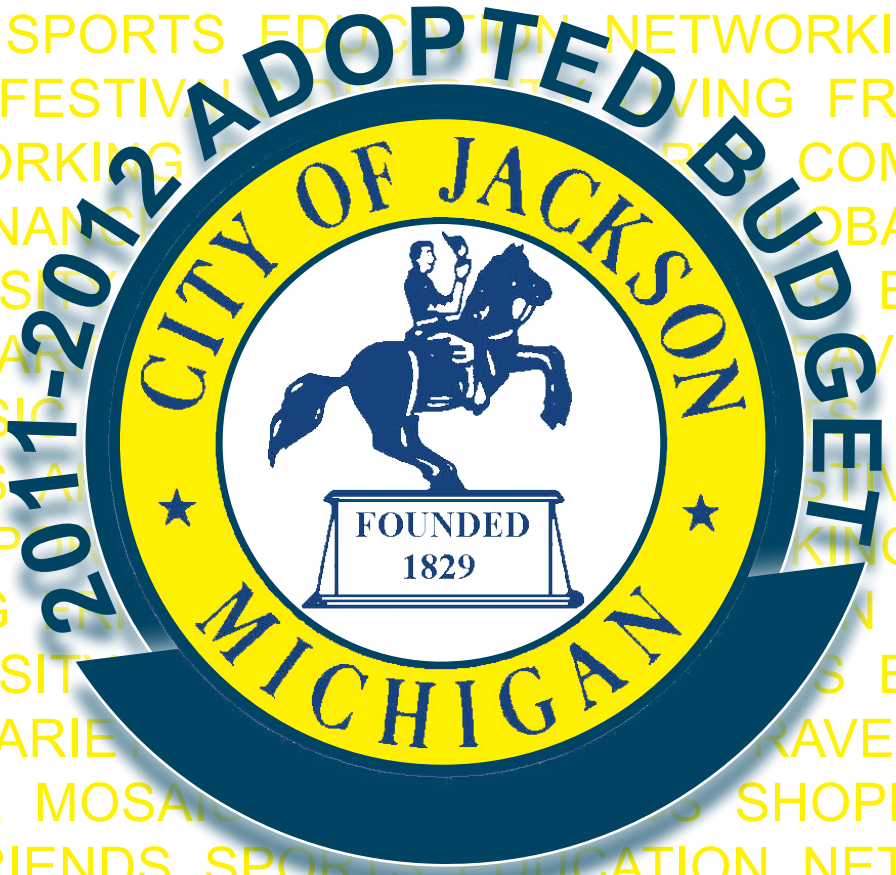


CITY OF JACKSON

2011- 2012 ADOPTED BUDGET





CITY OF JACKSON, MICHIGAN

Adopted Budget

For The Fiscal Year Ended June 30, 2012

INTRODUCTORY SECTION

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Table of Contents

	Page
Introductory Section:	
Table of Contents	1-4
Organizational Chart	5
List of Principal Officials	6
Budget Highlights for 2011/12	7-13
Budget Summary	14-15
Computation of Tentative 2011 City Tax Base	16
Ad Valorem Taxable Values - Ten Year Trends	17
Comparison of Millage Rates For Fiscal Years 2010/11 and 2011/12	18
Chart - City Millage Rates - Ten Year Trends	19
 Budget Resolutions:	
Annual Budget Resolution	20-28
 General Fund:	
Fund Resume	29
General Fund - Revenues & Expenditures (Chart)	30
Summary of Revenues, Expenditures and Changes in Fund Balance	31
General Fund Revenues By Department	32-36
General Fund Expenditures By Function/Department	37-38
Expense Detail:	
City Council	39
Charter Review Committee	40
Administrative Hearings Bureau	41
City Manager	42-43
City Clerk - Elections	44-45
Finance	46-47
City Assessor	48-49
City Attorney	50-51
City Clerk	52-53
Personnel	54
Purchasing	55
City Treasurer	56-57
City Income Tax Administration	58-59
Management Information Services	60-61
City Hall & Grounds	62-63
Cemeteries	64
Unallocated	65
Police Department:	
Police Department Summary	66
Police Department Activity Personnel Chart	67
Police (General)	68-69
Police Youth Services-JPS	70
STEP Grant	71-72
J.C.C.A.E. Grant	72-73
Consortium Training/In-Service Training/MCOLES Training/HSG/ARRA	74-77

Table of Contents

(Continued)

	<u>Page</u>
General Fund:(Cont'd.)	
Expense Detail:(Cont'd.)	
Fire Department:	
Fire Department Activity Personnel Chart	78
Fire Suppression	79-80
Public Safety - Unallocated	81
Planning	82
Office of Emergency Measures	83
Department of Public Works & Engineering:	
Public Works and Engineering Summary	84
Tax Property Maintenance	85
Civic Affairs	86-87
Drains at Large	88
Storm Drain Construction	89
Grounds Maintenance	90
Sidewalk Construction	91
Street Lighting	92
Weed Control	93
Forestry	94
Parks, Recreation & Grounds:	
Parks, Recreation & Grounds Summary	95
Parks, Recreation & Grounds Activity Personnel Chart	96
Parks, Recreation & Grounds Administration	97-98
Parks & Facilities Maintenance	99-100
Lt. Nixon Memorial Park	101
Sharp Park Swimming Pool	102
Historical District	103
Human Relations	104
Contributions to Other Funds	105
Special Revenue Funds:	
Major Street Fund	106-117
Local Street Fund	118-127
Ella W. Sharp Park Operating Fund	128-132
Land Acquisition Fund	133-134
Housing Initiative Fund	135-136
Public Improvement Fund	137-138
Building Department Fund	139-142
Budget Stabilization Fund	143-144
Drug Law Enforcement Fund	145-146
Project Safe Neighborhoods Initiative Grant	147-149
Byrne JAG Grant Fund	150-156
COPS - CHRP Grant Fund	157-158
LAWNET Grant Fund	159-163
Lead Hazard Control Grant Fund	164-166
Neighborhood Stabilization Grant Fund	167-168
Waterfront Redevelopment Grant Fund	169-170
2008 Brownfield Assessment Grant Fund	171-172

Table of Contents

(Continued)

	<u>Page</u>
Special Revenue Funds:(Cont'd.)	
Recreation Activity Fund	173-175
JPS Recreation Millage Program Fund	176-178
2008 Brownfield Revolving Loan Fund	179-181
Debt Service Funds:	
Debt Summary (Table/Chart)	182
Michigan Urban Land Assembly Loan Debt Service Fund	183-184
2003 MTF Bond Debt Service Fund	185-186
City Hall Debt Service Fund	187-188
Building Authority Debt Service Fund	189-190
2001 DDA TIF Debt Service Fund	191-192
2011 DDA TIF Refunding Debt Service Fund (Pending)	193-194
2002 BRA TIF Debt Service Fund	195-196
2007 BRA TIF Refunding Debt Service Fund	197-198
Capital Project Funds:	
Capital Projects Fund	199-202
Water Equipment and Replacement Fund	203-206
Sanitary Sewer Maintenance Fund	207-209
Sanitary Sewer Replacement Fund	210-212
Wastewater Equipment Replacement Fund	213-214
Brownfield Redevelopment Authority Fund	215-216
Downtown Development Authority Project Fund	217-218
Enterprise Funds:	
Debt Summary (Table/Chart)	219
Ella W. Sharp Park Golf Practice Center Fund	220-221
Auto Parking System Fund	222-224
Parking Assessment Fund	225-227
Storm Water Utility Fund	228-230
Sewer Fund	231-246
Water Fund	247-261
Parking Deck Fund	262-264
Internal Service Funds:	
Debt Summary (Table/Chart)	265
Public Works Administration Fund	266-270
Engineering Administration Fund	271-275
Local Site Remediation Revolving Fund	276-277
Motor Pool & Garage Fund	278-280
Equipment Revolving Fund	281-282
Workers Compensation Fund	283-284
Prescription Drug Fund	285-286
Health Care Insurance Deductible Fund	287-288
Health Care Insurance Deductible - Fire Fund	289-290

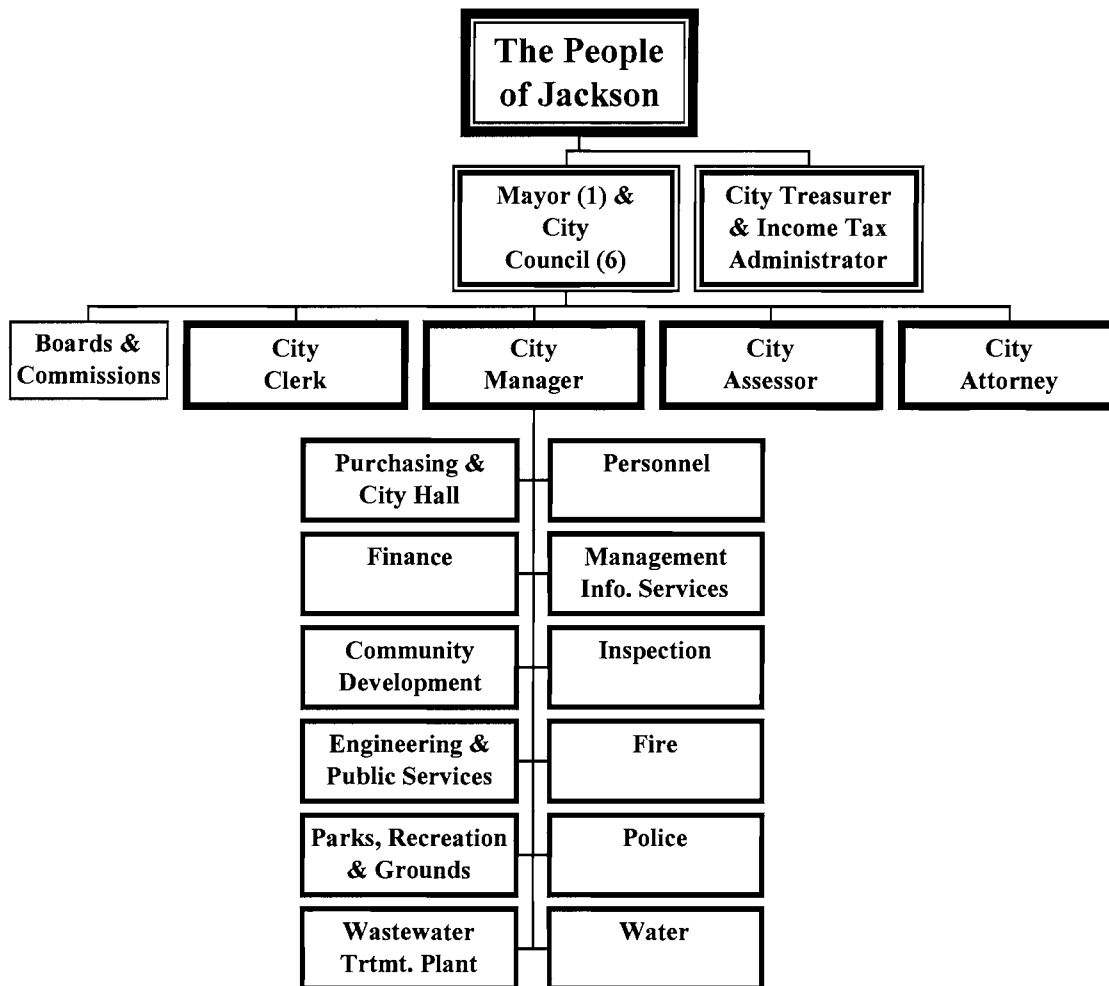
Table of Contents

(Continued)

	<u>Page</u>
Trust & Agency Funds:	
County & School Tax Collection Fund	291-292
Cemetery Perpetual Maintenance Fund	293-294
Ella W. Sharp Endowment Fund	295-296
Employees Retirement System Fund	297-298
Policemen's and Firemen's Pension Fund	299-300
Policemen's and Firemen's Pension - Act 345 Fund	301-302
Public Employee Health Care Fund	303-304
Special Assessment Funds:	
Special Assessment Fund	305-306



City of Jackson, Michigan Organizational Chart



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



CITY COUNCIL

Karen F. Dunigan, Mayor

Carl L. Breeding	1st Ward
Robert B. Howe	2nd Ward
Daniel P. Greer	3rd Ward
Kenneth E. Gaiser	4th Ward
Andrew R. Frounfelker	5th Ward
John R. Polaczyk	6th Ward

CITY OFFICIALS

Laurence R. Shaffer, City Manager (Effective July 1, 2011)
Warren D. Renando, City Manager (Through June 30, 2011)

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
Brandon Ransom (County)	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 2011/12

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, 2011, and ending June 30, 2012.

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 25** - Submission of the City Manager's Proposed Budget to the City Council.
- May 10** - Public Hearing on the Budget
- May 24** - Adoption of the Budget

FUND OVERVIEW

General Fund

The projected fund balance for June 30, 2012 is \$ 601,149 or 3.2 % 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 over \$2.2 million in budgeted surplus, or 11.7 % 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 has reduced staffing levels in nearly all expenditure functions in an effort to deal with the loss of revenues associated with the Governor's proposed cuts that will eliminate all of approximately \$ 2.1 million of the City's statutory revenue sharing. In addition, the City's income tax revenues are just beginning to show signs of increasing after a \$ 1.2 million decline in fiscal year 2010 when income taxes had declined to levels not seen since 1997. Property taxes continue to fall as a result of the City's tax base decline from \$ 623 million in taxable value to \$ 590 million – a decrease of 5.3 %. The Governor has indicated that incentives in the form of statutory revenue sharing will be available to those communities that demonstrate “Best Practices” in the areas of 1) accountability and transparency, 2) service sharing and consolidation and 3) employee compensation. It is the City's goal to begin taking steps to meet the criteria necessary to qualify for these incentives to every extent possible.

FUND OVERVIEW (Continued)

Major Street and Local Street Funds

Approximately \$3.3 million in street and bridge construction is included in the Major and Local Street Funds' budgets as well as over \$1 million in street and bridge maintenance for 2011/12.

Public Improvement Fund

Funding of Major and Local Street Construction (\$469,237) and Capital Projects Fund requests (\$ 465,000) make up the bulk of funding uses from the Public Improvement Fund.

Capital Projects Fund

Inter-City Trail improvements and expansion (\$ 200,000) and improvements to the Sharp Park Golf Course (\$185,000) comprise the two largest capital projects for 2011/12. The Inter-City Trail project anticipates one-half of the cost to come from available grant funds and the Sharp Park Golf Course improvements also, although not reflected in the budget proposed, expect a substantial portion of its funding to come from donations. Other projects include Bloomfield Park Improvements (\$ 140,000), which anticipates one-half of its funding to come from a state grant, completion of the Under the Oaks Park Improvements (\$ 35,000), Ash Tree Removal and Replanting (\$25,000) and Parks Improvements-Citywide (\$ 50,000).

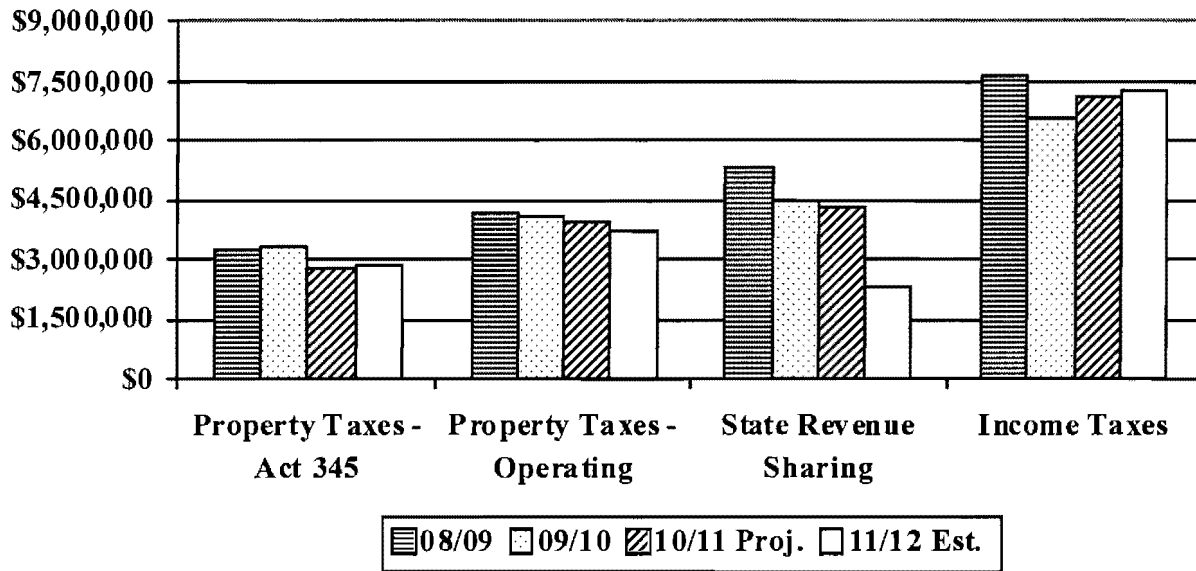
Sewer and Water Funds

Previously, water rates have 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). Rates for a typical residential water and sewer user have increased 9.7% this fiscal year. The scheduled water rate increase for fiscal year 2012 is 10.6% and 9.3 % for the sewer rate, or an average rate increase for both of 10.1%.

REVENUES

- General operating property tax revenues are projected to decrease approximately 4.5% largely as a result of a decline in the taxable value of the ad valorem roll as well as industrial facilities tax included in the City's tax base. These decreases are also net of captured taxes for the DDA and various brownfield projects. No Headlee rollback is anticipated. The City's Act 345 tax levy, used to fund the Policemen's and Firemen's Pension - Act 345 Fund, will increase slightly, by \$70,728, as a result of the increase in the actuarially computed contribution requirement. The actual Act 345 millage rate will increase from 4.85 to 5.25 mills due largely to the decline in tax base.
- The Adopted Budget projects no statutory state revenue sharing distributions for 2012. This amounts to a decrease of over \$ 2.1 million based on fiscal year 2011 projected distributions. The City will continue to receive constitutional revenue sharing in the estimated amount of \$ 2.25 million. In retrospect, the City received nearly \$6.7 million in total state revenue sharing distributions in fiscal year 2011.
- Income taxes are projected to show modest recovery from fiscal year 2010. The current unemployment rate as of February, 2011 of 15.4% reflects a decline of nearly one-fourth of the corresponding rate from one year ago of 20.2%. In addition, employment levels have increased to 14,087 from 13,736 for the same time period – an increase of 351 workers employed, or 2.6%. Actual income tax collections through March of this year are over \$500,000 above the collections through the same time a year ago. Considering all these factors, the income tax revenue amount for the current fiscal year is projected to reach \$ 7.1 million which reflects a \$ 580,000 increase over last fiscal year. Income taxes are estimated to continue to increase to \$ 7.25 million for next fiscal year which represents a 2.1 % increase over the current projection.

REVENUES (Continued)



EXPENSES

GENERAL FUND

Legislative & General Government

- A 9.7% decrease from current 09/10 actual expenditures. Included are no wage increases for the MAPE bargaining unit (contract expires 6/30/11) and a 2% wage reduction for non-union employees. Health insurance and self-insured prescription rates used in the budget estimates for 2011/12 reflect a 10% increase over the current year for all affected employees.
- Reduction in the Mayor and City Council salaries per recent LOCC recommendation.
- Reduction of Deputy City Attorney back to part-time (30 hours per week).
- The consolidation of the Personnel Department, as of 4/25/11, with the County. The City will continue to pay the Labor Relations Technician directly and will share in the costs of the Director of Human Resources and her Deputy. The current Personnel and Communications Assistant position will be eliminated when the consolidation becomes effective 4/25/11. The County will provide for all normal office expenses with the exception of specific computers and equipment unique to the City. Estimated savings are expected to approximate \$ 120,000 annually.
- The elimination of the Manager of Information Technology position. Discussions are beginning with the County in this area also and may result in shared services with the resultant cost savings in the next few months.
- The elimination of on part-time maintenance position in the City Hall & Grounds activity.
- The reduction of expenditures in the Cemeteries activity to eliminate expenditures that are not currently offset by related revenues. This activity, as well as the Forestry activity, will now be under the Engineering and Public Works Department. Estimated savings is approximately \$ 226,000 annually. Existing positions that have not been vacated by retirements or resignations will be transferred to public works and may be reassigned in accordance with other department job requirements. Some layoffs may occur after September 30, 2011.
- 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

- An 8.6% overall decrease from current projected 2010/11 expenditures. The Police Department's General Fund adopted budget has declined nearly \$ 1.21 million, or 14.2%, from actual expenditure levels of fiscal year 2010.
- Budgeted staffing levels within the General Fund that have been reduced from those current levels are as follows:
 - A reduction of 2 Detective positions – from 5 to 3.
 - A reduction of 10 Patrol Officer positions – from 37 to 27. This includes the elimination of the JPS Youth Services activity staffing.
 - A reduction of 2 Communication Specialist positions – from 6 to 4.
 - A reduction of 1 Data Processing Clerk position – from 4 to 3.
- In addition, there has been a reduction in the staffing of the various Police Grant Funds (ARRA/Byrne/JAG/JNET) of 1 Sergeant position and 1 Patrol Officer position leaving 1 Patrol Officer position under ARRA/JNET.
- The staffing of the COPS CHRP Grant (Fund #269) remains unchanged with 3 Patrol Officers.
- Proposed funding for contractual service with Net Transcripts to provide report transcribing - \$37,620.
- First 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.
- The elimination of all capital outlay including the previously routine annual replacement of four patrol vehicles.

Fire Department

- A 28.5% overall decrease from current projected 2010/11 expenditures. Proposed expenditures have declined nearly \$ 1.6 million, or 32.2%, since fiscal year 2010.
- Budgeted staffing levels within the General Fund that have been reduced from those current levels are as follows:
 - Elimination of the Fire Chief position. The Deputy Chief position, previously vacant, now reports to the Police Chief.
 - A reduction of 1 Assistant Chief position – from 2 to 1.
 - A reduction of 6 Fire Captain positions – from 9 to 3.
 - A reduction of 3 Fire Motor Driver positions – from 9 to 6.
 - A reduction of 6 Firefighter positions – from 12 to 6.
 - Elimination of the Account Clerk II position.
- Some savings realized through the closing of two fire stations during the current fiscal year in the area of building maintenance and utilities.
- The Fire Administration Activity as well as the Prevention and Training Activity have been consolidated into the Fire Suppression Activity.

Other Public Safety

- The City's scheduled contribution to the Police and Fire Pension (old plan) in the current year is \$ 717,329 and was scheduled to increase to \$ 752,253 in fiscal year 2012 based on the City Actuary's recommendation. In light of the City's financial situation, alternative funding scenarios for these fiscal years as well as through 2030 were developed that would lessen the current financial impact on the General Fund without materially affecting the funding of the Plan over the subsequent years to follow. Discussions with the Police and Fire Pension Board resulted in lowering these contributions to \$ 500,000 for both fiscal year 2011 and 2012.
- 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.
- Day-to-day staffing of the Planning Activity (101-401) and possibly the Historical District Commission Activity (101-803) will become the responsibility of the Community Development Department beginning in fiscal year 2012. The Proposed Budget includes funding for the City to remain a member of Region II Planning Commission.
- Includes continued contribution to the County for the City's one-half share of the joint Emergency Measures Office (101-426).

EXPENSES (Continued)

Public Works/Engineering

- The Cemetery and Forestry activities have been transferred to the Engineering and Public Works Department effectively with the resignation of the City Forester on April 25, 2011. Other positions that will be eliminated include the Office Assistant II and a Landscape Technician I position, both due to retirements in the current fiscal year. The current projected expenditures for those two activities are over \$ 925,000. Projected expenditures for fiscal year 2012, however, will be reduced significantly to just over \$ 372,000. The existing work crews are being transferred to Public Works and will continue to be used for those activities as well as other Public Works activities as funding allows.
- 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.
- The Drains at Large (101-445) and the Storm Drain Construction (101-446) activities have been eliminated in the General Fund and all future related work will become part of the newly established Storm Water Utility Fund # 589.
- A recent audit of the street light utility charges has resulted in a refund of \$ 192,500 covering portions of the current fiscal year as well as fiscal year 2010 and 2009. This refund has been recorded as revenue to the extent that it represents a prior year adjustment.
- At the request of the City Manager, the City Engineer is researching ways to reduce street light utilities by 10%. The Proposed Budget reflects this reduction.

Recreation and Culture

- As indicated above, the Cemetery and Forestry activities have been transferred to the Engineering and Public Works Department effectively with the resignation of the City Forester on April 25, 2011.
- Continued CDBG funding for the King Center Summer Program in the amount of \$40,000.
- The City will be entering the second year of its parks consolidation efforts with the County.
- The elimination of one of the Parks & Facilities Supervisor positions through retirement. The City will utilize existing personnel and seasonal help to the extent possible to perform the necessary work.
- Inclusion of the second of three payments for the purchase of a truck with plow in the Parks and Facilities Maintenance Activity (# 101-697).
- Continued discussions regarding the shortening of the Sharp Park Pool season in an effort to reduce its subsidy needed to operate have resulted in community donations that will likely be sufficient to restore that pool's season to its previous length. In the event, however, that major repairs would be required to keep the pool open the City would need to determine its continued operation.

Contributions to Other Funds

- Continued operating subsidies to the Sharp Park Operating Fund in the reduced amount of \$15,000. 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 exceed \$ 140,000; however, reductions in expenditures have significantly reduced this amount to that indicated above.
- The Building Department Fund subsidy, which in past years has been in the range of \$ 120,000 to \$ 200,000, continues to be eliminated with the adoption of the new fee schedule last year. These new fees are intended to make the Building Inspection Department operate on self-supporting basis with no General Fund subsidy.

MAJOR STREET FUND

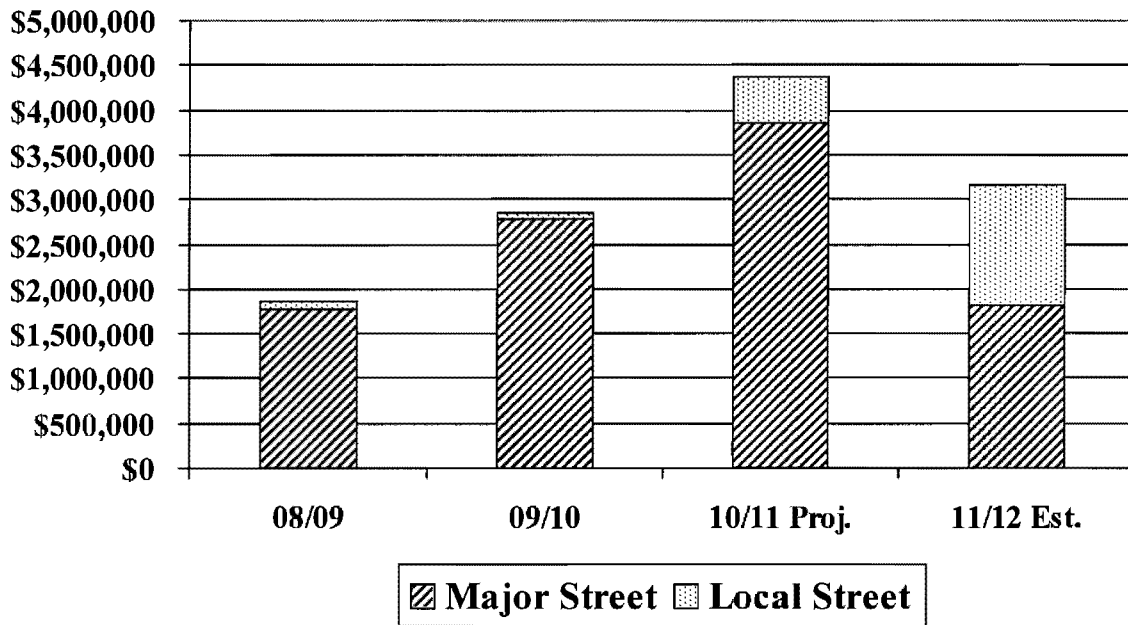
The Major Street Fund budget will provide for street and bridge construction (including State Highway Construction) totaling over \$1.8 million in 2011/12. The most significant project is Ganson: Wisner to Jackson, which accounts for over \$ 1.35 million of this amount, or 74%. Other projects include Fourth: Morrell to Michigan as well as some smaller projects (see page 83 and 90 for detail).

EXPENSES (Continued)

LOCAL STREET FUND

Among the various street construction projects planned in the Local Street Fund for 2011/12 are the Wilkins: Jackson to Francis projects and the Durand: South End to Morrell (a complete list of budgeted projects is on page 95). Of the total budget for street construction of \$ 1,344,420, nearly \$ 943,000 is being financed with CDBG funds.

A graphical summary of Major Street and Local Street expenditures for construction since fiscal year 2008/09 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 \$465,000 to provide funding for various capital improvement projects (see page 172 in the Capital Project Funds section for listing). Also budgeted for fiscal year 2011/12 are transfers in the amount of \$459,740 to the Major Street Fund and \$9,497 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 83, 90 and 95 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 Inter-City Trail improvements and expansion (\$ 200,000), improvements to the Sharp Park Golf Course (\$185,000) and the Bloomfield Park Improvements (\$ 140,000) comprise the largest capital projects for 2011/12. A summary of this and other projects for both fiscal year 2010/11 and 2011/12 can be seen on page 172.

EXPENSES (Continued)

SEWER FUND

Budgeted Sanitary Sewer Replacement Fund (#405) projects will total \$ 745,500 in fiscal year 2011/12. Details for these specific projects can be found on page 183. Two of the larger projects are the E. Michigan Sewer Lining Project (\$ 264,000) and Wilkins: Jackson to Francis St. (\$ 158,000).

Continuation of improvements to the wastewater treatment plant will include various upgrades/replacements to the piping, concrete and electrical systems estimated to cost \$1.5 million split between this fiscal year and next. Pumping station improvements are estimated to cost \$ 255,000 in fiscal year 2012.

As indicated previously, sewer rates are scheduled to increase for FY 2012 by 9.3% for a typical residential homeowner.

WATER FUND

The Water Department continues its replacement of lead water services and obsolete water mains with the estimated amount for fiscal year 2012 totaling \$1,063,000. A listing of the streets that are budgeted for water main replacements can be found on page 176.

Other capital improvements scheduled for 2010/11 include two 24" valves outside the WTP (\$ 65,000), meter replacement (\$ 241,000), continuation of the wellhead protection programs and replacement of a snow plow pickup 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 will have only two principal payments remaining - \$ 266,000 in fiscal year 2012 and \$ 273,000 in fiscal year 2013 – and all bonded debt will be retired.

Water rates have 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 the current fiscal year and are scheduled to be increased 10.6 % for fiscal year 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,



Warren D. Renando
City Manager

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Budget Summary

	Projected Beginning Balance	Revenues	Expenditures	Projected Ending Balance
General Fund	\$ 759,003	\$ 18,655,281	\$ 18,813,135	\$ 601,149
Special Revenue Funds:				
Major Street	210,466	3,912,693	4,103,574	19,585
Local Street	29,942	2,007,167	2,025,824	11,285
Ella Sharp Park Operating	7,938	677,950	675,998	9,890
Land Acquisition	1,635	50,000	50,000	1,635
Housing Initiative Fund	0	15,000	15,000	0
Public Improvement	293,615	1,057,500	1,145,597	205,518
Building Department	3,830	554,520	558,342	8
Budget Stabilization	1,603,500	16,000	16,000	1,603,500
Drug Law Enforcement	79,181	31,250	45,517	64,914
Byrne Jag Grant	0	167,386	167,386	0
COPS - CHRP Grant	0	196,246	196,246	0
LAWNET Grant	1,145	35,475	35,475	1,145
Neighborhood Stabilization Grant	0	265,000	265,000	0
2008 Brownfield Assessment Grant	0	25,000	25,000	0
Recreation Activity	97,210	300,500	245,706	152,004
JPS Recreation Millage Program	25,513	240,000	239,000	26,513
2008 Brownfield Revolving Loan	0	96,200	96,200	0
	2,353,975	9,647,887	9,905,865	2,095,997
Debt Service Funds:				
2003 Michigan Transportation Fund Bond	7	283,235	283,235	7
City Hall	7,349	657,500	653,071	11,778
Building Authority	3,351	133,360	133,360	3,351
2001 DDA TIF	637	550	550	637
2011 DDA TIF Refunding	0	5,624,828	5,624,828	0
2002 BRA TIF	2,273	637,703	637,703	2,273
2007 BRA TIF Refunding	100	446,529	446,529	100
	13,717	7,783,705	7,779,276	18,146
Capital Projects Funds:				
Capital Projects Fund	8,449	635,000	635,000	8,449
Water Equipment & Replacement	1,627,397	1,014,000	1,698,995	942,402
Sanitary Sewer Maintenance	0	517,165	517,165	0
Sanitary Sewer Replacement	1,993,528	663,000	745,500	1,911,028
Wastewater Equipment Replacement	2,695,667	643,000	1,095,000	2,243,667
Brownfield Redevelopment Authority	3,046,237	1,272,500	1,342,648	2,976,089
Downtown Development Authority Project	(124,736)	1,046,602	539,069	382,797
	9,246,542	5,791,267	6,573,377	8,464,432
Enterprise Funds:				
Sharp Park Golf Practice Center	24,096	68,200	58,315	33,981
Auto Parking System	2,059	28,250	22,478	7,831
Parking Assessment	78,217	91,839	150,043	20,013
Storm Water Utility	130,350	773,000	792,148	111,202
Sewer	2,473,726	5,171,900	5,760,602	1,885,024
Water	2,290,263	6,795,327	7,030,184	2,055,406
Parking Deck Fund	967,390	256,932	456,308	768,014
	5,966,101	13,185,448	14,270,078	4,881,471

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Budget Summary

	Projected Beginning Balance	Revenues	Expenditures	Projected Ending Balance
Internal Service Funds:				
Public Works Administration	218,786	617,445	617,445	218,786
Engineering Administration	150,745	385,888	385,888	150,745
Local Site Remediation Revolving	514,681	165,000	201,000	478,681
Motor Pool & Garage	709,298	1,341,764	1,155,116	895,946
Equipment Revolving Fund	0	72,136	72,136	0
Workers' Compensation	775,468	265,000	208,650	831,818
Prescription Drug	79,259	810,300	864,600	24,959
Heath Care Insurance Deductible	507,729	93,000	44,200	556,529
Heath Care Insurance Deductible - Fire	(57,507)	170,000	163,500	(51,007)
	2,898,459	3,920,533	3,712,535	3,106,457
Trust & Agency Funds:				
County & School Tax Collection	0	35,000	35,000	0
Cemetery Perpetual Maintenance	1,845,763	89,500	64,500	1,870,763
Ella W. Sharp Park Endowment	1,208,963	85,050	45,050	1,248,963
Employees Retirement System	32,697,471	4,183,000	3,270,000	33,610,471
Policemen's & Firemen's Pension	4,316,810	885,000	1,040,000	4,161,810
Policemen's & Firemen's Pension - Act 345	34,158,674	7,168,528	4,750,000	36,577,202
Public Employee Health Care Fund	548,340	40,000	10,000	578,340
	74,776,021	12,486,078	9,214,550	78,047,549
Special Assessment Funds:				
Special Assessment	(898,263)	324,149	324,149	(898,263)
	(898,263)	324,149	324,149	(898,263)
GRAND TOTAL	\$ 95,115,555	\$ 71,794,348	\$ 70,592,965	\$ 96,316,938

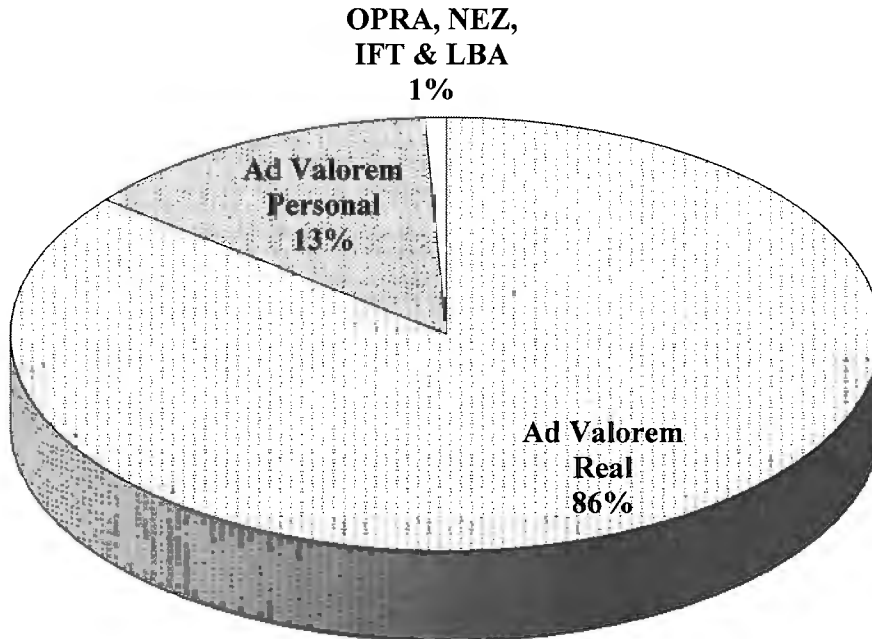
NOTE: Balances shown are fund balances except for Enterprise and Internal Service Funds, which are working capital balances.

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Computation of Tentative 2011 City Tax Base

Ad Valorem Taxable Value :

Real Property	\$ 611,658,592	
Personal Property	80,010,400	\$ 691,668,992
Less: Renaissance Zone Exemptions (1)		(105,892,883)
Net Ad Valorem Taxable Value:		585,776,109
Obsolete Property Rehabilitation Act - Frozen		441,118
Neighborhood Enterprise Zone		80,300
Industrial Facilities Tax - New	8,339,100	
	50%	4,169,550
Land Bank Authority	91,950	
	50%	45,975
		45,975
Total Tentative 2011 City Tax Base		\$ 590,513,052

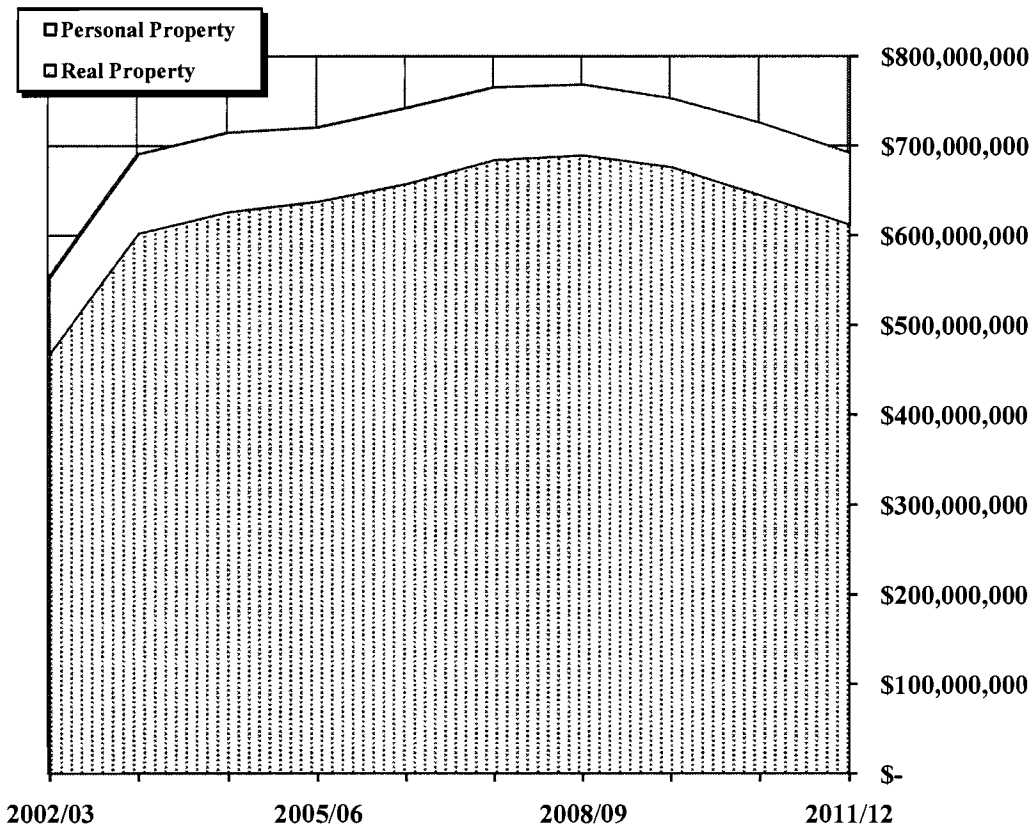
(1) Renaissance Zone Property are exempt from all millages except bonded indebtedness.



City of Jackson
Fiscal Year 2011/12 Adopted Budget
Ad Valorem Taxable Values
Ten Year Trends

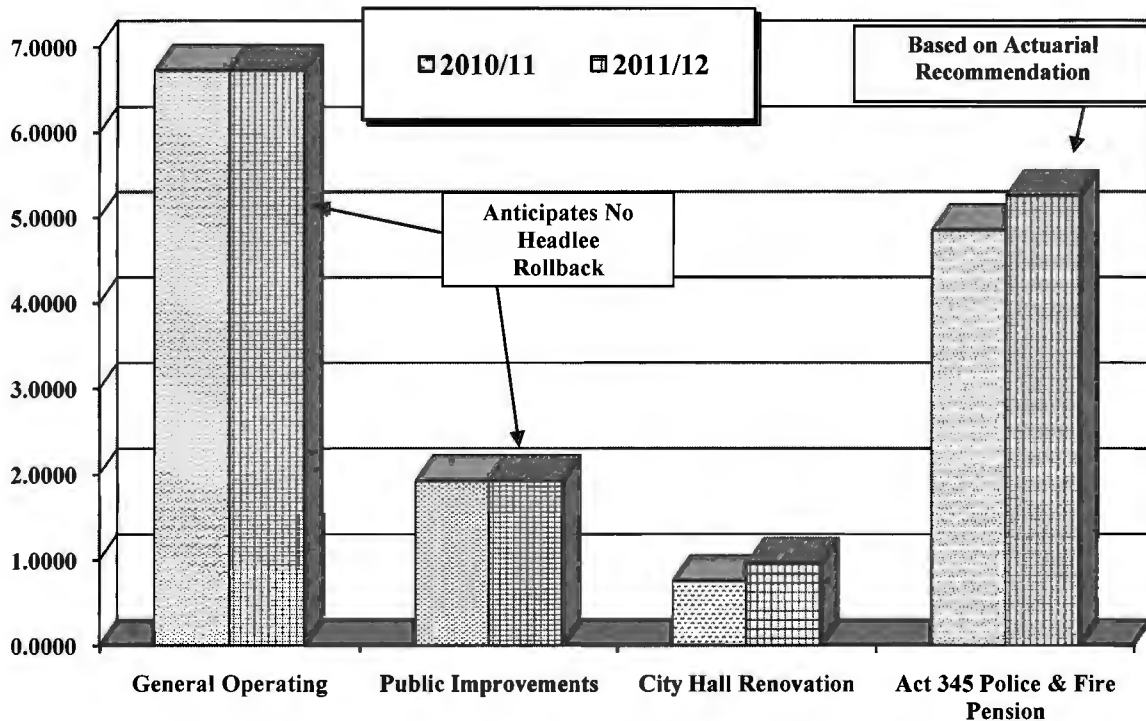
Fiscal Year	Real Property	Personal Property	Total (1)	% Change
2002/03	\$ 466,897,355	\$ 84,886,500	\$ 551,783,855	13.19%
2003/04	601,930,007	88,568,100	690,498,107	25.14%
2004/05	625,718,543	88,893,584	714,612,127	3.49%
2005/06	637,342,306	83,013,769	720,356,075	0.80%
2006/07	656,972,298	85,010,000	741,982,298	3.00%
2007/08	683,732,271	81,563,700	765,295,971	3.14%
2008/09	688,901,490	79,361,400	768,262,890	0.39%
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%

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



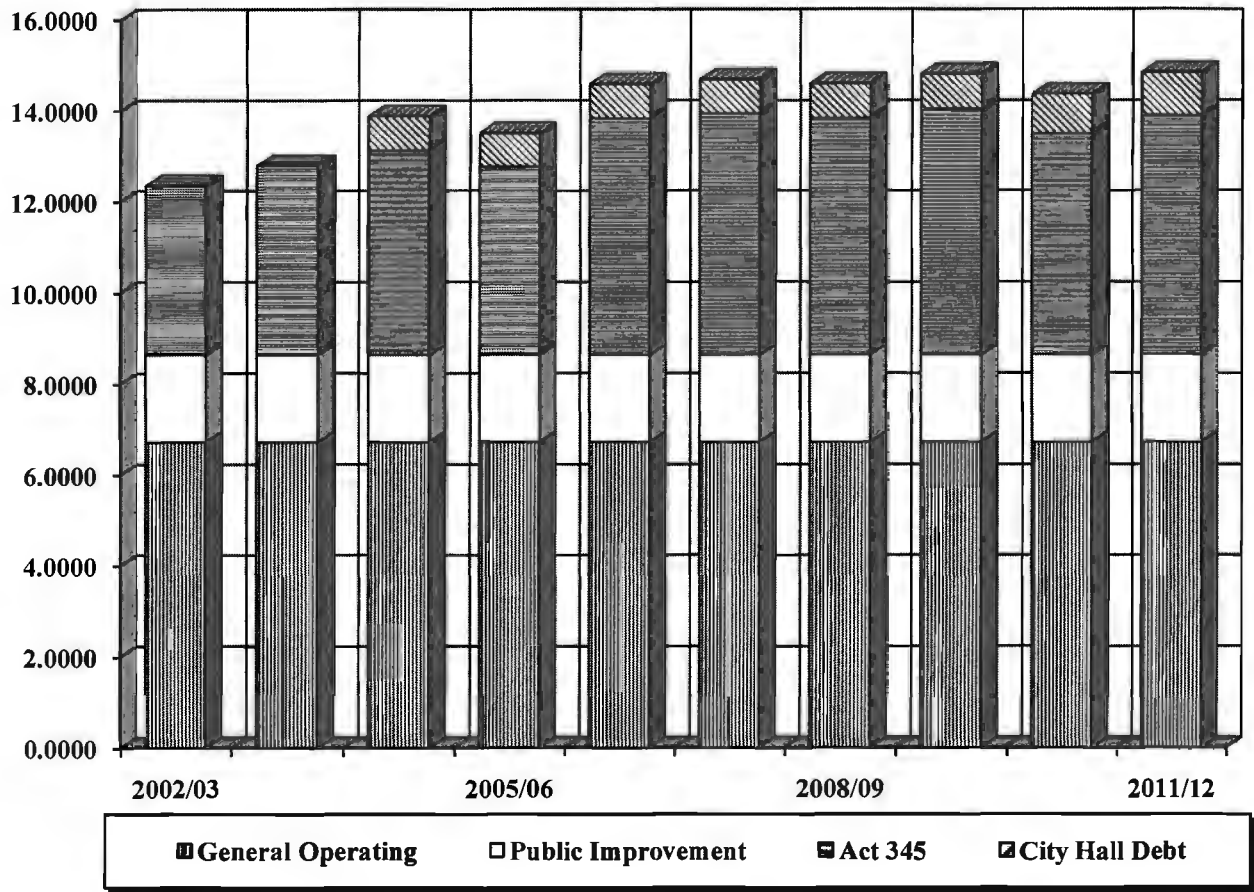
City of Jackson
Fiscal Year 2011/12 Adopted Budget
Comparison of Millage Rates
For Fiscal Year 2010/11 and 2011/12

<u>Purpose of Millage</u>	<u>Millage Rates</u>		<u>Change</u>	
	<u>2010/11</u>	<u>2011/12</u>	<u>Mills</u>	<u>Percent</u>
General Operating	6.7192	6.7192	+ 0.0000	0.00%
Public Improvements	1.9197	1.9197	+ 0.0000	0.00%
City Hall Debt	0.8700	0.9500	+ 0.0800	9.20%
Act 345 Police & Fire Pension	4.8500	5.2500	+ 0.4000	8.25%
Total City Millage	14.3589	14.8389	+ 0.4800	3.34%



City of Jackson
Fiscal Year 2011/12 Adopted Budget
City Millage Rates
Ten Year Trends

Fiscal Year	General Operating	Public Improvement	Act 345 Police & Fire Pension	City Hall Debt	Total
2002/03	6.7192	1.9197	3.7000	-	12.3389
2003/04	6.7192	1.9197	4.1500	-	12.7889
2004/05	6.7192	1.9197	4.5000	0.7400	13.8789
2005/06	6.7192	1.9197	4.1200	0.7500	13.5089
2006/07	6.7192	1.9197	5.1900	0.7500	14.5789
2007/08	6.7192	1.9197	5.3000	0.7400	14.6789
2008/09	6.7192	1.9197	5.2000	0.7500	14.5889
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



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, 2011, through June 30, 2012, 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, 2011 to June 30, 2012, 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 2010/11 budget be amended to those amounts reflected in the 2010/11 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 \$ 691,658,592.

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 \$ 4,736,943.

General Operating	6.7192 mills
Public Improvements	1.9197 mills
City Hall Debt	.9500 mills
State Act 345 Police and Fire Pension	<u>5.2500 mills</u>
	<u>14.8389 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 24th day of May, 2011.

IN WITNESS WHEREOF, I have hereunto affixed my signature and the Seal of the City of Jackson, Michigan, on this 25th day of May, 2011.

 City Clerk

Attachment A
Revenue Summary for Fiscal Year 2011/12

Fund	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
101 General Fund:						
Property Taxes	7,770,119	7,681,891	7,016,817	7,011,317	6,898,278	6,898,278
Income Taxes	7,645,706	6,519,574	6,900,000	7,100,000	7,250,000	7,250,000
Licenses And Permits	247,399	250,602	252,750	254,725	254,725	254,725
Federal Grants	39,808	80,213	15,420	378,624	2,585	2,585
State Grants	137,573	40,423	48,642	46,951	12,465	12,465
State Revenue Sharing	5,281,224	4,458,912	4,392,762	4,330,000	2,286,500	2,286,500
Charges For Services	1,327,233	1,412,009	1,480,399	1,391,708	1,260,471	1,260,471
Fines And Forfeits	224,967	261,677	258,060	233,845	237,580	237,580
Investment Income	101,926	23,086	110,000	32,500	50,000	50,000
Contributions From Other Funds	213,036	154,839	194,850	228,289	171,500	171,500
Miscellaneous	367,637	462,053	533,229	576,280	231,177	231,177
	23,356,628	21,345,279	21,202,929	21,584,239	18,655,281	18,655,281
202 Major Street:						
Federal & State Grants	1,057,512	1,830,402	1,725,007	2,848,034	1,128,000	1,128,000
State Gas & Weight Tax	1,846,690	1,813,780	1,737,550	1,737,550	1,750,550	1,750,550
State Trunkline Maintenance	239,259	97,229	215,816	209,341	209,341	209,341
Interest	568	804	0	100	0	0
Miscellaneous	158,963	287,065	476,217	485,371	162,598	162,598
Contributions From Other Funds	798,565	929,251	1,104,364	1,058,569	662,204	662,204
	4,101,557	4,958,531	5,258,954	6,338,965	3,912,693	3,912,693
203 Local Street:						
State Gas & Weight Tax	563,165	552,987	529,881	529,881	540,250	540,250
Miscellaneous	0	10,428	9,600	9,750	0	0
Contributions From Other Funds	521,233	582,869	1,968,800	908,024	1,466,917	1,466,917
	1,084,398	1,146,284	2,508,281	1,447,655	2,007,167	2,007,167
208 Ella W. Sharp Park Operating:						
Charges For Goods & Services	542,402	516,855	602,500	563,114	592,000	592,000
Interest	0	110	1,000	100	100	100
Contributions From Other Funds	188,440	118,822	95,400	91,542	60,050	60,050
Miscellaneous	4,300	26,568	23,150	23,800	25,800	25,800
	735,142	662,355	722,050	678,556	677,950	677,950
210 Land Acquisition Fund:						
Interest	95	0	0	0	0	0
Charges For Services-Sales	0	0	0	0	0	0
Contributions From Other Funds	36,250	50,000	50,000	50,000	50,000	50,000
	36,345	50,000	50,000	50,000	50,000	50,000
211 Housing Initiative Fund:						
Interest	16	0	0	0	0	0
Charges For Services-Sales	12,559	475	30,000	3,397	15,000	15,000
Contributions From Other Funds	0	2,800	0	0	0	0
	12,575	3,275	30,000	3,397	15,000	15,000
245 Public Improvement:						
Property Taxes	1,192,407	1,164,060	1,099,903	1,099,903	1,045,500	1,045,500
Interest	29,261	10,416	16,000	11,000	12,000	12,000
	1,221,668	1,174,476	1,115,903	1,110,903	1,057,500	1,057,500
249 Building Department:						
Licenses & Permits	267,385	273,654	366,757	374,290	400,520	400,520
Charges For Services-Other	42,103	70,752	121,800	145,650	140,000	140,000
Interest	646	3,943	1,000	8,200	4,000	4,000
Miscellaneous	10,618	11,811	8,500	9,700	10,000	10,000
Contributions From Other Funds	120,000	58,000	0	0	0	0
	440,752	418,160	498,057	537,840	554,520	554,520

Attachment A
Revenue Summary for Fiscal Year 2011/12

Fund	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
257 Budget Stabilization:						
Interest	38,343	14,159	16,000	16,000	16,000	16,000
	<u>38,343</u>	<u>14,159</u>	<u>16,000</u>	<u>16,000</u>	<u>16,000</u>	<u>16,000</u>
265 Drug Law Enforcement:						
Sale of Property	15,693	905	5,850	6,177	5,100	5,100
Interest	1,862	830	785	505	450	450
Miscellaneous	151,954	60,742	35,123	97,328	25,700	25,700
	<u>169,509</u>	<u>62,477</u>	<u>41,758</u>	<u>104,010</u>	<u>31,250</u>	<u>31,250</u>
266 PSN Initiative Grant						
Federal Grants	46,251	26,992	0	27,370	0	0
	<u>46,251</u>	<u>26,992</u>	<u>0</u>	<u>27,370</u>	<u>0</u>	<u>0</u>
268 Byrne JAG Grant						
Federal Grants	44,423	294,346	291,121	177,659	167,386	167,386
	<u>44,423</u>	<u>294,346</u>	<u>291,121</u>	<u>177,659</u>	<u>167,386</u>	<u>167,386</u>
269 COPS-CHRP Grant						
Federal Grants	0	168,159	385,828	198,998	196,246	196,246
	<u>0</u>	<u>168,159</u>	<u>385,828</u>	<u>198,998</u>	<u>196,246</u>	<u>196,246</u>
270 LАWNET Grant:						
Federal Grants	34,447	48,105	48,105	48,105	0	0
Contributions From Other Funds	86,637	80,366	82,704	85,549	35,475	35,475
	<u>121,084</u>	<u>128,471</u>	<u>130,809</u>	<u>133,654</u>	<u>35,475</u>	<u>35,475</u>
289 Neighborhood Stabilization Grant						
Federal Grants	0	539,885	1,097,325	430,153	0	0
Charges For Services-Sale of Homes	0	0	0	0	265,000	265,000
	<u>0</u>	<u>539,885</u>	<u>1,097,325</u>	<u>430,153</u>	<u>265,000</u>	<u>265,000</u>
293 Waterfront Redevelopment Grant:						
State Grant	2,000	0	0	284,275	0	0
Interest & Miscellaneous	0	0	0	0	0	0
	<u>2,000</u>	<u>0</u>	<u>0</u>	<u>284,275</u>	<u>0</u>	<u>0</u>
295 2008 Brownfield Assessment Grant:						
Federal Grants	128,802	106,360	100,000	138,570	25,000	25,000
	<u>128,802</u>	<u>106,360</u>	<u>100,000</u>	<u>138,570</u>	<u>25,000</u>	<u>25,000</u>
296 Recreation Activity:						
Charges For Goods & Services	221,085	228,895	257,000	294,000	294,000	294,000
Interest & Miscellaneous	807	5,254	6,500	6,500	6,500	6,500
	<u>221,892</u>	<u>234,149</u>	<u>263,500</u>	<u>300,500</u>	<u>300,500</u>	<u>300,500</u>
297 JPS Recreation Millage Program:						
Contribution From JPS	252,733	248,895	241,000	241,000	235,200	235,200
Miscellaneous	0	4,695	4,800	4,800	4,800	4,800
	<u>252,733</u>	<u>253,590</u>	<u>245,800</u>	<u>245,800</u>	<u>240,000</u>	<u>240,000</u>
298 2008 Brownfield Revolving Loan:						
Federal Grants	0	3,800	900,000	900,000	96,200	96,200
	<u>0</u>	<u>3,800</u>	<u>900,000</u>	<u>900,000</u>	<u>96,200</u>	<u>96,200</u>
323 MULA Loan Debt Service:						
Contributions From Other Funds	144,000	144,000	64,000	52,000	0	0
	<u>144,000</u>	<u>144,000</u>	<u>64,000</u>	<u>52,000</u>	<u>0</u>	<u>0</u>
324 MTF Bond Debt Service:						
Contributions From Other Funds	278,787	278,040	280,925	280,925	283,235	283,235
	<u>278,787</u>	<u>278,040</u>	<u>280,925</u>	<u>280,925</u>	<u>283,235</u>	<u>283,235</u>
365 City Hall Debt Service:						
Property Taxes	584,650	586,926	634,500	636,500	657,500	657,500
Interest	4,989	764	2,500	0	0	0
	<u>589,639</u>	<u>587,690</u>	<u>637,000</u>	<u>636,500</u>	<u>657,500</u>	<u>657,500</u>
368 Building Authority Debt Service:						
Charges For Goods & Services	128,350	128,934	128,783	128,783	133,360	133,360
	<u>128,350</u>	<u>128,934</u>	<u>128,783</u>	<u>128,783</u>	<u>133,360</u>	<u>133,360</u>

Attachment A
Revenue Summary for Fiscal Year 2011/12

Fund	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
395 2001 DDA TIF Debt Service:						
Contributions From Other Funds	1,051,513	1,139,263	1,244,100	1,244,100	550	550
	<u>1,051,513</u>	<u>1,139,263</u>	<u>1,244,100</u>	<u>1,244,100</u>	<u>550</u>	<u>550</u>
396 2011 DDA TIF Refunding Debt Service:						
Bond Proceeds	0	0	0	0	5,227,418	5,227,418
Contributions From Other Funds	0	0	0	1,000	397,410	397,410
	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>5,624,828</u>	<u>5,624,828</u>
398 2002 BRA TIF Debt Service:						
Contributions From Other Funds	565,148	590,848	620,128	620,128	637,703	637,703
	<u>565,148</u>	<u>590,848</u>	<u>620,128</u>	<u>620,128</u>	<u>637,703</u>	<u>637,703</u>
399 2007 BRA TIF Debt Service:						
Contributions From Other Funds	450,129	448,929	447,729	447,729	446,529	446,529
	<u>450,129</u>	<u>448,929</u>	<u>447,729</u>	<u>447,729</u>	<u>446,529</u>	<u>446,529</u>
401 Capital Projects:						
Interest	81	674	0	0	0	0
State Grant	0	2,700	70,000	0	170,000	170,000
Miscellaneous-Donations	564	0	24,000	46,416	0	0
Contributions From Other Funds	504,929	49,478	324,000	253,763	465,000	465,000
	<u>505,574</u>	<u>52,852</u>	<u>418,000</u>	<u>300,179</u>	<u>635,000</u>	<u>635,000</u>
402 Water Equipment & Replacement:						
Interest & Miscellaneous	52,315	26,921	21,650	15,600	14,000	14,000
State & Federal Grant	5,328	20,855	0	0	0	0
Contributions From Other Funds	1,700,000	1,260,000	940,000	940,000	1,000,000	1,000,000
	<u>1,757,643</u>	<u>1,307,776</u>	<u>961,650</u>	<u>955,600</u>	<u>1,014,000</u>	<u>1,014,000</u>
404 Sanitary Sewer Maintenance:						
Interest & Miscellaneous	7	4,880	4,550	4,550	0	0
Contributions From Other Funds	493,519	463,422	495,450	486,882	517,165	517,165
	<u>493,526</u>	<u>468,302</u>	<u>500,000</u>	<u>491,432</u>	<u>517,165</u>	<u>517,165</u>
405 Sanitary Sewer Replacement:						
Interest & Miscellaneous	35,460	16,486	16,400	16,400	15,000	15,000
Contributions From Other Funds	648,000	648,000	648,000	648,000	648,000	648,000
	<u>683,460</u>	<u>664,486</u>	<u>664,400</u>	<u>664,400</u>	<u>663,000</u>	<u>663,000</u>
406 Wastewater Equipment Replacement:						
Interest	56,162	23,226	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>674,162</u>	<u>641,226</u>	<u>643,000</u>	<u>643,000</u>	<u>643,000</u>	<u>643,000</u>
494 Brownfield Redevelopment Authority:						
Property Taxes	1,436,799	1,393,402	1,323,900	1,312,826	1,247,500	1,247,500
Interest	61,847	24,611	33,000	20,000	25,000	25,000
	<u>1,498,646</u>	<u>1,418,013</u>	<u>1,356,900</u>	<u>1,332,826</u>	<u>1,272,500</u>	<u>1,272,500</u>
496 Downtown Development Authority Project:						
Property Taxes	1,056,990	984,502	1,032,977	1,010,638	1,038,602	1,038,602
Interest & Miscellaneous	27,024	6,737	116,416	2,000	8,000	8,000
	<u>1,084,014</u>	<u>991,239</u>	<u>1,149,393</u>	<u>1,012,638</u>	<u>1,046,602</u>	<u>1,046,602</u>
583 Ella W. Sharp Park Golf Practice Center:						
Charges For Goods & Services	54,026	49,291	61,000	53,000	56,500	56,500
Interest & Miscellaneous	8	1,866	1,700	1,737	1,700	1,700
Contributions From Other Funds	11,600	12,750	10,000	10,000	10,000	10,000
	<u>65,634</u>	<u>63,907</u>	<u>72,700</u>	<u>64,737</u>	<u>68,200</u>	<u>68,200</u>
585 Auto Parking System:						
Charges For Goods & Services	73,842	70,665	55,520	51,020	27,950	27,950
Interest & Miscellaneous	2,023	781	1,250	900	0	0
Parking Fines	495	5,478	500	300	300	300
Contributions From Other Funds	32,002	32,802	0	6,500	0	0
	<u>108,362</u>	<u>109,726</u>	<u>57,270</u>	<u>58,720</u>	<u>28,250</u>	<u>28,250</u>

Attachment A
Revenue Summary for Fiscal Year 2011/12

Fund	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
586 Parking Assessment:						
Charges For Goods & Services	29,190	25,836	26,650	23,850	22,575	22,575
Interest & Miscellaneous	7,001	3,129	3,470	1,970	820	820
Parking Fines	34,201	29,341	32,000	25,000	25,000	25,000
Contributions From Other Funds	46,122	36,750	40,444	43,444	43,444	43,444
	<u>116,514</u>	<u>95,056</u>	<u>102,564</u>	<u>94,264</u>	<u>91,839</u>	<u>91,839</u>
589 Storm Water Utility:						
Charges For Goods & Services	0	0	0	193,250	773,000	773,000
	<u>0</u>	<u>0</u>	<u>0</u>	<u>193,250</u>	<u>773,000</u>	<u>773,000</u>
590 Sewer:						
Charges For Goods & Services	5,191,275	4,626,529	5,221,500	4,991,500	5,078,900	5,078,900
Interest & Rents	88,557	39,745	45,000	31,000	31,000	31,000
Miscellaneous	85,921	87,153	95,750	90,600	62,000	62,000
	<u>5,365,753</u>	<u>4,753,427</u>	<u>5,362,250</u>	<u>5,113,100</u>	<u>5,171,900</u>	<u>5,171,900</u>
591 Water:						
Charges For Goods & Services	5,921,576	5,822,336	5,910,017	6,181,917	6,370,069	6,370,069
Interest & Rents	93,895	28,213	30,000	29,000	30,000	30,000
Contributions From Other Funds	184,459	193,551	211,511	220,488	253,258	253,258
Miscellaneous	135,314	179,404	186,300	181,350	142,000	142,000
	<u>6,335,244</u>	<u>6,223,504</u>	<u>6,337,828</u>	<u>6,612,755</u>	<u>6,795,327</u>	<u>6,795,327</u>
599 Parking Deck:						
Charges For Goods & Services	250,000	250,028	250,000	251,847	250,000	250,000
Interest & Miscellaneous	22,864	10,048	5,800	7,782	6,932	6,932
	<u>272,864</u>	<u>260,076</u>	<u>255,800</u>	<u>259,629</u>	<u>256,932</u>	<u>256,932</u>
641 Public Works Administration:						
Charges For Goods & Services	603,337	582,215	604,440	589,971	611,445	611,445
Interest & Miscellaneous	6,988	7,797	9,200	17,150	6,000	6,000
	<u>610,325</u>	<u>590,012</u>	<u>613,640</u>	<u>607,121</u>	<u>617,445</u>	<u>617,445</u>
642 Engineering Administration:						
Charges For Goods & Services	370,393	374,846	357,487	415,086	384,888	384,888
Interest & Miscellaneous	4,357	9,645	3,800	4,650	1,000	1,000
	<u>374,750</u>	<u>384,491</u>	<u>361,287</u>	<u>419,736</u>	<u>385,888</u>	<u>385,888</u>
643 Local Site Remediation Revolving:						
Interest & Miscellaneous	3,869	3,286	4,000	4,000	4,000	4,000
Contributions From Other Funds	204,834	186,324	175,000	172,226	161,000	161,000
	<u>208,703</u>	<u>189,610</u>	<u>179,000</u>	<u>176,226</u>	<u>165,000</u>	<u>165,000</u>
661 Motor Pool And Garage:						
Charges For Goods & Services	1,277,769	1,207,117	1,297,275	1,249,173	1,321,764	1,321,764
Interest & Miscellaneous	73,143	41,384	34,950	44,250	20,000	20,000
	<u>1,350,912</u>	<u>1,248,501</u>	<u>1,332,225</u>	<u>1,293,423</u>	<u>1,341,764</u>	<u>1,341,764</u>
663 Equipment Revolving:						
Charges For Goods & Services	58,484	75,071	23,798	23,798	72,136	72,136
	<u>58,484</u>	<u>75,071</u>	<u>23,798</u>	<u>23,798</u>	<u>72,136</u>	<u>72,136</u>
677 Workers Compensation:						
Interest & Miscellaneous	121,535	64,434	60,000	35,000	40,000	40,000
Contributions From Other Funds	260,422	239,595	265,300	225,000	225,000	225,000
	<u>381,957</u>	<u>304,029</u>	<u>325,300</u>	<u>260,000</u>	<u>265,000</u>	<u>265,000</u>
678 Prescription Drug:						
Interest & Miscellaneous	54,408	20,481	10,500	10,300	10,300	10,300
Contributions From Other Funds	925,928	743,550	800,000	800,000	800,000	800,000
	<u>980,336</u>	<u>764,031</u>	<u>810,500</u>	<u>810,300</u>	<u>810,300</u>	<u>810,300</u>
679 Health Care Insurance Deductible:						
Interest & Miscellaneous	7,229	1,836	3,000	3,000	3,000	3,000
Contributions From Other Funds	349,018	120,417	120,000	90,000	90,000	90,000
	<u>356,247</u>	<u>122,253</u>	<u>123,000</u>	<u>93,000</u>	<u>93,000</u>	<u>93,000</u>

Attachment A
Revenue Summary for Fiscal Year 2011/12

Fund	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
680 Health Care Insurance Deductible -Fire:						
Interest & Miscellaneous	0	0	33,208	0	0	0
Contributions From Other Funds	15,131	150,118	190,042	170,000	170,000	170,000
	<u>15,131</u>	<u>150,118</u>	<u>223,250</u>	<u>170,000</u>	<u>170,000</u>	<u>170,000</u>
702 County & School Tax Collection:						
Interest	62,201	19,354	50,000	25,000	35,000	35,000
	<u>62,201</u>	<u>19,354</u>	<u>50,000</u>	<u>25,000</u>	<u>35,000</u>	<u>35,000</u>
711 Cemetery Perpetual Maintenance:						
Charges For Goods & Services	21,601	33,163	25,000	25,000	25,000	25,000
Investment Income	109,398	80,883	64,500	64,500	64,500	64,500
	<u>130,999</u>	<u>114,046</u>	<u>89,500</u>	<u>89,500</u>	<u>89,500</u>	<u>89,500</u>
718 Ella W. Sharp Endowment:						
Investment Income	89,209	80,513	45,000	81,035	85,050	85,050
	<u>89,209</u>	<u>80,513</u>	<u>45,000</u>	<u>81,035</u>	<u>85,050</u>	<u>85,050</u>
731 Employees Retirement System:						
Investment Income	(5,303,393)	3,414,642	2,660,000	5,308,000	2,808,000	2,808,000
Employee Contributions	614,922	624,786	700,000	625,000	625,000	625,000
Contributions From Other Funds	742,406	750,439	800,000	750,000	750,000	750,000
	<u>(3,946,065)</u>	<u>4,789,867</u>	<u>4,160,000</u>	<u>6,683,000</u>	<u>4,183,000</u>	<u>4,183,000</u>
732 Policemen's & Firemen's Pension:						
Investment Income	(1,140,878)	482,983	395,000	1,035,000	385,000	385,000
Contributions From General Fund	641,212	722,537	717,329	717,329	500,000	500,000
	<u>(499,666)</u>	<u>1,205,520</u>	<u>1,112,329</u>	<u>1,752,329</u>	<u>885,000</u>	<u>885,000</u>
733 Policemen's & Firemen's Pension-Act 345:						
Investment Income	(7,133,471)	3,457,725	3,675,000	5,600,000	3,625,000	3,625,000
Employee Contributions	819,666	768,403	800,000	750,000	700,000	700,000
Contributions From General Fund	3,191,716	3,256,531	2,772,800	2,772,800	2,843,528	2,843,528
	<u>(3,122,089)</u>	<u>7,482,659</u>	<u>7,247,800</u>	<u>9,122,800</u>	<u>7,168,528</u>	<u>7,168,528</u>
736 Public Employee Health Care:						
Investment Income	8,132	43,313	20,480	40,000	40,000	40,000
Contributions From Other Funds	100,000	0	100,000	100,000	0	0
	<u>108,132</u>	<u>43,313</u>	<u>120,480</u>	<u>140,000</u>	<u>40,000</u>	<u>40,000</u>
895 Special Assessment:						
Special Assessments	384,602	278,701	365,529	265,169	324,149	324,149
	<u>384,602</u>	<u>278,701</u>	<u>365,529</u>	<u>265,169</u>	<u>324,149</u>	<u>324,149</u>

Attachment B
Expense Summary for Fiscal Year 2011/12

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
General Fund :						
101-101 City Council	84,987	81,455	81,472	80,665	78,582	78,582
101-103 Charter Review Committee	77	0	0	0	0	0
101-137 Admin. Hearings Bureau	22,598	24,467	22,851	22,851	22,851	22,851
101-172 City Manager	249,447	160,547	258,765	227,561	248,315	248,315
101-192 City Clerk-Elections	161,360	111,169	134,401	148,579	151,568	151,568
101-201 Finance	425,810	422,541	403,965	409,657	428,698	428,698
101-209 City Assessor	430,423	386,137	306,843	310,610	295,358	295,358
101-210 City Attorney	521,999	479,684	410,912	393,686	393,824	393,824
101-215 City Clerk	216,043	208,443	185,360	185,657	198,545	198,545
101-226 Personnel	369,453	287,505	262,782	227,356	166,545	166,545
101-233 Purchasing	168,037	119,452	86,167	89,611	89,294	89,294
101-253 City Treasurer	316,151	311,980	268,927	268,927	279,341	279,341
101-254 City Income Tax Admin.	246,787	182,261	202,486	202,486	211,038	211,038
101-258 Mgt. Information Services	319,370	310,679	313,183	333,191	330,867	330,867
101-265 City Hall & Grounds	342,229	332,776	325,386	339,754	338,657	338,657
101-276 Cemeteries	493,677	436,616	427,079	432,440	186,363	186,363
101-299 Unallocated	495,144	696,175	578,696	699,125	694,527	694,527
101-301 Police	8,702,532	8,067,954	7,801,119	7,419,609	7,253,805	7,268,805
101-303 Police Youth Services-JPS	309,924	296,031	289,234	246,968	0	0
101-308 STEP Grant	20,733	13,333	13,333	13,333	0	0
101-311 JCCAE Grant	14,346	7,310	11,898	17,313	0	0
101-313 Consortium Training	18,483	15,007	18,403	47,280	11,485	11,485
101-314 In-Service Training	12,816	10,959	12,363	16,499	8,478	8,478
101-315 MCOLES Training	28,836	27,514	34,039	34,039	0	0
101-318 Homeland Security Grant	0	55,295	0	46,512	0	0
101-319 ARRA Block Grant	0	483	0	136,586	0	0
101-340 Fire Suppression	5,587,320	4,916,357	4,621,045	4,658,770	3,332,609	3,332,609
101-350 Public Safety - Unallocated	1,415,816	1,673,127	1,751,129	1,535,350	1,684,850	1,684,850
101-401 Planning	154,627	103,109	116,029	116,029	28,213	28,213
101-426 Office Of Emerg. Measures	54,789	60,087	64,315	64,761	64,601	64,601
101-441 Tax Property Maintenance	7,598	5,539	8,000	8,000	8,000	8,000
101-442 Civic Affairs	44,553	41,278	43,765	43,765	43,765	43,765
101-445 Drains At Large	59,639	48,618	60,000	60,000	0	0
101-446 Storm Drain Construction	54,252	7,531	24,400	23,400	0	0
101-447 Ground Maintenance	132,838	37,998	42,600	42,600	42,600	42,600
101-448 Sidewalk Construction	157,297	50,510	40,000	101,006	52,000	52,000
101-450 Street Lighting	479,334	480,473	521,215	480,015	454,458	454,458
101-455 Weed Control	15,916	22,983	31,269	35,187	39,300	39,300
101-690 Forestry	586,902	512,147	491,297	491,769	186,363	186,363
101-692 Parks, Rec. & Grounds Admin.	789,964	700,738	587,913	589,913	616,109	616,109
101-697 Parks and Facilities Maint.	524,211	505,816	513,587	536,241	539,350	539,350
101-698 Lt. Nixon Memorial Park	152,934	123,686	131,735	131,735	131,735	131,735
101-699 Sharp Park Swimming Pool	117,113	89,331	94,877	94,877	94,877	94,877
101-803 Historical District	11,240	11,290	11,973	11,973	11,973	11,973
101-896 Human Relations	68,621	68,477	58,411	44,108	57,691	57,691
101-999 Contributions to Other Funds	324,158	138,900	54,900	63,400	21,500	21,500
General Fund Total	24,710,384	22,643,768	21,718,124	21,483,194	18,798,135	18,813,135

Attachment B
Expense Summary for Fiscal Year 2011/12

	2008/09	2009/10	2010/11	2010/11	2011/12	2011/12	
	Actual	Actual	Budget	Projected	Proposed	Adopted	
Special Revenue Funds :							
202	Major Street	4,120,059	5,060,055	5,247,863	6,328,028	4,103,574	4,103,574
203	Local Street	1,137,010	1,073,911	2,533,973	1,496,271	2,025,823	2,025,824
208	Ella W. Sharp Park Operating	740,991	663,754	703,161	678,543	675,998	675,998
210	Land Acquisition	54,494	48,410	50,000	50,000	50,000	50,000
211	Housing Initiative	9,438	6,595	30,000	3,450	15,000	15,000
245	Public Improvement	1,218,945	991,602	1,640,144	1,436,801	1,145,597	1,145,597
249	Building Department	440,313	418,008	493,757	535,215	558,342	558,342
257	Budget Stabilization	38,343	14,159	16,000	16,000	16,000	16,000
265	Drug Law Enforcement	97,361	86,092	44,791	100,831	45,517	45,517
266	PSN Initiative Grant	46,251	26,992	0	27,370	0	0
268	Byrne JAG Grant	44,423	294,346	291,121	177,659	167,386	167,386
269	COPS - CHRP Grant	0	168,159	385,828	198,998	196,246	196,246
270	LAWNET Grant	121,084	128,471	130,809	133,654	35,475	35,475
289	Neighborhood Stabilization Grant	0	539,885	1,097,325	430,153	265,000	265,000
293	Waterfront Redevelopment Grant	2,000	0	0	284,275	0	0
295	2008 Brownfield Assessment Grant	128,802	106,360	100,000	138,570	25,000	25,000
296	Recreation Activity	215,280	231,519	252,106	245,706	245,706	245,706
297	JPS Recreation Millage Program	253,383	233,826	241,000	241,000	239,000	239,000
298	2008 Brownfield Revolving Loan	0	3,800	900,000	900,000	96,200	96,200
Debt Service Funds :							
323	Michigan U. L. A. Loan Debt Service	144,000	144,000	64,000	52,000	0	0
324	2003 MTF Bond Debt Service	278,780	278,040	280,925	280,925	283,235	283,235
365	City Hall Debt Service	601,586	616,936	635,436	636,497	653,071	653,071
368	Building Authority Debt Service	128,350	128,934	128,783	128,783	133,360	133,360
395	2001 DDA TIF Debt Service Fund	1,051,513	1,139,263	1,244,100	1,244,100	550	550
396	2011 DDA TIF Debt Service Fund	0	0	0	1,000	5,624,828	5,624,828
398	2002 BRA TIF Debt Service Fund	565,148	590,848	620,128	620,128	637,703	637,703
399	2007 BRA TIF Debt Service Fund	450,129	448,929	447,729	447,729	446,529	446,529
Capital Projects Funds :							
401	Capital Projects	500,359	69,613	418,000	337,014	635,000	635,000
402	Water Equipment & Replacement	1,565,182	1,331,568	1,626,851	1,450,054	1,698,995	1,698,995
404	Sanitary Sewer Maintenance	493,526	468,302	500,000	491,432	517,165	517,165
405	Sanitary Sewer Replacement	493,951	392,574	732,125	580,492	745,500	745,500
406	Wastewater Equipment Replacement	1,456,789	30,317	1,620,000	830,000	1,095,000	1,095,000
494	Brownfield Redevelopment Authority	1,271,195	1,365,956	1,359,067	1,356,034	1,342,648	1,342,648
496	DDA Project	1,333,572	1,360,612	1,469,209	1,458,209	539,069	539,069
Enterprise Funds :							
583	Sharp Park Golf Practice Center	70,527	63,439	70,603	59,841	66,151	66,151
585	Auto Parking System	97,138	47,950	70,401	29,824	28,563	28,563
586	Parking Assessment	169,105	208,606	189,342	164,213	150,043	150,043
589	Storm Water Utility	0	0	0	62,900	792,148	792,148
590	Sewer	6,335,550	6,452,672	6,690,773	6,574,988	6,942,700	6,942,700
591	Water	7,497,110	6,402,226	7,344,283	7,096,504	7,491,560	7,491,560
599	Parking Deck	442,690	434,568	820,041	512,882	719,251	719,251

Attachment B
Expense Summary for Fiscal Year 2011/12

	2008/09	2009/10	2010/11	2010/11	2011/12	2011/12	
	Actual	Actual	Budget	Projected	Proposed	Adopted	
Internal Service Funds :							
641	Public Works Administration	543,030	551,565	636,115	607,121	617,445	617,445
642	Engineering Administration	356,023	321,807	357,487	419,736	385,888	385,888
643	Local Site Remediation Revolving	2,200	5,713	201,000	201,000	201,000	201,000
661	Motor Pool & Garage	1,245,663	1,472,758	1,711,914	1,710,828	1,815,726	1,474,726
663	Equipment Revolving	58,484	75,071	23,798	23,798	72,136	72,136
677	Workers' Compensation	190,673	692,156	658,325	758,714	208,650	208,650
678	Prescription Drug	1,005,486	844,516	888,800	864,688	864,600	864,600
679	Health Care Insurance Deductible	199,099	62,157	89,180	44,218	44,200	44,200
680	Health Care Insurance Deductible-Fir	25,176	204,080	223,250	163,500	163,500	163,500
Trust & Agency Funds :							
702	County & School Tax Collection	62,201	19,354	50,000	25,000	35,000	35,000
711	Cemetery Perpetual Maintenance	73,455	59,426	64,500	64,500	64,500	64,500
718	Ella W. Sharp Endowment	46,640	40,822	45,000	41,142	45,050	45,050
731	Employees' Retirement System	2,307,461	2,671,471	2,700,000	3,270,000	3,270,000	3,270,000
732	Policemen's & Firemen's Pension	1,167,852	1,129,730	1,050,000	1,090,000	1,040,000	1,040,000
733	Policemen's & Firemen's Pens.-345	4,207,703	4,415,748	4,750,000	4,750,000	4,750,000	4,750,000
736	Public Employee Health Care	19,918	1,878	10,000	10,000	10,000	10,000
Special Assessment Funds :							
895	Special Assessment	269,082	166,866	365,529	265,169	324,149	324,149

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.

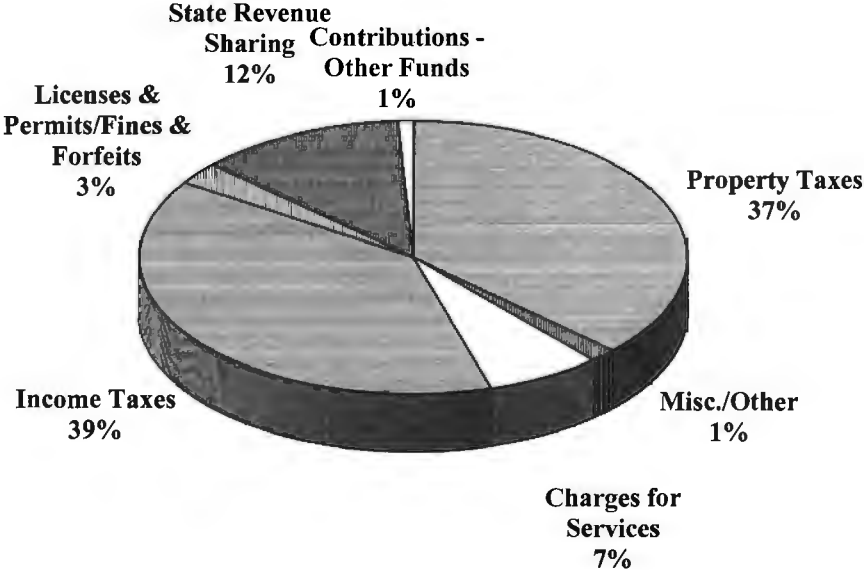
LIST OF DEPARTMENTS WHICH ARE INCLUDED IN THE GENERAL FUND

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

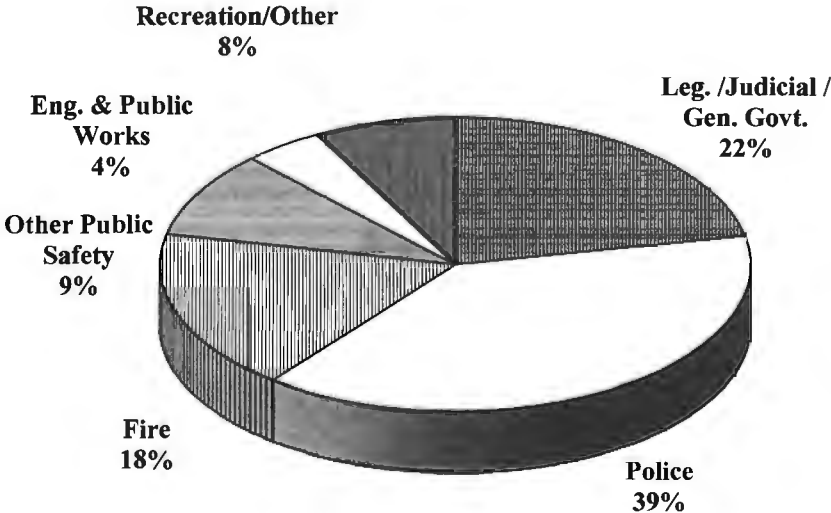
In addition to the above departments, the General Fund also accounts for various grants from time to time.

**City of Jackson
Fiscal Year 2011/12 Adopted Budget
General Fund**

Revenues



Expenditures



City of Jackson
Fiscal Year 2011/12 Adopted Budget
General Fund

Summary of Revenues, Expenditures and Changes in Fund Balances

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues:						
Property Taxes	7,770,119	7,681,891	7,016,817	7,011,317	6,898,278	6,898,278
Income Taxes	7,645,706	6,519,574	6,900,000	7,100,000	7,250,000	7,250,000
Licenses And Permits	247,399	250,602	252,750	254,725	254,725	254,725
Federal Grants	39,808	80,213	15,420	378,624	2,585	2,585
State Grants	137,573	40,423	48,642	46,951	12,465	12,465
State Revenue Sharing	5,281,224	4,458,912	4,392,762	4,330,000	2,286,500	2,286,500
Charges For Services	1,327,233	1,412,009	1,480,399	1,391,708	1,260,471	1,260,471
Fines And Forfeits	224,967	261,677	258,060	233,845	237,580	237,580
Investment Income	101,926	23,086	110,000	32,500	50,000	50,000
Contributions From Other Funds	213,036	154,839	194,850	228,289	171,500	171,500
Miscellaneous	367,637	462,053	533,229	576,280	231,177	231,177
General Fund Revenues	23,356,628	21,345,279	21,202,929	21,584,239	18,655,281	18,655,281
Expenditures:						
Legislative/Judicial	107,662	105,922	104,323	103,516	101,433	101,433
General Government	4,755,930	4,445,965	4,164,952	4,268,640	4,012,940	4,012,940
Police Department	9,107,670	8,493,886	8,180,389	7,978,139	7,273,768	7,288,768
Fire Department	5,587,320	4,916,357	4,621,045	4,658,770	3,332,609	3,332,609
Other Public Safety	1,625,232	1,836,323	1,931,473	1,716,140	1,777,664	1,777,664
Engineering & Public Works	1,538,329	1,207,077	1,262,546	1,285,742	826,486	826,486
Recreation & Culture	1,595,462	1,430,861	1,340,085	1,364,739	1,394,044	1,394,044
Health & Welfare	68,621	68,477	58,411	44,108	57,691	57,691
Contributions to Other Funds	324,158	138,900	54,900	63,400	21,500	21,500
General Fund Expenses	24,710,384	22,643,768	21,718,124	21,483,194	18,798,135	18,813,135
Revenues Over (Under)						
Expenditures	(1,353,756)	(1,298,489)	(515,195)	101,045	(142,854)	(157,854)
Prior Period Adjust. - State Shared Revenue	852,466	0	0	0	0	0
Fund Balance - Beginning of Year	2,457,737	1,956,447	657,958	657,958	759,003	759,003
Fund Balance - End of Year	1,956,447	657,958	142,763	759,003	616,149	601,149
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	3,559,947	2,261,458	1,746,263	2,362,503	2,219,649	2,204,649
As a Percent of G/F Expenditures	14.41%	9.99%	8.04%	11.00%	11.81%	11.72%

City of Jackson
Fiscal Year 2011/12 Adopted Budget
General Fund Revenues
By Department

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
<u>No Department:</u>						
101-000-000-403.000 Current Property Taxes	4,176,804	4,051,589	3,889,267	3,889,267	3,715,000	3,715,000
101-000-000-403.345 Property Taxes-Act 345	3,229,049	3,277,019	2,772,800	2,772,800	2,843,528	2,843,528
101-000-000-424.000 Payments In Lieu Of Taxes	40,255	41,447	41,000	41,500	42,000	42,000
101-000-000-424.425 PILOTS-Ashton Ridge	5,283	2,681	2,750	2,750	2,750	2,750
101-000-000-440.000 Income Taxes-Corp./Individ.	7,645,706	6,519,574	6,900,000	7,100,000	7,250,000	7,250,000
101-000-000-446.000 Property Taxes-Penalties/Int.	84,177	81,259	80,000	80,000	80,000	80,000
101-000-000-575.000 St. Shared Rev. - Sales Tax	5,223,192	4,429,121	4,361,537	4,300,000	2,256,500	2,256,500
101-000-000-576.000 St. Shared Rev. - Liq. Licenses	31,253	29,791	31,225	30,000	30,000	30,000
101-000-000-579.000 St. Shared Rev. - Horse Racing	26,779	0	0	0	0	0
101-000-000-618.000 Admin.Fee-Tax Collections	234,551	227,896	231,000	225,000	215,000	215,000
101-000-000-661.000 Ordinance Fines & Costs	189,682	232,581	220,000	200,000	200,000	200,000
101-000-000-664.000 Interest	39,725	3,732	60,000	7,500	15,000	15,000
101-000-000-698.588 Misc.-Rives Twp.-UCA	166,932	0	0	0	0	0
101-000-000-699.211 Cont.-Housing Initiative Fund	0	0	22,450	1,383	12,500	12,500
101-000-000-699.257 Cont.-Budget Stabilization Fd.	38,343	14,159	16,000	16,000	16,000	16,000
101-000-000-699.702 Cont.-Co. & School T/C Fd.	62,201	19,354	50,000	25,000	35,000	35,000
	21,193,932	18,930,203	18,678,029	18,691,200	16,713,278	16,713,278
<u>City Council:</u>						
101-101-000-626.101 Charges For Goods/Service-Marriage	25	25	0	150	25	25
101-101-000-675.000 Donations - Private	0	0	0	0	0	0
	25	25	0	150	25	25
<u>Administrative Hearings Bureau:</u>						
101-137-000-655.001 Admin. Hearing Fines	6,112	5,672	6,500	10,000	6,500	6,500
101-137-000-655.002 Admin. Hearing Costs	24,393	20,384	27,000	21,000	27,000	27,000
	30,505	26,056	33,500	31,000	33,500	33,500
<u>City Clerk-Elections:</u>						
101-192-000-626.000 Charges For Goods/Service	9,193	695	1,000	500	500	500
	9,193	695	1,000	500	500	500
<u>Finance:</u>						
101-201-000-676.731 Admin Charges - ERS Pension	0	10,000	10,000	10,000	10,000	10,000
101-201-000-676.733 Admin Charges - P/F 345 Pens.	0	20,000	20,000	20,000	20,000	20,000
	0	30,000	30,000	30,000	30,000	30,000
<u>City Assessor:</u>						
101-209-000-626.000 Charges For Goods/Service	476	503	500	500	500	500
	476	503	500	500	500	500
<u>City Attorney:</u>						
101-210-000-582.001 Cont. - District Court	10,870	2,759	8,500	265	0	0
101-210-000-626.000 Charges For Goods/Service	0	466	0	0	0	0
101-210-000-699.286 Cont.-CDBG Fund (Code Enf.)	0	0	37,000	31,500	36,000	36,000
	10,870	3,225	45,500	31,765	36,000	36,000
<u>City Clerk:</u>						
101-215-000-468.000 Business Licenses/Permits	22,955	20,395	20,000	20,000	20,000	20,000
101-215-000-469.000 Cable TV Franchise Fee	196,220	207,297	200,000	207,000	207,000	207,000
101-215-000-626.000 Charges For Goods/Service	850	878	1,200	2,000	2,000	2,000
101-215-000-647.000 Printed Material	15	12	50	25	25	25
101-215-000-668.003 Com. Twr.- Nextel	27,960	26,888	26,967	26,967	27,776	27,776
	248,000	255,470	248,217	255,992	256,801	256,801

Continued

City of Jackson
Fiscal Year 2011/12 Adopted Budget
General Fund Revenues
By Department

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
<u>City Treasurer:</u>						
101-253-000-698.000 Miscellaneous	3,828	5,135	3,500	3,500	3,500	3,500
	3,828	5,135	3,500	3,500	3,500	3,500
<u>City Income Tax Admin:</u>						
101-254-000-675.000 Donations - Private	193	0	0	1,537	1,500	1,500
	193	0	0	1,537	1,500	1,500
<u>Management Information Systems:</u>						
101-258-000-626.258 Charges For Goods/Service-GIS	87,079	73,123	76,134	83,671	77,176	77,176
	87,079	73,123	76,134	83,671	77,176	77,176
<u>City Hall And Grounds:</u>						
101-265-000-668.000 Rents And Royalties	12,278	9,422	12,562	12,562	12,562	12,562
101-265-000-698.000 Miscellaneous	-97	0	0	0	0	0
	12,181	9,422	12,562	12,562	12,562	12,562
<u>Cemeteries:</u>						
101-276-000-607.000 Charg/Services-Fees	1,205	2,250	9,500	9,500	10,900	10,900
101-276-000-633.000 Foundations	10,360	12,101	17,000	17,000	20,500	20,500
101-276-000-634.000 Burials	78,150	76,535	105,000	105,000	115,500	115,500
101-276-000-637.000 Annual Care	755	535	1,000	1,000	1,000	1,000
101-276-000-673.001 Sale of Land	9,979	18,367	17,960	17,960	19,106	19,106
101-276-000-698.000 Miscellaneous	2,139	1,970	500	500	600	600
101-276-000-699.711 Cont.-Cem.Perp.Maint.Fund	64,666	50,570	55,000	55,000	55,000	55,000
	167,254	162,328	205,960	205,960	222,606	222,606
<u>Unallocated:</u>						
101-299-000-676.296 Admin.Charge-Rec. Act.	14,443	6,828	16,000	7,104	7,000	7,000
101-299-000-676.535 Admin.Charge-JHC	46,100	40,016	46,000	35,000	35,000	35,000
101-299-000-676.583 Admin.Charge-Golf Prac. Ctr.	821	1,841	1,000	1,662	1,700	1,700
101-299-000-676.586 Admin.Charge-Park. Assmt.	22,305	27,613	22,500	22,622	23,000	23,000
101-299-000-676.590 Admin.Charge-Sewer Fund	253,288	255,458	260,000	214,795	220,000	220,000
101-299-000-676.591 Admin.Charge-Water Fund	267,756	265,546	270,000	228,597	230,000	230,000
101-299-000-676.599 Admin.Charge-Park. Deck	9,684	7,145	10,000	6,566	7,000	7,000
101-299-000-676.642 Admin.Charge-Eng. Admin.Fd.	23,587	23,356	24,000	21,906	23,000	23,000
101-299-000-676.661 Admin.Charge-Motor Pool	36,432	34,865	37,000	35,617	36,000	36,000
101-299-000-676.677 Admin.Charge-Work. Comp.	4,546	3,037	5,000	8,223	8,500	8,500
101-299-000-676.678 Admin.Charge-Prescription Drug	0	8,000	8,000	8,000	8,000	8,000
101-299-000-676.679 Admin.Charge-Health Care Ins. Ded.	0	4,000	4,000	4,000	4,000	4,000
101-299-000-685.677 Insurance Refund-W/Comp.	0	330,079	308,300	306,550	0	0
101-299-000-698.000 Miscellaneous	112,713	11,033	60,000	50,000	120,000	120,000
	791,675	1,018,817	1,071,800	950,642	723,200	723,200

Continued

City of Jackson
Fiscal Year 2011/12 Adopted Budget
General Fund Revenues
By Department

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
<u>Police Department:</u>						
101-301-000-485.000 Bicycle	264	228	250	225	225	225
101-301-000-501.005 Federal - BVP	4,942	6,301	3,522	3,289	2,585	2,585
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	350	170	300	335	300	300
101-301-000-626.004 Charg/Serv.-Finger Print	999	396	1,080	824	856	856
101-301-000-638.000 Officers Extra Duty	41,236	37,214	13,707	15,144	15,767	15,767
101-301-000-649.000 Auction	6,032	13,297	6,500	14,760	7,900	7,900
101-301-000-652.000 Parking Fines	4,780	3,040	4,560	2,845	4,080	4,080
101-301-000-694.000 Other Revenue	14,490	15,913	12,300	15,867	14,350	14,350
101-301-000-698.000 Miscellaneous	2,856	25,965	2,800	13,646	2,800	2,800
101-301-000-698.001 Miscellaneous - False Alarms	4,592	5,099	5,540	6,600	5,540	5,540
101-301-000-698.009 Miscellaneous - Bond Forfeitures	0	500	0	0	0	0
	92,541	120,123	62,559	85,535	66,403	66,403
<u>Police Youth Services-JPS:</u>						
101-303-000-674.000 Cont.-JPS (Youth Services)	110,000	110,000	110,000	85,000	0	0
	110,000	110,000	110,000	85,000	0	0
<u>STEP Grant:</u>						
<u>2008/09:</u>						
101-308-209-545.000 County Grant	15,550	0	0	0	0	0
<u>2009/10:</u>						
101-308-210-545.000 County Grant	0	10,000	0	0	0	0
<u>2010/11:</u>						
101-308-211-545.000 County Grant	0	0	10,000	10,000	0	0
	15,550	10,000	10,000	10,000	0	0
<u>JCCAE Grant:</u>						
<u>2007/08:</u>						
101-311-208-501.000 Federal Grant	7,061	0	0	0	0	0
<u>2008/09:</u>						
101-311-209-501.000 Federal Grant	7,285	4,136	0	0	0	0
<u>2009/10:</u>						
101-311-210-501.000 Federal Grant	0	3,174	0	5,116	0	0
<u>2010/11:</u>						
101-311-211-501.000 Federal Grant	0	0	11,898	12,198	0	0
	14,346	7,310	11,898	17,314	0	0
<u>Consortium Training:</u>						
101-313-000-674.001 Contribution 302	17,311	18,019	16,159	18,355	17,665	17,665
	17,311	18,019	16,159	18,355	17,665	17,665
<u>In-Service Training:</u>						
101-314-000-539.000 State Grant	13,248	12,910	14,403	12,712	12,265	12,265
	13,248	12,910	14,403	12,712	12,265	12,265

Continued

City of Jackson
Fiscal Year 2011/12 Adopted Budget
General Fund Revenues
By Department

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
<u>MCOLES Training:</u>						
<u>2007/08:</u>						
101-315-208-539.000 State Grant	1,490	0	0	0	0	0
<u>2008/09:</u>						
101-315-209-539.000 State Grant	28,836	-263	0	0	0	0
<u>2009/10:</u>						
101-315-210-539.000 State Grant	0	27,777	0	0	0	0
<u>2010/11:</u>						
101-315-211-539.000 State Grant	0	0	34,039	34,039	0	0
	30,326	27,514	34,039	34,039	0	0
<u>Homeland Security:</u>						
101-318-000-501.343 Federal Grant	0	55,295	0	38,760	0	0
101-318-000-699.286 Contrib.-CDBG	0	0	0	7,752	0	0
	0	55,295	0	46,512	0	0
<u>ARRA Block Grant:</u>						
101-319-000-501.000 Federal Grant	0	411	0	136,658	0	0
	0	411	0	136,658	0	0
<u>Fire Suppression:</u>						
101-340-000-481.000 Inspections And Permits	17,880	17,594	25,000	18,000	18,000	18,000
101-340-000-501.340 Federal Grant - Fire Assist. Prog.	0	0	0	126,701	0	0
101-340-000-501.343 Homeland Security	20,520	0	0	0	0	0
101-340-000-501.xxx Federal Grant - HAZMAT	0	0	0	38,150	0	0
101-340-000-626.000 Charges for Services	2,303	3,116	6,000	5,000	5,000	5,000
101-340-000-626.005 Charges for Serv.-Home Fire Insur.	0	500	20,000	10,000	10,000	10,000
101-340-000-626.340 Charg/Serv.-HAZMAT	13,370	500	0	0	0	0
101-340-000-626.591 Charges for Serv.-Hydrant Maint.	0	67,500	67,500	67,500	67,500	67,500
101-340-000-673.000 Sale of Fixed Assets	0	9,555	25,000	0	0	0
101-340-000-698.000 Miscellaneous	3,272	0	0	0	0	0
	57,345	98,765	143,500	265,351	100,500	100,500
<u>Planning:</u>						
101-401-000-484.000 Zoning	9,230	4,210	7,500	7,500	7,500	7,500
	9,230	4,210	7,500	7,500	7,500	7,500
<u>Tax Property Maintenance:</u>						
101-441-000-642.000 Charg/Services-Sales	175	695	0	773	0	0
	175	695	0	773	0	0
<u>Civic Affairs:</u>						
101-442-000-698.000 Miscellaneous	1,504	352	1,000	500	500	500
101-442-000-699.286 Cont.-CDBG Fund	0	616	0	0	0	0
	1,504	968	1,000	500	500	500
<u>Drains at Large:</u>						
101-445-000-698.000 Miscellaneous	5,202	0	0	0	0	0
	5,202	0	0	0	0	0
<u>Storm Drain Construction:</u>						
101-446-000-699.245 Cont.-Public Imp. Fund	49,282	7,531	24,400	23,400	0	0
	49,282	7,531	24,400	23,400	0	0

Continued

City of Jackson
Fiscal Year 2011/12 Adopted Budget
General Fund Revenues
By Department

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
<u>Sidewalk Construction:</u>						
101-448-000-539.000 St Grant - Safe Routes to School	93,999	0	0	0	0	0
101-448-000-648.000 Sidewalks	4,394	0	10,000	10,000	10,000	10,000
101-448-000-699.245 Cont.-Public Imp. Fund	0	0	0	0	0	0
101-448-000-699.286 Cont.-CDBG Fund	24,980	41,537	0	61,006	12,000	12,000
	123,373	41,537	10,000	71,006	22,000	22,000
<u>Street Lighting:</u>						
101-450-000-694.001 Expense Refunds (CE)	0	0	0	77,543	0	0
101-450-000-698.000 Miscellaneous	7,703	968	2,000	7,044	5,000	5,000
	7,703	968	2,000	84,587	5,000	5,000
<u>Weed Control:</u>						
101-455-000-641.001 Weed Control	12,405	26,799	31,269	35,187	39,300	39,300
	12,405	26,799	31,269	35,187	39,300	39,300
<u>Forestry:</u>						
101-690-000-539.006 State Grant - Arbor Day	0	0	200	200	200	200
101-690-000-642.000 Charg/Services-Sales	9,308	9,993	4,500	4,350	3,000	3,000
101-690-000-642.005 Charg/Services-Compost	11,466	10,996	16,000	16,000	0	0
101-690-000-642.202 Charg/Serv.-Major St. (Compost.)	0	40,000	40,000	40,000	0	0
101-690-000-675.000 Donations - Private	0	4,445	0	2,820	5,000	5,000
101-690-000-698.000 Miscellaneous	14,877	6,385	20,000	1,311	0	0
	35,651	71,819	80,700	64,681	8,200	8,200
<u>Parks & Recreation Administration:</u>						
101-692-000-675.038 Donations-MLKCtr.	0	10,000	0	0	0	0
101-692-000-675.048 Donations - Dart Corp.	5,000	0	0	0	0	0
101-692-000-675.440 Donations - Income Tax Refunds	0	847	0	0	0	0
101-692-000-699.286 Cont.-CDBG Fund	35,000	40,000	40,000	40,000	40,000	40,000
	40,000	50,847	40,000	40,000	40,000	40,000
<u>Lt. Nixon Memorial Pool:</u>						
101-698-000-651.000 Charg/Services-Fees	86,486	58,356	91,000	80,000	85,000	85,000
101-698-000-651.007 Charg/Services-Concess.	32,704	22,517	31,000	30,000	30,000	30,000
	119,190	80,873	122,000	110,000	115,000	115,000
<u>Sharp Park Swimming Pool:</u>						
101-699-000-651.000 Charg/Services-Fees	36,115	48,447	40,000	60,000	50,000	50,000
101-699-000-675.000 Donations - Private Sources	0	0	20,000	35,000	45,000	45,000
101-699-000-675.006 Donations - Weatherwax	0	15,000	0	0	0	0
	36,115	63,447	60,000	95,000	95,000	95,000
<u>Historical District :</u>						
101-803-000-501.000 Federal Grant	0	896	0	0	0	0
	0	896	0	0	0	0
<u>Human Relations:</u>						
101-896-000-675.040 Donations-MLK Brfst/Chal. Day	8,521	16,395	14,000	40,000	14,000	14,000
101-896-000-675.896 Donations-HRC Comm Promo.	1,634	2,520	800	1,150	800	800
101-896-000-699.286 Cont.-CDBG Fund (Youth Council)	765	426	0	0	0	0
	10,920	19,341	14,800	41,150	14,800	14,800
Total Revenues	23,356,628	21,345,280	21,202,929	21,584,239	18,655,281	18,655,281

City of Jackson
Fiscal Year 2011/12 Adopted Budget
General Fund Expenditures
By Function/Department

Function Department	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
<u>Legislative & Judicial:</u>						
101-101 City Council	84,987	81,455	81,472	80,665	78,582	78,582
101-103 Charter Review Committee	77	0	0	0	0	0
101-137 Admin. Hearings Bureau	22,598	24,467	22,851	22,851	22,851	22,851
	107,662	105,922	104,323	103,516	101,433	101,433
<u>General Government:</u>						
101-172 City Manager	249,447	160,547	258,765	227,561	248,315	248,315
101-192 City Clerk-Elections	161,360	111,169	134,401	148,579	151,568	151,568
101-201 Finance	425,810	422,541	403,965	409,657	428,698	428,698
101-209 City Assessor	430,423	386,137	306,843	310,610	295,358	295,358
101-210 City Attorney	521,999	479,684	410,912	393,686	393,824	393,824
101-215 City Clerk	216,043	208,443	185,360	185,657	198,545	198,545
101-226 Personnel	369,453	287,505	262,782	227,356	166,545	166,545
101-233 Purchasing	168,037	119,452	86,167	89,611	89,294	89,294
101-253 City Treasurer	316,151	311,980	268,927	268,927	279,341	279,341
101-254 City Income Tax Admin.	246,787	182,261	202,486	202,486	211,038	211,038
101-258 Mgt. Information Services	319,370	310,679	313,183	333,191	330,867	330,867
101-265 City Hall & Grounds	342,229	332,776	325,386	339,754	338,657	338,657
101-276 Cemeteries	493,677	436,616	427,079	432,440	186,363	186,363
101-299 Unallocated	495,144	696,175	578,696	699,125	694,527	694,527
	4,755,930	4,445,965	4,164,952	4,268,640	4,012,940	4,012,940
<u>Police Department:</u>						
101-301 Police	8,702,532	8,067,954	7,801,119	7,419,609	7,253,805	7,268,805
101-303 Police Youth Services-JPS	309,924	296,031	289,234	246,968	0	0
101-308 STEP Grant	20,733	13,333	13,333	13,333	0	0
101-311 JCCAE Grant	14,346	7,310	11,898	17,313	0	0
101-313 Consortium Training	18,483	15,007	18,403	47,280	11,485	11,485
101-314 In-Service Training	12,816	10,959	12,363	16,499	8,478	8,478
101-315 MCOLES Training	28,836	27,514	34,039	34,039	0	0
101-318 Homeland Security Grant	0	55,295	0	46,512	0	0
101-319 ARRA Block Grant	0	483	0	136,586	0	0
	9,107,670	8,493,886	8,180,389	7,978,139	7,273,768	7,288,768
<u>Fire Department:</u>						
101-340 Fire Suppression	5,587,320	4,916,357	4,621,045	4,658,770	3,332,609	3,332,609
	5,587,320	4,916,357	4,621,045	4,658,770	3,332,609	3,332,609
<u>Other Public Safety:</u>						
101-350 Public Safety - Unallocated	1,415,816	1,673,127	1,751,129	1,535,350	1,684,850	1,684,850
101-401 Planning	154,627	103,109	116,029	116,029	28,213	28,213
101-426 Office Of Emerg. Measures	54,789	60,087	64,315	64,761	64,601	64,601
	1,625,232	1,836,323	1,931,473	1,716,140	1,777,664	1,777,664

City of Jackson
Fiscal Year 2011/12 Adopted Budget
General Fund Expenditures
By Function/Department

Function Department	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
<u>Engineering & Public Works:</u>						
101-441 Tax Property Maintenance	7,598	5,539	8,000	8,000	8,000	8,000
101-442 Civic Affairs	44,553	41,278	43,765	43,765	43,765	43,765
101-445 Drains At Large	59,639	48,618	60,000	60,000	0	0
101-446 Storm Drain Construction	54,252	7,531	24,400	23,400	0	0
101-447 Ground Maintenance	132,838	37,998	42,600	42,600	42,600	42,600
101-448 Sidewalk Construction	157,297	50,510	40,000	101,006	52,000	52,000
101-450 Street Lighting	479,334	480,473	521,215	480,015	454,458	454,458
101-455 Weed Control	15,916	22,983	31,269	35,187	39,300	39,300
101-690 Forestry	586,902	512,147	491,297	491,769	186,363	186,363
	1,538,329	1,207,077	1,262,546	1,285,742	826,486	826,486
<u>Recreation & Culture:</u>						
101-692 Parks, Rec. & Grounds Admin.	789,964	700,738	587,913	589,913	616,109	616,109
101-697 Parks and Facilities Maint.	524,211	505,816	513,587	536,241	539,350	539,350
101-698 Lt. Nixon Memorial Park	152,934	123,686	131,735	131,735	131,735	131,735
101-699 Sharp Park Swimming Pool	117,113	89,331	94,877	94,877	94,877	94,877
101-803 Historical District	11,240	11,290	11,973	11,973	11,973	11,973
	1,595,462	1,430,861	1,340,085	1,364,739	1,394,044	1,394,044
<u>Health & Welfare:</u>						
101-896 Human Relations	68,621	68,477	58,411	44,108	57,691	57,691
	68,621	68,477	58,411	44,108	57,691	57,691
<u>Contributions to Other Funds</u>						
101-999 Contributions to Other Funds	324,158	138,900	54,900	63,400	21,500	21,500
Total Expenditures	24,710,384	22,643,768	21,718,124	21,483,194	18,798,135	18,813,135

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 101 City Council

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-101-000-706.000 Salaries and Wages	61,914	61,914	61,850	61,100	58,850	58,850
101-101-000-715.000 Employers FICA	4,732	4,732	4,732	4,675	4,502	4,502
	<u>66,646</u>	<u>66,646</u>	<u>66,582</u>	<u>65,775</u>	<u>63,352</u>	<u>63,352</u>
Material and Supplies:						
101-101-000-726.000 Office Supplies	545	729	590	590	730	730
	<u>545</u>	<u>729</u>	<u>590</u>	<u>590</u>	<u>730</u>	<u>730</u>
Contractual and Other:						
101-101-000-853.000 Telephone	3,906	3,887	4,100	4,100	4,100	4,100
101-101-000-873.000 Travel	3,900	0	0	0	0	0
101-101-000-880.000 Community Promotion	1,062	1,135	1,000	1,000	1,200	1,200
101-101-000-900.000 Printing & Publishing	179	0	100	100	100	100
101-101-000-958.000 Memberships & Dues	8,749	8,734	8,800	8,800	8,800	8,800
101-101-000-960.000 Education & Training	0	324	300	300	300	300
	<u>17,796</u>	<u>14,080</u>	<u>14,300</u>	<u>14,300</u>	<u>14,500</u>	<u>14,500</u>
Capital Outlay:						
101-101-000-983.000 Office Equipment	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
City Council	<u><u>84,987</u></u>	<u><u>81,455</u></u>	<u><u>81,472</u></u>	<u><u>80,665</u></u>	<u><u>78,582</u></u>	<u><u>78,582</u></u>

City of Jackson
Fiscal Year 2011/12 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 2011/12 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 103 Charter Review Committee

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-103-000-706.000 Salaries and Wages	0	0	0	0	0	0
101-103-000-715.000 Employers FICA	0	0	0	0	0	0
101-103-000-724.001 Workers Compensation	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Material and Supplies:						
101-103-000-726.000 Office Supplies	77	0	0	0	0	0
	<u>77</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contractual and Other:						
101-103-000-818.000 Contractual Services	0	0	0	0	0	0
101-103-000-880.000 Community Promotion	0	0	0	0	0	0
101-103-000-900.000 Printing & Publishing	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Charter Commission	<u>77</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 137 Administrative Hearings Bureau

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-137-000-706.000 Salaries and Wages	17,878	20,218	18,500	18,500	18,500	18,500
101-137-000-707.000 Wages-Temporary	0	237	500	500	500	500
101-137-000-715.000 Employers FICA	1,400	1,603	1,415	1,415	1,415	1,415
101-137-000-724.000 Unemployment	284	286	360	360	360	360
101-137-000-724.001 Workers Compensation	26	42	26	26	26	26
	<u>19,588</u>	<u>22,386</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	37	77	400	400	400	400
101-137-000-737.000 Publications	0	0	0	0	0	0
	<u>37</u>	<u>77</u>	<u>400</u>	<u>400</u>	<u>400</u>	<u>400</u>
Contractual and Other:						
101-137-000-818.000 Contractual Services	2,746	1,858	1,500	1,500	1,500	1,500
101-137-000-853.000 Telephone	227	71	150	150	150	150
101-137-000-873.000 Travel	0	0	0	0	0	0
101-137-000-900.000 Printing & Publishing	0	0	0	0	0	0
101-137-000-960.000 Education & Training	0	75	0	0	0	0
	<u>2,973</u>	<u>2,004</u>	<u>1,650</u>	<u>1,650</u>	<u>1,650</u>	<u>1,650</u>
Administrative Hearings Bureau	<u><u>22,598</u></u>	<u><u>24,467</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>

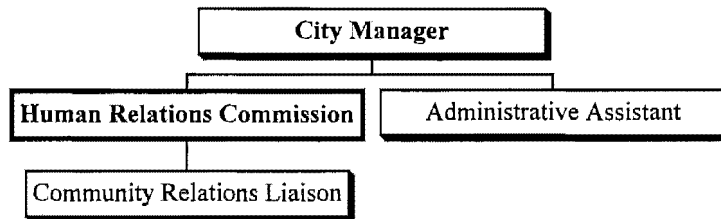
City of Jackson
Fiscal Year 2011/12 Adopted Budget
Personnel Schedule

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 2011/12 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		55,842
MGR	City Manager	1		120,000
PT	Deputy to the City Manager	1		37,440
		3		213,282
Less: Allocation of Deputy to the City Manager to Human Relations 101-896 (100%)				-37,440
Activity Total				175,842

City of Jackson
City Manager
Activity Personnel Chart



City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 172 City Manager

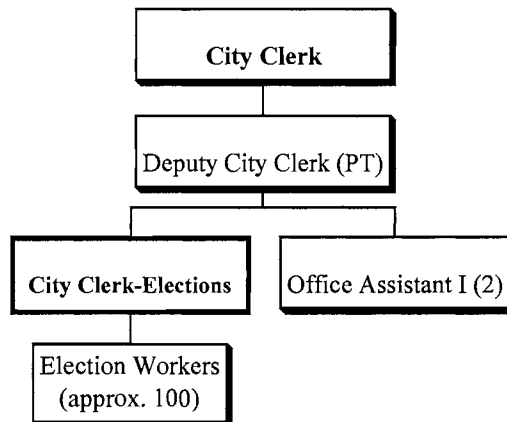
Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-172-000-702.000 Termination Pay	0	8,360	0	0	0	0
101-172-000-706.000 Salaries and Wages	171,195	102,210	175,842	164,313	175,842	175,842
101-172-000-707.000 Wages-Temporary	3,446	648	6,000	3,925	6,000	6,000
101-172-000-715.000 Employers FICA	12,192	8,498	13,542	12,667	13,542	13,542
101-172-000-719.000 Health Insurance	14,238	9,958	20,471	5,662	20,471	20,471
101-172-000-719.678 RX Drug Insurance	5,232	1,666	3,917	1,114	3,917	3,917
101-172-000-719.679 Health Insurance Deductible	4,465	0	0	0	0	0
101-172-000-722.000 Pension-General	3,806	4,344	4,618	4,737	4,618	4,618
101-172-000-722.001 Retiremt-City Mgr.	14,004	4,309	9,924	11,631	9,924	9,924
101-172-000-724.000 Unemployment	271	544	360	811	360	360
101-172-000-724.001 Workers Compensation	250	144	246	232	246	246
101-172-000-725.000 Other Fringe Benefits	1,376	972	2,345	969	2,345	2,345
	<u>230,475</u>	<u>141,653</u>	<u>237,265</u>	<u>206,061</u>	<u>237,265</u>	<u>237,265</u>
Material and Supplies:						
101-172-000-726.000 Office Supplies	2,332	3,282	2,200	2,200	2,200	2,200
101-172-000-737.000 Publications	0	0	0	0	0	0
	<u>2,332</u>	<u>3,282</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	0	9,082	10,000	10,000	0	0
101-172-000-853.000 Telephone	1,006	1,374	1,200	1,200	1,200	1,200
101-172-000-861.000 Auto Allowance	4,800	1,200	0	0	0	0
101-172-000-873.000 Travel	2,477	322	1,200	1,200	1,000	1,000
101-172-000-880.000 Community Promotion	175	0	500	500	500	500
101-172-000-900.000 Printing & Publishing	342	0	500	500	500	500
101-172-000-904.000 Annual Budget	1,034	2,234	3,100	3,100	3,100	3,100
101-172-000-934.000 Office Equipment Maintenance	150	21	300	300	300	300
101-172-000-958.000 Memberships & Dues	2,063	1,045	1,500	1,500	1,500	1,500
101-172-000-960.000 Education & Training	0	0	0	0	0	0
	<u>12,047</u>	<u>15,278</u>	<u>18,300</u>	<u>18,300</u>	<u>8,100</u>	<u>8,100</u>
Capital Outlay:						
101-172-000-983.000 Office Equipment	4,593	334	1,000	1,000	750	750
	<u>4,593</u>	<u>334</u>	<u>1,000</u>	<u>1,000</u>	<u>750</u>	<u>750</u>
City Manager	<u>249,447</u>	<u>160,547</u>	<u>258,765</u>	<u>227,561</u>	<u>248,315</u>	<u>248,315</u>

**City of Jackson
Fiscal Year 2011/12 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		*	31,220
				31,220
Add: Allocation From City Clerk 101-215: Permanent				50,823
Allocation From City Hall & Grounds 101-265: Maint. Crew Leader				4,767
Activity Total				86,810

* Includes Approximately 100 Positions On A Temporary Basis.

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



City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

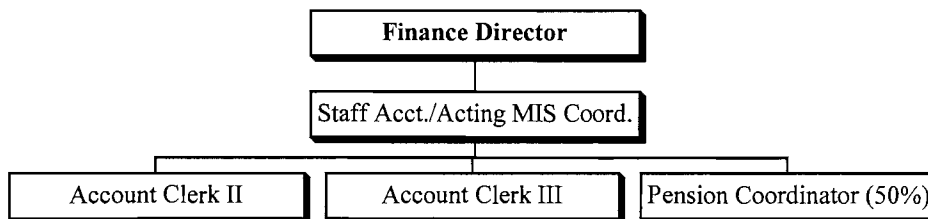
Fund 101 General Fund
Dept 192 City Clerk-Elections

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-192-000-706.000 Salaries and Wages	55,667	54,001	53,872	53,872	55,590	55,590
101-192-000-707.000 Wages-Temporary	43,113	23,875	32,630	40,000	31,220	31,220
101-192-000-709.000 Overtime	7,595	3,223	5,000	6,000	5,000	5,000
101-192-000-715.000 Employers FICA	5,214	4,615	4,762	4,800	4,228	4,228
101-192-000-719.000 Health Insurance	6,024	6,687	7,389	11,297	8,171	8,171
101-192-000-719.678 RX Drug Insurance	1,436	1,142	1,285	2,147	2,362	2,362
101-192-000-719.679 Health Insurance Deductible	927	0	0	0	4,980	4,980
101-192-000-722.000 Pension-General	4,413	4,380	4,123	5,123	4,687	4,687
101-192-000-724.000 Unemployment	741	420	1,314	1,314	1,460	1,460
101-192-000-724.001 Workers Compensation	386	208	871	871	846	846
101-192-000-725.000 Other Fringe Benefits	297	191	1,005	1,005	1,074	1,074
	125,813	98,742	112,251	126,429	119,618	119,618
Material and Supplies:						
101-192-000-726.000 Office Supplies	10,051	3,887	7,000	7,000	17,800	17,800
	10,051	3,887	7,000	7,000	17,800	17,800
Contractual and Other:						
101-192-000-818.000 Contractual Services	9,795	6,300	10,000	12,000	9,000	9,000
101-192-000-853.000 Telephone	553	539	750	750	750	750
101-192-000-873.000 Travel	625	180	200	200	200	200
101-192-000-900.000 Printing & Publishing	815	321	1,000	1,000	1,000	1,000
101-192-000-933.000 Equipment Maintenance	0	0	2,000	0	2,000	2,000
101-192-000-942.000 Building Rental/Lease	1,800	1,200	1,200	1,200	1,200	1,200
	13,588	8,540	15,150	15,150	14,150	14,150
Capital Outlay:						
101-192-000-983.000 Office Equipment	11,908	0	0	0	0	0
	11,908	0	0	0	0	0
City Clerk-Elections	161,360	111,169	134,401	148,579	151,568	151,568

City of Jackson
Fiscal Year 2011/12 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		74,246
019	Finance Director	1		95,622
305	Account Clerk II	1		44,475
306	Account Clerk III	1		46,862
307	Pension Coordinator/AR	1		49,637
Activity Total		5		310,842
Less:	Allocation of Acct./Acting IS Coord. to 101-258 MIS (Acting pay - 11.5%)			-8,538
	Allocation of 50% Pension Coordinator/AR to Fund 642			-24,819
				277,485

City of Jackson
Finance
Activity Personnel
Chart



City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

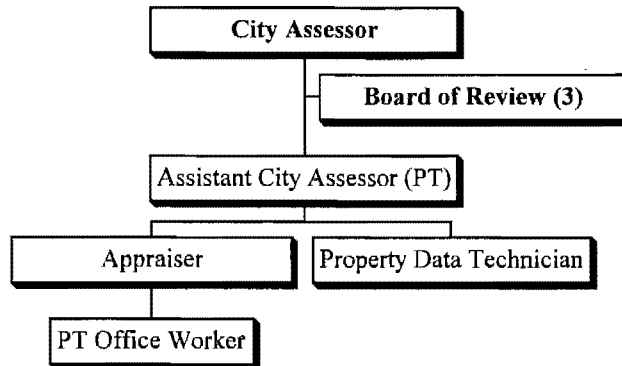
Fund 101 General Fund
Dept 201 Finance

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-201-000-706.000 Salaries and Wages	297,673	287,863	268,140	270,000	277,485	277,485
101-201-000-707.000 Wages-Temporary	985	0	0	0	0	0
101-201-000-715.000 Employers FICA	22,327	21,760	20,514	20,514	21,227	21,227
101-201-000-719.000 Health Insurance	56,180	62,957	60,964	65,983	46,157	46,157
101-201-000-719.678 RX Drug Insurance	11,258	11,612	12,154	12,950	13,370	13,370
101-201-000-719.679 Health Insurance Deductible	3,845	0	0	0	26,310	26,310
101-201-000-722.000 Pension-General	20,994	22,181	22,175	22,880	23,697	23,697
101-201-000-724.000 Unemployment	539	817	789	1,605	1,605	1,605
101-201-000-724.001 Workers Compensation	416	404	375	375	388	388
101-201-000-725.000 Other Fringe Benefits	1,638	1,684	4,904	1,500	4,609	4,609
	415,855	409,278	390,015	395,807	414,848	414,848
Material and Supplies:						
101-201-000-726.000 Office Supplies	9,190	7,676	10,000	10,000	10,000	10,000
101-201-000-737.000 Publications	255	359	500	400	400	400
	9,445	8,035	10,500	10,400	10,400	10,400
Contractual and Other:						
101-201-000-818.000 Contractual Services	0	0	0	0	0	0
101-201-000-853.000 Telephone	1,481	1,727	2,100	2,100	2,100	2,100
101-201-000-873.000 Travel	0	39	50	50	50	50
101-201-000-958.000 Memberships & Dues	1,145	1,230	1,300	1,300	1,300	1,300
101-201-000-960.000 Education & Training	0	0	0	0	0	0
101-201-000-963.999 Purchasing Clearing	-2,116	2,232	0	0	0	0
	510	5,228	3,450	3,450	3,450	3,450
Finance	425,810	422,541	403,965	409,657	428,698	428,698

**City of Jackson
Fiscal Year 2011/12 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		41,168
012	Assistant City Assessor (PT)	1		39,550
307	Property Data Technician	1		49,632
ASSR	City Assessor	1		74,032
PT	Part Time Office Worker		1	3,500
PT	Board of Review		3	1,800
Activity Total		4	4	209,682

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



City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

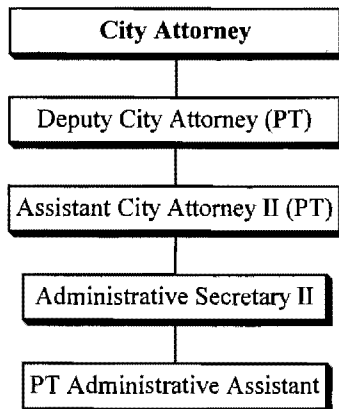
Fund 101 General Fund
Dept 209 City Assessor

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-209-000-702.000 Termination Pay	0	45,191	0	0	0	0
101-209-000-706.000 Salaries and Wages	302,613	217,773	204,645	204,645	204,382	204,382
101-209-000-707.000 Wages-Temporary	1,650	15,708	5,300	2,500	5,300	5,300
101-209-000-709.000 Overtime	513	0	0	0	0	0
101-209-000-715.000 Employers FICA	23,062	18,352	16,060	16,350	15,773	15,773
101-209-000-719.000 Health Insurance	37,565	42,905	33,826	36,660	23,465	23,465
101-209-000-719.678 RX Drug Insurance	10,713	7,595	6,474	7,200	7,122	7,122
101-209-000-719.679 Health Insurance Deductible	6,936	0	0	0	0	0
101-209-000-722.000 Pension-General	21,379	17,211	13,315	14,440	11,132	11,132
101-209-000-724.000 Unemployment	554	738	720	1,243	1,464	1,464
101-209-000-724.001 Workers Compensation	1,811	1,877	1,580	1,700	1,700	1,700
101-209-000-725.000 Other Fringe Benefits	1,328	1,277	3,033	4,377	2,955	2,955
	408,124	368,627	284,953	289,115	273,293	273,293
Material and Supplies:						
101-209-000-726.000 Office Supplies	2,866	2,413	2,500	2,500	2,600	2,600
101-209-000-726.001 Data Processing Supplies	9,983	8,025	11,245	10,775	11,310	11,310
101-209-000-737.000 Publications	1,039	1,046	1,095	1,095	1,080	1,080
101-209-000-751.000 Gasoline	391	379	500	400	500	500
	14,279	11,863	15,340	14,770	15,490	15,490
Contractual and Other:						
101-209-000-853.000 Telephone	835	528	1,000	900	800	800
101-209-000-873.000 Travel	1,733	1,619	2,100	2,100	2,100	2,100
101-209-000-934.000 Office Equipment Maintenance	2,492	1,750	1,400	1,400	1,400	1,400
101-209-000-939.000 Vehicle Maintenance	34	550	450	600	850	850
101-209-000-958.000 Memberships & Dues	550	300	475	500	300	300
101-209-000-960.000 Education & Training	1,175	900	1,125	1,225	1,125	1,125
	6,819	5,647	6,550	6,725	6,575	6,575
Capital Outlay:						
101-209-000-983.000 Office Equipment	1,201	0	0	0	0	0
101-209-000-985.000 Vehicles	0	0	0	0	0	0
	1,201	0	0	0	0	0
City Assessor	430,423	386,137	306,843	310,610	295,358	295,358

**City of Jackson
Fiscal Year 2011/12 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		43,161
ATRY	City Attorney	1		107,807
015	Assistant City Attorney II (PT)		1	59,280
016	Deputy City Attorney (PT)		1	54,600
PT	Part Time Administrative Assistant		1	20,280
Activity Total		2	3	285,128

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



City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

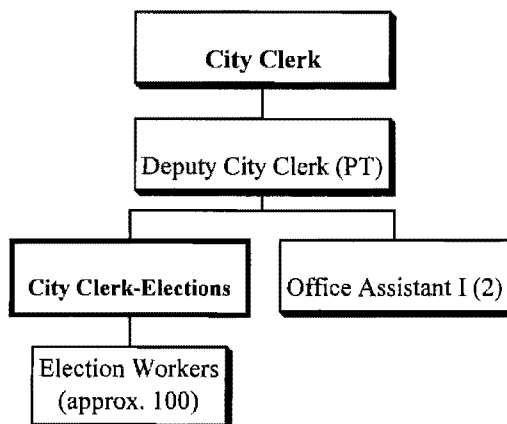
Fund 101 General Fund
Dept 210 City Attorney

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-210-000-702.000 Termination Pay	0	28,650	0	4,333	0	0
101-210-000-706.000 Salaries and Wages	362,874	272,918	221,170	194,793	150,968	150,968
101-210-000-707.000 Wages-Temporary	10,006	57,038	70,824	83,883	134,160	134,160
101-210-000-715.000 Employers FICA	28,089	27,149	22,338	21,616	21,989	21,989
101-210-000-719.000 Health Insurance	39,387	39,902	35,408	31,653	21,818	21,818
101-210-000-719.678 RX Drug Insurance	13,093	6,840	6,788	6,878	6,316	6,316
101-210-000-719.679 Health Insurance Deductible	11,535	0	0	0	12,000	12,000
101-210-000-722.000 Pension-General	25,596	21,746	17,913	16,567	12,879	12,879
101-210-000-724.000 Unemployment	547	954	1,080	2,183	1,830	1,830
101-210-000-724.001 Workers Compensation	526	511	477	397	403	403
101-210-000-725.000 Other Fringe Benefits	3,290	3,226	3,273	1,683	2,111	2,111
	494,943	458,934	379,271	363,986	364,474	364,474
Material and Supplies:						
101-210-000-726.000 Office Supplies	3,569	1,718	5,000	4,000	4,000	4,000
101-210-000-737.000 Publications	10,599	7,615	8,341	8,000	8,000	8,000
	14,168	9,333	13,341	12,000	12,000	12,000
Contractual and Other:						
101-210-000-818.000 Contractual Services	3,335	4,625	10,000	10,000	10,000	10,000
101-210-000-826.000 Legal Fees	-31	-456	600	600	600	600
101-210-000-827.000 Witness Fees	132	55	300	300	300	300
101-210-000-853.000 Telephone	1,039	984	1,200	1,200	1,200	1,200
101-210-000-861.000 Auto Allowance	4,800	2,200	0	0	0	0
101-210-000-873.000 Travel	35	49	600	400	400	400
101-210-000-934.000 Office Equipment Maintenance	320	307	1,325	1,300	1,300	1,300
101-210-000-958.000 Memberships & Dues	3,018	3,173	3,350	3,000	2,650	2,650
101-210-000-960.000 Education & Training	240	480	925	900	900	900
	12,888	11,417	18,300	17,700	17,350	17,350
City Attorney	521,999	479,684	410,912	393,686	393,824	393,824

**City of Jackson
Fiscal Year 2011/12 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		83,981
CLRK	City Clerk	1		85,429
010	Deputy City Clerk (PT)		1	17,540
		3	1	186,950
Less: Allocation To City Clerk-Elections 101-192: Permanent				-50,823
Allocation To Parking Assessment 586-586: Permanent				-12,807
Activity Total				123,320

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



City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 215 City Clerk

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-215-000-706.000 Salaries and Wages	154,773	137,995	91,483	91,483	105,780	105,780
101-215-000-707.000 Wages-Temporary	0	10,793	36,712	22,712	17,540	17,540
101-215-000-709.000 Overtime	0	328	0	1,183	0	0
101-215-000-715.000 Employers FICA	11,694	11,510	11,423	11,423	9,435	9,435
101-215-000-719.000 Health Insurance	10,128	12,870	13,078	22,196	16,039	16,039
101-215-000-719.678 RX Drug Insurance	2,468	1,999	2,208	4,217	4,639	4,639
101-215-000-719.679 Health Insurance Deductible	2,164	0	0	0	9,600	9,600
101-215-000-722.000 Pension-General	10,979	10,839	7,877	9,450	9,034	9,034
101-215-000-724.000 Unemployment	292	486	486	1,000	1,024	1,024
101-215-000-724.001 Workers Compensation	232	213	180	180	97	97
101-215-000-725.000 Other Fringe Benefits	1,000	926	1,863	1,863	2,007	2,007
	193,730	187,959	165,310	165,707	175,195	175,195
Material and Supplies:						
101-215-000-726.000 Office Supplies	5,895	5,024	6,500	6,000	6,000	6,000
101-215-000-737.000 Publications	496	214	500	500	500	500
	6,391	5,238	7,000	6,500	6,500	6,500
Contractual and Other:						
101-215-000-818.000 Contractual Services	2,937	4,880	4,000	4,000	5,000	5,000
101-215-000-853.000 Telephone	557	508	600	600	950	950
101-215-000-873.000 Travel	500	59	100	100	50	50
101-215-000-900.000 Printing & Publishing	9,889	8,401	7,000	7,500	7,500	7,500
101-215-000-934.000 Office Equipment Maintenance	311	312	600	600	700	700
101-215-000-958.000 Memberships & Dues	250	240	500	400	400	400
101-215-000-960.000 Education & Training	589	0	250	250	250	250
	15,033	14,400	13,050	13,450	14,850	14,850
Capital Outlay:						
101-215-000-983.000 Office Equipment	889	846	0	0	2,000	2,000
	889	846	0	0	2,000	2,000
City Clerk	216,043	208,443	185,360	185,657	198,545	198,545

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 226 Personnel

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-226-000-702.000 Termination Pay	7,161	1,819	0	4,947	0	0
101-226-000-706.000 Salaries and Wages	200,185	195,425	176,074	144,933	47,046	47,046
101-226-000-707.000 Wages-Temporary	7,899	35	0	72	0	0
101-226-000-709.000 Overtime	1,189	695	1,000	2,095	0	0
101-226-000-715.000 Employers FICA	16,314	15,266	13,469	12,100	3,600	3,600
101-226-000-719.000 Health Insurance	26,899	24,796	22,501	14,094	2,030	2,030
101-226-000-719.678 RX Drug Insurance	7,446	3,925	3,971	2,734	0	0
101-226-000-719.679 Health Insurance Deductible	2,484	0	0	0	0	0
101-226-000-722.000 Pension-General	14,120	15,241	14,561	8,931	4,333	4,333
101-226-000-724.000 Unemployment	729	611	540	1,192	366	366
101-226-000-724.001 Workers Compensation	299	279	247	516	70	70
101-226-000-725.000 Other Fringe Benefits	2,838	1,769	3,019	1,342	1,000	1,000
	287,563	259,861	235,382	192,956	58,445	58,445
Material and Supplies:						
101-226-000-726.000 Office Supplies	9,332	2,659	6,000	3,000	500	500
101-226-000-737.000 Publications	5,457	1,335	500	500	500	500
101-226-000-755.000 Safety Supplies	867	0	0	0	0	0
	15,656	3,994	6,500	3,500	1,000	1,000
Contractual and Other:						
101-226-000-818.000 Contractual Services	42,200	17,719	17,000	17,000	20,000	20,000
101-226-000-818.xxx Contractual Services-County	0	0	0	10,000	85,000	85,000
101-226-000-853.000 Telephone	1,389	1,328	1,400	1,400	500	500
101-226-000-873.000 Travel	999	408	500	500	0	0
101-226-000-900.000 Printing & Publishing	1,836	54	500	500	500	500
101-226-000-934.000 Office Equipment Maintenance	790	0	300	300	300	300
101-226-000-946.000 Office Equipment Rental	0	0	0	0	0	0
101-226-000-958.000 Memberships & Dues	1,584	540	700	700	300	300
101-226-000-960.000 Education & Training	1,956	557	500	500	500	500
101-226-000-960.001 Training-City Wide	7,409	312	0	0	0	0
101-226-000-960.002 Training-New Recruitment	333	0	0	0	0	0
101-226-000-960.003 Training-MAPE Reimb.	7,544	2,732	0	0	0	0
101-226-000-960.004 City Wide Wellness Programs	194	0	0	0	0	0
	66,234	23,650	20,900	30,900	107,100	107,100
Personnel	369,453	287,505	262,782	227,356	166,545	166,545

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

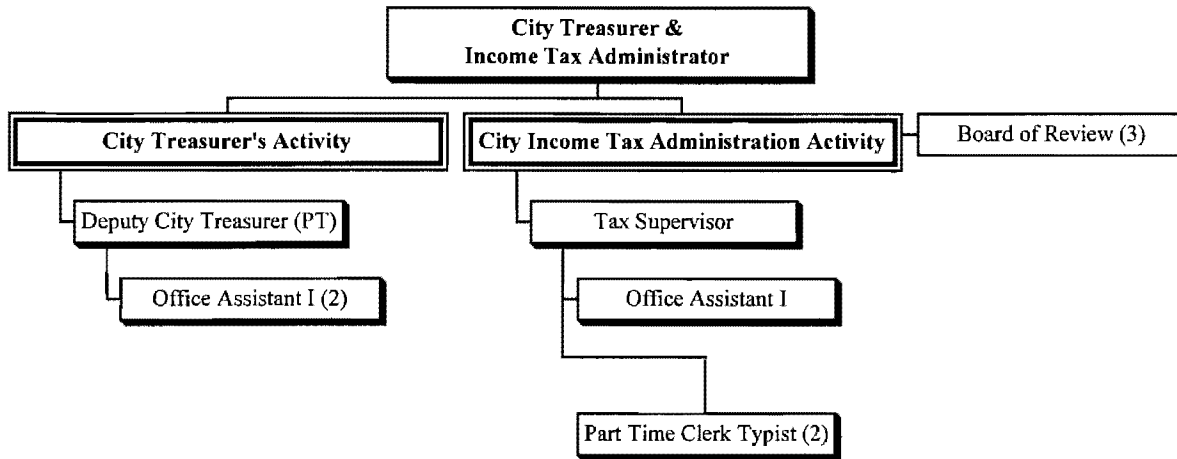
Fund 101 General Fund
Dept 233 Purchasing

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-233-000-702.000 Termination Pay	0	31,804	0	0	0	0
101-233-000-706.000 Salaries and Wages	115,172	55,276	53,835	53,835	53,789	53,789
101-233-000-707.000 Wages-Temporary	108	0	0	0	0	0
101-233-000-715.000 Employers FICA	8,614	6,714	4,119	4,119	4,115	4,115
101-233-000-719.000 Health Insurance	23,073	17,620	14,938	16,738	10,909	10,909
101-233-000-719.678 RX Drug Insurance	6,276	2,780	2,871	3,059	3,158	3,158
101-233-000-719.679 Health Insurance Deductible	3,845	0	0	0	6,000	6,000
101-233-000-722.000 Pension-General	6,869	4,466	4,453	4,598	4,594	4,594
101-233-000-724.000 Unemployment	218	180	180	366	366	366
101-233-000-724.001 Workers Compensation	161	126	76	76	76	76
101-233-000-725.000 Other Fringe Benefits	-208	-385	980	980	947	947
	164,128	118,581	81,452	83,771	83,954	83,954
Material and Supplies:						
101-233-000-726.000 Office Supplies	2,309	1,981	3,000	3,000	2,500	2,500
101-233-000-737.000 Publications	0	75	0	75	75	75
	2,309	2,056	3,000	3,075	2,575	2,575
Contractual and Other:						
101-233-000-818.000 Contractual Services	469	0	0	0	0	0
101-233-000-853.000 Telephone	574	566	600	600	600	600
101-233-000-873.000 Travel	365	77	50	100	100	100
101-233-000-900.000 Printing & Publishing	697	38	150	150	150	150
101-233-000-934.000 Office Equipment Maintenance	702	0	0	0	0	0
101-233-000-946.000 Office Equipment Rental	-2,020	-2,210	500	1,500	1,500	1,500
101-233-000-958.000 Memberships & Dues	791	344	415	415	415	415
101-233-000-960.000 Education & Training	22	0	0	0	0	0
	1,600	-1,185	1,715	2,765	2,765	2,765
Purchasing	168,037	119,452	86,167	89,611	89,294	89,294

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: City Treasurer</i>				
<i>Fund-Activity: 101-253</i>				
010	Deputy City Treasurer (PT)	1		35,495
ELEC	City Treasurer	1		80,371
303	Office Assistant I	1		40,194
303	Office Assistant I	1		30,360
Activity Total		4		186,420

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



City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

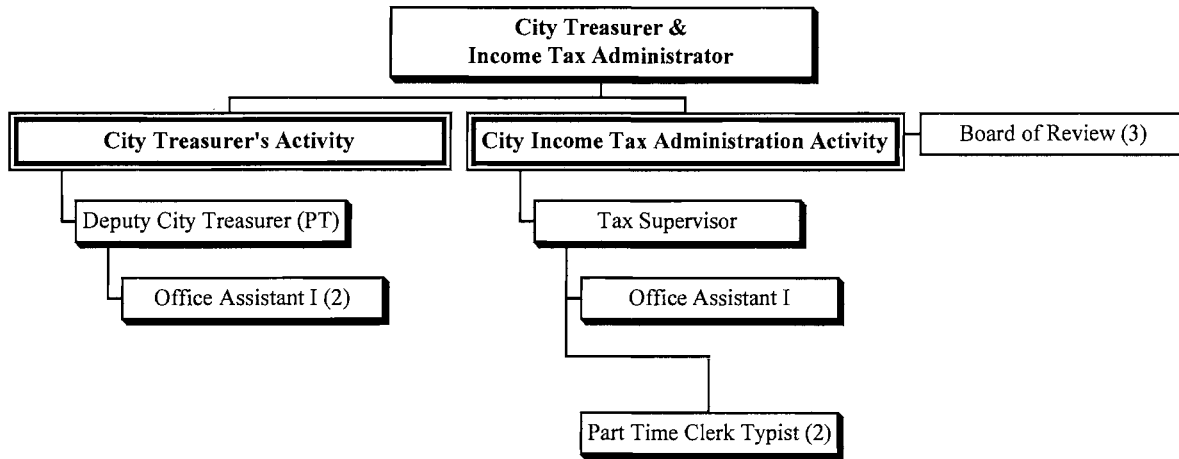
Fund 101 General Fund
Dept 253 City Treasurer

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-253-000-702.000 Termination Pay	0	12,019	0	0	0	0
101-253-000-706.000 Salaries and Wages	217,919	197,829	179,371	179,371	186,420	186,420
101-253-000-707.000 Wages-Temporary	0	11,287	0	0	0	0
101-253-000-715.000 Employers FICA	16,889	17,209	13,721	13,721	14,261	14,261
101-253-000-719.000 Health Insurance	34,663	34,989	37,880	37,880	24,647	24,647
101-253-000-719.678 RX Drug Insurance	7,181	7,020	7,985	7,985	7,122	7,122
101-253-000-719.679 Health Insurance Deductible	0	0	0	0	15,000	15,000
101-253-000-722.000 Pension-General	15,373	15,555	11,957	11,957	12,889	12,889
101-253-000-724.000 Unemployment	324	540	720	720	1,464	1,464
101-253-000-724.001 Workers Compensation	196	201	928	928	936	936
101-253-000-725.000 Other Fringe Benefits	1,650	1,193	3,185	3,185	3,127	3,127
	294,195	297,842	255,747	255,747	265,866	265,866
Material and Supplies:						
101-253-000-726.000 Office Supplies	6,767	3,508	4,440	4,440	4,135	4,135
101-253-000-737.000 Publications	169	541	840	840	840	840
	6,936	4,049	5,280	5,280	4,975	4,975
Contractual and Other:						
101-253-000-818.000 Contractual Service	1,384	1,309	2,000	2,000	2,000	2,000
101-253-000-853.000 Telephone	1,003	787	1,000	1,000	1,000	1,000
101-253-000-861.000 Auto	4,800	2,200	0	0	0	0
101-253-000-873.000 Travel	0	0	75	75	75	75
101-253-000-934.000 Office Equipment Maintenance	914	536	1,000	1,000	1,600	1,600
101-253-000-935.000 Software Maintenance	3,725	2,865	3,700	3,700	3,700	3,700
101-253-000-958.000 Memberships & Dues	105	0	125	125	125	125
101-253-000-960.000 Education & Training	185	0	0	0	0	0
	12,116	7,697	7,900	7,900	8,500	8,500
Capital Outlay:						
101-253-000-983.000 Office Equipment	904	392	0	0	0	0
101-253-000-984.000 Software Purchase	2,000	2,000	0	0	0	0
	2,904	2,392	0	0	0	0
City Treasurer	316,151	311,980	268,927	268,927	279,341	279,341

City of Jackson
Fiscal Year 2011/12 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		54,160
303	Office Assistant I	1		30,944
PT	Part-Time Clerk-Typist		2	27,000
PT	Board of Review		3	750
Activity Total		2	5	112,854

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



City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 254 City Income Tax Administration

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-254-000-702.000 Termination Pay	2,533	11,322	0	0	0	0
101-254-000-706.000 Salaries and Wages	122,517	69,442	81,282	81,282	85,104	85,104
101-254-000-707.000 Wages-Temporary	27,546	25,573	27,750	27,750	27,750	27,750
101-254-000-715.000 Employers FICA	11,377	8,438	8,341	8,341	8,633	8,633
101-254-000-719.000 Health Insurance	29,569	25,911	29,876	29,876	21,818	21,818
101-254-000-719.678 RX Drug Insurance	7,339	5,028	5,742	5,742	6,316	6,316
101-254-000-719.679 Health Insurance Deductible	3,845	0	0	0	12,000	12,000
101-254-000-722.000 Pension-General	9,539	6,633	6,722	6,722	7,268	7,268
101-254-000-724.000 Unemployment	261	217	540	540	1,098	1,098
101-254-000-724.001 Workers Compensation	105	29	153	153	158	158
101-254-000-725.000 Other Fringe Benefits	1,484	933	1,980	1,980	1,943	1,943
	216,115	153,526	162,386	162,386	172,088	172,088
Material and Supplies:						
101-254-000-726.000 Office Supplies	22,889	20,677	28,800	28,800	27,600	27,600
101-254-000-737.000 Publications	0	93	1,000	1,000	1,000	1,000
	22,889	20,770	29,800	29,800	28,600	28,600
Contractual and Other:						
101-254-000-853.000 Telephone	94	0	400	400	400	400
101-254-000-873.000 Travel	172	212	0	0	0	0
101-254-000-934.000 Office Equipment Maintenance	375	312	1,000	1,000	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
	7,204	7,087	8,100	8,100	8,150	8,150
Capital Outlay:						
101-254-000-983.000 Office Equipment	579	878	2,200	2,200	2,200	2,200
101-254-000-984.000 Software Purchase	0	0	0	0	0	0
	579	878	2,200	2,200	2,200	2,200
City Income Tax Administration	246,787	182,261	202,486	202,486	211,038	211,038

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Management Information Services</i>				
<i>Fund-Activity: 101-258</i>				
010	GIS Coordinator	1		51,857
306	Computer Sys. Oper./PC Tech.	1		48,155
		2		100,012
	Add: Allocation of Acct./Acting IS Coord. from 101-201 Finance (Acting pay)			8,538
	Activity Total			108,550

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 258 Management Information Services

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-258-000-706.000 Salaries and Wages	169,657	172,435	167,866	159,888	108,550	108,550
101-258-000-709.000 Overtime	0	0	0	779	0	0
101-258-000-715.000 Employers FICA	12,655	12,937	12,843	12,279	8,275	8,275
101-258-000-719.000 Health Insurance	29,782	35,736	35,025	36,758	22,933	22,933
101-258-000-719.678 RX Drug Insurance	7,357	6,397	7,082	7,306	6,639	6,639
101-258-000-719.679 Health Insurance Deductible	5,016	0	0	0	12,690	12,690
101-258-000-722.000 Pension-General	11,948	13,226	13,884	13,389	9,237	9,237
101-258-000-724.000 Unemployment	333	561	561	1,138	774	774
101-258-000-724.001 Workers Compensation	236	241	235	227	151	151
101-258-000-725.000 Other Fringe Benefits	854	676	3,265	1,534	2,147	2,147
	237,838	242,209	240,761	233,298	171,396	171,396
Material and Supplies:						
101-258-000-726.000 Office Supplies	937	611	1,044	1,218	720	720
101-258-000-726.001 Data Processing Supplies	2,060	3,643	2,530	4,015	5,600	5,600
	2,997	4,254	3,574	5,233	6,320	6,320
Contractual and Other:						
101-258-000-818.000 Contractual Services	21,517	18,102	26,100	25,397	58,000	58,000
101-258-000-818.028 Contractual Services-GIS	10,231	2,722	2,000	5,942	2,000	2,000
101-258-000-853.000 Telephone	5,930	7,090	5,772	6,566	6,752	6,752
101-258-000-873.000 Travel	925	291	1,320	479	500	500
101-258-000-934.000 Office Equipment Maintenance	4,428	2,184	0	0	0	0
101-258-000-935.000 Software Maintenance	32,871	101	125	18,630	18,635	18,635
101-258-000-960.000 Education & Training	2,633	195	0	0	0	0
	78,535	30,685	35,317	57,014	85,887	85,887
Capital Outlay:						
101-258-000-977.000 Equipment	0	0	0	4,115	16,836	16,836
101-258-000-984.000 Software Purchase	0	33,531	33,531	33,531	50,428	50,428
	0	33,531	33,531	37,646	67,264	67,264
Management Information Services	319,370	310,679	313,183	333,191	330,867	330,867

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: City Hall & Grounds</i>				
<i>Fund-Activity: 101-265</i>				
308	Building Maintenance Supervisor	1		55,306
PT	Part-Time Maintenance		2	17,160
Activity Total		1	2	72,466
Less: Allocation To City Clerk-Elections 101-192: Maintenance Crew Leader				-4,767
				67,699

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 265 City Hall & Grounds

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-265-000-706.000 Salaries and Wages	48,086	49,800	48,238	48,238	50,539	50,539
101-265-000-707.000 Wages-Temporary	21,256	21,610	23,153	23,000	17,160	17,160
101-265-000-709.000 Overtime	3,498	2,591	5,000	5,000	6,000	6,000
101-265-000-715.000 Employers FICA	5,883	5,960	5,896	5,896	5,221	5,221
101-265-000-719.000 Health Insurance	8,594	11,646	12,218	12,218	8,921	8,921
101-265-000-719.678 RX Drug Insurance	1,961	2,189	2,353	2,353	2,588	2,588
101-265-000-719.679 Health Insurance Deductible	0	0	0	0	5,520	5,520
101-265-000-722.000 Pension-General	3,942	4,346	4,458	4,120	3,970	3,970
101-265-000-724.000 Unemployment	421	500	611	1,033	1,033	1,033
101-265-000-724.001 Workers Compensation	1,776	1,820	1,858	1,858	1,534	1,534
101-265-000-725.000 Other Fringe Benefits	353	331	933	933	857	857
	95,770	100,793	104,718	104,649	103,343	103,343
Material and Supplies:						
101-265-000-751.000 Gasoline	1,557	2,019	2,000	2,000	2,000	2,000
101-265-000-758.000 Laundry	2,829	2,288	2,000	2,000	1,950	1,950
101-265-000-776.000 Custodial Supplies	10,085	6,331	12,000	12,000	13,825	13,825
	14,471	10,638	16,000	16,000	17,775	17,775
Contractual and Other:						
101-265-000-818.000 Contractual Services	14,920	49,686	27,640	32,640	26,780	26,780
101-265-000-818.265 Contractual Services-City Hall	19,266	5,840	36,920	41,000	48,584	48,584
101-265-000-853.000 Telephone	4,056	4,664	4,100	4,100	4,100	4,100
101-265-000-880.000 Community Promotion	100	0	0	0	0	0
101-265-000-914.000 Insurance	7,520	7,690	7,805	7,805	7,805	7,805
101-265-000-920.000 Utilities	103,359	103,416	105,000	105,000	105,000	105,000
101-265-000-931.000 Building Maintenance	77,364	41,807	17,100	17,100	15,110	15,110
101-265-000-933.000 Equipment Maintenance	5,034	34	0	5,357	5,357	5,357
101-265-000-939.000 Vehicle Maintenance	369	3,906	1,800	1,800	500	500
101-265-000-944.661 Equipment Lease - MP	0	4,302	4,303	4,303	4,303	4,303
	231,988	221,345	204,668	219,105	217,539	217,539
City Hall & Grounds	342,229	332,776	325,386	339,754	338,657	338,657

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 276 Cemeteries

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-276-000-702.000 Termination Pay	0	0	0	0	0	0
101-276-000-706.000 Salaries and Wages	206,186	193,627	174,330	174,330	24,727	24,727
101-276-000-707.000 Wages-Temporary	39,126	20,829	20,480	20,480	0	0
101-276-000-709.000 Overtime	10,447	4,606	9,000	9,000	0	0
101-276-000-715.000 Employers FICA	19,865	16,778	14,903	14,903	1,873	1,873
101-276-000-719.000 Health Insurance	34,944	37,760	41,827	47,188	3,600	3,600
101-276-000-719.678 RX Drug Insurance	7,173	7,429	8,300	8,300	1,042	1,042
101-276-000-719.679 Health Insurance-Deductible	0	0	0	0	2,000	2,000
101-276-000-722.000 Pension-General	14,863	15,318	14,418	14,418	2,091	2,091
101-276-000-724.000 Unemployment	1,458	940	1,260	1,260	121	121
101-276-000-724.001 Workers Compensation	5,389	4,482	3,979	3,979	563	563
101-276-000-725.000 Other Fringe Benefits	584	780	4,288	4,288	346	346
	340,035	302,549	292,785	298,146	36,363	36,363
Material and Supplies:						
101-276-000-726.000 Office Supplies	1,028	1,102	800	800	0	0
101-276-000-740.000 Operating Supplies	2,497	2,076	3,000	3,000	0	0
101-276-000-751.000 Gasoline	36,305	34,192	25,750	25,750	0	0
101-276-000-755.000 Safety Supplies	312	261	750	750	0	0
101-276-000-756.000 Miscellaneous Supplies	704	551	1,500	1,500	0	0
101-276-000-758.000 Laundry	2,006	1,565	1,744	1,744	0	0
101-276-000-759.000 Small Tools	4,584	1,789	2,000	2,000	0	0
101-276-000-776.000 Custodial Supplies	4,574	2,820	1,500	1,500	0	0
101-276-000-778.000 Equipment Maint. Supplies	28,001	19,100	20,000	20,000	0	0
101-276-000-782.000 Materials	1,440	1,823	3,500	3,500	0	0
101-276-000-783.000 Seed And Sod	2,819	2,725	3,000	3,000	0	0
	84,270	68,004	63,544	63,544	0	0
Contractual and Other:						
101-276-000-818.000 Contractual Services	35,392	27,883	24,600	24,600	150,000	150,000
101-276-000-818.025 Contractual Services-DPW	0	566	0	0	0	0
101-276-000-853.000 Telephone	1,282	1,247	1,300	1,300	0	0
101-276-000-873.000 Travel	99	167	100	100	0	0
101-276-000-900.000 Printing & Publishing	291	0	500	500	0	0
101-276-000-902.000 Advertising	550	0	600	600	0	0
101-276-000-920.000 Utilities	18,572	16,941	17,800	17,800	0	0
101-276-000-931.000 Building Maintenance	919	1,417	2,000	2,000	0	0
101-276-000-933.000 Equipment Maintenance	9,341	7,052	7,000	7,000	0	0
101-276-000-934.000 Office Equipment Maintenance	226	0	250	250	0	0
101-276-000-938.000 Grounds Maintenance	1,716	4,102	3,000	3,000	0	0
101-276-000-958.000 Memberships & Dues	35	84	100	100	0	0
101-276-000-960.000 Education & Training	450	90	500	500	0	0
	68,873	59,549	57,750	57,750	150,000	150,000
Capital Outlay:						
101-276-000-974.000 Land Improvements	0	4,702	0	0	0	0
101-276-000-982.000 Machinery & Equipment	499	1,812	13,000	13,000	0	0
	499	6,514	13,000	13,000	0	0
Cemeteries	493,677	436,616	427,079	432,440	186,363	186,363

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 299 Unallocated

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-299-000-706.000 Salaries-Ret. Health Stipend	67,405	102,708	101,000	101,000	101,000	101,000
101-299-000-715.000 Employers FICA (Ret.)	5,157	7,857	7,727	7,727	7,727	7,727
	72,562	110,565	108,727	108,727	108,727	108,727
Materials and Supplies:						
101-299-000-730.000 Postage	98,270	77,652	100,000	85,000	85,000	85,000
	98,270	77,652	100,000	85,000	85,000	85,000
Contractual and Other:						
101-299-000-719.001 Health Insurance-Retirees	145,335	167,272	168,000	190,000	200,000	200,000
101-299-000-808.000 Audit Fees	30,950	28,483	29,500	28,693	27,000	27,000
101-299-000-818.000 Contractual Services	23,874	7,420	8,400	8,000	8,000	8,000
101-299-000-818.057 Incubator Costs	0	17,346	0	11,605	0	0
101-299-000-880.000 Comm. Promotion	47,250	37,880	31,000	40,000	40,000	40,000
101-299-000-914.000 Insurance	66,616	71,758	77,402	68,300	68,300	68,300
101-299-000-914.001 Insurance-Ded. Portion	6,000	5,000	5,000	6,300	5,000	5,000
101-299-000-956.001 Contingency	0	0	-3,333	0	0	0
101-299-000-959.000 Property Taxes	0	0	0	0	0	0
101-299-000-962.000 Uncollectible Accounts	2,843	45,248	50,000	50,000	50,000	50,000
101-299-000-962.440 Uncollect. Accts-Income Tax	0	122,500	0	100,000	100,000	100,000
101-299-000-963.000 Miscellaneous	1,444	5,051	4,000	2,500	2,500	2,500
	324,312	507,958	369,969	505,398	500,800	500,800
Unallocated	495,144	696,175	578,696	699,125	694,527	694,527

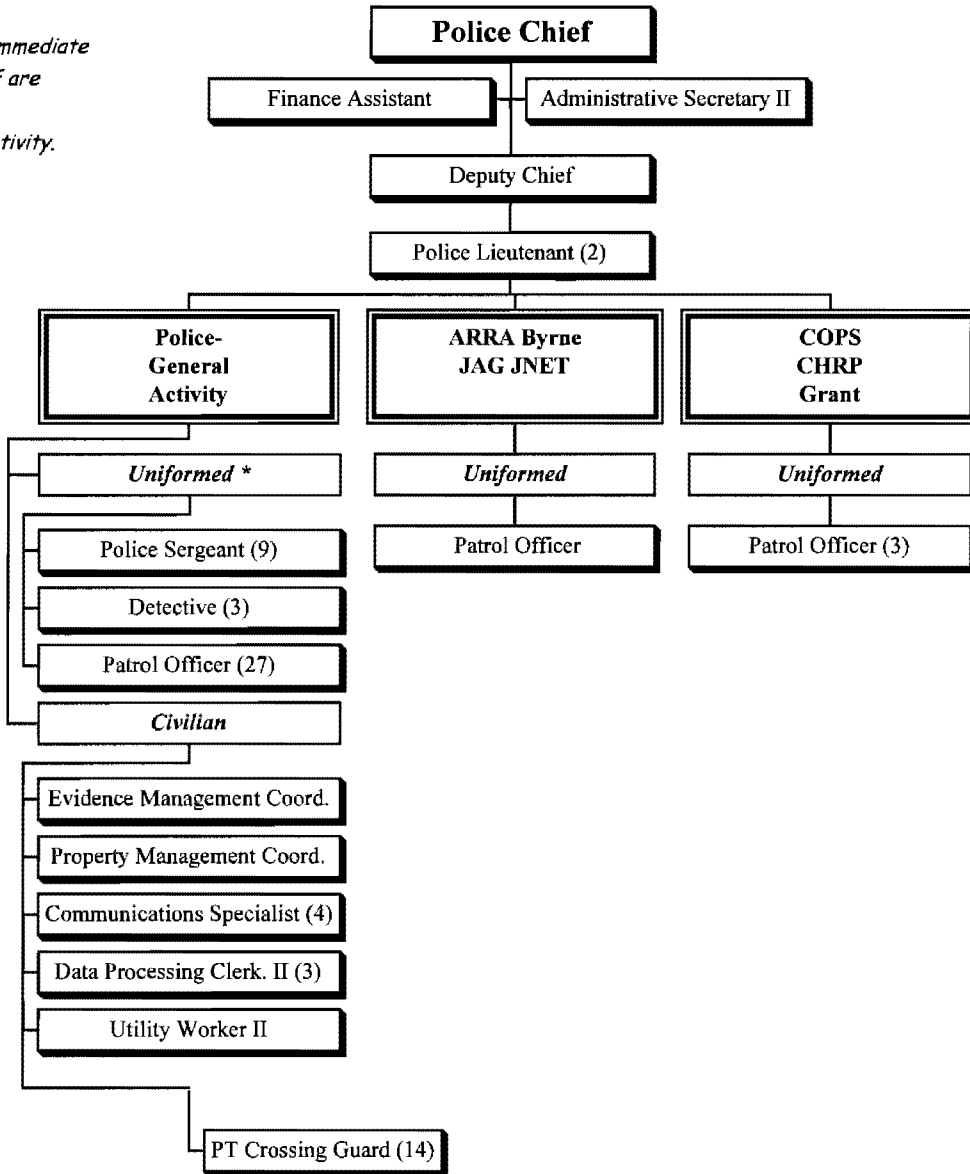


City of Jackson
Fiscal Year 2011/12 Adopted Budget
General Fund
Police Department Summary

Activity #	Activity Name	Adopted Budget
101-301	Police Department (General)	\$ 7,268,805
101-313	Consortium Training	11,485
101-314	In-Service Training	<u>8,478</u>
General Fund Total - Police Department		<u>\$ 7,288,768</u>

City of Jackson Police Department Activity Personnel Chart

Police Chief and immediate subordinate staff are charged to Police-General Activity.



City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 301 Police Department

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-301-000-702.000 Termination Pay	7,123	49,678	62,792	83,929	27,726	27,726
101-301-000-706.000 Salaries and Wages	4,324,635	3,853,896	3,680,423	3,493,650	3,293,744	3,308,744
101-301-000-707.000 Wages-Temporary	105,417	70,783	76,892	71,592	74,914	74,914
101-301-000-709.000 Overtime	217,104	149,102	184,562	151,097	145,919	145,919
101-301-000-715.000 Employers FICA	119,902	107,116	97,210	95,073	86,602	86,602
101-301-000-719.000 Health Insurance	683,169	686,924	727,222	736,791	464,493	464,493
101-301-000-719.678 RX Drug Insurance	172,365	127,884	145,232	148,013	129,610	129,610
101-301-000-719.679 Health Insurance Deductible	81,089	12,622	14,629	9,031	258,000	258,000
101-301-000-722.000 Pension-General	50,987	52,752	48,489	48,489	43,228	43,228
101-301-000-722.733 Pension-Police/Fire 345	1,801,583	1,941,572	1,652,716	1,652,716	1,761,954	1,761,954
101-301-000-724.000 Unemployment	10,467	13,608	15,336	27,092	25,254	25,254
101-301-000-724.001 Workers Compensation	60,308	53,126	53,072	53,359	47,316	47,316
101-301-000-725.000 Other Fringe Benefits	28,071	15,080	62,797	18,969	21,351	21,351
	7,662,220	7,134,143	6,821,372	6,589,801	6,380,111	6,395,111
Material and Supplies:						
101-301-000-726.000 Office Supplies	15,685	14,209	19,447	13,997	13,757	13,757
101-301-000-726.001 Data Processing Supplies	5,360	3,206	5,549	3,549	4,602	4,602
101-301-000-730.000 Postage	256	319	310	310	300	300
101-301-000-737.000 Publications	3,639	1,152	1,754	554	815	815
101-301-000-741.000 Ammunition	11,871	8,138	14,628	14,128	13,381	13,381
101-301-000-744.000 Uniform Allowance	38,098	24,904	30,935	18,935	29,430	29,430
101-301-000-751.000 Gasoline	99,489	104,140	115,704	115,704	128,994	128,994
101-301-000-756.000 Miscellaneous Supplies	5,517	5,244	7,705	4,205	6,763	6,763
101-301-000-757.000 Photography Supplies	8,800	5,399	8,794	8,794	7,892	7,892
101-301-000-758.000 Laundry	1,054	747	767	767	767	767
101-301-000-760.000 Medical Supplies	845	581	885	785	894	894
101-301-000-761.000 Tracking Narc. Dog - Supplies	1,979	1,875	2,240	2,240	0	0
101-301-000-776.000 Custodial Supplies	3,735	3,449	7,012	3,212	3,567	3,567
101-301-000-778.000 Equipment Maint. Supplies	23,468	14,602	25,610	12,810	20,548	20,548
	219,796	187,965	241,340	199,990	231,710	231,710
Contractual and Other:						
101-301-000-817.000 Consultant Services	13,100	19,851	8,460	8,025	16,350	16,350
101-301-000-818.000 Contractual Services	6,000	2,001	1,960	3,150	40,848	40,848
101-301-000-820.000 Special Investigations	4,695	5,105	4,850	4,850	5,190	5,190
101-301-000-823.000 Medical Services	7,068	3,176	3,897	4,897	4,453	4,453
101-301-000-853.000 Telephone	74,736	76,475	69,836	45,336	43,548	43,548
101-301-000-861.000 Auto Allowance	4,800	2,200	0	0	0	0
101-301-000-873.000 Travel	4,939	1,524	4,345	3,745	2,932	2,932
101-301-000-900.000 Printing & Publishing	6,495	8,412	9,638	5,838	9,148	9,148
101-301-000-914.000 Insurance	121,762	119,652	121,447	114,366	114,366	114,366
101-301-000-914.001 Insurance-Ded. Portion	7,133	12,265	10,000	10,000	10,000	10,000
101-301-000-919.001 Physical Agility Testing	44,409	44,481	41,463	41,463	33,800	33,800
101-301-000-920.000 Utilities	49,560	51,173	55,663	50,663	53,263	53,263
101-301-000-931.000 Building Maintenance	19,906	20,208	27,282	20,682	21,414	21,414
101-301-000-933.000 Equipment Maintenance	28,617	42,936	47,646	32,646	31,670	31,670
101-301-000-934.000 Office Equipment Maintenance	104,204	30,482	62,652	43,652	39,132	39,132

- Continued

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Contractual and Other:(Cont'd.)						
101-301-000-939.000 Vehicle Maintenance	91,292	93,103	95,980	83,980	93,429	93,429
101-301-000-942.000 Building Rental/Lease	5,419	5,502	5,460	5,420	5,460	5,460
101-301-000-946.000 Office Equipment Rental	61,864	85,216	28,214	28,214	59,270	59,270
101-301-000-958.000 Memberships & Dues	2,005	1,400	1,504	1,504	1,456	1,456
101-301-000-960.000 Education & Training	31,099	15,314	15,740	17,740	16,575	16,575
101-301-000-963.000 Miscellaneous	-1,352	-1,146	0	0	0	0
101-301-000-969.000 Contribution to JED	34,276	35,989	37,790	37,790	39,680	39,680
	<u>722,027</u>	<u>675,319</u>	<u>653,827</u>	<u>563,961</u>	<u>641,984</u>	<u>641,984</u>
Capital Outlay:						
101-301-000-982.000 Machinery & Equipment	0	0	0	0	0	0
101-301-000-983.000 Office Equipment	17,045	0	0	0	0	0
101-301-000-984.000 Software	0	0	6,580	0	0	0
101-301-000-985.000 Vehicles	81,444	56,604	78,000	56,777	0	0
101-301-000-986.000 Radio Equipment	0	13,923	0	9,080	0	0
	<u>98,489</u>	<u>70,527</u>	<u>84,580</u>	<u>65,857</u>	<u>0</u>	<u>0</u>
Police Department	<u>8,702,532</u>	<u>8,067,954</u>	<u>7,801,119</u>	<u>7,419,609</u>	<u>7,253,805</u>	<u>7,268,805</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		45,005
006	Evidence Mgt. Coordinator	1		45,005
006	Property Mgt. Coordinator	1		45,005
007	Finance Assistant	1		47,676
016	Deputy Chief	1		82,192
020	Police Chief	1		99,002
082	Patrol Officer	27		1,594,928
084	Detective	3		197,200
085	Police Sergeant	9		665,150
087	Police Lieutenant	2		161,486
303	Data Processing Clerk II	3		114,146
303	Communication Specialists	4		154,863
304	Utility Worker II	1		42,086
PT	Part-Time School Crossing Guard		14	74,914
Activity Total		<u>55</u>	<u>14</u>	<u>3,368,658</u>

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 303 Police Youth Services-JPS

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-303-000-702.000 Termination Pay	0	1,206	0	2,815	0	0
101-303-000-706.000 Salaries and Wages	170,028	164,208	160,512	119,540	0	0
101-303-000-709.000 Overtime	7,229	466	5,229	4,177	0	0
101-303-000-715.000 Employer's FICA	2,515	2,370	2,435	1,926	0	0
101-303-000-719.000 Health Insurance	35,426	30,513	31,660	34,104	0	0
101-303-000-719.678 RX Drug Insurance	8,241	6,164	6,788	6,640	0	0
101-303-000-719.679 Health Insurance Deductible	1,923	0	0	0	0	0
101-303-000-722.733 Pension-Police/Fire 345	80,334	83,771	74,798	74,798	0	0
101-303-000-724.000 Unemployment	324	540	540	732	0	0
101-303-000-724.001 Workers Compensation	2,636	2,487	2,493	1,986	0	0
101-303-000-725.000 Other Fringe Benefits	-556	1,204	2,589	-1,150	0	0
	<u>308,100</u>	<u>292,929</u>	<u>287,044</u>	<u>245,568</u>	<u>0</u>	<u>0</u>
Contractual and Other:						
101-303-000-919.001 Physical Agility Testing	1,824	3,102	2,190	1,400	0	0
	<u>1,824</u>	<u>3,102</u>	<u>2,190</u>	<u>1,400</u>	<u>0</u>	<u>0</u>
Police Youth Services-JPS	<u>309,924</u>	<u>296,031</u>	<u>289,234</u>	<u>246,968</u>	<u>0</u>	<u>0</u>

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 308 STEP Grant
Sub. Act. 209 2008/09

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-308-209-706.000 Salaries and Wages	16,610	0	0	0	0	0
101-308-209-715.000 Employers FICA	240	0	0	0	0	0
101-308-209-719.000 Health Insurance	3,514	0	0	0	0	0
101-308-209-724.000 Unemployment	70	0	0	0	0	0
101-308-209-724.001 Workers Compensation	249	0	0	0	0	0
101-308-209-725.000 Other Fringe Benefits	50	0	0	0	0	0
	20,733	0	0	0	0	0
2008/09 STEP Grant	20,733	0	0	0	0	0

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-308-210-706.000 Salaries and Wages	0	9,618	0	0	0	0
101-308-210-715.000 Employers FICA	0	138	0	0	0	0
101-308-210-719.000 Health Insurance	0	2,861	0	0	0	0
101-308-210-719.678 RX Drug Insurance	0	550	0	0	0	0
101-308-210-724.001 Workers Compensation	0	144	0	0	0	0
101-308-210-725.000 Other Fringe Benefits	0	22	0	0	0	0
	0	13,333	0	0	0	0
2009/10 STEP Grant	0	13,333	0	0	0	0

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-308-211-709.000 Overtime	0	0	13,014	13,014	0	0
101-308-211-715.000 Employers FICA	0	0	189	189	0	0
101-308-211-724.001 Workers Compensation	0	0	130	130	0	0
	<u>0</u>	<u>0</u>	<u>13,333</u>	<u>13,333</u>	<u>0</u>	<u>0</u>
2010/11 STEP Grant	<u>0</u>	<u>0</u>	<u>13,333</u>	<u>13,333</u>	<u>0</u>	<u>0</u>

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-311-208-709.000 Overtime	3,323	0	0	0	0	0
101-311-208-715.000 Employers FICA	48	0	0	0	0	0
101-311-208-724.001 Workers Compensation	50	0	0	0	0	0
	<u>3,421</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Material and Supplies:						
101-311-208-756.000 Miscellaneous Supplies	3,640	0	0	0	0	0
	<u>3,640</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2007/08 JCCAE Grant	<u>7,061</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-311-209-709.000 Overtime	7,111	4,037	0	0	0	0
101-311-209-715.000 Employers FICA	103	59	0	0	0	0
101-311-209-724.001 Workers Compensation	71	40	0	0	0	0
	<u>7,285</u>	<u>4,136</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Material and Supplies:						
756 Miscellaneous Supplies	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2008/09 JCCAE Grant	<u>7,285</u>	<u>4,136</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-311-210-709.000 Overtime	0	3,101	0	4,992	0	0
101-311-210-715.000 Employers FICA	0	42	0	73	0	0
101-311-210-724.001 Workers Compensation	0	31	0	50	0	0
	<u>0</u>	<u>3,174</u>	<u>0</u>	<u>5,115</u>	<u>0</u>	<u>0</u>
2009/10 JCCAE Grant	<u>0</u>	<u>3,174</u>	<u>0</u>	<u>5,115</u>	<u>0</u>	<u>0</u>

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-311-211-709.000 Overtime	0	0	11,614	11,906	0	0
101-311-211-715.000 Employers FICA	0	0	168	173	0	0
101-311-211-724.001 Workers Compensation	0	0	116	119	0	0
	<u>0</u>	<u>0</u>	<u>11,898</u>	<u>12,198</u>	<u>0</u>	<u>0</u>
2010/11 JCCAE Grant	<u>0</u>	<u>0</u>	<u>11,898</u>	<u>12,198</u>	<u>0</u>	<u>0</u>

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 313 Consortium Training

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-313-000-706.000 Salaries and Wages	7,315	4,244	3,198	7,882	183	183
101-313-000-709.000 Overtime	536	608	1,696	1,740	0	0
101-313-000-715.000 Employers FICA	125	82	82	161	14	14
101-313-000-722.000 Pension-General	11	13	14	32	14	14
101-313-000-724.001 Workers Compensation	113	67	63	131	0	0
	8,100	5,014	5,053	9,946	211	211
Material and Supplies:						
101-313-000-756.000 Miscellaneous Supplies	1,258	1,926	545	3,519	2,112	2,112
	1,258	1,926	545	3,519	2,112	2,112
Contractual and Other:						
101-313-000-818.000 Contractual Services	0	1,925	4,796	18,225	3,612	3,612
101-313-000-960.000 Education & Training	9,125	6,142	8,009	15,590	5,550	5,550
	9,125	8,067	12,805	33,815	9,162	9,162
Consortium Training	18,483	15,007	18,403	47,280	11,485	11,485

Fund 101 General Fund
Dept 314 In-Service Training

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Contractual and Other:						
101-314-000-873.000 Travel	0	0	0	0	0	0
101-314-000-960.000 Education & Training	12,816	10,959	12,363	16,499	8,478	8,478
	12,816	10,959	12,363	16,499	8,478	8,478
In-Service Training	12,816	10,959	12,363	16,499	8,478	8,478

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-315-209-706.000 Salaries and Wages	3,839	0	0	0	0	0
101-315-209-715.000 Employers FICA	56	0	0	0	0	0
101-315-209-724.001 Workers Compensation	58	0	0	0	0	0
	3,953	0	0	0	0	0
Material and Supplies:						
101-315-209-744.000 Uniform Allowance	256	0	0	0	0	0
101-315-209-751.000 Gasoline	975	0	0	0	0	0
101-315-209-756.000 Miscellaneous Supplies	168	0	0	0	0	0
	1,399	0	0	0	0	0
Contractual and Other:						
101-315-209-818.000 Contractual Services	8,321	0	0	0	0	0
101-315-209-873.000 Travel	406	0	0	0	0	0
101-315-209-914.000 Insurance	41	0	0	0	0	0
101-315-209-939.000 Vehicle Maintenance	14,716	-263	0	0	0	0
	23,484	-263	0	0	0	0
2008/09 MCOLES Training	28,836	-263	0	0	0	0

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-315-210-706.000 Salaries and Wages	0	3,830	0	0	0	0
101-315-210-715.000 Employers FICA	0	56	0	0	0	0
101-315-210-724.001 Workers Compensation	0	57	0	0	0	0
	0	3,943	0	0	0	0
Material and Supplies:						
101-315-210-751.000 Gasoline	0	1,072	0	0	0	0
101-315-210-756.000 Miscellaneous Supplies	0	0	0	0	0	0
	0	1,072	0	0	0	0
Contractual and Other:						
101-315-210-818.000 Contractual Services	0	8,550	0	0	0	0
101-315-210-873.000 Travel	0	434	0	0	0	0
101-315-210-914.000 Insurance	0	42	0	0	0	0
101-315-210-939.000 Vehicle Maintenance	0	13,736	0	0	0	0
	0	22,762	0	0	0	0
2009/10 MCOLES Training	0	27,777	0	0	0	0

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-315-210-706.000 Salaries and Wages	0	0	4,758	4,758	0	0
101-315-210-715.000 Employers FICA	0	0	69	69	0	0
101-315-210-724.001 Workers Compensation	0	0	71	71	0	0
	<u>0</u>	<u>0</u>	<u>4,898</u>	<u>4,898</u>	<u>0</u>	<u>0</u>
Material and Supplies:						
101-315-210-751.000 Gasoline	0	0	1,513	1,513	0	0
101-315-210-756.000 Miscellaneous Supplies	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>1,513</u>	<u>1,513</u>	<u>0</u>	<u>0</u>
Contractual and Other:						
101-315-210-818.000 Contractual Services	0	0	11,120	11,120	0	0
101-315-210-873.000 Travel	0	0	508	508	0	0
101-315-210-939.000 Vehicle Maintenance	0	0	16,000	16,000	0	0
	<u>0</u>	<u>0</u>	<u>27,628</u>	<u>27,628</u>	<u>0</u>	<u>0</u>
2009/10 MCOLES Training	0	0	34,039	34,039	0	0

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 318 Homeland Security Grant

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Contractual and Other:						
101-318-000-986.001 Radio Equipment	0	55,295	0	46,512	0	0
	0	55,295	0	46,512	0	0
Homeland Security	0	55,295	0	46,512	0	0

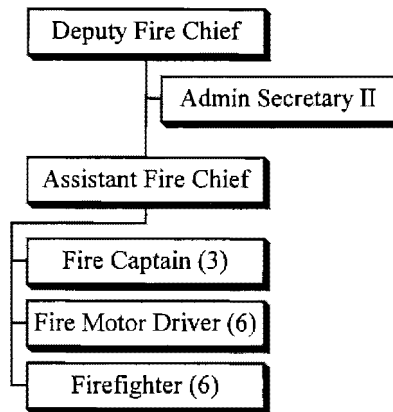
Fund 101 General Fund
Dept 319 ARRA Block Grant

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Contractual and Other:						
101-319-000-976.000 Bulding Additions	0	483	0	136,586	0	0
	0	483	0	136,586	0	0
ARRA Block Grant	0	483	0	136,586	0	0

City of Jackson
Fiscal Year 2011/12 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		45,747
019	Deputy Fire Chief	1		89,525
50	Firefighter	6		406,487
52	Fire Motor Driver	6		444,243
55	Fire Captain	3		234,724
58	Assistant Fire Chief	1		88,486
Activity Total		18		1,309,212

City of Jackson
Fire Department
Activity Personnel Chart



City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 340 Fire Suppression

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-340-000-702.000 Termination Pay	132,139	151,282	116,229	234,310	112,903	112,903
101-340-000-706.000 Salaries and Wages	2,760,923	2,376,120	2,337,997	2,142,000	1,309,212	1,309,212
101-340-000-709.000 Overtime	257,939	106,597	74,823	71,200	76,000	76,000
101-340-000-715.000 Employers FICA	32,411	31,012	31,011	31,720	19,424	19,424
101-340-000-719.000 Health Insurance	354,882	330,723	351,757	380,000	200,235	200,235
101-340-000-719.678 RX Drug Insurance	99,529	4,138	2,871	25,450	7,122	7,122
101-340-000-719.680 Health Insurance Deductible	86,109	150,117	190,042	124,000	93,948	93,948
101-340-000-722.000 Pension-General	6,275	6,750	7,141	6,200	3,907	3,907
101-340-000-722.733 Pension-Police/Fire 345	1,309,799	1,231,188	1,038,604	1,038,604	1,081,574	1,081,574
101-340-000-724.000 Unemployment	5,025	6,613	6,300	12,810	6,588	6,588
101-340-000-724.001 Workers Compensation	56,340	47,932	44,249	43,400	25,245	25,245
101-340-000-725.000 Other Fringe Benefits	9,457	4,387	36,891	-6,700	13,846	13,846
	5,110,828	4,446,859	4,237,915	4,102,994	2,950,004	2,950,004
Material and Supplies:						
101-340-000-726.000 Office Supplies	2,290	2,967	3,935	3,935	3,935	3,935
101-340-000-737.000 Publications	479	581	960	960	700	700
101-340-000-743.000 Chemicals	1,916	2,101	2,400	2,400	2,400	2,400
101-340-000-744.000 Uniform Allowance	14,053	3,997	4,300	3,300	6,875	6,875
101-340-000-745.000 Program Supplies	6,315	4,611	8,700	5,700	5,500	5,500
101-340-000-745.008 Program Supplies-Public Ed.	2,831	2,049	2,300	2,300	1,500	1,500
101-340-000-747.000 Protective Clothing	5,240	12,579	15,000	15,000	10,000	10,000
101-340-000-750.000 Food	72	218	200	200	200	200
101-340-000-751.000 Gasoline	18,066	17,982	19,920	21,920	19,920	19,920
101-340-000-756.000 Miscellaneous Supplies	783	635	2,075	725	750	750
101-340-000-758.000 Laundry	0	200	300	300	300	300
101-340-000-760.001 Emergency Medical Supplies	5,351	6,021	6,000	6,000	6,000	6,000
101-340-000-765.000 Tests & Supplies	16,919	1,545	20,000	10,000	3,000	3,000
101-340-000-776.000 Custodial Supplies	4,681	4,637	5,000	3,000	3,000	3,000
	78,996	60,123	91,090	75,740	64,080	64,080
Contractual and Other:						
101-340-000-801.000 Professional Services	9,536	7,752	9,500	9,500	6,035	6,035
101-340-000-818.661 Cont. Services-Motor Pool	66,452	81,458	65,000	65,000	65,000	65,000
101-340-000-853.000 Telephone	14,078	13,862	12,920	12,920	12,920	12,920
101-340-000-873.000 Travel	671	1,330	1,100	700	1,000	1,000
101-340-000-902.000 Advertising	902	117	100	200	100	100
101-340-000-914.000 Insurance	48,041	47,876	48,594	45,686	42,419	42,419
101-340-000-915.000 Subsistence Pay	30,328	29,844	0	17,876	8,950	8,950
101-340-000-919.001 Physical Agility Testing	27,130	33,850	0	0	15,000	15,000
101-340-000-919.002 Residency Allowance	1,000	250	750	750	250	250
101-340-000-920.000 Utilities	54,391	50,150	48,000	48,000	48,000	48,000
101-340-000-931.000 Building Maintenance	42,612	45,229	38,000	38,000	36,140	36,140
101-340-000-932.000 Equipment Repairs	106	473	500	500	500	500
101-340-000-933.000 Equipment Maintenance	7,748	9,460	7,050	7,050	7,050	7,050
101-340-000-934.000 Office Equipment Maintenance	1,206	1,454	4,150	4,150	4,800	4,800
101-340-000-935.000 Software Maintenance	0	0	1,000	1,300	1,255	1,255
101-340-000-939.000 Vehicle Maintenance	0	36,449	0	0	8,000	8,000
101-340-000-958.000 Memberships & Dues	1,035	734	980	580	480	480
101-340-000-960.000 Education & Training	44,042	14,793	16,700	14,700	27,100	27,100
101-340-000-960.005 Educ. & Training-YMCA	5,060	3,740	5,500	4,000	3,520	3,520
101-340-000-963.000 Miscellaneous	773	425	500	500	0	0
101-340-000-969.000 Contribution to JED	14,690	15,424	16,196	16,196	17,006	17,006
	369,801	394,670	276,540	287,608	305,525	305,525

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Capital Outlay:						
101-340-000-979.000 Fire Equipment	4,693	11,895	8,500	8,500	6,000	6,000
101-340-000-979.001 Hazardous Mat. Equipment	0	191	3,000	39,150	3,000	3,000
101-340-000-979.002 Fire Equipment-FEMA Grant	0	0	0	140,778	0	0
101-340-000-983.000 Office Equipment	19,122	0	0	0	0	0
101-340-000-985.000 Vehicles	0	0	0	0	0	0
101-340-000-986.000 Radio Equipment	3,880	2,619	4,000	4,000	4,000	4,000
	<u>27,695</u>	<u>14,705</u>	<u>15,500</u>	<u>192,428</u>	<u>13,000</u>	<u>13,000</u>
Fire Suppression	<u>5,587,320</u>	<u>4,916,357</u>	<u>4,621,045</u>	<u>4,658,770</u>	<u>3,332,609</u>	<u>3,332,609</u>

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 350 Public Safety - Unallocated

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-350-000-706.000 Salaries and Wages (Health)	188,385	223,402	246,400	275,000	300,000	300,000
101-350-000-725.000 Other F/B - Life Ins. (FF)	246	266	350	350	350	350
	188,631	223,668	246,750	275,350	300,350	300,350
Contractual and Other:						
101-350-000-719.002 Health Ins.-Retirees - Fire	241,700	342,723	367,400	400,000	480,000	480,000
101-350-000-719.003 Health Ins.-Retirees - Police	340,068	379,858	415,250	350,000	400,000	400,000
101-350-000-722.732 Pension-Police/Fire	641,212	722,537	717,329	500,000	500,000	500,000
101-350-000-818.000 Contractual Services	4,205	4,341	4,400	10,000	4,500	4,500
	1,227,185	1,449,459	1,504,379	1,260,000	1,384,500	1,384,500
Public Safety - Unallocated	1,415,816	1,673,127	1,751,129	1,535,350	1,684,850	1,684,850

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 401 Planning

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-401-000-706.000 Salaries & Wages	16,286	9,041	0	0	13,454	13,454
101-401-000-715.000 Employers FICA	1,403	749	0	0	1,029	1,029
101-401-000-719.000 Health Insurance	0	0	0	0	1,010	1,010
101-401-000-719.678 RX Drug Insurance	0	0	0	0	288	288
101-401-000-719.680 Health Insurance Deductible	0	0	0	0	750	750
101-401-000-722.000 Pension-General	0	0	0	0	1,149	1,149
101-401-000-724.000 Unemployment	305	101	0	0	91	91
101-401-000-724.001 Workers Compensation	180	96	0	0	19	19
101-401-000-725.000 Other Fringe Benefits	0	0	0	0	232	232
	18,174	9,987	0	0	18,022	18,022
Material and Supplies:						
101-401-000-726.000 Office Supplies	0	613	0	0	200	200
101-401-000-751.000 Gasoline	278	70	0	0	0	0
	278	683	0	0	200	200
Contractual and Other:						
101-401-000-802.000 Planning Services (RIIPC)	136,175	92,439	116,029	116,029	9,805	9,805
101-401-000-853.000 Telephone	0	0	0	0	36	36
101-401-000-958.000 Memberships & Dues	0	0	0	0	150	150
	136,175	92,439	116,029	116,029	9,991	9,991
Planning	154,627	103,109	116,029	116,029	28,213	28,213

WORK PROJECT DETAIL (Region II PC Only)

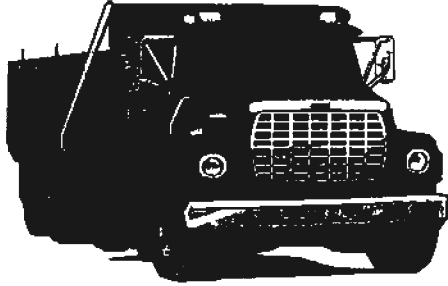
Work Project Titles:

		<u>Dues</u>					
6398	Membership Dues	-	-	9,805	9,805	9,805	9,805
6399	Membership Dues Rebate	-	-	(6,537)	(6,537)		
6406	Sign Ordinance	15,896	-	-	-	-	-
6406a	Sign Ordinance-City Salaries/Misc.	21,452	-	-	-	-	-
6409	Zoning Administration	13,871	34,230	31,248	31,248	-	-
6410	Zoning Info & Recommendations	71,127	41,617	57,895	57,895	-	-
6411	Zoning Variances/Appeals	29,140	15,995	20,062	20,062	-	-
6413	Signs Variances/Appeals	-	-	3,556	3,556	-	-
6440	Fire Consolidation Study	(17)	-	-	-	-	-
6441	Hazard Mitigation	427	-	-	-	-	-
6453	Metro Parks Study	2,062	-	-	-	-	-
6454	Metro Parks Plan	669	-	-	-	-	-
	Other Programs	-	597	-	-	-	-
	Total	154,627	92,439	116,029	116,029	9,805	9,805

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 426 Office Of Emergency Measures

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-426-000-706.000 Salaries and Wages	50,178	50,165	47,718	49,192	47,718	47,718
101-426-000-715.000 Employers FICA	3,825	3,817	3,650	3,763	3,650	3,650
101-426-000-719.000 Health Insurance	0	0	1,710	0	1,710	1,710
101-426-000-722.000 Pension-General	3,545	3,841	3,946	4,201	4,075	4,075
101-426-000-724.000 Unemployment	108	180	180	366	366	366
101-426-000-724.001 Workers Compensation	70	70	67	69	67	67
101-426-000-725.000 Other Fringe Benefits	1,072	750	944	1,070	915	915
	<u>58,798</u>	<u>58,823</u>	<u>58,215</u>	<u>58,661</u>	<u>58,501</u>	<u>58,501</u>
Contractual and Other:						
101-426-000-969.002 Contrib. to County-OEM	-4,009	1,264	6,100	6,100	6,100	6,100
	<u>-4,009</u>	<u>1,264</u>	<u>6,100</u>	<u>6,100</u>	<u>6,100</u>	<u>6,100</u>
Office Of Emergency Measures	<u>54,789</u>	<u>60,087</u>	<u>64,315</u>	<u>64,761</u>	<u>64,601</u>	<u>64,601</u>



City of Jackson
Fiscal Year 2011/12 Adopted Budget
General Fund
Public Works & Engineering Summary

Activity #	Activity Name	Adopted Budget
101-276	Cemeteries	\$ 186,363
101-441	Tax Property Maintenance	8,000
101-442	Civic Affairs	43,765
101-447	Ground Maintenance	42,600
101-448	Sidewalk Construction	52,000
101-450	Street Lighting	454,458
101-455	Weed Control	39,300
101-690	Forestry	<u>186,363</u>
General Fund Total - Public Works & Engineering		<u>\$ 1,012,849</u>

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 441 Tax Property Maintenance

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-441-000-706.000 Salaries and Wages	1,780	621	1,500	1,500	1,500	1,500
101-441-000-707.000 Wages-Temporary	1,283	265	0	0	0	0
101-441-000-715.000 Employers FICA	220	85	115	115	115	115
101-441-000-719.000 Health Insurance	291	185	402	402	402	402
101-441-000-719.678 RX Drug Insurance	54	37	185	185	185	185
101-441-000-719.679 Health Insurance Deductible	0	0	0	0	0	0
101-441-000-722.000 Pension-General	115	62	124	124	124	124
101-441-000-724.000 Unemployment	21	14	56	56	56	56
101-441-000-724.001 Workers Compensation	67	27	35	35	35	35
101-441-000-725.000 Other Fringe Benefits	16	6	35	35	35	35
	<u>3,847</u>	<u>1,302</u>	<u>2,452</u>	<u>2,452</u>	<u>2,452</u>	<u>2,452</u>
Material and Supplies:						
101-441-000-756.000 Miscellaneous Supplies	0	0	0	0	0	0
101-441-000-782.000 Materials	16	6	0	0	0	0
	<u>16</u>	<u>6</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contractual and Other:						
101-441-000-818.000 Contractual Services	0	2,936	2,582	2,582	2,582	2,582
101-441-000-943.000 Equipment Rental	2,306	517	1,516	1,516	1,516	1,516
101-441-000-959.000 Property Taxes	42	44	100	100	100	100
101-441-000-966.000 PW Overhead	1,387	734	1,350	1,350	1,350	1,350
101-441-000-967.000 ENG Overhead	0	0	0	0	0	0
	<u>3,735</u>	<u>4,231</u>	<u>5,548</u>	<u>5,548</u>	<u>5,548</u>	<u>5,548</u>
Tax Property Maintenance	<u>7,598</u>	<u>5,539</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 442 Civic Affairs

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-442-000-706.000 Salaries and Wages	9,135	9,511	9,000	9,000	9,000	9,000
101-442-000-707.000 Wages-Temporary	1,786	127	0	0	0	0
101-442-000-709.000 Overtime	4,898	3,865	3,500	3,500	3,500	3,500
101-442-000-715.000 Employers FICA	1,193	1,053	956	956	956	956
101-442-000-719.000 Health Insurance	2,701	2,972	2,680	2,680	2,680	2,680
101-442-000-719.678 RX Drug Insurance	542	576	666	666	666	666
101-442-000-719.679 Health Insurance Deductible	11	0	0	0	0	0
101-442-000-722.000 Pension-General	972	1,041	1,191	1,191	1,191	1,191
101-442-000-724.000 Unemployment	32	38	110	110	110	110
101-442-000-724.001 Workers Compensation	348	289	340	340	340	340
101-442-000-725.000 Other Fringe Benefits	96	136	235	235	235	235
	<u>21,714</u>	<u>19,608</u>	<u>18,678</u>	<u>18,678</u>	<u>18,678</u>	<u>18,678</u>
Material and Supplies:						
101-442-000-782.000 Materials	2,110	1,043	2,100	2,100	2,100	2,100
	<u>2,110</u>	<u>1,043</u>	<u>2,100</u>	<u>2,100</u>	<u>2,100</u>	<u>2,100</u>
Contractual and Other:						
101-442-000-818.000 Contractual Services	703	1,621	1,500	1,500	1,500	1,500
101-442-000-920.000 Utilities	1,700	2,070	2,000	2,000	2,000	2,000
101-442-000-943.000 Equipment Rental - MP	7,293	5,481	9,481	9,481	9,481	9,481
101-442-000-959.000 Property taxes	0	0	0	0	0	0
101-442-000-966.000 PW Overhead	6,467	8,050	10,006	10,006	10,006	10,006
101-442-000-967.000 ENG Overhead	4,566	3,405	0	0	0	0
	<u>20,729</u>	<u>20,627</u>	<u>22,987</u>	<u>22,987</u>	<u>22,987</u>	<u>22,987</u>
Civic Affairs	<u>44,553</u>	<u>41,278</u>	<u>43,765</u>	<u>43,765</u>	<u>43,765</u>	<u>43,765</u>

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 442 Civic Affairs

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
<u>WORK PROJECT DETAIL</u>						
Work Project Titles:						
100 Clean Up Day - CDBG	0	989	0	0	0	0
103 Miscellaneous	5,553	5,366	8,830	8,830	8,830	8,830
107 Parades, Fires, Bandstands	8,519	5,354	7,000	7,000	7,000	7,000
109 Prop. Maint./Non-Tax	2,409	2,823	2,500	2,500	2,500	2,500
112 Public Information Program	833	0	0	0	0	0
113 Incubator/Resource Center	863	0	0	0	0	0
114 DDA Banners	2,288	799	2,000	2,000	2,000	2,000
117 Downtown Christmas Decorati	3,137	5,232	5,135	5,135	5,135	5,135
118 Suimmernight Tree	0	30	0	0	0	0
121 Private Property Evaluations	11,433	7,035	8,000	8,000	8,000	8,000
124 Private Property Write-Offs	427	974	3,000	3,000	3,000	3,000
125 Neighborhood Cleanup	173	1,251	1,000	1,000	1,000	1,000
128 New Years Fireworks	305	506	500	500	500	500
130 Bucky Harris Park	902	0	0	0	0	0
132 Cruise Night	2,279	2,532	2,300	2,300	2,300	2,300
133 Remove Banner Poles	0	1,439	0	0	0	0
136 Clocktower Maintenance	578	564	1,100	1,100	1,100	1,100
137 Streetscape Utilities	2,141	2,567	2,200	2,200	2,200	2,200
138 World Changers	157	0	200	200	200	200
140 Family Services Run/Walk	274	290	0	0	0	0
Recycle Lot Maintenance	2,282	3,527	0	0	0	0
	44,553	41,278	43,765	43,765	43,765	43,765

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 445 Drains At Large

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-445-000-706.000 Salaries and Wages	5,326	3,663	8,200	8,200	0	0
101-445-000-707.000 Wages - Temporary	0	0	0	0	0	0
101-445-000-709.000 Overtime	700	0	0	0	0	0
101-445-000-715.000 Employers FICA	523	250	627	627	0	0
101-445-000-719.000 Health Insurance	1,553	739	2,198	2,198	0	0
101-445-000-719.678 RX Drug Insurance	319	146	464	464	0	0
101-445-000-719.679 Health Insurance Deductible	0	0	0	0	0	0
101-445-000-722.000 Pension-General	477	255	678	678	0	0
101-445-000-724.000 Unemployment	3	3	84	84	0	0
101-445-000-724.001 Workers Compensation	153	62	294	294	0	0
101-445-000-725.000 Other Fringe Benefits	58	37	193	193	0	0
	<u>9,112</u>	<u>5,155</u>	<u>12,738</u>	<u>12,738</u>	<u>0</u>	<u>0</u>
Material and Supplies:						
101-445-000-782.000 Materials	7,122	1,656	4,809	4,809	0	0
	<u>7,122</u>	<u>1,656</u>	<u>4,809</u>	<u>4,809</u>	<u>0</u>	<u>0</u>
Contractual and Other:						
101-445-000-818.000 Contractual Services	33,354	37,507	29,204	29,204	0	0
101-445-000-943.000 Equipment Rental	4,098	1,573	5,869	5,869	0	0
101-445-000-966.000 PW Overhead	5,953	1,877	7,380	7,380	0	0
101-445-000-967.000 ENG Overhead	0	850	0	0	0	0
	<u>43,405</u>	<u>41,807</u>	<u>42,453</u>	<u>42,453</u>	<u>0</u>	<u>0</u>
Drains At Large	<u>59,639</u>	<u>48,618</u>	<u>60,000</u>	<u>60,000</u>	<u>0</u>	<u>0</u>

WORK PROJECT DETAIL

Work Project Titles:							
160	Storm Sewer Repair	15,986	5,866	22,222	12,953	0	0
161	Storm Drain Bank Maintenance	885	1,775	3,909	3,350	0	0
163	Grand River Improvement	1,836	0	2,000	0	0	0
164	Grand River Clean-Up	2,147	995	2,000	4,000	0	0
169	Phase II Implementation	29,354	35,317	25,204	35,317	0	0
170	Watershed Council Admin.	0	380	380	380	0	0
173	NPDES Annual Fees - Phase II	4,000	4,000	4,000	4,000	0	0
174-85	IDEP - Investigations - MDEQ	5,431	285	285	0	0	0
177	Pub. Ed.-Phase II USEPA Reg.	0	0	0	0	0	0
		<u>59,639</u>	<u>48,618</u>	<u>60,000</u>	<u>60,000</u>	<u>0</u>	<u>0</u>

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 446 Storm Drain Construction

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-446-000-706.000 Salaries and Wages	5,495	2,472	9,692	2,301	0	0
101-446-000-707.000 Wages - Temporary	141	0	0	0	0	0
101-446-000-709.000 Overtime	83	0	0	0	0	0
101-446-000-715.000 Employers FICA	442	212	741	176	0	0
101-446-000-719.000 Health Insurance	647	524	1,711	529	0	0
101-446-000-719.678 RX Drug Insurance	146	95	330	90	0	0
101-446-000-719.679 Health Insurance Deductible	30	0	0	0	0	0
101-446-000-722.000 Pension-General	399	217	802	197	0	0
101-446-000-724.000 Unemployment	3	10	44	20	0	0
101-446-000-724.001 Workers Compensation	58	28	116	26	0	0
101-446-000-725.000 Other Fringe Benefits	22	46	170	38	0	0
	<u>7,466</u>	<u>3,604</u>	<u>13,606</u>	<u>3,377</u>	<u>0</u>	<u>0</u>
Material And Supplies						
101-446-000-782.000 Materials	470	0	0	0	0	0
	<u>470</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contractual and Other:						
101-446-000-818.000 Contractual Services	42,193	1,857	4,010	18,412	0	0
101-446-000-943.000 Equipment Rental	16	0	0	0	0	0
101-446-000-966.000 PW Overhead	47	0	0	0	0	0
101-446-000-967.000 ENG Overhead	4,060	2,070	6,784	1,611	0	0
	<u>46,316</u>	<u>3,927</u>	<u>10,794</u>	<u>20,023</u>	<u>0</u>	<u>0</u>
Storm Drain Construction	<u>54,252</u>	<u>7,531</u>	<u>24,400</u>	<u>23,400</u>	<u>0</u>	<u>0</u>

WORK PROJECT DETAIL

Work Project Titles:

Misc. Storm Sewer Const.	4,000	2,000	-	-
Site Plan Review	2,000	2,000	-	-
Storm Drain Planning	2,000	3,000	-	-
Wildwood: Daniel to West	-	-	-	-
Storm Water Permit	16,400	16,400	-	-
	<u>24,400</u>	<u>23,400</u>	<u>-</u>	<u>-</u>

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 447 Grounds Maintenance

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-447-000-706.000 Salaries and Wages	31,393	9,948	10,200	10,200	10,200	10,200
101-447-000-707.000 Wages-Temporary	7,138	450	0	0	0	0
101-447-000-709.000 Overtime	616	0	0	0	0	0
101-447-000-715.000 Employers FICA	3,001	755	780	780	780	780
101-447-000-719.000 Health Insurance	6,845	2,191	2,948	2,948	2,948	2,948
101-447-000-719.678 RX Drug Insurance	1,368	430	623	623	623	623
101-447-000-719.679 Health Insurance Deductible	9	0	0	0	0	0
101-447-000-722.000 Pension-General	2,283	709	910	910	910	910
101-447-000-724.000 Unemployment	118	122	96	96	96	96
101-447-000-724.001 Workers Compensation	883	237	360	360	360	360
101-447-000-725.000 Other Fringe Benefits	331	88	221	221	221	221
	53,985	14,930	16,138	16,138	16,138	16,138
Material and Supplies:						
101-447-000-782.000 Materials	2,677	511	4,000	4,000	4,000	4,000
	2,677	511	4,000	4,000	4,000	4,000
Contractual and Other:						
101-447-000-818.000 Contractual Services	12,920	7,945	9,840	9,840	9,840	9,840
101-447-000-943.000 Equipment Rental	35,679	6,343	5,022	5,022	5,022	5,022
101-447-000-966.000 PW Overhead	27,577	8,269	7,600	7,600	7,600	7,600
	76,176	22,557	22,462	22,462	22,462	22,462
Grounds Maintenance	132,838	37,998	42,600	42,600	42,600	42,600

WORK PROJECT DETAIL

Work Project Titles:						
200	Benches & Trash Receptacles	198	-	-	-	-
201	Trash Container Pickup-Downtow	5,689	4,965	5,600	5,600	5,600
204	Recycling Brush/Compost	7,054	3,475	7,000	7,000	7,000
206	Maintenance Of Islands	7,063	7,720	7,000	7,000	7,000
207	City Property Lawn Maint.	3,312	1,255	3,000	3,000	3,000
208	Downtown Improvement	-	566	-	-	-
210	City Walks - Snow & Ice Control	21,038	19,987	20,000	20,000	20,000
211	Brush Cut & Debris Removal	7	-	-	-	-
212	CBD Cleanup/Weed Control	101	-	-	-	-
218	Storm Damage	-	30	-	-	-
217	Leaf Pickup	88,374	-	-	-	-
		132,836	37,998	42,600	42,600	42,600

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 448 Sidewalk Construction

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-448-000-706.000 Salaries and Wages	49,999	13,063	9,000	19,000	11,078	11,078
101-448-000-715.000 Employers FICA	3,387	1,270	689	1,454	847	847
101-448-000-719.000 Health Insurance	11,786	4,583	2,412	5,092	2,154	2,154
101-448-000-719.678 RX Drug Insurance	2,557	946	509	1,075	617	617
101-448-000-719.679 Health Insurance Deductible	0	0	0	0	0	0
101-448-000-722.000 Pension-General	3,182	1,257	744	1,623	946	946
101-448-000-724.000 Unemployment	2	8	138	180	190	190
101-448-000-724.001 Workers Compensation	1,061	400	212	475	256	256
101-448-000-725.000 Other Fringe Benefits	228	225	212	447	260	260
	72,202	21,752	13,916	29,346	16,348	16,348
Material and Supplies:						
101-448-000-782.000 Materials	45,743	13,490	9,984	31,308	13,682	13,682
	45,743	13,490	9,984	31,308	13,682	13,682
Contractual and Other:						
101-448-000-943.000 Equipment Rental	34,537	5,691	8,000	23,252	12,000	12,000
101-448-000-966.000 PW Overhead	4,815	9,577	8,100	17,100	9,970	9,970
101-448-000-967.000 ENG Overhead	0	0	0	0	0	0
	39,352	15,268	16,100	40,352	21,970	21,970
Sidewalk Construction	157,297	50,510	40,000	101,006	52,000	52,000

WORK PROJECT DETAIL

Work Project Titles:	Funding Sources			Total Costs
	Gen. Fd.	CDBG	Charges	
222C ROW Const.-Curbs, Ramps & City-Owned Replacmt.	-	-	10,000	10,000
CDBG Handicap Ramps	-	12,000	-	12,000
224C Program Inspection & Maint. Planning	10,000	-	-	10,000
227 City-Owned Maint. & Repairs	20,000	-	-	20,000
	30,000	12,000	10,000	52,000

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 450 Street Lighting

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-450-000-706.000 Salaries and Wages	4,814	5,109	5,804	5,500	6,312	6,312
101-450-000-707.000 Wages-Temporary	2	106	0	106	0	0
101-450-000-709.000 Overtime	368	172	0	500	0	0
101-450-000-715.000 Employers FICA	397	395	444	467	483	483
101-450-000-719.000 Health Insurance	797	813	1,025	1,276	788	788
101-450-000-719.678 RX Drug Insurance	159	160	198	252	223	223
101-450-000-719.679 Health Insurance Deductible	0	0	0	0	463	463
101-450-000-722.000 Pension-General	371	397	480	512	539	539
101-450-000-724.000 Unemployment	4	23	26	49	56	56
101-450-000-724.001 Workers Compensation	120	123	69	63	73	73
101-450-000-725.000 Other Fringe Benefits	36	102	106	90	103	103
	7,068	7,400	8,152	8,815	9,040	9,040
Material And Supplies						
101-450-000-782.000 Materials	1,454	2,269	5,500	4,000	5,500	5,500
	1,454	2,269	5,500	4,000	5,500	5,500
Contractual and Other:						
101-450-000-818.000 Contractual Services	0	0	0	0	0	0
101-450-000-920.000 Utilities	465,720	465,428	500,000	460,000	432,000	432,000
101-450-000-943.000 Equipment Rental	1,413	1,668	3,500	3,000	3,500	3,500
101-450-000-966.000 PW Overhead	159	0	0	0	0	0
101-450-000-967.000 ENG Overhead	3,520	3,708	4,063	4,200	4,418	4,418
	470,812	470,804	507,563	467,200	439,918	439,918
Street Lighting	479,334	480,473	521,215	480,015	454,458	454,458

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 455 Weed Control

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-455-000-706.000 Salaries and Wages	3,383	5,320	4,000	6,000	6,000	6,000
101-455-000-715.000 Employers FICA	293	363	306	459	459	459
101-455-000-719.000 Health Insurance	732	1,140	1,072	2,000	1,166	1,166
101-455-000-719.678 RX Drug Insurance	176	220	226	400	334	334
101-455-000-719.679 Health Insurance Deductible	24	0	0	0	0	0
101-455-000-722.000 Pension-General	261	366	331	512	512	512
101-455-000-724.000 Unemployment	0	0	117	125	149	149
101-455-000-724.001 Workers Compensation	7	7	94	150	139	139
101-455-000-725.000 Other Fringe Benefits	39	58	94	141	141	141
	4,915	7,474	6,240	9,787	8,900	8,900
Material and Supplies:						
101-455-000-782.000 Materials	0	0	0	0	0	0
	0	0	0	0	0	0
Contractual and Other:						
101-455-000-818.000 Contractual Services	10,007	14,544	21,199	20,000	25,000	25,000
101-455-000-943.000 Equipment Rental	43	0	230	0	0	0
101-455-000-966.000 PW Overhead	951	965	3,600	5,400	5,400	5,400
	11,001	15,509	25,029	25,400	30,400	30,400
Weed Control	15,916	22,983	31,269	35,187	39,300	39,300

WORK PROJECT DETAIL

Work Project Titles:	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
280 Private Property Mowing	15,916	22,983	31,269	35,187	39,300	39,300
	15,916	22,983	31,269	35,187	39,300	39,300

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 690 Forestry

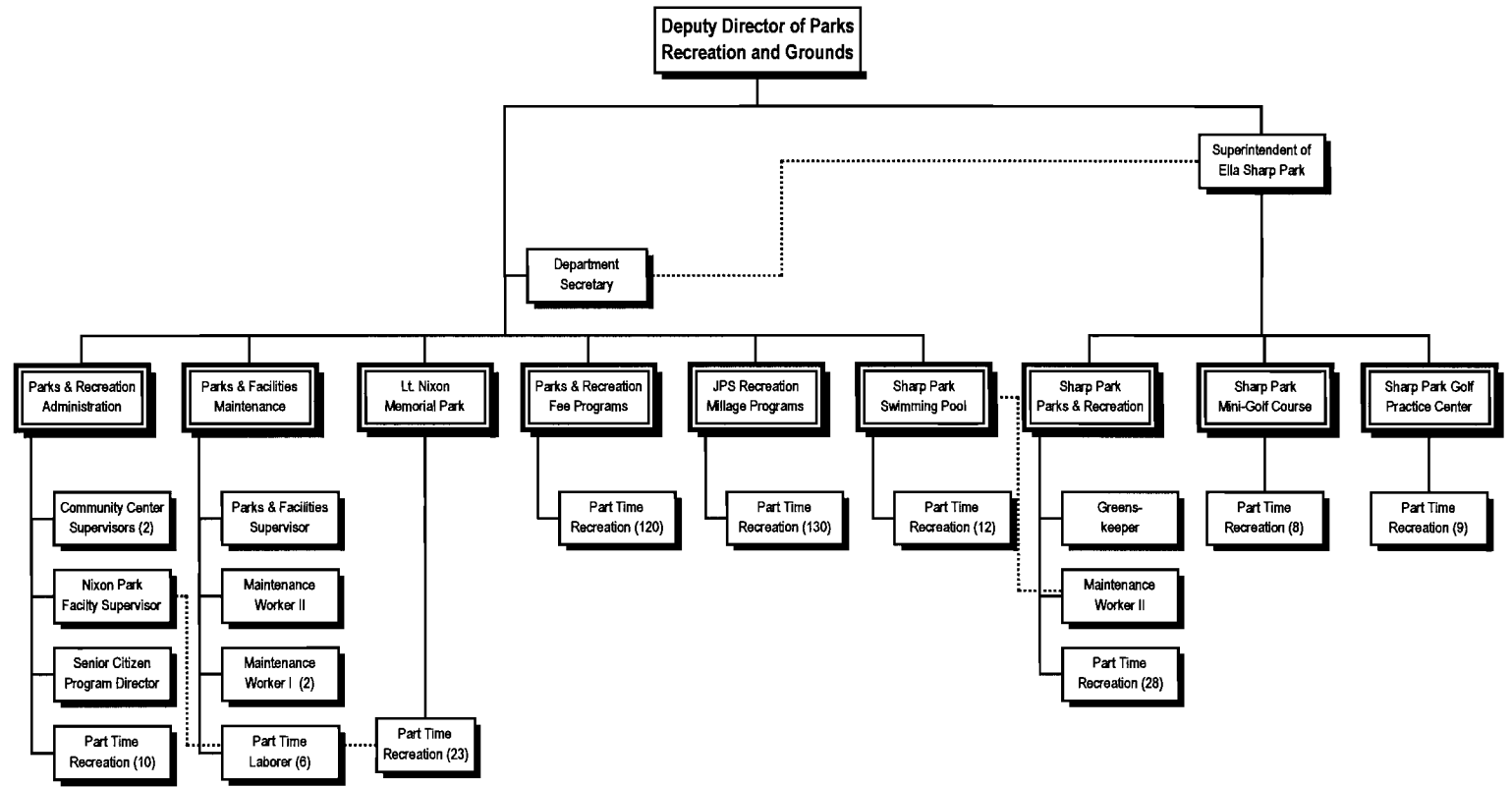
Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-690-000-702.000 Termination Pay	0	0	0	11,239	0	0
101-690-000-706.000 Salaries and Wages	177,327	194,187	183,836	173,069	24,727	24,727
101-690-000-707.000 Wages-Temporary	31,242	18,681	10,000	10,000	0	0
101-690-000-709.000 Overtime	5,235	4,080	5,000	5,000	0	0
101-690-000-715.000 Employers FICA	17,068	16,767	15,211	15,211	1,873	1,873
101-690-000-719.000 Health Insurance	43,356	44,861	41,250	41,250	3,600	3,600
101-690-000-719.678 RX Drug Insurance	6,898	7,152	7,984	7,984	1,042	1,042
101-690-000-719.679 Health Insurance Deductible	0	0	0	0	2,000	2,000
101-690-000-722.000 Pension-General	14,114	15,361	15,204	15,204	2,091	2,091
101-690-000-724.000 Unemployment	857	879	1,800	1,800	121	121
101-690-000-724.001 Workers Compensation	4,437	4,343	4,720	4,720	563	563
101-690-000-725.000 Other Fringe Benefits	1,457	1,682	4,338	4,338	346	346
	301,991	307,993	289,343	289,815	36,363	36,363
Material and Supplies:						
101-690-000-737.000 Publications	202	0	300	300	0	0
101-690-000-740.000 Operating Supplies	2,981	354	3,000	3,000	0	0
101-690-000-751.000 Gasoline	12,919	7,285	15,000	15,000	0	0
101-690-000-756.000 Misc. (Safety) Supplies	-46	0	500	500	0	0
101-690-000-758.000 Laundry	2,191	1,676	858	858	0	0
101-690-000-759.000 Small Tools	2,864	1,559	1,700	1,700	0	0
101-690-000-778.000 Equipment Maint. Supplies	23,213	17,145	20,500	20,500	0	0
	44,324	28,019	41,858	41,858	0	0
Contractual and Other:						
101-690-000-818.000 Contractual Services	160,958	137,932	105,821	105,821	150,000	150,000
101-690-000-818.025 Contractual Services-DPW	8,228	7,208	6,500	6,500	0	0
101-690-000-853.000 Telephone	3,135	3,760	4,000	4,000	0	0
101-690-000-873.000 Travel	448	0	0	0	0	0
101-690-000-920.000 Utilities	150	0	0	0	0	0
101-690-000-933.000 Equipment Maintenance	22,405	2,356	5,000	5,000	0	0
101-690-000-938.000 Grounds Maintenance	17,156	7,104	8,600	8,600	0	0
101-690-000-944.661 Equipment Lease-Motor Pool	16,000	16,000	16,000	16,000	0	0
101-690-000-958.000 Memberships & Dues	15	75	175	175	0	0
101-690-000-960.000 Education & Training	642	1,700	1,000	1,000	0	0
	229,137	176,135	147,096	147,096	150,000	150,000
Capital Outlay:						
101-690-000-982.000 Machinery & Equipment	11,450	0	13,000	13,000	0	0
	11,450	0	13,000	13,000	0	0
Forestry	586,902	512,147	491,297	491,769	186,363	186,363



City of Jackson
Fiscal Year 2011/12 Adopted Budget
General Fund
Parks, Recreation & Grounds Summary

Activity #	Activity Name	Adopted Budget
101-692	Parks, Recreation & Grounds Admin.	\$ 616,109
101-697	Parks & Facilities Maintenance	539,350
101-698	Lt. Nixon Memorial Park	131,735
101-699	Sharp Park Swimming Pool	<u>94,877</u>
General Fund Total - Parks, Recreation & Grounds		<u><u>\$ 1,382,071</u></u>

City of Jackson Parks, Recreation & Grounds Activity Personnel Chart



Fund # 101	Fund # 296	Fund # 297	Fund # 101	Fund # 208	Fund # 583
------------	------------	------------	------------	------------	------------

City of Jackson
Fiscal Year 2011/12 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		54,206
009	Community Center Supervisors	2		108,412
010	Nixon Park Facility Supervisor	1		55,890
015	Deputy Dir. of Parks, Rec. & Grounds	1		75,388
307	Department Secretary	1		49,632
PT	Part Time - Recreation		10	47,730
Activity Total		6	10	391,258

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-692-000-702.000 Termination Pay	25,520	39,175	0	0	0	0
101-692-000-706.000 Salaries and Wages	485,360	383,875	338,459	338,459	343,528	343,528
101-692-000-707.000 Wages-Temporary	50,847	42,035	47,730	47,730	47,730	47,730
101-692-000-709.000 Overtime	1,412	611	0	0	0	0
101-692-000-715.000 Employers FICA	42,354	40,744	29,543	29,543	29,931	29,931
101-692-000-719.000 Health Insurance	55,160	59,285	58,155	58,155	42,839	42,839
101-692-000-719.678 RX Drug Insurance	13,588	10,691	10,705	10,705	11,776	11,776
101-692-000-719.679 Health Insurance Deductible	4,465	0	0	0	24,000	24,000
101-692-000-722.000 Pension-General	34,378	30,140	27,111	27,111	29,337	29,337
101-692-000-724.000 Unemployment	1,974	2,396	1,512	1,512	4,105	4,105
101-692-000-724.001 Workers Compensation	11,777	11,157	8,231	8,231	8,551	8,551
101-692-000-725.000 Other Fringe Benefits	3,398	1,802	5,967	5,967	11,812	11,812
	730,233	621,911	527,413	527,413	553,609	553,609
Material and Supplies:						
101-692-000-726.000 Office Supplies	6,251	3,282	3,000	3,000	3,000	3,000
101-692-000-737.000 Publications	232	876	300	300	300	300
101-692-000-745.000 Program Supplies	7,594	8,164	7,000	7,000	7,000	7,000
101-692-000-745.001 Prog. Supp.- CD (King Ctr.)	35,000	40,000	40,000	40,000	40,000	40,000
101-692-000-745.006 Prog. Supp.- Dart Foundation	0	300	0	0	0	0
101-692-000-745.010 Prog. Supp.- MLK Center	0	10,002	0	0	0	0
	49,077	62,624	50,300	50,300	50,300	50,300
Contractual and Other:						
101-692-000-818.000 Contractual Services	0	9,085	0	2,000	2,000	2,000
101-692-000-853.000 Telephone	6,794	4,806	7,000	7,000	7,000	7,000
101-692-000-861.000 Auto Allowance	484	454	0	0	0	0
101-692-000-933.000 Equipment Maintenance	2,317	503	2,000	2,000	2,000	2,000
101-692-000-934.000 Office Equipment Maintenance	780	1,355	1,000	1,000	1,000	1,000
101-692-000-960.000 Education & Training	279	0	200	200	200	200
	10,654	16,203	10,200	12,200	12,200	12,200
Parks, Recreation & Grounds Admin.	789,964	700,738	587,913	589,913	616,109	616,109

City of Jackson
Fiscal Year 2011/12 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		50,539
304	Maintenance Worker I	2		68,741
305	Maintenance Worker II	1		44,474
PT	Part Time - Laborer		6	72,969
		<u>4</u>	<u>6</u>	<u>236,723</u>
Add: Allocations from 208-691:				
	Superintendent of Ella Sharp Park (1/3)			24,501
	Maintenance Worker II (1/3)			<u>12,010</u>
Activity Total				<u><u>273,234</u></u>

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 697 Parks And Facilities Maintenance

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-697-000-702.000 Termination Pay	0	0	0	22,665	0	0
101-697-000-706.000 Salaries and Wages	203,712	212,401	208,108	208,108	200,265	200,265
101-697-000-707.000 Wages-Temporary	48,302	34,198	48,000	48,000	72,969	72,969
101-697-000-709.000 Overtime	4,826	6,822	11,000	11,000	11,000	11,000
101-697-000-715.000 Employers FICA	19,420	19,069	19,593	19,593	18,992	18,992
101-697-000-719.000 Health Insurance	24,481	27,730	32,491	32,491	25,669	25,669
101-697-000-719.678 RX Drug Insurance	2,477	4,069	5,661	5,661	7,440	7,440
101-697-000-719.679 Health Insurance Deductible	453	0	0	0	12,000	12,000
101-697-000-722.000 Pension-General	14,604	16,301	17,212	17,201	18,445	18,445
101-697-000-724.000 Unemployment	1,124	1,280	1,980	1,980	3,655	3,655
101-697-000-724.001 Workers Compensation	5,657	5,581	5,824	5,824	5,710	5,710
101-697-000-725.000 Other Fringe Benefits	2,703	2,538	5,000	5,000	4,487	4,487
	327,759	329,989	354,869	377,523	380,632	380,632
Material and Supplies:						
101-697-000-745.000 Program Supplies	984	173	1,500	1,500	1,500	1,500
101-697-000-751.000 Gasoline	9,942	7,215	12,500	12,500	12,500	12,500
101-697-000-758.000 Laundry	2,087	2,837	1,218	1,218	1,218	1,218
101-697-000-776.000 Custodial Supplies	18,565	15,734	10,000	10,000	10,000	10,000
101-697-000-778.000 Equipment Maint. Supplies	14,919	14,416	13,500	13,500	13,500	13,500
101-697-000-783.000 Seed And Sod	6,133	5,652	5,500	5,500	5,500	5,500
	52,630	46,027	44,218	44,218	44,218	44,218
Contractual and Other:						
101-697-000-853.000 Telephone	3,609	3,333	1,500	1,500	1,500	1,500
101-697-000-920.000 Utilities	87,869	95,673	85,000	85,000	85,000	85,000
101-697-000-931.000 Building Maintenance	31,104	21,015	10,000	10,000	10,000	10,000
101-697-000-933.000 Equipment Maintenance	4,319	4,475	5,000	5,000	5,000	5,000
101-697-000-939.000 Vehicle Maintenance	69	0	5,000	5,000	5,000	5,000
101-697-000-940.000 Playground Repairs	3,224	0	0	0	0	0
101-697-000-944.661 Equipment Lease-Motor Pool	5,134	5,134	8,000	8,000	8,000	8,000
	135,328	129,630	114,500	114,500	114,500	114,500
Capital Outlay:						
101-697-000-982.000 Machinery & Equipment	5,580	170	0	0	0	0
101-697-000-985.000 Vehicles	2,914	0	0	0	0	0
	8,494	170	0	0	0	0
Parks And Facilities Maintenance	524,211	505,816	513,587	536,241	539,350	539,350

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 698 Lt. Nixon Memorial Park

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-698-000-707.000 Wages-Temporary	62,194	49,484	50,000	50,000	50,000	50,000
101-698-000-715.000 Employers FICA	4,703	3,979	3,825	3,825	3,825	3,825
101-698-000-724.000 Unemployment	1,132	646	1,260	1,260	1,260	1,260
101-698-000-724.001 Workers Compensation	1,414	1,203	1,150	1,150	1,150	1,150
	<u>69,443</u>	<u>55,312</u>	<u>56,235</u>	<u>56,235</u>	<u>56,235</u>	<u>56,235</u>
Material and Supplies:						
101-698-000-743.000 Chemicals	10,113	4,917	9,000	9,000	9,000	9,000
101-698-000-745.000 Program Supplies	7,221	12,650	7,500	7,500	7,500	7,500
101-698-000-745.002 Program Supplies-Resale	19,300	16,063	16,000	16,000	16,000	16,000
101-698-000-776.000 Custodial Supplies	0	0	750	750	750	750
101-698-000-778.000 Equipment Maint. Supplies	0	0	750	750	750	750
	<u>36,634</u>	<u>33,630</u>	<u>34,000</u>	<u>34,000</u>	<u>34,000</u>	<u>34,000</u>
Contractual and Other:						
101-698-000-818.000 Contractual Services	83	0	0	0	0	0
101-698-000-853.000 Telephone	1,450	568	1,500	1,500	1,500	1,500
101-698-000-920.000 Utilities	43,829	33,816	38,000	38,000	38,000	38,000
101-698-000-931.000 Building Maintenance	1,056	360	1,000	1,000	1,000	1,000
101-698-000-933.000 Equipment Maintenance	439	0	1,000	1,000	1,000	1,000
	<u>46,857</u>	<u>34,744</u>	<u>41,500</u>	<u>41,500</u>	<u>41,500</u>	<u>41,500</u>
Lt. Nixon Memorial Park	<u><u>152,934</u></u>	<u><u>123,686</u></u>	<u><u>131,735</u></u>	<u><u>131,735</u></u>	<u><u>131,735</u></u>	<u><u>131,735</u></u>

City of Jackson
Fiscal Year 2011/12 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 2011/12 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 699 Sharp Park Swimming Pool

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-699-000-707.000 Wages-Temporary	51,649	40,669	45,000	45,000	45,000	45,000
101-699-000-715.000 Employers FICA	3,991	3,250	3,442	3,442	3,442	3,442
101-699-000-724.000 Unemployment	971	513	900	900	900	900
101-699-000-724.001 Workers Compensation	1,200	977	1,035	1,035	1,035	1,035
	<u>57,811</u>	<u>45,409</u>	<u>50,377</u>	<u>50,377</u>	<u>50,377</u>	<u>50,377</u>
Material and Supplies:						
101-699-000-743.000 Chemicals	9,939	7,784	9,000	9,000	9,000	9,000
101-699-000-745.000 Program Supplies	4,529	3,850	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	2,525	0	0	0	0	0
	<u>16,993</u>	<u>11,634</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	41,197	31,958	32,000	32,000	32,000	32,000
101-699-000-931.000 Building Maintenance	235	0	500	500	500	500
101-699-000-933.000 Equipment Maintenance	877	330	1,500	1,500	1,500	1,500
	<u>42,309</u>	<u>32,288</u>	<u>34,000</u>	<u>34,000</u>	<u>34,000</u>	<u>34,000</u>
Capital Outlay:						
101-699-000-982.000 Machinery & Equipment	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Sharp Park Swimming Pool	<u><u>117,113</u></u>	<u><u>89,331</u></u>	<u><u>94,877</u></u>	<u><u>94,877</u></u>	<u><u>94,877</u></u>	<u><u>94,877</u></u>

City of Jackson
Fiscal Year 2011/12 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		<u>12</u>	<u>45,000</u>

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 803 Historical District

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-803-000-706.000 Salaries and Wages	0	0	0	0	0	0
	0	0	0	0	0	0
Contractual and Other:						
101-803-000-802.000 Planning Services (RII PC)	11,240	11,320	11,973	11,973	11,973	11,973
101-803-000-880.000 Community Promotion	0	-30	0	0	0	0
	11,240	11,290	11,973	11,973	11,973	11,973
Historical District	11,240	11,290	11,973	11,973	11,973	11,973

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 896 Human Relations

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
101-896-000-706.000 Salaries and Wages	216	0	0	0	0	0
101-896-000-707.000 Wages-Temporary	46,509	44,203	37,440	14,800	37,440	37,440
101-896-000-715.000 Employers FICA	3,561	3,397	2,864	1,132	2,864	2,864
101-896-000-724.000 Unemployment	176	180	180	0	180	180
101-896-000-724.001 Workers Compensation	65	62	52	21	52	52
	50,527	47,842	40,536	15,953	40,536	40,536
Material and Supplies:						
101-896-000-726.000 Office Supplies	439	236	270	270	270	270
101-896-000-745.011 Prog. Supp. - MLK Brfst.	118	0	0	0	0	0
101-896-000-745.015 Prog. Supp. - Youth Council	723	426	0	0	0	0
101-896-000-745.016 Prog. Supp. - Challenge Day	9,713	12,581	10,000	21,000	10,000	10,000
	10,993	13,243	10,270	21,270	10,270	10,270
Contractual and Other:						
101-896-000-873.000 Travel	681	85	720	0	0	0
101-896-000-880.000 Community Promotion	6,420	6,465	5,850	5,850	5,850	5,850
101-896-000-958.000 Memberships & Dues	0	0	135	135	135	135
101-896-000-960.000 Education & Training	0	842	900	900	900	900
	7,101	7,392	7,605	6,885	6,885	6,885
Human Relations	68,621	68,477	58,411	44,108	57,691	57,691

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 101 General Fund
Dept 999 Contributions to Other Funds

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Contractual and Other:						
101-999-000-999.208 Cont.-Sharp Park Oper. Fund	141,800	78,000	50,400	50,400	15,000	15,000
101-999-000-999.211 Cont.-Housing Initiative Fund	0	2,800	0	0	0	0
101-999-000-999.249 Cont.-Building Inspection Fd.	120,000	58,000	0	0	0	0
101-999-000-999.285 Cont.-DDA Operating Fund	25,000	0	1,000	0	0	0
101-999-000-999.401 Cont.-Capital Projects Fund	27,960	0	0	0	0	0
101-999-000-999.585 Cont.-Auto Parking Fund	0	0	0	6,500	0	0
101-999-000-999.586 Cont.-Parking Assmt. Fund	9,398	100	3,500	6,500	6,500	6,500
	324,158	138,900	54,900	63,400	21,500	21,500
Contributions to Other Funds	324,158	138,900	54,900	63,400	21,500	21,500

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.

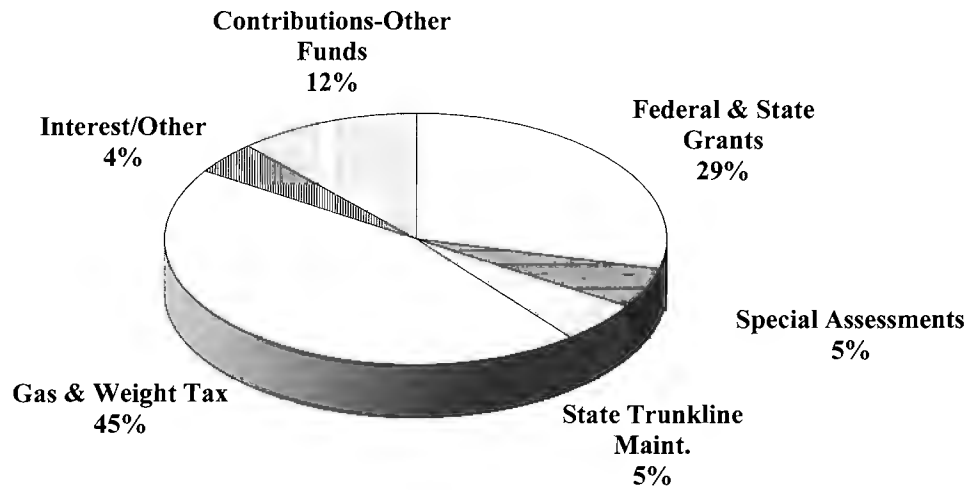
CHARACTER - This fund is to be used:

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.

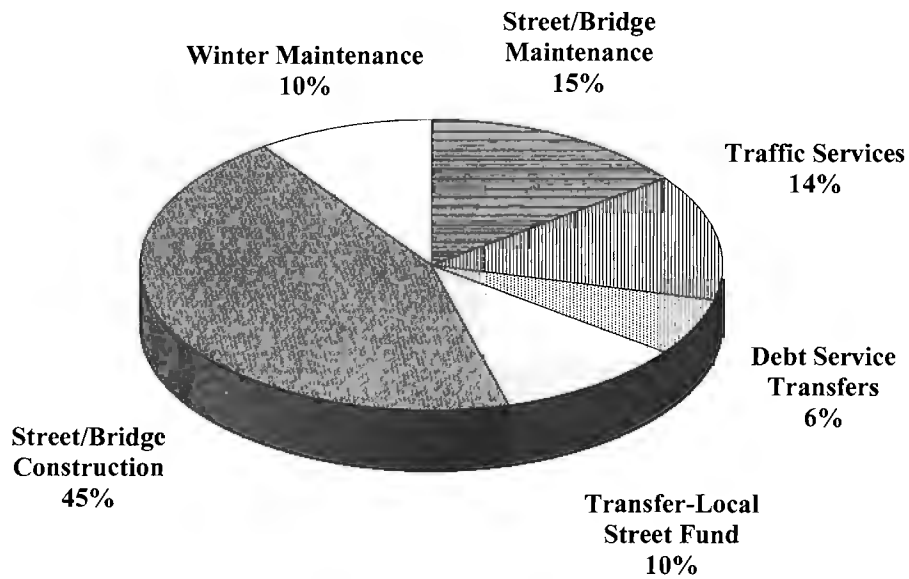
AUTHORITY - The Major Street Fund was established on July 1, 1972, as required by Act 51 of the Public Acts of 1951, as amended.

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Major Street Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2011/12 Adopted Budget
Major Street Fund
Summary of Revenues, Expenditures and Changes in Fund Balances

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues:						
Federal & State Grants	1,057,512	1,830,402	1,725,007	2,848,034	1,128,000	1,128,000
State Gas & Weight Tax	1,846,690	1,813,780	1,737,550	1,737,550	1,750,550	1,750,550
State Trunkline Maintenance	239,259	97,229	215,816	209,341	209,341	209,341
Interest	568	804	0	100	0	0
Miscellaneous	158,963	287,065	476,217	485,371	162,598	162,598
Contributions From Other Funds	798,565	929,251	1,104,364	1,058,569	662,204	662,204
	4,101,557	4,958,531	5,258,954	6,338,965	3,912,693	3,912,693
Expenditures:						
Street & Bridge Construction	580,613	640,002	611,212	685,953	408,000	408,000
Street & Bridge Maintenance	598,273	715,831	623,048	690,433	399,852	399,852
Traffic Services	512,771	494,068	583,300	531,326	574,183	574,183
Winter Maintenance	311,303	235,139	402,740	371,659	403,622	403,622
Transfers To Other Funds	695,403	755,797	658,451	658,451	690,576	690,576
Trunkline Maintenance	234,378	85,393	215,816	209,341	209,341	209,341
State Highway Construction	1,187,318	2,133,825	2,153,296	3,180,865	1,418,000	1,418,000
	4,120,059	5,060,055	5,247,863	6,328,028	4,103,574	4,103,574
Revenues Over (Under)						
Expenditures	(18,502)	(101,524)	11,091	10,937	(190,881)	(190,881)
Fund Balance - Beginning of Year	319,555	301,053	199,529	199,529	210,466	210,466
Fund Balance - End of Year	301,053	199,529	210,620	210,466	19,585	19,585

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

Fund 202 Major Street Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
202-000-000-470.000 Telecom Fee	119,045	121,876	119,045	121,876	121,876	121,876
202-000-000-501.000 Federal And State Grant	1,056,381	1,709,046	1,725,007	2,553,161	1,128,000	1,128,000
202-000-000-539.000 State Grant	1,131	0	0	294,873	0	0
202-000-000-539.016 State Grant-Streetscape	0	121,356	0	0	0	0
202-000-000-569.000 Act 51 Gas & Weight Tax	1,846,690	1,813,780	1,737,550	1,737,550	1,750,550	1,750,550
202-000-000-582.005 Contrib. R2 Asset Mgt.	1,885	18,525	18,722	18,722	18,722	18,722
202-000-000-664.000 Interest	568	804	0	100	0	0
202-000-000-685.677 Insurance Refund-W/C	0	19,726	18,450	18,750	0	0
202-000-000-686.498 Trunkline Maintenance	239,259	97,229	215,816	209,341	209,341	209,341
202-000-000-694.661 Expense Refund-Motor Pool	0	100,000	300,000	300,000	0	0
202-000-000-698.451 Miscellaneous	112	500	0	0	0	0
202-000-000-698.463 Miscellaneous	4,252	1,890	0	6,023	2,000	2,000
202-000-000-698.474 Miscellaneous	33,669	24,048	20,000	20,000	20,000	20,000
202-000-000-698.478 Miscellaneous	0	500	0	0	0	0
202-000-000-699.245 Cont.-Public Imp. Fund	381,087	678,085	923,779	892,462	459,740	459,740
202-000-000-699.286 Cont.-CDBG Fund	208,696	120,950	0	30,000	0	0
202-000-000-699.895 Cont.-Special Assessmt. Fd.	208,782	130,216	180,585	136,107	202,464	202,464
Total Revenues	4,101,557	4,958,531	5,258,954	6,338,965	3,912,693	3,912,693

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 451 Street & Bridge Construction

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
202-451-000-706.000 Salaries and Wages	163,172	166,925	128,704	162,703	90,945	90,945
202-451-000-707.000 Wages-Temporary	1,070	8,670	24,307	13,500	2,117	2,117
202-451-000-709.000 Overtime	9,454	9,951	6,997	4,600	4,856	4,856
202-451-000-715.000 Employers FICA	12,671	13,342	12,241	13,831	7,491	7,491
202-451-000-719.000 Health Insurance	22,770	28,105	22,733	42,215	11,359	11,359
202-451-000-719.678 RX Drug Insurance	6,204	5,303	4,381	7,724	3,206	3,206
202-451-000-719.679 Health Insurance Deduct.	3,417	0	0	0	6,666	6,666
202-451-000-722.000 Pension-General	11,943	13,059	11,222	14,288	8,181	8,181
202-451-000-724.000 Unemployment Comp.	243	277	582	320	804	804
202-451-000-724.001 Workers Compensation	1,633	1,743	1,539	2,513	1,047	1,047
202-451-000-725.000 Other Fringe Benefits	322	2,288	2,346	3,361	1,483	1,483
	232,899	249,663	215,052	265,055	138,155	138,155
Material and Supplies:						
202-451-000-782.000 Materials	649	7,725	500	1,638	2,000	2,000
	649	7,725	500	1,638	2,000	2,000
Contractual and Other:						
202-451-000-818.000 Contractual Services	228,502	254,569	300,669	300,366	200,784	200,784
202-451-000-943.000 Equipment Rental - MP	631	1,309	0	1,167	0	0
202-451-000-966.000 PW Overhead	180	301	0	615	0	0
202-451-000-967.000 ENG Overhead	117,752	126,435	94,991	117,112	67,061	67,061
	347,065	382,614	395,660	419,260	267,845	267,845
Street Construction	580,613	640,002	611,212	685,953	408,000	408,000

<u>WORK PROJECT DETAIL</u>					
Work Project Titles:	Special				Total FY Cost
	Region 2	Assessment	Fund Bal.	PIF	
Asset Management-Jacts Plan Reg. 2	19,000				19,000
Fourth & West Traffic Study			35,000		35,000
Fourth: Morrell to Michigan (Eng)				27,000	27,000
Ganson: Wisner to Jackson (Eng)				155,000	155,000
High St.: Cooper to Losey (Eng)			31,000		31,000
Major St. Bridge Inspection & Eng.			7,000		7,000
Major St. Const.-Misc.			9,000		9,000
Major St. Planning & Permits			100,000		100,000
North St.: Lansing to Cooper (Eng)		202,464	(187,464)		15,000
West: Bloomfield to High (Eng)			10,000		10,000
	19,000	202,464	4,536	182,000	408,000

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 463 Street & Bridge Maintenance

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
202-463-000-706.000 Salaries and Wages	158,599	171,612	146,000	154,000	94,000	94,000
202-463-000-707.000 Wages-Temporary	2,446	4	0	206	0	0
202-463-000-709.000 Overtime	1,777	385	2,000	1,000	1,000	1,000
202-463-000-715.000 Employers FICA	11,695	13,552	11,322	11,873	7,268	7,268
202-463-000-719.000 Health Insurance	26,227	32,262	39,128	41,272	18,274	18,274
202-463-000-719.678 RX Drug Insurance	5,377	6,376	8,264	8,716	5,236	5,236
202-463-000-719.679 Health Insurance Deductible	437	22	0	0	10,641	10,641
202-463-000-722.000 Pension-General	10,751	13,652	12,240	13,237	8,113	8,113
202-463-000-724.000 Unemployment Comp.	300	545	622	652	770	770
202-463-000-724.001 Workers Compensation	2,887	3,468	3,493	3,880	2,195	2,195
202-463-000-725.000 Other Fringe Benefits	1,862	1,941	3,431	3,619	2,209	2,209
	222,358	243,819	226,500	238,455	149,706	149,706
Material and Supplies:						
202-463-000-782.000 Materials	76,060	55,455	80,044	80,044	60,044	60,044
	76,060	55,455	80,044	80,044	60,044	60,044
Contractual and Other:						
202-463-000-818.000 Contractual Services	7,240	2,358	0	0	0	0
202-463-000-818.690 Contractual Services-Forestr	1,444	40,000	4,000	40,000	0	0
202-463-000-914.001 Insurance-Deductible	0	10,000	0	0	0	0
202-463-000-943.000 Equipment Rental - MP	159,899	204,617	179,304	192,434	104,602	104,602
202-463-000-960.000 Education & Training	1,522	0	0	0	0	0
202-463-000-966.000 PW Overhead	129,750	159,590	133,200	139,500	85,500	85,500
202-463-000-967.000 ENG Overhead	0	-8	0	0	0	0
	299,855	416,557	316,504	371,934	190,102	190,102
Street Maintenance	598,273	715,831	623,048	690,433	399,852	399,852

<u>WORK PROJECT DETAIL</u>						
(See Detail Next Page)						
Work Project Titles:						
Street Cleaning	144,355	250,012	154,000	236,671	31,000	31,000
Maintenance C&G Street	340,046	340,670	314,048	310,315	308,852	308,852
Catch Basin Maintenance	87,939	93,631	100,000	80,000	0	0
Maint. No C&G Streets	25,933	39,617	55,000	63,447	60,000	60,000
	598,273	723,930	623,048	690,433	399,852	399,852

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

<i><u>Work Project Detail</u></i>							
<i>Fund 202 Major Street Fund</i>							
<i>Dept 463 Street & Bridge Maintenance (Cont'd.)</i>							
Dept.	Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
<u>Street Cleaning:</u>							
700	Machine Sweeping	88,744	89,078	87,000	87,000	0	0
701	Haul Sweepings	32,653	40,404	36,000	36,000	0	0
702	Hand Cleaning	28,312	38,720	31,000	31,000	31,000	31,000
703	Leaf Pickup	-5,354	81,810	0	82,671	0	0
		144,355	250,012	154,000	236,671	31,000	31,000
<u>Maintenance C&G Street:</u>							
704	RR Crossing Improvment.	0	31	0	0	0	0
705	Asphalt Patching	257,793	210,450	210,000	210,000	210,000	210,000
706	Concrete Patching	1,413	2,079	4,048	3,000	3,000	3,000
707	Curb & Gutter Repair	46,018	50,297	50,000	30,000	45,852	45,852
708	Crackfill	8,236	21,233	20,000	20,000	20,000	20,000
709	Parkway Maintenance	22,584	53,805	30,000	30,000	30,000	30,000
711	Chipseal	4,002	2,775	0	17,315	0	0
		340,046	340,670	314,048	310,315	308,852	308,852
<u>Catch Basin Maintenance:</u>							
712	Catch Basin Work	59,530	55,946	60,000	40,000	0	0
713	Clean Catch Basins	28,409	37,685	40,000	40,000	0	0
		87,939	93,631	100,000	80,000	0	0
<u>Maintenance No C&G Streets:</u>							
714	Asphalt Patching	0	5,124	0	13,621	0	0
715	Crackfill	0	0	0	0	0	0
717	Shoulder & Gutter Repair	601	4,056	9,000	9,000	9,000	9,000
718	Chipseal	0	0	0	0	0	0
719	GEO Database (Mapping)	0	0	0	0	0	0
720	Non Motorized Maintenance	14,520	8,992	14,000	23,326	18,000	18,000
722	Bridge Maintenance	9,038	9,050	20,000	10,000	20,000	20,000
724	Mapping - GIS	0	0	0	0	0	0
725	Bike Lane Sweeping	1,774	2,395	2,000	2,500	3,000	3,000
727	Insurance deductible	0	10,000	10,000	5,000	10,000	10,000
		25,933	39,617	55,000	63,447	60,000	60,000
		598,273	723,930	623,048	690,433	399,852	399,852

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 474 Traffic Services

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services						
202-474-000-706.000 Salaries and Wages	144,546	142,109	136,081	136,081	130,814	130,814
202-474-000-707.000 Wages-Temporary	7,773	4,121	10,368	0	3,528	3,528
202-474-000-709.000 Overtime	9,641	9,879	19,225	9,840	17,856	17,856
202-474-000-715.000 Employers FICA	12,899	12,577	12,674	11,163	11,643	11,643
202-474-000-719.000 Health Insurance	21,500	23,893	24,036	28,124	16,339	16,339
202-474-000-719.678 RX Drug Insurance	4,565	4,527	4,632	5,393	4,611	4,611
202-474-000-719.679 Health Insurance Deductible	602	0	0	0	9,588	9,588
202-474-000-722.000 Pension-General	11,474	12,320	12,844	13,702	12,696	12,696
202-474-000-724.000 Unemployment Comp.	399	565	615	200	1,157	1,157
202-474-000-724.001 Workers Compensation	3,145	3,106	1,628	3,138	1,506	1,506
202-474-000-725.000 Other Fringe Benefits	977	2,403	2,480	2,635	2,133	2,133
	217,521	215,500	224,583	210,276	211,871	211,871
Material and Supplies:						
202-474-000-759.000 Small Tools	1,385	689	3,000	3,000	3,000	3,000
202-474-000-782.000 Materials	12,001	22,621	41,513	33,000	34,513	34,513
	13,386	23,310	44,513	36,000	37,513	37,513
Contractual and Other:						
202-474-000-818.000 Contractual Services	39,927	13,358	46,000	46,000	48,815	48,815
202-474-000-920.000 Utilities	52,888	60,558	50,000	50,000	50,000	50,000
202-474-000-933.000 Equipment Maintenance	14,991	31,188	55,206	44,544	62,631	62,631
202-474-000-943.000 Equipment Rental - MP	58,443	29,628	54,284	38,056	54,284	54,284
202-474-000-962.000 Uncollectible Accounts	947	4,696	0	0	0	0
202-474-000-966.000 PW Overhead	193	493	0	4,305	22,500	22,500
202-474-000-967.000 ENG Overhead	114,475	115,337	108,714	102,145	86,569	86,569
	281,864	255,258	314,204	285,050	324,799	324,799
Traffic Services	512,771	494,068	583,300	531,326	574,183	574,183

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 474 Traffic Services

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted	
<u>WORK PROJECT DETAIL</u>							
Work Project Titles:							
780	Traffic Eng. Office - 1/2 Major S	94,867	102,034	91,000	96,000	96,000	96,000
781	Traffic Signals-City	191,394	228,450	223,000	223,000	230,000	230,000
781C	Traffic Signals-Concord	68	309	500	500	500	500
781G	Traffic Signals-Grass Lake	2,847	655	3,000	2,000	3,000	3,000
781J	Traffic Signals-County	16,449	10,114	20,000	15,000	20,000	20,000
781S	Traffic Signals-State (City Share	50,781	39,192	40,000	40,000	40,000	40,000
781T	Tree Trimming	4,500	7,396	6,000	6,000	6,000	6,000
782	Traffic Signs	85,953	85,425	79,800	77,940	80,000	80,000
782S	Snow Route Signs	0	0	0	0	0	0
783	Pavement Marking	45,067	8,309	49,000	35,000	55,000	55,000
784	Railroad Signals	3,713	4,320	5,000	10,060	7,000	7,000
785	Emergency Equipment	6,459	779	7,000	2,000	7,000	7,000
788	Traffic Records & Studies	2,008	3,505	12,000	10,000	10,000	10,000
788A-G	JACTS Traffic Counts, etc...	4,201	2,260	5,000	5,000	5,000	5,000
790U-V	Under the Oaks Signs	1,153	0	0	0	0	0
790W	Allegiance Health Beacon	3,148	0	0	0	0	0
790X	Traffic Accident-Billable	0	1,320	2,000	0	0	0
791	Traffic Sign Inventory	163	0	40,000	8,826	14,683	14,683
		512,771	494,068	583,300	531,326	574,183	574,183

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 478 Winter Maintenance

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
202-478-000-706.000 Salaries and Wages	45,800	30,339	55,000	50,000	55,000	55,000
202-478-000-707.000 Wages-Temporary	447	0	0	0	0	0
202-478-000-709.000 Overtime	20,177	9,343	26,000	26,000	26,000	26,000
202-478-000-715.000 Employers FICA	5,076	3,033	6,197	5,814	6,197	6,197
202-478-000-719.000 Health Insurance	11,081	7,439	14,740	13,400	10,692	10,692
202-478-000-719.678 RX Drug Insurance	2,286	1,473	3,113	2,830	3,064	3,064
202-478-000-719.679 Health Insurance Deduct.	93	0	0	0	0	0
202-478-000-722.000 Pension-General	4,712	3,063	6,699	6,490	6,917	6,917
202-478-000-724.000 Unemployment Comp.	531	465	340	650	656	656
202-478-000-724.001 Workers Compensation	1,310	767	1,912	1,900	1,871	1,871
202-478-000-725.000 Other Fringe Benefits	570	381	1,296	1,175	1,296	1,296
	92,083	56,303	115,297	108,259	111,693	111,693
Material and Supplies:						
202-478-000-782.000 Materials	80,156	92,178	90,514	95,000	95,000	95,000
	80,156	92,178	90,514	95,000	95,000	95,000
Contractual and Other:						
202-478-000-818.000 Contractual Services	55	0	5,000	5,000	5,000	5,000
202-478-000-943.000 Equipment Rental - MP	83,616	51,683	119,029	95,000	119,029	119,029
202-478-000-960.000 Education	120	0	0	0	0	0
202-478-000-966.000 PW Overhead	55,273	34,910	72,900	68,400	72,900	72,900
202-478-000-967.000 Eng. Overhead	0	65	0	0	0	0
	139,064	86,658	196,929	168,400	196,929	196,929
Winter Maintenance	311,303	235,139	402,740	371,659	403,622	403,622

<u>WORK PROJECT DETAIL</u>							
Work Project Titles:							
790	Snowplowing	76,953	51,046	120,000	105,000	120,000	120,000
791	Hauling Snow	45,510	3,797	43,000	26,659	33,622	33,622
792	Salting	178,347	180,296	239,740	240,000	250,000	250,000
795	Storm Damage 2009	10,493	0	0	0	0	0
		311,303	235,139	402,740	371,659	403,622	403,622

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 484 Transfers To Other Funds

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Contractual and Other:						
202-484-000-999.203 Cont.-Local Street Fund	438,925	500,000	400,000	400,000	430,000	430,000
202-484-000-999.324 Cont.-2003 MTF Bond D/S	256,478	255,797	258,451	258,451	260,576	260,576
	<u>695,403</u>	<u>755,797</u>	<u>658,451</u>	<u>658,451</u>	<u>690,576</u>	<u>690,576</u>
*Transfers To Other Funds	695,403	755,797	658,451	658,451	690,576	690,576

Fund 202 Major Street Fund
Dept 498 Trunkline Maintenance

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
202-498-000-706.000 Salaries and Wages	37,647	16,446	39,000	35,000	35,000	35,000
202-498-000-707.000 Wages-Temporary	2,326	613	0	20	0	0
202-498-000-709.000 Overtime	4,624	2,899	6,500	4,000	4,000	4,000
202-498-000-715.000 Employers FICA	2,727	871	3,481	2,985	2,984	2,984
202-498-000-719.000 Health Insurance	7,186	2,388	10,452	9,380	6,804	6,804
202-498-000-719.678 RX Drug Insurance	1,450	470	2,207	1,981	1,950	1,950
202-498-000-719.679 Health Insurance Deductible	0	0	0	0	3,962	3,962
202-498-000-722.000 Pension-General	2,376	815	3,763	3,331	3,331	3,331
202-498-000-724.000 Unemployment Comp.	148	108	191	164	316	316
202-498-000-724.001 Workers Compensation	815	249	1,074	976	901	901
202-498-000-725.000 Other Fringe Benefits	258	121	917	700	823	823
	<u>59,557</u>	<u>24,980</u>	<u>67,585</u>	<u>58,537</u>	<u>60,071</u>	<u>60,071</u>
Material and Supplies:						
202-498-000-782.000 Materials	63,530	25,461	50,000	53,704	54,170	54,170
	<u>63,530</u>	<u>25,461</u>	<u>50,000</u>	<u>53,704</u>	<u>54,170</u>	<u>54,170</u>
Contractual and Other:						
202-498-000-818.000 Contractual Services	20,750	0	5,000	0	0	0
202-498-000-943.000 Equipment Rental	62,509	25,635	52,281	62,000	60,000	60,000
202-498-000-966.000 PW Overhead	27,988	9,255	40,950	35,100	35,100	35,100
202-498-000-967.000 ENG Overhead	44	62	0	0	0	0
	<u>111,291</u>	<u>34,952</u>	<u>98,231</u>	<u>97,100</u>	<u>95,100</u>	<u>95,100</u>
Trunkline Maintenance	234,378	85,393	215,816	209,341	209,341	209,341

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 202 Major Street Fund
Dept 505 State Highway Construction

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Contractual and Other:						
202-505-000-950.000 State Highway Const.-City	130,937	424,972	428,289	627,704	290,000	290,000
202-505-000-950.001 State Highway Const.-Fed/St	1,056,381	1,708,853	1,725,007	2,553,161	1,128,000	1,128,000
	<u>1,187,318</u>	<u>2,133,825</u>	<u>2,153,296</u>	<u>3,180,865</u>	<u>1,418,000</u>	<u>1,418,000</u>
State Highway Construction	1,187,318	2,133,825	2,153,296	3,180,865	1,418,000	1,418,000

Work Project Titles:	Federal/ State	PIF	Total	
Fourth: Morrell to Michigan	4,260	169,600	38,140	212,000
Ganson: Wisner to Jackson	-	958,400	239,600	1,198,000
Grand River Arts Walk: Glick to Monroe (Enhancement)	6,000	-	-	6,000
Past MDOT Projects	2,000	-	-	2,000
	<u>12,260</u>	<u>1,128,000</u>	<u>277,740</u>	<u>1,418,000</u>

(203) Local Street Fund

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

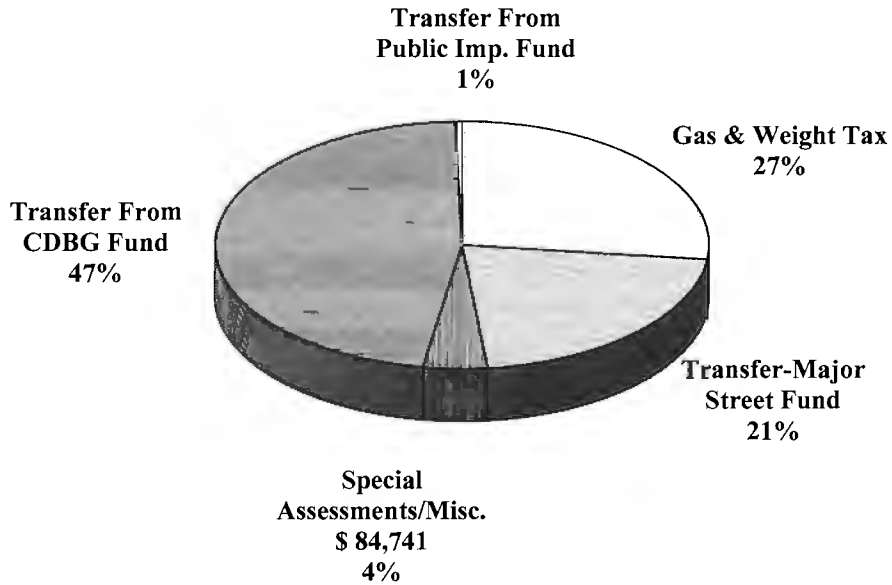
CHARACTER - This Fund is to be used:

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

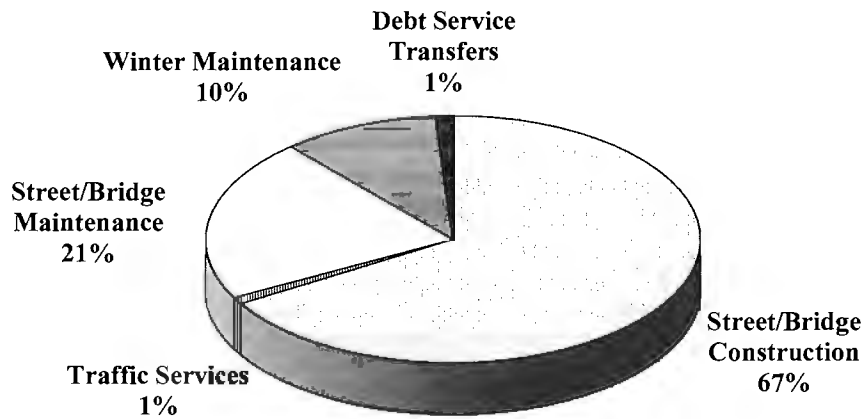
AUTHORIZATION- The Local Street Fund was established on July 1, 1972, as required by Act 51 of the Public Acts of 1951, as amended.

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Local Street Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2011/12 Adopted Budget
Local Street Fund
Summary of Revenues, Expenditures and Changes in Fund Balances

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues:						
State Gas & Weight Tax	563,165	552,987	529,881	529,881	540,250	540,250
Miscellaneous	0	10,428	9,600	9,750	0	0
Contributions From Other Funds	521,233	582,869	1,968,800	908,024	1,466,917	1,466,917
	<u>1,084,398</u>	<u>1,146,284</u>	<u>2,508,281</u>	<u>1,447,655</u>	<u>2,007,167</u>	<u>2,007,167</u>
Expenditures:						
Street & Bridge Construction	82,309	82,869	1,568,800	508,024	1,344,420	1,344,420
Street & Bridge Maintenance	844,596	820,501	718,591	751,967	431,000	431,000
Traffic Services	18,858	20,003	16,637	15,764	18,541	18,541
Winter Maintenance	168,945	128,295	207,471	198,042	209,203	209,204
Transfers To Other Funds	22,302	22,243	22,474	22,474	22,659	22,659
	<u>1,137,010</u>	<u>1,073,911</u>	<u>2,533,973</u>	<u>1,496,271</u>	<u>2,025,823</u>	<u>2,025,824</u>
Revenues Over (Under)						
Expenditures	(52,612)	72,373	(25,692)	(48,616)	(18,656)	(18,657)
Fund Balance - Beginning of Year	58,797	6,185	78,558	78,558	29,942	29,942
Fund Balance - End of Year	<u>6,185</u>	<u>78,558</u>	<u>52,866</u>	<u>29,942</u>	<u>11,286</u>	<u>11,285</u>

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

Fund 203 Local Street Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
203-000-000-569.000 Act 51 Gas & Weight Tax	563,165	552,987	529,881	529,881	540,250	540,250
203-000-000-685.677 Insurance Refund-W/C	0	10,428	9,600	9,750	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	438,925	500,000	400,000	400,000	430,000	430,000
203-000-000-699.245 Cont.-Public Improvemt. Fd.	58,732	11,706	23,000	35,080	9,497	9,497
203-000-000-699.286 Cont.-CDBG Fund	0	71,163	1,397,800	380,826	942,679	942,679
203-000-000-699.895 Cont.-Special Assessmt. Fd.	23,576	0	148,000	92,118	84,741	84,741
Total Revenues	1,084,398	1,146,284	2,508,281	1,447,655	2,007,167	2,007,167

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 451 Street & Bridge Construction

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services :						
203-451-000-706.000 Salaries and Wages	15,346	30,637	49,852	27,235	45,472	45,472
203-451-000-707.000 Wages-Temporary	20	23	0	0	0	0
203-451-000-709.000 Overtime	1,079	0	2,686	2,615	2,686	2,686
203-451-000-715.000 Employers FICA	1,227	2,302	4,019	2,284	3,684	3,684
203-451-000-719.000 Health Insurance	2,117	6,500	8,805	8,420	5,680	5,680
203-451-000-719.678 RX Drug Insurance	489	1,168	1,697	1,536	1,603	1,603
203-451-000-719.679 Health Insurance Deduct.	133	0	0	0	3,333	3,333
203-451-000-722.000 Pension-General	1,167	2,365	4,345	2,549	4,113	4,113
203-451-000-724.000 Unemployment Comp.	46	210	225	241	402	402
203-451-000-724.001 Workers Compensation	161	300	596	314	524	524
203-451-000-725.000 Other Fringe Benefits	79	669	909	444	742	742
	21,864	44,174	73,134	45,638	68,239	68,239
Material and Supplies:						
203-451-000-782.000 Materials	387	107	0	0	0	0
	387	107	0	0	0	0
Contractual and Other:						
203-451-000-818.000 Contractual Services	48,345	16,993	1,458,889	440,955	1,242,471	1,242,471
203-451-000-943.000 Equipment Rental - MP	215	0	0	255	0	0
203-451-000-966.000 PW Overhead	255	0	0	281	0	0
203-451-000-967.000 ENG Overhead	11,243	21,595	36,777	20,895	33,710	33,710
	60,058	38,588	1,495,666	462,386	1,276,181	1,276,181
Street Construction	82,309	82,869	1,568,800	508,024	1,344,420	1,344,420

Work Project Titles:	Funding				Total Cost
	F/B	S/A	CDBG	PIF	
Biddle: Jackson to Williams (CDBG)	5,000		50,000		55,000
Biddle: Mechanic to Francis (CDBG)	6,503		151,000	9,497	167,000
Durand South End to Morrell	227,000				227,000
Forest: bend to Edgewood (CDBG)	19,000		104,000		123,000
Homewild: Ellery to Edgewood (CDBG)	21,000		115,000		136,000
Local St. Const.-Misc.	1,000				1,000
Local Street Planning & Permits	20,000				20,000
Loomis: Leroy to Argyle (CDBG)		43,893	123,107		167,000
Mason: Mechanic to Francis (CDBG)		5,428	75,572		81,000
Webster: Oakdale to Elmwood	8,000				8,000
Wilkins: Jackson to Francis (CDBG)		35,420	324,000		359,420
	307,503	84,741	942,679	9,497	1,344,420

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 463 Street & Bridge Maintenance

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
203-463-000-706.000 Salaries and Wages	170,655	191,669	158,000	174,000	90,000	90,000
203-463-000-707.000 Wages-Temporary	4,572	44	0	0	0	0
203-463-000-709.000 Overtime	676	0	5,000	2,000	5,000	5,000
203-463-000-715.000 Employers FICA	13,653	14,526	12,470	13,464	7,268	7,268
203-463-000-719.000 Health Insurance	33,847	39,631	42,344	46,632	17,496	17,496
203-463-000-719.678 RX Drug Insurance	6,912	7,780	8,943	9,848	5,013	5,013
203-463-000-719.679 Health Insurance Deductible	422	0	0	0	10,188	10,188
203-463-000-722.000 Pension-General	12,335	14,645	13,480	15,030	8,113	8,113
203-463-000-724.000 Unemployment Comp.	198	505	685	739	770	770
203-463-000-724.001 Workers Compensation	3,701	3,819	3,847	4,400	2,195	2,195
203-463-000-725.000 Other Fringe Benefits	1,736	1,772	3,323	4,089	2,115	2,115
	248,707	274,391	248,092	270,202	148,158	148,158
Material and Supplies:						
203-463-000-782.000 Materials	126,936	86,338	82,185	81,751	62,441	62,441
	126,936	86,338	82,185	81,751	62,441	62,441
Contractual and Other:						
203-463-000-818.000 Contractual Services	63,525	1,027	0	0	0	0
203-463-000-943.000 Equipment Rental - MP	253,371	288,011	241,614	241,614	134,901	134,901
203-463-000-960.000 Education	1,413	0	0	0	0	0
203-463-000-966.000 PW Overhead	150,644	170,664	146,700	158,400	85,500	85,500
203-463-000-967.000 ENG Overhead	0	70	0	0	0	0
	468,953	459,772	388,314	400,014	220,401	220,401
Street Maintenance	844,596	820,501	718,591	751,967	431,000	431,000

<u>WORK PROJECT DETAIL</u>						
(See Detail Next Page)						
Work Project Titles:						
Street Cleaning	297,464	324,149	253,000	309,967	57,000	57,000
Maintenance C&G Streets	449,588	410,716	350,000	328,000	328,000	328,000
Maintenance Catch Basins	60,588	38,456	69,157	69,000	0	0
Maint. No C&G Streets	36,956	47,180	46,434	45,000	46,000	46,000
	844,596	820,501	718,591	751,967	431,000	431,000

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

WORK PROJECT DETAIL

Fund 203 Local Street Fund
Dept 463 Street Maintenance

Dept.	Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
<u>Street Cleaning:</u>							
900	Machine Sweeping	167,264	136,808	131,000	125,000	0	0
901	Haul Sweepings	78,854	62,712	65,000	60,000	0	0
902	Hand Cleaning	41,795	46,898	52,000	40,000	52,000	52,000
903	Leaf Pickup	0	76,572	0	79,967	0	0
904	Clean Alleys	9,551	1,159	5,000	5,000	5,000	5,000
		297,464	324,149	253,000	309,967	57,000	57,000
<u>Maintenance C&G Streets:</u>							
905	Asphalt Patching	201,166	253,432	210,000	210,000	210,000	210,000
906	Concrete Patching	1,413	4,237	6,000	6,000	6,000	6,000
907	Curb & Gutter Repair	37,844	47,328	62,000	40,000	40,000	40,000
908	Crackfill	3,657	8,287	20,000	20,000	20,000	20,000
909	Parkway Maintenance	27,845	65,692	52,000	52,000	52,000	52,000
911	Chipseal	177,663	31,740	0	0	0	0
		449,588	410,716	350,000	328,000	328,000	328,000
<u>Maintenance Catch Basins:</u>							
912	Catch Basin Work	23,396	26,152	30,157	30,000	0	0
913	Clean Catch Basins	37,192	12,304	39,000	39,000	0	0
		60,588	38,456	69,157	69,000	0	0
<u>Maintenance No C&G Streets:</u>							
914	Grade & Gravel	26,911	35,803	30,434	30,000	30,000	30,000
915	Asphalt Patching	0	293	0	0	0	0
916	Crackfill	0	0	0	0	0	0
917	Dust Prevention	1,140	2,696	5,000	4,000	5,000	5,000
918	Shoulder & Gutter Repair	8,178	7,810	6,000	6,000	6,000	6,000
920	Railroad ROW Maintenance	0	200	0	0	0	0
922	Bridge Maintenance	727	378	5,000	5,000	5,000	5,000
		36,956	47,180	46,434	45,000	46,000	46,000
		844,596	820,501	718,591	751,967	431,000	431,000

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 474 Traffic Services

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
203-474-000-706.000 Salaries and Wages	7,660	7,639	5,250	4,700	6,000	6,000
203-474-000-707.000 Wages-Temporary	323	298	0	0	0	0
203-474-000-709.000 Overtime	0	0	0	300	300	300
203-474-000-715.000 Employers FICA	571	617	402	383	482	482
203-474-000-719.000 Health Insurance	1,580	1,854	927	1,510	749	749
203-474-000-719.678 RX Drug Insurance	311	341	179	272	212	212
203-474-000-719.679 Health Insurance Deductible	0	0	0	0	440	440
203-474-000-722.000 Pension-General	511	620	434	427	538	538
203-474-000-724.000 Unemployment Comp.	18	37	24	10	53	53
203-474-000-724.001 Workers Compensation	166	174	63	95	69	69
203-474-000-725.000 Other Fringe Benefits	41	62	96	77	98	98
	<u>11,181</u>	<u>11,642</u>	<u>7,375</u>	<u>7,774</u>	<u>8,941</u>	<u>8,941</u>
Material and Supplies:						
203-474-000-782.000 Materials	0	0	981	500	500	500
	<u>0</u>	<u>0</u>	<u>981</u>	<u>500</u>	<u>500</u>	<u>500</u>
Contractual and Other:						
203-474-000-943.000 Equipment Rental - MP	2,626	2,587	4,606	3,865	5,100	5,100
203-474-000-966.000 DPW Overhead	0	37	0	625	1,500	1,500
203-474-000-967.000 ENG Overhead	5,051	5,737	3,675	3,000	2,500	2,500
	<u>7,677</u>	<u>8,361</u>	<u>8,281</u>	<u>7,490</u>	<u>9,100</u>	<u>9,100</u>
Capital Outlay:						
Traffic Services	18,858	20,003	16,637	15,764	18,541	18,541

<u>WORK PROJECT DETAIL</u>						
Work Project Titles:						
980	Traffic Office -1/2 Local St.	202	2,169	1,000	1,000	1,000
981	Traffic Signs	18,656	17,834	15,137	14,264	17,541
982	Pavement Marking	0	0	500	500	0
		<u>18,858</u>	<u>20,003</u>	<u>16,637</u>	<u>15,764</u>	<u>18,541</u>

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 203 Local Street Fund
Dept 478 Winter Maintenance

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services						
203-478-000-706.000 Salaries and Wages	32,020	25,294	30,000	30,000	30,000	30,000
203-478-000-707.000 Wages-Temporary	84	0	0	0	0	0
203-478-000-709.000 Overtime	6,058	545	8,000	8,000	8,000	8,000
203-478-000-715.000 Employers FICA	2,913	1,972	2,907	2,907	2,907	2,907
203-478-000-719.000 Health Insurance	6,866	5,413	8,040	8,040	5,832	5,832
203-478-000-719.678 RX Drug Insurance	1,413	1,062	1,698	1,698	1,671	1,671
203-478-000-719.679 Health Insurance Deductible	39	0	0	0	3,396	3,396
203-478-000-722.000 Pension-General	2,716	1,995	3,143	3,245	3,245	3,245
203-478-000-724.000 Unemployment Comp.	307	362	160	564	564	564
203-478-000-724.001 Workers Compensation	776	516	885	950	950	950
203-478-000-725.000 Other Fringe Benefits	352	286	705	705	705	705
	53,544	37,445	55,538	56,109	57,270	57,270
Material and Supplies:						
203-478-000-782.000 Materials	27,087	21,941	47,733	47,733	47,733	47,734
	27,087	21,941	47,733	47,733	47,733	47,734
Contractual and Other:						
203-478-000-943.000 Equipment Rental - MP	55,794	46,136	70,000	60,000	70,000	70,000
203-478-000-966.000 PW Overhead	32,520	22,773	34,200	34,200	34,200	34,200
	88,314	68,909	104,200	94,200	104,200	104,200
Winter Maintenance	168,945	128,295	207,471	198,042	209,203	209,204

		<u>WORK PROJECT DETAIL</u>					
Work Project Titles:							
990	Snowplowing	70,074	45,167	72,000	72,000	72,000	72,000
991	Hauling Snow	4,231	7,745	5,000	5,000	7,000	7,000
992	Salting	82,211	75,383	130,471	121,042	130,203	130,203
994	Ice Damage	12,429	0	0	0	0	0
		168,945	128,295	207,471	198,042	209,203	209,203

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 203 Major Street Fund
Dept 484 Transfers To Other Funds

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Contractual and Other:						
203-484-000-999.324 Cont.-2003 MTF Bond D/S	22,302	22,243	22,474	22,474	22,659	22,659
	<u>22,302</u>	<u>22,243</u>	<u>22,474</u>	<u>22,474</u>	<u>22,659</u>	<u>22,659</u>
*Transfers To Other Funds	22,302	22,243	22,474	22,474	22,659	22,659

(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 2011/12 Adopted Budget Analysis of Changes in Fund Balance

Fund 208 Ella W. Sharp Park Operating Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues:						
General	603,708	538,837	580,050	544,942	539,950	539,950
Mini-Golf Course	131,434	123,518	142,000	133,614	138,000	138,000
	<u>735,142</u>	<u>662,355</u>	<u>722,050</u>	<u>678,556</u>	<u>677,950</u>	<u>677,950</u>
Expenditures:						
Mini-Golf Course	50,508	37,430	55,013	41,529	50,917	50,917
Parks & Recreation	690,483	626,324	648,148	637,014	625,081	625,081
	<u>740,991</u>	<u>663,754</u>	<u>703,161</u>	<u>678,543</u>	<u>675,998</u>	<u>675,998</u>
Excess of Revenues Over (Under) Expenditures	(5,849)	(1,399)	18,889	13	1,952	1,952
Fund Balance - Beginning of Year	<u>15,173</u>	<u>9,324</u>	<u>7,925</u>	<u>7,925</u>	<u>7,938</u>	<u>7,938</u>
Fund Balance - End of Year	<u>9,324</u>	<u>7,925</u>	<u>26,814</u>	<u>7,938</u>	<u>9,890</u>	<u>9,890</u>

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

Fund 208 Ella W. Sharp Park Operating Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
<i>Dept 000 General (Incl. Golf Course):</i>						
208-000-000-643.000 Golf Balls-Tees-Pullcarts	3,868	4,852	6,000	6,500	6,000	6,000
208-000-000-644.000 Merchandise	32,055	26,044	40,000	32,000	38,000	38,000
208-000-000-646.000 Golf Cart Rental	110,479	104,443	119,500	126,000	125,000	125,000
208-000-000-651.001 Golf Fees	264,566	257,998	295,000	265,000	285,000	285,000
208-000-000-664.000 Interest	0	110	1,000	100	100	100
208-000-000-685.677 Insurance Refund - W/C	0	16,770	15,650	15,800	15,800	15,800
208-000-000-698.000 Miscellaneous	4,300	9,798	7,500	8,000	10,000	10,000
208-000-000-699.101 Contribution - General Fund	141,800	78,000	50,400	50,400	15,000	15,000
208-000-000-699.718 Cont.-Sharp Pk. Endow. Fd.	46,640	40,822	45,000	41,142	45,050	45,050
	603,708	538,837	580,050	544,942	539,950	539,950
<i>Dept 584 Sharp Park Mini-Golf Course:</i>						
208-584-000-644.000 Merchandise	11,782	10,476	14,500	13,900	14,500	14,500
208-584-000-651.001 Golf Fees	119,652	113,042	127,500	119,714	123,500	123,500
	131,434	123,518	142,000	133,614	138,000	138,000
Total Revenues	735,142	662,355	722,050	678,556	677,950	677,950

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
208-584-000-707.000 Wages-Temporary	25,890	22,837	31,925	26,000	27,965	27,965
208-584-000-715.000 Employers FICA	2,010	1,751	2,443	1,989	2,139	2,139
208-584-000-724.000 Unemployment Comp.	450	325	2,160	400	2,928	2,928
208-584-000-724.001 Workers Compensation	604	526	735	598	643	643
	<u>28,954</u>	<u>25,439</u>	<u>37,263</u>	<u>28,987</u>	<u>33,675</u>	<u>33,675</u>
Material And Supplies:						
208-584-000-745.000 Program Supplies	8,008	4,183	7,500	5,000	6,500	6,500
208-584-000-778.000 Equipment Main s Supplies	1,119	0	1,000	0	1,000	1,000
	<u>9,127</u>	<u>4,183</u>	<u>8,500</u>	<u>5,000</u>	<u>7,500</u>	<u>7,500</u>
Contractual And Other:						
208-584-000-818.584 Cont. Serv. - Mini-Golf Imp.	5,979	0	500	0	1,000	1,000
208-584-000-853.000 Telephone	716	1,241	1,000	800	1,000	1,000
208-584-000-914.000 Insurance	244	246	250	242	242	242
208-584-000-920.000 Utilities	5,488	5,770	6,500	6,500	6,500	6,500
208-584-000-933.000 Equipment Maintenance	0	551	1,000	0	1,000	1,000
	<u>12,427</u>	<u>7,808</u>	<u>9,250</u>	<u>7,542</u>	<u>9,742</u>	<u>9,742</u>
Mini-Golf Course	<u>50,508</u>	<u>37,430</u>	<u>55,013</u>	<u>41,529</u>	<u>50,917</u>	<u>50,917</u>

City of Jackson
Fiscal Year 2011/12 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		8	27,965

City of Jackson
Fiscal Year 2011/12 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		74,246
305	Maintenance Worker II	1		36,394
306	Greenskeeper	1		48,254
PT	Part Time - Recreation		28	150,180
		3	28	309,074
Less: Allocations to 101-697:				
		Superintendent of Ella Sharp Park (1/3)		-24,501
		Maintenance Worker II (1/3)		-12,010
Activity Total				272,563

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
208-691-000-706.000 Salaries and Wages	161,893	160,655	146,116	153,628	122,383	122,383
208-691-000-707.000 Wages-Temporary	160,682	139,543	147,800	147,800	150,180	150,180
208-691-000-709.000 Overtime	12,579	9,006	8,000	9,500	8,000	8,000
208-691-000-715.000 Employers FICA	25,617	23,659	25,266	24,053	20,851	20,851
208-691-000-719.000 Health Insurance	19,778	21,393	23,550	23,776	16,323	16,323
208-691-000-719.678 RX Drug Insurance	4,293	3,911	4,267	4,860	4,700	4,700
208-691-000-719.679 Health Insurance Deductible	921	0	0	0	10,000	10,000
208-691-000-722.000 Pension-General	11,898	12,927	12,085	13,120	10,461	10,461
208-691-000-724.000 Unemployment Comp.	3,013	2,634	5,667	3,328	6,953	6,953
208-691-000-724.001 Workers Compensation	7,588	7,055	7,596	7,232	6,269	6,269
208-691-000-725.000 Other Fringe Benefits	2,052	1,863	3,008	1,900	2,343	2,343
	410,314	382,646	383,355	389,197	358,463	358,463
Material and Supplies:						
208-691-000-745.000 Program Supplies	12,829	13,498	13,000	9,000	10,000	10,000
208-691-000-745.002 Program Supplies for Resale	96,221	85,243	85,000	85,000	90,000	90,000
208-691-000-751.000 Gasoline	22,126	21,157	23,000	23,000	23,000	23,000
208-691-000-758.000 Laundry	2,053	1,871	1,900	1,900	2,000	2,000
208-691-000-776.000 Custodial Supplies	1,649	2,402	2,500	2,500	2,500	2,500
208-691-000-778.000 Equipment Maint Supplies	29,413	25,363	25,000	25,000	25,000	25,000
208-691-000-783.000 Seed and Sod	34,714	27,830	35,000	30,000	35,000	35,000
	199,005	177,364	185,400	176,400	187,500	187,500
Contractual and Other:						
208-691-000-810.000 EPAY Costs	4,097	4,672	4,000	4,500	4,500	4,500
208-691-000-818.000 Contractual Services	5,887	5,887	5,887	5,887	5,887	5,887
208-691-000-853.000 Telephone	4,152	4,552	5,000	4,700	4,800	4,800
208-691-000-914.000 Insurance	5,077	5,503	5,586	5,329	5,329	5,329
208-691-000-920.000 Utilities	25,297	22,502	26,000	24,000	24,000	24,000
208-691-000-931.000 Building Maintenance	7,723	2,596	2,500	2,500	4,500	4,500
208-691-000-933.000 Equipment Maintenance	4,236	5,157	7,000	4,500	7,000	7,000
208-691-000-939.000 Vehicle Maintenance	5,920	1,803	5,000	2,000	3,000	3,000
208-691-000-941.000 Rentals	526	911	1,000	1,029	1,100	1,100
208-691-000-944.661 Equipment Rental - MP	8,038	12,381	16,420	16,002	16,002	16,002
	70,953	65,964	78,393	70,447	76,118	76,118
Capital Outlay:						
208-691-000-974.690 Land Imp.-Forestry	3,000	350	1,000	970	3,000	3,000
208-691-000-982.000 Machinery & Equipment	7,211	0	0	0	0	0
208-691-000-985.000 Vehicles	0	0	0	0	0	0
	10,211	350	1,000	970	3,000	3,000
Parks And Recreation	690,483	626,324	648,148	637,014	625,081	625,081

(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 2011/12 Adopted Budget Analysis of Changes in Fund Balance

Fund 210 Land Acquisition Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	36,345	50,000	50,000	50,000	50,000	50,000
Expenditures	54,494	48,410	50,000	50,000	50,000	50,000
Excess of Revenues Over (Under) Expenditures	(18,149)	1,590	0	0	0	0
Fund Balance - Beginning of Year	18,194	45	1,635	1,635	1,635	1,635
Fund Balance - End of Year	45	1,635	1,635	1,635	1,635	1,635

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

Fund 210 Land Acquisition Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
210-000-000-664.000 Interest	95	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	36,250	50,000	50,000	50,000	50,000	50,000
Total Revenues	36,345	50,000	50,000	50,000	50,000	50,000

Expenditure Detail

Fund 210 Land Acquisition Fund
Dept 736 Acquisition

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 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	0	0	0	0
210-736-000-976.212 Buildings-Consumers Energy	54,494	48,410	50,000	50,000	50,000	50,000
Total Expenditures	54,494	48,410	50,000	50,000	50,000	50,000

(211) Housing Initiative Fund

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

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

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

City of Jackson Fiscal Year 2011/12 Adopted Budget Analysis of Changes in Fund Balance

Fund 211 Housing Initiative Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	12,575	3,275	30,000	3,397	15,000	15,000
Expenditures	9,438	6,595	30,000	3,450	15,000	15,000
Excess of Revenues Over (Under) Expenditures	3,137	(3,320)	0	(53)	0	0
Fund Balance - Beginning of Year	236	3,373	53	53	0	0
Fund Balance - End of Year	3,373	53	53	0	0	0

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

Fund 211 Housing Initiative Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
211-000-000-664.000 Interest	16	0	0	0	0	0
211-000-000-673.001 Sale Of Fixed Assets-Land	12,559	475	30,000	3,397	15,000	15,000
211-000-000-699.101 Contrib. - General Fund	0	2,800	0	0	0	0
Total Revenues	12,575	3,275	30,000	3,397	15,000	15,000

Expenditure Detail

Fund 211 Housing Initiative Fund
Dept 736 Acquisition

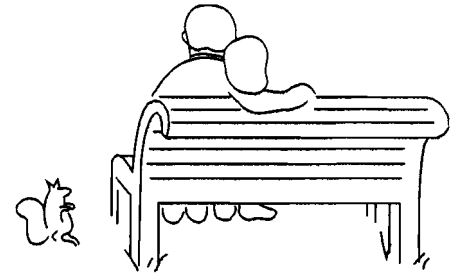
Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Contractual And Other:						
211-736-000-818.000 Contractual Service	60	0	0	0	0	0
211-736-000-914.000 Insurance	735	529	550	577	500	500
211-736-000-920.000 Utilities	3,692	1,282	1,500	500	500	500
211-736-000-930.000 Repairs and Maintenance	303	794	1,000	20	500	500
211-736-000-959.000 Property Taxes	4,648	3,990	4,500	970	1,000	1,000
211-736-000-963.000 Miscellaneous	0	0	0	0	0	0
	9,438	6,595	7,550	2,067	2,500	2,500
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
211-736-000-999.101 Contribution - General Fund	0	0	22,450	1,383	12,500	12,500
	0	0	22,450	1,383	12,500	12,500
Total Expenditures	9,438	6,595	30,000	3,450	15,000	15,000

(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 2011/12 Adopted Budget Analysis of Changes in Fund Balance

Fund 245 Public Improvement Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	1,221,668	1,174,476	1,115,903	1,110,903	1,057,500	1,057,500
Expenditures	1,218,945	991,602	1,640,144	1,436,801	1,145,597	1,145,597
Excess of Revenues Over (Under) Expenditures	2,723	182,874	(524,241)	(325,898)	(88,097)	(88,097)
Fund Balance - Beginning of Year	433,916	436,639	619,513	619,513	293,615	293,615
Fund Balance - End of Year	436,639	619,513	95,272	293,615	205,518	205,518

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

Fund 245 Public Improvement Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
245-000-000-403.000 Current Property Taxes	1,185,923	1,157,497	1,093,403	1,093,403	1,039,000	1,039,000
245-000-000-424.000 Payments In Lieu Of Taxes	6,484	6,563	6,500	6,500	6,500	6,500
245-000-000-664.000 Interest	29,261	10,416	16,000	11,000	12,000	12,000
Total Revenues	1,221,668	1,174,476	1,115,903	1,110,903	1,057,500	1,057,500

Expenditure Detail

Fund 245 Public Improvement Fund
Dept 245 Public Improvements-General

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Contractual and Other:						
245-245-000-956.001 Contingency	0	0	0	0	0	0
245-245-000-962.000 Uncollectible Accounts	0	0	3,000	3,000	3,000	3,000
245-245-000-999.202 Cont.-Major St. Fund	381,087	678,085	923,779	892,462	459,740	459,740
245-245-000-999.203 Cont.-Local St. Fund	58,732	11,706	23,000	35,080	9,497	9,497
245-245-000-999.210 Cont.-Land Acq. Fund	36,250	50,000	50,000	50,000	50,000	50,000
245-245-000-999.368 Rental - Building Auth. D/S	128,350	128,934	128,783	128,783	133,360	133,360
245-245-000-999.401 Contrib.- Capital Projects Fd.	441,969	49,477	324,000	253,763	465,000	465,000
245-245-000-999.583 Contrib.- SP Golf Prac.Ctr. Fd.	11,600	12,750	10,000	10,000	10,000	10,000
	1,057,988	930,952	1,462,562	1,373,088	1,130,597	1,130,597
Capital Outlay:						
245-245-000-974.446 Storm Drain Construction	49,282	7,531	24,400	23,400	0	0
245-245-000-976.011 City Hall Improvements	0	4,654	12,000	14,000	15,000	15,000
245-245-000-985.001 Vehicles - Fire Truck	0	26,102	114,869	0	0	0
245-245-000-991.265 City Hall Inst. Cont - Principal	80,000	0	0	0	0	0
245-245-000-991.698 Nixon Inst. Cont - Principal	25,000	20,000	25,000	25,000	0	0
245-245-000-995.265 City Hall Inst. Cont - Interest	3,000	0	0	0	0	0
245-245-000-995.698 Nixon Inst. Cont - Interest	3,675	2,363	1,313	1,313	0	0
	160,957	60,650	177,582	63,713	15,000	15,000
Public Improvements-General	1,218,945	991,602	1,640,144	1,436,801	1,145,597	1,145,597
Total Expenditures	1,218,945	991,602	1,640,144	1,436,801	1,145,597	1,145,597

(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 2011/12 Adopted Budget Analysis of Changes in Fund Balance

Fund 249 Building Department Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	440,752	418,160	498,057	537,840	554,520	554,520
Expenditures	440,313	418,008	493,757	535,215	558,342	558,342
Excess of Revenues Over (Under) Expenditures	439	152	4,300	2,625	(3,822)	(3,822)
Fund Balance - Beginning of Year	614	1,053	1,205	1,205	3,830	3,830
Fund Balance - End of Year	1,053	1,205	5,505	3,830	8	8

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

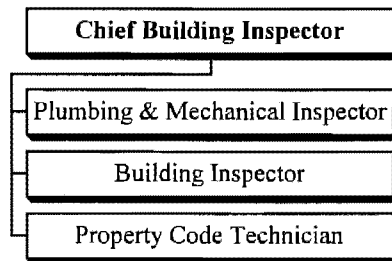
Fund 249 Building Department Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
249-000-000-477.000 Building	142,880	142,920	182,757	166,620	182,520	182,520
249-000-000-478.000 Electrical	47,497	53,409	77,000	69,320	73,000	73,000
249-000-000-479.000 Heating	34,828	41,834	55,000	81,970	86,000	86,000
249-000-000-480.000 Plumbing	26,182	23,969	40,000	36,500	38,000	38,000
249-000-000-482.000 Plan Reviews	15,998	9,837	10,000	18,700	20,000	20,000
249-000-000-483.000 Rehab Permit Fees	0	1,685	2,000	1,180	1,000	1,000
249-000-000-608.000 Code Enforcement-Housing	9,883	6,409	10,000	11,410	10,000	10,000
249-000-000-608.001 Code Enforcement-Other	0	4,185	0	13,380	13,000	13,000
249-000-000-608.002 Dangerous Building Fees	4,544	6,925	5,000	14,690	15,000	15,000
249-000-000-647.000 Printed Material	66	40	0	70	0	0
249-000-000-664.000 Interest	646	3,943	1,000	8,200	4,000	4,000
249-000-000-683.000 Building Demolitions	24,810	46,387	100,000	100,000	100,000	100,000
249-000-000-685.677 Insurance Refund-W/C	0	5,106	4,300	4,250	0	0
249-000-000-698.000 Miscellaneous	10,618	11,811	8,500	9,700	10,000	10,000
249-000-000-698.002 Building Board Appeal Fees	2,800	1,700	2,500	1,850	2,000	2,000
249-000-000-699.101 Contribution - General Fund	120,000	58,000	0	0	0	0
	440,752	418,160	498,057	537,840	554,520	554,520

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Inspection</i>				
<i>Fund-Activity: 249-371</i>				
010	Building Inspector	1		49,716
010	Plumbing & Mechanical Inspector	1		42,866
013	Chief Building Inspector	1		67,157
306	Property Code Technician	1		48,072
		4		207,811
Add:	1/4 Deputy City Manager/Dir. Comm. Dev. from CDBG			22,082
	1/2 Admin Secretary II from CDBG			19,628
	1/2 Clerk Typist II from CDBG			19,524
	Retiree Health Insurance Stipend			17,310
Less:	1/2 Property Code Technician to CDBG			-24,036
Activity Total				262,319

City of Jackson
Inspection
Activity Personnel Chart



*This Activity is under the direction of the Deputy .
City Manager/Director of Community Development.*

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 249 Building Department Fund
Dept 371 Inspection

Account Description		2008/09	2009/10	2010/11	2010/11	2011/12	2011/12
		Actual	Actual	Budget	Projected	Proposed	Adopted
Personal Services:							
249-371-000-702.000	Termination Pay	0	936	0	1,785	0	0
249-371-000-706.000	Salaries and Wages	262,973	254,330	242,195	263,610	262,319	262,319
249-371-000-707.000	Wages-Temporary	2,775	805	0	0	0	0
249-371-000-709.000	Overtime	4	98	0	0	0	0
249-371-000-715.000	Employers FICA	20,539	19,761	18,530	20,820	20,072	20,072
249-371-000-719.000	Health Insurance	17,941	32,634	30,285	37,150	29,381	29,381
249-371-000-719.001	Health Insurance - Retirees				8,185	8,185	8,185
249-371-000-719.678	RX Drug Insurance	4,378	5,422	4,935	6,960	7,510	7,510
249-371-000-719.679	Health Insurance Deductible	2,977	0	0	0	15,000	15,000
249-371-000-722.000	Pension-General	14,927	17,489	20,032	21,600	20,927	20,927
249-371-000-724.000	Unemployment	694	941	855	1,740	1,739	1,739
249-371-000-724.001	Workers Compensation	1,536	1,857	1,685	1,810	1,689	1,689
249-371-000-725.000	Other Fringe Benefits	1,596	2,568	4,750	1,715	4,530	4,530
		330,340	336,841	323,267	365,375	371,352	371,352
Material and Supplies:							
249-371-000-726.000	Office Supplies	7,060	5,178	5,000	4,140	4,500	4,500
249-371-000-737.000	Publications	1,994	1,241	1,740	1,740	750	750
249-371-000-751.000	Gasoline	1,408	1,652	2,000	1,575	2,000	2,000
		10,462	8,071	8,740	7,455	7,250	7,250
Contractual and Other:							
249-371-000-818.000	Contractual Services	29,236	13,334	10,925	9,000	9,675	9,675
249-371-000-818.004	Building Demolitions	43,720	42,175	100,000	100,000	100,000	100,000
249-371-000-853.000	Telephone	2,442	2,348	2,400	2,200	2,000	2,000
249-371-000-873.000	Travel	911	698	1,405	1,405	1,300	1,300
249-371-000-900.000	Printing & Publishing	6,159	3,019	3,500	5,465	5,000	5,000
249-371-000-934.000	Office Equipment Maintenan	0	76	250	250	250	250
249-371-000-935.000	Software Maintenance	1,920	3,186	3,450	3,450	3,325	3,325
249-371-000-939.000	Vehicle Maintenance	1,158	1,287	1,850	2,250	1,850	1,850
249-371-000-943.000	Equipment Rental - MP	4,589	4,589	4,590	4,590	4,590	4,590
249-371-000-958.000	Memberships & Dues	555	913	700	700	700	700
249-371-000-960.000	Education & Training	802	1,476	1,180	1,575	1,100	1,100
249-371-000-962.000	Uncollectible Accounts	5,272	-5	30,000	30,000	30,000	30,000
		96,764	73,096	160,250	160,885	159,790	159,790
Capital Outlay:							
249-371-000-983.000	Office Equipment	747	0	1,500	1,500	1,500	1,500
249-371-000-984.000	Software - BS&A Upgrade	2,000	0	0	0	18,450	18,450
249-371-000-985.000	Vehicles	0	0	0	0	0	0
		2,747	0	1,500	1,500	19,950	19,950
Building Inspection		440,313	418,008	493,757	535,215	558,342	558,342

(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 2011/12 Adopted Budget Analysis of Changes in Fund Balance

Fund 257 Budget Stabilization Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	38,343	14,159	16,000	16,000	16,000	16,000
Expenditures	38,343	14,159	16,000	16,000	16,000	16,000
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 2011/12 Adopted Budget
Revenue Detail

Fund 257 Budget Stabilization Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
257-000-000-664.000 Interest	38,343	14,159	16,000	16,000	16,000	16,000
Total Revenues	38,343	14,159	16,000	16,000	16,000	16,000

Expenditure Detail

Fund 257 Budget Stabilization Fund
Dept 999 Contributions to Other Funds

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Contractual And Other:						
257-999-000-999.101 Cont.-General Fund	38,343	14,159	16,000	16,000	16,000	16,000
	38,343	14,159	16,000	16,000	16,000	16,000
Total Expenditures	38,343	14,159	16,000	16,000	16,000	16,000

(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 2011/12 Adopted Budget Analysis of Changes in Fund Balance

Fund 265 Drug Law Enforcement Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	169,509	62,477	41,758	104,010	31,250	31,250
Expenditures	97,361	86,092	44,791	100,831	45,517	45,517
Excess of Revenues Over (Under) Expenditures	72,148	(23,615)	(3,033)	3,179	(14,267)	(14,267)
Fund Balance - Beginning of Year	27,469	99,617	76,002	76,002	79,181	79,181
Fund Balance - End of Year	99,617	76,002	72,969	79,181	64,914	64,914

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

Fund 265 Drug Law Enforcement Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
265-000-000-642.265 Sale Of Property	15,693	905	5,850	6,177	5,100	5,100
265-000-000-664.000 Interest	1,862	830	785	505	450	450
265-000-000-698.000 Miscellaneous	151,954	60,742	35,123	97,328	25,700	25,700
Total Revenues	169,509	62,477	41,758	104,010	31,250	31,250

Expenditure Detail

Fund 265 Drug Law Enforcement Fund
Dept 333 Drug Enforcement

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Material And Supplies:						
265-333-000-756.000 Miscellaneous Supplies	5,203	190	3,000	3,000	3,000	3,000
	5,203	190	3,000	3,000	3,000	3,000
Contractual And Other:						
265-333-000-820.000 Special Investigations	0	0	1,350	2,000	1,200	1,200
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	30	45	250	790	250	250
265-333-000-963.000 Miscellaneous	0	0	100	0	100	100
265-333-000-999.270 Cont.- LAWNET Grant Fd	86,637	80,366	34,599	89,549	35,475	35,475
	92,158	85,902	41,791	97,831	42,517	42,517
Total Expenditures	97,361	86,092	44,791	100,831	45,517	45,517

(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 2011/12 Adopted Budget Analysis of Changes in Fund Balance

Fund 266 PSN Initiative Grant Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	46,251	26,992	0	27,370	0	0
Expenditures	46,251	26,992	0	27,370	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 2011/12 Adopted Budget
Revenue Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
266-316-208-501.000 Federal Grant	28,079	24,755	0	20,674	0	0
Total Revenues	28,079	24,755	0	20,674	0	0

Expenditure Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
266-316-208-709.000 Overtime	20,444	18,093	0	10,649	0	0
266-316-208-715.000 Employers FICA	281	240	0	138	0	0
266-316-208-724.001 Workers Compensation	204	181	0	107	0	0
	20,929	18,514	0	10,894	0	0
Material And Supplies:						
266-317-208-726.000 Office Supplies	0	945	0	0	0	0
	0	945	0	0	0	0
Contractual And Other:						
266-316-208-818.000 Contractual Services	7,150	5,296	0	9,780	0	0
	7,150	5,296	0	9,780	0	0
Total Expenditures	28,079	24,755	0	20,674	0	0

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
266-317-208-501.000 Federal Grant	18,172	2,237	0	6,696	0	0
Total Revenues	18,172	2,237	0	6,696	0	0

Expenditure Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
266-317-208-709.000 Overtime	14,935	1,593	0	2,235	0	0
266-317-208-715.000 Employers FICA	197	23	0	30	0	0
266-317-208-724.001 Workers Compensation	149	16	0	22	0	0
	<u>15,281</u>	<u>1,632</u>	<u>0</u>	<u>2,287</u>	<u>0</u>	<u>0</u>
Material And Supplies:						
266-317-208-726.000 Office Supplies	587	0	0	0	0	0
	<u>587</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contractual And Other:						
266-317-208-818.002 Contractual Services	2,304	605	0	977	0	0
266-317-208-873.000 Travel	0	0	0	1,137	0	0
266-317-208-960.000 Education and Training	0	0	0	2,295	0	0
	<u>2,304</u>	<u>605</u>	<u>0</u>	<u>4,409</u>	<u>0</u>	<u>0</u>
Total Expenditures	18,172	2,237	0	6,696	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 2011/12 Adopted Budget Analysis of Changes in Fund Balance

Fund 268 Byrne JAG Grant Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues:						
2009/10 Byrne ARRA JAG Grant	0	170,261	0	18,539	0	0
2009/10 Byrne ARRA JNET Grant	0	88,267	246,475	104,347	167,386	167,386
2006/10 Byrne JAG Grants	32,734	0	0	0	0	0
2007/08 Byrne JAG Grant	11,689	0	0	0	0	0
2009/10 Byrne JAG Grant	0	35,818	0	10,127	0	0
2010/11 Byrne JAG Grant	0	0	44,646	44,646	0	0
	44,423	294,346	291,121	177,659	167,386	167,386
Expenditures:						
2009/10 Byrne ARRA JAG Grant	0	170,261	0	18,539	0	0
2009/10 Byrne ARRA JNET Grant	0	88,267	246,475	104,347	167,386	167,386
2006/10 Byrne JAG Grants	32,734	0	0	0	0	0
2007/08 Byrne JAG Grant	11,689	0	0	0	0	0
2009/10 Byrne JAG Grant	0	35,818	0	10,127	0	0
2010/11 Byrne JAG Grant	0	0	44,646	44,646	0	0
	44,423	294,346	291,121	177,659	167,386	167,386
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 2011/12 Adopted Budget
Revenue Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
268-302-210-501.000 Federal Grant	0	170,261	0	18,539	0	0
Total Revenues	0	170,261	0	18,539	0	0

Expenditure Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
268-302-210-706.000 Salaries and Wages	0	100,340	0	10,038	0	0
268-302-210-715.000 Employers FICA	0	1,476	0	146	0	0
268-302-210-719.000 Health Insurance	0	15,850	0	906	0	0
268-302-210-719.678 RX Drug Insurance	0	3,008	0	174	0	0
268-302-210-724.000 Unemployment Comp.	0	314	0	0	0	0
268-302-210-724.001 Workers Compensation	0	1,516	0	151	0	0
268-302-210-725.000 Other Fringe Benefits	0	690	0	35	0	0
	0	123,194	0	11,450	0	0
Contractual And Other:						
268-302-210-919.001 Physical Agility Testing	0	1,460	0	0	0	0
268-302-210-977.001 Equipment - County	0	45,607	0	7,089	0	0
	0	47,067	0	7,089	0	0
Total Expenditures	0	170,261	0	18,539	0	0

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
268-302-212-501.000 Federal Grant	0	88,267	246,475	104,347	167,386	167,386
Total Revenues	0	88,267	246,475	104,347	167,386	167,386

Expenditure Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
268-302-212-706.000 Salaries and Wages	0	67,630	169,079	66,545	102,534	102,534
268-302-212-709.000 Overtime	0	5,110	12,852	20,045	6,717	6,717
268-302-212-715.000 Employers FICA	0	1,045	2,661	1,250	1,490	1,490
268-302-212-719.000 Health Insurance	0	7,837	42,683	10,192	40,328	40,328
268-302-212-719.678 RX Drug Insurance	0	1,361	5,108	1,914	4,555	4,555
268-302-212-719.679 Health Deductible	0	2,006	7,527	0	7,455	7,455
268-302-212-724.000 Unemployment Comp.	0	185	144	580	366	366
268-302-212-724.001 Workers Compensation	0	1,068	2,696	1,204	1,532	1,532
268-302-212-725.000 Other Fringe Benefits	0	1,025	2,535	887	1,679	1,679
	0	87,267	245,285	102,617	166,656	166,656
Contractual And Other:						
268-302-212-919.001 Physical Agility Testing	0	1,000	1,190	1,730	730	730
	0	1,000	1,190	1,730	730	730
Total Expenditures	0	88,267	246,475	104,347	167,386	167,386

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

Fund 268 Byrne JAG Grant Fund
Dept 305 Byrne JAG Grant
Sub. Act. 207 2006/10 Byrne Grants

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
268-305-207-501.000 Federal Grant	32,734	0	0	0	0	0
Total Revenues	32,734	0	0	0	0	0

Expenditure Detail

Fund 268 Byrne JAG Grant Fund
Dept 305 Byrne JAG Grant
Sub. Act. 207 2006/10 Byrne Grants

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Contractual And Other:						
268-305-207-818.000 Contractual Services	0	0	0	0	0	0
	0	0	0	0	0	0
Capital Outlay:						
268-305-207-982.000 Machinery & Equipment	32,734	0	0	0	0	0
	32,734	0	0	0	0	0
Total Expenditures	32,734	0	0	0	0	0

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

Fund 268 Byrne JAG Grant Fund
Dept 305 Byrne JAG Grant
Sub. Act. 208 2007/08 Byrne Grants

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
268-305-208-501.000 Federal Grant	11,689	0	0	0	0	0
Total Revenues	11,689	0	0	0	0	0

Expenditure Detail

Fund 268 Byrne JAG Grant Fund
Dept 305 Byrne JAG Grant
Sub. Act. 208 2007/08 Byrne Grants

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Contractual And Other:						
268-305-208-818.000 Contractual Services	0	0	0	0	0	0
	0	0	0	0	0	0
Capital Outlay:						
268-305-208-982.000 Machinery & Equipment	11,689	0	0	0	0	0
	11,689	0	0	0	0	0
Total Expenditures	11,689	0	0	0	0	0

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
268-305-210-501.000 Federal Grant	0	35,818	0	10,127	0	0
Total Revenues	0	35,818	0	10,127	0	0

Expenditure Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
268-305-210-706.000 Salaries and Wages	0	25,676	0	0	0	0
268-305-210-715.000 Employers FICA	0	366	0	0	0	0
268-305-210-719.000 Health Insurance	0	5,518	0	0	0	0
268-305-210-719.678 RX Drug Insurance	0	1,052	0	0	0	0
268-305-210-724.000 Unemployment Comp.	0	0	0	0	0	0
268-305-210-724.001 Workers Compensation	0	379	0	0	0	0
268-305-210-725.000 Other Fringe Benefits	0	130	0	0	0	0
	0	33,121	0	0	0	0
Capital Outlay:						
268-305-210-977.001 Equipment - County	0	2,697	0	10,127	0	0
	0	2,697	0	10,127	0	0
Total Expenditures	0	35,818	0	10,127	0	0

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
268-305-211-501.000 Federal Grant	0	0	44,646	44,646	0	0
Total Revenues	0	0	44,646	44,646	0	0

Expenditure Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Capital Outlay:						
268-305-211-977.001 Equipment - County	0	0	12,449	12,449	0	0
268-305-211-982.000 Machinery & Equipment	0	0	32,197	32,197	0	0
	0	0	44,646	44,646	0	0
Total Expenditures	0	0	44,646	44,646	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 2011/12 Adopted Budget Analysis of Changes in Fund Balance

Fund 269 COPS - CHRP Grant Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	0	168,159	385,828	198,998	196,246	196,246
Expenditures	0	168,159	385,828	198,998	196,246	196,246
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 2011/12 Adopted Budget
Revenue Detail

Fund 269 COPS - CHRP Grant Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
269-307-000-501.000 Federal Grant	0	168,159	385,828	198,998	196,246	196,246
Total Revenues	0	168,159	385,828	198,998	196,246	196,246

Expenditure Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
269-307-000-706.000 Salaries and Wages	0	126,766	290,760	145,900	148,611	148,611
269-307-000-715.000 Employers FICA	0	1,838	4,216	2,116	2,155	2,155
269-307-000-719.000 Health Insurance	0	30,754	70,314	39,560	35,157	35,157
269-307-000-719.678 RX Drug Insurance	0	6,331	14,910	8,579	7,455	7,455
269-307-000-724.000 Unemployment Comp.	0	324	648	324	324	324
269-307-000-724.001 Workers Compensation	0	1,901	4,362	2,191	2,229	2,229
269-307-000-725.000 Other Fringe Benefits	0	245	618	328	315	315
	0	168,159	385,828	198,998	196,246	196,246
Contractual And Other:						
269-307-000-919.001 Physical Agility Testing	0	0	0	0	0	0
	0	0	0	0	0	0
Total Expenditures	0	168,159	385,828	198,998	196,246	196,246

(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 2011/12 Adopted Budget Analysis of Changes in Fund Balance

Fund 270 LAWNET Grant Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues:						
2007/08 LAWNET Grant	33,215	0	0	0	0	0
2008/09 LAWNET Grant	87,869	30,879	0	0	0	0
2009/10 LAWNET Grant	0	97,592	34,599	33,490	0	0
2010/11 LAWNET Grant	0	0	96,210	100,164	35,475	35,475
	121,084	128,471	130,809	133,654	35,475	35,475
Expenditures:						
2007/08 LAWNET Grant	33,215	0	0	0	0	0
2008/09 LAWNET Grant	87,869	30,879	0	0	0	0
2009/10 LAWNET Grant	0	97,592	34,599	33,490	0	0
2010/11 LAWNET Grant	0	0	96,210	100,164	35,475	35,475
	121,084	128,471	130,809	133,654	35,475	35,475
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	1,145	1,145	1,145	1,145	1,145	1,145
Fund Balance - End of Year	1,145	1,145	1,145	1,145	1,145	1,145

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
270-333-208-501.000 Federal Grant	10,019	0	0	0	0	0
270-333-208-699.265 Cont.-Drug Law Enf. Fund	23,196	0	0	0	0	0
Total Revenues	33,215	0	0	0	0	0

Expenditure Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
270-333-208-706.000 Salaries and Wages	27,502	0	0	0	0	0
270-333-208-715.000 Employers FICA	399	0	0	0	0	0
270-333-208-719.000 Health Insurance	4,829	0	0	0	0	0
270-333-208-724.000 Unemployment Comp.	0	0	0	0	0	0
270-333-208-724.001 Workers Compensation	412	0	0	0	0	0
270-333-208-725.000 Other Fringe Benefits	73	0	0	0	0	0
	33,215	0	0	0	0	0
Contractual And Other:						
270-333-208-919.001 Physical Agility Testing	0	0	0	0	0	0
	0	0	0	0	0	0
2007/08 LAWNET Grant	33,215	0	0	0	0	0

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
270-333-209-501.000 Federal Grant	24,428	0	0	0	0	0
270-333-209-699.265 Cont.-Drug Law Enf. Fd.	63,441	30,879	0	0	0	0
Total Revenues	87,869	30,879	0	0	0	0

Expenditure Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
270-333-209-706.000 Salaries and Wages	84,442	29,935	0	0	0	0
270-333-209-715.000 Employers FICA	1,231	436	0	0	0	0
270-333-209-724.000 Unemployment Comp.	216	0	0	0	0	0
270-333-209-724.001 Workers Compensation	1,274	450	0	0	0	0
270-333-209-725.000 Other Fringe Benefits	219	58	0	0	0	0
	87,382	30,879	0	0	0	0
Contractual And Other:						
270-333-209-919.001 Physical Agility Testing	487	0	0	0	0	0
	487	0	0	0	0	0
2008/09 LAWNET Grant	87,869	30,879	0	0	0	0

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
270-333-210-501.000 Federal Grant	0	48,105	0	0	0	0
270-333-210-699.265 Cont.-Drug Law Enf. Fd.	0	49,487	34,599	33,490	0	0
Total Revenues	0	97,592	34,599	33,490	0	0

Expenditure Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
270-333-210-706.000 Salaries and Wages	0	85,925	29,679	28,532	0	0
270-333-210-715.000 Employers FICA	0	1,259	430	411	0	0
270-333-210-719.000 Health Insurance	0	5,666	3,256	3,343	0	0
270-333-210-719.678 RX Drug Insurance	0	1,249	718	718	0	0
270-333-210-724.000 Unemployment Comp.	0	357	0	0	0	0
270-333-210-724.001 Workers Compensation	0	1,307	438	428	0	0
270-333-210-725.000 Other Fringe Benefits	0	613	78	58	0	0
	0	96,376	34,599	33,490	0	0
Contractual And Other:						
270-333-210-919.001 Physical Agility Testing	0	1,216	0	0	0	0
	0	1,216	0	0	0	0
2009/10 LAWNET Grant	0	97,592	34,599	33,490	0	0

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
270-333-211-501.000 Federal Grant	0	0	48,105	48,105	0	0
270-333-211-699.265 Cont.-Drug Law Enf. Fd.	0	0	48,105	52,059	35,475	35,475
Total Revenues	0	0	96,210	100,164	35,475	35,475

Expenditure Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
270-333-211-706.000 Salaries and Wages	0	0	73,197	79,843	27,538	27,538
270-333-211-715.000 Employers FICA	0	0	1,061	1,199	399	399
270-333-211-719.000 Health Insurance	0	0	14,483	12,708	3,738	3,738
270-333-211-719.678 RX Drug Insurance	0	0	2,765	2,640	1,077	1,077
270-333-211-719.679 Health Insurance Deductible	0	0	0	0	2,250	2,250
270-333-211-724.000 Unemployment Comp.	0	0	360	842	0	0
270-333-211-724.001 Workers Compensation	0	0	1,097	1,236	413	413
270-333-211-725.000 Other Fringe Benefits	0	0	1,787	358	60	60
	0	0	94,750	98,826	35,475	35,475
Contractual And Other:						
270-333-211-919.001 Physical Agility Testing	0	0	1,460	1,338	0	0
	0	0	1,460	1,338	0	0
2010/11 LAWNET Grant	0	0	96,210	100,164	35,475	35,475

(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 2011/12 Adopted Budget Analysis of Changes in Fund Balance

Fund 288 Lead Hazard Control Grant Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	570,467	667,735	0	0	0	0
Expenditures	570,467	667,735	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 2011/12 Adopted Budget
Revenue Detail

Fund 288 Lead Hazard Control Grant Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
288-000-000-502.288 Fed. Grant-Healthy Homes	570,467	667,611	0	0	0	0
288-000-000-664.000 Interest	0	70	0	0	0	0
288-000-000-685.677 Insurance Refund-W/C	0	54	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	570,467	667,735	0	0	0	0

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
288-288-000-706.000 Salaries and Wages	15,683	3,670	0	0	0	0
288-288-000-707.000 Wages-Temporary	35,222	41,473	0	0	0	0
288-288-000-710.000 Salaries & Fringes	17,444	-27,544	0	0	0	0
288-288-000-715.000 Employers FICA	3,865	3,524	0	0	0	0
288-288-000-719.000 Health Insurance	764	682	0	0	0	0
288-288-000-719.678 RX Drug Insurance	156	129	0	0	0	0
288-288-000-722.000 Pension-General	363	320	0	0	0	0
288-288-000-724.000 Unemployment	194	238	0	0	0	0
288-288-000-724.001 Workers Compensation	389	361	0	0	0	0
288-288-000-725.000 Other Fringe Benefits	66	34	0	0	0	0
	<u>74,146</u>	<u>22,887</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Material And Supplies:						
288-288-000-726.000 Office Supplies	2,609	587	0	0	0	0
	<u>2,609</u>	<u>587</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contractual And Other:						
288-288-000-818.000 Contractual Services	11,557	35,116	0	0	0	0
288-288-000-818.288 Cont. Serv. - Relocation	15,297	22,497	0	0	0	0
288-288-000-818.289 Cont. Serv. - Lead Program	122,597	272,004	0	0	0	0
288-288-000-818.290 Cont. Serv. - Rehab. Program	127,690	102,840	0	0	0	0
288-288-000-818.292 Cont. Serv. - Rental Rehab.	31,145	450	0	0	0	0
288-288-000-818.293 Cont. Serv. - Homeowner Re	137,689	203,316	0	0	0	0
288-288-000-818.294 Cont. Serv. - Risk Assmt.	46,280	7,875	0	0	0	0
288-288-000-853.000 Telephone	24	39	0	0	0	0
288-288-000-873.000 Travel	1,433	41	0	0	0	0
288-288-000-900.000 Printing & Publishing	0	83	0	0	0	0
	<u>493,712</u>	<u>644,261</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>570,467</u>	<u>667,735</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

(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 \$ 1.7 million, 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 2011/12 Adopted Budget Analysis of Changes in Fund Balance

Fund 289 Neighborhood Stabilization Grant Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	0	539,885	1,097,325	430,153	265,000	265,000
Expenditures	0	539,885	1,097,325	430,153	265,000	265,000
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 2011/12 Adopted Budget
Revenue Detail

Fund 289 Neighborhood Stabilization Grant Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
289-000-000-502.289 Fed. Grant - NSP	0	539,885	1,097,325	430,153	0	0
289-000-000-673.289 Sale of Homes - NSP	0	0	0	0	265,000	265,000
Total Revenues	0	539,885	1,097,325	430,153	265,000	265,000

Expenditure Detail

Fund 289 Neighborhood Stabilization Grant Fund
Dept 289 Neighborhood Stabilization Grant

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Contractual And Other:						
289-289-000-814.289 Homeownership Assist.	0	14,929	28,550	0	5,250	5,250
289-289-000-815.036 Rehab Program Delivery	0	15,851	127,400	70,451	25,500	25,500
289-289-000-815.037 Redev. Activity Delivery Costs	0	568	0	-568	0	0
289-289-000-815.098 Acquisition	0	99,016	0	35,066	50,000	50,000
289-289-000-815.289 Rehab Aband./Foreclosed	0	224,809	378,500	216,560	120,000	120,000
289-289-000-818.004 Demolition	0	140,005	419,995	50,000	36,000	36,000
289-289-000-818.056 Demo. Program Delivery	0	1,348	7,880	5,000	1,750	1,750
289-289-000-956.000 Administration	0	43,359	135,000	53,644	26,500	26,500
	0	539,885	1,097,325	430,153	265,000	265,000
Total Expenditures	0	539,885	1,097,325	430,153	265,000	265,000

(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 2011/12 Adopted Budget Analysis of Changes in Fund Balance

Fund 293 Waterfront Redevelopment Grant Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	2,000	0	0	284,275	0	0
Expenditures	2,000	0	0	284,275	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	21	21	21	21	21	21
Fund Balance - End of Year	21	21	21	21	21	21

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

Fund 293 Waterfront Redevelopment Grant Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
293-000-000-539.034 State Grant - Waterfront	2,000	0	0	284,275	0	0
293-000-000-664.000 Interest	0	0	0	0	0	0
Total Revenues	2,000	0	0	284,275	0	0

Expenditure Detail

Fund 293 Waterfront Redevelopment Grant Fund
Dept 744 Public Improvement

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Contractual And Other:						
293-744-000-818.049 Planning, Eng.& Design	2,000	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	284,275	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
	2,000	0	0	284,275	0	0
Capital Outlay:						
293-744-000-973.293 Land Acquisition-Easements	0	0	0	0	0	0
	0	0	0	0	0	0
Total Expenditures	2,000	0	0	284,275	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 2011/12 Adopted Budget Analysis of Changes in Fund Balance

Fund 295 2008 Brownfield Assessment Grant Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	128,802	106,360	100,000	138,570	25,000	25,000
Expenditures	128,802	106,360	100,000	138,570	25,000	25,000
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 2011/12 Adopted Budget
Revenue Detail

Fund 295 2008 Brownfield Assessment Grant Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
295-000-000-501.335 Fed. Grant-EPA Haz. Substances	125,026	31,208	0	42,498	0	0
295-000-000-501.336 Fed. Grant-EPA Petroleum	3,776	75,152	100,000	96,072	25,000	25,000
Total Revenues	128,802	106,360	100,000	138,570	25,000	25,000

Expenditure Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Materials & Supplies:						
295-335-000-756.000 Miscellaneous Supplies	117	40	0	53	0	0
	117	40	0	53	0	0
Contractual And Other:						
295-335-000-818.000 Contractual Services	121,391	33,736	0	42,712	0	0
295-335-000-873.000 Travel	60	891	0	1,000	0	0
295-335-000-963.000 Miscellaneous	0	0	0	0	0	0
	121,451	34,627	0	43,712	0	0
Total Hazardous Substances Grant	121,568	34,667	0	43,765	0	0

Fund 295 2008 Brownfield Assessment Grant Fund
Dept 336 Petroleum Grant

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Materials & Supplies:						
295-336-000-756.000 Miscellaneous Supplies	116	40	0	53	0	0
	116	40	0	53	0	0
Contractual And Other:						
295-336-000-818.000 Contractual Services	7,058	70,762	100,000	93,752	25,000	25,000
295-336-000-873.000 Travel	60	891	0	1,000	0	0
295-336-000-963.000 Miscellaneous	0	0	0	0	0	0
	7,118	71,653	100,000	94,752	25,000	25,000
Total Petroleum Grant	7,234	71,693	100,000	94,805	25,000	25,000
Total Expenditures	128,802	106,360	100,000	138,570	25,000	25,000

(296) Recreation Activity Fund

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

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

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



City of Jackson Fiscal Year 2011/12 Adopted Budget Analysis of Changes in Fund Balance

Fund 296 Recreation Activity Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	221,892	234,149	263,500	300,500	300,500	300,500
Expenditures	215,280	231,519	252,106	245,706	245,706	245,706
Excess of Revenues Over (Under) Expenditures	6,612	2,630	11,394	54,794	54,794	54,794
Fund Balance - Beginning of Year	33,174	39,786	42,416	42,416	97,210	97,210
Fund Balance - End of Year	39,786	42,416	53,810	97,210	152,004	152,004

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

Fund 296 Recreation Activity Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
296-000-000-651.002 Charges For Serv.-Softball	68,274	65,113	80,000	85,000	85,000	85,000
296-000-000-651.003 Charges For Serv.-Volleyball	13,156	12,524	20,000	20,000	20,000	20,000
296-000-000-651.004 Charges For Serv.-Basketball	4,408	2,232	4,000	4,000	4,000	4,000
296-000-000-651.005 Charges For Serv.-Other	77,997	79,195	83,000	90,000	90,000	90,000
296-000-000-651.006 Charges For Serv.-Sr.Cit.Travel	57,250	69,831	70,000	95,000	95,000	95,000
296-000-000-664.000 Interest	807	309	2,000	2,000	2,000	2,000
296-000-000-685.677 Insurance Refund-W/C	0	4,945	4,500	4,500	4,500	4,500
Total Revenues	221,892	234,149	263,500	300,500	300,500	300,500

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 296 Recreation Activity Fund
Dept 693 Fee Programs

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
296-693-000-706.000 Salaries and Wages	466	576	0	0	0	0
296-693-000-707.000 Wages-Temporary	90,928	94,861	110,499	110,499	110,499	110,499
296-693-000-709.000 Overtime	6,433	5,537	0	0	0	0
296-693-000-715.000 Employers FICA	7,399	7,810	8,453	8,453	8,453	8,453
296-693-000-719.000 Health Insurance	812	706	0	0	0	0
296-693-000-719.678 RX Drug Insurance	57	85	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	435	394	0	0	0	0
296-693-000-724.000 Umemployment Comp.	1,289	1,411	2,210	2,210	2,210	2,210
296-693-000-724.001 Workers Compensation	2,203	2,333	2,541	2,541	2,541	2,541
296-693-000-725.000 Other Fringe Benefits	73	44	0	0	0	0
	<u>110,095</u>	<u>113,757</u>	<u>123,703</u>	<u>123,703</u>	<u>123,703</u>	<u>123,703</u>
Material And Supplies:						
296-693-000-726.000 Office Supplies	1,061	1,048	1,000	1,000	1,000	1,000
296-693-000-745.000 Program Supplies	32,268	37,160	38,003	38,003	38,003	38,003
	<u>33,329</u>	<u>38,208</u>	<u>39,003</u>	<u>39,003</u>	<u>39,003</u>	<u>39,003</u>
Contractual And Other:						
296-693-000-818.000 Contractual Services	2,096	1,683	3,000	1,500	1,500	1,500
296-693-000-861.000 Auto Allowance	2,288	1,317	2,000	1,000	1,000	1,000
296-693-000-873.000 Travel	281	1,856	4,000	500	500	500
296-693-000-873.001 Travel-Senior Citizens	50,634	63,603	60,000	60,000	60,000	60,000
296-693-000-900.000 Printing & Publishing	798	2,979	3,000	3,000	3,000	3,000
296-693-000-958.000 Memberships And Dues	1,025	1,288	1,400	1,000	1,000	1,000
296-693-000-963.000 Miscellaneous	291	0	0	0	0	0
296-693-000-965.101 Admin.-General Fund	14,443	6,828	16,000	16,000	16,000	16,000
	<u>71,856</u>	<u>79,554</u>	<u>89,400</u>	<u>83,000</u>	<u>83,000</u>	<u>83,000</u>
Total Expenditures	<u>215,280</u>	<u>231,519</u>	<u>252,106</u>	<u>245,706</u>	<u>245,706</u>	<u>245,706</u>

(297) JPS Recreation Millage Program Fund

PURPOSE - This fund is used to account for the expenditure of certain revenues generated from a recreation millage (.2 mills) approved by the voters within the Jackson Public School District. Funds collected with this millage levy are collected by the Jackson Public School District and remitted to the City annually to "provide funds for purposes of operating a system of public recreation and playgrounds, ...". The millage was approved in the Spring of 2005 for a period of ten years effective July 1, 2005 through 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 2011/12 Adopted Budget Analysis of Changes in Fund Balance

Fund 297 JPS Recreation Millage Program Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	252,733	253,590	245,800	245,800	240,000	240,000
Expenditures	253,383	233,826	241,000	241,000	239,000	239,000
Excess of Revenues Over (Under) Expenditures	(650)	19,764	4,800	4,800	1,000	1,000
Fund Balance - Beginning of Year	1,599	949	20,713	20,713	25,513	25,513
Fund Balance - End of Year	949	20,713	25,513	25,513	26,513	26,513

City of Jackson
Fiscal Year 2011/12 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 2011/12 Adopted Budget
Revenue Detail

Fund 297 JPS Recreation Millage Program Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
297-000-000-587.000 Cont.- JPS Recreation	252,733	248,895	241,000	241,000	235,200	235,200
297-000-000-664.000 Interest	0	19	0	0	0	0
297-000-000-685.677 Insurance Refund-W/C	0	4,676	4,800	4,800	4,800	4,800
Total Revenues	252,733	253,590	245,800	245,800	240,000	240,000

Expenditure Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
297-694-000-706.000 Salaries & Wages	771	22,110	0	0	0	0
297-694-000-707.000 Wages-Temporary	137,299	110,827	136,266	140,000	140,000	140,000
297-694-000-709.000 Overtime	5,870	4,703	0	0	0	0
297-694-000-715.000 Employers FICA	10,975	10,667	10,424	10,710	10,710	10,710
297-694-000-719.000 Health Insurance	719	5,590	0	0	0	0
297-694-000-719.678 RX Drug Insurance	57	984	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	391	1,863	0	0	0	0
297-694-000-724.000 Unemployment	2,205	1,572	2,725	2,800	2,800	2,800
297-694-000-724.001 Workers Compensation	3,124	3,046	3,134	3,220	3,220	3,220
297-694-000-725.000 Other Fringe Benefits	63	154	0	0	0	0
	161,474	161,516	152,549	156,730	156,730	156,730
Material and Supplies:						
297-694-000-726.000 Office Supplies	1,469	921	4,051	4,000	4,000	4,000
297-694-000-745.000 Program Supplies	78,137	58,076	60,400	64,000	63,000	63,000
	79,606	58,997	64,451	68,000	67,000	67,000
Contractual and Other:						
297-694-000-818.000 Contractual Services	2,422	1,380	8,000	2,000	1,000	1,000
297-694-000-861.000 Auto Allow.(Staff Mileage)	2,068	1,313	3,000	2,000	2,000	2,000
297-694-000-900.000 Printing & Publishing	1,988	4,845	11,000	11,770	11,770	11,770
297-694-000-920.000 Utilities	5,825	5,722	0	0	0	0
297-694-000-960.000 Education & Training	0	53	2,000	500	500	500
297-694-000-962.000 Uncollectible Accounts	0	0	0	0	0	0
	12,303	13,313	24,000	16,270	15,270	15,270
JPS Recreation Millage Programs	253,383	233,826	241,000	241,000	239,000	239,000

(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 2011/12 Adopted Budget Analysis of Changes in Fund Balance

Fund 298 2008 Brownfield Revolving Loan Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	0	3,800	900,000	900,000	96,200	96,200
Expenditures	0	3,800	900,000	900,000	96,200	96,200
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 2011/12 Adopted Budget
Revenue Detail

Fund 298 2008 Brownfield Revolving Loan Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
298-000-000-501.335 Fed. Grant-EPA Haz. Substances	0	1,900	540,000	540,000	58,100	58,100
298-000-000-501.336 Fed. Grant-EPA Petroleum	0	1,900	360,000	360,000	38,100	38,100
Total Revenues	0	3,800	900,000	900,000	96,200	96,200

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
298-335-000-706.000 Salaries & Wages	0	0	29,700	27,000	1,000	1,000
	0	0	29,700	27,000	1,000	1,000
Materials & Supplies:						
298-335-000-756.000 Miscellaneous Supplies	0	0	1,800	1,800	200	200
	0	0	1,800	1,800	200	200
Contractual And Other:						
298-335-000-817.000 Consultant Services	0	1,900	27,000	27,000	1,000	1,000
298-335-000-818.000 Contractual Services	0	0	478,800	481,500	55,600	55,600
298-335-000-873.000 Travel	0	0	2,700	2,700	300	300
	0	1,900	508,500	511,200	56,900	56,900
Total Hazardous Substances Grant	0	1,900	540,000	540,000	58,100	58,100

Fund 298 2008 Brownfield Revolving Loan Fund
Dept 336 Petroleum Grant

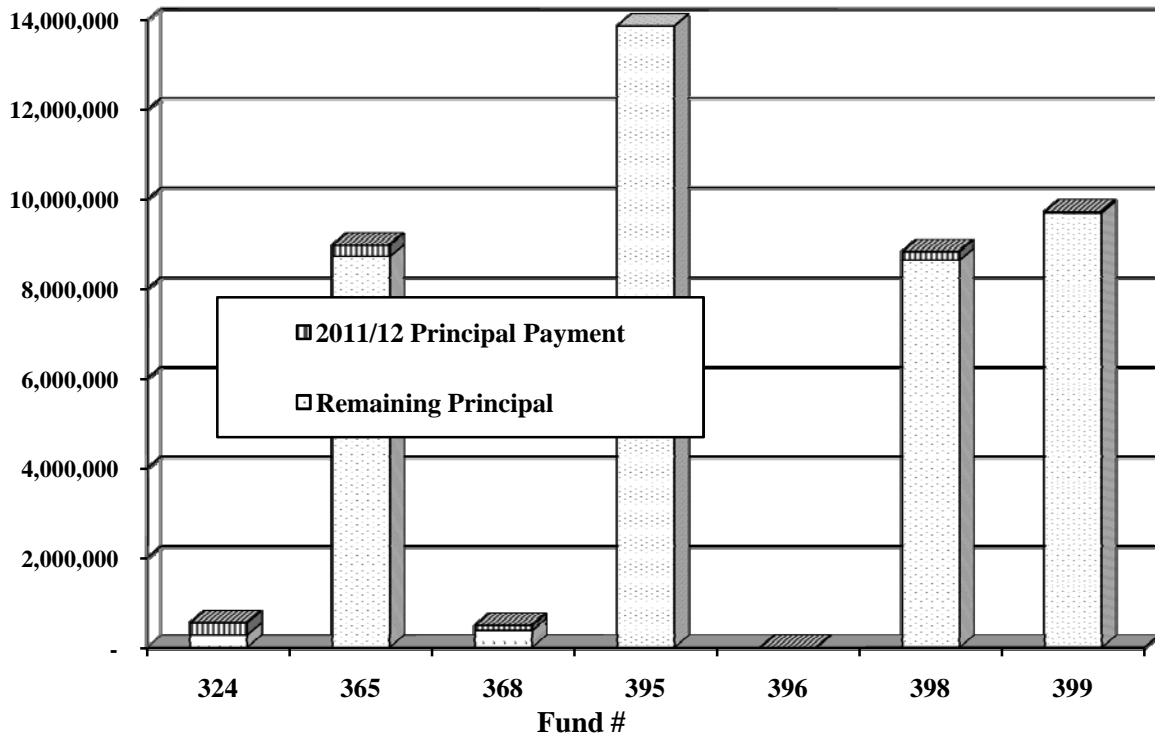
Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
298-336-000-706.000 Salaries & Wages	0	0	19,800	27,000	1,000	1,000
	0	0	19,800	27,000	1,000	1,000
Materials & Supplies:						
298-336-000-756.000 Miscellaneous Supplies	0	0	1,215	1,800	200	200
	0	0	1,215	1,800	200	200
Contractual And Other:						
298-336-000-817.000 Consultant Services	0	1,900	18,000	18,000	2,000	2,000
298-336-000-818.000 Contractual Services	0	0	319,185	310,500	34,600	34,600
298-336-000-873.000 Travel	0	0	1,800	2,700	300	300
	0	1,900	338,985	331,200	36,900	36,900
Total Petroleum Grant	0	1,900	360,000	360,000	38,100	38,100
Total Expenditures	0	3,800	900,000	900,000	96,200	96,200

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 2011/12 Adopted Budget
Debt Service Funds
Debt Summary

Fund	Debt Service Fund Name	Date Issued	Issue Amount	Principal Outstanding 6/30/2011	FY 2011/12	
					Principal	Interest
324	2003 MTF Bond	03/01/03	1,750,000	550,000	270,000	13,010
365	City Hall - Series A	11/18/03	8,250,000	7,420,000	205,000	335,776
	City Hall - Series B	12/01/03	1,750,000	1,560,000	45,000	66,795
368	Building Authority	10/01/97	770,000	155,000	75,000	6,091
		08/01/99	600,000	335,000	35,000	16,669
395	2001 DDA TIF	03/27/01	17,998,578	13,868,578	-	-
396	2011 DDA TIF Refunding (Pending)		N/A	N/A	-	396,310
398	2002 BRA TIF	04/11/02	18,500,000	8,835,000	190,000	447,453
399	2007 BRA TIF Refunding	07/24/07	9,905,000	9,725,000	30,000	416,204
Debt Service Fund Totals			\$ 59,523,578	\$ 42,448,578	\$ 850,000	\$ 1,698,308



(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 2011/12 Adopted Budget Analysis of Changes in Fund Balance

Fund 323 Michigan Urban Land Assembly Loan Debt Service Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	144,000	144,000	64,000	52,000	0	0
Expenditures	144,000	144,000	64,000	52,000	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 2011/12 Adopted Budget
Revenue Detail

Fund 323 Michigan Urban Land Assembly Loan Debt Service Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
323-000-000-699.496 Cont.-DDA Project Fund	144,000	144,000	64,000	52,000	0	0
Total Revenues	144,000	144,000	64,000	52,000	0	0

Expenditure Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Debt Service:						
323-945-000-991.000 Principal	144,000	144,000	64,000	52,000	0	0
	144,000	144,000	64,000	52,000	0	0
Total Expenditures	144,000	144,000	64,000	52,000	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 2011/12 Adopted Budget Analysis of Changes in Fund Balance

Fund 324 2003 Michigan Transportation Fund Debt Service Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	278,787	278,040	280,925	280,925	283,235	283,235
Expenditures	278,780	278,040	280,925	280,925	283,235	283,235
Excess of Revenues Over (Under) Expenditures	7	0	0	0	0	0
Fund Balance - Beginning of Year	0	7	7	7	7	7
Fund Balance - End of Year	7	7	7	7	7	7

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

Fund 324 2003 MTF Bond Debt Service Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
324-000-000-699.202 Cont.-Major Street Fund	256,478	255,797	258,451	258,451	260,576	260,576
324-000-000-699.203 Cont.-Local Street Fund	22,302	22,243	22,474	22,474	22,659	22,659
324-000-000-699.320 Cont.-1998 MTF Bond Fd.	7	0	0	0	0	0
Total Revenues	278,787	278,040	280,925	280,925	283,235	283,235

Expenditure Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Debt Service:						
324-945-000-991.000 Principal	245,000	250,000	260,000	260,000	270,000	270,000
324-945-000-995.000 Interest	33,780	27,590	20,700	20,700	13,010	13,010
324-945-000-996.000 Paying Agent Fees	0	450	225	225	225	225
	278,780	278,040	280,925	280,925	283,235	283,235
Total Expenditures	278,780	278,040	280,925	280,925	283,235	283,235

(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 2011/12 Adopted Budget Analysis of Changes in Fund Balance

Fund 365 City Hall Debt Service Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	589,639	587,690	637,000	636,500	657,500	657,500
Expenditures	601,586	616,936	635,436	636,497	653,071	653,071
Excess of Revenues Over (Under) Expenses	(11,947)	(29,246)	1,564	3	4,429	4,429
Fund Balance - Beginning of Year	48,539	36,592	7,346	7,346	7,349	7,349
Fund Balance - End of Year	36,592	7,346	8,910	7,349	11,778	11,778

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

Fund 365 City Hall Debt Service Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
365-000-000-403.000 Property Taxes	582,118	584,293	632,000	634,000	655,000	655,000
365-000-000-424.000 Payments in Lieu of Tax	2,532	2,633	2,500	2,500	2,500	2,500
365-000-000-664.000 Interest	4,989	764	2,500	0	0	0
Total Revenues	589,639	587,690	637,000	636,500	657,500	657,500

Expenditure Detail

Fund 365 City Hall Debt Service Fund
Dept 945 Debt Service

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Contractual & Other:						
365-945-000-962.000 Uncollect. Accts-MTT Ref.	0	0	0	1,061	0	0
	0	0	0	1,061	0	0
Debt Service :						
365-945-000-991.000 Principal	180,000	200,000	225,000	225,000	250,000	250,000
365-945-000-995.000 Interest	421,336	415,936	409,936	409,936	402,571	402,571
365-945-000-996.000 Paying Agent Fees	250	1,000	500	500	500	500
	601,586	616,936	635,436	635,436	653,071	653,071
Total Expenditures	601,586	616,936	635,436	636,497	653,071	653,071

(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 2011/12 Adopted Budget Analysis of Changes in Fund Balance

Fund 368 Building Authority Debt Service Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	128,350	128,934	128,783	128,783	133,360	133,360
Expenditures	128,350	128,934	128,783	128,783	133,360	133,360
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 2011/12 Adopted Budget
Revenue Detail

Fund 368 Building Authority Debt Service Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
368-000-000-668.000 Rents & Royalties	128,350	128,934	128,783	128,783	133,360	133,360
Total Revenues	128,350	128,934	128,783	128,783	133,360	133,360

Expenditure Detail

Fund 368 Building Authority Debt Service Fund
Dept 945 Debt Service

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Debt Service :						
368-945-000-991.000 Principal	90,000	95,000	100,000	100,000	110,000	110,000
368-945-000-995.000 Interest	37,900	33,184	28,183	28,183	22,760	22,760
368-945-000-996.000 Paying Agent Fees	450	750	600	600	600	600
	128,350	128,934	128,783	128,783	133,360	133,360
Total Expenditures	128,350	128,934	128,783	128,783	133,360	133,360

(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 2011/12 Adopted Budget Analysis of Changes in Fund Balance

Fund 395 2001 DDA TIF Debt Service Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	1,051,513	1,139,263	1,244,100	1,244,100	550	550
Expenditures	1,051,513	1,139,263	1,244,100	1,244,100	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 2011/12 Adopted Budget
Revenue Detail

Fund 395 2001 DDA TIF Debt Service Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
395-000-000-699.496 Cont.-DDA Project Fund	1,051,513	1,139,263	1,244,100	1,244,100	550	550
Total Revenues	1,051,513	1,139,263	1,244,100	1,244,100	550	550

Expenditure Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Debt Service :						
395-945-000-991.000 Principal	645,000	765,000	910,000	910,000	0	0
395-945-000-995.000 Interest	405,963	373,713	333,550	333,550	0	0
395-945-000-996.000 Paying Agent Fees	550	550	550	550	550	550
	1,051,513	1,139,263	1,244,100	1,244,100	550	550
Total Expenditures	1,051,513	1,139,263	1,244,100	1,244,100	550	550

(396) 2011 DDA TIF Refunding Debt Service Fund (Pending)

PURPOSE - This Fund will be used to account for the payment of interest and principal on the pending \$5.625 million City of Jackson Downtown Development Authority Refunding Bonds, Series 2011, which are planned to be sold in August, 2011. These Bonds will be issued to refinance the callable portion of the existing 2001 DDA Bonds in order to improve the City's cash flow as it relates to the existing debt service.

CHARACTER - The Bonds will be 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 improve the City's ability to pay the existing debt service on the Bonds.

AUTHORITY - The Bonds will be 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 adopted on March 8, 2011.

City of Jackson Fiscal Year 2011/12 Adopted Budget Analysis of Changes in Fund Balance

Fund 396 2011 DDA TIF Refunding Debt Service Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	0	0	0	1,000	5,624,828	5,624,828
Expenditures	0	0	0	1,000	5,624,828	5,624,828
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 2011/12 Adopted Budget
Revenue Detail

Fund 396 2011 DDA TIF Refunding Debt Service Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
396-000-000-696.000 Bond Proceeds	0	0	0	0	5,227,418	5,227,418
396-000-000-699.496 Cont.-DDA Project Fund	0	0	0	1,000	397,410	397,410
Total Revenues	0	0	0	1,000	5,624,828	5,624,828

Expenditure Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Contractual Service:						
396-945-000-818.000 Contractual (Bond Sale)	0	0	0	1,000	258,083	258,083
396-945-000-963.396 Escrow Transfer	0	0	0	0	4,969,335	4,969,335
	0	0	0	1,000	5,227,418	5,227,418
Debt Service:						
396-945-000-991.000 Principal	0	0	0	0	0	0
396-945-000-995.000 Interest	0	0	0	0	396,310	396,310
396-945-000-996.000 Paying Agent Fees	0	0	0	0	1,100	1,100
	0	0	0	0	397,410	397,410
Total Expenditures	0	0	0	1,000	5,624,828	5,624,828

(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 Revopement Authority Tax Increment Bonds, Series 2002, dated 3/27/02. These Bonds were issued to finance the City's share of parking facilities, infrastructure improvements and environmental-related expenses associated with the construction of the Consumers Energy headquarters to be located in the City's downtown area and pay the costs associated with the issuance of the Bonds. In 2007 Bonds were issued for the purpose of advance refunding the serial bonds maturing June 1, 2013 and 2014 and term bonds maturing June 1, 2026 and 2030, and paying the costs incidental to the issuance of the those Bonds (see Fund #399). The remaining bonds maturing serially June 1, 2008 to June 1, 2012 inclusive, and term bonds maturing June 61, 2022 amd June 1, 2024 will be paid by the Authority as scheduled.

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

AUTHORITY - The Bonds are issued under the provisions of Act 381 of the Public Acts of Michigan of 1996, as amended, and resolutions adopted by the Brownfield Redevelopment Authority on January 14, 2002 and February 27, 2002.

City of Jackson Fiscal Year 2011/12 Adopted Budget Analysis of Changes in Fund Balance

Fund 398 2002 BRA TIF Debt Service Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	565,148	590,848	620,128	620,128	637,703	637,703
Expenditures	565,148	590,848	620,128	620,128	637,703	637,703
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 2011/12 Adopted Budget
Revenue Detail

Fund 398 2002 BRA TIF Debt Service Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
398-000-000-699.494 Cont. - BRA Fund	565,148	590,848	620,128	620,128	637,703	637,703
Total Revenues	565,148	590,848	620,128	620,128	637,703	637,703

Expenditure Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Debt Service :						
398-945-000-991.000 Principal	100,000	130,000	165,000	165,000	190,000	190,000
398-945-000-995.000 Interest	464,898	460,598	454,878	454,878	447,453	447,453
398-945-000-996.000 Paying Agent Fees	250	250	250	250	250	250
	565,148	590,848	620,128	620,128	637,703	637,703
Total Expenditures	565,148	590,848	620,128	620,128	637,703	637,703

(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 Revelopment Authority Tax Increment Refunding Bonds, Series 2007, dated 7/24/07. These Bonds were issued for the purpose of advance refunding the Authority's Tax Increment Bonds, Series 2002, dated 4/11/02 (the "Prior Bonds"), serial bonds maturing June 1, 2013 and 2014 and term bonds maturing June 1, 2026 and 2030, and paying the costs incidental to the issuance of the Bonds. The Prior Bonds maturing serially June 1, 2008 to June 1, 2012 inclusive, and term bonds maturing June 1, 2022 and June 1, 2024 will be paid by the Authority as scheduled.

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

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

City of Jackson Fiscal Year 2011/12 Adopted Budget Analysis of Changes in Fund Balance

Fund 399 2007 BRA TIF Refunding Debt Service Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	450,129	448,929	447,729	447,729	446,529	446,529
Expenditures	450,129	448,929	447,729	447,729	446,529	446,529
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 2011/12 Adopted Budget
Revenue Detail

Fund 399 2007 BRA TIF Refunding Debt Service Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
399-000-000-699.494 Cont. - BRA Fund	450,129	448,929	447,729	447,729	446,529	446,529
Total Revenues	450,129	448,929	447,729	447,729	446,529	446,529

Expenditure Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Contractual & Other:						
Debt Service :						
399-945-000-991.000 Principal	30,000	30,000	30,000	30,000	30,000	30,000
399-945-000-995.000 Interest	419,804	418,604	417,404	417,404	416,204	416,204
399-945-000-996.000 Paying Agent Fees	325	325	325	325	325	325
	450,129	448,929	447,729	447,729	446,529	446,529
Total Expenditures	450,129	448,929	447,729	447,729	446,529	446,529

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 2011/12 Adopted Budget Analysis of Changes in Fund Balance

Fund 401 Capital Projects Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	505,574	52,852	418,000	300,179	635,000	635,000
Expenditures	500,359	69,613	418,000	337,014	635,000	635,000
Excess of Revenues Over (Under) Expenditures	5,215	(16,761)	0	(36,835)	0	0
Fund Balance - Beginning of Year	56,830	62,045	45,284	45,284	8,449	8,449
Fund Balance - End of Year	62,045	45,284	45,284	8,449	8,449	8,449

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

Fund 401 Capital Projects Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
401-000-000-539.025 State Grant - Bloomfield Park (DNR)	0	0	70,000	0	70,000	70,000
401-000-000-539.036 State Grant - Boos Center	0	2,700	0	0	0	0
401-000-000-539.xxx State Grant - Inter City Trail	0	0	0	0	100,000	100,000
401-000-000-664.000 Interest	81	674	0	0	0	0
401-000-000-675.008 Donations - Kiwanis Club	0	0	24,000	36,000	0	0
401-000-000-675.033 Donations - Regional Trail System	564	0	0	0	0	0
401-000-000-675.068 Donations - Veterans	0	0	0	10,416	0	0
401-000-000-699.101 Cont.- General Fund	27,960	0	0	0	0	0
401-000-000-699.245 Cont.- Public Improvement Fund	441,969	49,478	324,000	253,763	465,000	465,000
401-000-000-699.286 Cont.- CDBG	35,000	0	0	0	0	0
Total Revenues	505,574	52,852	418,000	300,179	635,000	635,000

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Capital Projects Fund
Project Costs & Related Funding

A/C #	Project Name	2010/11 Projected					2011/12 Adopted				
		Funding				Fiscal Year Costs	Funding				Fiscal Year Costs
		Public Imp. Fund	Grants/ Donations	General Fund	Fund Balance		Public Imp. Fund	Grants/ Donations	General Fund	Fund Balance	
974.690	Land Improvements - Forestry	25,000				25,000				25,000	
976.003	Boos Center Improvements	1,565				1,565					0
976.004	Bloomfield Park Improvements					0	70,000	70,000	(A)		140,000
976.013	Exchange Park - Court Improvements	848				848					0
976.015	Kiwanis Park Improvements	112,000	36,000 (B)			148,000					0
976.054	Public Arts Committee				36,835 (C)	36,835					0
976.063	Park Improvements-Citywide	55,000				55,000	50,000				50,000
976.065	Optimist Park - Playgrd/Courts/Signage	12,000				12,000					0
976.066	Sharp Park Golf Course Improvements	7,350				7,350	185,000				185,000
976.067	Under the Oaks Park Improvements	40,000				40,000	35,000				35,000
976.680	Withington Park		10,416 (D)			10,416					0
976.xxx	Inter-City Trail Improvements					0	100,000	100,000 (E)			200,000
Totals		253,763	46,416	0	36,835	337,014	465,000	170,000	0	0	635,000

- (A) DNR Grant Application
- (B) Grant from Kiwanis Club FY 2010 + FY 2011
- (C) Carryover of 36,835.44 from 6/30/10.
- (D) Donations - Veterans
- (E) Potential State Grant

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 401 Capital Projects Fund
Dept 901 Capital Projects

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Capital Outlay:						
401-901-000-974.690 Land Improvement-Forestry	35,371	8,585	25,000	25,000	25,000	25,000
401-901-000-976.001 Lions Park Improvements	63,250	0	0	0	0	0
401-901-000-976.003 Boos Center Improvements	0	0	0	1,565	0	0
401-901-000-976.004 Bloomfield Park Improvements	0	0	140,000	0	140,000	140,000
401-901-000-976.006 Nixon Park/Pool Improvements	36,658	0	0	0	0	0
401-901-000-976.008 Sharp Park Pool Imp.	4,127	3,300	10,000	0	0	0
401-901-000-976.013 Exchange Park-Court Imp.	104,732	5,200	0	848	0	0
401-901-000-976.014 Rotary Park	65,380	0	0	0	0	0
401-901-000-976.015 Kiwanis Park Improvements	0	0	136,000	148,000	0	0
401-901-000-976.054 Public Arts Committee	22,825	17,435	0	36,835	0	0
401-901-000-976.063 Parks Improvements-Citywide	52,968	25,257	55,000	55,000	50,000	50,000
401-901-000-976.064 E. Moorman Plaza (152 E High	87,549	4,542	0	0	0	0
401-901-000-976.065 Optimist Pk-Plygrd/Cts./Signs	0	5,294	12,000	12,000	0	0
401-901-000-976.066 Sharp Park Golf Course Imp.	27,499	0	0	7,350	185,000	185,000
401-901-000-976.067 Under the Oaks Park Imp.	0	0	40,000	40,000	35,000	35,000
401-901-000-976.068 Withington Park Improvemt.	0	0	0	10,416	0	0
401-901-000-976.xxx Inter City Trail Improvemts	0	0	0	0	200,000	200,000
Total Expenditures	500,359	69,613	418,000	337,014	635,000	635,000

(402) Water Equipment and Replacement Fund

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

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

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

City of Jackson Fiscal Year 2011/12 Adopted Budget Analysis of Changes in Fund Balance

Fund 402 Water Equipment & Replacement Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	1,757,643	1,307,776	961,650	955,600	1,014,000	1,014,000
Expenditures:	1,565,182	1,331,568	1,626,851	1,450,054	1,698,995	1,698,995
Excess of Revenues Over (Under) Expenditures	192,461	(23,792)	(665,201)	(494,454)	(684,995)	(684,995)
Fund Balance - Beginning of Year	1,953,182	2,145,643	2,121,851	2,121,851	1,627,397	1,627,397
Fund Balance - End of Year	2,145,643	2,121,851	1,456,650	1,627,397	942,402	942,402

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

Fund 402 Water Equipment & Replacement Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
402-000-000-501.000 Federal Grant	0	17,165	0	0	0	0
402-000-000-539.402 St. Grant - Well Abandonement	0	0	0	0	0	0
402-000-000-539.403 St. Grant - Wellhead Prot.	5,328	3,690	0	0	0	0
402-000-000-664.000 Interest	52,315	21,094	20,000	14,000	14,000	14,000
402-000-000-685.000 Insurance Refund	0	0	0	0	0	0
402-000-000-685.677 Insurance Refund-W/C Fund	0	1,827	1,650	1,600	0	0
402-000-000-694.020 Expense Refund - Prison	0	0	0	0	0	0
402-000-000-694.661 Expense Refund - M/P Fd.	0	0	0	0	0	0
402-000-000-698.000 Miscellaneous	0	4,000	0	0	0	0
402-000-000-699.591 Cont.-Water Fund	1,700,000	1,260,000	940,000	940,000	1,000,000	1,000,000
Total Revenues	1,757,643	1,307,776	961,650	955,600	1,014,000	1,014,000

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
402-458-000-706.000 Salaries and Wages	75,277	61,887	41,368	50,073	35,713	35,713
402-458-000-707.000 Wages-Temporary	39	0	0	187	0	0
402-458-000-709.000 Overtime	5,982	6,206	10,193	962	7,547	7,547
402-458-000-715.000 Employers FICA	6,021	5,221	3,944	3,918	3,309	3,309
402-458-000-719.000 Health Insurance	11,214	10,349	7,303	13,392	4,461	4,461
402-458-000-719.678 RX Drug Insurance	2,530	1,885	1,408	2,419	1,259	1,259
402-458-000-719.679 Health Insurance Deductible	500	0	0	0	2,618	2,618
402-458-000-722.000 Pension-General	5,680	5,308	4,264	5,762	3,694	3,694
402-458-000-724.000 Unemployment	160	176	187	0	316	316
402-458-000-724.001 Workers Compensation	772	666	495	652	411	411
402-458-000-725.000 Other Fringe Benefits	380	1,237	724	2,627	582	582
	108,555	92,935	69,886	79,992	59,910	59,910
Material and Supplies:						
402-458-000-782.000 Materials	195	44	600	300	600	600
	195	44	600	300	600	600
Contractual and Other:						
402-458-000-818.000 Contractual Services	577,635	779,366	794,038	878,831	970,808	970,808
402-458-000-943.000 Equipment Rental - MP	340	1,030	1,000	750	1,000	1,000
402-458-000-966.000 PW Overhead	210	963	400	400	400	400
402-458-000-967.000 ENG Overhead	57,114	49,176	36,076	35,725	30,282	30,282
	635,299	830,535	831,514	915,706	1,002,490	1,002,490
New Water Main Construction	744,049	923,514	902,000	995,998	1,063,000	1,063,000

WORK PROJECT DETAIL

Work Project Titles:

Footo & Hallett: Backus to North	168,000	328,000	-	-
Jackson: Louis Glick to Ganson	-	222,456	-	-
Loomis: Leroy to Argyle (CDBG)	244,000	4,000	228,000	228,000
Mason: Mechanic to Francis (CDBG)	77,000	2,000	85,000	85,000
Mechanic: Ganson to north end	-	17,785	-	-
Misc. Water Projects	6,000	5,000	5,000	5,000
Monroe: Blackstone/Clinton	-	134,919	-	-
Ganson: Center to Steward	20,000	10,134	223,000	223,000
North St.: Blackstone to Cooper	361,000	225,000	-	-
West: Wildwood to Ganson	26,000	-	26,000	26,000
State: Homewild to Burr	-	35,704	-	-
Wilkins: Greenwood to Francis	-	11,000	237,000	237,000
Biddle: Jackson to Williams	-	-	4,000	4,000
Biddle: Mechanic to Francis	-	-	6,000	6,000
Durand: South end to Morrell	-	-	167,000	167,000
Foreset: Bend to Edgewood	-	-	7,000	7,000
Homewild: Ellery to Edgewood	-	-	7,000	7,000
Water Mapping & Gis	-	-	57,000	57,000
Wildwood: Edward to Steward (JHS)	-	-	11,000	11,000
	902,000	995,998	1,063,000	1,063,000

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Capital Outlay:						
402-591-000-818.258 GIS Services - MIS	43,539	36,561	37,122	41,836	38,588	38,588
402-591-000-972.000 Water Mains	124,185	74,878	120,000	0	0	0
402-591-000-976.000 Building Additions	247,573	46,914	56,000	77,841	5,000	5,000
402-591-000-982.000 Machinery & Equipment	57,663	30,704	129,094	32,630	111,655	111,655
402-591-000-982.001 Meters	61,500	70,939	111,000	111,000	241,000	241,000
402-591-000-982.002 Wellfield	35,078	0	46,300	4,300	46,300	46,300
402-591-000-982.003 Pumping Station	7,932	0	0	0	0	0
402-591-000-982.004 Storage Tanks	8,850	0	300	300	300	300
402-591-000-982.005 Engineering	30,226	18,445	89,000	39,000	19,000	19,000
402-591-000-982.006 Treatment Plant	0	12,340	13,600	1,100	13,600	13,600
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	9,432	20	0	10,000	30,000	30,000
402-591-000-982.011 Wellhead Protection Prog.	18,762	660	20,000	5,000	20,000	20,000
402-591-000-982.012 Cross Connection Program	0	0	0	28,888	43,332	43,332
402-591-000-983.000 Office Equipment	9,687	8,360	12,615	7,600	1,900	1,900
402-591-000-984.003 GIS Projects	34,853	8,732	2,500	7,241	10,000	10,000
402-591-000-985.000 Vehicles	106,533	74,181	62,000	62,000	30,000	30,000
	821,133	408,054	724,851	454,056	635,995	635,995
Total Capital Assets-Other	821,133	408,054	724,851	454,056	635,995	635,995
Total Expenses	1,565,182	1,331,568	1,626,851	1,450,054	1,698,995	1,698,995

(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 2011/12 Adopted Budget Analysis of Changes in Fund Balance

Fund 404 Sanitary Sewer Maintenance Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	493,526	468,302	500,000	491,432	517,165	517,165
Expenditures	493,526	468,302	500,000	491,432	517,165	517,165
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 2011/12 Adopted Budget
Revenue Detail

Fund 404 Sanitary Sewer Maintenance Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
404-000-000-664.000 Interest	7	42	0	0	0	0
404-000-000-685.677 Insurance Refund - W/C	0	4,838	4,550	4,550	0	0
404-000-000-698.000 Miscellaneous	0	0	0	0	0	0
404-000-000-699.590 Cont.-Sewer Fund	493,519	463,422	495,450	486,882	517,165	517,165
Total Revenues	493,526	468,302	500,000	491,432	517,165	517,165

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 404 Sanitary Sewer Maintenance Fund
Dept 456 Sanitary Sewer Maintenance

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
404-456-000-706.000 Salaries and Wages	90,448	91,762	96,000	96,000	96,000	96,000
404-456-000-709.000 Overtime	4,302	4,287	7,000	6,000	7,000	7,000
404-456-000-715.000 Employers FICA	8,141	7,230	7,880	7,803	7,880	7,880
404-456-000-719.000 Health Insurance	24,302	23,080	25,728	25,728	18,662	18,662
404-456-000-719.678 RX Drug Insurance	5,084	4,748	5,434	5,434	5,347	5,347
404-456-000-719.679 Health Insurance Deductible	76	0	0	0	10,867	10,867
404-456-000-722.000 Pension-General	7,362	7,288	8,518	8,711	8,796	8,796
404-456-000-724.000 Unemployment	84	185	433	628	834	834
404-456-000-724.001 Workers Compensation	2,397	2,226	2,431	2,550	2,379	2,379
404-456-000-725.000 Other Fringe Benefits	803	911	2,256	1,500	2,256	2,256
	142,999	141,717	155,680	154,354	160,021	160,021
Material and Supplies:						
404-456-000-782.000 Materials	35,634	55,146	41,942	41,942	59,092	59,092
	35,634	55,146	41,942	41,942	59,092	59,092
Contractual and Other:						
404-456-000-818.000 Contractual Services	24,365	5,979	11,000	10,000	10,000	10,000
404-456-000-853.000 Telephone	950	747	1,217	1,300	1,300	1,300
404-456-000-914.000 Insurance	4,485	4,500	4,485	4,500	4,500	4,500
404-456-000-943.000 Equipment Rental - MP	191,441	173,092	192,976	187,536	189,552	189,552
404-456-000-960.000 Education & Training	174	0	0	0	0	0
404-456-000-960.000 PW Overhead	92,912	85,259	92,700	91,800	92,700	92,700
404-456-000-966.000 ENG Overhead	0	0	0	0	0	0
	314,327	269,577	302,378	295,136	298,052	298,052
Capital Outlay:						
404-456-000-984.000 Software	566	1,862	0	0	0	0
Sewer Maintenance	493,526	468,302	500,000	491,432	517,165	517,165

WORK PROJECT DETAIL

Work Project Titles:	2008/09	2009/10	2010/11	2010/11	2011/12	2011/12
Geo Data Base	638	1,861	0	565	0	0
Repair By Dpw	78,510	69,484	87,395	87,395	87,395	87,395
Repair By Contractor	0	4,779	6,000	6,000	6,000	6,000
Clean And Flush	192,313	196,696	185,920	185,920	185,920	185,920
Stake And Locate	27,185	22,688	36,000	36,000	36,000	36,000
Manhole Work	63,943	84,046	64,000	64,000	64,000	64,000
Sewer Needs Study	70	0	0	0	0	0
Sundry Maintenance	0	0	0	852	0	0
Sewer Maint.-GIS	467	85	3,200	3,200	3,200	3,200
Francis St. Sewer Repair	313	0				
Heavy Sewer Cleaning	35,176	4,517	40,000	30,000	40,000	40,000
Sewer Maint.-Sewer Separation	698	14,998	12,000	12,000	12,000	12,000
Sewer Televising	60,087	45,148	61,000	61,000	61,000	61,000
Unreimbursable Sewer Backup	4,485	4,500	4,485	4,500	4,500	4,500
Sewer Repair 925 S. Jackson	9,493	0	0	0	0	0
Sewer Repair 1112 W. Ganson	0	0	0	0	0	0
Video Inspec. Veh. Equip. Upgrades/Mt.	0	19,500	0	0	17,150	17,150
MSU Services Contract-GPS Sewer Sys	20,148	0	0	0	0	0
	493,526	468,302	500,000	491,432	517,165	517,165

(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 2011/12 Adopted Budget Analysis of Changes in Fund Balance

Fund 405 Sanitary Sewer Replacement Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	683,460	664,486	664,400	664,400	663,000	663,000
Expenditures	493,951	392,574	732,125	580,492	745,500	745,500
Excess of Revenues Over (Under) Expenditures	189,509	271,912	(67,725)	83,908	(82,500)	(82,500)
Fund Balance - Beginning of Year	1,448,199	1,637,708	1,909,620	1,909,620	1,993,528	1,993,528
Fund Balance - End of Year	1,637,708	1,909,620	1,841,895	1,993,528	1,911,028	1,911,028

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

Fund 405 Sanitary Sewer Replacement Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
405-000-000-664.000 Interest	34,460	14,820	15,000	15,000	15,000	15,000
405-000-000-685.677 Insurance Refund - W/C	0	1,666	1,400	1,400	0	0
405-000-000-698.000 Miscellaneous	1,000	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	683,460	664,486	664,400	664,400	663,000	663,000

Expenditure Detail

Fund 405 Sanitary Sewer Replacement Fund
Dept 457 New Sewer Construction

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
405-457-000-706.000 Salaries and Wages	43,756	29,559	67,415	44,893	55,999	55,999
405-457-000-707.000 Wages-Temporary	1,559	459	1,411	0	1,411	1,411
405-457-000-709.000 Overtime	2,554	619	3,071	2,924	3,577	3,577
405-457-000-715.000 Employers FICA	3,712	2,676	5,500	3,658	4,665	4,665
405-457-000-719.000 Health Insurance	6,230	5,297	11,907	9,195	6,995	6,995
405-457-000-719.678 RX Drug Insurance	1,417	992	2,295	1,695	1,974	1,974
405-457-000-719.679 Health Insurance Deductible	337	0	0	0	4,105	4,105
405-457-000-722.000 Pension-General	3,293	2,656	5,829	4,084	5,088	5,088
405-457-000-724.000 Unemployment	73	147	305	397	495	495
405-457-000-724.001 Workers Compensation	509	392	806	517	645	645
405-457-000-725.000 Other Fringe Benefits	180	556	1,230	732	913	913
	63,620	43,353	99,769	68,095	85,867	85,867
Material and Supplies:						
405-457-000-782.000 Materials	247	8,894	0	600	0	0
	247	8,894	0	600	0	0
Contractual and Other:						
405-457-000-818.000 Contractual Services	389,964	307,060	575,015	472,325	609,930	609,930
405-457-000-943.000 Equipment Rental - MP	6,258	7,101	5,000	4,000	5,000	5,000
405-457-000-966.000 PW Overhead	2,246	3,067	3,000	2,000	3,000	3,000
405-457-000-967.000 ENG Overhead	31,616	23,099	49,341	33,472	41,703	41,703
	430,084	340,327	632,356	511,797	659,633	659,633
New Sewer Construction	493,951	392,574	732,125	580,492	745,500	745,500

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

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

Account Description	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
<u>WORK PROJECT DETAIL</u>				
Work Project Titles:				
Blackstone: Ganson to North	228,125	196,324	0	0
E. Michigan Sewer Lining	96,000	5,000	264,000	264,000
Euclid: Milwaukee to Merriman (Sewer Sep)	26,000	25,813	0	0
Ganson: Wisner to Jackson	0	2,000	39,000	39,000
Hibbard: South End to Ganson (Sewer Sep)	36,000	31,602	0	0
Jackson: Louis Glick to Ganson	0	59,327	0	0
Mechanic: Mason to Franklin	40,000	0	0	0
Misc. Sanitary Sewer Const.	71,000	34,000	47,000	47,000
Monroe: Morris to Lansing	0	60,726	0	0
North St. at RR Crossing-Rehab.	0	700	15,000	15,000
North: Blackstone to Cooper	68,000	102,000	0	0
Sewer Mapping & GIS	25,000	20,000	36,000	36,000
Sewer Separation	30,000	5,000	10,000	10,000
Sewer Studies & Permits	35,000	13,000	15,000	15,000
Sewer Televising Inspection	25,000	25,000	25,000	25,000
Third: High to McNeal	2,000	0	36,000	36,000
Myrtle to WWTP Force Main (Eng)	30,000	0	0	0
West: Wildwood to Ganson	20,000	0	20,000	20,000
Durand: South end to Morrell	0	0	80,500	80,500
Wilkins: Jackson to Francis (CDBG)	0	0	158,000	158,000
	732,125	580,492	745,500	745,500

(406) Wastewater Equipment Replacement Fund

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

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

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

City of Jackson Fiscal Year 2011/12 Adopted Budget Analysis of Changes in Fund Balance

Fund 406 Wastewater Equipment Replacement Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	674,162	641,226	643,000	643,000	643,000	643,000
Expenditures	1,456,789	30,317	1,620,000	830,000	1,095,000	1,095,000
Excess of Revenues Over (Under) Expenditures	(782,627)	610,909	(977,000)	(187,000)	(452,000)	(452,000)
Fund Balance - Beginning of Year	3,054,385	2,271,758	2,882,667	2,882,667	2,695,667	2,695,667
Fund Balance - End of Year	2,271,758	2,882,667	1,905,667	2,695,667	2,243,667	2,243,667

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

Fund 406 Wastewater Equipment Replacement Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
406-000-000-664.000 Interest	56,162	23,226	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	674,162	641,226	643,000	643,000	643,000	643,000

Expenditure Detail

Fund 406 Wastewater Equipment Replacement Fund
Dept 548 Wastewater Equipment Replacement

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Capital Outlay:						
406-548-000-976.000 Building Additions	0	0	0	0	0	0
406-548-000-982.000 Machinery & Equipment	43,956	13,935	50,000	40,000	45,000	45,000
406-548-000-982.001 Meters	13,489	7,673	15,000	15,000	15,000	15,000
406-548-000-982.003 Pumping Station	0	0	25,000	25,000	255,000	255,000
406-548-000-982.006 Treatment Plant	1,399,344	8,709	1,500,000	750,000	750,000	750,000
406-548-000-985.000 Vehicles	0	0	30,000	0	30,000	30,000
	1,456,789	30,317	1,620,000	830,000	1,095,000	1,095,000
Total Expenditures	1,456,789	30,317	1,620,000	830,000	1,095,000	1,095,000

(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 2011/12 Adopted Budget Analysis of Changes in Fund Balance

Fund 494 Brownfield Redevelopment Authority Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	1,498,646	1,418,013	1,356,900	1,332,826	1,272,500	1,272,500
Expenditures	1,271,195	1,365,956	1,359,067	1,356,034	1,342,648	1,342,648
Excess of Revenues Over (Under) Expenditures	227,451	52,057	(2,167)	(23,208)	(70,148)	(70,148)
Fund Balance - Beginning of Year	2,789,937	3,017,388	3,069,445	3,069,445	3,046,237	3,046,237
Fund Balance - End of Year	3,017,388	3,069,445	3,067,278	3,046,237	2,976,089	2,976,089

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

Fund 494 Brownfield Redevelopment Authority Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
494-000-000-403.003 Curr. Prop. Taxes-Micromatic	2,942	2,360	2,250	1,929	0	0
494-000-000-403.004 Curr. Prop. Taxes-Consumers	1,180,434	1,161,198	1,103,000	1,099,927	1,050,000	1,050,000
494-000-000-403.005 Curr. Prop. Taxes-JGW	17,748	18,002	17,100	17,367	17,500	17,500
494-000-000-403.006 Curr. Prop. Taxes-Home Depot	191,872	181,778	173,000	170,630	160,000	160,000
494-000-000-403.007 Curr. Prop. Taxes-Heat Control.	18,271	16,071	15,250	13,208	11,000	11,000
494-000-000-403.008 Curr. Prop. Taxes-Lifeways	14,792	4,545	4,300	1,596	1,000	1,000
494-000-000-403.009 Curr. Prop. Taxes-DNT	10,740	9,448	9,000	8,169	8,000	8,000
494-000-000-664.000 Interest	61,847	24,611	33,000	20,000	25,000	25,000
Total Revenues	1,498,646	1,418,013	1,356,900	1,332,826	1,272,500	1,272,500

Expenditure Detail

Fund 494 Brownfield Redevelopment Authority Fund
Dept 745 Brownfield Redevelopment Projects

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
494-745-000-710.000 Salaries & Fringes	15,517	76,094	85,000	62,450	70,000	70,000
	15,517	76,094	85,000	62,450	70,000	70,000
Contractual And Other :						
494-745-000-818.000 Contractual Services - (BRA Bond)	0	34,918	0	20,260	0	0
494-745-000-818.030 BRA Plan - Micromatic	6,733	2,942	2,360	2,250	1,929	1,929
494-745-000-818.031 BRA Plan - Jack. Glass Works	16,368	16,579	15,750	15,900	15,987	15,987
494-745-000-818.032 BRA Plan - Home Depot	0	0	0	0	0	0
494-745-000-818.048 BRA Plan - Heat Controller	8,079	6,483	6,100	5,791	5,000	5,000
494-745-000-818.058 Riverwalk Hotel	0	0	0	5,000	0	0
494-745-000-956.000 Administration	4,387	2,839	5,000	4,300	4,500	4,500
494-745-000-999.398 Contrib.-2002 BRA TIF D/S Fund	565,148	590,848	620,128	620,128	637,703	637,703
494-745-000-999.399 Contrib.-2007 BRA TIF Ref. D/S	450,129	448,929	447,729	447,729	446,529	446,529
494-745-000-999.643 Contrib.-Loc.Site Remed.Rev.Fd.	204,834	186,324	177,000	172,226	161,000	161,000
	1,255,678	1,289,862	1,274,067	1,293,584	1,272,648	1,272,648
Total Expenditures	1,271,195	1,365,956	1,359,067	1,356,034	1,342,648	1,342,648

(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 2011/12 Adopted Budget Analysis of Changes in Fund Balance

Fund 496 Downtown Development Authority Project Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	1,084,014	991,239	1,149,393	1,012,638	1,046,602	1,046,602
Expenditures	1,333,572	1,360,612	1,469,209	1,458,209	539,069	539,069
Excess of Revenues Over (Under) Expenditures	(249,558)	(369,373)	(319,816)	(445,571)	507,533	507,533
Fund Balance - Beginning of Year	939,766	690,208	320,835	320,835	(124,736)	(124,736)
Fund Balance - End of Year	690,208	320,835	1,019	(124,736)	382,797	382,797

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

Fund 496 Downtown Development Authority Project Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
496-000-000-403.000 Current Property Taxes	1,056,990	984,502	1,032,977	1,010,638	1,038,602	1,038,602
496-000-000-664.000 Interest	17,124	4,387	0	2,000	8,000	8,000
496-000-000-698.000 Miscellaneous	0	0	116,416	0	0	0
496-000-000-668.000 Rents - Hayes Hotel	9,900	2,350	0	0	0	0
Total Revenues	1,084,014	991,239	1,149,393	1,012,638	1,046,602	1,046,602

Expenditure Detail

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

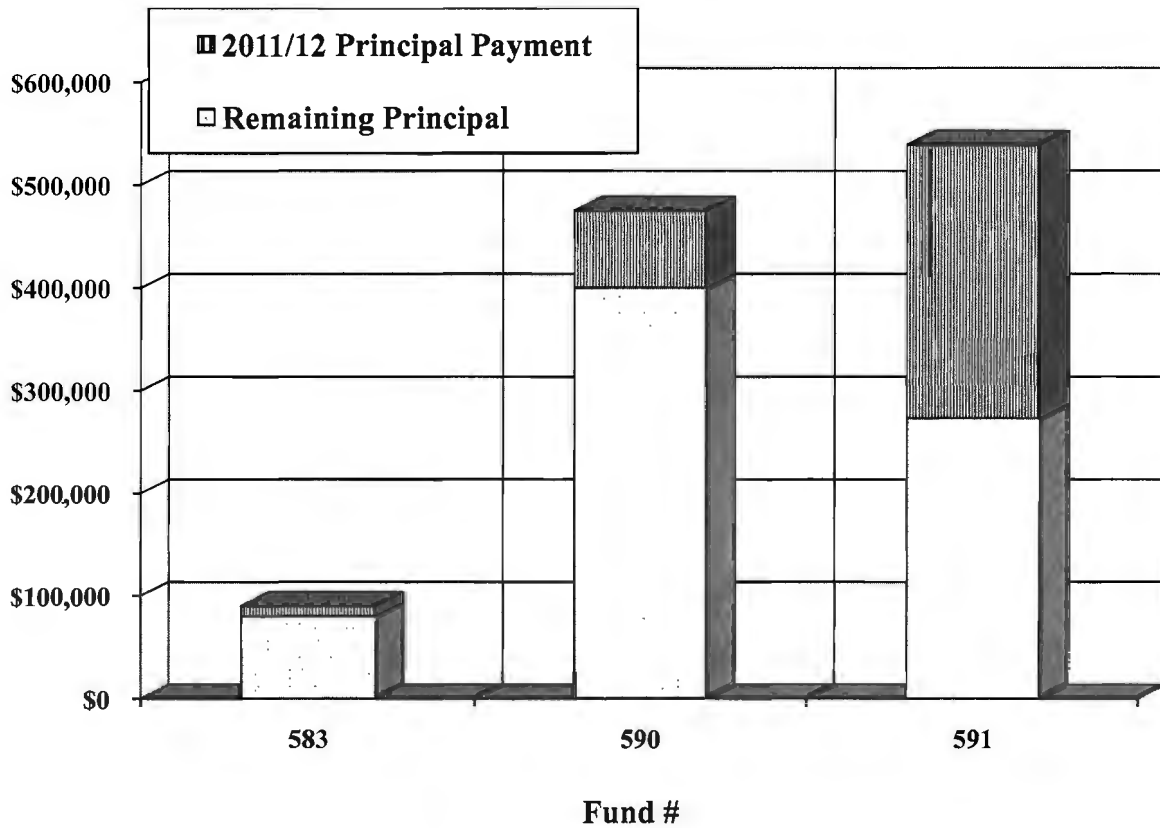
Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Contractual And Other :						
496-741-000-818.055 Alleg. Health - 1201 E. Mich.	0	13,955	141,109	141,109	141,109	141,109
496-741-000-931.002 Bldg. Maint. - Hayes Hotel	106,057	30,592	20,000	20,000	0	0
496-741-000-999.323 Cont.-MULA Loan D/S Fd.	144,000	144,000	64,000	52,000	0	0
496-741-000-999.395 Cont.-2001 DDA TIF D/S Fd.	1,051,513	1,139,263	1,244,100	1,244,100	550	550
496-741-000-999.396 Cont.-2011 DDA TIF Ref. D/S Fd.	0	0	0	1,000	397,410	397,410
496-741-000-999.585 Cont.-Auto Parking Fund	32,002	32,802	0	0	0	0
	1,333,572	1,360,612	1,469,209	1,458,209	539,069	539,069
Total Expenditures	1,333,572	1,360,612	1,469,209	1,458,209	539,069	539,069

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 2011/12 Adopted Budget
Enterprise Funds
Debt Summary

Fund#	Issue Name	Date Issued	Issue Amount	Principal Outstanding 6/30/2011	FY 2011/12		
					Principal	Interest	
583	Ella W. Sharp Endowment Fund Loan	3/28/1995	\$ 200,000	\$ 90,000	\$ 10,000	\$ 2,250	
590	Sewage Disp. Sys. Revenue Bonds - 2000	10/1/2000	995,000	475,000	75,000	22,863	
591	2009 Water Revenue Refunding Bonds	4/23/2009	1,051,000	539,000	266,000	17,927	
Enterprise Fund Totals				\$ 2,246,000	\$ 1,104,000	\$ 351,000	\$ 43,040



(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 2011/12 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 583 Sharp Park Golf Practice Center Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	65,634	63,907	72,700	64,737	68,200	68,200
Expenses	70,527	63,439	70,603	59,841	66,151	66,151
Excess of Revenues Over (Under)						
Expenses	(4,893)	468	2,097	4,896	2,049	2,049
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	2,943	8,304	9,933	12,732	9,885	9,885
Working Capital - Beginning of Year	117	3,060	11,364	11,364	24,096	24,096
Working Capital - End of Year	3,060	11,364	21,297	24,096	33,981	33,981

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

Fund 583 Ella W. Sharp Park Golf Practice Center Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
583-000-000-644.000 Merchandise	2,742	2,328	4,000	3,000	3,500	3,500
583-000-000-651.001 Golf Fees	51,284	46,963	57,000	50,000	53,000	53,000
583-000-000-664.000 Interest	8	38	0	37	0	0
583-000-000-685.677 Insurance Refund - W/C	0	1,828	1,700	1,700	1,700	1,700
583-000-000-699.245 Contrib.-Public Imp. Fd.	11,600	12,750	10,000	10,000	10,000	10,000
Total Revenues	65,634	63,907	72,700	64,737	68,200	68,200

Expenditure Detail

Fund 583 Ella W. Sharp Park Golf Practice Center Fund

Dept 583 Golf Practice Center

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
583-583-000-707.000 Wages-Temporary	38,126	31,182	35,531	32,500	31,001	31,001
583-583-000-715.000 Employers FICA	2,932	2,444	2,719	270	2,372	2,372
583-583-000-724.000 Unemployment Comp.	639	461	2,160	750	3,294	3,294
583-583-000-724.001 Workers Compensation	885	738	818	800	713	713
	42,582	34,825	41,228	34,320	37,380	37,380
Material And Supplies:						
583-583-000-745.000 Program Supplies	1,390	604	2,000	0	2,500	2,500
583-583-000-778.000 Equipment Maint Supplies	1,944	352	1,000	0	500	500
	3,334	956	3,000	0	3,000	3,000
Contractual And Other:						
583-583-000-818.583 Cont. Serv.- Learn. Ctr. Imp.	0	2,900	3,000	3,000	3,000	3,000
583-583-000-853.000 Telephone	19	0	0	0	0	0
583-583-000-914.000 Insurance	278	285	289	285	285	285
583-583-000-920.000 Utilities	648	889	750	900	900	900
583-583-000-933.000 Equipment Maintenance	2,009	1,157	1,000	0	500	500
583-583-000-965.101 Admin. - General Fund	821	1,841	1,000	1,000	1,000	1,000
	3,775	7,072	6,039	5,185	5,685	5,685
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	3,000	2,750	2,500	2,500	2,250	2,250
	3,000	2,750	2,500	2,500	2,250	2,250
Total Expenditures	70,527	63,439	70,603	59,841	66,151	66,151

(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 2011/12 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 585 Auto Parking System Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	108,362	109,726	57,270	58,720	28,250	28,250
Expenses	97,138	47,950	70,401	29,824	28,563	28,563
Revenues Over (Under) Expenses			-13,131	28,896	-313	-313
Add: Depreciation			45,420	6,085	6,085	6,085
Less: Payments on Contract Principal (Lot #8)			-100,000	-100,000	0	0
Estimated Change in Working Capital			-67,711	-65,019	5,772	5,772
Working Capital - Beginning of Year			67,078	67,078	2,059	2,059
Working Capital - End of Year			-633	2,059	7,831	7,831

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

Fund 585 Auto Parking System Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
585-000-000-652.003 Parking Fines - Lot #3 (Y-Lot)	495	5,478	500	300	300	300
585-000-000-653.000 Parking Permits - Lot #3 (Y-Lo	18,261	10,557	19,500	15,000	15,000	15,000
585-000-000-664.000 Interest	1,869	512	900	500	0	0
585-000-000-668.000 Rents and Royalties	43,492	44,796	23,070	23,070	0	0
585-000-000-668.002 Rents and Royalties-113 LLC	12,089	15,312	12,950	12,950	12,950	12,950
585-000-000-685.677 Insurance Refund - W/C	0	269	350	400	0	0
585-000-000-698.000 Miscellaneous	154	0	0	0	0	0
585-000-000-699.101 Cont.-General Fund	0	0	0	6,500	0	0
585-000-000-699.496 Cont.-DDA Project Fund	32,002	32,802	0	0	0	0
Total Revenues	108,362	109,726	57,270	58,720	28,250	28,250

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 585 Auto Parking System Fund
Dept 587 Parking Utility

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted	
Personal Services:							
585-587-000-706.000	Salaries and Wages	6,814	6,349	3,160	2,000	3,159	3,159
585-587-000-707.000	Temporary Wages	7,105	6,656	5,036	5,036	4,845	4,845
585-587-000-709.000	Overtime	2,051	572	1,500	1,500	1,500	1,500
585-587-000-715.000	Employers FICA	1,229	1,092	742	1,130	727	727
585-587-000-719.000	Health Insurance	883	831	558	415	395	395
585-587-000-719.678	RX Drug Insurance	176	163	108	83	111	111
585-587-000-719.679	Health Insurance Deductible	0	0	0	0	232	232
585-587-000-722.000	Pension-General	638	519	385	207	398	398
585-587-000-724.000	Unemployment Comp.	142	134	14	137	28	28
585-587-000-724.001	Workers Compensation	277	248	38	412	36	36
585-587-000-725.000	Other Fringe Benefits	57	79	58	41	52	52
		19,372	16,643	11,599	10,961	11,483	11,483
Material and Supplies:							
585-587-000-782.000	Materials	1,659	2,279	500	500	500	500
		1,659	2,279	500	500	500	500
Contractual And Other:							
585-587-000-808.000	Audit Fees	72	70	75	33	33	33
585-587-000-818.000	Contractual Services	472	472	600	600	600	600
585-587-000-920.000	Utilities	3,019	3,394	3,000	3,000	3,000	3,000
585-587-000-930.000	Repairs and Maintenance	310	353	500	500	500	500
585-587-000-936.000	Pavement Repairs	0	0	250	0	250	250
585-587-000-937.000	Maint.-Snow Removal	371	0	0	0	0	0
585-587-000-943.000	Equipment Rental - MP	9,009	6,214	3,500	3,500	3,500	3,500
585-587-000-966.000	DPW Overhead	3,391	3,213	1,800	1,800	1,800	1,800
585-587-000-967.000	Eng. Overhead	2,904	2,205	812	500	812	812
		19,548	15,921	10,537	9,933	10,495	10,495
Capital Outlay:							
585-587-000-971.000	Depreciation	45,420	6,085	45,420	6,085	6,085	6,085
		45,420	6,085	45,420	6,085	6,085	6,085
Debt Service:							
585-587-000-995.000	Interest	11,139	7,022	2,345	2,345	0	0
		11,139	7,022	2,345	2,345	0	0
Parking Utility		97,138	47,950	70,401	29,824	28,563	28,563
Total Expenses		97,138	47,950	70,401	29,824	28,563	28,563

(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 2011/12 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 586 Parking Assessment Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	116,514	95,056	102,564	94,264	91,839	91,839
Expenses	169,105	208,606	189,342	164,213	150,043	150,043
Excess of Revenues Over (Under) Expenses	(52,591)	(113,550)	(86,778)	(69,949)	(58,204)	(58,204)
Working Capital - Beginning of Year	314,307	261,716	148,166	148,166	78,217	78,217
Working Capital - End of Year	261,716	148,166	61,388	78,217	20,013	20,013

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

Fund 586 Parking Assessment Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
586-000-000-652.000 Parking Fines	34,201	29,341	32,000	25,000	25,000	25,000
586-000-000-653.000 Parking Permits (Daily \$2)	5,089	3,313	3,500	2,500	2,500	2,500
586-000-000-653.005 Parking Permits (Lots 6,7,8,14)	19,958	17,048	20,000	16,000	14,725	14,725
586-000-000-653.006 Parking Permits (Lot 9)	4,143	5,475	3,150	5,350	5,350	5,350
586-000-000-664.000 Interest	7,001	2,000	2,370	820	820	820
586-000-000-685.677 Insurance Refund - W/C	0	1,129	1,100	1,150	0	0
586-000-000-694.661 Expense Refund-Motor Pool	0	0	0	0	0	0
586-000-000-699.101 Cont.-General Fund	9,398	100	3,500	6,500	6,500	6,500
586-000-000-699.895 Cont.-Special Assessment Fund	36,724	36,650	36,944	36,944	36,944	36,944
Total Revenues	116,514	95,056	102,564	94,264	91,839	91,839

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Parking Assessment</i>				
<i>Fund-Activity: 586-586</i>				
PT	Parking Enforcement		2	19,381
			2	19,381
Add:	Allocation from City Clerk 101-215			12,807
	Allocation of Wages From Engineering Department			15,652
	Allocation of Wages charged directly from DPW - Snow Removal			8,000
Activity Total				55,840

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 586 Parking Assessment Fund
Dept 586 Parking Assessment

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
586-586-000-706.000 Salaries and Wages	29,688	33,895	36,657	33,000	36,459	36,459
586-586-000-707.000 Temporary Wages	16,010	14,706	20,146	19,381	19,381	19,381
586-586-000-709.000 Overtime	3,062	1,626	3,000	3,000	3,000	3,000
586-586-000-715.000 Employers FICA	3,754	3,883	4,575	3,462	4,501	4,501
586-586-000-719.000 Health Insurance	3,445	3,640	6,475	3,843	4,554	4,554
586-586-000-719.678 RX Drug Insurance	682	658	1,248	683	1,285	1,285
586-586-000-719.679 Health Insurance Deductible	92	0	0	0	2,672	2,672
586-586-000-722.000 Pension-General	2,342	2,735	3,280	3,111	3,370	3,370
586-586-000-724.000 Unemployment Comp.	312	420	166	350	322	322
586-586-000-724.001 Workers Compensation	636	652	438	545	420	420
586-586-000-725.000 Other Fringe Benefits	202	411	668	450	595	595
	60,225	62,626	76,653	67,825	76,559	76,559
Material and Supplies:						
586-586-000-740.000 Operating Supplies	1,601	702	2,000	2,000	2,000	2,000
586-586-000-744.000 Uniform Allowance	441	277	500	500	500	500
586-586-000-782.000 Materials	2,024	6,509	3,000	3,000	3,000	3,000
	4,066	7,488	5,500	5,500	5,500	5,500
Contractual And Other:						
586-586-000-808.000 Audit Fees	211	135	150	169	169	169
586-586-000-818.000 Contractual Services	2,841	3,153	2,000	5,163	5,746	5,746
586-586-000-818.690 CS Forestry	1,324	355	0	0	0	0
586-586-000-920.000 Utilities	3,278	3,691	6,500	4,222	6,000	6,000
586-586-000-936.000 Pavement Repairs	1,117	118	4,495	5,000	2,000	2,000
586-586-000-937.000 Maintenance-Snow Removal	1,004	0	20,000	0	0	0
586-586-000-941.000 Rentals	43,492	44,796	23,070	23,070	0	0
586-586-000-943.000 Equip. Rental - Motor Pool	13,106	19,608	10,500	10,500	10,500	10,500
586-586-000-962.000 Uncollectible Accounts	0	0	0	120	0	0
586-586-000-965.101 Admin.-General Fund	22,305	27,613	22,500	27,613	27,613	27,613
586-586-000-966.000 PW Overhead	5,648	6,804	5,000	5,000	5,000	5,000
586-586-000-967.000 ENG Overhead	10,488	12,319	12,974	10,031	10,956	10,956
	104,814	118,592	107,189	90,888	67,984	67,984
Capital Outlay:						
586-586-000-984.000 Software	0	19,900	0	0	0	0
	0	19,900	0	0	0	0
Total Expenses	169,105	208,606	189,342	164,213	150,043	150,043

(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 2011/12 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 589 Storm Water Utility Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	0	0	0	193,250	773,000	773,000
Expenses	0	0	0	62,900	792,148	792,148
Excess of Revenues Over (Under) Expenses	0	0	0	130,350	(19,148)	(19,148)
Add: Depreciation	0	0	0	0	0	0
Increase (Decrease) in Working capital	0	0	0	130,350	(19,148)	(19,148)
Working Capital - Beginning of Year	0	0	0	0	130,350	130,350
Working Capital - End of Year	0	0	0	130,350	111,202	111,202

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

Fund 589 Storm Water Utility Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
589-000-000-650.010 Utility Billing	0	0	0	193,250	773,000	773,000
589-000-000-662.000 Penalties	0	0	0	0	0	0
589-000-000-664.000 Interest	0	0	0	0	0	0
589-000-000-698.000 Miscellaneous	0	0	0	0	0	0
Total Revenues	0	0	0	193,250	773,000	773,000

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 589 Storm Water Utility Fund
Dept 589 Storm Water Utility

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
589-589-000-706.000 Salaries and Wages	0	0	0	0	157,084	157,084
589-589-000-707.000 Temporary Wages	0	0	0	0	0	0
589-589-000-709.000 Overtime	0	0	0	0	0	0
589-589-000-715.000 Employers FICA	0	0	0	0	12,017	12,017
589-589-000-719.000 Health Insurance	0	0	0	0	30,537	30,537
589-589-000-719.678 RX Drug Insurance	0	0	0	0	8,750	8,750
589-589-000-719.679 Health Insurance Deductible	0	0	0	0	17,782	17,782
589-589-000-722.000 Pension-General	0	0	0	0	13,415	13,415
589-589-000-724.000 Unemployment Comp.	0	0	0	0	1,322	1,322
589-589-000-724.001 Workers Compensation	0	0	0	0	3,729	3,729
589-589-000-725.000 Other Fringe Benefits	0	0	0	0	3,690	3,690
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>248,326</u>	<u>248,326</u>
Material and Supplies:						
589-589-000-740.000 Operating Supplies	0	0	0	0	0	0
589-589-000-782.000 Materials	0	0	0	0	49,553	49,553
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>49,553</u>	<u>49,553</u>
Contractual And Other:						
589-589-000-808.000 Audit Fees	0	0	0	0	150	150
589-589-000-818.000 Contractual Services	0	0	0	62,900	84,310	84,310
589-589-000-943.000 Equip. Rental - Motor Pool	0	0	0	0	222,386	222,386
589-589-000-853.000 Telephone	0	0	0	0	0	0
589-589-000-914.000 Insurance	0	0	0	0	0	0
589-589-000-920.000 Utilities	0	0	0	0	0	0
589-589-000-930.000 Repairs & Maintenance	0	0	0	0	0	0
589-589-000-943.000 Equip. Rental - Motor Pool	0	0	0	0	0	0
589-589-000-965.101 Admin.-General Fund	0	0	0	0	0	0
589-589-000-966.000 PW Overhead	0	0	0	0	136,058	136,058
589-589-000-967.000 ENG Overhead	0	0	0	0	5,318	5,318
589-589-000-999.591 Contribution - Water Fund	0	0	0	0	46,047	46,047
	<u>0</u>	<u>0</u>	<u>0</u>	<u>62,900</u>	<u>494,269</u>	<u>494,269</u>
Total Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>62,900</u>	<u>792,148</u>	<u>792,148</u>

(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.

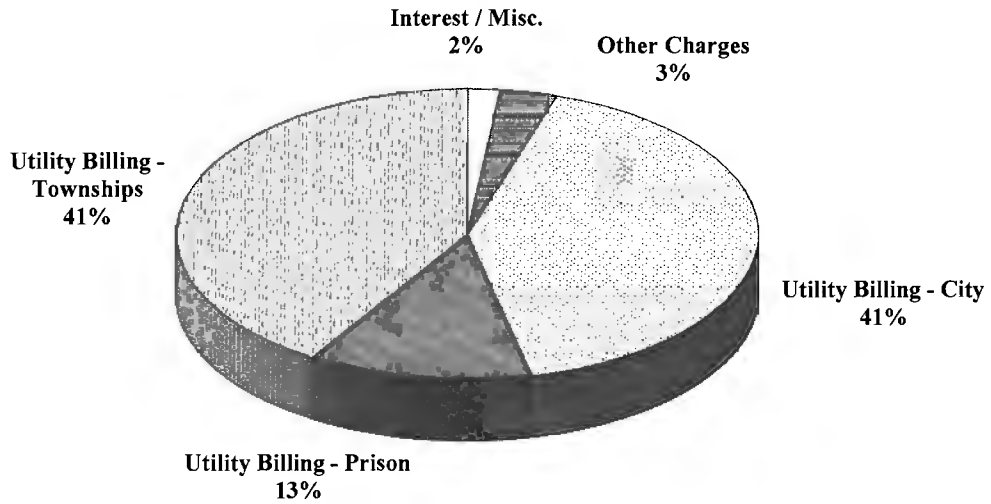
CHARACTER - In accordance with current ordinances, charges for wastewater services shall be levied on all premises having any sewer connection with the public wastewater facilities. The service charges now in effect for premises within the city shall continue as to such premises until changed pursuant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

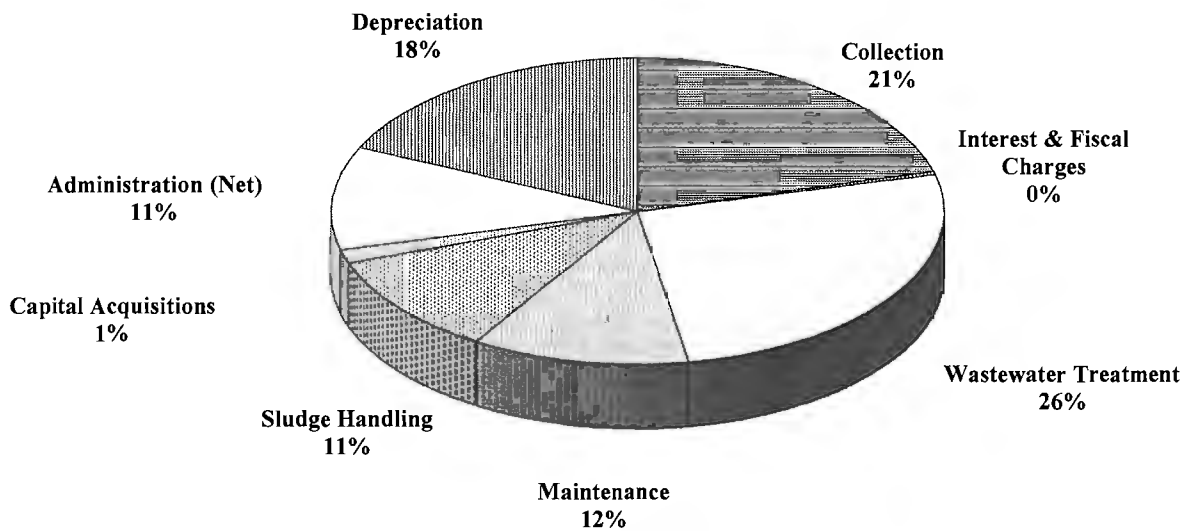
AUTHORITY - This Fund was established on June 12, 1962 to meet the requirements of Ordinances 261 and 262 of the City of Jackson.

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Sewer Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2011/12 Adopted Budget
Sewer Fund
Estimated Changes in Cash Flow

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues:						
Charges For Goods & Services	5,191,275	4,626,529	5,221,500	4,991,500	5,078,900	5,078,900
Interest & Rents	88,557	39,745	45,000	31,000	31,000	31,000
Miscellaneous	85,921	87,153	95,750	90,600	62,000	62,000
	<u>5,365,753</u>	<u>4,753,427</u>	<u>5,362,250</u>	<u>5,113,100</u>	<u>5,171,900</u>	<u>5,171,900</u>
Expenses:						
Collection	1,333,339	1,291,650	1,416,678	1,368,337	1,442,866	1,442,866
Wastewater Treatment	1,585,337	1,610,308	1,755,312	1,673,106	1,816,880	1,816,880
Maintenance	794,198	800,326	824,302	764,363	803,060	803,060
Sludge Handling	583,607	602,849	663,466	665,624	742,125	742,125
Administration	2,039,069	2,042,447	1,931,015	2,003,558	2,037,769	2,037,769
Capital Acquisitions	0	105,092	100,000	100,000	100,000	100,000
	<u>6,335,550</u>	<u>6,452,672</u>	<u>6,690,773</u>	<u>6,574,988</u>	<u>6,942,700</u>	<u>6,942,700</u>
Revenues Over (Under) Expenses			(1,328,523)	(1,461,888)	(1,770,800)	(1,770,800)
Add: Depreciation			1,130,000	1,257,098	1,257,098	1,257,098
Less: Bond Principal Payments			(75,000)	(75,000)	(75,000)	(75,000)
Estimated Change in Working Capital			(273,523)	(279,790)	(588,702)	(588,702)
Estimated Working Capital (Unreserved) - Beginning of Year			2,753,516	2,753,516	2,473,726	2,473,726
Estimated Working Capital (Unreserved) - End of Year			<u>2,479,993</u>	<u>2,473,726</u>	<u>1,885,024</u>	<u>1,885,024</u>

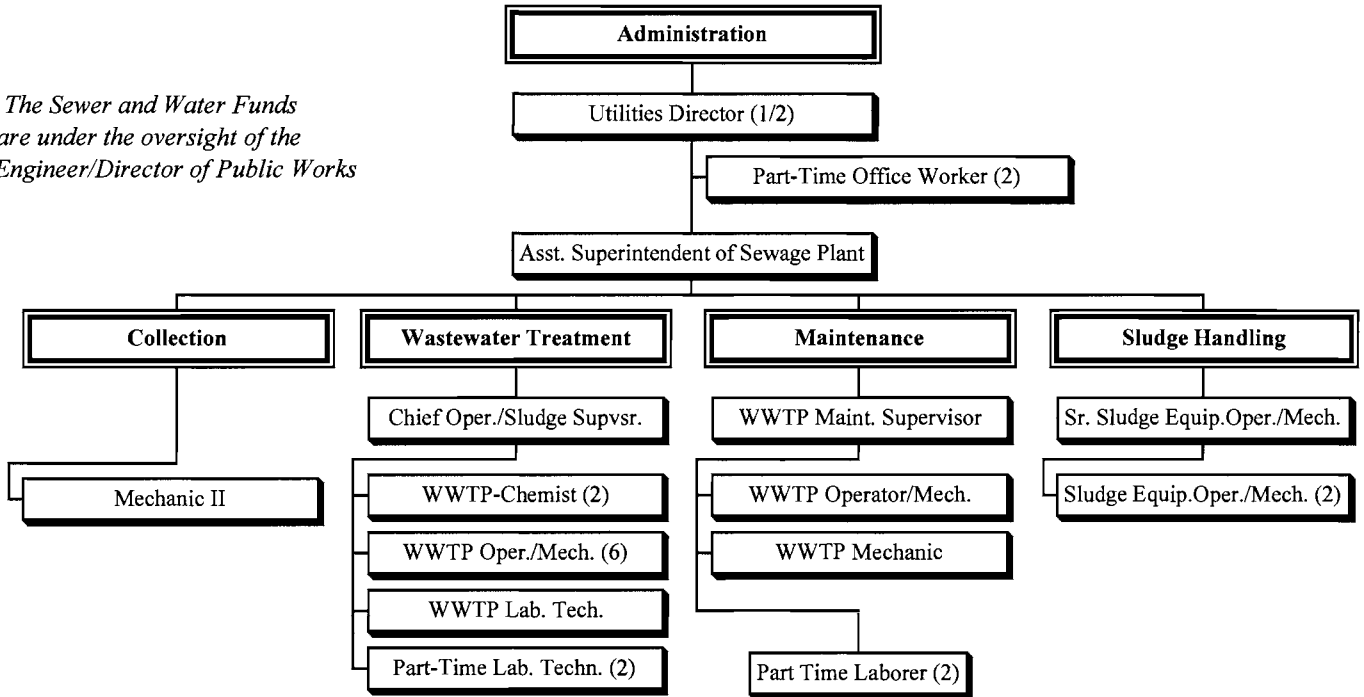
City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

Fund 590 Sewer Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
590-000-000-640.000 Laboratory Services	28,910	14,050	30,000	20,000	20,000	20,000
590-000-000-640.001 I.P.P. Monitoring	24,123	17,217	5,000	10,000	15,000	15,000
590-000-000-650.010 Utility Billing	2,036,874	1,961,282	2,060,000	2,060,000	2,142,400	2,142,400
590-000-000-650.020 Utility Billing-Prison	646,815	659,212	712,000	650,000	650,000	650,000
590-000-000-650.030 Utility Bill.-Summit	1,100,947	887,982	1,072,000	975,000	975,000	975,000
590-000-000-650.040 Utility Bill.-Spring Arbor	301,372	242,184	298,000	265,000	265,000	265,000
590-000-000-650.050 Utility Bill.-Napoleon	39,536	29,237	43,000	32,000	32,000	32,000
590-000-000-650.060 Utility Bill.-Blackman	880,009	687,468	870,000	850,000	850,000	850,000
590-000-000-650.061 Sewer Maint.-Blackman	3,716	3,323	1,000	5,000	5,000	5,000
590-000-000-650.062 Out Of City Account	128,973	120,277	126,000	120,000	120,000	120,000
590-000-000-650.070 Utility Bill.-Rives	0	4,297	4,500	4,500	4,500	4,500
590-000-000-662.000 Penalties	51,178	50,438	52,000	52,000	52,000	52,000
590-000-000-664.000 Interest	88,557	39,745	45,000	31,000	31,000	31,000
590-000-000-685.677 Insurance Refund-W/C	0	29,724	27,750	28,600	0	0
590-000-000-698.000 Miscellaneous	34,743	6,991	16,000	10,000	10,000	10,000
Total Revenues	5,365,753	4,753,427	5,362,250	5,113,100	5,171,900	5,171,900

City of Jackson Sewer Fund Activity Personnel Chart

*The Sewer and Water Funds
are under the oversight of the
City Engineer/Director of Public Works*



City of Jackson
Fiscal Year 2011/12 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 2011/12 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 549 Collection

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
590-549-000-706.000 Salaries and Wages	45,268	38,230	42,943	48,965	45,737	45,737
590-549-000-709.000 Overtime	2,723	1,169	2,182	2,226	2,252	2,252
590-549-000-715.000 Employers FICA	3,829	2,850	2,917	3,680	3,671	3,671
590-549-000-719.000 Health Insurance	5,067	10,440	13,026	14,317	10,909	10,909
590-549-000-719.678 RX Drug Insurance	765	2,008	2,871	3,202	3,158	3,158
590-549-000-719.679 Health Insurance Deductible	0	0	0	0	6,000	6,000
590-549-000-722.000 Pension-General	3,068	2,358	3,153	3,508	3,524	3,524
590-549-000-724.000 Unemployment Comp.	108	288	180	180	366	366
590-549-000-724.001 Workers Compensation	622	445	560	595	607	607
590-549-000-725.000 Other Fringe Benefits	299	289	1,049	1,150	1,043	1,043
	61,749	58,077	68,881	77,823	77,267	77,267
Material and Supplies:						
590-549-000-740.000 Operating Supplies	490	0	500	500	500	500
590-549-000-751.000 Gasoline	1,038	564	1,500	1,000	1,000	1,000
590-549-000-755.000 Safety Supplies	564	504	1,500	1,000	1,000	1,000
590-549-000-758.000 Laundry	160	0	300	365	365	365
590-549-000-778.000 Equipment Maint. Supplies	3,739	1,155	4,000	3,000	3,000	3,000
	5,991	2,223	7,800	5,865	5,865	5,865
Contractual and Other:						
590-549-000-818.000 Contractual Services	0	1,609	5,000	5,000	5,000	5,000
590-549-000-818.006 Instrument Maintenance	416	611	2,000	2,000	2,000	2,000
590-549-000-818.258 GIS Services - MIS	43,540	36,561	37,122	41,836	38,588	38,588
590-549-000-850.000 Communications	3,327	1,451	5,000	4,000	5,000	5,000
590-549-000-914.000 Insurance	3,885	4,064	4,125	4,081	4,081	4,081
590-549-000-920.000 Utilities	30,391	26,472	32,000	32,000	33,600	33,600
590-549-000-930.000 Repairs & Maintenance	4,221	9,688	20,000	15,000	15,000	15,000
590-549-000-938.404 Sewer Maintenance-DPS	493,519	463,422	495,450	491,432	517,165	517,165
590-549-000-939.000 Vehicle Maintenance	0	175	2,000	2,000	2,000	2,000
590-549-000-941.000 Rentals	0	0	1,000	1,000	1,000	1,000
590-549-000-963.000 Miscellaneous	0	997	50,000	0	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
	1,265,599	1,231,350	1,339,997	1,284,649	1,359,734	1,359,734
Collection	1,333,339	1,291,650	1,416,678	1,368,337	1,442,866	1,442,866

City of Jackson
Fiscal Year 2011/12 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		111,182
010	Chief Operator/Sludge Supervisor	1		55,208
306	WWTP-Laboratory Technician	1		40,196
306	WWTP Operator/Mechanic	6		261,574
PT	Part Time - Lab Technician		2	29,862
Activity Total		10	2	498,022

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 550 Wastewater Treatment

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
590-550-000-702.000 Termination Pay	0	13,172	0	0	0	0
590-550-000-706.000 Salaries and Wages	461,068	454,090	450,369	430,000	468,160	468,160
590-550-000-707.000 Wages-Temporary	33,207	30,129	32,301	27,000	29,862	29,862
590-550-000-709.000 Overtime	33,357	30,333	35,487	38,740	42,851	42,851
590-550-000-715.000 Employers FICA	39,540	39,993	39,640	39,300	41,376	41,376
590-550-000-719.000 Health Insurance	98,393	104,881	101,865	116,402	88,082	88,082
590-550-000-719.678 RX Drug Insurance	21,548	18,819	20,468	24,564	25,496	25,496
590-550-000-719.679 Health Insurance Deductible	4,465	0	0	0	54,000	54,000
590-550-000-722.000 Pension-General	34,736	37,078	40,181	42,726	39,255	39,255
590-550-000-724.000 Unemployment Comp.	1,295	2,391	2,160	1,800	4,392	4,392
590-550-000-724.001 Workers Compensation	7,476	7,519	7,619	7,326	7,280	7,280
590-550-000-725.000 Other Fringe Benefits	1,965	878	10,472	10,472	10,068	10,068
	<u>737,050</u>	<u>739,283</u>	<u>740,562</u>	<u>738,330</u>	<u>810,822</u>	<u>810,822</u>
Material and Supplies:						
590-550-000-740.000 Operating Supplies	5,536	3,642	5,000	5,000	5,000	5,000
590-550-000-743.000 Chemicals	150,965	190,182	230,000	200,000	206,000	206,000
590-550-000-748.000 Laboratory Supplies	20,401	25,123	25,000	15,000	20,000	20,000
590-550-000-751.000 Gasoline	2,117	2,167	2,500	2,500	2,500	2,500
590-550-000-755.000 Safety Supplies	6,533	7,095	7,000	7,522	7,000	7,000
590-550-000-758.000 Laundry	2,971	3,441	3,000	3,000	3,650	3,650
	<u>188,523</u>	<u>231,650</u>	<u>272,500</u>	<u>233,022</u>	<u>244,150</u>	<u>244,150</u>
Contractual and Other:						
590-550-000-719.001 Health Insurance-Retirees	-71	10,829	20,000	20,504	22,658	22,658
590-550-000-816.000 Industrial Pretreatmt Prog.	64,904	42,976	80,000	50,000	80,000	80,000
590-550-000-818.000 Contractual Services	16,066	21,571	25,000	25,000	25,000	25,000
590-550-000-850.000 Communications	3,786	1,888	6,000	5,000	5,000	5,000
590-550-000-920.000 Utilities	438,175	427,806	475,000	465,000	493,000	493,000
590-550-000-933.000 Equipment Maintenance	2,546	370	2,000	2,000	2,000	2,000
590-550-000-939.000 Vehicle Maintenance	2,108	1,685	2,000	2,000	2,000	2,000
590-550-000-999.406 Cont.-Equip. Replacemt Fd.	132,250	132,250	132,250	132,250	132,250	132,250
	<u>659,764</u>	<u>639,375</u>	<u>742,250</u>	<u>701,754</u>	<u>761,908</u>	<u>761,908</u>
Wastewater Treatment	<u>1,585,337</u>	<u>1,610,308</u>	<u>1,755,312</u>	<u>1,673,106</u>	<u>1,816,880</u>	<u>1,816,880</u>

City of Jackson
Fiscal Year 2011/12 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 Supervisor	1		55,593
305	WWTP Mechanic	1		44,304
306	WWTP Operator/Mechanic	1		47,538
PT	Part Time - Laborer		2	
Activity Total		3	2	147,435

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 551 Maintenance

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
590-551-000-706.000	Salaries and Wages	141,633	143,871	140,524	137,691	147,435
590-551-000-707.000	Wages-Temporary	18,435	10,764	20,077	0	0
590-551-000-709.000	Overtime	5,213	6,434	5,544	10,046	9,476
590-551-000-715.000	Employers FICA	12,542	12,351	11,175	12,362	12,003
590-551-000-719.000	Health Insurance	27,245	32,282	31,914	35,696	24,647
590-551-000-719.678	RX Drug Insurance	6,932	5,933	6,474	7,221	7,122
590-551-000-719.679	Health Insurance Deductible	3,091	0	0	0	15,000
590-551-000-722.000	Pension-General	10,345	11,559	12,080	13,765	13,400
590-551-000-724.000	Unemployment Comp.	431	584	900	540	1,098
590-551-000-724.001	Workers Compensation	2,560	2,450	2,170	2,320	2,307
590-551-000-725.000	Other Fringe Benefits	699	425	3,161	3,161	3,178
		<u>229,126</u>	<u>226,653</u>	<u>234,019</u>	<u>222,802</u>	<u>235,666</u>
Material and Supplies:						
590-551-000-740.000	Operating Supplies	2,203	1,874	2,500	2,500	2,575
590-551-000-751.000	Gasoline	1,127	3,501	2,500	4,200	3,000
590-551-000-751.001	Lubricants	850	679	2,000	2,000	2,060
590-551-000-755.000	Safety Supplies	1,805	1,443	2,500	2,500	2,575
590-551-000-758.000	Laundry	1,075	655	1,000	1,096	1,129
590-551-000-776.000	Custodial Supplies	381	414	500	635	655
590-551-000-778.000	Equipment Maint Supplies	46,407	43,075	40,000	30,000	30,900
590-551-000-778.001	Electrical Supplies	16,692	10,986	15,000	15,000	15,450
		<u>70,540</u>	<u>62,627</u>	<u>66,000</u>	<u>57,931</u>	<u>58,344</u>
Contractual and Other:						
590-551-000-818.000	Contractual Services	9,032	11,798	12,000	15,000	12,360
590-551-000-818.005	Cont.Serv.-Grounds Maint.	20,350	31,521	20,000	18,000	20,600
590-551-000-818.006	Instrument Maintenance	26,144	18,778	30,000	20,000	20,600
590-551-000-914.000	Insurance	57,617	60,279	61,183	60,530	60,530
590-551-000-930.000	Repairs & Maintenance	41,521	52,192	50,000	35,000	51,500
590-551-000-931.000	Building Maintenance	22,453	14,636	20,000	10,000	15,000
590-551-000-938.000	Grounds Maintenance	2,850	8,828	15,000	10,000	12,360
590-551-000-939.000	Vehicle Maintenance	1,509	0	2,000	1,000	2,000
590-551-000-941.000	Rentals	105	54	1,000	1,000	1,000
590-551-000-956.001	Contingency	251	260	400	400	400
590-551-000-999.406	Cont.-Equip. Replacement Fd.	312,700	312,700	312,700	312,700	312,700
		<u>494,532</u>	<u>511,046</u>	<u>524,283</u>	<u>483,630</u>	<u>509,050</u>
Maintenance		<u>794,198</u>	<u>800,326</u>	<u>824,302</u>	<u>764,363</u>	<u>803,060</u>

City of Jackson
Fiscal Year 2011/12 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		69,270
306	Sr. Sludge Equipment Operator/Mechanic	1		46,676
	Activity Total	3		115,946

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 553 Sludge Handling

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
590-553-000-702.000 Termination Pay	0	7,943	0	0	10,600	10,600
590-553-000-706.000 Salaries and Wages	116,810	116,887	120,897	95,618	115,946	115,946
590-553-000-709.000 Overtime	2,329	1,444	3,059	1,268	2,787	2,787
590-553-000-715.000 Employers FICA	9,019	9,031	9,483	9,520	9,084	9,084
590-553-000-719.000 Health Insurance	30,350	30,080	30,846	54,902	30,303	30,303
590-553-000-719.678 RX Drug Insurance	5,601	5,491	6,160	6,754	8,784	8,784
590-553-000-719.679 Health Insurance Deductible	0	0	0	0	18,000	18,000
590-553-000-722.000 Pension-General	8,393	9,088	10,251	9,189	6,993	6,993
590-553-000-724.000 Unemployment Comp.	351	540	540	540	1,098	1,098
590-553-000-724.001 Workers Compensation	1,728	1,728	1,821	1,817	1,746	1,746
590-553-000-725.000 Other Fringe Benefits	387	733	3,222	3,200	3,123	3,123
	<u>174,968</u>	<u>182,965</u>	<u>186,279</u>	<u>182,808</u>	<u>208,464</u>	<u>208,464</u>
Material and Supplies:						
590-553-000-740.000 Operating Supplies	825	902	1,000	1,000	1,030	1,030
590-553-000-748.000 Laboratory Supplies	0	0	2,500	500	1,000	1,000
590-553-000-751.000 Gasoline	9,774	8,067	12,000	8,000	12,000	12,000
590-553-000-755.000 Safety Supplies	455	1,195	1,500	1,751	1,500	1,500
590-553-000-758.000 Laundry	231	75	1,000	1,000	1,000	1,000
590-553-000-778.000 Equipment Maint. Supplies	3,857	1,795	4,000	4,000	4,120	4,120
	<u>15,142</u>	<u>12,034</u>	<u>22,000</u>	<u>16,251</u>	<u>20,650</u>	<u>20,650</u>
Contractual and Other:						
590-553-000-719.001 Health Insurance-Retirees	6,243	7,130	7,000	8,214	44,610	44,610
590-553-000-818.000 Contractual Services	176,234	201,004	225,000	250,000	257,000	257,000
590-553-000-914.000 Insurance	3,236	3,386	3,437	3,401	3,401	3,401
590-553-000-921.000 Utilities-Gas	59,828	51,347	65,000	55,000	57,750	57,750
590-553-000-933.000 Equipment Maintenance	2,308	2,187	5,000	5,700	5,000	5,000
590-553-000-939.000 Vehicle Maintenance	6,822	7,329	7,000	5,000	5,000	5,000
590-553-000-939.001 Vehicle Maint. Serv.	4,076	717	7,000	4,000	5,000	5,000
590-553-000-941.000 Rentals	0	0	1,000	500	500	500
590-553-000-999.406 Cont.-Equip. Replacement Fd.	134,750	134,750	134,750	134,750	134,750	134,750
	<u>393,497</u>	<u>407,850</u>	<u>455,187</u>	<u>466,565</u>	<u>513,011</u>	<u>513,011</u>
Sludge Handling	<u>583,607</u>	<u>602,849</u>	<u>663,466</u>	<u>665,624</u>	<u>742,125</u>	<u>742,125</u>

City of Jackson
Fiscal Year 2011/12 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		66,679
PT	Part Time - Office Worker		2	8,445
		1	2	75,124
Add:	Retirees Health Insurance Stipends			1,710
	City Engineer/Dir. of PW (10%)			9,554
	Utilities Director (50%)			42,879
	Public Works Assistant (10%)			5,414
	Activity Total			134,681

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 554 Administration

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
590-554-000-702.000	0	39,310	0	0	0	0
590-554-000-706.000	153,519	130,919	136,027	97,235	126,236	126,236
590-554-000-707.000	6,184	6,534	8,700	6,065	8,445	8,445
590-554-000-715.000	11,905	14,910	11,072	8,279	9,657	9,657
590-554-000-719.000	15,180	18,962	18,813	16,654	16,526	16,526
590-554-000-719.678	5,232	3,239	3,603	3,905	4,788	4,788
590-554-000-719.679	4,465	0	0	0	9,900	9,900
590-554-000-722.000	10,721	11,623	11,249	7,766	10,634	10,634
590-554-000-724.000	270	420	540	854	989	989
590-554-000-724.001	2,228	2,803	2,012	1,350	1,727	1,727
590-554-000-725.000	504	359	2,119	2,700	1,768	1,768
	<u>210,208</u>	<u>229,079</u>	<u>194,135</u>	<u>144,808</u>	<u>190,670</u>	<u>190,670</u>
Material and Supplies:						
590-554-000-726.000	2,740	2,895	2,500	2,500	2,575	2,575
590-554-000-740.000	2,070	1,172	2,500	2,000	2,575	2,575
	<u>4,810</u>	<u>4,067</u>	<u>5,000</u>	<u>4,500</u>	<u>5,150</u>	<u>5,150</u>
Contractual and Other:						
590-554-000-719.001	0	0	7,000	7,302	7,712	7,712
590-554-000-808.000	4,763	4,110	4,200	4,221	4,221	4,221
590-554-000-817.000	23,627	11,134	25,000	15,000	15,000	15,000
590-554-000-818.000	349	349	1,000	500	500	500
590-554-000-853.000	5,260	5,245	5,000	6,200	6,386	6,386
590-554-000-861.000	1,378	575	1,400	220	200	200
590-554-000-873.000	235	0	200	0	200	200
590-554-000-880.000	25,000	50,076	50,000	58,000	58,000	58,000
590-554-000-902.000	694	234	4,000	2,000	2,000	2,000
590-554-000-930.000	3,711	34	3,000	2,000	2,000	2,000
590-554-000-958.000	657	186	400	400	600	600
590-554-000-960.000	2,551	400	1,500	1,500	1,500	1,500
590-554-000-962.000	0	0	0	0	0	0
590-554-000-965.101	253,288	255,458	260,000	255,458	255,458	255,458
590-554-000-999.591	184,459	193,551	211,511	220,488	207,211	207,211
	<u>505,972</u>	<u>521,352</u>	<u>574,211</u>	<u>573,289</u>	<u>560,988</u>	<u>560,988</u>
Capital Outlay :						
590-554-000-971.000	937,258	910,702	780,000	910,702	910,702	910,702
590-554-000-971.001	67,766	67,766	70,000	67,766	67,766	67,766
590-554-000-971.002	278,630	278,630	280,000	278,630	278,630	278,630
	<u>1,283,654</u>	<u>1,257,098</u>	<u>1,130,000</u>	<u>1,257,098</u>	<u>1,257,098</u>	<u>1,257,098</u>
Debt Service:						
590-554-000-995.000	34,150	30,438	26,669	22,863	22,863	22,863
590-554-000-996.000	275	413	1,000	1,000	1,000	1,000
	<u>34,425</u>	<u>30,851</u>	<u>27,669</u>	<u>23,863</u>	<u>23,863</u>	<u>23,863</u>
Administration	<u>2,039,069</u>	<u>2,042,447</u>	<u>1,931,015</u>	<u>2,003,558</u>	<u>2,037,769</u>	<u>2,037,769</u>

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 590 Sewer Fund
Dept 555 Capital Acquisitions

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Capital Outlay:						
590-555-000-982.006 Treatment Plant	0	105,092	100,000	100,000	100,000	100,000
	0	105,092	100,000	100,000	100,000	100,000
Capital Acquisitions	0	105,092	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.

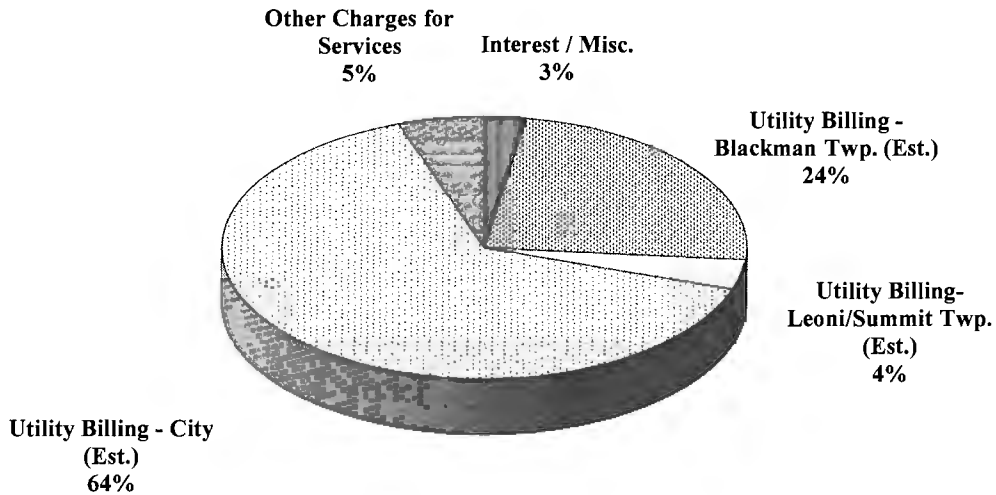
CHARACTER - The revenues generated from the Water system must be set aside as collected in accounts as designated by existing revenue bond ordinances. These revenues are pledged for the specific purposes and transferred in a manner specified by those ordinances.

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.

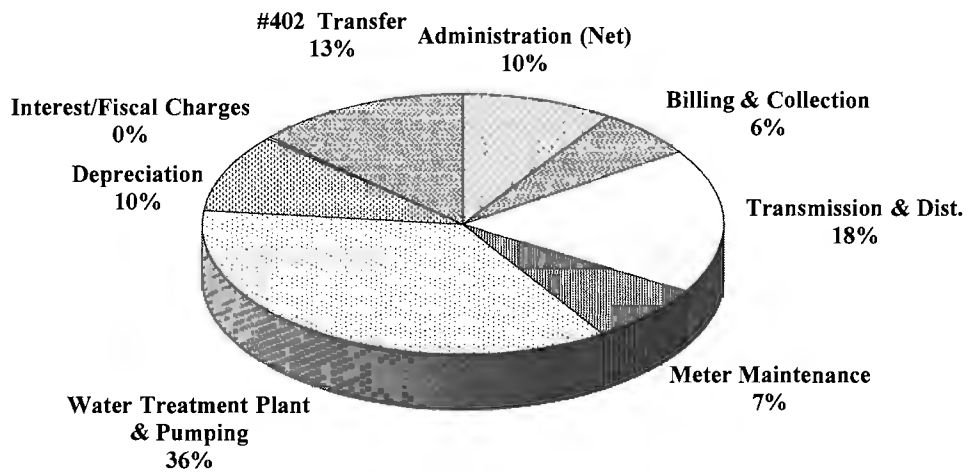
AUTHORITY - This Fund was established in fiscal year 1936/37 and meets the requirements of Ordinance No. 439 of the City of Jackson.

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Water Fund

Revenues



Expenses



City of Jackson
Fiscal Year 2011/12 Adopted Budget
Water Fund
Estimated Changes in Cash Flow

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues:						
Charges For Goods & Services	5,921,576	5,822,336	5,910,017	6,181,917	6,370,069	6,370,069
Interest & Rents	93,895	28,213	30,000	29,000	30,000	30,000
Contributions From Other Funds	184,459	193,551	211,511	220,488	253,258	253,258
Miscellaneous	135,314	179,404	186,300	181,350	142,000	142,000
	<u>6,335,244</u>	<u>6,223,504</u>	<u>6,337,828</u>	<u>6,612,755</u>	<u>6,795,327</u>	<u>6,795,327</u>
Expenses:						
Administrative & General	3,352,374	2,770,662	2,595,315	2,563,435	2,455,116	2,455,116
Billing & Collection	368,919	387,103	423,021	440,976	460,468	460,468
Transmission & Distribution	804,387	863,195	1,304,367	1,197,474	1,344,907	1,344,907
Meter Maintenance	474,844	460,898	509,221	550,278	549,539	549,539
Water Treatment Plant & Pumping	2,496,586	1,920,368	2,512,359	2,344,341	2,681,530	2,681,530
	<u>7,497,110</u>	<u>6,402,226</u>	<u>7,344,283</u>	<u>7,096,504</u>	<u>7,491,560</u>	<u>7,491,560</u>
Revenues Over (Under) Expenses			(1,006,455)	(483,749)	(696,233)	(696,233)
Add: Depreciation			744,105	727,376	727,376	727,376
Less: Bond Principal Payments			(512,000)	(512,000)	(266,000)	(266,000)
Estimated Change in Working Capital			(774,350)	(268,373)	(234,857)	(234,857)
Estimated Working Capital (Unreserved) - Beginning of Year			<u>2,558,636</u>	<u>2,558,636</u>	<u>2,290,263</u>	<u>2,290,263</u>
Estimated Working Capital (Unreserved) - End of Year			<u><u>1,784,286</u></u>	<u><u>2,290,263</u></u>	<u><u>2,055,406</u></u>	<u><u>2,055,406</u></u>

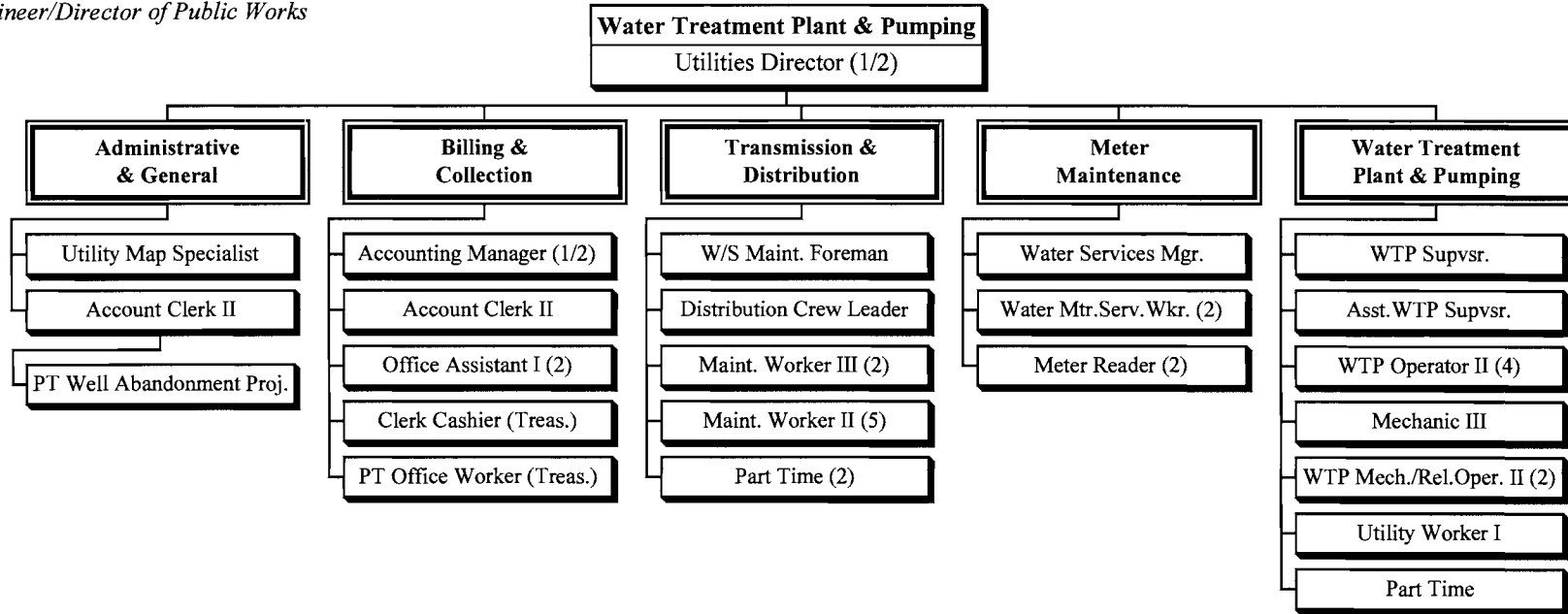
City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

Fund 591 Water Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
591-000-000-631.001 Turn On Charge	34,440	36,738	35,000	47,000	47,000	47,000
591-000-000-631.003 Water Service Repairs	0	5,437	1,545	1,500	1,500	1,500
591-000-000-631.004 Overtime Service Calls	3,650	2,906	4,120	3,000	3,000	3,000
591-000-000-632.002 Work Order Sewer Repairs	-150	0	0	0	0	0
591-000-000-632.003 Meter Shop	18,011	11,811	12,500	10,000	10,000	10,000
591-000-000-632.004 Time/Materials-City Depts.	1,819	4,746	4,120	4,000	4,000	4,000
591-000-000-632.005 Time/Materials-Others	6,622	13,536	12,360	15,000	15,000	15,000
591-000-000-642.002 Bulk Water Sale	10,946	11,840	12,000	10,000	10,000	10,000
591-000-000-642.003 Material Sold	3,018	2,181	1,000	1,000	1,000	1,000
591-000-000-642.004 Sale Of Scrap	2,225	2,506	3,000	2,000	2,000	2,000
591-000-000-649.000 Police Auction	1,935	8,810	0	0	0	0
591-000-000-650.001 New Water & Sewer Service	28,237	13,489	20,600	15,000	15,000	15,000
591-000-000-650.002 Hydrant Meter Use	4,791	1,000	4,120	4,000	4,000	4,000
591-000-000-650.010 Utility Billing	6,076,349	5,947,864	6,076,349	6,324,543	6,519,149	6,519,149
591-000-000-651.010 Utility Billing - NSF Fees	402	440	400	500	500	500
591-000-000-653.003 Billing Adjustments - Blackmar	-266,697	-230,127	-275,010	-253,546	-260,000	-260,000
591-000-000-653.004 Billing Adjustments - Leoni	-2,087	-2,031	-2,087	-2,080	-2,080	-2,080
591-000-000-662.000 Penalties	128,840	120,523	140,000	135,000	140,000	140,000
591-000-000-664.000 Interest	93,895	28,213	30,000	29,000	30,000	30,000
591-000-000-673.000 Sale of Fixed Assets	0	12,190	0	0	0	0
591-000-000-685.000 Insurance Refund	0	0	0	0	0	0
591-000-000-685.677 Insurance Refund-W/C	0	47,945	44,300	44,350	0	0
591-000-000-698.000 Miscellaneous	4,539	2,126	2,000	2,000	2,000	2,000
591-000-000-699.589 Cont.-Storm Wtr Utilty Fd	0	0	0	0	46,047	46,047
591-000-000-699.590 Cont.-Sewer Fund	184,459	193,551	211,511	220,488	207,211	207,211
Total Revenues	6,335,244	6,235,694	6,337,828	6,612,755	6,795,327	6,795,327

City of Jackson Water Fund Activity Personnel Chart

*The Sewer and Water Funds
are under the oversight of the
City Engineer/Director of Public Works*



City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 556 Administrative & General

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
591-556-000-702.000	18,145	17,743	0	8,868	0	0
591-556-000-706.000	300,542	216,604	267,500	267,500	138,591	138,591
591-556-000-707.000	0	0	20,000	0	20,000	20,000
591-556-000-709.000	1,073	197	1,850	1,850	500	500
591-556-000-715.000	25,281	16,106	22,111	21,284	12,179	12,179
591-556-000-719.000	47,948	31,181	46,638	46,638	18,263	18,263
591-556-000-719.678	10,045	4,972	8,589	8,589	5,268	5,268
591-556-000-719.679	2,770	0	0	0	11,100	11,100
591-556-000-722.000	22,306	14,619	21,406	23,760	10,192	10,192
591-556-000-724.000	875	675	1,080	1,080	1,245	1,245
591-556-000-724.001	2,713	1,482	2,144	2,144	793	793
591-556-000-725.000	2,264	2,064	5,077	5,077	2,595	2,595
	433,962	305,643	396,395	386,790	220,726	220,726
Material and Supplies:						
591-556-000-726.000	4,442	2,223	4,138	4,138	4,138	4,138
591-556-000-751.000	1,260	292	2,000	1,000	2,200	2,200
591-556-000-755.000	4,862	3,106	7,214	5,000	5,000	5,000
591-556-000-760.000	0	7	100	100	100	100
591-556-000-776.000	221	399	412	500	425	425
	10,785	6,027	13,864	10,738	11,863	11,863
Contractual and Other:						
591-556-000-719.001	33,368	45,783	55,307	36,306	40,152	40,152
591-556-000-808.000	2,572	2,479	2,600	2,479	2,158	2,158
591-556-000-818.000	48,204	11,240	25,000	25,000	25,000	25,000
591-556-000-851.000	4,419	8,076	9,476	3,476	3,580	3,580
591-556-000-853.000	1,968	1,411	4,481	2,000	2,000	2,000
591-556-000-873.000	1,031	91	500	500	500	500
591-556-000-880.000	25,000	50,000	50,000	58,000	58,000	58,000
591-556-000-900.000	9,848	5,740	14,755	10,000	10,000	10,000
591-556-000-914.000	54,031	54,814	55,636	55,265	55,265	55,265
591-556-000-914.001	0	2,054	5,000	10,000	10,000	10,000
591-556-000-921.000	2,638	2,801	3,200	3,200	3,200	3,200
591-556-000-922.000	1,666	1,379	2,000	2,000	2,000	2,000
591-556-000-923.000	136	134	160	160	160	160
591-556-000-931.000	352	921	1,327	1,327	1,500	1,500
591-556-000-934.000	640	426	3,700	2,200	2,200	2,200
591-556-000-939.000	641	805	1,000	1,000	1,000	1,000
591-556-000-958.000	3,555	349	200	200	400	400
591-556-000-960.000	1,796	841	1,000	1,000	1,000	1,000
591-556-000-962.000	0	12,809	5,000	12,809	12,809	12,809
591-556-000-965.101	164,047	231,025	235,000	235,000	235,000	235,000
591-556-000-966.000	0	0	0	5,000	5,000	5,000
591-556-000-967.000	0	0	0	6,000	6,000	6,000
591-556-000-999.402	1,700,000	1,260,000	940,000	940,000	1,000,000	1,000,000
	2,055,912	1,693,178	1,415,342	1,412,922	1,476,924	1,476,924

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Capital Outlay:						
591-556-000-971.000 Depreciation	744,105	727,376	744,105	727,376	727,376	727,376
	<u>744,105</u>	<u>727,376</u>	<u>744,105</u>	<u>727,376</u>	<u>727,376</u>	<u>727,376</u>
Debt Service:						
591-556-000-995.000 Interest	107,310	38,438	25,309	25,309	17,927	17,927
591-556-000-996.000 Paying Agent Fees	300	0	300	300	300	300
	<u>107,610</u>	<u>38,438</u>	<u>25,609</u>	<u>25,609</u>	<u>18,227</u>	<u>18,227</u>
Administrative & General	<u>3,352,374</u>	<u>2,770,662</u>	<u>2,595,315</u>	<u>2,563,435</u>	<u>2,455,116</u>	<u>2,455,116</u>

City of Jackson
Fiscal Year 2011/12 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		44,474
309	Utility Map Specialist	1		50,404
PT	Temp - (Well Abandmt. Project)		1	20,000
	Activity Total	<u>2</u>	<u>1</u>	<u>114,878</u>
Add:	Retiree Health Insurance Stipends			19,850
	City Engineer/Dir. of PW (10%)			9,554
	Public Works Assistant (10%)			5,414
	DPW Office Assistant II (20%)			8,895
				<u><u>158,591</u></u>

City of Jackson
Fiscal Year 2011/12 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		65,604
303	Office Assistant I	2		82,388
303	Clerk Cashier (Treas.)	1		40,194
305	Account Clerk II	1		35,877
PT	Part Time - Office Worker (Treas.)		1	14,681
		5	1	238,744
Less: Allocation of 30% Accounting Manager To 641-440				-19,681
Allocation of 20% Accounting Manager To 642-449				-13,121
Add: Retiree Health Insurance Stipends				1,200
				207,142

(Includes Overtime)

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 558 Billing & Collection

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
591-558-000-706.000 Salaries and Wages	178,643	187,173	176,937	176,937	189,461	189,461
591-558-000-707.000 Wages-Temporary	9,568	4,079	14,681	20,000	14,681	14,681
591-558-000-709.000 Overtime	959	321	4,000	3,000	3,000	3,000
591-558-000-715.000 Employers FICA	14,330	14,705	14,964	15,295	15,846	15,846
591-558-000-719.000 Health Insurance	42,833	49,465	51,326	52,396	41,617	41,617
591-558-000-719.678 RX Drug Insurance	9,428	9,751	10,938	11,000	12,031	12,031
591-558-000-719.679 Health Insurance Deductible	1,688	0	0	0	24,000	24,000
591-558-000-722.000 Pension-General	11,804	13,695	14,864	15,264	16,334	16,334
591-558-000-724.000 Unemployment Comp.	973	1,206	990	975	2,013	2,013
591-558-000-724.001 Workers Compensation	408	395	273	450	289	289
591-558-000-725.000 Other Fringe Benefits	759	708	4,427	4,000	4,673	4,673
	<u>271,393</u>	<u>281,498</u>	<u>293,400</u>	<u>299,317</u>	<u>323,945</u>	<u>323,945</u>
Material and Supplies:						
591-558-000-726.000 Office Supplies	8,843	5,968	12,846	11,825	12,846	12,846
591-558-000-730.000 Postage	20,194	20,214	26,000	26,000	27,000	27,000
591-558-000-776.000 Custodial Supplies	132	0	300	300	300	300
	<u>29,169</u>	<u>26,182</u>	<u>39,146</u>	<u>38,125</u>	<u>40,146</u>	<u>40,146</u>
Contractual and Other:						
591-558-000-719.001 Health Insurance-Retirees	3,310	3,992	4,391	4,391	4,440	4,440
591-558-000-808.000 Audit Fees	2,572	2,479	2,600	2,479	2,158	2,158
591-558-000-810.000 EPAY Costs	4,000	4,000	4,000	4,000	4,000	4,000
591-558-000-818.000 Contractual Services	11,250	14,587	12,825	30,895	17,375	17,375
591-558-000-853.000 Telephone	501	479	2,500	1,000	1,100	1,100
591-558-000-873.000 Travel	51	0	100	100	100	100
591-558-000-900.000 Printing & Publishing	0	1,607	2,500	2,500	2,500	2,500
591-558-000-914.000 Insurance	5,343	5,420	5,501	5,466	5,466	5,466
591-558-000-921.000 Utilities-Gas	962	493	2,122	2,000	2,000	2,000
591-558-000-922.000 Utilities-Electricity	995	1,307	1,910	1,400	1,500	1,500
591-558-000-923.000 Utilities-Water	18	6	100	100	100	100
591-558-000-931.000 Building Maintenance	0	0	546	550	567	567
591-558-000-934.000 Office Equipment Maintenance	3,475	2,283	11,380	7,753	7,971	7,971
591-558-000-946.000 Office Equipment Rental	176	159	1,500	1,000	1,000	1,000
591-558-000-960.000 Education & Training	519	0	500	500	500	500
591-558-000-962.000 Uncollectible Accounts	0	25	0	100	100	100
591-558-000-965.101 Admin.-General Fund	34,808	34,521	35,000	35,000	35,000	35,000
	<u>67,980</u>	<u>71,358</u>	<u>87,475</u>	<u>99,234</u>	<u>85,877</u>	<u>85,877</u>
Capital Outlay:						
591-558-000-983.000 Office Equipment	377	3,440	3,000	3,400	9,500	9,500
591-558-000-984.000 Software	0	4,625	0	900	1,000	1,000
	<u>377</u>	<u>8,065</u>	<u>3,000</u>	<u>4,300</u>	<u>10,500</u>	<u>10,500</u>
Billing & Collection	<u>368,919</u>	<u>387,103</u>	<u>423,021</u>	<u>440,976</u>	<u>460,468</u>	<u>460,468</u>

City of Jackson
Fiscal Year 2011/12 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		53,788
305	Maintenance Worker II	5		200,771
306	Maintenance Worker III	2		93,710
307	Distribution Crew Leader	1		49,632
PT	Part Time		2	24,000
Activity Total		9	2	421,901
Add:	Allocation of Maintenance Worker II (50%) From 641-440			21,402
	Retiree Health Insurance Stipends			5,760
				449,063

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 560 Transmission & Distribution

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
591-560-000-702.000	Termination Pay	22,050	0	0	0	0
591-560-000-706.000	Salaries and Wages	353,758	320,939	394,078	394,078	425,063
591-560-000-707.000	Wages-Temporary	14,535	28,712	24,000	10,000	24,000
591-560-000-709.000	Overtime	19,410	12,731	46,390	40,000	50,850
591-560-000-715.000	Employers FICA	31,345	27,601	35,556	33,972	38,029
591-560-000-719.000	Health Insurance	82,996	85,432	118,645	118,645	94,344
591-560-000-719.678	RX Drug Insurance	17,081	15,730	25,189	25,189	27,304
591-560-000-719.679	Health Insurance Deductible	1,605	0	0	0	54,000
591-560-000-722.000	Pension-General	26,196	25,098	35,745	36,578	39,546
591-560-000-724.000	Unemployment Comp.	956	1,504	1,890	1,890	3,843
591-560-000-724.001	Workers Compensation	6,661	5,818	7,746	8,001	8,291
591-560-000-725.000	Other Fringe Benefits	2,291	359	9,665	8,000	10212
		578,884	523,924	698,904	676,353	775,482
Material and Supplies:						
591-560-000-740.000	Operating Supplies	18,892	8,974	21,000	30,000	20,000
591-560-000-751.000	Gasoline	19,764	18,372	35,000	25,000	30,000
591-560-000-758.000	Laundry	2,466	2,036	3,500	3,000	3,000
591-560-000-759.000	Small Tools	5,281	4,083	7,957	7,957	7,957
591-560-000-781.000	Valve-Hydrant Supplies	32,718	87,228	134,930	134,000	150,000
		79,121	120,693	202,387	199,957	210,957
Contractual and Other:						
591-560-000-719.001	Health Insurance-Retirees	10,397	17,410	19,516	19,014	26,268
591-560-000-818.000	Contractual Services	15,703	72,022	119,000	110,000	120,000
591-560-000-853.000	Telephone	1,494	1,318	3,000	1,500	1,500
591-560-000-873.000	Travel	13	22	50	50	50
591-560-000-921.000	Utilities-Gas	2,596	4,685	5,700	5,000	5,000
591-560-000-922.000	Utilities-Electricity	2,208	1,747	4,000	2,500	2,500
591-560-000-923.000	Utilities-Water	132	130	260	200	250
591-560-000-931.000	Building Maintenance	1,691	251	2,500	4,000	4,000
591-560-000-933.000	Equipment Maintenance	7,398	2,562	16,000	10,000	15,000
591-560-000-936.000	Pavement Repairs	70,751	88,538	170,000	120,000	130,000
591-560-000-936.001	Main Breaks	50	85	350	0	0
591-560-000-939.000	Vehicle Maintenance	32,231	29,398	61,000	40,000	45,000
591-560-000-943.000	Equipment Rental	0	0	0	200	200
591-560-000-960.000	Education & Training	1,718	410	1,700	1,700	1,700
591-560-000-966.000	Public Works O/H	0	0	0	7,000	7,000
		146,382	218,578	403,076	321,164	358,468
Transmission & Distribution		804,387	863,195	1,304,367	1,197,474	1,344,907

City of Jackson
Fiscal Year 2011/12 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		63,203
304	Meter Reader	2		75,100
305	Water Meter Service Worker	2		88,948
Activity Total		5		227,251

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 564 Meter Maintenance

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
591-564-000-702.000 Termination Pay	0	2,109	0	8,516	0	0
591-564-000-706.000 Salaries and Wages	223,643	205,771	204,255	232,739	227,251	227,251
591-564-000-707.000 Wages-Temporary	0	467	0	500	0	0
591-564-000-709.000 Overtime	8,983	6,789	14,600	14,000	16,600	16,600
591-564-000-715.000 Employers FICA	17,611	16,438	16,767	19,565	18,654	18,654
591-564-000-719.000 Health Insurance	53,576	55,955	60,581	62,198	42,829	42,829
591-564-000-719.678 RX Drug Insurance	11,331	8,879	12,030	12,274	12,403	12,403
591-564-000-719.679 Health Insurance Deductible	1,545	0	0	0	27,000	27,000
591-564-000-722.000 Pension-General	16,347	16,396	18,124	21,799	20,824	20,824
591-564-000-724.000 Unemployment Comp.	678	928	900	1,000	1,830	1,830
591-564-000-724.001 Workers Compensation	3,744	3,513	3,404	4,176	3,601	3,601
591-564-000-725.000 Other Fringe Benefits	1,555	623	5,037	4,000	5,285	5,285
	339,013	317,868	335,698	380,767	376,277	376,277
Material and Supplies:						
591-564-000-726.000 Office Supplies	1,400	1,377	1,600	1,600	1,200	1,200
591-564-000-740.000 Operating Supplies	1,040	1,280	4,790	4,790	4,934	4,934
591-564-000-744.000 Uniform Allowance	619	788	1,432	1,400	1,475	1,475
591-564-000-751.000 Gasoline	9,612	9,620	18,000	12,000	14,000	14,000
591-564-000-758.000 Laundry	1,239	1,004	2,163	2,163	2,163	2,163
591-564-000-759.000 Small Tools	408	500	1,725	1,725	1,775	1,775
591-564-000-782.000 Materials	73,892	84,556	79,673	79,673	80,000	80,000
	88,210	99,125	109,383	103,351	105,547	105,547
Contractual and Other:						
591-564-000-719.001 Health Insurance-Retirees	16,967	19,451	21,396	21,416	22,152	22,152
591-564-000-818.000 Contractual Services	10,395	9,138	14,000	14,000	14,000	14,000
591-564-000-853.000 Telephone	1,122	1,242	2,200	1,700	1,800	1,800
591-564-000-873.000 Travel	0	0	100	100	100	100
591-564-000-921.000 Utilities-Gas	2,596	2,418	3,000	3,500	3,500	3,500
591-564-000-922.000 Utilities-Electricity	2,208	1,632	2,800	2,800	2,800	2,800
591-564-000-923.000 Utilities-Water	132	130	160	160	160	160
591-564-000-931.000 Building Maintenance	174	752	1,803	1,803	1,803	1,803
591-564-000-933.000 Equipment Maintenance	602	0	3,281	3,281	3,400	3,400
591-564-000-939.000 Vehicle Maintenance	12,801	9,012	14,000	14,000	14,500	14,500
591-564-000-960.000 Education & Training	624	130	1,400	1,400	1,500	1,500
591-564-000-966.000 Public Works O/H	0	0	0	2,000	2,000	2,000
	47,621	43,905	64,140	66,160	67,715	67,715
Meter Maintenance	474,844	460,898	509,221	550,278	549,539	549,539

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 591 Water Fund
Dept 565 Water Treatment Plant & Pumping

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
591-565-000-702.000 Termination Pay	309	13,756	0	0	0	0
591-565-000-706.000 Salaries and Wages	489,325	506,021	498,391	517,536	571,737	571,737
591-565-000-707.000 Wages-Temporary	13,952	2,606	18,000	18,000	18,000	18,000
591-565-000-709.000 Overtime	68,461	65,402	77,713	80,000	88,100	88,100
591-565-000-715.000 Employers FICA	43,525	44,601	45,448	47,089	51,853	51,853
591-565-000-719.000 Health Insurance	64,520	79,562	92,614	97,418	77,873	77,873
591-565-000-719.678 RX Drug Insurance	12,308	14,516	18,225	19,324	21,973	21,973
591-565-000-719.679 Health Insurance Deductible	793	0	0	0	45,000	45,000
591-565-000-722.000 Pension-General	39,181	43,577	47,392	50,769	56,089	56,089
591-565-000-724.000 Unemployment Comp.	1,256	1,834	1,980	3,528	4,209	4,209
591-565-000-724.001 Workers Compensation	9,241	9,391	9,992	10,612	11,473	11,473
591-565-000-725.000 Other Fringe Benefits	3,060	2,602	10,624	8,000	11,763	11,763
	745,931	783,868	820,379	852,276	958,070	958,070
Material and Supplies:						
591-565-000-740.000 Operating Supplies	1,752	1,879	2,400	2,200	2,400	2,400
591-565-000-743.001 Chemicals-Fluoride	34,463	39,160	37,000	40,500	33,950	33,950
591-565-000-743.002 Chemicals-Lime	407,470	363,420	415,805	400,000	408,395	408,395
591-565-000-743.003 Chemicals-Soda Ash	78,550	61,417	78,970	70,000	75,426	75,426
591-565-000-743.004 Chemicals-Caustic Soda	48,253	38,330	51,212	44,000	43,117	43,117
591-565-000-743.007 Chemicals-Phosphate	0	39,360	44,040	39,360	57,254	57,254
591-565-000-743.009 Chemicals-Chlorine	23,550	18,904	24,160	22,000	30,640	30,640
591-565-000-743.010 Ferric Chloride	19,007	32,984	35,695	32,700	28,094	28,094
591-565-000-748.000 Laboratory Supplies	22,283	20,031	26,500	22,500	26,500	26,500
591-565-000-749.000 Diesel Fuel	999	0	4,000	3,000	4,000	4,000
591-565-000-751.000 Gasoline	4,016	3,622	5,500	5,000	5,500	5,500
591-565-000-758.000 Laundry	2,793	2,620	3,400	3,000	3,400	3,400
591-565-000-759.000 Small Tools	390	3,834	1,400	1,400	1,400	1,400
591-565-000-760.000 Medical Supplies	0	0	100	100	100	100
591-565-000-776.000 Custodial Supplies	2,662	1,343	2,200	2,000	2,200	2,200
591-565-000-778.000 Equipment Maint. Supplies	39,537	31,624	36,540	36,020	36,540	36,540
	685,725	658,528	768,922	723,780	758,916	758,916
Contractual and Other:						
591-565-000-719.001 Health Insurance-Retirees	23,135	22,279	22,156	39,153	48,672	48,672
591-565-000-818.000 Contractual Services	627,169	59,236	445,602	277,793	441,452	441,452
591-565-000-818.001 Cont.Service-Well Field	2,804	3,883	5,500	2,881	5,500	5,500
591-565-000-818.003 Cont.Service-Pumping Station	3,433	1,419	4,000	4,988	4,000	4,000
591-565-000-853.000 Telephone	3,304	3,332	3,350	3,350	3,350	3,350
591-565-000-873.000 Travel	667	895	500	1,300	1,300	1,300
591-565-000-921.000 Utilities-Gas	41,916	61,295	50,000	65,000	65,000	65,000
591-565-000-922.000 Utilities-Electricity	345,700	306,165	371,450	350,000	371,450	371,450
591-565-000-923.000 Utilities-Water	3,773	3,768	4,000	4,000	4,000	4,000

Continued

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Contractual and Other: (Cont'd.)						
591-565-000-931.000 Building Maintenance	1,641	5,609	3,300	3,300	3,300	3,300
591-565-000-939.000 Vehicle Maintenance	4,886	4,603	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	0	300	300	300	300
591-565-000-960.000 Education & Training	2,202	1,188	2,600	5,920	5,920	5,920
	<u>1,064,930</u>	<u>477,972</u>	<u>923,058</u>	<u>768,285</u>	<u>964,544</u>	<u>964,544</u>
Water Treatment Plant & Pumping	<u>2,496,586</u>	<u>1,920,368</u>	<u>2,512,359</u>	<u>2,344,341</u>	<u>2,681,530</u>	<u>2,681,530</u>

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Water Fund-Water Treatment Plant & Pumping</i>				
<i>Fund-Activity: 591-565</i>				
010	Assistant WTP Supervisor	1		57,973
013	WTP Supervisor	1		69,986
302	Utility Worker I	1		42,094
018	Utilities Director	1		85,758
307	WTP Mechanic/Relief Operator II	2		92,770
308	WTP Operator II	4		210,388
308	Mechanic III	1		52,597
PT	Part Time		1	18,000
		<u>11</u>	<u>1</u>	<u>629,566</u>
Add:	Retiree Health Insurance Stipends			3,050
Less:	Utilities Director 50% to 590-554			<u>-42,879</u>
Activity Total				<u>589,737</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 2011/12 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 599 Parking Deck Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	272,864	260,076	255,800	259,629	256,932	256,932
Expenses	442,690	434,568	820,041	512,882	719,251	719,251
Excess of Revenues Over (Under) Expenses	(169,826)	(174,492)	(564,241)	(253,253)	(462,319)	(462,319)
Add: Depreciation	262,943	262,943	262,943	262,943	262,943	262,943
Increase (Decrease) in Working capital	93,117	88,451	(301,298)	9,690	(199,376)	(199,376)
Working Capital - Beginning of Year	776,132	869,249	957,700	957,700	967,390	967,390
Working Capital - End of Year	869,249	957,700	656,402	967,390	768,014	768,014

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

Fund 599 Parking Deck Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
599-000-000-653.007 Parking Permits (Brown)	250,000	250,028	250,000	251,847	250,000	250,000
599-000-000-664.000 Interest	22,864	9,242	5,000	6,932	6,932	6,932
599-000-000-685.677 Insurance Refund-W/C	0	806	800	850	0	0
Total Revenues	272,864	260,076	255,800	259,629	256,932	256,932

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 599 Parking Deck Fund
Dept 599 Parking Deck

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
599-599-000-706.000 Salaries and Wages	15,903	21,280	17,514	17,000	16,978	16,978
599-599-000-707.000 Temporary Wages	273	35	1,000	500	1,000	1,000
599-599-000-709.000 Overtime	8,322	7,304	6,500	6,745	6,500	6,500
599-599-000-715.000 Employers FICA	1,896	2,185	1,914	1,855	1,873	1,873
599-599-000-719.000 Health Insurance	3,580	3,720	3,093	3,365	2,121	2,121
599-599-000-719.678 RX Drug Insurance	712	726	596	690	598	598
599-599-000-719.679 Health Insurance Deductible	3	0	0	0	1,244	1,244
599-599-000-722.000 Pension-General	1,736	2,202	1,986	2,028	2,005	2,005
599-599-000-724.000 Unemployment Comp.	64	119	79	150	150	150
599-599-000-724.001 Workers Compensation	503	484	209	196	195	195
599-599-000-725.000 Other Fringe Benefits	157	361	319	277	277	277
	33,149	38,416	33,210	32,806	32,941	32,941
Material and Supplies:						
599-599-000-740.000 Operating Supplies	644	99	10,000	10,000	10,000	10,000
599-599-000-756.000 Miscellaneous Supplies	188	106	3,000	2,000	3,000	3,000
599-599-000-782.000 Materials	28,893	14,763	7,000	5,000	7,000	7,000
	29,725	14,968	20,000	17,000	20,000	20,000
Contractual And Other:						
599-599-000-808.000 Audit Fees	364	352	375	354	354	354
599-599-000-818.000 Contractual Services	22,358	18,848	15,178	10,000	15,178	15,178
599-599-000-818.690 Cont. Serv. - Forestry	1,987	445	300	300	300	300
599-599-000-853.000 Telephone	1,613	1,646	1,740	1,680	1,740	1,740
599-599-000-914.000 Insurance	8,689	8,903	9,037	8,912	8,912	8,912
599-599-000-920.000 Utilities	37,921	41,519	56,000	39,537	56,000	56,000
599-599-000-930.000 Repairs & Maintenance	2,001	2,910	10,000	10,000	10,000	10,000
599-599-000-931.000 Building Maintenance	0	0	1,000	250	1,000	1,000
599-599-000-943.000 Equip. Rental - Motor Pool	13,235	13,987	5,500	6,000	5,500	5,500
599-599-000-965.101 Admin.-General Fund	9,684	7,145	10,000	10,000	10,000	10,000
599-599-000-966.000 PW Overhead	12,820	12,937	13,266	5,400	13,266	13,266
599-599-000-967.000 ENG Overhead	6,201	9,549	6,492	7,700	6,117	6,117
	116,873	118,241	128,888	100,133	128,367	128,367
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	375,000	100,000	275,000	275,000
599-599-000-977.000 Equipment	0	0	0	0	0	0
	262,943	262,943	637,943	362,943	537,943	537,943
Total Expenses	442,690	434,568	820,041	512,882	719,251	719,251

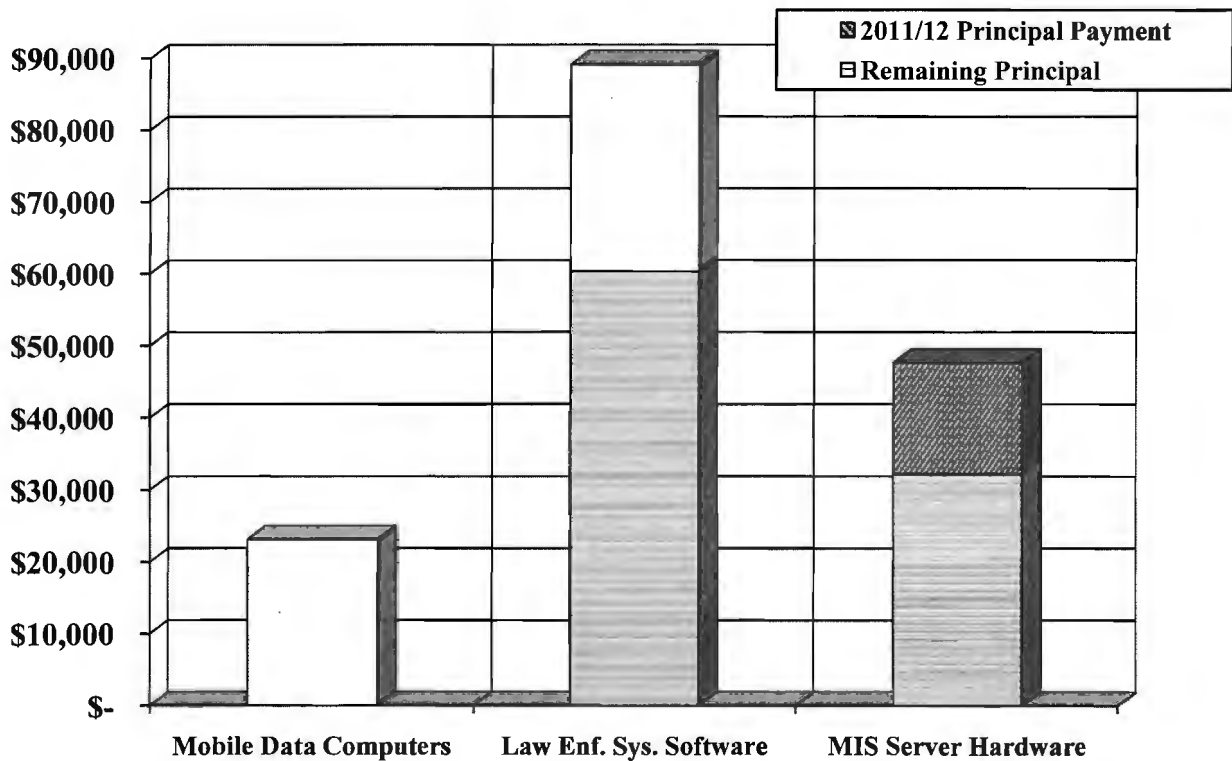
Internal Service Funds

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 2011/12 Adopted Budget
Internal Service Funds
Debt Summary

Fund#	Issue Name	Date Issued	Loan Amount	Principal Outstanding 6/30/2011	FY 2011/12		
					Principal	Interest	
663	1) Workers Compensation Fund Loan	1/1/2009	67,315	45,536	23,105	693	
663	2) Workers Compensation Fund Loan	10/1/2010	89,107	89,107	28,829	2,673	
663	2) Workers Compensation Fund Loan	4/1/2011	47,622	47,622	15,407	1,429	
Internal Service Fund Totals				\$ 204,044	\$ 182,265	\$ 67,341	\$ 4,795

- 1) Loan for Mobile Data Computers - Police
- 2) Loan for Law Enforcement System Records Mgt. Software
- 2) Loan for MIS Email Server and Backup Server



(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 2011/12 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 641 Public Works Administration Fund

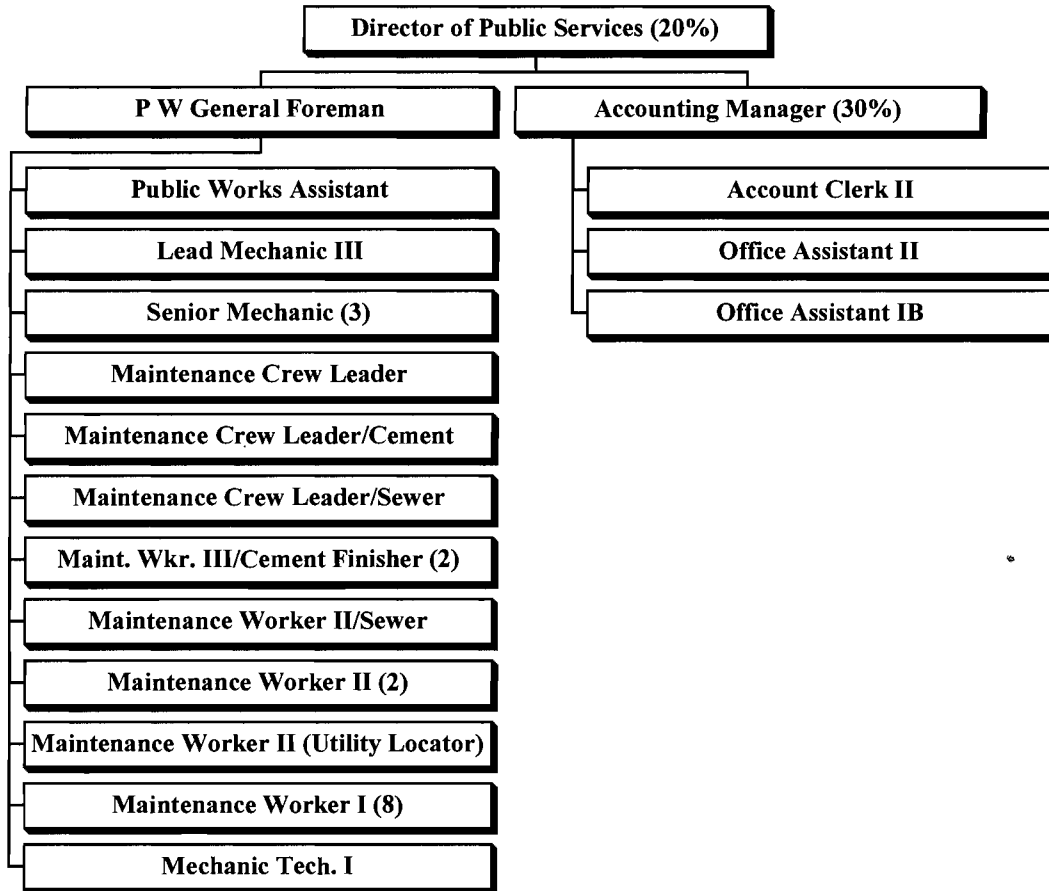
	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	610,325	590,012	613,640	607,121	617,445	617,445
Expenditures	543,030	551,565	636,115	607,121	617,445	617,445
Revenues Over (Under) Expenses			(22,475)	0	0	0
Estimated Working Capital - Beginning of Year			218,786	218,786	218,786	218,786
Estimated Working Capital - End of Year			196,311	218,786	218,786	218,786

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

Fund 641 Public Works Administration Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
641-000-000-626.000 Charges for Services	603,337	582,215	604,440	589,971	611,445	611,445
641-000-000-664.000 Interest	6,988	6,585	0	8,000	6,000	6,000
641-000-000-685.677 Insurance Refund - W/C	0	1,212	9,200	9,150	0	0
641-000-000-698.000 Miscellaneous	0	0	0	0	0	0
Total Revenues	610,325	590,012	613,640	607,121	617,445	617,445

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



City of Jackson
Fiscal Year 2011/12 Adopted Budget
Personnel Schedule

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Fund-Activity: 641-440</i>				
<i>Department: Public Works</i>				
009	Public Works Assistant	1		54,144
011	Public Works General Foreman	1		61,592
304	Maintenance Worker I	6		240,787
304	Mechanic Tech. I	1		42,094
305	Maint. Worker II (Utility Locator)	1		42,803
305	Maintenance Worker II	2		88,948
305	Maintenance Worker II/Sewer	1		44,474
305	Account Clerk II	1		33,953
305	Office Assistant II	1		44,474
306	Maint. Worker III//Cement Finisher	2		90,996
307	Maintenance Crew Leader/Cement	1		48,191
307	Maintenance Crew Leader	1		48,191
307	Maintenance Crew Leader/Sewer	1		48,191
309	Senior Mechanic	3		169,128
310	Lead Mechanic III	1		60,427
		24		1,118,393
Add:	City Engineer/Dir. of PW (20%)			19,108
	Allocation of 30% Accounting Manager from 591-558			19,681
	Retirees Health Insurance Stipend			29,676
Less:	Maintenance Worker II (50%) to 591-560			-21,402
	Public Works Assistant (20%) to 591-556			-10,829
	Public Works Assistant (20%) to 642-449			-10,829
	Office Assistant II (20%) to 591-556			-8,895
	Office Assistant II (10%) to 642-449			-4,447
	Account Clerk II (10%) to 642-449			-3,395
Department Total				1,127,061

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

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 641 Public Works Administration Fund
Dept 440 Public Works Administration

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
641-440-000-702.000 Termination Pay	13,179	1,064	0	308	0	0
641-440-000-706.000 Salaries And Wages	256,547	260,488	274,926	281,532	287,915	287,915
641-440-000-707.000 Temporary Wages	24	39	0	585	0	0
641-440-000-709.000 Overtime	291	0	2,319	2,000	2,000	2,000
641-440-000-715.000 Employers FICA	20,428	19,936	21,209	21,759	22,178	22,178
641-440-000-719.000 Health Insurance	59,195	62,195	67,497	67,497	50,202	50,202
641-440-000-719.678 RX Drug Insurance	10,013	9,518	14,255	14,255	14,384	14,384
641-440-000-719.679 Health Insurance Deductible	865	0	0	0	3,359	3,359
641-440-000-722.000 Pension-General	16,496	17,900	21,020	21,706	22,224	22,224
641-440-000-724.000 Unemployment Comp.	635	950	1,068	1,070	2,108	2,108
641-440-000-724.001 Workers Compensation	3,178	3,015	5,999	6,012	6,012	6,012
641-440-000-725.000 Other Fringe Benefits	2,230	-5,108	5,919	3,000	6,069	6,069
	383,081	369,997	414,212	419,724	416,451	416,451
Material And Supplies:						
641-440-000-726.000 Office Supplies	5,779	4,259	8,100	7,000	8,100	8,100
641-440-000-737.000 Publications	0	0	0	0	0	0
641-440-000-755.000 Safety Supplies	6,086	7,331	9,751	9,751	9,751	9,751
641-440-000-758.000 Laundry	4,252	3,623	4,750	4,000	4,750	4,750
641-440-000-782.000 Materials	2,370	3,323	8,474	8,000	8,474	8,474
	18,487	18,536	31,075	28,751	31,075	31,075
Contractual And Other:						
641-440-000-719.001 Health Insurance-Retirees	115,383	135,191	151,579	123,536	112,428	112,428
641-440-000-808.000 Audit Fees	57	459	500	461	461	461
641-440-000-818.000 Contractual Services	5,017	6,385	10,309	10,000	29,781	29,781
641-440-000-823.000 Medical Supplies	0	0	500	0	0	0
641-440-000-853.000 Telephone	3,775	3,402	5,000	4,000	4,000	4,000
641-440-000-873.000 Travel	115	0	200	200	200	200
641-440-000-914.000 Insurance	6,098	6,191	6,284	6,581	6,581	6,581
641-440-000-914.001 Insurance-Deductible	0	0	0	0	0	0
641-440-000-920.000 Utilities	3,551	4,230	5,500	5,500	6,000	6,000
641-440-000-924.000 Utilities-Heating	2,887	1,479	4,200	2,000	2,000	2,000
641-440-000-934.000 Office Equipment Maintenance	2,827	4,948	5,100	5,212	5,212	5,212
641-440-000-943.000 Equipment Rental - MP	142	0	0	0	0	0
641-440-000-946.000 Office Equipment Rental	170	190	500	300	300	300
641-440-000-958.000 Memberships & Dues	226	448	356	356	356	356
641-440-000-960.000 Education & Training	1,214	109	800	500	800	800
	141,462	163,032	190,828	158,646	168,119	168,119
Capital Outlay:						
641-440-000-984.000 Software	0	0	0	0	1,800	1,800
	0	0	0	0	1,800	1,800
Total Expenditures	543,030	551,565	636,115	607,121	617,445	617,445

(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 2011/12 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 642 Engineering Administration Fund

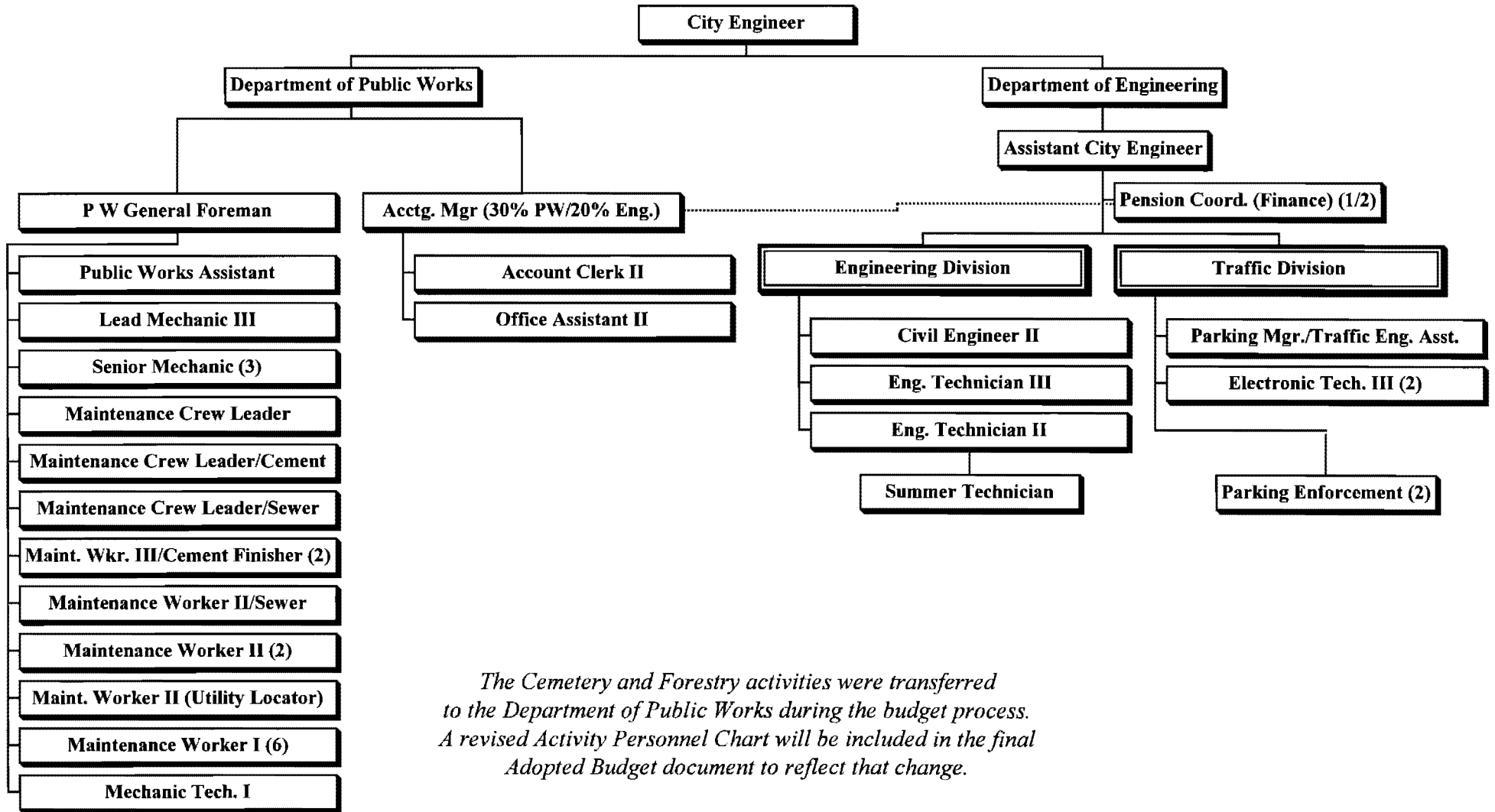
	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	374,750	384,491	361,287	419,736	385,888	385,888
Expenditures	356,023	321,807	357,487	419,736	385,888	385,888
Revenues Over (Under) Expenses			3,800	0	0	0
Estimated Working Capital - Beginning of Year			150,745	150,745	150,745	150,745
Estimated Working Capital - End of Year			154,545	150,745	150,745	150,745

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

Fund 642 Engineering Administration Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
642-000-000-626.000 Charges for Services	370,393	374,846	357,487	415,086	384,888	384,888
642-000-000-664.000 Interest	2,583	1,765	0	1,000	1,000	1,000
642-000-000-685.677 Insurance Refund - W/C	0	4,407	3,800	3,650	0	0
642-000-000-698.000 Miscellaneous	1,774	3,473	0	0	0	0
Total Revenues	374,750	384,491	361,287	419,736	385,888	385,888

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



The Cemetery and Forestry activities were transferred to the Department of Public Works during the budget process. A revised Activity Personnel Chart will be included in the final Adopted Budget document to reflect that change.

City of Jackson
Fiscal Year 2011/12 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		57,970
011	Civil Engineer II	1		63,024
015	Assistant City Engineer	1		78,003
019	City Engineer	1		95,539
306	Engineering Technician II	1		46,855
307	Engineering Technician III	1		49,632
308	Electronic Technician III	2		105,194
PT	Summer Technicians		1	7,056
PT	Parking Enforcement		2	19,381
		8	3	522,654
Add: Accounting Manager (20%) from 591-558				13,121
Pension Coordinator (50%) from 101-201				24,818
Retiree Stipends				20,160
Department Total				580,753

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 2011/12 Adopted Budget
Expenditure Detail

Fund 642 Engineering Administration Fund
Dept 449 Engineering Office

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
642-449-000-702.000 Termination Pay	5,356	3,716	0	29,600	0	0
642-449-000-706.000 Salaries And Wages	184,804	165,648	172,726	184,114	173,378	173,378
642-449-000-707.000 Temporary Wages	69	0	0	576	0	0
642-449-000-709.000 Overtime	0	0	1,070	400	1,070	1,070
642-449-000-715.000 Employers FICA	14,775	12,398	13,295	14,159	13,345	13,345
642-449-000-719.000 Health Insurance	23,278	28,085	26,947	30,981	21,656	21,656
642-449-000-719.678 RX Drug Insurance	6,347	4,439	5,193	7,199	6,112	6,112
642-449-000-719.679 Health Insurance Deductible	3,814	0	0	0	12,709	12,709
642-449-000-722.000 Pension-General	11,957	11,011	12,706	15,393	14,898	14,898
642-449-000-724.000 Unemployment Comp.	551	507	689	23	1,533	1,533
642-449-000-724.001 Workers Compensation	1,544	1,308	1,825	1,951	1,996	1,996
642-449-000-725.000 Other Fringe Benefits	1,396	1,064	2,781	621	2,827	2,827
	253,891	228,176	237,232	285,017	249,524	249,524
Material And Supplies:						
642-449-000-726.000 Office Supplies	7,748	4,142	9,161	5,000	9,161	9,161
642-449-000-753.000 Survey Supplies	6,610	1,506	5,695	3,000	3,320	3,320
642-449-000-755.000 Safety Supplies	402	140	0	1,000	1,575	1,575
642-449-000-782.000 Materials	52	63	0	0	0	0
	14,812	5,851	14,856	9,000	14,056	14,056
Contractual And Other:						
642-449-000-719.001 Health Insurance-Retirees	24,671	24,544	24,544	45,516	48,084	48,084
642-449-000-808.000 Audit Fees	364	283	300	264	264	264
642-449-000-818.000 Contractual Services	1,223	1,191	2,500	2,500	2,500	2,500
642-449-000-853.000 Telephone	4,803	6,045	5,962	5,962	6,034	6,034
642-449-000-873.000 Travel	38	13	500	250	500	500
642-449-000-914.000 Insurance	2,479	2,586	2,625	2,380	2,380	2,380
642-449-000-920.000 Utilities	3,550	4,233	4,900	4,862	4,900	4,900
642-449-000-924.000 Utilities-Heating	2,887	1,487	4,500	3,000	3,000	3,000
642-449-000-933.000 Equipment Maintenance	8,051	4,537	9,000	8,200	9,000	9,000
642-449-000-934.000 Office Equipment Maintenance	1,274	1,256	3,378	2,714	3,456	3,456
642-449-000-943.000 Equipment Rental - MP	20	0	0	183	0	0
642-449-000-946.000 Office Equipment Rental	105	150	500	500	500	500
642-449-000-958.000 Memberships & Dues	2,328	2,388	1,990	2,388	1,990	1,990
642-449-000-960.000 Education & Training	435	633	1,600	1,000	1,600	1,600
642-449-000-965.101 Admin.-General Fund	23,587	23,356	24,000	24,000	24,000	24,000
	75,815	72,702	86,299	103,719	108,208	108,208
Capital Outlay:						
642-449-000-977.000 Equipment	444	0	0	0	0	0
642-449-000-983.000 Office Equipment	0	499	6,000	8,900	1,000	1,000
642-449-000-984.000 Software	11,061	14,579	13,100	13,100	13,100	13,100
	11,505	15,078	19,100	22,000	14,100	14,100
Total Expenditures	356,023	321,807	357,487	419,736	385,888	385,888

(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 2011/12 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 643 Local Site Remediation Revolving Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	208,703	189,610	179,000	176,226	165,000	165,000
Expenditures	2,200	5,713	201,000	201,000	201,000	201,000
Revenues Over (Under) Expenses			(22,000)	(24,774)	(36,000)	(36,000)
Estimated Working Capital - Beginning of Year			539,455	539,455	514,681	514,681
Estimated Working Capital - End of Year			517,455	514,681	478,681	478,681

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

Fund 643 Local Site Remediation Revolving Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
643-000-000-664.000 Interest	3,869	3,286	4,000	4,000	4,000	4,000
643-000-000-699.494 Contribution-BRA Fund	204,834	186,324	175,000	172,226	161,000	161,000
Total Revenues	208,703	189,610	179,000	176,226	165,000	165,000

Expenditure Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Contractual And Other :						
643-745-000-818.000 Contractual Services	2,200	5,606	200,000	200,000	200,000	200,000
643-745-000-956.000 Administration	0	107	1,000	1,000	1,000	1,000
Total Expenditures	2,200	5,713	201,000	201,000	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 2011/12 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 661 Motor Pool & Garage Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	1,350,912	1,248,501	1,332,225	1,293,423	1,341,764	1,341,764
Expenditures	1,245,663	1,472,758	1,711,914	1,710,828	1,815,726	1,474,726
Revenues Over (Under) Expenses			(379,689)	(417,405)	(473,962)	(132,962)
Add: Depreciation			311,271	319,610	319,610	319,610
Estimated Change in Working Capital			(68,418)	(97,795)	(154,352)	186,648
Estimated Working Capital - Beginning of Year			807,093	807,093	709,298	709,298
Estimated Working Capital - End of Year			<u>738,675</u>	<u>709,298</u>	<u>554,946</u>	<u>895,946</u>

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

Fund 661 Motor Pool And Garage Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
661-000-000-626.301 Charges for Services - Police	78,637	82,367	78,000	72,000	72,000	72,000
661-000-000-626.337 Charges for Services - Fire	66,412	81,458	70,000	70,000	70,000	70,000
661-000-000-626.591 Charges for Services - Water	42,686	38,269	55,000	38,000	38,000	38,000
661-000-000-626.642 Charges for Services - Eng.	8,321	6,702	8,000	8,200	9,000	9,000
661-000-000-649.000 Auction	32,569	5,005	0	0	0	0
661-000-000-664.000 Interest	22,151	8,420	9,000	5,000	5,000	5,000
661-000-000-669.000 Equipment Rental	1,047,952	955,915	1,048,212	1,014,945	1,091,870	1,091,870
661-000-000-669.001 Equipmt. Leases-Other Depts.	33,761	42,406	38,063	46,028	40,894	40,894
661-000-000-685.000 Insurance Refund	4,207	1,925	0	0	0	0
661-000-000-685.677 Insurance Refund-W/C	0	11,771	10,950	11,250	0	0
661-000-000-698.000 Miscellaneous	14,216	14,263	15,000	28,000	15,000	15,000
Total Revenues	1,350,912	1,248,501	1,332,225	1,293,423	1,341,764	1,341,764

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Expenditure Detail

Fund 661 Motor Pool And Garage Fund
Dept 454 Motor Pool

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Personal Services:						
661-454-000-702.000 Termination Pay	0	822	0	385	0	0
661-454-000-706.000 Salaries And Wages	287,666	297,816	300,432	300,432	318,340	318,340
661-454-000-707.000 Temporary Wages	2,613	45	0	0	0	0
661-454-000-709.000 Overtime	814	488	14,411	14,411	9,949	9,949
661-454-000-715.000 Employers FICA	22,185	22,616	24,085	24,085	25,114	25,114
661-454-000-719.000 Health Insurance	50,528	62,801	80,516	80,516	61,885	61,885
661-454-000-719.678 RX Drug Insurance	10,495	12,374	17,004	17,004	17,732	17,732
661-454-000-719.679 Health Insurance Ded.	314	0	0	0	36,036	36,036
661-454-000-722.000 Pension-General	20,326	22,856	26,038	26,888	28,036	28,036
661-454-000-724.000 Unemployment Comp.	620	1,030	1,322	1,404	2,659	2,659
661-454-000-724.001 Workers Compensation	5,678	5,834	7,430	7,871	7,583	7,583
661-454-000-725.000 Other Fringe Benefits	2,286	1,928	7,060	7,060	7,481	7,481
	403,525	428,610	478,298	480,056	514,815	514,815
Material And Supplies:						
661-454-000-726.000 Office Supplies	1,318	819	1,600	1,000	1,000	1,000
661-454-000-751.000 Gasoline	90,827	75,450	120,075	90,000	120,075	120,075
661-454-000-755.000 Safety Supplies	1,094	350	750	1,400	750	750
661-454-000-756.000 Miscellaneous Supplies	22,661	19,461	30,284	20,000	30,284	30,284
661-454-000-758.000 Laundry	1,035	1,285	1,400	1,400	1,400	1,400
661-454-000-759.000 Small Tools	5,855	5,691	10,000	8,000	10,000	10,000
661-454-000-782.000 Materials	250,031	241,607	245,173	245,173	245,173	245,173
	372,821	344,663	409,282	366,973	408,682	408,682
Contractual And Other:						
661-454-000-719.001 Health Insurance-Retirees	17,211	21,547	27,623	26,410	29,844	29,844
661-454-000-808.000 Audit Fees	1,239	996	1,100	1,198	1,198	1,198
661-454-000-818.000 Contractual Services	40,978	163,437	73,255	90,000	73,255	73,255
661-454-000-873.000 Telephone	1,311	1,339	1,600	1,400	1,500	1,500
661-454-000-914.000 Travel	31	128	200	200	200	200
661-454-000-920.000 Insurance	31,980	30,527	30,985	27,637	27,637	27,637
661-454-000-924.000 Utilities	26,382	23,525	30,000	30,000	30,000	30,000
661-454-000-933.000 Equipment Maintenance	1,446	1,400	5,000	3,000	5,000	5,000
661-454-000-943.000 Equipment Rental - MP	22	680	0	0	0	0
661-454-000-946.000 Office Equipment Rental	137	159	200	200	200	200
661-454-000-960.000 Education & Training	878	1,272	4,000	2,000	4,000	4,000
661-454-000-964.000 Refunds	0	100,000	300,000	300,000	0	0
661-454-000-965.101 Admin.-General Fund	36,432	34,865	37,000	34,685	34,685	34,685
	158,047	379,875	510,963	516,730	207,519	207,519
Capital Outlay:						
661-454-000-971.000 Depreciation	311,270	319,610	311,271	319,610	319,610	319,610
661-454-000-976.000 Building Addition	0	0	0	0	0	0
661-454-000-982.000 Machinery & Equipment	0	0	0	25,359	363,000	22,000
661-454-000-984.000 Software	0	0	2,100	2,100	2,100	2,100
	311,270	319,610	313,371	347,069	684,710	343,710
Total Expenditures	1,245,663	1,472,758	1,711,914	1,710,828	1,815,726	1,474,726

(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 2011/12 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 663 Equipment Revolving Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	58,484	75,071	23,798	23,798	72,136	72,136
Expenditures	58,484	75,071	23,798	23,798	72,136	72,136
Excess of Revenues Over (Under)						
Expenditures			0	0	0	0
Add:						
Proceeds of Loan			0	136,729	0	0
Depreciation			22,432	23,105	67,341	67,341
Less:						
Acquisition of fixed assets			0	(136,729)	0	0
Payment of loan principal			(22,432)	(23,105)	(67,341)	(67,341)
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 2011/12 Adopted Budget
Revenue Detail

Fund 663 Equipment Revolving Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
663-000-000-626.000 Charges For Goods/Service	58,484	75,071	23,798	23,798	72,136	72,136
Total Revenues	58,484	75,071	23,798	23,798	72,136	72,136

Expenditure Detail

Fund 663 Equipment Revolving Fund
Dept 326 Equipment Revolving

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Capital Outlay:						
663-326-000-971.000 Depreciation	55,330	71,558	22,432	22,432	67,341	67,341
	55,330	71,558	22,432	22,432	67,341	67,341
Debt Service:						
663-326-000-995.000 Interest	3,154	3,513	1,366	1,366	4,795	4,795
	3,154	3,513	1,366	1,366	4,795	4,795
Total Expenditures	58,484	75,071	23,798	23,798	72,136	72,136

(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 2011/12 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 677 Workers Compensation Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	381,957	304,029	325,300	260,000	265,000	265,000
Expenditures	190,673	692,156	658,325	758,714	208,650	208,650
Revenues Over (Under) Expenses	191,284	(388,127)	(333,025)	(498,714)	56,350	56,350
Working Capital - Beginning of Year	1,471,025	1,662,309	1,274,182	1,274,182	775,468	775,468
Working Capital - End of Year	1,662,309	1,274,182	941,157	775,468	831,818	831,818

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

Fund 677 Workers Compensation Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
677-000-000-664.000 Interest	85,777	55,487	50,000	25,000	30,000	30,000
677-000-000-685.000 Insurance Refund	35,758	8,947	10,000	10,000	10,000	10,000
677-000-000-699.101 Cont.-All Funds	260,422	239,595	265,300	225,000	225,000	225,000
Total Revenues	381,957	304,029	325,300	260,000	265,000	265,000

Expenditure Detail

Fund 677 Workers Compensation Fund
Dept 677 Workers Compensation Insurance

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 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	278	152	175	564	500	500
677-677-000-917.002 Workers Comp. Claims	115,456	129,191	100,000	200,000	150,000	150,000
677-677-000-917.003 Workers Comp. Fee	45,135	51,570	53,000	53,000	53,000	53,000
677-677-000-964.000 Refunds (W/C Contributions)	25,258	508,206	500,000	500,000	0	0
677-677-000-965.101 Admin.-General Fund	4,546	3,037	5,000	5,000	5,000	5,000
	190,673	692,156	658,175	758,564	208,500	208,500
Total Expenses	190,673	692,156	658,325	758,714	208,650	208,650

(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 2011/12 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 678 Prescription Drug Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	980,336	764,031	810,500	810,300	810,300	810,300
Expenditures	1,005,486	844,516	888,800	864,688	864,600	864,600
Revenues Over (Under) Expenses	(25,150)	(80,485)	(78,300)	(54,388)	(54,300)	(54,300)
Working Capital - Beginning of Year	239,282	214,132	133,647	133,647	79,259	79,259
Working Capital - End of Year	214,132	133,647	55,347	79,259	24,959	24,959

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

Fund 678 Prescription Drug Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
678-000-000-664.000 Interest	4,093	368	500	300	300	300
678-000-000-685.000 Insurance Refund	6,970	0	0	0	0	0
678-000-000-685.678 Rebates	43,345	20,113	10,000	10,000	10,000	10,000
678-000-000-699.101 Cont.-All Funds	925,928	743,550	800,000	800,000	800,000	800,000
Total Revenues	980,336	764,031	810,500	810,300	810,300	810,300

Expenditure Detail

Fund 678 Prescription Drug Fund
Dept 678 Prescription Drug

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Contractual And Other:						
678-678-000-808.000 Audit Fees	777	803	800	688	600	600
678-678-000-917.005 Prescription Drug Claims	870,773	805,611	750,000	826,000	826,000	826,000
678-678-000-917.006 Script Guide (TPA) Fee	33,936	30,102	30,000	30,000	30,000	30,000
678-678-000-965.101 Admin.-General Fund	0	8,000	8,000	8,000	8,000	8,000
678-678-000-999.736 Contrib.-Pub.Emp.Hlth.Care	100,000	0	100,000	0	0	0
	1,005,486	844,516	888,800	864,688	864,600	864,600
Total Expenses	1,005,486	844,516	888,800	864,688	864,600	864,600

(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 2011/12 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 679 Health Care Insurance Deductible Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	356,247	122,253	123,000	93,000	93,000	93,000
Expenditures	199,099	62,157	89,180	44,218	44,200	44,200
Revenues Over (Under) Expenses	157,148	60,096	33,820	48,782	48,800	48,800
Working Capital - Beginning of Year	241,703	398,851	458,947	458,947	507,729	507,729
Working Capital - End of Year	398,851	458,947	492,767	507,729	556,529	556,529

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

Fund 679 Health Care Insurance Deductible Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
679-000-000-664.000 Interest	7,229	1,836	3,000	3,000	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	349,018	120,417	120,000	90,000	90,000	90,000
Total Revenues	356,247	122,253	123,000	93,000	93,000	93,000

Expenditure Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Contractual And Other:						
679-679-000-808.000 Audit Fees	175	180	180	218	200	200
679-679-000-917.008 Health Deductible Claims	189,981	56,256	80,000	35,000	35,000	35,000
679-679-000-917.009 Admin. (TPA) Fees	8,943	1,721	5,000	5,000	5,000	5,000
679-679-000-965.101 Admin.-General Fund	0	4,000	4,000	4,000	4,000	4,000
	199,099	62,157	89,180	44,218	44,200	44,200
Total Expenses	199,099	62,157	89,180	44,218	44,200	44,200

(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 2011/12 Adopted Budget Analysis of Estimated Changes in Working Capital

Fund 680 Health Care Insurance Deductible-Fire Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	15,131	150,118	223,250	170,000	170,000	170,000
Expenditures	25,176	204,080	223,250	163,500	163,500	163,500
Revenues Over (Under) Expenses	(10,045)	(53,962)	0	6,500	6,500	6,500
Working Capital - Beginning of Year	0	(10,045)	(64,007)	(64,007)	(57,507)	(57,507)
Working Capital - End of Year	<u>(10,045)</u>	<u>(64,007)</u>	<u>(64,007)</u>	<u>(57,507)</u>	<u>(51,007)</u>	<u>(51,007)</u>

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

Fund 680 Health Care Insurance Deductible - Fire Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
680-000-000-664.000 Interest	0	0	0	0	0	0
680-000-000-685.000 Insurance Refund	0	0	33,208	0	0	0
680-000-000-698.000 Miscellaneous	0	0	0	0	0	0
680-000-000-699.101 Cont.-General Fund	<u>15,131</u>	<u>150,118</u>	<u>190,042</u>	<u>170,000</u>	<u>170,000</u>	<u>170,000</u>
Total Revenues	<u>15,131</u>	<u>150,118</u>	<u>223,250</u>	<u>170,000</u>	<u>170,000</u>	<u>170,000</u>

Expenditure Detail

Fund 680 Health Care Insurance Deductible - Fire Fund
Dept 680 Health Care Deductible - Fire

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 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	22,788	190,134	208,250	150,000	150,000	150,000
680-680-000-917.009 Admin. (TPA) Fees	2,388	13,946	15,000	13,500	13,500	13,500
680-680-000-965.101 Admin.-General Fund	0	0	0	0	0	0
	<u>25,176</u>	<u>204,080</u>	<u>223,250</u>	<u>163,500</u>	<u>163,500</u>	<u>163,500</u>
Total Expenses	<u>25,176</u>	<u>204,080</u>	<u>223,250</u>	<u>163,500</u>	<u>163,500</u>	<u>163,500</u>

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 2011/12 Adopted Budget Analysis of Changes in Fund Balance

Fund 702 County & School Tax Collection Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	62,201	19,354	50,000	25,000	35,000	35,000
Expenditures	62,201	19,354	50,000	25,000	35,000	35,000
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 2011/12 Adopted Budget
Revenue Detail

Fund 702 County & School Tax Collection Fund

<u>Account Description</u>	<u>2008/09 Actual</u>	<u>2009/10 Actual</u>	<u>2010/11 Budget</u>	<u>2010/11 Projected</u>	<u>2011/12 Proposed</u>	<u>2011/12 Adopted</u>
702-000-000-664.000 Interest	62,201	19,354	50,000	25,000	35,000	35,000
Total Revenues	62,201	19,354	50,000	25,000	35,000	35,000

Expenditure Detail

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

<u>Account Description</u>	<u>2008/09 Actual</u>	<u>2009/10 Actual</u>	<u>2010/11 Budget</u>	<u>2010/11 Projected</u>	<u>2011/12 Proposed</u>	<u>2011/12 Adopted</u>
Contractual And Other:						
702-702-000-999.101 Cont.-General Fund	62,201	19,354	50,000	25,000	35,000	35,000
	62,201	19,354	50,000	25,000	35,000	35,000
Total Expenditures	62,201	19,354	50,000	25,000	35,000	35,000

(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 2011/12 Adopted Budget Analysis of Changes in Fund Balance

Fund 711 Cemetery Perpetual Maintenance Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	130,999	114,046	89,500	89,500	89,500	89,500
Expenditures	73,455	59,426	64,500	64,500	64,500	64,500
Excess of Revenues Over (Under) Expenditures	57,544	54,620	25,000	25,000	25,000	25,000
Fund Balance - Beginning of Year	1,708,599	1,766,143	1,820,763	1,820,763	1,845,763	1,845,763
Fund Balance - End of Year	1,766,143	1,820,763	1,845,763	1,845,763	1,870,763	1,870,763

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

Fund 711 Cemetery Perpetual Maintenance Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
711-000-000-642.000 Charges For Services-Sales	21,601	33,163	25,000	25,000	25,000	25,000
711-000-000-664.000 Interest	0	112	0	0	0	0
711-000-000-664.300 Interest - Madison	69,698	59,426	64,500	64,500	64,500	64,500
711-000-000-693.300 Gain/Loss On Sales - Madison	3,013	3,486	0	0	0	0
711-000-000-697.300 Unrealized Gain - Madison	36,687	17,859	0	0	0	0
Total Revenues	130,999	114,046	89,500	89,500	89,500	89,500

Expenditure Detail

Fund 711 Cemetery Perpetual Maintenance Fund
Dept 711 Cemetery Trust

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Contractual And Other:						
711-711-000-956.300 Administration - Madison	8,789	8,857	9,500	9,500	9,500	9,500
711-711-000-999.101 Cont.-General Fund	64,666	50,569	55,000	55,000	55,000	55,000
	73,455	59,426	64,500	64,500	64,500	64,500
Total Expenditures	73,455	59,426	64,500	64,500	64,500	64,500

(718) Ella W. Sharp Park Endowment Fund

PURPOSE - This Fund is used to account for the monies received from the Estate of Ella W. Sharp.

CHARACTER - The principal received from the Estate is to remain intact. Revenues generated from investments are transferred to the Ella W. Sharp Park Operating Fund (208) for the purpose of operating and maintaining the Ella W. Sharp Park.

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

City of Jackson Fiscal Year 2011/12 Adopted Budget Analysis of Changes in Fund Balance

Fund 718 Ella W. Sharp Endowment Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	89,209	80,513	45,000	81,035	85,050	85,050
Expenditures	46,640	40,822	45,000	41,142	45,050	45,050
Excess of Revenues Over (Under) Expenditures	42,569	39,691	0	39,893	40,000	40,000
Fund Balance - Beginning of Year	1,086,810	1,129,379	1,169,070	1,169,070	1,208,963	1,208,963
Fund Balance - End of Year	1,129,379	1,169,070	1,169,070	1,208,963	1,248,963	1,248,963

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

Fund 718 Ella W. Sharp Endowment Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
718-000-000-664.000 Interest	3,000	2,750	2,500	2,500	2,250	2,250
718-000-000-665.000 Bond Interest	42,901	37,328	41,700	37,898	42,000	42,000
718-000-000-666.000 Dividends	739	744	800	744	800	800
718-000-000-693.000 Gain/Loss On Sales	42,569	39,691	0	39,893	40,000	40,000
Total Revenues	89,209	80,513	45,000	81,035	85,050	85,050

Expenditure Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Contractual And Other:						
718-718-000-999.208 Cont.-Sharp Park Oper. Fd	46,640	40,822	45,000	41,142	45,050	45,050
	46,640	40,822	45,000	41,142	45,050	45,050
Total Expenditures	46,640	40,822	45,000	41,142	45,050	45,050

(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 2011/12 Adopted Budget Analysis of Changes in Fund Balance

Fund 731 Employees Retirement System Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	-3,946,065	4,789,867	4,160,000	6,683,000	4,183,000	4,183,000
Expenditures	2,307,461	2,671,471	2,700,000	3,270,000	3,270,000	3,270,000
Excess of Revenues Over (Under) Expenditures	-6,253,526	2,118,396	1,460,000	3,413,000	913,000	913,000
Fund Balance - Beginning of Year	33,419,601	27,166,075	29,284,471	29,284,471	32,697,471	32,697,471
Fund Balance - End of Year	27,166,075	29,284,471	30,744,471	32,697,471	33,610,471	33,610,471

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

Fund 731 Employees Retirement System Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
731-000-000-664.000 Interest	2,814	7,565	10,000	8,000	8,000	8,000
731-000-000-666.000 Dividends	113,619	358,933	150,000	300,000	300,000	300,000
731-000-000-677.000 Employee Contributions	614,922	624,786	700,000	625,000	625,000	625,000
731-000-000-693.000 Gain/Loss On Sales	1,107,666	2,404,401	1,500,000	3,000,000	1,500,000	1,500,000
731-000-000-697.000 Unrealized Gain-Investments	-6,527,492	643,743	1,000,000	2,000,000	1,000,000	1,000,000
731-000-000-699.101 Cont.-All Funds	742,406	750,439	800,000	750,000	750,000	750,000
Total Revenues	-3,946,065	4,789,867	4,160,000	6,683,000	4,183,000	4,183,000

Expenditure Detail

Fund 731 Employees Retirement System Fund

Dept 731 Pensioners-General

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Contractual And Other:						
731-731-000-874.000 Retirement Benefits	2,120,480	2,395,262	2,500,000	3,000,000	3,000,000	3,000,000
731-731-000-956.000 Administration	158,046	181,396	170,000	170,000	170,000	170,000
731-731-000-964.000 Refunds	28,935	94,813	30,000	100,000	100,000	100,000
	2,307,461	2,671,471	2,700,000	3,270,000	3,270,000	3,270,000
Total Expenditures	2,307,461	2,671,471	2,700,000	3,270,000	3,270,000	3,270,000

(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 2011/12 Adopted Budget Analysis of Changes in Fund Balance

Fund 732 Policemen's & Firemen's Pension Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	-499,666	1,205,520	1,112,329	1,752,329	885,000	885,000
Expenditures	1,167,852	1,129,730	1,050,000	1,090,000	1,040,000	1,040,000
Excess of Revenues Over (Under) Expenditures	-1,667,518	75,790	62,329	662,329	-155,000	-155,000
Fund Balance - Beginning of Year	5,246,209	3,578,691	3,654,481	3,654,481	4,316,810	4,316,810
Fund Balance - End of Year	3,578,691	3,654,481	3,716,810	4,316,810	4,161,810	4,161,810

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

Fund 732 Policemen's & Firemen's Pension Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
732-000-000-664.000 Interest	48,829	33,271	50,000	40,000	40,000	40,000
732-000-000-666.000 Dividends	49,286	47,129	45,000	45,000	45,000	45,000
732-000-000-666.000 Gain/Loss On Sales	-894,675	225,274	100,000	150,000	100,000	100,000
732-000-000-697.000 Unrealized Gain	-344,318	177,309	200,000	1,017,329	200,000	200,000
732-000-000-699.101 Cont.-General Fund	641,212	722,537	717,329	500,000	500,000	500,000
Total Revenues	-499,666	1,205,520	1,112,329	1,752,329	885,000	885,000

Expenditure Detail

Fund 732 Policemen's & Firemen's Pension Fund

Dept 732 Pensioners-Police/Fire

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Contractual And Other:						
732-732-000-874.000 Retirement Benefits	1,127,008	1,090,344	1,000,000	1,050,000	1,000,000	1,000,000
732-732-000-956.000 Administration	40,844	39,386	50,000	40,000	40,000	40,000
	1,167,852	1,129,730	1,050,000	1,090,000	1,040,000	1,040,000
Total Expenditures	1,167,852	1,129,730	1,050,000	1,090,000	1,040,000	1,040,000

(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 2011/12 Adopted Budget Analysis of Changes in Fund Balance

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

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	-3,122,089	7,482,659	7,247,800	9,122,800	7,168,528	7,168,528
Expenditures	4,207,703	4,415,748	4,750,000	4,750,000	4,750,000	4,750,000
Excess of Revenues Over (Under) Expenditures	-7,329,792	3,066,911	2,497,800	4,372,800	2,418,528	2,418,528
Fund Balance - Beginning of Year	34,048,755	26,718,963	29,785,874	29,785,874	34,158,674	34,158,674
Fund Balance - End of Year	26,718,963	29,785,874	32,283,674	34,158,674	36,577,202	36,577,202

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
733-000-000-664.000 Interest	363,666	297,675	375,000	300,000	325,000	325,000
733-000-000-666.000 Dividends	336,762	349,579	300,000	300,000	300,000	300,000
733-000-000-677.000 Employee Contributions	819,666	768,403	800,000	750,000	700,000	700,000
733-000-000-693.000 Gain/Loss On Sales	-5,681,958	1,382,521	1,000,000	1,000,000	1,000,000	1,000,000
733-000-000-697.000 Unrealized Gain-Investments	-2,151,941	1,427,950	2,000,000	4,000,000	2,000,000	2,000,000
733-000-000-699.101 Cont.-General Fund	3,191,716	3,256,531	2,772,800	2,772,800	2,843,528	2,843,528
Total Revenues	-3,122,089	7,482,659	7,247,800	9,122,800	7,168,528	7,168,528

Expenditure Detail

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

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Contractual And Other:						
733-733-000-874.000 Retirement Benefits	3,926,131	4,124,302	4,400,000	4,400,000	4,400,000	4,400,000
733-733-000-956.000 Administration	253,488	262,894	275,000	275,000	275,000	275,000
733-733-000-964.000 Refunds	28,084	28,552	75,000	75,000	75,000	75,000
	4,207,703	4,415,748	4,750,000	4,750,000	4,750,000	4,750,000
Total Expenditures	4,207,703	4,415,748	4,750,000	4,750,000	4,750,000	4,750,000

(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 2011/12 Adopted Budget Analysis of Changes in Fund Balance

Fund 736 Public Employee Health Care Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	108,132	43,313	120,480	140,000	40,000	40,000
Expenditures	19,918	1,878	10,000	10,000	10,000	10,000
Excess of Revenues Over (Under) Expenditures	88,214	41,435	110,480	130,000	30,000	30,000
Fund Balance - Beginning of Year	288,691	376,905	418,340	418,340	548,340	548,340
Fund Balance - End of Year	376,905	418,340	528,820	548,340	578,340	578,340

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

Fund 736 Public Employee Health Care Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
736-000-000-664.000 Interest	1,759	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	6,373	43,313	20,480	40,000	40,000	40,000
736-000-000-699.678 Contrib.-Prescript. Drug Fd.	100,000	0	100,000	100,000	0	0
Total Revenues	108,132	43,313	120,480	140,000	40,000	40,000

Expenditure Detail

Fund 736 Public Employee Health Care Fund
Dept 747 Retirees Health

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Contractual And Other:						
736-747-000-956.000 Administration	19,918	1,878	10,000	10,000	10,000	10,000
	19,918	1,878	10,000	10,000	10,000	10,000
Total Expenditures	19,918	1,878	10,000	10,000	10,000	10,000

Special Assessment Funds

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

(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 2011/12 Adopted Budget Analysis of Changes in Fund Balance

Fund 895 Special Assessment Fund

	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 Adopted
Revenues	384,602	278,701	365,529	265,169	324,149	324,149
Expenditures	269,082	166,866	365,529	265,169	324,149	324,149
Excess of Revenues Over (Under) Expenditures	115,520	111,835	0	0	0	0
Fund Balance - Beginning of Year	(1,013,783)	(898,263)	(786,428)	(898,263)	(898,263)	(898,263)
Fund Balance - End of Year	(898,263)	(786,428)	(786,428)	(898,263)	(898,263)	(898,263)

City of Jackson
Fiscal Year 2011/12 Adopted Budget
Revenue Detail

Fund 895 Special Assessment Fund

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 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	115,520	111,835	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.	208,782	130,216	180,585	136,107	202,464	202,464
895-000-000-672.203 Spec. Assessment-Local St.	23,576	0	148,000	92,118	84,741	84,741
895-000-000-672.586 Spec. Assessment-Parking	36,724	36,650	36,944	36,944	36,944	36,944
Total Revenues	384,602	278,701	365,529	265,169	324,149	324,149

Expenditure Detail

Fund 895 Special Assessment Fund
Dept 895 Special Assessments

Account Description	2008/09 Actual	2009/10 Actual	2010/11 Budget	2010/11 Projected	2011/12 Proposed	2011/12 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	208,782	130,216	180,585	136,107	202,464	202,464
895-895-000-999.203 Cont.-Local Street Fund	23,576	0	148,000	92,118	84,741	84,741
895-895-000-999.586 Cont.-Parking Assessment Fd.	36,724	36,650	36,944	36,944	36,944	36,944
	269,082	166,866	365,529	265,169	324,149	324,149
Total Expenditures	269,082	166,866	365,529	265,169	324,149	324,149