000	4,200	4,200
586-586-000-719.678 RX Drug Insurance	658	735	1,285	1,000	1,100	1,100
586-586-000-719.679 Health Insurance Deductible	0	0	2,672	2,500	2,500	2,500
586-586-000-722.000 Pension-General	2,735	2,407	3,370	2,700	2,700	2,700
586-586-000-724.000 Unemployment Comp.	420	636	322	322	322	322
586-586-000-724.001 Workers Compensation	652	611	420	432	432	432
586-586-000-725.000 Other Fringe Benefits	411	370	595	595	595	595
	62,626	59,914	76,559	60,465	58,728	58,728
Material and Supplies:						
586-586-000-740.000 Operating Supplies	702	1,232	2,000	1,250	1,250	1,250
586-586-000-744.000 Uniform Allowance	277	158	500	150	150	150
586-586-000-782.000 Materials	6,509	3,310	3,000	3,400	3,400	3,400
	7,488	4,700	5,500	4,800	4,800	4,800
Contractual And Other:						
586-586-000-808.000 Audit Fees	135	169	169	169	175	175
586-586-000-818.000 Contractual Services	3,153	10,292	5,746	5,746	6,030	6,030
586-586-000-818.690 CS Forestry	355	0	0	0	0	0
586-586-000-920.000 Utilities	3,691	4,643	6,000	4,800	5,040	5,040
586-586-000-936.000 Pavement Repairs	118	3,512	2,000	9,310	5,341	5,341
586-586-000-941.000 Rentals	44,796	23,070	0	0	0	0
586-586-000-943.000 Equip. Rental - Motor Pool	19,608	12,665	10,500	13,000	13,000	13,000
586-586-000-962.000 Uncollectible Accounts	0	119.78	0	0	0	0
586-586-000-965.101 Admin.-General Fund	27,613	22,622	27,613	23,000	14,000	14,000
586-586-000-966.000 PW Overhead	6,804	4,583	5,000	5,000	5,200	5,200
586-586-000-967.000 ENG Overhead	12,319	7,420	10,956	8,116	5,680	5,680
	118,592	89,096	67,984	69,141	54,466	54,466
Capital Outlay:						
586-586-000-984.000 Software	19,900	0	0	0	0	0
	19,900	0	0	0	0	0
Total Expenses	208,606	153,710	150,043	134,406	117,994	117,994

(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 2012/13 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 589 Storm Water Utility Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	0	353,140	773,000	1,104,707	1,105,520	1,105,520
Expenses	0	88,862	792,148	985,564	1,040,019	1,040,019
Excess of Revenues Over (Under) Expenses	0	264,278	(19,148)	119,143	65,501	65,501
Add: Depreciation	0	0	0	0	0	0
Increase (Decrease) in Working capital	0	264,278	(19,148)	119,143	65,501	65,501
Working Capital - Beginning of Year	0	0	264,278	264,278	383,421	383,421
Working Capital - End of Year	0	264,278	245,130	383,421	448,922	448,922

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

Fund 589 Storm Water Utility Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
589-000-000-642.005 Sales - Compost	0	0	0	12,000	12,000	12,000
589-000-000-650.010 Utility Billing	0	352,156	773,000	1,093,020	1,093,020	1,093,020
589-000-000-662.000 Penalties	0	844	0	-838	0	0
589-000-000-664.000 Interest	0	140	0	525	500	500
589-000-000-698.000 Miscellaneous	0	0	0	0	0	0
Total Revenues	0	353,140	773,000	1,104,707	1,105,520	1,105,520

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 589 Storm Water Utility Fund
Dept 589 Storm Water Utility

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
589-589-000-706.000 Salaries and Wages	0	287	157,084	177,084	205,129	205,129
589-589-000-707.000 Temporary Wages	0	0	0	660	0	0
589-589-000-709.000 Overtime	0	0	0	1,000	0	0
589-589-000-715.000 Employers FICA	0	0	12,017	13,674	15,692	15,692
589-589-000-719.000 Health Insurance	0	0	30,537	47,459	46,095	46,095
589-589-000-719.678 RX Drug Insurance	0	0	8,750	12,475	0	0
589-589-000-719.679 Health Insurance Deductible	0	0	17,782	0	9,216	9,216
589-589-000-722.000 Pension-General	0	0	13,415	16,402	20,349	20,349
589-589-000-724.000 Unemployment Comp.	0	0	1,322	1,408	1,609	1,609
589-589-000-724.001 Workers Compensation	0	0	3,729	4,447	4,859	4,859
589-589-000-725.000 Other Fringe Benefits	0	0	3,690	3,000	4,820	4,820
	0	287	248,326	277,609	307,769	307,769
Material and Supplies:						
589-589-000-740.000 Operating Supplies	0		0	4,000	4,000	4,000
589-589-000-782.000 Materials	0		49,553	45,553	45,500	45,500
	0	0	49,553	49,553	49,500	49,500
Contractual And Other:						
589-589-000-808.000 Audit Fees	0	0	150	65	66	66
589-589-000-818.000 Contractual Services	0	84,625	84,310	84,836	84,836	84,836
589-589-000-943.000 Equip. Rental - Motor Pool	0	3,950	222,386	350,000	350,000	350,000
589-589-000-944.000 Equipment Lease	0	0	0	15,000	15,000	15,000
589-589-000-965.101 Admin.-General Fund	0	0	0	0	0	0
589-589-000-966.000 PW Overhead	0	0	136,058	147,586	171,956	171,956
589-589-000-967.000 ENG Overhead	0	0	5,318	12,690	14,503	14,503
589-589-000-999.591 Contribution - Water Fund	0	0	46,047	48,225	46,389	46,389
	0	88,575	494,269	658,402	682,750	682,750
Total Expenses	0	88,862	792,148	985,564	1,040,019	1,040,019

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

WORK PROJECT DETAIL

Fund 589 Storm Water Utility Fund

Dept 589 Storm Water Utility

Dept.	Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Work Project Titles:							
589-101	Storm Sewer Repair-DPW		0		10,378	12,000	12,000
589-102	Grand River CLUP-DPW		0		8,892	12,000	12,000
589-103	Storm Drain Bank Maint.-DPW		0		15,000	20,000	20,000
589-201	Advertising-Brochures		1,466		0	0	0
589-203	Tetra Tech Implementation		62,900		10,646	10,965	10,965
589-204	Storm Water Mgmt Manual & Assist.-Tetra Tech(contractual)		0 19,600		0 84,836	0 84,836	0 84,836
589-300	Major St. Machine Sweeping		0		105,000	110,360	110,360
589-301	Major St. Haul Sweepings		0		46,000	50,000	50,000
589-302	Leaf Pickup		0		151,362	161,591	161,591
589-303	Leaf Mulching		0		65,100	70,200	70,200
589-303A	Compost Operations		0		0	0	0
589-304	Major St. Catch Basin Work		0		35,000	40,000	40,000
589-305	Major St. Catch Basin Cleaning		0		65,130	70,000	70,000
589-400	Local St. Machine Sweeping		0		120,000	124,000	124,000
589-401	Local St. Machine Haul Sweepings		0		60,000	66,035	66,035
589-403	Local Mulching		0		0	0	0
589-404	Local St. Catch Basin Work		0		40,000	43,000	43,000
589-405	Local St. Clean Catch Basins		0		65,000	68,000	68,000
589-407	NPDES Annual Fee-Pase II		0		4,000	4,000	4,000
589-408	Phase II Implementation		0		30,000	30,000	30,000
589-406	Douglas Storm Sewer Design (Eng)		0		6,000	0	0
589-205	Misc. Storm Sewer Const.(Eng)		0		95	0	0
589-206	Site Plan Review(Eng)		0		3,000	3,000	3,000
589-207	Storm Drain Planning(Eng)		4,896		12,000	13,813	13,813
	Cont. Water Billing		0		48,225	46,389	46,389
	Total		88,862	0	985,664	1,040,189	1,040,189

(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.

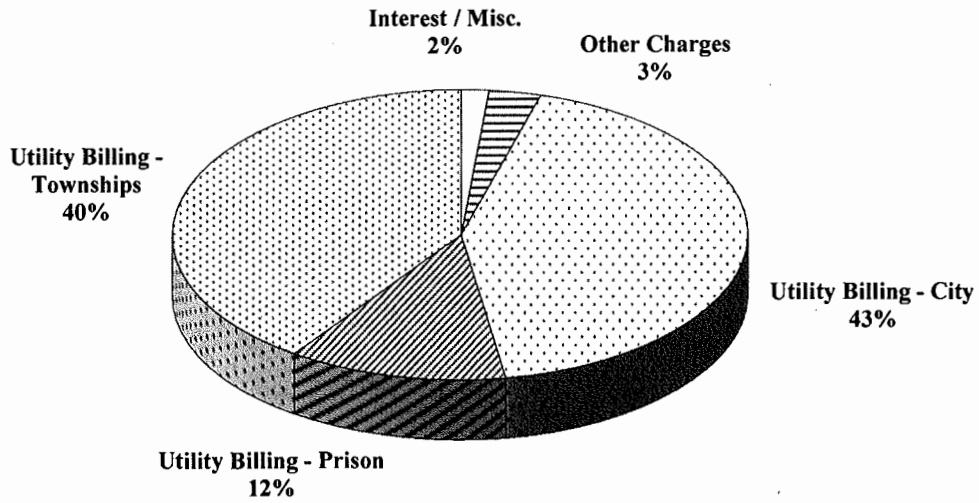
CHARACTER - In accordance with current ordinances, charges for wastewater services shall be levied on all premises having any sewer connection with the public wastewater facilities. The service charges now in effect for premises within the city shall continue as to such premises until changed pursuant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

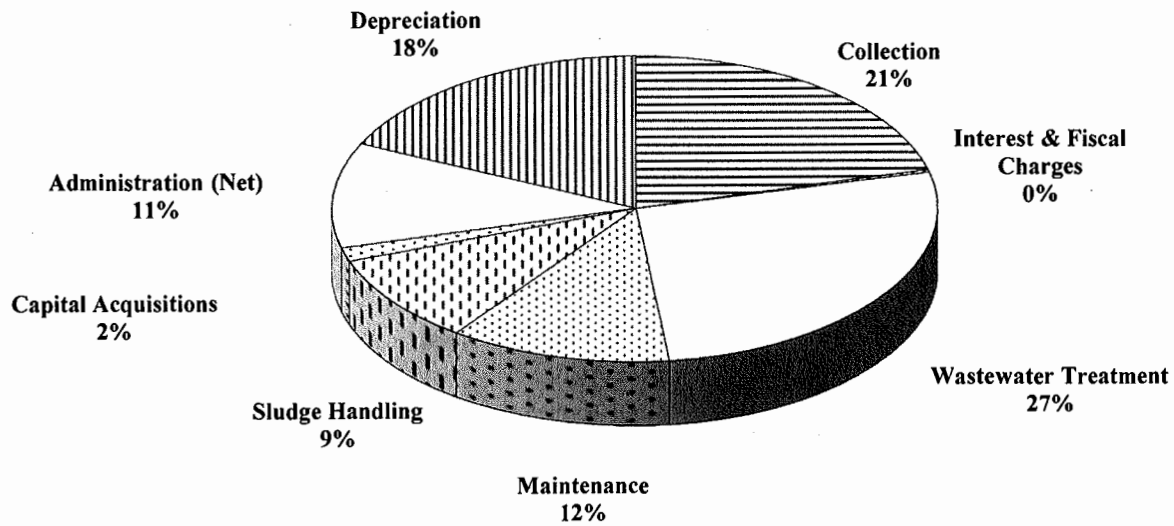
AUTHORITY - This Fund was established on June 12, 1962 to meet the requirements of Ordinances 261 and 262 of the City of Jackson.

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Sewer Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2012/13 Adopted Budget
Sewer Fund
Estimated Changes in Cash Flow

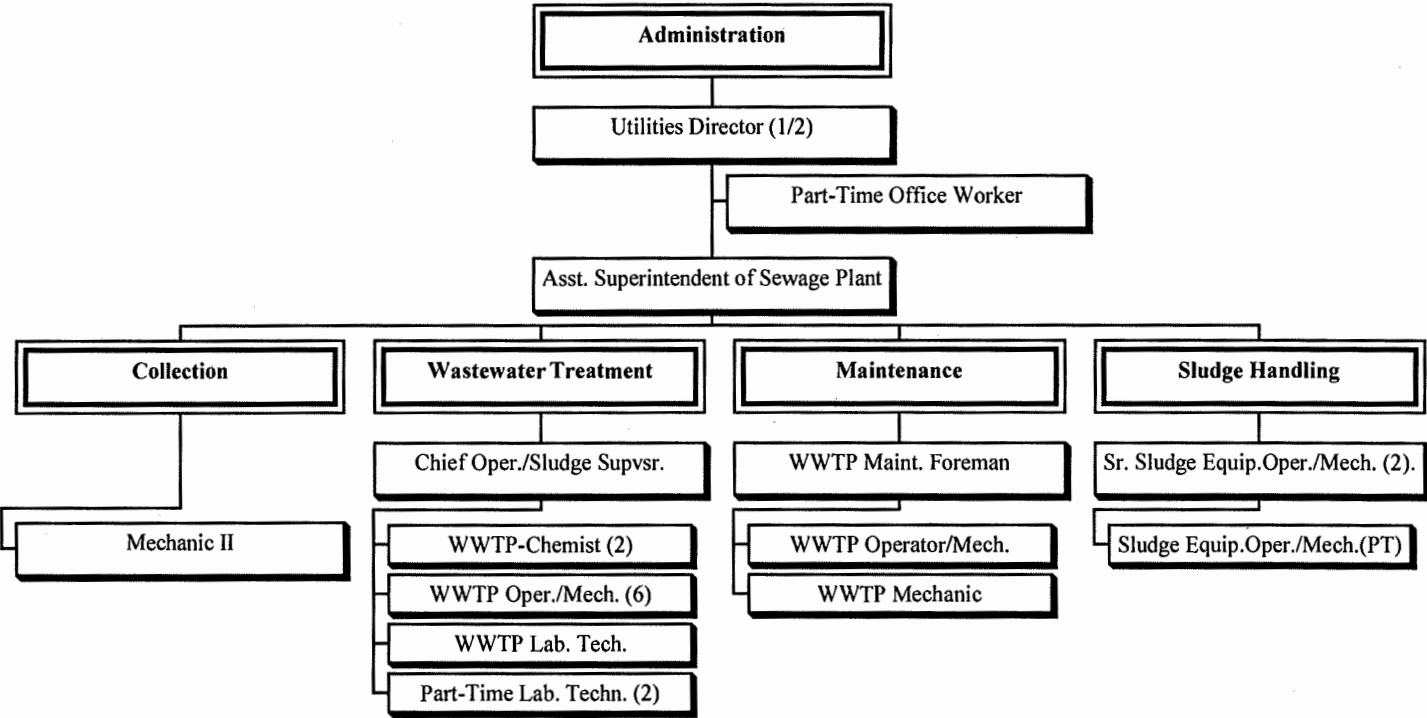
	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues:						
Charges For Goods & Services	4,626,529	4,895,130	5,078,900	5,211,615	5,239,115	5,211,615
Interest & Rents	39,745	28,562	31,000	21,800	15,000	15,000
Miscellaneous	87,153	99,908	62,000	67,000	67,000	67,000
	<u>4,753,427</u>	<u>5,023,600</u>	<u>5,171,900</u>	<u>5,300,415</u>	<u>5,321,115</u>	<u>5,293,615</u>
Expenses:						
Collection	1,291,650	1,195,567	1,441,516	1,426,060	1,431,439	1,431,439
Wastewater Treatment	1,610,308	1,540,727	1,808,324	1,845,950	1,836,536	1,836,536
Maintenance	800,326	721,247	801,171	810,246	801,824	801,824
Sludge Handling	602,849	576,012	739,386	635,352	643,595	643,595
Administration	2,042,447	1,888,318	2,037,769	2,013,898	1,995,642	1,995,642
Capital Acquisitions	105,092	121,161	100,000	100,000	100,000	100,000
	<u>6,452,672</u>	<u>6,043,032</u>	<u>6,928,166</u>	<u>6,831,506</u>	<u>6,809,036</u>	<u>6,809,036</u>
Revenues Over (Under) Expenses			(1,756,266)	(1,531,091)	(1,487,921)	(1,515,421)
Add: Depreciation			1,257,098	1,219,314	1,219,314	1,219,314
Less: Bond Principal Payments			(75,000)	(75,000)	(100,000)	(100,000)
Estimated Change in Working Capital			(574,168)	(386,777)	(368,607)	(396,107)
Estimated Working Capital (Unreserved) - Beginning of Year			<u>3,033,747</u>	<u>3,033,747</u>	<u>2,646,970</u>	<u>2,646,970</u>
Estimated Working Capital (Unreserved) - End of Year			<u><u>2,459,579</u></u>	<u><u>2,646,970</u></u>	<u><u>2,278,363</u></u>	<u><u>2,250,863</u></u>

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

Fund 590 Sewer Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
590-000-000-626.015 Charges-Solar EARP	0	0	0	0	27,500	0
590-000-000-640.000 Laboratory Services	14,050	24,028	20,000	20,000	20,000	20,000
590-000-000-640.001 I.P.P. Monitoring	17,217	8,696	15,000	15,000	15,000	15,000
590-000-000-650.010 Utility Billing	1,961,282	2,189,709	2,142,400	2,278,210	2,278,210	2,278,210
590-000-000-650.020 Utility Billing-Prison	659,212	525,794	650,000	650,020	650,020	650,020
590-000-000-650.030 Utility Bill.-Summit	887,982	854,065	975,000	965,000	965,000	965,000
590-000-000-650.040 Utility Bill.-Spring Arbor	242,184	275,540	265,000	275,000	275,000	275,000
590-000-000-650.050 Utility Bill.-Napoleon	29,237	32,012	32,000	38,000	38,000	38,000
590-000-000-650.060 Utility Bill.-Blackman	687,468	872,518	850,000	850,000	850,000	850,000
590-000-000-650.061 Sewer Maint.-Blackman	3,323	4,425	5,000	4,645	4,645	4,645
590-000-000-650.062 Out Of City Account	120,277	103,981	120,000	110,340	110,340	110,340
590-000-000-650.070 Utility Bill.-Rives	4,297	4,362	4,500	5,400	5,400	5,400
590-000-000-662.000 Penalties	50,438	55,250	52,000	55,000	55,000	55,000
590-000-000-664.000 Interest	39,745	28,562	31,000	21,800	15,000	15,000
590-000-000-685.677 Insurance Refund-W/C	29,724	28,600	0	0	0	0
590-000-000-698.000 Miscellaneous	6,991	16,058	10,000	12,000	12,000	12,000
Total Revenues	4,753,427	5,023,600	5,171,900	5,300,415	5,321,115	5,293,615

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



City of Jackson
Fiscal Year 2012/13 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		39,017
	Retiree Health Insurance Stipends			6,720
		1		45,737

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 549 Collection

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
590-549-000-706.000 Salaries and Wages	38,230	42,578	45,737	45,737	45,737	45,737
590-549-000-709.000 Overtime	1,169	1,329	2,252	2,500	2,252	2,252
590-549-000-715.000 Employers FICA	2,850	3,367	3,671	3,671	3,682	3,682
590-549-000-719.000 Health Insurance	10,440	14,317	9,559	10,909	11,161	11,161
590-549-000-719.678 RX Drug Insurance	2,008	3,301	3,158	3,158	0	0
590-549-000-719.679 Health Insurance Deductible	0	0	6,000	6,000	2,200	2,200
590-549-000-722.000 Pension-General	2,358	3,173	3,524	3,524	4,108	4,108
590-549-000-724.000 Unemployment Comp.	288	365	366	366	342	342
590-549-000-724.001 Workers Compensation	445	539	607	607	609	609
590-549-000-725.000 Other Fringe Benefits	289	301	1,043	1,043	1,043	1,043
	58,077	69,270	75,917	77,515	71,134	71,134
Material and Supplies:						
590-549-000-740.000 Operating Supplies	0	899	500	500	500	500
590-549-000-751.000 Gasoline	564	693	1,000	1,000	0	0
590-549-000-755.000 Safety Supplies	504	1,608	1,000	1,000	0	0
590-549-000-758.000 Laundry	0	210	365	365	365	365
590-549-000-778.000 Equipment Maint. Supplies	1,155	2,989	3,000	3,000	3,000	3,000
	2,223	6,399	5,865	5,865	3,865	3,865
Contractual and Other:						
590-549-000-818.000 Contractual Services	1,609	708	5,000	5,000	5,000	5,000
590-549-000-818.006 Instrument Maintenance	611	1,007	2,000	1,500	2,000	2,000
590-549-000-818.258 GIS Services - MIS	36,561	40,799	38,588	40,729	42,032	42,032
590-549-000-850.000 Communications	1,451	1,826	5,000	3,000	4,000	4,000
590-549-000-914.000 Insurance	4,064	4,081	4,081	3,942	3,942	3,942
590-549-000-920.000 Utilities	26,472	32,012	33,600	34,000	35,000	35,000
590-549-000-930.000 Repairs & Maintenance	9,688	15,535	15,000	15,000	15,000	15,000
590-549-000-938.404 Sewer Maintenance-DPS	463,422	337,630	517,165	516,800	512,166	512,166
590-549-000-939.000 Vehicle Maintenance	175	0	2,000	1,000	0	0
590-549-000-941.000 Rentals	0	0	1,000	400	1,000	1,000
590-549-000-963.000 Miscellaneous	997	0	50,000	35,009	50,000	50,000
590-549-000-999.405 Cont.-Sewer Replacemt Fd.	648,000	648,000	648,000	648,000	648,000	648,000
590-549-000-999.406 Cont.-Equip. Replacemt Fd.	38,300	38,300	38,300	38,300	38,300	38,300
	1,231,350	1,119,898	1,359,734	1,342,680	1,356,440	1,356,440
Collection	1,291,650	1,195,567	1,441,516	1,426,060	1,431,439	1,431,439

City of Jackson
Fiscal Year 2012/13 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		113,223
010	Chief Operator/Sludge Supervisor	1		56,763
306	WWTP-Laboratory Technician	1		40,195
306	WWTP Operator/Mechanic	6		260,518
PT	Part Time - Lab Technician		2	31,784
	Health Insurance Stipends			1,710
Activity Total		10	2	504,193

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 550 Wastewater Treatment

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
590-550-000-702.000 Termination Pay	13,172	0	0	0	0	0
590-550-000-706.000 Salaries and Wages	454,090	437,098	468,160	468,160	470,699	470,699
590-550-000-707.000 Wages-Temporary	30,129	27,381	29,862	29,862	33,494	33,494
590-550-000-709.000 Overtime	30,333	42,970	42,851	42,851	42,561	42,561
590-550-000-715.000 Employers FICA	39,993	36,962	41,376	41,376	41,490	41,490
590-550-000-719.000 Health Insurance	104,881	121,423	79,526	88,082	88,425	88,425
590-550-000-719.678 RX Drug Insurance	18,819	25,842	25,496	25,496	0	0
590-550-000-719.679 Health Insurance Deductible	0	0	54,000	54,000	19,920	19,920
590-550-000-722.000 Pension-General	37,078	40,238	39,255	39,255	45,080	45,080
590-550-000-724.000 Unemployment Comp.	2,391	4,170	4,392	4,392	4,104	4,104
590-550-000-724.001 Workers Compensation	7,519	6,892	7,280	7,280	7,948	7,948
590-550-000-725.000 Other Fringe Benefits	878	2,036	10,068	10,068	10,307	10,307
	739,283	745,012	802,266	810,822	764,028	764,028
Material and Supplies:						
590-550-000-740.000 Operating Supplies	3,642	4,397	5,000	8,000	7,500	7,500
590-550-000-743.000 Chemicals	190,182	80,913	206,000	206,000	215,000	215,000
590-550-000-748.000 Laboratory Supplies	25,123	12,716	20,000	20,000	20,000	20,000
590-550-000-751.000 Gasoline	2,167	547	2,500	1,800	0	0
590-550-000-755.000 Safety Supplies	7,095	6,684	7,000	7,000	19,000	19,000
590-550-000-758.000 Laundry	3,441	1,066	3,650	3,650	3,650	3,650
	231,650	106,323	244,150	246,450	265,150	265,150
Contractual and Other:						
590-550-000-719.001 Health Insurance-Retirees	10,829	20,868	22,658	22,658	22,658	22,658
590-550-000-816.000 Industrial Pretreatmt Prog.	42,976	35,141	80,000	75,000	80,000	80,000
590-550-000-818.000 Contractual Services	21,571	25,095	25,000	29,000	29,000	29,000
590-550-000-850.000 Communications	1,888	5,166	5,000	5,400	5,000	5,000
590-550-000-920.000 Utilities	427,806	468,901	493,000	520,570	536,200	536,200
590-550-000-933.000 Equipment Maintenance	370	270	2,000	2,000	2,000	2,000
590-550-000-939.000 Vehicle Maintenance	1,685	1,701	2,000	1,800	0	0
590-550-000-999.406 Cont.-Equip. Replacemt Fd.	132,250	132,250	132,250	132,250	132,500	132,500
	639,375	689,392	761,908	788,678	807,358	807,358
Wastewater Treatment	1,610,308	1,540,727	1,808,324	1,845,950	1,836,536	1,836,536

City of Jackson
Fiscal Year 2012/13 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		55,057
305	WWTP Mechanic	1		44,304
306	WWTP Operator/Mechanic	1		47,918
Activity Total		3		147,279

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 551 Maintenance

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
590-551-000-706.000 Salaries and Wages	143,871	140,456	147,435	147,435	147,279	147,279
590-551-000-707.000 Wages-Temporary	10,764	0	0	0	0	0
590-551-000-709.000 Overtime	6,434	9,671	9,476	9,476	9,476	9,476
590-551-000-715.000 Employers FICA	12,351	11,406	12,003	12,003	11,866	11,866
590-551-000-719.000 Health Insurance	32,282	35,697	22,758	35,000	25,157	25,157
590-551-000-719.678 RX Drug Insurance	5,933	7,447	7,122	7,122	0	0
590-551-000-719.679 Health Insurance Deductible	0	0	15,000	15,000	5,720	5,720
590-551-000-722.000 Pension-General	11,559	12,738	13,400	13,400	15,388	15,388
590-551-000-724.000 Unemployment Comp.	584	1,096	1,098	1,098	1,026	1,026
590-551-000-724.001 Workers Compensation	2,450	2,139	2,307	2,307	2,280	2,280
590-551-000-725.000 Other Fringe Benefits	425	217	3,178	3,178	3,175	3,175
	226,653	220,867	233,777	246,019	221,367	221,367
Material and Supplies:						
590-551-000-740.000 Operating Supplies	1,874	2,596	2,575	2,800	3,000	3,000
590-551-000-751.000 Gasoline	3,501	4,503	3,000	4,500	4,500	4,500
590-551-000-751.001 Lubricants	679	1,050	2,060	1,500	5,500	5,500
590-551-000-755.000 Safety Supplies	1,443	1,867	2,575	2,000	0	0
590-551-000-758.000 Laundry	655	1,683	1,129	1,129	1,129	1,129
590-551-000-776.000 Custodial Supplies	414	530	655	655	655	655
590-551-000-778.000 Equipment Maint Supplies	43,075	21,419	30,900	30,900	30,900	30,900
590-551-000-778.001 Electrical Supplies	10,986	3,542	15,450	15,450	15,540	15,540
	62,627	37,190	58,344	58,934	61,224	61,224
Contractual and Other:						
590-551-000-818.000 Contractual Services	11,798	20,422	12,360	12,360	15,000	15,000
590-551-000-818.005 Cont.Serv.-Grounds Maint.	31,521	17,184	20,600	20,600	22,700	22,700
590-551-000-818.006 Instrument Maintenance	18,778	1,395	20,600	20,600	20,600	20,600
590-551-000-914.000 Insurance	60,279	60,530	60,530	58,473	58,473	58,473
590-551-000-920.000 Utilities	0	1,333	0	0	0	0
590-551-000-930.000 Repairs & Maintenance	52,192	45,085	51,500	51,500	50,000	50,000
590-551-000-931.000 Building Maintenance	14,636	1,266	15,000	15,000	15,000	15,000
590-551-000-938.000 Grounds Maintenance	8,828	2,995	12,360	12,360	12,360	12,360
590-551-000-939.000 Vehicle Maintenance	0	120	2,000	1,000	11,000	11,000
590-551-000-941.000 Rentals	54	0	1,000	400	1,000	1,000
590-551-000-956.001 Contingency	260	160	400	300	400	400
590-551-000-999.406 Cont.-Equip. Replacement Fd.	312,700	312,700	312,700	312,700	312,700	312,700
	511,046	463,190	509,050	505,293	519,233	519,233
Maintenance	800,326	721,247	801,171	810,246	801,824	801,824

City of Jackson
Fiscal Year 2012/13 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		66,675
PT	Sludge Equipment Operator/Mechanic		1	23,040
Activity Total		2	1	89,715

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 553 Sludge Handling

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
590-553-000-702.000 Termination Pay	7,943	0	10,600	9,897	0	0
590-553-000-706.000 Salaries and Wages	116,887	103,342	115,946	70,000	66,675	66,675
590-553-000-707.000 Wages - temporary	0	0	0	8,000	23,040	23,040
590-553-000-709.000 Overtime	1,444	1,189	2,787	2,787	3,000	3,000
590-553-000-715.000 Employers FICA	9,031	8,597	9,084	6,800	7,024	7,024
590-553-000-719.000 Health Insurance	30,080	57,082	27,564	27,564	21,033	21,033
590-553-000-719.678 RX Drug Insurance	5,491	7,215	8,784	8,784	0	0
590-553-000-719.679 Health Insurance Deductible	0	0	18,000	18,000	4,400	4,400
590-553-000-722.000 Pension-General	9,088	8,879	6,993	6,993	6,823	6,823
590-553-000-724.000 Unemployment Comp.	540	1,205	1,098	500	1,026	1,026
590-553-000-724.001 Workers Compensation	1,728	1,643	1,746	1,642	1,011	1,011
590-553-000-725.000 Other Fringe Benefits	733	826	3,123	1,500	2,028	2,028
	182,965	189,978	205,725	162,467	136,060	136,060
Material and Supplies:						
590-553-000-740.000 Operating Supplies	902	886	1,030	1,000	1,000	1,000
590-553-000-748.000 Laboratory Supplies	0	2,223	1,000	2,600	2,000	2,000
590-553-000-751.000 Gasoline	8,067	9,028	12,000	12,000	14,000	14,000
590-553-000-755.000 Safety Supplies	1,195	2,341	1,500	2,500	0	0
590-553-000-758.000 Laundry	75	1,121	1,000	1,000	1,000	1,000
590-553-000-778.000 Equipment Maint. Supplies	1,795	3,263	4,120	4,000	4,000	4,000
	12,034	18,862	20,650	23,100	22,000	22,000
Contractual and Other:						
590-553-000-719.001 Health Insurance-Retirees	7,130	11,692	44,610	30,000	30,000	30,000
590-553-000-818.000 Contractual Services	201,004	162,318	257,000	220,000	250,000	250,000
590-553-000-914.000 Insurance	3,386	3,401	3,401	3,285	3,285	3,285
590-553-000-921.000 Utilities-Gas	51,347	45,570	57,750	50,000	57,000	57,000
590-553-000-933.000 Equipment Maintenance	2,187	3,101	5,000	3,500	5,000	5,000
590-553-000-939.000 Vehicle Maintenance	7,329	4,779	5,000	5,500	0	0
590-553-000-939.001 Vehicle Maint. Serv.	717	1,561	5,000	2,500	5,000	5,000
590-553-000-941.000 Rentals	0	0	500	250	500	500
590-553-000-999.406 Cont.-Equip. Replacement Fd.	134,750	134,750	134,750	134,750	134,750	134,750
	407,850	367,172	513,011	449,785	485,535	485,535
Sludge Handling	602,849	576,012	739,386	635,352	643,595	643,595

City of Jackson
Fiscal Year 2012/13 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		73,324
PT	Part Time - Office Worker		1	7,792
		1	1	81,116
Add:	Retirees Health Insurance Stipends			1,710
	City Engineer/Dir. of PW (10%)			9,712
	Utilities Director (50%)			44,887
	Public Works Assistant (10%)			
	Activity Total			137,425

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 554 Administration

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
590-554-000-702.000 Termination Pay	39,310	0	0	0	0	0
590-554-000-706.000 Salaries and Wages	130,919	98,306	126,236	126,000	129,633	129,633
590-554-000-707.000 Wages-Temporary	6,534	7,020	8,445	8,445	7,792	7,792
590-554-000-715.000 Employers FICA	14,910	6,558	9,657	9,657	10,513	10,513
590-554-000-719.000 Health Insurance	18,962	16,779	16,526	27,564	17,117	17,117
590-554-000-719.678 RX Drug Insurance	3,239	3,429	4,788	4,788	0	0
590-554-000-719.679 Health insurance Deductible	0	0	9,900	9,900	3,580	3,580
590-554-000-722.000 Pension-General	11,623	6,877	10,634	10,634	12,690	12,690
590-554-000-724.000 Unemployment Comp.	420	683	989	989	889	889
590-554-000-724.001 Workers Compensation	2,803	1,214	1,727	1,727	1,849	1,849
590-554-000-725.000 Other Fringe Benefits	359	-253	1,768	1,768	1,725	1,725
	229,079	140,613	190,670	201,472	185,788	185,788
Material and Supplies:						
590-554-000-726.000 Supplies	2,895	4,164	2,575	4,200	3,000	3,000
590-554-000-740.000 Operating Supplies	1,172	1,618	2,575	2,000	2,500	2,500
	4,067	5,782	5,150	6,200	5,500	5,500
Contractual and Other:						
590-554-000-719.001 Health Ins. - Retirees	0	8,825	7,712	9,740	9,740	9,740
590-554-000-808.000 Audit Fees	4,110	5,171	4,221	3,829	3,906	3,906
590-554-000-817.000 Consultant Services	11,134	17,657	15,000	8,000	15,000	15,000
590-554-000-818.000 Contractual Services	349	71	500	250	500	500
590-554-000-853.000 Telephone	5,245	5,666	6,386	6,386	6,386	6,386
590-554-000-861.000 Auto Allowance	575	219	200	200	200	200
590-554-000-873.000 Travel	0	0	200	200	200	200
590-554-000-880.000 Community Promotion	50,076	58,042	58,000	58,000	58,000	58,000
590-554-000-902.000 Advertising	234	1,701	2,000	600	2,000	2,000
590-554-000-930.000 Repairs & Maintenance	34	0	2,000	2,000	2,000	2,000
590-554-000-958.000 Memberships and Dues	186	171	600	600	750	750
590-554-000-960.000 Education & Training	400	370	1,500	1,500	3,500	3,500
590-554-000-962.000 Uncollectible Accts.	0	0	0	0	0	0
590-554-000-965.101 Admin.-General Fund	255,458	214,795	255,458	255,458	255,458	255,458
590-554-000-999.591 Cont.-Water Fund	193,551	182,978	207,211	217,011	208,750	208,750
	521,352	495,666	560,988	563,774	566,390	566,390
Capital Outlay :						
590-554-000-971.000 Depreciation	910,702	872,918	910,702	872,918	872,918	872,918
590-554-000-971.001 Depreciation - Mun. Assets	67,766	67,766	67,766	67,766	67,766	67,766
590-554-000-971.002 Depreciation - Other Assets	278,630	278,629	278,630	278,630	278,630	278,630
	1,257,098	1,219,313	1,257,098	1,219,314	1,219,314	1,219,314
Debt Service:						
590-554-000-995.000 Interest	30,438	26,669	22,863	22,863	18,375	18,375
590-554-000-996.000 Paying Agent Fees	413	275	1,000	275	275	275
	30,851	26,944	23,863	23,138	18,650	18,650
Administration	2,042,447	1,888,318	2,037,769	2,013,898	1,995,642	1,995,642

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 555 Capital Acquisitions

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Capital Outlay:						
590-555-000-982.006 Treatment Plant	105,092	121,161	100,000	100,000	100,000	100,000
	<u>105,092</u>	<u>121,161</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Capital Acquisitions	105,092	121,161	100,000	100,000	100,000	100,000

(591) WATER FUND

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

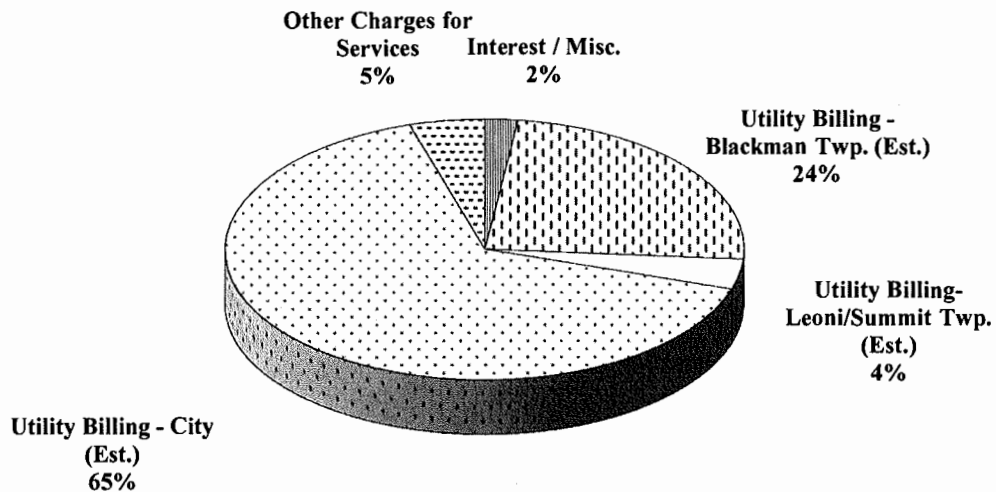
CHARACTER - The revenues generated from the Water system must be set aside as collected in accounts as designated by existing revenue bond ordinances. These revenues are pledged for the specific purposes and transferred in a manner specified by those ordinances.

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

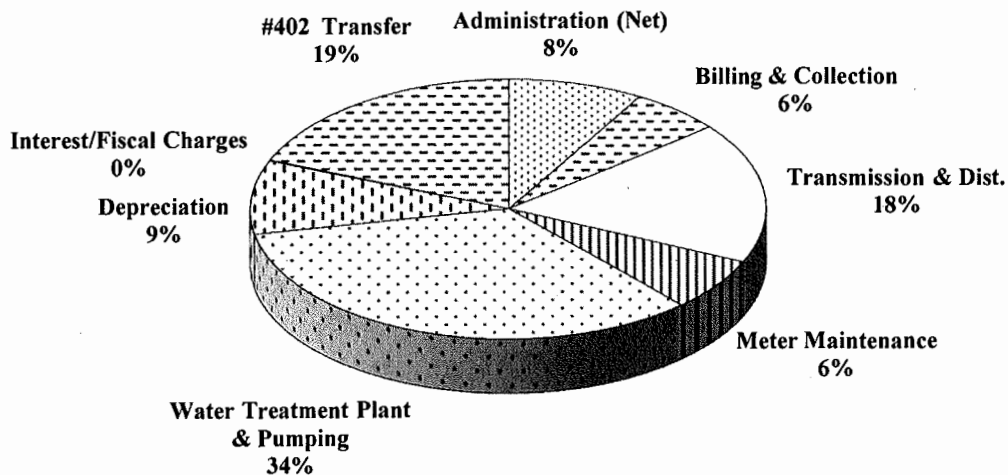
AUTHORITY - This Fund was established in fiscal year 1936/37 and meets the requirements of Ordinance No. 439 of the City of Jackson.

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Water Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2012/13 Adopted Budget
Water Fund
Estimated Changes in Cash Flow

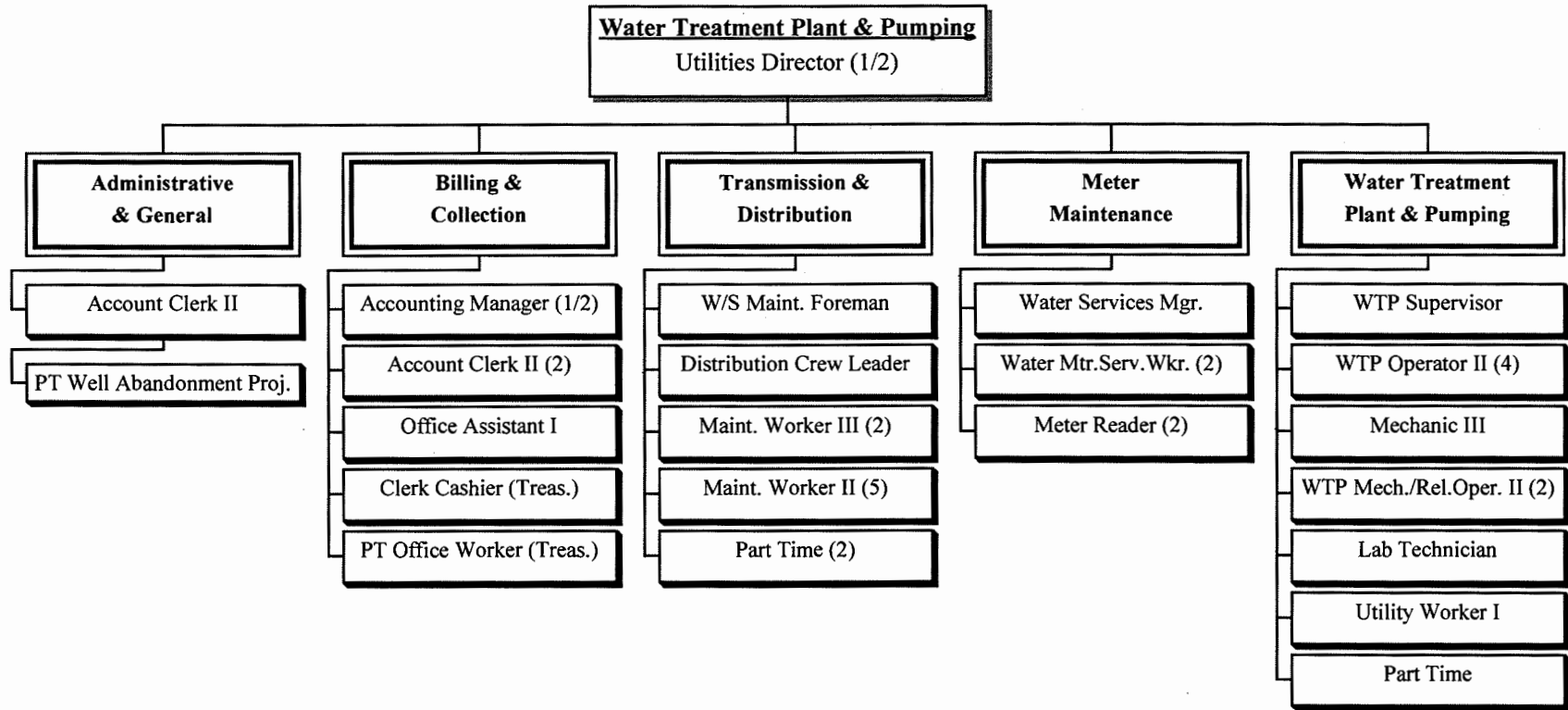
	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues:						
Charges For Goods & Services	5,822,336	6,603,186	6,370,069	6,914,712	7,105,692	7,105,692
Interest & Rents	28,213	25,086	30,000	16,000	10,000	10,000
Contributions From Other Funds	193,551	182,978	253,258	265,236	255,139	255,139
Miscellaneous	179,404	186,225	142,000	140,200	140,500	140,500
	<u>6,223,504</u>	<u>6,997,475</u>	<u>6,795,327</u>	<u>7,336,148</u>	<u>7,511,331</u>	<u>7,511,331</u>
Expenses:						
Administrative & General	2,770,662	2,346,128	2,453,185	2,867,085	2,925,003	2,925,003
Billing & Collection	387,103	363,201	457,187	482,246	463,888	463,888
Transmission & Distribution	863,195	910,810	1,336,187	1,439,805	1,416,449	1,416,449
Meter Maintenance	460,898	482,805	545,070	553,284	524,104	524,104
Water Treatment Plant & Pumping	1,920,368	2,289,684	2,673,659	2,646,614	2,698,811	2,698,811
	<u>6,402,226</u>	<u>6,392,628</u>	<u>7,465,288</u>	<u>7,989,034</u>	<u>8,028,255</u>	<u>8,028,255</u>
Revenues Over (Under) Expenses			(669,961)	(652,886)	(516,924)	(516,924)
Add: Depreciation			727,376	738,910	738,910	738,910
Less: Bond Principal Payments			(266,000)	(266,000)	(273,000)	(273,000)
Estimated Change in Working Capital			(208,585)	(179,976)	(51,014)	(51,014)
Estimated Working Capital (Unreserved) - Beginning of Year			3,033,747	3,033,747	2,853,771	2,853,771
Estimated Working Capital (Unreserved) - End of Year			<u>2,825,162</u>	<u>2,853,771</u>	<u>2,802,757</u>	<u>2,802,757</u>

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

Fund 591 Water Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
591-000-000-631.001 Turn On Charge	36,738	51,261	47,000	50,000	50,000	50,000
591-000-000-631.003 Water Service Repairs	5,437	0	1,500	500	500	500
591-000-000-631.004 Overtime Service Calls	2,906	2,474	3,000	200	200	200
591-000-000-632.003 Meter Shop	11,811	8,625	10,000	10,000	10,000	10,000
591-000-000-632.004 Time/Materials-City Depts.	4,746	328	4,000	500	500	500
591-000-000-632.005 Time/Materials-Others	13,536	22,334	15,000	11,000	11,000	11,000
591-000-000-642.002 Bulk Water Sale	11,840	18,760	10,000	18,000	18,000	18,000
591-000-000-642.003 Material Sold	2,181	800	1,000	3,500	3,500	3,500
591-000-000-642.004 Sale Of Scrap	2,506	600	2,000	1,500	1,500	1,500
591-000-000-649.000 Police Auction	8,810	1,343	0	0	0	0
591-000-000-650.001 New Water & Sewer Service	13,489	12,015	15,000	500	500	500
591-000-000-650.002 Hydrant Meter Use	1,000	2,932	4,000	2,200	2,200	2,200
591-000-000-650.010 Utility Billing	5,947,864	6,721,459	6,519,149	7,058,392	7,249,372	7,249,372
591-000-000-651.010 Utility Billing - NSF Fees	440	439	500	500	500	500
591-000-000-653.003 Billing Adjustments - Blackma	-230,127	-237,330	-260,000	-240,000	-240,000	-240,000
591-000-000-653.004 Billing Adjustments - Leoni	-2,031	-1,511	-2,080	-2,080	-2,080	-2,080
591-000-000-662.000 Penalties	120,523	135,770	140,000	140,000	140,000	140,000
591-000-000-664.000 Interest	28,213	25,086	30,000	16,000	10,000	10,000
591-000-000-673.000 Sale of Fixed Assets	12,190	0	0	0	0	0
591-000-000-685.000 Insurance Refund	0	4,760	0	0	0	0
591-000-000-685.677 Insurance Refund-W/C	47,945	44,350	0	0	0	0
591-000-000-698.000 Miscellaneous	2,126	2	2,000	200	500	500
591-000-000-699.589 Cont.-Storm Wtr Utily Fd	0	0	46,047	48,225	46,389	46,389
591-000-000-699.590 Cont.-Sewer Fund	193,551	182,978	207,211	217,011	208,750	208,750
Total Revenues	6,235,694	6,997,475	6,795,327	7,336,148	7,511,331	7,511,331

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



City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 556 Administrative & General

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
591-556-000-702.000 Termination Pay	17,743	8,868	0	0	0	0
591-556-000-706.000 Salaries and Wages	216,604	150,798	138,591	125,000	100,458	100,458
591-556-000-707.000 Wages-Temporary	0	474	20,000	20,000	20,000	20,000
591-556-000-709.000 Overtime	197	638	500	1,000	2,000	2,000
591-556-000-715.000 Employers FICA	16,106	11,939	12,179	11,169	9,406	9,406
591-556-000-719.000 Health Insurance	31,181	32,367	16,332	23,233	16,303	16,303
591-556-000-719.678 RX Drug Insurance	4,972	6,474	5,268	8,168	0	0
591-556-000-719.679 Health Insurance Deductible	0	0	11,100	0	3,248	3,248
591-556-000-722.000 Pension-General	14,619	11,582	10,192	11,605	7,576	7,576
591-556-000-724.000 Unemployment Comp.	675	837	1,245	1,162	854	854
591-556-000-724.001 Workers Compensation	1,482	1,131	793	777	309	309
591-556-000-725.000 Other Fringe Benefits	2,064	681	2,595	2,432	1,517	1,517
	305,643	225,789	218,795	204,546	161,671	161,671
Material and Supplies:						
591-556-000-726.000 Supplies	2,223	5,213	4,138	4,138	4,138	4,138
591-556-000-751.000 Gasoline	292	28	2,200	2,200	2,200	2,200
591-556-000-755.000 Safety Supplies	3,106	3,126	5,000	5,000	5,000	5,000
591-556-000-760.000 Medical Supplies	7	0	100	0	0	0
591-556-000-776.000 Custodial Supplies	399	0	425	425	425	425
	6,027	8,367	11,863	11,763	11,763	11,763
Contractual and Other:						
591-556-000-719.001 Health Insurance-Retirees	45,783	30,874	40,152	39,260	43,186	43,186
591-556-000-808.000 Audit Fees	2,479	2,158	2,158	2,116	2,158	2,158
591-556-000-818.000 Contractual Services	11,240	6,910	25,000	20,000	25,000	25,000
591-556-000-851.000 Radio Maintenance	8,076	3,952	3,580	4,000	4,120	4,120
591-556-000-853.000 Telephone	1,411	1,375	2,000	2,000	2,000	2,000
591-556-000-873.000 Travel	91	0	500	500	500	500
591-556-000-880.000 Community Promotion	50,000	58,000	58,000	58,000	58,000	58,000
591-556-000-900.000 Printing & Publishing	5,740	10,252	10,000	10,000	10,000	10,000
591-556-000-914.000 Insurance	54,814	55,265	55,265	65,143	65,143	65,143
591-556-000-914.001 Insurance-Deductible	2,054	5,680	10,000	10,000	10,000	10,000
591-556-000-921.000 Utilities-Gas	2,801	3,370	3,200	3,500	3,850	3,850
591-556-000-922.000 Utilities-Electricity	1,379	222	2,000	1,500	1,500	1,500
591-556-000-923.000 Utilities-Water	134	75	160	100	100	100
591-556-000-931.000 Building Maintenance	921	0	1,500	1,500	1,500	1,500
591-556-000-934.000 Office Equipment Maintenance	426	236	2,200	2,000	2,000	2,000
591-556-000-939.000 Vehicle Maintenance	805	284	1,000	1,000	1,000	1,000
591-556-000-958.000 Memberships and Dues	349	60	400	3,406	3,406	3,406
591-556-000-960.000 Education & Training	841	0	1,000	1,000	1,000	1,000
591-556-000-962.000 Uncollectible Accounts	12,809	2,010	12,809	12,809	12,809	12,809
591-556-000-965.101 Admin.-General Fund	231,025	198,879	235,000	235,000	235,000	235,000
591-556-000-966.000 Public Works O/H	0	6,265	5,000	8,300	8,300	8,300
591-556-000-967.000 Engineering O/H	0	8,106	6,000	12,505	12,505	12,505
591-556-000-999.402 Cont.-Water Equip. & Rep. Fd.	1,260,000	940,000	1,000,000	1,400,000	1,500,000	1,500,000
	1,693,178	1,333,973	1,476,924	1,893,639	2,003,077	2,003,077

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Capital Outlay:						
591-556-000-971.000 Depreciation	727,376	738,910	727,376	738,910	738,910	738,910
	<u>727,376</u>	<u>738,910</u>	<u>727,376</u>	<u>738,910</u>	<u>738,910</u>	<u>738,910</u>
Debt Service:						
591-556-000-995.000 Interest	38,438	39,089	17,927	17,927	9,282	9,282
591-556-000-996.000 Paying Agent Fees	0	0	300	300	300	300
	<u>38,438</u>	<u>39,089</u>	<u>18,227</u>	<u>18,227</u>	<u>9,582</u>	<u>9,582</u>
Administrative & General	<u><u>2,770,662</u></u>	<u><u>2,346,128</u></u>	<u><u>2,453,185</u></u>	<u><u>2,867,085</u></u>	<u><u>2,925,003</u></u>	<u><u>2,925,003</u></u>

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Personnel Schedule

Class Grade Position	# Positions		Budgeted Salaries & Wages
	Permanent	Temporary	
<i>Department: Water Fund-Administrative & General</i>			
<i>Fund-Activity: 591-556</i>			
305 Account Clerk II	1		44,304
PT Temp - (Well Abandmt. Project)		1	20,000
Activity Total	<u><u>1</u></u>	<u><u>1</u></u>	<u><u>64,304</u></u>
Add: Retiree Health Insurance Stipends			26,570
City Engineer/Dir. of PW (10%)			9,712
Public Works Assistant (10%)			11,011
DPW Office Assistant II (20%)			8,861
			<u><u>120,458</u></u>

City of Jackson
Fiscal Year 2012/13 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		66,686
303	Office Assistant I	1		40,040
303	Clerk Cashier (Treas.)	1		40,040
305	Account Clerk II	2		79,051
PT	Part Time - Office Worker (Treas.)		1	14,681
		5	1	240,498
Less: Allocation of 30% Accounting Manager To 641-440				-20,006
Allocation of 20% Accounting Manager To 642-449				-13,337
Add: Retiree Health Insurance Stipends				1,200
				208,355

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 558 Billing & Collection

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
591-558-000-702.000 Termination Pay	0	4,370	0	0	0	0
591-558-000-706.000 Salaries and Wages	187,173	122,007	189,461	189,461	193,674	193,674
591-558-000-707.000 Wages-Temporary	4,079	23,859	14,681	25,000	14,681	14,681
591-558-000-709.000 Overtime	321	6,615	3,000	3,000	4,000	4,000
591-558-000-715.000 Employers FICA	14,705	11,253	15,846	16,406	16,246	16,246
591-558-000-719.000 Health Insurance	49,465	32,558	38,336	45,037	41,067	41,067
591-558-000-719.678 RX Drug Insurance	9,751	6,896	12,031	16,600	0	0
591-558-000-719.679 Health Insurance Deductible	0	0	24,000	0	8,670	8,670
591-558-000-722.000 Pension-General	13,695	9,891	16,334	17,615	19,489	19,489
591-558-000-724.000 Unemployment Comp.	1,206	1,808	2,013	2,013	1,881	1,881
591-558-000-724.001 Workers Compensation	395	366	289	600	294	294
591-558-000-725.000 Other Fringe Benefits	708	519	4,673	4,000	4,404	4,404
	281,498	220,142	320,664	319,732	304,406	304,406
Material and Supplies:						
591-558-000-726.000 Office Supplies	5,968	13,471	12,846	13,000	15,000	15,000
591-558-000-730.000 Postage	20,214	35,026	27,000	40,000	42,000	42,000
591-558-000-776.000 Custodial Supplies	0	0	300	300	300	300
	26,182	48,497	40,146	53,300	57,300	57,300
Contractual and Other:						
591-558-000-719.001 Health Insurance-Retirees	3,992	4,035	4,440	4,440	4,884	4,884
591-558-000-808.000 Audit Fees	2,479	2,158	2,158	2,116	2,158	2,158
591-558-000-810.000 EPAY Costs	4,000	4,240	4,000	4,240	4,240	4,240
591-558-000-818.000 Contractual Services	14,587	41,914	17,375	31,355	22,564	22,564
591-558-000-853.000 Telephone	479	666	1,100	1,000	1,100	1,100
591-558-000-873.000 Travel	0	0	100	100	100	100
591-558-000-900.000 Printing & Publishing	1,607	-3,205	2,500	2,500	2,500	2,500
591-558-000-914.000 Insurance	5,420	5,466	5,466	6,442	6,442	6,442
591-558-000-921.000 Utilities-Gas	493	498	2,000	600	700	700
591-558-000-922.000 Utilities-Electricity	1,307	1,391	1,500	1,500	1,600	1,600
591-558-000-923.000 Utilities-Water	6	5	100	50	60	60
591-558-000-931.000 Building Maintenance	0	224	567	600	600	600
591-558-000-934.000 Office Equipment Maintenance	2,283	3,190	7,971	7,971	8,134	8,134
591-558-000-946.000 Office Equipment Rental	159	238	1,000	1,000	1,000	1,000
591-558-000-960.000 Education & Training	0	0	500	500	500	500
591-558-000-962.000 Uncollectible Accounts	25	25	100	100	100	100
591-558-000-965.101 Admin.-General Fund	34,521	29,717	35,000	35,000	35,000	35,000
	71,358	90,562	85,877	99,514	91,682	91,682
Capital Outlay:						
591-558-000-983.000 Office Equipment	3,440	4,000	9,500	8,700	9,500	9,500
591-558-000-984.000 Software	4,625	0	1,000	1,000	1,000	1,000
	8,065	4,000	10,500	9,700	10,500	10,500
Billing & Collection	387,103	363,201	457,187	482,246	463,888	463,888

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Water Fund-Transmission & Distribution</i>				
<i>Fund-Activity: 591-560</i>				
011	W & S Maintenance Foreman	1		54,676
305	Maintenance Worker II	5		200,767
306	Maintenance Worker III	2		93,350
307	Distribution Crew Leader	1		49,442
PT	Part Time		2	24,000
Activity Total		9	2	422,235
Add:	Allocation of Maintenance Worker II (50%) From 641-440			21,277
	Retiree Health Insurance Stipends			7,920
				451,432

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 560 Transmission & Distribution

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
591-560-000-702.000 Termination Pay	0	0	0	5,000	0	0
591-560-000-706.000 Salaries and Wages	320,939	340,692	425,063	425,063	427,432	427,432
591-560-000-707.000 Wages-Temporary	28,712	356	24,000	24,000	24,000	24,000
591-560-000-709.000 Overtime	12,731	22,925	50,850	50,850	52,025	52,025
591-560-000-715.000 Employers FICA	27,601	27,408	38,029	38,626	38,514	38,514
591-560-000-719.000 Health Insurance	85,432	108,215	85,624	120,514	106,464	106,464
591-560-000-719.678 RX Drug Insurance	15,730	24,312	27,304	36,690	0	0
591-560-000-719.679 Health Insurance Deductible	0	0	54,000	0	20,580	20,580
591-560-000-722.000 Pension-General	25,098	30,121	39,546	43,301	45,805	45,805
591-560-000-724.000 Unemployment Comp.	1,504	2,968	3,843	3,843	3,591	3,591
591-560-000-724.001 Workers Compensation	5,818	5,876	8,291	8,237	8,358	8,358
591-560-000-725.000 Other Fringe Benefits	359	1,647	10,212	9,506	9,528	9,528
	<u>523,924</u>	<u>564,520</u>	<u>766,762</u>	<u>765,630</u>	<u>736,297</u>	<u>736,297</u>
Material and Supplies:						
591-560-000-740.000 Operating Supplies	8,974	27,242	20,000	20,000	20,000	20,000
591-560-000-751.000 Gasoline	18,372	21,380	30,000	30,000	30,000	30,000
591-560-000-758.000 Laundry	2,036	1,359	3,000	3,000	3,000	3,000
591-560-000-759.000 Small Tools	4,083	4,497	7,957	7,957	7,957	7,957
591-560-000-781.000 Valve-Hydrant Supplies	87,228	58,426	150,000	150,000	150,000	150,000
	<u>120,693</u>	<u>112,904</u>	<u>210,957</u>	<u>210,957</u>	<u>210,957</u>	<u>210,957</u>
Contractual and Other:						
591-560-000-719.001 Health Insurance-Retirees	17,410	19,295	26,268	24,768	27,245	27,245
591-560-000-818.000 Contractual Services	72,022	88,849	120,000	187,500	187,500	187,500
591-560-000-853.000 Telephone	1,318	1,361	1,500	1,500	1,500	1,500
591-560-000-873.000 Travel	22	20	50	50	50	50
591-560-000-921.000 Utilities-Gas	4,685	3,069	5,000	3,500	4,000	4,000
591-560-000-922.000 Utilities-Electricity	1,747	679	2,500	2,000	2,000	2,000
591-560-000-923.000 Utilities-Water	130	73	250	200	200	200
591-560-000-931.000 Building Maintenance	251	2,564	4,000	4,000	4,000	4,000
591-560-000-933.000 Equipment Maintenance	2,562	0	15,000	15,000	15,000	15,000
591-560-000-936.000 Pavement Repairs	88,538	54,238	130,000	130,000	130,000	130,000
591-560-000-936.001 Main Breaks	85	0	0	0	0	0
591-560-000-939.000 Vehicle Maintenance	29,398	34,886	45,000	45,000	45,000	45,000
591-560-000-943.000 Equipment Rental	0	8,620	200	17,000	20,000	20,000
591-560-000-960.000 Education & Training	410	740	1,700	1,700	1,700	1,700
591-560-000-966.000 Public Works O/H	0	18,992	7,000	30,000	30,000	30,000
591-560-000-967.000 Engineering O/H	0	0	0	1,000	1,000	1,000
	<u>218,578</u>	<u>233,386</u>	<u>358,468</u>	<u>463,218</u>	<u>469,195</u>	<u>469,195</u>
Transmission & Distribution	863,195	910,810	1,336,187	1,439,805	1,416,449	1,416,449

City of Jackson
Fiscal Year 2012/13 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>				
012	Water Services Manager	1		58,929
304	Meter Reader	2		74,814
305	Water Meter Service Worker	2		88,608
Activity Total		5		222,351

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 564 Meter Maintenance

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
591-564-000-702.000 Termination Pay	2,109	8,516	0	0	0	0
591-564-000-706.000 Salaries and Wages	205,771	222,362	227,251	227,251	222,351	222,351
591-564-000-707.000 Wages-Temporary	467	180	0	0	0	0
591-564-000-709.000 Overtime	6,789	4,759	16,600	16,600	16,600	16,600
591-564-000-715.000 Employers FICA	16,438	17,940	18,654	18,655	18,279	18,279
591-564-000-719.000 Health Insurance	55,955	65,035	38,360	65,836	43,712	43,712
591-564-000-719.678 RX Drug Insurance	8,879	13,451	12,403	18,986	0	0
591-564-000-719.679 Health Insurance Deductible	0	0	27,000	0	10,380	10,380
591-564-000-722.000 Pension-General	16,396	19,458	20,824	22,459	23,706	23,706
591-564-000-724.000 Unemployment Comp.	928	2,014	1,830	1,830	1,710	1,710
591-564-000-724.001 Workers Compensation	3,513	3,892	3,601	3,601	3,943	3,943
591-564-000-725.000 Other Fringe Benefits	623	959	5,285	5,285	4,934	4,934
	317,868	358,566	371,808	380,503	345,615	345,615
Material and Supplies:						
591-564-000-726.000 Office Supplies	1,377	1,697	1,200	1,700	1,700	1,700
591-564-000-740.000 Operating Supplies	1,280	3,513	4,934	3,800	4,000	4,000
591-564-000-744.000 Uniform Allowance	788	292	1,475	1,475	1,475	1,475
591-564-000-751.000 Gasoline	9,620	10,144	14,000	14,000	14,000	14,000
591-564-000-758.000 Laundry	1,004	783	2,163	1,500	1,500	1,500
591-564-000-759.000 Small Tools	500	218	1,775	1,000	1,000	1,000
591-564-000-782.000 Materials	84,556	61,750	80,000	80,000	82,450	82,450
	99,125	78,397	105,547	103,475	106,125	106,125
Contractual and Other:						
591-564-000-719.001 Health Insurance-Retirees	19,451	20,901	22,152	23,578	25,936	25,936
591-564-000-818.000 Contractual Services	9,138	7,125	14,000	14,000	14,000	14,000
591-564-000-853.000 Telephone	1,242	1,407	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	2,418	3,069	3,500	3,500	3,500	3,500
591-564-000-922.000 Utilities-Electricity	1,632	382	2,800	2,800	2,800	2,800
591-564-000-923.000 Utilities-Water	130	73	160	160	160	160
591-564-000-931.000 Building Maintenance	752	1,087	1,803	1,803	1,803	1,803
591-564-000-933.000 Equipment Maintenance	0	0	3,400	3,400	3,400	3,400
591-564-000-939.000 Vehicle Maintenance	9,012	8,788	14,500	14,500	15,000	15,000
591-564-000-939.000 Memberships & Dues	0	0	0	165	165	165
591-564-000-960.000 Education & Training	130	70	1,500	1,500	1,700	1,700
591-564-000-966.000 Public Works O/H	0	2,940	2,000	2,000	2,000	2,000
	43,905	45,842	67,715	69,306	72,364	72,364
Meter Maintenance	460,898	482,805	545,070	553,284	524,104	524,104

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 591 Water Fund

Dept 565 Water Treatment Plant & Pumping

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
591-565-000-702.000 Termination Pay	13,756	19,470	0	0	0	0
591-565-000-706.000 Salaries and Wages	506,021	531,504	571,737	547,737	554,680	554,680
591-565-000-707.000 Wages-Temporary	2,606	0	18,000	18,000	18,000	18,000
591-565-000-709.000 Overtime	65,402	61,380	88,100	88,100	87,605	87,605
591-565-000-715.000 Employers FICA	44,601	46,472	51,853	50,019	50,512	50,512
591-565-000-719.000 Health Insurance	79,562	96,239	70,002	114,324	97,332	97,332
591-565-000-719.678 RX Drug Insurance	14,516	20,062	21,973	38,787	0	0
591-565-000-719.679 Health Insurance Deductible	0	0	45,000	0	19,720	19,720
591-565-000-722.000 Pension-General	43,577	50,007	56,089	56,089	63,244	63,244
591-565-000-724.000 Unemployment Comp.	1,834	3,837	4,209	4,209	3,933	3,933
591-565-000-724.001 Workers Compensation	9,391	8,977	11,473	10,154	10,146	10,146
591-565-000-725.000 Other Fringe Benefits	2,602	2,234	11,763	11,000	10,991	10,991
	783,868	840,182	950,199	938,419	916,163	916,163
Material and Supplies:						
591-565-000-740.000 Operating Supplies	1,879	3,220	2,400	3,220	3,220	3,220
591-565-000-743.001 Chemicals-Fluoride	39,160	31,373	33,950	33,950	33,700	33,700
591-565-000-743.002 Chemicals-Lime	363,420	412,835	408,395	408,395	431,613	431,613
591-565-000-743.003 Chemicals-Soda Ash	61,417	52,864	75,426	75,426	76,398	76,398
591-565-000-743.004 Chemicals-Caustic Soda	38,330	46,736	43,117	50,290	56,412	56,412
591-565-000-743.007 Chemicals-Phosphate	39,360	27,264	57,254	57,254	37,022	37,022
591-565-000-743.009 Chemicals-Chlorine	18,904	23,286	30,640	30,640	27,455	27,455
591-565-000-743.010 Ferric Chloride	32,984	23,534	28,094	28,094	28,094	28,094
591-565-000-748.000 Laboratory Supplies	20,031	23,193	26,500	26,500	27,825	27,825
591-565-000-749.000 Diesel Fuel	0	4,555	4,000	4,000	4,400	4,400
591-565-000-751.000 Gasoline	3,622	4,877	5,500	5,500	6,050	6,050
591-565-000-758.000 Laundry	2,620	2,571	3,400	3,400	3,500	3,500
591-565-000-759.000 Small Tools	3,834	977	1,400	1,400	1,400	1,400
591-565-000-760.000 Medical Supplies	0	0	100	100	0	0
591-565-000-776.000 Custodial Supplies	1,343	2,259	2,200	2,200	2,310	2,310
591-565-000-778.000 Equipment Maint. Supplies	31,624	34,848	36,540	36,440	37,869	37,869
	658,528	694,392	758,916	766,809	777,268	777,268
Contractual and Other:						
591-565-000-719.001 Health Insurance-Retirees	22,279	39,070	48,672	42,642	46,906	46,906
591-565-000-818.000 Contractual Services	59,236	244,831	441,452	361,952	402,061	402,061
591-565-000-818.001 Cont.Service-Well Field	3,883	0	5,500	5,500	5,775	5,775
591-565-000-818.003 Cont.Service-Pumping Station	1,419	-220	4,000	4,000	25,100	25,100
591-565-000-853.000 Telephone	3,332	3,330	3,350	3,350	3,518	3,518
591-565-000-873.000 Travel	895	510	1,300	1,300	300	300
591-565-000-921.000 Utilities-Gas	61,295	64,269	65,000	65,000	42,000	42,000
591-565-000-922.000 Utilities-Electricity	306,165	384,687	371,450	432,385	454,000	454,000
591-565-000-923.000 Utilities-Water	3,768	6,039	4,000	5,437	5,500	5,500

Continued

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 591 Water Fund

Dept 565 Water Treatment Plant & Pumping (Continued)

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Contractual and Other: (Cont'd.)						
591-565-000-931.000 Building Maintenance	5,609	4,446	3,300	3,300	3,800	3,800
591-565-000-939.000 Vehicle Maintenance	4,603	2,983	6,000	6,000	6,000	6,000
591-565-000-941.000 Rentals	4,300	4,300	4,300	4,300	4,300	4,300
591-565-000-958.000 Memberships and Dues	0	25	300	300	200	200
591-565-000-960.000 Education & Training	1,188	840	5,920	5,920	5,920	5,920
	<u>477,972</u>	<u>755,110</u>	<u>964,544</u>	<u>941,386</u>	<u>1,005,380</u>	<u>1,005,380</u>
Water Treatment Plant & Pumping	<u>1,920,368</u>	<u>2,289,684</u>	<u>2,673,659</u>	<u>2,646,614</u>	<u>2,698,811</u>	<u>2,698,811</u>

City of Jackson
Fiscal Year 2012/13 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		71,041
018	Utilities Director	1		89,772
302	Utility Worker I	1		41,933
306	Lab Technician	1		37,669
307	WTP Mechanic/Relief Operator II	2		92,416
308	WTP Operator II	4		209,580
308	Mechanic III	1		52,395
PT	Part Time		1	18,000
		<u>11</u>	<u>1</u>	<u>612,806</u>
Add:	Retiree Health Insurance Stipends			4,760
Less:	Utilities Director 50% to 590-554			-44,886
Activity Total				<u>572,680</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 2012/13 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 599 Parking Deck Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	260,076	260,451	256,932	257,235	257,235	257,235
Expenses	434,568	438,479	719,251	465,995	780,923	780,923
Excess of Revenues Over (Under) Expenses	(174,492)	(178,028)	(462,319)	(208,760)	(523,688)	(523,688)
Add: Depreciation	262,943	262,943	262,943	262,943	262,943	262,943
Increase (Decrease) in Working capital	88,451	84,915	(199,376)	54,183	(260,745)	(260,745)
Working Capital - Beginning of Year	869,249	957,700	1,042,615	1,042,615	1,096,798	1,096,798
Working Capital - End of Year	957,700	1,042,615	843,239	1,096,798	836,053	836,053

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

Fund 599 Parking Deck Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
599-000-000-653.007 Parking Permits (Brown)	250,028	253,000	250,000	252,968	252,968	252,968
599-000-000-664.000 Interest	9,242	6,601	6,932	4,267	4,267	4,267
599-000-000-685.677 Insurance Refund-W/C	806	850	0	0	0	0
Total Revenues	260,076	260,451	256,932	257,235	257,235	257,235

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 599 Parking Deck Fund
Dept 599 Parking Deck

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
599-599-000-706.000 Salaries and Wages	21,280	21,900	16,978	17,000	28,288	28,288
599-599-000-707.000 Temporary Wages	35	55	1,000	1,000	1,000	1,000
599-599-000-709.000 Overtime	7,304	8,080	6,500	7,035	7,500	7,500
599-599-000-715.000 Employers FICA	2,185	2,281	1,873	1,915	2,814	2,814
599-599-000-719.000 Health Insurance	3,720	4,337	2,121	3,074	3,980	3,980
599-599-000-719.678 RX Drug Insurance	726	999	598	830	0	0
599-599-000-719.679 Health Insurance Deductible	0	0	1,244	0	820	820
599-599-000-722.000 Pension-General	2,202	2,548	2,005	2,384	3,550	3,550
599-599-000-724.000 Unemployment Comp.	119	270	150	117	195	195
599-599-000-724.001 Workers Compensation	484	491	195	190	315	315
599-599-000-725.000 Other Fringe Benefits	361	443	277	277	460	460
	<u>38,416</u>	<u>41,404</u>	<u>32,941</u>	<u>33,822</u>	<u>48,922</u>	<u>48,922</u>
Material and Supplies:						
599-599-000-740.000 Operating Supplies	99	0	10,000	10,000	10,000	10,000
599-599-000-756.000 Miscellaneous Supplies	106	711	3,000	2,000	3,000	3,000
599-599-000-782.000 Materials	14,763	22,424	7,000	5,000	7,000	7,000
	<u>14,968</u>	<u>23,135</u>	<u>20,000</u>	<u>17,000</u>	<u>20,000</u>	<u>20,000</u>
Contractual And Other:						
599-599-000-808.000 Audit Fees	352	354	354	326	333	333
599-599-000-818.000 Contractual Services	18,848	12,439	15,178	40,000	45,178	45,178
599-599-000-818.690 Cont. Serv. - Forestry	445	0	300	0	0	0
599-599-000-853.000 Telephone	1,646	1,553	1,740	1,680	1,740	1,740
599-599-000-914.000 Insurance	8,903	8,912	8,912	9,623	9,623	9,623
599-599-000-914.001 Insurance-Deductible	0	503	0	0	0	0
599-599-000-920.000 Utilities	41,519	43,659	56,000	50,635	57,680	57,680
599-599-000-930.000 Repairs & Maintenance	2,910	719	10,000	10,000	10,000	10,000
599-599-000-931.000 Building Maintenance	0	148	1,000	1,000	1,000	1,000
599-599-000-943.000 Equip. Rental - Motor Pool	13,987	13,595	5,500	8,000	8,300	8,300
599-599-000-965.101 Admin.-General Fund	7,145	6,566	10,000	10,000	10,000	10,000
599-599-000-966.000 PW Overhead	12,937	12,142	13,266	13,266	14,166	14,166
599-599-000-967.000 ENG Overhead	9,549	10,407	6,117	7,700	16,038	16,038
	<u>118,241</u>	<u>110,997</u>	<u>128,367</u>	<u>152,230</u>	<u>174,058</u>	<u>174,058</u>
Capital Outlay :						
599-599-000-971.000 Depreciation	262,943	262,943	262,943	262,943	262,943	262,943
599-599-000-976.599 Parking Deck Repairs/Maint	0	0	275,000	0	275,000	275,000
599-599-000-977.000 Equipment	0	0	0	0	0	0
	<u>262,943</u>	<u>262,943</u>	<u>537,943</u>	<u>262,943</u>	<u>537,943</u>	<u>537,943</u>
Total Expenses	<u>434,568</u>	<u>438,479</u>	<u>719,251</u>	<u>465,995</u>	<u>780,923</u>	<u>780,923</u>

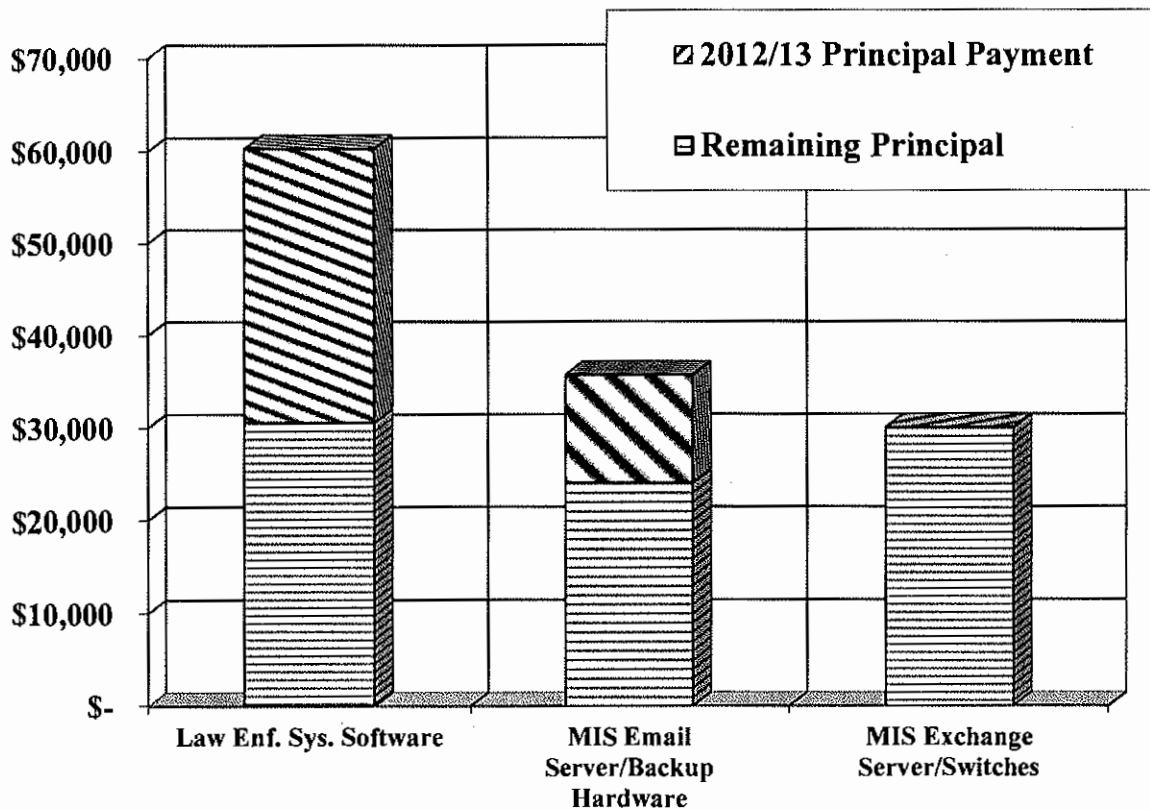
Internal Service Funds

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 2012/13 Adopted Budget
Internal Service Funds
Debt Summary

Fund#	Issue Name	Date Issued	Loan Amount	Principal Outstanding 6/30/2012	FY 2012/13		
					Principal	Interest	
663	1) Workers Compensation Fund Loan	10/1/2010	89,107	60,278	29,694	1,808	
663	2) Workers Compensation Fund Loan	9/14/2011	35,695	35,695	11,664	714	
663	3) Workers Compensation Fund Loan	8/1/2012	30,000	-	-	-	
Internal Service Fund Totals				\$ 154,802	\$ 95,973	\$ 41,358	\$ 2,522

- 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 2012/13 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 641 Public Works Administration Fund

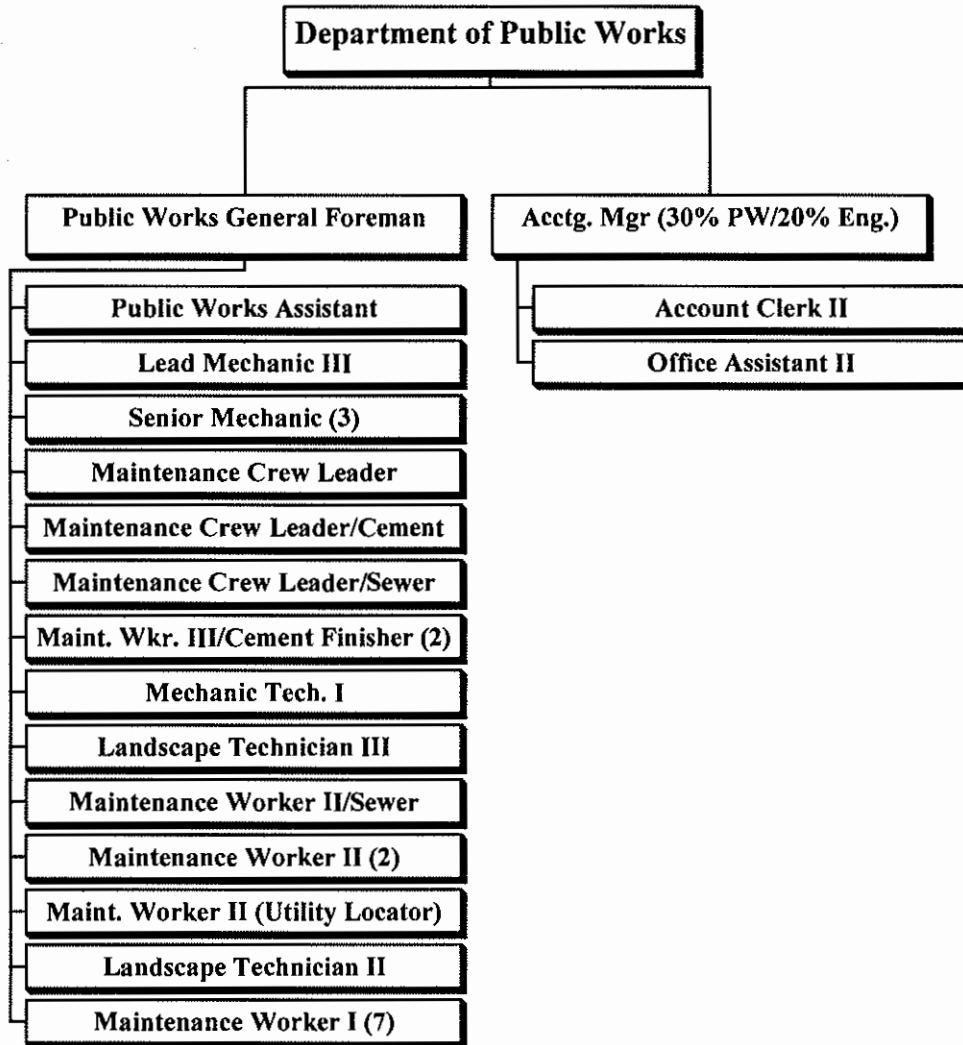
	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	590,012	590,823	599,558	615,153	630,499	630,499
Expenditures	551,565	484,985	599,558	603,153	624,499	624,499
Revenues Over (Under) Expenses			0	12,000	6,000	6,000
Estimated Working Capital - Beginning of Year			305,049	305,049	317,049	317,049
Estimated Working Capital - End of Year			305,049	317,049	323,049	323,049

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

Fund 641 Public Works Administration Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
641-000-000-626.000 Charges for Services	582,215	570,640	593,558	603,153	624,499	624,499
641-000-000-664.000 Interest	6,585	11,033	6,000	12,000	6,000	6,000
641-000-000-685.677 Insurance Refund - W/C	1,212	9,150	0	0	0	0
641-000-000-698.000 Miscellaneous	0	0	0	0	0	0
Total Revenues	590,012	590,823	599,558	615,153	630,499	630,499

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



City of Jackson
Fiscal Year 2012/13 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		55,053
011	Public Works General Foreman	1		62,612
304	Maintenance Worker I	7		280,609
305	Account Clerk II	1		33,819
305	Landscape Tech II	1		44,304
305	Maint. Worker II (Utility Locator)	1		42,553
305	Maintenance Worker II	2		87,427
305	Maintenance Worker II/Sewer	1		44,304
305	Office Assistant II	1		44,304
306	Landscaper Tech III	1		46,675
306	Maint. Worker III//Cement Finisher	2		93,350
306	Mechanic Tech. I	1		46,675
307	Maintenance Crew Leader	1		49,442
307	Maintenance Crew Leader/Cement	1		49,442
307	Maintenance Crew Leader/Sewer	1		49,442
309	Senior Mechanic	3		168,480
310	Lead Mechanic III	1		60,195
		<u>27</u>		<u>1,258,686</u>
Add: Allocation of 30% Accounting Manager from 591-558				20,006
Retirees Health Insurance Stipend				30,870
Less: Maintenance Worker II (Utility Locator) (50%) to 591-560				-21,277
Public Works Assistant (20%) to 591-556				-11,011
Public Works Assistant (20%) to 642-449				-11,011
Office Assistant II (20%) to 591-556				-8,861
Office Assistant II (10%) to 642-449				-4,430
Account Clerk II (10%) to 642-449				-3,382
Department Total				<u><u>1,249,590</u></u>

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 641 Public Works Administration Fund
Dept 440 Public Works Administration

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
641-440-000-702.000 Termination Pay	1,064	308	0	187	0	0
641-440-000-706.000 Salaries And Wages	260,488	213,927	287,915	244,424	255,563	255,563
641-440-000-707.000 Temporary Wages	39	585	0	0	0	0
641-440-000-709.000 Overtime	0	237	2,000	2,000	2,257	2,257
641-440-000-715.000 Employers FICA	19,936	16,526	22,178	18,866	19,723	19,723
641-440-000-719.000 Health Insurance	62,195	55,179	32,315	50,202	50,491	50,491
641-440-000-719.678 RX Drug Insurance	9,518	10,716	14,384	17,864	0	0
641-440-000-719.679 Health Insurance Deductible	0	0	3,359	300	10,095	10,095
641-440-000-722.000 Pension-General	17,900	16,444	22,224	19,980	22,513	22,513
641-440-000-724.000 Unemployment Comp.	950	1,257	2,108	1,757	1,725	1,725
641-440-000-724.001 Workers Compensation	3,015	2,641	6,012	5,011	5,265	5,265
641-440-000-725.000 Other Fringe Benefits	-5,108	-9,556	6,069	6,000	5,280	5,280
	369,997	308,264	398,564	366,591	372,912	372,912
Material And Supplies:						
641-440-000-726.000 Office Supplies	4,259	10,559	8,100	8,100	8,100	8,100
641-440-000-755.000 Safety Supplies	7,331	6,866	9,751	9,751	9,751	9,751
641-440-000-758.000 Laundry	3,623	3,031	4,750	4,750	4,750	4,750
641-440-000-782.000 Materials	3,323	5,225	8,474	8,474	8,474	8,474
	18,536	25,681	31,075	31,075	31,075	31,075
Contractual And Other:						
641-440-000-719.001 Health Insurance-Retirees	135,191	125,205	112,428	148,057	162,863	162,863
641-440-000-808.000 Audit Fees	459	461	461	377	385	385
641-440-000-818.000 Contractual Services	6,385	2,493	29,781	29,781	29,781	29,781
641-440-000-853.000 Telephone	3,402	3,034	4,000	4,000	4,000	4,000
641-440-000-873.000 Travel	0	0	200	200	200	200
641-440-000-914.000 Insurance	6,191	6,581	6,581	7,372	7,372	7,372
641-440-000-914.001 Insurance-Deductible	0	0	0	0	0	0
641-440-000-920.000 Utilities	4,230	6,349	6,000	7,032	7,243	7,243
641-440-000-924.000 Utilities-Heating	1,479	1,492	2,000	2,000	2,000	2,000
641-440-000-934.000 Office Equipment Maintenance	4,948	4,912	5,212	5,212	5,212	5,212
641-440-000-943.000 Equipment Rental - MP	0	75	0	0	0	0
641-440-000-946.000 Office Equipment Rental	190	140	300	300	300	300
641-440-000-958.000 Memberships & Dues	448	298	356	356	356	356
641-440-000-960.000 Education & Training	109	0	800	800	800	800
	163,032	151,040	168,119	205,487	220,512	220,512
Capital Outlay:						
641-440-000-984.000 Software	0	0	1,800	0	0	0
	0	0	1,800	0	0	0
Total Expenditures	551,565	484,985	599,558	603,153	624,499	624,499

(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 2012/13 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 642 Engineering Administration Fund

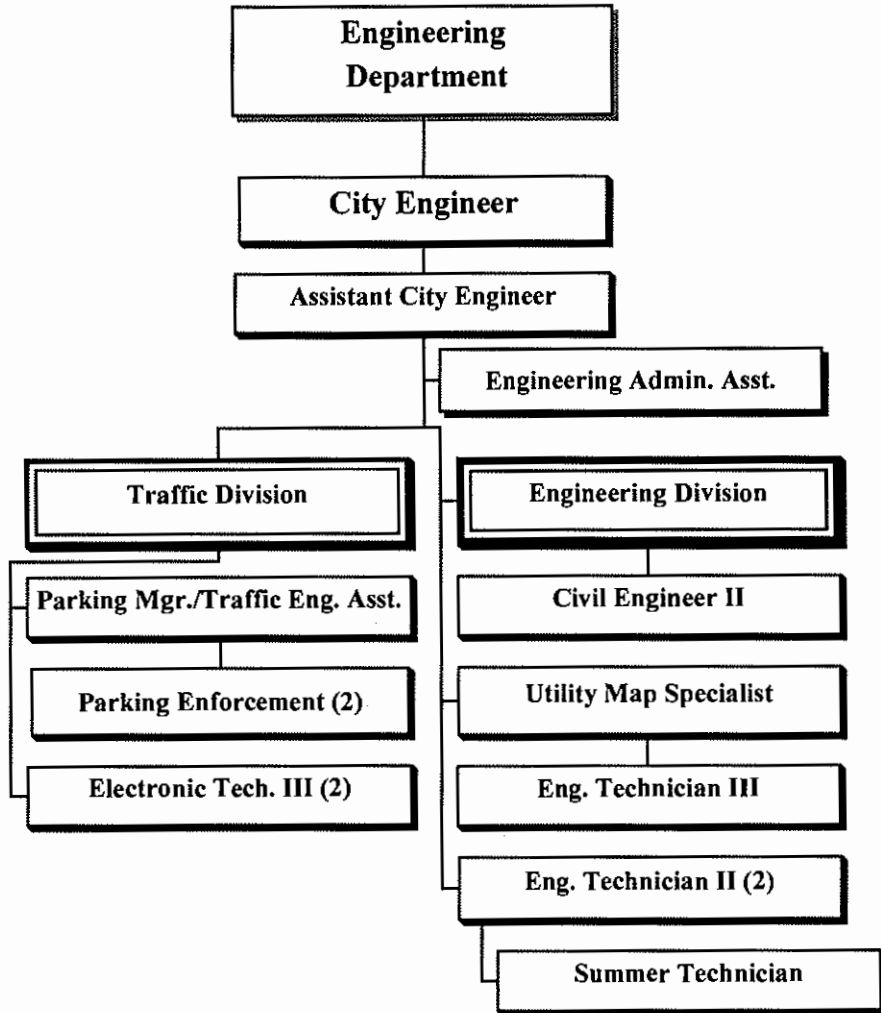
	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	384,491	315,692	381,343	315,947	425,765	425,765
Expenditures	321,807	373,157	381,343	404,774	422,241	422,241
Revenues Over (Under) Expenses			0	(88,827)	3,524	3,524
Estimated Working Capital - Beginning of Year			95,043	95,043	6,216	6,216
Estimated Working Capital - End of Year			95,043	6,216	9,740	9,740

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

Fund 642 Engineering Administration Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
642-000-000-626.000 Charges for Services	374,846	311,285	380,343	315,692	425,565	425,565
642-000-000-664.000 Interest	1,765	757	1,000	255	200	200
642-000-000-685.677 Insurance Refund - W/C	4,407	3,650	0	0	0	0
642-000-000-698.000 Miscellaneous	3,473	0	0	0	0	0
Total Revenues	384,491	315,692	381,343	315,947	425,765	425,765

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



City of Jackson
Fiscal Year 2012/13 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		59,153
011	Civil Engineer II	1		62,612
015	Assistant City Engineer	1		79,290
019	City Engineer	1		97,116
306	Engineering Technician II	2		93,350
307	Engineering Technician III	1		49,442
308	Electronic Technician III	2		105,194
309	Utility Map Specialist	1		48,521
PT	Summer Technicians		1	7,056
		10	1	601,734
Add:	Accounting Manager (20%) from 591-558			13,337
	Pension Coordinator/Engineering Admin. (50%) from 101-201			24,723
	Public Works Assistant (20%) from 641-440			11,011
	Retiree Stipends			27,960
	Department Total			678,765

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 2012/13 Adopted Budget
Expenditure Detail

Fund 642 Engineering Administration Fund
Dept 449 Engineering Office

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
642-449-000-702.000 Termination Pay	3,716	9,116	0	20,648	0	0
642-449-000-706.000 Salaries And Wages	165,648	170,269	173,378	173,378	196,420	196,420
642-449-000-707.000 Temporary Wages	0	336	0	0	0	0
642-449-000-709.000 Overtime	0	13.13	1,070	200	1,070	1,070
642-449-000-715.000 Employers FICA	12,398	14,018	13,345	14,858	15,108	15,108
642-449-000-719.000 Health Insurance	28,085	34,626	17,111	21,100	27,637	27,637
642-449-000-719.678 RX Drug Insurance	4,439	6,784	6,112	8,340	0	0
642-449-000-719.679 Health Insurance Deductible	0	0	12,709	851	5,692	5,692
642-449-000-722.000 Pension-General	11,011	13,058	14,898	15,987	19,591	19,591
642-449-000-724.000 Unemployment Comp.	507	1,172	1,533	877	1,355	1,355
642-449-000-724.001 Workers Compensation	1,308	1,515	1,996	2,211	2,190	2,190
642-449-000-725.000 Other Fringe Benefits	1,064	790	2,827	220	3,195	3,195
	228,176	251,697	244,979	258,670	272,258	272,258
Material And Supplies:						
642-449-000-726.000 Office Supplies	4,142	4,079	9,161	5,000	6,000	6,000
642-449-000-753.000 Survey Supplies	1,506	780	3,320	3,000	3,320	3,320
642-449-000-755.000 Safety Supplies	140	754	1,575	1,000	1,575	1,575
642-449-000-782.000 Materials	63	26	0	0	0	0
	5,851	5,639	14,056	9,000	10,895	10,895
Contractual And Other:						
642-449-000-719.001 Health Insurance-Retirees	24,544	45,771	48,084	59,460	59,460	59,460
642-449-000-808.000 Audit Fees	283	264	264	275	281	281
642-449-000-818.000 Contractual Services	1,191	2,047	2,500	5,000	2,500	2,500
642-449-000-853.000 Telephone	6,045	5,666	6,034	5,456	6,034	6,034
642-449-000-873.000 Travel	13	16	500	250	500	500
642-449-000-914.000 Insurance	2,586	2,380	2,380	3,222	3,222	3,222
642-449-000-920.000 Utilities	4,233	4,509	4,900	4,400	4,900	4,900
642-449-000-924.000 Utilities-Heating	1,487	1,493	3,000	2,000	3,000	3,000
642-449-000-933.000 Equipment Maintenance	4,537	7,275	9,000	7,727	9,000	9,000
642-449-000-934.000 Office Equipment Maintenance	1,256	1,303	3,456	2,714	3,456	3,456
642-449-000-943.000 Equipment Rental - MP	0	0	0	0	0	0
642-449-000-946.000 Office Equipment Rental	150	122	500	500	500	500
642-449-000-958.000 Memberships & Dues	2,388	2,012	1,990	1,990	1,990	1,990
642-449-000-960.000 Education & Training	633	150	1,600	1,000	1,600	1,600
642-449-000-965.101 Admin.-General Fund	23,356	21,906	24,000	24,000	24,000	24,000
	72,702	94,914	108,208	117,994	120,443	120,443
Capital Outlay:						
642-449-000-977.000 Equipment	0	0	0	6,010	4,545	4,545
642-449-000-983.000 Office Equipment	499	10,217	1,000	0	1,000	1,000
642-449-000-984.000 Software	14,579	10,690	13,100	13,100	13,100	13,100
	15,078	20,907	14,100	19,110	18,645	18,645
Total Expenditures	321,807	373,157	381,343	404,774	422,241	422,241

(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 2012/13 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 643 Local Site Remediation Revolving Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	189,610	175,257	165,000	80,894	81,522	81,522
Expenditures	5,713	0	201,000	267,402	201,000	201,000
Revenues Over (Under) Expenses			(36,000)	(186,508)	(119,478)	(119,478)
Estimated Working Capital - Beginning of Year			714,712	714,712	528,204	528,204
Estimated Working Capital - End of Year			678,712	528,204	408,726	408,726

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

Fund 643 Local Site Remediation Revolving Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
643-000-000-664.000 Interest	3,286	3,032	4,000	4,000	4,000	4,000
643-000-000-699.494 Contribution-BRA Fund	186,324	172,225	161,000	76,894	77,522	77,522
Total Revenues	189,610	175,257	165,000	80,894	81,522	81,522

Expenditure Detail

Fund 643 Local Site Remediation Revolving Fund

Dept 745 Brownfield Redevelopment Projects

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Contractual And Other :						
643-745-000-818.000 Contractual Services	5,606	0	200,000	20,000	200,000	200,000
643-745-000-818.004 Building Demolitions	0	0	0	52,500	0	0
643-745-000-956.000 Administration	107	0	1,000	1,000	1,000	1,000
643-745-000-962.000 Uncollectible Accounts	0	0	0	193,902	0	0
Total Expenditures	5,713	0	201,000	267,402	201,000	201,000

(661) Motor Pool & Garage Fund

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

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

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

City of Jackson Fiscal Year 2012/13 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 661 Motor Pool & Garage Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	1,248,501	1,258,468	1,341,764	1,330,781	1,337,049	1,337,049
Expenditures	1,472,758	1,528,128	1,467,285	1,551,212	1,779,246	1,779,246
Revenues Over (Under) Expenses			(125,521)	(220,431)	(442,197)	(442,197)
Add: Depreciation			319,610	312,662	312,662	312,662
Estimated Change in Working Capital			194,089	92,231	(129,535)	(129,535)
Estimated Working Capital - Beginning of Year			819,719	819,719	911,950	911,950
Estimated Working Capital - End of Year			<u>1,013,808</u>	<u>911,950</u>	<u>782,415</u>	<u>782,415</u>

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

Fund 661 Motor Pool And Garage Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
661-000-000-626.301 Charges for Services - Police	82,367	56,671	72,000	60,000	70,000	70,000
661-000-000-626.337 Charges for Services - Fire	81,458	58,813	70,000	70,000	70,000	70,000
661-000-000-626.591 Charges for Services - Water	38,269	42,833	38,000	40,000	45,000	45,000
661-000-000-626.642 Charges for Services - Eng.	6,702	8,971	9,000	9,000	9,000	9,000
661-000-000-649.000 Auction	5,005	5,112	0	0	0	0
661-000-000-664.000 Interest	8,420	4,489	5,000	3,068	3,000	3,000
661-000-000-669.000 Equipment Rental	955,915	969,255	1,091,870	1,116,899	1,118,087	1,118,087
661-000-000-669.001 Equipmt. Leases-Other Depts.	42,406	46,028	40,894	25,053	16,962	16,962
661-000-000-685.000 Insurance Refund	1,925	0	0	1,761	0	0
661-000-000-685.677 Insurance Refund-W/C	11,771	11,250	0	0	0	0
661-000-000-698.000 Miscellaneous	14,263	55,046	15,000	5,000	5,000	5,000
Total Revenues	1,248,501	1,258,468	1,341,764	1,330,781	1,337,049	1,337,049

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Expenditure Detail

Fund 661 Motor Pool And Garage Fund
Dept 454 Motor Pool

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Personal Services:						
661-454-000-702.000 Termination Pay	822	385	0	0	0	0
661-454-000-706.000 Salaries And Wages	297,816	281,075	318,340	315,631	319,332	319,332
661-454-000-707.000 Temporary Wages	45	27	0	0	0	0
661-454-000-709.000 Overtime	488	593	9,949	9,000	9,888	9,888
661-454-000-715.000 Employers FICA	22,616	21,350	25,114	24,857	25,185	25,185
661-454-000-719.000 Health Insurance	62,801	71,359	54,444	83,912	71,757	71,757
661-454-000-719.678 RX Drug Insurance	12,374	15,736	17,732	24,206	0	0
661-454-000-719.679 Health Insurance Ded.	0	0	36,036	0	14,348	14,348
661-454-000-722.000 Pension-General	22,856	23,887	28,036	29,899	32,659	32,659
661-454-000-724.000 Unemployment Comp.	1,030	1,901	2,659	2,469	2,502	2,502
661-454-000-724.001 Workers Compensation	5,834	5,684	7,583	7,538	7,638	7,638
661-454-000-725.000 Other Fringe Benefits	1,928	1,926	7,481	7,417	7,504	7,504
	428,610	423,923	507,374	504,929	490,813	490,813
Material And Supplies:						
661-454-000-726.000 Office Supplies	819	1,717	1,000	1,000	1,000	1,000
661-454-000-751.000 Gasoline	75,450	90,938	120,075	120,075	120,075	120,075
661-454-000-755.000 Safety Supplies	350	1,251	750	1,000	1,000	1,000
661-454-000-756.000 Miscellaneous Supplies	19,461	14,134	30,284	30,284	30,284	30,284
661-454-000-758.000 Laundry	1,285	1,169	1,400	1,400	1,400	1,400
661-454-000-759.000 Small Tools	5,691	9,813	10,000	10,000	19,600	19,600
661-454-000-782.000 Materials	241,607	209,710	245,173	265,559	245,173	245,173
	344,663	328,732	408,682	429,318	418,532	418,532
Contractual And Other:						
661-454-000-719.001 Health Insurance-Retirees	21,547	26,809	29,844	29,844	32,828	32,828
661-454-000-808.000 Audit Fees	996	1,198	1,198	1,156	1,179	1,179
661-454-000-818.000 Contractual Services	163,437	44,107	73,255	73,255	103,255	103,255
661-454-000-853.000 Telephone	1,339	842	1,500	1,500	1,500	1,500
661-454-000-873.000 Travel	128	28	200	200	200	200
661-454-000-914.000 Insurance	30,527	27,637	27,637	30,860	30,860	30,860
661-454-000-920.000 Utilities	23,525	18,487	30,000	30,000	30,000	30,000
661-454-000-933.000 Equipment Maintenance	1,400	6,469	5,000	5,000	5,000	5,000
661-454-000-943.000 Equipment Rental - MP	680	1,400	0	0	0	0
661-454-000-946.000 Office Equipment Rental	159	93	200	200	200	200
661-454-000-960.000 Education & Training	1,272	124	4,000	3,000	4,000	4,000
661-454-000-964.000 Refunds	100,000	300,000	0	0	0	0
661-454-000-965.101 Admin.-General Fund	34,865	35,617	34,685	35,617	35,617	35,617
	379,875	462,811	207,519	210,632	244,639	244,639
Capital Outlay:						
661-454-000-971.000 Depreciation	319,610	312,662	319,610	312,662	312,662	312,662
661-454-000-976.000 Building Addition	0	0	0	0	0	0
661-454-000-982.000 Machinery & Equipment	0	0	22,000	91,571	310,500	310,500
661-454-000-984.000 Software	0	0	2,100	2,100	2,100	2,100
	319,610	312,662	343,710	406,333	625,262	625,262
Total Expenditures	1,472,758	1,528,128	1,467,285	1,551,212	1,779,246	1,779,246

(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 2012/13 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 663 Equipment Revolving Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	75,071	23,798	72,136	55,300	43,880	43,880
Expenditures	75,071	23,798	72,136	55,300	43,880	43,880
Excess of Revenues Over (Under)						
Expenditures			0	0	0	0
Add: Proceeds of Loan			0	35,695	30,000	30,000
Depreciation			67,341	51,934	41,358	41,358
Less: Acquisition of fixed assets			0	(35,695)	(30,000)	(30,000)
Payment of loan principal			(67,341)	(51,934)	(41,358)	(41,358)
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 2012/13 Adopted Budget
Revenue Detail

Fund 663 Equipment Revolving Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
663-000-000-626.000 Charges For Goods/Service	75,071	23,798	72,136	55,300	43,880	43,880
Total Revenues	75,071	23,798	72,136	55,300	43,880	43,880

Expenditure Detail

Fund 663 Equipment Revolving Fund
Dept 326 Equipment Revolving

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Capital Outlay:						
663-326-000-971.000 Depreciation	71,558	22,432	67,341	51,934	41,358	41,358
	71,558	22,432	67,341	51,934	41,358	41,358
Debt Service:						
663-326-000-995.000 Interest	3,513	1,366	4,795	3,366	2,522	2,522
	3,513	1,366	4,795	3,366	2,522	2,522
Total Expenditures	75,071	23,798	72,136	55,300	43,880	43,880

(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 2012/13 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 677 Workers Compensation Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	304,029	294,217	265,000	296,640	280,000	280,000
Expenditures	692,156	554,658	208,650	133,786	133,798	133,798
Revenues Over (Under) Expenses	(388,127)	(260,441)	56,350	162,854	146,202	146,202
Working Capital - Beginning of Year	1,662,309	1,274,182	1,013,741	1,013,741	1,176,595	1,176,595
Working Capital - End of Year	<u>1,274,182</u>	<u>1,013,741</u>	<u>1,070,091</u>	<u>1,176,595</u>	<u>1,322,797</u>	<u>1,322,797</u>

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

Fund 677 Workers Compensation Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
677-000-000-664.000 Interest	55,487	47,237	30,000	45,000	45,000	45,000
677-000-000-685.000 Insurance Refund	8,947	26,121	10,000	41,640	25,000	25,000
677-000-000-699.101 Cont.-All Funds	239,595	220,859	225,000	210,000	210,000	210,000
Total Revenues	304,029	294,217	265,000	296,640	280,000	280,000

Expenditure Detail

Fund 677 Workers Compensation Fund

Dept 677 Workers Compensation Insurance

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
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	152	564	500	413	425	425
677-677-000-917.002 Workers Comp. Claims	129,191	6,894	150,000	80,000	80,000	80,000
677-677-000-917.003 Workers Comp. Fee	51,570	38,977	53,000	45,000	45,000	45,000
677-677-000-964.000 Refunds (W/C Contrib.)	508,206	500,000	0	0	0	0
677-677-000-965.101 Admin.-General Fund	3,037	8,223	5,000	8,223	8,223	8,223
	692,156	554,658	208,500	133,636	133,648	133,648
Total Expenses	692,156	554,658	208,650	133,786	133,798	133,798

(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 2012/13 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 678 Prescription Drug Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	764,031	756,824	810,300	896,050	356,050	356,050
Expenditures	844,516	861,265	864,600	885,541	395,250	395,250
Revenues Over (Under) Expenses	(80,485)	(104,441)	(54,300)	10,509	(39,200)	(39,200)
Working Capital - Beginning of Year	214,131	133,646	29,205	29,205	39,714	39,714
Working Capital - End of Year	133,646	29,205	(25,095)	39,714	514	514

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

Fund 678 Prescription Drug Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
678-000-000-664.000 Interest	368	29	300	50	50	50
678-000-000-685.000 Insurance Refund	0	0	0	0	0	0
678-000-000-685.678 Rebates & Refunds	20,113	9,220	10,000	30,000	15,000	15,000
678-000-000-699.101 Cont.-All Funds	743,550	747,575	800,000	866,000	216,000	216,000
678-000-000-699.679 Cont.-Health Care Ded. Fd.	0	0	0	0	125,000	125,000
Total Revenues	764,031	756,824	810,300	896,050	356,050	356,050

Expenditure Detail

Fund 678 Prescription Drug Fund
Dept 678 Prescription Drug

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Contractual And Other:						
678-678-000-808.000 Audit Fees	803	688	600	641	650	650
678-678-000-917.005 Prescription Drug Claims	805,611	827,009	826,000	863,000	381,600	381,600
678-678-000-917.006 Script Guide (TPA) Fee	30,102	25,568	30,000	13,900	5,000	5,000
678-678-000-965.101 Admin.-General Fund	8,000	8,000	8,000	8,000	8,000	8,000
678-678-000-999.736 Contrib.-Pub.Emp.Hlth.Care	0	0	0	0	0	0
	844,516	861,265	864,600	885,541	395,250	395,250
Total Expenses	844,516	861,265	864,600	885,541	395,250	395,250

(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 2012/13 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 679 Health Care Insurance Deductible Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	122,253	91,781	93,000	116,500	414,400	414,400
Expenditures	62,157	146,780	44,200	80,635	384,250	384,250
Revenues Over (Under) Expenses	60,096	(54,999)	48,800	35,865	30,150	30,150
Working Capital - Beginning of Year	398,852	458,948	403,949	403,949	439,814	439,814
Working Capital - End of Year	458,948	403,949	452,749	439,814	469,964	469,964

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

Fund 679 Health Care Insurance Deductible Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
679-000-000-664.000 Interest	1,836	2,531	3,000	1,200	3,000	3,000
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	120,417	89,250	90,000	115,300	411,400	411,400
Total Revenues	122,253	91,781	93,000	116,500	414,400	414,400

Expenditure Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Contractual And Other:						
679-679-000-808.000 Audit Fees	180	218	200	221	250	250
679-679-000-917.008 Health Deductible Claims	56,256	42,562	35,000	50,000	250,000	250,000
679-679-000-917.009 Admin. (TPA) Fees	1,721	0	5,000	2,500	5,000	5,000
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	0	0	125,000	125,000
679-679-000-999.680 Contrib.-Hlth Care Ded. Fire	0	0	0	23,914	0	0
679-679-000-999.736 Contrib.-Pub Emp Health	0	100,000	0	0	0	0
	62,157	146,780	44,200	80,635	384,250	384,250
Total Expenses	62,157	146,780	44,200	80,635	384,250	384,250

(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 2012/13 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 680 Health Care Insurance Deductible-Fire Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	150,118	176,059	170,000	191,264	0	0
Expenditures	204,080	150,404	163,500	152,912	0	0
Revenues Over (Under) Expenses	(53,962)	25,655	6,500	38,352	0	0
Working Capital - Beginning of Year	(10,045)	(64,007)	(38,352)	(38,352)	0	0
Working Capital - End of Year	<u>(64,007)</u>	<u>(38,352)</u>	<u>(31,852)</u>	0	0	0

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

Fund 680 Health Care Insurance Deductible - Fire Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
680-000-000-664.000 Interest	0	0	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	150,118	176,059	170,000	167,350	0	0
680-000-000-699.679 Contrib.-Hlth Care Ded.	0	0	0	23,914	0	0
Total Revenues	150,118	176,059	170,000	191,264	0	0

Expenditure Detail

Fund 680 Health Care Insurance Deductible - Fire Fund

Dept 680 Health Care Deductible - Fire

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Contractual And Other:						
680-680-000-808.000 Audit Fees	0	0	0	0	0	0
680-680-000-917.008 Health Deductible Claims	190,134	136,940	150,000	140,000	0	0
680-680-000-917.009 Admin. (TPA) Fees	13,946	13,464	13,500	12,912	0	0
680-680-000-965.101 Admin.-General Fund	0	0	0	0	0	0
	204,080	150,404	163,500	152,912	0	0
Total Expenses	204,080	150,404	163,500	152,912	0	0

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 2012/13 Adopted Budget Analysis of Changes in Fund Balance

Fund 702 County & School Tax Collection Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	19,354	15,452	35,000	16,000	20,000	20,000
Expenditures	19,354	15,452	35,000	16,000	20,000	20,000
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 2012/13 Adopted Budget
Revenue Detail

Fund 702 County & School Tax Collection Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
702-000-000-664.000 Interest	19,354	15,452	35,000	16,000	20,000	20,000
Total Revenues	19,354	15,452	35,000	16,000	20,000	20,000

Expenditure Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Contractual And Other:						
702-702-000-999.101 Cont.-General Fund	19,354	15,452	35,000	16,000	20,000	20,000
	19,354	15,452	35,000	16,000	20,000	20,000
Total Expenditures	19,354	15,452	35,000	16,000	20,000	20,000

(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 2012/13 Adopted Budget Analysis of Changes in Fund Balance

Fund 711 Cemetery Perpetual Maintenance Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	114,046	80,560	89,500	110,600	85,100	85,100
Expenditures	59,426	55,297	64,500	55,600	60,100	60,100
Excess of Revenues Over (Under) Expenditures	54,620	25,263	25,000	55,000	25,000	25,000
Fund Balance - Beginning of Year	1,766,142	1,820,762	1,846,025	1,846,025	1,901,025	1,901,025
Fund Balance - End of Year	1,820,762	1,846,025	1,871,025	1,901,025	1,926,025	1,926,025

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

Fund 711 Cemetery Perpetual Maintenance Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
711-000-000-642.000 Charges For Services-Sales	33,163	37,494	25,000	25,000	25,000	25,000
711-000-000-664.000 Interest	112	134	0	100	100	100
711-000-000-664.300 Interest - Madison	59,426	55,297	64,500	55,500	60,000	60,000
711-000-000-693.300 Gain/Loss On Sales - Madison	3,486	5,991	0	10,000	0	0
711-000-000-697.300 Unrealized Gain - Madison	17,859	-18,356	0	20,000	0	0
Total Revenues	114,046	80,560	89,500	110,600	85,100	85,100

Expenditure Detail

Fund 711 Cemetery Perpetual Maintenance Fund
Dept 711 Cemetery Trust

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Contractual And Other:						
711-711-000-956.300 Administration - Madison	8,857	9,130	9,500	9,600	9,800	9,800
711-711-000-999.101 Cont.-General Fund	50,569	46,167	55,000	46,000	50,300	50,300
	59,426	55,297	64,500	55,600	60,100	60,100
Total Expenditures	59,426	55,297	64,500	55,600	60,100	60,100

(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 2012/13 Adopted Budget Analysis of Changes in Fund Balance

Fund 718 Ella W. Sharp Endowment Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	80,513	44,654	85,050	80,102	82,000	82,000
Expenditures	40,822	40,724	45,050	40,925	42,800	42,800
Excess of Revenues Over (Under) Expenditures	39,691	3,930	40,000	39,177	39,200	39,200
Fund Balance - Beginning of Year	1,129,380	1,169,071	1,173,001	1,173,001	1,212,178	1,212,178
Fund Balance - End of Year	1,169,071	1,173,001	1,213,001	1,212,178	1,251,378	1,251,378

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

Fund 718 Ella W. Sharp Endowment Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
718-000-000-664.000 Interest	2,750	2,519	2,250	2,250	2,000	2,000
718-000-000-665.000 Bond Interest	37,328	37,458	42,000	37,926	40,000	40,000
718-000-000-666.000 Dividends	744	747	800	749	800	800
718-000-000-697.000 Unrealized Gain (Loss)	39,691	3,930	0	39,177	39,200	39,200
718-000-000-693.000 Gain/Loss On Sales	0	0	40,000	0	0	0
Total Revenues	80,513	44,654	85,050	80,102	82,000	82,000

Expenditure Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Contractual And Other:						
718-718-000-999.208 Cont.-Sharp Park Oper. Fd	40,822	40,724	45,050	40,925	42,800	42,800
	40,822	40,724	45,050	40,925	42,800	42,800
Total Expenditures	40,822	40,724	45,050	40,925	42,800	42,800

(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 2012/13 Adopted Budget Analysis of Changes in Fund Balance

Fund 731 Employees Retirement System Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	4,789,867	7,522,691	4,183,000	4,183,000	4,183,000	4,183,000
Expenditures	2,671,471	3,170,517	3,270,000	3,500,000	3,500,000	3,500,000
Excess of Revenues Over (Under) Expenditures	2,118,396	4,352,174	913,000	683,000	683,000	683,000
Fund Balance - Beginning of Year	27,166,075	29,284,471	33,636,645	33,636,645	34,319,645	34,319,645
Fund Balance - End of Year	29,284,471	33,636,645	34,549,645	34,319,645	35,002,645	35,002,645

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

Fund 731 Employees Retirement System Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
731-000-000-664.000 Interest	7,565	-286	8,000	8,000	8,000	8,000
731-000-000-666.000 Dividends	358,933	222,945	300,000	300,000	300,000	300,000
731-000-000-677.000 Employee Contributions	624,786	596,033	625,000	625,000	625,000	625,000
731-000-000-693.000 Gain/Loss On Sales	2,404,401	3,285,352	1,500,000	1,500,000	1,500,000	1,500,000
731-000-000-697.000 Unrealized Gain-Investments	643,743	2,666,666	1,000,000	1,000,000	1,000,000	1,000,000
731-000-000-699.101 Cont.-All Funds	750,439	751,981	750,000	750,000	750,000	750,000
Total Revenues	4,789,867	7,522,691	4,183,000	4,183,000	4,183,000	4,183,000

Expenditure Detail

Fund 731 Employees Retirement System Fund
Dept 731 Pensioners-General

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Contractual And Other:						
731-731-000-874.000 Retirement Benefits	2,395,262	2,893,947	3,000,000	3,200,000	3,200,000	3,200,000
731-731-000-956.000 Administration	181,396	194,517	170,000	200,000	200,000	200,000
731-731-000-964.000 Refunds	94,813	82,053	100,000	100,000	100,000	100,000
	2,671,471	3,170,517	3,270,000	3,500,000	3,500,000	3,500,000
Total Expenditures	2,671,471	3,170,517	3,270,000	3,500,000	3,500,000	3,500,000

(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 2012/13 Adopted Budget Analysis of Changes in Fund Balance

Fund 732 Policemen's & Firemen's Pension Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	1,205,520	1,362,195	885,000	872,000	971,431	971,431
Expenditures	1,129,730	1,098,494	1,040,000	1,040,000	990,000	990,000
Excess of Revenues Over (Under) Expenditures	75,790	263,701	(155,000)	(168,000)	(18,569)	(18,569)
Fund Balance - Beginning of Year	3,578,692	3,654,482	3,918,183	3,918,183	3,750,183	3,750,183
Fund Balance - End of Year	3,654,482	3,918,183	3,763,183	3,750,183	3,731,614	3,731,614

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

Fund 732 Policemen's & Firemen's Pension Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
732-000-000-664.000 Interest	33,271	31,320	40,000	30,000	30,000	30,000
732-000-000-666.000 Dividends	47,129	47,487	45,000	42,000	42,000	42,000
732-000-000-666.000 Gain/Loss On Sales	225,274	287,012	100,000	100,000	100,000	100,000
732-000-000-697.000 Unrealized Gain	177,309	496,376	200,000	200,000	200,000	200,000
732-000-000-699.101 Cont.-General Fund	722,537	500,000	500,000	500,000	599,431	599,431
Total Revenues	1,205,520	1,362,195	885,000	872,000	971,431	971,431

Expenditure Detail

Fund 732 Policemen's & Firemen's Pension Fund
Dept 732 Pensioners-Police/Fire

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Contractual And Other:						
732-732-000-874.000 Retirement Benefits	1,090,344	1,058,336	1,000,000	1,000,000	950,000	950,000
732-732-000-956.000 Administration	39,386	40,158	40,000	40,000	40,000	40,000
	1,129,730	1,098,494	1,040,000	1,040,000	990,000	990,000
Total Expenditures	1,129,730	1,098,494	1,040,000	1,040,000	990,000	990,000

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

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

CHARACTER - Membership to the plan is available to police officers and fire fighters who are regular City employees and were hired after July 1, 1973. Revenue for the Fund is derived from member contributions, City contributions, interest, dividends and other income from investments of the Pension Fund. Plan members contribute 7.5% of annual compensation. City contributions are funded by a tax levy approved by the voters on May 14, 1974. This contribution is 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 2012/13 Adopted Budget Analysis of Changes in Fund Balance

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

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	7,482,659	10,662,337	7,168,528	7,173,528	7,200,342	7,200,342
Expenditures	4,415,748	5,821,263	4,750,000	5,775,000	4,875,000	4,875,000
Excess of Revenues Over (Under) Expenditures	3,066,911	4,841,074	2,418,528	1,398,528	2,325,342	2,325,342
Fund Balance - Beginning of Year	26,718,963	29,785,874	34,626,948	34,626,948	36,025,476	36,025,476
Fund Balance - End of Year	29,785,874	34,626,948	37,045,476	36,025,476	38,350,818	38,350,818

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
733-000-000-664.000 Interest	297,675	274,829	325,000	280,000	280,000	280,000
733-000-000-666.000 Dividends	349,579	361,436	300,000	350,000	350,000	350,000
733-000-000-677.000 Employee Contributions	768,403	688,364	700,000	700,000	700,000	700,000
733-000-000-693.000 Gain/Loss On Sales	1,382,521	3,048,486	1,000,000	1,000,000	1,000,000	1,000,000
733-000-000-697.000 Unrealized Gain-Investments	1,427,950	3,516,422	2,000,000	2,000,000	2,000,000	2,000,000
733-000-000-699.101 Cont.-General Fund	3,256,531	2,772,800	2,843,528	2,843,528	2,870,342	2,870,342
Total Revenues	7,482,659	10,662,337	7,168,528	7,173,528	7,200,342	7,200,342

Expenditure Detail

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

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Contractual And Other:						
733-733-000-874.000 Retirement Benefits	4,124,302	5,153,102	4,400,000	5,400,000	4,500,000	4,500,000
733-733-000-956.000 Administration	262,894	303,592	275,000	300,000	300,000	300,000
733-733-000-964.000 Refunds	28,552	364,569	75,000	75,000	75,000	75,000
	4,415,748	5,821,263	4,750,000	5,775,000	4,875,000	4,875,000
Total Expenditures	4,415,748	5,821,263	4,750,000	5,775,000	4,875,000	4,875,000

(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 2012/13 Adopted Budget Analysis of Changes in Fund Balance

Fund 736 Public Employee Health Care Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	43,313	191,915	40,000	40,000	40,000	40,000
Expenditures	1,878	22,147	10,000	20,000	8,000	8,000
Excess of Revenues Over (Under) Expenditures	41,435	169,768	30,000	20,000	32,000	32,000
Fund Balance - Beginning of Year	376,905	418,340	588,108	588,108	608,108	608,108
Fund Balance - End of Year	418,340	588,108	618,108	608,108	640,108	640,108

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

Fund 736 Public Employee Health Care Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
736-000-000-664.000 Interest	0	0	0	0	0	0
736-000-000-697.000 Dividends	0	0	0	0	0	0
736-000-000-697.000 Unrealized Gain-Investments	43,313	91,915	40,000	40,000	40,000	40,000
736-000-000-699.679 Contrib.-HC Insurance Ded.	0	100,000	0	0	0	0
Total Revenues	43,313	191,915	40,000	40,000	40,000	40,000

Expenditure Detail

Fund 736 Public Employee Health Care Fund
Dept 747 Retirees Health

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Contractual And Other:						
736-747-000-956.000 Administration	1,878	22,147	10,000	20,000	8,000	8,000
	1,878	22,147	10,000	20,000	8,000	8,000
Total Expenditures	1,878	22,147	10,000	20,000	8,000	8,000

Special Assessment Funds

Special Assessment funds are used to account for the levying and subsequent collection of various special assessments (i. e. street, sidewalk, parking, sanitary sewer, storm sewer, etc.).

(895) Special Assessment Fund

PURPOSE - This Fund is used to account for special assessments levied to finance public improvements or services deemed to benefit only the properties against which the assessments are levied.

CHARACTER - Special assessment revenue and the corresponding receivable, representing the unpaid special assessments, are recorded at the time the assessment roll is confirmed. Monies are then transferred to the fund which incurred the charges being assessed. The Special Assessment Fund borrows the required monies necessary to make the above transfers from the Workers Compensation Fund (677). As the special assessments are collected these borrowings are repaid together with the interest earned on the special assessments at 6% annually.

AUTHORITY - This Fund was established on July 1, 1975, by City Commission Resolution on October 24, 1974.

City of Jackson Fiscal Year 2012/13 Adopted Budget Analysis of Changes in Fund Balance

Fund 895 Special Assessment Fund

	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 Adopted
Revenues	278,701	254,958	324,149	344,298	649,247	649,247
Expenditures	166,866	306,226	324,149	344,298	649,247	649,247
Excess of Revenues Over (Under) Expenditures	111,835	(51,268)	0	0	0	0
Fund Balance - Beginning of Year	(898,263)	(786,428)	(837,696)	(786,428)	(786,428)	(786,428)
Fund Balance - End of Year	(786,428)	(837,696)	(837,696)	(786,428)	(786,428)	(786,428)

City of Jackson
Fiscal Year 2012/13 Adopted Budget
Revenue Detail

Fund 895 Special Assessment Fund

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 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	111,835	-51,268	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.	130,216	214,107	202,464	158,951	404,522	404,522
895-000-000-672.203 Spec. Assessment-Local St.	0	92,119	84,741	137,125	195,666	195,666
895-000-000-672.586 Spec. Assessment-Parking	36,650	0	36,944	48,222	49,059	49,059
Total Revenues	278,701	254,958	324,149	344,298	649,247	649,247

Expenditure Detail

Fund 895 Special Assessment Fund
Dept 895 Special Assessments

Account Description	2009/10 Actual	2010/11 Actual	2011/12 Budget	2011/12 Projected	2012/13 Proposed	2012/13 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	130,216	214,107	202,464	158,951	404,522	404,522
895-895-000-999.203 Cont.-Local Street Fund	0	92,119	84,741	137,125	195,666	195,666
895-895-000-999.586 Cont.-Parking Assessment Fd.	36,650	0	36,944	48,222	49,059	49,059
	166,866	306,226	324,149	344,298	649,247	649,247
Total Expenditures	166,866	306,226	324,149	344,298	649,247	649,247