



2023



Annual Operating Budget
And Capital Improvement Plan
City of Jacksonville, Arkansas

Jacksonville

Optimism

The COVID 19 pandemic still has a presence around the United States. Economists are calling for a recession in the near future. Inflation is the highest that it has been since 1982. Employers are having difficulty in hiring new employees. All of these things paint a bleak picture for the future. However, the City of Jacksonville is optimistic in its' future. Our school district is investing in better learning environments for our children and preparing them for a successful future. There are currently 7 new subdivisions being built throughout the city with 7 more subdivisions that have been approved for construction. A newly renovated hospital will be opening this coming spring with additional expansions in the near future. Construction is underway preparing for the widening of Highway 67/167 which will become Interstate 57 in the future. Additional construction is underway on Loop Road for a rail grade separation. The City of Jacksonville is looking forward to the growth and expansion of our city.

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 will be opening the newly renovated hospital in phases. The first phase includes the Emergency Room, ICU, Labs, and Imaging. 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. The medical clinics have therapist, counselors, dentists, optometrists, chiropractors, and physicians. There are also two dialysis clinics in Jacksonville.

Jacksonville continues to increase in households throughout the community. 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, an F-105 airplane, and a M-60A3 Patton tank 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. 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. There is 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

Table of Contents

Introduction

Budget Message

Elected Officials.....	vi
Organizational Chart	vi
Description of Budget Sections	vii
Transmittal Memo from the Mayor to Council.....	ix
2022 Budget Executive Summary	xii

Budget Process and Policies

Budget Process.....	xxi
Budget Organizational Structure.....	xxii
Financial Policies:	
Revenue Policy	xxiii
Expenditure Policy.....	xxiii
Capital Improvement Policy	xxiv
Debt Policy.....	xxv
Reserve Policy	xxv
Investment and Cash Management Policy.....	xxvi
Finance Reporting Policy.....	xxvi

Fund Summaries

Governmental Funds	
General Fund.....	xxvii
Street Fund.....	xxix
Enterprise Funds	
Sanitation Fund	xxxi
Arkansas Game & Fish Foundation Shooting Sports Complex Fund	xxxii
Emergency Medical Services Fund	xxxiii

Department Summaries

Function Overview.....	xxxiv
------------------------	-------

Governmental Funds

General Fund

Budgetary Revenues, Expenditures, and Change in Fund Balance	1
General Fund Revenue Source Schedule	2-3
Expenditure Summary by Function	5
Expenditure Summary by Account	6-7
Expenditures:	
City Clerk	8
City Council	9
Police Department	10
Fire Department	11
Office of the Mayor	12
City Attorney	13
Emergency Response	14
General Services	15
Municipal Court	16
Finance	17
Debt Service	18
Human Resources	19
Animal Control	20
Director of Public Works	21
Esther Nixon Library	22
Engineering	23
Code Enforcement	24
General and Administrative	25
Director of Administration	26
City Mechanic	27
Director of Information Technology	28
Parks and Recreation	29-35
Ordinance 708	36
Contingency	37

Street Fund

Budgetary Revenues, Expenditures, and Changes in Fund Balance	39
Street Revenues Source Schedule	40
Street Expenditure Schedule	41

Enterprise Funds

Sanitation Fund

Budgetary Changes in Revenues, Expenses and Retained Earnings	43
Sanitation Revenues Source Schedule	44
Sanitation Expense Summary	45
Expenses:	
Trash	46
Garbage	47
Recycling	48

AG&F Foundation Shooting Sports Complex Fund

Budgetary Changes in Revenues, Expenses and Retained Earnings	49
AG&F Foundation Shooting Sports Complex Revenues Source Schedule.....	50
AG&F Foundation Shooting Sports Complex Expense Schedule.....	51

Emergency Medical Services Fund

Budgetary Changes in Revenues, Expenses and Retained Earnings	53
Emergency Medical Services Revenues Source Schedule	54
Emergency Medical Services Expense Schedule	55

Capital Improvements Plan

Capital Improvements Plan.....	57-61
--------------------------------	-------

Appendix

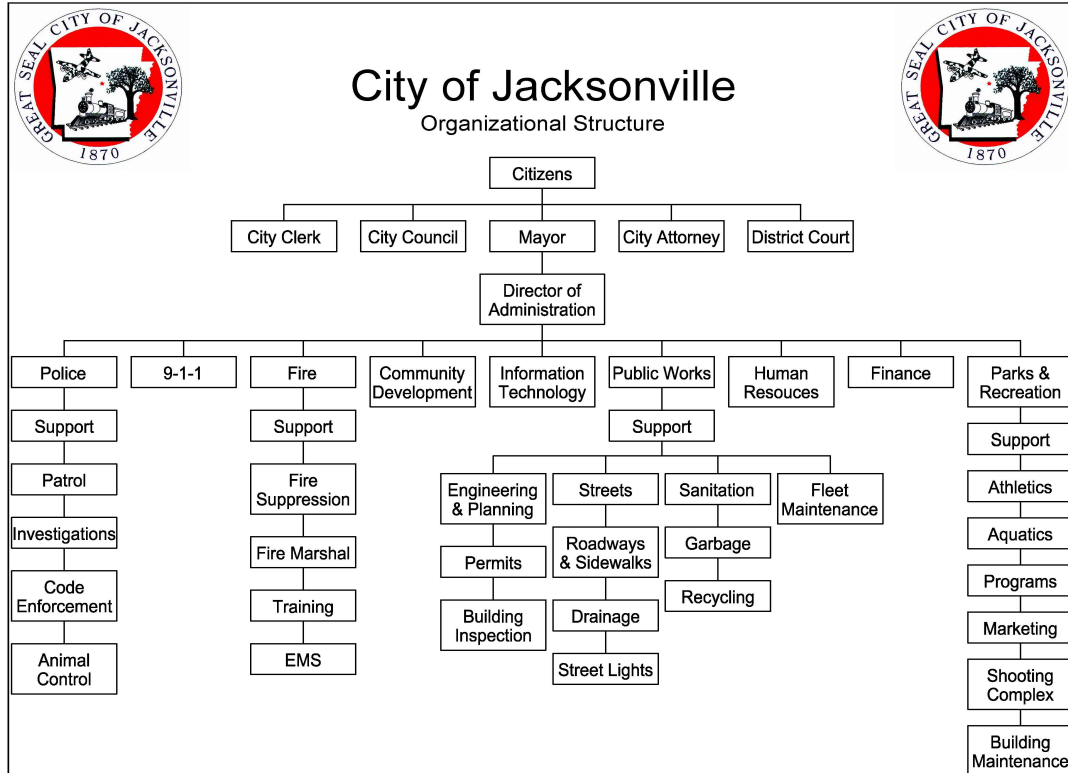
Organization Chart.....	A
Glossary	B
Chart of Accounts	C
Budget Ordinance No. 1714 (#33-2022).	D

CITY OF JACKSONVILLE, ARKANSAS

City Council and Other Elected Officials

Jeff Elmore	Mayor
Mike Deitz	Alderman, Ward 1 Position 1
James Bolden III	Alderman, Ward 1 Position 2
Kevin McCleary	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
Joy Kinman	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 2023. 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 2023 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 2020, Actual 20201, Budgeted 2022, and Budgeted 2023 figures.

Capital Improvement Plan and Debt

This section contains a synopsis of the 2023 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 19, 2023
Members of City Council and
Citizens of Jacksonville

I am pleased to submit the Budget for 2023 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 2023 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.

2023 Budgetary Goals

Some of the budgetary goals for 2023 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 2023 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 2022 fiscal year showed an increase for the City of Jacksonville compared to 2021. 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 6% overall with operational and capital costs increasing by 60% when compared to the prior year. Revenues from permits and charges for services all had a slight increase compared to 2021.

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 the daily rate increasing from \$65 to \$72 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".

Jeff Elmore, 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 2023 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 2022 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 2023 total \$33.7 million, representing a decrease of 8% from the 2022 budget. This budget is formulated with the three Enterprise Funds being budgeted on an accrual basis with department level capital expenditures included in the Governmental Funds (General Fund and Street Fund) and excluded in the Enterprise Funds (Sanitation Fund, AG&F Foundation Shooting Sports Complex Fund, and Emergency Medical Services Fund), which are budgeted on the modified accrual basis.

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

Summary of Fund Expenditures (In Dollars)			
			Change in
Category	Budgeted 2022	Proposed 2023	Dollars
Personal services	19,602,395	22,093,803	\$ 2,491,408
Supplies and materials	1,465,648	1,487,338	21,690
Contractual services	5,380,864	5,278,335	(102,529)
Depreciation	492,263	498,804	6,541
Cost of Goods Sold	248,000	218,150	(29,850)
Landfill fees	275,700	272,000	(3,700)
Bad debt	813,000	928,000	115,000
Total Operating Expenditures	28,277,870	30,776,430	2,498,560
Capital outlay	5,108,517	1,950,573	(3,157,944)
Transfers	3,285,000	985,000	(2,300,000)
Total Expenditures	\$ 36,671,387	\$ 33,712,003	\$(2,959,384)

It should be noted that the total percentage of budget spent on operating expenditures increases by 9% in 2023 as compared to 2022, while Capital Outlay decreases by 65% from 2022.

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

Fund Totals as Percent of Total Budget				
Fund Level	Budgeted 2022		Proposed 2023	
	Budget	% Total	Budget	% Total
General Fund	28,260,169	77.06%	25,111,377	74.49%
Street Fund	3,664,971	9.99%	3,225,042	9.57%
Sanitation Fund	1,854,554	5.06%	1,957,252	5.81%
AG&F Shooting Sports Complex	580,555	1.58%	646,111	1.92%
Emergency Medical Services Fund	2,311,138	6.30%	2,772,221	8.22%
Total - All Fund Levels	36,671,387	100.00%	33,712,003	100.00%

The General Fund is the largest fund, accounting for \$25.1 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 2023 budget provides funding for activities totaling a little over \$3.2 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 2023 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 \$2 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 2023 is \$646,111. 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 2023 are approximately \$2.8 million. Its purpose is to provide useful management information regarding the extent to which user fees/charges support ambulance services and identifies the extent to which other available revenues are needed to subsidize this service. The capital assets used in this activity are recognized in its financial statements and annual depreciation expense is recognized on those assets.

Comparison - All budgeted Funds			
	Expenditures/ Expense Budget	Expenditures/ Expense Budget	Percentage Change
	2022	2023	Change
General Fund	28,260,169	25,111,377	-11.14%
Street Fund	3,664,971	3,225,042	-12.00%
Sanitation Fund	1,854,554	1,957,252	5.54%
AG&F Shooting Sports Complex	580,555	646,111	11.29%
Emergency Medical Services Fund	2,311,138	2,772,221	19.95%
	36,671,387	33,712,003	-8.07%

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 another increase in the cost of medical insurance. The City is unable to absorb the full cost of the increase as it had done in 2022. Employees with single coverage will be paying \$1,080 a year compared to \$864 a year in 2022. Employees with family coverage will be paying \$2,400 a year compared to \$1,800 a year in 2022. The employees received an overall 5% raise. In the General Fund, there was an increase by 9%. The Street Fund had an increase in personnel cost of 42% and the Shooting Sports Complex had an increase of 31% due to increase in part-time employees. The Sanitation Fund had an increase in personnel cost of 11%. The Emergency Medical Services had personnel cost that increased by approximately 43%, due to six new positions that were unfilled in 2022. 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 3% in the General Fund and increased 11% in the Emergency Medical Services Fund as a result of supply chain issues faced across the nation. Request for vehicle gas and oil increased in the Sanitation Fund.

Contract services in the General Fund decreased by 33%. This was due to decreases in contract services and operating transfers. The Street Fund increased by 11% due to an increase in vehicle repairs and maintenance and the new contract of micro transit services. The Emergency Medical Services increased by 7% due to increase in schools and seminars.

Capital outlay decreased by 78% in the General Fund. This decrease is due to the purchases of vehicles, and additional police, fire, and park equipment in 2022 from ARPA funds. The Street Fund decreased 39% due to decrease in equipment purchases and asphalt/sealing maintenance.

As a general note, the General Fund maintains a contingency expenditure category for fiscal year 2023. 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 2023 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 6% increase in the 2023 budget compared to 2022 due to personnel, contract services, and Depreciation expense. The AG&F Foundation Shooting Sports Complex Fund has an increase of 11% compared to 2022 due to an increase in personnel expense and cost of repairs and maintenance. The Emergency Medical Services Fund has a 20% increase in 2023 compared to 2022 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 2023 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.

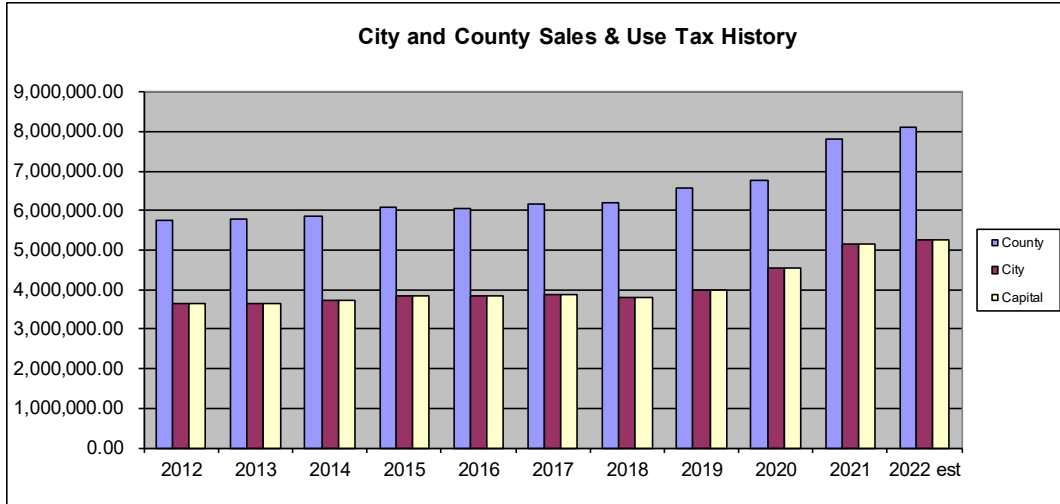
SELECTED REVENUE GRAPHS

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

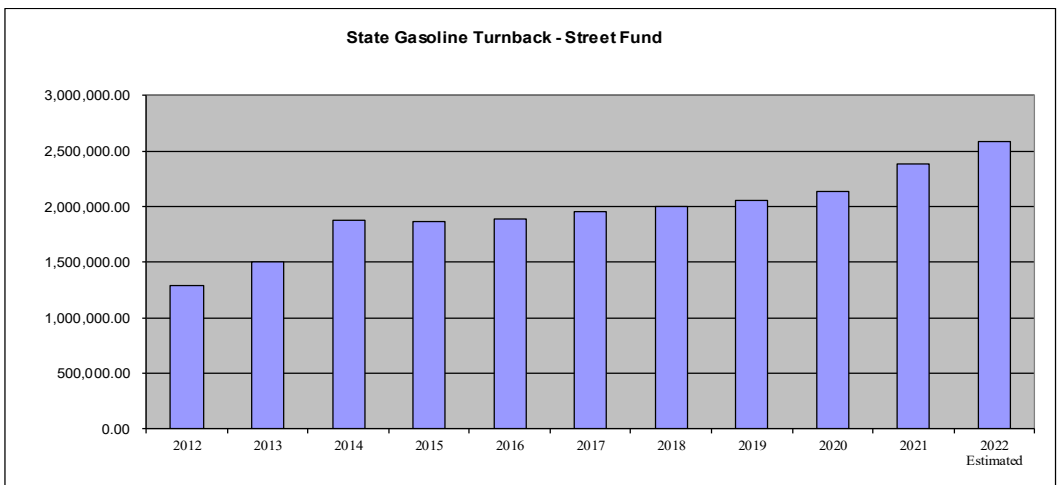
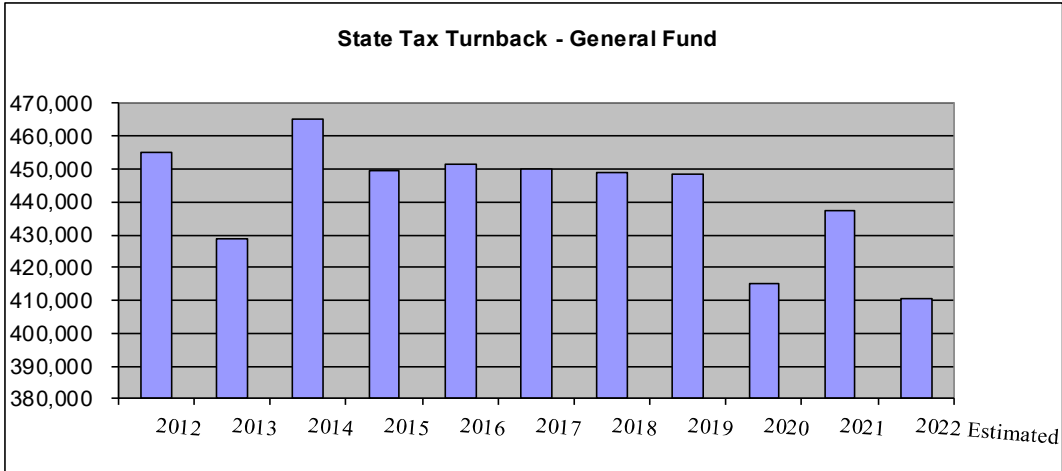
Development Plan as well as for other capital projects and operations. The Comprehensive Plan identified over \$12 million in capital projects the citizens wanted accomplished including a \$2.3 million aquatics park, a \$5 million match for a joint higher education facility in cooperation with the Little 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

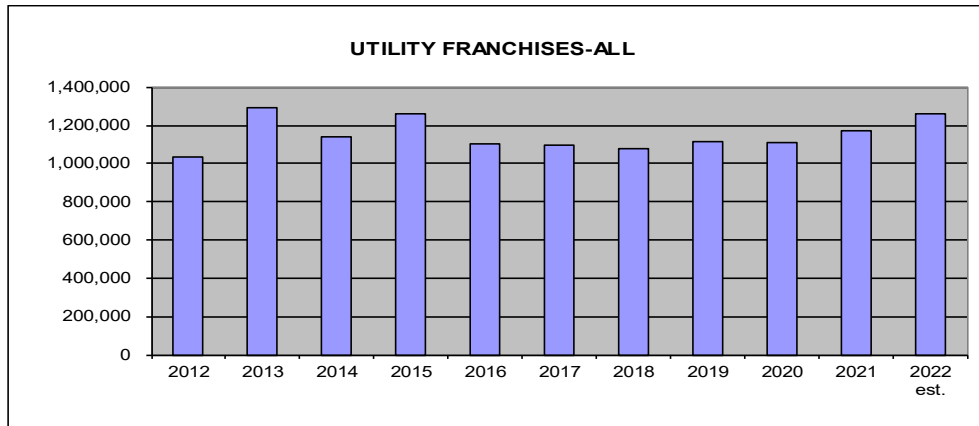
Jacksonville receives state tax turnback funds each year in both the General Fund and the Street Fund. The distribution amount is a per capita share of the state’s population. For the coming year, the Arkansas Municipal League (AML), the advocate for Arkansas cities, has estimated that the per capita 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 2023, the Street Fund anticipates the completion of approximately \$846,530 in capital projects which include drainage, the seven year asphalt plan, and the master sidewalk plan.

Utility Franchise Fees

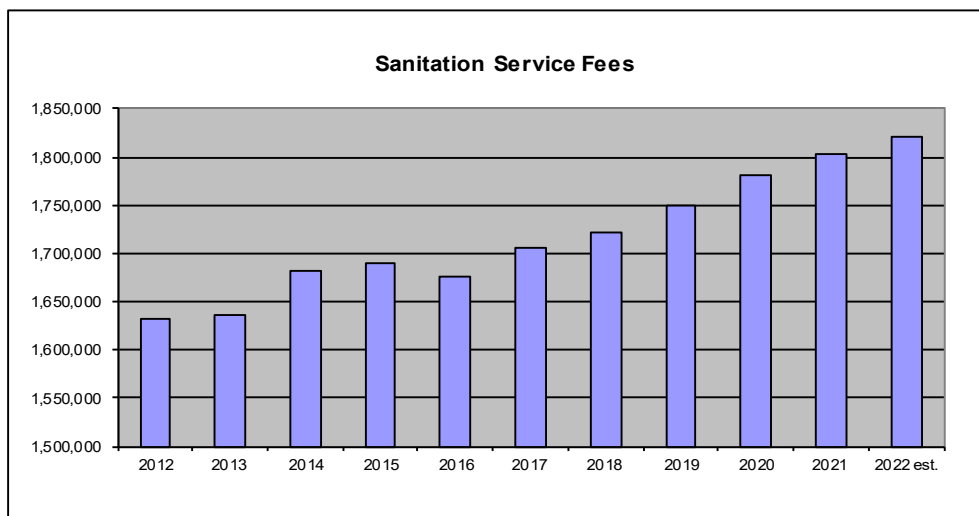
Acting by ordinance or resolution of its council, board of directors, or commission, every city and town shall have jurisdiction to determine the quality and character of each kind of, and rates for, product or service to be furnished or rendered by any public utility within the city or town and all 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.

	Interest Rates	Maturity Date	Principal on December 31, 2022
Revenue Bonds, Series 2020	2.0-2.375%	2021-2040	\$7,515,000

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 2023.

Authorized Positions - 2023			
	Full Time	Part Time	Elected
General Fund			
City Clerk	1	-	1
City Council	-	-	10
Police Department	83	-	-
Fire Department	60	-	-
Office of the Mayor	1	-	1
City Attorney	1	-	1
9-1-1 Emergency Response	14	3	-
Municipal Court	6	-	-
Finance Department	7	-	-
Human Resources	3	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	28	76	-
General Total	228	81	13
Street Fund			
Street Department	19	12	-
Sanitation Fund			
Garbage	5	-	-
Trash	8	-	-
Recycling	2	-	-
Sanitation Total	15	-	-
AG&F Shooting Complex			
AG&F Shooting Complex	2	13	-
Emergency Medical Services Fund			
Emergency Medical Services Fund	17	-	-
CDBG			
Community Development	1	-	-
Staffing Totals	282	106	13

BASIS OF ACCOUNTING AND THE BUDGET PROCESS

Basis of Accounting

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

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

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

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

The Budget Process

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

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

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

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

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

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

The Budget Organizational Structure

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

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

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

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

FISCAL PERFORMANCE POLICIES

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

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

Revenue Policies

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

Operating Expenditure/Expense Policies

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

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

Capital Improvement Policies

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

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

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

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

Debt Policies

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

Reserve Policies

The City will maintain an operating contingency reserve to:

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

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

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

Investment and Cash Management Policies

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

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

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

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

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

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

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

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

Financial Reporting Policies

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

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

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

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

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

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

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

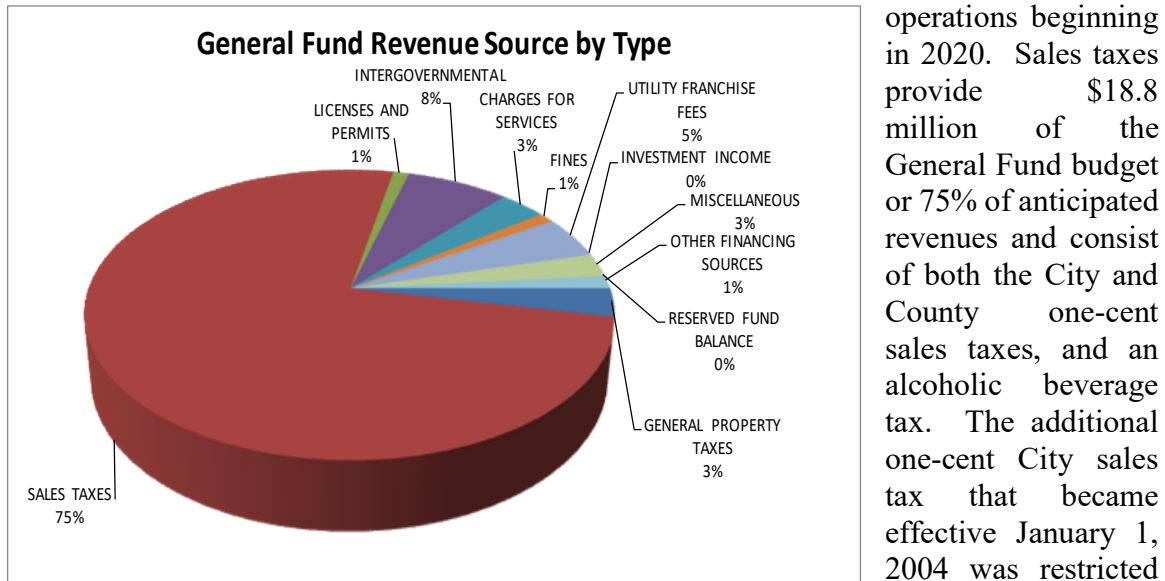
FUND SUMMARIES

The General Fund

The budget for general operations of the City of Jacksonville for 2023 will be \$25.1 million. This is a decrease from \$28.2 million in the 2022 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 \$18.8 million of the General Fund budget or 75% 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 \$1.9 million. Utility franchises contribute \$1.2 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.

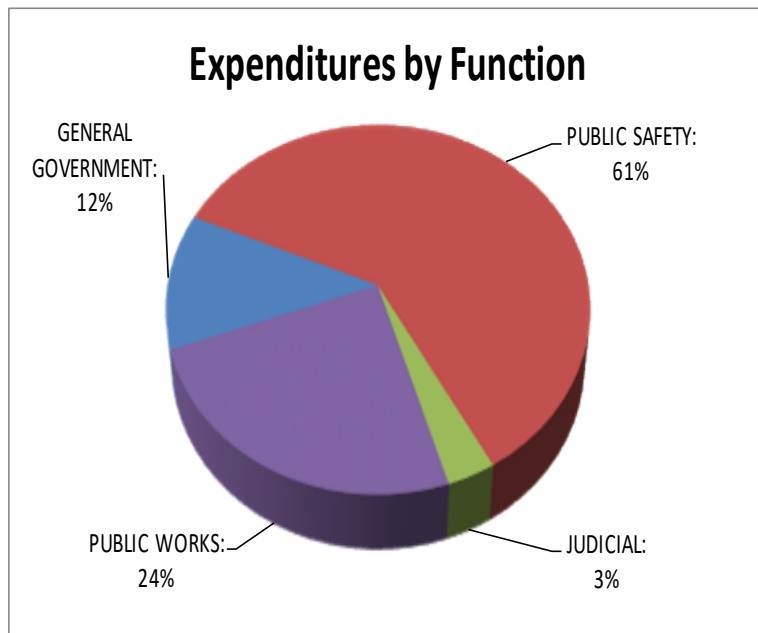
The state of the economy is in a state of uncertainty. Inflation is on the rise while we see an increase in supply shortages. The impact of this drawing back manifests itself mainly in the growth in sales tax revenues, our largest revenue source, while State tax turnback funds remain static due to state funding issues.

Expenditures by Function - Your tax dollars at work

The General Fund expenditure budget appropriates \$25.1 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 3% 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 24% 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 2023

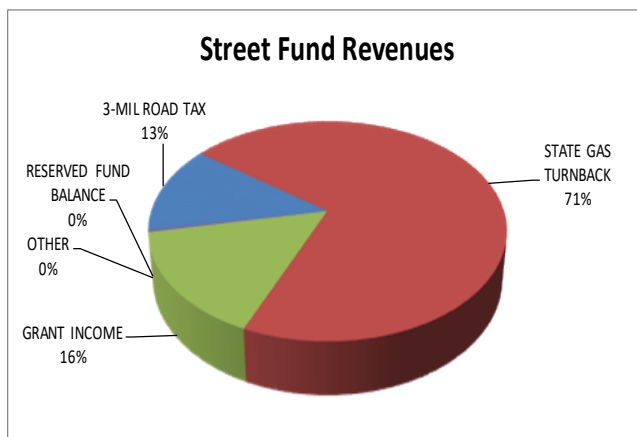
- An Administrative Assistant position was added for Public Works (City Mechanic, Street, and Sanitation).
- The Police Department will incur an increase in jail expense for the support of the Pulaski County Regional Detention Center due to an increase in their daily rate from \$67 to \$72.
- The Fire department will purchase new computers for fire engines, and a new inflatable fire safety house.
- The Parks & Recreation department will be purchasing a LED sign, treadmills, a vehicle, two new zero turn mowers, and replacing treadmills.
- The Animal Control department will be getting a surgical room for veterinarians to use for onsite spay and neutering.

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 71% of projected revenues and the 3-mil road tax accounting for 13% of revenues. In 2023, 16% 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 2023 budget. Reserves are only for projects that have been previously funded through current revenues but delayed due to weather, engineering,

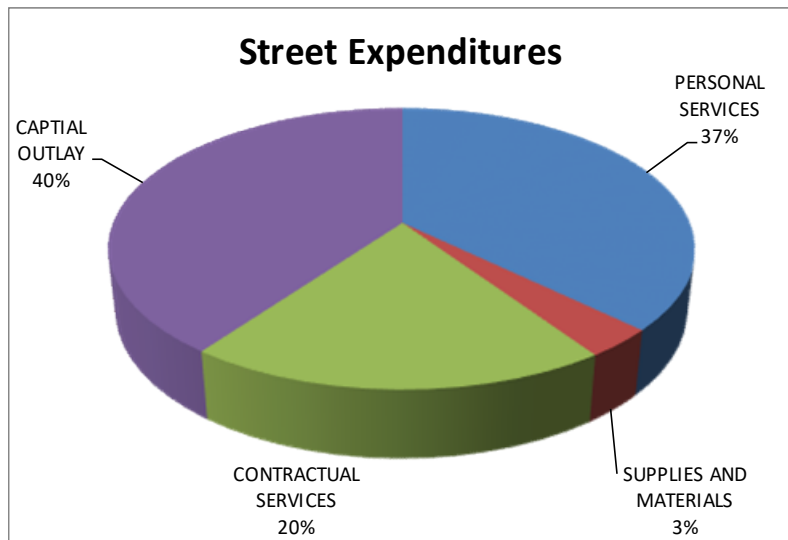
or other unforeseeable setbacks.

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 2023 Street Fund expenditure budget appropriates \$3.2 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 40% of all expenditures. Engineering services for these projects are budgeted in contract services which is 20% 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.

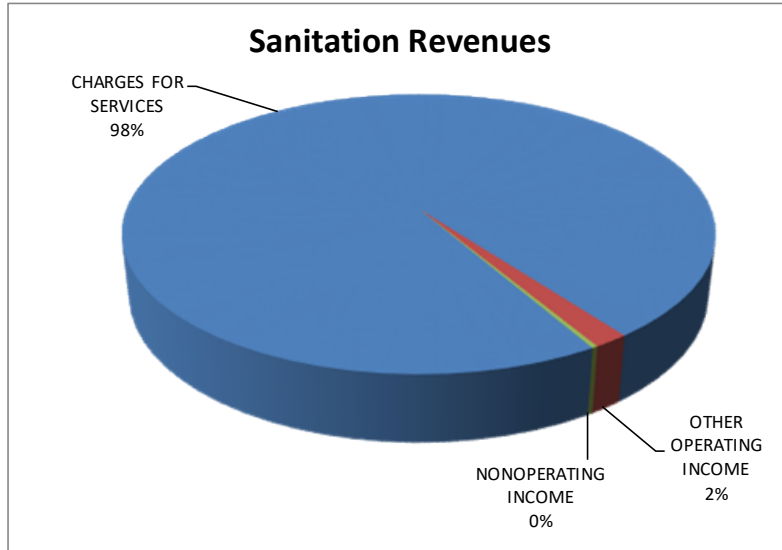


Some of the major street activities for 2023 are:

- **Drainage Projects.** Our program to stabilize and connect several main drainage channels will again make inroads into the long-range street drainage plan; \$215,647 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; \$675,000 is budgeted in 2023 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

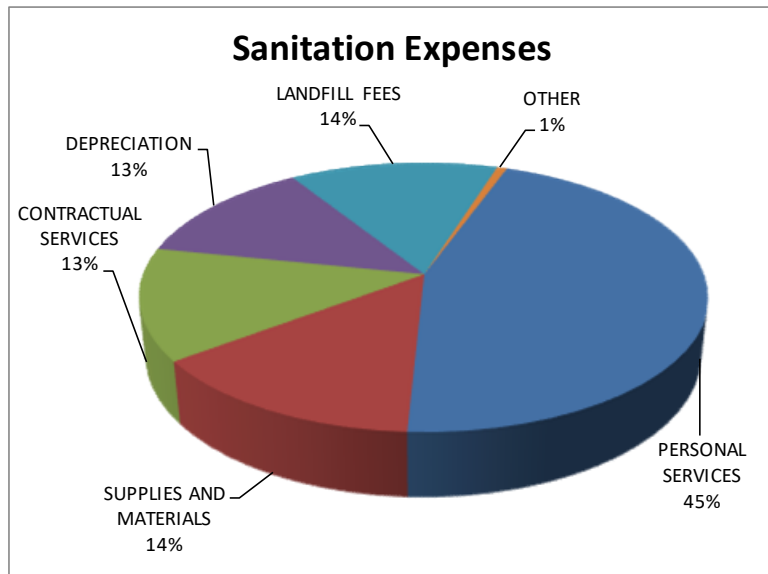


provided through this source.

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, 45% of cost is in salaries, wages, and employee benefits. Depreciation expense is 13% of cost which is used to help fund the replacement costs of equipment. Landfill fees and Contract services are the next highest expenses at 14% and 13% of costs, respectively.

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 2022, the depreciation reserve was 75% funded. (Depreciation funding does not mean funding at replacement cost but at original cost.)

The Arkansas Game & Fish Foundation Shooting Sports Complex Fund

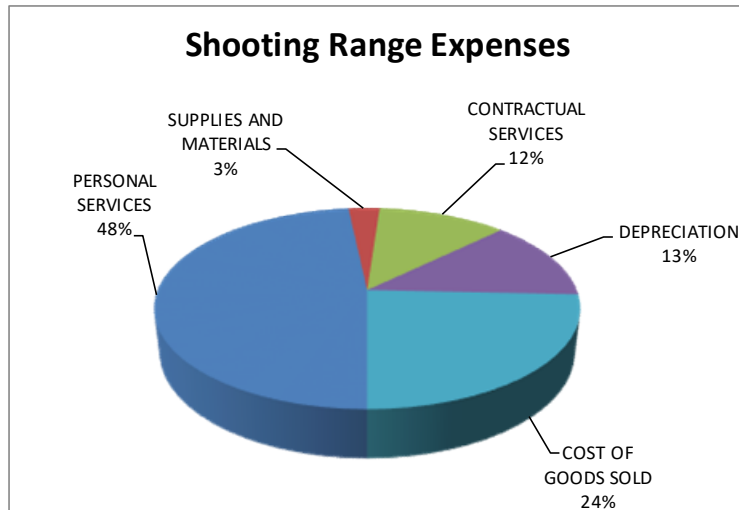


The Arkansas Game & Fish Foundation Shooting Sports Complex (Shooting Range) enterprise fund accounts for the activities of the City's Shooting Sports Complex. The purpose of this fund is to provide useful management information regarding the extent to which user fees and charges support the operations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

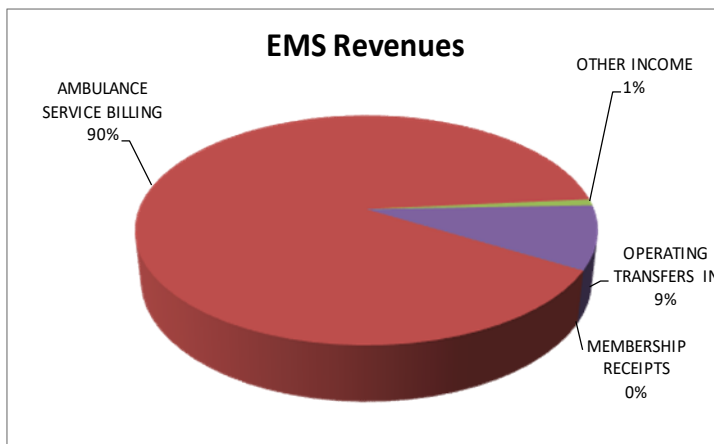
Unlike the Sanitation and EMS Funds, the Shooting Range Fund sells merchandise to produce revenue. These sales are recorded as "other operating income" and are projected to be 18% of total revenues. Of course, the majority of revenues are generated from charges for services (41%). This fund is subsidized by the General Fund.

Just like all other Funds, the largest expenses are for personal costs at 48%. The next largest expenses are for Cost of Goods Sold at 24%. The costs of goods sold are derived from the difference between amount of merchandise purchased for resale and the amount of inventory left at the end of the year. Inventory is taken on a monthly basis and is recognized in its financial statements.



The Emergency Medical Services Fund

The Emergency Medical Services (EMS) enterprise fund accounts for the activities of the City’s ambulance service. The purpose of this fund is to provide useful management information regarding the extent to which user fees and charges support ambulance services and identifies the extent to which other available revenues are needed to subsidize this service. The fixed assets used in this activity are recognized in its financial statements and annual depreciation expense is recognized on those assets. Like the Sanitation and Shooting Range Funds, the cost



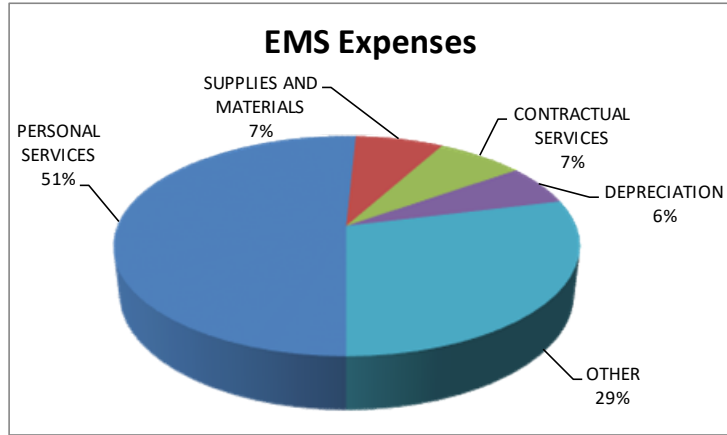
of operations should be supported by user charges.

Billings for the ambulance service makes up 90% 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 2022, our ambulance run volume decreased to 5,165, compared to 5,293 in 2021. Of those runs, approximately 3,295 resulted in patients being transported or 64% of the total run volume.



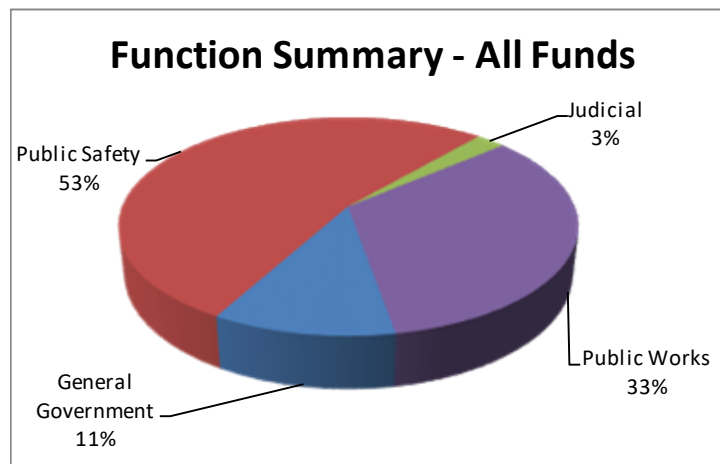
We currently have four ambulances in our fleet. The last three were purchased one a year for the past three years. We ordered another new ambulance in April of 2021 with the same style and construction of the last three. Due to the supply chains and backlogs, we are still waiting on the delivery.

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

Function Overview

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

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



The largest portion of the City’s budget is allocated to public safety (53%) with the next largest portion going to public works (33%). This shows that keeping our citizens safe and maintaining our infrastructure are main goals for the City of Jacksonville. The 2023 total budget is less than 2022 by 8%. The following chart shows the allocation by function.

	Expenditures	Expenditures	
	Budget	Budget	Percentage
	2022	2023	Change
General Government	3,480,845	3,663,821	5%
Public Safety	17,127,724	17,964,482	5%
Judicial	720,585	819,568	14%
Public Works	15,342,233	11,264,132	-27%
	36,671,387	33,712,003	-8%

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 2020, Actual 2021, Budgeted 2022 Amended, and Budgeted 2023 figures.



CITY OF JACKSONVILLE, ARKANSAS

GENERAL FUND

BUDGETARY REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET 2023

Revenues:

Property tax (Pensions)	795,000
Sales taxes (Drink taxes)	18,819,124
Licenses and permits	286,950
Intergovernmental	1,862,437
Charges for services	849,050
Fines	280,616
Utility franchise fees	1,197,000
Investment income	-
Miscellaneous	669,200
Operating transfers in	352,000
Total Revenues	25,111,377

Expenditures:

Personal services	18,291,142
Supplies and materials	887,692
Contractual services	4,107,997
Capital outlay	663,396
Other Financing Uses	176,150
Operating transfers out	985,000
Total Expenditures	25,111,377

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

-

BUDGET REPORT FOR CITY OF JACKSONVILLE
General Revenues

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 ACTUAL REVENUES	2021 ACTUAL REVENUES	2022 AMENDED BUDGET	2023 PROPOSED BUDGET
General property taxes:					
01-00-4010	Property taxes (Pensions)	591,838	611,733	600,000	620,000
01-00-4015	County Property Taxes	134,893	176,679	165,000	175,000
		<u>726,731</u>	<u>788,412</u>	<u>765,000</u>	<u>795,000</u>
Sales taxes:					
01-00-4050	County Sales Tax	6,767,980	7,804,993	7,995,959	8,050,000
01-00-4060	City Sales Tax	9,106,051	10,337,376	11,279,400	10,644,124
01-00-4098	Drink Tax	63,091	112,835	112,000	125,000
	Total Sales taxes	<u>15,937,122</u>	<u>18,255,204</u>	<u>19,387,359</u>	<u>18,819,124</u>
Licenses and permits:					
01-00-4090	Privilege taxes	180,763	180,710	185,000	190,000
01-00-4092	Farmer's Market Permits	755	450	825	-
01-00-4210	Building permits	70,466	72,272	65,000	65,000
01-00-4220	Electrical and plumbing permits	24,954	16,555	35,000	30,000
01-00-4230	Construction Surcharges	64	399	256	250
01-00-4240	Sign permits	1,715	1,035	1,600	1,200
01-00-4880	Rezoning fees	800	1,700	1,250	500
	Total Licenses and permits	<u>279,517</u>	<u>273,121</u>	<u>288,931</u>	<u>286,950</u>
Intergovernmental:					
01-00-4020	State insurance turnback (LOPFI)	566,011	607,078	641,665	610,000
01-00-4030	State tax turnback	415,333	437,453	442,000	442,000
01-00-4035	State insurance turnback - pensions	262,656	248,852	181,590	191,100
01-00-4100	Hotel/Motel Tax Revenue	28,380	37,143	39,400	40,000
01-00-4110	Prepared Food Tax Revenue	382,241	539,295	469,089	500,000
01-00-4400	Grant Income	1,318,997	2,730,124	3,054,337	52,437
01-00-4450	Advertising & Promotions Contributions	63,510	140,536	27,000	26,900
	Total Intergovernmental	<u>3,037,128</u>	<u>4,740,481</u>	<u>4,855,081</u>	<u>1,862,437</u>
Charges for services:					
01-00-4331	Lot Maintenance Revenue	15,650	12,155	4,500	2,000
01-00-4332	Athletics programs	780	1,425	2,515	2,000
01-00-4333	Class fees & recreation	42,860	68,853	79,000	76,000
01-00-4334	Center passes	86,849	126,599	126,000	145,000
01-00-4336	Splash Zone Revenue	111,709	149,139	145,104	145,000
01-00-4337	Special Events	11,563	29,662	29,000	215,150
01-00-4338	Fees and rentals	17,116	22,519	18,500	20,000
01-00-4339	Center facility rental	35,376	57,748	65,000	65,000
01-00-4340	Player /Spectator Fees	29,409	40,274	70,000	70,000
01-00-4770	Engineering services	20,000	20,000	20,000	20,000
01-00-4780	Accounting services	33,000	33,000	28,000	28,000
01-00-4785	Public works director services	88,025	35,112	30,900	30,900
01-00-4905	Outside city fire protection	200	200	200	-
01-00-4920	City mechanic services	26,586	29,156	30,000	30,000
	Total Charges for services	<u>519,123</u>	<u>625,842</u>	<u>648,719</u>	<u>849,050</u>

BUDGET REPORT FOR CITY OF JACKSONVILLE
General Revenues

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 ACTUAL REVENUES	2021 ACTUAL REVENUES	2022 AMENDED BUDGET	2023 PROPOSED BUDGET
Fines:					
01-00-4330	Dog Tags & Fines	8,530	8,353	15,000	15,000
01-00-4350	Court fines	254,196	235,279	230,000	230,000
01-00-4351	Court fines - Jail Costs	24,698	22,473	22,000	22,000
01-00-4352	Police Warrant fees	2,072	2,385	1,500	2,000
01-00-4360	Court fines-Act 1252 District Judge/Clerk Retirement	10,508	10,508	10,508	10,508
01-00-4370	Ordinance 708	1,108	1,108	1,108	1,108
	Total Fines	301,112	280,106	280,116	280,616
Utility franchise fees:					
01-00-4120	Utility franchise fees-CenturyTel	22,993	9,877	11,500	14,000
01-00-4130	Utility franchise fees-SBC - SW Bell	7,298	6,446	5,262	5,000
01-00-4140	Utility franchise fees-Entergy	640,613	672,800	670,000	700,000
01-00-4160	Utility franchise fees-Arkla	150,675	169,039	170,000	200,000
01-00-4170	Utility franchise fees-First Electric Cooperative	42,605	50,423	50,000	54,000
01-00-4180	Utility franchise fees-Cable TV	211,790	215,780	200,000	175,000
01-00-4190	Utility franchise fees-Windstream	20,210	24,774	25,000	28,000
01-00-4195	Utility franchise fees-Ritter Communications	13,115	18,472	19,000	21,000
	Total Utility franchise fees	1,109,299	1,167,611	1,150,762	1,197,000
Investment income:					
01-00-4710	Interest income	3,672	5,728	5,286	-
Miscellaneous:					
01-00-4700	Gains/losses	7,445	10,351	8,481	-
01-00-4895	9-1-1 RECEIPTS	21,321	23,244	13,000	25,000
01-00-4896	9-1-1 RECEIPTS-AR Emerg Telephone S	465,527	460,745	450,000	450,000
01-00-4898	ACT 442 - 9-1-1 RECEIPTS	2,000	-	2,000	2,000
01-00-4900	Miscellaneous revenues	84,694	15,332	290,000	104,200
01-00-4930	Workers compensation reimbursements	11,385	13,857	3,934	-
01-00-4950	Concession receipts	797	514	1,500	1,000
01-00-4952	Concession receipts-Splash Zones/Soccer	101,377	112,302	105,000	87,000
	Total Miscellaneous	694,546	636,345	873,915	669,200
	Total Revenues	22,608,250	26,772,850	28,255,169	24,759,377
Reserved fund balances:					
01-00-4990	Ordinance 708	-	-	-	-
01-00-4990	Property loss payments	-	-	-	-
01-00-4990	Contingency for retirements, etc	-	-	-	-
01-00-4990	Opening fund balance	-	-	-	-
	Total Reserved fund balances	-	-	-	-
Operating transfers-in:					
01-00-4940	Transfers in	-	80,584	5,000	352,000
	Total Operating transfers-in	-	80,584	5,000	352,000
	Total Estimated Revenues	22,608,250	26,853,434	28,260,169	25,111,377



CITY OF JACKSONVILLE
EXPENDITURE BUDGET
FUNCTION SUMMARY

ACCOUNT DESCRIPTION	2020 ACTUAL EXPENSE	2021 ACTUAL EXPENSE	2022 AMENDED BUDGET	2023 PROPOSED BUDGET
General Government:				
City Clerk	151,919	145,759	163,126	172,018
City Council	96,762	120,831	115,860	118,039
Office of the Mayor	266,529	268,734	272,732	280,608
General Services	102,748	94,723	104,091	112,216
Finance	438,137	482,242	528,534	604,253
Debt Service	585,000	365,276	475,000	475,000
Human Resources	213,448	223,877	227,599	278,643
Director of Administration	45,060	14,850	21,750	190
Director of Information Technology	575,549	523,946	674,730	597,497
City Mechanic	138,898	151,825	216,868	279,246
Contingency	-	-	100,000	100,000
Total General Government	2,614,050	2,392,063	2,900,290	3,017,710
Public Safety:				
Police Department	6,495,414	6,628,581	7,810,062	7,839,889
Fire Department	5,381,619	5,525,284	5,790,142	5,940,972
9-1-1 Emergency Response	857,037	845,572	850,773	1,030,620
Animal Control	310,036	326,611	365,609	380,780
Total Public Safety	13,044,106	13,326,048	14,816,586	15,192,261
Judicial:				
City Attorney	280,319	329,007	296,758	319,648
Municipal Court	332,635	348,794	423,827	499,920
Total Judicial	612,954	677,801	720,585	819,568
Public Works:				
Director of Public Works	168,212	131,597	167,012	133,275
Library	75,181	55,205	74,043	84,000
Engineering	200,903	210,029	322,843	388,440
Code Enforcement	166,275	284,614	368,330	521,926
General and Administrative	927,960	2,959,043	3,646,874	799,796
Parks and Recreation	2,835,050	2,884,355	5,231,604	4,142,399
Ordinance 708	-	38	12,002	12,002
Total Public Works	4,373,581	6,524,881	9,822,708	6,081,838
Total Budget Expenditures	20,644,691	22,920,793	28,260,169	25,111,377

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 01 - General Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 ACTUAL EXPENSE	2021 ACTUAL EXPENSE	2022 AMENDED BUDGET	2023 PROPOSED BUDGET
PERSONAL SERVICES					
5010	SALARIES	8,543,786	9,124,251	9,565,917	10,561,463
5011	OVERTIME	717,894	826,365	1,067,690	524,666
5020	PART-TIME HELP	404,885	446,274	640,584	851,862
5040	RETIREMENT	140,954	143,259	145,059	146,911
5360	LOCAL PENSION MATCH	854,494	860,585	781,726	1,230,000
5370	STATE RETIREMENT PLAN	1,345,838	1,437,703	1,502,010	1,547,425
5900	FICA MATCH	537,599	581,187	637,151	685,356
5910	RETIREMENT EXPENSE - APERS	517,862	532,639	672,377	740,580
5920	GROUP INSURANCE EXPENSE	1,377,963	1,345,361	1,558,119	1,822,389
5930	UNEMPLOYMENT INSURANCE	2,515	12,384	11,934	19,430
5940	WORKERS COMP.INSURANCE	198,426	164,089	152,026	161,060
5970	TUITION REIMBURSEMENT EXPENSE	-	6,778	6,000	-
PERSONAL SERVICES		14,642,216	15,480,875	16,740,593	18,291,142
CONTRACTUAL SERVICES					
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	440,495	501,642	1,251,389	595,628
5050	ELECTRICITY	329,612	343,455	380,558	378,592
5060	GAS (HEATING)	35,016	49,812	93,838	87,301
5070	TELEPHONE	215,984	230,060	241,264	244,260
5110	PRINTING & ADVERTISING	88,922	108,507	110,185	118,895
5130	VEHICLE REPAIRS & MAINTENANCE	132,954	173,206	170,762	172,000
5140	EQUIPMENT RENTAL & MAINTENANCE	445,770	444,584	496,964	650,929
5150	OPERATING EXPENSE	17,181	22,443	18,902	16,754
5160	RADIO REPAIR & MAINTENANCE	71,852	61,703	54,612	61,341
5170	JAIL EXPENSE	270,651	278,717	358,147	492,000
5180	POSTAGE	6,064	9,779	8,990	12,850
5210	SCHOOLS & SEMINARS	47,293	60,135	87,778	110,447
5230	PHYSICALS	48,192	41,652	46,913	70,213
5250	CANINE EXPENSE	5,086	9,492	10,000	12,145
5260	VETERINARIAN FEES	4,478	3,020	8,000	24,781
5280	PROFESSIONAL DUES	670	670	830	1,245
5281	C.A.P.D.D. DUES	2,472	2,472	2,472	2,472
5282	METROPLAN DUES	26,095	26,095	27,119	27,119
5283	DEFENSE FUND DEDUCTIBLE	-	-	6,000	6,000
5284	MUNICIPAL LEAGUE DUES	85,699	85,699	89,061	96,430
5285	Jacksonville Health Dept Support	3,149	3,149	3,149	3,149
5290	BUILDING REPAIR & MAINTENANCE	309,861	278,207	321,614	367,162
5291	LOT MAINTENANCE	692	968	2,000	2,000
5310	ELECTION EXPENSE	29,296	-	-	-
5340	BUILDING/VEHICLE INSURANCE	118,018	81,985	148,932	133,447
5345	VEHICLE/PROPERTY LOSS PAYMENTS	-	-	-	25,000
5380	LEGAL FEES	194	67,688	25,200	45,200
5480	JACKSONVILLE ELDERLY PROGRAM	50,000	50,000	50,000	50,000
5483	Jacksonville Boys/Girls Club	2,509	-	-	-
CONTRACTUAL SERVICES CONTINUED					
5485	CHAMBER OF COMMERCE	1,299	-	-	-
5487	ECONOMIC DEVELOPMENT	9,417	-	5,000	5,000
5510	COMMUNICATION LEASES	6,057	8,597	9,470	9,213
5629	REMONUMENTATION	-	-	1,200	1,200
5637	ASBESTOS ABATEMENT	-	1,000	2,000	3,500
5710	CRIME STOPPER PAYMENTS	-	-	500	500
5715	NARCOTICS BUY MONEY	-	-	5,000	5,000
5795	ACT 1256-COUNTY SHARE	53,903	51,389	64,038	60,000
5796	ACT 1256-STATE SHARE	-	-	-	20,000
5836	SR.CITIZENS UTILITIES	25,029	24,739	31,026	24,735
5840	OPERATING TRANSFERS	1,230,000	3,085,276	3,285,000	985,000
5842	LANDSCAPE/TURF MAINTENANCE	40,311	43,894	49,660	46,660
5845	RENTAL PROPERTY EXPENSE	26,903	21,225	23,083	19,233
5846	TOURISM & PROMOTION	2,381	1,495	6,013	5,596
5980	CONTINGENCY	-	-	100,000	100,000
CONTRACTUAL SERVICES		4,183,505	6,172,755	7,596,669	5,092,997

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 01 - General Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 ACTUAL EXPENSE	2021 ACTUAL EXPENSE	2022 AMENDED BUDGET	2023 PROPOSED BUDGET
SUPPLIES AND MATERIALS					
5090	SUPPLIES/OFFICE EXPENSE	248,835	289,034	352,812	413,301
5091	PUBLIC EDUCATION MATERIALS	2,618	2,790	3,500	5,050
5095	Office Equip & Small Tools	28,493	28,590	32,135	30,430
5120	VEHICLE GAS & OIL	136,280	213,703	316,386	235,359
5135	TIRES & TIRE REPAIR	36,178	30,552	36,354	38,860
5190	JANITOR SUPPLIES	44,628	28,804	10,656	34,956
5200	UNIFORM EXPENSE	160,255	146,986	108,211	129,736
SUPPLIES AND MATERIALS		<u>657,287</u>	<u>740,459</u>	<u>860,054</u>	<u>887,692</u>
CAPTIAL OUTLAY					
5500	EQUIPMENT PURCHASE	1,088,460	327,283	2,934,853	627,396
5540	CONSTRUCTION	29,402	4,610	-	6,000
5542	STRUCTURAL CONDEMNATION	0	(632)	50,000	30,000
CAPTIAL OUTLAY		<u>1,117,862</u>	<u>331,261</u>	<u>2,984,853</u>	<u>663,396</u>
OTHER FINANCING USES					
	COST OF GOODS SOLD	43,821	78,297	78,000	61,150
5147	BAD DEBT EXPENSE	-	117,146	-	115,000
OTHER FINANCING USES		<u>43,821</u>	<u>195,443</u>	<u>78,000</u>	<u>176,150</u>
APPROPRIATIONS - FUND 01		<u><u>20,644,691</u></u>	<u><u>22,920,793</u></u>	<u><u>28,260,169</u></u>	<u><u>25,111,377</u></u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 ACTUAL EXPENSE	2021 ACTUAL EXPENSE	2022 AMENDED BUDGET	2023 PROPOSED BUDGET
Dept 01-City Clerk					
PERSONAL SERVICES					
01-01-5010	SALARIES	91,817	92,013	104,180	107,883
01-01-5011	OVERTIME	336	-	250	250
01-01-5040	RETIREMENT	17,478	17,478	17,478	17,478
01-01-5900	FICA MATCH	6,799	6,949	7,875	10,416
01-01-5910	RETIREMENT EXPENSE	13,794	14,005	15,960	16,566
01-01-5920	GROUP INSURANCE	13,902	4,602	5,056	5,305
01-01-5930	UNEMPLOYMENT INSURANCE	22	104	98	180
01-01-5940	WORKERS COMP.INSURANCE	139	125	131	140
		<u>144,287</u>	<u>135,276</u>	<u>151,028</u>	<u>158,218</u>
SUPPLIES AND MATERIALS					
01-01-5090	SUPPLIES/OFFICE EXPENSE	1,845	1,232	1,000	2,000
01-01-5095	Office Equip & Small Tools	437	-	-	-
		<u>2,282</u>	<u>1,232</u>	<u>1,000</u>	<u>2,000</u>
CONTRACTUAL SERVICES					
01-01-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	-	2,313	3,310	3,500
01-01-5110	PRINTING & ADVERTISING	4,022	3,740	7,124	6,000
01-01-5140	EQUIPMENT RENTAL & MAINTENANCE	-	-	-	1,300
01-01-5150	OPERATING EXPENSE	1,328	1,720	164	-
01-01-5210	SCHOOLS & SEMINARS	-	-	500	1,000
		<u>5,350</u>	<u>7,773</u>	<u>11,098</u>	<u>11,800</u>
CAPTIAL OUTLAY					
01-01-5500	EQUIPMENT PURCHASES	-	1,478	-	-
Totals for dept 01-City Clerk		<u>151,919</u>	<u>145,759</u>	<u>163,126</u>	<u>172,018</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 ACTUAL EXPENSE	2021 ACTUAL EXPENSE	2022 AMENDED BUDGET	2023 PROPOSED BUDGET
Dept 02-City Council					
PERSONAL SERVICES					
01-02-5010	SALARIES	64,392	70,890	70,890	70,890
01-02-5900	FICA MATCH	4,563	4,823	4,961	4,808
01-02-5920	GROUP INSURANCE	27,348	43,662	37,619	39,536
01-02-5930	UNEMPLOYMENT INSURANCE	54	518	500	900
01-02-5940	WORKERS COMP.INSURANCE	105	93	90	105
		<u>96,462</u>	<u>119,986</u>	<u>114,060</u>	<u>116,239</u>
SUPPLIES AND MATERIALS					
01-02-5090	SUPPLIES/OFFICE EXPENSE	-	105	400	400
		<u>-</u>	<u>105</u>	<u>400</u>	<u>400</u>
CONTRACTUAL SERVICES					
01-02-5210	SCHOOLS & SEMINARS	300	740	1,400	1,400
		<u>300</u>	<u>740</u>	<u>1,400</u>	<u>1,400</u>
Totals for dept 02-City Council		<u>96,762</u>	<u>120,831</u>	<u>115,860</u>	<u>118,039</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 ACTUAL EXPENSE	2021 ACTUAL EXPENSE	2022 AMENDED BUDGET	2023 PROPOSED BUDGET
Dept 03-Police Department					
PERSONAL SERVICES					
01-03-5010	SALARIES	3,071,828	3,487,820	3,556,744	3,613,444
01-03-5011	OVERTIME	192,557	189,888	204,729	185,000
01-03-5360	LOCAL PENSION MATCH	348,047	356,074	346,000	590,000
01-03-5370	STATE RETIREMENT PLAN	654,109	720,710	723,053	773,215
01-03-5900	FICA MATCH	241,108	273,003	278,756	281,428
01-03-5910	RETIREMENT EXPENSE	59,914	66,669	66,969	77,851
01-03-5920	GROUP INSURANCE	444,461	453,452	518,493	589,403
01-03-5930	UNEMPLOYMENT INSURANCE	871	4,249	4,000	5,216
01-03-5940	WORKERS COMP.INSURANCE	67,207	62,382	48,863	55,000
		<u>5,080,102</u>	<u>5,614,247</u>	<u>5,747,607</u>	<u>6,170,557</u>
SUPPLIES AND MATERIALS					
01-03-5090	SUPPLIES/OFFICE EXPENSE	36,520	26,327	30,000	35,302
01-03-5095	Office Equip & Small Tools	7,671	2,672	3,000	3,594
01-03-5120	VEHICLE GAS & OIL	86,916	145,645	197,082	125,000
01-03-5135	TIRES & TIRE REPAIR	16,164	20,456	20,000	20,500
01-03-5200	UNIFORM EXPENSE	66,888	49,309	40,778	50,000
		<u>214,159</u>	<u>244,409</u>	<u>290,860</u>	<u>234,396</u>
CONTRACTUAL SERVICES					
01-03-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	21,130	12,873	48,301	25,917
01-03-5050	ELECTRICITY	61,061	63,573	74,104	68,665
01-03-5060	GAS (HEATING)	10,643	12,176	18,000	18,500
01-03-5070	TELEPHONE	69,695	72,762	71,405	72,095
01-03-5110	PRINTING & ADVERTISING	2,759	1,680	8,116	6,518
01-03-5130	VEHICLE REPAIRS & MAINTENANCE	82,163	90,570	87,000	95,000
01-03-5140	EQUIPMENT RENTAL & MAINTENANCE	69,595	67,788	90,000	86,469
01-03-5150	OPERATING EXPENSE	298	349	380	380
01-03-5160	RADIO REPAIR & MAINTENANCE	43,842	23,108	19,164	25,000
01-03-5170	JAIL EXPENSE	270,651	278,717	358,147	492,000
01-03-5180	POSTAGE	429	1,936	2,000	3,300
01-03-5210	SCHOOLS & SEMINARS	24,455	36,519	43,000	55,000
01-03-5230	PHYSICALS	26,903	16,804	20,000	42,000
01-03-5250	CANINE EXPENSE	4,312	5,433	5,000	5,000
01-03-5290	BUILDING REPAIR & MAINTENANCE	60,826	40,550	18,753	21,157
01-03-5340	BUILDING/VEHICLE INSURANCE	29,753	19,527	35,297	27,000
01-03-5510	COMMUNICATION LEASES	6,057	8,597	9,470	9,213
01-03-5710	CRIME STOPPER PAYMENTS	-	-	500	500
01-03-5715	NARCOTICS BUY MONEY	-	-	5,000	5,000
		<u>784,572</u>	<u>752,962</u>	<u>913,637</u>	<u>1,058,714</u>
CAPTIAL OUTLAY					
01-03-5500	EQUIPMENT PURCHASES	416,581	16,963	857,958	376,222
		<u>416,581</u>	<u>16,963</u>	<u>857,958</u>	<u>376,222</u>
Totals for dept 03-Police Department		<u>6,495,414</u>	<u>6,628,581</u>	<u>7,810,062</u>	<u>7,839,889</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 ACTUAL EXPENSE	2021 ACTUAL EXPENSE	2022 AMENDED BUDGET	2023 PROPOSED BUDGET
Dept 04-Fire Department					
PERSONAL SERVICES					
01-04-5010	SALARIES	2,618,689	2,731,761	2,790,495	3,118,737
01-04-5011	OVERTIME	378,246	495,172	663,135	240,366
01-04-5360	LOCAL PENSION MATCH	506,447	504,511	435,726	640,000
01-04-5370	STATE RETIREMENT PLAN	691,729	716,903	778,357	774,210
01-04-5900	FICA MATCH	44,161	48,734	52,083	50,837
01-04-5910	RETIREMENT EXPENSE	5,705	6,000	6,846	9,643
01-04-5920	GROUP INSURANCE	469,087	453,817	528,943	571,176
01-04-5930	UNEMPLOYMENT INSURANCE	602	2,902	3,000	5,486
01-04-5940	WORKERS COMP.INSURANCE	95,071	79,527	68,104	75,000
01-04-5970	TUITION REIMBURSEMENT EXPENSE	-	6,175	6,000	-
		<u>4,809,737</u>	<u>5,045,502</u>	<u>5,332,689</u>	<u>5,485,455</u>
SUPPLIES AND MATERIALS					
01-04-5090	SUPPLIES/OFFICE EXPENSE	7,871	3,142	5,156	6,051
01-04-5091	PUBLIC EDUCATION MATERIALS	2,618	2,790	3,500	5,050
01-04-5095	Office Equip & Small Tools	1,208	3,603	8,000	7,507
01-04-5120	VEHICLE GAS & OIL	24,117	34,153	54,735	49,924
01-04-5135	TIRES & TIRE REPAIR	15,229	4,849	11,854	13,860
01-04-5190	JANITOR SUPPLIES	6,081	5,720	5,156	5,489
01-04-5200	UNIFORM EXPENSE	81,941	84,844	50,396	62,606
		<u>139,065</u>	<u>139,101</u>	<u>138,797</u>	<u>150,487</u>
CONTRACTUAL SERVICES					
01-04-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	6,288	23,970	3,847	9,450
01-04-5050	ELECTRICITY	27,988	27,908	29,508	29,350
01-04-5060	GAS (HEATING)	4,800	5,685	8,136	6,861
01-04-5070	TELEPHONE	43,493	49,874	54,855	54,500
01-04-5110	PRINTING & ADVERTISING	132	155	50	50
01-04-5130	VEHICLE REPAIRS & MAINTENANCE	35,875	56,322	37,000	47,800
01-04-5140	EQUIPMENT RENTAL & MAINTENANCE	28,834	32,358	39,000	23,311
01-04-5160	RADIO REPAIR & MAINTENANCE	3,400	807	448	3,000
01-04-5180	POSTAGE	63	19	250	250
01-04-5210	SCHOOLS & SEMINARS	6,993	5,821	5,600	9,875
01-04-5230	PHYSICALS	21,289	24,848	26,913	28,213
01-04-5280	PROFESSIONAL DUES	670	670	830	1,245
01-04-5290	BUILDING REPAIR & MAINTENANCE	24,005	37,254	8,789	7,355
01-04-5340	BUILDING/VEHICLE INSURANCE	32,623	24,799	36,917	37,000
		<u>236,453</u>	<u>290,490</u>	<u>252,143</u>	<u>258,260</u>
CAPTIAL OUTLAY					
01-04-5500	EQUIPMENT PURCHASES	196,364	50,191	66,513	46,770
		<u>196,364</u>	<u>50,191</u>	<u>66,513</u>	<u>46,770</u>
Totals for dept 04-Fire Department		<u>5,381,619</u>	<u>5,525,284</u>	<u>5,790,142</u>	<u>5,940,972</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 ACTUAL EXPENSE	2021 ACTUAL EXPENSE	2022 AMENDED BUDGET	2023 PROPOSED BUDGET
Dept 05-Office of the Mayor					
PERSONAL SERVICES					
01-05-5010	SALARIES	143,897	143,920	145,166	149,651
01-05-5040	RETIREMENT	72,287	74,592	76,391	78,243
01-05-5900	FICA MATCH	10,806	10,771	10,866	11,182
01-05-5910	RETIREMENT EXPENSE	24,339	24,283	23,403	23,532
01-05-5920	GROUP INSURANCE	14,827	14,827	16,282	17,115
01-05-5930	UNEMPLOYMENT INSURANCE	22	104	96	180
01-05-5940	WORKERS COMP.INSURANCE	206	188	181	205
		<u>266,384</u>	<u>268,685</u>	<u>272,385</u>	<u>280,108</u>
SUPPLIES AND MATERIALS					
01-05-5090	SUPPLIES/OFFICE EXPENSE	145	49	347	500
01-05-5095	Office Equip & Small Tools	-	-	-	-
		<u>145</u>	<u>49</u>	<u>347</u>	<u>500</u>
Totals for dept 05-Office of the Mayor		<u>266,529</u>	<u>268,734</u>	<u>272,732</u>	<u>280,608</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 ACTUAL EXPENSE	2021 ACTUAL EXPENSE	2022 AMENDED BUDGET	2023 PROPOSED BUDGET
Dept 06-City Attorney					
PERSONAL SERVICES					
01-06-5010	SALARIES	150,206	150,419	154,560	156,411
01-06-5040	RETIREMENT	51,189	51,189	51,190	51,190
01-06-5900	FICA MATCH	11,219	11,232	11,314	11,598
01-06-5910	RETIREMENT EXPENSE	25,562	25,532	25,885	26,144
01-06-5920	GROUP INSURANCE	20,371	20,371	22,451	23,621
01-06-5930	UNEMPLOYMENT INSURANCE	22	104	96	180
01-06-5940	WORKERS COMP.INSURANCE	215	134	194	250
		<u>258,784</u>	<u>258,981</u>	<u>265,690</u>	<u>269,394</u>
SUPPLIES AND MATERIALS					
01-06-5090	SUPPLIES/OFFICE EXPENSE	397	71	323	100
01-06-5095	Office Equip & Small Tools	-	-	600	-
		<u>397</u>	<u>71</u>	<u>923</u>	<u>100</u>
CONTRACTUAL SERVICES					
01-06-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	18,667	-	-	-
01-06-5070	TELEPHONE	1,661	2,118	2,641	2,650
01-06-5140	EQUIPMENT RENTAL & MAINTENANCE	166	199	1,899	1,899
01-06-5210	SCHOOLS & SEMINARS	450	-	605	605
01-06-5380	LEGAL FEES	194	67,638	25,000	45,000
		<u>21,138</u>	<u>69,955</u>	<u>30,145</u>	<u>50,154</u>
Totals for dept 06-City Attorney		<u>280,319</u>	<u>329,007</u>	<u>296,758</u>	<u>319,648</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 ACTUAL EXPENSE	2021 ACTUAL EXPENSE	2022 AMENDED BUDGET	2023 PROPOSED BUDGET
Dept 07-9-1-1 Emergency Response					
PERSONAL SERVICES					
01-07-5010	SALARIES	399,393	392,738	416,005	555,805
01-07-5011	OVERTIME	44,282	61,701	61,022	24,000
01-07-5020	PART - TIME HELP	9,658	7,697	26,061	17,531
01-07-5370	STATE RETIREMENT PLAN	-	90	600	-
01-07-5900	FICA MATCH	33,820	34,759	33,118	44,402
01-07-5910	RETIREMENT EXPENSE	67,370	68,717	63,441	88,826
01-07-5920	GROUP INSURANCE	56,646	40,783	34,350	83,176
01-07-5930	UNEMPLOYMENT INSURANCE	172	777	700	900
01-07-5940	WORKERS COMP.INSURANCE	719	594	716	750
		612,060	607,856	636,013	815,390
SUPPLIES AND MATERIALS					
01-07-5090	SUPPLIES/OFFICE EXPENSE	3,789	4,022	2,582	3,425
01-07-5095	Office Equip & Small Tools	1,745	1,929	4,650	5,050
01-07-5120	VEHICLE GAS & OIL	157	351	550	475
01-07-5200	UNIFORM EXPENSE	-	-	700	800
		5,691	6,302	8,482	9,750
CONTRACTUAL SERVICES					
01-07-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	126	155	200	300
01-07-5050	ELECTRICITY	92	96	105	110
01-07-5070	TELEPHONE	14,034	14,311	14,044	14,180
01-07-5130	VEHICLE REPAIRS & MAINTANCE	-	-	450	300
01-07-5140	EQUIPMENT RENTAL & MAINTENANCE	48,426	23,267	22,980	149,799
01-07-5160	RADIO REPAIR & MAINTENANCE	24,610	37,788	35,000	33,341
01-07-5210	SCHOOLS & SEMINARS	1,770	1,205	2,750	4,350
01-07-5290	BUILDING REPAIR & MAINTENANCE	2,380	2,256	1,700	2,400
01-07-5340	BUILDING/VEHICLE INSURANCE	100	396	600	700
		91,538	79,474	77,829	205,480
CAPTIAL OUTLAY					
01-07-5500	EQUIPMENT PURCHASES	147,748	151,940	128,449	-
		147,748	151,940	128,449	-
Totals for dept 07-9-1-1 Emergency Response		857,037	845,572	850,773	1,030,620

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 ACTUAL EXPENSE	2021 ACTUAL EXPENSE	2022 AMENDED BUDGET	2023 PROPOSED BUDGET
Dept 09-General Services					
CONTRACTUAL SERVICES					
01-09-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	-	-	2,000	-
01-09-5050	ELECTRICITY	14,970	14,609	14,800	15,000
01-09-5060	GAS (HEATING)	1,635	2,222	3,626	2,700
01-09-5070	TELEPHONE	32,557	32,579	32,420	33,000
01-09-5110	PRINTING & ADVERTISING	181	-	-	-
01-09-5140	EQUIPMENT RENTAL & MAINTENANCE	3,579	4,599	3,000	11,095
01-09-5150	OPERATING EXPENSE	5,148	4,913	2,000	4,000
01-09-5180	POSTAGE	4,404	3,189	3,500	5,000
01-09-5290	BUILDING REPAIR & MAINTENANCE	20,913	17,569	16,875	16,875
01-09-5340	BUILDING/VEHICLE INSURANCE	10,010	6,255	12,600	9,000
01-09-5846	TOURISM & PROMOTION	2,381	1,495	6,013	5,596
		95,778	87,430	96,834	102,266
SUPPLIES AND MATERIALS					
01-09-5090	SUPPLIES/OFFICE EXPENSE	3,337	5,488	5,550	5,550
01-09-5095	Office Equip & Small Tools	-	328	207	400
01-09-5190	JANITOR SUPPLIES	3,633	1,477	1,500	4,000
		6,970	7,293	7,257	9,950
Totals for dept 09-General Services		102,748	94,723	104,091	112,216

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 ACTUAL EXPENSE	2021 ACTUAL EXPENSE	2022 AMENDED BUDGET	2023 PROPOSED BUDGET
Dept 10-Municipal Court					
PERSONAL SERVICES					
01-10-5010	SALARIES	137,700	148,020	164,645	230,770
01-10-5011	OVERTIME	-	752	23,000	-
01-10-5900	FICA MATCH	10,144	10,988	16,353	17,039
01-10-5910	RETIREMENT EXPENSE	19,974	22,068	33,564	35,354
01-10-5920	GROUP INSURANCE	24,078	23,238	26,530	39,536
01-10-5930	UNEMPLOYMENT INSURANCE	54	259	234	450
01-10-5940	WORKERS COMP.INSURANCE	239	188	266	300
		<u>192,189</u>	<u>205,513</u>	<u>264,592</u>	<u>323,449</u>
SUPPLIES AND MATERIALS					
01-10-5090	SUPPLIES/OFFICE EXPENSE	5,085	7,187	5,000	5,100
01-10-5095	Office Equip & Small Tools	4,421	1,817	4,000	2,000
		<u>9,506</u>	<u>9,004</u>	<u>9,000</u>	<u>7,100</u>
CONTRACTUAL SERVICES					
01-10-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	41,652	42,690	40,000	43,539
01-10-5050	ELECTRICITY	2,756	2,340	2,000	2,100
01-10-5060	GAS(HEATING)	918	948	1,332	1,200
01-10-5070	TELEPHONE	7,597	10,144	11,230	11,832
01-10-5110	PRINTING & ADVERTISING	1,114	-	2,000	2,250
01-10-5140	EQUIPMENT RENTAL & MAINTENANCE	11,796	7,939	8,000	11,850
01-10-5180	POSTAGE	339	2,258	1,000	2,000
01-10-5210	SCHOOLS & SEMINARS	650	300	2,100	4,200
01-10-5290	BUILDING REPAIR & MAINTENANCE	2,728	11,634	3,200	2,100
01-10-5340	BUILDING/VEHICLE INSURANCE	7,487	4,635	9,335	6,000
01-10-5795	ACT 1256-COUNTY SHARE	53,903	51,389	64,038	60,000
01-10-5796	ACT 1256-STATE SHARE	-	-	-	20,000
		<u>130,940</u>	<u>134,277</u>	<u>144,235</u>	<u>167,071</u>
CAPTIAL OUTLAY					
01-10-5500	EQUIPMENT PURCHASES	-	-	6,000	2,300
		<u>-</u>	<u>-</u>	<u>6,000</u>	<u>2,300</u>
Totals for dept 10-Municipal Court		<u>332,635</u>	<u>348,794</u>	<u>423,827</u>	<u>499,920</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 ACTUAL EXPENSE	2021 ACTUAL EXPENSE	2022 AMENDED BUDGET	2023 PROPOSED BUDGET
Dept 11-Finance					
PERSONAL SERVICES					
01-11-5010	SALARIES	270,249	285,470	277,647	340,480
01-11-5011	OVERTIME	-	93	400	100
01-11-5900	FICA MATCH	19,647	20,844	20,390	25,275
01-11-5910	RETIREMENT EXPENSE	40,713	43,076	42,300	52,177
01-11-5920	GROUP INSURANCE	34,120	33,562	35,605	51,346
01-11-5930	UNEMPLOYMENT INSURANCE	75	363	350	630
01-11-5940	WORKERS COMP.INSURANCE	402	344	357	400
		<u>365,206</u>	<u>383,752</u>	<u>377,049</u>	<u>470,408</u>
SUPPLIES AND MATERIALS					
01-11-5090	SUPPLIES/OFFICE EXPENSE	2,691	2,141	1,200	2,620
01-11-5095	Office Equip & Small Tools	142	958	-	-
01-11-5120	VEHICLE GAS & OIL	144	96	400	400
		<u>2,977</u>	<u>3,195</u>	<u>1,600</u>	<u>3,020</u>
CONTRACTUAL SERVICES					
01-11-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	39,319	54,011	103,062	82,065
01-11-5070	TELEPHONE	1,036	989	990	990
01-11-5110	PRINTING & ADVERTISING	3,474	5,495	4,070	4,300
01-11-5140	EQUIPMENT RENTAL & MAINTENANCE	19,315	32,595	34,700	37,150
01-11-5150	OPERATING EXPENSE	-	-	1,700	2,100
01-11-5210	SCHOOLS & SEMINARS	1,870	2,205	5,363	4,220
		<u>65,014</u>	<u>95,295</u>	<u>149,885</u>	<u>130,825</u>
CAPTIAL OUTLAY					
01-11-5500	EQUIPMENT PURCHASES	4,940	-	-	-
		<u>4,940</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals for dept 11-Finance		<u>438,137</u>	<u>482,242</u>	<u>528,534</u>	<u>604,253</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 ACTUAL EXPENSE	2021 ACTUAL EXPENSE	2022 AMENDED BUDGET	2023 PROPOSED BUDGET
Dept 13-DEBT SERVICE					
CONTRACTUAL SERVICES					
01-13-5840	OPERATING TRANSFERS	585,000	365,276	475,000	475,000
		585,000	365,276	475,000	475,000
Totals for dept 13-DEBT SERVICE		585,000	365,276	475,000	475,000

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 ACTUAL EXPENSE	2021 ACTUAL EXPENSE	2022 AMENDED BUDGET	2023 PROPOSED BUDGET
Dept 14-Human Resources					
PERSONAL SERVICES					
01-14-5010	SALARIES	103,123	111,449	113,405	153,810
01-14-5011	OVERTIME	403	40	250	250
01-14-5020	PART - TIME HELP	-	13,933	15,273	13,500
01-14-5900	FICA MATCH	7,614	9,281	9,647	12,368
01-14-5910	RETIREMENT EXPENSE	15,738	19,077	19,727	25,670
01-14-5920	GROUP INSURANCE	20,371	20,371	22,451	28,926
01-14-5930	UNEMPLOYMENT INSURANCE	32	155	138	270
01-14-5940	WORKERS COMP.INSURANCE	8,427	129	153	200
		<u>155,708</u>	<u>174,435</u>	<u>181,044</u>	<u>234,994</u>
SUPPLIES AND MATERIALS					
01-14-5090	SUPPLIES/OFFICE EXPENSE	26,548	13,385	5,000	1,000
01-14-5095	Office Equip & Small Tools	604	-	409	2,600
		<u>27,152</u>	<u>13,385</u>	<u>5,409</u>	<u>3,600</u>
CONTRACTUAL SERVICES					
01-14-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	14,652	14,293	14,500	15,794
01-14-5070	TELEPHONE	605	569	570	570
01-14-5110	PRINTING & ADVERTISING	3,337	7,180	12,000	7,000
01-14-5140	EQUIPMENT RENTAL & MAINTENANCE	11,391	12,966	13,076	13,076
01-14-5210	SCHOOLS & SEMINARS	603	1,049	1,000	3,609
		<u>30,588</u>	<u>36,057</u>	<u>41,146</u>	<u>40,049</u>
Totals for dept 14-Human Resources		<u>213,448</u>	<u>223,877</u>	<u>227,599</u>	<u>278,643</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 ACTUAL EXPENSE	2021 ACTUAL EXPENSE	2022 AMENDED BUDGET	2023 PROPOSED BUDGET
Dept 15-Animal Control					
PERSONAL SERVICES					
01-15-5010	SALARIES	176,798	193,105	177,872	195,491
01-15-5011	OVERTIME	1,408	3,083	19,421	2,500
01-15-5020	PART-TIME HELP	5,565	11,254	9,817	7,800
01-15-5900	FICA MATCH	13,300	15,273	14,951	15,128
01-15-5910	RETIREMENT EXPENSE	26,920	27,888	27,983	30,332
01-15-5920	GROUP INSURANCE	24,842	27,285	31,577	39,536
01-15-5930	UNEMPLOYMENT INSURANCE	54	259	264	450
01-15-5940	WORKERS COMP.INSURANCE	1,595	1,570	1,429	1,550
		<u>250,482</u>	<u>279,717</u>	<u>283,314</u>	<u>292,787</u>
SUPPLIES AND MATERIALS					
01-15-5090	SUPPLIES/OFFICE EXPENSE	1,678	1,324	1,500	1,728
01-15-5095	Office Equip & Small Tools	-	1,143	975	975
01-15-5120	VEHICLE GAS & OIL	3,054	4,948	6,273	5,000
01-15-5190	JANITOR SUPPLIES	3,852	3,118	4,000	5,467
01-15-5200	UNIFORM EXPENSE	1,479	1,203	3,110	2,525
		<u>10,063</u>	<u>11,736</u>	<u>15,858</u>	<u>15,695</u>
CONTRACTUAL SERVICES					
01-15-5050	ELECTRICITY	5,640	6,429	7,000	7,250
01-15-5060	GAS (HEATING)	1,550	2,004	2,929	2,300
01-15-5070	TELEPHONE	4,298	4,246	5,307	5,471
01-15-5110	PRINTING & ADVERTISING	842	195	300	1,635
01-15-5130	VEHICLE REPAIRS & MAINTENANCE	1,252	3,387	2,000	5,350
01-15-5140	EQUIPMENT RENTAL & MAINTENANCE	1,562	1,641	2,000	3,650
01-15-5150	OPERATING EXPENSE	385	376	500	500
01-15-5180	POSTAGE	247	260	240	300
01-15-5210	SCHOOLS & SEMINARS	-	1,626	2,000	2,000
01-15-5250	CANINE EXPENSE	774	4,059	5,000	7,145
01-15-5260	VETERINARIAN FEES	4,478	3,020	8,000	24,781
01-15-5290	BUILDING REPAIR & MAINTENANCE	4,218	6,588	2,414	3,829
01-15-5340	BUILDING/VEHICLE INSURANCE	2,536	1,327	2,927	2,087
		<u>27,782</u>	<u>35,158</u>	<u>40,617</u>	<u>66,298</u>
CAPTIAL OUTLAY					
01-15-5500	EQUIPMENT PURCHASES	21,709	-	25,820	6,000
		<u>21,709</u>	<u>-</u>	<u>25,820</u>	<u>6,000</u>
Totals for dept 15-Animal Control		<u>310,036</u>	<u>326,611</u>	<u>365,609</u>	<u>380,780</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 ACTUAL EXPENSE	2021 ACTUAL EXPENSE	2022 AMENDED BUDGET	2023 PROPOSED BUDGET
Dept 17-Director of Public Works					
PERSONAL SERVICES					
01-17-5010	SALARIES	116,141	91,935	115,744	89,532
01-17-5900	FICA MATCH	8,603	6,881	8,639	6,482
01-17-5910	RETIREMENT EXPENSE	17,517	13,932	17,732	13,716
01-17-5920	GROUP INSURANCE	20,371	12,762	16,370	16,731
01-17-5930	UNEMPLOYMENT INSURANCE	22	52	53	90
01-17-5940	WORKERS COMP.INSURANCE	1,017	832	3,885	1,100
		<u>163,671</u>	<u>126,394</u>	<u>162,423</u>	<u>127,651</u>
SUPPLIES AND MATERIALS					
01-17-5090	SUPPLIES/OFFICE EXPENSE	446	176	122	100
01-17-5095	Office Equip & Small Tools	805	-	-	500
01-17-5120	VEHICLE GAS & OIL	1,371	-	200	2,000
		<u>2,622</u>	<u>176</u>	<u>322</u>	<u>2,600</u>
CONTRACTUAL SERVICES					
01-17-5070	TELEPHONE	1,111	1,067	1,367	1,524
01-17-5130	VEHICLE REPAIRS & MAINTENANCE	518	37	2,800	300
01-17-5210	SCHOOLS & SEMINARS	90	-	-	1,000
01-17-5340	BUILDING/VEHICLE INSURANCE	200	200	100	200
		<u>1,919</u>	<u>1,304</u>	<u>4,267</u>	<u>3,024</u>
CAPTIAL OUTLAY					
01-17-5500	EQUIPMENT PURCHASES	-	3,723	-	-
		<u>-</u>	<u>3,723</u>	<u>-</u>	<u>-</u>
Totals for dept 17-Director of Public Works		<u>168,212</u>	<u>131,597</u>	<u>167,012</u>	<u>133,275</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 ACTUAL EXPENSE	2021 ACTUAL EXPENSE	2022 AMENDED BUDGET	2023 PROPOSED BUDGET
Dept 18-Library					
CONTRACTUAL SERVICES					
01-18-5050	ELECTRICITY	28,962	28,326	31,900	30,000
01-18-5290	BUILDING REPAIR & MAINTENANCE	42,724	25,199	38,763	50,000
01-18-5340	BUILDING/VEHICLE INSURANCE	3,495	1,680	3,380	4,000
		<u>75,181</u>	<u>55,205</u>	<u>74,043</u>	<u>84,000</u>
Totals for dept 18-Library		<u>75,181</u>	<u>55,205</u>	<u>74,043</u>	<u>84,000</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 ACTUAL EXPENSE	2021 ACTUAL EXPENSE	2022 AMENDED BUDGET	2023 PROPOSED BUDGET
Dept 21-Engineering					
PERSONAL SERVICES					
01-21-5010	SALARIES	132,073	139,305	195,764	246,252
01-21-5011	OVERTIME	-	-	-	500
01-21-5900	FICA MATCH	9,958	10,486	14,732	18,509
01-21-5910	RETIREMENT EXPENSE	20,029	20,990	29,992	37,802
01-21-5920	GROUP INSURANCE	10,225	10,225	15,903	23,621
01-21-5930	UNEMPLOYMENT INSURANCE	32	155	138	270
01-21-5940	WORKERS COMP.INSURANCE	2,374	811	1,614	2,500
		<u>174,691</u>	<u>181,972</u>	<u>258,143</u>	<u>329,454</u>
SUPPLIES AND MATERIALS					
01-21-5090	SUPPLIES/OFFICE EXPENSE	1,244	819	4,075	2,000
01-21-5095	Office Equip & Small Tools	-	-	414	1,200
01-21-5120	VEHICLE GAS & OIL	927	1,272	2,180	3,500
01-21-5200	UNIFORM EXPENSE	211	188	200	200
		<u>2,382</u>	<u>2,279</u>	<u>6,869</u>	<u>6,900</u>
CONTRACTUAL SERVICES					
01-21-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	18,836	20,726	30,500	35,720
01-21-5070	TELEPHONE	1,111	1,018	1,015	1,016
01-21-5110	PRINTING & ADVERTISING	1,564	787	2,500	2,000
01-21-5130	VEHICLE REPAIRS & MAINTENANCE	680	214	1,550	1,150
01-21-5140	EQUIPMENT RENTAL & MAINTENANCE	231	643	3,000	4,100
01-21-5150	OPERATING EXPENSE	732	1,608	1,800	1,800
01-21-5210	SCHOOLS & SEMINARS	676	782	4,400	5,100
01-21-5629	REMONUMENTATION	-	-	1,200	1,200
		<u>23,830</u>	<u>25,778</u>	<u>45,965</u>	<u>52,086</u>
CAPTIAL OUTLAY					
01-21-5500	EQUIPMENT PURCHASES	-	-	11,866	-
		<u>-</u>	<u>-</u>	<u>11,866</u>	<u>-</u>
Totals for dept 21-Engineering		<u>200,903</u>	<u>210,029</u>	<u>322,843</u>	<u>388,440</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 ACTUAL EXPENSE	2021 ACTUAL EXPENSE	2022 AMENDED BUDGET	2023 PROPOSED BUDGET
Dept 22-Code Enforcement					
PERSONAL SERVICES					
01-22-5010	SALARIES	101,328	94,660	133,361	187,748
01-22-5011	OVERTIME	-	-	7,500	7,500
01-22-5900	FICA MATCH	7,373	7,048	9,996	14,404
01-22-5910	RETIREMENT EXPENSE	15,401	12,572	20,551	29,912
01-22-5920	GROUP INSURANCE	25,724	13,150	20,073	34,231
01-22-5930	UNEMPLOYMENT INSURANCE	43	207	191	360
01-22-5940	WORKERS COMP.INSURANCE	1,924	125	3,547	2,500
		<u>151,793</u>	<u>127,762</u>	<u>195,219</u>	<u>276,655</u>
SUPPLIES AND MATERIALS					
01-22-5090	SUPPLIES/OFFICE EXPENSE	2,578	1,420	700	700
01-22-5095	Office Equip & Small Tools	-	3,416	-	1,400
01-22-5120	VEHICLE GAS & OIL	1,557	2,180	7,800	7,500
01-22-5200	UNIFORM EXPENSE	1,853	860	738	2,000
		<u>5,988</u>	<u>7,876</u>	<u>9,238</u>	<u>11,600</u>
CONTRACTUAL SERVICES					
01-22-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	-	19,136	51,610	47,000
01-22-5070	TELEPHONE	3,544	4,507	7,728	7,776
01-22-5110	PRINTING & ADVERTISING	1,259	1,076	2,025	1,600
01-22-5130	VEHICLE REPAIRS & MAINTENANCE	1,570	2,404	10,000	4,800
01-22-5140	EQUIPMENT RENTAL & MAINTENANCE	-	840	14,650	16,450
01-22-5180	POSTAGE	582	2,117	2,000	2,000
01-22-5210	SCHOOLS & SEMINARS	547	64	2,995	2,945
01-22-5291	LOT MAINTENANCE	692	968	2,000	2,000
01-22-5340	BUILDING/VEHICLE INSURANCE	300	300	300	400
01-22-5380	LEGAL FEES	-	50	200	200
01-22-5637	ASBESTOS ABATEMENT	-	1,000	2,000	3,500
		<u>8,494</u>	<u>32,462</u>	<u>95,508</u>	<u>88,671</u>
CAPTIAL OUTLAY					
01-22-5500	EQUIPMENT PURCHASE	-	-	18,365	-
01-22-5542	STRUCTURAL CONDEMNATION	-	(632)	50,000	30,000
		<u>-</u>	<u>(632)</u>	<u>68,365</u>	<u>30,000</u>
OTHER FINANCING USES					
01-22-5148	BAD DEBT EXPENSE	-	117,146	-	115,000
		<u>-</u>	<u>117,146</u>	<u>-</u>	<u>115,000</u>
Totals for dept 22-Code Enforcement		<u>166,275</u>	<u>284,614</u>	<u>368,330</u>	<u>521,926</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 ACTUAL EXPENSE	2021 ACTUAL EXPENSE	2022 AMENDED BUDGET	2023 PROPOSED BUDGET
Dept 23-General and Administrative					
CONTRACTUAL SERVICES					
01-23-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	19,238	21,138	590,738	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	27,119	27,119
01-23-5283	DEFENSE FUND DEDUCTIBLE	-	-	6,000	6,000
01-23-5284	MUNICIPAL LEAGUE DUES	85,699	85,699	89,061	96,430
01-23-5285	Jacksonville Health Dept Support	3,149	3,149	3,149	3,149
01-23-5310	ELECTION EXPENSE	29,296	-	-	-
01-23-5340	BUILDING/VEHICLE INSURANCE	1,854	4,526	9,226	9,920
01-23-5345	VEHICLE/PROPERTY LOSS PAYMENTS	-	-	-	25,000
01-23-5480	JACKSONVILLE ELDERLY PROGRAM	50,000	50,000	50,000	50,000
01-23-5483	Jacksonville Boys/Girls Club	2,509	-	-	-
01-23-5485	CHAMBER OF COMMERCE	1,299	-	-	-
01-23-5487	ECONOMIC DEVELOPMENT	9,417	-	5,000	5,000
01-23-5836	SR.CITIZENS UTILITIES	25,029	24,739	31,026	24,735
01-23-5840	OPERATING TRANSFERS	645,000	2,720,000	2,810,000	510,000
01-23-5845	RENTAL PROPERTY EXPENSE	26,903	21,225	23,083	19,233
		927,960	2,959,043	3,646,874	799,796
Totals for dept 23-General and Administrative		927,960	2,959,043	3,646,874	799,796

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 ACTUAL EXPENSE	2021 ACTUAL EXPENSE	2022 AMENDED BUDGET	2023 PROPOSED BUDGET
Dept 26-Director of Administration					
PERSONAL SERVICES					
01-26-5010	SALARIES	-	-	-	-
01-26-5900	FICA MATCH	-	-	-	-
01-26-5910	RETIREMENT EXPENSE	-	-	-	-
01-26-5920	GROUP INSURANCE EXPENSE	-	-	-	-
01-26-5930	UNEMPLOYMENT INSURANCE	22	52	50	90
01-26-5940	WORKERS COMP.INSURANCE	89	-	-	100
		<hr/> 111	<hr/> 52	<hr/> 50	<hr/> 190
CONTRACTUAL SERVICES					
01-26-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	42,251	12,000	12,000	-
01-26-5150	OPERATING EXPENSE	2,698	2,798	3,000	-
		<hr/> 44,949	<hr/> 14,798	<hr/> 15,000	<hr/> -
CAPTIAL OUTLAY					
01-26-5500	EQUIPMENT PURCHASES	-	-	6,700	-
		<hr/> -	<hr/> -	<hr/> 6,700	<hr/> -
Totals for dept 26-Director of Administration		<hr/> 45,060	<hr/> 14,850	<hr/> 21,750	<hr/> 190

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 ACTUAL EXPENSE	2021 ACTUAL EXPENSE	2022 AMENDED BUDGET	2023 PROPOSED BUDGET
Dept 29-City Mechanic					
PERSONAL SERVICES					
01-29-5010	SALARIES	89,781	92,294	126,665	177,198
01-29-5011	OVERTIME	-	-	600	600
01-29-5900	FICA MATCH	6,642	6,828	9,289	12,968
01-29-5910	RETIREMENT EXPENSE	13,676	13,783	19,460	27,239
01-29-5920	GROUP INSURANCE EXPENSE	14,739	16,817	28,999	40,736
01-29-5930	UNEMPLOYMENT INSURANCE	22	104	100	270
01-29-5940	WORKERS COMP.INSURANCE	1,757	1,504	2,898	2,500
		<u>126,617</u>	<u>131,330</u>	<u>188,011</u>	<u>261,511</u>
SUPPLIES AND MATERIALS					
01-29-5090	SUPPLIES/OFFICE EXPENSE	104	290	1,440	1,186
01-29-5095	Office Equip & Small Tools	-	-	350	-
01-29-5120	VEHICLE GAS & OIL	595	924	900	960
01-29-5200	UNIFORM EXPENSE	396	1,225	1,500	2,105
		<u>1,095</u>	<u>2,439</u>	<u>4,190</u>	<u>4,251</u>
CONTRACTUAL SERVICES					
01-29-5050	ELECTRICITY	1,487	1,767	2,315	2,592
01-29-5060	GAS (HEATING)	1,636	2,037	3,420	3,100
01-29-5070	TELEPHONE	2,349	2,331	2,370	3,192
01-29-5130	VEHICLE REPAIRS & MAINTENANCE	3,803	10,165	14,262	1,600
01-29-5140	EQUIPMENT RENTAL & MAINTENANCE	-	668	2,300	3,000
01-29-5290	BUILDING REPAIR & MAINTENANCE	1,090	1,088	-	-
01-29-5340	BUILDING/VEHICLE INSURANCE	98	-	-	-
		<u>10,463</u>	<u>18,056</u>	<u>24,667</u>	<u>13,484</u>
CAPTIAL OUTLAY					
01-29-5500	EQUIPMENT PURCHASES	723	-	-	-
		<u>723</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals for dept 29-City Mechanic		<u>138,898</u>	<u>151,825</u>	<u>216,868</u>	<u>279,246</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 ACTUAL EXPENSE	2021 ACTUAL EXPENSE	2022 AMENDED BUDGET	2023 PROPOSED BUDGET
Dept 30-Director of Information Technology					
PERSONAL SERVICES					
01-30-5010	SALARIES	134,386	146,447	149,196	154,811
01-30-5011	OVERTIME	-	-	100	100
01-30-5900	FICA MATCH	10,028	10,885	11,094	11,502
01-30-5910	RETIREMENT EXPENSE - APERS	19,845	22,298	22,857	23,732
01-30-5920	GROUP INSURANCE EXPENSE	15,514	19,269	21,337	22,420
01-30-5930	UNEMPLOYMENT INSURANCE	22	155	148	270
01-30-5940	WORKERS COMP.INSURANCE	197	188	178	205
01-30-5970	TUITION REIMBURSEMENT EXPENSE	-	603	-	-
		<u>179,992</u>	<u>199,845</u>	<u>204,910</u>	<u>213,040</u>
SUPPLIES AND MATERIALS					
01-30-5090	SUPPLIES/OFFICE EXPENSE	4,960	887	1,065	892
01-30-5095	Office Equip & Small Tools	232	120	771	724
01-30-5120	VEHICLE GAS & OIL	104	73	766	600
		<u>5,296</u>	<u>1,080</u>	<u>2,602</u>	<u>2,216</u>
CONTRACTUAL SERVICES					
01-30-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	103,026	105,624	199,206	145,398
01-30-5070	TELEPHONE	2,247	2,190	2,187	2,196
01-30-5130	VEHICLE REPAIRS & MAINTENANCE	100	100	700	700
01-30-5140	EQUIPMENT RENTAL & MAINTENANCE	115,686	162,281	162,281	196,239
01-30-5210	SCHOOLS & SEMINARS	2,771	2,202	4,844	2,204
		<u>223,830</u>	<u>272,397</u>	<u>369,218</u>	<u>346,737</u>
CAPTIAL OUTLAY					
01-30-5500	EQUIPMENT PURCHASES	166,431	50,624	98,000	35,504
		<u>166,431</u>	<u>50,624</u>	<u>98,000</u>	<u>35,504</u>
Totals for dept 30-Director of Information Technology		<u>575,549</u>	<u>523,946</u>	<u>674,730</u>	<u>597,497</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 ACTUAL EXPENSE	2021 ACTUAL EXPENSE	2022 AMENDED BUDGET	2023 PROPOSED BUDGET
Dept 40-Parks and Recreation-Admin					
PERSONAL SERVICES					
01-40-5010	SALARIES	286,913	328,486	338,406	375,711
01-40-5011	OVERTIME	4,280	8,618	8,200	5,000
01-40-5020	PART-TIME HELP	36,582	45,832	53,684	170,750
01-40-5900	FICA MATCH	24,131	28,316	30,067	37,033
01-40-5910	RETIREMENT EXPENSE - APERS	43,406	49,578	81,689	75,560
01-40-5920	GROUP INSURANCE EXPENSE	45,560	47,169	45,102	44,841
01-40-5930	UNEMPLOYMENT INSURANCE	81	415	372	720
01-40-5940	WORKERS COMP.INSURANCE	423	439	3,968	1,550
		<u>441,376</u>	<u>508,853</u>	<u>561,488</u>	<u>711,165</u>
SUPPLIES AND MATERIALS					
01-40-5090	SUPPLIES/OFFICE EXPENSE	26,475	93,238	97,350	201,550
01-40-5095	Office Equip & Small Tools	1,534	1,186	1,298	-
		<u>28,009</u>	<u>94,424</u>	<u>98,648</u>	<u>201,550</u>
CONTRACTUAL SERVICES					
01-40-5110	PRINTING & ADVERTISING	70,238	88,002	72,000	87,542
01-40-5140	EQUIPMENT RENTAL & MAINTENANCE	12,969	12,599	13,293	14,689
01-40-5150	OPERATING EXPENSE	6,592	10,679	9,358	7,974
01-40-5210	SCHOOLS & SEMINARS	6,118	7,622	10,000	12,939
01-40-5290	BUILDING REPAIR & MAINTENANCE	78	138	329	-
01-40-5340	BUILDING/VEHICLE INSURANCE	15,388	9,090	19,090	19,090
		<u>111,383</u>	<u>128,130</u>	<u>124,070</u>	<u>142,234</u>
CAPTIAL OUTLAY					
01-40-5500	EQUIPMENT PURCHASE	-	-	-	50,000
		<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
Totals for dept 40-Parks and Recreation-Admin		<u>580,768</u>	<u>731,407</u>	<u>784,206</u>	<u>1,104,949</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 ACTUAL EXPENSE	2021 ACTUAL EXPENSE	2022 AMENDED BUDGET	2023 PROPOSED BUDGET
Dept 41-Parks and Recreation-com Ctr					
SUPPLIES AND MATERIALS					
01-41-5090	SUPPLIES/OFFICE EXPENSE	2,463	2,937	25,000	7,000
01-41-5095	Office Equip & Small Tools	1,282	2,129	1,000	1,000
01-41-5190	JANITOR SUPPLIES	29,197	18,489	-	20,000
01-41-5200	UNIFORM EXPENSE	-	1,826	1,500	1,500
		<u>32,942</u>	<u>25,381</u>	<u>27,500</u>	<u>29,500</u>
CONTRACTUAL SERVICES					
01-41-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	-	24,397	26,780	26,780
01-41-5050	ELECTRICITY	86,332	91,923	108,150	108,925
01-41-5060	GAS (HEATING)	10,057	20,079	48,450	44,000
01-41-5070	TELEPHONE	7,096	6,951	7,140	7,380
01-41-5140	EQUIPMENT RENTAL & MAINTENANCE	3,743	6,556	5,080	6,230
01-41-5290	BUILDING REPAIR & MAINTENANCE	94,324	64,079	21,398	-
		<u>201,552</u>	<u>213,985</u>	<u>216,998</u>	<u>193,315</u>
CAPTIAL OUTLAY					
01-41-5500	EQUIPMENT PURCHASE	14,000	-	34,100	25,000
		<u>14,000</u>	<u>-</u>	<u>34,100</u>	<u>25,000</u>
Totals for dept 41-Parks and Recreation-com Ctr		<u>248,494</u>	<u>239,366</u>	<u>278,598</u>	<u>247,815</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 ACTUAL EXPENSE	2021 ACTUAL EXPENSE	2022 AMENDED BUDGET	2023 PROPOSED BUDGET
Dept 44-Parks and Recreation-Recreation					
PERSONAL SERVICES					
01-44-5010	SALARIES	38,224	40,141	43,978	46,053
01-44-5011	OVERTIME	15	1,341	3,000	3,000
01-44-5020	PART-TIME HELP	21,251	34,447	47,277	37,500
01-44-5900	FICA MATCH	4,417	5,671	7,084	6,437
01-44-5910	RETIREMENT EXPENSE - APERS	6,708	9,378	12,353	12,494
01-44-5920	GROUP INSURANCE EXPENSE	10,145	10,145	11,225	11,810
01-44-5930	UNEMPLOYMENT INSURANCE	27	104	100	180
01-44-5940	WORKERS COMP.INSURANCE	54	93	1,477	105
		<u>80,841</u>	<u>101,320</u>	<u>126,494</u>	<u>117,579</u>
SUPPLIES AND MATERIALS					
01-44-5090	SUPPLIES/OFFICE EXPENSE	10,448	11,497	14,000	12,525
01-44-5095	Office Equip & Small Tools	-	284	-	-
		<u>10,448</u>	<u>11,781</u>	<u>14,000</u>	<u>12,525</u>
CONTRACTUAL SERVICES					
01-44-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	3,244	4,556	5,000	5,000
01-44-5050	ELECTRICITY	6,659	7,259	9,279	8,650
01-44-5060	GAS (HEATING)	1,825	2,236	4,000	3,350
01-44-5070	TELEPHONE	7,300	7,360	8,750	8,550
01-44-5110	PRINTING & ADVERTISING	-	197	-	-
01-44-5140	EQUIPMENT RENTAL & MAINTENANCE	3,733	3,383	3,580	3,580
01-44-5290	BUILDING REPAIR & MAINTENANCE	18,783	11,613	2,173	2,676
01-44-5340	BUILDING/VEHICLE INSURANCE	2,437	1,467	3,067	1,957
		<u>43,981</u>	<u>38,071</u>	<u>35,849</u>	<u>33,763</u>
CAPTIAL OUTLAY					
01-44-5500	EQUIPMENT PURCHASE	-	-	1,779	-
		<u>-</u>	<u>-</u>	<u>1,779</u>	<u>-</u>
Totals for dept 44-Parks and Recreation-Recreation		<u>135,270</u>	<u>151,172</u>	<u>178,122</u>	<u>163,867</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 ACTUAL EXPENSE	2021 ACTUAL EXPENSE	2022 AMENDED BUDGET	2023 PROPOSED BUDGET
Dept 45-Parks and Recreation-athletics					
PERSONAL SERVICES					
01-45-5010	SALARIES	73,626	89,591	92,381	112,212
01-45-5011	OVERTIME	17,447	10,906	4,500	4,500
01-45-5020	PART-TIME HELP	98,970	75,018	101,516	125,000
01-45-5900	FICA MATCH	14,343	13,264	15,043	18,124
01-45-5910	RETIREMENT EXPENSE - APERS	14,071	13,045	21,366	17,880
01-45-5920	GROUP INSURANCE EXPENSE	14,199	11,469	20,580	23,621
01-45-5930	UNEMPLOYMENT INSURANCE	54	155	168	270
01-45-5940	WORKERS COMP.INSURANCE	3,115	3,222	1,726	2,500
		<u>235,825</u>	<u>216,670</u>	<u>257,280</u>	<u>304,107</u>
SUPPLIES AND MATERIALS					
01-45-5090	SUPPLIES/OFFICE EXPENSE	24,251	30,096	46,000	22,000
01-45-5095	Office Equip & Small Tools	-	3,020	888	207
01-45-5200	UNIFORM EXPENSE	1,190	-	1,627	2,000
		<u>25,441</u>	<u>33,116</u>	<u>48,515</u>	<u>24,207</u>
CONTRACTUAL SERVICES					
01-45-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	76,080	70,585	73,000	75,000
01-45-5050	ELECTRICITY	71,284	71,610	72,845	77,950
01-45-5070	TELEPHONE	3,004	3,047	3,013	3,018
01-45-5140	EQUIPMENT RENTAL & MAINTENANCE	4,174	-	4,000	6,000
		<u>154,542</u>	<u>145,242</u>	<u>152,858</u>	<u>161,968</u>
CAPTIAL OUTLAY					
01-45-5500	EQUIPMENT PURCHASE	869	7,524	2,632	2,000
		<u>869</u>	<u>7,524</u>	<u>2,632</u>	<u>2,000</u>
OTHER FINANCING USES					
01-45-5147	COST OF GOODS SOLD	43,821	50,203	50,000	50,000
		<u>43,821</u>	<u>50,203</u>	<u>50,000</u>	<u>50,000</u>
Totals for dept 45-Parks and Recreation-athletics		<u>460,498</u>	<u>452,755</u>	<u>511,285</u>	<u>542,282</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 ACTUAL EXPENSE	2021 ACTUAL EXPENSE	2022 AMENDED BUDGET	2023 PROPOSED BUDGET
Dept 46-Parks and Recreation-aquatic					
PERSONAL SERVICES					
01-46-5010	SALARIES	53,163	52,229	51,243	53,030
01-46-5011	OVERTIME	3,893	11,472	18,448	1,000
01-46-5020	PART - TIME HELP	184,126	195,083	259,606	323,925
01-46-5900	FICA MATCH	18,252	19,530	32,425	28,730
01-46-5910	RETIREMENT EXPENSE - APERS	9,842	10,408	48,256	26,773
01-46-5920	GROUP INSURANCE EXPENSE	10,145	10,145	11,225	11,810
01-46-5930	UNEMPLOYMENT INSURANCE	102	466	450	809
01-46-5940	WORKERS COMP.INSURANCE	4,216	4,280	5,195	5,000
		<u>283,739</u>	<u>303,613</u>	<u>426,848</u>	<u>451,077</u>
SUPPLIES AND MATERIALS					
01-46-5090	SUPPLIES/OFFICE EXPENSE	48,850	50,948	67,000	64,070
01-46-5095	Office Equip & Small Tools	656	859	1,073	373
01-46-5200	UNIFORM EXPENSE	886	961	1,000	1,000
		<u>50,392</u>	<u>52,768</u>	<u>69,073</u>	<u>65,443</u>
CONTRACTUAL SERVICES					
01-46-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	33,009	40,296	44,576	56,668
01-46-5050	ELECTRICITY	11,884	16,594	17,300	16,500
01-46-5060	GAS (HEATING)	316	388	425	425
01-46-5070	TELEPHONE	4,590	4,664	4,697	4,760
01-46-5140	EQUIPMENT RENTAL & MAINTENANCE	71,746	39,184	4,748	3,800
01-46-5290	BUILDING REPAIR & MAINTENANCE	13,673	29,662	2,135	-
01-46-5340	BUILDING/VEHICLE INSURANCE	2,298	1,105	2,215	2,215
		<u>137,516</u>	<u>131,893</u>	<u>76,096</u>	<u>84,368</u>
CAPTIAL OUTLAY					
01-46-5500	EQUIPMENT PURCHASE	-	-	9,700	-
		<u>-</u>	<u>-</u>	<u>9,700</u>	<u>-</u>
OTHER FINANCING USES					
01-45-5147	COST OF GOODS SOLD	-	28,094	28,000	11,150
		<u>-</u>	<u>28,094</u>	<u>28,000</u>	<u>11,150</u>
Totals for dept 46-Parks and Recreation-aquatic		<u>471,647</u>	<u>516,368</u>	<u>609,717</u>	<u>612,038</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 ACTUAL EXPENSE	2021 ACTUAL EXPENSE	2022 AMENDED BUDGET	2023 PROPOSED BUDGET
Dept 48-Parks and Recreation-building maintenance					
PERSONAL SERVICES					
01-48-5010	SALARIES	-	1,930	144,732	155,314
01-48-5011	OVERTIME	-	-	12,000	15,000
01-48-5020	PART-TIME HELP	-	-	150	27,456
01-48-5900	FICA MATCH	-	135	11,635	14,496
01-48-5910	RETIREMENT EXPENSE - APERS	-	296	24,579	30,298
01-48-5920	GROUP INSURANCE EXPENSE	-	-	36,626	40,736
01-48-5930	UNEMPLOYMENT INSURANCE	-	155	138	270
01-48-5940	WORKERS COMP.INSURANCE	-	-	1,532	1,800
		-	2,516	231,392	285,370
SUPPLIES AND MATERIALS					
01-48-5090	SUPPLIES/OFFICE EXPENSE	-	-	8,000	5,000
01-48-5095	Office Equip & Small Tools	-	-	-	500
01-48-5200	UNIFORM EXPENSE	-	-	930	1,000
		-	-	8,930	6,500
CONTRACTUAL SERVICES					
01-48-5140	EQUIPMENT RENTAL & MAINTENANCE	-	87	40,377	37,242
01-48-5290	BUILDING REPAIR & MAINTENANCE	-	-	187,445	260,770
		-	87	227,822	298,012
CAPTIAL OUTLAY					
01-48-5500	EQUIPMENT PURCHASE	-	-	11,266	14,000
Totals for dept 48-Parks and Recreation-building maintenance		-	2,603	479,410	603,882

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 ACTUAL EXPENSE	2021 ACTUAL EXPENSE	2022 AMENDED BUDGET	2023 PROPOSED BUDGET
Dept 49-Parks and Recreation-maintenance					
PERSONAL SERVICES					
01-49-5010	SALARIES	290,059	239,628	202,838	270,230
01-49-5011	OVERTIME	75,027	43,299	41,135	35,000
01-49-5020	PART-TIME HELP	48,733	63,010	127,200	128,400
01-49-5900	FICA MATCH	30,671	25,486	26,833	32,190
01-49-5910	RETIREMENT EXPENSE - APERS	57,338	49,044	47,464	59,079
01-49-5920	GROUP INSURANCE EXPENSE	61,288	58,240	51,322	63,156
01-49-5930	UNEMPLOYMENT INSURANCE	108	570	550	989
01-49-5940	WORKERS COMP.INSURANCE	8,935	7,321	5,522	7,300
		<u>572,159</u>	<u>486,598</u>	<u>502,864</u>	<u>596,344</u>
SUPPLIES AND MATERIALS					
01-49-5090	SUPPLIES/OFFICE EXPENSE	37,110	32,253	18,000	20,500
01-49-5095	Office Equip & Small Tools	7,756	5,126	4,500	5,000
01-49-5120	VEHICLE GAS & OIL	17,338	24,061	45,500	40,000
01-49-5135	TIRES & TIRE REPAIR	4,785	5,247	4,500	4,500
01-49-5190	JANITOR SUPPLIES	1,865	-	-	-
01-49-5200	UNIFORM EXPENSE	5,411	6,570	5,732	4,000
		<u>74,265</u>	<u>73,257</u>	<u>78,232</u>	<u>74,000</u>
CONTRACTUAL SERVICES					
01-49-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	2,977	32,879	2,759	2,759
01-49-5050	ELECTRICITY	10,497	11,021	11,252	11,500
01-49-5060	GAS (HEATING)	1,636	2,037	3,520	4,865
01-49-5070	TELEPHONE	8,656	9,333	9,535	9,560
01-49-5130	VEHICLE REPAIRS & MAINTENANCE	6,993	10,007	15,000	15,000
01-49-5140	EQUIPMENT RENTAL & MAINTENANCE	38,824	34,953	29,000	20,000
01-49-5210	SCHOOLS & SEMINARS	-	-	1,221	-
01-49-5290	BUILDING REPAIR & MAINTENANCE	24,119	30,577	17,640	-
01-49-5340	BUILDING/VEHICLE INSURANCE	9,439	6,678	13,878	13,878
01-49-5842	LANDSCAPE/TURF MAINTENANCE	40,311	43,894	49,660	46,660
		<u>143,452</u>	<u>181,379</u>	<u>153,465</u>	<u>124,222</u>
CAPTIAL OUTLAY					
01-49-5500	EQUIPMENT PURCHASE	119,095	44,840	1,655,705	73,000
01-49-5540	CONSTRUCTION	29,402	4,610	-	-
		<u>148,497</u>	<u>49,450</u>	<u>1,655,705</u>	<u>73,000</u>
Totals for dept 49-Parks and Recreation-maintenance		<u>938,373</u>	<u>790,684</u>	<u>2,390,266</u>	<u>867,566</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 ACTUAL EXPENSE	2021 ACTUAL EXPENSE	2022 AMENDED BUDGET	2023 PROPOSED BUDGET
Dept 58-Ordinance 708					
SUPPLIES AND MATERIALS					
01-58-5090	SUPPLIES/OFFICE EXPENSE	-	-	12,002	12,002
		-	-	12,002	12,002
CONTRACTUAL SERVICES					
01-58-5140	EQUIPMENT RENTAL & MAINTENANCE	-	38	-	-
		-	38	-	-
Totals for dept 58-Ordinance 708		-	38	12,002	12,002

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 ACTUAL EXPENSE	2021 ACTUAL EXPENSE	2022 AMENDED BUDGET	2023 PROPOSED BUDGET
Dept 90-Contingency					
CONTRACTUAL SERVICES					
01-90-5980	CONTINGENCY	-	-	100,000	100,000
		-	-	100,000	100,000
Totals for dept 90-Contingency		-	-	100,000	100,000
TOTAL APPROPRIATIONS		20,644,691	22,920,793	28,260,169	25,111,377



CITY OF JACKSONVILLE, ARKANSAS

STREET FUND

BUDGETARY REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET 2023

Revenues:

Intergovernmental:

State gasoline tax turnback	2,295,542
County road tax	420,000
Grant income	500,000
Operating transfers in	-
Total Intergovernmental	3,215,542

Investment income	8,000
Miscellaneous	1,500
Total Revenues	3,225,042

Expenditures:

Public works:

Personal services	1,196,914
Supplies and materials	106,890
Contractual services	634,061
Capital outlay	1,287,177
Total Expenditures	3,225,042

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

BUDGET REPORT FOR CITY OF JACKSONVILLE
Street Revenues

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 ACTUAL REVENUES	2021 ACTUAL REVENUES	2022 AMENDED BUDGET	2023 PROPOSED BUDGET
INTERGOVERNMENTAL:					
02-00-4055	3-MIL ROAD TAX	433,978	443,468	435,534	420,000
02-00-4070	STATE GAS TURNBACK	2,135,171	2,383,094	2,481,625	2,295,542
02-00-4400	GRANT INCOME	-	16,626	-	500,000
	Total Intergovernmental	2,569,149	2,843,188	2,917,159	3,215,542
MISCELLANEOUS:					
02-00-4700	GAIN (LOSS) ON SALE OF CAPITAL ASSETS	10,282	-	-	-
02-00-4890	PLAT FEES	2,350	2,965	1,710	500
02-00-4900	MISCELLANEOUS INCOME	72,686	3,348	30,124	1,000
02-00-4930	WORKERS COMP.REIMBURSEMENTS	-	1,052	978	-
	Total Miscellaneous	85,318	7,365	32,812	1,500
INVESTMENT INCOME:					
02-00-4710	INTEREST INCOME	35,379	19,955	15,000	8,000
		35,379	19,955	15,000	8,000
02-00-4940	Transfers in	-	-	700,000	-
	Total Operating transfers-in	-	-	700,000	-
RESERVED FUND BALANCE:					
02-00-4990	OPENING BALANCE	-	-	-	-
		-	-	-	-
	Total Estimated Revenues	2,689,846	2,870,508	3,664,971	3,225,042

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 02 - Street Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 ACTUAL EXPENSE	2021 ACTUAL EXPENSE	2022 AMENDED BUDGET	2023 PROPOSED BUDGET
PERSONAL SERVICES					
5010	SALARIES	508,185	566,090	518,432	717,494
5011	OVERTIME	11,372	11,331	15,012	11,000
5020	PART-TIME HELP	27,174	20,770	70,174	145,500
5900	FICA MATCH	40,318	44,029	44,602	55,807
5910	RETIREMENT EXPENSE - APERS	79,514	82,445	87,979	115,748
5920	GROUP INSURANCE EXPENSE	78,080	90,520	86,910	128,016
5930	UNEMPLOYMENT INSURANCE	204	777	684	1,349
5940	WORKERS COMP.INSURANCE	25,034	25,083	19,760	22,000
PERSONAL SERVICES		769,881	841,045	843,553	1,196,914
CONTRACTUAL SERVICES					
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	35,983	41,704	167,783	125,783
5050	ELECTRICITY	7,068	6,741	5,828	5,735
5060	GAS (HEATING)	2,291	2,734	3,827	3,850
5070	TELEPHONE	8,766	8,876	13,333	9,492
5110	PRINTING & ADVERTISING	886	371	1,000	1,000
5130	VEHICLE REPAIRS & MAINTENANCE	27,942	25,228	17,909	29,100
5140	EQUIPMENT RENTAL & MAINTENANCE	62,865	50,958	33,272	31,204
5150	OPERATING EXPENSE	8,473	9,066	8,876	10,000
5210	SCHOOLS & SEMINARS	105	1,598	2,812	2,325
5271	ACCOUNTING SERVICES SALARY/EXP.	6,000	6,000	6,000	6,000
5272	D.P.W. SALARY & EXPENSE	56,177	15,900	15,900	15,900
5290	BUILDING REPAIR & MAINTENANCE	941	311	3,440	-
5340	BUILDING/VEHICLE INSURANCE	23,312	12,983	23,090	14,700
5488	CENTRAL ARKANSAS TRANSIT	21,871	-	-	87,484
5530	STREET & TRAFFIC LIGHTS	176,174	177,258	195,231	190,000
5535	SIGNS & TRAFFIC MAINTENANCE	(1,735)	23,412	48,719	71,640
5628	BEAVER CONTROL	10,895	10,895	10,848	10,848
5636	MOSQUITO CONTROL	9,746	6,956	9,324	15,000
5842	TREES,PLANTS,FLOWERS ETC.	382	2,603	1,600	4,000
CONTRACTUAL SERVICES		458,142	403,594	568,792	634,061
SUPPLIES AND MATERIALS					
5090	SUPPLIES/OFFICE EXPENSE	9,600	13,506	15,613	13,951
5095	Office Equip & Small Tools	380	656	3,448	2,269
5120	VEHICLE GAS & OIL	32,817	48,099	88,214	67,000
5135	TIRES & TIRE REPAIR	7,776	11,582	13,687	15,500
5200	UNIFORM EXPENSE	6,049	7,900	8,000	8,170
5620	ROAD MATERIALS	284	-	-	-
SUPPLIES AND MATERIALS		56,906	81,743	128,962	106,890
CAPTIAL OUTLAY					
5500	EQUIPMENT PURCHASES	53,865	104,193	270,050	21,530
5540	CONSTRUCTION	74,069	118,400	896,612	-
5625	DRAINAGE PROJECTS	153,328	58,171	133,857	215,647
5630	ASPHALT/SEALING MAINTENANCE	72,539	42,727	709,988	375,000
5633	SIDEWALK, CURBS, & GUTTERS	378	37,143	113,157	675,000
CAPTIAL OUTLAY		354,179	360,634	2,123,664	1,287,177
APPROPRIATIONS - FUND 02		1,639,108	1,687,016	3,664,971	3,225,042



CITY OF JACKSONVILLE, ARKANSAS

SANITATION SERVICES FUND

BUDGETARY CHANGES IN REVENUES, EXPENSES, AND RETAINED EARNINGS

BUDGET 2023

Revenues:

Charges for services	1,909,000
Other operating income	29,299
Nonoperating income	<u>2,000</u>
Total Income	1,940,299

Operating expenses:

Salaries, wages and employee benefits	885,614
Supplies and materials	273,430
Contractual services	263,014
Depreciation	250,194
Landfill fees	272,000
Other	<u>13,000</u>
Total Operating expenses	1,957,252

Net gain (loss)

(16,953)

BUDGET REPORT FOR CITY OF JACKSONVILLE
Sanitation Revenues

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 ACTUAL REVENUES	2021 ACTUAL REVENUES	2022 AMENDED BUDGET	2023 PROPOSED BUDGET
CHARGES FOR SERVICES					
04-00-4380	SANITATION FEES	1,781,900	1,804,026	1,822,747	1,820,000
04-00-4383	CUSTOMER TRASH PICKUP	15,290	19,121	16,185	14,000
04-00-4385	RECYCLING INCOME	35,016	39,029	26,600	30,000
04-00-4386	BAD DEBTS RECOVERED	17	37	50	-
04-00-4387	PENALTIES ASSESSED	49,805	49,588	47,950	45,000
	Total Charges for services	1,882,028	1,911,801	1,913,532	1,909,000
LICENSES AND PERMITS					
04-00-4381	FRANCHISE DUMPSTER FEES	25,628	21,170	23,590	25,799
INTERGOVERNMENTAL					
04-00-4400	GRANT INCOME	-	14,068	-	-
MISCELLANEOUS					
04-00-4700	GAIN(LOSS) ON SALE OF CAPITAL ASSETS	-	58,501	-	-
04-00-4900	MISCELLANEOUS INCOME	3,534	8,923	4,300	3,500
	Total Miscellaneous	3,534	67,424	4,300	3,500
INVESTMENT INCOME					
04-00-4710	INTEREST INCOME	11,257	6,006	3,000	2,000
	Total Estimated Revenues	1,922,447	2,020,469	1,944,422	1,940,299

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 04 - Sanitation Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 ACTUAL EXPENSE	2021 ACTUAL EXPENSE	2022 AMENDED BUDGET	2023 PROPOSED BUDGET
PERSONAL SERVICES					
5010	SALARIES	529,409	519,770	533,603	592,016
5011	OVERTIME	1,154	1,132	1,638	4,000
5020	PART-TIME HELP	11,965	21,378	8,300	7,000
5900	FICA MATCH	39,409	39,750	40,237	44,268
5910	RETIREMENT EXPENSE - APERS	147,862	(335,323)	83,258	92,383
5920	GROUP INSURANCE EXPENSE	105,803	110,252	105,008	119,808
5930	UNEMPLOYMENT INSURANCE	161	829	746	1,439
5940	WORKERS COMP.INSURANCE	28,415	25,910	23,284	24,700
		864,178	383,698	796,074	885,614
CONTRACTUAL SERVICES					
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	8,354	7,531	12,580	12,840
5050	ELECTRICITY	6,380	7,231	7,800	7,500
5070	TELEPHONE	4,236	4,230	4,610	4,695
5110	PRINTING & ADVERTISING	206	184	615	1,865
5130	VEHICLE REPAIRS & MAINTENANCE	101,536	108,892	132,530	147,500
5140	EQUIPMENT RENTAL & MAINTENANCE	21,158	17,582	22,484	22,250
5149	COLLECTION FEES	5	11	-	-
5150	OPERATING EXPENSE	1,292	1,140	1,343	1,200
5210	SCHOOLS & SEMINARS	1,390	6,923	2,225	1,905
5270	CITY ENGINEER EXPENSE/SALARY	20,000	20,000	20,000	20,000
5271	ACCOUNTING SERVICES SALARY/EXP.	12,000	12,000	12,000	12,000
5272	D.P.W. SALARY & EXPENSE	15,000	15,000	15,000	15,000
5290	BUILDING REPAIR & MAINTENANCE	3,214	1,223	1,269	3,000
5340	BUILDING/VEHICLE INSURANCE	12,054	9,626	12,966	13,259
		206,825	211,573	245,422	263,014
SUPPLIES AND MATERIALS					
5090	SUPPLIES/OFFICE EXPENSE	40,588	37,028	44,754	36,600
5095	Office Equip & Small Tools	1,582	4,514	125	-
5120	VEHICLE GAS & OIL	91,342	119,112	200,416	206,533
5135	TIRES & TIRE REPAIR	37,553	28,472	22,340	24,168
5200	UNIFORM EXPENSE	4,480	4,592	7,233	6,129
		175,545	193,718	274,868	273,430
OTHER FINANCING USES					
5148	BAD DEBT EXPENSE	-	-	13,000	13,000
5490	LANDFILL FEES	259,316	262,392	275,700	272,000
5810	DEPRECIATION EXPENSE-RECYCLING	255,302	288,513	249,490	250,194
		514,618	550,905	538,190	535,194
APPROPRIATIONS - FUND 04		1,761,166	1,339,894	1,854,554	1,957,252

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 04 - Sanitation Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 ACTUAL EXPENSE	2021 ACTUAL EXPENSE	2022 AMENDED BUDGET	2023 PROPOSED BUDGET
Dept 08 - TRASH					
PERSONAL SERVICES					
5010	SALARIES	178,936	175,954	176,497	306,481
5011	OVERTIME	247	718	331	1,000
5020	PART-TIME HELP	11,965	11,679	8,300	7,000
5900	FICA MATCH	13,904	13,785	14,043	23,277
5910	RETIREMENT EXPENSE - APERS	51,186	(112,443)	28,101	48,179
5920	GROUP INSURANCE EXPENSE	42,567	42,872	29,078	50,146
5930	UNEMPLOYMENT INSURANCE	75	415	380	719
5940	WORKERS COMP.INSURANCE	13,883	11,400	11,190	12,000
PERSONAL SERVICES		312,763	144,380	267,920	448,802
CONTRACTUAL SERVICES					
5030	CONTRACT SVC.ALLOW/VOLUNTEERS	200	-	-	7,200
5110	PRINTING & ADVERTISING	-	-	100	100
5130	VEHICLE REPAIRS & MAINTENANCE	41,935	35,201	51,830	60,000
5140	EQUIPMENT RENTAL & MAINTENANCE	17,492	13,708	16,400	16,500
5150	OPERATING EXPENSE	1,292	1,140	1,343	1,200
5210	SCHOOLS & SEMINARS	840	1,200	1,470	1,150
5271	ACCOUNTING SERVICES SALARY/EXP.	4,000	4,000	4,000	4,000
5272	D.P.W. SALARY & EXPENSE	5,000	5,000	5,000	5,000
5340	BUILDING/VEHICLE INSURANCE	4,066	4,366	3,966	4,011
CONTRACTUAL SERVICES		74,825	64,615	84,109	99,161
SUPPLIES AND MATERIALS					
5090	SUPPLIES/OFFICE EXPENSE	1,741	2,187	5,000	5,000
5095	Office Equip & Small Tools	1,582	-	-	-
5120	VEHICLE GAS & OIL	42,696	42,759	91,500	90,000
5135	TIRES & TIRE REPAIR	20,835	10,049	9,340	9,378
5200	UNIFORM EXPENSE	2,304	2,353	4,293	3,420
SUPPLIES AND MATERIALS		69,158	57,348	110,133	107,798
OTHER FINANCING USES					
5490	LANDFILL FEES	46,051	50,612	45,200	47,000
5810	DEPRECIATION EXPENSE-TRASH	68,407	104,359	104,400	104,400
OTHER FINANCING USES		114,458	154,971	149,600	151,400
Totals for dept 08 - TRASH		571,204	421,314	611,762	807,161

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 04 - Sanitation Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 ACTUAL EXPENSE	2021 ACTUAL EXPENSE	2022 AMENDED BUDGET	2023 PROPOSED BUDGET
Dept 77 - GARBAGE					
PERSONAL SERVICES					
5010	SALARIES	234,400	240,425	253,232	216,476
5011	OVERTIME	291	219	1,157	2,000
5900	FICA MATCH	16,851	17,660	18,675	15,796
5910	RETIREMENT EXPENSE	61,430	(159,282)	39,488	33,471
5920	GROUP INSURANCE	48,936	49,714	61,183	59,052
5930	UNEMPLOYMENT INSURANCE	54	259	228	450
5940	WORKERS COMP.INSURANCE	11,304	8,810	10,736	11,300
PERSONAL SERVICES		373,266	157,805	384,699	338,545
CONTRACTUAL SERVICES					
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	2,054	3,368	5,500	3,180
5070	TELEPHONE	4,236	4,230	4,610	4,695
5110	PRINTING & ADVERTISING	38	184	250	1,500
5130	VEHICLE REPAIRS & MAINTENANCE	54,960	72,283	76,200	81,000
5140	EQUIPMENT RENTAL & MAINTENANCE	114	1,576	3,884	2,500
5149	COLLECTION FEES	5	11	-	-
5210	SCHOOLS & SEMINARS	350	-	420	420
5270	CITY ENGINEER EXPENSE/SALARY	20,000	20,000	20,000	20,000
5271	ACCOUNTING SERVICES SALARY/EXP.	4,000	4,000	4,000	4,000
5272	D.P.W. SALARY & EXPENSE	5,000	5,000	5,000	5,000
5290	BUILDING REPAIR & MAINTENANCE	269	269	269	-
5340	BUILDING/VEHICLE INSURANCE	1,000	1,100	1,000	1,200
CONTRACTUAL SERVICES		92,026	112,021	121,133	123,495
SUPPLIES AND MATERIALS					
5090	SUPPLIES/OFFICE EXPENSE	35,883	32,636	36,754	27,450
5095	Office Equip & Small Tools	-	4,295	-	-
5120	VEHICLE GAS & OIL	45,198	69,606	105,284	108,633
5135	TIRES & TIRE REPAIR	16,718	18,423	13,000	14,790
5200	UNIFORM EXPENSE	1,340	1,632	2,590	2,174
SUPPLIES AND MATERIALS		99,139	126,592	157,628	153,047
OTHER FINANCING USES					
5148	BAD DEBT EXPENSE	-	-	13,000	13,000
5490	LANDFILL FEES	213,265	211,780	230,500	225,000
5810	DEPRECIATION EXPENSE-GARBAGE	148,456	145,727	106,660	107,367
OTHER FINANCING USES		361,721	357,507	350,160	345,367
Totals for dept 77 - GARBAGE		926,152	753,925	1,013,620	960,454

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 04 - Sanitation Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 ACTUAL EXPENSE	2021 ACTUAL EXPENSE	2022 AMENDED BUDGET	2023 PROPOSED BUDGET
Dept 78 - RECYCLE					
PERSONAL SERVICES					
5010	SALARIES	116,073	103,391	103,874	69,059
5011	OVERTIME	616	195	150	1,000
5020	PART - TIME HELP	-	9,699	-	-
5900	FICA MATCH	8,654	8,305	7,519	5,195
5910	RETIREMENT EXPENSE - APERS	35,246	(63,598)	15,669	10,733
5920	GROUP INSURANCE EXPENSE	14,300	17,666	14,747	10,610
5930	UNEMPLOYMENT INSURANCE	32	155	138	270
5940	WORKERS COMP.INSURANCE	3,228	5,700	1,358	1,400
PERSONAL SERVICES		178,149	81,513	143,455	98,267
CONTRACTUAL SERVICES					
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	6,100	4,163	7,080	2,460
5050	ELECTRICITY	6,380	7,231	7,800	7,500
5110	PRINTING & ADVERTISING	168	-	265	265
5130	VEHICLE REPAIRS & MAINTENANCE	4,641	1,408	4,500	6,500
5140	EQUIPMENT RENTAL & MAINTENANCE	3,552	2,298	2,200	3,250
5210	SCHOOLS & SEMINARS	200	5,723	335	335
5271	ACCOUNTING SERVICES SALARY/EXP.	4,000	4,000	4,000	4,000
5272	D.P.W. SALARY & EXPENSE	5,000	5,000	5,000	5,000
5290	BUILDING REPAIR & MAINTENANCE	2,945	954	1,000	3,000
5340	BUILDING/VEHICLE INSURANCE	6,988	4,160	8,000	8,048
CONTRACTUAL SERVICES		39,974	34,937	40,180	40,358
SUPPLIES AND MATERIALS					
5090	SUPPLIES/OFFICE EXPENSE	2,964	2,205	3,000	4,150
5095	Office Equip & Small Tools	-	219	125	-
5120	VEHICLE GAS & OIL	3,448	6,747	3,632	7,900
5200	UNIFORM EXPENSE	836	607	350	535
SUPPLIES AND MATERIALS		7,248	9,778	7,107	12,585
OTHER FINANCING USES					
5810	DEPRECIATION EXPENSE-RECYCLING	38,439	38,427	38,430	38,427
OTHER FINANCING USES		38,439	38,427	38,430	38,427
Totals for dept 78 - RECYCLE		263,810	164,655	229,172	189,637
APPROPRIATIONS - FUND 04		1,761,166	1,339,894	1,854,554	1,957,252

CITY OF JACKSONVILLE, ARKANSAS

AG&F FOUNDATION SHOOTING SPORTS COMPLEX BUDGETARY CHANGES IN REVENUES, EXPENSES, AND RETAINED EARNINGS BUDGET 2023

Revenues:

Charges for services	260,000
Other operating income	116,060
Nonoperating income	260,000
Total Income	<u>636,060</u>

Operating expenses:

Salaries, wages and employee benefits	312,119
Supplies and materials	18,200
Contractual services	75,182
Depreciation	83,610
Capital Outlays	-
Other	157,000
Total Operating expenses	<u>646,111</u>

Net gain (loss)	<u><u>(10,051)</u></u>
------------------------	------------------------

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 ACTUAL REVENUES	2021 ACTUAL REVENUES	2022 AMENDED BUDGET	2023 PROPOSED BUDGET
CHARGES FOR SERVICES					
47-00-4341	AF&G SHOOTING RANGE - FEES	108,620	127,362	131,360	150,000
47-00-4342	AF&G SHOOTING RANGE - RENTALS	8,051	15,159	14,900	30,000
47-00-4343	SHOOTING RANGE TARGETS	38,614	63,617	65,521	80,000
47-00-4385	RECYCLING INCOME	-	-	-	-
CHARGES FOR SERVICES		155,285	206,138	211,781	260,000
MISCELLANEOUS					
47-00-4345	PRO SHOP SALES	34,782	89,642	117,000	116,000
47-00-4900	MISCELLANEOUS INCOME	7,804	5,671	60	60
MISCELLANEOUS		42,586	95,313	117,060	116,060
OTHER FINANCING SOURCES					
47-00-4940	OPERATING TRANSFERS	165,000	260,000	260,000	260,000
OTHER FINANCING SOURCES		165,000	260,000	260,000	260,000
Total Estimated Revenues		362,871	561,451	588,841	636,060

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 ACTUAL EXPENSE	2021 ACTUAL EXPENSE	2022 AMENDED BUDGET	2023 PROPOSED BUDGET
PERSONAL SERVICES					
5010	SALARIES	81,351	91,055	81,620	86,938
5011	OVERTIME	3,391	6,781	10,000	10,000
5020	PART - TIME HELP	75,228	93,095	94,742	148,438
5900	FICA MATCH	11,872	14,366	14,174	18,505
5910	RETIREMENT EXPENSE	(19,433)	(83,119)	18,829	27,634
5920	GROUP INSURANCE	14,668	14,667	16,282	17,115
5930	UNEMPLOYMENT INSURANCE	86	570	526	989
5940	WORKERS COMP.INSURANCE	4,215	3,151	1,531	2,500
PERSONAL SERVICES		171,378	140,566	237,704	312,119
CONTRACTUAL SERVICES					
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	1,792	4,079	8,643	9,000
5050	ELECTRICITY	17,077	25,977	28,000	24,150
5070	TELEPHONE	7,810	8,021	8,700	8,892
5130	VEHICLE REPAIRS & MAINTENANCE	724	500	500	500
5140	EQUIPMENT RENTAL & MAINTENANCE	12,346	16,820	10,876	14,440
5150	OPERATING EXPENSE	3,410	4,639	3,153	5,000
5290	BUILDING REPAIR & MAINTENANCE	9,219	9,580	6,468	7,700
5340	BUILDING/VEHICLE INSURANCE	6,480	5,192	2,859	5,500
CONTRACTUAL SERVICES		58,858	74,808	69,199	75,182
SUPPLIES AND MATERIALS					
5090	SUPPLIES/OFFICE EXPENSE	10,027	16,890	17,551	17,000
5095	Office Equip & Small Tools	1,394	1,648	672	700
5120	VEHICLE GAS & OIL	614	1,612	1,821	500
SUPPLIES AND MATERIALS		12,035	20,150	20,044	18,200
OTHER FINANCING USES					
5147	COST OF GOODS SOLD	112,831	182,342	170,000	157,000
5810	DEPRECIATION EXPENSE	85,321	85,739	83,608	83,610
OTHER FINANCING USES		198,152	268,081	253,608	240,610
APPROPRIATIONS - FUND 47		440,423	503,605	580,555	646,111



CITY OF JACKSONVILLE, ARKANSAS

EMERGENCY MEDICAL SERVICES FUND

BUDGETARY CHANGES IN REVENUES, EXPENSES, AND RETAINED EARNINGS

BUDGET 2023

Revenues:

Charges for services	2,536,100
Other operating income	24,891
Nonoperating income	<u>250,000</u>
Total Income	2,810,991

Operating expenses:

Salaries, wages and employee benefits	1,408,014
Supplies and materials	201,126
Contractual services	198,081
Depreciation	165,000
Other	<u>800,000</u>
Total Operating expenses	2,772,221

Net gain (loss)

38,770

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 ACTUAL REVENUES	2021 ACTUAL REVENUES	2022 AMENDED BUDGET	2023 PROPOSED BUDGET
CHARGES FOR SERVICES					
61-00-4386	BAD DEBTS RECOVERED	98	-	109	100
61-00-4550	MEMBERSHIP RECEIPTS	2,100	1,740	1,200	1,000
61-00-4750	AMBULANCE SERVICE BILLING	2,105,543	2,144,779	2,150,000	2,535,000
CHARGES FOR SERVICES		<u>2,107,741</u>	<u>2,146,519</u>	<u>2,151,309</u>	<u>2,536,100</u>
INTERGOVERNMENTAL					
61-00-4400	GRANT INCOME	74,465	21,738	23,715	24,891
INTERGOVERNMENTAL		<u>74,465</u>	<u>21,738</u>	<u>23,715</u>	<u>24,891</u>
MISCELLANEOUS					
61-00-4700	Net Appreciation(depreciation) in F	(19,356)	19,356	-	-
61-00-4900	MISCELLANEOUS INCOME	1,940	847	382,264	-
MISCELLANEOUS		<u>(17,416)</u>	<u>20,203</u>	<u>382,264</u>	<u>-</u>
INVESTMENT INCOME					
61-00-4710	INTEREST INCOME	-	154	150	-
INVESTMENT INCOME		<u>-</u>	<u>154</u>	<u>150</u>	<u>-</u>
OTHER FINANCING SOURCES					
61-00-4940	INTERFUND TRANSFERS	480,000	360,000	250,000	250,000
OTHER FINANCING SOURCES		<u>480,000</u>	<u>360,000</u>	<u>250,000</u>	<u>250,000</u>
Total Estimated Revenues		<u><u>2,644,790</u></u>	<u><u>2,548,614</u></u>	<u><u>2,807,438</u></u>	<u><u>2,810,991</u></u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2020 ACTUAL EXPENSE	2021 ACTUAL EXPENSE	2022 AMENDED BUDGET	2023 PROPOSED BUDGET
PERSONAL SERVICES					
5010	SALARIES	607,638	608,873	623,224	899,662
5011	OVERTIME	71,954	80,204	54,053	77,536
5370	STATE RETIREMENT PLAN	246,969	20,406	144,681	218,723
5900	FICA MATCH	12,636	14,169	13,091	15,280
5910	RETIREMENT EXPENSE	47,148	3,304	10,682	6,839
5920	GROUP INSURANCE	120,825	108,381	104,160	150,174
5930	UNEMPLOYMENT INSURANCE	129	1,036	984	1,800
5940	WORKERS COMP.INSURANCE	25,490	24,757	33,596	38,000
PERSONAL SERVICES		<u>1,132,789</u>	<u>861,130</u>	<u>984,471</u>	<u>1,408,014</u>
CONTRACTUAL SERVICES					
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	50,392	25,257	78,500	66,865
5110	PRINTING & ADVERTISING	624	-	700	700
5130	VEHICLE REPAIRS & MAINTENANCE	28,235	20,330	22,353	28,000
5140	EQUIPMENT RENTAL & MAINTENANCE	28,600	13,594	21,991	12,125
5150	OPERATING EXPENSE	1,482	3,801	4,000	3,600
5160	RADIO REPAIR & MAINTENANCE	786	-	256	1,000
5180	POSTAGE	2,190	1,862	1,905	2,456
5210	SCHOOLS & SEMINARS	23,251	31,844	43,937	63,485
5280	PROFESSIONAL DUES	1,830	1,830	1,640	2,090
5340	BUILDING/VEHICLE INSURANCE	11,291	14,260	10,500	17,760
CONTRACTUAL SERVICES		<u>148,681</u>	<u>112,778</u>	<u>185,782</u>	<u>198,081</u>
SUPPLIES AND MATERIALS					
5090	SUPPLIES/OFFICE EXPENSE	43,592	4,119	2,800	2,392
5092	AMBULANCE SUPPLIES	118,759	112,649	107,916	116,000
5095	Office Equip & Small Tools<\$5000	14,112	27,612	328	16,036
5120	VEHICLE GAS & OIL	23,605	32,923	60,162	56,898
5135	TIRES & TIRE REPAIR	1,726	2,740	10,514	8,800
5200	UNIFORM EXPENSE	10,852	-	-	1,000
SUPPLIES AND MATERIALS		<u>212,646</u>	<u>180,043</u>	<u>181,720</u>	<u>201,126</u>
OTHER FINANCING USES					
5148	BAD DEBT EXPENSE	1,211,925	1,177,346	800,000	800,000
5810	DEPRECIATION EXPENSE-AMBULANCE	160,672	135,927	159,165	165,000
OTHER FINANCING USES		<u>1,372,597</u>	<u>1,313,273</u>	<u>959,165</u>	<u>965,000</u>
APPROPRIATIONS - FUND 61		<u><u>2,866,713</u></u>	<u><u>2,467,224</u></u>	<u><u>2,311,138</u></u>	<u><u>2,772,221</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, \$1.2 million in equipment replacement, and \$540 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 - \$ 47,327

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 - \$ 20,020

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 - \$ 1,926,452

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 - \$ 540,049

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 - \$ 663,928

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 - \$ 574,668

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 **- \$ 7,515,000**

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).

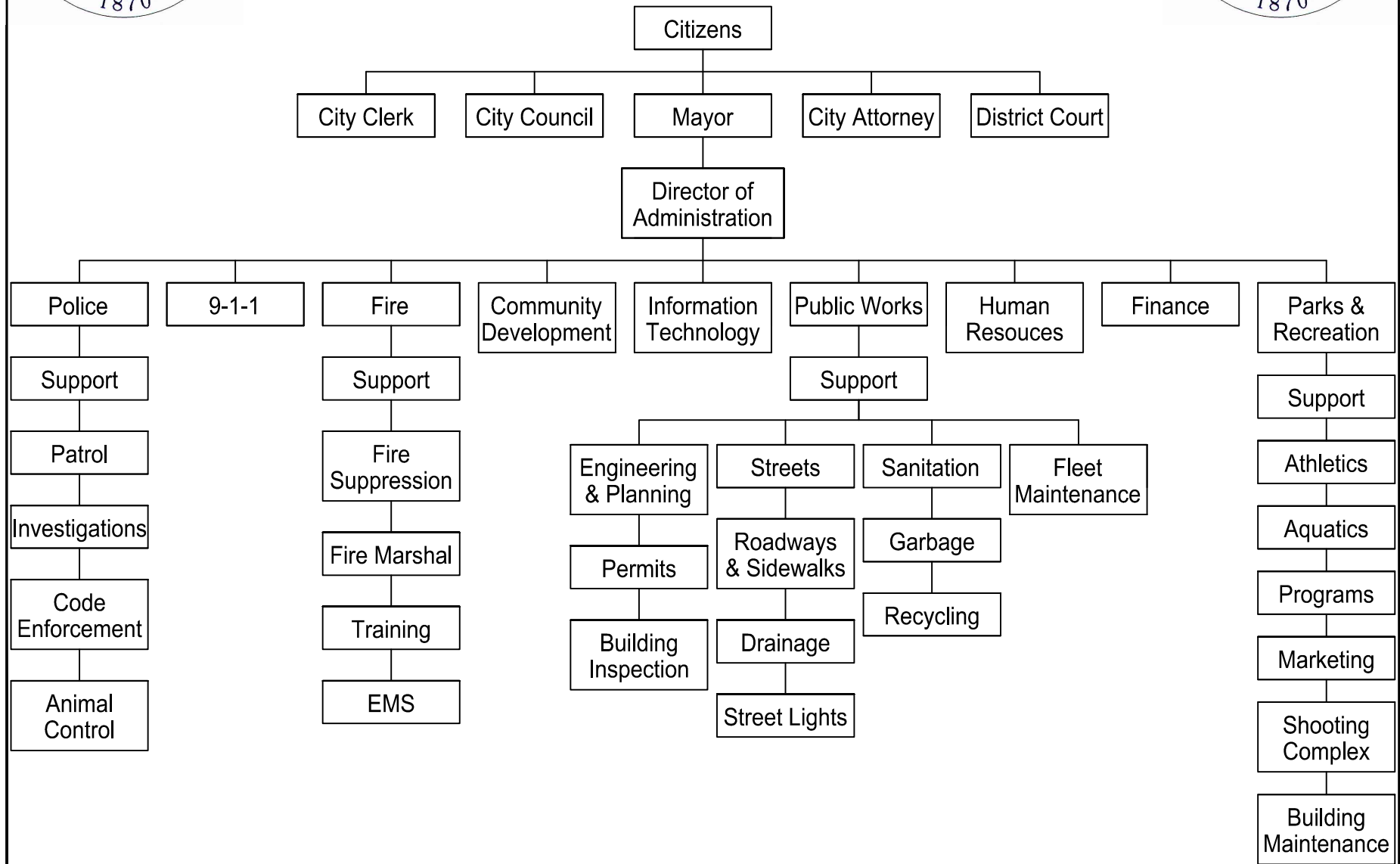
The aggregate of the bonds were \$7,935,000 for the duration of 20 years. They were sold on December 29, 2020. Any proceeds remaining after these expenditures are to be used to pay off outstanding bonds. The revenue stream for paying these bonds is from franchise fees. Bonds outstanding at the end of December 2022 were \$7.52 million.





City of Jacksonville

Organizational Structure





GLOSSARY OF TERMS

A

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

B

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

C

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

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

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

D

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

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

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

E

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

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

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

F

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

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

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

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

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

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

G

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

I

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

M

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

equipment to detect defects and the making of repairs.

N

Non-exempt

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

O

Obfuscate

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

Other Financing Source

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

Ordinance

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

P

Personal Services

The costs associated with compensating employees for their labor.

Prepaid Expenses

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

Property Taxes

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

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

R

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

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

S

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

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

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

T

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



Salaries and Benefits

Expenditures/expenses associated with employee salaries and benefits.

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

Supplies and Materials

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

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

Contractual Services

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

5030	Contract Services	Contract Services includes charges for services performed by
-------------	--------------------------	--

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

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

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

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

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

Capital Outlay

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

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

ORDINANCE NO. 1714 (#33– 2022)

AN ORDINANCE ADOPTING A FISCAL BUDGET FOR 2023; MAKING APPROPRIATIONS AND AUTHORIZING EXPENDITURES FOR OPERATION OF VARIOUS DEPARTMENTS OF CITY GOVERNMENT; FOR THE PURCHASE OF MATERIALS, SUPPLIES, EQUIPMENT, AND SERVICES COVERING GENERAL FUND OPERATIONS, STREET FUND, EMERGENCY MEDICAL SERVICES FUND, SHOOTING RANGE FUND, AND SANITATION FUND; DECLARING AN EMERGENCY; AND, FOR OTHER PURPOSES.

BE IT ORDAINED AND ENACTED BY THE CITY COUNCIL OF THE CITY OF JACKSONVILLE, ARKANSAS:

SECTION ONE: The Budget for the operation of the various Departments of the 2023 General Fund of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Funds Available for the 2023 General Fund:	\$	25,111,377.00
Budgeted Disbursements for 2023:		
1. General Government	\$	3,017,710.00
2. Public Safety		15,192,261.00
3. Judicial		819,568.00
4. Public Works		<u>6,081,838.00</u>
 TOTAL	 \$	 25,111,377.00

SECTION TWO: The Budget for operation of the 2023 Street Fund of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Revenue Funds Available for the 2023 Street Fund:	\$	3,225,042.00
Budgeted Disbursements for 2023:	\$	3,225,042.00

SECTION THREE: The Budget for operation of the 2023 Sanitation Fund of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Revenue Funds Available for the 2023 Sanitation Fund:	\$	1,940,299.00
Budgeted Disbursements for 2023:	\$	1,957,252.00

SECTION FOUR: The Budget for operation of the 2023 Emergency Medical Services Fund of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Revenue Funds Available for the 2023 EMS Fund:	\$	2,810,991.00
Budgeted Disbursements for 2023:	\$	2,772,221.00

SECTION FIVE: The Budget for operation of the 2023 AG&F Foundation Shooting Sports Complex of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Revenue Funds Available for the 2023 Shooting Complex Fund:	\$	636,060.00
Budgeted Disbursements for 2023:	\$	646,111.00

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 2023 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, 2023.

APPROVED AND ADOPTED THIS 15TH DAY OF DECEMBER, 2022.

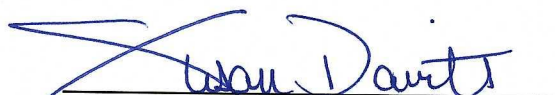
CITY OF JACKSONVILLE, ARKANSAS



BOB JOHNSON, MAYOR




ATTEST:



SUSAN DAVITT, CITY CLERK

APPROVED AS TO FORM:



STEPHANIE FRIEDMAN, CITY ATTORNEY