



TO THE SOLDIERS AND SAILORS  
OF  
JACKSON COUNTY  
WHO GAVE THEIR SERVICES, AND MANY THEIR LIVES  
TO THEIR COUNTRY IN THE WAR FOR THE UNION  
1861 - 1865  
ERECTED AS A TRIBUTE OF LOVE AND ADMIRATION  
BY ONE OF THEIR COMPANIONS-IN-ARMS  
MAY 30 1903

**City of Jackson  
2006 - 2007 Adopted Budget**



# **CITY OF JACKSON, MICHIGAN**

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## **Adopted Budget**

**For The Fiscal Year Ended June 30, 2007**

# INTRODUCTORY SECTION

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**Fiscal Year 2006/07 Adopted Budget**  
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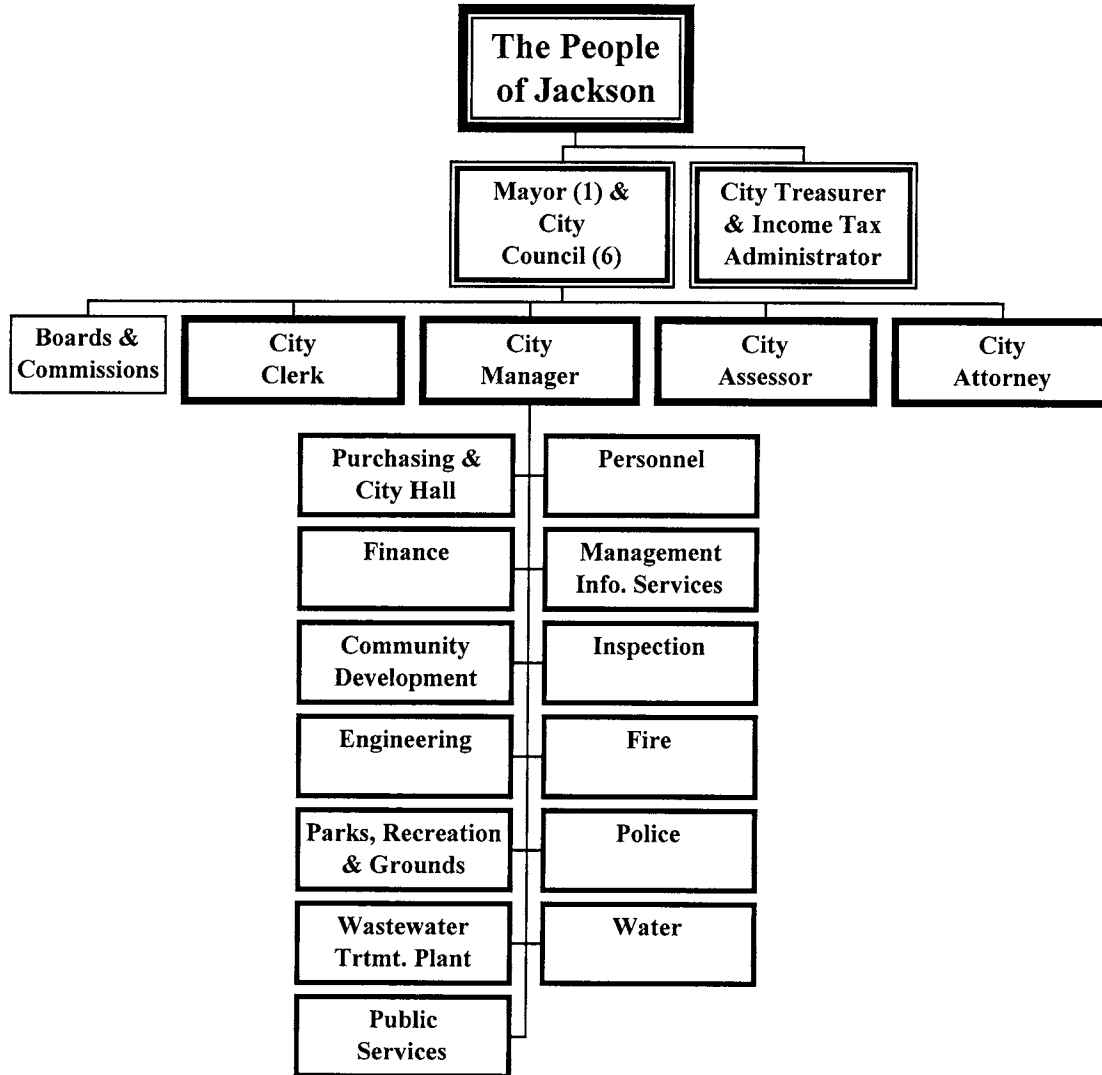
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# City of Jackson, Michigan Organizational Chart



# City of Jackson, Michigan List of Principal Officials



## CITY COUNCIL

**Martin J. Griffin, Mayor**

Carl L. Breeding	1st Ward
William Mure	2nd Ward
Daniel P. Greer	3rd Ward
Sarah Mead	4th Ward
Andrew R. Frounfelker	5th Ward
Jerry F. Ludwig	6th Ward

## CITY OFFICIALS

**William R. Ross, City Manager**

Catherine M. Brechtelsbauer	Director of Personnel
Larry Bosell	Fire Chief
Glenn Chinavare	Director of Public Services
Jon Dowling	City Engineer
Lynn Fessel	City Clerk
Julius Giglio	City Attorney
Philip J. Hones	Finance Director
Carol Konieczki	Community Development Director
C. Jan Markowski	City Assessor
Richard J. Marsh Jr.	Assistant City Manager/Operations
James Parrott	Director of Parks, Recreation & Grounds
Ervin L. Portis	Police Chief
Paul Vermaaten	Director of Sewage Treatment Services & Facilities
Andrew J. Wrozek, Jr.	City Treasurer/Income Tax Administrator



# BUDGET HIGHLIGHTS

## FOR FISCAL YEAR 2006/07

### ***INTRODUCTION***

In accordance with the requirements of the City Charter, I submit to you for your consideration the annual budget for the fiscal year beginning July 1, 2006, and ending June 30, 2007.

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."

### ***TIMETABLE***

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

- |                 |   |
|-----------------|---|
| <b>April 13</b> | - Submission of the City Manager's Proposed Budget to the City Council. |
| <b>May 9</b>    | - Public Hearing on the Budget  |
| <b>May 23</b>   | - Adoption of the Budget  |

### ***FUND OVERVIEW***

#### **General Fund**

The projected budget surplus for June 30, 2007 is approximately \$ 1.4 million or 5.4 % of budgeted expenditures. Combined with the surplus in the Budget Stabilization Fund of \$1,603,500, the City has a combined projected surplus of nearly \$3 million in budgeted reserves, or 11.7 % of General Fund expenditures.

While the City's goal to maintain a surplus level of 15 % has not been attained, the City has been able to avoid severely reducing personnel levels despite wage, pension and insurance increases as well as continuing reductions in state shared revenues. The City plans to continue to maintain existing service levels to the public; however, as in past years, it will be necessary to continue to delay some planned capital expenditure requests in an effort to accomplish this.

## ***FUND OVERVIEW*** (Continued)

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### **Major Street and Local Street Funds**

Approximately \$ 5.4 million in street and bridge construction is included in the Major and Local Street Funds' budgets as well as over \$ 1.7 million in street and bridge maintenance for 2006/07.

### **Public Improvement Fund**

Traditionally the Public Improvement Fund provides funding for storm drain construction, sidewalks and a portion of the Building Authority Debt Service. Funding of Major Street Construction (\$ 780,724), the installment contract payments due in 2006/07 for the Nixon Park waterslides (\$ 25,775) and temporary City Hall (\$ 83,813) as well as various Capital Projects Fund requests (\$ 290,000) make up the balance of funding uses from the Public Improvement Fund.

### **Capital Projects Fund**

Parking Lot and Court Improvements at the King Center (\$ 140,000) comprise the single largest capital project and is approximately 31% of the total Capital Projects Fund proposed budget for 2006/07. Some of the smaller projects include the Ganson/Bush Street Pocket Park (\$ 80,000), Norm Creger Park Playground Equipment Replacement (\$ 60,000), improvements to the Sharp Park Mini-Golf (\$ 30,000) and Sharp Park Parking facilities (\$ 30,000), completion of the George Wade Park Improvements (\$ 30,000), Friendship Park Renovation (\$ 25,000), Cemetery Roadway Improvements (\$ 20,000) and Sharp Park Playground Equipment (\$ 10,000). Funds collected in the General Fund for land leased for cell tower transmission is transferred to the Capital Projects Fund annually and designated for public arts in the amount of \$ 23,000 for 2006/07.

### **City Hall Construction Fund**

In 2003 the voters of the City approved the issuance of \$ 10 million in bonds to finance improvements to the existing City Hall. This project has been completed and the Fund is expected to be closed out in June, 2006.

### **Sewer and Water Funds**

A proposed 4.8 % sewer rate increase and no water rate increase are scheduled for July 1, 2006. The sewer rate increase is necessary to ensure that revenues are sufficient to cover increased expenses for sanitary sewer maintenance and replacement as well as the continued upgrading of the system's lift stations. Water rates will not increase for a three-year period beginning with 2005/06 as a result of an agreement to provide water to the State Prison (Blackman Township).

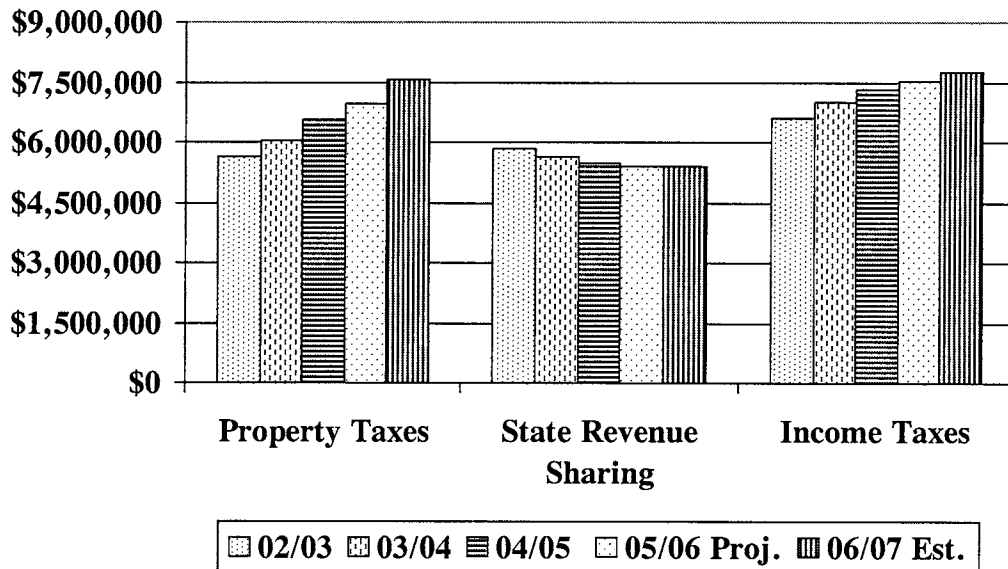
## ***REVENUES***

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- General operating property taxes are projected to increase approximately 8 % largely as a result of allowable inflationary increases (3.3 %) and real growth (1.1%) in the City's tax base. Other increases factoring in to this change include the end of the Brownfield tax capture on a large industrial parcel within the City and the expected refund of prior year taxes from another large industrial entity. No Headlee rollback is anticipated. The City's Act 345 tax levy, used to fund the Policemen's and Firemen's Pension - Act 345 Fund, will increase by \$ 290,785, or 10.36 % as a result of the increase in the actuarially computed contribution requirement. The actual Act 345 millage rate, however, will increase from 4.12 to 5.19 mills, or 25.97 % (See Intro. Section) due to the recent ruling of the Michigan Tax Tribunal which prohibiting the levy of this millage in the Kinder Morgan Renaissance Zone.

**REVENUES** (Continued)

- The State of Michigan’s Treasury Department projects revenue sharing distributions for 2006/07 to remain relatively unchanged from the current fiscal year estimates. This will mark the sixth straight fiscal year the City has experienced a decline, in real dollars, in this revenue source.
- Income taxes are expected to increase 3 % for 2006/07, which is largely based on expected inflationary cost-of-living wage increases.



**EXPENSES**

**GENERAL FUND**

**Legislative & General Government**

- A 6.4 % increase from current 05/06 projected levels, which includes wage increases of 3 % (union/non-union) as well as the continuing health insurance increases for both current departmental employees as well as retirees, which are projected to increase between 11% and 15 % over current premium levels effective 7/1/06. In addition, the costs of providing prescription drug coverage to certain general retirees previously paid for by the City’s Employee Retirement System, is now being charged to this category.
- Continuation of the recently established Administrative Hearings Bureau that will deal with certain property cleanups in a more expedited manner.
- The filling of the Computer Systems Operator/PC Technician position in the MIS Department that had been vacant most of 2005/06.
- Continuation, on a reduced basis, of community promotion allocations to the Enterprise Group and to DDA sponsored events such as “Eve on the Ave” and other seasonal events to stimulate activity in the downtown area.

***EXPENSES*** (Continued)

**Police Department**

- A 3.8 % overall increase from current projected 2005/06 expenditures.
- Elimination of the Communications Coordinator position.
- Elimination of significantly all capital outlay with the exception of the continued planned routine annual replacement of four patrol vehicles (necessary to avoid escalation of vehicle maintenance costs), an upgrade of the Department's Novell network software/server and the roof replacement on certain sections of the Police Station Building.
- Reduction or elimination in all police grant programs; the NFBP, STEP and MCOLES grants are eliminated and reductions from current fiscal year levels are expected in the other grant activities in 2006/07.
- A negotiated increase in the amount Jackson Public Schools contributes toward the three officers in the Youth Services Activity - from \$ 85,000 currently to \$ 110,000 in 2006/07. These officers provide liaison to the community and are placed at Jackson High School, Parkside Middle School and the Tomlinson/Amy Firth Alternative Schools.

**Fire Department**

- A 5.9 % increase from current projected 2005/06 expenditures.
- The continued vacancy of the Deputy Fire Chief position in the Fire Administration Activity and the vacancy of the Firefighter Inspector position in Fire Prevention Activity.
- Needed building maintenance including parking lot repairs at Station 2, continued remediation of UST site and roof replacement at Station 3.
- Inclusion of the first of three payments for the purchase of a Fire Training vehicle.
- Funds for the promotional testing relating to a captain's position expected to be vacated due to retirement.

**Other Public Safety**

- Increase in the City's contribution to the Police and Fire Pension (old plan) from the current \$ 806,276 to \$ 934,667, based on the City's Actuary recommendation.
- Includes continued contribution to the County for the City's one-half share of the joint Emergency Measures Office.

**Public Works/Engineering**

- Continuation of funding for assistance provided to New Year's Eve Fireworks and Downtown Christmas Decorations. Funding for the annual Cleanup Day event is not included in the 2006/07 budget, nor is the previous funding for Summerfest which has been replaced by the Grand Prix event to be held at the County's Cascades Park.
- Third year funding of the Upper Grand River Illicit Discharge Project, a joint project between the City and other municipalities within the County, to pursue a State permit required to legally discharge storm water into the Grand River.
- Storm Sewer Replacement (\$ 20,000) in conjunction with the planned street construction on Wildwood from West to Steward and funds for the Cortland separation project (\$ 34,000).
- Continued restoration of the leaf pickup program to two rounds... the 2004/05 budget was initially reduced back to one round and the second round was later restored in mid fiscal year.

***EXPENSES*** (Continued)**Recreation and Culture**

- Overall 4.5 % increase in proposed 2006/07 expenditures over current year projections for activities under the Parks, Recreation and Grounds Department.
- Inclusion of the first of three payments for the purchase two pickups and one dump truck as well as the final payment on a dump truck purchased made in 2004/05.
- Includes the sixth full year of operation of the compost facility within the Forestry budget located at the Wastewater Treatment Plant site, which allows for on-site composting and subsequent utilization of the compost material.
- Tentative CDBG funding for the continuation of the King Center Summer Program in the amount of \$ 30,000.
- The reclassification of the Jackson Public Schools Recreation Millage Program from an activity within the General Fund (101-694) to a separate fund (# 297) to better facilitate the reporting of the carryover of millage funds dedicated to designated recreation programs.
- Funding for full-year staffing of the Human Relations Commission by the Assistant City Manager/Operations position (one-half of his salary and fringe costs are charged).

**Contributions to Other Funds**

- A total of \$ 350,000 is proposed to be transferred to the Local Street Fund from proceeds received from an approved Urban Cooperation Agreement with Blackman Township in 2004/05. These funds are earmarked for street construction but will also serve to free up other street funds for additional maintenance needs. The remaining funds of \$ 350,000 from this agreement, which were also earmarked for Street purposes, are being retained by the General Fund and will be replaced by Public Improvement funds in the subsequent 2007/08 budget.
- Continued operating subsidy to the Sharp Park Operating Fund (\$ 40,000) to offset maintenance costs in the park area not covered by golf course revenues.
- Continuation of an annual transfer (\$ 260,000) to the Building Department Fund #249 to finance the operations of the Building Inspection Department not covered by Department generated revenues i.e... permits, fees, etc...
- Reduction of the operating subsidy – from \$ 37,800 to \$ 25,000 - for the Downtown Development Authority which had funded events coordination for the downtown area.
- Transfer of rentals received from the lease of property for cell tower transmission to the Capital Projects Fund (# 401) for designated expenditures related to public arts.
- Payment to the Parking Assessment Fund for the exempt portion of the parking assessment rolls related to meterless parking assessments.

**MAJOR STREET FUND**

The Major Street Fund budget will provide for street and bridge construction (including State Highway Construction) totaling over \$ 4 million in 2006/07. Significant projects included in the budget are Fourth: Jackson and Cortland Streetscape, Wildwood: Daniel to Steward, Wisner: North to Argyle, Elm: Homewild to North and reconstruction of the Denton Street Bridge.

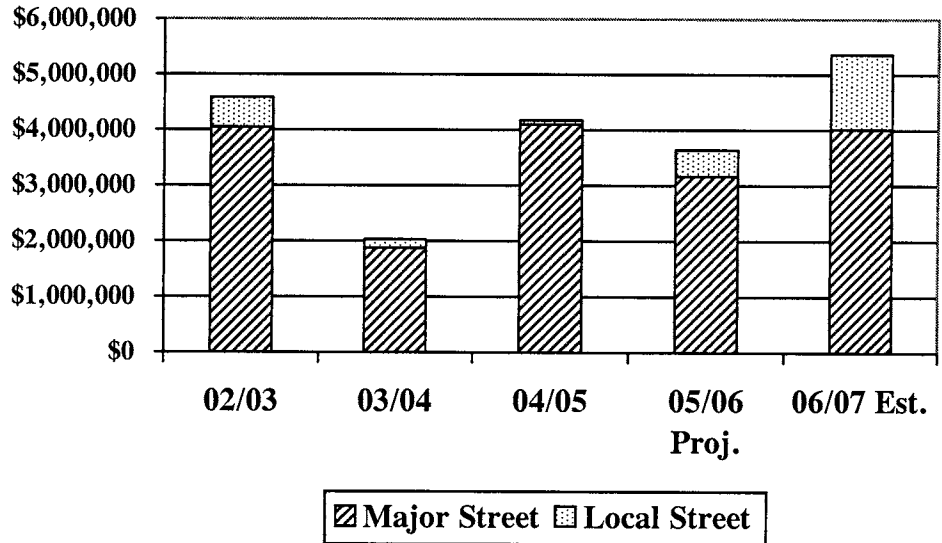
Continued emphasis is also being placed on street maintenance. Street, bridge and trunkline maintenance expenditures are projected to approximate \$ 975,000 for 2006/07, a 17 % increase over current budgeted amounts.

**LOCAL STREET FUND**

Street construction expenditures will include only one large project - Milwaukee: Euclid to Morrell (\$ 776,000) and one smaller street project – Union: West to Sixth (\$ 179,091) of any significance. Maintenance expenditures, as in the Major Street Fund, will continue to be emphasized with proposed spending amounts estimated at nearly \$ 711,951, a 3 % increase over current budget levels.

***EXPENSES (Continued)***

A graphical summary of Major Street and Local Street expenditures for construction since fiscal year 2002/03 is as follows:



**PUBLIC IMPROVEMENT FUND**

As indicated previously (see *Fund Overview* section), the Public Improvement Fund historically provides funding for the traditional capital expenditures – sidewalk construction, 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 \$ 290,000 to provide funding for various capital improvement projects (see page 184 in the Capital Project Funds section for listing). The most significant project funded with this transfer is the Parking Lot and Court Improvements at the King Center.

Also proposed for fiscal year 2006/07 is a transfer in the amount of \$ 780,724 to the Major Street Fund. This transfer will be used to provide funding for the Jackson/Cortland Streetscape, the Clinton: Lansing to Monroe Street Project and the Denton and Mechanic Street Bridge Projects.

**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 Parking Lot and Court Improvements at the King Center (\$ 140,000) comprises the single largest capital project and is approximately one-third of the total Capital Projects Fund proposed budget for 2006/07. A summary of this and other smaller projects for 2006/07 as well as the current year projects can be seen on page 184.

### SEWER FUND

A 4.8 % sewer rate increase is tentatively scheduled for 2006/07. As previously indicated, this increase is necessary to ensure that revenues are sufficient to cover increased expenses for sanitary sewer maintenance and replacement as well as the continued upgrading of the system's lift stations.

Proposed # 405 Sanitary Sewer Replacement Fund projects will approximate \$ 654,000 in fiscal year 2006/07. Details for these specific projects can be found on page 195. Two of the larger projects are the completion of Michigan: West to First (\$ 194,000), which involves the lining of an existing brick sewer, and Blackstone: Ganson to Montgomery (\$ 124,000). In addition, the completion of the permanent installation of a sewer flow monitor (\$ 96,000) is scheduled.

New construction for fiscal year 2006/07, reflected in # 406 Wastewater Equipment Replacement Fund, will include a \$ 2.5 million secondary pipe replacement project including service water replacement, electric switchgear and power lines. The secondary pipe replacement project is the carryover of a project that was previously budgeted for in 2005/06. These projects will be financed from existing reserves and will not require the sale of revenue bonds.

Lastly, the replacement of a 1978 Case Loader and 1996 Pickup are proposed at a total cost estimated at \$ 230,000.

### WATER FUND

As indicated previously, there will be no water rate increases for the next two fiscal years as a result of a contractual agreement with the State Prison located in Blackman Township. Water service to the Prison is expected to begin in September of 2006.

The Water Department continues its replacement of lead water services and obsolete water mains with the estimated amount for fiscal year 2007 totaling \$ 548,000. A listing of the streets that are proposed for water main replacements can be found on page 188.

Other major capital improvements scheduled for 2006/07 include fencing (\$ 125,000) and construction of a pole barn (\$ 80,000) and remote cameras (\$ 30,000) at the Water Treatment Plant and the continued replacement of obsolete water meters at a cost of \$ 96,100. Vehicle replacement includes a new 10 yard dump truck (\$ 105,000), a used backhoe (\$20,000) and new pickup truck (\$ 18,000).

### 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,



William R. Ross  
City Manager

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Budget Summary**

	Projected Beginning Balance	Revenues	Expenditures	Projected Ending Balance
<b>General Fund</b>	\$ 2,856,774	\$ 23,946,519	\$ 25,434,580	\$ 1,368,713
<b>Special Revenue Funds:</b>				
Major Street	565,984	6,107,768	6,592,547	81,205
Local Street	41,461	2,293,207	2,324,353	10,315
Ella Sharp Park Operating	2,547	729,000	728,989	2,558
Land Acquisition	8,004	0	5,000	3,004
Housing Initiative Fund	23,480	130,500	37,785	116,195
Public Improvement	726,857	1,168,000	1,498,966	395,891
Building Department	891	643,500	643,696	695
Budget Stabilization	1,603,500	50,000	50,000	1,603,500
Drug Law Enforcement	4,510	33,400	26,934	10,976
LAWNET Grant	1,143	33,994	33,994	1,143
Waterfront Redevelopment Grant	0	300,000	300,000	0
Brownfield Assessment Grant	0	200,000	200,000	0
Recreation Activity	56,669	321,000	327,741	49,928
JPS Recreation Millage Program	26,196	233,929	233,929	26,196
	<b>3,061,242</b>	<b>12,244,298</b>	<b>13,003,934</b>	<b>2,301,606</b>
<b>Debt Service Funds:</b>				
1998 Michigan Transportation Fund Bond	57	128,717	128,717	57
Michigan ULA Loan	0	144,000	144,000	0
2003 Michigan Transportation Fund Bond	0	150,575	150,575	0
City Hall	18,860	564,699	564,699	18,860
Building Authority	3,351	127,654	127,654	3,351
2001 DDA TIF	9,967	885,000	891,945	3,022
2002 BRA TIF	4,828	980,000	980,720	4,108
	<b>37,063</b>	<b>2,980,645</b>	<b>2,988,310</b>	<b>29,398</b>
<b>Capital Projects Funds:</b>				
Capital Projects Fund	7,351	448,000	448,000	7,351
Water Equipment & Replacement	957,100	1,820,000	1,424,801	1,352,299
Sanitary Sewer Maintenance	0	477,102	477,102	0
Sanitary Sewer Replacement	957,176	671,000	654,400	973,776
Wastewater Equipment Replacement	3,404,827	507,800	2,860,000	1,052,627
Brownfield Redevelopment Authority	2,214,003	1,324,842	1,178,716	2,360,129
Downtown Development Authority Project	1,380,619	899,000	159,460	2,120,159
	<b>8,921,076</b>	<b>6,147,744</b>	<b>7,202,479</b>	<b>7,866,341</b>
<b>Enterprise Funds:</b>				
Sharp Park Golf Practice Center	(8,234)	87,900	76,387	3,279
Auto Parking System	83,070	104,678	122,778	64,970
Parking Assessment	221,710	148,869	188,355	182,224
Sewer	2,286,018	4,960,000	5,642,459	1,603,559
Water	2,072,438	6,943,915	7,027,476	1,988,877
Parking Deck Fund	476,503	257,000	168,706	564,797
	<b>5,131,505</b>	<b>12,502,362</b>	<b>13,226,161</b>	<b>4,407,706</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Budget Summary**

	Projected Beginning Balance	Revenues	Expenditures	Projected Ending Balance
<b>Internal Service Funds:</b>				
Public Works Administration	198,936	687,167	679,167	206,936
Engineering Administration	137,705	410,549	425,542	122,712
Motor Pool & Garage	986,001	1,123,888	1,563,649	546,240
Data Processing Equipment Fund	0	5,749	5,749	0
Workers' Compensation	1,572,844	334,000	208,000	1,698,844
	<b>2,895,486</b>	<b>2,561,353</b>	<b>2,882,107</b>	<b>2,574,732</b>
<b>Trust &amp; Agency Funds:</b>				
County & School Tax Collection	0	110,000	110,000	0
Cemetery Perpetual Maintenance	1,588,181	115,000	80,000	1,623,181
Ella W. Sharp Park Endowment	1,099,175	48,000	48,000	1,099,175
Employees Retirement System	30,726,204	3,208,725	1,740,000	32,194,929
Policemen's & Firemen's Pension	6,532,926	1,809,667	1,310,000	7,032,593
Policemen's & Firemen's Pension - Act 345	29,533,218	6,448,776	3,200,000	32,781,994
Public Employee Health Care Fund	252,592	7,500	10,000	250,092
	<b>69,732,296</b>	<b>11,747,668</b>	<b>6,498,000</b>	<b>74,981,964</b>
<b>Special Assessment Funds:</b>				
Special Assessment	(827,227)	663,799	663,799	(827,227)
	<b>(827,227)</b>	<b>663,799</b>	<b>663,799</b>	<b>(827,227)</b>
<b>GRAND TOTAL</b>	<b>\$ 91,808,215</b>	<b>\$ 72,794,388</b>	<b>\$ 71,899,370</b>	<b>\$ 92,703,233</b>

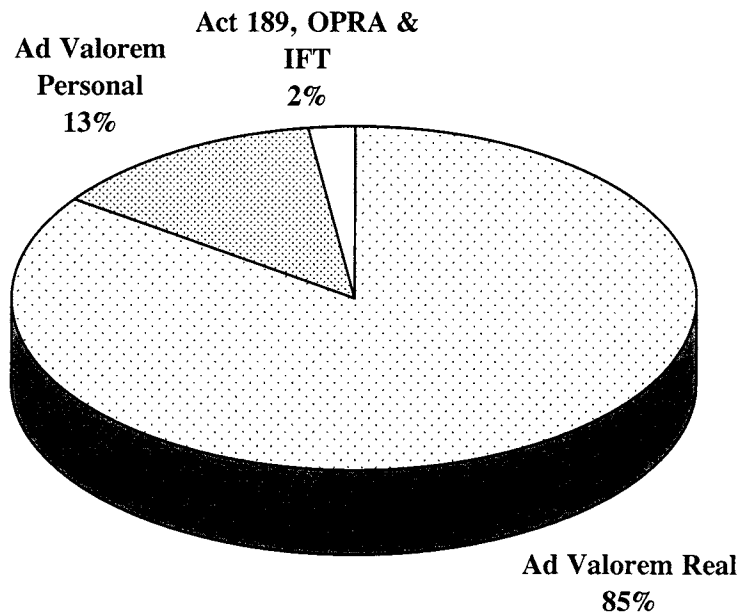
***NOTE:** Balances shown are fund balances except for Enterprise and Internal Service Funds, which are working capital balances.*

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Computation of Tentative 2006 City Tax Base**

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<b>Ad Valorem Taxable Value :</b>		
Real Property	\$ 656,972,298	
Personal Property	<u>85,010,000</u>	\$ 741,982,298
<b>Less: Renaissance Zone Exemptions (1)</b>		<u>(109,287,148)</u>
<b>Net Ad Valorem Taxable Value:</b>		632,695,150
<b>Act 189, P.A. 1953</b>		197,661
<b>Obsolete Property Rehabilitation Act (O.P.R.A.)</b>		115,350
<b>Industrial Facilities Tax - New</b>	24,944,152	
	<u>50%</u>	12,472,076
<b>Industrial Facilities Tax - Rehabilitation</b>		<u>909,550</u>
<b>Total Tentative 2006 City Tax Base</b>		<u><u>\$ 646,389,787</u></u>

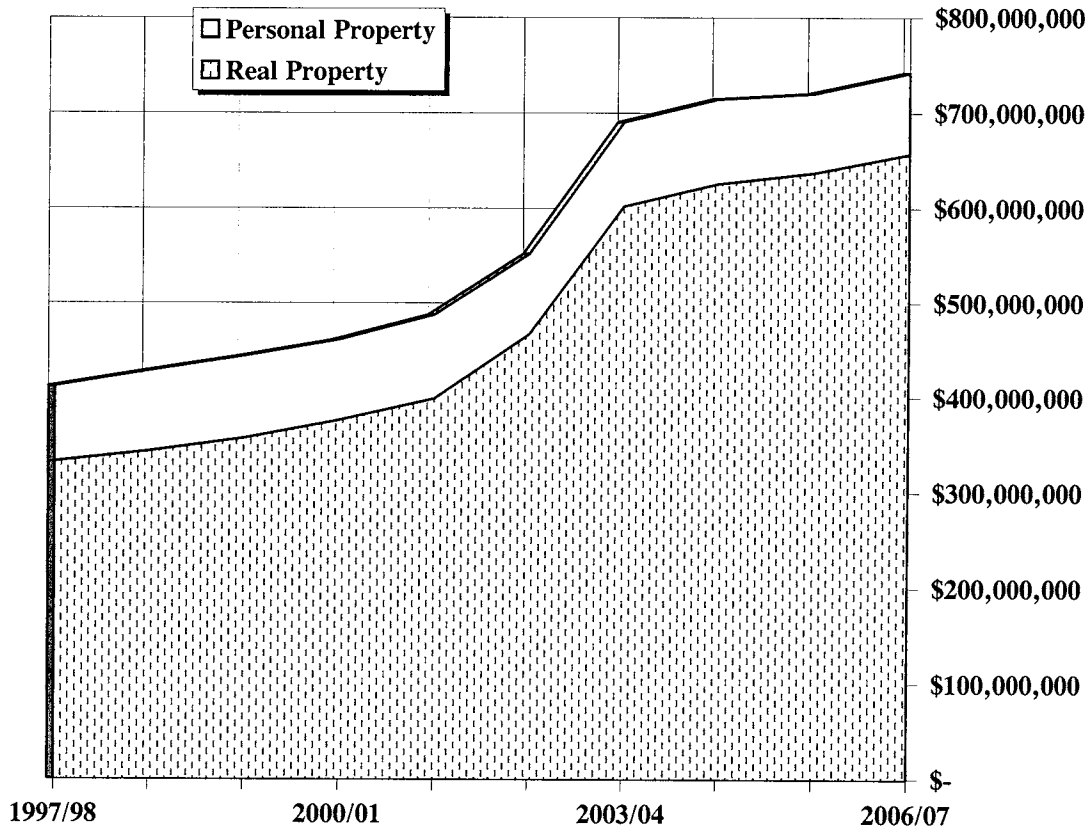
(1) Renaissance Zone Property are exempt from all millages except bonded indebtedness and Act 345 Pension.



**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Ad Valorem Taxable Values**  
**Ten Year Trends**

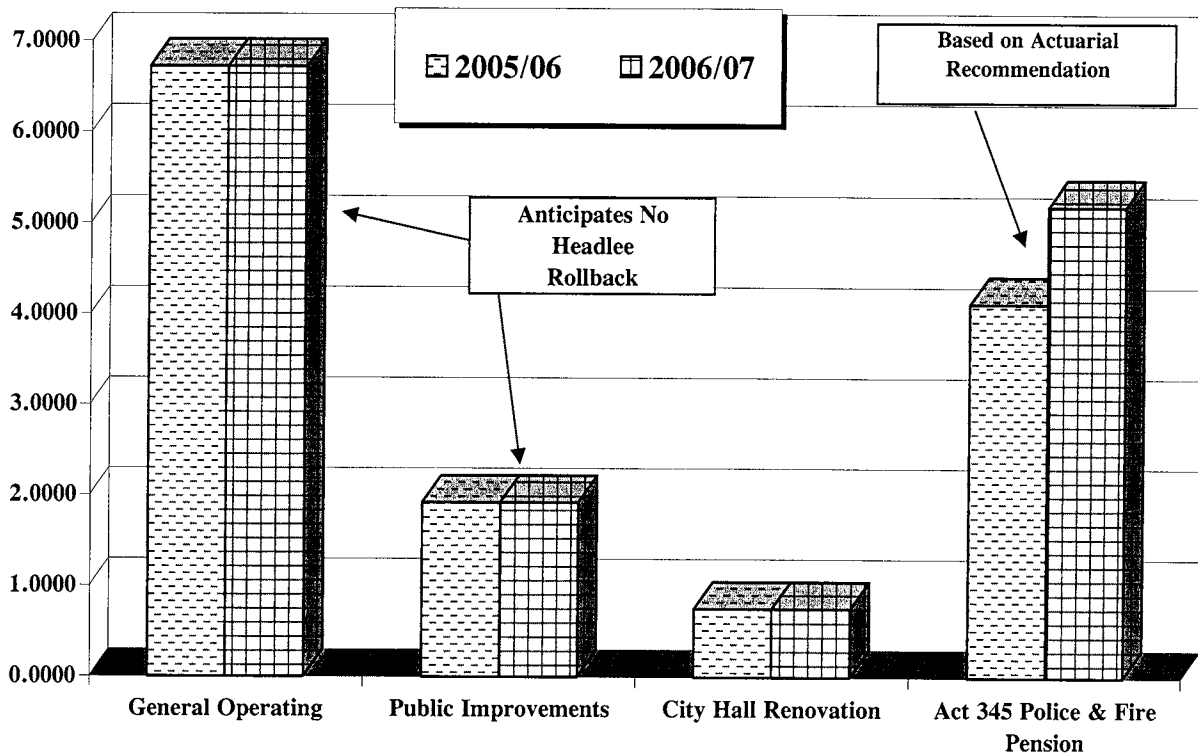
<b>Fiscal Year</b>	<b>Real Property</b>	<b>Personal Property</b>	<b>Total (1)</b>	<b>% Change</b>
1997/98	\$ 332,955,363	\$ 79,260,800	\$ 412,216,163	2.78%
1998/99	343,766,378	84,753,350	428,519,728	3.96%
1999/00	357,347,086	86,495,400	443,842,486	3.58%
2000/01	376,378,616	84,795,600	461,174,216	3.90%
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%

(1) Above Ad Valorem assessments include those properties located within Renaissance Zones and which are currently subject only to millage levied for bonded indebtedness and Act 345 Pension.



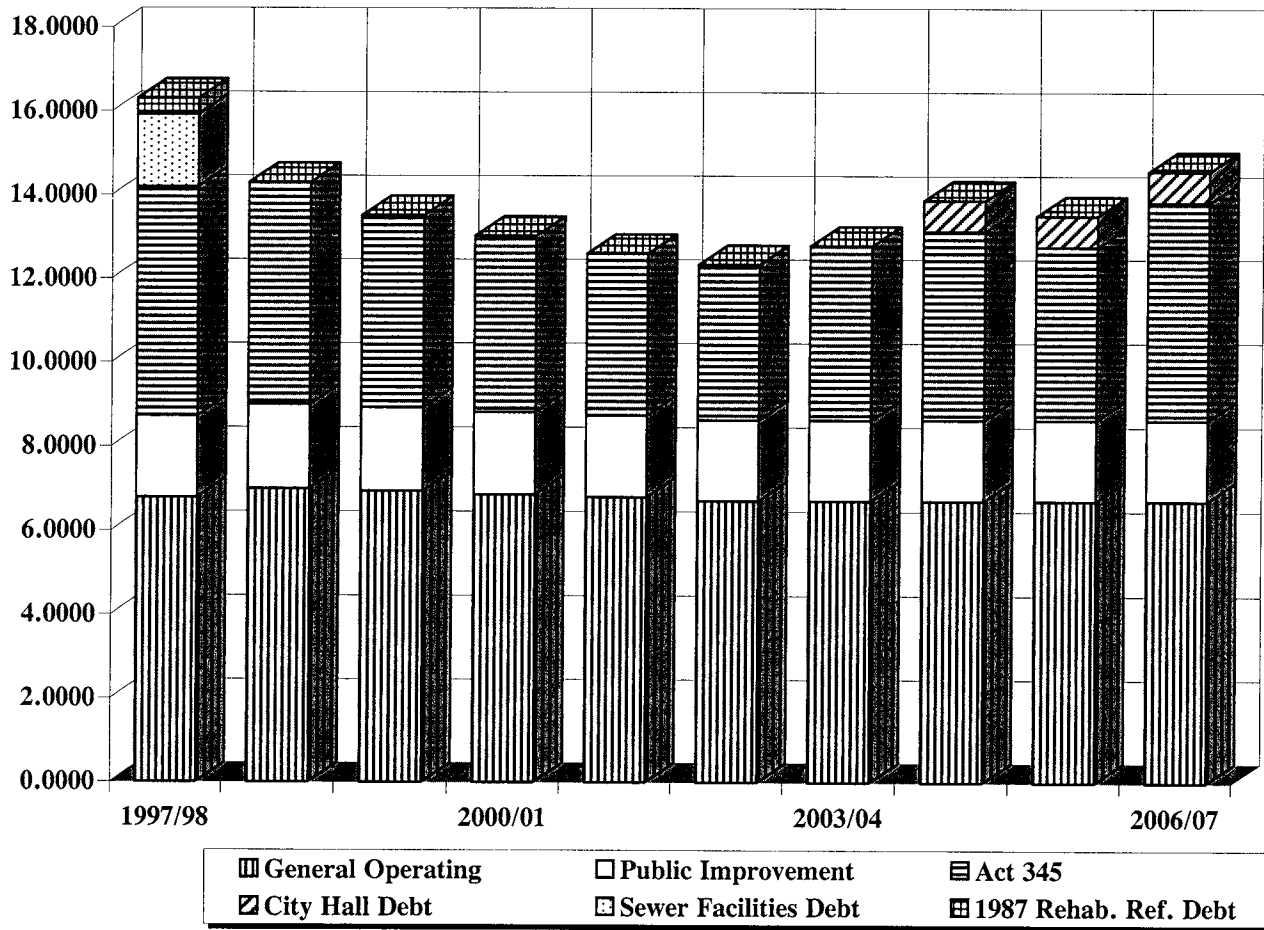
**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Comparison of Millage Rates**  
**For Fiscal Year 2005/06 and 2006/07**

<u>Purpose of Millage</u>	<u>Millage Rates</u>		<u>Change</u>	
	<u>2005/06</u>	<u>2006/07</u>	<u>Mills</u>	<u>Percent</u>
General Operating	6.7192	6.7192	+ 0.0000	0.00%
Public Improvements	1.9197	1.9197	+ 0.0000	0.00%
City Hall Debt	0.7500	0.7500	+ 0.0000	0.00%
Act 345 Police & Fire Pension	4.1200	5.1900	+ 1.0700	25.97%
<b>Total City Millage</b>	<b>13.5089</b>	<b>14.5789</b>	<b>+ 1.0700</b>	<b>7.92%</b>



**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**City Millage Rates**  
**Ten Year Trends**

Fiscal Year	General Operating	Public Improvements	Act 345 Police & Fire Pension	City Hall Debt	Sewer Facilities Debt	1987 Rehab. Ref. Debt
1997/98	6.7900	1.9400	5.4670	-	1.7270	0.3830
1998/99	7.0000	2.0000	5.3000	-	-	-
1999/00	6.9482	1.9852	4.5800	-	-	-
2000/01	6.8620	1.9606	4.2000	-	-	-
2001/02	6.8057	1.9445	3.8500	-	-	-
2002/03	6.7192	1.9197	3.7000	-	-	-
2003/04	6.7192	1.9197	4.1500	-	-	-
2004/05	6.7192	1.9197	4.5000	0.7400	-	-
2005/06	6.7192	1.9197	4.1200	0.7500	-	-
2006/07	6.7192	1.9197	5.1900	0.7500	-	-





# Budget Resolutions

# ANNUAL BUDGET RESOLUTION

**BY THE CITY COUNCIL:**

**WHEREAS**, prior to the first regular council meeting in May, the City Manager has submitted to the City Council an estimate of the revenues and expenditures of the City of Jackson for the period from July 1, 2006, through June 30, 2007, 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, 2006 to June 30, 2007, 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 2005/06 budget be amended to those amounts reflected in the 2005/06 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 \$ 741,982,298.

**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, tax exempt property qualified under Act 189 of 1953 and property qualified under the Obsolete Property Rehabilitation Act (O.P.R.A.) in the City of Jackson, which is estimated to be \$ 13,694,637.

<b>General Operating</b>	<b>6.7192 mills</b>
<b>Public Improvements</b>	<b>1.9197 mills</b>
<b>City Hall Debt</b>	<b>.7500 mills</b>
<b>State Act 345 Police and Fire Pension</b>	<b><u>5.1900 mills</u></b>
	<b><u>14.5789 mills</u></b>

\*\*\*\*\*

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 23<sup>rd</sup> day of May, 2006.

**IN WITNESS WHEREOF**, I have hereunto affixed my signature and the Seal of the City of Jackson, Michigan, on this 24<sup>th</sup> day of May, 2006.

 City Clerk

**Attachment A**  
**Revenue Summary for Fiscal Year 2006/07**

Fund	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>101 General Fund:</b>							
Property Taxes	5,621,528	6,023,451	6,543,351	6,884,991	6,951,491	7,561,776	7,561,776
Income Taxes	6,602,493	6,984,060	7,300,012	7,675,000	7,520,000	7,745,000	7,745,000
Licenses And Permits	218,273	216,538	254,973	253,850	256,025	259,050	259,050
Federal Grants	157,457	91,973	66,892	10,890	193,334	56,843	56,843
State Grants	25,981	55,372	34,015	273,223	299,072	14,885	14,885
State Revenue Sharing	5,849,157	5,622,229	5,481,002	5,483,085	5,419,000	5,419,000	5,419,000
Charges For Services	1,425,226	1,451,994	1,349,298	1,673,544	1,442,579	1,512,004	1,512,004
Fines And Forfeits	250,233	264,746	265,543	295,454	229,949	241,000	241,000
Investment Income	90,806	73,972	105,190	110,000	185,000	185,000	185,000
Contributions From Other Funds	214,393	271,834	207,452	458,758	656,615	340,000	340,000
Miscellaneous	281,509	402,970	1,391,594	435,732	754,091	611,961	611,961
	<u>20,737,056</u>	<u>21,459,139</u>	<u>22,999,322</u>	<u>23,554,527</u>	<u>23,907,156</u>	<u>23,946,519</u>	<u>23,946,519</u>
<b>202 Major Street:</b>							
Federal & State Grants	2,532,180	700,113	2,623,115	1,980,812	2,180,999	2,359,151	2,359,151
State Gas & Weight Tax	1,932,790	2,078,020	1,995,245	2,014,626	2,027,693	2,078,311	2,078,311
State Trunkline Maintenance	253,426	185,710	200,848	184,269	212,463	212,463	212,463
Interest	3,375	(1,954)	400	0	6,000	6,000	6,000
Miscellaneous	77,090	214,936	187,923	161,737	145,303	149,274	149,274
Contributions From Other Funds	1,141,976	1,005,980	1,387,522	914,881	417,287	1,302,569	1,302,569
	<u>5,940,837</u>	<u>4,182,805</u>	<u>6,395,053</u>	<u>5,256,325</u>	<u>4,989,745</u>	<u>6,107,768</u>	<u>6,107,768</u>
<b>203 Local Street:</b>							
Federal & State Grants	0	0	0	0	0	0	0
State Gas & Weight Tax	581,878	629,040	609,745	635,112	619,282	634,741	634,741
Interest	1,101	450	656	0	1,016	1,000	1,000
Miscellaneous	2,574	15,024	0	0	0	0	0
Contributions From Other Funds	680,726	291,425	200,811	673,000	585,436	1,657,466	1,657,466
	<u>1,266,279</u>	<u>935,939</u>	<u>811,212</u>	<u>1,308,112</u>	<u>1,205,734</u>	<u>2,293,207</u>	<u>2,293,207</u>
<b>208 Ella W. Sharp Park Operating:</b>							
Charges For Goods & Services	671,502	650,278	628,862	806,000	719,300	751,000	751,000
Interest	0	10,055	0	0	0	0	0
Contributions From Other Funds	6,000	18,500	60,000	0	40,000	40,000	40,000
Miscellaneous	437,324	445,463	489,112	553,500	500,800	538,500	538,500
	<u>1,114,826</u>	<u>1,124,296</u>	<u>1,177,974</u>	<u>1,359,500</u>	<u>1,260,100</u>	<u>1,329,500</u>	<u>1,329,500</u>
<b>210 Land Acquisition Fund:</b>							
Charges For Services-Sales	0	370,000	0	0	0	0	0
Interest	40,783	0	100	0	11,000	0	0
Contributions From Other Funds	0	150,000	0	0	140,000	0	0
Loan Proceeds	0	0	0	0	0	0	0
	<u>40,783</u>	<u>520,000</u>	<u>100</u>	<u>0</u>	<u>151,000</u>	<u>0</u>	<u>0</u>
<b>211 Housing Initiative Fund:</b>							
Charges For Services-Sales	100,000	150,000	0	0	0	0	0
Miscellaneous	10,000	0	1,000	0	0	0	0
Interest	0	73,481	54,270	48,000	12,780	130,500	130,500
Contributions From Other Funds	54,376	50,000	70,000	0	0	0	0
	<u>164,376</u>	<u>273,481</u>	<u>125,270</u>	<u>48,000</u>	<u>12,780</u>	<u>130,500</u>	<u>130,500</u>

**Attachment A**  
**Revenue Summary for Fiscal Year 2006/07**

Fund	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>245 Public Improvement:</b>							
Property Taxes	985,300	1,017,951	1,064,932	1,071,500	1,100,000	1,136,000	1,136,000
Interest	11,926	9,813	24,098	15,000	25,000	25,000	25,000
	<u>997,226</u>	<u>1,027,764</u>	<u>1,089,030</u>	<u>1,086,500</u>	<u>1,125,000</u>	<u>1,161,000</u>	<u>1,161,000</u>
<b>249 Building Department:</b>							
Licenses, Permits & Fees	245,513	278,050	311,200	230,000	274,300	274,000	274,000
Charges For Services-Other	74,615	46,124	77,714	126,300	109,500	97,500	97,500
Interest	13,355	2,631	2,797	0	7,000	2,000	2,000
Miscellaneous	5,470	7,902	11,300	5,000	10,000	10,000	10,000
Contributions From Other Funds	225,000	70,000	175,000	226,705	220,000	260,000	260,000
	<u>563,953</u>	<u>404,707</u>	<u>578,011</u>	<u>588,005</u>	<u>620,800</u>	<u>643,500</u>	<u>643,500</u>
<b>257 Budget Stabilization:</b>							
Interest	11,343	7,253	11,158	48,000	48,000	50,000	50,000
Contributions From Other Funds	0	0	1,000,000	0	0	0	0
	<u>11,343</u>	<u>7,253</u>	<u>1,011,158</u>	<u>48,000</u>	<u>48,000</u>	<u>50,000</u>	<u>50,000</u>
<b>265 Drug Law Enforcement:</b>							
Charges For Goods & Services	2,251	2,881	923	2,000	33,168	3,000	3,000
Interest	1,404	751	514	526	375	400	400
Miscellaneous	27,921	64,335	27,536	20,000	35,978	30,000	30,000
	<u>31,576</u>	<u>67,967</u>	<u>28,973</u>	<u>22,526</u>	<u>69,521</u>	<u>33,400</u>	<u>33,400</u>
<b>267 Local Law Enf. Block Grant:</b>							
Federal Grants	66,115	74,606	63,030	46,186	28,808	0	0
Interest	2,060	1,368	1,582	0	(34)	0	0
Contributions From Other Funds	8,325	7,003	3,675	0	0	0	0
Miscellaneous	0	1,410	0	0	0	0	0
	<u>76,500</u>	<u>84,387</u>	<u>68,287</u>	<u>46,186</u>	<u>28,774</u>	<u>0</u>	<u>0</u>
<b>268 Byrne JAG Grant:</b>							
Federal Grants	0	0	0	0	66,896	0	0
Interest	0	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>66,896</u>	<u>0</u>	<u>0</u>
<b>270 LAWNET Grant:</b>							
Federal Grants	24,627	32,352	55,404	13,880	57,693	15,051	15,051
Interest	85	80	37	0	2	0	0
Contributions From Other Funds	29,282	29,500	65,123	18,155	60,426	18,943	18,943
Miscellaneous	0	1,540	0	0	0	0	0
	<u>53,994</u>	<u>63,472</u>	<u>120,564</u>	<u>32,035</u>	<u>118,121</u>	<u>33,994</u>	<u>33,994</u>
<b>294 Brownfield Assessment Grant:</b>							
Federal Grants	0	0	4,423	200,000	195,570	0	0
Interest	0	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>4,423</u>	<u>200,000</u>	<u>195,570</u>	<u>0</u>	<u>0</u>
<b>296 Recreation Activity:</b>							
Charges For Goods & Services	322,129	318,680	291,201	328,000	323,000	320,000	320,000
Interest	972	668	1,504	1,000	1,000	1,000	1,000
Miscellaneous	0	4,135	0	0	0	0	0
	<u>323,101</u>	<u>323,483</u>	<u>292,705</u>	<u>329,000</u>	<u>324,000</u>	<u>321,000</u>	<u>321,000</u>

**Attachment A**  
**Revenue Summary for Fiscal Year 2006/07**

Fund	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>297 JPS Recreation Millage Program:</b>							
Contribution From JPS	0	0	0	0	228,136	233,929	233,929
Interest	0	0	0	0	0	0	0
Contributions From Other Funds	0	0	0	0	36,196	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>264,332</u>	<u>233,929</u>	<u>233,929</u>
<b>320 1998 MTF Bond Debt Service:</b>							
Contributions From Other Funds	127,755	123,505	123,841	124,000	124,000	128,717	128,717
	<u>127,755</u>	<u>123,505</u>	<u>123,841</u>	<u>124,000</u>	<u>124,000</u>	<u>128,717</u>	<u>128,717</u>
<b>323 MULA Loan Debt Service:</b>							
Contributions From Other Funds	0	84,000	144,000	144,000	144,000	144,000	144,000
	<u>0</u>	<u>84,000</u>	<u>144,000</u>	<u>144,000</u>	<u>144,000</u>	<u>144,000</u>	<u>144,000</u>
<b>324 MTF Bond Debt Service:</b>							
Contributions From Other Funds	0	42,891	154,975	152,775	152,775	150,575	150,575
	<u>0</u>	<u>42,891</u>	<u>154,975</u>	<u>152,775</u>	<u>152,775</u>	<u>150,575</u>	<u>150,575</u>
<b>365 City Hall Debt Service:</b>							
Property Taxes	0	0	538,828	548,000	548,000	564,000	564,000
Interest	0	11	2,661	500	500	699	699
Bond Proceeds-Capitalized Int.	0	102,798	2,167	0	0	0	0
	<u>0</u>	<u>102,809</u>	<u>543,656</u>	<u>548,500</u>	<u>548,500</u>	<u>564,699</u>	<u>564,699</u>
<b>368 Building Authority Debt Service:</b>							
Charges For Goods & Services	216,093	217,578	219,584	126,514	126,514	127,654	127,654
	<u>216,093</u>	<u>217,578</u>	<u>219,584</u>	<u>126,514</u>	<u>126,514</u>	<u>127,654</u>	<u>127,654</u>
<b>395 2001 DDA TIF Debt Service:</b>							
Interest	7,485	245	9,753	0	0	0	0
Contributions From Other Funds	0	1,000,000	337,099	815,000	815,000	885,000	885,000
	<u>7,485</u>	<u>1,000,245</u>	<u>346,852</u>	<u>815,000</u>	<u>815,000</u>	<u>885,000</u>	<u>885,000</u>
<b>398 2002 BRA TIF Debt Service:</b>							
Interest	39,597	6,267	5,742	0	0	0	0
Contributions From Other Funds	0	815,105	71,987	956,220	956,220	980,000	980,000
	<u>39,597</u>	<u>821,372</u>	<u>77,729</u>	<u>956,220</u>	<u>956,220</u>	<u>980,000</u>	<u>980,000</u>
<b>401 Capital Projects:</b>							
Interest	2,704	0	7	0	0	0	0
Miscellaneous	712,515	28,100	11,000	564	35,912	0	0
Contributions From Other Funds	235,255	321,358	219,472	322,436	548,713	448,000	448,000
	<u>950,474</u>	<u>349,458</u>	<u>230,479</u>	<u>323,000</u>	<u>584,625</u>	<u>448,000</u>	<u>448,000</u>
<b>402 Water Equipment &amp; Replacement:</b>							
Interest	33,460	12,341	23,168	15,000	25,000	20,000	20,000
Contributions From Other Funds	1,000,000	1,600,000	1,700,000	2,300,000	2,300,000	1,800,000	1,800,000
	<u>1,033,460</u>	<u>1,612,341</u>	<u>1,723,168</u>	<u>2,315,000</u>	<u>2,325,000</u>	<u>1,820,000</u>	<u>1,820,000</u>
<b>404 Sanitary Sewer Maintenance:</b>							
Interest	0	7	87	0	76	0	0
Contributions From Other Funds	386,373	374,400	392,151	439,074	430,798	477,102	477,102
	<u>386,373</u>	<u>374,407</u>	<u>392,238</u>	<u>439,074</u>	<u>430,874</u>	<u>477,102</u>	<u>477,102</u>

**Attachment A**  
**Revenue Summary for Fiscal Year 2006/07**

Fund	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>405 Sanitary Sewer Replacement:</b>							
Interest	12,795	9,191	17,990	15,000	22,000	23,000	23,000
Miscellaneous	0	0	6,449	0	0	0	0
Contributions From Other Funds	600,000	600,000	600,000	648,000	648,000	648,000	648,000
	<u>612,795</u>	<u>609,191</u>	<u>624,439</u>	<u>663,000</u>	<u>670,000</u>	<u>671,000</u>	<u>671,000</u>
<b>406 Wastewater Equipment Replacement:</b>							
Interest	45,133	31,638	56,273	62,000	80,000	85,000	85,000
Contributions From Other Funds	386,858	386,858	386,858	422,800	422,800	422,800	422,800
	<u>431,991</u>	<u>418,496</u>	<u>443,131</u>	<u>484,800</u>	<u>502,800</u>	<u>507,800</u>	<u>507,800</u>
<b>465 City Hall Construction:</b>							
Contribution from County	0	0	0	0	23,442	0	0
Interest	0	71,908	98,184	0	22,000	0	0
Bond Proceeds	0	9,741,671	0	0	0	0	0
	<u>0</u>	<u>9,813,579</u>	<u>98,184</u>	<u>0</u>	<u>45,442</u>	<u>0</u>	<u>0</u>
<b>494 Brownfield Redevelopment Authority:</b>							
Property Taxes	203,514	1,171,331	1,334,953	1,317,848	1,354,046	1,284,842	1,284,842
Charges For Goods & Services	0	0	0	0	0	0	0
Interest	441	3,553	18,208	10,000	35,000	40,000	40,000
	<u>203,955</u>	<u>1,174,884</u>	<u>1,353,161</u>	<u>1,327,848</u>	<u>1,389,046</u>	<u>1,324,842</u>	<u>1,324,842</u>
<b>496 Downtown Development Authority Project:</b>							
Property Taxes	250,603	847,306	869,006	825,000	851,000	850,000	850,000
Interest	4,624	5,460	15,556	15,000	35,000	40,000	40,000
Miscellaneous	0	0	9,000	9,000	9,000	9,000	9,000
	<u>255,227</u>	<u>852,766</u>	<u>893,562</u>	<u>849,000</u>	<u>895,000</u>	<u>899,000</u>	<u>899,000</u>
<b>583 Ella W. Sharp Park Golf Practice Center:</b>							
Charges For Goods & Services	53,770	59,179	47,841	74,000	54,600	87,800	87,800
Interest	252	119	136	0	100	100	100
Miscellaneous	0	1,240	0	0	0	0	0
Contributions From Other Funds	0	225	779	1,100	150	0	0
	<u>54,022</u>	<u>60,763</u>	<u>48,756</u>	<u>75,100</u>	<u>54,850</u>	<u>87,900</u>	<u>87,900</u>
<b>585 Auto Parking System:</b>							
Charges For Goods & Services	37,904	38,575	42,173	41,900	41,954	43,157	43,157
Interest	0	0	14,809	19,200	18,250	19,776	19,776
Miscellaneous	39,834	10,178	10,534	10,903	10,903	11,285	11,285
Contributions From Other Funds	27,595	28,285	28,992	29,717	29,717	30,460	30,460
	<u>105,333</u>	<u>77,038</u>	<u>96,508</u>	<u>101,720</u>	<u>100,824</u>	<u>104,678</u>	<u>104,678</u>
<b>586 Parking Assessment:</b>							
Charges For Goods & Services	28,598	32,790	19,792	22,614	23,152	23,731	23,731
Interest	5,130	3,623	5,675	3,761	5,000	5,000	5,000
Miscellaneous	28,050	46,852	42,935	30,900	40,000	40,000	40,000
Contributions From Other Funds	89,500	76,925	74,820	76,295	77,804	80,138	80,138
	<u>151,278</u>	<u>160,190</u>	<u>143,222</u>	<u>133,570</u>	<u>145,956</u>	<u>148,869</u>	<u>148,869</u>

**Attachment A**  
**Revenue Summary for Fiscal Year 2006/07**

Fund	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>590 Sewer:</b>							
Charges For Goods & Services	4,558,307	4,412,641	4,595,743	4,807,000	4,617,000	4,810,000	4,810,000
Interest & Rents	48,798	31,791	57,090	40,000	70,000	70,000	70,000
Miscellaneous	132,686	108,756	303,849	83,000	79,000	80,000	80,000
	<u>4,739,791</u>	<u>4,553,188</u>	<u>4,956,682</u>	<u>4,930,000</u>	<u>4,766,000</u>	<u>4,960,000</u>	<u>4,960,000</u>
<b>591 Water:</b>							
Charges For Goods & Services	5,848,864	5,829,820	6,102,419	6,328,420	6,157,120	6,520,628	6,520,628
Interest & Rents	59,388	48,109	78,574	42,361	80,000	80,000	80,000
Contributions From Other Funds	155,653	160,496	172,743	182,687	192,184	202,787	202,787
Miscellaneous	145,081	179,913	141,067	150,000	140,583	140,500	140,500
	<u>6,208,986</u>	<u>6,218,338</u>	<u>6,494,803</u>	<u>6,703,468</u>	<u>6,569,887</u>	<u>6,943,915</u>	<u>6,943,915</u>
<b>599 Parking Deck:</b>							
Charges For Goods & Services	125,000	250,050	250,050	250,000	250,000	250,000	250,000
Miscellaneous	0	3,429	(45)	0	0	0	0
Interest	1,899	(55)	8,400	4,170	7,047	7,000	7,000
	<u>126,899</u>	<u>253,424</u>	<u>258,405</u>	<u>254,170</u>	<u>257,047</u>	<u>257,000</u>	<u>257,000</u>
<b>641 Public Works Administration:</b>							
Charges For Goods & Services	712,280	743,094	602,864	702,638	576,132	679,167	679,167
Interest	12,371	4,799	8,721	0	8,027	8,000	8,000
Miscellaneous	2,527	15,570	7,898	0	0	0	0
	<u>727,178</u>	<u>763,463</u>	<u>619,483</u>	<u>702,638</u>	<u>584,159</u>	<u>687,167</u>	<u>687,167</u>
<b>642 Engineering Administration:</b>							
Charges For Goods & Services	390,801	359,281	343,997	414,001	389,330	410,549	410,549
Interest	747	1,170	2,882	0	2,080	0	0
Miscellaneous	141	4,337	260	0	250	0	0
	<u>391,689</u>	<u>364,788</u>	<u>347,139</u>	<u>414,001</u>	<u>391,660</u>	<u>410,549</u>	<u>410,549</u>
<b>661 Motor Pool And Garage:</b>							
Charges For Goods & Services	1,216,126	1,177,673	1,052,023	1,130,855	1,049,072	1,053,888	1,053,888
Interest	12,600	10,116	20,658	10,000	25,000	20,000	20,000
Miscellaneous	41,783	63,269	58,737	40,000	162,254	50,000	50,000
	<u>1,270,509</u>	<u>1,251,058</u>	<u>1,131,418</u>	<u>1,180,855</u>	<u>1,236,326</u>	<u>1,123,888</u>	<u>1,123,888</u>
<b>663 Equipment Revolving:</b>							
Charges For Goods & Services	93,618	93,618	0	0	5,714	5,749	5,749
	<u>93,618</u>	<u>93,618</u>	<u>0</u>	<u>0</u>	<u>5,714</u>	<u>5,749</u>	<u>5,749</u>
<b>677 Workers Compensation:</b>							
Interest	64,372	55,276	36,448	60,000	40,000	50,000	50,000
Miscellaneous	5,046	40,187	32,316	50,000	180,000	25,000	25,000
Contributions From Other Funds	457,933	243,791	234,115	247,000	248,600	259,000	259,000
	<u>527,351</u>	<u>339,254</u>	<u>302,879</u>	<u>357,000</u>	<u>468,600</u>	<u>334,000</u>	<u>334,000</u>
<b>702 County &amp; School Tax Collection:</b>							
Interest	35,049	28,147	61,451	35,000	110,000	110,000	110,000
	<u>35,049</u>	<u>28,147</u>	<u>61,451</u>	<u>35,000</u>	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>
<b>711 Cemetery Perpetual Maintenance:</b>							
Charges For Goods & Services	31,455	21,379	34,945	35,000	35,000	35,000	35,000
Investment Income	115,975	(4,641)	43,815	80,000	80,000	80,000	80,000
	<u>147,430</u>	<u>16,738</u>	<u>78,760</u>	<u>115,000</u>	<u>115,000</u>	<u>115,000</u>	<u>115,000</u>

**Attachment A**  
**Revenue Summary for Fiscal Year 2006/07**

Fund	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>718 Ella W. Sharp Endowment:</b>							
Investment Income	70,339	24,944	28,636	47,700	28,799	48,000	48,000
	<u>70,339</u>	<u>24,944</u>	<u>28,636</u>	<u>47,700</u>	<u>28,799</u>	<u>48,000</u>	<u>48,000</u>
<b>719 Cuiss Endowment:</b>							
Investment Income	24,758	467	779	1,100	150	0	0
	<u>24,758</u>	<u>467</u>	<u>779</u>	<u>1,100</u>	<u>150</u>	<u>0</u>	<u>0</u>
<b>731 Employees Retirement System:</b>							
Investment Income	803,862	2,862,652	2,201,152	3,100,000	2,350,000	1,850,000	1,850,000
Employee Contributions	243,502	276,909	364,860	450,000	470,000	575,000	575,000
Contributions From Other Funds	378,931	398,584	486,144	611,300	639,565	783,725	783,786
	<u>1,426,295</u>	<u>3,538,145</u>	<u>3,052,156</u>	<u>4,161,300</u>	<u>3,459,565</u>	<u>3,208,725</u>	<u>3,208,786</u>
<b>732 Policemen's &amp; Firemen's Pension:</b>							
Investment Income	302,766	1,227,006	221,795	1,160,000	875,000	875,000	875,000
Contributions From General Fund	86,992	301,041	528,199	806,276	806,276	934,667	934,667
	<u>389,758</u>	<u>1,528,047</u>	<u>749,994</u>	<u>1,966,276</u>	<u>1,681,276</u>	<u>1,809,667</u>	<u>1,809,667</u>
<b>733 Policemen's &amp; Firemen's Pension-Act 345:</b>							
Investment Income	828,764	4,111,650	1,168,313	2,775,000	2,775,000	2,775,000	2,775,000
Employee Contributions	515,889	532,284	572,448	540,000	575,000	575,000	575,000
Contributions From Other Funds	1,895,548	2,192,507	2,466,634	2,807,991	2,807,991	3,098,776	3,098,776
	<u>3,240,201</u>	<u>6,836,441</u>	<u>4,207,395</u>	<u>6,122,991</u>	<u>6,157,991</u>	<u>6,448,776</u>	<u>6,448,776</u>
<b>736 Public Employee Health Care:</b>							
Investment Income	0	0	92	7,500	7,500	7,500	7,500
Contributions From Other Funds	0	5,000	250,000	0	0	0	0
	<u>0</u>	<u>5,000</u>	<u>250,092</u>	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>
<b>890 1996 Special Assessment Bond:</b>							
Special Assessments	59,197	37,617	6,745	0	19,157	0	0
Penalties & Interest	11,036	4,566	1,715	0	1,008	0	0
	<u>70,233</u>	<u>42,183</u>	<u>8,460</u>	<u>0</u>	<u>20,165</u>	<u>0</u>	<u>0</u>
<b>895 Special Assessment:</b>							
Special Assessments	178,678	433,248	241,602	444,881	308,956	663,799	663,799
	<u>178,678</u>	<u>433,248</u>	<u>241,602</u>	<u>444,881</u>	<u>308,956</u>	<u>663,799</u>	<u>663,799</u>

**Attachment B**  
**Expense Summary for Fiscal Year 2006/07**

	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>General Fund :</b>							
101-101 City Council	76,713	76,344	70,428	77,031	79,707	80,390	80,390
101-137 Admin. Hearing Bureau	0	0	5,475	43,694	17,812	30,728	30,728
101-172 City Manager	430,549	438,010	409,199	419,102	319,863	350,801	350,801
101-192 City Clerk-Elections	88,044	104,985	103,062	137,184	115,957	136,617	136,617
101-201 Finance	340,415	353,542	368,852	386,655	392,084	405,496	405,496
101-209 City Assessor	345,064	360,412	361,953	393,299	347,652	407,202	407,202
101-210 City Attorney	400,547	403,987	389,354	462,454	451,954	485,838	485,838
101-215 City Clerk	189,842	184,750	188,951	191,873	186,964	193,754	193,754
101-226 Personnel	298,096	291,416	293,205	324,233	338,507	352,858	352,858
101-233 Purchasing	148,912	161,472	148,033	155,830	154,730	162,026	162,026
101-253 City Treasurer	250,658	263,609	318,085	298,553	297,553	316,287	316,287
101-254 City Income Tax Admin.	238,633	253,216	201,525	234,894	249,001	263,194	263,194
101-258 Mgt. Information Services	313,811	407,733	248,931	287,199	278,441	257,199	257,199
101-265 City Hall & Grounds	388,150	299,640	419,384	286,535	302,564	292,965	292,965
101-276 Cemeteries	409,207	382,340	407,666	401,400	379,248	418,091	418,091
101-299 Unallocated	590,345	461,585	617,463	655,280	669,710	721,310	721,310
101-301 Police	7,293,243	7,617,746	7,833,629	8,466,357	8,472,941	8,886,216	8,886,216
101-303 Police Youth Services-JPS	193,184	201,611	244,576	290,179	290,179	304,578	304,578
101-305 NFBP Grant	43,772	44,742	15,599	0	36,597	0	0
101-308 STEP Grant	56,387	47,099	36,756	33,580	33,580	0	0
101-311 JCCAE Grant	6,762	7,783	6,516	4,825	14,354	4,394	4,394
101-312 Federal 157 Grant	0	0	3,606	30,880	44,122	43,472	43,472
101-314 In-Service Training	9,682	7,740	16,674	12,260	15,854	14,685	14,685
101-315 MCOLES Training	0	675	8,490	0	8,850	0	0
101-337 Fire Administration	336,883	263,631	241,283	259,084	253,276	274,561	274,561
101-340 Fire Suppression	3,910,438	4,003,272	4,227,540	4,481,374	4,617,124	4,865,959	4,865,959
101-341 Fire Prevention	132,532	22,023	18,381	31,802	32,183	29,960	29,960
101-343 Fire Training	133,146	160,754	192,970	192,232	188,821	223,628	223,628
101-350 Public Safety - Unallocated	480,945	769,301	1,127,323	1,440,376	1,434,756	1,612,167	1,612,167
101-401 Planning	183,016	141,175	113,458	102,268	96,813	102,268	102,268
101-426 Office Of Emerg. Measures	61,474	60,940	37,423	66,747	56,747	61,782	61,782
101-441 Tax Property Maintenance	66,100	67,561	36,508	68,250	59,437	64,045	64,045
101-442 Civic Affairs	154,698	103,562	84,144	68,629	89,967	83,469	83,469
101-445 Drains At Large	40,054	58,615	67,599	80,534	80,458	85,000	85,000
101-446 Storm Drain Construction	26,303	46,322	7,857	94,000	82,908	98,000	98,000
101-447 Ground Maintenance	260,834	300,138	172,120	174,456	171,398	184,658	184,658
101-448 Sidewalk Construction	128,029	123,642	102,402	251,180	326,520	294,924	294,924
101-450 Street Lighting	351,640	353,529	380,818	818,148	830,537	371,373	371,373
101-455 Weed Control	30,918	21,915	8,728	29,141	26,502	27,525	27,525
101-459 Emergency Equipment	209	4,774	2,843	7,593	6,451	7,566	7,566
101-690 Forestry	533,798	610,130	551,874	521,510	527,282	553,070	553,070
101-692 Parks, Rec. & Grounds Admin.	636,952	623,014	646,805	669,891	677,075	701,641	701,641
101-694 JPS Recreation Programs	207,534	167,536	133,979	248,000	0	0	0
101-697 Parks and Facilities Maint.	456,413	509,562	499,868	512,949	518,228	550,605	550,605
101-698 Lt. Nixon Memorial Park	168,538	139,404	131,710	174,908	174,908	178,871	178,871
101-699 Sharp Park Swimming Pool	118,936	107,635	96,206	121,360	124,580	129,004	129,004
101-801 Michigan Equity Grant	0	0	0	0	0	0	0
101-803 Historical District	31,982	48,363	36,026	41,084	38,516	38,422	38,422
101-896 Human Relations	51,629	27,442	3,515	51,428	30,982	53,197	53,197
101-999 Contributions to Other Funds	316,944	357,183	1,641,894	603,800	813,291	689,784	714,784
<b>General Fund Total</b>	<b>20,931,961</b>	<b>21,461,860</b>	<b>23,280,686</b>	<b>24,704,041</b>	<b>24,756,984</b>	<b>25,409,580</b>	<b>25,434,580</b>

**Attachment B**  
**Expense Summary for Fiscal Year 2006/07**

		2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
		Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Special Revenue Funds :</b>								
202	Major Street	6,153,294	3,963,970	6,049,357	5,587,592	5,272,294	6,592,547	<b>6,592,547</b>
203	Local Street	1,269,258	931,365	821,005	1,481,275	1,395,630	2,324,353	<b>2,324,353</b>
208	Ella W. Sharp Park Operating	626,533	614,176	634,953	726,537	678,154	728,989	<b>728,989</b>
210	Land Acquisition	78,852	516,079	8,752	5,000	150,000	5,000	<b>5,000</b>
211	Housing Initiative	41,431	253,066	73,801	98,000	190,888	37,785	<b>37,785</b>
245	Public Improvement	831,952	616,902	1,319,066	1,096,215	788,669	1,498,966	<b>1,498,966</b>
249	Building Department	551,238	392,746	606,115	588,005	620,681	643,696	<b>643,696</b>
257	Budget Stabilization	11,343	7,253	11,158	48,000	48,000	50,000	<b>50,000</b>
265	Drug Law Enforcement	36,874	99,424	70,684	25,396	69,521	26,934	<b>26,934</b>
267	Local Law Enforcement Block Grant	77,092	72,443	68,589	53,631	50,245	0	<b>0</b>
268	Byrne JAG Grant	0	0	0	0	66,896	0	<b>0</b>
270	LAWNET Grant	53,509	68,886	120,209	32,035	118,158	33,994	<b>33,994</b>
294	Brownfield Assessment Grant	0	0	4,423	200,000	195,577	0	<b>0</b>
296	Recreation Activity	340,612	302,420	289,214	344,772	339,772	327,741	<b>327,741</b>
297	JPS Recreation Millage Program	0	0	0	0	238,136	233,929	<b>233,929</b>
<b>Debt Service Funds :</b>								
320	1998 MTF Bond Debt Service	127,755	123,505	123,841	123,950	123,950	128,717	<b>128,717</b>
323	Michigan U. L. A. Loan Debt Service	0	84,000	144,000	144,000	144,000	144,000	<b>144,000</b>
324	2003 MTF Bond Debt Service	0	42,891	154,975	152,775	152,775	150,575	<b>150,575</b>
365	City Hall Debt Service	0	0	627,956	548,149	548,149	564,699	<b>564,699</b>
368	Building Authority Debt Service	216,093	218,128	219,584	126,514	126,514	127,654	<b>127,654</b>
395	2001 DDA TIF Debt Service Fund	478,455	672,905	746,790	815,790	815,790	891,945	<b>891,945</b>
398	2002 BRA TIF Debt Service Fund	1,087,889	955,220	955,720	956,220	956,220	980,720	<b>980,720</b>
<b>Capital Projects Funds :</b>								
401	Capital Projects	947,770	349,458	202,598	323,000	612,499	448,000	<b>448,000</b>
402	Water Equipment & Replacement	1,974,665	1,342,186	1,622,766	2,135,972	2,720,615	1,424,801	<b>1,424,801</b>
404	Sanitary Sewer Maintenance	386,373	374,400	392,430	439,073	430,798	477,102	<b>477,102</b>
405	Sanitary Sewer Replacement	861,545	259,842	366,629	879,400	864,571	654,400	<b>654,400</b>
406	Wastewater Equipment Replacement	293,027	29,942	53,868	2,445,000	305,000	2,860,000	<b>2,860,000</b>
465	City Hall Construction	0	1,424,448	7,409,109	0	1,123,648	0	<b>0</b>
494	Brownfield Redevelopment Authority	14,661	376,964	310,218	1,208,868	1,213,253	1,178,716	<b>1,178,716</b>
496	DDA Project	27,595	112,285	511,784	1,088,717	1,088,717	1,159,460	<b>1,159,460</b>
<b>Enterprise Funds :</b>								
583	Sharp Park Golf Practice Center	74,291	81,726	67,223	83,826	76,770	84,223	<b>84,223</b>
585	Auto Parking System	74,466	74,070	113,791	120,573	109,659	119,838	<b>119,838</b>
586	Parking Assessment	123,144	146,371	138,301	233,151	217,531	188,355	<b>188,355</b>
590	Sewer	5,543,672	5,291,433	5,478,184	6,021,167	6,172,849	6,572,459	<b>6,572,459</b>
591	Water	5,691,428	6,478,451	6,537,647	7,849,949	7,875,250	7,526,158	<b>7,526,158</b>
599	Parking Garage	27,499	369,135	386,660	413,624	424,807	431,649	<b>431,649</b>
<b>Internal Service Funds :</b>								
641	Public Works Administration	690,097	719,233	656,208	702,638	664,403	679,167	<b>679,167</b>
642	Engineering Administration	335,322	319,415	368,090	414,001	368,920	425,542	<b>425,542</b>
661	Motor Pool & Garage	1,280,916	1,094,174	959,443	1,571,036	1,671,219	1,763,649	<b>1,763,649</b>
663	Equipment Revolving	93,618	93,618	0	0	5,714	5,749	<b>5,749</b>
677	Workers' Compensation	491,209	735,462	304,835	236,500	319,053	208,000	<b>208,000</b>

**Attachment B**  
**Expense Summary for Fiscal Year 2006/07**

		2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
		Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Trust &amp; Agency Funds :</b>								
702	County & School Tax Collection	35,049	28,147	61,451	35,000	110,000	110,000	110,000
711	Cemetery Perpetual Maintenance	77,637	72,962	63,267	80,000	80,000	80,000	80,000
718	Ella W. Sharp Endowment	55,819	41,919	36,508	47,700	36,746	48,000	48,000
719	Cuiss Endowment	0	225	779	1,100	25,150	0	0
731	Employees' Retirement System	2,010,838	1,884,679	1,888,030	1,950,000	2,005,000	1,740,000	1,740,000
732	Policemen's & Firemen's Pension	1,399,408	1,376,706	1,343,856	1,390,000	1,360,000	1,310,000	1,310,000
733	Policemen's & Firemen's Pens.-345	3,098,264	3,242,264	3,285,720	3,500,000	3,175,000	3,200,000	3,200,000
736	Public Employee Health Care	0	0	0	0	10,000	10,000	10,000
<b>Special Assessment Funds :</b>								
890	1996 Special Assessment Bond	112,965	89,739	89,665	12,015	13,700	0	0
895	Special Assessment	350,151	333,720	333,776	444,881	308,956	663,799	663,799

**RESOLUTION**

**BY THE CITY COUNCIL :**

**WHEREAS**, on September 15, 2004, the State's MDEQ approved a Waterfront Redevelopment Grant Agreement for the City's Riverwalk Trail Project, and

**WHEREAS**, this Project involves total funding up to \$ 356,151 in State Grant funds and matching City funds of \$ 89,040, and

**WHEREAS**, while the matching funds have been included in the recently adopted 2006/07 Budget, the grant itself, as well as the balance of the \$ 400,000 Brownfield Assessment Grant, have not yet been budgeted;

**NOW, THEREFORE, BE IT RESOLVED**, that the current 2005/06 and the 2006/07 Budget be amended as follows:

**WATERFRONT REDEVELOPMENT GRANT FUND # 293**

	<b>2005/06</b>	<b>2006/07</b>
<b>Revenues</b>	<b>\$ 56,151</b>	<b>\$ 300,000</b>
<b>Expenditures</b>	<b>\$ 56,151</b>	<b>\$ 300,000</b>

**BROWNFIELD ASSESSMENT GRANT FUND # 294**

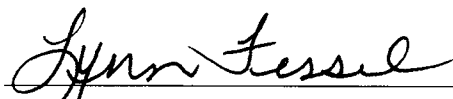
<b>Revenues</b>	<b>\$ -</b>	<b>\$ 200,000</b>
<b>Expenditures</b>	<b>\$ -</b>	<b>\$ 200,000</b>

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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 13<sup>th</sup> day of June, 2006.

**IN WITNESS WHEREOF**, I have hereunto affixed my signature and the Seal of the City of Jackson, Michigan, on this 14<sup>th</sup> day of June, 2006.

 City Clerk



# 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

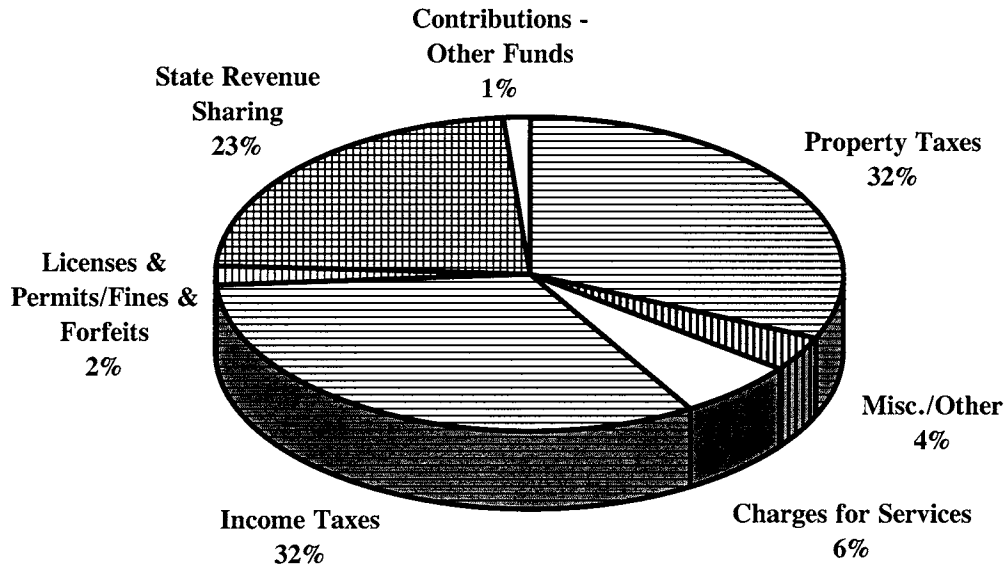
- |                                      |   |
|--------------------------------------|---|
| 1. City Council                      | 11. City Treasurer / Income Tax Administrator |
| 2. Administrative Hearings Bureau    | 12. Management Information Services           |
| 3. City Manager                      | 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.

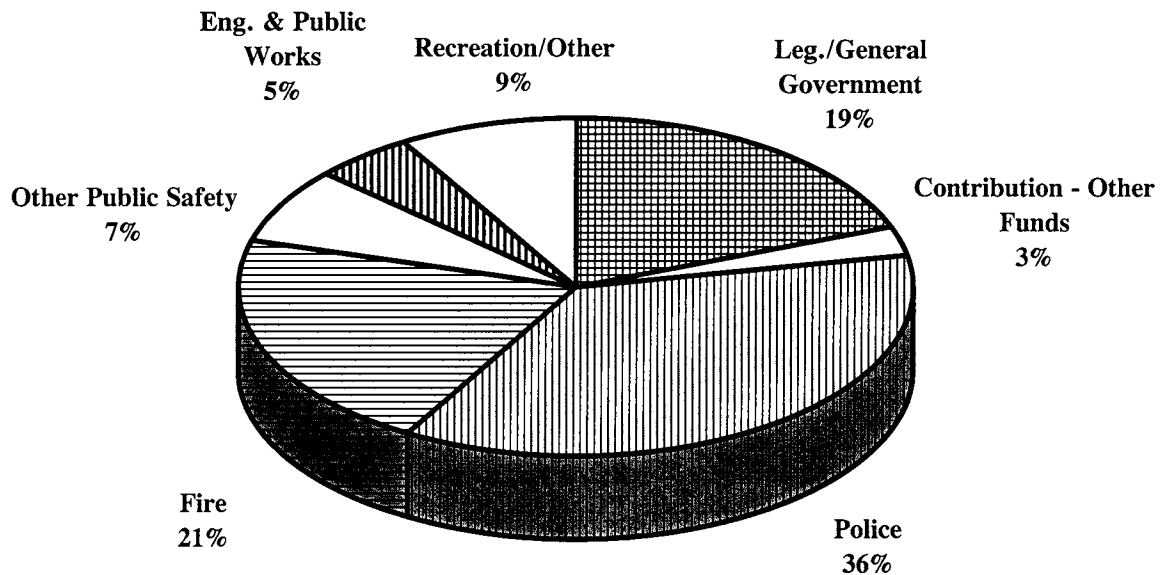
**City of Jackson  
Fiscal Year 2006/07 Adopted Budget  
General Fund**

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Revenues



Expenditures



**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**General Fund**  
**Summary of Revenues, Expenditures and Changes in Fund Balances**

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Revenues:</b>							
Property Taxes	5,621,528	6,023,451	6,543,351	6,884,991	6,951,491	7,561,776	7,561,776
Income Taxes	6,602,493	6,984,060	7,300,012	7,675,000	7,520,000	7,745,000	7,745,000
Licenses And Permits	218,273	216,538	254,973	253,850	256,025	259,050	259,050
Federal Grants	157,457	91,973	66,892	10,890	193,334	56,843	56,843
State Grants	25,981	55,372	34,015	273,223	299,072	14,885	14,885
State Revenue Sharing	5,849,157	5,622,229	5,481,002	5,483,085	5,419,000	5,419,000	5,419,000
Charges For Services	1,425,226	1,451,994	1,349,298	1,673,544	1,442,579	1,512,004	1,512,004
Fines And Forfeits	250,233	264,746	265,543	295,454	229,949	241,000	241,000
Investment Income	90,806	73,972	105,190	110,000	185,000	185,000	185,000
Contributions From Other Funds	214,393	271,834	207,452	458,758	656,615	340,000	340,000
Miscellaneous	281,509	402,970	1,391,594	435,732	754,091	611,961	611,961
<b>General Fund Revenues</b>	<b>20,737,056</b>	<b>21,459,139</b>	<b>22,999,322</b>	<b>23,554,527</b>	<b>23,907,156</b>	<b>23,946,519</b>	<b>23,946,519</b>
<b>Expenditures:</b>							
Legislative/Judicial	76,713	76,344	75,903	120,725	97,519	111,118	111,118
General Government	4,432,273	4,366,697	4,475,663	4,634,491	4,484,228	4,763,638	4,763,638
Police Department	7,603,030	7,927,396	8,165,846	8,838,081	8,916,477	9,253,345	9,253,345
Fire Department	4,512,999	4,449,680	4,680,174	4,964,492	5,091,404	5,394,108	5,394,108
Other Public Safety	725,435	971,416	1,278,204	1,609,391	1,588,316	1,776,217	1,776,217
Engineering & Public Works	1,058,785	1,080,058	863,019	1,591,931	1,674,178	1,216,560	1,216,560
Recreation & Culture	2,154,153	2,205,644	2,096,468	2,289,702	2,060,589	2,151,613	2,151,613
Health & Welfare	51,629	27,442	3,515	51,428	30,982	53,197	53,197
Contributions to Other Funds	316,944	357,183	1,641,894	603,800	813,291	689,784	714,784
<b>General Fund Expenses</b>	<b>20,931,961</b>	<b>21,461,860</b>	<b>23,280,686</b>	<b>24,704,041</b>	<b>24,756,984</b>	<b>25,409,580</b>	<b>25,434,580</b>
<b>Revenues Over (Under)</b>							
<b>Expenditures</b>	<b>(194,905)</b>	<b>(2,721)</b>	<b>(281,364)</b>	<b>(1,149,514)</b>	<b>(849,828)</b>	<b>(1,463,061)</b>	<b>(1,488,061)</b>
<b>Fund Balance - Beginning of Year</b>	<b>4,185,592</b>	<b>3,990,687</b>	<b>3,987,966</b>	<b>3,706,602</b>	<b>3,706,602</b>	<b>2,856,774</b>	<b>2,856,774</b>
<b>Fund Balance - End of Year</b>	<b>3,990,687</b>	<b>3,987,966</b>	<b>3,706,602</b>	<b>2,557,088</b>	<b>2,856,774</b>	<b>1,393,713</b>	<b>1,368,713</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**General Fund Revenues**  
**By Department**

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b><u>Dept. 000 No Department:</u></b>							
403 Current Property Taxes	3,448,683	3,562,967	3,726,610	3,781,000	3,807,000	4,110,000	4,110,000
403.345 Property Taxes-Act 345	1,906,598	2,200,606	2,496,327	2,807,991	2,807,991	3,098,776	3,098,776
424 Payments In Lieu Of Taxes	37,870	39,398	40,365	40,000	41,500	42,000	42,000
424.425 PILOTS-Ashton Ridge	0	2,905	2,903	3,000	3,000	3,000	3,000
440 Income Taxes-Corp./Individ.	6,602,493	6,984,060	7,300,012	7,675,000	7,520,000	7,745,000	7,745,000
446 Property Taxes-Penalties/Int.	51,910	28,348	65,938	52,000	70,000	75,000	75,000
575 St. Shared Rev. - Sales Tax	5,743,258	5,566,596	5,366,627	5,377,585	5,313,000	5,313,000	5,313,000
576 St. Shared Rev. - Liq. Licenses	29,791	28,769	30,963	30,500	31,000	31,000	31,000
579 St. Shared Rev. - Horse Rac.	76,107	26,864	83,412	75,000	75,000	75,000	75,000
618 Admin.Fee-Tax Collections	176,467	189,227	211,208	201,000	222,000	233,000	233,000
661 Ordinance Fines & Costs	220,984	255,711	249,800	250,000	193,000	200,000	200,000
664 Interest	55,757	45,825	43,799	75,000	75,000	75,000	75,000
698.253 Misc.Ck. Fee	44	0	0	0	0	0	0
698.589 Misc.-Parma Twp.-UCA	0	0	0	0	135,000	0	0
698.590 Misc.-Blackman Twp.-UCA	0	0	1,250,000	300,000	500,000	500,000	500,000
699.257 Cont.-Budget Stabilization Fd.	11,343	7,253	11,158	48,000	48,000	50,000	50,000
699.702 Cont.-Co. & School T/C Fd.	35,049	28,147	61,451	35,000	110,000	110,000	110,000
699.890 Cont.-1996 S/A Bond Fd.	0	0	0	12,015	13,700	0	0
	<b>18,396,354</b>	<b>18,966,676</b>	<b>20,940,573</b>	<b>20,763,091</b>	<b>20,965,191</b>	<b>21,660,776</b>	<b>21,660,776</b>
<b><u>Dept 137 Admin. Hearings Bureau:</u></b>							
655.001 Admin. Hearing Fines	0	0	4,660	18,000	12,775	14,000	14,000
655.003 JA-State	0	0	120	0	15,470	18,000	18,000
655.002 Admin. Hearing Costs	0	0	2,585	22,500	740	700	700
	<b>0</b>	<b>0</b>	<b>7,365</b>	<b>40,500</b>	<b>28,985</b>	<b>32,700</b>	<b>32,700</b>
<b><u>Dept 192 City Clerk-Elections:</u></b>							
626 Charges For Goods/Service	462	14,415	11,173	12,910	12,910	12,910	12,910
	<b>462</b>	<b>14,415</b>	<b>11,173</b>	<b>12,910</b>	<b>12,910</b>	<b>12,910</b>	<b>12,910</b>
<b><u>Dept 209 City Assessor:</u></b>							
626 Charges For Goods/Service	7,569	10,180	11,367	2,000	1,200	1,200	1,200
	<b>7,569</b>	<b>10,180</b>	<b>11,367</b>	<b>2,000</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>
<b><u>Dept 210 City Attorney:</u></b>							
582.001 Cont. - District Court	7,050	15,795	12,453	12,000	12,000	12,000	12,000
626 Charges For Goods/Service	0	55	1,463	0	20	0	0
699.286 Cont. - CDBG	0	0	483	0	0	0	0
	<b>7,050</b>	<b>15,850</b>	<b>14,399</b>	<b>12,000</b>	<b>12,020</b>	<b>12,000</b>	<b>12,000</b>
<b><u>Dept 215 City Clerk:</u></b>							
468 Business Licenses/Permits	18,953	27,333	27,232	16,000	27,000	30,000	30,000
469 Cable TV Franchise Fee	155,759	174,539	176,532	190,000	190,000	190,000	190,000
475 Amusements	10,743	232	0	11,000	0	0	0
484 Zoning	9,201	12,625	11,203	11,000	13,000	13,000	13,000
626 Charges For Goods/Service	238	1,311	577	600	800	800	800
647 Printed Material	78	54	155	150	150	150	150
668.003 Com. Twr.- Nextel	21,515	23,987	22,849	23,000	23,000	23,000	23,000
	<b>216,487</b>	<b>240,081</b>	<b>238,548</b>	<b>251,750</b>	<b>253,950</b>	<b>256,950</b>	<b>256,950</b>

Continued

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**General Fund Revenues**  
**By Department**

Account Description	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b><u>Dept 253 City Treasurer:</u></b>							
582 Contribution from County	0	0	0	0	19,750	0	0
698 Miscellaneous	0	224	951	0	700	500	500
	0	224	951	0	20,450	500	500
<b><u>Dept 265 City Hall And Grounds:</u></b>							
668 Rents And Royalties	22,508	9,395	26,656	16,982	16,982	17,501	17,501
698 Miscellaneous	334	2	0	0	0	0	0
	22,842	9,397	26,656	16,982	16,982	17,501	17,501
<b><u>Dept 276 Cemeteries:</u></b>							
607 Charg/Services-Fees	4,150	2,850	4,651	11,350	11,350	11,350	11,350
633 Foundations	14,891	14,884	14,216	21,500	21,500	21,500	21,500
634 Burials	97,913	88,214	89,040	105,000	105,000	113,750	113,750
636.000 Sale Vaults	105	0	0	0	0	0	0
637 Annual Care	1,080	1,130	1,065	2,500	2,500	2,500	2,500
673.001 Sale of Land	14,497	10,624	17,809	15,160	15,160	16,600	16,600
698 Miscellaneous	559	375	649	250	250	250	250
699.209 Cont.-Sale Of Land Fund	0	0	0	0	0	0	0
699.711 Cont.-Cem.Perp.Maint.Fund	69,747	64,992	55,476	72,000	72,000	72,000	72,000
	202,942	183,069	182,906	227,760	227,760	237,950	237,950
<b><u>Dept 299 Unallocated:</u></b>							
501.299 Fed. Grt-United Way (FIA)	0	0	46,966	0	50,000	50,000	50,000
539.030 St. Grant-Downtown.Mkt Study	10,000	25,000	0	0	0	0	0
540.033 St. Grant-Train Depot	0	0	10,495	0	14,505	0	0
626.286 Indirect Cost Rate Chrg-CDBG	0	0	0	0	0	50,000	50,000
675.022 Donations - Blue Jeans/Charity	79	0	176	0	0	0	0
676.296 Admin.Charge-Rec. Act.	11,143	8,216	12,104	10,000	10,000	10,000	10,000
676.535 Admin.Charge-JHC	59,233	50,405	52,626	60,000	60,000	60,000	60,000
676.583 Admin.Charge-Golf Prac. Ctr.	1,706	1,864	1,305	2,200	2,200	2,200	2,200
676.586 Admin.Charge-Park. Assmt.	9,319	15,764	13,322	17,000	17,000	17,000	17,000
676.590 Admin.Charge-Sewer Fund	239,449	241,381	271,514	250,000	275,000	280,000	280,000
676.591 Admin.Charge-Water Fund	233,457	232,860	215,793	240,000	225,000	230,000	230,000
676.599 Admin.Charge-Park. Deck	0	1,134	4,952	1,300	5,000	5,000	5,000
676.642 Admin.Charge-Eng. Admin.Fd.	0	0	0	0	0	22,000	22,000
676.661 Admin.Charge-Motor Pool	26,251	32,010	25,826	35,000	35,000	35,000	35,000
676.677 Admin.Charge-Work. Comp.	6,073	5,609	7,607	7,000	7,000	7,000	7,000
685.677 Insurance Refund-W/Comp.	0	336,135	0	0	0	0	0
698 Miscellaneous	70,031	7,841	50,886	75,000	50,000	50,000	50,000
699.285 Contribution - DDA (Mkt. Study)	10,000	0	0	0	0	0	0
	676,741	958,219	713,572	697,500	750,705	818,200	818,200

Continued

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**General Fund Revenues**  
**By Department**

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b><u>Dept 301 Police Department:</u></b>							
485 Bicycle	333	245	279	250	225	250	250
501.004 FEMA (Homeland Security)	0	0	0	0	22,310	0	0
501.005 Federal - BVP	0	13,322	1,712	6,065	3,616	2,449	2,449
501.006 Federal DOJ - Police Core	30,000	0	0	0	0	0	0
582.002 Contribution Evidence - County	12,000	12,000	12,000	12,000	12,000	12,000	12,000
626.003 Charg/Serv.-PA 237 Fee	0	0	2,526	570	800	800	800
626.301 Charg/Serv.-Bond Fee	3,100	4,906	720	0	0	0	0
638 Officers Extra Duty	37,727	38,666	33,679	34,661	37,990	37,442	37,442
649 Auction	7,162	13,115	10,334	9,000	6,891	9,000	9,000
652 Parking Fines	29,249	9,035	8,378	4,954	7,964	8,300	8,300
694 Other Revenue	8,844	9,908	10,607	9,000	9,561	9,000	9,000
698 Miscellaneous	870	8,963	355	1,000	1,000	1,000	1,000
698.001 Miscellaneous - False Alarms	10,621	10,537	7,250	8,000	6,893	7,000	7,000
698.008 Miscellaneous-OUIL	0	0	0	0	0	2,250	2,250
699.267 Contrib.-LLEBG Fund	0	0	0	0	474	0	0
	<b>139,906</b>	<b>120,697</b>	<b>87,840</b>	<b>85,500</b>	<b>109,724</b>	<b>89,491</b>	<b>89,491</b>
<b><u>Dept 303 Police Youth Services-JPS:</u></b>							
674 Cont.-JPS Youth Services	84,500	84,000	85,000	85,000	85,000	110,000	110,000
	<b>84,500</b>	<b>84,000</b>	<b>85,000</b>	<b>85,000</b>	<b>85,000</b>	<b>110,000</b>	<b>110,000</b>
<b><u>Dept 304 Resident Officer Program:</u></b>							
699.286 Cont. - Contribution-CDBG	0	111,000	32,673	0	0	0	0
	<b>0</b>	<b>111,000</b>	<b>32,673</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>Dept 305 NFBP Grant</u></b>							
<b><u>Sub. Act. 203 - 2002/03:</u></b>							
501 Federal Grant (Byrne)	26,263	0	0	0	0	0	0
<b><u>Sub. Act. 204 - 2003/04:</u></b>							
501 Federal Grant (Byrne)	0	22,371	0	0	0	0	0
<b><u>Sub. Act. 205 - 2004/05:</u></b>							
501 Federal Grant (Byrne)	0	0	11,699	0	27,447	0	0
	<b>26,263</b>	<b>22,371</b>	<b>11,699</b>	<b>0</b>	<b>27,447</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**General Fund Revenues**  
**By Department**

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b><u>Dept 308 STEP Grant:</u></b>							
<b><u>Sub. Act. 202 - 2001/02:</u></b>							
545 County Grant	14,546	0	0	0	0	0	0
<b><u>Sub. Act. 203 - 2002/03:</u></b>							
545 County Grant	27,744	2,830	0	0	0	0	0
<b><u>Sub. Act. 204 - 2003/04:</u></b>							
545 County Grant	0	32,493	1,332	0	0	0	0
<b><u>Sub. Act. 205 - 2004/05:</u></b>							
545 County Grant	0	0	26,234	0	0	0	0
<b><u>Sub. Act. 206 - 2005/06:</u></b>							
545 County Grant	0	0	0	25,185	25,185	0	0
	<b>42,290</b>	<b>35,323</b>	<b>27,566</b>	<b>25,185</b>	<b>25,185</b>	<b>0</b>	<b>0</b>
<b><u>Dept 311 JCCAE Grant:</u></b>							
<b><u>Sub. Act. 203 - 2002/03:</u></b>							
501 Federal Grant	6,764	2,095	0	0	0	0	0
<b><u>Sub. Act. 204 - 2003/04:</u></b>							
501 Federal Grant	0	5,688	2,209	0	0	0	0
<b><u>Sub. Act. 205 - 2004/05:</u></b>							
501 Federal Grant	0	0	4,306	4,825	8,748	0	0
<b><u>Sub. Act. 206 - 2005/06:</u></b>							
501 Federal Grant	0	0	0	0	5,606	4,394	4,394
	<b>6,764</b>	<b>7,783</b>	<b>6,515</b>	<b>4,825</b>	<b>14,354</b>	<b>4,394</b>	<b>4,394</b>
<b><u>Dept 313 Consortium Training:</u></b>							
676.000 Admin. Charge	0	0	0	7,674	0	0	0
674.001 Contribution 302	0	0	33,900	26,226	26,999	30,300	30,300
	<b>0</b>	<b>0</b>	<b>33,900</b>	<b>33,900</b>	<b>26,999</b>	<b>30,300</b>	<b>30,300</b>
<b><u>Dept 314 In-Service Training:</u></b>							
539.000 State Grant	13,791	14,703	15,030	12,260	15,854	14,685	14,685
	<b>13,791</b>	<b>14,703</b>	<b>15,030</b>	<b>12,260</b>	<b>15,854</b>	<b>14,685</b>	<b>14,685</b>
<b><u>Dept 315 MCOLES Training:</u></b>							
539.000 State Grant	0	675	8,490	1,100	8,850	0	0
	<b>0</b>	<b>675</b>	<b>8,490</b>	<b>1,100</b>	<b>8,850</b>	<b>0</b>	<b>0</b>

Continued

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**General Fund Revenues**  
**By Department**

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b><u>Dept 340 Fire Suppression:</u></b>							
501.340 FEMA (Fire Asst. Prog.)	21,640	47,210	0	0	0	0	0
501.004 FEMA (Homeland Security)	0	0	0	0	75,607	0	0
626 Charges for Services	4,879	6,753	12,910	6,000	7,500	6,000	6,000
626.340 Charg/Serv.-HAZMAT	0	0	15,434	0	0	0	0
673 Sale of Fixed Assets	116,812	0	0	0	0	0	0
698 Miscellaneous	0	0	0	0	0	0	0
699.286 Cont.-CDBG Fund	0	0	0	0	95,000	0	0
	<b>143,331</b>	<b>53,963</b>	<b>28,344</b>	<b>6,000</b>	<b>178,107</b>	<b>6,000</b>	<b>6,000</b>
<b><u>Dept 341 Fire Prevention:</u></b>							
481 Inspections And Permits	23,046	253	39,150	25,000	25,000	25,000	25,000
501.004 FEMA	66,355	0	0	0	0	0	0
	<b>89,401</b>	<b>253</b>	<b>39,150</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b><u>Dept 343 Fire Training:</u></b>							
626 Charges for Services	-140	0	0	0	0	0	0
	<b>-140</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>Dept 441 Tax Property Maintenance:</u></b>							
642 Charg/Services-Sales	7,652	57,001	1,049	1,000	1,551	1,000	1,000
	<b>7,652</b>	<b>57,001</b>	<b>1,049</b>	<b>1,000</b>	<b>1,551</b>	<b>1,000</b>	<b>1,000</b>
<b><u>Dept 442 Civic Affairs:</u></b>							
698 Miscellaneous	1,365	1,770	1,984	2,000	1,545	0	0
	<b>1,365</b>	<b>1,770</b>	<b>1,984</b>	<b>2,000</b>	<b>1,545</b>	<b>0</b>	<b>0</b>
<b><u>Dept 446 Storm Drain Construction:</u></b>							
699.245 Cont.-Public Imp. Fund	26,303	46,322	7,857	94,000	82,908	98,000	98,000
699.895 Cont.-Spec. Assessmt. Fund	0	0	0	0	0	0	0
	<b>26,303</b>	<b>46,322</b>	<b>7,857</b>	<b>94,000</b>	<b>82,908</b>	<b>98,000</b>	<b>98,000</b>
<b><u>Dept 448 Sidewalk Construction:</u></b>							
648 Sidewalks	30,201	58,925	11,040	122,601	117,505	168,277	168,277
699.245 Cont.-Public Imp. Fund	90,000	22,267	74,805	90,002	90,002	90,000	90,000
699.286 Cont.-CDBG Fund	0	0	0	0	80,436	0	0
	<b>120,201</b>	<b>81,192</b>	<b>85,845</b>	<b>212,603</b>	<b>287,943</b>	<b>258,277</b>	<b>258,277</b>
<b><u>Dept 450 Street Lighting:</u></b>							
539.000 State Grant (MDOT)	0	0	0	259,663	259,663	0	0
674.450 Cont.-CAA Part.Park	0	0	0	64,916	64,916	0	0
698 Miscellaneous	5,208	2,465	15,095	2,500	2,500	2,500	2,500
699.286 Cont.-CDBG Fund	0	0	0	124,741	138,095	0	0
	<b>5,208</b>	<b>2,465</b>	<b>15,095</b>	<b>451,820</b>	<b>465,174</b>	<b>2,500</b>	<b>2,500</b>

Continued

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**General Fund Revenues**  
**By Department**

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b><u>Dept 455 Weed Control:</u></b>							
641.001 Weed Control	34,506	23,179	9,704	29,141	26,502	27,525	27,525
	<u>34,506</u>	<u>23,179</u>	<u>9,704</u>	<u>29,141</u>	<u>26,502</u>	<u>27,525</u>	<u>27,525</u>
<b><u>Dept 690 Forestry:</u></b>							
539.006 State Grant - Arbor Day	0	0	0	200	200	200	200
642 Charg/Services-Sales	2,325	3,775	4,765	3,500	3,500	3,500	3,500
642.005 Charg/Services-Compost	33,563	14,717	10,977	22,000	22,000	22,000	22,000
698 Miscellaneous	5,689	7,350	12,830	15,000	15,000	15,000	15,000
	<u>41,577</u>	<u>25,842</u>	<u>28,572</u>	<u>40,700</u>	<u>40,700</u>	<u>40,700</u>	<u>40,700</u>
<b><u>Dept 692 Parks &amp; Rec. Admin.:</u></b>							
501.692 Fed. Grant-Work First	6,435	1,287	0	0	0	0	0
582.000 Contrib.-County (Health Dept.)	23,000	2,000	0	0	0	0	0
675.038 Donations-MLKCtr.	1,000	0	0	0	6,500	0	0
675.045 Donations - G.Lamm	0	0	1,175	0	660	660	660
699.286 Cont.-CDBG Fund	17,000	20,000	25,000	18,000	36,000	30,000	30,000
	<u>47,435</u>	<u>23,287</u>	<u>26,175</u>	<u>18,000</u>	<u>43,160</u>	<u>30,660</u>	<u>30,660</u>
<b><u>Dept 694 JPS Recreation Programs:</u></b>							
587 Cont.- JPS Recreation	205,746	194,500	145,000	248,000	0	0	0
	<u>205,746</u>	<u>194,500</u>	<u>145,000</u>	<u>248,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>Dept 698 Lt. Nixon Memorial Pool:</u></b>							
651 Charg/Services-Fees	74,866	81,034	84,986	83,000	83,000	85,000	85,000
651.007 Charg/Services-Concess.	26,436	20,375	30,178	26,000	26,000	27,000	27,000
675.023 Donations	5,000	0	0	0	0	0	0
	<u>106,302</u>	<u>101,409</u>	<u>115,164</u>	<u>109,000</u>	<u>109,000</u>	<u>112,000</u>	<u>112,000</u>
<b><u>Dept 699 Sharp Park Swimming Pool:</u></b>							
651 Charg/Services-Fees	58,708	37,047	39,150	45,000	42,000	45,000	45,000
	<u>58,708</u>	<u>37,047</u>	<u>39,150</u>	<u>45,000</u>	<u>42,000</u>	<u>45,000</u>	<u>45,000</u>
<b><u>Dept 803 Historical District:</u></b>							
539.029 State Grant-HDC (Auto Tour)	2,190	0	0	0	0	0	0
540.032 State Grant-Historic Bldg.	0	14,994	0	0	0	0	0
675.039 Donations-Railroad Project	250	0	0	0	0	0	0
675.044 Donations-Plaques	0	1,152	10	0	0	0	0
	<u>2,440</u>	<u>16,146</u>	<u>10</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>Dept 896 Human Relations:</u></b>							
675.013 Donations-Inst.for Racial Healing	310	0	0	0	0	0	0
675.896 Donations-HRC Comm. Pro.	0	100	0	0	0	300	300
698 Miscellaneous	2,750	0	0	0	0	0	0
	<u>3,060</u>	<u>100</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>300</u>	<u>300</u>
<b>Total Revenues</b>	<b>20,737,056</b>	<b>21,459,139</b>	<b>22,999,322</b>	<b>23,554,527</b>	<b>23,907,156</b>	<b>23,946,519</b>	<b>23,946,519</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**General Fund Expenditures**  
**By Function/Department**

Function Department	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b><u>Legislative &amp; Judicial:</u></b>							
101-101 City Council	76,713	76,344	70,428	77,031	79,707	80,390	80,390
101-137 Admin. Hearings Bureau	0	0	5,475	43,694	17,812	30,728	30,728
	<u>76,713</u>	<u>76,344</u>	<u>75,903</u>	<u>120,725</u>	<u>97,519</u>	<u>111,118</u>	<u>111,118</u>
<b><u>General Government:</u></b>							
101-172 City Manager	430,549	438,010	409,199	419,102	319,863	350,801	350,801
101-192 City Clerk-Elections	88,044	104,985	103,062	137,184	115,957	136,617	136,617
101-201 Finance	340,415	353,542	368,852	386,655	392,084	405,496	405,496
101-209 City Assessor	345,064	360,412	361,953	393,299	347,652	407,202	407,202
101-210 City Attorney	400,547	403,987	389,354	462,454	451,954	485,838	485,838
101-215 City Clerk	189,842	184,750	188,951	191,873	186,964	193,754	193,754
101-226 Personnel	298,096	291,416	293,205	324,233	338,507	352,858	352,858
101-233 Purchasing	148,912	161,472	148,033	155,830	154,730	162,026	162,026
101-253 City Treasurer	250,658	263,609	318,085	298,553	297,553	316,287	316,287
101-254 City Income Tax Admin.	238,633	253,216	201,525	234,894	249,001	263,194	263,194
101-258 Mgt. Information Services	313,811	407,733	248,931	287,199	278,441	257,199	257,199
101-265 City Hall & Grounds	388,150	299,640	419,384	286,535	302,564	292,965	292,965
101-276 Cemeteries	409,207	382,340	407,666	401,400	379,248	418,091	418,091
101-299 Unallocated	590,345	461,585	617,463	655,280	669,710	721,310	721,310
	<u>4,432,273</u>	<u>4,366,697</u>	<u>4,475,663</u>	<u>4,634,491</u>	<u>4,484,228</u>	<u>4,763,638</u>	<u>4,763,638</u>
<b><u>Police Department:</u></b>							
101-301 Police	7,293,243	7,617,746	7,833,629	8,466,357	8,472,941	8,886,216	8,886,216
101-303 Police Youth Services-JPS	193,184	201,611	244,576	290,179	290,179	304,578	304,578
101-305 NFBP Grant	43,772	44,742	15,599	0	36,597	0	0
101-308 STEP Grant	56,387	47,099	36,756	33,580	33,580	0	0
101-311 JCCAE Grant	6,762	7,783	6,516	4,825	14,354	4,394	4,394
101-313 Consortium Training	0	0	3,606	30,880	44,122	43,472	43,472
101-314 In-Service Training	9,682	7,740	16,674	12,260	15,854	14,685	14,685
101-315 MCOLES Training	0	675	8,490	0	8,850	0	0
	<u>7,603,030</u>	<u>7,927,396</u>	<u>8,165,846</u>	<u>8,838,081</u>	<u>8,916,477</u>	<u>9,253,345</u>	<u>9,253,345</u>
<b><u>Fire Department:</u></b>							
101-337 Fire Administration	336,883	263,631	241,283	259,084	253,276	274,561	274,561
101-340 Fire Suppression	3,910,438	4,003,272	4,227,540	4,481,374	4,617,124	4,865,959	4,865,959
101-341 Fire Prevention	132,532	22,023	18,381	31,802	32,183	29,960	29,960
101-343 Fire Training	133,146	160,754	192,970	192,232	188,821	223,628	223,628
	<u>4,512,999</u>	<u>4,449,680</u>	<u>4,680,174</u>	<u>4,964,492</u>	<u>5,091,404</u>	<u>5,394,108</u>	<u>5,394,108</u>
<b><u>Other Public Safety:</u></b>							
101-350 Public Safety - Unallocated	480,945	769,301	1,127,323	1,440,376	1,434,756	1,612,167	1,612,167
101-401 Planning	183,016	141,175	113,458	102,268	96,813	102,268	102,268
101-426 Office Of Emerg. Measures	61,474	60,940	37,423	66,747	56,747	61,782	61,782
	<u>725,435</u>	<u>971,416</u>	<u>1,278,204</u>	<u>1,609,391</u>	<u>1,588,316</u>	<u>1,776,217</u>	<u>1,776,217</u>

Continued

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**General Fund Expenditures**  
**By Function/Department**

Function Department	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b><u>Engineering &amp; Public Works:</u></b>							
101-441 Tax Property Maintenance	66,100	67,561	36,508	68,250	59,437	64,045	<b>64,045</b>
101-442 Civic Affairs	154,698	103,562	84,144	68,629	89,967	83,469	<b>83,469</b>
101-445 Drains At Large	40,054	58,615	67,599	80,534	80,458	85,000	<b>85,000</b>
101-446 Storm Drain Construction	26,303	46,322	7,857	94,000	82,908	98,000	<b>98,000</b>
101-447 Ground Maintenance	260,834	300,138	172,120	174,456	171,398	184,658	<b>184,658</b>
101-448 Sidewalk Construction	128,029	123,642	102,402	251,180	326,520	294,924	<b>294,924</b>
101-450 Street Lighting	351,640	353,529	380,818	818,148	830,537	371,373	<b>371,373</b>
101-455 Weed Control	30,918	21,915	8,728	29,141	26,502	27,525	<b>27,525</b>
101-459 Emergency Equipment	209	4,774	2,843	7,593	6,451	7,566	<b>7,566</b>
	<b>1,058,785</b>	<b>1,080,058</b>	<b>863,019</b>	<b>1,591,931</b>	<b>1,674,178</b>	<b>1,216,560</b>	<b>1,216,560</b>
<b><u>Recreation &amp; Culture:</u></b>							
101-690 Forestry	533,798	610,130	551,874	521,510	527,282	553,070	<b>553,070</b>
101-692 Parks, Rec. & Grounds Admin.	636,952	623,014	646,805	669,891	677,075	701,641	<b>701,641</b>
101-694 JPS Recreation Programs	207,534	167,536	133,979	248,000	0	0	<b>0</b>
101-697 Parks and Facilities Maint.	456,413	509,562	499,868	512,949	518,228	550,605	<b>550,605</b>
101-698 Lt. Nixon Memorial Park	168,538	139,404	131,710	174,908	174,908	178,871	<b>178,871</b>
101-699 Sharp Park Swimming Pool	118,936	107,635	96,206	121,360	124,580	129,004	<b>129,004</b>
101-801 Michigan Equity Grant	0	0	0	0	0	0	<b>0</b>
101-803 Historical District	31,982	48,363	36,026	41,084	38,516	38,422	<b>38,422</b>
	<b>2,154,153</b>	<b>2,205,644</b>	<b>2,096,468</b>	<b>2,289,702</b>	<b>2,060,589</b>	<b>2,151,613</b>	<b>2,151,613</b>
<b><u>Health &amp; Welfare:</u></b>							
101-896 Human Relations	51,629	27,442	3,515	51,428	30,982	53,197	<b>53,197</b>
	<b>51,629</b>	<b>27,442</b>	<b>3,515</b>	<b>51,428</b>	<b>30,982</b>	<b>53,197</b>	<b>53,197</b>
<b><u>Contributions to Other Funds</u></b>							
101-999 Contributions to Other Funds	316,944	357,183	1,641,894	603,800	813,291	689,784	<b>714,784</b>
<b>Total Expenditures</b>	<b>20,931,961</b>	<b>21,461,860</b>	<b>23,280,686</b>	<b>24,704,041</b>	<b>24,756,984</b>	<b>25,409,580</b>	<b>25,434,580</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	51,528	52,500	53,602	57,344	57,345	60,000	<b>60,000</b>
715 Employers FICA	3,942	4,016	4,101	4,387	4,387	4,590	<b>4,590</b>
	<u>55,470</u>	<u>56,516</u>	<u>57,703</u>	<u>61,731</u>	<u>61,732</u>	<u>64,590</u>	<u><b>64,590</b></u>
<b>Material and Supplies:</b>							
726 Office Supplies	358	436	171	400	250	400	<b>400</b>
	<u>358</u>	<u>436</u>	<u>171</u>	<u>400</u>	<u>250</u>	<u>400</u>	<u><b>400</b></u>
<b>Contractual and Other:</b>							
873 Travel	7,738	5,415	406	500	3,900	1,000	<b>1,000</b>
880 Community Promotion	820	1,778	377	800	800	800	<b>800</b>
900 Printing & Publishing	0	0	0	100	25	100	<b>100</b>
958 Memberships & Dues	12,327	12,199	11,641	12,500	12,500	12,500	<b>12,500</b>
960 Education & Training	0	0	130	1,000	500	1,000	<b>1,000</b>
	<u>20,885</u>	<u>19,392</u>	<u>12,554</u>	<u>14,900</u>	<u>17,725</u>	<u>15,400</u>	<u><b>15,400</b></u>
<b>Capital Outlay:</b>							
983 Office Equipment	0	0	0	0	0	0	<b>0</b>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u><b>0</b></u>
<b>City Council</b>	<u><b>76,713</b></u>	<u><b>76,344</b></u>	<u><b>70,428</b></u>	<u><b>77,031</b></u>	<u><b>79,707</b></u>	<u><b>80,390</b></u>	<u><b>80,390</b></u>

**Personnel Schedule**

Class Grade Position	# Positions		Budgeted Salaries & Wages
	Permanent	Temporary	
<i>Department: City Council</i>			
<i>Fund-Activity: 101-101</i>			
ELEC Mayor	1		12,000
ELEC City Council	6		48,000
<b>Activity Total</b>	<u><b>7</b></u>		<u><b>60,000</b></u>

**Note:** In accordance with the L.O.C.C recommendations filed 2/14/05:

The Mayor's salary of \$ 11,250 increases to \$ 12,000 annually effective 3/14/06.

The City Council's salary of \$ 7,500 increases to \$ 8,000 annually effective 3/14/06.

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	0	0	2,768	26,000	10,392	15,360	15,360
707 Wages-Temporary	0	0	0	6,000	3,200	8,400	8,400
715 Employers FICA	0	0	190	2,448	1,040	1,818	1,818
724 Unemployment	0	0	47	459	360	717	717
724.001 Workers Compensation	0	0	3	45	20	33	33
	0	0	3,008	34,952	15,012	26,328	26,328
<b>Material and Supplies:</b>							
726 Office Supplies	0	0	2,343	1,200	1,000	1,100	1,100
737 Publications	0	0	0	200	0	200	200
	0	0	2,343	1,400	1,000	1,300	1,300
<b>Contractual and Other:</b>							
818 Contractual Services	0	0	124	4,492	500	1,500	1,500
853 Telephone	0	0	0	1,000	100	350	350
873 Travel	0	0	0	150	0	150	150
900 Printing & Publishing	0	0	0	1,200	400	600	600
960 Education & Training	0	0	0	500	0	500	500
	0	0	124	7,342	1,000	3,100	3,100
<b>Capital Outlay:</b>							
981 Office Furniture	0	0	0	0	800	0	0
983 Office Equipment	0	0	0	0	0	0	0
	0	0	0	0	800	0	0
<b>Administrative Hearings Bureau</b>	<b>0</b>	<b>0</b>	<b>5,475</b>	<b>43,694</b>	<b>17,812</b>	<b>30,728</b>	<b>30,728</b>

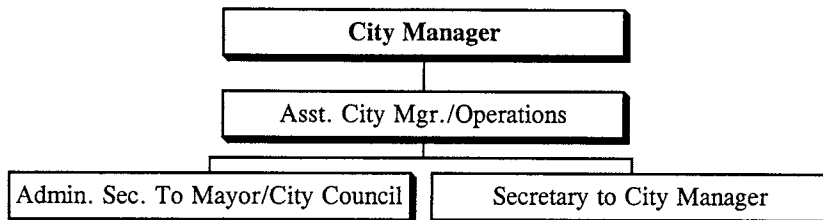
**Personnel Schedule**

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		15,360
PT Part-Time Clerical		1	8,400
<b>Activity Total</b>	<b>2</b>	<b>1</b>	<b>23,760</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: City Manager</i>				
<i>Fund-Activity: 101-172</i>				
007	Admin. Sec. to Mayor & City Council	1		45,681
008	Secretary To City Manager	1		48,424
017	Assistant City Manager/Operations	1		72,797
MGR	City Manager	1		113,300
		4		280,202
Less: Allocation of 50% Asst. City Manager/Operations to HRC 101-896				-36,400
<b>Activity Total</b>				<b>243,803</b>

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



**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

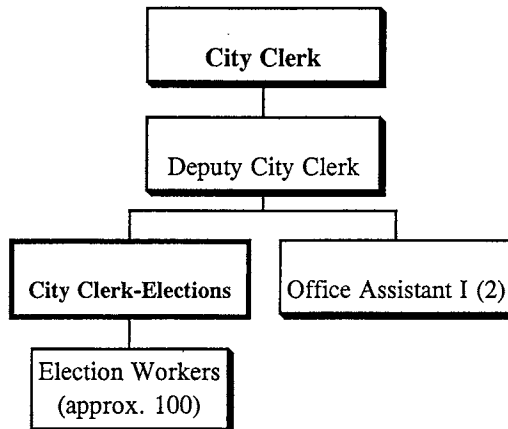
Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
702 Termination Pay	0	0	33,631	0	0	0	0
706 Salaries and Wages	326,739	323,794	256,333	302,654	222,837	243,803	243,803
707 Wages-Temporary	115	295	386	0	288	350	350
709 Overtime	90	129	0	0	0	0	0
715 Employers FICA	23,099	22,392	19,788	21,631	15,782	17,723	17,723
719 Health Insurance	31,312	38,064	36,798	47,756	37,323	40,889	40,889
722 Pension-General	4,404	5,628	3,821	5,629	4,947	7,177	7,177
722.001 Retiremt-City Mgr.	12,158	14,700	9,450	12,600	12,161	13,200	13,200
724 Unemployment	641	669	810	722	878	836	836
724.001 Workers Compensation	1,066	500	415	430	316	349	349
725 Other Fringe Benefits	1,628	1,160	2,530	4,830	1,464	4,174	4,174
	<b>401,252</b>	<b>407,331</b>	<b>363,962</b>	<b>396,252</b>	<b>295,996</b>	<b>328,501</b>	<b>328,501</b>
<b>Material and Supplies:</b>							
726 Office Supplies	4,117	3,340	3,228	4,000	4,000	4,000	4,000
737 Publications	637	163	432	250	257	250	250
	<b>4,754</b>	<b>3,503</b>	<b>3,660</b>	<b>4,250</b>	<b>4,257</b>	<b>4,250</b>	<b>4,250</b>
<b>Contractual and Other:</b>							
818 Contractual Services	450	10,492	21,613	1,000	1,000	1,000	1,000
853 Telephone	5,311	3,479	3,939	4,700	2,740	2,800	2,800
861 Auto Allowance	4,800	4,800	4,800	4,800	4,800	4,800	4,800
873 Travel	8,804	3,312	2,581	2,500	5,500	3,500	3,500
880 Community Promotion	16	69	59	150	400	500	500
900 Printing & Publishing	43	0	70	250	70	200	200
904 Annual Budget	2,718	1,838	4,561	2,750	2,750	2,750	2,750
934 Office Equipment Maintenance	598	145	317	250	300	300	300
958 Memberships & Dues	1,803	2,742	1,795	2,000	1,900	2,000	2,000
960 Education & Training	0	299	719	200	150	200	200
	<b>24,543</b>	<b>27,176</b>	<b>40,454</b>	<b>18,600</b>	<b>19,610</b>	<b>18,050</b>	<b>18,050</b>
<b>Capital Outlay:</b>							
981 Office Furniture	0	0	0	0	0	0	0
983 Office Equipment	0	0	1,123	0	0	0	0
	<b>0</b>	<b>0</b>	<b>1,123</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>City Manager</b>	<b>430,549</b>	<b>438,010</b>	<b>409,199</b>	<b>419,102</b>	<b>319,863</b>	<b>350,801</b>	<b>350,801</b>

**City of Jackson  
Fiscal Year 2006/07 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		*	44,830
				<u>44,830</u>
Add: Allocation From City Clerk 101-215: Permanent				44,859
Allocation From City Hall & Grounds 101-265: Maint. Crew Leader				<u>6,900</u>
<b>Activity Total</b>				<u><u>96,589</u></u>

\* Includes Approximately 100 Positions On A Temporary Basis.

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



**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

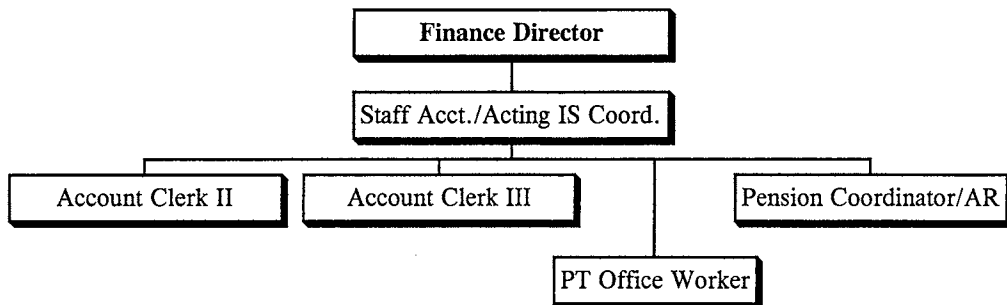
**Fund 101 General Fund**  
**Dept 192 City Clerk-Elections**

Account Description	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
702 Termination Pay	1,236	353	0	0	190	0	0
706 Salaries and Wages	24,813	35,544	32,449	47,334	47,334	51,759	51,759
707 Wages-Temporary	29,848	31,654	34,686	42,035	32,000	44,830	44,830
709 Overtime	3,039	3,719	4,995	2,500	3,500	3,500	3,500
715 Employers FICA	2,856	2,728	3,129	3,202	3,202	3,433	3,433
719 Health Insurance	4,850	6,377	7,320	7,832	5,000	4,141	4,141
722 Pension-General	682	816	1,301	1,884	1,884	2,468	2,468
724 Unemployment	185	643	734	975	975	1,000	1,000
724.001 Workers Compensation	295	162	201	220	220	225	225
725 Other Fringe Benefits	489	552	473	902	902	953	953
	<b>68,293</b>	<b>82,548</b>	<b>85,288</b>	<b>106,884</b>	<b>95,207</b>	<b>112,309</b>	<b>112,309</b>
<b>Material and Supplies:</b>							
726 Office Supplies	11,796	12,595	12,203	15,000	15,000	14,000	14,000
	<b>11,796</b>	<b>12,595</b>	<b>12,203</b>	<b>15,000</b>	<b>15,000</b>	<b>14,000</b>	<b>14,000</b>
<b>Contractual and Other:</b>							
818 Contractual Services	0	0	0	1,500	1,000	1,000	1,000
853 Telephone	0	0	154	400	400	400	400
873 Travel	0	98	506	500	500	500	500
900 Printing & Publishing	354	1,769	742	2,500	2,500	2,000	2,000
933 Equipment Maintenance	6,701	6,475	2,369	8,000	0	0	0
942 Building Rental/Lease	900	1,500	1,800	2,400	1,350	1,800	1,800
946 Office Equipment Rental	0	0	0	0	0	0	0
	<b>7,955</b>	<b>9,842</b>	<b>5,571</b>	<b>15,300</b>	<b>5,750</b>	<b>5,700</b>	<b>5,700</b>
<b>Capital Outlay:</b>							
983 Office Equipment	0	0	0	0	0	4,608	4,608
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,608</b>	<b>4,608</b>
<b>City Clerk-Elections</b>	<b>88,044</b>	<b>104,985</b>	<b>103,062</b>	<b>137,184</b>	<b>115,957</b>	<b>136,617</b>	<b>136,617</b>

**City of Jackson**  
**Fiscal Year 2006/07 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		71,077
019	Finance Director	1		91,541
305	Account Clerk II	1		39,360
306	Account Clerk III	1		41,468
307	Pension Coordinator/AR	1		43,927
PT	Part Time Office Worker		1	1,500
<b>Activity Total</b>		<b>5</b>	<b>1</b>	<b>288,873</b>
<b>Less: Allocation of Acct./Acting IS Coord. to 101-258 MIS (Acting pay)</b>				<b>-8,174</b>
				<b>280,699</b>

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



**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

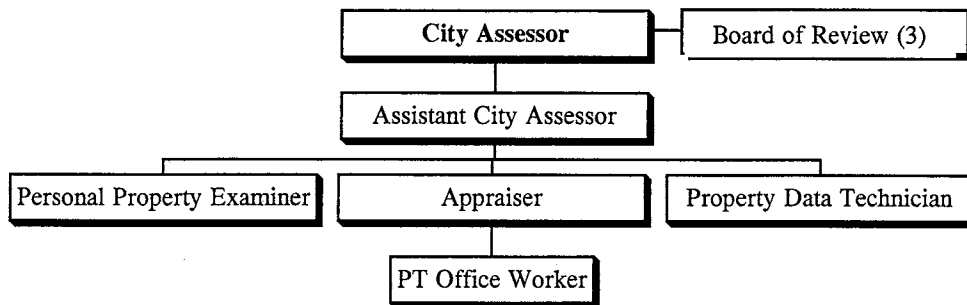
**Fund 101 General Fund**  
**Dept 201 Finance**

Account Description	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	246,276	256,647	260,022	268,373	275,398	279,199	279,199
707 Wages-Temporary	1,154	2,747	1,441	1,500	1,500	1,500	1,500
709 Overtime	43	0	0	0	0	0	0
715 Employers FICA	18,352	19,033	19,896	20,645	20,825	21,473	21,473
719 Health Insurance	36,294	42,417	49,718	54,537	55,087	60,800	60,800
722 Pension-General	6,132	6,311	9,200	12,077	12,329	15,356	15,356
724 Unemployment	713	811	869	869	1,184	1,207	1,207
724.001 Workers Compensation	683	367	366	378	385	393	393
725 Other Fringe Benefits	1,395	3,259	3,182	5,126	5,126	5,068	5,068
	<b>311,042</b>	<b>331,592</b>	<b>344,694</b>	<b>363,505</b>	<b>371,834</b>	<b>384,996</b>	<b>384,996</b>
<b>Material and Supplies:</b>							
726 Office Supplies	21,965	16,943	14,812	15,000	15,000	15,000	15,000
737 Publications	1,460	575	343	500	500	600	600
	<b>23,425</b>	<b>17,518</b>	<b>15,155</b>	<b>15,500</b>	<b>15,500</b>	<b>15,600</b>	<b>15,600</b>
<b>Contractual and Other:</b>							
818 Contractual Services	144	0	3,618	1,000	1,000	1,000	1,000
853 Telephone	4,473	3,239	4,477	5,500	2,500	2,500	2,500
873 Travel	176	78	8	150	150	150	150
934 Office Equipment Maintenance	161	0	0	0	0	0	0
958 Memberships & Dues	640	1,115	935	1,000	1,000	1,000	1,000
960 Education & Training	354	0	-35	0	100	250	250
	<b>5,948</b>	<b>4,432</b>	<b>9,003</b>	<b>7,650</b>	<b>4,750</b>	<b>4,900</b>	<b>4,900</b>
<b>Finance</b>	<b>340,415</b>	<b>353,542</b>	<b>368,852</b>	<b>386,655</b>	<b>392,084</b>	<b>405,496</b>	<b>405,496</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: City Assessor</i>				
<i>Fund-Activity: 101-209</i>				
009	Personal Property Examiner	1		51,893
009	Appraiser	1		51,893
012	Assistant City Assessor	1		62,858
307	Property Data Technician	1		41,328
ASSR	City Assessor	1		82,390
PT	Part Time Office Worker		1	2,000
PT	Board of Review		3	2,100
<b>Activity Total</b>		<b>5</b>	<b>4</b>	<b>294,462</b>

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



**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

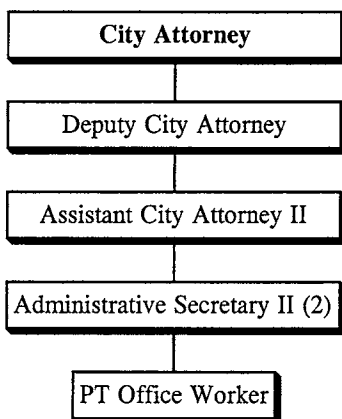
**Fund 101 General Fund**  
**Dept 209 City Assessor**

Account Description	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
702 Termination Pay	0	0	0	0	0	0	0
706 Salaries and Wages	259,056	268,121	265,211	280,454	234,456	290,362	290,362
707 Wages-Temporary	2,414	2,674	1,350	2,100	16,000	4,100	4,100
709 Overtime	703	1,193	135	300	500	500	500
715 Employers FICA	19,514	20,352	20,242	21,747	19,200	22,566	22,566
719 Health Insurance	30,120	33,243	39,222	41,718	34,500	46,573	46,573
722 Pension-General	6,465	6,661	9,294	12,697	10,573	15,969	15,969
724 Unemployment	736	838	885	860	860	1,195	1,195
724.001 Workers Compensation	2,438	1,310	1,281	1,338	1,338	1,377	1,377
725 Other Fringe Benefits	2,732	2,706	1,277	3,150	3,150	3,150	3,150
	<b>324,178</b>	<b>337,098</b>	<b>338,897</b>	<b>364,364</b>	<b>320,577</b>	<b>385,792</b>	<b>385,792</b>
<b>Material and Supplies:</b>							
726 Office Supplies	2,292	2,485	2,644	2,050	2,050	1,950	1,950
726.001 Data Processing Supplies	7,007	7,824	8,087	9,175	9,175	10,000	10,000
737 Publications	1,172	641	980	1,045	1,045	1,080	1,080
751 Gasoline	141	125	148	250	250	330	330
	<b>10,612</b>	<b>11,075</b>	<b>11,859</b>	<b>12,520</b>	<b>12,520</b>	<b>13,360</b>	<b>13,360</b>
<b>Contractual and Other:</b>							
818 Contractual Services	0	0	0	0	0	0	0
853 Telephone	4,213	3,130	3,737	4,200	2,500	2,500	2,500
873 Travel	1,670	1,171	1,236	2,250	2,100	2,250	2,250
934 Office Equipment Maintenance	2,133	2,234	2,086	2,200	2,000	1,600	1,600
939 Vehicle Maintenance	31	75	18	40	120	75	75
946 Office Equipment Rental	0	0	0	0	0	0	0
958 Memberships & Dues	370	375	465	535	535	540	540
960 Education & Training	1,857	1,426	1,518	1,190	1,300	1,085	1,085
	<b>10,274</b>	<b>8,411</b>	<b>9,060</b>	<b>10,415</b>	<b>8,555</b>	<b>8,050</b>	<b>8,050</b>
<b>Capital Outlay:</b>							
983 Office Equipment	0	3,828	2,138	6,000	6,000	0	0
985 Vehicles	0	0	0	0	0	0	0
	<b>0</b>	<b>3,828</b>	<b>2,138</b>	<b>6,000</b>	<b>6,000</b>	<b>0</b>	<b>0</b>
<b>City Assessor</b>	<b>345,064</b>	<b>360,412</b>	<b>361,954</b>	<b>393,299</b>	<b>347,652</b>	<b>407,202</b>	<b>407,202</b>

**City of Jackson**  
**Fiscal Year 2006/07 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	2		78,848
015	Assistant City Attorney II	1		73,211
016	Deputy City Attorney	1		75,709
ATRY	City Attorney	1		96,251
PT	Part Time Office Worker		1	2,500
<b>Activity Total</b>		<b>5</b>	<b>1</b>	<b>326,519</b>

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



**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

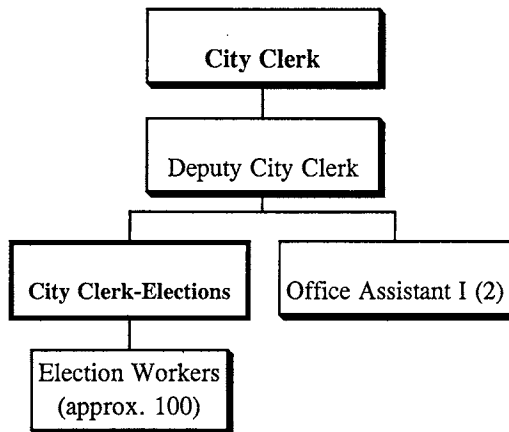
***Fund 101 General Fund***  
***Dept 210 City Attorney***

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
702 Termination Pay	0	0	3,836	0	0	0	0
706 Salaries and Wages	253,346	296,632	274,462	310,664	310,664	324,019	324,019
707 Wages-Temporary	34,463	2,438	4,130	0	0	2,500	2,500
709 Overtime	854	0		0	0	0	0
715 Employers FICA	22,118	22,734	21,742	23,765	23,765	24,788	24,788
719 Health Insurance	22,654	20,662	33,655	53,935	51,435	59,880	59,880
722 Pension-General	6,300	7,339	9,571	13,980	13,980	17,822	17,822
724 Unemployment	994	808	1,043	860	860	1,195	1,195
724.001 Workers Compensation	1,321	447	395	436	436	454	454
725 Other Fringe Benefits	2,040	3,331	2,930	5,494	5,494	5,780	5,780
	<b>344,090</b>	<b>354,391</b>	<b>351,764</b>	<b>409,134</b>	<b>406,634</b>	<b>436,438</b>	<b>436,438</b>
<b>Material and Supplies:</b>							
726 Office Supplies	5,314	4,913	6,086	6,200	5,200	6,000	6,000
737 Publications	8,065	9,319	11,014	10,000	11,000	11,000	11,000
	<b>13,379</b>	<b>14,232</b>	<b>17,100</b>	<b>16,200</b>	<b>16,200</b>	<b>17,000</b>	<b>17,000</b>
<b>Contractual and Other:</b>							
818 Contractual Services	25,620	20,475	6,742	20,000	13,000	15,000	15,000
826 Legal Fees	913	1,663	1,580	1,000	1,000	1,500	1,500
827 Witness Fees	926	619	170	720	720	1,000	1,000
853 Telephone	4,381	3,171	3,694	5,000	4,000	4,000	4,000
861 Auto Allowance	4,751	4,800	4,800	4,800	4,800	4,800	4,800
873 Travel	640	241	43	500	500	500	500
934 Office Equipment Maintenance	1,400	502	492	1,500	1,500	1,500	1,500
946 Office Equipment Rental	1,227	0	0	0	0	0	0
958 Memberships & Dues	2,815	3,077	2,696	3,100	3,100	3,100	3,100
960 Education & Training	405	816	273	500	500	1,000	1,000
	<b>43,078</b>	<b>35,364</b>	<b>20,490</b>	<b>37,120</b>	<b>29,120</b>	<b>32,400</b>	<b>32,400</b>
<b>City Attorney</b>	<b>400,547</b>	<b>403,987</b>	<b>389,354</b>	<b>462,454</b>	<b>451,954</b>	<b>485,838</b>	<b>485,838</b>

**City of Jackson  
Fiscal Year 2006/07 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	1		56,542
303	Office Assistant I	2		57,682
CLRK	City Clerk	1		73,000
		<b>4</b>		<b>187,224</b>
Less: Allocation To City Clerk-Elections 101-192: Permanent				-44,859
Allocation To Parking Assessment 586-586: Permanent				-8,901
<b>Activity Total</b>				<b>133,464</b>

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



**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

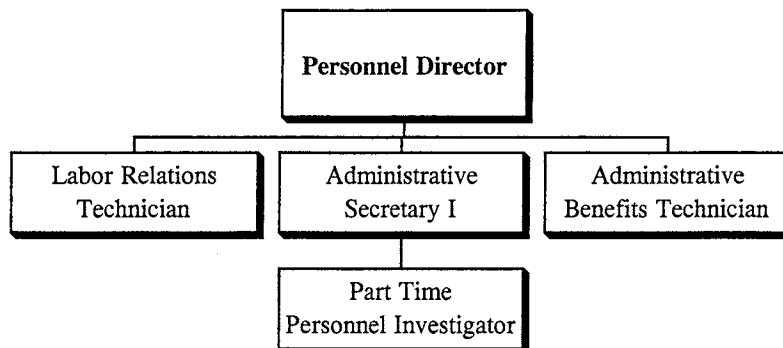
***Fund 101 General Fund***  
***Dept 215 City Clerk***

<b>Account Description</b>		<b>2002/03</b>	<b>2003/04</b>	<b>2004/05</b>	<b>2005/06</b>	<b>2005/06</b>	<b>2006/07</b>	<b>2006/07</b>
		<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Manager Proposed</b>	<b>Council Adopted</b>
<b>Personal Services:</b>								
702	Termination Pay	11,127	824		0	316	0	0
706	Salaries and Wages	115,314	126,641	132,499	124,666	124,666	133,464	133,464
707	Wages-Temporary	6,014	0		0	2,737	0	0
709	Overtime	148	904	1,319	500	500	800	800
715	Employers FICA	10,848	10,205	10,205	9,536	9,536	10,210	10,210
719	Health Insurance	11,466	13,584	15,518	17,912	8,100	9,107	9,107
722	Pension-General	2,861	3,310	4,682	5,608	5,608	7,340	7,340
724	Unemployment	435	527	488	464	464	644	644
724.001	Workers Compensation	457	190	185	175	175	187	187
725	Other Fringe Benefits	1,366	1,767	2,050	2,562	2,562	2,702	2,702
		<b>160,036</b>	<b>157,952</b>	<b>166,946</b>	<b>161,423</b>	<b>154,664</b>	<b>164,454</b>	<b>164,454</b>
<b>Material and Supplies:</b>								
726	Office Supplies	6,299	6,253	4,824	7,500	9,000	7,500	7,500
737	Publications	151	207	370	450	400	400	400
		<b>6,450</b>	<b>6,460</b>	<b>5,194</b>	<b>7,950</b>	<b>9,400</b>	<b>7,900</b>	<b>7,900</b>
<b>Contractual and Other:</b>								
818	Contractual Services	2,806	5,868	3,246	6,000	6,000	6,000	6,000
853	Telephone	3,123	2,340	2,692	3,000	2,000	2,000	2,000
873	Travel	535	302	410	500	500	500	500
900	Printing & Publishing	13,802	9,340	6,506	7,000	9,000	7,000	7,000
934	Office Equipment Maintenance	388	265	506	1,500	1,000	1,000	1,000
946	Office Equipment Rental	621	483	0	0	0	0	0
958	Memberships & Dues	320	330	311	500	400	400	400
960	Education & Training	1,761	906	1,543	2,000	2,000	2,500	2,500
		<b>23,356</b>	<b>19,834</b>	<b>15,214</b>	<b>20,500</b>	<b>20,900</b>	<b>19,400</b>	<b>19,400</b>
<b>Capital Outlay:</b>								
983	Office Equipment	0	504	1,598	2,000	2,000	2,000	2,000
		<b>0</b>	<b>504</b>	<b>1,598</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>City Clerk</b>		<b>189,842</b>	<b>184,750</b>	<b>188,952</b>	<b>191,873</b>	<b>186,964</b>	<b>193,754</b>	<b>193,754</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Personnel</i>				
<i>Fund-Activity: 101-226</i>				
004	Administrative Secretary I	1		34,882
006	Admin. Benefits Technician	1		45,681
006	Labor Relations Technician	1		45,681
016	Personnel Director	1		82,587
PT	Part-Time Personnel Investigator		1	800
<b>Activity Total</b>		<b>4</b>	<b>1</b>	<b>209,631</b>

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



**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

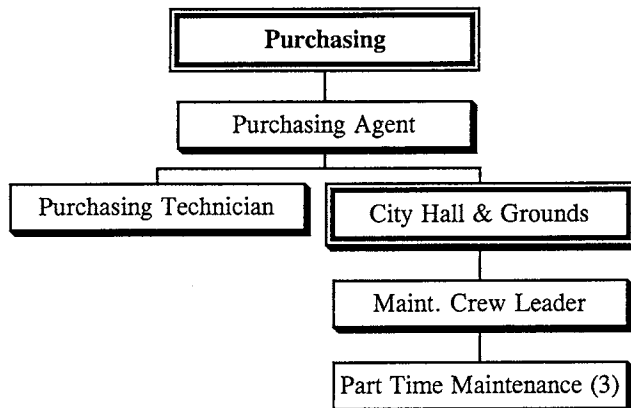
**Fund 101 General Fund**  
**Dept 226 Personnel**

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	187,471	195,761	188,803	197,432	197,432	208,831	208,831
707 Wages-Temporary	0	346	5,015	800	1,100	800	800
709 Overtime	145	137	412	500	750	750	750
715 Employers FICA	14,032	14,901	14,554	15,164	15,164	16,094	16,094
719 Health Insurance	28,508	26,990	40,806	46,111	50,000	51,730	51,730
722 Pension-General	4,669	4,911	6,578	8,883	8,918	11,527	11,527
724 Unemployment	565	621	784	703	703	977	977
724.001 Workers Compensation	519	285	270	278	278	301	301
725 Other Fringe Benefits	554	1,610	1,986	4,037	4,037	4,248	4,248
	<b>236,463</b>	<b>245,562</b>	<b>259,208</b>	<b>273,908</b>	<b>278,382</b>	<b>295,258</b>	<b>295,258</b>
<b>Material and Supplies:</b>							
726 Office Supplies	9,899	8,113	5,740	8,800	8,800	9,000	9,000
737 Publications	4,948	4,207	4,084	4,200	4,500	4,700	4,700
755 Safety Supplies	1,743	-191	727	1,500	1,200	1,500	1,500
	<b>16,590</b>	<b>12,129</b>	<b>10,551</b>	<b>14,500</b>	<b>14,500</b>	<b>15,200</b>	<b>15,200</b>
<b>Contractual and Other:</b>							
818 Contractual Services	17,560	14,845	2,372	10,000	22,500	15,000	15,000
853 Telephone	4,388	3,400	3,979	4,000	2,700	3,000	3,000
873 Travel	619	460	157	600	600	700	700
900 Printing & Publishing	1,929	1,499	1,586	750	1,200	1,200	1,200
934 Office Equipment Maintenance	406	425	321	300	300	300	300
946 Office Equipment Rental	0	0	984	2,000	2,000	2,000	2,000
958 Memberships & Dues	635	1,394	894	1,275	1,275	1,300	1,300
960 Education & Training	3,098	340	225	500	1,400	2,500	2,500
960.001 Training-City Wide	13,321	9,605	8,976	10,000	9,650	10,000	10,000
960.002 Training-New Recruitment	0	0	0	400	0	400	400
960.003 Training-MAPE Reimb.	3,087	1,757	1,322	3,000	1,500	3,000	3,000
960.004 City Wide Wellness Programs	0	0	2,631	3,000	2,500	3,000	3,000
	<b>45,043</b>	<b>33,725</b>	<b>23,447</b>	<b>35,825</b>	<b>45,625</b>	<b>42,400</b>	<b>42,400</b>
<b>Personnel</b>	<b>298,096</b>	<b>291,416</b>	<b>293,206</b>	<b>324,233</b>	<b>338,507</b>	<b>352,858</b>	<b>352,858</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Personnel Schedule**

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: Purchasing</i>					
<i>Fund-Activity: 101-233</i>					
005		Purchasing Technician	1		45,681
012		Purchasing Agent	1		62,858
<b>Activity Total</b>			<b>2</b>		<b>108,539</b>

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



**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

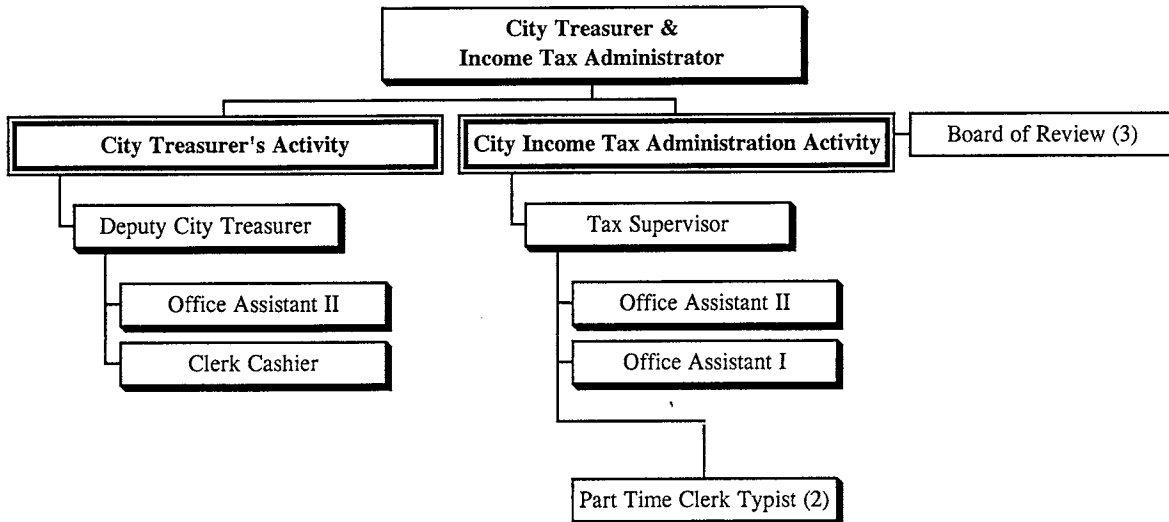
***Fund 101 General Fund***  
***Dept 233 Purchasing***

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
<b>Personal Services:</b>							
702 Termination Pay	0	0	0	0	0	0	0
706 Salaries and Wages	97,000	101,088	102,839	105,379	105,379	108,539	108,539
707 Wages-Temporary	13,832	17,598	1,742	0	300	0	0
709 Overtime	18	12	0	0	0	0	0
715 Employers FICA	8,386	8,982	7,931	8,062	8,062	8,304	8,304
719 Health Insurance	18,148	20,123	21,880	21,889	21,889	24,627	24,627
722 Pension-General	2,414	2,507	3,583	4,741	4,741	5,969	5,969
724 Unemployment	382	492	347	344	344	478	478
724.001 Workers Compensation	309	172	148	147	147	152	152
725 Other Fringe Benefits	168	167	47	2,068	2,068	2,157	2,157
	<b>140,657</b>	<b>151,141</b>	<b>138,517</b>	<b>142,630</b>	<b>142,930</b>	<b>150,226</b>	<b>150,226</b>
<b>Material and Supplies:</b>							
726 Office Supplies	7,747	4,632	4,055	5,000	5,000	5,000	5,000
737 Publications	418	59	159	500	500	500	500
	<b>8,165</b>	<b>4,691</b>	<b>4,214</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>
<b>Contractual and Other:</b>							
818 Contractual Services	1,211	450	100	1,200	1,000	1,000	1,000
853 Telephone	3,609	2,715	2,738	3,600	1,500	1,500	1,500
873 Travel	84	-21	0	0	200	200	200
900 Printing & Publishing	125	215	424	200	400	400	400
902 Advertising	936	719	0	800	800	800	800
934 Office Equipment Maintenance	119	0	453	400	400	400	400
946 Office Equipment Rental	-6,829	162	-362	500	500	500	500
958 Memberships & Dues	775	1,350	1,105	1,000	1,000	1,000	1,000
960 Education & Training	60	50	846	0	500	500	500
	<b>90</b>	<b>5,640</b>	<b>5,304</b>	<b>7,700</b>	<b>6,300</b>	<b>6,300</b>	<b>6,300</b>
<b>Purchasing</b>	<b>148,912</b>	<b>161,472</b>	<b>148,035</b>	<b>155,830</b>	<b>154,730</b>	<b>162,026</b>	<b>162,026</b>

**City of Jackson**  
**Fiscal Year 2006/07 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	1		55,547
ELEC	City Treasurer	1		76,237
303	Clerk Cashier	1		33,530
305	Office Assistant II	1		39,360
<b>Activity Total</b>		<b>4</b>		<b>204,674</b>

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



**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

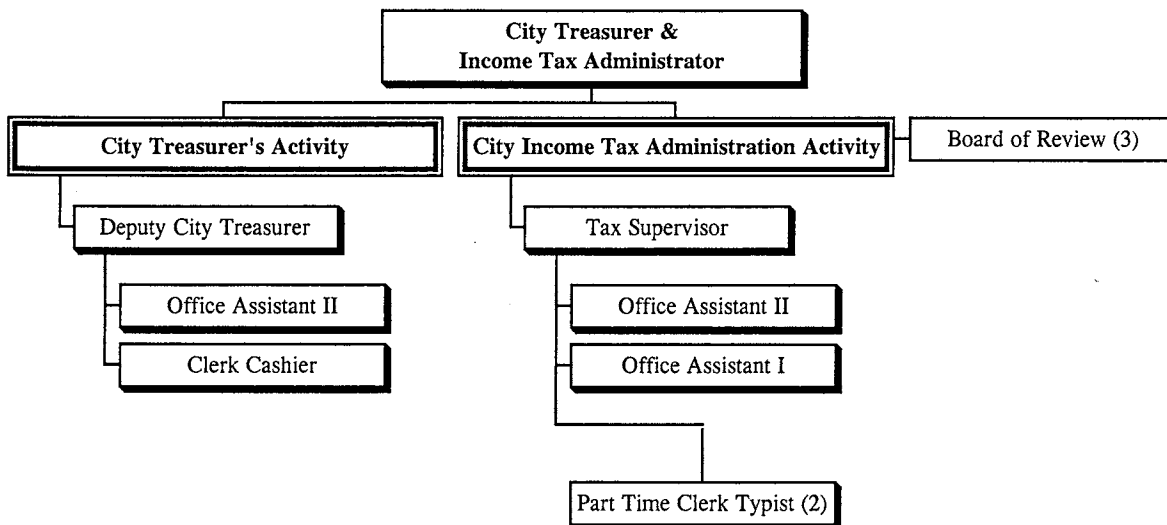
**Fund 101 General Fund**  
**Dept 253 City Treasurer**

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	180,109	185,966	187,232	195,182	195,182	204,674	204,674
707 Wages-Temporary	0	0	0	0	0	0	0
715 Employers FICA	13,572	14,243	14,489	14,932	14,932	15,658	15,658
719 Health Insurance	36,434	40,797	46,313	48,968	48,968	54,921	54,921
722 Pension-General	4,484	4,581	6,566	8,783	8,783	11,257	11,257
724 Unemployment	474	475	516	688	688	956	956
724.001 Workers Compensation	311	166	165	885	885	927	927
725 Other Fringe Benefits	1,897	1,220	1,115	3,830	3,830	4,019	4,019
	<b>237,281</b>	<b>247,448</b>	<b>256,396</b>	<b>273,268</b>	<b>273,268</b>	<b>292,412</b>	<b>292,412</b>
<b>Material and Supplies:</b>							
726 Office Supplies	6,917	5,802	10,903	7,540	7,540	4,640	4,640
737 Publications	356	121	125	670	670	660	660
	<b>7,273</b>	<b>5,923</b>	<b>11,028</b>	<b>8,210</b>	<b>8,210</b>	<b>5,300</b>	<b>5,300</b>
<b>Contractual and Other:</b>							
810 EPAY Costs	0	412	0	0	0	0	0
818 Contractual Service	0	0	0	1,500	1,500	2,000	2,000
853 Telephone	3,059	2,340	3,514	4,000	3,000	3,000	3,000
861. Auto	465	4,800	4,800	4,800	4,800	4,800	4,800
873 Travel	0	44	32	450	450	450	450
934 Office Equipment Maintenance	445	465	763	2,375	2,375	905	905
935 Software Maintenance	0	0	0	0	0	3,450	3,450
946 Office Equipment Rental	311	483	0	0	0	0	0
958 Memberships & Dues	1,659	1,558	470	250	250	270	270
960 Education & Training	165	136	171	0	0	0	0
	<b>6,104</b>	<b>10,238</b>	<b>9,750</b>	<b>13,375</b>	<b>12,375</b>	<b>14,875</b>	<b>14,875</b>
<b>Capital Outlay:</b>							
983 Office Equipment	0	0	2,377	3,700	3,700	3,700	3,700
984 Software - BS&A Upgrade	0	0	38,533	0	0	0	0
	<b>0</b>	<b>0</b>	<b>40,910</b>	<b>3,700</b>	<b>3,700</b>	<b>3,700</b>	<b>3,700</b>
<b>City Treasurer</b>	<b>250,658</b>	<b>263,609</b>	<b>318,084</b>	<b>298,553</b>	<b>297,553</b>	<b>316,287</b>	<b>316,287</b>

**City of Jackson**  
**Fiscal Year 2006/07 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		51,892
303		Office Assistant I	1		35,583
305		Office Assistant II	1		39,360
PT		Part-Time Clerk-Typist		2	23,000
PT		Board of Review		3	750
<b>Activity Total</b>			<b>3</b>	<b>5</b>	<b>150,585</b>

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



**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
<b>Personal Services:</b>							
706 Salaries and Wages	97,833	101,088	103,434	118,910	118,910	126,835	<b>126,835</b>
707 Wages-Temporary	29,938	29,731	35,627	23,750	23,750	23,750	<b>23,750</b>
715 Employers FICA	10,145	10,234	11,192	10,914	10,914	11,520	<b>11,520</b>
719 Health Insurance	8,949	15,671	15,174	21,743	37,350	39,276	<b>39,276</b>
722 Pension-General	2,657	2,722	4,056	5,351	5,351	6,976	<b>6,976</b>
724 Unemployment	598	661	866	688	688	956	<b>956</b>
724.001 Workers Compensation	343	167	175	200	200	211	<b>211</b>
725 Other Fringe Benefits	2,306	938	974	2,633	2,633	2,765	<b>2,765</b>
	<b>152,769</b>	<b>161,212</b>	<b>171,498</b>	<b>184,189</b>	<b>199,796</b>	<b>212,289</b>	<b>212,289</b>
<b>Material and Supplies:</b>							
726 Office Supplies	22,827	27,252	19,000	32,975	32,975	33,875	<b>33,875</b>
737 Publications	0	1,154	0	1,080	1,080	1,850	<b>1,850</b>
	<b>22,827</b>	<b>28,406</b>	<b>19,000</b>	<b>34,055</b>	<b>34,055</b>	<b>35,725</b>	<b>35,725</b>
<b>Contractual and Other:</b>							
853 Telephone	1,647	1,469	1,889	2,400	900	900	<b>900</b>
873 Travel	64	297	312	400	400	400	<b>400</b>
934 Office Equipment Maintenance	45	65	538	1,750	1,750	1,780	<b>1,780</b>
935 Software Maintenance	6,250	6,563	6,563	6,700	6,700	6,700	<b>6,700</b>
946 Office Equipment Rental	55,031	55,204	0	0	0	0	<b>0</b>
960 Education & Training	0	0	0	1,700	1,700	1,700	<b>1,700</b>
	<b>63,037</b>	<b>63,598</b>	<b>9,302</b>	<b>12,950</b>	<b>11,450</b>	<b>11,480</b>	<b>11,480</b>
<b>Capital Outlay:</b>							
983 Office Equipment	0	0	1,725	3,700	3,700	3,700	<b>3,700</b>
984 Software Purchase	0	0	0	0	0	0	<b>0</b>
	<b>0</b>	<b>0</b>	<b>1,725</b>	<b>3,700</b>	<b>3,700</b>	<b>3,700</b>	<b>3,700</b>
<b>City Income Tax Administration</b>	<b>238,633</b>	<b>253,216</b>	<b>201,525</b>	<b>234,894</b>	<b>249,001</b>	<b>263,194</b>	<b>263,194</b>

**City of Jackson**  
**Fiscal Year 2006/07 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>				
306	Computer Sys. Oper./PC Tech.	1		34,588
310	Computer Systems & Network Mgr.	1		57,876
		<u>2</u>		92,464
Add: Allocation of Acct./Acting IS Coord. from 101-201 Finance (Acting pay)				<u>8,174</u>
<b>Activity Total</b>				<b><u><u>100,638</u></u></b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

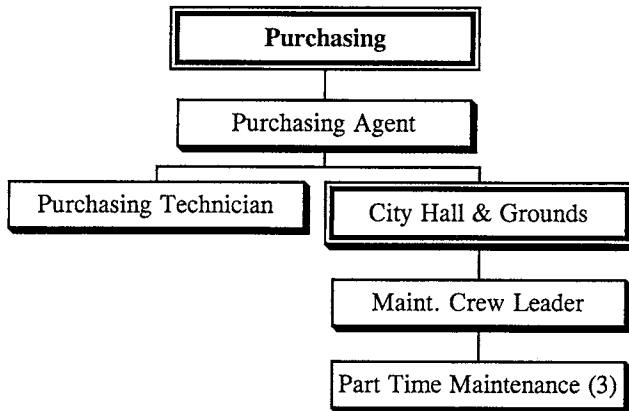
***Fund 101 General Fund***  
***Dept 258 Management Information Services***

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
702 Termination Pay	0	0	5,923	0	0	0	0
706 Salaries and Wages	143,728	154,108	101,240	105,630	80,015	100,638	100,638
707 Wages-Temporary	864	0	0	0	19	0	0
709 Overtime	607	942	2,710	1,000	17,055	1,500	1,500
715 Employers FICA	10,838	11,639	8,480	8,082	7,310	7,699	7,699
719 Health Insurance	23,529	20,550	10,756	11,258	12,515	20,882	20,882
722 Pension-General	3,611	3,857	3,616	4,755	4,316	5,393	5,393
724 Unemployment	424	490	364	364	505	505	505
724.001 Workers Compensation	398	218	150	150	128	137	137
725 Other Fringe Benefits	346	368	767	1,947	912	1,959	1,959
	<u>184,345</u>	<u>192,172</u>	<u>134,006</u>	<u>133,186</u>	<u>122,775</u>	<u>138,713</u>	<u>138,713</u>
<b>Material and Supplies:</b>							
726 Office Supplies	3,763	2,460	2,607	517	937	620	620
726.001 Data Processing Supplies	7,451	7,770	5,960	4,600	9,000	7,020	7,020
737 Publications	0	0	0	0	82	0	0
	<u>11,214</u>	<u>10,230</u>	<u>8,567</u>	<u>5,117</u>	<u>10,019</u>	<u>7,640</u>	<u>7,640</u>
<b>Contractual and Other:</b>							
818 Contractual Services	22,328	25,827	24,067	43,000	34,328	34,030	34,030
818.028 Contractual Services-GIS	2,957	0	0	0	0	0	0
818.041 Cont Serv.-Needs Assmt.Study	0	15,000	0	0	0	0	0
818.042 Cont Serv.-Fiber Optics Cable	168	24,033	0	0	0	0	0
853 Telephone	8,946	19,704	7,277	8,080	2,075	6,160	6,160
873 Travel	1,158	1,073	696	800	868	800	800
934 Office Equipment Maintenance	969	3,772	2,587	5,128	4,428	4,428	4,428
935 Software Maintenance	42,829	47,961	49,617	56,288	44,248	53,928	53,928
946 Office Equipment Rental	38,897	38,897	0	0	0	0	0
960 Education & Training	0	0	3,990	5,600	5,000	6,000	6,000
	<u>118,252</u>	<u>176,267</u>	<u>88,234</u>	<u>118,896</u>	<u>90,947</u>	<u>105,346</u>	<u>105,346</u>
<b>Capital Outlay:</b>							
977 Equipment	0	29,064	18,126	0	19,270	5,500	5,500
984 Software Purchase	0	0	0	30,000	35,430	0	0
	<u>0</u>	<u>29,064</u>	<u>18,126</u>	<u>30,000</u>	<u>54,700</u>	<u>5,500</u>	<u>5,500</u>
<b>Management Information Services</b>	<b><u>313,811</u></b>	<b><u>407,733</u></b>	<b><u>248,933</u></b>	<b><u>287,199</u></b>	<b><u>278,441</u></b>	<b><u>257,199</u></b>	<b><u>257,199</u></b>

**City of Jackson**  
**Fiscal Year 2006/07 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>				
307	Maintenance Crew Leader	1		48,423
PT	Part-Time Maintenance		3	21,739
<b>Activity Total</b>		<b>1</b>	<b>3</b>	<b>70,162</b>
Less: Allocation To City Clerk-Elections 101-192: Maintenance Crew Leader				-6,900
				<b>63,262</b>

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



**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

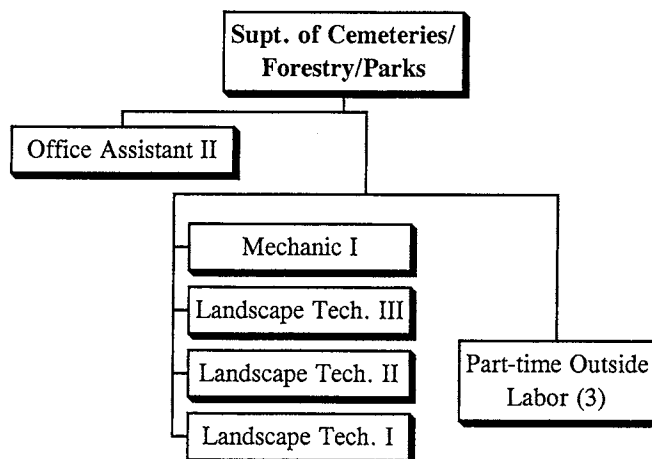
***Fund 101 General Fund***  
***Dept 265 City Hall & Grounds***

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
<b>Personal Services:</b>							
706 Salaries and Wages	41,730	45,086	44,866	41,506	41,506	41,523	<b>41,523</b>
707 Wages-Temporary	25,694	27,739	21,305	21,739	21,739	21,739	<b>21,739</b>
709 Overtime	886	6,552	10,439	1,000	22,000	4,000	<b>4,000</b>
715 Employers FICA	5,194	6,665	5,818	4,916	6,521	5,145	<b>5,145</b>
719 Health Insurance	7,763	8,156	8,679	10,313	10,313	13,024	<b>13,024</b>
722 Pension-General	1,060	1,484	1,919	1,913	2,858	2,504	<b>2,504</b>
724 Unemployment	340	509	422	427	427	832	<b>832</b>
724.001 Workers Compensation	3,243	1,990	1,720	1,548	1,548	1,621	<b>1,621</b>
725 Other Fringe Benefits	860	263	274	1,003	1,003	2,143	<b>2,143</b>
	<b>86,770</b>	<b>98,444</b>	<b>95,442</b>	<b>84,365</b>	<b>107,915</b>	<b>92,531</b>	<b>92,531</b>
<b>Material and Supplies:</b>							
751 Gasoline	643	599	672	550	1,500	1,600	<b>1,600</b>
758 Laundry	4,656	3,087	1,450	4,000	2,000	2,000	<b>2,000</b>
776 Custodial Supplies	13,351	10,359	11,749	13,000	13,000	11,500	<b>11,500</b>
	<b>18,650</b>	<b>14,045</b>	<b>13,871</b>	<b>17,550</b>	<b>16,500</b>	<b>15,100</b>	<b>15,100</b>
<b>Contractual and Other:</b>							
818 Contractual Services	82,640	30,089	31,757	36,000	40,000	40,000	<b>40,000</b>
853 Telephone	5,613	4,999	4,748	6,200	4,700	4,700	<b>4,700</b>
873 Travel	0	0	0	0	0	0	<b>0</b>
880 Community Promotion	0	0	161	500	500	500	<b>500</b>
914 Insurance	7,170	6,087	6,294	6,420	7,484	7,634	<b>7,634</b>
920 Utilities	120,391	99,153	101,775	100,000	90,000	100,000	<b>100,000</b>
931 Building Maintenance	65,010	44,861	164,801	34,000	34,000	31,000	<b>31,000</b>
933 Equipment Maintenance	380	511	0	500	0	0	<b>0</b>
934 Office Equipment Maintenance	142	495	196	0	165	0	<b>0</b>
939 Vehicle Maintenance	1,384	956	340	500	1,000	1,000	<b>1,000</b>
960 Education & Training	0	0	0	500	300	500	<b>500</b>
	<b>282,730</b>	<b>187,151</b>	<b>310,072</b>	<b>184,620</b>	<b>178,149</b>	<b>185,334</b>	<b>185,334</b>
<b>Capital Outlay:</b>							
976.011 City Hall Improvements	0	0	0	0	0	0	<b>0</b>
985 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>0</b>	<b>0</b>
<b>City Hall &amp; Grounds</b>	<b>388,150</b>	<b>299,640</b>	<b>419,385</b>	<b>286,535</b>	<b>302,564</b>	<b>292,965</b>	<b>292,965</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Cemeteries</i>				
<i>Fund-Activity: 101-276</i>				
012	Supt. of Cemeteries/Forestry/Parks	1		71,077
304	Landscape Technician I	1		28,324
305	Office Assistant II	1		39,360
305	Landscape Technician II	1		28,522
306	Landscape Technician III	1		41,468
306	Mechanic I	1		41,468
PT	Part Time Laborer		3	20,480
		6	3	270,699
Less: Allocation of 1/2 Supt. of Cemeteries/Forestry/Parks to 101-690				-35,538
Allocation of 1/2 Office Assistant II to 101-690				-19,680
<b>Activity Total</b>				<b>215,481</b>

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



**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
702 Termination Pay	0	0	12,218	0	0	0	0
706 Salaries and Wages	179,845	175,786	150,297	192,368	192,368	195,001	195,001
707 Wages-Temporary	28,635	27,522	56,182	20,480	20,480	20,480	20,480
709 Overtime	8,493	14,195	6,060	9,000	9,000	9,000	9,000
715 Employers FICA	16,343	16,058	17,289	16,282	16,282	16,485	16,485
719 Health Insurance	44,529	38,402	37,512	57,152	35,000	62,843	62,843
722 Pension-General	4,687	4,658	5,554	8,658	8,658	10,725	10,725
724 Unemployment	857	1,140	1,551	1,251	1,251	1,739	1,739
724.001 Workers Compensation	9,002	4,393	4,597	4,290	4,290	4,424	4,424
725 Other Fringe Benefits	3,275	1,252	215	4,234	4,234	4,359	4,359
	<b>295,666</b>	<b>283,406</b>	<b>291,475</b>	<b>313,715</b>	<b>291,563</b>	<b>325,056</b>	<b>325,056</b>
<b>Material and Supplies:</b>							
726 Office Supplies	1,079	941	822	600	600	600	600
740 Operating Supplies	4,487	1,621	2,108	2,500	2,500	2,500	2,500
751 Gasoline	9,476	12,243	22,473	12,750	14,750	14,750	14,750
755 Safety Supplies	450	780	1,564	1,500	1,500	1,300	1,300
756 Miscellaneous Supplies	1,413	1,151	1,321	1,500	1,500	1,500	1,500
758 Laundry	1,639	2,182	2,208	2,160	2,160	1,900	1,900
759 Small Tools	2,647	1,728	2,889	1,650	1,650	1,650	1,650
776 Custodial Supplies	1,181	1,952	3,296	1,200	1,200	1,500	1,500
778 Equipment Maint. Supplies	11,638	24,684	23,746	13,000	13,000	15,000	15,000
782 Materials	4,141	1,667	4,135	3,075	3,075	3,075	3,075
783 Seed And Sod	1,817	4,891	2,495	3,000	3,000	3,000	3,000
	<b>39,968</b>	<b>53,840</b>	<b>67,057</b>	<b>42,935</b>	<b>44,935</b>	<b>46,775</b>	<b>46,775</b>
<b>Contractual and Other:</b>							
818 Contractual Services	8,544	8,446	11,190	9,600	9,600	9,600	9,600
818.025 Contractual Services-DPW	116	0	0	0	0	0	0
853 Telephone	4,677	4,578	2,396	4,300	2,300	2,360	2,360
873 Travel	0	0	24	0	0	50	50
900 Printing & Publishing	0	325	407	500	500	500	500
902 Advertising	455	0	132	600	600	600	600
920 Utilities	9,940	17,904	14,719	16,000	16,000	17,800	17,800
931 Building Maintenance	32,754	2,433	865	0	0	3,000	3,000
933 Equipment Maintenance	5,676	6,758	6,941	4,000	4,000	4,000	4,000
934 Office Equipment Maintenance	95	0	0	250	250	250	250
938 Grounds Maintenance	3,885	773	5,073	3,000	3,000	3,000	3,000
958 Memberships & Dues	30	0	30	0	0	0	0
960 Education & Training	153	682	525	0	0	300	300
	<b>66,325</b>	<b>41,899</b>	<b>42,302</b>	<b>38,250</b>	<b>36,250</b>	<b>41,460</b>	<b>41,460</b>
<b>Capital Outlay:</b>							
982 Machinery & Equipment	7,248	3,195	6,832	6,500	6,500	4,800	4,800
	<b>7,248</b>	<b>3,195</b>	<b>6,832</b>	<b>6,500</b>	<b>6,500</b>	<b>4,800</b>	<b>4,800</b>
<b>Cemeteries</b>	<b>409,207</b>	<b>382,340</b>	<b>407,666</b>	<b>401,400</b>	<b>379,248</b>	<b>418,091</b>	<b>418,091</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2002/03</b>	<b>2003/04</b>	<b>2004/05</b>	<b>2005/06</b>	<b>2005/06</b>	<b>2006/07</b>	<b>2006/07</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Projected</b>	<b>Manager Proposed</b>	<b>Council Adopted</b>
<b>Personal Services:</b>							
706.002 Employee Leave Expense	44,892	-20,234	-3,606	0	0	0	<b>0</b>
	44,892	-20,234	-3,606	0	0	0	<b>0</b>
<b>Materials and Supplies:</b>							
730 Postage	94,921	90,080	80,501	95,000	90,000	90,000	<b>90,000</b>
	94,921	90,080	80,501	95,000	90,000	90,000	<b>90,000</b>
<b>Contractual and Other:</b>							
719.001 Health Insurance-Retirees	22,010	119,620	170,832	180,000	215,000	260,000	<b>260,000</b>
722.003 Pension - General-Other	56,445	59,267	62,231	65,342	65,342	68,610	<b>68,610</b>
808 Audit Fees	28,228	33,346	31,550	32,000	34,800	38,280	<b>38,280</b>
818 Contractual Services	8,767	7,147	7,092	10,000	10,000	10,000	<b>10,000</b>
818.033 Cont. Serv.-Train Depot Study	0	0	20,989	0	29,011	0	<b>0</b>
818.044 Cont. Serv. OPD	95	0	0	0	0	0	<b>0</b>
818.045 Cont. Serv.-Airport Landfill	0	0	6,217	30,000	10,000	10,000	<b>10,000</b>
818.046 Cont. Serv.-Ret. Drug Subsidy	0	0	0	0	3,500	0	<b>0</b>
818.299 Cont. Serv.-United Way (FIA)	0	0	76,127	0	20,839	50,000	<b>50,000</b>
853 Telephone	3,286	5,807	3,385	3,000	1,000	0	<b>0</b>
880 Comm. Promotion	101,771	86,987	33,380	45,000	55,000	45,000	<b>45,000</b>
880.001 Downtown Marketing Study	25,000	25,000	0	0	0	0	<b>0</b>
880.003 Comm. Promotion-Art Projects	0	17,771	0	0	0	0	<b>0</b>
880.265 Comm. Promotion-City Hall	0	8,442	0	0	0	0	<b>0</b>
900 Printing & Publishing	432	0	85	0	0	0	<b>0</b>
914 Insurance	80,533	73,592	69,226	70,033	70,804	72,220	<b>72,220</b>
914.001 Insurance-Ded. Portion	27,418	10,529	5,878	20,000	10,000	10,000	<b>10,000</b>
956.001 Contingency	0	0	0	28,105	0	12,740	<b>12,740</b>
959 Property Taxes	1,750	1,659	1,393	1,800	1,414	1,460	<b>1,460</b>
962 Uncollectible Accounts	89,129	-59,673	49,607	70,000	50,000	50,000	<b>50,000</b>
963 Miscellaneous	5,668	2,245	2,576	5,000	3,000	3,000	<b>3,000</b>
	450,532	391,739	540,568	560,280	579,710	631,310	<b>631,310</b>
<b>Unallocated</b>	<b>590,345</b>	<b>461,585</b>	<b>617,463</b>	<b>655,280</b>	<b>669,710</b>	<b>721,310</b>	<b>721,310</b>



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**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**General Fund**  
**Police Department Summary**

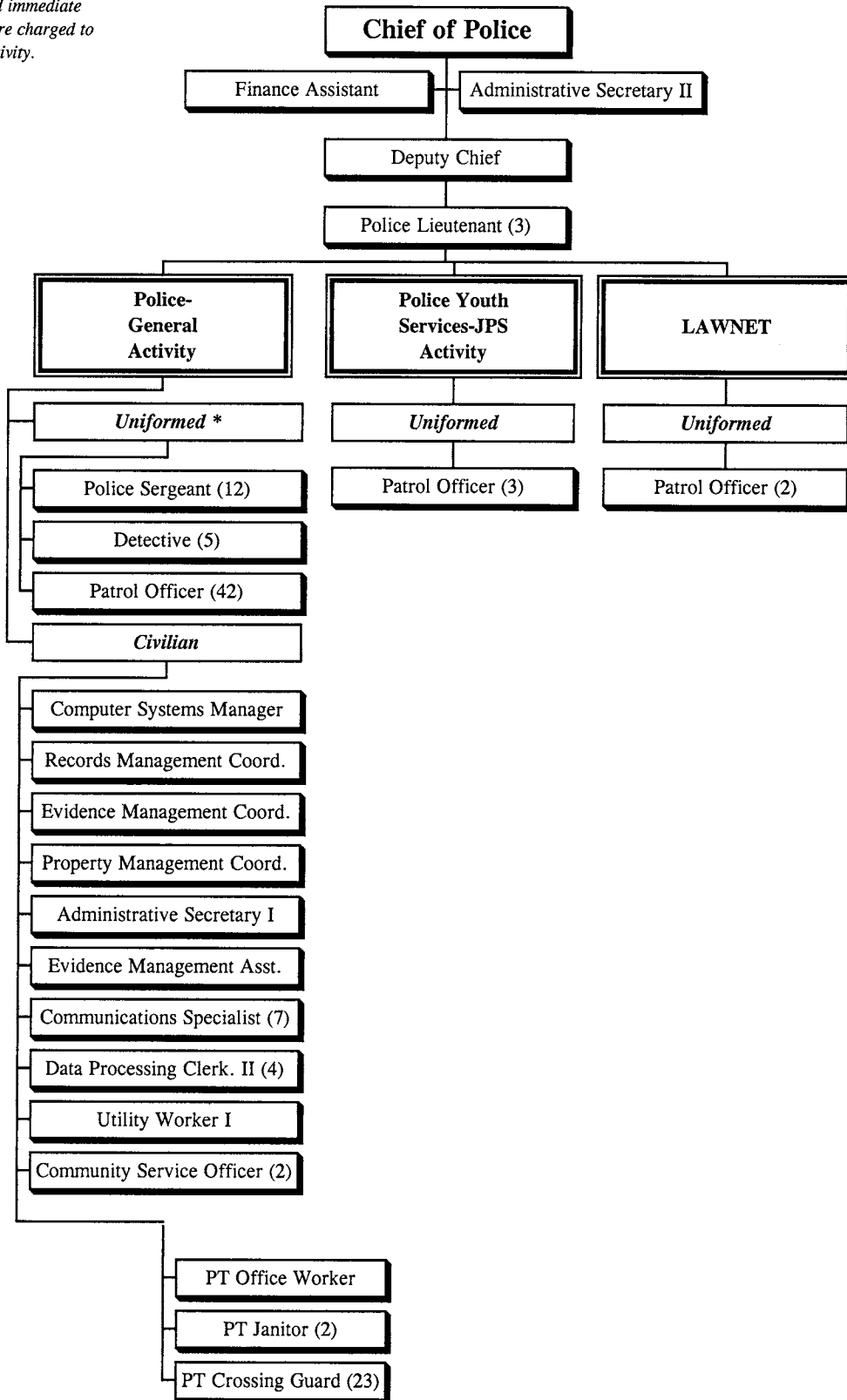
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<u>Activity #</u>	<u>Activity Name</u>	<u>Adopted Budget</u>
101-301	Police Department (General)	\$ 8,886,216
101-303	Police Youth Services - J.P.S.	304,578
101-311	JCCAE Grant	4,394
101-313	Consortium Training	43,472
101-314	In-Service Training	<u>14,685</u>
General Fund Total - Police Department		<u><u>\$ 9,253,345</u></u>

# City of Jackson Police Department Activity Personnel Chart

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



**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Police Department</i>				
<i>Fund-Activity: 101-301</i>				
000	Community Service Officer	2		41,518
004	Administrative Secretary I	1		23,838
006	Administrative Secretary II	1		42,389
006	Evidence Management Coordinator	1		43,121
006	Property Mgt. Coordinator	1		42,308
007	Finance Assistant	1		45,681
009	Records Management Coordinator	1		51,892
010	Computer Systems Manager	1		55,547
016	Deputy Chief	1		78,752
020	Police Chief	1		96,476
082	Patrol Officer	42		2,194,892
084	Detective	5		296,820
085	Police Sergeant	12		766,654
087	Police Lieutenant	3		213,040
302	Utility Worker I	1		36,153
303	Data Processing Clerk II	4		142,313
303	Communication Specialists	7		224,886
305	Evidence Management Assistant	1		36,272
PT	Part-Time Office Worker		1	5,465
PT	Part-Time School Crossing Guard		23	85,163
PT	Part-Time Janitor		2	24,320
<b>Activity Total</b>		<b>86</b>	<b>26</b>	<b>4,547,500</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
702 Termination Pay	30,461	6,055	28,876	36,749	943	51,691	<b>51,691</b>
706 Salaries and Wages	3,915,777	4,109,757	4,045,418	4,323,119	4,360,931	4,432,552	<b>4,432,552</b>
707 Wages-Temporary	128,251	116,025	117,659	125,959	120,979	114,948	<b>114,948</b>
709 Overtime	299,299	255,116	263,074	289,780	261,137	300,000	<b>300,000</b>
715 Employers FICA	99,589	111,438	112,807	119,418	121,684	119,075	<b>119,075</b>
719 Health Insurance	564,173	651,574	708,636	790,258	854,740	870,663	<b>870,663</b>
722 Pension-General	19,026	18,797	26,777	35,170	36,654	42,097	<b>42,097</b>
722.733 Pension-Police/Fire 345	1,065,657	1,277,905	1,428,319	1,616,894	1,616,894	1,743,033	<b>1,743,033</b>
724 Unemployment	13,702	15,663	16,369	19,608	23,077	25,812	<b>25,812</b>
724.001 Workers Compensation	104,705	58,567	56,386	60,641	59,049	63,249	<b>63,249</b>
725 Other Fringe Benefits	36,364	33,219	30,918	72,255	31,593	76,798	<b>76,798</b>
	<b>6,277,004</b>	<b>6,654,116</b>	<b>6,835,239</b>	<b>7,489,851</b>	<b>7,487,681</b>	<b>7,839,918</b>	<b>7,839,918</b>
<b>Material and Supplies:</b>							
726 Office Supplies	26,231	17,024	26,318	17,477	13,838	32,182	<b>32,182</b>
726.001 Data Processing Supplies	16,059	7,365	16,316	19,900	9,000	10,660	<b>10,660</b>
730 Postage	1,001	394	533	450	680	540	<b>540</b>
737 Publications	15,112	3,872	4,860	5,482	3,700	2,672	<b>2,672</b>
741 Ammunition	13,192	12,566	5,822	10,885	1,200	10,953	<b>10,953</b>
744 Uniform Allowance	56,256	54,535	31,111	45,636	36,636	38,614	<b>38,614</b>
745.004 Program Supplies - CP	665	454		0	0	0	<b>0</b>
751 Gasoline	59,403	66,171	78,329	73,425	104,808	98,650	<b>98,650</b>
756 Miscellaneous Supplies	25,493	16,969	19,102	16,461	16,000	13,362	<b>13,362</b>
757 Photography Supplies	22,864	24,840	12,905	11,470	7,470	11,852	<b>11,852</b>
758 Laundry	2,862	2,672	1,220	1,560	1,200	1,352	<b>1,352</b>
760 Medical Supplies	923	1,208	766	1,036	700	900	<b>900</b>
761 Tracking Narc. Dog - Supplies	1,013	798	-4,123	1,550	1,550	1,690	<b>1,690</b>
776 Custodial Supplies	8,018	6,241	3,586	5,338	3,500	4,994	<b>4,994</b>
778 Equipment Maint. Supplies	44,294	48,656	46,458	30,934	36,300	36,570	<b>36,570</b>
	<b>293,386</b>	<b>263,765</b>	<b>243,203</b>	<b>241,604</b>	<b>236,582</b>	<b>264,991</b>	<b>264,991</b>
<b>Contractual and Other:</b>							
817 Consultant Services	25,422	28,107	28,087	9,700	6,800	12,790	<b>12,790</b>
818 Contractual Services	0	0	0	0	4,850	12,000	<b>12,000</b>
820 Special Investigations	4,024	4,514	5,077	5,500	5,600	6,000	<b>6,000</b>
823 Medical Services	5,543	3,567	3,631	7,818	5,218	4,012	<b>4,012</b>
823.001 Medical Services	0	0	0	0	0	2,065	<b>2,065</b>
824 Prisoner Board	5,967	6,666	625	0	0	0	<b>0</b>
853 Telephone	63,432	58,514	58,555	63,564	58,564	63,486	<b>63,486</b>
873 Travel	22,410	8,865	14,287	11,750	16,000	11,260	<b>11,260</b>
900 Printing & Publishing	24,004	12,630	18,262	14,904	7,200	13,271	<b>13,271</b>
914 Insurance	70,417	113,795	112,472	114,721	124,872	127,369	<b>127,369</b>
914.001 Insurance-Ded. Portion	5,835	11,989	10,115	10,000	5,000	10,000	<b>10,000</b>
919.001 Physical Agility Testing	36,859	40,752	38,316	37,426	37,426	38,428	<b>38,428</b>
919.002 Residency Incentive	0	0	2,000	2,000	2,000	1,000	<b>1,000</b>
920 Utilities	41,163	42,998	44,812	45,286	49,286	45,658	<b>45,658</b>
931 Building Maintenance	26,364	32,306	25,786	24,068	29,068	30,366	<b>30,366</b>

- Continued

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Contractual and Other:(Cont'd.)</b>							
933 Equipment Maintenance	45,519	79,702	95,698	54,044	46,044	35,600	<b>35,600</b>
934 Office Equipment Maintenance	38,319	45,769	56,314	55,837	69,837	59,617	<b>59,617</b>
939 Vehicle Maintenance	84,338	50,492	60,920	70,151	70,151	79,267	<b>79,267</b>
942 Building Rental/Lease	5,419	5,419	5,419	5,460	5,420	5,460	<b>5,460</b>
946 Office Equipment Rental	9,796	12,219	34,536	31,252	37,640	33,988	<b>33,988</b>
947. Vehicle Rental/Lease	0	0	0	5,567	5,868	0	<b>0</b>
956.001 Contingency	0	0	0	0	0	0	<b>0</b>
958 Memberships & Dues	2,294	3,708	2,532	3,790	3,790	3,091	<b>3,091</b>
960 Education & Training	41,690	30,849	35,369	32,850	26,850	23,425	<b>23,425</b>
963 Miscellaneous	-955	629	422	0	0	0	<b>0</b>
969 Contribution to JED	24,954	26,545	28,199	29,610	29,610	31,090	<b>31,090</b>
999.267 Contrib.- LLEBG Fund	0	0	0	0	0	0	<b>0</b>
	<b>582,814</b>	<b>620,035</b>	<b>681,434</b>	<b>635,298</b>	<b>647,094</b>	<b>649,243</b>	<b>649,243</b>
<b>Capital Outlay:</b>							
976 Building Additions	0	0	0	31,000	23,000	40,880	<b>40,880</b>
981 Office Furniture	0	0	0	0	0	0	<b>0</b>
982 Machinery & Equipment	0	0	0	0	0	0	<b>0</b>
983 Office Equipment	8,113	0	0	0	7,250	5,434	<b>5,434</b>
984 Software	5,400	0	6,000	0	0	16,750	<b>16,750</b>
985 Vehicles	126,526	79,830	67,756	68,604	71,334	69,000	<b>69,000</b>
986 Radio Equipment	0	0	0	0	0	0	<b>0</b>
	<b>140,039</b>	<b>79,830</b>	<b>73,756</b>	<b>99,604</b>	<b>101,584</b>	<b>132,064</b>	<b>132,064</b>
<b>Police Department</b>	<b>7,293,243</b>	<b>7,617,746</b>	<b>7,833,632</b>	<b>8,466,357</b>	<b>8,472,941</b>	<b>8,886,216</b>	<b>8,886,216</b>

*Note: The Resident Officer Program Activity # 101-304 was consolidated with this activity during the 2005/06 budget process; In an effort to show budget data on a comparative basis, the 2003/04 Actual and 2004/05 Budget columns have also been consolidated and are included in the amounts shown above.*

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	114,891	122,499	147,111	152,163	154,275	158,973	<b>158,973</b>
709 Overtime	14,599	13,937	5,082	15,216	12,904	12,718	<b>12,718</b>
715 Employer's FICA	1,871	1,981	2,204	2,458	2,458	2,521	<b>2,521</b>
719 Health Insurance	16,822	8,756	25,799	43,652	43,652	44,102	<b>44,102</b>
722.733 Pension-Police/Fire 345	38,889	48,789	59,882	69,036	69,036	78,055	<b>78,055</b>
724 Unemployment	283	317	516	516	716	717	<b>717</b>
724.001 Workers Compensation	3,691	2,034	2,264	2,510	2,510	2,545	<b>2,545</b>
725 Other Fringe Benefits	922	1,960	257	2,438	2,438	2,757	<b>2,757</b>
	<b>191,968</b>	<b>200,273</b>	<b>243,115</b>	<b>287,989</b>	<b>287,989</b>	<b>302,388</b>	<b>302,388</b>
<b>Contractual and Other:</b>							
919.001 Physical Agility Testing	1,216	1,338	1,460	2,190	2,190	2,190	<b>2,190</b>
	<b>1,216</b>	<b>1,338</b>	<b>1,460</b>	<b>2,190</b>	<b>2,190</b>	<b>2,190</b>	<b>2,190</b>
<b>Police Youth Services-JPS</b>	<b>193,184</b>	<b>201,611</b>	<b>244,575</b>	<b>290,179</b>	<b>290,179</b>	<b>304,578</b>	<b>304,578</b>

**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		158,973
Activity Total	<b>3</b>		<b>158,973</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

***Fund 101 General Fund***  
***Dept 305 NFBP Grant***  
***Sub. Act. 203 2002/03***

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	27,851	0	0	0	0	0	0
715 Employers FICA	414	0	0	0	0	0	0
719 Health Insurance	5,169	0	0	0	0	0	0
722.733 Pension-Police/Fire 345	8,533	0	0	0	0	0	0
724 Unemployment	141	0	0	0	0	0	0
724.001 Workers Compensation	826	0	0	0	0	0	0
725 Other Fringe Benefits	108	0	0	0	0	0	0
	43,042	0	0	0	0	0	0
<b>Contractual and Other:</b>							
919.001 Physical Agility Testing	730	0	0	0	0	0	0
	730	0	0	0	0	0	0
<b>2002/03 NFBP Grant</b>	<b>43,772</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

***Fund 101 General Fund***  
***Dept 305 NFBP Grant***  
***Sub. Act. 204 2003/04***

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	0	28,280	0	0	0	0	0
715 Employers FICA	0	421	0	0	0	0	0
719 Health Insurance	0	5,707	0	0	0	0	0
722.733 Pension-Police/Fire 345	0	8,949	0	0	0	0	0
724 Unemployment	0	158	0	0	0	0	0
724.001 Workers Compensation	0	418	0	0	0	0	0
725 Other Fringe Benefits	0	79	0	0	0	0	0
	0	44,012	0	0	0	0	0
<b>Contractual and Other:</b>							
919.001 Physical Agility Testing	0	730	0	0	0	0	0
	0	730	0	0	0	0	0
<b>2003/04 NFBP Grant</b>	<b>0</b>	<b>44,742</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

***Fund 101 General Fund***  
***Dept 305 NFBP Grant***  
***Sub. Act. 205 2004/05***

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
<b>Material and Supplies:</b>							
756 Miscellaneous Supplies	0	0	4,200	0	0	0	0
	0	0	4,200	0	0	0	0
<b>Contractual and Other:</b>							
934 Office Equipment Maintenance	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
<b>Capital Outlay:</b>							
984 Software	0	0	11,399	0	36,597	0	0
	0	0	11,399	0	36,597	0	0
<b>2004/05 NFBP Grant</b>	<b>0</b>	<b>0</b>	<b>15,599</b>	<b>0</b>	<b>36,597</b>	<b>0</b>	<b>0</b>

***Dept 308 STEP Grant***  
***Sub. Act. 202 2001/02***

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
<b>Personal Services:</b>							
706 Salaries and Wages	8,508	0	0	0	0	0	0
709 Overtime	10,168	0	0	0	0	0	0
715 Employers FICA	261	0	0	0	0	0	0
724.001 Workers Compensation	459	0	0	0	0	0	0
	19,396	0	0	0	0	0	0
<b>Contractual and Other:</b>							
999.267 Contrib.- LLEBG Fund	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
<b>2001/02 STEP Grant</b>	<b>19,396</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

***Fund 101 General Fund***  
***Dept 308 STEP Grant***  
***Sub. Act. 203 2002/03***

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	28,711	2,807	0	0	0	0	0
709 Overtime	0	0	0	0	0	0	0
715 Employers FICA	407	40	0	0	0	0	0
719 Health Insurance	6,525	815	0	0	0	0	0
724 Unemployment	141	0	0	0	0	0	0
724.001 Workers Compensation	861	53	0	0	0	0	0
725 Other Fringe Benefits	346	60	0	0	0	0	0
	<u>36,991</u>	<u>3,775</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Contractual and Other:</b>							
999.267 Contrib.- LLEBG Fund	0	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>2002/03 STEP Grant</b>	<u><b>36,991</b></u>	<u><b>3,775</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. 204 2003/04***

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	0	34,369	1,398	0	0	0	0
715 Employers FICA	0	483	20	0	0	0	0
719 Health Insurance	0	7,337	333	0	0	0	0
724 Unemployment	0	158	0	0	0	0	0
724.001 Workers Compensation	0	516	21	0	0	0	0
725 Other Fringe Benefits	0	461	4	0	0	0	0
	<u>0</u>	<u>43,324</u>	<u>1,776</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Contractual and Other:</b>							
999.267 Contrib.- LLEBG Fund	0	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>2003/04 STEP Grant</b>	<u><b>0</b></u>	<u><b>43,324</b></u>	<u><b>1,776</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 2006/07 Adopted Budget**  
**Expenditure Detail**

***Fund 101 General Fund***  
***Dept 308 STEP Grant***  
***Sub. Act. 205 2004/05***

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	0	0	28,103	0	0	0	0
715 Employers FICA	0	0	404	0	0	0	0
719 Health Insurance	0	0	5,312	0	0	0	0
724 Unemployment	0	0	172	0	0	0	0
724.001 Workers Compensation	0	0	422	0	0	0	0
725 Other Fringe Benefits	0	0	567	0	0	0	0
	0	0	34,980	0	0	0	0
<b>Contractual and Other:</b>							
999.267 Contrib.- LLEBG Fund	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
<b>2004/05 STEP Grant</b>	<b>0</b>	<b>0</b>	<b>34,980</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

***Fund 101 General Fund***  
***Dept 308 STEP Grant***  
***Sub. Act. 206 2005/06***

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	0	0	0	26,257	26,257	0	0
715 Employers FICA	0	0	0	381	381	0	0
719 Health Insurance	0	0	0	5,866	5,866	0	0
724 Unemployment	0	0	0	153	153	0	0
724.001 Workers Compensation	0	0	0	394	394	0	0
725 Other Fringe Benefits	0	0	0	529	529	0	0
	0	0	0	33,580	33,580	0	0
<b>Contractual and Other:</b>							
999.267 Contrib.- LLEBG Fund	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
<b>2004/05 STEP Grant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33,580</b>	<b>33,580</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

***Fund 101 General Fund***  
***Dept 311 JCCAE Grant***  
***Sub. Act. 201 2000/01***

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
709 Overtime	0	0	0	0	0	0	0
715 Employers FICA	0	0	0	0	0	0	0
724.001 Workers Compensation	0	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>2000/01 JCCAE Grant</b>	<b>0</b>	<b>0</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. 203 2002/03***

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
709 Overtime	6,538	2,045	0	0	0	0	0
715 Employers FICA	94	30	0	0	0	0	0
724.001 Workers Compensation	130	20	0	0	0	0	0
	<u>6,762</u>	<u>2,095</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>2002/03 JCCAE Grant</b>	<b>6,762</b>	<b>2,095</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. 204 2003/04***

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
709 Overtime	0	5,554	2,157	0	0	0	0
715 Employers FICA	0	78	31	0	0	0	0
724.001 Workers Compensation	0	56	22	0	0	0	0
	<u>0</u>	<u>5,688</u>	<u>2,210</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>2003/04 JCCAE Grant</b>	<b>0</b>	<b>5,688</b>	<b>2,210</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

***Fund 101 General Fund***  
***Dept 311 JCCAE Grant***  
***Sub. Act. 205 2004/05***

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
<b>Personal Services:</b>							
709 Overtime	0	0	4,203	4,687	5,118	0	0
715 Employers FICA	0	0	61	68	75	0	0
724.001 Workers Compensation	0	0	42	70	51	0	0
	<u>0</u>	<u>0</u>	<u>4,306</u>	<u>4,825</u>	<u>5,244</u>	<u>0</u>	<u>0</u>
<b>Contractual and Other:</b>							
778. Equipment Maint. Supplies	0	0	0	0	3,504	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,504</u>	<u>0</u>	<u>0</u>
<b>2004/05 JCCAE Grant</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>4,306</u></b>	<b><u>4,825</u></b>	<b><u>8,748</u></b>	<b><u>0</u></b>	<b><u>0</u></b>

***Fund 101 General Fund***  
***Dept 311 JCCAE Grant***  
***Sub. Act. 206 2005/06***

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
<b>Personal Services:</b>							
709 Overtime	0	0	0	0	5,471	4,289	4,289
715 Employers FICA	0	0	0	0	80	62	62
724.001 Workers Compensation	0	0	0	0	55	43	43
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,606</u>	<u>4,394</u>	<u>4,394</u>
<b>2005/06 JCCAE Grant</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>5,606</u></b>	<b><u>4,394</u></b>	<b><u>4,394</u></b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	0	0	682	8,102	8,102	3,142	3,142
715 Employers FICA	0	0	12	140	140	69	69
722 Pension-General	0	0	1	12	12	21	21
722.733 Pension-Police/Fire 345	0	0	0	3,159	751	1,243	1,243
724.001 Workers Compensation	0	0	10	117	117	42	42
	0	0	705	11,530	9,122	4,517	4,517
<b>Contractual and Other:</b>							
960 Education & Training	0	0	2,900	19,350	35,000	38,955	38,955
	0	0	2,900	19,350	35,000	38,955	38,955
<b>Consortium Training</b>	<b>0</b>	<b>0</b>	<b>3,605</b>	<b>30,880</b>	<b>44,122</b>	<b>43,472</b>	<b>43,472</b>

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

Account Description	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Contractual and Other:</b>							
873 Travel	0	0	0	0	0	0	0
960 Education & Training	9,682	7,740	16,674	12,260	15,854	14,685	14,685
	9,682	7,740	16,674	12,260	15,854	14,685	14,685
<b>In-Service Training</b>	<b>9,682</b>	<b>7,740</b>	<b>16,674</b>	<b>12,260</b>	<b>15,854</b>	<b>14,685</b>	<b>14,685</b>

***Fund 101 General Fund***  
***Dept 315 MCOLES Training***

Account Description	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Contractual and Other:</b>							
756. Miscellaneous Supplies	0	200	0	0	0	0	0
	0	200	0	0	0	0	0
<b>Contractual and Other:</b>							
960 Education & Training	0	475	8,490	0	8,850	0	0
	0	475	8,490	0	8,850	0	0
<b>MCOLES Training</b>	<b>0</b>	<b>675</b>	<b>8,490</b>	<b>0</b>	<b>8,850</b>	<b>0</b>	<b>0</b>



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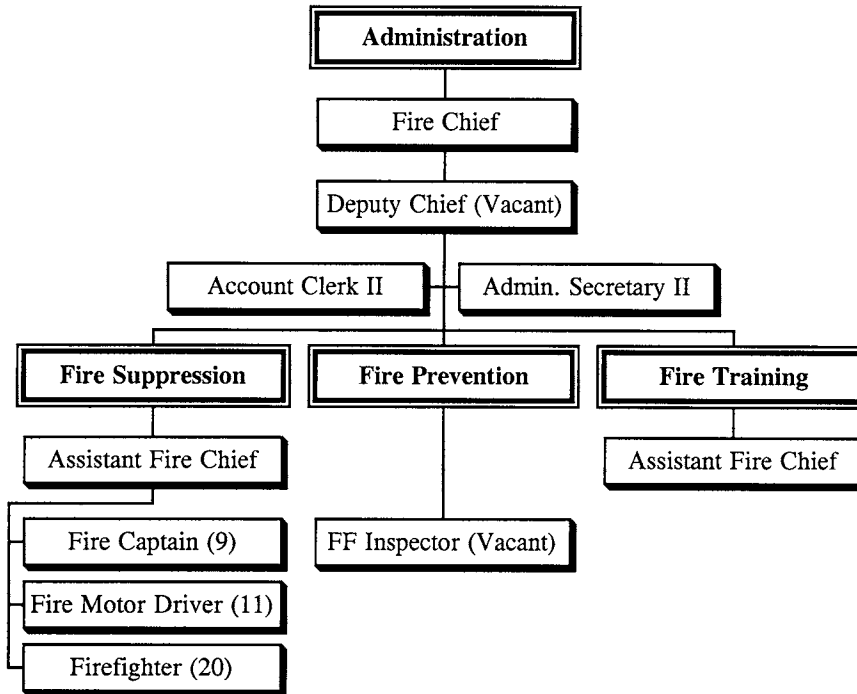
City of Jackson  
Fiscal Year 2006/07 Adopted Budget  
General Fund  
Fire Department Summary

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<u>Activity #</u>	<u>Activity Name</u>	<u>Adopted Budget</u>
101-337	Fire Adminstration	\$ 274,561
101-340	Fire Suppression	4,865,959
101-341	Fire Prevention	29,960
101-343	Fire Training	<u>223,628</u>
General Fund Total - Fire Department		<u>\$ 5,394,108</u>

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



**City of Jackson**  
**Fiscal Year 2006/07 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		40,849
015	Deputy Fire Chief	Vacant		-
019	Fire Chief	1		92,541
305	Account Clerk II	1		37,959
<b>Activity Total</b>		<b>3</b>		<b>171,349</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
702 Termination Pay	0	2,789	0	0	0	0	0
706 Salaries and Wages	223,763	174,501	154,298	160,523	160,523	171,349	171,349
709 Overtime	26	0	36	1,000	1,000	1,000	1,000
715 Employers FICA	7,557	7,090	6,544	6,812	6,812	7,443	7,443
719 Health Insurance	10,433	11,959	14,286	18,923	15,015	20,690	20,690
722 Pension-General	1,716	1,670	2,436	3,245	3,245	4,386	4,386
722.733 Pension-Police/Fire 345	46,461	38,281	32,854	36,377	36,377	41,542	41,542
724 Unemployment	563	524	516	516	615	717	717
724.001 Workers Compensation	7,263	2,492	1,668	1,781	1,781	1,851	1,851
725 Other Fringe Benefits	3,313	3,221	1,576	2,825	2,825	3,203	3,203
	<b>301,095</b>	<b>242,527</b>	<b>214,214</b>	<b>232,002</b>	<b>228,193</b>	<b>252,181</b>	<b>252,181</b>
<b>Material and Supplies:</b>							
726 Office Supplies	5,826	1,920	1,643	2,000	2,500	2,000	2,000
737 Publications	1,197	206	582	500	500	400	400
744 Uniform Allowance	212	233	128	500	400	500	500
745 Program Supplies	0	183	411	1,000	900	900	900
750 Food	741	52	222	500	500	500	500
751 Gasoline	346	452	557	700	800	750	750
756 Miscellaneous Supplies	474	159	106	500	450	700	700
	<b>8,796</b>	<b>3,205</b>	<b>3,649</b>	<b>5,700</b>	<b>6,050</b>	<b>5,750</b>	<b>5,750</b>
<b>Contractual and Other:</b>							
801 Professional Services	2,627	3,067	3,099	3,000	3,000	3,000	3,000
818.661 Cont. Services-Motor Pool	0	0	0	500	500	500	500
853 Telephone	10,072	7,445	6,726	8,000	6,200	6,200	6,200
861 Auto Allowance	4,200	1,310	0	0	0	0	0
873 Travel	1,490	224	0	1,200	1,200	300	300
902 Advertising	62	0	0	700	900	700	700
914 Insurance	646	870	865	882	833	850	850
919.001 Physical Agility Testing	700	600	0	1,200	600	600	600
919.002 Residency Allowance	0	0	250	250	250	250	250
933 Equipment Maintenance	1,335	250	1,172	1,200	1,400	1,000	1,000
934 Office Equipment Maintenance	2,632	0	305	1,250	1,250	1,250	1,250
946 Office Equipment Rental	363	0	0	0	0	0	0
958 Memberships & Dues	1,475	1,038	890	1,000	1,100	780	780
960 Education & Training	890	384	505	1,200	800	600	600
963 Miscellaneous	500	489	1,065	1,000	1,000	600	600
	<b>26,992</b>	<b>15,677</b>	<b>14,877</b>	<b>21,382</b>	<b>19,033</b>	<b>16,630</b>	<b>16,630</b>
<b>Capital Outlay:</b>							
983 Office Equipment	0	2,222	3,341	0	0	0	0
985 Vehicles	0	0	5,200	0	0	0	0
	<b>0</b>	<b>2,222</b>	<b>8,541</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fire Administration</b>	<b>336,883</b>	<b>263,631</b>	<b>241,281</b>	<b>259,084</b>	<b>253,276</b>	<b>274,561</b>	<b>274,561</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
702 Termination Pay	19,961	0	0	0	0	0	0
706 Salaries and Wages	2,246,071	2,204,395	2,266,823	2,333,465	2,333,465	2,472,330	2,472,330
709 Overtime	67,035	45,479	63,760	60,000	91,009	67,980	67,980
715 Employers FICA	15,089	14,847	15,279	17,115	17,115	19,275	19,275
719 Health Insurance	359,594	419,864	492,189	502,407	502,407	568,285	568,285
722.733 Pension-Police/Fire 345	703,610	791,021	911,221	1,049,682	1,049,682	1,196,458	1,196,458
724 Unemployment	6,140	6,494	7,048	7,052	7,052	10,277	10,277
724.001 Workers Compensation	81,927	42,364	43,065	47,271	47,271	47,758	47,758
725 Other Fringe Benefits	18,182	13,593	11,588	39,427	39,427	46,991	46,991
	<b>3,517,609</b>	<b>3,538,057</b>	<b>3,810,973</b>	<b>4,056,419</b>	<b>4,087,428</b>	<b>4,429,354</b>	<b>4,429,354</b>
<b>Material and Supplies:</b>							
726 Office Supplies	1,453	1,171	1,934	2,000	2,200	2,000	2,000
737 Publications	269	0	52	550	600	500	500
743 Chemicals	3,867	3,337	3,330	3,100	3,300	3,500	3,500
744 Uniform Allowance	15,491	17,290	16,553	15,850	16,000	16,175	16,175
745 Program Supplies	6,491	4,358	3,652	5,000	4,000	3,400	3,400
745.340 Program Supplies-FEMA	21,640	54,860	0	0	0	0	0
747 Protective Clothing	13,538	21,622	11,196	15,800	16,000	16,000	16,000
750 Food	80	0	0	0	0	0	0
751 Gasoline	8,643	9,018	13,075	15,000	16,000	15,000	15,000
756 Miscellaneous Supplies	1,327	1,255	695	1,000	1,000	1,000	1,000
758 Laundry	0	0	30	1,000	500	1,000	1,000
759 Small Tools	0	21	130	1,200	1,100	1,200	1,200
760.001 Emergency Medical Supplies	5,445	1,564	9,049	8,000	9,000	8,000	8,000
776 Custodial Supplies	5,601	6,816	6,304	6,800	6,850	6,800	6,800
778 Equipment Maint. Supplies	3,032	442	0	500	500	500	500
	<b>86,877</b>	<b>121,754</b>	<b>66,000</b>	<b>75,800</b>	<b>77,050</b>	<b>75,075</b>	<b>75,075</b>
<b>Contractual and Other:</b>							
801 Professional Services	4,747	4,974	6,232	14,640	12,000	7,525	7,525
818.340 Cont. Services-HAZMAT	0	0	11,690	0	0	0	0
818.661 Cont. Services-Motor Pool	88,067	89,779	89,224	80,000	80,000	80,000	80,000
853 Telephone	16,213	11,532	11,765	15,000	15,000	15,000	15,000
873 Travel	0	0	0	0	0	0	0
914 Insurance	30,077	40,816	40,270	41,075	38,756	39,531	39,531
915 Subsistence Pay	27,892	27,820	26,858	36,000	36,000	34,100	34,100
919.001 Physical Agility Testing	34,597	22,880	18,033	22,750	22,750	22,750	22,750
919.002 Residency Allowance	2,250	1,250	1,250	1,500	1,250	1,500	1,500
920 Utilities	43,523	45,264	47,181	55,000	53,000	55,000	55,000
931 Building Maintenance	34,093	45,818	57,196	39,500	50,000	58,000	58,000
931.001 BldgMDPW	300	0	0	0	0	0	0
932 Equipment Repairs	452	255	311	500	400	500	500
933 Equipment Maintenance	9,968	12,864	10,752	11,000	12,000	13,000	13,000
934 Office Equipment Maintenance	2,549	2,416	1,960	2,000	2,000	1,500	1,500
939 Vehicle Maintenance	429	0	0	0	0	0	0
960 Education & Training	100	0	0	0	0	0	0
969 Contribution to JED	10,695	11,376	12,085	12,690	12,690	13,324	13,324
	<b>305,952</b>	<b>317,044</b>	<b>334,807</b>	<b>331,655</b>	<b>335,846</b>	<b>341,730</b>	<b>341,730</b>

- Continued

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Capital Outlay:</b>							
979 Fire Equipment	0	21,217	12,969	13,000	12,000	11,500	<b>11,500</b>
979.001 Hazardous Mat. Equipment	0	200	428	0	1,800	1,500	<b>1,500</b>
985. Vehicles (Emerg. Response)	0	0	0	0	95,000	0	<b>0</b>
986 Radio Equipment	0	5,000	2,364	4,500	8,000	6,800	<b>6,800</b>
	0	26,417	15,761	17,500	116,800	19,800	<b>19,800</b>
<b>Fire Suppression</b>	<b>3,910,438</b>	<b>4,003,272</b>	<b>4,227,541</b>	<b>4,481,374</b>	<b>4,617,124</b>	<b>4,865,959</b>	<b>4,865,959</b>

**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Fire Suppression</i>				
<i>Fund-Activity: 101-340</i>				
50	Firefighter	20		1,086,266
52	Fire Motor Driver	11		706,195
55	Fire Captain	9		600,657
58	Assistant Fire Chief	1		79,212
	<b>Activity Total</b>	<b>41</b>		<b>2,472,330</b>

**City of Jackson**  
**Fiscal Year 2006/07 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		-
	<b>Activity Total</b>			

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
702 Termination Pay	6,555	0	0	0	0	0	0
706 Salaries and Wages	31,371	5,711	0	0	0	0	0
709 Overtime	405	24	0	0	0	0	0
715 Employers FICA	496	447	0	0	0	0	0
719 Health Insurance	6,568	4,030	0	0	0	0	0
722.733 Pension-Police/Fire 345	9,857	0	0	0	0	0	0
724 Unemployment	218	39	0	0	0	0	0
724.001 Workers Compensation	1,189	127	0	0	0	0	0
725 Other Fringe Benefits	276	-188	20	0	0	0	0
	<b>56,935</b>	<b>10,190</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Material and Supplies:</b>							
726 Office Supplies	444	642	236	1,600	1,900	1,900	1,900
737 Publications	1,472	0	0	750	750	750	750
744 Uniform Allowance	606	0	0	0	0	0	0
745 Program Supplies	7,715	2,201	6,363	7,000	9,000	7,000	7,000
745.008 Program Supplies-Public Ed.	1,435	2,730	4,260	5,000	5,000	5,000	5,000
745.009 Program Supplies-FEMA	19,635	0	0	0	0	0	0
750 Food	45	97	0	0	0	0	0
751 Gasoline	244	0	0	200	200	200	200
756 Miscellaneous Supplies	245	0	156	200	250	200	200
757 Photography Supplies	245	174	156	800	800	600	600
759 Small Tools	0	0	0	700	700	700	700
	<b>32,086</b>	<b>5,844</b>	<b>11,171</b>	<b>16,250</b>	<b>18,600</b>	<b>16,350</b>	<b>16,350</b>
<b>Contractual and Other:</b>							
818.029 Contract Services - FEMA	3,266	0	0	0	0	0	0
818.661 Cont. Services-Motor Pool	0	0	0	1,500	0	0	0
853 Telephone	4,829	4,217	3,809	6,600	5,000	4,000	4,000
873 Travel	266	0	0	200	2,000	2,500	2,500
914 Insurance	646	870	865	882	833	850	850
931 Building Maintenance	0	0	537	500	0	500	500
933 Equipment Maintenance	6,282	0	0	1,000	1,000	1,000	1,000
934 Office Equipment Maintenance	35	0	0	1,500	1,500	1,500	1,500
958 Memberships & Dues	0	32	90	150	250	715	715
960 Education & Training	1,150	870	1,889	2,920	3,000	2,545	2,545
	<b>16,474</b>	<b>5,989</b>	<b>7,190</b>	<b>15,252</b>	<b>13,583</b>	<b>13,610</b>	<b>13,610</b>
<b>Capital Outlay:</b>							
983 Office Equipment	0	0	0	300	0	0	0
985.002 Vehicles - FEMA	27,037	0	0	0	0	0	0
	<b>27,037</b>	<b>0</b>	<b>0</b>	<b>300</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fire Prevention</b>	<b>132,532</b>	<b>22,023</b>	<b>18,381</b>	<b>31,802</b>	<b>32,183</b>	<b>29,960</b>	<b>29,960</b>

**City of Jackson**  
**Fiscal Year 2006/07 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		79,212
	<b>Activity Total</b>	<b>1</b>		<b>79,212</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	68,960	71,116	73,296	74,239	74,239	79,212	<b>79,212</b>
709 Overtime	6,061	7,621	15,013	6,403	6,403	6,600	<b>6,600</b>
715 Employers FICA	0	0	0	1,170	1,170	1,242	<b>1,242</b>
719 Health Insurance	9,615	10,683	11,525	11,576	11,576	13,024	<b>13,024</b>
722.733 Pension-Police/Fire 345	22,541	27,562	34,358	32,843	32,843	38,445	<b>38,445</b>
724 Unemployment	136	158	172	172	172	239	<b>239</b>
724.001 Workers Compensation	2,690	1,472	1,561	1,517	1,517	1,610	<b>1,610</b>
725 Other Fringe Benefits	-168	-156	-234	1,126	1,126	1,311	<b>1,311</b>
	<b>109,835</b>	<b>118,456</b>	<b>135,691</b>	<b>129,046</b>	<b>129,046</b>	<b>141,683</b>	<b>141,683</b>
<b>Material and Supplies:</b>							
726 Office Supplies	230	418	238	325	1,000	300	<b>300</b>
737 Publications	0	48	54	150	200	150	<b>150</b>
744 Uniform Allowance	90	90	169	350	180	350	<b>350</b>
745 Program Supplies	1,601	2,546	3,314	6,250	5,500	5,200	<b>5,200</b>
751 Gasoline	307	289	435	700	800	800	<b>800</b>
756 Miscellaneous Supplies	27	10	18	250	250	250	<b>250</b>
757 Photography Supplies	0	0	0	200	200	200	<b>200</b>
765 Tests & Supplies	0	0	0	6,000	6,000	16,000	<b>16,000</b>
	<b>2,255</b>	<b>3,401</b>	<b>4,228</b>	<b>14,225</b>	<b>14,130</b>	<b>23,250</b>	<b>23,250</b>
<b>Contractual and Other:</b>							
818.661 Cont. Services-Motor Pool	0	0	0	1,000	0	1,200	<b>1,200</b>
853 Telephone	2,140	2,212	1,782	2,640	1,800	1,800	<b>1,800</b>
873 Travel	637	660	398	2,720	1,200	1,000	<b>1,000</b>
914 Insurance	970	1,333	1,300	1,326	1,250	1,275	<b>1,275</b>
919.001 Physical Agility Testing	0	350	500	500	600	600	<b>600</b>
933 Equipment Maintenance	0	0	0	200	200	200	<b>200</b>
934 Office Equipment Maintenance	35	0	0	200	200	200	<b>200</b>
958 Memberships & Dues	200	200	170	175	195	195	<b>195</b>
960 Education & Training	17,074	34,142	43,108	35,200	35,200	37,600	<b>37,600</b>
960.005 Education & Training-YMCA	0	0	5,795	5,000	5,000	2,625	<b>2,625</b>
	<b>21,056</b>	<b>38,897</b>	<b>53,053</b>	<b>48,961</b>	<b>45,645</b>	<b>46,695</b>	<b>46,695</b>
<b>Capital Outlay :</b>							
985 Vehicles	0	0	0	0	0	12,000	<b>12,000</b>
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,000</b>	<b>12,000</b>
<b>Fire Training</b>	<b>133,146</b>	<b>160,754</b>	<b>192,972</b>	<b>192,232</b>	<b>188,821</b>	<b>223,628</b>	<b>223,628</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
<b>Personal Services:</b>							
706 Salaries and Wages (Health)	79,471	125,807	141,006	161,700	184,000	200,000	<b>200,000</b>
706.001 Health Ins. - Settlement	0	0	64,000	0	10,000	0	<b>0</b>
	<b>79,471</b>	<b>125,807</b>	<b>205,006</b>	<b>161,700</b>	<b>194,000</b>	<b>200,000</b>	<b>200,000</b>
<b>Contractual and Other:</b>							
719.002 Health Ins.-Retirees - Fire	139,611	161,390	183,430	223,100	175,000	192,500	<b>192,500</b>
719.003 Health Ins.-Retirees - Police	171,506	177,663	206,966	245,000	255,000	280,500	<b>280,500</b>
722.732 Pension-Police/Fire	86,992	301,041	528,199	806,276	806,276	934,667	<b>934,667</b>
725 Other F/B - Life Ins. (FF)	0	0	197	300	480	500	<b>500</b>
818 Contractual Services	3,365	3,400	3,525	4,000	4,000	4,000	<b>4,000</b>
	<b>401,474</b>	<b>643,494</b>	<b>922,317</b>	<b>1,278,676</b>	<b>1,240,756</b>	<b>1,412,167</b>	<b>1,412,167</b>
<b>Public Safety - Unallocated</b>	<b>480,945</b>	<b>769,301</b>	<b>1,127,323</b>	<b>1,440,376</b>	<b>1,434,756</b>	<b>1,612,167</b>	<b>1,612,167</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Contractual and Other:</b>							
802 Planning Services	173,211	141,175	103,652	92,463	85,008	92,463	92,463
818.047 Contract.Serv.-Sign Ord.(City)	0	0	0	0	2,000	0	0
958 Memberships & Dues	9,805	0	9,805	9,805	9,805	9,805	9,805
	<b>183,016</b>	<b>141,175</b>	<b>113,457</b>	<b>102,268</b>	<b>96,813</b>	<b>102,268</b>	<b>102,268</b>
<b>Planning</b>	<b>183,016</b>	<b>141,175</b>	<b>113,457</b>	<b>102,268</b>	<b>96,813</b>	<b>102,268</b>	<b>102,268</b>

**WORK PROJECT DETAIL**

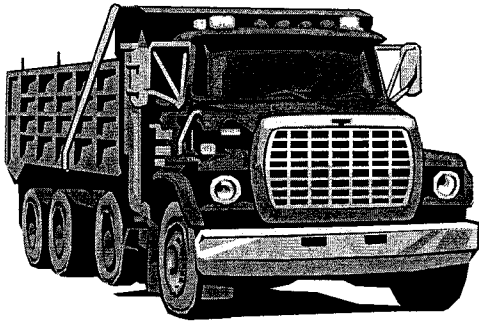
**Work Project Titles:**

6398 Membership Dues	9,805	0	9,805	9,805	9,805	9,805	9,805
6399 Membership Dues Rebate	0	0	0	(6,537)	(6,537)	(6,537)	(6,537)
6401 Mapping and Graphics Services	6,147	1,698	16	500	0	250	250
6403 DDA Charges	9	1,504	2	0	0	0	0
6404 GIS	1,426	33	0	500	0	250	250
6405 Historic Structure/District	836	12	0	0	0	0	0
6407 Zoning Ordinance	3,973	6,943	1,130	2,000	10	1,000	1,000
6410 Zoning Info/Recommendation	42,669	82,184	69,690	64,000	63,364	65,920	65,920
6411 Zoning Appeals/Variances	28,665	28,007	23,870	20,000	23,760	25,000	25,000
6412 Site Plan Review	6,019	442	21	4,000	0	1,500	1,500
6413 Signs Appeals/Variances	12,168	91	62	3,000	0	750	750
6414 Alley Street Road Vacation	4,208	2,867	36	4,000	0	1,500	1,500
6415 Housing Inf/Application Plan	526	12	0	0	0	0	0
6416 Adult Entertainment Ordinance	17,072	(390)	25	0	0	0	0
6417 Floodplain Info	305	5	0	0	0	0	0
6418 Final Draft Prep. (Master Plan)	44,905	16,005	2,653	0	1,628	1,000	1,000
6420 Brownfield Plan	9	0	0	0	1,447	1,500	1,500
6423 Regional Sewer Authority	0	0	723	0	0	0	0
6424 Local Park Information	0	0	4,069	500	0	0	0
6425 Local Park/Recreation Plans	43	0	0	0	0	0	0
6426 Local Park/Rec Grant Application	12	0	0	0	0	0	0
6431 City Reapportionment	9	0	0	0	0	0	0
6435 Address Verification	422	0	0	0	0	0	0
6456 Citizen Planner Program	0	0	1,333	0	1,336	0	0
6550 Comprehensive Planning	3,788	1,762	22	500	0	330	330
Sign Ordinance (City Paid)	0	0	0	0	2,000	0	0
<b>Total</b>	<b>183,016</b>	<b>141,175</b>	<b>113,457</b>	<b>102,268</b>	<b>96,813</b>	<b>102,268</b>	<b>102,268</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
<b>Personal Services:</b>							
706 Salaries and Wages	31,719	32,686	35,798	36,903	36,903	40,455	<b>40,455</b>
702. Term Pay	11,955	0	0	0	0	0	<b>0</b>
715 Employers FICA	3,341	2,501	2,640	2,823	2,823	3,095	<b>3,095</b>
719 Health Insurance	2,901	3,557	3,827	4,210	4,210	4,736	<b>4,736</b>
722 Pension-General	799	817	1,208	1,661	1,661	2,225	<b>2,225</b>
724 Unemployment	170	271	172	172	172	239	<b>239</b>
724.001 Workers Compensation	157	48	48	52	52	57	<b>57</b>
725 Other Fringe Benefits	428	189	811	926	926	975	<b>975</b>
	<b>51,470</b>	<b>40,069</b>	<b>44,504</b>	<b>46,747</b>	<b>46,747</b>	<b>51,782</b>	<b>51,782</b>
<b>Contractual and Other:</b>							
933 Equipment Maintenance	0	690	0	0	0	0	<b>0</b>
969.002 Contrib. to County-OEM	10,004	20,181	-7,080	20,000	10,000	10,000	<b>10,000</b>
	<b>10,004</b>	<b>20,871</b>	<b>-7,080</b>	<b>20,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Capital Outlay:</b>							
986 Radio Equipment	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>0</b>	<b>0</b>
<b>Office Of Emergency Measures</b>	<b>61,474</b>	<b>60,940</b>	<b>37,424</b>	<b>66,747</b>	<b>56,747</b>	<b>61,782</b>	<b>61,782</b>




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**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**General Fund**  
**Public Works & Engineering Summaries**

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Activity #	Activity Name	Adopted Budget	
		Public Works	Engineering
101-441	Tax Property Maintenance	\$ 64,045	\$ -
101-442	Civic Affairs	83,469	-
101-445	Drains At Large	85,000	-
101-446	Storm Drain Construction	-	98,000
101-447	Ground Maintenance	184,658	-
101-448	Sidewalk Construction	294,924	-
101-450	Street Lighting	-	371,373
101-455	Weed Control	27,525	-
101-459	Emergency Equipment	-	7,566
<b>General Fund Total - Public Works &amp; Engineering</b>		<b>\$ 739,621</b>	<b>\$ 476,939</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	8,578	11,661	6,689	10,000	5,000	7,000	7,000
707 Wages-Temporary	7,464	11,506	4,580	13,750	5,000	5,000	5,000
709 Overtime	289	1,037	0	0	0	0	0
715 Employers FICA	1,138	1,900	927	1,817	765	918	918
719 Health Insurance	1,581	2,660	1,510	2,853	1,489	2,084	2,084
722 Pension-General	204	335	240	450	225	385	385
724 Unemployment	61	224	131	104	60	72	72
724.001 Workers Compensation	683	641	283	555	243	292	292
725 Other Fringe Benefits	157	247	144	220	112	156	156
	<b>20,155</b>	<b>30,211</b>	<b>14,504</b>	<b>29,749</b>	<b>12,894</b>	<b>15,907</b>	<b>15,907</b>
<b>Material and Supplies:</b>							
756 Miscellaneous Supplies	4,617	1,196	400	2,500	1,000	1,000	1,000
782 Materials	1,986	1,653	903	2,964	1,000	3,000	3,000
	<b>6,603</b>	<b>2,849</b>	<b>1,303</b>	<b>5,464</b>	<b>2,000</b>	<b>4,000</b>	<b>4,000</b>
<b>Contractual and Other:</b>							
818 Contractual Services	630	2,573	1,476	0	24,193	24,919	24,919
943 Equipment Rental	21,432	13,941	8,128	13,537	5,000	6,849	6,849
959 Property Taxes	10,000	6,177	7,024	12,000	12,000	6,000	6,000
966 PW Overhead	7,280	11,732	3,766	7,500	3,250	6,370	6,370
967 ENG Overhead	0	78	306	0	100	0	0
	<b>39,342</b>	<b>34,501</b>	<b>20,700</b>	<b>33,037</b>	<b>44,543</b>	<b>44,138</b>	<b>44,138</b>
<b>Tax Property Maintenance</b>	<b>66,100</b>	<b>67,561</b>	<b>36,507</b>	<b>68,250</b>	<b>59,437</b>	<b>64,045</b>	<b>64,045</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
<b>Personal Services:</b>							
706 Salaries and Wages	15,188	14,239	17,633	14,198	14,948	15,000	<b>15,000</b>
707 Wages-Temporary	945	12,395	2,097	1,828	2,000	2,000	<b>2,000</b>
709 Overtime	13,971	9,682	6,743	3,264	7,615	4,500	<b>4,500</b>
715 Employers FICA	2,258	2,750	2,007	1,476	1,879	1,645	<b>1,645</b>
719 Health Insurance	4,815	4,761	5,670	4,051	4,450	4,466	<b>4,466</b>
722 Pension-General	721	586	869	786	1,015	1,073	<b>1,073</b>
724 Unemployment	58	260	98	84	147	129	<b>129</b>
724.001 Workers Compensation	1,268	829	601	451	597	522	<b>522</b>
725 Other Fringe Benefits	562	456	562	313	333	335	<b>335</b>
	<b>39,786</b>	<b>45,958</b>	<b>36,280</b>	<b>26,451</b>	<b>32,984</b>	<b>29,670</b>	<b>29,670</b>
<b>Material and Supplies:</b>							
782 Materials	50,685	21,213	14,047	17,737	22,350	17,674	<b>17,674</b>
	<b>50,685</b>	<b>21,213</b>	<b>14,047</b>	<b>17,737</b>	<b>22,350</b>	<b>17,674</b>	<b>17,674</b>
<b>Contractual and Other:</b>							
818 Contractual Services	15,445	2,128	1,071	540	4,190	5,077	<b>5,077</b>
920 Utilities	1,632	1,075	788	2,176	2,176	2,176	<b>2,176</b>
943 Equipment Rental - MP	25,185	13,511	14,688	8,452	10,471	10,946	<b>10,946</b>
959. Property taxes	0	0	0	176	176	181	<b>181</b>
966 PW Overhead	16,729	15,949	13,589	13,097	14,666	17,745	<b>17,745</b>
967 ENG Overhead	5,236	3,728	3,681	0	2,954	0	<b>0</b>
	<b>64,227</b>	<b>36,391</b>	<b>33,817</b>	<b>24,441</b>	<b>34,633</b>	<b>36,125</b>	<b>36,125</b>
<b>Civic Affairs</b>	<b>154,698</b>	<b>103,562</b>	<b>84,144</b>	<b>68,629</b>	<b>89,967</b>	<b>83,469</b>	<b>83,469</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b><u>WORK PROJECT DETAIL</u></b>							
<b>Work Project Titles:</b>							
100 Clean Up Day	37,507	12,935	12,001	0	12,001	0	0
101 Bees Nest Removal	567	800	105	0	140	144	144
102 Christmas Decorations City Hall	291	0	0	0	0	0	0
103 Miscellaneous	13,441	7,194	4,693	6,721	6,721	7,709	7,709
104 Christmas Tree Pickup	1,260	0	0	0	0	0	0
106 Clean Sweep Program	197	124	242	2,000	2,000	3,060	3,060
107 Parades, Fires, Bandstands	6,200	6,253	6,796	7,100	7,100	8,313	8,313
108 Work at Police Dept. & Others	179	110	0	0	0	0	0
109 Prop. Maint./Non-Tax	0	1,382	3,582	3,296	4,910	6,057	6,057
111 Summerfest	15,878	11,683	7,658	0	0	0	0
112 Public Information Program	2,862	3,006	3,099	3,500	3,500	3,605	3,605
113 Incubator/Resource Center	3,580	1,197	1,734	2,000	2,000	2,060	2,060
114 DDA Banners	4,213	2,558	1,916	3,000	5,000	5,674	5,674
115 Brick Walk Resetting	3,082	1,969	3,025	3,000	3,000	3,090	3,090
116 Victory Lane	12,823	274	0	0	0	0	0
117 Downtown Christmas Decoratior	23,761	22,676	9,010	8,262	8,262	8,510	8,510
118 Summer Night Tree	623	332	72	250	250	258	258
119 Other Unbillable Costs	0	97	0	0	0	0	0
121 Private Property Evaluations	13,498	11,031	18,311	10,000	15,858	16,480	16,480
122 Red Cross (Carousal, Birdhouses)	639	3,667	1,149	1,500	1,500	1,545	1,545
124 Private Property Write-Offs	289	1,687	1,495	3,000	3,000	3,000	3,000
125 Neighborhood Cleanup	241	530	1,016	1,000	1,000	1,030	1,030
127 Banner Poles Installation	446	442	0	0	963	0	0
128 New Years Fireworks	7,007	8,907	4,775	5,000	5,000	5,150	5,150
130 Bucky Harris Park	1,821	0	200	0	86	0	0
132 Cruise Night	1,138	2,108	1,151	2,500	2,500	2,575	2,575
134 Chittock Street Park	0	403	93	0	0	0	0
136 Clocktower Maintenance	1,209	773	1,160	500	1,000	1,033	1,033
137 Streetscape Utilities	1,491	743	275	4,000	2,176	2,176	2,176
138 World Changers	52	505	388	2,000	2,000	2,000	2,000
139 Gus Macker 3 on 3	403	176	0	0	0	0	0
140 Family Services Run/Walk	0	0	198	0	0	0	0
Grand Prix - Cascades	0	0	0	0	0	0	0
	<b>154,698</b>	<b>103,562</b>	<b>84,144</b>	<b>68,629</b>	<b>89,967</b>	<b>83,469</b>	<b>83,469</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	5,527	6,552	9,528	12,000	12,000	11,637	11,637
707 Wages - Temporary	869	769	569	1,250	1,250	0	0
709 Overtime	4,401	2,243	896	4,000	4,000	1,000	1,000
715 Employers FICA	863	621	963	1,320	1,320	967	967
719 Health Insurance	1,850	1,553	2,950	2,647	2,647	3,464	3,464
722 Pension-General	255	186	424	720	720	695	695
724 Unemployment	15	27	7	65	65	76	76
724.001 Workers Compensation	449	181	241	600	600	307	307
725 Other Fringe Benefits	176	113	171	250	250	260	260
	<b>14,405</b>	<b>12,245</b>	<b>15,749</b>	<b>22,852</b>	<b>22,852</b>	<b>18,406</b>	<b>18,406</b>
<b>Material and Supplies:</b>							
782 Materials	8,186	7,595	5,044	8,368	8,368	7,131	7,131
	<b>8,186</b>	<b>7,595</b>	<b>5,044</b>	<b>8,368</b>	<b>8,368</b>	<b>7,131</b>	<b>7,131</b>
<b>Contractual and Other:</b>							
818 Contractual Services	0	28,526	32,195	31,214	31,214	40,464	40,464
873 Travel	209	0	5,918	0	0	0	0
943 Equipment Rental	10,143	3,836	8,613	7,600	7,600	7,499	7,499
966 PW Overhead	7,111	6,400	0	10,500	10,400	11,500	11,500
967 ENG Overhead	0	13	80	0	24	0	0
	<b>17,463</b>	<b>38,775</b>	<b>46,806</b>	<b>49,314</b>	<b>49,238</b>	<b>59,463</b>	<b>59,463</b>
<b>Drains At Large</b>	<b>40,054</b>	<b>58,615</b>	<b>67,599</b>	<b>80,534</b>	<b>80,458</b>	<b>85,000</b>	<b>85,000</b>

**WORK PROJECT DETAIL**

<b>Work Project Titles:</b>							
160 Storm Sewer Repair	15,953	26,751	13,300	21,927	21,927	22,000	22,000
161 Storm Drain Bank Maintenance	8,322	3,776	11,419	3,000	3,000	6,660	6,660
162 Clean River Pavement	184	0	0	1,420	1,324	1,364	1,364
163 Grand River Improvement	4,729	1,889	1,274	8,705	8,629	6,493	6,493
164 Grand River Clean-Up	10,707	7,673	8,118	7,782	7,782	8,019	8,019
166 Storm Water Quality Study	0	0	4,000	0	0	0	0
167 Grand River Clean-Up-GREAT	159	0	0	0	0	0	0
168 Illicit Discharge Elim. Plan	0	18,526	1,620	28,700	0	0	0
169 Phase II Implementation	0	0	24,622	0	28,700	28,700	28,700
170 Watershed Council Admin.	0	0	3,246	0	96	3,246	3,246
171 SEMCOG Study - WSC	0	0	0	0	0	0	0
172 Annual Mem. Fees - WSC	0	0	0	1,500	1,500	3,818	3,818
173 NPDES Annual Fees - Phase II	0	0	0	4,000	4,000	4,000	4,000
175 Legal Revision/Ordinance Dev.	0	0	0	0	0	0	0
177 Pub. Ed.-Phase II USEPA Reg.	0	0	0	1,000	1,000	700	700
GPS/GIS Work	0	0	0	2,500	2,500	0	0
	<b>40,054</b>	<b>58,615</b>	<b>67,599</b>	<b>80,534</b>	<b>80,458</b>	<b>85,000</b>	<b>85,000</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	2,541	2,043	2,399	10,899	7,970	6,043	<b>6,043</b>
707 Wages - Temporary	448	183	165	0	128	0	<b>0</b>
709 Overtime	0	456	106	0	2,153	0	<b>0</b>
715 Employers FICA	225	204	188	834	784	462	<b>462</b>
719 Health Insurance	582	383	471	1,827	1,409	1,105	<b>1,105</b>
722 Pension-General	64	62	81	490	456	332	<b>332</b>
724 Unemployment	3	3	8	40	5	31	<b>31</b>
724.001 Workers Compensation	126	48	45	146	185	79	<b>79</b>
725 Other Fringe Benefits	71	54	46	192	161	117	<b>117</b>
	<b>4,060</b>	<b>3,436</b>	<b>3,509</b>	<b>14,428</b>	<b>13,251</b>	<b>8,169</b>	<b>8,169</b>
<b>Material And Supplies</b>							
782 Materials	3,002	1,109	1,970	0	0	0	<b>0</b>
	<b>3,002</b>	<b>1,109</b>	<b>1,970</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Contractual and Other:</b>							
818 Contractual Services	15,377	38,962	0	71,398	62,571	85,601	<b>85,601</b>
943 Equipment Rental	1,604	849	764	0	0	0	<b>0</b>
966 PW Overhead	1,825	455	921	0	0	0	<b>0</b>
967 ENG Overhead	435	1,511	694	8,174	7,086	4,230	<b>4,230</b>
	<b>19,241</b>	<b>41,777</b>	<b>2,379</b>	<b>79,572</b>	<b>69,657</b>	<b>89,831</b>	<b>89,831</b>
<b>Storm Drain Construction</b>	<b>26,303</b>	<b>46,322</b>	<b>7,858</b>	<b>94,000</b>	<b>82,908</b>	<b>98,000</b>	<b>98,000</b>

**WORK PROJECT DETAIL**

<b>Work Project Titles:</b>							
Catch Basin Separations				30,000	11,000	23,000	<b>23,000</b>
Cortland RD Separation				-	3,000	34,000	<b>34,000</b>
Fourth: Griswold to Morrell				46,000	49,908	-	<b>-</b>
Misc. Storm Sewer Const.				16,000	16,000	16,000	<b>16,000</b>
Site Plan Review				-	1,000	3,000	<b>3,000</b>
Storm Drain Planning				2,000	2,000	2,000	<b>2,000</b>
Wildwood: West to Steward				-	-	20,000	<b>20,000</b>
				<b>94,000</b>	<b>82,908</b>	<b>98,000</b>	<b>98,000</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	56,868	67,945	46,691	50,000	40,000	42,673	42,673
707 Wages-Temporary	11,733	21,964	6,374	5,000	4,000	0	0
709 Overtime	2,140	12,863	3,937	3,900	3,934	4,000	4,000
715 Employers FICA	5,488	7,722	4,414	4,506	3,667	3,570	3,570
719 Health Insurance	11,571	17,095	12,408	12,740	11,908	12,704	12,704
722 Pension-General	1,505	1,994	1,793	2,425	1,977	2,567	2,567
724 Unemployment	154	399	219	205	288	280	280
724.001 Workers Compensation	3,018	2,245	1,309	1,850	1,165	1,134	1,134
725 Other Fringe Benefits	1,102	1,477	1,082	1,200	892	952	952
	<b>93,579</b>	<b>133,704</b>	<b>78,227</b>	<b>81,826</b>	<b>67,831</b>	<b>67,880</b>	<b>67,880</b>
<b>Material and Supplies:</b>							
782 Materials	13,699	11,014	11,766	9,000	9,000	8,773	8,773
	<b>13,699</b>	<b>11,014</b>	<b>11,766</b>	<b>9,000</b>	<b>9,000</b>	<b>8,773</b>	<b>8,773</b>
<b>Contractual and Other:</b>							
818 Contractual Services	14,160	11,421	4,389	4,630	23,010	23,533	23,533
920 Utilities	0	0	0	0	0	0	0
943 Equipment Rental	101,401	76,674	41,813	43,000	43,000	42,000	42,000
966 PW Overhead	37,995	67,223	35,910	36,000	28,557	42,472	42,472
967 ENG Overhead	0	102	15	0	0	0	0
	<b>153,556</b>	<b>155,420</b>	<b>82,127</b>	<b>83,630</b>	<b>94,567</b>	<b>108,005</b>	<b>108,005</b>
<b>Grounds Maintenance</b>	<b>260,834</b>	<b>300,138</b>	<b>172,120</b>	<b>174,456</b>	<b>171,398</b>	<b>184,658</b>	<b>184,658</b>

**WORK PROJECT DETAIL**

<b>Work Project Titles:</b>							
200 Benches & Trash Receptacles	42	333	124	2,000	2,000	2,260	2,260
201 Trash Container Pickup-Downtown	4,290	6,634	5,524	7,000	7,000	7,910	7,910
202 CBD Trees, Flowers, Planters	1,001	6	-	-	-	-	-
204 Recycling Brush/Compost	-	572	3,477	4,000	4,000	4,520	4,520
205 Blackman Park	-	-	43	-	-	-	-
206 Maintenance Of Islands	13,162	11,783	17,449	11,519	16,000	16,480	16,480
207 City Property Lawn Maint.	15,024	15,287	6,353	8,430	8,430	8,683	8,683
208 Downtown Improvement	1,537	445	1,665	1,485	1,485	2,090	2,090
210 City Walks - Snow & Ice Control	18,319	23,221	25,785	18,073	21,534	24,194	24,194
211 Brush Cut & Debris Removal	25,183	10,022	1,570	8,467	8,467	9,521	9,521
212 CBD Cleanup/Weed Control	12,512	10,585	262	5,500	5,500	7,000	7,000
217 Leaf Pickup **	169,764	130,706	107,199	107,000	96,000	99,000	99,000
218 Storm Damage	-	90,544	2,669	982	982	3,000	3,000
	<b>260,834</b>	<b>300,138</b>	<b>172,120</b>	<b>174,456</b>	<b>171,398</b>	<b>184,658</b>	<b>184,658</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	28,498	30,764	25,262	62,855	62,855	62,855	62,855
707 Wages-Temporary	8,175	5,816	7,681	15,249	15,249	15,000	15,000
709 Overtime	0	0	69	0	100	0	0
715 Employers FICA	2,763	2,726	2,313	5,975	5,983	5,956	5,956
719 Health Insurance	6,846	8,712	7,801	17,933	18,712	18,712	18,712
722 Pension-General	711	753	814	2,828	2,833	3,457	3,457
724 Unemployment	46	102	64	341	469	467	467
724.001 Workers Compensation	2,418	845	714	1,825	1,900	1,892	1,892
725 Other Fringe Benefits	655	453	457	1,383	1,400	1,400	1,400
	<b>50,112</b>	<b>50,171</b>	<b>45,175</b>	<b>108,389</b>	<b>109,501</b>	<b>109,739</b>	<b>109,739</b>
<b>Material and Supplies:</b>							
740 Operating Supplies	63	0	0	0	0	0	0
782 Materials	28,144	30,003	22,205	60,845	60,845	88,212	88,212
	<b>28,207</b>	<b>30,003</b>	<b>22,205</b>	<b>60,845</b>	<b>60,845</b>	<b>88,212</b>	<b>88,212</b>
<b>Contractual and Other:</b>							
818 Contractual Services	0	0	0	0	80,436	0	0
943 Equipment Rental	29,796	17,251	18,383	34,805	34,805	39,775	39,775
966 PW Overhead	19,902	26,217	16,627	47,141	40,921	57,198	57,198
967 ENG Overhead	12	0	12	0	12	0	0
	<b>49,710</b>	<b>43,468</b>	<b>35,022</b>	<b>81,946</b>	<b>156,174</b>	<b>96,973</b>	<b>96,973</b>
<b>Sidewalk Construction</b>	<b>128,029</b>	<b>123,642</b>	<b>102,402</b>	<b>251,180</b>	<b>326,520</b>	<b>294,924</b>	<b>294,924</b>

**WORK PROJECT DETAIL**

Work Project Titles:	Funding Sources				Total Costs
	Gen. Fd.	PIF	CDBG	Charges	
220 DPW Sidewalk Work		40,000			40,000
222C Sidewalks - Citywide		50,000		168,277	218,277
224C Sidewalk Maintenance-Citywide	10,897				10,897
227 City Sidewalk - Tree Roots	25,750				25,750
228 Grinding/Temporary Patch	-				-
	<b>36,647</b>	<b>90,000</b>	<b>-</b>	<b>168,277</b>	<b>294,924</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	4,990	6,881	5,997	3,750	7,000	6,517	<b>6,517</b>
707 Wages-Temporary	325	509	386	200	200	0	<b>0</b>
709 Overtime	762	325	128	500	200	0	<b>0</b>
715 Employers FICA	460	520	552	383	566	499	<b>499</b>
719 Health Insurance	1,116	1,491	1,514	800	1,238	1,192	<b>1,192</b>
722 Pension-General	143	165	235	191	324	358	<b>358</b>
724 Unemployment	10	31	30	2	3	33	<b>33</b>
724.001 Workers Compensation	262	152	156	93	162	86	<b>86</b>
725 Other Fringe Benefits	78	75	48	81	142	126	<b>126</b>
	<b>8,146</b>	<b>10,149</b>	<b>9,046</b>	<b>6,000</b>	<b>9,835</b>	<b>8,811</b>	<b>8,811</b>
<b>Material And Supplies</b>							
782 Materials	7,722	8,199	1,391	7,000	1,000	4,000	<b>4,000</b>
	<b>7,722</b>	<b>8,199</b>	<b>1,391</b>	<b>7,000</b>	<b>1,000</b>	<b>4,000</b>	<b>4,000</b>
<b>Contractual and Other:</b>							
818 Contractual Services	0	0	30,198	449,320	462,674	0	<b>0</b>
920 Utilities	327,198	328,304	333,587	345,000	344,000	346,000	<b>346,000</b>
933 Equipment Maintenance	0	0	0	5,000	5,000	4,000	<b>4,000</b>
943 Equipment Rental	3,798	1,958	1,892	2,750	2,750	4,000	<b>4,000</b>
966 PW Overhead	284	92	36	0	238	0	<b>0</b>
967 ENG Overhead	4,492	4,827	4,668	3,078	5,040	4,562	<b>4,562</b>
	<b>335,772</b>	<b>335,181</b>	<b>370,381</b>	<b>805,148</b>	<b>819,702</b>	<b>358,562</b>	<b>358,562</b>
<b>Street Lighting</b>	<b>351,640</b>	<b>353,529</b>	<b>380,818</b>	<b>818,148</b>	<b>830,537</b>	<b>371,373</b>	<b>371,373</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
<b>Personal Services:</b>							
706 Salaries and Wages	77	95	151	2,204	1,135	1,135	1,135
707 Wages-Temporary	0	0	0	0	0	0	0
715 Employers FICA	6	7	5	169	87	87	87
719 Health Insurance	10	25	9	629	338	338	338
722 Pension-General	2	2	2	99	51	62	62
724 Unemployment	0	0	0	10	7	7	7
724.001 Workers Compensation	2	2	0	52	28	28	28
725 Other Fringe Benefits	4	4	1	49	25	25	25
	<u>101</u>	<u>135</u>	<u>168</u>	<u>3,212</u>	<u>1,671</u>	<u>1,682</u>	<u>1,682</u>
<b>Material and Supplies:</b>							
782 Materials	1,953	656	672	0	0	0	0
	<u>1,953</u>	<u>656</u>	<u>672</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Contractual and Other:</b>							
818 Contractual Services	28,814	20,974	7,819	23,885	23,880	24,597	24,597
943 Equipment Rental	0	64	15	391	213	213	213
966 PW Overhead	50	86	53	1,653	738	1,033	1,033
	<u>28,864</u>	<u>21,124</u>	<u>7,887</u>	<u>25,929</u>	<u>24,831</u>	<u>25,843</u>	<u>25,843</u>
<b>Weed Control</b>	<b><u>30,918</u></b>	<b><u>21,915</u></b>	<b><u>8,727</u></b>	<b><u>29,141</u></b>	<b><u>26,502</u></b>	<b><u>27,525</u></b>	<b><u>27,525</u></b>

**WORK PROJECT DETAIL**

<b>Work Project Titles:</b>							
280 Private Property Mowing	30,918	21,915	8,727	29,141	26,502	27,525	27,525
	<u>30,918</u>	<u>21,915</u>	<u>8,727</u>	<u>29,141</u>	<u>26,502</u>	<u>27,525</u>	<u>27,525</u>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

***Fund 101 General Fund***  
***Dept 459 Emergency Equipment***

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
<b>Personal Services:</b>							
706 Salaries and Wages	79	0	742	1,354	1,200	1,397	1,397
715 Employers FICA	6	0	56	104	92	107	107
719 Health Insurance	13	0	174	227	212	255	255
722 Pension-General	2	0	26	61	54	77	77
724 Unemployment	1	0	0	5	1	7	7
724.001 Workers Compensation	3	0	17	18	28	18	18
725 Other Fringe Benefits	1	0	5	24	24	27	27
	<b>105</b>	<b>0</b>	<b>1,020</b>	<b>1,793</b>	<b>1,611</b>	<b>1,888</b>	<b>1,888</b>
<b>Material and Supplies:</b>							
782 Materials	0	4,774	1,135	4,700	4,000	4,200	4,200
	<b>0</b>	<b>4,774</b>	<b>1,135</b>	<b>4,700</b>	<b>4,000</b>	<b>4,200</b>	<b>4,200</b>
<b>Contractual and Other:</b>							
943 Equipment Rental - MP	25	0	168	200	0	500	500
966 PW Overhead	0	0	0	0	0	0	0
967 ENG Overhead	79	0	519	900	840	978	978
	<b>104</b>	<b>0</b>	<b>687</b>	<b>1,100</b>	<b>840</b>	<b>1,478</b>	<b>1,478</b>
<b>Emergency Equipment</b>	<b>209</b>	<b>4,774</b>	<b>2,842</b>	<b>7,593</b>	<b>6,451</b>	<b>7,566</b>	<b>7,566</b>




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**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**General Fund**  
**Parks, Recreation & Grounds Summary**

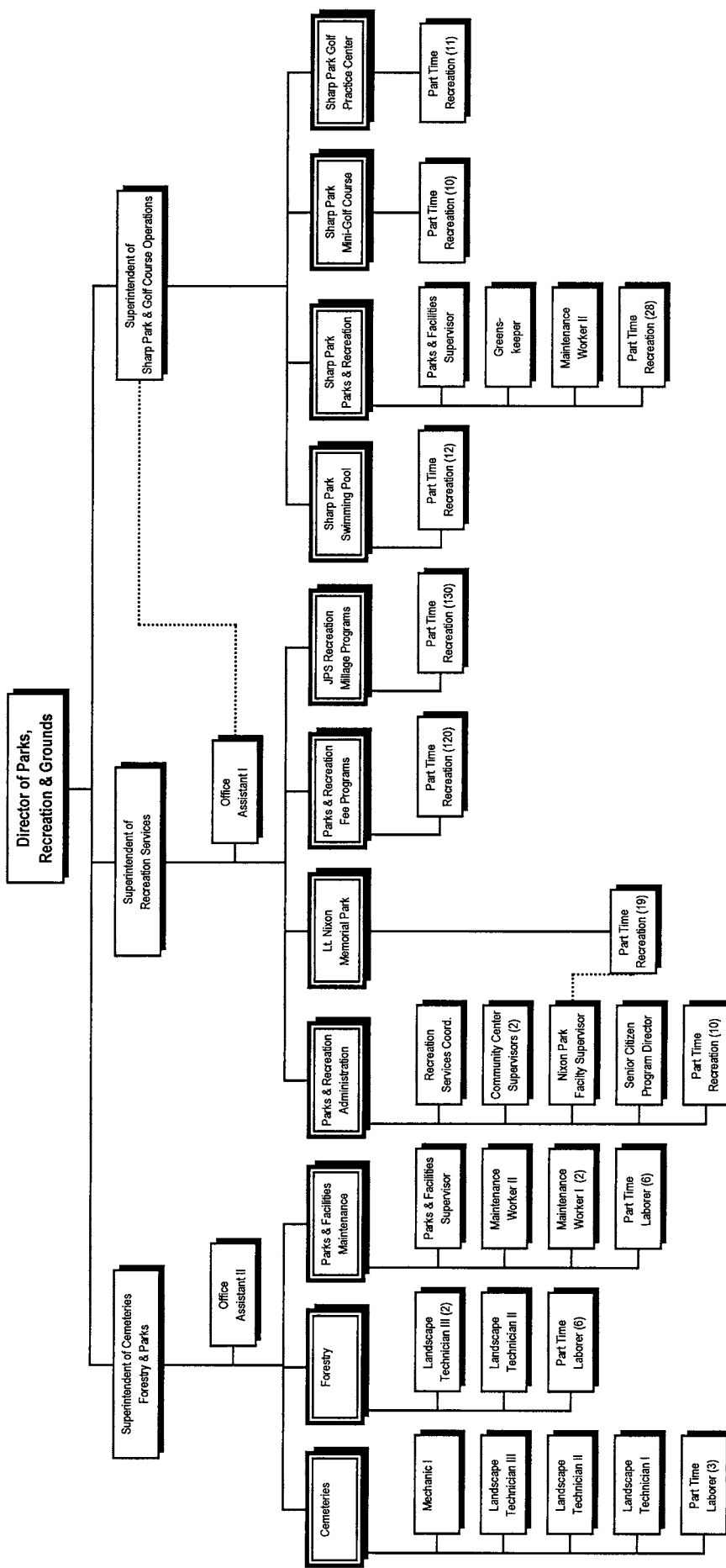
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<u>Activity #</u>	<u>Activity Name</u>	<u>Adopted Budget</u>
101-276	Cemeteries	\$ 418,091
101-690	Forestry	553,070
101-692	Parks, Recreation & Grounds Admin.	701,641
101-697	Parks & Facilities Maintenance	550,605
101-698	Lt. Nixon Memorial Park	178,871
101-699	Sharp Park Swimming Pool	<u>129,004</u>
General Fund Total - Parks, Recreation & Grounds		<u><u>\$ 2,531,282</u></u>

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



Fund # 101	Fund # 296	Fund # 297	Fund # 401	Fund # 208	Fund # 583
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**City of Jackson**  
**Fiscal Year 2006/07 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		34,319
306	Landscape Technician III	2		78,884
PT	Part Time Laborer		6	48,000
		<u>3</u>	<u>6</u>	<u>161,203</u>
Add:	Allocation of 1/2 Superintendent of Forestry/Grounds from 101-276			35,538
	Allocation of 1/2 Office Assistant II from 101-276			19,680
				<u>19,680</u>
	<b>Activity Total</b>			<u><b>216,421</b></u>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	141,073	148,426	169,130	145,904	150,904	168,421	<b>168,421</b>
702. Termination Pay	0	0	4,073	0	0	0	<b>0</b>
707 Wages-Temporary	20,415	30,306	26,118	48,000	48,000	48,000	<b>48,000</b>
709 Overtime	5,266	12,580	10,085	11,000	11,000	11,000	<b>11,000</b>
715 Employers FICA	12,571	14,027	16,092	14,834	15,216	16,555	<b>16,555</b>
719 Health Insurance	23,025	36,262	46,664	42,290	42,290	52,644	<b>52,644</b>
722 Pension-General	3,640	3,891	6,305	6,566	6,841	9,262	<b>9,262</b>
724 Unemployment	740	1,127	1,433	1,605	1,605	2,227	<b>2,227</b>
724.001 Workers Compensation	6,217	3,808	4,143	3,928	4,043	4,298	<b>4,298</b>
725 Other Fringe Benefits	-1,580	-695	-325	3,340	3,340	3,590	<b>3,590</b>
	<b>211,367</b>	<b>249,732</b>	<b>283,718</b>	<b>277,467</b>	<b>283,239</b>	<b>315,997</b>	<b>315,997</b>
<b>Material and Supplies:</b>							
737 Publications	0	126	0	300	300	300	<b>300</b>
740 Operating Supplies	9,476	15,402	15,382	8,450	8,450	5,650	<b>5,650</b>
751 Gasoline	7,738	9,073	4,494	11,000	11,000	11,000	<b>11,000</b>
756 Safety Supplies	1,068	835	35	1,750	1,750	1,080	<b>1,080</b>
758 Laundry	2,342	817	579	1,248	1,248	780	<b>780</b>
759 Small Tools	1,894	2,856	3,287	2,250	2,250	2,350	<b>2,350</b>
778 Equipment Maint. Supplies	33,279	18,142	13,050	20,000	20,000	20,000	<b>20,000</b>
	<b>55,797</b>	<b>47,251</b>	<b>36,827</b>	<b>44,998</b>	<b>44,998</b>	<b>41,160</b>	<b>41,160</b>
<b>Contractual and Other:</b>							
818 Contractual Services	158,672	228,363	177,211	151,845	151,845	141,845	<b>141,845</b>
818.025 Contractual Services-DPW	10,766	2,387	13,341	12,500	12,500	12,500	<b>12,500</b>
853 Telephone	1,156	1,192	2,813	2,000	2,000	2,500	<b>2,500</b>
873 Travel	0	90	85	0	0	0	<b>0</b>
920 Utilities	0	52	0	250	250	250	<b>250</b>
933 Equipment Maintenance	2,157	3,975	1,549	5,000	5,000	5,000	<b>5,000</b>
938 Grounds Maintenance	16,856	2,586	4,871	9,100	9,100	9,100	<b>9,100</b>
944 Equipment Lease	49,915	23,520	21,700	6,750	6,750	6,750	<b>6,750</b>
958 Memberships & Dues	80	65	80	100	100	175	<b>175</b>
960 Education & Training	1,068	402	804	500	500	1,500	<b>1,500</b>
963.999 P Card Clearing	446	1,813	0	0	0	0	<b>0</b>
	<b>241,116</b>	<b>264,445</b>	<b>222,454</b>	<b>188,045</b>	<b>188,045</b>	<b>179,620</b>	<b>179,620</b>
<b>Capital Outlay:</b>							
974 Land Improvements	0	7,911	595	0	0	0	<b>0</b>
982 Machinery & Equipment	25,518	40,791	8,281	11,000	11,000	16,293	<b>16,293</b>
	<b>25,518</b>	<b>48,702</b>	<b>8,876</b>	<b>11,000</b>	<b>11,000</b>	<b>16,293</b>	<b>16,293</b>
<b>Forestry</b>	<b>533,798</b>	<b>610,130</b>	<b>551,875</b>	<b>521,510</b>	<b>527,282</b>	<b>553,070</b>	<b>553,070</b>

**City of Jackson**  
**Fiscal Year 2006/07 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		51,892
009	Community Center Supervisors	2		103,784
009	Recreation Services Coordinator	1		55,547
010	Nixon Park Facility Supervisor	1		47,819
012	Superintendent of Rec. Services	1		62,857
016	Director of Parks, Rec. & Grounds	1		82,587
303	Office Assistant I	1		43,079
PT	Part Time - Recreation		10	40,000
<b>Activity Total</b>		<b>8</b>	<b>10</b>	<b>487,565</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	381,935	402,542	416,710	432,497	432,497	447,565	447,565
707 Wages-Temporary	65,065	52,145	35,177	40,950	40,950	40,000	40,000
709 Overtime	2,336	740	414	0	0	0	0
715 Employers FICA	34,460	35,462	36,252	36,147	36,147	37,299	37,299
719 Health Insurance	48,816	58,895	75,661	68,816	57,500	71,701	71,701
722 Pension-General	9,579	9,977	14,553	19,462	19,462	24,617	24,617
724 Unemployment	1,637	2,381	2,402	1,720	1,720	2,177	2,177
724.001 Workers Compensation	19,261	10,411	9,914	10,867	10,867	10,933	10,933
725 Other Fringe Benefits	3,558	2,334	3,136	8,232	8,232	8,649	8,649
	<b>566,647</b>	<b>574,887</b>	<b>594,219</b>	<b>618,691</b>	<b>607,375</b>	<b>642,941</b>	<b>642,941</b>
<b>Material and Supplies:</b>							
726 Office Supplies	5,723	4,464	5,542	5,000	5,000	5,500	5,500
737 Publications	53	218	198	500	500	500	500
745 Program Supplies	22,097	10,456	7,973	9,000	9,000	10,000	10,000
745.001 Prog. Supp.- CD (King Ctr.)	18,050	20,000	29,654	18,000	36,000	30,000	30,000
745.013 Prog. Supp.- Wax. (King Ctr.)	0	0	0	0	6,500	0	0
745.01 Prog. Supp - MLK	250	0	0	0	0	0	0
	<b>46,173</b>	<b>35,138</b>	<b>43,367</b>	<b>32,500</b>	<b>57,000</b>	<b>46,000</b>	<b>46,000</b>
<b>Contractual and Other:</b>							
818 Contractual Services	2,770	1,060	0	0	0	0	0
853 Telephone	12,326	9,245	7,220	13,500	7,500	7,500	7,500
861 Auto Allowance	1,230	1,028	1,184	1,200	1,200	1,200	1,200
933 Equipment Maintenance	3,100	479	165	1,500	1,500	1,500	1,500
934 Office Equipment Maintenance	1,162	510	95	1,500	1,500	1,500	1,500
946 Office Equipment Rental	0	0	8	0	0	0	0
960 Education & Training	3,544	667	549	1,000	1,000	1,000	1,000
	<b>24,132</b>	<b>12,989</b>	<b>9,221</b>	<b>18,700</b>	<b>12,700</b>	<b>12,700</b>	<b>12,700</b>
<b>Capital Outlay:</b>							
981 Office Furniture	0	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>0</b>
<b>Parks, Recreation &amp; Grounds Admin.</b>	<b>636,952</b>	<b>623,014</b>	<b>646,807</b>	<b>669,891</b>	<b>677,075</b>	<b>701,641</b>	<b>701,641</b>



**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

***Fund 101 General Fund***  
***Dept 694 JPS Recreation Programs***

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
706 Salaries & Wages	0	72	829	0	0	0	0
707 Wages-Temporary	116,085	94,422	60,399	140,340	0	0	0
709 Overtime	49	33	0	0	0	0	0
715 Employers FICA	8,784	7,190	4,040	10,736	0	0	0
719 Health Insurance	0	0	0	0	0	0	0
722 Pension-General	0	0	0	0	0	0	0
724 Unemployment	979	1,480	946	2,674	0	0	0
724.001 Workers Compensation	5,062	2,183	1,198	3,227	0	0	0
725 Other Fringe Benefits	0	0	0	0	0	0	0
	<b>130,959</b>	<b>105,380</b>	<b>67,412</b>	<b>156,977</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Material and Supplies:</b>							
726 Office Supplies	2,368	922	437	3,000	0	0	0
745 Program Supplies	56,958	43,894	45,363	55,923	0	0	0
	<b>59,326</b>	<b>44,816</b>	<b>45,800</b>	<b>58,923</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Contractual and Other:</b>							
818 Contractual Services	7,844	7,376	7,802	10,900	0	0	0
861 Auto Allowance	1,691	2,654	2,221	2,700	0	0	0
900 Printing & Publishing	6,055	5,780	10,704	8,500	0	0	0
920 Utilities	1,659	1,530	41	0	0	0	0
	<b>17,249</b>	<b>17,340</b>	<b>20,768</b>	<b>22,100</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Outlay:</b>							
984 Software	0	0	0	10,000	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>JPS Recreation Programs</b>	<b>207,534</b>	<b>167,536</b>	<b>133,980</b>	<b>248,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Note:** The activity related to this program is funded with a millage and will be accounted for in a separate fund (#297) effective 7/1/05 with the levy of the millage renewal.

**City of Jackson**  
**Fiscal Year 2006/07 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		48,605
304	Maintenance Worker I	2		64,834
305	Maintenance Worker II	1		39,360
PT	Part Time - Laborer		6	49,560
		<u>4</u>	<u>6</u>	<u>202,359</u>
Add: Allocations from 208-691:				
	Superintendent of Ella Sharp Park (1/3)			20,744
	Maintenance Worker II (1/3)			12,517
	Park & Facilities Supervisor (28%)			13,559
				<u>46,820</u>
	<b>Activity Total</b>			<u><u>249,179</u></u>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
702 Termination Pay	0	17,052	0	0	0	0	0
706 Salaries and Wages	178,509	187,526	202,639	202,571	202,571	199,619	199,619
707 Wages-Temporary	40,838	79,573	53,672	49,560	49,560	49,560	49,560
709 Overtime	3,975	14,345	19,994	10,000	14,000	10,000	10,000
715 Employers FICA	16,899	19,821	21,235	19,362	19,362	19,248	19,248
719 Health Insurance	25,484	27,615	27,883	35,121	31,400	39,882	39,882
722 Pension-General	4,411	4,379	7,760	9,231	9,231	11,115	11,115
724 Unemployment	869	1,593	1,688	1,779	1,779	2,506	2,506
724.001 Workers Compensation	10,060	6,023	6,150	5,821	5,821	5,789	5,789
725 Other Fringe Benefits	4,288	3,923	4,047	4,443	4,443	4,533	4,533
	<b>285,333</b>	<b>361,850</b>	<b>345,068</b>	<b>337,888</b>	<b>338,167</b>	<b>342,252</b>	<b>342,252</b>
<b>Material and Supplies:</b>							
745 Program Supplies	1,114	3,822	432	1,500	1,500	1,500	1,500
751 Gasoline	6,358	4,254	4,826	6,500	6,500	6,500	6,500
758 Laundry	387	1,091	1,561	1,311	1,311	1,110	1,110
776 Custodial Supplies	8,752	4,463	7,202	5,500	5,500	6,500	6,500
778 Equipment Maint. Supplies	10,998	8,566	11,630	12,000	12,000	12,000	12,000
783 Seed And Sod	5,357	4,856	5,605	5,500	5,500	5,500	5,500
	<b>32,966</b>	<b>27,052</b>	<b>31,256</b>	<b>32,311</b>	<b>32,311</b>	<b>33,110</b>	<b>33,110</b>
<b>Contractual and Other:</b>							
853 Telephone	275	1,030	582	700	700	700	700
920 Utilities	89,045	82,676	82,598	105,000	105,000	110,000	110,000
931 Building Maintenance	4,684	7,366	8,251	6,500	6,500	6,500	6,500
933 Equipment Maintenance	4,001	4,737	1,297	5,000	5,000	5,000	5,000
939 Vehicle Maintenance	5,298	1,219	381	4,000	4,000	4,000	4,000
940 Playground Repairs	14,624	10,100	14,052	9,000	14,000	9,000	9,000
941 Rentals	0	132	105	250	250	250	250
947. Vehicle Rental	6,499	0	0	0	0	0	0
	<b>124,426</b>	<b>107,260</b>	<b>107,266</b>	<b>130,450</b>	<b>135,450</b>	<b>135,450</b>	<b>135,450</b>
<b>Capital Outlay:</b>							
982 Machinery & Equipment	0	6,900	16,277	7,300	7,300	23,500	23,500
985 Vehicles	13,688	6,500		5,000	5,000	16,293	16,293
	<b>13,688</b>	<b>13,400</b>	<b>16,277</b>	<b>12,300</b>	<b>12,300</b>	<b>39,793</b>	<b>39,793</b>
<b>Parks And Facilities Maintenance</b>	<b>456,413</b>	<b>509,562</b>	<b>499,867</b>	<b>512,949</b>	<b>518,228</b>	<b>550,605</b>	<b>550,605</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	185	0	0	0	0	0	0
707 Wages-Temporary	69,447	62,362	51,786	80,000	80,000	75,000	75,000
715 Employers FICA	5,408	4,720	3,905	6,120	6,120	5,738	5,738
719 Health Insurance	0	0	0	0	0	0	0
722 Pension-General	24	2	0	0	0	0	0
724 Unemployment	382	982	914	1,548	1,548	1,908	1,908
724.001 Workers Compensation	3,242	1,650	1,174	1,840	1,840	1,725	1,725
725 Other Fringe Benefits	51	3	0	0	0	0	0
	<u>78,739</u>	<u>69,719</u>	<u>57,779</u>	<u>89,508</u>	<u>89,508</u>	<u>84,371</u>	<u>84,371</u>
<b>Material and Supplies:</b>							
743 Chemicals	5,232	5,928	5,429	6,900	6,900	7,000	7,000
745 Program Supplies	18,496	13,789	15,369	10,000	10,000	10,000	10,000
745.002 Program Supplies-Resale	17,703	10,392	17,496	20,000	20,000	20,000	20,000
776 Custodial Supplies	379	0	0	1,000	1,000	1,000	1,000
778 Equipment Maint. Supplies	1,963	89	0	1,500	1,500	1,500	1,500
	<u>43,773</u>	<u>30,198</u>	<u>38,294</u>	<u>39,400</u>	<u>39,400</u>	<u>39,500</u>	<u>39,500</u>
<b>Contractual and Other:</b>							
818 Contractual Services	170	0	0	0	0	0	0
853 Telephone	1,741	1,708	1,805	2,000	2,000	2,000	2,000
920 Utilities	38,146	35,413	33,648	40,000	40,000	43,000	43,000
931 Building Maintenance	2,700	475	0	2,000	2,000	1,500	1,500
933 Equipment Maintenance	3,269	1,891	187	2,000	2,000	1,500	1,500
944 Equipment Lease	0	0	0	0	0	0	0
	<u>46,026</u>	<u>39,487</u>	<u>35,640</u>	<u>46,000</u>	<u>46,000</u>	<u>48,000</u>	<u>48,000</u>
<b>Capital Outlay:</b>							
984. Software	0	0	0	0	0	7,000	7,000
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,000</u>	<u>7,000</u>
<b>Lt. Nixon Memorial Park</b>	<b><u>168,538</u></b>	<b><u>139,404</u></b>	<b><u>131,713</u></b>	<b><u>174,908</u></b>	<b><u>174,908</u></b>	<b><u>178,871</u></b>	<b><u>178,871</u></b>

**Personnel Schedule**

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	

*Department: Lt. Nixon Memorial Park*  
*Fund-Activity: 101-698*

PT		Part Time - Recreation		19	75,000
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**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
707 Wages-Temporary	57,289	55,631	53,241	57,000	57,000	60,000	<b>60,000</b>
715 Employers FICA	4,463	4,009	4,032	4,361	4,361	4,590	<b>4,590</b>
724 Unemployment	275	834	939	1,088	1,088	1,434	<b>1,434</b>
724.001 Workers Compensation	2,678	1,380	1,205	1,311	1,311	1,380	<b>1,380</b>
	<b>64,705</b>	<b>61,854</b>	<b>59,417</b>	<b>63,760</b>	<b>63,760</b>	<b>67,404</b>	<b>67,404</b>
<b>Material and Supplies:</b>							
743 Chemicals	6,782	10,737	8,281	11,000	11,000	12,000	<b>12,000</b>
745 Program Supplies	5,556	2,405	2,739	3,000	3,000	3,000	<b>3,000</b>
776 Custodial Supplies	1,210	233		500	500	500	<b>500</b>
778 Equipment Maint Supplies	927	991	2,208	2,000	2,000	2,000	<b>2,000</b>
	<b>14,475</b>	<b>14,366</b>	<b>13,228</b>	<b>16,500</b>	<b>16,500</b>	<b>17,500</b>	<b>17,500</b>
<b>Contractual and Other:</b>							
818 Contractual Services	0	0	350	0	220	0	<b>0</b>
853 Telephone	517	-591		600	600	600	<b>600</b>
920 Utilities	36,823	26,454	20,104	37,000	40,000	40,000	<b>40,000</b>
931 Building Maintenance	1,879	409	325	1,500	1,000	1,000	<b>1,000</b>
933 Equipment Maintenance	537	5,143	2,783	2,000	2,500	2,500	<b>2,500</b>
	<b>39,756</b>	<b>31,415</b>	<b>23,562</b>	<b>41,100</b>	<b>44,320</b>	<b>44,100</b>	<b>44,100</b>
<b>Capital Outlay:</b>							
982 Machinery & Equipment	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>0</b>	<b>0</b>
<b>Sharp Park Swimming Pool</b>	<b>118,936</b>	<b>107,635</b>	<b>96,207</b>	<b>121,360</b>	<b>124,580</b>	<b>129,004</b>	<b>129,004</b>

**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	60,000

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

***Fund 101 General Fund***  
***Dept 801 Michigan Equity Grant***

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
<b>Contractual and Other:</b>							
818.010 Jackson Symphony	0	0	0	0	0	0	0
818.017 Michigan Theater	0	0	0	0	0	0	0
818.024 Ella Sharp Museum	0	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Michigan Equity Grant</b>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	20,273	23,930	25,352	28,083	28,083	28,475	28,475
709 Overtime	135	0	0	0	0	0	0
715 Employers FICA	1,543	1,814	1,832	2,149	2,149	2,178	2,178
719 Health Insurance	4,242	4,891	5,885	5,788	2,800	2,368	2,368
722 Pension-General	506	593	880	1,170	1,222	1,567	1,567
724 Unemployment	70	79	86	86	136	120	120
724.001 Workers Compensation	56	35	35	40	40	40	40
725 Other Fringe Benefits	143	339	-273	943	611	549	549
	<u>26,968</u>	<u>31,681</u>	<u>33,797</u>	<u>38,259</u>	<u>35,041</u>	<u>35,297</u>	<u>35,297</u>
<b>Material and Supplies:</b>							
726 Office Supplies	1,830	1,019	1,523	1,700	1,700	1,500	1,500
	<u>1,830</u>	<u>1,019</u>	<u>1,523</u>	<u>1,700</u>	<u>1,700</u>	<u>1,500</u>	<u>1,500</u>
<b>Contractual and Other:</b>							
802.003 Historic Building Survey	0	14,994	0	0	0	0	0
818.039 R. R. Project	0	0	0	0	0	0	0
818.040 Auto Tour	2,181	0	0	0	0	0	0
853 Telephone	256	186	300	350	225	250	250
873 Travel	647	108	0	0	250	300	300
880 Community Promotion	0	0	298	350	350	350	350
900 Printing & Publishing	0	0	156	325	325	325	325
958 Memberships & Dues	100	100	100	100	100	100	100
960 Education & Training	0	275	-149	0	525	300	300
	<u>3,184</u>	<u>15,663</u>	<u>705</u>	<u>1,125</u>	<u>1,775</u>	<u>1,625</u>	<u>1,625</u>
<b>Historical District</b>	<b>31,982</b>	<b>48,363</b>	<b>36,025</b>	<b>41,084</b>	<b>38,516</b>	<b>38,422</b>	<b>38,422</b>

**Personnel Schedule**

Class Grade Position	# Positions		Budgeted Salaries & Wages
	Permanent	Temporary	

Department: *Historical District*  
Fund-Activity: *101-803*

\*

28,475

\* Allocation of One-half (1/2) Community Development Projects Manager Position (Grade 14) .

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
<b>Personal Services:</b>							
706 Salaries and Wages	34,962	17,097	0	33,393	19,937	36,400	<b>36,400</b>
715 Employers FICA	2,615	1,260	0	2,555	1,424	2,785	<b>2,785</b>
719 Health Insurance	5,308	2,277	0	5,788	922	3,180	<b>3,180</b>
722 Pension-General	867	407	0	1,503	838	2,002	<b>2,002</b>
724 Unemployment	69	38	0	86	145	120	<b>120</b>
724.001 Workers Compensation	103	21	0	47	27	51	<b>51</b>
725 Other Fringe Benefits	546	540	0	566	199	609	<b>609</b>
	<b>44,470</b>	<b>21,640</b>	<b>0</b>	<b>43,938</b>	<b>23,492</b>	<b>45,147</b>	<b>45,147</b>
<b>Material and Supplies:</b>							
726 Office Supplies	138	172	248	250	250	300	<b>300</b>
745.011 PSMLKBrfst	345	2,405	0	0	0	0	<b>0</b>
	<b>483</b>	<b>2,577</b>	<b>248</b>	<b>250</b>	<b>250</b>	<b>300</b>	<b>300</b>
<b>Contractual and Other:</b>							
873 Travel	3,239	6	792	2,000	2,000	2,000	<b>2,000</b>
880 Community Promotion	3,377	3,119	2,375	3,100	3,100	3,600	<b>3,600</b>
958 Memberships & Dues	60	100	100	140	140	150	<b>150</b>
960 Education & Training	0	0	0	2,000	2,000	2,000	<b>2,000</b>
	<b>6,676</b>	<b>3,225</b>	<b>3,267</b>	<b>7,240</b>	<b>7,240</b>	<b>7,750</b>	<b>7,750</b>
<b>Human Relations</b>	<b>51,629</b>	<b>27,442</b>	<b>3,515</b>	<b>51,428</b>	<b>30,982</b>	<b>53,197</b>	<b>53,197</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
<b>Contractual and Other:</b>							
999.202 Cont.-Major Street Fund	0	0	0	150,000	28,422	0	0
999.203 Cont.-Local Street Fund	0	0	0	150,000	271,578	350,000	350,000
999.208 Cont.-Sharp Park Oper. Fund	6,000	18,500	60,000	0	40,000	40,000	40,000
999.210 Cont.-Land Acquisition Fund	0	150,000	0	0	140,000	0	0
999.211 Cont.-Housing Initiative Fund	0	50,000	70,000	0	0	0	0
999.249 Cont.-Building Inspection Fd.	225,000	70,000	175,000	226,705	220,000	260,000	260,000
999.257 Cont.-Budget Stabilization Fd.	0	0	1,000,000	0	0	0	0
999.267 Cont.-LLEBG Fund	8,325	7,003	3,675	0	0	0	0
999.285 Cont.-DDA Operating Fund	47,800	37,800	37,800	37,800	37,800	0	25,000
999.297 Cont.-JPS Rec.Mill.Prog.Fd.	0	0	0	0	36,196	0	0
999.401 Cont.-Capital Projects Fund	0	0	29,124	23,000	23,000	23,000	23,000
999.586 Cont.-Parking Assmt. Fund	29,819	18,880	16,295	16,295	16,295	16,784	16,784
999.736 Cont.-Pub.Empl.Hlth Care Fd.	0	5,000	250,000	0	0	0	0
	<b>316,944</b>	<b>357,183</b>	<b>1,641,894</b>	<b>603,800</b>	<b>813,291</b>	<b>689,784</b>	<b>714,784</b>
<b>Contributions to Other Funds</b>	<b>316,944</b>	<b>357,183</b>	<b>1,641,894</b>	<b>603,800</b>	<b>813,291</b>	<b>689,784</b>	<b>714,784</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:

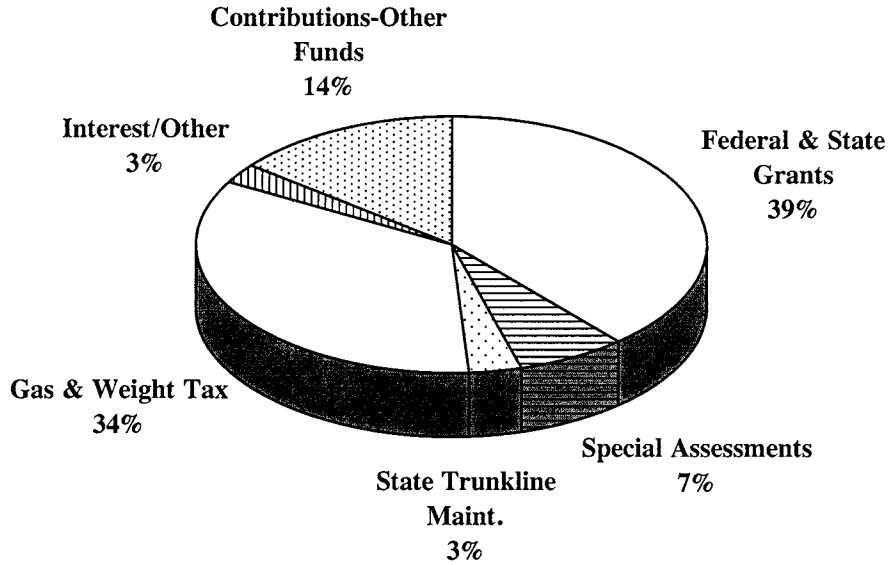
1. To receive all Major Street Funds paid to cities and villages by the state.
2. To account for construction, maintenance, and other authorized operations pertaining to all streets classified as Major Streets within the local unit of government.
3. To receive money paid to the city or village for state 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.

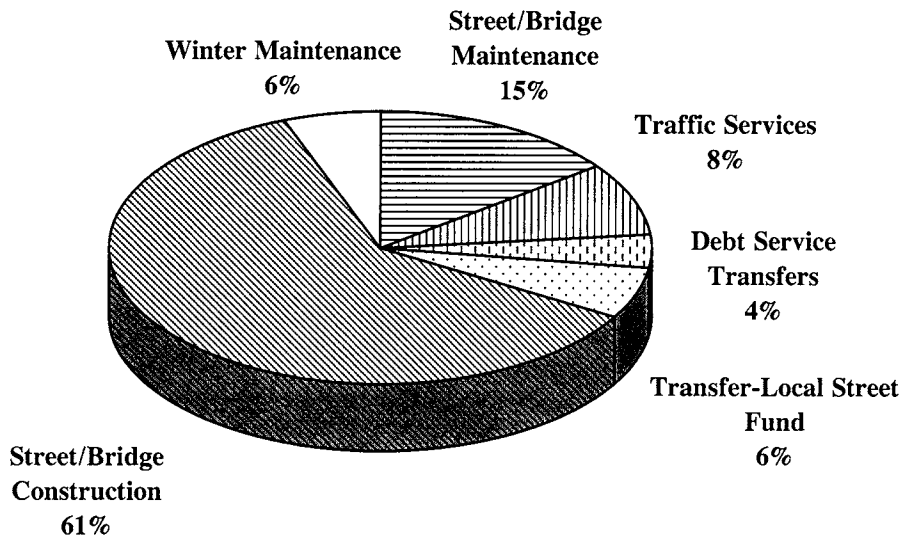
**City of Jackson  
Fiscal Year 2006/07 Adopted Budget  
Major Street Fund**

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Revenues



Expenses



**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Major Street Fund**  
**Summary of Revenues, Expenditures and Changes in Fund Balances**

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Revenues:</b>							
Federal & State Grants	2,532,180	700,113	2,623,115	1,980,812	2,180,999	2,359,151	<b>2,359,151</b>
State Gas & Weight Tax	1,932,790	2,078,020	1,995,245	2,014,626	2,027,693	2,078,311	<b>2,078,311</b>
State Trunkline Maintenance	253,426	185,710	200,848	184,269	212,463	212,463	<b>212,463</b>
Interest	3,375	(1,954)	400	0	6,000	6,000	<b>6,000</b>
Miscellaneous	77,090	214,936	187,923	161,737	145,303	149,274	<b>149,274</b>
Contributions From Other Funds	1,141,976	1,005,980	1,387,522	914,881	417,287	1,302,569	<b>1,302,569</b>
	<b>5,940,837</b>	<b>4,182,805</b>	<b>6,395,053</b>	<b>5,256,325</b>	<b>4,989,745</b>	<b>6,107,768</b>	<b>6,107,768</b>
<b>Expenditures:</b>							
Street Construction	1,873,842	1,109,654	450,626	1,158,416	449,036	602,951	<b>602,951</b>
Street Maintenance	547,792	618,933	549,502	623,131	623,421	738,967	<b>738,967</b>
Bridge Construction	22,790	30,622	127,250	134,412	77,557	169,000	<b>169,000</b>
Bridge Maintenance	16,758	9,537	11,510	22,339	21,704	24,137	<b>24,137</b>
Traffic Services	496,836	519,212	518,086	553,471	553,290	557,022	<b>557,022</b>
Winter Maintenance	323,663	327,391	273,141	350,001	348,828	390,105	<b>390,105</b>
Transfers To Other Funds	476,621	442,937	416,418	419,553	419,503	657,622	<b>657,622</b>
Trunkline Maintenance	244,188	173,157	183,480	184,269	212,643	212,643	<b>212,643</b>
State Highway Construction	2,150,804	732,527	3,519,344	2,142,000	2,566,312	3,240,100	<b>3,240,100</b>
	<b>6,153,294</b>	<b>3,963,970</b>	<b>6,049,357</b>	<b>5,587,592</b>	<b>5,272,294</b>	<b>6,592,547</b>	<b>6,592,547</b>
<b>Revenues Over (Under)</b>							
<b>Expenditures</b>	(212,457)	218,835	345,696	(331,267)	(282,549)	(484,779)	<b>(484,779)</b>
<b>Fund Balance - Beginning of Year</b>	496,459	284,002	502,837	848,533	848,533	565,984	<b>565,984</b>
<b>Fund Balance - End of Year</b>	<b>284,002</b>	<b>502,837</b>	<b>848,533</b>	<b>517,266</b>	<b>565,984</b>	<b>81,205</b>	<b>81,205</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

***Fund 202 Major Street Fund***

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
470 Telecom Fee	26,847	115,708	127,274	115,708	127,274	127,274	<b>127,274</b>
501 Federal And State Grant	1,895,509	322,097	2,624,702	1,704,812	2,180,999	2,359,151	<b>2,359,151</b>
539 State Grant	0	219,089	0	0	0	0	<b>0</b>
539.016 State-Streetscape MDOT	636,671	150,910	0	276,000	0	0	<b>0</b>
539.018 Storm Drains - MDOT	0	8,017	-1,587	0	0	0	<b>0</b>
569 Act 51 Gas & Weight Tax	1,932,790	2,078,020	1,995,245	2,014,626	2,027,693	2,078,311	<b>2,078,311</b>
582.004 Contrib. R2 Traf	1,264	12,686	1,541	4,029	4,029	5,000	<b>5,000</b>
664 Interest	3,375	-1,954	400	0	6,000	6,000	<b>6,000</b>
685 Insurance Ref. (Storm Damage)	0	0	13,159	0	0	0	<b>0</b>
685.677 Insurance Refund-W/C	0	22,285	0	0	0	0	<b>0</b>
686.498 Trunkline Maintenance	253,426	185,710	200,848	184,269	212,463	212,463	<b>212,463</b>
698.451 Miscellaneous	117	2,045	1,088	0	0	0	<b>0</b>
698.463 Miscellaneous	1,764	2,013	4,547	2,000	2,000	2,000	<b>2,000</b>
698.473 Miscellaneous	1,840	0	0	0	0	0	<b>0</b>
698.474 Miscellaneous	45,046	60,199	40,314	40,000	12,000	15,000	<b>15,000</b>
698.478 Miscellaneous	212	0	0	0	0	0	<b>0</b>
699.101 Cont.-General Fund	0	0	0	150,000	28,422	0	<b>0</b>
699.245 Cont.-Public Imp. Fund	254,517	182,008	717,992	450,000	119,276	780,724	<b>780,724</b>
699.286 Cont.-CDBG Fund	383,845	219,931	180,069	0	45,000	99,400	<b>99,400</b>
699.424 Cont.-2003 MTF Bond Const.	364,380	351,338	230,044	0	0	0	<b>0</b>
699.495 Cont.-2001 DDA Bond Const	0	60,000	0	0	0	0	<b>0</b>
699.895 Cont.-Special Assessmt. Fd.	139,234	192,703	259,417	314,881	224,589	422,445	<b>422,445</b>
<b>Total Revenues</b>	<b>5,940,837</b>	<b>4,182,805</b>	<b>6,395,053</b>	<b>5,256,325</b>	<b>4,989,745</b>	<b>6,107,768</b>	<b>6,107,768</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	125,794	113,599	121,993	150,810	87,888	128,343	128,343
707 Wages-Temporary	3,257	1,780	833	0	1,765	0	0
709 Overtime	10,999	1,785	2,155	10,664	6,580	0	0
715 Employers FICA	10,447	8,676	9,686	12,353	7,362	9,818	9,818
719 Health Insurance	12,770	11,531	17,628	25,276	15,543	23,467	23,467
722 Pension-General	3,372	2,740	4,440	7,266	4,251	7,059	7,059
724 Unemployment Comp.	359	414	299	592	44	652	652
724.001 Workers Compensation	3,859	1,383	1,368	2,020	2,040	1,685	1,685
725 Other Fringe Benefits	2,373	1,984	2,518	2,650	1,775	2,481	2,481
	173,230	143,892	160,920	211,631	127,248	173,505	173,505
<b>Material and Supplies:</b>							
782 Materials	124,530	12,995	15,364	0	4,175	0	0
	124,530	12,995	15,364	0	4,175	0	0
<b>Contractual and Other:</b>							
818 Contractual Services	1,455,179	865,223	182,270	825,680	244,850	339,606	339,606
943 Equipment Rental - MP	9,731	2,068	1,671	0	4,581	0	0
962 Uncollectible Accounts	0	0	1,555	0	0	0	0
966 PW Overhead	7,176	886	296	0	2,054	0	0
967 ENG Overhead	103,996	84,590	88,550	121,105	66,128	89,840	89,840
	1,576,082	952,767	274,342	946,785	317,613	429,446	429,446
<b>Street Construction</b>	<b>1,873,842</b>	<b>1,109,654</b>	<b>450,626</b>	<b>1,158,416</b>	<b>449,036</b>	<b>602,951</b>	<b>602,951</b>

**WORK PROJECT DETAIL**

Work Project Titles:	Fund Bal./				Total FY Cost
	Act 51	CDBG	PIF	Special Assessment	
Clinton: Lansing to Monroe (Engr)			41,751		41,751
Cooper Streetscape Study	5,000				5,000
Denton: Kibby to Brown (Engr)	9,000				9,000
Elm: Homewild to North (Engr)		64,000			64,000
Ganson: Elm to Orange	24,700			3,000	27,700
Jackson & Cortland Streetscape (Engr)			21,000	120,000	141,000
Major St. Const. - Misc.	20,000				20,000
Major Street Planning & Permits	80,000				80,000
Morell: Hupp to Elm (Design)	21,000				21,000
Riverwalk: Francis/Ganson	57,500				57,500
Wildwood: Daniel to West (STP)	48,000				48,000
Wildwood: West to Steward (Engr)	2,311			64,689	67,000
Wisner: North to Argyle (Engr)				21,000	21,000
	267,511	64,000	62,751	208,689	602,951

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	124,012	133,424	138,309	114,963	114,963	119,412	<b>119,412</b>
707 Wages-Temporary	17,807	27,069	8,844	8,025	9,000	9,000	<b>9,000</b>
709 Overtime	2,974	3,076	4,312	7,000	7,000	7,000	<b>7,000</b>
715 Employers FICA	11,138	12,075	11,781	9,944	10,019	10,359	<b>10,359</b>
719 Health Insurance	23,735	29,857	34,188	32,799	32,799	35,549	<b>35,549</b>
722 Pension-General	3,220	3,312	5,084	5,488	5,488	6,953	<b>6,953</b>
724 Unemployment Comp.	629	806	700	567	786	812	<b>812</b>
724.001 Workers Compensation	5,551	3,268	3,203	3,038	3,182	3,291	<b>3,291</b>
725 Other Fringe Benefits	2,502	2,343	2,777	2,535	2,566	2,665	<b>2,665</b>
	<b>191,568</b>	<b>215,230</b>	<b>209,198</b>	<b>184,359</b>	<b>185,803</b>	<b>195,041</b>	<b>195,041</b>
<b>Material and Supplies:</b>							
782 Materials	49,050	57,982	96,657	60,290	67,238	69,222	<b>69,222</b>
	<b>49,050</b>	<b>57,982</b>	<b>96,657</b>	<b>60,290</b>	<b>67,238</b>	<b>69,222</b>	<b>69,222</b>
<b>Contractual and Other:</b>							
818 Contractual Services	43,342	48,636	0	116,175	116,175	183,679	<b>183,679</b>
818.690 Contractual Services-Forestry	0	0	0	0	4,000	4,000	<b>4,000</b>
943 Equipment Rental - MP	149,955	184,907	141,141	170,835	170,835	171,990	<b>171,990</b>
960 Education & Training	0	0	0	0	0	0	<b>0</b>
966 PW Overhead	113,776	112,115	102,462	91,472	79,276	115,035	<b>115,035</b>
967 ENG Overhead	101	63	44	0	94	0	<b>0</b>
	<b>307,174</b>	<b>345,721</b>	<b>243,647</b>	<b>378,482</b>	<b>370,380</b>	<b>474,704</b>	<b>474,704</b>
<b>Street Maintenance</b>	<b>547,792</b>	<b>618,933</b>	<b>549,502</b>	<b>623,131</b>	<b>623,421</b>	<b>738,967</b>	<b>738,967</b>

**WORK PROJECT DETAIL**

(See Detail Next Page)

Work Project Titles:							
Street Cleaning	176,887	208,040	190,321	157,000	157,000	167,990	<b>167,990</b>
Maintenance C&G Street	280,976	316,698	302,080	352,011	352,301	418,008	<b>418,008</b>
Catch Basin Maintenance	82,731	85,065	53,323	93,990	93,990	100,570	<b>100,570</b>
Maint. No C&G Streets	7,198	9,130	3,778	20,130	20,130	52,399	<b>52,399</b>
	<b>547,792</b>	<b>618,933</b>	<b>549,502</b>	<b>623,131</b>	<b>623,421</b>	<b>738,967</b>	<b>738,967</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

**Work Project Detail**

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

Dept.	Account Description	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
		Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<u><b>Street Cleaning:</b></u>								
700	Machine Sweeping	85,076	85,863	78,389	70,000	70,000	74,900	<b>74,900</b>
701	Haul Sweepings	52,037	51,742	40,739	47,000	47,000	50,290	<b>50,290</b>
702	Hand Cleaning	39,774	70,435	71,193	40,000	40,000	42,800	<b>42,800</b>
		<u>176,887</u>	<u>208,040</u>	<u>190,321</u>	<u>157,000</u>	<u>157,000</u>	<u>167,990</u>	<b>167,990</b>
<u><b>Maintenance C&amp;G Street:</b></u>								
704	Repair R.R. Crossing	91	405	506	0	597	639	<b>639</b>
705	Asphalt Patching	156,844	138,986	177,504	126,053	126,053	141,800	<b>141,800</b>
706	Concrete Patching	4,487	1,772	0	6,623	6,623	7,087	<b>7,087</b>
707	Curb & Gutter Repair	38,542	48,805	29,958	43,248	43,248	46,275	<b>46,275</b>
708	Crackfill	28,396	53,898	65,492	70,000	70,000	74,900	<b>74,900</b>
709	Parkway Maintenance	46,945	38,711	14,344	13,000	13,000	13,949	<b>13,949</b>
711	Chipseal	0	9,785	2,496	83,087	82,780	122,658	<b>122,658</b>
720	Non-Motorized Maintenance	5,671	24,336	11,780	10,000	10,000	10,700	<b>10,700</b>
723	Roto-Mill/Overlay Projects	0	0	0	0	0	0	<b>0</b>
		<u>280,976</u>	<u>316,698</u>	<u>302,080</u>	<u>352,011</u>	<u>352,301</u>	<u>418,008</u>	<b>418,008</b>
<u><b>Catch Basin Maintenance:</b></u>								
712	Catch Basin Work	17,441	34,841	27,634	41,036	41,036	43,909	<b>43,909</b>
713	Clean Catch Basins	65,290	50,224	25,689	52,954	52,954	56,661	<b>56,661</b>
		<u>82,731</u>	<u>85,065</u>	<u>53,323</u>	<u>93,990</u>	<u>93,990</u>	<u>100,570</u>	<b>100,570</b>
<u><b>Maintenance No C&amp;G Streets:</b></u>								
714	Asphalt Patching	766	2,115	525	4,284	4,284	4,584	<b>4,584</b>
715	Crackfill	74	784	0	3,084	3,084	3,300	<b>3,300</b>
717	Shoulder & Gutter Repair	6,358	6,032	3,253	10,762	10,762	11,515	<b>11,515</b>
718	Chipseal	0	199	0	0	0	0	<b>0</b>
	GEO DATABASE (Mapping)	0	0	0	0	0	29,000	<b>29,000</b>
	Mapping - GIS	0	0	0	2,000	2,000	4,000	<b>4,000</b>
		<u>7,198</u>	<u>9,130</u>	<u>3,778</u>	<u>20,130</u>	<u>20,130</u>	<u>52,399</u>	<b>52,399</b>
		<u><b>547,792</b></u>	<u><b>618,933</b></u>	<u><b>549,502</b></u>	<u><b>623,131</b></u>	<u><b>623,421</b></u>	<u><b>738,967</b></u>	<b>738,967</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

**Fund 202 Major Street Fund**  
**Dept 472 Bridge Construction**

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	2,545	3,161	4,384	7,381	3,263	4,729	4,729
707 Wages-Temporary	0	0	0	0	0	0	0
709 Overtime	0	13	35	0	0	0	0
715 Employers FICA	191	242	330	565	250	362	362
719 Health Insurance	373	183	723	1,237	577	865	865
722 Pension-General	64	72	152	332	147	260	260
724 Unemployment Comp.	2	27	8	27	2	24	24
724.001 Workers Compensation	50	34	43	99	76	62	62
725 Other Fringe Benefits	61	40	71	130	65	91	91
	<u>3,286</u>	<u>3,772</u>	<u>5,746</u>	<u>9,771</u>	<u>4,380</u>	<u>6,393</u>	<u>6,393</u>
<b>Material and Supplies:</b>							
782 Materials	0	0	837	0	0	0	0
	<u>0</u>	<u>0</u>	<u>837</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Contractual and Other:</b>							
818 Contractual Services	17,468	24,433	117,598	119,105	70,893	159,297	159,297
943 Equipment Rental - MP	0	87	19	0	0	0	0
967 ENG Overhead	2,036	2,330	3,050	5,536	2,284	3,310	3,310
	<u>19,504</u>	<u>26,850</u>	<u>120,667</u>	<u>124,641</u>	<u>73,177</u>	<u>162,607</u>	<u>162,607</u>
<b>Bridge Construction</b>	<b>22,790</b>	<b>30,622</b>	<b>127,250</b>	<b>134,412</b>	<b>77,557</b>	<b>169,000</b>	<b>169,000</b>

<b>WORK PROJECT DETAIL</b>							
<b>Work Project Titles:</b>							
751E Bridge Inspection	6,962	0	0	0	0	20,000	20,000
756E Guardrail - High St.	2,300	0	0	0	0	0	0
761E Losey St. Bridge	7,573	18,787	113,100	0	6,281	0	0
764E Denton St. Bridge	3,443	5,446	7,759	127,000	68,276	63,000	63,000
767E Misc. Engineering	2,512	2,694	267	3,000	3,000	3,000	3,000
770E Guardrail-Ganson: North-Monroe	0	3,695	6,124	4,412	0	0	0
Mechanic Street Bridge	0	0	0	0	0	83,000	83,000
	<u>22,790</u>	<u>30,622</u>	<u>127,250</u>	<u>134,412</u>	<u>77,557</u>	<u>169,000</u>	<u>169,000</u>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

**Fund 202 Major Street Fund**  
**Dept 473 Bridge Maintenance**

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	3,771	1,520	3,346	6,351	6,351	6,542	6,542
707 Wages-Temporary	1,415	1,395	433	2,051	2,051	2,051	2,051
709 Overtime	0	0	0	0	0	0	0
715 Employers FICA	386	227	280	643	643	657	657
719 Health Insurance	704	364	750	1,812	1,812	1,948	1,948
722 Pension-General	94	38	114	286	286	360	360
724 Unemployment Comp.	48	44	38	37	37	52	52
724.001 Workers Compensation	219	70	83	196	196	209	209
725 Other Fringe Benefits	82	22	50	140	140	146	146
	<b>6,719</b>	<b>3,680</b>	<b>5,094</b>	<b>11,516</b>	<b>11,516</b>	<b>11,965</b>	<b>11,965</b>
<b>Material and Supplies:</b>							
782 Materials	1,587	1,273	466	846	846	842	842
	<b>1,587</b>	<b>1,273</b>	<b>466</b>	<b>846</b>	<b>846</b>	<b>842</b>	<b>842</b>
<b>Contractual and Other:</b>							
943 Equipment Rental - MP	4,895	3,259	3,660	5,214	5,214	5,377	5,377
966 PW Overhead	3,557	1,325	2,290	4,763	4,128	5,953	5,953
	<b>8,452</b>	<b>4,584</b>	<b>5,950</b>	<b>9,977</b>	<b>9,342</b>	<b>11,330</b>	<b>11,330</b>
<b>Bridge Maintenance</b>	<b>16,758</b>	<b>9,537</b>	<b>11,510</b>	<b>22,339</b>	<b>21,704</b>	<b>24,137</b>	<b>24,137</b>

**WORK PROJECT DETAIL**

**Work Project Titles:**

**Public Works:**

750 DPW Snow & Ice Control	7,845	5,616	5,146	6,046	6,046	6,796	6,796
751 Bridge Inspection Services	0	0	0	0	0	0	0
752 W. Monroe Street Bridge	2,044	863	657	1,324	1,324	1,430	1,430
753 North Street	1,210	90	675	1,324	1,324	1,430	1,430
754 W. Trail Street	37	63	409	0	0	0	0
755 Ganson Street Bridge	294	155	804	1,324	1,324	1,430	1,430
756 E. High St. Bridge Micor	313	182	1,196	1,324	1,324	1,430	1,430
757 Mechanic Street	0	0	587	1,324	1,324	1,430	1,430
758 Bridge St. Bridge Maintenance	1,951	344	787	1,324	1,324	1,430	1,430
759 Francis Street	0	0	164	1,324	1,324	1,430	1,430
760 Liberty Street	37	0	165	1,324	1,019	1,432	1,432
761 Losey Ave. Bridge Maintenance	1,139	292	84	1,324	994	1,172	1,172
762 E. High (Near Airline)	1,367	1,105	347	1,739	1,739	1,878	1,878
763 Cooper Street Bridge	0	0	0	1,323	1,323	1,429	1,429
764 Denton Street Bridge	0	827	91	0	0	0	0
765 Horton Road Bridge	0	0	0	0	0	0	0
766 Airline Drive Bridge	521	0	398	1,315	1,315	1,420	1,420
	<b>16,758</b>	<b>9,537</b>	<b>11,510</b>	<b>22,339</b>	<b>21,704</b>	<b>24,137</b>	<b>24,137</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

Account Description		2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
		Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services</b>								
706	Salaries and Wages	103,264	114,995	121,325	138,109	136,260	138,433	138,433
707	Wages-Temporary	8,775	7,817	8,664	13,406	8,387	9,000	9,000
709	Overtime	14,259	17,899	14,193	21,401	17,000	15,786	15,786
715	Employers FICA	10,528	11,557	11,724	13,228	12,366	12,486	12,486
719	Health Insurance	21,877	25,510	26,592	23,148	24,228	24,837	24,837
722	Pension-General	3,256	3,609	5,114	7,178	6,897	8,482	8,482
724	Unemployment Comp.	537	605	639	585	770	770	770
724.001	Workers Compensation	5,436	2,978	2,922	1,850	3,180	3,966	3,966
725	Other Fringe Benefits	2,601	2,654	2,954	2,426	2,767	2,627	2,627
		<b>170,533</b>	<b>187,624</b>	<b>194,127</b>	<b>221,331</b>	<b>211,855</b>	<b>216,387</b>	<b>216,387</b>
<b>Material and Supplies:</b>								
759	Small Tools	310	95	1,590	0	2,024	0	0
782	Materials	76,277	65,867	84,163	77,055	50,000	24,462	24,462
		<b>76,587</b>	<b>65,962</b>	<b>85,753</b>	<b>77,055</b>	<b>52,024</b>	<b>24,462</b>	<b>24,462</b>
<b>Contractual and Other:</b>								
818	Contractual Services	39,248	43,742	27,853	28,000	69,751	41,000	41,000
818.002	Cont.Serv-RR Flashers	4,251	5,880	4,147	5,000	4,000	5,000	5,000
853	Telephone	0	0	0	0	0	0	0
873	Travel	378	0	0	0	0	0	0
920	Utilities	57,883	59,173	61,417	57,122	60,350	63,250	63,250
933	Equipment Maintenance	361	203	0	0	1,000	53,682	53,682
943	Equipment Rental - MP	40,601	43,791	38,614	45,330	42,825	47,108	47,108
960	Education & Training	950	0	542	0	0	0	0
962	Uncollectible Accounts	857	3,512	3,355	0	290	0	0
966	PW Overhead	66	224	23	0	315	0	0
967	ENG Overhead	105,121	109,101	102,255	119,633	110,880	106,133	106,133
		<b>249,716</b>	<b>265,626</b>	<b>238,206</b>	<b>255,085</b>	<b>289,411</b>	<b>316,173</b>	<b>316,173</b>
<b>Traffic Services</b>		<b>496,836</b>	<b>519,212</b>	<b>518,086</b>	<b>553,471</b>	<b>553,290</b>	<b>557,022</b>	<b>557,022</b>

<b>WORK PROJECT DETAIL</b>								
<b>Work Project Titles:</b>								
780	Traffic Eng. Office - 1/2 Major St.	35,940	67,978	71,836	60,371	68,042	70,000	70,000
781	Traffic Signals-City	201,971	146,777	167,924	210,000	210,000	210,771	210,771
781C	Traffic Signals-Concord	172	917	2,146	2,000	3,000	2,000	2,000
781G	Traffic Signals-Grass Lake	771	889	307	3,000	3,000	3,000	3,000
781J	Traffic Signals-County	14,450	23,352	16,646	20,000	20,000	20,000	20,000
781S	Traffic Signals-State (City Share)	40,828	47,754	59,270	50,000	50,000	50,000	50,000
782	Traffic Signs	133,801	125,585	129,624	128,000	128,240	129,251	129,251
782G	School Crossing Signs	0	11,244	172	0	0	0	0
783	Pavement Marking	42,822	48,653	49,772	60,000	60,000	60,000	60,000
784	Railroad Signals	4,296	6,053	4,306	5,000	4,000	5,000	5,000
785	Emergency Equipment	0	2,366	0	0	0	0	0
786	Boardman/Wisner Signal	8,498	2,621	0	0	0	0	0
787	CBD Traffic Study	0	0	0	0	400	0	0
787A	Traffic Signal Optimization	8,849	1,279	0	0	0	0	0
788	Traffic Records & Studies	1,659	283	1,972	7,000	6,608	7,000	7,000
788G	Safety Grant	2,779	14,220	3,839	8,100	0	0	0
790R	West/Ganson Storm Damage	0	0	10,272	0	0	0	0
790	Traffic Signals-Storm Damage	0	19,241	0	0	0	0	0
		<b>496,836</b>	<b>519,212</b>	<b>518,086</b>	<b>553,471</b>	<b>553,290</b>	<b>557,022</b>	<b>557,022</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	60,836	57,932	30,422	60,741	60,741	61,000	<b>61,000</b>
707 Wages-Temporary	2,077	10,235	108	3,186	3,186	3,000	<b>3,000</b>
709 Overtime	15,830	15,936	22,872	16,000	21,000	23,558	<b>23,558</b>
715 Employers FICA	5,976	6,413	4,048	6,114	6,497	6,698	<b>6,698</b>
719 Health Insurance	13,857	15,647	11,633	17,329	17,329	18,160	<b>18,160</b>
722 Pension-General	1,914	1,846	1,865	3,453	945	4,651	<b>4,651</b>
724 Unemployment Comp.	745	962	705	348	510	525	<b>525</b>
724.001 Workers Compensation	3,325	1,913	1,125	1,868	2,064	2,128	<b>2,128</b>
725 Other Fringe Benefits	1,629	1,380	929	1,341	1,358	1,363	<b>1,363</b>
	<b>106,189</b>	<b>112,264</b>	<b>73,707</b>	<b>110,380</b>	<b>113,630</b>	<b>121,083</b>	<b>121,083</b>
<b>Material and Supplies:</b>							
782 Materials	72,924	65,674	79,340	80,000	80,000	89,004	<b>89,004</b>
	<b>72,924</b>	<b>65,674</b>	<b>79,340</b>	<b>80,000</b>	<b>80,000</b>	<b>89,004</b>	<b>89,004</b>
<b>Contractual and Other:</b>							
818 Contractual Services	0	313	0	5,000	5,000	5,000	<b>5,000</b>
943 Equipment Rental - MP	80,209	84,992	82,889	97,066	97,066	98,070	<b>98,070</b>
966 PW Overhead	64,341	64,148	37,205	57,555	53,132	76,948	<b>76,948</b>
	<b>144,550</b>	<b>149,453</b>	<b>120,094</b>	<b>159,621</b>	<b>155,198</b>	<b>180,018</b>	<b>180,018</b>
<b>Winter Maintenance</b>	<b>323,663</b>	<b>327,391</b>	<b>273,141</b>	<b>350,001</b>	<b>348,828</b>	<b>390,105</b>	<b>390,105</b>

**WORK PROJECT DETAIL**

<b>Work Project Titles:</b>							
790 Snowplowing	100,362	107,419	76,461	118,251	117,078	129,767	<b>129,767</b>
791 Hauling Snow	48,270	50,652	20,956	49,142	49,142	52,287	<b>52,287</b>
792 Salting	175,031	169,320	175,724	182,608	182,608	208,051	<b>208,051</b>
	<b>323,663</b>	<b>327,391</b>	<b>273,141</b>	<b>350,001</b>	<b>348,828</b>	<b>390,105</b>	<b>390,105</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Contractual and Other:</b>							
999.203 Cont.-Local Street Fund	160,000	100,000	150,000	155,000	155,000	390,375	390,375
999.320 Cont.-1998 MTF Bond D/S	127,755	123,505	123,841	124,000	123,950	128,718	128,718
999.322 Cont.- SIB Loan D/S	188,866	181,661	0	0	0	0	0
999.324 Cont.-2003 MTF Bond D/S	0	37,771	142,577	140,553	140,553	138,529	138,529
	<u>476,621</u>	<u>442,937</u>	<u>416,418</u>	<u>419,553</u>	<u>419,503</u>	<u>657,622</u>	<u>657,622</u>
<b>*Transfers To Other Funds</b>	<b>476,621</b>	<b>442,937</b>	<b>416,418</b>	<b>419,553</b>	<b>419,503</b>	<b>657,622</b>	<b>657,622</b>

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

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	41,910	33,488	36,929	39,000	39,000	39,000	39,000
707 Wages-Temporary	4,311	4,770	1,692	1,000	1,000	0	0
709 Overtime	11,498	4,539	6,028	5,000	7,000	7,000	7,000
715 Employers FICA	3,426	1,945	2,731	3,443	3,596	3,519	3,519
719 Health Insurance	7,495	5,033	8,439	11,127	11,127	11,610	11,610
722 Pension-General	1,005	547	1,161	1,980	2,070	2,530	2,530
724 Unemployment Comp.	202	238	228	196	282	276	276
724.001 Workers Compensation	1,900	593	845	1,052	1,142	1,118	1,118
725 Other Fringe Benefits	687	384	597	859	870	870	870
	<u>72,434</u>	<u>51,537</u>	<u>58,650</u>	<u>63,657</u>	<u>66,087</u>	<u>65,923</u>	<u>65,923</u>
<b>Material and Supplies:</b>							
782 Materials	72,259	41,187	46,099	40,000	50,000	45,076	45,076
	<u>72,259</u>	<u>41,187</u>	<u>46,099</u>	<u>40,000</u>	<u>50,000</u>	<u>45,076</u>	<u>45,076</u>
<b>Contractual and Other:</b>							
818 Contractual Services	1,354	336	157	0	5,616	5,784	5,784
943 Equipment Rental	69,572	61,504	55,121	47,612	60,540	54,000	54,000
966 PW Overhead	28,118	18,153	23,034	33,000	29,900	41,860	41,860
967 ENG Overhead	451	440	419	0	500	0	0
	<u>99,495</u>	<u>80,433</u>	<u>78,731</u>	<u>80,612</u>	<u>96,556</u>	<u>101,644</u>	<u>101,644</u>
<b>Trunkline Maintenance</b>	<b>244,188</b>	<b>173,157</b>	<b>183,480</b>	<b>184,269</b>	<b>212,643</b>	<b>212,643</b>	<b>212,643</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Contractual and Other:</b>							
950 State Highway Const.-City	255,295	410,430	894,642	437,188	385,313	880,949	<b>880,949</b>
950.001 State Highway Const.-Fed/St.	1,895,509	322,097	2,624,702	1,704,812	2,180,999	2,359,151	<b>2,359,151</b>
	<b>2,150,804</b>	<b>732,527</b>	<b>3,519,344</b>	<b>2,142,000</b>	<b>2,566,312</b>	<b>3,240,100</b>	<b>3,240,100</b>
<b>State Highway Construction</b>	<b>2,150,804</b>	<b>732,527</b>	<b>3,519,344</b>	<b>2,142,000</b>	<b>2,566,312</b>	<b>3,240,100</b>	<b>3,240,100</b>

**WORK PROJECT DETAIL**

Work Project Titles:	Federal/ State	Special Assessment	Fund Balance	PIF	CDBG	Total
	Clinton: Lansing to Monroe (STP)	100,320		25,080		
Denton Bridge (Local Bridge)	427,500			22,500		<b>450,000</b>
Elm: Homewild to North (STP)	321,600	45,000			35,400	<b>402,000</b>
Jackson & Cortland Streetscape	785,527			549,473		<b>1,335,000</b>
Wildwood: Daniel to West (STP)	114,960		28,740			<b>143,700</b>
Wildwood: West to Steward (STP)	457,244	136,756				<b>594,000</b>
Wisner: North to Argyle (Safety)	128,000	32,000				<b>160,000</b>
Past MDOT Projects - Not Audited	24,000		6,000			<b>30,000</b>
	<b>2,359,151</b>	<b>213,756</b>	<b>59,820</b>	<b>571,973</b>	<b>35,400</b>	<b>3,240,100</b>



## **(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:

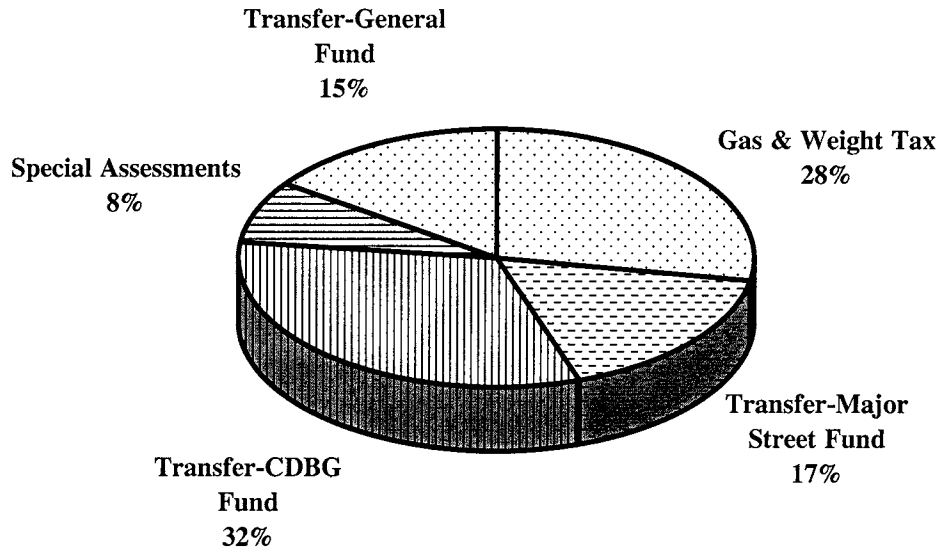
1. To receive all Local Street Funds paid to cities and villages by the state.
2. To account for construction, maintenance, traffic services, and snow and ice control on all streets classified as Local Streets within the local unit of government (this includes construction done from money raised by special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

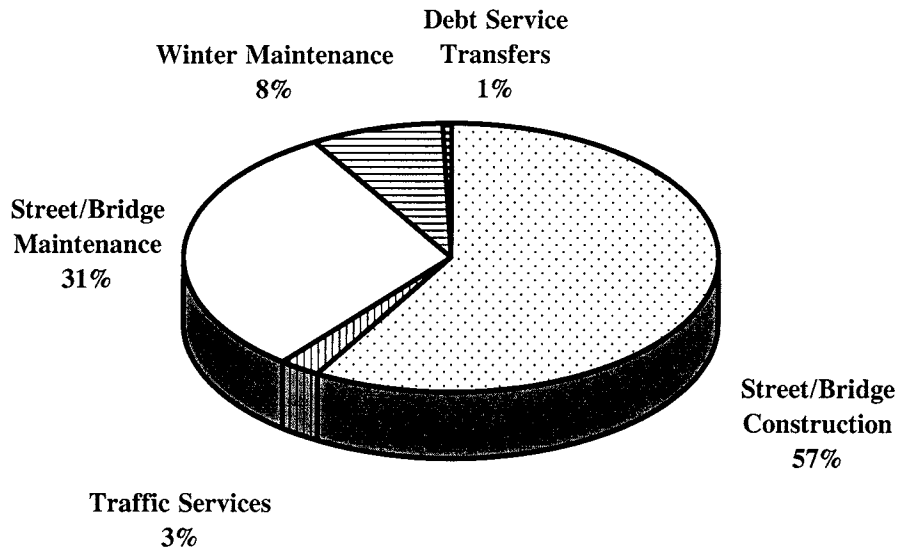
**City of Jackson  
Fiscal Year 2006/07 Adopted Budget  
Local Street Fund**

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**Revenues**



**Expenses**



**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Local Street Fund**  
**Summary of Revenues, Expenditures and Changes in Fund Balances**

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Revenues:</b>							
Federal & State Grants	0	0	0	0	0	0	0
State Gas & Weight Tax	581,878	629,040	609,745	635,112	619,282	634,741	634,741
Interest	1,101	450	656	0	1,016	1,000	1,000
Miscellaneous	2,574	15,024	0	0	0	0	0
Contributions From Other Funds	680,726	291,425	200,811	673,000	585,436	1,657,466	1,657,466
	<u>1,266,279</u>	<u>935,939</u>	<u>811,212</u>	<u>1,308,112</u>	<u>1,205,734</u>	<u>2,293,207</u>	<u>2,293,207</u>
<b>Expenditures:</b>							
Street Construction	537,441	157,013	75,634	560,000	471,180	1,351,091	1,351,091
Street Maintenance	539,662	589,213	536,235	685,278	691,934	707,342	707,342
Bridge Construction	1,500	0	0	1,193	1,156	3,000	3,000
Bridge Maintenance	1,883	1,311	239	4,314	4,182	4,609	4,609
Traffic Services	43,226	28,702	36,641	59,782	54,470	60,000	60,000
Winter Maintenance	145,546	150,006	159,858	158,486	160,486	186,265	186,265
Transfers To Other Funds	0	5,120	12,398	12,222	12,222	12,046	12,046
	<u>1,269,258</u>	<u>931,365</u>	<u>821,005</u>	<u>1,481,275</u>	<u>1,395,630</u>	<u>2,324,353</u>	<u>2,324,353</u>
<b>Revenues Over (Under)</b>							
<b>Expenditures</b>	(2,979)	4,574	(9,793)	(173,163)	(189,896)	(31,146)	(31,146)
<b>Fund Balance - Beginning of Year</b>	<u>239,555</u>	<u>236,576</u>	<u>241,150</u>	<u>231,357</u>	<u>231,357</u>	<u>41,461</u>	<u>41,461</u>
<b>Fund Balance - End of Year</b>	<u>236,576</u>	<u>241,150</u>	<u>231,357</u>	<u>58,194</u>	<u>41,461</u>	<u>10,315</u>	<u>10,315</u>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

***Fund 203 Local Street Fund***

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
569 Act 51 Gas & Weight Tax	581,878	629,040	609,745	635,112	619,282	634,741	<b>634,741</b>
664 Interest	1,101	450	656	0	1,016	1,000	<b>1,000</b>
685.677 Insurance Refund-W/C	0	13,420	0	0	0	0	<b>0</b>
698.463 Miscellaneous	2,574	1,604	0	0	0	0	<b>0</b>
698.474 Miscellaneous	0	0	0	0	0	0	<b>0</b>
699.101 Cont.-General Fund	0	0	0	150,000	271,578	350,000	<b>350,000</b>
699.202 Cont.-Major Street Fund	160,000	100,000	150,000	155,000	155,000	390,375	<b>390,375</b>
699.211 Cont.-Housing Init. Fund	0	18,245	0	0	0	0	<b>0</b>
699.245 Cont.-Public Improvem. Fd.	171,767	0	0	0	0	0	<b>0</b>
699.286 Cont.-CDBG Fund	190,990	12,466	0	298,000	136,000	739,091	<b>739,091</b>
699.424 Cont.-2003 MTF Bond Const.	6,733	77,881	34,977	0	0	0	<b>0</b>
699.895 Cont.-Special Assessmt. Fd.	151,236	82,833	15,834	70,000	22,858	178,000	<b>178,000</b>
<b>Total Revenues</b>	<b>1,266,279</b>	<b>935,939</b>	<b>811,212</b>	<b>1,308,112</b>	<b>1,205,734</b>	<b>2,293,207</b>	<b>2,293,207</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services :</b>							
706 Salaries and Wages	32,653	25,313	13,174	31,991	49,310	92,258	<b>92,258</b>
707 Wages-Temporary	2,452	1,301	304	0	1,196	0	<b>0</b>
709 Overtime	1,681	349	656	283	225	10,531	<b>10,531</b>
715 Employers FICA	2,865	2,260	1,051	2,469	3,881	7,863	<b>7,863</b>
719 Health Insurance	3,256	3,840	2,061	5,362	8,720	16,869	<b>16,869</b>
722 Pension-General	893	693	479	1,452	2,229	5,653	<b>5,653</b>
724 Unemployment Comp.	81	91	56	118	23	522	<b>522</b>
724.001 Workers Compensation	812	586	192	429	1,144	1,211	<b>1,211</b>
725 Other Fringe Benefits	692	658	448	561	996	1,785	<b>1,785</b>
	<b>45,385</b>	<b>35,091</b>	<b>18,421</b>	<b>42,665</b>	<b>67,724</b>	<b>136,692</b>	<b>136,692</b>
<b>Material and Supplies:</b>							
782 Materials	10,272	6,521	267	0	1,957	0	<b>0</b>
	<b>10,272</b>	<b>6,521</b>	<b>267</b>	<b>0</b>	<b>1,957</b>	<b>0</b>	<b>0</b>
<b>Contractual and Other:</b>							
818 Contractual Services	454,397	90,033	41,979	493,130	361,140	1,142,447	<b>1,142,447</b>
943 Equipment Rental - MP	4,682	3,781	5,395	0	4,822	0	<b>0</b>
966 PW Overhead	788	3,644	0	0	862	0	<b>0</b>
967 ENG Overhead	21,917	17,943	9,572	24,205	34,675	71,952	<b>71,952</b>
	<b>481,784</b>	<b>115,401</b>	<b>56,946</b>	<b>517,335</b>	<b>401,499</b>	<b>1,214,399</b>	<b>1,214,399</b>
<b>Street Construction</b>	<b>537,441</b>	<b>157,013</b>	<b>75,634</b>	<b>560,000</b>	<b>471,180</b>	<b>1,351,091</b>	<b>1,351,091</b>

**WORK PROJECT DETAIL**

Work Project Titles:	Funding				Total Cost
	Gen. Fund	Fund Bal.	CDBG	Assessment	
Douglas: First to Woodbridge		37,000			37,000
Crush & Shape Local Streets			179,091		179,091
Hibbard: Ganson to North (Design)		8,000			8,000
Local St. Const. - Misc.		5,000			5,000
Local St. Planning & Permits		20,000			20,000
Milwaukee: High to Morrell	125,000		398,000		523,000
Milwaukee: Euclid to High	17,000		162,000	74,000	253,000
Norfold: Wisner to Bowen	59,000			19,000	78,000
Seymour: Michigan to Ganson				47,000	47,000
Union: West to Sixth	124,000			38,000	162,000
Webster: Oakdale to Elmwood	25,000				25,000
Whitney: Austin to Porter (Design)		14,000			14,000
	<b>350,000</b>	<b>84,000</b>	<b>739,091</b>	<b>178,000</b>	<b>1,351,091</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
<b>Personal Services:</b>							
706 Salaries and Wages	112,942	118,122	130,852	138,919	138,919	143,087	<b>143,087</b>
707 Wages-Temporary	16,674	22,564	7,852	12,586	12,586	12,964	<b>12,964</b>
709 Overtime	1,842	1,881	2,304	6,000	6,000	6,000	<b>6,000</b>
715 Employers FICA	10,036	11,201	10,715	12,049	12,049	12,397	<b>12,397</b>
719 Health Insurance	23,010	27,379	34,169	39,634	39,634	42,597	<b>42,597</b>
722 Pension-General	2,915	3,053	4,659	6,521	6,521	8,200	<b>8,200</b>
724 Unemployment Comp.	449	703	462	687	687	972	<b>972</b>
724.001 Workers Compensation	5,728	3,592	3,181	3,681	3,681	3,938	<b>3,938</b>
725 Other Fringe Benefits	2,081	2,783	2,865	3,061	3,061	3,191	<b>3,191</b>
	<b>175,677</b>	<b>191,278</b>	<b>197,059</b>	<b>223,138</b>	<b>223,138</b>	<b>233,346</b>	<b>233,346</b>
<b>Material and Supplies:</b>							
782 Materials	35,783	36,678	48,316	66,532	66,532	71,000	<b>71,000</b>
	<b>35,783</b>	<b>36,678</b>	<b>48,316</b>	<b>66,532</b>	<b>66,532</b>	<b>71,000</b>	<b>71,000</b>
<b>Contractual and Other:</b>							
818 Contractual Services	44,165	35,523	0	107,608	119,866	73,849	<b>73,849</b>
943 Equipment Rental - MP	192,533	223,924	197,207	188,000	188,000	193,478	<b>193,478</b>
966 PW Overhead	91,504	101,674	93,653	100,000	94,197	135,669	<b>135,669</b>
967 ENG Overhead	0	136	0	0	201	0	<b>0</b>
	<b>328,202</b>	<b>361,257</b>	<b>290,860</b>	<b>395,608</b>	<b>402,264</b>	<b>402,996</b>	<b>402,996</b>
<b>Street Maintenance</b>	<b>539,662</b>	<b>589,213</b>	<b>536,235</b>	<b>685,278</b>	<b>691,934</b>	<b>707,342</b>	<b>707,342</b>

**WORK PROJECT DETAIL**

(See Detail Next Page)

<b>Work Project Titles:</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
Street Cleaning	238,463	221,391	216,168	206,000	206,000	224,230	<b>224,230</b>
Maintenance C&G Streets	202,389	205,810	221,251	327,291	325,003	319,737	<b>319,737</b>
Maintenance Catch Basins	50,538	60,287	48,171	77,843	77,843	84,070	<b>84,070</b>
Maint. No C&G Streets	48,272	101,725	50,645	74,144	83,088	79,305	<b>79,305</b>
	<b>539,662</b>	<b>589,213</b>	<b>536,235</b>	<b>685,278</b>	<b>691,934</b>	<b>707,342</b>	<b>707,342</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

**WORK PROJECT DETAIL**

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

Dept.	Account Description	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
		Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b><u>Street Cleaning:</u></b>								
900	Machine Sweeping	109,680	96,097	106,161	90,000	90,000	101,200	101,200
901	Haul Sweepings	45,461	35,498	38,704	45,000	45,000	46,350	46,350
902	Hand Cleaning	73,760	63,534	56,934	65,000	65,000	66,200	66,200
904	Clean Alleys	9,562	26,262	14,369	6,000	6,000	10,480	10,480
		<b>238,463</b>	<b>221,391</b>	<b>216,168</b>	<b>206,000</b>	<b>206,000</b>	<b>224,230</b>	<b>224,230</b>
<b><u>Maintenance C&amp;G Streets:</u></b>								
905	Asphalt Patching	130,314	103,420	153,505	136,705	136,705	155,642	155,642
906	Concrete Patching	91	1,732	2,037	4,660	4,660	5,033	5,033
907	Curb & Gutter Repair	27,912	35,617	36,026	44,942	44,942	48,537	48,537
908	Crackfill	16,128	29,868	20,749	23,670	23,670	25,564	25,564
909	Parkway Maintenance	26,975	34,495	8,011	22,306	22,306	24,090	24,090
911	Chipseal	969	0	923	95,008	92,720	60,871	60,871
919	Railroad Xing Improvement	0	678	0	0	0	0	0
		<b>202,389</b>	<b>205,810</b>	<b>221,251</b>	<b>327,291</b>	<b>325,003</b>	<b>319,737</b>	<b>319,737</b>
<b><u>Maintenance Catch Basins:</u></b>								
912	Catch Basin Work	13,508	17,841	21,327	22,000	22,000	23,760	23,760
913	Clean Catch Basins	37,030	42,446	26,844	55,843	55,843	60,310	60,310
		<b>50,538</b>	<b>60,287</b>	<b>48,171</b>	<b>77,843</b>	<b>77,843</b>	<b>84,070</b>	<b>84,070</b>
<b><u>Maintenance No C&amp;G Streets:</u></b>								
914	Grade & Gravel	31,001	64,525	41,418	45,000	45,000	48,600	48,600
915	Asphalt Patching	98	879	0	4,545	4,545	4,909	4,909
916	Crackfill	740	0	0	0	597	0	0
917	Dust Prevention	10,284	4,755	3,298	12,059	7,893	12,253	12,253
918	Shoulder & Gutter Repair	3,040	9,313	2,172	12,540	12,540	13,543	13,543
920	Railroad ROW Maintenance	3,109	3,898	208	0	0	0	0
921	Wesley St. Alley	0	0	0	0	12,513	0	0
927	Stanley/Milwaukee Alley	0	18,355	42	0	0	0	0
928	Eggleston Street Re-Opening	0	0	3,507	0	0	0	0
		<b>48,272</b>	<b>101,725</b>	<b>50,645</b>	<b>74,144</b>	<b>83,088</b>	<b>79,305</b>	<b>79,305</b>
		<b>539,662</b>	<b>589,213</b>	<b>536,235</b>	<b>685,278</b>	<b>691,934</b>	<b>707,342</b>	<b>707,342</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

***Fund 203 Local Street Fund***  
***Dept 472 Bridge Construction***

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
<b>Personal Services:</b>							
706 Salaries and Wages	0	0	0	575	570	534	534
715 Employers FICA	0	0	0	44	44	41	41
719 Health Insurance	0	0	0	96	96	98	98
722 Pension-General	0	0	0	26	26	29	29
724 Unemployment Comp.	0	0	0	2	2	3	3
724.001 Workers Compensation	0	0	0	8	8	7	7
725 Other Fringe Benefits	0	0	0	11	11	9	9
	<u>0</u>	<u>0</u>	<u>0</u>	<u>762</u>	<u>757</u>	<u>721</u>	<u>721</u>
<b>Material and Supplies:</b>							
782 Materials	0	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Contractual and Other:</b>							
818 Contractual Services	1,500	0	0	0	0	1,905	1,905
943 Equipment Rental - MP	0	0	0	0	0	0	0
966 PW Overhead	0	0	0	0	0	0	0
967 ENG Overhead	0	0	0	431	399	374	374
	<u>1,500</u>	<u>0</u>	<u>0</u>	<u>431</u>	<u>399</u>	<u>2,279</u>	<u>2,279</u>
<b>Bridge Construction</b>	<b>1,500</b>	<b>0</b>	<b>0</b>	<b>1,193</b>	<b>1,156</b>	<b>3,000</b>	<b>3,000</b>

<b><i>WORK PROJECT DETAIL</i></b>							
<b>Work Project Titles:</b>							
Bridge Inspections	0	0	0	0	0	2,000	2,000
Miscellaneous Engineering	1,500	0	0	1,193	1,156	1,000	1,000
	<u>1,500</u>	<u>0</u>	<u>0</u>	<u>1,193</u>	<u>1,156</u>	<u>3,000</u>	<u>3,000</u>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

***Fund 203 Local Street Fund***  
***Dept 473 Bridge Maintenance***

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
<b>Personal Services:</b>							
706 Salaries and Wages	265	244	79	1,320	1,320	1,320	1,320
707 Wages-Temporary	128	168	0	150	150	150	150
709 Overtime	0	0	0	0	0	0	0
715 Employers FICA	30	31	6	112	112	112	112
719 Health Insurance	71	63	19	377	377	393	393
722 Pension-General	7	6	3	59	59	73	73
724 Unemployment Comp.	0	7	1	6	6	9	9
724.001 Workers Compensation	19	9	2	35	35	37	37
725 Other Fringe Benefits	8	2	1	27	27	27	27
	<b>528</b>	<b>530</b>	<b>111</b>	<b>2,086</b>	<b>2,086</b>	<b>2,121</b>	<b>2,121</b>
<b>Material and Supplies:</b>							
782 Materials	380	58	28	300	301	314	314
	<b>380</b>	<b>58</b>	<b>28</b>	<b>300</b>	<b>301</b>	<b>314</b>	<b>314</b>
<b>Contractual and Other:</b>							
943 Equipment Rental - MP	657	505	44	938	938	973	973
966 PW Overhead	318	218	56	990	857	1,201	1,201
	<b>975</b>	<b>723</b>	<b>100</b>	<b>1,928</b>	<b>1,795</b>	<b>2,174</b>	<b>2,174</b>
<b>Bridge Maintenance</b>	<b>1,883</b>	<b>1,311</b>	<b>239</b>	<b>4,314</b>	<b>4,182</b>	<b>4,609</b>	<b>4,609</b>

**WORK PROJECT DETAIL**

**Work Project Titles:**

**Public Works:**

950 DPW Snow & Ice Control	0	1,262	239	1,500	1,500	1,654	1,654
952 Columbus Street	0	0	0	0	0	0	0
953 Lewis St. Bridge Maintenance	1,883	49	0	1,400	1,400	1,470	1,470
Trail St. Bridge Maintenance	0	0	0	1,414	1,282	1,485	1,485
	<b>1,883</b>	<b>1,311</b>	<b>239</b>	<b>4,314</b>	<b>4,182</b>	<b>4,609</b>	<b>4,609</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
<b>Personal Services:</b>							
706 Salaries and Wages	17,513	11,733	15,460	23,671	23,000	26,389	26,389
707 Wages-Temporary	0	0	0	706	0	0	0
709 Overtime	102	0	0	0	164	0	0
715 Employers FICA	1,318	908	1,139	1,865	1,772	2,019	2,019
719 Health Insurance	1,973	2,086	2,808	3,967	4,068	4,825	4,825
722 Pension-General	443	297	533	1,065	1,042	1,451	1,451
724 Unemployment Comp.	61	43	63	87	11	134	134
724.001 Workers Compensation	597	246	309	317	534	346	346
725 Other Fringe Benefits	839	304	677	416	464	511	511
	<u>22,846</u>	<u>15,617</u>	<u>20,989</u>	<u>32,094</u>	<u>31,055</u>	<u>35,675</u>	<u>35,675</u>
<b>Material and Supplies:</b>							
782 Materials	314	-29	37	3,935	2,200	1,852	1,852
	<u>314</u>	<u>-29</u>	<u>37</u>	<u>3,935</u>	<u>2,200</u>	<u>1,852</u>	<u>1,852</u>
<b>Contractual and Other:</b>							
943 Equipment Rental - MP	4,223	4,035	4,953	6,000	5,000	4,000	4,000
962 Uncollectible Accounts	1,434	0	0	0	0	0	0
967 ENG Overhead	14,409	9,079	10,662	17,753	16,215	18,473	18,473
	<u>20,066</u>	<u>13,114</u>	<u>15,615</u>	<u>23,753</u>	<u>21,215</u>	<u>22,473</u>	<u>22,473</u>
<b>Capital Outlay:</b>							
<b>Traffic Services</b>	<u><b>43,226</b></u>	<u><b>28,702</b></u>	<u><b>36,641</b></u>	<u><b>59,782</b></u>	<u><b>54,470</b></u>	<u><b>60,000</b></u>	<u><b>60,000</b></u>

**WORK PROJECT DETAIL**

<b>Work Project Titles:</b>							
980 Traffic Office -1/2 Local St.	14,777	5,103	6,432	8,000	1,005	5,500	5,500
981 Traffic Signs	28,326	23,235	30,171	50,782	52,965	53,500	53,500
982 Pavement Marking	0	353	38	1,000	500	1,000	1,000
983 Street Name Signs	123	11	0	0	0	0	0
	<u>43,226</u>	<u>28,702</u>	<u>36,641</u>	<u>59,782</u>	<u>54,470</u>	<u>60,000</u>	<u>60,000</u>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
<b>Personal Services</b>							
706 Salaries and Wages	26,986	27,161	25,009	30,000	30,000	30,900	<b>30,900</b>
707 Wages-Temporary	879	3,582	125	3,414	3,414	3,516	<b>3,516</b>
709 Overtime	5,027	2,990	7,874	5,000	5,000	5,150	<b>5,150</b>
715 Employers FICA	2,490	2,570	2,507	2,939	2,939	3,027	<b>3,027</b>
719 Health Insurance	5,984	6,212	7,292	8,559	8,559	9,199	<b>9,199</b>
722 Pension-General	798	754	1,151	1,575	1,575	1,983	<b>1,983</b>
724 Unemployment Comp.	327	451	501	167	167	237	<b>237</b>
724.001 Workers Compensation	1,409	740	697	899	899	962	<b>962</b>
725 Other Fringe Benefits	653	519	477	661	661	689	<b>689</b>
	<b>44,553</b>	<b>44,979</b>	<b>45,633</b>	<b>53,214</b>	<b>53,214</b>	<b>55,663</b>	<b>55,663</b>
<b>Material and Supplies:</b>							
782 Materials	32,440	27,602	35,479	34,022	34,522	41,784	<b>41,784</b>
	<b>32,440</b>	<b>27,602</b>	<b>35,479</b>	<b>34,022</b>	<b>34,522</b>	<b>41,784</b>	<b>41,784</b>
<b>Contractual and Other:</b>							
818 Contractual Services	0	0	0	0	0	0	<b>0</b>
943 Equipment Rental - MP	41,777	51,509	55,823	45,000	50,000	56,012	<b>56,012</b>
966 PW Overhead	26,776	25,916	22,923	26,250	22,750	32,806	<b>32,806</b>
	<b>68,553</b>	<b>77,425</b>	<b>78,746</b>	<b>71,250</b>	<b>72,750</b>	<b>88,818</b>	<b>88,818</b>
<b>Winter Maintenance</b>	<b>145,546</b>	<b>150,006</b>	<b>159,858</b>	<b>158,486</b>	<b>160,486</b>	<b>186,265</b>	<b>186,265</b>

<b><u>WORK PROJECT DETAIL</u></b>							
<b>Work Project Titles:</b>							
990 Snowplowing	51,745	53,389	56,055	50,281	52,281	66,226	<b>66,226</b>
991 Hauling Snow	7,587	12,990	9,614	14,200	14,200	15,336	<b>15,336</b>
992 Salting	86,214	83,627	94,189	94,005	94,005	104,703	<b>104,703</b>
	<b>145,546</b>	<b>150,006</b>	<b>159,858</b>	<b>158,486</b>	<b>160,486</b>	<b>186,265</b>	<b>186,265</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
<b>Contractual and Other:</b>							
999.324 Cont.-2003 MTF Bond D/S	0	5,120	12,398	12,222	12,222	12,046	<b>12,046</b>
	0	5,120	12,398	12,222	12,222	12,046	<b>12,046</b>
<b>*Transfers To Other Funds</b>	<b>0</b>	<b>5,120</b>	<b>12,398</b>	<b>12,222</b>	<b>12,222</b>	<b>12,046</b>	<b>12,046</b>

## (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 2006/07 Adopted Budget Analysis of Changes in Fund Balance

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

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Revenues:</b>							
General	432,751	445,050	471,752	548,500	495,800	533,500	533,500
Mini-Golf Course	135,732	127,478	128,183	147,500	146,300	147,500	147,500
Sharp Park Endowment	55,819	41,919	36,508	47,700	36,746	48,000	48,000
	624,302	614,447	636,443	743,700	678,846	729,000	729,000
<b>Expenditures:</b>							
Mini-Golf Course	57,175	47,532	42,172	92,189	55,562	83,885	83,885
Parks & Recreation	569,358	566,644	592,781	634,348	622,592	645,104	645,104
	626,533	614,176	634,953	726,537	678,154	728,989	728,989
<b>Excess of Revenues Over (Under)</b>							
Expenditures	(2,231)	271	1,490	17,163	692	11	11
<b>Fund Balance - Beginning of Year</b>	2,325	94	365	1,855	1,855	2,547	2,547
<b>Fund Balance - End of Year</b>	94	365	1,855	19,018	2,547	2,558	2,558

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
<b><i>Dept 000 General (Incl. Golf Course):</i></b>							
643 Golf Balls-Tees-Pullcarts	5,051	6,365	5,814	10,000	6,200	10,000	<b>10,000</b>
644 Merchandise	37,890	39,386	37,055	50,000	44,100	50,000	<b>50,000</b>
646 Golf Cart Rental	93,069	93,746	95,647	105,000	105,000	115,000	<b>115,000</b>
651.001 Golf Fees	285,923	276,526	253,972	377,500	295,000	312,500	<b>312,500</b>
664 Interest	245	59	1,904	1,000	500	1,000	<b>1,000</b>
685.677 Insurance Refund-W/C	0	10,055	0	0	0	0	<b>0</b>
698 Miscellaneous	4,573	413	17,360	5,000	5,000	5,000	<b>5,000</b>
699.101 Contribution - General Fund	6,000	18,500	60,000	0	40,000	40,000	<b>40,000</b>
	<b>432,751</b>	<b>445,050</b>	<b>471,752</b>	<b>548,500</b>	<b>495,800</b>	<b>533,500</b>	<b>533,500</b>
<b><i>Dept 584 Sharp Park Mini-Golf Course:</i></b>							
644 Merchandise	17,089	14,395	16,082	22,500	17,900	22,500	<b>22,500</b>
651.001 Golf Fees	118,643	113,083	112,101	125,000	128,400	125,000	<b>125,000</b>
	<b>135,732</b>	<b>127,478</b>	<b>128,183</b>	<b>147,500</b>	<b>146,300</b>	<b>147,500</b>	<b>147,500</b>
<b><i>Dept 718 Ella W. Sharp Endowment:</i></b>							
699.718 Cont.-Sharp Pk. Endow. Fd.	55,819	41,919	36,508	47,700	36,746	48,000	<b>48,000</b>
<b>Total Revenues</b>	<b>624,302</b>	<b>614,447</b>	<b>636,443</b>	<b>743,700</b>	<b>678,846</b>	<b>729,000</b>	<b>729,000</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
707 Wages-Temporary	30,507	28,052	26,213	41,425	32,500	41,755	41,755
715 Employers FICA	2,293	2,124	2,019	3,169	2,640	3,195	3,195
724 Unemployment Comp.	234	453	478	792	697	1,107	1,107
724.001 Workers Compensation	1,376	714	607	953	820	961	961
	<u>34,410</u>	<u>31,343</u>	<u>29,317</u>	<u>46,339</u>	<u>36,657</u>	<u>47,018</u>	<u>47,018</u>
<b>Material And Supplies:</b>							
745 Program Supplies	12,147	9,880	6,465	15,500	7,000	10,000	10,000
776 Custodial Supplies	0	0	0	250	0	250	250
778 Equipment Maint Supplies	1,328	513	168	2,000	500	2,000	2,000
	<u>13,475</u>	<u>10,393</u>	<u>6,633</u>	<u>17,750</u>	<u>7,500</u>	<u>12,250</u>	<u>12,250</u>
<b>Contractual And Other:</b>							
818.584 Cont. Serv. - Mini-Golf Imp.	0	0	0	13,500	3,500	10,000	10,000
853 Telephone	954	815	477	1,000	500	1,000	1,000
914 Insurance	710	561	572	600	605	617	617
920 Utilities	4,838	4,420	4,353	6,500	4,800	6,500	6,500
933 Equipment Maintenance	2,788	0	820	6,500	2,000	6,500	6,500
	<u>9,290</u>	<u>5,796</u>	<u>6,222</u>	<u>28,100</u>	<u>11,405</u>	<u>24,617</u>	<u>24,617</u>
<b>Mini-Golf Course</b>	<u><b>57,175</b></u>	<u><b>47,532</b></u>	<u><b>42,172</b></u>	<u><b>92,189</b></u>	<u><b>55,562</b></u>	<u><b>83,885</b></u>	<u><b>83,885</b></u>

**City of Jackson**  
**Fiscal Year 2006/07 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		10	41,755

**City of Jackson**  
**Fiscal Year 2006/07 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>				
012	Superintendent of Ella Sharp Park	1		63,000
305	Maintenance Worker II	1		37,928
306	Greenskeeper	1		41,468
008	Park & Facilities Supervisor	1		48,424
PT	Part Time - Recreation		28	151,500
		<b>4</b>	<b>28</b>	<b>342,320</b>
Less: Allocations to 101-697:				
Superintendent of Ella Sharp Park (1/3)				-20,744
Maintenance Worker II (1/3)				-12,517
Park & Facilities Supervisor (28%)				-13,559
<b>Activity Total</b>				<b>295,500</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
702 Termination Pay	0	14,875	0	0	0	0	0
706 Salaries and Wages	150,452	119,918	133,004	135,628	135,700	144,000	144,000
707 Wages-Temporary	121,745	120,797	137,885	148,920	154,000	151,500	151,500
709 Overtime	14,673	10,761	12,611	19,000	19,000	19,000	19,000
715 Employers FICA	21,694	22,583	21,392	24,000	26,000	26,000	26,000
719 Health Insurance	22,362	17,338	15,509	18,000	18,000	20,000	20,000
722 Pension-General	4,102	3,679	5,107	6,100	6,100	8,000	8,000
724 Unemployment Comp.	1,224	2,389	2,723	3,400	3,400	5,000	5,000
724.001 Workers Compensation	12,717	6,954	6,249	6,600	6,600	7,000	7,000
725 Other Fringe Benefits	2,530	1,946	1,305	2,800	2,800	3,000	3,000
	<b>351,499</b>	<b>321,240</b>	<b>335,785</b>	<b>364,448</b>	<b>371,600</b>	<b>383,500</b>	<b>383,500</b>
<b>Material and Supplies:</b>							
745 Program Supplies	10,507	9,353	9,374	15,000	15,000	15,000	15,000
745.002 Program Supplies for Resale	70,260	74,305	82,887	77,000	82,000	80,000	80,000
751 Gasoline	9,724	11,958	16,418	13,000	20,000	20,000	20,000
758 Laundry	337	749	1,435	1,200	2,800	2,100	2,100
776 Custodial Supplies	2,221	3,090	2,477	2,800	2,800	2,800	2,800
778 Equipment Maint Supplies	15,184	21,646	17,271	23,000	23,000	23,000	23,000
783 Seed and Sod	19,368	21,963	31,746	30,000	32,500	32,500	32,500
	<b>127,601</b>	<b>143,064</b>	<b>161,608</b>	<b>162,000</b>	<b>178,100</b>	<b>175,400</b>	<b>175,400</b>
<b>Contractual and Other:</b>							
810 EPAY Costs	0	0	1,224	3,000	3,000	3,000	3,000
853 Telephone	5,788	5,814	5,192	6,500	5,600	6,500	6,500
914 Insurance	6,247	3,725	5,922	6,700	5,592	5,704	5,704
920 Utilities	16,084	15,800	12,051	22,500	17,000	17,500	17,500
931 Building Maintenance	1,213	5,532	16,111	7,500	7,500	7,500	7,500
933 Equipment Maintenance	10,893	8,693	3,804	12,000	6,000	12,000	12,000
939 Vehicle Maintenance	595	4,474	2,531	5,000	3,000	5,000	5,000
941 Rentals	0	364	848	2,000	2,000	2,500	2,500
999.368 Contrib.- Building. Auth. D/S	49,438	48,388	0	0	0	0	0
	<b>90,258</b>	<b>92,790</b>	<b>47,683</b>	<b>65,200</b>	<b>49,692</b>	<b>59,704</b>	<b>59,704</b>
<b>Capital Outlay:</b>							
974.690 Land Imp.-Tree Removal/Planting	0	0	0	5,000	5,000	2,500	2,500
982 Machinery & Equipment	0	6,663	45,617	30,700	15,000	19,000	19,000
985 Vehicles	0	2,887	2,088	7,000	3,200	5,000	5,000
	<b>0</b>	<b>9,550</b>	<b>47,705</b>	<b>42,700</b>	<b>23,200</b>	<b>26,500</b>	<b>26,500</b>
<b>Parks And Recreation</b>	<b>569,358</b>	<b>566,644</b>	<b>592,781</b>	<b>634,348</b>	<b>622,592</b>	<b>645,104</b>	<b>645,104</b>

## (209) Sale of Land Fund

**PURPOSE-** The Sale of Land Fund is used to record the proceeds from the sale of cemetery lots and other land of the City.

**CHARACTER-** Monies receipted into this Fund cannot be transferred without the approval of the City Council. Such transfers, as they relate to proceeds from the sale of cemetery lots, are normally made to the General Fund on an annual basis to offset the operating costs of City cemeteries. Transfers relating to the sale of other City land are normally made for specific purposes. City Council approval for these transfers is usually provided for in the adopted annual budget.

**AUTHORITY -** The Sale of Land Fund was established by resolution of the City Commission on December 30, 1927. This Fund will be closed out in fiscal year 2002/03 with the transfer of all remaining funds to the Land Acquisition Fund. (The sale of cemetery lots will be credited directly to the General Fund after July 1, 2002.)

### City of Jackson Fiscal Year 2006/07 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 209 Sale of Land Fund***

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	0	0	0	0	0	0	0
Expenditures	44,376	0	0	0	0	0	0
Excess of Revenues Over (Under) Expenditures	(44,376)	0	0	0	0	0	0
Fund Balance - Beginning of Year	44,376	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>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

***Fund 209 Sale Of Land Fund***

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
642 Charges For Services-Sales	0	0	0	0	0	0	0
664 Interest	0	0	0	0	0	0	0
673.001 Sale Of Fixed Assets-Land	0	0	0	0	0	0	0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

***Fund 209 Sale Of Land Fund***  
***Dept 276 Cemeteries***

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Contractual And Other:</b>							
964.000 Refunds	0	0	0	0	0	0	0
999.101 Cont.- General Fund	0	0	0	0	0	0	0
999.211 Cont. Housing Initiative Fd.	44,376	0	0	0	0	0	0
	44,376	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>44,376</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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 2006/07 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 210 Land Acquisition Fund***

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	42,501	520,035	290	0	151,165	0	0
Expenditures	78,852	516,079	8,752	5,000	150,000	5,000	5,000
Excess of Revenues Over (Under) Expenditures	(36,351)	3,956	(8,462)	(5,000)	1,165	(5,000)	(5,000)
Fund Balance - Beginning of Year	47,696	11,345	15,301	6,839	6,839	8,004	8,004
<b>Fund Balance - End of Year</b>	<b>11,345</b>	<b>15,301</b>	<b>6,839</b>	<b>1,839</b>	<b>8,004</b>	<b>3,004</b>	<b>3,004</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

***Fund 210 Land Acquisition Fund***

Account Description	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
664 Interest	1,718	35	190	0	165	0	0
673.001 Sale Of Fixed Assets-Land	40,783	0	100	0	11,000	0	0
696.000 Loan Proceeds	0	370,000	0	0	0	0	0
699.101 Contrib. - General Fund	0	150,000	0	0	140,000	0	0
<b>Total Revenues</b>	<b>42,501</b>	<b>520,035</b>	<b>290</b>	<b>0</b>	<b>151,165</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

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

Account Description	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Contractual And Other:</b>							
818 Contractual Service	12,514	4,649	0	0	0	0	0
956.001 Contingency	0	0	0	0	0	0	0
999.101 Contrib. - General Fund	0	0	0	0	0	0	0
	12,514	4,649	0	0	0	0	0
<b>Capital Outlay:</b>							
973 Land Acquisition	66,338	13,252	5,940	0			
976.212 Buildings-Consumers Energy	0	498,178	2,812	5,000	150,000	5,000	5,000
	66,338	511,430	8,752	5,000	150,000	5,000	5,000
<b>Total Expenditures</b>	<b>78,852</b>	<b>516,079</b>	<b>8,752</b>	<b>5,000</b>	<b>150,000</b>	<b>5,000</b>	<b>5,000</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 2006/07 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 211 Housing Initiative Fund***

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	165,133	274,913	127,640	48,000	14,980	130,500	130,500
Expenditures	41,431	253,066	73,801	98,000	190,888	37,785	37,785
Excess of Revenues Over (Under) Expenditures	123,702	21,847	53,839	(50,000)	(175,908)	92,715	92,715
Fund Balance - Beginning of Year	0	123,702	145,549	199,388	199,388	23,480	23,480
<b>Fund Balance - End of Year</b>	<b>123,702</b>	<b>145,549</b>	<b>199,388</b>	<b>149,388</b>	<b>23,480</b>	<b>116,195</b>	<b>116,195</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

**Fund 211 Housing Initiative Fund**

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
664 Interest	757	1,432	2,370	0	2,200	0	0
673.001 Sale Of Fixed Assets-Land	0	73,481	54,270	48,000	12,780	130,500	130,500
675.006 Donations-Weatherwax Found.	100,000	150,000	0	0	0	0	0
675.041 Donations-Fifth Third Bank	10,000	0	0	0	0	0	0
675.043 Donations-Flagstar Bank	0	0	1,000	0	0	0	0
699.101 Contrib. - General Fund	10,000	50,000	70,000	0	0	0	0
699.209 Contrib. - Sale of Land Fund	44,376	0	0	0	0	0	0
<b>Total Revenues</b>	<b>165,133</b>	<b>274,913</b>	<b>127,640</b>	<b>48,000</b>	<b>14,980</b>	<b>130,500</b>	<b>130,500</b>

**Expenditure Detail**

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

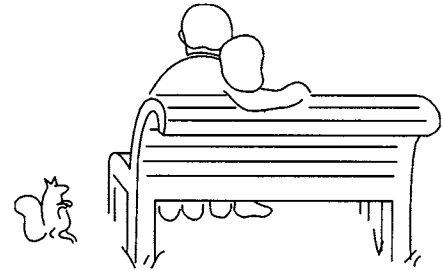
Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Contractual And Other:</b>							
818 Contractual Service	14,701	7,792	3,024	9,500	2,500	1,325	1,325
914 Insurance	0	0	766	1,000	766	1,000	1,000
920 Utilities	0	3,051	2,806	7,000	3,000	5,000	5,000
930 Repairs and Maintenance	26,730	6,139	13,454	8,000	15,650	13,460	13,460
959 Property Taxes	0	6,991	11,492	10,000	16,402	17,000	17,000
963 Miscellaneous	0	0	0	0	140,670	0	0
	41,431	23,973	31,542	35,500	178,988	37,785	37,785
<b>Capital Outlay:</b>							
973 Land Acquisition	0	71,984	858	1,000	0	0	0
974 Land Improvements	0	157,109	41,401	61,500	11,900	0	0
	0	229,093	42,259	62,500	11,900	0	0
<b>Total Expenditures</b>	<b>41,431</b>	<b>253,066</b>	<b>73,801</b>	<b>98,000</b>	<b>190,888</b>	<b>37,785</b>	<b>37,785</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 2006/07 Adopted Budget Analysis of Changes in Fund Balance

***Fund 245 Public Improvement Fund***

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	1,004,204	1,034,732	1,095,936	1,093,500	1,132,000	1,168,000	1,168,000
Expenditures	831,952	616,902	1,319,066	1,096,215	788,669	1,498,966	1,498,966
Excess of Revenues Over (Under) Expenditures	172,252	417,830	(223,130)	(2,715)	343,331	(330,966)	(330,966)
Fund Balance - Beginning of Year	16,574	188,826	606,656	383,526	383,526	726,857	726,857
<b>Fund Balance - End of Year</b>	<b>188,826</b>	<b>606,656</b>	<b>383,526</b>	<b>380,811</b>	<b>726,857</b>	<b>395,891</b>	<b>395,891</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

***Fund 245 Public Improvement Fund***

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
403 Current Property Taxes	985,300	1,017,951	1,064,932	1,071,500	1,100,000	1,136,000	1,136,000
424 Payments In Lieu Of Taxes	6,978	6,958	6,906	7,000	7,000	7,000	7,000
664 Interest	11,926	9,813	24,098	15,000	25,000	25,000	25,000
698 Miscellaneous (Kuhl's)	0	10	0	0	0	0	0
<b>Total Revenues</b>	<b>1,004,204</b>	<b>1,034,732</b>	<b>1,095,936</b>	<b>1,093,500</b>	<b>1,132,000</b>	<b>1,168,000</b>	<b>1,168,000</b>

**Expenditure Detail**

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

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Contractual and Other:</b>							
956.001 Contingency	0	0	0	0	0	0	0
962 Uncollectible Accounts	1,578	0	4,507	3,000	3,000	3,000	3,000
999.202 Cont.-Major St. Fund	254,517	182,008	717,992	450,000	119,276	780,724	780,724
999.203 Cont.-Local St. Fund	171,767	0	0	0	0	0	0
999.368 Rental - Building Auth. D/S	166,655	169,190	219,584	126,514	126,514	127,654	127,654
999.401 Contrib.- Capital Projects Fd.	73,003	168,189	188,689	224,436	258,706	290,000	290,000
	667,520	519,387	1,130,772	803,950	507,496	1,201,378	1,201,378
<b>Capital Outlay:</b>							
974.007 Grand River Imp. (Cap Rem.)	23,416	0	0	0	0	0	0
974.446 Storm Drain Construction	26,303	46,323	7,857	94,000	82,908	98,000	98,000
974.448 Sidewalk Program-Local	90,000	22,267	74,805	90,002	90,002	90,000	90,000
991.265 City Hall Inst. Cont - Principal	0	0	65,000	70,000	70,000	75,000	75,000
991.698 Nixon Inst. Cont - Principal	15,000	20,000	20,000	20,000	20,000	20,000	20,000
995.265 City Hall Inst. Cont - Interest	0	0	12,757	11,438	11,438	8,813	8,813
995.698 Nixon Inst. Cont - Interest	9,713	8,925	7,875	6,825	6,825	5,775	5,775
	164,432	97,515	188,294	292,265	281,173	297,588	297,588
<b>Public Improvements-General</b>	<b>831,952</b>	<b>616,902</b>	<b>1,319,066</b>	<b>1,096,215</b>	<b>788,669</b>	<b>1,498,966</b>	<b>1,498,966</b>
<b>Total Expenditures</b>	<b>831,952</b>	<b>616,902</b>	<b>1,319,066</b>	<b>1,096,215</b>	<b>788,669</b>	<b>1,498,966</b>	<b>1,498,966</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 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 2006/07 Adopted Budget Analysis of Changes in Fund Balance

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**Fund 249 Building Department Fund**

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	563,953	404,707	578,011	588,005	620,800	643,500	643,500
Expenditures	551,238	392,746	606,115	588,005	620,681	643,696	643,696
Excess of Revenues Over (Under) Expenditures	12,715	11,961	(28,104)	0	119	(196)	(196)
Fund Balance - Beginning of Year	4,200	16,915	28,876	772	772	891	891
<b>Fund Balance - End of Year</b>	<b>16,915</b>	<b>28,876</b>	<b>772</b>	<b>772</b>	<b>891</b>	<b>695</b>	<b>695</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

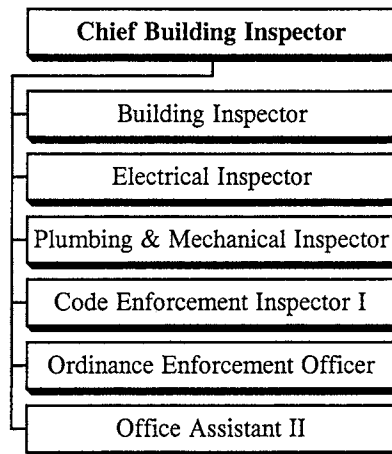
***Fund 249 Building Department Fund***

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
477 Building	129,196	138,287	159,431	120,000	150,000	150,000	<b>150,000</b>
478 Electrical	49,840	63,325	68,643	48,000	55,000	55,000	<b>55,000</b>
479 Heating	31,758	37,685	44,969	30,000	45,000	45,000	<b>45,000</b>
480 Plumbing	23,470	22,182	20,902	19,000	22,000	24,000	<b>24,000</b>
482 Plan Reviews	11,249	16,571	17,255	13,000	2,300	0	<b>0</b>
608 Code Enforcement-Housing	20,992	14,218	17,995	15,000	10,000	10,000	<b>10,000</b>
608.001 Code Enforcement-Other	-34	0	0	0	0	0	<b>0</b>
608.002 Dangerous Building Fees	5,033	9,683	8,325	7,000	7,000	7,000	<b>7,000</b>
626.137 Charges for Serv.-Admin. HB	0	0	0	10,000	0	0	<b>0</b>
647 Printed Material	1,799	1,523	1,894	1,300	0	0	<b>0</b>
664 Interest	13,355	2,631	2,797	0	7,000	2,000	<b>2,000</b>
683 Building Demolitions	42,650	16,975	45,250	90,000	90,000	78,000	<b>78,000</b>
698 Miscellaneous	5,470	7,902	11,300	5,000	10,000	10,000	<b>10,000</b>
698.002 Building Board Appeal Fees	4,175	3,725	4,250	3,000	2,500	2,500	<b>2,500</b>
699.101 Contribution - General Fund	225,000	70,000	175,000	226,705	220,000	260,000	<b>260,000</b>
<b>Total Revenues</b>	<b>563,953</b>	<b>404,707</b>	<b>578,011</b>	<b>588,005</b>	<b>620,800</b>	<b>643,500</b>	<b>643,500</b>

**City of Jackson**  
**Fiscal Year 2006/07 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	1		29,636
009	Code Enforcement Inspector I	1		51,893
010	Plumbing & Mechanical Inspector	1		55,547
010	Electrical Inspector	1		55,547
010	Building Inspector	1		50,133
013	Chief Building Inspector	1		67,058
305	Office Assistant II	1		38,600
		<u>7</u>		<u>348,414</u>
Add:	1/2 Dir. Comm. Dev from CDBG			41,927
	1/2 Clerk Typist I from CDBG			16,517
Less:	1/2 Office Assistant II to CDBG			-19,300
	1/2 Ordinance Enforcement Officer to CDBG			-14,818
<b>Activity Total</b>				<u><u>372,740</u></u>

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



**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
702 Termination Pay	3,404	0	1,916	0	0	0	0
706 Salaries and Wages	309,411	281,417	288,795	331,918	352,492	372,740	372,740
707 Wages-Temporary	3,993	3,320	4,847	3,000	527	0	0
709 Overtime	0	322	465	2,000	60	500	500
715 Employers FICA	23,875	21,531	22,574	25,398	26,973	28,519	28,519
719 Health Insurance	49,721	45,634	38,559	50,363	60,915	69,766	69,766
722 Pension-General	7,730	6,949	10,008	13,359	15,185	19,776	19,776
724 Unemployment	1,039	1,012	1,057	1,204	1,700	1,673	1,673
724.001 Workers Compensation	5,188	2,322	2,497	2,966	2,947	3,006	3,006
725 Other Fringe Benefits	4,211	3,128	4,078	6,047	3,200	7,353	7,353
	<b>408,572</b>	<b>365,635</b>	<b>374,796</b>	<b>436,255</b>	<b>463,999</b>	<b>503,333</b>	<b>503,333</b>
<b>Material and Supplies:</b>							
726 Office Supplies	7,536	6,391	6,187	7,200	6,500	6,500	6,500
737 Publications	445	1,452	795	600	600	2,818	2,818
737.001 Publications for Resale	1,418	1,902	601	1,500	0	0	0
751 Gasoline	1,605	1,783	2,442	3,500	4,000	4,000	4,000
	<b>11,004</b>	<b>11,528</b>	<b>10,025</b>	<b>12,800</b>	<b>11,100</b>	<b>13,318</b>	<b>13,318</b>
<b>Contractual and Other:</b>							
818 Contractual Services	7,556	8,016	5,932	7,000	6,500	6,500	6,500
818.004 Building Demolitions	12,700	16,975	45,350	90,000	90,000	78,000	78,000
853 Telephone	7,500	7,906	7,006	8,500	5,000	5,000	5,000
873 Travel	1,093	290	994	1,500	1,900	1,600	1,600
900 Printing & Publishing	4,772	5,933	5,547	6,000	6,000	6,000	6,000
934 Office Equipment Maintenance	140	453	1,012	1,000	1,000	800	800
935 Software Maintenance	0	0	0	1,300	0	950	950
939 Vehicle Maintenance	1,978	2,057	2,093	3,000	3,000	2,470	2,470
958 Memberships & Dues	940	505	530	650	575	575	575
960 Education & Training	2,314	1,730	1,806	3,900	3,500	4,000	4,000
962 Uncollectible Accounts	92,669	-29,321	138,048	8,000	18,000	8,000	8,000
	<b>131,662</b>	<b>14,544</b>	<b>208,318</b>	<b>130,850</b>	<b>135,475</b>	<b>113,895</b>	<b>113,895</b>
<b>Capital Outlay:</b>							
983 Office Equipment	0	1,039	2,278	3,000	4,500	2,000	2,000
984 Software - BS&A Upgrade	0	0	4,698	0	0	600	600
985 Vehicles	0	0	6,000	5,100	5,607	10,550	10,550
	<b>0</b>	<b>1,039</b>	<b>12,976</b>	<b>8,100</b>	<b>10,107</b>	<b>13,150</b>	<b>13,150</b>
<b>Building Inspection</b>	<b>551,238</b>	<b>392,746</b>	<b>606,115</b>	<b>588,005</b>	<b>620,681</b>	<b>643,696</b>	<b>643,696</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 2006/07 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 257 Budget Stabilization Fund***

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	11,343	7,253	1,011,158	48,000	48,000	50,000	50,000
Expenditures	11,343	7,253	11,158	48,000	48,000	50,000	50,000
Excess of Revenues Over (Under) Expenditures	0	0	1,000,000	0	0	0	0
Fund Balance - Beginning of Year	603,500	603,500	603,500	1,603,500	1,603,500	1,603,500	1,603,500
<b>Fund Balance - End of Year</b>	<b>603,500</b>	<b>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 2006/07 Adopted Budget**  
**Revenue Detail**

***Fund 257 Budget Stabilization Fund***

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
664 Interest	11,343	7,253	11,158	48,000	48,000	50,000	<b>50,000</b>
699.101 Contribution-General Fund	0	0	1,000,000	0	0	0	<b>0</b>
<b>Total Revenues</b>	<b>11,343</b>	<b>7,253</b>	<b>1,011,158</b>	<b>48,000</b>	<b>48,000</b>	<b>50,000</b>	<b>50,000</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
<b>Contractual And Other:</b>							
999.101 Cont.-General Fund	11,343	7,253	11,158	48,000	48,000	50,000	<b>50,000</b>
	11,343	7,253	11,158	48,000	48,000	50,000	<b>50,000</b>
<b>Total Expenditures</b>	<b>11,343</b>	<b>7,253</b>	<b>11,158</b>	<b>48,000</b>	<b>48,000</b>	<b>50,000</b>	<b>50,000</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 2006/07 Adopted Budget Analysis of Changes in Fund Balance

<i>Fund 265 Drug Law Enforcement Fund</i>	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	31,576	67,967	28,973	22,526	69,521	33,400	33,400
Expenditures	36,874	99,424	70,684	25,396	69,521	26,934	26,934
Excess of Revenues Over (Under) Expenditures	(5,298)	(31,457)	(41,711)	(2,870)	0	6,466	6,466
Fund Balance - Beginning of Year	82,976	77,678	46,221	4,510	4,510	4,510	4,510
<b>Fund Balance - End of Year</b>	<b>77,678</b>	<b>46,221</b>	<b>4,510</b>	<b>1,640</b>	<b>4,510</b>	<b>10,976</b>	<b>10,976</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

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

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
642.265 Sale Of Property	2,251	2,881	923	2,000	33,168	3,000	3,000
664 Interest	1,404	751	514	526	375	400	400
685.677 Insurance Refund-W/C	0	0	0	0	0	0	0
698 Miscellaneous	27,921	64,335	27,536	20,000	35,978	30,000	30,000
<b>Total Revenues</b>	<b>31,576</b>	<b>67,967</b>	<b>28,973</b>	<b>22,526</b>	<b>69,521</b>	<b>33,400</b>	<b>33,400</b>

**Expenditure Detail**

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

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Material And Supplies:</b>							
756 Miscellaneous Supplies	651	851	0	1,000	513	1,000	1,000
761 Tracking Narc. Dog - Supplies	0	0	0	0	0	0	0
	651	851	0	1,000	513	1,000	1,000
<b>Contractual And Other:</b>							
820 Special Investigations	70	578	40	500	500	500	500
939 Vehicle Maintenance	0	0	0	0	0	0	0
942 Bldg. Rental/Lease	4,742	5,491	5,491	5,491	5,492	5,491	5,491
947 Vehicle Rental/Lease	1,742	0	0	0	0	0	0
955 Forfeiture Sale Expense	387	102	30	200	700	700	700
963 Miscellaneous	0	12	0	50	320	300	300
999.270 Cont.- LAWNET Grant Fund	29,282	29,500	65,123	18,155	61,996	18,943	18,943
	36,223	35,683	70,684	24,396	69,008	25,934	25,934
<b>Capital Outlay:</b>							
976 Building Additions	0	0	0	0	0	0	0
984 Software	0	62,890	0	0	0	0	0
	0	62,890	0	0	0	0	0
<b>Total Expenditures</b>	<b>36,874</b>	<b>99,424</b>	<b>70,684</b>	<b>25,396</b>	<b>69,521</b>	<b>26,934</b>	<b>26,934</b>

## (267) Local Law Enforcement Block Grant (LLEBG) Fund

**PURPOSE** -The Local Law Enforcement Block Grant Fund is used to control the expenditure of grant monies which are earmarked for projects to reduce crime and improve public safety.

**CHARACTER** - Program funds may be used to:

- 1) Hire, train and employ on a continuing basis new law enforcement officers and necessary support personnel,
- 2) Enhance security measures in and around schools and other special risk locations,
- 3) Establish or support drug courts,
- 4) Enhance the adjudication of cases involving violent crime,
- 5) Establish a multi-jurisdictional task force to prevent and control crime,
- 6) Establish crime prevention programs, and
- 7) Defray the cost of indemnification insurance for law enforcement officers.

**AUTHORITY** - The Local Law Enforcement Block Grant Program was provided for in the Omnibus Fiscal Year 1996 Appropriations Act, Public Law 104-134. It is administered by the Bureau of Justice Assistance, U.S. Department of Justice. This Fund was established by formal budget resolution on February 18, 1997.

### City of Jackson Fiscal Year 2006/07 Adopted Budget Analysis of Changes in Fund Balance

#### *Fund 267 Local Law Enforcement Block Grant (LLEBG) Fund*

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Revenues:</b>							
2000/01 LLEBG	0	0	0	0	0	0	0
2001/02 LLEBG	66,313	0	0	0	0	0	0
2002/03 LLEBG	10,187	76,380	0	0	0	0	0
2003/04 LLEBG	0	8,007	63,336	13,107	(5,581)	0	0
2004/05 LLEBG	0	0	4,951	33,079	34,355	0	0
2005/06 LLEBG	0	0	0	0	0	0	0
	76,500	84,387	68,287	46,186	28,774	0	0
<b>Expenditures</b>							
2000/01 LLEBG	1,263	0	0	0	0	0	0
2001/02 LLEBG	75,471	0	0	0	0	0	0
2002/03 LLEBG	358	72,443	13,766	0	0	0	0
2003/04 LLEBG	0	0	54,823	15,873	10,939	0	0
2004/05 LLEBG	0	0	0	37,758	39,306	0	0
2005/06 LLEBG	0	0	0	0	0	0	0
	77,092	72,443	68,589	53,631	50,245	0	0
<b>Excess of Revenues Over (Under)</b>							
<b>Expenditures</b>	(592)	11,944	(302)	(7,445)	(21,471)	0	0
<b>Fund Balance - Beginning of Year</b>	10,478	9,886	21,830	21,528	21,528	57	57
<b>Fund Balance - End of Year</b>	<b>9,886</b>	<b>21,830</b>	<b>21,528</b>	<b>14,083</b>	<b>57</b>	<b>57</b>	<b>57</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

***Fund 267 Local Law Enforcement Block Grant (LLEBG) Fund***  
***Dept 334 LLEBG***  
***Sub. Act. 201 2000/01 LLEBG***

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
501 Federal Grant	0	0	0	0	0	0	0
664 Interest	0	0	0	0	0	0	0
699.101 Cont.- General Fund	0	0	0	0	0	0	0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

***Fund 267 Local Law Enforcement Block Grant (LLEBG) Fund***  
***Dept 334 LLEBG***  
***Sub. Act. 201 2000/01 LLEBG***

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Contractual and Other:</b>							
934 Office Equipment Maintenance	1,263	0	0	0	0	0	0
	1,263	0	0	0	0	0	0
<b>Capital Outlay:</b>							
982 Machinery & Equipment	0	0	0	0	0	0	0
933 Office Equipment	0	0	0	0	0	0	0
984 Software	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>1,263</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

***Fund 267 Local Law Enforcement Block Grant (LLEBG) Fund***  
***Dept 334 LLEBG***  
***Sub. Act. 202 2001/02 LLEBG***

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
501 Federal Grant	65,793	0	0	0	0	0	0
664 Interest	520	0	0	0	0	0	0
699.101 Cont.- General Fund	0	0	0	0	0	0	0
<b>Total Revenues</b>	<b>66,313</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

***Fund 267 Local Law Enforcement Block Grant (LLEBG) Fund***  
***Dept 334 LLEBG***  
***Sub. Act. 202 2001/02 LLEBG***

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	59,008	0	0	0	0	0	0
709 Overtime	240	0	0	0	0	0	0
715 Employers FICA	4,532	0	0	0	0	0	0
719 Health Insurance	8,589	0	0	0	0	0	0
724 Unemployment Comp.	452	0	0	0	0	0	0
724.001 Workers Compensation	1,698	0	0	0	0	0	0
725 Other Fringe Benefits	952	0	0	0	0	0	0
	<b>75,471</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>75,471</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

***Fund 267 Local Law Enforcement Block Grant (LLEBG) Fund***  
***Dept 334 LLEBG***  
***Sub. Act. 203 2002/03 LLEBG***

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
501 Federal Grant	322	74,606	0	0	0	0	0
664 Interest	1,540	364	0	0	0	0	0
685.677 Insurance Refund-W/C	0	1,410	0	0	0	0	0
699.101 Cont.- General Fund	8,325	0	0	0	0	0	0
<b>Total Revenues</b>	<b>10,187</b>	<b>76,380</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

***Fund 267 Local Law Enforcement Block Grant (LLEBG) Fund***  
***Dept 334 LLEBG***  
***Sub. Act. 203 2002/03 LLEBG***

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	0	50,667	10,039	0	0	0	0
709 Overtime	0	84	15	0	0	0	0
715 Employers FICA	0	3,857	769	0	0	0	0
719 Health Insurance	0	8,818	2,701	0	0	0	0
724 Unemployment Comp.	0	459	17	0	0	0	0
724.001 Workers Compensation	0	731	141	0	0	0	0
725 Other Fringe Benefits	358	1,025	84	0	0	0	0
	358	65,641	13,766	0	0	0	0
<b>Material And Supplies:</b>							
737 Publications	0	1,759	0	0	0	0	0
	0	1,759	0	0	0	0	0
<b>Contractual And Other:</b>							
960 Education & Training	0	5,043	0	0	0	0	0
	0	5,043	0	0	0	0	0
<b>Total Expenditures</b>	<b>358</b>	<b>72,443</b>	<b>13,766</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

**Fund 267 Local Law Enforcement Block Grant (LLEBG) Fund**  
**Dept 334 LLEBG**  
**Sub. Act. 204 2003/04 LLEBG**

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
501 Federal Grant	0	0	63,030	13,107	(4,271)	0	0
664 Interest	0	1,004	306	0	(1,310)	0	0
699.101 Cont.- General Fund	0	7,003	0	0	0	0	0
<b>Total Revenues</b>	<b>0</b>	<b>8,007</b>	<b>63,336</b>	<b>13,107</b>	<b>(5,581)</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

**Fund 267 Local Law Enforcement Block Grant (LLEBG) Fund**  
**Dept 334 LLEBG**  
**Sub. Act. 204 2003/04 LLEBG**

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	0	0	35,635	11,016	6,791	0	0
709 Overtime	0	0	15	0	0	0	0
715 Employers FICA	0	0	2,727	843	519	0	0
719 Health Insurance	0	0	12,137	3,616	1,757	0	0
724 Unemployment Comp.	0	0	505	153	0	0	0
724.001 Workers Compensation	0	0	533	165	102	0	0
725 Other Fringe Benefits	0	0	388	80	108	0	0
	0	0	51,940	15,873	9,277	0	0
<b>Material And Supplies:</b>							
737 Publications	0	0	526	0	236	0	0
	0	0	526	0	236	0	0
<b>Contractual And Other:</b>							
960 Education & Training	0	0	2,357	0	952	0	0
999.101 Contribution - General Fund	0	0	0	0	474	0	0
	0	0	2,357	0	1,426	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>54,823</b>	<b>15,873</b>	<b>10,939</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

*Fund 267 Local Law Enforcement Block Grant (LLEBG) Fund*  
*Dept 334 LLEBG*  
*Sub. Act. 205 2004/05 LLEBG*

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
501 Federal Grant	0	0	0	33,079	33,079	0	0
664 Interest	0	0	1,276	0	1,276	0	0
699.101 Cont.- General Fund	0	0	3,675	0	0	0	0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>4,951</b>	<b>33,079</b>	<b>34,355</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

*Fund 267 Local Law Enforcement Block Grant (LLEBG) Fund*  
*Dept 334 LLEBG*  
*Sub. Act. 205 2004/05 LLEBG*

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	0	0	0	24,048	27,807	0	0
709 Overtime	0	0	0	138	109	0	0
715 Employers FICA	0	0	0	1,850	2,136	0	0
719 Health Insurance	0	0	0	5,790	6,766	0	0
724 Unemployment Comp.	0	0	0	306	392	0	0
724.001 Workers Compensation	0	0	0	362	419	0	0
725 Other Fringe Benefits	0	0	0	1,667	776	0	0
	0	0	0	34,161	38,405	0	0
<b>Material And Supplies:</b>							
737 Publications	0	0	0	817	102	0	0
	0	0	0	817	102	0	0
<b>Contractual And Other:</b>							
960 Education & Training	0	0	0	2,780	799	0	0
	0	0	0	2,780	799	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>37,758</b>	<b>39,306</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

***Fund 267 Local Law Enforcement Block Grant (LLEBG) Fund***  
***Dept 334 LLEBG***  
***Sub. Act. 206 2005/06 LLEBG***

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
501 Federal Grant	0	0	0	0	0	0	0
664 Interest	0	0	0	0	0	0	0
699.101 Cont.- General Fund	0	0	0	0	0	0	0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

***Fund 267 Local Law Enforcement Block Grant (LLEBG) Fund***  
***Dept 334 LLEBG***  
***Sub. Act. 206 2005/06 LLEBG***

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Capital Outlay:</b>							
982 Machinery & Equipment	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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 2006/07 Adopted Budget Analysis of Changes in Fund Balance

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**Fund 268 Byrne JAG Grant Fund**

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Revenues:</b>							
2004/08 Byrne JAG Grant	0	0	0	0	66,896	0	0
	0	0	0	0	66,896	0	0
<b>Expenditures:</b>							
2004/08 Byrne JAG Grant	0	0	0	0	66,896	0	0
	0	0	0	0	66,896	0	0
<b>Excess of Revenues Over (Under)</b>							
Expenditures	0	0	0	0	0	0	0
<b>Fund Balance - Beginning of Year</b>	0	0	0	0	0	0	0
<b>Fund Balance - End of Year</b>	0	0	0	0	0	0	0

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

***Fund 268 Byrne JAG Grant Fund***  
***Dept 305 Byrne JAG Grant***  
***Sub. Act. 205 2004/08 Byrne JAG***

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
501 Federal Grant	0	0	0	0	66,896	0	0
664 Interest	0	0	0	0	0	0	0
699.101 Cont.- General Fund	0	0	0	0	0	0	0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>66,896</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

***Fund 268 Byrne JAG Grant Fund***  
***Dept 305 Byrne JAG Grant***  
***Sub. Act. 205 2004/08 Byrne JAG***

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Contractual And Other:</b>							
818 Contractual Services	0	0	0	0	24,396	0	0
	0	0	0	0	24,396	0	0
<b>Capital Outlay:</b>							
986 Radio Equipment	0	0	0	0	42,500	0	0
	0	0	0	0	42,500	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>66,896</b>	<b>0</b>	<b>0</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 2006/07 Adopted Budget Analysis of Changes in Fund Balance

#### *Fund 270 LAWNET Grant Fund*

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Revenues:</b>							
2001/02 LAWNET Grant	8,566	0	0	0	0	0	0
2002/03 LAWNET Grant	45,428	9,124	0	0	0	0	0
2003/04 LAWNET Grant	0	54,348	30,613	0	0	0	0
2004/05 LAWNET Grant	0	0	89,951	32,035	30,550	0	0
2005/06 LAWNET Grant	0	0	0	0	87,571	33,994	33,994
	<u>53,994</u>	<u>63,472</u>	<u>120,564</u>	<u>32,035</u>	<u>118,121</u>	<u>33,994</u>	<u>33,994</u>
<b>Expenditures:</b>							
Drug Enf. - 2001/02 LAWNET	13,179	0	0	0	0	0	0
Drug Enf. - 2002/03 LAWNET	40,330	14,220	0	0	0	0	0
Drug Enf. - 2003/04 LAWNET	0	54,666	30,295	0	0	0	0
Drug Enf. - 2004/05 LAWNET	0	0	89,914	32,035	30,587	0	0
Drug Enf. - 2005/06 LAWNET	0	0	0	0	87,571	33,994	33,994
	<u>53,509</u>	<u>68,886</u>	<u>120,209</u>	<u>32,035</u>	<u>118,158</u>	<u>33,994</u>	<u>33,994</u>
<b>Excess of Revenues Over (Under)</b>							
<b>Expenditures</b>	485	(5,414)	355	0	(37)	0	0
<b>Fund Balance - Beginning of Year</b>	5,754	6,239	825	1,180	1,180	1,143	1,143
<b>Fund Balance - End of Year</b>	<u>6,239</u>	<u>825</u>	<u>1,180</u>	<u>1,180</u>	<u>1,143</u>	<u>1,143</u>	<u>1,143</u>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

**Fund 270 LAWNET Grant Fund**  
**Dept 333 Drug Enforcement**  
**Sub. Act. 202 2001/02 LAWNET Grant**

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
501 Federal Grant	4,462	0	0	0	0	0	0
664 Interest	7	0	0	0	0	0	0
699.265 Cont.-Drug Law Enf. Fund	4,097	0	0	0	0	0	0
<b>Total Revenues</b>	<b>8,566</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

**Fund 270 LAWNET Grant Fund**  
**Dept 333 Drug Enforcement**  
**Sub. Act. 202 2001/02 LAWNET Grant**

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	10,507	0	0	0	0	0	0
709 Overtime	0	0	0	0	0	0	0
715 Employers FICA	149	0	0	0	0	0	0
719 Health Insurance	1,938	0	0	0	0	0	0
724 Unemployment Comp.		0	0	0	0	0	0
724.001 Workers Compensation	315	0	0	0	0	0	0
725 Other Fringe Benefits	270	0	0	0	0	0	0
	13,179	0	0	0	0	0	0
<b>Contractual And Other:</b>							
919.001 Physical Agility Testing	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>13,179</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

**Fund 270 LAWNET Grant Fund**  
**Dept 333 Drug Enforcement**  
**Sub. Act. 203 2002/03 LAWNET Grant**

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
501 Federal Grant	20,165	5,019	0	0	0	0	0
664 Interest	78	5	0	0	0	0	0
685.677 Insurance Refund-W/C	0	1,540	0	0	0	0	0
699.265 Cont.-Drug Law Enf. Fund	25,185	2,560	0	0	0	0	0
<b>Total Revenues</b>	<b>45,428</b>	<b>9,124</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

**Fund 270 LAWNET Grant Fund**  
**Dept 333 Drug Enforcement**  
**Sub. Act. 203 2002/03 LAWNET Grant**

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	31,895	11,368	0	0	0	0	0
709 Overtime	0	0	0	0	0	0	0
715 Employers FICA	441	162	0	0	0	0	0
719 Health Insurance	5,815	2,179	0	0	0	0	0
724 Unemployment Comp.	141	0	0	0	0	0	0
724.001 Workers Compensation	957	180	0	0	0	0	0
725 Other Fringe Benefits	473	331	0	0	0	0	0
	39,722	14,220	0	0	0	0	0
<b>Contractual And Other:</b>							
919.001 Physical Agility Testing	608	0	0	0	0	0	0
	608	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>40,330</b>	<b>14,220</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

**Fund 270 LAWNET Grant Fund**  
**Dept 333 Drug Enforcement**  
**Sub. Act. 204 2003/04 LAWNET Grant**

Account Description	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
501 Federal Grant	0	27,333	10,447	0	0	0	0
664 Interest	0	75	0	0	0	0	0
699.265 Cont.-Drug Law Enf. Fund	0	26,940	20,166	0	0	0	0
<b>Total Revenues</b>	<b>0</b>	<b>54,348</b>	<b>30,613</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

**Fund 270 LAWNET Grant Fund**  
**Dept 333 Drug Enforcement**  
**Sub. Act. 204 2003/04 LAWNET Grant**

Account Description	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	0	44,062	23,452	0	0	0	0
709 Overtime	0	0	0	0	0	0	0
715 Employers FICA	0	638	334	0	0	0	0
719 Health Insurance	0	8,424	5,792	0	0	0	0
724 Unemployment Comp.	0	158	0	0	0	0	0
724.001 Workers Compensation	0	661	352	0	0	0	0
725 Other Fringe Benefits	0	115	365	0	0	0	0
	0	54,058	30,295	0	0	0	0
<b>Contractual And Other:</b>							
919.001 Physical Agility Testing	0	608	0	0	0	0	0
	0	608	0	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>54,666</b>	<b>30,295</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

**Fund 270 LAWNET Grant Fund**  
**Dept 333 Drug Enforcement**  
**Sub. Act. 205 2004/05 LAWNET Grant**

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
501 Federal Grant	0	0	44,957	13,880	13,907	0	0
664 Interest	0	0	37	0	2	0	0
699.265 Cont.-Drug Law Enf. Fund	0	0	44,957	18,155	16,641	0	0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>89,951</b>	<b>32,035</b>	<b>30,550</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

**Fund 270 LAWNET Grant Fund**  
**Dept 333 Drug Enforcement**  
**Sub. Act. 205 2004/05 LAWNET Grant**

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	0	0	69,807	24,636	24,658	0	0
709 Overtime	0	0	0	0	0	0	0
715 Employers FICA	0	0	1,020	357	355	0	0
719 Health Insurance	0	0	15,596	5,305	5,137	0	0
724 Unemployment Comp.	0	0	359	0	0	0	0
724.001 Workers Compensation	0	0	1,054	370	370	0	0
725 Other Fringe Benefits	0	0	740	1,367	67	0	0
	0	0	88,576	32,035	30,587	0	0
<b>Contractual And Other:</b>							
919.001 Physical Agility Testing	0	0	1,338	0	0	0	0
	0	0	1,338	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>89,914</b>	<b>32,035</b>	<b>30,587</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

**Fund 270 LAWNET Grant Fund**  
**Dept 333 Drug Enforcement**  
**Sub. Act. 206 2005/06 LAWNET Grant**

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
501 Federal Grant	0	0	0	0	43,786	15,051	15,051
664 Interest	0	0	0	0	0	0	0
699.265 Cont.-Drug Law Enf. Fund	0	0	0	0	43,785	18,943	18,943
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>87,571</b>	<b>33,994</b>	<b>33,994</b>

**Expenditure Detail**

**Fund 270 LAWNET Grant Fund**  
**Dept 333 Drug Enforcement**  
**Sub. Act. 206 2005/06 LAWNET Grant**

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	0	0	0	0	68,174	25,949	25,949
709 Overtime	0	0	0	0	0	0	0
715 Employers FICA	0	0	0	0	992	376	376
719 Health Insurance	0	0	0	0	14,158	5,908	5,908
724 Unemployment Comp.	0	0	0	0	408	0	0
724.001 Workers Compensation	0	0	0	0	1,032	389	389
725 Other Fringe Benefits	0	0	0	0	739	1,372	1,372
	0	0	0	0	85,503	33,994	33,994
<b>Contractual And Other:</b>							
919.001 Physical Agility Testing	0	0	0	0	2,068	0	0
999.265 Contrib. - Drug Law Enf. Fund	0	0	0	0	0	0	0
	0	0	0	0	2,068	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>87,571</b>	<b>33,994</b>	<b>33,994</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 is 9/15/04 through 9/15/06. 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 2006/07 Adopted Budget Analysis of Changes in Fund Balance

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**Fund 293 Waterfront Redevelopment Grant Fund**

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	0	0	0	0	56,151	300,000	<b>300,000</b>
Expenditures	0	0	0	0	56,151	300,000	<b>300,000</b>
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0	<b>0</b>
Fund Balance - Beginning of Year	0	0	0	0	0	0	<b>0</b>
<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>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

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

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
539.034 State Grant - Waterfront	0	0	0	0	56,151	300,000	300,000
664.000 Interest	0	0	0	0	0	0	0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>56,151</b>	<b>300,000</b>	<b>300,000</b>

**Expenditure Detail**

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

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Contractual And Other:</b>							
818.049 Planning, Eng.& Design	0	0	0	0	17,791	2,209	2,209
818.050 Cont. Serv. - Environmental	0	0	0	0	0	74,880	74,880
818.051 Cont. Serv. - Construction	0	0	0	0	0	147,911	147,911
818.052 Cont. Serv. - Appraisals	0	0	0	0	0	50,000	50,000
963.000 Contingency	0	0	0	0	38,360	0	0
	0	0	0	0	56,151	275,000	275,000
<b>Capital Outlay:</b>							
973.293 Land Acquisition-Easements	0	0	0	0	0	25,000	25,000
	0	0	0	0	0	25,000	25,000
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>56,151</b>	<b>300,000</b>	<b>300,000</b>



## (294) 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 2006/07 Adopted Budget Analysis of Changes in Fund Balance

<i>Fund 294 Brownfield Assessment Grant Fund</i>	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	0	0	4,423	200,000	195,577	200,000	200,000
Expenditures	0	0	4,423	200,000	195,577	200,000	200,000
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	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>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
501.335 Fed. Grant-EPA Haz. Substance	0	0	2,290	100,000	97,710	100,000	100,000
501.336 Fed. Grant-EPA Petroleum	0	0	2,133	100,000	97,867	100,000	100,000
664.000 Interest	0	0	0	0	0	0	0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>4,423</b>	<b>200,000</b>	<b>195,577</b>	<b>200,000</b>	<b>200,000</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

**Fund 294 Brownfield Assessment Grant Fund**  
**Dept 335 Hazardous Substances Grant**

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
710 Salaries and Fringes	0	0	0	4,284	0	0	0
	0	0	0	4,284	0	0	0
<b>Materials &amp; Supplies:</b>							
756 Miscellaneous Supplies	0	0	13	1,390	1,377	1,390	1,390
	0	0	13	1,390	1,377	1,390	1,390
<b>Contractual And Other:</b>							
818 Contractual Services	0	0	1,750	88,750	92,801	95,267	95,267
873 Travel	0	0	353	2,000	1,647	2,000	2,000
963 Miscellaneous	0	0	26	451	425	451	451
	0	0	2,129	91,201	94,873	97,718	97,718
<b>Capital Outlay:</b>							
983 Office Equipment	0	0	148	3,125	1,460	892	892
	0	0	148	3,125	1,460	892	892
<b>Total Hazardous Substances Grant</b>	<b>0</b>	<b>0</b>	<b>2,290</b>	<b>100,000</b>	<b>97,710</b>	<b>100,000</b>	<b>100,000</b>

**Fund 294 Brownfield Assessment Grant Fund**  
**Dept 336 Petroleum Grant**

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
710 Salaries and Fringes	0	0	0	4,284	0	0	0
	0	0	0	4,284	0	0	0
<b>Materials &amp; Supplies:</b>							
756 Miscellaneous Supplies	0	0	0	1,390	1,390	1,390	1,390
	0	0	0	1,390	1,390	1,390	1,390
<b>Contractual And Other:</b>							
818 Contractual Services	0	0	1,750	88,750	92,801	95,267	95,267
873 Travel	0	0	235	2,000	1,765	2,000	2,000
963 Miscellaneous	0	0	0	451	451	451	451
	0	0	1,985	91,201	95,017	97,718	97,718
<b>Capital Outlay:</b>							
983 Office Equipment	0	0	148	3,125	1,460	892	892
	0	0	148	3,125	1,460	892	892
<b>Total Petroleum Grant</b>	<b>0</b>	<b>0</b>	<b>2,133</b>	<b>100,000</b>	<b>97,867</b>	<b>100,000</b>	<b>100,000</b>
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>4,423</b>	<b>200,000</b>	<b>195,577</b>	<b>200,000</b>	<b>200,000</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 2006/07 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 296 Recreation Activity Fund***

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	323,101	323,483	292,705	329,000	324,000	321,000	321,000
Expenditures	340,612	302,420	289,214	344,772	339,772	327,741	327,741
Excess of Revenues Over (Under) Expenditures	(17,511)	21,063	3,491	(15,772)	(15,772)	(6,741)	(6,741)
Fund Balance - Beginning of Year	65,398	47,887	68,950	72,441	72,441	56,669	56,669
<b>Fund Balance - End of Year</b>	<b>47,887</b>	<b>68,950</b>	<b>72,441</b>	<b>56,669</b>	<b>56,669</b>	<b>49,928</b>	<b>49,928</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

**Fund 296 Recreation Activity Fund**

Account Description	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
651.002 Charges For Serv.-Softball	91,274	93,959	88,135	98,000	98,000	95,000	95,000
651.003 Charges For Serv.-Volleyball	24,322	16,651	21,427	22,000	22,000	22,000	22,000
651.004 Charges For Serv.-Basketball	10,490	6,321	7,558	8,000	8,000	8,000	8,000
651.005 Charges For Serv.-Other	85,008	77,423	70,574	85,000	80,000	80,000	80,000
651.006 Charges For Serv.-Sr.Cit.Trave	111,035	124,326	103,507	115,000	115,000	115,000	115,000
664 Interest	972	668	1,504	1,000	1,000	1,000	1,000
685.677 Insurance Refund-W/C	0	4,135	0	0	0	0	0
<b>Total Revenues</b>	<b>323,101</b>	<b>323,483</b>	<b>292,705</b>	<b>329,000</b>	<b>324,000</b>	<b>321,000</b>	<b>321,000</b>

**City of Jackson**  
**Fiscal Year 2006/07 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>118,565</b>

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

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
<b>Personal Services:</b>							
706 Salaries and Wages	1,159	2,181	3,085	0	0	0	0
707 Wages-Temporary	148,246	109,499	104,780	121,575	116,575	118,565	118,565
715 Employers FICA	11,371	8,393	7,662	9,300	9,300	9,070	9,070
719 Health Insurance	844	518	81	0	0	0	0
722 Pension-General	120	76	32	0	0	0	0
724 Unemployment Comp.	1,285	1,646	1,688	2,101	2,101	2,380	2,380
724.001 Workers Compensation	6,809	2,722	2,220	2,796	2,796	2,726	2,726
725 Other Fringe Benefits	182	94	5	0	0	0	0
	<b>170,016</b>	<b>125,129</b>	<b>119,553</b>	<b>135,772</b>	<b>130,772</b>	<b>132,741</b>	<b>132,741</b>
<b>Material And Supplies:</b>							
726 Office Supplies	491	1,802	973	3,000	3,000	3,000	3,000
745 Program Supplies	34,242	26,391	38,407	50,000	50,000	45,000	45,000
	<b>34,733</b>	<b>28,193</b>	<b>39,380</b>	<b>53,000</b>	<b>53,000</b>	<b>48,000</b>	<b>48,000</b>
<b>Contractual And Other:</b>							
818 Contractual Services	8,676	9,226	9,595	7,000	7,000	7,000	7,000
861 Auto Allowance	297	342	0	1,000	1,000	1,000	1,000
873 Travel	2,736	175	218	3,000	3,000	4,000	4,000
873.001 Travel-Senior Citizens	106,430	126,582	102,912	115,000	115,000	115,000	115,000
900 Printing & Publishing	2,629	1,435	4,032	4,000	4,000	4,000	4,000
920 Utilities	2,515	1,531	41	2,000	2,000	2,000	2,000
958 Memberships And Dues	990	1,415	1,025	1,500	1,500	1,500	1,500
963 Miscellaneous	447	176	354	500	500	500	500
965.101 Admin.-General Fund	11,143	8,216	12,104	12,000	12,000	12,000	12,000
	<b>135,863</b>	<b>149,098</b>	<b>130,281</b>	<b>146,000</b>	<b>146,000</b>	<b>147,000</b>	<b>147,000</b>
<b>Capital Outlay:</b>							
984 Software	0	0	0	10,000	10,000	0	0
	0	0	0	10,000	10,000	0	0
<b>Total Expenditures</b>	<b>340,612</b>	<b>302,420</b>	<b>289,214</b>	<b>344,772</b>	<b>339,772</b>	<b>327,741</b>	<b>327,741</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 puposes 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 2006/07 Adopted Budget Analysis of Changes in Fund Balance

#### *Fund 297 JPS Recreation Millage Program Fund*

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	0	0	0	0	264,332	233,929	233,929
Expenditures	0	0	0	0	238,136	233,929	233,929
Excess of Revenues Over (Under) Expenditures	0	0	0	0	26,196	0	0
Fund Balance - Beginning of Year	0	0	0	0	0	26,196	26,196
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,196</b>	<b>26,196</b>	<b>26,196</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

***Fund 297 JPS Recreation Millage Program Fund***

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
587 Cont.- JPS Recreation	0	0	0	0	228,136	233,929	233,929
664 Interest	0	0	0	0	0	0	0
699.101 Cont.-General Fund	0	0	0	0	36,196	0	0
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>264,332</b>	<b>233,929</b>	<b>233,929</b>

**Expenditure Detail**

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

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
706 Salaries & Wages	0	0	0	0	0	0	0
707 Wages-Temporary	0	0	0	0	129,000	136,945	136,945
715 Employers FICA	0	0	0	0	10,736	10,476	10,476
719 Health Insurance	0	0	0	0	0	0	0
722 Pension-General	0	0	0	0	0	0	0
724 Unemployment	0	0	0	0	2,674	3,585	3,585
724.001 Workers Compensation	0	0	0	0	3,227	3,149	3,149
725 Other Fringe Benefits	0	0	0	0	0	0	0
	0	0	0	0	145,637	154,155	154,155
<b>Material and Supplies:</b>							
726 Office Supplies	0	0	0	0	3,000	3,000	3,000
745 Program Supplies	0	0	0	0	57,399	48,074	48,074
	0	0	0	0	60,399	51,074	51,074
<b>Contractual and Other:</b>							
818 Contractual Services	0	0	0	0	10,900	18,000	18,000
861 Auto Allowance	0	0	0	0	2,700	2,700	2,700
900 Printing & Publishing	0	0	0	0	8,500	8,000	8,000
	0	0	0	0	22,100	28,700	28,700
<b>Capital Outlay:</b>							
984 Software	0	0	0	0	10,000	0	0
	0	0	0	0	10,000	0	0
<b>JPS Recreation Millage Programs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>238,136</b>	<b>233,929</b>	<b>233,929</b>



# Debt Service Funds

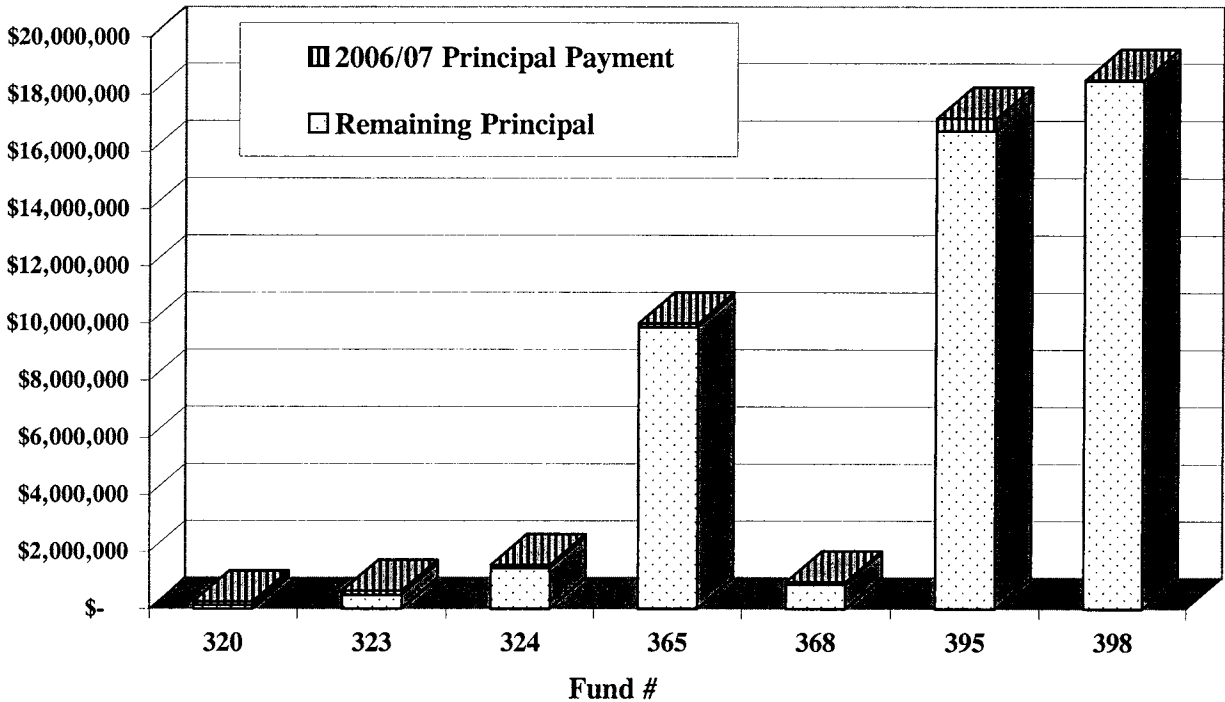
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Debt service funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies when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

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**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Debt Service Funds**  
**Debt Summary**

Fund	Debt Service Fund Name	Date Issued	Issue Amount	Principal Outstanding 6/30/2006	FY 2006/07		
					Principal	Interest	
320	1998 MTF Bond	05/12/98	\$ 995,000	\$ 245,000	\$ 120,000	\$ 8,417	
323	Michigan Urban Land Assembly Loan	01/16/01	1,000,000	628,000	144,000	-	
324	2003 MTF Bond	03/01/03	1,750,000	1,530,000	110,000	40,350	
365	City Hall - Series A	11/18/03	8,250,000	8,140,000	105,000	357,094	
	City Hall - Series B	12/01/03	1,750,000	1,735,000	30,000	72,105	
368	Building Authority	10/01/97	770,000	465,000	55,000	22,223	
		08/01/99	600,000	475,000	25,000	24,281	
395	2001 DDA TIF	03/27/01	17,998,578	17,173,578	445,000	446,395	
398	2002 BRA TIF	03/27/02	18,500,000	18,500,000	25,000	955,220	
<b>Debt Service Fund Totals</b>				<b>\$ 51,613,578</b>	<b>\$ 48,891,578</b>	<b>\$ 1,059,000</b>	<b>\$ 1,926,085</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 2006/07 Adopted Budget Analysis of Changes in Fund Balance

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

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	127,755	123,505	123,841	124,000	124,000	128,717	128,717
Expenditures	127,755	123,505	123,841	123,950	123,950	128,717	128,717
Excess of Revenues Over (Under) Expenditures	0	0	0	50	50	0	0
Fund Balance - Beginning of Year	7	7	7	7	7	57	57
Fund Balance - End of Year	7	7	7	57	57	57	57

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
699.202 Cont.-Major Street Fund	127,755	123,505	123,841	124,000	124,000	128,717	<b>128,717</b>
<b>Total Revenues</b>	<b>127,755</b>	<b>123,505</b>	<b>123,841</b>	<b>124,000</b>	<b>124,000</b>	<b>128,717</b>	<b>128,717</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
<b>Debt Service:</b>							
991 Principal	100,000	100,000	105,000	110,000	110,000	120,000	<b>120,000</b>
995 Interest	27,755	23,205	18,541	13,650	13,650	8,417	<b>8,417</b>
996 Paying Agent Fees	0	300	300	300	300	300	<b>300</b>
	<b>127,755</b>	<b>123,505</b>	<b>123,841</b>	<b>123,950</b>	<b>123,950</b>	<b>128,717</b>	<b>128,717</b>
<b>Total Expenditures</b>	<b>127,755</b>	<b>123,505</b>	<b>123,841</b>	<b>123,950</b>	<b>123,950</b>	<b>128,717</b>	<b>128,717</b>

## (322) State Infrastructure Bank Loan Debt Service Fund

**PURPOSE** - This Fund is used to record the payment of interest and principal on the \$ 840,800 State Infrastructure Bank (SIB) Loan administered by the Michigan Department of Transportation, per agreement dated June 17, 1999.

**CHARACTER** - The Major Street Fund (202) transfers monies to this fund to pay the interest and principal as it becomes due on the Loan. The Loan matures serially beginning 6/1/2000 through 6/17/2004 and bears interest at 4.00%.

**AUTHORITY** - This Fund was established in accordance with the terms of the agreement authorized by action of the City Council through adoption of a Resolution on June 1, 1999.

### City of Jackson Fiscal Year 2006/07 Adopted Budget Analysis of Changes in Fund Balance

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*Fund 322 State Infrastructure Bank Loan Debt Service Fund*

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	188,866	181,661	0	0	0	0	0
Expenditures	188,866	181,666	0	0	0	0	0
Excess of Revenues Over (Under) Expenditures	0	(5)	0	0	0	0	0
Fund Balance - Beginning of Year	5	5	0	0	0	0	0
<b>Fund Balance - End of Year</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

***Fund 322 State Infrastructure Bank Loan Debt Service Fund***

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
699.202. Cont.-Major Street Fund	188,866	181,661	0	0	0	0	0
<b>Total Revenues</b>	<b>188,866</b>	<b>181,661</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

***Fund 322 State Infrastructure Bank Loan Debt Service Fund***  
***Dept 945 Debt Service***

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Debt Service:</b>							
991 Principal	174,884	174,679	0	0	0	0	0
995 Interest	13,982	6,987	0	0	0	0	0
	<b>188,866</b>	<b>181,666</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>	<b>188,866</b>	<b>181,666</b>	<b>0</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 2006/07 Adopted Budget Analysis of Changes in Fund Balance

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

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	0	84,000	144,000	144,000	144,000	144,000	<b>144,000</b>
Expenditures	0	84,000	144,000	144,000	144,000	144,000	<b>144,000</b>
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0	<b>0</b>
Fund Balance - Beginning of Year	0	0	0	0	0	0	<b>0</b>
<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>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

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

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
699.496 Cont.-DDA Project Fund	0	84,000	144,000	144,000	144,000	144,000	144,000
<b>Total Revenues</b>	<b>0</b>	<b>84,000</b>	<b>144,000</b>	<b>144,000</b>	<b>144,000</b>	<b>144,000</b>	<b>144,000</b>

**Expenditure Detail**

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

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Debt Service:</b>							
991 Principal	0	84,000	144,000	144,000	144,000	144,000	144,000
995 Interest	0	0	0	0	0	0	0
	0	84,000	144,000	144,000	144,000	144,000	144,000
<b>Total Expenditures</b>	<b>0</b>	<b>84,000</b>	<b>144,000</b>	<b>144,000</b>	<b>144,000</b>	<b>144,000</b>	<b>144,000</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 2006/07 Adopted Budget Analysis of Changes in Fund Balance

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

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	0	42,891	154,975	152,775	152,775	150,575	150,575
Expenditures	0	42,891	154,975	152,775	152,775	150,575	150,575
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	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>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

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

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
699.202 Cont.-Major Street Fund	0	37,771	142,577	140,553	140,553	138,529	138,529
699.203 Cont.-Local Street Fund	0	5,120	12,398	12,222	12,222	12,046	12,046
<b>Total Revenues</b>	<b>0</b>	<b>42,891</b>	<b>154,975</b>	<b>152,775</b>	<b>152,775</b>	<b>150,575</b>	<b>150,575</b>

**Expenditure Detail**

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

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Debt Service:</b>							
991 Principal	0	0	110,000	110,000	110,000	110,000	110,000
995 Interest	0	42,666	44,750	42,550	42,550	40,350	40,350
996 Paying Agent Fees	0	225	225	225	225	225	225
	0	42,891	154,975	152,775	152,775	150,575	150,575
<b>Total Expenditures</b>	<b>0</b>	<b>42,891</b>	<b>154,975</b>	<b>152,775</b>	<b>152,775</b>	<b>150,575</b>	<b>150,575</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 2006/07 Adopted Budget Analysis of Changes in Fund Balance

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

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	0	102,809	543,656	548,500	548,500	564,699	<b>564,699</b>
Expenditures	0	0	627,956	548,149	548,149	564,699	<b>564,699</b>
Excess of Revenues Over (Under) Expenses	0	102,809	(84,300)	351	351	0	<b>0</b>
Fund Balance - Beginning of Year	0	0	102,809	18,509	18,509	18,860	<b>18,860</b>
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>102,809</b>	<b>18,509</b>	<b>18,860</b>	<b>18,860</b>	<b>18,860</b>	<b>18,860</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

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

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
403 Property Taxes	0	0	538,828	548,000	548,000	564,000	564,000
664 Interest	0	11	2,661	500	500	699	699
696 Bond Proceeds - Capital. Int.	0	102,798	2,167	0	0	0	0
<b>Total Revenues</b>	<b>0</b>	<b>102,809</b>	<b>543,656</b>	<b>548,500</b>	<b>548,500</b>	<b>564,699</b>	<b>564,699</b>

**Expenditure Detail**

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

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Debt Service :</b>							
991.000 Principal	0	0	10,000	115,000	115,000	135,000	135,000
995.000 Interest	0	0	617,706	431,649	431,649	429,199	429,199
996.000 Paying Agent Fees	0	0	250	1,500	1,500	500	500
	0	0	627,956	548,149	548,149	564,699	564,699
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>627,956</b>	<b>548,149</b>	<b>548,149</b>	<b>564,699</b>	<b>564,699</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 2006/07 Adopted Budget Analysis of Changes in Fund Balance

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

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	216,093	217,578	219,584	126,514	126,514	127,654	127,654
Expenditures	216,093	218,128	219,584	126,514	126,514	127,654	127,654
Excess of Revenues Over (Under) Expenses	0	(550)	0	0	0	0	0
Fund Balance - Beginning of Year	3,901	3,901	3,351	3,351	3,351	3,351	3,351
<b>Fund Balance - End of Year</b>	<b>3,901</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 2006/07 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
664 Interest	0	0	0	0	0	0	0
668 Rents & Royalties	216,093	217,578	219,584	126,514	126,514	127,654	127,654
<b>Total Revenues</b>	<b>216,093</b>	<b>217,578</b>	<b>219,584</b>	<b>126,514</b>	<b>126,514</b>	<b>127,654</b>	<b>127,654</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
<b>Debt Service :</b>							
991.000 Principal	140,000	150,000	160,000	75,000	75,000	80,000	80,000
995.000 Interest	74,943	66,978	58,434	50,364	50,364	46,504	46,504
996.000 Paying Agent Fees	1,150	1,150	1,150	1,150	1,150	1,150	1,150
	216,093	218,128	219,584	126,514	126,514	127,654	127,654
<b>Total Expenditures</b>	<b>216,093</b>	<b>218,128</b>	<b>219,584</b>	<b>126,514</b>	<b>126,514</b>	<b>127,654</b>	<b>127,654</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 2006/07 Adopted Budget Analysis of Changes in Fund Balance

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

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	7,485	1,000,245	346,852	815,000	815,000	885,000	885,000
Expenditures	478,455	672,905	746,790	815,790	815,790	891,945	891,945
Excess of Revenues Over (Under) Expenses	(470,970)	327,340	(399,938)	(790)	(790)	(6,945)	(6,945)
Fund Balance - Beginning of Year	554,325	83,355	410,695	10,757	10,757	9,967	9,967
<b>Fund Balance - End of Year</b>	<b>83,355</b>	<b>410,695</b>	<b>10,757</b>	<b>9,967</b>	<b>9,967</b>	<b>3,022</b>	<b>3,022</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

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

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
664 Interest	7,485	245	9,753	0	0	0	0
699.495 Cont.-DDA TIF Bond Constr.	0	1,000,000	112,099	0	0	0	0
699.496 Cont.-DDA Project Fund	0	0	225,000	815,000	815,000	885,000	885,000
<b>Total Revenues</b>	<b>7,485</b>	<b>1,000,245</b>	<b>346,852</b>	<b>815,000</b>	<b>815,000</b>	<b>885,000</b>	<b>885,000</b>

**Expenditure Detail**

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

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Debt Service :</b>							
991.000 Principal	0	195,000	275,000	355,000	355,000	445,000	445,000
995.000 Interest	477,905	477,905	470,690	460,240	460,240	446,395	446,395
996.000 Paying Agent Fees	550	0	1,100	550	550	550	550
	<b>478,455</b>	<b>672,905</b>	<b>746,790</b>	<b>815,790</b>	<b>815,790</b>	<b>891,945</b>	<b>891,945</b>
<b>Total Expenditures</b>	<b>478,455</b>	<b>672,905</b>	<b>746,790</b>	<b>815,790</b>	<b>815,790</b>	<b>891,945</b>	<b>891,945</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 Redevelopment Authority Tax Increment Bonds, Series 2002, dated 3/27/02. These Bonds were issued to finance the City's share of parking facilities, infrastructure improvements and environmental-related expenses associated with the construction of the Consumers Energy headquarters to be located in the City's downtown area and pay the costs associated with the issuance of the Bonds.

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

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

### City of Jackson Fiscal Year 2006/07 Adopted Budget Analysis of Changes in Fund Balance

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

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	39,597	821,372	77,729	956,220	956,220	980,000	<b>980,000</b>
Expenditures	1,087,889	955,220	955,720	956,220	956,220	980,720	<b>980,720</b>
Excess of Revenues Over (Under) Expenses	(1,048,292)	(133,848)	(877,991)	0	0	(720)	<b>(720)</b>
Fund Balance - Beginning of Year	2,064,959	1,016,667	882,819	4,828	4,828	4,828	<b>4,828</b>
<b>Fund Balance - End of Year</b>	<b>1,016,667</b>	<b>882,819</b>	<b>4,828</b>	<b>4,828</b>	<b>4,828</b>	<b>4,108</b>	<b>4,108</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
664 Interest	39,597	6,267	5,742	0	0	0	0
699.494 Cont. - BRA Fund	0	0	10,000	956,220	956,220	980,000	980,000
699.498 Cont. - 2002 BRA TIF Bond Cor	0	815,105	61,987	0	0	0	0
<b>Total Revenues</b>	<b>39,597</b>	<b>821,372</b>	<b>77,729</b>	<b>956,220</b>	<b>956,220</b>	<b>980,000</b>	<b>980,000</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
<b>Debt Service :</b>							
991.000 Principal	0	0	0	0	0	25,000	25,000
995.000 Interest	1,087,889	955,220	955,220	955,220	955,220	955,220	955,220
996.000 Paying Agent Fees	0	0	500	1,000	1,000	500	500
	<b>1,087,889</b>	<b>955,220</b>	<b>955,720</b>	<b>956,220</b>	<b>956,220</b>	<b>980,720</b>	<b>980,720</b>
<b>Total Expenditures</b>	<b>1,087,889</b>	<b>955,220</b>	<b>955,720</b>	<b>956,220</b>	<b>956,220</b>	<b>980,720</b>	<b>980,720</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 2006/07 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 401 Capital Projects Fund***

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	950,474	349,458	230,479	323,000	584,625	448,000	<b>448,000</b>
Expenditures	947,770	349,458	202,598	323,000	612,499	448,000	<b>448,000</b>
Excess of Revenues Over (Under) Expenditures	2,704	0	27,881	0	(27,874)	0	0
Fund Balance - Beginning of Year	4,640	7,344	7,344	35,225	35,225	7,351	<b>7,351</b>
<b>Fund Balance - End of Year</b>	<b>7,344</b>	<b>7,344</b>	<b>35,225</b>	<b>35,225</b>	<b>7,351</b>	<b>7,351</b>	<b>7,351</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

***Fund 401 Capital Projects Fund***

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
664 Interest	2,704	0	7	0	0	0	0
675.021 Donations - Loomis Playground	102	0	0	0	6,858	0	0
675.023 Donations - Nixon Park/Pool	0	18,100	1,000	0	4,000	0	0
675.025 Donations - King Center Playgrd.	0	10,000	0	0	0	0	0
675.033 Donations - Regional Trail System	16,936	0	0	564	564	0	0
675.035 Donations - Nixon - Reed School	31,051	0	0	0	0	0	0
675.046 Donations - Youth Dev. Program	0	0	0	0	9,490	0	0
675.047 Donations - Wade Park	0	0	0	0	15,000	0	0
675.208 Donations - Sharp Park	0	0	10,000	0	0	0	0
685.276 Insurance - Woodland Cemetery	664,426	0	0	0	0	0	0
699.101 Cont.- General Fund	0	0	29,124	23,000	23,000	23,000	23,000
699.245 Cont.- Public Improvement Fund	73,004	168,189	188,689	224,436	258,706	290,000	290,000
699.286 Cont.- CDBG	162,251	153,169	1,659	65,000	257,007	135,000	135,000
699.296 Cont.- Recreation Activity Fund	0	0	0	10,000	10,000	0	0
<b>Total Revenues</b>	<b>950,474</b>	<b>349,458</b>	<b>230,479</b>	<b>323,000</b>	<b>584,625</b>	<b>448,000</b>	<b>448,000</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Capital Projects Fund**  
**Project Costs & Related Funding**

A/C #	Project Name	2005/06 Projected					2006/07 Proposed				
		Funding					Funding				
		Public Imp. Fund	CDBG	General Fund	Fund Bal./ Other/ Donations	Fiscal Year Costs	Public Imp. Fund	CDBG	General Fund	Fund Bal./ Other/ Donations	Fiscal Year Costs
976.001	Lions Park Improvements	10,266			10,000 (A)	20,266				0	
976.006	Nixon Park/Pool Improvements		70,016		4,000 (B)	74,016				0	
976.008	Sharp Park Pool/Maint. Bldg. Improvement	15,000				15,000				0	
976.019	Loomis Park Playground				6,858 (C)	6,858				0	
976.023	Sharp Park Landscaping/Entranceway	7,850				7,850				0	
976.033	Regional Trail System	64,436			564 (D)	65,000				0	
976.037	Sharp Park Playground Equip.	10,000				10,000				10,000	
976.046	Boos Center HVAC	637				637				0	
976.048	Boos Center Restroom Improvements	10,865				10,865				0	
976.049	King Center/Nixon Roof Improvements	2,189				2,189				0	
976.050	King Center Building Improvements	27,463	64,641			92,104				0	
976.052	George Wade Park Improvements	25,000			15,000 (E)	40,000				30,000	
976.053	Boos Center Parking Lot Imp.	65,000				130,000				0	
976.054	Public Arts Committee						23,000		23,000	23,000	
976.055	Parks-Youth Development Program									0	
976.056	Ganson/Bush Street Pocket Park							70,000		80,000	
976.057	Friendship Park Renovation									25,000	
976.058	Sharp Park Parking Improvements									30,000	
976.059	Sharp Park Mini-Golf Improvements									30,000	
976.060	Norm Creger Park Playgrd. Equip. Repl									60,000	
976.061	King Center Parking/Court Improvements							65,000		140,000	
976.276	Cemetery Roadway Improvements	20,000				20,000				20,000	
976.690	Forestry Tree Removal/Planting (HUD)		57,350			57,350				0	
<b>Totals</b>		<b>258,706</b>	<b>257,007</b>	<b>23,000</b>	<b>73,786</b>	<b>612,499</b>	<b>290,000</b>	<b>135,000</b>	<b>23,000</b>	<b>448,000</b>	

(A) Transfer from Recreation Activity Fund # 296  
(B) Carryover of Consumers Donation Balance not spent in FY 2005.  
(C) Donations Carryover of \$ 6,858.06 from FY 2004  
(D) Donations Carryover of \$ 563.99 from FY 2004  
(E) \$ 15,000 From Foote Hospital.  
(F) Carryover of fund balance from FY 2005 of \$ 27,874.07.

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Capital Outlay:</b>							
974.020 CBD Street Tree Plantings	10,655	0	0	0	0	0	0
976.001 Lions Park Improvements	0	0	0	35,000	20,266	0	0
976.006 Nixon Park/Pool Improvements	7,292	26,143	1,000	0	74,016	0	0
976.008 Sharp Park Pool/Maint.Bldg.Imp.	0	0	0	15,000	15,000	0	0
976.019 Loomis Park Playground	102	0	0	0	6,858	0	0
976.023 Sharp Park Landscaping	0	0	63,721	0	7,850	0	0
976.025 Downtown Event Sound System	0	3,000	0	0	0	0	0
976.032 King Ctr. Comm. Playground	0	147,726	0	0	0	0	0
976.033 Regional Trail System	16,936	0	0	65,000	65,000	0	0
976.035 Nixon Park - Reed School	55,448	0	0	0	0	0	0
976.037 Sharp Park Playground Equip.	0	9,714	10,000	10,000	10,000	10,000	10,000
976.040 King Center Outdoor Imp.	102,251	39,102	0	0	0	0	0
976.041 Nixon Parking Improvements	60,000	0	0	0	0	0	0
976.043 Leakes Park Improvements	0	15,911	5,636	0	0	0	0
976.044 Loomis Park Court Imp.	0	0	56,576	0	0	0	0
976.045 Bucky Harris Park Fountain	0	6,608	3,203	0	0	0	0
976.046 Boos Center HVAC	0	97,042	7,924	0	637	0	0
976.048 Boos Center Restroom Imp.	0	0	0	0	10,865	0	0
976.049 King Center/Nixon Roof Imp.	0	0	14,651	0	2,189	0	0
976.050 King Center Building Imp.	0	0	1,659	0	92,104	0	0
976.051 Sharp Park Court Improvements	0	0	17,018	0	0	0	0
976.052 George Wade Park Improvements	0	0	0	25,000	40,000	30,000	30,000
976.053 Boos Center Parking Lot Imp.	0	0	0	130,000	130,000	0	0
976.054 Public Arts Committee	0	0	1,250	23,000	50,874	23,000	23,000
976.055 Parks - Youth Dev. Program	0	0	0	0	9,490	0	0
976.056 Ganson/Bush Street Pocket Park	0	0	0	0	0	80,000	80,000
976.057 Friendship Park Renovation	0	0	0	0	0	25,000	25,000
976.058 Sharp Park Parking Imp.	0	0	0	0	0	30,000	30,000
976.059 Sharp Park Mini-Golf Imp.	0	0	0	0	0	30,000	30,000
976.060 Norm Creger Park Plygrd/Equip.	0	0	0	0	0	60,000	60,000
976.061 King Center Parking/Court Imp.	0	0	0	0	0	140,000	140,000
976.276 Cemetery Roadway Imp.	0	0	0	20,000	20,000	20,000	20,000
976.690 Forestry Tree Removal/Planting	0	0	0	0	57,350	0	0
980.276 Cemetery Building/Contents	695,086	4,212	19,960	0	0	0	0
<b>Total Expenditures</b>	<b>947,770</b>	<b>349,458</b>	<b>202,598</b>	<b>323,000</b>	<b>612,499</b>	<b>448,000</b>	<b>448,000</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 2006/07 Adopted Budget Analysis of Changes in Fund Balance

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

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	1,033,460	1,612,341	1,723,168	2,315,000	2,325,000	1,820,000	<b>1,820,000</b>
Expenditures:	1,974,665	1,342,186	1,622,766	2,135,972	2,720,615	1,424,801	<b>1,424,801</b>
Excess of Revenues Over (Under) Expenditures	(941,205)	270,155	100,402	179,028	(395,615)	395,199	<b>395,199</b>
Fund Balance - Beginning of Year	1,923,363	982,158	1,252,313	1,352,715	1,352,715	957,100	<b>957,100</b>
<b>Fund Balance - End of Year</b>	<b>982,158</b>	<b>1,252,313</b>	<b>1,352,715</b>	<b>1,531,743</b>	<b>957,100</b>	<b>1,352,299</b>	<b>1,352,299</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
664 Interest	33,460	12,341	23,168	15,000	25,000	20,000	<b>20,000</b>
699.591 Cont.-Water Fund	1,000,000	1,600,000	1,700,000	2,300,000	2,300,000	1,800,000	<b>1,800,000</b>
<b>Total Revenues</b>	<b>1,033,460</b>	<b>1,612,341</b>	<b>1,723,168</b>	<b>2,315,000</b>	<b>2,325,000</b>	<b>1,820,000</b>	<b>1,820,000</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	65,425	68,920	77,790	66,386	88,434	56,304	<b>56,304</b>
707 Wages-Temporary	785	718	363	0	1,351	0	<b>0</b>
709 Overtime	6,062	1,962	8,340	16,310	6,786	13,396	<b>13,396</b>
715 Employers FICA	5,487	5,354	6,255	6,326	7,388	5,332	<b>5,332</b>
719 Health Insurance	6,450	7,142	9,373	11,126	15,639	10,295	<b>10,295</b>
722 Pension-General	1,789	1,723	2,894	3,721	4,285	3,833	<b>3,833</b>
724 Unemployment	221	287	330	303	44	354	<b>354</b>
724.001 Workers Compensation	1,425	730	1,079	889	2,053	739	<b>739</b>
725 Other Fringe Benefits	1,355	1,571	2,271	1,168	1,786	1,088	<b>1,088</b>
	<b>88,999</b>	<b>88,407</b>	<b>108,695</b>	<b>106,229</b>	<b>127,766</b>	<b>91,341</b>	<b>91,341</b>
<b>Material and Supplies:</b>							
782 Materials	2,448	8,080	1,050	0	150	0	<b>0</b>
	<b>2,448</b>	<b>8,080</b>	<b>1,050</b>	<b>0</b>	<b>150</b>	<b>0</b>	<b>0</b>
<b>Contractual and Other:</b>							
818 Contractual Services	1,129,884	670,234	985,420	893,749	1,633,215	407,869	<b>407,869</b>
943 Equipment Rental - MP	1,581	1,213	1,156	0	1,328	0	<b>0</b>
966 PW Overhead	986	589	570	0	225	0	<b>0</b>
967 ENG Overhead	52,338	52,101	57,314	62,022	66,654	48,790	<b>48,790</b>
	<b>1,184,789</b>	<b>724,137</b>	<b>1,044,460</b>	<b>955,771</b>	<b>1,701,422</b>	<b>456,659</b>	<b>456,659</b>
<b>New Water Main Construction</b>	<b>1,276,236</b>	<b>820,624</b>	<b>1,154,205</b>	<b>1,062,000</b>	<b>1,829,338</b>	<b>548,000</b>	<b>548,000</b>

**WORK PROJECT DETAIL**

**Work Project Titles:**

Bates: Leroy to Blakely	299,133	-	-
East Ave.: Homewild to Argyle	337,660	-	-
Ellery: Ganson to Porter	-	-	-
Fourth: Griswold to Morrell	277,116	-	-
Ganson: Cooper to Milwaukee	39,174	-	-
Ganson: Brown to Wisner	14,069	-	-
Grand River Crossing - Losey	-	-	-
Washington: First to Francis	498,000	-	-
Waterloo: Michigan to Homewild	5,311	-	-
North: Brown to West	15,875	-	-
Elm: Ganson to North	8,000	136,000	<b>136,000</b>
Loomis: Ganson to Leroy	114,000	-	-
Seymour: Michigan to Ganson	202,000	-	-
Hibbard: RR to North	-	17,000	<b>17,000</b>
Whitney: North to Porter	-	29,000	<b>29,000</b>
Misc. Water Projects	16,000	16,000	<b>16,000</b>
Douglas: Third to Woodbridge	-	171,000	<b>171,000</b>
Norfolk: Wisner to Bowen	3,000	46,000	<b>46,000</b>
Dwight: Michigan to North End (Design)	-	21,000	<b>21,000</b>
Grinnell: Norfolk to North End (Design)	-	16,000	<b>16,000</b>
Wildwood: West to Edward	-	96,000	<b>96,000</b>
	<b>1,829,338</b>	<b>548,000</b>	<b>548,000</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Capital Outlay:</b>							
972 Water Mains	-2,000	0	57,754	81,999	77,006	37,555	37,555
976 Building Additions	176,100	214,805	193,261	401,124	296,162	250,270	250,270
982 Machinery & Equipment	92,200	144,755	19,604	135,500	139,414	53,300	53,300
982.001 Meters	86,079	50,937	80,568	113,850	111,750	96,100	96,100
982.002 Wellfield	58,452	12,453	29,970	64,300	64,300	70,300	70,300
982.003 Pumping Station	102,797	0	0	0	0	40,000	40,000
982.004 Storage Tanks	5,604	12,800	0	1,000	0	7,000	7,000
982.005 Engineering	79,700	61,981	22,578	74,083	63,950	84,000	84,000
982.006 Treatment Plant	5,725	4,501	5,193	19,000	9,978	13,600	13,600
983 Office Equipment	26,453	19,330	10,514	15,986	26,827	21,386	21,386
984.003 GIS Projects	0	0	31,175	69,130	43,990	60,290	60,290
985 Vehicles	67,319	0	17,944	98,000	57,900	143,000	143,000
	<b>698,429</b>	<b>521,562</b>	<b>468,561</b>	<b>1,073,972</b>	<b>891,277</b>	<b>876,801</b>	<b>876,801</b>
<b>Total Capital Assets-Other</b>	<b>698,429</b>	<b>521,562</b>	<b>468,561</b>	<b>1,073,972</b>	<b>891,277</b>	<b>876,801</b>	<b>876,801</b>
<b>Total Expenses</b>	<b>1,974,665</b>	<b>1,342,186</b>	<b>1,622,766</b>	<b>2,135,972</b>	<b>2,720,615</b>	<b>1,424,801</b>	<b>1,424,801</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 2006/07 Adopted Budget Analysis of Changes in Fund Balance

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

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	386,373	374,407	392,347	439,074	430,874	477,102	477,102
Expenditures	386,373	374,400	392,430	439,073	430,798	477,102	477,102
Excess of Revenues Over (Under) Expenditures	0	7	(83)	1	76	0	0
Fund Balance - Beginning of Year	0	0	7	(76)	(76)	0	0
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>7</b>	<b>(76)</b>	<b>(75)</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
664 Interest	0	7	87	0	76	0	0
698 Miscellaneous	0	0	109	0	0	0	0
699.590 Cont.-Sewer Fund	386,373	374,400	392,151	439,074	430,798	477,102	477,102
<b>Total Revenues</b>	<b>386,373</b>	<b>374,407</b>	<b>392,347</b>	<b>439,074</b>	<b>430,874</b>	<b>477,102</b>	<b>477,102</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	78,623	75,519	83,963	95,629	95,629	96,000	<b>96,000</b>
707 Wages-Temporary	8,440	4,587	2,549	5,631	5,631	5,000	<b>5,000</b>
709 Overtime	6,090	5,168	4,483	6,000	6,000	6,000	<b>6,000</b>
715 Employers FICA	6,960	6,288	6,836	8,205	8,205	8,186	<b>8,186</b>
719 Health Insurance	18,582	18,563	25,061	27,283	28,469	28,579	<b>28,579</b>
722 Pension-General	2,083	1,966	3,065	4,573	4,573	5,610	<b>5,610</b>
724 Unemployment	489	348	217	468	468	642	<b>642</b>
724.001 Workers Compensation	4,528	2,047	2,284	2,507	2,507	2,600	<b>2,600</b>
725 Other Fringe Benefits	1,596	1,394	1,477	2,107	2,107	2,141	<b>2,141</b>
	<b>127,391</b>	<b>115,880</b>	<b>129,935</b>	<b>152,403</b>	<b>153,589</b>	<b>154,758</b>	<b>154,758</b>
<b>Material and Supplies:</b>							
740 Operating Supplies	229	0	0	0	0	0	<b>0</b>
782 Materials	28,374	26,486	27,757	36,973	36,973	38,177	<b>38,177</b>
	<b>28,603</b>	<b>26,486</b>	<b>27,757</b>	<b>36,973</b>	<b>36,973</b>	<b>38,177</b>	<b>38,177</b>
<b>Contractual and Other:</b>							
818 Contractual Services	8,838	30,366	1,000	7,000	7,000	39,180	<b>39,180</b>
853 Telephone	388	417	592	710	710	737	<b>737</b>
914 Insurance	0	0	13,800	14,214	13,800	14,076	<b>14,076</b>
943 Equipment Rental - MP	153,022	141,049	163,095	151,551	151,551	158,774	<b>158,774</b>
960 Education & Training	405	0	0	0	0	0	<b>0</b>
966 PW Overhead	67,426	59,880	55,893	76,222	66,059	71,400	<b>71,400</b>
967 ENG Overhead	300	322	358	0	1,116	0	<b>0</b>
	<b>230,379</b>	<b>232,034</b>	<b>234,738</b>	<b>249,697</b>	<b>240,236</b>	<b>284,167</b>	<b>284,167</b>
<b>Sewer Maintenance</b>	<b>386,373</b>	<b>374,400</b>	<b>392,430</b>	<b>439,073</b>	<b>430,798</b>	<b>477,102</b>	<b>477,102</b>

**WORK PROJECT DETAIL**

**Work Project Titles:**

283 Homewild Sewer Separation	0	0	0	0	474	0	<b>0</b>
284 1512 Teneyck Sewer Separation	0	0	0	0	6,338	0	<b>0</b>
290 Repair By DPW	60,832	69,692	60,070	78,955	78,955	79,000	<b>79,000</b>
291 Repair By Contractor	4,666	26,821	0	6,000	6,000	6,180	<b>6,180</b>
292 Clean And Flush	173,303	142,675	155,238	150,566	150,566	156,095	<b>156,095</b>
293 Stake And Locate	40,595	17,715	23,755	43,291	43,291	44,590	<b>44,590</b>
294 Manhole Work	52,291	54,458	63,654	44,385	43,385	44,717	<b>44,717</b>
297 Sundry Maintenance	4,472	1,223	1,175	0	0	0	<b>0</b>
299 Heavy Sewer Cleaning	20,803	23,809	31,106	39,893	38,451	40,060	<b>40,060</b>
300 Sewer Maint.-Sewer Separation	959	879	1,289	9,355	2,543	9,636	<b>9,636</b>
301 Sewer Televising	28,452	29,515	40,100	41,995	41,995	45,748	<b>45,748</b>
303 Unreimbursable Sewer Backup	0	3,407	13,825	14,214	13,800	14,076	<b>14,076</b>
297G Sewer Maint.-GIS	0	4,206	2,218	10,419	5,000	8,000	<b>8,000</b>
GEO DataBase	0	0	0	0	0	29,000	<b>29,000</b>
	<b>386,373</b>	<b>374,400</b>	<b>392,430</b>	<b>439,073</b>	<b>430,798</b>	<b>477,102</b>	<b>477,102</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 2006/07 Adopted Budget Analysis of Changes in Fund Balance

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

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	612,795	609,191	624,439	663,000	670,000	671,000	<b>671,000</b>
Expenditures	861,545	259,842	366,629	879,400	864,571	654,400	<b>654,400</b>
Excess of Revenues Over (Under) Expenditures	(248,750)	349,349	257,810	(216,400)	(194,571)	16,600	<b>16,600</b>
Fund Balance - Beginning of Year	793,338	544,588	893,937	1,151,747	1,151,747	957,176	<b>957,176</b>
<b>Fund Balance - End of Year</b>	<b>544,588</b>	<b>893,937</b>	<b>1,151,747</b>	<b>935,347</b>	<b>957,176</b>	<b>973,776</b>	<b>973,776</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

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

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
664 Interest	12,795	9,191	17,990	15,000	22,000	23,000	<b>23,000</b>
698 Miscellaneous	0	0	6,449	0	0	0	<b>0</b>
699.590 Cont.- Sewer Fund	600,000	600,000	600,000	648,000	648,000	648,000	<b>648,000</b>
699.895 Cont.-Special Assessment Fd.	0	0	0	0	0	0	<b>0</b>
<b>Total Revenues</b>	<b>612,795</b>	<b>609,191</b>	<b>624,439</b>	<b>663,000</b>	<b>670,000</b>	<b>671,000</b>	<b>671,000</b>

**Expenditure Detail**

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

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	64,512	69,163	55,232	60,904	69,428	54,080	<b>54,080</b>
707 Wages-Temporary	5,404	5,982	4,377	7,056	854	7,056	<b>7,056</b>
709 Overtime	971	111	1,677	4,121	3,483	3,104	<b>3,104</b>
715 Employers FICA	5,246	5,546	4,767	5,514	5,643	4,914	<b>4,914</b>
719 Health Insurance	9,037	10,859	7,959	10,208	12,278	9,888	<b>9,888</b>
722 Pension-General	1,598	1,658	2,046	2,926	3,281	3,145	<b>3,145</b>
724 Unemployment	262	215	218	239	34	290	<b>290</b>
724.001 Workers Compensation	1,964	1,119	818	816	1,611	710	<b>710</b>
725 Other Fringe Benefits	1,390	1,726	1,280	1,070	1,403	1,047	<b>1,047</b>
	<b>90,384</b>	<b>96,379</b>	<b>78,374</b>	<b>92,854</b>	<b>98,015</b>	<b>84,234</b>	<b>84,234</b>
<b>Material and Supplies:</b>							
782 Materials	6,261	7,441	18,046	0	250	0	<b>0</b>
	<b>6,261</b>	<b>7,441</b>	<b>18,046</b>	<b>0</b>	<b>250</b>	<b>0</b>	<b>0</b>
<b>Contractual and Other:</b>							
818 Contractual Services	661,979	71,079	212,797	737,777	698,686	530,137	<b>530,137</b>
943 Equipment Rental - MP	49,015	32,283	16,309	0	12,543	0	<b>0</b>
966 PW Overhead	17,280	13,747	5,641	0	4,039	0	<b>0</b>
967 ENG Overhead	36,626	38,913	35,462	48,769	51,038	40,029	<b>40,029</b>
	<b>764,900</b>	<b>156,022</b>	<b>270,209</b>	<b>786,546</b>	<b>766,306</b>	<b>570,166</b>	<b>570,166</b>
<b>New Sewer Construction</b>	<b>861,545</b>	<b>259,842</b>	<b>366,629</b>	<b>879,400</b>	<b>864,571</b>	<b>654,400</b>	<b>654,400</b>

*(See Work Project Details Next Page)*

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

<u>Account Description</u>	<u>2005/06</u> <u>Projected</u>	<u>2006/07</u> <u>Manager</u> <u>Proposed</u>	<u>2006/07</u> <u>Council</u> <u>Adopted</u>
<b><u>WORK PROJECT DETAIL</u></b>			
<b>Work Project Titles:</b>			
Bates: Leroy to Blakely	15,837	-	-
Biddle: East of Francis	21,909	-	-
Blackstone: Ganson to Montgomery	9,000	124,000	124,000
East Ave.: Homewild to Argyle	16,074	-	-
Elm: Homewild to North	2,000	26,000	26,000
Fourth: Griswold to Morrell	490,165	-	-
Ganson: Brown to Wisner	6,730	-	-
High: Fourth to Francis	16,287	-	-
Lift Station Engineering	4,000	10,000	10,000
Michigan: West to First	4,000	194,000	194,000
Misc. Sanitary Sewer Construction	10,320	44,000	44,000
Monroe: Blackstone to Myrtle	135,000	-	-
Myrtle to WWTP Force Main (Engr)	97	20,000	20,000
Sewer Flow Monitor - Permanent Install	5,152	96,000	96,000
Sewer Mapping & GIS	45,000	15,000	15,000
Sewer Needs & Permits	15,000	15,000	15,000
Sewer Separations - Const.	18,000	23,000	23,000
Sewer Separations - Engineering	10,000	10,000	10,000
Sewer Televising	30,000	30,000	30,000
Smoke Testing	10,000	12,000	12,000
Bowen: Franklin to Michigan (Engr)	-	5,000	5,000
Wildwood: West to Steward	-	30,400	30,400
	<b>864,571</b>	<b>654,400</b>	<b>654,400</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 2006/07 Adopted Budget Analysis of Changes in Fund Balance

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

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	431,991	418,496	443,131	484,800	502,800	507,800	507,800
Expenditures	293,027	29,942	53,868	2,445,000	305,000	2,860,000	2,860,000
Excess of Revenues Over (Under) Expenditures	138,964	388,554	389,263	(1,960,200)	197,800	(2,352,200)	(2,352,200)
Fund Balance - Beginning of Year	2,290,246	2,429,210	2,817,764	3,207,027	3,207,027	3,404,827	3,404,827
<b>Fund Balance - End of Year</b>	<b>2,429,210</b>	<b>2,817,764</b>	<b>3,207,027</b>	<b>1,246,827</b>	<b>3,404,827</b>	<b>1,052,627</b>	<b>1,052,627</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

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

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
664 Interest	45,133	31,638	56,273	62,000	80,000	85,000	<b>85,000</b>
699.590 Cont.-Sewer Fund	386,858	386,858	386,858	422,800	422,800	422,800	<b>422,800</b>
<b>Total Revenues</b>	<b>431,991</b>	<b>418,496</b>	<b>443,131</b>	<b>484,800</b>	<b>502,800</b>	<b>507,800</b>	<b>507,800</b>

**Expenditure Detail**

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

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
<b>Contractual And Other:</b>							
956.001 Contingency	0	0	0	0	0	0	<b>0</b>
	0	0	0	0	0	0	<b>0</b>
<b>Capital Outlay:</b>							
976 Building Additions	0	0	0	0	0	0	<b>0</b>
982 Machinery & Equipment	225,481	16,617	30,113	45,000	45,000	50,000	<b>50,000</b>
982.001 Meters	8,837	0	8,577	15,000	65,000	15,000	<b>15,000</b>
982.003 Pumping Station	4,720	0	4,478	25,000	25,000	25,000	<b>25,000</b>
982.006 Treatment Plant	40,817	13,325	10,700	2,300,000	110,000	2,540,000	<b>2,540,000</b>
985 Vehicles	13,172	0	0	60,000	60,000	230,000	<b>230,000</b>
	293,027	29,942	53,868	2,445,000	305,000	2,860,000	<b>2,860,000</b>
<b>Total Expenditures</b>	<b>293,027</b>	<b>29,942</b>	<b>53,868</b>	<b>2,445,000</b>	<b>305,000</b>	<b>2,860,000</b>	<b>2,860,000</b>

## (424) 2003 Michigan Transportation Fund Bond Construction Fund

**PURPOSE** - This Fund is used to account for the receipt and expenditure of proceeds from the \$ 995,000 2003 Michigan Transportation Fund Bonds anticipated to be sold in the spring of 2003.

**CHARACTER** - The proceeds from the Bonds, exclusive of accrued interest and discount, if any, are to be transferred to the Major Street Fund and Local Street Fund to pay for specific street construction projects.

**AUTHORITY** - This fund will be required by the Bond Authorizing Resolution to be adopted prior to the sale of the Bonds and will be authorized by adoption of the fiscal year 2002/03 Budget

### City of Jackson Fiscal Year 2006/07 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 424 2003 Michigan Transportation Fund Bond Construction Fund***

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	1,872,514	15,076	4,810	0	0	0	0
Expenditures	1,156,029	471,350	265,021	0	0	0	0
Excess of Revenues Over (Under) Expenditures	716,485	(456,274)	(260,211)	0	0	0	0
Fund Balance - Beginning of Year	0	716,485	260,211	0	0	0	0
<b>Fund Balance - End of Year</b>	<b>716,485</b>	<b>260,211</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

***Fund 424 2003 Michigan Transportation Fund Bond Construction Fund***

Account Description	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
539.027 State Grant-Salt Storage Bldg.	119,282	7,624	0	0	0	0	0
664 Interest	3,232	7,452	4,810	0	0	0	0
696 Bond Proceeds	1,750,000	0	0	0	0	0	0
<b>Total Revenues</b>	<b>1,872,514</b>	<b>15,076</b>	<b>4,810</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

***Fund 424 2003 Michigan Transportation Fund Bond Construction Fund***  
***Dept 451 Street Construction***

Account Description	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Contractual And Other:</b>							
818 Cont. Service - Bonds	31,543	0	0	0	0	0	0
999.202 Contribution - Major Street Fund	364,380	351,338	230,044	0	0	0	0
999.203 Contribution - Local Street Fund	6,733	77,881	34,977	0	0	0	0
	402,656	429,219	265,021	0	0	0	0
<b>Capital Outlay:</b>							
976.036 Salt Building	753,373	42,131	0	0	0	0	0
	753,373	42,131	0	0	0	0	0
<b>Total Expenditures</b>	<b>1,156,029</b>	<b>471,350</b>	<b>265,021</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## (465) City Hall Construction Fund

**PURPOSE** - This Fund is used to account for the receipt and expenditure 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 will be used to finance the cost of restoring, renovating, equipping and furnishing the existing City Hall building, as well as pay the cost of issuance associated with the Bonds.

**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 2006/07 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 465 City Hall Construction Fund***

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	0	9,813,579	98,184	0	45,442	0	0
Expenditures	0	1,424,448	7,409,109	0	1,123,648	0	0
Excess of Revenues Over (Under) Expenditures	0	8,389,131	(7,310,925)	0	(1,078,206)	0	0
Fund Balance - Beginning of Year	0	0	8,389,131	1,078,206	1,078,206	0	0
<b>Fund Balance - End of Year</b>	<b>0</b>	<b>8,389,131</b>	<b>1,078,206</b>	<b>1,078,206</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

***Fund 465 City Hall Construction Fund***

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
582 Contribution from County	0	0	0	0	23,442	0	0
664 Interest	0	71,908	98,184	0	22,000	0	0
696 Bond Proceeds	0	9,741,671	0	0	0	0	0
<b>Total Revenues</b>	<b>0</b>	<b>9,813,579</b>	<b>98,184</b>	<b>0</b>	<b>45,442</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

***Fund 465 City Hall Bond Construction Fund***

***Dept 265 City Hall & Grounds***

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Contractual And Other:</b>							
818 Cont. Service - Bonds	0	78,568	0	0	0	0	0
956.001 Contingency	0	0	0	0	0	0	0
	0	78,568	0	0	0	0	0
<b>Capital Outlay:</b>							
976.011 City Hall Improvements	0	1,345,880	7,409,109	0	1,123,648	0	0
	0	1,345,880	7,409,109	0	1,123,648	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>1,424,448</b>	<b>7,409,109</b>	<b>0</b>	<b>1,123,648</b>	<b>0</b>	<b>0</b>

## (493) 2000 WWTP Construction Fund

**PURPOSE** - This Fund is used to account for the receipt and expenditure of proceeds from an \$995,000 2000 Sanitary Sewage Disposal System Revenue Bond issue dated October, 2000.

**CHARACTER** - The proceeds from the Bonds, together with existing funds of approximately \$ 1.5 million, are to be used to pay for various City WWTP improvements.

**AUTHORITY** - Bond Authorizing Ordinance # 441 adopted April 20, 1999.

### City of Jackson Fiscal Year 2006/07 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 493 2000 WWTP Construction Fund***

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	1,448	0	0	0	0	0	0
Expenditures	175,251	0	0	0	0	0	0
Excess of Revenues Over (Under) Expenditures	(173,803)	0	0	0	0	0	0
Fund Balance - Beginning of Year	173,803	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>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

***Fund 493 2000 WWTP Construction Fund***

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
664 Interest	1,448	0	0	0	0	0	0
699.590 Contrib. - Sewer Fund	0	0	0	0	0	0	0
<b>Total Revenues</b>	<b>1,448</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

***Fund 493 2000 WWTP Construction Fund***  
***Dept 490 WWTP Construction***

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Contractual And Other :</b>							
818 Cont. Service - Bonds	0	0	0	0	0	0	0
826 Legal Fees	0	0	0	0	0	0	0
900 Printing & Publishing	0	0	0	0	0	0	0
956.001 Contingency	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
<b>Capital Outlay:</b>							
974.001 WWTP Improvements	175,251	0	0	0	0	0	0
	175,251	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>175,251</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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 2006/07 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 494 Brownfield Redevelopment Authority Fund***

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	203,955	1,174,884	1,353,161	1,327,848	1,389,046	1,324,842	1,324,842
Expenditures	14,661	376,964	310,218	1,208,868	1,213,253	1,178,716	1,178,716
Excess of Revenues Over (Under) Expenditures	189,294	797,920	1,042,943	118,980	175,793	146,126	146,126
Fund Balance - Beginning of Year	8,053	197,347	995,267	2,038,210	2,038,210	2,214,003	2,214,003
<b>Fund Balance - End of Year</b>	<b>197,347</b>	<b>995,267</b>	<b>2,038,210</b>	<b>2,157,190</b>	<b>2,214,003</b>	<b>2,360,129</b>	<b>2,360,129</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

***Fund 494 Brownfield Redevelopment Authority Fund***

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
403.001 Curr. Prop. Taxes-Wolverine	61,440	115,742	79,767	52,674	88,513	0	0
403.002 Curr. Prop. Taxes-Miller Truck.	8,486	9,093	0	0	0	0	0
403.003 Curr. Prop. Taxes-Micromatic	31	0	3,278	3,375	3,586	3,800	3,800
403.004 Curr. Prop. Taxes-Consumers	119,689	845,825	1,063,298	1,070,000	1,074,376	1,080,000	1,080,000
403.005 Curr. Prop. Taxes-JGW	13,868	15,039	15,543	16,000	15,595	16,500	16,500
403.006 Curr. Prop. Taxes-Home Depot	0	185,632	173,067	175,799	171,976	165,000	165,000
403.007 Curr. Prop. Taxes-Heat Control.	0	0	0	0	0	19,542	19,542
626 Charges for Services (Home Depot)	0	0	0	0	0	0	0
664 Interest	441	3,553	18,208	10,000	35,000	40,000	40,000
<b>Total Revenues</b>	<b>203,955</b>	<b>1,174,884</b>	<b>1,353,161</b>	<b>1,327,848</b>	<b>1,389,046</b>	<b>1,324,842</b>	<b>1,324,842</b>

**Expenditure Detail**

***Fund 494 Brownfield Redevelopment Authority Fund***  
***Dept 745 Brownfield Redevelopment Projects***

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
<b>Contractual And Other :</b>							
818.026 BRA Plan - Wolverine Tech.	0	177,182	107,138	52,674	61,143	0	0
818.027 BRA Plan - Miller Trucking	0	0	0	0	0	0	0
818.030 BRA Plan - Micromatic	0	0	3,278	3,375	3,586	3,800	3,800
818.031 BRA Plan - Jack. Glass Works	12,689	13,838	14,310	14,800	14,328	15,197	15,197
818.032 BRA Plan - Home Depot	0	185,632	173,067	175,799	171,976	165,000	165,000
818.048 BRA Plan - Heat Controller	0	0	0	0	0	8,719	8,719
956.000 Administration	1,972	312	2,425	6,000	6,000	6,000	6,000
999.398 Contrib.-2002 BRA TIF D/S Fund	0	0	10,000	956,220	956,220	980,000	980,000
	<b>14,661</b>	<b>376,964</b>	<b>310,218</b>	<b>1,208,868</b>	<b>1,213,253</b>	<b>1,178,716</b>	<b>1,178,716</b>
<b>Total Expenditures</b>	<b>14,661</b>	<b>376,964</b>	<b>310,218</b>	<b>1,208,868</b>	<b>1,213,253</b>	<b>1,178,716</b>	<b>1,178,716</b>

## (495) 2001 DDA TIF Bond Construction Fund

**PURPOSE** - This Fund is used to account for the receipt and expenditure of the 2001 DDA TIF Bonds dated 3/27/01. The 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 bond proceeds, together with project related grants and loans, will be used to pay for Project expenditures as incurred. Certain project costs related to the construction of two on-site parking decks as well as environmental-related expenditures will be financed with a Brownfield Redevelopment Authority Bond to be issued in late 2001/early 2002.

**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. Expenditures related to this Project incurred prior to these dates are authorized by a Reimbursement Resolution adopted by the City Council on February 29, 2000.

### City of Jackson Fiscal Year 2006/07 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 495 2001 DDA TIF Bond Construction Fund***

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	407,996	35,791	0	0	0	0	0
Expenditures	4,995,876	1,649,512	147,977	0	0	0	0
Excess of Revenues Over (Under) Expenditures	(4,587,880)	(1,613,721)	(147,977)	0	0	0	0
Fund Balance - Beginning of Year	6,349,578	1,761,698	147,977	0	0	0	0
<b>Fund Balance - End of Year</b>	<b>1,761,698</b>	<b>147,977</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

**Fund 495 2001 DDA TIF Bond Construction Fund**

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
539.025 State Grant-DNR (GRTrail)	27,115	0	0	0	0	0	0
539.031 State Grant-Amphitheater	16,600	13,000	0	0	0	0	0
664 Interest	80,192	13,041	0	0	0	0	0
668 Rents and Royalties	0	9,750	0	0	0	0	0
699.286 Cont. CDBG	284,089	0	0	0	0	0	0
<b>Total Revenues</b>	<b>407,996</b>	<b>35,791</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

**Fund 495 2001 DDA TIF Bond Construction Fund**  
**Dept 741 Tax Increment Finance Construction**

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Contractual And Other :</b>							
818.000 Contractual Service -Bonds	0	0	0	0	0	0	0
956.000 Administration	778	0	0	0	0	0	0
956.001 Contingency	0	0	0	0	0	0	0
	778	0	0	0	0	0	0
<b>Capital Outlay:</b>							
973.400 Land Acq. - Bldg. Site	902,177	0	0	0	0	0	0
973.401 Land Acq. - Other	2,778,130	306,954	3,771	0	0	0	0
974.401 Land Imp. - Site Prep.	306,837	28,401	0	0	0	0	0
974.403 Land Imp. - Environmental	0	0	0	0	0	0	0
974.405 Land Imp. - Streets/Streetscape	977,954	254,157	32,107	0	0	0	0
999.202 Contrib.-Major St. Fd. (St.scape)	0	60,000	0	0	0	0	0
999.285 Contrib.-DDA (Facade Loan)	30,000	0	0	0	0	0	0
999.395 Contrib.-DDA TIF D/S Fund	0	1,000,000	112,099	0	0	0	0
	4,995,098	1,649,512	147,977	0	0	0	0
<b>Total Expenditures</b>	<b>4,995,876</b>	<b>1,649,512</b>	<b>147,977</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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 2006/07 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 496 Downtown Development Authority Project Fund***

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	255,227	852,766	893,562	849,000	895,000	899,000	<b>899,000</b>
Expenditures	27,595	112,285	511,784	1,088,717	1,088,717	1,159,460	<b>1,159,460</b>
Excess of Revenues Over (Under) Expenditures	227,632	740,481	381,778	(239,717)	(193,717)	(260,460)	<b>(260,460)</b>
Fund Balance - Beginning of Year	224,445	452,077	1,192,558	1,574,336	1,574,336	1,380,619	<b>1,380,619</b>
<b>Fund Balance - End of Year</b>	<b>452,077</b>	<b>1,192,558</b>	<b>1,574,336</b>	<b>1,334,619</b>	<b>1,380,619</b>	<b>1,120,159</b>	<b>1,120,159</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

***Fund 496 Downtown Development Authority Project Fund***

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
403 Current Property Taxes	250,603	847,306	869,006	825,000	851,000	850,000	<b>850,000</b>
664 Interest	4,624	5,460	15,556	15,000	35,000	40,000	<b>40,000</b>
668 Rents - Hayes Hotel	0	0	9,000	9,000	9,000	9,000	<b>9,000</b>
<b>Total Revenues</b>	<b>255,227</b>	<b>852,766</b>	<b>893,562</b>	<b>849,000</b>	<b>895,000</b>	<b>899,000</b>	<b>899,000</b>

**Expenditure Detail**

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

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Contractual And Other :</b>							
931.002 Bldg. Maint. - Hayes Hotel	0	0	113,562	100,000	100,000	100,000	<b>100,000</b>
956.001 Contingency	0	0	0	0	0	0	<b>0</b>
963.496 Misc. CE Project Expenses	0	0	230	0	0	0	<b>0</b>
999.323 Cont.-MULA Loan D/S Fd.	0	84,000	144,000	144,000	144,000	144,000	<b>144,000</b>
999.395 Cont.-2001 DDA TIF D/S Fd.	0	0	225,000	815,000	815,000	885,000	<b>885,000</b>
999.585 Cont.-Auto Parking Fund	27,595	28,285	28,992	29,717	29,717	30,460	<b>30,460</b>
	<b>27,595</b>	<b>112,285</b>	<b>511,784</b>	<b>1,088,717</b>	<b>1,088,717</b>	<b>1,159,460</b>	<b>1,159,460</b>
<b>Total Expenditures</b>	<b>27,595</b>	<b>112,285</b>	<b>511,784</b>	<b>1,088,717</b>	<b>1,088,717</b>	<b>1,159,460</b>	<b>1,159,460</b>

## (498) 2002 BRA TIF Bond Construction Fund

**PURPOSE** - This Fund is used to account for the receipt and expenditure of the 2002 BRA TIF Bonds dated 3/27/02. The Bonds were issued to finance the City's share of parking, 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 bond proceeds will be used to pay for Project expenditures as incurred, including costs related to the construction of two on-site parking decks, utility relocation and infrastructure improvements to the Francis Street /Washington corridors bordering the Project site as well as environmental-related expenditures.

**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 2006/07 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 498 2002 BRA TIF Bond Construction Fund***

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	129,211	13,108	1,620	0	0	0	0
Expenditures	9,121,465	1,755,512	343,959	0	0	0	0
Excess of Revenues Over (Under) Expenditures	(8,992,254)	(1,742,404)	(342,339)	0	0	0	0
Fund Balance - Beginning of Year	11,076,997	2,084,743	342,339	0	0	0	0
<b>Fund Balance - End of Year</b>	<b>2,084,743</b>	<b>342,339</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

***Fund 498 2002 BRA TIF Bond Construction Fund***

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
664 Interest	129,211	13,108	1,620	0	0	0	0
696 Bond Proceeds	0	0	0	0	0	0	0
<b>Total Revenues</b>	<b>129,211</b>	<b>13,108</b>	<b>1,620</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

***Fund 498 2002 BRA TIF Construction Fund***  
***Dept 741 Tax Increment Finance Construction***

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Contractual And Other :</b>							
818.000 Contractual Service -Bonds	0	0	0	0	0	0	0
956.000 Administration	0	0	0	0	0	0	0
956.001 Contingency	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
<b>Capital Outlay:</b>							
974.401 Land Imp. - Site Prep.	162	109,005	0	0	0	0	0
974.403 Land Imp. - Environmental	331,972	69,633	0	0	0	0	0
974.500 Land Imp. - Parking	8,789,331	761,769	281,972	0	0	0	0
999.398 Cont.-2002 BRA TIF D/S Fd.	0	815,105	61,987	0	0	0	0
	9,121,465	1,755,512	343,959	0	0	0	0
<b>Total Expenditures</b>	<b>9,121,465</b>	<b>1,755,512</b>	<b>343,959</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



## Enterprise Funds

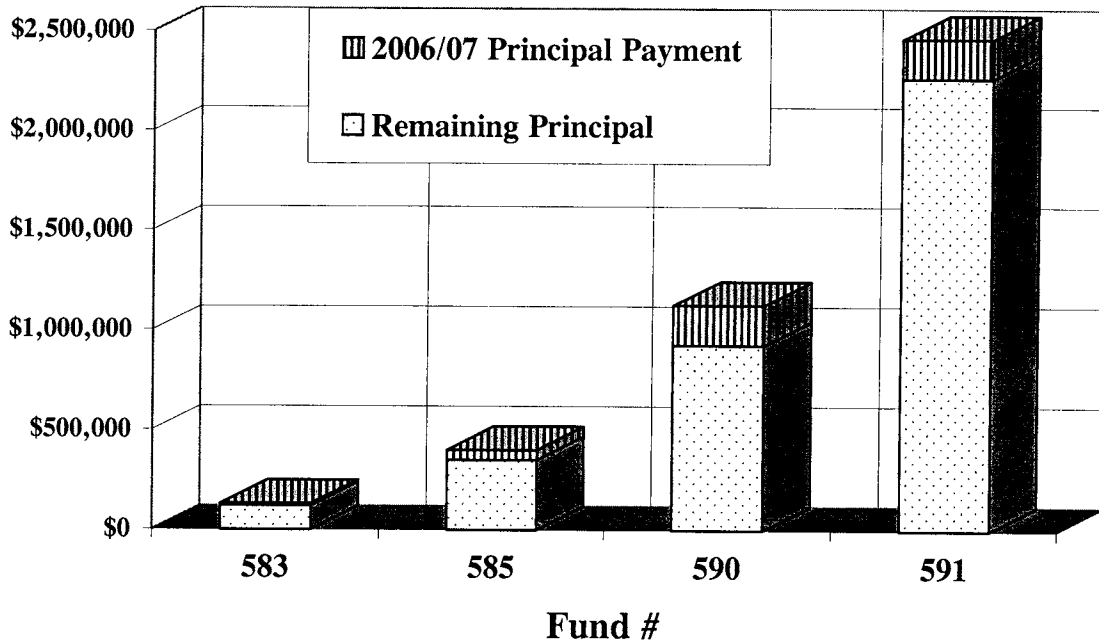
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Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises -- where the intent of the government's commission is that the cost of providing goods or services to the general 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 2006/07 Adopted Budget**  
**Enterprise Funds**  
**Debt Summary**

Fund#	Issue Name	Date Issued	Issue Amount	Principal Outstanding 6/30/2006	FY 2006/07	
					Principal	Interest
583	Ella W. Sharp Endowment Fund Loan	3/28/1995	\$ 200,000	\$ 130,000	\$ 10,000	\$ 3,000
585	Installment Purchase Contract - Lot #8	10/28/1996	733,000	400,000	50,000	17,588
590	Sewage Disp. Sys. Revenue Bonds - 1996	11/1/1996	995,000	300,000	150,000	11,175
590	Sewage Disp. Sys. Revenue Bonds - 2000	10/1/2000	995,000	825,000	50,000	40,775
			<u>1,990,000</u>	<u>1,125,000</u>	<u>200,000</u>	<u>51,950</u>
591	1999 Water Revenue Bonds	5/20/1999	4,920,000	2,465,000	200,000	111,423
<b>Enterprise Fund Totals</b>			<b>\$ 7,843,000</b>	<b>\$ 4,120,000</b>	<b>\$ 460,000</b>	<b>\$ 183,961</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 2006/07 Adopted Budget Analysis of Estimated Changes in Working Capital

#### *Fund 583 Sharp Park Golf Practice Center Fund*

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Revenues</b>	54,022	60,763	48,756	75,100	54,850	87,900	<b>87,900</b>
<b>Expenses</b>	74,291	81,726	67,223	83,826	76,770	84,223	<b>84,223</b>
<b>Excess of Revenues Over (Under) Expenses</b>	(20,269)	(20,963)	(18,467)	(8,726)	(21,920)	3,677	<b>3,677</b>
<b>Add: Depreciation</b>	17,836	17,836	17,836	17,836	17,836	17,836	<b>17,836</b>
<b>Repayment of Loan</b>	0	0	0	(10,000)	(10,000)	(10,000)	<b>(10,000)</b>
<b>Increase (Decrease) in Working capital</b>	(2,433)	(3,127)	(631)	(890)	(14,084)	11,513	<b>11,513</b>
<b>Working Capital - Beginning of Year</b>	12,041	9,608	6,481	5,850	5,850	(8,234)	<b>(8,234)</b>
<b>Working Capital - End of Year</b>	<b>9,608</b>	<b>6,481</b>	<b>5,850</b>	<b>4,960</b>	<b>(8,234)</b>	<b>3,279</b>	<b>3,279</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

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

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
644 Merchandise	2,764	3,819	2,672	4,000	3,400	7,800	7,800
651.001 Golf Fees	51,006	55,360	45,169	70,000	51,200	80,000	80,000
664 Interest	252	119	136	0	100	100	100
685.677 Insurance Refund-W/C	0	1,240	0	0	0	0	0
699.719 Contrib.-Cuiss Endowment	0	225	779	1,100	150	0	0
<b>Total Revenues</b>	<b>54,022</b>	<b>60,763</b>	<b>48,756</b>	<b>75,100</b>	<b>54,850</b>	<b>87,900</b>	<b>87,900</b>

**Expenditure Detail**

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

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
707 Wages-Temporary	39,578	45,712	32,986	38,800	42,500	41,875	41,875
715 Employers FICA	3,004	3,446	2,518	2,969	3,252	3,478	3,478
724 Unemployment Comp.	272	575	595	726	1,127	1,205	1,205
724.001 Workers Compensation	1,800	1,108	757	893	978	1,046	1,046
	44,654	50,841	36,856	43,388	47,857	47,604	47,604
<b>Material And Supplies:</b>							
745 Program Supplies	1,969	3,043	5,948	2,500	1,000	2,500	2,500
776 Custodial Supplies	0	0	0	250	0	250	250
778 Equipment Maint Supplies	0	419	806	750	750	1,000	1,000
	1,969	3,462	6,754	3,500	1,750	3,750	3,750
<b>Contractual And Other:</b>							
818.583 Cont. Serv.- Learning Ctr. Imp.	0	0	0	5,000	3,000	7,500	7,500
853 Telephone	0	0	0	500	500	500	500
914 Insurance	0	0	257	3,852	277	283	283
920 Utilities	706	723	170	1,250	500	1,250	1,250
933 Equipment Maintenance	420	0	545	1,000	500	1,000	1,000
965.101 Admin. - General Fund	1,706	1,864	1,305	1,000	1,300	1,500	1,500
	2,832	2,587	2,277	12,602	6,077	12,033	12,033
<b>Capital Outlay:</b>							
971 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	17,836	17,836
<b>Debt Service :</b>							
995 Interest	7,000	7,000	3,500	6,500	3,250	3,000	3,000
	7,000	7,000	3,500	6,500	3,250	3,000	3,000
<b>Total Expenditures</b>	<b>74,291</b>	<b>81,726</b>	<b>67,223</b>	<b>83,826</b>	<b>76,770</b>	<b>84,223</b>	<b>84,223</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 2006/07 Adopted Budget Analysis of Estimated Changes in Working Capital

#### *Fund 585 Auto Parking System Fund*

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	105,333	77,038	96,508	101,720	100,824	104,678	<b>104,678</b>
Expenses	74,466	74,070	113,791	120,573	109,659	119,838	<b>119,838</b>
Revenues Over (Under) Expenses				(18,853)	(8,835)	(15,160)	<b>(15,160)</b>
Add: Depreciation				47,060	47,060	47,060	<b>47,060</b>
Less: Payments on Contract Principal (Lot #8)				(50,000)	(50,000)	(50,000)	<b>(50,000)</b>
Estimated Change in Working Capital				(21,793)	(11,775)	(18,100)	<b>(18,100)</b>
Working Capital - Beginning of Year				94,845	94,845	83,070	<b>83,070</b>
Working Capital - End of Year				<b>73,052</b>	<b>83,070</b>	<b>64,970</b>	<b>64,970</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

*Fund 585 Auto Parking System Fund*

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
652.003 Parking Fines - Lot #3 (Y-Lot)	0	0	1,805	1,100	1,100	1,133	1,133
653 Parking Permits - Lot #3 (Y-Lot)	0	0	14,809	19,200	18,250	19,776	19,776
664 Interest	1,480	1,059	1,726	1,000	1,054	1,030	1,030
668 Rents and Royalties	36,424	37,516	38,642	39,800	39,800	40,994	40,994
668.002 Rents and Royalties	9,834	10,178	10,534	10,903	10,903	11,285	11,285
698 Miscellaneous	30,000	0	0	0	0	0	0
699.496 Cont.-DDA Project Fund	27,595	28,285	28,992	29,717	29,717	30,460	30,460
<b>Total Revenues</b>	<b>105,333</b>	<b>77,038</b>	<b>96,508</b>	<b>101,720</b>	<b>100,824</b>	<b>104,678</b>	<b>104,678</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

**Fund 585 Auto Parking System Fund**  
**Dept 587 Parking Utility**

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	0	0	4,505	12,354	3,178	13,000	13,000
707 Temporary Wages	0	0	1,550	4,940	4,940	4,940	4,940
709 Overtime	0	0	439	0	200	0	0
715 Employers FICA	0	0	485	1,323	636	1,372	1,372
719 Health Insurance	0	0	612	2,071	562	2,377	2,377
722 Pension-General	0	0	171	556	152	715	715
724 Unemployment Comp.	0	0	72	63	2	66	66
724.001 Workers Compensation	0	0	110	232	74	171	171
725 Other Fringe Benefits	0	0	119	217	64	251	251
	0	0	8,063	21,756	9,808	22,892	22,892
<b>Material and Supplies:</b>							
782 Materials	0	1,391	1,533	1,000	1,000	1,000	1,000
	0	1,391	1,533	1,000	1,000	1,000	1,000
<b>Contractual And Other:</b>							
808 Audit Fees	0	34	43	43	77	85	85
920 Utilities	0	0	12,539	16,515	16,515	17,500	17,500
930 Repairs and Maintenance	717	1,028	991	2,500	1,000	2,575	2,575
936 Pavement Repairs	0	0	0	0	0	250	250
937 Maint.-Snow Removal	0	0	4,640	0	0	0	0
943 Equipment Rental - MP	3	0	13,233	2,500	5,000	5,000	5,000
966. DPW Overhead	0	0	1,856	1,500	1,500	2,000	2,000
967 Eng. Overhead	0	0	1,556	7,766	7,766	3,888	3,888
	720	1,062	34,858	30,824	31,858	31,298	31,298
<b>Capital Outlay:</b>							
971 Depreciation	47,060	47,060	47,060	47,060	47,060	47,060	47,060
	47,060	47,060	47,060	47,060	47,060	47,060	47,060
<b>Debt Service:</b>							
995 Interest	26,686	24,557	22,277	19,933	19,933	17,588	17,588
	26,686	24,557	22,277	19,933	19,933	17,588	17,588
<b>Parking Utility</b>	<b>74,466</b>	<b>74,070</b>	<b>113,791</b>	<b>120,573</b>	<b>109,659</b>	<b>119,838</b>	<b>119,838</b>
<b>Total Expenses</b>	<b>74,466</b>	<b>74,070</b>	<b>113,791</b>	<b>120,573</b>	<b>109,659</b>	<b>119,838</b>	<b>119,838</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 2006/07 Adopted Budget Analysis of Estimated Changes in Working Capital

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***Fund 586 Parking Assessment Fund***

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	151,278	160,190	143,222	133,570	145,956	148,869	148,869
Expenses	123,144	146,371	138,301	233,151	217,531	188,355	188,355
Excess of Revenues Over (Under) Expenses	28,134	13,819	4,921	(99,581)	(71,575)	(39,486)	(39,486)
Working Capital - Beginning of Year	246,411	274,545	288,364	293,285	293,285	221,710	221,710
Working Capital - End of Year	<u>274,545</u>	<u>288,364</u>	<u>293,285</u>	<u>193,704</u>	<u>221,710</u>	<u>182,224</u>	<u>182,224</u>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

**Fund 586 Parking Assessment Fund**

Account Description	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
652 Parking Fines	28,050	46,852	42,935	30,900	40,000	40,000	40,000
652.007 Parking Fees-Lot 7	56	0	0	0	0	0	0
653 Parking Permits (Daily \$2)	28,542	32,790	264	300	700	700	700
653.005 Parking Permits (Lots 6,7,8,14)	0	0	16,138	19,314	19,314	19,893	19,893
653.006 Parking Permits (Lot 9)	0	0	3,390	3,000	3,138	3,138	3,138
664 Interest	5,130	3,623	5,675	3,761	5,000	5,000	5,000
699.101 Cont.-General Fund	29,819	18,880	16,295	16,295	16,295	16,784	16,784
699.895 Cont.-Special Assessment Fund	59,681	58,045	58,525	60,000	61,509	63,354	63,354
<b>Total Revenues</b>	<b>151,278</b>	<b>160,190</b>	<b>143,222</b>	<b>133,570</b>	<b>145,956</b>	<b>148,869</b>	<b>148,869</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Personnel Schedule**

Class	Grade	Position	# Positions		Budgeted Salaries & Wages
			Permanent	Temporary	
<i>Department: Parking Assessment</i>					
<i>Fund-Activity: 586-586</i>					
PT		Parking Enforcement		2	19,760
				2	19,760
Add:		Allocation of 1/4 Office Asst. I from City Clerk 101-215			8,901
		Allocation of Parking Mgr./Traffic Engineer Asst.			19,441
		Allocation of Wages charged directly from DPW - Snow Removal			10,458
		<b>Activity Total</b>			<b>58,560</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

**Fund 586 Parking Assessment Fund**  
**Dept 586 Parking Assessment**

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	23,947	27,377	24,714	36,914	36,914	38,800	38,800
707 Temporary Wages	13,831	17,201	18,162	19,760	17,000	19,760	19,760
709 Overtime	496	939	1,978	3,000	2,000	3,000	3,000
715 Employers FICA	2,823	3,487	3,407	4,565	4,277	4,709	4,709
719 Health Insurance	2,023	3,308	2,916	6,187	6,528	7,094	7,094
722 Pension-General	589	715	923	1,796	1,751	2,299	2,299
724 Unemployment Comp.	274	421	471	219	18	212	212
724.001 Workers Compensation	939	608	595	800	857	509	509
725 Other Fringe Benefits	286	978	501	650	746	750	750
	<u>45,208</u>	<u>55,034</u>	<u>53,667</u>	<u>73,891</u>	<u>70,091</u>	<u>77,133</u>	<u>77,133</u>
<b>Material and Supplies:</b>							
740 Operating Supplies	1,792	514	836	3,000	1,500	3,090	3,090
744 Uniform Allowance	933	698	419	1,300	600	1,339	1,339
782 Materials	465	2,990	3,525	3,000	3,000	3,090	3,090
	<u>3,190</u>	<u>4,202</u>	<u>4,780</u>	<u>7,300</u>	<u>5,100</u>	<u>7,519</u>	<u>7,519</u>
<b>Contractual And Other:</b>							
808 Audit Fees	46	85	134	134	118	130	130
818 Contractual Services	0	3,921	90	52,000	52,000	1,370	1,370
920 Utilities	3,645	3,058	5,458	5,664	5,600	5,834	5,834
933 Equipment Maintenance	125	911	0	0	0	0	0
936 Pavement Repairs	637	887	361	5,000	5,000	10,000	10,000
937 Maint.-Snow Removal	0	0	0	0	0	0	0
941 Rentals	36,424	37,516	38,642	39,800	39,800	40,994	40,994
943 Equip. Rental - Motor Pool	8,357	7,557	9,110	10,000	10,000	10,300	10,300
956.001 Contingency	0	0	0	1,000	0	1,000	1,000
962 Uncollectible Accounts	70	0	0	1,000	0	1,000	1,000
965.101 Admin.-General Fund	9,319	15,764	13,322	7,426	13,322	15,000	15,000
966 PW Overhead	2,986	2,141	3,125	6,000	6,000	6,180	6,180
967 ENG Overhead	13,137	15,295	9,612	23,936	10,500	11,895	11,895
	<u>74,746</u>	<u>87,135</u>	<u>79,854</u>	<u>151,960</u>	<u>142,340</u>	<u>103,703</u>	<u>103,703</u>
<b>Total Expenses</b>	<b>123,144</b>	<b>146,371</b>	<b>138,301</b>	<b>233,151</b>	<b>217,531</b>	<b>188,355</b>	<b>188,355</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.

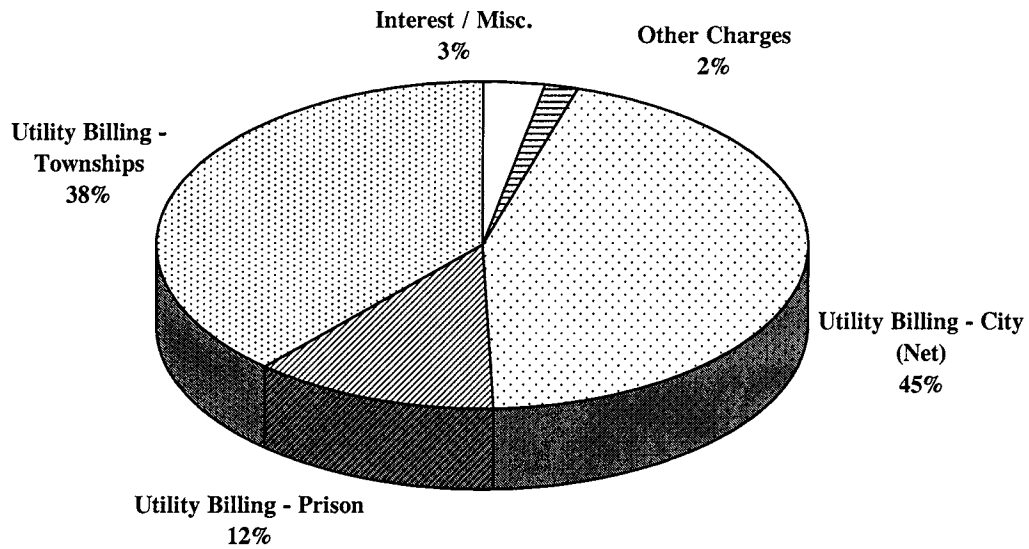
The city shall make annual contributions from the user charges to the **(406) Wastewater Equipment Replacement Fund** in order to maintain the reserve for equipment replacement. In determining the amount of the annual contribution, the city shall take into consideration the projected life of the wastewater 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.

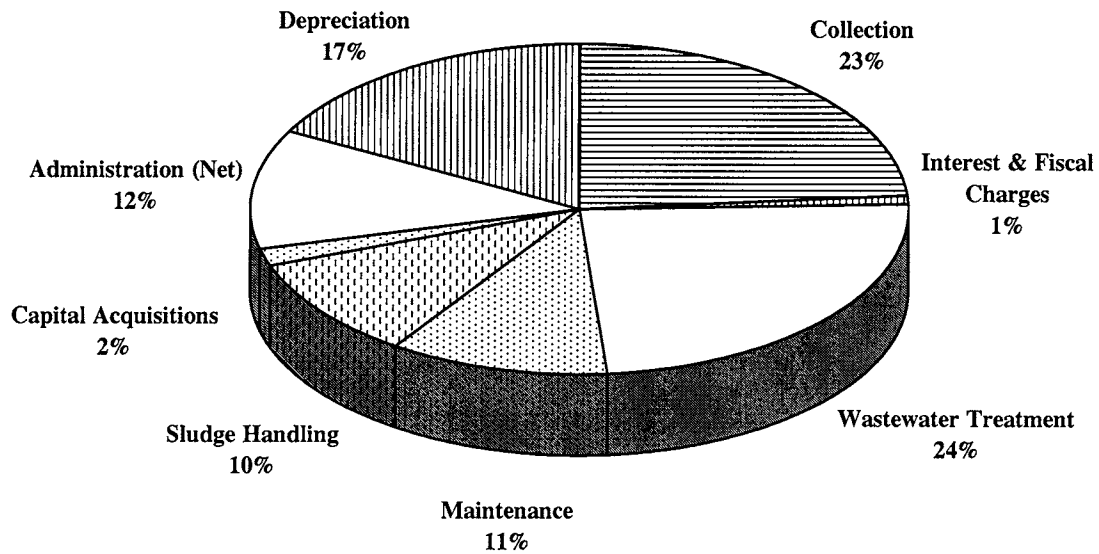
**City of Jackson  
Fiscal Year 2006/07 Adopted Budget  
Sewer Fund**

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**Revenues**



**Expenses**



**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Sewer Fund**  
**Estimated Changes in Cash Flow**

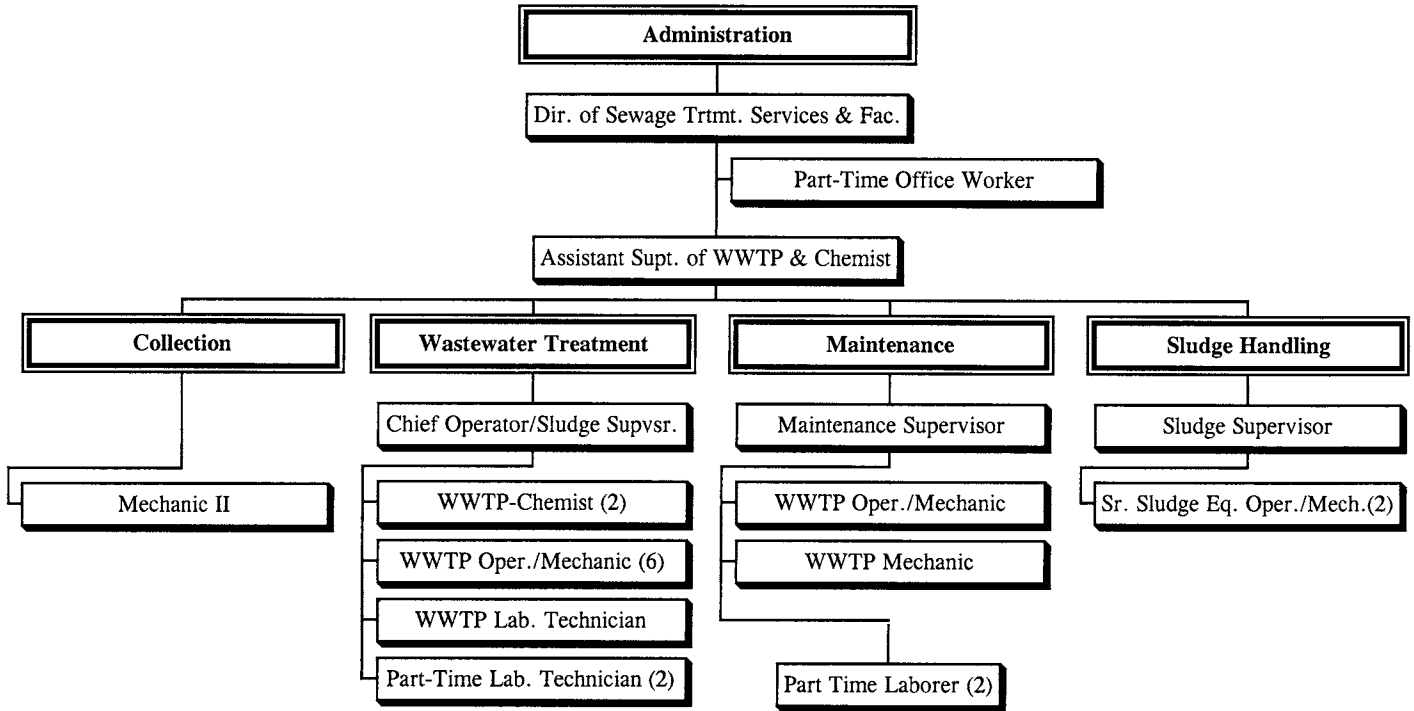
	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Revenues:</b>							
Charges For Goods & Services	4,558,307	4,412,641	4,595,743	4,807,000	4,617,000	4,810,000	<b>4,810,000</b>
Interest & Rents	48,798	31,791	57,090	40,000	70,000	70,000	<b>70,000</b>
Miscellaneous	132,686	108,756	303,849	83,000	79,000	80,000	<b>80,000</b>
	<u>4,739,791</u>	<u>4,553,188</u>	<u>4,956,682</u>	<u>4,930,000</u>	<u>4,766,000</u>	<u>4,960,000</u>	<u><b>4,960,000</b></u>
<b>Expenses:</b>							
Collection	1,338,038	1,129,756	1,151,737	1,429,489	1,456,767	1,547,785	<b>1,547,785</b>
Wastewater Treatment	1,094,416	1,160,870	1,217,725	1,418,595	1,388,095	1,590,460	<b>1,590,460</b>
Maintenance	585,852	570,135	588,455	686,814	695,626	717,371	<b>717,371</b>
Sludge Handling	505,887	497,718	540,409	616,854	615,342	650,233	<b>650,233</b>
Administration	1,951,034	1,932,954	1,979,858	1,769,415	1,917,019	1,956,610	<b>1,956,610</b>
Capital Acquisitions	68,445	0	0	100,000	100,000	110,000	<b>110,000</b>
	<u>5,543,672</u>	<u>5,291,433</u>	<u>5,478,184</u>	<u>6,021,167</u>	<u>6,172,849</u>	<u>6,572,459</u>	<u><b>6,572,459</b></u>
<b>Revenues Over (Under) Expenses</b>				(1,091,167)	(1,406,849)	(1,612,459)	<b>(1,612,459)</b>
<b>Add: Depreciation</b>				940,000	1,130,000	1,130,000	<b>1,130,000</b>
<b>Less: Bond Principal Payments</b>				(175,000)	(175,000)	(200,000)	<b>(200,000)</b>
<b>Estimated Change in Cash Balances</b>				(326,167)	(451,849)	(682,459)	<b>(682,459)</b>
<b>Estimated Cash Balances (Unreserved) - Beginning of Year</b>				<u>2,737,867</u>	<u>2,737,867</u>	<u>2,286,018</u>	<u><b>2,286,018</b></u>
<b>Estimated Cash Balances (Unreserved) - End of Year</b>				<u><b>2,411,700</b></u>	<u><b>2,286,018</b></u>	<u><b>1,603,559</b></u>	<u><b>1,603,559</b></u>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

**Fund 590 Sewer Fund**

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
640 Laboratory Services	11,070	18,197	27,885	18,000	20,000	18,000	18,000
640.001 I.P.P. Monitoring	51,712	46,123	53,660	50,000	50,000	56,000	56,000
649.000 Auction	0	7,125	0	0	0	0	0
650.010 Utility Billing	2,065,275	2,035,712	1,983,942	2,210,000	2,150,000	2,250,000	2,250,000
650.020 Utility Billing-Prison	629,126	589,252	593,757	652,000	570,000	600,000	600,000
650.030 Utility Bill.-Summit	771,394	821,047	842,488	814,000	790,000	810,000	810,000
650.040 Utility Bill.-Spring Arbor	223,022	211,428	273,213	259,000	250,000	265,000	265,000
650.050 Utility Bill.-Napoleon	29,765	26,967	23,958	24,000	24,000	24,000	24,000
650.060 Utility Bill.-Blackman	655,676	544,309	663,044	685,000	650,000	670,000	670,000
650.061 Sewer Maint.-Blackman	6,289	7,562	5,397	5,000	5,000	5,000	5,000
650.062 Out Of City Account	115,986	121,783	128,399	130,000	130,000	135,000	135,000
653.002 Billing Adjustments	-1,008	-16,864	0	-40,000	-22,000	-23,000	-23,000
662 Penalties	60,056	58,335	54,258	70,000	64,000	67,000	67,000
664 Interest	48,798	31,791	57,090	40,000	70,000	70,000	70,000
685.677 Insurance Refund-W/C	0	25,220	0	0	0	0	0
698 Miscellaneous	72,630	25,201	249,591	13,000	15,000	13,000	13,000
<b>Total Revenues</b>	<b>4,739,791</b>	<b>4,553,188</b>	<b>4,956,682</b>	<b>4,930,000</b>	<b>4,766,000</b>	<b>4,960,000</b>	<b>4,960,000</b>

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



**City of Jackson**  
**Fiscal Year 2006/07 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		44,099

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

**Fund 590 Sewer Fund**  
**Dept 549 Collection**

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
702 Termination Pay	0	0	0	0	0	0	0
706 Salaries and Wages	40,852	41,761	42,443	41,990	41,990	44,099	44,099
709 Overtime	1,811	1,254	1,543	4,273	4,273	4,488	4,488
715 Employers FICA	3,251	3,203	3,413	3,539	3,539	3,717	3,717
719 Health Insurance	7,772	8,715	9,375	10,313	10,313	11,603	11,603
722 Pension-General	1,063	1,047	1,533	2,082	2,082	2,672	2,672
724 Unemployment Comp.	141	158	172	172	239	239	239
724.001 Workers Compensation	1,188	613	627	680	680	714	714
725 Other Fringe Benefits	296	272	307	861	861	902	902
	<u>56,374</u>	<u>57,023</u>	<u>59,413</u>	<u>63,910</u>	<u>63,977</u>	<u>68,434</u>	<u>68,434</u>
<b>Material and Supplies:</b>							
740 Operating Supplies	71	251	0	1,000	1,000	1,000	1,000
751 Gasoline	1,049	799	1,138	1,000	1,500	1,500	1,500
755 Safety Supplies	478	104	100	2,000	2,000	2,000	2,000
758 Laundry	0	139	280	300	300	300	300
778 Equipment Maint. Supplies	1,528	1,197	1,538	5,000	5,000	5,000	5,000
	<u>3,126</u>	<u>2,490</u>	<u>3,056</u>	<u>9,300</u>	<u>9,800</u>	<u>9,800</u>	<u>9,800</u>
<b>Contractual and Other:</b>							
719.001 Health Ins. -Retiree	960	967	960	1,000	1,000	1,000	1,000
722.003 Pension - General-Other	3,297	3,461	3,635	3,820	3,820	4,000	4,000
818 Contractual Services	0	1,809	540	5,000	5,000	5,000	5,000
818.006 Instrument Maintenance	1,173	1,829	1,223	2,000	2,000	2,000	2,000
850 Communications	6,140	10,216	10,041	10,000	10,000	10,000	10,000
914 Insurance	3,390	3,609	3,776	3,852	3,838	3,915	3,915
920 Utilities	22,032	19,851	21,580	30,000	25,000	30,000	30,000
930 Repairs & Maintenance	1,039	7,330	8,204	20,000	20,000	20,000	20,000
938.404 Sewer Maintenance-DPS	386,373	374,400	392,151	439,073	430,798	477,102	477,102
938.591 Sewer Maintenance-Water	9,593	14,619	14,289	14,320	14,320	14,320	14,320
939 Vehicle Maintenance	1,783	0	0	2,000	2,000	2,000	2,000
941 Rentals	0	171	0	1,000	1,000	1,000	1,000
963 Miscellaneous	218,773	7,996	8,884	150,000	190,000	225,000	225,000
999.405 Cont.-Sewer Replacement Fd.	600,000	600,000	600,000	648,000	648,000	648,000	648,000
999.406 Cont.-Equip. Replacement Fd.	23,985	23,985	23,985	26,214	26,214	26,214	26,214
	<u>1,278,538</u>	<u>1,070,243</u>	<u>1,089,268</u>	<u>1,356,279</u>	<u>1,382,990</u>	<u>1,469,551</u>	<u>1,469,551</u>
<b>Collection</b>	<u><b>1,338,038</b></u>	<u><b>1,129,756</b></u>	<u><b>1,151,737</b></u>	<u><b>1,429,489</b></u>	<u><b>1,456,767</b></u>	<u><b>1,547,785</b></u>	<u><b>1,547,785</b></u>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Sewer Fund-Waste Water Treatment</i>				
<i>Fund-Activity: 590-550</i>				
010	WWTP-Chemist	2		111,114
010	Chief Operator/Sludge Supervisor	1		46,051
306	WWTP-Laboratory Technician	1		31,221
306	WWTP Operator/Mechanic	6		241,235
PT	Part Time - Lab Technician		2	60,056
<b>Activity Total</b>		<b>10</b>	<b>2</b>	<b>489,677</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

***Fund 590 Sewer Fund***  
***Dept 550 Wastewater Treatment***

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
702 Termination Pay	0	0	0	0	0	45,000	45,000
706 Salaries and Wages	357,442	371,659	381,223	391,223	391,223	429,621	429,621
707 Wages-Temporary	33,514	43,516	41,699	58,271	58,271	60,056	60,056
709 Overtime	26,693	27,990	31,420	41,832	41,832	47,151	47,151
715 Employers FICA	30,258	31,598	33,264	37,588	37,588	41,067	41,067
719 Health Insurance	60,367	65,005	85,864	88,549	88,549	134,382	134,382
722 Pension-General	9,562	9,812	14,381	19,677	19,677	26,491	26,491
724 Unemployment Comp.	1,413	1,584	1,719	1,892	1,892	2,868	2,868
724.001 Workers Compensation	11,335	6,161	6,242	7,224	7,224	7,894	7,894
725 Other Fringe Benefits	1,708	1,627	289	8,110	8,110	9,201	9,201
	<b>532,292</b>	<b>558,952</b>	<b>596,101</b>	<b>654,366</b>	<b>654,366</b>	<b>803,731</b>	<b>803,731</b>
<b>Material and Supplies:</b>							
740 Operating Supplies	3,303	4,888	2,825	5,000	5,000	5,000	5,000
743 Chemicals	72,341	85,390	93,957	146,000	120,000	159,000	159,000
748 Laboratory Supplies	21,557	18,408	18,280	20,000	20,000	20,000	20,000
751 Gasoline	813	555	726	750	1,250	1,250	1,250
755 Safety Supplies	4,262	5,279	6,612	7,000	7,000	7,000	7,000
758 Laundry	3,302	3,363	3,010	3,000	3,000	3,000	3,000
	<b>105,578</b>	<b>117,883</b>	<b>125,410</b>	<b>181,750</b>	<b>156,250</b>	<b>195,250</b>	<b>195,250</b>
<b>Contractual and Other:</b>							
719.001 Health Insurance-Retirees	960	958	960	1,000	1,000	11,000	11,000
816 Industrial Pretreatment Prog.	45,607	53,889	59,883	82,000	75,000	81,000	81,000
818 Contractual Services	697	15,136	19,095	25,000	25,000	25,000	25,000
850 Communications	2,059	2,561	2,962	3,000	3,000	3,000	3,000
920 Utilities	323,275	325,183	327,028	375,000	375,000	375,000	375,000
933 Equipment Maintenance	0	2,996	1,604	4,000	4,000	4,000	4,000
939 Vehicle Maintenance	1,160	524	1,894	2,000	4,000	2,000	2,000
999.406 Cont.-Equip. Replacement Fd.	82,788	82,788	82,788	90,479	90,479	90,479	90,479
	<b>456,546</b>	<b>484,035</b>	<b>496,214</b>	<b>582,479</b>	<b>577,479</b>	<b>591,479</b>	<b>591,479</b>
<b>Wastewater Treatment</b>	<b>1,094,416</b>	<b>1,160,870</b>	<b>1,217,725</b>	<b>1,418,595</b>	<b>1,388,095</b>	<b>1,590,460</b>	<b>1,590,460</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Sewer Fund-Maintenance</i>				
<i>Fund-Activity: 590-551</i>				
009	Maintenance Supervisor	1		55,771
305	WWTP Mechanic	1		36,049
306	WWTP Operator/Mechanic	1		40,452
PT	Part Time - Laborer		2	31,616
<b>Activity Total</b>		<b>3</b>	<b>2</b>	<b>163,888</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

***Fund 590 Sewer Fund***  
***Dept 551 Maintenance***

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	108,767	114,405	116,782	121,055	121,055	132,272	132,272
707 Wages-Temporary	20,222	4,121	8,042	30,707	30,707	31,616	31,616
709 Overtime	3,555	4,540	5,092	6,982	6,982	7,612	7,612
715 Employers FICA	8,516	8,898	9,329	9,795	9,795	10,701	10,701
719 Health Insurance	15,106	14,641	17,955	32,359	32,359	31,839	31,839
722 Pension-General	2,799	2,918	4,240	5,761	5,761	7,694	7,694
724 Unemployment Comp.	424	475	516	516	516	717	717
724.001 Workers Compensation	3,197	1,721	1,747	1,882	1,882	2,056	2,056
725 Other Fringe Benefits	1,887	1,020	1,963	2,647	2,647	2,803	2,803
	<u>164,473</u>	<u>152,739</u>	<u>165,666</u>	<u>211,704</u>	<u>211,704</u>	<u>227,310</u>	<u>227,310</u>
<b>Material and Supplies:</b>							
740 Operating Supplies	3,152	1,979	1,890	3,000	3,000	3,000	3,000
751 Gasoline	1,290	1,826	824	750	1,250	1,250	1,250
751.001 Lubricants	1,457	1,894	453	2,000	2,000	2,000	2,000
755 Safety Supplies	2,153	1,846	2,440	2,500	2,500	2,500	2,500
758 Laundry	138	278	704	1,000	1,000	1,000	1,000
776 Custodial Supplies	1,708	1,132	421	1,000	1,000	1,000	1,000
778 Equipment Maint Supplies	27,728	27,743	30,649	30,000	35,000	35,000	35,000
778.001 Electrical Supplies	8,033	6,076	6,461	7,000	10,000	10,000	10,000
	<u>45,659</u>	<u>42,774</u>	<u>43,842</u>	<u>47,250</u>	<u>55,750</u>	<u>55,750</u>	<u>55,750</u>
<b>Contractual and Other:</b>							
818 Contractual Services	11,512	9,708	7,817	13,000	13,000	13,000	13,000
818.005 Cont.Serv.-Grounds Maint.	19,570	19,112	18,411	25,000	20,000	25,000	25,000
818.006 Instrument Maintenance	38,024	12,789	22,800	30,000	35,000	35,000	35,000
914 Insurance	50,286	53,520	56,003	57,123	56,935	58,074	58,074
930 Repairs & Maintenance	35,344	38,941	38,501	40,000	40,000	40,000	40,000
931 Building Maintenance	15,495	26,690	22,146	20,000	20,000	20,000	20,000
938 Grounds Maintenance	8,351	15,680	15,902	25,000	25,000	25,000	25,000
939 Vehicle Maintenance	713	1,394	318	2,000	2,000	2,000	2,000
941 Rentals	480	800	1,125	1,500	2,000	2,000	2,000
956.001 Contingency	195	238	174	300	300	300	300
999.406 Cont.-Equip. Replacement Fd.	195,750	195,750	195,750	213,937	213,937	213,937	213,937
	<u>375,720</u>	<u>374,622</u>	<u>378,947</u>	<u>427,860</u>	<u>428,172</u>	<u>434,311</u>	<u>434,311</u>
<b>Maintenance</b>	<u><b>585,852</b></u>	<u><b>570,135</b></u>	<u><b>588,455</b></u>	<u><b>686,814</b></u>	<u><b>695,626</b></u>	<u><b>717,371</b></u>	<u><b>717,371</b></u>

**City of Jackson**  
**Fiscal Year 2006/07 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		75,253
009	Sludge Supervisor-WWTP	1		52,095
	<b>Activity Total</b>	<b>3</b>		<b>127,348</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

***Fund 590 Sewer Fund***  
***Dept 553 Sludge Handling***

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	109,234	114,973	117,360	121,146	121,146	127,348	127,348
709 Overtime	2,924	4,252	2,936	6,717	6,717	7,086	7,086
715 Employers FICA	8,411	8,837	9,135	9,781	9,781	10,283	10,283
719 Health Insurance	24,799	25,209	21,604	31,532	31,532	35,233	35,233
722 Pension-General	2,788	2,925	4,194	5,754	5,754	7,394	7,394
724 Unemployment Comp.	424	475	516	516	516	717	717
724.001 Workers Compensation	3,225	1,752	1,742	1,879	1,879	1,976	1,976
725 Other Fringe Benefits	111	290	211	2,649	2,649	2,764	2,764
	<u>151,916</u>	<u>158,713</u>	<u>157,698</u>	<u>179,974</u>	<u>179,974</u>	<u>192,801</u>	<u>192,801</u>
<b>Material and Supplies:</b>							
740 Operating Supplies	880	771	645	1,000	2,000	1,000	1,000
748 Laboratory Supplies	0	0	0	2,500	2,500	2,500	2,500
751 Gasoline	5,091	5,698	8,335	6,500	10,000	11,000	11,000
755 Safety Supplies	426	1,422	952	1,500	1,500	1,500	1,500
758 Laundry	0	0	0	1,000	1,000	1,000	1,000
778 Equipment Maint. Supplies	4,371	3,163	5,310	4,000	4,000	4,000	4,000
	<u>10,768</u>	<u>11,054</u>	<u>15,242</u>	<u>16,500</u>	<u>21,000</u>	<u>21,000</u>	<u>21,000</u>
<b>Contractual and Other:</b>							
719.001 Health Insurance-Retirees	5,192	5,776	7,368	8,000	9,000	10,000	10,000
818 Contractual Services	192,131	200,169	225,841	257,000	250,000	264,000	264,000
914 Insurance	2,825	3,004	3,147	3,210	3,198	3,262	3,262
921 Utilities-Gas	48,107	27,379	33,497	40,000	40,000	45,000	45,000
933 Equipment Maintenance	1,707	5,384	3,595	5,000	5,000	5,000	5,000
939 Vehicle Maintenance	4,728	1,904	5,015	6,000	6,000	6,000	6,000
939.001 Vehicle Maint. Serv.	4,178	0	4,487	8,000	8,000	10,000	10,000
941 Rentals	0	0	184	1,000	1,000	1,000	1,000
999.406 Cont.-Equip. Replacement Fd.	84,335	84,335	84,335	92,170	92,170	92,170	92,170
	<u>343,203</u>	<u>327,951</u>	<u>367,469</u>	<u>420,380</u>	<u>414,368</u>	<u>436,432</u>	<u>436,432</u>
<b>Sludge Handling</b>	<b>505,887</b>	<b>497,718</b>	<b>540,409</b>	<b>616,854</b>	<b>615,342</b>	<b>650,233</b>	<b>650,233</b>

**City of Jackson**  
**Fiscal Year 2006/07 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 WWTP & Chemist	1		67,317
016	Dir. of Sewage Trtmt. Serv. & Fac.	1		82,915
PT	Part Time - Office Worker		1	12,344
	<b>Activity Total</b>	<b>2</b>	<b>1</b>	<b>162,576</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

**Fund 590 Sewer Fund**  
**Dept 554 Administration**

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	151,292	144,015	151,875	145,848	145,848	150,232	150,232
707 Wages-Temporary	8,694	7,674	7,884	11,984	11,984	12,344	12,344
715 Employers FICA	10,546	10,786	10,975	12,075	12,075	12,437	12,437
719 Health Insurance	18,784	18,759	24,424	25,292	25,292	28,158	28,158
722 Pension-General	3,388	3,457	4,935	6,563	6,563	8,262	8,262
724 Unemployment Comp.	308	368	396	516	516	717	717
724.001 Workers Compensation	3,979	2,113	2,077	2,161	2,161	2,226	2,226
725 Other Fringe Benefits	931	1,054	1,050	2,345	2,345	2,462	2,462
	<u>197,922</u>	<u>188,226</u>	<u>203,616</u>	<u>206,784</u>	<u>206,784</u>	<u>216,838</u>	<u>216,838</u>
<b>Material and Supplies:</b>							
726 Supplies	871	1,149	1,239	1,500	1,500	1,500	1,500
740 Operating Supplies	1,660	2,101	1,905	2,500	2,500	2,500	2,500
	<u>2,531</u>	<u>3,250</u>	<u>3,144</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
<b>Contractual and Other:</b>							
808 Audit Fees	3,340	75	3,877	3,877	3,851	4,236	4,236
817 Consultant Services	87,237	3,189	105,018	100,000	25,000	50,000	50,000
818 Contractual Services	621	108,254	354	700	1,000	1,000	1,000
818.028 Contractual Services-GIS	612	626	0	0	0	2,000	2,000
853 Telephone	8,041	6,939	6,004	8,000	8,000	8,000	8,000
861 Auto Allowance	787	1,159	938	1,200	1,200	1,300	1,300
873 Travel	0	113	230	700	700	700	700
902 Advertising	1,229	77	470	3,000	3,000	3,000	3,000
930 Repairs & Maintenance	1,362	2,893	1,358	3,000	3,000	3,000	3,000
958 Memberships and Dues	601	589	1,117	950	1,000	1,000	1,000
960 Education & Training	3,184	2,778	2,869	3,000	3,000	3,500	3,500
962 Uncollectible Accts.	735	0	5,572	0	0	0	0
965.101 Admin.-General Fund	239,449	241,381	271,514	250,000	272,000	272,000	272,000
999.591 Cont.-Water Fund	155,653	160,496	172,743	181,904	192,184	202,786	202,786
	<u>502,851</u>	<u>528,569</u>	<u>572,064</u>	<u>556,331</u>	<u>513,935</u>	<u>552,522</u>	<u>552,522</u>
<b>Capital Outlay :</b>							
971 Depreciation	808,079	786,382	785,138	425,000	780,000	780,000	780,000
971.001 Depreciation - Mun. Assets	67,766	67,766	67,766	90,000	70,000	70,000	70,000
971.002 Depreciation - Other Assets	278,629	278,629	278,630	425,000	280,000	280,000	280,000
	<u>1,154,474</u>	<u>1,132,777</u>	<u>1,131,534</u>	<u>940,000</u>	<u>1,130,000</u>	<u>1,130,000</u>	<u>1,130,000</u>
<b>Debt Service:</b>							
995 Interest	91,956	79,094	68,725	61,000	61,000	51,950	51,950
996 Paying Agent Fees	1,300	1,038	775	1,300	1,300	1,300	1,300
	<u>93,256</u>	<u>80,132</u>	<u>69,500</u>	<u>62,300</u>	<u>62,300</u>	<u>53,250</u>	<u>53,250</u>
<b>Administration</b>	<u><b>1,951,034</b></u>	<u><b>1,932,954</b></u>	<u><b>1,979,858</b></u>	<u><b>1,769,415</b></u>	<u><b>1,917,019</b></u>	<u><b>1,956,610</b></u>	<u><b>1,956,610</b></u>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

*Fund 590 Sewer Fund*  
*Dept 555 Capital Acquisitions*

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
<b>Capital Outlay:</b>							
982.006 Treatment Plant	68,445	0	0	100,000	100,000	110,000	<b>110,000</b>
999.493 Cont.-2000 WWTP Const. Fd.	0	0	0	0	0	0	<b>0</b>
	<b>68,445</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>100,000</b>	<b>110,000</b>	<b>110,000</b>
<b>Capital Acquisitions</b>	<b>68,445</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>100,000</b>	<b>110,000</b>	<b>110,000</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.

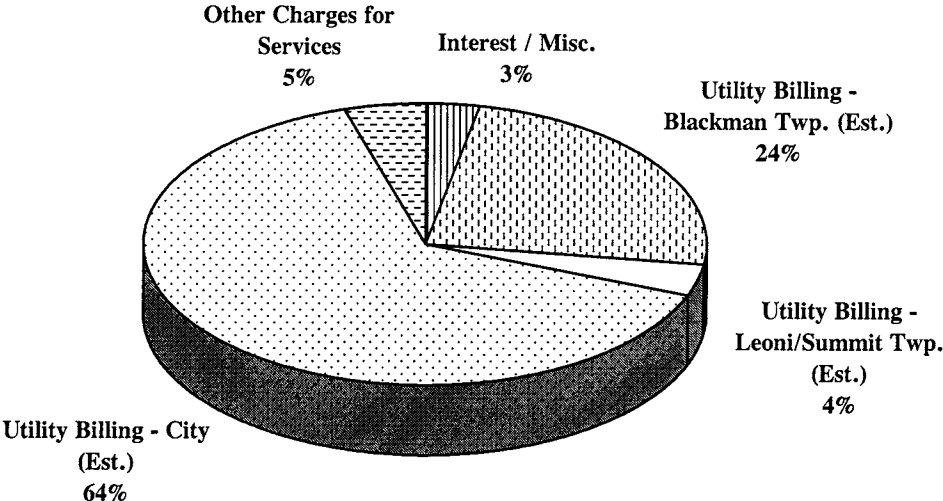
The City charges for water service supplied by the system based on a rate schedule measured by water usage. These charges must be sufficient to provide adequate revenues for operations, maintenance, replacements, improvements, and debt retirement.

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

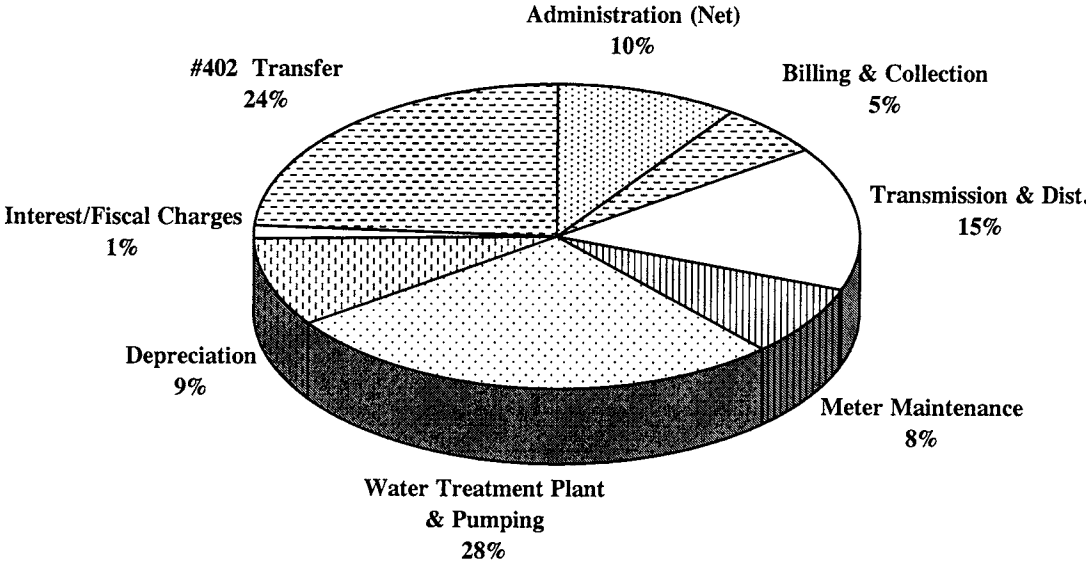
**City of Jackson  
Fiscal Year 2006/07 Adopted Budget  
Water Fund**

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**Revenues**



**Expenses**



**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Water Fund**  
**Estimated Changes in Cash Flow**

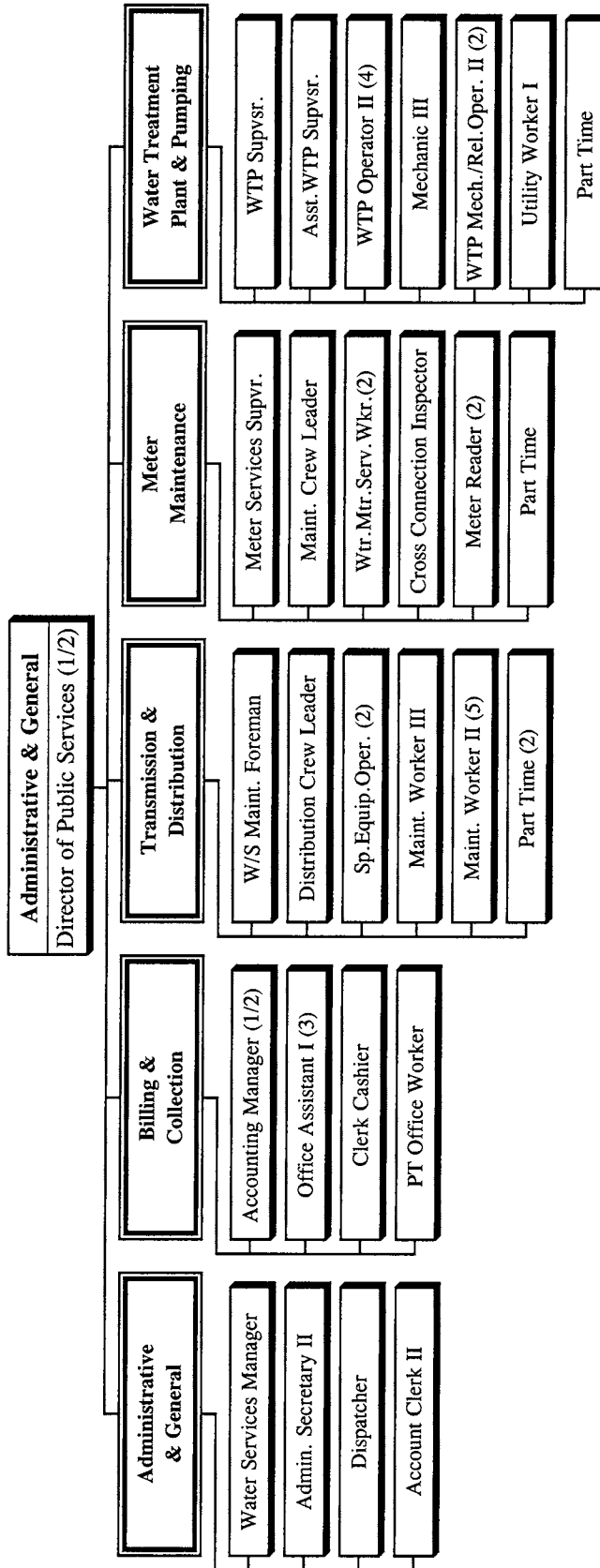
	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Revenues:</b>							
Charges For Goods & Services	5,848,864	5,829,820	6,102,419	6,328,420	6,157,120	6,520,628	<b>6,520,628</b>
Interest & Rents	59,388	48,109	78,574	42,361	80,000	80,000	<b>80,000</b>
Contributions From Other Funds	155,653	160,496	172,743	182,687	192,184	202,787	<b>202,787</b>
Miscellaneous	145,081	179,913	141,067	150,000	140,583	140,500	<b>140,500</b>
	<u>6,208,986</u>	<u>6,218,338</u>	<u>6,494,803</u>	<u>6,703,468</u>	<u>6,569,887</u>	<u>6,943,915</u>	<u><b>6,943,915</b></u>
<b>Expenses:</b>							
Administrative & General	2,481,074	3,088,181	3,125,213	3,772,254	3,769,000	3,349,663	<b>3,349,663</b>
Billing & Collection	277,226	319,258	351,505	365,374	384,368	408,258	<b>408,258</b>
Transmission & Distribution	921,504	912,083	854,830	1,088,121	1,102,596	1,143,150	<b>1,143,150</b>
Meter Maintenance	445,341	448,777	432,335	529,050	541,601	573,329	<b>573,329</b>
Water Treatment Plant & Pumping	1,566,283	1,710,152	1,773,764	2,095,150	2,077,685	2,051,758	<b>2,051,758</b>
	<u>5,691,428</u>	<u>6,478,451</u>	<u>6,537,647</u>	<u>7,849,949</u>	<u>7,875,250</u>	<u>7,526,158</u>	<u><b>7,526,158</b></u>
<b>Revenues Over (Under) Expenses</b>				(1,146,481)	(1,305,363)	(582,243)	<b>(582,243)</b>
<b>Add: Depreciation</b>				689,496	698,682	698,682	<b>698,682</b>
<b>Less: Bond Principal Payments</b>				(195,000)	(195,000)	(200,000)	<b>(200,000)</b>
<b>Estimated Change in Cash Balances</b>				(651,985)	(801,681)	(83,561)	<b>(83,561)</b>
<b>Estimated Cash Balances (Unreserved) - Beginning of Year</b>				2,874,119	2,874,119	2,072,438	<b>2,072,438</b>
<b>Estimated Cash Balances (Unreserved) - End of Year</b>				<u><b>2,222,134</b></u>	<u><b>2,072,438</b></u>	<u><b>1,988,877</b></u>	<u><b>1,988,877</b></u>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

**Fund 591 Water Fund**

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
445 Penalty & Interest-Taxes	3	0	0	0	0	0	0
631.001 Turn On Charge	21,354	23,826	17,798	25,000	17,600	18,128	18,128
631.003 Water Service Repairs	1,478	138	1,084	1,500	1,500	1,500	1,500
424.425 PILOT Ash Rg	5,048	0	0	0	0	0	0
631.004 Overtime Service Calls	2,040	5,137	4,037	3,500	3,500	3,500	3,500
632.001 Sewer Fund Billing	2,560	14,619	14,697	14,320	14,320	14,750	14,750
632.002 Work Order Sewer Repairs	619	0	786	0	0	0	0
632.003 Meter Shop	8,268	7,194	12,467	5,000	5,000	5,000	5,000
632.004 Time/Materials-City Depts.	2,204	1,959	1,662	1,000	1,000	1,000	1,000
632.005 Time/Materials-Others	5,374	9,944	6,756	3,000	7,000	7,000	7,000
642.002 Bulk Water Sale	15,872	20,656	18,582	16,000	16,000	16,000	16,000
642.003 Material Sold	5,001	2,832	1,826	2,000	2,000	2,000	2,000
642.004 Sale Of Scrap	1,197	3,662	2,193	2,500	5,000	5,000	5,000
649 Police Auction	1,748	35	0	0	0	0	0
650.001 New Water & Sewer Service	70,441	64,275	157,679	60,000	60,000	45,000	45,000
650.010 Utility Billing	5,930,602	5,917,716	6,122,354	6,451,800	6,281,500	6,663,600	6,663,600
653.002 Billing Adjustments	-9,720	-14,052	0	0	0	0	0
653.003 Billing Adjustments - Blackman	-211,496	-225,888	-257,374	-255,000	-255,000	-259,500	-259,500
653.004 Billing Adjustments - Leoni	-1,978	-2,198	-2,128	-2,200	-2,300	-2,350	-2,350
662 Penalties	129,819	137,585	134,409	143,500	139,500	139,500	139,500
664 Interest	59,388	48,109	78,574	42,361	80,000	80,000	80,000
685 Insurance Refund	4,720	0	1,800	0	83	0	0
685.677 Insurance Refund-W/C	0	34,455	0	0	0	0	0
698 Miscellaneous	8,791	7,838	4,858	6,500	1,000	1,000	1,000
699.590 Cont.-Sewer Fund	155,653	160,496	172,743	182,687	192,184	202,787	202,787
<b>Total Revenues</b>	<b>6,208,986</b>	<b>6,218,338</b>	<b>6,494,803</b>	<b>6,703,468</b>	<b>6,569,887</b>	<b>6,943,915</b>	<b>6,943,915</b>

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



**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

**Fund 591 Water Fund**  
**Dept 556 Administrative & General**

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
702 Termination Pay	33,410	0	0	0	0	1,000	1,000
706 Salaries and Wages	211,407	214,561	217,508	212,628	212,628	223,250	223,250
709 Overtime	1,356	690	579	1,100	1,100	1,100	1,100
715 Employers FICA	16,960	15,181	15,745	16,350	16,350	17,238	17,238
719 Health Insurance	31,569	33,179	38,337	41,090	41,090	45,827	45,827
722 Pension-General	4,757	4,950	7,140	9,618	9,618	12,396	12,396
724 Unemployment Comp.	630	730	830	774	774	1,076	1,076
724.001 Workers Compensation	3,733	1,430	1,459	1,499	1,499	1,582	1,582
725 Other Fringe Benefits	5,229	4,187	4,223	4,285	4,285	4,480	4,480
	<b>309,051</b>	<b>274,908</b>	<b>285,821</b>	<b>287,344</b>	<b>287,344</b>	<b>307,949</b>	<b>307,949</b>
<b>Material and Supplies:</b>							
726 Supplies	2,470	2,780	2,152	3,200	3,200	3,200	3,200
751 Gasoline	245	276	467	1,500	1,000	1,200	1,200
755 Safety Supplies	3,971	4,414	6,165	6,000	6,600	6,800	6,800
760 Medical Supplies	0	35	0	100	100	100	100
776 Custodial Supplies	251	164	283	300	300	300	300
	<b>6,937</b>	<b>7,669</b>	<b>9,067</b>	<b>11,100</b>	<b>11,200</b>	<b>11,600</b>	<b>11,600</b>
<b>Contractual and Other:</b>							
719.001 Health Insurance-Retirees	-159	3,847	7,368	8,510	8,600	14,397	14,397
722.003 Pension - General-Other	5,392	5,662	5,945	6,242	6,242	6,554	6,554
808 Audit Fees	1,998	1,819	2,270	2,270	2,114	2,325	2,325
818 Contractual Services	14,564	57,804	6,094	17,015	12,375	18,175	18,175
818.028 Contractual Services-GIS	1,224	0	0	0	0	0	0
851 Radio Maintenance	4,307	12,671	8,735	7,500	7,500	8,200	8,200
853 Telephone	5,164	3,381	3,095	3,700	3,800	4,100	4,100
873 Travel	1,638	50	584	1,370	370	1,370	1,370
900 Printing & Publishing	11,580	10,311	10,655	17,500	12,600	13,400	13,400
914 Insurance	51,068	50,934	51,846	52,883	51,224	52,248	52,248
914.001 Insurance-Deductible	0	0	0	5,000	5,000	5,000	5,000
921 Utilities-Gas	747	934	1,003	1,700	1,700	2,000	2,000
922 Utilities-Electricity	1,082	1,157	1,091	1,500	1,500	1,800	1,800
923 Utilities-Water	56	59	59	80	80	80	80
931 Building Maintenance	42	237	150	500	500	1,200	1,200
934 Office Equipment Maintenance	502	2,950	561	3,450	3,300	2,500	2,500
939. Vehicle Maintenance	0	0	0	0	0	0	0
946 Office Equipment Rental	0	0	0	0	0	0	0
958 Memberships and Dues	2,890	2,871	2,924	3,075	3,000	3,125	3,125
960 Education & Training	2,632	2,581	1,773	3,000	2,850	3,010	3,010
962 Uncollectible Accounts	4,459	3,909	2,407	5,000	5,000	5,000	5,000
965.101 Admin.-General Fund	203,108	202,588	187,740	224,076	224,076	275,000	275,000
999.402 Cont.-Water Equip. & Rep. Fd.	1,000,000	1,600,000	1,700,000	2,300,000	2,300,000	1,800,000	1,800,000
	<b>1,312,294</b>	<b>1,963,765</b>	<b>1,994,300</b>	<b>2,664,371</b>	<b>2,651,831</b>	<b>2,219,484</b>	<b>2,219,484</b>

-Continued

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Capital Outlay:</b>							
971 Depreciation	686,389	689,496	698,682	689,496	698,682	698,682	698,682
	<u>686,389</u>	<u>689,496</u>	<u>698,682</u>	<u>689,496</u>	<u>698,682</u>	<u>698,682</u>	<u>698,682</u>
<b>Debt Service:</b>							
995 Interest	165,878	151,818	136,218	119,418	119,418	111,423	111,423
996 Paying Agent Fees	525	525	1,125	525	525	525	525
	<u>166,403</u>	<u>152,343</u>	<u>137,343</u>	<u>119,943</u>	<u>119,943</u>	<u>111,948</u>	<u>111,948</u>
<b>Administrative &amp; General</b>	<b>2,481,074</b>	<b>3,088,181</b>	<b>3,125,213</b>	<b>3,772,254</b>	<b>3,769,000</b>	<b>3,349,663</b>	<b>3,349,663</b>

**City of Jackson**  
**Fiscal Year 2006/07 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		43,121
012	Water Services Manager	1		58,343
305	Account Clerk II	1		40,104
306	Dispatcher	1		35,911
	<b>Activity Total</b>	<b>4</b>		<b>177,479</b>
Add: Allocation of 1/2 Director of Public Services from 641-440				<u>45,771</u>
				<u><b>223,250</b></u>

**City of Jackson**  
**Fiscal Year 2006/07 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>				
303	Office Assistant I	3		102,897
303	Clerk Cashier (Treas.)	1		30,672
PT	Part Time - Office Worker (Treas.)		1	9,000
		<u>4</u>	<u>1</u>	<u>142,569</u>
Add:	Allocation of Meter Services Supervisor from 591-564			13,887
Add:	Allocation of 1/2 Accounting Manager From 641-440			31,429
				<u><u>187,885</u></u>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

***Fund 591 Water Fund***  
***Dept 558 Billing & Collection***

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
702 Termination Pay	0	0	0	0	0	0	0
706 Salaries and Wages	128,186	155,183	164,976	168,915	168,915	178,885	178,885
707 Wages-Temporary	7,997	8,610	9,250	8,610	8,610	9,000	9,000
709 Overtime	79	355	411	975	975	975	975
715 Employers FICA	9,825	11,762	12,782	13,656	13,656	14,448	14,448
719 Health Insurance	14,176	22,389	25,748	31,946	45,419	49,244	49,244
722 Pension-General	3,145	3,759	5,706	7,645	7,645	9,892	9,892
724 Unemployment Comp.	717	831	932	903	903	1,256	1,256
724.001 Workers Compensation	486	439	459	456	456	475	475
725 Other Fringe Benefits	2,647	3,215	4,039	3,961	3,961	4,129	4,129
	<u>167,258</u>	<u>206,543</u>	<u>224,303</u>	<u>237,067</u>	<u>250,540</u>	<u>268,304</u>	<u>268,304</u>
<b>Material and Supplies:</b>							
726 Office Supplies	8,574	12,652	11,367	14,824	15,131	14,925	14,925
730 Postage	22,089	22,620	26,337	26,500	27,000	28,000	28,000
776 Custodial Supplies	184	208	193	300	300	300	300
	<u>30,847</u>	<u>35,480</u>	<u>37,897</u>	<u>41,624</u>	<u>42,431</u>	<u>43,225</u>	<u>43,225</u>
<b>Contractual and Other:</b>							
719.001 Health Insurance-Retirees	1,489	1,540	2,123	2,070	2,500	5,558	5,558
722.003 Pension - General-Other	4,158	4,366	4,584	4,813	4,813	5,054	5,054
808 Audit Fees	1,998	1,819	2,270	2,270	2,114	2,325	2,325
810 EPAY Costs	0	1,379	0	2,000	2,000	2,000	2,000
818 Contractual Services	11,249	10,550	10,919	10,877	14,031	14,509	14,509
853 Telephone	3,466	3,072	2,481	4,000	4,100	4,100	4,100
873 Travel	107	0	0	100	100	100	100
900 Printing & Publishing	3,770	133	3,119	3,700	3,700	2,500	2,500
914 Insurance	5,051	5,038	5,127	5,230	5,066	5,167	5,167
921 Utilities-Gas	747	934	1,003	1,200	1,700	2,000	2,000
922 Utilities-Electricity	1,076	1,157	1,091	1,400	1,500	1,800	1,800
923 Utilities-Water	56	59	60	80	80	80	80
931 Building Maintenance	25	186	194	500	500	500	500
934 Office Equipment Maintenance	11,541	5,302	4,853	8,841	9,591	10,036	10,036
943. Eq Rent MP	15	0	0	0	0	0	0
946 Office Equipment Rental	-3,564	3,148	2,360	4,120	4,120	2,400	2,400
960 Education & Training	249	0	0	500	500	500	500
962 Uncollectible Accounts	33	-1,735	0	0	0	0	0
965.101 Admin.-General Fund	30,349	30,272	28,053	33,482	33,482	35,000	35,000
	<u>71,815</u>	<u>67,220</u>	<u>68,237</u>	<u>85,183</u>	<u>89,897</u>	<u>93,629</u>	<u>93,629</u>
<b>Capital Outlay:</b>							
983 Office Equipment	7,306	10,015	7,000	1,500	1,500	1,500	1,500
984 Software	0	0	14,068	0	0	1,600	1,600
	<u>7,306</u>	<u>10,015</u>	<u>21,068</u>	<u>1,500</u>	<u>1,500</u>	<u>3,100</u>	<u>3,100</u>
<b>Billing &amp; Collection</b>	<b><u>277,226</u></b>	<b><u>319,258</u></b>	<b><u>351,505</u></b>	<b><u>365,374</u></b>	<b><u>384,368</u></b>	<b><u>408,258</u></b>	<b><u>408,258</u></b>

**City of Jackson**  
**Fiscal Year 2006/07 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		59,018
305	Maintenance Worker II	5		172,946
306	Maintenance Worker III	1		41,799
306	Special Equipment Operator	2		41,975
307	Distribution Crew Leader	1		44,930
PT	Part Time		2	16,000
<b>Activity Total</b>		<b>10</b>	<b>2</b>	<b>376,668</b>
Add: Allocation of Maintenance Worker II (50%) From 641-440				16,617
				<b>393,285</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

**Fund 591 Water Fund**  
**Dept 560 Transmission & Distribution**

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
702 Termination Pay	0	0	341	0	0	0	0
706 Salaries and Wages	320,914	354,468	354,624	377,870	377,870	377,285	377,285
707 Wages-Temporary	4,275	9,363	3,072	16,000	16,000	16,000	16,000
709 Overtime	54,248	27,961	26,818	28,100	28,100	27,400	27,400
715 Employers FICA	28,204	28,916	29,459	32,281	32,281	32,338	32,338
719 Health Insurance	88,384	100,673	99,833	119,119	119,119	120,650	120,650
722 Pension-General	9,329	9,322	13,286	18,269	18,269	22,368	22,368
724 Unemployment Comp.	1,423	1,867	1,717	1,720	1,720	2,271	2,271
724.001 Workers Compensation	12,071	6,609	6,242	6,963	6,963	7,115	7,115
725 Other Fringe Benefits	1,738	1,127	1,249	8,425	8,425	8,355	8,355
	<b>520,586</b>	<b>540,306</b>	<b>536,641</b>	<b>608,747</b>	<b>608,747</b>	<b>613,782</b>	<b>613,782</b>
<b>Material and Supplies:</b>							
740 Operating Supplies	5,337	6,628	9,371	8,500	9,500	10,250	10,250
751 Gasoline	12,386	15,503	17,350	19,500	21,000	23,000	23,000
758 Laundry	2,118	2,335	2,460	2,500	3,200	3,400	3,400
759 Small Tools	1,186	3,158	3,789	7,500	7,500	7,500	7,500
781 Valve-Hydrant Supplies	116,286	123,459	85,274	127,000	127,000	129,000	129,000
	<b>137,313</b>	<b>151,083</b>	<b>118,244</b>	<b>165,000</b>	<b>168,200</b>	<b>173,150</b>	<b>173,150</b>
<b>Contractual and Other:</b>							
719.001 Health Insurance-Retirees	6,223	5,997	7,698	7,935	18,000	41,526	41,526
722.003 Pension - General-Other	4,197	4,407	4,628	4,859	4,859	5,102	5,102
818 Contractual Services	29,294	31,170	19,258	44,000	45,000	48,000	48,000
853 Telephone	3,083	2,772	2,355	4,300	4,350	4,550	4,550
873 Travel	0	20	4	25	25	25	25
921 Utilities-Gas	2,242	2,801	3,010	3,500	4,100	4,900	4,900
922 Utilities-Electricity	3,245	3,472	3,274	3,900	3,500	4,200	4,200
923 Utilities-Water	177	176	178	205	225	225	225
931 Building Maintenance	280	262	1,234	2,500	2,500	2,600	2,600
933 Equipment Maintenance	9,673	9,783	6,284	13,000	13,000	14,000	14,000
936 Pavement Repairs	155,915	108,172	97,085	170,000	170,000	170,000	170,000
936.001 Main Breaks	298	205	133	350	350	350	350
939 Vehicle Maintenance	35,028	48,131	51,817	58,000	58,000	59,000	59,000
943 Equipment Rental - MP	4,982	0	0	0	0	0	0
960 Education & Training	1,795	1,321	923	1,800	1,740	1,740	1,740
966. PW Overhead	7,173	2,005	2,064	0	0	0	0
	<b>263,605</b>	<b>220,694</b>	<b>199,945</b>	<b>314,374</b>	<b>325,649</b>	<b>356,218</b>	<b>356,218</b>
<b>Transmission &amp; Distribution</b>	<b>921,504</b>	<b>912,083</b>	<b>854,830</b>	<b>1,088,121</b>	<b>1,102,596</b>	<b>1,143,150</b>	<b>1,143,150</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Department: Water Fund-Meter Maintenance</i>				
<i>Fund-Activity: 591-564</i>				
010	Meter Services Supervisor	1		55,547
304	Meter Reader	2		75,688
305	Water Meter Service Worker	2		78,102
305	Cross Connection Inspector	1		40,354
307	Maintenance Crew Leader	1		43,930
PT	Part Time		1	4,752
<b>Activity Total</b>		<b>7</b>	<b>1</b>	<b>298,373</b>
Less: Allocation of Meter Services Supervisor to 591-558				-13,887
				<b>284,486</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

**Fund 591 Water Fund**  
**Dept 564 Meter Maintenance**

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
702 Termination Pay	0	0	0	0	0	0	0
706 Salaries and Wages	235,867	244,212	243,100	266,122	266,122	279,734	279,734
707 Wages-Temporary	4,859	792	216	4,752	4,752	4,752	4,752
709 Overtime	9,580	8,854	8,351	10,225	10,225	10,225	10,225
715 Employers FICA	18,932	18,821	19,320	21,504	21,504	22,546	22,546
719 Health Insurance	46,863	53,330	57,379	59,183	67,786	76,152	76,152
722 Pension-General	6,110	6,175	8,760	12,436	12,436	15,946	15,946
724 Unemployment Comp.	974	1,063	1,173	1,161	1,161	1,613	1,613
724.001 Workers Compensation	7,921	4,110	4,058	4,638	4,638	4,863	4,863
725 Other Fringe Benefits	536	-18	-3	5,740	5,740	6,028	6,028
	<b>331,642</b>	<b>337,339</b>	<b>342,354</b>	<b>385,761</b>	<b>394,364</b>	<b>421,859</b>	<b>421,859</b>
<b>Material and Supplies:</b>							
726 Office Supplies	0	0	0	0	1,258	1,275	1,275
740 Operating Supplies	3,931	5,091	4,167	6,250	6,250	6,000	6,000
744 Uniform Allowance	369	698	556	1,100	1,100	1,350	1,350
751 Gasoline	6,094	6,884	8,336	7,500	10,000	12,000	12,000
758 Laundry	1,688	1,719	1,372	1,900	1,900	1,975	1,975
759 Small Tools	2,114	799	779	1,500	1,800	1,550	1,550
782 Materials	77,180	69,197	45,495	90,590	87,090	87,050	87,050
	<b>91,376</b>	<b>84,388</b>	<b>60,705</b>	<b>108,840</b>	<b>109,398</b>	<b>111,200</b>	<b>111,200</b>
<b>Contractual and Other:</b>							
719.001 Health Insurance-Retirees	0	0	0	0	0	0	0
722.003 Pension - General-Other	4,840	5,083	5,337	5,604	5,604	5,885	5,885
818 Contractual Services	4,995	5,274	4,116	6,000	6,100	6,300	6,300
853 Telephone	2,820	3,163	2,662	4,500	4,600	4,700	4,700
873 Travel	0	0	4	150	100	100	100
921 Utilities-Gas	1,245	1,556	1,672	2,200	2,200	2,500	2,500
922 Utilities-Electricity	1,802	1,877	1,819	2,200	2,200	2,500	2,500
923 Utilities-Water	84	98	99	125	125	125	125
931 Building Maintenance	189	161	1,368	1,600	1,600	1,700	1,700
933 Equipment Maintenance	765	1,988	2,339	3,000	3,000	3,090	3,090
939 Vehicle Maintenance	4,081	7,382	9,372	6,000	10,000	11,000	11,000
958 Memberships and Dues	0	0	0	0	0	0	0
960 Education & Training	1,407	301	488	3,070	2,310	2,370	2,370
966. PW Overhead	95	167	0	0	0	0	0
	<b>22,323</b>	<b>27,050</b>	<b>29,276</b>	<b>34,449</b>	<b>37,839</b>	<b>40,270</b>	<b>40,270</b>
<b>Meter Maintenance</b>	<b>445,341</b>	<b>448,777</b>	<b>432,335</b>	<b>529,050</b>	<b>541,601</b>	<b>573,329</b>	<b>573,329</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

**Fund 591 Water Fund**

**Dept 565 Water Treatment Plant & Pumping**

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
702 Termination Pay	0	0	0	0	0	0	0
706 Salaries and Wages	427,432	442,729	453,743	457,887	457,887	478,108	478,108
707 Wages-Temporary	1,201	10,928	1,188	10,000	10,000	10,000	10,000
709 Overtime	48,353	49,037	59,533	56,000	56,000	60,800	60,800
715 Employers FICA	36,170	37,540	39,259	40,077	40,077	41,989	41,989
719 Health Insurance	54,135	58,075	73,317	73,690	73,690	89,562	89,562
722 Pension-General	11,832	12,063	17,833	23,125	23,125	29,641	29,641
724 Unemployment Comp.	1,424	1,717	1,731	1,720	1,720	2,390	2,390
724.001 Workers Compensation	15,062	8,252	8,180	8,876	8,876	9,311	9,311
725 Other Fringe Benefits	5,668	3,785	3,157	9,045	9,045	9,507	9,507
	<b>601,277</b>	<b>624,126</b>	<b>657,941</b>	<b>680,420</b>	<b>680,420</b>	<b>731,308</b>	<b>731,308</b>
<b>Material and Supplies:</b>							
740 Operating Supplies	2,362	1,803	1,356	2,200	2,200	2,200	2,200
743.001 Chemicals-Fluoride	8,482	8,442	6,418	11,460	11,600	14,280	14,280
743.002 Chemicals-Lime	239,737	256,401	259,120	382,200	349,012	471,900	471,900
743.003 Chemicals-Soda Ash	59,621	51,111	53,685	70,000	67,720	96,720	96,720
743.004 Chemicals-Caustic Soda	21,349	26,213	20,550	33,000	28,805	37,111	37,111
743.007 Chemicals-Phosphate	23,696	10,987	10,080	13,563	0	20,051	20,051
743.009 Chemicals-Chlorine	19,056	18,073	19,250	28,882	25,724	35,016	35,016
743.010 Ferric Chloride	15,123	14,962	14,426	23,000	15,400	18,722	18,722
748 Laboratory Supplies	13,001	15,665	20,561	17,000	17,000	19,000	19,000
749 Diesel Fuel	3,545	1,902	1,519	4,000	3,500	4,000	4,000
751 Gasoline	2,889	3,656	3,764	4,200	4,200	5,000	5,000
758 Laundry	4,490	3,498	3,071	4,400	3,200	3,500	3,500
759 Small Tools	1,614	1,056	1,235	1,400	1,400	1,400	1,400
760 Medical Supplies	4	72	77	100	100	100	100
776 Custodial Supplies	1,266	1,142	1,048	2,000	2,000	2,200	2,200
778 Equipment Maint. Supplies	18,496	26,703	31,751	25,000	32,000	25,000	25,000
	<b>434,731</b>	<b>441,686</b>	<b>447,911</b>	<b>622,405</b>	<b>563,861</b>	<b>756,200</b>	<b>756,200</b>
<b>Contractual and Other:</b>							
719.001 Health Insurance-Retirees	10,525	7,930	8,289	10,488	9,342	27,844	27,844
722.003 Pension - General-Other	9,274	9,737	10,224	10,735	10,735	11,272	11,272
818 Contractual Services	199,890	301,440	338,775	432,877	465,686	91,559	91,559
818.001 Cont.Service-Well Field	16,625	49,532	7,036	8,000	3,531	10,500	10,500
818.003 Cont.Service-Pumping Station	2,061	2,473	146	10,000	5,500	6,000	6,000
853 Telephone	3,009	2,794	2,756	3,350	3,350	3,350	3,350
873 Travel	753	-87	164	1,300	1,300	1,300	1,300
921 Utilities-Gas	19,343	25,413	28,797	32,000	43,500	50,025	50,025
922 Utilities-Electricity	249,587	231,617	253,116	260,000	270,000	340,200	340,200
923 Utilities-Water	3,871	3,704	3,588	4,500	4,000	4,000	4,000

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**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

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

Account Description	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Contractual and Other: (Cont'd.)</b>							
931 Building Maintenance	2,762	2,669	3,125	3,000	2,500	3,000	3,000
939 Vehicle Maintenance	5,978	5,780	6,599	6,000	6,000	6,000	6,000
941 Rentals	4,300	0	4,300	4,300	4,300	4,300	4,300
943 Equipment Rental-Motor Pool	0	147	0	300	0	0	0
958 Memberships and Dues	0	0	0	0	300	300	300
960 Education & Training	2,297	1,174	997	5,475	3,360	4,600	4,600
966 Public Works Overhead	0	17	0	0	0	0	0
	<u>530,275</u>	<u>644,340</u>	<u>667,912</u>	<u>792,325</u>	<u>833,404</u>	<u>564,250</u>	<u>564,250</u>
<b>Water Treatment Plant &amp; Pumping</b>	<u>1,566,283</u>	<u>1,710,152</u>	<u>1,773,764</u>	<u>2,095,150</u>	<u>2,077,685</u>	<u>2,051,758</u>	<u>2,051,758</u>

**City of Jackson**  
**Fiscal Year 2006/07 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		55,547
013	WTP Supervisor	1		67,057
302	Utility Worker I	1		32,389
307	WTP Mechanic/Relief Operator II	2		88,860
308	WTP Operator II	4		187,684
308	Mechanic III	1		46,571
PT	Part Time		1	10,000
	<b>Activity Total</b>	<u>10</u>	<u>1</u>	<u>488,108</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 2006/07 Adopted Budget Analysis of Estimated Changes in Working Capital

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***Fund 599 Parking Deck Fund***

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Revenues</b>	126,899	253,424	258,405	254,170	257,047	257,000	257,000
<b>Expenses</b>	27,499	369,135	386,660	413,624	424,807	431,649	431,649
<b>Excess of Revenues Over (Under) Expenses</b>	99,400	(115,711)	(128,255)	(159,454)	(167,760)	(174,649)	(174,649)
<b>Add: Depreciation</b>	0	262,943	262,943	262,943	262,943	262,943	262,943
<b>Increase (Decrease) in Working capital</b>	99,400	147,232	134,688	103,489	95,183	88,294	88,294
<b>Working Capital - Beginning of Year</b>	0	99,400	246,632	381,320	381,320	476,503	476,503
<b>Working Capital - End of Year</b>	99,400	246,632	381,320	484,809	476,503	564,797	564,797

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

*Fund 599 Parking Deck Fund*

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
653 Parking Permits	0	0	0	0	0	0	0
653.007 Parking Permits (Brown)	125,000	250,050	250,050	250,000	250,000	250,000	250,000
698 Miscellaneous	0	3,429	-45	0	0	0	0
664 Interest	1,899	-55	8,400	4,170	7,047	7,000	7,000
<b>Total Revenues</b>	<b>126,899</b>	<b>253,424</b>	<b>258,405</b>	<b>254,170</b>	<b>257,047</b>	<b>257,000</b>	<b>257,000</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

**Fund 599 Parking Deck Fund**  
**Dept 599 Parking Deck**

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
706 Salaries and Wages	3,085	7,410	11,242	14,465	14,465	16,000	16,000
707 Temporary Wages	362	4,589	1,673	0	600	600	600
709 Overtime	134	924	6,060	4,635	5,000	6,000	6,000
715 Employers FICA	259	962	1,467	1,002	1,535	1,729	1,729
719 Health Insurance	353	1,698	3,762	1,419	2,558	2,926	2,926
722 Pension-General	76	210	608	590	876	1,210	1,210
724 Unemployment Comp.	32	116	143	48	9	112	112
724.001 Workers Compensation	130	276	425	176	336	210	210
725 Other Fringe Benefits	47	142	277	149	292	309	309
	<b>4,478</b>	<b>16,327</b>	<b>25,657</b>	<b>22,484</b>	<b>25,671</b>	<b>29,096</b>	<b>29,096</b>
<b>Material and Supplies:</b>							
740 Operating Supplies	2,524	8,714	452	15,000	3,000	10,000	10,000
756 Miscellaneous Supplies	0	187	0	3,000	0	3,000	3,000
782 Materials	1,437	11,711	12,030	7,000	6,000	7,000	7,000
	<b>3,961</b>	<b>20,612</b>	<b>12,482</b>	<b>25,000</b>	<b>9,000</b>	<b>20,000</b>	<b>20,000</b>
<b>Contractual And Other:</b>							
808 Audit Fees	0	21	336	336	331	364	364
818 Contractual Services	0	540	720	6,500	24,487	15,178	15,178
853 Telephone	155	0	1,546	1,523	1,500	1,600	1,600
914 Insurance	0	7,728	8,024	8,184	8,650	8,823	8,823
920 Utilities	11,710	39,683	42,033	44,908	44,900	51,500	51,500
930 Repairs & Maintenance	0	995	5,428	5,000	6,000	10,000	10,000
943 Equip. Rental - Motor Pool	3,871	12,392	10,949	12,421	12,000	5,500	5,500
956.001 Contingency	0	0	0	10,000	10,000	10,000	10,000
965.101 Admin.-General Fund	0	1,134	4,952	0	5,000	6,000	6,000
966 PW Overhead	1,600	2,629	7,772	4,500	4,500	4,550	4,550
967 ENG Overhead	1,724	4,131	3,818	9,825	9,825	6,095	6,095
	<b>19,060</b>	<b>69,253</b>	<b>85,578</b>	<b>103,197</b>	<b>127,193</b>	<b>119,610</b>	<b>119,610</b>
<b>Capital Outlay :</b>							
971 Depreciation	0	262,943	262,943	262,943	262,943	262,943	262,943
976.599 Parking Deck-Repair & Repl.	0	0	0	0	0	0	0
977 Equipment	0	0	0	0	0	0	0
	<b>0</b>	<b>262,943</b>	<b>262,943</b>	<b>262,943</b>	<b>262,943</b>	<b>262,943</b>	<b>262,943</b>
<b>Total Expenses</b>	<b>27,499</b>	<b>369,135</b>	<b>386,660</b>	<b>413,624</b>	<b>424,807</b>	<b>431,649</b>	<b>431,649</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.**

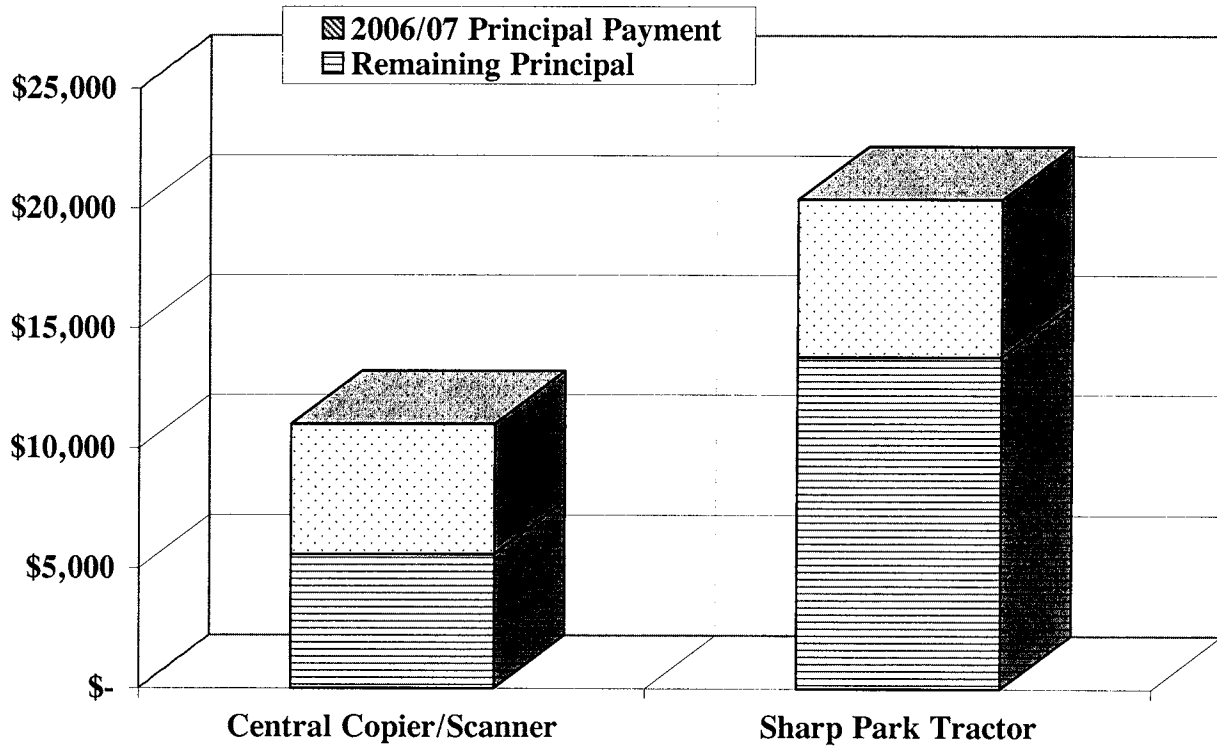
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**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Internal Service Funds**  
**Debt Summary**

Fund#	Issue Name	Date Issued	Loan Amount	Principal Outstanding 6/30/2006	FY 2006/07	
					Principal	Interest
663	1) Workers Compensation Fund Loan	8/1/2005	\$ 16,714	\$ 11,000	\$ 5,419	\$ 330
663	2) Workers Compensation Fund Loan	5/3/2006	20,396	20,396	6,599	612
<b>Internal Service Fund Totals</b>			<b>\$ 37,110</b>	<b>\$ 31,396</b>	<b>\$ 12,018</b>	<b>\$ 942</b>

- 1) Loan for new central copier/scanner equipment located in the Purchasing Department.
- 2) Loan for Kubota Tractor - Sharp Park

↓  
*Principal/Interest for Item #2  
not included in Budget - Amendment Pending.*



## (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 2006/07 Adopted Budget Analysis of Estimated Changes in Working Capital

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***Fund 641 Public Works Administration Fund***

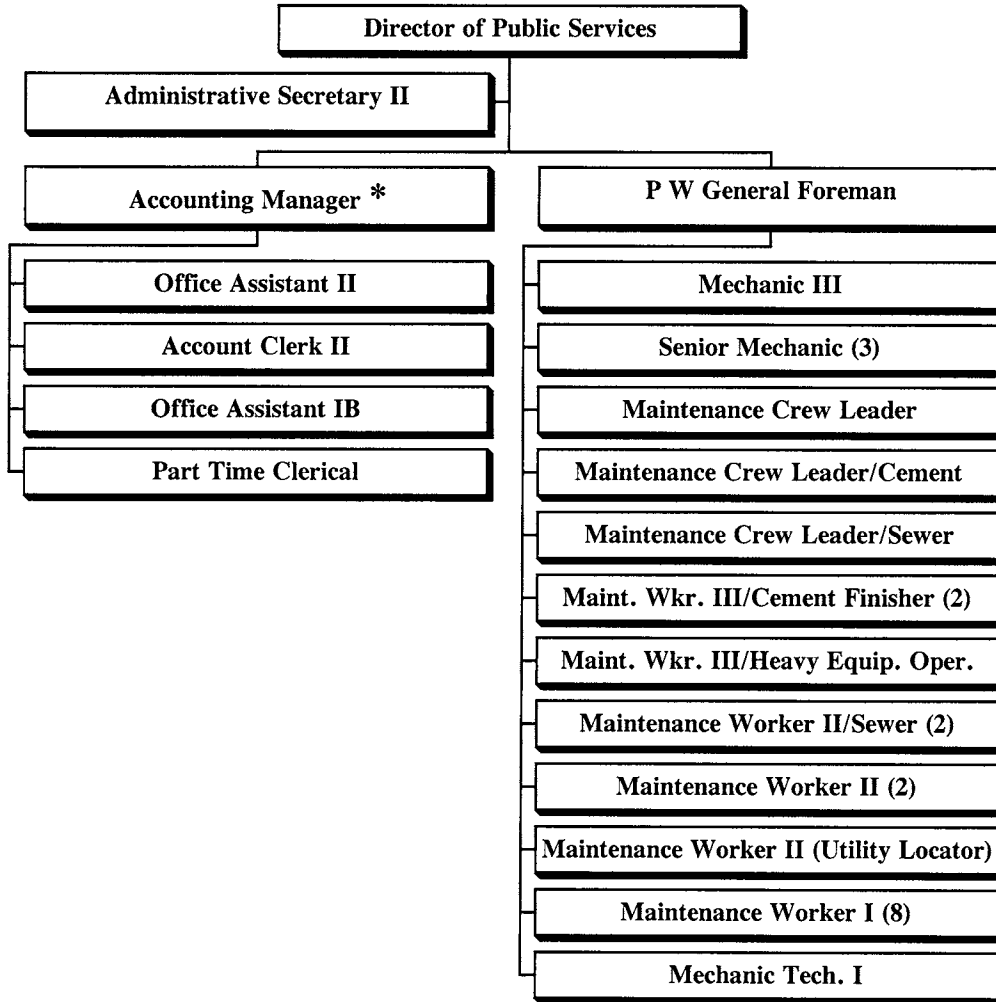
	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	727,178	763,463	619,483	702,638	584,159	687,167	687,167
Expenditures	690,097	719,233	656,208	702,638	664,403	679,167	679,167
Revenues Over (Under) Expenses				0	(80,244)	8,000	8,000
Estimated Working Capital - Beginning of Year				279,180	279,180	198,936	198,936
Estimated Working Capital - End of Year				<u>279,180</u>	<u>198,936</u>	<u>206,936</u>	<u>206,936</u>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

***Fund 641 Public Works Administration Fund***

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
626.000 Charges for Services	712,280	743,094	602,864	702,638	576,132	679,167	<b>679,167</b>
664 Interest	12,371	4,799	8,721	0	8,027	8,000	<b>8,000</b>
685 Insurance Refund	0	0	7,898	0	0	0	<b>0</b>
685.677 Insurance Refund-W/C	0	15,295	0	0	0	0	<b>0</b>
698 Miscellaneous	2,527	275	0	0	0	0	<b>0</b>
<b>Total Revenues</b>	<b>727,178</b>	<b>763,463</b>	<b>619,483</b>	<b>702,638</b>	<b>584,159</b>	<b>687,167</b>	<b>687,167</b>

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



\* Allocated 50% to Water Billing & Collection # 591-558  
and 20% to Engineering Administration # 642-449

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Fund-Activity: 641-440</i>				
<i>Department: Public Works</i>				
006	Administrative Secretary II	1		42,683
011	Public Works General Foreman	1		59,010
012	Accounting Manager	1		62,858
019	Director of Public Services	1		91,541
304	Office Assistant IB	1		37,253
304	Maintenance Worker I	8		261,601
304	Mechanic Tech. I	1		32,789
305	Maint. Worker II (Utility Locator)	1		33,234
305	Maintenance Worker II	2		72,585
305	Maintenance Worker II/Sewer	2		75,595
305	Account Clerk II	1		39,354
305	Office Assistant II	1		38,471
306	Maint. Worker III/Heavy Equip. Oper.	1		41,475
306	Maint. Worker III//Cement Finisher	2		79,422
307	Maintenance Crew Leader/Cement	1		39,506
307	Maintenance Crew Leader	1		43,930
307	Maintenance Crew Leader/Sewer	1		42,273
309	Senior Mechanic	3		145,273
310	Mechanic III	1		53,477
<b>Department Total</b>		<b>31</b>		<b>1,292,330</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.  
The Accounting Manager is allocated (20%) to Engineering and 50% to the Water Fund (591-558) based on estimated time spent. In addition, the Director of Public Services is allocated 50% to the Water Department (591-556) and the Maintenance Worker II (Utility Locator) is allocated 50% to the Water Department (591-560).*

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

**Fund 641 Public Works Administration Fund**  
**Dept 440 Public Works Administration**

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>							
702 Termination Pay	13,024	26,772	33,310	0	0	0	0
706 Salaries And Wages	354,196	370,867	349,464	336,365	336,365	264,202	264,202
707 Temporary Wages	15,204	15,072	15,282	19,000	6,000	5,000	5,000
709 Overtime	6,442	8,161	2,764	6,539	6,539	5,000	5,000
715 Employers FICA	29,435	30,345	31,074	27,686	26,691	20,976	20,976
719 Health Insurance	76,686	85,232	84,707	89,747	89,747	78,653	78,653
722 Pension-General	9,047	8,955	12,665	15,431	15,431	14,806	14,806
724 Unemployment Comp.	1,248	1,697	1,652	1,827	1,827	2,171	2,171
724.001 Workers Compensation	9,538	5,133	5,151	7,878	7,878	8,794	8,794
725 Other Fringe Benefits	-6,829	-7,412	-11,903	6,855	6,855	7,501	7,501
	<b>507,991</b>	<b>544,822</b>	<b>524,166</b>	<b>511,328</b>	<b>497,333</b>	<b>407,103</b>	<b>407,103</b>
<b>Material And Supplies:</b>							
726 Office Supplies	8,586	18,736	7,411	9,920	9,920	9,298	9,298
737. Publications	694	170	305	170	170	524	524
755 Safety Supplies	15,064	13,134	8,517	13,900	13,900	13,081	13,081
756 Miscellaneous Supplies	10	-644	-81	0	610	0	0
758 Laundry	5,451	5,087	5,767	7,000	7,000	4,384	4,384
759 Small Tools	275	0	0	500	0	0	0
782 Materials	27,792	26,697	8,078	20,500	20,000	9,148	9,148
	<b>57,872</b>	<b>63,180</b>	<b>29,997</b>	<b>51,990</b>	<b>51,600</b>	<b>36,435</b>	<b>36,435</b>
<b>Contractual And Other:</b>							
719.001 Health Insurance-Retirees	0	0	0	0	0	127,829	127,829
722.003 Pension - General-Other	35,443	37,214	39,076	41,029	41,029	43,081	43,081
808 Audit Fees	530	482	637	637	553	608	608
818 Contractual Services	35,224	17,575	19,431	26,307	20,000	17,587	17,587
823 Medical Supplies	0	0	0	500	500	500	500
853 Telephone	13,049	12,944	12,228	17,000	16,000	16,345	16,345
873 Travel	800	607	0	0	0	0	0
914 Insurance	5,347	6,022	6,011	6,131	5,691	5,805	5,805
920 Utilities	10,306	10,327	10,802	15,660	7,272	5,485	5,485
924 Utilities-Heating	7,440	7,493	9,701	13,480	4,674	4,840	4,840
933 Equipment Maintenance	1,227	1,079	436	1,436	1,436	1,436	1,436
934 Office Equipment Maintenance	400	1,110	2,420	2,420	2,420	2,920	2,920
942. Building Rental	0	0	0	0	0	0	0
943 Equipment Rental - MP	8,370	7,311	0	0	0	0	0
946 Office Equipment Rental	931	771	649	1,500	1,500	1,545	1,545
958 Memberships & Dues	487	672	312	895	895	923	923
960 Education & Training	4,551	2,944	316	4,225	1,000	2,325	2,325
967 Eng. Overhead	0	0	26	0	0	0	0
	<b>124,105</b>	<b>106,551</b>	<b>102,045</b>	<b>131,220</b>	<b>102,970</b>	<b>231,229</b>	<b>231,229</b>
<b>Capital Outlay:</b>							
983 Office Equipment	129	4,680	0	8,100	12,500	0	0
984 Software	0	0	0	0	0	4,400	4,400
	<b>129</b>	<b>4,680</b>	<b>0</b>	<b>8,100</b>	<b>12,500</b>	<b>4,400</b>	<b>4,400</b>
<b>Total Expenditures</b>	<b>690,097</b>	<b>719,233</b>	<b>656,208</b>	<b>702,638</b>	<b>664,403</b>	<b>679,167</b>	<b>679,167</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 2006/07 Adopted Budget Analysis of Estimated Changes in Working Capital

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*Fund 642 Engineering Administration Fund*

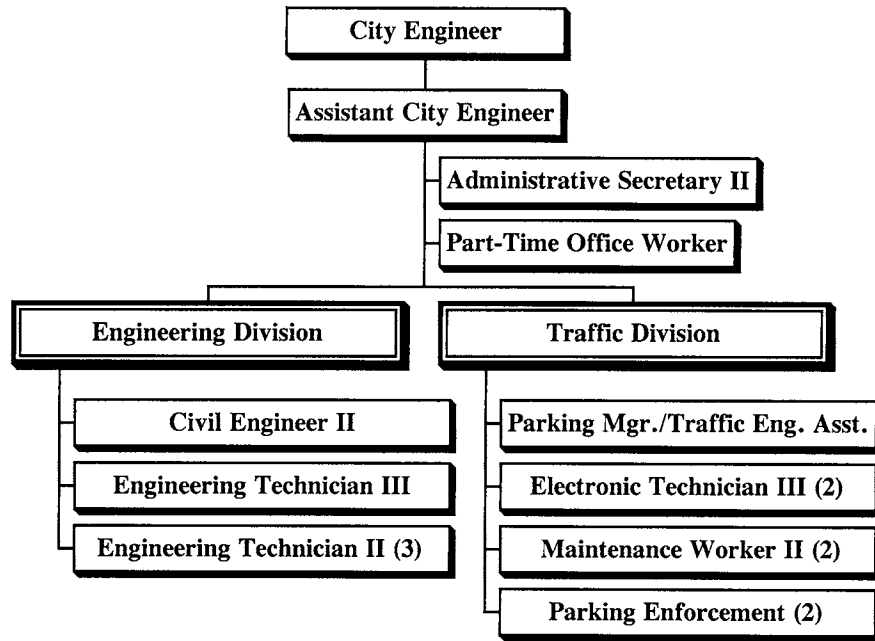
	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	391,689	364,788	347,139	414,001	391,660	410,549	410,549
Expenditures	335,322	319,415	368,090	414,001	368,920	425,542	425,542
Revenues Over (Under) Expenses				0	22,740	(14,993)	(14,993)
Estimated Working Capital - Beginning of Year				114,965	114,965	137,705	137,705
Estimated Working Capital - End of Year				<u>114,965</u>	<u>137,705</u>	<u>122,712</u>	<u>122,712</u>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

***Fund 642 Engineering Administration Fund***

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
626.000 Charges for Services	390,801	359,281	343,997	414,001	389,330	410,549	<b>410,549</b>
664 Interest	747	1,170	2,882	0	2,080	0	<b>0</b>
685.677 Insurance Refund-W/C	0	4,210	0	0	0	0	<b>0</b>
698 Miscellaneous	141	127	260	0	250	0	<b>0</b>
<b>Total Revenues</b>	<b>391,689</b>	<b>364,788</b>	<b>347,139</b>	<b>414,001</b>	<b>391,660</b>	<b>410,549</b>	<b>410,549</b>

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



**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Personnel Schedule**

Class Grade	Position	# Positions		Budgeted Salaries & Wages
		Permanent	Temporary	
<i>Fund-Activity: 642-449</i>		<i>(Does not include part time)</i>		
<i>Department: Engineering</i>				
006	Administrative Secretary II	1		42,699
010	Parking Mgr./Traffic Engineer Asst.	1		55,547
011	Civil Engineer II	1		53,363
015	Assistant City Engineer	1		74,917
019	City Engineer	1		91,541
305	Maintenance Worker II (Traffic)	2		78,708
306	Engineering Technician II	3		123,343
307	Engineering Technician III	1		43,909
308	Electronic Technician III	2		93,100
PT	Part Time Office Worker		1	17,472
PT	Parking Enforcement		2	24,700
<b>Department Total</b>		<b>13</b>	<b>3</b>	<b>699,299</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.  
The Accounting Manager (641-440) is allocated (20%) to Engineering.*

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

**Fund 642 Engineering Administration Fund**  
**Dept 449 Engineering Office**

Account Description		2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
		Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Personal Services:</b>								
702	Termination Pay	0	0	9,325	0	0	0	0
706	Salaries And Wages	185,037	186,540	198,827	221,214	190,000	177,936	177,936
707	Temporary Wages	738	70	201	0	16,697	17,472	17,472
709	Overtime	853	512	4,063	1,460	1,400	1,549	1,549
715	Employers FICA	14,075	12,980	16,028	17,034	15,919	15,067	15,067
719	Health Insurance	13,792	19,107	33,672	35,823	33,601	36,020	36,020
722	Pension-General	4,612	4,401	7,030	10,020	8,613	9,872	9,872
724	Unemployment Comp.	517	653	1,039	805	89	1,067	1,067
724.001	Workers Compensation	4,033	2,110	1,913	3,154	4,410	2,714	2,714
725	Other Fringe Benefits	-3,182	-3,592	-5,562	3,827	3,838	3,226	3,226
		<b>220,475</b>	<b>222,781</b>	<b>266,536</b>	<b>293,337</b>	<b>274,567</b>	<b>264,923</b>	<b>264,923</b>
<b>Material And Supplies:</b>								
726	Office Supplies	7,992	9,874	6,397	10,691	9,215	8,576	8,576
737	Publications	1,379	468	1,375	1,985	2,300	2,160	2,160
753	Survey Supplies	226	199	0	690	624	690	690
755.	Safety Supplies	914	620	2,199	1,500	900	1,000	1,000
757	Photography Supplies	950	393	620	500	500	750	750
759	Small Tools	27	0	185	1,000	819	600	600
782.	Materials	10,556	9,728	4,814	11,284	5,000	5,000	5,000
		<b>22,044</b>	<b>21,282</b>	<b>15,590</b>	<b>27,650</b>	<b>19,358</b>	<b>18,776</b>	<b>18,776</b>
<b>Contractual And Other:</b>								
719.001	Health Insurance-Retirees	0	0	0	0	0	33,748	33,748
722.003	Pension - General-Other	8,573	9,002	9,452	9,925	9,925	10,421	10,421
808	Audit Fees	290	237	289	289	313	344	344
818	Contractual Services	8,331	392	5,276	10,000	1,000	2,000	2,000
853	Telephone	13,140	11,965	9,408	11,124	11,124	10,592	10,592
873	Travel	134	619	654	2,000	500	500	500
914	Insurance	1,239	2,344	2,207	2,251	2,658	2,711	2,711
920	Utilities	10,306	10,327	10,802	7,000	5,064	4,113	4,113
924	Utilities-Heating	7,440	7,492	9,701	3,000	3,525	3,630	3,630
933	Equipment Maintenance	12,566	12,604	13,181	11,300	11,300	11,300	11,300
934	Office Equipment Maintenance	400	1,390	2,273	1,650	2,200	2,419	2,419
943	Equipment Rental - MP	918	960	0	0	0	0	0
946	Office Equipment Rental	932	610	649	1,000	500	500	500
958	Memberships & Dues	-1,065	2,352	2,271	2,125	2,000	2,200	2,200
960	Education & Training	2,167	2,836	1,135	4,350	2,500	4,950	4,950
965.101	Admin.-General Fund	0	0	0	0	0	22,000	22,000
967.	Eng. Overhead	5,454	-4,532	0	0	0	0	0
		<b>70,825</b>	<b>58,598</b>	<b>67,298</b>	<b>66,014</b>	<b>52,609</b>	<b>111,428</b>	<b>111,428</b>
<b>Capital Outlay:</b>								
977	Equipment	19,963	15,818	0	0	0	0	0
981	Office Furniture	0	0	11,935	10,000	7,246	2,000	2,000
983	Office Equipment	921	851	0	5,000	7,140	13,000	13,000
984	Software	1,094	85	6,731	12,000	8,000	15,415	15,415
		<b>21,978</b>	<b>16,754</b>	<b>18,666</b>	<b>27,000</b>	<b>22,386</b>	<b>30,415</b>	<b>30,415</b>
<b>Total Expenditures</b>		<b>335,322</b>	<b>319,415</b>	<b>368,090</b>	<b>414,001</b>	<b>368,920</b>	<b>425,542</b>	<b>425,542</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 2006/07 Adopted Budget Analysis of Estimated Changes in Working Capital

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***Fund 661 Motor Pool & Garage Fund***

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	1,270,509	1,251,058	1,131,418	1,180,855	1,236,326	1,123,888	1,123,888
Expenditures	1,280,916	1,094,174	959,443	1,571,036	1,671,219	1,763,649	1,763,649
Revenues Over (Under) Expenses				(390,181)	(434,893)	(639,761)	(639,761)
Add: Depreciation				187,560	200,000	200,000	200,000
Estimated Change in Working Capital				(202,621)	(234,893)	(439,761)	(439,761)
Estimated Working Capital - Beginning of Year				1,220,894	1,220,894	986,001	986,001
Estimated Working Capital - End of Year				<b>1,018,273</b>	<b>986,001</b>	<b>546,240</b>	<b>546,240</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

***Fund 661 Motor Pool And Garage Fund***

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
626.337 Charges for Services - Fire Dept.	88,067	89,779	89,224	90,000	80,000	80,000	<b>80,000</b>
649 Police Auction	0	5,781	0	0	1,295	0	<b>0</b>
664 Interest	12,600	10,116	20,658	10,000	25,000	20,000	<b>20,000</b>
669 Equipment Rental	1,128,059	1,087,894	962,799	1,040,855	969,072	973,888	<b>973,888</b>
673 Sale Of Fixed Assets	3,000	0	0	0	0	0	<b>0</b>
685 Insurance Refund	0	0	2,750	0	110,959	0	<b>0</b>
685.677 Insurance Refund-W/C	0	6,590	0	0	0	0	<b>0</b>
698 Miscellaneous	38,783	50,898	55,987	40,000	50,000	50,000	<b>50,000</b>
<b>Total Revenues</b>	<b>1,270,509</b>	<b>1,251,058</b>	<b>1,131,418</b>	<b>1,180,855</b>	<b>1,236,326</b>	<b>1,123,888</b>	<b>1,123,888</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Expenditure Detail**

**Fund 661 Motor Pool And Garage Fund**  
**Dept 454 Motor Pool**

Account Description		2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Personal Services:</b>								
702	Termination Pay	0	0	0	0	792	0	0
706	Salaries And Wages	180,345	187,413	187,363	194,239	194,239	264,388	264,388
707	Temporary Wages	1,621	11,046	5,401	5,000	5,000	5,000	5,000
709	Overtime	6,914	7,135	4,161	11,850	11,850	12,051	12,051
715	Employers FICA	14,154	15,113	14,621	16,148	16,148	21,530	21,530
719	Health Insurance	31,693	40,574	44,229	55,416	55,416	78,708	78,708
722	Pension-General	4,681	4,776	6,701	9,274	9,274	15,204	15,204
724	Unemployment Comp.	770	762	802	920	920	1,689	1,689
724.001	Workers Compensation	8,016	4,446	4,192	4,933	4,933	6,839	6,839
725	Other Fringe Benefits	5,259	5,751	5,960	5,480	5,480	5,896	5,896
		<b>253,453</b>	<b>277,016</b>	<b>273,430</b>	<b>303,260</b>	<b>304,052</b>	<b>411,305</b>	<b>411,305</b>
<b>Material And Supplies:</b>								
726	Office Supplies	0	0	0	0	1,000	1,000	1,000
751	Gasoline	54,796	59,550	73,802	80,000	80,000	102,174	102,174
755.	Safety Supplies	0	0	0	0	1,000	650	650
756	Miscellaneous Supplies	43,367	30,262	27,612	25,200	25,200	30,920	30,920
758	Laundry	0	0	0	0	500	1,219	1,219
759	Small Tools	50,320	10,798	9,099	26,000	26,000	26,492	26,492
782	Materials	263,021	203,423	183,581	200,000	200,000	213,055	213,055
		<b>411,504</b>	<b>304,033</b>	<b>294,094</b>	<b>331,200</b>	<b>333,700</b>	<b>375,510</b>	<b>375,510</b>
<b>Contractual And Other:</b>								
719.001	Health Insurance-Retirees	0	0	0	0	0	11,313	11,313
808	Audit Fees	888	901	995	995	826	909	909
818	Contractual Services	18,495	57,709	44,704	64,000	64,000	79,965	79,965
873	Travel	328	1,041	0	0	300	476	476
914	Insurance	31,782	37,652	38,067	38,828	34,281	34,967	34,967
920.000	Utilities	117	3,670	1,334	2,000	17,555	19,311	19,311
933	Equipment Maintenance	1,000	5,578	1,710	1,810	15,764	17,341	17,341
943	Equipment Rental - MP	5,723	324	0	0	2,257	5,000	5,000
946	Office Equipment Rental	0	0	0	0	168	336	336
960	Education & Training	876	460	95	5,000	5,000	5,000	5,000
965.101	Admin.-General Fund	26,251	32,010	25,826	28,816	28,816	28,816	28,816
966	PW Overhead	155,859	163,860	133,568	154,567	100,000	0	0
967	Eng. Overhead	1,787	947	1,399	0	1,200	0	0
		<b>243,106</b>	<b>304,152</b>	<b>247,698</b>	<b>296,016</b>	<b>270,167</b>	<b>203,434</b>	<b>203,434</b>
<b>Capital Outlay:</b>								
971	Depreciation	282,048	187,560	143,285	187,560	200,000	200,000	200,000
976	Building Addition	0	7,964	0	0	0	0	0
976.042	Storage Building	0	1,303	0	0	0	0	0
982	Machinery & Equipment	89,805	12,146	936	453,000	563,300	573,000	573,000
984	Software	1,000	0	0	0	0	400	400
		<b>372,853</b>	<b>208,973</b>	<b>144,221</b>	<b>640,560</b>	<b>763,300</b>	<b>773,400</b>	<b>773,400</b>
<b>Total Expenditures</b>		<b>1,280,916</b>	<b>1,094,174</b>	<b>959,443</b>	<b>1,571,036</b>	<b>1,671,219</b>	<b>1,763,649</b>	<b>1,763,649</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 2006/07 Adopted Budget Analysis of Estimated Changes in Working Capital

#### *Fund 663 Equipment Revolving Fund*

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	93,618	93,618	0	0	5,714	5,749	5,749
Expenditures	93,618	93,618	0	0	5,714	5,749	5,749
Excess of Revenues Over (Under)							
Expenditures				0	0	0	0
Add: Proceeds of Loan				0	0	0	0
Depreciation							
Less: Acquisition of fixed assets				0	0	0	0
Payment of loan principal							
Net Change in Working Capital				0	0	0	0
Working Capital - Beginning of Year				0	0	0	0
Working Capital - End of Year				<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

***Fund 663 Equipment Revolving Fund***

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
626 Charges For Goods/Service	93,618	93,618	0	0	5,714	5,749	5,749
<b>Total Revenues</b>	<b>93,618</b>	<b>93,618</b>	<b>0</b>	<b>0</b>	<b>5,714</b>	<b>5,749</b>	<b>5,749</b>

**Expenditure Detail**

***Fund 663 Equipment Revolving Fund***  
***Dept 326 Data Processing Equipment***

<b>Account Description</b>	<b>2002/03 Actual</b>	<b>2003/04 Actual</b>	<b>2004/05 Actual</b>	<b>2005/06 Budget</b>	<b>2005/06 Projected</b>	<b>2006/07 Manager Proposed</b>	<b>2006/07 Council Adopted</b>
<b>Capital Outlay:</b>							
971 Depreciation	83,320	88,319	0	0	5,714	5,419	5,419
	83,320	88,319	0	0	5,714	5,419	5,419
<b>Debt Service:</b>							
995 Interest	10,298	5,299	0	0	0	330	330
	10,298	5,299	0	0	0	330	330
<b>Total Expenditures</b>	<b>93,618</b>	<b>93,618</b>	<b>0</b>	<b>0</b>	<b>5,714</b>	<b>5,749</b>	<b>5,749</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 2006/07 Adopted Budget Analysis of Estimated Changes in Working Capital

<i>Fund 677 Workers Compensation Fund</i>	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	527,351	339,254	302,879	357,000	468,600	334,000	334,000
Expenditures	491,209	735,462	304,835	236,500	319,053	208,000	208,000
Revenues Over (Under) Expenses	36,142	(396,208)	(1,956)	120,500	149,547	126,000	126,000
Working Capital - Beginning of Year	1,785,319	1,821,461	1,425,253	1,423,297	1,423,297	1,572,844	1,572,844
Working Capital - End of Year	<u>1,821,461</u>	<u>1,425,253</u>	<u>1,423,297</u>	<u>1,543,797</u>	<u>1,572,844</u>	<u>1,698,844</u>	<u>1,698,844</u>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

**Fund 677 Workers Compensation Fund**

Account Description		2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
		Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
664	Interest	64,372	55,276	36,448	60,000	40,000	50,000	50,000
685	Insurance Refund	5,046	39,657	31,014	50,000	180,000	25,000	25,000
698.000	Miscellaneous	0	530	1,302	0	0	0	0
699.101	Cont.-General Fund	314,066	164,090	157,016	165,000	165,000	170,000	170,000
699.202	Cont.-Major Street Fund	20,297	10,212	9,632	10,500	10,500	11,000	11,000
699.203	Cont.-Local Street Fund	8,568	5,160	4,380	5,200	5,200	5,500	5,500
699.208	Cont.-Sharp Park Oper. Fund	14,093	7,669	6,856	8,000	8,000	8,500	8,500
699.249	Cont.-Building Inspection Fund	5,188	2,322	2,497	2,500	2,500	3,000	3,000
699.296	Cont.-Recreation Activity Fd	6,811	2,722	2,220	3,000	3,000	3,500	3,500
699.402	Cont.-Water Equip. Repl. Fd	0	615	1,065	650	1,200	1,500	1,500
699.404	Cont.-Sanitary Sewer Maint. Fd	0	1,624	2,273	1,650	2,400	3,000	3,000
699.405	Cont.-Sanitary Sewer Repl. Fd	0	847	790	850	850	1,000	1,000
699.583	Cont.-Sharp Park Golf Prac.Ctr.	1,800	1,108	757	1,200	1,200	1,500	1,500
699.585	Cont.-Auto Parking Fund	3	0	97	0	100	150	150
699.586	Cont. Parking Assessment Fd.	948	608	603	600	600	650	650
699.590	Cont.-Sewer Fund	22,923	12,379	12,435	12,500	12,500	13,000	13,000
699.591	Cont.-Water Fund	39,287	20,809	20,364	21,000	21,000	21,500	21,500
699.599	Cont.- Parking Deck Fd.	118	276	424	300	500	600	600
699.641	Cont.-Public Works Admin. Fund	11,738	6,709	6,534	6,800	6,800	7,000	7,000
699.642	Cont.-Engineering Admin. Fund	4,099	2,195	1,981	2,250	2,250	2,500	2,500
699.661	Cont.-Motor Pool & Gar. Fund	7,994	4,446	4,191	5,000	5,000	5,100	5,100
<b>Total Revenues</b>		<b>527,351</b>	<b>339,254</b>	<b>302,879</b>	<b>357,000</b>	<b>468,600</b>	<b>334,000</b>	<b>334,000</b>

**Expenditure Detail**

**Fund 677 Workers Compensation Fund**  
**Dept 677 Workers Compensation Insurance**

Account Description		2002/03	2003/04	2004/05	Manager	2005/06	2006/07	2006/07
		Actual	Actual	Actual	Proposed	Projected	Manager Proposed	Manager Proposed
<b>Contractual And Other:</b>								
808	Audit Fees	152	347	672	500	263	500	500
917.002	Workers Comp. Claims	418,873	195,600	228,348	150,000	212,000	100,000	100,000
917.003	Workers Comp. Fee	66,111	72,206	68,208	80,000	99,290	100,000	100,000
956.001	Contingency	0	0	0	0	0	0	0
964.000	Refunds (W/C Contributions)	0	461,700	0	0	0	0	0
965.101	Admin.-General Fund	6,073	5,609	7,607	6,000	7,500	7,500	7,500
		<b>491,209</b>	<b>735,462</b>	<b>304,835</b>	<b>236,500</b>	<b>319,053</b>	<b>208,000</b>	<b>208,000</b>
<b>Total Expenses</b>		<b>491,209</b>	<b>735,462</b>	<b>304,835</b>	<b>236,500</b>	<b>319,053</b>	<b>208,000</b>	<b>208,000</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 2006/07 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 702 County & School Tax Collection Fund***

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	35,049	28,147	61,451	35,000	110,000	110,000	<b>110,000</b>
Expenditures	35,049	28,147	61,451	35,000	110,000	110,000	<b>110,000</b>
Excess of Revenues Over (Under) Expenditures	0	0	0	0	0	0	0
Fund Balance - Beginning of Year	0	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>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

*Fund 702 County & School Tax Collection Fund*

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
664 Interest	35,049	28,147	61,451	35,000	110,000	110,000	110,000
<b>Total Revenues</b>	<b>35,049</b>	<b>28,147</b>	<b>61,451</b>	<b>35,000</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>

**Expenditure Detail**

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

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Contractual And Other:</b>							
999.101 Cont.-General Fund	35,049	28,147	61,451	35,000	110,000	110,000	110,000
	35,049	28,147	61,451	35,000	110,000	110,000	110,000
<b>Total Expenditures</b>	<b>35,049</b>	<b>28,147</b>	<b>61,451</b>	<b>35,000</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</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 2006/07 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 711 Cemetery Perpetual Maintenance Fund***

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	147,430	16,738	78,760	115,000	115,000	115,000	115,000
Expenditures	77,637	72,962	63,267	80,000	80,000	80,000	80,000
Excess of Revenues Over (Under) Expenditures	69,793	(56,224)	15,493	35,000	35,000	35,000	35,000
Fund Balance - Beginning of Year	1,539,612	1,609,405	1,553,181	1,553,181	1,553,181	1,588,181	1,588,181
<b>Fund Balance - End of Year</b>	<b>1,609,405</b>	<b>1,553,181</b>	<b>1,568,674</b>	<b>1,588,181</b>	<b>1,588,181</b>	<b>1,623,181</b>	<b>1,623,181</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

*Fund 711 Cemetery Perpetual Maintenance Fund*

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
642 Charges For Services-Sales	31,455	21,379	34,945	35,000	35,000	35,000	35,000
664 Interest	0	0	0	0	0	0	0
664.300 Interest - Madison	77,637	77,839	63,822	80,000	80,000	80,000	80,000
693.300 Gain/Loss On Sales - Madison	3,846	-13,902	10,665	0	0	0	0
697.300 Unrealized Gain - Madison	34,492	-68,578	-30,672	0	0	0	0
<b>Total Revenues</b>	<b>147,430</b>	<b>16,738</b>	<b>78,760</b>	<b>115,000</b>	<b>115,000</b>	<b>115,000</b>	<b>115,000</b>

**Expenditure Detail**

*Fund 711 Cemetery Perpetual Maintenance Fund*  
*Dept 711 Cemetery Trust*

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Contractual And Other:</b>							
956.300 Administration - Madison	7,890	7,970	7,791	8,000	8,000	8,000	8,000
999.101 Cont.-General Fund	69,747	64,992	55,476	72,000	72,000	72,000	72,000
	77,637	72,962	63,267	80,000	80,000	80,000	80,000
<b>Total Expenditures</b>	<b>77,637</b>	<b>72,962</b>	<b>63,267</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</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 2006/07 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 718 Ella W. Sharp Endowment Fund***

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	70,339	24,944	28,636	47,700	28,799	48,000	48,000
Expenditures	55,819	41,919	36,508	47,700	36,746	48,000	48,000
Excess of Revenues Over (Under) Expenditures	14,520	(16,975)	(7,872)	0	(7,947)	0	0
Fund Balance - Beginning of Year	1,117,449	1,131,969	1,114,994	1,107,122	1,107,122	1,099,175	1,099,175
Fund Balance - End of Year	<u>1,131,969</u>	<u>1,114,994</u>	<u>1,107,122</u>	<u>1,107,122</u>	<u>1,099,175</u>	<u>1,099,175</u>	<u>1,099,175</u>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

*Fund 718 Ella W. Sharp Endowment Fund*

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
664 Interest	7,000	7,000	3,424	6,500	3,500	3,000	3,000
665 Bond Interest	44,980	34,534	32,460	40,500	32,550	44,300	44,300
666 Dividends	676	686	696	700	696	700	700
693 Gain/Loss On Sales	17,683	-17,276	-7,944	0	-7,947	0	0
<b>Total Revenues</b>	<b>70,339</b>	<b>24,944</b>	<b>28,636</b>	<b>47,700</b>	<b>28,799</b>	<b>48,000</b>	<b>48,000</b>

**Expenditure Detail**

*Fund 718 Ella W. Sharp Endowment Fund*

*Dept 718 Ella W. Sharp Endowment*

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Contractual And Other:</b>							
999.208 Cont.-Sharp Park Oper. Fund	55,819	41,919	36,508	47,700	36,746	48,000	48,000
	55,819	41,919	36,508	47,700	36,746	48,000	48,000
<b>Total Expenditures</b>	<b>55,819</b>	<b>41,919</b>	<b>36,508</b>	<b>47,700</b>	<b>36,746</b>	<b>48,000</b>	<b>48,000</b>

## (719) Cuiss Endowment Fund

**PURPOSE** - This Fund is used to account for the monies donated by Victor and Jacquelyn Cuiss.

**CHARACTER** - The principal received from the Cuiss' is to remain intact. Revenues generated from investments are transferred to the Sharp Park Golf Practice Center Fund (583) for the purpose of assisting in the operation and maintenance of the Golf Learning Center.

**AUTHORITY** - This Fund was established by the donation of \$ 25,000 on June 2, 2003.

### City of Jackson Fiscal Year 2006/07 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 719 Cuiss Endowment Fund***

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	24,758	467	779	1,100	150	0	0
Expenditures	0	225	779	1,100	25,150	0	0
Excess of Revenues Over (Under) Expenditures	24,758	242	0	0	(25,000)	0	0
Fund Balance - Beginning of Year	0	24,758	25,000	25,000	25,000	0	0
<b>Fund Balance - End of Year</b>	<b>24,758</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

***Fund 719 Cuiss Endowment Fund***

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
664 Interest	6	28	91	100	0	0	0
665 Bond Interest	23	991	993	1,000	150	0	0
675 Donations-Private	25,000	0	0	0	0	0	0
693 Gain/Loss On Sales	-271	-552	-305	0	0	0	0
<b>Total Revenues</b>	<b>24,758</b>	<b>467</b>	<b>779</b>	<b>1,100</b>	<b>150</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

***Fund 719 Cuiss Endowment Fund***  
***Dept 719 Cuiss Endowment***

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Contractual And Other:</b>							
964.000 Refunds-Donations	0	0	0	0	25,000	0	0
999.583 Cont.-SP Golf Pract.Ctr.Fd.	0	225	779	1,100	150	0	0
	0	225	779	1,100	25,150	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>225</b>	<b>779</b>	<b>1,100</b>	<b>25,150</b>	<b>0</b>	<b>0</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 2006/07 Adopted Budget Analysis of Changes in Fund Balance

#### *Fund 731 Employees Retirement System Fund*

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	1,426,295	3,538,145	3,052,156	4,161,300	3,459,565	3,208,725	3,208,786
Expenditures	2,010,838	1,884,679	1,888,030	1,950,000	2,005,000	1,740,000	1,740,000
Excess of Revenues Over (Under) Expenditures	-584,543	1,653,466	1,164,126	2,211,300	1,454,565	1,468,725	1,468,786
Fund Balance - Beginning of Year	28,202,716	27,618,173	29,271,639	29,271,639	29,271,639	30,726,204	30,726,204
Fund Balance - End of Year	27,618,173	29,271,639	30,435,765	31,482,939	30,726,204	32,194,929	32,194,990

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

***Fund 731 Employees Retirement System Fund***

Account Description	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
664 Interest	589,838	692,749	669,696	800,000	800,000	800,000	800,000
666 Dividends	206,441	72,256	2,099	100,000	50,000	50,000	50,000
677 Employee Contributions	243,502	276,909	364,860	450,000	470,000	575,000	575,000
693 Gain/Loss On Sales	-1,761,674	2,342,774	-365,997	200,000	1,000,000	500,000	500,000
697 Unrealized Gain-Investments	1,769,257	-245,127	1,895,354	2,000,000	500,000	500,000	500,000
699.101 Cont.-General Fund	198,987	209,504	243,289	378,000	320,000	390,000	390,000
699.202 Cont.-Major Street Fund	12,927	12,157	17,930	22,000	24,000	30,000	30,000
699.203 Cont.-Local Street Fund	5,055	4,796	6,825	8,600	9,000	11,000	11,000
699.208 Cont.-Sharp Park Oper. Fund	4,102	3,679	5,107	6,700	7,000	8,500	8,500
699.249 Cont.-Building Dept. Fund	7,730	6,950	10,008	12,500	13,000	16,000	16,000
699.296 Cont.-Recreation Activity Fd.	120	76	30	125	40	50	50
699.402 Cont.-Water Equip. Repl. Fd.	0	0	2,894	0	3,800	4,700	4,700
699.404 Cont.-San. Sewer Maint. Fd.	0	0	3,065	0	4,000	5,000	5,000
699.405 Cont.-San. Sewer Repl. Fd.	0	0	2,046	0	2,700	3,300	3,300
699.585 Cont.-Auto. Parking Fd.	0	0	171	0	225	275	336
699.586 Cont.-Parking Assessment	589	715	1,133	1,300	1,500	1,900	1,900
699.590 Cont.-Sewer Fund	22,897	27,243	32,918	49,000	43,000	53,000	53,000
699.591 Cont.-Water Fund	63,036	67,247	83,443	121,000	110,000	135,000	135,000
699.599 Cont.-Parking Deck Fund	76	210	608	375	800	1,000	1,000
699.641 Cont.-PW Admin. Fund	45,545	47,528	53,494	850	70,000	86,000	86,000
699.642 Cont.-Eng. Admin. Fund	13,186	13,703	16,482	2,450	21,500	27,000	27,000
699.661 Cont.-Motor Pool & Gar. Fd.	4,681	4,776	6,701	8,400	9,000	11,000	11,000
<b>Total Revenues</b>	<b>1,426,295</b>	<b>3,538,145</b>	<b>3,052,156</b>	<b>4,161,300</b>	<b>3,459,565</b>	<b>3,208,725</b>	<b>3,208,786</b>

**Expenditure Detail**

***Fund 731 Employees Retirement System Fund***  
***Dept 731 Pensioners-General***

Account Description	2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
	Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Contractual And Other:</b>							
874 Retirement Benefits	1,462,869	1,453,400	1,396,370	1,500,000	1,600,000	1,600,000	1,600,000
874.001 Retirement Benefits-Health Ins	332,348	292,987	384,433	300,000	270,000	0	0
956 Administration	176,835	123,082	77,351	100,000	85,000	90,000	90,000
964 Refunds	38,786	15,210	29,876	50,000	50,000	50,000	50,000
	<b>2,010,838</b>	<b>1,884,679</b>	<b>1,888,030</b>	<b>1,950,000</b>	<b>2,005,000</b>	<b>1,740,000</b>	<b>1,740,000</b>
<b>Total Expenditures</b>	<b>2,010,838</b>	<b>1,884,679</b>	<b>1,888,030</b>	<b>1,950,000</b>	<b>2,005,000</b>	<b>1,740,000</b>	<b>1,740,000</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 2006/07 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 732 Policemen's & Firemen's Pension Fund***

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	389,758	1,528,047	749,994	1,966,276	1,681,276	1,809,667	1,809,667
Expenditures	1,399,408	1,376,706	1,343,856	1,390,000	1,360,000	1,310,000	1,310,000
Excess of Revenues Over (Under) Expenditures	-1,009,650	151,341	-593,862	576,276	321,276	499,667	499,667
Fund Balance - Beginning of Year	7,069,959	6,060,309	6,211,650	6,211,650	6,211,650	6,532,926	6,532,926
Fund Balance - End of Year	<u>6,060,309</u>	<u>6,211,650</u>	<u>5,617,788</u>	<u>6,787,926</u>	<u>6,532,926</u>	<u>7,032,593</u>	<u>7,032,593</u>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

**Fund 732 Policemen's & Firemen's Pension Fund**

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
664 Interest	92,508	71,485	68,695	100,000	75,000	75,000	75,000
666 Dividends	50,443	49,900	43,915	60,000	50,000	50,000	50,000
693 Gain/Loss On Sales	-718,103	129,535	214,501	0	250,000	250,000	250,000
697.000 Unrealized Gain	877,918	976,086	-105,316	1,000,000	500,000	500,000	500,000
699.101 Cont.-General Fund	86,992	301,041	528,199	806,276	806,276	934,667	934,667
<b>Total Revenues</b>	<b>389,758</b>	<b>1,528,047</b>	<b>749,994</b>	<b>1,966,276</b>	<b>1,681,276</b>	<b>1,809,667</b>	<b>1,809,667</b>

**Expenditure Detail**

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

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Contractual And Other:</b>							
874 Retirement Benefits	1,342,182	1,319,244	1,288,110	1,320,000	1,300,000	1,250,000	1,250,000
956 Administration	57,226	57,462	55,746	70,000	60,000	60,000	60,000
	1,399,408	1,376,706	1,343,856	1,390,000	1,360,000	1,310,000	1,310,000
<b>Total Expenditures</b>	<b>1,399,408</b>	<b>1,376,706</b>	<b>1,343,856</b>	<b>1,390,000</b>	<b>1,360,000</b>	<b>1,310,000</b>	<b>1,310,000</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 2006/07 Adopted Budget Analysis of Changes in Fund Balance

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

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	3,240,201	6,836,441	4,207,395	6,122,991	6,157,991	6,448,776	<b>6,448,776</b>
Expenditures	3,098,264	3,242,264	3,285,720	3,500,000	3,175,000	3,200,000	<b>3,200,000</b>
Excess of Revenues Over (Under) Expenditures	141,937	3,594,177	921,675	2,622,991	2,982,991	3,248,776	<b>3,248,776</b>
Fund Balance - Beginning of Year	22,814,113	22,956,050	26,550,227	26,550,227	26,550,227	29,533,218	<b>29,533,218</b>
Fund Balance - End of Year	<b>22,956,050</b>	<b>26,550,227</b>	<b>27,471,902</b>	<b>29,173,218</b>	<b>29,533,218</b>	<b>32,781,994</b>	<b>32,781,994</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

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

Account Description		2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
		Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
664	Interest	331,011	292,240	317,423	375,000	375,000	375,000	375,000
666	Dividends	161,422	177,854	203,069	200,000	200,000	200,000	200,000
677	Employee Contributions	515,889	532,284	572,448	540,000	575,000	575,000	575,000
693	Gain/Loss On Sales	-1,928,488	169,406	786,613	200,000	200,000	200,000	200,000
697	Unrealized Gain-Investments	2,264,819	3,472,150	-138,792	2,000,000	2,000,000	2,000,000	2,000,000
699.101	Cont.-General Fund	1,895,548	2,192,507	2,466,634	2,807,991	2,807,991	3,098,776	3,098,776
<b>Total Revenues</b>		<b>3,240,201</b>	<b>6,836,441</b>	<b>4,207,395</b>	<b>6,122,991</b>	<b>6,157,991</b>	<b>6,448,776</b>	<b>6,448,776</b>

**Expenditure Detail**

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

Account Description		2002/03	2003/04	2004/05	2005/06	2005/06	2006/07	2006/07
		Actual	Actual	Actual	Budget	Projected	Manager Proposed	Council Adopted
<b>Contractual And Other:</b>								
874	Retirement Benefits	2,885,754	3,012,985	2,965,330	3,200,000	2,850,000	2,850,000	2,850,000
956	Administration	184,642	205,058	231,476	225,000	250,000	275,000	275,000
964	Refunds	27,868	24,221	88,914	75,000	75,000	75,000	75,000
		<b>3,098,264</b>	<b>3,242,264</b>	<b>3,285,720</b>	<b>3,500,000</b>	<b>3,175,000</b>	<b>3,200,000</b>	<b>3,200,000</b>
<b>Total Expenditures</b>		<b>3,098,264</b>	<b>3,242,264</b>	<b>3,285,720</b>	<b>3,500,000</b>	<b>3,175,000</b>	<b>3,200,000</b>	<b>3,200,000</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 2006/07 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 736 Public Employee Health Care Fund***

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	0	5,000	250,092	7,500	7,500	7,500	7,500
Expenditures	0	0	0	0	10,000	10,000	10,000
Excess of Revenues Over (Under) Expenditures	0	5,000	250,092	7,500	-2,500	-2,500	-2,500
Fund Balance - Beginning of Year	0	0	5,000	255,092	255,092	252,592	252,592
Fund Balance - End of Year	<b>0</b>	<b>5,000</b>	<b>255,092</b>	<b>262,592</b>	<b>252,592</b>	<b>250,092</b>	<b>250,092</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

**Fund 736 Public Employee Health Care Fund**

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
664 Interest	0	0	92	7,500	7,500	7,500	7,500
666 Dividends	0	0	0	0	0	0	0
677 Employee Contributions	0	0	0	0	0	0	0
693 Gain/Loss On Sales	0	0	0	0	0	0	0
697 Unrealized Gain-Investments	0	0	0	0	0	0	0
699.101 Cont.-General Fund	0	5,000	250,000	0	0	0	0
699.202 Cont.-Major Street Fund	0	0	0	0	0	0	0
699.203 Cont.-Local Street Fund	0	0	0	0	0	0	0
699.208 Cont.-Sharp Park Oper. Fund	0	0	0	0	0	0	0
699.249 Cont.-Building Dept. Fund	0	0	0	0	0	0	0
699.296 Cont.-Recreation Activity Fd.	0	0	0	0	0	0	0
699.590 Cont.-Sewer Fund	0	0	0	0	0	0	0
699.591 Cont.-Water Fund	0	0	0	0	0	0	0
699.641 Cont.-PW Admin. Fund	0	0	0	0	0	0	0
699.642 Cont.-Eng. Admin. Fund	0	0	0	0	0	0	0
699.661 Cont.-Motor Pool & Gar. Fd.	0	0	0	0	0	0	0
<b>Total Revenues</b>	<b>0</b>	<b>5,000</b>	<b>250,092</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>

**Expenditure Detail**

**Fund 736 Public Employee Health Care Fund**

**Dept 747 Retirees Health**

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Contractual And Other:</b>							
874.001 Retirement Benefits-Health Ins	0	0	0	0	0	0	0
956 Administration	0	0	0	0	10,000	10,000	10,000
	0	0	0	0	10,000	10,000	10,000
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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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## (890) 1996 Special Assessment Bond Fund

**PURPOSE** - This Fund is used to account for special assessments levied for projects covered by the rolls included in the fund and to meet the necessary principal and interest requirements of the \$885,000 1996 Special Assessment Bonds, dated November 1, 1996.

**CHARACTER** - The proceeds from the 1996 Special Assessment Bond Issue were used to finance the various projects covered by the Special Assessment rolls. The Special Assessment collections are used to meet the principal and interest requirements of the Bond issue. The Bonds mature serially to 2005 in annual amounts ranging from \$50,000 to \$125,000 and bear interest at rates ranging from 3.85% to 4.90%.

**AUTHORITY** - This Fund is required by the Special Assessment Bond Resolution adopted October 22, 1996, by the City Commission.

### City of Jackson Fiscal Year 2006/07 Adopted Budget Analysis of Changes in Fund Balance

#### *Fund 890 1996 Special Assessment Bond Fund*

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	70,233	42,183	8,460	0	20,165	0	0
Expenditures	112,965	89,739	89,665	12,015	13,700	0	0
Excess of Revenues Over (Under) Expenditures	(42,732)	(47,556)	(81,205)	(12,015)	6,465	0	0
Fund Balance - Beginning of Year	165,028	122,296	74,740	(6,465)	(6,465)	0	0
<b>Fund Balance - End of Year</b>	<b>122,296</b>	<b>74,740</b>	<b>(6,465)</b>	<b>(18,480)</b>	<b>0</b>	<b>0</b>	<b>0</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

***Fund 890 1996 Special Assessment Bond Fund***

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
445 Penalty & Interest-Taxes	8,672	3,752	1,183	0	1,008	0	0
664 Interest	2,364	814	532	0	0	0	0
672 Special Assessments	59,197	37,617	6,745	0	19,157	0	0
<b>Total Revenues</b>	<b>70,233</b>	<b>42,183</b>	<b>8,460</b>	<b>0</b>	<b>20,165</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

***Fund 890 1996 Special Assessment Bond Fund***  
***Dept 895 Special Assessments***

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Debt Service:</b>							
991 Principal	100,000	75,000	85,000	0	0	0	0
995 Interest	12,465	7,765	4,165	0	0	0	0
996 Paying Agent Fees	500	500	500	0	0	0	0
	112,965	83,265	89,665	0	0	0	0
<b>Contractual And Other:</b>							
999.101 Cont.-General Fund	0	0	0	12,015	13,700	0	0
999.899 Cont.-1995 S/A Bond Fund	0	6,474	0	0	0	0	0
	0	6,474	0	12,015	13,700	0	0
<b>Total Expenditures</b>	<b>112,965</b>	<b>89,739</b>	<b>89,665</b>	<b>12,015</b>	<b>13,700</b>	<b>0</b>	<b>0</b>

## (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 2006/07 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 895 Special Assessment Fund***

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	178,678	433,248	241,602	444,881	308,956	663,799	<b>663,799</b>
Expenditures	350,151	333,720	333,776	444,881	308,956	663,799	<b>663,799</b>
Excess of Revenues Over (Under) Expenditures	(171,473)	99,528	(92,174)	0	0	0	<b>0</b>
Fund Balance - Beginning of Year	(663,108)	(834,581)	(735,053)	(827,227)	(827,227)	(827,227)	<b>(827,227)</b>
<b>Fund Balance - End of Year</b>	<b>(834,581)</b>	<b>(735,053)</b>	<b>(827,227)</b>	<b>(827,227)</b>	<b>(827,227)</b>	<b>(827,227)</b>	<b>(827,227)</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

***Fund 895 Special Assessment Fund***

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
672.000 Special Assessments	-171,773	99,667	-92,174	0	0	0	0
672.101 Spec. Assessment-General	0	0	0	0	0	0	0
672.202 Spec. Assessment-Major St.	139,534	192,703	259,417	314,881	224,589	422,445	422,445
672.203 Spec. Assessment-Local St.	151,236	82,833	15,834	70,000	22,858	178,000	178,000
672.586 Spec. Assessment-Parking	59,681	58,045	58,525	60,000	61,509	63,354	63,354
<b>Total Revenues</b>	<b>178,678</b>	<b>433,248</b>	<b>241,602</b>	<b>444,881</b>	<b>308,956</b>	<b>663,799</b>	<b>663,799</b>

**Expenditure Detail**

***Fund 895 Special Assessment Fund***  
***Dept 895 Special Assessments***

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Contractual And Other:</b>							
964.000 Refunds	0	139	0	0	0	0	0
999.101 Cont.-General Fund	0	0	0	0	0	0	0
999.202 Cont.-Major Street Fund	139,234	192,703	259,417	314,881	224,589	422,445	422,445
999.203 Cont.-Local Street Fund	151,236	82,833	15,834	70,000	22,858	178,000	178,000
999.586 Cont.-Parking Assessment Fd.	59,681	58,045	58,525	60,000	61,509	63,354	63,354
	350,151	333,720	333,776	444,881	308,956	663,799	663,799
<b>Total Expenditures</b>	<b>350,151</b>	<b>333,720</b>	<b>333,776</b>	<b>444,881</b>	<b>308,956</b>	<b>663,799</b>	<b>663,799</b>

**City of Jackson**  
**Fiscal Year 2006/07 Adopted Budget**  
**Revenue Detail**

***Fund 899 1995 Special Assessment Bond Fund***

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
445 Penalty & Interest-Taxes	2,869	231	0	0	0	0	0
664 Interest	1,442	241	0	0	0	0	0
672 Special Assessments	17,286	3,868	0	0	0	0	0
699.890 Cont.-1996 S/A Bond Fd.	0	6,474	0	0	0	0	0
<b>Total Revenues</b>	<b>21,597</b>	<b>10,814</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Expenditure Detail**

***Fund 899 1995 Special Assessment Bond Fund***

***Dept 895 Special Assessments***

Account Description	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
<b>Debt Service:</b>							
991 Principal	80,000	40,000	0	0	0	0	0
995 Interest	6,280	2,120	0	0	0	0	0
996 Paying Agent Fees	675	675	0	0	0	0	0
	86,955	42,795	0	0	0	0	0
<b>Total Expenditures</b>	<b>86,955</b>	<b>42,795</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## (899) 1995 Special Assessment Bond Fund

**PURPOSE** - This Fund is used to account for special assessments levied for projects covered by the rolls included in the fund and to meet the necessary principal and interest requirements of the \$890,000 1995 Special Assessment Bonds, dated April 1, 1995.

**CHARACTER** - The proceeds from the 1995 Special Assessment Bond Issue were used to finance the various projects covered by the Special Assessment rolls. The Special Assessment collections are used to meet the principal and interest requirements of the Bond issue. The Bonds mature serially to 2004 in annual amounts ranging from \$40,000 to \$130,000 and bear interest at rates ranging from 4.65% to 7.50%.

**AUTHORITY** - This Fund is required by the Special Assessment Bond Resolution adopted February 28, 1995, by the City Commission.

### City of Jackson Fiscal Year 2006/07 Adopted Budget Analysis of Changes in Fund Balance

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***Fund 899 1995 Special Assessment Bond Fund***

	2002/03 Actual	2003/04 Actual	2004/05 Actual	2005/06 Budget	2005/06 Projected	2006/07 Manager Proposed	2006/07 Council Adopted
Revenues	21,597	10,814	0	0	0	0	0
Expenditures	86,955	42,795	0	0	0	0	0
Excess of Revenues Over (Under) Expenditures	(65,358)	(31,981)	0	0	0	0	0
Fund Balance - Beginning of Year	97,339	31,981	0	0	0	0	0
<b>Fund Balance - End of Year</b>	<b>31,981</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

