

# **CITY OF JACKSONVILLE, ARKANSAS**



## **2018 Annual Operating Budget And Capital Improvement Plan**

**The Bayou Meto Urban Canoe Trail is a two-mile shaded waterway providing canoers and kayakers a view of large cypress trees, beaver dams, and a profusion of wildlife. Accessible ramps are located at Dupree Park and at the Reed's Bridge Battlefield Heritage Park.**

# 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 therapist, counselors, dentists, optometrists, chiropractors, and physicians. There are two Urgent Care facilities in Jacksonville. 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), an efficient courts system, and a Public Safety Building that houses the police department and 9-1-1 call center with a safe room.

A diverse mix of industries includes the Little Rock Air Force Base (LRAFB) and twelve manufacturing firms. The airbase is assigned 6,371 active duty personnel and employs 1,438 civilians. The manufacturing sector employs about 802 people making products such as construction lasers, ammunition, 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 Big Bang on the Range fireworks event, the Jacksonville Holiday Arts and Crafts Show, "Welcome Home" Vietnam Veterans' event, 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 Shooting Sports Complex, 12 shopping centers, 14 flea markets, and 52 restaurants. We have 9 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 Battlefield. 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. In 2017, we had 329 events booked, which involved about 21,000 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. Splash Zone has three pools with jumbo slides and water play equipment. The Arkansas Game and Fish Foundation Shooting Sports Complex has 14 trap houses, four skeet stations, an archery range, two pavilions with restrooms, a club house that has a classroom and pro shop, and a 20 slot RV park. The City's other 11 parks feature two lakes, baseball, softball, and soccer fields, picnic pavilions, disc golf course, dog park, skate park, walking trails, 2 canoe ramps, 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
2018 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
Arkansas Game & Fish Foundation Shooting Sports Complex Fund .....	xxxiii
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 Earnings .....	45
Sanitation Revenues Source Schedule .....	46
Sanitation Expense Summary .....	47
Expenses:	
Trash .....	48
Garbage .....	49
Recycling .....	50

### AG&F Foundation Shooting Sports Complex Fund

Budgetary Changes in Revenues, Expenses and Retained Earnings .....	51
AG&F Foundation Shooting Sports Complex Revenues Source Schedule.....	52
AG&F Foundation Shooting Sports Complex Expense Schedule.....	53-54

### Emergency Medical Services Fund

Budgetary Changes in Revenues, Expenses and Retained Earnings .....	55
Emergency Medical Services Revenues Source Schedule .....	56
Emergency Medical Services Expense Schedule .....	57-58

## Capital Improvements Plan

Capital Improvements Plan.....	59-64
--------------------------------	-------

## Appendix

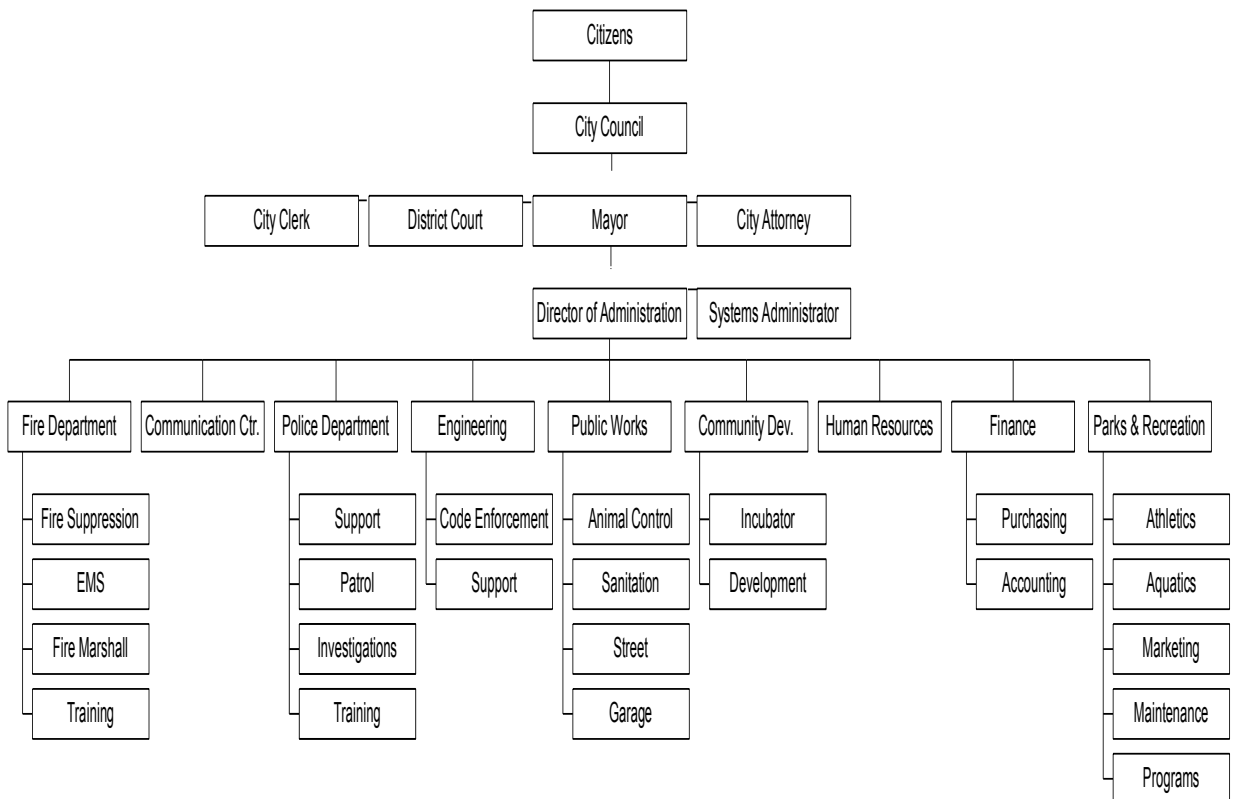
Organization Chart.....	A
Glossary .....	B
Chart of Accounts .....	C
Budget Ordinance No. 1578 (#14-2017). .....	D

# 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 Tara Smith Mary Twitty Mike Traylor Les Collins Susan Davitt Robert Bamburg Rita Bailey	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 2018. 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 2017 budget, 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 2015, Actual 2016, Budgeted 2017, and Budgeted 2018 figures.

## **Capital Improvement Plan and Debt**

This section contains a synopsis of the 2018 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 28, 2017  
Members of City Council and  
Citizens of Jacksonville

I am pleased to submit the Budget for 2018 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 2018 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 (JCDD) 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 effective manner.

### **2018 Budgetary Goals**

*Some of the budgetary goals for 2018 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 2018 budget is directed toward continued implementation of the goals of the JCDD 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 2017 fiscal year showed a slight increase for the City of Jacksonville compared to 2016. Sales taxes for operations and capital increased by 2.1% overall with operational and capital costs decreasing by 3.8% when compared to the prior year. Court fines and fee collections continued to decline in 2017; however, building and electrical permits increased due to the construction projects throughout city.

The 2018 economy is projected to rebound back to the condition of 2008, before the recession, according to financial analyst. Keeping that in mind, the revenue estimates have been conservatively developed in order to facilitate the much needed increase in reserves. County and City sales tax revenues are anticipated to slightly increase. Due to the voters passing the “drink by the glass” issue, we have increased the drink tax revenues.

### **Budgetary Guiding Principles**

Goals have been established by the administration and City Council for 2018. 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 Communication Center along with a safe room for residents, 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 principles 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 2018 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 2017 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 2018 total \$27.2 million, representing an increase of less than 1% from the 2017 budget. This budget is formulated with the three 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, AG&F Foundation Shooting Sports Complex 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)			
			Change in
Category	Adopted 2017	Proposed 2018	Dollars
Personal services	18,869,591	17,731,968	\$(1,137,623)
Supplies and materials	1,151,696	1,024,832	(126,864)
Contractual services	3,713,732	3,884,866	171,134
Depreciation	289,500	382,327	92,827
Landfill fees	187,550	187,550	-
Bad debt	613,000	738,000	125,000
Total Operating Expenditures	24,825,069	23,949,543	(875,526)
Capital outlay	1,188,261	2,034,288	846,027
Transfers	1,023,266	1,261,536	238,270
Total Expenditures	\$ 27,036,596	\$ 27,245,367	\$ 208,771

It should be noted that the total percentage of budget spent on operating expenditures decreases by 3.5% in 2018 as compared to 2017, while Capital Outlay increases by less than 1% from 2017.

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

<b>Fund Totals as Percent of Total Budget</b>				
<b>Fund Level</b>	<b>Adopted 2017</b>		<b>Proposed 2018</b>	
	<b>Budget</b>	<b>% Total</b>	<b>Budget</b>	<b>% Total</b>
General Fund	20,892,853	77.28%	19,939,044	73.18%
Street Fund	2,311,750	8.55%	3,314,665	12.17%
Sanitation Fund	1,628,456	6.02%	1,672,088	6.14%
AG&F Foundation Shooting Sports	528,719	1.96%	504,059	1.85%
Emergency Medical Services Fund	1,674,818	6.19%	1,815,511	6.66%
<b>Total - All Fund Levels</b>	<b>27,036,596</b>	<b>100.00%</b>	<b>27,245,367</b>	<b>100.00%</b>

The General Fund is the largest fund, accounting for \$20 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 2018 budget provides funding for activities totaling \$3.3 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 2018 operating plan for the Street Fund is the completion of three sidewalk projects that are funded by matching grants from State and Federal funds and several drainage 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 three 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 approximately \$1.7 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.

The AG&F Foundation Shooting Sports Complex Fund is a new enterprise fund that was set up in 2017. Previously, the revenues and expenditures for the Shooting Complex were

reported in the General Fund under the Parks and Recreation Department. By separating it into an enterprise fund, we will be able to access the performance of the facility properly and identify the extent to which other revenues are needed to subsidize this service. The activity costs supported through this operation for 2018 is \$504,059. The capital assets used in this activity are recognized in its financial statements and annual depreciation expense is recognized on those assets.

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 2018 are \$1.8 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.

<b>Comparison - All budgeted Funds</b>			
	<b>Expenditures/ Expense Budget</b>	<b>Expenditures/ Expense Budget</b>	<b>Percentage Change</b>
	<b>2017</b>	<b>2018</b>	
General Fund	20,892,853	19,939,044	-4.57%
Street Fund	2,311,750	3,314,665	43.38%
Sanitation Fund	1,628,456	1,672,088	2.68%
AG&F Foundation Shooting Sports	528,719	504,059	-4.66%
Emergency Medical Services Fund	1,674,818	1,815,511	8.40%
	<b>27,036,596</b>	<b>27,245,367</b>	<b>0.77%</b>

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, Shooting Complex, 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 decreased by 7% due to reducing funded positions that had not been filled in over 5 years. The Street Fund, Sanitation Fund, and Emergency Medical Services had personnel cost that rose by approximately 1.5%, 1.3% and 4.5% respectively. The increases are due to increased retirement costs. The Shooting Sports Fund had a decrease of 5% due to reduction in part-time personnel. 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. For 2018, there was a 2% increase in salaries with a minimum increase of \$500 and a maximum of \$1,000.

Supplies and materials decreased by 14% in the General Fund and 17% in the Street Fund due to a decrease in supplies for vehicle gas & oil as well as tire repairs.

Contract services in the General Fund increased by 9%. This was due to increases in Municipal League Dues, our portion of the Pulaski County Jail expense, and operating transfers of franchise fees for repayment of Revenue Bonds issued in 2015. The Street Fund increased by 6% due to an increase in contract services for engineering work on three sidewalk projects.

Capital outlay decreased 25% for 2018 in the General Fund. This decrease was caused by reduction of equipment costs. The Street Fund increased 153% due to increases in drainage projects, asphalt maintenance, and sidewalk projects.

As a general note, the General Fund maintains a contingency expenditure category for fiscal year 2018. 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 22 days of operational costs with a target of 60 days (16%) being the most desirable according to our reserve policy. The 2018 budget does not use any of the reserves to fund activities in the General Fund. 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 2.7% increase in the 2018 budget compared to 2017 due to personnel, contract services, and Depreciation expense. The AG&F Foundation Shooting Sports Complex Fund has a decrease of 4.7% compared to 2017 due to reduction in cost of goods sold. The Emergency Medical Services Fund has a 8% increase in 2018 compared to 2017 due mostly to bad debt expense.

The City will strive to maintain the same high level of service to its citizens for fiscal year 2018 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.

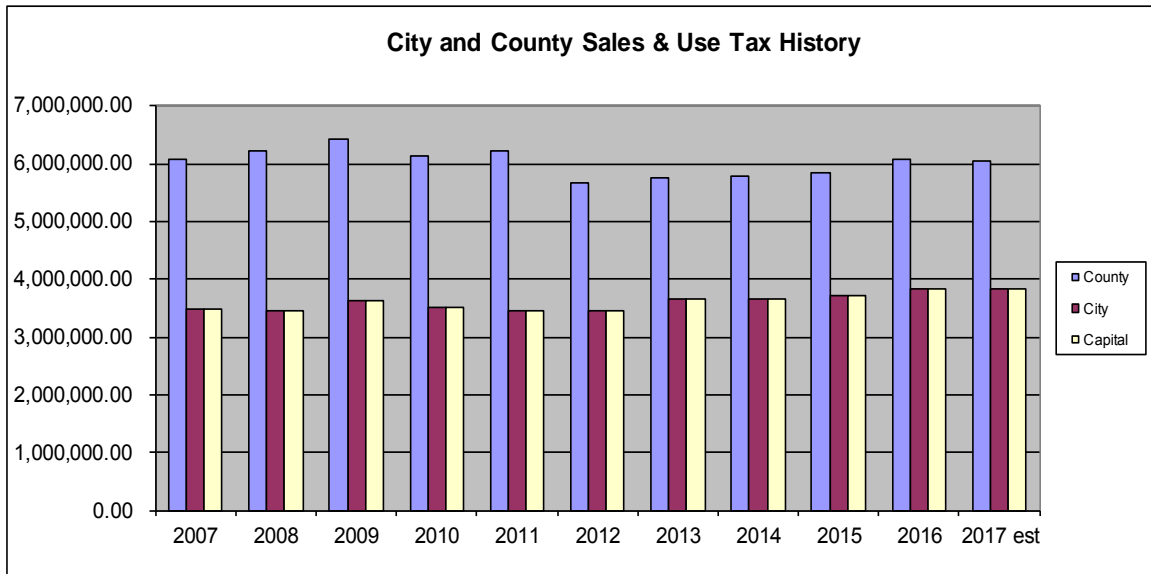
## **SELECTED REVENUE GRAPHS**

The graphs that follow provide information on trends for the major revenue sources.

### **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.

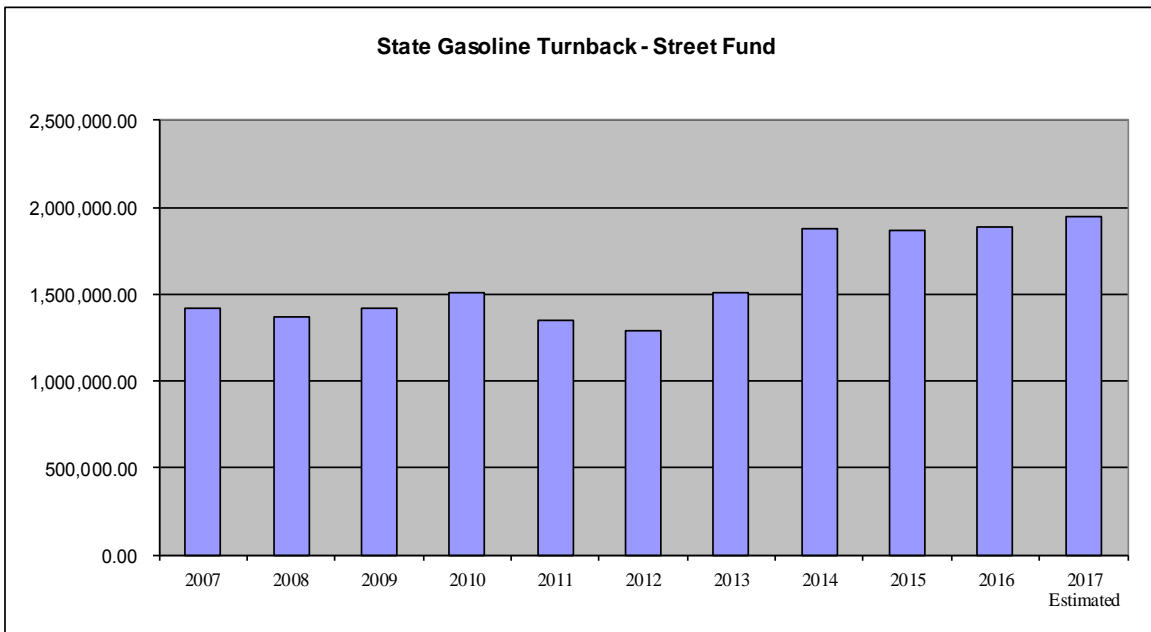
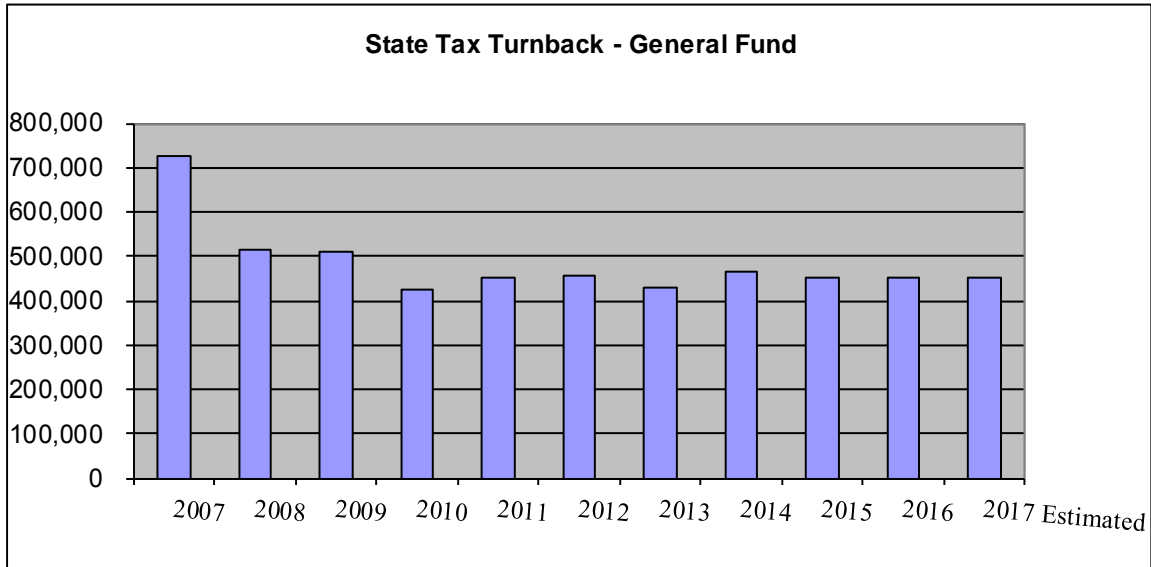


The Pulaski County Sales and Use Tax (County) began assessing a one-cent sales and use tax on retail sales in the county in April of 1982. The tax is distributed on a per capita basis computed as Jacksonville’s share of the county population. In April 2001, as a result of the 2000 census, the City’s 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%. The county grew but 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.

### 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 \$15.50, and for the Street Fund \$65.50 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 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.

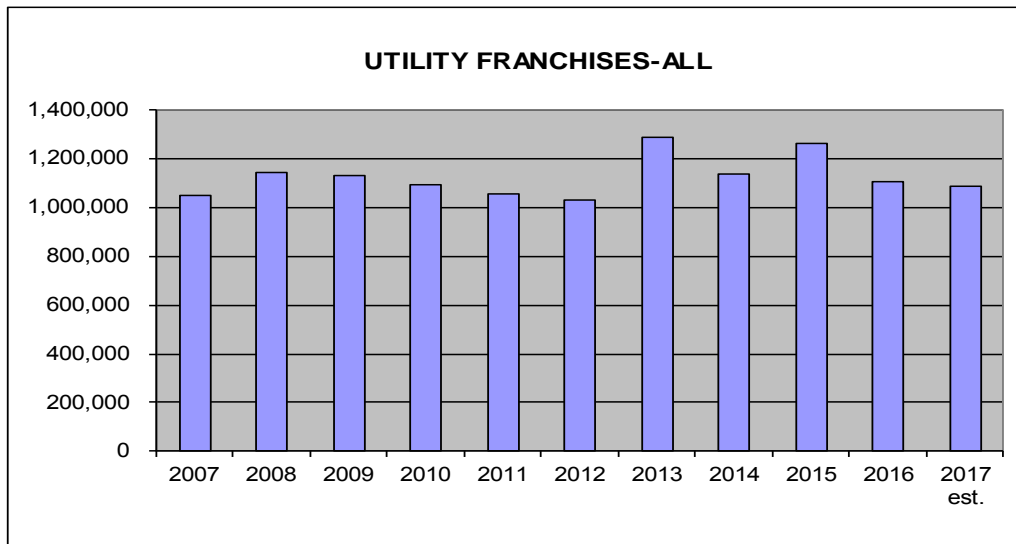


For the Fiscal Year 2018, the Street Fund anticipates the completion of approximately \$1,616,300 in capital projects which include drainage, the seven year asphalt plan, and the master sidewalk plan.

**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

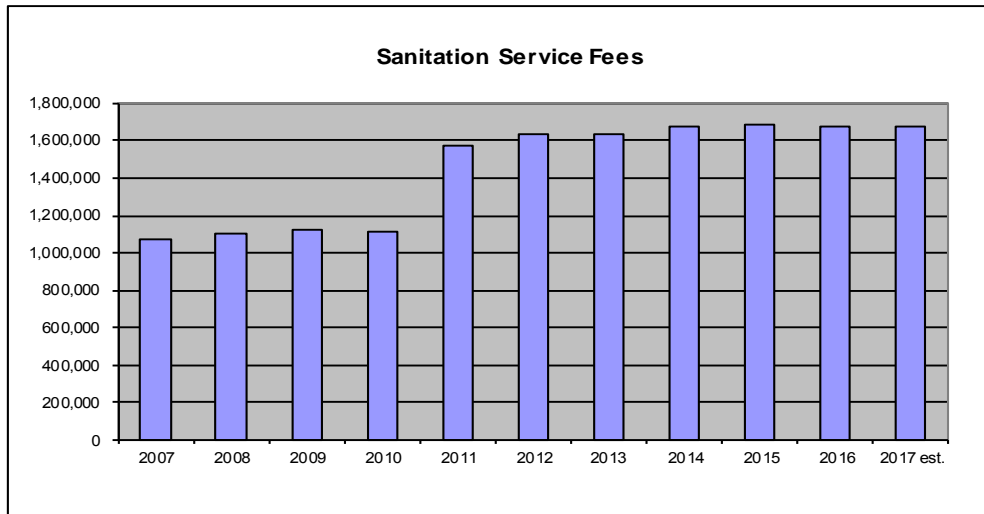
within the city or town and all other terms and conditions, including a reasonable franchise fee, upon which the public utility may be permitted to occupy the streets, highways, or other public places within the municipality, and the ordinance or resolution shall be deemed prima facie reasonable, provided 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 the previous year to paying quarterly for current year. The increase reflected between 2014 and 2015 is due to Windstream, a telecommunication company, paid for franchise fees for years 2012 – 2015 in the year 2015.

### **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 bulk pickup 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).

	<b>Interest Rates</b>	<b>Maturity Date</b>	<b>Principal on December 31, 2017</b>
Revenue Bonds, Series 2006	3.625-4.5%	2016-2027	\$735,000

During 2012 and 2013, the City of Jacksonville obtained several different short term loans. The first 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 was to be paid back with revenue derived from 9-1-1 receipts and sales tax revenues. The balance of this agreement, \$1,906,894.06, was rolled into a bond issue discussed below. The second loan was obtained for completion of capital improvement projects. This loan was at 2.249% interest and was to be paid back with sales tax revenues. The balance on this loan, \$1,315,866.30, was rolled into a bond issue discussed below. The third and final short term loan was obtained for refinancing the purchase of property on Graham Road and the construction of a shooting sports complex. Arkansas Game and Fish Foundation pledged \$2,000,000 towards the completion of the shooting range. This loan was for 60 months at 1.8% interest. The balance of this loan, \$1,285,670.27, was rolled into a bond issue discussed below.

**The City of Jacksonville, Arkansas Capital Improvement Revenue Bonds, Series 2015** are limited obligations of the City of Jacksonville, Arkansas (the City) payable from revenue collected through franchise fees and amounts deposited in certain funds and accounts established under a Trust Indenture, dated September 15, 2015 between the City and First Arkansas Bank & Trust, as Trustee(the Indenture). These Bonds are to be used to pay off the three previously mentioned short term loans along with the purchase of three fire trucks, rehabilitation of the Central Fire Station, new park equipment, the rehabilitation of Splash Zone, and construction of a roundabout at General Samuels and Harris Roads.

	<b>Interest Rates</b>	<b>Maturity Date</b>	<b>Principal on December 31, 2017</b>
Revenue Bonds, Series 2015	1.0-3.15%	2016-2030	\$7,500,000

## **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.

The following chart shows staffing levels purposed for FY 2018.

<b>Authorized Positions – 2018</b>				
	<b>Full Time</b>	<b>Part Time</b>	<b>Elected</b>	
<b>General Fund</b>				
City Clerk	1		1	
City Council			10	
Police Department	80			
Fire Department	56			
Office of the Mayor	1		1	
City Attorney	1		1	
9-1-1 Emergency Response	14	3		
Municipal Court	5			
Finance Department	7			
Human Resources	2			
Animal Control	5	1		
Director of Public Works	1	1		
Engineering Department	3			
Code Enforcement	3			
Director of Administration				
City Mechanic	2			
Information Technology Department	2			
Parks & Recreation	24	41		
General Total	207	46	13	
<b>Street Fund</b>				
Beautification	5			
Street Department	14			
Street Total	19	-	-	
<b>Sanitation Fund</b>				
Garbage	6			
Trash	7			
Recycling	3			
Sanitation Total	16	-	-	
<b>Emergency Medical Services Fund</b>				
Emergency Medical Services	12			
<b>CDBG</b>				
Community Development	1			
<b>Staffing Totals</b>	255	46	13	

## **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 for 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 that 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<sup>st</sup> 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<sup>st</sup>. The budget includes proposed expenditures/expenses and means of financing them.

State statutes require adoption of the budget by February 1<sup>st</sup> of each year. For practical purposes, the City Council usually adopts the budget prior to January 1<sup>st</sup> 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, AG&F Foundation Shooting Sports Complex 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, AG&F Foundation Shooting Sports Complex 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 five operating funds – General Fund, Street Fund, Sanitation Fund, AG&F Foundation Shooting Sports Complex 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 to adequately 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.

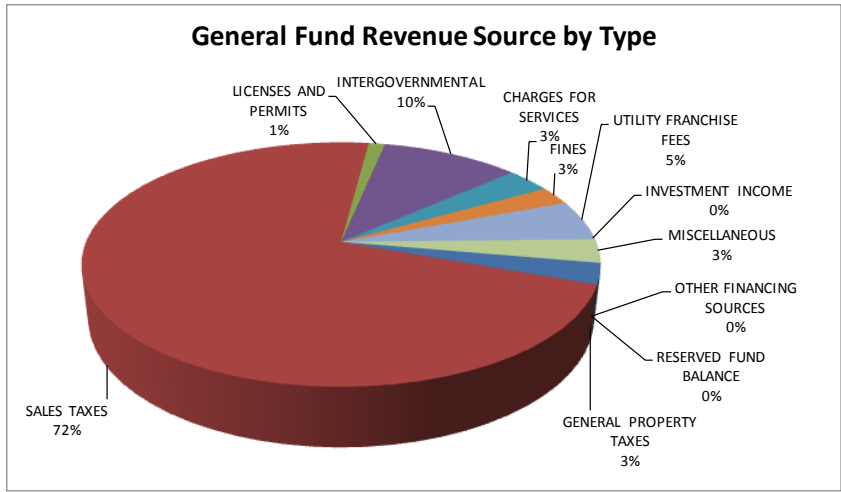
## **FUND SUMMARIES**

### **The General Fund**

The budget for general operations of the City of Jacksonville for 2018 will be \$19.9 million. This is a decrease from \$20.9 million in the 2017 budget. Some of the decrease comes from a reduction of funded positions that had not been filled in over five years and a reduction of equipment purchases. 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 \$14.3 million of the General Fund budget or 72% 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

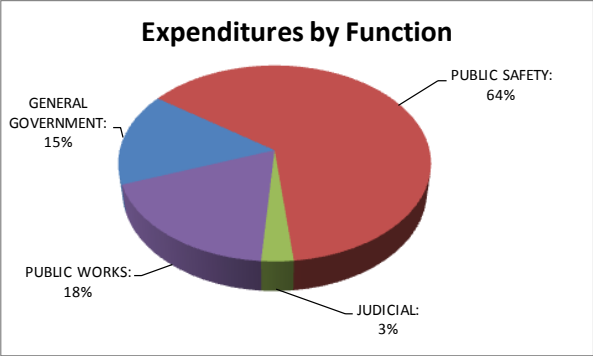
tax that became effective January 1, 2004 was restricted in its initial phase to the projects designated by the voters when they approved the levy in November 2003. The estimated cost of these projects was \$12 million. During the process of accomplishing the projects, no portion of these taxes was allocated to other costs of operation. 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 10% of the budget or \$2,046,927 which is a slight increase from \$1,977,675 in 2017. Utility franchises contribute \$1.1 million or 5% 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 \$19.9 million for operations. It is divided into four primary functional areas - General Government, Public Safety, Judicial, and Public Works. As the graph indicates, 64% 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 Function and account for 3% of the overall



budget. General Government, which includes all administrative functions, including human resource activity, accounting, purchasing, and internal fleet services, accounts for 15% of expenditures. Finally, the Public Works Function, which crosses a broad range of activities, accounts for 18% 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 2018**

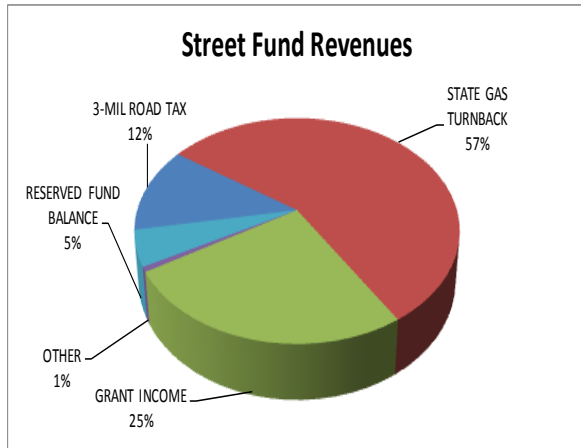
- As noted earlier, the City continues to follow the position and classification salary recommendations. To the extent revenues are available, the City strives to bring Jacksonville's salaries in line with cities of comparable size and levels of service. The 2018 budget includes a 2% increase in salaries with a \$500 minimum and a \$1,000 maximum.
- The 9-1-1 department will purchase a recorder encryption device along with computers that had been cut from previous budgets.
- The Courts department will purchase new software that will allow them to communicate with other courts. The current software has been in place since 1997.
- The Fire department will purchase a hose tester. Currently, they are using the engines to test the hose which leaves the truck out of commission for 45 minutes to an hour while the test is being performed.

### **The Street Fund**

The Street Fund budget for 2018 is \$3.3 million, representing an increase of \$1,002,915 from the 2017 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. There are several construction projects that are slated to begin in 2018. Some of those projects require purchase of right of ways and cost of relocating utilities. Therefore, the constructions costs are higher than prior years while the equipment costs are lower.

### **Revenues**

Street Fund revenues are derived primarily through gas turnback funds and highway construction distribution funds, accounting for 57% of projected revenues and the 3-mil road tax accounting for 12% of revenues. In 2018, 25% of project funding will come from grant revenue, investment income, and other miscellaneous revenues. There will be \$169,672 reserved fund balance used for the 2018 budget. Reserves are only for projects



that have been previously funded through current revenues but delayed due to weather, engineering, or other unforeseeable setbacks.

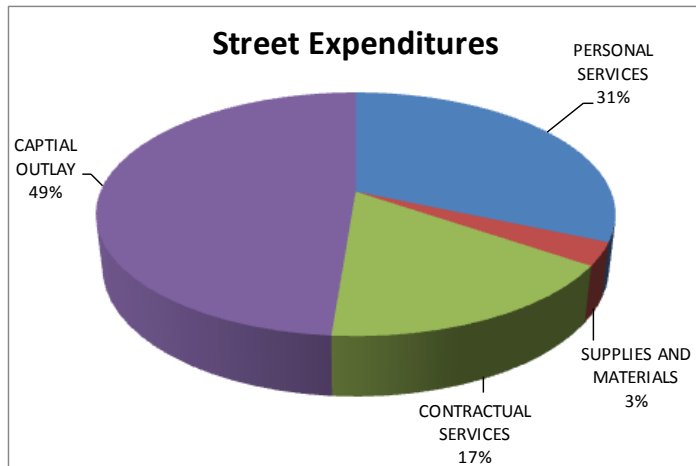
Similar to the General Fund, the state of the economy and State funding issues have seen the largest revenue source, the State gasoline tax turnback, remain static. Revenue flows over the past several years have remained flat with the impact of economic slow growth exhibiting itself in the static nature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

State gas turnback funds. The State distributes these funds. During the November 2012 election, voters passed a .05% tax for state improvements to roads and highways. This became effective July 2013 so the cities began seeing their portion in September of 2013. 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 2018 Street Fund expenditure budget appropriates \$3.3 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 49% 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.



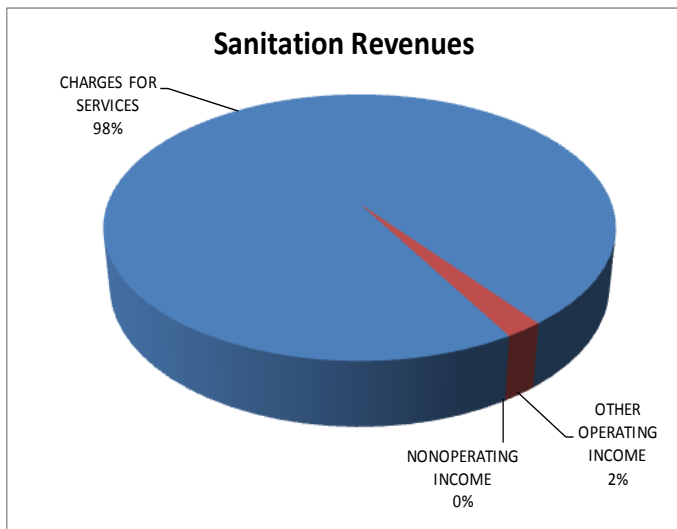
### Some of the major street activities for 2018 are:

- Drainage Projects.** Our program to stabilize and connect several main drainage channels will again make inroads into the long-range street drainage plan; \$300,000 is planned this year toward that goal. This year’s focus will be on replacing dilapidated and corroded culverts citywide.
- 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; \$738,000 is budgeted in 2018 toward that goal.

- **Construction Projects.** The major construction project set to begin in 2018 for the Street Fund is the Loop Road Railroad overpass. This project will be funded mostly with Federal funds with our portion being 20% of the costs. During 2018, the construction costs consist mainly of cost for designs and the relocation of utilities.

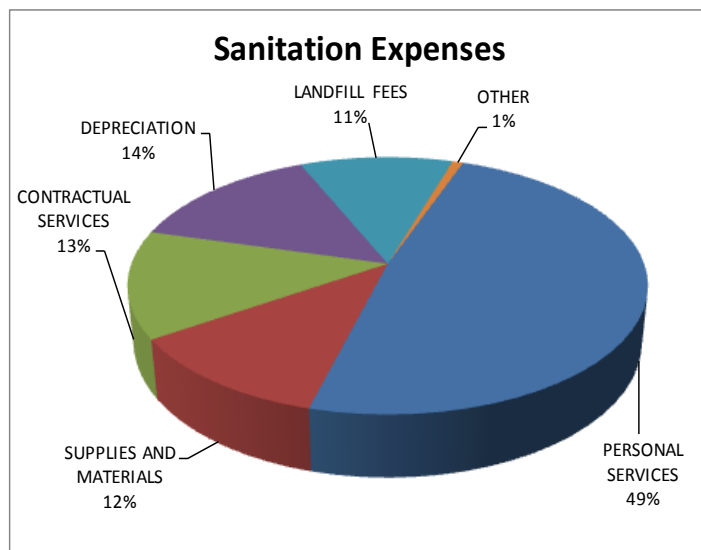
## The Sanitation Fund



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.

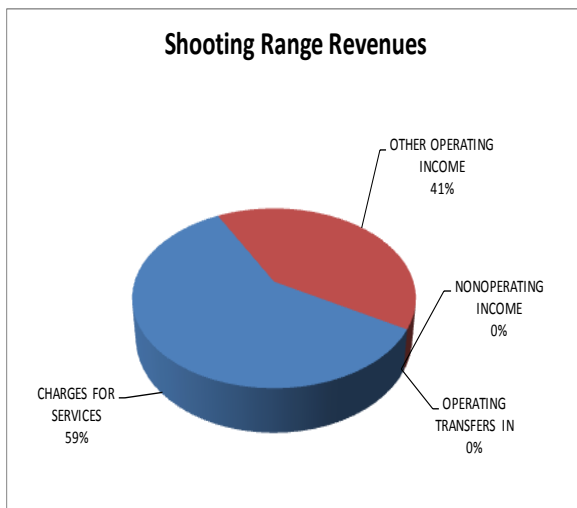
Since Sanitation is a service entity, 49% of cost is in salaries, wages, and employee benefits. Contract service and depreciation are the next highest expenses with each being 13% of costs.

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 the 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 2017, the depreciation reserve was 63% funded. (Depreciation funding does not mean funding at replacement cost but at original cost.)

### The Arkansas Game & Fish Foundation Shooting Sports Complex Fund



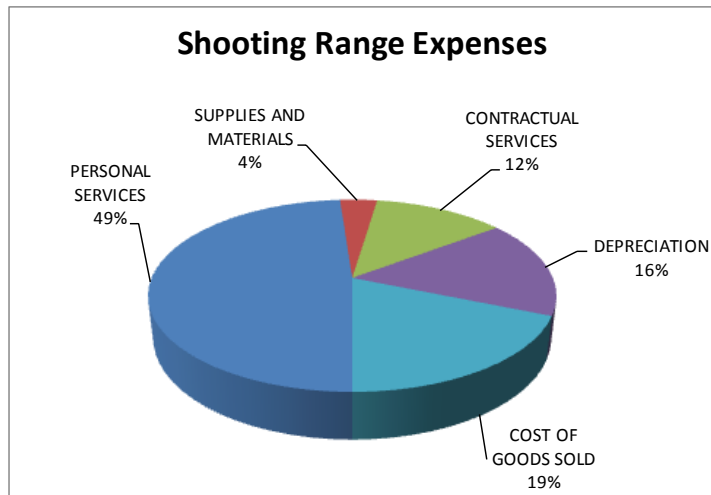
The Arkansas Game & Fish Foundation Shooting Sports Complex (Shooting Range) enterprise fund accounts for the activities of the City's Shooting Sports Complex. The purpose of this fund is to provide useful management information regarding the extent to which user fees and charges support the operations of the Shooting Range 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.

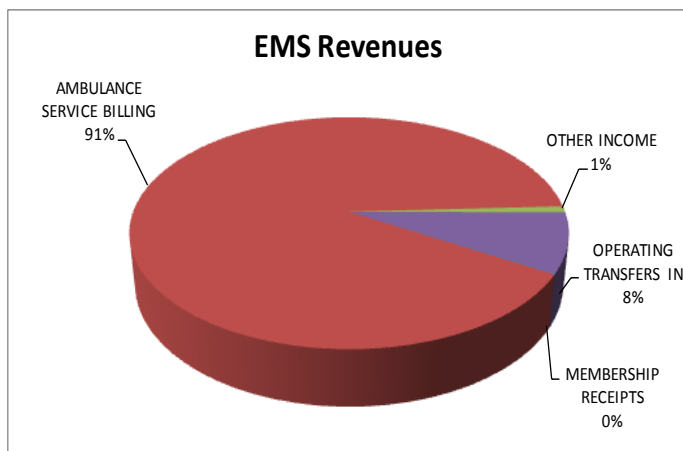
The Shooting Range has been in operation since 2014. It has been included in the General Fund in the past. This is the second year that we have separated it into an enterprise fund. During 2018, we will be purchasing new golf carts to improve the efficiency of the trap loaders.

Unlike the Sanitation and EMS Funds, the Shooting Range Fund sells merchandise to produce revenue. These sales are recorded as “other operating income” and are projected to be 41% of total revenues. Of course, the majority of revenues are generated from charges for services (59%). This fund is subsidized by the General Fund.

Just like all other Funds, the largest expenses are for personal costs at 49%. The next largest expenses are for Cost of Goods Sold at 19%. The costs of goods sold are derived from the difference between amount of merchandise purchased for resale and the amount of inventory left at the end of the year. Inventory is taken on a monthly basis and is recognized in its financial statements.



### 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

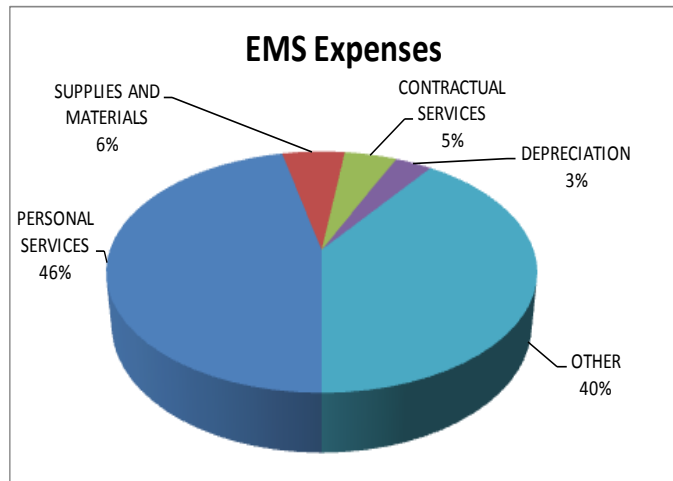
recognized in its financial statements and annual depreciation expense is recognized on those assets. Like the Sanitation and Shooting Range Funds, the cost of operations should be supported by user charges.

Billings for the ambulance service makes up 91% of the revenues for EMS fund. The operating transfers makes up 8%, which are mostly from the General Fund. These operating transfers are used mostly for cash flow purposes since some of the billing revenues are offset by uncollectible accounts.

### Operational Costs and How They Work

The personnel accounted for in this fund are actually firefighters, 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 and Shooting Range Funds, are the largest single expense of the EMS Fund at 46% of expenses. The next largest expense is bad debt at 40%. Ambulances are on call 24 hours a day, 365 days a year. During 2017, our ambulance run volume increased to 4,216, including 76 assist calls, compared to 3,935 in 2016. Of those runs, approximately 2,992 resulted in patients being transported or 71% of the total run volume.



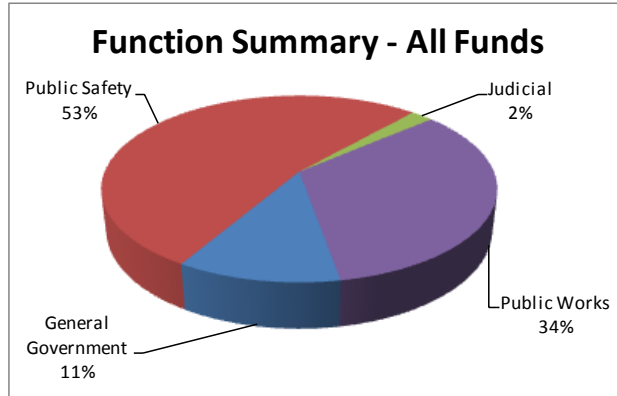
We currently have four ambulances in our fleet. The oldest one is a 2003 model while the newest one is a 2011 model. We will be purchasing a new one in 2018.

A medical director provides technical guidance to our paramedics. Dr. Darren Flamik, an emergency physician at BMC, 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, Sanitation, and Shooting Range 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 breakdown of the total budget by function.



The largest portion of the City’s budget is allocated to public safety (53%) with the next largest portion going to public works (34%). This shows that keeping our citizens safe and maintaining our infrastructure are main goals for the City of Jacksonville. The 2018 total budget is more than 2017 by 1%. The following chart shows the allocation by function.

	Expenditures Budget 2017	Expenditures Budget 2018	Percentage Change
General Government	2,665,672	3,073,710	15%
Public Safety	15,453,277	14,461,749	-6%
Judicial	517,587	582,701	13%
Public Works	8,400,060	9,127,207	9%
	27,036,596	27,245,367	1%

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 2015, Actual 2016, Budgeted 2017, and Budgeted 2018 figures.



# CITY OF JACKSONVILLE, ARKANSAS

## GENERAL FUND

### BUDGETARY REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

#### BUDGET 2018

---

#### Revenues:

Property tax (Pensions)	550,000
Sales taxes (Drink taxes)	14,259,895
Licenses and permits	240,500
Intergovernmental	2,046,927
Charges for services	657,607
Fines	490,616
Utility franchise fees	1,068,000
Investment income	0
Miscellaneous	622,499
Operating transfers in	3,000
<b>Total Revenues</b>	<b>19,939,044</b>

#### Expenditures:

Personal services	14,785,452
Supplies and materials	610,415
Contractual services	2,958,257
Capital outlay	258,884
Other Financing Uses	64,500
Operating transfers out	1,261,536
<b>Total Expenditures</b>	<b>19,939,044</b>

Excess(deficiency) of revenues and other  
sources over expenditures and other uses

0

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	2015 ACTUAL REVENUE	2016 ACTUAL REVENUE	2017 ORIGINAL BUDGET	2018 PROPOSED BUDGET
<b>GENERAL PROPERTY TAXES</b>					
01-00-4010	PROPERTY TAX - PENSIONS	555,862	559,359	569,533	550,000
		<b>555,862</b>	<b>559,359</b>	<b>569,533</b>	<b>550,000</b>
<b>SALES TAXES</b>					
01-00-4050	ONE CENT SALES TAX	6,071,374	6,042,853	6,187,830	6,256,166
01-00-4060	CITY ONE CENT SALES TAX	7,646,395	7,643,899	7,953,472	7,913,729
01-00-4098	DRINK TAX	81,023	94,402	95,000	90,000
		<b>13,798,792</b>	<b>13,781,154</b>	<b>14,236,302</b>	<b>14,259,895</b>
<b>LICENSES AND PERMITS</b>					
01-00-4090	PRIVILEGE TAXES	90,402	178,494	190,300	190,000
01-00-4092	FARMERS' MKT PERMITS	60		0	0
01-00-4210	BUILDING PERMITS	31,567	32,293	59,000	35,000
01-00-4220	ELECTRICAL & PLUMBING PERMITS	12,210	13,416	20,000	13,000
01-00-4230	CONSTRUCTION SUR-CHARGE	(500)	(789)	150	300
01-00-4240	SIGN PERMITS	1,585	2,111	2,000	1,500
01-00-4880	BOARD OF ADJUSTMENTS-REZONING	950	750	900	700
		<b>136,274</b>	<b>226,275</b>	<b>272,350</b>	<b>240,500</b>
<b>INTERGOVERNMENTAL</b>					
01-00-4020	State Insurance Turnback (LOPFI)	600,444	560,631	580,000	600,000
01-00-4030	STATE TURNBACK	454,419	451,246	470,000	450,000
01-00-4035	State Insurance Turnback - Pensions	212,341	240,742	240,000	205,000
01-00-4100	Hotel/Motel Tax Revenue	26,889	27,446	28,058	28,984
01-00-4110	Prepared Food Tax Revenue	385,922	387,910	396,517	397,913
01-00-4400	GRANT INCOME	78,668	112,322	47,600	200,600
01-00-4450	Advertising & Promotion Contribution	205,000	229,950	215,500	164,430
		<b>1,963,683</b>	<b>2,010,247</b>	<b>1,977,675</b>	<b>2,046,927</b>
<b>CHARGES FOR SERVICES</b>					
01-00-4331	LOT MAINTENANCE REVENUE	40,611	16,900	40,000	19,500
01-00-4332	ATHLETICS PROGRAMS	8,764	612	0	700
01-00-4333	CLASS FEES & RECREATION	59,426	60,843	65,000	57,000
01-00-4334	CENTER PASS REVENUE	188,124	174,732	198,000	150,000
01-00-4336	Splash Zones Revenues	209,385	143,011	175,000	125,000
01-00-4337	SPECIAL EVENTS	47,446	56,858	55,000	50,500
01-00-4338	FEES & RENTALS	10,193	13,044	15,000	11,158
01-00-4339	CENTER FACILITY RENTAL	92,875	101,149	95,000	90,000
01-00-4340	PLAYER/SPECTATOR FEES	42,570	44,394	49,000	38,000
01-00-4341	AF&G SHOOTING RANGE - FEES	66,621	93,792	0	0
01-00-4342	AF&G SHOOTING RANGE - RENTALS	14,310	20,484	0	0
01-00-4343	SHOOTING RANGE TARGETS	81,267	86,094	0	0
01-00-4349	PUBLIC SAFETY BLDG-RENTAL	100		0	0
01-00-4770	ENGINEERING SVCS.REIMBURSEMENT	40,277	40,277	40,277	20,000
01-00-4780	ACCOUNTING SVCS REIMB.	29,001	28,001	29,001	29,001
01-00-4785	DIRECTOR PUBLIC WORKS REIMB.	44,148	44,148	44,148	44,148
01-00-4905	OUTSIDE CITY FIRE PROTECTION	600	600	600	600
01-00-4920	MECHANIC SALARY REIMBURSEMENT	35,338	33,602	32,000	22,000
		<b>1,011,056</b>	<b>958,541</b>	<b>838,026</b>	<b>657,607</b>

**BUDGET REPORT FOR CITY OF JACKSONVILLE**  
**General Revenues**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 ACTUAL REVENUE	2016 ACTUAL REVENUE	2017 ORIGINAL BUDGET	2018 PROPOSED BUDGET
<b>FINES</b>					
01-00-4330	DOG TAGS & FINES	19,230	14,805	15,000	9,000
01-00-4350	FINES (COURT)	531,624	460,170	625,000	405,000
01-00-4351	FINES - JAIL COST	70,385	58,620	75,000	55,000
01-00-4352	Police Warrant Fees	18,770	17,704	18,500	10,000
01-00-4360	Fines - Municipal Judge Retirement	10,508	10,508	10,508	10,508
01-00-4370	Fines-Ord 708	1,108	1,108	1,108	1,108
		<b>651,625</b>	<b>562,915</b>	<b>745,116</b>	<b>490,616</b>
<b>UTILITY FRANCHISE FEES</b>					
01-00-4120	FRANCHISE - GENERAL TELEPHONE	45,815	38,482	40,000	29,000
01-00-4130	FRANCHISE- SBC -SW BELL	18,637	13,657	12,000	9,000
01-00-4140	FRANCHISE- ENTERGY	689,035	620,259	640,000	620,000
01-00-4160	FRANCHISE-ARKLA	169,178	130,636	160,000	130,000
01-00-4170	FRANCHISE-FIRST ELECTRIC COOP	41,417	42,496	42,000	42,000
01-00-4180	FRANCHISE-CABLE TV	249,934	243,686	250,000	220,000
01-00-4190	FRANCHISE - WINDSTREAM	48,033	16,650	16,700	18,000
		<b>1,262,049</b>	<b>1,105,866</b>	<b>1,160,700</b>	<b>1,068,000</b>
<b>INVESTMENT INCOME</b>					
01-00-4710	INTEREST INCOME	113	0	0	0
		<b>113</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>MISCELLANEOUS</b>					
01-00-4345	PRO SHOP SALES	114,037	109,570	0	0
01-00-4700	Net Appreciation(depreciation) in FMV	5,972	5,530	55,000	6,000
01-00-4895	9-1-1 RECEIPTS	51,132	49,218	50,000	44,000
01-00-4896	9-1-1 RECEIPTS-AR Emerg Telephone S	168,012	173,587	180,000	170,000
01-00-4898	ACT 442 - 9-1-1 RECEIPTS	2,000	2,000	2,000	2,000
01-00-4900	MISCELLANEOUS INCOME	278,688	79,168	254,203	83,350
01-00-4901	DONATIONS	772,000	257,500	330,000	201,149
01-00-4930	WORKERS COMP.REIMBURSEMENTS	3,692	21,315	0	0
01-00-4950	CONCESSIONS RECEIPTS	3,452	5,831	6,000	1,000
01-00-4952	Splash Zones /Soccer Concessions	41,487	110,058	120,000	115,000
		<b>1,440,472</b>	<b>813,777</b>	<b>997,203</b>	<b>622,499</b>
<b>RESERVED FUND BALANCE</b>					
01-00-4990	OPENING BALANCE			80,948	0
				<b>80,948</b>	<b>0</b>
<b>OTHER FINANCING SOURCES</b>					
01-00-4940	OPERATING TRANSFERS	0	12,000	15,000	3,000
		<b>0</b>	<b>12,000</b>	<b>15,000</b>	<b>3,000</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>20,819,926</b>	<b>20,030,134</b>	<b>20,892,853</b>	<b>19,939,044</b>



**CITY OF JACKSONVILLE**  
**EXPENDITURE BUDGET**  
**FUNCTION SUMMARY**

ACCOUNT DESCRIPTION	2015 ACTUAL EXPENDITURE	2016 ACTUAL EXPENDITURE	2017 ORIGINAL BUDGET	2018 PROPOSED BUDGET
<b>GENERAL GOVERNMENT:</b>				
City Clerk	134,736	138,613	137,091	136,949
City Council	135,216	124,243	130,280	126,181
Office of the Mayor	245,508	241,816	246,977	249,847
General Services	139,762	137,110	138,835	140,266
Finance	474,481	461,488	466,204	477,619
Debt Service	1,921,552	981,156	744,000	1,111,536
Human Resources	225,769	209,818	224,262	175,964
Director of Administration	109,108	108,414	109,207	40,284
City Mechanic	159,524	137,211	141,038	138,085
Director of Information Technology	201,279	305,850	252,778	376,979
Contingency			75,000	100,000
	<b>3,746,935</b>	<b>2,845,719</b>	<b>2,665,672</b>	<b>3,073,710</b>
<b>PUBLIC SAFETY:</b>				
Police Department	7,240,240	7,248,316	7,667,867	6,440,331
Fire Department	4,472,633	4,687,859	4,911,476	4,985,711
9-1-1 Emergency Response	675,759	699,038	884,014	916,533
Animal Control	287,636	280,536	315,102	303,663
	<b>12,676,268</b>	<b>12,915,749</b>	<b>13,778,459</b>	<b>12,646,238</b>
<b>JUDICIAL:</b>				
City Attorney	176,146	163,699	190,860	197,187
Municipal Court	349,088	321,586	326,727	385,514
	<b>525,234</b>	<b>485,285</b>	<b>517,587</b>	<b>582,701</b>
<b>PUBLIC WORKS:</b>				
Director of Public Works	125,839	119,166	115,745	130,629
Library	36,635	86,355	91,244	81,725
Engineering	282,080	285,716	299,434	255,034
Code Enforcement	177,377	217,663	243,515	191,478
General and Administrative	671,992	696,676	541,347	438,762
Parks and Recreation	3,137,186	3,403,960	2,632,794	2,530,939
Scholarships	(1,000)	9,158	0	0
Ordinance 708	462	386	7,056	7,828
	<b>4,430,571</b>	<b>4,819,080</b>	<b>3,931,135</b>	<b>3,636,395</b>
<b>TOTAL APPROPRIATIONS</b>	<b>21,379,008</b>	<b>21,065,833</b>	<b>20,892,853</b>	<b>19,939,044</b>

**BUDGET REPORT FOR CITY OF JACKSONVILLE**  
**Fund 01 - General Appropriations**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015	2016	2017	2018
		ACTUAL EXPENDITURE	ACTUAL EXPENDITURE	EXPENDITURE BUDGET	PROPOSED BUDGET
<b>PERSONAL SERVICES</b>					
5010	SALARIES	9,183,489	9,328,853	9,567,651	8,829,163
5011	OVERTIME	591,863	635,155	567,316	504,525
5020	PART-TIME HELP	523,412	523,690	458,157	438,303
5040	RETIREMENT	82,333	83,840	85,829	87,427
5360	LOCAL PENSION MATCH	755,962	820,380	823,200	769,000
5370	STATE RETIREMENT PLAN	1,317,207	1,294,822	1,452,114	1,410,762
5900	FICA MATCH	593,678	601,895	607,576	552,165
5910	RETIREMENT EXPENSE - APERS	526,430	536,948	543,713	517,960
5920	GROUP INSURANCE EXPENSE	1,338,896	1,328,461	1,630,945	1,475,619
5930	UNEMPLOYMENT INSURANCE	43,125	(12,468)	23,605	6,252
5940	WORKERS COMP.INSURANCE	285,963	221,592	212,622	194,276
5970	TUITION REIMBURSEMENT	0	0	0	0
		<b>15,242,358</b>	<b>15,363,168</b>	<b>15,972,728</b>	<b>14,785,452</b>
<b>SUPPLIES AND MATERIALS</b>					
5090	SUPPLIES/OFFICE EXPENSE	257,894	347,316	306,775	245,765
5091	PUBLIC EDUCATION MATERIALS	2,606	3,248	2,400	3,191
5095	Office Equip & Small Tools	34,296	19,984	25,646	17,265
5120	VEHICLE GAS & OIL	213,246	185,754	205,428	174,634
5135	TIRES & TIRE REPAIR	31,459	33,951	32,130	25,350
5190	JANITOR SUPPLIES	33,408	36,799	33,520	41,639
5200	UNIFORM EXPENSE	118,480	129,735	102,972	102,571
		<b>691,389</b>	<b>756,787</b>	<b>708,871</b>	<b>610,415</b>
<b>CONTRACTUAL SERVICES</b>					
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	316,343	447,669	410,670	508,878
5050	ELECTRICITY	387,456	391,008	376,550	364,221
5060	GAS ( HEATING)	55,060	42,388	52,996	46,593
5070	TELEPHONE	229,936	233,447	212,128	225,164
5110	PRINTING & ADVERTISING	45,879	46,961	59,399	64,335
5130	VEHICLE REPAIRS & MAINTENANCE	193,125	189,813	162,585	148,300
5140	EQUIPMENT RENTAL & MAINTENANCE	383,536	350,673	305,137	367,762
5150	OPERATING EXPENSE	14,011	15,382	14,539	12,784
5160	RADIO REPAIR & MAINTENANCE	63,984	73,006	75,419	80,671
5170	JAIL EXPENSE	201,069	204,277	207,000	225,316
5171	PRISONER PROC./& MEALS	2,450	0	4,200	0
5180	POSTAGE	14,632	16,638	15,050	14,190
5210	SCHOOLS & SEMINARS	47,348	49,502	64,538	50,872
5230	PHYSICALS	41,662	48,626	50,880	47,380
5250	CANINE EXPENSE	6,731	8,957	10,040	17,540
5260	VETERINARIAN FEES	14,153	7,937	18,250	16,000
5280	PROFESSIONAL DUES	580	800	1,608	1,159
5281	C.A.P.D.D. DUES	2,472	2,472	2,472	2,472
5282	METROPLAN DUES	26,095	26,095	26,095	26,095
5283	DEFENSE FUND DEDUCTIBLE	0	0	6,000	6,000
5284	MUNICIPAL LEAGUE DUES	64,426	64,426	64,427	85,699
5285	Jacksonville Health Dept Support	2,921	2,921	2,921	2,921
5290	BUILDING REPAIR & MAINTENANCE	242,745	337,581	259,328	226,550
5291	LOT MAINTENANCE	30	89	250	100
5310	ELECTION EXPENSE	0	11,523	0	9,000
5340	BUILDING/VEHICLE INSURANCE	106,662	94,310	106,656	105,735
5345	VEHICLE/PROPERTY LOSS PAYMENTS	0	0	25,000	25,000
5380	LEGAL FEES	3,797	10,355	10,200	12,200
5480	JACKSONVILLE ELDERLY PROGRAM	50,000	50,000	50,000	50,000
5483	Jacksonville Boys/Girls Club	0	16,320	0	0
5485	CHAMBER OF COMMERCE	0	0	0	0
5487	ECONOMIC DEVELOPMENT	16,145	6,375	10,000	5,000

**BUDGET REPORT FOR CITY OF JACKSONVILLE**  
**Fund 01 - General Appropriations**

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT DESCRIPTION</b>	<b>2015 ACTUAL EXPENDITURE</b>	<b>2016 ACTUAL EXPENDITURE</b>	<b>2017 EXPENDITURE BUDGET</b>	<b>2018 PROPOSED BUDGET</b>
<b>CONTRACTUAL SERVICES CONTINUED</b>					
5510	COMMUNICATION LEASES	11,602	11,179	16,650	10,500
5629	REMONUMENTATION	0	0		1,200
5637	ASBESTOS ABATEMENT	0	0	9,750	0
5710	CRIME STOPPER PAYMENTS	0	0	0	500
5715	NARCOTICS BUY MONEY	0	12,000	15,000	7,500
5836	SR.CITIZENS UTILITIES	29,587	28,053	29,856	28,670
5840	OPERATING TRANSFERS	575,000	1,416,145	1,023,266	1,261,536
5842	LANDSCAPE/TURF MAINTENANCE	109,108	76,739	66,600	38,000
5845	RENTAL PROPERTY EXPENSE	17,973	18,626	18,038	18,250
5846	TOURISM & PROMOTION	3,639	4,470	3,764	5,700
5980	CONTINGENCY	0	0	75,000	100,000
		<b>3,280,157</b>	<b>4,316,763</b>	<b>3,862,262</b>	<b>4,219,793</b>
<b>CAPTIAL OUTLAY</b>					
5500	EQUIPMENT PURCHASES	151,614	298,599	328,992	248,884
5540	CONSTRUCTION	27,836	90,598		
5542	STRUCTURAL CONDEMNATION	175	9,820	20,000	10,000
		<b>179,625</b>	<b>399,017</b>	<b>348,992</b>	<b>258,884</b>
<b>OTHER FINANCING USES</b>					
5147	COST OF GOODS SOLD	213,927	230,098	0	64,500
5156	INTEREST EXPENSE	93,259	0	0	0
5157	S-T FINANCING PRINCIPLE PAYMENT	1,678,293	0	0	0
		<b>1,985,479</b>	<b>230,098</b>	<b>0</b>	<b>64,500</b>
<b>TOTAL APPROPRIATIONS</b>		<b>21,379,008</b>	<b>21,065,833</b>	<b>20,892,853</b>	<b>19,939,044</b>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 ACTUAL EXPENDITURE	2016 ACTUAL EXPENDITURE	2017 ORIGINAL BUDGET	2018 PROPOSED BUDGET
<b>Dept 01-City Clerk</b>					
<b>PERSONAL SERVICES</b>					
01-01-5010	SALARIES	82,376	84,561	84,781	86,461
01-01-5011	OVERTIME	168	25	250	250
01-01-5040	RETIREMENT	17,478	17,478	17,478	17,478
01-01-5900	FICA MATCH	6,112	6,228	6,398	6,526
01-01-5910	RETIREMENT EXPENSE	12,069	12,261	12,542	13,284
01-01-5920	GROUP INSURANCE	7,238	9,920	7,992	7,992
01-01-5930	UNEMPLOYMENT INSURANCE	221	(48)	100	52
01-01-5940	WORKERS COMP.INSURANCE	2,072	1,000	1,000	110
		<b>127,734</b>	<b>131,425</b>	<b>130,541</b>	<b>132,153</b>
<b>SUPPLIES AND MATERIALS</b>					
01-01-5090	SUPPLIES/OFFICE EXPENSE	2,933	3,336	2,500	1,700
		<b>2,933</b>	<b>3,336</b>	<b>2,500</b>	<b>1,700</b>
<b>CONTRACTUAL SERVICES</b>					
01-01-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	33	13	50	0
01-01-5110	PRINTING & ADVERTISING	3,257	3,252	3,500	2,300
01-01-5140	EQUIPMENT RENTAL & MAINTENANCE	0	0	0	0
01-01-5150	OPERATING EXPENSE	701	587	500	796
01-01-5210	SCHOOLS & SEMINARS	78	0	0	0
		<b>4,069</b>	<b>3,852</b>	<b>4,050</b>	<b>3,096</b>
<b>Totals for dept 01-City Clerk</b>		<b>134,736</b>	<b>138,613</b>	<b>137,091</b>	<b>136,949</b>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 ACTUAL EXPENDITURE	2016 ACTUAL EXPENDITURE	2017 ORIGINAL BUDGET	2018 PROPOSED BUDGET
<b>Dept 02-City Council</b>					
<b>PERSONAL SERVICES</b>					
01-02-5010	SALARIES	70,890	70,890	70,890	70,890
01-02-5900	FICA MATCH	4,669	4,669	4,669	4,669
01-02-5920	GROUP INSURANCE	45,834	45,834	50,196	48,996
01-02-5930	UNEMPLOYMENT INSURANCE				130
01-02-5940	WORKERS COMP.INSURANCE	10,361	1,500	1,500	96
		<u>131,754</u>	<u>122,893</u>	<u>127,255</u>	<u>124,781</u>
<b>SUPPLIES AND MATERIALS</b>					
01-02-5090	SUPPLIES/OFFICE EXPENSE	9	0	25	0
		<u>9</u>	<u>0</u>	<u>25</u>	<u>0</u>
<b>CONTRACTUAL SERVICES</b>					
01-02-5210	SCHOOLS & SEMINARS	3,453	1,350	3,000	1,400
		<u>3,453</u>	<u>1,350</u>	<u>3,000</u>	<u>1,400</u>
<b>Totals for dept 02-City Council</b>		<u>135,216</u>	<u>124,243</u>	<u>130,280</u>	<u>126,181</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 ACTUAL EXPENDITURE	2016 ACTUAL EXPENDITURE	2017 ORIGINAL BUDGET	2018 PROPOSED BUDGET
<b>Dept 03-Police Department</b>					
<b>PERSONAL SERVICES</b>					
01-03-5010	SALARIES	3,795,289	3,763,336	3,898,462	3,313,310
01-03-5011	OVERTIME	212,027	216,719	214,400	175,000
01-03-5360	LOCAL PENSION MATCH	304,641	333,820	358,200	331,000
01-03-5370	STATE RETIREMENT PLAN	794,905	753,333	834,436	721,613
01-03-5900	FICA MATCH	291,401	291,562	303,616	258,291
01-03-5910	RETIREMENT EXPENSE	66,966	67,547	71,520	63,979
01-03-5920	GROUP INSURANCE	538,053	525,260	679,095	555,945
01-03-5930	UNEMPLOYMENT INSURANCE	15,516	(4,466)	8,600	2,414
01-03-5940	WORKERS COMP.INSURANCE	98,429	85,000	85,000	77,208
01-03-5970	TUITION REIMBURSEMENT	0			
		<b>6,117,227</b>	<b>6,032,111</b>	<b>6,453,329</b>	<b>5,498,760</b>
<b>SUPPLIES AND MATERIALS</b>					
01-03-5090	SUPPLIES/OFFICE EXPENSE	31,029	30,955	35,473	28,475
01-03-5095	Office Equip & Small Tools	9,086	1,215	12,138	4,250
01-03-5120	VEHICLE GAS & OIL	148,719	119,165	137,000	110,000
01-03-5135	TIRES & TIRE REPAIR	23,637	17,923	20,000	14,750
01-03-5200	UNIFORM EXPENSE	50,063	71,039	50,000	42,400
		<b>262,534</b>	<b>240,297</b>	<b>254,611</b>	<b>199,875</b>
<b>CONTRACTUAL SERVICES</b>					
01-03-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	31,623	18,686	56,864	23,000
01-03-5050	ELECTRICITY	90,692	85,483	90,576	82,500
01-03-5060	GAS ( HEATING)	9,977	9,689	10,195	10,000
01-03-5070	TELEPHONE	67,637	65,997	56,562	62,520
01-03-5110	PRINTING & ADVERTISING	4,448	2,407	8,189	2,500
01-03-5130	VEHICLE REPAIRS & MAINTENANCE	133,923	129,519	120,000	108,500
01-03-5140	EQUIPMENT RENTAL & MAINTENANCE	63,136	60,953	65,937	62,500
01-03-5150	OPERATING EXPENSE	430	481	446	350
01-03-5160	RADIO REPAIR & MAINTENANCE	33,429	34,295	34,624	36,010
01-03-5170	JAIL EXPENSE	201,069	204,277	207,000	225,316
01-03-5171	PRISONER PROC./& MEALS	2,450	0	4,200	0
01-03-5180	POSTAGE	2,986	5,165	3,800	1,500
01-03-5210	SCHOOLS & SEMINARS	15,740	12,852	21,323	11,000
01-03-5230	PHYSICALS	20,206	26,586	25,000	21,500
01-03-5250	CANINE EXPENSE	4,556	3,783	5,000	12,500
01-03-5290	BUILDING REPAIR & MAINTENANCE	41,871	48,302	35,674	30,500
01-03-5340	BUILDING/VEHICLE INSURANCE	34,264	31,462	32,887	33,000
01-03-5510	COMMUNICATION LEASES	11,602	11,179	16,650	10,500
01-03-5710	CRIME STOPPER PAYMENTS	0	0	0	500
01-03-5715	NARCOTICS BUY MONEY		12,000	15,000	7,500
		<b>770,039</b>	<b>763,116</b>	<b>809,927</b>	<b>741,696</b>
<b>CAPTIAL OUTLAY</b>					
01-03-5500	EQUIPMENT PURCHASES	90,440	212,792	150,000	0
		<b>90,440</b>	<b>212,792</b>	<b>150,000</b>	<b>0</b>
<b>Totals for dept 03-Police Department</b>		<b>7,240,240</b>	<b>7,248,316</b>	<b>7,667,867</b>	<b>6,440,331</b>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 ACTUAL EXPENDITURE	2016 ACTUAL EXPENDITURE	2017 ORIGINAL BUDGET	2018 PROPOSED BUDGET
<b>Dept 04-Fire Department</b>					
<b>PERSONAL SERVICES</b>					
01-04-5010	SALARIES	2,394,379	2,497,851	2,613,306	2,663,077
01-04-5011	OVERTIME	306,634	327,646	292,116	244,725
01-04-5360	LOCAL PENSION MATCH	451,321	486,560	465,000	438,000
01-04-5370	STATE RETIREMENT PLAN	522,284	541,332	617,678	689,149
01-04-5900	FICA MATCH	38,228	39,325	38,798	41,875
01-04-5910	RETIREMENT EXPENSE	4,952	5,185	5,312	5,704
01-04-5920	GROUP INSURANCE	330,139	340,995	435,778	470,790
01-04-5930	UNEMPLOYMENT INSURANCE	10,437	(3,129)	6,200	1,451
01-04-5940	WORKERS COMP.INSURANCE	70,455	98,735	100,167	92,174
01-04-5970	TUITION REIMBURSEMENT EXPENSE	0	0	0	0
		<b>4,128,829</b>	<b>4,334,500</b>	<b>4,574,355</b>	<b>4,646,945</b>
<b>SUPPLIES AND MATERIALS</b>					
01-04-5090	SUPPLIES/OFFICE EXPENSE	9,193	8,683	10,450	5,620
01-04-5091	PUBLIC EDUCATION MATERIALS	2,606	3,248	2,400	3,191
01-04-5095	Office Equip & Small Tools	6,370	2,872	2,960	641
01-04-5120	VEHICLE GAS & OIL	24,327	22,715	27,279	29,894
01-04-5135	TIRES & TIRE REPAIR	5,223	9,007	8,380	7,100
01-04-5190	JANITOR SUPPLIES	6,475	8,064	6,500	12,139
01-04-5200	UNIFORM EXPENSE	56,712	48,671	44,984	48,892
		<b>110,906</b>	<b>103,260</b>	<b>102,953</b>	<b>107,477</b>
<b>CONTRACTUAL SERVICES</b>					
01-04-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	8,892	5,720	14,070	24,654
01-04-5050	ELECTRICITY	28,465	28,556	26,781	26,481
01-04-5060	GAS ( HEATING)	8,959	5,821	9,000	6,824
01-04-5070	TELEPHONE	34,545	37,573	30,569	38,700
01-04-5110	PRINTING & ADVERTISING	726	291	850	300
01-04-5130	VEHICLE REPAIRS & MAINTENANCE	29,824	36,807	22,800	19,500
01-04-5140	EQUIPMENT RENTAL & MAINTENANCE	29,349	26,099	31,183	17,843
01-04-5160	RADIO REPAIR & MAINTENANCE	12,734	14,389	15,795	13,461
01-04-5180	POSTAGE	191	125	310	250
01-04-5210	SCHOOLS & SEMINARS	7,804	7,933	10,198	12,355
01-04-5230	PHYSICALS	21,456	22,040	25,880	25,880
01-04-5280	PROFESSIONAL DUES	580	800	1,608	1,159
01-04-5290	BUILDING REPAIR & MAINTENANCE	14,025	24,974	18,331	15,834
01-04-5340	BUILDING/VEHICLE INSURANCE	17,026	16,645	26,793	24,500
		<b>214,576</b>	<b>227,773</b>	<b>234,168</b>	<b>227,741</b>
<b>CAPTIAL OUTLAY</b>					
01-04-5500	EQUIPMENT PURCHASES	18,322	22,326	0	3,548
		<b>18,322</b>	<b>22,326</b>	<b>0</b>	<b>3,548</b>
<b>Totals for dept 04-Fire Department</b>		<b>4,472,633</b>	<b>4,687,859</b>	<b>4,911,476</b>	<b>4,985,711</b>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 ACTUAL EXPENDITURE	2016 ACTUAL EXPENDITURE	2017 ORIGINAL BUDGET	2018 PROPOSED BUDGET
<b>Dept 05-Office of the Mayor</b>					
<b>PERSONAL SERVICES</b>					
01-05-5010	SALARIES	132,447	128,928	131,573	132,573
01-05-5011	OVERTIME		736		
01-05-5040	RETIREMENT	64,855	66,362	68,351	69,949
01-05-5900	FICA MATCH	9,851	9,648	9,331	9,407
01-05-5910	RETIREMENT EXPENSE	19,370	18,801	18,522	19,391
01-05-5920	GROUP INSURANCE	16,326	16,326	18,000	18,000
01-05-5930	UNEMPLOYMENT INSURANCE	221	(48)	100	52
01-05-5940	WORKERS COMP.INSURANCE	2,072	1,000	1,000	175
		<b>245,142</b>	<b>241,753</b>	<b>246,877</b>	<b>249,547</b>
<b>SUPPLIES AND MATERIALS</b>					
01-05-5090	SUPPLIES/OFFICE EXPENSE	366	63	100	300
01-05-5095	Office Equip & Small Tools			0	0
		<b>366</b>	<b>63</b>	<b>100</b>	<b>300</b>
<b>Totals for dept 05-Office of the Mayor</b>		<b>245,508</b>	<b>241,816</b>	<b>246,977</b>	<b>249,847</b>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 ACTUAL EXPENDITURE	2016 ACTUAL EXPENDITURE	2017 ORIGINAL BUDGET	2018 PROPOSED BUDGET
<b>Dept 06-City Attorney</b>					
<b>PERSONAL SERVICES</b>					
01-06-5010	SALARIES	137,324	122,676	141,379	142,669
01-06-5900	FICA MATCH	10,284	9,219	10,540	10,639
01-06-5910	RETIREMENT EXPENSE	4,817	3,527	5,826	6,172
01-06-5920	GROUP INSURANCE	12,815	10,211	18,000	18,000
01-06-5930	UNEMPLOYMENT INSURANCE	221	(48)	100	52
01-06-5940	WORKERS COMP.INSURANCE	2,072	1,000	1,000	165
		<b>167,533</b>	<b>146,585</b>	<b>176,845</b>	<b>177,697</b>
<b>SUPPLIES AND MATERIALS</b>					
01-06-5090	SUPPLIES/OFFICE EXPENSE	886	788	400	400
01-06-5095	Office Equip & Small Tools	0	329	0	0
		<b>886</b>	<b>1,117</b>	<b>400</b>	<b>400</b>
<b>CONTRACTUAL SERVICES</b>					
01-06-5030	CONTRACT SVC./ALLOW/VOLUNTEERS		600		3,600
01-06-5070	TELEPHONE	3,151	3,240	3,240	3,240
01-06-5110	PRINTING & ADVERTISING	439	0	0	0
01-06-5140	EQUIPMENT RENTAL & MAINTENANCE	0	0	0	0
01-06-5150	OPERATING EXPENSE	0	959	0	0
01-06-5210	SCHOOLS & SEMINARS	375	0	375	250
01-06-5380	LEGAL FEES	3,762	10,355	10,000	12,000
		<b>7,727</b>	<b>15,154</b>	<b>13,615</b>	<b>19,090</b>
<b>CAPTIAL OUTLAY</b>					
01-06-5500	EQUIPMENT PURCHASES	0	843	0	0
		<b>0</b>	<b>843</b>	<b>0</b>	<b>0</b>
<b>Totals for dept 06-City Attorney</b>		<b>176,146</b>	<b>163,699</b>	<b>190,860</b>	<b>197,187</b>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 ACTUAL EXPENDITURE	2016 ACTUAL EXPENDITURE	2017 ORIGINAL BUDGET	2018 PROPOSED BUDGET
<b>Dept 07-9-1-1 Emergency Response</b>					
<b>PERSONAL SERVICES</b>					
01-07-5010	SALARIES	408,143	451,158	466,260	472,186
01-07-5011	OVERTIME	10,175	11,571	8,000	24,000
01-07-5020	PART - TIME HELP	19,595	13,915	16,156	16,156
01-07-5370	STATE RETIREMENT PLAN	18	157	0	0
01-07-5900	FICA MATCH	32,303	35,285	36,294	38,181
01-07-5910	RETIREMENT EXPENSE	60,814	65,152	69,953	76,016
01-07-5920	GROUP INSURANCE	54,530	45,010	63,972	63,972
01-07-5930	UNEMPLOYMENT INSURANCE	2,595	(759)	1,500	363
01-07-5940	WORKERS COMP.INSURANCE	16,578	2,000	2,000	623
		<b>604,751</b>	<b>623,489</b>	<b>664,135</b>	<b>691,497</b>
<b>SUPPLIES AND MATERIALS</b>					
01-07-5090	SUPPLIES/OFFICE EXPENSE	2,911	3,058	3,752	3,525
01-07-5095	Office Equip & Small Tools	0	182	1,300	925
01-07-5120	VEHICLE GAS & OIL	361	335	420	520
01-07-5200	UNIFORM EXPENSE	1,147	1,093	1,110	600
		<b>4,419</b>	<b>4,668</b>	<b>6,582</b>	<b>5,570</b>
<b>CONTRACTUAL SERVICES</b>					
01-07-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	1,222	1,274	1,500	1,200
01-07-5050	ELECTRICITY	99	91	105	96
01-07-5070	TELEPHONE	15,711	13,476	13,276	14,296
01-07-5130	VEHICLE REPAIRS & MAINTANCE		151	185	150
01-07-5140	EQUIPMENT RENTAL & MAINTENANCE	29,475	27,361	33,975	35,975
01-07-5160	RADIO REPAIR & MAINTENANCE	17,821	24,322	25,000	31,200
01-07-5210	SCHOOLS & SEMINARS	656	658	2,558	1,800
01-07-5290	BUILDING REPAIR & MAINTENANCE	1,505	1,395	8,250	500
01-07-5340	BUILDING/VEHICLE INSURANCE	100	100	100	100
		<b>66,589</b>	<b>68,828</b>	<b>84,949</b>	<b>85,317</b>
<b>CAPTIAL OUTLAY</b>					
01-07-5500	EQUIPMENT PURCHASES	0	2,053	128,348	134,149
		<b>0</b>	<b>2,053</b>	<b>128,348</b>	<b>134,149</b>
<b>Totals for dept 07-9-1-1 Emergency Response</b>		<b>675,759</b>	<b>699,038</b>	<b>884,014</b>	<b>916,533</b>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 ACTUAL EXPENDITURE	2016 ACTUAL EXPENDITURE	2017 ORIGINAL BUDGET	2018 PROPOSED BUDGET
<b>Dept 09-General Services</b>					
<b>CONTRACTUAL SERVICES</b>					
01-09-5050	ELECTRICITY	20,774	19,964	20,634	19,508
01-09-5060	GAS ( HEATING)	1,917	1,501	1,771	1,650
01-09-5070	TELEPHONE	47,585	48,580	48,600	48,305
01-09-5110	PRINTING & ADVERTISING	0	0		0
01-09-5140	EQUIPMENT RENTAL & MAINTENANCE	23,426	25,759	23,500	24,895
01-09-5150	OPERATING EXPENSE	3,763	4,226	3,850	4,000
01-09-5180	POSTAGE	4,715	4,515	3,000	5,000
01-09-5290	BUILDING REPAIR & MAINTENANCE	18,852	12,788	18,990	16,408
01-09-5340	BUILDING/VEHICLE INSURANCE	6,144	5,033	5,726	5,800
01-09-5846	TOURISM & PROMOTION	3,639	4,470	3,764	5,700
		<b>130,815</b>	<b>126,836</b>	<b>129,835</b>	<b>131,266</b>
<b>SUPPLIES AND MATERIALS</b>					
01-09-5090	SUPPLIES/OFFICE EXPENSE	8,947	10,274	9,000	9,000
01-09-5095	Office Equip & Small Tools			0	0
		<b>8,947</b>	<b>10,274</b>	<b>9,000</b>	<b>9,000</b>
<b>Totals for dept 09-General Services</b>		<b>139,762</b>	<b>137,110</b>	<b>138,835</b>	<b>140,266</b>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 ACTUAL EXPENDITURE	2016 ACTUAL EXPENDITURE	2017 ORIGINAL BUDGET	2018 PROPOSED BUDGET
<b>Dept 10-Municipal Court</b>					
<b>PERSONAL SERVICES</b>					
01-10-5010	SALARIES	155,316	155,778	157,951	160,965
01-10-5011	OVERTIME	0	0		0
01-10-5020	PART-TIME HELP	12,360	6,464	8,524	0
01-10-5900	FICA MATCH	12,289	11,841	12,256	11,835
01-10-5910	RETIREMENT EXPENSE	22,709	22,639	23,298	24,660
01-10-5920	GROUP INSURANCE	25,027	27,708	30,996	30,996
01-10-5930	UNEMPLOYMENT INSURANCE	1,049	(271)	500	130
01-10-5940	WORKERS COMP.INSURANCE	5,699	1,000	1,000	216
		<b>234,449</b>	<b>225,159</b>	<b>234,525</b>	<b>228,802</b>
<b>SUPPLIES AND MATERIALS</b>					
01-10-5090	SUPPLIES/OFFICE EXPENSE	4,725	5,772	5,863	5,937
01-10-5095	Office Equip & Small Tools	318	965	1,200	1,200
		<b>5,043</b>	<b>6,737</b>	<b>7,063</b>	<b>7,137</b>
<b>CONTRACTUAL SERVICES</b>					
01-10-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	60,100	59,300	38,089	38,539
01-10-5050	ELECTRICITY	2,972	2,707	2,907	2,635
01-10-5060	GAS(HEATING)	1,125	889	980	941
01-10-5070	TELEPHONE	7,193	7,263	7,300	7,275
01-10-5110	PRINTING & ADVERTISING	703	1,254	1,335	1,735
01-10-5140	EQUIPMENT RENTAL & MAINTENANCE	23,390	12,802	21,780	88,400
01-10-5180	POSTAGE	3,527	2,199	4,000	5,000
01-10-5210	SCHOOLS & SEMINARS	0	1,630	1,600	1,800
01-10-5290	BUILDING REPAIR & MAINTENANCE	1,024	1,302	1,600	1,800
01-10-5340	BUILDING/VEHICLE INSURANCE	427	344	398	450
		<b>100,461</b>	<b>89,690</b>	<b>79,989</b>	<b>148,575</b>
<b>CAPTIAL OUTLAY</b>					
01-10-5500	EQUIPMENT PURCHASES	9,135	0	5,150	1,000
		<b>9,135</b>	<b>0</b>	<b>5,150</b>	<b>1,000</b>
<b>Totals for dept 10-Municipal Court</b>		<b>349,088</b>	<b>321,586</b>	<b>326,727</b>	<b>385,514</b>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 ACTUAL EXPENDITURE	2016 ACTUAL EXPENDITURE	2017 ORIGINAL BUDGET	2018 PROPOSED BUDGET
<b>Dept 11-Finance</b>					
<b>PERSONAL SERVICES</b>					
01-11-5010	SALARIES	295,774	291,027	296,374	301,749
01-11-5011	OVERTIME	512	1,295	500	500
01-11-5900	FICA MATCH	21,460	21,084	22,105	22,516
01-11-5910	RETIREMENT EXPENSE	41,539	42,387	43,789	46,305
01-11-5920	GROUP INSURANCE	35,918	38,525	37,980	37,980
01-11-5930	UNEMPLOYMENT INSURANCE	1,215	(348)	650	181
01-11-5940	WORKERS COMP.INSURANCE	7,253	1,000	1,000	384
		<b>403,671</b>	<b>394,970</b>	<b>402,398</b>	<b>409,615</b>
<b>SUPPLIES AND MATERIALS</b>					
01-11-5090	SUPPLIES/OFFICE EXPENSE	3,504	2,968	2,657	2,647
01-11-5095	Office Equip & Small Tools	0	104	0	0
01-11-5120	VEHICLE GAS & OIL	417	372	400	400
		<b>3,921</b>	<b>3,444</b>	<b>3,057</b>	<b>3,047</b>
<b>CONTRACTUAL SERVICES</b>					
01-11-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	37,263	37,157	37,115	37,170
01-11-5070	TELEPHONE	1,157	1,163	1,200	1,164
01-11-5110	PRINTING & ADVERTISING	1,876	3,338	1,993	2,350
01-11-5140	EQUIPMENT RENTAL & MAINTENANCE	22,551	16,946	16,818	16,690
01-11-5210	SCHOOLS & SEMINARS	4,042	4,470	3,623	3,767
		<b>66,889</b>	<b>63,074</b>	<b>60,749</b>	<b>61,141</b>
<b>CAPTIAL OUTLAY</b>					
01-11-5500	EQUIPMENT PURCHASES		0		3,816
		<b>0</b>	<b>0</b>	<b>0</b>	<b>3,816</b>
<b>Totals for dept 11-Finance</b>		<b>474,481</b>	<b>461,488</b>	<b>466,204</b>	<b>477,619</b>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 ACTUAL EXPENDITURE	2016 ACTUAL EXPENDITURE	2017 ORIGINAL BUDGET	2018 PROPOSED BUDGET
<b>Dept 13-DEBT SERVICE</b>					
<b>CONTRACTUAL SERVICES</b>					
01-13-5840	OPERATING TRANSFERS	150,000	981,156	744,000	1,111,536
		<b>150,000</b>	<b>981,156</b>	<b>744,000</b>	<b>1,111,536</b>
<b>OTHER FINANCING USES</b>					
01-13-5156	INTEREST EXPENSE	93,259			
01-13-5157	S-T FINANCING PRINCIPLE PAYMENT	1,678,293			
		<b>1,771,552</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Totals for dept 13-DEBT SERVICE</b>		<b>1,921,552</b>	<b>981,156</b>	<b>744,000</b>	<b>1,111,536</b>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 ACTUAL EXPENDITURE	2016 ACTUAL EXPENDITURE	2017 ORIGINAL BUDGET	2018 PROPOSED BUDGET
<b>Dept 14-Human Resources</b>					
<b>PERSONAL SERVICES</b>					
01-14-5010	SALARIES	132,747	128,294	135,578	105,519
01-14-5011	OVERTIME	7	466	250	250
01-14-5900	FICA MATCH	9,714	9,442	10,050	7,888
01-14-5910	RETIREMENT EXPENSE	19,159	18,676	20,035	16,005
01-14-5920	GROUP INSURANCE	17,844	17,348	16,992	12,996
01-14-5930	UNEMPLOYMENT INSURANCE	718	(194)	375	52
01-14-5940	WORKERS COMP.INSURANCE	4,144	477	477	170
		<b>184,333</b>	<b>174,509</b>	<b>183,757</b>	<b>142,880</b>
<b>SUPPLIES AND MATERIALS</b>					
01-14-5090	SUPPLIES/OFFICE EXPENSE	1,381	726	1,000	900
01-14-5095	Office Equip & Small Tools	0	189	0	0
		<b>1,381</b>	<b>915</b>	<b>1,000</b>	<b>900</b>
<b>CONTRACTUAL SERVICES</b>					
01-14-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	21,093	18,765	20,205	18,000
01-14-5070	TELEPHONE	677	683	700	684
01-14-5110	PRINTING & ADVERTISING	1,368	2,038	5,100	1,500
01-14-5140	EQUIPMENT RENTAL & MAINTENANCE	10,702	11,550	10,000	11,000
01-14-5210	SCHOOLS & SEMINARS	294	1,358	3,500	1,000
		<b>34,134</b>	<b>34,394</b>	<b>39,505</b>	<b>32,184</b>
<b>CAPTIAL OUTLAY</b>					
01-14-5500	EQUIPMENT PURCHASES	5,921	0	0	0
		<b>5,921</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Totals for dept 14-Human Resources</b>		<b>225,769</b>	<b>209,818</b>	<b>224,262</b>	<b>175,964</b>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 ACTUAL EXPENDITURE	2016 ACTUAL EXPENDITURE	2017 ORIGINAL BUDGET	2018 PROPOSED BUDGET
<b>Dept 15-Animal Control</b>					
<b>PERSONAL SERVICES</b>					
01-15-5010	SALARIES	158,358	157,923	168,931	173,986
01-15-5011	OVERTIME	2,059	1,470	2,500	2,500
01-15-5020	PART-TIME HELP	4,734	5,175	5,460	5,460
01-15-5900	FICA MATCH	11,776	11,666	12,795	13,583
01-15-5910	RETIREMENT EXPENSE	23,454	23,038	25,286	27,038
01-15-5920	GROUP INSURANCE	30,989	31,287	34,992	20,988
01-15-5930	UNEMPLOYMENT INSURANCE	994	(271)	500	143
01-15-5940	WORKERS COMP.INSURANCE	5,699	1,552	1,552	1,596
		<b>238,063</b>	<b>231,840</b>	<b>252,016</b>	<b>245,294</b>
<b>SUPPLIES AND MATERIALS</b>					
01-15-5090	SUPPLIES/OFFICE EXPENSE	196	742	2,330	2,000
01-15-5095	Office Equip & Small Tools		163	500	150
01-15-5120	VEHICLE GAS & OIL	4,291	3,898	4,500	4,100
01-15-5190	JANITOR SUPPLIES	2,670	2,456	4,500	4,500
01-15-5200	UNIFORM EXPENSE	726	738	1,200	1,200
		<b>7,883</b>	<b>7,997</b>	<b>13,030</b>	<b>11,950</b>
<b>CONTRACTUAL SERVICES</b>					
01-15-5050	ELECTRICITY	4,453	4,797	4,555	4,387
01-15-5060	GAS ( HEATING)	2,088	1,610	1,870	1,724
01-15-5070	TELEPHONE	4,499	4,033	4,260	4,260
01-15-5110	PRINTING & ADVERTISING	177	807	955	800
01-15-5130	VEHICLE REPAIRS & MAINTENANCE	3,259	6,819	3,650	3,650
01-15-5140	EQUIPMENT RENTAL & MAINTENANCE	4,445	2,458	5,957	4,500
01-15-5150	OPERATING EXPENSE	474	347	450	400
01-15-5180	POSTAGE	253	249	440	440
01-15-5210	SCHOOLS & SEMINARS		500	900	900
01-15-5250	CANINE EXPENSE	2,175	5,174	5,040	5,040
01-15-5260	VETERINARIAN FEES	14,153	7,937	18,250	16,000
01-15-5290	BUILDING REPAIR & MAINTENANCE	3,798	4,094	2,418	2,418
01-15-5340	BUILDING/VEHICLE INSURANCE	1,369	1,874	1,311	1,900
		<b>41,143</b>	<b>40,699</b>	<b>50,056</b>	<b>46,419</b>
<b>CAPTIAL OUTLAY</b>					
01-15-5500	EQUIPMENT PURCHASES	547	0	0	0
		<b>547</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Totals for dept 15-Animal Control</b>		<b>287,636</b>	<b>280,536</b>	<b>315,102</b>	<b>303,663</b>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 ACTUAL EXPENDITURE	2016 ACTUAL EXPENDITURE	2017 ORIGINAL BUDGET	2018 PROPOSED BUDGET
<b>Dept 17-Director of Public Works</b>					
<b>PERSONAL SERVICES</b>					
01-17-5010	SALARIES	72,729	70,384	70,115	78,000
01-17-5011	OVERTIME	126	0	100	100
01-17-5020	PART - TIME HELP	18,226	15,616	13,520	17,290
01-17-5900	FICA MATCH	6,857	6,469	6,268	7,160
01-17-5910	RETIREMENT EXPENSE	13,139	12,470	12,351	14,614
01-17-5920	GROUP INSURANCE	8,123	8,123	9,000	9,000
01-17-5930	UNEMPLOYMENT INSURANCE	331	(97)	200	39
01-17-5940	WORKERS COMP.INSURANCE	2,072	1,552	191	442
		<b>121,603</b>	<b>114,517</b>	<b>111,745</b>	<b>126,645</b>
<b>SUPPLIES AND MATERIALS</b>					
01-17-5090	SUPPLIES/OFFICE EXPENSE	514	533	100	100
01-17-5095	Office Equip & Small Tools		0	0	0
01-17-5120	VEHICLE GAS & OIL	1,857	1,422	2,000	2,000
		<b>2,371</b>	<b>1,955</b>	<b>2,100</b>	<b>2,100</b>
<b>CONTRACTUAL SERVICES</b>					
01-17-5070	TELEPHONE	677	683	700	684
01-17-5130	VEHICLE REPAIRS & MAINTENANCE	562	914	500	500
01-17-5210	SCHOOLS & SEMINARS	526	997	500	500
01-17-5340	BUILDING/VEHICLE INSURANCE	100	100	200	200
		<b>1,865</b>	<b>2,694</b>	<b>1,900</b>	<b>1,884</b>
<b>Totals for dept 17-Director of Public Works</b>		<b>125,839</b>	<b>119,166</b>	<b>115,745</b>	<b>130,629</b>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 ACTUAL EXPENDITURE	2016 ACTUAL EXPENDITURE	2017 ORIGINAL BUDGET	2018 PROPOSED BUDGET
<b>Dept 18-Library</b>					
<b>CONTRACTUAL SERVICES</b>					
01-18-5050	ELECTRICITY	29,557	28,820	30,002	28,725
01-18-5290	BUILDING REPAIR & MAINTENANCE	380	55,287	55,000	50,000
01-18-5340	BUILDING/VEHICLE INSURANCE	6,698	2,248	6,242	3,000
		<b>36,635</b>	<b>86,355</b>	<b>91,244</b>	<b>81,725</b>
<b>Totals for dept 18-Library</b>		<b>36,635</b>	<b>86,355</b>	<b>91,244</b>	<b>81,725</b>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 ACTUAL EXPENDITURE	2016 ACTUAL EXPENDITURE	2017 ORIGINAL BUDGET	2018 PROPOSED BUDGET
<b>Dept 21-Engineering</b>					
<b>PERSONAL SERVICES</b>					
01-21-5010	SALARIES	185,240	190,294	189,964	150,454
01-21-5011	OVERTIME		0		500
01-21-5900	FICA MATCH	13,701	14,125	14,191	11,344
01-21-5910	RETIREMENT EXPENSE	27,084	27,593	28,020	23,126
01-21-5920	GROUP INSURANCE	19,517	20,972	21,996	12,996
01-21-5930	UNEMPLOYMENT INSURANCE	663	(194)	400	78
01-21-5940	WORKERS COMP.INSURANCE	4,144	638	638	921
		<b>250,349</b>	<b>253,428</b>	<b>255,209</b>	<b>199,419</b>
<b>SUPPLIES AND MATERIALS</b>					
01-21-5090	SUPPLIES/OFFICE EXPENSE	2,262	1,240	2,500	2,000
01-21-5095	Office Equip & Small Tools		0	200	0
01-21-5120	VEHICLE GAS & OIL	2,353	1,883	2,500	2,500
01-21-5200	UNIFORM EXPENSE		109	150	150
		<b>4,615</b>	<b>3,232</b>	<b>5,350</b>	<b>4,650</b>
<b>CONTRACTUAL SERVICES</b>					
01-21-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	14,616	14,147	25,000	37,220
01-21-5070	TELEPHONE	1,814	1,830	1,836	1,845
01-21-5110	PRINTING & ADVERTISING	1,311	484	1,000	1,100
01-21-5130	VEHICLE REPAIRS & MAINTENANCE	688	1,116	1,000	1,200
01-21-5140	EQUIPMENT RENTAL & MAINTENANCE	2,333	1,805	2,400	2,000
01-21-5150	OPERATING EXPENSE	301	365	339	450
01-21-5210	SCHOOLS & SEMINARS	6,053	7,134	7,300	5,950
01-21-5629	REMONUMENTATION				1,200
		<b>27,116</b>	<b>26,881</b>	<b>38,875</b>	<b>50,965</b>
<b>CAPTIAL OUTLAY</b>					
01-21-5500	EQUIPMENT PURCHASE		2,175		
		<b>0</b>	<b>2,175</b>	<b>0</b>	<b>0</b>
<b>Totals for dept 21-Engineering</b>		<b>282,080</b>	<b>285,716</b>	<b>299,434</b>	<b>255,034</b>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 ACTUAL EXPENDITURE	2016 ACTUAL EXPENDITURE	2017 ORIGINAL BUDGET	2018 PROPOSED BUDGET
<b>Dept 22-Code Enforcement</b>					
<b>PERSONAL SERVICES</b>					
01-22-5010	SALARIES	111,069	133,065	132,755	101,680
01-22-5011	OVERTIME	229	82		7,500
01-22-5900	FICA MATCH	8,025	9,607	9,676	7,939
01-22-5910	RETIREMENT EXPENSE	16,258	19,307	19,581	16,726
01-22-5920	GROUP INSURANCE	22,346	26,871	30,996	27,000
01-22-5930	UNEMPLOYMENT INSURANCE	497	(142)	300	78
01-22-5940	WORKERS COMP.INSURANCE	3,108	382	382	1,700
		<b>161,532</b>	<b>189,172</b>	<b>193,690</b>	<b>162,623</b>
<b>SUPPLIES AND MATERIALS</b>					
01-22-5090	SUPPLIES/OFFICE EXPENSE	1,857	2,354	1,800	1,950
01-22-5095	Office Equip & Small Tools	323	0	250	3,000
01-22-5120	VEHICLE GAS & OIL	3,157	3,612	4,000	4,000
01-22-5200	UNIFORM EXPENSE	1,565	144	600	600
		<b>6,902</b>	<b>6,110</b>	<b>6,650</b>	<b>9,550</b>
<b>CONTRACTUAL SERVICES</b>					
01-22-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	957	1,447	2,000	1,000
01-22-5070	TELEPHONE	1,694	2,153	1,500	2,175
01-22-5110	PRINTING & ADVERTISING	724	1,722	950	750
01-22-5130	VEHICLE REPAIRS & MAINTENANCE	2,018	2,390	1,650	2,000
01-21-5150	OPERATING EXPENSE				30
01-22-5180	POSTAGE	2,960	4,385	3,500	2,000
01-22-5210	SCHOOLS & SEMINARS	50	75	75	750
01-22-5291	LOT MAINTENANCE	30	89	250	100
01-22-5340	BUILDING/VEHICLE INSURANCE	300	300	300	300
01-22-5380	LEGAL FEES	35	0	200	200
01-22-5637	ASBESTOS ABATEMENT	0	0	9,750	0
		<b>8,768</b>	<b>12,561</b>	<b>20,175</b>	<b>9,305</b>
<b>CAPTIAL OUTLAY</b>					
01-22-5500	EQUIPMENT PURCHASE			3,000	0
01-22-5542	STRUCTURAL CONDEMNATION	175	9,820	20,000	10,000
		<b>175</b>	<b>9,820</b>	<b>23,000</b>	<b>10,000</b>
<b>Totals for dept 22-Code Enforcement</b>		<b>177,377</b>	<b>217,663</b>	<b>243,515</b>	<b>191,478</b>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 ACTUAL EXPENDITURE	2016 ACTUAL EXPENDITURE	2017 ORIGINAL BUDGET	2018 PROPOSED BUDGET
<b>Dept 23-General and Administrative</b>					
<b>PERSONAL SERVICES</b>					
01-23-5020	PART-TIME HELP	8,850	4,850	0	0
01-23-5900	FICA MATCH	677	371	0	0
		<b>9,527</b>	<b>5,221</b>	<b>0</b>	<b>0</b>
<b>CONTRACTUAL SERVICES</b>					
01-23-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	19,238	20,738	19,250	20,738
01-23-5281	C.A.P.D.D. DUES	2,472	2,472	2,472	2,472
01-23-5282	METROPLAN DUES	26,095	26,095	26,095	26,095
01-23-5283	DEFENSE FUND DEDUCTIBLE	0	0	6,000	6,000
01-23-5284	MUNICIPAL LEAGUE DUES	64,426	64,426	64,427	85,699
01-23-5285	Jacksonville Health Dept Support	2,921	2,921	2,921	2,921
01-23-5310	ELECTION EXPENSE	0	11,523	0	9,000
01-23-5340	BUILDING/VEHICLE INSURANCE	8,608	8,917	8,022	8,917
01-23-5345	VEHICLE/PROPERTY LOSS PAYMENTS	0	0	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		16,320	0	0
01-23-5485	CHAMBER OF COMMERCE		0		
01-23-5487	ECONOMIC DEVELOPMENT	16,145	6,375	10,000	5,000
01-23-5836	SR.CITIZENS UTILITIES	29,587	28,053	29,856	28,670
01-23-5840	OPERATING TRANSFERS	425,000	434,989	279,266	150,000
01-23-5845	RENTAL PROPERTY EXPENSE	17,973	18,626	18,038	18,250
		<b>662,465</b>	<b>691,455</b>	<b>541,347</b>	<b>438,762</b>
<b>Totals for dept 23-General and Administrative</b>		<b>671,992</b>	<b>696,676</b>	<b>541,347</b>	<b>438,762</b>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 ACTUAL EXPENDITURE	2016 ACTUAL EXPENDITURE	2017 ORIGINAL BUDGET	2018 PROPOSED BUDGET
<b>Dept 26-Director of Administration</b>					
<b>PERSONAL SERVICES</b>					
01-26-5010	SALARIES	77,349	78,842	78,540	0
01-26-5900	FICA MATCH	5,779	5,893	5,871	0
01-26-5910	RETIREMENT EXPENSE	11,310	11,432	11,585	0
01-26-5920	GROUP INSURANCE EXPENSE	8,123	8,123	9,000	0
01-26-5930	UNEMPLOYMENT INSURANCE	386	(97)	200	0
01-26-5940	WORKERS COMP.INSURANCE	2,072	95	95	0
		<b>105,019</b>	<b>104,288</b>	<b>105,291</b>	<b>0</b>
<b>SUPPLIES AND MATERIALS</b>					
01-26-5090	SUPPLIES/OFFICE EXPENSE	0	0	0	100
		<b>0</b>	<b>0</b>	<b>0</b>	<b>100</b>
<b>CONTRACTUAL SERVICES</b>					
01-26-5030	CONTRACT SVC./ALLOW/VOLUNTEERS				39000
01-26-5070	TELEPHONE	840	840	850	684
01-26-5210	SCHOOLS & SEMINARS	3,249	3,286	3,066	500
		<b>4,089</b>	<b>4,126</b>	<b>3,916</b>	<b>40,184</b>
<b>Totals for dept 26-Director of Administration</b>		<b>109,108</b>	<b>108,414</b>	<b>109,207</b>	<b>40,284</b>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 ACTUAL EXPENDITURE	2016 ACTUAL EXPENDITURE	2017 ORIGINAL BUDGET	2018 PROPOSED BUDGET
<b>Dept 29-City Mechanic</b>					
<b>PERSONAL SERVICES</b>					
01-29-5010	SALARIES	98,512	85,676	85,348	87,055
01-29-5011	OVERTIME	589	0	600	600
01-29-5900	FICA MATCH	7,329	6,341	6,437	6,568
01-29-5910	RETIREMENT EXPENSE	11,967	12,423	12,677	13,429
01-29-5920	GROUP INSURANCE EXPENSE	14,075	12,735	9,000	9,000
01-29-5930	UNEMPLOYMENT INSURANCE	331	(97)	200	52
01-29-5940	WORKERS COMP.INSURANCE	2,072	1,389	1,306	1,337
		<b>134,875</b>	<b>118,467</b>	<b>115,568</b>	<b>118,041</b>
<b>SUPPLIES AND MATERIALS</b>					
01-29-5090	SUPPLIES/OFFICE EXPENSE	1,315	1,950	1,199	1,186
01-29-5095	Office Equip & Small Tools	0	0	550	500
01-29-5120	VEHICLE GAS & OIL	866	698	1,200	900
01-29-5200	UNIFORM EXPENSE	2,275	820	1,900	2,105
		<b>4,456</b>	<b>3,468</b>	<b>4,849</b>	<b>4,691</b>
<b>CONTRACTUAL SERVICES</b>					
01-29-5050	ELECTRICITY	1,703	1,685	1,665	1,702
01-29-5060	GAS ( HEATING)	2,443	2,337	2,331	2,676
01-29-5070	TELEPHONE	2,122	2,142	2,175	2,175
01-29-5130	VEHICLE REPAIRS & MAINTENANCE	6,997	1,178	1,000	5,800
01-29-5140	EQUIPMENT RENTAL & MAINTENANCE	5,738	6,576	2,150	3,000
01-29-5210	SCHOOLS & SEMINARS		0	300	0
01-29-5290	BUILDING REPAIR & MAINTENANCE	1,190	1,358	1,000	0
		<b>20,193</b>	<b>15,276</b>	<b>10,621</b>	<b>15,353</b>
<b>CAPTIAL OUTLAY</b>					
01-29-5500	EQUIPMENT PURCHASES			10,000	0
		<b>0</b>	<b>0</b>	<b>10,000</b>	<b>0</b>
<b>Totals for dept 29-City Mechanic</b>		<b>159,524</b>	<b>137,211</b>	<b>141,038</b>	<b>138,085</b>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 ACTUAL EXPENDITURE	2016 ACTUAL EXPENDITURE	2017 ORIGINAL BUDGET	2018 PROPOSED BUDGET
<b>Dept 30-Director of Information Technology</b>					
<b>PERSONAL SERVICES</b>					
01-30-5010	SALARIES	95,053	96,883	96,512	98,320
01-30-5011	OVERTIME		0	100	100
01-30-5900	FICA MATCH	7,109	7,248	7,391	7,529
01-30-5910	RETIREMENT EXPENSE - APERS	13,898	14,048	14,250	15,078
01-30-5920	GROUP INSURANCE EXPENSE	8,123	8,123	9,000	9,000
01-30-5930	UNEMPLOYMENT INSURANCE	331	(97)	200	52
01-30-5940	WORKERS COMP.INSURANCE	2,072	191	191	127
		<b>126,586</b>	<b>126,396</b>	<b>127,644</b>	<b>130,206</b>
<b>SUPPLIES AND MATERIALS</b>					
01-30-5090	SUPPLIES/OFFICE EXPENSE	263	827	703	1,813
01-30-5095	Office Equip & Small Tools	416	0	398	399
01-30-5120	VEHICLE GAS & OIL	237	209	360	320
		<b>916</b>	<b>1,036</b>	<b>1,461</b>	<b>2,532</b>
<b>CONTRACTUAL SERVICES</b>					
01-30-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	16,231	139,233	85,701	116,081
01-30-5070	TELEPHONE	2,382	2,300	2,718	2,723
01-30-5130	VEHICLE REPAIRS & MAINTENANCE	100	158	900	500
01-30-5140	EQUIPMENT RENTAL & MAINTENANCE	55,064	33,848	19,860	42,886
01-30-5210	SCHOOLS & SEMINARS	0	0	0	2,680
		<b>73,777</b>	<b>175,539</b>	<b>109,179</b>	<b>164,870</b>
<b>CAPTIAL OUTLAY</b>					
01-30-5500	EQUIPMENT PURCHASES		2,879	14,494	79,371
		<b>0</b>	<b>2,879</b>	<b>14,494</b>	<b>79,371</b>
<b>Totals for dept 30-Director of Information Technology</b>		<b>201,279</b>	<b>305,850</b>	<b>252,778</b>	<b>376,979</b>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 ACTUAL EXPENDITURE	2016 ACTUAL EXPENDITURE	2017 ORIGINAL BUDGET	2018 PROPOSED BUDGET
<b>Dept 40-Parks and Recreation-Admin</b>					
<b>PERSONAL SERVICES</b>					
01-40-5010	SALARIES	230,719	241,521	234,131	238,177
01-40-5011	OVERTIME	1,913	6,596	5,000	5,000
01-40-5020	PART-TIME HELP	33,659	27,177	31,620	31,620
01-40-5900	FICA MATCH	19,254	19,872	20,519	20,268
01-40-5910	RETIREMENT EXPENSE - APERS	36,540	37,328	39,936	42,099
01-40-5920	GROUP INSURANCE EXPENSE	43,874	45,472	48,996	48,996
01-40-5930	UNEMPLOYMENT INSURANCE	1,436	(418)	800	220
01-40-5940	WORKERS COMP.INSURANCE	8,807	2,251	2,251	360
		<b>376,202</b>	<b>379,799</b>	<b>383,253</b>	<b>386,740</b>
<b>SUPPLIES AND MATERIALS</b>					
01-40-5090	SUPPLIES/OFFICE EXPENSE	42,076	48,660	17,137	48,000
01-40-5095	Office Equip & Small Tools	1,012	668		
01-40-5190	JANITOR SUPPLIES	0	1,132		
		<b>43,088</b>	<b>50,460</b>	<b>17,137</b>	<b>48,000</b>
<b>CONTRACTUAL SERVICES</b>					
01-40-5110	PRINTING & ADVERTISING	30,850	31,368	35,527	51,000
01-40-5140	EQUIPMENT RENTAL & MAINTENANCE	14,019	11,512	12,664	7,493
01-40-5150	OPERATING EXPENSE	8,342	8,417	8,954	6,758
01-40-5210	SCHOOLS & SEMINARS	4,973	7,259	6,220	6,220
01-40-5290	BUILDING REPAIR & MAINTENANCE	948	695	0	0
		<b>59,132</b>	<b>59,251</b>	<b>63,365</b>	<b>71,471</b>
<b>CAPTIAL OUTLAY</b>					
01-40-5500	EQUIPMENT PURCHASE	0	7,564	9,000	0
		<b>0</b>	<b>7,564</b>	<b>9,000</b>	<b>0</b>
<b>Totals for dept 40-Parks and Recreation-Admin</b>		<b>478,422</b>	<b>497,074</b>	<b>472,755</b>	<b>506,211</b>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 ACTUAL EXPENDITURE	2016 ACTUAL EXPENDITURE	2017 ORIGINAL BUDGET	2018 PROPOSED BUDGET
<b>Dept 41-Parks and Recreation-com Ctr</b>					
<b>SUPPLIES AND MATERIALS</b>					
01-41-5090	SUPPLIES/OFFICE EXPENSE	2,825	2,283	2,150	2,150
01-41-5095	Office Equip & Small Tools	0	834	400	0
01-41-5190	JANITOR SUPPLIES	24,263	25,147	22,520	20,000
01-41-5200	UNIFORM EXPENSE		0		
		<b>27,088</b>	<b>28,264</b>	<b>25,070</b>	<b>22,150</b>
<b>CONTRACTUAL SERVICES</b>					
01-41-5050	ELECTRICITY	94,194	93,449	96,918	93,595
01-41-5060	GAS ( HEATING)	23,374	16,341	22,030	17,735
01-41-5070	TELEPHONE	11,251	11,643	11,728	9,700
01-41-5140	EQUIPMENT RENTAL & MAINTENANCE	2,519	2,778	4,790	4,790
01-41-5290	BUILDING REPAIR & MAINTENANCE	84,002	77,468	70,433	62,000
01-41-5340	BUILDING/VEHICLE INSURANCE	12,788	9,864	11,918	10,000
		<b>228,128</b>	<b>211,543</b>	<b>217,817</b>	<b>197,820</b>
<b>CAPTIAL OUTLAY</b>					
01-41-5500	EQUIPMENT PURCHASE		2,961		
		<b>0</b>	<b>2,961</b>	<b>0</b>	<b>0</b>
<b>Totals for dept 41-Parks and Recreation-com Ctr</b>		<b>255,216</b>	<b>242,768</b>	<b>242,887</b>	<b>219,970</b>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 ACTUAL EXPENDITURE	2016 ACTUAL EXPENDITURE	2017 ORIGINAL BUDGET	2018 PROPOSED BUDGET
<b>Dept 44-Parks and Recreation-Recreation</b>					
<b>PERSONAL SERVICES</b>					
01-44-5010	SALARIES	65,389	92,054	65,886	67,075
01-44-5011	OVERTIME	2,233	4,156	3,000	3,000
01-44-5020	PART-TIME HELP	14,971	8,304	12,240	12,240
01-44-5900	FICA MATCH	6,042	7,719	5,931	6,021
01-44-5910	RETIREMENT EXPENSE - APERS	10,483	13,772	11,465	12,090
01-44-5920	GROUP INSURANCE EXPENSE	16,086	16,086	18,000	18,000
01-44-5930	UNEMPLOYMENT INSURANCE	497	(122)	230	78
01-44-5940	WORKERS COMP.INSURANCE	2,590	819	819	137
		<b>118,291</b>	<b>142,788</b>	<b>117,571</b>	<b>118,641</b>
<b>SUPPLIES AND MATERIALS</b>					
01-44-5090	SUPPLIES/OFFICE EXPENSE	6,517	12,602	11,065	10,465
01-44-5095	Office Equip & Small Tools	437	1,796	250	0
		<b>6,954</b>	<b>14,398</b>	<b>11,315</b>	<b>10,465</b>
<b>CONTRACTUAL SERVICES</b>					
01-44-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	3,875	5,496	4,200	4,200
01-44-5050	ELECTRICITY	8,237	9,094	8,867	8,500
01-44-5060	GAS ( HEATING)	2,244	1,564	2,225	1,875
01-44-5070	TELEPHONE	6,566	6,880	7,053	6,984
01-44-5140	EQUIPMENT RENTAL & MAINTENANCE	1,499	1,841	1,600	590
01-44-5210	SCHOOLS & SEMINARS	0	0	0	0
01-44-5290	BUILDING REPAIR & MAINTENANCE	13,945	19,820	11,400	11,630
01-44-5340	BUILDING/VEHICLE INSURANCE	1,817	3,046	1,693	3,100
		<b>38,183</b>	<b>47,741</b>	<b>37,038</b>	<b>36,879</b>
<b>CAPTIAL OUTLAY</b>					
01-44-5500	EQUIPMENT PURCHASE		2,848		
		<b>0</b>	<b>2,848</b>	<b>0</b>	<b>0</b>
<b>Totals for dept 44-Parks and Recreation-Recreation</b>		<b>163,428</b>	<b>207,775</b>	<b>165,924</b>	<b>165,985</b>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 ACTUAL EXPENDITURE	2016 ACTUAL EXPENDITURE	2017 ORIGINAL BUDGET	2018 PROPOSED BUDGET
<b>Dept 45-Parks and Recreation-athletics</b>					
<b>PERSONAL SERVICES</b>					
01-45-5010	SALARIES	84,233	60,131	78,843	54,515
01-45-5011	OVERTIME	2,167	12,317	4,500	4,500
01-45-5020	PART-TIME HELP	19,984	73,674	76,500	76,500
01-45-5900	FICA MATCH	7,713	10,914	11,959	10,125
01-45-5910	RETIREMENT EXPENSE - APERS	15,393	16,353	16,054	12,948
01-45-5920	GROUP INSURANCE EXPENSE	17,581	9,514	16,992	12,996
01-45-5930	UNEMPLOYMENT INSURANCE	994	(285)	550	130
01-45-5940	WORKERS COMP.INSURANCE	6,217	1,842	1,842	2,987
		<b>154,282</b>	<b>184,460</b>	<b>207,240</b>	<b>174,701</b>
<b>SUPPLIES AND MATERIALS</b>					
01-45-5090	SUPPLIES/OFFICE EXPENSE	11,501	83,823	82,770	21,344
01-45-5095	Office Equip & Small Tools	740	2,195		
01-45-5200	UNIFORM EXPENSE	1,662	1,051	2,000	2,500
		<b>13,903</b>	<b>87,069</b>	<b>84,770</b>	<b>23,844</b>
<b>CONTRACTUAL SERVICES</b>					
01-45-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	63,304	76,067	64,050	100,000
01-45-5050	ELECTRICITY	58,646	68,542	62,616	66,258
01-45-5070	TELEPHONE	2,796	2,872	2,885	2,860
01-45-5140	EQUIPMENT RENTAL & MAINTENANCE	1,558	6,154	2,400	4,500
01-45-5210	SCHOOLS & SEMINARS	55		0	0
		<b>126,359</b>	<b>153,635</b>	<b>131,951</b>	<b>173,618</b>
<b>CAPTIAL OUTLAY</b>					
01-45-5500	EQUIPMENT PURCHASE	1,531	12,337		
		<b>1,531</b>	<b>12,337</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING USES</b>					
01-45-5147	COST OF GOODS SOLD	0	0	0	60,000
		<b>0</b>	<b>0</b>	<b>0</b>	<b>60,000</b>
<b>Totals for dept 45-Parks and Recreation-athletics</b>		<b>296,075</b>	<b>437,501</b>	<b>423,961</b>	<b>432,163</b>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 ACTUAL EXPENDITURE	2016 ACTUAL EXPENDITURE	2017 ORIGINAL BUDGET	2018 PROPOSED BUDGET
<b>Dept 46-Parks and Recreation-aquatic</b>					
<b>PERSONAL SERVICES</b>					
01-46-5010	SALARIES	46,396	47,291	47,110	47,610
01-46-5011	OVERTIME	1,530	884	1,000	1,000
01-46-5020	PART - TIME HELP	197,395	193,688	204,037	204,037
01-46-5900	FICA MATCH	18,562	18,298	19,152	19,190
01-46-5910	RETIREMENT EXPENSE - APERS	12,293	10,195	20,637	12,000
01-46-5920	GROUP INSURANCE EXPENSE	8,043	8,043	9,000	9,000
01-46-5930	UNEMPLOYMENT INSURANCE	1,821	(442)	900	246
01-46-5940	WORKERS COMP.INSURANCE	9,325	5,935	5,936	4,936
		<b>295,365</b>	<b>283,892</b>	<b>307,772</b>	<b>298,019</b>
<b>SUPPLIES AND MATERIALS</b>					
01-46-5090	SUPPLIES/OFFICE EXPENSE	72,508	72,940	73,160	58,325
01-46-5095	Office Equip & Small Tools	0	153	0	1,200
01-46-5200	UNIFORM EXPENSE	919	1,004	1,028	1,024
		<b>73,427</b>	<b>74,097</b>	<b>74,188</b>	<b>60,549</b>
<b>CONTRACTUAL SERVICES</b>					
01-46-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	37,914	38,952	42,576	42,576
01-46-5050	ELECTRICITY	20,169	18,928	20,277	19,528
01-46-5060	GAS ( HEATING)	490	299	429	492
01-46-5070	TELEPHONE	3,991	4,094	4,146	4,114
01-46-5140	EQUIPMENT RENTAL & MAINTENANCE	15,149	32,342	15,623	10,700
01-46-5210	SCHOOLS & SEMINARS		0	0	0
01-46-5290	BUILDING REPAIR & MAINTENANCE	4,283	4,088	4,032	5,600
01-46-5340	BUILDING/VEHICLE INSURANCE	5,116	0	4,768	4,768
		<b>87,112</b>	<b>98,703</b>	<b>91,851</b>	<b>87,778</b>
<b>CAPTIAL OUTLAY</b>					
01-46-5500	EQUIPMENT PURCHASE		5,662	9,000	0
		<b>0</b>	<b>5,662</b>	<b>9,000</b>	<b>0</b>
<b>OTHER FINANCING USES</b>					
01-45-5147	COST OF GOODS SOLD	0	0	0	4,500
		<b>0</b>	<b>0</b>	<b>0</b>	<b>4,500</b>
<b>Totals for dept 46-Parks and Recreation-aquatic</b>		<b>455,904</b>	<b>462,354</b>	<b>482,811</b>	<b>450,846</b>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 ACTUAL EXPENDITURE	2016 ACTUAL EXPENDITURE	2017 ORIGINAL BUDGET	2018 PROPOSED BUDGET
<b>Dept 47-PARKS &amp; RECREATION-SHOOTING RANGE</b>					
<b>PERSONAL SERVICES</b>					
01-47-5010	SALARIES	53,848	71,551	0	0
01-47-5011	OVERTIME	13,878	7,760	0	0
01-47-5020	PART-TIME HELP	98,073	111,607	0	0
01-47-5900	FICA MATCH	12,638	14,396	0	0
01-47-5910	RETIREMENT EXPENSE	22,544	25,216	0	0
01-47-5920	GROUP INSURANCE	670	12,165	0	0
01-47-5930	UNEMPLOYMENT INSURANCE	829	(348)	0	0
01-47-5940	WORKERS COMP.INSURANCE	7,253	8,959	0	0
		<b>209,733</b>	<b>251,306</b>	<b>0</b>	<b>0</b>
<b>SUPPLIES AND MATERIALS</b>					
01-47-5090	SUPPLIES/OFFICE EXPENSE	23,260	18,610	0	0
01-47-5095	Office Equip & Small Tools	8,025	911	0	0
01-47-5120	VEHICLE GAS & OIL			0	0
		<b>31,285</b>	<b>19,521</b>	<b>0</b>	<b>0</b>
<b>CONTRACTUAL SERVICES</b>					
01-47-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	982	562	0	0
01-47-5050	ELECTRICITY	17,104	18,359	0	0
01-47-5070	TELEPHONE	5,736	5,995	0	0
01-47-5130	VEHICLE REPAIRS & MAINTENANCE	326	1,921	0	0
01-47-5140	EQUIPMENT RENTAL & MAINTENANCE	25,982	12,548	0	0
01-47-5290	BUILDING REPAIR & MAINTENANCE	24,302	8,155	0	0
01-47-5340	BUILDING/VEHICLE INSURANCE	5,619	4,790	0	0
01-47-5842	TREES,PLANTS,FLOWERS ETC.	26,992	1,192	0	0
		<b>107,043</b>	<b>53,522</b>	<b>0</b>	<b>0</b>
<b>CAPTIAL OUTLAY</b>					
01-47-5500	EQUIPMENT PURCHASE	19,042	6,477	0	0
01-47-5540	CONSTRUCTION	27,836	90,598	0	0
		<b>46,878</b>	<b>97,075</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING USES</b>					
01-47-5147	COST OF GOODS SOLD	213,927	230,098	0	0
		<b>213,927</b>	<b>230,098</b>	<b>0</b>	<b>0</b>
<b>Totals for dept 47-PARKS &amp; RECREATION-SHOOTING RANGE</b>		<b>608,866</b>	<b>651,522</b>	<b>0</b>	<b>0</b>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 ACTUAL EXPENDITURE	2016 ACTUAL EXPENDITURE	2017 ORIGINAL BUDGET	2018 PROPOSED BUDGET
<b>Dept 49-Parks and Recreation-maintenance</b>					
<b>PERSONAL SERVICES</b>					
01-49-5010	SALARIES	299,909	308,739	322,962	282,892
01-49-5011	OVERTIME	37,616	43,432	35,000	35,000
01-49-5020	PART-TIME HELP	95,565	63,220	90,100	75,000
01-49-5900	FICA MATCH	31,905	30,673	33,329	30,611
01-49-5910	RETIREMENT EXPENSE - APERS	59,672	57,598	61,074	57,296
01-49-5920	GROUP INSURANCE EXPENSE	57,622	43,810	54,972	32,976
01-49-5930	UNEMPLOYMENT INSURANCE	1,822	(547)	1,000	259
01-49-5940	WORKERS COMP.INSURANCE	11,397	3,275	3,275	8,412
		<b>595,508</b>	<b>550,200</b>	<b>601,712</b>	<b>522,446</b>
<b>SUPPLIES AND MATERIALS</b>					
01-49-5090	SUPPLIES/OFFICE EXPENSE	26,504	33,743	33,585	30,000
01-49-5095	Office Equip & Small Tools	7,569	7,408	5,500	5,000
01-49-5120	VEHICLE GAS & OIL	26,661	31,445	25,769	20,000
01-49-5135	TIRES & TIRE REPAIR	2,599	7,021	3,750	3,500
01-49-5190	JANITOR SUPPLIES	0	0		5,000
01-49-5200	UNIFORM EXPENSE	3,411	5,066		3,100
		<b>66,744</b>	<b>84,683</b>	<b>68,604</b>	<b>66,600</b>
<b>CONTRACTUAL SERVICES</b>					
01-49-5030	CONTRACT SVC./ALLOW/VOLUNTEERS		354		1,900
01-49-5050	ELECTRICITY	10,391	10,533	10,647	10,306
01-49-5060	GAS ( HEATING)	2,443	2,337	2,165	2,676
01-49-5070	TELEPHONE	7,912	10,007	10,830	10,776
01-49-5130	VEHICLE REPAIRS & MAINTENANCE	15,428	8,840	10,900	6,500
01-49-5140	EQUIPMENT RENTAL & MAINTENANCE	53,151	57,341	34,500	30,000
01-49-5210	SCHOOLS & SEMINARS	0	0	0	0
01-49-5290	BUILDING REPAIR & MAINTENANCE	32,620	77,855	32,200	29,860
01-49-5340	BUILDING/VEHICLE INSURANCE	6,286	9,587	6,298	9,700
01-49-5842	LANDSCAPE/TURF MAINTENANCE	82,116	75,547	66,600	38,000
		<b>210,347</b>	<b>252,401</b>	<b>174,140</b>	<b>139,718</b>
<b>CAPTIAL OUTLAY</b>					
01-49-5500	EQUIPMENT PURCHASE	6,676	17,682		27,000
01-49-5540	CONSTRUCTION			0	27,000
		<b>6,676</b>	<b>17,682</b>	<b>0</b>	<b>27,000</b>
<b>Totals for dept 49-Parks and Recreation-maintenance</b>		<b>879,275</b>	<b>904,966</b>	<b>844,456</b>	<b>755,764</b>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 ACTUAL EXPENDITURE	2016 ACTUAL EXPENDITURE	2017 ORIGINAL BUDGET	2018 PROPOSED BUDGET
<b>Dept 50-Scholarships</b>					
<b>CONTRACTUAL SERVICES</b>					
01-50-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	(1,000)	9,158	0	0
		<b>(1,000)</b>	<b>9,158</b>	<b>0</b>	<b>0</b>
<b>Totals for dept 50-Scholarships</b>		<b>(1,000)</b>	<b>9,158</b>	<b>0</b>	<b>0</b>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 ACTUAL EXPENDITURE	2016 ACTUAL EXPENDITURE	2017 ORIGINAL BUDGET	2018 PROPOSED BUDGET
<b>Dept 58-Ordinance 708</b>					
<b>SUPPLIES AND MATERIALS</b>					
01-58-5090	SUPPLIES/OFFICE EXPENSE	412	386	7,056	7,828
		<u>412</u>	<u>386</u>	<u>7,056</u>	<u>7,828</u>
<b>CONTRACTUAL SERVICES</b>					
01-58-5140	EQUIPMENT RENTAL & MAINTENANCE	50			
		<u>50</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Totals for dept 58-Ordinance 708</b>		<u>462</u>	<u>386</u>	<u>7,056</u>	<u>7,828</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 ACTUAL EXPENDITURE	2016 ACTUAL EXPENDITURE	2017 ORIGINAL BUDGET	2018 PROPOSED BUDGET
<b>Dept 90-Contingency</b>					
<b>CONTRACTUAL SERVICES</b>					
01-90-5980	CONTINGENCY			75,000	100,000
				75,000	100,000
<b>Totals for dept 90-Contingency</b>		<b>0</b>	<b>0</b>	<b>75,000</b>	<b>100,000</b>
<b>TOTAL APPROPRIATIONS</b>		<b>21,379,008</b>	<b>21,065,833</b>	<b>20,892,853</b>	<b>19,939,044</b>

# CITY OF JACKSONVILLE, ARKANSAS

## STREET FUND

### BUDGETARY REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

#### BUDGET 2018

---

#### Revenues:

Intergovernmental:	
State gasoline tax turnback	1,872,043
County road tax	410,000
Grant income	840,200
Operating transfers in	-
Total Intergovernmental	<u>3,122,243</u>
Investment income	2,500
Miscellaneous	<u>20,250</u>
<b>Total Revenues</b>	<b><u>3,144,993</u></b>

#### Expenditures:

Public works:	
Personal services	1,044,948
Supplies and materials	100,900
Contractual services	552,517
Capital outlay	<u>1,616,300</u>
<b>Total Expenditures</b>	<b><u>3,314,665</u></b>

Excess(deficiency) of revenues and other sources over expenditures and other uses	<u><u>(169,672)</u></u>
--	-------------------------

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**

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT DESCRIPTION</b>	<b>2015 ACTUAL REVENUE</b>	<b>2016 ACTUAL REVENUE</b>	<b>2017 ORIGINAL BUDGET</b>	<b>2018 PROPOSED BUDGET</b>
<b>INTERGOVERNMENTAL</b>					
02-00-4055	3-MIL ROAD TAX	403,866	405,867	410,000	410,000
02-00-4070	STATE GAS TURNBACK	1,869,432	1,884,249	1,870,000	1,872,043
02-00-4400	GRANT INCOME				840,200
		<b>2,273,298</b>	<b>2,290,116</b>	<b>2,280,000</b>	<b>3,122,243</b>
<b>INVESTMENT INCOME</b>					
02-00-4710	INTEREST INCOME	2,196	3,262	1,500	2,500
		<b>2,196</b>	<b>3,262</b>	<b>1,500</b>	<b>2,500</b>
<b>MISCELLANEOUS</b>					
02-00-4700	Net Appreciation(depreciation) in FMV	3,560	69,675		
02-00-4890	PLAT FEES	590	50	250	250
02-00-4900	MISCELLANEOUS INCOME	33,714	93,830	30,000	20,000
02-00-4930	WORKERS COMP.REIMBURSEMENTS	1,419	1,795		
		<b>39,283</b>	<b>165,350</b>	<b>30,250</b>	<b>20,250</b>
RESERVED FUND BALANCE					
02-00-4990	OPENING BALANCE				169,672
RESERVED FUND BALANCE					
OTHER FINANCING SOURCES					
02-00-4940	OPERATING TRANSFERS				
OTHER FINANCING SOURCES					
<b>TOTAL ESTIMATED REVENUES</b>		<b>2,314,777</b>	<b>2,458,728</b>	<b>2,311,750</b>	<b>3,314,665</b>

**BUDGET REPORT FOR CITY OF JACKSONVILLE**  
**Fund 02 - Street Appropriations**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 ACTUAL EXPENDITURE	2016 ACTUAL EXPENDITURE	2017 ORIGINAL BUDGET	2018 PROPOSED BUDGET
<b>PERSONAL SERVICES</b>					
5010	SALARIES	471,139	480,728	613,817	631,361
5011	OVERTIME	16,566	6,620	16,000	16,000
5020	PART-TIME HELP	64,381	62,121	82,310	82,310
5900	FICA MATCH	40,234	39,981	52,466	53,757
5910	RETIREMENT EXPENSE - APERS	78,403	74,633	105,039	111,786
5920	GROUP INSURANCE EXPENSE	83,586	85,818	125,964	125,964
5930	UNEMPLOYMENT INSURANCE	3,037	(901)	1,800	494
5940	WORKERS COMP.INSURANCE	19,686	32,000	32,000	23,276
		<b>777,032</b>	<b>781,000</b>	<b>1,029,396</b>	<b>1,044,948</b>
<b>SUPPLIES AND MATERIALS</b>					
5090	SUPPLIES/OFFICE EXPENSE	14,410	13,899	25,490	25,490
5095	Office Equip & Small Tools	323	1,281	4,673	2,000
5120	VEHICLE GAS & OIL	49,162	42,047	74,920	57,891
5135	TIRES & TIRE REPAIR	10,221	6,566	12,000	10,750
5200	UNIFORM EXPENSE	5,376	4,878	4,810	4,769
		<b>79,492</b>	<b>68,671</b>	<b>121,893</b>	<b>100,900</b>
<b>CONTRACTUAL SERVICES</b>					
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	4,139	11,330	7,302	97,312
5050	ELECTRICITY	5,691	6,244	6,047	6,006
5060	GAS ( HEATING)	2,937	1,889	2,322	2,376
5070	TELEPHONE	7,497	7,783	7,764	8,220
5110	PRINTING & ADVERTISING	220	0	1,000	1,000
5130	VEHICLE REPAIRS & MAINTENANCE	20,997	17,692	29,300	29,100
5140	EQUIPMENT RENTAL & MAINTENANCE	43,943	23,107	38,452	33,752
5150	OPERATING EXPENSE	7,810	5,345	7,500	5,400
5210	SCHOOLS & SEMINARS	150	0	1,500	1,455
5270	CITY ENGINEER EXPENSE/SALARY	40,277	40,277	40,277	0
5271	ACCOUNTING SERVICES SALARY/EXP.	6,000	6,000	6,000	6,000
5272	D.P.W. SALARY & EXPENSE	15,900	15,900	15,900	15,900
5290	BUILDING REPAIR & MAINTENANCE	220	99	0	0
5340	BUILDING/VEHICLE INSURANCE	8,966	13,199	25,600	13,200
5488	CENTRAL ARKANSAS TRANSIT	62,484	67,484	69,508	77,484
5530	STREET & TRAFFIC LIGHTS	175,665	161,503	179,808	179,808
5535	SIGNS & TRAFFIC MAINTENANCE	24,339	23,547	32,639	25,231
5628	BEAVER CONTROL	10,895	10,895	10,848	10,848
5636	MOSQUITO COMTROL	13,650	18,481	29,865	29,865
5842	LANDSCAPE/TURF MAINTENANCE	3,443	3,195	9,560	9,560
		<b>455,223</b>	<b>433,970</b>	<b>521,192</b>	<b>552,517</b>
<b>CAPTIAL OUTLAY</b>					
5500	EQUIPMENT PURCHASES	87,451	180,433	1,112	40,800
5540	CONSTRUCTION	0	605	211,157	0
5625	DRAINAGE PROJECTS	558,331	40,540	100,000	300,000
5630	ASPHALT/SEALING MAINTENANCE	242,909	232,476	225,000	537,500
5633	SIDEWALK, CURBS, & GUTTERS	16,982	14,911	102,000	738,000
		<b>905,673</b>	<b>468,965</b>	<b>639,269</b>	<b>1,616,300</b>
<b>TOTAL APPROPRIATIONS</b>		<b>2,217,420</b>	<b>1,752,606</b>	<b>2,311,750</b>	<b>3,314,665</b>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 ACTUAL EXPENDITURE	2016 ACTUAL EXPENDITURE	2017 ORIGINAL BUDGET	2018 PROPOSED BUDGET
<b>Dept 19-BEAUTIFICATION</b>					
<b>PERSONAL SERVICES</b>					
02-19-5010	Salaries	87,604	89,643	140,873	143,690
02-19-5011	Overtime	5,430	3,055	5,000	5,000
02-19-5020	PART-TIME HELP	14,111	23,928	47,250	47,250
02-19-5900	FICA	7,735	8,460	14,189	14,425
02-19-5910	RETIREMENT EXPENSE - APERS	16,670	14,949	28,486	30,018
02-19-5920	GROUP INSURANCE	19,665	19,665	34,992	29,988
02-19-5930	UNEMPLOYMENT INSURANCE	773	(237)	500	130
02-19-5940	WORKERS COMP.INSURANCE	5,181	7,000	7,000	0
		<b>157,169</b>	<b>166,463</b>	<b>278,290</b>	<b>270,501</b>
<b>SUPPLIES AND MATERIALS</b>					
02-19-5090	SUPPLIES/OFFICE EXPENSE	1,785	1,275	4,600	0
02-19-5095	Office Equip & Small Tools		1,281	1,375	0
02-19-5120	VEHICLE GAS & OIL	7,511	5,024	11,320	0
		<b>9,296</b>	<b>7,580</b>	<b>17,295</b>	<b>0</b>
<b>CONTRACTUAL SERVICES</b>					
02-19-5030	CONTRACT SVC./ALLOW/VOLUNTEERS		1913		
02-19-5130	VEHICLE REPAIRS & MAINTENANCE	1,059	2,211	2,600	0
02-19-5140	EQUIPMENT RENTAL & MAINTENANCE	3,605	2,983	6,500	0
02-19-5210	SCHOOLS & SEMINARS	150	0	200	0
02-19-5290	BUILDING REPAIR & MAINTENANCE	0	0	0	0
02-19-5340	BUILDING/VEHICLE INSURANCE	1,700	1,600	1,600	0
02-19-5842	LANDSCAPE/TURF MAINTENANCE	3,443	3,195	9,560	0
		<b>9,957</b>	<b>11,902</b>	<b>20,460</b>	<b>0</b>
<b>CAPTIAL OUTLAY</b>					
02-19-5500	EQUIPMENT PURCHASES	1,526	552	1,112	0
		<b>1,526</b>	<b>552</b>	<b>1,112</b>	<b>0</b>
<b>Totals for dept 19-BEAUTIFICATION</b>		<b>177,948</b>	<b>186,497</b>	<b>317,157</b>	<b>270,501</b>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 ACTUAL EXPENDITURE	2016 ACTUAL EXPENDITURE	2017 ORIGINAL BUDGET	2018 PROPOSED BUDGET
<b>Dept 31-STREET</b>					
<b>PERSONAL SERVICES</b>					
02-31-5010	SALARIES	383,535	391,085	472,944	487,671
02-31-5011	OVERTIME	11,136	3,565	11,000	11,000
02-31-5020	PART-TIME HELP	50,270	38,193	35,060	35,060
02-31-5900	FICA MATCH	32,499	31,521	38,277	39,332
02-31-5910	RETIREMENT EXPENSE - APERS	61,733	59,684	76,553	81,768
02-31-5920	GROUP INSURANCE EXPENSE	63,921	66,153	90,972	95,976
02-31-5930	UNEMPLOYMENT INSURANCE	2,264	(664)	1,300	364
02-31-5940	WORKERS COMP.INSURANCE	14,505	25,000	25,000	23,276
		<b>619,863</b>	<b>614,537</b>	<b>751,106</b>	<b>774,447</b>
<b>SUPPLIES AND MATERIALS</b>					
02-31-5090	SUPPLIES/OFFICE EXPENSE	12,625	12,624	20,890	25,490
02-31-5095	Office Equip & Small Tools	323	0	3,298	2,000
02-31-5120	VEHICLE GAS & OIL	41,651	37,023	63,600	57,891
02-31-5135	TIRES & TIRE REPAIR	10,221	6,566	12,000	10,750
02-31-5200	UNIFORM EXPENSE	5,376	4,878	4,810	4,769
		<b>70,196</b>	<b>61,091</b>	<b>104,598</b>	<b>100,900</b>
<b>CONTRACTUAL SERVICES</b>					
02-31-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	4,139	9,417	7,302	97,312
02-31-5050	ELECTRICITY	5,691	6,244	6,047	6,006
02-31-5060	GAS ( HEATING)	2,937	1,889	2,322	2,376
02-31-5070	TELEPHONE	7,497	7,783	7,764	8,220
02-31-5110	PRINTING & ADVERTISING	220	0	1,000	1,000
02-31-5130	VEHICLE REPAIRS & MAINTENANCE	19,938	15,481	26,700	29,100
02-31-5140	EQUIPMENT RENTAL & MAINTENANCE	40,338	20,124	31,952	33,752
02-31-5150	OPERATING EXPENSE	7,810	5,345	7,500	5,400
02-31-5210	SCHOOLS & SEMINARS	0	0	1,300	1,455
02-31-5270	CITY ENGINEER EXPENSE/SALARY	40,277	40,277	40,277	0
02-31-5271	ACCOUNTING SERVICES SALARY/EXP.	6,000	6,000	6,000	6,000
02-31-5272	D.P.W. SALARY & EXPENSE	15,900	15,900	15,900	15,900
02-31-5290	BUILDING REPAIR & MAINTENANCE	220	99	0	0
02-31-5340	BUILDING/VEHICLE INSURANCE	7,266	11,599	24,000	13,200
02-31-5488	CENTRAL ARKANSAS TRANSIT	62,484	67,484	69,508	77,484
02-31-5530	STREET & TRAFFIC LIGHTS	175,665	161,503	179,808	179,808
02-31-5535	SIGNS & TRAFFIC MAINTENANCE	24,339	23,547	32,639	25,231
02-31-5628	BEAVER CONTROL	10,895	10,895	10,848	10,848
02-31-5636	MOSQUITO CONTROL	13,650	18,481	29,865	29,865
02-19-5842	LANDSCAPE/TURF MAINTENANCE	0	0	0	9,560
		<b>445,266</b>	<b>422,068</b>	<b>500,732</b>	<b>552,517</b>
<b>CAPTIAL OUTLAY</b>					
02-31-5500	EQUIPMENT PURCHASES	85,925	179,881	0	40,800
02-31-5540	CONSTRUCTION	0	605	211,157	0
02-31-5625	DRAINAGE PROJECTS	558,331	40,540	100,000	300,000
02-31-5630	ASPHALT/SEALING MAINTENANCE	242,909	232,476	225,000	537,500
02-31-5633	SIDEWALK, CURBS, & GUTTERS	16,982	14,911	102,000	738,000
		<b>904,147</b>	<b>468,413</b>	<b>638,157</b>	<b>1,616,300</b>
<b>Totals for dept 31-STREET</b>		<b>2,039,472</b>	<b>1,566,109</b>	<b>1,994,593</b>	<b>3,044,164</b>
<b>TOTAL APPROPRIATIONS</b>		<b>2,217,420</b>	<b>1,752,606</b>	<b>2,311,750</b>	<b>3,314,665</b>



# CITY OF JACKSONVILLE, ARKANSAS

## SANITATION SERVICES FUND

### BUDGETARY CHANGES IN REVENUES, EXPENSES, AND RETAINED EARNINGS

#### BUDGET 2018

---

#### Revenues:

Charges for services	1,804,500
Other operating income	35,060
Nonoperating income	-
<b>Total Income</b>	<b>1,839,560</b>

#### Operating expenses:

Salaries, wages and employee benefits	812,175
Supplies and materials	193,693
Services and other expenses	66,151
Utilities	13,403
Repairs and maintenance	146,946
Depreciation	239,170
Landfill fees	187,550
Other	13,000
<b>Total Operating expenses</b>	<b>1,672,088</b>

<b>Net gain (loss)</b>	<b>167,472</b>
------------------------	----------------

**BUDGET REPORT FOR CITY OF JACKSONVILLE**  
**Fund 04 - Sanitation Revenues**

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT DESCRIPTION</b>	<b>2015 ACTUAL REVENUE</b>	<b>2016 ACTUAL REVENUE</b>	<b>2017 ORIGINAL BUDGET</b>	<b>2018 PROPOSED BUDGET</b>
<b>LICENSES AND PERMITS</b>					
04-00-4381	FRANCHISE DUMPSTER FEES	34,189	32,555	34,000	30,360
		<b>34,189</b>	<b>32,555</b>	<b>34,000</b>	<b>30,360</b>
<b>INTERGOVERNMENTAL</b>					
04-00-4400	GRANT INCOME				
<b>CHARGES FOR SERVICES</b>					
04-00-4380	SANITATION FEES	1,690,247	1,675,289	1,705,000	1,680,000
04-00-4383	CUSTOMER TRASH PICKUP	11,216	12,963	9,000	9,000
04-00-4385	RECYCLING INCOME	76,819	49,608	65,000	65,000
04-00-4386	BAD DEBTS RECOVERED	1,581	743	1,000	500
04-00-4387	PENALTIES ASSESSED	50,237	50,590	50,000	50,000
		<b>1,830,100</b>	<b>1,789,193</b>	<b>1,830,000</b>	<b>1,804,500</b>
<b>INVESTMENT INCOME</b>					
04-00-4710	INTEREST INCOME	987	1,526	1,000	1,500
		<b>987</b>	<b>1,526</b>	<b>1,000</b>	<b>1,500</b>
<b>MISCELLANEOUS</b>					
04-00-4700	Net Appreciation(depreciation) in FMV	74,831	45,250	0	0
04-00-4900	MISCELLANEOUS INCOME	17,062	3,794	3,200	3,200
		<b>91,893</b>	<b>49,044</b>	<b>3,200</b>	<b>3,200</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>1,957,169</b>	<b>1,872,318</b>	<b>1,868,200</b>	<b>1,839,560</b>

**BUDGET REPORT FOR CITY OF JACKSONVILLE**  
**Fund 04 - Sanitation Appropriations**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 ACTUAL EXPENSE	2016 ACTUAL EXPENSE	2017 ORIGINAL BUDGET	2018 PROPOSED BUDGET
<b>PERSONAL SERVICES</b>					
5010	SALARIES	484,658	461,723	523,949	531,655
5011	OVERTIME	5,410	2,125	4,000	4,000
5020	PART - TIME HELP	11,224	6,062	7,000	7,000
5900	FICA MATCH	36,262	33,433	39,079	39,667
5910	RETIREMENT EXPENSE - APERS	57,576	131,012	75,008	83,134
5920	GROUP INSURANCE EXPENSE	98,098	81,119	118,980	118,980
5930	UNEMPLOYMENT INSURANCE	2,816	(759)	1,540	390
5940	WORKERS COMP.INSURANCE	16,578	39,000	31,938	27,349
		<b>712,622</b>	<b>753,715</b>	<b>801,494</b>	<b>812,175</b>
<b>SUPPLIES AND MATERIALS</b>					
5090	SUPPLIES/OFFICE EXPENSE	22,625	29,621	36,405	36,405
5095	Office Equip & Small Tools	1,637	684	8,950	0
5120	VEHICLE GAS & OIL	111,652	98,777	113,150	113,550
5135	TIRES & TIRE REPAIR	38,906	36,592	39,528	39,528
5200	UNIFORM EXPENSE	4,156	3,890	4,140	4,210
		<b>178,976</b>	<b>169,564</b>	<b>202,173</b>	<b>193,693</b>
<b>CONTRACTUAL SERVICES</b>					
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	7,166	31,158	33,244	7,660
5050	ELECTRICITY	9,321	8,641	9,252	8,565
5070	TELEPHONE	4,658	4,936	4,944	4,838
5110	PRINTING & ADVERTISING	573	321	1,265	2,465
5130	VEHICLE REPAIRS & MAINTENANCE	68,728	98,034	99,450	116,275
5140	EQUIPMENT RENTAL & MAINTENANCE	31,779	20,452	24,921	26,121
5149	COLLECTION FEES	474	214	776	0
5150	OPERATING EXPENSE	1,119	1,131	1,026	1,026
5210	SCHOOLS & SEMINARS	2,965	3,580	1,510	2,030
5270	CITY ENGINEER EXPENSE/SALARY	3,000	0	0	20,000
5271	ACCOUNTING SERVICES SALARY/EXP.	5,001	8,001	8,001	8,001
5272	D.P.W. SALARY & EXPENSE	11,400	10,400	11,400	11,400
5290	BUILDING REPAIR & MAINTENANCE	10,570	1,414	4,550	4,550
5340	BUILDING/VEHICLE INSURANCE	10,596	14,933	9,400	13,569
		<b>167,350</b>	<b>203,215</b>	<b>209,739</b>	<b>226,500</b>
<b>OTHER FINANCING USES</b>					
5148	BAD DEBT EXPENSE	0	483	13,000	13,000
5156	INTEREST EXPENSE	10,224	1,045	0	0
5490	LANDFILL FEES	190,613	181,061	187,550	187,550
5810	DEPRECIATION EXPENSE-RECYCLING	199,355	207,470	214,500	239,170
		<b>400,192</b>	<b>390,059</b>	<b>415,050</b>	<b>439,720</b>
<b>TOTAL APPROPRIATIONS</b>		<b>1,459,140</b>	<b>1,516,553</b>	<b>1,628,456</b>	<b>1,672,088</b>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 ACTUAL EXPENSE	2016 ACTUAL EXPENSE	2017 ORIGINAL BUDGET	2018 PROPOSED BUDGET
<b>Dept 08-TRASH</b>					
<b>PERSONAL SERVICES</b>					
04-08-5010	SALARIES	228,027	188,772	229,357	231,799
04-08-5011	OVERTIME	1,131	490	1,000	1,000
04-08-5020	PART-TIME HELP	11,224	6,062	7,000	7,000
04-08-5900	FICA MATCH	17,337	14,247	17,266	17,452
04-08-5910	RETIREMENT EXPENSE - APERS	19,310	54,849	35,010	36,737
04-08-5920	GROUP INSURANCE EXPENSE	52,058	35,668	57,996	57,996
04-08-5930	UNEMPLOYMENT INSURANCE	1,325	(332)	300	182
04-08-5940	WORKERS COMP.INSURANCE	7,253	7,410	14,292	13,416
		<b>337,665</b>	<b>307,166</b>	<b>362,221</b>	<b>365,582</b>
<b>SUPPLIES AND MATERIALS</b>					
04-08-5090	SUPPLIES/OFFICE EXPENSE	2,427	1,698	2,920	2,920
04-08-5095	Office Equip & Small Tools	137	0	1,350	0
04-08-5120	VEHICLE GAS & OIL	45,679	34,673	44,700	44,700
04-08-5135	TIRES & TIRE REPAIR	15,088	13,948	13,424	13,424
04-08-5200	UNIFORM EXPENSE	1,758	1,822	1,940	2,070
		<b>65,089</b>	<b>52,141</b>	<b>64,334</b>	<b>63,114</b>
<b>CONTRACTUAL SERVICES</b>					
04-08-5030	CONTRACT SVC.ALLOW/VOLUNTEERS	0	27,637	32,784	7,200
04-08-5110	PRINTING & ADVERTISING	97	0	100	100
04-08-5130	VEHICLE REPAIRS & MAINTENANCE	21,351	20,838	29,100	29,250
04-08-5140	EQUIPMENT RENTAL & MAINTENANCE	19,184	11,109	12,800	14,000
04-08-5150	OPERATING EXPENSE	1,119	1,131	1,026	1,026
04-08-5210	SCHOOLS & SEMINARS	990	1,175	510	690
04-08-5270	CITY ENGINEER EXPENSE/SALARY	1,000	0	0	0
04-08-5271	ACCOUNTING SERVICES SALARY/EXP.	1,667	2,667	2,667	2,667
04-08-5272	D.P.W. SALARY & EXPENSE	3,800	3,800	3,800	3,800
04-08-5340	BUILDING/VEHICLE INSURANCE	557	2,117	2,500	3,869
		<b>49,765</b>	<b>70,474</b>	<b>85,287</b>	<b>62,602</b>
<b>OTHER FINANCING USES</b>					
04-08-5490	LANDFILL FEES	23,997	26,505	27,500	27,500
04-08-5810	DEPRECIATION EXPENSE-TRASH	43,617	40,281	40,500	45,816
		<b>67,614</b>	<b>66,786</b>	<b>68,000</b>	<b>73,316</b>
<b>Totals for dept 08-TRASH</b>		<b>520,133</b>	<b>496,567</b>	<b>579,842</b>	<b>564,614</b>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 ACTUAL EXPENSE	2016 ACTUAL EXPENSE	2017 ORIGINAL BUDGET	2018 PROPOSED BUDGET
<b>Dept 77-GARBAGE</b>					
<b>PERSONAL SERVICES</b>					
04-77-5010	SALARIES	186,542	189,969	205,948	209,712
04-77-5011	OVERTIME	3,601	1,229	2,000	2,000
04-77-5900	FICA MATCH	13,776	13,119	15,225	15,513
04-77-5910	RETIREMENT EXPENSE	27,721	51,665	30,672	32,434
04-77-5920	GROUP INSURANCE	33,077	30,699	43,992	43,992
04-77-5930	UNEMPLOYMENT INSURANCE	1,049	(285)	640	130
04-77-5940	WORKERS COMP.INSURANCE	6,217	27,690	14,293	10,805
		<b>271,983</b>	<b>314,086</b>	<b>312,770</b>	<b>314,586</b>
<b>SUPPLIES AND MATERIALS</b>					
04-77-5090	SUPPLIES/OFFICE EXPENSE	14,318	8,552	22,510	22,510
04-77-5095	Office Equip & Small Tools	1,500	684	850	0
04-77-5120	VEHICLE GAS & OIL	53,833	49,876	50,000	51,900
04-77-5135	TIRES & TIRE REPAIR	23,818	22,644	26,104	26,104
04-77-5200	UNIFORM EXPENSE	1,342	1,163	1,420	1,420
		<b>94,811</b>	<b>82,919</b>	<b>100,884</b>	<b>101,934</b>
<b>CONTRACTUAL SERVICES</b>					
04-77-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	0	3,394	0	0
04-77-5070	TELEPHONE	4,658	4,936	4,944	4,838
04-77-5110	PRINTING & ADVERTISING	174	0	900	2,100
04-77-5130	VEHICLE REPAIRS & MAINTENANCE	44,973	73,131	62,350	79,025
04-77-5140	EQUIPMENT RENTAL & MAINTENANCE	9,248	5,244	6,121	6,121
04-77-5149	COLLECTION FEES	474	214	776	0
04-77-5210	SCHOOLS & SEMINARS	0	1,170	0	0
04-77-5270	CITY ENGINEER EXPENSE/SALARY	1,000	0	0	20,000
04-77-5271	ACCOUNTING SERVICES SALARY/EXP.	1,667	2,667	2,667	2,667
04-77-5272	D.P.W. SALARY & EXPENSE	3,800	2,800	3,800	3,800
04-77-5290	BUILDING REPAIR & MAINTENANCE	9,337	613	0	0
04-77-5340	BUILDING/VEHICLE INSURANCE	8,002	2,500	2,500	1,400
		<b>83,333</b>	<b>96,669</b>	<b>84,058</b>	<b>119,951</b>
<b>OTHER FINANCING USES</b>					
04-77-5148	BAD DEBT EXPENSE	0	483	13,000	13,000
04-77-5156	INTEREST EXPENSE	10,224	1,045	0	0
04-77-5490	LANDFILL FEES	166,616	154,556	160,050	160,050
04-77-5810	DEPRECIATION EXPENSE-GARBAGE	115,427	124,046	130,000	146,264
		<b>292,267</b>	<b>280,130</b>	<b>303,050</b>	<b>319,314</b>
<b>Totals for dept 77-GARBAGE</b>		<b>742,394</b>	<b>773,804</b>	<b>800,762</b>	<b>855,785</b>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 ACTUAL EXPENSE	2016 ACTUAL EXPENSE	2017 ORIGINAL BUDGET	2018 PROPOSED BUDGET
<b>Dept 78-RECYCLE</b>					
<b>PERSONAL SERVICES</b>					
04-78-5010	SALARIES	70,089	82,982	88,644	90,144
04-78-5011	OVERTIME	678	406	1,000	1,000
04-78-5900	FICA MATCH	5,149	6,067	6,588	6,702
04-78-5910	RETIREMENT EXPENSE - APERS	10,545	24,498	9,326	13,963
04-78-5920	GROUP INSURANCE EXPENSE	12,963	14,752	16,992	16,992
04-78-5930	UNEMPLOYMENT INSURANCE	442	(142)	600	78
04-78-5940	WORKERS COMP.INSURANCE	3,108	3,900	3,353	3,128
		<b>102,974</b>	<b>132,463</b>	<b>126,503</b>	<b>132,007</b>
<b>SUPPLIES AND MATERIALS</b>					
04-78-5090	SUPPLIES/OFFICE EXPENSE	5,880	19,371	10,975	10,975
04-78-5095	Office Equip & Small Tools	0	0	6,750	0
04-78-5120	VEHICLE GAS & OIL	12,140	14,228	18,450	16,950
04-78-5200	UNIFORM EXPENSE	1,056	905	780	720
		<b>19,076</b>	<b>34,504</b>	<b>36,955</b>	<b>28,645</b>
<b>CONTRACTUAL SERVICES</b>					
04-78-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	7,166	127	460	460
04-78-5050	ELECTRICITY	9,321	8,641	9,252	8,565
04-78-5110	PRINTING & ADVERTISING	302	321	265	265
04-78-5130	VEHICLE REPAIRS & MAINTENANCE	2,404	4,065	8,000	8,000
04-78-5140	EQUIPMENT RENTAL & MAINTENANCE	3,347	4,099	6,000	6,000
04-78-5210	SCHOOLS & SEMINARS	1,975	1,235	1,000	1,340
04-78-5270	CITY ENGINEER EXPENSE/SALARY	1,000	0	0	0
04-78-5271	ACCOUNTING SERVICES SALARY/EXP.	1,667	2,667	2,667	2,667
04-78-5272	D.P.W. SALARY & EXPENSE	3,800	3,800	3,800	3,800
04-78-5290	BUILDING REPAIR & MAINTENANCE	1,233	801	4,550	4,550
04-78-5340	BUILDING/VEHICLE INSURANCE	2,037	10,316	4,400	8,300
		<b>34,252</b>	<b>36,072</b>	<b>40,394</b>	<b>43,947</b>
<b>OTHER FINANCING USES</b>					
04-78-5810	DEPRECIATION EXPENSE-RECYCLING	40,311	43,143	44,000	47,090
		<b>40,311</b>	<b>43,143</b>	<b>44,000</b>	<b>47,090</b>
<b>Totals for dept 78-RECYCLE</b>		<b>196,613</b>	<b>246,182</b>	<b>247,852</b>	<b>251,689</b>
<b>TOTAL APPROPRIATIONS</b>		<b>1,459,140</b>	<b>1,516,553</b>	<b>1,628,456</b>	<b>1,672,088</b>

# CITY OF JACKSONVILLE, ARKANSAS

## AG&F FOUNDATION SHOOTING SPORTS COMPLEX FUND BUDGETARY CHANGES IN REVENUES, EXPENSES, AND RETAINED EARNINGS BUDGET 2018

---

### Revenues:

Charges for services	215,000
Other operating income	150,000
Nonoperating income	-
<b>Total Income</b>	<b>365,000</b>

### Operating expenses:

Salaries, wages and employee benefits	246,246
Supplies and materials	17,681
Services and other expenses	15,480
Utilities	25,890
Repairs and maintenance	21,100
Depreciation	83,058
Other expense	85,604
Capital Outlay	9,000
<b>Total Operating expenses</b>	<b>504,059</b>

Net gain (loss) before Operating Transfers (139,059)

Operating transfers in -

Net gain (loss) (139,059)

**BUDGET REPORT FOR CITY OF JACKSONVILLE**  
**Fund 47- Shooting Sports Revenues**

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT DESCRIPTION</b>	<b>2015 ACTUAL REVENUE</b>	<b>2016 ACTUAL REVENUE</b>	<b>2017 ORIGINAL BUDGET</b>	<b>2018 PROPOSED BUDGET</b>
<b>CHARGES FOR SERVICES</b>					
47-00-4341	AF&G SHOOTING RANGE - FEES			100,000	105,000
47-00-4342	AF&G SHOOTING RANGE - RENTALS			25,000	20,000
47-00-4343	SHOOTING RANGE TARGETS			92,500	90,000
		<b>0</b>	<b>0</b>	<b>217,500</b>	<b>215,000</b>
<b>INVESTMENT INCOME</b>					
47-00-4710	INTEREST INCOME			0	0
		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>MISCELLANEOUS</b>					
47-00-4345	PRO SHOP SALES			120,000	150,000
47-00-4900	MISCELLANEOUS INCOME			0	0
		<b>0</b>	<b>0</b>	<b>120,000</b>	<b>150,000</b>
<b>OTHER FINANCING SOURCES</b>					
47-00-4940	INTERFUND TRANSFERS			79,266	0
		<b>0</b>	<b>0</b>	<b>79,266</b>	<b>0</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>0</b>	<b>0</b>	<b>416,766</b>	<b>365,000</b>

**BUDGET REPORT FOR CITY OF JACKSONVILLE**  
**Fund 47 - Shooting Sports Appropriations**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 ACTUAL EXPENSE	2016 ACTUAL EXPENSE	2017 ORIGINAL BUDGET	2018 PROPOSED BUDGET
<b>PERSONAL SERVICES</b>					
5010	SALARIES			74,691	76,133
5011	OVERTIME			10,000	10,000
5020	PART-TIME HELP			108,725	100,012
5900	FICA MATCH			14,593	14,036
5910	RETIREMENT EXPENSE - APERS			28,529	28,518
5920	GROUP INSURANCE			12,996	12,996
5930	UNEMPLOYMENT INSURANCE			700	700
5940	WORKERS COMP.INSURANCE			8,959	3,851
5970	TUITION REIMBURSEMENT			0	0
		<b>0</b>	<b>0</b>	<b>259,193</b>	<b>246,246</b>
<b>SUPPLIES AND MATERIALS</b>					
5090	SUPPLIES/OFFICE EXPENSE			17,350	15,000
5095	Office Equip & Small Tools<\$5000			450	450
5120	VEHICLE GAS & OIL			2,231	2,231
5135	TIRES & TIRE REPAIR			0	0
5200	UNIFORM EXPENSE			0	0
		<b>0</b>	<b>0</b>	<b>20,031</b>	<b>17,681</b>
<b>CONTRACTUAL SERVICES</b>					
5030	CONTRACT SVC./ALLOW/VOLUNTEERS			2,160	2,160
5050	ELECTRICITY			17,818	19,350
5070	TELEPHONE			5,952	6,540
5110	PRINTING & ADVERTISING			0	0
5130	VEHICLE REPAIRS & MAINTENANCE			500	500
5140	EQUIPMENT RENTAL & MAINTENANCE			10,600	10,600
5150	OPERATING EXPENSE			0	4,700
5210	SCHOOLS & SEMINARS			0	0
5290	BUILDING REPAIR & MAINTENANCE			7,500	10,000
5340	BUILDING/VEHICLE INSURANCE			4,965	8,620
		<b>0</b>	<b>0</b>	<b>49,495</b>	<b>62,470</b>
<b>OTHER FINANCING USES</b>					
5147	COST OF GOODS SOLD			200,000	85,604
5148	BAD DEBT EXPENSE			0	0
5810	DEPRECIATION EXPENSE			0	83,058
		<b>0</b>	<b>0</b>	<b>200,000</b>	<b>168,662</b>
<b>CAPTIAL OUTLAY</b>					
5500	EQUIPMENT PURCHASES			0	9,000
		<b>0</b>	<b>0</b>	<b>0</b>	<b>9,000</b>
<b>TOTAL APPROPRIATIONS</b>		<b>0</b>	<b>0</b>	<b>528,719</b>	<b>504,059</b>

**BUDGET REPORT FOR CITY OF JACKSONVILLE**  
**Fund 47 - Shooting Sports Appropriations**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 ACTUAL EXPENSE	2016 ACTUAL EXPENSE	2017 ORIGINAL BUDGET	2018 PROPOSED BUDGET
<b>PERSONAL SERVICES</b>					
47-47-5010	SALARIES			74,691	76,133
47-47-5011	OVERTIME			10,000	10,000
47-47-5020	PART-TIME HELP			108,725	100,012
47-47-5900	FICA MATCH			14,593	14,036
47-47-5910	RETIREMENT EXPENSE - APERS			28,529	28,518
47-47-5920	GROUP INSURANCE			12,996	12,996
47-47-5930	UNEMPLOYMENT INSURANCE			700	700
47-47-5940	WORKERS COMP.INSURANCE			8,959	3,851
47-47-5970	TUITION REIMBURSEMENT			0	0
		<b>0</b>	<b>0</b>	<b>259,193</b>	<b>246,246</b>
<b>SUPPLIES AND MATERIALS</b>					
47-47-5090	SUPPLIES/OFFICE EXPENSE			17,350	15,000
47-47-5095	Office Equip & Small Tools<\$5000			450	450
47-47-5120	VEHICLE GAS & OIL			2,231	2,231
47-47-5135	TIRES & TIRE REPAIR			0	0
47-47-5200	UNIFORM EXPENSE			0	0
		<b>0</b>	<b>0</b>	<b>20,031</b>	<b>17,681</b>
<b>CONTRACTUAL SERVICES</b>					
47-47-5030	CONTRACT SVC./ALLOW/VOLUNTEERS			2,160	2,160
47-47-5050	ELECTRICITY			17,818	19,350
47-47-5070	TELEPHONE			5,952	6,540
47-47-5110	PRINTING & ADVERTISING			0	0
47-47-5130	VEHICLE REPAIRS & MAINTENANCE			500	500
47-47-5140	EQUIPMENT RENTAL & MAINTENANCE			10,600	10,600
47-47-5150	OPERATING EXPENSE			0	4,700
47-47-5210	SCHOOLS & SEMINARS			0	0
47-47-5290	BUILDING REPAIR & MAINTENANCE			7,500	10,000
47-47-5340	BUILDING/VEHICLE INSURANCE			4,965	8,620
		<b>0</b>	<b>0</b>	<b>49,495</b>	<b>62,470</b>
<b>OTHER FINANCING USES</b>					
47-47-5147	COST OF GOODS SOLD			200,000	85,604
47-47-5148	BAD DEBT EXPENSE			0	0
47-47-5810	DEPRECIATION EXPENSE-AMBULANCE			0	83,058
		<b>0</b>	<b>0</b>	<b>200,000</b>	<b>168,662</b>
<b>CAPTIAL OUTLAY</b>					
47-47-5500	EQUIPMENT PURCHASES			0	9,000
		<b>0</b>	<b>0</b>	<b>0</b>	<b>9,000</b>
<b>TOTAL APPROPRIATIONS</b>		<b>0</b>	<b>0</b>	<b>528,719</b>	<b>504,059</b>

# CITY OF JACKSONVILLE, ARKANSAS

## EMERGENCY MEDICAL SERVICES FUND

### BUDGETARY CHANGES IN REVENUES, EXPENSES, AND RETAINED EARNINGS

#### BUDGET 2018

---

#### Revenues:

Charges for services	1,655,774
Other operating income	200
Nonoperating income	16,000
<b>Total Income</b>	<b>1,671,974</b>

#### Operating expenses:

Salaries, wages and employee benefits	843,147
Supplies and materials	102,143
Services and other expenses	60,860
Utilities	-
Repairs and maintenance	24,262
Depreciation	60,099
Other expense	725,000
<b>Total Operating expenses</b>	<b>1,815,511</b>

Net gain (loss) before Operating Transfers (143,537)

Operating transfers in 150,000

Net gain (loss) 6,463

**BUDGET REPORT FOR CITY OF JACKSONVILLE**  
**Fund 61 - EMS Revenues**

<b>ACCOUNT NUMBER</b>	<b>ACCOUNT DESCRIPTION</b>	<b>2015 ACTUAL REVENUE</b>	<b>2016 ACTUAL REVENUE</b>	<b>2017 ORIGINAL BUDGET</b>	<b>2018 PROPOSED BUDGET</b>
<b>CHARGES FOR SERVICES</b>					
61-00-4386	BAD DEBTS RECOVERED	516	713	200	200
61-00-4550	MEMBERSHIP RECEIPTS	2,650	2,350	2,200	2,000
61-00-4750	AMBULANCE SERVICE BILLING	1,546,995	1,576,597	1,560,000	1,653,774
		<b>1,550,161</b>	<b>1,579,660</b>	<b>1,562,400</b>	<b>1,655,974</b>
<b>INTERGOVERNMENTAL</b>					
61-00-4400	GRANT INCOME	12,460	11,947	0	16,000
		<b>12,460</b>	<b>11,947</b>	<b>0</b>	<b>16,000</b>
<b>INVESTMENT INCOME</b>					
61-00-4710	INTEREST INCOME	8	13	0	0
		<b>8</b>	<b>13</b>	<b>0</b>	<b>0</b>
<b>MISCELLANEOUS</b>					
61-00-4900	MISCELLANEOUS INCOME	140	0	0	0
		140	0	0	0
<b>OTHER FINANCING SOURCES</b>					
61-00-4940	INTERFUND TRANSFERS	425,000	434,989	200,000	150,000
		<b>425,000</b>	<b>434,989</b>	<b>200,000</b>	<b>150,000</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>1,987,769</b>	<b>2,026,609</b>	<b>1,762,400</b>	<b>1,821,974</b>

**BUDGET REPORT FOR CITY OF JACKSONVILLE**  
**Fund 61 - EMS Appropriations**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 ACTUAL EXPENSE	2016 ACTUAL EXPENSE	2017 ORIGINAL BUDGET	2018 PROPOSED BUDGET
<b>PERSONAL SERVICES</b>					
5010	SALARIES	529,765	495,306	503,615	522,469
5011	OVERTIME	98,238	112,899	64,800	64,800
5370	STATE RETIREMENT PLAN	107,562	533,610	123,403	133,369
5900	FICA MATCH	8,976	11,136	7,057	7,330
5920	GROUP INSURANCE	87,564	92,430	83,160	83,160
5930	UNEMPLOYMENT INSURANCE	2,043	(569)	1,100	1,100
5940	WORKERS COMP.INSURANCE	12,433	40,000	23,645	30,919
5970	TUITION REIMBURSEMENT				
		<b>846,581</b>	<b>1,284,812</b>	<b>806,780</b>	<b>843,147</b>
<b>SUPPLIES AND MATERIALS</b>					
5090	SUPPLIES/OFFICE EXPENSE	1,740	1,141	1,738	1,692
5092	AMBULANCE SUPPLIES	69,075	75,332	67,950	71,800
5095	Office Equip & Small Tools<\$5000	18,611	1,349	1,700	0
5120	VEHICLE GAS & OIL	19,464	16,313	21,060	23,283
5135	TIRES & TIRE REPAIR	3,838	3,798	3,600	4,000
5200	UNIFORM EXPENSE	703	325	2,680	1,368
		<b>113,431</b>	<b>98,258</b>	<b>98,728</b>	<b>102,143</b>
<b>CONTRACTUAL SERVICES</b>					
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	17,202	16,444	18,045	18,465
5110	PRINTING & ADVERTISING			670	0
5130	VEHICLE REPAIRS & MAINTENANCE	12,445	12,749	12,500	12,050
5140	EQUIPMENT RENTAL & MAINTENANCE	31,135	8,155	12,877	11,778
5150	OPERATING EXPENSE	401	415	403	420
5160	RADIO REPAIR & MAINTENANCE	36		1,000	434
5180	POSTAGE	1,932	1,898	2,100	1,800
5210	SCHOOLS & SEMINARS	24,286	23,886	42,298	34,540
5280	PROFESSIONAL DUES	1,545	1,545	1,635	1,635
5340	BUILDING/VEHICLE INSURANCE	2,382	2,582	2,782	4,000
		<b>91,364</b>	<b>67,674</b>	<b>94,310</b>	<b>85,122</b>
<b>OTHER FINANCING USES</b>					
5148	BAD DEBT EXPENSE	887,283	961,342	600,000	725,000
5810	DEPRECIATION EXPENSE-AMBULANCE	66,709	60,072	75,000	60,099
		<b>953,992</b>	<b>1,021,414</b>	<b>675,000</b>	<b>785,099</b>
<b>TOTAL APPROPRIATIONS</b>		<b>2,005,368</b>	<b>2,472,158</b>	<b>1,674,818</b>	<b>1,815,511</b>

**BUDGET REPORT FOR CITY OF JACKSONVILLE**  
**Fund 61 - EMS Appropriations**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2015 ACTUAL EXPENSE	2016 ACTUAL EXPENSE	2017 ORIGINAL BUDGET	2018 PROPOSED BUDGET
<b>PERSONAL SERVICES</b>					
61-61-5010	SALARIES	529,765	495,306	503,615	522,469
61-61-5011	OVERTIME	98,238	112,899	64,800	64,800
61-61-5370	STATE RETIREMENT PLAN	107,562	533,610	123,403	133,369
61-61-5900	FICA MATCH	8,976	11,136	7,057	7,330
61-61-5920	GROUP INSURANCE	87,564	92,430	83,160	83,160
61-61-5930	UNEMPLOYMENT INSURANCE	2,043	(569)	1,100	1,100
61-61-5940	WORKERS COMP.INSURANCE	12,433	40,000	23,645	30,919
61-61-5970	TUITION REIMBURSEMENT				
		<b>846,581</b>	<b>1,284,812</b>	<b>806,780</b>	<b>843,147</b>
<b>SUPPLIES AND MATERIALS</b>					
61-61-5090	SUPPLIES/OFFICE EXPENSE	1,740	1,141	1,738	1,692
61-61-5092	AMBULANCE SUPPLIES	69,075	75,332	67,950	71,800
61-61-5095	Office Equip & Small Tools<\$5000	18,611	1,349	1,700	0
61-61-5120	VEHICLE GAS & OIL	19,464	16,313	21,060	23,283
61-61-5135	TIRES & TIRE REPAIR	3,838	3,798	3,600	4,000
61-61-5200	UNIFORM EXPENSE	703	325	2,680	1,368
		<b>113,431</b>	<b>98,258</b>	<b>98,728</b>	<b>102,143</b>
<b>CONTRACTUAL SERVICES</b>					
61-61-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	17,202	16,444	18,045	18,465
61-61-5110	PRINTING & ADVERTISING		0	670	0
61-61-5130	VEHICLE REPAIRS & MAINTENANCE	12,445	12,749	12,500	12,050
61-61-5140	EQUIPMENT RENTAL & MAINTENANCE	31,135	8,155	12,877	11,778
61-61-5150	OPERATING EXPENSE	401	415	403	420
61-61-5160	RADIO REPAIR & MAINTENANCE	36	0	1,000	434
61-61-5180	POSTAGE	1,932	1,898	2,100	1,800
61-61-5210	SCHOOLS & SEMINARS	24,286	23,886	42,298	34,540
61-61-5280	PROFESSIONAL DUES	1,545	1,545	1,635	1,635
61-61-5340	BUILDING/VEHICLE INSURANCE	2,382	2,582	2,782	4,000
		<b>91,364</b>	<b>67,674</b>	<b>94,310</b>	<b>85,122</b>
<b>OTHER FINANCING USES</b>					
61-61-5148	BAD DEBT EXPENSE	887,283	961,342	600,000	725,000
61-61-5810	DEPRECIATION EXPENSE-AMBULANCE	66,709	60,072	75,000	60,099
		<b>953,992</b>	<b>1,021,414</b>	<b>675,000</b>	<b>785,099</b>
<b>TOTAL APPROPRIATIONS</b>		<b>2,005,368</b>	<b>2,472,158</b>	<b>1,674,818</b>	<b>1,815,511</b>

# 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 \$1.6 million in long-term capital projects and activities have been identified, evaluated, planned, and projected. This includes \$323 thousand in infrastructure construction improvements, \$853 thousand in equipment replacement, and \$426 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 projects 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. In 2015, we added a parking area for RVs as well as an archery range. All of this is located on 160 acres off of Graham Road. The Parks and Recreation department operates and maintains the facility. The Arkansas Game and Fish Foundation has pledged \$2 million towards the funding of the construction of the complex. The funding for this project was a five year \$2.9 million loan from Bancorp South at 1.8% interest. In 2015, this loan was rolled into a bond issue discussed later in the Debt and Capital Projects section. The estimated economic impact is projected as \$8 million per year to the community. The second project was a roundabout at the intersection of Main Street and Harris Road. The roundabout was partially funded with state funds and helps 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 include 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 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 the 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 the projects that have reached the planning stage with sufficient information to project a realistic cost.

## I. Capital Improvements

**Commercial and Industrial Development** - \$ 323,442

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** - \$ 426,892

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 the 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** - **\$ 576,465**

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** - **\$ 276,750**

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** - **\$ 735,000**

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 5<sup>th</sup> 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 a bond to the City of Jacksonville, Arkansas not to exceed \$2.5 million 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 2017 were \$735 thousand; this includes an early redemption in 2017 of \$170 thousand 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.

**Capital Improvement Revenue Bonds - \$ 7,500,000**

Arkansas Code Annotated Title 14, Chapter 164, Subchapter 4 provides the authorization and procedures for the issuance of capital improvement bonds by municipalities and counties in implementation of Amendment 65 to the Constitution of Arkansas, defining the purposes for which the capital improvement bonds may be issued. The proceeds of these bonds are to refund current short term obligations and finance the cost of various capital improvements. The breakdown is as follows:

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 had been renegotiated for 60 monthly payments at 3.175% in order to help with cash flow issues. The amount refunded by the bonds was \$1,906,894.06.

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 amount refunded by the bonds was \$1,315,866.30.

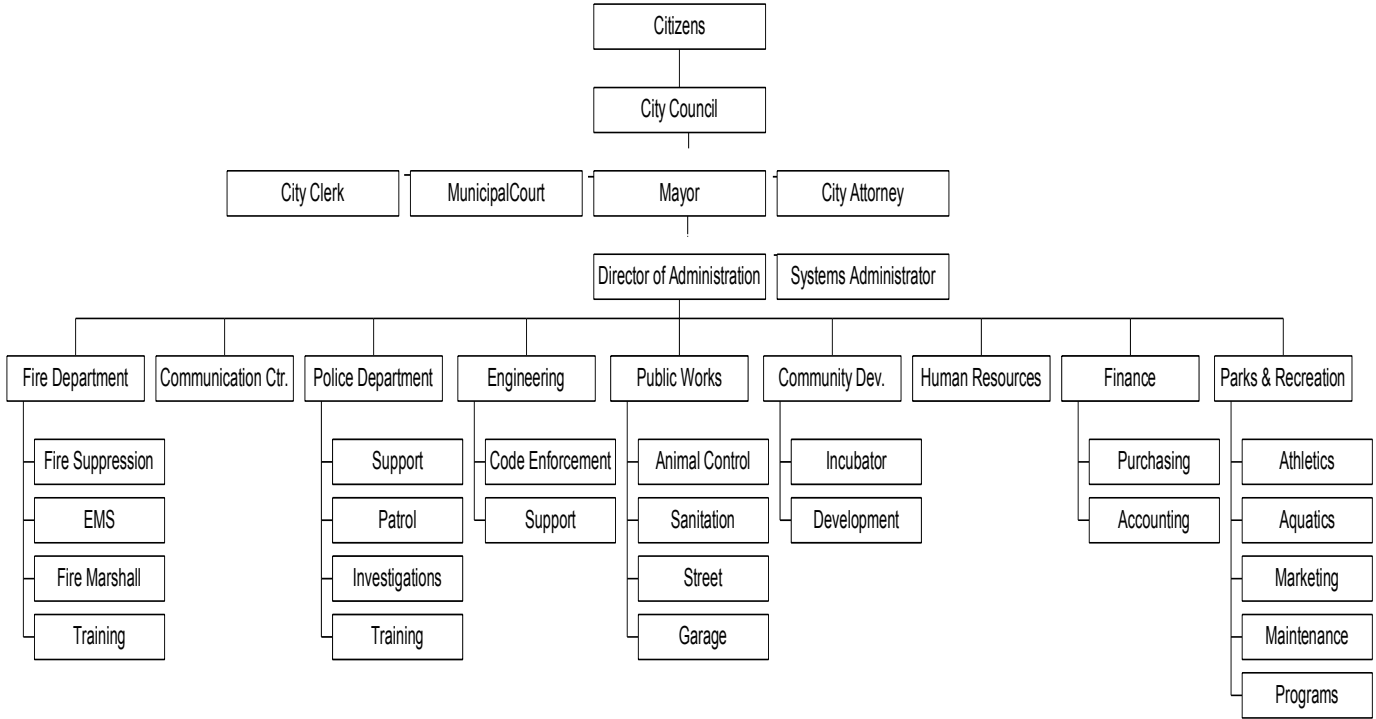
The City of Jacksonville obtained a loan in February 2013 to refinance the purchase of property on Graham Road and the construction of a public trap/skeet/archery shooting range. This loan was for 60 months at 1.8% interest. The amount refunded by the bonds was \$1,285,670.27.

The City of Jacksonville took this opportunity to finance some additional capital improvements. They include the rehabilitation of the Central Fire Station (\$400,000), purchase of three new fire trucks (\$2,101,500), replacement of playground equipment (\$85,000), construction of a roundabout at General Samuels and Harris Roads (\$750,000), rehabilitation of Splash Zone (\$551,500), and replacement of exercise equipment at the Community Center (\$60,000).

The aggregate of the bonds were \$8,815,000 for the duration of 15 years. They were sold on September 15, 2015. Any proceeds remaining after these expenditures are to be used to pay off outstanding bonds. The revenue stream for paying these bonds is from franchise fees and all donations contributed by the Arkansas Game and Fish Foundation for the Shooting Sports Complex. Bonds outstanding at the end of December 2017 were \$7.5 million; this includes an early redemption in 2017 of \$305 thousand in bonds.



# City of Jacksonville Organization Chart





# GLOSSARY OF TERMS

## A

<b>Accounts Payable</b>	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)
<b>Accounts Receivable</b>	An asset account reflecting amounts owing to open accounts from private persons or organizations for goods and services furnished by a government.
<b>Appropriation</b>	A legal authorization granted by a legislative body (City Council) to make expenditures and incur obligations for designated purposes.
<b>Assessed Valuation</b>	A valuation set upon real estate or other property by a government as a basis for levying taxes.

## B

<b>Budget</b>	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.
---------------	---

## C

<b>Capital Outlays</b>	Expenditures, which result in the acquisition of or addition to fixed assets which, are individually priced more than \$1,000.
<b>Contingent Liability</b>	Items that may become liabilities as a result of conditions undetermined at a given date, such as pending lawsuits.
<b>Contractual Services</b>	The costs related to services performed for the City by individuals, business, or utilities.
<b>Cost</b>	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.

<b>5010</b>	<b>Regular Salaries</b>	Includes salaries and wages of all regular employee personnel, full time only. This includes elected officials.
<b>5011</b>	<b>Overtime</b>	All payments to employees for time worked in excess of a specified work period in accordance with the Fair Labor Standards Act (FLSA).
<b>5020</b>	<b>Part Time Earnings</b>	Part time employees not subject to other benefits. This includes seasonal, summer help and crossing guards.
<b>5040</b>	<b>Retirement</b>	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.
<b>5900</b>	<b>Social Security</b>	Employer share of cost for employee participation in the Federal Insurance Contributions Act (FICA) and Medicare match.
<b>5910</b>	<b>APERS Retirement</b>	Retirement contributions for non-uniformed employees to APERS, the Arkansas Public Employees Retirement System.
<b>5920</b>	<b>Group Insurance</b>	Employer participation for life, AD&D, health and dental insurance.
<b>5925</b>	<b>Group Insurance Stop-Loss</b>	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.
<b>5930</b>	<b>Unemployment Insurance</b>	City's Unemployment insurance reimbursement payments.
<b>5940</b>	<b>Workers' Compensation</b>	City's Workers' Compensation insurance premium payments.
<b>5955</b>	<b>Payroll Administrative Expense</b>	Additional expenses/expenditures incurred as a direct result of operating City benefit plans such as Section 125.
<b>5360</b>	<b>Local Pension Match</b>	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.
<b>5370</b>	<b>LOPFI Retirement Match</b>	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.

<b>5090</b>	<b>Supplies and Office Expenses</b>	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.
<b>5091</b>	<b>Public Education Materials Expense</b>	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.
<b>5092</b>	<b>Ambulance Supplies</b>	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.
<b>5095</b>	<b>Office Equip. &amp; Hand Tools</b>	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.
<b>5120</b>	<b>Vehicle Gas and Oil</b>	Diesel and gasoline expense for vehicles and machinery as well as oils and hydraulic fluids.
<b>5135</b>	<b>Tires &amp; Tire Repair</b>	Tires, tire repair, tire road service calls and related expenses.
<b>5190</b>	<b>Janitorial Supplies</b>	Janitorial supplies used for office and building maintenance. This includes soap, solvents, disinfectants, deodorizers, paper towels, etc..
<b>5200</b>	<b>Uniforms</b>	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.

<b>5030</b>	<b>Contract Services</b>	Contract Services includes charges for services performed by
-------------	--------------------------	--

individuals who work under contract or agreement such as janitorial contract, secretarial allowances, and uniform volunteers.

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

5260	<b>Veterinary Expense</b>	Veterinary expenditures for shelter animals, including euthanizations, and veterinary expenditures for Police K-9s.
5270	<b>Engineering and Administrative Services</b>	Engineering and Administrative Services
5271	<b>Purchasing Agent Services</b>	Purchasing Agent Services
5272	<b>Public Works Director Services</b>	Public Works Director Services
5280	<b>Professional Dues</b>	Professional Dues and membership fees associated with professional organizations that are not classified in another line item description.
5280	<b>C.A.P.D.D. Dues</b>	Annual membership dues to the Central Arkansas Planning and Development District.
5282	<b>Metroplan Dues</b>	Annual membership dues to Metroplan
5283	<b>Defense Fund Deductible</b>	Contingency fund for legal defense fees. As a member of the Arkansas Municipal Legal Defense Fund, representation is a set fee per case.
5284	<b>Municipal League Dues</b>	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	<b>Building Repair and Maintenance</b>	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	<b>Lot Maintenance Expense</b>	Lot maintenance costs for properties not meeting code maintenance requirements in a timely manner. Reimbursements are treated as a reimbursement of expenditures.
5310	<b>Election Expense</b>	Costs incurred for locally initiated elections.
5340	<b>Building and Vehicle Insurance</b>	Building and Vehicle Insurance Premiums.
5380	<b>Legal Fees</b>	Legal fees incurred by the City Attorney's Office while representing the City.
5480	<b>Elderly Activities Contract</b>	Annual contract with Jacksonville Elderly Activities Program to provides meals and service to Jacksonville's elderly population.
5485	<b>Chamber of Commerce Contract</b>	Annual contract with Jacksonville Chamber of Commerce to promote Jacksonville to the public. Also includes industrial recruitment.
5488	<b>CATA Services</b>	Annual contract with Central Arkansas Transit Authority to

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

- |      |  |  |
|------|--|--|
| 5845 | <b>Building Maintenance/<br/>Utilities/ Telephones</b> | Building Maintenance /Utilities/ Telephones  |
| 5846 | <b>Tourism and Promotion</b>                           | 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).

- |      |                     |   |
|------|---------------------|---|
| 5500 | <b>Equipment</b>    | 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 | <b>Construction</b> | 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. 1578 (#14 - 2017)**

**AN ORDINANCE ADOPTING A FISCAL BUDGET FOR 2018; 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, SHOOTING RANGE 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 2018 General Fund of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Funds Available for the 2018 General Fund:	\$	19,939,044.00
Budgeted Disbursements for 2018:		
1. General Government	\$	3,073,710.00
2. Public Safety		12,646,238.00
3. Judicial		582,701.00
4. Public Works		3,636,395.00
<i>TOTAL</i>	<i>\$</i>	<i>19,939,044.00</i>

**SECTION TWO:** The Budget for operation of the 2018 Street Fund of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Revenue Funds Available for the 2018 Street Fund:	\$	3,314,665.00
Budgeted Disbursements for 2018:	\$	3,314,665.00

**SECTION THREE:** The Budget for operation of the 2018 Sanitation Fund of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Revenue Funds Available for the 2018 Sanitation Fund:	\$	1,839,560.00
Budgeted Disbursements for 2018:	\$	1,672,088.00

**Ordinance No. 1578 (#14 - 2017)**  
**Page Two**

**SECTION FOUR:** The Budget for operation of the 2018 Emergency Medical Services Fund of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Revenue Funds Available for the 2018 EMS Fund:	\$	1,821,974.00
Budgeted Disbursements for 2018:	\$	1,815,511.00

**SECTION FIVE:** The Budget for operation of the 2018 AG&F Foundation Shooting Sports Complex of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Revenue Funds Available for the 2018 Shooting Complex Fund:	\$	365,000.00
Budgeted Disbursements for 2018:	\$	504,059.00

**SECTION SIX:** 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 2018 Annual Budget, as approved, shall be attached hereto and made a part hereof.

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

**SECTION EIGHT:** 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, 2018.

*APPROVED AND ADOPTED THIS \_\_\_\_\_ DAY OF DECEMBER, 2017.*

*CITY OF JACKSONVILLE, ARKANSAS*

---

*GARY FLETCHER, MAYOR*

**Ordinance No. 1578 (#14 - 2017)**  
**Page Three**

*ATTEST:*

---

*SUSAN DAVITT, CITY CLERK*

*APPROVED AS TO FORM:*

---

*ROBERT E. BAMBURG, CITY ATTORNEY*