



2022



# Annual Operating Budget

City of Jacksonville, Arkansas

# Jacksonville

## *Looking Forward*

Like most Cities, Jacksonville is looking forward to the new challenges that 2022 will bring. Over the past few years, the COVID 19 pandemic had negative impacts on businesses, and the general public. While the pandemic is still lingering on, Jacksonville is experiencing the return of patrons to our parks and city offices. The pandemic forced our citizens to use more drive-thru services and conduct more business transactions remotely rather than in person. We expect this to be the normal trend even after the pandemic is over. The City of Jacksonville is looking forward to increase broadband and cyber security along with improve our infrastructure to better assist our citizens now and in the future.

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. Jacksonville has easy access to interstate transportation routes, the Bill and Hillary Clinton National Airport, the Little Rock River Port, and the State Capitol.

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 an important part of Jacksonville. Unity Health, who has recently purchased the local hospital in our City, is making renovations in order for the first phase of the opening to occur during the summer of 2022. The first phase includes the Emergency Room, ICU, Labs, and Imaging. The remainder of the hospital will open in phases. We also have two fully operational hospitals within a 15 minute drive from Jacksonville. In addition to hospital care, we also have an Urgent Care facility for emergencies and several medical clinics throughout the City that have therapist, counselors, dentists, optometrists, chiropractors, and physicians.

Jacksonville continues to increase in households throughout the community. Currently, we have three new subdivisions under construction. Numerous subdivisions allow the city to appeal to any budget. Housing options range from apartment living to grand-scale homes. 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 the 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 5,479 active duty personnel and employs 1,151 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 Parks and Recreation Trunk or Treat 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 12 shopping centers, 5 flea markets, and 53 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 replicates 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. 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, a fishing pond, 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, 2 dog parks, skate park, walking trails, 2 canoe ramps, and playgrounds. Throughout the year, our parks hosts several tournaments for baseball, softball, basketball, basketball, and trap shooting along with other sports activities such as kickball and volleyball.

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

# City of Jacksonville, Arkansas

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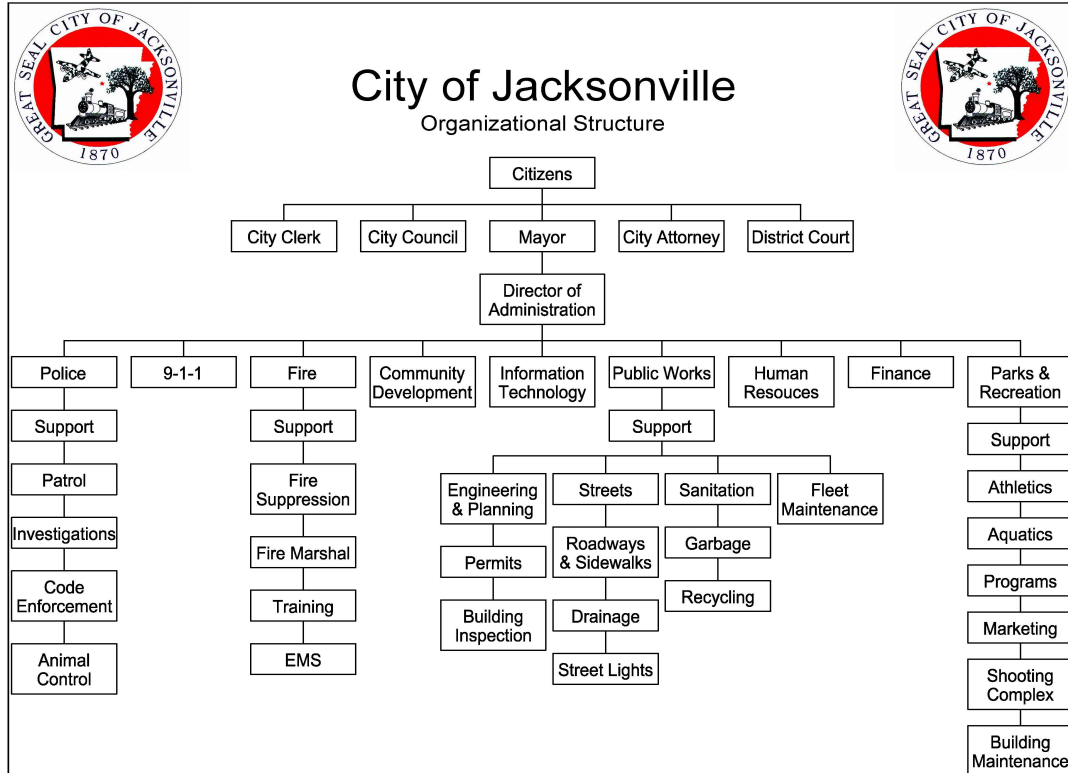
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# CITY OF JACKSONVILLE, ARKANSAS

## City Council and Other Elected Officials

|                    |                             |
|--------------------|-----------------------------|
| Bob Johnson        | Mayor                       |
| Mike Deitz         | Alderman, Ward 1 Position 1 |
| James Bolden III   | Alderman, Ward 1 Position 2 |
| Brian Blevins      | Alderman, Ward 2 Position 1 |
| Terry Sansing      | Alderman, Ward 2 Position 2 |
| Reedie Ray         | Alderman, Ward 3 Position 1 |
| Barbara Mashburn   | Alderman, Ward 3 Position 2 |
| Tara Smith         | Alderman, Ward 4 Position 1 |
| Mary Twitty        | Alderman, Ward 4 Position 2 |
| Mike Traylor       | Alderman, Ward 5 Position 1 |
| Rose Rains         | Alderman, Ward 5 Position 2 |
| Susan Davitt       | City Clerk                  |
| Stephanie Friedman | City Attorney               |
| Rita Bailey        | District Judge              |

## Organizational Structure



## **CITY OF JACKSONVILLE, ARKANSAS BUDGET DOCUMENT**

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

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

### **Budget Message**

This section begins with a brief review setting forth the budgetary plan and objectives, as proposed by the Mayor for 2022. 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 2022 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 2019, Actual 2020, Budgeted 2021, and Budgeted 2022 figures.

## **Capital Improvement Plan and Debt**

This section contains a synopsis of the 2022 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 20, 2022  
Members of City Council and  
Citizens of Jacksonville

I am pleased to submit the Budget for 2022 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 2022 and proposes necessary adjustments to the Capital Improvements Program.

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

### **2022 Budgetary Goals**

*Some of the budgetary goals for 2022 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 2022 budget is directed toward continued implementation of the goals of the JCDD and the requests from our citizens through surveys. 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 2021 fiscal year showed an increase for the City of Jacksonville compared to 2020. The majority of the increase is due to increased sales tax from internet sales. Due to the COVID-19 pandemic, more people have turned to online sales rather than shopping in person. Sales taxes for operations and capital increased by 12% overall with operational and capital costs increasing by 16% when compared to the prior year. Revenues from permits, franchise fees, and charges for services all had a slight increase compared to 2020.

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.

Through Federal funding such as the CARES Act and the American Rescue Plan, the City of Jacksonville has been able to make necessary purchases without increasing the budget. These funds are considered “one-time” monies so they will be used for “one-time” purchases without re-occurring costs.

## **Budgetary Guiding Principles**

Goals have been established by the administration and City Council for 2022. 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 25% 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 2022 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 2021 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 2022 total \$31.3 million, representing an increase of 10% from the 2021 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.

| <b>Summary of Fund Expenditures (In Dollars)</b> |                      |                      |                          |
|--|----------------------|----------------------|--------------------------|
|  |                      |                      |                          |
| <b>Category</b>                                  | <b>Budgeted 2021</b> | <b>Proposed 2022</b> | <b>Change in Dollars</b> |
| Personal services                                | 19,238,170           | 20,993,856           | \$ 1,755,686             |
| Supplies and materials                           | 1,125,591            | 1,236,212            | 110,621                  |
| Contractual services                             | 4,501,611            | 4,848,079            | 346,468                  |
| Depreciation                                     | 550,982              | 531,811              | (19,171)                 |
| Cost of Goods Sold                               | 221,150              | 146,150              | (75,000)                 |
| Landfill fees                                    | 245,000              | 225,000              | (20,000)                 |
| Bad debt   | 813,000              | 813,000              | -                        |
| <b>Total Operating Expenditures</b>              | <b>26,695,504</b>    | <b>28,794,108</b>    | <b>2,098,604</b>         |
| Capital outlay                                   | 998,825              | 1,720,190            | 721,365                  |
| Transfers  | 698,726              | 825,000              | 126,274                  |
| <b>Total Expenditures</b>                        | <b>\$ 28,393,055</b> | <b>\$ 31,339,298</b> | <b>\$ 2,946,243</b>      |

It should be noted that the total percentage of budget spent on operating expenditures decreases by 2% in 2022 as compared to 2021, while Capital Outlay increases by 2% from 2021.

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

| <b>Fund Totals as Percent of Total Budget</b> |                      |                |                      |                |
|---|----------------------|----------------|----------------------|----------------|
| <b>Fund Level</b>                             | <b>Budgeted 2021</b> |                | <b>Proposed 2022</b> |                |
|   | <b>Budget</b>        | <b>% Total</b> | <b>Budget</b>        | <b>% Total</b> |
|   | General Fund         | 20,993,819     | 73.94%               | 23,435,689     |
| Street Fund                                   | 2,688,500            | 9.47%          | 2,718,500            | 8.67%          |
| Sanitation Fund                               | 1,801,035            | 6.34%          | 1,885,508            | 6.02%          |
| AG&F Shooting Sports Complex                  | 622,270              | 2.19%          | 553,867              | 1.77%          |
| Emergency Medical Services Fund               | 2,287,431            | 8.06%          | 2,745,734            | 8.76%          |
| <b>Total - All Fund Levels</b>                | <b>28,393,055</b>    | <b>100.00%</b> | <b>31,339,298</b>    | <b>100.00%</b> |

The General Fund is the largest fund, accounting for \$23.4 million of total expenditures and is the general operating fund of the City. Any municipal activity not designated by law or in conflict with activities of another fund is managed through the General Fund. Examples of general fund activity include general government administration, police and fire protection, as well as the district court and parks and recreation activity. The activities of the general fund are funded principally by sales and use taxes collected from individuals and businesses, utility franchise fees, and intergovernmental revenues such as state tax turnback funds and state and federal grants.

The Street Fund, which is a special revenue fund, is primarily funded 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 2022 budget provides funding for activities totaling a little over \$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 2022 operating plan for the Street Fund is 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 \$1.9 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 is under the Parks and Recreation Department. The activity costs supported through this operation for 2022 is \$553,867. The capital assets used in this activity are recognized in its financial statements and annual depreciation expense is recognized on those assets.

The Emergency Medical Services Fund is an enterprise fund that accounts for the activities of the City’s ambulance service and is under the Fire Department. Activity costs supported through this operation for 2022 are \$2.7 million. Its purpose is to provide useful management information regarding the extent to which user fees/charges support ambulance services and identifies the extent to which other available revenues are needed to subsidize this service. The capital assets used in this activity are recognized in its financial statements and annual depreciation expense is recognized on those assets.

| <b>Comparison - All budgeted Funds</b> |   |   |                              |
|--|---|---|------------------------------|
|  | <b>Expenditures/<br/>Expense<br/>Budget</b> | <b>Expenditures/<br/>Expense<br/>Budget</b> | <b>Percentage<br/>Change</b> |
|  | <b>2021</b>                                 | <b>2022</b>                                 |                              |
| General Fund                           | 20,993,819                                  | 23,435,689                                  | 11.63%                       |
| Street Fund                            | 2,688,500                                   | 2,718,500                                   | 1.12%                        |
| Sanitation Fund                        | 1,801,035                                   | 1,885,508                                   | 4.69%                        |
| AG&F Shooting Sports Complex           | 622,270                                     | 553,867                                     | -10.99%                      |
| Emergency Medical Services Fund        | 2,287,431                                   | 2,745,734                                   | 20.04%                       |
|  | <b>28,393,055</b>                           | <b>31,339,298</b>                           | <b>10.38%</b>                |

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

Personnel costs were affected by an increase in lowest full time employee salary to \$31,200. The cost of medical insurance increased but was not passed on to the employees. The employees also received an overall 2% raise. In the General Fund, there was an increase by 9%. The Street Fund had a decrease in personnel cost of 16% due to re-organization and the Shooting Sports Complex had less than 1% decrease due to reduction in part-time help. The Sanitation Fund had an increase in personnel cost of 7%. The Emergency Medical Services had personnel cost that increased by approximately 38%, which includes six new positions. Due to the economy, salary levels are maintained at a conservative level. Salaries are reviewed every year during the budget process and increases are dependent on the current status of the economy.

Supplies and materials increased by 5% in the General Fund and increased 47% in the Emergency Medical Services Fund due to changes in requests for vehicle repairs and schools and seminars. Request for vehicle gas and oil increased in the Sanitation Fund.

Contract services in the General Fund increased by 12%. This was due to increases in repairs and maintenances, jail expense, and operating transfers. The Street Fund decreased by 7% due to a decrease in engineering contract services. The Emergency Medical Services increased by 15% due to decrease in repair and maintenance and property insurance.

Capital outlay increased by 160% in the General Fund. This increase is due to the purchases of vehicles, and additional police, fire, and park equipment. The Street Fund increased 22% due to increase in equipment purchases and construction of sidewalks and gutters.

As a general note, the General Fund maintains a contingency expenditure category for fiscal year 2022. 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 88 days of operational costs with a target of 60 days (16%) being the most desirable according to our reserve policy. The 2022 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 5% increase in the 2022 budget compared to 2021 due to personnel, contract services, and Depreciation expense. The AG&F Foundation Shooting Sports Complex Fund has a decrease of 11% compared to 2021 due to a decrease in personnel expense and cost of goods sold. The Emergency Medical Services Fund has a 20% increase in 2022 compared to 2021 due to personnel, 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 2022 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.

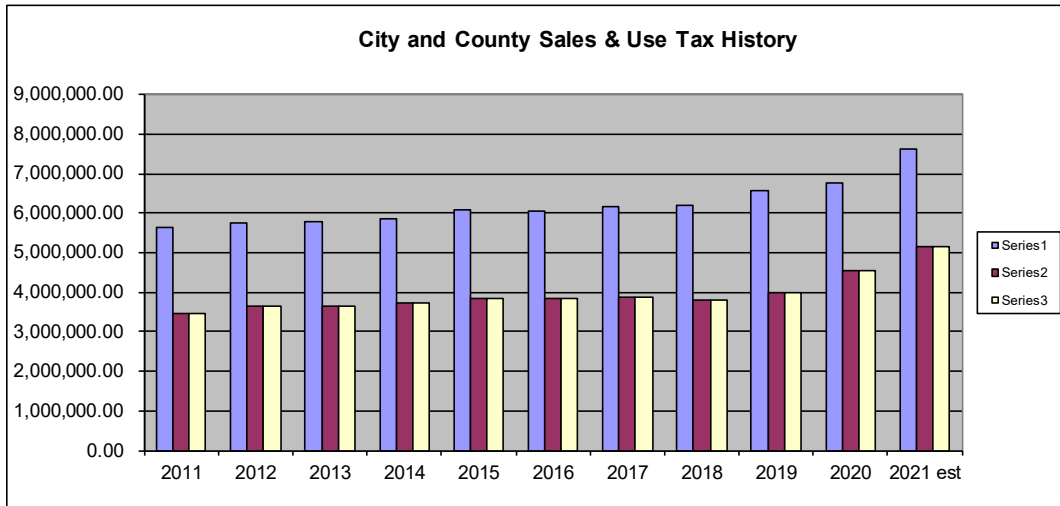
## **SELECTED REVENUE GRAPHS**

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.

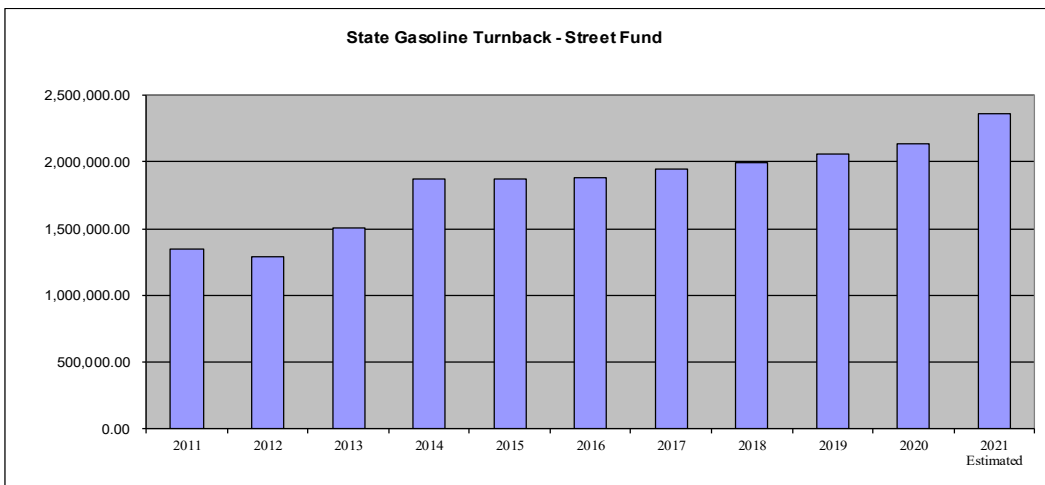
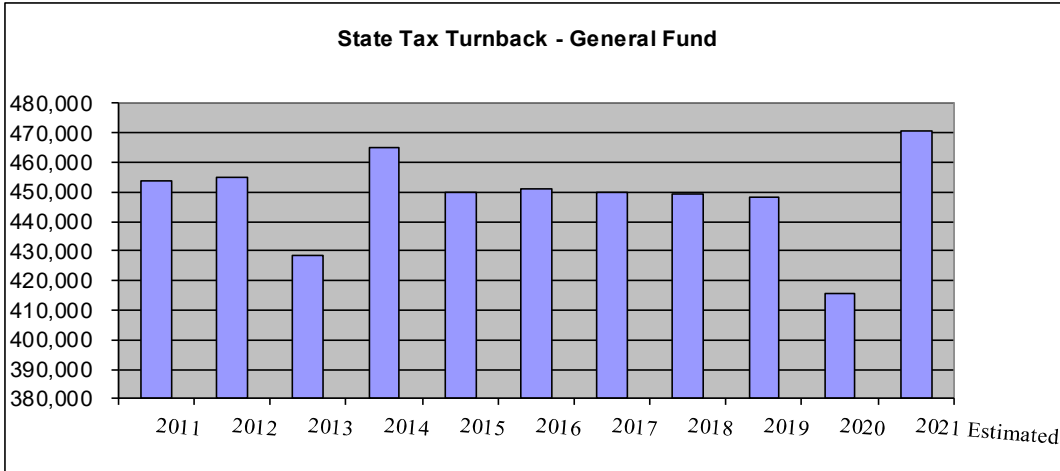
Again in November of 2003, voters approved another permanent one-cent sales tax for the purpose of funding capital projects approved by the citizenry in the Comprehensive Development Plan as well as for other capital projects and operations. The Comprehensive Plan identified over \$12 million in capital 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 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. In 2021, as a result of the 2020 census, the City’s share remained at 7.4%. However, Jacksonville’s population increased to 29,477 from 28,364.

**State Tax Turnback**

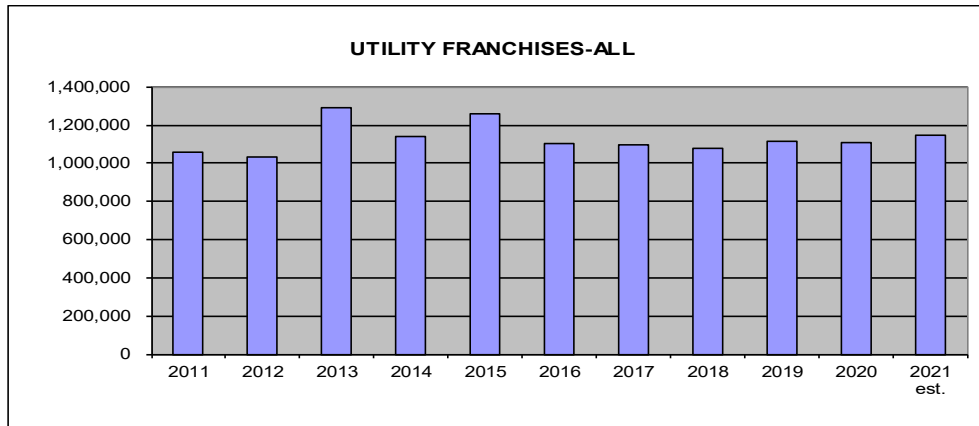
Jacksonville receives state tax turnback funds each year in both the General Fund and the Street Fund. The distribution amount is a per capita share of the state’s population. For the coming year, the Arkansas Municipal League (AML), the advocate for Arkansas cities, has estimated that the per capita 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 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 2022, the Street Fund anticipates the completion of approximately \$977,490 in capital projects which include drainage, the seven year asphalt plan, and the master sidewalk plan.

### Utility Franchise Fees

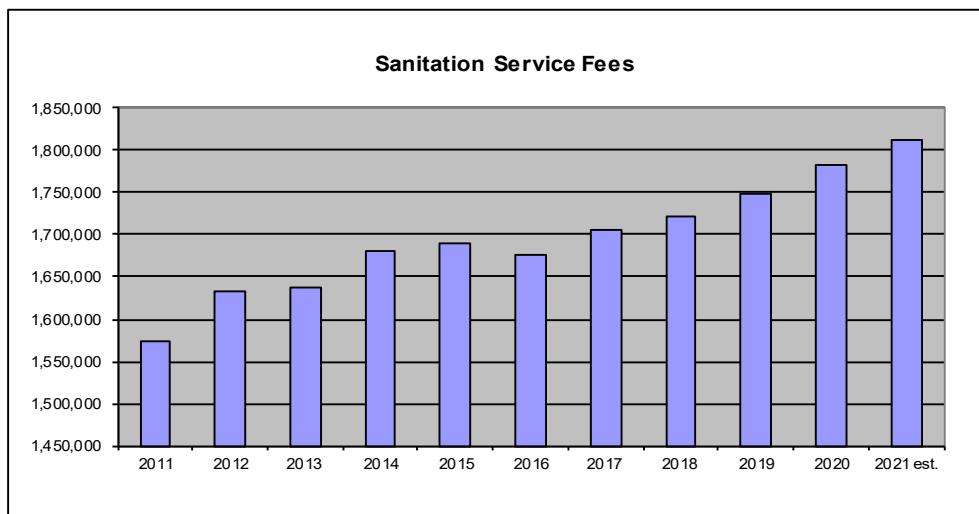
Acting by ordinance or resolution of its council, board of directors, or commission, every city and town shall have jurisdiction to determine the quality and character of each kind of, and rates for, product or service to be furnished or rendered by any public utility within the city or town and all 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. Sanitation revenues have increased over the past five years due to increase in number of households created by new subdivisions. During the COVID 19 pandemic, several of our citizens spent extra time at home. During that time, several of them spent the time decluttering and cleaning out unwanted items which increased our bulk pickup revenues.



## 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.

|                            | <b>Interest Rates</b> | <b>Maturity Date</b> | <b>Principal on December 31, 2021</b> |
|----------------------------|-----------------------|----------------------|---------------------------------------|
| Revenue Bonds, Series 2020 | 2.0-2.375%            | 2021-2040            | \$7,860,000                           |

## 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 2022.

| <b>Authorized Positions - 2022</b>     |                  |                  |                |
|--|------------------|------------------|----------------|
|  | <b>Full Time</b> | <b>Part Time</b> | <b>Elected</b> |
| <b>General Fund</b>                    |                  |                  |                |
| City Clerk                             | 1                | -                | 1              |
| City Council                           | -                | -                | 10             |
| Police Department                      | 83               | -                | -              |
| Fire Department                        | 57               | -                | -              |
| Office of the Mayor                    | 1                | -                | 1              |
| City Attorney                          | 1                | -                | 1              |
| 9-1-1 Emergency Response               | 14               | 3                | -              |
| Municipal Court                        | 6                | -                | -              |
| Finance Department                     | 6                | -                | -              |
| Human Resources                        | 2                | 1                | -              |
| Animal Control                         | 5                | 1                | -              |
| Director of Public Works               | 2                | -                | -              |
| Engineering Department                 | 5                | -                | -              |
| Code Enforcement                       | 6                | -                | -              |
| Director of Administration             | -                | -                | -              |
| City Mechanic                          | 3                | -                | -              |
| Information Technology                 | 3                | -                | -              |
| Parks & Recreation                     | 26               | 55               | -              |
| <b>General Total</b>                   | <b>221</b>       | <b>60</b>        | <b>13</b>      |
| <b>Street Fund</b>                     |                  |                  |                |
| Street Department                      | 16               | 12               | -              |
| <b>Sanitation Fund</b>                 |                  |                  |                |
| Garbage                                | 5                | -                | -              |
| Trash                                  | 8                | -                | -              |
| Recycling                              | 3                | -                | -              |
| <b>Sanitation Total</b>                | <b>16</b>        | <b>-</b>         | <b>-</b>       |
| <b>AG&amp;F Shooting Complex</b>       |                  |                  |                |
| AG&F Shooting Complex                  | 2                | 13               | -              |
| <b>Emergency Medical Services Fund</b> |                  |                  |                |
| Emergency Medical Services Fund        | 20               | -                | -              |
| <b>CDBG</b>                            |                  |                  |                |
| Community Development                  | -                | -                | -              |
| <b>Staffing Totals</b>                 | <b>275</b>       | <b>85</b>        | <b>13</b>      |

## **BASIS OF ACCOUNTING AND THE BUDGET PROCESS**

### **Basis of Accounting**

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

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

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

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

### **The Budget Process**

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

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

Annual budgets are legally adopted for the operating funds which include the General Fund, Street Fund, Sanitation Fund, AG&F Foundation Shooting Sports Complex Fund, and the Emergency Medical Services Fund.

Generally accepted accounting principles (GAAP) state that the General Fund and the Street Fund budgets are to be prepared using the modified accrual basis of accounting.

Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available for use during the year and expenditures are recognized when the related liability is incurred. The City follows GAAP for the General Fund and Street Fund in preparing its budget. GAAP requires the Sanitation Fund, AG&F Foundation Shooting Sports Complex Fund, and the Emergency Medical Services Fund budgets be prepared using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

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

### **The Budget Organizational Structure**

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

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

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

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

## **FISCAL PERFORMANCE POLICIES**

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

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

## **Revenue Policies**

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

## **Operating Expenditure/Expense Policies**

1. The Mayor will propose, and the City Council will adopt, a balanced operating budget in which expenditures/expenses will not be allowed to exceed reasonably estimated resources and revenues. Basic and essential services provided by the City will receive first priority for funding.
2. The City will estimate expenditures/expenses on an objective and reasonable basis. Operating expenditures/expenses will be projected on a five year basis with an annual update.
3. The City will establish service measurements for all program areas when feasible. The service measures will reflect the demand, workload capability, and projected outcomes for the program to accomplish its goals and objectives.
4. Annual budgets shall be legally adopted for the five operating funds – General Fund, Street Fund, Sanitation Fund, AG&F Foundation Shooting Sports Complex Fund, and Emergency Medical Services Fund. Project budgets shall be approved for major capital projects.
5. The City will provide access to appropriate retirement plans for its employees. The City will make contributions for eligible employees at the level defined for the respective retirement plans.

6. The City will encourage delivery of services by other public and private organizations whenever and wherever greater efficiency, effectiveness, and service can be expected, as well as to develop and internally use technology and productivity advancements that will help reduce or avoid increasing personnel costs. The intent is to control personnel costs as a portion of the total budget, to more productively and creatively use available resources, and to avoid duplication of effort and resources.
7. The City will maintain a budgetary control system to help it adhere to the adopted budget and will prepare and maintain a system of regular fiscal reports comparing actual revenues and expenditures/expenses to budgeted amounts.
8. All budgets will be adopted on a basis consistent with generally accepted accounting principles (GAAP) except for depreciation expense in the applicable funds.
9. All appropriations lapse at year-end. Any encumbrance appropriated at year-end may be re-appropriated by the City Council in the subsequent year.
10. The legal level of budgetary control is at the fund level. However, each department will be given the opportunity to participate in the budget process.

### **Capital Improvement Policies**

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

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

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

1. The City will determine and follow the most cost-effective financing method for all capital projects. The City will pursue federal, state, and other funding to assist in capital projects and improvements.
2. All equipment with a value equal to or greater than \$5,000 per unit will be capitalized for financial reporting purposes. Any infrastructure improvement with a value equal or greater than \$25,000 will be capitalized for financial reporting purposes.
3. Capital projects and improvements will be constructed to:
  - Protect or improve the City's quality of life
  - Protect or enhance the community's economic vitality
  - Support and service new development

## **Debt Policies**

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

## **Reserve Policies**

The City will maintain an operating contingency reserve to:

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

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

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

## **Investment and Cash Management Policies**

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

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

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

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

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

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

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

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

## **Financial Reporting Policies**

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

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

The Finance Director or his/her designee will prepare monthly financial reports outlining a comparison between budget to actual performance for all budgeted funds and annual

financial reports, presenting a summary of financial activity by major types of funds and programs.

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

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

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

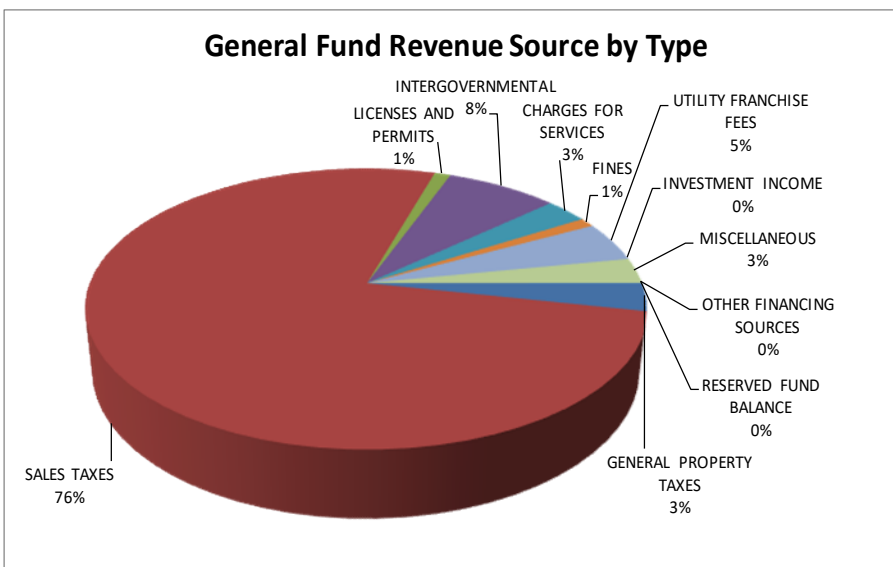
## FUND SUMMARIES

### The General Fund

The budget for general operations of the City of Jacksonville for 2022 will be \$23.4 million. This is an increase from \$20.9 million in the 2021 budget. Some of the increase comes from an increase in the Pulaski County Jail expense allocation, increase in repair and maintenance costs, and purchase new 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 \$17.9 million of the General Fund budget or 76% 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.

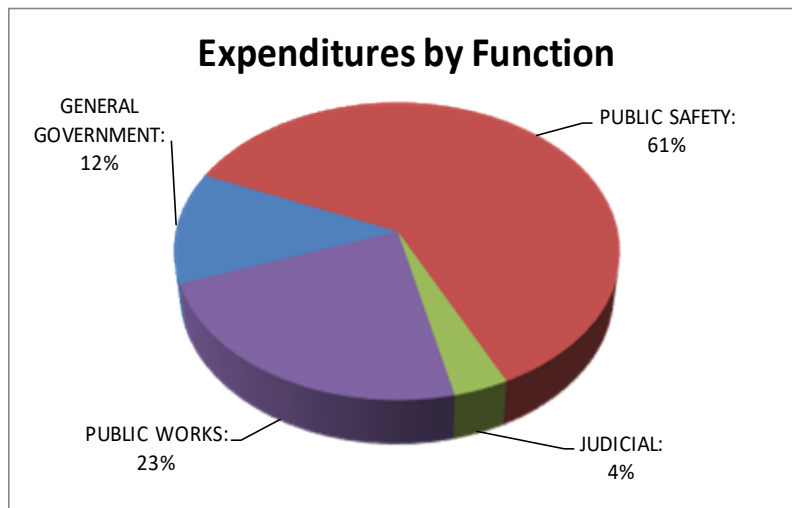
Inter-governmental revenues such as State tax turnback revenues and state and federal grants provide approximately 8% of the budget or \$1.8 million. Utility franchises contribute \$1 million or 5% of budgeted revenues. The remaining revenues originate through internal service reimbursements, charges for outside services, fines & forfeitures, interest income, and operating transfers.

The state of the economy is in a state of uncertainty. Inflation is on the rise while we see an increase in supply shortages. The impact of this drawing back manifests itself mainly in the 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 \$23.4 million for operations. It is divided into four primary functional areas - General Government, Public Safety, Judicial, and Public Works. As the graph indicates, 61% 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 23% 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 2022

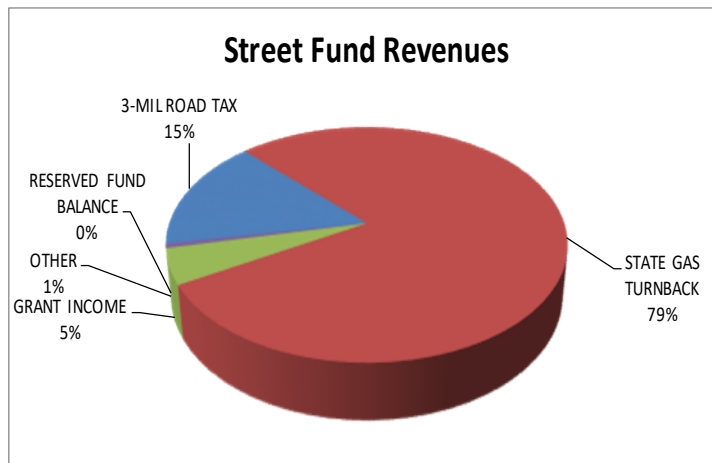
- Creation of a new Building Maintenance department to centralize building repairs that will fall under the Parks & Recreation department.
- The Police Department will incur a 25% increase in jail expense for the support of the Pulaski County Regional Detention Center.
- The Fire department will purchase new computers for fire engines, a new fire hose and split the cost of painting fire hydrants with the water department.
- The Parks & Recreation department will be purchasing a LED sign, lockers for Splash Zone and purchasing two new zero turn mowers.
- The IT department will be purchasing a utility van with shelving and pay for running fiber to the AG&F Foundation Shooting Sports Complex.

## The Street Fund

The Street Fund budget for 2022 is \$2.7 million, representing a slight increase from the 2021 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. In order to maintain the infrastructure, we have to replace equipment from time to time. In 2022, we will be replacing some equipment as well as constructing sidewalks and drainage infrastructure.

### Revenues

Street Fund revenues are derived primarily through gas turnback funds and highway construction distribution funds, accounting for 79% of projected revenues and the 3-mil road tax accounting for 15% of revenues. In 2022, 6% 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 2022 budget. Reserves are only for projects that have been previously funded through current revenues but delayed due to weather, engineering, or other unforeseeable setbacks.



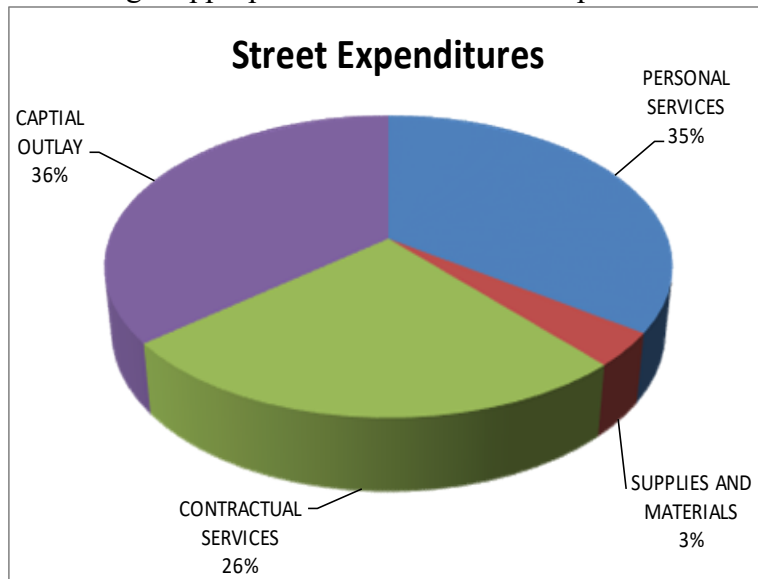
Similar to the General Fund, the state of the economy and State funding issues have seen the largest revenue source, the State gasoline tax turnback, remain

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 2022 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 36% of all expenditures. Engineering services for these projects are budgeted in contract services which is 26% 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.

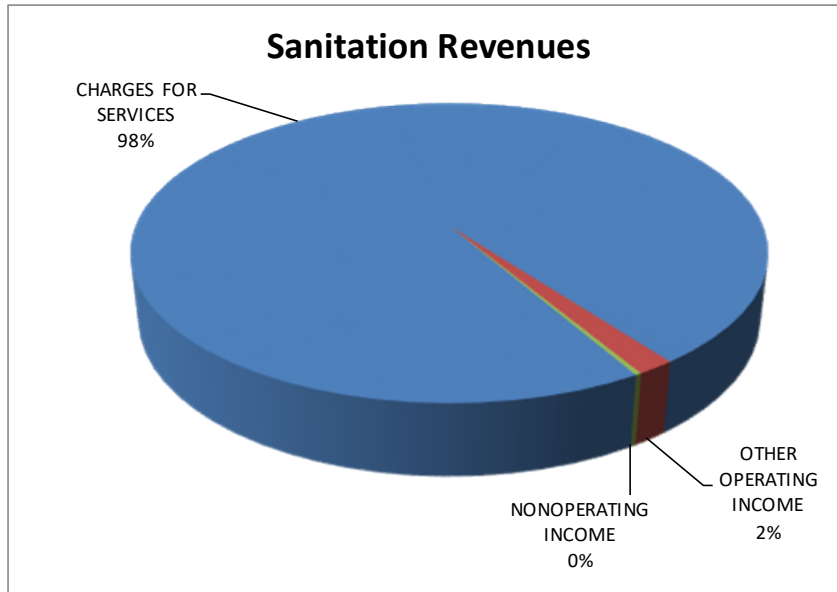


### Some of the major street activities for 2022 are:

- **Drainage Projects.** Our program to stabilize and connect several main drainage channels will again make inroads into the long-range street drainage plan; \$104,290 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; \$340,000 is budgeted in 2022 toward that goal.

## 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

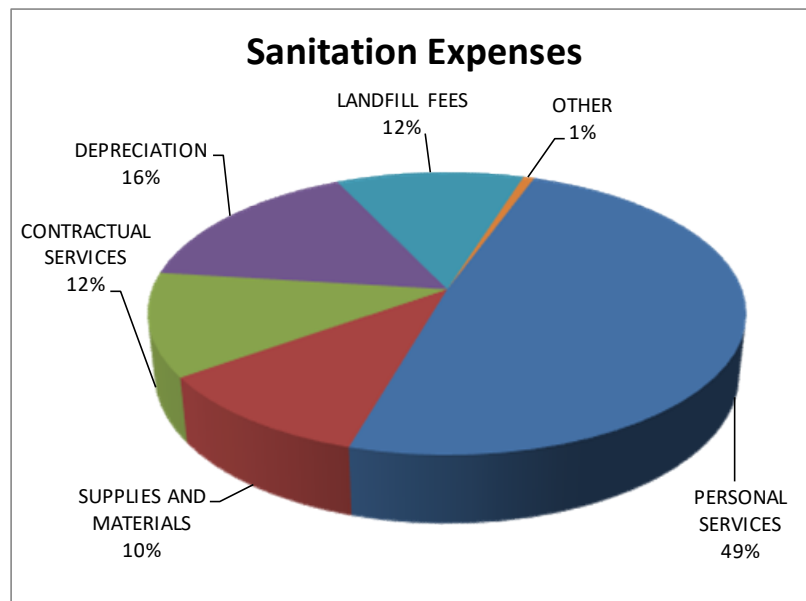


financed or recovered primarily through user charges. Almost 98% of revenues are provided through this source.

Jacksonville is an active member of the Pulaski County Solid Waste Management District and participates in their recycling program. This recycling program keeps our

recycling activities in line with environmental mandates that are directed at lowering our waste stream to the landfills.

Since Sanitation is a service entity, 49% of cost is in salaries, wages, and employee benefits. Depreciation expense is 16% of cost which is used to help fund the replacement costs of equipment. Landfill fees and Contract services are the next highest expenses at 12% of costs each.



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

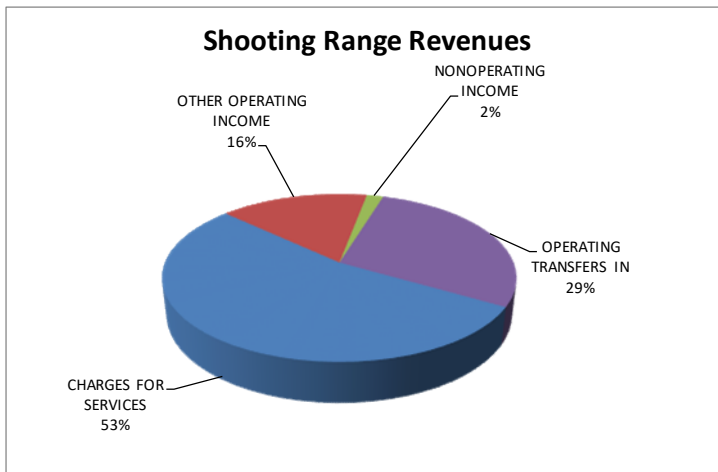
increased this year due to the age of our grinder and some of our trucks. The purpose of the depreciation reserve is to help offset the costs of replacement equipment. We try to

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 2021, the depreciation reserve was 55% funded. (Depreciation funding does not mean funding at replacement cost but at original cost.)

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

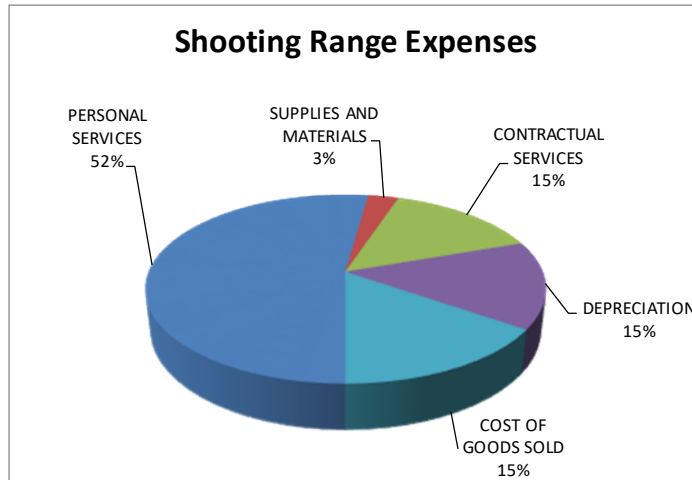


The Arkansas Game & Fish Foundation Shooting Sports Complex (Shooting Range) enterprise fund accounts for the activities of the City’s Shooting Sports Complex. The purpose of this fund is to provide useful management information regarding the extent to which user fees and charges support the operations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

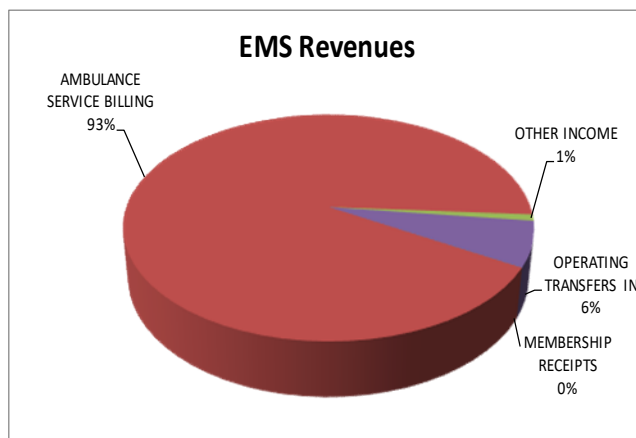
needed to subsidize this service. The fixed assets used in this activity are recognized in its financial statements and annual depreciation expense is recognized on those assets. Like the Sanitation Fund, the cost of operations should be supported by user charges.

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 16% of total revenues. Of course, the majority of revenues are generated from charges for services (53%). This fund is subsidized by the General Fund.

Just like all other Funds, the largest expenses are for personal costs at 52%. The next largest expenses are for Cost of Goods Sold at 15%. 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.

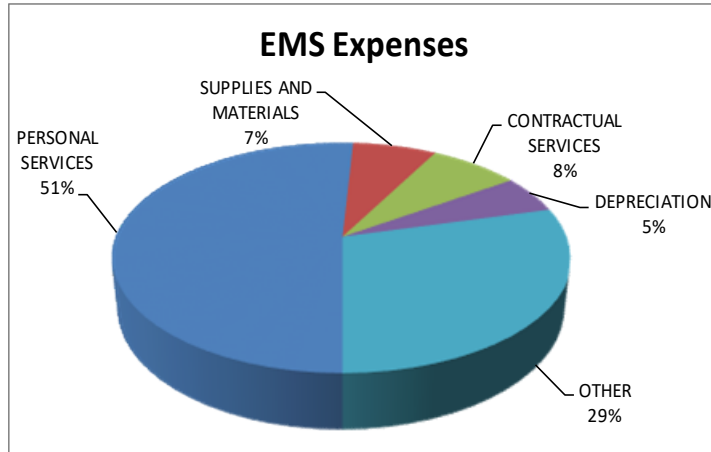
Billings for the ambulance service makes up 93% of the revenues for EMS fund.

### 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 51% of expenses. The next largest expense is bad debt at 29%.

Ambulances are on call 24 hours a day, 365 days a year. During 2021, our ambulance run volume increased to 5,293, compared to 4,797 in 2020. Of those runs, approximately 3,081 resulted in patients being transported or 58% of the total run volume.



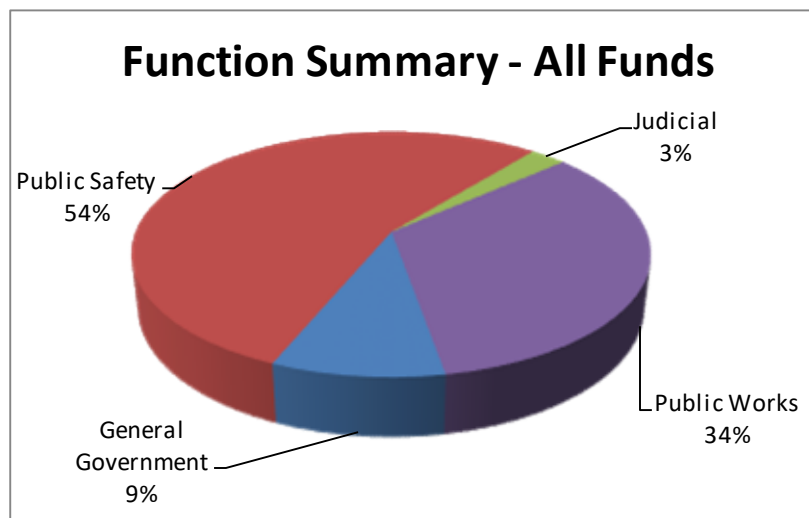
We currently have four ambulances in our fleet. The last three were purchased one a year for the past three years. We will receive our fourth new ambulance in the first quarter of 2022 with the same style and construction of the last three.

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

### Function Overview

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

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



The largest portion of the City’s budget is allocated to public safety (54%) with the next largest portion going to public works (34%). This shows that keeping our citizens safe and maintaining our infrastructure are main goals for the City of Jacksonville. The 2022 total budget is more than 2021 by 10%. The following chart shows the allocation by function.

|                    | Expenditures | Expenditures |            |
|--------------------|--------------|--------------|------------|
|                    | Budget       | Budget       | Percentage |
|                    | 2021         | 2022         | Change     |
| General Government | 2,457,083    | 2,847,338    | 16%        |
| Public Safety      | 15,614,788   | 17,107,798   | 10%        |
| Judicial           | 769,531      | 825,106      | 7%         |
| Public Works       | 9,551,653    | 10,559,056   | 11%        |
|                    | 28,393,055   | 31,339,298   | 10%        |
|                    |              |              |            |

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 2019, Actual 2020, Budgeted 2021, and Budgeted 2022 figures.



# CITY OF JACKSONVILLE, ARKANSAS

## GENERAL FUND

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

#### BUDGET 2022

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#### Revenues:

|                           |                   |
|---------------------------|-------------------|
| Property tax (Pensions)   | 755,000           |
| Sales taxes (Drink taxes) | 17,916,000        |
| Licenses and permits      | 257,100           |
| Intergovernmental         | 1,798,323         |
| Charges for services      | 676,500           |
| Fines                     | 248,616           |
| Utility franchise fees    | 1,088,900         |
| Investment income         | -                 |
| Miscellaneous             | 690,250           |
| Operating transfers in    | 5,000             |
| <b>Total Revenues</b>     | <b>23,435,689</b> |

#### Expenditures:

|                           |                   |
|---------------------------|-------------------|
| Personal services         | 17,438,148        |
| Supplies and materials    | 728,238           |
| Contractual services      | 3,640,453         |
| Capital outlay            | 742,700           |
| Other Financing Uses      | 61,150            |
| Operating transfers out   | 825,000           |
| <b>Total Expenditures</b> | <b>23,435,689</b> |

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

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

| ACCOUNT NUMBER                 | ACCOUNT DESCRIPTION                    | 2019<br>ACTUAL<br>REVENUES | 2020<br>ACTUAL<br>REVENUES | 2021<br>ORIGINAL<br>BUDGET | 2022<br>Proposed<br>BUDGET |
|--------------------------------|--|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>General property taxes:</b> |  |                            |                            |                            |                            |
| 01-00-4010                     | Property taxes (Pensions)              | 568,555                    | 591,838                    | 574,000                    | 600,000                    |
| 01-00-4015                     | County Property Taxes                  | 8,540                      | 134,893                    | 142,500                    | 155,000                    |
|                                | Total Property taxes                   | 577,095                    | 726,731                    | 716,500                    | 755,000                    |
| <b>Sales taxes:</b>            |  |                            |                            |                            |                            |
| 01-00-4050                     | County Sales Tax                       | 6,565,369                  | 6,767,980                  | 6,763,643                  | 7,530,000                  |
| 01-00-4060                     | City Sales Tax                         | 7,971,755                  | 9,106,051                  | 8,500,000                  | 10,296,000                 |
| 01-00-4098                     | Drink Tax                              | 86,719                     | 63,091                     | 86,000                     | 90,000                     |
|                                | Total Sales taxes                      | 14,623,843                 | 15,937,122                 | 15,349,643                 | 17,916,000                 |
| <b>Licenses and permits:</b>   |  |                            |                            |                            |                            |
| 01-00-4090                     | Privilege taxes                        | 194,088                    | 180,763                    | 189,000                    | 190,000                    |
| 01-00-4092                     | Farmer's Market Permits                | 25                         | 755                        | -                          | -                          |
| 01-00-4210                     | Building permits                       | 89,166                     | 70,466                     | 42,000                     | 50,000                     |
| 01-00-4220                     | Electrical and plumbing permits        | 19,866                     | 24,954                     | 18,000                     | 15,000                     |
| 01-00-4230                     | Construction Surcharges                | 107                        | 64                         | 100                        | 100                        |
| 01-00-4240                     | Sign permits                           | 1,470                      | 1,715                      | 1,500                      | 1,500                      |
| 01-00-4880                     | Rezoning fees                          | 800                        | 800                        | 500                        | 500                        |
|                                | Total Licenses and permits             | 305,522                    | 279,517                    | 251,100                    | 257,100                    |
| <b>Intergovernmental:</b>      |  |                            |                            |                            |                            |
| 01-00-4020                     | State insurance turnback (LOPFI)       | 563,242                    | 566,011                    | 565,000                    | 565,000                    |
| 01-00-4030                     | State tax turnback                     | 448,418                    | 415,333                    | 449,000                    | 450,000                    |
| 01-00-4035                     | State insurance turnback - pensions    | 262,321                    | 262,656                    | 262,656                    | 246,967                    |
| 01-00-4100                     | Hotel/Motel Tax Revenue                | 26,984                     | 28,380                     | 29,000                     | 29,400                     |
| 01-00-4110                     | Prepared Food Tax Revenue              | 407,342                    | 382,241                    | 407,500                    | 442,000                    |
| 01-00-4400                     | Grant Income                           | 15,148                     | 1,318,997                  | 38,056                     | 38,056                     |
| 01-00-4450                     | Advertising & Promotions Contributions | 253,066                    | 63,510                     | 26,900                     | 26,900                     |
|                                | Total Intergovernmental                | 1,976,521                  | 3,037,128                  | 1,778,112                  | 1,798,323                  |
| <b>Charges for services:</b>   |  |                            |                            |                            |                            |
| 01-00-4331                     | Lot Maintenance Revenue                | 16,734                     | 15,650                     | 15,000                     | 10,000                     |
| 01-00-4332                     | Athletics programs                     | -                          | 780                        | -                          | 1,000                      |
| 01-00-4333                     | Class fees & recreation                | 66,080                     | 42,860                     | 65,000                     | 65,000                     |
| 01-00-4334                     | Center passes                          | 153,507                    | 86,849                     | 154,000                    | 145,000                    |
| 01-00-4336                     | Splash Zone Revenue                    | 136,374                    | 111,709                    | 136,000                    | 145,000                    |
| 01-00-4337                     | Special Events                         | 20,123                     | 11,563                     | 90,400                     | 100,400                    |
| 01-00-4338                     | Fees and rentals                       | 22,655                     | 17,116                     | 21,000                     | 18,000                     |
| 01-00-4339                     | Center facility rental                 | 93,190                     | 35,376                     | 87,000                     | 45,000                     |
| 01-00-4340                     | Player /Spectator Fees                 | 37,230                     | 29,409                     | 38,000                     | 38,000                     |
| 01-00-4770                     | Engineering services                   | 20,000                     | 20,000                     | 20,000                     | 20,000                     |
| 01-00-4780                     | Accounting services                    | 29,001                     | 33,000                     | 38,000                     | 28,000                     |
| 01-00-4785                     | Public works director services         | 84,425                     | 88,025                     | 47,748                     | 30,900                     |
| 01-00-4905                     | Outside city fire protection           | 200                        | 200                        | 400                        | 200                        |
| 01-00-4920                     | City mechanic services                 | 31,583                     | 26,586                     | 30,000                     | 30,000                     |
|                                | Total Charges for services             | 711,102                    | 519,123                    | 742,548                    | 676,500                    |

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

| ACCOUNT NUMBER                 | ACCOUNT DESCRIPTION                                  | 2019<br>ACTUAL<br>REVENUES | 2020<br>ACTUAL<br>REVENUES | 2021<br>ORIGINAL<br>BUDGET | 2022<br>Proposed<br>BUDGET |
|--------------------------------|--|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Fines:</b>                  |  |                            |                            |                            |                            |
| 01-00-4330                     | Dog Tags & Fines                                     | 20,495                     | 8,530                      | 20,000                     | 15,000                     |
| 01-00-4350                     | Court fines  | 354,155                    | 254,196                    | 300,000                    | 200,000                    |
| 01-00-4351                     | Court fines - Jail Costs                             | 41,470                     | 24,698                     | 50,000                     | 20,000                     |
| 01-00-4352                     | Police Warrant fees                                  | 1,340                      | 2,072                      | 1,000                      | 2,000                      |
| 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                    | 301,112                    | 382,616                    | 248,616                    |
| <b>Utility franchise fees:</b> |  |                            |                            |                            |                            |
| 01-00-4120                     | Utility franchise fees-CenturyTel                    | 23,233                     | 22,993                     | 22,000                     | 10,000                     |
| 01-00-4130                     | Utility franchise fees-SBC - SW Bell                 | 7,367                      | 7,298                      | 6,900                      | 6,900                      |
| 01-00-4140                     | Utility franchise fees-Entergy                       | 632,557                    | 640,613                    | 630,000                    | 640,000                    |
| 01-00-4160                     | Utility franchise fees-Arkla                         | 165,059                    | 150,675                    | 165,000                    | 156,000                    |
| 01-00-4170                     | Utility franchise fees-First Electric Cooperative    | 43,498                     | 42,605                     | 44,000                     | 45,000                     |
| 01-00-4180                     | Utility franchise fees-Cable TV                      | 213,462                    | 211,790                    | 200,000                    | 200,000                    |
| 01-00-4190                     | Utility franchise fees-Windstream                    | 17,072                     | 20,210                     | 17,000                     | 18,000                     |
| 01-00-4195                     | Utility franchise fees-Ritter Communications         | 11,045                     | 13,115                     | 13,000                     | 13,000                     |
|                                | Total Utility franchise fees                         | 1,113,293                  | 1,109,299                  | 1,097,900                  | 1,088,900                  |
| <b>Investment income:</b>      |  |                            |                            |                            |                            |
| 01-00-4710                     | Interest income                                      | 8,091                      | 3,672                      | -                          | -                          |
| <b>Miscellaneous:</b>          |  |                            |                            |                            |                            |
| 01-00-4700                     | Gains/losses   | 3,360                      | 7,445                      | -                          | -                          |
| 01-00-4895                     | 9-1-1 RECEIPTS                                       | 29,352                     | 21,321                     | 23,000                     | 25,000                     |
| 01-00-4896                     | 9-1-1 RECEIPTS-AR Emerg Telephone S                  | 277,839                    | 465,527                    | 440,000                    | 400,000                    |
| 01-00-4898                     | ACT 442 - 9-1-1 RECEIPTS                             | 2,000                      | 2,000                      | 2,000                      | 2,000                      |
| 01-00-4900                     | Miscellaneous revenues                               | 151,477                    | 84,694                     | 109,200                    | 157,750                    |
| 01-00-4930                     | Workers compensation reimbursements                  | 44,115                     | 11,385                     | -                          | -                          |
| 01-00-4950                     | Concession receipts                                  | 1,291                      | 797                        | 1,200                      | 500                        |
| 01-00-4952                     | Concession receipts-Splash Zones/Soccer              | 92,631                     | 101,377                    | 95,000                     | 105,000                    |
|                                | Total Miscellaneous                                  | 602,065                    | 694,546                    | 670,400                    | 690,250                    |
|                                | <b>Total Revenues</b>                                | 20,346,607                 | 22,608,250                 | 20,988,819                 | 23,430,689                 |
| <b>Reserved fund balances:</b> |  |                            |                            |                            |                            |
| 01-00-4990                     | Ordinance 708  | -                          | -                          | -                          | -                          |
| 01-00-4990                     | Property loss payments                               | -                          | -                          | -                          | -                          |
| 01-00-4990                     | Contingency for retirements, etc                     | -                          | -                          | -                          | -                          |
| 01-00-4990                     | Opening fund balance                                 | -                          | -                          | -                          | -                          |
|                                | <b>Total Reserved fund balances</b>                  | -                          | -                          | -                          | -                          |
| <b>Operating transfers-in:</b> |  |                            |                            |                            |                            |
| 01-00-4940                     | Transfers in   | -                          | -                          | 5,000                      | 5,000                      |
|                                | Total Operating transfers-in                         | -                          | -                          | 5,000                      | 5,000                      |
|                                | <b>Total Estimated Revenues</b>                      | 20,346,607                 | 22,608,250                 | 20,993,819                 | 23,435,689                 |



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

| ACCOUNT DESCRIPTION                | 2019<br>ACTUAL<br>EXPENSE | 2020<br>ACTUAL<br>EXPENSE | 2021<br>ORIGINAL<br>BUDGET | 2022<br>Proposed<br>BUDGET |
|------------------------------------|---------------------------|---------------------------|----------------------------|----------------------------|
| <b>General Government:</b>         |                           |                           |                            |                            |
| City Clerk                         | 142,928                   | 151,919                   | 150,861                    | 169,063                    |
| City Council                       | 96,627                    | 96,762                    | 113,045                    | 116,285                    |
| Office of the Mayor                | 253,951                   | 266,529                   | 277,799                    | 270,482                    |
| General Services                   | 115,775                   | 102,748                   | 111,662                    | 113,598                    |
| Finance                            | 500,924                   | 438,137                   | 463,919                    | 530,513                    |
| Debt Service                       | 726,536                   | 585,000                   | 365,221                    | 475,000                    |
| Human Resources                    | 168,175                   | 213,448                   | 186,372                    | 214,837                    |
| Director of Administration         | 58,909                    | 45,060                    | 12,159                     | 15,189                     |
| Director of Information Technology | 455,513                   | 575,549                   | 528,836                    | 628,970                    |
| City Mechanic                      | 137,302                   | 138,898                   | 147,209                    | 213,401                    |
| Contingency                        | -                         | -                         | 100,000                    | 100,000                    |
| Total General Government           | 2,656,640                 | 2,614,050                 | 2,457,083                  | 2,847,338                  |
| <b>Public Safety:</b>              |                           |                           |                            |                            |
| Police Department                  | 5,679,504                 | 6,495,414                 | 6,879,815                  | 7,608,667                  |
| Fire Department                    | 4,969,055                 | 5,381,619                 | 5,164,664                  | 5,364,801                  |
| 9-1-1 Emergency Response           | 812,914                   | 857,037                   | 961,330                    | 1,024,726                  |
| Animal Control                     | 307,312                   | 310,036                   | 321,548                    | 363,870                    |
| Total Public Safety                | 11,768,785                | 13,044,106                | 13,327,357                 | 14,362,064                 |
| <b>Judicial:</b>                   |                           |                           |                            |                            |
| City Attorney                      | 261,310                   | 280,319                   | 271,513                    | 306,874                    |
| Municipal Court                    | 397,237                   | 332,635                   | 498,018                    | 518,232                    |
| Total Judicial                     | 658,547                   | 612,954                   | 769,531                    | 825,106                    |
| <b>Public Works:</b>               |                           |                           |                            |                            |
| Director of Public Works           | 164,917                   | 168,212                   | 170,273                    | 210,905                    |
| Library                            | 94,196                    | 75,181                    | 84,620                     | 82,550                     |
| Engineering                        | 164,091                   | 200,903                   | 335,629                    | 400,291                    |
| Code Enforcement                   | 139,013                   | 166,275                   | 264,401                    | 446,768                    |
| General and Administrative         | 872,339                   | 927,960                   | 634,254                    | 627,906                    |
| Parks and Recreation               | 2,681,226                 | 2,835,050                 | 2,939,739                  | 3,620,759                  |
| Ordinance 708                      | 220                       | -                         | 10,932                     | 12,002                     |
| Total Public Works                 | 4,116,002                 | 4,373,581                 | 4,439,848                  | 5,401,181                  |
| <b>Total Budget Expenditures</b>   | 19,199,974                | 20,644,691                | 20,993,819                 | 23,435,689                 |

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

| ACCOUNT NUMBER       | ACCOUNT DESCRIPTION              | 2019<br>ACTUAL<br>EXPENSE | 2020<br>ACTUAL<br>EXPENSE | 2021<br>ORIGINAL<br>BUDGET | 2022<br>Recommended<br>BUDGET |
|----------------------|----------------------------------|---------------------------|---------------------------|----------------------------|-------------------------------|
| PERSONAL SERVICES    |                                  |                           |                           |                            |                               |
| 5010                 | SALARIES                         | 8090500                   | 8,543,786                 | 9,421,748                  | 10,170,748                    |
| 5011                 | OVERTIME                         | 795251                    | 717,894                   | 456,978                    | 515,127                       |
| 5020                 | PART-TIME HELP                   | 391222                    | 404,885                   | 587,425                    | 747,446                       |
| 5040                 | RETIREMENT                       | 139275                    | 140,954                   | 143,122                    | 145,059                       |
| 5360                 | LOCAL PENSION MATCH              | 830875                    | 854,494                   | 812,407                    | 832,656                       |
| 5370                 | STATE RETIREMENT PLAN            | 1261515                   | 1,345,838                 | 1,451,291                  | 1,509,994                     |
| 5900                 | FICA MATCH                       | 515963                    | 537,599                   | 608,790                    | 675,461                       |
| 5910                 | RETIREMENT EXPENSE - APERS       | 507650                    | 517,862                   | 611,678                    | 695,145                       |
| 5920                 | GROUP INSURANCE EXPENSE          | 1197405                   | 1,377,963                 | 1,656,385                  | 1,940,464                     |
| 5930                 | UNEMPLOYMENT INSURANCE           | 9337                      | 2,515                     | 16,023                     | 23,819                        |
| 5940                 | WORKERS COMP.INSURANCE           | 159055                    | 198,426                   | 190,245                    | 182,229                       |
| 5970                 | TUITION REIMBURSEMENT EXPENSE    | -                         | -                         | -                          | -                             |
| PERSONAL SERVICES    |                                  | 13,898,048                | 14,642,216                | 15,956,092                 | 17,438,148                    |
| CONTRACTUAL SERVICES |                                  |                           |                           |                            |                               |
| 5030                 | CONTRACT SVC./ALLOW/VOLUNTEERS   | 492,512                   | 440,495                   | 466,279                    | 615,282                       |
| 5050                 | ELECTRICITY                      | 371,481                   | 329,612                   | 362,054                    | 336,824                       |
| 5060                 | GAS ( HEATING)                   | 42,109                    | 35,016                    | 43,083                     | 46,073                        |
| 5070                 | TELEPHONE                        | 213,167                   | 215,984                   | 223,046                    | 235,410                       |
| 5110                 | PRINTING & ADVERTISING           | 87,669                    | 88,922                    | 95,618                     | 99,396                        |
| 5130                 | VEHICLE REPAIRS & MAINTENANCE    | 133,673                   | 132,954                   | 143,760                    | 166,250                       |
| 5140                 | EQUIPMENT RENTAL & MAINTENANCE   | 316,828                   | 445,770                   | 442,311                    | 484,093                       |
| 5150                 | OPERATING EXPENSE                | 15,643                    | 17,181                    | 15,258                     | 20,308                        |
| 5160                 | RADIO REPAIR & MAINTENANCE       | 91,559                    | 71,852                    | 76,883                     | 77,862                        |
| 5170                 | JAIL EXPENSE                     | 216,881                   | 270,651                   | 291,417                    | 358,147                       |
| 5180                 | POSTAGE                          | 7,794                     | 6,064                     | 12,050                     | 14,190                        |
| 5210                 | SCHOOLS & SEMINARS               | 53,169                    | 47,293                    | 96,730                     | 101,507                       |
| 5230                 | PHYSICALS                        | 43,269                    | 48,192                    | 67,070                     | 68,913                        |
| 5250                 | CANINE EXPENSE                   | 9,305                     | 5,086                     | 10,429                     | 13,865                        |
| 5260                 | VETERINARIAN FEES                | 13,812                    | 4,478                     | 12,781                     | 13,781                        |
| 5280                 | PROFESSIONAL DUES                | 1,020                     | 670                       | 1,115                      | 1,205                         |
| 5281                 | C.A.P.D.D. DUES                  | 2,472                     | 2,472                     | 2,472                      | 2,472                         |
| 5282                 | METROPLAN DUES                   | 26,095                    | 26,095                    | 26,095                     | 26,095                        |
| 5283                 | DEFENSE FUND DEDUCTIBLE          | -                         | -                         | 6,000                      | 6,000                         |
| 5284                 | MUNICIPAL LEAGUE DUES            | 85,699                    | 85,699                    | 85,699                     | 85,699                        |
| 5285                 | Jacksonville Health Dept Support | 3,149                     | 3,149                     | 3,149                      | 3,149                         |
| 5290                 | BUILDING REPAIR & MAINTENANCE    | 302,073                   | 309,861                   | 252,667                    | 313,200                       |
| 5291                 | LOT MAINTENANCE                  | -                         | 692                       | 1,000                      | 2,000                         |
| 5310                 | ELECTION EXPENSE                 | -                         | 29,296                    | -                          | -                             |
| 5340                 | BUILDING/VEHICLE INSURANCE       | 108,255                   | 118,018                   | 113,707                    | 126,465                       |
| 5345                 | VEHICLE/PROPERTY LOSS PAYMENTS   | -                         | -                         | 25,000                     | 25,000                        |
| 5380                 | LEGAL FEES                       | 8,896                     | 194                       | 15,200                     | 45,200                        |
| 5480                 | JACKSONVILLE ELDERLY PROGRAM     | 50,000                    | 50,000                    | 50,000                     | 50,000                        |
| 5483                 | Jacksonville Boys/Girls Club     | 3,987                     | 2,509                     | 10,000                     | -                             |

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

| ACCOUNT NUMBER                 | ACCOUNT DESCRIPTION        | 2019<br>ACTUAL<br>EXPENSE | 2020<br>ACTUAL<br>EXPENSE | 2021<br>ORIGINAL<br>BUDGET | 2022<br>Recommended<br>BUDGET |
|--------------------------------|----------------------------|---------------------------|---------------------------|----------------------------|-------------------------------|
| CONTRACTUAL SERVICES CONTINUED |                            |                           |                           |                            |                               |
| 5485                           | CHAMBER OF COMMERCE        | -                         | 1,299                     | -                          | -                             |
| 5487                           | ECONOMIC DEVELOPMENT       | -                         | 9,417                     | 5,000                      | 5,000                         |
| 5510                           | COMMUNICATION LEASES       | 5,947                     | 6,057                     | 6,240                      | 8,861                         |
| 5629                           | REMONUMENTATION            | -                         | -                         | 1,200                      | 1,200                         |
| 5637                           | ASBESTOS ABATEMENT         | 75                        | -                         | 4,500                      | 2,000                         |
| 5710                           | CRIME STOPPER PAYMENTS     | -                         | -                         | -                          | 500                           |
| 5715                           | NARCOTICS BUY MONEY        | -                         | -                         | 5,000                      | 5,000                         |
| 5795                           | ACT 1256-COUNTY SHARE      | 73,886                    | 53,903                    | 90,000                     | 60,000                        |
| 5796                           | ACT 1256-STATE SHARE       | 20,603                    | -                         | 30,000                     | 20,000                        |
| 5836                           | SR.CITIZENS UTILITIES      | 29,800                    | 25,029                    | 27,750                     | 24,735                        |
| 5840                           | OPERATING TRANSFERS        | 1,301,536                 | 1,230,000                 | 698,726                    | 825,000                       |
| 5842                           | LANDSCAPE/TURF MAINTENANCE | 43,845                    | 40,311                    | 45,160                     | 49,660                        |
| 5845                           | RENTAL PROPERTY EXPENSE    | 48,616                    | 26,903                    | 28,926                     | 19,098                        |
| 5846                           | TOURISM & PROMOTION        | 3,304                     | 2,381                     | 5,200                      | 6,013                         |
| 5980                           | CONTINGENCY                | -                         | -                         | 100,000                    | 100,000                       |
| CONTRACTUAL SERVICES           |                            | 4,228,129                 | 4,183,505                 | 3,998,575                  | 4,465,453                     |
| SUPPLIES AND MATERIALS         |                            |                           |                           |                            |                               |
| 5090                           | SUPPLIES/OFFICE EXPENSE    | 274,913                   | 248,835                   | 296,998                    | 336,723                       |
| 5091                           | PUBLIC EDUCATION MATERIALS | 2,300                     | 2,618                     | 4,496                      | 4,776                         |
| 5095                           | Office Equip & Small Tools | 12,542                    | 28,493                    | 13,461                     | 26,036                        |
| 5120                           | VEHICLE GAS & OIL          | 166,620                   | 136,280                   | 191,207                    | 194,192                       |
| 5135                           | TIRES & TIRE REPAIR        | 32,807                    | 36,178                    | 36,700                     | 38,900                        |
| 5190                           | JANITOR SUPPLIES           | 30,033                    | 44,628                    | 30,652                     | 13,656                        |
| 5200                           | UNIFORM EXPENSE            | 124,996                   | 160,255                   | 118,828                    | 113,955                       |
| SUPPLIES AND MATERIALS         |                            | 644,211                   | 657,287                   | 692,342                    | 728,238                       |
| CAPITAL OUTLAY                 |                            |                           |                           |                            |                               |
| 5500                           | EQUIPMENT PURCHASE         | 345,756                   | 1,088,460                 | 266,660                    | 692,700                       |
| 5540                           | CONSTRUCTION               | 26,171                    | 29,402                    | -                          | -                             |
| 5542                           | STRUCTURAL CONDEMNATION    | 1,256                     | -                         | 19,000                     | 50,000                        |
| CAPTIAL OUTLAY                 |                            | 373,183                   | 1,117,862                 | 285,660                    | 742,700                       |
| OTHER FINANCING USES           |                            |                           |                           |                            |                               |
| 5147                           | COST OF GOODS SOLD         | 56,403                    | 43,821                    | 61,150                     | 61,150                        |
| OTHER FINANCING USES           |                            | 56,403                    | 43,821                    | 61,150                     | 61,150                        |
| APPROPRIATIONS - FUND 01       |                            | 19,199,974                | 20,644,691                | 20,993,819                 | 23,435,689                    |

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

| ACCOUNT NUMBER                       | ACCOUNT DESCRIPTION            | 2019<br>ACTUAL<br>EXPENSE | 2020<br>ACTUAL<br>EXPENSE | 2021<br>ORIGINAL<br>BUDGET | 2022<br>Proposed<br>BUDGET |
|--------------------------------------|--------------------------------|---------------------------|---------------------------|----------------------------|----------------------------|
| <b>Dept 01-City Clerk</b>            |                                |                           |                           |                            |                            |
| <b>PERSONAL SERVICES</b>             |                                |                           |                           |                            |                            |
| 01-01-5010                           | SALARIES                       | 88,950                    | 91,817                    | 95,477                     | 102,774                    |
| 01-01-5011                           | OVERTIME                       | 131                       | 336                       | 250                        | 250                        |
| 01-01-5040                           | RETIREMENT                     | 17,478                    | 17,478                    | 17,478                     | 17,478                     |
| 01-01-5900                           | FICA MATCH                     | 6,609                     | 6,799                     | 7,191                      | 7,678                      |
| 01-01-5910                           | RETIREMENT EXPENSE             | 13,532                    | 13,794                    | 14,665                     | 15,783                     |
| 01-01-5920                           | GROUP INSURANCE                | 8,152                     | 13,902                    | 4,522                      | 16,251                     |
| 01-01-5930                           | UNEMPLOYMENT INSURANCE         | 80                        | 22                        | 139                        | 199                        |
| 01-01-5940                           | WORKERS COMP.INSURANCE         | 109                       | 139                       | 139                        | 150                        |
|                                      |                                | <u>135,041</u>            | <u>144,287</u>            | <u>139,861</u>             | <u>160,563</u>             |
| <b>SUPPLIES AND MATERIALS</b>        |                                |                           |                           |                            |                            |
| 01-01-5090                           | SUPPLIES/OFFICE EXPENSE        | 1,686                     | 1,845                     | 2,000                      | 2,000                      |
| 01-01-5095                           | Office Equip & Small Tools     | -                         | 437                       | -                          | -                          |
|                                      |                                | <u>1,686</u>              | <u>2,282</u>              | <u>2,000</u>               | <u>2,000</u>               |
| <b>CONTRACTUAL SERVICES</b>          |                                |                           |                           |                            |                            |
| 01-01-5030                           | CONTRACT SVC./ALLOW/VOLUNTEERS | -                         | -                         | -                          | 3,000                      |
| 01-01-5110                           | PRINTING & ADVERTISING         | 4,904                     | 4,022                     | 2,300                      | 3,000                      |
| 01-01-5140                           | EQUIPMENT RENTAL & MAINTENANCE | -                         | -                         | 5,000                      | -                          |
| 01-01-5150                           | OPERATING EXPENSE              | 1,297                     | 1,328                     | 1,200                      | -                          |
| 01-01-5210                           | SCHOOLS & SEMINARS             | -                         | -                         | 500                        | 500                        |
|                                      |                                | <u>6,201</u>              | <u>5,350</u>              | <u>9,000</u>               | <u>6,500</u>               |
| <b>Totals for dept 01-City Clerk</b> |                                | <u>142,928</u>            | <u>151,919</u>            | <u>150,861</u>             | <u>169,063</u>             |

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

| ACCOUNT NUMBER                         | ACCOUNT DESCRIPTION     | 2019<br>ACTUAL<br>EXPENSE | 2020<br>ACTUAL<br>EXPENSE | 2021<br>ORIGINAL<br>BUDGET | 2022<br>Proposed<br>BUDGET |
|--|-------------------------|---------------------------|---------------------------|----------------------------|----------------------------|
| <b>Dept 02-City Council</b>            |                         |                           |                           |                            |                            |
| <b>PERSONAL SERVICES</b>               |                         |                           |                           |                            |                            |
| 01-02-5010                             | SALARIES                | 70,890                    | 64,392                    | 70,890                     | 70,890                     |
| 01-02-5900                             | FICA MATCH              | 5,153                     | 4,563                     | 4,944                      | 4,949                      |
| 01-02-5920                             | GROUP INSURANCE         | 17,877                    | 27,348                    | 34,958                     | 37,544                     |
| 01-02-5930                             | UNEMPLOYMENT INSURANCE  | 200                       | 54                        | 348                        | 997                        |
| 01-02-5940                             | WORKERS COMP.INSURANCE  | 89                        | 105                       | 105                        | 105                        |
|  |                         | <u>94,209</u>             | <u>96,462</u>             | <u>111,245</u>             | <u>114,485</u>             |
| <b>SUPPLIES AND MATERIALS</b>          |                         |                           |                           |                            |                            |
| 01-02-5090                             | SUPPLIES/OFFICE EXPENSE | 1,118                     | -                         | 400                        | 400                        |
|  |                         | <u>1,118</u>              | <u>-</u>                  | <u>400</u>                 | <u>400</u>                 |
| <b>CONTRACTUAL SERVICES</b>            |                         |                           |                           |                            |                            |
| 01-02-5210                             | SCHOOLS & SEMINARS      | 1,300                     | 300                       | 1,400                      | 1,400                      |
|  |                         | <u>1,300</u>              | <u>300</u>                | <u>1,400</u>               | <u>1,400</u>               |
| <b>Totals for dept 02-City Council</b> |                         | <u>96,627</u>             | <u>96,762</u>             | <u>113,045</u>             | <u>116,285</u>             |

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

| ACCOUNT NUMBER                              | ACCOUNT DESCRIPTION            | 2019<br>ACTUAL<br>EXPENSE | 2020<br>ACTUAL<br>EXPENSE | 2021<br>ORIGINAL<br>BUDGET | 2022<br>Proposed<br>BUDGET |
|---|--------------------------------|---------------------------|---------------------------|----------------------------|----------------------------|
| <b>Dept 03-Police Department</b>            |                                |                           |                           |                            |                            |
| <b>PERSONAL SERVICES</b>                    |                                |                           |                           |                            |                            |
| 01-03-5010                                  | SALARIES                       | 2,811,894                 | 3,071,828                 | 3,453,975                  | 3,687,527                  |
| 01-03-5011                                  | OVERTIME                       | 263,162                   | 192,557                   | 175,000                    | 185,000                    |
| 01-03-5020                                  | PART - TIME HELP               | 6,897                     | -                         | -                          | -                          |
| 01-03-5360                                  | LOCAL PENSION MATCH            | 338,237                   | 348,047                   | 333,960                    | 337,128                    |
| 01-03-5370                                  | STATE RETIREMENT PLAN          | 619,463                   | 654,109                   | 765,925                    | 806,280                    |
| 01-03-5900                                  | FICA MATCH                     | 226,986                   | 241,108                   | 275,415                    | 286,819                    |
| 01-03-5910                                  | RETIREMENT EXPENSE             | 55,919                    | 59,914                    | 70,974                     | 67,645                     |
| 01-03-5920                                  | GROUP INSURANCE                | 397,541                   | 444,461                   | 642,761                    | 708,901                    |
| 01-03-5930                                  | UNEMPLOYMENT INSURANCE         | 3,238                     | 871                       | 5,714                      | 8,173                      |
| 01-03-5940                                  | WORKERS COMP.INSURANCE         | 57,790                    | 67,207                    | 67,207                     | 55,815                     |
|   |                                | <u>4,781,127</u>          | <u>5,080,102</u>          | <u>5,790,931</u>           | <u>6,143,288</u>           |
| <b>SUPPLIES AND MATERIALS</b>               |                                |                           |                           |                            |                            |
| 01-03-5090                                  | SUPPLIES/OFFICE EXPENSE        | 28,526                    | 36,520                    | 33,462                     | 40,000                     |
| 01-03-5095                                  | Office Equip & Small Tools     | 273                       | 7,671                     | 2,553                      | 1,494                      |
| 01-03-5120                                  | VEHICLE GAS & OIL              | 99,802                    | 86,916                    | 120,000                    | 120,000                    |
| 01-03-5135                                  | TIRES & TIRE REPAIR            | 18,386                    | 16,164                    | 20,000                     | 20,000                     |
| 01-03-5200                                  | UNIFORM EXPENSE                | 40,225                    | 66,888                    | 50,000                     | 50,529                     |
|   |                                | <u>187,212</u>            | <u>214,159</u>            | <u>226,015</u>             | <u>232,023</u>             |
| <b>CONTRACTUAL SERVICES</b>                 |                                |                           |                           |                            |                            |
| 01-03-5030                                  | CONTRACT SVC./ALLOW/VOLUNTEERS | 23,132                    | 21,130                    | 21,109                     | 12,683                     |
| 01-03-5050                                  | ELECTRICITY                    | 71,427                    | 61,061                    | 68,825                     | 67,410                     |
| 01-03-5060                                  | GAS ( HEATING)                 | 12,212                    | 10,643                    | 11,985                     | 12,695                     |
| 01-03-5070                                  | TELEPHONE                      | 60,014                    | 69,695                    | 71,078                     | 74,250                     |
| 01-03-5110                                  | PRINTING & ADVERTISING         | 941                       | 2,759                     | 7,527                      | 8,116                      |
| 01-03-5130                                  | VEHICLE REPAIRS & MAINTENANCE  | 77,673                    | 82,163                    | 100,000                    | 100,200                    |
| 01-03-5140                                  | EQUIPMENT RENTAL & MAINTENANCE | 68,315                    | 69,595                    | 80,148                     | 93,667                     |
| 01-03-5150                                  | OPERATING EXPENSE              | 316                       | 298                       | 350                        | 350                        |
| 01-03-5160                                  | RADIO REPAIR & MAINTENANCE     | 36,926                    | 43,842                    | 41,783                     | 40,284                     |
| 01-03-5170                                  | JAIL EXPENSE                   | 216,881                   | 270,651                   | 291,417                    | 358,147                    |
| 01-03-5180                                  | POSTAGE                        | 992                       | 429                       | 1,200                      | 3,300                      |
| 01-03-5210                                  | SCHOOLS & SEMINARS             | 20,150                    | 24,455                    | 37,107                     | 43,000                     |
| 01-03-5230                                  | PHYSICALS                      | 20,466                    | 26,903                    | 42,000                     | 42,000                     |
| 01-03-5250                                  | CANINE EXPENSE                 | 6,265                     | 4,312                     | 6,500                      | 6,500                      |
| 01-03-5290                                  | BUILDING REPAIR & MAINTENANCE  | 51,489                    | 60,826                    | 37,605                     | 13,395                     |
| 01-03-5340                                  | BUILDING/VEHICLE INSURANCE     | 25,519                    | 29,753                    | 27,000                     | 33,500                     |
| 01-03-5510                                  | COMMUNICATION LEASES           | 5,947                     | 6,057                     | 6,240                      | 8,861                      |
| 01-03-5715                                  | NARCOTICS BUY MONEY            | -                         | -                         | 5,000                      | 5,000                      |
|   |                                | <u>698,665</u>            | <u>784,572</u>            | <u>856,874</u>             | <u>923,858</u>             |
| <b>CAPTIAL OUTLAY</b>                       |                                |                           |                           |                            |                            |
| 01-03-5500                                  | EQUIPMENT PURCHASES            | 12,500                    | 416,581                   | 5,995                      | 309,498                    |
|   |                                | <u>12,500</u>             | <u>416,581</u>            | <u>5,995</u>               | <u>309,498</u>             |
| <b>Totals for dept 03-Police Department</b> |                                | <u>5,679,504</u>          | <u>6,495,414</u>          | <u>6,879,815</u>           | <u>7,608,667</u>           |

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

| ACCOUNT NUMBER                            | ACCOUNT DESCRIPTION            | 2019<br>ACTUAL<br>EXPENSE | 2020<br>ACTUAL<br>EXPENSE | 2021<br>ORIGINAL<br>BUDGET | 2022<br>Proposed<br>BUDGET |
|---|--------------------------------|---------------------------|---------------------------|----------------------------|----------------------------|
| <b>Dept 04-Fire Department</b>            |                                |                           |                           |                            |                            |
| <b>PERSONAL SERVICES</b>                  |                                |                           |                           |                            |                            |
| 01-04-5010                                | SALARIES                       | 2,483,476                 | 2,618,689                 | 2,757,021                  | 2,826,159                  |
| 01-04-5011                                | OVERTIME                       | 372,964                   | 378,246                   | 197,578                    | 230,827                    |
| 01-04-5360                                | LOCAL PENSION MATCH            | 492,638                   | 506,447                   | 478,447                    | 495,528                    |
| 01-04-5370                                | STATE RETIREMENT PLAN          | 642,052                   | 691,729                   | 685,366                    | 703,714                    |
| 01-04-5900                                | FICA MATCH                     | 41,716                    | 44,161                    | 43,854                     | 46,694                     |
| 01-04-5910                                | RETIREMENT EXPENSE             | 5,618                     | 5,705                     | 5,844                      | 6,558                      |
| 01-04-5920                                | GROUP INSURANCE                | 420,309                   | 469,087                   | 476,673                    | 527,112                    |
| 01-04-5930                                | UNEMPLOYMENT INSURANCE         | 2,239                     | 602                       | 3,902                      | 5,581                      |
| 01-04-5940                                | WORKERS COMP.INSURANCE         | 80,914                    | 95,071                    | 95,169                     | 95,079                     |
| 01-04-5970                                | TUITION REIMBURSEMENT EXPENSE  | -                         | -                         | -                          | -                          |
|   |                                | <u>4,541,926</u>          | <u>4,809,737</u>          | <u>4,743,854</u>           | <u>4,937,252</u>           |
| <b>SUPPLIES AND MATERIALS</b>             |                                |                           |                           |                            |                            |
| 01-04-5090                                | SUPPLIES/OFFICE EXPENSE        | 12,665                    | 7,871                     | 4,781                      | 5,112                      |
| 01-04-5091                                | PUBLIC EDUCATION MATERIALS     | 2,300                     | 2,618                     | 4,496                      | 4,776                      |
| 01-04-5095                                | Office Equip & Small Tools     | 554                       | 1,208                     | 2,925                      | 4,887                      |
| 01-04-5120                                | VEHICLE GAS & OIL              | 31,781                    | 24,117                    | 35,657                     | 37,517                     |
| 01-04-5135                                | TIRES & TIRE REPAIR            | 10,259                    | 15,229                    | 12,200                     | 14,400                     |
| 01-04-5190                                | JANITOR SUPPLIES               | 4,290                     | 6,081                     | 4,652                      | 5,156                      |
| 01-04-5200                                | UNIFORM EXPENSE                | 75,019                    | 81,941                    | 55,853                     | 50,396                     |
|   |                                | <u>136,868</u>            | <u>139,065</u>            | <u>120,564</u>             | <u>122,244</u>             |
| <b>CONTRACTUAL SERVICES</b>               |                                |                           |                           |                            |                            |
| 01-04-5030                                | CONTRACT SVC./ALLOW/VOLUNTEERS | 12,274                    | 6,288                     | 22,534                     | 1,162                      |
| 01-04-5050                                | ELECTRICITY                    | 30,156                    | 27,988                    | 28,825                     | 28,601                     |
| 01-04-5060                                | GAS ( HEATING)                 | 6,011                     | 4,800                     | 5,381                      | 5,668                      |
| 01-04-5070                                | TELEPHONE                      | 41,758                    | 43,493                    | 49,403                     | 48,765                     |
| 01-04-5110                                | PRINTING & ADVERTISING         | 0                         | 132                       | 100                        | 50                         |
| 01-04-5130                                | VEHICLE REPAIRS & MAINTENANCE  | 31,294                    | 35,875                    | 20,960                     | 47,000                     |
| 01-04-5140                                | EQUIPMENT RENTAL & MAINTENANCE | 22,160                    | 28,834                    | 26,214                     | 26,492                     |
| 01-04-5160                                | RADIO REPAIR & MAINTENANCE     | 6,123                     | 3,400                     | 1,100                      | 2,578                      |
| 01-04-5180                                | POSTAGE                        | 85                        | 63                        | 250                        | 250                        |
| 01-04-5210                                | SCHOOLS & SEMINARS             | 9,833                     | 6,993                     | 18,852                     | 15,900                     |
| 01-04-5230                                | PHYSICALS                      | 22,803                    | 21,289                    | 25,070                     | 26,913                     |
| 01-04-5280                                | PROFESSIONAL DUES              | 1,020                     | 670                       | 1,115                      | 1,205                      |
| 01-04-5290                                | BUILDING REPAIR & MAINTENANCE  | 21,690                    | 24,005                    | 10,878                     | 4,850                      |
| 01-04-5340                                | BUILDING/VEHICLE INSURANCE     | 29,440                    | 32,623                    | 29,098                     | 29,358                     |
|   |                                | <u>234,647</u>            | <u>236,453</u>            | <u>239,780</u>             | <u>238,792</u>             |
| <b>CAPTIAL OUTLAY</b>                     |                                |                           |                           |                            |                            |
| 01-04-5500                                | EQUIPMENT PURCHASES            | 55,614                    | 196,364                   | 60,466                     | 66,513                     |
|   |                                | <u>55,614</u>             | <u>196,364</u>            | <u>60,466</u>              | <u>66,513</u>              |
| <b>Totals for dept 04-Fire Department</b> |                                | <u>4,969,055</u>          | <u>5,381,619</u>          | <u>5,164,664</u>           | <u>5,364,801</u>           |

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

| ACCOUNT NUMBER                                | ACCOUNT DESCRIPTION        | 2019<br>ACTUAL<br>EXPENSE | 2020<br>ACTUAL<br>EXPENSE | 2021<br>ORIGINAL<br>BUDGET | 2022<br>Proposed<br>BUDGET |
|---|----------------------------|---------------------------|---------------------------|----------------------------|----------------------------|
| <b>Dept 05-Office of the Mayor</b>            |                            |                           |                           |                            |                            |
| <b>PERSONAL SERVICES</b>                      |                            |                           |                           |                            |                            |
| 01-05-5010                                    | SALARIES                   | 135,960                   | 143,897                   | 140,470                    | 142,906                    |
| 01-05-5020                                    | PART - TIME HELP           | -                         | -                         | 13,000                     | -                          |
| 01-05-5040                                    | RETIREMENT                 | 70,608                    | 72,287                    | 74,454                     | 76,391                     |
| 01-05-5900                                    | FICA MATCH                 | 10,191                    | 10,806                    | 11,470                     | 10,729                     |
| 01-05-5910                                    | RETIREMENT EXPENSE         | 22,943                    | 24,339                    | 23,393                     | 23,797                     |
| 01-05-5920                                    | GROUP INSURANCE            | 13,261                    | 14,827                    | 14,667                     | 16,251                     |
| 01-05-5930                                    | UNEMPLOYMENT INSURANCE     | 80                        | 22                        | 139                        | 199                        |
| 01-05-5940                                    | WORKERS COMP.INSURANCE     | 161                       | 206                       | 206                        | 209                        |
|   |                            | <u>253,204</u>            | <u>266,384</u>            | <u>277,799</u>             | <u>270,482</u>             |
| <b>SUPPLIES AND MATERIALS</b>                 |                            |                           |                           |                            |                            |
| 01-05-5090                                    | SUPPLIES/OFFICE EXPENSE    | 112                       | 145                       | -                          | -                          |
| 01-05-5095                                    | Office Equip & Small Tools | 635                       | -                         | -                          | -                          |
|   |                            | <u>747</u>                | <u>145</u>                | <u>-</u>                   | <u>-</u>                   |
| <b>CAPTIAL OUTLAY</b>                         |                            |                           |                           |                            |                            |
| 01-05-5500                                    | EQUIPMENT PURCHASES        | -                         | -                         | -                          | -                          |
|   |                            | <u>-</u>                  | <u>-</u>                  | <u>-</u>                   | <u>-</u>                   |
| <b>Totals for dept 05-Office of the Mayor</b> |                            | <u>253,951</u>            | <u>266,529</u>            | <u>277,799</u>             | <u>270,482</u>             |

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

| ACCOUNT NUMBER                          | ACCOUNT DESCRIPTION            | 2019<br>ACTUAL<br>EXPENSE | 2020<br>ACTUAL<br>EXPENSE | 2021<br>ORIGINAL<br>BUDGET | 2022<br>Proposed<br>BUDGET |
|---|--------------------------------|---------------------------|---------------------------|----------------------------|----------------------------|
| <b>Dept 06-City Attorney</b>            |                                |                           |                           |                            |                            |
| <b>PERSONAL SERVICES</b>                |                                |                           |                           |                            |                            |
| 01-06-5010                              | SALARIES                       | 143,148                   | 150,206                   | 146,579                    | 148,963                    |
| 01-06-5040                              | RETIREMENT                     | 51,189                    | 51,189                    | 51,190                     | 51,190                     |
| 01-06-5900                              | FICA MATCH                     | 10,670                    | 11,219                    | 10,938                     | 11,121                     |
| 01-06-5910                              | RETIREMENT EXPENSE             | 23,826                    | 25,562                    | 22,456                     | 22,821                     |
| 01-06-5920                              | GROUP INSURANCE                | 18,136                    | 20,371                    | 20,291                     | 22,421                     |
| 01-06-5930                              | UNEMPLOYMENT INSURANCE         | 80                        | 22                        | 139                        | 199                        |
| 01-06-5940                              | WORKERS COMP.INSURANCE         | 180                       | 215                       | 215                        | 225                        |
|   |                                | <u>247,229</u>            | <u>258,784</u>            | <u>251,808</u>             | <u>256,940</u>             |
| <b>SUPPLIES AND MATERIALS</b>           |                                |                           |                           |                            |                            |
| 01-06-5090                              | SUPPLIES/OFFICE EXPENSE        | 585                       | 397                       | 500                        | 100                        |
| 01-06-5095                              | Office Equip & Small Tools     | 208                       | -                         | -                          | -                          |
|   |                                | <u>793</u>                | <u>397</u>                | <u>500</u>                 | <u>100</u>                 |
| <b>CONTRACTUAL SERVICES</b>             |                                |                           |                           |                            |                            |
| 01-06-5030                              | CONTRACT SVC./ALLOW/VOLUNTEERS | -                         | 18,667                    | -                          | -                          |
| 01-06-5070                              | TELEPHONE                      | 3,595                     | 1,661                     | 1,701                      | 2,330                      |
| 01-06-5140                              | EQUIPMENT RENTAL & MAINTENANCE | 192                       | 166                       | 1,899                      | 1,899                      |
| 01-06-5150                              | OPERATING EXPENSE              | -                         | -                         | -                          | -                          |
| 01-06-5210                              | SCHOOLS & SEMINARS             | 605                       | 450                       | 605                        | 605                        |
| 01-06-5380                              | LEGAL FEES                     | 8,896                     | 194                       | 15,000                     | 45,000                     |
|   |                                | <u>13,288</u>             | <u>21,138</u>             | <u>19,205</u>              | <u>49,834</u>              |
| <b>Totals for dept 06-City Attorney</b> |                                | <u>261,310</u>            | <u>280,319</u>            | <u>271,513</u>             | <u>306,874</u>             |

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

| ACCOUNT NUMBER                                     | ACCOUNT DESCRIPTION            | 2019<br>ACTUAL<br>EXPENSE | 2020<br>ACTUAL<br>EXPENSE | 2021<br>ORIGINAL<br>BUDGET | 2022<br>Proposed<br>BUDGET |
|--|--------------------------------|---------------------------|---------------------------|----------------------------|----------------------------|
| <b>Dept 07-9-1-1 Emergency Response</b>            |                                |                           |                           |                            |                            |
| <b>PERSONAL SERVICES</b>                           |                                |                           |                           |                            |                            |
| 01-07-5010   | SALARIES                       | 386,183                   | 399,393                   | 498,287                    | 530,088                    |
| 01-07-5011   | OVERTIME                       | 45,157                    | 44,282                    | 24,000                     | 24,000                     |
| 01-07-5020   | PART - TIME HELP               | 16,148                    | 9,658                     | 17,531                     | 17,531                     |
| 01-07-5900   | FICA MATCH                     | 33,469                    | 33,820                    | 40,293                     | 42,726                     |
| 01-07-5910   | RETIREMENT EXPENSE             | 64,882                    | 67,370                    | 80,014                     | 84,886                     |
| 01-07-5920   | GROUP INSURANCE                | 41,070                    | 56,646                    | 83,482                     | 97,508                     |
| 01-07-5930   | UNEMPLOYMENT INSURANCE         | 640                       | 172                       | 1,045                      | 1,495                      |
| 01-07-5940   | WORKERS COMP.INSURANCE         | 604                       | 719                       | 719                        | 835                        |
|  |                                | <u>588,153</u>            | <u>612,060</u>            | <u>745,371</u>             | <u>799,069</u>             |
| <b>SUPPLIES AND MATERIALS</b>                      |                                |                           |                           |                            |                            |
| 01-07-5090   | SUPPLIES/OFFICE EXPENSE        | 2,703                     | 3,789                     | 3,250                      | 3,350                      |
| 01-07-5095   | Office Equip & Small Tools     | 688                       | 1,745                     | 3,000                      | 4,650                      |
| 01-07-5120   | VEHICLE GAS & OIL              | 282                       | 157                       | 350                        | 475                        |
| 01-07-5200   | UNIFORM EXPENSE                | 604                       | -                         | 700                        | 1,500                      |
|  |                                | <u>4,277</u>              | <u>5,691</u>              | <u>7,300</u>               | <u>9,975</u>               |
| <b>CONTRACTUAL SERVICES</b>                        |                                |                           |                           |                            |                            |
| 01-07-5030   | CONTRACT SVC./ALLOW/VOLUNTEERS | 170                       | 126                       | 2,700                      | 300                        |
| 01-07-5050   | ELECTRICITY                    | 94                        | 92                        | 98                         | 108                        |
| 01-07-5060   | GAS ( HEATING)                 | -                         | -                         | 240                        | -                          |
| 01-07-5070   | TELEPHONE                      | 13,886                    | 14,034                    | 12,372                     | 14,250                     |
| 01-07-5130   | VEHICLE REPAIRS & MAINTANCE    | -                         | -                         | 300                        | 450                        |
| 01-07-5140   | EQUIPMENT RENTAL & MAINTENANCE | 29,211                    | 48,426                    | 28,175                     | 27,875                     |
| 01-07-5160   | RADIO REPAIR & MAINTENANCE     | 48,510                    | 24,610                    | 34,000                     | 35,000                     |
| 01-07-5210   | SCHOOLS & SEMINARS             | 695                       | 1,770                     | 1,625                      | 2,750                      |
| 01-07-5290   | BUILDING REPAIR & MAINTENANCE  | 110                       | 2,380                     | 1,500                      | 6,400                      |
| 01-07-5340   | BUILDING/VEHICLE INSURANCE     | 100                       | 100                       | 100                        | 100                        |
|  |                                | <u>92,776</u>             | <u>91,538</u>             | <u>81,110</u>              | <u>87,233</u>              |
| <b>CAPTIAL OUTLAY</b>                              |                                |                           |                           |                            |                            |
| 01-07-5500   | EQUIPMENT PURCHASES            | 127,708                   | 147,748                   | 127,549                    | 128,449                    |
|  |                                | <u>127,708</u>            | <u>147,748</u>            | <u>127,549</u>             | <u>128,449</u>             |
| <b>Totals for dept 07-9-1-1 Emergency Response</b> |                                | <u>812,914</u>            | <u>857,037</u>            | <u>961,330</u>             | <u>1,024,726</u>           |

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

| <b>ACCOUNT NUMBER</b>                      | <b>ACCOUNT DESCRIPTION</b>     | <b>2019<br/>ACTUAL<br/>EXPENSE</b> | <b>2020<br/>ACTUAL<br/>EXPENSE</b> | <b>2021<br/>ORIGINAL<br/>BUDGET</b> | <b>2022<br/>Proposed<br/>BUDGET</b> |
|--|--------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| <b>Dept 09-General Services</b>            |                                |                                    |                                    |                                     |                                     |
| <b>CONTRACTUAL SERVICES</b>                |                                |                                    |                                    |                                     |                                     |
| 01-09-5050                                 | ELECTRICITY                    | 15,182                             | 14,970                             | 16,185                              | 15,500                              |
| 01-09-5060                                 | GAS ( HEATING)                 | 2,029                              | 1,635                              | 1,379                               | 2,065                               |
| 01-09-5070                                 | TELEPHONE                      | 41,044                             | 32,557                             | 33,378                              | 33,000                              |
| 01-09-5110                                 | PRINTING & ADVERTISING         | -                                  | 181                                | -                                   | -                                   |
| 01-09-5140                                 | EQUIPMENT RENTAL & MAINTENANCE | 3,803                              | 3,579                              | 11,095                              | 11,095                              |
| 01-09-5150                                 | OPERATING EXPENSE              | 3,646                              | 5,148                              | 4,000                               | 4,000                               |
| 01-09-5180                                 | POSTAGE                        | 3,436                              | 4,404                              | 5,000                               | 5,000                               |
| 01-09-5290                                 | BUILDING REPAIR & MAINTENANCE  | 26,869                             | 20,913                             | 16,875                              | 16,875                              |
| 01-09-5340                                 | BUILDING/VEHICLE INSURANCE     | 8,040                              | 10,010                             | 9,000                               | 10,500                              |
| 01-09-5846                                 | TOURISM & PROMOTION            | 3,304                              | 2,381                              | 5,200                               | 6,013                               |
|  |                                | <u>107,353</u>                     | <u>95,778</u>                      | <u>102,112</u>                      | <u>104,048</u>                      |
| <b>SUPPLIES AND MATERIALS</b>              |                                |                                    |                                    |                                     |                                     |
| 01-09-5090                                 | SUPPLIES/OFFICE EXPENSE        | 7,311                              | 3,337                              | 5,550                               | 5,550                               |
| 01-09-5190                                 | JANITOR SUPPLIES               | 1,111                              | 3,633                              | 4,000                               | 4,000                               |
|  |                                | <u>8,422</u>                       | <u>6,970</u>                       | <u>9,550</u>                        | <u>9,550</u>                        |
| <b>Totals for dept 09-General Services</b> |                                | <u>115,775</u>                     | <u>102,748</u>                     | <u>111,662</u>                      | <u>113,598</u>                      |

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

| ACCOUNT NUMBER                            | ACCOUNT DESCRIPTION            | 2019<br>ACTUAL<br>EXPENSE | 2020<br>ACTUAL<br>EXPENSE | 2021<br>ORIGINAL<br>BUDGET | 2022<br>Proposed<br>BUDGET |
|---|--------------------------------|---------------------------|---------------------------|----------------------------|----------------------------|
| <b>Dept 10-Municipal Court</b>            |                                |                           |                           |                            |                            |
| <b>PERSONAL SERVICES</b>                  |                                |                           |                           |                            |                            |
| 01-10-5010                                | SALARIES                       | 154,747                   | 137,700                   | 198,545                    | 219,089                    |
| 01-10-5900                                | FICA MATCH                     | 11,348                    | 10,144                    | 14,781                     | 16,353                     |
| 01-10-5910                                | RETIREMENT EXPENSE             | 23,293                    | 19,974                    | 30,417                     | 33,564                     |
| 01-10-5920                                | GROUP INSURANCE                | 27,460                    | 24,078                    | 32,755                     | 48,754                     |
| 01-10-5930                                | UNEMPLOYMENT INSURANCE         | 200                       | 54                        | 348                        | 498                        |
| 01-10-5940                                | WORKERS COMP.INSURANCE         | 203                       | 239                       | 239                        | 270                        |
|   |                                | <u>217,251</u>            | <u>192,189</u>            | <u>277,085</u>             | <u>318,528</u>             |
| <b>SUPPLIES AND MATERIALS</b>             |                                |                           |                           |                            |                            |
| 01-10-5090                                | SUPPLIES/OFFICE EXPENSE        | 6,850                     | 5,085                     | 7,500                      | 7,500                      |
| 01-10-5095                                | Office Equip & Small Tools     | -                         | 4,421                     | 500                        | 4,000                      |
|   |                                | <u>6,850</u>              | <u>9,506</u>              | <u>8,000</u>               | <u>11,500</u>              |
| <b>CONTRACTUAL SERVICES</b>               |                                |                           |                           |                            |                            |
| 01-10-5030                                | CONTRACT SVC./ALLOW/VOLUNTEERS | 42,528                    | 41,652                    | 46,039                     | 56,539                     |
| 01-10-5050                                | ELECTRICITY                    | 2,918                     | 2,756                     | 2,925                      | 2,650                      |
| 01-10-5060                                | GAS(HEATING)                   | 1,094                     | 918                       | 1,053                      | 1,040                      |
| 01-10-5070                                | TELEPHONE                      | 6,915                     | 7,597                     | 8,066                      | 10,275                     |
| 01-10-5110                                | PRINTING & ADVERTISING         | 2,553                     | 1,114                     | 3,100                      | 3,500                      |
| 01-10-5140                                | EQUIPMENT RENTAL & MAINTENANCE | 6,826                     | 11,796                    | 11,900                     | 12,000                     |
| 01-10-5180                                | POSTAGE                        | 2,066                     | 339                       | 3,400                      | 3,400                      |
| 01-10-5210                                | SCHOOLS & SEMINARS             | 2,635                     | 650                       | 4,200                      | 4,200                      |
| 01-10-5290                                | BUILDING REPAIR & MAINTENANCE  | 4,553                     | 2,728                     | 5,550                      | 2,600                      |
| 01-10-5340                                | BUILDING/VEHICLE INSURANCE     | 6,013                     | 7,487                     | 6,000                      | 6,000                      |
| 01-10-5795                                | ACT 1256-COUNTY SHARE          | 73,886                    | 53,903                    | 90,000                     | 60,000                     |
| 01-10-5796                                | ACT 1256-STATE SHARE           | 20,603                    | -                         | 30,000                     | 20,000                     |
|   |                                | <u>172,590</u>            | <u>130,940</u>            | <u>212,233</u>             | <u>182,204</u>             |
| <b>CAPTIAL OUTLAY</b>                     |                                |                           |                           |                            |                            |
| 01-10-5500                                | EQUIPMENT PURCHASES            | 546                       | -                         | 700                        | 6,000                      |
|   |                                | <u>546</u>                | <u>-</u>                  | <u>700</u>                 | <u>6,000</u>               |
| <b>Totals for dept 10-Municipal Court</b> |                                | <u>397,237</u>            | <u>332,635</u>            | <u>498,018</u>             | <u>518,232</u>             |

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

| ACCOUNT NUMBER                    | ACCOUNT DESCRIPTION            | 2019<br>ACTUAL<br>EXPENSE | 2020<br>ACTUAL<br>EXPENSE | 2021<br>ORIGINAL<br>BUDGET | 2022<br>Proposed<br>BUDGET |
|-----------------------------------|--------------------------------|---------------------------|---------------------------|----------------------------|----------------------------|
| <b>Dept 11-Finance</b>            |                                |                           |                           |                            |                            |
| <b>PERSONAL SERVICES</b>          |                                |                           |                           |                            |                            |
| 01-11-5010                        | SALARIES                       | 307,293                   | 270,249                   | 281,419                    | 290,546                    |
| 01-11-5011                        | OVERTIME                       | 86                        | -                         | 100                        | 100                        |
| 01-11-5900                        | FICA MATCH                     | 22,241                    | 19,647                    | 20,997                     | 21,695                     |
| 01-11-5910                        | RETIREMENT EXPENSE             | 45,904                    | 40,713                    | 43,129                     | 44,527                     |
| 01-11-5920                        | GROUP INSURANCE                | 38,054                    | 34,120                    | 33,857                     | 42,585                     |
| 01-11-5930                        | UNEMPLOYMENT INSURANCE         | 280                       | 75                        | 488                        | 698                        |
| 01-11-5940                        | WORKERS COMP.INSURANCE         | 354                       | 402                       | 402                        | 422                        |
|                                   |                                | <u>414,212</u>            | <u>365,206</u>            | <u>380,392</u>             | <u>400,573</u>             |
| <b>SUPPLIES AND MATERIALS</b>     |                                |                           |                           |                            |                            |
| 01-11-5090                        | SUPPLIES/OFFICE EXPENSE        | 2,941                     | 2,691                     | 2,195                      | 2,520                      |
| 01-11-5095                        | Office Equip & Small Tools     | 153                       | 142                       | 460                        | -                          |
| 01-11-5120                        | VEHICLE GAS & OIL              | 365                       | 144                       | 400                        | 400                        |
|                                   |                                | <u>3,459</u>              | <u>2,977</u>              | <u>3,055</u>               | <u>2,920</u>               |
| <b>CONTRACTUAL SERVICES</b>       |                                |                           |                           |                            |                            |
| 01-11-5030                        | CONTRACT SVC./ALLOW/VOLUNTEERS | 38,575                    | 39,319                    | 39,565                     | 82,065                     |
| 01-11-5070                        | TELEPHONE                      | 1,044                     | 1,036                     | 1,077                      | 990                        |
| 01-11-5110                        | PRINTING & ADVERTISING         | 3,738                     | 3,474                     | 3,185                      | 4,070                      |
| 01-11-5140                        | EQUIPMENT RENTAL & MAINTENANCE | 20,098                    | 19,315                    | 33,250                     | 33,400                     |
| 01-11-5150                        | OPERATING EXPENSE              | -                         | -                         | -                          | 1,700                      |
| 01-11-5210                        | SCHOOLS & SEMINARS             | 1,583                     | 1,870                     | 3,395                      | 4,795                      |
|                                   |                                | <u>65,038</u>             | <u>65,014</u>             | <u>80,472</u>              | <u>127,020</u>             |
| <b>CAPTIAL OUTLAY</b>             |                                |                           |                           |                            |                            |
| 01-11-5500                        | EQUIPMENT PURCHASES            | 18,215                    | 4,940                     | -                          | -                          |
|                                   |                                | <u>18,215</u>             | <u>4,940</u>              | <u>-</u>                   | <u>-</u>                   |
| <b>Totals for dept 11-Finance</b> |                                | <u>500,924</u>            | <u>438,137</u>            | <u>463,919</u>             | <u>530,513</u>             |

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

| <b>ACCOUNT NUMBER</b>                  | <b>ACCOUNT DESCRIPTION</b> | <b>2019<br/>ACTUAL<br/>EXPENSE</b> | <b>2020<br/>ACTUAL<br/>EXPENSE</b> | <b>2021<br/>ORIGINAL<br/>BUDGET</b> | <b>2022<br/>Proposed<br/>BUDGET</b> |
|--|----------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| <b>Dept 13-DEBT SERVICE</b>            |                            |                                    |                                    |                                     |                                     |
| <b>CONTRACTUAL SERVICES</b>            |                            |                                    |                                    |                                     |                                     |
| 01-13-5840                             | OPERATING TRANSFERS        | 726,536                            | 585,000                            | 365,221                             | 475,000                             |
|  |                            | 726,536                            | 585,000                            | 365,221                             | 475,000                             |
| <b>Totals for dept 13-DEBT SERVICE</b> |                            | 726,536                            | 585,000                            | 365,221                             | 475,000                             |

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

| ACCOUNT NUMBER                            | ACCOUNT DESCRIPTION            | 2019<br>ACTUAL<br>EXPENSE | 2020<br>ACTUAL<br>EXPENSE | 2021<br>ORIGINAL<br>BUDGET | 2022<br>Proposed<br>BUDGET |
|---|--------------------------------|---------------------------|---------------------------|----------------------------|----------------------------|
| <b>Dept 14-Human Resources</b>            |                                |                           |                           |                            |                            |
| <b>PERSONAL SERVICES</b>                  |                                |                           |                           |                            |                            |
| 01-14-5010                                | SALARIES                       | 95,184                    | 103,123                   | 105,461                    | 112,200                    |
| 01-14-5011                                | OVERTIME                       | 214                       | 403                       | 250                        | 250                        |
| 01-14-5020                                | PART - TIME HELP               | -                         | -                         | -                          | 13,000                     |
| 01-14-5900                                | FICA MATCH                     | 7,050                     | 7,614                     | 7,883                      | 9,327                      |
| 01-14-5910                                | RETIREMENT EXPENSE             | 14,492                    | 15,738                    | 16,195                     | 19,219                     |
| 01-14-5920                                | GROUP INSURANCE                | 13,093                    | 20,371                    | 20,291                     | 22,421                     |
| 01-14-5930                                | UNEMPLOYMENT INSURANCE         | 120                       | 32                        | 139                        | 299                        |
| 01-14-5940                                | WORKERS COMP.INSURANCE         | 177                       | 8,427                     | 148                        | 183                        |
|   |                                | <u>130,330</u>            | <u>155,708</u>            | <u>150,367</u>             | <u>176,899</u>             |
| <b>SUPPLIES AND MATERIALS</b>             |                                |                           |                           |                            |                            |
| 01-14-5090                                | SUPPLIES/OFFICE EXPENSE        | 2,905                     | 26,548                    | 1,000                      | 1,000                      |
| 01-14-5095                                | Office Equip & Small Tools     | -                         | 604                       | -                          | -                          |
|   |                                | <u>2,905</u>              | <u>27,152</u>             | <u>1,000</u>               | <u>1,000</u>               |
| <b>CONTRACTUAL SERVICES</b>               |                                |                           |                           |                            |                            |
| 01-14-5030                                | CONTRACT SVC./ALLOW/VOLUNTEERS | 16,681                    | 14,652                    | 16,583                     | 16,174                     |
| 01-14-5070                                | TELEPHONE                      | 608                       | 605                       | 649                        | 570                        |
| 01-14-5110                                | PRINTING & ADVERTISING         | 3,632                     | 3,337                     | 3,500                      | 4,000                      |
| 01-14-5140                                | EQUIPMENT RENTAL & MAINTENANCE | 10,990                    | 11,391                    | 11,205                     | 13,076                     |
| 01-14-5210                                | SCHOOLS & SEMINARS             | 2,242                     | 603                       | 3,068                      | 3,118                      |
|   |                                | <u>34,153</u>             | <u>30,588</u>             | <u>35,005</u>              | <u>36,938</u>              |
| <b>CAPTIAL OUTLAY</b>                     |                                |                           |                           |                            |                            |
| 01-14-5500                                | EQUIPMENT PURCHASES            | 787                       | -                         | -                          | -                          |
|   |                                | <u>787</u>                | <u>-</u>                  | <u>-</u>                   | <u>-</u>                   |
| <b>Totals for dept 14-Human Resources</b> |                                | <u>168,175</u>            | <u>213,448</u>            | <u>186,372</u>             | <u>214,837</u>             |

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

| ACCOUNT NUMBER                           | ACCOUNT DESCRIPTION            | 2019<br>ACTUAL<br>EXPENSE | 2020<br>ACTUAL<br>EXPENSE | 2021<br>ORIGINAL<br>BUDGET | 2022<br>Proposed<br>BUDGET |
|--|--------------------------------|---------------------------|---------------------------|----------------------------|----------------------------|
| <b>Dept 15-Animal Control</b>            |                                |                           |                           |                            |                            |
| <b>PERSONAL SERVICES</b>                 |                                |                           |                           |                            |                            |
| 01-15-5010                               | SALARIES                       | 177,123                   | 176,798                   | 179,864                    | 192,005                    |
| 01-15-5011                               | OVERTIME                       | 1,732                     | 1,408                     | 2,500                      | 2,500                      |
| 01-15-5020                               | PART-TIME HELP                 | 6,739                     | 5,565                     | 6,864                      | 6,989                      |
| 01-15-5900                               | FICA MATCH                     | 13,657                    | 13,300                    | 14,074                     | 15,012                     |
| 01-15-5910                               | RETIREMENT EXPENSE             | 26,881                    | 26,920                    | 27,938                     | 29,798                     |
| 01-15-5920                               | GROUP INSURANCE                | 24,200                    | 24,842                    | 28,233                     | 31,374                     |
| 01-15-5930                               | UNEMPLOYMENT INSURANCE         | 200                       | 54                        | 348                        | 498                        |
| 01-15-5940                               | WORKERS COMP.INSURANCE         | 1,523                     | 1,595                     | 1,595                      | 1,668                      |
|  |                                | <u>252,055</u>            | <u>250,482</u>            | <u>261,416</u>             | <u>279,844</u>             |
| <b>SUPPLIES AND MATERIALS</b>            |                                |                           |                           |                            |                            |
| 01-15-5090                               | SUPPLIES/OFFICE EXPENSE        | 233                       | 1,678                     | 1,953                      | 1,728                      |
| 01-15-5095                               | Office Equip & Small Tools     | 243                       | -                         | 750                        | 975                        |
| 01-15-5120                               | VEHICLE GAS & OIL              | 3,791                     | 3,054                     | 4,000                      | 5,000                      |
| 01-15-5190                               | JANITOR SUPPLIES               | 5,280                     | 3,852                     | 4,500                      | 4,500                      |
| 01-15-5200                               | UNIFORM EXPENSE                | 1,394                     | 1,479                     | 2,175                      | 1,725                      |
|  |                                | <u>10,941</u>             | <u>10,063</u>             | <u>13,378</u>              | <u>13,928</u>              |
| <b>CONTRACTUAL SERVICES</b>              |                                |                           |                           |                            |                            |
| 01-15-5050                               | ELECTRICITY                    | 6,457                     | 5,640                     | 6,120                      | 6,197                      |
| 01-15-5060                               | GAS ( HEATING)                 | 1,822                     | 1,550                     | 1,775                      | 1,904                      |
| 01-15-5070                               | TELEPHONE                      | 4,050                     | 4,298                     | 4,443                      | 4,275                      |
| 01-15-5110                               | PRINTING & ADVERTISING         | 484                       | 842                       | 260                        | 635                        |
| 01-15-5130                               | VEHICLE REPAIRS & MAINTENANCE  | 3,298                     | 1,252                     | 6,550                      | 5,050                      |
| 01-15-5140                               | EQUIPMENT RENTAL & MAINTENANCE | 1,503                     | 1,562                     | 1,500                      | 3,650                      |
| 01-15-5150                               | OPERATING EXPENSE              | 552                       | 385                       | 500                        | 500                        |
| 01-15-5180                               | POSTAGE                        | 173                       | 247                       | 200                        | 240                        |
| 01-15-5210                               | SCHOOLS & SEMINARS             | 335                       | -                         | 600                        | 2,000                      |
| 01-15-5250                               | CANINE EXPENSE                 | 3,040                     | 774                       | 3,929                      | 7,365                      |
| 01-15-5260                               | VETERINARIAN FEES              | 13,812                    | 4,478                     | 12,781                     | 13,781                     |
| 01-15-5290                               | BUILDING REPAIR & MAINTENANCE  | 5,933                     | 4,218                     | 6,009                      | 2,414                      |
| 01-15-5340                               | BUILDING/VEHICLE INSURANCE     | 2,216                     | 2,536                     | 2,087                      | 2,087                      |
|  |                                | <u>43,675</u>             | <u>27,782</u>             | <u>46,754</u>              | <u>50,098</u>              |
| <b>CAPTIAL OUTLAY</b>                    |                                |                           |                           |                            |                            |
| 01-15-5500                               | EQUIPMENT PURCHASES            | 641                       | 21,709                    | -                          | 20,000                     |
|  |                                | <u>641</u>                | <u>21,709</u>             | <u>-</u>                   | <u>20,000</u>              |
| <b>Totals for dept 15-Animal Control</b> |                                | <u>307,312</u>            | <u>310,036</u>            | <u>321,548</u>             | <u>363,870</u>             |

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

| ACCOUNT NUMBER                                     | ACCOUNT DESCRIPTION           | 2019<br>ACTUAL<br>EXPENSE | 2020<br>ACTUAL<br>EXPENSE | 2021<br>ORIGINAL<br>BUDGET | 2022<br>Proposed<br>BUDGET |
|--|-------------------------------|---------------------------|---------------------------|----------------------------|----------------------------|
| <b>Dept 17-Director of Public Works</b>            |                               |                           |                           |                            |                            |
| <b>PERSONAL SERVICES</b>                           |                               |                           |                           |                            |                            |
| 01-17-5010   | SALARIES                      | 114,473                   | 116,141                   | 116,861                    | 149,500                    |
| 01-17-5011   | OVERTIME                      | -                         | -                         | 100                        | -                          |
| 01-17-5900   | FICA MATCH                    | 8,351                     | 8,603                     | 8,672                      | 11,162                     |
| 01-17-5910   | RETIREMENT EXPENSE            | 17,261                    | 17,517                    | 17,918                     | 22,903                     |
| 01-17-5920   | GROUP INSURANCE               | 18,211                    | 20,371                    | 20,291                     | 22,421                     |
| 01-17-5930   | UNEMPLOYMENT INSURANCE        | 80                        | 22                        | 139                        | 100                        |
| 01-17-5940   | WORKERS COMP.INSURANCE        | 798                       | 1,017                     | 1,017                      | 119                        |
|  |                               | <u>159,174</u>            | <u>163,671</u>            | <u>164,998</u>             | <u>206,205</u>             |
| <b>SUPPLIES AND MATERIALS</b>                      |                               |                           |                           |                            |                            |
| 01-17-5090   | SUPPLIES/OFFICE EXPENSE       | 25                        | 446                       | 100                        | 100                        |
| 01-17-5095   | Office Equip & Small Tools    | -                         | 805                       | 500                        | -                          |
| 01-17-5120   | VEHICLE GAS & OIL             | 2,084                     | 1,371                     | 2,000                      | 2,000                      |
|  |                               | <u>2,109</u>              | <u>2,622</u>              | <u>2,600</u>               | <u>2,100</u>               |
| <b>CONTRACTUAL SERVICES</b>                        |                               |                           |                           |                            |                            |
| 01-17-5070   | TELEPHONE                     | 1,127                     | 1,111                     | 1,175                      | 1,100                      |
| 01-17-5130   | VEHICLE REPAIRS & MAINTENANCE | 1,932                     | 518                       | 300                        | 300                        |
| 01-17-5210   | SCHOOLS & SEMINARS            | 375                       | 90                        | 1,000                      | 1,000                      |
| 01-17-5340   | BUILDING/VEHICLE INSURANCE    | 200                       | 200                       | 200                        | 200                        |
|  |                               | <u>3,634</u>              | <u>1,919</u>              | <u>2,675</u>               | <u>2,600</u>               |
| <b>Totals for dept 17-Director of Public Works</b> |                               | <u>164,917</u>            | <u>168,212</u>            | <u>170,273</u>             | <u>210,905</u>             |

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

| <b>ACCOUNT NUMBER</b>             | <b>ACCOUNT DESCRIPTION</b>    | <b>2019<br/>ACTUAL<br/>EXPENSE</b> | <b>2020<br/>ACTUAL<br/>EXPENSE</b> | <b>2021<br/>ORIGINAL<br/>BUDGET</b> | <b>2022<br/>Proposed<br/>BUDGET</b> |
|-----------------------------------|-------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| <b>Dept 18-Library</b>            |                               |                                    |                                    |                                     |                                     |
| <b>CONTRACTUAL SERVICES</b>       |                               |                                    |                                    |                                     |                                     |
| 01-18-5050                        | ELECTRICITY                   | 32,959                             | 28,962                             | 31,620                              | 28,550                              |
| 01-18-5290                        | BUILDING REPAIR & MAINTENANCE | 58,430                             | 42,724                             | 50,000                              | 50,000                              |
| 01-18-5340                        | BUILDING/VEHICLE INSURANCE    | 2,807                              | 3,495                              | 3,000                               | 4,000                               |
|                                   |                               | <u>94,196</u>                      | <u>75,181</u>                      | <u>84,620</u>                       | <u>82,550</u>                       |
| <b>Totals for dept 18-Library</b> |                               | <u>94,196</u>                      | <u>75,181</u>                      | <u>84,620</u>                       | <u>82,550</u>                       |

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

| ACCOUNT NUMBER                        | ACCOUNT DESCRIPTION            | 2019<br>ACTUAL<br>EXPENSE | 2020<br>ACTUAL<br>EXPENSE | 2021<br>ORIGINAL<br>BUDGET | 2022<br>Proposed<br>BUDGET |
|---------------------------------------|--------------------------------|---------------------------|---------------------------|----------------------------|----------------------------|
| <b>Dept 21-Engineering</b>            |                                |                           |                           |                            |                            |
| <b>PERSONAL SERVICES</b>              |                                |                           |                           |                            |                            |
| 01-21-5010                            | SALARIES                       | 109,306                   | 132,073                   | 211,792                    | 254,166                    |
| 01-21-5011                            | OVERTIME                       | -                         | -                         | 500                        | 500                        |
| 01-21-5900                            | FICA MATCH                     | 8,324                     | 9,958                     | 16,240                     | 19,482                     |
| 01-21-5910                            | RETIREMENT EXPENSE             | 16,501                    | 20,029                    | 32,523                     | 39,015                     |
| 01-21-5920                            | GROUP INSURANCE                | 80                        | 10,225                    | 20,291                     | 27,462                     |
| 01-21-5930                            | UNEMPLOYMENT INSURANCE         | 120                       | 32                        | 139                        | 299                        |
| 01-21-5940                            | WORKERS COMP.INSURANCE         | 685                       | 2,374                     | 2,374                      | 2,442                      |
|                                       |                                | <u>135,016</u>            | <u>174,691</u>            | <u>283,859</u>             | <u>343,366</u>             |
| <b>SUPPLIES AND MATERIALS</b>         |                                |                           |                           |                            |                            |
| 01-21-5090                            | SUPPLIES/OFFICE EXPENSE        | 1,375                     | 1,244                     | 4,075                      | 4,075                      |
| 01-21-5095                            | Office Equip & Small Tools     | -                         | -                         | 700                        | -                          |
| 01-21-5120                            | VEHICLE GAS & OIL              | 1,331                     | 927                       | 3,500                      | 3,500                      |
| 01-21-5200                            | UNIFORM EXPENSE                | -                         | 211                       | 200                        | 200                        |
|                                       |                                | <u>2,706</u>              | <u>2,382</u>              | <u>8,475</u>               | <u>7,775</u>               |
| <b>CONTRACTUAL SERVICES</b>           |                                |                           |                           |                            |                            |
| 01-21-5030                            | CONTRACT SVC./ALLOW/VOLUNTEERS | 21,428                    | 18,836                    | 30,720                     | 30,500                     |
| 01-21-5070                            | TELEPHONE                      | 1,127                     | 1,111                     | 1,175                      | 5,100                      |
| 01-21-5110                            | PRINTING & ADVERTISING         | 455                       | 1,564                     | 2,000                      | 2,000                      |
| 01-21-5130                            | VEHICLE REPAIRS & MAINTENANCE  | 446                       | 680                       | 1,550                      | 1,550                      |
| 01-21-5140                            | EQUIPMENT RENTAL & MAINTENANCE | 236                       | 231                       | 3,000                      | 3,000                      |
| 01-21-5150                            | OPERATING EXPENSE              | 615                       | 732                       | 650                        | 1,400                      |
| 01-21-5210                            | SCHOOLS & SEMINARS             | 2,062                     | 676                       | 3,000                      | 4,400                      |
| 01-21-5629                            | REMONUMENTATION                | -                         | -                         | 1,200                      | 1,200                      |
|                                       |                                | <u>26,369</u>             | <u>23,830</u>             | <u>43,295</u>              | <u>49,150</u>              |
| <b>CAPTIAL OUTLAY</b>                 |                                |                           |                           |                            |                            |
| 01-21-5500                            | EQUIPMENT PURCHASES            | -                         | -                         | -                          | -                          |
|                                       |                                | <u>-</u>                  | <u>-</u>                  | <u>-</u>                   | <u>-</u>                   |
| <b>Totals for dept 21-Engineering</b> |                                | <u>164,091</u>            | <u>200,903</u>            | <u>335,629</u>             | <u>400,291</u>             |

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

| ACCOUNT NUMBER                             | ACCOUNT DESCRIPTION            | 2019<br>ACTUAL<br>EXPENSE | 2020<br>ACTUAL<br>EXPENSE | 2021<br>ORIGINAL<br>BUDGET | 2022<br>Proposed<br>BUDGET |
|--|--------------------------------|---------------------------|---------------------------|----------------------------|----------------------------|
| <b>Dept 22-Code Enforcement</b>            |                                |                           |                           |                            |                            |
| <b>PERSONAL SERVICES</b>                   |                                |                           |                           |                            |                            |
| 01-22-5010                                 | SALARIES                       | 78,483                    | 101,328                   | 139,541                    | 215,282                    |
| 01-22-5011                                 | OVERTIME                       | -                         | -                         | 7,500                      | 7,500                      |
| 01-22-5020                                 | PART-TIME HELP                 | 7,306                     | -                         | -                          | -                          |
| 01-22-5900                                 | FICA MATCH                     | 6,235                     | 7,373                     | 10,262                     | 16,492                     |
| 01-22-5910                                 | RETIREMENT EXPENSE             | 12,770                    | 15,401                    | 22,527                     | 34,130                     |
| 01-22-5920                                 | GROUP INSURANCE                | 18,886                    | 25,724                    | 30,436                     | 54,924                     |
| 01-22-5930                                 | UNEMPLOYMENT INSURANCE         | 160                       | 43                        | 418                        | 399                        |
| 01-22-5940                                 | WORKERS COMP.INSURANCE         | 1,484                     | 1,924                     | 1,924                      | 2,055                      |
|  |                                | <u>125,324</u>            | <u>151,793</u>            | <u>212,608</u>             | <u>330,782</u>             |
| <b>SUPPLIES AND MATERIALS</b>              |                                |                           |                           |                            |                            |
| 01-22-5090                                 | SUPPLIES/OFFICE EXPENSE        | 1,588                     | 2,578                     | 1,350                      | 700                        |
| 01-22-5095                                 | Office Equip & Small Tools     | -                         | -                         | -                          | 1,400                      |
| 01-22-5120                                 | VEHICLE GAS & OIL              | 3,567                     | 1,557                     | 4,000                      | 4,000                      |
| 01-22-5200                                 | UNIFORM EXPENSE                | 559                       | 1,853                     | 600                        | 1,000                      |
|  |                                | <u>5,714</u>              | <u>5,988</u>              | <u>5,950</u>               | <u>7,100</u>               |
| <b>CONTRACTUAL SERVICES</b>                |                                |                           |                           |                            |                            |
| 01-22-5030                                 | CONTRACT SVC./ALLOW/VOLUNTEERS | 225                       | -                         | 1,000                      | 27,000                     |
| 01-22-5070                                 | TELEPHONE                      | 2,300                     | 3,544                     | 3,648                      | 3,816                      |
| 01-22-5110                                 | PRINTING & ADVERTISING         | 170                       | 1,259                     | 1,320                      | 2,025                      |
| 01-22-5130                                 | VEHICLE REPAIRS & MAINTENANCE  | 2,210                     | 1,570                     | 2,500                      | 1,400                      |
| 01-22-5140                                 | EQUIPMENT RENTAL & MAINTENANCE | -                         | -                         | 9,000                      | 14,650                     |
| 01-22-5180                                 | POSTAGE                        | 1,042                     | 582                       | 2,000                      | 2,000                      |
| 01-22-5210                                 | SCHOOLS & SEMINARS             | 397                       | 547                       | 1,375                      | 2,995                      |
| 01-22-5291                                 | LOT MAINTENANCE                | -                         | 692                       | 1,000                      | 2,000                      |
| 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                      | 2,000                      |
|  |                                | <u>6,719</u>              | <u>8,494</u>              | <u>26,843</u>              | <u>58,386</u>              |
| <b>CAPTIAL OUTLAY</b>                      |                                |                           |                           |                            |                            |
| 01-22-5500                                 | EQUIPMENT PURCHASE             | -                         | -                         | -                          | 500                        |
| 01-22-5542                                 | STRUCTURAL CONDEMNATION        | 1,256                     | -                         | 19,000                     | 50,000                     |
|  |                                | <u>1,256</u>              | <u>-</u>                  | <u>19,000</u>              | <u>50,500</u>              |
| <b>Totals for dept 22-Code Enforcement</b> |                                | <u>139,013</u>            | <u>166,275</u>            | <u>264,401</u>             | <u>446,768</u>             |

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

| <b>ACCOUNT NUMBER</b>                                | <b>ACCOUNT DESCRIPTION</b>       | <b>2019<br/>ACTUAL<br/>EXPENSE</b> | <b>2020<br/>ACTUAL<br/>EXPENSE</b> | <b>2021<br/>ORIGINAL<br/>BUDGET</b> | <b>2022<br/>Proposed<br/>BUDGET</b> |
|--|----------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| <b>Dept 23-General and Administrative</b>            |                                  |                                    |                                    |                                     |                                     |
| <b>CONTRACTUAL SERVICES</b>                          |                                  |                                    |                                    |                                     |                                     |
| 01-23-5030   | CONTRACT SVC./ALLOW/VOLUNTEERS   | 39,438                             | 19,238                             | 20,738                              | 20,738                              |
| 01-23-5281   | C.A.P.D.D. DUES                  | 2,472                              | 2,472                              | 2,472                               | 2,472                               |
| 01-23-5282   | METROPLAN DUES                   | 26,095                             | 26,095                             | 26,095                              | 26,095                              |
| 01-23-5283   | DEFENSE FUND DEDUCTIBLE          | -                                  | -                                  | 6,000                               | 6,000                               |
| 01-23-5284   | MUNICIPAL LEAGUE DUES            | 85,699                             | 85,699                             | 85,699                              | 85,699                              |
| 01-23-5285   | Jacksonville Health Dept Support | 3,149                              | 3,149                              | 3,149                               | 3,149                               |
| 01-23-5310   | ELECTION EXPENSE                 | 0                                  | 29,296                             | -                                   | -                                   |
| 01-23-5340   | BUILDING/VEHICLE INSURANCE       | 8,083                              | 1,854                              | 9,920                               | 9,920                               |
| 01-23-5345   | VEHICLE/PROPERTY LOSS PAYMENTS   | -                                  | -                                  | 25,000                              | 25,000                              |
| 01-23-5480   | JACKSONVILLE ELDERLY PROGRAM     | 50,000                             | 50,000                             | 50,000                              | 50,000                              |
| 01-23-5483   | Jacksonville Boys/Girls Club     | 3,987                              | 2,509                              | 10,000                              | -                                   |
| 01-23-5485   | CHAMBER OF COMMERCE              | -                                  | 1,299                              | -                                   | 0                                   |
| 01-23-5487   | ECONOMIC DEVELOPMENT             | -                                  | 9,417                              | 5,000                               | 5,000                               |
| 01-23-5836   | SR.CITIZENS UTILITIES            | 29,800                             | 25,029                             | 27,750                              | 24,735                              |
| 01-23-5840   | OPERATING TRANSFERS              | 575,000                            | 645,000                            | 333,505                             | 350,000                             |
| 01-23-5845   | RENTAL PROPERTY EXPENSE          | 48,616                             | 26,903                             | 28,926                              | 19,098                              |
|  |                                  | <u>872,339</u>                     | <u>927,960</u>                     | <u>634,254</u>                      | <u>627,906</u>                      |
| <b>Totals for dept 23-General and Administrative</b> |                                  | <b>872,339</b>                     | <b>927,960</b>                     | <b>634,254</b>                      | <b>627,906</b>                      |

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

| ACCOUNT NUMBER                                       | ACCOUNT DESCRIPTION            | 2019<br>ACTUAL<br>EXPENSE | 2020<br>ACTUAL<br>EXPENSE | 2021<br>ORIGINAL<br>BUDGET | 2022<br>Proposed<br>BUDGET |
|--|--------------------------------|---------------------------|---------------------------|----------------------------|----------------------------|
| <b>Dept 26-Director of Administration</b>            |                                |                           |                           |                            |                            |
| <b>PERSONAL SERVICES</b>                             |                                |                           |                           |                            |                            |
| 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                        | 22                        | 70                         | 100                        |
| 01-26-5940   | WORKERS COMP.INSURANCE         | 155                       | 89                        | 89                         | 89                         |
|  |                                | <u>235</u>                | <u>111</u>                | <u>159</u>                 | <u>189</u>                 |
| <b>SUPPLIES AND MATERIALS</b>                        |                                |                           |                           |                            |                            |
| 01-26-5090   | SUPPLIES/OFFICE EXPENSE        | -                         | -                         | -                          | -                          |
| 01-26-5095   | Office Equip & Small Tools     | -                         | -                         | -                          | -                          |
|  |                                | <u>-</u>                  | <u>-</u>                  | <u>-</u>                   | <u>-</u>                   |
| <b>CONTRACTUAL SERVICES</b>                          |                                |                           |                           |                            |                            |
| 01-26-5030   | CONTRACT SVC./ALLOW/VOLUNTEERS | 58,500                    | 42,251                    | 12,000                     | 12,000                     |
| 01-26-5070   | TELEPHONE                      | -                         | -                         | -                          | -                          |
| 01-26-5150   | OPERATING EXPENSE              | 174                       | 2,698                     | -                          | 3,000                      |
| 01-26-5210   | SCHOOLS & SEMINARS             | -                         | -                         | -                          | -                          |
|  |                                | <u>58,674</u>             | <u>44,949</u>             | <u>12,000</u>              | <u>15,000</u>              |
| <b>Totals for dept 26-Director of Administration</b> |                                | <u>58,909</u>             | <u>45,060</u>             | <u>12,159</u>              | <u>15,189</u>              |

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

| ACCOUNT NUMBER                          | ACCOUNT DESCRIPTION            | 2019<br>ACTUAL<br>EXPENSE | 2020<br>ACTUAL<br>EXPENSE | 2021<br>ORIGINAL<br>BUDGET | 2022<br>Proposed<br>BUDGET |
|---|--------------------------------|---------------------------|---------------------------|----------------------------|----------------------------|
| <b>Dept 29-City Mechanic</b>            |                                |                           |                           |                            |                            |
| <b>PERSONAL SERVICES</b>                |                                |                           |                           |                            |                            |
| 01-29-5010                              | SALARIES                       | 85,339                    | 89,781                    | 92,196                     | 136,221                    |
| 01-29-5011                              | OVERTIME                       | -                         | -                         | 600                        | 600                        |
| 01-29-5900                              | FICA MATCH                     | 6,319                     | 6,642                     | 6,895                      | 10,125                     |
| 01-29-5910                              | RETIREMENT EXPENSE             | 12,967                    | 13,676                    | 14,216                     | 20,961                     |
| 01-29-5920                              | GROUP INSURANCE EXPENSE        | 12,429                    | 14,739                    | 14,667                     | 27,462                     |
| 01-29-5930                              | UNEMPLOYMENT INSURANCE         | 80                        | 22                        | 139                        | 199                        |
| 01-29-5940                              | WORKERS COMP.INSURANCE         | 1,376                     | 1,757                     | 1,757                      | 3,382                      |
|   |                                | <u>118,510</u>            | <u>126,617</u>            | <u>130,470</u>             | <u>198,950</u>             |
| <b>SUPPLIES AND MATERIALS</b>           |                                |                           |                           |                            |                            |
| 01-29-5090                              | SUPPLIES/OFFICE EXPENSE        | 1,525                     | 104                       | 1,186                      | 1,186                      |
| 01-29-5095                              | Office Equip & Small Tools     | 219                       | -                         | 500                        | 350                        |
| 01-29-5120                              | VEHICLE GAS & OIL              | 714                       | 595                       | 900                        | 900                        |
| 01-29-5200                              | UNIFORM EXPENSE                | 735                       | 396                       | 1,500                      | 2,105                      |
|   |                                | <u>3,193</u>              | <u>1,095</u>              | <u>4,086</u>               | <u>4,541</u>               |
| <b>CONTRACTUAL SERVICES</b>             |                                |                           |                           |                            |                            |
| 01-29-5030                              | CONTRACT SVC./ALLOW/VOLUNTEERS | -                         | -                         | -                          | -                          |
| 01-29-5050                              | ELECTRICITY                    | 1,689                     | 1,487                     | 1,719                      | 1,525                      |
| 01-29-5060                              | GAS ( HEATING)                 | 1,817                     | 1,636                     | 1,949                      | 2,085                      |
| 01-29-5070                              | TELEPHONE                      | 2,178                     | 2,349                     | 1,685                      | 2,400                      |
| 01-29-5130                              | VEHICLE REPAIRS & MAINTENANCE  | 2,648                     | 3,803                     | 2,600                      | 1,600                      |
| 01-29-5140                              | EQUIPMENT RENTAL & MAINTENANCE | 953                       | -                         | 3,000                      | 2,300                      |
| 01-29-5290                              | BUILDING REPAIR & MAINTENANCE  | 969                       | 1,090                     | -                          | -                          |
| 01-29-5340                              | BUILDING/VEHICLE INSURANCE     | 78                        | 98                        | -                          | -                          |
|   |                                | <u>10,332</u>             | <u>10,463</u>             | <u>10,953</u>              | <u>9,910</u>               |
| <b>CAPTIAL OUTLAY</b>                   |                                |                           |                           |                            |                            |
| 01-29-5500                              | EQUIPMENT PURCHASES            | 5,267                     | 723                       | 1,700                      | -                          |
|   |                                | <u>5,267</u>              | <u>723</u>                | <u>1,700</u>               | <u>-</u>                   |
| <b>Totals for dept 29-City Mechanic</b> |                                | <u>137,302</u>            | <u>138,898</u>            | <u>147,209</u>             | <u>213,401</u>             |

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

| ACCOUNT NUMBER   | ACCOUNT DESCRIPTION            | 2019<br>ACTUAL<br>EXPENSE | 2020<br>ACTUAL<br>EXPENSE | 2021<br>ORIGINAL<br>BUDGET | 2022<br>Proposed<br>BUDGET |
|--|--------------------------------|---------------------------|---------------------------|----------------------------|----------------------------|
| <b>Dept 30-Director of Information Technology</b>            |                                |                           |                           |                            |                            |
| <b>PERSONAL SERVICES</b>                                     |                                |                           |                           |                            |                            |
| 01-30-5010   | SALARIES                       | 124,226                   | 134,386                   | 143,427                    | 147,439                    |
| 01-30-5011   | OVERTIME                       | -                         | -                         | 100                        | 100                        |
| 01-30-5900   | FICA MATCH                     | 9,282                     | 10,028                    | 10,777                     | 11,083                     |
| 01-30-5910   | RETIREMENT EXPENSE - APERS     | 18,802                    | 19,845                    | 21,988                     | 22,603                     |
| 01-30-5920   | GROUP INSURANCE EXPENSE        | 13,008                    | 15,514                    | 19,189                     | 21,292                     |
| 01-30-5930   | UNEMPLOYMENT INSURANCE         | 80                        | 22                        | 139                        | 299                        |
| 01-30-5940   | WORKERS COMP.INSURANCE         | 167                       | 197                       | 197                        | 214                        |
| 01-30-5970   | TUITION REIMBURSEMENT EXPENSE  | -                         | -                         | -                          | -                          |
|  |                                | <u>165,565</u>            | <u>179,992</u>            | <u>195,817</u>             | <u>203,030</u>             |
| <b>SUPPLIES AND MATERIALS</b>                                |                                |                           |                           |                            |                            |
| 01-30-5090   | SUPPLIES/OFFICE EXPENSE        | 859                       | 4,960                     | 2,103                      | 1,065                      |
| 01-30-5095   | Office Equip & Small Tools     | 991                       | 232                       | -                          | 400                        |
| 01-30-5120   | VEHICLE GAS & OIL              | 216                       | 104                       | 400                        | 400                        |
|  |                                | <u>2,066</u>              | <u>5,296</u>              | <u>2,503</u>               | <u>1,865</u>               |
| <b>CONTRACTUAL SERVICES</b>                                  |                                |                           |                           |                            |                            |
| 01-30-5030   | CONTRACT SVC./ALLOW/VOLUNTEERS | 109,559                   | 103,026                   | 118,326                    | 199,206                    |
| 01-30-5070   | TELEPHONE                      | 2,413                     | 2,247                     | 2,387                      | 2,212                      |
| 01-30-5130   | VEHICLE REPAIRS & MAINTENANCE  | 100                       | 100                       | 1,000                      | 700                        |
| 01-30-5140   | EQUIPMENT RENTAL & MAINTENANCE | 74,375                    | 115,686                   | 146,163                    | 158,873                    |
| 01-30-5210   | SCHOOLS & SEMINARS             | 720                       | 2,771                     | 7,140                      | 4,844                      |
|  |                                | <u>187,167</u>            | <u>223,830</u>            | <u>275,016</u>             | <u>365,835</u>             |
| <b>CAPTIAL OUTLAY</b>  |                                |                           |                           |                            |                            |
| 01-30-5500   | EQUIPMENT PURCHASES            | 100,715                   | 166,431                   | 55,500                     | 58,240                     |
|  |                                | <u>100,715</u>            | <u>166,431</u>            | <u>55,500</u>              | <u>58,240</u>              |
| <b>Totals for dept 30-Director of Information Technology</b> |                                | <u>455,513</u>            | <u>575,549</u>            | <u>528,836</u>             | <u>628,970</u>             |

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

| ACCOUNT NUMBER                                       | ACCOUNT DESCRIPTION            | 2019<br>ACTUAL<br>EXPENSE | 2020<br>ACTUAL<br>EXPENSE | 2021<br>ORIGINAL<br>BUDGET | 2022<br>Proposed<br>BUDGET |
|--|--------------------------------|---------------------------|---------------------------|----------------------------|----------------------------|
| <b>Dept 40-Parks and Recreation-Admin</b>            |                                |                           |                           |                            |                            |
| <b>PERSONAL SERVICES</b>                             |                                |                           |                           |                            |                            |
| 01-40-5010   | SALARIES                       | 273,502                   | 286,913                   | 306,096                    | 325,080                    |
| 01-40-5011   | OVERTIME                       | 8,763                     | 4,280                     | 5,000                      | 5,000                      |
| 01-40-5020   | PART-TIME HELP                 | 52,783                    | 36,582                    | 51,260                     | 150,260                    |
| 01-40-5900   | FICA MATCH                     | 23,470                    | 24,131                    | 26,966                     | 35,992                     |
| 01-40-5910   | RETIREMENT EXPENSE - APERS     | 44,121                    | 43,406                    | 47,660                     | 60,679                     |
| 01-40-5920   | GROUP INSURANCE EXPENSE        | 42,644                    | 45,560                    | 49,626                     | 61,093                     |
| 01-40-5930   | UNEMPLOYMENT INSURANCE         | 300                       | 81                        | 558                        | 797                        |
| 01-40-5940   | WORKERS COMP.INSURANCE         | 343                       | 423                       | 423                        | 480                        |
|  |                                | <u>445,926</u>            | <u>441,376</u>            | <u>487,589</u>             | <u>639,381</u>             |
| <b>SUPPLIES AND MATERIALS</b>                        |                                |                           |                           |                            |                            |
| 01-40-5090   | SUPPLIES/OFFICE EXPENSE        | 78,316                    | 26,475                    | 91,430                     | 97,350                     |
| 01-40-5095   | Office Equip & Small Tools     | 378                       | 1,534                     | -                          | 1,100                      |
| 01-40-5190   | JANITOR SUPPLIES               | 25                        | -                         | -                          | -                          |
|  |                                | <u>78,719</u>             | <u>28,009</u>             | <u>91,430</u>              | <u>98,450</u>              |
| <b>CONTRACTUAL SERVICES</b>                          |                                |                           |                           |                            |                            |
| 01-40-5110   | PRINTING & ADVERTISING         | 70,792                    | 70,238                    | 72,326                     | 72,000                     |
| 01-40-5140   | EQUIPMENT RENTAL & MAINTENANCE | 15,371                    | 12,969                    | 13,664                     | 13,293                     |
| 01-40-5150   | OPERATING EXPENSE              | 9,043                     | 6,592                     | 8,558                      | 9,358                      |
| 01-40-5210   | SCHOOLS & SEMINARS             | 10,237                    | 6,118                     | 12,863                     | 10,000                     |
| 01-40-5290   | BUILDING REPAIR & MAINTENANCE  | 150                       | 78                        | -                          | -                          |
| 01-40-5340   | BUILDING/VEHICLE INSURANCE     | 12,359                    | 15,388                    | 12,359                     | 15,500                     |
|  |                                | <u>117,952</u>            | <u>111,383</u>            | <u>119,770</u>             | <u>120,151</u>             |
| <b>CAPTIAL OUTLAY</b>                                |                                |                           |                           |                            |                            |
| 01-40-5500   | EQUIPMENT PURCHASE             | 853                       | -                         | -                          | 25,000                     |
|  |                                | <u>853</u>                | <u>-</u>                  | <u>-</u>                   | <u>25,000</u>              |
| <b>Totals for dept 40-Parks and Recreation-Admin</b> |                                | <u>643,450</u>            | <u>580,768</u>            | <u>698,789</u>             | <u>882,982</u>             |

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

| ACCOUNT NUMBER   | ACCOUNT DESCRIPTION            | 2019<br>ACTUAL<br>EXPENSE | 2020<br>ACTUAL<br>EXPENSE | 2021<br>ORIGINAL<br>BUDGET | 2022<br>Proposed<br>BUDGET |
|--|--------------------------------|---------------------------|---------------------------|----------------------------|----------------------------|
| <b>Dept 41-Parks and Recreation-com Ctr</b>            |                                |                           |                           |                            |                            |
| <b>SUPPLIES AND MATERIALS</b>                          |                                |                           |                           |                            |                            |
| 01-41-5090   | SUPPLIES/OFFICE EXPENSE        | 3,079                     | 2,463                     | 6,202                      | 25,000                     |
| 01-41-5095   | Office Equip & Small Tools     | 0                         | 1,282                     | -                          | 1,000                      |
| 01-41-5190   | JANITOR SUPPLIES               | 18,902                    | 29,197                    | 17,500                     | 0                          |
| 01-41-5290   | UNIFORM EXPENSE                | -                         | -                         | 2,800                      | 1,500                      |
|  |                                | <u>21,981</u>             | <u>32,942</u>             | <u>26,502</u>              | <u>27,500</u>              |
| <b>CONTRACTUAL SERVICES</b>                            |                                |                           |                           |                            |                            |
| 01-41-5030   | CONTRACT SVC./ALLOW/VOLUNTEERS | -                         | -                         | 26,780                     | 26,780                     |
| 01-41-5050   | ELECTRICITY                    | 100,693                   | 86,332                    | 97,713                     | 94,875                     |
| 01-41-5060   | GAS ( HEATING)                 | 12,621                    | 10,057                    | 14,867                     | 16,045                     |
| 01-41-5070   | TELEPHONE                      | 9,741                     | 7,096                     | 7,197                      | 7,175                      |
| 01-41-5140   | EQUIPMENT RENTAL & MAINTENANCE | 1,863                     | 3,743                     | 9,170                      | 5,080                      |
| 01-41-5290   | BUILDING REPAIR & MAINTENANCE  | 82,536                    | 94,324                    | 76,000                     | 7,966                      |
|  |                                | <u>207,454</u>            | <u>201,552</u>            | <u>231,727</u>             | <u>157,921</u>             |
| <b>CAPTIAL OUTLAY</b>                                  |                                |                           |                           |                            |                            |
| 01-41-5500   | EQUIPMENT PURCHASE             | 1,683                     | 14,000                    | -                          | 25,000                     |
|  |                                | <u>1,683</u>              | <u>14,000</u>             | <u>-</u>                   | <u>25,000</u>              |
| <b>Totals for dept 41-Parks and Recreation-com Ctr</b> |                                | <u>231,118</u>            | <u>248,494</u>            | <u>258,229</u>             | <u>210,421</u>             |

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

| ACCOUNT NUMBER  | ACCOUNT DESCRIPTION            | 2019<br>ACTUAL<br>EXPENSE | 2020<br>ACTUAL<br>EXPENSE | 2021<br>ORIGINAL<br>BUDGET | 2022<br>Proposed<br>BUDGET |
|---|--------------------------------|---------------------------|---------------------------|----------------------------|----------------------------|
| <b>Dept 44-Parks and Recreation-Recreation</b>            |                                |                           |                           |                            |                            |
| <b>PERSONAL SERVICES</b>                                  |                                |                           |                           |                            |                            |
| 01-44-5010  | SALARIES                       | 36,289                    | 38,224                    | 37,964                     | 43,860                     |
| 01-44-5011  | OVERTIME                       | 49                        | 15                        | 3,000                      | 3,000                      |
| 01-44-5020  | PART-TIME HELP                 | 1,114                     | 21,251                    | 21,560                     | 33,000                     |
| 01-44-5900  | FICA MATCH                     | 3,882                     | 4,417                     | 4,646                      | 5,972                      |
| 01-44-5910  | RETIREMENT EXPENSE - APERS     | 6,254                     | 6,708                     | 8,905                      | 11,560                     |
| 01-44-5920  | GROUP INSURANCE EXPENSE        | 9,065                     | 10,145                    | 10,145                     | 11,210                     |
| 01-44-5930  | UNEMPLOYMENT INSURANCE         | 100                       | 27                        | 139                        | 199                        |
| 01-44-5940  | WORKERS COMP.INSURANCE         | 44                        | 54                        | 54                         | 69                         |
|   |                                | <u>56,797</u>             | <u>80,841</u>             | <u>86,413</u>              | <u>108,870</u>             |
| <b>SUPPLIES AND MATERIALS</b>                             |                                |                           |                           |                            |                            |
| 01-44-5090  | SUPPLIES/OFFICE EXPENSE        | 10,262                    | 10,448                    | 10,175                     | 9,675                      |
| 01-44-5095  | Office Equip & Small Tools     | 350                       | -                         | -                          | -                          |
|   |                                | <u>10,612</u>             | <u>10,448</u>             | <u>10,175</u>              | <u>9,675</u>               |
| <b>CONTRACTUAL SERVICES</b>                               |                                |                           |                           |                            |                            |
| 01-44-5030  | CONTRACT SVC./ALLOW/VOLUNTEERS | 5,670                     | 3,244                     | 5,100                      | 6,800                      |
| 01-44-5050  | ELECTRICITY                    | 8,209                     | 6,659                     | 7,640                      | 7,328                      |
| 01-44-5060  | GAS ( HEATING)                 | 2,161                     | 1,825                     | 2,117                      | 2,076                      |
| 01-44-5070  | TELEPHONE                      | 6,872                     | 7,300                     | 7,198                      | 7,512                      |
| 01-44-5110  | PRINTING & ADVERTISING         | -                         | -                         | -                          | -                          |
| 01-44-5140  | EQUIPMENT RENTAL & MAINTENANCE | 3,602                     | 3,733                     | 3,580                      | 3,580                      |
| 01-44-5290  | BUILDING REPAIR & MAINTENANCE  | 16,372                    | 18,783                    | 16,580                     | 1,480                      |
| 01-44-5340  | BUILDING/VEHICLE INSURANCE     | 1,957                     | 2,437                     | 1,957                      | 2,500                      |
|   |                                | <u>44,843</u>             | <u>43,981</u>             | <u>44,172</u>              | <u>31,276</u>              |
| <b>CAPTIAL OUTLAY</b>                                     |                                |                           |                           |                            |                            |
| 01-44-5500  | EQUIPMENT PURCHASE             | -                         | -                         | -                          | -                          |
|   |                                | <u>-</u>                  | <u>-</u>                  | <u>-</u>                   | <u>-</u>                   |
| <b>Totals for dept 44-Parks and Recreation-Recreation</b> |                                | <u>112,252</u>            | <u>135,270</u>            | <u>140,760</u>             | <u>149,821</u>             |

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

| ACCOUNT NUMBER   | ACCOUNT DESCRIPTION            | 2019<br>ACTUAL<br>EXPENSE | 2020<br>ACTUAL<br>EXPENSE | 2021<br>ORIGINAL<br>BUDGET | 2022<br>Proposed<br>BUDGET |
|--|--------------------------------|---------------------------|---------------------------|----------------------------|----------------------------|
| <b>Dept 45-Parks and Recreation-athletics</b>            |                                |                           |                           |                            |                            |
| <b>PERSONAL SERVICES</b>                                 |                                |                           |                           |                            |                            |
| 01-45-5010   | SALARIES                       | 56,480                    | 73,626                    | 61,402                     | 110,116                    |
| 01-45-5011   | OVERTIME                       | 15,992                    | 17,447                    | 4,500                      | 4,500                      |
| 01-45-5020   | PART-TIME HELP                 | 84,341                    | 98,970                    | 99,000                     | 110,000                    |
| 01-45-5900   | FICA MATCH                     | 11,823                    | 14,343                    | 12,483                     | 16,984                     |
| 01-45-5910   | RETIREMENT EXPENSE - APERS     | 13,360                    | 14,071                    | 17,680                     | 17,559                     |
| 01-45-5920   | GROUP INSURANCE EXPENSE        | 6,727                     | 14,199                    | 14,667                     | 27,462                     |
| 01-45-5930   | UNEMPLOYMENT INSURANCE         | 200                       | 54                        | 139                        | 299                        |
| 01-45-5940   | WORKERS COMP.INSURANCE         | 929                       | 3,115                     | 3,115                      | 1,808                      |
|  |                                | <u>189,852</u>            | <u>235,825</u>            | <u>212,986</u>             | <u>288,728</u>             |
| <b>SUPPLIES AND MATERIALS</b>                            |                                |                           |                           |                            |                            |
| 01-45-5090   | SUPPLIES/OFFICE EXPENSE        | 27,709                    | 24,251                    | 21,344                     | 22,000                     |
| 01-45-5095   | Office Equip & Small Tools     | 1,866                     | -                         | -                          | 207                        |
| 01-45-5200   | UNIFORM EXPENSE                | 1,215                     | 1,190                     | -                          | -                          |
|  |                                | <u>30,790</u>             | <u>25,441</u>             | <u>21,344</u>              | <u>22,207</u>              |
| <b>CONTRACTUAL SERVICES</b>                              |                                |                           |                           |                            |                            |
| 01-45-5030   | CONTRACT SVC./ALLOW/VOLUNTEERS | 75,865                    | 76,080                    | 56,250                     | 73,000                     |
| 01-45-5050   | ELECTRICITY                    | 69,083                    | 71,284                    | 69,105                     | 73,085                     |
| 01-45-5070   | TELEPHONE                      | 2,913                     | 3,004                     | 3,097                      | 3,110                      |
| 01-45-5140   | EQUIPMENT RENTAL & MAINTENANCE | 5,132                     | 4,174                     | -                          | 4,000                      |
|  |                                | <u>152,993</u>            | <u>154,542</u>            | <u>128,452</u>             | <u>153,195</u>             |
| <b>CAPTIAL OUTLAY</b>                                    |                                |                           |                           |                            |                            |
| 01-45-5500   | EQUIPMENT PURCHASE             | 3,299                     | 869                       | 2,000                      | 2,000                      |
|  |                                | <u>3,299</u>              | <u>869</u>                | <u>2,000</u>               | <u>2,000</u>               |
| <b>OTHER FINANCING USES</b>                              |                                |                           |                           |                            |                            |
| 01-45-5147   | COST OF GOODS SOLD             | 44,759                    | 43,821                    | 50,000                     | 50,000                     |
|  |                                | <u>44,759</u>             | <u>43,821</u>             | <u>50,000</u>              | <u>50,000</u>              |
| <b>Totals for dept 45-Parks and Recreation-athletics</b> |                                | <u>421,693</u>            | <u>460,498</u>            | <u>414,782</u>             | <u>516,130</u>             |

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

| ACCOUNT NUMBER   | ACCOUNT DESCRIPTION            | 2019<br>ACTUAL<br>EXPENSE | 2020<br>ACTUAL<br>EXPENSE | 2021<br>ORIGINAL<br>BUDGET | 2022<br>Proposed<br>BUDGET |
|--|--------------------------------|---------------------------|---------------------------|----------------------------|----------------------------|
| <b>Dept 46-Parks and Recreation-aquatic</b>            |                                |                           |                           |                            |                            |
| <b>PERSONAL SERVICES</b>                               |                                |                           |                           |                            |                            |
| 01-46-5010   | SALARIES                       | 55,944                    | 53,163                    | 49,514                     | 50,505                     |
| 01-46-5011   | OVERTIME                       | 8,966                     | 3,893                     | 1,000                      | 1,000                      |
| 01-46-5020   | PART - TIME HELP               | 179,497                   | 184,126                   | 260,410                    | 289,466                    |
| 01-46-5900   | FICA MATCH                     | 18,493                    | 18,252                    | 23,648                     | 25,947                     |
| 01-46-5910   | RETIREMENT EXPENSE - APERS     | 11,919                    | 9,842                     | 25,251                     | 24,216                     |
| 01-46-5920   | GROUP INSURANCE EXPENSE        | 9,065                     | 10,145                    | 10,145                     | 11,210                     |
| 01-46-5930   | UNEMPLOYMENT INSURANCE         | 380                       | 102                       | 627                        | 897                        |
| 01-46-5940   | WORKERS COMP.INSURANCE         | 4,213                     | 4,216                     | 4,216                      | 6,247                      |
|  |                                | <u>288,477</u>            | <u>283,739</u>            | <u>374,811</u>             | <u>409,488</u>             |
| <b>SUPPLIES AND MATERIALS</b>                          |                                |                           |                           |                            |                            |
| 01-46-5090   | SUPPLIES/OFFICE EXPENSE        | 59,588                    | 48,850                    | 60,010                     | 60,810                     |
| 01-46-5095   | Office Equip & Small Tools     | 865                       | 656                       | 1,073                      | 1,073                      |
| 01-46-5200   | UNIFORM EXPENSE                | 910                       | 886                       | 1,000                      | 1,000                      |
|  |                                | <u>61,363</u>             | <u>50,392</u>             | <u>62,083</u>              | <u>62,883</u>              |
| <b>CONTRACTUAL SERVICES</b>                            |                                |                           |                           |                            |                            |
| 01-46-5030   | CONTRACT SVC./ALLOW/VOLUNTEERS | 45,708                    | 33,009                    | 44,076                     | 44,576                     |
| 01-46-5050   | ELECTRICITY                    | 19,119                    | 11,884                    | 18,845                     | -                          |
| 01-46-5060   | GAS ( HEATING)                 | 525                       | 316                       | 388                        | 425                        |
| 01-46-5070   | TELEPHONE                      | 4,200                     | 4,590                     | 4,321                      | 4,760                      |
| 01-46-5140   | EQUIPMENT RENTAL & MAINTENANCE | 16,129                    | 71,746                    | 12,848                     | 4,748                      |
| 01-46-5290   | BUILDING REPAIR & MAINTENANCE  | 4,559                     | 13,673                    | 6,735                      | 2,135                      |
| 01-46-5340   | BUILDING/VEHICLE INSURANCE     | 1,846                     | 2,298                     | 1,846                      | 2,500                      |
|  |                                | <u>92,086</u>             | <u>137,516</u>            | <u>89,059</u>              | <u>59,144</u>              |
| <b>CAPTIAL OUTLAY</b>                                  |                                |                           |                           |                            |                            |
| 01-46-5500   | EQUIPMENT PURCHASE             | 3,335                     | -                         | 5,000                      | 11,000                     |
|  |                                | <u>3,335</u>              | <u>-</u>                  | <u>5,000</u>               | <u>11,000</u>              |
| <b>OTHER FINANCING USES</b>                            |                                |                           |                           |                            |                            |
| 01-45-5147   | COST OF GOODS SOLD             | 11,644                    | -                         | 11,150                     | 11,150                     |
|  |                                | <u>11,644</u>             | <u>-</u>                  | <u>11,150</u>              | <u>11,150</u>              |
| <b>Totals for dept 46-Parks and Recreation-aquatic</b> |                                | <u>456,905</u>            | <u>471,647</u>            | <u>542,103</u>             | <u>553,665</u>             |

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

| <b>ACCOUNT NUMBER</b>   | <b>ACCOUNT DESCRIPTION</b>     | <b>2019<br/>ACTUAL<br/>EXPENSE</b> | <b>2020<br/>ACTUAL<br/>EXPENSE</b> | <b>2021<br/>ORIGINAL<br/>BUDGET</b> | <b>2022<br/>Proposed<br/>BUDGET</b> |
|---|--------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| <b>Dept 48-Parks and Recreation-building maintenance</b>            |                                |                                    |                                    |                                     |                                     |
| <b>PERSONAL SERVICES</b>  |                                |                                    |                                    |                                     |                                     |
| 01-48-5010  | SALARIES                       | -                                  | -                                  | -                                   | 116,718                             |
| 01-48-5011  | OVERTIME                       | -                                  | -                                  | -                                   | 15,000                              |
| 01-48-5020  | PART-TIME HELP                 | -                                  | -                                  | -                                   | 0                                   |
| 01-48-5900  | FICA MATCH                     | -                                  | -                                  | -                                   | 14,608                              |
| 01-48-5910  | RETIREMENT EXPENSE - APERS     | -                                  | -                                  | -                                   | 29,663                              |
| 01-48-5920  | GROUP INSURANCE EXPENSE        | -                                  | -                                  | -                                   | 44,842                              |
| 01-48-5930  | UNEMPLOYMENT INSURANCE         | -                                  | -                                  | -                                   | 299                                 |
| 01-48-5940  | WORKERS COMP.INSURANCE         | -                                  | -                                  | -                                   | 1,788                               |
|   |                                | -                                  | -                                  | -                                   | 222,918                             |
| <b>SUPPLIES AND MATERIALS</b>                                       |                                |                                    |                                    |                                     |                                     |
| 01-48-5090  | SUPPLIES/OFFICE EXPENSE        | -                                  | -                                  | -                                   | 8,000                               |
| <b>CONTRACTUAL SERVICES</b>   |                                |                                    |                                    |                                     |                                     |
| 01-48-5140  | EQUIPMENT RENTAL & MAINTENANCE | -                                  | -                                  | -                                   | 40,377                              |
| 01-48-5290  | BUILDING REPAIR & MAINTENANCE  | -                                  | -                                  | -                                   | 187,445                             |
|   |                                | -                                  | -                                  | -                                   | 227,822                             |
| <b>CAPTIAL OUTLAY</b>   |                                |                                    |                                    |                                     |                                     |
| 01-48-5500  | EQUIPMENT PURCHASE             | -                                  | -                                  | -                                   | 5,000                               |
| <b>Totals for dept 48-Parks and Recreation-building maintenance</b> |                                | -                                  | -                                  | -                                   | 463,740                             |

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

| ACCOUNT NUMBER   | ACCOUNT DESCRIPTION            | 2019<br>ACTUAL<br>EXPENSE | 2020<br>ACTUAL<br>EXPENSE | 2021<br>ORIGINAL<br>BUDGET | 2022<br>Proposed<br>BUDGET |
|--|--------------------------------|---------------------------|---------------------------|----------------------------|----------------------------|
| <b>Dept 49-Parks and Recreation-maintenance</b>            |                                |                           |                           |                            |                            |
| <b>PERSONAL SERVICES</b>                                   |                                |                           |                           |                            |                            |
| 01-49-5010   | SALARIES                       | 301,610                   | 290,059                   | 334,967                    | 298,714                    |
| 01-49-5011   | OVERTIME                       | 78,035                    | 75,027                    | 35,000                     | 35,000                     |
| 01-49-5020   | PART-TIME HELP                 | 36,397                    | 48,733                    | 117,800                    | 127,200                    |
| 01-49-5900   | FICA MATCH                     | 30,694                    | 30,671                    | 36,361                     | 34,511                     |
| 01-49-5910   | RETIREMENT EXPENSE - APERS     | 56,405                    | 57,338                    | 67,985                     | 63,258                     |
| 01-49-5920   | GROUP INSURANCE EXPENSE        | 48,137                    | 61,288                    | 74,438                     | 59,964                     |
| 01-49-5930   | UNEMPLOYMENT INSURANCE         | 400                       | 108                       | 767                        | 1,096                      |
| 01-49-5940   | WORKERS COMP.INSURANCE         | 6,757                     | 8,935                     | 8,935                      | 8,575                      |
|  |                                | <u>558,435</u>            | <u>572,159</u>            | <u>676,253</u>             | <u>628,318</u>             |
| <b>SUPPLIES AND MATERIALS</b>                              |                                |                           |                           |                            |                            |
| 01-49-5090   | SUPPLIES/OFFICE EXPENSE        | 22,732                    | 37,110                    | 25,500                     | 25,500                     |
| 01-49-5095   | Office Equip & Small Tools     | 5,119                     | 7,756                     | 500                        | 4,500                      |
| 01-49-5120   | VEHICLE GAS & OIL              | 22,687                    | 17,338                    | 20,000                     | 20,000                     |
| 01-49-5135   | TIRES & TIRE REPAIR            | 4,162                     | 4,785                     | 4,500                      | 4,500                      |
| 01-49-5190   | JANITOR SUPPLIES               | 425                       | 1,865                     | -                          | -                          |
| 01-49-5200   | UNIFORM EXPENSE                | 4,335                     | 5,411                     | 4,000                      | 4,000                      |
|  |                                | <u>59,460</u>             | <u>74,265</u>             | <u>54,500</u>              | <u>58,500</u>              |
| <b>CONTRACTUAL SERVICES</b>                                |                                |                           |                           |                            |                            |
| 01-49-5030   | CONTRACT SVC./ALLOW/VOLUNTEERS | 2,759                     | 2,977                     | 2,759                      | 2,759                      |
| 01-49-5050   | ELECTRICITY                    | 13,495                    | 10,497                    | 12,434                     | 10,995                     |
| 01-49-5060   | GAS ( HEATING)                 | 1,817                     | 1,636                     | 1,949                      | 2,070                      |
| 01-49-5070   | TELEPHONE                      | 7,382                     | 8,656                     | 8,996                      | 9,520                      |
| 01-49-5130   | VEHICLE REPAIRS & MAINTENANCE  | 14,072                    | 6,993                     | 8,000                      | 8,000                      |
| 01-49-5140   | EQUIPMENT RENTAL & MAINTENANCE | 36,069                    | 38,824                    | 31,500                     | 11,038                     |
| 01-49-5290   | BUILDING REPAIR & MAINTENANCE  | 28,413                    | 24,119                    | 24,935                     | 17,640                     |
| 01-49-5340   | BUILDING/VEHICLE INSURANCE     | 9,297                     | 9,439                     | 10,840                     | 10,000                     |
| 01-49-5842   | LANDSCAPE/TURF MAINTENANCE     | 43,845                    | 40,311                    | 45,160                     | 49,660                     |
|  |                                | <u>157,149</u>            | <u>143,452</u>            | <u>146,573</u>             | <u>121,682</u>             |
| <b>CAPTIAL OUTLAY</b>                                      |                                |                           |                           |                            |                            |
| 01-49-5500   | EQUIPMENT PURCHASE             | 14,593                    | 119,095                   | 7,750                      | 35,500                     |
| 01-49-5540   | CONSTRUCTION                   | 26,171                    | 29,402                    | -                          | -                          |
|  |                                | <u>40,764</u>             | <u>148,497</u>            | <u>7,750</u>               | <u>35,500</u>              |
| <b>Totals for dept 49-Parks and Recreation-maintenance</b> |                                | <u>815,808</u>            | <u>938,373</u>            | <u>885,076</u>             | <u>844,000</u>             |

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

| <b>ACCOUNT NUMBER</b>                   | <b>ACCOUNT DESCRIPTION</b>     | <b>2019<br/>ACTUAL<br/>EXPENSE</b> | <b>2020<br/>ACTUAL<br/>EXPENSE</b> | <b>2021<br/>ORIGINAL<br/>BUDGET</b> | <b>2022<br/>Proposed<br/>BUDGET</b> |
|---|--------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| <b>Dept 58-Ordinance 708</b>            |                                |                                    |                                    |                                     |                                     |
| <b>SUPPLIES AND MATERIALS</b>           |                                |                                    |                                    |                                     |                                     |
| 01-58-5090                              | SUPPLIES/OFFICE EXPENSE        | 220                                | -                                  | 10,932                              | 12,002                              |
|   |                                | 220                                | -                                  | 10,932                              | 12,002                              |
| <b>CONTRACTUAL SERVICES</b>             |                                |                                    |                                    |                                     |                                     |
| 01-58-5140                              | EQUIPMENT RENTAL & MAINTENANCE | -                                  | -                                  | -                                   | -                                   |
|   |                                | -                                  | -                                  | -                                   | -                                   |
| <b>Totals for dept 58-Ordinance 708</b> |                                | 220                                | -                                  | 10,932                              | 12,002                              |

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

| ACCOUNT NUMBER                        | ACCOUNT DESCRIPTION | 2019<br>ACTUAL<br>EXPENSE | 2020<br>ACTUAL<br>EXPENSE | 2021<br>ORIGINAL<br>BUDGET | 2022<br>Proposed<br>BUDGET |
|---------------------------------------|---------------------|---------------------------|---------------------------|----------------------------|----------------------------|
| <b>Dept 90-Contingency</b>            |                     |                           |                           |                            |                            |
| <b>CONTRACTUAL SERVICES</b>           |                     |                           |                           |                            |                            |
| 01-90-5980                            | CONTINGENCY         | -                         | -                         | 100,000                    | 100,000                    |
|                                       |                     | -                         | -                         | 100,000                    | 100,000                    |
| <b>Totals for dept 90-Contingency</b> |                     | -                         | -                         | 100,000                    | 100,000                    |
| <b>TOTAL APPROPRIATIONS</b>           |                     | 19,199,974                | 20,644,691                | 20,993,819                 | 23,435,689                 |



# CITY OF JACKSONVILLE, ARKANSAS

## STREET FUND

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

#### BUDGET 2022

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#### Revenues:

##### Intergovernmental:

|                                |                  |
|--------------------------------|------------------|
| State gasoline tax turnback    | 2,150,000        |
| County road tax                | 420,000          |
| Grant income                   | 132,000          |
| Operating transfers in         | -                |
| <b>Total Intergovernmental</b> | <b>2,702,000</b> |

|                       |                  |
|-----------------------|------------------|
| Investment income     | 15,000           |
| Miscellaneous         | 1,500            |
| <b>Total Revenues</b> | <b>2,718,500</b> |

#### Expenditures:

##### Public works:

|                           |                  |
|---------------------------|------------------|
| Personal services         | 946,613          |
| Supplies and materials    | 97,577           |
| Contractual services      | 696,820          |
| Capital outlay            | 977,490          |
| <b>Total Expenditures</b> | <b>2,718,500</b> |

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

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

| ACCOUNT NUMBER                | ACCOUNT DESCRIPTION                   | 2019<br>ACTUAL<br>REVENUES | 2020<br>ACTUAL<br>REVENUES | 2021<br>ORIGINAL<br>BUDGET | 2022<br>Proposed<br>BUDGET |
|-------------------------------|---------------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>INTERGOVERNMENTAL:</b>     |                                       |                            |                            |                            |                            |
| 02-00-4055                    | 3-MIL ROAD TAX                        | 407,231                    | 433,978                    | 410,000                    | 420,000                    |
| 02-00-4070                    | STATE GAS TURNBACK                    | 2,060,151                  | 2,135,171                  | 2,150,000                  | 2,150,000                  |
| 02-00-4400                    | GRANT INCOME                          | 409,753                    | -                          | 80,000                     | 132,000                    |
|                               | Total Intergovernmental               | 2,877,135                  | 2,569,149                  | 2,640,000                  | 2,702,000                  |
| <b>MISCELLANEOUS:</b>         |                                       |                            |                            |                            |                            |
| 02-00-4700                    | GAIN (LOSS) ON SALE OF CAPITAL ASSETS | -                          | 10,282                     | -                          | -                          |
| 02-00-4890                    | PLAT FEES                             | 250                        | 2,350                      | 500                        | 500                        |
| 02-00-4900                    | MISCELLANEOUS INCOME                  | 1,741                      | 72,686                     | 5,000                      | 1,000                      |
| 02-00-4930                    | WORKERS COMP.REIMBURSEMENTS           | -                          | -                          | -                          | -                          |
|                               | Total Miscellaneous                   | 1,991                      | 85,318                     | 5,500                      | 1,500                      |
| <b>INVESTMENT INCOME:</b>     |                                       |                            |                            |                            |                            |
| 02-00-4710                    | INTEREST INCOME                       | 64,870                     | 35,379                     | 43,000                     | 15,000                     |
|                               |                                       | 64,870                     | 35,379                     | 43,000                     | 15,000                     |
| <b>RESERVED FUND BALANCE:</b> |                                       |                            |                            |                            |                            |
| 02-00-4990                    | OPENING BALANCE                       | -                          | -                          | -                          | -                          |
|                               |                                       | -                          | -                          | -                          | -                          |
|                               | <b>Total Estimated Revenues</b>       | 2,943,996                  | 2,689,846                  | 2,688,500                  | 2,718,500                  |

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

| ACCOUNT NUMBER           | ACCOUNT DESCRIPTION             | 2019<br>ACTUAL<br>EXPENSE | 2020<br>ACTUAL<br>EXPENSE | 2021<br>ORIGINAL<br>BUDGET | 2022<br>Proposed<br>BUDGET |
|--------------------------|---------------------------------|---------------------------|---------------------------|----------------------------|----------------------------|
| PERSONAL SERVICES        |                                 |                           |                           |                            |                            |
| 5010                     | SALARIES                        | 501,407                   | 508,185                   | 673,689                    | 500,398                    |
| 5011                     | OVERTIME                        | 7,790                     | 11,372                    | 16,000                     | 11,000                     |
| 5020                     | PART-TIME HELP                  | 32,177                    | 27,174                    | 106,440                    | 138,880                    |
| 5900                     | FICA MATCH                      | 39,821                    | 40,318                    | 59,136                     | 48,320                     |
| 5910                     | RETIREMENT EXPENSE - APERS      | 77,928                    | 79,514                    | 112,867                    | 99,623                     |
| 5920                     | GROUP INSURANCE EXPENSE         | 70,863                    | 78,080                    | 127,485                    | 123,841                    |
| 5930                     | UNEMPLOYMENT INSURANCE          | 760                       | 204                       | 1,324                      | 1,495                      |
| 5940                     | WORKERS COMP.INSURANCE          | 20,481                    | 25,034                    | 25,034                     | 23,056                     |
| PERSONAL SERVICES        |                                 | 751,227                   | 769,881                   | 1,121,975                  | 946,613                    |
| CONTRACTUAL SERVICES     |                                 |                           |                           |                            |                            |
| 5030                     | CONTRACT SVC./ALLOW/VOLUNTEERS  | 348,951                   | 35,983                    | 260,617                    | 167,783                    |
| 5050                     | ELECTRICITY                     | 6,672                     | 7,068                     | 6,788                      | 6,900                      |
| 5060                     | GAS ( HEATING)                  | 2,502                     | 2,291                     | 2,649                      | 2,825                      |
| 5070                     | TELEPHONE                       | 8,488                     | 8,766                     | 9,082                      | 8,892                      |
| 5110                     | PRINTING & ADVERTISING          | -                         | 886                       | 1,000                      | 1,000                      |
| 5130                     | VEHICLE REPAIRS & MAINTENANCE   | 20,462                    | 27,942                    | 29,100                     | 29,100                     |
| 5140                     | EQUIPMENT RENTAL & MAINTENANCE  | 36,237                    | 62,865                    | 49,294                     | 55,118                     |
| 5150                     | OPERATING EXPENSE               | 7,272                     | 8,473                     | 12,000                     | 12,000                     |
| 5210                     | SCHOOLS & SEMINARS              | 125                       | 105                       | 1,630                      | 1,630                      |
| 5271                     | ACCOUNTING SERVICES SALARY/EXP. | 6,000                     | 6,000                     | 6,000                      | 6,000                      |
| 5272                     | D.P.W. SALARY & EXPENSE         | 56,177                    | 56,177                    | 15,900                     | 15,900                     |
| 5290                     | BUILDING REPAIR & MAINTENANCE   | 1,463                     | 941                       | -                          | -                          |
| 5340                     | BUILDING/VEHICLE INSURANCE      | 8,913                     | 23,312                    | 15,000                     | 17,284                     |
| 5488                     | CENTRAL ARKANSAS TRANSIT        | 82,484                    | 21,871                    | 87,484                     | 87,484                     |
| 5530                     | STREET & TRAFFIC LIGHTS         | 175,612                   | 176,174                   | 179,808                    | 180,400                    |
| 5535                     | SIGNS & TRAFFIC MAINTENANCE     | 8,866                     | (1,735)                   | 25,231                     | 54,231                     |
| 5628                     | BEAVER CONTROL                  | 10,895                    | 10,895                    | 10,848                     | 10,848                     |
| 5636                     | MOSQUITO CONTROL                | 11,169                    | 9,746                     | 29,865                     | 29,865                     |
| 5842                     | TREES,PLANTS,FLOWERS ETC.       | 1,131                     | 382                       | 9,560                      | 9,560                      |
| CONTRACTUAL SERVICES     |                                 | 793,419                   | 458,142                   | 751,856                    | 696,820                    |
| SUPPLIES AND MATERIALS   |                                 |                           |                           |                            |                            |
| 5090                     | SUPPLIES/OFFICE EXPENSE         | 13,230                    | 9,600                     | 18,340                     | 15,613                     |
| 5095                     | Office Equip & Small Tools      | 477                       | 380                       | 4,648                      | 3,448                      |
| 5120                     | VEHICLE GAS & OIL               | 44,820                    | 32,817                    | 57,366                     | 57,366                     |
| 5135                     | TIRES & TIRE REPAIR             | 13,411                    | 7,776                     | 14,800                     | 14,800                     |
| 5200                     | UNIFORM EXPENSE                 | 5,290                     | 6,049                     | 6,350                      | 6,350                      |
| 5620                     | ROAD MATERIALS                  | -                         | 284                       | -                          | -                          |
| SUPPLIES AND MATERIALS   |                                 | 77,228                    | 56,906                    | 101,504                    | 97,577                     |
| CAPTIAL OUTLAY           |                                 |                           |                           |                            |                            |
| 5500                     | EQUIPMENT PURCHASES             | 15,353                    | 53,865                    | 51,232                     | 158,200                    |
| 5540                     | CONSTRUCTION                    | -                         | 74,069                    | -                          | -                          |
| 5625                     | DRAINAGE PROJECTS               | 79,254                    | 153,328                   | 250,000                    | 104,290                    |
| 5630                     | ASPHALT/SEALING MAINTENANCE     | 79,231                    | 72,539                    | 311,933                    | 375,000                    |
| 5633                     | SIDEWALK, CURBS, & GUTTERS      | 674,186                   | 378                       | 100,000                    | 340,000                    |
| CAPTIAL OUTLAY           |                                 | 848,024                   | 354,179                   | 713,165                    | 977,490                    |
| APPROPRIATIONS - FUND 02 |                                 | 2,469,898                 | 1,639,108                 | 2,688,500                  | 2,718,500                  |



# CITY OF JACKSONVILLE, ARKANSAS

## SANITATION SERVICES FUND

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

#### BUDGET 2022

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#### Revenues:

|                        |                  |
|------------------------|------------------|
| Charges for services   | 1,826,050        |
| Other operating income | 30,670           |
| Nonoperating income    | 5,000            |
| <b>Total Income</b>    | <u>1,861,720</u> |

#### Operating expenses:

|                                       |                  |
|---------------------------------------|------------------|
| Salaries, wages and employee benefits | 922,625          |
| Supplies and materials                | 201,013          |
| Contractual services                  | 222,670          |
| Depreciation                          | 301,200          |
| Landfill fees                         | 225,000          |
| Other                                 | 13,000           |
| <b>Total Operating expenses</b>       | <u>1,885,508</u> |

#### Net gain (loss)

(23,788)

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

| <b>ACCOUNT NUMBER</b>       | <b>ACCOUNT DESCRIPTION</b>           | <b>2019<br/>ACTUAL<br/>REVENUES</b> | <b>2020<br/>ACTUAL<br/>REVENUES</b> | <b>2021<br/>ORIGINAL<br/>BUDGET</b> | <b>2022<br/>Proposed<br/>BUDGET</b> |
|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| <b>CHARGES FOR SERVICES</b> |                                      |                                     |                                     |                                     |                                     |
| 04-00-4380                  | SANITATION FEES                      | 1,426,541                           | 1,781,900                           | 1,700,000                           | 1,750,000                           |
| 04-00-4383                  | CUSTOMER TRASH PICKUP                | 11,362                              | 15,290                              | 10,000                              | 14,000                              |
| 04-00-4385                  | RECYCLING INCOME                     | 61,210                              | 35,016                              | 50,000                              | 15,000                              |
| 04-00-4386                  | BAD DEBTS RECOVERED                  | 289                                 | 17                                  | 50                                  | 50                                  |
| 04-00-4387                  | PENALTIES ASSESSED                   | 51,589                              | 49,805                              | 45,000                              | 47,000                              |
|                             | Total Charges for services           | 1,550,991                           | 1,882,028                           | 1,805,050                           | 1,826,050                           |
| <b>LICENSES AND PERMITS</b> |                                      |                                     |                                     |                                     |                                     |
| 04-00-4381                  | FRANCHISE DUMPSTER FEES              | 26,214                              | 25,628                              | 27,170                              | 27,170                              |
| <b>MISCELLANEOUS</b>        |                                      |                                     |                                     |                                     |                                     |
| 04-00-4700                  | GAIN(LOSS) ON SALE OF CAPITAL ASSETS | -                                   | -                                   | -                                   | -                                   |
| 04-00-4900                  | MISCELLANEOUS INCOME                 | 14,498                              | 3,534                               | 3,500                               | 3,500                               |
| 04-00-4930                  | WORKERS COMP.REIMBURSEMENTS          | -                                   | -                                   | -                                   | -                                   |
|                             | Total Miscellaneous                  | 14,498                              | 3,534                               | 3,500                               | 3,500                               |
| <b>INVESTMENT INCOME</b>    |                                      |                                     |                                     |                                     |                                     |
| 04-00-4710                  | INTEREST INCOME                      | 20,183                              | 11,257                              | 12,500                              | 5,000                               |
|                             | <b>Total Estimated Revenues</b>      | <b>1,611,886</b>                    | <b>1,922,447</b>                    | <b>1,848,220</b>                    | <b>1,861,720</b>                    |

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

| ACCOUNT NUMBER           | ACCOUNT DESCRIPTION             | 2019<br>ACTUAL<br>EXPENSE | 2020<br>ACTUAL<br>EXPENSE | 2021<br>ORIGINAL<br>BUDGET | 2022<br>Proposed<br>BUDGET |
|--------------------------|---------------------------------|---------------------------|---------------------------|----------------------------|----------------------------|
| PERSONAL SERVICES        |                                 |                           |                           |                            |                            |
| 5010                     | SALARIES                        | 516,211                   | 529,409                   | 570,217                    | 595,594                    |
| 5011                     | OVERTIME                        | 199                       | 1,154                     | 4,000                      | 4,000                      |
| 5020                     | PART-TIME HELP                  | 18,276                    | 11,965                    | 7,000                      | 7,000                      |
| 5900                     | FICA MATCH                      | 38,988                    | 39,409                    | 42,750                     | 44,691                     |
| 5910                     | RETIREMENT EXPENSE - APERS      | 170,249                   | 147,862                   | 89,042                     | 92,930                     |
| 5920                     | GROUP INSURANCE EXPENSE         | 94,450                    | 105,803                   | 116,121                    | 149,648                    |
| 5930                     | UNEMPLOYMENT INSURANCE          | 600                       | 161                       | 1,255                      | 1,594                      |
| 5940                     | WORKERS COMP.INSURANCE          | 23,730                    | 28,415                    | 28,415                     | 27,168                     |
| PERSONAL SERVICES        |                                 | 862,703                   | 864,178                   | 858,800                    | 922,625                    |
| CONTRACTUAL SERVICES     |                                 |                           |                           |                            |                            |
| 5030                     | CONTRACT SVC./ALLOW/VOLUNTEERS  | 4,500                     | 8,354                     | 12,280                     | 14,280                     |
| 5050                     | ELECTRICITY                     | 7,812                     | 6,380                     | 7,322                      | 6,800                      |
| 5070                     | TELEPHONE                       | 4,148                     | 4,236                     | 4,211                      | 4,245                      |
| 5110                     | PRINTING & ADVERTISING          | 429                       | 206                       | 1,865                      | 1,865                      |
| 5130                     | VEHICLE REPAIRS & MAINTENANCE   | 103,210                   | 101,536                   | 89,000                     | 110,000                    |
| 5140                     | EQUIPMENT RENTAL & MAINTENANCE  | 15,438                    | 21,158                    | 17,520                     | 17,520                     |
| 5149                     | COLLECTION FEES                 | 87                        | 5                         | -                          | -                          |
| 5150                     | OPERATING EXPENSE               | 1,238                     | 1,292                     | 1,026                      | 1,026                      |
| 5210                     | SCHOOLS & SEMINARS              | 1,625                     | 1,390                     | 1,025                      | 2,225                      |
| 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                     | 3,214                     | 4,550                      | 4,550                      |
| 5340                     | BUILDING/VEHICLE INSURANCE      | 11,342                    | 12,054                    | 13,159                     | 13,159                     |
| CONTRACTUAL SERVICES     |                                 | 191,374                   | 206,825                   | 198,958                    | 222,670                    |
| SUPPLIES AND MATERIALS   |                                 |                           |                           |                            |                            |
| 5090                     | SUPPLIES/OFFICE EXPENSE         | 21,385                    | 40,588                    | 30,444                     | 29,874                     |
| 5095                     | Office Equip & Small Tools      | -                         | 1,582                     | -                          | -                          |
| 5120                     | VEHICLE GAS & OIL               | 112,846                   | 91,342                    | 116,603                    | 133,570                    |
| 5135                     | TIRES & TIRE REPAIR             | 38,492                    | 37,553                    | 33,489                     | 33,489                     |
| 5200                     | UNIFORM EXPENSE                 | 4,297                     | 4,480                     | 4,080                      | 4,080                      |
| SUPPLIES AND MATERIALS   |                                 | 177,020                   | 175,545                   | 184,616                    | 201,013                    |
| OTHER FINANCING USES     |                                 |                           |                           |                            |                            |
| 5148                     | BAD DEBT EXPENSE                | 2,445                     | -                         | 13,000                     | 13,000                     |
| 5490                     | LANDFILL FEES                   | 214,385                   | 259,316                   | 245,000                    | 225,000                    |
| 5810                     | DEPRECIATION EXPENSE-RECYCLING  | 582,742                   | 255,302                   | 300,661                    | 301,200                    |
| OTHER FINANCING USES     |                                 | 799,572                   | 514,618                   | 558,661                    | 539,200                    |
| APPROPRIATIONS - FUND 04 |                                 | 2,030,669                 | 1,761,166                 | 1,801,035                  | 1,885,508                  |

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

| <b>ACCOUNT NUMBER</b>      | <b>ACCOUNT DESCRIPTION</b>      | <b>2019<br/>ACTUAL<br/>EXPENSE</b> | <b>2020<br/>ACTUAL<br/>EXPENSE</b> | <b>2021<br/>ORIGINAL<br/>BUDGET</b> | <b>2022<br/>Proposed<br/>BUDGET</b> |
|----------------------------|---------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| Dept 08 - TRASH            |                                 |                                    |                                    |                                     |                                     |
| PERSONAL SERVICES          |                                 |                                    |                                    |                                     |                                     |
| 5010                       | SALARIES                        | 184,234                            | 178,936                            | 278,446                             | 293,754                             |
| 5011                       | OVERTIME                        | 96                                 | 247                                | 1,000                               | 1,000                               |
| 5020                       | PART-TIME HELP                  | 18,276                             | 11,965                             | 7,000                               | 7,000                               |
| 5900                       | FICA MATCH                      | 14,780                             | 13,904                             | 21,026                              | 22,197                              |
| 5910                       | RETIREMENT EXPENSE - APERS      | 61,933                             | 51,186                             | 43,883                              | 46,229                              |
| 5920                       | GROUP INSURANCE EXPENSE         | 37,362                             | 42,567                             | 65,394                              | 66,134                              |
| 5930                       | UNEMPLOYMENT INSURANCE          | 280                                | 75                                 | 488                                 | 797                                 |
| 5940                       | WORKERS COMP.INSURANCE          | 11,979                             | 13,883                             | 13,883                              | 14,087                              |
| PERSONAL SERVICES          |                                 | <u>328,940</u>                     | <u>312,763</u>                     | <u>431,120</u>                      | <u>451,198</u>                      |
| CONTRACTUAL SERVICES       |                                 |                                    |                                    |                                     |                                     |
| 5030                       | CONTRACT SVC.ALLOW/VOLUNTEERS   | 1,470                              | 200                                | 7,200                               | 7,200                               |
| 5110                       | PRINTING & ADVERTISING          | 115                                | -                                  | 100                                 | 100                                 |
| 5130                       | VEHICLE REPAIRS & MAINTENANCE   | 52,815                             | 41,935                             | 41,000                              | 41,000                              |
| 5140                       | EQUIPMENT RENTAL & MAINTENANCE  | 12,731                             | 17,492                             | 13,000                              | 13,000                              |
| 5150                       | OPERATING EXPENSE               | 1,238                              | 1,292                              | 1,026                               | 1,026                               |
| 5210                       | SCHOOLS & SEMINARS              | 1,120                              | 840                                | 690                                 | 1,890                               |
| 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                              | 4,066                              | 3,911                               | 3,911                               |
| CONTRACTUAL SERVICES       |                                 | <u>79,867</u>                      | <u>74,825</u>                      | <u>75,927</u>                       | <u>77,127</u>                       |
| SUPPLIES AND MATERIALS     |                                 |                                    |                                    |                                     |                                     |
| 5090                       | SUPPLIES/OFFICE EXPENSE         | 1,822                              | 1,741                              | 2,670                               | 2,350                               |
| 5095                       | Office Equip & Small Tools      | 0                                  | 1,582                              | -                                   | -                                   |
| 5120                       | VEHICLE GAS & OIL               | 48,227                             | 42,696                             | 50,000                              | 50,000                              |
| 5135                       | TIRES & TIRE REPAIR             | 14,501                             | 20,835                             | 13,424                              | 13,424                              |
| 5200                       | UNIFORM EXPENSE                 | 1,621                              | 2,304                              | 1,680                               | 1,680                               |
| SUPPLIES AND MATERIALS     |                                 | <u>66,171</u>                      | <u>69,158</u>                      | <u>67,774</u>                       | <u>67,454</u>                       |
| OTHER FINANCING USES       |                                 |                                    |                                    |                                     |                                     |
| 5490                       | LANDFILL FEES                   | 33,249                             | 46,051                             | 45,000                              | 45,000                              |
| 5810                       | DEPRECIATION EXPENSE-TRASH      | 166,091                            | 68,407                             | 80,000                              | 104,400                             |
| OTHER FINANCING USES       |                                 | <u>199,340</u>                     | <u>114,458</u>                     | <u>125,000</u>                      | <u>149,400</u>                      |
| Totals for dept 08 - TRASH |                                 | <u><u>674,318</u></u>              | <u><u>571,204</u></u>              | <u><u>699,821</u></u>               | <u><u>745,179</u></u>               |

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

| <b>ACCOUNT NUMBER</b>        | <b>ACCOUNT DESCRIPTION</b>      | <b>2019<br/>ACTUAL<br/>EXPENSE</b> | <b>2020<br/>ACTUAL<br/>EXPENSE</b> | <b>2021<br/>ORIGINAL<br/>BUDGET</b> | <b>2022<br/>Proposed<br/>BUDGET</b> |
|------------------------------|---------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| Dept 77 - GARBAGE            |                                 |                                    |                                    |                                     |                                     |
| PERSONAL SERVICES            |                                 |                                    |                                    |                                     |                                     |
| 5010                         | SALARIES                        | 182,770                            | 234,400                            | 199,473                             | 205,494                             |
| 5011                         | OVERTIME                        | 33                                 | 291                                | 2,000                               | 2,000                               |
| 5900                         | FICA MATCH                      | 13,347                             | 16,851                             | 14,724                              | 15,185                              |
| 5910                         | RETIREMENT EXPENSE              | 61,595                             | 61,430                             | 30,866                              | 31,788                              |
| 5920                         | GROUP INSURANCE                 | 36,187                             | 48,936                             | 40,582                              | 56,052                              |
| 5930                         | UNEMPLOYMENT INSURANCE          | 200                                | 54                                 | 558                                 | 498                                 |
| 5940                         | WORKERS COMP.INSURANCE          | 9,051                              | 11,304                             | 11,304                              | 11,497                              |
| PERSONAL SERVICES            |                                 | <u>303,183</u>                     | <u>373,266</u>                     | <u>299,507</u>                      | <u>322,514</u>                      |
| CONTRACTUAL SERVICES         |                                 |                                    |                                    |                                     |                                     |
| 5030                         | CONTRACT SVC./ALLOW/VOLUNTEERS  | 350                                | 2,054                              | -                                   | -                                   |
| 5070                         | TELEPHONE                       | 4,148                              | 4,236                              | 4,211                               | 4,245                               |
| 5110                         | PRINTING & ADVERTISING          | 64                                 | 38                                 | 1,500                               | 1,500                               |
| 5130                         | VEHICLE REPAIRS & MAINTENANCE   | 41,436                             | 54,960                             | 39,000                              | 60,000                              |
| 5140                         | EQUIPMENT RENTAL & MAINTENANCE  | 409                                | 114                                | 2,520                               | 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                                | 269                                | -                                   | -                                   |
| 5340                         | BUILDING/VEHICLE INSURANCE      | 1,000                              | 1,000                              | 1,200                               | 1,200                               |
| CONTRACTUAL SERVICES         |                                 | <u>74,986</u>                      | <u>92,026</u>                      | <u>77,431</u>                       | <u>98,465</u>                       |
| SUPPLIES AND MATERIALS       |                                 |                                    |                                    |                                     |                                     |
| 5090                         | SUPPLIES/OFFICE EXPENSE         | 1,927                              | 35,883                             | 21,799                              | 21,549                              |
| 5095                         | Office Equip & Small Tools      | -                                  | -                                  | -                                   | -                                   |
| 5120                         | VEHICLE GAS & OIL               | 54,345                             | 45,198                             | 55,033                              | 72,000                              |
| 5135                         | TIRES & TIRE REPAIR             | 23,991                             | 16,718                             | 20,065                              | 20,065                              |
| 5200                         | UNIFORM EXPENSE                 | 1,813                              | 1,340                              | 1,680                               | 1,680                               |
| SUPPLIES AND MATERIALS       |                                 | <u>82,076</u>                      | <u>99,139</u>                      | <u>98,577</u>                       | <u>115,294</u>                      |
| OTHER FINANCING USES         |                                 |                                    |                                    |                                     |                                     |
| 5148                         | BAD DEBT EXPENSE                | 2,445                              | -                                  | 13,000                              | 13,000                              |
| 5490                         | LANDFILL FEES                   | 181,136                            | 213,265                            | 200,000                             | 180,000                             |
| 5810                         | DEPRECIATION EXPENSE-GARBAGE    | 370,987                            | 148,456                            | 175,000                             | 158,400                             |
| OTHER FINANCING USES         |                                 | <u>554,568</u>                     | <u>361,721</u>                     | <u>388,000</u>                      | <u>351,400</u>                      |
| Totals for dept 77 - GARBAGE |                                 | <u>1,014,813</u>                   | <u>926,152</u>                     | <u>863,515</u>                      | <u>887,673</u>                      |

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

| <b>ACCOUNT NUMBER</b>        | <b>ACCOUNT DESCRIPTION</b>      | <b>2019<br/>ACTUAL<br/>EXPENSE</b> | <b>2020<br/>ACTUAL<br/>EXPENSE</b> | <b>2021<br/>ORIGINAL<br/>BUDGET</b> | <b>2022<br/>Proposed<br/>BUDGET</b> |
|------------------------------|---------------------------------|------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|
| Dept 78 - RECYCLE            |                                 |                                    |                                    |                                     |                                     |
| PERSONAL SERVICES            |                                 |                                    |                                    |                                     |                                     |
| 5010                         | SALARIES                        | 149,207                            | 116,073                            | 92,298                              | 96,346                              |
| 5011                         | OVERTIME                        | 70                                 | 616                                | 1,000                               | 1,000                               |
| 5020                         | PART - TIME HELP                | -                                  | -                                  | -                                   | -                                   |
| 5900                         | FICA MATCH                      | 10,861                             | 8,654                              | 7,000                               | 7,309                               |
| 5910                         | RETIREMENT EXPENSE - APERS      | 46,721                             | 35,246                             | 14,293                              | 14,913                              |
| 5920                         | GROUP INSURANCE EXPENSE         | 20,901                             | 14,300                             | 10,145                              | 27,462                              |
| 5930                         | UNEMPLOYMENT INSURANCE          | 120                                | 32                                 | 209                                 | 299                                 |
| 5940                         | WORKERS COMP.INSURANCE          | 2,700                              | 3,228                              | 3,228                               | 1,584                               |
| PERSONAL SERVICES            |                                 | <u>230,580</u>                     | <u>178,149</u>                     | <u>128,173</u>                      | <u>148,913</u>                      |
| CONTRACTUAL SERVICES         |                                 |                                    |                                    |                                     |                                     |
| 5030                         | CONTRACT SVC./ALLOW/VOLUNTEERS  | 2,680                              | 6,100                              | 5,080                               | 7,080                               |
| 5050                         | ELECTRICITY                     | 7,812                              | 6,380                              | 7,322                               | 6,800                               |
| 5110                         | PRINTING & ADVERTISING          | 250                                | 168                                | 265                                 | 265                                 |
| 5130                         | VEHICLE REPAIRS & MAINTENANCE   | 8,959                              | 4,641                              | 9,000                               | 9,000                               |
| 5140                         | EQUIPMENT RENTAL & MAINTENANCE  | 2,298                              | 3,552                              | 2,000                               | 2,000                               |
| 5210                         | SCHOOLS & SEMINARS              | 155                                | 200                                | 335                                 | 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                              | 2,945                              | 4,550                               | 4,550                               |
| 5340                         | BUILDING/VEHICLE INSURANCE      | 6,431                              | 6,988                              | 8,048                               | 8,048                               |
| CONTRACTUAL SERVICES         |                                 | <u>36,521</u>                      | <u>39,974</u>                      | <u>45,600</u>                       | <u>47,078</u>                       |
| SUPPLIES AND MATERIALS       |                                 |                                    |                                    |                                     |                                     |
| 5090                         | SUPPLIES/OFFICE EXPENSE         | 17,636                             | 2,964                              | 5,975                               | 5,975                               |
| 5095                         | Office Equip & Small Tools      | -                                  | -                                  | -                                   | -                                   |
| 5120                         | VEHICLE GAS & OIL               | 10,274                             | 3,448                              | 11,570                              | 11,570                              |
| 5200                         | UNIFORM EXPENSE                 | 863                                | 836                                | 720                                 | 720                                 |
| SUPPLIES AND MATERIALS       |                                 | <u>28,773</u>                      | <u>7,248</u>                       | <u>18,265</u>                       | <u>18,265</u>                       |
| OTHER FINANCING USES         |                                 |                                    |                                    |                                     |                                     |
| 5810                         | DEPRECIATION EXPENSE-RECYCLING  | 45,664                             | 38,439                             | 45,661                              | 38,400                              |
| OTHER FINANCING USES         |                                 | <u>45,664</u>                      | <u>38,439</u>                      | <u>45,661</u>                       | <u>38,400</u>                       |
| Totals for dept 78 - RECYCLE |                                 | <u>341,538</u>                     | <u>263,810</u>                     | <u>237,699</u>                      | <u>252,656</u>                      |
| APPROPRIATIONS - FUND 04     |                                 | <u>2,030,669</u>                   | <u>1,761,166</u>                   | <u>1,801,035</u>                    | <u>1,885,508</u>                    |

# CITY OF JACKSONVILLE, ARKANSAS

## AG&F FOUNDATION SHOOTING SPORTS COMPLEX BUDGETARY CHANGES IN REVENUES, EXPENSES, AND RETAINED EARNINGS BUDGET 2022

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### Revenues:

|                        |                |
|------------------------|----------------|
| Charges for services   | 300,000        |
| Other operating income | 100,000        |
| Nonoperating income    | 160,000        |
| <b>Total Income</b>    | <u>560,000</u> |

### Operating expenses:

|                                       |                |
|---------------------------------------|----------------|
| Salaries, wages and employee benefits | 289,134        |
| Supplies and materials                | 16,172         |
| Contractual services                  | 80,497         |
| Depreciation                          | 83,064         |
| Capital Outlays                       | -              |
| Other                                 | 85,000         |
| <b>Total Operating expenses</b>       | <u>553,867</u> |

|                        |                     |
|------------------------|---------------------|
| <b>Net gain (loss)</b> | <u><u>6,133</u></u> |
|------------------------|---------------------|

**BUDGET REPORT FOR CITY OF JACKSONVILLE  
AG&F FOUNDATION SHOOTING SPORTS COMPLEX REVENUES**

| ACCOUNT NUMBER                  | ACCOUNT DESCRIPTION           | 2019<br>ACTUAL<br>REVENUES | 2020<br>ACTUAL<br>REVENUES | 2021<br>ORIGINAL<br>BUDGET | 2022<br>Proposed<br>BUDGET |
|---------------------------------|-------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| CHARGES FOR SERVICES            |                               |                            |                            |                            |                            |
| 47-00-4341                      | AF&G SHOOTING RANGE - FEES    | 163356                     | 108,620                    | 170,000                    | 150,000                    |
| 47-00-4342                      | AF&G SHOOTING RANGE - RENTALS | 28048                      | 8,051                      | 35,000                     | 30,000                     |
| 47-00-4343                      | SHOOTING RANGE TARGETS        | 75127                      | 38,614                     | 85,000                     | 80,000                     |
| 47-00-4385                      | RECYCLING INCOME              | -                          | -                          | -                          | 40,000                     |
| CHARGES FOR SERVICES            |                               | 266,531                    | 155,285                    | 290,000                    | 300,000                    |
| MISCELLANEOUS                   |                               |                            |                            |                            |                            |
| 47-00-4345                      | PRO SHOP SALES                | 82,432                     | 34,782                     | 85,000                     | 90,000                     |
| 47-00-4900                      | MISCELLANEOUS INCOME          | 56,189                     | 7,804                      | 10,000                     | 10,000                     |
| MISCELLANEOUS                   |                               | 138,621                    | 42,586                     | 95,000                     | 100,000                    |
| OTHER FINANCING SOURCES         |                               |                            |                            |                            |                            |
| 47-00-4940                      | OPERATING TRANSFERS           | 175,000                    | 165,000                    | 175,000                    | 160,000                    |
| OTHER FINANCING SOURCES         |                               | 175,000                    | 165,000                    | 175,000                    | 160,000                    |
| <b>Total Estimated Revenues</b> |                               | 580,152                    | 362,871                    | 560,000                    | 560,000                    |

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

| ACCOUNT NUMBER           | ACCOUNT DESCRIPTION            | 2019<br>ACTUAL<br>EXPENSE | 2020<br>ACTUAL<br>EXPENSE | 2021<br>ORIGINAL<br>BUDGET | 2022<br>Proposed<br>BUDGET |
|--------------------------|--------------------------------|---------------------------|---------------------------|----------------------------|----------------------------|
| PERSONAL SERVICES        |                                |                           |                           |                            |                            |
| 5010                     | SALARIES                       | 77,665                    | 81,351                    | 79,177                     | 82,798                     |
| 5011                     | OVERTIME                       | 9,978                     | 3,391                     | 10,000                     | 10,000                     |
| 5020                     | PART - TIME HELP               | 124,580                   | 75,228                    | 137,700                    | 132,425                    |
| 5900                     | FICA MATCH                     | 16,030                    | 11,872                    | 17,152                     | 17,026                     |
| 5910                     | RETIREMENT EXPENSE             | (4,915)                   | (19,433)                  | 26,837                     | 25,741                     |
| 5920                     | GROUP INSURANCE                | 13,101                    | 14,668                    | 14,667                     | 16,251                     |
| 5930                     | UNEMPLOYMENT INSURANCE         | 320                       | 86                        | 558                        | 1,096                      |
| 5940                     | WORKERS COMP.INSURANCE         | 2,888                     | 4,215                     | 4,215                      | 3,797                      |
| PERSONAL SERVICES        |                                | 239,647                   | 171,378                   | 290,306                    | 289,134                    |
| CONTRACTUAL SERVICES     |                                |                           |                           |                            |                            |
| 5030                     | CONTRACT SVC./ALLOW/VOLUNTEERS | 4,115                     | 1,792                     | 4,750                      | 4,900                      |
| 5050                     | ELECTRICITY                    | 21,455                    | 17,077                    | 19,900                     | 21,550                     |
| 5070                     | TELEPHONE                      | 7,689                     | 7,810                     | 7,968                      | 8,064                      |
| 5130                     | VEHICLE REPAIRS & MAINTENANCE  | 198                       | 724                       | 500                        | 500                        |
| 5140                     | EQUIPMENT RENTAL & MAINTENANCE | 12,424                    | 12,346                    | 17,000                     | 21,883                     |
| 5150                     | OPERATING EXPENSE              | 5,329                     | 3,410                     | 5,000                      | 5,000                      |
| 5290                     | BUILDING REPAIR & MAINTENANCE  | 9,887                     | 9,219                     | 10,525                     | 7,700                      |
| 5340                     | BUILDING/VEHICLE INSURANCE     | 6,042                     | 6,480                     | 5,500                      | 10,900                     |
| 5842                     | TREES,PLANTS,FLOWERS ETC.      | -                         | -                         | -                          | -                          |
| CONTRACTUAL SERVICES     |                                | 67,139                    | 58,858                    | 71,143                     | 80,497                     |
| SUPPLIES AND MATERIALS   |                                |                           |                           |                            |                            |
| 5090                     | SUPPLIES/OFFICE EXPENSE        | 14,063                    | 10,027                    | 15,000                     | 15,000                     |
| 5095                     | Office Equip & Small Tools     | 1,186                     | 1,394                     | -                          | 672                        |
| 5120                     | VEHICLE GAS & OIL              | 364                       | 614                       | 500                        | 500                        |
| SUPPLIES AND MATERIALS   |                                | 15,613                    | 12,035                    | 15,500                     | 16,172                     |
| OTHER FINANCING USES     |                                |                           |                           |                            |                            |
| 5147                     | COST OF GOODS SOLD             | 160,087                   | 112,831                   | 160,000                    | 85,000                     |
| 5810                     | DEPRECIATION EXPENSE           | 83,060                    | 85,321                    | 85,321                     | 83,064                     |
| OTHER FINANCING USES     |                                | 243,147                   | 198,152                   | 245,321                    | 168,064                    |
| APPROPRIATIONS - FUND 47 |                                | 565,546                   | 440,423                   | 622,270                    | 553,867                    |



# CITY OF JACKSONVILLE, ARKANSAS

## EMERGENCY MEDICAL SERVICES FUND

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

#### BUDGET 2022

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#### Revenues:

|                        |                  |
|------------------------|------------------|
| Charges for services   | 2,546,100        |
| Other operating income | 24,891           |
| Nonoperating income    | <u>175,000</u>   |
| <b>Total Income</b>    | <b>2,745,991</b> |

#### Operating expenses:

|                                       |                  |
|---------------------------------------|------------------|
| Salaries, wages and employee benefits | 1,397,336        |
| Supplies and materials                | 193,212          |
| Contractual services                  | 207,639          |
| Depreciation                          | 147,547          |
| Other                                 | <u>800,000</u>   |
| <b>Total Operating expenses</b>       | <b>2,745,734</b> |

#### Net gain (loss)

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

| ACCOUNT NUMBER                  | ACCOUNT DESCRIPTION                 | 2019<br>ACTUAL<br>REVENUES | 2020<br>ACTUAL<br>REVENUES | 2021<br>ORIGINAL<br>BUDGET | 2022<br>Proposed<br>BUDGET |
|---------------------------------|-------------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| CHARGES FOR SERVICES            |                                     |                            |                            |                            |                            |
| 61-00-4386                      | BAD DEBTS RECOVERED                 | -                          | 98                         | 100                        | 100                        |
| 61-00-4550                      | MEMBERSHIP RECEIPTS                 | 50                         | 2,100                      | 2,100                      | 1,000                      |
| 61-00-4750                      | AMBULANCE SERVICE BILLING           | 2,132,044                  | 2,105,543                  | 2,150,000                  | 2,545,000                  |
| CHARGES FOR SERVICES            |                                     | <u>2,132,094</u>           | <u>2,107,741</u>           | <u>2,152,200</u>           | <u>2,546,100</u>           |
| INTERGOVERNMENTAL               |                                     |                            |                            |                            |                            |
| 61-00-4400                      | GRANT INCOME                        | 16,171                     | 74,465                     | 24,891                     | 24,891                     |
| INTERGOVERNMENTAL               |                                     | <u>16,171</u>              | <u>74,465</u>              | <u>24,891</u>              | <u>24,891</u>              |
| MISCELLANEOUS                   |                                     |                            |                            |                            |                            |
| 61-00-4700                      | Net Appreciation(depreciation) in F | -                          | (19,356)                   | -                          | -                          |
| 61-00-4900                      | MISCELLANEOUS INCOME                | 59                         | 1,940                      | -                          | -                          |
| MISCELLANEOUS                   |                                     | <u>59</u>                  | <u>(17,416)</u>            | <u>-</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                    | 480,000                    | 175,000                    | 175,000                    |
| OTHER FINANCING SOURCES         |                                     | <u>400,000</u>             | <u>480,000</u>             | <u>175,000</u>             | <u>175,000</u>             |
| <b>Total Estimated Revenues</b> |                                     | <u><u>2,548,341</u></u>    | <u><u>2,644,790</u></u>    | <u><u>2,352,091</u></u>    | <u><u>2,745,991</u></u>    |

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

| ACCOUNT NUMBER           | ACCOUNT DESCRIPTION               | 2019<br>ACTUAL<br>EXPENSE | 2020<br>ACTUAL<br>EXPENSE | 2021<br>ORIGINAL<br>BUDGET | 2022<br>Proposed<br>BUDGET |
|--------------------------|-----------------------------------|---------------------------|---------------------------|----------------------------|----------------------------|
| PERSONAL SERVICES        |                                   |                           |                           |                            |                            |
| 5010                     | SALARIES                          | 501,243                   | 607,638                   | 642,011                    | 852,663                    |
| 5011                     | OVERTIME                          | 80,539                    | 71,954                    | 42,646                     | 73,623                     |
| 5370                     | STATE RETIREMENT PLAN             | 348,933                   | 246,969                   | 152,047                    | 207,662                    |
| 5900                     | FICA MATCH                        | 9,305                     | 12,636                    | 11,241                     | 14,347                     |
| 5910                     | RETIREMENT EXPENSE                | -                         | 47,148                    | 5,742                      | 6,251                      |
| 5920                     | GROUP INSURANCE                   | 91,941                    | 120,825                   | 130,984                    | 200,929                    |
| 5930                     | UNEMPLOYMENT INSURANCE            | 480                       | 129                       | 836                        | 1,993                      |
| 5940                     | WORKERS COMP.INSURANCE            | 25,176                    | 25,490                    | 25,490                     | 39,868                     |
| PERSONAL SERVICES        |                                   | <u>1,057,617</u>          | <u>1,132,789</u>          | <u>1,010,997</u>           | <u>1,397,336</u>           |
| CONTRACTUAL SERVICES     |                                   |                           |                           |                            |                            |
| 5030                     | CONTRACT SVC./ALLOW/VOLUNTEERS    | 13,221                    | 50,392                    | 72,669                     | 68,380                     |
| 5110                     | PRINTING & ADVERTISING            | -                         | 624                       | 624                        | 700                        |
| 5130                     | VEHICLE REPAIRS & MAINTENANCE     | 22,388                    | 28,235                    | 15,500                     | 29,972                     |
| 5140                     | EQUIPMENT RENTAL & MAINTENANCE    | 13,416                    | 28,600                    | 25,569                     | 11,857                     |
| 5150                     | OPERATING EXPENSE                 | 1,257                     | 1,482                     | 1,200                      | 4,000                      |
| 5160                     | RADIO REPAIR & MAINTENANCE        | 1,159                     | 786                       | 1,000                      | 7,666                      |
| 5180                     | POSTAGE                           | 2,738                     | 2,190                     | 3,255                      | 2,561                      |
| 5210                     | SCHOOLS & SEMINARS                | 44,742                    | 23,251                    | 43,983                     | 62,848                     |
| 5280                     | PROFESSIONAL DUES                 | 1,650                     | 1,830                     | 1,745                      | 1,895                      |
| 5340                     | BUILDING/VEHICLE INSURANCE        | 4,808                     | 11,291                    | 14,260                     | 17,760                     |
| CONTRACTUAL SERVICES     |                                   | <u>105,379</u>            | <u>148,681</u>            | <u>179,805</u>             | <u>207,639</u>             |
| SUPPLIES AND MATERIALS   |                                   |                           |                           |                            |                            |
| 5090                     | SUPPLIES/OFFICE EXPENSE           | 126                       | 43,592                    | 2,761                      | 2,654                      |
| 5092                     | AMBULANCE SUPPLIES                | 100,400                   | 118,759                   | 95,674                     | 128,706                    |
| 5095                     | Office Equip & Small Tools<\$5000 | -                         | 14,112                    | 3,100                      | 15,052                     |
| 5120                     | VEHICLE GAS & OIL                 | 28,473                    | 23,605                    | 23,694                     | 38,000                     |
| 5135                     | TIRES & TIRE REPAIR               | 1,678                     | 1,726                     | 5,600                      | 7,800                      |
| 5200                     | UNIFORM EXPENSE                   | -                         | 10,852                    | 800                        | 1,000                      |
| SUPPLIES AND MATERIALS   |                                   | <u>130,677</u>            | <u>212,646</u>            | <u>131,629</u>             | <u>193,212</u>             |
| OTHER FINANCING USES     |                                   |                           |                           |                            |                            |
| 5148                     | BAD DEBT EXPENSE                  | 865,675                   | 1,211,925                 | 800,000                    | 800,000                    |
| 5810                     | DEPRECIATION EXPENSE-AMBULANCE    | 94,956                    | 160,672                   | 165,000                    | 147,547                    |
| OTHER FINANCING USES     |                                   | <u>960,631</u>            | <u>1,372,597</u>          | <u>965,000</u>             | <u>947,547</u>             |
| APPROPRIATIONS - FUND 61 |                                   | <u><u>2,254,304</u></u>   | <u><u>2,866,713</u></u>   | <u><u>2,287,431</u></u>    | <u><u>2,745,734</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 \$3.7 million in long-term capital projects and activities have been identified, evaluated, planned, and projected. This includes over \$2 million in infrastructure construction improvements, over \$1 million in equipment replacement, and \$536 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** - \$ 54,730

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** - \$ 14,315

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** - \$ 34,428

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 - \$ 2,065,686**

The City of Jacksonville maintains a list of capital improvement projects for future improvements as funding becomes available. Currently, the list includes a new fire station to replace the fire station on Graham Road and upgrades to our local parks.

## **II. Capital Drainage**

**Master Drainage Plan - \$ 536,910**

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 - \$ 598,009**

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** **- \$ 7,860,000**

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 2021 were \$7.86 million.







# GLOSSARY OF TERMS

## A

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

## B

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

## C

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

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

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

## D

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

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

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

## E

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

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

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

## F

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

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

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

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

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

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

## **G**

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

## **I**

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

## **M**

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

equipment to detect defects and the making of repairs.

## **N**

### **Non-exempt**

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

## **O**

### **Obfuscate**

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

### **Other Financing Source**

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

### **Ordinance**

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

## **P**

### **Personal Services**

The costs associated with compensating employees for their labor.

### **Prepaid Expenses**

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

### **Property Taxes**

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

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

## R

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

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

## S

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

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

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

## T

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



## *Salaries and Benefits*

Expenditures/expenses associated with employee salaries and benefits.

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

## Supplies and Materials

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

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

## Contractual Services

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

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

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

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

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

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

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

## *Capital Outlay*

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

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

## ORDINANCE NO. 1681 (#31- 2021)

AN ORDINANCE ADOPTING A FISCAL BUDGET FOR 2022; 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.

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**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 2022 General Fund of the City of Jacksonville, Arkansas, shall be as follows:

|   |    |               |
|---|----|---------------|
| Estimated Funds Available for the<br>2022 General Fund: | \$ | 23,435,689.00 |
| Budgeted Disbursements for 2022:                        |    |               |
| 1. General Government                                   | \$ | 2,847,338.00  |
| 2. Public Safety  |    | 14,362,064.00 |
| 3. Judicial   |    | 825,106.00    |
| 4. Public Works   |    | 5,401,181.00  |
| TOTAL   | \$ | 23,435,689.00 |

**SECTION TWO:** The Budget for operation of the 2022 Street Fund of the City of Jacksonville, Arkansas, shall be as follows:

|  |    |              |
|--|----|--------------|
| Estimated Revenue Funds Available for the<br>2022 Street Fund: | \$ | 2,718,500.00 |
| Budgeted Disbursements for 2022:                               | \$ | 2,718,500.00 |

**SECTION THREE:** The Budget for operation of the 2022 Sanitation Fund of the City of Jacksonville, Arkansas, shall be as follows:

|  |    |              |
|--|----|--------------|
| Estimated Revenue Funds Available for the<br>2022 Sanitation Fund: | \$ | 1,861,720.00 |
| Budgeted Disbursements for 2022:                                   | \$ | 1,885,508.00 |

**SECTION FOUR:** The Budget for operation of the 2022 Emergency Medical Services Fund of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Revenue Funds Available for the  
2022 EMS Fund: \$ 2,745,991.00

Budgeted Disbursements for 2022: \$ 2,745,734.00

**SECTION FIVE:** The Budget for operation of the 2022 AG&F Foundation Shooting Sports Complex of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Revenue Funds Available for the  
2022 Shooting Complex Fund: \$ 560,000.00

Budgeted Disbursements for 2022: \$ 553,867.00

**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 2022 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, 2022.

**APPROVED AND ADOPTED THIS 2<sup>nd</sup> DAY OF DECEMBER, 2021.**

**CITY OF JACKSONVILLE, ARKANSAS**



*[Handwritten signature of Bob Johnson]*  
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**BOB JOHNSON, MAYOR**

**ATTEST:**

**APPROVED AS TO FORM:**

*[Handwritten signature of Susan Davitt]*  
\_\_\_\_\_  
**SUSAN DAVITT, CITY CLERK**

*[Handwritten signature of Stephanie Friedman]*  
\_\_\_\_\_  
**STEPHANIE FRIEDMAN, CITY ATTORNEY**