

CITY OF JACKSONVILLE, ARKANSAS



2019 Annual Operating Budget And Capital Improvement Plan



Jacksonville

Soaring Higher

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

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

Healthcare is a growing industry in Jacksonville. We have several medical clinics throughout the City that have 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 47 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 2018, we had 271 events booked, which involved about 25,500 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

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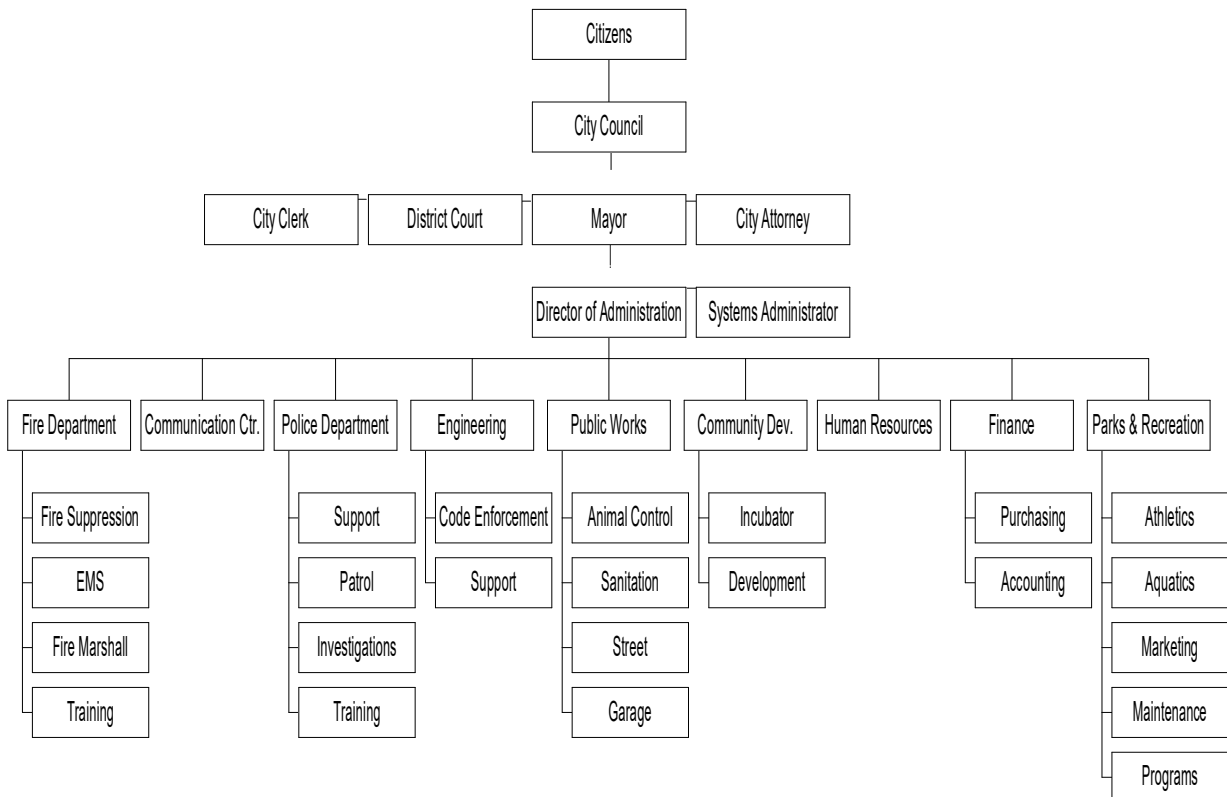
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CITY OF JACKSONVILLE, ARKANSAS

City Council and Other Elected Officials

Bob Johnson Kenny Elliott James Bolden III Gary Sipes Terry Sansing Reddie Ray Barbara Mashburn Tara Smith Mary Twitty Mike Traylor Les Collins Susan Davitt Stephanie Friedman 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
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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 2019. 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 2019 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 2016, Actual 2017, Budgeted 2018, and Budgeted 2019 figures.

Capital Improvement Plan and Debt

This section contains a synopsis of the 2019 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.

January 24, 2019
Members of City Council and
Citizens of Jacksonville

I am pleased to submit the Budget for 2019 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 2019 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.

2019 Budgetary Goals

Some of the budgetary goals for 2019 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 2019 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 2018 fiscal year showed a slight increase for the City of Jacksonville compared to 2017. Sales taxes for operations and capital decreased by less than 1% overall with operational and capital costs decreasing by 5.8% when compared to the prior year. Court fines and fee collections increased in 2018; however, building and electrical permits decreased.

The 2019 economy is projected to continue its 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.

Budgetary Guiding Principles

Goals have been established by the administration and City Council for 2019. 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”.

Bob Johnson, 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 2019 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 2018 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 2019 total \$26.5 million, representing a decrease of less than 2.7% from the 2018 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)			
Category	Adopted 2018	Proposed 2019	Change in Dollars
Personal services	17,731,968	17,948,025	\$ 216,057
Supplies and materials	1,024,832	1,132,581	107,749
Contractual services	3,884,866	4,010,663	125,797
Depreciation	382,327	428,100	45,773
Landfill fees	187,550	193,875	6,325
Bad debt	738,000	763,000	25,000
Total Operating Expenditures	23,949,543	24,476,244	526,701
Capital outlay	2,034,288	1,307,066	(727,222)
Transfers	1,261,536	726,536	(535,000)
Total Expenditures	\$ 27,245,367	\$ 26,509,846	\$ (735,521)

It should be noted that the total percentage of budget spent on operating expenditures increases by 4.43% in 2019 as compared to 2018, while Capital Outlay decreases by 2.54% from 2018.

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

Fund Totals as Percent of Total Budget				
	Adopted 2018		Proposed 2019	
Fund Level	Budget	% Total	Budget	% Total
General Fund	19,939,044	73.18%	19,742,873	74.47%
Street Fund	3,314,665	12.17%	2,635,092	9.94%
Sanitation Fund	1,672,088	6.14%	1,727,325	6.52%
AG&F Foundation Shooting Sports	504,059	1.85%	554,081	2.09%
Emergency Medical Services Fund	1,815,511	6.66%	1,850,475	6.98%
Total - All Fund Levels	27,245,367	100.00%	26,509,846	100.00%

The General Fund is the largest fund, accounting for \$19.7 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 2019 budget provides funding for activities totaling \$2.6 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 2019 operating plan for the Street Fund is the completion of two 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 2019 is \$554,081. 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 2019 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.

Comparison - All budgeted Funds			
	Expenditures/ Expense Budget 2018	Expenditures/ Expense Budget 2019	Percentage Change
General Fund	19,939,044	19,742,873	-0.98%
Street Fund	3,314,665	2,635,092	-20.50%
Sanitation Fund	1,672,088	1,727,325	3.30%
AG&F Foundation Shooting Sports	504,059	554,081	9.92%
Emergency Medical Services Fund	1,815,511	1,850,475	1.93%
	27,245,367	26,509,846	-2.70%

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 1.6% due to reducing funded positions that had not been filled last year. The Street Fund, Sanitation Fund and the Shooting Sports Fund had personnel cost that rose by approximately .2%, 1.1% and 5.4%. This is due to increased minimum wage and retirement costs. The Emergency Medical Services had personnel cost that decreased by approximately 4.5%. Due to the economy, salary levels are maintained at a conservative level. Salaries are reviewed every year during the budget process and increases are dependent on the current status of the economy.

Supplies and materials decreased by 5.2% in the General Fund and 23.9% in the Shooting Range Fund due to a decrease in supplies for vehicle gas & oil as well as tire repairs.

Contract services in the General Fund decreased by 12.7%. This was due to decreases in operating transfers to the EMS Fund. The Street Fund increased by .5% due to an increase in building/vehicle insurance and Central Arkansas Transit fees.

Capital outlay increased 23.7% for 2019 in the General Fund. This increase is due to the purchase of an emergency response vehicle and structural condemnation. The Street Fund decreased .5%.

As a general note, the General Fund maintains a contingency expenditure category for fiscal year 2019. 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 40 days of operational costs with a target of 60 days (16%) being the most desirable according to our reserve policy. The 2019 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 3.3% increase in the 2019 budget compared to 2018 due to personnel, contract services, and Depreciation expense. The AG&F Foundation Shooting Sports Complex Fund has an increase of 9.92% compared to 2018 due to a minimum wage increase and cost of goods sold. The Emergency Medical Services Fund has a 1.93% increase in 2019 compared to 2018 due to equipment upgrades.

The City will strive to maintain the same high level of service to its citizens for fiscal year 2019 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.

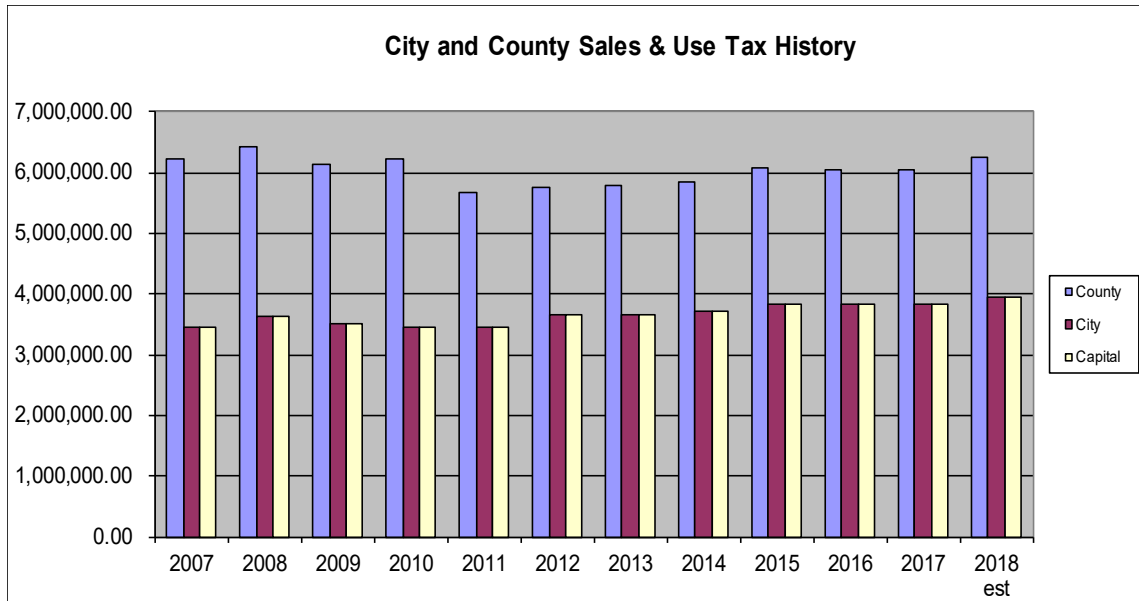
SELECTED REVENUE GRAPHS

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

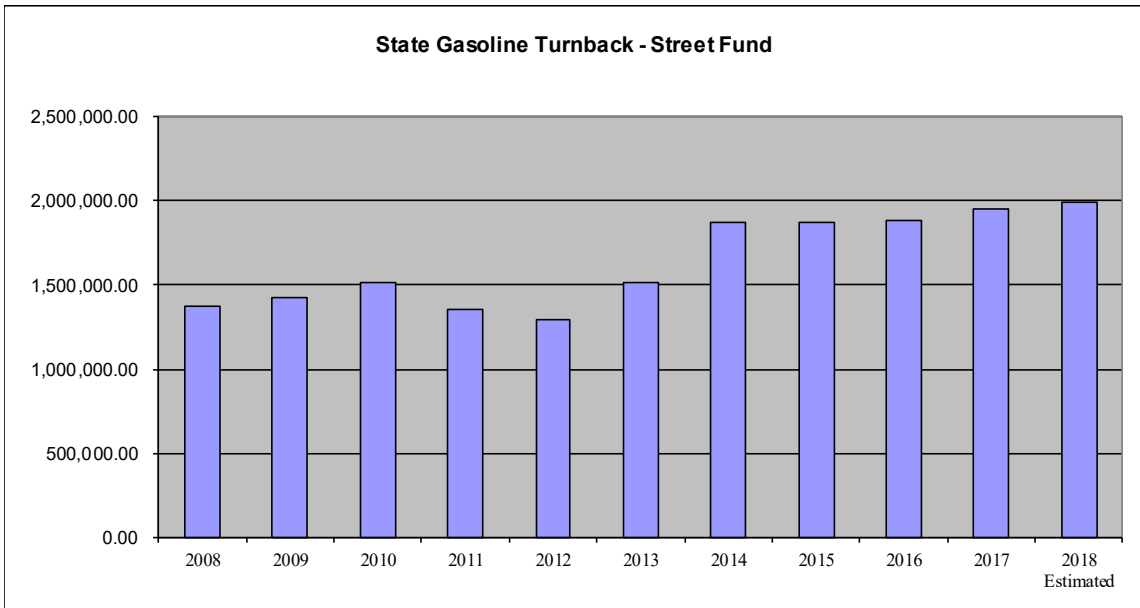
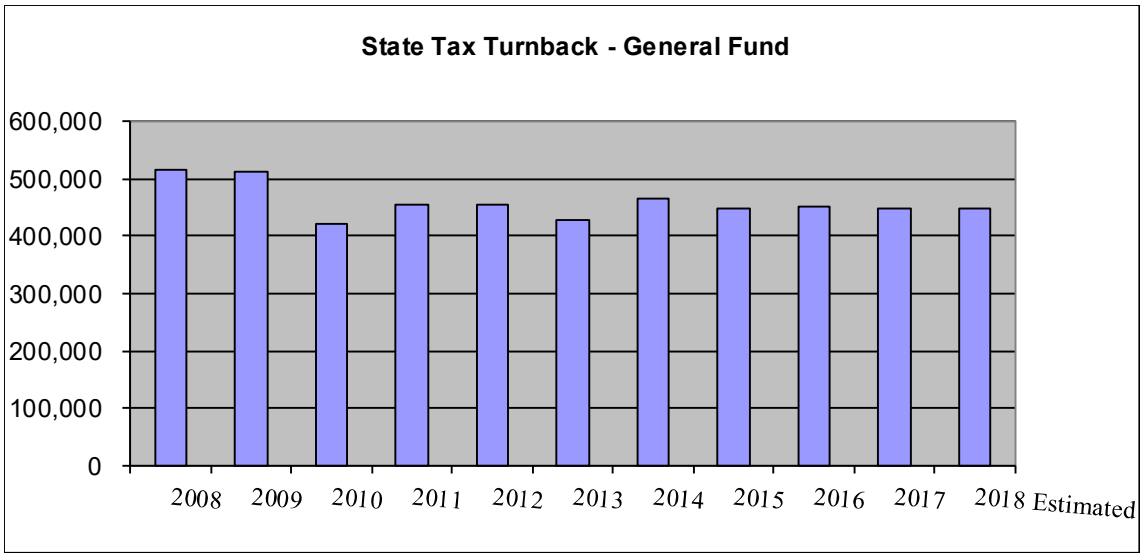
Plan identified over \$12 million in capital projects the citizens wanted accomplished including a \$2.3 million aquatics park, a \$5 million match for a joint higher education facility in cooperation with the Little Rock Air Force Base, and a joint Police and Fire training facility at an anticipated 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.

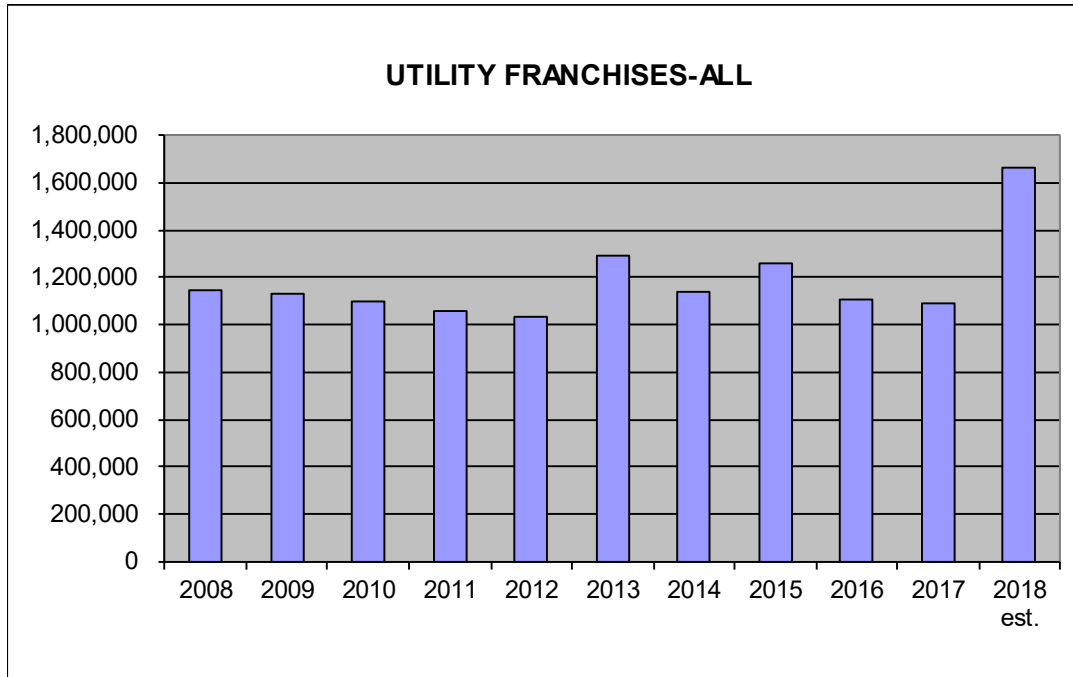


For the Fiscal Year 2019, the Street Fund anticipates the completion of approximately \$907,166 in capital projects which include drainage, the seven year asphalt plan, and the master sidewalk plan.

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

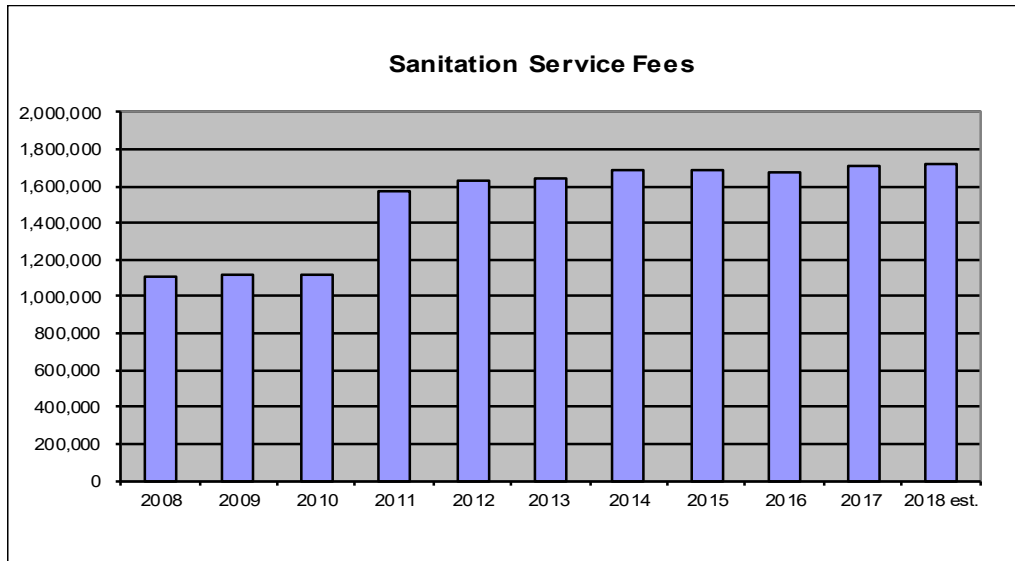
which the public utility may be permitted to occupy the streets, highways, or other public places within the municipality, and the ordinance or resolution shall be deemed prima facie reasonable, provided that no franchise fee shall exceed the higher of the amount in effect as to that entity on January 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).

	Interest Rates	Maturity Date	Principal on December 31, 2018
Revenue Bonds, Series 2006	3.625-4.5%	2016-2025	\$490,000

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.

	Interest Rates	Maturity Date	Principal on December 31, 2018
Revenue Bonds, Series 2015	1.0-3.15%	2016-2030	\$6,980,000

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 2019.

Authorized Positions – 2019				
	Full Time	Part Time		Elected
General Fund				
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	3			
Parks & Recreation	24	41		
General Total	208	46		13
Street Fund				
Beautification	5			
Street Department	14			
Street Total	19	-		-
Sanitation Fund				
Garbage	6			
Trash	7			
Recycling	3			
Sanitation Total	16	-		-
Emergency Medical Services Fund				
Emergency Medical Services	12			
CDBG				
Community Development	1			
Staffing Totals	256	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 1st 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 1st. The budget includes proposed expenditures/expenses and means of financing them.

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

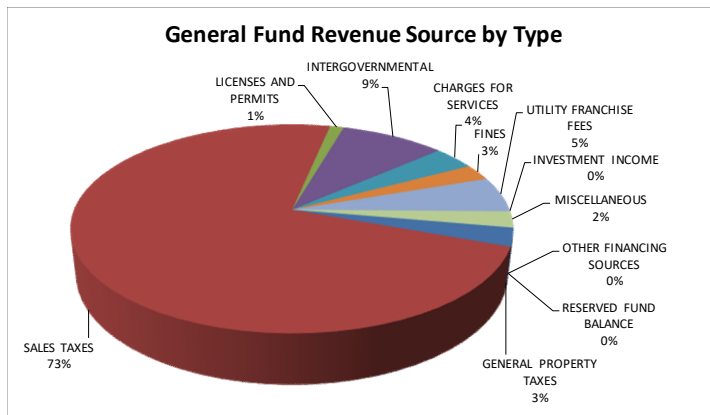
The City will seek annual renewal of the GFOA Certificate of Achievement for Excellence in Financial Reporting.

FUND SUMMARIES

The General Fund

The budget for general operations of the City of Jacksonville for 2019 will be \$19.7 million. This is a decrease from \$19.9 million in the 2018 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 73% of

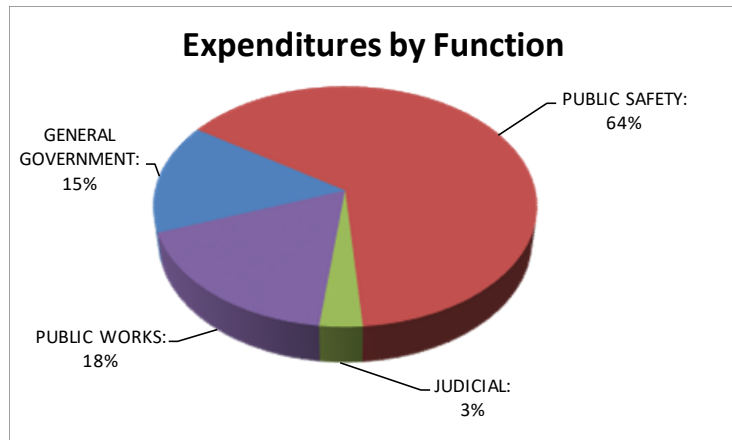
anticipated revenues and consist of both the City and County one-cent sales taxes, and an alcoholic beverage tax. The additional one-cent City sales tax that became effective January 1, 2004 was restricted in its initial phase to the projects designated by the voters when they approved the levy in November 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 9% of the budget or \$1,795,878 which is a slight decrease from 2,046,927 in 2018. Utility franchises contribute \$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 \$19.7 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 2019

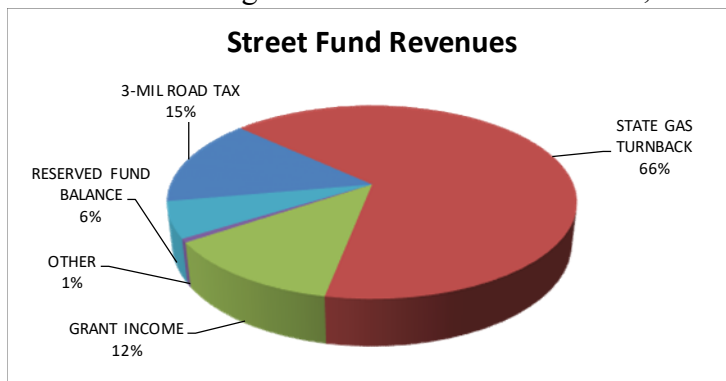
- The Police department will be hiring part-time School Resource Officers for our schools. The Jacksonville North Pulaski School District has agreed to reimburse the City for half of the personnel cost for these School Resource Officers.
- The Animal Control department will have an increase in veterinarian fees due to reduction of anticipated donations.
- The Courts department will be converting their information into a new software that will allow them to communicate with other courts. The previous software had been in place since 1997.
- The Fire department will purchase an emergency response vehicle for the Fire Chief. This will allow him to have quicker access to accident scenes than his personal vehicle.

The Street Fund

The Street Fund budget for 2019 is \$2.6 million, representing a decrease of \$679,573 from the 2018 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 were several construction projects that began in 2018 that will be completed in 2019. The constructions costs are lower than last year but higher than prior years.

Revenues

Street Fund revenues are derived primarily through gas turnback funds and highway construction distribution funds, accounting for 66% of projected revenues and the 3-mil road tax accounting for 15% of revenues. In 2019, 12% 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 2019 budget. Reserves are only for projects that have been previously funded through current revenues but delayed due to weather, engineering, or other unforeseeable setbacks.



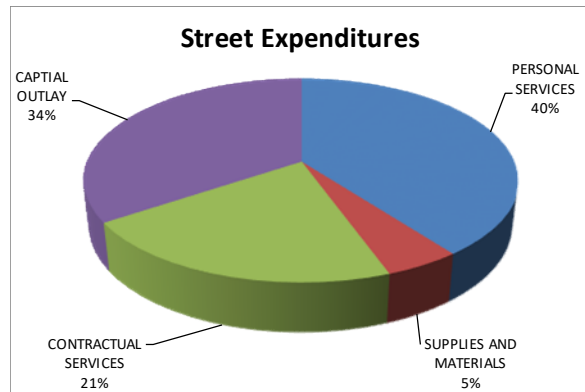
Similar to the General Fund, the state of the economy and State funding issues have seen the largest revenue source, the State gasoline tax turnback, remain static. Revenue flows over the past several years have remained flat with the impact of economic slow growth

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 2019 Street Fund expenditure budget appropriates \$2.6 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.

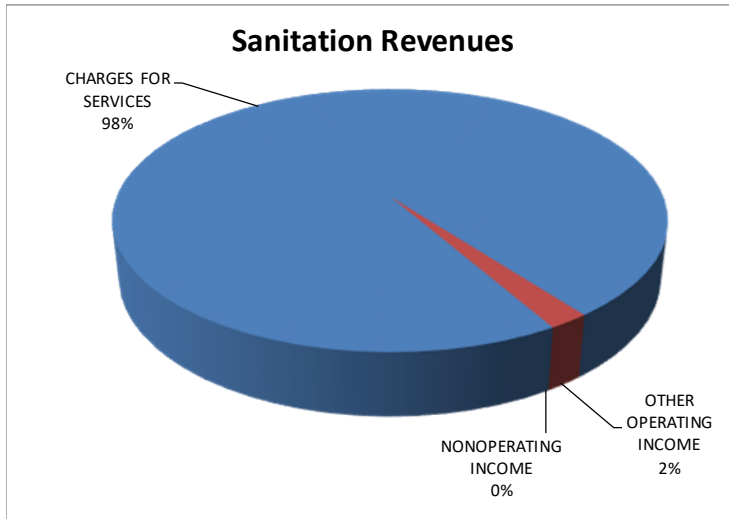
As an activity based fund, capital projects are the Street Fund's primary focus and accounts for 34% of all expenditures. The majority of the capital expenditures are for the seven-year rotating asphalt overlay program, drainage projects, and the master sidewalk plan.



Some of the major street activities for 2019 are:

- **Drainage Projects.** Our program to stabilize and connect several main drainage channels will again make inroads into the long-range street drainage plan; \$213,821 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; \$400,000 is budgeted in 2019 toward that goal.
- **Construction Projects.** The major construction project set to begin in 2019 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 2019, the construction costs consist mainly of cost for designs and the relocation of utilities.

The Sanitation Fund

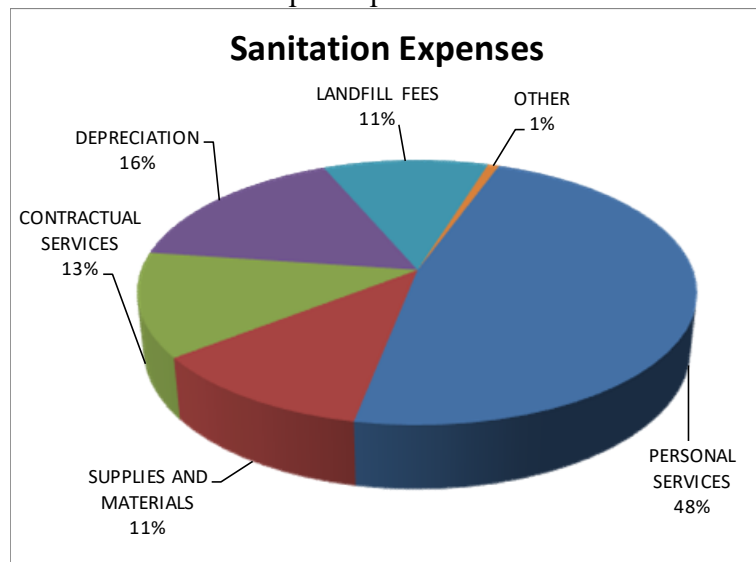


As an enterprise fund, Sanitation revenues are received for services rendered - garbage, trash, and recycling pickup and disposal. Enterprise funds are used to account for activities that are financed and operated in a manner similar to private business enterprises where the intent of the governing body 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, 48% of cost is in salaries, wages, and employee benefits. Contract service and depreciation are the next highest expenses with each being 13% of costs.

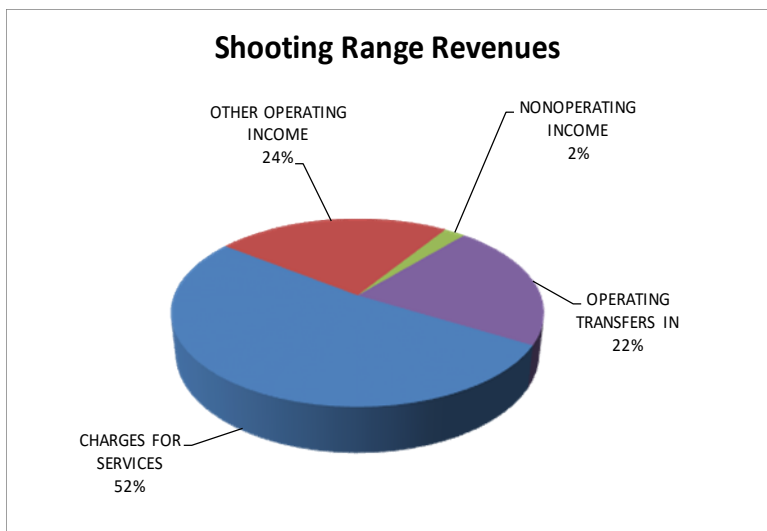
Garbage, trash, and recycling vehicles are constantly on the road providing sanitation services to Jacksonville residents. Vehicle and equipment repair and maintenance costs have increased this year due to the age of our grinder and some of our trucks. The purpose of the depreciation reserve is to help 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 2018, the depreciation reserve was 55% 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



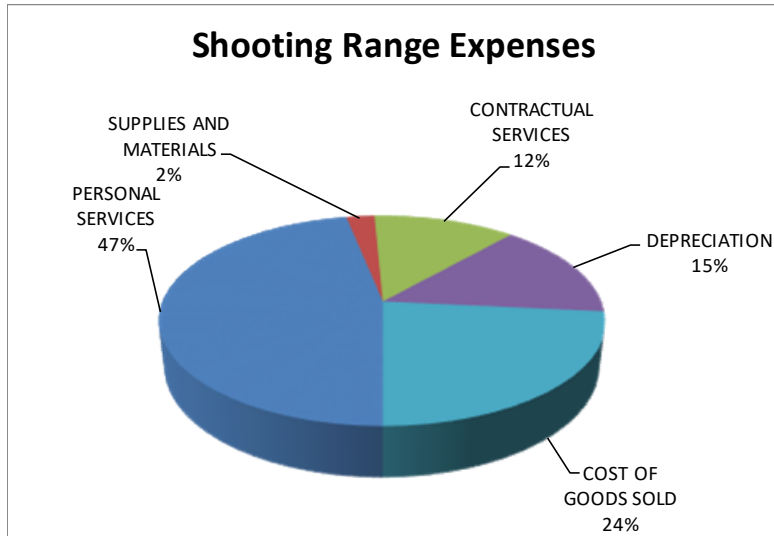
expense is recognized on those assets. Like the Sanitation Fund, the cost of operations should be supported by user charges.

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.

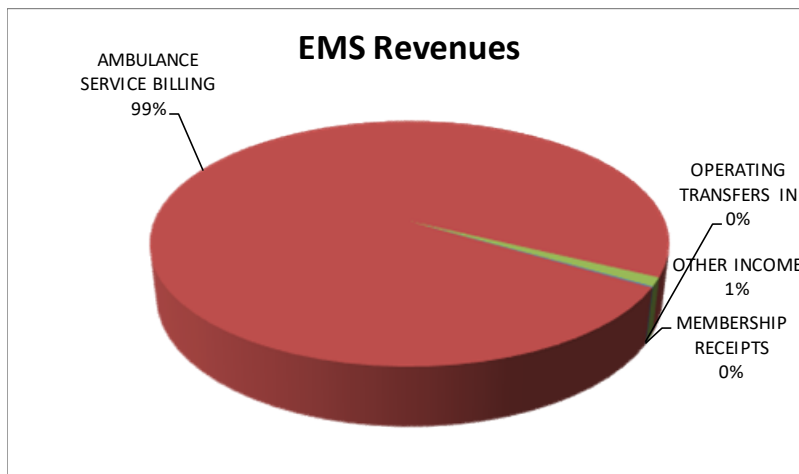
Unlike the Sanitation and

EMS Funds, the Shooting Range Fund sells merchandise to produce revenue. These sales are recorded as “other operating income” and are projected to be 24% of total revenues. Of course, the majority of revenues are generated from charges for services (52%). This fund is subsidized by the General Fund.

Just like all other Funds, the largest expenses are for personal costs at 47%. The next largest expenses are for Cost of Goods Sold at 24%. 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.

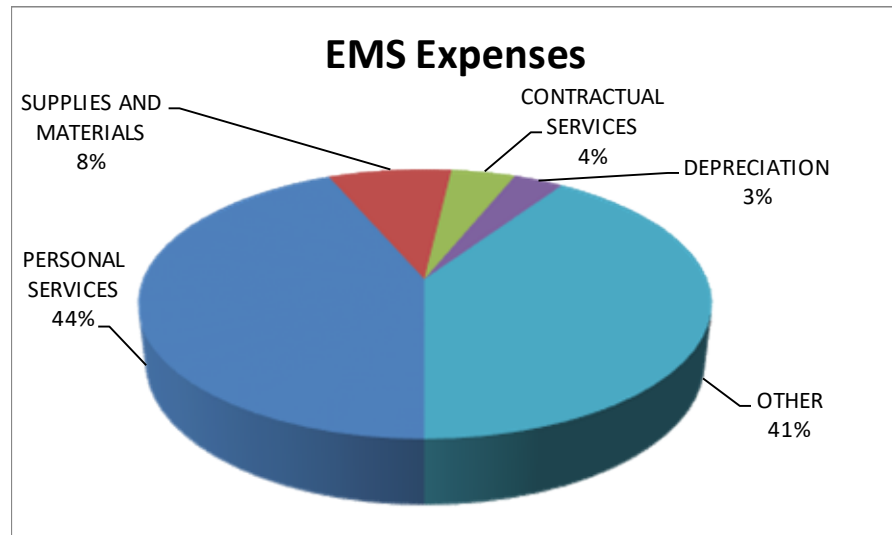
Billings for the ambulance service makes up 99% of the revenues for EMS fund.

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 44% of expenses. The next largest expense is bad debt at 41%.

Ambulances are on call 24 hours a day, 365 days a year. During 2018, our ambulance run volume increased to 4,253, compared to 4,216 in 2017. Of those runs, approximately 2,934 resulted in patients being transported or 69% of the total run volume.



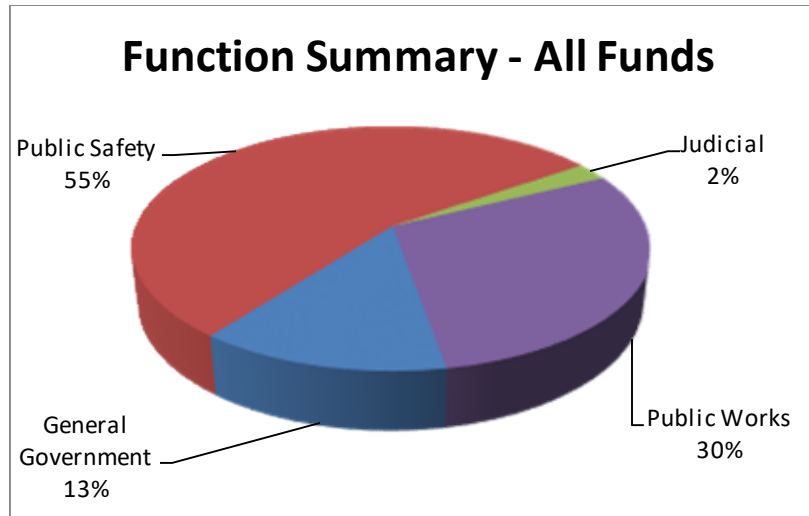
We currently have four ambulances in our fleet. The oldest one is a 2003 model while the newest one is a 2018 model. We will be purchasing a new one in 2019.

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 (55%) with the next largest portion going to public works (30%). This shows that keeping our citizens safe and maintaining our infrastructure are main goals for the City of Jacksonville. The 2019 total budget is less than 2018 by -3%. The following chart shows the allocation by function.

	Expenditures	Expenditures	
	Budget	Budget	Percentage
	2018	2019	Change
General Government	3,073,710	3,492,272	14%
Public Safety	14,461,749	14,561,581	1%
Judicial	582,701	627,072	8%
Public Works	9,127,207	7,828,921	-14%
	27,245,367	26,509,846	-3%

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 2016, Actual 2017, Budgeted 2018, and Budgeted 2019 figures.



CITY OF JACKSONVILLE, ARKANSAS

GENERAL FUND

BUDGETARY REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET 2019

Revenues:

Property tax (Pensions)	560,000
Sales taxes (Drink taxes)	14,350,725
Licenses and permits	237,300
Intergovernmental	1,795,878
Charges for services	715,599
Fines	497,616
Utility franchise fees	1,089,800
Investment income	-
Miscellaneous	492,955
Operating transfers in	3,000
Total Revenues	19,742,873

Expenditures:

Personal services	15,015,895
Supplies and materials	642,155
Contractual services	2,958,387
Capital outlay	341,900
Other Financing Uses	58,000
Operating transfers out	726,536
Total Expenditures	19,742,873

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

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BUDGET REPORT FOR CITY OF JACKSONVILLE
General Revenues

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUAL REVENUE	2017 ACTUAL REVENUE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET
General property taxes:					
01-00-4010	Property taxes (Pensions)	559,359	556,757	550,000	560,000
Sales taxes:					
01-00-4050	County Sales Tax	6,042,853	6,144,151	6,256,166	6,295,257
01-00-4060	City Sales Tax	7,643,899	7,786,515	7,913,729	7,970,468
01-00-4095	In Lieu of Tax	-	-	-	-
01-00-4098	Drink Tax	94,402	82,913	90,000	85,000
	Total Sales taxes	13,781,154	14,013,579	14,259,895	14,350,725
Licenses and permits:					
01-00-4090	Privilege taxes	178,494	195,715	190,000	185,000
01-00-4092	Farmer's Market Permits	-	-	-	-
01-00-4210	Building permits	32,293	208,844	35,000	35,000
01-00-4220	Electrical and plumbing permits	13,416	27,407	13,000	15,000
01-00-4230	Construction Surcharges	(789)	244	300	300
01-00-4240	Sign permits	2,111	1,575	1,500	1,500
01-00-4880	Rezoning fees	750	750	700	500
	Total Licenses and permits	226,275	434,535	240,500	237,300
Intergovernmental:					
01-00-4020	State insurance turnback (LOPFI)	560,631	602,802	600,000	603,500
01-00-4030	State tax turnback	451,246	449,828	450,000	447,000
01-00-4035	State insurance turnback - pensions	240,742	218,535	205,000	184,103
01-00-4100	Hotel/Motel Tax Revenue	27,446	28,646	28,984	29,025
01-00-4110	Prepared Food Tax Revenue	387,910	399,955	397,913	397,850
01-00-4400	Grant Income	112,322	73,877	200,600	63,600
01-00-4450	Advertising & Promotions Contributions	229,950	179,000	164,430	70,800
	Total Intergovernmental	2,010,247	1,952,643	2,046,927	1,795,878
Charges for services:					
01-00-4331	Lot Maintenance Revenue	16,900	28,836	19,500	24,000
01-00-4332	Athletics programs	612	778	700	50
01-00-4333	Class fees & recreation	60,843	58,689	57,000	66,000
01-00-4334	Center passes	174,732	161,120	150,000	145,000
01-00-4336	Splash Zone Revenue	143,011	128,506	125,000	130,000
01-00-4337	Special Events	56,858	44,650	50,500	67,800
01-00-4338	Fees and rentals	13,044	11,462	11,158	35,000
01-00-4339	Center facility rental	101,149	96,910	90,000	90,000
01-00-4340	Player /Spectator Fees	44,394	39,409	38,000	34,000
01-00-4770	Engineering services	40,277	40,277	20,000	20,000
01-00-4780	Accounting services	28,001	29,001	29,001	29,001
01-00-4785	Public works director services	44,148	44,148	44,148	44,148
01-00-4905	Outside city fire protection	600	600	600	600
01-00-4920	City mechanic services	33,602	30,990	22,000	30,000
	Total Charges for services	958,541	715,376	657,607	715,599

BUDGET REPORT FOR CITY OF JACKSONVILLE
General Revenues

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUAL REVENUE	2017 ACTUAL REVENUE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET
Fines:					
01-00-4330	Dog Tags & Fines	14,805	13,932	9,000	21,000
01-00-4350	Court fines	460,170	448,777	405,000	410,000
01-00-4351	Court fines - Jail Costs	58,620	58,331	55,000	50,000
01-00-4352	Police Warrant fees	17,704	10,205	10,000	5,000
01-00-4360	Court fines-Act 1252 District Judge/Clerk Retirement	10,508	10,508	10,508	10,508
01-00-4370	Ordinance 708	1,108	1,108	1,108	1,108
	Total Fines	562,915	542,861	490,616	497,616
Utility franchise fees:					
01-00-4120	Utility franchise fees-CenturyTel	38,482	32,867	29,000	27,000
01-00-4130	Utility franchise fees-SBC - SW Bell	13,657	9,712	9,000	7,800
01-00-4140	Utility franchise fees-Entergy	620,259	611,518	620,000	620,000
01-00-4160	Utility franchise fees-Arkla	130,636	144,937	130,000	150,000
01-00-4170	Utility franchise fees-First Electric Cooperative	42,496	42,050	42,000	47,000
01-00-4180	Utility franchise fees-Cable TV	243,686	230,659	220,000	213,000
01-00-4190	Utility franchise fees-Windstream	16,650	21,797	18,000	20,000
01-00-4195	Utility franchise fees-Ritter Communications	-	2,460	-	5,000
	Total Utility franchise fees	1,105,866	1,096,000	1,068,000	1,089,800
Investment income:					
01-00-4710	Interest income	-	-	-	-
Miscellaneous:					
01-00-4700	Gains/losses	5,530	85,597	6,000	-
01-00-4895	9-1-1 RECEIPTS	49,218	40,331	44,000	40,000
01-00-4896	9-1-1 RECEIPTS-AR Emerg Telephone S	173,587	184,732	170,000	190,000
01-00-4898	ACT 442 - 9-1-1 RECEIPTS	2,000	2,000	2,000	2,000
01-00-4900	Miscellaneous revenues	79,168	49,120	83,350	159,955
01-00-4901	Donations	257,500	110,000	201,149	-
01-00-4930	Workers compensation reimbursements	21,315	306	-	-
01-00-4950	Concession receipts	5,831	1,115	1,000	1,000
01-00-4952	Concession receipts-Splash Zones/Soccer	110,058	119,203	115,000	100,000
	Total Miscellaneous	704,207	592,404	622,499	492,955
	Total Revenues	19,908,564	19,904,155	19,936,044	19,739,873
Reserved fund balances:					
01-00-4990	Ordinance 708	-	-	-	-
01-00-4990	Property loss payments	-	-	-	-
01-00-4990	Contingency for retirements, etc	-	-	-	-
01-00-4990	Opening fund balance	-	-	-	-
	Total Reserved fund balances	-	-	-	-
Operating transfers-in:					
01-00-4940	Transfers in, Drug Funds	12,000	(3,000)	3,000	3,000
	Total Operating transfers-in	12,000	(3,000)	3,000	3,000
	Total Estimated Revenues	19,920,564	19,901,155	19,939,044	19,742,873



CITY OF JACKSONVILLE
EXPENDITURE BUDGET
FUNCTION SUMMARY

ACCOUNT DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ACTUAL EXPENDITURE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET
General Government:				
City Clerk	138,613	133,401	136,949	138,557
City Council	124,243	133,796	126,181	94,781
Office of the Mayor	241,816	251,182	249,847	250,400
General Services	137,110	135,757	140,266	130,137
Finance	461,488	467,801	477,619	502,848
Debt Service	981,156	1,085,000	1,111,536	726,536
Human Resources	209,818	175,222	175,964	171,061
Director of Administration	108,414	166,399	40,284	58,949
Director of Information Technology	137,211	272,815	376,979	499,539
City Mechanic	305,850	146,226	138,085	142,281
Contingency		-	100,000	78,000
Total General Government	2,845,719	2,967,599	3,073,710	2,793,089
Public Safety:				
Police Department	7,248,316	6,887,628	6,440,331	6,512,923
Fire Department	4,687,859	4,558,716	4,985,711	4,948,325
9-1-1 Emergency Response	699,038	714,323	916,533	923,927
Animal Control	280,536	290,121	303,663	316,995
Total Public Safety	12,915,749	12,450,788	12,646,238	12,702,170
Judicial:				
City Attorney	163,699	264,881	197,187	267,483
Municipal Court	321,586	320,691	385,514	359,589
Total Judicial	485,285	585,572	582,701	627,072
Public Works:				
Director of Public Works	119,166	128,390	130,629	163,704
Library	86,355	78,374	81,725	79,100
Engineering	285,716	308,798	255,034	177,091
Code Enforcement	217,663	210,386	191,478	259,309
General and Administrative	696,676	542,642	438,762	287,383
Parks and Recreation	2,752,439	2,467,356	2,530,939	2,645,019
Scholarships	9,158	-	-	-
Ordinance 708	386	1,218	7,828	8,936
Total Public Works	4,167,559	3,737,164	3,636,395	3,620,542
Total Budget Expenditures	20,414,312	19,741,123	19,939,044	19,742,873

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 01 - General Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016	2017	2018	2019
		ACTUAL EXPENDITURE	ACTUAL EXPENDITURE	ORIGINAL BUDGET	PROPOSED BUDGET
PERSONAL SERVICES					
5010	SALARIES	9,257,303	9,107,927	8,829,163	8,822,195
5011	OVERTIME	627,395	553,438	504,525	464,374
5020	PART-TIME HELP	412,082	400,801	438,303	628,071
5040	RETIREMENT	83,839	85,391	87,427	140,264
5360	LOCAL PENSION MATCH	820,380	775,291	769,000	744,103
5370	STATE RETIREMENT PLAN	1,294,823	1,203,160	1,410,762	1,400,472
5900	FICA MATCH	587,498	572,422	552,165	566,074
5910	RETIREMENT EXPENSE - APERS	511,732	477,654	517,960	565,666
5920	GROUP INSURANCE EXPENSE	1,316,295	1,414,335	1,475,619	1,503,987
5930	UNEMPLOYMENT INSURANCE	(12,121)	(944)	6,252	21,634
5940	WORKERS COMP.INSURANCE	212,633	183,114	194,276	159,055
		15,111,859	14,772,589	14,785,452	15,015,895
CONTRACTUAL SERVICES					
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	447,108	419,349	508,878	574,354
5050	ELECTRICITY	372,648	362,139	364,221	308,463
5060	GAS (HEATING)	42,389	42,184	46,593	49,431
5070	TELEPHONE	227,454	230,574	225,164	219,483
5110	PRINTING & ADVERTISING	46,961	47,869	64,335	84,225
5130	VEHICLE REPAIRS & MAINTENANCE	187,892	132,102	148,300	117,512
5140	EQUIPMENT RENTAL & MAINTENANCE	338,127	292,770	367,762	376,160
5150	OPERATING EXPENSE	15,381	11,540	12,784	13,828
5160	RADIO REPAIR & MAINTENANCE	73,007	75,685	80,671	87,847
5170	JAIL EXPENSE	204,277	208,529	225,316	235,316
5180	POSTAGE	16,638	9,106	14,190	11,650
5210	SCHOOLS & SEMINARS	49,502	35,276	50,872	56,277
5230	PHYSICALS	48,626	39,820	47,380	42,000
5250	CANINE EXPENSE	8,957	9,328	17,540	12,000
5260	VETERINARIAN FEES	7,937	5,173	16,000	20,000
5280	PROFESSIONAL DUES	800	820	1,159	1,135
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	-	-	6,000	6,000
5284	MUNICIPAL LEAGUE DUES	64,426	85,699	85,699	85,699
5285	Jacksonville Health Dept Support	2,921	2,921	2,921	2,921
5290	BUILDING REPAIR & MAINTENANCE	329,427	254,859	226,550	228,988
5291	LOT MAINTENANCE	89	85	100	200
5310	ELECTION EXPENSE	11,523	-	9,000	9,000
5340	BUILDING/VEHICLE INSURANCE	89,520	100,806	105,735	105,105
5345	VEHICLE/PROPERTY LOSS PAYMENTS	-	-	25,000	25,000
5380	LEGAL FEES	10,355	88,260	12,200	15,200
5480	JACKSONVILLE ELDERLY PROGRAM	50,000	50,000	50,000	50,000
5483	Jacksonville Boys/Girls Club	16,320	51,087	-	-
5487	ECONOMIC DEVELOPMENT	6,375	2,910	5,000	5,000
5510	COMMUNICATION LEASES	11,179	10,655	10,500	8,000
5629	REMONUMENTATION	-	-	1,200	1,200
5637	ASBESTOS ABATEMENT	-	1,675	-	9,000
5710	CRIME STOPPER PAYMENTS	-	-	500	-
5715	NARCOTICS BUY MONEY	12,000	(3,000)	7,500	3,000
5836	SR.CITIZENS UTILITIES	28,053	28,638	28,670	26,000
5840	OPERATING TRANSFERS	1,416,145	1,327,989	1,261,536	726,536
5842	LANDSCAPE/TURF MAINTENANCE	75,547	29,959	38,000	35,500
5845	RENTAL PROPERTY EXPENSE	18,626	20,902	18,250	19,958
5846	TOURISM & PROMOTION	4,470	3,884	5,700	6,368
5980	CONTINGENCY	-	-	100,000	78,000
		4,263,247	4,008,160	4,219,793	3,684,923

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 01 - General Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ACTUAL EXPENDITURE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET
SUPPLIES AND MATERIALS					
5090	SUPPLIES/OFFICE EXPENSE	328,705	242,829	245,765	254,804
5091	PUBLIC EDUCATION MATERIALS	3,248	2,487	3,191	3,191
5095	Office Equip & Small Tools	19,072	15,721	17,265	10,602
5120	VEHICLE GAS & OIL	185,754	186,892	174,634	190,550
5135	TIRES & TIRE REPAIR	33,951	28,797	25,350	31,500
5190	JANITOR SUPPLIES	36,800	25,559	41,639	26,148
5200	UNIFORM EXPENSE	129,735	88,125	102,571	125,360
		737,265	590,410	610,415	642,155
CAPITAL OUTLAY					
5500	EQUIPMENT PURCHASE	292,123	269,474	248,884	295,900
5540	CONSTRUCTION	-	-	-	22,000
5542	STRUCTURAL CONDEMNATION	9,820	28,025	10,000	24,000
		301,943	297,499	258,884	341,900
OTHER FINANCING USES					
5147	COST OF GOODS SOLD	-	72,465	64,500	58,000
		-	72,465	64,500	58,000
TOTAL APPROPRIATIONS		20,414,312	19,741,123	19,939,044	19,742,873

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ACTUAL EXPENDITURE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET
Dept 01-City Clerk					
PERSONAL SERVICES					
01-01-5010	SALARIES	84,561	82,956	86,461	86,281
01-01-5011	OVERTIME	25	110	250	250
01-01-5040	RETIREMENT	17,478	17,478	17,478	17,478
01-01-5900	FICA MATCH	6,228	6,144	6,526	6,512
01-01-5910	RETIREMENT EXPENSE	12,261	12,150	13,284	13,257
01-01-5920	GROUP INSURANCE	9,920	8,316	7,992	8,042
01-01-5930	UNEMPLOYMENT INSURANCE	(48)	17	52	188
01-01-5940	WORKERS COMP.INSURANCE	1,000	1,501	110	109
		<u>131,425</u>	<u>128,672</u>	<u>132,153</u>	<u>132,117</u>
SUPPLIES AND MATERIALS					
01-01-5090	SUPPLIES/OFFICE EXPENSE	3,336	1,992	1,700	2,000
01-01-5095	Office Equip & Small Tools	-	-	-	-
		<u>3,336</u>	<u>1,992</u>	<u>1,700</u>	<u>2,000</u>
CONTRACTUAL SERVICES					
01-01-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	13	-	-	-
01-01-5110	PRINTING & ADVERTISING	3,252	1,770	2,300	3,240
01-01-5150	OPERATING EXPENSE	587	967	796	1,200
01-01-5210	SCHOOLS & SEMINARS	-	-	-	-
		<u>3,852</u>	<u>2,737</u>	<u>3,096</u>	<u>4,440</u>
Totals for dept 01-City Clerk		<u>138,613</u>	<u>133,401</u>	<u>136,949</u>	<u>138,557</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ACTUAL EXPENDITURE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET
Dept 02-City Council					
PERSONAL SERVICES					
01-02-5010	SALARIES	70,890	70,890	70,890	70,890
01-02-5900	FICA MATCH	4,669	4,669	4,669	4,740
01-02-5920	GROUP INSURANCE	45,834	49,806	48,996	17,092
01-02-5930	UNEMPLOYMENT INSURANCE	-	-	130	470
01-02-5940	WORKERS COMP.INSURANCE	1,500	7,505	96	89
		<u>122,893</u>	<u>132,870</u>	<u>124,781</u>	<u>93,281</u>
SUPPLIES AND MATERIALS					
01-02-5090	SUPPLIES/OFFICE EXPENSE	0	-	-	100
		<u>0</u>	<u>-</u>	<u>-</u>	<u>100</u>
CONTRACTUAL SERVICES					
01-02-5210	SCHOOLS & SEMINARS	1,350	926	1,400	1,400
		<u>1,350</u>	<u>926</u>	<u>1,400</u>	<u>1,400</u>
Totals for dept 02-City Council		<u>124,243</u>	<u>133,796</u>	<u>126,181</u>	<u>94,781</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ACTUAL EXPENDITURE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET
Dept 03-Police Department					
PERSONAL SERVICES					
01-03-5010	SALARIES	3,763,336	3,608,973	3,313,310	3,255,934
01-03-5011	OVERTIME	216,719	196,985	175,000	175,000
01-03-5020	PART - TIME HELP	333,820	-	-	139,360
01-03-5360	LOCAL PENSION MATCH	753,333	329,578	331,000	331,000
01-03-5370	STATE RETIREMENT PLAN	291,562	707,168	721,613	704,615
01-03-5900	FICA MATCH	67,547	279,223	258,291	265,446
01-03-5910	RETIREMENT EXPENSE	525,260	64,240	63,979	69,550
01-03-5920	GROUP INSURANCE	(4,466)	569,724	555,945	617,400
01-03-5930	UNEMPLOYMENT INSURANCE	85,000	(195)	2,414	7,714
01-03-5940	WORKERS COMP.INSURANCE		71,294	77,208	57,790
		6,032,111	5,826,990	5,498,760	5,623,809
SUPPLIES AND MATERIALS					
01-03-5090	SUPPLIES/OFFICE EXPENSE	30,955	32,828	28,475	24,120
01-03-5095	Office Equip & Small Tools	1,215	4,526	4,250	1,918
01-03-5120	VEHICLE GAS & OIL	119,165	125,757	110,000	120,000
01-03-5135	TIRES & TIRE REPAIR	17,923	18,991	14,750	19,000
01-03-5200	UNIFORM EXPENSE	71,039	46,711	42,400	35,000
		240,297	228,813	199,875	200,038
CONTRACTUAL SERVICES					
01-03-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	18,686	22,225	23,000	26,681
01-03-5050	ELECTRICITY	85,483	78,881	82,500	65,000
01-03-5060	GAS (HEATING)	9,689	8,724	10,000	12,000
01-03-5070	TELEPHONE	65,997	63,653	62,520	70,200
01-03-5110	PRINTING & ADVERTISING	2,407	3,035	2,500	3,000
01-03-5130	VEHICLE REPAIRS & MAINTENANCE	129,519	94,411	108,500	64,612
01-03-5140	EQUIPMENT RENTAL & MAINTENANCE	60,953	70,058	62,500	63,491
01-03-5150	OPERATING EXPENSE	481	313	350	350
01-03-5160	RADIO REPAIR & MAINTENANCE	34,295	36,010	36,010	38,321
01-03-5170	JAIL EXPENSE	204,277	208,529	225,316	235,316
01-03-5180	POSTAGE	5,165	385	1,500	1,200
01-03-5210	SCHOOLS & SEMINARS	12,852	9,172	11,000	18,000
01-03-5230	PHYSICALS	26,586	19,464	21,500	20,000
01-03-5250	CANINE EXPENSE	3,783	6,231	12,500	5,000
01-03-5290	BUILDING REPAIR & MAINTENANCE	48,302	29,236	30,500	29,005
01-03-5340	BUILDING/VEHICLE INSURANCE	31,462	23,843	33,000	25,900
01-03-5510	COMMUNICATION LEASES	11,179	10,655	10,500	8,000
01-03-5710	CRIME STOPPER PAYMENTS	0	-	500	-
01-03-5715	NARCOTICS BUY MONEY	12,000	(3,000)	7,500	3,000
		763,116	681,825	741,696	689,076
CAPTIAL OUTLAY					
01-03-5500	EQUIPMENT PURCHASES	212,792	150,000	-	-
		212,792	150,000	-	-
Totals for dept 03-Police Department		7,248,316	6,887,628	6,440,331	6,512,923

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ACTUAL EXPENDITURE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET
Dept 04-Fire Department					
PERSONAL SERVICES					
01-04-5010	SALARIES	2,497,851	2,589,796	2,663,077	2,633,575
01-04-5011	OVERTIME	327,646	256,261	244,725	204,574
01-04-5360	LOCAL PENSION MATCH	486,560	445,713	438,000	413,103
01-04-5370	STATE RETIREMENT PLAN	541,332	487,172	689,149	695,857
01-04-5900	FICA MATCH	39,325	41,826	41,875	41,449
01-04-5910	RETIREMENT EXPENSE	5,185	5,009	5,704	5,609
01-04-5920	GROUP INSURANCE	340,995	389,020	470,790	473,435
01-04-5930	UNEMPLOYMENT INSURANCE	(3,129)	(445)	1,451	5,268
01-04-5940	WORKERS COMP.INSURANCE	98,735	39,026	92,174	80,914
		4,334,500	4,253,378	4,646,945	4,553,784
SUPPLIES AND MATERIALS					
01-04-5090	SUPPLIES/OFFICE EXPENSE	8,683	6,617	5,620	5,696
01-04-5091	PUBLIC EDUCATION MATERIALS	3,248	2,487	3,191	3,191
01-04-5095	Office Equip & Small Tools	2,872	1,209	641	584
01-04-5120	VEHICLE GAS & OIL	22,715	30,553	29,894	35,000
01-04-5135	TIRES & TIRE REPAIR	9,007	6,937	7,100	9,000
01-04-5190	JANITOR SUPPLIES	8,064	5,712	12,139	4,072
01-04-5200	UNIFORM EXPENSE	48,671	29,368	48,892	78,681
		103,260	82,883	107,477	136,224
CONTRACTUAL SERVICES					
01-04-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	5,720	13,922	24,654	18,461
01-04-5050	ELECTRICITY	28,556	28,030	26,481	27,000
01-04-5060	GAS (HEATING)	5,821	5,266	6,824	6,156
01-04-5070	TELEPHONE	37,573	41,120	38,700	37,000
01-04-5110	PRINTING & ADVERTISING	291	236	300	100
01-04-5130	VEHICLE REPAIRS & MAINTENANCE	36,807	13,455	19,500	26,550
01-04-5140	EQUIPMENT RENTAL & MAINTENANCE	26,099	21,866	17,843	27,244
01-04-5160	RADIO REPAIR & MAINTENANCE	14,389	13,591	13,461	14,326
01-04-5180	POSTAGE	125	194	250	250
01-04-5210	SCHOOLS & SEMINARS	7,933	9,017	12,355	12,206
01-04-5230	PHYSICALS	22,040	20,356	25,880	22,000
01-04-5280	PROFESSIONAL DUES	800	820	1,159	1,135
01-04-5290	BUILDING REPAIR & MAINTENANCE	24,974	15,781	15,834	18,437
01-04-5340	BUILDING/VEHICLE INSURANCE	16,645	26,915	24,500	26,900
		227,773	210,569	227,741	237,765
CAPTIAL OUTLAY					
01-04-5500	EQUIPMENT PURCHASES	22,326	11,886	3,548	20,552
		22,326	11,886	3,548	20,552
Totals for dept 04-Fire Department		4,687,859	4,558,716	4,985,711	4,948,325

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ACTUAL EXPENDITURE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET
Dept 05-Office of the Mayor					
PERSONAL SERVICES					
01-05-5010	SALARIES	128,928	133,516	132,573	134,573
01-05-5011	OVERTIME	736	-	-	-
01-05-5040	RETIREMENT	66,362	67,913	69,949	71,595
01-05-5900	FICA MATCH	9,648	9,959	9,407	9,407
01-05-5910	RETIREMENT EXPENSE	18,801	19,531	19,391	21,105
01-05-5920	GROUP INSURANCE	16,326	16,859	18,000	13,071
01-05-5930	UNEMPLOYMENT INSURANCE	(48)	17	52	188
01-05-5940	WORKERS COMP.INSURANCE	1,000	1,501	175	161
		<u>241,753</u>	<u>249,296</u>	<u>249,547</u>	<u>250,100</u>
SUPPLIES AND MATERIALS					
01-05-5090	SUPPLIES/OFFICE EXPENSE	63	741	300	300
		<u>63</u>	<u>741</u>	<u>300</u>	<u>300</u>
CAPTIAL OUTLAY					
01-05-5500	EQUIPMENT PURCHASES	-	1,145	-	-
		<u>-</u>	<u>1,145</u>	<u>-</u>	<u>-</u>
Totals for dept 05-Office of the Mayor		<u>241,816</u>	<u>251,182</u>	<u>249,847</u>	<u>250,400</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ACTUAL EXPENDITURE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET
Dept 06-City Attorney					
PERSONAL SERVICES					
01-06-5010	SALARIES	122,676	141,410	142,669	142,669
01-06-5040	RETIREMENT	-	-	-	51,190
01-06-5900	FICA MATCH	9,219	10,614	10,639	10,639
01-06-5910	RETIREMENT EXPENSE	3,527	5,785	6,172	21,857
01-06-5920	GROUP INSURANCE	10,211	13,106	18,000	18,101
01-06-5930	UNEMPLOYMENT INSURANCE	(48)	17	52	188
01-06-5940	WORKERS COMP.INSURANCE	1,000	1,501	165	180
		<u>146,585</u>	<u>172,433</u>	<u>177,697</u>	<u>244,824</u>
SUPPLIES AND MATERIALS					
01-06-5090	SUPPLIES/OFFICE EXPENSE	788	238	400	500
01-06-5095	Office Equip & Small Tools	329	-	-	-
		<u>1,117</u>	<u>238</u>	<u>400</u>	<u>500</u>
CONTRACTUAL SERVICES					
01-06-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	600	-	3,600	3,600
01-06-5070	TELEPHONE	3,240	3,214	3,240	3,309
01-06-5150	OPERATING EXPENSE	959	736	-	-
01-06-5210	SCHOOLS & SEMINARS	0	-	250	250
01-06-5380	LEGAL FEES	10,355	88,260	12,000	15,000
		<u>15,154</u>	<u>92,210</u>	<u>19,090</u>	<u>22,159</u>
CAPTIAL OUTLAY					
01-06-5500	EQUIPMENT PURCHASES	843	-	-	-
		<u>843</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals for dept 06-City Attorney		<u>163,699</u>	<u>264,881</u>	<u>197,187</u>	<u>267,483</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ACTUAL EXPENDITURE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET
Dept 07-9-1-1 Emergency Response					
PERSONAL SERVICES					
01-07-5010	SALARIES	451,158	389,596	472,186	479,362
01-07-5011	OVERTIME	11,571	24,125	24,000	24,000
01-07-5020	PART - TIME HELP	13,915	17,569	16,156	16,156
01-07-5370	STATE RETIREMENT PLAN	157	86	-	-
01-07-5900	FICA MATCH	35,285	31,589	38,181	38,674
01-07-5910	RETIREMENT EXPENSE	65,152	60,135	76,016	77,115
01-07-5920	GROUP INSURANCE	45,010	55,216	63,972	62,332
01-07-5930	UNEMPLOYMENT INSURANCE	(759)	(71)	363	1,411
01-07-5940	WORKERS COMP.INSURANCE	2,000	10,506	623	604
		<u>623,489</u>	<u>588,751</u>	<u>691,497</u>	<u>699,654</u>
SUPPLIES AND MATERIALS					
01-07-5090	SUPPLIES/OFFICE EXPENSE	3,058	2,996	3,525	3,200
01-07-5095	Office Equip & Small Tools	182	590	925	1,000
01-07-5120	VEHICLE GAS & OIL	335	367	520	350
01-07-5200	UNIFORM EXPENSE	1,093	662	600	600
		<u>4,668</u>	<u>4,615</u>	<u>5,570</u>	<u>5,150</u>
CONTRACTUAL SERVICES					
01-07-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	1,274	1,235	1,200	700
01-07-5050	ELECTRICITY	91	90	96	96
01-07-5070	TELEPHONE	13,476	14,430	14,296	14,420
01-07-5130	VEHICLE REPAIRS & MAINTANCE	151	-	150	100
01-07-5140	EQUIPMENT RENTAL & MAINTENANCE	27,361	27,811	35,975	37,367
01-07-5160	RADIO REPAIR & MAINTENANCE	24,322	26,084	31,200	35,200
01-07-5210	SCHOOLS & SEMINARS	658	1,264	1,800	1,000
01-07-5290	BUILDING REPAIR & MAINTENANCE	1,395	1,762	500	1,891
01-07-5340	BUILDING/VEHICLE INSURANCE	100	100	100	100
		<u>68,828</u>	<u>72,776</u>	<u>85,317</u>	<u>90,874</u>
CAPTIAL OUTLAY					
01-07-5500	EQUIPMENT PURCHASES	2,053	48,181	134,149	128,249
		<u>2,053</u>	<u>48,181</u>	<u>134,149</u>	<u>128,249</u>
Totals for dept 07-9-1-1 Emergency Response		<u>699,038</u>	<u>714,323</u>	<u>916,533</u>	<u>923,927</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ACTUAL EXPENDITURE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET
Dept 09-General Services					
CONTRACTUAL SERVICES					
01-09-5050	ELECTRICITY	19,964	17,360	19,508	15,300
01-09-5060	GAS (HEATING)	1,501	1,343	1,650	2,100
01-09-5070	TELEPHONE	48,580	47,805	48,305	40,176
01-09-5140	EQUIPMENT RENTAL & MAINTENANCE	25,759	21,371	24,895	25,445
01-09-5150	OPERATING EXPENSE	4,226	2,108	4,000	4,000
01-09-5180	POSTAGE	4,515	3,276	5,000	5,000
01-09-5290	BUILDING REPAIR & MAINTENANCE	12,788	23,336	16,408	16,948
01-09-5340	BUILDING/VEHICLE INSURANCE	5,033	7,166	5,800	7,300
01-09-5846	TOURISM & PROMOTION	4,470	3,884	5,700	6,368
		<u>126,836</u>	<u>127,649</u>	<u>131,266</u>	<u>122,637</u>
SUPPLIES AND MATERIALS					
01-09-5090	SUPPLIES/OFFICE EXPENSE	10,274	8,108	9,000	7,500
		<u>10,274</u>	<u>8,108</u>	<u>9,000</u>	<u>7,500</u>
Totals for dept 09-General Services		<u>137,110</u>	<u>135,757</u>	<u>140,266</u>	<u>130,137</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ACTUAL EXPENDITURE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET
Dept 10-Municipal Court					
PERSONAL SERVICES					
01-10-5010	SALARIES	155,778	157,196	160,965	160,965
01-10-5020	PART-TIME HELP	6,464	-	-	-
01-10-5900	FICA MATCH	11,841	11,425	11,835	11,835
01-10-5910	RETIREMENT EXPENSE	22,639	22,662	24,660	24,660
01-10-5920	GROUP INSURANCE	27,708	34,392	30,996	26,143
01-10-5930	UNEMPLOYMENT INSURANCE	(271)	(2)	130	470
01-10-5940	WORKERS COMP.INSURANCE	1,000	4,503	216	203
		<u>225,159</u>	<u>230,176</u>	<u>228,802</u>	<u>224,276</u>
SUPPLIES AND MATERIALS					
01-10-5090	SUPPLIES/OFFICE EXPENSE	5,772	6,725	5,937	6,520
01-10-5095	Office Equip & Small Tools	965	1,012	1,200	-
		<u>6,737</u>	<u>7,737</u>	<u>7,137</u>	<u>6,520</u>
CONTRACTUAL SERVICES					
01-10-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	59,300	37,164	38,539	93,539
01-10-5050	ELECTRICITY	2,707	2,531	2,635	2,567
01-10-5060	GAS(HEATING)	889	877	941	979
01-10-5070	TELEPHONE	7,263	7,285	7,275	7,560
01-10-5110	PRINTING & ADVERTISING	1,254	1,412	1,735	2,035
01-10-5140	EQUIPMENT RENTAL & MAINTENANCE	12,802	14,589	88,400	9,650
01-10-5180	POSTAGE	2,199	2,628	5,000	3,000
01-10-5210	SCHOOLS & SEMINARS	1,630	1,779	1,800	2,063
01-10-5290	BUILDING REPAIR & MAINTENANCE	1,302	1,383	1,800	1,800
01-10-5340	BUILDING/VEHICLE INSURANCE	344	5,359	450	5,600
		<u>89,690</u>	<u>75,007</u>	<u>148,575</u>	<u>128,793</u>
CAPTIAL OUTLAY					
01-10-5500	EQUIPMENT PURCHASES	-	7,771	1,000	-
		<u>-</u>	<u>7,771</u>	<u>1,000</u>	<u>-</u>
Totals for dept 10-Municipal Court		<u>321,586</u>	<u>320,691</u>	<u>385,514</u>	<u>359,589</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ACTUAL EXPENDITURE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET
Dept 11-Finance					
PERSONAL SERVICES					
01-11-5010	SALARIES	291,027	290,247	301,749	306,749
01-11-5011	OVERTIME	1,295	244	500	500
01-11-5900	FICA MATCH	21,084	20,860	22,516	22,898
01-11-5910	RETIREMENT EXPENSE	42,387	42,490	46,305	47,071
01-11-5920	GROUP INSURANCE	38,525	43,169	37,980	38,206
01-11-5930	UNEMPLOYMENT INSURANCE	(348)	(14)	181	658
01-11-5940	WORKERS COMP.INSURANCE	1,000	5,253	384	354
		<u>394,970</u>	<u>402,249</u>	<u>409,615</u>	<u>416,436</u>
SUPPLIES AND MATERIALS					
01-11-5090	SUPPLIES/OFFICE EXPENSE	2,968	2,706	2,647	1,707
01-11-5095	Office Equip & Small Tools	104	239	-	-
01-11-5120	VEHICLE GAS & OIL	372	377	400	400
		<u>3,444</u>	<u>3,322</u>	<u>3,047</u>	<u>2,107</u>
CONTRACTUAL SERVICES					
01-11-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	37,157	39,320	37,170	39,470
01-11-5070	TELEPHONE	1,163	1,164	1,164	1,050
01-11-5110	PRINTING & ADVERTISING	3,338	2,176	2,350	2,440
01-11-5140	EQUIPMENT RENTAL & MAINTENANCE	16,946	17,233	16,690	38,350
01-11-5210	SCHOOLS & SEMINARS	4,470	2,337	3,767	2,995
		<u>63,074</u>	<u>62,230</u>	<u>61,141</u>	<u>84,305</u>
CAPTIAL OUTLAY					
01-11-5500	EQUIPMENT PURCHASES	0	-	3,816	-
		<u>0</u>	<u>-</u>	<u>3,816</u>	<u>-</u>
Totals for dept 11-Finance		<u>461,488</u>	<u>467,801</u>	<u>477,619</u>	<u>502,848</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ACTUAL EXPENDITURE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET
Dept 13-DEBT SERVICE					
CONTRACTUAL SERVICES					
01-13-5840	OPERATING TRANSFERS	981,156	1,085,000	1,111,536	726,536
		981,156	1,085,000	1,111,536	726,536
Totals for dept 13-DEBT SERVICE		981,156	1,085,000	1,111,536	726,536

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ACTUAL EXPENDITURE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET
Dept 14-Human Resources					
PERSONAL SERVICES					
01-14-5010	SALARIES	128,294	104,416	105,519	100,365
01-14-5011	OVERTIME	466	866	250	250
01-14-5900	FICA MATCH	9,442	7,849	7,888	7,493
01-14-5910	RETIREMENT EXPENSE	18,676	15,408	16,005	15,414
01-14-5920	GROUP INSURANCE	17,348	13,106	12,996	13,071
01-14-5930	UNEMPLOYMENT INSURANCE	(194)	(27)	52	188
01-14-5940	WORKERS COMP.INSURANCE	477	2,251	170	177
		<u>174,509</u>	<u>143,869</u>	<u>142,880</u>	<u>136,958</u>
SUPPLIES AND MATERIALS					
01-14-5090	SUPPLIES/OFFICE EXPENSE	726	888	900	900
01-14-5095	Office Equip & Small Tools	189	-	-	-
		<u>915</u>	<u>888</u>	<u>900</u>	<u>900</u>
CONTRACTUAL SERVICES					
01-14-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	18,765	17,687	18,000	16,974
01-14-5070	TELEPHONE	683	683	684	570
01-14-5110	PRINTING & ADVERTISING	2,038	962	1,500	2,500
01-14-5140	EQUIPMENT RENTAL & MAINTENANCE	11,550	10,684	11,000	11,000
01-14-5210	SCHOOLS & SEMINARS	1,358	449	1,000	2,159
		<u>34,394</u>	<u>30,465</u>	<u>32,184</u>	<u>33,203</u>
Totals for dept 14-Human Resources		<u>209,818</u>	<u>175,222</u>	<u>175,964</u>	<u>171,061</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ACTUAL EXPENDITURE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET
Dept 15-Animal Control					
PERSONAL SERVICES					
01-15-5010	SALARIES	157,923	172,191	173,986	172,946
01-15-5011	OVERTIME	1,470	2,019	2,500	2,500
01-15-5020	PART-TIME HELP	5,175	5,222	5,460	5,772
01-15-5900	FICA MATCH	11,666	13,111	13,583	13,527
01-15-5910	RETIREMENT EXPENSE	23,038	25,106	27,038	26,878
01-15-5920	GROUP INSURANCE	31,287	24,970	20,988	21,113
01-15-5930	UNEMPLOYMENT INSURANCE	(271)	(21)	143	470
01-15-5940	WORKERS COMP.INSURANCE	1,552	3,752	1,596	1,523
		<u>231,840</u>	<u>246,350</u>	<u>245,294</u>	<u>244,729</u>
SUPPLIES AND MATERIALS					
01-15-5090	SUPPLIES/OFFICE EXPENSE	742	902	2,000	2,328
01-15-5095	Office Equip & Small Tools	163	-	150	400
01-15-5120	VEHICLE GAS & OIL	3,898	3,924	4,100	5,000
01-15-5190	JANITOR SUPPLIES	2,456	3,369	4,500	6,076
01-15-5200	UNIFORM EXPENSE	738	1,899	1,200	1,800
		<u>7,997</u>	<u>10,094</u>	<u>11,950</u>	<u>15,604</u>
CONTRACTUAL SERVICES					
01-15-5050	ELECTRICITY	4,797	5,930	4,387	5,300
01-15-5060	GAS (HEATING)	1,610	1,555	1,724	1,720
01-15-5070	TELEPHONE	4,033	4,250	4,260	4,200
01-15-5110	PRINTING & ADVERTISING	807	150	800	1,055
01-15-5130	VEHICLE REPAIRS & MAINTENANCE	6,819	3,654	3,650	4,250
01-15-5140	EQUIPMENT RENTAL & MAINTENANCE	2,458	3,170	4,500	5,287
01-15-5150	OPERATING EXPENSE	347	351	400	500
01-15-5180	POSTAGE	249	162	440	200
01-15-5210	SCHOOLS & SEMINARS	500	-	900	1,300
01-15-5250	CANINE EXPENSE	5,174	3,097	5,040	7,000
01-15-5260	VETERINARIAN FEES	7,937	5,173	16,000	20,000
01-15-5290	BUILDING REPAIR & MAINTENANCE	4,094	4,156	2,418	3,775
01-15-5340	BUILDING/VEHICLE INSURANCE	1,874	2,029	1,900	2,075
		<u>40,699</u>	<u>33,677</u>	<u>46,419</u>	<u>56,662</u>
CAPTIAL OUTLAY					
01-15-5500	EQUIPMENT PURCHASES	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals for dept 15-Animal Control		<u>280,536</u>	<u>290,121</u>	<u>303,663</u>	<u>316,995</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ACTUAL EXPENDITURE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET
Dept 17-Director of Public Works					
PERSONAL SERVICES					
01-17-5010	SALARIES	70,384	76,509	78,000	112,482
01-17-5011	OVERTIME	-	40	100	100
01-17-5020	PART - TIME HELP	15,616	16,575	17,290	-
01-17-5900	FICA MATCH	6,469	7,014	7,160	8,337
01-17-5910	RETIREMENT EXPENSE	12,470	13,621	14,614	17,248
01-17-5920	GROUP INSURANCE	8,123	9,095	9,000	18,101
01-17-5930	UNEMPLOYMENT INSURANCE	(97)	(23)	39	188
01-17-5940	WORKERS COMP.INSURANCE	1,552	750	442	798
		<u>114,517</u>	<u>123,581</u>	<u>126,645</u>	<u>157,254</u>
SUPPLIES AND MATERIALS					
01-17-5090	SUPPLIES/OFFICE EXPENSE	533	52	100	100
01-17-5095	Office Equip & Small Tools	-	-	-	500
01-17-5120	VEHICLE GAS & OIL	1,422	1,712	2,000	2,000
		<u>1,955</u>	<u>1,764</u>	<u>2,100</u>	<u>2,600</u>
CONTRACTUAL SERVICES					
01-17-5070	TELEPHONE	683	683	684	1,150
01-17-5130	VEHICLE REPAIRS & MAINTENANCE	914	2,262	500	300
01-17-5210	SCHOOLS & SEMINARS	997	-	500	2,200
01-17-5340	BUILDING/VEHICLE INSURANCE	100	100	200	200
		<u>2,694</u>	<u>3,045</u>	<u>1,884</u>	<u>3,850</u>
Totals for dept 17-Director of Public Works		<u>119,166</u>	<u>128,390</u>	<u>130,629</u>	<u>163,704</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ACTUAL EXPENDITURE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET
Dept 18-Library					
CONTRACTUAL SERVICES					
01-18-5050	ELECTRICITY	28,820	28,336	28,725	26,500
01-18-5290	BUILDING REPAIR & MAINTENANCE	55,287	47,536	50,000	50,000
01-18-5340	BUILDING/VEHICLE INSURANCE	2,248	2,502	3,000	2,600
		<u>86,355</u>	<u>78,374</u>	<u>81,725</u>	<u>79,100</u>
Totals for dept 18-Library		86,355	78,374	81,725	79,100

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ACTUAL EXPENDITURE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET
Dept 21-Engineering					
PERSONAL SERVICES					
01-21-5010	SALARIES	190,294	201,249	150,454	84,863
01-21-5011	OVERTIME	-	-	500	500
01-21-5900	FICA MATCH	14,125	14,979	11,344	6,398
01-21-5910	RETIREMENT EXPENSE	27,593	29,199	23,126	13,078
01-21-5920	GROUP INSURANCE	20,972	23,248	12,996	4,021
01-21-5930	UNEMPLOYMENT INSURANCE	(194)	(8)	78	188
01-21-5940	WORKERS COMP.INSURANCE	638	3,002	921	685
		<u>253,428</u>	<u>271,669</u>	<u>199,419</u>	<u>109,733</u>
SUPPLIES AND MATERIALS					
01-21-5090	SUPPLIES/OFFICE EXPENSE	1,240	1,881	2,000	2,975
01-21-5095	Office Equip & Small Tools	-	-	-	-
01-21-5120	VEHICLE GAS & OIL	1,883	2,366	2,500	2,500
01-21-5200	UNIFORM EXPENSE	109	636	150	100
		<u>3,232</u>	<u>4,883</u>	<u>4,650</u>	<u>5,575</u>
CONTRACTUAL SERVICES					
01-21-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	14,147	24,910	37,220	50,720
01-21-5070	TELEPHONE	1,830	1,640	1,845	588
01-21-5110	PRINTING & ADVERTISING	484	409	1,100	1,100
01-21-5130	VEHICLE REPAIRS & MAINTENANCE	1,116	933	1,200	1,200
01-21-5140	EQUIPMENT RENTAL & MAINTENANCE	1,805	382	2,000	2,350
01-21-5150	OPERATING EXPENSE	365	613	450	550
01-21-5210	SCHOOLS & SEMINARS	7,134	3,359	5,950	4,075
01-21-5629	REMONUMENTATION	-	-	1,200	1,200
		<u>26,881</u>	<u>32,246</u>	<u>50,965</u>	<u>61,783</u>
CAPTIAL OUTLAY					
01-21-5500	EQUIPMENT PURCHASE	2,175	-	-	-
		<u>2,175</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals for dept 21-Engineering		<u>285,716</u>	<u>308,798</u>	<u>255,034</u>	<u>177,091</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ACTUAL EXPENDITURE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET
Dept 22-Code Enforcement					
PERSONAL SERVICES					
01-22-5010	SALARIES	133,065	115,785	101,680	148,511
01-22-5011	OVERTIME	82	-	7,500	7,500
01-22-5900	FICA MATCH	9,607	8,459	7,939	10,948
01-22-5910	RETIREMENT EXPENSE	19,307	14,438	16,726	23,901
01-22-5920	GROUP INSURANCE	26,871	22,783	27,000	18,101
01-22-5930	UNEMPLOYMENT INSURANCE	(142)	13	78	564
01-22-5940	WORKERS COMP.INSURANCE	382	3,002	1,700	1,484
		<u>189,172</u>	<u>164,480</u>	<u>162,623</u>	<u>211,009</u>
SUPPLIES AND MATERIALS					
01-22-5090	SUPPLIES/OFFICE EXPENSE	2,354	2,347	1,950	1,800
01-22-5095	Office Equip & Small Tools	-	252	3,000	100
01-22-5120	VEHICLE GAS & OIL	3,612	3,887	4,000	4,000
01-22-5200	UNIFORM EXPENSE	144	573	600	450
		<u>6,110</u>	<u>7,059</u>	<u>9,550</u>	<u>6,350</u>
CONTRACTUAL SERVICES					
01-22-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	1,447	622	1,000	1,000
01-22-5070	TELEPHONE	2,153	2,849	2,175	1,900
01-22-5110	PRINTING & ADVERTISING	1,722	346	750	750
01-22-5130	VEHICLE REPAIRS & MAINTENANCE	2,390	1,715	2,000	1,200
01-21-5150	OPERATING EXPENSE	-	28	30	-
01-22-5180	POSTAGE	4,385	2,461	2,000	2,000
01-22-5210	SCHOOLS & SEMINARS	75	741	750	1,400
01-22-5291	LOT MAINTENANCE	89	85	100	200
01-22-5340	BUILDING/VEHICLE INSURANCE	300	300	300	300
01-22-5380	LEGAL FEES	-	-	200	200
01-22-5637	ASBESTOS ABATEMENT	-	1,675	-	9,000
		<u>12,561</u>	<u>10,822</u>	<u>9,305</u>	<u>17,950</u>
CAPTIAL OUTLAY					
01-22-5542	STRUCTURAL CONDEMNATION	9,820	28,025	10,000	24,000
		<u>9,820</u>	<u>28,025</u>	<u>10,000</u>	<u>24,000</u>
Totals for dept 22-Code Enforcement		<u>217,663</u>	<u>210,386</u>	<u>191,478</u>	<u>259,309</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ACTUAL EXPENDITURE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET
Dept 23-General and Administrative					
PERSONAL SERVICES					
01-23-5020	PART-TIME HELP	4,850	-	-	-
01-23-5900	FICA MATCH	371	-	-	-
		5,221	-	-	-
CONTRACTUAL SERVICES					
01-23-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	20,738	20,738	20,738	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	-	-	6,000	6,000
01-23-5284	MUNICIPAL LEAGUE DUES	64,426	85,699	85,699	85,699
01-23-5285	Jacksonville Health Dept Support	2,921	2,921	2,921	2,921
01-23-5310	ELECTION EXPENSE	11,523	-	9,000	9,000
01-23-5340	BUILDING/VEHICLE INSURANCE	8,917	8,191	8,917	8,500
01-23-5345	VEHICLE/PROPERTY LOSS PAYMENTS	-	-	25,000	25,000
01-23-5480	JACKSONVILLE ELDERLY PROGRAM	50,000	50,000	50,000	50,000
01-23-5483	Jacksonville Boys/Girls Club	16,320	51,087	-	-
01-23-5487	ECONOMIC DEVELOPMENT	6,375	2,910	5,000	5,000
01-23-5836	SR.CITIZENS UTILITIES	28,053	28,638	28,670	26,000
01-23-5840	OPERATING TRANSFERS	434,989	242,989	150,000	-
01-23-5845	RENTAL PROPERTY EXPENSE	18,626	20,902	18,250	19,958
		691,455	542,642	438,762	287,383
Totals for dept 23-General and Administrative		696,676	542,642	438,762	287,383

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ACTUAL EXPENDITURE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET
Dept 26-Director of Administration					
PERSONAL SERVICES					
01-26-5010	SALARIES	78,842	126,060	-	-
01-26-5370	STATE RETIREMENT PLAN	-	8,734	-	-
01-26-5900	FICA MATCH	5,893	9,450	-	-
01-26-5910	RETIREMENT EXPENSE	11,432	8,642	-	-
01-26-5920	GROUP INSURANCE EXPENSE	8,123	11,689	-	-
01-26-5930	UNEMPLOYMENT INSURANCE	(97)	(23)	-	94
01-26-5940	WORKERS COMP.INSURANCE	95	750	-	155
		<u>104,288</u>	<u>165,302</u>	-	<u>249</u>
SUPPLIES AND MATERIALS					
01-26-5090	SUPPLIES/OFFICE EXPENSE	-	-	100	200
01-26-5095	Office Equip & Small Tools	-	-	-	-
		<u>-</u>	<u>-</u>	<u>100</u>	<u>200</u>
CONTRACTUAL SERVICES					
01-26-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	-	-	39,000	58,500
01-26-5070	TELEPHONE	840	409	684	-
01-26-5210	SCHOOLS & SEMINARS	3,286	688	500	-
		<u>4,126</u>	<u>1,097</u>	<u>40,184</u>	<u>58,500</u>
Totals for dept 26-Director of Administration		<u>108,414</u>	<u>166,399</u>	<u>40,284</u>	<u>58,949</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ACTUAL EXPENDITURE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET
Dept 29-City Mechanic					
PERSONAL SERVICES					
01-29-5010	SALARIES	85,676	85,413	87,055	86,291
01-29-5011	OVERTIME	0	306	600	600
01-29-5900	FICA MATCH	6,341	6,420	6,568	6,510
01-29-5910	RETIREMENT EXPENSE	12,423	12,545	13,429	13,312
01-29-5920	GROUP INSURANCE EXPENSE	12,735	9,015	9,000	9,957
01-29-5930	UNEMPLOYMENT INSURANCE	(97)	(4)	52	188
01-29-5940	WORKERS COMP.INSURANCE	1,389	1,501	1,337	1,376
		<u>118,467</u>	<u>115,196</u>	<u>118,041</u>	<u>118,234</u>
SUPPLIES AND MATERIALS					
01-29-5090	SUPPLIES/OFFICE EXPENSE	1,950	1,629	1,186	1,186
01-29-5095	Office Equip & Small Tools	-	-	500	500
01-29-5120	VEHICLE GAS & OIL	698	692	900	900
01-29-5200	UNIFORM EXPENSE	820	626	2,105	2,105
		<u>3,468</u>	<u>2,947</u>	<u>4,691</u>	<u>4,691</u>
CONTRACTUAL SERVICES					
01-29-5050	ELECTRICITY	1,685	1,735	1,702	1,500
01-29-5060	GAS (HEATING)	2,337	2,479	2,676	2,416
01-29-5070	TELEPHONE	2,142	2,135	2,175	2,150
01-29-5130	VEHICLE REPAIRS & MAINTENANCE	1,178	9,554	5,800	5,800
01-29-5140	EQUIPMENT RENTAL & MAINTENANCE	6,576	6,305	3,000	3,000
01-29-5290	BUILDING REPAIR & MAINTENANCE	-	73	-	-
01-29-5340	BUILDING/VEHICLE INSURANCE	1,358	70	-	90
		<u>15,276</u>	<u>22,351</u>	<u>15,353</u>	<u>14,956</u>
CAPTIAL OUTLAY					
01-29-5500	EQUIPMENT PURCHASES	-	5,732	-	4,400
		<u>-</u>	<u>5,732</u>	<u>-</u>	<u>4,400</u>
Totals for dept 29-City Mechanic		<u>137,211</u>	<u>146,226</u>	<u>138,085</u>	<u>142,281</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ACTUAL EXPENDITURE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET
Dept 30-Director of Information Technology					
PERSONAL SERVICES					
01-30-5010	SALARIES	96,883	96,570	98,320	133,011
01-30-5011	OVERTIME	-	-	100	100
01-30-5900	FICA MATCH	7,248	7,202	7,529	9,908
01-30-5910	RETIREMENT EXPENSE - APERS	14,048	14,133	15,078	20,393
01-30-5920	GROUP INSURANCE EXPENSE	8,123	9,095	9,000	18,101
01-30-5930	UNEMPLOYMENT INSURANCE	(97)	(4)	52	188
01-30-5940	WORKERS COMP.INSURANCE	191	1,501	127	167
		<u>126,396</u>	<u>128,497</u>	<u>130,206</u>	<u>181,868</u>
SUPPLIES AND MATERIALS					
01-30-5090	SUPPLIES/OFFICE EXPENSE	827	1,590	1,813	727
01-30-5095	Office Equip & Small Tools	-	124	399	400
01-30-5120	VEHICLE GAS & OIL	209	213	320	400
		<u>1,036</u>	<u>1,927</u>	<u>2,532</u>	<u>1,527</u>
CONTRACTUAL SERVICES					
01-30-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	139,233	99,091	116,081	118,326
01-30-5070	TELEPHONE	2,300	2,747	2,723	3,072
01-30-5130	VEHICLE REPAIRS & MAINTENANCE	158	100	500	500
01-30-5140	EQUIPMENT RENTAL & MAINTENANCE	33,848	27,449	42,886	86,352
01-30-5210	SCHOOLS & SEMINARS	-	-	2,680	700
		<u>175,539</u>	<u>129,387</u>	<u>164,870</u>	<u>208,950</u>
CAPTIAL OUTLAY					
01-30-5500	EQUIPMENT PURCHASES	2,879	13,004	79,371	107,194
		<u>2,879</u>	<u>13,004</u>	<u>79,371</u>	<u>107,194</u>
Totals for dept 30-Director of Information Technology		<u>305,850</u>	<u>272,815</u>	<u>376,979</u>	<u>499,539</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ACTUAL EXPENDITURE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET
Dept 40-Parks and Recreation-Admin					
PERSONAL SERVICES					
01-40-5010	SALARIES	241,521	258,072	238,177	279,644
01-40-5011	OVERTIME	6,596	11,820	5,000	5,000
01-40-5020	PART-TIME HELP	27,177	25,254	31,620	34,410
01-40-5900	FICA MATCH	19,872	21,390	20,268	22,903
01-40-5910	RETIREMENT EXPENSE - APERS	37,328	39,076	42,099	42,382
01-40-5920	GROUP INSURANCE EXPENSE	45,472	44,554	48,996	58,323
01-40-5930	UNEMPLOYMENT INSURANCE	(418)	(65)	220	753
01-40-5940	WORKERS COMP.INSURANCE	2,251	4,503	360	343
		<u>379,799</u>	<u>404,604</u>	<u>386,740</u>	<u>443,758</u>
SUPPLIES AND MATERIALS					
01-40-5090	SUPPLIES/OFFICE EXPENSE	48,660	47,080	48,000	68,000
01-40-5095	Office Equip & Small Tools	668	-	-	-
01-40-5190	JANITOR SUPPLIES	1,132	-	-	-
		<u>50,460</u>	<u>47,080</u>	<u>48,000</u>	<u>68,000</u>
CONTRACTUAL SERVICES					
01-40-5110	PRINTING & ADVERTISING	31,368	37,373	51,000	68,005
01-40-5140	EQUIPMENT RENTAL & MAINTENANCE	11,512	8,026	7,493	12,993
01-40-5150	OPERATING EXPENSE	8,417	6,424	6,758	7,228
01-40-5210	SCHOOLS & SEMINARS	7,259	5,544	6,220	6,529
01-40-5290	BUILDING REPAIR & MAINTENANCE	695	32	-	-
01-40-5340	BUILDING/VEHICLE INSURANCE	-	11,015	-	11,200
		<u>59,251</u>	<u>68,414</u>	<u>71,471</u>	<u>105,955</u>
CAPTIAL OUTLAY					
01-40-5500	EQUIPMENT PURCHASE	7,564	5,998	-	-
		<u>7,564</u>	<u>5,998</u>	<u>-</u>	<u>-</u>
Totals for dept 40-Parks and Recreation-Admin		<u>497,074</u>	<u>526,096</u>	<u>506,211</u>	<u>617,713</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ACTUAL EXPENDITURE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET
Dept 41-Parks and Recreation-com Ctr					
SUPPLIES AND MATERIALS					
01-41-5090	SUPPLIES/OFFICE EXPENSE	2,283	2,481	2,150	2,742
01-41-5095	Office Equip & Small Tools	834	470	-	-
01-41-5190	JANITOR SUPPLIES	25,147	16,478	20,000	16,000
		<u>28,264</u>	<u>19,429</u>	<u>22,150</u>	<u>18,742</u>
CONTRACTUAL SERVICES					
01-41-5050	ELECTRICITY	93,449	90,494	93,595	81,000
01-41-5060	GAS (HEATING)	16,341	17,516	17,735	19,300
01-41-5070	TELEPHONE	11,643	10,433	9,700	10,150
01-41-5140	EQUIPMENT RENTAL & MAINTENANCE	2,778	6,943	4,790	6,238
01-41-5290	BUILDING REPAIR & MAINTENANCE	77,468	83,398	62,000	61,550
01-41-5340	BUILDING/VEHICLE INSURANCE	9,864	-	10,000	-
		<u>211,543</u>	<u>208,784</u>	<u>197,820</u>	<u>178,238</u>
CAPTIAL OUTLAY					
01-41-5500	EQUIPMENT PURCHASE	2,961	1,287	-	-
		<u>2,961</u>	<u>1,287</u>	<u>-</u>	<u>-</u>
Totals for dept 41-Parks and Recreation-com Ctr		<u>242,768</u>	<u>229,500</u>	<u>219,970</u>	<u>196,980</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ACTUAL EXPENDITURE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET
Dept 44-Parks and Recreation-Recreation					
PERSONAL SERVICES					
01-44-5010	SALARIES	92,054	66,090	67,075	34,926
01-44-5011	OVERTIME	4,156	4,494	3,000	3,000
01-44-5020	PART-TIME HELP	8,304	17,077	12,240	18,130
01-44-5900	FICA MATCH	7,719	6,429	6,021	4,151
01-44-5910	RETIREMENT EXPENSE - APERS	13,772	10,310	12,090	8,021
01-44-5920	GROUP INSURANCE EXPENSE	16,086	18,030	18,000	9,050
01-44-5930	UNEMPLOYMENT INSURANCE	(122)	(15)	78	188
01-44-5940	WORKERS COMP.INSURANCE	819	1,501	137	44
		<u>142,788</u>	<u>123,916</u>	<u>118,641</u>	<u>77,510</u>
SUPPLIES AND MATERIALS					
01-44-5090	SUPPLIES/OFFICE EXPENSE	12,602	11,209	10,465	11,040
01-44-5095	Office Equip & Small Tools	1,796	1,005	-	-
		<u>14,398</u>	<u>12,214</u>	<u>10,465</u>	<u>11,040</u>
CONTRACTUAL SERVICES					
01-44-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	5,496	4,391	4,200	4,200
01-44-5050	ELECTRICITY	9,094	8,204	8,500	6,200
01-44-5060	GAS (HEATING)	1,564	1,538	1,875	2,000
01-44-5070	TELEPHONE	6,880	6,946	6,984	6,800
01-44-5140	EQUIPMENT RENTAL & MAINTENANCE	1,841	494	590	2,500
01-44-5290	BUILDING REPAIR & MAINTENANCE	19,820	11,913	11,630	10,630
01-44-5340	BUILDING/VEHICLE INSURANCE	3,046	1,744	3,100	1,800
		<u>47,741</u>	<u>35,230</u>	<u>36,879</u>	<u>34,130</u>
CAPTIAL OUTLAY					
01-44-5500	EQUIPMENT PURCHASE	2,848	572	-	-
		<u>2,848</u>	<u>572</u>	<u>-</u>	<u>-</u>
Totals for dept 44-Parks and Recreation-Recreation		<u>207,775</u>	<u>171,932</u>	<u>165,985</u>	<u>122,680</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ACTUAL EXPENDITURE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET
Dept 45-Parks and Recreation-athletics					
PERSONAL SERVICES					
01-45-5010	SALARIES	60,131	32,484	54,515	56,641
01-45-5011	OVERTIME	12,317	9,480	4,500	4,500
01-45-5020	PART-TIME HELP	73,674	51,934	76,500	83,250
01-45-5900	FICA MATCH	10,914	7,076	10,125	10,842
01-45-5910	RETIREMENT EXPENSE - APERS	16,353	7,204	12,948	15,744
01-45-5920	GROUP INSURANCE EXPENSE	9,514	5,715	12,996	13,071
01-45-5930	UNEMPLOYMENT INSURANCE	(285)	(50)	130	188
01-45-5940	WORKERS COMP.INSURANCE	1,842	3,002	2,987	929
		<u>184,460</u>	<u>116,845</u>	<u>174,701</u>	<u>185,165</u>
SUPPLIES AND MATERIALS					
01-45-5090	SUPPLIES/OFFICE EXPENSE	83,823	27,283	21,344	18,412
01-45-5095	Office Equip & Small Tools	2,195	1,214	-	-
01-45-5200	UNIFORM EXPENSE	1,051	2,807	2,500	2,500
		<u>87,069</u>	<u>31,304</u>	<u>23,844</u>	<u>20,912</u>
CONTRACTUAL SERVICES					
01-45-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	76,067	89,943	100,000	74,110
01-45-5050	ELECTRICITY	68,542	70,578	66,258	54,000
01-45-5070	TELEPHONE	2,872	2,832	2,860	2,928
01-45-5140	EQUIPMENT RENTAL & MAINTENANCE	6,154	6,788	4,500	3,500
		<u>153,635</u>	<u>170,141</u>	<u>173,618</u>	<u>134,538</u>
CAPTIAL OUTLAY					
01-45-5500	EQUIPMENT PURCHASE	12,337	-	-	-
		<u>12,337</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING USES					
01-45-5147	COST OF GOODS SOLD	-	64,063	60,000	50,000
		<u>-</u>	<u>64,063</u>	<u>60,000</u>	<u>50,000</u>
Totals for dept 45-Parks and Recreation-athletics		<u>437,501</u>	<u>382,353</u>	<u>432,163</u>	<u>390,615</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ACTUAL EXPENDITURE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET
Dept 46-Parks and Recreation-aquatic					
PERSONAL SERVICES					
01-46-5010	SALARIES	47,291	47,129	47,610	47,610
01-46-5011	OVERTIME	884	246	1,000	1,000
01-46-5020	PART - TIME HELP	193,688	214,682	204,037	232,943
01-46-5900	FICA MATCH	18,298	19,844	19,190	21,401
01-46-5910	RETIREMENT EXPENSE - APERS	10,195	8,653	12,000	29,331
01-46-5920	GROUP INSURANCE EXPENSE	8,043	9,015	9,000	9,050
01-46-5930	UNEMPLOYMENT INSURANCE	(442)	(18)	246	847
01-46-5940	WORKERS COMP.INSURANCE	5,935	6,754	4,936	4,213
		<u>283,892</u>	<u>306,305</u>	<u>298,019</u>	<u>346,395</u>
SUPPLIES AND MATERIALS					
01-46-5090	SUPPLIES/OFFICE EXPENSE	72,940	57,207	58,325	58,675
01-46-5095	Office Equip & Small Tools	153	-	1,200	1,200
01-46-5200	UNIFORM EXPENSE	1,004	984	1,024	1,024
		<u>74,097</u>	<u>58,191</u>	<u>60,549</u>	<u>60,899</u>
CONTRACTUAL SERVICES					
01-46-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	38,952	45,917	42,576	44,576
01-46-5050	ELECTRICITY	18,928	18,825	19,528	15,000
01-46-5060	GAS (HEATING)	299	407	492	338
01-46-5070	TELEPHONE	4,094	4,109	4,114	4,160
01-46-5140	EQUIPMENT RENTAL & MAINTENANCE	32,342	19,178	10,700	11,393
01-46-5290	BUILDING REPAIR & MAINTENANCE	4,088	6,694	5,600	5,467
01-46-5340	BUILDING/VEHICLE INSURANCE	-	1,645	4,768	1,700
		<u>98,703</u>	<u>96,775</u>	<u>87,778</u>	<u>82,634</u>
CAPTIAL OUTLAY					
01-46-5500	EQUIPMENT PURCHASE	5,662	5,739	-	9,505
		<u>5,662</u>	<u>5,739</u>	<u>-</u>	<u>9,505</u>
OTHER FINANCING USES					
01-45-5147	COST OF GOODS SOLD	-	8,402	4,500	8,000
		<u>-</u>	<u>8,402</u>	<u>4,500</u>	<u>8,000</u>
Totals for dept 46-Parks and Recreation-aquatic		<u>462,354</u>	<u>475,412</u>	<u>450,846</u>	<u>507,433</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ACTUAL EXPENDITURE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET
Dept 49-Parks and Recreation-maintenance					
PERSONAL SERVICES					
01-49-5010	SALARIES	308,739	261,379	282,892	293,907
01-49-5011	OVERTIME	43,432	46,442	35,000	35,000
01-49-5020	PART-TIME HELP	63,220	52,488	75,000	98,050
01-49-5900	FICA MATCH	30,673	26,890	30,611	32,056
01-49-5910	RETIREMENT EXPENSE - APERS	57,598	47,317	57,296	59,741
01-49-5920	GROUP INSURANCE EXPENSE	43,810	34,412	32,976	38,206
01-49-5930	UNEMPLOYMENT INSURANCE	(547)	(23)	259	1,035
01-49-5940	WORKERS COMP.INSURANCE	3,275	8,255	8,412	6,757
		<u>550,200</u>	<u>477,160</u>	<u>522,446</u>	<u>564,752</u>
SUPPLIES AND MATERIALS					
01-49-5090	SUPPLIES/OFFICE EXPENSE	33,743	24,149	30,000	25,140
01-49-5095	Office Equip & Small Tools	7,408	5,080	5,000	4,000
01-49-5120	VEHICLE GAS & OIL	31,445	17,044	20,000	20,000
01-49-5135	TIRES & TIRE REPAIR	7,021	2,869	3,500	3,500
01-49-5190	JANITOR SUPPLIES	-	-	5,000	-
01-49-5200	UNIFORM EXPENSE	5,066	3,859	3,100	3,100
		<u>84,683</u>	<u>53,001</u>	<u>66,600</u>	<u>55,740</u>
CONTRACTUAL SERVICES					
01-49-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	354	2,184	1,900	2,759
01-49-5050	ELECTRICITY	10,533	11,145	10,306	9,000
01-49-5060	GAS (HEATING)	2,337	2,479	2,676	2,422
01-49-5070	TELEPHONE	10,007	12,187	10,776	8,100
01-49-5130	VEHICLE REPAIRS & MAINTENANCE	8,840	6,018	6,500	13,000
01-49-5140	EQUIPMENT RENTAL & MAINTENANCE	57,341	30,385	30,000	30,000
01-49-5290	BUILDING REPAIR & MAINTENANCE	77,855	29,559	29,860	29,485
01-49-5340	BUILDING/VEHICLE INSURANCE	9,587	9,827	9,700	10,840
01-49-5842	LANDSCAPE/TURF MAINTENANCE	75,547	29,959	38,000	35,500
		<u>252,401</u>	<u>133,743</u>	<u>139,718</u>	<u>141,106</u>
CAPTIAL OUTLAY					
01-49-5500	EQUIPMENT PURCHASE	17,682	18,159	27,000	26,000
01-49-5540	CONSTRUCTION	-	-	-	22,000
		<u>17,682</u>	<u>18,159</u>	<u>27,000</u>	<u>48,000</u>
Totals for dept 49-Parks and Recreation-maintenance		<u>904,966</u>	<u>682,063</u>	<u>755,764</u>	<u>809,598</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ACTUAL EXPENDITURE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET
Dept 50-Scholarships					
CONTRACTUAL SERVICES					
01-50-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	9,158	-	-	-
		9,158	-	-	-
Totals for dept 50-Scholarships		9,158	-	-	-

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ACTUAL EXPENDITURE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET
Dept 58-Ordinance 708					
SUPPLIES AND MATERIALS					
01-58-5090	SUPPLIES/OFFICE EXPENSE	386	1,180	7,828	8,936
		386	1,180	7,828	8,936
CONTRACTUAL SERVICES					
01-58-5140	EQUIPMENT RENTAL & MAINTENANCE	-	38	-	-
		-	38	-	-
Totals for dept 58-Ordinance 708		386	1,218	7,828	8,936

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ACTUAL EXPENDITURE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET
Dept 90-Contingency					
CONTRACTUAL SERVICES					
01-90-5980	CONTINGENCY	-	-	100,000	78,000
		-	-	100,000	78,000
Totals for dept 90-Contingency		-	-	100,000	78,000
TOTAL APPROPRIATIONS		20,414,312	19,741,123	19,939,044	19,742,873



CITY OF JACKSONVILLE, ARKANSAS

STREET FUND

BUDGETARY REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET 2019

Revenues:

Intergovernmental:

State gasoline tax turnback	1,857,842
County road tax	410,000
Grant income	350,000
Operating transfers in	-
Total Intergovernmental	<u>2,617,842</u>

Investment income	7,000
Miscellaneous	10,250
Total Revenues	<u>2,635,092</u>

Expenditures:

Public works:

Personal services	1,046,334
Supplies and materials	126,330
Contractual services	555,262
Capital outlay	907,166
Total Expenditures	<u>2,635,092</u>

Excess(deficiency) of revenues and other sources over expenditures and other uses	<u><u>-</u></u>
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BUDGET REPORT FOR CITY OF JACKSONVILLE
Street Revenues

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUAL REVENUE	2017 ACTUAL REVENUE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET
INTERGOVERNMENTAL:					
02-00-4055	3-MIL ROAD TAX	405,867	403,640	410,000	410,000
02-00-4070	STATE GAS TURNBACK	1,884,249	1,952,145	1,872,043	1,857,842
02-00-4400	GRANT INCOME	-	117,738	840,200	350,000
	Total Intergovernmental	2,290,116	2,473,523	3,122,243	2,617,842
MISCELLANEOUS:					
02-00-4700	Net Appreciation(depreciation) in FMV	69,675	-	-	-
02-00-4890	PLAT FEES	50	100	250	250
02-00-4900	MISCELLANEOUS INCOME	93,830	16,820	20,000	10,000
02-00-4930	WORKERS COMP.REIMBURSEMENTS	1,795	-	-	-
	Total Miscellaneous	165,350	16,920	20,250	10,250
INVESTMENT INCOME:					
02-00-4710	INTEREST INCOME	3,262	7,091	2,500	7,000
		3,262	7,091	2,500	7,000
RESERVED FUND BALANCE:					
02-00-4990	OPENING BALANCE	-	-	169,672	-
		-	-	169,672	-
	Total Estimated Revenues	2,458,728	2,497,534	3,314,665	2,635,092

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 02 - Street Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ACTUAL EXPENDITURE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET
PERSONAL SERVICES					
5010	SALARIES	480,728	471,083	631,361	627,793
5011	OVERTIME	6,620	6,335	16,000	16,000
5020	PART-TIME HELP	62,121	56,137	82,310	87,560
5900	FICA MATCH	39,981	39,001	53,757	53,977
5910	RETIREMENT EXPENSE - APERS	74,633	85,701	111,786	112,043
5920	GROUP INSURANCE EXPENSE	85,818	84,745	125,964	126,693
5930	UNEMPLOYMENT INSURANCE	(901)	(39)	494	1,787
5940	WORKERS COMP.INSURANCE	32,000	14,258	23,276	20,481
PERSONAL SERVICES		781,000	757,221	1,044,948	1,046,334
CONTRACTUAL SERVICES					
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	11,330	4,600	97,312	46,502
5050	ELECTRICITY	6,244	6,220	6,006	6,419
5060	GAS (HEATING)	1,889	2,099	2,376	2,550
5070	TELEPHONE	7,783	8,202	8,220	7,536
5110	PRINTING & ADVERTISING	-	-	1,000	1,000
5130	VEHICLE REPAIRS & MAINTENANCE	17,692	19,789	29,100	29,100
5140	EQUIPMENT RENTAL & MAINTENANCE	23,107	28,808	33,752	33,952
5150	OPERATING EXPENSE	5,345	10,337	5,400	12,000
5210	SCHOOLS & SEMINARS	-	697	1,455	1,630
5270	CITY ENGINEER EXPENSE/SALARY	40,277	40,277	-	-
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	56,177
5290	BUILDING REPAIR & MAINTENANCE	99	-	-	-
5340	BUILDING/VEHICLE INSURANCE	13,199	15,090	13,200	14,600
5488	CENTRAL ARKANSAS TRANSIT	67,484	72,484	77,484	82,484
5530	STREET & TRAFFIC LIGHTS	161,503	164,882	179,808	179,808
5535	SIGNS & TRAFFIC MAINTENANCE	23,547	12,721	25,231	25,231
5628	BEAVER CONTROL	10,895	10,895	10,848	10,848
5636	MOSQUITO CONTROL	18,481	11,367	29,865	29,865
5842	TREES,PLANTS,FLOWERS ETC.	3,195	6,678	9,560	9,560
CONTRACTUAL SERVICES		433,970	437,046	552,517	555,262
SUPPLIES AND MATERIALS					
5090	SUPPLIES/OFFICE EXPENSE	13,899	9,259	25,490	25,490
5095	Office Equip & Small Tools	1,281	1,878	2,000	4,648
5120	VEHICLE GAS & OIL	42,047	47,047	57,891	77,366
5135	TIRES & TIRE REPAIR	6,566	7,937	10,750	13,850
5200	UNIFORM EXPENSE	4,878	4,072	4,769	4,976
SUPPLIES AND MATERIALS		68,671	70,193	100,900	126,330
CAPTIAL OUTLAY					
5500	EQUIPMENT PURCHASES	180,433	10,587	40,800	68,345
5540	CONSTRUCTION	605	-	-	-
5625	DRAINAGE PROJETS	40,540	85,180	300,000	213,821
5630	ASPHALT/SEALING MAINTENANCE	232,476	222,001	537,500	225,000
5633	SIDEWALK, CURBS, & GUTTERS	14,911	161,154	738,000	400,000
CAPTIAL OUTLAY		468,965	478,922	1,616,300	907,166
APPROPRIATIONS - FUND 02		1,752,606	1,743,382	3,314,665	2,635,092

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 02 - Street Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ACTUAL EXPENDITURE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET
Dept 19 - BEAUTIFICATION					
PERSONAL SERVICES					
5010	Salaries	89,643	85,658	143,690	-
5011	Overtime	3,055	3,640	5,000	-
5020	PART-TIME HELP	23,928	13,721	47,250	-
5900	FICA	8,460	7,476	14,425	-
5910	RETIREMENT EXPENSE - APERS	14,949	13,267	30,018	-
5920	GROUP INSURANCE	19,665	19,539	29,988	-
5930	UNEMPLOYMENT INSURANCE	(237)	(10)	130	-
5940	WORKERS COMP.INSURANCE	7,000	3,752	-	-
PERSONAL SERVICES		166,463	147,043	270,501	-
CONTRACTUAL SERVICES					
02-19-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	1913	-	-	-
5130	VEHICLE REPAIRS & MAINTENANCE	2,211	3,350	-	-
5140	EQUIPMENT RENTAL & MAINTENANCE	2,983	3,946	-	-
5210	SCHOOLS & SEMINARS	0	310	-	-
5340	BUILDING/VEHICLE INSURANCE	1,600	1,400	-	-
5842	LANDSCAPE/TURF MAINTENANCE	3,195	6,678	-	-
CONTRACTUAL SERVICES		11,902	15,684	-	-
SUPPLIES AND MATERIALS					
5090	SUPPLIES/OFFICE EXPENSE	1,275	1,477	-	-
5095	Office Equip & Small Tools	1,281	1,878	-	-
5120	VEHICLE GAS & OIL	5,024	6,205	-	-
SUPPLIES AND MATERIALS		7,580	9,560	-	-
CAPTIAL OUTLAY					
5500	EQUIPMENT PURCHASES	552	9,004	-	-
CAPTIAL OUTLAY		552	9,004	-	-
Totals for dept 19 - BEAUTIFICATION		186,497	181,291	270,501	-

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 02 - Street Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ACTUAL EXPENDITURE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET
Dept 31 - STREET					
PERSONAL SERVICES					
5010	SALARIES	391,085	385,425	487,671	627,793
5011	OVERTIME	3,565	2,695	11,000	16,000
5020	PART-TIME HELP	38,193	42,416	35,060	87,560
5900	FICA MATCH	31,521	31,525	39,332	53,977
5910	RETIREMENT EXPENSE - APERS	59,684	72,434	81,768	112,043
5920	GROUP INSURANCE EXPENSE	66,153	65,206	95,976	126,693
5930	UNEMPLOYMENT INSURANCE	(664)	(29)	364	1,787
5940	WORKERS COMP.INSURANCE	25,000	10,506	23,276	20,481
PERSONAL SERVICES		614,537	610,178	774,447	1,046,334
CONTRACTUAL SERVICES					
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	9,417	4,600	97,312	46,502
5050	ELECTRICITY	6,244	6,220	6,006	6,419
5060	GAS (HEATING)	1,889	2,099	2,376	2,550
5070	TELEPHONE	7,783	8,202	8,220	7,536
5110	PRINTING & ADVERTISING	0	-	1,000	1,000
5130	VEHICLE REPAIRS & MAINTENANCE	15,481	16,439	29,100	29,100
5140	EQUIPMENT RENTAL & MAINTENANCE	20,124	24,862	33,752	33,952
5150	OPERATING EXPENSE	5,345	10,337	5,400	12,000
5210	SCHOOLS & SEMINARS	0	387	1,455	1,630
5270	CITY ENGINEER EXPENSE/SALARY	40,277	40,277	-	-
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	56,177
5290	BUILDING REPAIR & MAINTENANCE	99	-	-	-
5340	BUILDING/VEHICLE INSURANCE	11,599	13,690	13,200	14,600
5488	CENTRAL ARKANSAS TRANSIT	67,484	72,484	77,484	82,484
5530	STREET & TRAFFIC LIGHTS	161,503	164,882	179,808	179,808
5535	SIGNS & TRAFFIC MAINTENANCE	23,547	12,721	25,231	25,231
5628	BEAVER CONTROL	10,895	10,895	10,848	10,848
5636	MOSQUITO CONTROL	18,481	11,367	29,865	29,865
5842	TREES,PLANTS,FLOWERS ETC.	0	-	9,560	9,560
CONTRACTUAL SERVICES		422,068	421,362	552,517	555,262
SUPPLIES AND MATERIALS					
5090	SUPPLIES/OFFICE EXPENSE	12,624	7,782	25,490	25,490
5095	Office Equip & Small Tools	0	-	2,000	4,648
5120	VEHICLE GAS & OIL	37,023	40,842	57,891	77,366
5135	TIRES & TIRE REPAIR	6,566	7,937	10,750	13,850
5200	UNIFORM EXPENSE	4,878	4,072	4,769	4,976
SUPPLIES AND MATERIALS		61,091	60,633	100,900	126,330
CAPTIAL OUTLAY					
5500	EQUIPMENT PURCHASES	179,881	1,583	40,800	68,345
02-31-5540	CONSTRUCTION	605	-	-	-
5625	DRAINAGE PROJECTS	40,540	85,180	300,000	213,821
5630	ASPHALT/SEALING MAINTENANCE	232,476	222,001	537,500	225,000
5633	SIDEWALK, CURBS, & GUTTERS	14,911	161,154	738,000	400,000
CAPTIAL OUTLAY		468,413	469,918	1,616,300	907,166
Totals for dept 31 - STREET		1,566,109	1,562,091	3,044,164	2,635,092
APPROPRIATIONS - FUND 02		1,752,606	1,743,382	3,314,665	2,635,092



CITY OF JACKSONVILLE, ARKANSAS

SANITATION SERVICES FUND

BUDGETARY CHANGES IN REVENUES, EXPENSES, AND RETAINED EARNINGS

BUDGET 2019

Revenues:

Charges for services	1,803,100
Other operating income	33,360
Nonoperating income	4,000
Total Income	<u>1,840,460</u>

Operating expenses:

Salaries, wages and employee benefits	820,779
Supplies and materials	197,196
Contractual services	219,475
Depreciation	283,000
Landfill fees	193,875
Other	13,000
Total Operating expenses	<u>1,727,325</u>

Net gain (loss)

113,135

BUDGET REPORT FOR CITY OF JACKSONVILLE
Sanitation Revenues

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUAL REVENUE	2017 ACTUAL REVENUE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET
CHARGES FOR SERVICES					
04-00-4380	SANITATION FEES	1,675,289	1,669,967	1,680,000	1,690,000
04-00-4383	CUSTOMER TRASH PICKUP	12,963	9,005	9,000	9,000
04-00-4385	RECYCLING INCOME	49,608	78,758	65,000	55,000
04-00-4386	BAD DEBTS RECOVERED	743	376	500	100
04-00-4387	PENALTIES ASSESSED	50,590	49,965	50,000	49,000
	Total Charges for services	1,789,193	1,808,071	1,804,500	1,803,100
LICENSES AND PERMITS					
04-00-4381	FRANCHISE DUMPSTER FEES	32,555	30,499	30,360	30,360
MISCELLANEOUS					
04-00-4700	GAIN(LOSS) ON SALE OF CAPITAL ASSETS	45,250	-	-	-
04-00-4900	MISCELLANEOUS INCOME	3,794	3,243	3,200	3,000
04-00-4930	WORKERS COMP.REIMBURSEMENTS	-	-	-	-
	Total Miscellaneous	49,044	3,243	3,200	3,000
INVESTMENT INCOME					
04-00-4710	INTEREST INCOME	1,526	4,119	1,500	4,000
	Total Estimated Revenues	1,872,318	1,845,932	1,839,560	1,840,460

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 04 - Sanitation Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUAL EXPENSE	2017 ACTUAL EXPENSE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET
PERSONAL SERVICES					
5010	SALARIES	461,723	470,428	531,655	539,981
5011	OVERTIME	2,125	2,211	4,000	4,000
5020	PART-TIME HELP	6,062	12,420	7,000	7,000
5900	FICA MATCH	33,433	36,007	39,667	40,306
5910	RETIREMENT EXPENSE - APERS	131,012	103,316	83,134	84,410
5920	GROUP INSURANCE EXPENSE	81,119	83,321	118,980	119,659
5930	UNEMPLOYMENT INSURANCE	(759)	(32)	390	1,693
5940	WORKERS COMP.INSURANCE	39,000	12,007	27,349	23,730
		<u>753,715</u>	<u>719,678</u>	<u>812,175</u>	<u>820,779</u>
CONTRACTUAL SERVICES					
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	31,158	13,000	7,660	7,660
5050	ELECTRICITY	8,641	9,035	8,565	9,103
5070	TELEPHONE	4,936	4,787	4,838	4,440
5110	PRINTING & ADVERTISING	321	782	2,465	2,465
5130	VEHICLE REPAIRS & MAINTENANCE	98,034	131,061	116,275	114,750
5140	EQUIPMENT RENTAL & MAINTENANCE	20,452	26,488	26,121	24,621
5149	COLLECTION FEES	214	113	-	-
5150	OPERATING EXPENSE	1,131	1,047	1,026	1,026
5210	SCHOOLS & SEMINARS	3,580	1,480	2,030	690
5270	CITY ENGINEER EXPENSE/SALARY	-	-	20,000	20,000
5271	ACCOUNTING SERVICES SALARY/EXP.	8,001	8,001	8,001	8,001
5272	D.P.W. SALARY & EXPENSE	10,400	11,400	11,400	11,400
5290	BUILDING REPAIR & MAINTENANCE	1,414	4,689	4,550	4,550
5340	BUILDING/VEHICLE INSURANCE	14,933	11,042	13,569	10,769
		<u>203,215</u>	<u>222,925</u>	<u>226,500</u>	<u>219,475</u>
SUPPLIES AND MATERIALS					
5090	SUPPLIES/OFFICE EXPENSE	29,621	28,213	36,405	18,405
5095	Office Equip & Small Tools	684	4,292	-	300
5120	VEHICLE GAS & OIL	98,777	119,068	113,550	134,753
5135	TIRES & TIRE REPAIR	36,592	35,979	39,528	39,528
5200	UNIFORM EXPENSE	3,890	4,205	4,210	4,210
		<u>169,564</u>	<u>191,757</u>	<u>193,693</u>	<u>197,196</u>
OTHER FINANCING USES					
5148	BAD DEBT EXPENSE	483	(12,816)	13,000	13,000
5156	INTEREST EXPENSE	1,045	-	-	-
5490	LANDFILL FEES	181,061	202,959	187,550	193,875
5810	DEPRECIATION EXPENSE-RECYCLING	207,470	238,075	239,170	283,000
		<u>390,059</u>	<u>428,218</u>	<u>439,720</u>	<u>489,875</u>
APPROPRIATIONS - FUND 04		<u>1,516,553</u>	<u>1,562,578</u>	<u>1,672,088</u>	<u>1,727,325</u>

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 04 - Sanitation Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUAL EXPENSE	2017 ACTUAL EXPENSE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET
Dept 08 - TRASH					
PERSONAL SERVICES					
5010	SALARIES	188,772	213,939	231,799	231,640
5011	OVERTIME	490	1,500	1,000	1,000
5020	PART-TIME HELP	6,062	12,420	7,000	7,000
5900	FICA MATCH	14,247	16,805	17,452	17,441
5910	RETIREMENT EXPENSE - APERS	54,849	46,539	36,737	36,713
5920	GROUP INSURANCE EXPENSE	35,668	38,734	57,996	58,323
5930	UNEMPLOYMENT INSURANCE	(332)	(14)	182	658
5940	WORKERS COMP.INSURANCE	7,410	5,253	13,416	11,979
PERSONAL SERVICES		307,166	335,176	365,582	364,754
CONTRACTUAL SERVICES					
5030	CONTRACT SVC.ALLOW/VOLUNTEERS	27,637	12,930	7,200	7,200
5110	PRINTING & ADVERTISING	-	-	100	100
5130	VEHICLE REPAIRS & MAINTENANCE	20,838	34,341	29,250	45,250
5140	EQUIPMENT RENTAL & MAINTENANCE	11,109	18,560	14,000	14,000
5150	OPERATING EXPENSE	1,131	1,047	1,026	1,026
5210	SCHOOLS & SEMINARS	1,175	535	690	690
5271	ACCOUNTING SERVICES SALARY/EXP.	2,667	2,667	2,667	2,667
5272	D.P.W. SALARY & EXPENSE	3,800	3,800	3,800	3,800
5340	BUILDING/VEHICLE INSURANCE	2,117	1,700	3,869	3,669
CONTRACTUAL SERVICES		70,474	75,580	62,602	78,402
SUPPLIES AND MATERIALS					
5090	SUPPLIES/OFFICE EXPENSE	1,698	3,355	2,920	2,920
5120	VEHICLE GAS & OIL	34,673	50,496	44,700	55,000
5135	TIRES & TIRE REPAIR	13,948	16,837	13,424	13,424
5200	UNIFORM EXPENSE	1,822	2,099	2,070	2,070
SUPPLIES AND MATERIALS		52,141	72,787	63,114	73,414
OTHER FINANCING USES					
5490	LANDFILL FEES	26,505	30,633	27,500	28,575
5810	DEPRECIATION EXPENSE-TRASH	40,281	49,731	45,816	60,000
OTHER FINANCING USES		66,786	80,364	73,316	88,575
Totals for dept 08 - TRASH		496,567	563,907	564,614	605,145

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 04 - Sanitation Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUAL EXPENSE	2017 ACTUAL EXPENSE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET
Dept 77 - GARBAGE					
PERSONAL SERVICES					
5010	SALARIES	189,969	170,411	209,712	219,308
5011	OVERTIME	1,229	332	2,000	2,000
5900	FICA MATCH	13,119	12,839	15,513	16,248
5910	RETIREMENT EXPENSE	51,665	37,194	32,434	33,904
5920	GROUP INSURANCE	30,699	30,380	43,992	44,244
5930	UNEMPLOYMENT INSURANCE	(285)	(12)	130	753
5940	WORKERS COMP.INSURANCE	27,690	4,503	10,805	9,051
PERSONAL SERVICES		314,086	255,647	314,586	325,508
CONTRACTUAL SERVICES					
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	3,394	-	-	-
5070	TELEPHONE	4,936	4,787	4,838	4,440
5110	PRINTING & ADVERTISING	-	433	2,100	2,100
5130	VEHICLE REPAIRS & MAINTENANCE	73,131	93,602	79,025	61,500
5140	EQUIPMENT RENTAL & MAINTENANCE	5,244	3,998	6,121	6,121
5149	COLLECTION FEES	214	113	-	-
5210	SCHOOLS & SEMINARS	1,170	-	-	-
5270	CITY ENGINEER EXPENSE/SALARY	-	-	20,000	20,000
5271	ACCOUNTING SERVICES SALARY/EXP.	2,667	2,667	2,667	2,667
5272	D.P.W. SALARY & EXPENSE	2,800	3,800	3,800	3,800
5290	BUILDING REPAIR & MAINTENANCE	613	1,862	-	-
5340	BUILDING/VEHICLE INSURANCE	2,500	1,200	1,400	1,000
CONTRACTUAL SERVICES		96,669	112,462	119,951	101,628
SUPPLIES AND MATERIALS					
5090	SUPPLIES/OFFICE EXPENSE	8,552	20,002	22,510	4,510
5095	Office Equip & Small Tools	684	-	-	300
5120	VEHICLE GAS & OIL	49,876	56,491	51,900	67,033
5135	TIRES & TIRE REPAIR	22,644	19,142	26,104	26,104
5200	UNIFORM EXPENSE	1,163	1,507	1,420	1,420
SUPPLIES AND MATERIALS		82,919	97,142	101,934	99,367
OTHER FINANCING USES					
5148	BAD DEBT EXPENSE	483	(12,816)	13,000	13,000
5156	INTEREST EXPENSE	1,045	-	-	-
5490	LANDFILL FEES	154,556	172,326	160,050	165,300
5810	DEPRECIATION EXPENSE-GARBAGE	124,046	145,200	146,264	180,000
OTHER FINANCING USES		280,130	304,710	319,314	358,300
Totals for dept 77 - GARBAGE		773,804	769,961	855,785	884,803

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 04 - Sanitation Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUAL EXPENSE	2017 ACTUAL EXPENSE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET
Dept 78 - RECYCLE					
PERSONAL SERVICES					
5010	SALARIES	82,982	86,078	90,144	89,033
5011	OVERTIME	406	379	1,000	1,000
5900	FICA MATCH	6,067	6,363	6,702	6,617
5910	RETIREMENT EXPENSE - APERS	24,498	19,583	13,963	13,793
5920	GROUP INSURANCE EXPENSE	14,752	14,207	16,992	17,092
5930	UNEMPLOYMENT INSURANCE	(142)	(6)	78	282
5940	WORKERS COMP.INSURANCE	3,900	2,251	3,128	2,700
PERSONAL SERVICES		132,463	128,855	132,007	130,517
CONTRACTUAL SERVICES					
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	127	70	460	460
5050	ELECTRICITY	8,641	9,035	8,565	9,103
5110	PRINTING & ADVERTISING	321	349	265	265
5130	VEHICLE REPAIRS & MAINTENANCE	4,065	3,118	8,000	8,000
5140	EQUIPMENT RENTAL & MAINTENANCE	4,099	3,930	6,000	4,500
5210	SCHOOLS & SEMINARS	1,235	945	1,340	
5271	ACCOUNTING SERVICES SALARY/EXP.	2,667	2,667	2,667	2,667
5272	D.P.W. SALARY & EXPENSE	3,800	3,800	3,800	3,800
5290	BUILDING REPAIR & MAINTENANCE	801	2,827	4,550	4,550
5340	BUILDING/VEHICLE INSURANCE	10,316	8,142	8,300	6,100
CONTRACTUAL SERVICES		36,072	34,883	43,947	39,445
SUPPLIES AND MATERIALS					
5090	SUPPLIES/OFFICE EXPENSE	19,371	4,856	10,975	10,975
5095	Office Equip & Small Tools	-	4,292	-	-
5120	VEHICLE GAS & OIL	14,228	12,081	16,950	12,720
5200	UNIFORM EXPENSE	905	599	720	720
SUPPLIES AND MATERIALS		34,504	21,828	28,645	24,415
OTHER FINANCING USES					
5810	DEPRECIATION EXPENSE-RECYCLING	43,143	43,144	47,090	43,000
OTHER FINANCING USES		43,143	43,144	47,090	43,000
Totals for dept 78 - RECYCLE		246,182	228,710	251,689	237,377
APPROPRIATIONS - FUND 04		1,516,553	1,562,578	1,672,088	1,727,325

CITY OF JACKSONVILLE, ARKANSAS

AG&F FOUNDATION SHOOTING SPORTS COMPLEX BUDGETARY CHANGES IN REVENUES, EXPENSES, AND RETAINED EARNINGS BUDGET 2019

Revenues:

Charges for services	237,500
Other operating income	120,000
Nonoperating income	100,000
Total Income	<u>457,500</u>

Operating expenses:

Salaries, wages and employee benefits	259,571
Supplies and materials	13,450
Contractual services	67,960
Depreciation	83,100
Capital Outlays	-
Other	130,000
Total Operating expenses	<u>554,081</u>

Net gain (loss)	<u><u>(96,581)</u></u>
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**BUDGET REPORT FOR CITY OF JACKSONVILLE
AG&F FOUNDATION SHOOTING SPORTS COMPLEX REVENUES**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUAL REVENUE	2017 ACTUAL REVENUE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET
CHARGES FOR SERVICES					
47-00-4341	AF&G SHOOTING RANGE - FEES	93,792	136,177	105,000	140,000
47-00-4342	AF&G SHOOTING RANGE - RENTALS	20,484	15,620	20,000	17,000
47-00-4343	SHOOTING RANGE TARGETS	86,094	79,334	90,000	80,500
		200,370	231,131	215,000	237,500
MISCELLANEOUS					
47-00-4345	PRO SHOP SALES	109,570	119,832	150,000	110,000
47-00-4900	MISCELLANEOUS INCOME	-	10,500	-	10,000
		109,570	130,332	150,000	120,000
OTHER FINANCING SOURCES					
47-00-4940	OPERATING TRANSFERS	-	213,000	-	100,000
		-	213,000	-	100,000
Total Estimated Revenues		309,940	574,463	365,000	457,500

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 47 - AG&F Shooting Sports Complex Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUAL EXPENDITURE	2017 ACTUAL EXPENSE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET
PERSONAL SERVICES					
5010	SALARIES	71,551	77,038	76,133	76,132
5011	OVERTIME	7,760	8,186	10,000	10,000
5020	PART - TIME HELP	111,607	103,016	100,012	116,944
5900	FICA MATCH	14,396	13,984	14,036	15,332
5910	RETIREMENT EXPENSE	25,216	223,041	28,518	24,451
5920	GROUP INSURANCE	12,165	13,172	12,996	13,071
5930	UNEMPLOYMENT INSURANCE	(348)	(14)	700	753
5940	WORKERS COMP.INSURANCE	8,959	5,253	3,851	2,888
PERSONAL SERVICES		251,306	443,676	246,246	259,571
CONTRACTUAL SERVICES					
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	562	2,750	2,160	2,750
5050	ELECTRICITY	18,359	17,997	19,350	18,725
5070	TELEPHONE	5,995	6,595	6,540	7,920
5130	VEHICLE REPAIRS & MAINTENANCE	1,921	88	500	500
5140	EQUIPMENT RENTAL & MAINTENANCE	12,548	14,870	10,600	17,000
5150	OPERATING EXPENSE	-	4,580	4,700	5,000
5290	BUILDING REPAIR & MAINTENANCE	8,155	13,060	10,000	10,500
5340	BUILDING/VEHICLE INSURANCE	4,790	5,046	8,620	5,565
5842	TREES,PLANTS,FLOWERS ETC.	1,192	-	-	-
CONTRACTUAL SERVICES		53,522	64,986	62,470	67,960
SUPPLIES AND MATERIALS					
5090	SUPPLIES/OFFICE EXPENSE	18,610	15,404	15,000	13,000
5095	Office Equip & Small Tools	911	11,320	450	450
5120	VEHICLE GAS & OIL	-	2,649	2,231	-
SUPPLIES AND MATERIALS		19,521	29,373	17,681	13,450
OTHER FINANCING USES					
5147	COST OF GOODS SOLD	230,098	192,458	85,604	130,000
5810	DEPRECIATION EXPENSE	-	83,060	83,058	83,100
OTHER FINANCING USES		230,098	275,518	168,662	213,100
CAPTIAL OUTLAY					
5500	EQUIPMENT PURCHASES	6,477	-	9,000	-
5540	CONSTRUCTION	90,598	-	-	-
CAPTIAL OUTLAY		97,075	-	9,000	-
APPROPRIATIONS - FUND 47		651,522	813,553	504,059	554,081



CITY OF JACKSONVILLE, ARKANSAS

EMERGENCY MEDICAL SERVICES FUND

BUDGETARY CHANGES IN REVENUES, EXPENSES, AND RETAINED EARNINGS

BUDGET 2019

Revenues:

Charges for services	1,804,500
Other operating income	20,900
Nonoperating income	-
Total Income	<u>1,825,400</u>

Operating expenses:

Salaries, wages and employee benefits	805,446
Supplies and materials	153,450
Contractual services	79,579
Depreciation	62,000
Other	750,000
Total Operating expenses	<u>1,850,475</u>

Net gain (loss)	<u><u>(25,075)</u></u>
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**BUDGET REPORT FOR CITY OF JACKSONVILLE
EMERGENCY MEDICAL SERVICES REVENUES**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUAL REVENUE	2017 ACTUAL REVENUE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET
CHARGES FOR SERVICES					
61-00-4386	BAD DEBTS RECOVERED	713	102	200	2,000
61-00-4550	MEMBERSHIP RECEIPTS	2,350	2,150	2,000	2,500
61-00-4750	AMBULANCE SERVICE BILLING	1,576,597	1,741,693	1,653,774	1,800,000
CHARGES FOR SERVICES		<u>1,579,660</u>	<u>1,743,945</u>	<u>1,655,974</u>	<u>1,804,500</u>
INTERGOVERNMENTAL					
61-00-4400	GRANT INCOME	11,947	15,855	16,000	16,700
INTERGOVERNMENTAL		<u>11,947</u>	<u>15,855</u>	<u>16,000</u>	<u>16,700</u>
MISCELLANEOUS					
61-00-4700	Net Appreciation(depreciation) in F	-	56	-	4,200
61-00-4900	MISCELLANEOUS INCOME	-	1	-	-
MISCELLANEOUS		<u>-</u>	<u>57</u>	<u>-</u>	<u>4,200</u>
INVESTMENT INCOME					
61-00-4710	INTEREST INCOME	13	6	-	-
INVESTMENT INCOME		<u>13</u>	<u>6</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES					
61-00-4940	INTERFUND TRANSFERS	434,989	242,989	150,000	-
OTHER FINANCING SOURCES		<u>434,989</u>	<u>242,989</u>	<u>150,000</u>	<u>-</u>
Total Estimated Revenues		<u><u>2,026,609</u></u>	<u><u>2,002,852</u></u>	<u><u>1,821,974</u></u>	<u><u>1,825,400</u></u>

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 61 - Emergency Medical Services Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2016 ACTUAL EXPENSE	2017 ACTUAL EXPENSE	2018 ORIGINAL BUDGET	2019 PROPOSED BUDGET
PERSONAL SERVICES					
5010	SALARIES	495,306	491,867	522,469	512,857
5011	OVERTIME	112,899	84,706	64,800	40,419
5370	STATE RETIREMENT PLAN	533,610	111,896	133,369	130,020
5900	FICA MATCH	11,136	9,207	7,330	7,178
5920	GROUP INSURANCE	92,430	88,350	83,160	88,667
5930	UNEMPLOYMENT INSURANCE	(569)	(25)	1,100	1,129
5940	WORKERS COMP.INSURANCE	40,000	9,006	30,919	25,176
PERSONAL SERVICES		1,284,812	795,007	843,147	805,446
CONTRACTUAL SERVICES					
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	16,444	17,826	18,465	13,821
5110	PRINTING & ADVERTISING	-	-	-	500
5130	VEHICLE REPAIRS & MAINTENANCE	12,749	23,649	12,050	13,072
5140	EQUIPMENT RENTAL & MAINTENANCE	8,155	17,818	11,778	13,824
5150	OPERATING EXPENSE	415	363	420	500
5160	RADIO REPAIR & MAINTENANCE	-	234	434	1,600
5180	POSTAGE	1,898	2,195	1,800	1,900
5210	SCHOOLS & SEMINARS	23,886	18,336	34,540	30,000
5280	PROFESSIONAL DUES	1,545	1,545	1,635	1,640
5340	BUILDING/VEHICLE INSURANCE	2,582	3,182	4,000	2,722
CONTRACTUAL SERVICES		67,674	85,148	85,122	79,579
SUPPLIES AND MATERIALS					
5090	SUPPLIES/OFFICE EXPENSE	1,141	-	1,692	1,692
5092	AMBULANCE SUPPLIES	75,332	83,171	71,800	78,300
5095	Office Equip & Small Tools<\$5000	1,349	1,314	-	43,847
5120	VEHICLE GAS & OIL	16,313	21,626	23,283	26,911
5135	TIRES & TIRE REPAIR	3,798	4,645	4,000	2,400
5200	UNIFORM EXPENSE	325	521	1,368	300
SUPPLIES AND MATERIALS		98,258	111,277	102,143	153,450
OTHER FINANCING USES					
5148	BAD DEBT EXPENSE	961,342	948,007	725,000	750,000
5810	DEPRECIATION EXPENSE-AMBULANCE	60,072	55,186	60,099	62,000
OTHER FINANCING USES		1,021,414	1,003,193	785,099	812,000
APPROPRIATIONS - FUND 61		2,472,158	1,994,625	1,815,511	1,850,475



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 \$1.4 million in long-term capital projects and activities have been identified, evaluated, planned, and projected. This includes almost \$230 thousand in infrastructure construction improvements, \$740 thousand in equipment replacement, and \$432 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 - \$ 229,695

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 - \$ 431,592

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 - **\$ 163,403**

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 - **\$ 490,000**

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

Act 920 of 1993, referred to as the "Local Government Library Bond Act of 1993", provides the procedures for the issuance of library bonds by municipalities and counties in implementation of Amendments 30 and 72 to the Constitution of Arkansas, defining the purposes for which library bonds may be issued, providing procedures for elections thereon, and authorizing the levy and pledge of ad valorem taxes to the bonds. A petition was presented to request the issue be presented to the voters and at a special election held July 5th of 2005, the qualified electors voted overwhelmingly to levy an annual ad valorem tax levy at the rate of one (1.0) mill for the acquisition, construction, and equipping of land and capital improvements for the City's public library. This ad valorem tax is pledged to an issue or issues of 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 2018 were \$490 thousand; this includes an early redemption in 2018 of \$180 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 - \$ 6,980,000

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.

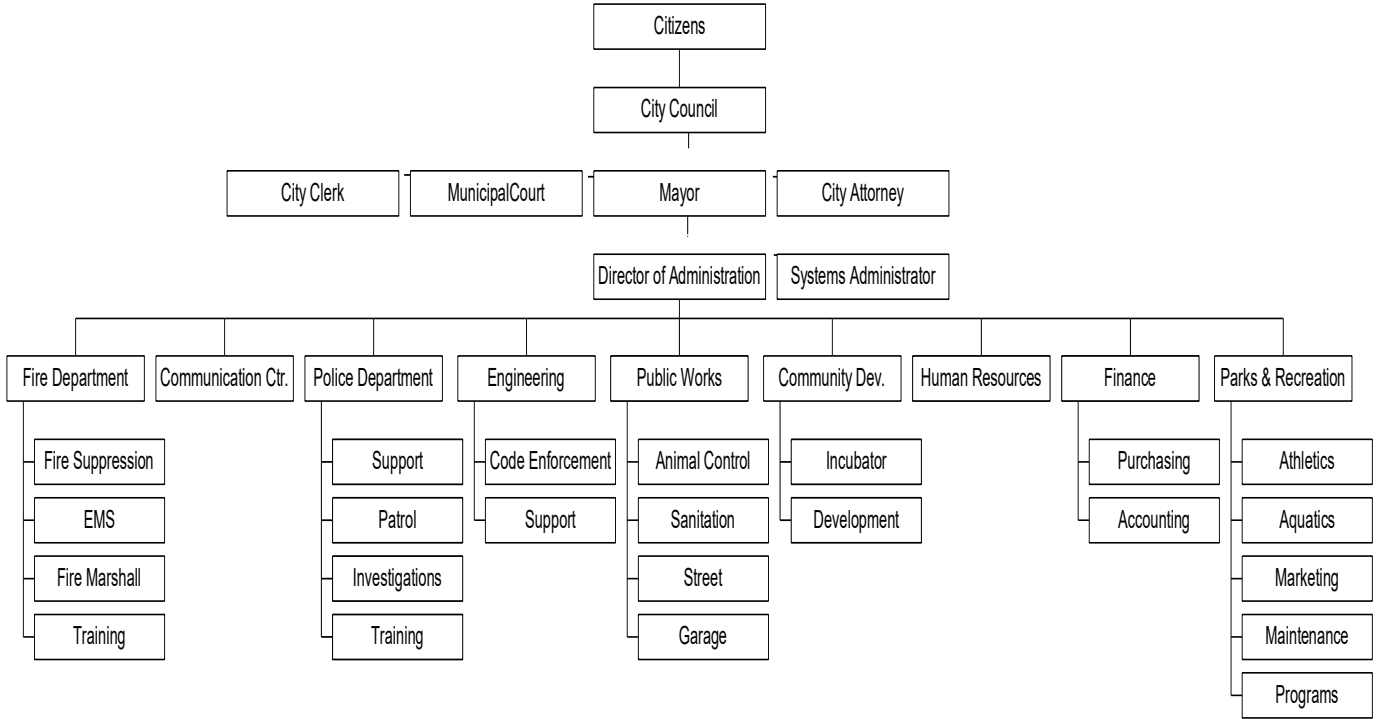
The City of Jacksonville obtained a loan in February 2013 to refinance the purchase of property on Graham Road and the construction of a public trap/skeet/archery shooting range. This loan was for 60 months at 1.8% interest. The amount refunded by the bonds was \$1,285,670.27.

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 2018 were \$6.98 million.



City of Jacksonville Organization Chart





GLOSSARY OF TERMS

A

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

B

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

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

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

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

D

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

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

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

E

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

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

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

F

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

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

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

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

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

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

G

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

I

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

M

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

equipment to detect defects and the making of repairs.

N

Non-exempt

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

O

Obfuscate

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

Other Financing Source

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

Ordinance

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

P

Personal Services

The costs associated with compensating employees for their labor.

Prepaid Expenses

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

Property Taxes

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

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

R

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

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

S

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

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

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

T

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



Salaries and Benefits

Expenditures/expenses associated with employee salaries and benefits.

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

Supplies and Materials

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

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

Contractual Services

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

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

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

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

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

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

Capital Outlay

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

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

ORDINANCE NO. 1593 (#3 - 2019)

AN ORDINANCE ADOPTING A FISCAL BUDGET FOR 2019; 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 2019 General Fund of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Funds Available for the 2019 General Fund:	\$	19,742,873.00
Budgeted Disbursements for 2019:		
1. General Government	\$	2,793,089.00
2. Public Safety		12,702,170.00
3. Judicial		627,072.00
4. Public Works		3,620,542.00
TOTAL	\$	19,742,873.00

SECTION TWO: The Budget for operation of the 2019 Street Fund of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Revenue Funds Available for the 2019 Street Fund:	\$	2,635,092.00
Budgeted Disbursements for 2019:	\$	2,635,092.00

SECTION THREE: The Budget for operation of the 2019 Sanitation Fund of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Revenue Funds Available for the 2019 Sanitation Fund:	\$	1,840,460.00
Budgeted Disbursements for 2019:	\$	1,727,325.00

Ordinance No. 1593 (#3 - 2019)
Page Two

SECTION FOUR: The Budget for operation of the 2019 Emergency Medical Services Fund of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Revenue Funds Available for the
2019 EMS Fund: \$ 1,825,400.00

Budgeted Disbursements for 2019: \$ 1,850,475.00

SECTION FIVE: The Budget for operation of the 2019 AG&F Foundation Shooting Sports Complex of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Revenue Funds Available for the
2019 Shooting Complex Fund: \$ 457,500.00

Budgeted Disbursements for 2019: \$ 554,081.00

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 2019 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 25, 2019.

APPROVED AND ADOPTED THIS 24TH DAY OF JANUARY, 2019.

CITY OF JACKSONVILLE, ARKANSAS

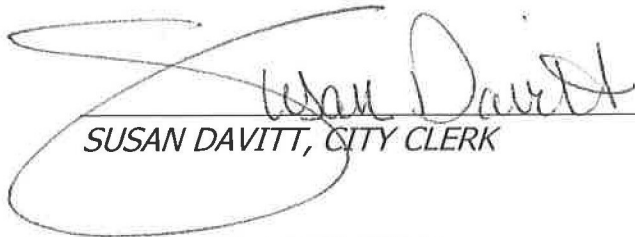


BOB JOHNSON, MAYOR

Ordinance No. 1593 (#3 - 2019)
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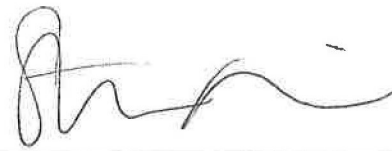


ATTEST:



SUSAN DAVITT, CITY CLERK

APPROVED AS TO FORM:



STEPHANIE FRIEDMAN, CITY ATTORNEY