



2021



BUDGET REPORT

City of Jacksonville, Arkansas

For the Fiscal Year Ended December 31, 2021

Jacksonville

Looking Ahead

Like most Cities, Jacksonville is looking ahead to brighter days. This past year has had its share of challenges. The COVID 19 pandemic had negative impacts on revenues, businesses, and the general public. While the pandemic is still in full force, Jacksonville is optimistic that we will rebound as a stronger, more efficient city. The mandate for social distancing has forced us to implement new safety precautions and provide new ways to assist our citizens. In addition to the pandemic, 2020 was a year for the Census count. The 2020 Census results are expected to give a higher population count for the City of Jacksonville. This should result in more Federal and State funding.

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 with a closing date in December 2020. 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, 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 5,379 active duty personnel and employs

1,328 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 2020, we had 203 events booked, which 102 events were canceled due to the COVID-19 pandemic. Out of the 101 events that occurred, we had about 9,380 participants, many of whom are from outside the immediate Jacksonville area. These numbers are down considerably compared to prior years due to the effects of the COVID 19 pandemic. 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.

Welcome to Jacksonville. Come visit us and enjoy our hometown hospitality.

City of Jacksonville, Arkansas

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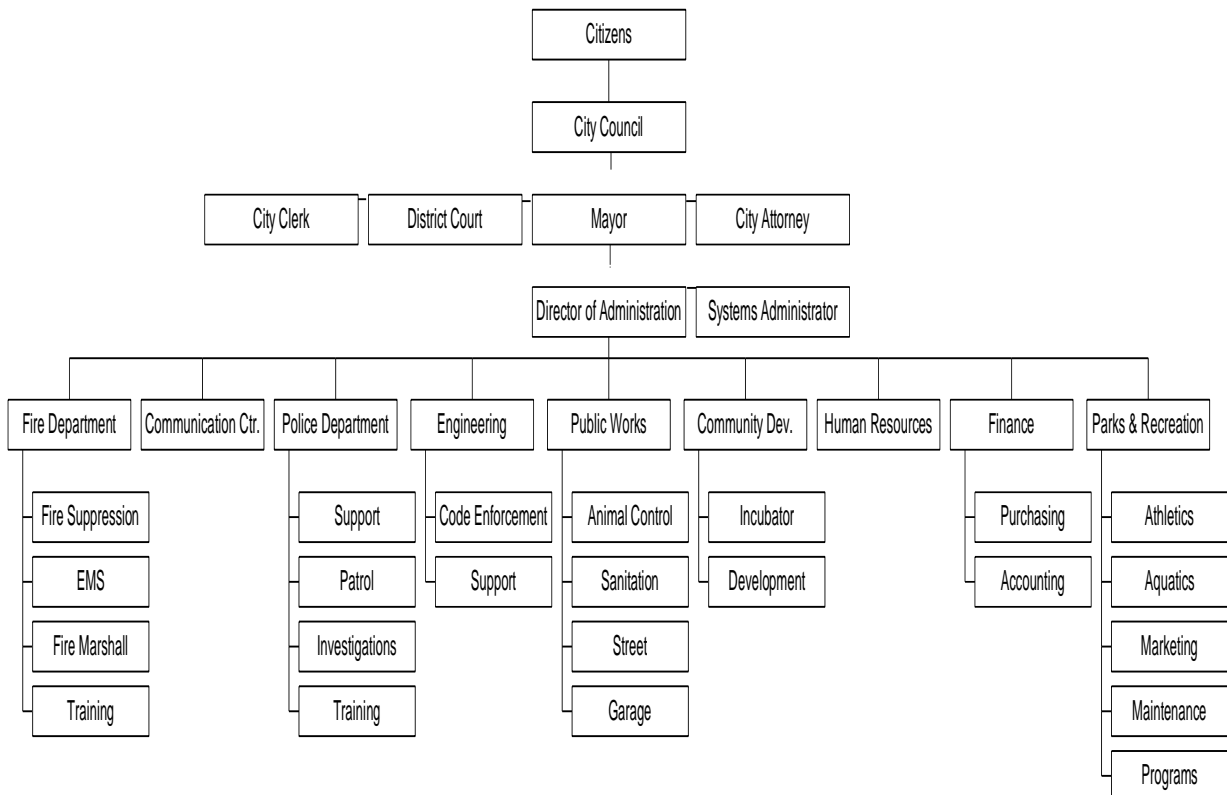
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CITY OF JACKSONVILLE, ARKANSAS

City Council and Other Elected Officials

Bob Johnson Mike Deitz James Bolden III Brian Blevins 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 2021. 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 2021 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 2018, Actual 2019, Budgeted 2020, and Budgeted 2021 figures.

Capital Improvement Plan and Debt

This section contains a synopsis of the 2021 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 18, 2021
Members of City Council and
Citizens of Jacksonville

I am pleased to submit the Budget for 2021 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 2021 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.

2021 Budgetary Goals

Some of the budgetary goals for 2021 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 2021 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 2020 fiscal year showed an increase for the City of Jacksonville compared to 2019 even though the majority of our revenues streams were down. Due to the COVID-19 pandemic, several of our services were reduced and/or cancelled. The federal grant funds received from the CARES ACT helped to absorb some of the effect of the lost revenues. Sales taxes for operations and capital increased by 2% overall with operational and capital costs increasing by 14% when compared to the prior year. Revenues from permits, franchise fees, and charges for services all had decreases compared to 2019.

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.

The City of Jacksonville had a 1 mill property tax for the funding of the 2006 Library Bonds. Those Bonds were paid off and the City implemented a .5 mil for general operations in the General Fund and .5 mil for capital equipment. At the end of 2020, the 2015 Capital Improvement Revenue Bonds were refinanced with an additional \$2 million for capital improvements through a new Capital Improvement Revenue Bond. The difference in the payments for the Capital Improvement Bonds allows for a raise for our dedicated employees.

Budgetary Guiding Principles

Goals have been established by the administration and City Council for 2021. 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 Department will continue their support to the Pulaski County Regional Detention Facility with a 3% increase over last year. 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 2021 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 2020 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 2021 total \$28.4 million, representing a decrease of 3% from the 2020 budget. This budget is formulated with the three Enterprise Funds being budgeted on an accrual basis with department level capital expenditures included in the Governmental Funds (General Fund and Street Fund) and excluded in the Enterprise Funds (Sanitation Fund, AG&F Foundation Shooting Sports Complex Fund, and Emergency Medical Services Fund), which are budgeted on the modified accrual basis.

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

Summary of Fund Expenditures (In Dollars)			
			Change in
Category	Amended 2020	Proposed 2021	Dollars
Personal services	18,022,666	19,238,170	\$ 1,215,504
Supplies and materials	1,245,582	1,125,591	(119,991)
Contractual services	4,163,347	4,501,611	338,264
Depreciation	534,696	550,982	16,286
Cost of Goods Sold	145,450	221,150	75,700
Landfill fees	248,530	245,000	(3,530)
Bad debt	813,000	813,000	-
Total Operating Expenditures	25,173,271	26,695,504	1,522,233
Capital outlay	2,107,805	998,825	(1,108,980)
Transfers	1,900,978	698,726	(1,202,252)
Total Expenditures	\$ 29,182,054	\$ 28,393,055	\$ (788,999)

It should be noted that the total percentage of budget spent on operating expenditures increases by 6% in 2021 as compared to 2020, while Capital Outlay decreases by 58% from 2020.

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

Fund Totals as Percent of Total Budget				
Fund Level	Amended 2020		Proposed 2021	
	Budget	% Total	Budget	% Total
General Fund	21,934,406	75.16%	20,993,819	73.94%
Street Fund	2,645,208	9.06%	2,688,500	9.47%
Sanitation Fund	1,768,553	6.06%	1,801,035	6.34%
AG&F Shooting Sports Complex	458,194	1.57%	622,270	2.19%
Emergency Medical Services Fund	2,375,693	8.14%	2,287,431	8.06%
Total - All Fund Levels	29,182,054	100.00%	28,393,055	100.00%

The General Fund is the largest fund, accounting for \$20.9 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 2021 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 2021 operating plan for the Street Fund is the beginning of the Loop Road railroad overpass 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. Activity costs supported through this operation are approximately \$1.8 million. This fund is designed to be self-supporting through the collection of user fees. The Sanitation Fund recognizes depreciation on its capital equipment and, to the extent revenues become available, funds a depreciation reserve for the replacement of that equipment.

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 2021 is \$622,270. 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 2021 are \$2.2 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	Expenditures/ Expense	
	Budget	Budget	Percentage
	2020	2021	Change
General Fund	21,934,406	20,993,819	-4.29%
Street Fund	2,645,208	2,688,500	1.64%
Sanitation Fund	1,768,553	1,801,035	1.84%
AG&F Shooting Sports Complex	458,194	622,270	35.81%
Emergency Medical Services Fund	2,375,693	2,287,431	-3.72%
	29,182,054	28,393,055	-2.70%

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

Personnel costs were affected by an increase in minimum wage and an overall 4% raise. In the General Fund, there was an increase by 7% which included 12 new employees. The Street Fund and the Shooting Sports Complex had personnel cost that rose by approximately 10% and 35%. This is due to increased minimum wage and retirement costs. The Sanitation Fund had an increase in personnel cost of 5%. The Emergency Medical Services had personnel cost that increased by approximately 2%. 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 1% in the General Fund and decreased 41% in the Emergency Medical Services Fund due to changes in requests for uniforms. Request for vehicle gas and oil and tire repair decreased in the Sanitation Fund.

Contract services in the General Fund decreased by 20%. This was due to decreases in repairs and maintenances, and operating transfers. The Street Fund increased by 29% due to an increase in engineering contract services. The Emergency Medical Services decreased by 8% due to decrease in repair and maintenance.

Capital outlay decreased 76% for 2021 in the General Fund. This decrease is due to the purchases of vehicles, and additional police and fire equipment in 2020. The Street Fund decreased 22%.

As a general note, the General Fund maintains a contingency expenditure category for fiscal year 2021. 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 56 days of operational costs with a target of 60 days (16%) being the most desirable according to our reserve policy. The 2021 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 1.8% increase in the 2021 budget compared to 2020 due to personnel, contract services, and Depreciation expense. The AG&F Foundation Shooting Sports Complex Fund has a increase of 35.8% compared to 2020 due to a increase in personnel expense and cost of goods sold. The Emergency Medical Services Fund has a 3.7% decrease in 2021 compared to 2020 due to supplies and materials costs and contract services.

The City will strive to maintain the same high level of service to its citizens for fiscal year 2021 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.

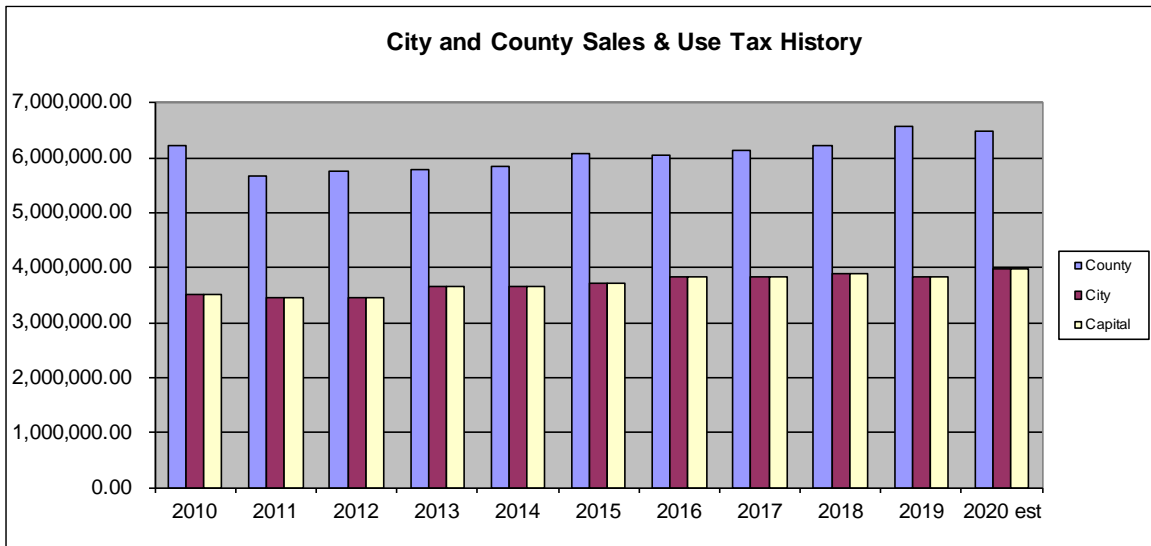
SELECTED REVENUE GRAPHS

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.

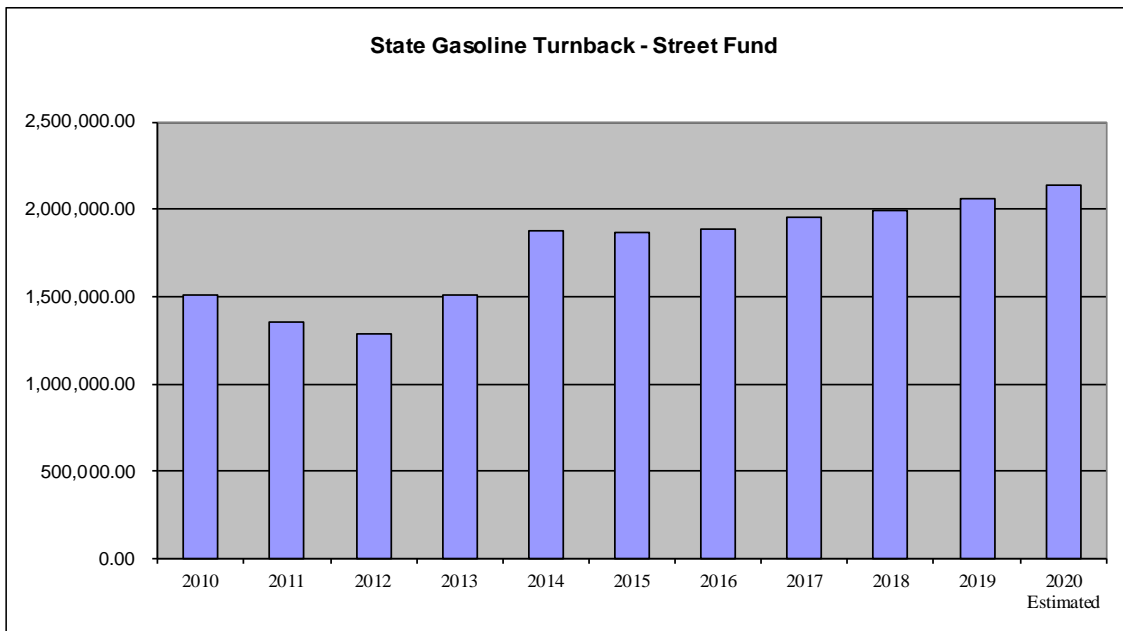
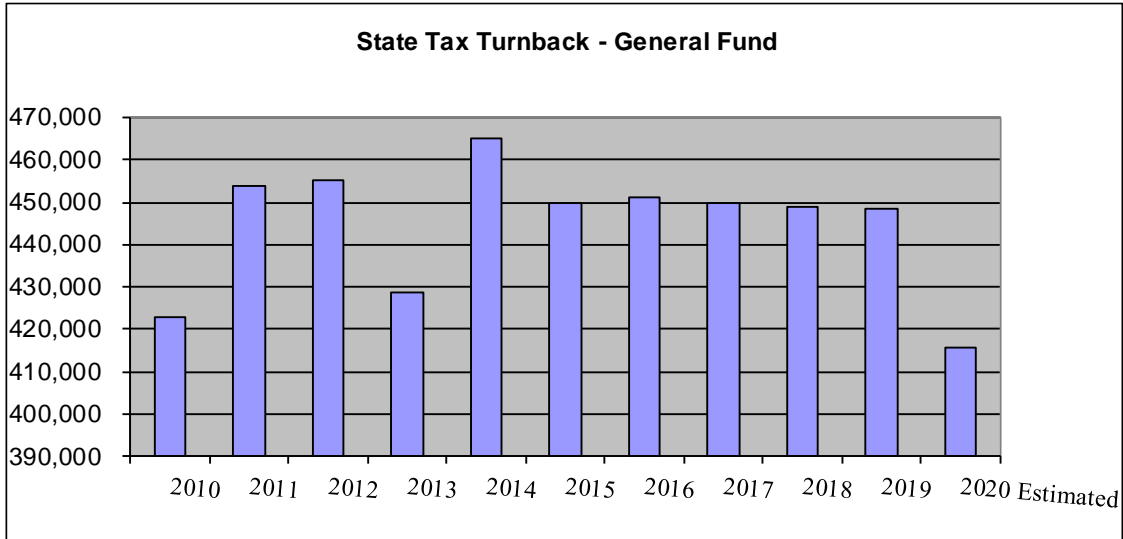


The Pulaski County Sales and Use Tax (County) began assessing a one-cent sales and use tax on retail sales in the county in April of 1982. The tax is distributed on a per capita basis computed as Jacksonville’s share of the county population. In April 2001, as a result of the 2000 census, the City’s 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. The 2020 Census have been completed and we are anticipating an increase in our population totals.

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.

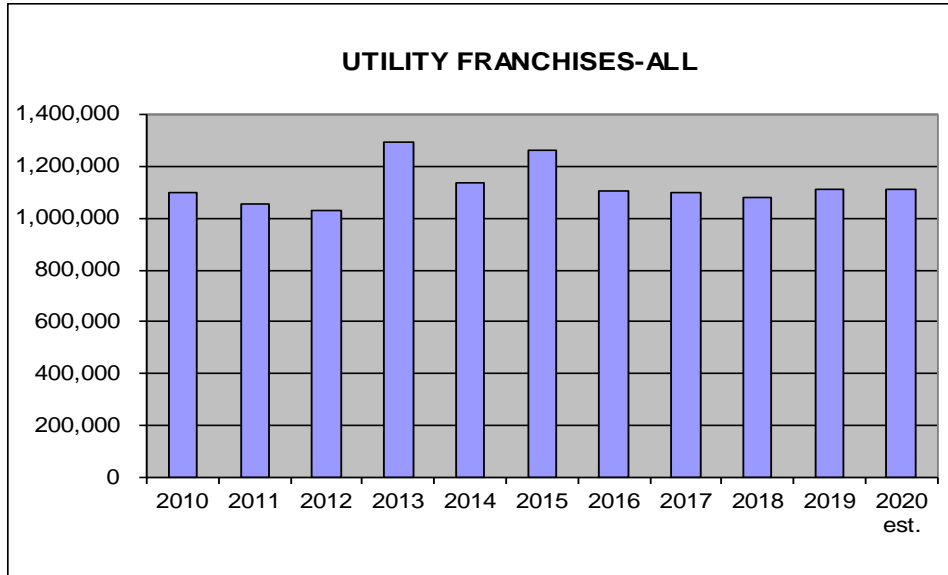


For the Fiscal Year 2021, the Street Fund anticipates the completion of approximately \$713,165 in capital projects which include drainage, the seven year asphalt plan, and the master sidewalk plan.

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

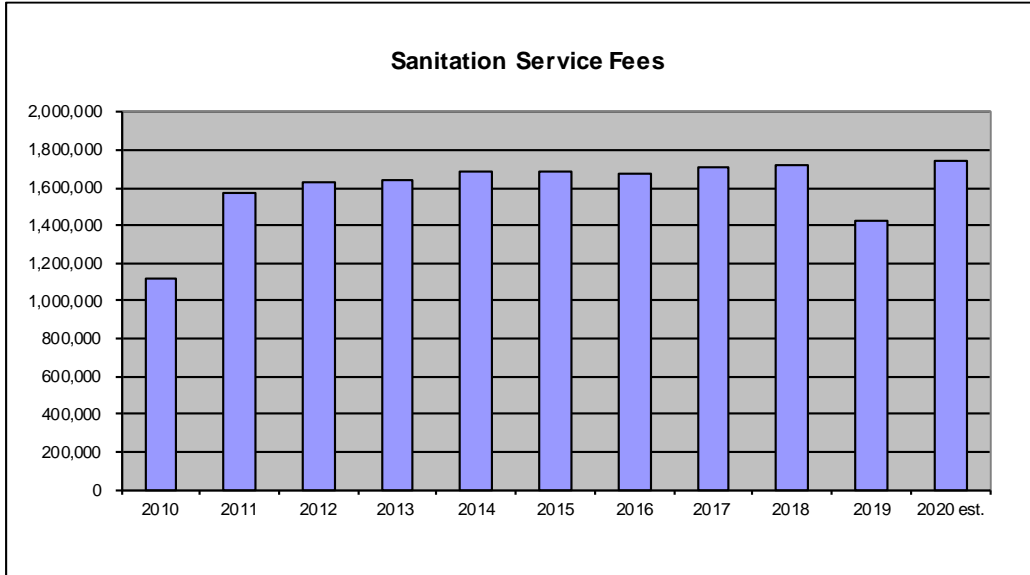
which the public utility may be permitted to occupy the streets, highways, or other public places within the municipality, and the ordinance or resolution shall be deemed prima facie reasonable, provided that no franchise fee shall exceed the higher of the amount in effect as to that entity on January 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 the past five years, we have seen a steady income stream from our utility franchise fees. 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 of Jacksonville, Arkansas Capital Improvement Revenue Bonds, Series 2020 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 December 29, 2020 between the City and First Arkansas Bank & Trust, as Trustee(the Indenture). These Bonds pay off the 2015 Capital Improvement Revenue Bonds along with repairing the roof on the Public Safety Building, the renovation to the court room, and construction of a new City Mechanic Shop with a car wash.

	Interest Rates	Maturity Date	Principal on December 31, 2020
Revenue Bonds, Series 2020	2.0-2.375%	2021-2040	\$7,935,000

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 - 2021			
	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	1	-
Animal Control	5	1	-
Director of Public Works	2	-	-
Engineering Department	4	-	-
Code Enforcement	3	-	-
Director of Administration	-	-	-
City Mechanic	2	-	-
Information Technology	3	-	-
Parks & Recreation	22	34	-
General Total	197	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	-	-	-
Staffing Totals	247	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.

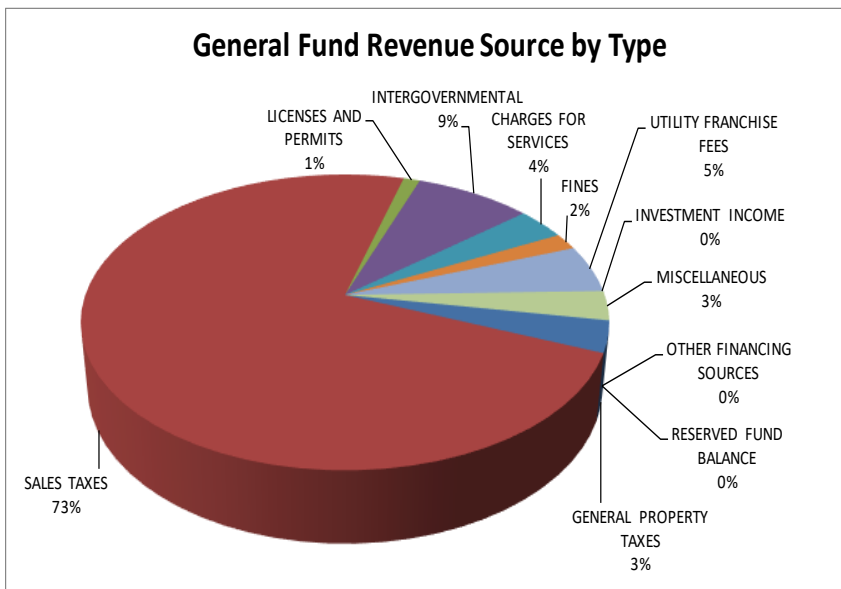
FUND SUMMARIES

The General Fund

The budget for general operations of the City of Jacksonville for 2021 will be \$20.9 million. This is a decrease from \$21.9 million in the 2020 amended 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 \$15.3 million of the General Fund budget or 73% of anticipated revenues and consist of both the City and County one-cent sales taxes, and an alcoholic beverage tax. The additional one-cent City sales tax that became effective January 1, 2004 was restricted in its initial phase to the projects



designated by the voters when they approved the levy in November 2003. The estimated cost of these projects was \$12 million. During the process of accomplishing the projects, no portion of these taxes was allocated to other costs of operation. This pay-as-you-go strategy saved several hundred thousand dollars in

bond and financing costs, funds that were used to ensure the public received exactly what they voted to build.

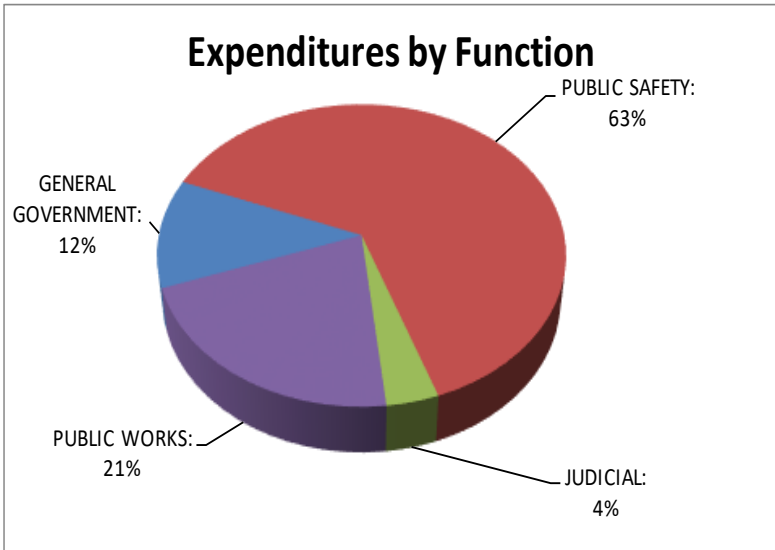
Inter-governmental revenues such as State tax turnback revenues and state and federal grants provide approximately 9% of the budget or \$1.8 million. Utility franchises contribute \$1 million or 5% of budgeted revenues. The remaining revenues originate through internal service reimbursements, charges 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 \$20.9 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 12% of expenditures. Finally, the Public Works Function, which crosses a broad range of activities, accounts for 21% 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 2021

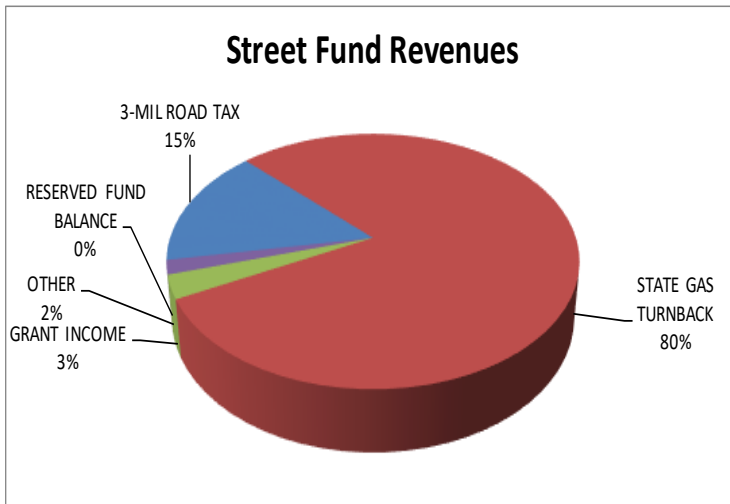
- City Hall will be getting a new part-time receptionist to greet people as they walk in.
- The Police Department will incur a 3% increase in jail expense for the support of the Pulaski County Regional Detention Center.
- The Fire department will purchase a new vehicle for their training division.
- The Parks & Recreation department will be purchasing lockers for Splash Zone and purchasing two new zero turn mowers.

The Street Fund

The Street Fund budget for 2021 is \$2.7 million, representing a slight increase from the 2020 amended 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 scheduled for 2021. 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 80% of projected revenues and the 3-mil road tax accounting for 15% of revenues. In 2021, 3% 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 2021 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

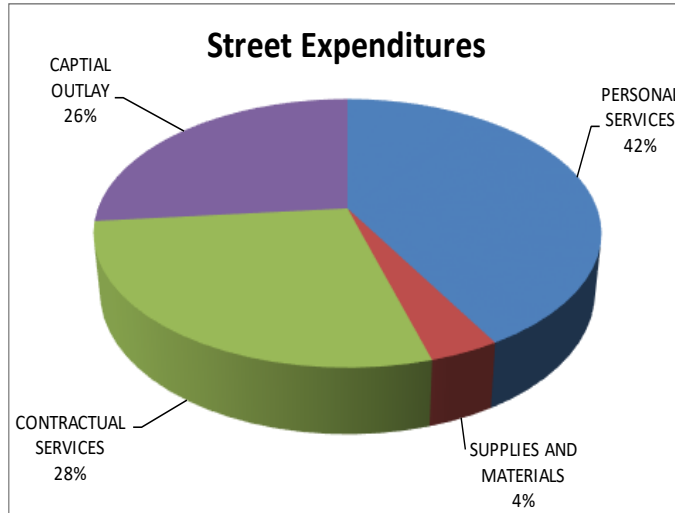
The 2020 Street Fund expenditure budget appropriates \$2.7 million for operations. The Street Fund is responsible for street repairs, street maintenance, sidewalks, streetlights and signs, drainage projects, pest control, and maintenance to the City rights-of-way.

As an activity based fund, capital projects are the Street Fund's primary focus and accounts

for 26% of all expenditures. Engineering services for these projects are budgeted in contract services which is 28% 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 2021 are:

- **Drainage Projects.** Our program to stabilize and connect several main drainage channels will again make inroads into the long-range street drainage plan; \$250,000 is planned this year toward that goal. This year’s focus will be on replacing dilapidated and corroded culverts citywide.

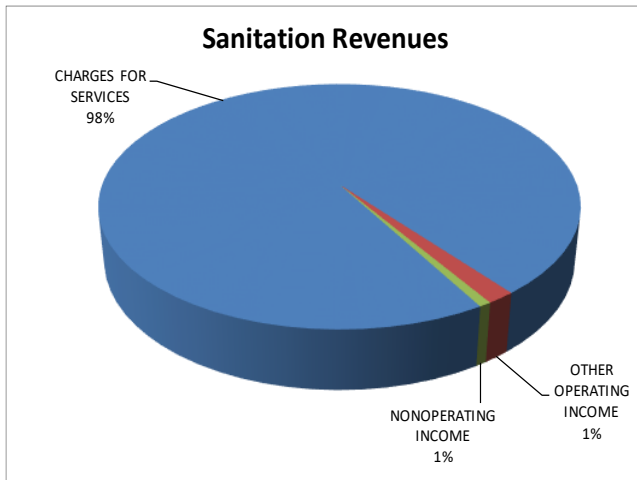


- **Sidewalks.** The Master Sidewalk Plan is an ongoing activity that addresses access needs throughout the City. The City is planning to expand sidewalk connectivity in an effort to make the streets safer and more usable by its citizens. The Master Sidewalk Plan, in the future, will include bicycle and walking trails; \$100,000 is budgeted in 2021 toward that goal.

- **Construction Projects.** The majority of the engineering services for the construction projects are for the straightening of Main Street and phase I and II of the Drainage map.

The Sanitation Fund

As an enterprise fund, Sanitation revenues are received for services rendered - garbage,

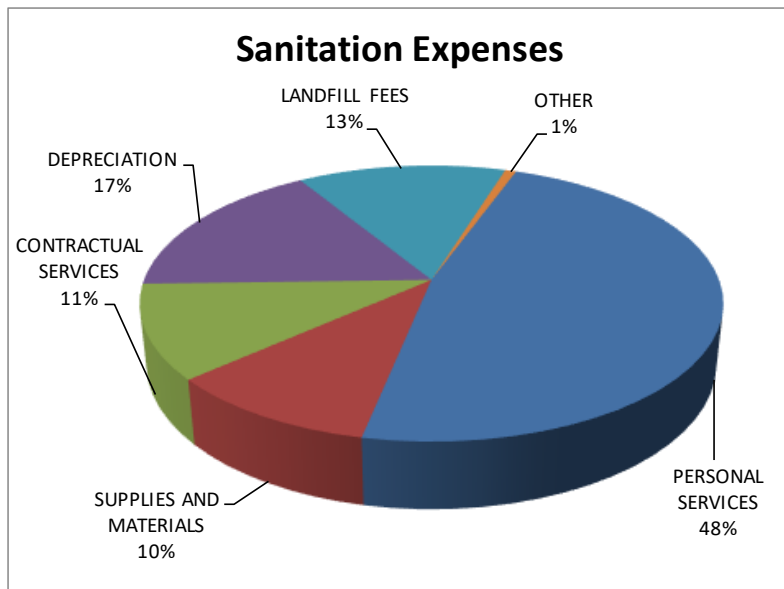


trash, and recycling pickup and disposal. Enterprise funds are used to account for activities that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is for the costs of goods or services to the general public to be financed or recovered 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, 48% of cost is in salaries, wages, and employee benefits. Depreciation expense is 17% of cost which is used to help fund the replacement costs of equipment. Landfill fees are the next highest expenses at 13% of costs. Contract services is 11% 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.

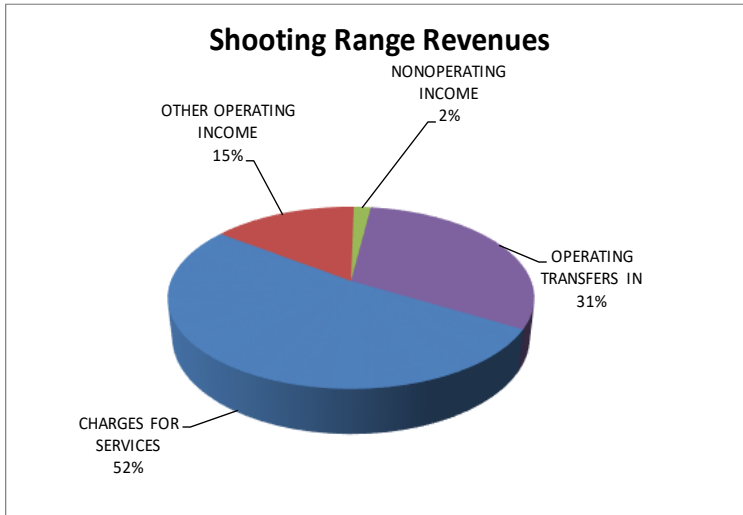
Capital Acquisitions

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. 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 2020, the depreciation reserve was 43% 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

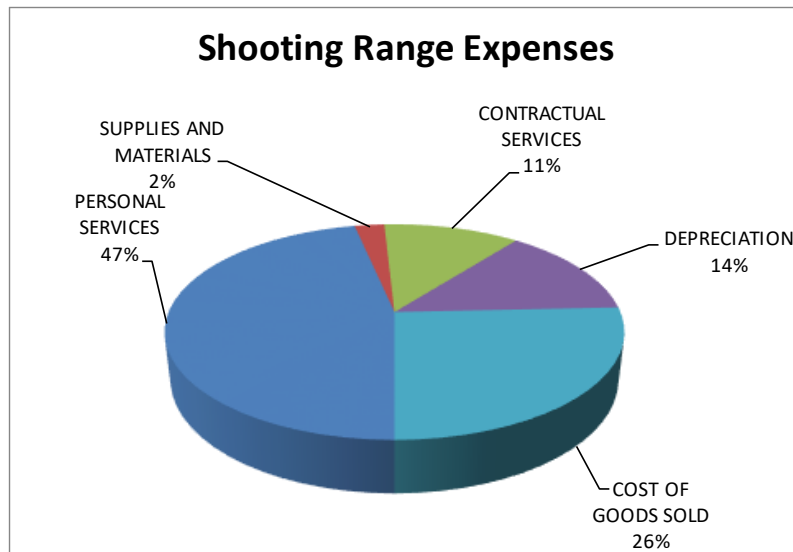
should be supported by user charges.



The Shooting Range has been in operation since 2014. It has been included in the General Fund in the past. This is the fourth 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 15% of total revenues. Of course, the majority of

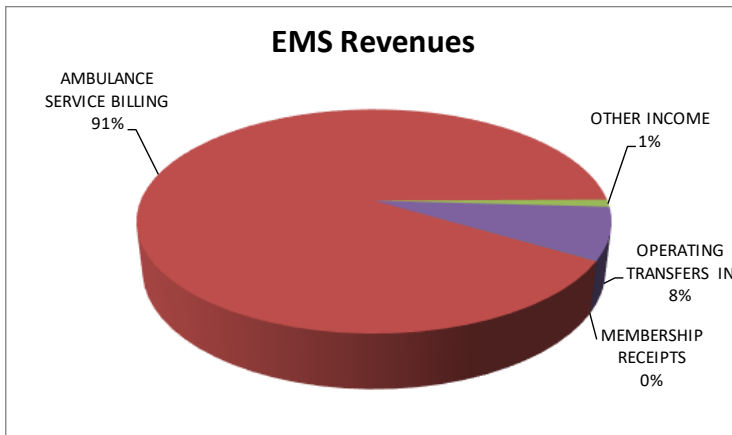
revenues are generated from charges for services (52%). This fund is subsidized by the General Fund.

Just like all other Funds, the largest expenses are for personal costs at 47%. The next largest expenses are for Cost of Goods Sold at 26%. 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.

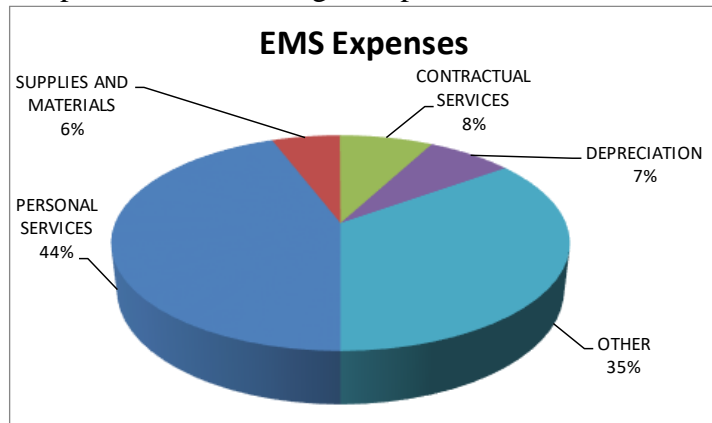
Billings for the ambulance service makes up 91% of the revenues for EMS fund.

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 44% of expenses. The next largest expense is bad debt at 35%.

Ambulances are on call 24 hours a day, 365 days a year. During 2020, our ambulance run volume increased to 4,797, compared to 4,609 in 2019. Of those runs, approximately 3,079 resulted in patients being transported or 64% of the total run volume.



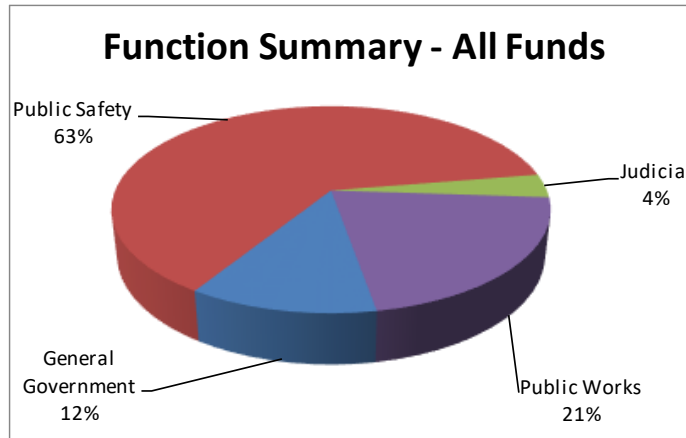
We currently have five ambulances in our fleet. The last three were purchased one a year for the past three years. We anticipate receiving a new ambulance in 2021 from the negotiations of a new hospital locating in the city.

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 (63%) with the next largest portion going to public works (21%). This shows that keeping our citizens safe and maintaining our infrastructure are main goals for the City of Jacksonville. The 2021 total budget is less than 2020 by 4%. The following chart shows the allocation by function.

	Expenditures Budget 2020	Expenditures Budget 2021	Percentage Change
General Government	2,925,519	2,457,083	-16%
Public Safety	13,237,056	13,327,357	1%
Judicial	661,077	769,531	16%
Public Works	5,110,754	4,439,848	-13%
	21,934,406	20,993,819	-4%

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 2018, Actual 2019, Budgeted 2020, and Budgeted 2021 figures.



CITY OF JACKSONVILLE, ARKANSAS

GENERAL FUND

BUDGETARY REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET 2021

Revenues:

Property tax (Pensions)	716,500
Sales taxes (Drink taxes)	15,349,643
Licenses and permits	251,100
Intergovernmental	1,778,112
Charges for services	742,548
Fines	382,616
Utility franchise fees	1,097,900
Investment income	-
Miscellaneous	670,400
Operating transfers in	5,000
Total Revenues	20,993,819

Expenditures:

Personal services	15,956,092
Supplies and materials	692,342
Contractual services	3,299,849
Capital outlay	285,660
Other Financing Uses	61,150
Operating transfers out	698,726
Total Expenditures	20,993,819

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

-

BUDGET REPORT FOR CITY OF JACKSONVILLE
General Revenues

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2019 ACTUAL REVENUE	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2021 PROPOSED BUDGET
General property taxes:					
01-00-4010	Property taxes (Pensions)	568,555	645,000	565,789	574,000
01-00-4015	County Property Taxes	8,540	-	89,350	142,500
		<u>577,095</u>	<u>645,000</u>	<u>655,139</u>	<u>716,500</u>
Sales taxes:					
01-00-4050	County Sales Tax	6,565,369	6,495,055	6,689,523	6,763,643
01-00-4060	City Sales Tax	7,971,755	7,792,346	8,707,093	8,500,000
01-00-4098	Drink Tax	86,719	88,000	62,180	86,000
	Total Sales taxes	<u>14,623,843</u>	<u>14,375,401</u>	<u>15,458,796</u>	<u>15,349,643</u>
Licenses and permits:					
01-00-4090	Privilege taxes	194,088	189,000	180,774	189,000
01-00-4092	Farmer's Market Permits	25	-	755	-
01-00-4210	Building permits	89,166	200,000	70,384	42,000
01-00-4220	Electrical and plumbing permits	19,866	30,000	19,866	18,000
01-00-4230	Construction Surcharges	107	100	55	100
01-00-4240	Sign permits	1,470	2,000	1,700	1,500
01-00-4880	Rezoning fees	800	500	550	500
	Total Licenses and permits	<u>305,522</u>	<u>421,600</u>	<u>274,084</u>	<u>251,100</u>
Intergovernmental:					
01-00-4020	State insurance turnback (LOPFI)	563,242	603,500	566,011	565,000
01-00-4030	State tax turnback	448,418	449,000	355,644	449,000
01-00-4035	State insurance turnback - pensions	262,321	252,407	262,656	262,656
01-00-4100	Hotel/Motel Tax Revenue	26,984	28,550	28,520	29,000
01-00-4110	Prepared Food Tax Revenue	407,342	407,500	400,185	407,500
01-00-4400	Grant Income	15,148	41,623	1,251,629	38,056
01-00-4450	Advertising & Promotions Contributions	253,066	26,900	47,524	26,900
	Total Intergovernmental	<u>1,976,521</u>	<u>1,809,480</u>	<u>2,912,169</u>	<u>1,778,112</u>
Charges for services:					
01-00-4331	Lot Maintenance Revenue	16,734	21,000	14,125	15,000
01-00-4332	Athletics programs	-	-	480	-
01-00-4333	Class fees & recreation	66,080	70,000	43,615	65,000
01-00-4334	Center passes	153,507	157,000	87,259	154,000
01-00-4336	Splash Zone Revenue	136,374	138,000	111,709	136,000
01-00-4337	Special Events	20,123	85,800	11,637	90,400
01-00-4338	Fees and rentals	22,655	21,000	16,921	21,000
01-00-4339	Center facility rental	93,190	95,000	28,726	87,000
01-00-4340	Player /Spectator Fees	37,230	38,000	29,663	38,000
01-00-4770	Engineering services	20,000	20,000	20,000	20,000
01-00-4780	Accounting services	29,001	38,000	38,000	38,000
01-00-4785	Public works director services	84,425	88,025	44,148	47,748
01-00-4905	Outside city fire protection	200	400	400	400
01-00-4920	City mechanic services	31,583	30,000	27,102	30,000
	Total Charges for services	<u>711,102</u>	<u>802,225</u>	<u>473,785</u>	<u>742,548</u>

BUDGET REPORT FOR CITY OF JACKSONVILLE
General Revenues

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2019 ACTUAL REVENUE	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2021 PROPOSED BUDGET
Fines:					
01-00-4330	Dog Tags & Fines	20,495	21,000	7,955	20,000
01-00-4350	Court fines	354,155	550,600	286,813	300,000
01-00-4351	Court fines - Jail Costs	41,470	50,000	26,373	50,000
01-00-4352	Police Warrant fees	1,340	1,000	2,488	1,000
01-00-4360	Court fines-Act 1252 District Judge/Clerk Retirement	10,507	10,508	10,508	10,508
01-00-4370	Ordinance 708	1,108	1,108	1,108	1,108
	Total Fines	429,075	634,216	335,245	382,616
Utility franchise fees:					
01-00-4120	Utility franchise fees-CenturyTel	23,233	24,000	21,985	22,000
01-00-4130	Utility franchise fees-SBC - SW Bell	7,367	7,700	7,255	6,900
01-00-4140	Utility franchise fees-Entergy	632,557	620,000	640,760	630,000
01-00-4160	Utility franchise fees-Arkla	165,059	170,000	156,000	165,000
01-00-4170	Utility franchise fees-First Electric Cooperative	43,498	45,000	43,183	44,000
01-00-4180	Utility franchise fees-Cable TV	213,462	200,000	210,000	200,000
01-00-4190	Utility franchise fees-Windstream	17,072	20,000	18,039	17,000
01-00-4195	Utility franchise fees-Ritter Communications	11,045	12,000	12,903	13,000
	Total Utility franchise fees	1,113,293	1,098,700	1,110,125	1,097,900
Investment income:					
01-00-4710	Interest income	8,091	-	2,587	-
Miscellaneous:					
01-00-4700	Gains/losses	3,360	5,000	7,368	-
01-00-4895	9-1-1 RECEIPTS	29,352	25,000	21,132	23,000
01-00-4896	9-1-1 RECEIPTS-AR Emerg Telephone S	277,839	230,000	447,520	440,000
01-00-4898	ACT 442 - 9-1-1 RECEIPTS	2,000	2,000	2,000	2,000
01-00-4900	Miscellaneous revenues	151,477	117,200	71,673	109,200
01-00-4930	Workers compensation reimbursements	44,115	-	8,027	-
01-00-4950	Concession receipts	1,291	1,200	848	1,200
01-00-4952	Concession receipts-Splash Zones/Soccer	92,631	95,000	93,908	95,000
	Total Miscellaneous	602,065	475,400	652,476	670,400
	Total Revenues	20,346,607	20,262,022	21,874,406	20,988,819
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	-	109,041	60,000	5,000
	Total Operating transfers-in	-	109,041	60,000	5,000
	Total Estimated Revenues	20,346,607	20,371,063	21,934,406	20,993,819



CITY OF JACKSONVILLE
EXPENDITURE BUDGET
FUNCTION SUMMARY

ACCOUNT DESCRIPTION	2019 ACTUAL EXPENDITURE	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2021 PROPOSED BUDGET
General Government:				
City Clerk	142,928	158,829	160,892	150,861
City Council	96,627	97,140	101,991	113,045
Office of the Mayor	253,951	258,051	274,430	277,799
General Services	115,775	111,198	107,383	111,662
Finance	500,924	442,295	443,637	463,919
Debt Service	726,536	725,978	725,978	365,221
Human Resources	168,175	174,108	214,568	186,372
Director of Administration	58,909	42,410	44,737	12,159
Director of Information Technology	455,513	500,230	622,738	528,836
City Mechanic	137,302	147,553	154,165	147,209
Contingency	-	75,000	75,000	100,000
Total General Government	2,656,640	2,732,792	2,925,519	2,457,083
Public Safety:				
Police Department	5,679,504	6,554,887	6,539,857	6,879,815
Fire Department	4,969,055	4,986,112	5,421,825	5,164,664
9-1-1 Emergency Response	812,914	953,886	945,343	961,330
Animal Control	307,312	342,312	330,031	321,548
Total Public Safety	11,768,785	12,837,197	13,237,056	13,327,357
Judicial:				
City Attorney	261,310	271,715	279,083	271,513
Municipal Court	397,237	435,009	381,994	498,018
Total Judicial	658,547	706,724	661,077	769,531
Public Works:				
Director of Public Works	164,917	164,826	169,050	170,273
Library	94,196	84,041	75,493	84,620
Engineering	164,091	207,131	216,071	335,629
Code Enforcement	139,013	241,265	213,636	264,401
General and Administrative	872,339	594,957	1,504,390	634,254
Parks and Recreation	2,681,226	2,792,306	2,922,290	2,939,739
Ordinance 708	220	9,824	9,824	10,932
Total Public Works	4,116,002	4,094,350	5,110,754	4,439,848
Total Budget Expenditures	19,199,974	20,371,063	21,934,406	20,993,819

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 01 - General Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2019 ACTUAL EXPENDITURE	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2021 PROPOSED BUDGET
PERSONAL SERVICES					
5010	SALARIES	8,090,500	8,736,792	8,811,792	9,421,748
5011	OVERTIME	795,251	439,494	706,540	456,978
5020	PART-TIME HELP	391,222	522,838	526,782	587,425
5040	RETIREMENT	139,275	141,393	140,955	143,122
5360	LOCAL PENSION MATCH	830,875	812,407	839,704	812,407
5370	STATE RETIREMENT PLAN	1,261,515	1,350,226	1,358,917	1,451,291
5900	FICA MATCH	515,963	556,952	522,961	608,790
5910	RETIREMENT EXPENSE - APERS	507,650	564,440	512,550	611,678
5920	GROUP INSURANCE EXPENSE	1,197,405	1,595,917	1,370,056	1,656,385
5930	UNEMPLOYMENT INSURANCE	9,337	16,023	(7,503)	16,023
5940	WORKERS COMP.INSURANCE	159,055	190,245	198,426	190,245
PERSONAL SERVICES		13,898,048	14,926,727	14,981,180	15,956,092
CONTRACTUAL SERVICES					
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	492,512	460,162	449,810	466,279
5050	ELECTRICITY	371,481	371,357	342,762	362,054
5060	GAS (HEATING)	42,109	47,994	36,339	43,083
5070	TELEPHONE	213,167	205,937	216,992	223,046
5110	PRINTING & ADVERTISING	87,669	90,051	82,590	95,618
5130	VEHICLE REPAIRS & MAINTENANCE	133,673	151,110	107,587	143,760
5140	EQUIPMENT RENTAL & MAINTENANCE	316,828	372,948	448,251	442,311
5150	OPERATING EXPENSE	15,643	14,758	15,175	15,258
5160	RADIO REPAIR & MAINTENANCE	91,559	99,750	109,726	76,883
5170	JAIL EXPENSE	216,881	288,351	270,651	291,417
5180	POSTAGE	7,794	11,650	8,968	12,050
5210	SCHOOLS & SEMINARS	53,169	80,294	54,538	96,730
5230	PHYSICALS	43,269	49,391	48,391	67,070
5250	CANINE EXPENSE	9,305	11,959	9,000	10,429
5260	VETERINARIAN FEES	13,812	21,781	10,000	12,781
5280	PROFESSIONAL DUES	1,020	1,115	1,115	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	6,000
5284	MUNICIPAL LEAGUE DUES	85,699	85,699	85,699	85,699
5285	Jacksonville Health Dept Support	3,149	3,149	3,149	3,149
5290	BUILDING REPAIR & MAINTENANCE	302,073	244,031	291,989	252,667
5291	LOT MAINTENANCE	-	200	692	1,000
5310	ELECTION EXPENSE	-	20,000	30,000	-
5340	BUILDING/VEHICLE INSURANCE	108,255	107,782	111,610	113,707
5345	VEHICLE/PROPERTY LOSS PAYMENTS	-	25,000	25,000	25,000
5380	LEGAL FEES	8,896	15,200	620	15,200
5480	JACKSONVILLE ELDERLY PROGRAM	50,000	50,000	50,000	50,000
5483	Jacksonville Boys/Girls Club	3,987	10,000	10,000	10,000

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 01 - General Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2019 ACTUAL EXPENDITURE	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2021 PROPOSED BUDGET
CONTRACTUAL SERVICES CONTINUED					
5485	CHAMBER OF COMMERCE	-	-	1,299	-
5487	ECONOMIC DEVELOPMENT	-	5,000	9,417	5,000
5510	COMMUNICATION LEASES	5,947	6,240	5,912	6,240
5629	REMONUMENTATION	-	1,200	-	1,200
5637	ASBESTOS ABATEMENT	75	4,500	-	4,500
5715	NARCOTICS BUY MONEY	-	5,000	-	5,000
5795	ACT 1256-COUNTY SHARE	73,886	90,000	66,914	90,000
5796	ACT 1256-STATE SHARE	20,603	30,000	-	30,000
5836	SR.CITIZENS UTILITIES	29,800	32,534	26,251	27,750
5840	OPERATING TRANSFERS	1,301,536	1,000,978	1,900,978	698,726
5842	LANDSCAPE/TURF MAINTENANCE	43,845	38,000	35,000	45,160
5845	RENTAL PROPERTY EXPENSE	48,616	23,515	23,515	28,926
5846	TOURISM & PROMOTION	3,304	6,700	10,500	5,200
5980	CONTINGENCY	-	75,000	75,000	100,000
CONTRACTUAL SERVICES		4,228,129	4,192,903	5,010,007	3,998,575
SUPPLIES AND MATERIALS					
5090	SUPPLIES/OFFICE EXPENSE	274,913	279,819	258,875	296,998
5091	PUBLIC EDUCATION MATERIALS	2,300	5,596	2,618	4,496
5095	Office Equip & Small Tools	12,542	20,648	29,538	13,461
5120	VEHICLE GAS & OIL	166,620	189,871	145,193	191,207
5135	TIRES & TIRE REPAIR	32,807	35,300	35,194	36,700
5190	JANITOR SUPPLIES	30,033	29,685	41,804	30,652
5200	UNIFORM EXPENSE	124,996	115,130	175,543	118,828
SUPPLIES AND MATERIALS		644,211	676,049	688,765	692,342
CAPTIAL OUTLAY					
5500	EQUIPMENT PURCHASE	345,756	495,434	1,179,556	266,660
5540	CONSTRUCTION	26,171	-	2,448	-
5542	STRUCTURAL CONDEMNATION	1,256	19,500	12,000	19,000
CAPTIAL OUTLAY		373,183	514,934	1,194,004	285,660
OTHER FINANCING USES					
5147	COST OF GOODS SOLD	56,403	60,450	60,450	61,150
OTHER FINANCING USES		56,403	60,450	60,450	61,150
APPROPRIATIONS - FUND 01		19,199,974	20,371,063	21,934,406	20,993,819

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2019 ACTUAL EXPENDITURE	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2021 PROPOSED BUDGET
Dept 01-City Clerk					
PERSONAL SERVICES					
01-01-5010	SALARIES	88,950	93,789	95,172	95,477
01-01-5011	OVERTIME	131	250	336	250
01-01-5040	RETIREMENT	17,478	17,478	17,478	17,478
01-01-5900	FICA MATCH	6,609	6,990	7,056	7,191
01-01-5910	RETIREMENT EXPENSE	13,532	14,407	14,685	14,665
01-01-5920	GROUP INSURANCE	8,152	14,637	14,667	4,522
01-01-5930	UNEMPLOYMENT INSURANCE	80	139	(78)	139
01-01-5940	WORKERS COMP.INSURANCE	109	139	139	139
		<u>135,041</u>	<u>147,829</u>	<u>149,455</u>	<u>139,861</u>
SUPPLIES AND MATERIALS					
01-01-5090	SUPPLIES/OFFICE EXPENSE	1,686	2,000	1,700	2,000
01-01-5095	Office Equip & Small Tools	-	-	437	-
		<u>1,686</u>	<u>2,000</u>	<u>2,137</u>	<u>2,000</u>
CONTRACTUAL SERVICES					
01-01-5110	PRINTING & ADVERTISING	4,904	2,300	3,000	2,300
5140	EQUIPMENT RENTAL & MAINTENANCE	-	5,000	5,000	5,000
01-01-5150	OPERATING EXPENSE	1,297	1,200	1,300	1,200
01-01-5210	SCHOOLS & SEMINARS	-	500	-	500
		<u>6,201</u>	<u>9,000</u>	<u>9,300</u>	<u>9,000</u>
Totals for dept 01-City Clerk		<u>142,928</u>	<u>158,829</u>	<u>160,892</u>	<u>150,861</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2019 ACTUAL EXPENDITURE	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2021 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	5,153	5,153	4,563	4,944
01-02-5920	GROUP INSURANCE	17,877	19,144	26,228	34,958
01-02-5930	UNEMPLOYMENT INSURANCE	200	348	(195)	348
01-02-5940	WORKERS COMP.INSURANCE	89	105	105	105
		<u>94,209</u>	<u>95,640</u>	<u>101,591</u>	<u>111,245</u>
SUPPLIES AND MATERIALS					
01-02-5090	SUPPLIES/OFFICE EXPENSE	1,118	100	100	400
		<u>1,118</u>	<u>100</u>	<u>100</u>	<u>400</u>
CONTRACTUAL SERVICES					
01-02-5210	SCHOOLS & SEMINARS	1,300	1,400	300	1,400
		<u>1,300</u>	<u>1,400</u>	<u>300</u>	<u>1,400</u>
Totals for dept 02-City Council		<u>96,627</u>	<u>97,140</u>	<u>101,991</u>	<u>113,045</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2019 ACTUAL EXPENDITURE	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2021 PROPOSED BUDGET
Dept 03-Police Department					
PERSONAL SERVICES					
01-03-5010	SALARIES	2,811,894	3,127,956	3,127,819	3,453,975
01-03-5011	OVERTIME	263,162	175,000	197,153	175,000
01-03-5020	PART - TIME HELP	6,897	-	-	-
01-03-5360	LOCAL PENSION MATCH	338,237	333,960	340,652	333,960
01-03-5370	STATE RETIREMENT PLAN	619,463	691,954	664,525	765,925
01-03-5900	FICA MATCH	226,986	250,504	232,115	275,415
01-03-5910	RETIREMENT EXPENSE	55,919	68,382	60,635	70,974
01-03-5920	GROUP INSURANCE	397,541	627,995	444,702	642,761
01-03-5930	UNEMPLOYMENT INSURANCE	3,238	5,714	(3,152)	5,714
01-03-5940	WORKERS COMP.INSURANCE	57,790	67,207	67,207	67,207
		<u>4,781,127</u>	<u>5,348,672</u>	<u>5,131,656</u>	<u>5,790,931</u>
SUPPLIES AND MATERIALS					
01-03-5090	SUPPLIES/OFFICE EXPENSE	28,526	33,000	34,916	33,462
01-03-5095	Office Equip & Small Tools	273	6,333	6,333	2,553
01-03-5120	VEHICLE GAS & OIL	99,802	120,000	92,875	120,000
01-03-5135	TIRES & TIRE REPAIR	18,386	20,000	16,796	20,000
01-03-5200	UNIFORM EXPENSE	40,225	45,000	65,165	50,000
		<u>187,212</u>	<u>224,333</u>	<u>216,085</u>	<u>226,015</u>
CONTRACTUAL SERVICES					
01-03-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	23,132	23,874	20,000	21,109
01-03-5050	ELECTRICITY	71,427	74,000	65,396	68,825
01-03-5060	GAS (HEATING)	12,212	12,832	10,806	11,985
01-03-5070	TELEPHONE	60,014	60,420	69,970	71,078
01-03-5110	PRINTING & ADVERTISING	941	4,500	4,500	7,527
01-03-5130	VEHICLE REPAIRS & MAINTENANCE	77,673	100,000	61,523	100,000
01-03-5140	EQUIPMENT RENTAL & MAINTENANCE	68,315	69,823	69,271	80,148
01-03-5150	OPERATING EXPENSE	316	350	295	350
01-03-5160	RADIO REPAIR & MAINTENANCE	36,926	37,000	43,485	41,783
01-03-5170	JAIL EXPENSE	216,881	288,351	270,651	291,417
01-03-5180	POSTAGE	992	1,200	900	1,200
01-03-5210	SCHOOLS & SEMINARS	20,150	24,817	25,022	37,107
01-03-5230	PHYSICALS	20,466	25,000	24,000	42,000
01-03-5250	CANINE EXPENSE	6,265	5,000	5,000	6,500
01-03-5290	BUILDING REPAIR & MAINTENANCE	51,489	41,366	45,000	37,605
01-03-5340	BUILDING/VEHICLE INSURANCE	25,519	25,000	25,451	27,000
01-03-5510	COMMUNICATION LEASES	5,947	6,240	5,912	6,240
01-03-5715	NARCOTICS BUY MONEY	-	5,000	-	5,000
		<u>698,665</u>	<u>804,773</u>	<u>747,182</u>	<u>856,874</u>
CAPTIAL OUTLAY					
01-03-5500	EQUIPMENT PURCHASES	12,500	177,109	444,934	5,995
		<u>12,500</u>	<u>177,109</u>	<u>444,934</u>	<u>5,995</u>
Totals for dept 03-Police Department		<u>5,679,504</u>	<u>6,554,887</u>	<u>6,539,857</u>	<u>6,879,815</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2019 ACTUAL EXPENDITURE	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2021 PROPOSED BUDGET
Dept 04-Fire Department					
PERSONAL SERVICES					
01-04-5010	SALARIES	2,483,476	2,650,250	2,650,250	2,757,021
01-04-5011	OVERTIME	372,964	187,594	355,500	197,578
01-04-5360	LOCAL PENSION MATCH	492,638	478,447	499,052	478,447
01-04-5370	STATE RETIREMENT PLAN	642,052	658,272	694,392	685,366
01-04-5900	FICA MATCH	41,716	42,046	42,712	43,854
01-04-5910	RETIREMENT EXPENSE	5,618	5,620	5,615	5,844
01-04-5920	GROUP INSURANCE	420,309	496,139	465,742	476,673
01-04-5930	UNEMPLOYMENT INSURANCE	2,239	3,902	(1,570)	3,902
01-04-5940	WORKERS COMP.INSURANCE	80,914	95,169	95,071	95,169
		<u>4,541,926</u>	<u>4,617,439</u>	<u>4,806,764</u>	<u>4,743,854</u>
SUPPLIES AND MATERIALS					
01-04-5090	SUPPLIES/OFFICE EXPENSE	12,665	5,081	7,769	4,781
01-04-5091	PUBLIC EDUCATION MATERIALS	2,300	5,596	2,618	4,496
01-04-5095	Office Equip & Small Tools	554	3,458	1,572	2,925
01-04-5120	VEHICLE GAS & OIL	31,781	34,821	24,160	35,657
01-04-5135	TIRES & TIRE REPAIR	10,259	11,800	12,988	12,200
01-04-5190	JANITOR SUPPLIES	4,290	4,571	4,398	4,652
01-04-5200	UNIFORM EXPENSE	75,019	58,475	98,342	55,853
		<u>136,868</u>	<u>123,802</u>	<u>151,847</u>	<u>120,564</u>
CONTRACTUAL SERVICES					
01-04-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	12,274	14,156	7,333	22,534
01-04-5050	ELECTRICITY	30,156	30,000	28,856	28,825
01-04-5060	GAS (HEATING)	6,011	6,490	5,053	5,381
01-04-5070	TELEPHONE	41,758	42,699	43,616	49,403
01-04-5110	PRINTING & ADVERTISING	-	100	132	100
01-04-5130	VEHICLE REPAIRS & MAINTENANCE	31,294	28,210	20,778	20,960
01-04-5140	EQUIPMENT RENTAL & MAINTENANCE	22,160	22,213	27,500	26,214
01-04-5160	RADIO REPAIR & MAINTENANCE	6,123	11,100	4,097	1,100
01-04-5180	POSTAGE	85	250	250	250
01-04-5210	SCHOOLS & SEMINARS	9,833	14,824	7,000	18,852
01-04-5230	PHYSICALS	22,803	24,391	24,391	25,070
01-04-5280	PROFESSIONAL DUES	1,020	1,115	1,115	1,115
01-04-5290	BUILDING REPAIR & MAINTENANCE	21,690	14,903	29,500	10,878
01-04-5340	BUILDING/VEHICLE INSURANCE	29,440	28,500	29,543	29,098
		<u>234,647</u>	<u>238,951</u>	<u>229,164</u>	<u>239,780</u>
CAPTIAL OUTLAY					
01-04-5500	EQUIPMENT PURCHASES	55,614	5,920	234,050	60,466
		<u>55,614</u>	<u>5,920</u>	<u>234,050</u>	<u>60,466</u>
Totals for dept 04-Fire Department		<u>4,969,055</u>	<u>4,986,112</u>	<u>5,421,825</u>	<u>5,164,664</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2019 ACTUAL EXPENDITURE	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2021 PROPOSED BUDGET
Dept 05-Office of the Mayor					
PERSONAL SERVICES					
01-05-5010	SALARIES	135,960	138,670	152,273	140,470
01-05-5020	PART - TIME HELP	-	-	-	13,000
01-05-5040	RETIREMENT	70,608	72,725	72,287	74,454
01-05-5900	FICA MATCH	10,191	9,792	10,675	11,470
01-05-5910	RETIREMENT EXPENSE	22,943	21,732	24,228	23,393
01-05-5920	GROUP INSURANCE	13,261	14,637	14,667	14,667
01-05-5930	UNEMPLOYMENT INSURANCE	80	139	(56)	139
01-05-5940	WORKERS COMP.INSURANCE	161	206	206	206
		<u>253,204</u>	<u>257,901</u>	<u>274,280</u>	<u>277,799</u>
SUPPLIES AND MATERIALS					
01-05-5090	SUPPLIES/OFFICE EXPENSE	112	150	150	-
01-05-5095	Office Equip & Small Tools	635	-	-	-
		<u>747</u>	<u>150</u>	<u>150</u>	<u>-</u>
CAPTIAL OUTLAY					
01-05-5500	EQUIPMENT PURCHASES	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals for dept 05-Office of the Mayor		<u>253,951</u>	<u>258,051</u>	<u>274,430</u>	<u>277,799</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2019 ACTUAL EXPENDITURE	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2021 PROPOSED BUDGET
Dept 06-City Attorney					
PERSONAL SERVICES					
01-06-5010	SALARIES	143,148	144,879	148,817	146,579
01-06-5040	RETIREMENT	51,189	51,190	51,190	51,190
01-06-5900	FICA MATCH	10,670	10,808	11,104	10,938
01-06-5910	RETIREMENT EXPENSE	23,826	22,195	25,457	22,456
01-06-5920	GROUP INSURANCE	18,136	20,261	20,291	20,291
01-06-5930	UNEMPLOYMENT INSURANCE	80	139	(56)	139
01-06-5940	WORKERS COMP.INSURANCE	180	215	215	215
		<u>247,229</u>	<u>249,687</u>	<u>257,018</u>	<u>251,808</u>
SUPPLIES AND MATERIALS					
01-06-5090	SUPPLIES/OFFICE EXPENSE	585	500	500	500
01-06-5095	Office Equip & Small Tools	208	-	-	-
		<u>793</u>	<u>500</u>	<u>500</u>	<u>500</u>
CONTRACTUAL SERVICES					
01-06-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	-	-	18,667	-
01-06-5070	TELEPHONE	3,595	4,024	1,678	1,701
01-06-5140	EQUIPMENT RENTAL & MAINTENANCE	192	1,899	-	1,899
01-06-5150	OPERATING EXPENSE	-	-	300	-
01-06-5210	SCHOOLS & SEMINARS	605	605	300	605
01-06-5380	LEGAL FEES	8,896	15,000	620	15,000
		<u>13,288</u>	<u>21,528</u>	<u>21,565</u>	<u>19,205</u>
Totals for dept 06-City Attorney		<u>261,310</u>	<u>271,715</u>	<u>279,083</u>	<u>271,513</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2019 ACTUAL EXPENDITURE	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2021 PROPOSED BUDGET
Dept 07-9-1-1 Emergency Response					
PERSONAL SERVICES					
01-07-5010	SALARIES	386,183	484,092	484,092	498,287
01-07-5011	OVERTIME	45,157	24,000	40,009	24,000
01-07-5020	PART - TIME HELP	16,148	16,156	7,094	17,531
01-07-5900	FICA MATCH	33,469	39,103	31,835	40,293
01-07-5910	RETIREMENT EXPENSE	64,882	77,840	64,520	80,014
01-07-5920	GROUP INSURANCE	41,070	69,837	55,972	83,482
01-07-5930	UNEMPLOYMENT INSURANCE	640	1,045	(449)	1,045
01-07-5940	WORKERS COMP.INSURANCE	604	719	719	719
		<u>588,153</u>	<u>712,792</u>	<u>683,792</u>	<u>745,371</u>
SUPPLIES AND MATERIALS					
01-07-5090	SUPPLIES/OFFICE EXPENSE	2,703	3,200	2,771	3,250
01-07-5095	Office Equip & Small Tools	688	2,650	3,650	3,000
01-07-5120	VEHICLE GAS & OIL	282	350	135	350
01-07-5200	UNIFORM EXPENSE	604	350	350	700
		<u>4,277</u>	<u>6,550</u>	<u>6,906</u>	<u>7,300</u>
CONTRACTUAL SERVICES					
01-07-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	170	300	150	2,700
01-07-5050	ELECTRICITY	94	101	92	98
01-07-5060	GAS (HEATING)	-	-	-	240
01-07-5070	TELEPHONE	13,886	14,844	14,235	12,372
01-07-5130	VEHICLE REPAIRS & MAINTANCE	-	300	300	300
01-07-5140	EQUIPMENT RENTAL & MAINTENANCE	29,211	34,675	39,850	28,175
01-07-5160	RADIO REPAIR & MAINTENANCE	48,510	51,650	62,144	34,000
01-07-5210	SCHOOLS & SEMINARS	695	2,225	2,225	1,625
01-07-5290	BUILDING REPAIR & MAINTENANCE	110	2,000	2,600	1,500
01-07-5340	BUILDING/VEHICLE INSURANCE	100	100	100	100
		<u>92,776</u>	<u>106,195</u>	<u>121,696</u>	<u>81,110</u>
CAPTIAL OUTLAY					
01-07-5500	EQUIPMENT PURCHASES	127,708	128,349	132,949	127,549
		<u>127,708</u>	<u>128,349</u>	<u>132,949</u>	<u>127,549</u>
Totals for dept 07-9-1-1 Emergency Response		<u>812,914</u>	<u>953,886</u>	<u>945,343</u>	<u>961,330</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2019 ACTUAL EXPENDITURE	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2021 PROPOSED BUDGET
Dept 09-General Services					
CONTRACTUAL SERVICES					
01-09-5050	ELECTRICITY	15,182	16,000	15,502	16,185
01-09-5060	GAS (HEATING)	2,029	1,749	1,753	1,379
01-09-5070	TELEPHONE	41,044	32,676	32,592	33,378
01-09-5140	EQUIPMENT RENTAL & MAINTENANCE	3,803	13,925	3,273	11,095
01-09-5150	OPERATING EXPENSE	3,646	4,000	4,000	4,000
01-09-5180	POSTAGE	3,436	5,000	4,435	5,000
01-09-5290	BUILDING REPAIR & MAINTENANCE	26,869	16,948	18,300	16,875
01-09-5340	BUILDING/VEHICLE INSURANCE	8,040	7,300	8,040	9,000
01-09-5846	TOURISM & PROMOTION	3,304	6,700	10,500	5,200
		<u>107,353</u>	<u>104,298</u>	<u>98,395</u>	<u>102,112</u>
SUPPLIES AND MATERIALS					
01-09-5090	SUPPLIES/OFFICE EXPENSE	7,311	5,600	5,600	5,550
01-09-5190	JANITOR SUPPLIES	1,111	1,300	3,388	4,000
		<u>8,422</u>	<u>6,900</u>	<u>8,988</u>	<u>9,550</u>
Totals for dept 09-General Services		<u>115,775</u>	<u>111,198</u>	<u>107,383</u>	<u>111,662</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2019 ACTUAL EXPENDITURE	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2021 PROPOSED BUDGET
Dept 10-Municipal Court					
PERSONAL SERVICES					
01-10-5010	SALARIES	154,747	160,965	160,965	198,545
01-10-5900	FICA MATCH	11,348	11,906	9,858	14,781
01-10-5910	RETIREMENT EXPENSE	23,293	24,660	19,663	30,417
01-10-5920	GROUP INSURANCE	27,460	29,275	22,572	32,755
01-10-5930	UNEMPLOYMENT INSURANCE	200	348	(141)	348
01-10-5940	WORKERS COMP.INSURANCE	203	239	239	239
		<u>217,251</u>	<u>227,393</u>	<u>213,156</u>	<u>277,085</u>
SUPPLIES AND MATERIALS					
01-10-5090	SUPPLIES/OFFICE EXPENSE	6,850	6,520	7,290	7,500
01-10-5095	Office Equip & Small Tools	-	1,200	2,200	500
		<u>6,850</u>	<u>7,720</u>	<u>9,490</u>	<u>8,000</u>
CONTRACTUAL SERVICES					
01-10-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	42,528	42,539	42,539	46,039
01-10-5050	ELECTRICITY	2,918	2,723	2,800	2,925
01-10-5060	GAS(HEATING)	1,094	1,128	994	1,053
01-10-5070	TELEPHONE	6,915	7,121	7,614	8,066
01-10-5110	PRINTING & ADVERTISING	2,553	2,235	2,235	3,100
01-10-5140	EQUIPMENT RENTAL & MAINTENANCE	6,826	6,950	10,439	11,900
01-10-5180	POSTAGE	2,066	3,000	2,000	3,400
01-10-5210	SCHOOLS & SEMINARS	2,635	3,700	650	4,200
01-10-5290	BUILDING REPAIR & MAINTENANCE	4,553	4,000	3,000	5,550
01-10-5340	BUILDING/VEHICLE INSURANCE	6,013	6,000	6,013	6,000
01-10-5795	ACT 1256-COUNTY SHARE	73,886	90,000	66,914	90,000
01-10-5796	ACT 1256-STATE SHARE	20,603	30,000	-	30,000
		<u>172,590</u>	<u>199,396</u>	<u>145,198</u>	<u>212,233</u>
CAPTIAL OUTLAY					
01-10-5500	EQUIPMENT PURCHASES	546	500	14,150	700
		<u>546</u>	<u>500</u>	<u>14,150</u>	<u>700</u>
Totals for dept 10-Municipal Court		<u>397,237</u>	<u>435,009</u>	<u>381,994</u>	<u>498,018</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2019 ACTUAL EXPENDITURE	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2021 PROPOSED BUDGET
Dept 11-Finance					
PERSONAL SERVICES					
01-11-5010	SALARIES	307,293	270,711	271,340	281,419
01-11-5011	OVERTIME	86	100	0	100
01-11-5900	FICA MATCH	22,241	20,177	18,939	20,997
01-11-5910	RETIREMENT EXPENSE	45,904	41,488	40,037	43,129
01-11-5920	GROUP INSURANCE	38,054	38,289	34,045	33,857
01-11-5930	UNEMPLOYMENT INSURANCE	280	488	(196)	488
01-11-5940	WORKERS COMP.INSURANCE	354	402	402	402
		<u>414,212</u>	<u>371,655</u>	<u>364,567</u>	<u>380,392</u>
SUPPLIES AND MATERIALS					
01-11-5090	SUPPLIES/OFFICE EXPENSE	2,941	1,855	2,855	2,195
01-11-5095	Office Equip & Small Tools	153	300	300	460
01-11-5120	VEHICLE GAS & OIL	365	400	400	400
		<u>3,459</u>	<u>2,555</u>	<u>3,555</u>	<u>3,055</u>
CONTRACTUAL SERVICES					
01-11-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	38,575	39,565	39,565	39,565
01-11-5070	TELEPHONE	1,044	1,055	1,055	1,077
01-11-5110	PRINTING & ADVERTISING	3,738	2,480	2,686	3,185
01-11-5140	EQUIPMENT RENTAL & MAINTENANCE	20,098	19,690	24,930	33,250
01-11-5210	SCHOOLS & SEMINARS	1,583	5,295	1,870	3,395
		<u>65,038</u>	<u>68,085</u>	<u>70,106</u>	<u>80,472</u>
CAPTIAL OUTLAY					
01-11-5500	EQUIPMENT PURCHASES	18,215	-	5,409	-
		<u>18,215</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals for dept 11-Finance		<u>500,924</u>	<u>442,295</u>	<u>443,637</u>	<u>463,919</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2019 ACTUAL EXPENDITURE	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2021 PROPOSED BUDGET
Dept 13-DEBT SERVICE					
CONTRACTUAL SERVICES					
01-13-5840	OPERATING TRANSFERS	726,536	725,978	725,978	365,221
		726,536	725,978	725,978	365,221
Totals for dept 13-DEBT SERVICE		726,536	725,978	725,978	365,221

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2019 ACTUAL EXPENDITURE	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2021 PROPOSED BUDGET
Dept 14-Human Resources					
PERSONAL SERVICES					
01-14-5010	SALARIES	95,184	100,365	105,111	105,461
01-14-5011	OVERTIME	214	250	403	250
01-14-5900	FICA MATCH	7,050	7,493	7,452	7,883
01-14-5910	RETIREMENT EXPENSE	14,492	15,414	15,552	16,195
01-14-5920	GROUP INSURANCE	13,093	14,637	20,291	20,291
01-14-5930	UNEMPLOYMENT INSURANCE	120	139	(84)	139
01-14-5940	WORKERS COMP.INSURANCE	177	148	8,427	148
		<u>130,330</u>	<u>138,446</u>	<u>157,152</u>	<u>150,367</u>
SUPPLIES AND MATERIALS					
01-14-5090	SUPPLIES/OFFICE EXPENSE	2,905	900	26,654	1,000
		<u>2,905</u>	<u>900</u>	<u>26,654</u>	<u>1,000</u>
CONTRACTUAL SERVICES					
01-14-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	16,681	16,974	15,000	16,583
01-14-5070	TELEPHONE	608	633	624	649
01-14-5110	PRINTING & ADVERTISING	3,632	3,500	3,337	3,500
01-14-5140	EQUIPMENT RENTAL & MAINTENANCE	10,990	11,205	11,095	11,205
01-14-5210	SCHOOLS & SEMINARS	2,242	2,450	706	3,068
		<u>34,153</u>	<u>34,762</u>	<u>30,762</u>	<u>35,005</u>
CAPTIAL OUTLAY					
01-14-5500	EQUIPMENT PURCHASES	787	-	-	-
		<u>787</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals for dept 14-Human Resources		<u>168,175</u>	<u>174,108</u>	<u>214,568</u>	<u>186,372</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2019 ACTUAL EXPENDITURE	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2021 PROPOSED BUDGET
Dept 15-Animal Control					
PERSONAL SERVICES					
01-15-5010	SALARIES	177,123	172,946	179,265	179,864
01-15-5011	OVERTIME	1,732	2,500	2,500	2,500
01-15-5020	PART-TIME HELP	6,739	5,772	5,772	6,864
01-15-5900	FICA MATCH	13,657	13,461	12,890	14,074
01-15-5910	RETIREMENT EXPENSE	26,881	26,878	26,639	27,938
01-15-5920	GROUP INSURANCE	24,200	28,158	24,952	28,233
01-15-5930	UNEMPLOYMENT INSURANCE	200	348	(140)	348
01-15-5940	WORKERS COMP.INSURANCE	1,523	1,595	1,595	1,595
		<u>252,055</u>	<u>251,658</u>	<u>253,473</u>	<u>261,416</u>
SUPPLIES AND MATERIALS					
01-15-5090	SUPPLIES/OFFICE EXPENSE	233	1,217	3,000	1,953
01-15-5095	Office Equip & Small Tools	243	150	150	750
01-15-5120	VEHICLE GAS & OIL	3,791	4,500	3,101	4,000
01-15-5190	JANITOR SUPPLIES	5,280	6,314	7,815	4,500
01-15-5200	UNIFORM EXPENSE	1,394	1,800	1,500	2,175
		<u>10,941</u>	<u>13,981</u>	<u>15,566</u>	<u>13,378</u>
CONTRACTUAL SERVICES					
01-15-5050	ELECTRICITY	6,457	6,172	5,900	6,120
01-15-5060	GAS (HEATING)	1,822	1,585	1,660	1,775
01-15-5070	TELEPHONE	4,050	4,309	4,320	4,443
01-15-5110	PRINTING & ADVERTISING	484	795	606	260
01-15-5130	VEHICLE REPAIRS & MAINTENANCE	3,298	4,250	2,800	6,550
01-15-5140	EQUIPMENT RENTAL & MAINTENANCE	1,503	2,150	1,590	1,500
01-15-5150	OPERATING EXPENSE	552	500	500	500
01-15-5180	POSTAGE	173	200	200	200
01-15-5210	SCHOOLS & SEMINARS	335	500	500	600
01-15-5250	CANINE EXPENSE	3,040	6,959	4,000	3,929
01-15-5260	VETERINARIAN FEES	13,812	21,781	10,000	12,781
01-15-5290	BUILDING REPAIR & MAINTENANCE	5,933	5,385	4,000	6,009
01-15-5340	BUILDING/VEHICLE INSURANCE	2,216	2,087	2,116	2,087
		<u>43,675</u>	<u>56,673</u>	<u>38,192</u>	<u>46,754</u>
CAPTIAL OUTLAY					
01-15-5500	EQUIPMENT PURCHASES	641	20,000	22,800	-
		<u>641</u>	<u>20,000</u>	<u>22,800</u>	<u>-</u>
Totals for dept 15-Animal Control		<u>307,312</u>	<u>342,312</u>	<u>330,031</u>	<u>321,548</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2019 ACTUAL EXPENDITURE	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2021 PROPOSED BUDGET
Dept 17-Director of Public Works					
PERSONAL SERVICES					
01-17-5010	SALARIES	114,473	112,482	117,528	116,861
01-17-5011	OVERTIME	-	100	-	100
01-17-5900	FICA MATCH	8,351	8,337	8,291	8,672
01-17-5910	RETIREMENT EXPENSE	17,261	17,248	17,239	17,918
01-17-5920	GROUP INSURANCE	18,211	20,261	20,291	20,291
01-17-5930	UNEMPLOYMENT INSURANCE	80	139	(56)	139
01-17-5940	WORKERS COMP.INSURANCE	798	1,017	1,017	1,017
		<u>159,174</u>	<u>159,584</u>	<u>164,310</u>	<u>164,998</u>
SUPPLIES AND MATERIALS					
01-17-5090	SUPPLIES/OFFICE EXPENSE	25	100	446	100
01-17-5095	Office Equip & Small Tools	-	500	500	500
01-17-5120	VEHICLE GAS & OIL	2,084	2,000	1,552	2,000
		<u>2,109</u>	<u>2,600</u>	<u>2,498</u>	<u>2,600</u>
CONTRACTUAL SERVICES					
01-17-5070	TELEPHONE	1,127	1,142	1,149	1,175
01-17-5130	VEHICLE REPAIRS & MAINTENANCE	1,932	300	518	300
01-17-5210	SCHOOLS & SEMINARS	375	1,000	375	1,000
01-17-5340	BUILDING/VEHICLE INSURANCE	200	200	200	200
		<u>3,634</u>	<u>2,642</u>	<u>2,242</u>	<u>2,675</u>
Totals for dept 17-Director of Public Works		<u>164,917</u>	<u>164,826</u>	<u>169,050</u>	<u>170,273</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2019 ACTUAL EXPENDITURE	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2021 PROPOSED BUDGET
Dept 18-Library					
CONTRACTUAL SERVICES					
01-18-5050	ELECTRICITY	32,959	31,041	30,128	31,620
01-18-5290	BUILDING REPAIR & MAINTENANCE	58,430	50,000	42,365	50,000
01-18-5340	BUILDING/VEHICLE INSURANCE	2,807	3,000	3,000	3,000
		<u>94,196</u>	<u>84,041</u>	<u>75,493</u>	<u>84,620</u>
Totals for dept 18-Library		<u>94,196</u>	<u>84,041</u>	<u>75,493</u>	<u>84,620</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2019 ACTUAL EXPENDITURE	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2021 PROPOSED BUDGET
Dept 21-Engineering					
PERSONAL SERVICES					
01-21-5010	SALARIES	109,306	128,668	133,658	211,792
01-21-5011	OVERTIME	-	500	-	500
01-21-5900	FICA MATCH	8,324	9,881	9,672	16,240
01-21-5910	RETIREMENT EXPENSE	16,501	19,789	19,710	32,523
01-21-5920	GROUP INSURANCE	80	-	10,146	20,291
01-21-5930	UNEMPLOYMENT INSURANCE	120	139	(84)	139
01-21-5940	WORKERS COMP.INSURANCE	685	2,374	2,374	2,374
		<u>135,016</u>	<u>161,351</u>	<u>175,476</u>	<u>283,859</u>
SUPPLIES AND MATERIALS					
01-21-5090	SUPPLIES/OFFICE EXPENSE	1,375	3,695	1,300	4,075
01-21-5095	Office Equip & Small Tools	-	-	-	700
01-21-5120	VEHICLE GAS & OIL	1,331	2,500	1,021	3,500
01-21-5200	UNIFORM EXPENSE	-	200	200	200
		<u>2,706</u>	<u>6,395</u>	<u>2,521</u>	<u>8,475</u>
CONTRACTUAL SERVICES					
01-21-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	21,428	30,720	33,500	30,720
01-21-5070	TELEPHONE	1,127	1,165	1,148	1,175
01-21-5110	PRINTING & ADVERTISING	455	1,100	373	2,000
01-21-5130	VEHICLE REPAIRS & MAINTENANCE	446	1,250	1,000	1,550
01-21-5140	EQUIPMENT RENTAL & MAINTENANCE	236	1,250	236	3,000
01-21-5150	OPERATING EXPENSE	615	550	733	650
01-21-5210	SCHOOLS & SEMINARS	2,062	2,150	1,084	3,000
01-21-5629	REMONUMENTATION	-	1,200	-	1,200
		<u>26,369</u>	<u>39,385</u>	<u>38,074</u>	<u>43,295</u>
CAPTIAL OUTLAY					
01-21-5500	EQUIPMENT PURCHASES	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals for dept 21-Engineering		<u>164,091</u>	<u>207,131</u>	<u>216,071</u>	<u>335,629</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2019 ACTUAL EXPENDITURE	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2021 PROPOSED BUDGET
Dept 22-Code Enforcement					
PERSONAL SERVICES					
01-22-5010	SALARIES	78,483	135,439	135,439	139,541
01-22-5011	OVERTIME	-	-	-	7,500
01-22-5020	PART-TIME HELP	7,306	-	-	-
01-22-5900	FICA MATCH	6,235	9,948	7,176	10,262
01-22-5910	RETIREMENT EXPENSE	12,770	21,898	15,195	22,527
01-22-5920	GROUP INSURANCE	18,886	30,391	27,055	30,436
01-22-5930	UNEMPLOYMENT INSURANCE	160	418	(112)	418
01-22-5940	WORKERS COMP.INSURANCE	1,484	1,924	1,924	1,924
		<u>125,324</u>	<u>200,018</u>	<u>186,677</u>	<u>212,608</u>
SUPPLIES AND MATERIALS					
01-22-5090	SUPPLIES/OFFICE EXPENSE	1,588	1,950	3,165	1,350
01-22-5095	Office Equip & Small Tools	-	700	700	-
01-22-5120	VEHICLE GAS & OIL	3,567	4,000	1,654	4,000
01-22-5200	UNIFORM EXPENSE	559	600	600	600
		<u>5,714</u>	<u>7,250</u>	<u>6,119</u>	<u>5,950</u>
CONTRACTUAL SERVICES					
01-22-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	225	1,000	0	1,000
01-22-5070	TELEPHONE	2,300	2,982	3,601	3,648
01-22-5110	PRINTING & ADVERTISING	170	715	300	1,320
01-22-5130	VEHICLE REPAIRS & MAINTENANCE	2,210	1,200	1,917	2,500
01-22-5140	EQUIPMENT RENTAL & MAINTENANCE	-	-	-	9,000
01-22-5180	POSTAGE	1,042	2,000	1,183	2,000
01-22-5210	SCHOOLS & SEMINARS	397	1,400	847	1,375
01-22-5291	LOT MAINTENANCE	-	200	692	1,000
01-22-5340	BUILDING/VEHICLE INSURANCE	300	300	300	300
01-22-5380	LEGAL FEES	-	200	-	200
01-22-5637	ASBESTOS ABATEMENT	75	4,500	-	4,500
		<u>6,719</u>	<u>14,497</u>	<u>8,840</u>	<u>26,843</u>
CAPTIAL OUTLAY					
01-22-5542	STRUCTURAL CONDEMNATION	1,256	19,500	12,000	19,000
		<u>1,256</u>	<u>19,500</u>	<u>12,000</u>	<u>19,000</u>
Totals for dept 22-Code Enforcement		<u>139,013</u>	<u>241,265</u>	<u>213,636</u>	<u>264,401</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2019 ACTUAL EXPENDITURE	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2021 PROPOSED BUDGET
Dept 23-General and Administrative					
CONTRACTUAL SERVICES					
01-23-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	39,438	20,738	20,738	20,738
01-23-5281	C.A.P.D.D. DUES	2,472	2,472	2,472	2,472
01-23-5282	METROPLAN DUES	26,095	26,095	26,095	26,095
01-23-5283	DEFENSE FUND DEDUCTIBLE	-	6,000	6,000	6,000
01-23-5284	MUNICIPAL LEAGUE DUES	85,699	85,699	85,699	85,699
01-23-5285	Jacksonville Health Dept Support	3,149	3,149	3,149	3,149
01-23-5310	ELECTION EXPENSE	-	20,000	30,000	-
01-23-5340	BUILDING/VEHICLE INSURANCE	8,083	9,755	9,755	9,920
01-23-5345	VEHICLE/PROPERTY LOSS PAYMENTS	-	25,000	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	3,987	10,000	10,000	10,000
01-23-5485	CHAMBER OF COMMERCE	-	-	1,299	-
01-23-5487	ECONOMIC DEVELOPMENT	-	5,000	9,417	5,000
01-23-5836	SR.CITIZENS UTILITIES	29,800	32,534	26,251	27,750
01-23-5840	OPERATING TRANSFERS	575,000	275,000	1,175,000	333,505
01-23-5845	RENTAL PROPERTY EXPENSE	48,616	23,515	23,515	28,926
		<u>872,339</u>	<u>594,957</u>	<u>1,504,390</u>	<u>634,254</u>
Totals for dept 23-General and Administrative		872,339	594,957	1,504,390	634,254

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2019 ACTUAL EXPENDITURE	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2021 PROPOSED BUDGET
Dept 26-Director of Administration					
PERSONAL SERVICES					
01-26-5010	SALARIES	-	-	-	-
01-26-5370	STATE RETIREMENT PLAN	-	-	-	-
01-26-5900	FICA MATCH	-	-	-	-
01-26-5910	RETIREMENT EXPENSE	-	-	-	-
01-26-5920	GROUP INSURANCE EXPENSE	-	-	-	-
01-26-5930	UNEMPLOYMENT INSURANCE	80	70	(56)	70
01-26-5940	WORKERS COMP.INSURANCE	155	89	89	89
		<u>235</u>	<u>159</u>	<u>33</u>	<u>159</u>
SUPPLIES AND MATERIALS					
01-26-5090	SUPPLIES/OFFICE EXPENSE	-	-	-	-
01-26-5095	Office Equip & Small Tools	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CONTRACTUAL SERVICES					
01-26-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	58,500	42,251	42,251	12,000
01-26-5070	TELEPHONE	-	-	-	-
01-26-5150	OPERATING EXPENSE	174	-	2,453	-
01-26-5210	SCHOOLS & SEMINARS	-	-	-	-
		<u>58,674</u>	<u>42,251</u>	<u>44,704</u>	<u>12,000</u>
Totals for dept 26-Director of Administration		<u>58,909</u>	<u>42,410</u>	<u>44,737</u>	<u>12,159</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2019 ACTUAL EXPENDITURE	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2021 PROPOSED BUDGET
Dept 29-City Mechanic					
PERSONAL SERVICES					
01-29-5010	SALARIES	85,339	88,650	91,818	92,196
01-29-5011	OVERTIME	-	600	600	600
01-29-5900	FICA MATCH	6,319	6,623	6,472	6,895
01-29-5910	RETIREMENT EXPENSE	12,967	13,673	13,454	14,216
01-29-5920	GROUP INSURANCE EXPENSE	12,429	14,637	14,668	14,667
01-29-5930	UNEMPLOYMENT INSURANCE	80	139	(56)	139
01-29-5940	WORKERS COMP.INSURANCE	1,376	1,757	1,757	1,757
		<u>118,510</u>	<u>126,079</u>	<u>128,713</u>	<u>130,470</u>
SUPPLIES AND MATERIALS					
01-29-5090	SUPPLIES/OFFICE EXPENSE	1,525	1,186	500	1,186
01-29-5095	Office Equip & Small Tools	219	500	500	500
01-29-5120	VEHICLE GAS & OIL	714	900	700	900
01-29-5200	UNIFORM EXPENSE	735	2,105	800	1,500
		<u>3,193</u>	<u>4,691</u>	<u>2,500</u>	<u>4,086</u>
CONTRACTUAL SERVICES					
01-29-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	-	-	-	-
01-29-5050	ELECTRICITY	1,689	1,685	1,573	1,719
01-29-5060	GAS (HEATING)	1,817	2,266	1,617	1,949
01-29-5070	TELEPHONE	2,178	2,232	2,349	1,685
01-29-5130	VEHICLE REPAIRS & MAINTENANCE	2,648	1,600	12,600	2,600
01-29-5140	EQUIPMENT RENTAL & MAINTENANCE	953	3,000	3,000	3,000
01-29-5290	BUILDING REPAIR & MAINTENANCE	969	6,000	1,000	-
01-29-5340	BUILDING/VEHICLE INSURANCE	78	-	90	-
		<u>10,332</u>	<u>16,783</u>	<u>22,229</u>	<u>10,953</u>
CAPTIAL OUTLAY					
01-29-5500	EQUIPMENT PURCHASES	5,267	-	723	1,700
		<u>5,267</u>	<u>-</u>	<u>723</u>	<u>1,700</u>
Totals for dept 29-City Mechanic		<u>137,302</u>	<u>147,553</u>	<u>154,165</u>	<u>147,209</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2019 ACTUAL EXPENDITURE	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2021 PROPOSED BUDGET
Dept 30-Director of Information Technology					
PERSONAL SERVICES					
01-30-5010	SALARIES	124,226	133,011	139,159	143,427
01-30-5011	OVERTIME	-	100	-	100
01-30-5900	FICA MATCH	9,282	9,979	9,880	10,777
01-30-5910	RETIREMENT EXPENSE - APERS	18,802	20,393	19,795	21,988
01-30-5920	GROUP INSURANCE EXPENSE	13,008	14,637	14,667	19,189
01-30-5930	UNEMPLOYMENT INSURANCE	80	139	(56)	139
01-30-5940	WORKERS COMP.INSURANCE	167	197	197	197
		<u>165,565</u>	<u>178,456</u>	<u>183,642</u>	<u>195,817</u>
SUPPLIES AND MATERIALS					
01-30-5090	SUPPLIES/OFFICE EXPENSE	859	2,103	4,488	2,103
01-30-5095	Office Equip & Small Tools	991	912	912	-
01-30-5120	VEHICLE GAS & OIL	216	400	156	400
		<u>2,066</u>	<u>3,415</u>	<u>5,556</u>	<u>2,503</u>
CONTRACTUAL SERVICES					
01-30-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	109,559	102,400	101,471	118,326
01-30-5070	TELEPHONE	2,413	2,318	2,303	2,387
01-30-5130	VEHICLE REPAIRS & MAINTENANCE	100	1,000	200	1,000
01-30-5140	EQUIPMENT RENTAL & MAINTENANCE	74,375	73,645	122,155	146,163
01-30-5210	SCHOOLS & SEMINARS	720	7,140	3,771	7,140
		<u>187,167</u>	<u>186,503</u>	<u>229,900</u>	<u>275,016</u>
CAPTIAL OUTLAY					
01-30-5500	EQUIPMENT PURCHASES	100,715	131,856	203,640	55,500
		<u>100,715</u>	<u>131,856</u>	<u>203,640</u>	<u>55,500</u>
Totals for dept 30-Director of Information Technology		<u>455,513</u>	<u>500,230</u>	<u>622,738</u>	<u>528,836</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2019 ACTUAL EXPENDITURE	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2021 PROPOSED BUDGET
Dept 40-Parks and Recreation-Admin					
PERSONAL SERVICES					
01-40-5010	SALARIES	273,502	285,374	285,374	306,096
01-40-5011	OVERTIME	8,763	5,000	5,000	5,000
01-40-5020	PART-TIME HELP	52,783	46,600	46,600	51,260
01-40-5900	FICA MATCH	23,470	24,412	22,533	26,966
01-40-5910	RETIREMENT EXPENSE - APERS	44,121	43,260	41,308	47,660
01-40-5920	GROUP INSURANCE EXPENSE	42,644	55,159	45,012	49,626
01-40-5930	UNEMPLOYMENT INSURANCE	300	558	(210)	558
01-40-5940	WORKERS COMP.INSURANCE	343	423	423	423
		<u>445,926</u>	<u>460,786</u>	<u>446,040</u>	<u>487,589</u>
SUPPLIES AND MATERIALS					
01-40-5090	SUPPLIES/OFFICE EXPENSE	78,316	81,152	30,000	91,430
01-40-5095	Office Equip & Small Tools	378	500	1,422	-
01-40-5190	JANITOR SUPPLIES	25	-	-	-
		<u>78,719</u>	<u>81,652</u>	<u>31,422</u>	<u>91,430</u>
CONTRACTUAL SERVICES					
01-40-5110	PRINTING & ADVERTISING	70,792	72,326	65,421	72,326
01-40-5140	EQUIPMENT RENTAL & MAINTENANCE	15,371	14,005	14,538	13,664
01-40-5150	OPERATING EXPENSE	9,043	8,158	5,594	8,558
01-40-5210	SCHOOLS & SEMINARS	10,237	12,288	9,888	12,863
01-40-5290	BUILDING REPAIR & MAINTENANCE	150	-	-	-
01-40-5340	BUILDING/VEHICLE INSURANCE	12,359	11,200	12,359	12,359
		<u>117,952</u>	<u>117,977</u>	<u>107,800</u>	<u>119,770</u>
CAPTIAL OUTLAY					
01-40-5500	EQUIPMENT PURCHASE	853	-	-	-
		<u>853</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals for dept 40-Parks and Recreation-Admin		<u>643,450</u>	<u>660,415</u>	<u>585,262</u>	<u>698,789</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2019 ACTUAL EXPENDITURE	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2021 PROPOSED BUDGET
Dept 41-Parks and Recreation-com Ctr					
SUPPLIES AND MATERIALS					
01-41-5090	SUPPLIES/OFFICE EXPENSE	3,079	2,702	2,654	6,202
01-41-5095	Office Equip & Small Tools	-	-	901	-
01-41-5190	JANITOR SUPPLIES	18,902	17,500	24,000	17,500
01-41-5290	UNIFORM EXPENSE	-	-	-	2,800
		<u>21,981</u>	<u>20,202</u>	<u>27,555</u>	<u>26,502</u>
CONTRACTUAL SERVICES					
01-41-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	-	-	-	26,780
01-41-5050	ELECTRICITY	100,693	99,999	92,182	97,713
01-41-5060	GAS (HEATING)	12,621	17,025	10,490	14,867
01-41-5070	TELEPHONE	9,741	6,665	7,129	7,197
01-41-5140	EQUIPMENT RENTAL & MAINTENANCE	1,863	5,170	3,513	9,170
01-41-5290	BUILDING REPAIR & MAINTENANCE	82,536	64,704	97,634	76,000
		<u>207,454</u>	<u>193,563</u>	<u>210,948</u>	<u>231,727</u>
CAPTIAL OUTLAY					
01-41-5500	EQUIPMENT PURCHASE	1,683	-	-	-
		<u>1,683</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals for dept 41-Parks and Recreation-com Ctr		<u>231,118</u>	<u>213,765</u>	<u>238,503</u>	<u>258,229</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2019 ACTUAL EXPENDITURE	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2021 PROPOSED BUDGET
Dept 44-Parks and Recreation-Recreation					
PERSONAL SERVICES					
01-44-5010	SALARIES	36,289	36,504	36,641	37,964
01-44-5011	OVERTIME	49	3,000	3,000	3,000
01-44-5020	PART-TIME HELP	1,114	19,600	19,600	21,560
01-44-5900	FICA MATCH	3,882	4,384	3,986	4,646
01-44-5910	RETIREMENT EXPENSE - APERS	6,254	8,442	5,894	8,905
01-44-5920	GROUP INSURANCE EXPENSE	9,065	10,130	10,145	10,145
01-44-5930	UNEMPLOYMENT INSURANCE	100	139	(70)	139
01-44-5940	WORKERS COMP.INSURANCE	44	54	54	54
		<u>56,797</u>	<u>82,253</u>	<u>79,250</u>	<u>86,413</u>
SUPPLIES AND MATERIALS					
01-44-5090	SUPPLIES/OFFICE EXPENSE	10,262	11,140	10,367	10,175
01-44-5095	Office Equip & Small Tools	350	-	-	-
		<u>10,612</u>	<u>11,140</u>	<u>10,367</u>	<u>10,175</u>
CONTRACTUAL SERVICES					
01-44-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	5,670	4,200	3,960	5,100
01-44-5050	ELECTRICITY	8,209	8,545	6,882	7,640
01-44-5060	GAS (HEATING)	2,161	2,266	1,924	2,117
01-44-5070	TELEPHONE	6,872	6,900	7,324	7,198
01-44-5140	EQUIPMENT RENTAL & MAINTENANCE	3,602	2,500	3,744	3,580
01-44-5290	BUILDING REPAIR & MAINTENANCE	16,372	9,630	16,157	16,580
01-44-5340	BUILDING/VEHICLE INSURANCE	1,957	1,800	1,957	1,957
		<u>44,843</u>	<u>35,841</u>	<u>41,948</u>	<u>44,172</u>
CAPTIAL OUTLAY					
01-44-5500	EQUIPMENT PURCHASE	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals for dept 44-Parks and Recreation-Recreation		<u>112,252</u>	<u>129,234</u>	<u>131,565</u>	<u>140,760</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2019 ACTUAL EXPENDITURE	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2021 PROPOSED BUDGET
Dept 45-Parks and Recreation-athletics					
PERSONAL SERVICES					
01-45-5010	SALARIES	56,480	59,040	76,572	61,402
01-45-5011	OVERTIME	15,992	4,500	16,696	4,500
01-45-5020	PART-TIME HELP	84,341	90,000	103,006	99,000
01-45-5900	FICA MATCH	11,823	11,613	14,522	12,483
01-45-5910	RETIREMENT EXPENSE - APERS	13,360	16,628	13,713	17,680
01-45-5920	GROUP INSURANCE EXPENSE	6,727	9,014	14,199	14,667
01-45-5930	UNEMPLOYMENT INSURANCE	200	139	(140)	139
01-45-5940	WORKERS COMP.INSURANCE	929	3,115	3,115	3,115
		<u>189,852</u>	<u>194,049</u>	<u>241,683</u>	<u>212,986</u>
SUPPLIES AND MATERIALS					
01-45-5090	SUPPLIES/OFFICE EXPENSE	27,709	21,344	21,543	21,344
01-45-5095	Office Equip & Small Tools	1,866	-	-	-
01-45-5200	UNIFORM EXPENSE	1,215	2,500	2,000	-
		<u>30,790</u>	<u>23,844</u>	<u>23,543</u>	<u>21,344</u>
CONTRACTUAL SERVICES					
01-45-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	75,865	74,110	73,832	56,250
01-45-5050	ELECTRICITY	69,083	69,950	65,200	69,105
01-45-5070	TELEPHONE	2,913	2,950	3,001	3,097
01-45-5140	EQUIPMENT RENTAL & MAINTENANCE	5,132	4,000	4,000	-
		<u>152,993</u>	<u>151,010</u>	<u>146,033</u>	<u>128,452</u>
CAPTIAL OUTLAY					
01-45-5500	EQUIPMENT PURCHASE	3,299	-	869	2,000
		<u>3,299</u>	<u>-</u>	<u>869</u>	<u>2,000</u>
OTHER FINANCING USES					
01-45-5147	COST OF GOODS SOLD	44,759	50,000	50,000	50,000
		<u>44,759</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
Totals for dept 45-Parks and Recreation-athletics		<u>421,693</u>	<u>418,903</u>	<u>462,128</u>	<u>414,782</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2019 ACTUAL EXPENDITURE	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2021 PROPOSED BUDGET
Dept 46-Parks and Recreation-aquatic					
PERSONAL SERVICES					
01-46-5010	SALARIES	55,944	47,610	53,852	49,514
01-46-5011	OVERTIME	8,966	1,000	4,150	1,000
01-46-5020	PART - TIME HELP	179,497	238,710	238,710	260,410
01-46-5900	FICA MATCH	18,493	21,842	19,011	23,648
01-46-5910	RETIREMENT EXPENSE - APERS	11,919	23,902	9,733	25,251
01-46-5920	GROUP INSURANCE EXPENSE	9,065	10,130	10,146	10,145
01-46-5930	UNEMPLOYMENT INSURANCE	380	627	(266)	627
01-46-5940	WORKERS COMP.INSURANCE	4,213	4,216	4,216	4,216
		<u>288,477</u>	<u>348,037</u>	<u>339,552</u>	<u>374,811</u>
SUPPLIES AND MATERIALS					
01-46-5090	SUPPLIES/OFFICE EXPENSE	59,588	60,000	44,959	60,010
01-46-5095	Office Equip & Small Tools	865	1,445	1,445	1,073
01-46-5200	UNIFORM EXPENSE	910	1,000	886	1,000
		<u>61,363</u>	<u>62,445</u>	<u>47,290</u>	<u>62,083</u>
CONTRACTUAL SERVICES					
01-46-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	45,708	44,576	27,804	44,076
01-46-5050	ELECTRICITY	19,119	18,894	17,113	18,845
01-46-5060	GAS (HEATING)	525	360	425	388
01-46-5070	TELEPHONE	4,200	4,202	4,584	4,321
01-46-5140	EQUIPMENT RENTAL & MAINTENANCE	16,129	51,848	69,117	12,848
01-46-5290	BUILDING REPAIR & MAINTENANCE	4,559	5,735	13,160	6,735
01-46-5340	BUILDING/VEHICLE INSURANCE	1,846	1,700	1,846	1,846
		<u>92,086</u>	<u>127,315</u>	<u>134,049</u>	<u>89,059</u>
CAPTIAL OUTLAY					
01-46-5500	EQUIPMENT PURCHASE	3,335	6,500	6,500	5,000
		<u>3,335</u>	<u>6,500</u>	<u>6,500</u>	<u>5,000</u>
OTHER FINANCING USES					
01-45-5147	COST OF GOODS SOLD	11,644	10,450	10,450	11,150
		<u>11,644</u>	<u>10,450</u>	<u>10,450</u>	<u>11,150</u>
Totals for dept 46-Parks and Recreation-aquatic		<u>456,905</u>	<u>554,747</u>	<u>537,841</u>	<u>542,103</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2019 ACTUAL EXPENDITURE	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2021 PROPOSED BUDGET
Dept 49-Parks and Recreation-maintenance					
PERSONAL SERVICES					
01-49-5010	SALARIES	301,610	294,501	295,757	334,967
01-49-5011	OVERTIME	78,035	35,000	81,193	35,000
01-49-5020	PART-TIME HELP	36,397	106,000	106,000	117,800
01-49-5900	FICA MATCH	30,694	32,500	32,219	36,361
01-49-5910	RETIREMENT EXPENSE - APERS	56,405	60,591	59,478	67,985
01-49-5920	GROUP INSURANCE EXPENSE	48,137	58,549	59,598	74,438
01-49-5930	UNEMPLOYMENT INSURANCE	400	767	(280)	767
01-49-5940	WORKERS COMP.INSURANCE	6,757	8,935	8,935	8,935
		<u>558,435</u>	<u>596,843</u>	<u>642,900</u>	<u>676,253</u>
SUPPLIES AND MATERIALS					
01-49-5090	SUPPLIES/OFFICE EXPENSE	22,732	24,500	36,324	25,500
01-49-5095	Office Equip & Small Tools	5,119	2,000	8,516	500
01-49-5120	VEHICLE GAS & OIL	22,687	20,000	19,439	20,000
01-49-5135	TIRES & TIRE REPAIR	4,162	3,500	5,410	4,500
01-49-5190	JANITOR SUPPLIES	425	-	2,203	-
01-49-5200	UNIFORM EXPENSE	4,335	3,100	5,700	4,000
		<u>59,460</u>	<u>53,100</u>	<u>77,592</u>	<u>54,500</u>
CONTRACTUAL SERVICES					
01-49-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	2,759	2,759	3,000	2,759
01-49-5050	ELECTRICITY	13,495	12,247	11,138	12,434
01-49-5060	GAS (HEATING)	1,817	2,293	1,617	1,949
01-49-5070	TELEPHONE	7,382	7,600	8,700	8,996
01-49-5130	VEHICLE REPAIRS & MAINTENANCE	14,072	13,000	5,951	8,000
01-49-5140	EQUIPMENT RENTAL & MAINTENANCE	36,069	30,000	35,000	31,500
01-49-5290	BUILDING REPAIR & MAINTENANCE	28,413	23,360	19,273	24,935
01-49-5340	BUILDING/VEHICLE INSURANCE	9,297	10,840	10,840	10,840
01-49-5842	LANDSCAPE/TURF MAINTENANCE	43,845	38,000	35,000	45,160
		<u>157,149</u>	<u>140,099</u>	<u>130,519</u>	<u>146,573</u>
CAPTIAL OUTLAY					
01-49-5500	EQUIPMENT PURCHASE	14,593	25,200	113,532	7,750
01-49-5540	CONSTRUCTION	26,171	-	2,448	-
		<u>40,764</u>	<u>25,200</u>	<u>115,980</u>	<u>7,750</u>
Totals for dept 49-Parks and Recreation-maintenance		<u>815,808</u>	<u>815,242</u>	<u>966,991</u>	<u>885,076</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2019 ACTUAL EXPENDITURE	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2021 PROPOSED BUDGET
Dept 58-Ordinance 708					
SUPPLIES AND MATERIALS					
01-58-5090	SUPPLIES/OFFICE EXPENSE	220	9,824	9,824	10,932
		220	9,824	9,824	10,932
CONTRACTUAL SERVICES					
01-58-5140	EQUIPMENT RENTAL & MAINTENANCE	-	-	-	-
		-	-	-	-
Totals for dept 58-Ordinance 708		220	9,824	9,824	10,932

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2019 ACTUAL EXPENDITURE	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2021 PROPOSED BUDGET
Dept 90-Contingency					
CONTRACTUAL SERVICES					
01-90-5980	CONTINGENCY	-	75,000	75,000	100,000
		-	75,000	75,000	100,000
Totals for dept 90-Contingency		-	75,000	75,000	100,000
TOTAL APPROPRIATIONS		19,199,974	20,371,063	21,934,406	20,993,819

CITY OF JACKSONVILLE, ARKANSAS

STREET FUND

BUDGETARY REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET 2021

Revenues:

Intergovernmental:

State gasoline tax turnback	2,150,000
County road tax	410,000
Grant income	80,000
Operating transfers in	-
Total Intergovernmental	2,640,000

Investment income	43,000
Miscellaneous	5,500
Total Revenues	2,688,500

Expenditures:

Public works:

Personal services	1,121,975
Supplies and materials	101,504
Contractual services	751,856
Capital outlay	713,165
Total Expenditures	2,688,500

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	2019 ACTUAL REVENUE	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2021 PROPOSED BUDGET
INTERGOVERNMENTAL:					
02-00-4055	3-MIL ROAD TAX	407,231	405,000	413,000	410,000
02-00-4070	STATE GAS TURNBACK	2,060,151	1,857,842	2,104,790	2,150,000
02-00-4400	GRANT INCOME	409,753	350,000	0	80,000
	Total Intergovernmental	2,877,135	2,612,842	2,517,790	2,640,000
MISCELLANEOUS:					
02-00-4700	GAIN (LOSS) ON SALE OF CAPITAL ASSETS	-	-	10,282	-
02-00-4890	PLAT FEES	250	50	2,150	500
02-00-4900	MISCELLANEOUS INCOME	1,741	6,000	72,686	5,000
02-00-4930	WORKERS COMP.REIMBURSEMENTS	-	-	-	-
	Total Miscellaneous	1,991	6,050	85,118	5,500
INVESTMENT INCOME:					
02-00-4710	INTEREST INCOME	64,870	40,000	42,300	43,000
		64,870	40,000	42,300	43,000
RESERVED FUND BALANCE:					
02-00-4990	OPENING BALANCE	-	-	-	-
		-	-	-	-
	Total Estimated Revenues	2,943,996	2,658,892	2,645,208	2,688,500

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 02 - Street Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2019 ACTUAL EXPENDITURE	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2021 PROPOSED BUDGET
PERSONAL SERVICES					
5010	SALARIES	501,407	654,862	654,862	673,689
5011	OVERTIME	7,790	16,000	16,000	16,000
5020	PART-TIME HELP	32,177	101,040	101,040	106,440
5900	FICA MATCH	39,821	57,282	57,282	59,136
5910	RETIREMENT EXPENSE - APERS	77,928	109,982	87,103	112,867
5920	GROUP INSURANCE EXPENSE	70,863	127,230	78,110	127,485
5930	UNEMPLOYMENT INSURANCE	760	1,324	(533)	1,324
5940	WORKERS COMP.INSURANCE	20,481	25,034	25,034	25,034
PERSONAL SERVICES		751,227	1,092,754	1,018,898	1,121,975
CONTRACTUAL SERVICES					
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	348,951	39,002	39,000	260,617
5050	ELECTRICITY	6,672	6,500	6,500	6,788
5060	GAS (HEATING)	2,502	2,750	2,500	2,649
5070	TELEPHONE	8,488	8,500	8,680	9,082
5110	PRINTING & ADVERTISING	-	1,000	1,000	1,000
5130	VEHICLE REPAIRS & MAINTENANCE	20,462	29,100	29,100	29,100
5140	EQUIPMENT RENTAL & MAINTENANCE	36,237	55,118	60,700	49,294
5150	OPERATING EXPENSE	7,272	12,000	12,000	12,000
5210	SCHOOLS & SEMINARS	125	1,630	1,630	1,630
5270	CITY ENGINEER EXPENSE/SALARY	-	-	-	-
5271	ACCOUNTING SERVICES SALARY/EXP.	6,000	6,000	6,000	6,000
5272	D.P.W. SALARY & EXPENSE	56,177	56,177	56,177	15,900
5290	BUILDING REPAIR & MAINTENANCE	1,463	-	941	-
5340	BUILDING/VEHICLE INSURANCE	8,913	15,300	15,300	15,000
5488	CENTRAL ARKANSAS TRANSIT	82,484	87,484	87,484	87,484
5530	STREET & TRAFFIC LIGHTS	175,612	179,808	179,808	179,808
5535	SIGNS & TRAFFIC MAINTENANCE	8,866	25,231	25,231	25,231
5628	BEAVER CONTROL	10,895	10,848	10,895	10,848
5636	MOSQUITO CONTROL	11,169	29,865	29,865	29,865
5842	TREES,PLANTS,FLOWERS ETC.	1,131	9,560	9,560	9,560
CONTRACTUAL SERVICES		793,419	575,873	582,371	751,856
SUPPLIES AND MATERIALS					
5090	SUPPLIES/OFFICE EXPENSE	13,230	27,640	27,640	18,340
5095	Office Equip & Small Tools	477	4,648	4,648	4,648
5120	VEHICLE GAS & OIL	44,820	77,366	77,366	57,366
5135	TIRES & TIRE REPAIR	13,411	13,700	13,700	14,800
5200	UNIFORM EXPENSE	5,290	5,110	6,500	6,350
5620	ROAD MATERIALS	-	-	284	-
SUPPLIES AND MATERIALS		77,228	128,464	130,138	101,504
CAPTIAL OUTLAY					
5500	EQUIPMENT PURCHASES	15,353	22,822	74,822	51,232
5540	CONSTRUCTION	-	70,000	70,000	-
5625	DRAINAGE PROJECTS	79,254	143,979	143,979	250,000
5630	ASPHALT/SEALING MAINTENANCE	79,231	225,000	225,000	311,933
5633	SIDEWALK, CURBS, & GUTTERS	674,186	400,000	400,000	100,000
CAPTIAL OUTLAY		848,024	861,801	913,801	713,165
APPROPRIATIONS - FUND 02		2,469,898	2,658,892	2,645,208	2,688,500



CITY OF JACKSONVILLE, ARKANSAS

SANITATION SERVICES FUND

BUDGETARY CHANGES IN REVENUES, EXPENSES, AND RETAINED EARNINGS

BUDGET 2021

Revenues:

Charges for services	1,805,050
Other operating income	30,670
Nonoperating income	<u>12,500</u>
Total Income	1,848,220

Operating expenses:

Salaries, wages and employee benefits	858,800
Supplies and materials	184,616
Contractual services	198,958
Depreciation	300,661
Landfill fees	245,000
Other	<u>13,000</u>
Total Operating expenses	1,801,035

Net gain (loss)

47,185

BUDGET REPORT FOR CITY OF JACKSONVILLE
Sanitation Revenues

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2019 ACTUAL REVENUE	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2021 PROPOSED BUDGET
CHARGES FOR SERVICES					
04-00-4380	SANITATION FEES	1,426,541	1,700,000	1,766,620	1,700,000
04-00-4383	CUSTOMER TRASH PICKUP	11,362	9,000	13,500	10,000
04-00-4385	RECYCLING INCOME	61,210	55,000	43,400	50,000
04-00-4386	BAD DEBTS RECOVERED	289	100	20	50
04-00-4387	PENALTIES ASSESSED	51,589	49,000	44,032	45,000
	Total Charges for services	1,550,991	1,813,100	1,867,572	1,805,050
LICENSES AND PERMITS					
04-00-4381	FRANCHISE DUMPSTER FEES	26,214	30,360	26,460	27,170
MISCELLANEOUS					
04-00-4700	GAIN(LOSS) ON SALE OF CAPITAL ASSETS	-	-	-	-
04-00-4900	MISCELLANEOUS INCOME	14,498	3,000	3,500	3,500
04-00-4930	WORKERS COMP.REIMBURSEMENTS	-	-	-	-
	Total Miscellaneous	14,498	3,000	3,500	3,500
INVESTMENT INCOME					
04-00-4710	INTEREST INCOME	20,183	10,000	12,500	12,500
	Total Estimated Revenues	1,611,886	1,856,460	1,910,032	1,848,220

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 04 - Sanitation Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2019 ACTUAL EXPENSE	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2021 PROPOSED BUDGET
PERSONAL SERVICES					
5010	SALARIES	516,211	514,762	510,110	570,217
5011	OVERTIME	199	4,000	1,150	4,000
5020	PART-TIME HELP	18,276	7,000	7,000	7,000
5900	FICA MATCH	38,988	38,646	38,201	42,750
5910	RETIREMENT EXPENSE - APERS	170,249	80,546	126,366	89,042
5920	GROUP INSURANCE EXPENSE	94,450	110,318	105,470	116,121
5930	UNEMPLOYMENT INSURANCE	600	1,255	(419)	1,255
5940	WORKERS COMP.INSURANCE	23,730	28,415	28,415	28,415
		<u>862,703</u>	<u>784,942</u>	<u>816,293</u>	<u>858,800</u>
CONTRACTUAL SERVICES					
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	4,500	12,280	8,320	12,280
5050	ELECTRICITY	7,812	8,700	6,645	7,322
5070	TELEPHONE	4,148	4,600	4,234	4,211
5110	PRINTING & ADVERTISING	429	1,865	400	1,865
5130	VEHICLE REPAIRS & MAINTENANCE	103,210	89,000	102,000	89,000
5140	EQUIPMENT RENTAL & MAINTENANCE	15,438	17,520	27,200	17,520
5149	COLLECTION FEES	87	-	5	-
5150	OPERATING EXPENSE	1,238	1,026	1,360	1,026
5210	SCHOOLS & SEMINARS	1,625	1,025	1,240	1,025
5270	CITY ENGINEER EXPENSE/SALARY	20,000	20,000	20,000	20,000
5271	ACCOUNTING SERVICES SALARY/EXP.	8,001	12,000	12,000	12,000
5272	D.P.W. SALARY & EXPENSE	11,400	15,000	15,000	15,000
5290	BUILDING REPAIR & MAINTENANCE	2,144	5,225	3,675	4,550
5340	BUILDING/VEHICLE INSURANCE	11,342	13,159	12,066	13,159
		<u>191,374</u>	<u>201,400</u>	<u>214,145</u>	<u>198,958</u>
SUPPLIES AND MATERIALS					
5090	SUPPLIES/OFFICE EXPENSE	21,385	30,194	44,645	30,444
5095	Office Equip & Small Tools	-	-	-	-
5120	VEHICLE GAS & OIL	112,846	116,603	97,300	116,603
5135	TIRES & TIRE REPAIR	38,492	33,489	45,000	33,489
5200	UNIFORM EXPENSE	4,297	4,080	4,200	4,080
		<u>177,020</u>	<u>184,366</u>	<u>191,145</u>	<u>184,616</u>
OTHER FINANCING USES					
5148	BAD DEBT EXPENSE	2,445	13,000	13,000	13,000
5490	LANDFILL FEES	214,385	214,156	248,530	245,000
5810	DEPRECIATION EXPENSE-RECYCLING	582,742	315,661	285,440	300,661
		<u>799,572</u>	<u>542,817</u>	<u>546,970</u>	<u>558,661</u>
APPROPRIATIONS - FUND 04		<u><u>2,030,669</u></u>	<u><u>1,713,525</u></u>	<u><u>1,768,553</u></u>	<u><u>1,801,035</u></u>

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 04 - Sanitation Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2019 ACTUAL EXPENSE	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2021 PROPOSED BUDGET
Dept 08 - TRASH					
PERSONAL SERVICES					
5010	SALARIES	184,234	236,022	177,155	278,446
5011	OVERTIME	96	1,000	300	1,000
5020	PART-TIME HELP	18,276	7,000	7,000	7,000
5900	FICA MATCH	14,780	17,918	13,930	21,026
5910	RETIREMENT EXPENSE - APERS	61,933	37,384	41,206	43,883
5920	GROUP INSURANCE EXPENSE	37,362	49,536	42,570	65,394
5930	UNEMPLOYMENT INSURANCE	280	488	(195)	488
5940	WORKERS COMP.INSURANCE	11,979	13,883	13,883	13,883
PERSONAL SERVICES		<u>328,940</u>	<u>363,231</u>	<u>295,849</u>	<u>431,120</u>
CONTRACTUAL SERVICES					
5030	CONTRACT SVC.ALLOW/VOLUNTEERS	1,470	7,200	2,000	7,200
5110	PRINTING & ADVERTISING	115	100	100	100
5130	VEHICLE REPAIRS & MAINTENANCE	52,815	41,000	41,000	41,000
5140	EQUIPMENT RENTAL & MAINTENANCE	12,731	13,000	22,700	13,000
5150	OPERATING EXPENSE	1,238	1,026	1,360	1,026
5210	SCHOOLS & SEMINARS	1,120	690	690	690
5271	ACCOUNTING SERVICES SALARY/EXP.	2,667	4,000	4,000	4,000
5272	D.P.W. SALARY & EXPENSE	3,800	5,000	5,000	5,000
5340	BUILDING/VEHICLE INSURANCE	3,911	3,911	4,066	3,911
CONTRACTUAL SERVICES		<u>79,867</u>	<u>75,927</u>	<u>80,916</u>	<u>75,927</u>
SUPPLIES AND MATERIALS					
5090	SUPPLIES/OFFICE EXPENSE	1,822	2,670	2,670	2,670
5095	Office Equip & Small Tools	-	-	-	-
5120	VEHICLE GAS & OIL	48,227	50,000	47,000	50,000
5135	TIRES & TIRE REPAIR	14,501	13,424	21,000	13,424
5200	UNIFORM EXPENSE	1,621	1,680	2,100	1,680
SUPPLIES AND MATERIALS		<u>66,171</u>	<u>67,774</u>	<u>72,770</u>	<u>67,774</u>
OTHER FINANCING USES					
5490	LANDFILL FEES	33,249	34,156	40,000	45,000
5810	DEPRECIATION EXPENSE-TRASH	166,091	80,000	57,000	80,000
OTHER FINANCING USES		<u>199,340</u>	<u>114,156</u>	<u>97,000</u>	<u>125,000</u>
Totals for dept 08 - TRASH		<u><u>674,318</u></u>	<u><u>621,088</u></u>	<u><u>546,535</u></u>	<u><u>699,821</u></u>

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 04 - Sanitation Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2019 ACTUAL EXPENSE	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2021 PROPOSED BUDGET
Dept 77 - GARBAGE					
PERSONAL SERVICES					
5010	SALARIES	182,770	191,801	230,000	199,473
5011	OVERTIME	33	2,000	350	2,000
5900	FICA MATCH	13,347	14,138	16,715	14,724
5910	RETIREMENT EXPENSE	61,595	29,690	50,330	30,866
5920	GROUP INSURANCE	36,187	50,652	49,300	40,582
5930	UNEMPLOYMENT INSURANCE	200	558	(140)	558
5940	WORKERS COMP.INSURANCE	9,051	11,304	11,304	11,304
PERSONAL SERVICES		<u>303,183</u>	<u>300,143</u>	<u>357,859</u>	<u>299,507</u>
CONTRACTUAL SERVICES					
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	350	-	1,020	-
5070	TELEPHONE	4,148	4,600	4,234	4,211
5110	PRINTING & ADVERTISING	64	1,500	100	1,500
5130	VEHICLE REPAIRS & MAINTENANCE	41,436	39,000	53,000	39,000
5140	EQUIPMENT RENTAL & MAINTENANCE	409	2,520	500	2,520
5149	COLLECTION FEES	87	-	5	-
5210	SCHOOLS & SEMINARS	350	-	350	-
5270	CITY ENGINEER EXPENSE/SALARY	20,000	20,000	20,000	20,000
5271	ACCOUNTING SERVICES SALARY/EXP.	2,667	4,000	4,000	4,000
5272	D.P.W. SALARY & EXPENSE	3,800	5,000	5,000	5,000
5290	BUILDING REPAIR & MAINTENANCE	675	675	675	-
5340	BUILDING/VEHICLE INSURANCE	1,000	1,200	1,000	1,200
CONTRACTUAL SERVICES		<u>74,986</u>	<u>78,495</u>	<u>89,884</u>	<u>77,431</u>
SUPPLIES AND MATERIALS					
5090	SUPPLIES/OFFICE EXPENSE	1,927	21,549	36,000	21,799
5095	Office Equip & Small Tools	-	-	-	-
5120	VEHICLE GAS & OIL	54,345	55,033	46,300	55,033
5135	TIRES & TIRE REPAIR	23,991	20,065	24,000	20,065
5200	UNIFORM EXPENSE	1,813	1,680	1,300	1,680
SUPPLIES AND MATERIALS		<u>82,076</u>	<u>98,327</u>	<u>107,600</u>	<u>98,577</u>
OTHER FINANCING USES					
5148	BAD DEBT EXPENSE	2,445	13,000	13,000	13,000
5490	LANDFILL FEES	181,136	180,000	208,530	200,000
5810	DEPRECIATION EXPENSE-GARBAGE	370,987	190,000	190,000	175,000
OTHER FINANCING USES		<u>554,568</u>	<u>383,000</u>	<u>411,530</u>	<u>388,000</u>
Totals for dept 77 - GARBAG		<u>1,014,813</u>	<u>859,965</u>	<u>966,873</u>	<u>863,515</u>

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 04 - Sanitation Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2019 ACTUAL EXPENSE	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2021 PROPOSED BUDGET
Dept 78 - RECYCLE					
PERSONAL SERVICES					
5010	SALARIES	149,207	86,939	102,955	92,298
5011	OVERTIME	70	1,000	500	1,000
5900	FICA MATCH	10,861	6,590	7,556	7,000
5910	RETIREMENT EXPENSE - APERS	46,721	13,472	34,830	14,293
5920	GROUP INSURANCE EXPENSE	20,901	10,130	13,600	10,145
5930	UNEMPLOYMENT INSURANCE	120	209	(84)	209
5940	WORKERS COMP.INSURANCE	2,700	3,228	3,228	3,228
PERSONAL SERVICES		230,580	121,568	162,585	128,173
CONTRACTUAL SERVICES					
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	2,680	5,080	5,300	5,080
5050	ELECTRICITY	7,812	8,700	6,645	7,322
5110	PRINTING & ADVERTISING	250	265	200	265
5130	VEHICLE REPAIRS & MAINTENANCE	8,959	9,000	8,000	9,000
5140	EQUIPMENT RENTAL & MAINTENANCE	2,298	2,000	4,000	2,000
5210	SCHOOLS & SEMINARS	155	335	200	335
5271	ACCOUNTING SERVICES SALARY/EXP.	2,667	4,000	4,000	4,000
5272	D.P.W. SALARY & EXPENSE	3,800	5,000	5,000	5,000
5290	BUILDING REPAIR & MAINTENANCE	1,469	4,550	3,000	4,550
5340	BUILDING/VEHICLE INSURANCE	6,431	8,048	7,000	8,048
CONTRACTUAL SERVICES		36,521	46,978	43,345	45,600
SUPPLIES AND MATERIALS					
5090	SUPPLIES/OFFICE EXPENSE	17,636	5,975	5,975	5,975
5095	Office Equip & Small Tools	-	-	-	-
5120	VEHICLE GAS & OIL	10,274	11,570	4,000	11,570
5200	UNIFORM EXPENSE	863	720	800	720
SUPPLIES AND MATERIALS		28,773	18,265	10,775	18,265
OTHER FINANCING USES					
5810	DEPRECIATION EXPENSE-RECYCLING	45,664	45,661	38,440	45,661
OTHER FINANCING USES		45,664	45,661	38,440	45,661
Totals for dept 78 - RECYCL		341,538	232,472	255,145	237,699
APPROPRIATIONS - FUND 04		2,030,669	1,713,525	1,768,553	1,801,035

CITY OF JACKSONVILLE, ARKANSAS

AG&F FOUNDATION SHOOTING SPORTS COMPLEX BUDGETARY CHANGES IN REVENUES, EXPENSES, AND RETAINED EARNINGS BUDGET 2021

Revenues:

Charges for services	290,000
Other operating income	95,000
Nonoperating income	175,000
Total Income	<u>560,000</u>

Operating expenses:

Salaries, wages and employee benefits	290,306
Supplies and materials	15,500
Contractual services	71,143
Depreciation	85,321
Capital Outlays	-
Other	160,000
Total Operating expenses	<u>622,270</u>

Net gain (loss)	<u><u>(62,270)</u></u>
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**BUDGET REPORT FOR CITY OF JACKSONVILLE
AG&F FOUNDATION SHOOTING SPORTS COMPLEX REVENUES**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2019 ACTUAL REVENUE	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2021 PROPOSED BUDGET
CHARGES FOR SERVICES					
47-00-4341	AF&G SHOOTING RANGE - FEES	163,356	150,000	108,537	170,000
47-00-4342	AF&G SHOOTING RANGE - RENTALS	28,048	30,000	10,195	35,000
47-00-4343	SHOOTING RANGE TARGETS	75,127	76,000	40,000	85,000
CHARGES FOR SERVICES		<u>266,531</u>	<u>256,000</u>	<u>158,732</u>	<u>290,000</u>
MISCELLANEOUS					
47-00-4345	PRO SHOP SALES	82,432	95,000	36,000	85,000
47-00-4900	MISCELLANEOUS INCOME	56,189	10,000	7,800	10,000
MISCELLANEOUS		<u>138,621</u>	<u>105,000</u>	<u>43,800</u>	<u>95,000</u>
OTHER FINANCING SOURCES					
47-00-4940	OPERATING TRANSFERS	175,000	100,000	175,000	175,000
OTHER FINANCING SOURCES		<u>175,000</u>	<u>100,000</u>	<u>175,000</u>	<u>175,000</u>
Total Estimated Revenues		<u><u>580,152</u></u>	<u><u>461,000</u></u>	<u><u>377,532</u></u>	<u><u>560,000</u></u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2019 ACTUAL EXPENSE	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2021 PROPOSED BUDGET
PERSONAL SERVICES					
5010	SALARIES	77,665	76,132	76,500	79,177
5011	OVERTIME	9,978	10,000	3,300	10,000
5020	PART - TIME HELP	124,580	125,550	78,770	137,700
5900	FICA MATCH	16,030	15,990	11,904	17,152
5910	RETIREMENT EXPENSE	(4,915)	25,229	26,595	26,837
5920	GROUP INSURANCE	13,101	14,637	14,667	14,667
5930	UNEMPLOYMENT INSURANCE	320	558	(224)	558
5940	WORKERS COMP.INSURANCE	2,888	4,215	4,215	4,215
PERSONAL SERVICES		239,647	272,311	215,727	290,306
CONTRACTUAL SERVICES					
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	4,115	3,000	3,524	4,750
5050	ELECTRICITY	21,455	22,000	20,000	19,900
5070	TELEPHONE	7,689	8,000	7,803	7,968
5130	VEHICLE REPAIRS & MAINTENANCE	198	500	240	500
5140	EQUIPMENT RENTAL & MAINTENANCE	12,424	17,000	12,555	17,000
5150	OPERATING EXPENSE	5,329	5,000	3,109	5,000
5290	BUILDING REPAIR & MAINTENANCE	9,887	10,400	8,359	10,525
5340	BUILDING/VEHICLE INSURANCE	6,042	5,500	5,964	5,500
5842	TREES,PLANTS,FLOWERS ETC.	-	-	-	-
CONTRACTUAL SERVICES		67,139	71,400	61,554	71,143
SUPPLIES AND MATERIALS					
5090	SUPPLIES/OFFICE EXPENSE	14,063	15,000	8,804	15,000
5095	Office Equip & Small Tools	1,186	492	1,253	0
5120	VEHICLE GAS & OIL	364	500	535	500
SUPPLIES AND MATERIALS		15,613	15,992	10,592	15,500
OTHER FINANCING USES					
5147	COST OF GOODS SOLD	160,087	85,000	85,000	160,000
5810	DEPRECIATION EXPENSE	83,060	83,060	85,321	85,321
OTHER FINANCING USES		243,147	168,060	170,321	245,321
CAPTIAL OUTLAY					
5500	EQUIPMENT PURCHASES	-	-	-	-
5540	CONSTRUCTION	-	-	-	-
CAPTIAL OUTLAY		-	-	-	-
APPROPRIATIONS - FUND 47		565,546	527,763	458,194	622,270



CITY OF JACKSONVILLE, ARKANSAS

EMERGENCY MEDICAL SERVICES FUND

BUDGETARY CHANGES IN REVENUES, EXPENSES, AND RETAINED EARNINGS

BUDGET 2021

Revenues:

Charges for services	2,152,200
Other operating income	24,891
Nonoperating income	<u>175,000</u>
Total Income	2,352,091

Operating expenses:

Salaries, wages and employee benefits	1,010,997
Supplies and materials	131,629
Contractual services	179,805
Depreciation	165,000
Other	<u>800,000</u>
Total Operating expenses	2,287,431

Net gain (loss)

64,660

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2019 ACTUAL REVENUE	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2021 PROPOSED BUDGET
CHARGES FOR SERVICES					
61-00-4386	BAD DEBTS RECOVERED	0	500	98	100
61-00-4550	MEMBERSHIP RECEIPTS	50	2,000	2,100	2,100
61-00-4750	AMBULANCE SERVICE BILLING	2,132,044	2,040,000	2,148,955	2,150,000
CHARGES FOR SERVICES		<u>2,132,094</u>	<u>2,042,500</u>	<u>2,151,153</u>	<u>2,152,200</u>
INTERGOVERNMENTAL					
61-00-4400	GRANT INCOME	16,171	19,241	61,204	24,891
INTERGOVERNMENTAL		<u>16,171</u>	<u>19,241</u>	<u>61,204</u>	<u>24,891</u>
MISCELLANEOUS					
61-00-4700	Net Appreciation(depreciation) in F	-	-	-	-
61-00-4900	MISCELLANEOUS INCOME	59	-	150	-
MISCELLANEOUS		<u>59</u>	<u>-</u>	<u>150</u>	<u>-</u>
INVESTMENT INCOME					
61-00-4710	INTEREST INCOME	17	-	-	-
INVESTMENT INCOME		<u>17</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES					
61-00-4940	INTERFUND TRANSFERS	400,000	175,000	300,000	175,000
OTHER FINANCING SOURCES		<u>400,000</u>	<u>175,000</u>	<u>300,000</u>	<u>175,000</u>
Total Estimated Revenues		<u><u>2,548,341</u></u>	<u><u>2,236,741</u></u>	<u><u>2,512,507</u></u>	<u><u>2,352,091</u></u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2019 ACTUAL EXPENSE	2020 ORIGINAL BUDGET	2020 AMENDED BUDGET	2021 PROPOSED BUDGET
PERSONAL SERVICES					
5010	SALARIES	501,243	554,266	593,621	642,011
5011	OVERTIME	80,539	41,012	81,636	42,646
5370	STATE RETIREMENT PLAN	348,933	131,382	150,000	152,047
5900	FICA MATCH	9,305	9,905	12,644	11,241
5910	RETIREMENT EXPENSE	-	5,521	5,576	5,742
5920	GROUP INSURANCE	91,941	120,628	121,937	130,984
5930	UNEMPLOYMENT INSURANCE	480	836	(336)	836
5940	WORKERS COMP.INSURANCE	25,176	25,490	25,490	25,490
PERSONAL SERVICES		<u>1,057,617</u>	<u>889,040</u>	<u>990,568</u>	<u>1,010,997</u>
CONTRACTUAL SERVICES					
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	13,221	81,520	96,014	72,669
5110	PRINTING & ADVERTISING	-	800	624	624
5130	VEHICLE REPAIRS & MAINTENANCE	22,388	19,000	25,616	15,500
5140	EQUIPMENT RENTAL & MAINTENANCE	13,416	21,287	27,990	25,569
5150	OPERATING EXPENSE	1,257	500	1,171	1,200
5160	RADIO REPAIR & MAINTENANCE	1,159	1,600	1,887	1,000
5180	POSTAGE	2,738	2,500	2,500	3,255
5210	SCHOOLS & SEMINARS	44,742	43,983	27,325	43,983
5280	PROFESSIONAL DUES	1,650	1,640	1,830	1,745
5340	BUILDING/VEHICLE INSURANCE	4,808	4,808	11,291	14,260
CONTRACTUAL SERVICES		<u>105,379</u>	<u>177,638</u>	<u>196,248</u>	<u>179,805</u>
SUPPLIES AND MATERIALS					
5090	SUPPLIES/OFFICE EXPENSE	126	1,692	43,491	2,761
5092	AMBULANCE SUPPLIES	100,400	87,200	130,750	95,674
5095	Office Equip & Small Tools<\$5000	-	11,329	14,472	3,100
5120	VEHICLE GAS & OIL	28,473	25,133	23,694	23,694
5135	TIRES & TIRE REPAIR	1,678	3,800	1,583	5,600
5200	UNIFORM EXPENSE	-	500	10,952	800
SUPPLIES AND MATERIALS		<u>130,677</u>	<u>129,654</u>	<u>224,942</u>	<u>131,629</u>
OTHER FINANCING USES					
5148	BAD DEBT EXPENSE	865,675	800,000	800,000	800,000
5810	DEPRECIATION EXPENSE-AMBULANCE	94,956	85,000	163,935	165,000
OTHER FINANCING USES		<u>960,631</u>	<u>885,000</u>	<u>963,935</u>	<u>965,000</u>
APPROPRIATIONS - FUND 61		<u><u>2,254,304</u></u>	<u><u>2,081,332</u></u>	<u><u>2,375,693</u></u>	<u><u>2,287,431</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 \$1.41 million in long-term capital projects and activities have been identified, evaluated, planned, and projected. This includes \$184 thousand in infrastructure construction improvements, \$795 thousand in equipment replacement, and \$436 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 - \$ 62,561

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.

Police Shooting Range Improvements - \$ 12,122

In order for our Police Department to maintain their shooting skills, there is a shooting range located behind their building. On occasion, other law enforcement agencies use our shooting range for their training. The FBI has requested some improvement to our shooting range in order to provide their training needs. Along with this request, they have provided the funding for those improvements.

City of Jacksonville Public Facilities Board - \$ 34,628

The Residential Housing Facilities Board, which was established to assist low and moderate income families obtain safe residential housing through purchasing and issuing mortgage

loans, became the City of Jacksonville Public Facilities Board in 2009. The new board was established for planning, development, and financing public facility projects to benefit the city as a whole.

Miscellaneous Capital Improvement Projects - \$ 74,293

The City of Jacksonville maintains a list of capital improvement projects for future improvements as funding becomes available. Currently, the list includes a lead curtain for the Arkansas Game and Fish Foundation Shooting Range and a new sports complex on Wooten Road.

II. Capital Drainage

Master Drainage Plan - \$ 435,834

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 - \$ 390,690

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 - \$ 404,329

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.

Capital Improvement Revenue Bonds - **\$ 7,935,000**

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 capital improvement revenue bond obligations and finance the cost of various capital improvements. The breakdown is as follows:

The City of Jacksonville issued \$8,815,000 in Capital Improvement Revenue Bonds in 2015. The proceeds from these bonds refunded \$1,906,894.06 for a loan to purchase the equipment for 9-1-1 Communications, refunded \$1,285,670.27 for a loan to refinance the purchase of property on Graham Road and the construction of a public trap/skeet/archery shooting range, and refunded \$1,315,866.30 for a loan 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. In addition to refunding these three loans, the bonds also financed some additional capital improvement. 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 amount refunded by the new bonds was \$5,910,000.

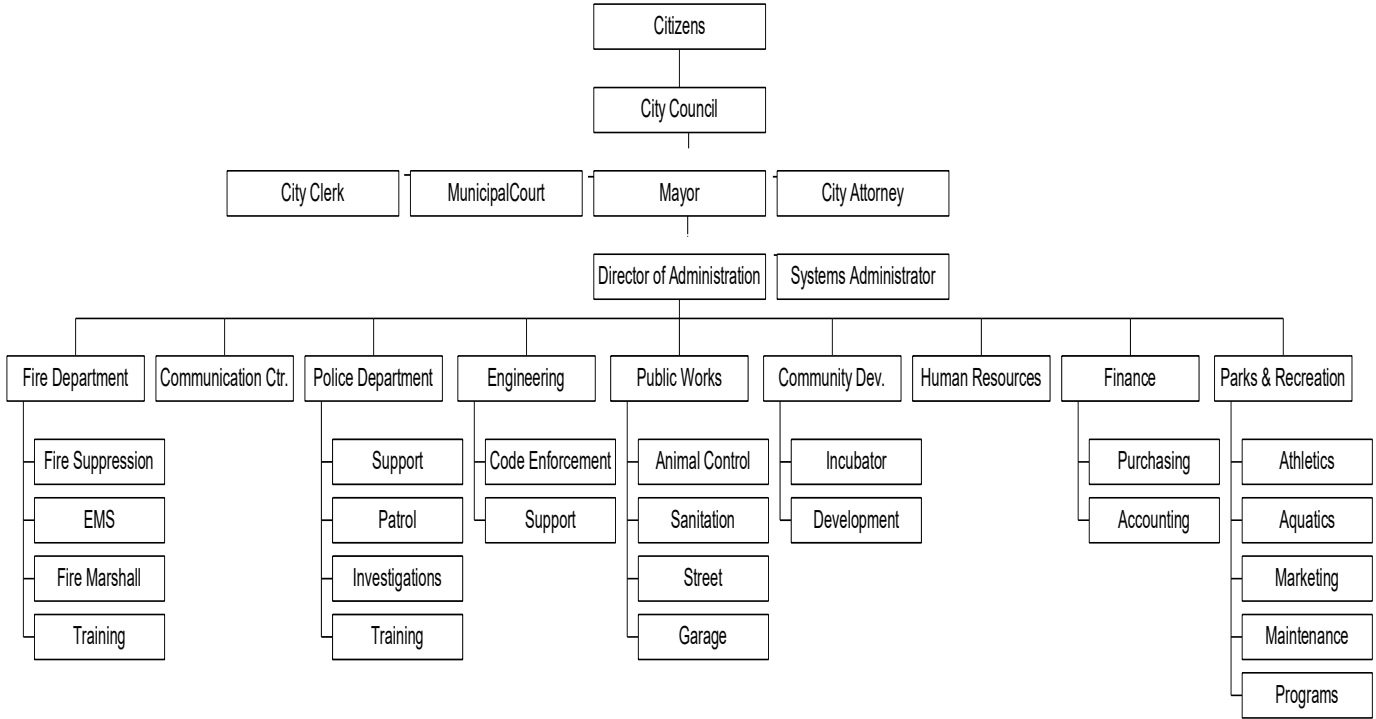
The City of Jacksonville took this opportunity to finance some additional capital improvements. They include renovating the court room (\$800,000), constructing a city mechanic shop with a car wash (\$400,000), and replacing the roof at the public safety building (\$80,000).

The aggregate of the bonds were \$7,935,000 for the duration of 20 years. They were sold on December 29, 2020. 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. Bonds outstanding at the end of December 2020 were \$7.94 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. 1650 (#24– 2020)

AN ORDINANCE ADOPTING AN AMENDED FISCAL BUDGET FOR 2021; 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 2021 General Fund of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Funds Available for the 2021 General Fund:	\$	20,993,819.00
Amended Budgeted Disbursements for 2021:		
1. General Government	\$	2,457,083.00
2. Public Safety		13,327,357.00
3. Judicial		769,531.00
4. Public Works		<u>4,439,848.00</u>
 TOTAL	 \$	 20,993,819.00

SECTION TWO: The Budget for operation of the 2021 Street Fund of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Revenue Funds Available for the 2021 Street Fund:	\$	2,688,500.00
Budgeted Disbursements for 2021:	\$	2,688,500.00

SECTION THREE: The Budget for operation of the 2021 Sanitation Fund of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Revenue Funds Available for the 2021 Sanitation Fund:	\$	1,848,220.00
Budgeted Disbursements for 2021:	\$	1,801,035.00

SECTION FOUR: The Budget for operation of the 2021 Emergency Medical Services Fund of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Revenue Funds Available for the
2021 EMS Fund: \$ 2,352,091.00

Budgeted Disbursements for 2021: \$ 2,287,431.00

SECTION FIVE: The Budget for operation of the 2021 AG&F Foundation Shooting Sports Complex of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Revenue Funds Available for the
2021 Shooting Complex Fund: \$ 560,000.00

Budgeted Disbursements for 2021: \$ 622,270.00

SECTION SIX: The appropriations made herein include additional pay for holidays for all current 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 2021 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, 2021.

APPROVED AND ADOPTED THIS _____ DAY OF DECEMBER, 2020.

CITY OF JACKSONVILLE, ARKANSAS

BOB JOHNSON, MAYOR

ATTEST:

APPROVED AS TO FORM:

SUSAN DAVITT, CITY CLERK

STEPHANIE FRIEDMAN, CITY ATTORNEY