

CITY OF JACKSONVILLE, ARKANSAS



Shooting Sports Complex

2015 Annual Operating Budget And Capital Improvement Plan

Jacksonville

Soaring Higher

Jacksonville is home to almost 29,000 people. It offers a hometown atmosphere with the ease of cross-town travel. In a fifteen minute drive, you can get from one side of the city to the other. You can also get to the State Capitol in 15 minutes. Jacksonville has easy access to interstate transportation routes, the Bill and Hillary Clinton National Airport, and the Little Rock River Port.

The city limits of Jacksonville consist of 18,539.5 acres which equals almost 29 square miles. Inside the city limits of Jacksonville, we offer several amenities such as health care, housing, and industry. We also have various places for shopping, entertainment, and relaxation throughout our city.

Healthcare is a growing industry in Jacksonville. We have several medical clinics throughout the City that have dentists, optometrists, chiropractors, and physicians. We also have North Metro Medical Center as our hospital. As the healthcare industry develops into more outpatient services, we expect to see an increase in medical facilities.

Housing options are plentiful and range from apartment living to grand-scale homes. Numerous subdivisions allow the city to appeal to any budget. Several homes have been built to accommodate elderly residents who want to maintain their independence without the burden of huge property maintenance. The quality of life is enhanced by the municipal water and wastewater departments, weekly garbage pickup, weekly recyclables pickup, an easily accessible recycling center, four fire stations, a senior wellness center with a safe room, a library, a community education center (which offers classes through different universities), a new state of the art Public Safety Building that houses the police department and 9-1-1 call center with a safe room, and an efficient courts system.

A diverse mix of industries includes the Little Rock Air Force Base (LRAFB) and twelve manufacturing firms. The airbase is assigned 5,331 active duty personnel and employs 1,609 civilians. The manufacturing sector employs about 1,000 people making products such as construction lasers, polyester resin, custom wood cabinetry, appliance face plates, portable fans, ventilation louvers, plastic manhole forms, wire rope fittings, and hardwood floor finishes.

Tourists are attracted to such annual events as Festiville, the Jacksonville Business Expo, the Big Bang on the Range Show, the Jacksonville Holiday Arts and Crafts Show, and Civil War re-enactments. Hometown warmth is never more evident than during the annual Holiday Lighting Ceremony and the annual Christmas Parade down Main Street. The biennial Little Rock Air Force Base Air Show attracts more than 250,000 people

during its weekend event. In addition to our annual events, tourists are also attracted to our Arkansas Game and Fish Foundation trap/skeet/archery shooting range, 12 shopping centers, 8 flea markets, 1 farmer's market, and 41 restaurants. We have 7 hotels to accommodate our out of town visitors.

A history richly associated with the military has influenced the City's culture today. The Jacksonville Museum of Military History is located downtown on the site of the former Ordnance Plant headquarters building. A Veteran's Monument stands in front as a reminder of those who gave their lives for freedom. A Huey helicopter and an F-105 airplane are on display outside of the museum. Five miles from the museum is the Reed's Bridge Civil War Park. It is on the tour of Civil War battlefield sites because it was the site of a decisive battle during the Little Rock Campaign. It currently has 4 canons, a barn, three log cabins, and an outhouse that replicate the past along with 20 educational panels and historical markers. The LRAFB is the largest C-130 base in the world and is the training center for C-130 crews. The City of Jacksonville has a C-130 on display at the front gate of the Airbase and also one in front of the community college. Pre-arranged base tours are available.

The Parks and Recreation Department works hard to maintain exceptional facilities. The Jacksonville Community Center is constantly booked with business meetings, conferences, reunions and other special events. Averaging 375 events annually, these functions involve 45,000 participants, many of whom are from outside the immediate Jacksonville area. Aside from meeting spaces, the center also features an indoor Olympic-sized pool, a gymnasium, racquetball courts, fitness equipment, and walking tracks. The Aquatics Park has three pools with jumbo slides and water play equipment. The new trap/skeet/archery shooting range has 14 trap houses, four skeet stations, an archery range, two pavilions with restrooms and a club house that has a classroom and pro shop. The City's other eleven parks feature two lakes, baseball, softball, and soccer fields, picnic pavilions, disc golf course, dog park, skate park, and playgrounds.

Regional attractions within the State of Arkansas include the Clinton Library, Verizon Arena, the River Market, Robinson Auditorium and Convention Center, various historical landmarks, five recreation lakes, the Arkansas River, trout fishing streams, a living cave – Blanchard Springs Cavern, state parks and hiking trails, and 120 waterfalls.

Welcome to Jacksonville. If you really want to soar, come visit us and enjoy our hometown hospitality.

City of Jacksonville, Arkansas

Table of Contents

Introduction

Budget Message

Elected Officials.....	vi
Organizational Chart	vi
Description of Budget sections	vii
Transmittal Memo from the Mayor to Council.....	ix
2014 Budget Executive Summary	xii

Budget Process and Policies

Budget Process.....	xxii
Budget Organizational Structure.....	xxiii
Financial Policies:	
Revenue Policy	xxiv
Expenditure Policy.....	xxiv
Capital Improvement Policy	xxv
Debt Policy.....	xxvi
Reserve Policy	xxvi
Investment and Cash Management Policy.....	xxvii
Finance Reporting Policy.....	xxviii

Fund Summaries

Governmental Funds	
General Fund.....	xxviii
Street Fund	xxx
Enterprise Funds	
Sanitation Fund	xxxii
Emergency Medical Services Fund	xxxiv

Department Summaries

Function Overview.....	xxxv
------------------------	------

Governmental Funds

General Fund

Budgetary Revenues, Expenditures, and Change in Fund Balance	1
General Fund Revenue Source Schedule	2-3
Expenditure Summary by Function	5
Expenditure Summary by Account	6-7
Expenditures:	
City Clerk	8
City Council	9
Police Department	10
Fire Department	11
Office of the Mayor	12
City Attorney	13
Emergency Response	14
General Services	15
Municipal Court	16
Finance	17
Debt Service	18
Human Resources	19
Animal Control	20
Director of Public Works	21
Esther Nixon Library	22
Engineering	23
Code Enforcement	24
General and Administrative	25
Director of Administration	26
City Mechanic	27
Director of Information Technology	28
Parks and Recreation	29-35
Scholarships	36
Ordinance 708	37
Contingency	38

Street Fund

Budgetary Revenues, Expenditures, and Changes in Fund Balance	39
Street Revenues Source Schedule	40
Street Expenditure Summary	41
Expenditures:	
Beautification Department	42
Street Department	43

Enterprise Funds

Sanitation Fund

Budgetary Changes in Revenues, Expenses and Retained Earnings45
Sanitation Revenues Source Schedule46
Sanitation Expense Summary47
Expenses:
 Trash48
 Garbage49
 Recycling50

Emergency Medical Services Fund

Budgetary Changes in Revenues, Expenses and Retained Earnings51
Emergency Medical Services Revenues Source Schedule52
Emergency Medical Services Expense Schedule53

Capital Improvements Plan

Capital Improvements Plan..... 55-60

Appendix

Organization Chart.....A
GlossaryB
Chart of AccountsC
Budget Ordinance No. 1507 (#38-13).D

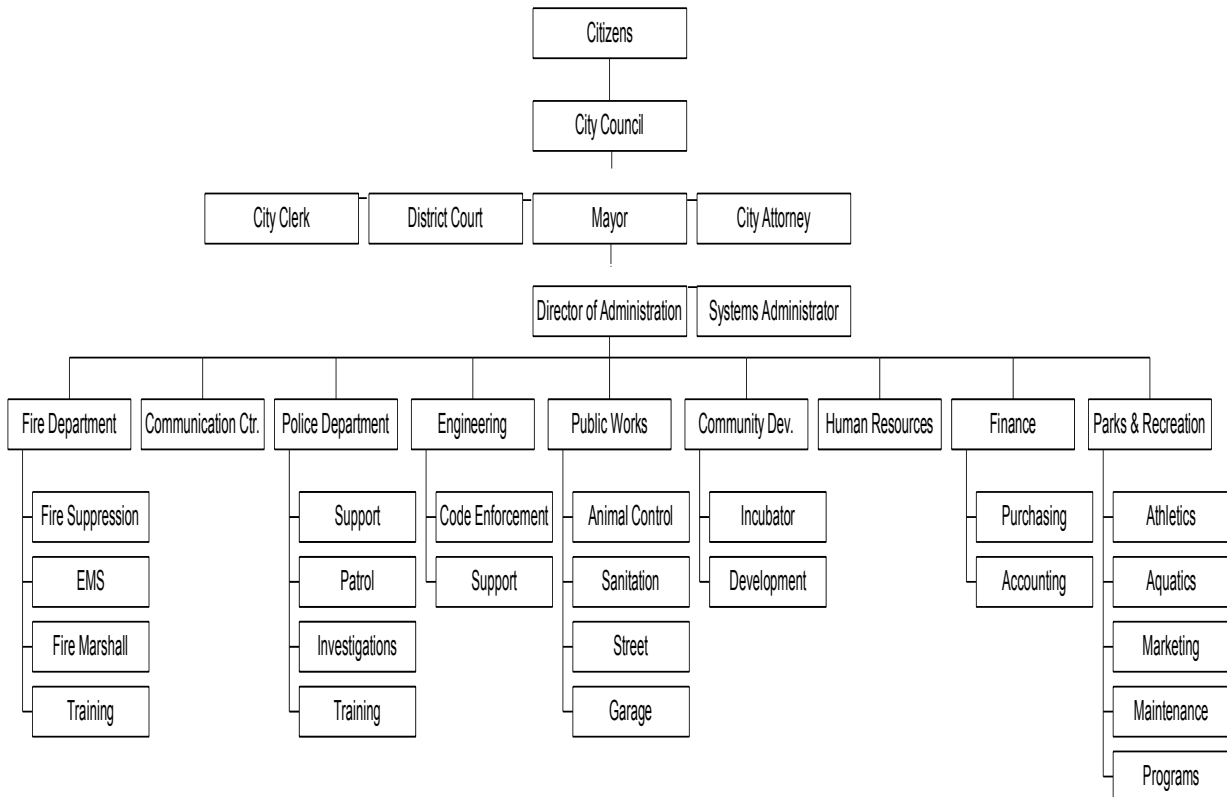
CITY OF JACKSONVILLE, ARKANSAS

City Council and Other Elected Officials

Gary Fletcher
 Kenny Elliott
 James Bolden III
 Kevin McCleary
 Terry Sansing
 Reddie Ray
 Barbara Mashburn
 Aaron Robinson
 Mary Twitty
 Mike Traylor
 Bill Howard
 Susan Davitt
 Robert Bamburg
 Robert Batton

Mayor
 Alderman, Ward 1 Position 1
 Alderman, Ward 1 Position 2
 Alderman, Ward 2 Position 1
 Alderman, Ward 2 Position 2
 Alderman, Ward 3 Position 1
 Alderman, Ward 3 Position 2
 Alderman, Ward 4 Position 1
 Alderman, Ward 4 Position 2
 Alderman, Ward 5 Position 1
 Alderman, Ward 5 Position 2
 City Clerk
 City Attorney
 District Judge

Organizational Structure



CITY OF JACKSONVILLE, ARKANSAS BUDGET DOCUMENT

The City of Jacksonville's budget document is a six-part presentation consisting of the following sections:

- Budget Message
- Budget Process and Policies
- Fund Summaries
- Department Summaries
- Capital Improvement Plan and Debt
- Appendix

Budget Message

This section begins with a brief review setting forth the budgetary plan and objectives, as proposed by the Mayor, for 2015. The budget message section gives the reader the synopsis of the operating plan for the City in the next year and provides a guide to the budget document.

Budget Process and Policies

The budget process and policies section gives the reader the procedural insight into the preparation of the proposed 2015 budget and operating plan and financial policies for the City. These policies include: Revenue Policy, Expenditure Policy, Capital Improvement Policy, Debt Policy, Reserve Policy, Investment and Cash Management Policy, and Financial Reporting Policy.

Fund Summaries

The Fund Summaries section contains information concerning fund types and fund position that depicts the financial activity projected for the City during the coming year for each fund.

Department Summaries

This section consists of the four major functions: General Government, Public Safety, Judicial, and Public Works. The Function summaries sections contain the following:

- (1) Function Overview – this section provides a brief summary of total expenditures and significant changes.
- (2) Department Expenditure Summaries – this section reflects expenditures by category in a format that includes Actual 2012, Actual 2013, Budgeted 2014, and Budgeted 2015 figures.

Capital Improvement Plan and Debt

This section contains a synopsis of the 2015 Capital Improvement Plan and planned capital expenditures.

Appendix

The Appendix contains a City organizational chart, a glossary, a chart of accounts, and the budget ordinance. The glossary provides definitions of frequently used budgeting and accounting terms.

December 29, 2014
Members of City Council and
Citizens of Jacksonville

I am pleased to submit the Budget for 2015 for the City of Jacksonville. This budget has been prepared in accordance with Arkansas Statutes and City Ordinances that require the Mayor, under the Mayor/Alderman form of government, to submit to the City Council the annual budget for approval. This budget allocates necessary funding for all municipal operations for 2015 and proposes necessary adjustments to the Capital Improvements Program.

This Administration will continue to address the priorities that have been identified by the Jacksonville Comprehensive Development Plan (JC DP) created through an intensive citizens' survey as well as the principles and goals arising from the 2008 Strategic Planning Retreat. These goals are reviewed annually in a facilitated public meeting. Each department will be focusing upon key action item(s) to facilitate attaining these goals while continuing to produce high quality municipal services in a cost efficient and cost effective manner.

2015 Budgetary Goals

Some of the budgetary goals for 2015 are:

- *To produce a manageable budget for the General Fund*
- *To continue implementing capital improvements as funding becomes available*
- *To maintain capital equipment and facilities at an acceptable level*
- *To focus on the reduction of future energy consumption which will result in short term and long term cost savings*
- *To continue to provide community services which are responsive to the needs of the citizens*
- *To continue to provide quality municipal government at the most reasonable cost possible*

The focus of the City of Jacksonville's 2015 Budget is directed toward continued implementation of the goals of the JC DP and the statement of values developed from the 2008 Strategic Planning Retreat and subsequent updates. This budget was developed to build on philosophies of enhanced customer relations, cost-effective public service, and responsive forward-thinking government. With the continued focus of the City Council, the Citizens of Jacksonville, and Staff, a number of projects, programs, and initiatives will be accomplished.

Financial Environment

The 2014 fiscal year showed an increase for the City of Jacksonville compared to 2013. Sales taxes for operations and capital increased by 2% overall with operational and capital costs increasing by 3% when compared to the prior year. Interest earnings continued to decline in 2014 as did utility franchise fee collections; however, overall revenue projections have decreased for 2015 due to the fulfillment of the financial obligation from the Arkansas Game and Fish Foundation for the public trap/skeet/archery shooting range.

The 2015 economy is projected to continue to slowly improve from the recession; therefore, revenue estimates have been conservatively developed. County and City Sales tax revenues are anticipated to slightly increase. Due to a new ordinance that assesses a new fine and becomes effective January 1, 2015, the fines revenue will increase. The utility franchise fees are projected to increase due to franchise fees owed from Windstream for the years 2012 through 2015.

Budgetary Guiding Principles

Goals have been established by the Administration and City Council for 2015. This budget was developed within the framework of our guiding principles of sound financial management and budgetary sustainability for the City.

In keeping with the City's commitment to maintain a "safe community," the Police and Fire training facility was completed in 2011. A new Public Safety Building, which includes the Police department and 911 Center along with a Safe Room for residence, was completed at the beginning of 2013. Maintenance of our Local Area Network (LAN) is focused at maintaining software and computer equipment on a cycle that keeps replacement costs of outdated equipment spread over time so as not to burden any one year with those costs.

Included in the City's guiding principals is a commitment to keep "well-maintained City infrastructures and facilities." Continued progress is being made on our street overlay program. Our ongoing street repair and street maintenance programs continue to keep our streets in good repair, along with an ever expanding rights-of-way maintenance program. The Master Sidewalk Plan will include the AHTD Safe Routes to Schools Program.

The scope of the overall budget is predicated on addressing the principle of financial sustainability. The General Fund is designed to provide delivery of services at a sustainable level. Fund balances or retained earnings are used to finance essential non-recurring needs when necessary.

Conclusion

The City's annual budget is the authorization to fund operations and capital improvements and is the primary financial plan for the City. The City must continue to make operational adjustments to provide superior municipal services for our Citizens. This would not be possible without the hard work of an excellent staff and the continued

involvement of each member of the City Council.

The City's accomplishments and future plans require that the City Council and Administration make informed decisions on the allocation of available resources to deliver the necessary services to our citizens. The primary purpose for which the City collects taxes, fees, and other revenue is to provide these services. There are numerous policy decisions that the City Council must make over the coming year that will determine, in part, how our City will fare in the future.

Through the combined efforts of the City Council and the Administration, I am confident we can continue to meet the challenges facing our City. We will continue to keep Jacksonville "soaring higher".

Gary Fletcher, Mayor

BUDGET EXECUTIVE SUMMARY

Introduction

The purpose of this summary is to present the City's operating programs in a comprehensive, yet clear and easily read format, for fiscal year 2015 operations. The summary is designed to give our citizens, our governing officials, and other interested parties an overall look at how the City of Jacksonville uses its resources to finance the operations of the City. It contains highlights of significant changes from fiscal year 2014 operations as well as identifying the major focal activities for the City's budgeted funds. A more detailed account of this activity follows this introduction and serves as an operating guide for each department.

The Overall Picture

The budgeted expenditures/expenses for 2015 total \$25.9 million representing a decrease of 4.6% from the 2014 budget. This budget is formulated with the two Enterprise Funds being budgeted on an accrual basis with department level capital expenditures included in the Governmental Funds (General Fund and Street Fund) and excluded in the Enterprise Funds (Sanitation Fund and Emergency Medical Services Fund), which are budgeted on the modified accrual basis.

The total budget allocated by expenditure category is displayed in the following tables.

Summary of Fund Expenditures (In Dollars)

Category	Adopted 2014	Proposed 2015	Change in Dollars
Personal services	17,472,471	17,612,716	\$ 140,245
Supplies and materials	1,383,520	1,218,524	(164,996)
Contractual services	3,871,649	3,731,104	(140,545)
Depreciation	250,500	221,470	(29,030)
Landfill fees	179,650	179,650	-
Bad debt	274,000	268,000	(6,000)
Total Operating Expenditures	23,431,790	23,231,464	(200,326)
Capital outlay	3,236,683	2,467,683	(769,000)
Transfers	490,000	200,000	(290,000)
Total Expenditures	\$ 27,158,473	\$ 25,899,147	\$ (1,259,326)

It should be noted that total percentage of budget spent on operating expenditures decreases by 1% in 2015 as compared to 2014, while Capital Outlay decreases by 24% from 2014.

The following table indicates the percentage of total budget allocated by funds.

Fund Totals as Percent of Total Budget

Fund Level	Adopted 2014		Proposed 2015	
	Budget	% Total	Budget	% Total
General Fund	22,011,653	81.05%	20,657,218	79.76%
Street Fund	2,179,758	8.03%	2,234,746	8.63%
Sanitation Fund	1,785,914	6.58%	1,823,039	7.04%
Emergency Medical Services Fund	1,181,148	4.35%	1,184,144	4.57%
Total - All Fund Levels	<u>27,158,473</u>	<u>100.00%</u>	<u>25,899,147</u>	<u>100.00%</u>

The General Fund is the largest fund, accounting for approximately \$21 million of total expenditures and is the general operating fund of the City. Any municipal activity not designated by law or in conflict with activities of another fund is managed through the General Fund. Examples of general fund activity include general government administration, police and fire protection, as well as the district court and parks and recreation activity. The activities of the general fund are funded principally by sales and use taxes collected from individuals and businesses, utility franchise fees, and intergovernmental revenues such as State tax turnback funds and state and federal grants.

The second largest operational segment is the Street Fund, which is a special revenue fund. Funding for street operations is provided primarily through the 3-mil road tax (1.45 actual mils) and State gas tax turnback funds. Street special revenues are required by statute to be accounted for in a separate fund and expenditures are restricted specifically for intended operations. The Street Fund 2015 Budget provides funding for activities totaling \$2.2 million. This includes such activities as maintenance of the seven-year street overlay program, drainage maintenance and construction activities, and maintenance of streetlights, signals, and pedestrian crossings. The City's master sidewalk plan is also funded and maintained through the Street Fund.

Included in the 2015 operating plan for the Street Fund is the completion of several drainage and sidewalk projects. While weather often requires deviation from the original plan, changes in priorities play havoc on manpower intensive activities.

The Sanitation Fund is one of the City's two enterprise funds. Its purpose is to provide garbage, trash, and recycling pickup activities for the City. The sanitation department implemented an automated garbage pick up system in 2011. Activity costs supported through this operation are \$1.8 million. This fund is designed to be self-supporting through the collection of user fees. The Sanitation Fund recognizes depreciation on its capital equipment and, to the extent revenues become available, funds a depreciation reserve for the replacement of that equipment.

Created in 2005, the Emergency Medical Services Fund is an enterprise fund that accounts for the activities of the City's ambulance service. Activity costs supported through this operation for 2015 are approximately \$1.2 million. Its purpose is to provide useful management information regarding the extent to which user fees/charges support

ambulance services and identifies the extent to which other available revenues are needed to subsidize this service. The capital assets used in this activity are recognized in its financial statements and annual depreciation expense is recognized on those assets.

Comparison - All budgeted Funds

	Expenditures/ Expense Budget 2014	Expenditures/ Expense Budget 2015	Percentage Change
General Fund	22,011,653	20,657,218	-6.15%
Street Fund	2,179,758	2,234,746	2.52%
Sanitation Fund	1,785,914	1,823,039	2.08%
Emergency Medical Services Fund	1,181,148	1,184,144	0.25%
	<u>27,158,473</u>	<u>25,899,147</u>	<u>-4.64%</u>

An analysis of the changes in expenditures between years is always a challenge. The governmental funds, the General and Street Funds, use the modified accrual basis of accounting in presenting the budget while the enterprise funds, Sanitation and the Emergency Medical Services, use the accrual basis in budgetary presentations. In addition, budgeting for non-recurring expenditures/expenses sometimes cause interesting spikes and lows. As part of the budgeting policy, recurring activities are never budgeted by using non-recurring funds.

Personnel costs in the General Fund and the Street Fund rose by approximately 1% each which reflects no annual or cost of living raises, longevity pay, degree incentives, tuition reimbursements, and clothing allowances. The increases are due to increase retirement and insurance costs. Due to the economy, salary levels are maintained at a conservative level. Salaries are reviewed every year during the budget process and increases are dependent on the current status of the economy.

Supplies and materials decreased by 20% in the General Fund due to a decrease in supplies for the public shooting range while they decreased by 7% in the Street Fund with tires and tire repairs being a large part in that change.

Contract services in the General Fund decreased by 15%. This decrease was caused by a decrease in vehicle repairs, radio repair and maintenance, and schools and seminars. The Street Fund increased by 11% due to an increase in vehicle and equipment repairs and maintenance.

Capital outlay decreased 63% for 2015 in the General Fund. This decrease was caused by removing all equipment requests from the 2015 budget except for the items that are covered by anticipated grants. The Street Fund increased 1% due to an increase in equipment purchases.

As a general note, the General Fund maintains a contingency expenditure category for

fiscal year 2015. This amount will provide for retirement separation benefits for unexpected retirements as well as a mechanism to provide for other unexpected expenditures. Currently, fund balance is approximately 51 days of operational costs with a target of 60 days (16%) being the most desirable according to our reserve policy. The 2015 budget uses \$427,689 of reserves to fund activities in the General Fund that are non-recurring. A portion of those funds are restricted by ordinance or grantee terms. The City uses this mechanism to manage its restricted revenues.

The City's enterprise funds, those funds that operate much like a normal business that support operations through user fees, use the accrual basis of accounting. The Sanitation Fund has a 2% increase in the 2015 budget compared to 2014 due to vehicle gas & oil, vehicle and equipment repairs and maintenance. The Emergency Medical Services Fund has a .25% increase in 2015 compared to 2014 due to ambulance supplies and vehicle gas and oil.

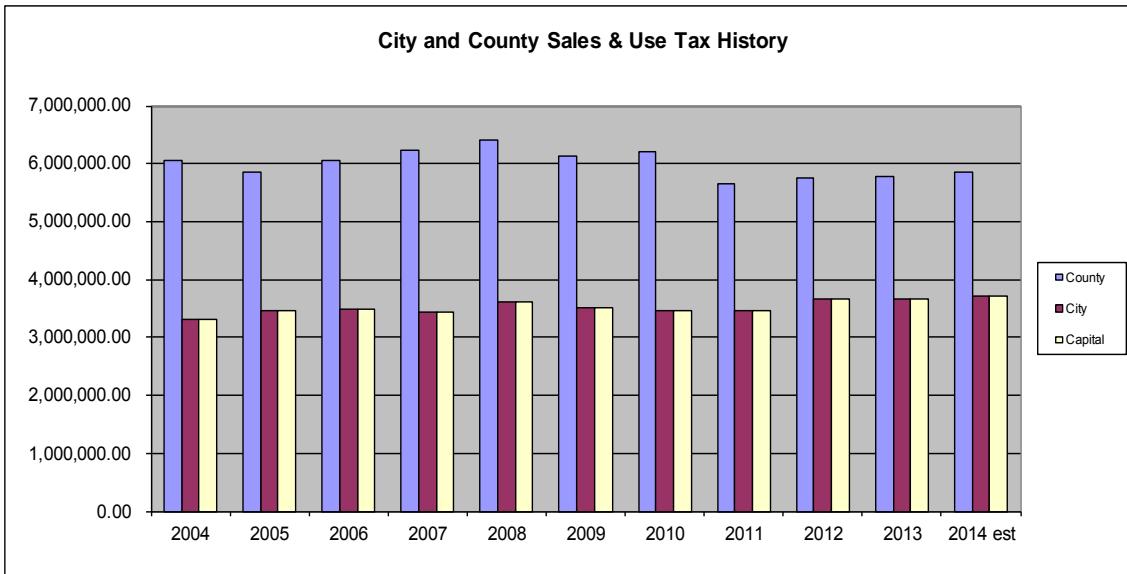
The City will strive to maintain the same high level of service to its citizens for fiscal year 2015 while keeping operational cost increases within reasonable parameters. This is proof that the City is being managed effectively and efficiently. Focusing on cost containment, maintaining performance level standards, and focusing on Jacksonville's future growth and needs accomplish this.

SELECTED REVENUE GRAPHS

The graphs that follow provide information on trends for the major revenue sources showing the most recent ten years.

Sales Tax

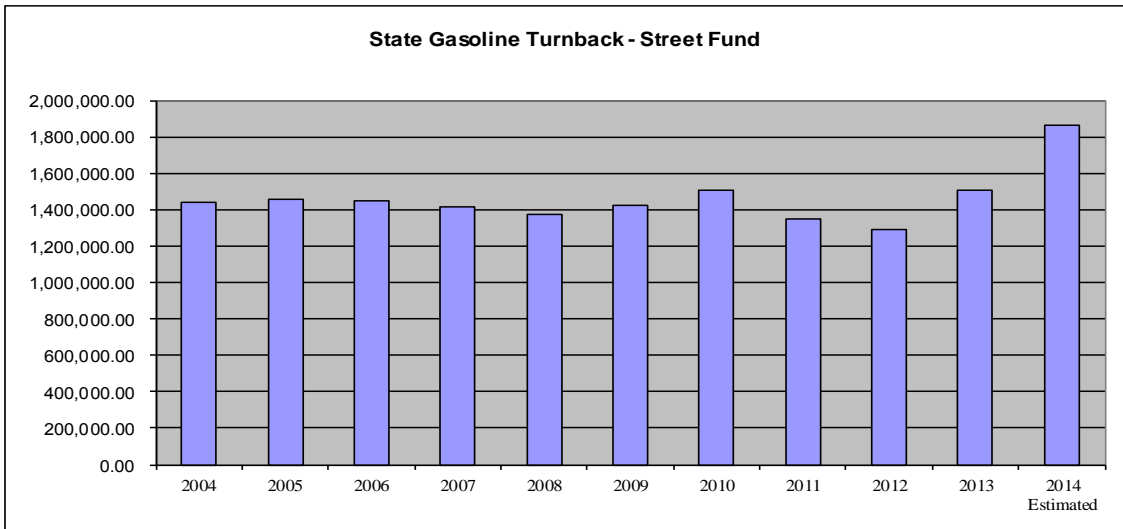
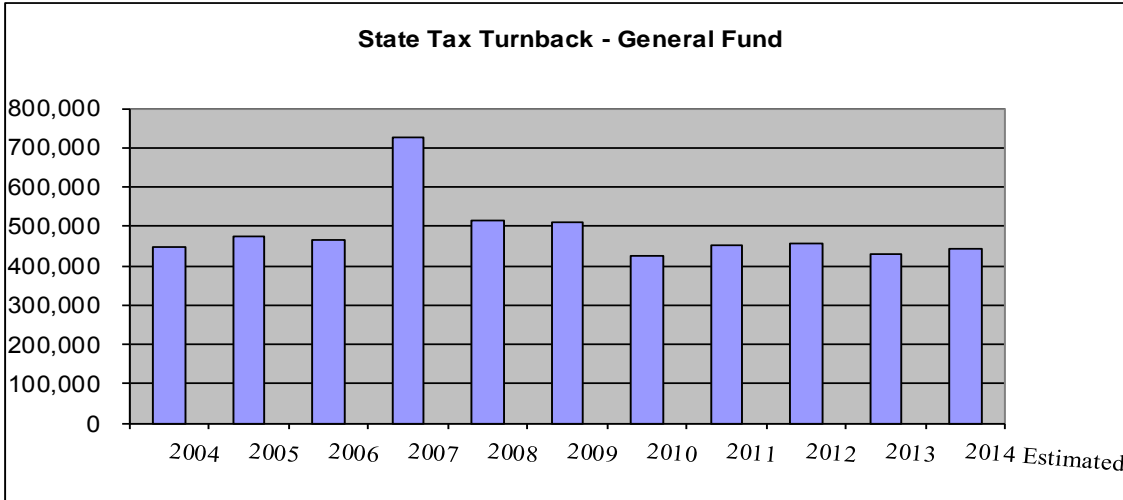
In November of 1993, voters approved the creation of a permanent one-cent City sales tax in exchange for removing the 5 mil property tax then levied by the City. In November of 1997, voters again approved an additional one-cent City sales tax to fund EPA mandated capital repairs to the wastewater and sewer system. This tax had a 42 month sunset clause. Again in November of 2003, voters approved another permanent one-cent sales tax for the purpose of funding capital projects approved by the citizenry in the Comprehensive Development Plan as well as for other capital projects and operations. The Comprehensive Plan identified over \$12 million in capital projects the citizens wanted accomplished including a \$2.3 million Aquatics Park, a \$5 million match for a joint higher education facility in cooperation with the Little Rock Air Force Base, and a joint Police and Fire training facility at an anticipated cost of \$4 million.



The Pulaski County Sales and Use Tax (County) began assessing a one-cent sales and use tax on retail sales in the County in April of 1982. The tax is distributed on a per capita basis computed as Jacksonville’s share of the County population. In April 2001, as a result of the 2000 census, the City’s share went from 8.3% to 8.2%. While the County as a whole grew slightly, Jacksonville grew by only 815 people. In March 2011, as a result of the 2010 census, the City’s share went from 8.2% to 7.4%. While the county as a whole grew, Jacksonville decreased by 1,552 people due to a decline in personnel on the LRAFB. This was a major disappointment since we had anticipated a population growth instead of a decline.

State Tax Turnback

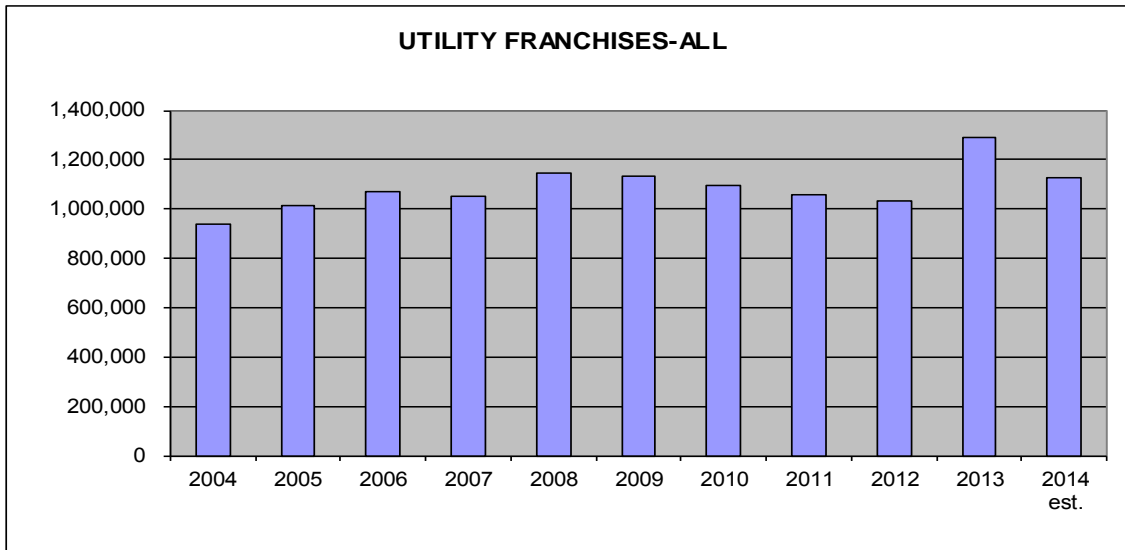
Jacksonville receives State tax turnback funds each year in both the General Fund and the Street Fund. The distribution amount is a per capita share of the State’s population. For the coming year, the Arkansas Municipal League (AML), the advocate for Arkansas cities, has estimated that the per capita share for the General Fund will be \$14.9, and for the Street Fund \$65.10 per capita. While the State has shown growing revenues in the last several years, the distribution of funds to the cities has remained stagnant. The spike in 2007 General Fund revenues is a one-time distribution from a legislative session. The increase in the Street Fund revenues beginning in 2013 is due to additional funds from a Highway Construction Distribution that is in effect for 10 years. The distribution to the General Fund is unrestricted as to use, but the Street Fund portion must be used for street maintenance, repairs, and operating costs of the Street Department including the purchase of equipment or paying for capital projects.



For the Fiscal Year 2015, the Street Fund anticipates the completion of approximately \$425 thousand in capital projects which include drainage, the seven year asphalt plan, and the master sidewalk plan.

Utility Franchise Fees

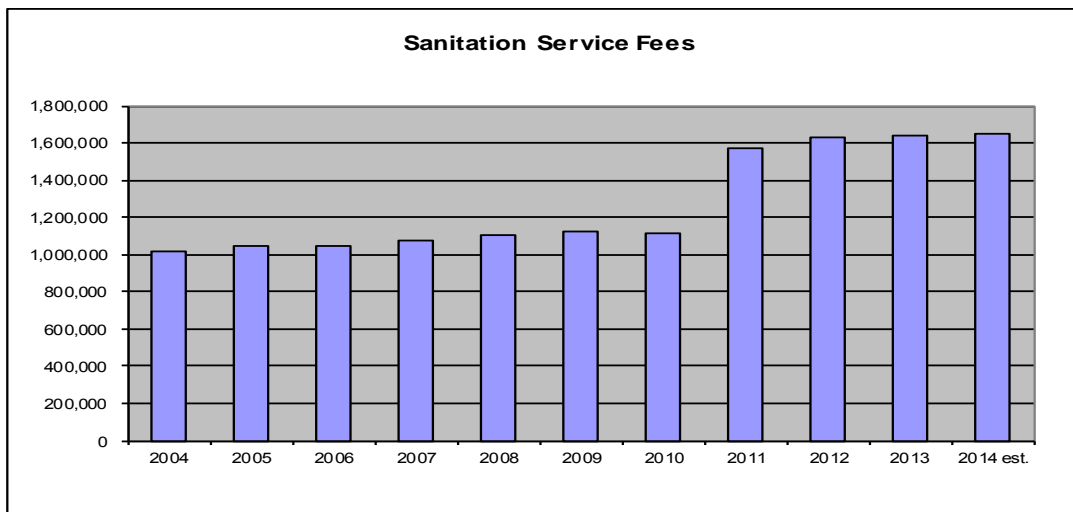
Acting by ordinance or resolution of its council, board of directors, or commission, every city and town shall have jurisdiction to determine the quality and character of each kind of, and rates for, product or service to be furnished or rendered by any public utility within the city or town and all other terms and conditions, including a reasonable franchise fee, upon which the public utility may be permitted to occupy the streets, highways, or other public places within the municipality, and the ordinance or resolution shall be deemed prima facie reasonable, provided that no franchise fee shall exceed the higher of the amount in effect as to that entity on January 1, 1997, or four and one-quarter percent (4¼ %), unless agreed to by the affected utility or approved by the voters of the municipality.



For several years, we saw a slight increase in the revenues generated from these franchise fees. However, beginning in 2009, there is evidence of a slow decline in these revenues. The spike in 2013 was due to additional payments from Comcast changing their payment cycle from one payment in January for previous year to paying quarterly for current year. The ordinances regarding these franchise fees will need to be reviewed to determine if we are collecting the full 4¼% allowed.

Sanitation Service Fees

The Sanitation Fund is an enterprise fund which accounts for all the financial activity associated with the operation of the City’s Sanitation Department. This fund is intended to be totally self-supporting. Its primary source of revenue is the user charges levied on customers, franchise fees for commercial waste haulers, and recycling income. The primary revenue is the sanitation service fee for collection of garbage, yard waste, and other than yard waste items and recycling. The City implemented a rate increase in 2011 in order to help offset some of the cost for the new automated garbage pick up system that was financed for five years. The last rate increase was in 1999.



DEBT



The City and the Central Arkansas Library System (CALs) completed the construction and equipping of a 13,500 square foot building on approximately 2.5 acres of land owned by the City in 2009. The new library replaced an older structure that opened in 1969. The new facility contains expanded meeting rooms, study carrels, and a reading area for children. Internet connectivity has been expanded and wireless services are available to all users.

The City of Jacksonville, Arkansas Library Construction and Improvement Bonds, Series 2006 are limited obligations of the City of Jacksonville, Arkansas (the City) payable solely from the collections of the Library Tax and the Special Tax collections and amounts on deposit in certain funds and accounts established under a Trust Indenture, dated April 2, 2006 between the City and First Arkansas Bank & Trust, as Trustee (the Indenture).

	Interest Rates	Maturity Date	Principal on December 31, 2014
Revenue Bonds, Series 2006	3.625-4.5%	2013-2032	\$1,405,000

The City of Jacksonville has obtained several short term financing that require repayments over the next five years. The first short term loan was for the purchase of Sanitation equipment. This loan was at 3% interest and will be repaid from revenue arrived from sanitation fees. The balance on this loan is \$498,487. The next short term financing agreement was with Motorola for the purchase of 9-1-1 Communication equipment. The original financing was at 0% interest for 60 months. After the first payment was made, we renegotiated the balance to be financed at 3.175% for 60 months to help with cash flow issues. This will be paid back with revenue arrived from 9-1-1 receipts and sales tax revenues. The balance of this agreement is \$ 2,075,153. Another loan was obtained for completion of capital improvement projects. This loan was at 2.249% interest and will be paid back with sales tax revenues. The balance on this loan is \$1,779,407.

The City of Jacksonville also obtained a \$2,915,946 loan in 2013 to refinance the purchase of property on Graham Road and the construction of a public trap/skeet/archery shooting range. Arkansas Game and Fish foundation pledged \$2,000,000 towards the completion of the shooting range. This loan is for 60 months at 1.8% interest. The current balance of this loan is \$2,325,492.

Staffing Levels

The size of government is an important policy issue at the municipal level. Public employment is part of the service-producing sector that is the largest and fastest growing sector of the economy. The City of Jacksonville actively manages the number of employees and/or reduces hours for those positions not needed. It is important for Jacksonville to continue to implement strategies for monitoring and controlling staffing levels to ensure they are appropriate.

Essential to the efficiency of all City operations is the determination and maintenance of optimal staffing levels. Overstaffing is costly, not only in terms of payroll costs and benefits, but can impact efficiency and effectiveness of delivery of services. Conversely, understaffing creates excessive overtime costs, difficulty maintaining relief coverage and training requirements, and dramatic increases in safety risks due to high levels of fatigue, absenteeism, and even burnout.

Matching Staffing to Demand

The staffing level needed is driven by demand, the positions that need to be covered, and how many staff members are absent. In some industries, for example customer service, retail and transportation; demand can vary by month, week, and day or even by hour. Jacksonville is no different.

During the 2015 budget meetings, recommendations were made to not fill six vacant positions. These positions come from Code Enforcement, Parks & Rec, Police Department and Finance Department.

The following chart shows staffing levels purposed for FY 2015.

Authorized Positions – 2015

	<u>Full Time</u>	<u>Part Time</u>	<u>Elected</u>
General Fund			
City Clerk	1		1
City Council			10
Police Department	95		
Fire Department	56		
Office of the Mayor	1		1
City Attorney	1		1
9-1-1 Emergency Response	14		
Municipal Court	5	3	
Finance Department	7		
Human resources	3	2	
Animal Control	5	1	
Director of Public Works	2		
Engineering Department	4		
Code Enforcement	4		
Director of Administration	1		
City Mechanic	2		
Information Technology Department	2		
Parks & Recreation	27	40	
General Total	<u>230</u>	<u>46</u>	<u>13</u>
Street Fund			
Beautification	5		
Street Department	14		
Street Total	<u>19</u>	<u>-</u>	<u>-</u>
Sanitation Fund			
Garbage	6		
Trash	7		
Recycling	3		
Sanitation Total	<u>16</u>	<u>-</u>	<u>-</u>
Emergency Medical Services Fund			
Emergency Medical Services	12		
CDBG			
Community Development	1	1	
Staffing Totals	<u>278</u>	<u>47</u>	<u>13</u>

BASIS OF ACCOUNTING AND THE BUDGET PROCESS

Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets.

All proprietary funds and pension trust funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e. net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g. revenues) and decreases (e.g. expenses) in net total assets.

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e. when they become both measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due. Nonexchange transactions, in which the City receives value without directly giving equal value in return, includes property taxes, City and County sales tax, grants, entitlements and donations. Revenues from property taxes are recognized in the period for which the taxes are levied. Revenues from City and County sales taxes are recognized in the period for which the transaction occurred that is subject to the tax. Revenues from grants, entitlements, and donations are recognized when all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the period the resources, are required to be used or the period when use is first permitted, matching requirements and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. On the modified accrual basis, revenues from non-exchange transactions must also be available before they can be recognized.

The accrual basis of accounting is utilized by proprietary fund types and pension trust funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

The Budget Process

By December 1 of each year, the Mayor is required to submit to the City Council a proposed budget for the fiscal year beginning on the following January 1. The budget includes proposed expenditures/expenses and means of financing them.

State statutes require adoption of the budget by February 1 of each year. For practical purposes, the City Council usually adopts the budget prior to January 1 of each year to coincide with the fiscal year.

Annual budgets are legally adopted for the operating funds which include the General Fund, Street Fund, Sanitation Fund, and the Emergency Medical Services Fund.

Generally accepted accounting principles (GAAP) state that the General Fund and the Street Fund budgets are to be prepared using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available for use during the year and expenditures are recognized when the related liability is incurred. The City follows GAAP for the General Fund and Street Fund in preparing its budget. GAAP requires the Sanitation Fund and the Emergency Medical Services Fund budgets be prepared using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Amendments to the operating budgets during the year must be enacted by the City Council. Ordinances are presented during the fiscal year for amendments to the adopted budget. Transfers within appropriated amounts may be approved by the Mayor.

The Budget Organizational Structure

FUND – In governmental accounting, a fund is a fiscal and accounting entity with a self-balancing set of accounts, created and maintained for a particular purpose and having transactions subject to legal or administrative restrictions. A separate budget is provided for each fund.

FUNCTION – Functions are the major organizational divisions. They have a broad overall purpose. The City of Jacksonville is organized into four functions: General Government, Public Safety, Judicial, and Public Works.

DEPARTMENT – Departments are the major operational areas of the City. Each Department has been assigned to one of the Functions listed above according to the type of activity it performs. For example, the Police Department is part of the Public Safety Function. Each Department has a director who reports to the Mayor.

CATEGORY - Within each department, each expenditure item is grouped into a category of related expenditures. The budget for each department is listed by categorical total. Examples of a category include: Personnel Services, Supplies and Materials, Contract Services, Capital Outlays, Operating Transfers, and Depreciation.

FISCAL PERFORMANCE POLICIES

The Fiscal Performance Policies represent an effort to establish written policies to guide the City's financial management and decision-making practices. They are designed to help contain the costs of city government, as well as to strengthen the financial capacity of the City to provide and maintain effective services and programs.

While some of the policy statements are specific and may limit certain types of financial practices, the policy statements are not intended to restrict the ability and responsibility of the City Council to manage emergency and unusual service delivery needs above or beyond the limitation established by the Fiscal Performance Policies.

Revenue Policies

1. The City will strive to maintain a diversified and stable revenue base that will equitably distribute the burden of supporting City services and will protect the City from short-term fluctuations in any one revenue source.
2. The City will estimate revenues on an objective and reasonable basis. Revenues will be projected on a five year basis with an annual update. This projection will be used for operating budget preparation.
3. The City will use one-time or special purpose revenues for capital expenditures/expenses or for expenditures/expenses required by the revenue, and not to subsidize recurring personnel, or operation and maintenance costs.
4. The City will establish and periodically review all user charges, licenses, and fees at a level related to the cost of providing the services. Such charges, licenses, and fees will be reviewed and established where possible so that those who directly benefit from a service principally pay for it.
5. The City will set and maintain sanitation rates at a level which support the total direct and indirect costs of the enterprise, including debt service and capital maintenance.
6. The City will annually review, and revise where necessary, its indirect cost allocation formula on an objective and reasonable basis.
7. The City will maintain timely collection systems and implement necessary enforcement strategies to collect revenues from available sources.
8. The City will give priority to those revenue alternatives which involve the least collection and administrative cost, per dollar raised, to the City government.
9. The City will seek a balanced revenue base through active support of area economic development, diversification, and retention efforts.

Operating Expenditure/Expense Policies

1. The Mayor will propose, and the City Council will adopt, a balanced operating budget in which expenditures/expenses will not be allowed to exceed reasonably estimated resources and revenues. Basic and essential services provided by the City will receive first priority for funding.

2. The City will estimate expenditures/expenses on an objective and reasonable basis. Operating expenditures/expenses will be projected on a five year basis with an annual update.
3. The City will establish service measurements for all program areas when feasible. The service measures will reflect the demand, workload capability, and projected outcomes for the program to accomplish its goals and objectives.
4. Annual budgets shall be legally adopted for the four operating funds – General Fund, Street Fund, Sanitation Fund, and Emergency Medical Services Fund. Project budgets shall be approved for major capital projects.
5. The City will provide access to appropriate retirement plans for its employees. The City will make contributions for eligible employees at the level defined for the respective retirement plans.
6. The City will encourage delivery of services by other public and private organizations whenever and wherever greater efficiency, effectiveness, and service can be expected, as well as to develop and internally use technology and productivity advancements that will help reduce or avoid increasing personnel costs. The intent is to control personnel costs as a portion of the total budget, to more productively and creatively use available resources, and to avoid duplication of effort and resources.
7. The City will maintain a budgetary control system to help it adhere to the adopted budget and will prepare and maintain a system of regular fiscal reports comparing actual revenues and expenditures/expenses to budgeted amounts.
8. All budgets will be adopted on a basis consistent with generally accepted accounting principles (GAAP) except for depreciation expense in the applicable funds.
9. All appropriations lapse at year-end. Any encumbrance appropriated at year-end may be re-appropriated by the City Council in the subsequent year.
10. The legal level of budgetary control is at the fund level. However, each department will be given the opportunity to participate in the budget process.

Capital Improvement Policies

The City will prepare annually a Capital Improvements Program (CIP), which will provide for the orderly maintenance, replacement, and expansion of capital assets.

The CIP will identify long-range capital projects and capital improvements of all types, which will be coordinated with the annual operating budget to maintain full utilization of available revenue sources.

The CIP will reflect for each project the likely source of funding, the priority ranking of each project, and attempt to quantify the project's impact to future operating expenditures/expenses.

1. The City will determine and follow the most cost-effective financing method for all capital projects. The City will pursue federal, state, and other funding to assist in capital projects and improvements.

2. All equipment with a value equal to or greater than \$5,000 per unit will be capitalized for financial reporting purposes. Any infrastructure improvement with a value equal or greater than \$25,000 will be capitalized for financial reporting purposes.
3. Capital projects and improvements will be constructed to:
 - Protect or improve the City's quality of life
 - Protect or enhance the community's economic vitality
 - Support and service new development

Debt Policies

1. The City will pay for all capital projects and capital improvements on a pay-as-you-go basis using current revenues whenever possible and practical. If a project or improvement cannot be financed with current revenues, debt will be considered. Debt issuance shall be used only after considering alternative funding sources such as project revenues, federal and state grants, and special assessments.
2. The City will maintain a policy of full disclosure on financial reports and bond prospectus.
3. The scheduled maturity of bond issues should not exceed the expected useful life of the capital project or improvement financed.
4. The City will monitor compliance with bond covenants, adhere to Federal arbitrage regulations, and abide by the provisions of the Securities and Exchange Commission (SEC) Rule 15c 2-12 concerning primary and secondary market disclosure.
5. The City will encourage and maintain communications with financial bond rating agencies and continue to strive for improvements in the City's bond rating.
6. The City will require that the total annual payments for debt service not exceed 25% of total operating revenues of the applicable fund.
7. The City will coordinate its debt issuances with other local government agencies in an effort to review overlapping debt in the community.
8. The City will seek refinancing of outstanding debt if it is determined that the City will benefit by reduced interest expense over the remaining life of the debt.

Reserve Policies

The City will maintain an operating contingency reserve to:

1. Provide for temporary funding of unforeseen needs of an emergency or nonrecurring nature
2. Permit orderly budgetary adjustments when revenues are lost through the action of other governmental bodies
3. Serve as local match for public or private grants
4. Meet unexpected small increases in service delivery costs
5. Maintain an adequate cash-flow

The desired contingency reserve is set at sixteen percent (16%) – sixty days operating capital. However, the contingency reserve will be maintained at not less than ten percent (10%) of estimated operating expenditures/expenses. Prior approval of the City Council shall be required before spending contingency funds.

The City will develop an equipment reserve fund, and will appropriate funds to it annually to provide for the timely replacement of equipment. The reserve will be maintained in an amount adequate to finance the replacement of equipment. The replacement of equipment will be based upon the adopted equipment replacement schedule. The schedule will be updated annually.

Investment and Cash Management Policies

Investments made by the City will be in conformance with all requirements of the State of Arkansas and City ordinances.

The objectives of the City’s investment and cash management program will be to safely invest funds to the fullest extent possible, maintain sufficient liquidity to meet cash flow needs, and to attain the maximum yield possible consistent with the other two objectives.

The City will diversify investments by maturity date to protect against market fluctuations.

The City will purchase securities from qualified institutions and will attempt to obtain the highest available rates.

Interest earned from investment of available funds will be distributed to funds according to ownership of the investments and are reflected in the annual budget.

The City will deposit all receipts on a timely basis. Clear title to the principal of and collateral backing for any investment will be maintained by the City or by a third party safekeeping agent under agreement to the City.

The Finance Director or his/her designated representative will provide the Mayor and City Council with monthly information concerning cash position and investment performance. The information shall include, as a minimum, type of investment, maturity date, face value, rate of interest, and institution where the funds are invested.

The standard of prudence to be applied by the investment officials shall be the “prudent person rule” and shall be applied in the context of managing an overall portfolio. Under the prudent person rule, investments shall be made with judgment and care under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, but for investment, considering the probable safety of their capital as well as the probable revenue to be derived.

Financial Reporting Policies

The City will adhere to a policy of full and open public disclosure of all financial activity. The budget will be prepared in a manner to maximize its understanding by citizens and elected officials. Copies of financial documents will be made available to all interested parties.

The City's accounting system will maintain records on a basis consistent with the accepted accounting standards of the Governmental Accounting Standards Board (GASB), Financial Accounting Standards Boards (FASB), and the State of Arkansas.

The Finance Director or his/her designee will prepare monthly financial reports outlining a comparison between budget to actual performance for all budgeted funds and annual financial reports, presenting a summary of financial activity by major types of funds and programs.

The City will employ an independent public accounting firm to perform an annual audit. The annual audit will be available to the general public, bond and financial consultants, and other interested citizens and organizations. The audit shall be completed and submitted to the City in a timely manner after the close of the fiscal year.

The City will prepare an annual budget document that provides a basic understanding of the City's planned financial operations for the coming fiscal year. Copies of the proposed and final budget will be made available to all interested parties.

The City will seek annual renewal of the GFOA Certificate of Achievement for Excellence in Financial Reporting.

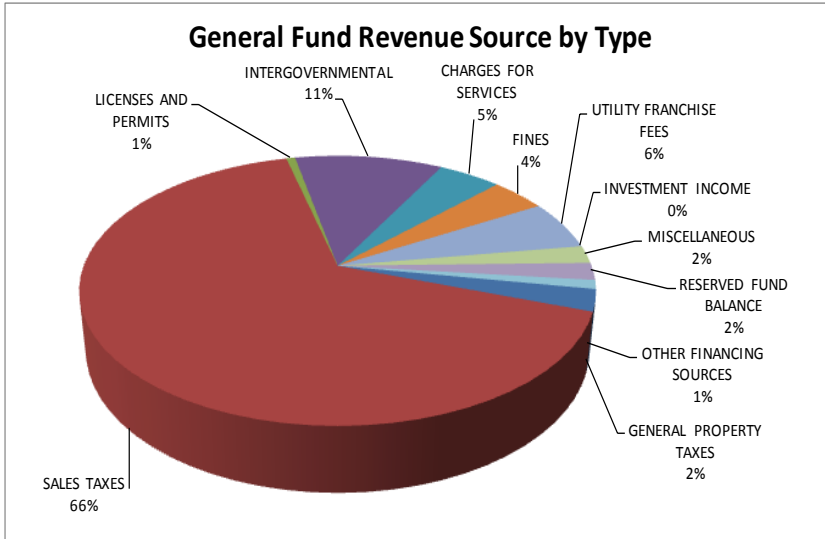
FUND SUMMARIES

The General Fund

The budget for general operations of the City of Jacksonville for 2015 will be approximately \$20.7 million. This is a decrease from \$22 million for the 2014 budget. This decrease comes from a reduction in equipment purchases, and supplies. It is only natural that the General Fund attracts the most attention during the budgetary process. In this fund, most of the critical issues affecting the community occur.

Revenues by Category

The main sources of revenue for the General Fund are sales taxes, tax turnback funds, fines, and utility franchises. The City of Jacksonville is one of the few Arkansas cities that do not levy a property tax for general operations. Sales taxes provide \$13.6 million of the General Fund budget or 66% of anticipated revenues and consist of both the City and County one-cent sales taxes, and an alcoholic beverage tax. The additional one-cent City sales tax that became effective January 1, 2004 is restricted in its initial phase to the projects designated by the voters when they approved the levy in November 2003. The



estimated cost of these projects is \$12 million. During the process of accomplishing these projects, no portion of these taxes was allocated to other costs of operations. This pay-as-you-go strategy saved several hundred thousand dollars in bond and financing costs, funds that were used to ensure the public received

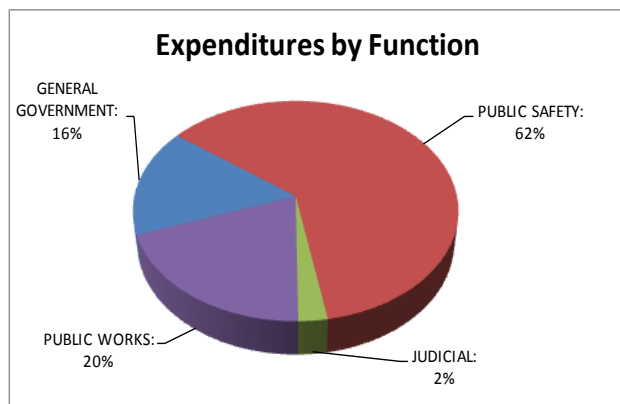
exactly what they voted to build.

Inter-governmental revenues such as State tax turnback revenues and state and federal grants provide approximately 11% of the budget or \$2,284,783 which is a slight decrease from \$2,680,455 in 2014. Utility franchises contribute \$1.2 million or 6% of budgeted revenues. The remaining revenues originate through internal service reimbursements, charges for outside services, fines & forfeitures, interest income, and operating transfers.

The state of the economy is showing a gradual increase as evidenced by the decrease in gasoline prices and increase in housing starts. The impact of this drawing back manifests itself mainly in the slow growth in sales tax revenues, our largest revenue source, while State tax turnback funds remain static due to state funding issues.

Expenditures by Function - Your tax dollars at work

The General Fund expenditure budget appropriates \$20.7 million for operations. It is divided into four primary functional areas - General Government, Public Safety, Judicial, and Public Works. As the graph indicates, 62% of the budget is directed toward Public Safety. This function includes Police and Fire protection, 9-1-1 emergency response, and Animal Control activities. The City Attorney's office and the District Court make up the Judicial Functions and account for 2% of the overall budget. General Government, which includes all administrative functions, including human resource activity, accounting, purchasing, and internal fleet services, accounts for 16% of expenditures. Finally, the Public Works Function, which crosses a



broad range of activities, accounts for 20% of expenditures. This includes all engineering services, code enforcement, parks operations, and operating expenditures for the Nixon Library, support of the Jacksonville Elderly Activities Program, the W.A.G.E. program, and tourism and promotion activities. This allocation percentage distribution does not usually change between years unless there is an unusual non-recurring event anticipated during the coming year.

Major Items New for 2015

- As noted earlier, the City continues to follow the position and classification salary recommendations. To the extent revenues are available; the City strives to bring Jacksonville's salaries in line with cities of comparable size and levels of service. The total General Fund increase in salary cost for 2015 is \$109 thousand. This increase reflects the changes as a result of maintaining the salary plan and increased costs associated with promotions.
- The Fire Department has applied for a grant for the purchase of 40 air packs, 80 air bottles, 63 face pieces, Posicheck & laptop with testing software. The estimated cost is \$275,963 with the city paying 10% in matching funds.
- The new Arkansas Game and Fish Foundation public trap/skeet/archery shooting range will get archery targets in 2015. The facility will also provide accommodations for RV parking. These improvements will increase the number of tournaments that will be held there. Not only will the City of Jacksonville see an increase in revenue, but so will the surrounding communities and Pulaski County. The shooting range will bring in people from all over the state which will benefit other business around town.

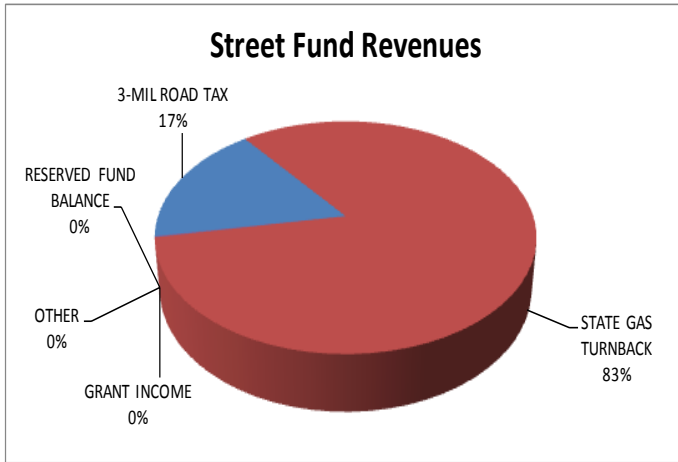
The Street Fund

The Street Fund budget for 2015 is approximately \$2.2 million, representing an increase of \$54,988 from the 2014 budget. The Street Fund, unlike the other operating funds of the City, is an activity intensive fund driven by the long-term needs of the City's streets and drainage infrastructure. To accomplish these tasks, heavy equipment is required. By virtue of the cost of these large pieces, a scheduled replacement is an essential element. This year, a Zero Turn Mower, ATV for litter control, a street sweeper, and computers are scheduled for replacement.

Revenues

Street Fund revenues are derived primarily through gas turnback funds and highway construction distribution funds, accounting for 83% of projected revenues and the 3-mil road tax accounting for 17% of revenues. In 2015, less than 1% of project funding will come from grant revenue, investment income and other miscellaneous revenues. There will be no reserved fund balance used for the 2015 budget. Reserves are only for projects that have been previously funded through current revenues but delayed due to weather,

engineering, or other unforeseeable setbacks.



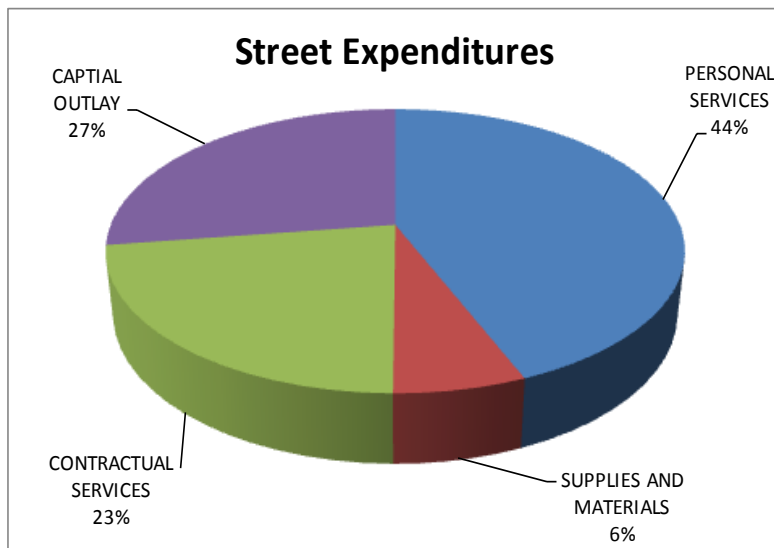
Similar to the General Fund, the state of the economy and State funding issues have seen the largest revenue source, the State gasoline tax turnback, remain static. Revenue flows over the past several years have remained flat with the impact of economic slow growth exhibiting itself in the static nature of State gas turnback funds. The State distributes these funds. During the November 2012 election, voters

passed a .05% tax for the state to make improvements on roads and highways. This became effective July 2013 so the cities began seeing their portion in September of 2013. This highway construction distribution increased the state tax turnback from 82% in 2014 to 83% in 2015. The County road tax will begin seeing increases in the future since it is levied by the County Quorum Court and is based on property tax values.

Expenditure Highlights

The 2015 Street Fund budget appropriates \$2.2 million for operations. The Street Fund is responsible for street repairs, street maintenance, sidewalks, streetlights and signs, drainage projects, pest control, and maintenance to the City rights-of-way.

As an activity based fund, capital projects are the Street Fund's primary focus and accounts for 27% of all expenditures.



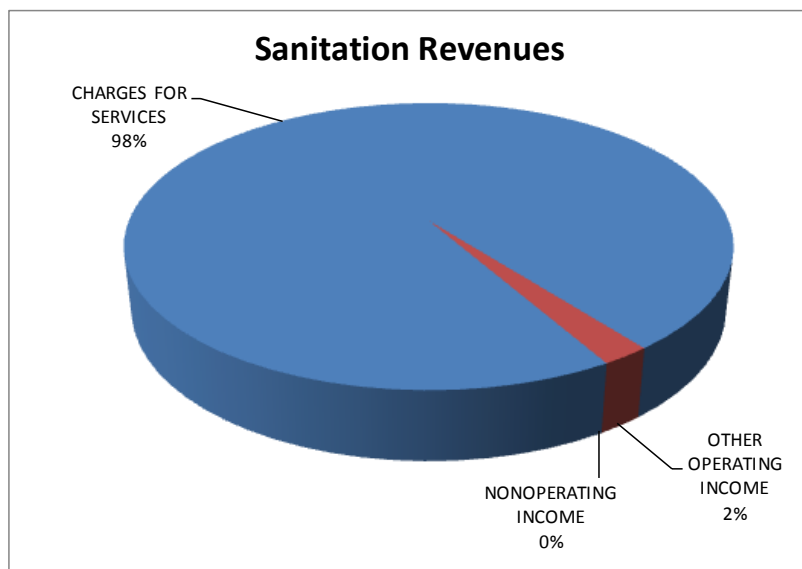
The majority of the capital expenditures are for the seven-year rotating asphalt overlay program, drainage projects, and the master sidewalk plan.

Some of the major street activities for 2015 are:

- **Drainage Projects.** Our program to stabilize and connect several main drainage channels will again make inroads into the long-range street drainage plan; \$100,000 is planned this year toward that goal. This year's focus will be on replacing dilapidated and corroded culverts city wide.

- **Sidewalks.** The Master Sidewalk Plan is an ongoing activity that addresses access needs throughout the City. The City is planning to expand sidewalk connectivity in an effort to make the streets safer and more usable by its citizens. The Master Sidewalk Plan, in the future, will include bicycle and walking trails; \$100,000 is budgeted in 2015 toward that goal.
- **Equipment Purchases.** The Street and Beautification Departments are continually using mowers and tractors to keep our City maintained. These large pieces of equipment wear out from extensive everyday use. This year's equipment purchases are for a new Zero Turn Mower, ATV for litter control, a street sweeper, and computers.

The Sanitation Fund



As an enterprise fund, Sanitation revenues are received for services rendered - garbage, trash, and recycling pickup and disposal. Enterprise funds are used to account for activities that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is for the costs of goods or services to the

general public to be financed or recovered primarily through user charges. Almost 98% of revenues are provided through this source. Customer rates were increased in 2011 to help offset the debt incurred in financing the new automated pick up system.

The new automated pick up system requires only one person on the truck to pick up the garbage and trash. The trucks have an electronic arm which picks up the cans and empties them into the truck. The driver uses a camera inside the truck to ensure that he is placing the arm in the right spot to pick up the cans. The City of Jacksonville is the fourth city to implement this program. Along with the implementation of the automated pick up system, the routes have been adjusted to accommodate one pick up a week. There is a route for four days a week with trash, garbage, yard waste, and recycling being picked up on the same day.

Jacksonville is an active member of the Pulaski County Solid Waste Management District and participates in their grant program. This grant program keeps our recycling activities in line with environmental mandates that are directed at lowering our waste stream to the landfills.

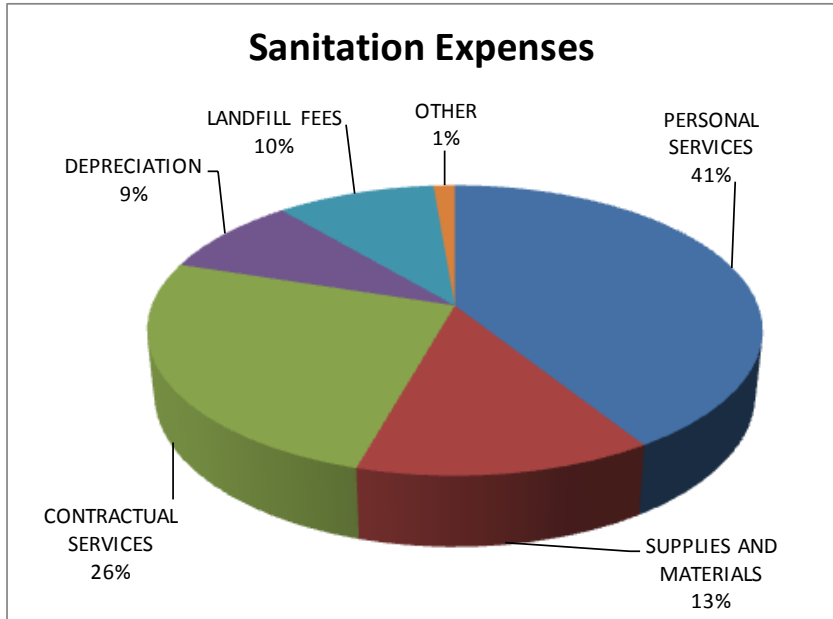
Funding operational costs presents a challenge

Over the past several years, the Sanitation Fund has operated with a net loss. For 2015, the projected net operating loss is estimated at \$439. This is due to the increase in maintenance and repair costs.

Since Sanitation is a service entity, 41% of cost is in salaries, wages, and employee benefits. The next biggest expense is contract services which is 26% of costs.

Garbage, trash, and recycling vehicles are constantly on the road providing sanitation services to Jacksonville residents. Vehicle and equipment repair and maintenance costs have increased this year due to

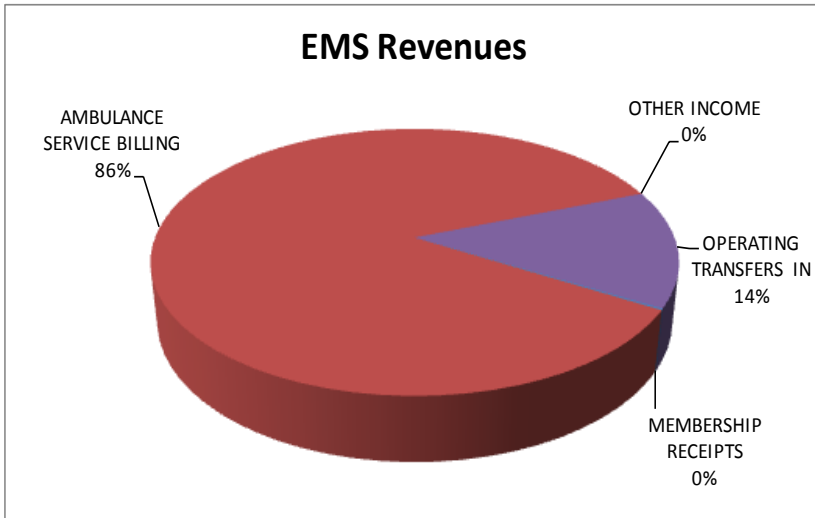
age of our grinder and some of our trucks. The purpose of the depreciation reserve is to help offset the costs of replacement equipment. We try to stagger the ages of the vehicles in the Sanitation fleet to keep replacement costs from becoming an issue in any given year.



Capital Acquisitions

As an enterprise fund, the acquisition of capital assets is not a part of the expense budget, but is reflected on the balance sheet as capital acquisitions. The usual funding for these acquisitions comes from retained earnings or depreciation reserves set aside for equipment replacement. However, in 2011 the City financed the purchase of five vehicles for the automated pick-up system. The importance of maintaining operations on a positive net income basis becomes extremely critical when equipment wears out and needs to be replaced or new equipment needs are identified. As of the end of 2014, the depreciation reserve was 40% funded. (Depreciation funding does not, however, mean funding at replacement cost but at original cost.)

The Emergency Medical Services Fund



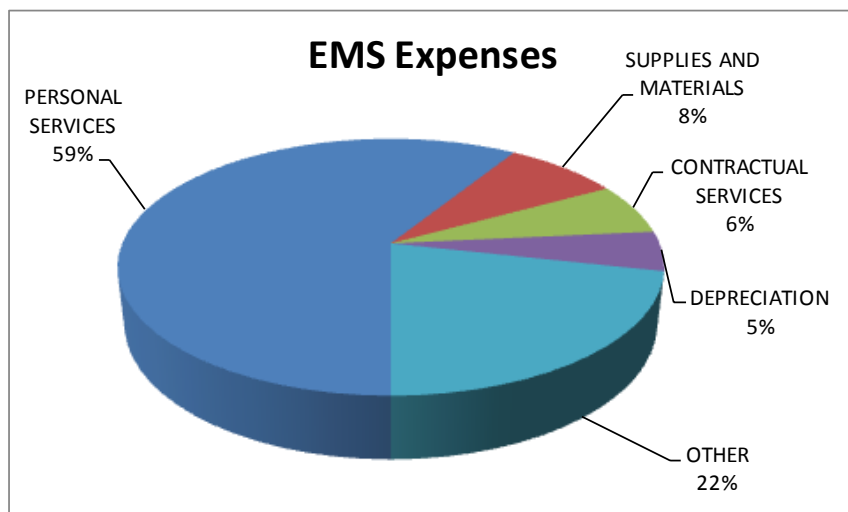
The Emergency Medical Services (EMS) enterprise fund accounts for the activities of the City's ambulance service. The purpose of this fund is to provide useful management information regarding the extent to which user fees and charges support ambulance services and identifies the extent to which

other available revenues are needed to subsidize this service. The fixed assets used in this activity are recognized in its financial statements and annual depreciation expense is recognized on those assets. Like the Sanitation Fund, the cost of operations should be supported by user charges.

Moving into its ninth year of operation, services revenue accounts for 86% of operational costs. We purchased new software in 2014 that will provide more accurate data entry which will allow us to bill and receive payments quicker. This should help with our cash flow which is the reason for the reduction of operating transfers from \$290,000 in 2014 to \$200,000 in 2015.

Operational Costs and How They Work

The personnel accounted for in this fund are actually firefighter engineers and firefighter/paramedics assigned to this fund by virtue of their primary occupational activity being dedicated to ambulance operations. Under the direction of the Fire Chief, ambulance operations continue in the same manner as always. Most easily explained, this fund is a department within



the Fire Department.

Personnel costs, as in the Sanitation Fund, are the largest single expense of the EMS Fund at 59% of expenses. The next largest expense is bad debt at 22%. Ambulances are on call 24 hours a day, 365 days a year. During 2014, our ambulance run volume increases to 3,818 compared to 3,079 in 2013. Of those runs, approximately 2,406 resulted in patients being transported or 79% of the total run volume.

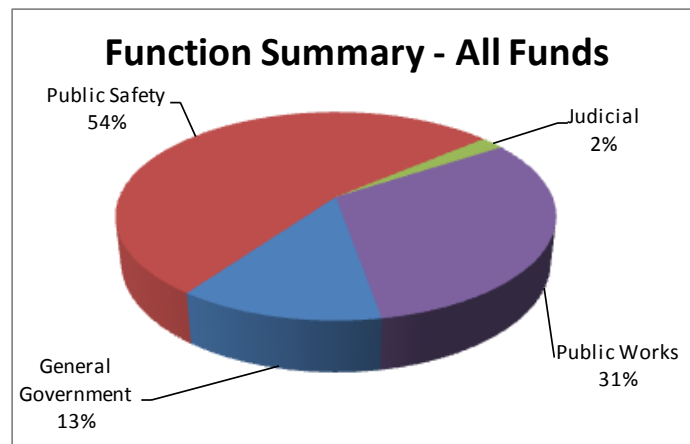
We currently have four ambulances in our fleet. The oldest one is a 2003 model while the newest one is a 2011 model.

A medical director provides technical guidance to our paramedics. Dr. Stephanie Cody, an emergency physician at BMMC, is the services director.

Function Overview

The departments within the City of Jacksonville are divided into four major functions: General Government, Public Safety, Judicial, and Public Works. All four functions are found in the General Fund while the Street and Sanitation Funds are all Public Works and the Emergency Medical Services Fund is Public Safety. A brief description of the functions for the General Fund was given previously in the Fund Summary portion of this document.

The following Chart has a break down of the total budget by function.



The largest portion of the City's budget is allocated to public safety (54%) with the next largest portion going to public works (31%). This shows that keeping our citizens safe and maintaining our infrastructure are main goals for the City of Jacksonville. The 2015 total budget is less than 2014 by 5%. The following chart shows the allocation by function.

	Expenditures Budget 2014	Expenditures Budget 2015	Percentage Change
General Government	3,756,969	3,291,429	-12%
Public Safety	14,474,823	13,960,319	-4%
Judicial	537,198	526,629	-2%
Public Works	8,389,483	8,120,770	-3%
	<u>27,158,473</u>	<u>25,899,147</u>	-5%

The City of Jacksonville prepares its budget by Fund and by Department. The following pages reflect revenues and expenditures in a format that includes Actual 2012 Actual 2013, Budgeted 2014, and Budgeted 2015 figures.

CITY OF JACKSONVILLE, ARKANSAS

GENERAL FUND

BUDGETARY REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET 2015

Revenues:

Property tax (Pensions)	536,000
Sales taxes (Drink taxes)	13,589,760
Licenses and permits	137,070
Intergovernmental	2,284,783
Charges for services	966,686
Fines	842,697
Utility franchise fees	1,216,428
Investment income	300
Miscellaneous	435,805
Operating transfers in	220,000
Total Revenues	20,229,529

Expenditures:

Personal services	15,186,718
Supplies and materials	740,226
Contractual services	2,683,480
Capital outlay	275,963
Other Financing Uses	1,570,831
Operating transfers out	200,000
Total Expenditures	20,657,218

Excess(deficiency) of revenues and other sources over expenditures and other uses	<u>(427,689)</u>
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Note: Deficiency of revenues over expenditures represent beginning fund balance brought forward which is restricted for specific purposes.

BUDGET REPORT FOR CITY OF JACKSONVILLE
General Revenues

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL REVENUE	2013 ACTUAL REVENUE	2014 ORIGINAL BUDGET	2015 RECOMMENDED BUDGET
GENERAL PROPERTY TAXES					
01-00-4010	PROPERTY TAX - PENSIONS	523,316	524,944	530,000	536,000
		523,316	524,944	530,000	536,000
SALES TAXES					
01-00-4050	ONE CENT SALES TAX	5,747,451	5,777,520	5,829,000	5,958,653
01-00-4060	CITY ONE CENT SALES TAX	7,338,792	7,337,421	7,512,840	7,521,107
01-00-4095	IN LIEU OF TAXES				
01-00-4098	DRINK TAX	52,368	49,100	92,000	110,000
		13,138,611	13,164,041	13,433,840	13,589,760
LICENSES AND PERMITS					
01-00-4090	PRIVILEGE TAXES	88,679	90,550	91,000	95,000
01-00-4092	FARMERS' MKT PERMITS	235	288	200	145
01-00-4210	BUILDING PERMITS	47,680	19,397	30,000	30,000
01-00-4220	ELECTRICAL & PLUMBING PERMITS	21,053	10,105	18,000	9,000
01-00-4230	CONSTRUCTION SUR-CHARGE	(128)	328	150	175
01-00-4240	SIGN PERMITS	1,995	2,030	2,000	2,000
01-00-4880	BOARD OF ADJUSTMENTS-REZONING	1,000	750	750	750
		160,514	123,448	142,100	137,070
INTERGOVERNMENTAL					
01-00-4020	State Insurance Turnback (LOPFI)	579,584	579,771	579,000	600,000
01-00-4030	STATE TURNBACK	459,957	433,463	431,000	440,000
01-00-4035	State Insurance Turnback - Pensions	190,070	197,520	197,500	200,000
01-00-4070	LOPFI Fund				
01-00-4100	Hotel/Motel Tax Revenue	32,365	28,104	32,000	28,000
01-00-4110	Prepared Food Tax Revenue	388,313	368,917	397,500	450,000
01-00-4400	GRANT INCOME	211,137	245,397	829,455	361,783
01-00-4401	OUR CLUB GRANT-PKS			9,000	
01-00-4450	Advertising & Promotion Contribution	23,000	25,000	205,000	205,000
01-00-4600	6TH JUDICIAL ASSET FORFEITURES	10,047	3,779		
01-00-4610	DEA FORFEITURES	43,299	66,910		
01-00-4660	PROPERTY INSURANCE REVENUE				
		1,937,772	1,948,861	2,680,455	2,284,783
CHARGES FOR SERVICES					
01-00-4331	LOT MAINTENANCE REVENUE	8,544	18,664	19,000	16,500
01-00-4332	ATHLETICS PROGRAMS	16,105	7,200	20,000	3,101
01-00-4333	CLASS FEES & RECREATION	55,233	84,323	75,000	75,000
01-00-4334	CENTER PASS REVENUE	184,965	205,611	200,000	210,600
01-00-4336	Splash Zones Revenues	189,437	192,963	191,000	184,172
01-00-4337	SPECIAL EVENTS	9,574	35,884	30,000	42,000
01-00-4338	FEES & RENTALS	12,422	12,351	20,000	11,662
01-00-4339	CENTER FACILITY RENTAL	164,130	140,056	165,000	111,000
01-00-4340	PLAYER/SPECTATOR FEES	42,282	51,253	50,000	35,000
01-00-4341	AF&G SHOOTING RANGE - FEES			350,000	72,000
01-00-4342	AF&G SHOOTING RANGE - RENTALS			30,000	17,376
01-00-4343	SHOOTING RANGE TARGETS				55,000
01-00-4349	PUBLIC SAFETY BLDG-RENTAL				50
01-00-4770	ENGINEERING SVCS.REIMBURSEMENT	40,277	40,277	40,277	43,277
01-00-4780	ACCOUNTING SVCS REIMB.	8,001	20,001	20,000	23,000
01-00-4785	DIRECTOR PUBLIC WORKS REIMB.	16,800	30,784	33,648	44,148
01-00-4905	OUTSIDE CITY FIRE PROTECTION	800	800	800	800
01-00-4920	MECHANIC SALARY REIMBURSEMENT	37,226	28,368	32,000	22,000
		785,796	868,535	1,276,725	966,686

BUDGET REPORT FOR CITY OF JACKSONVILLE
General Revenues

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL REVENUE	2013 ACTUAL REVENUE	2014 ORIGINAL BUDGET	2015 RECOMMENDED BUDGET
FINES					
01-00-4330	DOG TAGS & FINES	20,865	19,365	20,000	25,285
01-00-4350	FINES (COURT)	719,533	754,948	720,000	720,000
01-00-4351	FINES - JAIL COST				84,000
01-00-4352	Police Warrant Fees	39,650	12,800	20,000	2,000
01-00-4360	Fines - Municipal Judge Retirement	10,081	10,261	10,500	10,323
01-00-4370	Fines-Ord 708	1,063	1,082	1,090	1,089
		791,192	798,456	771,590	842,697
UTILITY FRANCHISE FEES					
01-00-4120	FRANCHISE - GENERAL TELEPHONE	60,579	57,007	58,000	58,000
01-00-4130	FRANCHISE- SBC -SW BELL	1,966	1,458	1,500	13,500
01-00-4140	FRANCHISE- ENTERGY	602,272	592,909	600,000	574,000
01-00-4160	FRANCHISE-ARKLA	152,801	179,993	155,000	188,568
01-00-4170	FRANCHISE-FIRST ELECTRIC COOP	38,830	40,486	40,000	40,860
01-00-4180	FRANCHISE-CABLE TV	175,351	420,814	190,500	261,500
01-00-4190	FRANCHISE - WINDSTREAM				80,000
		1,031,799	1,292,667	1,045,000	1,216,428
INVESTMENT INCOME					
01-00-4710	INTEREST INCOME	4,556	2,570	3,000	300
		4,556	2,570	3,000	300
MISCELLANEOUS					
01-00-4345	PRO SHOP SALES				110,000
01-00-4405	WASTE MANAGEMENT SCHOLARSHIPS	25,000			
01-00-4700	Net Appreciation(depreciation) in FMV	921			
01-00-4895	9-1-1 RECEIPTS	59,841	61,065	69,000	58,400
01-00-4896	9-1-1 RECEIPTS-AR Emerg Telephone S	210,572	151,704	175,000	156,183
01-00-4898	ACT 442 - 9-1-1 RECEIPTS				2,000
01-00-4900	MISCELLANEOUS INCOME	54,854	90,659	81,700	65,903
01-00-4901	DONATIONS		150,000	850,000	
01-00-4930	WORKERS COMP.REIMBURSEMENTS	43,733	26,763		
01-00-4950	CONCESSIONS RECEIPTS	26,222	7,070	70,000	5,247
01-00-4952	Splash Zones /Soccer Concessions	41,930	41,341	45,000	38,072
		463,073	528,602	1,290,700	435,805
RESERVED FUND BALANCE					
01-00-4990	OPENING BALANCE			739,302	427,689
				739,302	427,689
OTHER FINANCING SOURCES					
01-00-4940	OPERATING TRANSFERS	1,657,904	567,798	98,941	220,000
		1,657,904	567,798	98,941	220,000
TOTAL ESTIMATED REVENUES		20,494,533	19,819,922	22,011,653	20,657,218



CITY OF JACKSONVILLE
EXPENDITURE BUDGET
FUNCTION SUMMARY

ACCOUNT DESCRIPTION	2012 ACTUAL EXPENDITURE	2013 EXPENDITURE BUDGET	2014 ORIGINAL BUDGET	2015 RECOMMENDED BUDGET
GENERAL GOVERNMENT:				
City Clerk	143,701	139,902	141,068	143,683
City Council	110,679	140,141	129,137	131,792
Office of the Mayor	237,372	244,755	240,361	241,769
General Services	148,918	137,722	136,445	125,822
Finance	664,493	539,475	489,731	471,152
Debt Service	13,881	1,299,958	1,870,733	1,429,831
Human Resources	230,358	232,491	232,539	224,270
Director of Administration	108,757	110,793	109,586	107,453
City Mechanic	168,109	142,467	135,443	138,899
Director of Information Technology	281,361	224,489	196,926	201,758
Contingency			75,000	75,000
	2,107,629	3,212,193	3,756,969	3,291,429
PUBLIC SAFETY:				
Police Department	7,190,843	7,374,334	6,974,929	6,913,800
Fire Department	4,403,820	4,486,226	5,197,059	4,809,385
9-1-1 Emergency Response	896,305	768,458	798,390	744,300
Animal Control	297,596	322,850	323,297	308,690
	12,788,564	12,951,868	13,293,675	12,776,175
JUDICIAL:				
City Attorney	189,958	190,914	198,270	193,172
Municipal Court	335,225	356,532	338,928	333,457
6th Judicial Drug	2,006	2,312		
DEA Forfeitures	47,588	197,175		
	574,777	746,933	537,198	526,629
PUBLIC WORKS:				
Director of Public Works	89,456	126,656	137,398	128,467
Library	77,100	34,930	63,507	63,472
Engineering	333,166	318,556	321,131	297,717
Code Enforcement	267,115	293,036	184,595	165,048
General and Administrative	538,718	948,335	809,028	475,226
Parks and Recreation	2,579,878	2,719,937	2,891,865	2,919,671
Scholarships	25,000	352	8,158	8,158
Ordinance 708	386	1,465	8,129	5,226
	3,910,819	4,443,267	4,423,811	4,062,985
TOTAL APPROPRIATIONS	19,381,789	21,354,261	22,011,653	20,657,218

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 01 - General Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012	2013	2014	2015
		ACTUAL EXPENDITURE	ACTUAL EXPENDITURE	EXPENDITURE BUDGET	RECOMMENDED BUDGET
PERSONAL SERVICES					
5010	SALARIES	9,304,188	9,404,160	9,291,615	9,235,580
5011	OVERTIME	567,825	571,851	443,234	440,730
5020	PART-TIME HELP	331,045	375,237	465,879	558,892
5040	RETIREMENT	81,333	82,333	82,477	83,975
5360	LOCAL PENSION MATCH	728,307	734,359	741,331	737,493
5370	STATE RETIREMENT PLAN	1,103,648	1,162,348	1,147,589	1,229,303
5900	FICA MATCH	587,547	596,528	590,932	586,420
5910	RETIREMENT EXPENSE - APERS	476,505	498,285	554,922	565,029
5920	GROUP INSURANCE EXPENSE	1,450,538	1,585,886	1,498,702	1,440,340
5930	UNEMPLOYMENT INSURANCE	16,688	13,364	23,407	23,756
5940	WORKERS COMP.INSURANCE	180,301	196,169	237,244	285,200
5960	STATE RETIREMENT PLAN				
5970	TUITION REIMBURSEMENT	19,372	14,825		
		14,847,297	15,235,345	15,077,332	15,186,718
SUPPLIES AND MATERIALS					
5090	SUPPLIES/OFFICE EXPENSE	273,065	296,582	429,378	274,752
5091	PUBLIC EDUCATION MATERIALS	5,623	2,242	3,800	3,900
5092	AMBULANCE SUPPLIES				
5095	Office Equip & Small Tools	79,803	44,435	30,486	14,390
5120	VEHICLE GAS & OIL	323,877	328,824	284,173	292,230
5135	TIRES & TIRE REPAIR	27,704	34,134	34,000	31,000
5190	JANITOR SUPPLIES	36,406	31,782	33,717	27,900
5200	UNIFORM EXPENSE	107,827	114,350	111,793	96,054
		854,305	852,349	927,347	740,226
CONTRACTUAL SERVICES					
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	410,142	398,645	456,724	391,347
5050	ELECTRICITY	324,487	338,170	361,154	351,109
5060	GAS (HEATING)	38,514	59,739	56,843	59,800
5070	TELEPHONE	200,204	224,551	238,924	218,080
5110	PRINTING & ADVERTISING	52,457	64,201	62,916	48,855
5130	VEHICLE REPAIRS & MAINTENANCE	186,326	178,276	163,370	156,850
5140	EQUIPMENT RENTAL & MAINTENANCE	353,063	368,986	297,851	296,504
5150	OPERATING EXPENSE	12,752	9,851	17,373	12,846
5160	RADIO REPAIR & MAINTENANCE	65,975	26,725	77,146	66,409
5170	JAIL EXPENSE	150,000	195,729	195,000	201,000
5171	PRISONER PROC./& MEALS	14,190	2,521	6,850	2,000
5180	POSTAGE	18,089	10,689	18,715	15,900
5210	SCHOOLS & SEMINARS	87,053	65,283	92,566	56,044
5230	PHYSICALS	43,169	49,717	51,872	45,832
5250	CANINE EXPENSE	11,473	5,382	12,085	6,500
5260	VETERINARIAN FEES	18,094	14,507	24,781	22,000
5280	PROFESSIONAL DUES	3,859	3,346	4,305	3,500
5281	C.A.P.D.D. DUES	2,472	2,472	2,473	2,473
5282	METROPLAN DUES	24,109	26,095	26,095	26,095
5283	DEFENSE FUND DEDUCTIBLE			6,000	6,000
5284	MUNICIPAL LEAGUE DUES	92,790	122,790	75,773	64,427
5285	Jacksonville Health Dept Support	2,215	2,215	2,215	2,215
5290	BUILDING REPAIR & MAINTENANCE	337,117	254,536	221,435	241,708
5291	LOT MAINTENANCE	525	47	250	250
5310	ELECTION EXPENSE	8,723		30,000	
5340	BUILDING/VEHICLE INSURANCE	67,153	90,903	86,641	90,945
5345	VEHICLE/PROPERTY LOSS PAYMENTS			25,000	25,000
5380	LEGAL FEES	20,593	15,472	17,500	16,200
5480	JACKSONVILLE ELDERLY PROGRAM	50,000	50,000	50,000	50,000
5483	Jacksonville Boys/Girls Club				5,000
5485	CHAMBER OF COMMERCE				25,000
5487	ECONOMIC DEVELOPMENT	53,182	54,345	30,000	

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 01 - General Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL EXPENDITURE	2013 ACTUAL EXPENDITURE	2014 EXPENDITURE BUDGET	2015 RECOMMENDED BUDGET
CONTRACTUAL SERVICES CONTINUED					
5488	CENTRAL ARKANSAS TRANSIT				
5510	COMMUNICATION LEASES	17,542	12,589	21,499	18,499
5629	REMONUMENTATION			1,200	1,200
5637	ASBESTOS ABATEMENT	16,879	21,840	7,500	1,200
5710	CRIME STOPPER PAYMENTS				
5715	NARCOTICS BUY MONEY	12,000	3,000		
5835	MISCELLANEOUS UTILITIES-WHSE				
5836	SR.CITIZENS UTILITIES	25,511	21,773	23,451	25,110
5840	OPERATING TRANSFERS	219,996	710,261	490,000	200,000
5842	LANDSCAPE/TURF MAINTENANCE	49,321	50,132	46,500	41,650
5845	RENTAL PROPERTY EXPENSE	19,992	27,706	8,133	7,932
5846	TOURISM & PROMOTION	5,956	2,878	8,000	3,000
5980	CONTINGENCY			75,000	75,000
		3,015,923	3,485,372	3,393,140	2,883,480
CAPTIAL OUTLAY					
5500	EQUIPMENT PURCHASES	555,981	390,806	743,101	275,963
5540	CONSTRUCTION	48,324	32,203		
5542	STRUCTURAL CONDEMNATION	46,078	58,228		
		650,383	481,237	743,101	275,963
OTHER FINANCING USES					
5147	COST OF GOODS SOLD				141,000
5156	INTEREST EXPENSE	13,881	82,523	164,047	113,125
5157	S-T FINANCING PRINCIPLE PAYMENT		1,217,435	1,706,686	1,316,706
		13,881	1,299,958	1,870,733	1,570,831
TOTAL APPROPRIATIONS		19,381,789	21,354,261	22,011,653	20,657,218

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 01 - General Appropriations per Department

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL EXPENDITURE	2013 ACTUAL EXPENDITURE	2014 ORIGINAL BUDGET	2015 RECOMMENDED BUDGET
Dept 01-City Clerk					
PERSONAL SERVICES					
01-01-5010	SALARIES	82,967	83,894	83,130	83,130
01-01-5011	OVERTIME	239	427	500	500
01-01-5040	RETIREMENT	17,478	17,478	17,478	17,478
01-01-5900	FICA MATCH	6,259	6,344	6,398	6,193
01-01-5910	RETIREMENT EXPENSE	11,472	12,218	12,444	12,335
01-01-5920	GROUP INSURANCE	8,564	8,966	7,014	11,612
01-01-5930	UNEMPLOYMENT INSURANCE	68	52	90	90
01-01-5940	WORKERS COMP.INSURANCE	739	1,437	1,725	2,105
		127,786	130,816	128,779	133,443
SUPPLIES AND MATERIALS					
01-01-5090	SUPPLIES/OFFICE EXPENSE	2,957	3,423	3,000	1,500
01-01-5095	Office Equip & Small Tools	213			
		3,170	3,423	3,000	1,500
CONTRACTUAL SERVICES					
01-01-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	27	78		90
01-01-5110	PRINTING & ADVERTISING	7,107	4,456	5,000	4,000
01-01-5140	EQUIPMENT RENTAL & MAINTENANCE	5,444	472	3,720	4,300
01-01-5150	OPERATING EXPENSE	167	314	319	350
01-01-5210	SCHOOLS & SEMINARS		343	250	
		12,745	5,663	9,289	8,740
Totals for dept 01-City Clerk		143,701	139,902	141,068	143,683

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 01 - General Appropriations per Department

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL EXPENDITURE	2013 ACTUAL EXPENDITURE	2014 ORIGINAL BUDGET	2015 RECOMMENDED BUDGET
Dept 02-City Council					
PERSONAL SERVICES					
01-02-5010	SALARIES	69,118	70,890	70,890	70,890
01-02-5900	FICA MATCH	5,076	5,001	5,131	4,532
01-02-5910	RETIREMENT EXPENSE				
01-02-5920	GROUP INSURANCE	33,295	53,969	40,389	48,508
01-02-5930	UNEMPLOYMENT INSURANCE				
01-02-5940	WORKERS COMP.INSURANCE		7,186	8,627	5,262
		107,489	137,046	125,037	129,192
SUPPLIES AND MATERIALS					
01-02-5090	SUPPLIES/OFFICE EXPENSE			100	100
				100	100
CONTRACTUAL SERVICES					
01-02-5210	SCHOOLS & SEMINARS	3,190	3,095	4,000	2,500
		3,190	3,095	4,000	2,500
Totals for dept 02-City Council		110,679	140,141	129,137	131,792

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 01 - General Appropriations per Department

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL EXPENDITURE	2013 ACTUAL EXPENDITURE	2014 ORIGINAL BUDGET	2015 RECOMMENDED BUDGET
Dept 03-Police Department					
PERSONAL SERVICES					
01-03-5010	SALARIES	3,825,038	3,806,289	3,685,239	3,686,197
01-03-5011	OVERTIME	260,156	220,298	168,000	168,000
01-03-5360	LOCAL PENSION MATCH	305,698	303,512	306,000	300,280
01-03-5370	STATE RETIREMENT PLAN	715,710	724,389	738,173	736,237
01-03-5900	FICA MATCH	300,983	297,182	290,758	285,234
01-03-5910	RETIREMENT EXPENSE	59,162	62,330	68,136	68,155
01-03-5920	GROUP INSURANCE	565,111	625,500	585,904	552,795
01-03-5930	UNEMPLOYMENT INSURANCE	5,266	4,646	8,193	8,581
01-03-5940	WORKERS COMP.INSURANCE	66,504	65,390	81,095	99,977
01-03-5960	STATE RETIREMENT PLAN				
01-03-5970	TUITION REIMBURSEMENT	2,016	3,694		
		6,105,644	6,113,230	5,931,498	5,905,456
SUPPLIES AND MATERIALS					
01-03-5090	SUPPLIES/OFFICE EXPENSE	57,874	31,610	30,728	28,076
01-03-5095	Office Equip & Small Tools	50,664	5,191	14,571	3,000
01-03-5120	VEHICLE GAS & OIL	224,911	226,779	175,000	197,000
01-03-5135	TIRES & TIRE REPAIR	21,138	22,490	20,000	19,000
01-03-5200	UNIFORM EXPENSE	55,523	50,072	46,150	45,000
		410,110	336,142	286,449	292,076
CONTRACTUAL SERVICES					
01-03-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	20,668	27,009	74,716	38,500
01-03-5050	ELECTRICITY	38,663	76,824	84,667	77,000
01-03-5060	GAS (HEATING)	3,552	8,417	8,543	8,700
01-03-5070	TELEPHONE	52,248	65,070	66,686	64,000
01-03-5110	PRINTING & ADVERTISING	6,309	6,740	12,190	3,000
01-03-5130	VEHICLE REPAIRS & MAINTENANCE	115,841	122,242	100,000	100,000
01-03-5140	EQUIPMENT RENTAL & MAINTENANCE	65,538	87,191	39,420	60,000
01-03-5150	OPERATING EXPENSE	249	459	446	446
01-03-5160	RADIO REPAIR & MAINTENANCE	22,442	4,167	15,372	34,624
01-03-5170	JAIL EXPENSE	150,000	195,729	195,000	201,000
01-03-5171	PRISONER PROC./& MEALS	14,190	2,521	6,850	2,000
01-03-5180	POSTAGE	8,740	2,343	7,375	3,500
01-03-5210	SCHOOLS & SEMINARS	30,094	18,529	41,122	19,500
01-03-5230	PHYSICALS	28,720	34,145	31,029	25,000
01-03-5250	CANINE EXPENSE	8,025	2,431	3,000	3,500
01-03-5290	BUILDING REPAIR & MAINTENANCE	24,433	32,208	16,309	27,500
01-03-5340	BUILDING/VEHICLE INSURANCE	14,236	35,288	31,358	29,499
01-03-5510	COMMUNICATION LEASES	17,542	12,589	21,499	18,499
01-03-5710	CRIME STOPPER PAYMENTS				
01-03-5715	NARCOTICS BUY MONEY				
		621,490	733,902	755,582	716,268
CAPTIAL OUTLAY					
01-03-5500	EQUIPMENT PURCHASES	53,599	191,060	1,400	
01-03-5540	CONSTRUCTION				
		53,599	191,060	1,400	
Totals for dept 03-Police Department		7,190,843	7,374,334	6,974,929	6,913,800

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 01 - General Appropriations per Department

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL EXPENDITURE	2013 ACTUAL EXPENDITURE	2014 ORIGINAL BUDGET	2015 RECOMMENDED BUDGET
Dept 04-Fire Department					
PERSONAL SERVICES					
01-04-5010	SALARIES	2,447,940	2,456,043	2,573,223	2,553,287
01-04-5011	OVERTIME	286,460	324,545	226,580	220,080
01-04-5360	LOCAL PENSION MATCH	422,609	430,847	435,331	437,213
01-04-5370	STATE RETIREMENT PLAN	387,881	434,026	409,416	493,066
01-04-5900	FICA MATCH	36,297	38,201	34,307	34,555
01-04-5910	RETIREMENT EXPENSE	4,755	5,042	5,013	4,969
01-04-5920	GROUP INSURANCE	364,063	374,654	369,585	370,401
01-04-5930	UNEMPLOYMENT INSURANCE	3,420	2,725	4,772	6,142
01-04-5940	WORKERS COMP.INSURANCE	40,641	38,084	45,724	71,563
01-04-5960	STATE RETIREMENT PLAN				
01-04-5970	TUITION REIMBURSEMENT EXPENSE	11,686	11,131		
		4,005,752	4,115,298	4,103,951	4,191,276
SUPPLIES AND MATERIALS					
01-04-5090	SUPPLIES/OFFICE EXPENSE	15,904	10,542	10,392	9,500
01-04-5091	PUBLIC EDUCATION MATERIALS	5,623	2,242	3,800	3,900
01-04-5092	AMBULANCE SUPPLIES				
01-04-5095	Office Equip & Small Tools	10,177	21,470	8,460	3,945
01-04-5120	VEHICLE GAS & OIL	39,197	41,468	39,125	39,000
01-04-5135	TIRES & TIRE REPAIR	2,751	8,754	11,700	8,000
01-04-5190	JANITOR SUPPLIES	7,276	6,361	9,500	6,500
01-04-5200	UNIFORM EXPENSE	36,035	51,886	51,725	40,000
		116,963	142,723	134,702	110,845
CONTRACTUAL SERVICES					
01-04-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	1,639	1,231	1,200	9,895
01-04-5050	ELECTRICITY	31,081	23,565	27,117	25,000
01-04-5060	GAS (HEATING)	7,903	10,530	8,829	10,000
01-04-5070	TELEPHONE	27,113	31,054	33,407	30,000
01-04-5110	PRINTING & ADVERTISING	612	329	650	400
01-04-5130	VEHICLE REPAIRS & MAINTENANCE	43,067	29,341	45,200	35,000
01-04-5140	EQUIPMENT RENTAL & MAINTENANCE	41,022	46,855	36,682	34,543
01-04-5160	RADIO REPAIR & MAINTENANCE	13,786	13,685	22,190	13,800
01-04-5180	POSTAGE	170	240	400	300
01-04-5210	SCHOOLS & SEMINARS	18,318	12,895	23,010	13,144
01-04-5230	PHYSICALS	14,449	15,572	20,843	20,832
01-04-5280	PROFESSIONAL DUES	3,859	3,346	4,305	3,500
01-04-5290	BUILDING REPAIR & MAINTENANCE	27,491	23,153	22,000	20,000
01-04-5340	BUILDING/VEHICLE INSURANCE	13,603	14,370	14,372	14,887
		244,113	226,166	260,205	231,301
CAPTIAL OUTLAY					
01-04-5500	EQUIPMENT PURCHASES	28,432	2,039	698,201	275,963
01-04-5540	CONSTRUCTION	8,560			
		36,992	2,039	698,201	275,963
Totals for dept 04-Fire Department		4,403,820	4,486,226	5,197,059	4,809,385

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 01 - General Appropriations per Department

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL EXPENDITURE	2013 ACTUAL EXPENDITURE	2014 ORIGINAL BUDGET	2015 RECOMMENDED BUDGET
Dept 05-Office of the Mayor					
PERSONAL SERVICES					
01-05-5010	SALARIES	126,469	132,566	129,111	129,111
01-05-5011	OVERTIME	994			
01-05-5040	RETIREMENT	63,855	64,855	64,999	66,497
01-05-5900	FICA MATCH	9,542	9,927	9,731	9,601
01-05-5910	RETIREMENT EXPENSE	18,652	18,581	18,319	18,159
01-05-5920	GROUP INSURANCE	16,314	17,166	16,086	16,056
01-05-5930	UNEMPLOYMENT INSURANCE	68	68	90	90
01-05-5940	WORKERS COMP.INSURANCE	1,478	1,437	1,725	2,105
		237,372	244,600	240,061	241,619
SUPPLIES AND MATERIALS					
01-05-5090	SUPPLIES/OFFICE EXPENSE		155	300	150
01-05-5095	Office Equip & Small Tools				
01-05-5120	VEHICLE GAS & OIL				
			155	300	150
Totals for dept 05-Office of the Mayor		237,372	244,755	240,361	241,769

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 01 - General Appropriations per Department

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL EXPENDITURE	2013 ACTUAL EXPENDITURE	2014 ORIGINAL BUDGET	2015 RECOMMENDED BUDGET
Dept 06-City Attorney					
PERSONAL SERVICES					
01-06-5010	SALARIES	131,241	136,831	134,011	134,011
01-06-5900	FICA MATCH	9,831	10,253	10,252	9,976
01-06-5910	RETIREMENT EXPENSE	4,684	4,994	5,078	5,034
01-06-5920	GROUP INSURANCE	16,154	17,006	16,086	16,056
01-06-5930	UNEMPLOYMENT INSURANCE		50	90	90
01-06-5940	WORKERS COMP.INSURANCE		1,437	1,725	2,105
		161,910	170,571	167,242	167,272
SUPPLIES AND MATERIALS					
01-06-5090	SUPPLIES/OFFICE EXPENSE	1,757	954	1,500	1,000
01-06-5095	Office Equip & Small Tools	300		500	500
		2,057	954	2,000	1,500
CONTRACTUAL SERVICES					
01-06-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	1,125		6,000	3,000
01-06-5050	ELECTRICITY				
01-06-5060	GAS (HEATING)				
01-06-5070	TELEPHONE	2,148	2,917	3,128	3,000
01-06-5110	PRINTING & ADVERTISING	403	267	1,000	1,100
01-06-5140	EQUIPMENT RENTAL & MAINTENANCE		116		
01-06-5150	OPERATING EXPENSE	1,312		1,500	800
01-06-5210	SCHOOLS & SEMINARS	410	687	500	500
01-06-5380	LEGAL FEES	20,593	15,402	16,900	16,000
		25,991	19,389	29,028	24,400
Totals for dept 06-City Attorney		189,958	190,914	198,270	193,172

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 01 - General Appropriations per Department

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL EXPENDITURE	2013 ACTUAL EXPENDITURE	2014 ORIGINAL BUDGET	2015 RECOMMENDED BUDGET
Dept 07-9-1-1 Emergency Response					
PERSONAL SERVICES					
01-07-5010	SALARIES	426,109	465,383	457,119	458,769
01-07-5011	OVERTIME	10,055	9,139	8,000	8,000
01-07-5020	PART - TIME HELP	8,355	4,984	7,000	9,994
01-07-5370	STATE RETIREMENT PLAN	57	3,933		
01-07-5900	FICA MATCH	33,015	34,251	35,070	35,313
01-07-5910	RETIREMENT EXPENSE	60,696	65,540	69,210	68,848
01-07-5920	GROUP INSURANCE	71,303	85,951	80,850	65,228
01-07-5930	UNEMPLOYMENT INSURANCE	1,026	673	1,170	1,445
01-07-5940	WORKERS COMP.INSURANCE	11,084	9,341	12,078	16,838
		621,700	679,195	670,497	664,435
SUPPLIES AND MATERIALS					
01-07-5090	SUPPLIES/OFFICE EXPENSE	4,151	4,187	5,483	4,000
01-07-5095	Office Equip & Small Tools	2,753	1,196	1,070	550
01-07-5120	VEHICLE GAS & OIL	607	611	660	500
01-07-5200	UNIFORM EXPENSE	2,336	488	1,800	1,000
		9,847	6,482	9,013	6,050
CONTRACTUAL SERVICES					
01-07-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	2,251	3,332	3,300	1,500
01-07-5050	ELECTRICITY	12,182	1,143	367	220
01-07-5060	GAS (HEATING)				
01-07-5070	TELEPHONE	25,362	25,154	25,819	17,210
01-07-5110	PRINTING & ADVERTISING	107			
01-07-5130	VEHICLE REPAIRS & MAINTANCE	12		320	100
01-07-5140	EQUIPMENT RENTAL & MAINTENANCE	72,342	36,151	37,325	32,000
01-07-5160	RADIO REPAIR & MAINTENANCE	29,747	5,713	39,584	17,985
01-07-5210	SCHOOLS & SEMINARS	3,546	664	2,965	1,000
01-07-5290	BUILDING REPAIR & MAINTENANCE	7,535	3,389	9,100	3,700
01-07-5340	BUILDING/VEHICLE INSURANCE	2,931	1,095	100	100
		156,015	76,641	118,880	73,815
CAPTIAL OUTLAY					
01-07-5500	EQUIPMENT PURCHASES	108,743	6,140		
01-07-5540	CONSTRUCTION				
		108,743	6,140		
Totals for dept 07-9-1-1 Emergency Response		896,305	768,458	798,390	744,300

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 01 - General Appropriations per Department

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL EXPENDITURE	2013 ACTUAL EXPENDITURE	2014 ORIGINAL BUDGET	2015 RECOMMENDED BUDGET
Dept 09-General Services					
CONTRACTUAL SERVICES					
01-09-5030	CONTRACT SVC./ALLOW/VOLUNTEERS				
01-09-5050	ELECTRICITY	21,263	16,947	19,614	18,300
01-09-5060	GAS (HEATING)	1,393	1,851	1,680	1,900
01-09-5070	TELEPHONE	43,951	45,755	47,908	46,000
01-09-5110	PRINTING & ADVERTISING	1,640	787	1,000	1,000
01-09-5140	EQUIPMENT RENTAL & MAINTENANCE	19,419	27,431	21,245	20,937
01-09-5150	OPERATING EXPENSE	5,613	2,908	8,000	4,000
01-09-5180	POSTAGE	5,440	(796)	2,000	3,000
01-09-5290	BUILDING REPAIR & MAINTENANCE	27,891	24,993	13,254	14,604
01-09-5340	BUILDING/VEHICLE INSURANCE	4,539	4,743	4,744	5,081
01-09-5846	TOURISM & PROMOTION	5,956	2,878	8,000	3,000
		137,105	127,497	127,445	117,822
SUPPLIES AND MATERIALS					
01-09-5090	SUPPLIES/OFFICE EXPENSE	11,813	10,066	9,000	8,000
01-09-5095	Office Equip & Small Tools		159		
01-09-5190	JANITOR SUPPLIES				
		11,813	10,225	9,000	8,000
Totals for dept 09-General Services		148,918	137,722	136,445	125,822

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 01 - General Appropriations per Department

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL EXPENDITURE	2013 ACTUAL EXPENDITURE	2014 ORIGINAL BUDGET	2015 RECOMMENDED BUDGET
Dept 10-Municipal Court					
PERSONAL SERVICES					
01-10-5010	SALARIES	169,452	179,994	154,856	154,856
01-10-5011	OVERTIME	20	148		
01-10-5020	PART-TIME HELP		3,942	12,786	12,786
01-10-5040	RETIREMENT				
01-10-5900	FICA MATCH	12,546	13,743	12,679	12,482
01-10-5910	RETIREMENT EXPENSE	21,565	22,390	23,043	22,841
01-10-5920	GROUP INSURANCE	25,070	25,424	22,071	19,640
01-10-5930	UNEMPLOYMENT INSURANCE	547	412	720	497
01-10-5940	WORKERS COMP.INSURANCE	5,173	5,749	6,902	5,788
		234,373	251,802	233,057	228,890
SUPPLIES AND MATERIALS					
01-10-5090	SUPPLIES/OFFICE EXPENSE	8,332	5,954	6,500	4,100
01-10-5095	Office Equip & Small Tools	182	368	1,400	500
		8,514	6,322	7,900	4,600
CONTRACTUAL SERVICES					
01-10-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	64,747	55,211	61,554	61,554
01-10-5050	ELECTRICITY	2,446	2,008	2,292	2,150
01-10-5060	GAS(HEATING)	862	1,104	1,001	1,300
01-10-5070	TELEPHONE	3,780	6,701	7,258	7,200
01-10-5110	PRINTING & ADVERTISING	995	1,255	1,000	1,250
01-10-5140	EQUIPMENT RENTAL & MAINTENANCE	14,221	21,772	15,960	18,100
01-10-5180	POSTAGE	3,500	5,053	5,000	4,500
01-10-5210	SCHOOLS & SEMINARS	600	1,942	1,500	1,600
01-10-5290	BUILDING REPAIR & MAINTENANCE	881	3,056	2,100	2,000
01-10-5340	BUILDING/VEHICLE INSURANCE	306	306	306	313
		92,338	98,408	97,971	99,967
Totals for dept 10-Municipal Court		335,225	356,532	338,928	333,457

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 01 - General Appropriations per Department

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL EXPENDITURE	2013 ACTUAL EXPENDITURE	2014 ORIGINAL BUDGET	2015 RECOMMENDED BUDGET
Dept 11-Finance					
PERSONAL SERVICES					
01-11-5010	SALARIES	324,038	327,858	294,642	290,222
01-11-5011	OVERTIME	2,487	1,012	2,500	2,500
01-11-5900	FICA MATCH	23,879	24,038	22,440	21,711
01-11-5910	RETIREMENT EXPENSE	44,731	47,275	44,215	43,176
01-11-5920	GROUP INSURANCE	47,928	51,704	46,200	38,420
01-11-5930	UNEMPLOYMENT INSURANCE	547	412	720	632
01-11-5940	WORKERS COMP.INSURANCE	5,911	5,749	6,902	7,367
01-11-5970	TUITION REIMBURSEMENT				
		449,521	458,048	417,619	404,028
SUPPLIES AND MATERIALS					
01-11-5090	SUPPLIES/OFFICE EXPENSE	3,376	4,445	2,427	2,500
01-11-5095	Office Equip & Small Tools	1,070	392	125	
01-11-5120	VEHICLE GAS & OIL	382	360	420	300
		4,828	5,197	2,972	2,800
CONTRACTUAL SERVICES					
01-11-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	36,300	36,222	37,535	36,500
01-11-5070	TELEPHONE	662	1,095	1,163	1,200
01-11-5110	PRINTING & ADVERTISING	1,217	2,983	1,657	1,500
01-11-5130	VEHICLE REPAIRS & MAINTENANCE				
01-11-5140	EQUIPMENT RENTAL & MAINTENANCE	14,720	31,251	25,500	22,124
01-11-5150	OPERATING EXPENSE				
01-11-5210	SCHOOLS & SEMINARS	4,320	3,793	3,285	3,000
		57,219	75,344	69,140	64,324
CAPTIAL OUTLAY					
01-11-5500	EQUIPMENT PURCHASES	152,925	886		
		152,925	886		
Totals for dept 11-Finance		664,493	539,475	489,731	471,152

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 01 - General Appropriations per Department

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL EXPENDITURE	2013 ACTUAL EXPENDITURE	2014 ORIGINAL BUDGET	2015 RECOMMENDED BUDGET
Dept 13-DEBT SERVICE					
OTHER FINANCING USES					
01-13-5156	INTEREST EXPENSE	13,881	82,523	164,047	113,125
01-13-5157	S-T FINANCING PRINCIPLE PAYMENT		1,217,435	1,706,686	1,316,706
		13,881	1,299,958	1,870,733	1,429,831
Totals for dept 13-DEBT SERVICE		13,881	1,299,958	1,870,733	1,429,831

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 01 - General Appropriations per Department

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL EXPENDITURE	2013 ACTUAL EXPENDITURE	2014 ORIGINAL BUDGET	2015 RECOMMENDED BUDGET
Dept 14-Human Resources					
PERSONAL SERVICES					
01-14-5010	SALARIES	134,148	136,522	132,821	132,821
01-14-5011	OVERTIME	511	235	504	500
01-14-5900	FICA MATCH	10,084	10,170	10,665	9,797
01-14-5910	RETIREMENT EXPENSE	18,515	19,686	21,029	19,591
01-14-5920	GROUP INSURANCE	19,206	22,021	19,593	19,640
01-14-5930	UNEMPLOYMENT INSURANCE	205	254	450	361
01-14-5940	WORKERS COMP.INSURANCE	2,217	3,593	4,314	4,210
01-14-5970	TUITION REIMBURSEMENT	5,670			
		190,556	192,481	189,376	186,920
SUPPLIES AND MATERIALS					
01-14-5090	SUPPLIES/OFFICE EXPENSE	2,866	6,148	750	800
01-14-5095	Office Equip & Small Tools	119			
01-14-5120	VEHICLE GAS & OIL				
		2,985	6,148	750	800
CONTRACTUAL SERVICES					
01-14-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	23,321	17,508	23,260	22,500
01-14-5070	TELEPHONE	720	664	685	650
01-14-5110	PRINTING & ADVERTISING	2,594	2,645	6,000	2,500
01-14-5130	VEHICLE REPAIRS & MAINTENANCE				
01-14-5140	EQUIPMENT RENTAL & MAINTENANCE	646	10,999	11,568	10,000
01-14-5150	OPERATING EXPENSE	594			
01-14-5210	SCHOOLS & SEMINARS	4,835	927	900	900
		32,710	32,743	42,413	36,550
CAPTIAL OUTLAY					
01-14-5500	EQUIPMENT PURCHASES	4,107	1,119		
		4,107	1,119		
Totals for dept 14-Human Resources		230,358	232,491	232,539	224,270

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 01 - General Appropriations per Department

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL EXPENDITURE	2013 ACTUAL EXPENDITURE	2014 ORIGINAL BUDGET	2015 RECOMMENDED BUDGET
Dept 15-Animal Control					
PERSONAL SERVICES					
01-15-5010	SALARIES	158,500	161,487	158,129	158,129
01-15-5011	OVERTIME	4,476	3,909	4,500	4,500
01-15-5020	PART-TIME HELP	5,918	5,050	5,273	5,273
01-15-5900	FICA MATCH	11,882	12,348	12,553	11,881
01-15-5910	RETIREMENT EXPENSE	22,289	23,774	24,199	23,988
01-15-5920	GROUP INSURANCE	33,219	38,295	35,679	35,696
01-15-5930	UNEMPLOYMENT INSURANCE	274	305	540	497
01-15-5940	WORKERS COMP.INSURANCE	3,695	4,311	5,176	5,788
		240,253	249,479	246,049	245,752
SUPPLIES AND MATERIALS					
01-15-5090	SUPPLIES/OFFICE EXPENSE	1,795	831	2,791	2,100
01-15-5095	Office Equip & Small Tools	387	158	150	200
01-15-5120	VEHICLE GAS & OIL	7,069	6,842	8,000	6,900
01-15-5190	JANITOR SUPPLIES	5,151	4,391	6,617	2,900
01-15-5200	UNIFORM EXPENSE	1,917	1,462	1,200	1,000
		16,319	13,684	18,758	13,100
CONTRACTUAL SERVICES					
01-15-5050	ELECTRICITY	4,507	3,323	3,930	3,939
01-15-5060	GAS (HEATING)	1,687	2,122	1,871	2,400
01-15-5070	TELEPHONE	3,222	3,746	3,915	3,800
01-15-5110	PRINTING & ADVERTISING	106	1,235	1,005	1,005
01-15-5130	VEHICLE REPAIRS & MAINTENANCE	1,503	2,909	3,650	3,000
01-15-5140	EQUIPMENT RENTAL & MAINTENANCE	2,364	4,386	5,155	4,000
01-15-5150	OPERATING EXPENSE	255	448	415	450
01-15-5180	POSTAGE	239	240	440	300
01-15-5210	SCHOOLS & SEMINARS	444	468		800
01-15-5250	CANINE EXPENSE	3,448	2,951	9,085	3,000
01-15-5260	VETERINARIAN FEES	18,094	14,507	24,781	22,000
01-15-5290	BUILDING REPAIR & MAINTENANCE	4,092	4,501	3,153	3,940
01-15-5340	BUILDING/VEHICLE INSURANCE	1,063	1,089	1,090	1,204
		41,024	41,925	58,490	49,838
CAPTIAL OUTLAY					
01-15-5500	EQUIPMENT PURCHASES		17,762		
01-15-5540	CONSTRUCTION				
			17,762		
Totals for dept 15-Animal Control		297,596	322,850	323,297	308,690

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 01 - General Appropriations per Department

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL EXPENDITURE	2013 ACTUAL EXPENDITURE	2014 ORIGINAL BUDGET	2015 RECOMMENDED BUDGET
Dept 17-Director of Public Works					
PERSONAL SERVICES					
01-17-5010	SALARIES	61,785	86,020	90,360	83,300
01-17-5011	OVERTIME		226	500	500
01-17-5020	PART - TIME HELP				8,112
01-17-5900	FICA MATCH	4,648	6,458	6,877	6,894
01-17-5910	RETIREMENT EXPENSE	8,459	12,473	13,520	13,557
01-17-5920	GROUP INSURANCE	8,117	13,480	16,086	8,028
01-17-5930	UNEMPLOYMENT INSURANCE	68	101	180	181
01-17-5940	WORKERS COMP.INSURANCE	739	1,437	1,725	2,105
		83,816	120,195	129,248	122,677
SUPPLIES AND MATERIALS					
01-17-5090	SUPPLIES/OFFICE EXPENSE	197	486	100	100
01-17-5095	Office Equip & Small Tools			500	500
01-17-5120	VEHICLE GAS & OIL	3,255	3,323	6,000	3,000
		3,452	3,809	6,600	3,600
CONTRACTUAL SERVICES					
01-17-5070	TELEPHONE	680	671	1,200	690
01-17-5130	VEHICLE REPAIRS & MAINTENANCE	105	1,443	200	200
01-17-5140	EQUIPMENT RENTAL & MAINTENANCE	109			
01-17-5210	SCHOOLS & SEMINARS	1,194	438	150	1,100
01-17-5340	BUILDING/VEHICLE INSURANCE	100	100		200
		2,188	2,652	1,550	2,190
Totals for dept 17-Director of Public Works		89,456	126,656	137,398	128,467

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 01 - General Appropriations per Department

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL EXPENDITURE	2013 ACTUAL EXPENDITURE	2014 ORIGINAL BUDGET	2015 RECOMMENDED BUDGET
Dept 18-Library					
CONTRACTUAL SERVICES					
01-18-5050	ELECTRICITY	29,690	29,360	30,228	28,000
01-18-5060	GAS (HEATING)				
01-18-5070	TELEPHONE				
01-18-5290	BUILDING REPAIR & MAINTENANCE	42,361	291	28,000	30,000
01-18-5340	BUILDING/VEHICLE INSURANCE	5,049	5,279	5,279	5,472
		77,100	34,930	63,507	63,472
Totals for dept 18-Library		77,100	34,930	63,507	63,472

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 01 - General Appropriations per Department

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL EXPENDITURE	2013 ACTUAL EXPENDITURE	2014 ORIGINAL BUDGET	2015 RECOMMENDED BUDGET
Dept 21-Engineering					
PERSONAL SERVICES					
01-21-5010	SALARIES	184,757	187,843	184,643	184,643
01-21-5011	OVERTIME			100	100
01-21-5020	PART-TIME HELP				
01-21-5900	FICA MATCH	13,578	13,804	13,998	13,719
01-21-5910	RETIREMENT EXPENSE	25,379	27,103	27,653	27,250
01-21-5920	GROUP INSURANCE	27,997	25,469	24,129	24,084
01-21-5930	UNEMPLOYMENT INSURANCE	205	204	360	361
01-21-5940	WORKERS COMP.INSURANCE	2,217	2,874	3,451	4,210
		254,133	257,297	254,334	254,367
SUPPLIES AND MATERIALS					
01-21-5090	SUPPLIES/OFFICE EXPENSE	3,785	2,871	4,000	3,000
01-21-5095	Office Equip & Small Tools	213	643		300
01-21-5120	VEHICLE GAS & OIL	3,593	3,517	5,088	3,500
01-21-5200	UNIFORM EXPENSE	105		150	150
		7,696	7,031	9,238	6,950
CONTRACTUAL SERVICES					
01-21-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	48,184	40,550	32,366	25,000
01-21-5070	TELEPHONE	1,490	1,738	1,789	1,800
01-21-5110	PRINTING & ADVERTISING	986	1,580	1,460	1,100
01-21-5130	VEHICLE REPAIRS & MAINTENANCE	622	1,286	2,100	800
01-21-5140	EQUIPMENT RENTAL & MAINTENANCE	1,362	1,350	3,255	1,400
01-21-5150	OPERATING EXPENSE	365	424	439	400
01-21-5210	SCHOOLS & SEMINARS	7,137	6,185	8,950	4,700
01-21-5629	REMONUMENTATION			1,200	1,200
		60,146	53,113	51,559	36,400
CAPTIAL OUTLAY					
01-21-5500	EQUIPMENT PURCHASE	11,191	1,115	6,000	
		11,191	1,115	6,000	
Totals for dept 21-Engineering		333,166	318,556	321,131	297,717

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 01 - General Appropriations per Department

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL EXPENDITURE	2013 ACTUAL EXPENDITURE	2014 ORIGINAL BUDGET	2015 RECOMMENDED BUDGET
Dept 22-Code Enforcement					
PERSONAL SERVICES					
01-22-5010	SALARIES	128,632	132,126	98,379	98,379
01-22-5011	OVERTIME			500	500
01-22-5020	PART-TIME HELP				
01-22-5900	FICA MATCH	9,186	9,481	7,418	7,221
01-22-5910	RETIREMENT EXPENSE	18,893	17,934	14,713	14,585
01-22-5920	GROUP INSURANCE	24,548	29,127	19,593	19,640
01-22-5930	UNEMPLOYMENT INSURANCE	205	204	360	271
01-22-5940	WORKERS COMP.INSURANCE	2,956	2,874	3,451	3,157
		184,420	191,746	144,414	143,753
SUPPLIES AND MATERIALS					
01-22-5090	SUPPLIES/OFFICE EXPENSE	1,966	1,535	2,200	1,800
01-22-5095	Office Equip & Small Tools	2,406	985	110	395
01-22-5120	VEHICLE GAS & OIL	7,253	5,499	8,000	4,000
01-22-5200	UNIFORM EXPENSE	1,114	54	1,050	700
		12,739	8,073	11,360	6,895
CONTRACTUAL SERVICES					
01-22-5030	CONTRACT SVC./ALLOW/VOLUNTEERS			10,000	3,000
01-22-5070	TELEPHONE	2,229	1,541	1,971	1,500
01-22-5110	PRINTING & ADVERTISING	1,405	3,138	2,400	1,000
01-22-5130	VEHICLE REPAIRS & MAINTENANCE	1,600	1,418	1,800	1,650
01-22-5180	POSTAGE		3,609	3,500	4,300
01-22-5210	SCHOOLS & SEMINARS	940	1,927	500	1,000
01-22-5291	LOT MAINTENANCE	525	47	250	250
01-22-5340	BUILDING/VEHICLE INSURANCE	300	300	300	300
01-22-5380	LEGAL FEES		70	600	200
01-22-5637	ASBESTOS ABATEMENT	16,879	21,840	7,500	1,200
		23,878	33,890	28,821	14,400
CAPTIAL OUTLAY					
01-22-5500	EQUIPMENT PURCHASE		1,099		
01-22-5542	STRUCTURAL CONDEMNATION	46,078	58,228		
		46,078	59,327		
Totals for dept 22-Code Enforcement		267,115	293,036	184,595	165,048

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 01 - General Appropriations per Department

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL EXPENDITURE	2013 ACTUAL EXPENDITURE	2014 ORIGINAL BUDGET	2015 RECOMMENDED BUDGET
Dept 23-General and Administrative					
PERSONAL SERVICES					
01-23-5020	PART-TIME HELP	8,800	8,800	8,000	9,000
01-23-5900	FICA MATCH	673	673	612	689
		9,473	9,473	8,612	9,689
CONTRACTUAL SERVICES					
01-23-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	23,625	23,724	23,625	19,250
01-23-5281	C.A.P.D.D. DUES	2,472	2,472	2,473	2,473
01-23-5282	METROPLAN DUES	24,109	26,095	26,095	26,095
01-23-5283	DEFENSE FUND DEDUCTIBLE			6,000	6,000
01-23-5284	MUNICIPAL LEAGUE DUES	92,790	122,790	75,773	64,427
01-23-5285	Jacksonville Health Dept Support	2,215	2,215	2,215	2,215
01-23-5310	ELECTION EXPENSE	8,723		30,000	
01-23-5340	BUILDING/VEHICLE INSURANCE	6,630	7,650	7,651	7,035
01-23-5345	VEHICLE/PROPERTY LOSS PAYMENTS			25,000	25,000
01-23-5480	JACKSONVILLE ELDERLY PROGRAM	50,000	50,000	50,000	50,000
01-23-5483	Jacksonville Boys/Girls Club				5,000
01-23-5485	CHAMBER OF COMMERCE				25,000
01-23-5487	ECONOMIC DEVELOPMENT	53,182	54,345	30,000	
01-23-5488	CENTRAL ARKANSAS TRANSIT				
01-23-5835	MISCELLANEOUS UTILITIES-WHSE				
01-23-5836	SR.CITIZENS UTILITIES	25,511	21,773	23,451	25,110
01-23-5840	OPERATING TRANSFERS	219,996	600,092	490,000	200,000
01-23-5845	RENTAL PROPERTY EXPENSE	19,992	27,706	8,133	7,932
01-23-5846	TOURISM & PROMOTION				
		529,245	938,862	800,416	465,537
Totals for dept 23-General and Administrative		538,718	948,335	809,028	475,226

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 01 - General Appropriations per Department

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL EXPENDITURE	2013 ACTUAL EXPENDITURE	2014 ORIGINAL BUDGET	2015 RECOMMENDED BUDGET
Dept 26-Director of Administration					
PERSONAL SERVICES					
01-26-5010	SALARIES	77,408	78,382	77,000	77,000
01-26-5011	OVERTIME				
01-26-5020	PART-TIME HELP				
01-26-5900	FICA MATCH	5,816	5,890	5,890	5,752
01-26-5910	RETIREMENT EXPENSE	10,738	11,352	11,458	11,357
01-26-5920	GROUP INSURANCE EXPENSE	8,117	8,543	8,043	8,028
01-26-5930	UNEMPLOYMENT INSURANCE	205	155	270	181
01-26-5940	WORKERS COMP.INSURANCE	2,217	2,156	2,588	2,105
01-26-5970	TUITION REIMBURSEMENT				
		104,501	106,478	105,249	104,423
SUPPLIES AND MATERIALS					
01-26-5090	SUPPLIES/OFFICE EXPENSE	347	261	270	200
01-26-5095	Office Equip & Small Tools				
01-26-5120	VEHICLE GAS & OIL				
		347	261	270	200
CONTRACTUAL SERVICES					
01-26-5030	CONTRACT SVC./ALLOW/VOLUNTEERS				
01-26-5070	TELEPHONE	1,002	781	867	830
01-26-5110	PRINTING & ADVERTISING				
01-26-5130	VEHICLE REPAIRS & MAINTENANCE				
01-26-5140	EQUIPMENT RENTAL & MAINTENANCE				
01-26-5210	SCHOOLS & SEMINARS	2,907	3,273	3,200	2,000
		3,909	4,054	4,067	2,830
Totals for dept 26-Director of Administration		108,757	110,793	109,586	107,453

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 01 - General Appropriations per Department

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL EXPENDITURE	2013 ACTUAL EXPENDITURE	2014 ORIGINAL BUDGET	2015 RECOMMENDED BUDGET
Dept 29-City Mechanic					
PERSONAL SERVICES					
01-29-5010	SALARIES	96,720	81,725	80,555	80,555
01-29-5011	OVERTIME	24	842	1,250	1,250
01-29-5900	FICA MATCH	7,095	6,069	6,258	5,982
01-29-5910	RETIREMENT EXPENSE	13,261	11,917	12,173	12,066
01-29-5920	GROUP INSURANCE EXPENSE	20,586	16,926	16,086	16,056
01-29-5930	UNEMPLOYMENT INSURANCE	137	103	180	181
01-29-5940	WORKERS COMP.INSURANCE	2,217	1,437	1,725	2,105
		140,040	119,019	118,227	118,195
SUPPLIES AND MATERIALS					
01-29-5090	SUPPLIES/OFFICE EXPENSE	286	1,153	1,793	1,200
01-29-5095	Office Equip & Small Tools	178	548	500	500
01-29-5120	VEHICLE GAS & OIL	1,111	2,173	2,000	1,400
01-29-5200	UNIFORM EXPENSE	1,522	1,144	1,228	1,104
		3,097	5,018	5,521	4,204
CONTRACTUAL SERVICES					
01-29-5030	CONTRACT SVC./ALLOW/VOLUNTEERS				
01-29-5050	ELECTRICITY	1,291	1,442	1,362	1,400
01-29-5060	GAS (HEATING)	3,225	2,800	3,264	2,800
01-29-5070	TELEPHONE	2,041	1,902	1,949	1,900
01-29-5130	VEHICLE REPAIRS & MAINTENANCE	12,000	5,877	600	6,000
01-29-5140	EQUIPMENT RENTAL & MAINTENANCE	5,593	6,107	4,520	3,700
01-29-5210	SCHOOLS & SEMINARS				300
01-29-5290	BUILDING REPAIR & MAINTENANCE	822	302		400
		24,972	18,430	11,695	16,500
Totals for dept 29-City Mechanic		168,109	142,467	135,443	138,899

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 01 - General Appropriations per Department

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL EXPENDITURE	2013 ACTUAL EXPENDITURE	2014 ORIGINAL BUDGET	2015 RECOMMENDED BUDGET
Dept 30-Director of Information Technology					
PERSONAL SERVICES					
01-30-5010	SALARIES	98,168	99,107	96,948	94,620
01-30-5011	OVERTIME	370	590	800	800
01-30-5900	FICA MATCH	7,371	7,432	7,524	7,300
01-30-5910	RETIREMENT EXPENSE - APERS	13,503	14,354	14,545	14,074
01-30-5920	GROUP INSURANCE EXPENSE	12,359	12,986	11,550	8,028
01-30-5930	UNEMPLOYMENT INSURANCE	137	103	180	181
01-30-5940	WORKERS COMP.INSURANCE	1,478	1,437	1,725	2,105
01-30-5970	TUITION REIMBURSEMENT EXPENSE				
		133,386	136,009	133,272	127,108
SUPPLIES AND MATERIALS					
01-30-5090	SUPPLIES/OFFICE EXPENSE	2,142	49	948	900
01-30-5095	Office Equip & Small Tools	701	164		600
01-30-5120	VEHICLE GAS & OIL	781	466	840	450
		3,624	679	1,788	1,950
CONTRACTUAL SERVICES					
01-30-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	45,802	60,300	33,880	52,000
01-30-5070	TELEPHONE	3,080	2,635	2,301	2,500
01-30-5130	VEHICLE REPAIRS & MAINTENANCE	627		500	200
01-30-5140	EQUIPMENT RENTAL & MAINTENANCE	20,656	21,300	25,185	18,000
01-30-5210	SCHOOLS & SEMINARS				
		70,165	84,235	61,866	72,700
CAPTIAL OUTLAY					
01-30-5500	EQUIPMENT PURCHASES	74,186	3,566		
		74,186	3,566		
Totals for dept 30-Director of Information Technology		281,361	224,489	196,926	201,758

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 01 - General Appropriations per Department

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL EXPENDITURE	2013 ACTUAL EXPENDITURE	2014 ORIGINAL BUDGET	2015 RECOMMENDED BUDGET
Dept 40-Parks and Recreation-Admin					
PERSONAL SERVICES					
01-40-5010	SALARIES	195,610	212,020	224,540	229,540
01-40-5011	OVERTIME	164	19		1,000
01-40-5020	PART-TIME HELP	29,191	32,533	40,123	40,285
01-40-5900	FICA MATCH	16,693	18,039	19,955	19,755
01-40-5910	RETIREMENT EXPENSE - APERS	28,344	30,710	39,382	39,947
01-40-5920	GROUP INSURANCE EXPENSE	33,354	37,908	43,722	43,724
01-40-5930	UNEMPLOYMENT INSURANCE	1,163	478	810	768
01-40-5940	WORKERS COMP.INSURANCE	5,911	6,467	8,627	8,945
01-40-5970	TUITION REIMBURSEMENT				
		310,430	338,174	377,159	383,964
SUPPLIES AND MATERIALS					
01-40-5090	SUPPLIES/OFFICE EXPENSE	13,578	36,657	8,470	25,000
01-40-5095	Office Equip & Small Tools	1,141	346		
01-40-5120	VEHICLE GAS & OIL	75			
01-40-5135	TIRES & TIRE REPAIR				
01-40-5190	JANITOR SUPPLIES	4,584	4		
		19,378	37,007	8,470	25,000
CONTRACTUAL SERVICES					
01-40-5110	PRINTING & ADVERTISING	28,976	38,786	29,554	31,000
01-40-5130	VEHICLE REPAIRS & MAINTENANCE				
01-40-5140	EQUIPMENT RENTAL & MAINTENANCE	9,970	12,322	13,041	18,000
01-40-5150	OPERATING EXPENSE	4,197	5,298	6,254	6,400
01-40-5210	SCHOOLS & SEMINARS	4,771	5,134	2,234	4,000
01-40-5290	BUILDING REPAIR & MAINTENANCE	3,570	1,784		
01-40-5340	BUILDING/VEHICLE INSURANCE				
		51,484	63,324	51,083	59,400
CAPTIAL OUTLAY					
01-40-5500	EQUIPMENT PURCHASE	3,746	1,055		
01-40-5540	CONSTRUCTION				
		3,746	1,055		
Totals for dept 40-Parks and Recreation-Admin		385,038	439,560	436,712	468,364

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 01 - General Appropriations per Department

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL EXPENDITURE	2013 ACTUAL EXPENDITURE	2014 ORIGINAL BUDGET	2015 RECOMMENDED BUDGET
Dept 41-Parks and Recreation-com Ctr					
SUPPLIES AND MATERIALS					
01-41-5090	SUPPLIES/OFFICE EXPENSE	3,587	6,059	5,631	5,000
01-41-5095	Office Equip & Small Tools	390		400	
01-41-5190	JANITOR SUPPLIES	18,753	21,009	17,600	18,500
01-41-5200	UNIFORM EXPENSE	484	158		
		23,214	27,226	23,631	23,500
CONTRACTUAL SERVICES					
01-41-5050	ELECTRICITY	85,864	86,793	88,281	86,500
01-41-5060	GAS (HEATING)	14,908	27,736	26,520	27,500
01-41-5070	TELEPHONE	11,567	12,488	13,446	11,000
01-41-5140	EQUIPMENT RENTAL & MAINTENANCE	2,250	7,934	3,150	2,000
01-41-5290	BUILDING REPAIR & MAINTENANCE	155,513	113,367	66,631	68,000
01-41-5340	BUILDING/VEHICLE INSURANCE	8,109	9,934	9,934	10,475
		278,211	258,252	207,962	205,475
CAPTIAL OUTLAY					
01-41-5500	EQUIPMENT PURCHASE	1,446	13,162		
01-41-5540	CONSTRUCTION				
		1,446	13,162		
Totals for dept 41-Parks and Recreation-com Ctr		302,871	298,640	231,593	228,975

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 01 - General Appropriations per Department

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL EXPENDITURE	2013 ACTUAL EXPENDITURE	2014 ORIGINAL BUDGET	2015 RECOMMENDED BUDGET
Dept 44-Parks and Recreation-Recreation					
PERSONAL SERVICES					
01-44-5010	SALARIES	65,737	66,628	64,594	64,594
01-44-5011	OVERTIME	133	445	500	1,500
01-44-5020	PART-TIME HELP	11,954	22,426	13,543	15,160
01-44-5900	FICA MATCH	5,848	6,632	6,016	5,940
01-44-5910	RETIREMENT EXPENSE - APERS	8,971	9,627	11,421	11,542
01-44-5920	GROUP INSURANCE EXPENSE	12,279	16,759	16,086	16,056
01-44-5930	UNEMPLOYMENT INSURANCE	821	171	270	226
01-44-5940	WORKERS COMP.INSURANCE	2,217	2,156	2,588	2,631
01-44-5970	TUITION REIMBURSEMENT				
		107,960	124,844	115,018	117,649
SUPPLIES AND MATERIALS					
01-44-5090	SUPPLIES/OFFICE EXPENSE	14,258	18,169	12,560	15,000
01-44-5095	Office Equip & Small Tools	575	278		
		14,833	18,447	12,560	15,000
CONTRACTUAL SERVICES					
01-44-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	3,923	3,468	3,900	3,100
01-44-5050	ELECTRICITY	8,636	7,400	8,252	7,200
01-44-5060	GAS (HEATING)	1,512	1,935	1,601	1,900
01-44-5070	TELEPHONE	5,045	5,710	6,059	6,000
01-44-5110	PRINTING & ADVERTISING				
01-44-5140	EQUIPMENT RENTAL & MAINTENANCE	3,629	1,433	2,115	1,700
01-44-5210	SCHOOLS & SEMINARS	248	966		
01-44-5290	BUILDING REPAIR & MAINTENANCE	19,516	17,493	16,158	12,164
01-44-5340	BUILDING/VEHICLE INSURANCE	1,428	1,454	1,454	1,485
		43,937	39,859	39,539	33,549
CAPTIAL OUTLAY					
01-44-5500	EQUIPMENT PURCHASE	686	2,110		
01-44-5540	CONSTRUCTION	1,766			
		2,452	2,110		
Totals for dept 44-Parks and Recreation-Recreation		169,182	185,260	167,117	166,198

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 01 - General Appropriations per Department

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL EXPENDITURE	2013 ACTUAL EXPENDITURE	2014 ORIGINAL BUDGET	2015 RECOMMENDED BUDGET
Dept 45-Parks and Recreation-athletics					
PERSONAL SERVICES					
01-45-5010	SALARIES	83,924	87,190	84,410	84,511
01-45-5011	OVERTIME	6	164		
01-45-5020	PART-TIME HELP	42,935	37,246	46,215	47,190
01-45-5900	FICA MATCH	9,352	9,175	9,993	9,773
01-45-5910	RETIREMENT EXPENSE - APERS	13,384	13,165	15,791	15,687
01-45-5920	GROUP INSURANCE EXPENSE	20,316	21,438	19,593	19,640
01-45-5930	UNEMPLOYMENT INSURANCE	684	515	900	542
01-45-5940	WORKERS COMP.INSURANCE	6,650	7,186	7,764	6,314
		177,251	176,079	184,666	183,657
SUPPLIES AND MATERIALS					
01-45-5090	SUPPLIES/OFFICE EXPENSE	12,923	7,536	6,897	5,000
01-45-5095	Office Equip & Small Tools	1,131	408		
01-45-5200	UNIFORM EXPENSE	1,427	898	1,300	1,100
		15,481	8,842	8,197	6,100
CONTRACTUAL SERVICES					
01-45-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	76,154	83,000	88,222	63,500
01-45-5050	ELECTRICITY	58,802	55,848	56,610	57,500
01-45-5070	TELEPHONE	2,788	2,640	2,711	2,800
01-45-5140	EQUIPMENT RENTAL & MAINTENANCE	6,478	5,225	4,200	2,400
01-45-5210	SCHOOLS & SEMINARS	748			
		144,970	146,713	151,743	126,200
CAPTIAL OUTLAY					
01-45-5500	EQUIPMENT PURCHASE	32,825	1,055		
01-45-5540	CONSTRUCTION				
		32,825	1,055		
Totals for dept 45-Parks and Recreation-athletics		370,527	332,689	344,606	315,957

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 01 - General Appropriations per Department

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL EXPENDITURE	2013 ACTUAL EXPENDITURE	2014 ORIGINAL BUDGET	2015 RECOMMENDED BUDGET
Dept 46-Parks and Recreation-aquatic					
PERSONAL SERVICES					
01-46-5010	SALARIES	70,848	51,522	47,586	46,186
01-46-5011	OVERTIME				1,000
01-46-5020	PART - TIME HELP	165,931	194,436	222,917	222,917
01-46-5900	FICA MATCH	17,939	18,643	20,586	20,524
01-46-5910	RETIREMENT EXPENSE - APERS	17,345	13,074	40,042	39,840
01-46-5920	GROUP INSURANCE EXPENSE	11,909	8,463	8,043	8,028
01-46-5930	UNEMPLOYMENT INSURANCE	958	920	1,501	813
01-46-5940	WORKERS COMP.INSURANCE	5,173	12,934	13,803	9,472
		290,103	299,992	354,478	348,780
SUPPLIES AND MATERIALS					
01-46-5090	SUPPLIES/OFFICE EXPENSE	72,193	73,365	73,119	72,500
01-46-5095	Office Equip & Small Tools	2,327	190		
01-46-5200	UNIFORM EXPENSE	915	915	1,140	950
		75,435	74,470	74,259	73,450
CONTRACTUAL SERVICES					
01-46-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	34,250	45,845	49,008	42,000
01-46-5050	ELECTRICITY	18,102	18,979	18,884	18,500
01-46-5060	GAS (HEATING)	247	444	285	500
01-46-5070	TELEPHONE	3,455	3,638	3,764	3,700
01-46-5140	EQUIPMENT RENTAL & MAINTENANCE	11,282	14,733	14,965	9,500
01-46-5210	SCHOOLS & SEMINARS	424	1,496		
01-46-5290	BUILDING REPAIR & MAINTENANCE	5,952	7,101	7,450	4,000
01-46-5340	BUILDING/VEHICLE INSURANCE	3,213	3,978	3,978	4,143
		76,925	96,214	98,334	82,343
CAPTIAL OUTLAY					
01-46-5500	EQUIPMENT PURCHASE	33,359	3,282		
		33,359	3,282		
Totals for dept 46-Parks and Recreation-aquatic		475,822	473,958	527,071	504,573

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 01 - General Appropriations per Department

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL EXPENDITURE	2013 ACTUAL EXPENDITURE	2014 ORIGINAL BUDGET	2015 RECOMMENDED BUDGET
Dept 47-PARKS & RECREATION-SHOOTING RANGE					
PERSONAL SERVICES					
01-47-5010	SALARIES		10,199	62,856	34,256
01-47-5011	OVERTIME			4,000	5,000
01-47-5020	PART-TIME HELP			36,192	99,450
01-47-5900	FICA MATCH		779	4,808	10,611
01-47-5910	RETIREMENT EXPENSE		1,496	9,353	20,459
01-47-5920	GROUP INSURANCE		185	11,550	8,028
01-47-5930	UNEMPLOYMENT INSURANCE			120	632
01-47-5940	WORKERS COMP.INSURANCE			3,451	7,367
			12,659	132,330	185,803
SUPPLIES AND MATERIALS					
01-47-5090	SUPPLIES/OFFICE EXPENSE		32,133	203,700	50,000
01-47-5095	Office Equip & Small Tools		673		
01-47-5120	VEHICLE GAS & OIL				680
			32,806	203,700	50,680
CONTRACTUAL SERVICES					
01-47-5030	CONTRACT SVC./ALLOW/VOLUNTEERS				1,800
01-47-5050	ELECTRICITY		4,031	8,090	15,400
01-47-5060	GAS (HEATING)				
01-47-5070	TELEPHONE		1,370	5,398	5,000
01-47-5130	VEHICLE REPAIRS & MAINTENANCE				1,900
01-47-5140	EQUIPMENT RENTAL & MAINTENANCE		3,680	6,900	8,800
01-47-5290	BUILDING REPAIR & MAINTENANCE		192	8,480	14,000
01-47-5340	BUILDING/VEHICLE INSURANCE				4,688
01-47-5842	TREES,PLANTS,FLOWERS ETC.				
			9,273	28,868	51,588
CAPTIAL OUTLAY					
01-47-5500	EQUIPMENT PURCHASE		34,846	12,500	
			34,846	12,500	
OTHER FINANCING USES					
01-47-5147	COST OF GOODS SOLD				141,000
					141,000
Totals for dept 47-PARKS & RECREATION-SHOOTING RANGE			89,584	377,398	429,071

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 01 - General Appropriations per Department

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL EXPENDITURE	2013 ACTUAL EXPENDITURE	2014 ORIGINAL BUDGET	2015 RECOMMENDED BUDGET
Dept 49-Parks and Recreation-maintenance					
PERSONAL SERVICES					
01-49-5010	SALARIES	345,579	353,641	306,573	306,573
01-49-5011	OVERTIME	1,730	9,852	25,000	25,000
01-49-5020	PART-TIME HELP	57,961	65,820	73,830	88,725
01-49-5900	FICA MATCH	29,954	31,995	31,013	30,985
01-49-5910	RETIREMENT EXPENSE - APERS	51,707	53,250	54,185	57,569
01-49-5920	GROUP INSURANCE EXPENSE	70,729	73,946	64,764	66,948
01-49-5930	UNEMPLOYMENT INSURANCE	684	813	1,441	994
01-49-5940	WORKERS COMP.INSURANCE	11,084	11,497	10,353	11,576
		569,428	600,814	567,159	588,370
SUPPLIES AND MATERIALS					
01-49-5090	SUPPLIES/OFFICE EXPENSE	32,291	33,296	28,590	28,000
01-49-5095	Office Equip & Small Tools	3,911	9,462	2,700	3,400
01-49-5120	VEHICLE GAS & OIL	35,643	37,786	39,040	35,500
01-49-5135	TIRES & TIRE REPAIR	3,815	2,890	2,300	4,000
01-49-5190	JANITOR SUPPLIES	642	17		
01-49-5200	UNIFORM EXPENSE	6,449	7,273	6,050	5,050
		82,751	90,724	78,680	75,950
CONTRACTUAL SERVICES					
01-49-5030	CONTRACT SVC./ALLOW/VOLUNTEERS		205		
01-49-5050	ELECTRICITY	11,960	10,507	11,460	10,000
01-49-5060	GAS (HEATING)	3,225	2,800	3,249	2,800
01-49-5070	TELEPHONE	7,621	7,281	7,500	7,300
01-49-5130	VEHICLE REPAIRS & MAINTENANCE	10,409	13,607	9,000	8,000
01-49-5140	EQUIPMENT RENTAL & MAINTENANCE	31,009	28,228	23,945	25,000
01-49-5210	SCHOOLS & SEMINARS	500	25		
01-49-5290	BUILDING REPAIR & MAINTENANCE	17,060	22,706	28,800	41,400
01-49-5340	BUILDING/VEHICLE INSURANCE	5,646	5,317	6,075	6,063
01-49-5842	LANDSCAPE/TURF MAINTENANCE	49,321	50,132	46,500	41,650
		136,751	140,808	136,529	142,213
CAPTIAL OUTLAY					
01-49-5500	EQUIPMENT PURCHASE	49,510	35,697	25,000	
01-49-5540	CONSTRUCTION	37,998	32,203		
		87,508	67,900	25,000	
Totals for dept 49-Parks and Recreation-maintenance		876,438	900,246	807,368	806,533

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 01 - General Appropriations per Department

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL EXPENDITURE	2013 ACTUAL EXPENDITURE	2014 ORIGINAL BUDGET	2015 RECOMMENDED BUDGET
Dept 50-Scholarships					
CONTRACTUAL SERVICES					
01-50-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	25,000	352	8,158	8,158
		25,000	352	8,158	8,158
Totals for dept 50-Scholarships		25,000	352	8,158	8,158

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 01 - General Appropriations per Department

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL EXPENDITURE	2013 ACTUAL EXPENDITURE	2014 ORIGINAL BUDGET	2015 RECOMMENDED BUDGET
Dept 58-Ordinance 708					
SUPPLIES AND MATERIALS					
01-58-5090	SUPPLIES/OFFICE EXPENSE	111	1,415	8,129	5,226
		111	1,415	8,129	5,226
CONTRACTUAL SERVICES					
01-58-5140	EQUIPMENT RENTAL & MAINTENANCE	275	50		
		275	50		
Totals for dept 58-Ordinance 708		386	1,465	8,129	5,226

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 01 - General Appropriations per Department

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL EXPENDITURE	2013 ACTUAL EXPENDITURE	2014 ORIGINAL BUDGET	2015 RECOMMENDED BUDGET
Dept 90-Contingency					
CONTRACTUAL SERVICES					
01-90-5030	CONTRACT SVC./ALLOW/VOLUNTEERS			75,000	75,000
01-90-5980	CONTINGENCY			75,000	75,000
Totals for dept 90-Contingency				75,000	75,000
TOTAL APPROPRIATIONS		19,332,195	21,154,774	22,011,653	20,657,218

CITY OF JACKSONVILLE, ARKANSAS

STREET FUND

BUDGETARY REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET 2015

Revenues:

Intergovernmental:	
State gasoline tax turnback	1,846,496
County road tax	385,000
Grant income	-
Operating transfers in	-
Total Intergovernmental	<u>2,231,496</u>
Investment income	1,000
Miscellaneous	<u>2,250</u>
Total Revenues	<u>2,234,746</u>

Expenditures:

Public works:	
Personal services	980,137
Supplies and materials	139,546
Contractual services	505,284
Capital outlay	<u>609,779</u>
Total Expenditures	<u>2,234,746</u>

Excess(deficiency) of revenues and other sources over expenditures and other uses	<u><u>-</u></u>
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Note: Deficiency of revenues over expenditures represent beginning fund balance brought forward for capital projects budgeted in prior years but deferred for other higher priority projects.

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 02 - Street Revenues

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL REVENUE	2013 ACTUAL REVENUE	2014 ORIGINAL BUDGET	2015 RECOMMENDED BUDGET
INTERGOVERNMENTAL					
02-00-4055	3-MIL ROAD TAX	379,423	380,558	370,000	385,000
02-00-4070	STATE GAS TURNBACK	1,290,835	1,509,113	1,672,820	1,846,496
02-00-4400	GRANT INCOME	40,115	100,000	123,738	
		1,710,373	1,989,671	2,166,558	2,231,496
INVESTMENT INCOME					
02-00-4710	INTEREST INCOME	1,468	856	1,000	1,000
		1,468	856	1,000	1,000
MISCELLANEOUS					
02-00-4890	PLAT FEES	200	350	200	250
02-00-4900	MISCELLANEOUS INCOME	16,152	56,265	12,000	2,000
02-00-4930	WORKERS COMP.REIMBURSEMENTS	2,764			
		19,116	56,615	12,200	2,250
RESERVED FUND BALANCE					
02-00-4990	OPENING BALANCE				
RESERVED FUND BALANCE					
OTHER FINANCING SOURCES					
02-00-4940	OPERATING TRANSFERS				
OTHER FINANCING SOURCES					
TOTAL ESTIMATED REVENUES		1,730,957	2,047,142	2,179,758	2,234,746

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 02 - Street Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL EXPENDITURE	2013 ACTUAL EXPENDITURE	2014 ORIGINAL BUDGET	2015 RECOMMENDED BUDGET
PERSONAL SERVICES					
5010	SALARIES	588,178	574,001	601,355	601,355
5011	OVERTIME	10,976	22,872	11,500	14,500
5020	PART-TIME HELP	53,737	63,350	75,890	76,850
5900	FICA MATCH	48,304	48,919	51,959	51,008
5910	RETIREMENT EXPENSE - APERS	82,080	85,384	102,486	102,175
5920	GROUP INSURANCE EXPENSE	106,566	114,479	111,993	112,536
5930	UNEMPLOYMENT INSURANCE	1,368	1,179	2,071	1,716
5940	WORKERS COMP.INSURANCE	16,996	16,527	16,392	19,997
		908,205	926,711	973,646	980,137
SUPPLIES AND MATERIALS					
5090	SUPPLIES/OFFICE EXPENSE	13,505	12,818	25,270	23,898
5095	Office Equip & Small Tools	1,569	3,332	6,600	2,920
5120	VEHICLE GAS & OIL	89,070	97,393	93,044	91,944
5135	TIRES & TIRE REPAIR	11,538	14,283	14,400	11,650
5200	UNIFORM EXPENSE	8,292	7,052	10,186	9,134
5620	ROAD MATERIALS				
		123,974	134,878	149,500	139,546
CONTRACTUAL SERVICES					
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	15,606	4,706	6,882	7,302
5050	ELECTRICITY	5,087	5,489	5,256	5,375
5060	GAS (HEATING)	3,020	2,198	1,862	3,774
5070	TELEPHONE	7,038	6,993	7,230	7,540
5110	PRINTING & ADVERTISING	318	100	1,000	1,000
5130	VEHICLE REPAIRS & MAINTENANCE	15,678	20,282	26,900	33,900
5140	EQUIPMENT RENTAL & MAINTENANCE	50,758	44,405	38,978	40,883
5150	OPERATING EXPENSE	7,361	7,335	6,800	7,500
5210	SCHOOLS & SEMINARS	696	495		1,435
5270	CITY ENGINEER EXPENSE/SALARY	40,277	40,277	40,277	40,277
5271	ACCOUNTING SERVICES SALARY/EXP.	6,000	6,000	6,000	6,000
5272	D.P.W. SALARY & EXPENSE	8,400	8,400	8,400	15,900
5273	MAYOR & EXECUTIVE EXPENSE				
5290	BUILDING REPAIR & MAINTENANCE	1,866	691	500	4,500
5340	BUILDING/VEHICLE INSURANCE	7,872	8,143	8,256	8,740
5488	CENTRAL ARKANSAS TRANSIT	47,484	52,484	42,484	62,484
5530	STREET & TRAFFIC LIGHTS	171,624	171,937	180,315	169,925
5535	SIGNS & TRAFFIC MAINTENANCE	5,790	8,116	27,900	45,875
5628	BEAVER CONTROL	10,845	10,870	10,848	10,848
5636	MOSQUITO COMTROL	17,634	21,008	23,577	21,606
5842	LANDSCAPE/TURF MAINTENANCE	4,873	4,057	10,298	10,420
		428,227	423,986	453,763	505,284
CAPTIAL OUTLAY					
5500	EQUIPMENT PURCHASES	149,194	129,346	21,471	171,992
5540	CONSTRUCTION	16,635	48,931	20,000	12,787
5625	DRAINAGE PROJECTS	129,848	100,930	112,640	100,000
5630	ASPHALT/SEALING MAINTENANCE	237,372	267,310	225,000	225,000
5633	SIDEWALK, CURBS, & GUTTERS	13,791	145,954	223,738	100,000
		546,840	692,471	602,849	609,779
TOTAL APPROPRIATIONS		2,007,246	2,178,046	2,179,758	2,234,746

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 02 - Street Appropriations per Department

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL EXPENDITURE	2013 ACTUAL EXPENDITURE	2014 ORIGINAL BUDGET	2015 RECOMMENDED BUDGET
Dept 19-BEAUTIFICATION					
PERSONAL SERVICES					
02-19-5010	Salaries	120,484	104,835	138,111	138,111
02-19-5011	Overtime	4,089	6,137	2,000	5,000
02-19-5020	PART-TIME HELP	34,422	44,977	42,030	42,750
02-19-5900	FICA	11,887	11,594	13,715	13,599
02-19-5910	RETIREMENT EXPENSE - APERS	17,009	15,840	27,103	27,415
02-19-5920	GROUP INSURANCE	19,982	23,405	31,143	35,696
02-19-5930	UNEMPLOYMENT INSURANCE	547	362	630	452
02-19-5940	WORKERS COMP.INSURANCE	5,173	5,030	4,314	5,262
		213,593	212,180	259,046	268,285
SUPPLIES AND MATERIALS					
02-19-5090	SUPPLIES/OFFICE EXPENSE	2,646	2,370	3,300	4,600
02-19-5095	Office Equip & Small Tools	728	2,057	1,100	920
02-19-5120	VEHICLE GAS & OIL	13,298	10,726	11,000	11,500
		16,672	15,153	15,400	17,020
CONTRACTUAL SERVICES					
02-19-5130	VEHICLE REPAIRS & MAINTENANCE	2,808	1,334	4,200	4,200
02-19-5140	EQUIPMENT RENTAL & MAINTENANCE	4,245	12,846	5,432	6,000
02-19-5210	SCHOOLS & SEMINARS	109	100		135
02-19-5290	BUILDING REPAIR & MAINTENANCE				
02-19-5340	BUILDING/VEHICLE INSURANCE	1,600	1,500	1,500	1,700
02-19-5842	LANDSCAPE/TURF MAINTENANCE	4,873	4,057	10,298	10,420
		13,635	19,837	21,430	22,455
CAPTIAL OUTLAY					
02-19-5500	EQUIPMENT PURCHASES	987	4,662	9,321	21,396
		987	4,662	9,321	21,396
Totals for dept 19-BEAUTIFICATION		244,887	251,832	305,197	329,156

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 02 - Street Appropriations per Department

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL EXPENDITURE	2013 ACTUAL EXPENDITURE	2014 ORIGINAL BUDGET	2015 RECOMMENDED BUDGET
Dept 31-STREET					
PERSONAL SERVICES					
02-31-5010	SALARIES	467,694	469,166	463,244	463,244
02-31-5011	OVERTIME	6,887	16,735	9,500	9,500
02-31-5020	PART-TIME HELP	19,315	18,373	33,860	34,100
02-31-5900	FICA MATCH	36,417	37,325	38,244	37,409
02-31-5910	RETIREMENT EXPENSE - APERS	65,071	69,544	75,383	74,760
02-31-5920	GROUP INSURANCE EXPENSE	86,584	91,074	80,850	76,840
02-31-5930	UNEMPLOYMENT INSURANCE	821	817	1,441	1,265
02-31-5940	WORKERS COMP.INSURANCE	11,823	11,497	12,078	14,734
		694,612	714,531	714,600	711,852
SUPPLIES AND MATERIALS					
02-31-5090	SUPPLIES/OFFICE EXPENSE	10,859	10,448	21,970	19,298
02-31-5095	Office Equip & Small Tools	841	1,275	5,500	2,000
02-31-5120	VEHICLE GAS & OIL	75,772	86,667	82,044	80,444
02-31-5135	TIRES & TIRE REPAIR	11,538	14,283	14,400	11,650
02-31-5200	UNIFORM EXPENSE	8,292	7,052	10,186	9,134
		107,302	119,725	134,100	122,526
CONTRACTUAL SERVICES					
02-31-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	15,606	4,706	6,882	7,302
02-31-5050	ELECTRICITY	5,087	5,489	5,256	5,375
02-31-5060	GAS (HEATING)	3,020	2,198	1,862	3,774
02-31-5070	TELEPHONE	7,038	6,993	7,230	7,540
02-31-5110	PRINTING & ADVERTISING	318	100	1,000	1,000
02-31-5130	VEHICLE REPAIRS & MAINTENANCE	12,870	18,948	22,700	29,700
02-31-5140	EQUIPMENT RENTAL & MAINTENANCE	46,513	31,559	33,546	34,883
02-31-5150	OPERATING EXPENSE	7,361	7,335	6,800	7,500
02-31-5210	SCHOOLS & SEMINARS	587	395		1,300
02-31-5270	CITY ENGINEER EXPENSE/SALARY	40,277	40,277	40,277	40,277
02-31-5271	ACCOUNTING SERVICES SALARY/EXP.	6,000	6,000	6,000	6,000
02-31-5272	D.P.W. SALARY & EXPENSE	8,400	8,400	8,400	15,900
02-31-5273	MAYOR & EXECUTIVE EXPENSE				
02-31-5290	BUILDING REPAIR & MAINTENANCE	1,866	691	500	4,500
02-31-5340	BUILDING/VEHICLE INSURANCE	6,272	6,643	6,756	7,040
02-31-5488	CENTRAL ARKANSAS TRANSIT	47,484	52,484	42,484	62,484
02-31-5530	STREET & TRAFFIC LIGHTS	171,624	171,937	180,315	169,925
02-31-5535	SIGNS & TRAFFIC MAINTENANCE	5,790	8,116	27,900	45,875
02-31-5628	BEAVER CONTROL	10,845	10,870	10,848	10,848
02-31-5636	MOSQUITO COMTROL	17,634	21,008	23,577	21,606
		414,592	404,149	432,333	482,829
CAPTIAL OUTLAY					
02-31-5500	EQUIPMENT PURCHASES	148,207	124,684	12,150	150,596
02-31-5540	CONSTRUCTION	16,635	48,931	20,000	12,787
02-31-5625	DRAINAGE PROJECTS	129,848	100,930	112,640	100,000
02-31-5630	ASPHALT/SEALING MAINTENANCE	237,372	267,310	225,000	225,000
02-31-5633	SIDEWALK, CURBS, & GUTTERS	13,791	145,954	223,738	100,000
		545,853	687,809	593,528	588,383
Totals for dept 31-STREET		1,762,359	1,926,214	1,874,561	1,905,590
TOTAL APPROPRIATIONS		2,007,246	2,178,046	2,179,758	2,234,746



CITY OF JACKSONVILLE, ARKANSAS

SANITATION SERVICES FUND

BUDGETARY CHANGES IN REVENUES, EXPENSES, AND RETAINED EARNINGS

BUDGET 2015

Revenues:

Charges for services	1,782,000
Other operating income	40,600
Nonoperating income	-
Total Income	1,822,600

Operating expenses:

Salaries, wages and employee benefits	748,316
Supplies and materials	242,873
Services and other expenses	322,054
Utilities	12,883
Repairs and maintenance	130,813
Depreciation	162,340
Landfill fees	179,650
Other	24,110
Total Operating expenses	1,823,039

Net gain (loss)	(439)
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BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 04 - Sanitation Revenues

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL REVENUE	2013 ACTUAL REVENUE	2014 ORIGINAL BUDGET	2015 RECOMMENDED BUDGET
LICENSES AND PERMITS					
04-00-4381	FRANCHISE DUMPSTER FEES	36,188	36,058	36,000	36,000
		36,188	36,058	36,000	36,000
INTERGOVERNMENTAL					
04-00-4400	GRANT INCOME	13,000	6,500		
		13,000	6,500		
CHARGES FOR SERVICES					
04-00-4380	SANITATION FEES	1,632,711	1,636,497	1,640,000	1,645,000
04-00-4383	CUSTOMER TRASH PICKUP	15,252	14,427	12,000	7,000
04-00-4385	RECYCLING INCOME	75,584	80,988	75,000	77,000
04-00-4386	BAD DEBTS RECOVERED	4,807	3,465	3,000	3,000
04-00-4387	PENALTIES ASSESSED	46,718	50,835	45,000	50,000
		1,775,072	1,786,212	1,775,000	1,782,000
INVESTMENT INCOME					
04-00-4710	INTEREST INCOME	503	683	500	600
		503	683	500	600
MISCELLANEOUS					
04-00-4700	Net Appreciation(depreciation) in FMV	47,881			
04-00-4900	MISCELLANEOUS INCOME	5,509	56,742	5,000	4,000
04-00-4930	WORKERS COMP.REIMBURSEMENTS				
		53,390	56,742	5,000	4,000
TOTAL ESTIMATED REVENUES		1,878,153	1,886,195	1,816,500	1,822,600

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 04 - Sanitation Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL EXPENSE	2013 ACTUAL EXPENSE	2014 ORIGINAL BUDGET	2015 RECOMMENDED BUDGET
PERSONAL SERVICES					
5010	SALARIES	507,603	511,292	507,569	504,832
5011	OVERTIME	3,058	6,897	3,000	4,000
5020	PART - TIME HELP	6,743	5,242		2,000
5900	FICA MATCH	37,554	38,798	38,328	37,155
5910	RETIREMENT EXPENSE - APERS	69,058	75,570	71,964	71,374
5920	GROUP INSURANCE EXPENSE	106,800	111,288	96,936	110,672
5930	UNEMPLOYMENT INSURANCE	1,642	839	1,440	1,445
5940	WORKERS COMP.INSURANCE	11,824	11,497	13,804	16,838
		744,282	761,423	733,041	748,316
SUPPLIES AND MATERIALS					
5090	SUPPLIES/OFFICE EXPENSE	17,340	44,658	13,510	15,550
5095	Office Equip & Small Tools	9,207	6,829	2,618	7,210
5120	VEHICLE GAS & OIL	166,698	170,759	156,948	171,248
5135	TIRES & TIRE REPAIR	34,577	39,974	37,518	43,718
5200	UNIFORM EXPENSE	6,723	6,101	7,040	5,147
		234,545	268,321	217,634	242,873
CONTRACTUAL SERVICES					
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	4,178	997	277,200	289,601
5050	ELECTRICITY	7,478	8,014	7,954	8,435
5060	GAS (HEATING)				
5070	TELEPHONE	4,190	4,177	3,959	4,448
5110	PRINTING & ADVERTISING	1,047	394	1,815	1,265
5130	VEHICLE REPAIRS & MAINTENANCE	49,143	59,836	71,025	80,550
5140	EQUIPMENT RENTAL & MAINTENANCE	23,778	36,857	38,345	46,763
5149	COLLECTION FEES	1,404	1,015	966	776
5150	OPERATING EXPENSE	240	378	391	474
5210	SCHOOLS & SEMINARS	2,070	2,928	1,025	1,400
5270	CITY ENGINEER EXPENSE/SALARY				3,000
5271	ACCOUNTING SERVICES SALARY/EXP.	2,001	2,001	2,001	5,001
5272	D.P.W. SALARY & EXPENSE	8,400	8,400	8,400	11,400
5290	BUILDING REPAIR & MAINTENANCE	4,179	969	2,250	3,500
5340	BUILDING/VEHICLE INSURANCE	7,390	8,891	11,258	9,137
		115,498	134,857	426,589	465,750
OTHER FINANCING USES					
5148	BAD DEBT EXPENSE	18,383	12,816	19,000	13,000
5156	INTEREST EXPENSE	34,879	27,036	20,000	11,110
5490	LANDFILL FEES	191,912	180,417	179,650	179,650
5810	DEPRECIATION EXPENSE-RECYCLING	191,506	200,243	190,000	162,340
5990	ENDING BALANCE				
		436,680	420,512	408,650	366,100
TOTAL APPROPRIATIONS		1,531,005	1,585,113	1,785,914	1,823,039

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 04 - Sanitation Appropriations per Department

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL EXPENSE	2013 ACTUAL EXPENSE	2014 ORIGINAL BUDGET	2015 RECOMMENDED BUDGET
Dept 08-TRASH					
PERSONAL SERVICES					
04-08-5010	SALARIES	213,136	224,478	220,531	220,531
04-08-5011	OVERTIME	1,099	3,979	1,000	1,000
04-08-5020	PART-TIME HELP	4,846	5,242		2,000
04-08-5900	FICA MATCH	15,860	16,848	16,509	16,134
04-08-5910	RETIREMENT EXPENSE - APERS	28,982	33,018	32,964	32,971
04-08-5920	GROUP INSURANCE EXPENSE	52,847	55,221	47,229	56,196
04-08-5930	UNEMPLOYMENT INSURANCE	342	357	630	632
04-08-5940	WORKERS COMP.INSURANCE	4,434	5,030	6,039	7,367
		321,546	344,173	324,902	336,831
SUPPLIES AND MATERIALS					
04-08-5090	SUPPLIES/OFFICE EXPENSE	3,972	2,625	2,700	2,700
04-08-5095	Office Equip & Small Tools	500		350	400
04-08-5120	VEHICLE GAS & OIL	54,148	62,260	52,350	64,400
04-08-5135	TIRES & TIRE REPAIR	7,400	12,066	14,884	16,304
04-08-5200	UNIFORM EXPENSE	2,687	2,611	3,104	2,428
		68,707	79,562	73,388	86,232
CONTRACTUAL SERVICES					
04-08-5030	CONTRACT SVC.ALLOW/VOLUNTEERS	3,534	651		
04-08-5050	ELECTRICITY				
04-08-5110	PRINTING & ADVERTISING	478	107	650	100
04-08-5130	VEHICLE REPAIRS & MAINTENANCE	22,298	20,358	24,000	24,800
04-08-5140	EQUIPMENT RENTAL & MAINTENANCE	16,755	29,758	27,700	36,000
04-08-5150	OPERATING EXPENSE	240	378	391	474
04-08-5210	SCHOOLS & SEMINARS	325	2,128	250	625
04-08-5270	CITY ENGINEER EXPENSE/SALARY				1,000
04-08-5271	ACCOUNTING SERVICES SALARY/EXP.	667	667	667	1,667
04-08-5272	D.P.W. SALARY & EXPENSE	2,800	2,800	2,800	3,800
04-08-5340	BUILDING/VEHICLE INSURANCE	2,721	3,071	3,171	3,071
		49,818	59,918	59,629	71,537
OTHER FINANCING USES					
04-08-5490	LANDFILL FEES	47,945	18,600	19,650	19,650
04-08-5810	DEPRECIATION EXPENSE-TRASH	35,316	48,561	52,000	46,094
		83,261	67,161	71,650	65,744
Totals for dept 08-TRASH		523,332	550,814	529,569	560,344

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 04 - Sanitation Appropriations per Department

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL EXPENSE	2013 ACTUAL EXPENSE	2014 ORIGINAL BUDGET	2015 RECOMMENDED BUDGET
Dept 77-GARBAGE					
PERSONAL SERVICES					
04-77-5010	SALARIES	228,322	229,662	197,741	197,741
04-77-5011	OVERTIME	1,572	2,334	1,000	2,000
04-77-5020	PART - TIME HELP	1,897			
04-77-5900	FICA MATCH	16,903	17,125	14,912	14,594
04-77-5910	RETIREMENT EXPENSE	31,292	33,344	29,573	29,462
04-77-5920	GROUP INSURANCE	45,135	47,181	39,186	39,280
04-77-5930	UNEMPLOYMENT INSURANCE	1,026	375	630	542
04-77-5940	WORKERS COMP.INSURANCE	5,173	5,030	5,177	6,314
		331,320	335,051	288,219	289,933
SUPPLIES AND MATERIALS					
04-77-5090	SUPPLIES/OFFICE EXPENSE	4,105	27,327	4,510	4,510
04-77-5095	Office Equip & Small Tools	8,542	6,829	2,268	5,230
04-77-5120	VEHICLE GAS & OIL	79,445	77,933	73,898	76,148
04-77-5135	TIRES & TIRE REPAIR	27,177	27,908	22,634	27,414
04-77-5200	UNIFORM EXPENSE	2,712	2,414	2,688	1,783
		121,981	142,411	105,998	115,085
CONTRACTUAL SERVICES					
04-77-5030	CONTRACT SVC./ALLOW/VOLUNTEERS			277,200	289,200
04-77-5050	ELECTRICITY				
04-77-5060	GAS (HEATING)				
04-77-5070	TELEPHONE	4,190	4,177	3,959	4,448
04-77-5110	PRINTING & ADVERTISING	328	230	900	900
04-77-5130	VEHICLE REPAIRS & MAINTENANCE	21,932	36,966	40,275	49,000
04-77-5140	EQUIPMENT RENTAL & MAINTENANCE	3,806	4,429	5,245	4,863
04-77-5149	COLLECTION FEES	1,404	1,015	966	776
04-77-5150	OPERATING EXPENSE				
04-77-5210	SCHOOLS & SEMINARS	622		250	250
04-77-5270	CITY ENGINEER EXPENSE/SALARY				1,000
04-77-5271	ACCOUNTING SERVICES SALARY/EXP.	667	667	667	1,667
04-77-5272	D.P.W. SALARY & EXPENSE	2,800	2,800	2,800	3,800
04-77-5290	BUILDING REPAIR & MAINTENANCE	24	13	500	500
04-77-5340	BUILDING/VEHICLE INSURANCE	4,108	4,008	6,275	4,141
		39,881	54,305	339,037	360,545
OTHER FINANCING USES					
04-77-5148	BAD DEBT EXPENSE	18,383	12,816	19,000	13,000
04-77-5156	INTEREST EXPENSE	34,879	27,036	20,000	11,110
04-77-5490	LANDFILL FEES	143,967	161,817	160,000	160,000
04-77-5810	DEPRECIATION EXPENSE-GARBAGE	130,372	122,141	120,000	111,804
04-77-5990	ENDING BALANCE				
		327,601	323,810	319,000	295,914
Totals for dept 77-GARBAGE		820,783	855,577	1,052,254	1,061,477

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 04 - Sanitation Appropriations per Department

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL EXPENSE	2013 ACTUAL EXPENSE	2014 ORIGINAL BUDGET	2015 RECOMMENDED BUDGET
Dept 78-RECYCLE					
PERSONAL SERVICES					
04-78-5010	SALARIES	66,145	57,152	89,297	86,560
04-78-5011	OVERTIME	387	584	1,000	1,000
04-78-5900	FICA MATCH	4,791	4,825	6,907	6,427
04-78-5910	RETIREMENT EXPENSE - APERS	8,784	9,208	9,427	8,941
04-78-5920	GROUP INSURANCE EXPENSE	8,818	8,886	10,521	15,196
04-78-5930	UNEMPLOYMENT INSURANCE	274	107	180	271
04-78-5940	WORKERS COMP.INSURANCE	2,217	1,437	2,588	3,157
		91,416	82,199	119,920	121,552
SUPPLIES AND MATERIALS					
04-78-5090	SUPPLIES/OFFICE EXPENSE	9,263	14,706	6,300	8,340
04-78-5095	Office Equip & Small Tools	165			1,580
04-78-5120	VEHICLE GAS & OIL	33,105	30,566	30,700	30,700
04-78-5200	UNIFORM EXPENSE	1,324	1,076	1,248	936
		43,857	46,348	38,248	41,556
CONTRACTUAL SERVICES					
04-78-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	644	346		401
04-78-5050	ELECTRICITY	7,478	8,014	7,954	8,435
04-78-5110	PRINTING & ADVERTISING	241	57	265	265
04-78-5130	VEHICLE REPAIRS & MAINTENANCE	4,913	2,512	6,750	6,750
04-78-5140	EQUIPMENT RENTAL & MAINTENANCE	3,217	2,670	5,400	5,900
04-78-5210	SCHOOLS & SEMINARS	1,123	800	525	525
04-78-5270	CITY ENGINEER EXPENSE/SALARY				1,000
04-78-5271	ACCOUNTING SERVICES SALARY/EXP.	667	667	667	1,667
04-78-5272	D.P.W. SALARY & EXPENSE	2,800	2,800	2,800	3,800
04-78-5290	BUILDING REPAIR & MAINTENANCE	4,155	956	1,750	3,000
04-78-5340	BUILDING/VEHICLE INSURANCE	561	1,812	1,812	1,925
		25,799	20,634	27,923	33,668
OTHER FINANCING USES					
04-78-5810	DEPRECIATION EXPENSE-RECYCLING	25,818	29,541	18,000	4,442
		25,818	29,541	18,000	4,442
Totals for dept 78-RECYCLE		186,890	178,722	204,091	201,218
TOTAL APPROPRIATIONS		1,531,005	1,585,113	1,785,914	1,823,039

CITY OF JACKSONVILLE, ARKANSAS

EMERGENCY MEDICAL SERVICES FUND

BUDGETARY CHANGES IN REVENUES, EXPENSES, AND RETAINED EARNINGS

BUDGET 2015

Revenues:

Charges for services	1,202,500
Other operating income	400
Nonoperating income	<u>1</u>
Total Income	1,202,901

Operating expenses:

Salaries, wages and employee benefits	697,545
Supplies and materials	95,879
Services and other expenses	46,521
Utilities	-
Repairs and maintenance	30,069
Depreciation	59,130
Other expense	<u>255,000</u>
Total Operating expenses	1,184,144

Net gain (loss) before Operating Transfers 18,757

Operating transfers in 200,000

Net gain (loss) 218,757

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 61 - EMS Revenues

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL REVENUE	2013 ACTUAL REVENUE	2014 ORIGINAL BUDGET	2015 RECOMMENDED BUDGET
CHARGES FOR SERVICES					
61-00-4386	BAD DEBTS RECOVERED	534	1,833	500	400
61-00-4387	PENALTIES ASSESSED				
61-00-4550	MEMBERSHIP RECEIPTS	4,250	3,750	3,500	2,500
61-00-4750	AMBULANCE SERVICE BILLING	1,057,547	1,126,428	910,000	1,200,000
		1,062,331	1,132,011	914,000	1,202,900
INVESTMENT INCOME					
61-00-4710	INTEREST INCOME	1	5	1	1
		1	5	1	1
OTHER FINANCING SOURCES					
61-00-4940	INTERFUND TRANSFERS	442,496	590,000	290,000	200,000
		442,496	590,000	290,000	200,000
TOTAL ESTIMATED REVENUES		1,504,828	1,722,016	1,204,001	1,402,901

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 61 - EMS Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL EXPENSE	2013 ACTUAL EXPENSE	2014 ORIGINAL BUDGET	2015 RECOMMENDED BUDGET
PERSONAL SERVICES					
5010	SALARIES	441,429	452,056	465,796	470,276
5011	OVERTIME	60,613	68,691	45,000	35,400
5370	STATE RETIREMENT PLAN	80,247	89,261	81,365	93,324
5900	FICA MATCH	6,930	7,343	6,306	6,092
5920	GROUP INSURANCE	77,705	79,331	78,552	78,740
5930	UNEMPLOYMENT INSURANCE	821	618	1,080	1,084
5940	WORKERS COMP.INSURANCE	8,867	8,623	10,353	12,629
5970	TUITION REIMBURSEMENT	407	4,977		
		677,019	710,900	688,452	697,545
SUPPLIES AND MATERIALS					
5090	SUPPLIES/OFFICE EXPENSE	1,462	54	834	1,555
5092	AMBULANCE SUPPLIES	65,358	58,834	59,600	59,600
5095	Office Equip & Small Tools<\$5000			1,500	110
5120	VEHICLE GAS & OIL	19,852	22,059	21,175	27,300
5135	TIRES & TIRE REPAIR	2,123	2,277	4,730	5,364
5200	UNIFORM EXPENSE			1,200	1,950
		88,795	83,224	89,039	95,879
CONTRACTUAL SERVICES					
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	1,860	2,392	1,860	15,209
5110	PRINTING & ADVERTISING				300
5130	VEHICLE REPAIRS & MAINTENANCE	1,954	10,297	6,300	7,900
5140	EQUIPMENT RENTAL & MAINTENANCE	14,802	18,071	46,225	20,669
5150	OPERATING EXPENSE	191	309	631	631
5160	RADIO REPAIR & MAINTENANCE			2,500	1,500
5180	POSTAGE	1,582	1,558	1,800	1,800
5210	SCHOOLS & SEMINARS	3,047	21,352	22,803	23,599
5280	PROFESSIONAL DUES	1,657	945	3,256	2,200
5340	BUILDING/VEHICLE INSURANCE	2,782	2,782	2,782	2,782
5840	OPERATING TRANSFERS				
		27,875	57,706	88,157	76,590
OTHER FINANCING USES					
5148	BAD DEBT EXPENSE	614,004	706,774	255,000	255,000
5810	DEPRECIATION EXPENSE-AMBULANCE	52,671	57,101	60,500	59,130
		666,675	763,875	315,500	314,130
TOTAL APPROPRIATIONS		1,460,364	1,615,705	1,181,148	1,184,144

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 61 - EMS Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2012 ACTUAL EXPENSE	2013 ACTUAL EXPENSE	2014 ORIGINAL BUDGET	2015 RECOMMENDED BUDGET
PERSONAL SERVICES					
61-61-5010	SALARIES	441,429	452,056	465,796	470,276
61-61-5011	OVERTIME	60,613	68,691	45,000	35,400
61-61-5370	STATE RETIREMENT PLAN	80,247	89,261	81,365	93,324
61-61-5900	FICA MATCH	6,930	7,343	6,306	6,092
61-61-5920	GROUP INSURANCE	77,705	79,331	78,552	78,740
61-61-5930	UNEMPLOYMENT INSURANCE	821	618	1,080	1,084
61-61-5940	WORKERS COMP.INSURANCE	8,867	8,623	10,353	12,629
61-61-5970	TUITION REIMBURSEMENT	407	4,977		
		677,019	710,900	688,452	697,545
SUPPLIES AND MATERIALS					
61-61-5090	SUPPLIES/OFFICE EXPENSE	1,462	54	834	1,555
61-61-5092	AMBULANCE SUPPLIES	65,358	58,834	59,600	59,600
61-61-5095	Office Equip & Small Tools<\$5000			1,500	110
61-61-5120	VEHICLE GAS & OIL	19,852	22,059	21,175	27,300
61-61-5135	TIRES & TIRE REPAIR	2,123	2,277	4,730	5,364
61-61-5200	UNIFORM EXPENSE			1,200	1,950
		88,795	83,224	89,039	95,879
CONTRACTUAL SERVICES					
61-61-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	1,860	2,392	1,860	15,209
61-61-5110	PRINTING & ADVERTISING				300
61-61-5130	VEHICLE REPAIRS & MAINTENANCE	1,954	10,297	6,300	7,900
61-61-5140	EQUIPMENT RENTAL & MAINTENANCE	14,802	18,071	46,225	20,669
61-61-5150	OPERATING EXPENSE	191	309	631	631
61-61-5160	RADIO REPAIR & MAINTENANCE			2,500	1,500
61-61-5180	POSTAGE	1,582	1,558	1,800	1,800
61-61-5210	SCHOOLS & SEMINARS	3,047	21,352	22,803	23,599
61-61-5280	PROFESSIONAL DUES	1,657	945	3,256	2,200
61-61-5340	BUILDING/VEHICLE INSURANCE	2,782	2,782	2,782	2,782
61-61-5840	OPERATING TRANSFERS				
		27,875	57,706	88,157	76,590
OTHER FINANCING USES					
61-61-5148	BAD DEBT EXPENSE	614,004	706,774	255,000	255,000
61-61-5810	DEPRECIATION EXPENSE-AMBULANCE	52,671	57,101	60,500	59,130
		666,675	763,875	315,500	314,130
TOTAL APPROPRIATIONS		1,460,364	1,615,705	1,181,148	1,184,144

CAPITAL IMPROVEMENT PLAN

Introduction

The City of Jacksonville's long-term Capital Improvement Plan is the process through which the City lays the groundwork for planning infrastructure improvements. This process also sets financial parameters within which future planning and capital demand forecasts can be made. Our Capital Improvement Plan enables us to provide for the orderly replacement of capital facilities and equipment and to maintain the quality and efficiency of public services, including equipment, buildings, and other improvements. One of the strongest arguments for a well-ordered plan is the ability to identify future infrastructure and capital needs prior to funding and implementation. The level of importance associated with this plan is clearly evidenced by the fact that over \$1.58 million in long-term capital projects and activities have been identified, evaluated, planned, and projected. This includes \$287 thousand in infrastructure construction improvements, \$1.1 million in equipment replacement, and \$200 thousand in drainage improvements. These infrastructure activities are considered essential elements of growth.

One of the most significant contributors to the Capital Improvement Plan is the *Jacksonville Comprehensive Development Plan*. This plan is the official statement by Jacksonville's legislative body that sets forth its major policies concerning desirable future physical development. The plan stems from considerations of the City's present condition, its past trends, and its aspirations for the future. It is comprehensive in that it takes into account the three major facets of a city's growth; land use, roadways, and community facilities. Its aim is to serve as a guide for achieving a more orderly, convenient, and attractive community. The essential elements of the plan, that were required to be adopted by ordinance, updated the Jacksonville Municipal Code through Ordinance 1226 in June 2004. In addition, in February of 2008 the City participated in a planning retreat to establish an official mission statement for the City and to formally state its vision for the future. Both of these elements are the key to the formulation of this plan. These goals are reviewed annually in a facilitated public meeting.

As a result of the community survey that was at the heart of this plan's development, numerous issues were identified as essential to the City's development. In November 2003, an election was held and City voters approved an additional 1% City sales and use tax on retail sales to facilitate implementation and development. The City began assessing the tax in January 2004. Revenues from the additional 1% tax were to be used to construct a joint education center, an outdoor family aquatics center, a training facility for the Jacksonville Police and Fire departments, other City capital improvements, and for the general operation and improvement of City facilities and services.

During the summer of 2005, the **Family Aquatics Center** (Splash Zone) opened to a most appreciative audience and was a huge success. It includes two slides, a wading pool, and a regular swimming pool with a diving board.





The City reached a milestone in October of 2008. The City's portion of the funding necessary for the **Joint Education Center**, a cooperative educational project between the Little Rock Air Force Base and the City, was delivered to the Base. Military funding was approved by the Appropriations Committee in 2008. The building was completed and they welcomed their first students in January of 2011. This joint

effort between the Air Force and our local community is a *unique venture* and further affirms the close relationship Jacksonville has with our military.

The **Police and Fire Training Facility**, which consists of a police firing range and a fire burn tower, was completed in 2011. An expansion of that project is a Public Safety building. It includes the 9-1-1 Communications Center and the Police Department along with a safe room for residents in case of an emergency. The Public Safety building was completed and occupied at the beginning of 2013.

In 2014, we had two capital improvement project completed. The first one was the **Arkansas Game and Fish Foundation Shooting Complex**. The public shooting range has fourteen trap/skeet shooting houses, a club house with a classroom and pro shop, and two pavilions with restrooms. There will be a parking area for RVs added in 2015 and an archery range added in 2016. All of this is located on 160 acres off of Graham Road. The Parks and Recreation department will operate and maintain the facility. The funding for this project was a five year \$2.9 million loan from Bancorp South at 1.8% interest. The loan will be paid back with \$2,000,000 in donations from the Arkansas Game and Fish Foundation and sales tax revenues. The estimated economic impact is projected as \$8,000,000 per year to the community. The second one was a roundabout at the intersection of Main Street and Harris Road. The roundabout was partially funded with state funds. This helps with the traffic flow and pedestrian crossing.

SPECIAL PROJECTS FUND

The Special Projects Fund provides the funding framework for the major capital construction projects, storm water drainage projects, new major equipment acquisitions, and major equipment replacements that make up the Capital Improvement Plan. The resources' supporting this fund are appropriated primarily from our local sales tax revenues but also includes citizen donations dedicated to specific projects. During times of strong growth, additional revenues are set aside in order to meet the long-range planning needs of the City. By taking this approach, an insightful look is provided at the direction we are headed and exactly how we will reach our goals. Our citizens should feel comfortable their tax dollars are being well managed and that our long-term needs are being planned as effectively as our short-term operational needs.

Three major elements are included in this fund. **Capital Improvements** includes but is not limited to the acquisition of land, the acquisition and/or construction of capital facilities and all other capital activity not specifically identified as being equipment or drainage related. **Capital Equipment** includes the acquisition of new equipment items and the orderly replacement of existing equipment when the useful life limit is reached. **Capital Drainage** includes those long-term drainage improvement projects that may not be funded by Street Tax Turnback funds, the 3-mil road-tax, or when sufficient current Street revenue is not available to complete those projects. By nature, drainage activity affects the community as a whole and any drainage activity not accounted for in the Street Fund is planned and accounted for in this area.

An outline of the capital improvement, capital equipment, and drainage projects is listed below. This is not an exclusive list, but identifies only those projects that have reached the planning stage with sufficient information to project a realistic cost.

I. Capital Improvements

Commercial and Industrial Development - **286,553**

Commercial and industrial development is an essential element in the growth of any city. The proceeds from the sale of the Franklin Electric building, that was donated to the City for \$1, was reserved by City Council for the purpose of commercial and industrial development. Proceeds from subsequent sales of sections of that property have provided funding that allows the City to foster commercial and industrial development and have directly impacted our local job market, especially along Redmond Road and General Samuels.

II. Capital Drainage

Master Drainage Plan - **\$ 200,000**

The Master Drainage Plan ensures drainage in Jacksonville stays within the ditches and waterways of our community. This process entails creating detention/retention ponds, excavating existing channels, and improving channels with concrete or rock rip rap. The concentration is along major streams and tributaries of Bayou Meto and Jack's Bayou. These two streams and tributaries create most of the flood plain and floodway issues in our community. Some of the projects in the capital drainage include: determining the flood elevations in the Woodland Hills Subdivision for existing and future development, continuing the drainage improvement along Loop Road ditch from Northgate Drive to the railroad tracks, continue improvements along Rocky Branch, and to continue improvements along small drainage areas where new construction has created new drainage problems in the existing area. As these individual projects are identified and costs are projected, they are included in the master plan. Funds are set aside to complete these projects as well as potential problems that may arise during unusually heavy rains.

III. Capital Equipment

Disaster Recovery Fund - **\$ 999,958**

As a proactive approach to control damages caused by a natural disaster, the City has established a Disaster Recovery Fund. When a major disaster occurs, the City will have the ability to replace damaged equipment, provide temporary office spaces, and move all of our servers to another secure area. The amount of time the City would be providing reduced services would be minimal and full service capacity is estimated to be available within 48 to 72 hours. Without this fund, the ability to recover and the recovery time would be severely hampered.

Equipment Replacement and Grant Matching - **\$ 96,196**

Federal grants require local matching funds to qualify. Part of these replacement funds are reserved to make funds available for grants not matching our fiscal year and as such cannot be anticipated in the annual budget. The balance is used as a reserve for future years operating appropriations and for equipment replacement for the Emergency Medical Services Fund (EMS) and Fire apparatus.

DEBT AND CAPITAL PROJECTS

Jacksonville firmly believes in the pay-as-you-go philosophy using current revenues whenever possible and practical. We recognize that this philosophy requires strong financial discipline. If a project or improvement cannot be financed with current revenues, debt will be considered as a mechanism to complete said project. Debt will not however, be incurred for a period in excess of the useful life of the project. The Library Construction Bonds was the first debt incurred by the City of Jacksonville in over twenty five years.

Library Construction Bonds - **\$ 1,405,000**

Jacksonville opened a public library in 1959, becoming a branch of the Pulaski County Library. The Jacksonville library was built in 1969 on Main Street. In 1992, the Jacksonville Library was re-named the Esther Dewitt Nixon Library in honor of Mrs. Nixon, who had been the Jacksonville librarian from the library's beginning in 1959 until her retirement in 1986. Through a series of public meetings, the public realized that the existing structure, at over 35 years old, was no longer suitable for the community's needs as it stands. A committee was formed to study options and the choice was apparent that the only real option was construction of a new building.



Act 920 of 1993 referred to as the "Local Government Library Bond Act of 1993" provides the procedures for the issuance of library bonds by municipalities and counties in implementation of Amendments 30 and 72 to the Constitution of Arkansas, defining the purposes for which library bonds may be issued, providing procedures for elections thereon, and authorizing the levy and pledge of ad valorem taxes to the bonds. A petition was presented to request the issue be presented to the voters and at a special election held July 5th of 2005, the qualified electors voted overwhelmingly to levy an annual ad valorem tax levy at the rate of one (1.0) mill for the acquisition, construction, and equipping of land and capital improvements for the City's public library. This ad valorem tax is pledged to an issue or issues of bond to the City of Jacksonville, Arkansas not to exceed \$2,500,000 in aggregate principal amount to finance this project. The tax will expire upon payment in full of the bonds to which it is pledged. This ad valorem tax is coming in at a rate higher than expected and the first early bond redemption was called in March of 2008. Bonds outstanding at the end of December 2014 were \$1,405,000; this includes an early redemption in 2014 of \$120,000 in bonds.

Final construction costs were approximately \$4 million. The official opening date was Saturday, February 14, 2009. The public has benefited from the new facility and its increased services and opportunities for learning and enjoyment.

Sanitation Equipment Loan - \$498,487

The City of Jacksonville obtained a loan in September 2011 to cover the cost of new sanitation trucks and equipment to implement an automated garbage collection system for the City of Jacksonville. This loan was at 3% interest for 60 months. The repayment of this loan will come from sanitation fees.

Motorola Financing Agreement - \$2,075,153

The City of Jacksonville signed an agreement with Motorola regarding financing for the equipment for 9-1-1 Communications. The original agreement was for 60 months at 0% interest that called for annual payments due in January of each year. The first payment of \$87,413.43 was paid in January 2013. The remaining amount has been renegotiated for 60 months at 3.175% with monthly payments in order to help with cash flow issues. The repayment of this loan will come from sales tax revenue and 9-1-1 receipts.

Capital Improvement Loan - \$1,779,407

The City of Jacksonville obtained a loan in June, 2012 to cover the cost of completing the Public Safety Building, the construction of a Safe Room at the Jacksonville Senior Wellness and Activity Center, and other capital improvement projects. This loan was at 2.249% interest for 60 months. The repayment of this loan will come from sales tax revenues.

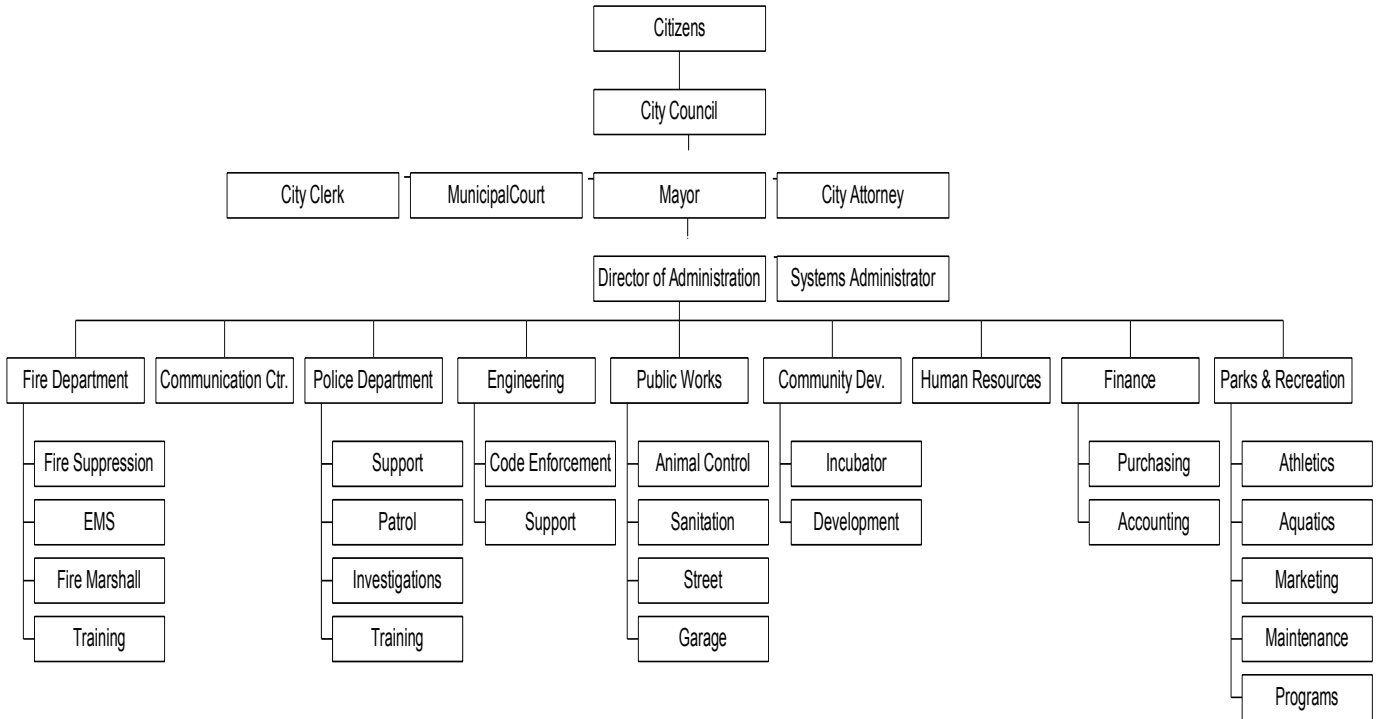
Shooting Range Loan

- **\$2,325,492**

The City of Jacksonville obtained a loan in February 2013 to refinance the purchase of property on Graham Road and the construction of a public trap/skeet/archery shooting range. This loan is for 60 months at 1.8% interest. The new loan will be repaid with contributions from Arkansas Game & Fish Foundation and from revenues generated from the shooting range.



City of Jacksonville Organization Chart





GLOSSARY OF TERMS

A

Accounts Payable	A liability account reflecting amounts on open account owing to private persons or organizations for goods and services received by a government (but not including amounts due to other funds of the same government or to other governments)
Accounts Receivable	An asset account reflecting amounts owing to open accounts from private persons or organizations for goods and services furnished by a government.
Appropriation	A legal authorization granted by a legislative body (City Council) to make expenditures and incur obligations for designated purposes.
Assessed Valuation	A valuation set upon real estate or other property by a government as a basis for levying taxes.

B

Budget	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.
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C

Capital Outlays	Expenditures, which result in the acquisition of or addition to fixed assets which, are individually priced more than \$1,000.
Contingent Liability	Items that may become liabilities as a result of conditions undetermined at a given date, such as pending lawsuits.
Contractual Services	The costs related to services performed for the City by individuals, business, or utilities.
Cost	The amount of money or other consideration exchanged for property or services. Costs may be incurred even before money is paid; that is, as soon as liability is incurred. Ultimately, however, money or other consideration must be given in exchange.

Current Assets Assets which are available or can be made readily available to finance current operations or to pay current liabilities. Those assets that will be used up or converted into cash within one year. Some examples are cash, temporary investments, and tax receivables, which will be collected within one year.

Current Liabilities Debt or other legal obligation arising out of transactions in the past that must be liquidated, renewed, or refunded within one year.

D

Defenestration An act of throwing someone or something out of a window.

Deferred Revenue Revenues that are measurable but are unavailable or are unearned.

Delinquent Taxes Taxes that are remaining unpaid on or after the date on which a penalty for nonpayment is attached.

E

Encumbrances Commitments related to unperformed contracts for goods or services used in budgeting. Encumbrances are not expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

Exempt Personnel not eligible to receive overtime pay and who are expected to put in whatever hours are necessary to complete their job assignments.

Expenditures Decreases in net financial resources. Expenditures include current operating expenses, which require the current or future use of net current assets, debt service, and capital outlays.

F

Fiscal Year A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The City of Jacksonville's fiscal year

begins each January 1 and ends the following December 31. The term FY1997 connotes the fiscal year beginning January 1, 1997 and ending December 31, 1997.

Fixed Assets Assets of a long-term character, which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

Franchise A special privilege granted by a government permitting the continuing use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

Fund A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance The difference between governmental fund assets and liabilities, also referred to as fund equity.

G

General Ledger A book, file, or other device, which contains the accounts needed to reflect the financial position and the results of operations of an entity. In double entry bookkeeping, the debits and credits in the general ledger are equal; therefore, the debit balances equal the credit balances.

I

Interfund Transfer Flow of assets between funds without a requirement of repayment.

M

Maintenance The upkeep of physical properties in condition for use or occupancy. Examples are the inspection of

equipment to detect defects and the making of repairs.

N

Non-exempt

Personnel eligible to receive overtime pay when overtime work has been authorized or requested by the supervisor.

O

Obfuscate

To render obscure, to confuse or disguise or darken. As in, "The treatment of interfund transfers as credit offsets to expenditures tends to obfuscate the nature of the transaction."

Other Financing Source

An increase in current financial resources that is reported separately from revenues to avoid distorting revenue trends.

Ordinance

A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

P

Personal Services

The costs associated with compensating employees for their labor.

Prepaid Expenses

Payment in advance of the receipt of goods and services in an exchange transaction.

Property Taxes

The government should not recognize tax revenue directly in the Pension Trust Funds. Rather, the tax revenues and the related pension expenditures/expenses should be reported in the appropriate governmental fund.

Purchase Order A document, which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

R

Requisition A written request from one department to the purchasing agent for specified articles or services.

Revenues Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers.

S

Salaries Payable Salaries that have been earned in one year but are paid in the following year. This records the liability in the correct fiscal year.

Special Revenue Fund A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

Supplies A cost category for minor items (individually priced at less than \$500) required by departments to conduct their operations.

T

Taxes Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.



Salaries and Benefits

Expenditures/expenses associated with employee salaries and benefits.

5010	Regular Salaries	Includes salaries and wages of all regular employee personnel, full time only. This includes elected officials.
5011	Overtime	All payments to employees for time worked in excess of a specified work period in accordance with the Fair Labor Standards Act (FLSA).
5020	Part Time Earnings	Part time employees not subject to other benefits. This includes seasonal, summer help and crossing guards.
5040	Retirement	Includes the City's cost for employees participating in the respective single employer defined benefit pension plans, not including uniform services. Namely, Municipal Judges' and Court Clerks, retired City Clerks, and retired Mayors.
5900	Social Security	Employer share of cost for employee participation in the Federal Insurance Contributions Act (FICA) and Medicare match.
5910	APERS Retirement	Retirement contributions for non-uniformed employees to APERS, the Arkansas Public Employees Retirement System.
5920	Group Insurance	Employer participation for life, AD&D, health and dental insurance.
5925	Group Insurance Stop-Loss	Stop loss payments paid directly to providers for the purpose of underwriting the cost of current major medical insurance stop-loss down from \$10,000 to \$5,000.00.
5930	Unemployment Insurance	City's Unemployment insurance reimbursement payments.
5940	Workers' Compensation	City's Workers' Compensation insurance premium payments.
5955	Payroll Administrative Expense	Additional expenses/expenditures incurred as a direct result of operating City benefit plans such as Section 125.
5360	Local Pension Match	Matching and retirement contributions for the City of Jacksonville local Police & Fire Retirement. Only applies to uniformed Police and Fire employees hired prior to January 1983.
5370	LOPFI Retirement Match	Matching and retirement contributions for the Local Police & Fire Retirement System (LOPFI). Only applies to uniformed Police and Fire employees hired after January 1983.

Supplies and Materials

Expenditures/expenses for materials, supplies and services, which are obtained by express or implied contract or materials, supplies and services which are of such nature that they normally would be obtained by such a contract. Also includes equipment items not meeting the definition of a fixed asset, such as small tools.

5090	Supplies and Office Expenses	Includes all supplies necessary for the operation of an office, e.g. toner, copy paper, blank diskettes, stationery, books used for office reference, small office items such as staples, staplers, letter trays, etc., and standard forms that do not require special printing services. This classification does not include postage or pre-stamped envelopes.
5091	Public Education Materials Expense	Public educational materials which are required to be tracked separately for reporting purposes and are of an amount significant to be separated. This classification is restricted to Police, Fire and Sanitation.
5092	Ambulance Supplies	Supplies required to equip emergency response ambulances with required materials to handle medical emergencies. These also include medicines and narcotics that are required to be strictly accounted for.
5095	Office Equip. & Hand Tools	Small office equipment and hand tools that costs more than \$100.00 but less than \$500.00 and with the useful life of 2 or more years.
5120	Vehicle Gas and Oil	Diesel and gasoline expense for vehicles and machinery as well as oils and hydraulic fluids.
5135	Tires & Tire Repair	Tires, tire repair, tire road service calls and related expenses.
5190	Janitorial Supplies	Janitorial supplies used for office and building maintenance. This includes soap, solvents, disinfectants, deodorizers, paper towels, etc..
5200	Uniforms	Charges for uniforms, badges, belts, boots, hats, shoes, slickers, holsters, handcuffs, gloves (excluding Sanitation's gloves, which are classified as supplies), laundry and repairs to clothing, etc..

Contractual Services

Contractual Services are contracts for personnel services performed by non employees or contractual agreements to perform construction, provide utility services, repair buildings or equipment, or other agreements to perform services.

5030	Contract Services	Contract Services includes charges for services performed by
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individuals who work under contract or agreement such as janitorial contract, secretarial allowances, and uniform volunteers.

5050	Electricity	Charges for power, light, and electrical heating. This includes services and installation fees.
5060	Gas (Heating)	Charges for heating fuels such as natural gas, propane, butane, etc.. This does not include vehicle fuel.
5070	Telephone	Charges for monthly service, long distance fees, repair and installation charges, disconnect fees and other related fees associated with telephones, cell phones, pagers, etc.
5110	Printing & Advertising	Charges for advertising, posters, publication of public notices, ordinances, bid invitations, and other such items. All services performed by an outside vendor for printing, reproduction and or pamphlets, or other reading material. This does not include advertising for tourism and promotions.
5130	Vehicle Repair and Maintenance	Repair and maintenance of vehicles and propelled machinery. This does not include tire repair or vehicle gas and oil.
5140	Equipment Rental/Repair/Maintenance	Charges for temporary rental of equipment or machinery, delivery fees and charges related to their rental. This includes charges for services and materials required in repair and maintenance of all machinery and equipment. This includes copier maintenance.
5150	Operating Expenditures/Expenses	Operating expenditures/expenses incurred in the operations of the city, such as bank charges, EDI expense, etc..
5160	Radio Repair and Maintenance	Radio Repair and Maintenance includes materials and service charges associated with the repairs and maintenance on the base and mobile radio units.
5170	Jail Expense	Interlocal contract agreement with Pulaski County for long term housing of prisoners.
5171	Prisoner Processing and Meals	Expenditures related to operating short term holding of prisoners awaiting transport to county facility. Includes meals, cost of processing, etc..
5180	Postage	Costs associated with mailing items such as stamps, pre-stamped envelopes, meter refills, registered letter fees, express mail and other mailing fees.
5210	Training Meetings and Seminars	Costs incurred while attending training, meetings, and seminars such as books, tuition, registration, lodging, meals and travel. This does not include alcoholic beverages.
5230	Physicals	Costs related to required departmental physicals.
5250	Canine Expense	Canine food and care expenditures for animal shelter animals and Police K-9s.

5260	Veterinary Expense	Veterinary expenditures for shelter animals, including euthanizations, and veterinary expenditures for Police K-9s.
5270	Engineering and Administrative Services	Engineering and Administrative Services
5271	Purchasing Agent Services	Purchasing Agent Services
5272	Public Works Director Services	Public Works Director Services
5280	Professional Dues	Professional Dues and membership fees associated with professional organizations that are not classified in another line item description.
5280	C.A.P.D.D. Dues	Annual membership dues to the Central Arkansas Planning and Development District.
5282	Metroplan Dues	Annual membership dues to Metroplan
5283	Defense Fund Deductible	Contingency fund for legal defense fees. As a member of the Arkansas Municipal Legal Defense Fund, representation is a set fee per case.
5284	Municipal League Dues	Membership dues to the Arkansas Municipal League. Dues are on a per capita basis and are used to represent Jacksonville in a wide range of governmental issues.
5290	Building Repair and Maintenance	Costs of materials and services required in the maintenance and repair of real property such as land, buildings, swimming pools, heating and air conditioning, etc. If the item is attached to the building, then it is considered building repair and maintenance. If the item is not attached to the building, then it is considered equipment repair and maintenance. This classification also includes construction costs of less than \$1,000.00.
5291	Lot Maintenance Expense	Lot maintenance costs for properties not meeting code maintenance requirements in a timely manner. Reimbursements are treated as a reimbursement of expenditures.
5310	Election Expense	Costs incurred for locally initiated elections.
5340	Building and Vehicle Insurance	Building and Vehicle Insurance Premiums.
5380	Legal Fees	Legal fees incurred by the City Attorney's Office while representing the City.
5480	Elderly Activities Contract	Annual contract with Jacksonville Elderly Activities Program to provides meals and service to Jacksonville's elderly population.
5485	Chamber of Commerce Contract	Annual contract with Jacksonville Chamber of Commerce to promote Jacksonville to the public. Also includes industrial recruitment.
5488	CATA Services	Annual contract with Central Arkansas Transit Authority to

	Contract	provide limited bus service between Jacksonville and Little Rock.
5490	Landfill Fees	Fees incurred by Sanitation Fund for dumping household waste and other items considered non-recyclable trash.
5510	Communication Leases	Communication leases including educational video training for uniformed services and elevator music.
5530	Street/Traffic Lights	Street and traffic light utility expenditures.
5535	Street Signs and Traffic Light Repair	Street signs and traffic light repair expenditures.
5542	Structural Condemnations	Razing costs for condemned structures, including associated costs.
5625	Drainage Projects	Drainage project and drainage repair and maintenance expenditures.
5628	Beaver Control	Annual beaver control contract. Relocation of animals and removal of dams for flood control purposes.
5629	Remonumentation	Costs associated with remonumenting Jacksonville, including surveying costs, monument and installation costs, aerial photos and plats.
5630	Asphalt Sealing, Repairs and Striping	Street maintenance including annual streets overlay program.
5633	Sidewalks, Curbs and Gutters	Sidewalks, curbs and gutters expenditures. Includes sidewalk expansion program.
5636	Mosquito Control	Expenditures for chemicals and materials to control mosquitoes. Includes costs for aerial spraying.
5637	Asbestos Abatement	Cost of removing and tracking asbestos material from condemned housing and recycling center.
5710	Crime Stoppers	Crime Stoppers Program Payments
5715	Narcotics Buy Money	Buy money for undercover narcotics operations.
5810	Depreciation Expense	Depreciation expense for Enterprise Funds.
5835	Miscellaneous Utility Expenditure	Miscellaneous utility expenditure.
5836	Utility Expenditure for Elderly Activities Center	Utility expenditure for Elderly Activities Center
5842	Landscaping and Lawn Expenditure	Costs of maintaining landscaping of City property including ball fields and parks.

- | | | |
|-------------|--|--|
| 5845 | Building Maintenance/
Utilities/ Telephones | Building Maintenance /Utilities/ Telephones |
| 5846 | Tourism and Promotion | Tourism and promotion expenditures, including advertising, billboards, hostings, etc.. |

Capital Outlay

Capital outlay includes the purchase of all real property such as land, buildings, and other improvements, and the purchase of items of personal property, which meet the definition of a fixed asset (capital equipment).

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|-------------|---------------------|---|
| 5500 | Equipment | Equipment (capital equipment) is defined as items of more or less permanent personal property necessary to the operation of an enterprise. Generally, it must have an estimated useful life of two years or more <u>and</u> must be capable of being permanently identified as an individual unit <u>and</u> have a unit cost of \$500.00 or more. Items not meeting these requirements would be classified as supplies. |
| 5540 | Construction | Construction (capital construction) is defined more closely as land, buildings, and other permanent real property items or improvements. This would include such items as drainage ditches, remodeling of structures, or other improvements including grub work, architectural renderings, and other costs associated to create and identifiable unit. <u>In addition</u> , the cost of creation must be at least \$1,000.00. Activity not meeting this definition would more clearly be identified as building repair and maintenance. |

ORDINANCE NO. 1520 (#13 - 2014)

AN ORDINANCE ADOPTING A FISCAL BUDGET FOR 2015; MAKING APPROPRIATIONS AND AUTHORIZING EXPENDITURES FOR OPERATION OF VARIOUS DEPARTMENTS OF CITY GOVERNMENT; FOR THE PURCHASE OF MATERIALS, SUPPLIES, EQUIPMENT, AND SERVICES COVERING GENERAL FUND OPERATIONS, STREET FUND, EMERGENCY MEDICAL SERVICES FUND, AND SANITATION FUND; DECLARING AN EMERGENCY; AND, FOR OTHER PURPOSES.

BE IT ORDAINED AND ENACTED BY THE CITY COUNCIL OF THE CITY OF JACKSONVILLE, ARKANSAS:

SECTION ONE: The Budget for the operation of the various Departments of the 2015 General Fund of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Funds Available for the 2015 General Fund:	\$	20,657,218.00
Budgeted Disbursements for 2014:		
1. General Government	\$	3,291,429.00
2. Public Safety		12,776,175.00
3. Judicial		526,629.00
4. Public Works		4,062,982.00
<i>TOTAL</i>	<i>\$</i>	<i>20,657,218.00</i>

SECTION TWO: The Budget for operation of the 2015 Street Fund of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Funds Available for the 2015 Street Fund:	\$	2,234,746.00
Budgeted Disbursements for 2015:	\$	2,234,746.00

SECTION THREE: The Budget for operation of the 2015 Sanitation Fund of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Funds Available for the 2015 Sanitation Fund:	\$	1,822,600.00
Budgeted Disbursements for 2015:	\$	1,823,039.00

Ordinance No. 1520 (#13-2014)
Page Two

SECTION FOUR: The Budget for operation of the 2015 Emergency Medical Services Fund of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Funds Available for the 2015 EMS Fund:	\$	1,402,901.00
Budgeted Disbursements for 2015:	\$	1,184,144.00

SECTION FIVE: The appropriations made herein include additional pay for holidays for all agents and employees of the City of Jacksonville, Arkansas, including, but not limited to, uniformed employees as provided for and by the laws of the State of Arkansas. The appropriations made herein shall not include any expenditure(s) over and above the income received and monies held by the City. A full and complete copy of the 2015 Annual Budget, as approved, shall be attached hereto and made a part hereof.

SECTION SIX: All Ordinances or parts thereof in conflict herewith are hereby repealed to the extent of said conflict.

SECTION SEVEN: If the City Government is to operate in an economical and efficient manner, it is imperative that a Budget be adopted for the guidance and instruction of said aforementioned funds. Therefore, to promote the public welfare, health, and safety, an emergency is hereby declared to exist, and this Ordinance shall be in full force and effect on and after January 1, 2015.

APPROVED AND ADOPTED THIS _____ DAY OF DECEMBER, 2014.

CITY OF JACKSONVILLE, ARKANSAS

GARY FLETCHER, MAYOR

ATTEST:

APPROVED AS TO FORM:

SUSAN DAVITT, CITY CLERK

ROBERT E. BAMBURG, CITY ATTORNEY