

CITY OF JACKSONVILLE, ARKANSAS



2020 Annual Operating Budget And Capital Improvement Plan

About the cover: This picture was taken at the “Big Bang on the Range” event that is held annually on July 4th at the Arkansas Game & Fish Sports Shooting Complex located at 2800 Graham Road.

Photo Credit: Andre Thornton with Ebonix.co

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 is an Urgent Care facility in Jacksonville. We are currently in negotiations for a hospital to locate in Jacksonville. However, we have two hospitals within a 15 minute drive from Jacksonville. 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, "Fun at Five Points" downtown event, "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 2019, we had 304 events booked, which involved about 22,700 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 60 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, Simmons Bank Arena(formally known as 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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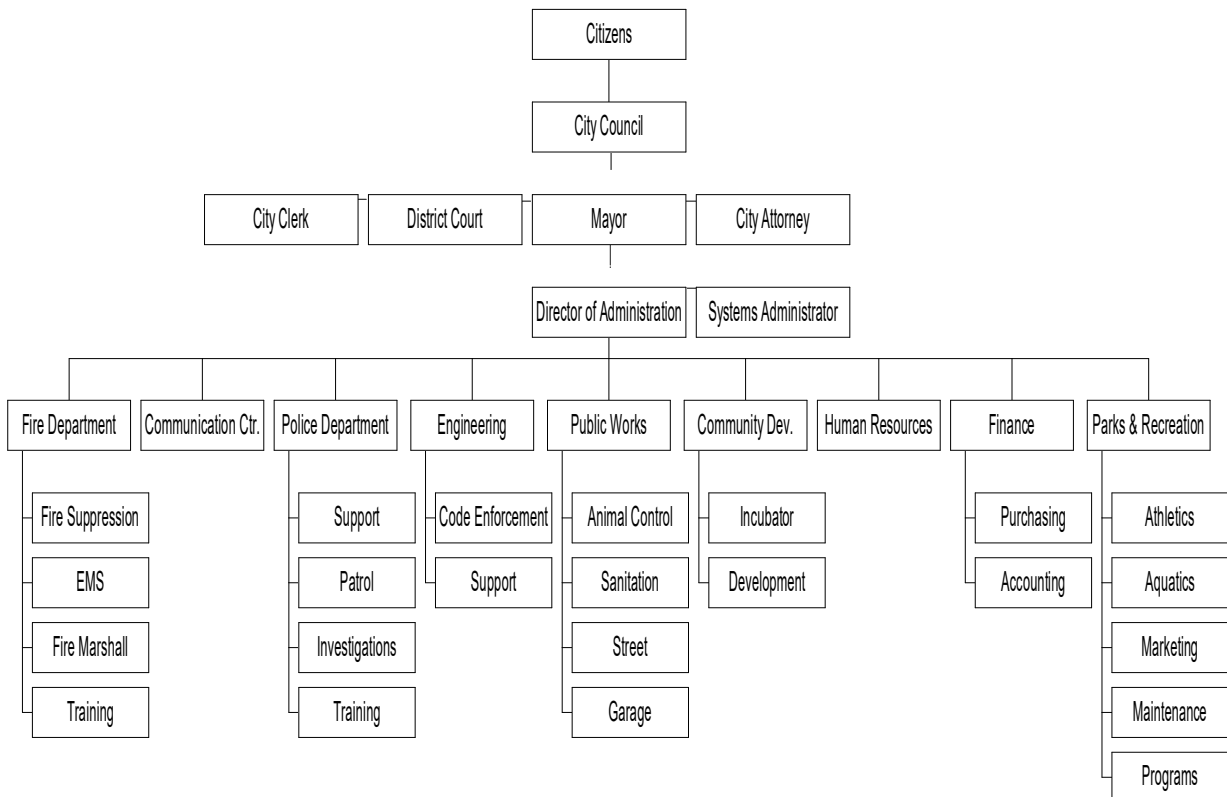
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CITY OF JACKSONVILLE, ARKANSAS

City Council and Other Elected Officials

Bob Johnson Vacant 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 2020. 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 2020 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 2017, Actual 2018, Budgeted 2019, and Budgeted 2020 figures.

Capital Improvement Plan and Debt

This section contains a synopsis of the 2020 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 16, 2020
Members of City Council and
Citizens of Jacksonville

I am pleased to submit the Budget for 2020 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 2020 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 (JCDP) 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.

2020 Budgetary Goals

Some of the budgetary goals for 2020 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 2020 budget is directed toward continued implementation of the goals of the JCDP 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 2019 fiscal year showed a slight increase for the City of Jacksonville compared to 2018. Sales taxes for operations and capital increased by 1% overall with operational and capital costs decreasing by 4% when compared to the prior year. Building and electrical permits increased in 2019; however, franchise fees decreased.

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 2020. 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 2020 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 2019 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 2020 total \$27.4 million, representing an increase of 3.2% from the 2019 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 2019	Proposed 2020	Change in Dollars
Personal services	17,948,025	17,965,774	\$ 17,749
Supplies and materials	1,132,581	1,134,525	1,944
Contractual services	3,880,663	4,218,236	337,573
Depreciation	428,100	483,721	55,621
Cost of Goods Sold	188,000	145,450	(42,550)
Landfill fees	193,875	214,156	20,281
Bad debt	763,000	813,000	50,000
Total Operating Expenditures	24,534,244	24,974,862	440,618
Capital outlay	1,249,066	1,376,735	127,669
Transfers	726,536	1,000,978	274,442
Total Expenditures	\$ 26,509,846	\$ 27,352,575	\$ 842,729

It should be noted that the total percentage of budget spent on operating expenditures increases by 2% in 2020 as compared to 2019, while Capital Outlay increases by 10% from 2019.

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

Fund Totals as Percent of Total Budget				
Fund Level	Adopted 2019		Proposed 2020	
	Budget	% Total	Budget	% Total
General Fund	19,742,873	74.47%	20,371,063	74.48%
Street Fund	2,635,092	9.94%	2,658,892	9.72%
Sanitation Fund	1,727,325	6.52%	1,713,525	6.26%
AG&F Shooting Sports Complex	554,081	2.09%	527,763	1.93%
Emergency Medical Services Fund	1,850,475	6.98%	2,081,332	7.61%
Total - All Fund Levels	26,509,846	100.00%	27,352,575	100.00%

The General Fund is the largest fund, accounting for \$20.4 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 2020 budget provides funding for activities totaling a little under \$2.7 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 2020 operating plan for the Street Fund is the completion of the Military Road sidewalk project which is 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 an enterprise fund that was

created in 2017. Previously, the revenues and expenditures for the Shooting Complex were reported in the General Fund under the Parks and Recreation Department. The activity costs supported through this operation for 2020 is \$527,763. 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 2020 are \$2 million. Its purpose is to provide useful management information regarding the extent to which user fees/charges support ambulance services and identifies the extent to which other available revenues are needed to subsidize this service. The capital assets used in this activity are recognized in its financial statements and annual depreciation expense is recognized on those assets.

Comparison - All budgeted Funds			
	Expenditures/ Expense Budget 2019	Expenditures/ Expense Budget 2020	Percentage Change
General Fund	19,742,873	20,371,063	3.18%
Street Fund	2,635,092	2,658,892	0.90%
Sanitation Fund	1,727,325	1,713,525	-0.80%
AG&F Shooting Sports Complex	554,081	527,763	-4.75%
Emergency Medical Services Fund	1,850,475	2,081,332	12.48%
	26,509,846	27,352,575	3.18%

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 0.6% due to restructuring of some departments and reallocating personnel. The Street Fund and the Shooting Sports Complex had personnel cost that rose by approximately 4.4% and 4.9%. This is due to increased minimum wage and retirement costs. The Sanitation Fund had a decrease in personnel cost of 4.4% due to using more contract services. The Emergency Medical Services had personnel cost that increased by approximately 10.4% due to reallocation of personnel and increase in minimum wage. 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 increased by 5% in the General Fund and decreased 15.5% in the Emergency Medical Services Fund due to changes in requests for office equipment and

small tools. Request for vehicle gas and oil and tire repair decreased in the Sanitation Fund.

Contract services in the General Fund increased by 13.8%. This was due to increases in repairs and maintenances, operating transfers and Pulaski county Jail allocation. The Street Fund increased by 4% due to an increase in equipment rental and maintenance, and Central Arkansas Transit fees. The Emergency Medical Services increased by 123% due to increase in new software and equipment maintenance.

Capital outlay increased 50.6% for 2020 in the General Fund. This increase is due to the purchase of two police vehicles, and additional police equipment. The Street Fund decreased 5%.

As a general note, the General Fund maintains a contingency expenditure category for fiscal year 2020. 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 26 days of operational costs with a target of 60 days (16%) being the most desirable according to our reserve policy. The 2020 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 .8% decrease in the 2020 budget compared to 2019 due to personnel, contract services, and Depreciation expense. The AG&F Foundation Shooting Sports Complex Fund has a decrease of 4.75% compared to 2019 due to a reduction in depreciation expense and cost of goods sold. The Emergency Medical Services Fund has a 12.48% increase in 2020 compared to 2019 due to personnel costs and contract services.

The City will strive to maintain the same high level of service to its citizens for fiscal year 2020 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.

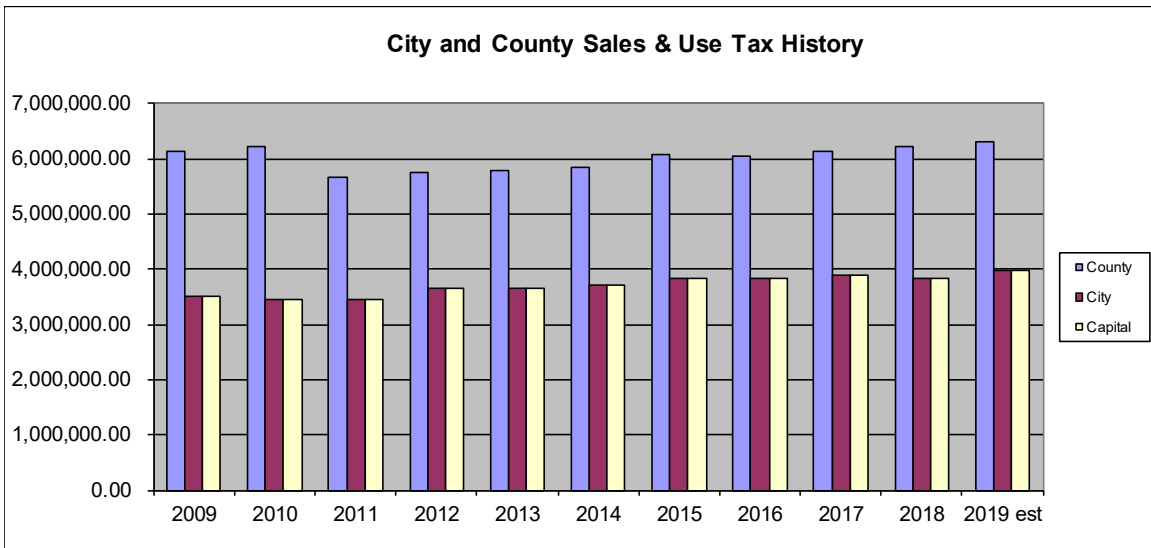
SELECTED REVENUE GRAPHS

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.

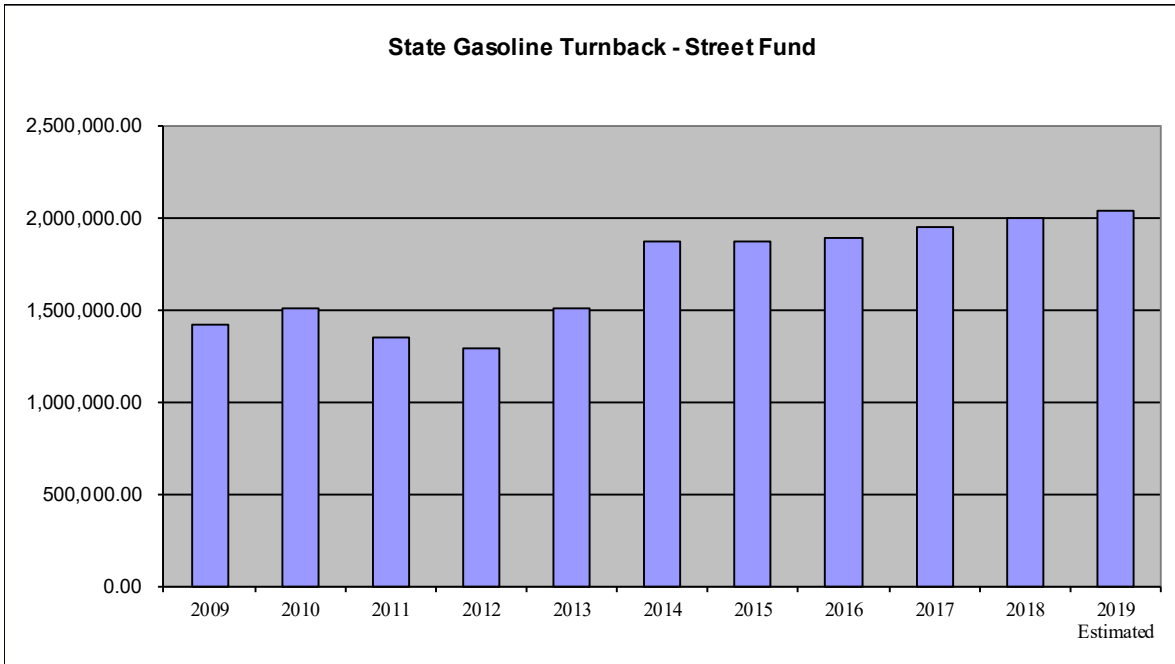
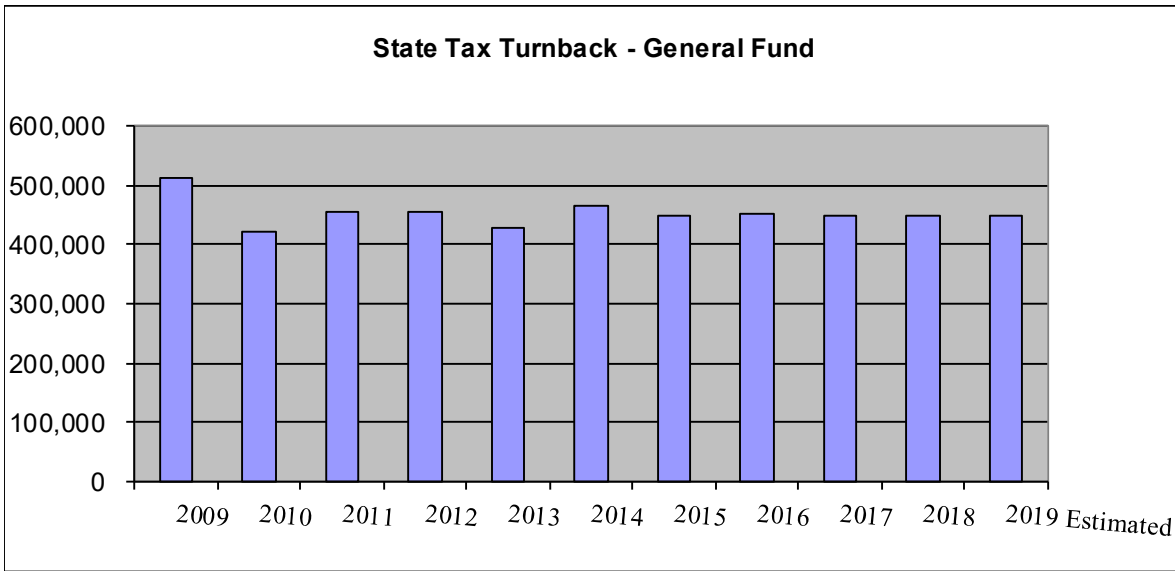
Again in November of 2003, voters approved another permanent one-cent sales tax for the purpose of funding capital projects approved by the citizenry in the Comprehensive Development Plan as well as for other capital projects and operations. The Comprehensive Plan identified over \$12 million in capital 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.

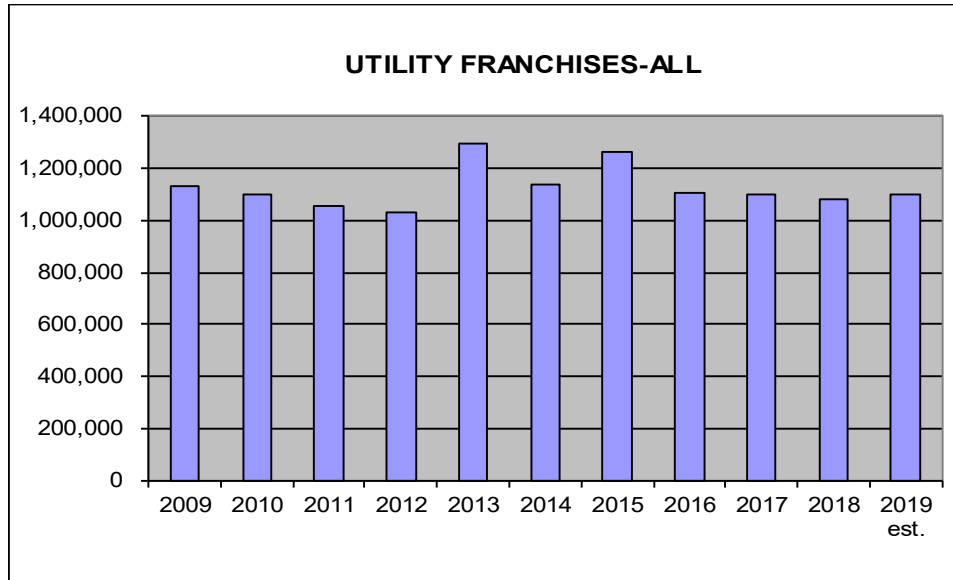


For the Fiscal Year 2020, the Street Fund anticipates the completion of approximately \$861,801 in capital projects which include drainage, the seven year asphalt plan, and the master sidewalk plan.

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,

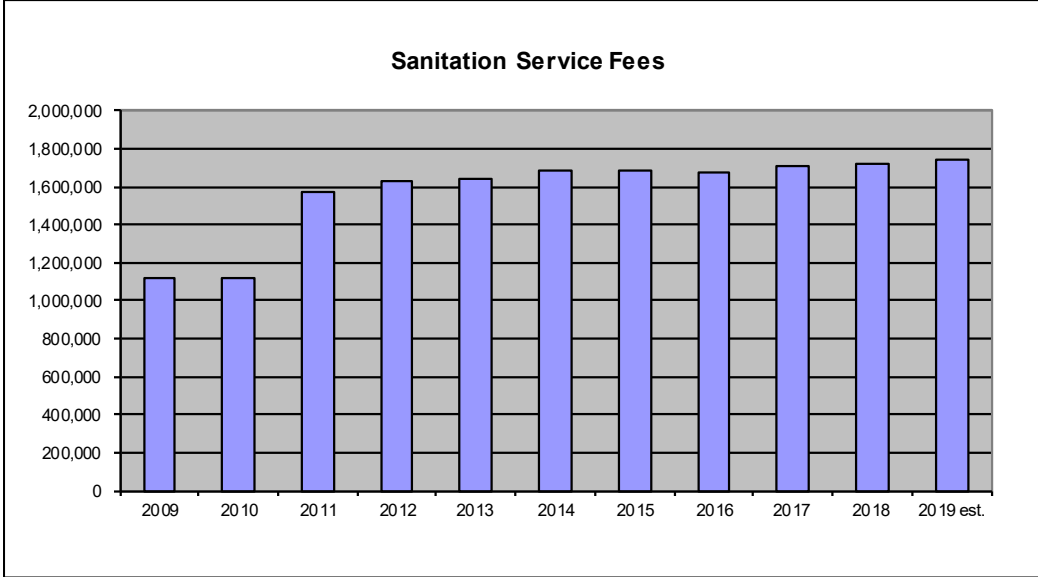
and rates for, product or service to be furnished or rendered by any public utility within the city or town and all other terms and conditions, including a reasonable franchise fee, upon which the public utility may be permitted to occupy the streets, highways, or other public places within the municipality, 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 previous 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, 2019
Revenue Bonds, Series 2006	3.625-4.5%	2020-2022	\$230,000

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, 2019
Revenue Bonds, Series 2015	1.0-3.15%	2020-2030	\$6,450,000

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 2020.

Authorized Positions - 2020			
	Full Time	Part Time	Elected
General Fund			
City Clerk	1	-	1
City Council	-	-	10
Police Department	70	-	-
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	6	-	-
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	3	-	-
Parks & Recreation	22	34	-
General Total	195	39	13
Street Fund			
Street Department	19	-	-
Sanitation Fund			
Garbage	6	-	-
Trash	7	-	-
Recycling	3	-	-
Sanitation Total	16	-	-
AG&F Shooting Complex			
AG&F Shooting Complex	2	6	-
Emergency Medical Services Fund			
Emergency Medical Services Fund	13	-	-
CDBG			
Community Development	1	-	-
Staffing Totals	246	45	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.

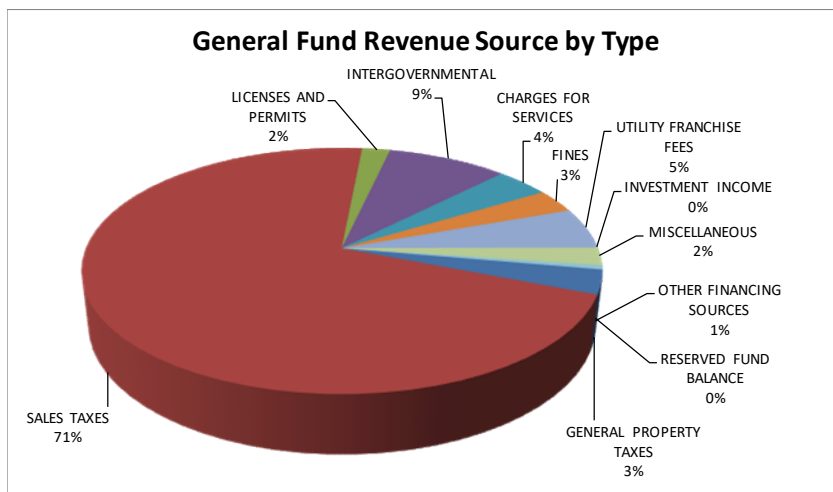
The City will seek annual renewal of the GFOA Certificate of Achievement for Excellence in Financial Reporting.

FUND SUMMARIES

The General Fund

The budget for general operations of the City of Jacksonville for 2020 will be \$20.3 million. This is an increase from \$19.7 million in the 2019 budget. Some of the increase comes from an increase in the Pulaski County Jail expense allocation, increase in repair and maintenance costs, and purchase of two new police vehicles. 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 levied a .5 millage property tax for general operations beginning in 2020. Sales taxes provide \$14.3 million of the General Fund

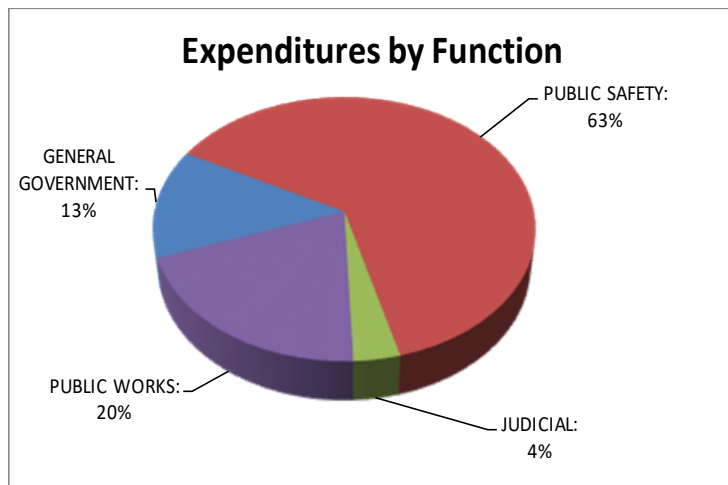
budget or 71% of anticipated revenues and consist of both the City and County one-cent sales taxes, and an alcoholic beverage tax. The additional one-cent City sales tax that became effective January 1, 2004 was restricted in its initial phase to the projects designated by the voters when they approved 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 \$1.8 million. 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 \$20.3 million for operations. It is divided into four primary functional areas - General Government, Public Safety, Judicial, and Public Works. As the graph indicates, 63% 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 4% of the overall budget. General Government, which includes all administrative functions, including human resource activity, accounting, purchasing, and internal fleet services, accounts for 13% of expenditures. Finally, the Public Works Function, which crosses a broad range of activities, accounts for 20% of expenditures. This includes all engineering services, code enforcement, parks operations, and operating expenditures for the Nixon Library, support of the Jacksonville Elderly Activities Program, the W.A.G.E. program, and tourism and promotion activities. This allocation percentage distribution does not usually change between years unless there is an unusual non-recurring event anticipated during the coming year.

Major Items New for 2020

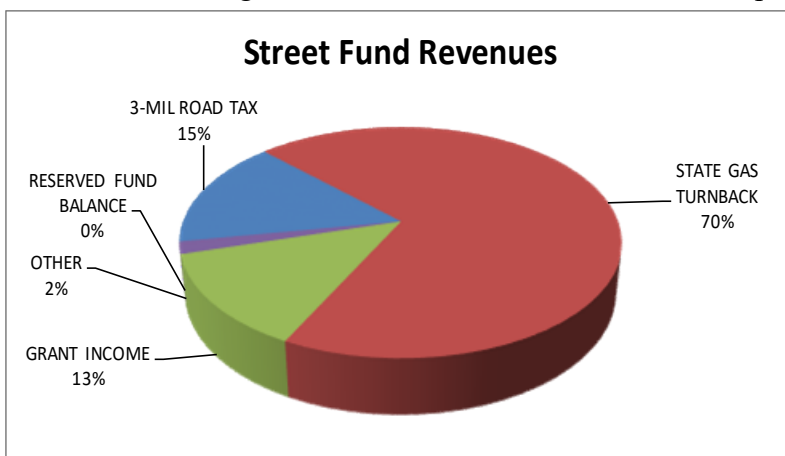
- The City Clerk’s office will be purchasing a software program to assist in codifications of ordinances and placing them on our website.
- The Police Department will be purchasing two new vehicles along with additional equipment.
- The Animal Control department will purchase a new vehicle.
- The Parks & Recreation department will be repairing slides at Splash Zone and purchasing two new zero turn mowers.

The Street Fund

The Street Fund budget for 2020 is \$2.6 million, representing a slight decrease from the 2019 budget. The Street Fund, unlike the other operating funds of the City, is an activity intensive fund driven by the long-term needs of the City's streets and drainage infrastructure. There are several construction projects that are still in process from 2019. Some of those projects require purchase of right of ways and cost of relocating utilities. Therefore, the constructions costs are higher than prior years while the equipment costs are lower.

Revenues

Street Fund revenues are derived primarily through gas turnback funds and highway construction distribution funds, accounting for 70% of projected revenues and the 3-mil road tax accounting for 15% of revenues. In 2020, 13% of project funding will come from



grant revenue, investment income, and other miscellaneous revenues. There will not be any reserved fund balance used for the 2020 budget. Reserves are only for projects that have been previously funded through current revenues but delayed due to weather, engineering, or other unforeseeable setbacks.

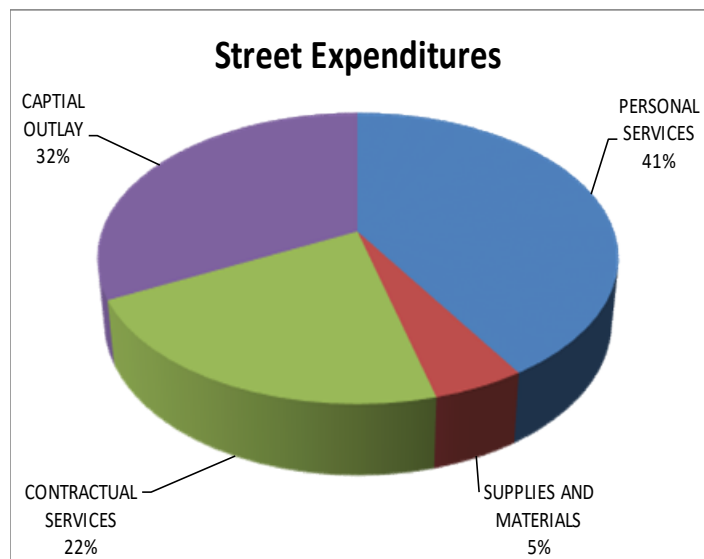
Similar to the General Fund, the state of the economy and State funding issues have seen the largest revenue source, the State gasoline tax turnback, remain static. Revenue flows over the past several years have remained flat with the impact of economic slow growth

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 2020 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.

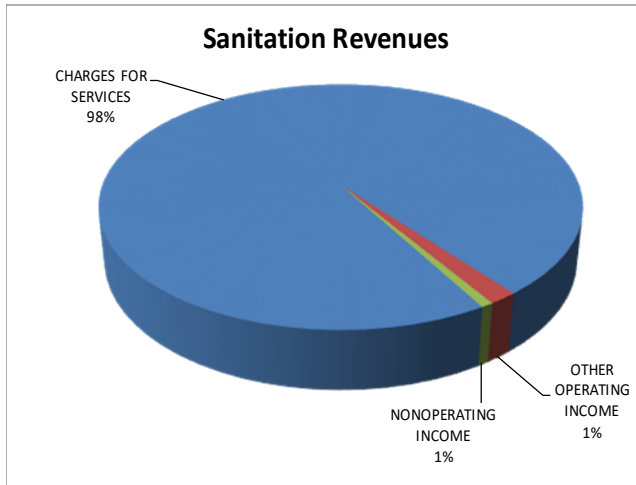
As an activity based fund, capital projects are the Street Fund's primary focus and accounts for 32% of all expenditures. The majority of the capital expenditures are for the seven-year rotating asphalt overlay program, drainage projects, and the master sidewalk plan.



Some of the major street activities for 2020 are:

- **Drainage Projects.** Our program to stabilize and connect several main drainage channels will again make inroads into the long-range street drainage plan; \$143,979 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 2020 toward that goal.
- **Construction Projects.** The Loop Road Overpass is a major construction project that began in 2019. This project will be funded mostly with Federal funds with our portion being 20% of the costs. During 2020, the construction costs consist mainly of cost for designs and the relocation of utilities.

The Sanitation Fund

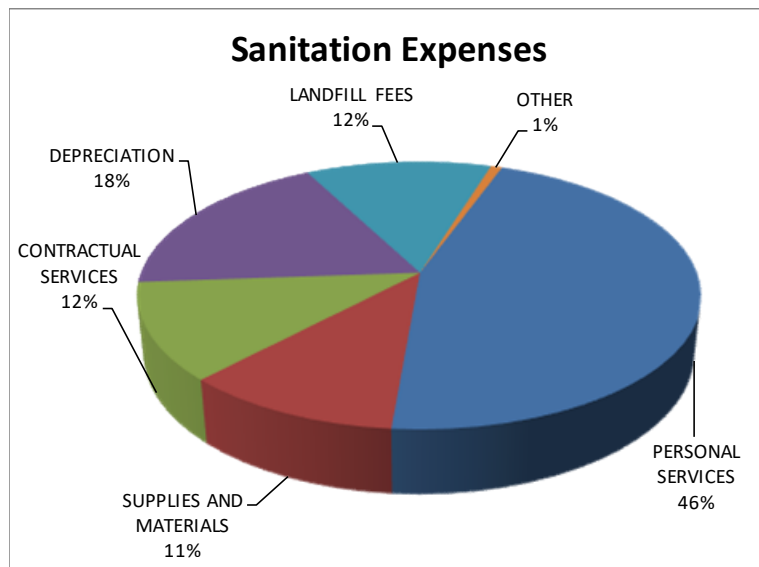


As an enterprise fund, Sanitation revenues are received for services rendered - garbage, trash, and recycling pickup and disposal. Enterprise funds are used to account for activities that are financed and operated in a manner similar to private business enterprises where the intent of the governing body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

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, 46% of cost is in salaries, wages, and employee benefits. Depreciation expense is 18% of cost which is used to help fund the replacement costs of equipment. Contract service and landfill fees are the next highest expenses with each being 12% 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.

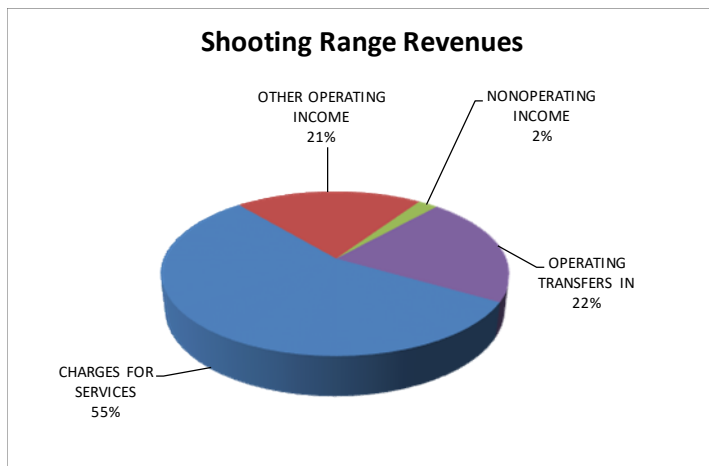


Capital Acquisitions

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 2019, the depreciation reserve was 69% funded. (Depreciation funding does not mean funding at replacement cost but at original cost.)

The Arkansas Game & Fish Foundation Shooting Sports Complex Fund

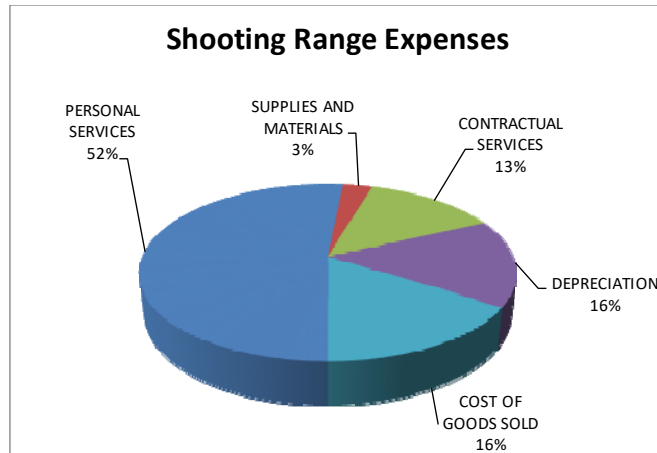
The Arkansas Game & Fish Foundation Shooting Sports Complex (Shooting Range) enterprise fund accounts for the activities of the City's Shooting Sports Complex. The purpose of this fund is to provide useful management information regarding the extent to



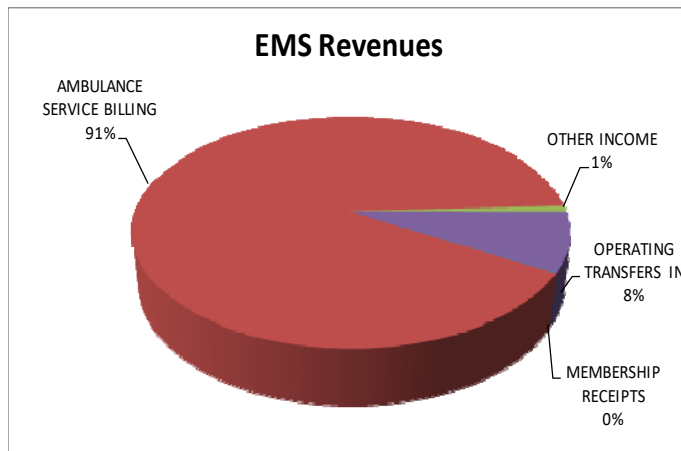
which user fees and charges support the operations of the Shooting Range and identifies the extent to which other available revenues are needed to subsidize this service. The fixed assets used in this activity are recognized in its financial statements and annual depreciation expense is recognized on 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 third 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 21% of total revenues. Of course, the majority of revenues are generated from charges for services (55%). This fund is subsidized by the General Fund.

Just like all other Funds, the largest expenses are for personal costs at 52%. The next largest expenses are for Depreciation and Cost of Goods Sold at 16% each. The costs of goods sold are derived from the difference between amount of merchandise purchased for resale and the amount of inventory left at the end of the year. Inventory is taken on a monthly basis and is recognized in its financial statements.



The Emergency Medical Services Fund



The Emergency Medical Services (EMS) enterprise fund accounts for the activities of the City’s ambulance service. The purpose of this fund is to provide useful management information regarding the extent to which user fees and charges support ambulance services and identifies the extent to which other available revenues are needed to subsidize this service. The fixed assets used in this activity are recognized in

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

Billings for the ambulance service makes up 91% of the revenues for EMS fund.

Operational Costs and How They Work

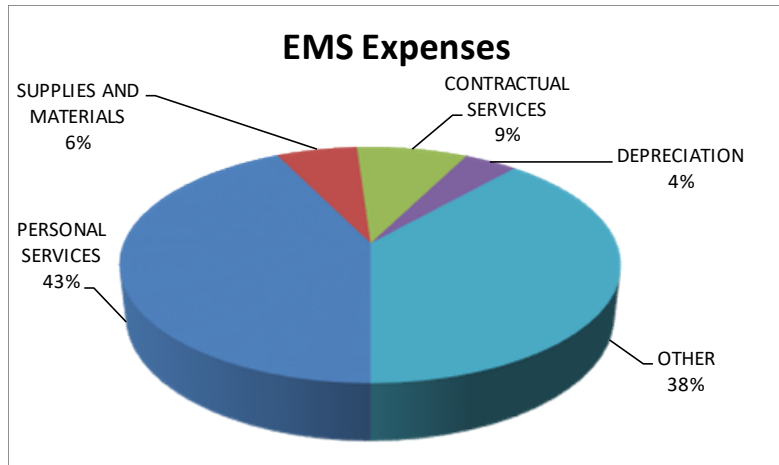
The personnel accounted for in this fund are actually firefighters, engineers and firefighter/paramedics assigned to this fund by virtue of their primary occupational activity being dedicated to ambulance operations. Under the direction of the Fire Chief, ambulance operations continue in the same manner 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 43% of expenses. The next largest expense is bad debt at 38%. Ambulances are on call 24 hours a day, 365 days a year. During 2019, our ambulance run

volume increased to 4,609, compared to 4,216 in 2018. Of those runs, approximately 3,136 resulted in patients being transported or 68% of the total run volume.

We currently have four ambulances in our fleet. With the run volume increasing each year, there is a need to add an

additional ambulance and to ensure they are all dependable. We replaced two ambulances in 2018 and 2019. We will be purchasing another one in 2020.

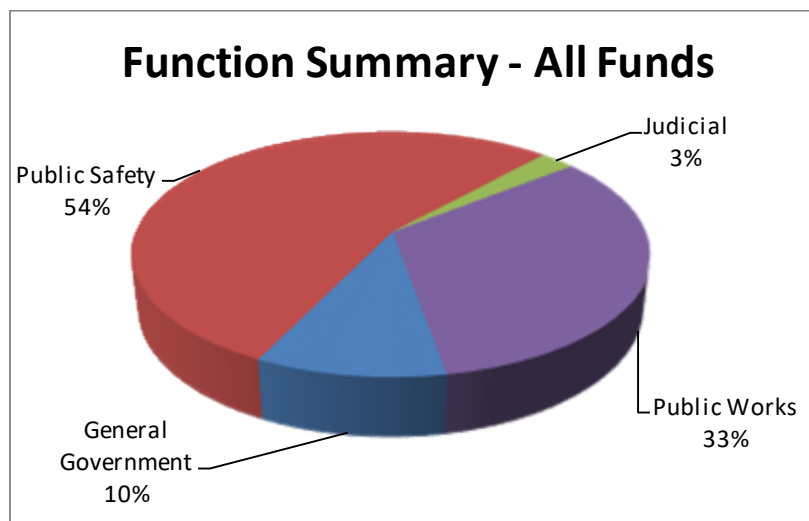


A medical director provides technical guidance to our paramedics. Dr. Darren Flamik, an emergency physician at BMC, is the services director.

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 (54%) with the next largest portion going to public works (33%). This shows that keeping our citizens safe and maintaining our infrastructure are main goals for the City of Jacksonville. The 2020 total budget is more than 2019 by 3%. The following chart shows the allocation by function.

	Expenditures	Expenditures	
	Budget	Budget	Percentage
	2019	2020	Change
General Government	2,793,089	2,732,792	-2%
Public Safety	14,552,645	14,918,529	3%
Judicial	627,072	706,724	13%
Public Works	8,537,040	8,994,530	5%
	26,509,846	27,352,575	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 2017, Actual 2018, Budgeted 2019, and Budgeted 2020 figures.



CITY OF JACKSONVILLE, ARKANSAS

GENERAL FUND

BUDGETARY REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET 2020

Revenues:

Property tax (Pensions)	645,000
Sales taxes (Drink taxes)	14,375,401
Licenses and permits	421,600
Intergovernmental	1,809,480
Charges for services	802,225
Fines	634,216
Utility franchise fees	1,098,700
Investment income	-
Miscellaneous	475,400
Operating transfers in	109,041
Total Revenues	20,371,063

Expenditures:

Personal services	14,926,727
Supplies and materials	676,049
Contractual services	3,191,925
Capital outlay	514,934
Other Financing Uses	60,450
Operating transfers out	1,000,978
Total Expenditures	20,371,063

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	2017 ACTUAL REVENUE	2018 ACTUAL REVENUE	2019 ORIGINAL BUDGET	2020 PROPOSED BUDGET
General property taxes:					
01-00-4010	Property taxes (Pensions)	556,757	565,105	560,000	645,000
Sales taxes:					
01-00-4050	County Sales Tax	6,144,151	6,211,566	6,295,257	6,495,055
01-00-4060	City Sales Tax	7,786,515	7,639,555	7,970,468	7,792,346
01-00-4098	Drink Tax	82,913	84,560	85,000	88,000
	Total Sales taxes	14,013,579	13,935,681	14,350,725	14,375,401
Licenses and permits:					
01-00-4090	Privilege taxes	195,715	184,403	185,000	189,000
01-00-4092	Farmer's Market Permits	-	25	-	-
01-00-4210	Building permits	208,844	42,610	35,000	200,000
01-00-4220	Electrical and plumbing permits	27,407	13,831	15,000	30,000
01-00-4230	Construction Surcharges	244	279	300	100
01-00-4240	Sign permits	1,575	1,925	1,500	2,000
01-00-4880	Rezoning fees	750	350	500	500
	Total Licenses and permits	434,535	243,423	237,300	421,600
Intergovernmental:					
01-00-4020	State insurance turnback (LOPFI)	602,802	591,408	603,500	603,500
01-00-4030	State tax turnback	449,828	449,060	447,000	449,000
01-00-4035	State insurance turnback - pensions	218,535	212,153	184,103	252,407
01-00-4100	Hotel/Motel Tax Revenue	28,646	28,854	29,025	28,550
01-00-4110	Prepared Food Tax Revenue	399,955	397,288	397,850	407,500
01-00-4400	Grant Income	73,877	18,497	63,600	41,623
01-00-4450	Advertising & Promotions Contributions	179,000	174,130	70,800	26,900
	Total Intergovernmental	1,952,643	1,871,390	1,795,878	1,809,480
Charges for services:					
01-00-4331	Lot Maintenance Revenue	28,836	23,866	24,000	21,000
01-00-4332	Athletics programs	778	50	50	-
01-00-4333	Class fees & recreation	58,689	67,278	66,000	70,000
01-00-4334	Center passes	161,120	154,303	145,000	157,000
01-00-4336	Splash Zone Revenue	128,506	129,052	130,000	138,000
01-00-4337	Special Events	44,650	68,379	67,800	85,800
01-00-4338	Fees and rentals	11,462	35,197	35,000	21,000
01-00-4339	Center facility rental	96,910	87,890	90,000	95,000
01-00-4340	Player /Spectator Fees	39,409	31,026	34,000	38,000
01-00-4770	Engineering services	40,277	20,000	20,000	20,000
01-00-4780	Accounting services	29,001	29,001	29,001	38,000
01-00-4785	Public works director services	44,148	44,148	44,148	88,025
01-00-4905	Outside city fire protection	600	400	600	400
01-00-4920	City mechanic services	30,990	28,920	30,000	30,000
	Total Charges for services	715,376	719,510	715,599	802,225

BUDGET REPORT FOR CITY OF JACKSONVILLE
General Revenues

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017 ACTUAL REVENUE	2018 ACTUAL REVENUE	2019 ORIGINAL BUDGET	2020 PROPOSED BUDGET
Fines:					
01-00-4330	Dog Tags & Fines	13,932	19,162	21,000	21,000
01-00-4350	Court fines	448,777	405,862	410,000	550,600
01-00-4351	Court fines - Jail Costs	58,331	52,363	50,000	50,000
01-00-4352	Police Warrant fees	10,205	4,865	5,000	1,000
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	542,861	493,868	497,616	634,216
Utility franchise fees:					
01-00-4120	Utility franchise fees-CenturyTel	32,867	26,912	27,000	24,000
01-00-4130	Utility franchise fees-SBC - SW Bell	9,712	8,037	7,800	7,700
01-00-4140	Utility franchise fees-Entergy	611,518	582,107	620,000	620,000
01-00-4160	Utility franchise fees-Arkla	144,937	177,311	150,000	170,000
01-00-4170	Utility franchise fees-First Electric Cooperative	42,050	45,500	47,000	45,000
01-00-4180	Utility franchise fees-Cable TV	230,659	215,172	213,000	200,000
01-00-4190	Utility franchise fees-Windstream	21,797	19,089	20,000	20,000
01-00-4195	Utility franchise fees-Ritter Communications	2,460	4,320	5,000	12,000
	Total Utility franchise fees	1,096,000	1,078,448	1,089,800	1,098,700
Investment income:					
01-00-4710	Interest income	-	2,223	-	-
Miscellaneous:					
01-00-4700	Gains/losses	85,597	750	-	5,000
01-00-4895	9-1-1 RECEIPTS	40,331	34,819	40,000	25,000
01-00-4896	9-1-1 RECEIPTS-AR Emerg Telephone S	184,732	200,299	190,000	230,000
01-00-4898	ACT 442 - 9-1-1 RECEIPTS	2,000	2,000	2,000	2,000
01-00-4900	Miscellaneous revenues	49,120	88,289	159,955	117,200
01-00-4901	Donations	110,000	316,149	-	-
01-00-4930	Workers compensation reimbursements	306	18,632	-	-
01-00-4950	Concession receipts	1,115	1,097	1,000	1,200
01-00-4952	Concession receipts-Splash Zones/Soccer	119,203	90,466	100,000	95,000
	Total Miscellaneous	592,404	752,501	492,955	475,400
	Total Revenues	19,904,155	19,662,149	19,739,873	20,262,022
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	(3,000)	71,434	3,000	109,041
	Total Operating transfers-in	(3,000)	71,434	3,000	109,041
	Total Estimated Revenues	19,901,155	19,733,583	19,742,873	20,371,063



CITY OF JACKSONVILLE
EXPENDITURE BUDGET
FUNCTION SUMMARY

ACCOUNT DESCRIPTION	2017 ACTUAL EXPENDITURE	2018 ACTUAL EXPENDITURE	2019 ORIGINAL BUDGET	2020 PROPOSED BUDGET
General Government:				
City Clerk	133,401	140,775	138,557	158,829
City Council	133,796	109,884	94,781	97,140
Office of the Mayor	251,182	248,999	250,399	258,051
General Services	135,757	140,905	130,137	111,198
Finance	467,801	491,763	502,849	442,295
Debt Service	1,085,000	780,000	726,536	725,978
Human Resources	175,222	185,409	171,061	174,108
Director of Administration	166,399	60,356	58,949	42,410
Director of Information Technology	272,815	351,763	499,539	500,230
City Mechanic	146,226	155,693	142,281	147,553
Contingency	-	-	78,000	75,000
Total General Government	2,967,599	2,665,547	2,793,089	2,732,792
Public Safety:				
Police Department	6,887,628	5,954,180	6,512,923	6,554,887
Fire Department	4,558,716	4,849,388	4,948,325	4,986,112
9-1-1 Emergency Response	714,323	761,606	923,927	953,886
Animal Control	290,121	299,082	316,995	342,312
Total Public Safety	12,450,788	11,864,256	12,702,170	12,837,197
Judicial:				
City Attorney	264,881	197,435	267,483	271,715
Municipal Court	320,691	299,304	359,589	435,009
Total Judicial	585,572	496,739	627,072	706,724
Public Works:				
Director of Public Works	128,390	138,971	163,704	164,826
Library	78,374	77,019	79,100	84,041
Engineering	308,798	164,482	177,091	207,131
Code Enforcement	210,386	158,821	259,309	241,265
General and Administrative	542,642	701,065	287,383	594,957
Parks and Recreation	2,467,356	2,465,035	2,645,019	2,792,306
Ordinance 708	1,218		8,936	9,824
Total Public Works	3,737,164	3,705,393	3,620,542	4,094,350
Total Budget Expenditures	19,741,123	18,731,935	19,742,873	20,371,063

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 01 - General Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017 ACTUAL EXPENDITURE	2018 ACTUAL EXPENDITURE	2019 ORIGINAL BUDGET	2020 PROPOSED BUDGET
PERSONAL SERVICES					
5010	SALARIES	9,107,927	8,393,549	8,822,195	8,736,792
5011	OVERTIME	553,438	490,415	464,374	439,494
5020	PART-TIME HELP	400,801	385,625	628,071	522,838
5040	RETIREMENT	85,391	86,989	140,263	141,393
5360	LOCAL PENSION MATCH	775,291	777,258	744,103	812,407
5370	STATE RETIREMENT PLAN	1,203,160	1,352,857	1,400,472	1,350,226
5900	FICA MATCH	572,422	514,312	566,074	556,952
5910	RETIREMENT EXPENSE - APERS	477,654	464,479	565,666	564,440
5920	GROUP INSURANCE EXPENSE	1,414,335	1,243,638	1,503,987	1,595,917
5930	UNEMPLOYMENT INSURANCE	(944)	28,094	21,635	16,023
5940	WORKERS COMP.INSURANCE	183,114	189,293	159,055	190,245
PERSONAL SERVICES		14,772,589	13,926,509	15,015,895	14,926,727
CONTRACTUAL SERVICES					
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	419,349	467,359	574,354	460,162
5050	ELECTRICITY	362,139	295,424	308,463	371,357
5060	GAS (HEATING)	42,184	51,060	49,431	47,994
5070	TELEPHONE	230,574	254,808	219,483	205,937
5110	PRINTING & ADVERTISING	47,869	89,474	84,225	90,051
5130	VEHICLE REPAIRS & MAINTENANCE	132,102	157,222	117,512	151,110
5140	EQUIPMENT RENTAL & MAINTENANCE	292,770	278,148	376,160	372,948
5150	OPERATING EXPENSE	11,540	15,033	13,828	14,758
5160	RADIO REPAIR & MAINTENANCE	75,685	80,143	87,847	99,750
5170	JAIL EXPENSE	208,529	213,072	235,316	288,351
5180	POSTAGE	9,106	10,393	11,650	11,650
5210	SCHOOLS & SEMINARS	35,276	38,920	56,277	80,294
5230	PHYSICALS	39,820	45,620	42,000	49,391
5250	CANINE EXPENSE	9,328	7,109	12,000	11,959
5260	VETERINARIAN FEES	5,173	10,083	20,000	21,781
5280	PROFESSIONAL FEES	820	930	1,135	1,115
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	85,699	85,699	85,699	85,699
5285	Jacksonville Health Dept Support	2,921	2,921	2,921	3,149
5290	BUILDING REPAIR & MAINTENANCE	254,859	252,744	228,988	244,031
5291	LOT MAINTENANCE	85	148	200	200
5310	ELECTION EXPENSE	-	21,109	9,000	20,000
5340	BUILDING/VEHICLE INSURANCE	100,806	105,504	105,105	107,782
5345	VEHICLE/PROPERTY LOSS PAYMENTS	-	-	25,000	25,000
5380	LEGAL FEES	88,260	14,944	15,200	15,200
5480	JACKSONVILLE ELDERLY PROGRAM	50,000	50,000	50,000	50,000
5483	Jacksonville Boys/Girls Club	51,087	-	-	10,000

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 01 - General Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017 ACTUAL EXPENDITURE	2018 ACTUAL EXPENDITURE	2019 ORIGINAL BUDGET	2020 PROPOSED BUDGET
CONTRACTUAL SERVICES CONTINUED					
5487	ECONOMIC DEVELOPMENT	2,910	1,929	5,000	5,000
5510	COMMUNICATION LEASES	10,655	6,200	8,000	6,240
5629	REMONUMENTATION	-	-	1,200	1,200
5637	ASBESTOS ABATEMENT	1,675	-	9,000	4,500
5715	NARCOTICS BUY MONEY	(3,000)	3,000	3,000	5,000
5795	ACT 1256-COUNTY SHARE	-	-	-	90,000
5796	ACT 1256-STATE SHARE	-	-	-	30,000
5836	SR.CITIZENS UTILITIES	28,638	24,534	26,000	32,534
5840	OPERATING TRANSFERS	1,327,989	1,200,827	726,536	1,000,978
5842	LANDSCAPE/TURF MAINTENANCE	29,959	35,066	35,500	38,000
5845	RENTAL PROPERTY EXPENSE	20,902	37,952	19,958	23,515
5846	TOURISM & PROMOTION	3,884	4,607	6,368	6,700
5980	CONTINGENCY	-	-	78,000	75,000
CONTRACTUAL SERVICES		4,008,160	3,890,549	3,684,923	4,192,903
SUPPLIES AND MATERIALS					
5090	SUPPLIES/OFFICE EXPENSE	242,829	244,579	254,804	279,819
5091	PUBLIC EDUCATION MATERIALS	2,487	2,039	3,191	5,596
5095	Office Equip & Small Tools	15,721	19,765	10,602	20,648
5120	VEHICLE GAS & OIL	186,892	198,874	190,550	189,871
5135	TIRES & TIRE REPAIR	28,797	21,662	31,500	35,300
5190	JANITOR SUPPLIES	25,559	21,663	26,148	29,685
5200	UNIFORM EXPENSE	88,125	115,060	125,360	115,130
SUPPLIES AND MATERIALS		590,410	623,642	642,155	676,049
CAPITAL OUTLAY					
5500	EQUIPMENT PURCHASE	269,474	235,750	295,900	495,434
5540	CONSTRUCTION	-	-	22,000	-
5542	STRUCTURAL CONDEMNATION	28,025	75	24,000	19,500
CAPITAL OUTLAY		297,499	235,825	341,900	514,934
OTHER FINANCING USES					
5147	COST OF GOODS SOLD	72,465	55,410	58,000	60,450
OTHER FINANCING USES		72,465	55,410	58,000	60,450
APPROPRIATIONS - FUND 01		19,741,123	18,731,935	19,742,873	20,371,063

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017 ACTUAL EXPENDITURE	2018 ACTUAL EXPENDITURE	2019 ORIGINAL BUDGET	2020 PROPOSED BUDGET
Dept 01-City Clerk					
PERSONAL SERVICES					
01-01-5010	SALARIES	82,956	86,915	86,281	93,789
01-01-5011	OVERTIME	110	-	250	250
01-01-5040	RETIREMENT	17,478	17,478	17,478	17,478
01-01-5900	FICA MATCH	6,144	6,442	6,512	6,990
01-01-5910	RETIREMENT EXPENSE	12,150	12,988	13,257	14,407
01-01-5920	GROUP INSURANCE	8,316	8,254	8,042	14,637
01-01-5930	UNEMPLOYMENT INSURANCE	17	253	188	139
01-01-5940	WORKERS COMP.INSURANCE	1,501	59	109	139
		<u>128,672</u>	<u>132,389</u>	<u>132,117</u>	<u>147,829</u>
SUPPLIES AND MATERIALS					
01-01-5090	SUPPLIES/OFFICE EXPENSE	1,992	2,883	2,000	2,000
01-01-5095	Office Equip & Small Tools	-	594	-	-
		<u>1,992</u>	<u>3,477</u>	<u>2,000</u>	<u>2,000</u>
CONTRACTUAL SERVICES					
01-01-5110	PRINTING & ADVERTISING	1,770	3,750	3,240	2,300
01-01-5140	EQUIPMENT RENTAL & MAINTENANCE	-	-	-	5,000
01-01-5150	OPERATING EXPENSE	967	1,159	1,200	1,200
01-01-5210	SCHOOLS & SEMINARS	-	-	-	500
		<u>2,737</u>	<u>4,909</u>	<u>4,440</u>	<u>9,000</u>
Totals for dept 01-City Clerk		<u>133,401</u>	<u>140,775</u>	<u>138,557</u>	<u>158,829</u>

Note: City Clerk's salary is \$58,671.

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017 ACTUAL EXPENDITURE	2018 ACTUAL EXPENDITURE	2019 ORIGINAL BUDGET	2020 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	4,919	4,740	5,153
01-02-5920	GROUP INSURANCE	49,806	32,982	17,092	19,144
01-02-5930	UNEMPLOYMENT INSURANCE	-	-	470	348
01-02-5940	WORKERS COMP.INSURANCE	7,505	(158)	89	105
		<u>132,870</u>	<u>108,633</u>	<u>93,281</u>	<u>95,640</u>
SUPPLIES AND MATERIALS					
01-02-5090	SUPPLIES/OFFICE EXPENSE	-	-	100	100
		<u>-</u>	<u>-</u>	<u>100</u>	<u>100</u>
CONTRACTUAL SERVICES					
01-02-5210	SCHOOLS & SEMINARS	926	1,251	1,400	1,400
		<u>926</u>	<u>1,251</u>	<u>1,400</u>	<u>1,400</u>
Totals for dept 02-City Council		<u>133,796</u>	<u>109,884</u>	<u>94,781</u>	<u>97,140</u>

Note: Council Member's salary is \$7,089 each.

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017 ACTUAL EXPENDITURE	2018 ACTUAL EXPENDITURE	2019 ORIGINAL BUDGET	2020 PROPOSED BUDGET
Dept 03-Police Department					
PERSONAL SERVICES					
01-03-5010	SALARIES	3,608,973	3,021,916	3,255,934	3,127,956
01-03-5011	OVERTIME	196,985	146,467	175,000	175,000
01-03-5020	PART - TIME HELP	0	5,943	139,360	
01-03-5360	LOCAL PENSION MATCH	329,578	339,353	331,000	333,960
01-03-5370	STATE RETIREMENT PLAN	707,168	708,546	704,615	691,954
01-03-5900	FICA MATCH	279,223	233,209	265,446	250,504
01-03-5910	RETIREMENT EXPENSE	64,240	60,107	69,550	68,382
01-03-5920	GROUP INSURANCE	569,724	458,882	617,400	627,995
01-03-5930	UNEMPLOYMENT INSURANCE	(195)	9,848	7,714	5,714
01-03-5940	WORKERS COMP.INSURANCE	71,294	74,795	57,790	67,207
		<u>5,826,990</u>	<u>5,059,066</u>	<u>5,623,809</u>	<u>5,348,672</u>
SUPPLIES AND MATERIALS					
01-03-5090	SUPPLIES/OFFICE EXPENSE	32,828	19,721	24,120	33,000
01-03-5095	Office Equip & Small Tools	4,526	5,787	1,918	6,333
01-03-5120	VEHICLE GAS & OIL	125,757	130,433	120,000	120,000
01-03-5135	TIRES & TIRE REPAIR	18,991	16,058	19,000	20,000
01-03-5200	UNIFORM EXPENSE	46,711	45,904	35,000	45,000
		<u>228,813</u>	<u>217,903</u>	<u>200,038</u>	<u>224,333</u>
CONTRACTUAL SERVICES					
01-03-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	22,225	29,368	26,681	23,874
01-03-5050	ELECTRICITY	78,881	61,417	65,000	74,000
01-03-5060	GAS (HEATING)	8,724	12,392	12,000	12,832
01-03-5070	TELEPHONE	63,653	73,351	70,200	60,420
01-03-5110	PRINTING & ADVERTISING	3,035	4,264	3,000	4,500
01-03-5130	VEHICLE REPAIRS & MAINTENANCE	94,411	85,512	64,612	100,000
01-03-5140	EQUIPMENT RENTAL & MAINTENANCE	70,058	56,695	63,491	69,823
01-03-5150	OPERATING EXPENSE	313	302	350	350
01-03-5160	RADIO REPAIR & MAINTENANCE	36,010	38,321	38,321	37,000
01-03-5170	JAIL EXPENSE	208,529	213,072	235,316	288,351
01-03-5180	POSTAGE	385	1,240	1,200	1,200
01-03-5210	SCHOOLS & SEMINARS	9,172	11,059	18,000	24,817
01-03-5230	PHYSICALS	19,464	20,685	20,000	25,000
01-03-5250	CANINE EXPENSE	6,231	2,608	5,000	5,000
01-03-5290	BUILDING REPAIR & MAINTENANCE	29,236	29,546	29,005	41,366
01-03-5340	BUILDING/VEHICLE INSURANCE	23,843	26,904	25,900	25,000
01-03-5510	COMMUNICATION LEASES	10,655	6,200	8,000	6,240
01-03-5715	NARCOTICS BUY MONEY	(3,000)	3,000	3,000	5,000
		<u>681,825</u>	<u>675,936</u>	<u>689,076</u>	<u>804,773</u>
CAPTIAL OUTLAY					
01-03-5500	EQUIPMENT PURCHASES	150,000	1,275	-	177,109
		<u>150,000</u>	<u>1,275</u>	<u>-</u>	<u>177,109</u>
Totals for dept 03-Police Department		<u>6,887,628</u>	<u>5,954,180</u>	<u>6,512,923</u>	<u>6,554,887</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017 ACTUAL EXPENDITURE	2018 ACTUAL EXPENDITURE	2019 ORIGINAL BUDGET	2020 PROPOSED BUDGET
Dept 04-Fire Department					
PERSONAL SERVICES					
01-04-5010	SALARIES	2,589,796	2,614,016	2,633,575	2,650,250
01-04-5011	OVERTIME	256,261	234,592	204,574	187,594
01-04-5360	LOCAL PENSION MATCH	445,713	437,905	413,103	478,447
01-04-5370	STATE RETIREMENT PLAN	487,172	639,502	695,857	658,272
01-04-5900	FICA MATCH	41,826	41,948	41,449	42,046
01-04-5910	RETIREMENT EXPENSE	5,009	5,306	5,609	5,620
01-04-5920	GROUP INSURANCE	389,020	412,450	473,435	496,139
01-04-5930	UNEMPLOYMENT INSURANCE	(445)	7,070	5,268	3,902
01-04-5940	WORKERS COMP.INSURANCE	39,026	90,853	80,914	95,169
		<u>4,253,378</u>	<u>4,483,642</u>	<u>4,553,784</u>	<u>4,617,439</u>
SUPPLIES AND MATERIALS					
01-04-5090	SUPPLIES/OFFICE EXPENSE	6,617	7,255	5,696	5,081
01-04-5091	PUBLIC EDUCATION MATERIALS	2,487	2,039	3,191	5,596
01-04-5095	Office Equip & Small Tools	1,209	1,672	584	3,458
01-04-5120	VEHICLE GAS & OIL	30,553	35,948	35,000	34,821
01-04-5135	TIRES & TIRE REPAIR	6,937	3,198	9,000	11,800
01-04-5190	JANITOR SUPPLIES	5,712	4,807	4,072	4,571
01-04-5200	UNIFORM EXPENSE	29,368	59,440	78,681	58,475
		<u>82,883</u>	<u>114,359</u>	<u>136,224</u>	<u>123,802</u>
CONTRACTUAL SERVICES					
01-04-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	13,922	19,031	18,461	14,156
01-04-5050	ELECTRICITY	28,030	24,296	27,000	30,000
01-04-5060	GAS (HEATING)	5,266	6,644	6,156	6,490
01-04-5070	TELEPHONE	41,120	39,177	37,000	42,699
01-04-5110	PRINTING & ADVERTISING	236	-	100	100
01-04-5130	VEHICLE REPAIRS & MAINTENANCE	13,455	34,095	26,550	28,210
01-04-5140	EQUIPMENT RENTAL & MAINTENANCE	21,866	24,899	27,244	22,213
01-04-5160	RADIO REPAIR & MAINTENANCE	13,591	14,418	14,326	11,100
01-04-5180	POSTAGE	194	86	250	250
01-04-5210	SCHOOLS & SEMINARS	9,017	8,898	12,206	14,824
01-04-5230	PHYSICALS	20,356	24,935	22,000	24,391
01-04-5280	PROFESSIONAL DUES	820	930	1,135	1,115
01-04-5290	BUILDING REPAIR & MAINTENANCE	15,781	20,904	18,437	14,903
01-04-5340	BUILDING/VEHICLE INSURANCE	26,915	26,896	26,900	28,500
		<u>210,569</u>	<u>245,209</u>	<u>237,765</u>	<u>238,951</u>
CAPTIAL OUTLAY					
01-04-5500	EQUIPMENT PURCHASES	11,886	6,178	20,552	5,920
		<u>11,886</u>	<u>6,178</u>	<u>20,552</u>	<u>5,920</u>
Totals for dept 04-Fire Department		<u>4,558,716</u>	<u>4,849,388</u>	<u>4,948,325</u>	<u>4,986,112</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017 ACTUAL EXPENDITURE	2018 ACTUAL EXPENDITURE	2019 ORIGINAL BUDGET	2020 PROPOSED BUDGET
Dept 05-Office of the Mayor					
PERSONAL SERVICES					
01-05-5010	SALARIES	133,516	135,273	134,573	138,670
01-05-5040	RETIREMENT	67,913	69,511	71,595	72,725
01-05-5900	FICA MATCH	9,959	10,145	9,407	9,792
01-05-5910	RETIREMENT EXPENSE	19,531	20,242	21,104	21,732
01-05-5920	GROUP INSURANCE	16,859	13,186	13,071	14,637
01-05-5930	UNEMPLOYMENT INSURANCE	17	253	188	139
01-05-5940	WORKERS COMP.INSURANCE	1,501	124	161	206
		<u>249,296</u>	<u>248,734</u>	<u>250,099</u>	<u>257,901</u>
SUPPLIES AND MATERIALS					
01-05-5090	SUPPLIES/OFFICE EXPENSE	741	265	300	150
01-05-5095	Office Equip & Small Tools	-	-	-	-
		<u>741</u>	<u>265</u>	<u>300</u>	<u>150</u>
CAPTIAL OUTLAY					
01-05-5500	EQUIPMENT PURCHASES	1,145	-	-	-
		<u>1,145</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals for dept 05-Office of the Mayor		<u>251,182</u>	<u>248,999</u>	<u>250,399</u>	<u>258,051</u>

Note: Mayor's salary is \$85,670 with a \$8,000 car allowance.

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017 ACTUAL EXPENDITURE	2018 ACTUAL EXPENDITURE	2019 ORIGINAL BUDGET	2020 PROPOSED BUDGET
Dept 06-City Attorney					
PERSONAL SERVICES					
01-06-5010	SALARIES	141,410	142,669	142,669	144,879
01-06-5040	RETIREMENT	-	-	51,190	51,190
01-06-5900	FICA MATCH	10,614	10,707	10,639	10,808
01-06-5910	RETIREMENT EXPENSE	5,785	6,066	21,857	22,195
01-06-5920	GROUP INSURANCE	13,106	13,106	18,101	20,261
01-06-5930	UNEMPLOYMENT INSURANCE	17	253	188	139
01-06-5940	WORKERS COMP.INSURANCE	1,501	114	180	215
		<u>172,433</u>	<u>172,915</u>	<u>244,824</u>	<u>249,687</u>
SUPPLIES AND MATERIALS					
01-06-5090	SUPPLIES/OFFICE EXPENSE	238	631	500	500
01-06-5095	Office Equip & Small Tools	-	-	-	-
		<u>238</u>	<u>631</u>	<u>500</u>	<u>500</u>
CONTRACTUAL SERVICES					
01-06-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	-	4,750	3,600	-
01-06-5070	TELEPHONE	3,214	3,265	3,309	4,024
01-06-5149	EQUIPMENT RENTAL & MAINTENANCE	-	-	-	1,899
01-06-5150	OPERATING EXPENSE	736	930	-	0
01-06-5210	SCHOOLS & SEMINARS	-	-	250	605
01-06-5380	LEGAL FEES	88,260	14,944	15,000	15,000
		<u>92,210</u>	<u>23,889</u>	<u>22,159</u>	<u>21,528</u>
Totals for dept 06-City Attorney		<u>264,881</u>	<u>197,435</u>	<u>267,483</u>	<u>271,715</u>

**Note: City Attorney's salary is \$102,379. That position is partially funded by the following:
Jacksonville Water Commission \$15,000, Jacksonville Wastewater \$15,000, and the Jacksonville
A & P Commission \$ 20,000.**

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017 ACTUAL EXPENDITURE	2018 ACTUAL EXPENDITURE	2019 ORIGINAL BUDGET	2020 PROPOSED BUDGET
Dept 07-9-1-1 Emergency Response					
PERSONAL SERVICES					
01-07-5010	SALARIES	389,596	367,517	479,362	484,092
01-07-5011	OVERTIME	24,125	39,434	24,000	24,000
01-07-5020	PART - TIME HELP	17,569	18,274	16,156	16,156
01-07-5370	STATE RETIREMENT PLAN	86	-	-	-
01-07-5900	FICA MATCH	31,589	31,618	38,674	39,103
01-07-5910	RETIREMENT EXPENSE	60,135	57,909	77,115	77,840
01-07-5920	GROUP INSURANCE	55,216	43,292	62,332	69,837
01-07-5930	UNEMPLOYMENT INSURANCE	(71)	1,768	1,411	1,045
01-07-5940	WORKERS COMP.INSURANCE	10,506	267	604	719
		<u>588,751</u>	<u>560,079</u>	<u>699,654</u>	<u>712,792</u>
SUPPLIES AND MATERIALS					
01-07-5090	SUPPLIES/OFFICE EXPENSE	2,996	2,947	3,200	3,200
01-07-5095	Office Equip & Small Tools	590	1,810	1,000	2,650
01-07-5120	VEHICLE GAS & OIL	367	247	350	350
01-07-5200	UNIFORM EXPENSE	662	390	600	350
		<u>4,615</u>	<u>5,394</u>	<u>5,150</u>	<u>6,550</u>
CONTRACTUAL SERVICES					
01-07-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	1,235	493	700	300
01-07-5050	ELECTRICITY	90	78	96	101
01-07-5070	TELEPHONE	14,430	14,672	14,420	14,844
01-07-5130	VEHICLE REPAIRS & MAINTANCE	-	-	100	300
01-07-5140	EQUIPMENT RENTAL & MAINTENANCE	27,811	23,632	37,367	34,675
01-07-5160	RADIO REPAIR & MAINTENANCE	26,084	27,404	35,200	51,650
01-07-5210	SCHOOLS & SEMINARS	1,264	619	1,000	2,225
01-07-5290	BUILDING REPAIR & MAINTENANCE	1,762	1,566	1,891	2,000
01-07-5340	BUILDING/VEHICLE INSURANCE	100	120	100	100
		<u>72,776</u>	<u>68,584</u>	<u>90,874</u>	<u>106,195</u>
CAPTIAL OUTLAY					
01-07-5500	EQUIPMENT PURCHASES	48,181	127,549	128,249	128,349
		<u>48,181</u>	<u>127,549</u>	<u>128,249</u>	<u>128,349</u>
Totals for dept 07-9-1-1 Emergency Response		<u>714,323</u>	<u>761,606</u>	<u>923,927</u>	<u>953,886</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017 ACTUAL EXPENDITURE	2018 ACTUAL EXPENDITURE	2019 ORIGINAL BUDGET	2020 PROPOSED BUDGET
Dept 09-General Services					
CONTRACTUAL SERVICES					
01-09-5050	ELECTRICITY	17,360	13,393	15,300	16,000
01-09-5060	GAS (HEATING)	1,343	2,270	2,100	1,749
01-09-5070	TELEPHONE	47,805	66,448	40,176	32,676
01-09-5140	EQUIPMENT RENTAL & MAINTENANCE	21,371	13,332	25,445	13,925
01-09-5150	OPERATING EXPENSE	2,108	3,828	4,000	4,000
01-09-5180	POSTAGE	3,276	5,543	5,000	5,000
01-09-5290	BUILDING REPAIR & MAINTENANCE	23,336	16,411	16,948	16,948
01-09-5340	BUILDING/VEHICLE INSURANCE	7,166	7,251	7,300	7,300
01-09-5846	TOURISM & PROMOTION	3,884	4,607	6,368	6,700
		<u>127,649</u>	<u>133,083</u>	<u>122,637</u>	<u>104,298</u>
SUPPLIES AND MATERIALS					
01-09-5090	SUPPLIES/OFFICE EXPENSE	8,108	7,822	7,500	5,600
01-09-5190	JANITOR SUPPLIES	-	-	-	1,300
		<u>8,108</u>	<u>7,822</u>	<u>7,500</u>	<u>6,900</u>
Totals for dept 09-General Services		<u>135,757</u>	<u>140,905</u>	<u>130,137</u>	<u>111,198</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017 ACTUAL EXPENDITURE	2018 ACTUAL EXPENDITURE	2019 ORIGINAL BUDGET	2020 PROPOSED BUDGET
Dept 10-Municipal Court					
PERSONAL SERVICES					
01-10-5010	SALARIES	157,196	153,275	160,965	160,965
01-10-5900	FICA MATCH	11,425	11,252	11,835	11,906
01-10-5910	RETIREMENT EXPENSE	22,662	22,553	24,660	24,660
01-10-5920	GROUP INSURANCE	34,392	29,299	26,143	29,275
01-10-5930	UNEMPLOYMENT INSURANCE	(2)	631	470	348
01-10-5940	WORKERS COMP.INSURANCE	4,503	64	203	239
		<u>230,176</u>	<u>217,074</u>	<u>224,276</u>	<u>227,393</u>
SUPPLIES AND MATERIALS					
01-10-5090	SUPPLIES/OFFICE EXPENSE	6,725	6,244	6,520	6,520
01-10-5095	Office Equip & Small Tools	1,012	607	-	1,200
		<u>7,737</u>	<u>6,851</u>	<u>6,520</u>	<u>7,720</u>
CONTRACTUAL SERVICES					
01-10-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	37,164	37,389	93,539	42,539
01-10-5050	ELECTRICITY	2,531	2,249	2,567	2,723
01-10-5060	GAS(HEATING)	877	1,222	979	1,128
01-10-5070	TELEPHONE	7,285	7,929	7,560	7,121
01-10-5110	PRINTING & ADVERTISING	1,412	2,243	2,035	2,235
01-10-5140	EQUIPMENT RENTAL & MAINTENANCE	14,589	5,090	9,650	6,950
01-10-5180	POSTAGE	2,628	2,608	3,000	3,000
01-10-5210	SCHOOLS & SEMINARS	1,779	2,375	2,063	3,700
01-10-5290	BUILDING REPAIR & MAINTENANCE	1,383	4,596	1,800	4,000
01-10-5340	BUILDING/VEHICLE INSURANCE	5,359	5,424	5,600	6,000
01-10-5795	ACT 1256-COUNTY SHARE	-	-	-	90,000
01-10-5796	ACT 1256-STATE SHARE	-	-	-	30,000
		<u>75,007</u>	<u>71,125</u>	<u>128,793</u>	<u>199,396</u>
CAPTIAL OUTLAY					
01-10-5500	EQUIPMENT PURCHASES	7,771	4,254	-	500
		<u>7,771</u>	<u>4,254</u>	<u>-</u>	<u>500</u>
Totals for dept 10-Municipal Court		<u>320,691</u>	<u>299,304</u>	<u>359,589</u>	<u>435,009</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017 ACTUAL EXPENDITURE	2018 ACTUAL EXPENDITURE	2019 ORIGINAL BUDGET	2020 PROPOSED BUDGET
Dept 11-Finance					
PERSONAL SERVICES					
01-11-5010	SALARIES	290,247	303,530	306,749	270,711
01-11-5011	OVERTIME	244	43	500	100
01-11-5900	FICA MATCH	20,860	21,846	22,898	20,177
01-11-5910	RETIREMENT EXPENSE	42,490	44,833	47,071	41,488
01-11-5920	GROUP INSURANCE	43,169	44,420	38,206	38,289
01-11-5930	UNEMPLOYMENT INSURANCE	(14)	884	659	488
01-11-5940	WORKERS COMP.INSURANCE	5,253	206	354	402
		<u>402,249</u>	<u>415,762</u>	<u>416,437</u>	<u>371,655</u>
SUPPLIES AND MATERIALS					
01-11-5090	SUPPLIES/OFFICE EXPENSE	2,706	2,003	1,707	1,855
01-11-5095	Office Equip & Small Tools	239	296	-	300
01-11-5120	VEHICLE GAS & OIL	377	361	400	400
		<u>3,322</u>	<u>2,660</u>	<u>2,107</u>	<u>2,555</u>
CONTRACTUAL SERVICES					
01-11-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	39,320	43,008	39,470	39,565
01-11-5070	TELEPHONE	1,164	1,118	1,050	1,055
01-11-5110	PRINTING & ADVERTISING	2,176	3,524	2,440	2,480
01-11-5140	EQUIPMENT RENTAL & MAINTENANCE	17,233	17,452	38,350	19,690
01-11-5210	SCHOOLS & SEMINARS	2,337	4,984	2,995	5,295
		<u>62,230</u>	<u>70,086</u>	<u>84,305</u>	<u>68,085</u>
CAPTIAL OUTLAY					
01-11-5500	EQUIPMENT PURCHASES	-	3,255	-	-
		<u>-</u>	<u>3,255</u>	<u>-</u>	<u>-</u>
Totals for dept 11-Finance		<u>467,801</u>	<u>491,763</u>	<u>502,849</u>	<u>442,295</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017 ACTUAL EXPENDITURE	2018 ACTUAL EXPENDITURE	2019 ORIGINAL BUDGET	2020 PROPOSED BUDGET
Dept 13-DEBT SERVICE					
CONTRACTUAL SERVICES					
01-13-5840	OPERATING TRANSFERS	1,085,000	780,000	726,536	725,978
		1,085,000	780,000	726,536	725,978
Totals for dept 13-DEBT SERVICE		1,085,000	780,000	726,536	725,978

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017 ACTUAL EXPENDITURE	2018 ACTUAL EXPENDITURE	2019 ORIGINAL BUDGET	2020 PROPOSED BUDGET
Dept 14-Human Resources					
PERSONAL SERVICES					
01-14-5010	SALARIES	104,416	113,873	100,365	100,365
01-14-5011	OVERTIME	866	633	250	250
01-14-5900	FICA MATCH	7,849	8,522	7,493	7,493
01-14-5910	RETIREMENT EXPENSE	15,408	16,387	15,414	15,414
01-14-5920	GROUP INSURANCE	13,106	12,772	13,071	14,637
01-14-5930	UNEMPLOYMENT INSURANCE	(27)	253	188	139
01-14-5940	WORKERS COMP.INSURANCE	2,251	94	177	148
		<u>143,869</u>	<u>152,534</u>	<u>136,958</u>	<u>138,446</u>
SUPPLIES AND MATERIALS					
01-14-5090	SUPPLIES/OFFICE EXPENSE	888	856	900	900
		<u>888</u>	<u>856</u>	<u>900</u>	<u>900</u>
CONTRACTUAL SERVICES					
01-14-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	17,687	16,810	16,974	16,974
01-14-5070	TELEPHONE	683	638	570	633
01-14-5110	PRINTING & ADVERTISING	962	2,568	2,500	3,500
01-14-5140	EQUIPMENT RENTAL & MAINTENANCE	10,684	11,195	11,000	11,205
01-14-5210	SCHOOLS & SEMINARS	449	808	2,159	2,450
		<u>30,465</u>	<u>32,019</u>	<u>33,203</u>	<u>34,762</u>
CAPTIAL OUTLAY					
01-14-5500	EQUIPMENT PURCHASES	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals for dept 14-Human Resources		<u>175,222</u>	<u>185,409</u>	<u>171,061</u>	<u>174,108</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017 ACTUAL EXPENDITURE	2018 ACTUAL EXPENDITURE	2019 ORIGINAL BUDGET	2020 PROPOSED BUDGET
Dept 15-Animal Control					
PERSONAL SERVICES					
01-15-5010	SALARIES	172,191	178,711	172,946	172,946
01-15-5011	OVERTIME	2,019	1,359	2,500	2,500
01-15-5020	PART-TIME HELP	5,222	7,468	5,772	5,772
01-15-5900	FICA MATCH	13,111	13,724	13,527	13,461
01-15-5910	RETIREMENT EXPENSE	25,106	25,822	26,878	26,878
01-15-5920	GROUP INSURANCE	24,970	20,380	21,113	28,158
01-15-5930	UNEMPLOYMENT INSURANCE	(21)	694	470	348
01-15-5940	WORKERS COMP.INSURANCE	3,752	1,469	1,523	1,595
		<u>246,350</u>	<u>249,627</u>	<u>244,729</u>	<u>251,658</u>
SUPPLIES AND MATERIALS					
01-15-5090	SUPPLIES/OFFICE EXPENSE	902	747	2,328	1,217
01-15-5095	Office Equip & Small Tools	-	455	400	150
01-15-5120	VEHICLE GAS & OIL	3,924	4,730	5,000	4,500
01-15-5190	JANITOR SUPPLIES	3,369	2,280	6,076	6,314
01-15-5200	UNIFORM EXPENSE	1,899	1,584	1,800	1,800
		<u>10,094</u>	<u>9,796</u>	<u>15,604</u>	<u>13,981</u>
CONTRACTUAL SERVICES					
01-15-5050	ELECTRICITY	5,930	4,962	5,300	6,172
01-15-5060	GAS (HEATING)	1,555	2,050	1,720	1,585
01-15-5070	TELEPHONE	4,250	4,211	4,200	4,309
01-15-5110	PRINTING & ADVERTISING	150	1,116	1,055	795
01-15-5130	VEHICLE REPAIRS & MAINTENANCE	3,654	1,377	4,250	4,250
01-15-5140	EQUIPMENT RENTAL & MAINTENANCE	3,170	3,506	5,287	2,150
01-15-5150	OPERATING EXPENSE	351	517	500	500
01-15-5180	POSTAGE	162	89	200	200
01-15-5210	SCHOOLS & SEMINARS	-	670	1,300	500
01-15-5250	CANINE EXPENSE	3,097	4,501	7,000	6,959
01-15-5260	VETERINARIAN FEES	5,173	10,083	20,000	21,781
01-15-5290	BUILDING REPAIR & MAINTENANCE	4,156	4,429	3,775	5,385
01-15-5340	BUILDING/VEHICLE INSURANCE	2,029	2,148	2,075	2,087
		<u>33,677</u>	<u>39,659</u>	<u>56,662</u>	<u>56,673</u>
CAPTIAL OUTLAY					
01-15-5500	EQUIPMENT PURCHASES	-	-	-	20,000
		<u>-</u>	<u>-</u>	<u>-</u>	<u>20,000</u>
Totals for dept 15-Animal Control		<u>290,121</u>	<u>299,082</u>	<u>316,995</u>	<u>342,312</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017 ACTUAL EXPENDITURE	2018 ACTUAL EXPENDITURE	2019 ORIGINAL BUDGET	2020 PROPOSED BUDGET
Dept 17-Director of Public Works					
PERSONAL SERVICES					
01-17-5010	SALARIES	76,509	92,783	112,482	112,482
01-17-5011	OVERTIME	40	-	100	100
01-17-5020	PART - TIME HELP	16,575	6,667	-	-
01-17-5900	FICA MATCH	7,014	7,430	8,337	8,337
01-17-5910	RETIREMENT EXPENSE	13,621	14,670	17,248	17,248
01-17-5920	GROUP INSURANCE	9,095	12,100	18,101	20,261
01-17-5930	UNEMPLOYMENT INSURANCE	(23)	189	188	139
01-17-5940	WORKERS COMP.INSURANCE	750	417	798	1,017
		<u>123,581</u>	<u>134,256</u>	<u>157,254</u>	<u>159,584</u>
SUPPLIES AND MATERIALS					
01-17-5090	SUPPLIES/OFFICE EXPENSE	52	642	100	100
01-17-5095	Office Equip & Small Tools	-	-	500	500
01-17-5120	VEHICLE GAS & OIL	1,712	2,118	2,000	2,000
		<u>1,764</u>	<u>2,760</u>	<u>2,600</u>	<u>2,600</u>
CONTRACTUAL SERVICES					
01-17-5070	TELEPHONE	683	638	1,150	1,142
01-17-5130	VEHICLE REPAIRS & MAINTENANCE	2,262	791	300	300
01-17-5210	SCHOOLS & SEMINARS	-	406	2,200	1,000
01-17-5340	BUILDING/VEHICLE INSURANCE	100	120	200	200
		<u>3,045</u>	<u>1,955</u>	<u>3,850</u>	<u>2,642</u>
Totals for dept 17-Director of Public Works		<u>128,390</u>	<u>138,971</u>	<u>163,704</u>	<u>164,826</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017 ACTUAL EXPENDITURE	2018 ACTUAL EXPENDITURE	2019 ORIGINAL BUDGET	2020 PROPOSED BUDGET
Dept 18-Library					
CONTRACTUAL SERVICES					
01-18-5050	ELECTRICITY	28,336	25,150	26,500	31,041
01-18-5290	BUILDING REPAIR & MAINTENANCE	47,536	49,337	50,000	50,000
01-18-5340	BUILDING/VEHICLE INSURANCE	2,502	2,532	2,600	3,000
		<u>78,374</u>	<u>77,019</u>	<u>79,100</u>	<u>84,041</u>
Totals for dept 18-Library		78,374	77,019	79,100	84,041

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017 ACTUAL EXPENDITURE	2018 ACTUAL EXPENDITURE	2019 ORIGINAL BUDGET	2020 PROPOSED BUDGET
Dept 21-Engineering					
PERSONAL SERVICES					
01-21-5010	SALARIES	201,249	103,093	84,863	128,668
01-21-5011	OVERTIME	-	-	500	500
01-21-5900	FICA MATCH	14,979	7,823	6,398	9,881
01-21-5910	RETIREMENT EXPENSE	29,199	14,103	13,078	19,789
01-21-5920	GROUP INSURANCE	23,248	1,917	4,021	-
01-21-5930	UNEMPLOYMENT INSURANCE	(8)	379	188	139
01-21-5940	WORKERS COMP.INSURANCE	3,002	1,856	685	2,374
		<u>271,669</u>	<u>129,171</u>	<u>109,733</u>	<u>161,351</u>
SUPPLIES AND MATERIALS					
01-21-5090	SUPPLIES/OFFICE EXPENSE	1,881	1,838	2,975	3,695
01-21-5095	Office Equip & Small Tools	-	-	-	-
01-21-5120	VEHICLE GAS & OIL	2,366	1,640	2,500	2,500
01-21-5200	UNIFORM EXPENSE	636	101	100	200
		<u>4,883</u>	<u>3,579</u>	<u>5,575</u>	<u>6,395</u>
CONTRACTUAL SERVICES					
01-21-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	24,910	23,592	50,720	30,720
01-21-5070	TELEPHONE	1,640	1,745	588	1,165
01-21-5110	PRINTING & ADVERTISING	409	1,236	1,100	1,100
01-21-5130	VEHICLE REPAIRS & MAINTENANCE	933	2,614	1,200	1,250
01-21-5140	EQUIPMENT RENTAL & MAINTENANCE	382	267	2,350	1,250
01-21-5150	OPERATING EXPENSE	613	543	550	550
01-21-5210	SCHOOLS & SEMINARS	3,359	1,735	4,075	2,150
01-21-5629	REMONUMENTATION	-	-	1,200	1,200
		<u>32,246</u>	<u>31,732</u>	<u>61,783</u>	<u>39,385</u>
CAPTIAL OUTLAY					
01-21-5500	EQUIPMENT PURCHASES	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals for dept 21-Engineering		<u>308,798</u>	<u>164,482</u>	<u>177,091</u>	<u>207,131</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017 ACTUAL EXPENDITURE	2018 ACTUAL EXPENDITURE	2019 ORIGINAL BUDGET	2020 PROPOSED BUDGET
Dept 22-Code Enforcement					
PERSONAL SERVICES					
01-22-5010	SALARIES	115,785	99,112	148,511	135,439
01-22-5011	OVERTIME	-	-	7,500	-
01-22-5020	PART-TIME HELP	-	-	-	-
01-22-5900	FICA MATCH	8,459	7,081	10,948	9,948
01-22-5910	RETIREMENT EXPENSE	14,438	14,098	23,901	21,898
01-22-5920	GROUP INSURANCE	22,783	24,537	18,101	30,391
01-22-5930	UNEMPLOYMENT INSURANCE	13	379	564	418
01-22-5940	WORKERS COMP.INSURANCE	3,002	1,598	1,484	1,924
		<u>164,480</u>	<u>146,805</u>	<u>211,009</u>	<u>200,018</u>
SUPPLIES AND MATERIALS					
01-22-5090	SUPPLIES/OFFICE EXPENSE	2,347	1,114	1,800	1,950
01-22-5095	Office Equip & Small Tools	252	-	100	700
01-22-5120	VEHICLE GAS & OIL	3,887	3,826	4,000	4,000
01-22-5200	UNIFORM EXPENSE	573	494	450	600
		<u>7,059</u>	<u>5,434</u>	<u>6,350</u>	<u>7,250</u>
CONTRACTUAL SERVICES					
01-22-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	622	501	1,000	1,000
01-22-5070	TELEPHONE	2,849	2,302	1,900	2,982
01-22-5110	PRINTING & ADVERTISING	346	43	750	715
01-22-5130	VEHICLE REPAIRS & MAINTENANCE	1,715	1,604	1,200	1,200
01-22-5150	OPERATING EXPENSE	28	-	-	-
01-22-5180	POSTAGE	2,461	827	2,000	2,000
01-22-5210	SCHOOLS & SEMINARS	741	722	1,400	1,400
01-22-5291	LOT MAINTENANCE	85	148	200	200
01-22-5340	BUILDING/VEHICLE INSURANCE	300	360	300	300
01-22-5380	LEGAL FEES	-	-	200	200
01-22-5637	ASBESTOS ABATEMENT	1,675	-	9,000	4,500
		<u>10,822</u>	<u>6,507</u>	<u>17,950</u>	<u>14,497</u>
CAPTIAL OUTLAY					
01-22-5542	STRUCTURAL CONDEMNATION	28,025	75	24,000	19,500
		<u>28,025</u>	<u>75</u>	<u>24,000</u>	<u>19,500</u>
Totals for dept 22-Code Enforcement		<u>210,386</u>	<u>158,821</u>	<u>259,309</u>	<u>241,265</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017 ACTUAL EXPENDITURE	2018 ACTUAL EXPENDITURE	2019 ORIGINAL BUDGET	2020 PROPOSED BUDGET
Dept 23-General and Administrative					
CONTRACTUAL SERVICES					
01-23-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	20,738	19,238	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	85,699	85,699	85,699	85,699
01-23-5285	Jacksonville Health Dept Support	2,921	2,921	2,921	3,149
01-23-5310	ELECTION EXPENSE	-	21,109	9,000	20,000
01-23-5340	BUILDING/VEHICLE INSURANCE	8,191	8,289	8,500	9,755
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	51,087	-	-	10,000
01-23-5487	ECONOMIC DEVELOPMENT	2,910	1,929	5,000	5,000
01-23-5836	SR.CITIZENS UTILITIES	28,638	24,534	26,000	32,534
01-23-5840	OPERATING TRANSFERS	242,989	420,827	-	275,000
01-23-5845	RENTAL PROPERTY EXPENSE	20,902	37,952	19,958	23,515
		<u>542,642</u>	<u>701,065</u>	<u>287,383</u>	<u>594,957</u>
Totals for dept 23-General and Administrative		542,642	701,065	287,383	594,957

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017 ACTUAL EXPENDITURE	2018 ACTUAL EXPENDITURE	2019 ORIGINAL BUDGET	2020 PROPOSED BUDGET
Dept 26-Director of Administration					
PERSONAL SERVICES					
01-26-5010	SALARIES	126,060	17,262	-	-
01-26-5370	STATE RETIREMENT PLAN	8,734	4,809	-	-
01-26-5900	FICA MATCH	9,450	1,292	-	-
01-26-5910	RETIREMENT EXPENSE	8,642	-	-	-
01-26-5920	GROUP INSURANCE EXPENSE	11,689	-	-	-
01-26-5930	UNEMPLOYMENT INSURANCE	(23)	189	94	70
01-26-5940	WORKERS COMP.INSURANCE	750	154	155	89
		<u>165,302</u>	<u>23,706</u>	<u>249</u>	<u>159</u>
SUPPLIES AND MATERIALS					
01-26-5090	SUPPLIES/OFFICE EXPENSE	-	395	200	-
01-26-5095	Office Equip & Small Tools	-	109	-	-
		<u>-</u>	<u>504</u>	<u>200</u>	<u>-</u>
CONTRACTUAL SERVICES					
01-26-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	-	35,892	58,500	42,251
01-26-5070	TELEPHONE	409	254	-	-
01-26-5210	SCHOOLS & SEMINARS	688	-	-	-
		<u>1,097</u>	<u>36,146</u>	<u>58,500</u>	<u>42,251</u>
Totals for dept 26-Director of Administration		<u>166,399</u>	<u>60,356</u>	<u>58,949</u>	<u>42,410</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017 ACTUAL EXPENDITURE	2018 ACTUAL EXPENDITURE	2019 ORIGINAL BUDGET	2020 PROPOSED BUDGET
Dept 29-City Mechanic					
PERSONAL SERVICES					
01-29-5010	SALARIES	85,413	87,852	86,291	88,650
01-29-5011	OVERTIME	306	-	600	600
01-29-5900	FICA MATCH	6,420	6,583	6,510	6,623
01-29-5910	RETIREMENT EXPENSE	12,545	13,108	13,312	13,673
01-29-5920	GROUP INSURANCE EXPENSE	9,015	9,015	9,957	14,637
01-29-5930	UNEMPLOYMENT INSURANCE	(4)	253	188	139
01-29-5940	WORKERS COMP.INSURANCE	1,501	1,286	1,376	1,757
		<u>115,196</u>	<u>118,097</u>	<u>118,234</u>	<u>126,079</u>
SUPPLIES AND MATERIALS					
01-29-5090	SUPPLIES/OFFICE EXPENSE	1,629	1,338	1,186	1,186
01-29-5095	Office Equip & Small Tools	-	-	500	500
01-29-5120	VEHICLE GAS & OIL	692	932	900	900
01-29-5200	UNIFORM EXPENSE	626	714	2,105	2,105
		<u>2,947</u>	<u>2,984</u>	<u>4,691</u>	<u>4,691</u>
CONTRACTUAL SERVICES					
01-29-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	-	1,875		
01-29-5050	ELECTRICITY	1,735	1,283	1,500	1,685
01-29-5060	GAS (HEATING)	2,479	2,417	2,416	2,266
01-29-5070	TELEPHONE	2,135	2,136	2,150	2,232
01-29-5130	VEHICLE REPAIRS & MAINTENANCE	9,554	19,118	5,800	1,600
01-29-5140	EQUIPMENT RENTAL & MAINTENANCE	6,305	7,053	3,000	3,000
01-29-5290	BUILDING REPAIR & MAINTENANCE	73	659	-	6,000
01-29-5340	BUILDING/VEHICLE INSURANCE	70	71	90	-
		<u>22,351</u>	<u>34,612</u>	<u>14,956</u>	<u>16,783</u>
CAPTIAL OUTLAY					
01-29-5500	EQUIPMENT PURCHASES	5,732	-	4,400	-
		<u>5,732</u>	<u>-</u>	<u>4,400</u>	<u>-</u>
Totals for dept 29-City Mechanic		<u>146,226</u>	<u>155,693</u>	<u>142,281</u>	<u>147,553</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017 ACTUAL EXPENDITURE	2018 ACTUAL EXPENDITURE	2019 ORIGINAL BUDGET	2020 PROPOSED BUDGET
Dept 30-Director of Information Technology					
PERSONAL SERVICES					
01-30-5010	SALARIES	96,570	99,112	133,011	133,011
01-30-5011	OVERTIME	-	-	100	100
01-30-5900	FICA MATCH	7,202	7,396	9,908	9,979
01-30-5910	RETIREMENT EXPENSE - APERS	14,133	14,758	20,393	20,393
01-30-5920	GROUP INSURANCE EXPENSE	9,095	9,095	18,101	14,637
01-30-5930	UNEMPLOYMENT INSURANCE	(4)	253	188	139
01-30-5940	WORKERS COMP.INSURANCE	1,501	76	167	197
		<u>128,497</u>	<u>130,690</u>	<u>181,868</u>	<u>178,456</u>
SUPPLIES AND MATERIALS					
01-30-5090	SUPPLIES/OFFICE EXPENSE	1,590	1,404	727	2,103
01-30-5095	Office Equip & Small Tools	124	-	400	912
01-30-5120	VEHICLE GAS & OIL	213	250	400	400
		<u>1,927</u>	<u>1,654</u>	<u>1,527</u>	<u>3,415</u>
CONTRACTUAL SERVICES					
01-30-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	99,091	112,112	118,326	102,400
01-30-5070	TELEPHONE	2,747	2,766	3,072	2,318
01-30-5130	VEHICLE REPAIRS & MAINTENANCE	100	120	500	1,000
01-30-5140	EQUIPMENT RENTAL & MAINTENANCE	27,449	49,645	86,352	73,645
01-30-5210	SCHOOLS & SEMINARS	-	720	700	7,140
		<u>129,387</u>	<u>165,363</u>	<u>208,950</u>	<u>186,503</u>
CAPTIAL OUTLAY					
01-30-5500	EQUIPMENT PURCHASES	13,004	54,056	107,194	131,856
		<u>13,004</u>	<u>54,056</u>	<u>107,194</u>	<u>131,856</u>
Totals for dept 30-Director of Information Technology		<u>272,815</u>	<u>351,763</u>	<u>499,539</u>	<u>500,230</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017 ACTUAL EXPENDITURE	2018 ACTUAL EXPENDITURE	2019 ORIGINAL BUDGET	2020 PROPOSED BUDGET
Dept 40-Parks and Recreation-Admin					
PERSONAL SERVICES					
01-40-5010	SALARIES	258,072	270,352	279,644	285,374
01-40-5011	OVERTIME	11,820	7,032	5,000	5,000
01-40-5020	PART-TIME HELP	25,254	44,713	34,410	46,600
01-40-5900	FICA MATCH	21,390	23,663	22,903	24,412
01-40-5910	RETIREMENT EXPENSE - APERS	39,076	43,060	42,382	43,260
01-40-5920	GROUP INSURANCE EXPENSE	44,554	37,107	58,323	55,159
01-40-5930	UNEMPLOYMENT INSURANCE	(65)	1,073	753	558
01-40-5940	WORKERS COMP.INSURANCE	4,503	208	343	423
		<u>404,604</u>	<u>427,208</u>	<u>443,758</u>	<u>460,786</u>
SUPPLIES AND MATERIALS					
01-40-5090	SUPPLIES/OFFICE EXPENSE	47,080	67,388	68,000	81,152
01-40-5095	Office Equip & Small Tools	-	1,419	-	500
01-40-5190	JANITOR SUPPLIES	-	-	-	-
		<u>47,080</u>	<u>68,807</u>	<u>68,000</u>	<u>81,652</u>
CONTRACTUAL SERVICES					
01-40-5110	PRINTING & ADVERTISING	37,373	70,730	68,005	72,326
01-40-5140	EQUIPMENT RENTAL & MAINTENANCE	8,026	16,838	12,993	14,005
01-40-5150	OPERATING EXPENSE	6,424	7,754	7,228	8,158
01-40-5210	SCHOOLS & SEMINARS	5,544	4,673	6,529	12,288
01-40-5290	BUILDING REPAIR & MAINTENANCE	32	51		
01-40-5340	BUILDING/VEHICLE INSURANCE	11,015	11,147	11,200	11,200
		<u>68,414</u>	<u>111,193</u>	<u>105,955</u>	<u>117,977</u>
CAPTIAL OUTLAY					
01-40-5500	EQUIPMENT PURCHASE	5,998	-	-	-
		<u>5,998</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals for dept 40-Parks and Recreation-Admin		<u>526,096</u>	<u>607,208</u>	<u>617,713</u>	<u>660,415</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017 ACTUAL EXPENDITURE	2018 ACTUAL EXPENDITURE	2019 ORIGINAL BUDGET	2020 PROPOSED BUDGET
Dept 41-Parks and Recreation-com Ctr					
SUPPLIES AND MATERIALS					
01-41-5090	SUPPLIES/OFFICE EXPENSE	2,481	2,460	2,742	2,702
01-41-5095	Office Equip & Small Tools	470	238	-	-
01-41-5190	JANITOR SUPPLIES	16,478	14,266	16,000	17,500
		19,429	16,964	18,742	20,202
CONTRACTUAL SERVICES					
01-41-5050	ELECTRICITY	90,494	80,371	81,000	99,999
01-41-5060	GAS (HEATING)	17,516	19,024	19,300	17,025
01-41-5070	TELEPHONE	10,433	9,895	10,150	6,665
01-41-5140	EQUIPMENT RENTAL & MAINTENANCE	6,943	2,687	6,238	5,170
01-41-5290	BUILDING REPAIR & MAINTENANCE	83,398	86,873	61,550	64,704
		208,784	198,850	178,238	193,563
CAPTIAL OUTLAY					
01-41-5500	EQUIPMENT PURCHASE	1,287	-	-	-
		1,287	-	-	-
Totals for dept 41-Parks and Recreation-com Ctr		229,500	215,814	196,980	213,765

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017 ACTUAL EXPENDITURE	2018 ACTUAL EXPENDITURE	2019 ORIGINAL BUDGET	2020 PROPOSED BUDGET
Dept 44-Parks and Recreation-Recreation					
PERSONAL SERVICES					
01-44-5010	SALARIES	66,090	51,287	34,926	36,504
01-44-5011	OVERTIME	4,494	841	3,000	3,000
01-44-5020	PART-TIME HELP	17,077	11,335	18,130	19,600
01-44-5900	FICA MATCH	6,429	4,653	4,151	4,384
01-44-5910	RETIREMENT EXPENSE - APERS	10,310	7,230	8,021	8,442
01-44-5920	GROUP INSURANCE EXPENSE	18,030	12,771	9,050	10,130
01-44-5930	UNEMPLOYMENT INSURANCE	(15)	379	188	139
01-44-5940	WORKERS COMP.INSURANCE	1,501	86	44	54
		<u>123,916</u>	<u>88,582</u>	<u>77,510</u>	<u>82,253</u>
SUPPLIES AND MATERIALS					
01-44-5090	SUPPLIES/OFFICE EXPENSE	11,209	12,589	11,040	11,140
01-44-5095	Office Equip & Small Tools	1,005	295	-	-
		<u>12,214</u>	<u>12,884</u>	<u>11,040</u>	<u>11,140</u>
CONTRACTUAL SERVICES					
01-44-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	4,391	4,574	4,200	4,200
01-44-5050	ELECTRICITY	8,204	6,166	6,200	8,545
01-44-5060	GAS (HEATING)	1,538	2,330	2,000	2,266
01-44-5070	TELEPHONE	6,946	6,949	6,800	6,900
01-44-5140	EQUIPMENT RENTAL & MAINTENANCE	494	2,568	2,500	2,500
01-44-5290	BUILDING REPAIR & MAINTENANCE	11,913	8,812	10,630	9,630
01-44-5340	BUILDING/VEHICLE INSURANCE	1,744	1,765	1,800	1,800
		<u>35,230</u>	<u>33,164</u>	<u>34,130</u>	<u>35,841</u>
CAPTIAL OUTLAY					
01-44-5500	EQUIPMENT PURCHASE	572	-	-	-
		<u>572</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals for dept 44-Parks and Recreation-Recreation		<u>171,932</u>	<u>134,630</u>	<u>122,680</u>	<u>129,234</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017 ACTUAL EXPENDITURE	2018 ACTUAL EXPENDITURE	2019 ORIGINAL BUDGET	2020 PROPOSED BUDGET
Dept 45-Parks and Recreation-athletics					
PERSONAL SERVICES					
01-45-5010	SALARIES	32,484	40,223	56,641	59,040
01-45-5011	OVERTIME	9,480	11,527	4,500	4,500
01-45-5020	PART-TIME HELP	51,934	68,173	83,250	90,000
01-45-5900	FICA MATCH	7,076	9,102	10,842	11,613
01-45-5910	RETIREMENT EXPENSE - APERS	7,204	9,602	15,744	16,628
01-45-5920	GROUP INSURANCE EXPENSE	5,715	4,011	13,071	9,014
01-45-5930	UNEMPLOYMENT INSURANCE	(50)	631	188	139
01-45-5940	WORKERS COMP.INSURANCE	3,002	2,885	929	3,115
		<u>116,845</u>	<u>146,154</u>	<u>185,165</u>	<u>194,049</u>
SUPPLIES AND MATERIALS					
01-45-5090	SUPPLIES/OFFICE EXPENSE	27,283	24,695	18,412	21,344
01-45-5095	Office Equip & Small Tools	1,214	1,217	-	-
01-45-5200	UNIFORM EXPENSE	2,807	2,146	2,500	2,500
		<u>31,304</u>	<u>28,058</u>	<u>20,912</u>	<u>23,844</u>
CONTRACTUAL SERVICES					
01-45-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	89,943	72,194	74,110	74,110
01-45-5050	ELECTRICITY	70,578	52,736	54,000	69,950
01-45-5070	TELEPHONE	2,832	2,871	2,928	2,950
01-45-5140	EQUIPMENT RENTAL & MAINTENANCE	6,788	3,874	3,500	4,000
		<u>170,141</u>	<u>131,675</u>	<u>134,538</u>	<u>151,010</u>
CAPTIAL OUTLAY					
01-45-5500	EQUIPMENT PURCHASE	-	7,547	-	-
		<u>-</u>	<u>7,547</u>	<u>-</u>	<u>-</u>
OTHER FINANCING USES					
01-45-5147	COST OF GOODS SOLD	64,063	48,711	50,000	50,000
		<u>64,063</u>	<u>48,711</u>	<u>50,000</u>	<u>50,000</u>
Totals for dept 45-Parks and Recreation-athletics		<u>382,353</u>	<u>362,145</u>	<u>390,615</u>	<u>418,903</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017 ACTUAL EXPENDITURE	2018 ACTUAL EXPENDITURE	2019 ORIGINAL BUDGET	2020 PROPOSED BUDGET
Dept 46-Parks and Recreation-aquatic					
PERSONAL SERVICES					
01-46-5010	SALARIES	47,129	49,910	47,610	47,610
01-46-5011	OVERTIME	246	1,153	1,000	1,000
01-46-5020	PART - TIME HELP	214,682	194,335	232,943	238,710
01-46-5900	FICA MATCH	19,844	18,569	21,401	21,842
01-46-5910	RETIREMENT EXPENSE - APERS	8,653	9,004	29,331	23,902
01-46-5920	GROUP INSURANCE EXPENSE	9,015	8,910	9,050	10,130
01-46-5930	UNEMPLOYMENT INSURANCE	(18)	1,199	847	627
01-46-5940	WORKERS COMP.INSURANCE	6,754	4,707	4,213	4,216
		<u>306,305</u>	<u>287,787</u>	<u>346,395</u>	<u>348,037</u>
SUPPLIES AND MATERIALS					
01-46-5090	SUPPLIES/OFFICE EXPENSE	57,207	55,296	58,675	60,000
01-46-5095	Office Equip & Small Tools	-	1,336	1,200	1,445
01-46-5200	UNIFORM EXPENSE	984	955	1,024	1,000
		<u>58,191</u>	<u>57,587</u>	<u>60,899</u>	<u>62,445</u>
CONTRACTUAL SERVICES					
01-46-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	45,917	43,773	44,576	44,576
01-46-5050	ELECTRICITY	18,825	14,145	15,000	18,894
01-46-5060	GAS (HEATING)	407	294	338	360
01-46-5070	TELEPHONE	4,109	4,142	4,160	4,202
01-46-5140	EQUIPMENT RENTAL & MAINTENANCE	19,178	12,752	11,393	51,848
01-46-5290	BUILDING REPAIR & MAINTENANCE	6,694	8,197	5,467	5,735
01-46-5340	BUILDING/VEHICLE INSURANCE	1,645	1,665	1,700	1,700
		<u>96,775</u>	<u>84,968</u>	<u>82,634</u>	<u>127,315</u>
CAPTIAL OUTLAY					
01-46-5500	EQUIPMENT PURCHASE	5,739	3,526	9,505	6,500
		<u>5,739</u>	<u>3,526</u>	<u>9,505</u>	<u>6,500</u>
OTHER FINANCING USES					
01-45-5147	COST OF GOODS SOLD	8,402	6,699	8,000	10,450
		<u>8,402</u>	<u>6,699</u>	<u>8,000</u>	<u>10,450</u>
Totals for dept 46-Parks and Recreation-aquatic		<u>475,412</u>	<u>440,567</u>	<u>507,433</u>	<u>554,747</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017 ACTUAL EXPENDITURE	2018 ACTUAL EXPENDITURE	2019 ORIGINAL BUDGET	2020 PROPOSED BUDGET
Dept 49-Parks and Recreation-maintenance					
PERSONAL SERVICES					
01-49-5010	SALARIES	261,379	293,978	293,907	294,501
01-49-5011	OVERTIME	46,442	47,334	35,000	35,000
01-49-5020	PART-TIME HELP	52,488	28,717	98,050	106,000
01-49-5900	FICA MATCH	26,890	26,388	32,056	32,500
01-49-5910	RETIREMENT EXPENSE - APERS	47,317	52,633	59,741	60,591
01-49-5920	GROUP INSURANCE EXPENSE	34,412	35,152	38,206	58,549
01-49-5930	UNEMPLOYMENT INSURANCE	(23)	1,263	1,035	767
01-49-5940	WORKERS COMP.INSURANCE	8,255	8,133	6,757	8,935
		<u>477,160</u>	<u>493,598</u>	<u>564,752</u>	<u>596,843</u>
SUPPLIES AND MATERIALS					
01-49-5090	SUPPLIES/OFFICE EXPENSE	24,149	24,046	25,140	24,500
01-49-5095	Office Equip & Small Tools	5,080	3,930	4,000	2,000
01-49-5120	VEHICLE GAS & OIL	17,044	18,389	20,000	20,000
01-49-5135	TIRES & TIRE REPAIR	2,869	2,406	3,500	3,500
01-49-5190	JANITOR SUPPLIES	-	310	-	-
01-49-5200	UNIFORM EXPENSE	3,859	3,332	3,100	3,100
		<u>53,001</u>	<u>52,413</u>	<u>55,740</u>	<u>53,100</u>
CONTRACTUAL SERVICES					
01-49-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	2,184	2,759	2,759	2,759
01-49-5050	ELECTRICITY	11,145	9,178	9,000	12,247
01-49-5060	GAS (HEATING)	2,479	2,417	2,422	2,293
01-49-5070	TELEPHONE	12,187	10,301	8,100	7,600
01-49-5130	VEHICLE REPAIRS & MAINTENANCE	6,018	11,991	13,000	13,000
01-49-5140	EQUIPMENT RENTAL & MAINTENANCE	30,385	26,663	30,000	30,000
01-49-5290	BUILDING REPAIR & MAINTENANCE	29,559	21,363	29,485	23,360
01-49-5340	BUILDING/VEHICLE INSURANCE	9,827	10,812	10,840	10,840
01-49-5842	LANDSCAPE/TURF MAINTENANCE	29,959	35,066	35,500	38,000
		<u>133,743</u>	<u>130,550</u>	<u>141,106</u>	<u>140,099</u>
CAPTIAL OUTLAY					
01-49-5500	EQUIPMENT PURCHASE	18,159	28,110	26,000	25,200
01-49-5540	CONSTRUCTION	-	-	22,000	-
		<u>18,159</u>	<u>28,110</u>	<u>48,000</u>	<u>25,200</u>
Totals for dept 49-Parks and Recreation-maintenance		<u>682,063</u>	<u>704,671</u>	<u>809,598</u>	<u>815,242</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017 ACTUAL EXPENDITURE	2018 ACTUAL EXPENDITURE	2019 ORIGINAL BUDGET	2020 PROPOSED BUDGET
Dept 58-Ordinance 708					
SUPPLIES AND MATERIALS					
01-58-5090	SUPPLIES/OFFICE EXPENSE	1,180	-	8,936	9,824
		<u>1,180</u>	<u>-</u>	<u>8,936</u>	<u>9,824</u>
CONTRACTUAL SERVICES					
01-58-5140	EQUIPMENT RENTAL & MAINTENANCE	38	-	-	-
		<u>38</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals for dept 58-Ordinance 708		<u>1,218</u>	<u>-</u>	<u>8,936</u>	<u>9,824</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017 ACTUAL EXPENDITURE	2018 ACTUAL EXPENDITURE	2019 ORIGINAL BUDGET	2020 PROPOSED BUDGET
Dept 90-Contingency					
CONTRACTUAL SERVICES					
01-90-5980	CONTINGENCY	-	-	78,000	75,000
		-	-	78,000	75,000
Totals for dept 90-Contingency		-	-	78,000	75,000
TOTAL APPROPRIATIONS		19,741,123	18,731,935	19,742,873	20,371,063

CITY OF JACKSONVILLE, ARKANSAS

STREET FUND

BUDGETARY REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET 2020

Revenues:

Intergovernmental:

State gasoline tax turnback	1,857,842
County road tax	405,000
Grant income	350,000
Operating transfers in	-
Total Intergovernmental	2,612,842

Investment income	40,000
Miscellaneous	6,050
Total Revenues	2,658,892

Expenditures:

Public works:

Personal services	1,092,754
Supplies and materials	128,464
Contractual services	575,873
Capital outlay	861,801
Total Expenditures	2,658,892

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017 ACTUAL REVENUE	2018 ACTUAL REVENUE	2019 ORIGINAL BUDGET	2020 PROPOSED BUDGET
INTERGOVERNMENTAL:					
02-00-4055	3-MIL ROAD TAX	403,640	409,678	410,000	405,000
02-00-4070	STATE GAS TURNBACK	1,952,145	1,995,234	1,857,842	1,857,842
02-00-4400	GRANT INCOME	117,738	120,800	350,000	350,000
	Total Intergovernmental	2,473,523	2,525,712	2,617,842	2,612,842
MISCELLANEOUS:					
02-00-4890	PLAT FEES	100	500	250	50
02-00-4900	MISCELLANEOUS INCOME	16,820	9,271	10,000	6,000
02-00-4930	WORKERS COMP.REIMBURSEMENTS	-	4,536	-	-
	Total Miscellaneous	16,920	14,307	10,250	6,050
INVESTMENT INCOME:					
02-00-4710	INTEREST INCOME	7,091	39,784	7,000	40,000
		7,091	39,784	7,000	40,000
RESERVED FUND BALANCE:					
02-00-4990	OPENING BALANCE	-	-	-	-
		-	-	-	-
	Total Estimated Revenues	2,497,534	2,579,803	2,635,092	2,658,892

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 02 - Street Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017 ACTUAL EXPENDITURE	2018 ACTUAL EXPENDITURE	2019 ORIGINAL BUDGET	2020 PROPOSED BUDGET
PERSONAL SERVICES					
5010	SALARIES	471,083	478,240	627,793	654,862
5011	OVERTIME	6,335	6,074	16,000	16,000
5020	PART-TIME HELP	56,137	27,406	87,560	101,040
5900	FICA MATCH	39,001	37,353	53,977	57,282
5910	RETIREMENT EXPENSE - APERS	85,701	69,473	112,043	109,982
5920	GROUP INSURANCE EXPENSE	84,745	80,960	126,693	127,230
5930	UNEMPLOYMENT INSURANCE	(39)	2,399	1,787	1,324
5940	WORKERS COMP.INSURANCE	14,258	22,793	20,481	25,034
PERSONAL SERVICES		757,221	724,698	1,046,334	1,092,754
CONTRACTUAL SERVICES					
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	4,600	25,131	46,502	39,002
5050	ELECTRICITY	6,220	5,121	6,419	6,500
5060	GAS (HEATING)	2,099	3,014	2,550	2,750
5070	TELEPHONE	8,202	8,119	7,536	8,500
5110	PRINTING & ADVERTISING	-	956	1,000	1,000
5130	VEHICLE REPAIRS & MAINTENANCE	19,789	13,725	29,100	29,100
5140	EQUIPMENT RENTAL & MAINTENANCE	28,808	39,825	33,952	55,118
5150	OPERATING EXPENSE	10,337	7,880	12,000	12,000
5210	SCHOOLS & SEMINARS	697	152	1,630	1,630
5270	CITY ENGINEER EXPENSE/SALARY	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	56,177	56,177
5290	BUILDING REPAIR & MAINTENANCE	-	119	-	-
5340	BUILDING/VEHICLE INSURANCE	15,090	16,613	14,600	15,300
5488	CENTRAL ARKANSAS TRANSIT	72,484	77,484	82,484	87,484
5530	STREET & TRAFFIC LIGHTS	164,882	141,692	179,808	179,808
5535	SIGNS & TRAFFIC MAINTENANCE	12,721	12,491	25,231	25,231
5628	BEAVER CONTROL	10,895	10,895	10,848	10,848
5636	MOSQUITO CONTROL	11,367	1,733	29,865	29,865
5842	TREES,PLANTS,FLOWERS ETC.	6,678	1,775	9,560	9,560
CONTRACTUAL SERVICES		437,046	388,625	555,262	575,873
SUPPLIES AND MATERIALS					
5090	SUPPLIES/OFFICE EXPENSE	9,259	11,052	25,490	27,640
5095	Office Equip & Small Tools	1,878	-	4,648	4,648
5120	VEHICLE GAS & OIL	47,047	48,421	77,366	77,366
5135	TIRES & TIRE REPAIR	7,937	8,354	13,850	13,700
5200	UNIFORM EXPENSE	4,072	5,204	4,976	5,110
5620	ROAD MATERIALS	-	3,810	-	-
SUPPLIES AND MATERIALS		70,193	76,841	126,330	128,464
CAPITAL OUTLAY					
5500	EQUIPMENT PURCHASES	10,587	-	68,345	22,822
5540	CONSTRUCTION	-	-	-	70,000
5625	DRAINAGE PROJECTS	85,180	90,241	213,821	143,979
5630	ASPHALT/SEALING MAINTENANCE	222,001	156,252	225,000	225,000
5633	SIDEWALK, CURBS, & GUTTERS	161,154	211,608	400,000	400,000
CAPITAL OUTLAY		478,922	458,101	907,166	861,801
APPROPRIATIONS - FUND 02		1,743,382	1,648,265	2,635,092	2,658,892

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 02 - Street Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017 ACTUAL EXPENDITURE	2018 ACTUAL EXPENDITURE	2019 ORIGINAL BUDGET	2020 PROPOSED BUDGET
Dept 19 - BEAUTIFICATION					
PERSONAL SERVICES					
5010	Salaries	85,658	-	-	-
5011	Overtime	3,640	-	-	-
5020	PART-TIME HELP	13,721	10,727	-	-
5900	FICA	7,476	821	-	-
5910	RETIREMENT EXPENSE - APERS	13,267	-	-	-
5920	GROUP INSURANCE	19,539	-	-	-
5930	UNEMPLOYMENT INSURANCE	(10)	631	-	-
5940	WORKERS COMP.INSURANCE	3,752	-	-	-
PERSONAL SERVICES		147,043	12,179	-	-
CONTRACTUAL SERVICES					
5130	VEHICLE REPAIRS & MAINTENANCE	3,350	4,388	-	-
5140	EQUIPMENT RENTAL & MAINTENANCE	3,946	1,622	-	-
5210	SCHOOLS & SEMINARS	310	-	-	-
5340	BUILDING/VEHICLE INSURANCE	1,400	1,680	-	-
5842	LANDSCAPE/TURF MAINTENANCE	6,678	1,775	-	-
CONTRACTUAL SERVICES		15,684	9,465	-	-
SUPPLIES AND MATERIALS					
5090	SUPPLIES/OFFICE EXPENSE	1,477	650	-	-
5095	Office Equip & Small Tools	1,878	-	-	-
5120	VEHICLE GAS & OIL	6,205	-	-	-
SUPPLIES AND MATERIALS		9,560	650	-	-
CAPTIAL OUTLAY					
5500	EQUIPMENT PURCHASES	9,004	-	-	-
CAPTIAL OUTLAY		9,004	-	-	-
Totals for dept 19 - BEAUTIFICATION		181,291	22,294	-	-

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 02 - Street Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017 ACTUAL EXPENDITURE	2018 ACTUAL EXPENDITURE	2019 ORIGINAL BUDGET	2020 PROPOSED BUDGET
Dept 31 - STREET					
PERSONAL SERVICES					
5010	SALARIES	385,425	478,240	627,793	654,862
5011	OVERTIME	2,695	6,074	16,000	16,000
5020	PART-TIME HELP	42,416	16,679	87,560	101,040
5900	FICA MATCH	31,525	36,532	53,977	57,282
5910	RETIREMENT EXPENSE - APERS	72,434	69,473	112,043	109,982
5920	GROUP INSURANCE EXPENSE	65,206	80,960	126,693	127,230
5930	UNEMPLOYMENT INSURANCE	(29)	1,768	1,787	1,324
5940	WORKERS COMP.INSURANCE	10,506	22,793	20,481	25,034
PERSONAL SERVICES		610,178	712,519	1,046,334	1,092,754
CONTRACTUAL SERVICES					
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	4,600	25,131	46,502	39,002
5050	ELECTRICITY	6,220	5,121	6,419	6,500
5060	GAS (HEATING)	2,099	3,014	2,550	2,750
5070	TELEPHONE	8,202	8,119	7,536	8,500
5110	PRINTING & ADVERTISING	-	956	1,000	1,000
5130	VEHICLE REPAIRS & MAINTENANCE	16,439	9,337	29,100	29,100
5140	EQUIPMENT RENTAL & MAINTENANCE	24,862	38,203	33,952	55,118
5150	OPERATING EXPENSE	10,337	7,880	12,000	12,000
5210	SCHOOLS & SEMINARS	387	152	1,630	1,630
5270	CITY ENGINEER EXPENSE/SALARY	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	56,177	56,177
5290	BUILDING REPAIR & MAINTENANCE	-	119	-	-
5340	BUILDING/VEHICLE INSURANCE	13,690	14,933	14,600	15,300
5488	CENTRAL ARKANSAS TRANSIT	72,484	77,484	82,484	87,484
5530	STREET & TRAFFIC LIGHTS	164,882	141,692	179,808	179,808
5535	SIGNS & TRAFFIC MAINTENANCE	12,721	12,491	25,231	25,231
5628	BEAVER CONTROL	10,895	10,895	10,848	10,848
5636	MOSQUITO CONTROL	11,367	1,733	29,865	29,865
5842	TREES,PLANTS,FLOWERS ETC.	-	-	9,560	9,560
CONTRACTUAL SERVICES		421,362	379,160	555,262	575,873
SUPPLIES AND MATERIALS					
5090	SUPPLIES/OFFICE EXPENSE	7,782	10,402	25,490	27,640
5095	Office Equip & Small Tools	-	-	4,648	4,648
5120	VEHICLE GAS & OIL	40,842	48,421	77,366	77,366
5135	TIRES & TIRE REPAIR	7,937	8,354	13,850	13,700
5200	UNIFORM EXPENSE	4,072	5,204	4,976	5,110
5620	ROAD MATERIALS	-	3,810	-	-
SUPPLIES AND MATERIALS		60,633	76,191	126,330	128,464
CAPTIAL OUTLAY					
5500	EQUIPMENT PURCHASES	1,583	-	68,345	22,822
5540	CONSTRUCTION	-	-	-	70,000
5625	DRAINAGE PROJECTS	85,180	90,241	213,821	143,979
5630	ASPHALT/SEALING MAINTENANCE	222,001	156,252	225,000	225,000
5633	SIDEWALK, CURBS, & GUTTERS	161,154	211,608	400,000	400,000
CAPTIAL OUTLAY		469,918	458,101	907,166	861,801
Totals for dept 31 - STREET		1,562,091	1,625,971	2,635,092	2,658,892
APPROPRIATIONS - FUND 02		1,743,382	1,648,265	2,635,092	2,658,892



CITY OF JACKSONVILLE, ARKANSAS

SANITATION SERVICES FUND

BUDGETARY CHANGES IN REVENUES, EXPENSES, AND RETAINED EARNINGS

BUDGET 2020

Revenues:

Charges for services	1,813,100
Other operating income	33,360
Nonoperating income	<u>10,000</u>
Total Income	1,856,460

Operating expenses:

Salaries, wages and employee benefits	784,942
Supplies and materials	184,366
Contractual services	201,400
Depreciation	315,661
Landfill fees	214,156
Other	<u>13,000</u>
Total Operating expenses	1,713,525

Net gain (loss)

142,935

BUDGET REPORT FOR CITY OF JACKSONVILLE
Sanitation Revenues

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017 ACTUAL REVENUE	2018 ACTUAL REVENUE	2019 ORIGINAL BUDGET	2020 PROPOSED BUDGET
CHARGES FOR SERVICES					
04-00-4380	SANITATION FEES	1,669,967	1,721,720	1,690,000	1,700,000
04-00-4383	CUSTOMER TRASH PICKUP	9,005	8,980	9,000	9,000
04-00-4385	RECYCLING INCOME	78,758	55,572	55,000	55,000
04-00-4386	BAD DEBTS RECOVERED	376	68	100	100
04-00-4387	PENALTIES ASSESSED	49,965	48,943	49,000	49,000
	Total Charges for services	1,808,071	1,835,283	1,803,100	1,813,100
LICENSES AND PERMITS					
04-00-4381	FRANCHISE DUMPSTER FEES	30,499	29,179	30,360	30,360
MISCELLANEOUS					
04-00-4700	GAIN(LOSS) ON SALE OF CAPITAL ASSETS	-	26,980	-	-
04-00-4900	MISCELLANEOUS INCOME	3,243	20,672	3,000	3,000
04-00-4930	WORKERS COMP.REIMBURSEMENTS	-	756	-	-
	Total Miscellaneous	3,243	48,408	3,000	3,000
INVESTMENT INCOME					
04-00-4710	INTEREST INCOME	4,119	10,729	4,000	10,000
	Total Estimated Revenues	1,845,932	1,923,599	1,840,460	1,856,460

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 04 - Sanitation Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017 ACTUAL EXPENSE	2018 ACTUAL EXPENSE	2019 ORIGINAL BUDGET	2020 PROPOSED BUDGET
PERSONAL SERVICES					
5010	SALARIES	470,428	493,935	539,981	514,762
5011	OVERTIME	2,211	594	4,000	4,000
5020	PART-TIME HELP	12,420	8,552	7,000	7,000
5900	FICA MATCH	36,007	36,624	40,306	38,646
5910	RETIREMENT EXPENSE - APERS	103,316	385,427	84,410	80,546
5920	GROUP INSURANCE EXPENSE	83,321	85,067	119,659	110,318
5930	UNEMPLOYMENT INSURANCE	(32)	1,894	1,693	1,255
5940	WORKERS COMP.INSURANCE	12,007	26,943	23,730	28,415
		<u>719,678</u>	<u>1,039,036</u>	<u>820,779</u>	<u>784,942</u>
CONTRACTUAL SERVICES					
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	13,000	30,993	7,660	12,280
5050	ELECTRICITY	9,035	6,595	9,103	8,700
5070	TELEPHONE	4,787	4,728	4,440	4,600
5110	PRINTING & ADVERTISING	782	1,083	2,465	1,865
5130	VEHICLE REPAIRS & MAINTENANCE	131,061	140,409	114,750	89,000
5140	EQUIPMENT RENTAL & MAINTENANCE	26,488	34,800	24,621	17,520
5149	COLLECTION FEES	113	21	-	-
5150	OPERATING EXPENSE	1,047	1,152	1,026	1,026
5210	SCHOOLS & SEMINARS	1,480	3,102	690	1,025
5270	CITY ENGINEER EXPENSE/SALARY	0	20,000	20,000	20,000
5271	ACCOUNTING SERVICES SALARY/EXP.	8,001	8,001	8,001	12,000
5272	D.P.W. SALARY & EXPENSE	11,400	11,400	11,400	15,000
5290	BUILDING REPAIR & MAINTENANCE	4,689	6,586	4,550	5,225
5340	BUILDING/VEHICLE INSURANCE	11,042	11,997	10,769	13,159
		<u>222,925</u>	<u>280,867</u>	<u>219,475</u>	<u>201,400</u>
SUPPLIES AND MATERIALS					
5090	SUPPLIES/OFFICE EXPENSE	28,213	25,701	18,405	30,194
5095	Office Equip & Small Tools	4,292	-	300	-
5120	VEHICLE GAS & OIL	119,068	136,919	134,753	116,603
5135	TIRES & TIRE REPAIR	35,979	32,218	39,528	33,489
5200	UNIFORM EXPENSE	4,205	3,893	4,210	4,080
		<u>191,757</u>	<u>198,731</u>	<u>197,196</u>	<u>184,366</u>
OTHER FINANCING USES					
5148	BAD DEBT EXPENSE	(12,816)	20,461	13,000	13,000
5490	LANDFILL FEES	202,959	203,804	193,875	214,156
5810	DEPRECIATION EXPENSE-RECYCLING	238,075	296,010	283,000	315,661
		<u>428,218</u>	<u>520,275</u>	<u>489,875</u>	<u>542,817</u>
APPROPRIATIONS - FUND 04		<u><u>1,562,578</u></u>	<u><u>2,038,909</u></u>	<u><u>1,727,325</u></u>	<u><u>1,713,525</u></u>

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 04 - Sanitation Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017 ACTUAL EXPENSE	2018 ACTUAL EXPENSE	2019 ORIGINAL BUDGET	2020 PROPOSED BUDGET
Dept 08 - TRASH					
PERSONAL SERVICES					
5010	SALARIES	213,939	202,409	231,640	236,022
5011	OVERTIME	1,500	314	1,000	1,000
5020	PART-TIME HELP	12,420	8,552	7,000	7,000
5900	FICA MATCH	16,805	15,384	17,441	17,918
5910	RETIREMENT EXPENSE - APERS	46,539	146,753	36,713	37,384
5920	GROUP INSURANCE EXPENSE	38,734	32,558	58,323	49,536
5930	UNEMPLOYMENT INSURANCE	(14)	884	658	488
5940	WORKERS COMP.INSURANCE	5,253	13,238	11,979	13,883
PERSONAL SERVICES		335,176	420,092	364,754	363,231
CONTRACTUAL SERVICES					
5030	CONTRACT SVC.ALLOW/VOLUNTEERS	12,930	16,566	7,200	7,200
5110	PRINTING & ADVERTISING	-	-	100	100
5130	VEHICLE REPAIRS & MAINTENANCE	34,341	71,127	45,250	41,000
5140	EQUIPMENT RENTAL & MAINTENANCE	18,560	25,676	14,000	13,000
5150	OPERATING EXPENSE	1,047	1,152	1,026	1,026
5210	SCHOOLS & SEMINARS	535	1,385	690	690
5271	ACCOUNTING SERVICES SALARY/EXP.	2,667	2,667	2,667	4,000
5272	D.P.W. SALARY & EXPENSE	3,800	3,800	3,800	5,000
5340	BUILDING/VEHICLE INSURANCE	1,700	4,489	3,669	3,911
CONTRACTUAL SERVICES		75,580	126,862	78,402	75,927
SUPPLIES AND MATERIALS					
5090	SUPPLIES/OFFICE EXPENSE	3,355	3,033	2,920	2,670
5120	VEHICLE GAS & OIL	50,496	56,809	55,000	50,000
5135	TIRES & TIRE REPAIR	16,837	11,202	13,424	13,424
5200	UNIFORM EXPENSE	2,099	1,997	2,070	1,680
SUPPLIES AND MATERIALS		72,787	73,041	73,414	67,774
OTHER FINANCING USES					
5490	LANDFILL FEES	30,633	30,765	28,575	34,156
5810	DEPRECIATION EXPENSE-TRASH	49,731	68,894	60,000	80,000
OTHER FINANCING USES		80,364	99,659	88,575	114,156
Totals for dept 08 - TRASH		563,907	719,654	605,145	621,088

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 04 - Sanitation Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017 ACTUAL EXPENSE	2018 ACTUAL EXPENSE	2019 ORIGINAL BUDGET	2020 PROPOSED BUDGET
Dept 77 - GARBAGE					
PERSONAL SERVICES					
5010	SALARIES	170,411	156,497	219,308	191,801
5011	OVERTIME	332	-	2,000	2,000
5900	FICA MATCH	12,839	11,430	16,248	14,138
5910	RETIREMENT EXPENSE	37,194	145,521	33,904	29,690
5920	GROUP INSURANCE	30,380	30,727	44,244	50,652
5930	UNEMPLOYMENT INSURANCE	(12)	631	753	558
5940	WORKERS COMP.INSURANCE	4,503	10,653	9,051	11,304
PERSONAL SERVICES		255,647	355,459	325,508	300,143
CONTRACTUAL SERVICES					
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	-	14,222	-	-
5070	TELEPHONE	4,787	4,728	4,440	4,600
5110	PRINTING & ADVERTISING	433	1,083	2,100	1,500
5130	VEHICLE REPAIRS & MAINTENANCE	93,602	60,530	61,500	39,000
5140	EQUIPMENT RENTAL & MAINTENANCE	3,998	6,260	6,121	2,520
5149	COLLECTION FEES	113	21	-	-
5210	SCHOOLS & SEMINARS	-	307	-	-
5270	CITY ENGINEER EXPENSE/SALARY	-	20,000	20,000	20,000
5271	ACCOUNTING SERVICES SALARY/EXP.	2,667	2,667	2,667	4,000
5272	D.P.W. SALARY & EXPENSE	3,800	3,800	3,800	5,000
5290	BUILDING REPAIR & MAINTENANCE	1,862	675		675
5340	BUILDING/VEHICLE INSURANCE	1,200	1,320	1,000	1,200
CONTRACTUAL SERVICES		112,462	115,613	101,628	78,495
SUPPLIES AND MATERIALS					
5090	SUPPLIES/OFFICE EXPENSE	20,002	19,498	4,510	21,549
5095	Office Equip & Small Tools	-	-	300	-
5120	VEHICLE GAS & OIL	56,491	67,447	67,033	55,033
5135	TIRES & TIRE REPAIR	19,142	21,016	26,104	20,065
5200	UNIFORM EXPENSE	1,507	1,131	1,420	1,680
SUPPLIES AND MATERIALS		97,142	109,092	99,367	98,327
OTHER FINANCING USES					
5148	BAD DEBT EXPENSE	(12,816)	20,461	13,000	13,000
5490	LANDFILL FEES	172,326	173,039	165,300	180,000
5810	DEPRECIATION EXPENSE-GARBAGE	145,200	183,886	180,000	190,000
OTHER FINANCING USES		304,710	377,386	358,300	383,000
Totals for dept 77 - GARBAGE		769,961	957,550	884,803	859,965

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 04 - Sanitation Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017 ACTUAL EXPENSE	2018 ACTUAL EXPENSE	2019 ORIGINAL BUDGET	2020 PROPOSED BUDGET
Dept 78 - RECYCLE					
PERSONAL SERVICES					
5010	SALARIES	86,078	135,029	89,033	86,939
5011	OVERTIME	379	280	1,000	1,000
5900	FICA MATCH	6,363	9,810	6,617	6,590
5910	RETIREMENT EXPENSE - APERS	19,583	93,153	13,793	13,472
5920	GROUP INSURANCE EXPENSE	14,207	21,782	17,092	10,130
5930	UNEMPLOYMENT INSURANCE	(6)	379	282	209
5940	WORKERS COMP.INSURANCE	2,251	3,052	2,700	3,228
PERSONAL SERVICES		<u>128,855</u>	<u>263,485</u>	<u>130,517</u>	<u>121,568</u>
CONTRACTUAL SERVICES					
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	70	205	460	5,080
5050	ELECTRICITY	9,035	6,595	9,103	8,700
5110	PRINTING & ADVERTISING	349	-	265	265
5130	VEHICLE REPAIRS & MAINTENANCE	3,118	8,752	8,000	9,000
5140	EQUIPMENT RENTAL & MAINTENANCE	3,930	2,864	4,500	2,000
5210	SCHOOLS & SEMINARS	945	1,410	-	335
5271	ACCOUNTING SERVICES SALARY/EXP.	2,667	2,667	2,667	4,000
5272	D.P.W. SALARY & EXPENSE	3,800	3,800	3,800	5,000
5290	BUILDING REPAIR & MAINTENANCE	2,827	5,911	4,550	4,550
5340	BUILDING/VEHICLE INSURANCE	8,142	6,188	6,100	8,048
CONTRACTUAL SERVICES		<u>34,883</u>	<u>38,392</u>	<u>39,445</u>	<u>46,978</u>
SUPPLIES AND MATERIALS					
5090	SUPPLIES/OFFICE EXPENSE	4,856	3,170	10,975	5,975
5095	Office Equip & Small Tools	4,292	-	-	-
5120	VEHICLE GAS & OIL	12,081	12,663	12,720	11,570
5200	UNIFORM EXPENSE	599	765	720	720
SUPPLIES AND MATERIALS		<u>21,828</u>	<u>16,598</u>	<u>24,415</u>	<u>18,265</u>
OTHER FINANCING USES					
5810	DEPRECIATION EXPENSE-RECYCLING	43,144	43,230	43,000	45,661
OTHER FINANCING USES		<u>43,144</u>	<u>43,230</u>	<u>43,000</u>	<u>45,661</u>
Totals for dept 78 - RECYCLE		<u>228,710</u>	<u>361,705</u>	<u>237,377</u>	<u>232,472</u>
APPROPRIATIONS - FUND 04		<u>1,562,578</u>	<u>2,038,909</u>	<u>1,727,325</u>	<u>1,713,525</u>

CITY OF JACKSONVILLE, ARKANSAS

AG&F FOUNDATION SHOOTING SPORTS COMPLEX BUDGETARY CHANGES IN REVENUES, EXPENSES, AND RETAINED EARNINGS BUDGET 2020

Revenues:

Charges for services	256,000
Other operating income	105,000
Nonoperating income	100,000
Total Income	<u>461,000</u>

Operating expenses:

Salaries, wages and employee benefits	272,311
Supplies and materials	15,992
Contractual services	71,400
Depreciation	83,060
Capital Outlays	-
Other	85,000
Total Operating expenses	<u>527,763</u>

Net gain (loss)	<u><u>(66,763)</u></u>
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**BUDGET REPORT FOR CITY OF JACKSONVILLE
AG&F FOUNDATION SHOOTING SPORTS COMPLEX REVENUES**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017 ACTUAL REVENUE	2018 ACTUAL REVENUE	2019 ORIGINAL BUDGET	2020 PROPOSED BUDGET
CHARGES FOR SERVICES					
47-00-4341	AF&G SHOOTING RANGE - FEES	136,177	131,068	140,000	150,000
47-00-4342	AF&G SHOOTING RANGE - RENTALS	15,620	16,206	17,000	30,000
47-00-4343	SHOOTING RANGE TARGETS	79,334	75,294	80,500	76,000
CHARGES FOR SERVICES		<u>231,131</u>	<u>222,568</u>	<u>237,500</u>	<u>256,000</u>
MISCELLANEOUS					
47-00-4345	PRO SHOP SALES	119,832	97,356	110,000	95,000
47-00-4900	MISCELLANEOUS INCOME	10,500	13,018	10,000	10,000
MISCELLANEOUS		<u>130,332</u>	<u>110,374</u>	<u>120,000</u>	<u>105,000</u>
OTHER FINANCING SOURCES					
47-00-4940	OPERATING TRANSFERS	213,000	130,000	100,000	100,000
OTHER FINANCING SOURCES		<u>213,000</u>	<u>130,000</u>	<u>100,000</u>	<u>100,000</u>
Total Estimated Revenues		<u><u>574,463</u></u>	<u><u>462,942</u></u>	<u><u>457,500</u></u>	<u><u>461,000</u></u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017 ACTUAL EXPENSE	2018 ACTUAL EXPENSE	2019 ORIGINAL BUDGET	2020 PROPOSED BUDGET
PERSONAL SERVICES					
5010	SALARIES	77,038	78,244	76,132	76,132
5011	OVERTIME	8,186	9,270	10,000	10,000
5020	PART - TIME HELP	103,016	103,527	116,944	125,550
5900	FICA MATCH	13,984	14,269	15,332	15,990
5910	RETIREMENT EXPENSE	223,041	81,863	24,451	25,229
5920	GROUP INSURANCE	13,172	13,026	13,071	14,637
5930	UNEMPLOYMENT INSURANCE	(14)	1,010	753	558
5940	WORKERS COMP.INSURANCE	5,253	3,673	2,888	4,215
PERSONAL SERVICES		443,676	304,882	259,571	272,311
CONTRACTUAL SERVICES					
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	2,750	7,310	2,750	3,000
5050	ELECTRICITY	17,997	14,024	18,725	22,000
5070	TELEPHONE	6,595	7,921	7,920	8,000
5130	VEHICLE REPAIRS & MAINTENANCE	88	104	500	500
5140	EQUIPMENT RENTAL & MAINTENANCE	14,870	21,563	17,000	17,000
5150	OPERATING EXPENSE	4,580	4,686	5,000	5,000
5290	BUILDING REPAIR & MAINTENANCE	13,060	12,572	10,500	10,400
5340	BUILDING/VEHICLE INSURANCE	5,046	5,524	5,565	5,500
5842	TREES,PLANTS,FLOWERS ETC.	-	300	-	-
CONTRACTUAL SERVICES		64,986	74,004	67,960	71,400
SUPPLIES AND MATERIALS					
5090	SUPPLIES/OFFICE EXPENSE	15,404	12,386	13,000	15,000
5095	Office Equip & Small Tools	11,320	11,370	450	492
5120	VEHICLE GAS & OIL	2,649	4,963	-	500
SUPPLIES AND MATERIALS		29,373	28,719	13,450	15,992
OTHER FINANCING USES					
5147	COST OF GOODS SOLD	192,458	166,496	130,000	85,000
5810	DEPRECIATION EXPENSE	83,060	83,086	83,100	83,060
OTHER FINANCING USES		275,518	249,582	213,100	168,060
CAPTIAL OUTLAY					
5500	EQUIPMENT PURCHASES	-	-	-	-
5540	CONSTRUCTION	-	-	-	-
CAPTIAL OUTLAY		-	-	-	-
APPROPRIATIONS - FUND 47		813,553	657,187	554,081	527,763



CITY OF JACKSONVILLE, ARKANSAS

EMERGENCY MEDICAL SERVICES FUND

BUDGETARY CHANGES IN REVENUES, EXPENSES, AND RETAINED EARNINGS

BUDGET 2020

Revenues:

Charges for services	2,042,500
Other operating income	19,241
Nonoperating income	175,000
Total Income	<u>2,236,741</u>

Operating expenses:

Salaries, wages and employee benefits	889,040
Supplies and materials	129,654
Contractual services	177,638
Depreciation	85,000
Other	800,000
Total Operating expenses	<u>2,081,332</u>

Net gain (loss)

155,409

**BUDGET REPORT FOR CITY OF JACKSONVILLE
EMERGENCY MEDICAL SERVICES REVENUES**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017 ACTUAL REVENUE	2018 ACTUAL REVENUE	2019 ORIGINAL BUDGET	2020 PROPOSED BUDGET
CHARGES FOR SERVICES					
61-00-4386	BAD DEBTS RECOVERED	102	2,136	2,000	500
61-00-4550	MEMBERSHIP RECEIPTS	2,150	1,900	2,500	2,000
61-00-4750	AMBULANCE SERVICE BILLING	1,741,693	1,735,499	1,800,000	2,040,000
CHARGES FOR SERVICES		<u>1,743,945</u>	<u>1,739,535</u>	<u>1,804,500</u>	<u>2,042,500</u>
INTERGOVERNMENTAL					
61-00-4400	GRANT INCOME	15,855	13,893	16,700	19,241
INTERGOVERNMENTAL		<u>15,855</u>	<u>13,893</u>	<u>16,700</u>	<u>19,241</u>
MISCELLANEOUS					
61-00-4700	Net Appreciation(depreciation) in F	56	6,200	4,200	-
61-00-4900	MISCELLANEOUS INCOME	1	78	-	-
MISCELLANEOUS		<u>57</u>	<u>6,278</u>	<u>4,200</u>	<u>-</u>
INVESTMENT INCOME					
61-00-4710	INTEREST INCOME	6	26	-	-
INVESTMENT INCOME		<u>6</u>	<u>26</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES					
61-00-4940	INTERFUND TRANSFERS	242,989	260,000	-	175,000
OTHER FINANCING SOURCES		<u>242,989</u>	<u>260,000</u>	<u>-</u>	<u>175,000</u>
Total Estimated Revenues		<u><u>2,002,852</u></u>	<u><u>2,019,732</u></u>	<u><u>1,825,400</u></u>	<u><u>2,236,741</u></u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2017 ACTUAL EXPENSE	2018 ACTUAL EXPENSE	2019 ORIGINAL BUDGET	2020 PROPOSED BUDGET
PERSONAL SERVICES					
5010	SALARIES	491,867	507,630	512,857	554,266
5011	OVERTIME	84,706	57,444	40,419	41,012
5370	STATE RETIREMENT PLAN	111,896	176,974	130,020	131,382
5900	FICA MATCH	9,207	8,973	7,178	9,905
5910	RETIREMENT EXPENSE	-	-	-	5,521
5920	GROUP INSURANCE	88,350	87,083	88,667	120,628
5930	UNEMPLOYMENT INSURANCE	(25)	1,515	1,129	836
5940	WORKERS COMP.INSURANCE	9,006	30,614	25,176	25,490
PERSONAL SERVICES		<u>795,007</u>	<u>870,233</u>	<u>805,446</u>	<u>889,040</u>
CONTRACTUAL SERVICES					
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	17,826	19,665	13,821	81,520
5110	PRINTING & ADVERTISING	-	-	500	800
5130	VEHICLE REPAIRS & MAINTENANCE	23,649	20,356	13,072	19,000
5140	EQUIPMENT RENTAL & MAINTENANCE	17,818	19,102	13,824	21,287
5150	OPERATING EXPENSE	363	823	500	500
5160	RADIO REPAIR & MAINTENANCE	234	1,449	1,600	1,600
5180	POSTAGE	2,195	2,610	1,900	2,500
5210	SCHOOLS & SEMINARS	18,336	24,122	30,000	43,983
5280	PROFESSIONAL DUES	1,545	1,545	1,640	1,640
5340	BUILDING/VEHICLE INSURANCE	3,182	2,902	2,722	4,808
CONTRACTUAL SERVICES		<u>85,148</u>	<u>92,574</u>	<u>79,579</u>	<u>177,638</u>
SUPPLIES AND MATERIALS					
5090	SUPPLIES/OFFICE EXPENSE	-	1,399	1,692	1,692
5092	AMBULANCE SUPPLIES	83,171	72,093	78,300	87,200
5095	Office Equip & Small Tools<\$5000	1,314	-	43,847	11,329
5120	VEHICLE GAS & OIL	21,626	27,736	26,911	25,133
5135	TIRES & TIRE REPAIR	4,645	3,852	2,400	3,800
5200	UNIFORM EXPENSE	521	613	300	500
SUPPLIES AND MATERIALS		<u>111,277</u>	<u>105,693</u>	<u>153,450</u>	<u>129,654</u>
OTHER FINANCING USES					
5148	BAD DEBT EXPENSE	948,007	1,200,959	750,000	800,000
5810	DEPRECIATION EXPENSE-AMBULANCE	55,186	53,735	62,000	85,000
OTHER FINANCING USES		<u>1,003,193</u>	<u>1,254,694</u>	<u>812,000</u>	<u>885,000</u>
APPROPRIATIONS - FUND 61		<u><u>1,994,625</u></u>	<u><u>2,323,194</u></u>	<u><u>1,850,475</u></u>	<u><u>2,081,332</u></u>



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 \$1.37 million in long-term capital projects and activities have been identified, evaluated, planned, and projected. This includes \$150 thousand in infrastructure construction improvements, \$786 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 - \$ 150,396

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 - \$ 431,626

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 - **\$ 459,054**

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 - **\$ 326,939**

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 - **\$ 230,000**

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 2019 were \$230 thousand; this includes an early redemption in 2019 of \$190 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 - \$ 6,450,000

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.

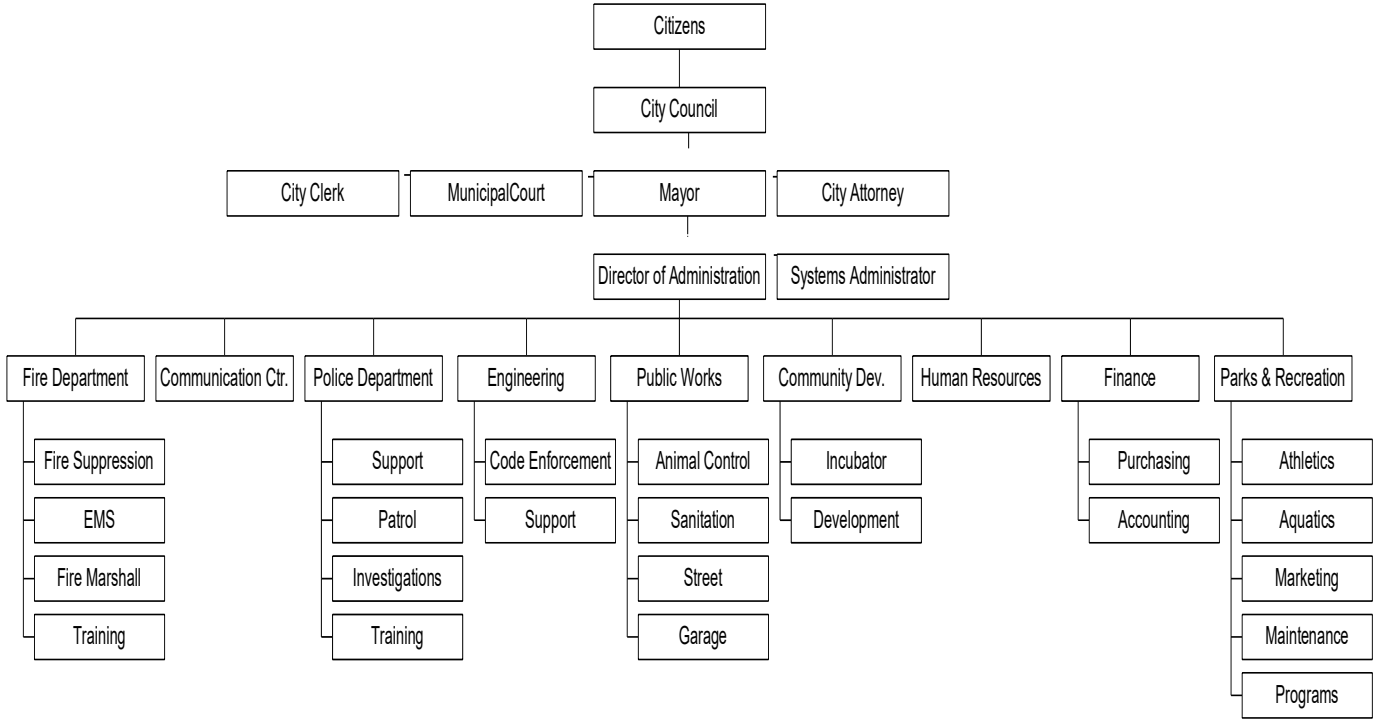
The City of Jacksonville obtained a loan in February 2013 to refinance the purchase of property on Graham Road and the construction of a public trap/skeet/archery shooting range. This loan was for 60 months at 1.8% interest. The amount refunded by the bonds was \$1,285,670.27.

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 2019 were \$6.45 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. 1625 (#32 - 2019)

AN ORDINANCE ADOPTING A FISCAL BUDGET FOR 2020; 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 2020 General Fund of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Funds Available for the 2020 General Fund:	\$	20,371,063.00
Budgeted Disbursements for 2020:		
1. General Government	\$	2,732,792.00
2. Public Safety		12,837,197.00
3. Judicial		706,724.00
4. Public Works		4,094,350.00
TOTAL	\$	20,371,063.00

SECTION TWO: The Budget for operation of the 2020 Street Fund of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Revenue Funds Available for the 2020 Street Fund:	\$	2,658,892.00
Budgeted Disbursements for 2020:	\$	2,658,892.00

SECTION THREE: The Budget for operation of the 2020 Sanitation Fund of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Revenue Funds Available for the 2020 Sanitation Fund:	\$	1,856,460.00
Budgeted Disbursements for 2020:	\$	1,713,525.00

Ordinance No. 1625 (#32 - 2019)
Page Two

SECTION FOUR: The Budget for operation of the 2020 Emergency Medical Services Fund of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Revenue Funds Available for the 2020 EMS Fund:	\$	2,236,741.00
Budgeted Disbursements for 2020:	\$	2,081,332.00

SECTION FIVE: The Budget for operation of the 2020 AG&F Foundation Shooting Sports Complex of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Revenue Funds Available for the 2020 Shooting Complex Fund:	\$	461,000.00
Budgeted Disbursements for 2020:	\$	527,763.00

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 2020 Annual Budget, as approved, shall be attached hereto and made a part hereof.

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

SECTION EIGHT: If the City Government is to operate in an economical and efficient manner, it is imperative that a Budget be adopted for the guidance and instruction of said aforementioned funds. Therefore, to promote the public welfare, health, and safety, an emergency is hereby declared to exist, and this Ordinance shall be in full force and effect on and after January 1, 2020.

APPROVED AND ADOPTED THIS 5TH DAY OF DECEMBER, 2019.

CITY OF JACKSONVILLE, ARKANSAS

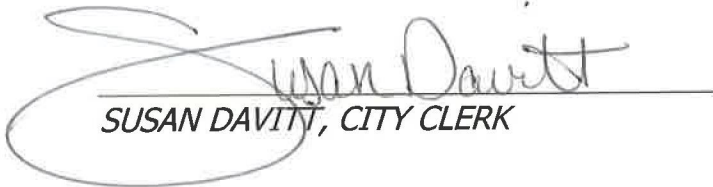


BOB JOHNSON, MAYOR

Ordinance No. 1625 (#32 - 2019)
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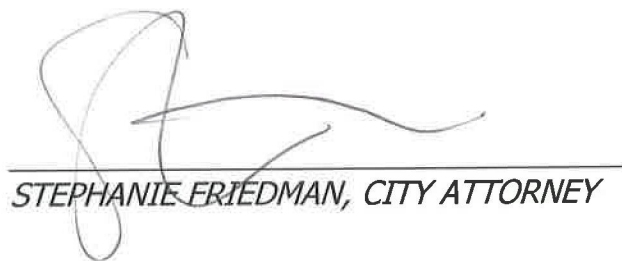


ATTEST:



SUSAN DAVITT, CITY CLERK

APPROVED AS TO FORM:



STEPHANIE FRIEDMAN, CITY ATTORNEY