

# City of Jackson

2010-2011 Adopted Budget



Loomis Park & Boos Recreation Center





# **CITY OF JACKSON, MICHIGAN**

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## **Adopted Budget**

**For The Fiscal Year Ended June 30, 2011**

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**Fiscal Year 2010/11 Adopted Budget**  
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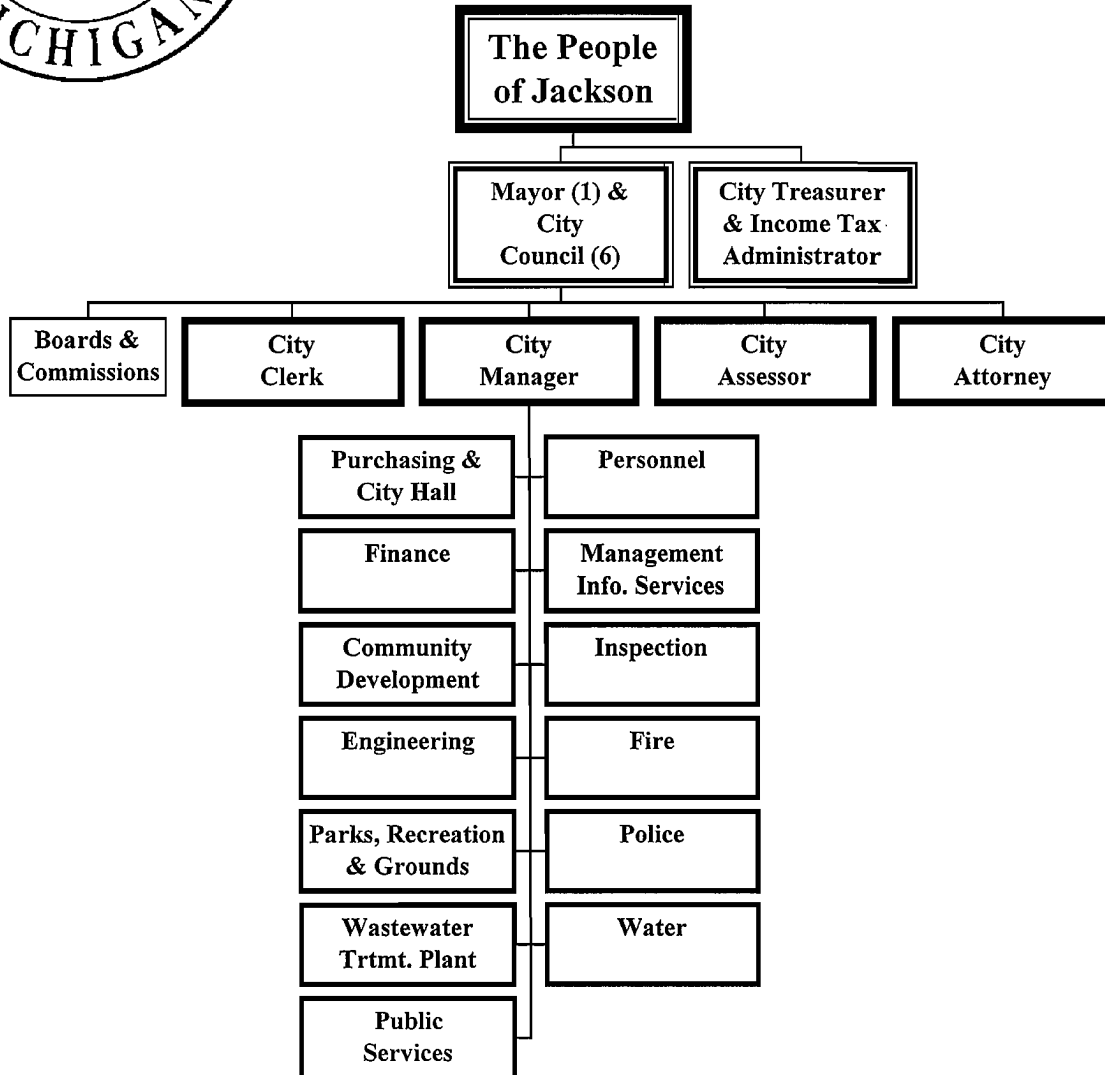
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# City of Jackson, Michigan Organizational Chart



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



**CITY COUNCIL**

**Karen F. Dunigan, Mayor**

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

**CITY OFFICIALS**

**Warren D. Renando, Interim City Manager**

<b>Michael Beyerstedt</b>	<b>Fire Chief</b>
<b>Jon Dowling</b>	<b>City Engineer/Director of Public Services</b>
<b>Lynn Fessel</b>	<b>City Clerk</b>
<b>Julius Giglio</b>	<b>City Attorney</b>
<b>Matthew Heins</b>	<b>Police Chief</b>
<b>Philip J. Hones</b>	<b>Finance Director</b>
<b>Carol Konieczki</b>	<b>Community Development Director</b>
<b>Christopher W. Lewis</b>	<b>Director of Personnel</b>
<b>David Taylor</b>	<b>City Assessor</b>
<b>Kelli Hoover</b>	<b>Acting Director of Parks, Recreation &amp; Grounds</b>
<b>Paul Vermaaten</b>	<b>Dir. of Sewage Trtmt. Serv. &amp; Fac./Acting Water Supt.</b>
<b>Andrew J. Wrozek, Jr.</b>	<b>City Treasurer/Income Tax Administrator</b>



# BUDGET HIGHLIGHTS FOR FISCAL YEAR 2010/11

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## *INTRODUCTION*

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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, 2010, and ending June 30, 2011.

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

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

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

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## *TIMETABLE*

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

- April 16** - Submission of the City Manager's Proposed Budget to the City Council.
- May 11** - Public Hearing on the Budget
- May 25** - Adoption of the Budget

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## *FUND OVERVIEW*

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### General Fund

The projected fund balance for June 30, 2011 is \$273,507 or 1.3% of budgeted expenditures. Combined with the fund balance in the Budget Stabilization Fund of \$1,603,500, the City has a combined projected fund balance of just under \$1.9 million in budgeted reserves, or 8.7% of General Fund expenditures.

The City has reduced staffing levels in nearly all expenditure functions in an effort to deal with the loss of revenues associated with the continuing economic downturn. In addition, the various City union groups as well as the non-union employees have either taken wage freezes or concessions in the form of furlough days during the last part of FY 2010 and into FY 2011. It is hoped that these reductions will be sufficient to continue operations through FY 2011 without further layoffs, however, this will be largely dependent on the whether the State can balance its budget this fall without further reductions in state shared revenues.

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***FUND OVERVIEW*** (Continued)

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**Major Street and Local Street Funds**

Approximately \$4.3 million in street and bridge construction is included in the Major and Local Street Funds' budgets as well as over \$1.5 million in street and bridge maintenance for 2010/11.

**Public Improvement Fund**

Traditionally the Public Improvement Fund provides funding for storm drain construction, Building Authority Debt Service and, normally, sidewalk construction (although not in the last few fiscal years). Funding of Major and Local Street Construction (\$946,779), the final installment contract payments due in 2010/11 for the Nixon Park waterslides (\$26,313), the first installment of five on the purchase of a new fire truck/pumper and various Capital Projects Fund requests (\$324,000) make up the bulk of funding uses from the Public Improvement Fund.

**Capital Projects Fund**

Bloomfield Park Improvements (\$ 140,000) comprises the single largest capital project and are nearly one third of the total Capital Projects Fund proposed budget for 2010/11. This project is expected to be funded with a DNR Grant covering one-half, or \$ 70,000 of this cost. Some of the smaller projects include Kiwanis Park Improvements (\$ 136,000), various Park Improvements throughout the City (\$55,000), Under the Oaks Park Improvements (\$ 40,000) and continued Ash Tree Removal and Replanting (\$25,000). Funds collected in the General Fund for land leased for cell tower transmission which have been transferred to the Capital Projects Fund annually and designated for public arts – estimated in the amount of \$ 26,967 for 2010/11 - have been suspended for the current fiscal year as well as next fiscal year.

**Sewer and Water Funds**

On May 27, 2008, the City Council voted to solicit both separate and joint proposals for rate studies to be performed for sewer and water services. That study has been completed and the City Council may look at proposed rate increases in the near future. 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).

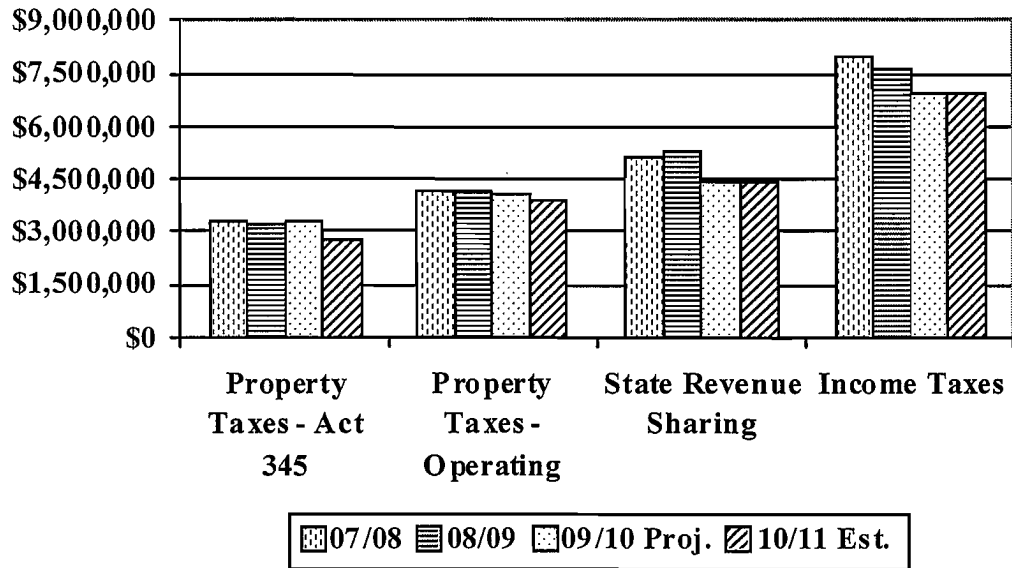
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***REVENUES***

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- General operating property tax revenues are projected to decrease approximately 4.0% 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 decrease by \$483,731, or 14.9%, as a result of the decrease in the actuarially computed contribution requirement. This decrease is largely attributable to a change in the amortization period from ten to fifteen years. The actual Act 345 millage rate will decrease from 5.40 to 4.85 mills.
- The Proposed Budget projects state revenue sharing distributions for 2010/11 to reflect no change in sales tax distributions received from the State from the current fiscal year estimates. In the event the State does reduce our sales tax distributions the City will likely need to make further personnel cuts to General Fund operations. The City no longer receives state shared revenues – approximately \$60,000 in recent years - associated with the Jackson Harness Raceway, which closed in early December, 2008.
- Income taxes are projected to remain flat in 2010/11. The local unemployment rate remains over 20%. Projections for the current 2010/11 fiscal year, which are based on revenues received through March, 2010, show that collections should approximate \$ 6.9 million – down from over \$ 7.9 million two years ago.

**REVENUES** (Continued)



**EXPENSES**

**GENERAL FUND**

**Legislative & General Government**

- A 6.8% decrease from current 09/10 projected levels. Included are wage decreases that equate to a 2% decrease from 2008/09 levels (in the form of furlough days) as well as the continuation of most current health insurance coverages for current departmental employees. Health insurance and self-insured prescription rates used in the budget estimates for 2010/11 reflect a 10% increase over the current year for all affected employees.
- Funding for the City Manager position effective 7/1/10; the current fiscal year projected budget does not anticipate the filling of that position subsequent to the prior City Manager's resignation effective 10/1/09.
- Reductions to staffing include the Deputy Treasurer, Deputy Clerk and Assistant City Assessor to part time (24 hours per week). Other personnel reductions were made in the current fiscal year that will also remain in place through 2010/11.
- Continued elimination of funding for the annual employee awards banquet as well as the city-wide training and wellness programs.
- Continuation of economic and community promotion allocations to the Enterprise Group (\$10,000) and to DDA sponsored events (\$5,000) such as "Eve on the Ave" and other seasonal events to stimulate activity in the downtown area.

**Police Department**

- A 5.3% overall decrease from current projected 2009/10 expenditures. The Police Department's General Fund proposed budget has declined nearly \$ 1 million, or 10.8%, from actual expenditure levels of fiscal year 2009.
- Budgeted staffing levels within the General Fund have declined from the current year. A decrease of 2 Sergeants (with the addition of one Patrol Officer), a Records Management Coordinator and a Computer System Manager Community and have been removed from the Police operating budgets within the General Fund.

***EXPENSES (Continued)***

- Wage concessions in the current fiscal year were agreed upon that equate to a 5% wage reduction for the police officers' non-supervisory as well as the supervisory units. These reductions will also be obtained through the use of non-paid furlough days.
- The continued planned routine annual replacement of four patrol vehicles (necessary to avoid escalation of vehicle maintenance costs), and PC software upgrades. In addition, the second year of funding of the purchase of in-car mobile data computers (\$67,315).
- The continuation of the Youth Services Program Activity in which three patrol officers provide liaison to the community through placement at Jackson High School, Parkside Middle School and the T. A. Wilson Alternative School. The Jackson Public Schools contribute \$ 110,000 to this Program.

**Fire Department**

- An 11.9% overall decrease from current projected 2009/10 expenditures. As with the Police Department, proposed expenditures have declined nearly \$ 1 million, or 17.3%, since fiscal year 2009.
- The vacancy of the Deputy Fire Chief position in the Fire Administration Activity and the Firefighter Inspector position in Fire Prevention Activity will continue into 2010/11. The Assistant Fire Chief position in the Fire Training Activity, which had been vacated by retirement, has been filled in the current fiscal year and will continue as such through next fiscal year. The Fire Suppression Activity currently has seven less firefighter positions in the current fiscal year than originally budgeted and this staffing level will continue throughout next fiscal year as well.
- Needed building maintenance including continued remediation of UST site and roof repairs.

**Other Public Safety**

- A slight decrease in the City's contribution to the Police and Fire Pension (old plan) from the current \$ 722,537 to \$ 717,329 based on the City Actuary's recommendation.
- Police and Fire health insurance costs for retirees continue to escalate as a result of annual premium increases but also as a result of an increase in the number of retirements, especially in the Fire Department.
- Staffing of the Planning Activity (101-401) and the Historical District Commission Activity (101-803) will be part of the CDBG program beginning in fiscal year 2011.
- Includes continued contribution to the County for the City's one-half share of the joint Emergency Measures Office (101-426).

**Public Works/Engineering**

- A reduction of 11.8% from current projected expenditure levels.
- 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.
- Funding for assistance with Cruise Nights and Downtown Christmas Decorations.

**Recreation and Culture**

- A 7.7% decrease in proposed 2010/11 expenditures in comparison to current year projections.
- The third year payment of a shared (with DPS) purchase of a loader, through the Motor Pool, to be used by Forestry in their composting operation is included - \$16,000.
- Due to retirement, the Director of Parks, Recreation & Grounds position will not be filled. The Department will be under the direction of the Superintendent of Recreation Services on an acting basis.

**EXPENSES** (Continued)

- Continued CDBG funding for the King Center Summer Program in the amount of \$40,000.
- The Metro Parks Study has recently been completed and discussion regarding its implementation is currently ongoing.
- Inclusion of the first of three payments for the purchase of a truck with plow in the Parks and Facilities Maintenance Activity (# 101-697).
- 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.

**Contributions to Other Funds**

- Continued operating subsidies to the Sharp Park Operating Fund (\$50,400).
- The Building Department Fund subsidy, which in past years has been in the range of \$ 120,000 to \$ 200,000, has been eliminated with the recent adoption of the new fee schedule. These new fees are intended to make the Building Inspection Department operate on self-supporting basis with no General Fund subsidy.

**MAJOR STREET FUND**

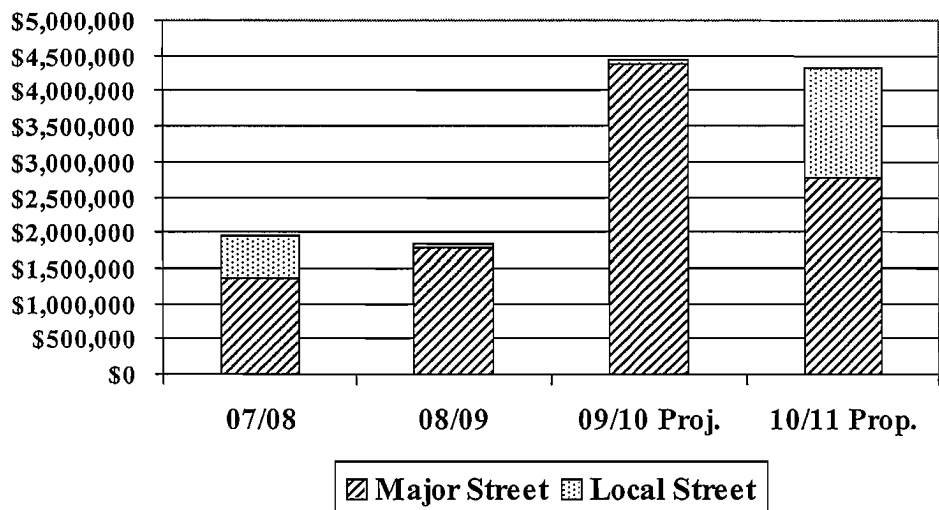
The Major Street Fund budget will provide for street and bridge construction (including State Highway Construction) totaling nearly \$2.8 million in 2010/11. Significant projects included in the budget are North St.: Lansing to Cooper, Grand River Arts Walk Project: Glick to Monroe, Argyle: Wisner to West, High Street Bridge and Jackson: Glick to Ganson.

Continued emphasis is also being placed on street maintenance with expenditures projected to approximate \$838,864 for 2010/11. Funds for the annual leaf pickup are not included in the budget - funding will need to be identified if the City Council wishes to continue this service.

**LOCAL STREET FUND**

Two significant street construction projects planned in the Local Street Fund for 2010/11 are the State: Pearl to Ganson and the Wilkins: Jackson to Francis projects (a complete list of proposed projects is on page 135). Maintenance expenditures, as in the Major Street Fund, will continue to be emphasized, but at a level less than the prior two fiscal years, with proposed spending amounts estimated at nearly \$718,591.

A graphical summary of Major Street and Local Street expenditures for construction since fiscal year 2007/08 is as follows:



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***EXPENSES (Continued)***

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**PUBLIC IMPROVEMENT FUND**

As indicated previously (see *Fund Overview* section), the Public Improvement Fund historically provides funding for the traditional capital expenditures – sidewalk construction (although not in 2010/11), storm drain construction and Building Authority Debt Service. The Capital Projects Fund (see below) will also receive a transfer in the proposed budgeted amount of \$324,000 to provide funding for various capital improvement projects (see page 215 in the Capital Project Funds section for listing). The most significant projects funded with this transfer are the Bloomfield Park Improvements (\$140,000) as well as improvements to Kiwanis Park (\$136,000).

Also proposed for fiscal year 2010/11 are transfers in the amount of \$923,779 to the Major Street Fund and \$23,000 to the Local Street Fund. These transfers will be used to provide funding for various construction projects in the Major Street Fund as well as for various smaller projects in the Local Street Fund (see page 123, 130 and 135 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 Bloomfield Park Improvements project (\$140,000) comprises the single largest capital project and is approximately one third of the total Capital Projects Fund proposed budget for 2010/11. A summary of this and other smaller projects for 2010/11 as well as the current year projects can be seen on page 215.

**SEWER FUND**

Proposed Sanitary Sewer Replacement Fund (#405) projects will approximate \$ 732,000 in fiscal year 2010/11. Details for these specific projects can be found on page 193. Two of the larger projects are Blackstone: Ganson to North (\$ 228,125) and the E. Michigan Sewer Lining Project (\$ 96,000 for FY 2011 and \$ 419,678 projected for the current fiscal year).

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 in 2010/11. Some other less major proposed expenses include some replacement of meter instrumentation, roof repair, HVAC and door replacement and possibly a vehicle replacement if needed

As indicated previously, sewer rates are tentatively planned to increase for FY 2011.

**WATER FUND**

The Water Department continues its replacement of lead water services and obsolete water mains with the estimated amount for fiscal year 2011 totaling \$902,000. A listing of the streets that are proposed for water main replacements can be found on page 219.

Other major capital improvements scheduled for 2010/11 include the replacement of a fork lift in the distribution building, two 24" valves outside the WTP, meter replacement, engineering for various projects including the painting of a ground storage tank, continuation of the wellhead protection programs and replacement of a 1997 pickup truck and a 2001 utility vehicle.

***EXPENSES (Continued)***

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**WATER FUND (Continued)**

Water Treatment Plant and Pumping Activity (591-565) expenses proposed for fiscal year 2010 will increase \$374,211 from the current year projected level due largely to the removal of spent lime in lagoon #1.

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.

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 are tentatively set to be increased along with sewer rates in the near future.

***SUMMARY***

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

Respectfully submitted,



**Warren D. Renando**  
**Interim City Manager**

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Budget Summary**

	Projected Beginning Balance	Revenues	Expenditures	Projected Ending Balance
<b>General Fund</b>	\$ 682,478	\$ 21,146,992	\$ 21,555,963	\$ 273,507
<b>Special Revenue Funds:</b>				
Major Street	26,054	5,258,954	5,247,863	37,145
Local Street	61,486	2,508,281	2,533,973	35,794
Ella Sharp Park Operating	16,149	722,050	703,161	35,038
Land Acquisition	45	50,000	50,000	45
Housing Initiative Fund	0	30,000	30,000	0
Public Improvement	536,867	1,115,903	1,640,144	12,626
Building Department	0	498,057	493,757	4,300
Budget Stabilization	1,603,500	16,000	16,000	1,603,500
Drug Law Enforcement	78,839	41,758	44,791	75,806
Byrne Jag Grant	0	246,475	246,475	0
COPS - CHRP Grant	0	385,828	385,828	0
LAWNET Grant	1,144	34,599	34,599	1,144
Neighborhood Stabilization Grant	0	1,097,325	1,097,325	0
2008 Brownfield Assessment Grant	0	100,000	100,000	0
Recreation Activity	40,733	263,500	252,106	52,127
JPS Recreation Millage Program	5,623	245,800	241,000	10,423
2008 Brownfield Revolving Loan	0	900,000	900,000	0
	<b>2,370,440</b>	<b>13,514,530</b>	<b>14,017,022</b>	<b>1,867,948</b>
<b>Debt Service Funds:</b>				
Michigan ULA Loan	0	64,000	64,000	0
2003 Michigan Transportation Fund Bond	7	280,925	280,925	7
City Hall	4,907	637,000	635,436	6,471
Building Authority	3,351	128,783	128,783	3,351
2001 DDA TIF	637	1,244,100	1,244,100	637
2002 BRA TIF	2,273	620,128	620,128	2,273
2007 BRA TIF Refunding	100	447,729	447,729	100
	<b>11,275</b>	<b>3,422,665</b>	<b>3,421,101</b>	<b>12,839</b>
<b>Capital Projects Funds:</b>				
Capital Projects Fund	7,774	444,967	444,967	7,774
Water Equipment & Replacement	1,089,821	961,650	1,626,851	424,620
Sanitary Sewer Maintenance	0	500,000	500,000	0
Sanitary Sewer Replacement	1,575,537	664,400	732,125	1,507,812
Wastewater Equipment Replacement	2,370,758	643,000	1,620,000	1,393,758
Brownfield Redevelopment Authority	3,094,176	1,356,900	1,359,067	3,092,009
Downtown Development Authority Project	320,040	1,149,393	1,469,209	224
	<b>8,458,106</b>	<b>5,720,310</b>	<b>7,752,219</b>	<b>6,426,197</b>
<b>Enterprise Funds:</b>				
Sharp Park Golf Practice Center	6,644	72,700	62,767	16,577
Auto Parking System	69,648	57,270	124,981	1,937
Parking Assessment	167,641	102,564	189,342	80,863
Sewer	3,258,832	5,362,750	5,635,773	2,985,809
Water	2,029,949	6,337,828	6,859,178	1,508,599
Parking Deck Fund	969,202	255,800	557,098	667,904
	<b>6,501,916</b>	<b>12,188,912</b>	<b>13,429,139</b>	<b>5,261,689</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Budget Summary**

	Projected Beginning Balance	Revenues	Expenditures	Projected Ending Balance
<b>Internal Service Funds:</b>				
Public Works Administration	203,139	613,640	636,115	180,664
Engineering Administration	98,436	361,287	357,487	102,236
Local Site Remediation Revolving	444,881	179,000	201,000	422,881
Motor Pool & Garage	703,366	1,332,225	1,400,643	634,948
Equipment Revolving Fund	0	45,798	45,798	0
Workers' Compensation	1,321,101	325,300	658,325	988,076
Prescription Drug	101,329	810,500	888,800	23,029
Heath Care Insurance Deductible	432,671	123,000	89,180	466,491
Heath Care Insurance Deductible - Fire	0	223,250	223,250	0
	<b>3,304,923</b>	<b>4,014,000</b>	<b>4,500,598</b>	<b>2,818,325</b>
<b>Trust &amp; Agency Funds:</b>				
County & School Tax Collection	0	50,000	50,000	0
Cemetery Perpetual Maintenance	1,791,143	89,500	64,500	1,816,143
Ella W. Sharp Park Endowment	1,129,379	45,000	45,000	1,129,379
Employees Retirement System	30,387,385	4,160,000	2,700,000	31,847,385
Policemen's & Firemen's Pension	4,226,228	1,112,329	1,050,000	4,288,557
Policemen's & Firemen's Pension - Act 345	30,900,497	7,247,800	4,750,000	33,398,297
Public Employee Health Care Fund	487,384	120,480	10,000	597,864
	<b>68,922,016</b>	<b>12,825,109</b>	<b>8,669,500</b>	<b>73,077,625</b>
<b>Special Assessment Funds:</b>				
Special Assessment	(898,263)	365,529	365,529	(898,263)
	<b>(898,263)</b>	<b>365,529</b>	<b>365,529</b>	<b>(898,263)</b>
<b>GRAND TOTAL</b>	<b>\$ 89,352,891</b>	<b>\$ 73,198,047</b>	<b>\$ 73,711,071</b>	<b>\$ 88,839,867</b>

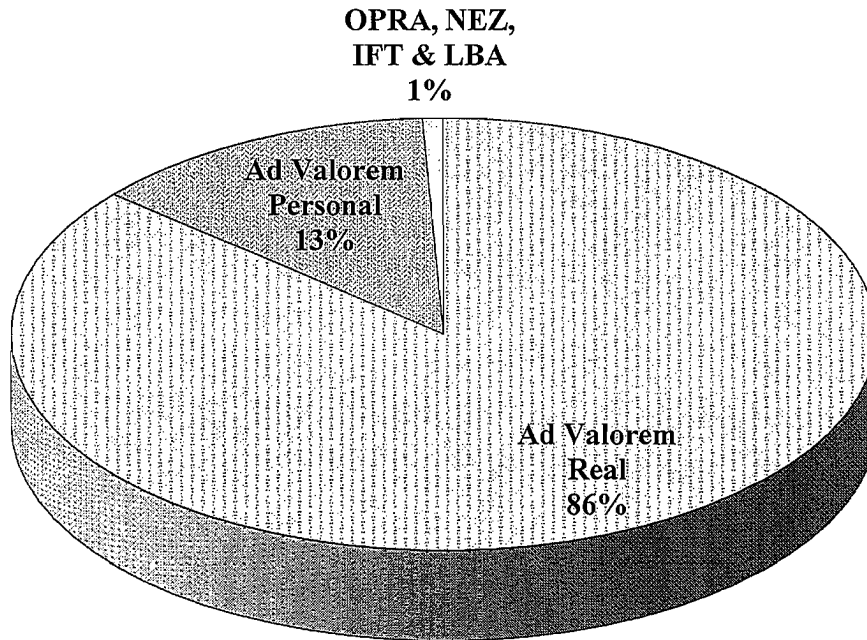
***NOTE:** Balances shown are fund balances except for Enterprise and Internal Service Funds, which are working capital balances.*

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Computation of Tentative 2010 City Tax Base**

**Ad Valorem Taxable Value :**

Real Property	\$ 644,023,941	
Personal Property	<u>81,180,897</u>	\$ 725,204,838
<b>Less: Renaissance Zone Exemptions (1)</b>		<u>(106,312,845)</u>
<b>Net Ad Valorem Taxable Value:</b>		618,891,993
<b>Obsolete Property Rehabilitation Act - Frozen</b>		316,768
<b>Neighborhood Enterprise Zone</b>		80,300
<b>Industrial Facilities Tax - New</b>	8,774,200	
	<u>50%</u>	4,387,100
<b>Land Bank Authority</b>	34,349	
	<u>50%</u>	<u>17,175</u>
<b>Total Tentative 2010 City Tax Base</b>		<u><u>\$ 623,693,336</u></u>

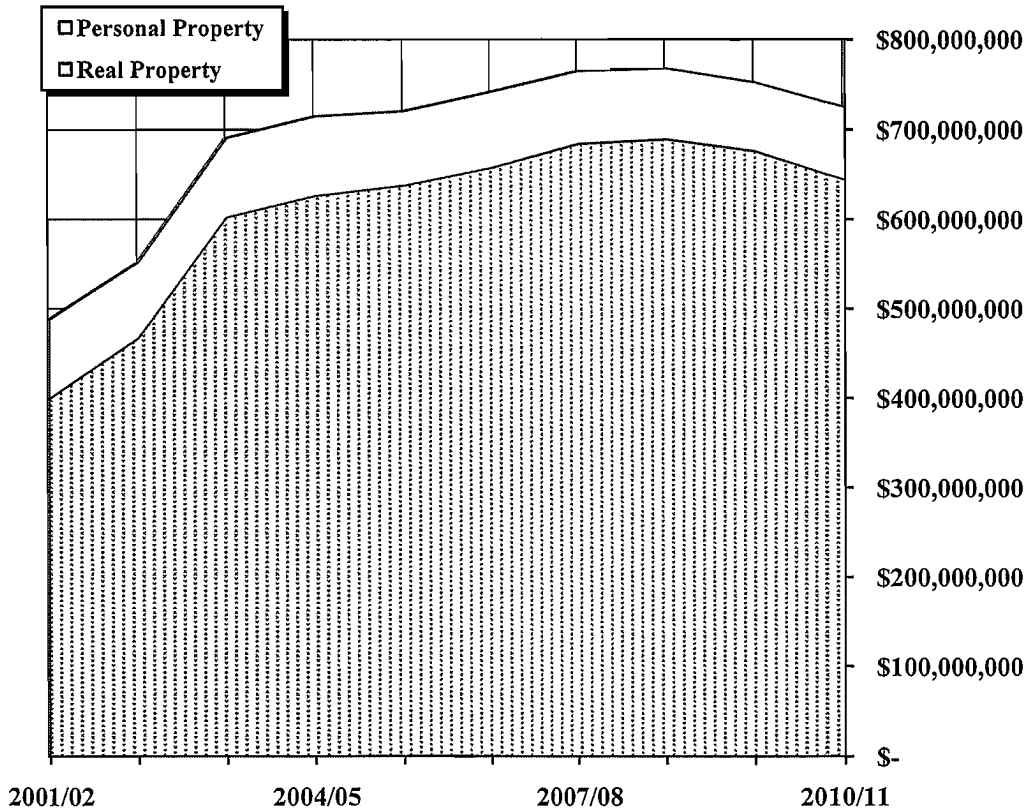
(1) Renaissance Zone Property are exempt from all millages except bonded indebtedness.



**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Ad Valorem Taxable Values**  
**Ten Year Trends**

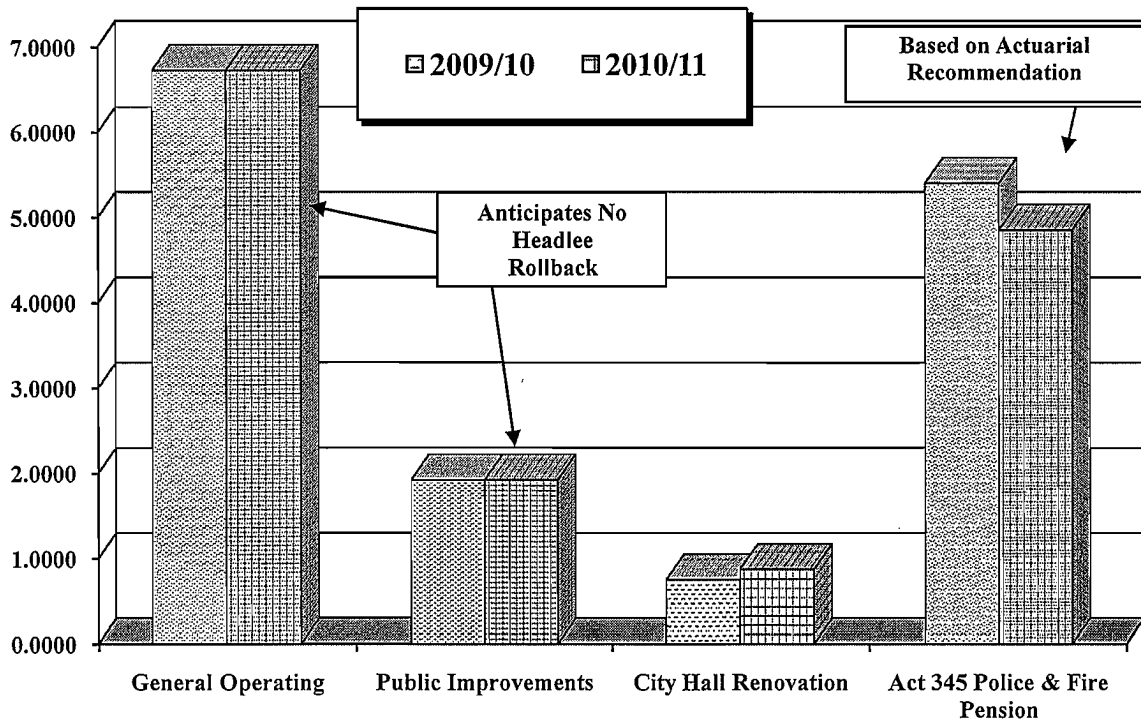
<b>Fiscal Year</b>	<b>Real Property</b>	<b>Personal Property</b>	<b>Total (1)</b>	<b>% Change</b>
2001/02	\$ 399,000,117	\$ 88,494,800	\$ 487,494,917	5.71%
2002/03	466,897,355	84,886,500	551,783,855	13.19%
2003/04	601,930,007	88,568,100	690,498,107	25.14%
2004/05	625,718,543	88,893,584	714,612,127	3.49%
2005/06	637,342,306	83,013,769	720,356,075	0.80%
2006/07	656,972,298	85,010,000	741,982,298	3.00%
2007/08	683,732,271	81,563,700	765,295,971	3.14%
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%

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



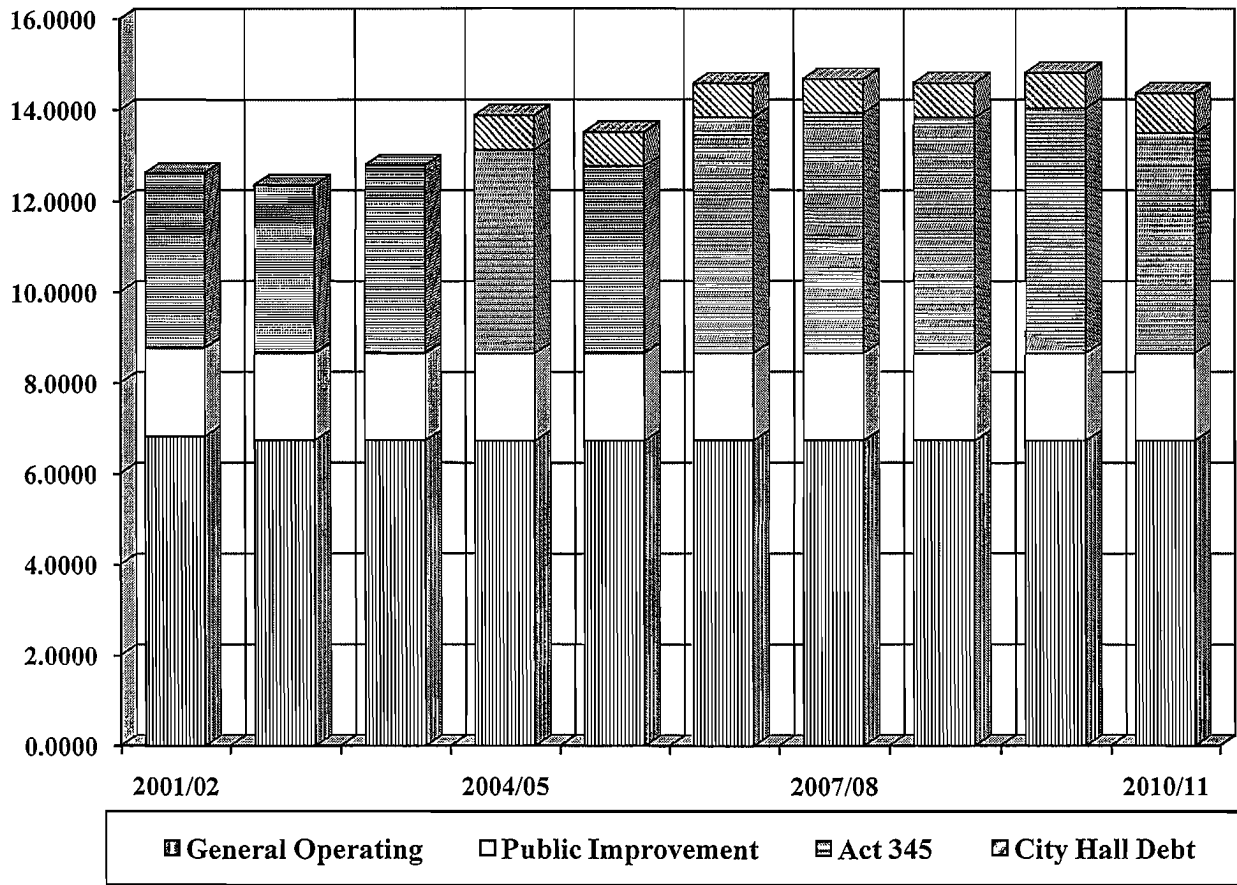
**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Comparison of Millage Rates**  
**For Fiscal Year 2009/10 and 2010/11**

<u>Purpose of Millage</u>	<u>Millage Rates</u>		<u>Change</u>	
	2009/10	2010/11	Mills	Percent
General Operating	6.7192	6.7192	+ 0.0000	0.00%
Public Improvements	1.9197	1.9197	+ 0.0000	0.00%
City Hall Debt	0.7700	0.8700	+ 0.1000	12.99%
Act 345 Police & Fire Pension	5.4000	4.8500	- 0.5500	-10.19%
<b>Total City Millage</b>	<b>14.8089</b>	<b>14.3589</b>	<b>- 0.4500</b>	<b>-3.04%</b>



**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**City Millage Rates**  
**Ten Year Trends**

Fiscal Year	General Operating	Public Improvement	Act 345 Police & Fire Pension	City Hall Debt	Total
2001/02	6.8057	1.9444	3.8500	-	12.6001
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





# **Budget Resolutions**

**ANNUAL BUDGET RESOLUTION**

**BY THE CITY COUNCIL:**

**WHEREAS**, prior to the first regular council meeting in May, the Interim 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, 2010, through June 30, 2011, 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, 2010 to June 30, 2011, 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 2009/10 budget be amended to those amounts reflected in the 2009/10 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 \$ 725,204,838.

**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 \$ 4,801,343.


General Operating	6.7192 mills
Public Improvements	1.9197 mills
City Hall Debt	.8700 mills
State Act 345 Police and Fire Pension	<u>4.8500 mills</u>
	<u>14.3589 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 25<sup>th</sup> day of May, 2010.

**IN WITNESS WHEREOF**, I have hereunto affixed my signature and the Seal of the City of Jackson, Michigan, on this 26<sup>th</sup> day of May, 2010.

 City Clerk

**Attachment A**  
**Revenue Summary for Fiscal Year 2010/11**

Fund	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>101 General Fund:</b>						
Property Taxes	7,847,792	7,770,119	7,692,601	7,662,601	7,016,817	7,016,817
Income Taxes	7,946,837	7,645,706	7,700,000	6,900,000	6,900,000	6,900,000
Licenses And Permits	228,671	247,399	244,650	242,050	253,950	253,950
Federal Grants	38,846	39,808	12,947	142,842	3,522	3,522
State Grants	47,955	137,573	52,501	49,312	14,603	14,603
State Revenue Sharing	5,086,310	5,281,224	4,579,901	4,392,762	4,392,762	4,392,762
Charges For Services	1,293,050	1,327,233	1,423,282	1,534,599	1,539,126	1,539,126
Fines And Forfeits	279,673	224,967	214,200	274,507	258,060	258,060
Investment Income	307,194	101,926	190,000	90,000	110,000	110,000
Contributions From Other Funds	346,419	213,036	190,750	200,918	189,350	189,350
Miscellaneous	146,886	367,637	821,060	495,960	463,302	463,302
	<u>23,569,633</u>	<u>23,356,628</u>	<u>23,121,892</u>	<u>21,985,551</u>	<u>21,141,492</u>	<u>21,141,492</u>
<b>202 Major Street:</b>						
Federal & State Grants	639,473	1,057,512	4,123,283	3,375,644	1,725,007	1,725,007
State Gas & Weight Tax	1,914,840	1,846,690	1,829,749	1,790,269	1,737,550	1,737,550
State Trunkline Maintenance	163,084	239,259	215,816	215,816	215,816	215,816
Interest	83	568	1,000	632	0	0
Miscellaneous	200,932	158,963	133,555	277,993	476,217	476,217
Contributions From Other Funds	772,733	798,565	1,300,362	1,051,296	1,104,364	1,104,364
	<u>3,691,145</u>	<u>4,101,557</u>	<u>7,603,765</u>	<u>6,711,650</u>	<u>5,258,954</u>	<u>5,258,954</u>
<b>203 Local Street:</b>						
State Gas & Weight Tax	584,605	563,165	557,911	545,480	529,881	529,881
Miscellaneous	56,810	0	800	10,428	9,600	9,600
Contributions From Other Funds	745,017	521,233	1,050,700	576,700	1,968,800	1,968,800
	<u>1,386,432</u>	<u>1,084,398</u>	<u>1,609,411</u>	<u>1,132,608</u>	<u>2,508,281</u>	<u>2,508,281</u>
<b>208 Ella W. Sharp Park Operating:</b>						
Charges For Goods & Services	560,798	542,402	632,500	579,500	602,500	602,500
Interest	302	0	1,000	110	1,000	1,000
Contributions From Other Funds	146,482	188,440	96,700	97,650	95,400	95,400
Miscellaneous	5,797	4,300	8,000	24,770	23,150	23,150
	<u>713,379</u>	<u>735,142</u>	<u>738,200</u>	<u>702,030</u>	<u>722,050</u>	<u>722,050</u>
<b>210 Land Acquisition Fund:</b>						
Interest	1,892	95	0	0	0	0
Charges For Services-Sales	70,884	0	0	0	0	0
Contributions From Other Funds	0	36,250	50,000	50,000	50,000	50,000
	<u>72,776</u>	<u>36,345</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
<b>211 Housing Initiative Fund:</b>						
Interest	0	16	0	0	0	0
Charges For Services-Sales	0	12,559	30,000	0	30,000	30,000
Contributions From Other Funds	21,000	0	0	4,155	0	0
	<u>21,000</u>	<u>12,575</u>	<u>30,000</u>	<u>4,155</u>	<u>30,000</u>	<u>30,000</u>
<b>245 Public Improvement:</b>						
Property Taxes	1,196,668	1,192,407	1,168,705	1,145,461	1,099,903	1,099,903
Interest	58,381	29,261	27,000	16,000	16,000	16,000
	<u>1,255,049</u>	<u>1,221,668</u>	<u>1,195,705</u>	<u>1,161,461</u>	<u>1,115,903</u>	<u>1,115,903</u>

**Attachment A**  
**Revenue Summary for Fiscal Year 2010/11**

Fund	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>249 Building Department:</b>						
Licenses & Permits	259,222	251,387	255,000	243,000	354,757	354,757
Charges For Services-Other	15,179	58,101	89,780	97,965	129,500	129,500
Interest	(1,381)	646	500	2,000	1,000	1,000
Miscellaneous	9,834	10,618	10,000	13,856	12,800	12,800
Contributions From Other Funds	200,000	120,000	121,248	119,416	0	0
	<u>482,854</u>	<u>440,752</u>	<u>476,528</u>	<u>476,237</u>	<u>498,057</u>	<u>498,057</u>
<b>257 Budget Stabilization:</b>						
Interest	75,629	38,343	40,000	16,000	16,000	16,000
	<u>75,629</u>	<u>38,343</u>	<u>40,000</u>	<u>16,000</u>	<u>16,000</u>	<u>16,000</u>
<b>265 Drug Law Enforcement:</b>						
Sale of Property	10,472	15,693	7,300	6,800	5,850	5,850
Interest	500	1,862	1,200	1,235	785	785
Miscellaneous	65,361	151,954	27,500	69,806	35,123	35,123
	<u>76,333</u>	<u>169,509</u>	<u>36,000</u>	<u>77,841</u>	<u>41,758</u>	<u>41,758</u>
<b>266 PSN Initiative Grant</b>						
Federal Grants	28,590	46,251	0	57,510	0	0
	<u>28,590</u>	<u>46,251</u>	<u>0</u>	<u>57,510</u>	<u>0</u>	<u>0</u>
<b>268 Byrne JAG Grant</b>						
Federal Grants	0	44,423	542,049	348,270	246,475	246,475
	<u>0</u>	<u>44,423</u>	<u>542,049</u>	<u>348,270</u>	<u>246,475</u>	<u>246,475</u>
<b>269 COPS-CHRP Grant</b>						
Federal Grants	0	0	591,920	177,576	385,828	385,828
	<u>0</u>	<u>0</u>	<u>591,920</u>	<u>177,576</u>	<u>385,828</u>	<u>385,828</u>
<b>270 LAWNET Grant:</b>						
Federal Grants	57,929	34,447	48,105	48,105	0	0
Contributions From Other Funds	71,215	86,637	78,694	84,617	34,599	34,599
	<u>129,144</u>	<u>121,084</u>	<u>126,799</u>	<u>132,722</u>	<u>34,599</u>	<u>34,599</u>
<b>288 Lead Hazard Control Grant:</b>						
Federal Grant	599,102	570,467	721,495	667,610	0	0
Interest & Miscellaneous	730	0	0	54	0	0
Contributions From Other Funds	1,700	0	0	0	0	0
	<u>601,532</u>	<u>570,467</u>	<u>721,495</u>	<u>667,664</u>	<u>0</u>	<u>0</u>
<b>289 Neighborhood Stabilization Grant</b>						
Federal Grants	0	0	0	602,675	1,097,325	1,097,325
	<u>0</u>	<u>0</u>	<u>0</u>	<u>602,675</u>	<u>1,097,325</u>	<u>1,097,325</u>
<b>293 Waterfront Redevelopment Grant:</b>						
State Grant	0	2,000	277,777	277,000	0	0
Interest & Miscellaneous	5	0	0	0	0	0
	<u>5</u>	<u>2,000</u>	<u>277,777</u>	<u>277,000</u>	<u>0</u>	<u>0</u>
<b>295 2008 Brownfield Assessment Grant:</b>						
Federal Grants	2,534	128,802	97,466	168,664	100,000	100,000
	<u>2,534</u>	<u>128,802</u>	<u>97,466</u>	<u>168,664</u>	<u>100,000</u>	<u>100,000</u>

**Attachment A**  
**Revenue Summary for Fiscal Year 2010/11**

Fund	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>296 Recreation Activity:</b>						
Charges For Goods & Services	242,316	221,085	288,000	245,800	257,000	257,000
Interest & Miscellaneous	1,616	807	2,000	6,945	6,500	6,500
	<u>243,932</u>	<u>221,892</u>	<u>290,000</u>	<u>252,745</u>	<u>263,500</u>	<u>263,500</u>
<b>297 JPS Recreation Millage Program:</b>						
Contribution From JPS	248,422	252,733	250,000	248,000	241,000	241,000
Miscellaneous	0	0	0	4,675	4,800	4,800
	<u>248,422</u>	<u>252,733</u>	<u>250,000</u>	<u>252,675</u>	<u>245,800</u>	<u>245,800</u>
<b>298 2008 Brownfield Revolving Loan:</b>						
Federal Grants	0	0	0	100,000	900,000	900,000
	<u>0</u>	<u>0</u>	<u>0</u>	<u>100,000</u>	<u>900,000</u>	<u>900,000</u>
<b>323 MULA Loan Debt Service:</b>						
Contributions From Other Funds	144,000	144,000	144,000	144,000	64,000	64,000
	<u>144,000</u>	<u>144,000</u>	<u>144,000</u>	<u>144,000</u>	<u>64,000</u>	<u>64,000</u>
<b>324 MTF Bond Debt Service:</b>						
Contributions From Other Funds	153,435	278,787	277,815	277,815	280,925	280,925
	<u>153,435</u>	<u>278,787</u>	<u>277,815</u>	<u>277,815</u>	<u>280,925</u>	<u>280,925</u>
<b>365 City Hall Debt Service:</b>						
Property Taxes	584,081	584,650	582,500	582,500	634,500	634,500
Interest	8,289	4,989	5,000	2,500	2,500	2,500
	<u>592,370</u>	<u>589,639</u>	<u>587,500</u>	<u>585,000</u>	<u>637,000</u>	<u>637,000</u>
<b>368 Building Authority Debt Service:</b>						
Charges For Goods & Services	128,394	128,350	128,784	128,784	128,783	128,783
	<u>128,394</u>	<u>128,350</u>	<u>128,784</u>	<u>128,784</u>	<u>128,783</u>	<u>128,783</u>
<b>395 2001 DDA TIF Debt Service:</b>						
Contributions From Other Funds	968,923	1,051,513	1,139,300	1,139,263	1,244,100	1,244,100
	<u>968,923</u>	<u>1,051,513</u>	<u>1,139,300</u>	<u>1,139,263</u>	<u>1,244,100</u>	<u>1,244,100</u>
<b>398 2002 BRA TIF Debt Service:</b>						
Contributions From Other Funds	527,623	565,148	591,000	590,848	620,128	620,128
	<u>527,623</u>	<u>565,148</u>	<u>591,000</u>	<u>590,848</u>	<u>620,128</u>	<u>620,128</u>
<b>399 2007 BRA TIF Debt Service:</b>						
Bond Proceeds	9,810,938	0	0	0	0	0
Contributions From Other Funds	456,256	450,129	449,000	448,929	447,729	447,729
	<u>10,267,194</u>	<u>450,129</u>	<u>449,000</u>	<u>448,929</u>	<u>447,729</u>	<u>447,729</u>
<b>401 Capital Projects:</b>						
Interest	0	81	0	0	0	0
State Grant	1,200	0	0	0	70,000	70,000
Miscellaneous-Donations	11,097	564	12,000	0	24,000	24,000
Contributions From Other Funds	513,817	504,929	165,827	118,272	324,000	324,000
	<u>526,114</u>	<u>505,574</u>	<u>177,827</u>	<u>118,272</u>	<u>418,000</u>	<u>418,000</u>
<b>402 Water Equipment &amp; Replacement:</b>						
Interest & Miscellaneous	144,228	52,315	50,000	26,416	21,650	21,650
State & Federal Grant	247,262	5,328	0	20,855	0	0
Contributions From Other Funds	1,300,000	1,700,000	1,671,000	1,260,000	940,000	940,000
	<u>1,691,490</u>	<u>1,757,643</u>	<u>1,721,000</u>	<u>1,307,271</u>	<u>961,650</u>	<u>961,650</u>

**Attachment A**  
**Revenue Summary for Fiscal Year 2010/11**

Fund	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>404 Sanitary Sewer Maintenance:</b>						
Interest & Miscellaneous	4,530	7	0	4,888	4,550	4,550
Contributions From Other Funds	424,236	493,519	484,720	479,832	495,450	495,450
	<u>428,766</u>	<u>493,526</u>	<u>484,720</u>	<u>484,720</u>	<u>500,000</u>	<u>500,000</u>
<b>405 Sanitary Sewer Replacement:</b>						
Interest & Miscellaneous	59,915	35,460	33,000	16,666	16,400	16,400
Contributions From Other Funds	648,000	648,000	648,000	648,000	648,000	648,000
	<u>707,915</u>	<u>683,460</u>	<u>681,000</u>	<u>664,666</u>	<u>664,400</u>	<u>664,400</u>
<b>406 Wastewater Equipment Replacement:</b>						
Interest	186,264	56,162	46,000	25,000	25,000	25,000
Contributions From Other Funds	600,000	618,000	618,000	618,000	618,000	618,000
	<u>786,264</u>	<u>674,162</u>	<u>664,000</u>	<u>643,000</u>	<u>643,000</u>	<u>643,000</u>
<b>494 Brownfield Redevelopment Authority:</b>						
Property Taxes	1,401,398	1,436,799	1,390,094	1,393,402	1,323,900	1,323,900
Interest	104,757	61,847	60,000	30,000	33,000	33,000
	<u>1,506,155</u>	<u>1,498,646</u>	<u>1,450,094</u>	<u>1,423,402</u>	<u>1,356,900</u>	<u>1,356,900</u>
<b>496 Downtown Development Authority Project:</b>						
Property Taxes	1,014,339	1,056,990	976,760	984,502	1,078,393	1,078,393
Interest & Miscellaneous	49,838	27,024	24,000	7,350	71,000	71,000
	<u>1,064,177</u>	<u>1,084,014</u>	<u>1,000,760</u>	<u>991,852</u>	<u>1,149,393</u>	<u>1,149,393</u>
<b>583 Ella W. Sharp Park Golf Practice Center:</b>						
Charges For Goods & Services	50,509	54,026	66,000	57,000	61,000	61,000
Interest & Miscellaneous	11	8	0	1,847	1,700	1,700
Contributions From Other Funds	12,000	11,600	10,000	10,000	10,000	10,000
	<u>62,520</u>	<u>65,634</u>	<u>76,000</u>	<u>68,847</u>	<u>72,700</u>	<u>72,700</u>
<b>585 Auto Parking System:</b>						
Charges For Goods & Services	74,458	73,842	77,308	79,608	55,520	55,520
Interest & Miscellaneous	4,296	2,023	2,300	1,169	1,250	1,250
Parking Fines	320	495	300	1,200	500	500
Contributions From Other Funds	31,222	32,002	32,802	32,802	0	0
	<u>110,296</u>	<u>108,362</u>	<u>112,710</u>	<u>114,779</u>	<u>57,270</u>	<u>57,270</u>
<b>586 Parking Assessment:</b>						
Charges For Goods & Services	30,528	29,190	32,000	27,650	26,650	26,650
Interest & Miscellaneous	16,971	7,001	6,000	3,499	3,470	3,470
Parking Fines	42,420	34,201	42,000	32,000	32,000	32,000
Contributions From Other Funds	86,114	46,122	40,500	40,444	40,444	40,444
	<u>176,033</u>	<u>116,514</u>	<u>120,500</u>	<u>103,593</u>	<u>102,564</u>	<u>102,564</u>
<b>590 Sewer:</b>						
Charges For Goods & Services	5,256,002	5,191,275	5,214,000	5,222,000	5,222,000	5,222,000
Interest & Rents	174,517	88,557	58,000	45,000	45,000	45,000
Miscellaneous	84,981	85,921	71,000	95,724	95,750	95,750
	<u>5,515,500</u>	<u>5,365,753</u>	<u>5,343,000</u>	<u>5,362,724</u>	<u>5,362,750</u>	<u>5,362,750</u>

**Attachment A**  
**Revenue Summary for Fiscal Year 2010/11**

Fund	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>591 Water:</b>						
Charges For Goods & Services	6,054,437	5,921,576	6,607,686	5,907,531	5,910,017	5,910,017
Interest & Rents	206,252	93,895	100,000	30,000	30,000	30,000
Contributions From Other Funds	220,418	184,459	214,610	226,382	211,511	211,511
Miscellaneous	149,344	135,314	143,000	190,975	186,300	186,300
	<u>6,630,451</u>	<u>6,335,244</u>	<u>7,065,296</u>	<u>6,354,888</u>	<u>6,337,828</u>	<u>6,337,828</u>
<b>599 Parking Deck:</b>						
Charges For Goods & Services	250,000	250,000	250,000	250,000	250,000	250,000
Interest & Miscellaneous	38,793	22,864	22,000	7,354	5,800	5,800
	<u>288,793</u>	<u>272,864</u>	<u>272,000</u>	<u>257,354</u>	<u>255,800</u>	<u>255,800</u>
<b>641 Public Works Administration:</b>						
Charges For Goods & Services	566,661	603,337	647,215	642,747	604,440	604,440
Interest & Miscellaneous	11,905	6,988	0	14,625	9,200	9,200
	<u>578,566</u>	<u>610,325</u>	<u>647,215</u>	<u>657,372</u>	<u>613,640</u>	<u>613,640</u>
<b>642 Engineering Administration:</b>						
Charges For Goods & Services	369,401	370,393	342,863	349,509	357,487	357,487
Interest & Miscellaneous	5,567	4,357	0	9,328	3,800	3,800
	<u>374,968</u>	<u>374,750</u>	<u>342,863</u>	<u>358,837</u>	<u>361,287</u>	<u>361,287</u>
<b>643 Local Site Remediation Revolving:</b>						
Interest & Miscellaneous	0	3,869	0	4,000	4,000	4,000
Contributions From Other Funds	149,054	204,834	183,112	186,324	175,000	175,000
	<u>149,054</u>	<u>208,703</u>	<u>183,112</u>	<u>190,324</u>	<u>179,000</u>	<u>179,000</u>
<b>661 Motor Pool And Garage:</b>						
Charges For Goods & Services	1,295,237	1,277,769	1,284,083	1,301,513	1,297,275	1,297,275
Interest & Miscellaneous	65,785	73,143	40,000	37,696	34,950	34,950
	<u>1,361,022</u>	<u>1,350,912</u>	<u>1,324,083</u>	<u>1,339,209</u>	<u>1,332,225</u>	<u>1,332,225</u>
<b>663 Equipment Revolving:</b>						
Charges For Goods & Services	64,232	58,484	75,071	75,071	23,798	23,798
	<u>64,232</u>	<u>58,484</u>	<u>75,071</u>	<u>75,071</u>	<u>23,798</u>	<u>23,798</u>
<b>677 Workers Compensation:</b>						
Interest & Miscellaneous	109,839	121,535	90,000	60,000	60,000	60,000
Contributions From Other Funds	249,476	260,422	265,300	265,300	265,300	265,300
	<u>359,315</u>	<u>381,957</u>	<u>355,300</u>	<u>325,300</u>	<u>325,300</u>	<u>325,300</u>
<b>678 Prescription Drug:</b>						
Interest & Miscellaneous	8,804	54,408	15,000	13,500	10,500	10,500
Contributions From Other Funds	895,800	925,928	1,041,060	800,000	800,000	800,000
	<u>904,604</u>	<u>980,336</u>	<u>1,056,060</u>	<u>813,500</u>	<u>810,500</u>	<u>810,500</u>
<b>679 Health Care Insurance Deductible:</b>						
Interest & Miscellaneous	4,801	7,229	6,000	3,000	3,000	3,000
Contributions From Other Funds	435,347	349,018	411,300	120,000	120,000	120,000
	<u>440,148</u>	<u>356,247</u>	<u>417,300</u>	<u>123,000</u>	<u>123,000</u>	<u>123,000</u>
<b>680 Health Care Insurance Deductible-Fire:</b>						
Interest & Miscellaneous	0	0	0	82,712	33,208	33,208
Contributions From Other Funds	0	15,131	0	150,583	190,042	190,042
	<u>0</u>	<u>15,131</u>	<u>0</u>	<u>233,295</u>	<u>223,250</u>	<u>223,250</u>

**Attachment A**  
**Revenue Summary for Fiscal Year 2010/11**

Fund	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>702 County &amp; School Tax Collection:</b>						
Interest	149,940	62,201	50,000	50,000	50,000	50,000
	<u>149,940</u>	<u>62,201</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
<b>711 Cemetery Perpetual Maintenance:</b>						
Charges For Goods & Services	26,129	21,601	25,000	25,000	25,000	25,000
Investment Income	149,557	109,398	71,000	60,000	64,500	64,500
	<u>175,686</u>	<u>130,999</u>	<u>96,000</u>	<u>85,000</u>	<u>89,500</u>	<u>89,500</u>
<b>718 Ella W. Sharp Endowment:</b>						
Investment Income	23,324	89,209	46,300	47,250	45,000	45,000
	<u>23,324</u>	<u>89,209</u>	<u>46,300</u>	<u>47,250</u>	<u>45,000</u>	<u>45,000</u>
<b>731 Employees Retirement System:</b>						
Investment Income	(1,651,557)	(5,303,393)	2,660,000	4,360,000	2,660,000	2,660,000
Employee Contributions	567,016	614,922	713,000	713,000	700,000	700,000
Contributions From Other Funds	734,999	742,406	838,310	838,310	800,000	800,000
	<u>(349,542)</u>	<u>(3,946,065)</u>	<u>4,211,310</u>	<u>5,911,310</u>	<u>4,160,000</u>	<u>4,160,000</u>
<b>732 Policemen's &amp; Firemen's Pension:</b>						
Investment Income	(263,191)	(1,140,878)	295,000	1,070,000	395,000	395,000
Contributions From General Fund	612,545	641,212	722,537	722,537	717,329	717,329
	<u>349,354</u>	<u>(499,666)</u>	<u>1,017,537</u>	<u>1,792,537</u>	<u>1,112,329</u>	<u>1,112,329</u>
<b>733 Policemen's &amp; Firemen's Pension-Act 345:</b>						
Investment Income	(1,386,498)	(7,133,471)	3,675,000	4,675,000	3,675,000	3,675,000
Employee Contributions	763,054	819,666	800,000	800,000	800,000	800,000
Contributions From General Fund	3,289,972	3,191,716	3,256,531	3,256,531	2,772,800	2,772,800
	<u>2,666,528</u>	<u>(3,122,089)</u>	<u>7,731,531</u>	<u>8,731,531</u>	<u>7,247,800</u>	<u>7,247,800</u>
<b>736 Public Employee Health Care:</b>						
Investment Income	13,003	8,132	20,480	20,480	20,480	20,480
Contributions From Other Funds	0	100,000	100,000	100,000	100,000	100,000
	<u>13,003</u>	<u>108,132</u>	<u>120,480</u>	<u>120,480</u>	<u>120,480</u>	<u>120,480</u>
<b>895 Special Assessment:</b>						
Special Assessments	467,981	384,602	331,992	268,601	365,529	365,529
	<u>467,981</u>	<u>384,602</u>	<u>331,992</u>	<u>268,601</u>	<u>365,529</u>	<u>365,529</u>

**Attachment B**  
**Expense Summary for Fiscal Year 2010/11**

	2007/08	2008/09	2009/10	2009/10	2010/11	2010/11
	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>General Fund :</b>						
101-101 City Council	100,856	84,987	81,857	81,024	81,472	81,472
101-103 Charter Review Committee	214	77	0	0	0	0
101-137 Admin. Hearings Bureau	27,819	22,598	23,742	22,580	22,851	22,851
101-172 City Manager	267,401	249,447	199,735	149,385	258,765	258,765
101-192 City Clerk-Elections	135,329	161,360	138,629	130,470	134,401	134,401
101-201 Finance	409,600	425,810	421,042	422,993	403,965	403,965
101-209 City Assessor	401,020	430,423	398,930	392,895	306,843	306,843
101-210 City Attorney	503,466	521,999	497,412	482,462	373,659	373,659
101-215 City Clerk	198,814	216,043	223,579	216,263	186,360	186,360
101-226 Personnel	348,048	369,453	308,344	295,679	262,782	262,782
101-233 Purchasing	160,648	168,037	113,034	122,304	86,167	86,167
101-253 City Treasurer	314,541	316,151	326,016	309,350	268,927	268,927
101-254 City Income Tax Admin.	236,949	246,787	199,866	193,693	202,486	202,486
101-258 Mgt. Information Services	335,265	319,370	337,392	334,060	313,183	313,183
101-265 City Hall & Grounds	346,391	342,229	339,717	347,802	325,386	325,386
101-276 Cemeteries	456,858	493,677	481,523	447,714	427,079	427,079
101-299 Unallocated	545,027	495,144	512,009	598,268	582,029	582,029
101-301 Police	8,492,899	8,702,532	8,251,899	8,151,781	7,801,119	7,801,119
101-303 Police Youth Services-JPS	302,222	309,924	320,763	302,624	289,234	289,234
101-308 STEP Grant	20,733	20,733	13,333	13,333	0	0
101-311 JCCAE Grant	8,417	14,346	8,297	12,434	0	0
101-313 Consortium Training	33,334	18,483	26,313	48,277	18,403	18,403
101-314 In-Service Training	15,772	12,816	10,217	14,296	12,363	12,363
101-315 MCOLES Training	34,616	28,836	37,120	36,856	0	0
101-318 Homeland Security Grant	0	0	0	55,811	0	0
101-337 Fire Administration	273,729	282,304	314,679	319,414	274,262	274,262
101-340 Fire Suppression	4,928,031	5,020,855	4,421,189	4,662,472	4,145,181	4,145,181
101-341 Fire Prevention	10,119	47,859	15,938	12,692	12,136	12,136
101-343 Fire Training	188,367	236,302	189,349	125,161	189,466	189,466
101-350 Public Safety - Unallocated	1,378,864	1,415,816	1,534,967	1,662,587	1,751,129	1,751,129
101-401 Planning	92,322	154,627	132,912	130,936	116,029	116,029
101-426 Office Of Emerg. Measures	58,836	54,789	66,493	64,626	64,315	64,315
101-441 Tax Property Maintenance	7,101	7,598	8,000	8,000	8,000	8,000
101-442 Civic Affairs	50,266	44,553	45,000	46,043	43,765	43,765
101-445 Drains At Large	71,534	59,639	60,000	60,000	60,000	60,000
101-446 Storm Drain Construction	89,225	54,252	10,000	7,922	24,400	24,400
101-447 Ground Maintenance	158,912	132,838	44,515	44,515	42,600	42,600
101-448 Sidewalk Construction	123,252	157,297	60,000	124,953	40,000	40,000
101-450 Street Lighting	405,782	479,334	407,412	553,321	521,215	521,215
101-455 Weed Control	19,064	15,916	30,461	30,480	31,269	31,269
101-690 Forestry	572,995	586,902	545,266	506,568	491,297	491,297
101-692 Parks, Rec. & Grounds Admin.	734,756	789,964	694,740	712,479	587,913	587,913
101-697 Parks and Facilities Maint.	508,384	524,211	522,172	516,862	513,587	513,587
101-698 Lt. Nixon Memorial Park	139,245	152,934	142,368	140,805	131,735	131,735
101-699 Sharp Park Swimming Pool	109,075	117,113	68,973	94,393	94,877	94,877
101-803 Historical District	36,909	11,240	14,203	12,603	11,973	11,973
101-896 Human Relations	44,359	68,621	64,376	62,863	58,411	58,411
101-999 Contributions to Other Funds	383,461	324,158	175,148	177,471	53,900	53,900
<b>General Fund Total</b>	<b>24,080,827</b>	<b>24,710,384</b>	<b>22,838,930</b>	<b>23,259,520</b>	<b>21,624,934</b>	<b>21,624,934</b>

**Attachment B**  
**Expense Summary for Fiscal Year 2010/11**

		2007/08	2008/09	2009/10	2009/10	2010/11	2010/11
		Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Special Revenue Funds :</b>							
202	Major Street	3,566,448	4,120,059	7,998,523	6,986,648	5,247,863	5,247,863
203	Local Street	1,532,373	1,137,010	1,616,802	1,077,309	2,533,973	2,533,973
208	Ella W. Sharp Park Operating	712,922	740,991	738,813	695,206	703,161	703,161
210	Land Acquisition	54,592	54,494	50,000	50,000	50,000	50,000
211	Housing Initiative	24,800	9,438	30,000	7,529	30,000	30,000
245	Public Improvement	1,285,908	1,218,945	1,266,517	1,061,234	1,640,144	1,640,144
249	Building Department	483,086	440,313	476,528	477,291	493,757	493,757
257	Budget Stabilization	75,629	38,343	40,000	16,000	16,000	16,000
265	Drug Law Enforcement	76,928	97,361	41,931	98,620	44,791	44,791
266	PSN Initiative Grant	28,590	46,251	0	57,510	0	0
268	Byrne JAG Grant	0	44,423	542,049	348,270	246,475	246,475
269	COPS - CHRP Grant	0	0	591,920	177,576	385,828	385,828
270	LAWNET Grant	129,144	121,084	126,709	132,722	34,599	34,599
288	Lead Hazard Control Grant	601,532	570,467	721,495	667,664	0	0
289	Neighborhood Stabilization Grant	0	0	0	602,675	1,097,325	1,097,325
293	Waterfront Redevelopment Grant	0	2,000	277,777	277,021	0	0
295	2008 Brownfield Assessment Grant	2,534	128,802	97,466	168,664	100,000	100,000
296	Recreation Activity	242,530	215,280	294,299	251,797	252,106	252,106
297	JPS Recreation Millage Program	247,035	253,383	250,000	248,000	241,000	241,000
298	2008 Brownfield Revolving Loan	0	0	0	100,000	900,000	900,000
<b>Debt Service Funds :</b>							
323	Michigan U. L. A. Loan Debt Service	144,000	144,000	144,000	144,000	64,000	64,000
324	2003 MTF Bond Debt Service	153,435	278,780	277,815	277,815	280,925	280,925
365	City Hall Debt Service	580,923	601,586	616,186	616,686	635,436	635,436
368	Building Authority Debt Service	128,394	128,350	128,784	128,784	128,783	128,783
395	2001 DDA TIF Debt Service Fund	968,923	1,051,513	1,139,263	1,139,263	1,244,100	1,244,100
398	2002 BRA TIF Debt Service Fund	527,623	565,148	590,848	590,848	620,128	620,128
399	2007 BRA TIF Debt Service Fund	10,267,094	450,129	448,929	448,929	447,729	447,729
<b>Capital Projects Funds :</b>							
401	Capital Projects	508,992	500,359	177,827	172,542	418,000	418,000
402	Water Equipment & Replacement	1,734,947	1,565,182	2,320,187	2,363,094	1,626,851	1,626,851
404	Sanitary Sewer Maintenance	428,766	493,526	484,720	484,720	500,000	500,000
405	Sanitary Sewer Replacement	488,427	493,951	700,000	726,837	732,125	732,125
406	Wastewater Equipment Replacement	1,573,851	1,456,789	1,090,000	544,000	1,620,000	1,620,000
494	Brownfield Redevelopment Authority	1,193,468	1,271,195	1,342,864	1,371,614	1,359,067	1,359,067
496	DDA Project	1,261,882	1,333,572	1,388,102	1,362,020	1,469,209	1,469,209
<b>Enterprise Funds :</b>							
583	Sharp Park Golf Practice Center	71,092	70,527	71,092	73,101	70,603	70,603
585	Auto Parking System	94,613	97,138	91,613	89,767	70,401	70,401
586	Parking Assessment	238,667	169,105	197,456	197,668	189,342	189,342
590	Sewer	6,407,331	6,335,550	6,868,145	6,683,605	6,690,773	6,690,773
591	Water	6,606,579	7,497,110	7,817,555	7,346,905	7,344,283	7,344,283
599	Parking Deck	409,971	442,690	440,512	420,345	820,041	820,041

**Attachment B**  
**Expense Summary for Fiscal Year 2010/11**

		2007/08	2008/09	2009/10	2009/10	2010/11	2010/11
		Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Internal Service Funds :</b>							
641	Public Works Administration	613,242	543,030	644,715	642,747	636,115	636,115
642	Engineering Administration	400,396	356,023	342,863	349,509	357,487	357,487
643	Local Site Remediation Revolving	0	2,200	184,000	101,000	201,000	201,000
661	Motor Pool & Garage	1,394,782	1,245,663	1,660,549	1,773,855	1,711,914	1,711,914
663	Equipment Revolving	64,232	58,484	75,071	75,071	23,798	23,798
677	Workers' Compensation	312,382	190,673	746,900	666,508	658,325	658,325
678	Prescription Drug	873,054	1,005,486	1,043,700	926,303	888,800	888,800
679	Health Care Insurance Deductible	198,445	199,099	214,175	89,180	89,180	89,180
680	Health Care Insurance Deductible-Fire	0	25,176	0	223,250	223,250	223,250
<b>Trust &amp; Agency Funds :</b>							
702	County & School Tax Collection	149,940	62,201	50,000	50,000	50,000	50,000
711	Cemetery Perpetual Maintenance	74,087	73,455	71,000	60,000	64,500	64,500
718	Ella W. Sharp Endowment	53,982	46,640	46,300	47,250	45,000	45,000
731	Employees' Retirement System	2,095,409	2,307,461	2,300,000	2,690,000	2,700,000	2,700,000
732	Policemen's & Firemen's Pension	1,292,750	1,167,852	1,310,000	1,145,000	1,050,000	1,050,000
733	Policemen's & Firemen's Pens.-345	3,516,262	4,207,703	4,350,000	4,550,000	4,750,000	4,750,000
736	Public Employee Health Care	0	19,918	10,000	10,000	10,000	10,000
<b>Special Assessment Funds :</b>							
895	Special Assessment	535,540	269,082	331,992	268,601	365,529	365,529

# **General Fund**

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

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## (101) General Fund

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

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

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

### LIST OF DEPARTMENTS WHICH ARE INCLUDED IN THE GENERAL FUND

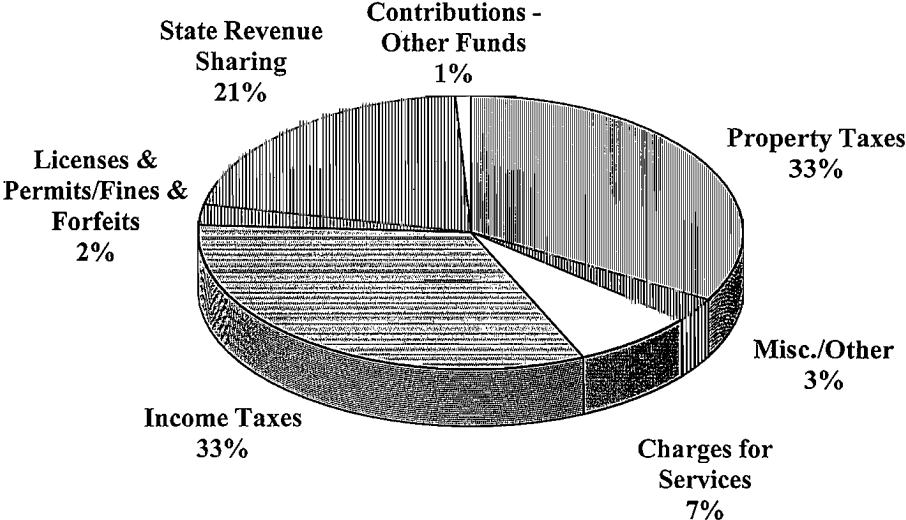
- |                                      |   |
|--------------------------------------|---|
| 1. City Council                      | 11. City Treasurer / Income Tax Administrator |
| 2. Administrative Hearings Bureau    | 12. Management Information Services           |
| 3. City Manager             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

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

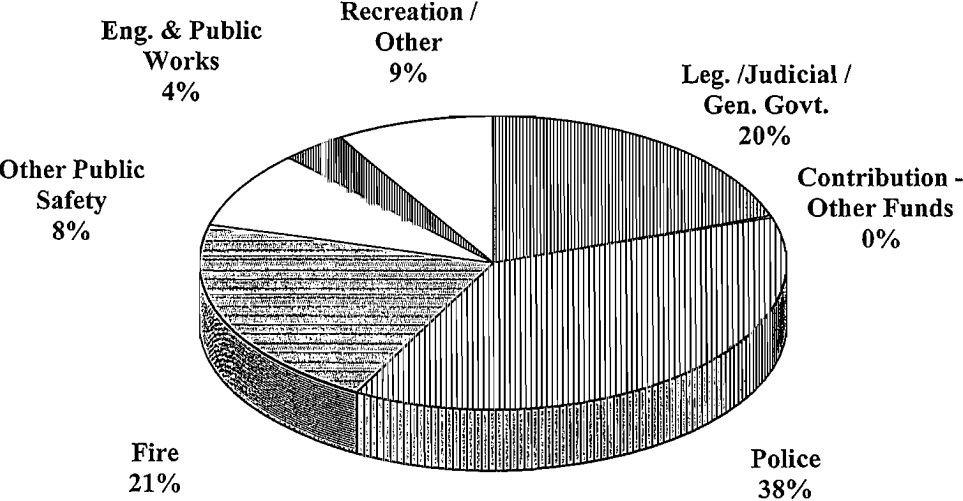
**City of Jackson  
Fiscal Year 2010/11 Adopted Budget  
General Fund**

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**Revenues**



**Expenditures**



**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**General Fund**  
**Summary of Revenues, Expenditures and Changes in Fund Balances**

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Revenues:</b>						
Property Taxes	7,847,792	7,770,119	7,692,601	7,662,601	7,016,817	7,016,817
Income Taxes	7,946,837	7,645,706	7,700,000	6,900,000	6,900,000	6,900,000
Licenses And Permits	228,671	247,399	244,650	242,050	253,950	253,950
Federal Grants	38,846	39,808	12,947	279,911	3,522	3,522
State Grants	47,955	137,573	52,501	49,312	14,603	14,603
State Revenue Sharing	5,086,310	5,281,224	4,579,901	4,392,762	4,392,762	4,392,762
Charges For Services	1,293,050	1,327,233	1,423,282	1,534,599	1,539,126	1,539,126
Fines And Forfeits	279,673	224,967	214,200	274,507	258,060	258,060
Investment Income	307,194	101,926	190,000	90,000	110,000	110,000
Contributions From Other Funds	346,419	213,036	190,750	200,918	189,350	194,850
Miscellaneous	146,886	367,637	821,060	495,960	463,302	463,302
<b>General Fund Revenues</b>	<b>23,569,633</b>	<b>23,356,628</b>	<b>23,121,892</b>	<b>22,122,620</b>	<b>21,141,492</b>	<b>21,146,992</b>
<b>Expenditures:</b>						
Legislative/Judicial	128,889	107,662	105,599	103,604	104,323	104,323
General Government	4,659,357	4,755,930	4,497,228	4,443,338	4,132,032	4,169,285
Police Department	8,907,993	9,107,670	8,667,942	8,772,481	8,121,119	8,121,119
Fire Department	5,400,246	5,587,320	4,941,155	5,119,739	4,621,045	4,621,045
Other Public Safety	1,530,022	1,625,232	1,734,372	1,858,149	1,825,249	1,825,249
Engineering & Public Works	925,136	951,427	665,388	875,234	771,249	771,249
Recreation & Culture	2,101,364	2,182,364	1,987,722	1,983,710	1,831,382	1,831,382
Health & Welfare	44,359	68,621	64,376	62,863	58,411	58,411
Contributions to Other Funds	383,461	324,158	175,148	177,471	53,900	53,900
<b>General Fund Expenses</b>	<b>24,080,827</b>	<b>24,710,384</b>	<b>22,838,930</b>	<b>23,396,589</b>	<b>21,518,710</b>	<b>21,555,963</b>
<b>Revenues Over (Under)</b>						
<b>Expenditures</b>	<b>(511,194)</b>	<b>(1,353,756)</b>	<b>282,962</b>	<b>(1,273,969)</b>	<b>(377,218)</b>	<b>(408,971)</b>
<b>Prior Period Adjust. - State Shared Revenue</b>	<b>0</b>	<b>852,466</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance - Beginning of Year</b>	<b>2,968,931</b>	<b>2,457,737</b>	<b>1,956,447</b>	<b>1,956,447</b>	<b>682,478</b>	<b>682,478</b>
<b>Fund Balance - End of Year</b>	<b>2,457,737</b>	<b>1,956,447</b>	<b>2,239,409</b>	<b>682,478</b>	<b>305,260</b>	<b>273,507</b>
<b>ADD:</b>						
<b>Budget Stabilization Fund</b>	<b>1,603,500</b>	<b>1,603,500</b>	<b>1,603,500</b>	<b>1,603,500</b>	<b>1,603,500</b>	<b>1,603,500</b>
<b>Total Available Surplus For General Fund Operations</b>	<b>4,061,237</b>	<b>3,559,947</b>	<b>3,842,909</b>	<b>2,285,978</b>	<b>1,908,760</b>	<b>1,877,007</b>
<b>As a Percent of G/F Expenditures</b>	<b>16.87%</b>	<b>14.41%</b>	<b>16.83%</b>	<b>9.77%</b>	<b>8.87%</b>	<b>8.71%</b>

**City of Jackson**  
**Fiscal Year 2010/11 Proposed Budget**  
**General Fund Revenues**  
**By Department**

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b><u>No Department:</u></b>						
101-000-000-403.000	4,190,816	4,176,804	4,051,320	4,051,320	3,889,267	3,889,267
101-000-000-403.345	3,286,570	3,229,049	3,256,531	3,256,531	2,772,800	2,772,800
101-000-000-424.000	40,678	40,255	41,000	41,000	41,000	41,000
101-000-000-424.425	0	5,283	2,750	2,750	2,750	2,750
101-000-000-440.000	7,946,837	7,645,706	7,700,000	6,900,000	6,900,000	6,900,000
101-000-000-446	89,906	84,177	110,000	80,000	80,000	80,000
101-000-000-575	4,998,060	5,223,192	4,548,676	4,361,537	4,361,537	4,361,537
101-000-000-576	30,646	31,253	31,225	31,225	31,225	31,225
101-000-000-579	57,604	26,779	0	0	0	0
101-000-000-618	239,822	234,551	231,000	231,000	231,000	231,000
101-000-000-661	217,121	189,682	175,000	238,000	220,000	220,000
101-000-000-664	150,665	39,725	140,000	40,000	60,000	60,000
101-000-000-698.587	0	0	366,000	0	0	0
101-000-000-698.588	0	166,932	0	0	0	0
101-000-000-699.211	0	0	18,250	0	22,450	22,450
101-000-000-699.257	75,629	38,343	40,000	16,000	16,000	16,000
101-000-000-699.702	158,787	62,201	50,000	50,000	50,000	50,000
	<b>21,483,141</b>	<b>21,193,932</b>	<b>20,761,752</b>	<b>19,299,363</b>	<b>18,678,029</b>	<b>18,678,029</b>
<b><u>City Council:</u></b>						
101-101-000-626.101	50	25	0	0	0	0
101-101-000-675.000	0	0	0	0	0	0
	<b>50</b>	<b>25</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>Administrative Hearings Bureau:</u></b>						
101-137-000-655.001	14,734	6,112	7,500	6,000	6,500	6,500
101-137-000-655.002	43,070	24,393	27,000	27,000	27,000	27,000
	<b>57,804</b>	<b>30,505</b>	<b>34,500</b>	<b>33,000</b>	<b>33,500</b>	<b>33,500</b>
<b><u>City Clerk-Elections:</u></b>						
101-192-000-626.000	38,858	9,193	11,040	650	1,000	1,000
	<b>38,858</b>	<b>9,193</b>	<b>11,040</b>	<b>650</b>	<b>1,000</b>	<b>1,000</b>
<b><u>Finance:</u></b>						
101-201-000-676.731	0	0	10,000	10,000	10,000	10,000
101-201-000-676.732	0	0	5,000	0	0	0
101-201-000-676.733	0	0	15,000	20,000	20,000	20,000
	<b>0</b>	<b>0</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b><u>City Assessor:</u></b>						
101-209-000-626.000	1,168	476	500	500	500	500
	<b>1,168</b>	<b>476</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b><u>City Attorney:</u></b>						
101-210-000-582.001	10,690	10,870	13,000	8,500	8,500	8,500
101-210-000-626.000	0	0	0	0	0	0
101-210-000-699.286	0	0	0	0	31,500	37,000
	<b>10,690</b>	<b>10,870</b>	<b>13,000</b>	<b>8,500</b>	<b>40,000</b>	<b>45,500</b>
<b><u>City Clerk:</u></b>						
101-215-000-468.000	20,729	22,955	22,000	20,000	20,000	20,000
101-215-000-469.000	181,901	196,220	188,000	196,000	200,000	200,000
101-215-000-484.000	7,455	9,230	9,000	7,000	7,500	7,500
101-215-000-626.000	496	850	400	800	1,200	1,200
101-215-000-647.000	69	15	50	50	50	50
101-215-000-668.003	24,910	27,960	25,827	26,000	26,967	26,967
	<b>235,560</b>	<b>257,230</b>	<b>245,277</b>	<b>249,850</b>	<b>255,717</b>	<b>255,717</b>

Continued

**City of Jackson**  
**Fiscal Year 2010/11 Proposed Budget**  
**General Fund Revenues**  
**By Department**

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b><u>City Treasurer:</u></b>						
101-253-000-698.000 Miscellaneous	2,899	3,828	3,500	3,500	3,500	3,500
	<b>2,899</b>	<b>3,828</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>
<b><u>City Income Tax Admin:</u></b>						
101-254-000-675.000 Donations - Private	0	193	0	250	0	0
	<b>0</b>	<b>193</b>	<b>0</b>	<b>250</b>	<b>0</b>	<b>0</b>
<b><u>Management Information Systems:</u></b>						
101-258-000-626.258 Charges For Goods/Service-GIS	88,811	87,079	90,358	76,134	76,134	76,134
	<b>88,811</b>	<b>87,079</b>	<b>90,358</b>	<b>76,134</b>	<b>76,134</b>	<b>76,134</b>
<b><u>City Hall And Grounds:</u></b>						
101-265-000-668.000 Rents And Royalties	11,421	12,278	12,562	12,562	12,562	12,562
101-265-000-698.000 Miscellaneous	0	-97	0	0	0	0
	<b>11,421</b>	<b>12,181</b>	<b>12,562</b>	<b>12,562</b>	<b>12,562</b>	<b>12,562</b>
<b><u>Cemeteries:</u></b>						
101-276-000-607.000 Charg/Services-Fees	2,600	1,205	9,500	9,500	9,500	9,500
101-276-000-633.000 Foundations	9,258	10,360	17,000	17,000	17,000	17,000
101-276-000-634.000 Burials	64,230	78,150	105,000	105,000	105,000	105,000
101-276-000-637.000 Annual Care	875	755	1,000	1,000	1,000	1,000
101-276-000-673.001 Sale of Land	11,452	9,979	17,960	17,960	17,960	17,960
101-276-000-698.000 Miscellaneous	2,437	2,139	500	500	500	500
101-276-000-699.711 Cont.-Cem.Perp.Maint.Fund	65,725	64,666	62,500	51,000	55,000	55,000
	<b>156,577</b>	<b>167,254</b>	<b>213,460</b>	<b>201,960</b>	<b>205,960</b>	<b>205,960</b>
<b><u>Unallocated:</u></b>						
101-299-000-501.299 Fed. Grt-United Way (FIA)	21,805	0	0	0	0	0
101-299-000-582.045 Contrib. County- Airport Landfill	10,492	0	0	0	0	0
101-299-000-675.022 Donations - Blue Jeans/Charity	0	0	0	0	0	0
101-299-000-676.296 Admin.Charge-Rec. Act.	12,456	14,443	14,000	16,000	16,000	16,000
101-299-000-676.535 Admin.Charge-JHC	36,476	46,100	37,500	46,000	46,000	46,000
101-299-000-676.583 Admin.Charge-Golf Prac. Ctr.	930	821	1,100	1,000	1,000	1,000
101-299-000-676.586 Admin.Charge-Park. Assmt.	31,400	22,305	21,000	22,500	22,500	22,500
101-299-000-676.590 Admin.Charge-Sewer Fund	259,933	253,288	265,000	260,000	260,000	260,000
101-299-000-676.591 Admin.Charge-Water Fund	220,067	267,756	225,000	270,000	270,000	270,000
101-299-000-676.599 Admin.Charge-Park. Deck	8,508	9,684	9,000	10,000	10,000	10,000
101-299-000-676.642 Admin.Charge-Eng. Admin.Fd.	21,349	23,587	23,000	24,000	24,000	24,000
101-299-000-676.661 Admin.Charge-Motor Pool	26,910	36,432	28,000	37,000	37,000	37,000
101-299-000-676.677 Admin.Charge-Work. Comp.	3,906	4,546	4,500	5,000	5,000	5,000
101-299-000-676.678 Admin.Charge-Prescription Drug	0	0	0	8,000	8,000	8,000
101-299-000-676.679 Admin.Charge-Health Care Ins. Ded.	0	0	0	4,000	4,000	4,000
101-299-000-685.677 Insurance Refund-W/Comp.	0	0	330,000	330,079	308,300	308,300
101-299-000-698.000 Miscellaneous	76,806	112,713	50,000	60,000	60,000	60,000
	<b>731,038</b>	<b>791,675</b>	<b>1,008,100</b>	<b>1,093,579</b>	<b>1,071,800</b>	<b>1,071,800</b>

Continued

**City of Jackson**  
**Fiscal Year 2010/11 Proposed Budget**  
**General Fund Revenues**  
**By Department**

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b><u>Police Department:</u></b>						
101-301-000-485.000 Bicycle	283	264	250	250	250	250
101-301-000-501.005 Federal - BVP	1,124	4,942	4,650	6,063	3,522	3,522
101-301-000-545.000 County Grant	5,557	0	0	0	0	0
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	305	350	50	300	300	300
101-301-000-626.004 Charg/Serv.-Finger Print	192	999	516	1,260	1,080	1,080
101-301-000-638.000 Officers Extra Duty	39,954	41,236	39,447	37,022	13,707	13,707
101-301-000-649.000 Auction	13,497	6,032	8,900	6,560	6,500	6,500
101-301-000-652.000 Parking Fines	4,748	4,780	4,700	3,507	4,560	4,560
101-301-000-694.000 Other Revenue	17,087	14,490	10,500	17,412	12,300	12,300
101-301-000-698.000 Miscellaneous	3,569	2,856	4,598	2,800	2,800	2,800
101-301-000-698.001 Miscellaneous - False Alarms	5,918	4,592	5,400	5,400	5,540	5,540
	<u>104,234</u>	<u>92,541</u>	<u>91,011</u>	<u>92,574</u>	<u>62,559</u>	<u>62,559</u>
<b><u>Police Youth Services-JPS:</u></b>						
101-303-000-674.000 Cont.-JPS (Youth Services)	110,000	110,000	110,000	110,000	110,000	110,000
	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>
<b><u>NFBP Grant</u></b>						
<b><u>2005/06:</u></b>						
101-305-206-501.000 Federal Grant (Byrne)	7,500	0	0	0	0	0
	<u>7,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>STEP Grant:</u></b>						
<b><u>2007/08:</u></b>						
101-308-208-545.000 County Grant	15,550	0	0	0	0	0
<b><u>2008/09:</u></b>						
101-308-209-545.000 County Grant	0	15,550	0	0	0	0
<b><u>2009/10:</u></b>						
101-308-210-545.000 County Grant	0	0	10,000	10,000	0	0
	<u>15,550</u>	<u>15,550</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>0</u>
<b><u>JCCAE Grant:</u></b>						
<b><u>2006/07:</u></b>						
101-311-207-501.000 Federal Grant	4,552	0	0	0	0	0
<b><u>2007/08:</u></b>						
101-311-208-501.000 Federal Grant	3,865	7,061	0	0	0	0
<b><u>2008/09:</u></b>						
101-311-209-501.000 Federal Grant	0	7,285	0	4,137	0	0
<b><u>2009/10:</u></b>						
101-311-210-501.000 Federal Grant	0	0	8,297	8,297	0	0
	<u>8,417</u>	<u>14,346</u>	<u>8,297</u>	<u>12,434</u>	<u>0</u>	<u>0</u>
<b><u>Consortium Training:</u></b>						
101-313-000-674.001 Contribution 302	15,411	17,311	18,073	17,210	16,159	16,159
	<u>15,411</u>	<u>17,311</u>	<u>18,073</u>	<u>17,210</u>	<u>16,159</u>	<u>16,159</u>
<b><u>In-Service Training:</u></b>						
101-314-000-539.000 State Grant	14,829	13,248	15,181	12,256	14,403	14,403
	<u>14,829</u>	<u>13,248</u>	<u>15,181</u>	<u>12,256</u>	<u>14,403</u>	<u>14,403</u>

Continued

**City of Jackson**  
**Fiscal Year 2010/11 Proposed Budget**  
**General Fund Revenues**  
**By Department**

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b><u>MCOLES Training:</u></b>						
<b><u>2007/08:</u></b>						
101-315-208-539.000 State Grant	33,126	1,490	0	0	0	0
<b><u>2008/09:</u></b>						
101-315-209-539.000 State Grant	0	28,836	0	-264	0	0
<b><u>2009/10:</u></b>						
101-315-210-539.000 State Grant	0	0	37,120	37,120	0	0
	<u>33,126</u>	<u>30,326</u>	<u>37,120</u>	<u>36,856</u>	<u>0</u>	<u>0</u>
<b><u>Homeland Security:</u></b>						
101-318-000-501.343 Federal Grant	0	0	0	55,811	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>55,811</u>	<u>0</u>	<u>0</u>
<b><u>ARRA Block Grant:</u></b>						
101-319-000-501.000 Federal Grant	0	0	0	137,069	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>137,069</u>	<u>0</u>	<u>0</u>
<b><u>Fire Suppression:</u></b>						
101-340-000-501.000 Federal Grant (Energy)	0	0	0	68,534	0	0
101-340-000-626.000 Charges for Services	2,608	2,303	6,000	2,500	6,000	6,000
101-340-000-626.005 Charges for Serv.-Fire Insurance	0	0	0	0	20,000	20,000
101-340-000-626.340 Charg/Serv.-HAZMAT	1,813	13,370	0	0	0	0
101-340-000-626.591 Charges for Serv.-Hydrant Maint.	0	0	0	67,500	67,500	67,500
101-340-000-673.000 Sale of Fixed Assets	0	0	0	9,418	25,000	25,000
101-340-000-698.000 Miscellaneous	0	3,272	0	0	0	0
	<u>4,421</u>	<u>18,945</u>	<u>6,000</u>	<u>147,952</u>	<u>118,500</u>	<u>118,500</u>
<b><u>Fire Prevention:</u></b>						
101-341-000-481.000 Inspections And Permits	17,807	17,880	25,000	18,000	25,000	25,000
	<u>17,807</u>	<u>17,880</u>	<u>25,000</u>	<u>18,000</u>	<u>25,000</u>	<u>25,000</u>
<b><u>Fire Training:</u></b>						
101-343-000-501.343 Homeland Security	0	20,520	0	0	0	0
101-343-000-674.343 Contrib.-Other Fire Depts.	50	0	0	0	0	0
	<u>50</u>	<u>20,520</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>Tax Property Maintenance:</u></b>						
101-441-000-642.000 Charg/Services-Sales	4,057	175	0	695	0	0
	<u>4,057</u>	<u>175</u>	<u>0</u>	<u>695</u>	<u>0</u>	<u>0</u>
<b><u>Civic Affairs:</u></b>						
101-442-000-698.000 Miscellaneous	1,481	1,504	0	427	1,000	1,000
101-442-000-699.286 Cont.-CDBG Fund	0	0	0	616	0	0
	<u>1,481</u>	<u>1,504</u>	<u>0</u>	<u>1,043</u>	<u>1,000</u>	<u>1,000</u>
<b><u>Drains at Large:</u></b>						
101-445-000-698.000 Miscellaneous	0	5,202	0	0	0	0
	<u>0</u>	<u>5,202</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>Storm Drain Construction:</u></b>						
101-446-000-699.245 Cont.-Public Imp. Fund	88,326	49,282	10,000	7,922	24,400	24,400
	<u>88,326</u>	<u>49,282</u>	<u>10,000</u>	<u>7,922</u>	<u>24,400</u>	<u>24,400</u>

Continued

**City of Jackson**  
**Fiscal Year 2010/11 Proposed Budget**  
**General Fund Revenues**  
**By Department**

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b><u>Sidewalk Construction:</u></b>						
101-448-000-539.000 St Grant - Safe Routes to School	0	93,999	0	0	0	0
101-448-000-648.000 Sidewalks	5,570	4,394	10,000	10,000	10,000	10,000
101-448-000-699.245 Cont.-Public Imp. Fund	90,000	0	0	0	0	0
101-448-000-699.286 Cont.-CDBG Fund	0	24,980	20,000	84,953	0	0
	<u>95,570</u>	<u>123,373</u>	<u>30,000</u>	<u>94,953</u>	<u>10,000</u>	<u>10,000</u>
<b><u>Street Lighting:</u></b>						
101-450-000-698.000 Miscellaneous	4,336	7,703	4,000	2,000	2,000	2,000
	<u>4,336</u>	<u>7,703</u>	<u>4,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
<b><u>Weed Control:</u></b>						
101-455-000-641.001 Weed Control	16,093	12,405	30,461	30,840	31,269	31,269
	<u>16,093</u>	<u>12,405</u>	<u>30,461</u>	<u>30,840</u>	<u>31,269</u>	<u>31,269</u>
<b><u>Forestry:</u></b>						
101-690-000-539.006 State Grant - Arbor Day	0	0	200	200	200	200
101-690-000-642.000 Charg/Services-Sales	7,498	9,308	4,500	4,500	4,500	4,500
101-690-000-642.202 Charg/Serv.-Major St. (Compost.)	0	0	40,000	40,000	40,000	40,000
101-690-000-642.005 Charg/Services-Compost	7,495	11,466	16,000	16,000	16,000	16,000
101-690-000-698.000 Miscellaneous	11,090	14,877	20,000	20,000	20,000	20,000
	<u>26,083</u>	<u>35,651</u>	<u>80,700</u>	<u>80,700</u>	<u>80,700</u>	<u>80,700</u>
<b><u>Parks &amp; Recreation Administration.:</u></b>						
101-692-000-675.038 Donations-MLKCtr.	810	0	0	10,000	0	0
101-692-000-675.048 Donations - Dart Corp.	0	5,000	0	0	0	0
101-692-000-699.286 Cont.-CDBG Fund	25,000	35,000	40,000	40,000	40,000	40,000
	<u>25,810</u>	<u>40,000</u>	<u>40,000</u>	<u>50,000</u>	<u>40,000</u>	<u>40,000</u>
<b><u>Lt. Nixon Memorial Pool:</u></b>						
101-698-000-651.000 Charg/Services-Fees	68,862	86,486	90,000	90,000	91,000	91,000
101-698-000-651.007 Charg/Services-Concess.	28,286	32,704	30,000	30,000	31,000	31,000
	<u>97,148</u>	<u>119,190</u>	<u>120,000</u>	<u>120,000</u>	<u>122,000</u>	<u>122,000</u>
<b><u>Sharp Park Swimming Pool:</u></b>						
101-699-000-651.000 Charg/Services-Fees	52,854	36,115	48,000	43,000	40,000	40,000
101-699-000-675.000 Donations - Private Sources	0	0	0	0	20,000	20,000
101-699-000-675.006 Donations - Weatherwax	0	0	0	15,000	0	0
	<u>52,854</u>	<u>36,115</u>	<u>48,000</u>	<u>58,000</u>	<u>60,000</u>	<u>60,000</u>
<b><u>Human Relations:</u></b>						
101-896-000-675.040 Donations-MLK Brfst/Chal. Day	1,464	8,521	0	14,520	14,000	14,000
101-896-000-675.896 Donations-HRC Comm Promo.	5,310	1,634	14,000	1,510	800	800
101-896-000-698 Miscellaneous	0	0	0	0	0	0
101-896-000-699.286 Cont.-CDBG Fund (Youth Council)	1,739	765	0	427	0	0
	<u>8,513</u>	<u>10,920</u>	<u>14,000</u>	<u>16,457</u>	<u>14,800</u>	<u>14,800</u>
<b>Total Revenues</b>	<u><u>23,569,633</u></u>	<u><u>23,356,628</u></u>	<u><u>23,121,892</u></u>	<u><u>22,122,620</u></u>	<u><u>21,141,492</u></u>	<u><u>21,146,992</u></u>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**General Fund Expenditures**  
**By Function/Department**

<b>Function Department</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
<b><u>Legislative &amp; Judicial:</u></b>						
101-101 City Council	100,856	84,987	81,857	81,024	81,472	81,472
101-103 Charter Review Committee	214	77	0	0	0	0
101-137 Admin. Hearings Bureau	27,819	22,598	23,742	22,580	22,851	22,851
	<b>128,889</b>	<b>107,662</b>	<b>105,599</b>	<b>103,604</b>	<b>104,323</b>	<b>104,323</b>
<b><u>General Government:</u></b>						
101-172 City Manager	267,401	249,447	199,735	149,385	258,765	258,765
101-192 City Clerk-Elections	135,329	161,360	138,629	130,470	134,401	134,401
101-201 Finance	409,600	425,810	421,042	422,993	403,965	403,965
101-209 City Assessor	401,020	430,423	398,930	392,895	306,843	306,843
101-210 City Attorney	503,466	521,999	497,412	482,462	373,659	410,912
101-215 City Clerk	198,814	216,043	223,579	216,263	186,360	186,360
101-226 Personnel	348,048	369,453	308,344	295,679	262,782	262,782
101-233 Purchasing	160,648	168,037	113,034	122,304	86,167	86,167
101-253 City Treasurer	314,541	316,151	326,016	309,350	268,927	268,927
101-254 City Income Tax Admin.	236,949	246,787	199,866	193,693	202,486	202,486
101-258 Mgt. Information Services	335,265	319,370	337,392	334,060	313,183	313,183
101-265 City Hall & Grounds	346,391	342,229	339,717	347,802	325,386	325,386
101-276 Cemeteries	456,858	493,677	481,523	447,714	427,079	427,079
101-299 Unallocated	545,027	495,144	512,009	598,268	582,029	582,029
	<b>4,659,357</b>	<b>4,755,930</b>	<b>4,497,228</b>	<b>4,443,338</b>	<b>4,132,032</b>	<b>4,169,285</b>
<b><u>Police Department:</u></b>						
101-301 Police	8,492,899	8,702,532	8,251,899	8,151,781	7,801,119	7,801,119
101-303 Police Youth Services-JPS	302,222	309,924	320,763	302,624	289,234	289,234
101-308 STEP Grant	20,733	20,733	13,333	13,333	0	0
101-311 JCCA Grant	8,417	14,346	8,297	12,434	0	0
101-313 Consortium Training	33,334	18,483	26,313	48,277	18,403	18,403
101-314 In-Service Training	15,772	12,816	10,217	14,296	12,363	12,363
101-315 MCOLES Training	34,616	28,836	37,120	36,856	0	0
101-318 Homeland Security Grant	0	0	0	55,811	0	0
101-319 ARRA Block Grant	0	0	0	137,069	0	0
	<b>8,907,993</b>	<b>9,107,670</b>	<b>8,667,942</b>	<b>8,772,481</b>	<b>8,121,119</b>	<b>8,121,119</b>
<b><u>Fire Department:</u></b>						
101-337 Fire Administration	273,729	282,304	314,679	319,414	274,262	274,262
101-340 Fire Suppression	4,928,031	5,020,855	4,421,189	4,662,472	4,145,181	4,145,181
101-341 Fire Prevention	10,119	47,859	15,938	12,692	12,136	12,136
101-343 Fire Training	188,367	236,302	189,349	125,161	189,466	189,466
	<b>5,400,246</b>	<b>5,587,320</b>	<b>4,941,155</b>	<b>5,119,739</b>	<b>4,621,045</b>	<b>4,621,045</b>
<b><u>Other Public Safety:</u></b>						
101-350 Public Safety - Unallocated	1,378,864	1,415,816	1,534,967	1,662,587	1,751,129	1,751,129
101-401 Planning	92,322	154,627	132,912	130,936	9,805	9,805
101-426 Office Of Emerg. Measures	58,836	54,789	66,493	64,626	64,315	64,315
	<b>1,530,022</b>	<b>1,625,232</b>	<b>1,734,372</b>	<b>1,858,149</b>	<b>1,825,249</b>	<b>1,825,249</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**General Fund Expenditures**  
**By Function/Department**

<b>Function Department</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
<b><u>Engineering &amp; Public Works:</u></b>						
101-441 Tax Property Maintenance	7,101	7,598	8,000	8,000	8,000	8,000
101-442 Civic Affairs	50,266	44,553	45,000	46,043	43,765	43,765
101-445 Drains At Large	71,534	59,639	60,000	60,000	60,000	60,000
101-446 Storm Drain Construction	89,225	54,252	10,000	7,922	24,400	24,400
101-447 Ground Maintenance	158,912	132,838	44,515	44,515	42,600	42,600
101-448 Sidewalk Construction	123,252	157,297	60,000	124,953	40,000	40,000
101-450 Street Lighting	405,782	479,334	407,412	553,321	521,215	521,215
101-455 Weed Control	19,064	15,916	30,461	30,480	31,269	31,269
	<b>925,136</b>	<b>951,427</b>	<b>665,388</b>	<b>875,234</b>	<b>771,249</b>	<b>771,249</b>
<b><u>Recreation &amp; Culture:</u></b>						
101-690 Forestry	572,995	586,902	545,266	506,568	491,297	491,297
101-692 Parks, Rec. & Grounds Admin.	734,756	789,964	694,740	712,479	587,913	587,913
101-697 Parks and Facilities Maint.	508,384	524,211	522,172	516,862	513,587	513,587
101-698 Lt. Nixon Memorial Park	139,245	152,934	142,368	140,805	131,735	131,735
101-699 Sharp Park Swimming Pool	109,075	117,113	68,973	94,393	94,877	94,877
101-803 Historical District	36,909	11,240	14,203	12,603	11,973	11,973
	<b>2,101,364</b>	<b>2,182,364</b>	<b>1,987,722</b>	<b>1,983,710</b>	<b>1,831,382</b>	<b>1,831,382</b>
<b><u>Health &amp; Welfare:</u></b>						
101-896 Human Relations	44,359	68,621	64,376	62,863	58,411	58,411
	<b>44,359</b>	<b>68,621</b>	<b>64,376</b>	<b>62,863</b>	<b>58,411</b>	<b>58,411</b>
<b><u>Contributions to Other Funds</u></b>						
101-999 Contributions to Other Funds	383,461	324,158	175,148	177,471	53,900	53,900
<b>Total Expenditures</b>	<b>24,080,827</b>	<b>24,710,384</b>	<b>22,838,930</b>	<b>23,396,589</b>	<b>21,518,710</b>	<b>21,555,963</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2007/08	2008/09	2009/10	2009/10	2010/11	2010/11
	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>						
101-101-000-706.000 Salaries and Wages	61,242	61,914	61,850	61,850	61,850	61,850
101-101-000-715.000 Employers FICA	4,632	4,732	4,732	4,732	4,732	4,732
	<u>65,874</u>	<u>66,646</u>	<u>66,582</u>	<u>66,582</u>	<u>66,582</u>	<u>66,582</u>
<b>Material and Supplies:</b>						
101-101-000-726.000 Office Supplies	586	545	575	592	590	590
	<u>586</u>	<u>545</u>	<u>575</u>	<u>592</u>	<u>590</u>	<u>590</u>
<b>Contractual and Other:</b>						
101-101-000-853.000 Telephone	1,855	3,906	4,100	3,500	4,100	4,100
101-101-000-873.000 Travel	4,641	3,900	0	0	0	0
101-101-000-880.000 Community Promotion	1,547	1,062	1,200	1,200	1,000	1,000
101-101-000-900.000 Printing & Publishing	774	179	300	0	100	100
101-101-000-958.000 Memberships & Dues	11,671	8,749	8,800	8,800	8,800	8,800
101-101-000-960.000 Education & Training	1,418	0	300	350	300	300
	<u>21,906</u>	<u>17,796</u>	<u>14,700</u>	<u>13,850</u>	<u>14,300</u>	<u>14,300</u>
<b>Capital Outlay:</b>						
101-101-000-983.000 Office Equipment	12,490	0	0	0	0	0
	<u>12,490</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>City Council</b>	<u><b>100,856</b></u>	<u><b>84,987</b></u>	<u><b>81,857</b></u>	<u><b>81,024</b></u>	<u><b>81,472</b></u>	<u><b>81,472</b></u>

**City of Jackson**  
**Fiscal Year 2010/11 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		12,350
ELEC City Council	6		49,500
<b>Activity Total</b>	<u><b>7</b></u>		<u><b>61,850</b></u>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

***Fund 101 General Fund***  
***Dept 103 Charter Review Committee***

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
<b>Personal Services:</b>						
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>
<b>Material and Supplies:</b>						
101-103-000-726.000 Office Supplies	214	77	0	0	0	0
	<u>214</u>	<u>77</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Contractual and Other:</b>						
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>
<b>Charter Commission</b>	<u><u>214</u></u>	<u><u>77</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2007/08	2008/09	2009/10	2009/10	2010/11	2010/11
	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>						
101-137-000-706.000 Salaries and Wages	21,787	17,878	17,500	18,000	18,500	18,500
101-137-000-707.000 Wages-Temporary	908	0	500	500	500	500
101-137-000-715.000 Employers FICA	1,714	1,400	1,377	1,377	1,415	1,415
101-137-000-724.000 Unemployment	380	284	228	228	360	360
101-137-000-724.001 Workers Compensation	31	26	37	25	26	26
	<u>24,820</u>	<u>19,588</u>	<u>19,642</u>	<u>20,130</u>	<u>20,801</u>	<u>20,801</u>
<b>Material and Supplies:</b>						
101-137-000-726.000 Office Supplies	716	37	1,000	400	400	400
101-137-000-737.000 Publications	0	0	100	0	0	0
	<u>716</u>	<u>37</u>	<u>1,100</u>	<u>400</u>	<u>400</u>	<u>400</u>
<b>Contractual and Other:</b>						
101-137-000-818.000 Contractual Services	2,100	2,746	2,500	1,800	1,500	1,500
101-137-000-853.000 Telephone	183	227	50	100	150	150
101-137-000-873.000 Travel	0	0	100	0	0	0
101-137-000-900.000 Printing & Publishing	0	0	100	0	0	0
101-137-000-960.000 Education & Training	0	0	250	150	0	0
	<u>2,283</u>	<u>2,973</u>	<u>3,000</u>	<u>2,050</u>	<u>1,650</u>	<u>1,650</u>
<b>Administrative Hearings Bureau</b>	<u><u>27,819</u></u>	<u><u>22,598</u></u>	<u><u>23,742</u></u>	<u><u>22,580</u></u>	<u><u>22,851</u></u>	<u><u>22,851</u></u>

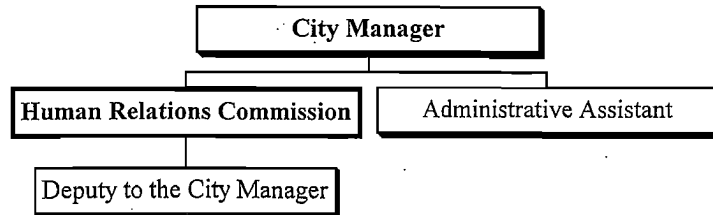
**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Personnel Schedule**

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
<b>Activity Total</b>	<u><u>2</u></u>	<u><u>1</u></u>	<u><u>18,500</u></u>

**City of Jackson  
Fiscal Year 2010/11 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
		<hr/>		
		3		213,282
		<hr/>		
Less: Allocation of Deputy to the City Manager to Human Relations 101-896 (100%)				<hr/> -37,440
<b>Activity Total</b>				<hr/> <b>175,842</b> <hr/>

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



**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

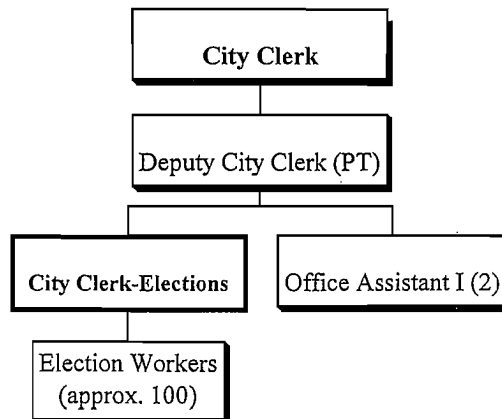
Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
101-172-000-702.000 Termination Pay	1,037	0	0	8,360	0	0
101-172-000-706.000 Salaries and Wages	184,380	171,195	135,000	89,436	175,842	175,842
101-172-000-707.000 Wages-Temporary	1,786	3,446	1,200	1,200	6,000	6,000
101-172-000-709.000 Overtime	72	0	0	0	0	0
101-172-000-715.000 Employers FICA	13,284	12,192	10,327	7,768	13,542	13,542
101-172-000-719.000 Health Insurance	15,135	14,238	12,559	9,958	20,471	20,471
101-172-000-719.678 RX Drug Insurance	5,592	5,232	2,100	1,667	3,917	3,917
101-172-000-719.679 Health Insurance Deductible	4,590	4,465	0	0	0	0
101-172-000-722.000 Pension-General	3,860	3,806	4,133	4,343	4,618	4,618
101-172-000-722.001 Retiremt-City Mgr.	13,988	14,004	6,000	4,309	9,924	9,924
101-172-000-724.000 Unemployment	349	271	216	358	360	360
101-172-000-724.001 Workers Compensation	270	250	250	131	246	246
101-172-000-725.000 Other Fringe Benefits	1,201	1,376	1,200	955	2,345	2,345
	<u>245,544</u>	<u>230,475</u>	<u>172,985</u>	<u>128,485</u>	<u>237,265</u>	<u>237,265</u>
<b>Material and Supplies:</b>						
101-172-000-726.000 Office Supplies	2,796	2,332	3,500	3,000	2,200	2,200
101-172-000-737.000 Publications	137	0	150	0	0	0
	<u>2,933</u>	<u>2,332</u>	<u>3,650</u>	<u>3,000</u>	<u>2,200</u>	<u>2,200</u>
<b>Contractual and Other:</b>						
101-172-000-818.000 Contractual Services	572	0	10,000	10,000	10,000	10,000
101-172-000-853.000 Telephone	1,625	1,006	1,400	1,200	1,200	1,200
101-172-000-861.000 Auto Allowance	4,800	4,800	1,200	1,200	0	0
101-172-000-873.000 Travel	2,862	2,477	2,000	300	1,200	1,200
101-172-000-880.000 Community Promotion	395	175	0	0	500	500
101-172-000-900.000 Printing & Publishing	1,124	342	800	500	500	500
101-172-000-904.000 Annual Budget	3,295	1,034	3,100	3,100	3,100	3,100
101-172-000-934.000 Office Equipment Maintenance	203	150	300	100	300	300
101-172-000-958.000 Memberships & Dues	2,113	2,063	2,200	1,500	1,500	1,500
101-172-000-960.000 Education & Training	150	0	100	0	0	0
	<u>17,139</u>	<u>12,047</u>	<u>21,100</u>	<u>17,900</u>	<u>18,300</u>	<u>18,300</u>
<b>Capital Outlay:</b>						
101-172-000-983.000 Office Equipment	1,785	4,593	2,000	0	1,000	1,000
	<u>1,785</u>	<u>4,593</u>	<u>2,000</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>
<b>City Manager</b>	<u><b>267,401</b></u>	<u><b>249,447</b></u>	<u><b>199,735</b></u>	<u><b>149,385</b></u>	<u><b>258,765</b></u>	<u><b>258,765</b></u>

**City of Jackson**  
**Fiscal Year 2010/11 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		*	32,630
				32,630
Add: Allocation From City Clerk 101-215: Permanent				48,933
Allocation From City Hall & Grounds 101-265: Maint. Crew Leader				4,939
<b>Activity Total</b>				<b>86,502</b>

\* Includes Approximately 100 Positions On A Temporary Basis.

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



**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

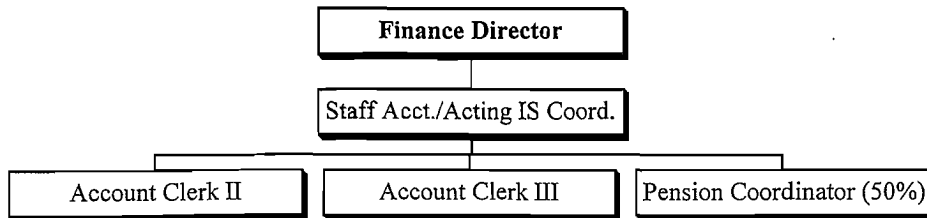
**Fund 101 General Fund**  
**Dept 192 City Clerk-Elections**

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
101-192-000-702.000 Termination Pay	0	0	0	0	0	0
101-192-000-706.000 Salaries and Wages	52,624	55,667	60,036	59,241	53,872	53,872
101-192-000-707.000 Wages-Temporary	38,095	43,113	23,580	23,580	32,630	32,630
101-192-000-709.000 Overtime	7,700	7,595	5,000	4,000	5,000	5,000
101-192-000-715.000 Employers FICA	4,786	5,214	4,495	4,700	4,762	4,762
101-192-000-719.000 Health Insurance	3,647	6,024	6,175	7,000	7,389	7,389
101-192-000-719.678 RX Drug Insurance	992	1,436	1,170	1,500	1,285	1,285
101-192-000-719.679 Health Insurance Deductible	384	927	0	0	0	0
101-192-000-722.000 Pension-General	3,299	4,413	3,874	4,500	4,123	4,123
101-192-000-724.000 Unemployment	833	741	1,119	1,119	1,314	1,314
101-192-000-724.001 Workers Compensation	328	386	689	689	871	871
101-192-000-725.000 Other Fringe Benefits	705	297	1,191	1,191	1,005	1,005
	<u>113,393</u>	<u>125,813</u>	<u>107,329</u>	<u>107,520</u>	<u>112,251</u>	<u>112,251</u>
<b>Material and Supplies:</b>						
101-192-000-726.000 Office Supplies	11,086	10,051	10,000	8,000	7,000	7,000
	<u>11,086</u>	<u>10,051</u>	<u>10,000</u>	<u>8,000</u>	<u>7,000</u>	<u>7,000</u>
<b>Contractual and Other:</b>						
101-192-000-818.000 Contractual Services	4,485	9,795	13,000	8,000	10,000	10,000
101-192-000-853.000 Telephone	740	553	750	750	750	750
101-192-000-873.000 Travel	465	625	750	500	200	200
101-192-000-900.000 Printing & Publishing	2,132	815	2,000	1,500	1,000	1,000
101-192-000-933.000 Equipment Maintenance	0	0	2,000	2,000	2,000	2,000
101-192-000-942.000 Building Rental/Lease	2,400	1,800	1,800	1,200	1,200	1,200
	<u>10,222</u>	<u>13,588</u>	<u>20,300</u>	<u>13,950</u>	<u>15,150</u>	<u>15,150</u>
<b>Capital Outlay:</b>						
101-192-000-983.000 Office Equipment	628	11,908	1,000	1,000	0	0
	<u>628</u>	<u>11,908</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>0</u>
<b>City Clerk-Elections</b>	<b><u>135,329</u></b>	<b><u>161,360</u></b>	<b><u>138,629</u></b>	<b><u>130,470</u></b>	<b><u>134,401</u></b>	<b><u>134,401</u></b>

**City of Jackson**  
**Fiscal Year 2010/11 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		40,897
306	Account Clerk III	1		43,092
307	Pension Coordinator/AR	1		45,643
<b>Activity Total</b>		<b>5</b>		<b>299,500</b>
<b>Less:</b>	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			-22,822
				<b>268,140</b>

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



**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

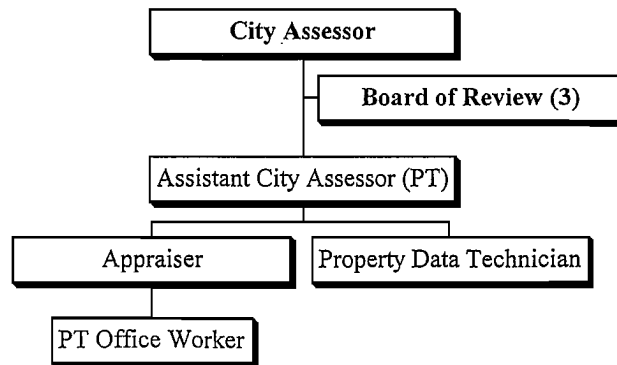
**Fund 101 General Fund**  
**Dept 201 Finance**

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
101-201-000-706.000 Salaries and Wages	292,708	297,673	291,060	287,583	268,140	268,140
101-201-000-707.000 Wages-Temporary	546	985	0	0	0	0
101-201-000-715.000 Employers FICA	21,842	22,327	22,266	22,000	20,514	20,514
101-201-000-719.000 Health Insurance	42,052	56,180	53,205	62,848	60,964	60,964
101-201-000-719.678 RX Drug Insurance	10,576	11,258	11,725	11,612	12,154	12,154
101-201-000-719.679 Health Insurance Deductible	3,613	3,845	0	0	0	0
101-201-000-722.000 Pension-General	16,017	20,994	22,470	22,201	22,175	22,175
101-201-000-724.000 Unemployment	846	539	546	789	789	789
101-201-000-724.001 Workers Compensation	421	416	430	403	375	375
101-201-000-725.000 Other Fringe Benefits	1,653	1,638	5,440	1,657	4,904	4,904
	<u>390,274</u>	<u>415,855</u>	<u>407,142</u>	<u>409,093</u>	<u>390,015</u>	<u>390,015</u>
<b>Material and Supplies:</b>						
101-201-000-726.000 Office Supplies	15,247	9,190	10,000	10,000	10,000	10,000
101-201-000-737.000 Publications	633	255	500	500	500	500
	<u>15,880</u>	<u>9,445</u>	<u>10,500</u>	<u>10,500</u>	<u>10,500</u>	<u>10,500</u>
<b>Contractual and Other:</b>						
101-201-000-818.000 Contractual Services	0	0	0	0	0	0
101-201-000-853.000 Telephone	2,237	1,481	2,100	2,100	2,100	2,100
101-201-000-873.000 Travel	49	0	50	50	50	50
101-201-000-958.000 Memberships & Dues	1,160	1,145	1,250	1,250	1,300	1,300
101-201-000-960.000 Education & Training	0	0	0	0	0	0
101-201-000-963.999 Purchasing Clearing	0	-2,116	0	0	0	0
	<u>3,446</u>	<u>510</u>	<u>3,400</u>	<u>3,400</u>	<u>3,450</u>	<u>3,450</u>
<b>Finance</b>	<b>409,600</b>	<b>425,810</b>	<b>421,042</b>	<b>422,993</b>	<b>403,965</b>	<b>403,965</b>

**City of Jackson**  
**Fiscal Year 2010/11 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		41,332
012	Assistant City Assessor (PT)	1		43,644
307	Property Data Technician	1		45,638
ASSR	City Assessor	1		74,031
PT	Part Time Office Worker		1	3,500
PT	Board of Review		3	1,800
<b>Activity Total</b>		<b>4</b>	<b>4</b>	<b>209,945</b>

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



**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

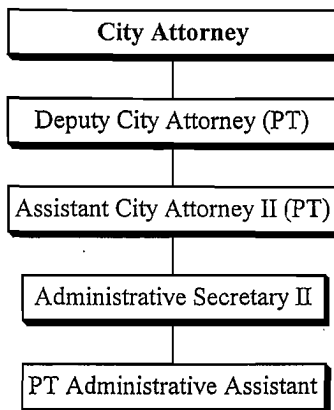
**Fund 101 General Fund**  
**Dept 209 City Assessor**

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
101-209-000-702.000 Termination Pay	0	0	40,038	40,038	0	0
101-209-000-706.000 Salaries and Wages	291,686	302,613	246,965	238,000	204,645	204,645
101-209-000-707.000 Wages-Temporary	1,275	1,650	1,800	2,500	5,300	5,300
101-209-000-709.000 Overtime	704	513	0	0	0	0
101-209-000-715.000 Employers FICA	22,138	23,062	22,492	22,492	16,060	16,060
101-209-000-719.000 Health Insurance	33,196	37,565	36,090	36,090	33,826	33,826
101-209-000-719.678 RX Drug Insurance	8,457	10,713	8,211	8,211	6,474	6,474
101-209-000-719.679 Health Insurance Deductible	2,810	6,936	0	0	0	0
101-209-000-722.000 Pension-General	15,998	21,379	17,659	17,659	13,315	13,315
101-209-000-724.000 Unemployment	859	554	504	504	720	720
101-209-000-724.001 Workers Compensation	1,748	1,811	1,534	1,534	1,580	1,580
101-209-000-725.000 Other Fringe Benefits	1,198	1,328	4,377	4,377	3,033	3,033
	<b>380,069</b>	<b>408,124</b>	<b>379,670</b>	<b>371,405</b>	<b>284,953</b>	<b>284,953</b>
<b>Material and Supplies:</b>						
101-209-000-726.000 Office Supplies	3,394	2,866	2,500	2,500	2,500	2,500
101-209-000-726.001 Data Processing Supplies	9,717	9,983	7,525	10,775	11,245	11,245
101-209-000-737.000 Publications	959	1,039	1,040	1,040	1,095	1,095
101-209-000-751.000 Gasoline	415	391	400	400	500	500
	<b>14,485</b>	<b>14,279</b>	<b>11,465</b>	<b>14,715</b>	<b>15,340</b>	<b>15,340</b>
<b>Contractual and Other:</b>						
101-209-000-853.000 Telephone	1,297	835	1,820	1,000	<b>1,000</b>	<b>1,000</b>
101-209-000-873.000 Travel	1,681	1,733	2,100	2,100	<b>2,100</b>	<b>2,100</b>
101-209-000-934.000 Office Equipment Maintenance	893	2,492	1,400	1,400	<b>1,400</b>	<b>1,400</b>
101-209-000-939.000 Vehicle Maintenance	224	34	500	500	<b>450</b>	<b>450</b>
101-209-000-958.000 Memberships & Dues	608	550	550	550	<b>475</b>	<b>475</b>
101-209-000-960.000 Education & Training	1,358	1,175	1,225	1,225	<b>1,125</b>	<b>1,125</b>
	<b>6,061</b>	<b>6,819</b>	<b>7,595</b>	<b>6,775</b>	<b>6,550</b>	<b>6,550</b>
<b>Capital Outlay:</b>						
101-209-000-983.000 Office Equipment	405	1,201	200	0	0	0
101-209-000-985.000 Vehicles	0	0	0	0	0	0
	<b>405</b>	<b>1,201</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>City Assessor</b>	<b>401,020</b>	<b>430,423</b>	<b>398,930</b>	<b>392,895</b>	<b>306,843</b>	<b>306,843</b>

**City of Jackson**  
**Fiscal Year 2010/11 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
015	Assistant City Attorney II (PT)	1		47,424
016	Deputy City Attorney	1		71,957
ATRY	City Attorney	1		106,052
PT	Part Time Administrative Assistant		1	23,400
<b>Activity Total</b>		<b>4</b>	<b>1</b>	<b>291,994</b>

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



**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

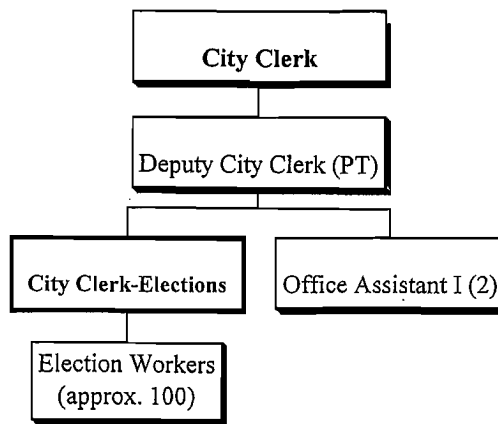
***Fund 101 General Fund***  
***Dept 210 City Attorney***

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
<b>Personal Services:</b>						
101-210-000-702.000 Termination Pay	0	0	29,466	34,447	0	0
101-210-000-706.000 Salaries and Wages	351,211	362,874	300,512	267,574	149,213	221,170
101-210-000-707.000 Wages-Temporary	936	10,006	33,470	53,984	120,744	70,824
101-210-000-715.000 Employers FICA	26,375	28,089	28,209	26,294	20,652	22,338
101-210-000-719.000 Health Insurance	36,238	39,387	31,702	29,216	29,876	35,408
101-210-000-719.678 RX Drug Insurance	11,984	13,093	7,041	6,507	5,742	6,788
101-210-000-719.679 Health Insurance Deductible	10,127	11,535	0	0	0	0
101-210-000-722.000 Pension-General	19,065	25,596	22,936	20,364	12,322	17,913
101-210-000-724.000 Unemployment	855	547	678	678	900	1,080
101-210-000-724.001 Workers Compensation	496	526	518	518	377	477
101-210-000-725.000 Other Fringe Benefits	3,462	3,290	4,880	4,880	2,192	3,273
	<u>460,749</u>	<u>494,943</u>	<u>459,412</u>	<u>444,462</u>	<u>342,018</u>	<u>379,271</u>
<b>Material and Supplies:</b>						
101-210-000-726.000 Office Supplies	5,651	3,569	5,000	5,000	5,000	5,000
101-210-000-737.000 Publications	10,812	10,599	12,000	12,000	8,341	8,341
	<u>16,463</u>	<u>14,168</u>	<u>17,000</u>	<u>17,000</u>	<u>13,341</u>	<u>13,341</u>
<b>Contractual and Other:</b>						
101-210-000-818.000 Contractual Services	15,023	3,335	10,000	10,000	10,000	10,000
101-210-000-826.000 Legal Fees	181	-31	500	500	600	600
101-210-000-827.000 Witness Fees	187	132	500	500	300	300
101-210-000-853.000 Telephone	1,573	1,039	1,600	1,600	1,200	1,200
101-210-000-861.000 Auto Allowance	4,800	4,800	2,200	2,200	0	0
101-210-000-873.000 Travel	573	35	600	600	600	600
101-210-000-934.000 Office Equipment Maintenance	364	320	1,500	1,500	1,325	1,325
101-210-000-958.000 Memberships & Dues	2,999	3,018	3,600	3,600	3,350	3,350
101-210-000-960.000 Education & Training	554	240	500	500	925	925
	<u>26,254</u>	<u>12,888</u>	<u>21,000</u>	<u>21,000</u>	<u>18,300</u>	<u>18,300</u>
<b>City Attorney</b>	<u><u>503,466</u></u>	<u><u>521,999</u></u>	<u><u>497,412</u></u>	<u><u>482,462</u></u>	<u><u>373,659</u></u>	<u><u>410,912</u></u>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: City Clerk</i>				
<i>Fund-Activity: 101-215</i>				
010	Deputy City Clerk (PT)	1		37,712
303	Office Assistant I	2		66,423
CLRK	City Clerk	1		84,116
		<b>4</b>		<b>188,251</b>
Less: Allocation To City Clerk-Elections 101-192: Permanent				-48,933
Allocation To Parking Assessment 586-586: Permanent				-10,123
<b>Activity Total</b>				<b>129,195</b>

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



**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

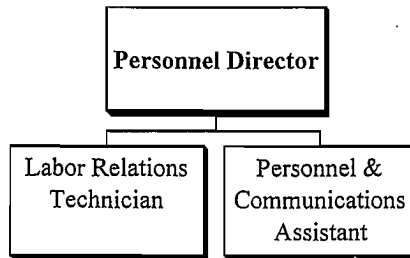
***Fund 101 General Fund***  
***Dept 215 City Clerk***

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
101-215-000-702.000 Termination Pay	0	0	0	0	0	0
101-215-000-706.000 Salaries and Wages	145,906	154,773	158,777	153,000	91,483	91,483
101-215-000-707.000 Wages-Temporary	0	0	0	0	37,712	37,712
101-215-000-709.000 Overtime	342	0	0	328	0	0
101-215-000-715.000 Employers FICA	10,984	11,694	12,146	12,146	11,423	11,423
101-215-000-719.000 Health Insurance	4,417	10,128	12,287	12,287	13,078	13,078
101-215-000-719.678 RX Drug Insurance	1,171	2,468	2,006	2,100	2,208	2,208
101-215-000-719.679 Health Insurance Deductible	467	2,164	0	0	0	0
101-215-000-722.000 Pension-General	7,964	10,979	11,352	11,500	7,877	7,877
101-215-000-724.000 Unemployment	456	292	289	500	486	486
101-215-000-724.001 Workers Compensation	202	232	220	250	180	180
101-215-000-725.000 Other Fringe Benefits	2,337	1,000	3,002	3,002	1,863	1,863
	<u>174,246</u>	<u>193,730</u>	<u>200,079</u>	<u>195,113</u>	<u>166,310</u>	<u>166,310</u>
<b>Material and Supplies:</b>						
101-215-000-726.000 Office Supplies	6,004	5,895	6,500	6,500	6,500	6,500
101-215-000-737.000 Publications	445	496	450	450	500	500
	<u>6,449</u>	<u>6,391</u>	<u>6,950</u>	<u>6,950</u>	<u>7,000</u>	<u>7,000</u>
<b>Contractual and Other:</b>						
101-215-000-818.000 Contractual Services	3,407	2,937	4,000	4,000	4,000	4,000
101-215-000-853.000 Telephone	918	557	1,000	600	600	600
101-215-000-873.000 Travel	410	500	500	300	100	100
101-215-000-900.000 Printing & Publishing	9,770	9,889	7,000	7,000	7,000	7,000
101-215-000-934.000 Office Equipment Maintenance	367	311	600	600	600	600
101-215-000-958.000 Memberships & Dues	225	250	450	450	500	500
101-215-000-960.000 Education & Training	1,238	589	1,000	250	250	250
	<u>16,335</u>	<u>15,033</u>	<u>14,550</u>	<u>13,200</u>	<u>13,050</u>	<u>13,050</u>
<b>Capital Outlay:</b>						
101-215-000-983.000 Office Equipment	1,784	889	2,000	1,000	0	0
	<u>1,784</u>	<u>889</u>	<u>2,000</u>	<u>1,000</u>	<u>0</u>	<u>0</u>
<b>City Clerk</b>	<u><u>198,814</u></u>	<u><u>216,043</u></u>	<u><u>223,579</u></u>	<u><u>216,263</u></u>	<u><u>186,360</u></u>	<u><u>186,360</u></u>

**City of Jackson  
Fiscal Year 2010/11 Adopted Budget  
Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Personnel</i>				
<i>Fund-Activity: 101-226</i>				
005	Personnel & Communications Assistant	1		42,716
006	Labor Relations Technician	1		46,106
018	Personnel Director	1		87,252
<b>Activity Total</b>		<b>3</b>		<b>176,074</b>

**City of Jackson  
Personnel  
Activity Personnel Chart**



**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

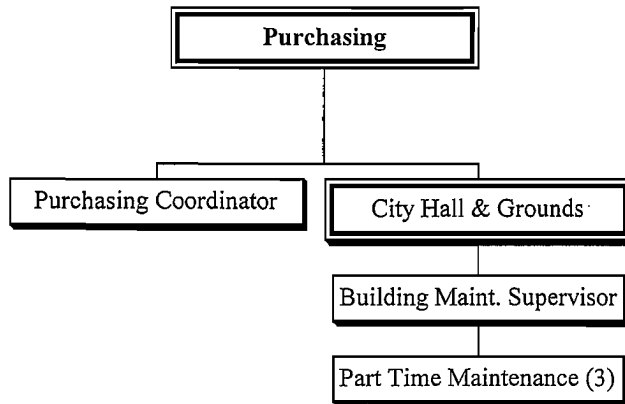
**Fund 101 General Fund**  
**Dept 226 Personnel**

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
101-226-000-702.000 Termination Pay	8,715	7,161	0	1,819	0	0
101-226-000-706.000 Salaries and Wages	211,860	200,185	200,273	200,273	176,074	176,074
101-226-000-707.000 Wages-Temporary	271	7,899	800	0	0	0
101-226-000-709.000 Overtime	4,149	1,189	2,000	800	1,000	1,000
101-226-000-715.000 Employers FICA	17,087	16,314	15,592	15,592	13,469	13,469
101-226-000-719.000 Health Insurance	35,998	26,899	27,159	24,432	22,501	22,501
101-226-000-719.678 RX Drug Insurance	9,514	7,446	5,382	5,000	3,971	3,971
101-226-000-719.679 Health Insurance Deductible	2,701	2,484	0	0	0	0
101-226-000-722.000 Pension-General	11,880	14,120	14,516	15,461	14,561	14,561
101-226-000-724.000 Unemployment	682	729	334	600	540	540
101-226-000-724.001 Workers Compensation	313	299	296	296	247	247
101-226-000-725.000 Other Fringe Benefits	2,804	2,838	3,472	2,500	3,019	3,019
	<b>305,974</b>	<b>287,563</b>	<b>269,824</b>	<b>266,773</b>	<b>235,382</b>	<b>235,382</b>
<b>Material and Supplies:</b>						
101-226-000-726.000 Office Supplies	6,656	9,332	6,600	3,000	6,000	6,000
101-226-000-737.000 Publications	5,560	5,457	6,200	1,400	500	500
101-226-000-755.000 Safety Supplies	2,225	867	1,500	0	0	0
	<b>14,441</b>	<b>15,656</b>	<b>14,300</b>	<b>4,400</b>	<b>6,500</b>	<b>6,500</b>
<b>Contractual and Other:</b>						
101-226-000-818.000 Contractual Services	3,937	42,200	14,200	18,000	17,000	17,000
101-226-000-853.000 Telephone	1,842	1,389	2,120	1,400	1,400	1,400
101-226-000-873.000 Travel	455	999	500	200	500	500
101-226-000-900.000 Printing & Publishing	1,102	1,836	1,000	100	500	500
101-226-000-934.000 Office Equipment Maintenance	485	790	300	100	300	300
101-226-000-946.000 Office Equipment Rental	928	0	0	0	0	0
101-226-000-958.000 Memberships & Dues	1,442	1,584	1,600	500	700	700
101-226-000-960.000 Education & Training	773	1,956	1,500	1,000	500	500
101-226-000-960.001 Training-City Wide	11,583	7,409	0	206	0	0
101-226-000-960.002 Training-New Recruitment	0	333	0	0	0	0
101-226-000-960.003 Training-MAPE Reimb.	5,086	7,544	3,000	3,000	0	0
101-226-000-960.004 City Wide Wellness Programs	0	194	0	0	0	0
	<b>27,633</b>	<b>66,234</b>	<b>24,220</b>	<b>24,506</b>	<b>20,900</b>	<b>20,900</b>
<b>Personnel</b>	<b>348,048</b>	<b>369,453</b>	<b>308,344</b>	<b>295,679</b>	<b>262,782</b>	<b>262,782</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Purchasing</i>				
<i>Fund-Activity: 101-233</i>				
010	Purchasing Coordinator	1		53,835
	<b>Activity Total</b>	<b>1</b>		<b>53,835</b>

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



**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

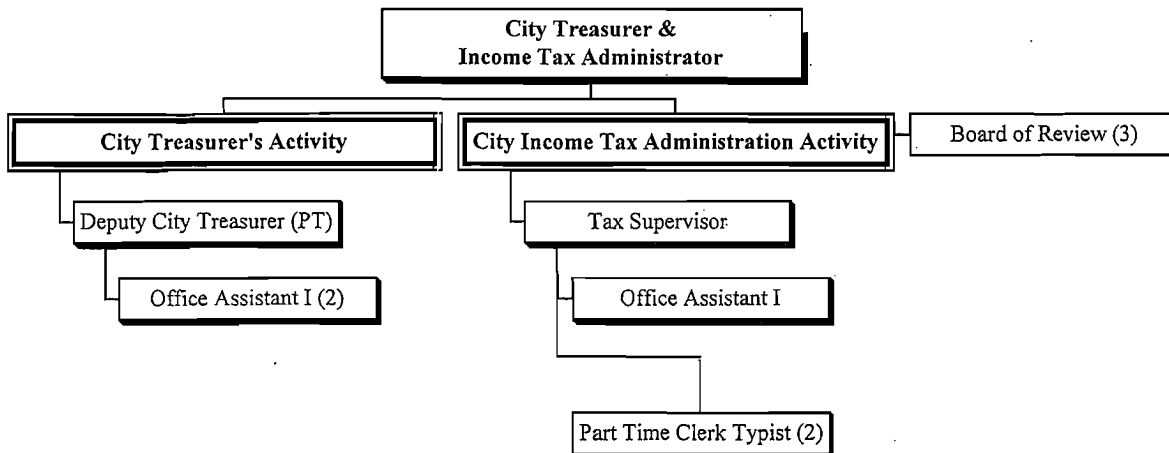
***Fund 101 General Fund***  
***Dept 233 Purchasing***

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
<b>Personal Services:</b>						
101-233-000-702.000 Termination Pay	0	0	32,000	31,805	0	0
101-233-000-706.000 Salaries and Wages	112,239	115,172	50,109	53,835	53,835	53,835
101-233-000-707.000 Wages-Temporary	646	108	0	0	0	0
101-233-000-709.000 Overtime	0	0	0	0	0	0
101-233-000-715.000 Employers FICA	8,384	8,614	3,833	6,800	4,119	4,119
101-233-000-719.000 Health Insurance	21,156	23,073	12,542	16,500	14,938	14,938
101-233-000-719.678 RX Drug Insurance	4,268	6,276	2,610	2,850	2,871	2,871
101-233-000-719.679 Health Insurance Deductible	0	3,845	0	0	0	0
101-233-000-722.000 Pension-General	6,142	6,869	3,583	4,560	4,453	4,453
101-233-000-724.000 Unemployment	354	218	108	180	180	180
101-233-000-724.001 Workers Compensation	157	161	70	130	76	76
101-233-000-725.000 Other Fringe Benefits	-38	-208	979	979	980	980
	<u>153,308</u>	<u>164,128</u>	<u>105,834</u>	<u>117,639</u>	<u>81,452</u>	<u>81,452</u>
<b>Material and Supplies:</b>						
101-233-000-726.000 Office Supplies	2,436	2,309	2,500	2,500	3,000	3,000
101-233-000-737.000 Publications	156	0	200	200	0	0
	<u>2,592</u>	<u>2,309</u>	<u>2,700</u>	<u>2,700</u>	<u>3,000</u>	<u>3,000</u>
<b>Contractual and Other:</b>						
101-233-000-818.000 Contractual Services	469	469	500	0	0	0
101-233-000-853.000 Telephone	845	574	1,000	600	600	600
101-233-000-873.000 Travel	47	365	200	50	50	50
101-233-000-900.000 Printing & Publishing	1,267	697	400	400	150	150
101-233-000-934.000 Office Equipment Maintenance	0	-2,020	400	0	0	0
101-233-000-946.000 Office Equipment Rental	1,395	702	500	500	500	500
101-233-000-958.000 Memberships & Dues	725	791	1,000	415	415	415
101-233-000-960.000 Education & Training	0	22	500	0	0	0
	<u>4,748</u>	<u>1,600</u>	<u>4,500</u>	<u>1,965</u>	<u>1,715</u>	<u>1,715</u>
<b>Purchasing</b>	<u><u>160,648</u></u>	<u><u>168,037</u></u>	<u><u>113,034</u></u>	<u><u>122,304</u></u>	<u><u>86,167</u></u>	<u><u>86,167</u></u>

**City of Jackson**  
**Fiscal Year 2010/11 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		34,790
ELEC	City Treasurer	1		80,500
303	Office Assistant I	1		36,814
303	Office Assistant I.(Was 305)	1		27,267
<b>Activity Total</b>		<b>4</b>		<b>179,371</b>

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



**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

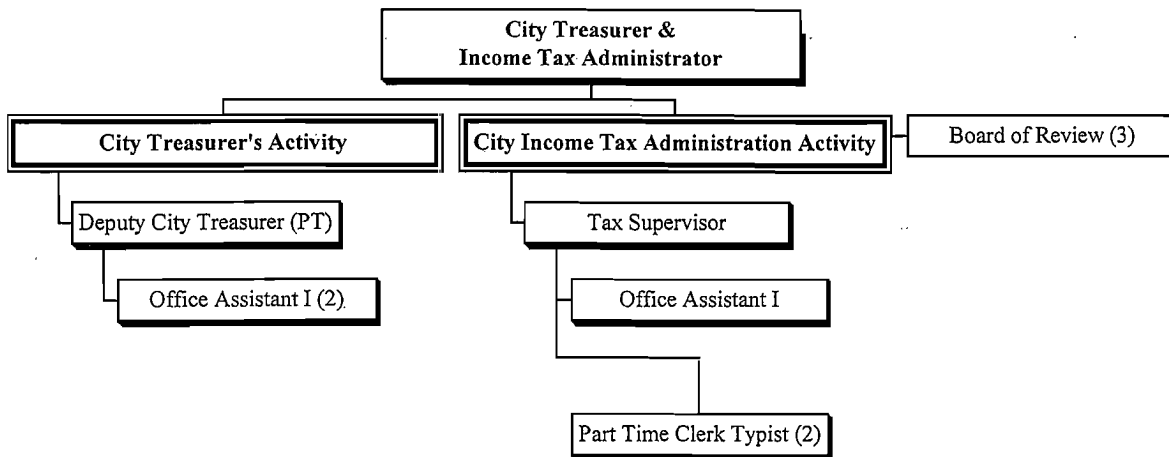
***Fund 101 General Fund***  
***Dept 253 City Treasurer***

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
<b>Personal Services:</b>						
101-253-000-702.000 Termination Pay	0	0	0	7,425	0	0
101-253-000-706.000 Salaries and Wages	209,409	217,919	225,889	205,899	179,371	179,371
101-253-000-715.000 Employers FICA	16,198	16,889	17,283	16,745	13,721	13,721
101-253-000-719.000 Health Insurance	39,292	34,663	35,148	34,355	37,880	37,880
101-253-000-719.678 RX Drug Insurance	11,438	7,181	7,545	7,545	7,985	7,985
101-253-000-719.679 Health Insurance Deductible	6,720	0	0	0	0	0
101-253-000-722.000 Pension-General	11,452	15,373	16,151	15,650	11,957	11,957
101-253-000-724.000 Unemployment	513	324	432	432	720	720
101-253-000-724.001 Workers Compensation	187	196	1,017	965	928	928
101-253-000-725.000 Other Fringe Benefits	1,146	1,650	4,276	4,209	3,185	3,185
	<u>296,355</u>	<u>294,195</u>	<u>307,741</u>	<u>293,225</u>	<u>255,747</u>	<u>255,747</u>
<b>Material and Supplies:</b>						
101-253-000-726.000 Office Supplies	4,189	6,767	4,790	4,790	4,440	4,440
101-253-000-737.000 Publications	640	169	700	700	840	840
	<u>4,829</u>	<u>6,936</u>	<u>5,490</u>	<u>5,490</u>	<u>5,280</u>	<u>5,280</u>
<b>Contractual and Other:</b>						
101-253-000-818.000 Contractual Service	1,415	1,384	2,000	2,000	2,000	2,000
101-253-000-853.000 Telephone	1,763	1,003	2,000	1,000	1,000	1,000
101-253-000-861.000 Auto	4,800	4,800	2,200	2,200	0	0
101-253-000-873.000 Travel	0	0	450	450	75	75
101-253-000-934.000 Office Equipment Maintenance	592	914	2,150	1,000	1,000	1,000
101-253-000-935.000 Software Maintenance	3,615	3,725	3,700	3,700	3,700	3,700
101-253-000-958.000 Memberships & Dues	260	105	285	285	125	125
101-253-000-960.000 Education & Training	145	185	0	0	0	0
	<u>12,590</u>	<u>12,116</u>	<u>12,785</u>	<u>10,635</u>	<u>7,900</u>	<u>7,900</u>
<b>Capital Outlay:</b>						
101-253-000-983.000 Office Equipment	367	904	0	0	0	0
101-253-000-984.000 Software Purchase	400	2,000	0	0	0	0
	<u>767</u>	<u>2,904</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>City Treasurer</b>	<b><u>314,541</u></b>	<b><u>316,151</u></b>	<b><u>326,016</u></b>	<b><u>309,350</u></b>	<b><u>268,927</u></b>	<b><u>268,927</u></b>

**City of Jackson**  
**Fiscal Year 2010/11 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		54,015
303	Office Assistant I	1		27,267
PT	Part-Time Clerk-Typist		2	27,000
PT	Board of Review		3	750
<b>Activity Total</b>		<b>2</b>	<b>5</b>	<b>109,032</b>

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



**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

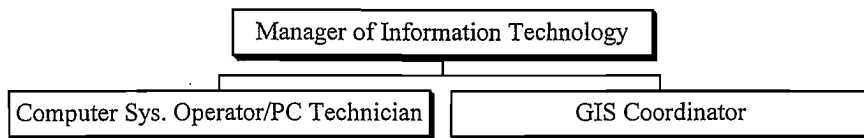
**Fund 101 General Fund**  
**Dept 254 City Income Tax Administration**

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
101-254-000-702.000 Termination Pay	0	2,533	0	0	0	0
101-254-000-706.000 Salaries and Wages	118,728	122,517	83,087	82,990	81,282	81,282
101-254-000-707.000 Wages-Temporary	29,261	27,546	27,750	27,750	27,750	27,750
101-254-000-715.000 Employers FICA	11,021	11,377	9,436	8,538	8,341	8,341
101-254-000-719.000 Health Insurance	25,327	29,569	24,060	24,060	29,876	29,876
101-254-000-719.678 RX Drug Insurance	8,205	7,339	5,220	5,220	5,742	5,742
101-254-000-719.679 Health Insurance Deductible	6,720	3,845	0	0	0	0
101-254-000-722.000 Pension-General	7,174	9,539	6,835	5,996	6,722	6,722
101-254-000-724.000 Unemployment	613	261	432	324	540	540
101-254-000-724.001 Workers Compensation	93	105	168	157	153	153
101-254-000-725.000 Other Fringe Benefits	733	1,484	2,033	1,958	1,980	1,980
	<u>207,875</u>	<u>216,115</u>	<u>159,021</u>	<u>156,993</u>	<u>162,386</u>	<u>162,386</u>
<b>Material and Supplies:</b>						
101-254-000-726.000 Office Supplies	21,067	22,889	28,825	25,000	28,800	28,800
101-254-000-737.000 Publications	429	0	1,000	1,000	1,000	1,000
	<u>21,496</u>	<u>22,889</u>	<u>29,825</u>	<u>26,000</u>	<u>29,800</u>	<u>29,800</u>
<b>Contractual and Other:</b>						
101-254-000-853.000 Telephone	281	94	400	400	400	400
101-254-000-873.000 Travel	0	172	400	400	0	0
101-254-000-934.000 Office Equipment Maintenance	367	375	1,320	1,000	1,000	1,000
101-254-000-935.000 Software Maintenance	6,563	6,563	6,700	6,700	6,700	6,700
101-254-000-960.000 Education & Training	0	0	0	0	0	0
	<u>7,211</u>	<u>7,204</u>	<u>8,820</u>	<u>8,500</u>	<u>8,100</u>	<u>8,100</u>
<b>Capital Outlay:</b>						
101-254-000-983.000 Office Equipment	367	579	2,200	2,200	2,200	2,200
101-254-000-984.000 Software Purchase	0	0	0	0	0	0
	<u>367</u>	<u>579</u>	<u>2,200</u>	<u>2,200</u>	<u>2,200</u>	<u>2,200</u>
<b>City Income Tax Administration</b>	<b><u>236,949</u></b>	<b><u>246,787</u></b>	<b><u>199,866</u></b>	<b><u>193,693</u></b>	<b><u>202,486</u></b>	<b><u>202,486</u></b>

**City of Jackson**  
**Fiscal Year 2010/11 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		51,350
013	Manager of Information Technology	1		69,362
306	Computer Sys. Oper./PC Tech.	1		38,616
		3		159,328
Add: Allocation of Acct./Acting IS Coord. from 101-201 Finance (Acting pay)				8,538
<b>Activity Total</b>				<b>167,866</b>

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



**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

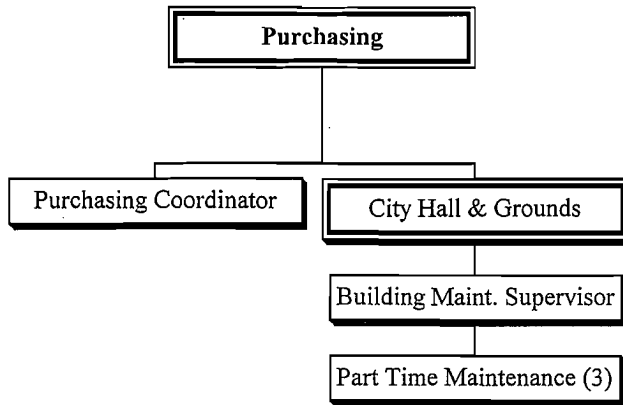
**Fund 101 General Fund**  
**Dept 258 Management Information Services**

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
101-258-000-706.000 Salaries and Wages	130,041	169,657	176,870	178,158	167,866	167,866
101-258-000-709.000 Overtime	324	0	0	0	0	0
101-258-000-715.000 Employers FICA	9,739	12,655	13,654	12,787	12,843	12,843
101-258-000-719.000 Health Insurance	16,332	29,782	29,762	35,739	35,025	35,025
101-258-000-719.678 RX Drug Insurance	4,109	7,357	6,438	6,398	7,082	7,082
101-258-000-719.679 Health Insurance Deductible	2,080	5,016	0	0	0	0
101-258-000-722.000 Pension-General	7,018	11,948	13,655	13,036	13,884	13,884
101-258-000-724.000 Unemployment	533	333	336	561	561	561
101-258-000-724.001 Workers Compensation	178	236	251	238	235	235
101-258-000-725.000 Other Fringe Benefits	1,658	854	660	630	3,265	3,265
	<u>172,012</u>	<u>237,838</u>	<u>241,626</u>	<u>247,547</u>	<u>240,761</u>	<u>240,761</u>
<b>Material and Supplies:</b>						
101-258-000-726.000 Office Supplies	1,306	937	1,196	1,014	1,044	1,044
101-258-000-726.001 Data Processing Supplies	5,929	2,060	2,567	2,253	2,530	2,530
	<u>7,235</u>	<u>2,997</u>	<u>3,763</u>	<u>3,267</u>	<u>3,574</u>	<u>3,574</u>
<b>Contractual and Other:</b>						
101-258-000-818.000 Contractual Services	31,438	21,517	26,699	26,394	26,100	26,100
101-258-000-818.028 Contractual Services-GIS	67,557	10,231	12,000	2,170	2,000	2,000
101-258-000-853.000 Telephone	15,698	5,930	7,060	5,777	5,772	5,772
101-258-000-873.000 Travel	630	925	1,320	1,089	1,320	1,320
101-258-000-934.000 Office Equipment Maintenance	4,428	4,428	1,660	2,184	0	0
101-258-000-935.000 Software Maintenance	31,407	32,871	4,910	101	125	125
101-258-000-960.000 Education & Training	0	2,633	3,000	0	0	0
	<u>151,158</u>	<u>78,535</u>	<u>56,649</u>	<u>37,715</u>	<u>35,317</u>	<u>35,317</u>
<b>Capital Outlay:</b>						
101-258-000-977.000 Equipment	4,860	0	0	12,000	0	0
101-258-000-984.000 Software Purchase	0	0	35,354	33,531	33,531	33,531
	<u>4,860</u>	<u>0</u>	<u>35,354</u>	<u>45,531</u>	<u>33,531</u>	<u>33,531</u>
<b>Management Information Services</b>	<u><b>335,265</b></u>	<u><b>319,370</b></u>	<u><b>337,392</b></u>	<u><b>334,060</b></u>	<u><b>313,183</b></u>	<u><b>313,183</b></u>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: City Hall &amp; Grounds</i>				
<i>Fund-Activity: 101-265</i>				
308	Building Maintenance Supervisor	1		50,583
PT	Part-Time Maintenance		3	23,153
<b>Activity Total</b>		<b>1</b>	<b>3</b>	<b>73,736</b>
Less: Allocation To City Clerk-Elections 101-192: Maintenance Crew Leader				-4,939
				<b>68,797</b>

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



**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

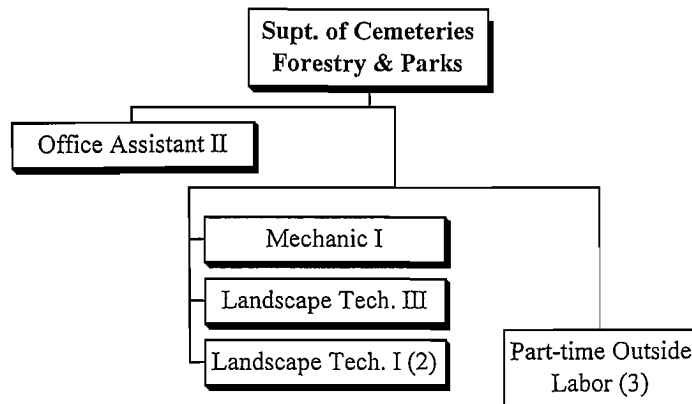
**Fund 101 General Fund**  
**Dept 265 City Hall & Grounds**

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
101-265-000-706.000 Salaries and Wages	49,648	48,086	47,249	48,500	48,238	48,238
101-265-000-707.000 Wages-Temporary	21,219	21,256	22,904	22,904	23,153	23,153
101-265-000-709.000 Overtime	9,553	3,498	4,500	5,500	5,000	5,000
101-265-000-715.000 Employers FICA	6,142	5,883	5,810	5,900	5,896	5,896
101-265-000-719.000 Health Insurance	9,081	8,594	9,774	10,000	12,218	12,218
101-265-000-719.678 RX Drug Insurance	2,030	1,961	2,139	2,200	2,353	2,353
101-265-000-719.679 Health Insurance Deductible	0	0	0	0	0	0
101-265-000-722.000 Pension-General	3,248	3,942	3,793	4,200	4,458	4,458
101-265-000-724.000 Unemployment	493	421	358	500	611	611
101-265-000-724.001 Workers Compensation	1,838	1,776	1,831	1,900	1,858	1,858
101-265-000-725.000 Other Fringe Benefits	350	353	944	944	933	933
	<b>103,602</b>	<b>95,770</b>	<b>99,302</b>	<b>102,548</b>	<b>104,718</b>	<b>104,718</b>
<b>Material and Supplies:</b>						
101-265-000-751.000 Gasoline	3,635	1,557	2,561	2,561	2,000	2,000
101-265-000-758.000 Laundry	1,977	2,829	4,214	2,000	2,000	2,000
101-265-000-776.000 Custodial Supplies	10,829	10,085	11,500	11,500	12,000	12,000
	<b>16,441</b>	<b>14,471</b>	<b>18,275</b>	<b>16,061</b>	<b>16,000</b>	<b>16,000</b>
<b>Contractual and Other:</b>						
101-265-000-818.000 Contractual Services	39,008	14,920	44,000	48,000	27,640	27,640
101-265-000-818.265 Contractual Services-City Hall	19,266	19,266	20,670	16,000	36,920	36,920
101-265-000-853.000 Telephone	5,933	4,056	5,850	4,100	4,100	4,100
101-265-000-880.000 Community Promotion	0	100	100	100	0	0
101-265-000-914.000 Insurance	7,481	7,520	7,520	7,690	7,805	7,805
101-265-000-920.000 Utilities	102,233	103,359	105,000	105,000	105,000	105,000
101-265-000-931.000 Building Maintenance	48,359	77,364	33,000	37,000	17,100	17,100
101-265-000-933.000 Equipment Maintenance	25	5,034	5,000	3,000	0	0
101-265-000-939.000 Office Equipment Maintenance	0	0	0	0	0	0
101-265-000-939.000 Vehicle Maintenance	4,043	369	1,000	4,000	1,800	1,800
101-265-000-944.661 Equipment Lease - MP	0	0	0	4,303	4,303	4,303
	<b>226,348</b>	<b>231,988</b>	<b>222,140</b>	<b>229,193</b>	<b>204,668</b>	<b>204,668</b>
<b>City Hall &amp; Grounds</b>	<b>346,391</b>	<b>342,229</b>	<b>339,717</b>	<b>347,802</b>	<b>325,386</b>	<b>325,386</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Cemeteries</i>				
<i>Fund-Activity: 101-276</i>				
014	Supt. of Cemeteries, Forestry & Parks	1		73,898
304	Landscape Technician I	2		40,722
305	Office Assistant II	1		32,618
306	Landscape Technician III	1		41,500
306	Mechanic I	1		42,902
PT	Part Time Laborer		3	20,480
		<b>6</b>	<b>3</b>	<b>252,120</b>
Less: Allocation of 1/2 Supt. of Cemeteries, Forestry & Parks to 101-690				-36,949
Allocation of 1/2 Office Assistant II to 101-690				-20,361
<b>Activity Total</b>				<b>194,810</b>

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



**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
101-276-000-702.000 Termination Pay	4,232	0	0	0	0	0
101-276-000-706.000 Salaries and Wages	148,846	206,186	217,269	194,437	174,330	174,330
101-276-000-707.000 Wages-Temporary	47,156	39,126	20,480	20,480	20,480	20,480
101-276-000-709.000 Overtime	6,299	10,447	9,000	9,000	9,000	9,000
101-276-000-715.000 Employers FICA	14,653	19,865	18,189	17,980	14,903	14,903
101-276-000-719.000 Health Insurance	40,473	34,944	40,203	36,839	41,827	41,827
101-276-000-719.678 RX Drug Insurance	10,283	7,173	8,496	7,868	8,300	8,300
101-276-000-719.679 Health Insurance Deductible	4,388	0	0	0	0	0
101-276-000-722.000 Pension-General	7,797	14,863	15,536	14,055	14,418	14,418
101-276-000-724.000 Unemployment	1,281	1,458	786	786	1,260	1,260
101-276-000-724.001 Workers Compensation	3,883	5,389	4,875	4,875	3,979	3,979
101-276-000-725.000 Other Fringe Benefits	-725	584	5,474	4,814	4,288	4,288
	<u>288,566</u>	<u>340,035</u>	<u>340,308</u>	<u>311,134</u>	<u>292,785</u>	<u>292,785</u>
<b>Material and Supplies:</b>						
101-276-000-726.000 Office Supplies	2,293	1,028	800	800	800	800
101-276-000-740.000 Operating Supplies	1,189	2,497	2,500	2,500	3,000	3,000
101-276-000-751.000 Gasoline	37,913	36,305	29,750	29,750	25,750	25,750
101-276-000-755.000 Safety Supplies	83	312	1,325	750	750	750
101-276-000-756.000 Miscellaneous Supplies	1,536	704	1,500	1,500	1,500	1,500
101-276-000-758.000 Laundry	1,748	2,006	2,030	2,030	1,744	1,744
101-276-000-759.000 Small Tools	6,079	4,584	2,000	2,000	2,000	2,000
101-276-000-776.000 Custodial Supplies	5,933	4,574	1,500	1,500	1,500	1,500
101-276-000-778.000 Equipment Maint. Supplies	26,815	28,001	20,000	20,000	20,000	20,000
101-276-000-782.000 Materials	2,941	1,440	3,500	3,500	3,500	3,500
101-276-000-783.000 Seed And Sod	6,000	2,819	3,000	3,000	3,000	3,000
	<u>92,530</u>	<u>84,270</u>	<u>67,905</u>	<u>67,330</u>	<u>63,544</u>	<u>63,544</u>
<b>Contractual and Other:</b>						
101-276-000-818.000 Contractual Services	39,921	35,392	24,600	24,600	24,600	24,600
101-276-000-818.025 Contractual Services-DPW	0	0	0	0	0	0
101-276-000-853.000 Telephone	1,974	1,282	3,360	1,300	1,300	1,300
101-276-000-873.000 Travel	81	99	100	100	100	100
101-276-000-900.000 Printing & Publishing	30	291	500	500	500	500
101-276-000-902.000 Advertising	229	550	600	600	600	600
101-276-000-920.000 Utilities	16,892	18,572	17,800	17,800	17,800	17,800
101-276-000-931.000 Building Maintenance	2,521	919	4,000	2,000	2,000	2,000
101-276-000-933.000 Equipment Maintenance	5,694	9,341	7,000	7,000	7,000	7,000
101-276-000-934.000 Office Equipment Maintenance	0	226	250	250	250	250
101-276-000-938.000 Grounds Maintenance	2,937	1,716	3,000	3,000	3,000	3,000
101-276-000-958.000 Memberships & Dues	106	35	100	100	100	100
101-276-000-960.000 Education & Training	298	450	500	500	500	500
	<u>70,683</u>	<u>68,873</u>	<u>61,810</u>	<u>57,750</u>	<u>57,750</u>	<u>57,750</u>
<b>Capital Outlay:</b>						
101-276-000-982.000 Machinery & Equipment	5,079	499	11,500	11,500	13,000	13,000
	<u>5,079</u>	<u>499</u>	<u>11,500</u>	<u>11,500</u>	<u>13,000</u>	<u>13,000</u>
<b>Cemeteries</b>	<b>456,858</b>	<b>493,677</b>	<b>481,523</b>	<b>447,714</b>	<b>427,079</b>	<b>427,079</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
<b>Personal Services:</b>						
101-299-000-706.000 Salaries-Ret. Health Stipend	46,940	67,405	50,280	101,000	101,000	101,000
101-299-000-715.000 Employers FICA (Ret.)	3,228	5,157	3,846	7,727	7,727	7,727
	<u>50,168</u>	<u>72,562</u>	<u>54,126</u>	<u>108,727</u>	<u>108,727</u>	<u>108,727</u>
<b>Materials and Supplies:</b>						
101-299-000-730.000 Postage	97,840	98,270	95,000	100,000	100,000	100,000
	<u>97,840</u>	<u>98,270</u>	<u>95,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
<b>Contractual and Other:</b>						
101-299-000-719.001 Health Insurance-Retirees	118,978	145,335	155,000	160,000	168,000	168,000
101-299-000-722.003 Pension - General-Other	72,040	0	0	0	0	0
101-299-000-808.000 Audit Fees	27,863	30,950	27,100	28,483	29,500	29,500
101-299-000-818.000 Contractual Services	5,950	23,874	8,400	8,400	8,400	8,400
101-299-000-818.045 Cont. Serv.-Airport Landfill	9,806	0	0	0	0	0
101-299-000-818.057 Incubator Costs	0	0	0	17,400	0	0
101-299-000-818.299 Cont. Serv.-United Way (FIA)	21,805	0	0	0	0	0
101-299-000-880.000 Comm. Promotion	48,665	47,250	45,000	40,000	31,000	31,000
101-299-000-914.000 Insurance	75,209	66,616	66,616	76,258	77,402	77,402
101-299-000-914.001 Insurance-Ded. Portion	7,140	6,000	5,000	5,000	5,000	5,000
101-299-000-956.001 Contingency	0	0	2,767	0	0	0
101-299-000-959.000 Property Taxes	1,137	0	0	0	0	0
101-299-000-962.000 Uncollectible Accounts	4,854	2,843	50,000	50,000	50,000	50,000
101-299-000-963.000 Miscellaneous	3,572	1,444	3,000	4,000	4,000	4,000
	<u>397,019</u>	<u>324,312</u>	<u>362,883</u>	<u>389,541</u>	<u>373,302</u>	<u>373,302</u>
<b>Unallocated</b>	<b><u>545,027</u></b>	<b><u>495,144</u></b>	<b><u>512,009</u></b>	<b><u>598,268</u></b>	<b><u>582,029</u></b>	<b><u>582,029</u></b>



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**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**General Fund**  
**Police Department Summary**

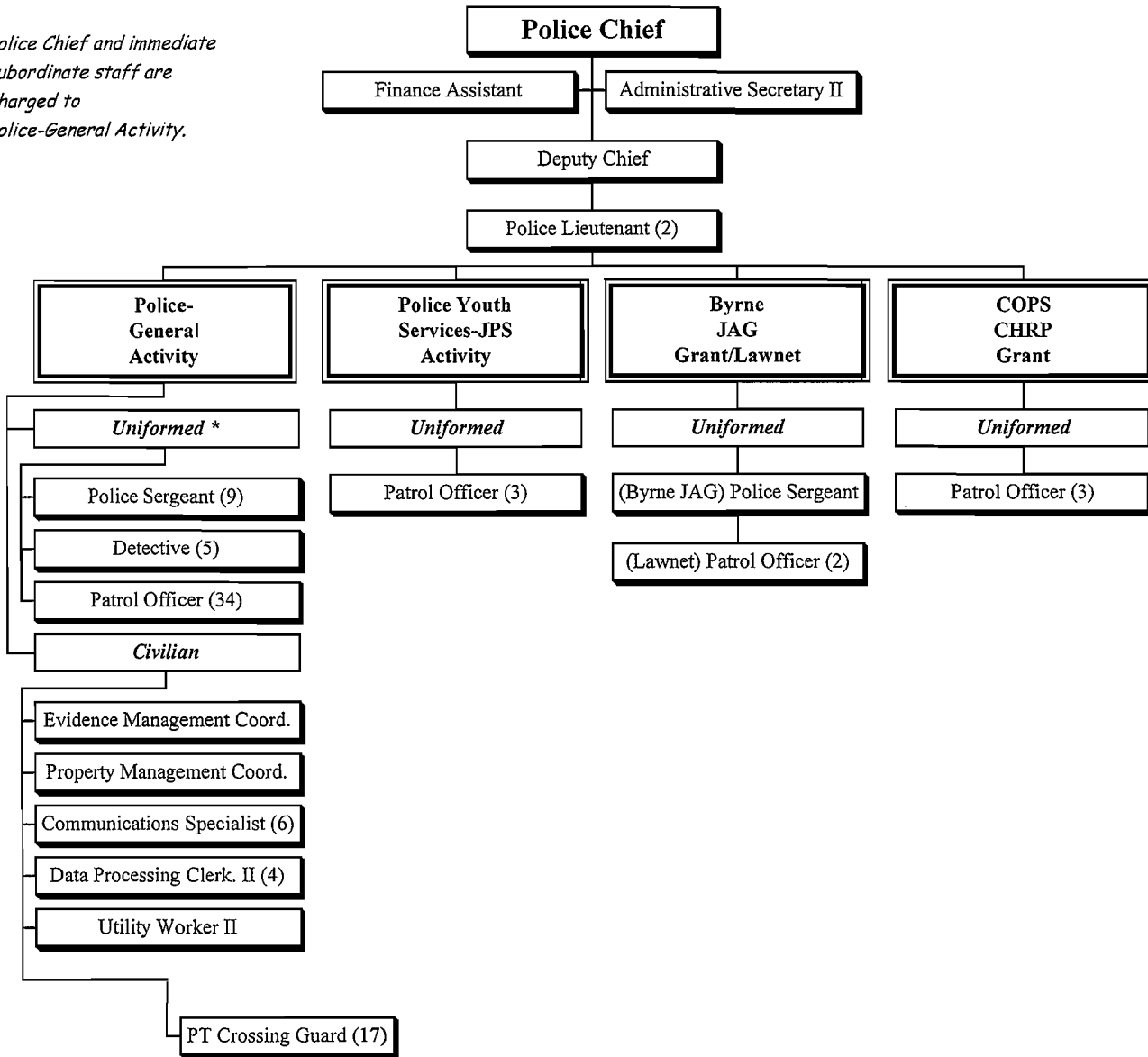
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<u>Activity #</u>	<u>Activity Name</u>	<u>Adopted Budget</u>
101-301	Police Department (General)	\$ 7,801,119
101-303	Police Youth Services - J.P.S.	289,234
101-313	Consortium Training	18,403
101-314	In-Service Training	<u>12,363</u>
<b>General Fund Total - Police Department</b>		<b><u><u>\$ 8,121,119</u></u></b>

# 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 2010/11 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Police Department</i>				
<i>Fund-Activity: 101-301</i>				
006	Administrative Secretary II	1		45,043
006	Evidence Management Coordinator	1		45,043
006	Property Mgt. Coordinator	1		45,043
007	Finance Assistant	1		47,717
016	Deputy Chief	1		82,262
020	Police Chief	1		97,072
082	Patrol Officer	34		1,869,473
084	Detective	5		309,411
085	Police Sergeant	9		612,399
087	Police Lieutenant	2		148,432
303	Data Processing Clerk II	4		141,466
303	Communication Specialists	6		198,355
304	Utility Worker II	1		38,707
PT	Part-Time School Crossing Guard		17	76,892
<b>Activity Total</b>		<b>67</b>	<b>17</b>	<b>3,757,315</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
101-301-000-702.000 Termination Pay	12,362	7,123	0	40,291	62,792	62,792
101-301-000-706.000 Salaries and Wages	4,083,250	4,324,635	4,005,205	3,904,072	3,680,423	3,680,423
101-301-000-707.000 Wages-Temporary	98,019	105,417	77,057	77,057	76,892	76,892
101-301-000-709.000 Overtime	275,114	217,104	201,796	182,851	184,562	184,562
101-301-000-715.000 Employers FICA	116,883	119,902	112,627	111,725	97,210	97,210
101-301-000-719.000 Health Insurance	559,050	683,169	620,073	690,882	727,222	727,222
101-301-000-719.678 RX Drug Insurance	156,815	172,365	134,361	137,276	145,232	145,232
101-301-000-719.679 Health Insurance Deductible	79,442	81,089	28,917	12,622	14,629	14,629
101-301-000-722.000 Pension-General	40,233	50,987	53,020	53,020	48,489	48,489
101-301-000-722.733 Pension-Police/Fire 345	1,835,152	1,801,583	1,848,257	1,848,257	1,652,716	1,652,716
101-301-000-724.000 Unemployment	15,787	10,467	8,316	14,751	15,336	15,336
101-301-000-724.001 Workers Compensation	57,347	60,308	55,763	55,763	53,072	53,072
101-301-000-725.000 Other Fringe Benefits	31,382	28,071	21,085	17,600	62,797	62,797
	<b>7,360,836</b>	<b>7,662,220</b>	<b>7,166,477</b>	<b>7,146,167</b>	<b>6,821,372</b>	<b>6,821,372</b>
<b>Material and Supplies:</b>						
101-301-000-726.000 Office Supplies	25,303	15,685	24,146	19,476	19,447	19,447
101-301-000-726.001 Data Processing Supplies	11,325	5,360	7,551	5,441	5,549	5,549
101-301-000-730.000 Postage	224	256	250	440	310	310
101-301-000-737.000 Publications	4,282	3,639	1,774	1,324	1,754	1,754
101-301-000-741.000 Ammunition	10,465	11,871	11,096	11,096	14,628	14,628
101-301-000-744.000 Uniform Allowance	33,570	38,098	38,449	34,579	30,935	30,935
101-301-000-751.000 Gasoline	149,028	99,489	125,200	112,200	115,704	115,704
101-301-000-756.000 Miscellaneous Supplies	9,438	5,517	7,361	6,061	7,705	7,705
101-301-000-757.000 Photography Supplies	7,066	8,800	10,250	8,650	8,794	8,794
101-301-000-758.000 Laundry	1,159	1,054	819	819	767	767
101-301-000-760.000 Medical Supplies	768	845	617	750	885	885
101-301-000-761.000 Tracking Narc. Dog - Supplies	1,700	1,979	2,520	2,520	2,240	2,240
101-301-000-776.000 Custodial Supplies	4,441	3,735	7,127	3,787	7,012	7,012
101-301-000-778.000 Equipment Maint. Supplies	52,682	23,468	19,318	19,318	25,610	25,610
	<b>311,451</b>	<b>219,796</b>	<b>256,478</b>	<b>226,461</b>	<b>241,340</b>	<b>241,340</b>
<b>Contractual and Other:</b>						
101-301-000-817.000 Consultant Services	21,261	13,100	16,250	18,783	8,460	8,460
101-301-000-818.000 Contractual Services	6,000	6,000	7,500	2,100	1,960	1,960
101-301-000-820.000 Special Investigations	6,486	4,695	5,200	5,200	4,850	4,850
101-301-000-823.000 Medical Services	5,221	7,068	6,366	4,336	3,897	3,897
101-301-000-853.000 Telephone	72,714	74,736	63,272	63,272	69,836	69,836
101-301-000-861.000 Auto Allowance	2,600	4,800	2,200	2,200	0	0
101-301-000-873.000 Travel	8,116	4,939	7,086	3,486	4,345	4,345
101-301-000-900.000 Printing & Publishing	13,910	6,495	12,094	10,054	9,638	9,638
101-301-000-914.000 Insurance	130,822	121,762	121,762	119,652	121,447	121,447
101-301-000-914.001 Insurance-Ded. Portion	0	7,133	10,000	15,000	10,000	10,000
101-301-000-919.001 Physical Agility Testing	36,371	44,409	45,896	50,927	41,463	41,463
101-301-000-920.000 Utilities	51,306	49,560	53,872	53,872	55,663	55,663
101-301-000-931.000 Building Maintenance	30,402	19,906	30,422	24,742	27,282	27,282

- Continued

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
<b>Contractual and Other:(Cont'd.)</b>						
101-301-000-933.000 Equipment Maintenance	34,518	28,617	34,406	36,989	47,646	47,646
101-301-000-934.000 Office Equipment Maintenance	54,303	104,204	73,802	58,802	62,652	62,652
101-301-000-939.000 Vehicle Maintenance	88,988	91,292	93,389	93,389	95,980	95,980
101-301-000-942.000 Building Rental/Lease	5,419	5,419	5,460	5,420	5,460	5,460
101-301-000-946.000 Office Equipment Rental	84,180	61,864	87,533	87,533	28,214	28,214
101-301-000-958.000 Memberships & Dues	1,989	2,005	2,361	2,361	1,504	1,504
101-301-000-960.000 Education & Training	45,779	31,099	15,831	15,831	15,740	15,740
101-301-000-963.000 Miscellaneous	599	-1,352	0	0	0	0
101-301-000-969.000 Contribution to JED	32,644	34,276	35,990	35,990	37,790	37,790
	<b>733,628</b>	<b>722,027</b>	<b>730,692</b>	<b>709,939</b>	<b>653,827</b>	<b>653,827</b>
<b>Capital Outlay:</b>						
101-301-000-982.000 Machinery & Equipment	5,660	0	0	0	0	0
101-301-000-983.000 Office Equipment	0	17,045	0	0	0	0
101-301-000-984.000 Software	0	0	0	0	6,580	6,580
101-301-000-985.000 Vehicles	81,324	81,444	78,000	56,604	78,000	78,000
101-301-000-986.000 Radio Equipment	0	0	20,252	12,610	0	0
	<b>86,984</b>	<b>98,489</b>	<b>98,252</b>	<b>69,214</b>	<b>84,580</b>	<b>84,580</b>
<b>Police Department</b>	<b>8,492,899</b>	<b>8,702,532</b>	<b>8,251,899</b>	<b>8,151,781</b>	<b>7,801,119</b>	<b>7,801,119</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2007/08	2008/09	2009/10	2009/10	2010/11	2010/11
	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>						
101-303-000-706.000 Salaries and Wages	163,683	170,028	174,315	164,807	160,512	160,512
101-303-000-709.000 Overtime	9,426	7,229	10,709	5,552	5,229	5,229
101-303-000-715.000 Employer's FICA	2,464	2,515	2,715	2,536	2,435	2,435
101-303-000-719.000 Health Insurance	28,704	35,426	34,554	32,272	31,660	31,660
101-303-000-719.678 RX Drug Insurance	6,187	8,241	7,830	6,870	6,788	6,788
101-303-000-719.679 Health Insurance Deductible	134	1,923	0	0	0	0
101-303-000-722.733 Pension-Police/Fire 345	84,754	80,334	82,682	82,682	74,798	74,798
101-303-000-724.000 Unemployment	513	324	324	540	540	540
101-303-000-724.001 Workers Compensation	2,540	2,636	2,755	2,634	2,493	2,493
101-303-000-725.000 Other Fringe Benefits	1,871	-556	2,689	1,447	2,589	2,589
	<u>300,276</u>	<u>308,100</u>	<u>318,573</u>	<u>299,340</u>	<u>287,044</u>	<u>287,044</u>
<b>Contractual and Other:</b>						
101-303-000-919.001 Physical Agility Testing	1,946	1,824	2,190	3,284	2,190	2,190
	<u>1,946</u>	<u>1,824</u>	<u>2,190</u>	<u>3,284</u>	<u>2,190</u>	<u>2,190</u>
<b>Police Youth Services-JPS</b>	<b><u>302,222</u></b>	<b><u>309,924</u></b>	<b><u>320,763</u></b>	<b><u>302,624</u></b>	<b><u>289,234</u></b>	<b><u>289,234</u></b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Personnel Schedule**

Class Grade Position	# Positions		Budgeted Salaries & Wages
	Permanent	Temporary	
<i>Department: Police Youth Services-JPS</i>			
<i>Fund-Activity: 101-303</i>			
082 Patrol Officer	3		160,512
Activity Total	<u>3</u>		<u>160,512</u>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

***Fund 101 General Fund***  
***Dept 308 STEP Grant***  
***Sub. Act. 208 2007/08***

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
101-308-208-706.000 Salaries and Wages	16,126	0	0	0	0	0
101-308-208-715.000 Employers FICA	233	0	0	0	0	0
101-308-208-719.000 Health Insurance	3,993	0	0	0	0	0
101-308-208-724.000 Unemployment	89	0	0	0	0	0
101-308-208-724.001 Workers Compensation	242	0	0	0	0	0
101-308-208-725.000 Other Fringe Benefits	50	0	0	0	0	0
	<u>20,733</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>2007/08 STEP Grant</b>	<u><b>20,733</b></u>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>0</b></u>

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
101-308-209-706.000 Salaries and Wages	0	16,610	0	0	0	0
101-308-209-715.000 Employers FICA	0	240	0	0	0	0
101-308-209-719.000 Health Insurance	0	3,514	0	0	0	0
101-308-209-724.000 Unemployment	0	70	0	0	0	0
101-308-209-724.001 Workers Compensation	0	249	0	0	0	0
101-308-209-725.000 Other Fringe Benefits	0	50	0	0	0	0
	<u>0</u>	<u>20,733</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>2008/09 STEP Grant</b>	<u><b>0</b></u>	<u><b>20,733</b></u>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>0</b></u>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
101-308-210-706.000 Salaries and Wages	0	0	10,269	9,618	0	0
101-308-210-715.000 Employers FICA	0	0	149	139	0	0
101-308-210-719.000 Health Insurance	0	0	2,698	2,861	0	0
101-308-210-719.678 RX Drug Insurance	0	0	0	550	0	0
101-308-210-724.001 Workers Compensation	0	0	154	144	0	0
101-308-210-725.000 Other Fringe Benefits	0	0	63	21	0	0
	<u>0</u>	<u>0</u>	<u>13,333</u>	<u>13,333</u>	<u>0</u>	<u>0</u>
<b>2008/09 STEP Grant</b>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>13,333</b></u>	<u><b>13,333</b></u>	<u><b>0</b></u>	<u><b>0</b></u>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
101-311-207-709.000 Overtime	4,422	0	0	0	0	0
101-311-207-715.000 Employers FICA	64	0	0	0	0	0
101-311-207-724.001 Workers Compensation	66	0	0	0	0	0
	4,552	0	0	0	0	0
<b>2006/07 JCCAE Grant</b>	<b>4,552</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
101-311-208-709.000 Overtime	3,754	3,323	0	0	0	0
101-311-208-715.000 Employers FICA	55	48	0	0	0	0
101-311-208-724.001 Workers Compensation	56	50	0	0	0	0
	3,865	3,421	0	0	0	0
<b>Material and Supplies:</b>						
101-311-208-756.000 Miscellaneous Supplies	0	3,640	0	0	0	0
	0	3,640	0	0	0	0
<b>2007/08 JCCAE Grant</b>	<b>3,865</b>	<b>7,061</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
101-311-209-709.000 Overtime	0	7,111	0	4,037	0	0
101-311-209-715.000 Employers FICA	0	103	0	59	0	0
101-311-209-724.001 Workers Compensation	0	71	0	41	0	0
	<u>0</u>	<u>7,285</u>	<u>0</u>	<u>4,137</u>	<u>0</u>	<u>0</u>
<b>Material and Supplies:</b>						
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>
<b>2008/09 JCCAE Grant</b>	<u><u>0</u></u>	<u><u>7,285</u></u>	<u><u>0</u></u>	<u><u>4,137</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
101-311-210-709.000 Overtime	0	0	8,099	8,099	0	0
101-311-210-715.000 Employers FICA	0	0	117	117	0	0
101-311-210-724.001 Workers Compensation	0	0	81	81	0	0
	<u>0</u>	<u>0</u>	<u>8,297</u>	<u>8,297</u>	<u>0</u>	<u>0</u>
<b>Material and Supplies:</b>						
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>
<b>2009/10 JCCAE Grant</b>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>8,297</u></u>	<u><u>8,297</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
101-313-000-706.000 Salaries and Wages	3,222	7,315	2,472	7,238	3,198	3,198
101-313-000-709.000 Overtime	246	536	1,527	2,347	1,696	1,696
101-313-000-715.000 Employers FICA	56	125	64	330	82	82
101-313-000-722.000 Pension-General	5	11	7	28	14	14
101-313-000-724.001 Workers Compensation	49	113	51	127	63	63
	<u>3,578</u>	<u>8,100</u>	<u>4,121</u>	<u>10,070</u>	<u>5,053</u>	<u>5,053</u>
<b>Material and Supplies:</b>						
101-313-000-756.000 Miscellaneous Supplies	5,836	1,258	4,698	2,075	545	545
	<u>5,836</u>	<u>1,258</u>	<u>4,698</u>	<u>2,075</u>	<u>545</u>	<u>545</u>
<b>Contractual and Other:</b>						
101-313-000-818.000 Contractual Services	5,193	0	0	18,850	4,796	4,796
101-313-000-873.000 Travel	0	0	0	0	0	0
101-313-000-960.000 Education & Training	18,727	9,125	17,494	17,282	8,009	8,009
	<u>23,920</u>	<u>9,125</u>	<u>17,494</u>	<u>36,132</u>	<u>12,805</u>	<u>12,805</u>
<b>Consortium Training</b>	<u><u>33,334</u></u>	<u><u>18,483</u></u>	<u><u>26,313</u></u>	<u><u>48,277</u></u>	<u><u>18,403</u></u>	<u><u>18,403</u></u>

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Contractual and Other:</b>						
101-314-000-873.000 Travel	0	0	0	0	0	0
101-314-000-960.000 Education & Training	15,772	12,816	10,217	14,296	12,363	12,363
	<u>15,772</u>	<u>12,816</u>	<u>10,217</u>	<u>14,296</u>	<u>12,363</u>	<u>12,363</u>
<b>In-Service Training</b>	<u><u>15,772</u></u>	<u><u>12,816</u></u>	<u><u>10,217</u></u>	<u><u>14,296</u></u>	<u><u>12,363</u></u>	<u><u>12,363</u></u>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

***Fund 101 General Fund***  
***Dept 315 MCOLES Training***  
***Sub. Act. 208 2007/08***

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
101-315-208-706.000 Salaries and Wages	5,316	0	0	0	0	0
101-315-208-715.000 Employers FICA	77	0	0	0	0	0
101-315-208-724.001 Workers Compensation	80	0	0	0	0	0
	5,473	0	0	0	0	0
<b>Material and Supplies:</b>						
101-315-208-744.000 Uniform Allowance	1,086	0	0	0	0	0
101-315-208-751.000 Gasoline	3,153	0	0	0	0	0
101-315-208-756.000 Miscellaneous Supplies	1,490	0	0	0	0	0
	5,729	0	0	0	0	0
<b>Contractual and Other:</b>						
101-315-208-818.000 Contractual Services	13,089	0	0	0	0	0
101-315-208-873.000 Travel	412	0	0	0	0	0
101-315-208-914.000 Insurance	41	0	0	0	0	0
101-315-208-939.000 Vehicle Maintenance	9,872	0	0	0	0	0
	23,414	0	0	0	0	0
<b>2007/08 MCOLES Training</b>	<b>34,616</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
101-315-209-706.000 Salaries and Wages	0	3,839	0	0	0	0
101-315-209-715.000 Employers FICA	0	56	0	0	0	0
101-315-209-724.001 Workers Compensation	0	58	0	0	0	0
	0	3,953	0	0	0	0
<b>Material and Supplies:</b>						
101-315-209-744.000 Uniform Allowance	0	256	0	0	0	0
101-315-209-751.000 Gasoline	0	975	0	0	0	0
101-315-209-756.000 Miscellaneous Supplies	0	168	0	0	0	0
	0	1,399	0	0	0	0
<b>Contractual and Other:</b>						
101-315-209-818.000 Contractual Services	0	8,321	0	0	0	0
101-315-209-873.000 Travel	0	406	0	0	0	0
101-315-209-914.000 Insurance	0	41	0	0	0	0
101-315-209-939.000 Vehicle Maintenance	0	14,716	0	-264	0	0
	0	23,484	0	-264	0	0
<b>2008/09 MCOLES Training</b>	<b>0</b>	<b>28,836</b>	<b>0</b>	<b>-264</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

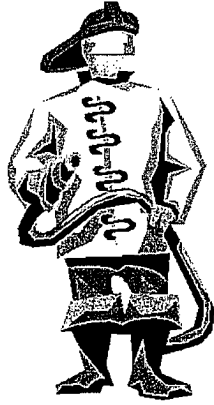
Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
101-315-210-706.000 Salaries and Wages	0	0	5,644	5,644	0	0
101-315-210-715.000 Employers FICA	0	0	82	82	0	0
101-315-210-724.001 Workers Compensation	0	0	85	85	0	0
	<u>0</u>	<u>0</u>	<u>5,811</u>	<u>5,811</u>	<u>0</u>	<u>0</u>
<b>Material and Supplies:</b>						
101-315-210-751.000 Gasoline	0	0	2,625	2,625	0	0
101-315-210-756.000 Miscellaneous Supplies	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>2,625</u>	<u>2,625</u>	<u>0</u>	<u>0</u>
<b>Contractual and Other:</b>						
101-315-210-818.000 Contractual Services	0	0	12,000	12,000	0	0
101-315-210-873.000 Travel	0	0	609	609	0	0
101-315-210-914.000 Insurance	0	0	75	75	0	0
101-315-210-939.000 Vehicle Maintenance	0	0	16,000	16,000	0	0
	<u>0</u>	<u>0</u>	<u>28,684</u>	<u>28,684</u>	<u>0</u>	<u>0</u>
<b>2009/10 MCOLES Training</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>37,120</u></b>	<b><u>37,120</u></b>	<b><u>0</u></b>	<b><u>0</u></b>

***Fund 101 General Fund***  
***Dept 318 Homeland Security Grant***

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Contractual and Other:</b>						
101-318-000-986.001 Radio Equipment	0	0	0	55,811	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>55,811</u>	<u>0</u>	<u>0</u>
<b>Homeland Security</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>55,811</u></b>	<b><u>0</u></b>	<b><u>0</u></b>

***Fund 101 General Fund***  
***Dept 319 ARRA Block Grant***

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Contractual and Other:</b>						
101-319-000-976.000 Bulding Additions	0	0	0	137,069	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>137,069</u>	<u>0</u>	<u>0</u>
<b>ARRA Block Grant</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>137,069</u></b>	<b><u>0</u></b>	<b><u>0</u></b>



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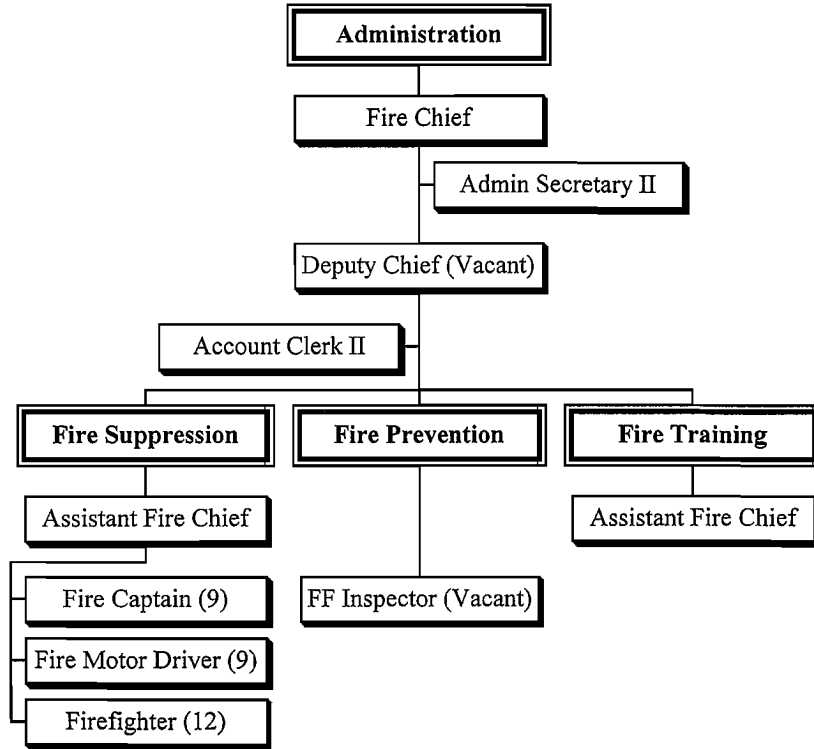
**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**General Fund**  
**Fire Department Summary**

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<b>Activity #</b>	<b>Activity Name</b>	<b>Adopted Budget</b>
101-337	Fire Administration	\$ 274,262
101-340	Fire Suppression	4,145,181
101-341	Fire Prevention	12,136
101-343	Fire Training	<u>189,466</u>
<b>General Fund Total - Fire Department</b>		<b><u><u>\$ 4,621,045</u></u></b>

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



**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Fire Administration</i>				
<i>Fund-Activity: 101-337</i>				
006	Administrative Secretary II	1		45,043
015	Deputy Fire Chief (Vacant)			
019	Fire Chief	1		88,742
305	Account Clerk II	1		41,299
<b>Activity Total</b>		<b>3</b>		<b>175,084</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
101-337-000-702.000 Termination Pay	0	0	37,352	37,352	0	0
101-337-000-706.000 Salaries and Wages	178,150	186,376	178,754	178,754	175,084	175,084
101-337-000-715.000 Employers FICA	7,658	8,148	8,095	8,095	7,960	7,960
101-337-000-719.000 Health Insurance	12,463	16,980	18,578	18,578	16,446	16,446
101-337-000-719.678 RX Drug Insurance	4,481	3,388	3,561	3,561	2,871	2,871
101-337-000-719.680 Health Insurance Deductible	3,360	0	0	0	5,900	5,900
101-337-000-722.000 Pension-General	4,558	6,275	3,191	7,672	7,141	7,141
101-337-000-722.733 Pension-Police/Fire 345	46,211	44,006	44,761	44,761	41,616	41,616
101-337-000-724.000 Unemployment	513	324	324	324	540	540
101-337-000-724.001 Workers Compensation	1,892	1,962	1,816	2,500	1,886	1,886
101-337-000-725.000 Other Fringe Benefits	1,912	1,008	3,889	3,650	3,177	3,177
	<b>261,198</b>	<b>268,467</b>	<b>300,321</b>	<b>305,247</b>	<b>262,621</b>	<b>262,621</b>
<b>Material and Supplies:</b>						
101-337-000-726.000 Office Supplies	845	688	1,000	1,000	1,000	1,000
101-337-000-737.000 Publications	573	472	625	500	500	500
101-337-000-744.000 Uniform Allowance	0	103	100	110	100	100
101-337-000-750.000 Food	0	72	200	200	200	200
101-337-000-751.000 Gasoline	907	816	720	1,200	1,000	1,000
101-337-000-756.000 Miscellaneous Supplies	342	302	500	500	500	500
	<b>2,667</b>	<b>2,453</b>	<b>3,145</b>	<b>3,510</b>	<b>3,300</b>	<b>3,300</b>
<b>Contractual and Other:</b>						
101-337-000-801.000 Professional Services	1,923	3,710	3,000	3,000	2,000	2,000
101-337-000-818.661 Cont. Services-Motor Pool	0	0	500	0	0	0
101-337-000-853.000 Telephone	4,602	3,199	3,500	3,500	3,520	3,520
101-337-000-873.000 Travel	233	85	300	300	300	300
101-337-000-902.000 Advertising	0	902	100	100	100	100
101-337-000-914.000 Insurance	981	963	963	957	971	971
101-337-000-919.001 Physical Agility Testing	0	500	600	1,000	0	0
101-337-000-919.002 Residency Allowance	250	250	250	0	0	0
101-337-000-933.000 Equipment Maintenance	0	0	250	50	50	50
101-337-000-934.000 Office Equipment Maint.	38	0	300	300	100	100
101-337-000-958.000 Memberships & Dues	725	790	750	750	600	600
101-337-000-960.000 Education & Training	242	212	200	200	200	200
101-337-000-963.000 Miscellaneous	870	773	500	500	500	500
	<b>9,864</b>	<b>11,384</b>	<b>11,213</b>	<b>10,657</b>	<b>8,341</b>	<b>8,341</b>
<b>Capital Outlay:</b>						
101-337-000-983.000 Office Equipment	0	0	0	0	0	0
101-337-000-985.000 Vehicles	0	0	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fire Administration</b>	<b>273,729</b>	<b>282,304</b>	<b>314,679</b>	<b>319,414</b>	<b>274,262</b>	<b>274,262</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
101-340-000-702.000 Termination Pay	54,297	94,969	64,865	113,932	116,229	116,229
101-340-000-706.000 Salaries and Wages	2,506,333	2,479,672	2,131,887	2,131,887	2,082,070	2,082,070
101-340-000-709.000 Overtime	107,286	252,781	73,600	103,000	73,623	73,623
101-340-000-715.000 Employers FICA	19,307	21,867	16,574	19,600	23,051	23,051
101-340-000-719.000 Health Insurance	322,551	328,931	334,146	308,200	322,159	322,159
101-340-000-719.678 RX Drug Insurance	98,823	94,052	73,914	1000	0	0
101-340-000-719.679 Health Insurance Deductible	0	80,600	0	0	0	0
101-340-000-719.680 Health Insurance Deductible	60,677	3,612	0	148,625	177,748	177,748
101-340-000-722.733 Pension-Police/Fire 345	1,280,671	1,234,746	1,253,177	1,253,177	960,169	960,169
101-340-000-724.000 Unemployment	7,073	4,116	4,104	4,104	5,580	5,580
101-340-000-724.001 Workers Compensation	49,016	51,952	40,111	40,111	40,527	40,527
101-340-000-725.000 Other Fringe Benefits	14,635	8,711	38,483	38,483	32,486	32,486
	<b>4,520,669</b>	<b>4,656,009</b>	<b>4,030,861</b>	<b>4,162,119</b>	<b>3,833,642</b>	<b>3,833,642</b>
<b>Material and Supplies:</b>						
101-340-000-726.000 Office Supplies	2,174	1,274	2,000	2,000	2,000	2,000
101-340-000-737.000 Publications	0	0	300	300	250	250
101-340-000-743.000 Chemicals	5,659	1,916	3,400	2,400	2,400	2,400
101-340-000-744.000 Uniform Allowance	15,719	13,552	13,800	3,800	3,800	3,800
101-340-000-745.000 Program Supplies	4,088	3,563	3,200	3,200	3,200	3,200
101-340-000-747.000 Protective Clothing	14,027	5,240	15,000	15,000	15,000	15,000
101-340-000-751.000 Gasoline	23,716	16,953	18,000	18,000	18,500	18,500
101-340-000-756.000 Miscellaneous Supplies	300	318	850	550	850	850
101-340-000-758.000 Laundry	0	0	300	200	300	300
101-340-000-760.001 Emergency Medical Supplies	6,142	5,351	6,500	6,500	6,000	6,000
101-340-000-776.000 Custodial Supplies	5,184	4,681	5,500	5,000	5,000	5,000
	<b>77,009</b>	<b>52,848</b>	<b>68,850</b>	<b>56,950</b>	<b>57,300</b>	<b>57,300</b>
<b>Contractual and Other:</b>						
101-340-000-801.000 Professional Services	14,749	5,826	7,500	7,500	7,500	7,500
101-340-000-818.661 Cont. Services-Motor Pool	61,289	66,452	60,000	90,500	65,000	65,000
101-340-000-853.000 Telephone	15,100	8,508	12,000	7,000	7,000	7,000
101-340-000-914.000 Insurance	45,604	44,678	44,678	44,525	45,193	45,193
101-340-000-915.000 Substance Pay	29,758	30,328	35,000	29,844	0	0
101-340-000-919.001 Physical Agility Testing	13,870	26,130	22,750	31,850	0	0
101-340-000-919.002 Residency Allowance	1,250	750	1,750	250	750	750
101-340-000-920.000 Utilities	55,595	54,391	48,000	48,000	48,000	48,000
101-340-000-931.000 Building Maintenance	52,315	42,612	38,000	38,000	38,000	38,000
101-340-000-931.001 Bldg. Maint.-Energy Eff. Gran	0	0	0	68,534	0	0
101-340-000-932.000 Equipment Repairs	10	106	500	500	500	500
101-340-000-933.000 Equipment Maintenance	5,804	7,748	11,000	10,000	7,000	7,000
101-340-000-934.000 Office Equipment Maintenance	2,636	1,206	2,000	1,300	3,600	3,600
101-340-000-939.000 Vehicle Maintenance	0	0	0	30,000	0	0
101-340-000-969.000 Contribution to JED	13,990	14,690	16,800	16,800	16,196	16,196
	<b>311,970</b>	<b>303,425</b>	<b>299,978</b>	<b>424,603</b>	<b>238,739</b>	<b>238,739</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2007/08	2008/09	2009/10	2009/10	2010/11	2010/11
	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Capital Outlay:</b>						
101-340-000-979.000 Fire Equipment	7,019	4,693	14,500	12,000	8,500	8,500
101-340-000-979.001 Hazardous Mat. Equipment	663	0	3,000	3,000	3,000	3,000
101-340-000-985.000 Vehicles	0	0	0	0	0	0
101-340-000-986.000 Radio Equipment	10,701	3,880	4,000	3,800	4,000	4,000
	<u>18,383</u>	<u>8,573</u>	<u>21,500</u>	<u>18,800</u>	<u>15,500</u>	<u>15,500</u>
<b>Fire Suppression</b>	<b>4,928,031</b>	<b>5,020,855</b>	<b>4,421,189</b>	<b>4,662,472</b>	<b>4,145,181</b>	<b>4,145,181</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Fire Suppression</i>				
<i>Fund-Activity: 101-340</i>				
50	Firefighter	12		735,883
52	Fire Motor Driver	9		618,453
55	Fire Captain	9		646,891
58	Assistant Fire Chief	1		80,843
	<b>Activity Total</b>	<b>31</b>		<b>2,082,070</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Fire Prevention</i>				
<i>Fund-Activity: 101-341</i>				
50	Firefighter (Inspector)	Vacant		
PT	Apprentice			
	<b>Activity Total</b>			

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
101-341-000-706.000 Salaries and Wages	0	31,844	0	0	0	0
101-341-000-715.000 Employers FICA	0	2,396	0	0	0	0
101-341-000-724.000 Unemployment	0	477	0	0	0	0
101-341-000-724.001 Workers Compensation	0	470	0	0	0	0
	0	35,187	0	0	0	0
<b>Material and Supplies:</b>						
101-341-000-726.000 Office Supplies	210	328	550	550	550	550
101-341-000-737.000 Publications	0	7	150	60	60	60
101-341-000-744.000 Uniform Allowance	0	398	0	0	0	0
101-341-000-745.000 Program Supplies	1,922	2,219	2,000	2,000	2,000	2,000
101-341-000-745.008 Program Supp.-Public Ed.	2,532	2,831	2,500	2,300	2,300	2,300
101-341-000-751.000 Gasoline	0	0	800	0	0	0
101-341-000-756.000 Miscellaneous Supplies	0	0	400	300	300	300
101-341-000-757.000 Photography Supplies	156	163	175	25	25	25
	4,820	5,946	6,575	5,235	5,235	5,235
<b>Contractual and Other:</b>						
101-341-000-853.000 Telephone	2,609	1,537	2,500	1,600	1,600	1,600
101-341-000-873.000 Travel	51	431	1,200	1,200	800	800
101-341-000-914.000 Insurance	981	963	963	957	971	971
101-341-000-935.000 Software Maintenance	0	0	0	0	1,000	1,000
101-341-000-958.000 Memberships & Dues	0	30	700	200	30	30
101-341-000-960.000 Education & Training	0	3,765	4,000	3,500	2,500	2,500
	3,641	6,726	9,363	7,457	6,901	6,901
<b>Capital Outlay:</b>						
101-341-000-983.000 Office Equipment	1,658	0	0	0	0	0
101-341-000-985.000 Vehicles	0	0	0	0	0	0
	1,658	0	0	0	0	0
<b>Fire Prevention</b>	<b>10,119</b>	<b>47,859</b>	<b>15,938</b>	<b>12,692</b>	<b>12,136</b>	<b>12,136</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Fire Training</i>				
<i>Fund-Activity: 101-343</i>				
58	Assistant Fire Chief	1		80,843
	<b>Activity Total</b>	<b>1</b>		<b>80,843</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
101-343-000-702.000 Termination Pay	0	37,170	0	0	0	0
101-343-000-706.000 Salaries and Wages	82,789	63,031	60,400	52,105	80,843	80,843
101-343-000-709.000 Overtime	5,733	5,158	0	1,200	1,200	1,200
101-343-000-715.000 Employers FICA	0	0	0	0	0	0
101-343-000-719.000 Health Insurance	10,626	8,971	8,964	8,964	13,152	13,152
101-343-000-719.678 RX Drug Insurance	2,257	2,089	1,958	0	0	0
101-343-000-719.679 Health Insurance Deductible	0	1,778	0	0	0	0
101-343-000-719.680 Health Insurance Deductible	0	119	0	1,958	6,394	6,394
101-343-000-722.733 Pension-Police/Fire 345	43,184	31,047	27,626	27,626	36,819	36,819
101-343-000-724.000 Unemployment	171	108	108	180	180	180
101-343-000-724.001 Workers Compensation	1,626	1,956	1,136	1,136	1,836	1,836
101-343-000-725.000 Other Fringe Benefits	-929	-262	1,270	0	1,228	1,228
	<u>145,457</u>	<u>151,165</u>	<u>101,462</u>	<u>93,169</u>	<u>141,652</u>	<u>141,652</u>
<b>Material and Supplies:</b>						
101-343-000-726.000 Office Supplies	229	0	600	385	385	385
101-343-000-737.000 Publications	0	0	150	100	150	150
101-343-000-744.000 Uniform Allowance	189	0	400	400	400	400
101-343-000-745.000 Program Supplies	0	533	6,500	3,500	3,500	3,500
101-343-000-751.000 Gasoline	601	297	900	420	420	420
101-343-000-756.000 Miscellaneous Supplies	22	0	400	400	400	400
101-343-000-765.000 Tests & Supplies	1,786	16,919	28,000	2,500	20,000	20,000
	<u>2,827</u>	<u>17,749</u>	<u>36,950</u>	<u>7,705</u>	<u>25,255</u>	<u>25,255</u>
<b>Contractual and Other:</b>						
101-343-000-853.000 Telephone	1,270	834	1,300	800	800	800
101-343-000-873.000 Travel	753	155	1,400	1,400	0	0
101-343-000-914.000 Insurance	1,470	1,437	1,437	1,437	1,459	1,459
101-343-000-919.001 Physical Agility Testing	500	500	600	1,000	0	0
101-343-000-933.000 Equipment Maintenance	0	0	300	0	0	0
101-343-000-934.000 Office Equipment Maint.	0	0	450	450	450	450
101-343-000-958.000 Memberships & Dues	195	215	350	200	350	350
101-343-000-960.000 Education & Training	35,895	40,065	39,600	14,000	14,000	14,000
101-343-000-960.005 Educ. & Training-YMCA	0	5,060	5,500	5,000	5,500	5,500
	<u>40,083</u>	<u>48,266</u>	<u>50,937</u>	<u>24,287</u>	<u>22,559</u>	<u>22,559</u>
<b>Capital Outlay :</b>						
101-343-000-983.000 Office Equipment	0	19,122	0	0	0	0
101-343-000-985.000 Vehicles	0	0	0	0	0	0
	<u>0</u>	<u>19,122</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fire Training</b>	<u><b>188,367</b></u>	<u><b>236,302</b></u>	<u><b>189,349</b></u>	<u><b>125,161</b></u>	<u><b>189,466</b></u>	<u><b>189,466</b></u>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
<b>Personal Services:</b>						
101-350-000-706.000 Salaries and Wages (Health)	189,609	188,385	198,000	224,000	246,400	246,400
101-350-000-725.000 Other F/B - Life Ins. (FF)	289	246	350	350	350	350
	<u>189,898</u>	<u>188,631</u>	<u>198,350</u>	<u>224,350</u>	<u>246,750</u>	<u>246,750</u>
<b>Contractual and Other:</b>						
101-350-000-719.002 Health Ins.-Retirees - Fire	191,120	241,700	254,000	334,000	367,400	367,400
101-350-000-719.003 Health Ins.-Retirees - Police	294,178	340,068	356,000	377,500	415,250	415,250
101-350-000-722.732 Pension-Police/Fire	612,545	641,212	722,537	722,537	717,329	717,329
101-350-000-818.000 Contractual Services	91,123	4,205	4,080	4,200	4,400	4,400
	<u>1,188,966</u>	<u>1,227,185</u>	<u>1,336,617</u>	<u>1,438,237</u>	<u>1,504,379</u>	<u>1,504,379</u>
<b>Public Safety - Unallocated</b>	<b><u>1,378,864</u></b>	<b><u>1,415,816</u></b>	<b><u>1,534,967</u></b>	<b><u>1,662,587</u></b>	<b><u>1,751,129</u></b>	<b><u>1,751,129</u></b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
101-401-000-707.000 Wages-Temporary	4,210	16,286	9,700	7,880	0	0
101-401-000-715.000 Employers FICA	23	1,403	750	675	0	0
101-401-000-724.000 Unemployment	5	305	150	80	0	0
101-401-000-724.001 Workers Compensation	0	180	71	90	0	0
	<u>4,238</u>	<u>18,174</u>	<u>10,671</u>	<u>8,725</u>	<u>0</u>	<u>0</u>
<b>Material and Supplies:</b>						
101-401-000-726.000 Office Supplies	38	0	0	0	0	0
101-401-000-751.000 Gasoline	0	278	100	70	0	0
	<u>38</u>	<u>278</u>	<u>100</u>	<u>70</u>	<u>0</u>	<u>0</u>
<b>Contractual and Other:</b>						
101-401-000-802.000 Planning Services (RIIPC)	88,046	136,175	122,141	122,141	9,805	9,805
	<u>88,046</u>	<u>136,175</u>	<u>122,141</u>	<u>122,141</u>	<u>9,805</u>	<u>9,805</u>
<b>Planning</b>	<b><u>92,322</u></b>	<b><u>154,627</u></b>	<b><u>132,912</u></b>	<b><u>130,936</u></b>	<b><u>9,805</u></b>	<b><u>9,805</u></b>

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

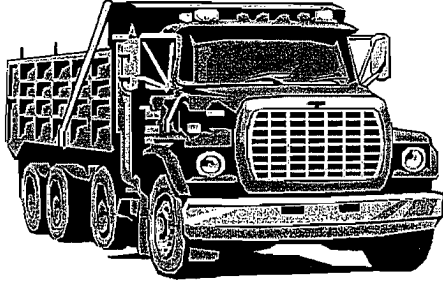
**Work Project Titles:**

		<b><u>Dues</u></b>					
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.	4,276	21,452	-	-	-	-
6409	Zoning Administration	-	13,871	32,942	32,942	-	-
6410	Zoning Info & Recommendations	54,987	71,127	61,033	61,033	-	-
6411	Zoning Variances/Appeals	32,611	29,140	21,150	21,150	-	-
6413	Signs Variances/Appeals	-	-	3,748	3,748	-	-
6440	Fire Consolidation Study	477	(17)	-	-	-	-
6441	Hazard Mitigation	-	427	-	-	-	-
6453	Metro Parks Study	-	2,062	-	-	-	-
6454	Metro Parks Plan	-	669	-	-	-	-
	Other Programs	(29)	-	-	-	-	-
	<b>Total</b>	<b><u>92,322</u></b>	<b><u>154,627</u></b>	<b><u>122,141</u></b>	<b><u>122,141</u></b>	<b><u>9,805</u></b>	<b><u>9,805</u></b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
<b>Personal Services:</b>						
101-426-000-706.000 Salaries and Wages	47,433	50,178	50,109	48,184	47,718	47,718
101-426-000-715.000 Employers FICA	3,601	3,825	3,834	3,686	3,650	3,650
101-426-000-719.000 Health Insurance	0	0	1,710	1,710	1,710	1,710
101-426-000-719.679 RX Drug Insurance	0	0	0	0	0	0
101-426-000-722.000 Pension-General	2,589	3,545	3,583	3,720	3,946	3,946
101-426-000-724.000 Unemployment	171	108	108	180	180	180
101-426-000-724.001 Workers Compensation	66	70	70	67	67	67
101-426-000-725.000 Other Fringe Benefits	1,104	1,072	979	979	944	944
	<b>54,964</b>	<b>58,798</b>	<b>60,393</b>	<b>58,526</b>	<b>58,215</b>	<b>58,215</b>
<b>Contractual and Other:</b>						
101-426-000-969.002 Contrib. to County-OEM	3,872	-4,009	6,100	6,100	6,100	6,100
	<b>3,872</b>	<b>-4,009</b>	<b>6,100</b>	<b>6,100</b>	<b>6,100</b>	<b>6,100</b>
<b>Office Of Emergency Measures</b>	<b>58,836</b>	<b>54,789</b>	<b>66,493</b>	<b>64,626</b>	<b>64,315</b>	<b>64,315</b>



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**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**General Fund**  
**Public Works & Engineering Summary**

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<b>Activity #</b>	<b>Activity Name</b>	<b>Adopted Budget</b>
101-441	Tax Property Maintenance	\$ 8,000
101-442	Civic Affairs	43,765
101-445	Drains At Large	60,000
101-446	Storm Drain Construction	24,400
101-447	Ground Maintenance	42,600
101-448	Sidewalk Construction	40,000
101-450	Street Lighting	521,215
101-455	Weed Control	<u>31,269</u>
<b>General Fund Total - Public Works &amp; Engineering</b>		<b><u>\$ 771,249</u></b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
<b>Personal Services:</b>						
101-441-000-706.000 Salaries and Wages	143	1,780	0	1,500	1,500	1,500
101-441-000-707.000 Wages-Temporary	17	1,283	0	300	0	0
101-441-000-715.000 Employers FICA	40	220	0	138	115	115
101-441-000-719.000 Health Insurance	91	291	0	310	402	402
101-441-000-719.678 RX Drug Insurance	24	54	0	165	185	185
101-441-000-722.000 Pension-General	29	115	0	116	124	124
101-441-000-724.000 Unemployment	0	21	0	54	56	56
101-441-000-724.001 Workers Compensation	12	67	0	42	35	35
101-441-000-725.000 Other Fringe Benefits	4	16	0	35	35	35
	<b>360</b>	<b>3,847</b>	<b>0</b>	<b>2,660</b>	<b>2,452</b>	<b>2,452</b>
<b>Material and Supplies:</b>						
101-441-000-756.000 Miscellaneous Supplies	0	0	0	0	0	0
101-441-000-782.000 Materials	0	16	0	0	0	0
	<b>0</b>	<b>16</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Contractual and Other:</b>						
101-441-000-818.000 Contractual Services	1,616	0	4,000	2,582	2,582	2,582
101-441-000-943.000 Equipment Rental	30	2,306	0	1,308	1,516	1,516
101-441-000-959.000 Property Taxes	4,680	42	4,000	100	100	100
101-441-000-966.000 PW Overhead	336	1,387	0	1,350	1,350	1,350
101-441-000-967.000 ENG Overhead	79	0	0	0	0	0
	<b>6,741</b>	<b>3,735</b>	<b>8,000</b>	<b>5,340</b>	<b>5,548</b>	<b>5,548</b>
<b>Tax Property Maintenance</b>	<b>7,101</b>	<b>7,598</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
<b>Personal Services:</b>						
101-442-000-706.000 Salaries and Wages	11,001	9,135	9,520	10,000	9,000	9,000
101-442-000-707.000 Wages-Temporary	308	1,786	0	150	0	0
101-442-000-709.000 Overtime	4,972	4,898	3,700	4,150	3,500	3,500
101-442-000-715.000 Employers FICA	1,189	1,193	1,317	1,094	956	956
101-442-000-719.000 Health Insurance	2,758	2,701	2,791	2,064	2,680	2,680
101-442-000-719.678 RX Drug Insurance	734	542	689	536	666	666
101-442-000-719.679 Health Insurance Deductible	318	11	375	0	0	0
101-442-000-722.000 Pension-General	848	972	1,231	1,092	1,191	1,191
101-442-000-724.000 Unemployment	39	32	91	84	110	110
101-442-000-724.001 Workers Compensation	349	348	401	333	340	340
101-442-000-725.000 Other Fringe Benefits	66	96	315	233	235	235
	<u>22,582</u>	<u>21,714</u>	<u>20,430</u>	<u>19,736</u>	<u>18,678</u>	<u>18,678</u>
<b>Material and Supplies:</b>						
101-442-000-782.000 Materials	4,251	2,110	3,358	2,100	2,100	2,100
	<u>4,251</u>	<u>2,110</u>	<u>3,358</u>	<u>2,100</u>	<u>2,100</u>	<u>2,100</u>
<b>Contractual and Other:</b>						
101-442-000-818.000 Contractual Services	2,601	703	2,000	1,500	1,500	1,500
101-442-000-920.000 Utilities	940	1,700	2,300	1,800	2,000	2,000
101-442-000-943.000 Equipment Rental - MP	7,853	7,293	7,753	8,172	9,481	9,481
101-442-000-959.000 Property taxes	0	0	186	0	0	0
101-442-000-966.000 PW Overhead	7,935	6,467	8,973	10,199	10,006	10,006
101-442-000-967.000 ENG Overhead	4,104	4,566	0	2,536	0	0
	<u>23,433</u>	<u>20,729</u>	<u>21,212</u>	<u>24,207</u>	<u>22,987</u>	<u>22,987</u>
<b>Civic Affairs</b>	<u><b>50,266</b></u>	<u><b>44,553</b></u>	<u><b>45,000</b></u>	<u><b>46,043</b></u>	<u><b>43,765</b></u>	<u><b>43,765</b></u>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b><u>WORK PROJECT DETAIL</u></b>						
<b>Work Project Titles:</b>						
103	Miscellaneous	8,823	5,553	5,650	7,030	8,830
107	Parades, Fires, Bandstands	11,411	8,519	8,600	7,000	7,000
109	Prop. Maint./Non-Tax	1,935	2,409	2,500	2,500	2,500
112	Public Information Program	1,287	833	850	0	0
113	Incubator/Resource Center	381	863	875	0	0
114	DDA Banners	1,153	2,288	2,300	2,000	2,000
117	Downtown Christmas Decorati	5,555	3,137	3,200	5,232	5,135
121	Private Property Evaluations	12,315	11,433	11,500	8,000	8,000
124	Private Property Write-Offs	593	427	500	2,559	3,000
125	Neighborhood Cleanup	1,330	173	175	1,000	1,000
128	New Years Fireworks	436	305	325	506	500
130	Bucky Harris Park	0	902	925	0	0
132	Cruise Night	1,808	2,279	2,300	2,300	2,300
136	Clocktower Maintenance	1,793	578	600	1,000	1,100
137	Streetscape Utilities	940	2,141	2,200	2,200	2,200
138	World Changers	506	157	200	200	200
140	Family Services Run/Walk	0	274	0	0	0
	Clean Up Day - CDBG	0	0	0	989	0
	Recycle Lot Maintenance	0	2,282	2,300	3,527	0
		<b>50,266</b>	<b>44,553</b>	<b>45,000</b>	<b>46,043</b>	<b>43,765</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
<b>Personal Services:</b>						
101-445-000-706.000 Salaries and Wages	9,622	5,326	5,802	8,500	8,200	8,200
101-445-000-707.000 Wages - Temporary	74	0	0	0	0	0
101-445-000-709.000 Overtime	0	700	0	0	0	0
101-445-000-715.000 Employers FICA	1,094	523	788	650	627	627
101-445-000-719.000 Health Insurance	2,819	1,553	2,126	1,754	2,198	2,198
101-445-000-719.678 RX Drug Insurance	808	319	449	371	464	464
101-445-000-719.679 Health Insurance Deductible	358	0	211	0	0	0
101-445-000-722.000 Pension-General	789	477	737	656	678	678
101-445-000-724.000 Unemployment	8	3	55	50	84	84
101-445-000-724.001 Workers Compensation	300	153	340	298	294	294
101-445-000-725.000 Other Fringe Benefits	58	58	240	198	193	193
	<b>15,930</b>	<b>9,112</b>	<b>10,748</b>	<b>12,477</b>	<b>12,738</b>	<b>12,738</b>
<b>Material and Supplies:</b>						
101-445-000-782.000 Materials	4,161	7,122	5,000	4,800	4,809	4,809
	<b>4,161</b>	<b>7,122</b>	<b>5,000</b>	<b>4,800</b>	<b>4,809</b>	<b>4,809</b>
<b>Contractual and Other:</b>						
101-445-000-818.000 Contractual Services	30,920	33,354	33,913	29,204	29,204	29,204
101-445-000-873.000 Travel	72	0	0	0	0	0
101-445-000-943.000 Equipment Rental	8,370	4,098	3,582	5,640	5,869	5,869
101-445-000-966.000 PW Overhead	12,081	5,953	6,757	7,650	7,380	7,380
101-445-000-967.000 ENG Overhead	0	0	0	229	0	0
	<b>51,443</b>	<b>43,405</b>	<b>44,252</b>	<b>42,723</b>	<b>42,453</b>	<b>42,453</b>
<b>Drains At Large</b>	<b>71,534</b>	<b>59,639</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>

**WORK PROJECT DETAIL**

<b>Work Project Titles:</b>						
160	Storm Sewer Repair	26,718	15,986	16,000	22,222	22,222
161	Storm Drain Bank Maintenance	6,479	885	900	3,909	3,909
163	Grand River Improvement	4,011	1,836	1,900	2,000	2,000
164	Grand River Clean-Up	1,460	2,147	2,150	2,000	2,000
165	Leoni Site Dam	654	0	0	0	0
168	Illicit Discharge Elim. Plan	72	0	0	0	0
169	Phase II Implementation	27,310	29,354	29,400	25,204	25,204
170	Watershed Council Admin.	18	0	4,000	380	380
173	NPDES Annual Fees - Phase II	4,000	4,000	4,000	4,000	4,000
174-85	IDEP - Investigations - MDEQ	812	5,431	1,150	285	285
177	Pub. Ed.-Phase II USEPA Reg.	0	0	500	0	0
		<b>71,534</b>	<b>59,639</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
101-446-000-706.000 Salaries and Wages	11,150	5,495	2,938	1,797	9,692	9,692
101-446-000-707.000 Wages - Temporary	16	141	0	0	0	0
101-446-000-709.000 Overtime	123	83	0	0	0	0
101-446-000-715.000 Employers FICA	819	442	225	137	741	741
101-446-000-719.000 Health Insurance	1,056	647	413	439	1,711	1,711
101-446-000-719.678 RX Drug Insurance	228	146	88	82	330	330
101-446-000-719.679 Health Insurance Deductible	39	30	40	0	0	0
101-446-000-722.000 Pension-General	593	399	210	149	802	802
101-446-000-724.000 Unemployment	27	3	8	8	44	44
101-446-000-724.001 Workers Compensation	109	58	36	21	116	116
101-446-000-725.000 Other Fringe Benefits	45	22	53	31	170	170
	<u>14,205</u>	<u>7,466</u>	<u>4,011</u>	<u>2,664</u>	<u>13,606</u>	<u>13,606</u>
<b>Material And Supplies</b>						
101-446-000-782.000 Materials	214	470	0	0	0	0
	<u>214</u>	<u>470</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Contractual and Other:</b>						
101-446-000-818.000 Contractual Services	67,112	42,193	4,050	4,001	4,010	4,010
101-446-000-943.000 Equipment Rental	186	16	0	0	0	0
101-446-000-966.000 PW Overhead	226	47	0	0	0	0
101-446-000-967.000 ENG Overhead	7,282	4,060	1,939	1,257	6,784	6,784
	<u>74,806</u>	<u>46,316</u>	<u>5,989</u>	<u>5,258</u>	<u>10,794</u>	<u>10,794</u>
<b>Storm Drain Construction</b>	<u><u>89,225</u></u>	<u><u>54,252</u></u>	<u><u>10,000</u></u>	<u><u>7,922</u></u>	<u><u>24,400</u></u>	<u><u>24,400</u></u>

**WORK PROJECT DETAIL**

**Work Project Titles:**

Misc. Storm Sewer Const.	10,000	2,500	4,000	4,000
Site Plan Review	-	2,000	2,000	2,000
Storm Drain Planning	-	1,927	2,000	2,000
Wildwood: Daniel to West	-	1,495	-	-
Storm Water Permit	-	-	16,400	16,400
	<u>10,000</u>	<u>7,922</u>	<u>24,400</u>	<u>24,400</u>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
101-447-000-706.000 Salaries and Wages	44,016	31,393	10,200	11,000	10,200	10,200
101-447-000-707.000 Wages-Temporary	1,385	7,138	2,200	500	0	0
101-447-000-709.000 Overtime	0	616	200	0	0	0
101-447-000-715.000 Employers FICA	3,453	3,001	1,346	880	780	780
101-447-000-719.000 Health Insurance	7,917	6,845	3,634	2,270	2,948	2,948
101-447-000-719.678 RX Drug Insurance	3,052	1,368	1,056	480	623	623
101-447-000-719.679 Health Insurance Deductible	1,991	9	0	0	0	0
101-447-000-722.000 Pension-General	2,443	2,283	1,258	849	910	910
101-447-000-724.000 Unemployment	189	118	94	58	96	96
101-447-000-724.001 Workers Compensation	998	883	440	368	360	360
101-447-000-725.000 Other Fringe Benefits	-6	331	120	256	221	221
	<b>65,438</b>	<b>53,985</b>	<b>20,548</b>	<b>16,661</b>	<b>16,138</b>	<b>16,138</b>
<b>Material and Supplies:</b>						
101-447-000-782.000 Materials	3,365	2,677	4,167	4,167	4,000	4,000
	<b>3,365</b>	<b>2,677</b>	<b>4,167</b>	<b>4,167</b>	<b>4,000</b>	<b>4,000</b>
<b>Contractual and Other:</b>						
101-447-000-818.000 Contractual Services	9,150	12,920	1,200	8,765	9,840	9,840
101-447-000-943.000 Equipment Rental	45,088	35,679	11,000	5,022	5,022	5,022
101-447-000-966.000 PW Overhead	35,871	27,577	7,600	9,900	7,600	7,600
	<b>90,109</b>	<b>76,176</b>	<b>19,800</b>	<b>23,687</b>	<b>22,462</b>	<b>22,462</b>
<b>Grounds Maintenance</b>	<b>158,912</b>	<b>132,838</b>	<b>44,515</b>	<b>44,515</b>	<b>42,600</b>	<b>42,600</b>

**WORK PROJECT DETAIL**

Work Project Titles:		2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
200	Benches & Trash Receptacles	-	198	200	-	-	-
201	Trash Container Pickup-Downtow.	5,132	5,689	5,700	5,689	5,600	5,600
204	Recycling Brush/Compost	7,100	7,054	7,100	7,200	7,000	7,000
206	Maintenance Of Islands	5,507	7,063	7,065	7,200	7,000	7,000
207	City Property Lawn Maint.	5,950	3,312	3,350	5,000	3,000	3,000
208	Downtown Improvement	5,322	-	-	-	-	-
210	City Walks - Snow & Ice Control	26,452	21,038	21,000	19,426	20,000	20,000
211	Brush Cut & Debris Removal	622	7	-	-	-	-
212	CBD Cleanup/Weed Control	287	101	100	-	-	-
217	Leaf Pickup	102,540	88,374	-	-	-	-
		<b>158,912</b>	<b>132,836</b>	<b>44,515</b>	<b>44,515</b>	<b>42,600</b>	<b>42,600</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
101-448-000-706.000 Salaries and Wages	34,370	49,999	17,000	29,500	9,000	9,000
101-448-000-715.000 Employers FICA	2,858	3,387	1,301	2,257	689	689
101-448-000-719.000 Health Insurance	9,140	11,786	3,509	6,089	2,412	2,412
101-448-000-719.678 RX Drug Insurance	2,824	2,557	741	1,286	509	509
101-448-000-719.679 Health Insurance Deductible	1,897	0	19	0	0	0
101-448-000-722.000 Pension-General	2,079	3,182	1,216	2,277	744	744
101-448-000-724.000 Unemployment	1	2	141	171	138	138
101-448-000-724.001 Workers Compensation	880	1,061	396	687	212	212
101-448-000-725.000 Other Fringe Benefits	6	228	250	541	212	212
	<u>54,055</u>	<u>72,202</u>	<u>24,573</u>	<u>42,808</u>	<u>13,916</u>	<u>13,916</u>
<b>Material and Supplies:</b>						
101-448-000-782.000 Materials	21,356	45,743	9,417	25,037	9,984	9,984
	<u>21,356</u>	<u>45,743</u>	<u>9,417</u>	<u>25,037</u>	<u>9,984</u>	<u>9,984</u>
<b>Contractual and Other:</b>						
101-448-000-943.000 Equipment Rental	16,201	34,537	12,240	30,558	8,000	8,000
101-448-000-966.000 PW Overhead	31,640	4,815	13,770	26,550	8,100	8,100
101-448-000-967.000 ENG Overhead	0	0	0	0	0	0
	<u>47,841</u>	<u>39,352</u>	<u>26,010</u>	<u>57,108</u>	<u>16,100</u>	<u>16,100</u>
<b>Sidewalk Construction</b>	<u><b>123,252</b></u>	<u><b>157,297</b></u>	<u><b>60,000</b></u>	<u><b>124,953</b></u>	<u><b>40,000</b></u>	<u><b>40,000</b></u>

**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
224C Program Inspection & Maint. Planning	10,000	-	-	10,000
227 City-Owned Maint. & Repairs	20,000	-	-	20,000
	<u>30,000</u>	<u>-</u>	<u>10,000</u>	<u>40,000</u>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
101-450-000-706.000 Salaries and Wages	6,098	4,814	6,129	6,000	5,804	5,804
101-450-000-707.000 Wages-Temporary	29	2	0	106	0	0
101-450-000-709.000 Overtime	504	368	0	500	0	0
101-450-000-715.000 Employers FICA	493	397	469	505	444	444
101-450-000-719.000 Health Insurance	914	797	862	993	1,025	1,025
101-450-000-719.678 RX Drug Insurance	185	159	183	196	198	198
101-450-000-719.679 Health Insurance Deductible	0	0	84	0	0	0
101-450-000-722.000 Pension-General	363	371	438	538	480	480
101-450-000-724.000 Unemployment	20	4	16	27	26	26
101-450-000-724.001 Workers Compensation	151	120	76	72	69	69
101-450-000-725.000 Other Fringe Benefits	16	36	110	109	106	106
	<u>8,773</u>	<u>7,068</u>	<u>8,367</u>	<u>9,046</u>	<u>8,152</u>	<u>8,152</u>
<b>Material And Supplies</b>						
101-450-000-782.000 Materials	4,039	1,454	5,500	4,500	5,500	5,500
	<u>4,039</u>	<u>1,454</u>	<u>5,500</u>	<u>4,500</u>	<u>5,500</u>	<u>5,500</u>
<b>Contractual and Other:</b>						
101-450-000-818.000 Contractual Services	700	0	0	0	0	0
101-450-000-920.000 Utilities	385,099	465,720	386,000	532,225	500,000	500,000
101-450-000-943.000 Equipment Rental	2,688	1,413	3,500	3,000	3,500	3,500
101-450-000-966.000 PW Overhead	0	159	0	0	0	0
101-450-000-967.000 ENG Overhead	4,483	3,520	4,045	4,550	4,063	4,063
	<u>392,970</u>	<u>470,812</u>	<u>393,545</u>	<u>539,775</u>	<u>507,563</u>	<u>507,563</u>
<b>Street Lighting</b>	<u><b>405,782</b></u>	<u><b>479,334</b></u>	<u><b>407,412</b></u>	<u><b>553,321</b></u>	<u><b>521,215</b></u>	<u><b>521,215</b></u>

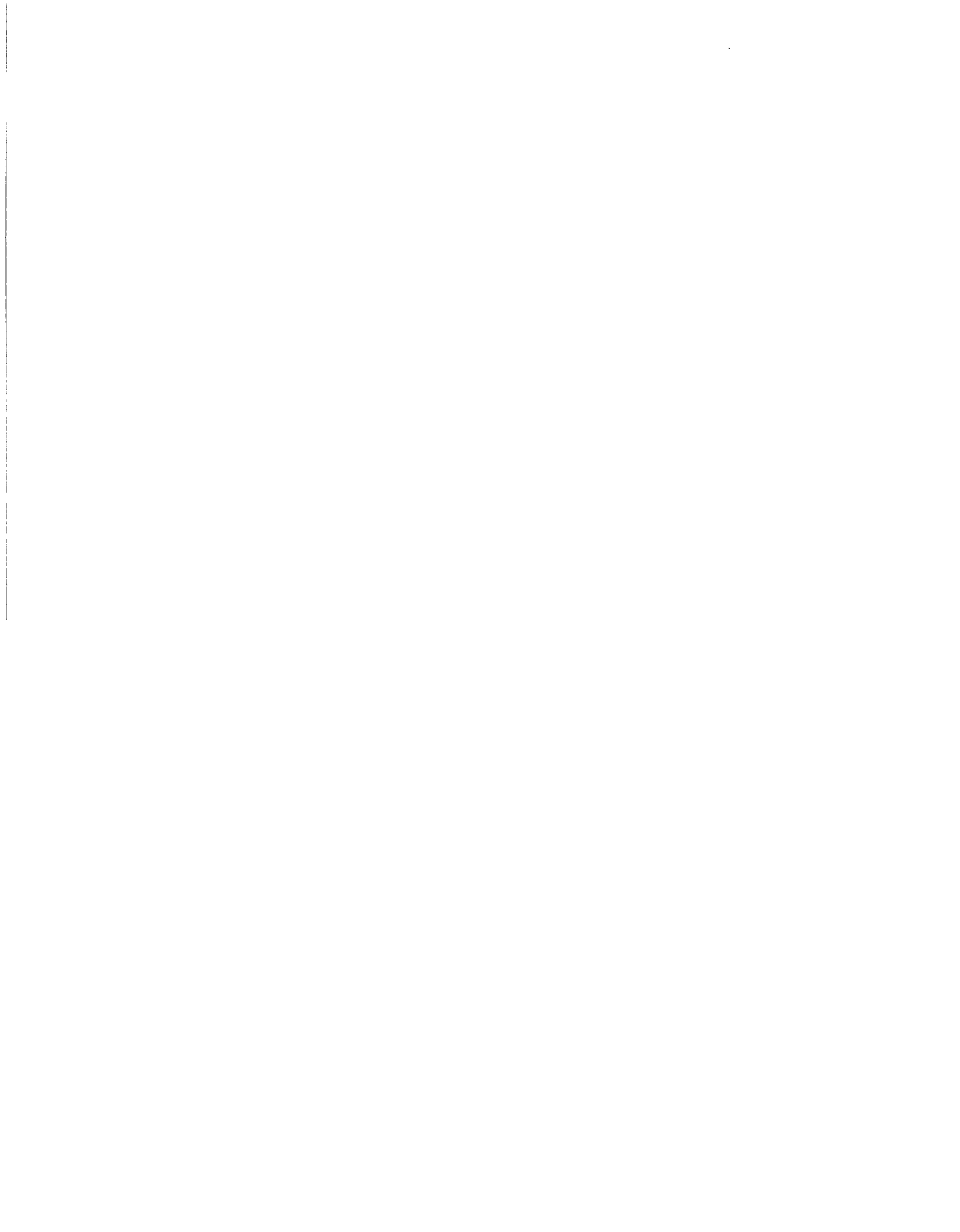
**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
101-455-000-706.000 Salaries and Wages	4,350	3,383	4,000	4,000	4,000	4,000
101-455-000-715.000 Employers FICA	273	293	306	306	306	306
101-455-000-719.000 Health Insurance	743	732	826	826	1,072	1,072
101-455-000-719.678 RX Drug Insurance	171	176	174	174	226	226
101-455-000-719.679 Health Insurance Deductible	7	24	4	0	0	0
101-455-000-722.000 Pension-General	197	261	286	309	331	331
101-455-000-724.000 Unemployment	0	0	10	10	117	117
101-455-000-724.001 Workers Compensation	5	7	93	93	94	94
101-455-000-725.000 Other Fringe Benefits	70	39	93	93	94	94
	<b>5,816</b>	<b>4,915</b>	<b>5,792</b>	<b>5,811</b>	<b>6,240</b>	<b>6,240</b>
<b>Material and Supplies:</b>						
101-455-000-782.000 Materials	689	0	0	0	0	0
	<b>689</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Contractual and Other:</b>						
101-455-000-818.000 Contractual Services	12,235	10,007	21,199	21,199	21,199	21,199
101-455-000-943.000 Equipment Rental	9	43	230	230	230	230
101-455-000-966.000 PW Overhead	315	951	3,240	3,240	3,600	3,600
	<b>12,559</b>	<b>11,001</b>	<b>24,669</b>	<b>24,669</b>	<b>25,029</b>	<b>25,029</b>
<b>Weed Control</b>	<b>19,064</b>	<b>15,916</b>	<b>30,461</b>	<b>30,480</b>	<b>31,269</b>	<b>31,269</b>

**WORK PROJECT DETAIL**

<b>Work Project Titles:</b>						
280 Private Property Mowing	19,064	15,916	30,461	30,480	31,269	31,269
	<b>19,064</b>	<b>15,916</b>	<b>30,461</b>	<b>30,480</b>	<b>31,269</b>	<b>31,269</b>





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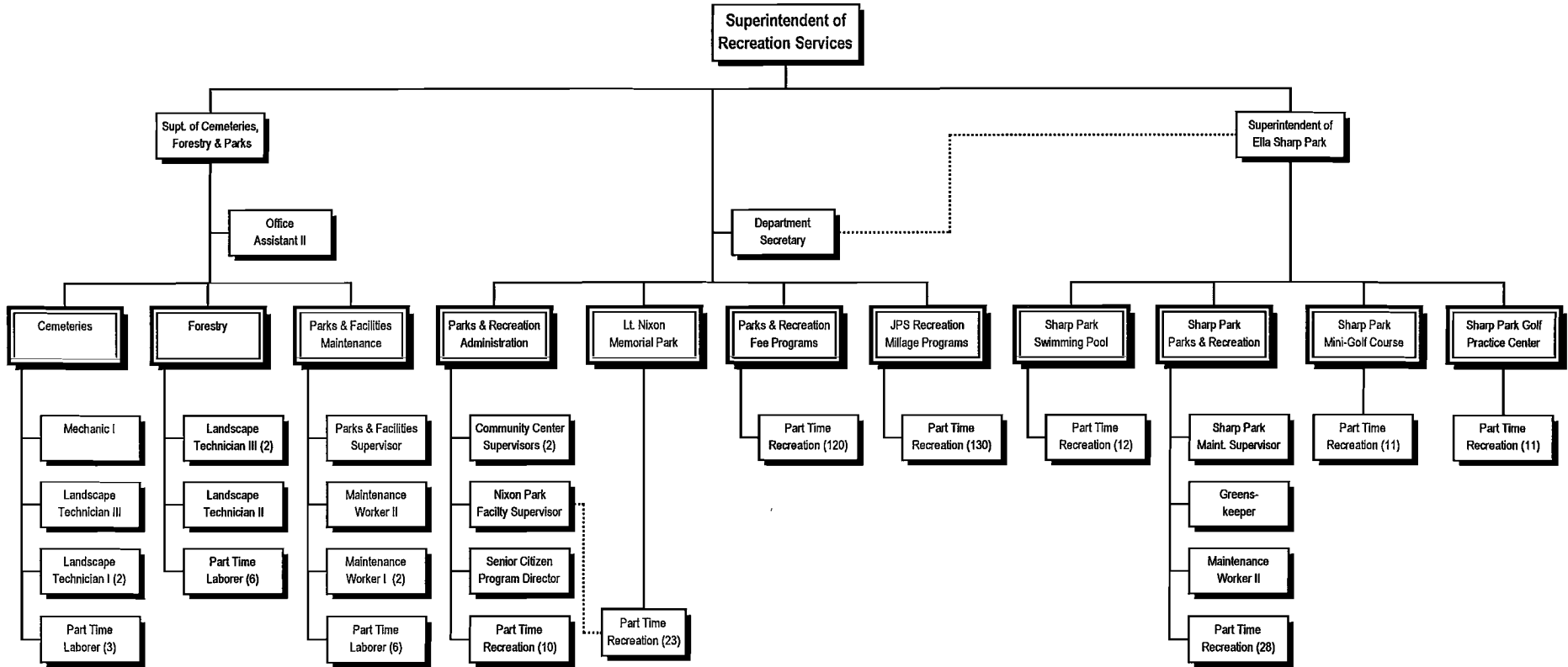
**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**General Fund**  
**Parks, Recreation & Grounds Summary**

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<b>Activity #</b>	<b>Activity Name</b>	<b>Adopted Budget</b>
101-276	Cemeteries	\$ 427,079
101-690	Forestry	491,297
101-692	Parks, Recreation & Grounds Admin.	587,913
101-697	Parks & Facilities Maintenance	513,587
101-698	Lt. Nixon Memorial Park	131,735
101-699	Sharp Park Swimming Pool	<u>94,877</u>
<b>General Fund Total - Parks, Recreation &amp; Grounds</b>		<b><u><u>\$ 2,246,488</u></u></b>

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



Fund # 101	Fund # 296	Fund # 297	Fund # 101	Fund # 208	Fund # 583
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**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Forestry</i>				
<i>Fund-Activity: 101-690</i>				
305	Landscape Technician II	1		40,722
306	Landscape Technician III	2		85,804
PT	Part Time Laborer		6	43,000
		<u>3</u>	<u>6</u>	<u>169,526</u>
Add:	Allocation of 1/2 Supt. of Cemeteries, Forestry & Parks from 101-276			36,949
	Allocation of 1/2 Office Assistant II from 101-276			20,361
				<u>226,836</u>
	<b>Activity Total</b>			<b><u>226,836</u></b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
101-690-000-706.000 Salaries and Wages	179,985	177,327	194,661	192,427	183,836	183,836
101-690-000-707.000 Wages-Temporary	21,949	31,242	48,000	20,000	10,000	10,000
101-690-000-709.000 Overtime	11,905	5,235	11,000	5,000	5,000	5,000
101-690-000-715.000 Employers FICA	17,805	17,068	18,562	16,633	15,211	15,211
101-690-000-719.000 Health Insurance	49,567	43,356	35,481	35,481	41,250	41,250
101-690-000-719.678 RX Drug Insurance	11,891	6,898	7,260	7,260	7,984	7,984
101-690-000-719.679 Health Insurance Deductible	7,734	0	0	0	0	0
101-690-000-722.000 Pension-General	11,592	14,114	13,917	13,917	15,204	15,204
101-690-000-724.000 Unemployment	1,211	857	1,090	1,090	1,800	1,800
101-690-000-724.001 Workers Compensation	4,690	4,437	4,836	4,781	4,720	4,720
101-690-000-725.000 Other Fringe Benefits	-574	1,457	4,485	4,485	4,338	4,338
	<u>317,755</u>	<u>301,991</u>	<u>339,292</u>	<u>301,074</u>	<u>289,343</u>	<u>289,343</u>
<b>Material and Supplies:</b>						
101-690-000-737.000 Publications	0	202	300	300	300	300
101-690-000-740.000 Operating Supplies	3,325	2,981	5,900	3,000	3,000	3,000
101-690-000-751.000 Gasoline	11,649	12,919	15,500	15,500	15,000	15,000
101-690-000-756.000 Misc. (Safety) Supplies	118	-46	1,080	500	500	500
101-690-000-758.000 Laundry	2,166	2,191	858	858	858	858
101-690-000-759.000 Small Tools	4,013	2,864	2,200	2,200	1,700	1,700
101-690-000-778.000 Equipment Maint. Supplies	33,171	23,213	21,000	21,000	20,500	20,500
	<u>54,442</u>	<u>44,324</u>	<u>46,838</u>	<u>43,358</u>	<u>41,858</u>	<u>41,858</u>
<b>Contractual and Other:</b>						
101-690-000-818.000 Contractual Services	159,762	160,958	105,821	105,821	105,821	105,821
101-690-000-818.025 Contractual Services-DPW	3,513	8,228	6,500	6,500	6,500	6,500
101-690-000-853.000 Telephone	4,130	3,135	4,000	4,000	4,000	4,000
101-690-000-873.000 Travel	411	448	0	0	0	0
101-690-000-920.000 Utilities	0	150	0	0	0	0
101-690-000-933.000 Equipment Maintenance	9,509	22,405	5,000	8,000	5,000	5,000
101-690-000-938.000 Grounds Maintenance	16,343	17,156	9,600	9,600	8,600	8,600
101-690-000-944.661 Equipment Lease-Motor Pool	0	16,000	16,000	16,000	16,000	16,000
101-690-000-958.000 Memberships & Dues	15	15	175	175	175	175
101-690-000-960.000 Education & Training	661	642	1,000	1,000	1,000	1,000
	<u>194,344</u>	<u>229,137</u>	<u>148,096</u>	<u>151,096</u>	<u>147,096</u>	<u>147,096</u>
<b>Capital Outlay:</b>						
101-690-000-982.000 Machinery & Equipment	6,454	11,450	11,040	11,040	13,000	13,000
	<u>6,454</u>	<u>11,450</u>	<u>11,040</u>	<u>11,040</u>	<u>13,000</u>	<u>13,000</u>
<b>Forestry</b>	<u><u>572,995</u></u>	<u><u>586,902</u></u>	<u><u>545,266</u></u>	<u><u>506,568</u></u>	<u><u>491,297</u></u>	<u><u>491,297</u></u>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Parks, Recreation &amp; Grounds Administration</i>				
<i>Fund-Activity: 101-692</i>				
006	Senior Citizen Program Director	1		54,210
009	Community Center Supervisors	2		108,420
010	Nixon Park Facility Supervisor	1		55,890
017	Acting Dir. of Parks, Rec. & Grounds	1		74,301
307	Department Secretary	1		45,638
PT	Part Time - Recreation		10	47,730
<b>Activity Total</b>		<b>6</b>	<b>10</b>	<b>386,189</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
101-692-000-702.000 Termination Pay	0	25,520	0	39,596	0	0
101-692-000-706.000 Salaries and Wages	469,781	485,360	412,237	387,689	338,459	338,459
101-692-000-707.000 Wages-Temporary	54,025	50,847	47,730	47,730	47,730	47,730
101-692-000-709.000 Overtime	333	1,412	0	0	0	0
101-692-000-715.000 Employers FICA	41,533	42,354	37,041	36,339	29,543	29,543
101-692-000-719.000 Health Insurance	50,108	55,160	57,952	55,940	58,155	58,155
101-692-000-719.678 RX Drug Insurance	13,285	13,588	12,794	12,436	10,705	10,705
101-692-000-719.679 Health Insurance Deductible	5,760	4,465	0	0	0	0
101-692-000-722.000 Pension-General	25,711	34,378	30,904	29,437	27,111	27,111
101-692-000-724.000 Unemployment	2,687	1,974	1,512	1,512	1,512	1,512
101-692-000-724.001 Workers Compensation	11,593	11,777	10,702	9,860	8,231	8,231
101-692-000-725.000 Other Fringe Benefits	3,665	3,398	8,436	8,253	5,967	5,967
	<b>678,481</b>	<b>730,233</b>	<b>619,308</b>	<b>628,792</b>	<b>527,413</b>	<b>527,413</b>
<b>Material and Supplies:</b>						
101-692-000-726.000 Office Supplies	5,318	6,251	3,000	3,000	3,000	3,000
101-692-000-737.000 Publications	288	232	300	300	300	300
101-692-000-745.000 Program Supplies	12,322	7,594	8,000	8,000	7,000	7,000
101-692-000-745.001 Prog. Supp.- CD (King Ctr.)	25,500	35,000	40,000	40,000	40,000	40,000
101-692-000-745.006 Prog. Supp.- Dart Foundation	0	0	0	0	0	0
101-692-000-745.010 Prog. Supp.- MLK Center	0	0	0	10,000	0	0
	<b>43,428</b>	<b>49,077</b>	<b>51,300</b>	<b>61,300</b>	<b>50,300</b>	<b>50,300</b>
<b>Contractual and Other:</b>						
101-692-000-818.000 Contractual Services	0	0	10,732	10,732	0	0
101-692-000-853.000 Telephone	8,120	6,794	8,200	7,000	7,000	7,000
101-692-000-861.000 Auto Allowance	0	484	500	455	0	0
101-692-000-933.000 Equipment Maintenance	2,107	2,317	2,000	2,000	2,000	2,000
101-692-000-934.000 Office Equipment Maintenance	1,558	780	1,700	1,700	1,000	1,000
101-692-000-960.000 Education & Training	1,062	279	1,000	500	200	200
	<b>12,847</b>	<b>10,654</b>	<b>24,132</b>	<b>22,387</b>	<b>10,200</b>	<b>10,200</b>
<b>Parks, Recreation &amp; Grounds Admin.</b>	<b>734,756</b>	<b>789,964</b>	<b>694,740</b>	<b>712,479</b>	<b>587,913</b>	<b>587,913</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Parks &amp; Facilities Maintenance</i>				
<i>Fund-Activity: 101-697</i>				
008	Parks & Facilities Supervisor	1		50,345
304	Maintenance Worker I	2		63,857
305	Maintenance Worker II	1		40,722
PT	Part Time - Laborer		6	48,000
		<b>4</b>	<b>6</b>	<b>202,924</b>
Add: Allocations from 208-691:				
	Superintendent of Ella Sharp Park (1/3)			23,349
	Park & Facilities Supervisor (1/3)			19,341
	Maintenance Worker II (1/3)			10,494
				<u>53,184</u>
	<b>Activity Total</b>			<b><u>256,108</u></b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
101-697-000-702.000 Termination Pay	0	0	0	0	0	0
101-697-000-706.000 Salaries and Wages	186,380	203,712	217,865	217,865	208,108	208,108
101-697-000-707.000 Wages-Temporary	60,931	48,302	53,000	48,000	48,000	48,000
101-697-000-709.000 Overtime	5,832	4,826	11,000	11,000	11,000	11,000
101-697-000-715.000 Employers FICA	18,968	19,420	20,721	20,483	19,593	19,593
101-697-000-719.000 Health Insurance	17,054	24,481	27,023	27,023	32,491	32,491
101-697-000-719.678 RX Drug Insurance	4,156	2,477	5,146	5,146	5,661	5,661
101-697-000-719.679 Health Insurance Deductible	1,605	453	0	0	0	0
101-697-000-722.000 Pension-General	10,233	14,604	15,576	15,576	17,212	17,212
101-697-000-724.000 Unemployment	1,520	1,124	1,188	1,188	1,980	1,980
101-697-000-724.001 Workers Compensation	5,570	5,657	6,230	6,158	5,824	5,824
101-697-000-725.000 Other Fringe Benefits	2,681	2,703	5,251	5,251	5,000	5,000
	<u>314,930</u>	<u>327,759</u>	<u>363,000</u>	<u>357,690</u>	<u>354,869</u>	<u>354,869</u>
<b>Material and Supplies:</b>						
101-697-000-745.000 Program Supplies	2,009	984	1,500	1,500	1,500	1,500
101-697-000-751.000 Gasoline	9,528	9,942	12,500	12,500	12,500	12,500
101-697-000-758.000 Laundry	3,281	2,087	1,188	1,188	1,218	1,218
101-697-000-776.000 Custodial Supplies	17,798	18,565	10,000	10,000	10,000	10,000
101-697-000-778.000 Equipment Maint. Supplies	15,476	14,919	13,500	13,500	13,500	13,500
101-697-000-783.000 Seed And Sod	5,839	6,133	5,500	5,500	5,500	5,500
	<u>53,931</u>	<u>52,630</u>	<u>44,188</u>	<u>44,188</u>	<u>44,218</u>	<u>44,218</u>
<b>Contractual and Other:</b>						
101-697-000-853.000 Telephone	2,941	3,609	1,500	1,500	1,500	1,500
101-697-000-920.000 Utilities	90,276	87,869	85,000	85,000	85,000	85,000
101-697-000-931.000 Building Maintenance	11,913	31,104	10,000	10,000	10,000	10,000
101-697-000-933.000 Equipment Maintenance	5,968	4,319	5,000	5,000	5,000	5,000
101-697-000-939.000 Vehicle Maintenance	0	69	5,000	5,000	5,000	5,000
101-697-000-940.000 Playground Repairs	7,263	3,224	0	0	0	0
101-697-000-941.000 Rentals	159	0	0	0	0	0
101-697-000-944.661 Equipment Lease-Motor Pool	5,232	5,134	5,134	5,134	8,000	8,000
	<u>123,752</u>	<u>135,328</u>	<u>111,634</u>	<u>111,634</u>	<u>114,500</u>	<u>114,500</u>
<b>Capital Outlay:</b>						
101-697-000-982.000 Machinery & Equipment	9,317	5,580	3,350	3,350	0	0
101-697-000-985.000 Vehicles	6,454	2,914	0	0	0	0
	<u>15,771</u>	<u>8,494</u>	<u>3,350</u>	<u>3,350</u>	<u>0</u>	<u>0</u>
<b>Parks And Facilities Maintenance</b>	<u><b>508,384</b></u>	<u><b>524,211</b></u>	<u><b>522,172</b></u>	<u><b>516,862</b></u>	<u><b>513,587</b></u>	<u><b>513,587</b></u>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
101-698-000-707.000 Wages-Temporary	57,633	62,194	55,000	52,837	50,000	50,000
101-698-000-715.000 Employers FICA	4,470	4,703	5,431	5,431	3,825	3,825
101-698-000-724.000 Unemployment	971	1,132	1,404	1,404	1,260	1,260
101-698-000-724.001 Workers Compensation	1,344	1,414	1,633	1,633	1,150	1,150
	<u>64,418</u>	<u>69,443</u>	<u>63,468</u>	<u>61,305</u>	<u>56,235</u>	<u>56,235</u>
<b>Material and Supplies:</b>						
101-698-000-743.000 Chemicals	6,443	10,113	7,000	8,000	9,000	9,000
101-698-000-745.000 Program Supplies	12,118	7,221	12,000	11,000	7,500	7,500
101-698-000-745.002 Program Supplies-Resale	17,374	19,300	18,000	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>35,935</u>	<u>36,634</u>	<u>38,500</u>	<u>36,500</u>	<u>34,000</u>	<u>34,000</u>
<b>Contractual and Other:</b>						
101-698-000-818.000 Contractual Services	0	83	0	0	0	0
101-698-000-853.000 Telephone	2,291	1,450	2,400	2,000	1,500	1,500
101-698-000-920.000 Utilities	35,306	43,829	34,000	37,000	38,000	38,000
101-698-000-931.000 Building Maintenance	0	1,056	1,000	1,000	1,000	1,000
101-698-000-933.000 Equipment Maintenance	1,295	439	3,000	3,000	1,000	1,000
	<u>38,892</u>	<u>46,857</u>	<u>40,400</u>	<u>43,000</u>	<u>41,500</u>	<u>41,500</u>
<b>Lt. Nixon Memorial Park</b>	<u><b>139,245</b></u>	<u><b>152,934</b></u>	<u><b>142,368</b></u>	<u><b>140,805</b></u>	<u><b>131,735</b></u>	<u><b>131,735</b></u>

**City of Jackson**  
**Fiscal Year 2010/11 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 2010/11 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
101-699-000-707.000 Wages-Temporary	48,309	51,649	32,207	40,000	45,000	45,000
101-699-000-715.000 Employers FICA	3,702	3,991	3,228	3,060	3,442	3,442
101-699-000-724.000 Unemployment	797	971	505	971	900	900
101-699-000-724.001 Workers Compensation	1,113	1,200	972	1,000	1,035	1,035
	<u>53,921</u>	<u>57,811</u>	<u>36,912</u>	<u>45,031</u>	<u>50,377</u>	<u>50,377</u>
<b>Material and Supplies:</b>						
101-699-000-743.000 Chemicals	13,260	9,939	6,250	9,900	9,000	9,000
101-699-000-745.000 Program Supplies	2,688	4,529	1,259	2,000	1,500	1,500
101-699-000-776.000 Custodial Supplies	0	0	0	0	0	0
101-699-000-778.000 Equipment Maint Supplies	0	2,525	0	0	0	0
	<u>15,948</u>	<u>16,993</u>	<u>7,509</u>	<u>11,900</u>	<u>10,500</u>	<u>10,500</u>
<b>Contractual and Other:</b>						
101-699-000-920.000 Utilities	35,033	41,197	24,462	34,462	32,000	32,000
101-699-000-931.000 Building Maintenance	1,313	235	0	0	500	500
101-699-000-933.000 Equipment Maintenance	2,860	877	90	3,000	1,500	1,500
	<u>39,206</u>	<u>42,309</u>	<u>24,552</u>	<u>37,462</u>	<u>34,000</u>	<u>34,000</u>
<b>Capital Outlay:</b>						
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>
<b>Sharp Park Swimming Pool</b>	<u><b>109,075</b></u>	<u><b>117,113</b></u>	<u><b>68,973</b></u>	<u><b>94,393</b></u>	<u><b>94,877</b></u>	<u><b>94,877</b></u>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Personnel Schedule**

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

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
<b>Personal Services:</b>						
101-803-000-706.000 Salaries and Wages	694	0	0	0	0	0
	<u>694</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Contractual and Other:</b>						
101-803-000-802.000 Planning Services (RII PC)	36,203	11,240	12,603	12,603	11,973	11,973
101-803-000-853.000 Telephone	12	0	200	0	0	0
101-803-000-873.000 Travel	0	0	200	0	0	0
101-803-000-880.000 Community Promotion	0	0	300	0	0	0
101-803-000-900.000 Printing & Publishing	0	0	150	0	0	0
101-803-000-958.000 Memberships & Dues	0	0	250	0	0	0
101-803-000-960.000 Education & Training	0	0	500	0	0	0
	<u>36,215</u>	<u>11,240</u>	<u>14,203</u>	<u>12,603</u>	<u>11,973</u>	<u>11,973</u>
<b>Historical District</b>	<u><b>36,909</b></u>	<u><b>11,240</b></u>	<u><b>14,203</b></u>	<u><b>12,603</b></u>	<u><b>11,973</b></u>	<u><b>11,973</b></u>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
101-896-000-706.000 Salaries and Wages	22,891	216	0	0	0	0
101-896-000-707.000 Wages-Temporary	434	46,509	43,051	41,240	37,440	37,440
101-896-000-715.000 Employers FICA	1,773	3,561	3,293	3,155	2,864	2,864
101-896-000-719.000 Health Insurance	935	0	0	0	0	0
101-896-000-719.678 RX Drug Insurance	354	0	0	0	0	0
101-896-000-719.679 Health Insurance Deductible	264	0	0	0	0	0
101-896-000-722.000 Pension-General	928	0	0	0	0	0
101-896-000-724.000 Unemployment	117	176	97	108	180	180
101-896-000-724.001 Workers Compensation	53	65	60	58	52	52
101-896-000-725.000 Other Fringe Benefits	152	0	0	0	0	0
	<u>27,901</u>	<u>50,527</u>	<u>46,501</u>	<u>44,561</u>	<u>40,536</u>	<u>40,536</u>
<b>Material and Supplies:</b>						
101-896-000-726.000 Office Supplies	279	439	270	270	270	270
101-896-000-745.011 Prog. Supp. - MLK Brfst.	0	118	0	0	0	0
101-896-000-745.015 Prog. Supp. - Youth Council	4,933	723	0	427	0	0
101-896-000-745.016 Prog. Supp. - Challenge Day	678	9,713	10,000	10,000	10,000	10,000
	<u>5,890</u>	<u>10,993</u>	<u>10,270</u>	<u>10,697</u>	<u>10,270</u>	<u>10,270</u>
<b>Contractual and Other:</b>						
101-896-000-873.000 Travel	0	681	720	120	720	720
101-896-000-880.000 Community Promotion	10,568	6,420	5,850	6,450	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	0	900	900	900	900
	<u>10,568</u>	<u>7,101</u>	<u>7,605</u>	<u>7,605</u>	<u>7,605</u>	<u>7,605</u>
<b>Human Relations</b>	<u><b>44,359</b></u>	<u><b>68,621</b></u>	<u><b>64,376</b></u>	<u><b>62,863</b></u>	<u><b>58,411</b></u>	<u><b>58,411</b></u>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
<b>Contractual and Other:</b>						
101-999-000-999.208 Cont.-Sharp Park Oper. Fund	92,500	141,800	50,400	50,400	50,400	<b>50,400</b>
101-999-000-999.211 Cont.-Housing Initiative Fund	21,000	0	0	4,155	0	<b>0</b>
101-999-000-999.249 Cont.-Building Inspection Fd.	200,000	120,000	121,248	119,416	0	<b>0</b>
101-999-000-999.285 Cont.-DDA Operating Fund	25,000	25,000	0	0	0	<b>0</b>
101-999-000-999.401 Cont.-Capital Projects Fund	24,910	27,960	0	0	0	<b>0</b>
101-999-000-999.586 Cont.-Parking Assmt. Fund	20,051	9,398	3,500	3,500	3,500	<b>3,500</b>
	<b>383,461</b>	<b>324,158</b>	<b>175,148</b>	<b>177,471</b>	<b>53,900</b>	<b>53,900</b>
<b>Contributions to Other Funds</b>	<b>383,461</b>	<b>324,158</b>	<b>175,148</b>	<b>177,471</b>	<b>53,900</b>	<b>53,900</b>

# **Special Revenue Funds**

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

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

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

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

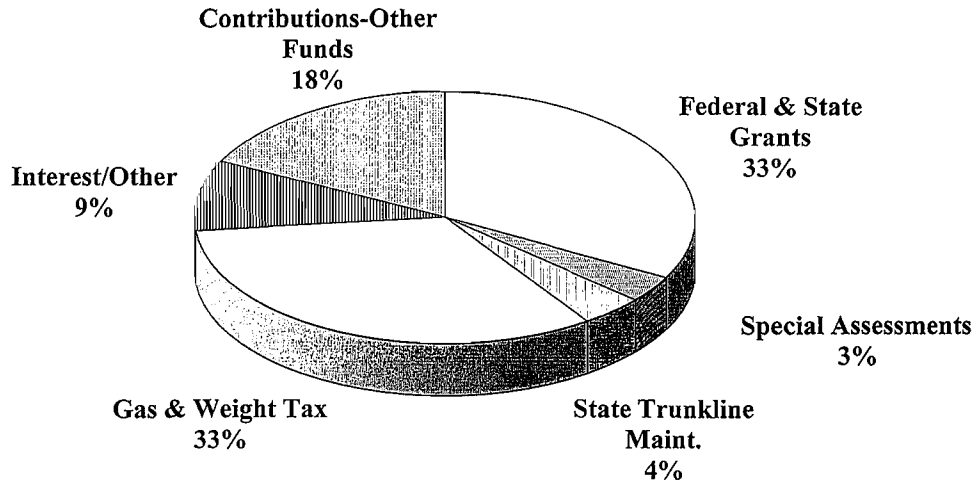
1. To receive all Major Street Funds paid to cities and villages by the state.
2. To account for construction, maintenance, and other authorized operations pertaining to all streets classified as Major Streets within the local unit of government.
3. To receive money paid to the city or village for state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

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

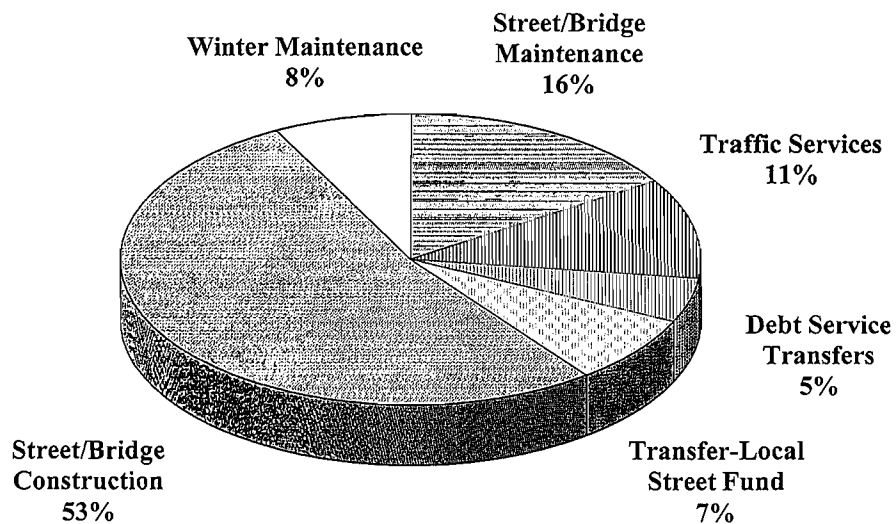
**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Major Street Fund**

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**Revenues**



**Expenses**



**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Major Street Fund**  
**Summary of Revenues, Expenditures and Changes in Fund Balances**

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Revenues:</b>						
Federal & State Grants	639,473	1,057,512	4,123,283	3,375,644	1,725,007	1,725,007
State Gas & Weight Tax	1,914,840	1,846,690	1,829,749	1,790,269	1,737,550	1,737,550
State Trunkline Maintenance	163,084	239,259	215,816	215,816	215,816	215,816
Interest	83	568	1,000	632	0	0
Miscellaneous	200,932	158,963	133,555	277,993	476,217	476,217
Contributions From Other Funds	772,733	798,565	1,300,362	1,051,296	1,104,364	1,104,364
	<b>3,691,145</b>	<b>4,101,557</b>	<b>7,603,765</b>	<b>6,711,650</b>	<b>5,258,954</b>	<b>5,258,954</b>
<b>Expenditures:</b>						
Street & Bridge Construction	493,442	580,613	806,806	689,249	611,212	611,212
Street & Bridge Maintenance	635,780	598,273	874,116	769,414	623,048	623,048
Traffic Services	581,377	512,771	597,453	543,684	583,300	583,300
Winter Maintenance	393,755	311,303	429,123	325,000	402,740	402,740
Transfers To Other Funds	444,304	695,403	789,290	762,290	658,451	658,451
Trunkline Maintenance	143,946	234,378	215,816	215,816	215,816	215,816
State Highway Construction	873,844	1,187,318	4,285,919	3,681,195	2,153,296	2,153,296
	<b>3,566,448</b>	<b>4,120,059</b>	<b>7,998,523</b>	<b>6,986,648</b>	<b>5,247,863</b>	<b>5,247,863</b>
<b>Revenues Over (Under)</b>						
<b>Expenditures</b>	124,697	(18,502)	(394,758)	(274,998)	11,091	11,091
<b>Fund Balance - Beginning of Year</b>	194,857	319,554	301,052	301,052	26,054	26,054
<b>Fund Balance - End of Year</b>	<b>319,554</b>	<b>301,052</b>	<b>(93,706)</b>	<b>26,054</b>	<b>37,145</b>	<b>37,145</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

***Fund 202 Major Street Fund***

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
202-000-000-470.000 Telecom Fee	118,336	119,045	116,555	119,045	119,045	119,045
202-000-000-501.000 Federal And State Grant	639,473	1,056,381	4,123,283	3,019,415	1,725,007	1,725,007
202-000-000-539.000 State Grant	0	1,131	0	356,229	0	0
202-000-000-569.000 Act 51 Gas & Weight Tax	1,914,840	1,846,690	1,829,749	1,790,269	1,737,550	1,737,550
202-000-000-582.005 Contrib. R2 Asset Mgt.	0	1,885	0	18,722	18,722	18,722
202-000-000-664.000 Interest	83	568	1,000	632	0	0
202-000-000-685.677 Insurance Refund-W/C	0	0	0	19,726	18,450	18,450
202-000-000-686.498 Trunkline Maintenance	163,084	239,259	215,816	215,816	215,816	215,816
202-000-000-694.661 Expense Refund-Motor Pool	58,348	0	0	100,000	300,000	300,000
202-000-000-698.451 Miscellaneous	1,220	112	0	0	0	0
202-000-000-698.463 Miscellaneous	4,236	4,252	2,000	0	0	0
202-000-000-698.474 Miscellaneous	18,792	33,669	15,000	20,000	20,000	20,000
202-000-000-698.478 Miscellaneous	0	0	0	500	0	0
202-000-000-699.245 Cont.-Public Imp. Fund	454,735	381,087	806,370	668,791	923,779	923,779
202-000-000-699.286 Cont.-CDBG Fund	0	208,696	199,000	150,848	0	0
202-000-000-699.895 Cont.-Special Assessmt. Fd.	317,998	208,782	294,992	231,657	180,585	180,585
<b>Total Revenues</b>	<b>3,691,145</b>	<b>4,101,557</b>	<b>7,603,765</b>	<b>6,711,650</b>	<b>5,258,954</b>	<b>5,258,954</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
202-451-000-706.000 Salaries and Wages	123,893	163,172	120,708	175,000	128,704	128,704
202-451-000-707.000 Wages-Temporary	28	1,070	2,117	7,000	24,307	24,307
202-451-000-709.000 Overtime	2,543	9,454	3,269	6,618	6,997	6,997
202-451-000-715.000 Employers FICA	9,789	12,671	9,646	14,429	12,241	12,241
202-451-000-719.000 Health Insurance	15,327	22,770	16,984	33,161	22,733	22,733
202-451-000-719.678 RX Drug Insurance	4,513	6,204	3,604	6,395	4,381	4,381
202-451-000-719.679 Health Insurance Deductible	2,781	3,417	1,663	0	0	0
202-451-000-722.000 Pension-General	7,104	11,943	8,864	15,020	11,222	11,222
202-451-000-724.000 Unemployment Comp.	241	243	320	320	582	582
202-451-000-724.001 Workers Compensation	1,267	1,633	1,496	1,981	1,539	1,539
202-451-000-725.000 Other Fringe Benefits	764	322	2,169	2,058	2,346	2,346
	<u>168,250</u>	<u>232,899</u>	<u>170,840</u>	<u>261,982</u>	<u>215,052</u>	<u>215,052</u>
<b>Material and Supplies:</b>						
202-451-000-782.000 Materials	398	649	500	1,500	500	500
	<u>398</u>	<u>649</u>	<u>500</u>	<u>1,500</u>	<u>500</u>	<u>500</u>
<b>Contractual and Other:</b>						
202-451-000-818.000 Contractual Services	234,417	228,502	553,642	297,708	300,669	300,669
202-451-000-943.000 Equipment Rental - MP	617	631	0	666	0	0
202-451-000-966.000 PW Overhead	299	180	0	260	0	0
202-451-000-967.000 ENG Overhead	89,461	117,752	81,824	127,133	94,991	94,991
	<u>324,794</u>	<u>347,065</u>	<u>635,466</u>	<u>425,767</u>	<u>395,660</u>	<u>395,660</u>
<b>Street Construction</b>	<b>493,442</b>	<b>580,613</b>	<b>806,806</b>	<b>689,249</b>	<b>611,212</b>	<b>611,212</b>

<b><u>WORK PROJECT DETAIL</u></b>						
Work Project Titles:	Fund				Special	Total
	Balance	CDBG	Reg. II PC	PIF	Assessmt.	FY Cost
Argyle: Wisner to West (Eng)	(16,000)				55,000	39,000
Fourth: Morrell to Michigan (Design Eng)				18,000		18,000
Ganson: Wisner to Jackson (Design Eng)				84,000		84,000
Grand River Arts Walk - Glick to Monroe (Eng)				123,000		123,000
High St. (West ) Bridge (Eng)				49,490		49,490
Jackson: Louis Glick to Ganson (Eng)	(67,585)				125,585	58,000
Major Bridge Inspection & Eng.				23,000		23,000
Major St. Const. - Misc.				8,000		8,000
Major St. Planning & Permits				85,000		85,000
North St.: Lansing to Cooper (Eng)				102,000		102,000
Wisner: Argyle to Monroe (Eng)				3,000		3,000
Asset Management: JACTS Planning Region 2			18,722			18,722
	<u>(83,585)</u>	-	<u>18,722</u>	<u>495,490</u>	<u>180,585</u>	<u>611,212</u>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
202-463-000-706.000 Salaries and Wages	160,200	158,599	175,372	175,372	146,000	146,000
202-463-000-707.000 Wages-Temporary	0	2,446	14,800	1,000	0	0
202-463-000-709.000 Overtime	1,241	1,777	5,800	2,000	2,000	2,000
202-463-000-715.000 Employers FICA	12,969	11,695	14,992	13,645	11,322	11,322
202-463-000-719.000 Health Insurance	28,083	26,227	36,940	36,197	39,128	39,128
202-463-000-719.678 RX Drug Insurance	8,211	5,377	7,714	7,646	8,264	8,264
202-463-000-719.679 Health Insurance Deductible	4,864	437	168	0	0	0
202-463-000-722.000 Pension-General	9,384	10,751	13,190	13,693	12,240	12,240
202-463-000-724.000 Unemployment Comp.	432	300	549	428	622	622
202-463-000-724.001 Workers Compensation	3,253	2,887	4,611	4,156	3,493	3,493
202-463-000-725.000 Other Fringe Benefits	869	1,862	3,737	4,086	3,431	3,431
	<u>229,506</u>	<u>222,358</u>	<u>277,873</u>	<u>258,223</u>	<u>226,500</u>	<u>226,500</u>
<b>Material and Supplies:</b>						
202-463-000-782.000 Materials	72,660	76,060	80,044	76,060	80,044	80,044
	<u>72,660</u>	<u>76,060</u>	<u>80,044</u>	<u>76,060</u>	<u>80,044</u>	<u>80,044</u>
<b>Contractual and Other:</b>						
202-463-000-818.000 Contractual Services	4,382	7,240	104,800	0	0	0
202-463-000-818.690 Contractual Services-Forestr	0	1,444	44,000	44,000	4,000	4,000
202-463-000-914.001 Insurance-Deductible	0	0	0	10,000	0	0
202-463-000-943.000 Equipment Rental - MP	185,228	159,899	215,961	221,496	179,304	179,304
202-463-000-960.000 Education & Training	975	1,522	0	0	0	0
202-463-000-966.000 PW Overhead	142,969	129,750	151,438	159,635	133,200	133,200
202-463-000-967.000 ENG Overhead	60	0	0	0	0	0
	<u>333,614</u>	<u>299,855</u>	<u>516,199</u>	<u>435,131</u>	<u>316,504</u>	<u>316,504</u>
<b>Street Maintenance</b>	<b>635,780</b>	<b>598,273</b>	<b>874,116</b>	<b>769,414</b>	<b>623,048</b>	<b>623,048</b>

**WORK PROJECT DETAIL**

(See Detail Next Page)

Work Project Titles:	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
Street Cleaning	205,324	144,355	342,816	241,810	154,000	154,000
Maintenance C&G Street	291,009	340,046	384,800	364,304	314,048	314,048
Catch Basin Maintenance	106,840	87,939	100,000	110,000	100,000	100,000
Maint. No C&G Streets	32,608	25,933	46,500	53,300	55,000	55,000
	<u>635,781</u>	<u>598,273</u>	<u>874,116</u>	<u>769,414</u>	<u>623,048</u>	<u>623,048</u>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

<u><i>Work Project Detail</i></u>							
<i>Fund 202 Major Street Fund</i>							
<i>Dept 463 Street &amp; Bridge Maintenance (Cont'd.)</i>							
Dept.	Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b><u>Street Cleaning:</u></b>							
700	Machine Sweeping	92,281	88,744	102,000	90,000	87,000	87,000
701	Haul Sweepings	53,270	32,653	54,057	30,000	36,000	36,000
702	Hand Cleaning	51,551	28,312	56,758	40,000	31,000	31,000
703	Leaf Pickup	8,222	-5,354	130,001	81,810	0	0
		205,324	144,355	342,816	241,810	154,000	154,000
<b><u>Maintenance C&amp;G Street:</u></b>							
705	Asphalt Patching	204,951	257,793	177,000	226,804	210,000	210,000
706	Concrete Patching	0	1,413	4,500	4,500	4,048	4,048
707	Curb & Gutter Repair	32,882	46,018	44,800	55,000	50,000	50,000
708	Crackfill	33,018	8,236	40,000	25,000	20,000	20,000
709	Parkway Maintenance	19,700	22,584	18,500	50,000	30,000	30,000
711	Chipseal	458	4,002	100,000	3,000	0	0
		291,009	340,046	384,800	364,304	314,048	314,048
<b><u>Catch Basin Maintenance:</u></b>							
712	Catch Basin Work	56,687	59,530	45,000	60,000	60,000	60,000
713	Clean Catch Basins	50,153	28,409	55,000	50,000	40,000	40,000
		106,840	87,939	100,000	110,000	100,000	100,000
<b><u>Maintenance No C&amp;G Streets:</u></b>							
714	Asphalt Patching	912	0	5,000	1,000	0	0
715	Crackfill	0	0	0	0	0	0
717	Shoulder & Gutter Repair	6,046	601	9,000	9,000	9,000	9,000
718	Chipseal	0	0	0	0	0	0
719	GEO Database (Mapping)	1,300	0	0	0	0	0
720	Non Motorized Maintenance	9,029	14,520	11,500	11,500	14,000	14,000
722	Bridge Maintenance	11,321	9,038	21,000	20,000	20,000	20,000
724	Mapping - GIS	4,000	0	0	0	0	0
725	Bike Lane Sweeping	0	1,774	0	1,800	2,000	2,000
	Insurance deductible	0	0	0	10,000	10,000	10,000
		32,608	25,933	46,500	53,300	55,000	55,000
		635,781	598,273	874,116	769,414	623,048	623,048

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services</b>						
202-474-000-706.000 Salaries and Wages	143,406	144,546	143,355	143,355	136,081	136,081
202-474-000-707.000 Wages-Temporary	6,305	7,773	24,048	4,121	10,368	10,368
202-474-000-709.000 Overtime	12,338	9,641	15,694	8,620	19,225	19,225
202-474-000-715.000 Employers FICA	13,045	12,899	14,007	11,941	12,674	12,674
202-474-000-719.000 Health Insurance	21,283	21,500	20,170	25,257	24,036	24,036
202-474-000-719.678 RX Drug Insurance	4,725	4,565	4,280	4,810	4,632	4,632
202-474-000-719.679 Health Insurance Deductible	593	602	1,975	0	0	0
202-474-000-722.000 Pension-General	9,174	11,474	11,372	13,279	12,844	12,844
202-474-000-724.000 Unemployment Comp.	558	399	380	145	615	615
202-474-000-724.001 Workers Compensation	3,253	3,145	1,777	3,428	1,628	1,628
202-474-000-725.000 Other Fringe Benefits	955	977	2,577	2,020	2,480	2,480
	<b>215,635</b>	<b>217,521</b>	<b>239,635</b>	<b>216,976</b>	<b>224,583</b>	<b>224,583</b>
<b>Material and Supplies:</b>						
202-474-000-759.000 Small Tools	36,094	1,385	3,000	3,000	3,000	3,000
202-474-000-782.000 Materials	11,457	12,001	40,513	33,000	41,513	41,513
	<b>47,551</b>	<b>13,386</b>	<b>43,513</b>	<b>36,000</b>	<b>44,513</b>	<b>44,513</b>
<b>Contractual and Other:</b>						
202-474-000-818.000 Contractual Services	40,080	39,927	30,000	46,000	46,000	46,000
202-474-000-920.000 Utilities	72,351	52,888	70,000	45,000	50,000	50,000
202-474-000-933.000 Equipment Maintenace	50,129	14,991	55,206	44,000	55,206	55,206
202-474-000-943.000 Equipment Rental - MP	40,784	58,443	54,126	49,325	54,284	54,284
202-474-000-962.000 Uncollectible Accounts	0	947	0	0	0	0
202-474-000-966.000 PW Overhead	325	193	0	0	0	0
202-474-000-967.000 ENG Overhead	114,522	114,475	104,973	106,383	108,714	108,714
	<b>318,191</b>	<b>281,864</b>	<b>314,305</b>	<b>290,708</b>	<b>314,204</b>	<b>314,204</b>
<b>Traffic Services</b>	<b>581,377</b>	<b>512,771</b>	<b>597,453</b>	<b>543,684</b>	<b>583,300</b>	<b>583,300</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted	
<b><u>WORK PROJECT DETAIL</u></b>							
<b>Work Project Titles:</b>							
780	Traffic Eng. Office - 1/2 Major	81,301	94,867	86,453	94,184	91,000	91,000
781	Traffic Signals-City	236,929	191,394	251,000	216,500	223,000	223,000
781C	Traffic Signals-Concord	443	68	500	500	500	500
781G	Traffic Signals-Grass Lake	286	2,847	2,000	2,000	3,000	3,000
781J	Traffic Signals-County	18,391	16,449	24,000	14,000	20,000	20,000
781S	Traffic Signals-State (City Share)	32,526	50,781	45,500	35,500	40,000	40,000
781T	Tree Trimming	1,760	4,500	6,000	6,000	6,000	6,000
782	Traffic Signs	122,493	85,953	107,000	80,000	79,800	79,800
782S	Snow Route Signs	329	0	0	0	0	0
783	Pavement Marking	37,292	45,067	46,000	48,000	49,000	49,000
784	Railroad Signals	4,867	3,713	5,000	5,000	5,000	5,000
785	Emergency Equipment	36,043	6,459	7,000	7,000	7,000	7,000
788	Traffic Records & Studies	8,381	2,008	12,000	12,000	12,000	12,000
788A-G	JACTS Traffic Counts, etc...	336	4,201	5,000	5,000	5,000	5,000
790U-V	Under the Oaks Signs	0	1,153	0	0	0	0
790W	Allegiance Health Beacon	0	3,148	0	0	0	0
790X	Traffic Accident-Billable	0	0	0	2,000	2,000	2,000
791	Traffic Sign Inventory	0	163	0	16,000	40,000	40,000
		<b>581,377</b>	<b>512,771</b>	<b>597,453</b>	<b>543,684</b>	<b>583,300</b>	<b>583,300</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
202-478-000-706.000 Salaries and Wages	50,842	45,800	63,000	47,000	55,000	55,000
202-478-000-707.000 Wages-Temporary	11	447	1,000	0	0	0
202-478-000-709.000 Overtime	30,407	20,177	28,000	21,000	26,000	26,000
202-478-000-715.000 Employers FICA	6,173	5,076	7,038	5,202	6,197	6,197
202-478-000-719.000 Health Insurance	13,227	11,081	13,003	9,701	14,740	14,740
202-478-000-719.678 RX Drug Insurance	3,185	2,286	2,747	2,049	3,113	3,113
202-478-000-719.679 Health Insurance Deductible	2,035	93	69	0	0	0
202-478-000-722.000 Pension-General	4,469	4,712	6,507	5,250	6,699	6,699
202-478-000-724.000 Unemployment Comp.	863	531	891	163	340	340
202-478-000-724.001 Workers Compensation	1,506	1,310	2,144	1,584	1,912	1,912
202-478-000-725.000 Other Fringe Benefits	344	570	1,471	1,098	1,296	1,296
	<b>113,062</b>	<b>92,083</b>	<b>125,870</b>	<b>93,047</b>	<b>115,297</b>	<b>115,297</b>
<b>Material and Supplies:</b>						
202-478-000-782.000 Materials	101,016	80,156	105,514	90,724	90,514	90,514
	<b>101,016</b>	<b>80,156</b>	<b>105,514</b>	<b>90,724</b>	<b>90,514</b>	<b>90,514</b>
<b>Contractual and Other:</b>						
202-478-000-818.000 Contractual Services	1,290	55	5,000	0	5,000	5,000
202-478-000-943.000 Equipment Rental - MP	115,460	83,616	119,029	80,029	119,029	119,029
202-478-000-960.000 Education	0	120	0	0	0	0
202-478-000-966.000 PW Overhead	62,927	55,273	73,710	61,135	72,900	72,900
202-478-000-967.000 Eng. Overhead	0	0	0	65	0	0
	<b>179,677</b>	<b>139,064</b>	<b>197,739</b>	<b>141,229</b>	<b>196,929</b>	<b>196,929</b>
<b>Winter Maintenance</b>	<b>393,755</b>	<b>311,303</b>	<b>429,123</b>	<b>325,000</b>	<b>402,740</b>	<b>402,740</b>

		<b><u>WORK PROJECT DETAIL</u></b>					
Work Project Titles:							
790	Snowplowing	109,033	76,953	120,000	98,000	120,000	120,000
791	Hauling Snow	46,521	45,510	62,000	30,000	43,000	43,000
792	Salting	238,201	178,347	247,123	197,000	239,740	239,740
795	Storm Damage 2009	0	10,493	0	0	0	0
		<b>393,755</b>	<b>311,303</b>	<b>429,123</b>	<b>325,000</b>	<b>402,740</b>	<b>402,740</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Contractual and Other:</b>						
202-484-000-999.203 Cont.-Local Street Fund	175,000	438,925	533,700	506,700	400,000	400,000
202-484-000-999.320 Cont.-1998 MTF Bond D/S	128,144	0	0	0	0	0
202-484-000-999.324 Cont.-2003 MTF Bond D/S	141,160	256,478	255,590	255,590	258,451	258,451
	<u>444,304</u>	<u>695,403</u>	<u>789,290</u>	<u>762,290</u>	<u>658,451</u>	<u>658,451</u>
<b>*Transfers To Other Funds</b>	<b>444,304</b>	<b>695,403</b>	<b>789,290</b>	<b>762,290</b>	<b>658,451</b>	<b>658,451</b>

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
202-498-000-706.000 Salaries and Wages	20,958	37,647	42,000	38,000	39,000	39,000
202-498-000-707.000 Wages-Temporary	941	2,326	1,000	613	0	0
202-498-000-709.000 Overtime	9,340	4,624	7,000	6,000	6,500	6,500
202-498-000-715.000 Employers FICA	1,699	2,727	3,825	3,413	3,481	3,481
202-498-000-719.000 Health Insurance	4,002	7,186	8,667	7,843	10,452	10,452
202-498-000-719.678 RX Drug Insurance	1,156	1,450	1,831	1,657	2,207	2,207
202-498-000-719.679 Health Insurance Deductible	702	0	46	0	0	0
202-498-000-722.000 Pension-General	1,201	2,376	3,504	3,397	3,763	3,763
202-498-000-724.000 Unemployment Comp.	209	148	120	107	191	191
202-498-000-724.001 Workers Compensation	491	815	1,165	1,039	1,074	1,074
202-498-000-725.000 Other Fringe Benefits	35	258	979	885	917	917
	<u>40,734</u>	<u>59,557</u>	<u>70,137</u>	<u>62,954</u>	<u>67,585</u>	<u>67,585</u>
<b>Material and Supplies:</b>						
202-498-000-782.000 Materials	41,709	63,530	46,758	49,494	50,000	50,000
	<u>41,709</u>	<u>63,530</u>	<u>46,758</u>	<u>49,494</u>	<u>50,000</u>	<u>50,000</u>
<b>Contractual and Other:</b>						
202-498-000-818.000 Contractual Services	545	20,750	5,000	5,000	5,000	5,000
202-498-000-943.000 Equipment Rental	43,797	62,509	54,231	58,706	52,281	52,281
202-498-000-966.000 PW Overhead	16,717	27,988	39,690	39,600	40,950	40,950
202-498-000-967.000 ENG Overhead	444	44	0	62	0	0
	<u>61,503</u>	<u>111,291</u>	<u>98,921</u>	<u>103,368</u>	<u>98,231</u>	<u>98,231</u>
<b>Trunkline Maintenance</b>	<b>143,946</b>	<b>234,378</b>	<b>215,816</b>	<b>215,816</b>	<b>215,816</b>	<b>215,816</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
<b>Contractual and Other:</b>						
202-505-000-950.000 State Highway Const.-City	234,371	130,937	387,417	305,551	428,289	<b>428,289</b>
202-505-000-950.001 State Highway Const.-Fed/St	639,473	1,056,381	3,898,502	3,375,644	1,725,007	<b>1,725,007</b>
	<u>873,844</u>	<u>1,187,318</u>	<u>4,285,919</u>	<u>3,681,195</u>	<u>2,153,296</u>	<u><b>2,153,296</b></u>
<b>State Highway Construction</b>	<u><b>873,844</b></u>	<u><b>1,187,318</b></u>	<u><b>4,285,919</b></u>	<u><b>3,681,195</b></u>	<u><b>2,153,296</b></u>	<u><b>2,153,296</b></u>

<b>Work Project Titles:</b>	<b>Federal/ State</b>	<b>PIF</b>	<b>Total</b>
Argyle; Wisner to West (ARRA) Fed. Amt.	322,000		322,000
Grand River Arts Walk: Glick to Monroe (Enhancement)	412,796	259,729	672,525
High St. (West) Bridge (Local Bridge)	199,500	10,500	210,000
Jackson: Louis Glick to Ganson (ARRA)-Fed. Amt.	158,471		158,471
North St.: Lansing to Cooper (STP)	632,240	158,060	790,300
	<u>1,725,007</u>	<u>428,289</u>	<u><b>2,153,296</b></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:

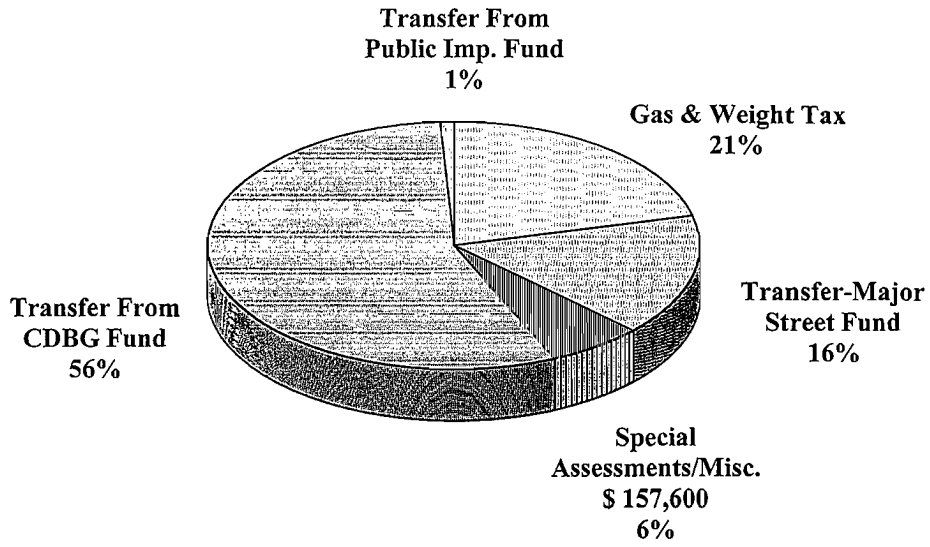
1. To receive all Local Street Funds paid to cities and villages by the state.
2. To account for construction, maintenance, traffic services, and snow and ice control on all streets classified as Local Streets within the local unit of government (this includes construction done from money raised by special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

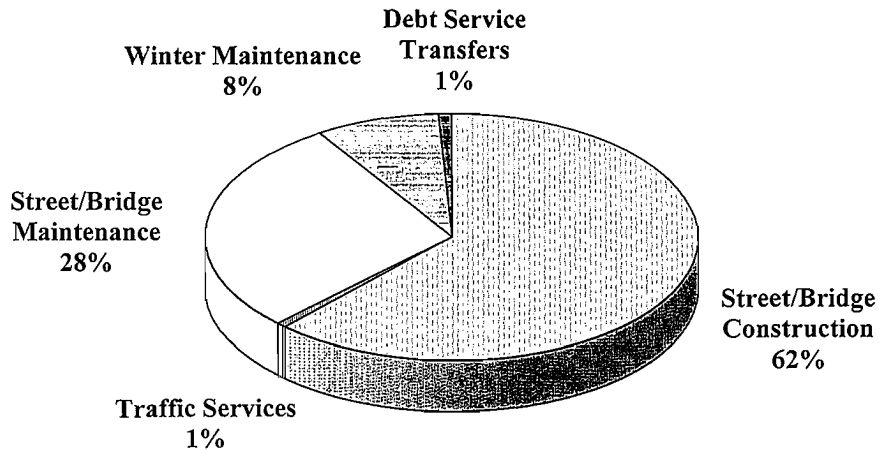
**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Local Street Fund**

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**Revenues**



**Expenses**



**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Local Street Fund**  
**Summary of Revenues, Expenditures and Changes in Fund Balances**

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Revenues:</b>						
State Gas & Weight Tax	584,605	563,165	557,911	545,480	529,881	529,881
Miscellaneous	56,810	0	800	10,428	9,600	9,600
Contributions From Other Funds	745,017	521,233	1,050,700	576,700	1,968,800	1,968,800
	<u>1,386,432</u>	<u>1,084,398</u>	<u>1,609,411</u>	<u>1,132,608</u>	<u>2,508,281</u>	<u>2,508,281</u>
<b>Expenditures:</b>						
Street & Bridge Construction	581,742	82,309	513,000	70,000	1,568,800	1,568,800
Street & Bridge Maintenance	702,191	844,596	832,414	776,251	718,591	718,591
Traffic Services	22,402	18,858	18,828	18,833	16,637	16,637
Winter Maintenance	213,763	168,945	230,335	190,000	207,471	207,471
Transfers To Other Funds	12,275	22,302	22,225	22,225	22,474	22,474
	<u>1,532,373</u>	<u>1,137,010</u>	<u>1,616,802</u>	<u>1,077,309</u>	<u>2,533,973</u>	<u>2,533,973</u>
<b>Revenues Over (Under)</b>						
<b>Expenditures</b>	(145,941)	(52,612)	(7,391)	55,299	(25,692)	(25,692)
<b>Fund Balance - Beginning of Year</b>	204,740	58,799	6,187	6,187	61,486	61,486
<b>Fund Balance - End of Year</b>	<u>58,799</u>	<u>6,187</u>	<u>(1,204)</u>	<u>61,486</u>	<u>35,794</u>	<u>35,794</u>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

***Fund 203 Local Street Fund***

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
203-000-000-569.000 Act 51 Gas & Weight Tax	584,605	563,165	557,911	545,480	529,881	529,881
203-000-000-685.677 Insurance Refund-W/C	0	0	0	10,428	9,600	9,600
203-000-000-694.661 Expense Refund-Motor Pool	56,810	0	0	0	0	0
203-000-000-698.463 Miscellaneous	0	0	800	0	0	0
203-000-000-699.202 Cont.-Major Street Fund	175,000	438,925	533,700	506,700	400,000	400,000
203-000-000-699.245 Cont.-Public Improvemt. Fd.	84,386	58,732	104,000	21,000	23,000	23,000
203-000-000-699.286 Cont.-CDBG Fund	334,152	0	413,000	49,000	1,397,800	1,397,800
203-000-000-699.895 Cont.-Special Assessmt. Fd.	151,479	23,576	0	0	148,000	148,000
<b>Total Revenues</b>	<b>1,386,432</b>	<b>1,084,398</b>	<b>1,609,411</b>	<b>1,132,608</b>	<b>2,508,281</b>	<b>2,508,281</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services :</b>						
203-451-000-706.000 Salaries and Wages	27,062	15,346	53,112	26,049	49,852	49,852
203-451-000-707.000 Wages-Temporary	152	20	0	0	0	0
203-451-000-709.000 Overtime	4,770	1,079	4,893	0	2,686	2,686
203-451-000-715.000 Employers FICA	2,609	1,227	4,437	1,993	4,019	4,019
203-451-000-719.000 Health Insurance	3,824	2,117	7,473	4,393	8,805	8,805
203-451-000-719.678 RX Drug Insurance	979	489	1,586	789	1,697	1,697
203-451-000-719.679 Health Insurance Deductible	423	133	732	0	0	0
203-451-000-722.000 Pension-General	1,847	1,167	4,147	2,154	4,345	4,345
203-451-000-724.000 Unemployment Comp.	39	46	141	118	225	225
203-451-000-724.001 Workers Compensation	324	161	658	312	596	596
203-451-000-725.000 Other Fringe Benefits	213	79	956	475	909	909
	<b>42,242</b>	<b>21,864</b>	<b>78,135</b>	<b>36,283</b>	<b>73,134</b>	<b>73,134</b>
<b>Material and Supplies:</b>						
203-451-000-782.000 Materials	22	387	0	0	0	0
	<b>22</b>	<b>387</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Contractual and Other:</b>						
203-451-000-818.000 Contractual Services	515,711	48,345	396,581	15,482	1,458,889	1,458,889
203-451-000-943.000 Equipment Rental - MP	202	215	0	0	0	0
203-451-000-966.000 PW Overhead	32	255	0	0	0	0
203-451-000-967.000 ENG Overhead	23,533	11,243	38,284	18,235	36,777	36,777
	<b>539,478</b>	<b>60,058</b>	<b>434,865</b>	<b>33,717</b>	<b>1,495,666</b>	<b>1,495,666</b>
<b>Street Construction</b>	<b>581,742</b>	<b>82,309</b>	<b>513,000</b>	<b>70,000</b>	<b>1,568,800</b>	<b>1,568,800</b>

**WORK PROJECT DETAIL**

Work Project Titles:	Funding			Total Cost
	S/A	CDBG	PIF	
Biddle: Jackson to Williams (CDBG)		53,000		53,000
Biddle: Mechanic to Francis (CDBG)		155,000		155,000
Forest: Bend to Edgewood (CDBG)		106,000		106,000
Homewild: Ellery to Edgewood (CDBG)		119,000		119,000
Local St. Const. - Misc.			1,000	1,000
Local Street Planing & Permits			20,000	20,000
Loomis: Leroy to Argyle (CDBG)	36,000	117,800		153,800
Local Bridge Inspection & Engr.			2,000	2,000
Mason: Jackson to Mechanic (CDBG)	26,000	76,000		102,000
Mason: Mechanic to Francis (CDBG)	20,000	86,000		106,000
State: Pearl to Ganson (CDBG -ARRA)	45,000	173,000		218,000
Wesley: Blackstone to Jackson (CDBG-ARRA)	21,000	167,000		188,000
Wilkins: Jackson to Francis (CDBG)		345,000		345,000
	<b>148,000</b>	<b>1,397,800</b>	<b>23,000</b>	<b>1,568,800</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
203-463-000-706.000 Salaries and Wages	172,334	170,655	170,000	188,840	158,000	158,000
203-463-000-707.000 Wages-Temporary	479	4,572	12,000	100	0	0
203-463-000-709.000 Overtime	416	676	6,000	2,000	5,000	5,000
203-463-000-715.000 Employers FICA	12,617	13,653	14,382	14,607	12,470	12,470
203-463-000-719.000 Health Insurance	30,301	33,847	35,088	38,977	42,344	42,344
203-463-000-719.678 RX Drug Insurance	8,752	6,912	7,412	8,233	8,943	8,943
203-463-000-719.679 Health Insurance Deductible	5,369	422	187	0	0	0
203-463-000-722.000 Pension-General	9,107	12,335	12,584	14,733	13,480	13,480
203-463-000-724.000 Unemployment Comp.	270	198	451	458	685	685
203-463-000-724.001 Workers Compensation	3,410	3,701	4,380	4,449	3,847	3,847
203-463-000-725.000 Other Fringe Benefits	606	1,736	3,571	4,010	3,323	3,323
	<u>243,661</u>	<u>248,707</u>	<u>266,055</u>	<u>276,407</u>	<u>248,092</u>	<u>248,092</u>
<b>Material and Supplies:</b>						
203-463-000-782.000 Materials	77,778	126,936	82,185	82,185	82,185	82,185
	<u>77,778</u>	<u>126,936</u>	<u>82,185</u>	<u>82,185</u>	<u>82,185</u>	<u>82,185</u>
<b>Contractual and Other:</b>						
203-463-000-818.000 Contractual Services	6,373	63,525	100,000	0	0	0
203-463-000-943.000 Equipment Rental - MP	234,577	253,371	241,614	245,833	241,614	241,614
203-463-000-960.000 Education	210	1,413	0	0	0	0
203-463-000-966.000 PW Overhead	139,592	150,644	142,560	171,756	146,700	146,700
203-463-000-967.000 ENG Overhead	0	0	0	70	0	0
	<u>380,752</u>	<u>468,953</u>	<u>484,174</u>	<u>417,659</u>	<u>388,314</u>	<u>388,314</u>
<b>Street Maintenance</b>	<u><b>702,191</b></u>	<u><b>844,596</b></u>	<u><b>832,414</b></u>	<u><b>776,251</b></u>	<u><b>718,591</b></u>	<u><b>718,591</b></u>

**WORK PROJECT DETAIL**

(See Detail Next Page)

Work Project Titles:						
Street Cleaning	293,667	297,464	251,815	298,328	253,000	253,000
Maintenance C&G Streets	279,010	449,588	389,470	373,886	350,000	350,000
Maintenance Catch Basins	91,646	60,588	104,609	65,379	69,157	69,157
Maint. No C&G Streets	37,868	36,956	86,520	38,658	46,434	46,434
	<u>702,191</u>	<u>844,596</u>	<u>832,414</u>	<u>776,251</u>	<u>718,591</u>	<u>718,591</u>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

**WORK PROJECT DETAIL**

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

Dept.	Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b><u>Street Cleaning:</u></b>							
900	Machine Sweeping	140,928	167,264	109,572	118,622	131,000	131,000
901	Haul Sweepings	70,815	78,854	56,650	53,028	65,000	65,000
902	Hand Cleaning	65,760	41,795	71,173	45,818	52,000	52,000
903	Sweeping - Leaves	6,726	0	0	76,572	0	0
904	Clean Alleys	9,438	9,551	14,420	4,288	5,000	5,000
		<u>293,667</u>	<u>297,464</u>	<u>251,815</u>	<u>298,328</u>	<u>253,000</u>	<u>253,000</u>
<b><u>Maintenance C&amp;G Streets:</u></b>							
905	Asphalt Patching	175,533	201,166	172,050	203,761	210,000	210,000
906	Concrete Patching	239	1,413	7,210	6,000	6,000	6,000
907	Curb & Gutter Repair	42,187	37,844	51,500	61,760	62,000	62,000
908	Crackfill	23,425	3,657	28,840	10,000	20,000	20,000
909	Parkway Maintenance	28,671	27,845	29,870	61,293	52,000	52,000
911	Chipseal	8,955	177,663	100,000	31,072	0	0
		<u>279,010</u>	<u>449,588</u>	<u>389,470</u>	<u>373,886</u>	<u>350,000</u>	<u>350,000</u>
<b><u>Maintenance Catch Basins:</u></b>							
912	Catch Basin Work	36,461	23,396	36,050	33,147	30,157	30,157
913	Clean Catch Basins	55,185	37,192	68,559	32,232	39,000	39,000
		<u>91,646</u>	<u>60,588</u>	<u>104,609</u>	<u>65,379</u>	<u>69,157</u>	<u>69,157</u>
<b><u>Maintenance No C&amp;G Streets:</u></b>							
914	Grade & Gravel	23,344	26,911	48,410	27,700	30,434	30,434
915	Asphalt Patching	0	0	5,665	0	0	0
916	Crackfill	0	0	0	0	0	0
917	Dust Prevention	1,853	1,140	12,875	3,525	5,000	5,000
918	Shoulder & Gutter Repair	5,643	8,178	13,905	5,055	6,000	6,000
920	Railroad ROW Maintenance	0	0	0	0	0	0
921	Wesley St. Alley	0	0	0	0	0	0
922	Bridge Maintenance	1,149	727	5,665	2,378	5,000	5,000
924	Mechanic St. Armory Arts	5,879	0	0	0	0	0
		<u>37,868</u>	<u>36,956</u>	<u>86,520</u>	<u>38,658</u>	<u>46,434</u>	<u>46,434</u>
		<u>702,191</u>	<u>844,596</u>	<u>832,414</u>	<u>776,251</u>	<u>718,591</u>	<u>718,591</u>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
203-474-000-706.000 Salaries and Wages	8,840	7,660	6,541	6,500	5,250	5,250
203-474-000-707.000 Wages-Temporary	0	323	0	0	0	0
203-474-000-715.000 Employers FICA	643	571	500	497	402	402
203-474-000-719.000 Health Insurance	1,385	1,580	920	1,825	927	927
203-474-000-719.678 RX Drug Insurance	403	311	195	342	179	179
203-474-000-719.679 Health Insurance Deductible	5	0	90	0	0	0
203-474-000-722.000 Pension-General	473	511	468	538	434	434
203-474-000-724.000 Unemployment Comp.	31	18	17	29	24	24
203-474-000-724.001 Workers Compensation	179	166	81	78	63	63
203-474-000-725.000 Other Fringe Benefits	127	41	118	119	96	96
	<u>12,086</u>	<u>11,181</u>	<u>8,930</u>	<u>9,928</u>	<u>7,375</u>	<u>7,375</u>
<b>Material and Supplies:</b>						
203-474-000-782.000 Materials	14	0	981	450	981	981
	<u>14</u>	<u>0</u>	<u>981</u>	<u>450</u>	<u>981</u>	<u>981</u>
<b>Contractual and Other:</b>						
203-474-000-943.000 Equipment Rental - MP	4,178	2,626	4,600	3,865	4,606	4,606
203-474-000-966.000 DPW Overhead	0	0	0	40	0	0
203-474-000-967.000 ENG Overhead	6,124	5,051	4,317	4,550	3,675	3,675
	<u>10,302</u>	<u>7,677</u>	<u>8,917</u>	<u>8,455</u>	<u>8,281</u>	<u>8,281</u>
<b>Capital Outlay:</b>						
<b>Traffic Services</b>	<u>22,402</u>	<u>18,858</u>	<u>18,828</u>	<u>18,833</u>	<u>16,637</u>	<u>16,637</u>

**WORK PROJECT DETAIL**

<b>Work Project Titles:</b>						
980	Traffic Office -1/2 Local St.	3,221	202	1,000	1,000	1,000
981	Traffic Signs	18,736	18,656	17,328	17,333	15,137
982	Pavement Marking	445	0	500	500	500
		<u>22,402</u>	<u>18,858</u>	<u>18,828</u>	<u>18,833</u>	<u>16,637</u>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services</b>						
203-478-000-706.000 Salaries and Wages	23,769	32,020	32,000	32,000	30,000	30,000
203-478-000-707.000 Wages-Temporary	0	84	2,000	100	0	0
203-478-000-709.000 Overtime	12,098	6,058	10,000	9,000	8,000	8,000
203-478-000-715.000 Employers FICA	2,727	2,913	3,366	3,144	2,907	2,907
203-478-000-719.000 Health Insurance	5,801	6,866	6,605	6,605	8,040	8,040
203-478-000-719.678 RX Drug Insurance	1,665	1,413	1,395	1,395	1,698	1,698
203-478-000-719.679 Health Insurance Deductible	1,035	39	35	0	0	0
203-478-000-722.000 Pension-General	1,973	2,716	3,003	3,165	3,143	3,143
203-478-000-724.000 Unemployment Comp.	486	307	550	299	160	160
203-478-000-724.001 Workers Compensation	705	776	1,025	958	885	885
203-478-000-725.000 Other Fringe Benefits	105	352	727	746	705	705
	<u>50,364</u>	<u>53,544</u>	<u>60,706</u>	<u>57,412</u>	<u>55,538</u>	<u>55,538</u>
<b>Material and Supplies:</b>						
203-478-000-782.000 Materials	60,067	27,087	57,733	40,688	47,733	47,733
	<u>60,067</u>	<u>27,087</u>	<u>57,733</u>	<u>40,688</u>	<u>47,733</u>	<u>47,733</u>
<b>Contractual and Other:</b>						
203-478-000-943.000 Equipment Rental - MP	75,608	55,794	77,876	55,000	70,000	70,000
203-478-000-966.000 PW Overhead	27,724	32,520	34,020	36,900	34,200	34,200
	<u>103,332</u>	<u>88,314</u>	<u>111,896</u>	<u>91,900</u>	<u>104,200</u>	<u>104,200</u>
<b>Winter Maintenance</b>	<u><b>213,763</b></u>	<u><b>168,945</b></u>	<u><b>230,335</b></u>	<u><b>190,000</b></u>	<u><b>207,471</b></u>	<u><b>207,471</b></u>

Work Project Titles:		<u><b>WORK PROJECT DETAIL</b></u>					
990	Snowplowing	60,570	70,074	72,000	70,000	72,000	72,000
991	Hauling Snow	3,019	4,231	10,500	5,000	5,000	5,000
992	Salting	150,174	82,211	147,835	115,000	130,471	130,471
994	Ice Damage	0	12,429	0	0	0	0
		<u>213,763</u>	<u>168,945</u>	<u>230,335</u>	<u>190,000</u>	<u>207,471</u>	<u>207,471</u>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

<u>Account Description</u>	<u>2007/08</u> <u>Actual</u>	<u>2008/09</u> <u>Actual</u>	<u>2009/10</u> <u>Budget</u>	<u>2009/10</u> <u>Projected</u>	<u>2010/11</u> <u>Manager</u> <u>Proposed</u>	<u>2010/11</u> <u>Council</u> <u>Adopted</u>
<b>Contractual and Other:</b>						
203-484-000-999.324    Cont.-2003 MTF Bond D/S	12,275	22,302	22,225	22,225	22,474	22,474
	<u>12,275</u>	<u>22,302</u>	<u>22,225</u>	<u>22,225</u>	<u>22,474</u>	<u>22,474</u>
<b>*Transfers To Other Funds</b>	<u><u>12,275</u></u>	<u><u>22,302</u></u>	<u><u>22,225</u></u>	<u><u>22,225</u></u>	<u><u>22,474</u></u>	<u><u>22,474</u></u>

## (208) Ella Sharp Park Operating Fund

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

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

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



### City of Jackson Fiscal Year 2010/11 Adopted Budget Analysis of Changes in Fund Balance

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

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Revenues:</b>						
General	582,715	603,708	592,200	565,030	580,050	580,050
Mini-Golf Course	130,664	131,434	146,000	137,000	142,000	142,000
	713,379	735,142	738,200	702,030	722,050	722,050
<b>Expenditures:</b>						
Mini-Golf Course	48,288	50,508	64,032	53,596	55,013	55,013
Parks & Recreation	664,634	690,483	674,781	641,610	648,148	648,148
	712,922	740,991	738,813	695,206	703,161	703,161
<b>Excess of Revenues Over (Under)</b>						
<b>Expenditures</b>	457	(5,849)	(613)	6,824	18,889	18,889
<b>Fund Balance - Beginning of Year</b>	14,717	15,174	9,325	9,325	16,149	16,149
<b>Fund Balance - End of Year</b>	15,174	9,325	8,712	16,149	35,038	35,038

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
<b><i>Dept 000 General (Incl. Golf Course):</i></b>						
208-000-000-643.000 Golf Balls-Tees-Pullcarts	6,592	3,868	8,500	3,500	6,000	6,000
208-000-000-644.000 Merchandise	32,589	32,055	42,000	38,000	40,000	40,000
208-000-000-646.000 Golf Cart Rental	114,531	110,479	128,000	116,000	119,500	119,500
208-000-000-651.001 Golf Fees	276,422	264,566	308,000	285,000	295,000	295,000
208-000-000-664.000 Interest	302	0	1,000	110	1,000	1,000
208-000-000-685.677 Insurance Refund - W/C	0	0	0	16,770	15,650	15,650
208-000-000-698.000 Miscellaneous	5,797	4,300	8,000	8,000	7,500	7,500
208-000-000-699.101 Contribution - General Fund	92,500	141,800	50,400	50,400	50,400	50,400
208-000-000-699.718 Cont.-Sharp Pk. Endow. Fd.	53,982	46,640	46,300	47,250	45,000	45,000
	<b>582,715</b>	<b>603,708</b>	<b>592,200</b>	<b>565,030</b>	<b>580,050</b>	<b>580,050</b>
<b><i>Dept 584 Sharp Park Mini-Golf Course:</i></b>						
208-584-000-644.000 Merchandise	12,674	11,782	16,000	13,000	14,500	14,500
208-584-000-651.001 Golf Fees	117,990	119,652	130,000	124,000	127,500	127,500
	<b>130,664</b>	<b>131,434</b>	<b>146,000</b>	<b>137,000</b>	<b>142,000</b>	<b>142,000</b>
<b>Total Revenues</b>	<b>713,379</b>	<b>735,142</b>	<b>738,200</b>	<b>702,030</b>	<b>722,050</b>	<b>722,050</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2007/08	2008/09	2009/10	2009/10	2010/11	2010/11
	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>						
208-584-000-707.000 Wages-Temporary	29,241	25,890	35,080	32,000	31,925	31,925
208-584-000-715.000 Employers FICA	2,199	2,010	3,112	2,300	2,443	2,443
208-584-000-724.000 Unemployment Comp.	492	450	1,404	600	2,160	2,160
208-584-000-724.001 Workers Compensation	661	604	936	700	735	735
	<u>32,593</u>	<u>28,954</u>	<u>40,532</u>	<u>35,600</u>	<u>37,263</u>	<u>37,263</u>
<b>Material And Supplies:</b>						
208-584-000-745.000 Program Supplies	7,743	8,008	8,000	6,750	7,500	7,500
208-584-000-778.000 Equipment Maint Supplies	1,218	1,119	1,500	1,500	1,000	1,000
	<u>8,961</u>	<u>9,127</u>	<u>9,500</u>	<u>8,250</u>	<u>8,500</u>	<u>8,500</u>
<b>Contractual And Other:</b>						
208-584-000-818.584 Cont. Serv. - Mini-Golf Imp.	0	5,979	5,000	1,000	500	500
208-584-000-853.000 Telephone	545	716	1,000	1,000	1,000	1,000
208-584-000-914.000 Insurance	246	244	500	246	250	250
208-584-000-920.000 Utilities	4,943	5,488	6,000	6,000	6,500	6,500
208-584-000-933.000 Equipment Maintenance	1,000	0	1,500	1,500	1,000	1,000
	<u>6,734</u>	<u>12,427</u>	<u>14,000</u>	<u>9,746</u>	<u>9,250</u>	<u>9,250</u>
<b>Mini-Golf Course</b>	<b>48,288</b>	<b>50,508</b>	<b>64,032</b>	<b>53,596</b>	<b>55,013</b>	<b>55,013</b>

**City of Jackson**  
**Fiscal Year 2010/11 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		11	31,925

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Parks &amp; Recreation</i>				
<i>Fund-Activity: 208-691</i>				
010	Sharp Park Maintenance Supervisor	1		58,023
012	Superintendent of Ella Sharp Park	1		70,046
305	Maintenance Worker II	1		31,482
306	Greenskeeper	1		39,749
PT	Part Time - Recreation		28	147,800
		<b>4</b>	<b>28</b>	<b>347,100</b>
Less: Allocations to 101-697:				
Superintendent of Ella Sharp Park (1/3)				-23,349
Park & Facilities Supervisor (1/3)				-19,341
Maintenance Worker II (1/3)				-10,494
<b>Activity Total</b>				<b>293,916</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
208-691-000-706.000 Salaries and Wages	152,624	161,893	158,108	148,193	146,116	146,116
208-691-000-707.000 Wages-Temporary	153,671	160,682	155,800	153,000	147,800	147,800
208-691-000-709.000 Overtime	11,198	12,579	15,000	7,100	8,000	8,000
208-691-000-715.000 Employers FICA	23,940	25,617	24,014	24,500	25,266	25,266
208-691-000-719.000 Health Insurance	15,135	19,778	18,953	18,953	23,550	23,550
208-691-000-719.678 RX Drug Insurance	3,550	4,293	3,561	3,561	4,267	4,267
208-691-000-719.679 Health Insurance Deductible	1,020	921	917	917	0	0
208-691-000-722.000 Pension-General	8,763	11,898	11,305	11,400	12,085	12,085
208-691-000-724.000 Unemployment Comp.	3,135	3,013	4,710	3,400	5,667	5,667
208-691-000-724.001 Workers Compensation	7,113	7,588	3,637	7,220	7,596	7,596
208-691-000-725.000 Other Fringe Benefits	1,518	2,052	3,156	3,156	3,008	3,008
	<b>381,667</b>	<b>410,314</b>	<b>399,161</b>	<b>381,400</b>	<b>383,355</b>	<b>383,355</b>
<b>Material and Supplies:</b>						
208-691-000-745.000 Program Supplies	16,132	12,829	13,000	13,000	13,000	13,000
208-691-000-745.002 Program Supplies for Resale	92,298	96,221	85,000	85,000	85,000	85,000
208-691-000-751.000 Gasoline	22,881	22,126	22,000	23,000	23,000	23,000
208-691-000-758.000 Laundry	1,826	2,053	1,800	1,800	1,900	1,900
208-691-000-776.000 Custodial Supplies	1,983	1,649	2,500	2,500	2,500	2,500
208-691-000-778.000 Equipment Maint Supplies	25,263	29,413	23,000	23,000	25,000	25,000
208-691-000-783.000 Seed and Sod	35,343	34,714	35,000	35,000	35,000	35,000
	<b>195,726</b>	<b>199,005</b>	<b>182,300</b>	<b>183,300</b>	<b>185,400</b>	<b>185,400</b>
<b>Contractual and Other:</b>						
208-691-000-810.000 EPAY Costs	3,412	4,097	3,500	4,000	4,000	4,000
208-691-000-818.000 Contractual Services	6,194	5,887	6,000	5,887	5,887	5,887
208-691-000-853.000 Telephone	4,735	4,152	5,000	5,000	5,000	5,000
208-691-000-914.000 Insurance	5,041	5,077	5,100	5,503	5,586	5,586
208-691-000-920.000 Utilities	24,037	25,297	25,000	25,000	26,000	26,000
208-691-000-931.000 Building Maintenance	13,018	7,723	15,000	5,000	2,500	2,500
208-691-000-933.000 Equipment Maintenance	5,776	4,236	7,000	7,000	7,000	7,000
208-691-000-939.000 Vehicle Maintenance	4,483	5,920	5,000	5,000	5,000	5,000
208-691-000-941.000 Rentals	1,263	526	1,500	600	1,000	1,000
208-691-000-944.661 Equipment Rental - MP	8,636	8,038	15,220	12,920	16,420	16,420
	<b>76,595</b>	<b>70,953</b>	<b>88,320</b>	<b>75,910</b>	<b>78,393</b>	<b>78,393</b>
<b>Capital Outlay:</b>						
208-691-000-974.690 Land Imp.-Forestry	3,435	3,000	5,000	1,000	1,000	1,000
208-691-000-982.000 Machinery & Equipment	7,211	7,211	0	0	0	0
208-691-000-985.000 Vehicles	0	0	0	0	0	0
	<b>10,646</b>	<b>10,211</b>	<b>5,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>Parks And Recreation</b>	<b>664,634</b>	<b>690,483</b>	<b>674,781</b>	<b>641,610</b>	<b>648,148</b>	<b>648,148</b>

## (210) Land Acquisition Fund

**PURPOSE-** The Land Acquisition Fund is used to record the sale and acquisition of various properties (non tax reverted) and other land of within the City.

**CHARACTER-** Initial funding is comprised of a transfer from the General Fund. In addition, the sale of City properties (non tax reverted) will be deposited into this Fund from year to year. These funds will be used to acquire various properties (non tax reverted) and other land of within the City.

**AUTHORITY -** The Land Acquisition Fund was established as part of the Annual Budget Resolution of the City Council adopted May 28, 2002.

### City of Jackson Fiscal Year 2010/11 Adopted Budget Analysis of Changes in Fund Balance

***Fund 210 Land Acquisition Fund***

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
Revenues	72,776	36,345	50,000	50,000	50,000	50,000
Expenditures	54,592	54,494	50,000	50,000	50,000	50,000
Excess of Revenues Over (Under) Expenditures	18,184	(18,149)	0	0	0	0
Fund Balance - Beginning of Year	10	18,194	45	45	45	45
<b>Fund Balance - End of Year</b>	<b>18,194</b>	<b>45</b>	<b>45</b>	<b>45</b>	<b>45</b>	<b>45</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

***Fund 210 Land Acquisition Fund***

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
210-000-000-664.000 Interest	1,892	95	0	0	0	0
210-000-000-673.001 Sale Of Fixed Assets-Land	70,884	0	0	0	0	0
210-000-000-699.245 Contrib. - PIF Fund	0	36,250	50,000	50,000	50,000	50,000
<b>Total Revenues</b>	<b>72,776</b>	<b>36,345</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
<b>Contractual And Other:</b>						
210-736-000-818.000 Contractual Service	0	0	0	0	0	0
210-736-000-956.001 Contingency	0	0	0	0	0	0
	0	0	0	0	0	0
<b>Capital Outlay:</b>						
210-736-000-973.000 Land Acquisition	0	0	0	0	0	0
210-736-000-976.212 Buildings-Consumers Energy	54,592	54,494	50,000	50,000	50,000	50,000
	54,592	54,494	50,000	50,000	50,000	50,000
<b>Total Expenditures</b>	<b>54,592</b>	<b>54,494</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>

## (211) Housing Initiative Fund

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

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

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

### City of Jackson Fiscal Year 2010/11 Adopted Budget Analysis of Changes in Fund Balance

***Fund 211 Housing Initiative Fund***

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
Revenues	21,000	12,575	30,000	4,155	30,000	30,000
Expenditures	24,800	9,438	30,000	7,529	30,000	30,000
Excess of Revenues Over (Under) Expenditures	(3,800)	3,137	0	(3,374)	0	0
Fund Balance - Beginning of Year	4,037	237	3,374	3,374	0	0
<b>Fund Balance - End of Year</b>	<b>237</b>	<b>3,374</b>	<b>3,374</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

**Fund 211 Housing Initiative Fund**

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
211-000-000-664.000 Interest	0	16	0	0	0	0
211-000-000-673.001 Sale Of Fixed Assets-Land	0	12,559	30,000	0	30,000	30,000
211-000-000-699.101 Contrib. - General Fund	21,000	0	0	4,155	0	0
<b>Total Revenues</b>	<b>21,000</b>	<b>12,575</b>	<b>30,000</b>	<b>4,155</b>	<b>30,000</b>	<b>30,000</b>

**Expenditure Detail**

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

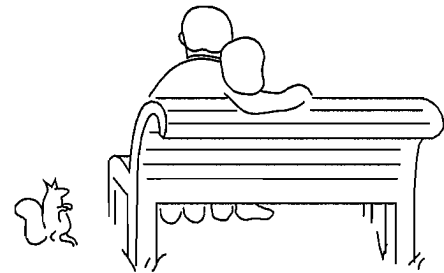
Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Contractual And Other:</b>						
211-736-000-818.000 Contractual Service	180	60	0	0	0	0
211-736-000-914.000 Insurance	775	735	750	529	550	550
211-736-000-920.000 Utilities	2,572	3,692	4,500	1,500	1,500	1,500
211-736-000-930.000 Repairs and Maintenance	518	303	1,500	1,000	1,000	1,000
211-736-000-959.000 Property Taxes	20,755	4,648	5,000	4,500	4,500	4,500
211-736-000-963.000 Miscellaneous	0	0	0	0	0	0
	24,800	9,438	11,750	7,529	7,550	7,550
<b>Capital Outlay:</b>						
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	18,250	0	22,450	22,450
	0	0	18,250	0	22,450	22,450
<b>Total Expenditures</b>	<b>24,800</b>	<b>9,438</b>	<b>30,000</b>	<b>7,529</b>	<b>30,000</b>	<b>30,000</b>

## (245) Public Improvement Fund

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

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

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



### City of Jackson Fiscal Year 2010/11 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 245 Public Improvement Fund***

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
Revenues	1,255,049	1,221,668	1,195,705	1,161,461	1,115,903	1,115,903
Expenditures	1,285,908	1,218,945	1,266,517	1,061,234	1,640,144	1,640,144
Excess of Revenues Over (Under) Expenditures	(30,859)	2,723	(70,812)	100,227	(524,241)	(524,241)
Fund Balance - Beginning of Year	464,776	433,917	436,640	436,640	536,867	536,867
<b>Fund Balance - End of Year</b>	<b>433,917</b>	<b>436,640</b>	<b>365,828</b>	<b>536,867</b>	<b>12,626</b>	<b>12,626</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

***Fund 245 Public Improvement Fund***

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
245-000-000-403.000 Current Property Taxes	1,190,170	1,185,923	1,162,205	1,138,961	1,093,403	1,093,403
245-000-000-424.000 Payments In Lieu Of Taxes	6,498	6,484	6,500	6,500	6,500	6,500
245-000-000-664.000 Interest	58,381	29,261	27,000	16,000	16,000	16,000
<b>Total Revenues</b>	<b>1,255,049</b>	<b>1,221,668</b>	<b>1,195,705</b>	<b>1,161,461</b>	<b>1,115,903</b>	<b>1,115,903</b>

**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Contractual and Other:</b>						
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	454,735	381,087	806,370	668,791	923,779	923,779
245-245-000-999.203 Cont.-Local St. Fund	84,386	58,732	104,000	21,000	23,000	23,000
245-245-000-999.210 Cont.-Land Acq. Fund	0	36,250	50,000	50,000	50,000	50,000
245-245-000-999.368 Rental - Building Auth. D/S	128,394	128,350	128,784	128,784	128,783	128,783
245-245-000-999.401 Contrib.- Capital Projects Fd.	313,907	441,969	132,000	118,272	324,000	324,000
245-245-000-999.583 Contrib.- SP Golf Prac.Ctr. Fd.	12,000	11,600	10,000	10,000	10,000	10,000
	993,422	1,057,988	1,234,154	999,847	1,462,562	1,462,562
<b>Capital Outlay:</b>						
245-245-000-974.446 Storm Drain Construction	88,326	49,282	10,000	7,922	24,400	24,400
245-245-000-974.448 Sidewalk Program-Local	90,000	0	0	0	0	0
245-245-000-976.011 City Hall Construction	3,435	0	0	5,000	12,000	12,000
245-245-000-985.001 Vehicles - Fire Truck	0	0	0	26,102	114,869	114,869
245-245-000-991.265 City Hall Inst. Cont - Principal	80,000	80,000	0	0	0	0
245-245-000-991.698 Nixon Inst. Cont - Principal	20,000	25,000	20,000	20,000	25,000	25,000
245-245-000-995.265 City Hall Inst. Cont - Interest	6,000	3,000	0	0	0	0
245-245-000-995.698 Nixon Inst. Cont - Interest	4,725	3,675	2,363	2,363	1,313	1,313
	292,486	160,957	32,363	61,387	177,582	177,582
<b>Public Improvements-General</b>	<b>1,285,908</b>	<b>1,218,945</b>	<b>1,266,517</b>	<b>1,061,234</b>	<b>1,640,144</b>	<b>1,640,144</b>
<b>Total Expenditures</b>	<b>1,285,908</b>	<b>1,218,945</b>	<b>1,266,517</b>	<b>1,061,234</b>	<b>1,640,144</b>	<b>1,640,144</b>

## (249) Building Department Fund

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

**CHARACTER** - This Fund is used to account for the receipts and expenditures related to the cost of operating the Building Inspection Department under the 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 2010/11 Adopted Budget Analysis of Changes in Fund Balance

<i><b>Fund 249 Building Department Fund</b></i>	<b>2007/08</b>	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2010/11</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Manager Proposed</b>	<b>Council Adopted</b>
Revenues	482,854	440,752	476,528	476,237	498,057	498,057
Expenditures	483,086	440,313	476,528	477,291	493,757	493,757
Excess of Revenues Over (Under) Expenditures	(232)	439	0	(1,054)	4,300	4,300
Fund Balance - Beginning of Year	847	615	1,054	1,054	0	0
<b>Fund Balance - End of Year</b>	<b>615</b>	<b>1,054</b>	<b>1,054</b>	<b>0</b>	<b>4,300</b>	<b>4,300</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

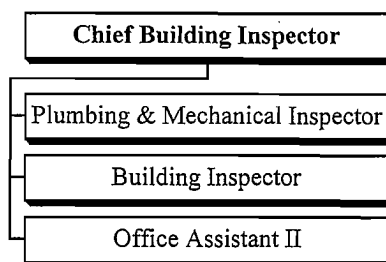
***Fund 249 Building Department Fund***

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
249-000-000-477.000 Building	152,278	142,880	150,000	135,000	182,757	182,757
249-000-000-478.000 Electrical	52,697	47,497	50,000	47,000	77,000	77,000
249-000-000-479.000 Heating	31,855	34,828	30,000	40,000	55,000	55,000
249-000-000-480.000 Plumbing	22,392	26,182	25,000	21,000	40,000	40,000
249-000-000-482.000 Plan Reviews	2,592	15,998	15,000	10,000	10,000	10,000
249-000-000-483.000 Code Enforcement-Housing	9,194	0	1,000	1,500	2,000	2,000
249-000-000-608.000 Code Enforcement-Other	0	9,883	0	10,000	10,000	10,000
249-000-000-608.002 Dangerous Building Fees	2,805	4,544	5,000	4,500	5,000	5,000
249-000-000-647.000 Printed Material	112	66	0	70	0	0
249-000-000-664.000 Interest	-1,381	646	500	2,000	1,000	1,000
249-000-000-683.000 Building Demolitions	-2,624	24,810	66,280	69,495	100,000	100,000
249-000-000-685.677 Insurance Refund-W/C	0	0	0	5,106	4,300	4,300
249-000-000-698.000 Miscellaneous	9,834	10,618	10,000	8,750	8,500	8,500
249-000-000-698.002 Building Board Appeal Fees	3,100	2,800	2,500	2,400	2,500	2,500
249-000-000-699.101 Contribution - General Fund	200,000	120,000	121,248	119,416	0	0
	<b>482,854</b>	<b>440,752</b>	<b>476,528</b>	<b>476,237</b>	<b>498,057</b>	<b>498,057</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Inspection</i>				
<i>Fund-Activity: 249-371</i>				
004	Ordinance Enforcement Officer	vacant		
010	Building Inspector	1		49,755
010	Plumbing & Mechanical Inspector	1		42,900
013	Chief Building Inspector	1		67,210
306	Office Assistant II	1		42,901
		<b>4</b>		<b>202,766</b>
Add:	1/4 Dir. Comm. Dev from CDBG			23,812
	1/2 Admin Secretary II from CDBG			19,643
	1/2 Clerk Typist II from CDBG			17,424
Less:	1/2 Office Assistant II to CDBG			-21,450
	1/2 Ordinance Enforcement Officer to CDBG			
<b>Activity Total</b>				<b>242,195</b>

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



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

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
249-371-000-702.000 Termination Pay	31,412	0	0	0	0	0
249-371-000-706.000 Salaries and Wages	299,007	262,973	270,763	258,799	242,195	242,195
249-371-000-707.000 Wages-Temporary	3,780	2,775	0	805	0	0
249-371-000-709.000 Overtime	88	4	0	0	0	0
249-371-000-715.000 Employers FICA	24,779	20,539	21,137	19,862	18,530	18,530
249-371-000-719.000 Health Insurance	21,699	17,941	24,976	30,933	30,285	30,285
249-371-000-719.678 RX Drug Insurance	5,451	4,378	7,025	5,389	4,935	4,935
249-371-000-719.679 Health Insurance Deductible	1,633	2,977	0	0	0	0
249-371-000-722.000 Pension-General	13,218	14,927	15,852	16,357	20,032	20,032
249-371-000-724.000 Unemployment	1,155	694	567	945	855	855
249-371-000-724.001 Workers Compensation	1,601	1,536	1,988	1,803	1,685	1,685
249-371-000-725.000 Other Fringe Benefits	1,484	1,596	4,395	4,448	4,750	4,750
	<b>405,307</b>	<b>330,340</b>	<b>346,703</b>	<b>339,341</b>	<b>323,267</b>	<b>323,267</b>
<b>Material and Supplies:</b>						
249-371-000-726.000 Office Supplies	6,083	7,060	6,000	5,000	5,000	5,000
249-371-000-737.000 Publications	778	1,994	1,755	1,755	1,740	1,740
249-371-000-751.000 Gasoline	2,252	1,408	1,500	1,900	2,000	2,000
	<b>9,113</b>	<b>10,462</b>	<b>9,255</b>	<b>8,655</b>	<b>8,740</b>	<b>8,740</b>
<b>Contractual and Other:</b>						
249-371-000-818.000 Contractual Services	5,817	29,236	6,100	12,700	10,925	10,925
249-371-000-818.004 Building Demolitions	6,488	43,720	66,280	66,280	100,000	100,000
249-371-000-818.028 Cont GIS	0	0	0	0	0	0
249-371-000-853.000 Telephone	4,164	2,442	2,600	2,475	2,400	2,400
249-371-000-873.000 Travel	3,060	911	1,500	1,000	1,405	1,405
249-371-000-900.000 Printing & Publishing	5,353	6,159	3,500	3,500	3,500	3,500
249-371-000-934.000 Office Equipment Maintenan	210	0	250	250	250	250
249-371-000-935.000 Software Maintenance	994	1,920	1,250	4,000	3,450	3,450
249-371-000-939.000 Vehicle Maintenance	1,994	1,158	2,000	2,000	1,850	1,850
249-371-000-943.000 Equipment Rental - MP	0	4,589	4,590	4,590	4,590	4,590
249-371-000-958.000 Memberships & Dues	622	555	1,000	1,000	700	700
249-371-000-960.000 Education & Training	1,191	802	1,500	1,500	1,180	1,180
249-371-000-962.000 Uncollectible Accounts	24,240	5,272	30,000	30,000	30,000	30,000
249-371-000-999.288 Contrib.-Lead Hazrd. Grant	1,700	0	0	0	0	0
	<b>55,833</b>	<b>96,764</b>	<b>120,570</b>	<b>129,295</b>	<b>160,250</b>	<b>160,250</b>
<b>Capital Outlay:</b>						
249-371-000-983.000 Office Equipment	3,500	747	0	0	1,500	1,500
249-371-000-984.000 Software - BS&A Upgrade	2,000	2,000	0	0	0	0
249-371-000-985.000 Vehicles	7,333	0	0	0	0	0
	<b>12,833</b>	<b>2,747</b>	<b>0</b>	<b>0</b>	<b>1,500</b>	<b>1,500</b>
<b>Building Inspection</b>	<b>483,086</b>	<b>440,313</b>	<b>476,528</b>	<b>477,291</b>	<b>493,757</b>	<b>493,757</b>

## (257) Budget Stabilization Fund

**PURPOSE** - This Fund is used to account for funds set aside under the provisions of Public Act 30 of 1978, being Section 141.441 to 141.445 of the Compiled Laws of 1979.

**CHARACTER** - This Fund is classified as a Special Revenue Fund because of the limited uses of the fund assets, as provided in Act 30 of the Public Acts of 1978. The Act provides "... the governing body of the municipality... may appropriate by... a 2/3 vote... of all or part of the surplus in the general fund...". The Act further states that the money in this Fund shall not exceed 15% of the General Fund budget and that interest earned on investments of the fund shall be transferred back to the General Fund. Money in the fund, in general, may be appropriated by 2/3 vote to cover a General Fund deficit, to prevent a reduction in the level of public services or to cover expenses relating to a natural disaster. Money in this Fund cannot be used for general capital improvements.

**AUTHORITY** - This Fund will be created by the formal adoption (2/3 vote needed) of the budget resolution for fiscal year 1996/97.

### City of Jackson Fiscal Year 2010/11 Adopted Budget Analysis of Changes in Fund Balance

***Fund 257 Budget Stabilization Fund***

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
Revenues	75,629	38,343	40,000	16,000	16,000	16,000
Expenditures	75,629	38,343	40,000	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
<b>Fund Balance - End of Year</b>	<b>1,603,500</b>	<b>1,603,500</b>	<b>1,603,500</b>	<b>1,603,500</b>	<b>1,603,500</b>	<b>1,603,500</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

*Fund 257 Budget Stabilization Fund*

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
257-000-000-664.000 Interest	75,629	38,343	40,000	16,000	16,000	16,000
<b>Total Revenues</b>	<b>75,629</b>	<b>38,343</b>	<b>40,000</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>

**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Contractual And Other:</b>						
257-999-000-999.101 Cont.-General Fund	75,629	38,343	40,000	16,000	16,000	16,000
	75,629	38,343	40,000	16,000	16,000	16,000
<b>Total Expenditures</b>	<b>75,629</b>	<b>38,343</b>	<b>40,000</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>

## (265) Drug Law Enforcement Fund

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

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

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

### City of Jackson Fiscal Year 2010/11 Adopted Budget Analysis of Changes in Fund Balance

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*Fund 265 Drug Law Enforcement Fund*

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
Revenues	76,333	169,509	36,000	77,841	41,758	41,758
Expenditures	76,928	97,361	41,931	98,620	44,791	44,791
Excess of Revenues Over (Under) Expenditures	(595)	72,148	(5,931)	(20,779)	(3,033)	(3,033)
Fund Balance - Beginning of Year	28,065	27,470	99,618	99,618	78,839	78,839
<b>Fund Balance - End of Year</b>	<b>27,470</b>	<b>99,618</b>	<b>93,687</b>	<b>78,839</b>	<b>75,806</b>	<b>75,806</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
265-000-000-642.265 Sale Of Property	10,472	15,693	7,300	6,800	5,850	5,850
265-000-000-664.000 Interest	500	1,862	1,200	1,235	785	785
265-000-000-698.000 Miscellaneous	65,361	151,954	27,500	69,806	35,123	35,123
<b>Total Revenues</b>	<b>76,333</b>	<b>169,509</b>	<b>36,000</b>	<b>77,841</b>	<b>41,758</b>	<b>41,758</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
<b>Material And Supplies:</b>						
265-333-000-756.000 Miscellaneous Supplies	177	5,203	5,000	2,811	3,000	3,000
	177	5,203	5,000	2,811	3,000	3,000
<b>Contractual And Other:</b>						
265-333-000-820.000 Special Investigations	0	0	500	350	1,350	1,350
265-333-000-942.000 Bldg. Rental/Lease	5,491	5,491	5,492	5,492	5,492	5,492
265-333-000-955.000 Forfeiture Sale Expense	45	30	250	250	250	250
265-333-000-963.000 Miscellaneous	0	0	100	100	100	100
265-333-000-999.270 Cont.- LAWNET Grant Fd	71,215	86,637	30,589	89,617	34,599	34,599
	76,751	92,158	36,931	95,809	41,791	41,791
<b>Total Expenditures</b>	<b>76,928</b>	<b>97,361</b>	<b>41,931</b>	<b>98,620</b>	<b>44,791</b>	<b>44,791</b>

## (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 2010/11 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 266 PSN Initiative Grant Fund***

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
Revenues	28,590	46,251	0	57,510	0	0
Expenditures	28,590	46,251	0	57,510	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
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
266-316-208-501.000 Federal Grant	23,655	28,079	0	46,326	0	0
<b>Total Revenues</b>	<b>23,655</b>	<b>28,079</b>	<b>0</b>	<b>46,326</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
266-316-208-709.000 Overtime	16,198	20,444	0	31,194	0	0
266-316-208-715.000 Employers FICA	235	281	0	438	0	0
266-316-208-724.001 Workers Compensation	162	204	0	312	0	0
	<u>16,595</u>	<u>20,929</u>	<u>0</u>	<u>31,944</u>	<u>0</u>	<u>0</u>
<b>Material And Supplies:</b>						
266-317-208-726.000 Office Supplies	0	0	0	1,375	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,375</u>	<u>0</u>	<u>0</u>
<b>Contractual And Other:</b>						
266-316-208-818.000 Contractual Services	7,060	7,150	0	13,007	0	0
	<u>7,060</u>	<u>7,150</u>	<u>0</u>	<u>13,007</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>23,655</b>	<b>28,079</b>	<b>0</b>	<b>46,326</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
266-317-208-501.000 Federal Grant	4,935	18,172	0	11,184	0	0
<b>Total Revenues</b>	<b>4,935</b>	<b>18,172</b>	<b>0</b>	<b>11,184</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
266-317-208-709.000 Overtime	2,427	14,935	0	4,757	0	0
266-317-208-715.000 Employers FICA	35	197	0	69	0	0
266-317-208-724.001 Workers Compensation	24	149	0	47	0	0
	<u>2,486</u>	<u>15,281</u>	<u>0</u>	<u>4,873</u>	<u>0</u>	<u>0</u>
<b>Material And Supplies:</b>						
266-317-208-726.000 Office Supplies	2,449	587	0	0	0	0
	<u>2,449</u>	<u>587</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Contractual And Other:</b>						
266-317-208-818.002 Contractual Services	0	2,304	0	605	0	0
266-317-208-873.000 Travel	0	0	0	2,736	0	0
266-317-208-960.000 Education and Training	0	0	0	2,970	0	0
	<u>0</u>	<u>2,304</u>	<u>0</u>	<u>6,311</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<b>4,935</b>	<b>18,172</b>	<b>0</b>	<b>11,184</b>	<b>0</b>	<b>0</b>

## (268) Byrne JAG Grant Fund

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

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

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

### City of Jackson Fiscal Year 2010/11 Adopted Budget Analysis of Changes in Fund Balance

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

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Revenues:</b>						
2009/10 Byrne ARRA JAG Grant	0	0	136,104	188,800	0	0
2009/10 Byrne ARRA JNET Grant	0	0	360,000	113,525	246,475	246,475
2006/10 Byrne JAG Grants	0	32,734	0	0	0	0
2007/08 Byrne JAG Grant	0	11,689	0	0	0	0
2009/10 Byrne JAG Grant	0	0	45,945	45,945	0	0
	0	44,423	542,049	348,270	246,475	246,475
<b>Expenditures:</b>						
2009/10 Byrne ARRA JAG Grant	0	0	136,104	188,800	0	0
2009/10 Byrne ARRA JNET Grant	0	0	360,000	113,525	246,475	246,475
2006/10 Byrne JAG Grants	0	32,734	0	0	0	0
2007/08 Byrne JAG Grant	0	11,689	0	0	0	0
2009/10 Byrne JAG Grant	0	0	45,945	45,945	0	0
	0	44,423	542,049	348,270	246,475	246,475
<b>Excess of Revenues Over (Under)</b>						
Expenditures	0	0	0	0	0	0
<b>Fund Balance - Beginning of Year</b>	0	0	0	0	0	0
<b>Fund Balance - End of Year</b>	0	0	0	0	0	0

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
268-302-210-501.000 Federal Grant	0	0	136,104	188,800	0	0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>136,104</b>	<b>188,800</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
268-302-210-706.000 Salaries and Wages	0	0	101,687	101,779	0	0
268-302-210-715.000 Employers FICA	0	0	1,491	1,481	0	0
268-302-210-719.000 Health Insurance	0	0	23,036	23,036	0	0
268-302-210-719.678 RX Drug Insurance	0	0	5,220	5,220	0	0
268-302-210-724.000 Unemployment Comp.	0	0	216	360	0	0
268-302-210-724.001 Workers Compensation	0	0	1,543	1,521	0	0
268-302-210-725.000 Other Fringe Benefits	0	0	1,762	1,369	0	0
	0	0	134,955	134,766	0	0
<b>Contractual And Other:</b>						
268-302-210-919.001 Physical Agility Testing	0	0	1,149	1,338	0	0
268-302-210-977.001 Equipment - County	0	0	0	52,696	0	0
	0	0	1,149	54,034	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>136,104</b>	<b>188,800</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
268-302-212-501.000 Federal Grant	0	0	360,000	113,525	246,475	246,475
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>360,000</b>	<b>113,525</b>	<b>246,475</b>	<b>246,475</b>

**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
268-302-212-706.000 Salaries and Wages	0	0	236,709	67,630	169,079	169,079
268-302-212-709.000 Overtime	0	0	31,872	19,020	12,852	12,852
268-302-212-715.000 Employers FICA	0	0	3,785	1,124	2,661	2,661
268-302-212-719.000 Health Insurance	0	0	58,357	15,674	42,683	42,683
268-302-212-719.678 RX Drug Insurance	0	0	7,830	2,722	5,108	5,108
268-302-212-719.679 Health Deductible	0	0	11,538	4,011	7,527	7,527
268-302-212-724.000 Unemployment Comp.	0	0	324	180	144	144
268-302-212-724.001 Workers Compensation	0	0	3,804	1,108	2,696	2,696
268-302-212-725.000 Other Fringe Benefits	0	0	3,591	1,056	2,535	2,535
	0	0	357,810	112,525	245,285	245,285
<b>Contractual And Other:</b>						
268-302-212-919.001 Physical Agility Testing	0	0	2,190	1,000	1,190	1,190
	0	0	2,190	1,000	1,190	1,190
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>360,000</b>	<b>113,525</b>	<b>246,475</b>	<b>246,475</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
268-305-207-501.000 Federal Grant	0	32,734	0	0	0	0
<b>Total Revenues</b>	<b>0</b>	<b>32,734</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Contractual And Other:</b>						
268-305-207-818.000 Contractual Services	0	0	0	0	0	0
	0	0	0	0	0	0
<b>Capital Outlay:</b>						
268-305-207-982.000 Machinery & Equipment	0	32,734	0	0	0	0
	0	32,734	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>32,734</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
268-305-208-501.000 Federal Grant	0	11,689	0	0	0	0
<b>Total Revenues</b>	<b>0</b>	<b>11,689</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Contractual And Other:</b>						
268-305-208-818.000 Contractual Services	0	0	0	0	0	0
	0	0	0	0	0	0
<b>Capital Outlay:</b>						
268-305-208-982.000 Machinery & Equipment	0	11,689	0	0	0	0
	0	11,689	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>11,689</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
268-305-210-501.000 Federal Grant	0	0	45,945	45,945	0	0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>45,945</b>	<b>45,945</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
268-305-210-706.000 Salaries and Wages	0	0	24,402	25,676	0	0
268-305-210-715.000 Employers FICA	0	0	354	366	0	0
268-305-210-719.000 Health Insurance	0	0	7,064	5,518	0	0
268-305-210-719.678 RX Drug Insurance	0	0	0	1,052	0	0
268-305-210-724.000 Unemployment Comp.	0	0	108	0	0	0
268-305-210-724.001 Workers Compensation	0	0	366	379	0	0
268-305-210-725.000 Other Fringe Benefits	0	0	827	130	0	0
	0	0	33,121	33,121	0	0
<b>Capital Outlay:</b>						
268-305-210-977.001 Equipment - County	0	0	12,824	12,824	0	0
	0	0	12,824	12,824	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>45,945</b>	<b>45,945</b>	<b>0</b>	<b>0</b>

## (269) COPS - CHRP Grant Fund

**PURPOSE** - This Fund is used to account for the **pending** 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 2010/11 Adopted Budget Analysis of Changes in Fund Balance

#### *Fund 269 COPS - CHRP Grant Fund*

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
Revenues	0	0	591,920	177,576	385,828	385,828
Expenditures	0	0	591,920	177,576	385,828	385,828
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

*Fund 269 COPS - CHRP Grant Fund*

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
269-307-000-501.000 Federal Grant	0	0	591,920	177,576	385,828	385,828
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>591,920</b>	<b>177,576</b>	<b>385,828</b>	<b>385,828</b>

**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
269-307-000-706.000 Salaries and Wages	0	0	435,060	130,518	290,760	290,760
269-307-000-715.000 Employers FICA	0	0	6,310	1,893	4,216	4,216
269-307-000-719.000 Health Insurance	0	0	109,690	35,157	70,314	70,314
269-307-000-719.678 RX Drug Insurance	0	0	24,850	7,455	14,910	14,910
269-307-000-724.000 Unemployment Comp.	0	0	1,080	324	648	648
269-307-000-724.001 Workers Compensation	0	0	6,530	1,959	4,362	4,362
269-307-000-725.000 Other Fringe Benefits	0	0	8,400	270	618	618
	0	0	591,920	177,576	385,828	385,828
<b>Contractual And Other:</b>						
269-307-000-919.001 Physical Agility Testing	0	0	0	0	0	0
	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>591,920</b>	<b>177,576</b>	<b>385,828</b>	<b>385,828</b>

## (270) LAWNET Grant Fund

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

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

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

### City of Jackson Fiscal Year 2010/11 Adopted Budget Analysis of Changes in Fund Balance

#### *Fund 270 LAWNET Grant Fund*

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Revenues:</b>						
2006/07 LAWNET Grant	31,508	0	0	0	0	0
2007/08 LAWNET Grant	97,636	33,215	0	0	0	0
2008/09 LAWNET Grant	0	87,869	30,589	30,879	0	0
2009/10 LAWNET Grant	0	0	96,210	101,843	34,599	34,599
	129,144	121,084	126,799	132,722	34,599	34,599
<b>Expenditures:</b>						
2006/07 LAWNET Grant	31,508	0	0	0	0	0
2007/08 LAWNET Grant	97,636	33,215	0	0	0	0
2008/09 LAWNET Grant	0	87,869	30,589	30,879	0	0
2009/10 LAWNET Grant	0	0	96,120	101,843	34,599	34,599
	129,144	121,084	126,709	132,722	34,599	34,599
<b>Excess of Revenues Over (Under)</b>						
<b>Expenditures</b>	0	0	90	0	0	0
<b>Fund Balance - Beginning of Year</b>	1,144	1,144	1,144	1,144	1,144	1,144
<b>Fund Balance - End of Year</b>	1,144	1,144	1,234	1,144	1,144	1,144

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
270-333-207-501.000 Federal Grant	9,111	0	0	0	0	0
270-333-207-699.265 Cont.-Drug Law Enf. Fund	22,397	0	0	0	0	0
<b>Total Revenues</b>	<b>31,508</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
270-333-207-706.000 Salaries and Wages	26,736	0	0	0	0	0
270-333-207-715.000 Employers FICA	387	0	0	0	0	0
270-333-207-719.000 Health Insurance	3,520	0	0	0	0	0
270-333-207-724.001 Workers Compensation	401	0	0	0	0	0
270-333-207-725.000 Other Fringe Benefits	464	0	0	0	0	0
	<b>31,508</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>31,508</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
270-333-208-501.000 Federal Grant	48,818	10,019	0	0	0	0
270-333-208-699.265 Cont.-Drug Law Enf. Fund	48,818	23,196	0	0	0	0
<b>Total Revenues</b>	<b>97,636</b>	<b>33,215</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
270-333-208-706.000 Salaries and Wages	80,312	27,502	0	0	0	0
270-333-208-715.000 Employers FICA	1,182	399	0	0	0	0
270-333-208-719.000 Health Insurance	12,028	4,829	0	0	0	0
270-333-208-724.000 Unemployment Comp.	338	0	0	0	0	0
270-333-208-724.001 Workers Compensation	1,223	412	0	0	0	0
270-333-208-725.000 Other Fringe Benefits	1,337	73	0	0	0	0
	96,420	33,215	0	0	0	0
<b>Contractual And Other:</b>						
270-333-208-919.001 Physical Agility Testing	1,216	0	0	0	0	0
	1,216	0	0	0	0	0
<b>Total Expenditures</b>	<b>97,636</b>	<b>33,215</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
270-333-209-501.000 Federal Grant	0	24,428	0	0	0	0
270-333-209-699.265 Cont.-Drug Law Enf. Fd.	0	63,441	30,589	30,879	0	0
<b>Total Revenues</b>	<b>0</b>	<b>87,869</b>	<b>30,589</b>	<b>30,879</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
270-333-209-706.000 Salaries and Wages	0	84,442	29,636	29,935	0	0
270-333-209-715.000 Employers FICA	0	1,231	430	436	0	0
270-333-209-724.000 Unemployment Comp.	0	216	0	0	0	0
270-333-209-724.001 Workers Compensation	0	1,274	445	450	0	0
270-333-209-725.000 Other Fringe Benefits	0	219	78	58	0	0
	0	87,382	30,589	30,879	0	0
<b>Contractual And Other:</b>						
270-333-209-919.001 Physical Agility Testing	0	487	0	0	0	0
	0	487	0	0	0	0
<b>2008/09 LAWNET Grant</b>	<b>0</b>	<b>87,869</b>	<b>30,589</b>	<b>30,879</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
270-333-210-501.000 Federal Grant	0	0	48,105	48,105	0	0
270-333-210-699.265 Cont.-Drug Law Enf. Fd.	0	0	48,105	53,738	34,599	34,599
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>96,210</b>	<b>101,843</b>	<b>34,599</b>	<b>34,599</b>

**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
270-333-210-706.000 Salaries and Wages	0	0	73,197	88,842	29,679	29,679
270-333-210-715.000 Employers FICA	0	0	1,061	1,314	430	430
270-333-210-719.000 Health Insurance	0	0	14,483	5,666	3,256	3,256
270-333-210-719.678 RX Drug Insurance	0	0	2,675	1,249	718	718
270-333-210-724.000 Umemployment Comp.	0	0	360	358	0	0
270-333-210-724.001 Workers Compensation	0	0	1,097	1,369	438	438
270-333-210-725.000 Other Fringe Benefits	0	0	1,787	613	78	78
	0	0	94,660	99,411	34,599	34,599
<b>Contractual And Other:</b>						
270-333-210-919.001 Physical Agility Testing	0	0	1,460	2,432	0	0
	0	0	1,460	2,432	0	0
<b>2009/10 LАWNET Grant</b>	<b>0</b>	<b>0</b>	<b>96,120</b>	<b>101,843</b>	<b>34,599</b>	<b>34,599</b>

## (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 2010/11 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 288 Lead Hazard Control Grant Fund***

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
Revenues	601,532	570,467	721,495	667,664	0	0
Expenditures	601,532	570,467	721,495	667,664	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
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

*Fund 288 Lead Hazard Control Grant Fund*

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
288-000-000-502.288 Fed. Grant-Healthy Homes	599,102	570,467	721,495	667,610	0	0
288-000-000-664.000 Interest	554	0	0	0	0	0
288-000-000-685.677 Insurance Refund-W/C	0	0	0	54	0	0
288-000-000-698.012 Other Program Income	176	0	0	0	0	0
288-000-000-699.249 Contrib.- Bldg. Insp. Fund	1,700	0	0	0	0	0
<b>Total Revenues</b>	<b>601,532</b>	<b>570,467</b>	<b>721,495</b>	<b>667,664</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
288-288-000-706.000 Salaries and Wages	2,366	15,683	0	3,974	0	0
288-288-000-707.000 Wages-Temporary	10,666	35,222	0	30,682	0	0
288-288-000-710.000 Salaries & Fringes	39,331	17,444	24,692	-27,544	0	0
288-288-000-715.000 Employers FICA	828	3,865	0	2,843	0	0
288-288-000-719.000 Health Insurance	245	764	0	688	0	0
288-288-000-719.678 RX Drug Insurance	78	156	0	131	0	0
288-288-000-719.679 Health Insurance Deductible	54	0	0	0	0	0
288-288-000-722.000 Pension-General	105	363	0	325	0	0
288-288-000-724.000 Unemployment	152	194	0	136	0	0
288-288-000-724.001 Workers Compensation	67	389	0	272	0	0
288-288-000-725.000 Other Fringe Benefits	12	66	0	35	0	0
	<u>53,904</u>	<u>74,146</u>	<u>24,692</u>	<u>11,542</u>	<u>0</u>	<u>0</u>
<b>Material And Supplies:</b>						
288-288-000-726.000 Office Supplies	1,294	2,609	7,552	659	0	0
288-288-000-745.000 Program Supplies	873	0	0	0	0	0
	<u>2,167</u>	<u>2,609</u>	<u>7,552</u>	<u>659</u>	<u>0</u>	<u>0</u>
<b>Contractual And Other:</b>						
288-288-000-818.000 Contractual Services	10,719	11,557	22,131	35,116	0	0
288-288-000-818.288 Cont. Serv. - Relocation	10,638	15,297	154,773	18,684	0	0
288-288-000-818.289 Cont. Serv. - Lead Program	985	122,597	163,779	295,523	0	0
288-288-000-818.290 Cont. Serv. - Rehab. Program	363,891	127,690	100,898	94,369	0	0
288-288-000-818.291 Cont. Serv. - Hazard Program	0	0	25,000	0	0	0
288-288-000-818.292 Cont. Serv. - Rental Rehab.	94,915	31,145	83,980	450	0	0
288-288-000-818.293 Cont. Serv. - Homeowner Re	35,075	137,689	124,632	203,316	0	0
288-288-000-818.294 Cont. Serv. - Risk Assmt.	26,950	46,280	12,220	7,875	0	0
288-288-000-853.000 Telephone	-32	24	0	23	0	0
288-288-000-873.000 Travel	1,693	1,433	1,838	41	0	0
288-288-000-900.000 Printing & Publishing	627	0	0	66	0	0
	<u>545,461</u>	<u>493,712</u>	<u>689,251</u>	<u>655,463</u>	<u>0</u>	<u>0</u>
<b>Total Expenditures</b>	<u><b>601,532</b></u>	<u><b>570,467</b></u>	<u><b>721,495</b></u>	<u><b>667,664</b></u>	<u><b>0</b></u>	<u><b>0</b></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 2010/11 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 289 Neighborhood Stabilization Grant Fund***

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
Revenues	0	0	0	602,675	1,097,325	1,097,325
Expenditures	0	0	0	602,675	1,097,325	1,097,325
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

***Fund 289 Neighborhood Stabilization Grant Fund***

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
289-000-000-502.289 Fed. Grant - NSP	0	0	0	602,675	1,097,325	1,097,325
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>602,675</b>	<b>1,097,325</b>	<b>1,097,325</b>

**Expenditure Detail**

***Fund 289 Neighborhood Stabilization Grant Fund***  
***Dept 289 Neighborhood Stabilization Grant***

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Contractual And Other:</b>						
289-289-000-814.289 Homeownership Assist.	0	0	0	10,450	28,550	28,550
289-289-000-815.036 Rehab Program Delivery	0	0	0	10,000	127,400	127,400
289-289-000-815.098 Acquisition	0	0	0	180,000	0	0
289-289-000-815.289 Rehab Aband./Foreclosed	0	0	0	220,100	378,500	378,500
289-289-000-818.004 Demolition	0	0	0	140,005	419,995	419,995
289-289-000-818.056 Demo. Program Delivery	0	0	0	7,120	7,880	7,880
289-289-000-956.000 Administration	0	0	0	35,000	135,000	135,000
	0	0	0	602,675	1,097,325	1,097,325
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>602,675</b>	<b>1,097,325</b>	<b>1,097,325</b>

## (293) Waterfront Redevelopment Grant Fund

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

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

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

### City of Jackson Fiscal Year 2010/11 Adopted Budget Analysis of Changes in Fund Balance

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

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
Revenues	5	2,000	277,777	277,000	0	0
Expenditures	0	2,000	277,777	277,021	0	0
Excess of Revenues Over (Under) Expenditures	5	0	0	(21)	0	0
Fund Balance - Beginning of Year	16	21	21	21	0	0
<b>Fund Balance - End of Year</b>	<b>21</b>	<b>21</b>	<b>21</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

**Fund 293 Waterfront Redevelopment Grant Fund**

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
293-000-000-539.034 State Grant - Waterfront	0	2,000	277,777	277,000	0	0
293-000-000-664.000 Interest	5	0	0	0	0	0
<b>Total Revenues</b>	<b>5</b>	<b>2,000</b>	<b>277,777</b>	<b>277,000</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Contractual And Other:</b>						
293-744-000-818.049 Planning, Eng.& Design	0	2,000	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	277,777	277,021	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
	<b>0</b>	<b>2,000</b>	<b>277,777</b>	<b>277,021</b>	<b>0</b>	<b>0</b>
<b>Capital Outlay:</b>						
293-744-000-973.293 Land Acquisition-Easements	0	0	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>0</b>	<b>2,000</b>	<b>277,777</b>	<b>277,021</b>	<b>0</b>	<b>0</b>

## (294) 2004 Brownfield Assessment Grant Fund

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

**CHARACTER** - The Community Development Department will oversee the administration of the \$ 400,000 Grant . The term of the Grant Agreement is 10/1/04 through 9/30/06. Separate activities for Brownfield sites with hazardous material contamination and those with petroleum contamination will be maintained in accordance with the approved Work Plan.

**AUTHORITY** - This Fund was established to facilitate the grant reporting requirements as contained in the US EPA Cooperative Agreement # BF-96553001-0 dated 9/24/04 and approved by the City Council on 10/13/04.

### City of Jackson Fiscal Year 2010/11 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 294 2004 Brownfield Assessment Grant Fund***

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
Revenues	145,641	0	0	0	0	0
Expenditures	145,641	0	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

***Fund 294 2004 Brownfield Assessment Grant Fund***

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
294-000-000-501.335 Fed. Grant-EPA Haz. Substances	77,786	0	0	0	0	0
294-000-000-501.336 Fed. Grant-EPA Petroleum	67,855	0	0	0	0	0
<b>Total Revenues</b>	<b>145,641</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

***Fund 294 2004 Brownfield Assessment Grant Fund***

***Dept 335 Hazardous Substances Grant***

Account Description	2007/08 Actual	2008/09 Actual	2008/09 Actual	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Materials &amp; Supplies:</b>						
294-335-000-756.000 Miscellaneous Supplies	320	0	0	0	0	0
	320	0	0	0	0	0
<b>Contractual And Other:</b>						
294-335-000-818.000 Contractual Services	75,916	0	0	0	0	0
294-335-000-873.000 Travel	1,518	0	0	0	0	0
294-335-000-963.000 Miscellaneous	32	0	0	0	0	0
	77,466	0	0	0	0	0
<b>Total Hazardous Substances Grant</b>	<b>77,786</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

***Dept 336 Petroleum Grant***

Account Description	2007/08 Actual	2008/09 Actual	2008/09 Actual	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Materials &amp; Supplies:</b>						
294-336-000-756.000 Miscellaneous Supplies	320	0	0	0	0	0
	320	0	0	0	0	0
<b>Contractual And Other:</b>						
294-336-000-818.000 Contractual Services	65,965	0	0	0	0	0
294-336-000-873.000 Travel	1,518	0	0	0	0	0
294-336-000-963.000 Miscellaneous	52	0	0	0	0	0
	67,535	0	0	0	0	0
<b>Total Petroleum Grant</b>	<b>67,855</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>145,641</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## (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 2010/11 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 295 2008 Brownfield Assessment Grant Fund***

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
Revenues	2,534	128,802	97,466	168,664	100,000	100,000
Expenditures	2,534	128,802	97,466	168,664	100,000	100,000
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

**Fund 295 2008 Brownfield Assessment Grant Fund**

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
295-000-000-501.335 Fed. Grant-EPA Haz. Substances	1,267	125,026	48,733	73,707	0	0
295-000-000-501.336 Fed. Grant-EPA Petroleum	1,267	3,776	48,733	94,957	100,000	100,000
<b>Total Revenues</b>	<b>2,534</b>	<b>128,802</b>	<b>97,466</b>	<b>168,664</b>	<b>100,000</b>	<b>100,000</b>

**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2008/09 Actual	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Materials &amp; Supplies:</b>						
295-335-000-756.000 Miscellaneous Supplies	23	117	477	1,860	0	0
	23	117	477	1,860	0	0
<b>Contractual And Other:</b>						
295-335-000-818.000 Contractual Services	0	121,391	42,250	73,609	0	0
295-335-000-873.000 Travel	906	60	94	1,034	0	0
295-335-000-963.000 Miscellaneous	338	0	5,912	662	0	0
	1,244	121,451	48,256	75,305	0	0
<b>Total Hazardous Substances Grant</b>	<b>1,267</b>	<b>121,568</b>	<b>48,733</b>	<b>77,165</b>	<b>0</b>	<b>0</b>

**Fund 295 2008 Brownfield Assessment Grant Fund**  
**Dept 336 Petroleum Grant**

Account Description	2007/08 Actual	2008/09 Actual	2008/09 Actual	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Materials &amp; Supplies:</b>						
295-336-000-756.000 Miscellaneous Supplies	23	116	477	1,861	0	0
	23	116	477	1,861	0	0
<b>Contractual And Other:</b>						
295-336-000-818.000 Contractual Services	0	7,058	42,250	85,942	100,000	100,000
295-336-000-873.000 Travel	906	60	94	3,034	0	0
295-336-000-963.000 Miscellaneous	338	0	5,912	662	0	0
	1,244	7,118	48,256	89,638	100,000	100,000
<b>Total Petroleum Grant</b>	<b>1,267</b>	<b>7,234</b>	<b>48,733</b>	<b>91,499</b>	<b>100,000</b>	<b>100,000</b>
<b>Total Expenditures</b>	<b>2,534</b>	<b>128,802</b>	<b>97,466</b>	<b>168,664</b>	<b>100,000</b>	<b>100,000</b>

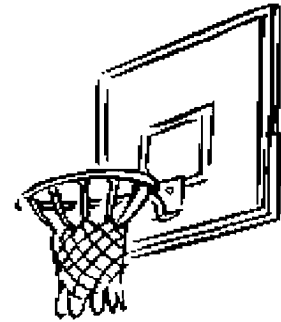


## (296) Recreation Activity Fund

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

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

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



### City of Jackson Fiscal Year 2010/11 Adopted Budget Analysis of Changes in Fund Balance

***Fund 296 Recreation Activity Fund***

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
Revenues	243,932	221,892	290,000	252,745	263,500	263,500
Expenditures	242,530	215,280	294,299	251,797	252,106	252,106
Excess of Revenues Over (Under) Expenditures	1,402	6,612	(4,299)	948	11,394	11,394
Fund Balance - Beginning of Year	31,771	33,173	39,785	39,785	40,733	40,733
<b>Fund Balance - End of Year</b>	<b>33,173</b>	<b>39,785</b>	<b>35,486</b>	<b>40,733</b>	<b>52,127</b>	<b>52,127</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

***Fund 296 Recreation Activity Fund***

Account Description	2007/08	2008/09	2009/10	2009/10	2010/11	2010/11
	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
296-000-000-651.002 Charges For Serv.-Softball	66,825	68,274	80,000	80,000	80,000	80,000
296-000-000-651.003 Charges For Serv.-Volleyball	11,480	13,156	20,000	20,000	20,000	20,000
296-000-000-651.004 Charges For Serv.-Basketball	5,047	4,408	5,000	2,800	4,000	4,000
296-000-000-651.005 Charges For Serv.-Other	80,738	77,997	83,000	83,000	83,000	83,000
296-000-000-651.006 Charges For Serv.-Sr.Cit.Travel	78,226	57,250	100,000	60,000	70,000	70,000
296-000-000-664.000 Interest	1,616	807	2,000	2,000	2,000	2,000
296-000-000-685.677 Insurance Refund-W/C	0	0	0	4,945	4,500	4,500
<b>Total Revenues</b>	<b>243,932</b>	<b>221,892</b>	<b>290,000</b>	<b>252,745</b>	<b>263,500</b>	<b>263,500</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Personnel Schedule**

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

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

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
296-693-000-706.000 Salaries and Wages	1,520	466	0	0	0	0
296-693-000-707.000 Wages-Temporary	80,815	90,928	117,160	117,160	110,499	110,499
296-693-000-709.000 Overtime	4,803	6,433	0	0	0	0
296-693-000-715.000 Employers FICA	6,538	7,399	8,962	8,960	8,453	8,453
296-693-000-719.000 Health Insurance	413	812	0	0	0	0
296-693-000-719.678 RX Drug Insurance	109	57	0	0	0	0
296-693-000-719.679 Health Insurance Deductible	26	0	0	0	0	0
296-693-000-722.000 Pension-General	222	435	0	0	0	0
296-693-000-724.000 Unemployment Comp.	1,373	1,289	1,582	1,582	2,210	2,210
296-693-000-724.001 Workers Compensation	1,956	2,203	2,695	2,695	2,541	2,541
296-693-000-725.000 Other Fringe Benefits	56	73	0	0	0	0
	<b>97,831</b>	<b>110,095</b>	<b>130,399</b>	<b>130,397</b>	<b>123,703</b>	<b>123,703</b>
<b>Material And Supplies:</b>						
296-693-000-726.000 Office Supplies	717	1,061	1,000	1,000	1,000	1,000
296-693-000-745.000 Program Supplies	45,457	32,268	40,000	40,000	38,003	38,003
	<b>46,174</b>	<b>33,329</b>	<b>41,000</b>	<b>41,000</b>	<b>39,003</b>	<b>39,003</b>
<b>Contractual And Other:</b>						
296-693-000-818.000 Contractual Services	10,519	2,096	7,000	4,000	3,000	3,000
296-693-000-861.000 Auto Allowance	2,537	2,288	1,500	2,000	2,000	2,000
296-693-000-873.000 Travel	2,157	281	4,000	4,000	4,000	4,000
296-693-000-873.001 Travel-Senior Citizens	66,563	50,634	90,000	50,000	60,000	60,000
296-693-000-900.000 Printing & Publishing	2,885	798	3,000	3,000	3,000	3,000
296-693-000-958.000 Memberships And Dues	1,375	1,025	1,400	1,400	1,400	1,400
296-693-000-963.000 Miscellaneous	33	291	0	0	0	0
296-693-000-965.101 Admin.-General Fund	12,456	14,443	16,000	16,000	16,000	16,000
	<b>98,525</b>	<b>71,856</b>	<b>122,900</b>	<b>80,400</b>	<b>89,400</b>	<b>89,400</b>
<b>Total Expenditures</b>	<b>242,530</b>	<b>215,280</b>	<b>294,299</b>	<b>251,797</b>	<b>252,106</b>	<b>252,106</b>



## (297) JPS Recreation Millage Program Fund

**PURPOSE** - This fund is used to account for the expenditure of certain revenues generated from a recreation millage (.2 mills) approved by the voters within the Jackson Public School District. Funds collected with this millage levy are collected by the Jackson Public School District and remitted to the City annually to "provide funds for 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 2010/11 Adopted Budget Analysis of Changes in Fund Balance

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**Fund 297 JPS Recreation Millage Program Fund**

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
Revenues	248,422	252,733	250,000	252,675	245,800	245,800
Expenditures	247,035	253,383	250,000	248,000	241,000	241,000
Excess of Revenues Over (Under) Expenditures	1,387	(650)	0	4,675	4,800	4,800
Fund Balance - Beginning of Year	211	1,598	948	948	5,623	5,623
<b>Fund Balance - End of Year</b>	<b>1,598</b>	<b>948</b>	<b>948</b>	<b>5,623</b>	<b>10,423</b>	<b>10,423</b>

**City of Jackson**  
**Fiscal Year 2010/11 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		*	<b>136,266</b>

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

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

**Fund 297 JPS Recreation Millage Program Fund**

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
297-000-000-587.000 Cont.- JPS Recreation	248,422	252,733	250,000	248,000	241,000	241,000
297-000-000-685.677 Insurance Refund-W/C	0	0	0	4,675	4,800	4,800
<b>Total Revenues</b>	<b>248,422</b>	<b>252,733</b>	<b>250,000</b>	<b>252,675</b>	<b>245,800</b>	<b>245,800</b>

**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
297-694-000-706.000 Salaries & Wages	1,259	771	0	20,000	0	0
297-694-000-707.000 Wages-Temporary	136,763	137,299	145,622	125,622	136,266	136,266
297-694-000-709.000 Overtime	5,058	5,870	0	0	0	0
297-694-000-715.000 Employers FICA	10,632	10,975	11,140	9,610	10,424	10,424
297-694-000-719.000 Health Insurance	441	719	0	0	0	0
297-694-000-719.678 RX Drug Insurance	121	57	0	0	0	0
297-694-000-719.679 Health Insurance Deductible	37	0	0	0	0	0
297-694-000-722.000 Pension-General	229	391	0	0	0	0
297-694-000-724.000 Unemployment	2,108	2,205	1,748	2,512	2,725	2,725
297-694-000-724.001 Workers Compensation	2,985	3,124	3,349	2,889	3,134	3,134
297-694-000-725.000 Other Fringe Benefits	181	63	0	0	0	0
	<b>159,814</b>	<b>161,474</b>	<b>161,859</b>	<b>160,633</b>	<b>152,549</b>	<b>152,549</b>
<b>Material and Supplies:</b>						
297-694-000-726.000 Office Supplies	2,219	1,469	4,000	4,000	4,051	4,051
297-694-000-745.000 Program Supplies	68,566	78,137	60,141	59,367	60,400	60,400
	<b>70,785</b>	<b>79,606</b>	<b>64,141</b>	<b>63,367</b>	<b>64,451</b>	<b>64,451</b>
<b>Contractual and Other:</b>						
297-694-000-818.000 Contractual Services	2,472	2,422	8,000	8,000	8,000	8,000
297-694-000-861.000 Auto Allow.(Staff Mileage)	2,620	2,068	3,000	3,000	3,000	3,000
297-694-000-900.000 Printing & Publishing	3,348	1,988	11,000	11,000	11,000	11,000
297-694-000-920.000 Utilities	5,252	5,825	0	0	0	0
297-694-000-960.000 Education & Training	0	0	2,000	2,000	2,000	2,000
297-694-000-962.000 Uncollectible Accounts	2,744	0	0	0	0	0
	<b>16,436</b>	<b>12,303</b>	<b>24,000</b>	<b>24,000</b>	<b>24,000</b>	<b>24,000</b>
<b>JPS Recreation Millage Programs</b>	<b>247,035</b>	<b>253,383</b>	<b>250,000</b>	<b>248,000</b>	<b>241,000</b>	<b>241,000</b>

## (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 programatic 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 2010/11 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 298 2008 Brownfield Revolving Loan Fund***

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
Revenues	0	0	0	100,000	900,000	900,000
Expenditures	0	0	0	100,000	900,000	900,000
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

*Fund 298 2008 Brownfield Revolving Loan Fund*

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
298-000-000-501.335 Fed. Grant-EPA Haz. Substances	0	0	0	60,000	540,000	<b>540,000</b>
298-000-000-501.336 Fed. Grant-EPA Petroleum	0	0	0	40,000	360,000	<b>360,000</b>
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>900,000</b>	<b>900,000</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2008/09 Actual	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
298-335-000-706.000 Salaries & Wages	0	0	0	3,300	29,700	29,700
	0	0	0	3,300	29,700	29,700
<b>Materials &amp; Supplies:</b>						
298-335-000-756.000 Miscellaneous Supplies	0	0	0	200	1,800	1,800
	0	0	0	200	1,800	1,800
<b>Contractual And Other:</b>						
298-335-000-817.000 Consultant Services	0	0	0	3,000	27,000	27,000
298-335-000-818.000 Contractual Services	0	0	0	53,200	478,800	478,800
298-335-000-873.000 Travel	0	0	0	300	2,700	2,700
298-335-000-963.000 Miscellaneous	0	0	0	0	0	0
	0	0	0	56,500	508,500	508,500
<b>Total Hazardous Substances Grant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60,000</b>	<b>540,000</b>	<b>540,000</b>

**Fund 298 2008 Brownfield Revolving Loan Fund**  
**Dept 336 Petroleum Grant**

Account Description	2007/08 Actual	2008/09 Actual	2008/09 Actual	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
298-336-000-706.000 Salaries & Wages	0	0	0	2,200	19,800	19,800
	0	0	0	2,200	19,800	19,800
<b>Materials &amp; Supplies:</b>						
298-336-000-756.000 Miscellaneous Supplies	0	0	0	135	1,215	1,215
	0	0	0	135	1,215	1,215
<b>Contractual And Other:</b>						
298-336-000-817.000 Consultant Services	0	0	0	2,000	18,000	18,000
298-336-000-818.000 Contractual Services	0	0	0	35,465	319,185	319,185
298-336-000-873.000 Travel	0	0	0	200	1,800	1,800
298-336-000-963.000 Miscellaneous	0	0	0	0	0	0
	0	0	0	37,665	338,985	338,985
<b>Total Petroleum Grant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,000</b>	<b>360,000</b>	<b>360,000</b>
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>900,000</b>	<b>900,000</b>

## **Debt Service Funds**

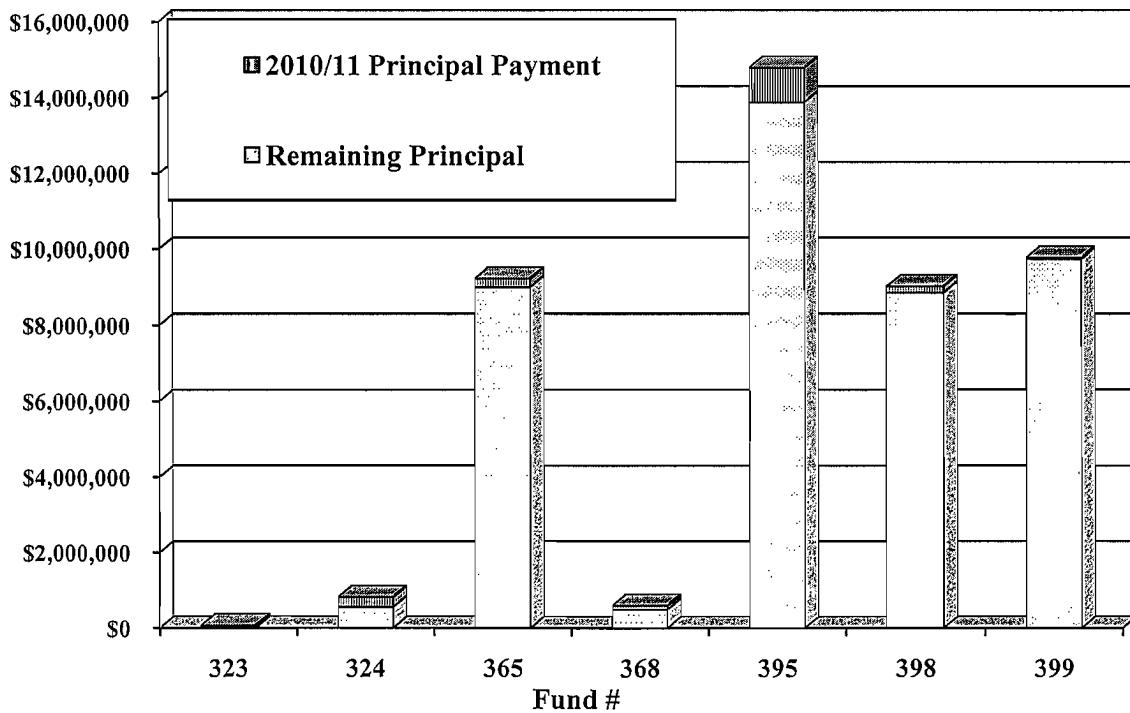
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**Debt service funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies when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

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**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Debt Service Funds**  
**Debt Summary**

Fund	Debt Service Fund Name	Date Issued	Issue Amount	Principal Outstanding 6/30/2010	FY 2010/11	
					Principal	Interest
323	Michigan Urban Land Assembly Loan	01/16/01	1,000,000	64,000	64,000	-
324	2003 MTF Bond	03/01/03	1,750,000	810,000	260,000	20,700
365	City Hall - Series A	11/18/03	8,250,000	7,605,000	185,000	341,881
	City Hall - Series B	12/01/03	1,750,000	1,600,000	40,000	68,055
368	Building Authority	10/01/97	770,000	225,000	70,000	9,808
		08/01/99	600,000	365,000	30,000	18,375
395	2001 DDA TIF	03/27/01	17,998,578	14,778,578	910,000	333,550
398	2002 BRA TIF	04/11/02	18,500,000	9,000,000	165,000	454,878
399	2007 BRA TIF Refunding	07/24/07	9,905,000	9,755,000	30,000	417,404
<b>Debt Service Fund Totals</b>			<b>\$ 60,523,578</b>	<b>\$ 44,202,578</b>	<b>\$ 1,754,000</b>	<b>\$ 1,664,651</b>



## (320) 1998 Michigan Transportation Fund Debt Service Fund

**PURPOSE** - This Fund is used to record the payment of interest and principal on the \$995,000 1998 Michigan Transportation Fund Bonds, dated March 1, 1998, which were issued as authorized by Act 175 for the purpose of defraying part of the cost of constructing street improvements in the City of Jackson. These Bonds are issued in anticipation of Michigan Transportation Fund payments (gas & weight tax distributions) from the State of Michigan to the City of Jackson.

**CHARACTER** - Transfers are to be made annually from the Major Street Fund to this Fund in an amount sufficient to meet interest and principal retirements. The Bonds mature serially beginning September 1, 1998 to 2007 in amounts ranging from \$75,000 to \$125,000 and bear interest at 4.55%.

**AUTHORITY** - This Fund was established through adoption of the Bond Authorizing Resolution on February 17, 1997, as required by the State Department of Treasury.

### City of Jackson Fiscal Year 2010/11 Adopted Budget Analysis of Changes in Fund Balance

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

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
Revenues	128,144	0	0	0	0	0
Expenditures	128,144	7	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	(7)	0	0	0	0
Fund Balance - Beginning of Year	7	7	0	0	0	0
<b>Fund Balance - End of Year</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
320-000-000-699.202 Cont.-Major Street Fund	128,144	0	0	0	0	0
<b>Total Revenues</b>	<b>128,144</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>Manager Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
<b>Debt Service:</b>						
320-945-000-991.000 Principal	125,000	0	0	0	0	0
320-945-000-995.000 Interest	2,844	0	0	0	0	0
320-945-000-996.000 Paying Agent Fees	300	0	0	0	0	0
320-945-000-999.324 Cont.-2003 MTF Bond Fd.	0	7	0	0	0	0
	128,144	7	0	0	0	0
<b>Total Expenditures</b>	<b>128,144</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## (323) Michigan Urban Land Assembly Loan Debt Service Fund

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

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

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

### City of Jackson Fiscal Year 2010/11 Adopted Budget Analysis of Changes in Fund Balance

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

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
Revenues	144,000	144,000	144,000	144,000	64,000	64,000
Expenditures	144,000	144,000	144,000	144,000	64,000	64,000
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

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

<u>Account Description</u>	<u>2007/08 Actual</u>	<u>2008/09 Actual</u>	<u>2009/10 Budget</u>	<u>2009/10 Projected</u>	<u>2010/11 Manager Proposed</u>	<u>2010/11 Council Adopted</u>
323-000-000-699.496    Cont.-DDA Project Fund	144,000	144,000	144,000	144,000	64,000	64,000
<b>Total Revenues</b>	<b>144,000</b>	<b>144,000</b>	<b>144,000</b>	<b>144,000</b>	<b>64,000</b>	<b>64,000</b>

**Expenditure Detail**

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

<u>Account Description</u>	<u>2007/08 Actual</u>	<u>2008/09 Actual</u>	<u>2009/10 Budget</u>	<u>2009/10 Projected</u>	<u>2010/11 Manager Proposed</u>	<u>2010/11 Council Adopted</u>
<b>Debt Service:</b>						
323-945-000-991.000    Principal	144,000	144,000	144,000	144,000	64,000	64,000
	144,000	144,000	144,000	144,000	64,000	64,000
<b>Total Expenditures</b>	<b>144,000</b>	<b>144,000</b>	<b>144,000</b>	<b>144,000</b>	<b>64,000</b>	<b>64,000</b>

## (324) 2003 Michigan Transportation Fund Debt Service Fund

**PURPOSE** - This Fund will be used to record the payment of interest and principal on the \$ 1,750,000 Michigan Transportation Fund Bonds, Series 2003, which were issued, as authorized by Act 175, for the purpose of defraying part of the cost of constructing street improvements as well as a Salt Storage Dome in the City of Jackson. Bonds of this type are issued in anticipation of Michigan Transportation Fund payments (gas & weight tax distributions) from the State of Michigan to the City of Jackson.

**CHARACTER** - Transfers will be made annually from the Major Street Fund and Local Street Fund to this Fund in an amount sufficient to meet interest and principal retirements. The Bonds, which were sold March 12, 2003, will mature serially beginning September 1, 2004 through 2012 in amounts ranging from \$ 110,000 to \$ 280,000 and bear interest of 2.00% - 3.20 % .

**AUTHORITY** - This Fund was established through adoption of the Bond Authorizing Resolution on January 28, 2003, and is required by the State Department of Treasury.

### City of Jackson Fiscal Year 2010/11 Adopted Budget Analysis of Changes in Fund Balance

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

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
Revenues	153,435	278,787	277,815	277,815	280,925	280,925
Expenditures	153,435	278,780	277,815	277,815	280,925	280,925
Excess of Revenues Over (Under) Expenditures	0	7	0	0	0	0
Fund Balance - Beginning of Year	0	0	7	7	7	7
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2007/08</b>	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2010/11</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Manager</b>	<b>Council</b>
					<b>Proposed</b>	<b>Adopted</b>
324-000-000-699.202 Cont.-Major Street Fund	141,160	256,478	255,590	255,590	258,451	258,451
324-000-000-699.203 Cont.-Local Street Fund	12,275	22,302	22,225	22,225	22,474	22,474
324-000-000-699.320 Cont.-1998 MTF Bond Fd.	0	7	0	0	0	0
<b>Total Revenues</b>	<b>153,435</b>	<b>278,787</b>	<b>277,815</b>	<b>277,815</b>	<b>280,925</b>	<b>280,925</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2007/08</b>	<b>2008/09</b>	<b>2009/10</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2010/11</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Manager</b>	<b>Council</b>
					<b>Proposed</b>	<b>Adopted</b>
<b>Debt Service:</b>						
324-945-000-991.000 Principal	115,000	245,000	250,000	250,000	260,000	260,000
324-945-000-995.000 Interest	37,985	33,780	27,590	27,590	20,700	20,700
324-945-000-996.000 Paying Agent Fees	450	0	225	225	225	225
	153,435	278,780	277,815	277,815	280,925	280,925
<b>Total Expenditures</b>	<b>153,435</b>	<b>278,780</b>	<b>277,815</b>	<b>277,815</b>	<b>280,925</b>	<b>280,925</b>

## (365) City Hall Debt Service Fund

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

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

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

### City of Jackson Fiscal Year 2010/11 Adopted Budget Analysis of Changes in Fund Balance

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

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
Revenues	592,370	589,639	587,500	585,000	637,000	637,000
Expenditures	580,923	601,586	616,186	616,686	635,436	635,436
Excess of Revenues Over (Under) Expenses	11,447	(11,947)	(28,686)	(31,686)	1,564	1,564
Fund Balance - Beginning of Year	37,093	48,540	36,593	36,593	4,907	4,907
<b>Fund Balance - End of Year</b>	<b>48,540</b>	<b>36,593</b>	<b>7,907</b>	<b>4,907</b>	<b>6,471</b>	<b>6,471</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
365-000-000-403.000 Property Taxes	581,540	582,118	580,000	580,000	632,000	632,000
365-000-000-424.000 Payments in Lieu of Tax	2,541	2,532	2,500	2,500	2,500	2,500
365-000-000-664.000 Interest	8,289	4,989	5,000	2,500	2,500	2,500
<b>Total Revenues</b>	<b>592,370</b>	<b>589,639</b>	<b>587,500</b>	<b>585,000</b>	<b>637,000</b>	<b>637,000</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
<b>Contractual &amp; Other:</b>						
365-945-000-962.000 Uncollect. Accts-MTT Ref.	0	0	0	0	0	0
	0	0	0	0	0	0
<b>Debt Service :</b>						
365-945-000-991.000 Principal	155,000	180,000	200,000	200,000	225,000	225,000
365-945-000-995.000 Interest	425,673	421,336	415,936	415,936	409,936	409,936
365-945-000-996.000 Paying Agent Fees	250	250	250	750	500	500
	580,923	601,586	616,186	616,686	635,436	635,436
<b>Total Expenditures</b>	<b>580,923</b>	<b>601,586</b>	<b>616,186</b>	<b>616,686</b>	<b>635,436</b>	<b>635,436</b>

## (368) Building Authority Debt Service Fund

**PURPOSE** - This Fund is used to account for the payment of interest and principal on debt issued by the City of Jackson Building Authority.

**CHARACTER** - Lease payments on the assets purchased/constructed which were financed by the Building Authority debt amount are charged in amounts equal to the annual debt service payments. Title on those assets financed remains with the Building Authority until the final debt service payment is made and the related debt is retired.

**AUTHORITY** - This Fund was established by adoption of a "Resolution Establishing Building Authority" on June 4, 1991, under the provisions of Act 31, Public Acts of 1948, as amended, and is required by the respective Bond Authorizing Resolution relating to each of the bond issues outstanding.

### City of Jackson Fiscal Year 2010/11 Adopted Budget Analysis of Changes in Fund Balance

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

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
Revenues	128,394	128,350	128,784	128,784	128,783	128,783
Expenditures	128,394	128,350	128,784	128,784	128,783	128,783
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
<b>Fund Balance - End of Year</b>	<b>3,351</b>	<b>3,351</b>	<b>3,351</b>	<b>3,351</b>	<b>3,351</b>	<b>3,351</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
368-000-000-668.000 Rents & Royalties	128,394	128,350	128,784	128,784	128,783	128,783
<b>Total Revenues</b>	<b>128,394</b>	<b>128,350</b>	<b>128,784</b>	<b>128,784</b>	<b>128,783</b>	<b>128,783</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
<b>Debt Service :</b>						
368-945-000-991.000 Principal	85,000	90,000	95,000	95,000	100,000	100,000
368-945-000-995.000 Interest	42,344	37,900	33,184	33,184	28,183	28,183
368-945-000-996.000 Paying Agent Fees	1,050	450	600	600	600	600
	128,394	128,350	128,784	128,784	128,783	128,783
<b>Total Expenditures</b>	<b>128,394</b>	<b>128,350</b>	<b>128,784</b>	<b>128,784</b>	<b>128,783</b>	<b>128,783</b>

## (395) 2001 DDA TIF Debt Service Fund

**PURPOSE** - This Fund is used to account for the payment of interest and principal on \$ 18 million City of Jackson Downtown Development Authority Bonds, Series 2001, dated 3/27/01. These Bonds were issued to finance the City's share of land acquisition, infrastructure improvements and environmental-related expenses associated with the construction of the Consumers Energy headquarters to be located in the City's downtown area and pay the costs associated with the issuance of the Bonds.

**CHARACTER** - The Bonds are issued in anticipation of the collection of future tax increment revenues derived from the DDA's Plans and collected within the Development Area. The tax increment revenues, which are transferred from the DDA Project Fund as needed to pay the annual debt service, are expected to be sufficient to pay the principal of and interest on the Bonds.

**AUTHORITY** - The Bonds are issued under the provisions of Act 197 of the Public Acts of Michigan of 1975, as amended, and resolutions of the City adopted on February 13, 2001 and March 13, 2001, for the purpose of financing the cost of acquiring, constructing, furnishing and equipping certain improvements, within the Downtown Development Authority of the City of Jackson Development Area identified in the DDA Development and Tax Increment Financing Plans, as amended.

### City of Jackson Fiscal Year 2010/11 Adopted Budget Analysis of Changes in Fund Balance

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

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
Revenues	968,923	1,051,513	1,139,300	1,139,263	1,244,100	1,244,100
Expenditures	968,923	1,051,513	1,139,263	1,139,263	1,244,100	1,244,100
Excess of Revenues Over (Under) Expenses	0	0	37	0	0	0
Fund Balance - Beginning of Year	637	637	637	637	637	637
<b>Fund Balance - End of Year</b>	<b>637</b>	<b>637</b>	<b>674</b>	<b>637</b>	<b>637</b>	<b>637</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
395-000-000-699.496    Cont.-DDA Project Fund	968,923	1,051,513	1,139,300	1,139,263	1,244,100	1,244,100
<b>Total Revenues</b>	<b>968,923</b>	<b>1,051,513</b>	<b>1,139,300</b>	<b>1,139,263</b>	<b>1,244,100</b>	<b>1,244,100</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
<b>Debt Service :</b>						
395-945-000-991.000    Principal	540,000	645,000	765,000	765,000	910,000	910,000
395-945-000-995.000    Interest	428,373	405,963	373,713	373,713	333,550	333,550
395-945-000-996.000    Paying Agent Fees	550	550	550	550	550	550
	968,923	1,051,513	1,139,263	1,139,263	1,244,100	1,244,100
<b>Total Expenditures</b>	<b>968,923</b>	<b>1,051,513</b>	<b>1,139,263</b>	<b>1,139,263</b>	<b>1,244,100</b>	<b>1,244,100</b>

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

**PURPOSE** - This Fund is used to account for the payment of interest and principal on \$ 18.5 million City of Jackson Brownfield Revelopment Authority Tax Increment Bonds, Series 2002, dated 3/27/02. These Bonds were issued to finance the City's share of parking facilities, infrastructure improvements and environmental-related expenses associated with the construction of the Consumers Energy headquarters to be located in the City's downtown area and pay the costs associated with the issuance of the Bonds. In 2007 Bonds were issued for the purpose of advance refunding the serial bonds maturing June 1, 2013 and 2014 and term bonds maturing June 1, 2026 and 2030, and paying the costs incidental to the issuance of the those Bonds (see Fund #399). The remaining bonds maturing serially June 1, 2008 to June 1, 2012 inclusive, and term bonds maturing June 1, 2022 and June 1, 2024 will be paid by the Authority as scheduled.

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

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

**City of Jackson  
Fiscal Year 2010/11 Adopted Budget  
Analysis of Changes in Fund Balance**

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

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Dept. Requested	2010/11 Manager Proposed
Revenues	527,623	565,148	591,000	590,848	620,128	620,128
Expenditures	527,623	565,148	590,848	590,848	620,128	620,128
Excess of Revenues Over (Under) Expenses	0	0	152	0	0	0
Fund Balance - Beginning of Year	2,273	2,273	2,273	2,273	2,273	2,273
<b>Fund Balance - End of Year</b>	<b>2,273</b>	<b>2,273</b>	<b>2,425</b>	<b>2,273</b>	<b>2,273</b>	<b>2,273</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
398-000-000-699.494    Cont. - BRA Fund	527,623	565,148	591,000	590,848	620,128	<b>620,128</b>
<b>Total Revenues</b>	<b>527,623</b>	<b>565,148</b>	<b>591,000</b>	<b>590,848</b>	<b>620,128</b>	<b>620,128</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
<b>Debt Service :</b>						
991.000            Principal	60,000	100,000	130,000	130,000	165,000	<b>165,000</b>
995.000            Interest	467,373	464,898	460,598	460,598	454,878	<b>454,878</b>
996.000            Paying Agent Fees	250	250	250	250	250	<b>250</b>
	<b>527,623</b>	<b>565,148</b>	<b>590,848</b>	<b>590,848</b>	<b>620,128</b>	<b>620,128</b>
<b>Total Expenditures</b>	<b>527,623</b>	<b>565,148</b>	<b>590,848</b>	<b>590,848</b>	<b>620,128</b>	<b>620,128</b>

## (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 2010/11 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 399 2007 BRA TIF Refunding Debt Service Fund***

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
Revenues	10,267,194	450,129	449,000	448,929	447,729	447,729
Expenditures	10,267,094	450,129	448,929	448,929	447,729	447,729
Excess of Revenues Over (Under) Expenditures	100	0	71	0	0	0
Fund Balance - Beginning of Year	0	100	100	100	100	100
<b>Fund Balance - End of Year</b>	<b>100</b>	<b>100</b>	<b>171</b>	<b>100</b>	<b>100</b>	<b>100</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

***Fund 399 2007 BRA TIF Refunding Debt Service Fund***

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
399-000-000-696.000 Bond Proceeds	9,810,938	0	0	0	0	0
399-000-000-699.494 Cont. - BRA Fund	456,256	450,129	449,000	448,929	447,729	<b>447,729</b>
<b>Total Revenues</b>	<b>10,267,194</b>	<b>450,129</b>	<b>449,000</b>	<b>448,929</b>	<b>447,729</b>	<b>447,729</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
<b>Contractual &amp; Other:</b>						
399-945-000-818.000 Contractual - (Bond Sale)	215,914	0	0	0	0	0
399-945-000-963.399 Escrow Transfer	9,599,786	0	0	0	0	0
	9,815,700	0	0	0	0	0
<b>Debt Service :</b>						
399-945-000-991.000 Principal	90,000	30,000	30,000	30,000	30,000	<b>30,000</b>
399-945-000-995.000 Interest	361,069	419,804	418,604	418,604	417,404	<b>417,404</b>
399-945-000-996.000 Paying Agent Fees	325	325	325	325	325	<b>325</b>
	451,394	450,129	448,929	448,929	447,729	<b>447,729</b>
<b>Total Expenditures</b>	<b>10,267,094</b>	<b>450,129</b>	<b>448,929</b>	<b>448,929</b>	<b>447,729</b>	<b>447,729</b>



## **Capital Projects Funds**

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

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## (401) Capital Projects Fund

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

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

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

### City of Jackson Fiscal Year 2010/11 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 401 Capital Projects Fund***

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
Revenues	526,114	505,574	177,827	118,272	418,000	418,000
Expenditures	508,992	500,359	177,827	172,542	418,000	418,000
Excess of Revenues Over (Under) Expenditures	17,122	5,215	0	(54,270)	0	0
Fund Balance - Beginning of Year	39,707	56,829	62,044	62,044	7,774	7,774
<b>Fund Balance - End of Year</b>	<b>56,829</b>	<b>62,044</b>	<b>62,044</b>	<b>7,774</b>	<b>7,774</b>	<b>7,774</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

***Fund 401 Capital Projects Fund***

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
401-000-000-539.036 State Grant - Sharp Park Parking	1,200	0	0	0	0	0
401-000-000-539.025 State Grant - Bloomfield Park (DNR)	0	0	0	0	70,000	70,000
401-000-000-664.000 Interest	0	81	0	0	0	0
401-000-000-675.008 Donations - Kiwanis Club	0	0	12,000	0	24,000	24,000
401-000-000-675.023 Donations - Nixon Park/Pool	11,097	0	0	0	0	0
401-000-000-675.033 Donations - Regional Trail System	0	564	0	0	0	0
401-000-000-699.101 Cont.- General Fund	24,910	27,960	25,827	0	0	0
401-000-000-699.245 Cont.- Public Improvement Fund	313,907	441,969	132,000	118,272	324,000	324,000
401-000-000-699.286 Cont.- CDBG	175,000	35,000	8,000	0	0	0
<b>Total Revenues</b>	<b>526,114</b>	<b>505,574</b>	<b>177,827</b>	<b>118,272</b>	<b>418,000</b>	<b>418,000</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Capital Projects Fund**  
**Project Costs & Related Funding**

A/C #	Project Name	2009/10 Projected					2010/11 Adopted						
		Funding				Fiscal Year Costs	Funding				Fiscal Year Costs		
		Public Imp. Fund	CDBG	General Fund	Fund Bal./ Other/ Donations		Public Imp. Fund	CDBG	General Fund	Fund Bal./ Other/ Donations			
974.690	Land Improvements - Forestry (Ash Trees)	8,600				(A)	8,600	25,000					25,000
976.004	Bloomfield Park Improvements						0	70,000				70,000 (D)	140,000
976.008	Sharp Park Pool/Maint. Bldg. Imp.	15,000					15,000	10,000					10,000
976.013	Exchange Park - Court Improvements	5,200					5,200						0
976.015	Kiwanis Park Improvements						0	112,000				24,000 (C)	136,000
976.054	Public Arts Committee						54,270 (B)				0		0
976.063	Park Improvements-Citywide	45,000					45,000	55,000					55,000
976.064	Elnora Moorman Plaza (152 E. High)	32,472					32,472						0
976.065	Optimist Park - Playgrd/Courts/Signage	12,000					12,000	12,000					12,000
	Under the Oaks Park Improvements						0	40,000					40,000
<b>Totals</b>		<b>118,272</b>	<b>0</b>	<b>0</b>	<b>54,270</b>		<b>172,542</b>	<b>324,000</b>	<b>0</b>	<b>0</b>	<b>94,000</b>		<b>418,000</b>

- (A) The Forestry PIF amount does not include CDBG funding, which is charged directly to CDBG.
- (B) Carryover of 54,270.44 from 6/30/09: FY 2010 allocation of \$ 25,827 was eliminated
- (C) Grant from Kiwanis Club FY 2010 + FY 2011
- (D) DNR Grant Application

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
<b>Capital Outlay:</b>						
401-901-000-974.690 Land Improvement-Forestry	59,998	35,371	8,000	8,600	25,000	25,000
401-901-000-976.001 Lions Park Improvements	0	63,250	0	0	0	0
401-901-000-976.004 Bloomfield Park Improvements	0	0	50,000	0	140,000	140,000
401-901-000-976.006 Nixon Park/Pool Improvements	37,228	36,658	0	0	0	0
401-901-000-976.008 Sharp Park Pool/Maint.Bldg.Irr	28,026	4,127	25,000	15,000	10,000	10,000
401-901-000-976.013 Exchange Park-Court Imp.	8,539	104,732	0	5,200	0	0
401-901-000-976.014 Rotary Park	0	65,380	0	0	0	0
401-901-000-976.015 Kiwanis Park Improvements	0	0	24,000	0	136,000	136,000
401-901-000-976.053 Boos Center Parking Lot Imp.	19,194	0	0	0	0	0
401-901-000-976.054 Public Arts Committee	7,787	22,825	25,827	54,270	0	0
401-901-000-976.056 Ganson/Bush St. Pocket Park	153,616	0	0	0	0	0
401-901-000-976.061 King Center Parking/Court Imp	179,419	0	0	0	0	0
401-901-000-976.063 Parks Improvements-Citywide	14,899	52,968	45,000	45,000	55,000	55,000
401-901-000-976.064 E. Moorman Plaza (152 E High	62	87,549	0	32,472	0	0
401-901-000-976.065 Optimist Pk-Plygrd/Cts./Signs	0	0	0	12,000	12,000	12,000
401-901-000-976.066 Sharp Park Golf Course Imp.	224	27,499	0	0	0	0
401-901-000-976.xxx Under the Oaks Park Imp.	0	0	0	0	40,000	40,000
<b>Total Expenditures</b>	<b>508,992</b>	<b>500,359</b>	<b>177,827</b>	<b>172,542</b>	<b>418,000</b>	<b>418,000</b>

## (402) Water Equipment and Replacement Fund

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

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

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

### City of Jackson Fiscal Year 2010/11 Adopted Budget Analysis of Changes in Fund Balance

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

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
Revenues	1,691,490	1,757,643	1,721,000	1,307,271	961,650	961,650
Expenditures:	1,734,947	1,565,182	2,320,187	2,363,094	1,626,851	1,626,851
Excess of Revenues Over (Under) Expenditures	(43,457)	192,461	(599,187)	(1,055,823)	(665,201)	(665,201)
Fund Balance - Beginning of Year	1,996,640	1,953,183	2,145,644	2,145,644	1,089,821	1,089,821
<b>Fund Balance - End of Year</b>	<b>1,953,183</b>	<b>2,145,644</b>	<b>1,546,457</b>	<b>1,089,821</b>	<b>424,620</b>	<b>424,620</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

*Fund 402 Water Equipment & Replacement Fund*

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
402-000-000-501.000 Federal Grant	0	0	0	17,165	0	0
402-000-000-539.402 St. Grant - Well Abandonement	247,262	0	0	0	0	0
402-000-000-539.403 St. Grant - Wellhead Prot.	0	5,328	0	3,690	0	0
402-000-000-664.000 Interest	94,917	52,315	50,000	20,588	20,000	20,000
402-000-000-685.000 Insurance Refund	6,846	0	0	0	0	0
402-000-000-685.677 Insurance Refund-W/C Fund	0	0	0	1,828	1,650	1,650
402-000-000-694.020 Expense Refund - Prison	41,802	0	0	0	0	0
402-000-000-694.661 Expense Refund - M/P Fd.	55	0	0	0	0	0
402-000-000-698.000 Miscellaneous	608	0	0	4,000	0	0
402-000-000-699.591 Cont.-Water Fund	1,300,000	1,700,000	1,671,000	1,260,000	940,000	940,000
<b>Total Revenues</b>	<b>1,691,490</b>	<b>1,757,643</b>	<b>1,721,000</b>	<b>1,307,271</b>	<b>961,650</b>	<b>961,650</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
402-458-000-706.000 Salaries and Wages	70,014	75,277	78,695	92,242	41,368	41,368
402-458-000-707.000 Wages-Temporary	1,153	39	0	0	0	0
402-458-000-709.000 Overtime	5,678	5,982	10,292	5,659	10,193	10,193
402-458-000-715.000 Employers FICA	5,727	6,021	6,807	7,489	3,944	3,944
402-458-000-719.000 Health Insurance	9,503	11,214	11,072	15,421	7,303	7,303
402-458-000-719.678 RX Drug Insurance	2,061	2,530	2,350	2,960	1,408	1,408
402-458-000-719.679 Health Insurance Deductible	217	500	1,084	0	0	0
402-458-000-722.000 Pension-General	4,104	5,680	6,363	8,993	4,264	4,264
402-458-000-724.000 Unemployment	269	160	209	0	187	187
402-458-000-724.001 Workers Compensation	737	772	976	1,159	495	495
402-458-000-725.000 Other Fringe Benefits	587	380	1,415	1,477	724	724
	<b>100,050</b>	<b>108,555</b>	<b>119,263</b>	<b>135,400</b>	<b>69,886</b>	<b>69,886</b>
<b>Material and Supplies:</b>						
402-458-000-782.000 Materials	547	195	600	300	600	600
	<b>547</b>	<b>195</b>	<b>600</b>	<b>300</b>	<b>600</b>	<b>600</b>
<b>Contractual and Other:</b>						
402-458-000-818.000 Contractual Services	706,246	577,635	1,052,106	1,136,299	794,038	794,038
402-458-000-943.000 Equipment Rental - MP	2,345	340	1,000	1,100	1,000	1,000
402-458-000-966.000 PW Overhead	362	210	400	1,000	400	400
402-458-000-967.000 ENG Overhead	51,069	57,114	58,731	68,530	36,076	36,076
	<b>760,022</b>	<b>635,299</b>	<b>1,112,237</b>	<b>1,206,929</b>	<b>831,514</b>	<b>831,514</b>
<b>New Water Main Construction</b>	<b>860,619</b>	<b>744,049</b>	<b>1,232,100</b>	<b>1,342,629</b>	<b>902,000</b>	<b>902,000</b>

**WORK PROJECT DETAIL**

**Work Project Titles:**

Brown: High to Morrell	456,000	279,095	-	-
Bush: North to end (Design)	114,000	-	-	-
Demay Ct: Steward to end (Design)	3,400	1,200	-	-
Durand: South end to Morrell	-	10,000	-	-
Dwight: Michigan to North End	-	133,487	-	-
Foote & Hallett: Backus to North	11,000	10,000	168,000	168,000
Jackson: Louis Glick to Ganson	-	205,000	-	-
Loomis: Leroy to Argyle (CDBG)	-	15,000	244,000	244,000
Mason: Mechanic to Francis (CDBG)	-	5,000	77,000	77,000
Mechanic: Ganson to north end	61,000	96,000	-	-
Misc. Water Projects	6,000	12,500	6,000	6,000
Monroe: Blackstone/Clinton (Design)	545,000	461,000	-	-
North St. Lansing to Cooper (Design)	17,000	22,000	-	-
Wildwood: Daniel to Wisner	-	92,347	-	-
Hollywood: Cooper to end (Eng for Wtr)	3,700	-	-	-
Ganson: West to Steward (Design)	-	-	20,000	20,000
North St.: Blackstone to Cooper (Design)	-	-	361,000	361,000
West: Wildwood to Ganson (Design & Const. Eng.)	-	-	26,000	26,000
Grinnell: Norfolk to North End (Design)	15,000	-	-	-
	<b>1,232,100</b>	<b>1,342,629</b>	<b>902,000</b>	<b>902,000</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Capital Outlay:</b>						
402-591-000-818.258 GIS Services - MIS	44,404	43,539	43,255	36,135	37,122	37,122
402-591-000-972.000 Water Mains	29,112	124,185	128,800	128,800	120,000	120,000
402-591-000-976.000 Building Additions	34,901	247,573	477,000	439,000	56,000	56,000
402-591-000-982.000 Machinery & Equipment	31,597	57,663	36,000	46,628	129,094	129,094
402-591-000-982.001 Meters	87,053	61,500	83,296	99,981	111,000	111,000
402-591-000-982.002 Wellfield	36,970	35,078	32,000	4,300	46,300	46,300
402-591-000-982.003 Pumping Station	0	7,932	0	0	0	0
402-591-000-982.004 Storage Tanks	1,391	8,850	0	300	300	300
402-591-000-982.005 Engineering	13,242	30,226	86,655	64,000	89,000	89,000
402-591-000-982.006 Treatment Plant	0	0	9,000	7,640	13,600	13,600
402-591-000-982.009 State Prison of Michigan	65,597	25,320	25,320	25,320	25,320	25,320
402-591-000-982.010 Well Abandonment Program	169,289	9,432	10,000	10,000	0	0
402-591-000-982.011 Wellhead Protection Prog.	2,731	18,762	5,000	5,000	20,000	20,000
402-591-000-983.000 Office Equipment	25,550	9,687	15,000	16,600	12,615	12,615
402-591-000-984.003 GIS Projects	69,563	34,853	44,761	44,761	2,500	2,500
402-591-000-985.000 Vehicles	262,928	106,533	92,000	92,000	62,000	62,000
	<b>874,328</b>	<b>821,133</b>	<b>1,088,087</b>	<b>1,020,465</b>	<b>724,851</b>	<b>724,851</b>
<b>Total Capital Assets-Other</b>	<b>874,328</b>	<b>821,133</b>	<b>1,088,087</b>	<b>1,020,465</b>	<b>724,851</b>	<b>724,851</b>
<b>Total Expenses</b>	<b>1,734,947</b>	<b>1,565,182</b>	<b>2,320,187</b>	<b>2,363,094</b>	<b>1,626,851</b>	<b>1,626,851</b>

## (404) Sanitary Sewer Maintenance Fund

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

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

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

### City of Jackson Fiscal Year 2010/11 Adopted Budget Analysis of Changes in Fund Balance

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

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
Revenues	428,766	493,526	484,720	484,720	500,000	500,000
Expenditures	428,766	493,526	484,720	484,720	500,000	500,000
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

*Fund 404 Sanitary Sewer Maintenance Fund*

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
404-000-000-664.000 Interest	194	7	0	50	0	0
404-000-000-685.677 Insurance Refund - W/C	0	0	0	4,838	4,550	4,550
404-000-000-698.000 Miscellaneous	4,336	0	0	0	0	0
404-000-000-699.590 Cont.-Sewer Fund	424,236	493,519	484,720	479,832	495,450	495,450
<b>Total Revenues</b>	<b>428,766</b>	<b>493,526</b>	<b>484,720</b>	<b>484,720</b>	<b>500,000</b>	<b>500,000</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

Account Description		2007/08	2008/09	2009/10	2009/10	2010/11	2010/11
		Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
404-456-000-706.000	Salaries and Wages	86,234	90,448	98,880	94,000	96,000	96,000
404-456-000-707.000	Wages-Temporary	74	0	3,000	0	0	0
404-456-000-709.000	Overtime	4,486	4,302	6,000	6,000	7,000	7,000
404-456-000-715.000	Employers FICA	5,702	8,141	8,253	7,650	7,880	7,880
404-456-000-719.000	Health Insurance	15,807	24,302	20,409	19,402	25,728	25,728
404-456-000-719.678	RX Drug Insurance	4,350	5,084	4,311	4,098	5,434	5,434
404-456-000-719.679	Health Insurance Deductible	2,134	76	109	0	0	0
404-456-000-722.000	Pension-General	4,121	7,362	7,499	7,720	8,518	8,518
404-456-000-724.000	Unemployment	86	84	259	240	433	433
404-456-000-724.001	Workers Compensation	1,733	2,397	2,514	2,476	2,431	2,431
404-456-000-725.000	Other Fringe Benefits	435	803	2,304	2,190	2,256	2,256
		<b>125,162</b>	<b>142,999</b>	<b>153,538</b>	<b>143,776</b>	<b>155,680</b>	<b>155,680</b>
<b>Material and Supplies:</b>							
404-456-000-782.000	Materials	24,076	35,634	54,242	54,242	41,942	41,942
		<b>24,076</b>	<b>35,634</b>	<b>54,242</b>	<b>54,242</b>	<b>41,942</b>	<b>41,942</b>
<b>Contractual and Other:</b>							
404-456-000-818.000	Contractual Services	24,336	24,365	12,000	11,000	11,000	11,000
404-456-000-853.000	Telephone	1,045	950	1,217	1,217	1,217	1,217
404-456-000-914.000	Insurance	4,721	4,485	4,485	4,485	4,485	4,485
404-456-000-943.000	Equipment Rental - MP	177,041	191,441	174,285	180,000	192,976	192,976
404-456-000-960.000	Education & Training	0	174	0	0	0	0
404-456-000-960.000	PW Overhead	62,205	92,912	84,953	90,000	92,700	92,700
404-456-000-966.000	ENG Overhead	272	0	0	0	0	0
		<b>269,620</b>	<b>314,327</b>	<b>276,940</b>	<b>286,702</b>	<b>302,378</b>	<b>302,378</b>
<b>Capital Outlay:</b>							
404-456-000-984.000	Software	9,908	566	0	0	0	0
		<b>428,766</b>	<b>493,526</b>	<b>484,720</b>	<b>484,720</b>	<b>500,000</b>	<b>500,000</b>

**WORK PROJECT DETAIL**

Work Project Titles:	2007/08	2008/09	2009/10	2009/10	2010/11	2010/11	
	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted	
Geo Data Base	10,475	638	0	565	0	0	
Repair By DPW	74,466	78,510	83,041	81,041	87,395	87,395	
Repair By Contractor	2,592	0	6,474	5,440	6,000	6,000	
Clean And Flush	166,831	192,313	162,000	183,712	185,920	185,920	
Stake And Locate	30,912	27,185	48,808	34,808	36,000	36,000	
Manhole Work	51,305	63,943	49,519	59,519	64,000	64,000	
Sewer Needs Study	0	70	0	0	0	0	
Sundry Maintenance	934	0	300	0	0	0	
Sewer Maint.-Gis	1,355	467	7,210	1,000	3,200	3,200	
Francis St. Sewer Repair	0	313	0	0	0	0	
Heavy Sewer Cleaning	25,289	35,176	42,037	38,000	40,000	40,000	
Sewer Maint.-Sewer Separation	1,701	698	15,210	9,000	12,000	12,000	
Sewer Televising	40,965	60,087	48,486	50,000	61,000	61,000	
Unreimbursable Sewer Backup	301	4,485	4,485	4,485	4,485	4,485	
Sewer Repair 925 S. Jackson	0	9,493	0	0	0	0	
Sewer Repair 1112 W. Ganson	4,721	0	0	0	0	0	
Video Inspec. Veh. Equip.Upgrades/Mt.	16,919	0	17,150	17,150	0	0	
MSU Services Contract-GIS Sewer Mapping	0	20,148	0	0	0	0	
		<b>428,766</b>	<b>493,526</b>	<b>484,720</b>	<b>484,720</b>	<b>500,000</b>	<b>500,000</b>

## (405) Sanitary Sewer Replacement Fund

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

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

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

### City of Jackson Fiscal Year 2010/11 Adopted Budget Analysis of Changes in Fund Balance

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

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
Revenues	707,915	683,460	681,000	664,666	664,400	664,400
Expenditures	488,427	493,951	700,000	726,837	732,125	732,125
Excess of Revenues Over (Under) Expenditures	219,488	189,509	(19,000)	(62,171)	(67,725)	(67,725)
Fund Balance - Beginning of Year	1,228,711	1,448,199	1,637,708	1,637,708	1,575,537	1,575,537
<b>Fund Balance - End of Year</b>	<b>1,448,199</b>	<b>1,637,708</b>	<b>1,618,708</b>	<b>1,575,537</b>	<b>1,507,812</b>	<b>1,507,812</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
405-000-000-664.000 Interest	59,440	34,460	33,000	15,000	15,000	15,000
405-000-000-685.677 Insurance Refund - W/C	0	0	0	1,666	1,400	1,400
405-000-000-698.000 Miscellaneous	475	1,000	0	0	0	0
405-000-000-699.590 Cont.- Sewer Fund	648,000	648,000	648,000	648,000	648,000	648,000
<b>Total Revenues</b>	<b>707,915</b>	<b>683,460</b>	<b>681,000</b>	<b>664,666</b>	<b>664,400</b>	<b>664,400</b>

**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
405-457-000-706.000 Salaries and Wages	68,943	43,756	65,681	47,520	67,415	67,415
405-457-000-707.000 Wages-Temporary	1,894	1,559	1,411	1,000	1,411	1,411
405-457-000-709.000 Overtime	1,760	2,554	4,117	2,158	3,071	3,071
405-457-000-715.000 Employers FICA	5,333	3,712	5,448	3,877	5,500	5,500
405-457-000-719.000 Health Insurance	8,320	6,230	9,241	8,896	11,907	11,907
405-457-000-719.678 RX Drug Insurance	2,014	1,417	1,961	1,678	2,295	2,295
405-457-000-719.679 Health Insurance Deductible	483	337	905	0	0	0
405-457-000-722.000 Pension-General	3,746	3,293	4,991	4,108	5,829	5,829
405-457-000-724.000 Unemployment	302	73	174	215	305	305
405-457-000-724.001 Workers Compensation	767	509	814	568	806	806
405-457-000-725.000 Other Fringe Benefits	594	180	1,181	867	1,230	1,230
	94,156	63,620	95,924	70,887	99,769	99,769
<b>Material and Supplies:</b>						
405-457-000-782.000 Materials	490	247	0	600	0	0
	490	247	0	600	0	0
<b>Contractual and Other:</b>						
405-457-000-818.000 Contractual Services	330,283	389,964	550,009	615,075	575,015	575,015
405-457-000-943.000 Equipment Rental - MP	15,926	6,258	5,000	4,000	5,000	5,000
405-457-000-966.000 PW Overhead	4,830	2,246	3,000	1,500	3,000	3,000
405-457-000-967.000 ENG Overhead	42,742	31,616	46,067	34,775	49,341	49,341
	393,781	430,084	604,076	655,350	632,356	632,356
<b>New Sewer Construction</b>	<b>488,427</b>	<b>493,951</b>	<b>700,000</b>	<b>726,837</b>	<b>732,125</b>	<b>732,125</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
<b><u>WORK PROJECT DETAIL</u></b>				
<b>Work Project Titles:</b>				
Blackstone: Ganson to North	-	14,000	228,125	228,125
Dwight: Michigan to North End	128,000	17,569	-	-
E. Michigan Sewer Lining	-	419,678	96,000	96,000
Euclid: Milwaukee to Merriman (Sewer Sep)	-	1,000	26,000	26,000
Ganson: Cooper to East	-	16,590	-	-
Hibbard: South End to Ganson (Sewer Sep)	-	2,000	36,000	36,000
Jackson: Louis Glick to Ganson	-	64,000	-	-
Mechanic: Mason to Franklin	-	2,000	40,000	40,000
Misc. Sanitary Sewer Const.	-	18,000	71,000	71,000
Monroe: Morris to Lansing	-	101,000	-	-
North: Blackstone to Myrtle	-	4,000	68,000	68,000
Sewer Mapping & GIS	25,000	15,000	25,000	25,000
Sewer Separation	30,000	10,000	30,000	30,000
Sewer Studies & Permits	35,000	20,000	35,000	35,000
Sewer Televising	30,000	20,000	25,000	25,000
Third: High to McNeal	-	2,000	2,000	2,000
Michigan: Cooper to Perrine	276,000	-	-	-
Morrell: Hupp to Elm	141,000	-	-	-
Sewer Flow Monitor - Permanent Install	30,000	-	-	-
Sewer Flow Monitoring & Analysis	5,000	-	-	-
Myrtle to WWTP Force Main (Eng)	-	-	30,000	30,000
West: Wildwood to Ganson (Design & Const. Eng.)	-	-	20,000	20,000
	<b>700,000</b>	<b>726,837</b>	<b>732,125</b>	<b>732,125</b>



## (406) Wastewater Equipment Replacement Fund

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

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

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

### City of Jackson Fiscal Year 2010/11 Adopted Budget Analysis of Changes in Fund Balance

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

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
Revenues	786,264	674,162	664,000	643,000	643,000	643,000
Expenditures	1,573,851	1,456,789	1,090,000	544,000	1,620,000	1,620,000
Excess of Revenues Over (Under) Expenditures	(787,587)	(782,627)	(426,000)	99,000	(977,000)	(977,000)
Fund Balance - Beginning of Year	3,841,972	3,054,385	2,271,758	2,271,758	2,370,758	2,370,758
<b>Fund Balance - End of Year</b>	<b>3,054,385</b>	<b>2,271,758</b>	<b>1,845,758</b>	<b>2,370,758</b>	<b>1,393,758</b>	<b>1,393,758</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
406-000-000-664.000 Interest	186,264	56,162	46,000	25,000	25,000	25,000
406-000-000-699.590 Cont.-Sewer Fund	600,000	618,000	618,000	618,000	618,000	618,000
<b>Total Revenues</b>	<b>786,264</b>	<b>674,162</b>	<b>664,000</b>	<b>643,000</b>	<b>643,000</b>	<b>643,000</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
<b>Capital Outlay:</b>						
406-548-000-976.000 Building Additions	0	0	0	0	0	0
406-548-000-982.000 Machinery & Equipment	49,970	43,956	50,000	25,000	50,000	50,000
406-548-000-982.001 Meters	4,096	13,489	15,000	7,000	15,000	15,000
406-548-000-982.003 Pumping Station	0	0	25,000	12,000	25,000	25,000
406-548-000-982.006 Treatment Plant	1,516,912	1,399,344	1,000,000	500,000	1,500,000	1,500,000
406-548-000-985.000 Vehicles	2,873	0	0	0	30,000	30,000
	<b>1,573,851</b>	<b>1,456,789</b>	<b>1,090,000</b>	<b>544,000</b>	<b>1,620,000</b>	<b>1,620,000</b>
<b>Total Expenditures</b>	<b>1,573,851</b>	<b>1,456,789</b>	<b>1,090,000</b>	<b>544,000</b>	<b>1,620,000</b>	<b>1,620,000</b>

## (494) Brownfield Redevelopment Authority Fund

**PURPOSE** - This Fund is used to account for the receipt and expenditure of tax increments based on the captured assessed value of property within the Redevelopment Area. The Authority is authorized to capture tax increment revenues from all taxing units, including school districts and the State, and use those revenues to assess the environmental status of a property, to take steps to prevent or mitigate exposure or harm from the existing contamination, and to clean up existing contamination. Under certain circumstances, an Authority is permitted to use tax increment revenues captured on a parcel of property on any other environmentally contaminated property in the municipality.

**CHARACTER** - The moneys credited to the Fund and on hand therein from time to time shall be used annually in the manner provided in the Brownfield Plan, as amended.

**AUTHORITY** - This Fund was established by resolution of the City Commission on April 1, 1997 with the formation of the City of Jackson Brownfield Redevelopment Authority.

### City of Jackson Fiscal Year 2010/11 Adopted Budget Analysis of Changes in Fund Balance

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

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
Revenues	1,506,155	1,498,646	1,450,094	1,423,402	1,356,900	1,356,900
Expenditures	1,193,468	1,271,195	1,342,864	1,346,614	1,384,067	1,359,067
Excess of Revenues Over (Under) Expenditures	312,687	227,451	107,230	76,788	(27,167)	(2,167)
Fund Balance - Beginning of Year	2,477,250	2,789,937	3,017,388	3,017,388	3,094,176	3,094,176
<b>Fund Balance - End of Year</b>	<b>2,789,937</b>	<b>3,017,388</b>	<b>3,124,618</b>	<b>3,094,176</b>	<b>3,067,009</b>	<b>3,092,009</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

**Fund 494 Brownfield Redevelopment Authority Fund**

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
494-000-000-403.003 Curr. Prop. Taxes-Micromatic	3,151	2,942	2,320	2,360	2,250	2,250
494-000-000-403.004 Curr. Prop. Taxes-Consumers	1,153,851	1,180,434	1,160,839	1,161,198	1,103,000	1,103,000
494-000-000-403.005 Curr. Prop. Taxes-JGW	17,189	17,748	18,682	18,002	17,100	17,100
494-000-000-403.006 Curr. Prop. Taxes-Home Depot	188,049	191,872	178,645	181,778	173,000	173,000
494-000-000-403.007 Curr. Prop. Taxes-Heat Control.	18,817	18,271	15,856	16,071	15,250	15,250
494-000-000-403.008 Curr. Prop. Taxes-Lifeways	12,420	14,792	4,467	4,545	4,300	4,300
494-000-000-403.009 Curr. Prop. Taxes-DNT	7,921	10,740	9,285	9,448	9,000	9,000
494-000-000-664.000 Interest	104,757	61,847	60,000	30,000	33,000	33,000
<b>Total Revenues</b>	<b>1,506,155</b>	<b>1,498,646</b>	<b>1,450,094</b>	<b>1,423,402</b>	<b>1,356,900</b>	<b>1,356,900</b>

**Expenditure Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
494-745-000-706.000 Salaries and Wages	0	396	0	0	0	0
494-745-000-707.000 Wages-Temporary	0	602	0	0	0	0
494-745-000-710.000 Salaries & Fringes	0	14,519	89,508	89,508	85,000	85,000
	0	15,517	89,508	89,508	85,000	85,000
<b>Contractual And Other :</b>						
494-745-000-818.000 Contractual Services - (BRA Bond)	0	0	0	25,000	0	0
494-745-000-818.030 BRA Plan - Micromatic	3,586	6,733	2,320	2,942	2,360	2,360
494-745-000-818.031 BRA Plan - Jack. Glass Works	15,848	16,368	17,259	16,579	15,750	15,750
494-745-000-818.032 BRA Plan - Home Depot	12,350	0	0	0	0	0
494-745-000-818.048 BRA Plan - Heat Controller	8,625	8,079	5,665	6,484	6,100	6,100
494-745-000-818.054 BRA Plan - Lifeways	0	0	0	0	0	0
494-745-000-956.000 Administration	26,459	4,387	5,000	5,000	5,000	5,000
494-745-000-999.398 Contrib.-2002 BRA TIF D/S Fund	527,623	565,148	591,000	590,848	620,128	620,128
494-745-000-999.399 Contrib.-2007 BRA TIF Ref. D/S	449,923	450,129	449,000	448,929	447,729	447,729
494-745-000-999.643 Contrib.-Loc.Site Remed.Rev.Fd.	149,054	204,834	183,112	186,324	177,000	177,000
	1,193,468	1,255,678	1,253,356	1,282,106	1,274,067	1,274,067
<b>Total Expenditures</b>	<b>1,193,468</b>	<b>1,271,195</b>	<b>1,342,864</b>	<b>1,371,614</b>	<b>1,359,067</b>	<b>1,359,067</b>

## (496) Downtown Development Authority Project Fund

**PURPOSE** - This Fund is used to account for the receipt and expenditure of tax increments based on the captured assessed value of property within the Amended Development Area.

**CHARACTER** - The moneys credited to the Project Fund and on hand therein from time to time shall be used annually in the manner provided in the Tax Increment Financing Plan portion of the Amended Plan.

**AUTHORITY** - This Fund was established on July 1, 1993, per City Ordinance 92-16 adopted by the City Commission on October 20, 1992.

### City of Jackson Fiscal Year 2010/11 Adopted Budget Analysis of Changes in Fund Balance

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*Fund 496 Downtown Development Authority Project Fund*

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
Revenues	1,064,177	1,084,014	1,000,760	991,852	1,149,393	1,149,393
Expenditures	1,261,882	1,333,572	1,388,102	1,362,020	1,469,209	1,469,209
Excess of Revenues Over (Under) Expenditures	(197,705)	(249,558)	(387,342)	(370,168)	(319,816)	(319,816)
Fund Balance - Beginning of Year	1,137,471	939,766	690,208	690,208	320,040	320,040
<b>Fund Balance - End of Year</b>	<b>939,766</b>	<b>690,208</b>	<b>302,866</b>	<b>320,040</b>	<b>224</b>	<b>224</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
496-000-000-403.000 Current Property Taxes	1,014,339	1,056,990	976,760	984,502	1,032,977	1,032,977
496-000-000-664.000 Interest	41,588	17,124	15,000	5,000	0	0
496-000-000-698.000 Miscellaneous	0	0	0	0	116,416	116,416
496-000-000-668.000 Rents - Hayes Hotel	8,250	9,900	9,000	2,350	0	0
<b>Total Revenues</b>	<b>1,064,177</b>	<b>1,084,014</b>	<b>1,000,760</b>	<b>991,852</b>	<b>1,149,393</b>	<b>1,149,393</b>

**Expenditure Detail**

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

***Dept 741 Tax Increment Finance Construction***

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
<b>Contractual And Other :</b>						
496-741-000-931.002 Bldg. Maint. - Hayes Hotel	117,739	106,057	60,000	32,000	20,000	20,000
496-741-000-818.055 Alleg. Health - 1201 E. Mich.	0	0	12,000	13,955	141,109	141,109
496-741-000-999.323 Cont.-MULA Loan D/S Fd.	144,000	144,000	144,000	144,000	64,000	64,000
496-741-000-999.395 Cont.-2001 DDA TIF D/S Fd.	968,923	1,051,513	1,139,300	1,139,263	1,244,100	1,244,100
496-741-000-999.585 Cont.-Auto Parking Fund	31,220	32,002	32,802	32,802	0	0
	<b>1,261,882</b>	<b>1,333,572</b>	<b>1,388,102</b>	<b>1,362,020</b>	<b>1,469,209</b>	<b>1,469,209</b>
<b>Total Expenditures</b>	<b>1,261,882</b>	<b>1,333,572</b>	<b>1,388,102</b>	<b>1,362,020</b>	<b>1,469,209</b>	<b>1,469,209</b>



# **Enterprise Funds**

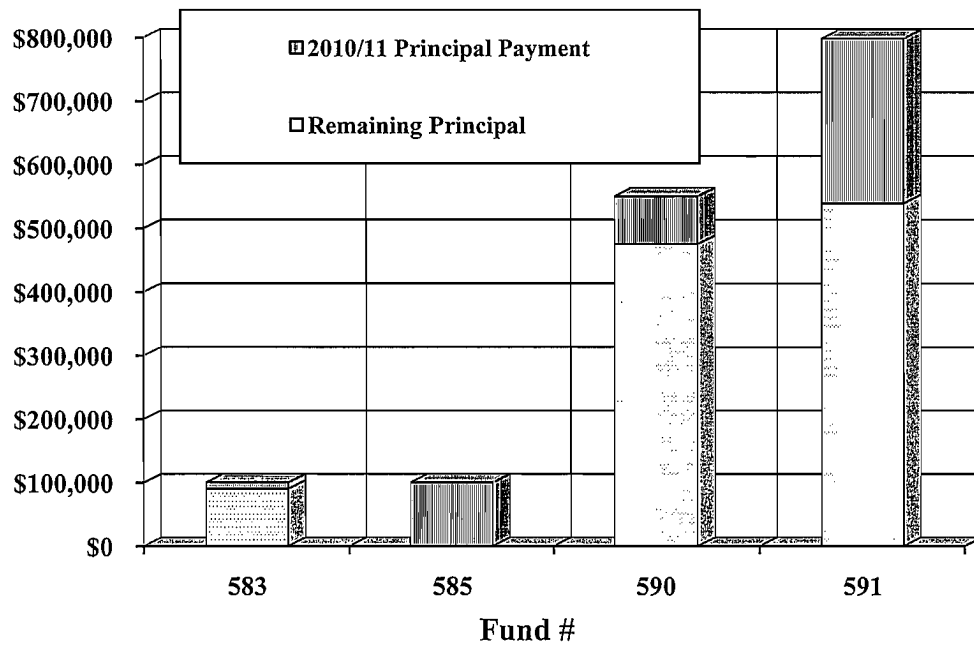
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**Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises -- where the intent of the government's commission is that the cost of providing goods or services to the general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

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**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Enterprise Funds**  
**Debt Summary**

Fund#	Issue Name	Date Issued	Issue Amount	Principal Outstanding 6/30/2010	FY 2010/11	
					Principal	Interest
583	Ella W. Sharp Endowment Fund Loan	3/28/1995	\$ 200,000	\$ 100,000	\$ 10,000	\$ 2,500
585	Installment Purchase Contract - Lot #8	10/28/1996	733,000	100,000	100,000	2,345
590	Sewage Disp. Sys. Revenue Bonds - 2000	10/1/2000	995,000	550,000	75,000	26,669
591	2009 Water Revenue Refunding Bonds	4/23/2009	1,051,000	798,000	259,000	25,309
<b>Enterprise Fund Totals</b>			<b>\$ 2,979,000</b>	<b>\$ 1,548,000</b>	<b>\$ 444,000</b>	<b>\$ 56,823</b>



## (583) Sharp Park Golf Practice Center Fund

**PURPOSE** - This Fund is used to account for the construction and operation of the Sharp Park Golf Practice Center.

**CHARACTER** - On March 1, 1994, the City Commission authorized the Ella W. Sharp Endowment Fund (718) "to loan an amount not to exceed \$150,000, for the purpose of designing and constructing a golf practice center, with such amount repayable in twelve (12) equal annual installments, including interest at 5%." In addition to this loan amount the Fund will receive a contribution in the amount of \$100,000 from the Ella W. Sharp Park Operating Fund (208). A change to the original planned location amended the planned construction and necessitated the need for an additional contribution from the Ella W. Sharp Park Operating Fund (208) for a total of \$100,000, as well as an additional \$50,000 loan from the Ella W. Sharp Endowment Fund (718) for a total of \$200,000 repayable in twenty (20) annual installments, including interest at 5%. Upon complete repayment of the loan it is the intent of the Park's current management to consolidate the reporting of this operation with that of other park operations now currently accounted for in the Ella W. Sharp Park Operating Fund (208).

**AUTHORITY** - This Fund was established by adoption of a Budget Resolution of the City Commission on March 1, 1994.

### City of Jackson Fiscal Year 2010/11 Adopted Budget Analysis of Estimated Changes in Working Capital

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

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Revenues</b>	62,520	65,634	76,000	68,847	72,700	72,700
<b>Expenses</b>	71,092	70,527	71,092	73,101	70,603	70,603
<b>Excess of Revenues Over (Under) Expenses</b>	(8,572)	(4,893)	4,908	(4,254)	2,097	2,097
<b>Add: Depreciation</b>	17,836	17,836	17,836	17,836	17,836	17,836
<b>Repayment of Loan</b>	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
<b>Increase (Decrease) in Working capital</b>	(736)	2,943	12,744	3,582	9,933	9,933
<b>Working Capital - Beginning of Year</b>	855	119	3,062	3,062	6,644	6,644
<b>Working Capital - End of Year</b>	119	3,062	15,806	6,644	16,577	16,577

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
583-000-000-644.000 Merchandise	2,995	2,742	7,500	3,100	4,000	4,000
583-000-000-651.001 Golf Fees	47,514	51,284	58,500	53,900	57,000	57,000
583-000-000-664.000 Interest	11	8	0	19	0	0
583-000-000-685.677 Insurance Refund - W/C	0	0	0	1,828	1,700	1,700
583-000-000-699.245 Contrib.-Public Imp. Fd.	12,000	11,600	10,000	10,000	10,000	10,000
<b>Total Revenues</b>	<b>62,520</b>	<b>65,634</b>	<b>76,000</b>	<b>68,847</b>	<b>72,700</b>	<b>72,700</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
<b>Personal Services:</b>						
583-583-000-707.000 Wages-Temporary	37,085	38,126	37,085	39,000	35,531	35,531
583-583-000-715.000 Employers FICA	2,810	2,932	2,810	2,950	2,719	2,719
583-583-000-724.000 Unemployment Comp.	632	639	632	640	2,160	2,160
583-583-000-724.001 Workers Compensation	848	885	848	890	818	818
	41,375	42,582	41,375	43,480	41,228	41,228
<b>Material And Supplies:</b>						
583-583-000-745.000 Program Supplies	3,916	1,390	3,916	1,500	2,000	2,000
583-583-000-778.000 Equipment Maint Supplies	401	1,944	401	1,000	1,000	1,000
	4,317	3,334	4,317	2,500	3,000	3,000
<b>Contractual And Other:</b>						
583-583-000-818.583 Cont. Serv.- Learn. Ctr. Imp.	1,500	0	1,500	3,000	3,000	3,000
583-583-000-853.000 Telephone	0	19	0	0	0	0
583-583-000-914.000 Insurance	276	278	276	285	289	289
583-583-000-920.000 Utilities	726	648	726	750	750	750
583-583-000-933.000 Equipment Maintenance	882	2,009	882	1,000	1,000	1,000
583-583-000-965.101 Admin. - General Fund	930	821	930	1,500	1,000	1,000
	4,314	3,775	4,314	6,535	6,039	6,039
<b>Capital Outlay:</b>						
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
<b>Debt Service :</b>						
583-583-000-995.000 Interest	3,250	3,000	3,250	2,750	2,500	2,500
	3,250	3,000	3,250	2,750	2,500	2,500
<b>Total Expenditures</b>	<b>71,092</b>	<b>70,527</b>	<b>71,092</b>	<b>73,101</b>	<b>70,603</b>	<b>70,603</b>

## (585) Auto Parking System Fund

**PURPOSE** - This Fund is used to account for the operations of the Downtown Parking Garage and capital improvements of the City's parking system.

**CHARACTER** - This fund accounts for parking operations relating to those parking facilities which are capital in nature or are segregated for restricted use and not recorded as part of the Parking Assessment Fund (#586) operations. Capital expenses of the fund include such items as parking lot construction, repaving, and lighting.

The City purchased Parking Lot #2 on March 3, 1995, and will finance that purchase with rentals received from the Meterless Parking System. Lot # 8 was purchased on October 28, 1996 with that debt being retired from revenue sources including rentals received from the Meterless Parking System, Tax Increment Financing transfers from the Downtown Development Authority Project Fund (#496) and parking space rentals from a private developer. In the event the City reverts back to a metered parking system this fund will account for all parking operations of the City (currently, the Meterless Parking System is accounted for in the Parking Assessment Fund (586)).

The City ceased operating the Parking Garage effective December 12, 1997.

**AUTHORITY** - This Fund was established by Resolution of the City Commission on May 28, 1952 (formally called the Parking Utility Fund).

### City of Jackson Fiscal Year 2010/11 Adopted Budget Analysis of Estimated Changes in Working Capital

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

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Revenues</b>	110,296	108,362	112,710	114,779	57,270	57,270
<b>Expenses</b>	94,613	97,138	91,613	89,767	70,401	70,401
<b>Revenues Over (Under) Expenses</b>			21,097	25,012	(13,131)	(13,131)
<b>Add: Depreciation</b>			47,060	45,420	45,420	45,420
<b>Less: Payments on Contract Principal (Lot #8)</b>			(100,000)	(100,000)	(100,000)	(100,000)
<b>Estimated Change in Working Capital</b>			(31,843)	(29,568)	(67,711)	(67,711)
<b>Working Capital - Beginning of Year</b>			99,216	99,216	69,648	69,648
<b>Working Capital - End of Year</b>			<u>67,373</u>	<u>69,648</u>	<u>1,937</u>	<u>1,937</u>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

*Fund 585 Auto Parking System Fund*

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
585-000-000-652.003 Parking Fines - Lot #3 (Y-Lot)	320	495	300	1,200	500	500
585-000-000-653.000 Parking Permits - Lot #3 (Y-Lo	20,554	18,261	20,000	19,500	19,500	19,500
585-000-000-664.000 Interest	4,211	1,869	2,300	900	900	900
585-000-000-668.000 Rents and Royalties	42,224	43,492	44,796	44,796	23,070	23,070
585-000-000-668.002 Rents and Royalties-113 LLC	11,680	12,089	12,512	15,312	12,950	12,950
585-000-000-685.677 Insurance Refund - W/C	0	0	0	269	350	350
585-000-000-698.000 Miscellaneous	85	154	0	0	0	0
585-000-000-699.496 Cont.-DDA Project Fund	31,222	32,002	32,802	32,802	0	0
<b>Total Revenues</b>	<b>110,296</b>	<b>108,362</b>	<b>112,710</b>	<b>114,779</b>	<b>57,270</b>	<b>57,270</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

*Fund 585 Auto Parking System Fund*  
*Dept 587 Parking Utility*

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
585-587-000-706.000 Salaries and Wages	5,483	6,814	6,000	6,000	3,160	3,160
585-587-000-707.000 Temporary Wages	5,760	7,105	5,036	5,005	5,036	5,036
585-587-000-709.000 Overtime	1,762	2,051	2,000	2,000	1,500	1,500
585-587-000-715.000 Employers FICA	966	1,229	997	995	742	742
585-587-000-719.000 Health Insurance	831	883	844	764	558	558
585-587-000-719.678 RX Drug Insurance	249	176	179	152	108	108
585-587-000-719.679 Health Insurance Deductible	156	0	83	0	0	0
585-587-000-722.000 Pension-General	377	638	572	499	385	385
585-587-000-724.000 Unemployment Comp.	150	142	16	37	14	14
585-587-000-724.001 Workers Compensation	227	277	74	223	38	38
585-587-000-725.000 Other Fringe Benefits	27	57	108	46	58	58
	<u>15,988</u>	<u>19,372</u>	<u>15,909</u>	<u>15,721</u>	<u>11,599</u>	<u>11,599</u>
<b>Material and Supplies:</b>						
585-587-000-782.000 Materials	2,474	1,659	2,500	2,500	500	500
	<u>2,474</u>	<u>1,659</u>	<u>2,500</u>	<u>2,500</u>	<u>500</u>	<u>500</u>
<b>Contractual And Other:</b>						
585-587-000-808.000 Audit Fees	46	72	75	70	75	75
585-587-000-818.000 Contractual Services	521	472	600	521	600	600
585-587-000-920.000 Utilities	2,445	3,019	3,000	3,000	3,000	3,000
585-587-000-930.000 Repairs and Maintenance	0	310	2,575	2,000	500	500
585-587-000-936.000 Pavement Repairs	0	0	250	0	250	250
585-587-000-937.000 Maint.-Snow Removal	909	371	0	0	0	0
585-587-000-943.000 Equipment Rental - MP	7,992	9,009	8,000	8,000	3,500	3,500
585-587-000-966.000 DPW Overhead	2,746	3,391	3,000	3,000	1,800	1,800
585-587-000-967.000 Eng. Overhead	1,426	2,904	1,609	2,500	812	812
	<u>16,085</u>	<u>19,548</u>	<u>19,109</u>	<u>19,091</u>	<u>10,537</u>	<u>10,537</u>
<b>Capital Outlay:</b>						
585-587-000-971.000 Depreciation	45,420	45,420	47,060	45,420	45,420	45,420
	<u>45,420</u>	<u>45,420</u>	<u>47,060</u>	<u>45,420</u>	<u>45,420</u>	<u>45,420</u>
<b>Debt Service:</b>						
585-587-000-995.000 Interest	14,646	11,139	7,035	7,035	2,345	2,345
	<u>14,646</u>	<u>11,139</u>	<u>7,035</u>	<u>7,035</u>	<u>2,345</u>	<u>2,345</u>
<b>Parking Utility</b>	<b>94,613</b>	<b>97,138</b>	<b>91,613</b>	<b>89,767</b>	<b>70,401</b>	<b>70,401</b>
<b>Total Expenses</b>	<b>94,613</b>	<b>97,138</b>	<b>91,613</b>	<b>89,767</b>	<b>70,401</b>	<b>70,401</b>

*(Note: This fund includes operations for Lot #3 (YMCA), 228 W. Mich, 252 W. Pearl and 229 Van Buren.)*

## (586) Parking Assessment Fund

**PURPOSE** - This Fund is used to account for the revenues and expenses of the City's Meterless Parking System.

**CHARACTER** - Revenues of this fund consist principally of parking assessments to property owners in the Central Business District. Such assessments are based on the annual operating expense of the System and include such items as the leasing of private parking lots used in the System, lot maintenance, snow removal, utilities and administrative expenses. In the event the City reverts back to a Metered Parking System this fund will be closed out and all parking operations of the City will be accounted for in the Automobile Parking System Fund (585).

**AUTHORITY** - This Fund was established November 1, 1984, which represents the beginning of first annual operating period covered by assessment. Continuation of the System depends on subsequent annual adoption of new assessment rolls each December 1st.

### City of Jackson Fiscal Year 2010/11 Adopted Budget Analysis of Estimated Changes in Working Capital

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*Fund 586 Parking Assessment Fund*

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
Revenues	176,033	116,514	120,500	103,593	102,564	102,564
Expenses	238,667	169,105	197,456	197,668	189,342	189,342
Excess of Revenues Over (Under) Expenses	(62,634)	(52,591)	(76,956)	(94,075)	(86,778)	(86,778)
Working Capital - Beginning of Year	376,941	314,307	261,716	261,716	167,641	167,641
Working Capital - End of Year	<u>314,307</u>	<u>261,716</u>	<u>184,760</u>	<u>167,641</u>	<u>80,863</u>	<u>80,863</u>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

**Fund 586 Parking Assessment Fund**

Account Description	2007/08	2008/09	2009/10	2009/10	2010/11	2010/11
	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
586-000-000-652.000 Parking Fines	42,420	34,201	42,000	32,000	32,000	32,000
586-000-000-653.000 Parking Permits (Daily \$2)	1,728	5,089	3,000	3,500	3,500	3,500
586-000-000-653.005 Parking Permits (Lots 6,7,8,14)	23,012	19,958	23,000	21,000	20,000	20,000
586-000-000-653.006 Parking Permits (Lot 9)	5,788	4,143	6,000	3,150	3,150	3,150
586-000-000-664.000 Interest	16,824	7,001	6,000	2,370	2,370	2,370
586-000-000-685.677 Insurance Refund - W/C	0	0	0	1,129	1,100	1,100
586-000-000-694.661 Expense Refund-Motor Pool	147	0	0	0	0	0
586-000-000-699.101 Cont.-General Fund	20,051	9,398	3,500	3,500	3,500	3,500
586-000-000-699.895 Cont.-Special Assessment Fund	66,063	36,724	37,000	36,944	36,944	36,944
<b>Total Revenues</b>	<b>176,033</b>	<b>116,514</b>	<b>120,500</b>	<b>103,593</b>	<b>102,564</b>	<b>102,564</b>

**City of Jackson**  
**Fiscal Year 2010/11 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	20,146
		2	20,146
Add: Allocation of 1/4 Office Asst. I from City Clerk 101-215			10,123
Allocation of Wages From Engineering Department			18,534
Allocation of Wages charged directly from DPW - Snow Removal			8,000
<b>Activity Total</b>			<b>56,803</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

**Fund 586 Parking Assessment Fund**  
**Dept 586 Parking Assessment**

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
586-586-000-706.000 Salaries and Wages	31,919	29,688	33,975	33,000	36,657	36,657
586-586-000-707.000 Temporary Wages	15,857	16,010	20,146	16,378	20,146	20,146
586-586-000-709.000 Overtime	2,850	3,062	3,000	3,000	3,000	3,000
586-586-000-715.000 Employers FICA	3,761	3,754	4,370	4,007	4,575	4,575
586-586-000-719.000 Health Insurance	2,716	3,445	4,780	2,797	6,475	6,475
586-586-000-719.678 RX Drug Insurance	886	682	1,014	483	1,248	1,248
586-586-000-719.679 Health Insurance Deductible	584	92	468	0	0	0
586-586-000-722.000 Pension-General	1,857	2,342	2,644	2,826	3,280	3,280
586-586-000-724.000 Unemployment Comp.	405	312	90	123	166	166
586-586-000-724.001 Workers Compensation	605	636	421	630	438	438
586-586-000-725.000 Other Fringe Benefits	194	202	611	345	668	668
	<b>61,634</b>	<b>60,225</b>	<b>71,519</b>	<b>63,589</b>	<b>76,653</b>	<b>76,653</b>
<b>Material and Supplies:</b>						
586-586-000-740.000 Operating Supplies	1,666	1,601	2,000	21,900	2,000	2,000
586-586-000-744.000 Uniform Allowance	419	441	500	500	500	500
586-586-000-782.000 Materials	2,541	2,024	3,000	3,050	3,000	3,000
	<b>4,626</b>	<b>4,066</b>	<b>5,500</b>	<b>25,450</b>	<b>5,500</b>	<b>5,500</b>
<b>Contractual And Other:</b>						
586-586-000-808.000 Audit Fees	100	211	200	135	150	150
586-586-000-818.000 Contractual Services	61,217	2,841	2,000	97	2,000	2,000
586-586-000-818.690 CS Forestry	0	1,324	0	5,570	0	0
586-586-000-920.000 Utilities	3,186	3,278	4,000	0	6,500	6,500
586-586-000-936.000 Pavement Repairs	0	1,117	20,000	10,000	4,495	4,495
586-586-000-937.000 Maintenance-Snow Removal	6,864	1,004	0	0	20,000	20,000
586-586-000-941.000 Rentals	42,224	43,492	44,796	44,796	23,070	23,070
586-586-000-943.000 Equip. Rental - Motor Pool	11,080	13,106	10,500	10,500	10,500	10,500
586-586-000-960.000 Education & Training	308	0	0	0	0	0
586-586-000-962.000 Uncollectible Accounts	0	0	0	0	0	0
586-586-000-965.101 Admin.-General Fund	31,400	22,305	20,000	22,500	22,500	22,500
586-586-000-966.000 PW Overhead	3,314	5,648	8,910	5,000	5,000	5,000
586-586-000-967.000 ENG Overhead	12,714	10,488	10,031	10,031	12,974	12,974
	<b>172,407</b>	<b>104,814</b>	<b>120,437</b>	<b>108,629</b>	<b>107,189</b>	<b>107,189</b>
<b>Total Expenses</b>	<b>238,667</b>	<b>169,105</b>	<b>197,456</b>	<b>197,668</b>	<b>189,342</b>	<b>189,342</b>



## **(590) SEWER FUND**

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

**CHARACTER** - In accordance with current ordinances, charges for wastewater services shall be levied on all premises having any sewer connection with the public wastewater facilities. The service charges now in effect for premises within the city shall continue as to such premises until changed pursuant to resolution of the city council. The city council shall, by resolution, establish service charges estimated to be sufficient to provide for the payment of any and all indebtedness, to provide for the expenses of administration, operation and maintenance of the wastewater facilities as are necessary to preserve the facilities in good repair and working order, and to build up a reasonable reserve for equipment replacement thereof. The service charges shall be reviewed annually and revised by the city council as necessary to meet the system's expenses and to ensure that all user classes pay their proportionate share of operation, maintenance and equipment replacement. At such time as the city council revises service charges they shall be published at least once in a newspaper of general circulation within the city and no change in rates shall be effective until ten (10) days after such publication.

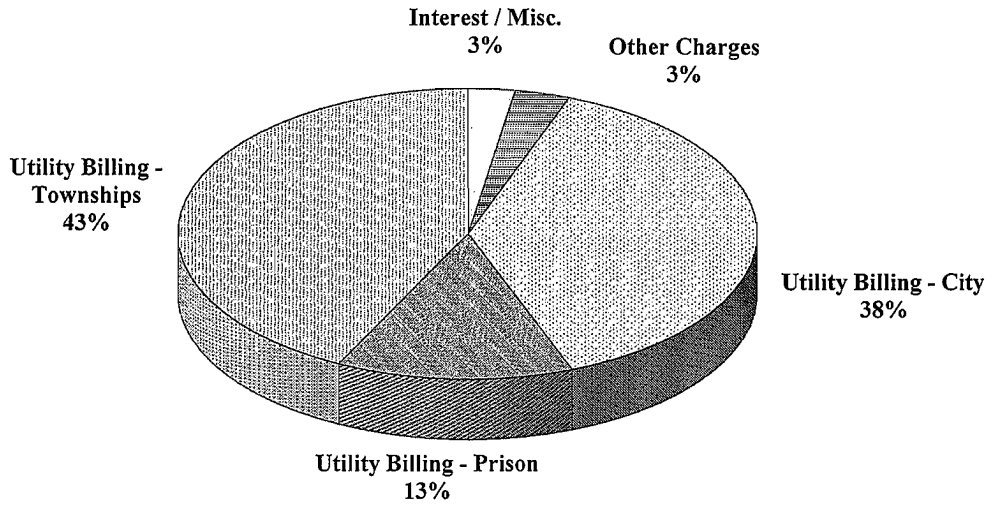
The city shall make annual contributions from the user charges to the **(406) Wastewater Equipment Replacement Fund** in order to maintain the reserve for equipment replacement. In determining the amount of the annual contribution, the city shall take into consideration the projected life of the wastewater treatment plant equipment including vehicles, and the projected life of the city pumping station equipment.

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

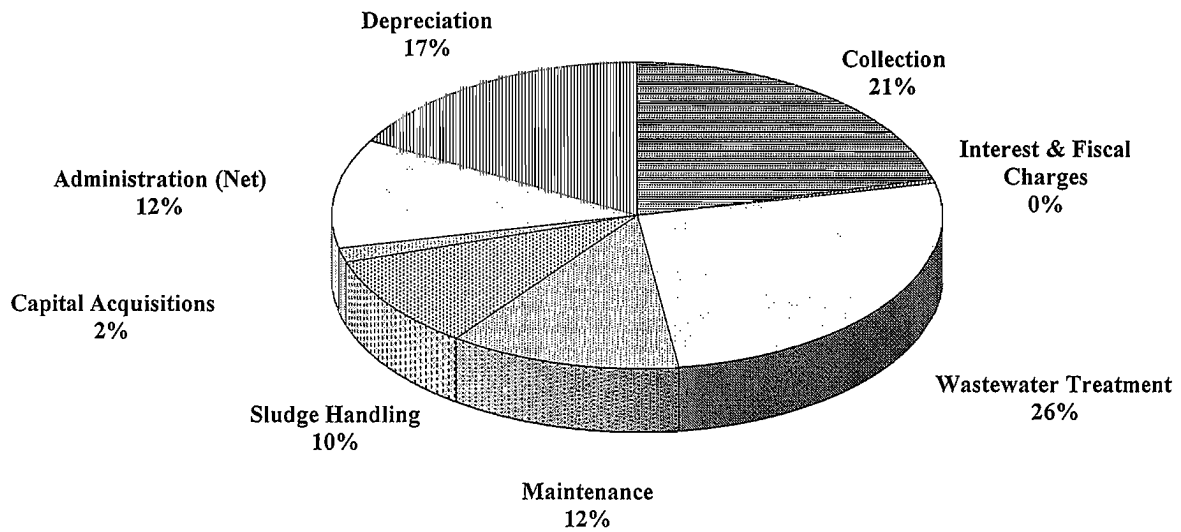
**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Sewer Fund**

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**Revenues**



**Expenses**



**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Sewer Fund**  
**Estimated Changes in Cash Flow**

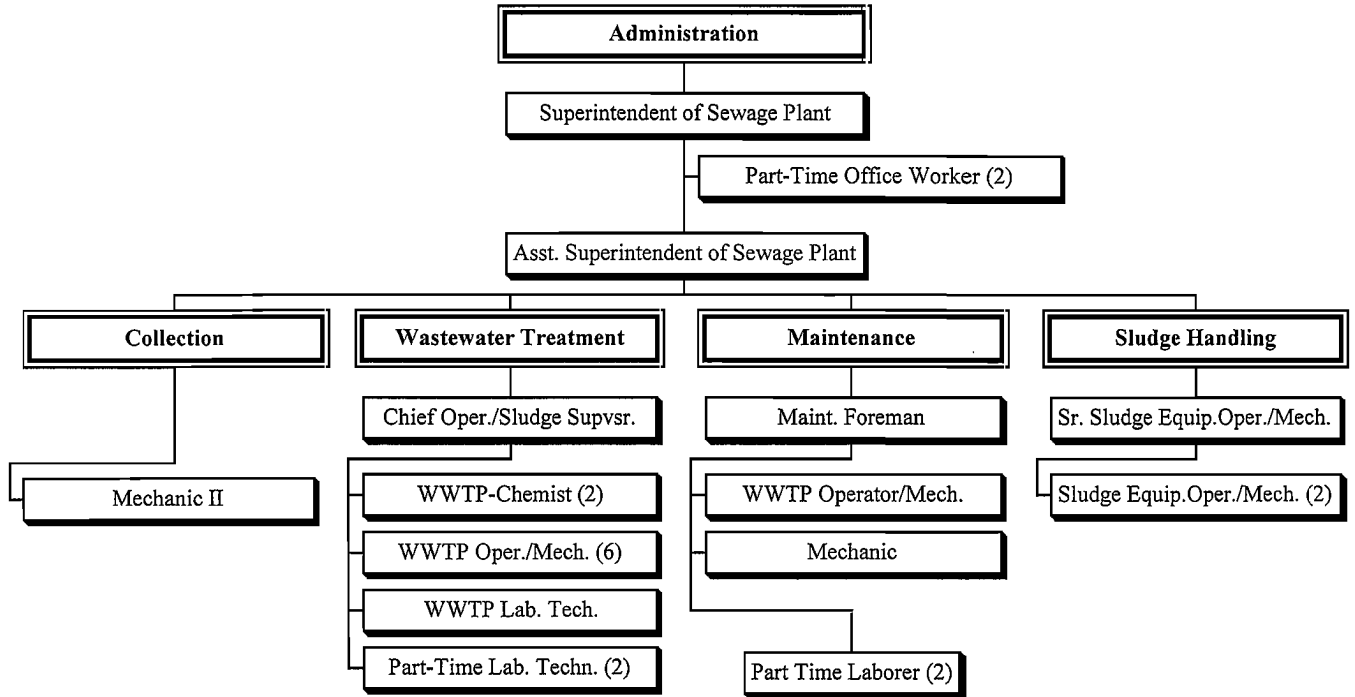
	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Revenues:</b>						
Charges For Goods & Services	5,256,002	5,191,275	5,214,000	5,222,000	5,222,000	5,222,000
Interest & Rents	174,517	88,557	58,000	45,000	45,000	45,000
Miscellaneous	84,981	85,921	71,000	95,724	95,750	95,750
	<u>5,515,500</u>	<u>5,365,753</u>	<u>5,343,000</u>	<u>5,362,724</u>	<u>5,362,750</u>	<u>5,362,750</u>
<b>Expenses:</b>						
Collection	1,399,445	1,333,339	1,416,404	1,341,620	1,416,678	1,416,678
Wastewater Treatment	1,721,335	1,585,337	1,878,422	1,761,750	1,755,312	1,755,312
Maintenance	772,073	794,198	843,250	826,579	824,302	824,302
Sludge Handling	551,469	583,607	692,966	651,736	663,466	663,466
Administration	1,963,009	2,039,069	1,937,103	2,001,920	1,931,015	1,931,015
Capital Acquisitions	0	0	100,000	100,000	100,000	100,000
	<u>6,407,331</u>	<u>6,335,550</u>	<u>6,868,145</u>	<u>6,683,605</u>	<u>6,690,773</u>	<u>6,690,773</u>
<b>Revenues Over (Under) Expenses</b>			(1,525,145)	(1,320,881)	(1,328,023)	(1,328,023)
<b>Add: Depreciation</b>			1,130,000	1,130,000	1,130,000	1,130,000
<b>Less: Bond Principal Payments</b>			(75,000)	(75,000)	(75,000)	(75,000)
<b>Estimated Change in Working Capital</b>			(470,145)	(265,881)	(273,023)	(273,023)
<b>Estimated Working Capital (Unreserved) - Beginning of Year</b>			<u>3,524,713</u>	<u>3,524,713</u>	<u>3,258,832</u>	<u>3,258,832</u>
<b>Estimated Working Capital (Unreserved) - End of Year</b>			<u><u>3,054,568</u></u>	<u><u>3,258,832</u></u>	<u><u>2,985,809</u></u>	<u><u>2,985,809</u></u>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

*Fund 590 Sewer Fund*

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
590-000-000-640.000 Laboratory Services	26,465	28,910	30,000	30,000	30,000	<b>30,000</b>
590-000-000-640.001 I.P.P. Monitoring	30,102	24,123	23,000	5,000	5,000	<b>5,000</b>
590-000-000-650.010 Utility Billing	2,168,292	2,036,874	2,209,000	2,060,000	2,060,000	<b>2,060,000</b>
590-000-000-650.020 Utility Billing-Prison	588,799	646,815	610,000	712,000	712,000	<b>712,000</b>
590-000-000-650.030 Utility Bill.-Summit	1,141,566	1,100,947	1,050,000	1,072,000	1,072,000	<b>1,072,000</b>
590-000-000-650.040 Utility Bill.-Spring Arbor	275,140	301,372	295,000	298,000	298,000	<b>298,000</b>
590-000-000-650.050 Utility Bill.-Napoleon	43,840	39,536	35,000	43,000	43,000	<b>43,000</b>
590-000-000-650.060 Utility Bill.-Blackman	847,267	880,009	830,000	870,000	870,000	<b>870,000</b>
590-000-000-650.070 Utility Bill.-Rives	0	0	1,000	1,000	1,000	<b>1,000</b>
590-000-000-650.061 Sewer Maint.-Blackman	4,848	3,716	5,000	5,000	5,000	<b>5,000</b>
590-000-000-650.062 Out Of City Account	129,683	128,973	126,000	126,000	126,000	<b>126,000</b>
590-000-000-662.000 Penalties	57,892	51,178	52,000	50,000	52,000	<b>52,000</b>
590-000-000-664.000 Interest	174,517	88,557	58,000	45,000	45,000	<b>45,000</b>
590-000-000-685.677 Insurance Refund-W/C	0	0	0	29,724	27,750	<b>27,750</b>
590-000-000-698.000 Miscellaneous	27,089	34,743	19,000	16,000	16,000	<b>16,000</b>
<b>Total Revenues</b>	<b>5,515,500</b>	<b>5,365,753</b>	<b>5,343,000</b>	<b>5,362,724</b>	<b>5,362,750</b>	<b>5,362,750</b>

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



**City of Jackson**  
**Fiscal Year 2010/11 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		35,943

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

*Fund 590 Sewer Fund*  
*Dept 549 Collection*

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
<b>Personal Services:</b>						
590-549-000-706.000 Salaries and Wages	53,275	45,268	49,661	40,000	42,943	42,943
590-549-000-709.000 Overtime	1,558	2,723	4,978	2,000	2,182	2,182
590-549-000-715.000 Employers FICA	4,166	3,829	4,180	2,900	2,917	2,917
590-549-000-719.000 Health Insurance	3,982	5,067	4,962	9,000	13,026	13,026
590-549-000-719.678 RX Drug Insurance	834	765	951	2,100	2,871	2,871
590-549-000-719.679 Health Insurance Deductible	7	0	0	0	0	0
590-549-000-722.000 Pension-General	2,560	3,068	3,907	2,700	3,153	3,153
590-549-000-724.000 Unemployment Comp.	171	108	108	180	180	180
590-549-000-724.001 Workers Compensation	695	622	803	560	560	560
590-549-000-725.000 Other Fringe Benefits	294	299	1,149	1,049	1,049	1,049
	<b>67,542</b>	<b>61,749</b>	<b>70,699</b>	<b>60,489</b>	<b>68,881</b>	<b>68,881</b>
<b>Material and Supplies:</b>						
590-549-000-740.000 Operating Supplies	0	490	1,000	500	500	500
590-549-000-751.000 Gasoline	1,118	1,038	1,500	1,500	1,500	1,500
590-549-000-755.000 Safety Supplies	2,129	564	2,000	1,500	1,500	1,500
590-549-000-758.000 Laundry	177	160	300	300	300	300
590-549-000-778.000 Equipment Maint. Supplies	1,681	3,739	5,000	4,000	4,000	4,000
	<b>5,105</b>	<b>5,991</b>	<b>9,800</b>	<b>7,800</b>	<b>7,800</b>	<b>7,800</b>
<b>Contractual and Other:</b>						
590-549-000-719.001 Health Ins. -Retiree	-492	0	0	0	0	0
590-549-000-722.003 Pension - General-Other	4,208	0	0	0	0	0
590-549-000-818.000 Contractual Services	0	0	5,000	5,000	5,000	5,000
590-549-000-818.006 Instrument Maintenance	2,876	416	2,000	2,000	2,000	2,000
590-549-000-818.258 GIS Services - MIS	44,405	43,540	41,000	36,135	37,122	37,122
590-549-000-850.000 Communications	5,341	3,327	8,000	5,000	5,000	5,000
590-549-000-914.000 Insurance	3,895	3,885	3,885	4,064	4,125	4,125
590-549-000-920.000 Utilities	26,205	30,391	32,000	32,000	32,000	32,000
590-549-000-930.000 Repairs & Maintenance	9,981	4,221	20,000	20,000	20,000	20,000
590-549-000-938.404 Sewer Maintenance-DPS	424,236	493,519	484,720	479,832	495,450	495,450
590-549-000-939.000 Vehicle Maintenance	0	0	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	120,943	0	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.	37,200	38,300	38,300	38,300	38,300	38,300
	<b>1,326,798</b>	<b>1,265,599</b>	<b>1,335,905</b>	<b>1,273,331</b>	<b>1,339,997</b>	<b>1,339,997</b>
<b>Collection</b>	<b>1,399,445</b>	<b>1,333,339</b>	<b>1,416,404</b>	<b>1,341,620</b>	<b>1,416,678</b>	<b>1,416,678</b>

**City of Jackson**  
**Fiscal Year 2010/11 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		107,980
010	Chief Operator/Sludge Supervisor	1		53,631
306	WWTP-Laboratory Technician	1		37,550
306	WWTP Operator/Mechanic	6		251,208
PT	Part Time - Lab Technician		2	32,301
<b>Activity Total</b>		<b>10</b>	<b>2</b>	<b>482,670</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

*Fund 590 Sewer Fund*  
*Dept 550 Wastewater Treatment*

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
<b>Personal Services:</b>						
590-550-000-702.000 Termination Pay	9,626	0	15,000	14,000	0	0
590-550-000-706.000 Salaries and Wages	443,346	461,068	481,309	460,000	450,369	450,369
590-550-000-707.000 Wages-Temporary	29,688	33,207	51,244	35,000	32,301	32,301
590-550-000-709.000 Overtime	35,764	33,357	51,268	36,000	35,487	35,487
590-550-000-715.000 Employers FICA	38,487	39,540	44,662	41,000	39,640	39,640
590-550-000-719.000 Health Insurance	79,094	98,393	91,452	92,000	101,865	101,865
590-550-000-719.678 RX Drug Insurance	23,070	21,548	20,268	20,000	20,468	20,468
590-550-000-719.679 Health Insurance Deductible	13,827	4,465	3,091	0	0	0
590-550-000-722.000 Pension-General	25,420	34,736	38,424	38,000	40,181	40,181
590-550-000-724.000 Unemployment Comp.	2,204	1,295	1,296	2,000	2,160	2,160
590-550-000-724.001 Workers Compensation	7,233	7,476	8,585	8,000	7,619	7,619
590-550-000-725.000 Other Fringe Benefits	-574	1,965	11,073	11,000	10,472	10,472
	<u>707,185</u>	<u>737,050</u>	<u>817,672</u>	<u>757,000</u>	<u>740,562</u>	<u>740,562</u>
<b>Material and Supplies:</b>						
590-550-000-740.000 Operating Supplies	5,408	5,536	5,000	5,000	5,000	5,000
590-550-000-743.000 Chemicals	136,829	150,965	296,000	230,000	230,000	230,000
590-550-000-748.000 Laboratory Supplies	23,293	20,401	25,000	25,000	25,000	25,000
590-550-000-751.000 Gasoline	1,947	2,117	2,500	2,500	2,500	2,500
590-550-000-755.000 Safety Supplies	8,188	6,533	7,000	7,000	7,000	7,000
590-550-000-758.000 Laundry	3,249	2,971	3,000	3,000	3,000	3,000
	<u>178,914</u>	<u>188,523</u>	<u>338,500</u>	<u>272,500</u>	<u>272,500</u>	<u>272,500</u>
<b>Contractual and Other:</b>						
590-550-000-719.001 Health Insurance-Retirees	1,565	-71	0	10,000	20,000	20,000
590-550-000-816.000 Industrial Pretreatmt Prog.	45,831	64,904	80,000	80,000	80,000	80,000
590-550-000-818.000 Contractual Services	14,475	16,066	25,000	25,000	25,000	25,000
590-550-000-850.000 Communications	6,015	3,786	6,000	6,000	6,000	6,000
590-550-000-920.000 Utilities	636,994	438,175	475,000	475,000	475,000	475,000
590-550-000-933.000 Equipment Maintenance	767	2,546	2,000	2,000	2,000	2,000
590-550-000-939.000 Vehicle Maintenance	1,189	2,108	2,000	2,000	2,000	2,000
590-550-000-999.406 Cont.-Equip. Replacemt Fd.	128,400	132,250	132,250	132,250	132,250	132,250
	<u>835,236</u>	<u>659,764</u>	<u>722,250</u>	<u>732,250</u>	<u>742,250</u>	<u>742,250</u>
<b>Wastewater Treatment</b>	<u><b>1,721,335</b></u>	<u><b>1,585,337</b></u>	<u><b>1,878,422</b></u>	<u><b>1,761,750</b></u>	<u><b>1,755,312</b></u>	<u><b>1,755,312</b></u>

**City of Jackson**  
**Fiscal Year 2010/11 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>				
010	WWTP Maintenance Foreman	1		53,979
305	WWTP Mechanic	1		42,090
306	WWTP Operator/Mechanic	1		44,455
PT	Part Time - Laborer		2	20,077
<b>Activity Total</b>		<b>3</b>	<b>2</b>	<b>160,601</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

***Fund 590 Sewer Fund***  
***Dept 551 Maintenance***

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
<b>Personal Services:</b>						
590-551-000-706.000 Salaries and Wages	142,911	141,633	146,747	142,000	140,524	140,524
590-551-000-707.000 Wages-Temporary	13,274	18,435	26,874	20,000	20,077	20,077
590-551-000-709.000 Overtime	6,065	5,213	9,462	7,000	5,544	5,544
590-551-000-715.000 Employers FICA	11,459	12,542	14,019	13,000	11,175	11,175
590-551-000-719.000 Health Insurance	24,462	27,245	26,559	31,000	31,914	31,914
590-551-000-719.678 RX Drug Insurance	6,299	6,932	5,886	6,000	6,474	6,474
590-551-000-719.679 Health Insurance Deductible	2,702	3,091	3,091	0	0	0
590-551-000-722.000 Pension-General	7,599	10,345	11,181	12,000	12,080	12,080
590-551-000-724.000 Unemployment Comp.	733	431	432	700	900	900
590-551-000-724.001 Workers Compensation	2,321	2,560	2,948	2,500	2,170	2,170
590-551-000-725.000 Other Fringe Benefits	-212	699	3,334	3,000	3,161	3,161
	<b>217,613</b>	<b>229,126</b>	<b>250,533</b>	<b>237,200</b>	<b>234,019</b>	<b>234,019</b>
<b>Material and Supplies:</b>						
590-551-000-740.000 Operating Supplies	1,642	2,203	3,000	2,500	2,500	2,500
590-551-000-751.000 Gasoline	2,407	1,127	2,500	2,500	2,500	2,500
590-551-000-751.001 Lubricants	2,316	850	2,000	2,000	2,000	2,000
590-551-000-755.000 Safety Supplies	2,568	1,805	2,500	2,500	2,500	2,500
590-551-000-758.000 Laundry	395	1,075	1,000	1,000	1,000	1,000
590-551-000-776.000 Custodial Supplies	363	381	1,000	500	500	500
590-551-000-778.000 Equipment Maint Supplies	38,011	46,407	40,000	40,000	40,000	40,000
590-551-000-778.001 Electrical Supplies	11,065	16,692	15,000	15,000	15,000	15,000
	<b>58,767</b>	<b>70,540</b>	<b>67,000</b>	<b>66,000</b>	<b>66,000</b>	<b>66,000</b>
<b>Contractual and Other:</b>						
590-551-000-818.000 Contractual Services	10,874	9,032	12,000	12,000	12,000	12,000
590-551-000-818.005 Cont.Serv.-Grounds Maint.	14,601	20,350	20,000	20,000	20,000	20,000
590-551-000-818.006 Instrument Maintenance	30,340	26,144	35,000	30,000	30,000	30,000
590-551-000-914.000 Insurance	57,772	57,617	57,617	60,279	61,183	61,183
590-551-000-930.000 Repairs & Maintenance	54,016	41,521	50,000	50,000	50,000	50,000
590-551-000-931.000 Building Maintenance	17,870	22,453	20,000	20,000	20,000	20,000
590-551-000-938.000 Grounds Maintenance	5,454	2,850	15,000	15,000	15,000	15,000
590-551-000-939.000 Vehicle Maintenance	997	1,509	2,000	2,000	2,000	2,000
590-551-000-941.000 Rentals	0	105	1,000	1,000	1,000	1,000
590-551-000-956.001 Contingency	169	251	400	400	400	400
590-551-000-999.406 Cont.-Equip. Replacement Fd.	303,600	312,700	312,700	312,700	312,700	312,700
	<b>495,693</b>	<b>494,532</b>	<b>525,717</b>	<b>523,379</b>	<b>524,283</b>	<b>524,283</b>
<b>Maintenance</b>	<b>772,073</b>	<b>794,198</b>	<b>843,250</b>	<b>826,579</b>	<b>824,302</b>	<b>824,302</b>

**City of Jackson**  
**Fiscal Year 2010/11 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		76,548
306	Sr. Sludge Equipment Operator/Mechanic	1		44,349
	<b>Activity Total</b>	<b>3</b>		<b>120,897</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

**Fund 590 Sewer Fund**  
**Dept 553 Sludge Handling**

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
590-553-000-706.000 Salaries and Wages	89,682	116,810	125,024	115,000	120,897	120,897
590-553-000-709.000 Overtime	2,325	2,329	8,148	3,000	3,059	3,059
590-553-000-715.000 Employers FICA	6,981	9,019	10,188	9,000	9,483	9,483
590-553-000-719.000 Health Insurance	20,240	30,350	27,278	28,000	30,846	30,846
590-553-000-719.678 RX Drug Insurance	7,344	5,601	5,601	6,000	6,160	6,160
590-553-000-719.679 Health Insurance Deductible	6,349	0	0	0	0	0
590-553-000-722.000 Pension-General	4,952	8,393	9,522	9,500	10,251	10,251
590-553-000-724.000 Unemployment Comp.	486	351	324	500	540	540
590-553-000-724.001 Workers Compensation	1,343	1,728	1,958	1,800	1,821	1,821
590-553-000-725.000 Other Fringe Benefits	-248	387	3,301	3,300	3,222	3,222
	<u>139,454</u>	<u>174,968</u>	<u>191,344</u>	<u>176,100</u>	<u>186,279</u>	<u>186,279</u>
<b>Material and Supplies:</b>						
590-553-000-740.000 Operating Supplies	1,186	825	1,000	1,000	1,000	1,000
590-553-000-748.000 Laboratory Supplies	0	0	2,500	1,000	2,500	2,500
590-553-000-751.000 Gasoline	11,541	9,774	12,000	12,000	12,000	12,000
590-553-000-755.000 Safety Supplies	594	455	1,500	1,500	1,500	1,500
590-553-000-758.000 Laundry	0	231	1,000	1,000	1,000	1,000
590-553-000-778.000 Equipment Maint. Supplies	2,461	3,857	4,000	4,000	4,000	4,000
	<u>15,782</u>	<u>15,142</u>	<u>22,000</u>	<u>20,500</u>	<u>22,000</u>	<u>22,000</u>
<b>Contractual and Other:</b>						
590-553-000-719.001 Health Insurance-Retirees	6,515	6,243	6,636	7,000	7,000	7,000
590-553-000-818.000 Contractual Services	188,756	176,234	250,000	225,000	225,000	225,000
590-553-000-914.000 Insurance	3,246	3,236	3,236	3,386	3,437	3,437
590-553-000-921.000 Utilities-Gas	55,832	59,828	65,000	65,000	65,000	65,000
590-553-000-933.000 Equipment Maintenance	2,184	2,308	5,000	5,000	5,000	5,000
590-553-000-939.000 Vehicle Maintenance	4,372	6,822	7,000	7,000	7,000	7,000
590-553-000-939.001 Vehicle Maint. Serv.	4,528	4,076	7,000	7,000	7,000	7,000
590-553-000-941.000 Rentals	0	0	1,000	1,000	1,000	1,000
590-553-000-999.406 Cont.-Equip. Replacement Fd.	130,800	134,750	134,750	134,750	134,750	134,750
	<u>396,233</u>	<u>393,497</u>	<u>479,622</u>	<u>455,136</u>	<u>455,187</u>	<u>455,187</u>
<b>Sludge Handling</b>	<b>551,469</b>	<b>583,607</b>	<b>692,966</b>	<b>651,736</b>	<b>663,466</b>	<b>663,466</b>

**City of Jackson**  
**Fiscal Year 2010/11 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		64,729
017	Supt. of Sewage Plant	1		71,298
PT	Part Time - Office Worker		2	8,700
<b>Activity Total</b>		<b>2</b>	<b>2</b>	<b>144,727</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

**Fund 590 Sewer Fund**  
**Dept 554 Administration**

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
590-554-000-702.000 Termination Pay	30,948	0	0	32,000	0	0
590-554-000-706.000 Salaries and Wages	167,073	153,519	161,268	161,000	136,027	136,027
590-554-000-707.000 Wages-Temporary	6,850	6,184	11,219	8,000	8,700	8,700
590-554-000-715.000 Employers FICA	13,986	11,905	13,195	13,000	11,072	11,072
590-554-000-719.000 Health Insurance	17,532	15,180	15,104	18,000	18,813	18,813
590-554-000-719.678 RX Drug Insurance	5,080	5,232	3,276	3,500	3,603	3,603
590-554-000-719.679 Health Insurance Deductible	4,118	4,465	1,375	0	0	0
590-554-000-722.000 Pension-General	7,976	10,721	11,531	11,500	11,249	11,249
590-554-000-724.000 Unemployment Comp.	402	270	324	500	540	540
590-554-000-724.001 Workers Compensation	2,631	2,228	2,386	2,400	2,012	2,012
590-554-000-725.000 Other Fringe Benefits	501	504	2,477	2,500	2,119	2,119
	<u>257,097</u>	<u>210,208</u>	<u>222,155</u>	<u>252,400</u>	<u>194,135</u>	<u>194,135</u>
<b>Material and Supplies:</b>						
590-554-000-726.000 Supplies	2,192	2,740	2,500	2,500	2,500	2,500
590-554-000-740.000 Operating Supplies	1,598	2,070	2,500	2,500	2,500	2,500
	<u>3,790</u>	<u>4,810</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
<b>Contractual and Other:</b>						
590-554-000-719.001 Health Ret	0	0	0	1,000	7,000	7,000
590-554-000-808.000 Audit Fees	3,770	4,763	4,200	4,200	4,200	4,200
590-554-000-817.000 Consultant Services	0	23,627	50,000	25,000	25,000	25,000
590-554-000-818.000 Contractual Services	360	349	1,000	1,000	1,000	1,000
590-554-000-853.000 Telephone	4,467	5,260	5,000	5,000	5,000	5,000
590-554-000-861.000 Auto Allowance	1,194	1,378	1,700	1,400	1,400	1,400
590-554-000-873.000 Travel	355	235	500	200	200	200
590-554-000-880.000 Community Promotion	0	25,000	0	50,000	50,000	50,000
590-554-000-902.000 Advertising	1,497	693.67	4,000	4,000	4,000	4,000
590-554-000-930.000 Repairs & Maintenance	1,387	3,711	3,000	3,000	3,000	3,000
590-554-000-958.000 Memberships and Dues	940	657	1,000	400	400	400
590-554-000-960.000 Education & Training	3,092	2,551	3,500	1,500	1,500	1,500
590-554-000-962.000 Uncollectible Accts.	0	0	0	0	0	0
590-554-000-965.101 Admin.-General Fund	259,933	253,288	260,000	260,000	260,000	260,000
590-554-000-999.591 Cont.-Water Fund	220,418	184,459	214,610	226,382	211,511	211,511
	<u>497,413</u>	<u>505,972</u>	<u>548,510</u>	<u>583,082</u>	<u>574,211</u>	<u>574,211</u>
<b>Capital Outlay :</b>						
590-554-000-971.000 Depreciation	816,250	937,258	780,000	780,000	780,000	780,000
590-554-000-971.001 Depreciation - Mun. Assets	67,766	67,766	70,000	70,000	70,000	70,000
590-554-000-971.002 Depreciation - Other Assets	278,630	278,630	280,000	280,000	280,000	280,000
	<u>1,162,646</u>	<u>1,283,654</u>	<u>1,130,000</u>	<u>1,130,000</u>	<u>1,130,000</u>	<u>1,130,000</u>
<b>Debt Service:</b>						
590-554-000-995.000 Interest	41,538	34,150	30,438	30,438	26,669	26,669
590-554-000-996.000 Paying Agent Fees	525	275	1,000	1,000	1,000	1,000
	<u>42,063</u>	<u>34,425</u>	<u>31,438</u>	<u>31,438</u>	<u>27,669</u>	<u>27,669</u>
<b>Administration</b>	<u><b>1,963,009</b></u>	<u><b>2,039,069</b></u>	<u><b>1,937,103</b></u>	<u><b>2,001,920</b></u>	<u><b>1,931,015</b></u>	<u><b>1,931,015</b></u>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

*Fund 590 Sewer Fund*  
*Dept 555 Capital Acquisitions*

<u>Account Description</u>	<u>2007/08</u> <u>Actual</u>	<u>2008/09</u> <u>Actual</u>	<u>2009/10</u> <u>Budget</u>	<u>2009/10</u> <u>Projected</u>	<u>2010/11</u> <u>Manager</u> <u>Proposed</u>	<u>2010/11</u> <u>Council</u> <u>Adopted</u>
<b>Capital Outlay:</b>						
590-555-000-982.006    Treatment Plant	0	0	100,000	100,000	100,000	<b>100,000</b>
	0	0	100,000	100,000	100,000	<b>100,000</b>
<b>Capital Acquisitions</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>

## **(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.

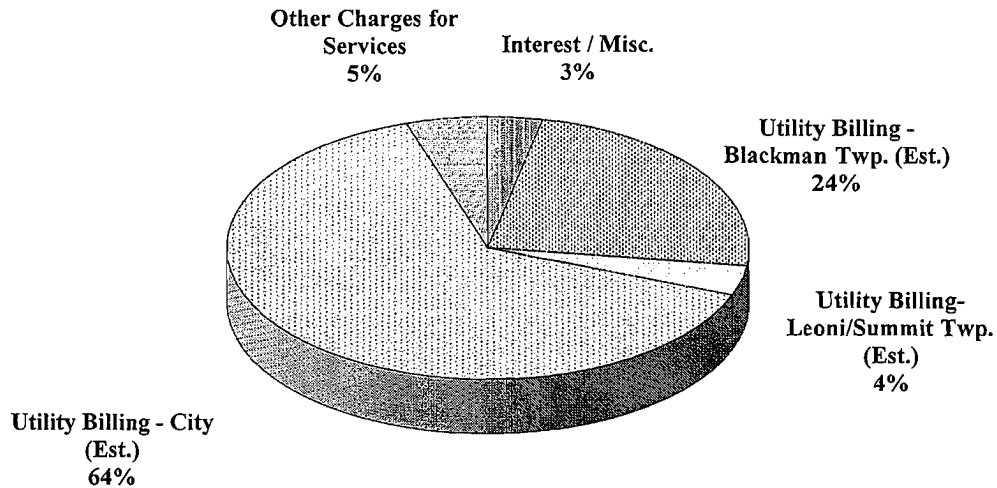
The City charges for water service supplied by the system based on a rate schedule measured by water usage. These charges must be sufficient to provide adequate revenues for operations, maintenance, replacements, improvements, and debt retirement.

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

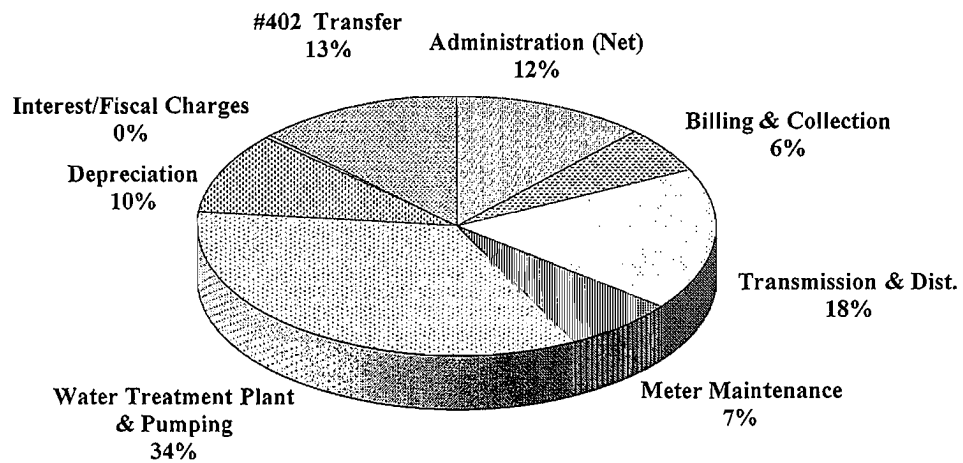
**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Water Fund**

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**Revenues**



**Expenses**



**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Water Fund**  
**Estimated Changes in Cash Flow**

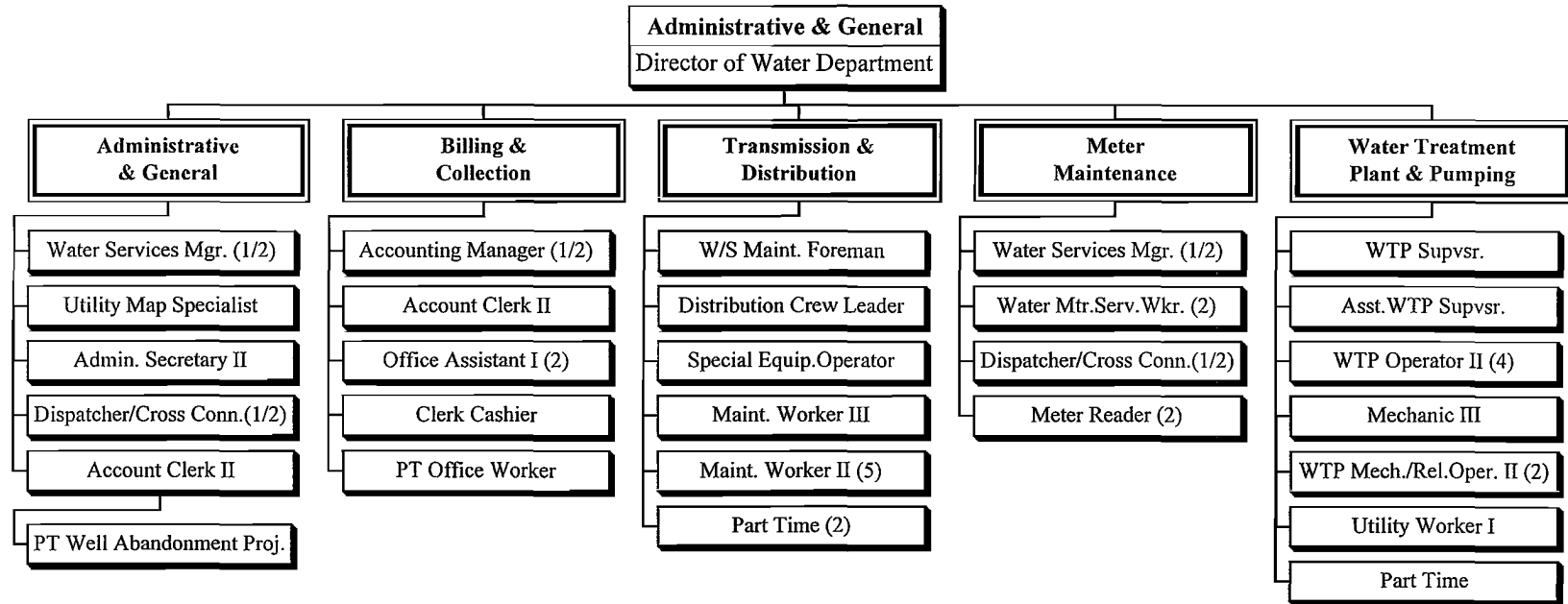
	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Revenues:</b>						
Charges For Goods & Services	6,054,437	5,921,576	6,607,686	5,907,531	5,910,017	5,910,017
Interest & Rents	206,252	93,895	100,000	30,000	30,000	30,000
Contributions From Other Funds	220,418	184,459	214,610	226,382	211,511	211,511
Miscellaneous	149,344	135,314	143,000	190,975	186,300	186,300
	<u>6,630,451</u>	<u>6,335,244</u>	<u>7,065,296</u>	<u>6,354,888</u>	<u>6,337,828</u>	<u>6,337,828</u>
<b>Expenses:</b>						
Administrative & General	2,828,220	3,352,374	3,337,946	2,910,332	2,595,315	2,595,315
Billing & Collection	440,836	368,919	429,220	452,763	423,021	423,021
Transmission & Distribution	957,985	804,387	1,208,181	1,307,674	1,304,367	1,304,367
Meter Maintenance	461,443	474,844	547,437	537,988	509,221	509,221
Water Treatment Plant & Pumping	1,918,095	2,496,586	2,294,771	2,138,148	2,512,359	2,512,359
	<u>6,606,579</u>	<u>7,497,110</u>	<u>7,817,555</u>	<u>7,346,905</u>	<u>7,344,283</u>	<u>7,344,283</u>
<b>Revenues Over (Under) Expenses</b>			(752,259)	(992,017)	(1,006,455)	(1,006,455)
<b>Add: Depreciation</b>			747,882	744,105	744,105	744,105
<b>Less: Bond Principal Payments</b>			(253,000)	(253,000)	(259,000)	(259,000)
<b>Estimated Change in Working Capital</b>			(257,377)	(500,912)	(521,350)	(521,350)
<b>Estimated Working Capital (Unreserved) - Beginning of Year</b>			2,530,861	2,530,861	2,029,949	2,029,949
<b>Estimated Working Capital (Unreserved) - End of Year</b>			<u>2,273,484</u>	<u>2,029,949</u>	<u>1,508,599</u>	<u>1,508,599</u>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

***Fund 591 Water Fund***

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
591-000-000-631.001 Turn On Charge	28,769	34,440	30,000	35,000	35,000	35,000
591-000-000-631.003 Water Service Repairs	-1	0	1,545	0	1,545	1,545
591-000-000-631.004 Overtime Service Calls	1,160	3,650	4,120	4,000	4,120	4,120
591-000-000-632.002 Work Order Sewer Repairs	225	-150	0	0	0	0
591-000-000-632.003 Meter Shop	12,782	18,011	12,500	12,500	12,500	12,500
591-000-000-632.004 Time/Materials-City Depts.	6,859	1,819	4,120	4,000	4,120	4,120
591-000-000-632.005 Time/Materials-Others	15,391	6,622	12,360	10,000	12,360	12,360
591-000-000-642.002 Bulk Water Sale	15,561	10,946	12,000	10,946	12,000	12,000
591-000-000-642.003 Material Sold	627	3,018	1,000	1,000	1,000	1,000
591-000-000-642.004 Sale Of Scrap	7,186	2,225	3,000	3,000	3,000	3,000
591-000-000-649.000 Police Auction	8,255	1,935	0	0	0	0
591-000-000-650.001 New Water & Sewer Service	25,700	28,237	20,600	15,000	20,600	20,600
591-000-000-650.002 Hydrant Meter Use	3,383	4,791	4,120	4,120	4,120	4,120
591-000-000-650.010 Utility Billing	6,230,817	6,076,349	6,779,500	6,076,349	6,076,349	6,076,349
591-000-000-651.010 UBNSF Fees	0	402	200	400	400	400
591-000-000-653.003 Billing Adjustments - Blackma	-292,036	-266,697	-275,010	-266,697	-275,010	-275,010
591-000-000-653.004 Billing Adjustments - Leoni	-1,986	-2,087	-2,369	-2,087	-2,087	-2,087
591-000-000-662.000 Penalties	140,732	128,840	140,000	128,840	140,000	140,000
591-000-000-664.000 Interest	206,252	93,895	100,000	30,000	30,000	30,000
591-000-000-673.000 Sale of Fixed Assets	0	0	0	12,190	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	0	0	47,945	44,300	44,300
591-000-000-698.000 Miscellaneous	357	4,539	3,000	2,000	2,000	2,000
591-000-000-699.590 Cont.-Sewer Fund	220,418	184,459	214,610	226,382	211,511	211,511
<b>Total Revenues</b>	<b>6,630,451</b>	<b>6,335,244</b>	<b>7,065,296</b>	<b>6,354,888</b>	<b>6,337,828</b>	<b>6,337,828</b>

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



**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

***Fund 591 Water Fund***  
***Dept 556 Administrative & General***

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
<b>Personal Services:</b>						
591-556-000-702.000	3,833	18,145	0	6,574	0	0
591-556-000-706.000	242,641	300,542	331,772	260,000	267,500	267,500
591-556-000-707.000	5,643	0	10,000	10,000	20,000	20,000
591-556-000-709.000	692	1,073	1,850	1,850	1,850	1,850
591-556-000-715.000	19,509	25,281	26,289	21,299	22,111	22,111
591-556-000-719.000	35,081	47,948	52,882	40,000	46,638	46,638
591-556-000-719.678	9,179	10,045	12,618	8,589	8,589	8,589
591-556-000-719.679	4,000	2,770	8,463	0	0	0
591-556-000-722.000	13,645	22,306	23,683	20,722	21,406	21,406
591-556-000-724.000	850	875	761	761	1,080	1,080
591-556-000-724.001	2,098	2,713	1,808	1,808	2,144	2,144
591-556-000-725.000	2,670	2,264	6,383	4,000	5,077	5,077
	<b>339,841</b>	<b>433,962</b>	<b>476,509</b>	<b>375,603</b>	<b>396,395</b>	<b>396,395</b>
<b>Material and Supplies:</b>						
591-556-000-726.000	4,304	4,442	4,017	4,017	4,138	4,138
591-556-000-751.000	1,647	1,260	2,000	2,000	2,000	2,000
591-556-000-755.000	5,238	4,862	7,004	7,004	7,214	7,214
591-556-000-760.000	0	0	103	100	100	100
591-556-000-776.000	257	221	400	400	412	412
	<b>11,446</b>	<b>10,785</b>	<b>13,524</b>	<b>13,521</b>	<b>13,864</b>	<b>13,864</b>
<b>Contractual and Other:</b>						
591-556-000-719.001	18,476	33,368	30,426	50,279	55,307	55,307
591-556-000-722.003	6,882	0	0	0	0	0
591-556-000-808.000	1,933	2,572	2,300	2,479	2,600	2,600
591-556-000-818.000	17,673	48,204	25,000	29,000	25,000	25,000
591-556-000-851.000	10,147	4,419	9,200	9,200	9,476	9,476
591-556-000-853.000	2,269	1,968	4,350	4,350	4,481	4,481
591-556-000-873.000	907	1,031	1,411	500	500	500
591-556-000-880.000	0	25,000	25,000	50,000	50,000	50,000
591-556-000-900.000	12,437	9,848	14,325	14,325	14,755	14,755
591-556-000-914.000	53,149	54,031	54,031	54,814	55,636	55,636
591-556-000-914.001	0	0	5,000	5,000	5,000	5,000
591-556-000-921.000	2,397	2,638	3,100	3,100	3,200	3,200
591-556-000-922.000	1,418	1,666	1,910	1,910	2,000	2,000
591-556-000-923.000	106	136	140	150	160	160
591-556-000-931.000	510	352	1,288	1,288	1,327	1,327
591-556-000-934.000	857	640	3,148	3,648	3,700	3,700
591-556-000-939.000	1,044	641	1,075	1,200	1,000	1,000
591-556-000-958.000	3,285	3,555	3,045	400	200	200
591-556-000-960.000	780	1,796	3,100	1,000	1,000	1,000
591-556-000-962.000	0	0	5,000	10,799	5,000	5,000
591-556-000-965.101	191,458	164,047	197,821	235,000	235,000	235,000
591-556-000-999.402	1,300,000	1,700,000	1,671,000	1,260,000	940,000	940,000
	<b>1,625,728</b>	<b>2,055,912</b>	<b>2,061,670</b>	<b>1,738,442</b>	<b>1,415,342</b>	<b>1,415,342</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2007/08	2008/09	2009/10	2009/10	2010/11	2010/11
	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Capital Outlay:</b>						
591-556-000-971.000 Depreciation	747,882	744,105	747,882	744,105	744,105	744,105
	<u>747,882</u>	<u>744,105</u>	<u>747,882</u>	<u>744,105</u>	<u>744,105</u>	<u>744,105</u>
<b>Debt Service:</b>						
591-556-000-995.000 Interest	103,023	107,310	38,361	38,361	25,309	25,309
591-556-000-996.000 Paying Agent Fees	300	300	0	300	300	300
	<u>103,323</u>	<u>107,610</u>	<u>38,361</u>	<u>38,661</u>	<u>25,609</u>	<u>25,609</u>
<b>Administrative &amp; General</b>	<u><u>2,828,220</u></u>	<u><u>3,352,374</u></u>	<u><u>3,337,946</u></u>	<u><u>2,910,332</u></u>	<u><u>2,595,315</u></u>	<u><u>2,595,315</u></u>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Water Fund-Administrative &amp; General</i>				
<i>Fund-Activity: 591-556</i>				
006	Administrative Secretary II	1		45,044
012	Water Services Manager	1		63,258
017	Director of Water Department	1		71,580
305	Account Clerk II	1		40,939
306	Dispatcher/Cross Connection	1		43,126
309	Utility Map Specialist	1		46,545
PT	Temp - (Well Abandmt. Project)		1	20,000
<b>Activity Total</b>		<u><u>6</u></u>	<u><u>1</u></u>	<u><u>330,492</u></u>
Less: Allocation of 50 % Water Services Manager to 591-564				-31,629
Allocation of 50 % Dispatcher/Cross Connection to 591-564				-21,563
Add: Retiree Health Insurance Stipends				<u>10,200</u>
				<u><u>287,500</u></u>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Water Fund-Billing &amp; Collection</i>				
<i>Fund-Activity: 591-558</i>				
012	Accounting Manager	1		65,660
303	Office Assistant I	2		66,027
303	Clerk Cashier (Treas.)	1		35,941
305	Account Clerk II	1		40,939
PT	Part Time - Office Worker (Treas.)		1	14,681
		<b>5</b>	<b>1</b>	<b>223,248</b>
Less: Allocation of 30% Accounting Manager To 641-440				-19,698
Allocation of 20% Accounting Manager To 642-449				-13,132
Add: Retiree Health Insurance Stipends				1,200
				<b>191,618</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

**Fund 591 Water Fund**  
**Dept 558 Billing & Collection**

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
591-558-000-706.000 Salaries and Wages	178,235	178,643	183,259	186,200	176,937	176,937
591-558-000-707.000 Wages-Temporary	13,644	9,568	14,681	14,681	14,681	14,681
591-558-000-709.000 Overtime	1,423	959	3,500	3,500	4,000	4,000
591-558-000-715.000 Employers FICA	14,428	14,330	15,411	15,635	14,964	14,964
591-558-000-719.000 Health Insurance	39,869	42,833	44,556	52,396	51,326	51,326
591-558-000-719.678 RX Drug Insurance	12,878	9,428	9,944	11,000	10,938	10,938
591-558-000-719.679 Health Insurance Deductible	9,077	1,688	1,546	0	0	0
591-558-000-722.000 Pension-General	9,605	11,804	13,267	14,552	14,864	14,864
591-558-000-724.000 Unemployment Comp.	1,124	973	594	975	990	990
591-558-000-724.001 Workers Compensation	526	408	302	450	273	273
591-558-000-725.000 Other Fringe Benefits	661	759	4,546	4,000	4,427	4,427
	<b>281,470</b>	<b>271,393</b>	<b>291,606</b>	<b>303,389</b>	<b>293,400</b>	<b>293,400</b>
<b>Material and Supplies:</b>						
591-558-000-726.000 Office Supplies	7,285	8,843	14,746	11,825	12,846	12,846
591-558-000-730.000 Postage	20,439	20,194	26,000	25,000	26,000	26,000
591-558-000-776.000 Custodial Supplies	152	132	300	300	300	300
	<b>27,876</b>	<b>29,169</b>	<b>41,046</b>	<b>37,125</b>	<b>39,146</b>	<b>39,146</b>
<b>Contractual and Other:</b>						
591-558-000-719.001 Health Insurance-Retirees	2,943	3,310	3,643	3,992	4,391	4,391
591-558-000-722.003 Pension - General-Other	5,307	0	0	0	0	0
591-558-000-808.000 Audit Fees	1,933	2,572	2,300	2,479	2,600	2,600
591-558-000-810.000 EPAY Costs	4,000	4000	4,000	4,000	4,000	4,000
591-558-000-818.000 Contractual Services	19,677	11,250	12,645	12,645	12,825	12,825
591-558-000-853.000 Telephone	933	501	2,500	2,500	2,500	2,500
591-558-000-873.000 Travel	145	51	200	100	100	100
591-558-000-900.000 Printing & Publishing	318	0	2,500	2,500	2,500	2,500
591-558-000-914.000 Insurance	5,256	5,343	5,343	5,420	5,501	5,501
591-558-000-921.000 Utilities-Gas	949	962	2,060	2,060	2,122	2,122
591-558-000-922.000 Utilities-Electricity	1,040	995	1,854	1,854	1,910	1,910
591-558-000-923.000 Utilities-Water	39	18	84	90	100	100
591-558-000-931.000 Building Maintenance	106	0	530	530	546	546
591-558-000-934.000 Office Equipment Maintenance	2,770	3,475	11,049	11,028	11,380	11,380
591-558-000-946.000 Office Equipment Rental	0	176	2,100	1,500	1,500	1,500
591-558-000-960.000 Education & Training	440	519	800	500	500	500
591-558-000-965.101 Admin.-General Fund	28,609	34,808	29,560	35,000	35,000	35,000
	<b>74,465</b>	<b>67,980</b>	<b>81,168</b>	<b>86,198</b>	<b>87,475</b>	<b>87,475</b>
<b>Capital Outlay:</b>						
591-558-000-983.000 Office Equipment	9,550	377	15,400	21,426	3,000	3,000
591-558-000-984.000 Software	47,475	0	0	4,625	0	0
	<b>57,025</b>	<b>377</b>	<b>15,400</b>	<b>26,051</b>	<b>3,000</b>	<b>3,000</b>
<b>Billing &amp; Collection</b>	<b>440,836</b>	<b>368,919</b>	<b>429,220</b>	<b>452,763</b>	<b>423,021</b>	<b>423,021</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Water Fund-Transmission &amp; Distribution</i>				
<i>Fund-Activity: 591-560</i>				
011	W & S Maintenance Foreman	1		53,835
305	Maintenance Worker II	5		196,393
306	Maintenance Worker III	1		43,130
306	Special Equipment Operator	1		36,518
307	Distribution Crew Leader	1		38,651
PT	Part Time		2	24,000
<b>Activity Total</b>		<b>9</b>	<b>2</b>	<b>392,527</b>
Add: Allocation of Maintenance Worker II (50%) From 641-440				19,791
Retiree Health Insurance Stipends				5,760
				<b>418,078</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

***Fund 591 Water Fund***  
***Dept 560 Transmission & Distribution***

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
<b>Personal Services:</b>						
591-560-000-702.000 Termination Pay	0	22,050	0	0		
591-560-000-706.000 Salaries and Wages	396,726	353,758	421,233	421,233	394,078	<b>394,078</b>
591-560-000-707.000 Wages-Temporary	11,251	14,535	16,000	30,570	24,000	<b>24,000</b>
591-560-000-709.000 Overtime	19,172	19,410	44,220	44,220	46,390	<b>46,390</b>
591-560-000-715.000 Employers FICA	32,341	31,345	36,832	37,946	35,556	<b>35,556</b>
591-560-000-719.000 Health Insurance	77,854	82,996	98,829	98,829	118,645	<b>118,645</b>
591-560-000-719.001 RX Drug Insurance	24,437	17,081	22,058	22,058	25,189	<b>25,189</b>
591-560-000-719.678 Health Insurance Deductible	18,049	1,605	4,618	0	0	<b>0</b>
591-560-000-722.000 Pension-General	21,997	26,196	32,868	35,488	35,745	<b>35,745</b>
591-560-000-724.000 Unemployment Comp.	1,705	956	1,161	1,600	1,890	<b>1,890</b>
591-560-000-724.001 Workers Compensation	6,924	6,661	8,001	8,001	7,746	<b>7,746</b>
591-560-000-725.000 Other Fringe Benefits	1,167	2,291	10,268	8,000	9,665	<b>9,665</b>
	<b>611,623</b>	<b>578,884</b>	<b>696,088</b>	<b>707,945</b>	<b>698,904</b>	<b>698,904</b>
<b>Material and Supplies:</b>						
591-560-000-740.000 Operating Supplies	8,915	18,892	14,000	20,000	21,000	<b>21,000</b>
591-560-000-751.000 Gasoline	31,132	19,764	35,000	35,000	35,000	<b>35,000</b>
591-560-000-758.000 Laundry	2,782	2,466	3,502	3,500	3,500	<b>3,500</b>
591-560-000-759.000 Small Tools	3,888	5,281	7,957	7,957	7,957	<b>7,957</b>
591-560-000-781.000 Valve-Hydrant Supplies	77,662	32,718	134,930	134,930	134,930	<b>134,930</b>
	<b>124,379</b>	<b>79,121</b>	<b>195,389</b>	<b>201,387</b>	<b>202,387</b>	<b>202,387</b>
<b>Contractual and Other:</b>						
591-560-000-719.001 Health Insurance-Retirees	7,057	10,397	2,246	17,742	19,516	<b>19,516</b>
591-560-000-722.003 Pension - General-Other	5,357	0	0	0	0	<b>0</b>
591-560-000-818.000 Contractual Services	30,127	15,703	51,500	119,000	119,000	<b>119,000</b>
591-560-000-853.000 Telephone	1,666	1,494	3,000	3,000	3,000	<b>3,000</b>
591-560-000-873.000 Travel	0	13	50	50	50	<b>50</b>
591-560-000-921.000 Utilities-Gas	2,882	2,596	4,635	5,250	5,700	<b>5,700</b>
591-560-000-922.000 Utilities-Electricity	2,517	2,208	4,635	4,000	4,000	<b>4,000</b>
591-560-000-923.000 Utilities-Water	165	132	258	250	260	<b>260</b>
591-560-000-931.000 Building Maintenance	628	1,691	1,545	2,000	2,500	<b>2,500</b>
591-560-000-933.000 Equipment Maintenance	5,415	7,398	15,000	15,000	16,000	<b>16,000</b>
591-560-000-936.000 Pavement Repairs	114,604	70,751	170,000	170,000	170,000	<b>170,000</b>
591-560-000-936.001 Main Breaks	74	50	350	350	350	<b>350</b>
591-560-000-939.000 Vehicle Maintenance	50,745	32,231	61,000	60,000	61,000	<b>61,000</b>
591-560-000-960.000 Education & Training	746	1,718	2,485	1,700	1,700	<b>1,700</b>
	<b>221,983</b>	<b>146,382</b>	<b>316,704</b>	<b>398,342</b>	<b>403,076</b>	<b>403,076</b>
<b>Transmission &amp; Distribution</b>	<b>957,985</b>	<b>804,387</b>	<b>1,208,181</b>	<b>1,307,674</b>	<b>1,304,367</b>	<b>1,304,367</b>

**City of Jackson**  
**Fiscal Year 2010/11 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>				
304	Meter Reader	2		69,185
305	Water Meter Service Worker	2		81,878
	<b>Activity Total</b>	<b>4</b>		<b>151,063</b>
Add: Allocation of 50 % Water Services Manager from 591-556				31,629
Allocation of 50 % Dispatcher/Cross Connection from 591-556				21,563
				<b>204,255</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

***Fund 591 Water Fund***  
***Dept 564 Meter Maintenance***

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
<b>Personal Services:</b>						
591-564-000-702.000 Termination Pay	0	0	0	2,109	0	0
591-564-000-706.000 Salaries and Wages	212,759	223,643	245,739	232,739	204,255	204,255
591-564-000-707.000 Wages-Temporary	282	0	0	500	0	0
591-564-000-709.000 Overtime	10,304	8,983	16,600	16,600	14,600	14,600
591-564-000-715.000 Employers FICA	17,086	17,611	20,069	19,274	16,767	16,767
591-564-000-719.000 Health Insurance	47,803	53,576	54,099	59,008	60,581	60,581
591-564-000-719.678 RX Drug Insurance	10,618	11,331	11,413	11,413	12,030	12,030
591-564-000-719.679 Health Insurance Deductible	1,675	1,545	1,546	0	0	0
591-564-000-722.000 Pension-General	12,037	16,347	18,757	19,412	18,124	18,124
591-564-000-724.000 Unemployment Comp.	857	678	594	600	900	900
591-564-000-724.001 Workers Compensation	3,629	3,744	4,329	4,329	3,404	3,404
591-564-000-725.000 Other Fringe Benefits	761	1,555	5,804	4,500	5,037	5,037
	<b>317,811</b>	<b>339,013</b>	<b>378,950</b>	<b>370,484</b>	<b>335,698</b>	<b>335,698</b>
<b>Material and Supplies:</b>						
591-564-000-726.000 Office Supplies	1,749	1,400	1,600	1,600	1,600	1,600
591-564-000-740.000 Operating Supplies	889	1,040	4,790	4,790	4,790	4,790
591-564-000-744.000 Uniform Allowance	502	619	1,432	1,432	1,432	1,432
591-564-000-751.000 Gasoline	15,753	9,612	18,000	18,000	18,000	18,000
591-564-000-758.000 Laundry	1,155	1,239	2,163	2,163	2,163	2,163
591-564-000-759.000 Small Tools	1,019	408	1,725	1,725	1,725	1,725
591-564-000-782.000 Materials	66,571	73,892	77,353	77,353	79,673	79,673
	<b>87,638</b>	<b>88,210</b>	<b>107,063</b>	<b>107,063</b>	<b>109,383</b>	<b>109,383</b>
<b>Contractual and Other:</b>						
591-564-000-719.001 Health Insurance-Retirees	15,259	16,967	18,665	19,451	21,396	21,396
591-564-000-722.003 Pension - General-Other	6,178	0	0	0	0	0
591-564-000-818.000 Contractual Services	17,985	10,395	13,000	13,000	14,000	14,000
591-564-000-853.000 Telephone	1,405	1,122	2,500	2,000	2,200	2,200
591-564-000-873.000 Travel	0	0	120	100	100	100
591-564-000-921.000 Utilities-Gas	2,517	2,596	2,971	2,971	3,000	3,000
591-564-000-922.000 Utilities-Electricity	1,860	2,208	2,785	2,785	2,800	2,800
591-564-000-923.000 Utilities-Water	124	132	134	150	160	160
591-564-000-931.000 Building Maintenance	556	174	1,803	1,803	1,803	1,803
591-564-000-933.000 Equipment Maintenance	500	602	3,281	3,281	3,281	3,281
591-564-000-939.000 Vehicle Maintenance	9,071	12,801	13,500	13,500	14,000	14,000
591-564-000-960.000 Education & Training	539	624	2,665	1,400	1,400	1,400
	<b>55,994</b>	<b>47,621</b>	<b>61,424</b>	<b>60,441</b>	<b>64,140</b>	<b>64,140</b>
<b>Meter Maintenance</b>	<b>461,443</b>	<b>474,844</b>	<b>547,437</b>	<b>537,988</b>	<b>509,221</b>	<b>509,221</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

***Fund 591 Water Fund***  
***Dept 565 Water Treatment Plant & Pumping***

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
<b>Personal Services:</b>						
591-565-000-702.000 Termination Pay	0	309	0	14,927	0	0
591-565-000-706.000 Salaries and Wages	498,742	489,325	532,373	532,373	498,391	498,391
591-565-000-707.000 Wages-Temporary	6,616	13,952	18,000	18,000	18,000	18,000
591-565-000-709.000 Overtime	65,018	68,461	70,100	80,000	77,713	77,713
591-565-000-715.000 Employers FICA	42,975	43,525	47,466	49,132	45,448	45,448
591-565-000-719.000 Health Insurance	58,002	64,520	67,963	87,909	92,614	92,614
591-565-000-719.678 RX Drug Insurance	18,524	12,308	13,959	16,082	18,225	18,225
591-565-000-719.679 Health Insurance Deductible	13,371	793	1,375	0	0	0
591-565-000-722.000 Pension-General	30,054	39,181	42,906	48,192	47,392	47,392
591-565-000-724.000 Unemployment Comp.	1,804	1,256	1,080	1,800	1,980	1,980
591-565-000-724.001 Workers Compensation	9,159	9,241	10,521	10,521	9,992	9,992
591-565-000-725.000 Other Fringe Benefits	3,085	3,060	11,162	9,000	10,624	10,624
	<b>747,350</b>	<b>745,931</b>	<b>816,905</b>	<b>867,936</b>	<b>820,379</b>	<b>820,379</b>
<b>Material and Supplies:</b>						
591-565-000-740.000 Operating Supplies	2,382	1,752	2,472	2,200	2,400	2,400
591-565-000-743.001 Chemicals-Fluoride	23,693	34,463	51,262	40,500	37,000	37,000
591-565-000-743.002 Chemicals-Lime	376,113	407,470	482,131	400,000	415,805	415,805
591-565-000-743.003 Chemicals-Soda Ash	73,847	78,550	69,601	70,000	78,970	78,970
591-565-000-743.004 Chemicals-Caustic Soda	31,572	48,253	61,671	44,000	51,212	51,212
591-565-000-743.007 Chemicals-Phosphate	34,800	0	42,600	39,360	44,040	44,040
591-565-000-743.009 Chemicals-Chlorine	24,200	23,550	30,756	22,000	24,160	24,160
591-565-000-743.010 Ferric Chloride	17,654	19,007	28,035	32,700	35,695	35,695
591-565-000-748.000 Laboratory Supplies	24,426	22,283	28,885	22,500	26,500	26,500
591-565-000-749.000 Diesel Fuel	0	999	4,600	3,000	4,000	4,000
591-565-000-751.000 Gasoline	5,934	4,016	8,000	5,000	5,500	5,500
591-565-000-758.000 Laundry	2,757	2,793	3,502	3,000	3,400	3,400
591-565-000-759.000 Small Tools	1,660	390	1,800	2,070	1,400	1,400
591-565-000-760.000 Medical Supplies	2	0	100	100	100	100
591-565-000-776.000 Custodial Supplies	1,302	2,662	2,266	2,000	2,200	2,200
591-565-000-778.000 Equipment Maint. Supplies	46,034	39,537	34,734	36,020	36,540	36,540
	<b>666,376</b>	<b>685,725</b>	<b>852,415</b>	<b>724,450</b>	<b>768,922</b>	<b>768,922</b>
<b>Contractual and Other:</b>						
591-565-000-719.001 Health Insurance-Retirees	6,745	23,135	27,245	20,142	22,156	22,156
591-565-000-722.003 Pension - General-Other	11,836	0	0	0	0	0
591-565-000-818.000 Contractual Services	81,972	627,169	98,223	95,601	445,602	445,602
591-565-000-818.001 Cont.Service-Well Field	6,369	2,804	6,901	5,081	5,500	5,500
591-565-000-818.003 Cont.Service-Pumping Station	0	3,433	6,180	4,988	4,000	4,000
591-565-000-853.000 Telephone	1,797	3,304	3,451	3,350	3,350	3,350
591-565-000-873.000 Travel	644	667	1,339	1,100	500	500
591-565-000-921.000 Utilities-Gas	42,773	41,916	48,059	45,000	50,000	50,000
591-565-000-922.000 Utilities-Electricity	329,294	345,700	410,000	350,000	371,450	371,450
591-565-000-923.000 Utilities-Water	3,996	3,773	4,500	4,000	4,000	4,000

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2007/08	2008/09	2009/10	2009/10	2010/11	2010/11
	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Contractual and Other: (Cont'd.)</b>						
591-565-000-931.000 Building Maintenance	3,192	1,641	3,399	3,300	3,300	3,300
591-565-000-939.000 Vehicle Maintenance	9,398	4,886	6,180	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	309	300	300	300
591-565-000-960.000 Education & Training	2,053	2,202	5,365	2,600	2,600	2,600
	<u>504,369</u>	<u>1,064,930</u>	<u>625,451</u>	<u>545,762</u>	<u>923,058</u>	<u>923,058</u>
<b>Water Treatment Plant &amp; Pumping</b>	<u>1,918,095</u>	<u>2,496,586</u>	<u>2,294,771</u>	<u>2,138,148</u>	<u>2,512,359</u>	<u>2,512,359</u>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Water Fund-Water Treatment Plant &amp; Pumping</i>				
<i>Fund-Activity: 591-565</i>				
010	Assistant WTP Supervisor	1		59,763
013	WTP Supervisor	1		72,148
302	Utility Worker I	1		29,983
307	WTP Mechanic/Relief Operator II	2		91,372
308	WTP Operator II	4		193,660
308	Mechanic III	1		48,415
PT	Part Time		1	18,000
	Retiree Health Insurance Stipends			3,050
<b>Activity Total</b>		<u>10</u>	<u>1</u>	<u>516,391</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 2010/11 Adopted Budget Analysis of Estimated Changes in Working Capital

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*Fund 599 Parking Deck Fund*

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
Revenues	288,793	272,864	272,000	257,354	255,800	255,800
Expenses	409,971	442,690	440,512	420,345	820,041	820,041
Excess of Revenues Over (Under) Expenses	(121,178)	(169,826)	(168,512)	(162,991)	(564,241)	(564,241)
Add: Depreciation	262,943	262,943	262,943	262,943	262,943	262,943
Increase (Decrease) in Working capital	141,765	93,117	94,431	99,952	(301,298)	(301,298)
Working Capital - Beginning of Year	634,368	776,133	869,250	869,250	969,202	969,202
Working Capital - End of Year	<u>776,133</u>	<u>869,250</u>	<u>963,681</u>	<u>969,202</u>	<u>667,904</u>	<u>667,904</u>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

*Fund 599 Parking Deck Fund*

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
599-000-000-653.007 Parking Permits (Brown)	250,000	250,000	250,000	250,000	250,000	<b>250,000</b>
599-000-000-664.000 Interest	38,793	22,864	22,000	6,548	5,000	<b>5,000</b>
599-000-000-685.677 Insurance Refund-W/C	0	0	0	806	800	<b>800</b>
<b>Total Revenues</b>	<b>288,793</b>	<b>272,864</b>	<b>272,000</b>	<b>257,354</b>	<b>255,800</b>	<b>255,800</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

**Fund 599 Parking Deck Fund**  
**Dept 599 Parking Deck**

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
599-599-000-706.000 Salaries and Wages	11,390	15,903	18,007	17,000	17,514	17,514
599-599-000-707.000 Temporary Wages	91	273	1,000	500	1,000	1,000
599-599-000-709.000 Overtime	10,379	8,322	6,500	6,307	6,500	6,500
599-599-000-715.000 Employers FICA	1,655	1,896	1,951	1,821	1,914	1,914
599-599-000-719.000 Health Insurance	3,168	3,580	2,534	2,734	3,093	3,093
599-599-000-719.678 RX Drug Insurance	879	712	538	537	596	596
599-599-000-719.679 Health Insurance Deductible	469	3	248	0	0	0
599-599-000-722.000 Pension-General	1,195	1,736	1,752	1,928	1,986	1,986
599-599-000-724.000 Unemployment Comp.	121	64	48	77	79	79
599-599-000-724.001 Workers Compensation	439	503	223	203	209	209
599-599-000-725.000 Other Fringe Benefits	74	157	324	310	319	319
	<u>29,860</u>	<u>33,149</u>	<u>33,125</u>	<u>31,417</u>	<u>33,210</u>	<u>33,210</u>
<b>Material and Supplies:</b>						
599-599-000-740.000 Operating Supplies	24	644	10,000	10,000	10,000	10,000
599-599-000-756.000 Miscellaneous Supplies	90	188	3,000	2,000	3,000	3,000
599-599-000-782.000 Materials	11,169	28,893	7,000	5,000	7,000	7,000
	<u>11,283</u>	<u>29,725</u>	<u>20,000</u>	<u>17,000</u>	<u>20,000</u>	<u>20,000</u>
<b>Contractual And Other:</b>						
599-599-000-808.000 Audit Fees	295	364	325	352	375	375
599-599-000-818.000 Contractual Services	14,126	22,358	15,178	10,000	15,178	15,178
599-599-000-818.690 Cont. Serv. - Forestry	0	1,987	300	300	300	300
599-599-000-853.000 Telephone	1,989	1,613	1,740	1,680	1,740	1,740
599-599-000-914.000 Insurance	8,612	8,689	8,689	8,903	9,037	9,037
599-599-000-920.000 Utilities	39,394	37,921	56,000	48,400	56,000	56,000
599-599-000-930.000 Repairs & Maintenance	4,208	2,001	10,000	10,000	10,000	10,000
599-599-000-931.000 Building Maintenance	6	0	1,000	250	1,000	1,000
599-599-000-943.000 Equip. Rental - Motor Pool	12,249	13,235	5,500	6,000	5,500	5,500
599-599-000-965.101 Admin.-General Fund	8,508	9,684	6,000	10,000	10,000	10,000
599-599-000-966.000 PW Overhead	11,749	12,820	13,266	5,400	13,266	13,266
599-599-000-967.000 ENG Overhead	4,749	6,201	6,446	7,700	6,492	6,492
	<u>105,885</u>	<u>116,873</u>	<u>124,444</u>	<u>108,985</u>	<u>128,888</u>	<u>128,888</u>
<b>Capital Outlay :</b>						
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	0	0	375,000	375,000
599-599-000-977.000 Equipment	0	0	0	0	0	0
	<u>262,943</u>	<u>262,943</u>	<u>262,943</u>	<u>262,943</u>	<u>637,943</u>	<u>637,943</u>
<b>Total Expenses</b>	<b>409,971</b>	<b>442,690</b>	<b>440,512</b>	<b>420,345</b>	<b>820,041</b>	<b>820,041</b>

## **Internal Service Funds**

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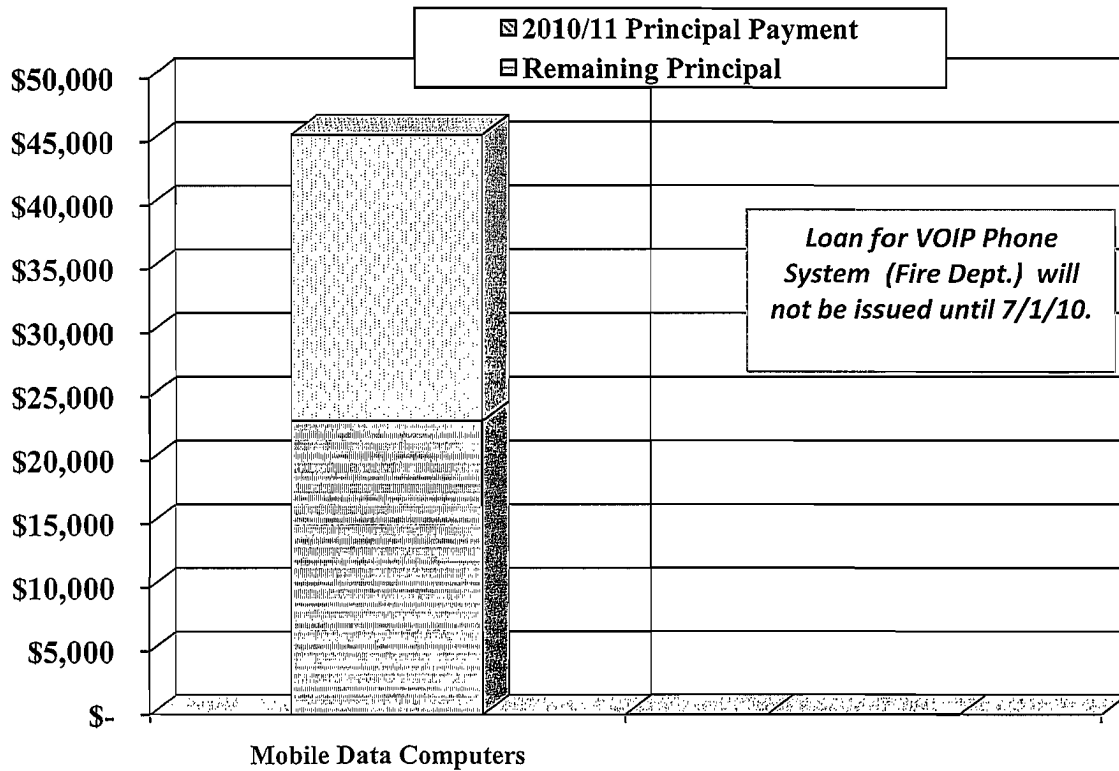
**Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.**

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**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Internal Service Funds**  
**Debt Summary**

Fund#	Issue Name	Date Issued	Loan Amount	Principal Outstanding 6/30/2010	FY 2010/11	
					Principal	Interest
663	1) Workers Compensation Fund Loan	1/1/2009	67,315	45,536	22,432	1,366
663	2) Workers Compensation Fund Loan	7/1/2010	22,000	-	-	-
<b>Internal Service Fund Totals</b>			<b>\$ 89,315</b>	<b>\$ 45,536</b>	<b>\$ 22,432</b>	<b>\$ 1,366</b>

- 1) Loan for Mobile Data Computers - Police
- 2) Loan for VOIP Phone System - Fire (Loan will be issued 7/1/10 with first payment due 7/1/11).



## (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 2010/11 Adopted Budget Analysis of Estimated Changes in Working Capital

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*Fund 641 Public Works Administration Fund*

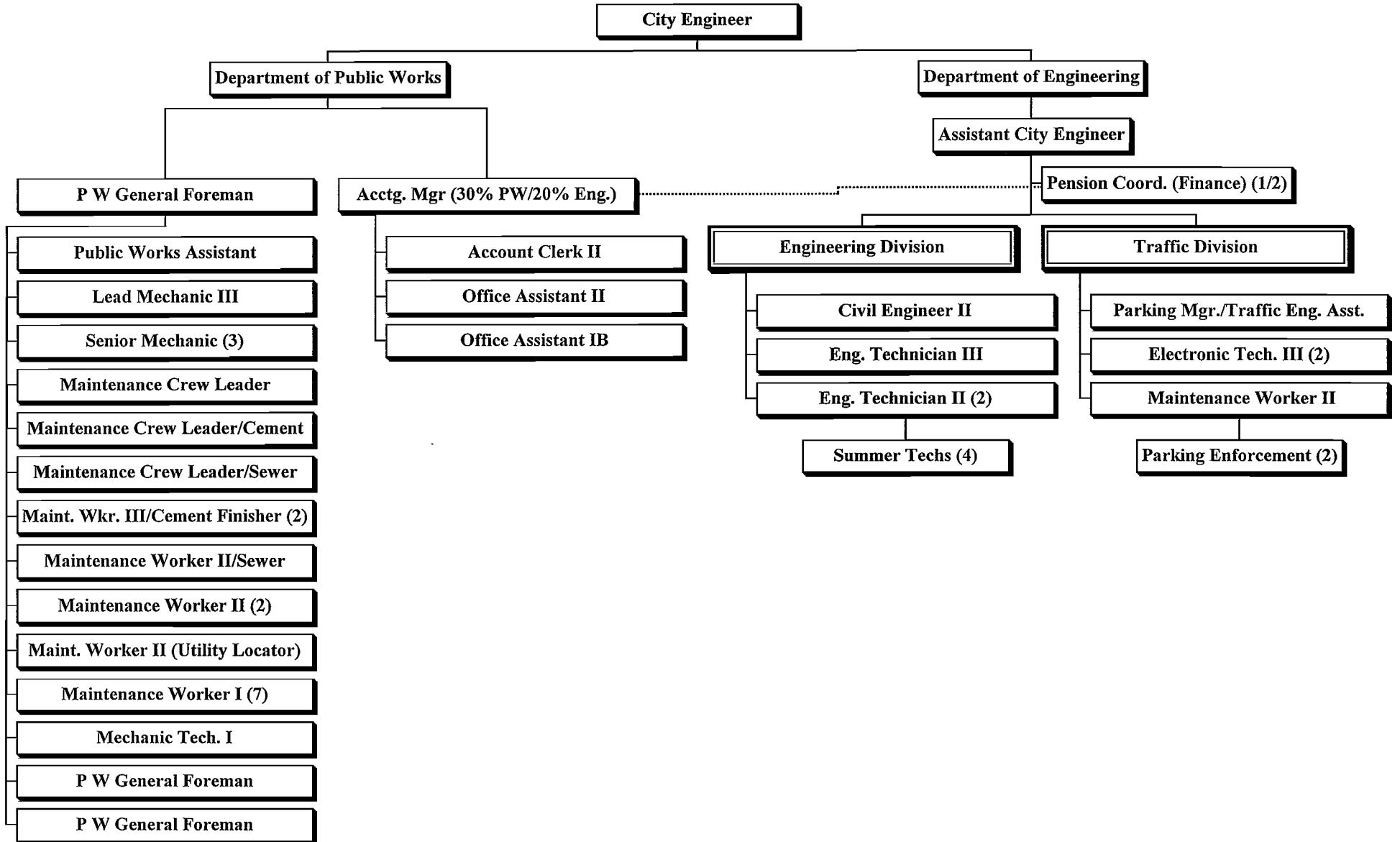
	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
Revenues	578,566	610,325	647,215	657,372	613,640	613,640
Expenditures	613,242	543,030	644,715	642,747	636,115	636,115
Revenues Over (Under) Expenses			2,500	14,625	(22,475)	(22,475)
Estimated Working Capital - Beginning of Year			188,514	188,514	203,139	203,139
Estimated Working Capital - End of Year			<u>191,014</u>	<u>203,139</u>	<u>180,664</u>	<u>180,664</u>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

*Fund 641 Public Works Administration Fund*

<u>Account Description</u>	<u>2007/08 Actual</u>	<u>2008/09 Actual</u>	<u>2009/10 Budget</u>	<u>2009/10 Projected</u>	<u>2010/11 Manager Proposed</u>	<u>2010/11 Council Adopted</u>
641-000-000-626.000 Charges for Services	566,661	603,337	647,215	642,747	604,440	604,440
641-000-000-664.000 Interest	9,590	6,988	0	4,412	0	0
641-000-000-685.677 Insurance Refund - W/C	0	0	0	10,213	9,200	9,200
641-000-000-698.000 Miscellaneous	2,315	0	0	0	0	0
<b>Total Revenues</b>	<b>578,566</b>	<b>610,325</b>	<b>647,215</b>	<b>657,372</b>	<b>613,640</b>	<b>613,640</b>

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



**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions.		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Fund-Activity: 641-440</i>				
<i>Department: Public Works</i>				
009	Public Works Assistant	1		55,828
011	Public Works General Foreman	1		63,488
304	Office Assistant IB	1		38,707
304	Maintenance Worker I	7		256,473
304	Mechanic Tech. I	1		38,707
305	Maint. Worker II (Utility Locator)	1		38,266
305	Maintenance Worker II	2		81,792
305	Maintenance Worker II/Sewer	1		40,896
305	Account Clerk II	1		36,998
305	Office Assistant II	1		40,896
306	Maint. Worker III//Cement Finisher	2		86,260
307	Maintenance Crew Leader/Cement	1		45,686
307	Maintenance Crew Leader	1		45,686
307	Maintenance Crew Leader/Sewer	1		45,686
309	Senior Mechanic	3		155,520
310	Lead Mechanic III	1		55,565
		<b>26</b>		<b>1,126,454</b>
Add: Allocation of 20% Director of Public Services from 591-556				
				19,698
Allocation of 30% Accounting Manager from 591-558				
				23,070
Retirees Health Insurance Stipend				
				-19,791
Less: Allocation of Maintenance Worker II (50%) to 591-560				
				<b>1,149,431</b>
<b>Department Total</b>				

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

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

**Fund 641 Public Works Administration Fund**  
**Dept 440 Public Works Administration**

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
641-440-000-702.000	Termination Pay	15,504	13,179	0	2,064	0
641-440-000-706.000	Salaries And Wages	252,323	256,547	300,019	300,973	274,926
641-440-000-707.000	Temporary Wages	21,123	24	5,000	2,000	0
641-440-000-709.000	Overtime	574	291	4,497	4,000	2,319
641-440-000-715.000	Employers FICA	22,061	20,428	23,678	23,641	21,209
641-440-000-719.000	Health Insurance	39,448	59,195	57,359	57,359	67,497
641-440-000-719.678	RX Drug Insurance	12,725	10,013	16,480	12,617	14,255
641-440-000-719.679	Health Insurance Deductible	7,243	865	417	0	0
641-440-000-722.000	Pension-General	12,851	16,496	20,192	21,922	21,020
641-440-000-724.000	Unemployment Comp.	1,271	635	1,236	1,115	1,068
641-440-000-724.001	Workers Compensation	3,112	3,178	6,803	6,663	5,999
641-440-000-725.000	Other Fringe Benefits	1,805	2,230	5,975	4,000	5,919
		<b>390,040</b>	<b>383,081</b>	<b>441,656</b>	<b>436,354</b>	<b>414,212</b>
<b>Material And Supplies:</b>						
641-440-000-726.000	Office Supplies	6,532	5,779	7,725	7,725	8,100
641-440-000-737.000	Publications	263	0	536	0	0
641-440-000-755.000	Safety Supplies	6,667	6,086	9,751	9,751	9,751
641-440-000-756.000	Miscellaneous Supplies	-364	0	0	0	0
641-440-000-758.000	Laundry	4,133	4,252	4,738	4,738	4,750
641-440-000-782.000	Materials	4,293	2,370	8,474	8,474	8,474
		<b>21,524</b>	<b>18,487</b>	<b>31,224</b>	<b>30,688</b>	<b>31,075</b>
<b>Contractual And Other:</b>						
641-440-000-719.001	Health Insurance-Retirees	108,739	115,383	131,011	137,799	151,579
641-440-000-722.003	Pension - General-Other	45,235	0	0	0	0
641-440-000-808.000	Audit Fees	407	57	500	500	500
641-440-000-818.000	Contractual Services	26,618	5,017	10,309	10,000	10,309
641-440-000-823.000	Medical Supplies	0	0	525	500	500
641-440-000-853.000	Telephone	4,980	3,775	6,180	4,500	5,000
641-440-000-873.000	Travel	0	115	120	100	200
641-440-000-914.000	Insurance	5,617	6,098	6,098	6,191	6,284
641-440-000-914.001	Insurance-Deductible	0	0	0	0	0
641-440-000-920.000	Utilities	4,489	3,551	5,459	5,459	5,500
641-440-000-924.000	Utilities-Heating	2,709	2,887	4,400	4,000	4,200
641-440-000-933.000	Equipment Maintenance	1	0	1,477	0	0
641-440-000-934.000	Office Equipment Maintenance	2,031	2,827	3,391	5,100	5,100
641-440-000-943.000	Equipment Rental - MP	0	142	0	0	0
641-440-000-946.000	Office Equipment Rental	244	170	500	400	500
641-440-000-958.000	Memberships & Dues	390	226	665	356	356
641-440-000-960.000	Education & Training	218	1,214	1,200	800	800
641-440-000-966.000	Eng. Overhead	0	0	0	0	0
		<b>201,678</b>	<b>141,462</b>	<b>171,835</b>	<b>175,705</b>	<b>190,828</b>
<b>Capital Outlay:</b>						
641-440-000-983.000	Office Equipment	0	0	0	0	0
		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>		<b>613,242</b>	<b>543,030</b>	<b>644,715</b>	<b>642,747</b>	<b>636,115</b>

## (642) Engineering Administration Fund

**PURPOSE** - This Fund is used to record the administrative operations of the City's Engineering Department.

**CHARACTER** - Money for the operation of this Fund is supplied by reimbursements from other funds for services rendered. Reimbursements are calculated as a percentage of direct labor for hours worked by Engineering employees on various City projects and activities. This percentage is periodically reviewed and adjusted to provide for reimbursements sufficient to offset these related administrative costs.

**AUTHORITY** - This Fund was formally established with the adoption of the 1999/2000 Budget.

### City of Jackson Fiscal Year 2010/11 Adopted Budget Analysis of Estimated Changes in Working Capital

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*Fund 642 Engineering Administration Fund*

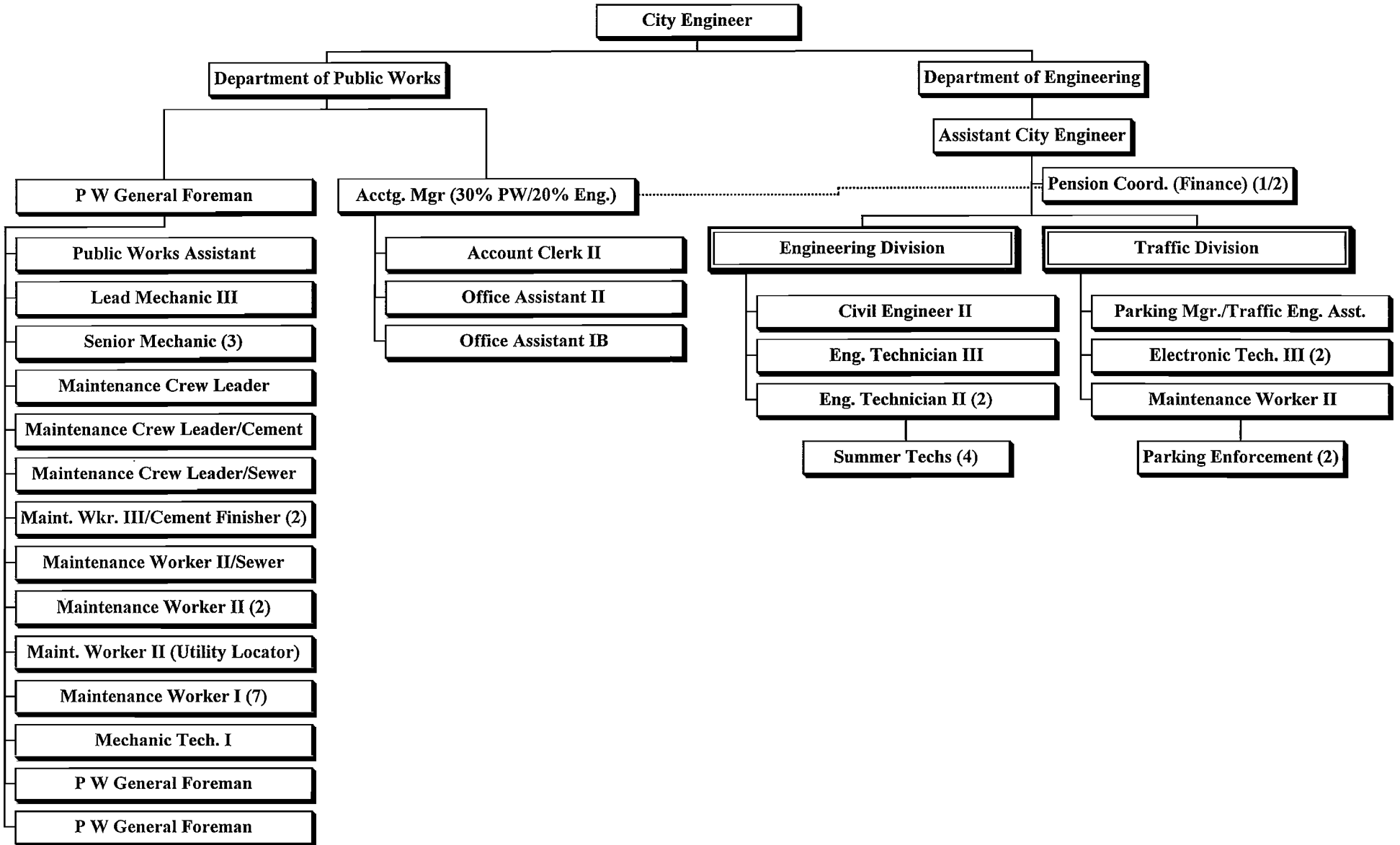
	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Revenues</b>	374,968	374,750	342,863	358,837	361,287	361,287
<b>Expenditures</b>	400,396	356,023	342,863	349,509	357,487	357,487
<b>Revenues Over (Under) Expenses</b>			0	9,328	3,800	3,800
<b>Estimated Working Capital - Beginning of Year</b>			89,108	89,108	98,436	98,436
<b>Estimated Working Capital - End of Year</b>			<u>89,108</u>	<u>98,436</u>	<u>102,236</u>	<u>102,236</u>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

*Fund 642 Engineering Administration Fund*

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
642-000-000-626.000 Charges for Services	369,401	370,393	342,863	349,509	357,487	357,487
642-000-000-664.000 Interest	5,453	2,583	0	1,447	0	0
642-000-000-685.677 Insurance Refund - W/C	0	0	0	4,408	3,800	3,800
642-000-000-698.000 Miscellaneous	114	1,774	0	3,473	0	0
<b>Total Revenues</b>	<b>374,968</b>	<b>374,750</b>	<b>342,863</b>	<b>358,837</b>	<b>361,287</b>	<b>361,287</b>

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



**City of Jackson**  
**Fiscal Year 2010/11 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		58,020
011	Civil Engineer II	1		63,078
015	Assistant City Engineer	1		78,070
019	City Engineer	1		95,621
305	Maintenance Worker II (Traffic)	1		40,896
306	Engineering Technician II	2		86,170
307	Engineering Technician III	1		45,638
308	Electronic Technician III	2		96,730
PT	Summer Technicians		4	36,086
PT	Parking Enforcement		2	20,146
		<b>10</b>	<b>6</b>	<b>620,455</b>
<b>Add:</b>				
Allocation of 20% Accounting Manager from 591-558				13,132
Allocation of 50% Pension Coordinator/AR from 101-201				22,822
Retiree Stipends				20,160
<b>Department Total</b>				<b>676,569</b>

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

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

**Fund 642 Engineering Administration Fund**  
**Dept 449 Engineering Office**

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
642-449-000-702.000 Termination Pay	6,685	5,356	0	0	0	0
642-449-000-706.000 Salaries And Wages	194,268	184,804	184,114	184,114	152,566	152,566
642-449-000-707.000 Temporary Wages	17,929	69	0	0	20,160	20,160
642-449-000-709.000 Overtime	57	0	923	400	0	0
642-449-000-715.000 Employers FICA	16,463	14,775	14,155	14,115	1,070	1,070
642-449-000-719.000 Health Insurance	25,021	23,278	23,068	27,681	13,295	13,295
642-449-000-719.678 RX Drug Insurance	5,259	6,347	4,896	5,013	26,947	26,947
642-449-000-719.679 Health Insurance Deductible	2,408	3,814	2,258	0	5,193	5,193
642-449-000-722.000 Pension-General	9,445	11,957	11,789	13,322	12,706	12,706
642-449-000-724.000 Unemployment Comp.	1,065	551	434	8	689	689
642-449-000-724.001 Workers Compensation	2,049	1,544	2,033	1,579	1,825	1,825
642-449-000-725.000 Other Fringe Benefits	1,217	1,396	2,947	838	2,781	2,781
	<b>281,866</b>	<b>253,891</b>	<b>246,617</b>	<b>247,070</b>	<b>237,232</b>	<b>237,232</b>
<b>Material And Supplies:</b>						
642-449-000-726.000 Office Supplies	7,319	7,748	8,441	5,000	9,161	9,161
642-449-000-737.000 Publications	1,233	0	0	0	0	0
642-449-000-753.000 Survey Supplies	4,308	6,610	5,475	3,000	5,695	5,695
642-449-000-755.000 Safety Supplies	446	402	0	0	0	0
642-449-000-782.000 Materials	68	52	0	0	0	0
	<b>13,374</b>	<b>14,812</b>	<b>13,916</b>	<b>8,000</b>	<b>14,856</b>	<b>14,856</b>
<b>Contractual And Other:</b>						
642-449-000-719.001 Health Insurance-Retirees	13,492	24,671	14,584	24,544	24,544	24,544
642-449-000-722.003 Pension - General-Other	10,942	0	0	0	0	0
642-449-000-808.000 Audit Fees	261	364	325	283	300	300
642-449-000-818.000 Contractual Services	20,581	1,223	1,500	2,500	2,500	2,500
642-449-000-853.000 Telephone	5,565	4,803	5,962	5,200	5,962	5,962
642-449-000-873.000 Travel	0	38	500	250	500	500
642-449-000-914.000 Insurance	2,273	2,479	2,479	2,586	2,625	2,625
642-449-000-920.000 Utilities	3,697	3,550	4,456	4,862	4,900	4,900
642-449-000-924.000 Utilities-Heating	2,538	2,887	4,500	4,000	4,500	4,500
642-449-000-933.000 Equipment Maintenance	6,309	8,051	8,200	8,200	9,000	9,000
642-449-000-934.000 Office Equipment Maintenance	2,048	1,274	2,714	2,714	3,378	3,378
642-449-000-943.000 Equipment Rental - MP	24	20	0	0	0	0
642-449-000-946.000 Office Equipment Rental	49	105	500	500	500	500
642-449-000-958.000 Memberships & Dues	2,192	2,328	1,910	2,200	1,990	1,990
642-449-000-960.000 Education & Training	1,493	435	1,600	1,600	1,600	1,600
642-449-000-965.101 Admin.-General Fund	21,349	23,587	22,000	24,000	24,000	24,000
	<b>92,813</b>	<b>75,815</b>	<b>71,230</b>	<b>83,439</b>	<b>86,299</b>	<b>86,299</b>
<b>Capital Outlay:</b>						
642-449-000-977.000 Equipment	0	444	0	0	0	0
642-449-000-983.000 Office Equipment	2,910	0	0	0	6,000	6,000
642-449-000-984.000 Software	9,433	11,061	11,100	11,000	13,100	13,100
	<b>12,343</b>	<b>11,505</b>	<b>11,100</b>	<b>11,000</b>	<b>19,100</b>	<b>19,100</b>
<b>Total Expenditures</b>	<b>400,396</b>	<b>356,023</b>	<b>342,863</b>	<b>349,509</b>	<b>357,487</b>	<b>357,487</b>

## (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 2010/11 Adopted Budget Analysis of Estimated Changes in Working Capital

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***Fund 643 Local Site Remediation Revolving Fund***

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Revenues</b>	149,054	208,703	183,112	190,324	179,000	179,000
<b>Expenditures</b>	0	2,200	184,000	101,000	201,000	201,000
<b>Revenues Over (Under) Expenses</b>			(888)	89,324	(22,000)	(22,000)
<b>Estimated Working Capital - Beginning of Year</b>			355,557	355,557	444,881	444,881
<b>Estimated Working Capital - End of Year</b>			<u>354,669</u>	<u>444,881</u>	<u>422,881</u>	<u>422,881</u>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

***Fund 643 Local Site Remediation Revolving Fund***

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
643-000-000-664.000 Interest	0	3,869	0	4,000	4,000	4,000
643-000-000-699.494 Contribution-BRA Fund	149,054	204,834	183,112	186,324	175,000	175,000
<b>Total Revenues</b>	<b>149,054</b>	<b>208,703</b>	<b>183,112</b>	<b>190,324</b>	<b>179,000</b>	<b>179,000</b>

**Expenditure Detail**

***Fund 643 Local Site Remediation Revolving Fund***

***Dept 745 Brownfield Redevelopment Projects***

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
<b>Contractual And Other :</b>						
643-745-000-818.000 Contractual Services	0	2,200	184,000	100,000	200,000	200,000
643-745-000-956.000 Administration	0	0	0	1,000	1,000	1,000
<b>Total Expenditures</b>	<b>0</b>	<b>2,200</b>	<b>184,000</b>	<b>101,000</b>	<b>201,000</b>	<b>201,000</b>

## (661) Motor Pool & Garage Fund

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

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

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

### City of Jackson Fiscal Year 2010/11 Adopted Budget Analysis of Estimated Changes in Working Capital

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*Fund 661 Motor Pool & Garage Fund*

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
Revenues	1,361,022	1,350,912	1,324,083	1,339,209	1,332,225	1,332,225
Expenditures	1,394,782	1,245,663	1,660,549	1,773,855	1,711,914	1,711,914
Revenues Over (Under) Expenses			(336,466)	(434,646)	(379,689)	(379,689)
Add: Depreciation			287,476	311,271	311,271	311,271
Estimated Change in Working Capital			(48,990)	(123,375)	(68,418)	(68,418)
Estimated Working Capital - Beginning of Year			826,741	826,741	703,366	703,366
Estimated Working Capital - End of Year			<u>777,751</u>	<u>703,366</u>	<u>634,948</u>	<u>634,948</u>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

***Fund 661 Motor Pool And Garage Fund***

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
661-000-000-626.301 Charges for Services - Police	74,091	78,637	77,000	77,000	78,000	78,000
661-000-000-626.337 Charges for Services - Fire	61,289	66,412	70,000	70,000	70,000	70,000
661-000-000-626.591 Charges for Services - Water	56,644	42,686	55,000	55,000	55,000	55,000
661-000-000-626.642 Charges for Services - Eng.	6,309	8,321	8,000	8,000	8,000	8,000
661-000-000-649.000 Auction	710	32,569	0	0	0	0
661-000-000-664.000 Interest	47,466	22,151	25,000	9,000	9,000	9,000
661-000-000-669.000 Equipment Rental	1,083,036	1,047,952	1,040,322	1,053,450	1,048,212	1,048,212
661-000-000-669.001 Equipmt. Leases-Other Depts.	13,868	33,761	33,761	38,063	38,063	38,063
661-000-000-685.000 Insurance Refund	2,450	4,207	0	1,925	0	0
661-000-000-685.677 Insurance Refund-W/C	0	0	0	11,771	10,950	10,950
661-000-000-698.000 Miscellaneous	15,159	14,216	15,000	15,000	15,000	15,000
<b>Total Revenues</b>	<b>1,361,022</b>	<b>1,350,912</b>	<b>1,324,083</b>	<b>1,339,209</b>	<b>1,332,225</b>	<b>1,332,225</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Expenditure Detail**

**Fund 661 Motor Pool And Garage Fund**  
**Dept 454 Motor Pool**

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Personal Services:</b>						
661-454-000-702.000 Termination Pay	24,897	0	0	822	0	0
661-454-000-706.000 Salaries And Wages	255,635	287,666	309,251	303,000	300,432	300,432
661-454-000-707.000 Temporary Wages	32,766	2,613	2,000	2,000	0	0
661-454-000-709.000 Overtime	3,176	814	13,052	5,000	14,411	14,411
661-454-000-715.000 Employers FICA	23,828	22,185	24,809	23,715	24,085	24,085
661-454-000-719.000 Health Insurance	43,701	50,528	63,829	65,038	80,516	80,516
661-454-000-719.678 RX Drug Insurance	11,522	10,495	13,483	13,211	17,004	17,004
661-454-000-719.679 Health Insurance Ded.	5,173	314	340	0	0	0
661-454-000-722.000 Pension-General	14,188	20,326	23,045	23,778	26,038	26,038
661-454-000-724.000 Unemployment Comp.	1,251	620	778	744	1,322	1,322
661-454-000-724.001 Workers Compensation	6,272	5,678	7,556	7,223	7,430	7,430
661-454-000-725.000 Other Fringe Benefits	1,211	2,286	7,206	7,060	7,060	7,060
	<b>423,620</b>	<b>403,525</b>	<b>465,349</b>	<b>451,591</b>	<b>478,298</b>	<b>478,298</b>
<b>Material And Supplies:</b>						
661-454-000-726.000 Office Supplies	2,064	1,318	1,500	1,500	1,600	1,600
661-454-000-751.000 Gasoline	132,470	90,827	120,000	120,000	120,075	120,075
661-454-000-755.000 Safety Supplies	957	1,094	650	650	750	750
661-454-000-756.000 Miscellaneous Supplies	13,595	22,661	30,284	30,000	30,284	30,284
661-454-000-758.000 Laundry	1,259	1,035	1,300	1,300	1,400	1,400
661-454-000-759.000 Small Tools	14,747	5,855	10,000	10,000	10,000	10,000
661-454-000-782.000 Materials	227,218	250,031	245,173	245,173	245,173	245,173
	<b>392,310</b>	<b>372,821</b>	<b>408,907</b>	<b>408,623</b>	<b>409,282</b>	<b>409,282</b>
<b>Contractual And Other:</b>						
661-454-000-719.001 Health Insurance-Retirees	25,052	17,211	27,654	25,112	27,623	27,623
661-454-000-808.000 Audit Fees	855	1,239	1,100	996	1,100	1,100
661-454-000-818.000 Contractual Services	41,652	40,978	254,755	254,755	73,255	73,255
661-454-000-873.000 Telephone	644	1,311	1,390	1,500	1,600	1,600
661-454-000-914.000 Travel	0	31	120	180	200	200
661-454-000-920.000 Insurance	28,699	31,980	31,980	30,527	30,985	30,985
661-454-000-924.000 Utilities	25,632	26,382	31,000	28,000	30,000	30,000
661-454-000-933.000 Equipment Maintenance	1,400	1,446	5,150	5,000	5,000	5,000
661-454-000-943.000 Equipment Rental - MP	166	22	0	0	0	0
661-454-000-946.000 Office Equipment Rental	195	137	346	200	200	200
661-454-000-960.000 Education & Training	0	878	5,150	4,000	4,000	4,000
661-454-000-964.000 Refunds	125,000	0	0	100,000	300,000	300,000
661-454-000-965.101 Admin.-General Fund	26,910	36,432	25,072	37,000	37,000	37,000
	<b>276,205</b>	<b>158,047</b>	<b>383,717</b>	<b>487,270</b>	<b>510,963</b>	<b>510,963</b>
<b>Capital Outlay:</b>						
661-454-000-971.000 Depreciation	287,476	311,270	287,476	311,271	311,271	311,271
661-454-000-976.000 Building Addition	8,103	0	0	0	0	0
661-454-000-982.000 Machinery & Equipment	6,229	0	113,000	113,000	0	0
661-454-000-984.000 Software	839	0	2,100	2,100	2,100	2,100
	<b>302,647</b>	<b>311,270</b>	<b>402,576</b>	<b>426,371</b>	<b>313,371</b>	<b>313,371</b>
<b>Total Expenditures</b>	<b>1,394,782</b>	<b>1,245,663</b>	<b>1,660,549</b>	<b>1,773,855</b>	<b>1,711,914</b>	<b>1,711,914</b>



## (663) Equipment Revolving Fund

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

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

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

### City of Jackson Fiscal Year 2010/11 Adopted Budget Analysis of Estimated Changes in Working Capital

#### *Fund 663 Equipment Revolving Fund*

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
Revenues	64,232	58,484	75,071	75,071	23,798	23,798
Expenditures	64,232	58,484	75,071	75,071	23,798	23,798
Excess of Revenues Over (Under)						
Expenditures			0	0	0	0
Add: Proceeds of Loan			67,315	67,315	22,000	22,000
Depreciation			55,330	55,330	22,432	22,432
Less: Acquisition of fixed assets			(67,315)	(67,315)	(22,000)	(22,000)
Payment of loan principal			(55,330)	(55,330)	(22,432)	(22,432)
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 2010/11 Adopted Budget**  
**Revenue Detail**

***Fund 663 Equipment Revolving Fund***

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
663-000-000-626.000 Charges For Goods/Service	64,232	58,484	75,071	75,071	23,798	23,798
<b>Total Revenues</b>	<b>64,232</b>	<b>58,484</b>	<b>75,071</b>	<b>75,071</b>	<b>23,798</b>	<b>23,798</b>

**Expenditure Detail**

***Fund 663 Equipment Revolving Fund***  
***Dept 326 Equipment Revolving***

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
<b>Capital Outlay:</b>						
663-326-000-971.000 Depreciation	59,300	55,330	71,558	71,558	22,432	22,432
	59,300	55,330	71,558	71,558	22,432	22,432
<b>Debt Service:</b>						
663-326-000-995.000 Interest	4,932	3,154	3,513	3,513	1,366	1,366
	4,932	3,154	3,513	3,513	1,366	1,366
<b>Total Expenditures</b>	<b>64,232</b>	<b>58,484</b>	<b>75,071</b>	<b>75,071</b>	<b>23,798</b>	<b>23,798</b>

## (677) Workers Compensation Fund

**PURPOSE-** This Fund is used to record the activity of the City's self-insured workers compensation program.

**CHARACTER** - Money for the operation of this Fund is supplied by contributions from the City's operating funds. Such contributions are based on both the amount and classification of payroll expenditures in each fund. Expenditures paid from this Fund include workers compensation claims, reinsurance, and administration costs related to the Fund's operation.

**AUTHORITY** - The Workers Compensation Fund was established on September 1, 1979, when the City of Jackson executed a contract with Corporate Service Incorporated to administer the City's Workers Compensation Program.

### City of Jackson Fiscal Year 2010/11 Adopted Budget Analysis of Estimated Changes in Working Capital

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***Fund 677 Workers Compensation Fund***

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
Revenues	359,315	381,957	355,300	325,300	325,300	325,300
Expenditures	312,382	190,673	746,900	666,508	658,325	658,325
Revenues Over (Under) Expenses	46,933	191,284	(391,600)	(341,208)	(333,025)	(333,025)
Working Capital - Beginning of Year	1,424,092	1,471,025	1,662,309	1,662,309	1,321,101	1,321,101
Working Capital - End of Year	<u>1,471,025</u>	<u>1,662,309</u>	<u>1,270,709</u>	<u>1,321,101</u>	<u>988,076</u>	<u>988,076</u>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

***Fund 677 Workers Compensation Fund***

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
677-000-000-664.000 Interest	92,805	85,777	80,000	50,000	50,000	50,000
677-000-000-685.000 Insurance Refund	17,034	35,758	10,000	10,000	10,000	10,000
677-000-000-699.101 Cont.-All Funds	249,476	260,422	265,300	265,300	265,300	265,300
<b>Total Revenues</b>	<b>359,315</b>	<b>381,957</b>	<b>355,300</b>	<b>325,300</b>	<b>325,300</b>	<b>325,300</b>

**Expenditure Detail**

***Fund 677 Workers Compensation Fund***  
***Dept 677 Workers Compensation Insurance***

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
<b>Materials &amp; Supplies:</b>						
677-677-000-755.000 Safety Supplies	0	0	150	150	150	150
	0	0	150	150	150	150
<b>Contractual And Other:</b>						
677-677-000-808.000 Audit Fees	276	278	250	152	175	175
677-677-000-917.002 Workers Comp. Claims	257,490	115,456	150,000	100,000	100,000	100,000
677-677-000-917.003 Workers Comp. Fee	50,912	45,135	53,000	53,000	53,000	53,000
677-677-000-964.000 Refunds (W/C Contributions)	-202	25,258	537,500	508,206	500,000	500,000
677-677-000-965.101 Admin.-General Fund	3,906	4,546	6,000	5,000	5,000	5,000
	312,382	190,673	746,750	666,358	658,175	658,175
<b>Total Expenses</b>	<b>312,382</b>	<b>190,673</b>	<b>746,900</b>	<b>666,508</b>	<b>658,325</b>	<b>658,325</b>

## (678) Prescription Drug Fund

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

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

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

### City of Jackson Fiscal Year 2010/11 Adopted Budget Analysis of Estimated Changes in Working Capital

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***Fund 678 Prescription Drug Fund***

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted.
Revenues	904,604	980,336	1,056,060	813,500	810,500	810,500
Expenditures	873,054	1,005,486	1,043,700	926,303	888,800	888,800
Revenues Over (Under) Expenses	31,550	(25,150)	12,360	(112,803)	(78,300)	(78,300)
Working Capital - Beginning of Year	207,732	239,282	214,132	214,132	101,329	101,329
Working Capital - End of Year	<u>239,282</u>	<u>214,132</u>	<u>226,492</u>	<u>101,329</u>	<u>23,029</u>	<u>23,029</u>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

***Fund 678 Prescription Drug Fund***

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
678-000-000-664.000 Interest	5,933	4,093	5,000	500	500	500
678-000-000-685.000 Insurance Refund	0	6,970	0	0	0	0
678-000-000-685.678 Rebates	2,871	43,345	10,000	13,000	10,000	10,000
678-000-000-699.101 Cont.-All Funds	895,800	925,928	1,041,060	800,000	800,000	800,000
<b>Total Revenues</b>	<b>904,604</b>	<b>980,336</b>	<b>1,056,060</b>	<b>813,500</b>	<b>810,500</b>	<b>810,500</b>

**Expenditure Detail**

***Fund 678 Prescription Drug Fund***

***Dept 678 Prescription Drug***

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
<b>Contractual And Other:</b>						
678-678-000-808.000 Audit Fees	667	777	700	803	800	800
678-678-000-917.005 Prescription Drug Claims	838,146	870,773	900,000	787,500	750,000	750,000
678-678-000-917.006 Script Guide (TPA) Fee	34,241	33,936	35,000	30,000	30,000	30,000
678-678-000-965.101 Admin.-General Fund	0	0	8,000	8,000	8,000	8,000
678-678-000-999.736 Contrib.-Pub.Emp.Hlth.Care	0	100,000	100,000	100,000	100,000	100,000
	873,054	1,005,486	1,043,700	926,303	888,800	888,800
<b>Total Expenses</b>	<b>873,054</b>	<b>1,005,486</b>	<b>1,043,700</b>	<b>926,303</b>	<b>888,800</b>	<b>888,800</b>

## (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 2010/11 Adopted Budget Analysis of Estimated Changes in Working Capital

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***Fund 679 Health Care Insurance Deductible Fund***

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
Revenues	440,148	356,247	417,300	123,000	123,000	123,000
Expenditures	198,445	199,099	214,175	89,180	89,180	89,180
Revenues Over (Under) Expenses	241,703	157,148	203,125	33,820	33,820	33,820
Working Capital - Beginning of Year	0	241,703	398,851	398,851	432,671	432,671
Working Capital - End of Year	<b>241,703</b>	<b>398,851</b>	<b>601,976</b>	<b>432,671</b>	<b>466,491</b>	<b>466,491</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

***Fund 679 Health Care Insurance Deductible Fund***

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
679-000-000-664.000 Interest	4,801	7,229	6,000	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	435,347	349,018	411,300	120,000	120,000	120,000
<b>Total Revenues</b>	<b>440,148</b>	<b>356,247</b>	<b>417,300</b>	<b>123,000</b>	<b>123,000</b>	<b>123,000</b>

**Expenditure Detail**

***Fund 679 Health Care Insurance Deductible Fund***

***Dept 679 Health Care Deductible***

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Contractual And Other:</b>						
679-679-000-808.000 Audit Fees	0	175	175	180	180	180
679-679-000-917.008 Health Deductible Claims	187,573	189,981	200,000	80,000	80,000	80,000
679-679-000-917.009 Admin. (TPA) Fees	10,872	8,943	10,000	5,000	5,000	5,000
679-679-000-965.101 Admin.-General Fund	0	0	4,000	4,000	4,000	4,000
	198,445	199,099	214,175	89,180	89,180	89,180
<b>Total Expenses</b>	<b>198,445</b>	<b>199,099</b>	<b>214,175</b>	<b>89,180</b>	<b>89,180</b>	<b>89,180</b>

## (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 2010/11 Adopted Budget Analysis of Estimated Changes in Working Capital

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

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
Revenues	0	15,131	0	233,295	223,250	223,250
Expenditures	0	25,176	0	223,250	223,250	223,250
Revenues Over (Under) Expenses	0	(10,045)	0	10,045	0	0
Working Capital - Beginning of Year	0	0	(10,045)	(10,045)	0	0
Working Capital - End of Year	0	(10,045)	(10,045)	0	0	0

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

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

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
680-000-000-664.000 Interest	0	0	0	0	0	0
680-000-000-685.000 Insurance Refund	0	0	0	82,712	33,208	33,208
680-000-000-698.000 Miscellaneous	0	0	0	0	0	0
680-000-000-699.101 Cont.-General Fund	0	15,131	0	150,583	190,042	190,042
<b>Total Revenues</b>	<b>0</b>	<b>15,131</b>	<b>0</b>	<b>233,295</b>	<b>223,250</b>	<b>223,250</b>

**Expenditure Detail**

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

***Dept 680 Health Care Deductible - Fire***

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Contractual And Other:</b>						
680-680-000-808.000 Audit Fees	0	0	0	0	0	0
680-680-000-917.008 Health Deductible Claims	0	22,788	0	208,250	208,250	208,250
680-680-000-917.009 Admin. (TPA) Fees	0	2,388	0	15,000	15,000	15,000
680-680-000-965.101 Admin.-General Fund	0	0	0	0	0	0
	0	25,176	0	223,250	223,250	223,250
<b>Total Expenses</b>	<b>0</b>	<b>25,176</b>	<b>0</b>	<b>223,250</b>	<b>223,250</b>	<b>223,250</b>



# **Trust and Agency Funds**

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**Trust funds are used to account for assets held by the government in a trustee capacity. Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds.**

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## (702) County and School Tax Collection Fund

**PURPOSE** - This Fund is used to record transactions arising from the collection of taxes for the County of Jackson and Jackson Public Schools.

**CHARACTER** - Taxes required to be raised within the City of Jackson for purposes of the County of Jackson and the Jackson Public Schools are levied by the City and collections are made by the City Treasurer. Taxes paid during the stipulated collection period are remitted to those respective governmental units on a timely basis. After the collection period, delinquent taxes, real and personal, are returned to the County Treasurer for collection.

**AUTHORITY** - This Fund is allowed by Act 277 of the Public Acts of Michigan 1968, as amended, and was established by resolution of the City Commission through formal budget adoption.

### City of Jackson Fiscal Year 2010/11 Adopted Budget Analysis of Changes in Fund Balance

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*Fund 702 County & School Tax Collection Fund*

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
Revenues	149,940	62,201	50,000	50,000	50,000	50,000
Expenditures	149,940	62,201	50,000	50,000	50,000	50,000
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	0
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

*Fund 702 County & School Tax Collection Fund*

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
702-000-000-664.000 Interest	149,940	62,201	50,000	50,000	50,000	50,000
<b>Total Revenues</b>	<b>149,940</b>	<b>62,201</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>

**Expenditure Detail**

*Fund 702 County & School Tax Collection Fund*

*Dept 702 County And School Tax*

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Contractual And Other:</b>						
702-702-000-999.101 Cont.-General Fund	149,940	62,201	50,000	50,000	50,000	50,000
	149,940	62,201	50,000	50,000	50,000	50,000
<b>Total Expenditures</b>	<b>149,940</b>	<b>62,201</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>

## (711) Cemetery Perpetual Maintenance Fund

**PURPOSE** - This Fund is used to account for money held in trust for the perpetual care of certain cemetery lots.

**CHARACTER** - Purchasers of lots in the cemeteries owned by the City of Jackson are charged a one-time fee for the perpetual maintenance of these lots. These fees are then deposited in the Cemetery Perpetual Maintenance Fund and are added to the unexpendable principal of the Fund. Earnings on this principal are transferred to the General Fund (101) annually to help defray the necessary expenditures for Cemetery upkeep.

**AUTHORITY** - This Fund was established November 3, 1914 as authorized by the City Charter.

### Fiscal Year 2010/11 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 711 Cemetery Perpetual Maintenance Fund***

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
Revenues	175,686	130,999	96,000	85,000	89,500	89,500
Expenditures	74,087	73,455	71,000	60,000	64,500	64,500
Excess of Revenues Over (Under) Expenditures	101,599	57,544	25,000	25,000	25,000	25,000
Fund Balance - Beginning of Year	1,607,000	1,708,599	1,766,143	1,766,143	1,791,143	1,791,143
<b>Fund Balance - End of Year</b>	<b>1,708,599</b>	<b>1,766,143</b>	<b>1,791,143</b>	<b>1,791,143</b>	<b>1,816,143</b>	<b>1,816,143</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

*Fund 711 Cemetery Perpetual Maintenance Fund*

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
711-000-000-642.000 Charges For Services-Sales	26,129	21,601	25,000	25,000	25,000	25,000
711-000-000-664.000 Interest	-594	0	0	0	0	0
711-000-000-664.300 Interest - Madison	74,682	69,698	71,000	60,000	64,500	64,500
711-000-000-693.300 Gain/Loss On Sales - Madison	3,747	3,013	0	0	0	0
711-000-000-697.300 Unrealized Gain - Madison	71,722	36,687	0	0	0	0
<b>Total Revenues</b>	<b>175,686</b>	<b>130,999</b>	<b>96,000</b>	<b>85,000</b>	<b>89,500</b>	<b>89,500</b>

**Expenditure Detail**

*Fund 711 Cemetery Perpetual Maintenance Fund*  
*Dept 711 Cemetery Trust*

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Contractual And Other:</b>						
711-711-000-956.300 Administration - Madison	8,362	8,789	8,500	9,000	9,500	9,500
711-711-000-999.101 Cont.-General Fund	65,725	64,666	62,500	51,000	55,000	55,000
	74,087	73,455	71,000	60,000	64,500	64,500
<b>Total Expenditures</b>	<b>74,087</b>	<b>73,455</b>	<b>71,000</b>	<b>60,000</b>	<b>64,500</b>	<b>64,500</b>

## (718) Ella W. Sharp Park Endowment Fund

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

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

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

### City of Jackson Fiscal Year 2010/11 Adopted Budget Analysis of Changes in Fund Balance

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*Fund 718 Ella W. Sharp Endowment Fund*

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
Revenues	23,324	89,209	46,300	47,250	45,000	45,000
Expenditures	53,982	46,640	46,300	47,250	45,000	45,000
Excess of Revenues Over (Under) Expenditures	(30,658)	42,569	0	0	0	0
Fund Balance - Beginning of Year	1,117,468	1,086,810	1,129,379	1,129,379	1,129,379	1,129,379
Fund Balance - End of Year	<u>1,086,810</u>	<u>1,129,379</u>	<u>1,129,379</u>	<u>1,129,379</u>	<u>1,129,379</u>	<u>1,129,379</u>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

*Fund 718 Ella W. Sharp Endowment Fund*

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
718-000-000-664.000 Interest	3,250	3,000	2,500	2,750	2,500	2,500
718-000-000-665.000 Bond Interest	50,001	42,901	43,000	43,758	41,700	41,700
718-000-000-666.000 Dividends	731	739	800	742	800	800
718-000-000-693.000 Gain/Loss On Sales	-30,658	42,569	0	0	0	0
<b>Total Revenues</b>	<b>23,324</b>	<b>89,209</b>	<b>46,300</b>	<b>47,250</b>	<b>45,000</b>	<b>45,000</b>

**Expenditure Detail**

*Fund 718 Ella W. Sharp Endowment Fund*

*Dept 718 Ella W. Sharp Endowment*

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Contractual And Other:</b>						
718-718-000-999.208 Cont.-Sharp Park Oper. Fd	53,982	46,640	46,300	47,250	45,000	45,000
	53,982	46,640	46,300	47,250	45,000	45,000
<b>Total Expenditures</b>	<b>53,982</b>	<b>46,640</b>	<b>46,300</b>	<b>47,250</b>	<b>45,000</b>	<b>45,000</b>

## (731) Employees Retirement System Fund

**PURPOSE** - This Fund is used to account for the activities relating to the operation of the City of Jackson Employees Retirement System.

**CHARACTER** - The membership of the Retirement System includes City employees, City officials, and members of boards, commissions, or authorities established by the City Commission whose position requires one thousand or more hours of work in a calendar year, except for the following:

- 1) Contractual employment
- 2) Employment compensated on a fee basis
- 3) Mayor or City Commissioners
- 4) Employment as a police officer or fire fighter

5) Employment as City Manager or executive director of the Downtown Development Authority unless membership is elected upon the filing of a written notice with the board of trustees not more than 30 days after the effective date of employment.

Revenue for the Fund is derived from member contributions, City contributions, interest, dividends and other income from investments of the Retirement System. Members of the Michigan Association of Public Employees as well as non-union members contribute 2.5% of total compensation effective July 1, 1992. City contributions are set equal to employee contributions. Total contributions are determined, subject to this 5% minimum, by the City's Actuary.

**AUTHORITY** - This Fund was established on July 1, 1945, under authority of Chapter 9, Title 1, of the City Code, as amended. The City of Jackson Employees Retirement System is a reciprocal unit under Michigan Act No. 88 of the Public Acts of 1961, as amended.

### City of Jackson Fiscal Year 2010/11 Adopted Budget Analysis of Changes in Fund Balance

#### *Fund 731 Employees Retirement System Fund*

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
Revenues	-349,542	-3,946,065	4,211,310	5,911,310	4,160,000	4,160,000
Expenditures	2,095,409	2,307,461	2,300,000	2,690,000	2,700,000	2,700,000
Excess of Revenues Over (Under) Expenditures	-2,444,951	-6,253,526	1,911,310	3,221,310	1,460,000	1,460,000
Fund Balance - Beginning of Year	35,864,552	33,419,601	27,166,075	27,166,075	30,387,385	30,387,385
Fund Balance - End of Year	33,419,601	27,166,075	29,077,385	30,387,385	31,847,385	31,847,385

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

***Fund 731 Employees Retirement System Fund***

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
731-000-000-664.000 Interest	14,075	2,814	10,000	10,000	10,000	10,000
731-000-000-666.000 Dividends	102,539	113,619	150,000	350,000	150,000	150,000
731-000-000-677.000 Employee Contributions	567,016	614,922	713,000	713,000	700,000	700,000
731-000-000-693.000 Gain/Loss On Sales	3,201,927	1,107,666	1,500,000	2,000,000	1,500,000	1,500,000
731-000-000-697.000 Unrealized Gain-Investments	-4,970,098	-6,527,492	1,000,000	2,000,000	1,000,000	1,000,000
731-000-000-699.101 Cont.-All Funds	734,999	742,406	838,310	838,310	800,000	800,000
<b>Total Revenues</b>	<b>-349,542</b>	<b>-3,946,065</b>	<b>4,211,310</b>	<b>5,911,310</b>	<b>4,160,000</b>	<b>4,160,000</b>

**Expenditure Detail**

***Fund 731 Employees Retirement System Fund***

***Dept 731 Pensioners-General***

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Contractual And Other:</b>						
731-731-000-874.000 Retirement Benefits	1,914,213	2,120,480	2,100,000	2,500,000	2,500,000	2,500,000
731-731-000-956.000 Administration	152,449	158,046	150,000	160,000	170,000	170,000
731-731-000-964.000 Refunds	28,747	28,935	50,000	30,000	30,000	30,000
	2,095,409	2,307,461	2,300,000	2,690,000	2,700,000	2,700,000
<b>Total Expenditures</b>	<b>2,095,409</b>	<b>2,307,461</b>	<b>2,300,000</b>	<b>2,690,000</b>	<b>2,700,000</b>	<b>2,700,000</b>

## (732) Policemen's and Firemen's Pension Fund

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

**CHARACTER** - Membership to the plan is available to police officers and fire fighters who are regular City employees and were hired prior to July 1, 1973. Revenue for the Fund is derived from member contributions, City contributions, interest, dividends and other income from investments of the Pension Fund. Plan members contribute 7.5% of annual compensation. City contributions are actuarially computed so that, together with member contributions, sufficient funds exist to fully fund the costs of benefits likely to be paid on account of service rendered during the current year and to finance the unfunded costs of benefits likely to be paid on account of prior years service over a period of sixty years. The Plan also contains an escalation clause which requires that pensions and annuities be adjusted whenever a change occurs in the rates of members' current salaries.

**AUTHORITY** - This Fund was adopted by referendum on November 5, 1957.

### City of Jackson Fiscal Year 2010/11 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 732 Policemen's & Firemen's Pension Fund***

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
Revenues	349,354	-499,666	1,017,537	1,792,537	1,112,329	1,112,329
Expenditures	1,292,750	1,167,852	1,310,000	1,145,000	1,050,000	1,050,000
Excess of Revenues Over (Under) Expenditures	-943,396	-1,667,518	-292,463	647,537	62,329	62,329
Fund Balance - Beginning of Year	6,189,605	5,246,209	3,578,691	3,578,691	4,226,228	4,226,228
<b>Fund Balance - End of Year</b>	<b>5,246,209</b>	<b>3,578,691</b>	<b>3,286,228</b>	<b>4,226,228</b>	<b>4,288,557</b>	<b>4,288,557</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

*Fund 732 Policemen's & Firemen's Pension Fund*

<u>Account Description</u>	<u>2007/08 Actual</u>	<u>2008/09 Actual</u>	<u>2009/10 Budget</u>	<u>2009/10 Projected</u>	<u>2010/11 Manager Proposed</u>	<u>2010/11 Council Adopted</u>
732-000-000-664.000 Interest	72,170	48,829	50,000	50,000	50,000	50,000
732-000-000-666.000 Dividends	56,561	49,286	45,000	45,000	45,000	45,000
732-000-000-666.000 Gain/Loss On Sales	287,476	-894,675	0	175,000	100,000	100,000
732-000-000-697.000 Unrealized Gain	-679,398	-344,318	200,000	800,000	200,000	200,000
732-000-000-699.101 Cont.-General Fund	612,545	641,212	722,537	722,537	717,329	717,329
<b>Total Revenues</b>	<b>349,354</b>	<b>-499,666</b>	<b>1,017,537</b>	<b>1,792,537</b>	<b>1,112,329</b>	<b>1,112,329</b>

**Expenditure Detail**

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

<u>Account Description</u>	<u>2007/08 Actual</u>	<u>2008/09 Actual</u>	<u>2009/10 Budget</u>	<u>2009/10 Projected</u>	<u>2010/11 Manager Proposed</u>	<u>2010/11 Council Adopted</u>
<b>Contractual And Other:</b>						
732-732-000-874.000 Retirement Benefits	1,238,846	1,127,008	1,250,000	1,100,000	1,000,000	1,000,000
732-732-000-956.000 Administration	53,904	40,844	60,000	45,000	50,000	50,000
	<u>1,292,750</u>	<u>1,167,852</u>	<u>1,310,000</u>	<u>1,145,000</u>	<u>1,050,000</u>	<u>1,050,000</u>
<b>Total Expenditures</b>	<b>1,292,750</b>	<b>1,167,852</b>	<b>1,310,000</b>	<b>1,145,000</b>	<b>1,050,000</b>	<b>1,050,000</b>

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

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

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

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

### City of Jackson Fiscal Year 2010/11 Adopted Budget Analysis of Changes in Fund Balance

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

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
Revenues	2,666,528	-3,122,089	7,731,531	8,731,531	7,247,800	7,247,800
Expenditures	3,516,262	4,207,703	4,350,000	4,550,000	4,750,000	4,750,000
Excess of Revenues Over (Under) Expenditures	-849,734	-7,329,792	3,381,531	4,181,531	2,497,800	2,497,800
Fund Balance - Beginning of Year	34,898,492	34,048,758	26,718,966	26,718,966	30,900,497	30,900,497
<b>Fund Balance - End of Year</b>	<b>34,048,758</b>	<b>26,718,966</b>	<b>30,100,497</b>	<b>30,900,497</b>	<b>33,398,297</b>	<b>33,398,297</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
733-000-000-664.000 Interest	472,985	363,666	400,000	375,000	375,000	375,000
733-000-000-666.000 Dividends	426,914	336,762	275,000	300,000	300,000	300,000
733-000-000-677.000 Employee Contributions	763,054	819,666	800,000	800,000	800,000	800,000
733-000-000-693.000 Gain/Loss On Sales	2,365,443	-5,681,958	1,000,000	1,500,000	1,000,000	1,000,000
733-000-000-697.000 Unrealized Gain-Investments	-4,651,840	-2,151,941	2,000,000	2,500,000	2,000,000	2,000,000
733-000-000-699.101 Cont.-General Fund	3,289,972	3,191,716	3,256,531	3,256,531	2,772,800	2,772,800
<b>Total Revenues</b>	<b>2,666,528</b>	<b>-3,122,089</b>	<b>7,731,531</b>	<b>8,731,531</b>	<b>7,247,800</b>	<b>7,247,800</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2007/08 Actual</b>	<b>2008/09 Actual</b>	<b>2009/10 Budget</b>	<b>2009/10 Projected</b>	<b>2010/11 Manager Proposed</b>	<b>2010/11 Council Adopted</b>
<b>Contractual And Other:</b>						
733-733-000-874.000 Retirement Benefits	3,233,031	3,926,131	4,000,000	4,200,000	4,400,000	4,400,000
733-733-000-956.000 Administration	283,231	253,488	275,000	275,000	275,000	275,000
733-733-000-964.000 Refunds	0	28,084	75,000	75,000	75,000	75,000
	3,516,262	4,207,703	4,350,000	4,550,000	4,750,000	4,750,000
<b>Total Expenditures</b>	<b>3,516,262</b>	<b>4,207,703</b>	<b>4,350,000</b>	<b>4,550,000</b>	<b>4,750,000</b>	<b>4,750,000</b>

## (736) Public Employee Health Care Fund

**PURPOSE** - This Fund is used to account for the accumulation of funds to provide for the funding of health care benefits to retirants and beneficiaries and retirants of the City. Money for the payment of health care benefits for retired employees of the public corporation may, at the discretion of the public corporation, be provided from this fund or any other fund or trust.

**CHARACTER** - To be determined.

**AUTHORITY** - This Fund will be established on July 1, 2003, by inclusion in the annual budget resolution of the City. A formal resolution will subsequently need to be adopted to establish the operating parameters under which the Fund will operate. The resolution must include all of the following:

- (a) The designation of a person or persons who shall act as the fund's investment fiduciary.
- (b) A restriction of withdrawals from the fund solely for the payment of health care benefits on behalf of qualified persons and the payment of the expenses of administration of the fund.
- (c) The designation of who is a qualified person for purposes of payment of health care benefits from the fund.
- (d) A determination of whether the fund will be established on an actuarial basis.

### City of Jackson Fiscal Year 2010/11 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 736 Public Employee Health Care Fund***

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
Revenues	13,003	108,132	120,480	120,480	120,480	120,480
Expenditures	0	19,918	10,000	10,000	10,000	10,000
Excess of Revenues Over (Under) Expenditures	13,003	88,214	110,480	110,480	110,480	110,480
Fund Balance - Beginning of Year	275,687	288,690	376,904	376,904	487,384	487,384
<b>Fund Balance - End of Year</b>	<b>288,690</b>	<b>376,904</b>	<b>487,384</b>	<b>487,384</b>	<b>597,864</b>	<b>597,864</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

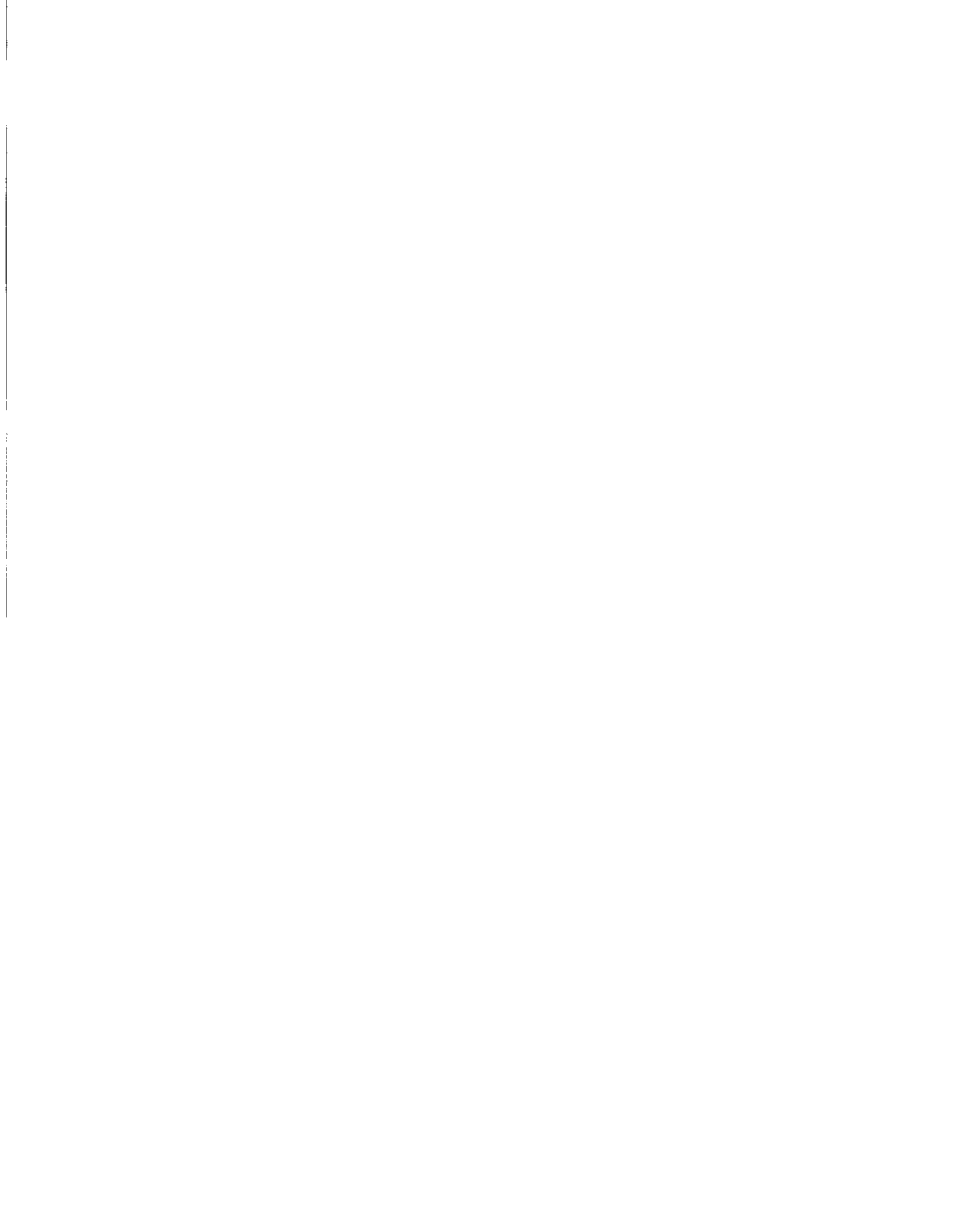
*Fund 736 Public Employee Health Care Fund*

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
736-000-000-664.000 Interest	13,003	1,759	0	0	0	0
736-000-000-697.000 Dividends	0	0	0	0	0	0
736-000-000-697.000 Unrealized Gain-Investments	0	6,373	20,480	20,480	20,480	20,480
736-000-000-699.678 Contrib.-Prescript. Drug Fd.	0	100,000	100,000	100,000	100,000	100,000
<b>Total Revenues</b>	<b>13,003</b>	<b>108,132</b>	<b>120,480</b>	<b>120,480</b>	<b>120,480</b>	<b>120,480</b>

**Expenditure Detail**

*Fund 736 Public Employee Health Care Fund*  
*Dept 747 Retirees Health*

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Contractual And Other:</b>						
736-747-000-956.000 Administration	0	19,918	10,000	10,000	10,000	10,000
	0	19,918	10,000	10,000	10,000	10,000
<b>Total Expenditures</b>	<b>0</b>	<b>19,918</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>



## **Special Assessment Funds**

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

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## (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 2010/11 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 895 Special Assessment Fund***

	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
Revenues	467,981	384,602	331,992	268,601	365,529	365,529
Expenditures	535,540	269,082	331,992	268,601	365,529	365,529
Excess of Revenues Over (Under) Expenditures	(67,559)	115,520	0	0	0	0
Fund Balance - Beginning of Year	(946,224)	(1,013,783)	(898,263)	(898,263)	(898,263)	(898,263)
<b>Fund Balance - End of Year</b>	<b>(1,013,783)</b>	<b>(898,263)</b>	<b>(898,263)</b>	<b>(898,263)</b>	<b>(898,263)</b>	<b>(898,263)</b>

**City of Jackson**  
**Fiscal Year 2010/11 Adopted Budget**  
**Revenue Detail**

***Fund 895 Special Assessment Fund***

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council 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
895-000-000-672.001 Spec. Assessments-Contra	-67,559	115,520	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.	317,998	208,782	294,992	231,657	180,585	180,585
895-000-000-672.203 Spec. Assessment-Local St.	151,479	23,576	0	0	148,000	148,000
895-000-000-672.586 Spec. Assessment-Parking	66,063	36,724	37,000	36,944	36,944	36,944
<b>Total Revenues</b>	<b>467,981</b>	<b>384,602</b>	<b>331,992</b>	<b>268,601</b>	<b>365,529</b>	<b>365,529</b>

**Expenditure Detail**

***Fund 895 Special Assessment Fund***  
***Dept 895 Special Assessments***

Account Description	2007/08 Actual	2008/09 Actual	2009/10 Budget	2009/10 Projected	2010/11 Manager Proposed	2010/11 Council Adopted
<b>Contractual And Other:</b>						
895-895-000-999.101 Cont.-General Fund	0	0	0	0	0	0
895-895-000-999.202 Cont.-Major Street Fund	317,998	208,782	294,992	231,657	180,585	180,585
895-895-000-999.203 Cont.-Local Street Fund	151,479	23,576	0	0	148,000	148,000
895-895-000-999.586 Cont.-Parking Assessment Fd.	66,063	36,724	37,000	36,944	36,944	36,944
	<b>535,540</b>	<b>269,082</b>	<b>331,992</b>	<b>268,601</b>	<b>365,529</b>	<b>365,529</b>
<b>Total Expenditures</b>	<b>535,540</b>	<b>269,082</b>	<b>331,992</b>	<b>268,601</b>	<b>365,529</b>	<b>365,529</b>