

2024



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



Jacksonville

Growth

It has been said that the more construction cranes you see, the better the economy. Well, Jacksonville doesn't have very many construction cranes but they do have several construction projects going on. Construction is underway with 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. There are currently 4 new subdivisions being built throughout the city. Our school district is currently building two new elementary school with renovations in the works on another. A newly renovated hospital has opened with plans of additional expansions in the near future. A physical therapist office is building a new building due to need of expansion. Sig Sauer is building additional warehouses and assembly areas which is expected to bring in 600 additional jobs. The City of Jacksonville is looking forward to the growth and expansion of our city.

Jacksonville is home to 29,759 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, which opened in 2023, 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), a 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. We are looking forward to and preparing for additional visitors for the total solar eclipse that will occur in April 2024.

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, dirt bike track, walking trails, 2 canoe ramps, and playgrounds. One of the playgrounds is an inclusive playground that allows disabled kids to play with others. 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
Budget Executive Summary	xi

Budget Process and Policies

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

Fund Summaries

Governmental Funds	
General Fund.....	xxvi
Street Fund.....	xxviii
Enterprise Funds	
Sanitation Fund	xxx
Arkansas Game & Fish Foundation Shooting Sports Complex Fund	xxx
Emergency Medical Services Fund	xxxii

Department Summaries

Function Overview.....	xxxiii
------------------------	--------

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.....	57-62
--------------------------------	-------

Appendix

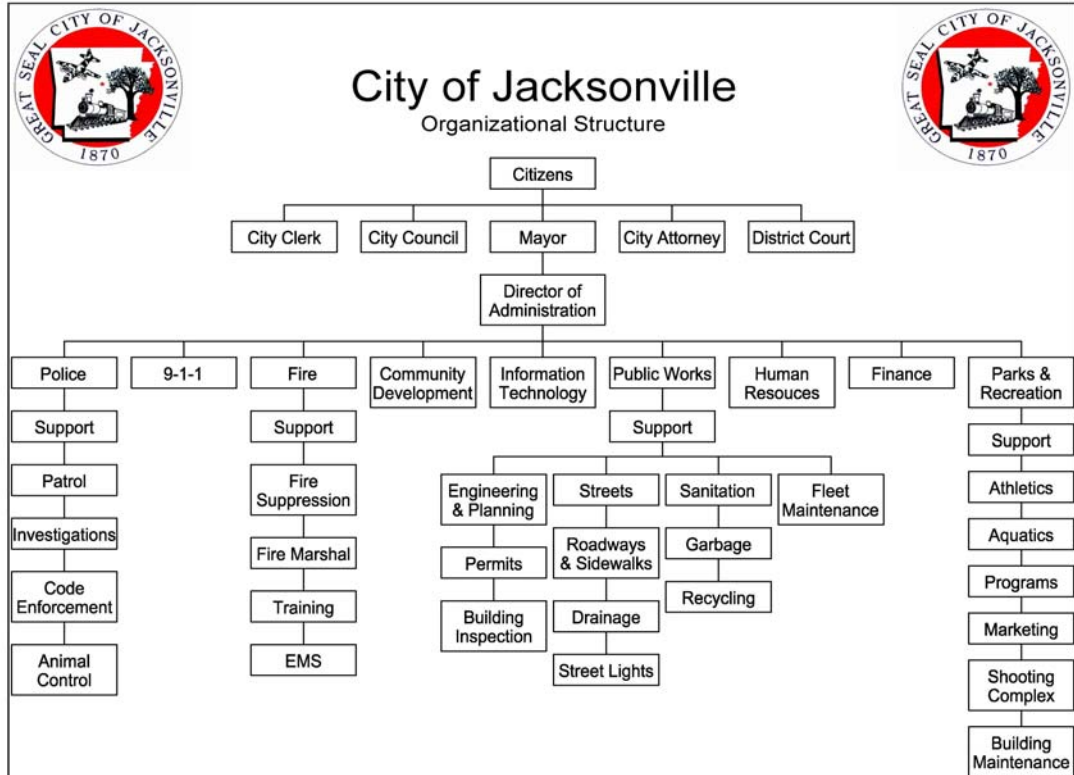
Organization Chart.....	A
Glossary	B
Chart of Accounts	C
Budget Ordinance No. 1746 (#30-2023).	D

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
Richard Moss	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 2024. 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 2024 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 2021, Actual 2022, Budgeted 2023 Amended, and Budgeted 2024 figures.

Capital Improvement Plan and Debt

This section contains a synopsis of the 2024 Capital Improvement Plan and planned capital expenditures.

Appendix

The Appendix contains a City organizational chart, a glossary, a chart of accounts, and the budget ordinance. The glossary provides definitions of frequently used budgeting and accounting terms.

January 18, 2024
Members of City Council and
Citizens of Jacksonville

I am pleased to submit the 2024 Budget 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 2024 and proposes necessary adjustments to the Capital Improvements Program.

This Administration will continue to address the priorities that have been identified as necessary to enable the improvement of quality of life, public safety, economic growth and general wellbeing of the City of Jacksonville and its residents.

2024 Budgetary Goals

1. To produce a manageable budget for the General Fund.
2. To maintain capital equipment and facilities at an acceptable level.
3. To continue to provide community services which are responsive to the needs of the citizens.
4. To continue to provide quality municipal government at the most reasonable cost possible.
5. To achieve compatible compensation to attract and retain employees.

Financial Environment

- 2023 decreased from 2022 due to receiving federal funds from CARES Act and the American Rescue Plan in 2022. Sales tax revenues continue to show an increase, despite Jacksonville being hit by a tornado in March of 2023.
- Revenues decreased by 6.5% overall. Expenses decreased 6% overall.
- 2024 Budget is conservative with a 1.5% increase over 2023.

Budgetary Guiding Principles

- "Well-maintained City infrastructure and facilities" — from Capital Improvement Plan, replacement of Fire Station 2, to renovations of the Animal Services facilities and more.
- "Safe community" — Hiring of quality firefighters and police officers. Additional cameras will be added to the Crime Center surveillance camera system through the city. A video management system will be added to the police department.
- "Preparation for growth" — Condemnations and removal of dilapidated buildings and implementation of Economic Development plan and director.

Conclusion

As the primary financial plan for the City, the annual budget functions as the authorization to fund operations and capital improvements. It is necessary for the City to make operational adjustments, as needed, to provide our citizens with superior municipal services. This task would be impossible without the hard work from a dedicated staff and the continued involvement of the City Council members.

The City of Jacksonville's accomplishments and future plans require that the City Council and current 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. Numerous policy decisions will be made by City Council over the course of the next calendar year that will determine, in part, the operation of Jacksonville for the foreseeable future.

Through the combined efforts of the City Council and the current administration, I am confident that we can continue to meet the challenges facing our City. Together, we will continue to shape Jacksonville into a community of tomorrow. Together, Jacksonville can continue to keep soaring higher.

Mayor Jeff Elmore, City of Jacksonville, Arkansas

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 2024 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 2023 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 2024 total \$39 million, representing a decrease of 5% from the 2023 budget. This budget is formulated with the three Enterprise Funds being budgeted on an accrual basis with department level capital expenditures included in the Governmental Funds (General Fund and Street Fund) and excluded in the Enterprise Funds (Sanitation Fund, AG&F Foundation Shooting Sports Complex Fund, and Emergency Medical Services Fund), which are budgeted on the modified accrual basis.

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

Summary of Fund Expenditures (In Dollars)			
Category	Budgeted 2023	Proposed 2024	Change in Dollars
Personal services	21,172,705	23,393,255	\$ 2,220,550
Supplies and materials	1,804,639	1,620,881	(183,758)
Contractual services	5,625,449	5,815,669	190,220
Depreciation	478,872	544,056	65,184
Cost of Goods Sold	218,150	165,789	(52,361)
Landfill fees	837,900	272,000	(565,900)
Bad debt	928,000	928,000	-
Total Operating Expenditures	31,065,715	32,739,650	1,673,935
Capital outlay	7,959,903	5,259,132	(2,700,771)
Transfers	2,160,000	1,010,000	(1,150,000)
Total Expenditures	\$ 41,185,618	\$ 39,008,782	\$(2,176,836)

It should be noted that the total percentage of budget spent on operating expenditures increases by 8.5% in 2024 as compared to 2023, while Capital Outlay decreases by 5.8% from 2023.

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

Fund Totals as Percent of Total Budget				
Fund Level	Budgeted 2023		Proposed 2024	
	Budget	% Total	Budget	% Total
	General Fund	26,505,100	64.36%	26,923,602
Street Fund	8,674,907	21.06%	6,651,869	17.05%
Sanitation Fund	2,679,517	6.51%	2,096,093	5.37%
AG&F Shooting Sports Complex	629,767	1.53%	608,804	1.56%
Emergency Medical Services Fund	2,696,327	6.55%	2,728,414	6.99%
Total - All Fund Levels	41,185,618	100.00%	39,008,782	100.00%

The General Fund is the largest fund, accounting for \$26.9 million of total expenditures and is the general operating fund of the City. Any municipal activity not designated by law or in conflict with activities of another fund is managed through the General Fund. Examples of general fund activity include general government administration, police and fire protection, as well as the district court and parks and recreation activity. The activities of the general fund are funded principally by sales and use taxes collected from individuals and businesses, utility franchise fees, and intergovernmental revenues such as state tax turnback funds and state and federal grants.

The 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 2024 budget provides funding for activities totaling a little over \$6.6 million. This includes such activities as maintenance of the seven-year street overlay program, drainage maintenance and construction activities, and maintenance of streetlights, signals, and pedestrian crossings. The City’s master sidewalk plan is also funded and maintained through the Street Fund.

Included in the 2024 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 2024 is \$608,804. 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 2024 are approximately \$2.7 million. Its purpose is to provide useful management information regarding the extent to which user fees/charges support ambulance services and identifies the extent to which other available revenues are needed to subsidize this service. The capital assets used in this activity are recognized in its financial statements and annual depreciation expense is recognized on those assets.

Comparison - All budgeted Funds			
	Expenditures/ Expense Budget	Expenditures/ Expense Budget	Percentage Change
	2023	2024	
General Fund	26,505,100	26,923,602	1.58%
Street Fund	8,674,907	6,651,869	-23.32%
Sanitation Fund	2,679,517	2,096,093	-21.77%
AG&F Shooting Sports Complex	629,767	608,804	-3.33%
Emergency Medical Services Fund	2,696,327	2,728,414	1.19%
	41,185,618	39,008,782	-5.29%

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 able to absorb the full cost of the increase this year. Employees with single coverage will continue to pay \$1,080 a year. Employees with family coverage will continue to pay \$2,400 a year. The employees received an overall 3% raise. A new position was added for an Economic Developer. In the General Fund, there was an increase by 11%. The Street Fund had an increase in personnel cost of 22% and the Shooting Sports Complex had an increase of 7% due to increase in part-time employees. Due to the economy, salary levels are maintained at a conservative level. Salaries are reviewed every year during the budget process and increases are dependent on the current status of the economy.

Supplies and materials decreased by 14% in the General Fund and decreased 15% in the Emergency Medical Services Fund as a result of supply chain issues improving across the nation. There was a decrease in requests for office equipment and small tools across all funds.

Contract services in the General Fund decreased by 14%. This was due to decreases in contract services and operating transfers. The Street Fund increased by 10% due to a new contract of micro transit services. The Sanitation Fund decreased by 25% due to decrease in contract services and vehicle repairs.

Capital outlay decreased by 46% in the General Fund. This decrease is due to the purchases of vehicles, and additional police, fire, and park equipment in 2023 from ARPA funds. The Street Fund decreased 33% due to decrease in construction costs.

As a general note, the General Fund maintains a contingency expenditure category for fiscal year 2024. 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 105 days of operational costs with a target of 60 days (16%) being the most desirable according to our reserve policy. The 2024 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 21.7% decrease in the 2024 budget compared to 2023 due to contract services and landfill fees increased in 2023 as a result of clean up after a tornado. The AG&F Foundation Shooting Sports Complex Fund has an decrease of 3.3% compared to 2023 due to a decrease in cost of goods sold. The Emergency Medical Services Fund has a 1% increase in 2024 compared to 2023 due to personnel and contract services.

The City will strive to maintain the same high level of service to its citizens for fiscal year 2024 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.

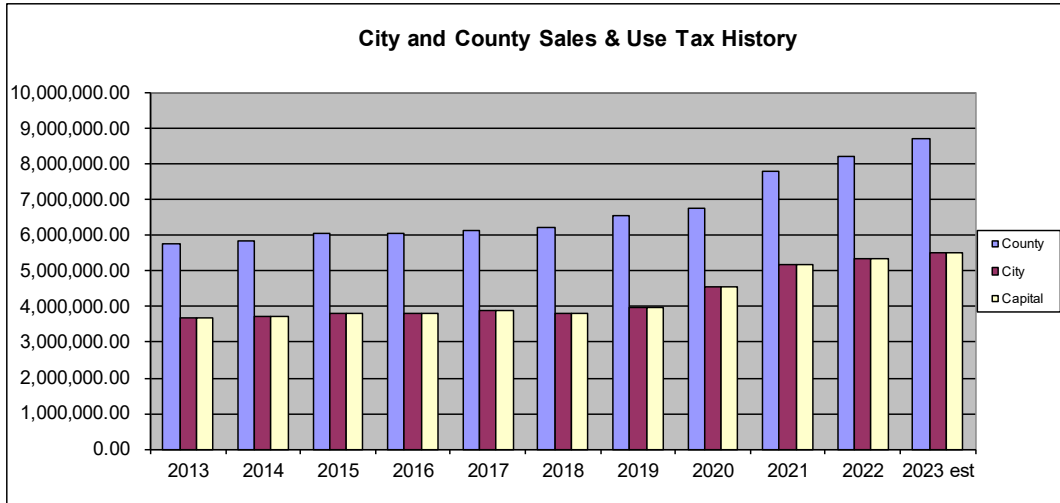
SELECTED REVENUE GRAPHS

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

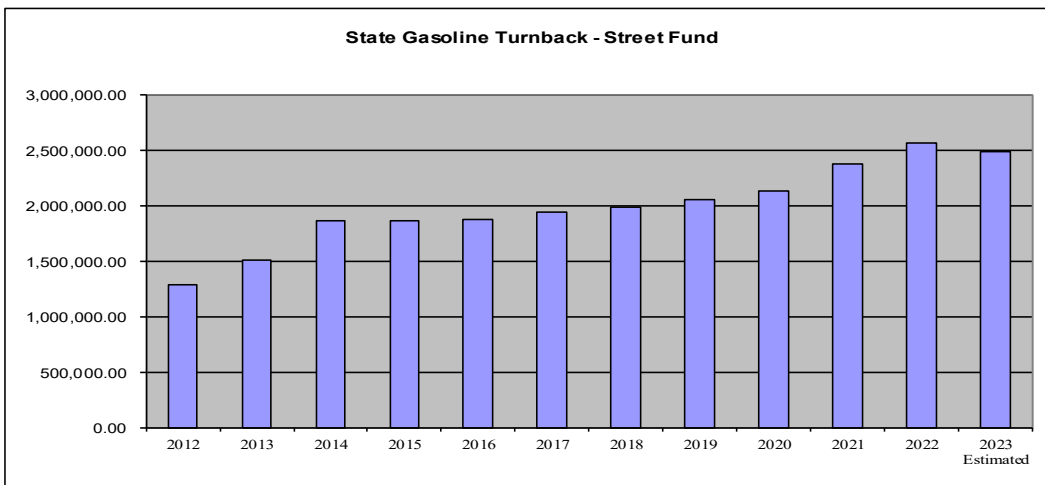
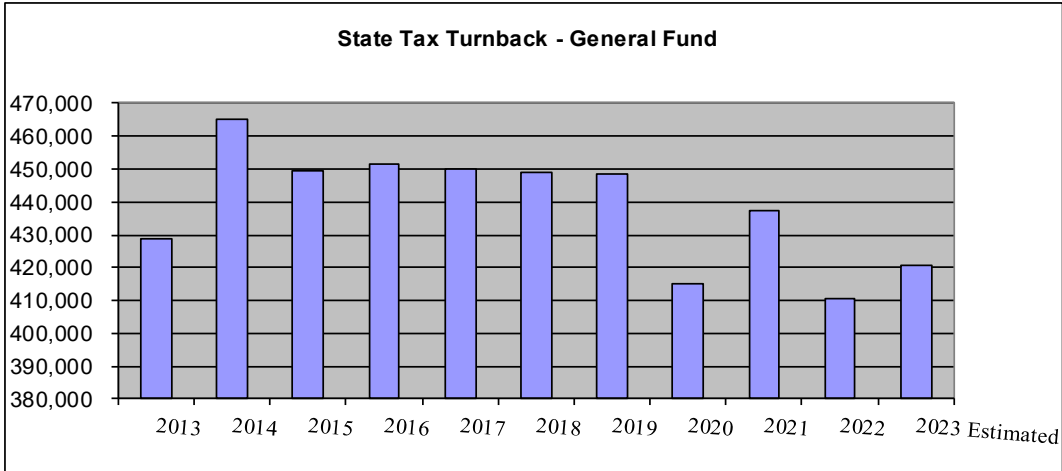
Plan identified over \$12 million in capital projects the citizens wanted accomplished including a \$2.3 million aquatics park, a \$5 million match for a joint higher education facility in cooperation with the Little Rock Air Force Base, and a joint Police and Fire training facility at an anticipated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

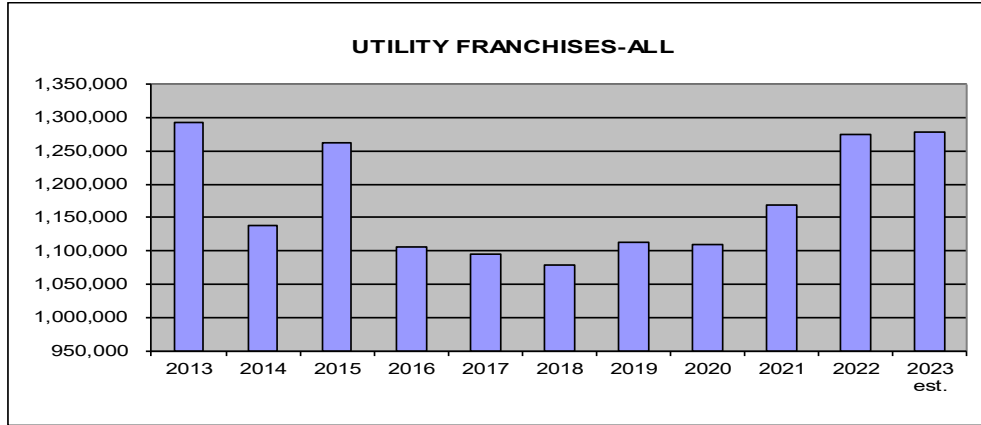
Jacksonville receives state tax turnback funds each year in both the General Fund and the Street Fund. The distribution amount is a per capita share of the state’s population. For the coming year, the Arkansas Municipal League (AML), the advocate for Arkansas cities, has estimated that the per capita share for the General Fund will be \$15.00, and for the Street Fund \$79.00 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 2024, the Street Fund anticipates the completion of approximately \$1,408,353 in capital projects which include drainage, the seven year asphalt plan, and the master sidewalk plan.

Utility Franchise Fees

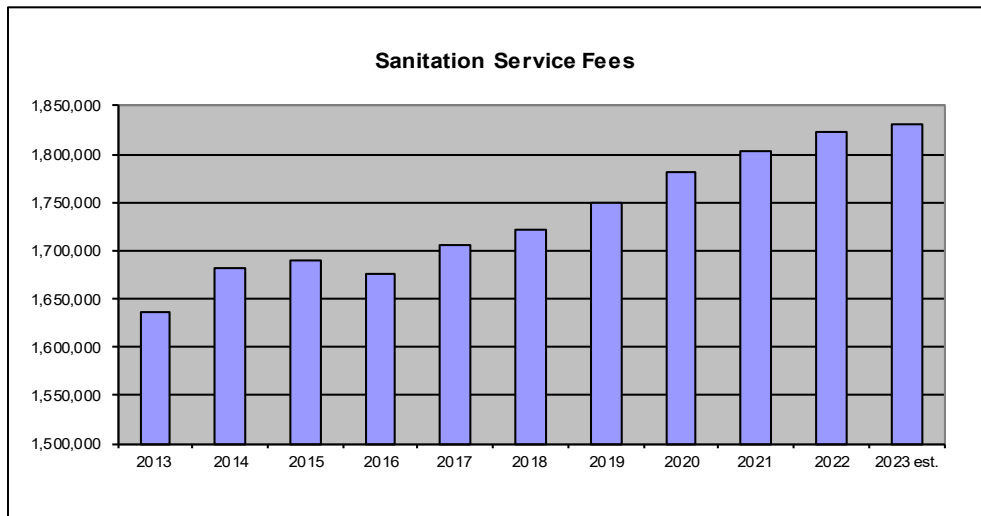
Acting by ordinance or resolution of its council, board of directors, or commission, every city and town shall have jurisdiction to determine the quality and character of each kind of, and rates for, product or service to be furnished or rendered by any public utility within the city or town and all 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. The 2024 budget includes a \$2 increase in sanitation fees per household.



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, 2023
Revenue Bonds, Series 2020	2.0-2.375%	2021-2040	\$7,165,000

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 2024.

Authorized Positions - 2024			
	Full Time	Part Time	Elected
General Fund			
City Clerk	1	-	1
City Council	-	-	10
Police Department	78	3	-
Fire Department	63	-	-
Office of the Mayor	3	-	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	1	-	-
Engineering Department	5	-	-
Code Enforcement	6	-	-
Director of Administration	-	-	-
City Mechanic	4	-	-
Information Technology	3	-	-
Parks & Recreation	28	73	-
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	16	-	-
CDBG			
Community Development	1	-	-
Staffing Totals	281	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.

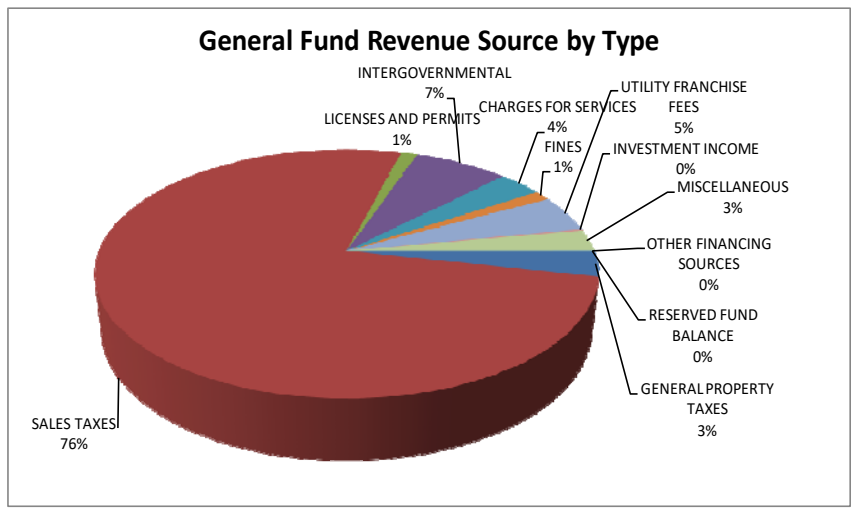
FUND SUMMARIES

The General Fund

The budget for general operations of the City of Jacksonville for 2024 will be \$26.9 million. This is an increase from \$26.5 million in the 2023 amended budget. Some of the increase comes from an increase in the Pulaski County Jail expense allocation, increase in repair and maintenance costs, and purchase 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 \$20.4 million of the General Fund budget or 76% of anticipated revenues and consist of both the City and County one-cent sales taxes, and an alcoholic beverage tax. The additional one-cent City sales tax that became effective January 1,

2004 was restricted in its initial phase to the projects designated by the voters when they approved the levy in November 2003. The estimated cost of these projects was \$12 million. During the process of accomplishing the projects, no portion of these taxes was

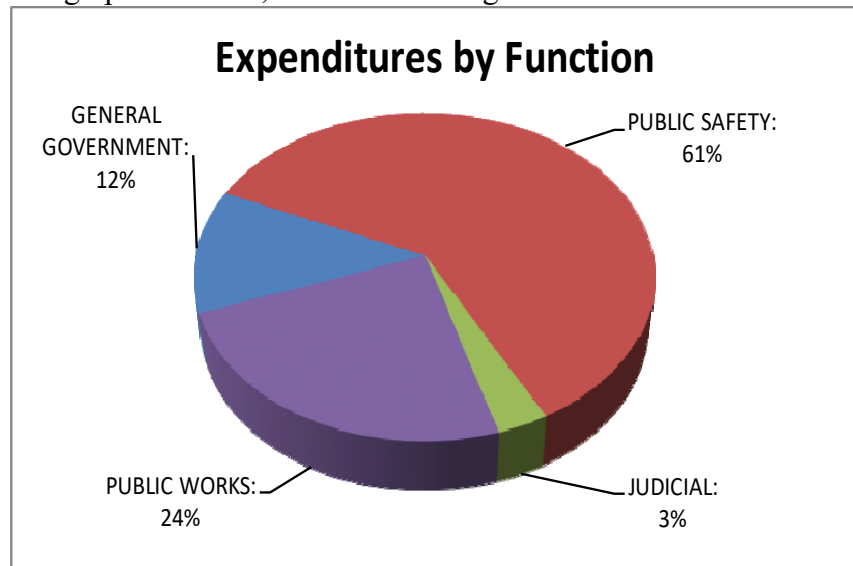
allocated to other costs of operation. This pay-as-you-go strategy saved several hundred thousand dollars in bond and financing costs, funds that were used to ensure the public received exactly what they voted to build.

Inter-governmental revenues such as State tax turnback revenues and state and federal grants provide approximately 7% of the budget or \$1.9 million. Utility franchises contribute approximately \$1.3 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 \$26.9 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 2024

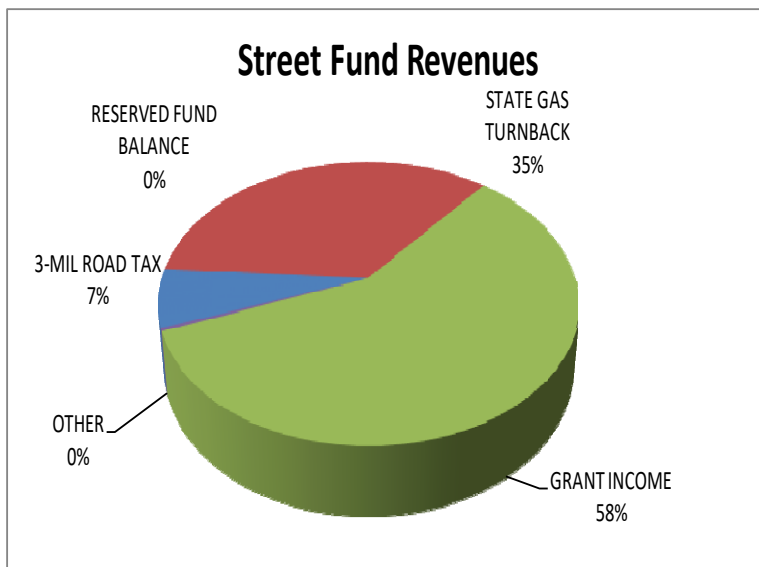
- An Economic Developer position was added in the Mayor’s Office.
- The Police Department will receive a step in pay increase along with beginning patrolman salary of \$48,000.
- The Fire department will begin the construction of a new fire station on Graham Road to replace the existing one.
- The Parks & Recreation department will be purchasing displays for a walk through Christmas, an inflatable crocodile replacement, and a new pool controller system.
- The Animal Control department will be purchasing medications for the animals that they can administer in order to reduce veterinary costs.

The Street Fund

The Street Fund budget for 2024 is \$6.7 million, representing a decrease from the amended 2023 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 2024, 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 35% of projected revenues and the 3-mil road tax accounting for 7% of revenues.



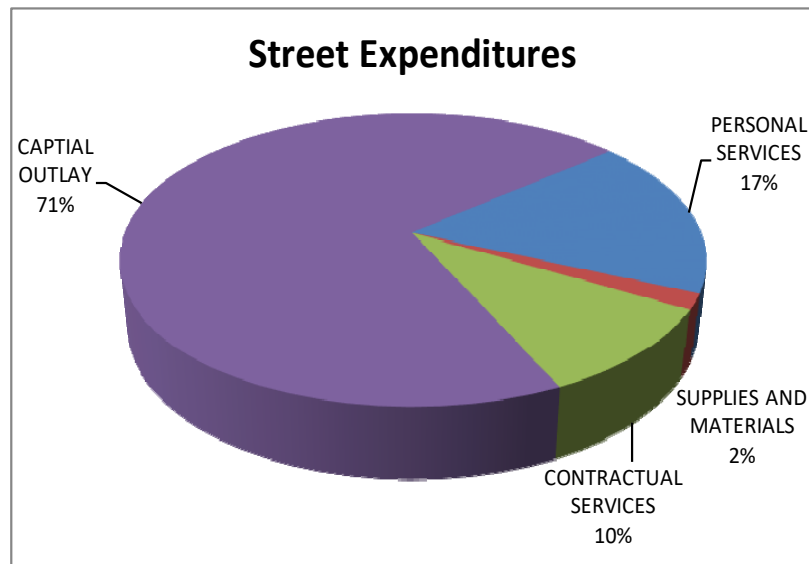
In 2024, 58% of project funding will come from grant revenue, investment income, and other miscellaneous revenues. There will not be any reserved fund balance used for the 2024 budget. Reserves are only for projects that have been previously funded through current revenues but delayed due to weather, 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 2024 Street Fund expenditure budget appropriates \$6.7 million for operations. The Street Fund is responsible for street repairs, street maintenance, sidewalks, streetlights and signs, drainage projects, pest control, and maintenance to the City rights-of-way.

As an activity based fund, capital projects are the Street Fund's primary focus and accounts for 71% of all expenditures. Engineering services for these projects are budgeted in contract services which is 10% of all expenditures. The majority of the capital expenditures are for the remaining construction costs of the Loop Road overpass.

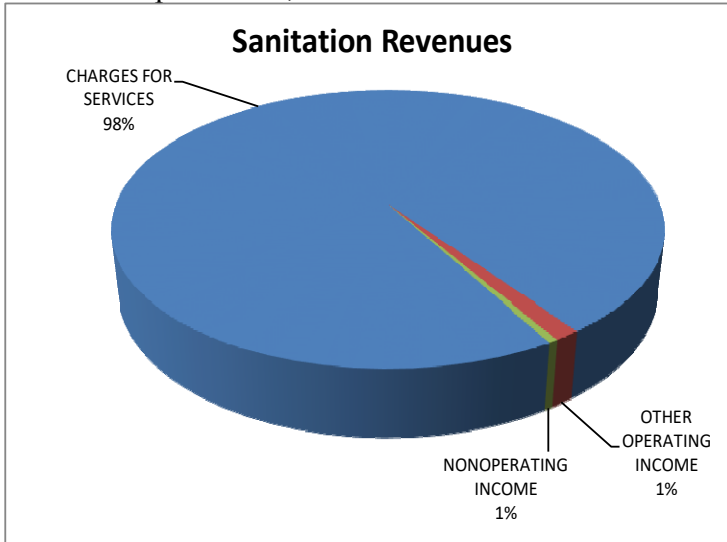


Some of the major street activities for 2024 are:

- **Drainage Projects.** Our program to stabilize and connect several main drainage channels will again make inroads into the long-range street drainage plan; \$120,000 is planned this year toward that goal. This year's focus will be on replacing dilapidated and corroded culverts citywide.
- **Sidewalks.** The Master Sidewalk Plan is an ongoing activity that addresses access needs throughout the City. The City is planning to expand sidewalk connectivity in an effort to make the streets safer and more usable by its citizens. The Master Sidewalk Plan, in the future, will include bicycle and walking trails; \$675,000 is budgeted in 2024 toward that goal.

The Sanitation Fund

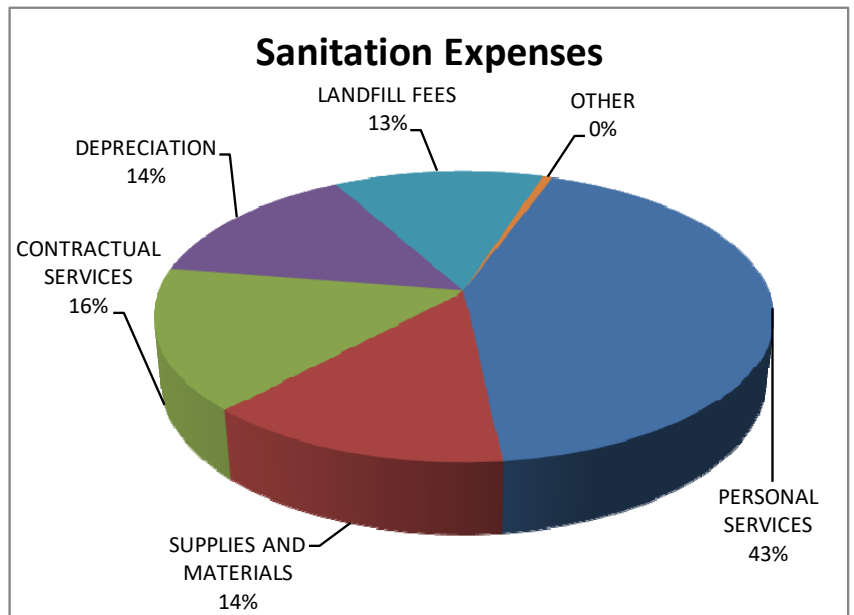
As an enterprise fund, Sanitation revenues are received for services rendered - garbage, trash, and recycling pickup and disposal. Enterprise funds are used to account for activities that are financed and operated in a manner similar to private business enterprises where the intent of the governing body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



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, 43% of cost is in salaries, wages, and employee benefits. Contract services are the next highest expenses at 16%. Depreciation expense and costs for supplies and materials are both 14% of costs. Landfill fees make up the rest of the cost at 13%.



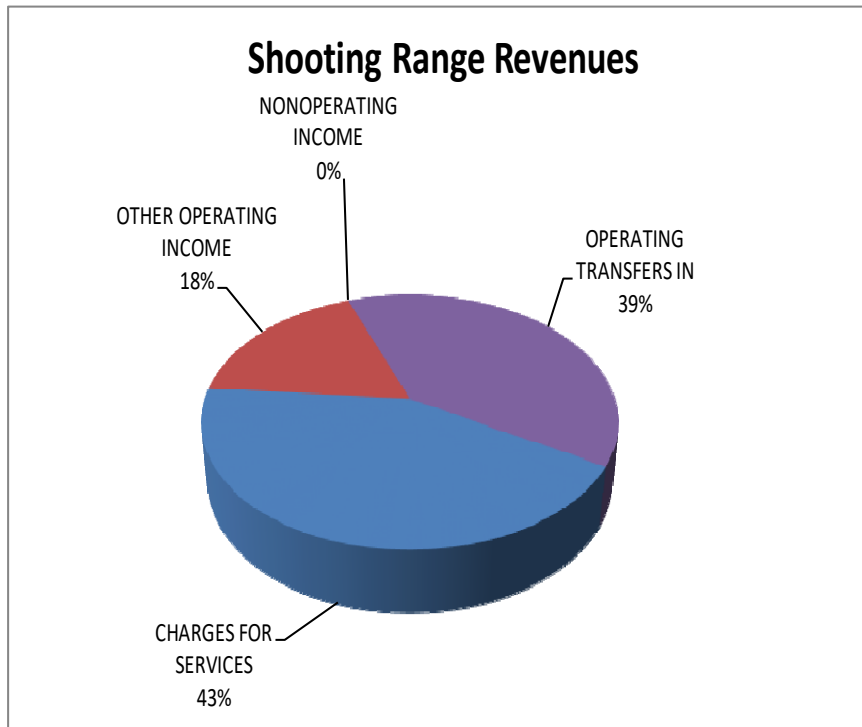
Garbage, trash, and recycling vehicles are constantly on the road providing sanitation services to Jacksonville residents. Vehicle and equipment repair and maintenance costs have increased this year due to the age of our grinder and some of our trucks. The purpose of the depreciation reserve is to help 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 2023, 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)

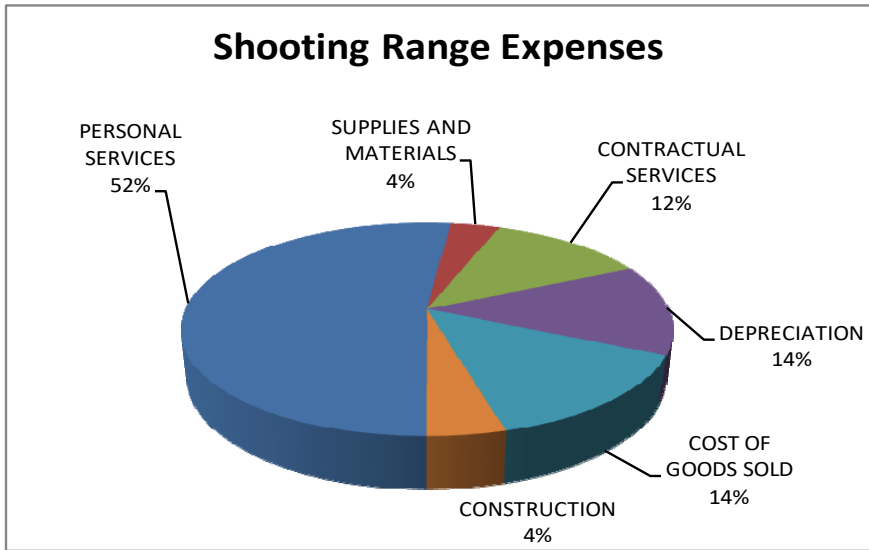


enterprise fund accounts for the activities of the City's Shooting Sports Complex. The purpose of this fund is to provide useful management information regarding the extent to which user fees and charges support the operations of the Shooting Range and identifies the extent to which other available revenues are needed to subsidize this service. The fixed assets used in this

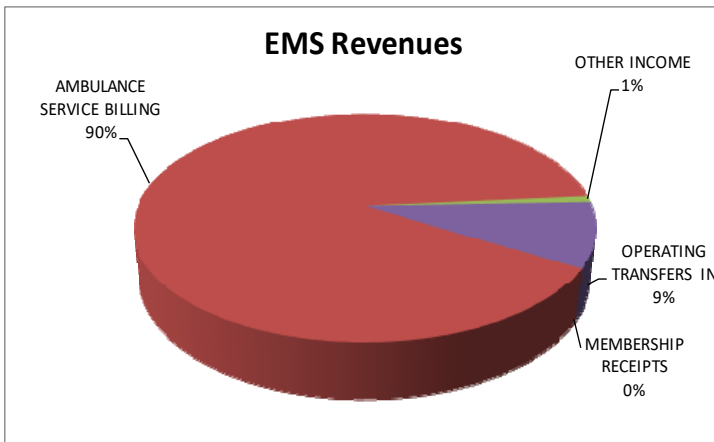
activity are recognized in its financial statements and annual depreciation expense is recognized on those assets. Like the Sanitation Fund, the cost of operations should be supported by user charges.

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 (43%). This fund is subsidized by the General Fund.

Just like all other Funds, the largest expenses are for personal costs at 52%. The next largest expenses are for Cost of Goods Sold and Depreciation at 14% each. The costs of goods sold are derived from the difference between amount of merchandise purchased for resale and the amount of inventory left at the end of the year. Inventory is taken on a monthly basis and is recognized in its financial statements.



The Emergency Medical Services Fund



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

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

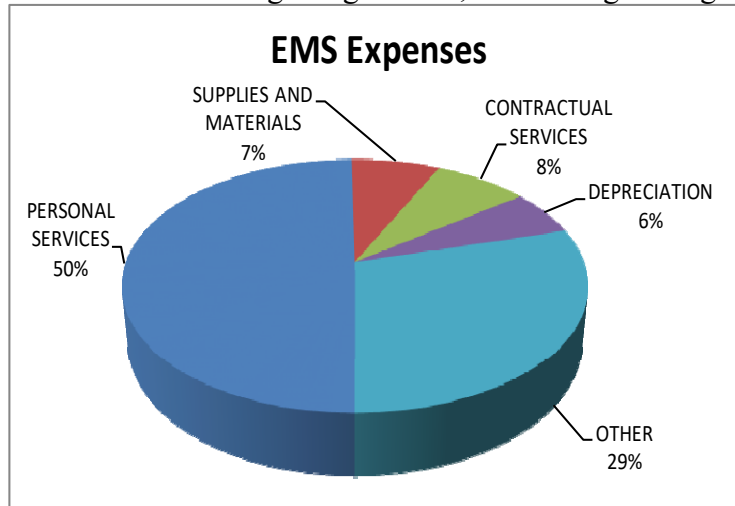
Billings for the ambulance service makes up 90% of the revenues for EMS fund.

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 50% of expenses. The next largest expense is bad debt at 29%.

Ambulances are on call 24 hours a day, 365 days a year. During 2023 our ambulance run volume decreased to 4,902, compared to 5,165 in 2022. Of those runs, approximately 3,310 resulted in patients being transported or 68% of the total run volume.



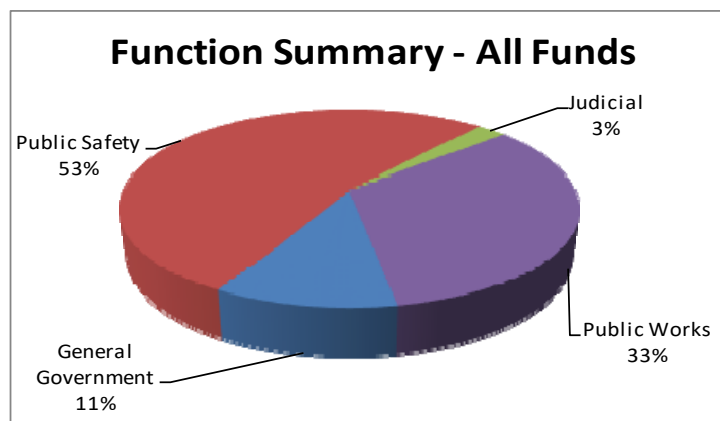
We currently have four ambulances in our fleet. The last three were purchased one a year for the past three years. We ordered another new ambulance in April of 2021 with the same style and construction of the last three. We will finally receive it in January 2024.

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 2024 total budget is less than 2023 by 5%. The following chart shows the allocation by function.

	Expenditures	Expenditures	
	Budget	Budget	Percentage
	2023	2024	Change
General Government	3,709,620	3,874,564	4%
Public Safety	17,721,466	19,045,411	7%
Judicial	788,662	861,095	9%
Public Works	18,965,870	15,227,712	-20%
	41,185,618	39,008,782	-5%

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 2021, Actual 2022, Budgeted 2023 Amended, and Budgeted 2024 figures.

CITY OF JACKSONVILLE, ARKANSAS

GENERAL FUND

BUDGETARY REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET 2024

Revenues:

Property tax (Pensions)	890,000
Sales taxes (Drink taxes)	20,430,000
Licenses and permits	340,850
Intergovernmenta	1,942,900
Charges for services	897,050
Fines	338,616
Utility franchise fees	1,285,000
Investment income	50,000
Miscellaneous	744,186
Operating transfers in	5,000
Total Revenues	26,923,602

Expenditures:

Personal services	19,657,498
Supplies and materials	996,989
Contractual services	4,545,217
Capital outlay	518,109
Other Financing Uses	195,789
Operating transfers out	1,010,000
Total Expenditures	26,923,602

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

-

BUDGET REPORT FOR CITY OF JACKSONVILLE

General Revenues

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022	2023	2023	2024	2024
		ACTUAL REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	PRELIMINARY BUDGET	RECOMMENDED BUDGET
General property taxes:						
01-00-4010	Property taxes (Pensions)	607,112	620,000	642,532	700,000	700,000
01-00-4015	County Property Taxes	175,487	175,000	184,386	190,000	190,000
		<u>782,599</u>	<u>795,000</u>	<u>826,918</u>	<u>890,000</u>	<u>890,000</u>
Sales taxes:						
01-00-4050	County Sales Tax	8,226,081	8,050,000	8,900,000	9,100,000	9,100,000
01-00-4060	City Sales Tax	10,734,361	10,644,124	11,000,000	11,200,000	11,200,000
01-00-4098	Drink Tax	125,290	125,000	111,256	130,000	130,000
	Total Sales taxes	<u>19,085,732</u>	<u>18,819,124</u>	<u>20,011,256</u>	<u>20,430,000</u>	<u>20,430,000</u>
Licenses and permits:						
01-00-4090	Privilege taxes	182,472	190,000	196,508	200,000	200,000
01-00-4092	Farmer's Market Permits	825	-	1,425	1,200	1,200
01-00-4210	Building permits	67,763	65,000	104,000	100,000	100,000
01-00-4220	Electrical and plumbing permits	36,974	30,000	40,000	37,500	37,500
01-00-4230	Construction Surcharges	302	250	300	350	350
01-00-4240	Sign permits	1,845	1,200	900	1,000	1,000
01-00-4880	Rezoning fees	1,500	500	850	800	800
	Total Licenses and permits	<u>291,681</u>	<u>286,950</u>	<u>343,983</u>	<u>340,850</u>	<u>340,850</u>
Intergovernmental:						
01-00-4020	State insurance tumback (LOPFI)	641,665	610,000	655,781	661,000	661,000
01-00-4030	State tax tumback	410,313	442,000	450,788	454,000	454,000
01-00-4035	State insurance tumback - pensions	181,590	191,100	198,346	224,000	224,000
01-00-4100	Hotel/Motel Tax Revenue	38,427	40,000	40,000	42,000	42,000
01-00-4110	Prepared Food Tax Revenue	443,886	500,000	500,000	510,000	510,000
01-00-4400	Grant Income	3,059,054	52,437	52,437	25,000	25,000
01-00-4450	Advertising & Promotions Contributions	112,296	26,900	26,900	26,900	26,900
	Total Intergovernmental	<u>4,887,231</u>	<u>1,862,437</u>	<u>1,924,252</u>	<u>1,942,900</u>	<u>1,942,900</u>
Charges for services:						
01-00-4331	Lot Maintenance Revenue	10,756	2,000	6,000	10,000	10,000
01-00-4332	Athletics programs	2,515	2,000	-	2,000	2,000
01-00-4333	Class fees & recreation	85,084	76,000	76,000	85,000	85,000
01-00-4334	Center passes	134,578	145,000	143,500	150,000	150,000
01-00-4336	Splash Zone Revenue	145,092	145,000	152,565	155,000	155,000
01-00-4337	Special Events	29,064	215,150	215,150	209,150	209,150
01-00-4338	Fees and rentals	22,281	20,000	20,000	22,000	22,000
01-00-4339	Center facility rental	75,440	65,000	75,000	75,000	75,000
01-00-4340	Player /Spectator Fees	77,034	70,000	70,000	80,000	80,000
01-00-4770	Engineering services	20,000	20,000	20,000	20,000	20,000
01-00-4780	Accounting services	18,000	28,000	28,000	28,000	28,000
01-00-4785	Public works director services	30,900	30,900	30,900	30,900	30,900
01-00-4920	City mechanic services	30,279	30,000	30,000	30,000	30,000
	Total Charges for services	<u>681,023</u>	<u>849,050</u>	<u>867,115</u>	<u>897,050</u>	<u>897,050</u>

BUDGET REPORT FOR CITY OF JACKSONVILLE

General Revenues

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022	2023	2023	2024	2024
		ACTUAL REVENUES	ORIGINAL BUDGET	AMENDED BUDGET	PRELIMINARY BUDGET	RECOMMENDED BUDGET
Fines:						
01-00-4330	Dog Tags & Fines	12,448	15,000	32,000	17,000	20,000
01-00-4350	Court fines	292,119	230,000	240,000	260,000	280,000
01-00-4351	Court fines - Jail Costs	26,686	22,000	22,000	26,000	26,000
01-00-4352	Police Warrant fees	1,322	2,000	700	1,000	1,000
01-00-4360	Court fines-Act 1252 District Judge/Clerk Retirement	10,508	10,508	10,508	10,508	10,508
01-00-4370	Ordinance 708	1,108	1,108	1,108	1,108	1,108
	Total Fines	344,191	280,616	306,316	315,616	338,616
Utility franchise fees:						
01-00-4120	Utility franchise fees-CenturyTel	15,089	14,000	16,615	16,000	16,000
01-00-4130	Utility franchise fees-SBC - SW Bell	5,197	5,000	4,633	4,000	4,000
01-00-4140	Utility franchise fees-Entergy	718,747	700,000	733,198	740,000	740,000
01-00-4160	Utility franchise fees-Arklia	222,739	200,000	205,000	225,000	225,000
01-00-4170	Utility franchise fees-First Electric Cooperative	53,778	54,000	50,600	53,000	53,000
01-00-4180	Utility franchise fees-Cable TV	207,688	175,000	190,000	180,000	180,000
01-00-4190	Utility franchise fees-Windstream	26,886	28,000	25,000	27,000	27,000
01-00-4195	Utility franchise fees-Ritter Communications	24,085	21,000	37,000	40,000	40,000
	Total Utility franchise fees	1,274,209	1,197,000	1,262,046	1,285,000	1,285,000
Investment income:						
01-00-4710	Interest income	108,969	-	200,000	-	50,000
Miscellaneous:						
01-00-4700	Gains/losses	17,541	-	6,020	-	-
01-00-4895	9-1-1 RECEIPTS	14,090	25,000	15,000	15,000	15,000
01-00-4896	9-1-1 RECEIPTS-AR Emerg Telephone S	456,528	450,000	450,000	460,000	460,000
01-00-4898	ACT 442 - 9-1-1 RECEIPTS	2,000	2,000	2,000	2,000	2,000
01-00-4900	Miscellaneous revenues	306,457	104,200	125,000	88,100	88,100
01-00-4901	Donations	-	-	112,349	73,000	86,586
01-00-4930	Workers compensation reimbursements	3,934	-	2,095	-	-
01-00-4950	Concession receipts	1,458	1,000	750	1,500	1,500
01-00-4952	Concession receipts-Splash Zones/Soccer	90,281	87,000	50,000	91,000	91,000
	Total Miscellaneous	892,289	669,200	763,214	730,600	744,186
	Total Revenues	28,347,924	24,759,377	26,505,100	26,832,016	26,918,602
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	650	352,000	-	5,000	5,000
	Total Operating transfers-in	650	352,000	-	5,000	5,000
	Total Estimated Revenues	28,348,574	25,111,377	26,505,100	26,837,016	26,923,602



CITY OF JACKSONVILLE
EXPENDITURE BUDGET
FUNCTION SUMMARY

ACCOUNT DESCRIPTION	2022 ACTUAL EXPENSE	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	2023 ACTUAL as of 10/31/23	2024 PRELIMINARY BUDGET
General Government:					
City Clerk	161,605	172,018	175,886	142,754	177,034
City Council	115,970	118,039	106,280	94,656	95,040
Office of the Mayor	273,027	280,608	314,918	259,197	422,179
General Services	91,644	112,216	111,972	89,729	121,620
Finance	524,473	604,253	590,234	481,601	608,617
Debt Service	590,779	475,000	510,000	383,805	510,000
Human Resources	245,266	278,643	284,211	211,731	290,026
Director of Administration	21,601	190	4,190	2,625	190
Director of Information Technology	618,661	597,497	601,773	507,211	641,029
City Mechanic	219,404	279,246	280,389	254,798	320,504
Contingency	-	100,000	100,000	-	100,000
Total General Government	2,862,430	3,017,710	3,079,853	2,428,107	3,286,239
Public Safety:					
Police Department	7,371,014	7,839,889	7,628,790	5,660,773	8,233,898
Fire Department	5,616,950	5,940,972	6,054,756	4,700,658	6,535,804
9-1-1 Emergency Response	795,730	1,030,620	868,513	731,212	1,206,251
Animal Control	347,163	380,780	473,080	368,935	533,850
Total Public Safety	14,130,857	15,192,261	15,025,139	11,461,578	16,509,803
Judicial:					
City Attorney	274,187	319,648	317,961	253,475	323,668
Municipal Court	383,026	499,920	470,701	336,420	533,119
Total Judicial	657,213	819,568	788,662	589,895	856,787
Public Works:					
Director of Public Works	169,452	133,275	163,322	144,004	105,333
Library	71,801	84,000	78,297	69,383	87,250
Engineering	315,500	388,440	421,739	334,373	484,997
Code Enforcement	333,302	521,926	525,116	288,499	633,124
General and Administrative	6,249,340	799,796	1,954,800	255,694	825,902
Parks and Recreation	3,459,201	4,142,399	4,456,132	3,285,627	4,340,097
Ordinance 708	-	12,002	12,040	38	13,072
Total Public Works	10,598,596	6,081,838	7,611,446	4,377,618	6,489,775
Total Budget Expenditures	28,249,096	25,111,377	26,505,100	18,857,198	27,142,604

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 01 - General Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL EXPENSE	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	2023 ACTUAL as of 10/31/23	2024 PRELIMINARY BUDGET
PERSONAL SERVICES						
5010	SALARIES	9,355,458	10,561,463	10,119,211	7,920,365	11,426,194
5011	OVERTIME	912,510	524,666	880,925	828,509	548,544
5020	PART-TIME HELP	547,274	851,862	770,458	551,829	899,927
5040	RETIREMENT	145,058	146,911	150,923	122,426	148,819
5360	LOCAL PENSION MATCH	788,702	1,230,000	979,629	523,584	1,361,000
5370	STATE RETIREMENT PLAN	1,424,937	1,547,425	1,584,867	1,255,688	1,708,194
5900	FICA MATCH	606,189	685,356	664,766	522,038	737,864
5910	RETIREMENT EXPENSE - APERS	599,136	740,580	709,645	560,430	795,794
5920	GROUP INSURANCE EXPENSE	1,504,363	1,822,389	1,719,825	1,368,751	1,919,071
5930	UNEMPLOYMENT INSURANCE	6,362	19,430	19,430	-	19,430
5940	WORKERS COMP.INSURANCE	152,026	161,060	138,186	138,086	161,060
5970	TUITION REIMBURSEMENT EXPENSE	3,013	-	-	-	-
PERSONAL SERVICES		16,045,028	18,291,142	17,737,865	13,791,706	19,725,897
CONTRACTUAL SERVICES						
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	1,168,861	595,628	646,734	520,228	666,330
5050	ELECTRICITY	378,216	378,592	389,515	306,515	392,265
5060	GAS (HEATING)	93,883	87,301	101,367	67,715	104,990
5070	TELEPHONE	241,899	244,260	257,370	220,098	258,682
5110	PRINTING & ADVERTISING	126,832	118,895	132,679	111,466	127,007
5130	VEHICLE REPAIRS & MAINTENANCE	165,893	172,000	210,150	172,644	197,818
5140	EQUIPMENT RENTAL & MAINTENANCE	562,164	650,929	689,968	560,440	625,990
5150	OPERATING EXPENSE	15,409	16,754	18,404	13,243	18,324
5160	RADIO REPAIR & MAINTENANCE	44,823	61,341	62,841	52,439	66,599
5170	JAIL EXPENSE	360,737	492,000	438,000	302,961	475,000
5180	POSTAGE	9,215	12,850	11,550	7,337	17,390
5210	SCHOOLS & SEMINARS	72,676	110,447	95,775	66,877	194,898
5230	PHYSICALS	44,043	70,213	58,213	13,103	70,282
5250	CANINE EXPENSE	8,459	12,145	13,000	4,262	50,460
5260	VETERINARIAN FEES	4,157	24,781	80,000	71,021	94,000
5280	PROFESSIONAL DUES	830	1,245	850	215	1,075
5281	C.A.P.D.D. DUES	2,472	2,472	2,387	2,387	2,472
5282	METROPLAN DUES	27,119	27,119	27,119	27,119	27,119
5283	DEFENSE FUND DEDUCTIBLE	-	6,000	6,000	-	6,000
5284	MUNICIPAL LEAGUE DUES	89,061	96,430	96,430	96,430	96,207
5285	Jacksonville Health Dept Support	3,149	3,149	3,149	3,149	3,149
5290	BUILDING REPAIR & MAINTENANCE	349,161	367,162	405,035	326,016	395,674
5291	LOT MAINTENANCE	-	2,000	2,000	-	2,000
5310	ELECTION EXPENSE	34,507	-	-	-	-
5340	BUILDING/VEHICLE INSURANCE	87,096	133,447	162,684	162,684	176,747
5345	VEHICLE/PROPERTY LOSS PAYMENTS	-	25,000	25,000	-	25,000
5380	LEGAL FEES	6,850	45,200	30,000	17,151	30,200
5480	JACKSONVILLE ELDERLY PROGRAM	50,000	50,000	50,000	50,000	50,000
CONTRACTUAL SERVICES CONTINUED						
5487	ECONOMIC DEVELOPMENT	3,010	5,000	5,000	-	30,000
5510	COMMUNICATION LEASES	8,433	9,213	9,213	6,728	11,339
5629	REMONUMENTATION	-	1,200	1,200	-	1,200
5637	ASBESTOS ABATEMENT	2,152	3,500	5,000	2,195	3,500
5710	CRIME STOPPER PAYMENTS	500	500	500	500	500
5715	NARCOTICS BUY MONEY	-	5,000	5,000	-	5,000
5795	ACT 1256-COUNTY SHARE	58,101	60,000	54,500	22,891	60,000
5796	ACT 1256-STATE SHARE	-	20,000	-	-	20,000
5836	SR.CITIZENS UTILITIES	31,660	24,735	32,000	25,195	33,585
5840	OPERATING TRANSFERS	5,990,779	985,000	2,160,000	383,805	1,010,000
5842	LANDSCAPE/TURF MAINTENANCE	33,934	46,660	55,000	47,720	48,660
5845	RENTAL PROPERTY EXPENSE	25,318	19,233	26,602	21,801	19,233
5846	TOURISM & PROMOTION	2,337	5,596	5,596	2,016	5,200
5980	CONTINGENCY	-	100,000	100,000	-	100,000
CONTRACTUAL SERVICES		10,103,736	5,092,997	6,475,831	3,688,351	5,523,895

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 01 - General Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL EXPENSE	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	2023 ACTUAL as of 10/31/23	2024 PRELIMINARY BUDGET
SUPPLIES AND MATERIALS						
5090	SUPPLIES/OFFICE EXPENSE	354,040	413,301	568,539	436,446	456,127
5091	PUBLIC EDUCATION MATERIALS	2,981	5,050	5,050	2,155	3,925
5095	Office Equip & Small Tools	42,256	30,430	59,828	33,288	47,984
5120	VEHICLE GAS & OIL	290,971	235,359	284,617	218,500	246,793
5135	TIRES & TIRE REPAIR	29,551	38,860	42,360	23,751	35,641
5190	JANITOR SUPPLIES	22,457	34,956	35,440	10,342	35,745
5200	UNIFORM EXPENSE	92,497	129,736	132,632	86,602	169,453
5255	USE OF DONATIONS	-	-	29,069	11,958	53,000
SUPPLIES AND MATERIALS		834,753	887,692	1,157,535	823,042	1,048,668
CAPITAL OUTLAY						
5500	EQUIPMENT PURCHASE	1,149,637	627,396	901,719	525,349	598,355
5540	CONSTRUCTION	10,500	6,000	6,000	-	-
5542	STRUCTURAL CONDEMNATION	33,918	30,000	50,000	28,750	50,000
CAPITAL OUTLAY		1,194,055	663,396	957,719	554,099	648,355
OTHER FINANCING USES						
	COST OF GOODS SOLD	64,038	61,150	61,150	-	80,789
5147	BAD DEBT EXPENSE	7,486	115,000	115,000	-	115,000
OTHER FINANCING USES		71,524	176,150	176,150	-	195,789
APPROPRIATIONS - FUND 01		28,249,096	25,111,377	26,505,100	18,857,198	27,142,604

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL EXPENSE	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	2023 ACTUAL as of 10/31/23	2024 PRELIMINARY BUDGET
Dept 01-City Clerk						
PERSONAL SERVICES						
01-01-5010	SALARIES	103,119	107,883	112,930	87,932	111,101
01-01-5011	OVERTIME	134	250	494	381	500
01-01-5040	RETIREMENT	17,478	17,478	17,478	14,565	17,478
01-01-5900	FICA MATCH	7,809	10,416	8,472	6,571	10,748
01-01-5910	RETIREMENT EXPENSE	15,818	16,566	17,135	13,336	17,097
01-01-5920	GROUP INSURANCE	5,136	5,305	5,320	4,433	5,490
01-01-5930	UNEMPLOYMENT INSURANCE	53	180	180	-	180
01-01-5940	WORKERS COMP.INSURANCE	131	140	77	77	140
		<u>149,678</u>	<u>158,218</u>	<u>162,086</u>	<u>127,295</u>	<u>162,734</u>
SUPPLIES AND MATERIALS						
01-01-5090	SUPPLIES/OFFICE EXPENSE	860	2,000	2,000	772	2,000
		<u>860</u>	<u>2,000</u>	<u>2,000</u>	<u>772</u>	<u>2,000</u>
CONTRACTUAL SERVICES						
01-01-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	3,310	3,500	3,500	2,940	3,500
01-01-5110	PRINTING & ADVERTISING	7,757	6,000	6,000	4,250	6,000
01-01-5140	EQUIPMENT RENTAL & MAINTENANCE	-	1,300	1,300	1,295	1,300
01-01-5150	OPERATING EXPENSE	-	-	-	-	-
01-01-5210	SCHOOLS & SEMINARS	-	1,000	1,000	684	1,500
		<u>11,067</u>	<u>11,800</u>	<u>11,800</u>	<u>9,169</u>	<u>12,300</u>
Totals for dept 01-City Clerk		<u>161,605</u>	<u>172,018</u>	<u>175,886</u>	<u>137,236</u>	<u>177,034</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL EXPENSE	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	2023 ACTUAL as of 10/31/23	2024 PRELIMINARY BUDGET
Dept 02-City Council						
PERSONAL SERVICES						
01-02-5010	SALARIES	70,890	70,890	70,890	57,303	70,890
01-02-5900	FICA MATCH	4,961	4,808	4,808	4,010	5,175
01-02-5920	GROUP INSURANCE	38,339	39,536	27,836	24,092	16,470
01-02-5930	UNEMPLOYMENT INSURANCE	266	900	900	-	900
01-02-5940	WORKERS COMP.INSURANCE	90	105	46	46	105
		<u>114,546</u>	<u>116,239</u>	<u>104,480</u>	<u>85,451</u>	<u>93,540</u>
SUPPLIES AND MATERIALS						
01-02-5090	SUPPLIES/OFFICE EXPENSE	50	400	400	64	100
		<u>50</u>	<u>400</u>	<u>400</u>	<u>64</u>	<u>100</u>
CONTRACTUAL SERVICES						
01-02-5210	SCHOOLS & SEMINARS	1,374	1,400	1,400	940	1,400
		<u>1,374</u>	<u>1,400</u>	<u>1,400</u>	<u>940</u>	<u>1,400</u>
Totals for dept 02-City Council		<u>115,970</u>	<u>118,039</u>	<u>106,280</u>	<u>86,455</u>	<u>95,040</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL EXPENSE	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	2023 ACTUAL as of 10/31/23	2024 PRELIMINARY BUDGET
Dept 03-Police Department						
PERSONAL SERVICES						
01-03-5010	SALARIES	3,428,179	3,613,444	3,400,407	2,468,044	3,846,471
01-03-5011	OVERTIME	218,715	185,000	340,635	283,217	185,000
01-03-5020	PART - TIME HELP	-	-	-	-	54,860
01-03-5360	LOCAL PENSION MATCH	348,740	590,000	427,114	208,707	636,000
01-03-5370	STATE RETIREMENT PLAN	670,679	773,215	764,811	563,676	842,892
01-03-5900	FICA MATCH	270,647	281,428	273,693	202,630	303,580
01-03-5910	RETIREMENT EXPENSE	68,008	77,851	73,199	55,486	79,575
01-03-5920	GROUP INSURANCE	470,830	589,403	526,895	374,992	605,288
01-03-5930	UNEMPLOYMENT INSURANCE	2,183	5,216	5,216	-	5,216
01-03-5940	WORKERS COMP.INSURANCE	48,863	55,000	42,038	42,038	55,000
		<u>5,526,844</u>	<u>6,170,557</u>	<u>5,854,008</u>	<u>4,198,790</u>	<u>6,613,882</u>
SUPPLIES AND MATERIALS						
01-03-5090	SUPPLIES/OFFICE EXPENSE	30,382	35,302	30,000	15,434	36,147
01-03-5095	Office Equip & Small Tools	3,364	3,594	3,594	1,773	3,761
01-03-5120	VEHICLE GAS & OIL	176,630	125,000	162,000	125,110	125,000
01-03-5135	TIRES & TIRE REPAIR	17,065	20,500	20,500	14,178	20,801
01-03-5200	UNIFORM EXPENSE	29,025	50,000	50,000	29,174	50,000
01-03-5255	USE OF DONATIONS	-	-	3,000	-	3,000
		<u>256,466</u>	<u>234,396</u>	<u>269,094</u>	<u>185,669</u>	<u>238,709</u>
CONTRACTUAL SERVICES						
01-03-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	50,416	25,917	38,000	35,127	40,136
01-03-5050	ELECTRICITY	71,405	68,665	71,000	62,240	72,500
01-03-5060	GAS (HEATING)	18,692	18,500	19,500	18,040	21,500
01-03-5070	TELEPHONE	71,501	72,095	79,000	70,992	80,000
01-03-5110	PRINTING & ADVERTISING	4,168	6,518	4,500	92	5,250
01-03-5130	VEHICLE REPAIRS & MAINTENANCE	101,737	95,000	90,000	56,783	95,000
01-03-5140	EQUIPMENT RENTAL & MAINTENANCE	70,748	86,469	76,500	67,364	51,283
01-03-5150	OPERATING EXPENSE	394	380	400	281	380
01-03-5160	RADIO REPAIR & MAINTENANCE	19,585	25,000	25,000	21,699	21,730
01-03-5170	JAIL EXPENSE	360,737	492,000	438,000	302,961	475,000
01-03-5180	POSTAGE	590	3,300	3,300	1,595	4,300
01-03-5210	SCHOOLS & SEMINARS	34,597	55,000	48,494	33,052	65,569
01-03-5230	PHYSICALS	22,133	42,000	30,000	9,473	42,000
01-03-5250	CANINE EXPENSE	4,498	5,000	5,000	1,457	7,500
01-03-5290	BUILDING REPAIR & MAINTENANCE	19,892	21,157	20,000	17,672	16,535
01-03-5340	BUILDING/VEHICLE INSURANCE	20,420	27,000	42,281	42,281	43,300
01-03-5510	COMMUNICATION LEASES	8,433	9,213	9,213	6,728	11,339
01-03-5710	CRIME STOPPER PAYMENTS	500	500	500	500	500
01-03-5715	NARCOTICS BUY MONEY	-	5,000	5,000	-	5,000
		<u>880,446</u>	<u>1,058,714</u>	<u>1,005,688</u>	<u>748,337</u>	<u>1,058,822</u>
CAPTIAL OUTLAY						
01-03-5500	EQUIPMENT PURCHASES	707,258	376,222	500,000	340,653	322,485
		<u>707,258</u>	<u>376,222</u>	<u>500,000</u>	<u>340,653</u>	<u>322,485</u>
Totals for dept 03-Police Department		<u>7,371,014</u>	<u>7,839,889</u>	<u>7,628,790</u>	<u>5,473,449</u>	<u>8,233,898</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL EXPENSE	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	2023 ACTUAL as of 10/31/23	2024 PRELIMINARY BUDGET
Dept 04-Fire Department						
PERSONAL SERVICES						
01-04-5010	SALARIES	2,805,824	3,118,737	3,041,522	2,302,192	3,409,339
01-04-5011	OVERTIME	515,905	240,366	398,011	364,070	263,994
01-04-5360	LOCAL PENSION MATCH	439,962	640,000	552,515	314,877	725,000
01-04-5370	STATE RETIREMENT PLAN	753,961	774,210	819,721	638,017	865,302
01-04-5900	FICA MATCH	49,255	50,837	51,286	39,390	55,533
01-04-5910	RETIREMENT EXPENSE	6,825	9,643	8,209	5,597	10,151
01-04-5920	GROUP INSURANCE	530,494	571,176	571,894	438,365	618,874
01-04-5930	UNEMPLOYMENT INSURANCE	1,491	5,486	5,486	-	5,486
01-04-5940	WORKERS COMP.INSURANCE	68,104	75,000	68,836	68,836	75,000
01-04-5970	TUITION REIMBURSEMENT EXPENSE	3,013	-	-	-	-
		<u>5,174,834</u>	<u>5,485,455</u>	<u>5,517,480</u>	<u>4,171,344</u>	<u>6,028,679</u>
SUPPLIES AND MATERIALS						
01-04-5090	SUPPLIES/OFFICE EXPENSE	7,166	6,051	20,000	7,239	6,232
01-04-5091	PUBLIC EDUCATION MATERIALS	2,981	5,050	5,050	2,155	3,925
01-04-5095	Office Equip & Small Tools	12,424	7,507	20,000	9,140	1,915
01-04-5120	VEHICLE GAS & OIL	54,464	49,924	54,000	38,631	58,418
01-04-5135	TIRES & TIRE REPAIR	9,594	13,860	13,860	3,069	10,340
01-04-5190	JANITOR SUPPLIES	5,729	5,489	7,540	5,656	8,145
01-04-5200	UNIFORM EXPENSE	49,982	62,606	62,606	44,381	81,548
		<u>142,340</u>	<u>150,487</u>	<u>183,056</u>	<u>110,271</u>	<u>170,523</u>
CONTRACTUAL SERVICES						
01-04-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	4,793	9,450	9,450	5,571	5,675
01-04-5050	ELECTRICITY	31,763	29,350	33,000	28,493	33,500
01-04-5060	GAS (HEATING)	9,149	6,861	9,500	6,831	9,650
01-04-5070	TELEPHONE	54,525	54,500	56,000	47,417	57,000
01-04-5110	PRINTING & ADVERTISING	-	50	50	-	100
01-04-5130	VEHICLE REPAIRS & MAINTENANCE	26,042	47,800	49,000	39,738	58,718
01-04-5140	EQUIPMENT RENTAL & MAINTENANCE	59,905	23,311	23,311	18,810	19,138
01-04-5160	RADIO REPAIR & MAINTENANCE	897	3,000	4,500	3,965	7,869
01-04-5180	POSTAGE	126	250	100	-	250
01-04-5210	SCHOOLS & SEMINARS	6,733	9,875	6,418	5,054	14,401
01-04-5230	PHYSICALS	21,910	28,213	28,213	3,630	28,282
01-04-5280	PROFESSIONAL DUES	830	1,245	850	215	1,075
01-04-5290	BUILDING REPAIR & MAINTENANCE	8,552	7,355	8,600	9,592	7,036
01-04-5340	BUILDING/VEHICLE INSURANCE	28,917	37,000	35,228	35,228	36,269
		<u>254,142</u>	<u>258,260</u>	<u>264,220</u>	<u>204,544</u>	<u>278,963</u>
CAPTIAL OUTLAY						
01-04-5500	EQUIPMENT PURCHASES	45,634	46,770	90,000	40,659	57,639
		<u>45,634</u>	<u>46,770</u>	<u>90,000</u>	<u>40,659</u>	<u>57,639</u>
Totals for dept 04-Fire Department		<u>5,616,950</u>	<u>5,940,972</u>	<u>6,054,756</u>	<u>4,526,818</u>	<u>6,535,804</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL EXPENSE	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	2023 ACTUAL as of 10/31/23	2024 PRELIMINARY BUDGET
Dept 05-Office of the Mayor						
PERSONAL SERVICES						
01-05-5010	SALARIES	145,416	149,651	170,517	134,085	239,391
01-05-5020	PART - TIME HELP	-	-	195	195	-
01-05-5040	RETIREMENT	76,391	78,243	82,255	65,203	80,151
01-05-5900	FICA MATCH	10,889	11,182	12,788	10,056	17,781
01-05-5910	RETIREMENT EXPENSE	23,076	23,532	26,880	21,090	37,335
01-05-5920	GROUP INSURANCE	16,441	17,115	17,145	14,288	35,636
01-05-5930	UNEMPLOYMENT INSURANCE	53	180	180	-	180
01-05-5940	WORKERS COMP.INSURANCE	181	205	107	107	205
		<u>272,447</u>	<u>280,108</u>	<u>310,067</u>	<u>245,024</u>	<u>410,679</u>
SUPPLIES AND MATERIALS						
01-05-5090	SUPPLIES/OFFICE EXPENSE	580	500	1,500	1,118	1,500
01-05-5095	Office Equip & Small Tools	-	-	691	691	5,000
		<u>580</u>	<u>500</u>	<u>2,191</u>	<u>1,809</u>	<u>6,500</u>
CAPTIAL OUTLAY						
01-05-5500	EQUIPMENT PURCHASES	-	-	2,660	2,660	5,000
		<u>-</u>	<u>-</u>	<u>2,660</u>	<u>2,660</u>	<u>5,000</u>
Totals for dept 05-Office of the Mayor		<u>273,027</u>	<u>280,608</u>	<u>314,918</u>	<u>249,493</u>	<u>422,179</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL EXPENSE	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	2023 ACTUAL as of 10/31/23	2024 PRELIMINARY BUDGET
Dept 06-City Attorney						
PERSONAL SERVICES						
01-06-5010	SALARIES	150,429	156,411	162,128	125,895	161,103
01-06-5040	RETIREMENT	51,189	51,190	51,190	42,658	51,190
01-06-5900	FICA MATCH	11,231	11,598	12,009	9,329	11,957
01-06-5910	RETIREMENT EXPENSE	25,535	26,144	27,670	21,490	26,928
01-06-5920	GROUP INSURANCE	22,531	23,621	23,651	19,709	24,656
01-06-5930	UNEMPLOYMENT INSURANCE	53	180	180	-	180
01-06-5940	WORKERS COMP.INSURANCE	194	250	100	100	250
		<u>261,162</u>	<u>269,394</u>	<u>276,928</u>	<u>219,181</u>	<u>276,264</u>
SUPPLIES AND MATERIALS						
01-06-5090	SUPPLIES/OFFICE EXPENSE	323	100	500	487	500
01-06-5095	Office Equip & Small Tools	-	-	482	482	-
		<u>323</u>	<u>100</u>	<u>982</u>	<u>969</u>	<u>500</u>
CONTRACTUAL SERVICES						
01-06-5070	TELEPHONE	2,640	2,650	2,350	1,979	2,500
01-06-5110	PRINTING & ADVERTISING	546	-	-	5,096	10,788
01-06-5140	EQUIPMENT RENTAL & MAINTENANCE	200	1,899	7,096	279	-
01-06-5210	SCHOOLS & SEMINARS	1,591	605	605	320	3,616
01-06-5380	LEGAL FEES	6,850	45,000	30,000	17,151	30,000
		<u>11,827</u>	<u>50,154</u>	<u>40,051</u>	<u>24,825</u>	<u>46,904</u>
CAPTIAL OUTLAY						
01-06-5500	EQUIPMENT PURCHASES	875	-	-	-	-
		<u>875</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals for dept 06-City Attorney		<u>274,187</u>	<u>319,648</u>	<u>317,961</u>	<u>244,975</u>	<u>323,668</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL EXPENSE	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	2023 ACTUAL as of 10/31/23	2024 PRELIMINARY BUDGET
Dept 07-9-1-1 Emergency Response						
PERSONAL SERVICES						
01-07-5010	SALARIES	381,061	555,805	437,787	337,697	616,936
01-07-5011	OVERTIME	58,787	24,000	26,721	43,806	24,000
01-07-5020	PART - TIME HELP	15,472	17,531	7,652	4,914	17,531
01-07-5370	STATE RETIREMENT PLAN	297	-	-	-	-
01-07-5900	FICA MATCH	34,276	44,402	37,150	28,601	48,793
01-07-5910	RETIREMENT EXPENSE	66,137	88,826	76,642	58,910	98,191
01-07-5920	GROUP INSURANCE	39,181	83,176	70,131	58,011	105,561
01-07-5930	UNEMPLOYMENT INSURANCE	399	900	900	-	900
01-07-5940	WORKERS COMP.INSURANCE	716	750	383	383	750
		596,326	815,390	657,366	532,322	912,662
SUPPLIES AND MATERIALS						
01-07-5090	SUPPLIES/OFFICE EXPENSE	2,535	3,425	3,425	2,611	3,400
01-07-5095	Office Equip & Small Tools	3,672	5,050	5,050	1,201	8,650
01-07-5120	VEHICLE GAS & OIL	462	475	475	325	475
01-07-5200	UNIFORM EXPENSE	240	800	800	746	800
		6,909	9,750	9,750	4,883	13,325
CONTRACTUAL SERVICES						
01-07-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	142	300	200	438	300
01-07-5050	ELECTRICITY	103	110	115	92	115
01-07-5070	TELEPHONE	14,081	14,180	14,650	12,156	14,650
01-07-5130	VEHICLE REPAIRS & MAINTANCE	-	300	300	-	300
01-07-5140	EQUIPMENT RENTAL & MAINTENANCE	58,146	149,799	143,165	121,511	150,199
01-07-5160	RADIO REPAIR & MAINTENANCE	24,341	33,341	33,341	26,775	37,000
01-07-5210	SCHOOLS & SEMINARS	1,260	4,350	4,350	2,344	69,500
01-07-5290	BUILDING REPAIR & MAINTENANCE	8,218	2,400	2,400	1,650	2,400
01-07-5340	BUILDING/VEHICLE INSURANCE	296	700	770	770	800
		106,587	205,480	199,291	165,736	275,264
CAPTIAL OUTLAY						
01-07-5500	EQUIPMENT PURCHASES	85,908	-	2,106	2,106	5,000
		85,908	-	2,106	2,106	5,000
Totals for dept 07-9-1-1 Emergency Response		795,730	1,030,620	868,513	705,047	1,206,251

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL EXPENSE	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	2023 ACTUAL as of 10/31/23	2024 PRELIMINARY BUDGET
Dept 09-General Services						
CONTRACTUAL SERVICES						
01-09-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	2,000	-	3,121	3,121	-
01-09-5050	ELECTRICITY	14,949	15,000	16,500	13,092	16,000
01-09-5060	GAS (HEATING)	3,986	2,700	3,650	2,055	3,900
01-09-5070	TELEPHONE	32,624	33,000	33,700	28,092	35,000
01-09-5140	EQUIPMENT RENTAL & MAINTENANCE	2,935	11,095	3,500	2,775	11,095
01-09-5150	OPERATING EXPENSE	558	4,000	2,000	649	4,000
01-09-5180	POSTAGE	4,537	5,000	5,000	2,382	5,000
01-09-5290	BUILDING REPAIR & MAINTENANCE	14,632	16,875	16,875	15,114	16,875
01-09-5340	BUILDING/VEHICLE INSURANCE	6,255	9,000	14,630	14,630	16,000
01-09-5846	TOURISM & PROMOTION	2,337	5,596	5,596	2,016	5,200
		<u>84,813</u>	<u>102,266</u>	<u>104,572</u>	<u>83,926</u>	<u>113,070</u>
SUPPLIES AND MATERIALS						
01-09-5090	SUPPLIES/OFFICE EXPENSE	5,845	5,550	4,600	2,842	5,550
01-09-5095	Office Equip & Small Tools	207	400	400	-	-
01-09-5190	JANITOR SUPPLIES	779	4,000	2,400	1,461	3,000
		<u>6,831</u>	<u>9,950</u>	<u>7,400</u>	<u>4,303</u>	<u>8,550</u>
Totals for dept 09-General Services		<u>91,644</u>	<u>112,216</u>	<u>111,972</u>	<u>88,229</u>	<u>121,620</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL EXPENSE	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	2023 ACTUAL as of 10/31/23	2024 PRELIMINARY BUDGET
Dept 10-Municipal Court						
PERSONAL SERVICES						
01-10-5010	SALARIES	158,050	230,770	208,516	144,004	232,000
01-10-5011	OVERTIME	24,211	-	19,193	20,474	-
01-10-5900	FICA MATCH	13,561	17,039	16,734	12,234	17,133
01-10-5910	RETIREMENT EXPENSE	27,392	35,354	34,292	24,938	35,542
01-10-5920	GROUP INSURANCE	22,998	39,536	31,543	20,081	41,126
01-10-5930	UNEMPLOYMENT INSURANCE	133	450	450	-	450
01-10-5940	WORKERS COMP.INSURANCE	266	300	107	107	300
		<u>246,611</u>	<u>323,449</u>	<u>310,835</u>	<u>221,838</u>	<u>326,551</u>
SUPPLIES AND MATERIALS						
01-10-5090	SUPPLIES/OFFICE EXPENSE	4,235	5,100	5,100	2,829	7,000
01-10-5095	Office Equip & Small Tools	2,082	2,000	7,240	6,667	9,600
		<u>6,317</u>	<u>7,100</u>	<u>12,340</u>	<u>9,496</u>	<u>16,600</u>
CONTRACTUAL SERVICES						
01-10-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	40,586	43,539	40,500	31,994	53,554
01-10-5050	ELECTRICITY	1,399	2,100	1,500	1,067	1,500
01-10-5060	GAS(HEATING)	1,480	1,200	1,450	868	1,600
01-10-5070	TELEPHONE	11,215	11,832	11,500	9,397	11,304
01-10-5110	PRINTING & ADVERTISING	1,434	2,250	2,250	683	3,250
01-10-5140	EQUIPMENT RENTAL & MAINTENANCE	5,345	11,850	11,400	7,504	12,900
01-10-5180	POSTAGE	1,200	2,000	1,000	-	4,900
01-10-5210	SCHOOLS & SEMINARS	2,083	4,200	2,100	1,333	4,200
01-10-5290	BUILDING REPAIR & MAINTENANCE	2,620	2,100	2,100	1,812	3,260
01-10-5340	BUILDING/VEHICLE INSURANCE	4,635	6,000	10,885	10,885	11,500
01-10-5795	ACT 1256-COUNTY SHARE	58,101	60,000	54,500	22,891	60,000
01-10-5796	ACT 1256-STATE SHARE	-	20,000	-	-	20,000
		<u>130,098</u>	<u>167,071</u>	<u>139,185</u>	<u>88,434</u>	<u>187,968</u>
CAPTIAL OUTLAY						
01-10-5500	EQUIPMENT PURCHASES	-	2,300	8,341	7,541	2,000
		<u>-</u>	<u>2,300</u>	<u>8,341</u>	<u>7,541</u>	<u>2,000</u>
Totals for dept 10-Municipal Court		<u>383,026</u>	<u>499,920</u>	<u>470,701</u>	<u>327,309</u>	<u>533,119</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL EXPENSE	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	2023 ACTUAL as of 10/31/23	2024 PRELIMINARY BUDGET
Dept 11-Finance						
PERSONAL SERVICES						
01-11-5010	SALARIES	280,681	340,480	338,886	260,319	350,694
01-11-5011	OVERTIME	210	100	100	-	100
01-11-5900	FICA MATCH	20,569	25,275	24,962	19,069	26,037
01-11-5910	RETIREMENT EXPENSE	42,183	52,177	51,923	39,881	53,742
01-11-5920	GROUP INSURANCE	35,778	51,346	51,823	40,647	53,455
01-11-5930	UNEMPLOYMENT INSURANCE	186	630	630	-	630
01-11-5940	WORKERS COMP.INSURANCE	357	400	215	215	400
		<u>379,964</u>	<u>470,408</u>	<u>468,539</u>	<u>360,131</u>	<u>485,058</u>
SUPPLIES AND MATERIALS						
01-11-5090	SUPPLIES/OFFICE EXPENSE	1,865	2,620	2,620	2,175	2,500
01-11-5120	VEHICLE GAS & OIL	-	400	400	-	400
		<u>1,865</u>	<u>3,020</u>	<u>3,020</u>	<u>2,175</u>	<u>2,900</u>
CONTRACTUAL SERVICES						
01-11-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	94,946	82,065	82,065	87,613	84,754
01-11-5070	TELEPHONE	987	990	990	821	990
01-11-5110	PRINTING & ADVERTISING	3,829	4,300	4,300	2,984	3,300
01-11-5140	EQUIPMENT RENTAL & MAINTENANCE	36,191	37,150	25,000	5,209	25,195
01-11-5150	OPERATING EXPENSE	1,665	2,100	2,100	1,436	2,000
01-11-5210	SCHOOLS & SEMINARS	5,026	4,220	4,220	3,530	4,420
		<u>142,644</u>	<u>130,825</u>	<u>118,675</u>	<u>101,593</u>	<u>120,659</u>
Totals for dept 11-Finance		<u>524,473</u>	<u>604,253</u>	<u>590,234</u>	<u>463,899</u>	<u>608,617</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL EXPENSE	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	2023 ACTUAL as of 10/31/23	2024 PRELIMINARY BUDGET
Dept 13-DEBT SERVICE						
CONTRACTUAL SERVICES						
01-13-5840	OPERATING TRANSFERS	590,779	475,000	510,000	383,805	510,000
		590,779	475,000	510,000	383,805	510,000
Totals for dept 13-DEBT SERVICE		590,779	475,000	510,000	383,805	510,000

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL EXPENSE	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	2023 ACTUAL as of 10/31/23	2024 PRELIMINARY BUDGET
Dept 14-Human Resources						
PERSONAL SERVICES						
01-14-5010	SALARIES	114,413	153,810	134,493	93,626	159,345
01-14-5011	OVERTIME	88	250	250	-	250
01-14-5020	PART - TIME HELP	15,273	13,500	14,595	12,189	13,905
01-14-5900	FICA MATCH	9,611	12,368	10,978	7,763	12,722
01-14-5910	RETIREMENT EXPENSE	21,618	25,670	22,809	16,161	26,580
01-14-5920	GROUP INSURANCE	22,531	28,926	26,892	19,709	36,985
01-14-5930	UNEMPLOYMENT INSURANCE	80	270	270	-	270
01-14-5940	WORKERS COMP.INSURANCE	153	200	92	92	200
		<u>183,767</u>	<u>234,994</u>	<u>210,379</u>	<u>149,540</u>	<u>250,257</u>
SUPPLIES AND MATERIALS						
01-14-5090	SUPPLIES/OFFICE EXPENSE	3,732	1,000	24,000	23,152	1,500
01-14-5095	Office Equip & Small Tools	409	-	541	541	-
		<u>4,141</u>	<u>1,000</u>	<u>24,541</u>	<u>23,693</u>	<u>1,500</u>
CONTRACTUAL SERVICES						
01-14-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	27,070	15,794	15,794	12,799	16,674
01-14-5070	TELEPHONE	567	570	570	471	570
01-14-5110	PRINTING & ADVERTISING	14,970	7,000	12,200	7,629	5,000
01-14-5140	EQUIPMENT RENTAL & MAINTENANCE	13,048	13,076	12,200	2,023	13,116
01-14-5210	SCHOOLS & SEMINARS	1,703	3,609	1,000	624	2,909
		<u>57,358</u>	<u>40,049</u>	<u>41,764</u>	<u>23,546</u>	<u>38,269</u>
CAPTIAL OUTLAY						
01-14-5500	EQUIPMENT PURCHASES	-	2,600	7,527	7,527	-
		<u>-</u>	<u>2,600</u>	<u>7,527</u>	<u>7,527</u>	<u>-</u>
Totals for dept 14-Human Resources		<u>245,266</u>	<u>278,643</u>	<u>284,211</u>	<u>204,306</u>	<u>290,026</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL EXPENSE	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	2023 ACTUAL as of 10/31/23	2024 PRELIMINARY BUDGET
Dept 15-Animal Control						
PERSONAL SERVICES						
01-15-5010	SALARIES	167,000	195,491	182,746	144,102	192,040
01-15-5011	OVERTIME	15,760	2,500	17,968	14,966	2,500
01-15-5020	PART-TIME HELP	9,214	7,800	10,530	9,023	7,800
01-15-5900	FICA MATCH	14,133	15,128	15,500	12,241	14,864
01-15-5910	RETIREMENT EXPENSE	26,122	30,332	31,045	24,173	29,804
01-15-5920	GROUP INSURANCE	27,228	39,536	36,361	30,645	41,126
01-15-5930	UNEMPLOYMENT INSURANCE	133	450	450	-	450
01-15-5940	WORKERS COMP.INSURANCE	1,429	1,550	1,325	1,325	1,550
		<u>261,019</u>	<u>292,787</u>	<u>295,925</u>	<u>236,475</u>	<u>290,134</u>
SUPPLIES AND MATERIALS						
01-15-5090	SUPPLIES/OFFICE EXPENSE	3,038	1,728	3,000	1,254	500
01-15-5095	Office Equip & Small Tools	535	975	3,000	1,729	3,996
01-15-5120	VEHICLE GAS & OIL	6,137	5,000	6,070	5,058	7,000
01-15-5190	JANITOR SUPPLIES	1,612	5,467	5,500	3,225	4,600
01-15-5200	UNIFORM EXPENSE	1,636	2,525	3,110	2,657	2,800
01-15-5255	USE OF DONATIONS	-	-	26,069	11,958	50,000
		<u>12,958</u>	<u>15,695</u>	<u>46,749</u>	<u>25,881</u>	<u>68,896</u>
CONTRACTUAL SERVICES						
01-15-5050	ELECTRICITY	7,320	7,250	8,200	6,918	8,000
01-15-5060	GAS (HEATING)	2,903	2,300	2,850	1,624	3,000
01-15-5070	TELEPHONE	5,750	5,471	5,550	4,595	5,660
01-15-5110	PRINTING & ADVERTISING	1,283	1,635	1,635	312	875
01-15-5130	VEHICLE REPAIRS & MAINTENANCE	2,996	5,350	5,350	1,633	7,950
01-15-5140	EQUIPMENT RENTAL & MAINTENANCE	2,884	3,650	3,650	946	2,300
01-15-5150	OPERATING EXPENSE	466	500	1,100	700	-
01-15-5180	POSTAGE	106	300	150	102	440
01-15-5210	SCHOOLS & SEMINARS	372	2,000	2,000	1,576	2,200
01-15-5250	CANINE EXPENSE	3,961	7,145	8,000	2,805	42,960
01-15-5260	VETERINARIAN FEES	4,157	24,781	80,000	71,021	94,000
01-15-5290	BUILDING REPAIR & MAINTENANCE	3,257	3,829	3,146	2,750	3,035
01-15-5340	BUILDING/VEHICLE INSURANCE	1,427	2,087	2,775	2,775	3,500
		<u>36,882</u>	<u>66,298</u>	<u>124,406</u>	<u>97,757</u>	<u>173,920</u>
CAPTIAL OUTLAY						
01-15-5500	EQUIPMENT PURCHASES	36,304	-	-	-	900
01-15-5540	CONSTRUCTION	-	6,000	6,000	-	-
		<u>36,304</u>	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>900</u>
Totals for dept 15-Animal Control		<u>347,163</u>	<u>380,780</u>	<u>473,080</u>	<u>360,113</u>	<u>533,850</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL EXPENSE	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	2023 ACTUAL as of 10/31/23	2024 PRELIMINARY BUDGET
Dept 17-Director of Public Works						
PERSONAL SERVICES						
01-17-5010	SALARIES	117,888	89,532	114,146	98,015	71,379
01-17-5900	FICA MATCH	8,840	6,482	8,450	7,261	5,277
01-17-5910	RETIREMENT EXPENSE	17,754	13,716	17,490	15,016	10,935
01-17-5920	GROUP INSURANCE	16,450	16,731	17,738	15,767	12,328
01-17-5930	UNEMPLOYMENT INSURANCE	27	90	90	-	90
01-17-5940	WORKERS COMP.INSURANCE	3,885	1,100	534	534	1,100
		<u>164,844</u>	<u>127,651</u>	<u>158,448</u>	<u>136,593</u>	<u>101,109</u>
SUPPLIES AND MATERIALS						
01-17-5090	SUPPLIES/OFFICE EXPENSE	180	100	100	4	100
01-17-5095	Office Equip & Small Tools	-	500	500	-	500
01-17-5120	VEHICLE GAS & OIL	110	2,000	550	435	600
		<u>290</u>	<u>2,600</u>	<u>1,150</u>	<u>439</u>	<u>1,200</u>
CONTRACTUAL SERVICES						
01-17-5070	TELEPHONE	1,253	1,524	1,524	1,263	1,524
01-17-5130	VEHICLE REPAIRS & MAINTENANCE	2,965	300	1,100	988	300
01-17-5210	SCHOOLS & SEMINARS	-	1,000	1,000	830	1,000
01-17-5340	BUILDING/VEHICLE INSURANCE	100	200	100	100	200
		<u>4,318</u>	<u>3,024</u>	<u>3,724</u>	<u>3,181</u>	<u>3,024</u>
CAPTIAL OUTLAY						
01-17-5500	EQUIPMENT PURCHASES	-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals for dept 17-Director of Public Works		<u>169,452</u>	<u>133,275</u>	<u>163,322</u>	<u>140,213</u>	<u>105,333</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL EXPENSE	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	2023 ACTUAL as of 10/31/23	2024 PRELIMINARY BUDGET
Dept 18-Library						
CONTRACTUAL SERVICES						
01-18-5050	ELECTRICITY	31,358	30,000	33,300	24,386	32,750
01-18-5290	BUILDING REPAIR & MAINTENANCE	38,763	50,000	41,031	41,031	50,000
01-18-5340	BUILDING/VEHICLE INSURANCE	1,680	4,000	3,966	3,966	4,500
		71,801	84,000	78,297	69,383	87,250
Totals for dept 18-Library		71,801	84,000	78,297	69,383	87,250

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL EXPENSE	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	2023 ACTUAL as of 10/31/23	2024 PRELIMINARY BUDGET
Dept 21-Engineering						
PERSONAL SERVICES						
01-21-5010	SALARIES	197,733	246,252	251,905	194,870	298,640
01-21-5011	OVERTIME	-	500	500	-	500
01-21-5900	FICA MATCH	14,894	18,509	18,881	14,609	22,517
01-21-5910	RETIREMENT EXPENSE	30,032	37,802	38,592	29,854	45,828
01-21-5920	GROUP INSURANCE	15,903	23,621	23,651	19,709	24,656
01-21-5930	UNEMPLOYMENT INSURANCE	80	270	270	-	270
01-21-5940	WORKERS COMP.INSURANCE	1,614	2,500	886	886	2,500
		<u>260,256</u>	<u>329,454</u>	<u>334,685</u>	<u>259,928</u>	<u>394,911</u>
SUPPLIES AND MATERIALS						
01-21-5090	SUPPLIES/OFFICE EXPENSE	864	2,000	2,000	835	1,500
01-21-5095	Office Equip & Small Tools	414	1,200	1,200	-	-
01-21-5120	VEHICLE GAS & OIL	1,802	3,500	2,500	1,206	2,500
01-21-5200	UNIFORM EXPENSE	-	200	200	104	200
		<u>3,080</u>	<u>6,900</u>	<u>5,900</u>	<u>2,145</u>	<u>4,200</u>
CONTRACTUAL SERVICES						
01-21-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	29,491	35,720	64,720	47,827	53,320
01-21-5070	TELEPHONE	1,014	1,016	1,011	842	1,016
01-21-5110	PRINTING & ADVERTISING	2,497	2,000	2,123	2,123	2,500
01-21-5130	VEHICLE REPAIRS & MAINTENANCE	631	1,150	1,300	1,180	850
01-21-5140	EQUIPMENT RENTAL & MAINTENANCE	2,069	4,100	4,200	4,181	20,100
01-21-5150	OPERATING EXPENSE	1,392	1,800	1,500	1,077	1,800
01-21-5210	SCHOOLS & SEMINARS	2,139	5,100	5,100	2,411	5,100
01-21-5629	REMONUMENTATION	-	1,200	1,200	-	1,200
		<u>39,233</u>	<u>52,086</u>	<u>81,154</u>	<u>59,641</u>	<u>85,886</u>
CAPTIAL OUTLAY						
01-21-5500	EQUIPMENT PURCHASES	12,931	-	-	-	-
		<u>12,931</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals for dept 21-Engineering		<u>315,500</u>	<u>388,440</u>	<u>421,739</u>	<u>321,714</u>	<u>484,997</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL EXPENSE	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	2023 ACTUAL as of 10/31/23	2024 PRELIMINARY BUDGET
Dept 22-Code Enforcement						
PERSONAL SERVICES						
01-22-5010	SALARIES	123,902	187,748	177,862	134,436	228,454
01-22-5011	OVERTIME	206	7,500	2,460	1,230	7,500
01-22-5370	STATE RETIREMENT PLAN	-	-	335	163	-
01-22-5900	FICA MATCH	9,202	14,404	13,038	9,961	17,518
01-22-5910	RETIREMENT EXPENSE	18,706	29,912	27,114	20,461	36,148
01-22-5920	GROUP INSURANCE	20,073	34,231	31,764	24,978	35,636
01-22-5930	UNEMPLOYMENT INSURANCE	106	360	360	-	360
01-22-5940	WORKERS COMP.INSURANCE	3,547	2,500	2,211	2,211	2,500
		<u>175,742</u>	<u>276,655</u>	<u>255,144</u>	<u>193,440</u>	<u>328,116</u>
SUPPLIES AND MATERIALS						
01-22-5090	SUPPLIES/OFFICE EXPENSE	346	700	700	519	1,000
01-22-5095	Office Equip & Small Tools	-	1,400	1,400	-	-
01-22-5120	VEHICLE GAS & OIL	6,502	7,500	8,813	7,403	10,000
01-22-5200	UNIFORM EXPENSE	1,695	2,000	1,800	721	2,000
		<u>8,543</u>	<u>11,600</u>	<u>12,713</u>	<u>8,643</u>	<u>13,000</u>
CONTRACTUAL SERVICES						
01-22-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	51,110	47,000	47,000	29,599	50,000
01-22-5070	TELEPHONE	7,725	7,776	7,776	6,472	7,775
01-22-5110	PRINTING & ADVERTISING	1,858	1,600	1,684	1,684	1,600
01-22-5130	VEHICLE REPAIRS & MAINTENANCE	6,970	4,800	7,000	5,097	6,000
01-22-5140	EQUIPMENT RENTAL & MAINTENANCE	14,589	16,450	16,450	1,141	14,450
01-22-5150	OPERATING EXPENSE	-	-	4	1	-
01-22-5180	POSTAGE	2,656	2,000	2,000	1,758	2,500
01-22-5210	SCHOOLS & SEMINARS	1,888	2,945	2,945	655	1,945
01-22-5291	LOT MAINTENANCE	-	2,000	2,000	-	2,000
01-22-5340	BUILDING/VEHICLE INSURANCE	300	400	400	400	400
01-22-5380	LEGAL FEES	-	200	-	-	200
01-22-5637	ASBESTOS ABATEMENT	2,152	3,500	5,000	2,195	3,500
		<u>89,248</u>	<u>88,671</u>	<u>92,259</u>	<u>49,002</u>	<u>90,370</u>
CAPTIAL OUTLAY						
01-22-5500	EQUIPMENT PURCHASE	18,365	-	-	-	36,638
01-22-5542	STRUCTURAL CONDEMNATION	33,918	30,000	50,000	28,750	50,000
		<u>52,283</u>	<u>30,000</u>	<u>50,000</u>	<u>28,750</u>	<u>86,638</u>
OTHER FINANCING USES						
01-22-5148	BAD DEBT EXPENSE	7,486	115,000	115,000	-	115,000
		<u>7,486</u>	<u>115,000</u>	<u>115,000</u>	<u>-</u>	<u>115,000</u>
Totals for dept 22-Code Enforcement		<u>333,302</u>	<u>521,926</u>	<u>525,116</u>	<u>279,835</u>	<u>633,124</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL EXPENSE	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	2023 ACTUAL as of 10/31/23	2024 PRELIMINARY BUDGET
Dept 23-General and Administrative						
CONTRACTUAL SERVICES						
01-23-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	578,518	20,738	20,738	19,238	19,237
01-23-5281	C.A.P.D.D. DUES	2,472	2,472	2,387	2,387	2,472
01-23-5282	METROPLAN DUES	27,119	27,119	27,119	27,119	27,119
01-23-5283	DEFENSE FUND DEDUCTIBLE	-	6,000	6,000	-	6,000
01-23-5284	MUNICIPAL LEAGUE DUES	89,061	96,430	96,430	96,430	96,207
01-23-5285	Jacksonville Health Dept Support	3,149	3,149	3,149	3,149	3,149
01-23-5310	ELECTION EXPENSE	34,507	-	-	-	-
01-23-5340	BUILDING/VEHICLE INSURANCE	4,526	9,920	10,375	10,375	13,900
01-23-5345	VEHICLE/PROPERTY LOSS PAYMENTS	-	25,000	25,000	-	25,000
01-23-5480	JACKSONVILLE ELDERLY PROGRAM	50,000	50,000	50,000	50,000	50,000
01-23-5487	ECONOMIC DEVELOPMENT	3,010	5,000	5,000	-	30,000
01-23-5836	SR.CITIZENS UTILITIES	31,660	24,735	32,000	25,195	33,585
01-23-5840	OPERATING TRANSFERS	5,400,000	510,000	1,650,000	-	500,000
01-23-5845	RENTAL PROPERTY EXPENSE	25,318	19,233	26,602	21,801	19,233
		6,249,340	799,796	1,954,800	255,694	825,902
Totals for dept 23-General and Administrative		6,249,340	799,796	1,954,800	255,694	825,902

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL EXPENSE	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	2023 ACTUAL as of 10/31/23	2024 PRELIMINARY 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	27	90	90	-	90
01-26-5940	WORKERS COMP.INSURANCE	-	100	100	-	100
		27	190	190	-	190
CONTRACTUAL SERVICES						
01-26-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	12,000	-	1,000	1,000	-
01-26-5150	OPERATING EXPENSE	2,922	-	3,000	1,625	-
		14,922	-	4,000	2,625	-
CAPITAL OUTLAY						
01-26-5500	EQUIPMENT PURCHASES	6,652	-	-	-	-
		6,652	-	-	-	-
Totals for dept 26-Director of Administration		21,601	190	4,190	2,625	190

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL EXPENSE	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	2023 ACTUAL as of 10/31/23	2024 PRELIMINARY BUDGET
Dept 29-City Mechanic						
PERSONAL SERVICES						
01-29-5010	SALARIES	127,708	177,198	174,653	132,968	186,054
01-29-5011	OVERTIME	62	600	1,113	914	600
01-29-5900	FICA MATCH	9,343	12,968	12,725	9,702	13,645
01-29-5910	RETIREMENT EXPENSE	19,452	27,239	26,897	20,511	28,595
01-29-5920	GROUP INSURANCE EXPENSE	28,999	40,736	35,477	29,564	42,475
01-29-5930	UNEMPLOYMENT INSURANCE	53	270	270	-	270
01-29-5940	WORKERS COMP.INSURANCE	2,898	2,500	1,061	1,061	2,500
		<u>188,515</u>	<u>261,511</u>	<u>252,196</u>	<u>194,720</u>	<u>274,139</u>
SUPPLIES AND MATERIALS						
01-29-5090	SUPPLIES/OFFICE EXPENSE	1,749	1,186	2,300	2,311	2,000
01-29-5095	Office Equip & Small Tools	-	-	328	328	-
01-29-5120	VEHICLE GAS & OIL	1,084	960	1,124	979	900
01-29-5200	UNIFORM EXPENSE	1,232	2,105	2,105	1,256	2,105
		<u>4,065</u>	<u>4,251</u>	<u>5,857</u>	<u>4,874</u>	<u>5,005</u>
CONTRACTUAL SERVICES						
01-29-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	-	-	-	-	150
01-29-5050	ELECTRICITY	2,475	2,592	4,500	3,206	4,250
01-29-5060	GAS (HEATING)	2,749	3,100	-	-	-
01-29-5070	TELEPHONE	2,887	3,192	4,200	3,564	4,110
01-29-5130	VEHICLE REPAIRS & MAINTENANCE	7,993	1,600	10,000	35,128	8,000
01-29-5140	EQUIPMENT RENTAL & MAINTENANCE	368	3,000	1,000	198	6,850
01-29-5290	BUILDING REPAIR & MAINTENANCE	1,125	-	480	480	500
01-29-5340	BUILDING/VEHICLE INSURANCE	-	-	2,156	2,156	2,500
		<u>17,597</u>	<u>13,484</u>	<u>22,336</u>	<u>44,732</u>	<u>26,360</u>
CAPTIAL OUTLAY						
01-29-5500	EQUIPMENT PURCHASES	9,227	-	-	-	15,000
		<u>9,227</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,000</u>
Totals for dept 29-City Mechanic		<u>219,404</u>	<u>279,246</u>	<u>280,389</u>	<u>244,326</u>	<u>320,504</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL EXPENSE	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	2023 ACTUAL as of 10/31/23	2024 PRELIMINARY BUDGET
Dept 30-Director of Information Technology						
PERSONAL SERVICES						
01-30-5010	SALARIES	150,238	154,811	149,157	113,117	159,620
01-30-5011	OVERTIME	-	100	100	-	100
01-30-5900	FICA MATCH	11,173	11,502	10,981	8,302	11,870
01-30-5910	RETIREMENT EXPENSE - APERS	22,878	23,732	22,332	16,811	24,469
01-30-5920	GROUP INSURANCE EXPENSE	21,417	22,420	19,362	16,504	23,308
01-30-5930	UNEMPLOYMENT INSURANCE	80	270	270	-	270
01-30-5940	WORKERS COMP.INSURANCE	178	205	107	107	205
		<u>205,964</u>	<u>213,040</u>	<u>202,309</u>	<u>154,841</u>	<u>219,842</u>
SUPPLIES AND MATERIALS						
01-30-5090	SUPPLIES/OFFICE EXPENSE	1,436	892	2,000	2,194	906
01-30-5095	Office Equip & Small Tools	771	724	1,000	906	1,355
01-30-5120	VEHICLE GAS & OIL	752	600	2,355	1,807	1,500
		<u>2,959</u>	<u>2,216</u>	<u>5,355</u>	<u>4,907</u>	<u>3,761</u>
CONTRACTUAL SERVICES						
01-30-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	131,472	145,398	145,398	115,593	181,738
01-30-5070	TELEPHONE	2,182	2,196	2,168	1,804	2,180
01-30-5130	VEHICLE REPAIRS & MAINTENANCE	296	700	1,100	1,008	700
01-30-5140	EQUIPMENT RENTAL & MAINTENANCE	164,520	196,239	196,239	180,998	193,311
01-30-5210	SCHOOLS & SEMINARS	2,105	2,204	2,204	-	1,904
		<u>300,575</u>	<u>346,737</u>	<u>347,109</u>	<u>299,403</u>	<u>379,833</u>
CAPTIAL OUTLAY						
01-30-5500	EQUIPMENT PURCHASES	109,163	35,504	47,000	39,971	37,593
		<u>109,163</u>	<u>35,504</u>	<u>47,000</u>	<u>39,971</u>	<u>37,593</u>
Totals for dept 30-Director of Information Technology		<u>618,661</u>	<u>597,497</u>	<u>601,773</u>	<u>499,122</u>	<u>641,029</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL EXPENSE	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	2023 ACTUAL as of 10/31/23	2024 PRELIMINARY BUDGET
Dept 40-Parks and Recreation-Admin						
PERSONAL SERVICES						
01-40-5010	SALARIES	321,618	375,711	378,605	288,595	385,693
01-40-5011	OVERTIME	6,912	5,000	3,829	4,445	5,000
01-40-5020	PART-TIME HELP	44,221	170,750	97,890	42,192	170,750
01-40-5900	FICA MATCH	27,809	37,033	34,356	24,969	37,696
01-40-5910	RETIREMENT EXPENSE - APERS	50,485	75,560	67,442	46,769	77,089
01-40-5920	GROUP INSURANCE EXPENSE	41,440	44,841	47,596	37,936	53,455
01-40-5930	UNEMPLOYMENT INSURANCE	213	720	720	-	720
01-40-5940	WORKERS COMP.INSURANCE	3,968	1,550	7,497	7,497	1,550
		<u>496,666</u>	<u>711,165</u>	<u>637,935</u>	<u>452,403</u>	<u>731,953</u>
SUPPLIES AND MATERIALS						
01-40-5090	SUPPLIES/OFFICE EXPENSE	97,764	201,550	201,550	166,196	210,150
01-40-5095	Office Equip & Small Tools	1,061	-	1,804	1,804	1,500
		<u>98,825</u>	<u>201,550</u>	<u>203,354</u>	<u>168,000</u>	<u>211,650</u>
CONTRACTUAL SERVICES						
01-40-5110	PRINTING & ADVERTISING	88,490	87,542	97,542	92,272	99,132
01-40-5140	EQUIPMENT RENTAL & MAINTENANCE	13,253	14,689	14,689	12,784	11,820
01-40-5150	OPERATING EXPENSE	8,012	7,974	8,300	7,195	10,144
01-40-5210	SCHOOLS & SEMINARS	10,492	12,939	12,939	12,966	15,234
01-40-5290	BUILDING REPAIR & MAINTENANCE	329	-	-	-	-
01-40-5340	BUILDING/VEHICLE INSURANCE	9,090	19,090	21,347	21,347	24,000
		<u>129,666</u>	<u>142,234</u>	<u>154,817</u>	<u>146,564</u>	<u>160,330</u>
CAPTIAL OUTLAY						
01-40-5500	EQUIPMENT PURCHASE	-	50,000	50,000	-	36,000
		<u>-</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>36,000</u>
Totals for dept 40-Parks and Recreation-Admin		<u>725,157</u>	<u>1,104,949</u>	<u>1,046,106</u>	<u>766,967</u>	<u>1,139,933</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL EXPENSE	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	2023 ACTUAL as of 10/31/23	2024 PRELIMINARY BUDGET
Dept 41-Parks and Recreation-com Ctr						
SUPPLIES AND MATERIALS						
01-41-5090	SUPPLIES/OFFICE EXPENSE	11,889	7,000	7,000	2,529	4,334
01-41-5095	Office Equip & Small Tools	11,307	1,000	1,000	966	1,000
01-41-5190	JANITOR SUPPLIES	14,337	20,000	20,000	-	-
01-41-5200	UNIFORM EXPENSE	-	1,500	1,500	1,030	3,000
		<u>37,533</u>	<u>29,500</u>	<u>29,500</u>	<u>4,525</u>	<u>8,334</u>
CONTRACTUAL SERVICES						
01-41-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	25,042	26,780	26,780	17,570	26,780
01-41-5050	ELECTRICITY	106,070	108,925	105,000	85,354	107,500
01-41-5060	GAS (HEATING)	47,494	44,000	50,917	28,639	51,375
01-41-5070	TELEPHONE	7,094	7,380	7,723	6,406	7,700
01-41-5140	EQUIPMENT RENTAL & MAINTENANCE	5,881	6,230	6,230	6,482	5,865
01-41-5290	BUILDING REPAIR & MAINTENANCE	16,425	-	16,000	15,402	-
		<u>208,006</u>	<u>193,315</u>	<u>212,650</u>	<u>159,853</u>	<u>199,220</u>
CAPTIAL OUTLAY						
01-41-5500	EQUIPMENT PURCHASE	34,100	25,000	25,000	657	26,500
		<u>34,100</u>	<u>25,000</u>	<u>25,000</u>	<u>657</u>	<u>26,500</u>
Totals for dept 41-Parks and Recreation-com Ctr		<u>279,639</u>	<u>247,815</u>	<u>267,150</u>	<u>165,035</u>	<u>234,054</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL EXPENSE	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	2023 ACTUAL as of 10/31/23	2024 PRELIMINARY BUDGET
Dept 44-Parks and Recreation-Recreation						
PERSONAL SERVICES						
01-44-5010	SALARIES	45,020	46,053	46,939	36,311	47,434
01-44-5011	OVERTIME	2,466	3,000	3,474	2,498	3,000
01-44-5020	PART-TIME HELP	33,449	37,500	36,424	31,098	37,500
01-44-5900	FICA MATCH	6,052	6,437	6,454	5,199	6,543
01-44-5910	RETIREMENT EXPENSE - APERS	11,526	12,494	12,533	10,235	12,706
01-44-5920	GROUP INSURANCE EXPENSE	11,225	11,810	12,426	9,855	12,328
01-44-5930	UNEMPLOYMENT INSURANCE	53	180	180	-	180
01-44-5940	WORKERS COMP.INSURANCE	1,477	105	962	962	105
		<u>111,268</u>	<u>117,579</u>	<u>119,392</u>	<u>96,158</u>	<u>119,796</u>
SUPPLIES AND MATERIALS						
01-44-5090	SUPPLIES/OFFICE EXPENSE	16,381	12,525	17,431	14,853	6,945
01-44-5095	Office Equip & Small Tools	295	-	-	-	-
		<u>16,676</u>	<u>12,525</u>	<u>17,431</u>	<u>14,853</u>	<u>6,945</u>
CONTRACTUAL SERVICES						
01-44-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	3,379	5,000	1,800	1,076	-
01-44-5050	ELECTRICITY	8,363	8,650	7,800	5,953	8,000
01-44-5060	GAS (HEATING)	3,499	3,350	3,500	2,455	3,965
01-44-5070	TELEPHONE	8,642	8,550	8,650	7,179	8,650
01-44-5110	PRINTING & ADVERTISING	-	-	395	(700)	-
01-44-5140	EQUIPMENT RENTAL & MAINTENANCE	3,016	3,580	2,000	1,576	1,480
01-44-5290	BUILDING REPAIR & MAINTENANCE	2,369	2,676	2,676	2,223	1,480
01-44-5340	BUILDING/VEHICLE INSURANCE	1,467	1,957	2,560	2,560	3,000
		<u>30,735</u>	<u>33,763</u>	<u>29,381</u>	<u>22,322</u>	<u>26,575</u>
CAPTIAL OUTLAY						
01-44-5500	EQUIPMENT PURCHASE	1,779	-	-	931	-
		<u>1,779</u>	<u>-</u>	<u>-</u>	<u>931</u>	<u>-</u>
Totals for dept 44-Parks and Recreation-Recreation		<u>160,458</u>	<u>163,867</u>	<u>166,204</u>	<u>134,264</u>	<u>153,316</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL EXPENSE	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	2023 ACTUAL as of 10/31/23	2024 PRELIMINARY BUDGET
Dept 45-Parks and Recreation-athletics						
PERSONAL SERVICES						
01-45-5010	SALARIES	85,900	112,212	93,239	62,131	113,972
01-45-5011	OVERTIME	6,882	4,500	6,834	6,410	4,500
01-45-5020	PART-TIME HELP	100,978	125,000	130,050	93,020	125,000
01-45-5900	FICA MATCH	14,578	18,124	16,711	12,099	18,442
01-45-5910	RETIREMENT EXPENSE - APERS	23,586	17,880	23,223	20,558	18,150
01-45-5920	GROUP INSURANCE EXPENSE	17,774	23,621	22,881	15,767	12,328
01-45-5930	UNEMPLOYMENT INSURANCE	80	270	270	-	270
01-45-5940	WORKERS COMP.INSURANCE	1,726	2,500	2,307	2,307	2,500
		<u>251,504</u>	<u>304,107</u>	<u>295,515</u>	<u>212,292</u>	<u>295,162</u>
SUPPLIES AND MATERIALS						
01-45-5090	SUPPLIES/OFFICE EXPENSE	49,851	22,000	45,000	39,123	27,000
01-45-5095	Office Equip & Small Tools	1,714	207	207	-	207
01-45-5200	UNIFORM EXPENSE	1,627	2,000	2,000	-	18,500
		<u>53,192</u>	<u>24,207</u>	<u>47,207</u>	<u>39,123</u>	<u>45,707</u>
CONTRACTUAL SERVICES						
01-45-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	71,511	75,000	75,000	49,709	72,500
01-45-5050	ELECTRICITY	74,895	77,950	75,500	47,231	78,000
01-45-5070	TELEPHONE	3,001	3,018	3,018	2,514	3,050
01-45-5140	EQUIPMENT RENTAL & MAINTENANCE	2,962	6,000	6,000	-	6,000
		<u>152,369</u>	<u>161,968</u>	<u>159,518</u>	<u>99,454</u>	<u>159,550</u>
CAPTIAL OUTLAY						
01-45-5500	EQUIPMENT PURCHASE	1,209	2,000	2,000	529	2,000
		<u>1,209</u>	<u>2,000</u>	<u>2,000</u>	<u>529</u>	<u>2,000</u>
OTHER FINANCING USES						
01-45-5147	COST OF GOODS SOLD	47,911	50,000	50,000	-	50,000
		<u>47,911</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Totals for dept 45-Parks and Recreation-athletics		<u>506,185</u>	<u>542,282</u>	<u>554,240</u>	<u>351,398</u>	<u>552,419</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL EXPENSE	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	2023 ACTUAL as of 10/31/23	2024 PRELIMINARY BUDGET
Dept 46-Parks and Recreation-aquatic						
PERSONAL SERVICES						
01-46-5010	SALARIES	52,291	53,030	73,145	58,845	54,621
01-46-5011	OVERTIME	18,076	1,000	16,354	16,089	1,000
01-46-5020	PART - TIME HELP	227,771	323,925	335,000	238,190	323,925
01-46-5900	FICA MATCH	22,595	28,730	32,303	23,850	28,953
01-46-5910	RETIREMENT EXPENSE - APERS	16,016	26,773	22,679	13,843	27,016
01-46-5920	GROUP INSURANCE EXPENSE	11,647	11,810	10,060	5,911	5,490
01-46-5930	UNEMPLOYMENT INSURANCE	240	809	809	-	809
01-46-5940	WORKERS COMP.INSURANCE	5,195	5,000	1,153	1,153	5,000
		<u>353,831</u>	<u>451,077</u>	<u>491,503</u>	<u>357,881</u>	<u>446,814</u>
SUPPLIES AND MATERIALS						
01-46-5090	SUPPLIES/OFFICE EXPENSE	79,216	64,070	124,873	102,527	93,691
01-46-5095	Office Equip & Small Tools	-	373	1,391	1,391	500
01-46-5200	UNIFORM EXPENSE	-	1,000	1,141	1,141	2,500
		<u>79,216</u>	<u>65,443</u>	<u>127,405</u>	<u>105,059</u>	<u>96,691</u>
CONTRACTUAL SERVICES						
01-46-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	43,075	56,668	56,668	48,868	58,012
01-46-5050	ELECTRICITY	16,421	16,500	18,100	16,708	17,850
01-46-5060	GAS (HEATING)	335	425	2,000	1,159	2,000
01-46-5070	TELEPHONE	4,685	4,760	4,760	3,963	4,750
01-46-5140	EQUIPMENT RENTAL & MAINTENANCE	5,556	3,800	16,000	13,154	3,800
01-46-5290	BUILDING REPAIR & MAINTENANCE	957	-	14,957	15,610	-
01-46-5340	BUILDING/VEHICLE INSURANCE	1,105	2,215	2,415	2,415	3,000
		<u>72,134</u>	<u>84,368</u>	<u>114,900</u>	<u>101,877</u>	<u>89,412</u>
CAPTIAL OUTLAY						
01-46-5500	EQUIPMENT PURCHASE	9,633	-	752	752	16,600
		<u>9,633</u>	<u>-</u>	<u>752</u>	<u>752</u>	<u>16,600</u>
OTHER FINANCING USES						
01-45-5147	COST OF GOODS SOLD	16,127	11,150	11,150	-	30,789
		<u>16,127</u>	<u>11,150</u>	<u>11,150</u>	<u>-</u>	<u>30,789</u>
Totals for dept 46-Parks and Recreation-aquatic		<u>530,941</u>	<u>612,038</u>	<u>745,710</u>	<u>565,569</u>	<u>680,306</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL EXPENSE	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	2023 ACTUAL as of 10/31/23	2024 PRELIMINARY BUDGET
Dept 48-Parks and Recreation-building maintenance						
PERSONAL SERVICES						
01-48-5010	SALARIES	145,758	155,314	159,688	123,879	159,973
01-48-5011	OVERTIME	7,204	15,000	10,019	5,201	15,000
01-48-5020	PART-TIME HELP	228	27,456	10,560	-	27,456
01-48-5900	FICA MATCH	10,975	14,496	12,954	9,128	14,852
01-48-5910	RETIREMENT EXPENSE - APERS	23,224	30,298	27,632	19,790	31,012
01-48-5920	GROUP INSURANCE EXPENSE	36,626	40,736	42,865	33,997	42,475
01-48-5930	UNEMPLOYMENT INSURANCE	80	270	270	-	270
01-48-5940	WORKERS COMP.INSURANCE	1,532	1,800	2,660	2,660	1,800
		<u>225,627</u>	<u>285,370</u>	<u>266,648</u>	<u>194,655</u>	<u>292,838</u>
SUPPLIES AND MATERIALS						
01-48-5090	SUPPLIES/OFFICE EXPENSE	15,913	5,000	31,438	25,253	5,000
01-48-5095	Office Equip & Small Tools	514	500	5,000	3,706	5,000
01-40-5190	JANITOR SUPPLIES	-	-	-	-	20,000
01-48-5200	UNIFORM EXPENSE	1,055	1,000	1,370	1,037	2,000
		<u>17,482</u>	<u>6,500</u>	<u>37,808</u>	<u>29,996</u>	<u>32,000</u>
CONTRACTUAL SERVICES						
01-48-5140	EQUIPMENT RENTAL & MAINTENANCE	49,461	37,242	50,000	44,359	45,000
01-48-5290	BUILDING REPAIR & MAINTENANCE	216,148	260,770	260,770	191,291	294,553
		<u>265,609</u>	<u>298,012</u>	<u>310,770</u>	<u>235,650</u>	<u>339,553</u>
CAPTIAL OUTLAY						
01-48-5500	EQUIPMENT PURCHASE	11,266	14,000	14,000	9,120	20,000
Totals for dept 48-Parks and Recreation-building maintenance		<u>519,984</u>	<u>603,882</u>	<u>629,226</u>	<u>469,421</u>	<u>684,391</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL EXPENSE	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	2023 ACTUAL as of 10/31/23	2024 PRELIMINARY BUDGET
Dept 49-Parks and Recreation-maintenance						
PERSONAL SERVICES						
01-49-5010	SALARIES	182,340	270,230	239,050	168,133	331,044
01-49-5011	OVERTIME	36,892	35,000	32,675	25,870	35,000
01-49-5020	PART-TIME HELP	100,668	128,400	127,757	99,641	121,200
01-49-5900	FICA MATCH	23,786	32,190	29,533	21,663	36,228
01-49-5910	RETIREMENT EXPENSE - APERS	42,763	59,079	53,907	39,949	68,901
01-49-5920	GROUP INSURANCE EXPENSE	51,322	63,156	66,514	51,682	69,925
01-49-5930	UNEMPLOYMENT INSURANCE	293	989	989	-	989
01-49-5940	WORKERS COMP.INSURANCE	5,522	7,300	5,382	5,382	7,300
		<u>443,586</u>	<u>596,344</u>	<u>555,807</u>	<u>412,320</u>	<u>670,587</u>
SUPPLIES AND MATERIALS						
01-49-5090	SUPPLIES/OFFICE EXPENSE	17,840	20,500	25,000	20,125	23,500
01-49-5095	Office Equip & Small Tools	3,487	5,000	5,000	1,963	5,000
01-49-5120	VEHICLE GAS & OIL	43,028	40,000	46,330	37,546	40,000
01-49-5135	TIRES & TIRE REPAIR	2,892	4,500	8,000	6,504	4,500
01-49-5190	JANITOR SUPPLIES	-	-	-	-	-
01-49-5200	UNIFORM EXPENSE	6,005	4,000	6,000	4,355	4,000
		<u>73,252</u>	<u>74,000</u>	<u>90,330</u>	<u>70,493</u>	<u>77,000</u>
CONTRACTUAL SERVICES						
01-49-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	-	2,759	15,000	9,785	-
01-49-5050	ELECTRICITY	11,695	11,500	15,000	11,775	12,300
01-49-5060	GAS (HEATING)	3,596	4,865	8,000	6,044	8,000
01-49-5070	TELEPHONE	9,526	9,560	12,230	10,171	10,253
01-49-5130	VEHICLE REPAIRS & MAINTENANCE	16,263	15,000	45,000	30,611	20,000
01-49-5140	EQUIPMENT RENTAL & MAINTENANCE	51,087	20,000	70,000	62,996	20,000
01-49-5210	SCHOOLS & SEMINARS	1,313	-	-	-	-
01-49-5290	BUILDING REPAIR & MAINTENANCE	15,874	-	16,000	11,120	-
01-49-5340	BUILDING/VEHICLE INSURANCE	6,878	13,878	12,796	12,796	13,878
01-49-5842	LANDSCAPE/TURF MAINTENANCE	33,934	46,660	55,000	47,720	48,660
		<u>150,166</u>	<u>124,222</u>	<u>249,026</u>	<u>203,018</u>	<u>133,091</u>
CAPTIAL OUTLAY						
01-49-5500	EQUIPMENT PURCHASE	59,333	73,000	152,333	72,243	15,000
01-49-5540	CONSTRUCTION	10,500	-	-	-	-
		<u>69,833</u>	<u>73,000</u>	<u>152,333</u>	<u>72,243</u>	<u>15,000</u>
Totals for dept 49-Parks and Recreation-maintenance		<u>736,837</u>	<u>867,566</u>	<u>1,047,496</u>	<u>758,074</u>	<u>895,678</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL EXPENSE	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	2023 ACTUAL as of 10/31/23	2024 PRELIMINARY BUDGET
Dept 58-Ordinance 708						
SUPPLIES AND MATERIALS						
01-58-5090	SUPPLIES/OFFICE EXPENSE	-	12,002	12,002	-	13,072
		-	12,002	12,002	-	13,072
CONTRACTUAL SERVICES						
01-58-5140	EQUIPMENT RENTAL & MAINTENANCE	-	-	38	38	-
		-	-	38	38	-
Totals for dept 58-Ordinance 708		-	12,002	12,040	38	13,072

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL EXPENSE	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	2023 ACTUAL as of 10/31/23	2024 PRELIMINARY BUDGET
Dept 90-Contingency						
CONTRACTUAL SERVICES						
01-90-5980	CONTINGENCY	-	100,000	100,000	-	100,000
		-	100,000	100,000	-	100,000
Totals for dept 90-Contingency		-	100,000	100,000	-	100,000
TOTAL APPROPRIATIONS		28,249,096	25,111,377	26,505,100	18,274,812	27,142,604



CITY OF JACKSONVILLE, ARKANSAS

STREET FUND

BUDGETARY REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET 2024

Revenues:

Intergovernmental:

State gasoline tax turnback	2,328,683
County road tax	440,000
Grant income	3,860,359
Operating transfers in	-
Total Intergovernmental	6,629,042

Investment income	20,000
Miscellaneous	3,500
Total Revenues	6,652,542

Expenditures:

Public works:

Personal services	1,167,151
Supplies and materials	114,410
Contractual services	656,578
Capital outlay	4,706,050
Total Expenditures	6,644,189

Excess(deficiency) of revenues and other sources over expenditures and other uses	8,353
---	-------

BUDGET REPORT FOR CITY OF JACKSONVILLE
Street Revenues

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL REVENUES	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	2023 ACTUAL as of 10/31/23	2024 PRELIMINARY BUDGET
INTERGOVERNMENTAL:						
02-00-4055	3-MIL ROAD TAX	440,125	420,000	446,000	235,781	440,000
02-00-4070	STATE GAS TURNBACK	2,543,867	2,295,542	2,548,687	1,655,251	2,328,683
02-00-4400	GRANT INCOME	-	500,000	5,506,834	3,006,834	3,860,359
	Total Intergovernmental	2,983,992	3,215,542	8,501,521	4,897,866	6,629,042
MISCELLANEOUS:						
02-00-4890	PLAT FEES	2,010	500	1,800	1,780	1,500
02-00-4900	MISCELLANEOUS INCOME	12,635	1,000	1,586	1,444	2,000
02-00-4930	WORKERS COMP.REIMBURSEMENTS	978	-	-	-	-
	Total Miscellaneous	15,623	1,500	3,386	3,224	3,500
INVESTMENT INCOME:						
02-00-4700	GAIN(LOSS) ON SALE OF CAPITAL ASSETS	59,088	-	-	-	-
02-00-4710	INTEREST INCOME	55,890	8,000	170,000	104,395	20,000
		114,978	8,000	170,000	104,395	20,000
02-00-4940	Transfers in	-	-	-	-	-
	Total Operating transfers-in	-	-	-	-	-
RESERVED FUND BALANCE:						
02-00-4990	OPENING BALANCE	-	-	-	-	-
		-	-	-	-	-
Total Estimated Revenues		3,114,593	3,225,042	8,674,907	5,005,485	6,652,542

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 02 - Street Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL EXPENSE	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	2023 ACTUAL as of 10/31/23	2024 PRELIMINARY BUDGET
PERSONAL SERVICES						
5010	SALARIES	516,677	717,494	602,029	397,212	741,333
5011	OVERTIME	8,732	11,000	9,432	5,279	11,000
5020	PART-TIME HELP	54,678	145,500	78,163	29,864	100,310
5900	FICA MATCH	42,880	55,807	47,343	31,672	57,914
5910	RETIREMENT EXPENSE - APERS	84,909	115,748	96,818	63,720	119,400
5920	GROUP INSURANCE EXPENSE	85,223	128,016	107,273	70,155	113,845
5930	UNEMPLOYMENT INSURANCE	399	1,349	1,349	-	1,349
5940	WORKERS COMP.INSURANCE	19,760	22,000	15,354	15,354	22,000
PERSONAL SERVICES		813,258	1,196,914	957,761	613,256	1,167,151
CONTRACTUAL SERVICES						
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	71,157	125,783	150,000	141,089	129,633
5050	ELECTRICITY	5,536	5,735	6,500	5,198	6,500
5060	GAS (HEATING)	5,591	3,850	8,000	5,472	8,400
5070	TELEPHONE	9,455	9,492	9,492	8,104	9,795
5110	PRINTING & ADVERTISING	-	1,000	1,000	38	500
5130	VEHICLE REPAIRS & MAINTENANCE	22,123	29,100	29,100	24,264	29,100
5140	EQUIPMENT RENTAL & MAINTENANCE	39,338	31,204	40,900	54,946	33,254
5150	OPERATING EXPENSE	8,484	10,000	10,000	4,716	12,000
5210	SCHOOLS & SEMINARS	5,786	2,325	2,325	996	2,325
5271	ACCOUNTING SERVICES SALARY/EXP.	6,000	6,000	6,000	3,000	6,000
5272	D. P. W. SALARY & EXPENSE	15,900	15,900	15,900	7,950	15,900
5290	BUILDING REPAIR & MAINTENANCE	3,440	-	854	854	3,000
5340	BUILDING/VEHICLE INSURANCE	14,284	14,700	25,653	25,653	29,637
5488	CENTRAL ARKANSAS TRANSIT	-	87,484	-	-	100,000
5530	STREET & TRAFFIC LIGHTS	203,017	190,000	211,000	200,572	200,500
5535	SIGNS & TRAFFIC MAINTENANCE	27,777	71,640	50,000	31,669	24,321
5628	BEAVER CONTROL	10,895	10,848	10,848	8,171	10,848
5636	MOSQUITO CONTROL	9,324	15,000	15,000	15,702	29,865
5842	TREES,PLANTS,FLOWERS ETC.	1,438	4,000	4,000	3,485	5,000
CONTRACTUAL SERVICES		459,545	634,061	596,572	541,879	656,578
SUPPLIES AND MATERIALS						
5090	SUPPLIES/OFFICE EXPENSE	21,726	13,951	13,951	7,285	20,740
5095	Office Equip & Small Tools	1,253	2,269	2,269	658	-
5120	VEHICLE GAS & OIL	77,506	67,000	82,000	55,595	70,000
5135	TIRES & TIRE REPAIR	9,218	15,500	12,000	8,530	15,500
5200	UNIFORM EXPENSE	8,713	8,170	8,170	6,661	8,170
SUPPLIES AND MATERIALS		118,416	106,890	118,390	78,729	114,410
CAPITAL OUTLAY						
5500	EQUIPMENT PURCHASES	325,011	21,530	21,530	9,379	306,050
5540	CONSTRUCTION	683,258	-	6,870,000	6,762,059	3,000,000
5625	DRAINAGE PROJECTS	115,517	215,647	30,654	2,366	120,000
5630	ASPHALT/SEALING MAINTENANCE	757,336	375,000	50,000	19,049	605,000
5633	SIDEWALK, CURBS, & GUTTERS	25,204	675,000	30,000	4,267	675,000
CAPTIAL OUTLAY		1,906,326	1,287,177	7,002,184	6,797,120	4,706,050
APPROPRIATIONS - FUND 02		3,297,545	3,225,042	8,674,907	8,030,984	6,644,189



CITY OF JACKSONVILLE, ARKANSAS

SANITATION SERVICES FUND

BUDGETARY CHANGES IN REVENUES, EXPENSES, AND RETAINED EARNINGS

BUDGET 2024

Revenues:

Charges for services	2,073,000
Other operating income	24,596
Nonoperating income	<u>10,000</u>
Total Income	2,107,596

Operating expenses:

Salaries, wages and employee benefits	895,206
Supplies and materials	285,562
Contractual services	329,100
Depreciation	301,214
Landfill fees	272,000
Other	<u>13,000</u>
Total Operating expenses	2,096,082

Net gain (loss)

11,514

BUDGET REPORT FOR CITY OF JACKSONVILLE
Sanitation Revenues

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL REVENUES	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	2023 ACTUAL as of 10/31/23	2024 PRELIMINARY BUDGET
CHARGES FOR SERVICES						
04-00-4380	SANITATION FEES	1,822,712	1,820,000	1,828,100	1,371,957	2,000,000
04-00-4383	CUSTOMER TRASH PICKUP	16,738	14,000	14,000	12,720	15,000
04-00-4385	RECYCLING INCOME	29,189	30,000	30,000	9,539	10,000
04-00-4387	PENALTIES ASSESSED	48,766	45,000	45,000	35,030	48,000
	Total Charges for services	1,917,405	1,909,000	1,917,100	1,429,246	2,073,000
LICENSES AND PERMITS						
04-00-4381	FRANCHISE DUMPSTER FEES	22,204	25,799	25,799	14,480	19,096
INTERGOVERNMENTAL						
04-00-4400	GRANT INCOME	-	-	577,262	-	-
MISCELLANEOUS						
04-00-4700	GAIN(LOSS) ON SALE OF CAPITAL ASSETS	-	-	-	(37,636)	-
04-00-4900	MISCELLANEOUS INCOME	7,041	3,500	4,906	3,492	5,500
	Total Miscellaneous	7,041	3,500	4,906	(34,144)	5,500
INVESTMENT INCOME						
04-00-4710	INTEREST INCOME	18,806	2,000	48,000	24,315	10,000
	Total Estimated Revenues	1,965,456	1,940,299	2,573,067	1,433,897	2,107,596

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 04 - Sanitation Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL EXPENSE	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	2023 ACTUAL as of 10/31/23	2024 PRELIMINARY BUDGET
PERSONAL SERVICES						
5010	SALARIES	540,655	592,016	576,613	461,093	610,091
5011	OVERTIME	1,628	4,000	16,623	14,639	4,000
5020	PART-TIME HELP	12,065	7,000	7,353	3,318	7,000
5900	FICA MATCH	40,063	44,268	43,187	34,905	45,916
5910	RETIREMENT EXPENSE - APERS	33,334	92,383	89,909	72,577	95,151
5920	GROUP INSURANCE EXPENSE	103,559	119,808	103,407	90,678	106,909
5930	UNEMPLOYMENT INSURANCE	426	1,439	1,439	-	1,439
5940	WORKERS COMP.INSURANCE	23,284	24,700	30,437	30,437	24,700
		<u>755,014</u>	<u>885,614</u>	<u>868,968</u>	<u>707,647</u>	<u>895,206</u>
CONTRACTUAL SERVICES						
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	13,923	12,840	55,025	51,670	13,660
5050	ELECTRICITY	7,217	7,500	7,500	5,166	7,000
5070	TELEPHONE	4,454	4,695	4,718	3,932	4,750
5110	PRINTING & ADVERTISING	113	1,865	1,065	530	1,865
5130	VEHICLE REPAIRS & MAINTENANCE	164,220	147,500	271,915	257,091	208,500
5140	EQUIPMENT RENTAL & MAINTENANCE	21,851	22,250	33,000	28,661	22,270
5150	OPERATING EXPENSE	1,346	1,200	1,400	1,084	1,400
5210	SCHOOLS & SEMINARS	3,215	1,905	2,774	2,354	3,975
5270	CITY ENGINEER EXPENSE/SALARY	20,000	20,000	20,000	10,000	20,000
5271	ACCOUNTING SERVICES SALARY/EXP.	12,000	12,000	12,000	6,000	12,000
5272	D.P.W. SALARY & EXPENSE	15,000	15,000	15,000	7,500	15,000
5290	BUILDING REPAIR & MAINTENANCE	2,118	3,000	1,269	696	3,280
5340	BUILDING/VEHICLE INSURANCE	9,126	13,259	13,651	13,651	15,400
		<u>274,583</u>	<u>263,014</u>	<u>439,317</u>	<u>388,335</u>	<u>329,100</u>
SUPPLIES AND MATERIALS						
5090	SUPPLIES/OFFICE EXPENSE	54,715	36,600	48,000	48,162	37,900
5095	Office Equip & Small Tools	1,018	-	6,360	6,360	-
5120	VEHICLE GAS & OIL	194,283	206,533	170,980	142,487	206,533
5135	TIRES & TIRE REPAIR	25,624	24,168	38,000	31,050	35,000
5200	UNIFORM EXPENSE	6,441	6,129	6,520	4,727	6,129
		<u>282,081</u>	<u>273,430</u>	<u>269,860</u>	<u>232,786</u>	<u>285,562</u>
OTHER FINANCING USES						
5148	BAD DEBT EXPENSE	12,816	13,000	13,000	9,612	13,000
5490	LANDFILL FEES	272,070	272,000	837,900	788,972	272,000
5810	DEPRECIATION EXPENSE-RECYCLING	249,442	250,194	250,472	246,763	301,214
		<u>534,328</u>	<u>535,194</u>	<u>1,101,372</u>	<u>1,045,347</u>	<u>586,214</u>
APPROPRIATIONS - FUND 04						
		<u>1,846,006</u>	<u>1,957,252</u>	<u>2,679,517</u>	<u>2,374,115</u>	<u>2,096,082</u>

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 04 - Sanitation Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL EXPENSE	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	2023 ACTUAL as of 10/31/23	2024 PRELIMINARY BUDGET
Dept 08 - TRASH						
PERSONAL SERVICES						
5010	SALARIES	163,988	306,481	178,125	133,345	315,271
5011	OVERTIME	371	1,000	5,960	5,164	1,000
5020	PART-TIME HELP	8,964	7,000	4,353	1,661	7,000
5900	FICA MATCH	12,180	23,277	13,752	10,373	24,032
5910	RETIREMENT EXPENSE - APERS	9,642	48,179	28,202	21,220	49,525
5920	GROUP INSURANCE EXPENSE	27,208	50,146	22,466	18,721	46,616
5930	UNEMPLOYMENT INSURANCE	213	719	719	-	719
5940	WORKERS COMP.INSURANCE	11,190	12,000	17,604	17,604	12,000
PERSONAL SERVICES		<u>233,756</u>	<u>448,802</u>	<u>271,181</u>	<u>208,088</u>	<u>456,163</u>
CONTRACTUAL SERVICES						
5030	CONTRACT SVC.ALLOW/VOLUNTEERS	4,788	7,200	30,000	29,877	7,200
5110	PRINTING & ADVERTISING	-	100	100	-	100
5130	VEHICLE REPAIRS & MAINTENANCE	58,935	60,000	65,000	62,593	75,000
5140	EQUIPMENT RENTAL & MAINTENANCE	16,319	16,500	15,000	10,978	15,500
5150	OPERATING EXPENSE	1,346	1,200	1,400	1,084	1,400
5210	SCHOOLS & SEMINARS	2,670	1,150	1,676	1,676	2,640
5271	ACCOUNTING SERVICES SALARY/EXP.	4,000	4,000	4,000	2,000	4,000
5272	D.P.W. SALARY & EXPENSE	5,000	5,000	5,000	2,500	5,000
5340	BUILDING/VEHICLE INSURANCE	3,966	4,011	3,966	3,966	4,500
CONTRACTUAL SERVICES		<u>97,024</u>	<u>99,161</u>	<u>126,142</u>	<u>114,674</u>	<u>115,340</u>
SUPPLIES AND MATERIALS						
5090	SUPPLIES/OFFICE EXPENSE	8,893	5,000	6,000	6,479	7,500
5095	Office Equip & Small Tools	274	-	-	-	-
5120	VEHICLE GAS & OIL	87,796	90,000	70,000	60,336	90,000
5135	TIRES & TIRE REPAIR	10,046	9,378	16,000	15,676	15,000
5200	UNIFORM EXPENSE	3,402	3,420	3,420	2,462	3,420
SUPPLIES AND MATERIALS		<u>110,411</u>	<u>107,798</u>	<u>95,420</u>	<u>84,953</u>	<u>115,920</u>
OTHER FINANCING USES						
5490	LANDFILL FEES	43,118	47,000	619,000	611,068	47,000
5810	DEPRECIATION EXPENSE-TRASH	104,359	104,400	104,000	86,594	104,000
OTHER FINANCING USES		<u>147,477</u>	<u>151,400</u>	<u>723,000</u>	<u>697,662</u>	<u>151,000</u>
Totals for dept 08 - TRASH		<u>588,668</u>	<u>807,161</u>	<u>1,215,743</u>	<u>1,105,377</u>	<u>838,423</u>

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 04 - Sanitation Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL EXPENSE	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	2023 ACTUAL as of 10/31/23	2024 PRELIMINARY BUDGET
Dept 77 - GARBAGE						
PERSONAL SERVICES						
5010	SALARIES	271,930	216,476	309,530	233,666	223,690
5011	OVERTIME	1,142	2,000	9,527	8,206	2,000
5900	FICA MATCH	20,010	15,796	22,712	17,416	16,531
5910	RETIREMENT EXPENSE	17,186	33,471	48,085	36,857	34,576
5920	GROUP INSURANCE	61,604	59,052	67,107	56,366	49,313
5930	UNEMPLOYMENT INSURANCE	133	450	450	-	450
5940	WORKERS COMP.INSURANCE	10,736	11,300	12,233	12,233	11,300
PERSONAL SERVICES		382,741	338,545	469,644	364,744	337,860
CONTRACTUAL SERVICES						
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	4,198	3,180	22,565	21,504	4,000
5070	TELEPHONE	4,454	4,695	4,718	3,932	4,750
5110	PRINTING & ADVERTISING	113	1,500	700	530	1,500
5130	VEHICLE REPAIRS & MAINTENANCE	100,497	81,000	200,415	192,689	127,000
5140	EQUIPMENT RENTAL & MAINTENANCE	2,714	2,500	13,000	12,659	3,520
5210	SCHOOLS & SEMINARS	420	420	420	-	1,000
5270	CITY ENGINEER EXPENSE/SALARY	20,000	20,000	20,000	10,000	20,000
5271	ACCOUNTING SERVICES SALARY/EXP.	4,000	4,000	4,000	2,000	4,000
5272	D.P.W. SALARY & EXPENSE	5,000	5,000	5,000	2,500	5,000
5290	BUILDING REPAIR & MAINTENANCE	-	-	269	269	-
5340	BUILDING/VEHICLE INSURANCE	1,000	1,200	900	900	1,100
CONTRACTUAL SERVICES		142,396	123,495	271,987	246,983	171,870
SUPPLIES AND MATERIALS						
5090	SUPPLIES/OFFICE EXPENSE	41,481	27,450	40,000	39,803	26,250
5095	Office Equip & Small Tools	619	-	6,360	6,360	-
5120	VEHICLE GAS & OIL	103,017	108,633	92,280	74,280	108,633
5135	TIRES & TIRE REPAIR	15,578	14,790	22,000	15,374	20,000
5200	UNIFORM EXPENSE	2,683	2,174	2,400	1,816	2,174
SUPPLIES AND MATERIALS		163,378	153,047	163,040	137,633	157,057
OTHER FINANCING USES						
5148	BAD DEBT EXPENSE	12,816	13,000	13,000	9,612	13,000
5490	LANDFILL FEES	228,952	225,000	218,900	177,904	225,000
5810	DEPRECIATION EXPENSE-GARBAGE	106,656	107,367	106,972	127,199	157,214
OTHER FINANCING USES		348,424	345,367	338,872	314,715	395,214
Totals for dept 77 - GARBAGE		1,036,939	960,454	1,243,543	1,064,075	1,062,001

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 04 - Sanitation Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL EXPENSE	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	2023 ACTUAL as of 10/31/23	2024 PRELIMINARY BUDGET
Dept 78 - RECYCLE						
PERSONAL SERVICES						
5010	SALARIES	104,737	69,059	88,958	72,813	71,130
5011	OVERTIME	115	1,000	1,136	799	1,000
5020	PART - TIME HELP	3,101	-	3,000	1,657	-
5900	FICA MATCH	7,873	5,195	6,723	5,531	5,353
5910	RETIREMENT EXPENSE - APERS	6,506	10,733	13,622	11,170	11,050
5920	GROUP INSURANCE EXPENSE	14,747	10,610	13,834	11,527	10,980
5930	UNEMPLOYMENT INSURANCE	80	270	270	-	270
5940	WORKERS COMP.INSURANCE	1,358	1,400	600	600	1,400
PERSONAL SERVICES		<u>138,517</u>	<u>98,267</u>	<u>128,143</u>	<u>104,097</u>	<u>101,183</u>
CONTRACTUAL SERVICES						
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	4,937	2,460	2,460	289	2,460
5050	ELECTRICITY	7,217	7,500	7,500	5,166	7,000
5110	PRINTING & ADVERTISING	-	265	265	-	265
5130	VEHICLE REPAIRS & MAINTENANCE	4,788	6,500	6,500	1,809	6,500
5140	EQUIPMENT RENTAL & MAINTENANCE	2,818	3,250	5,000	5,024	3,250
5210	SCHOOLS & SEMINARS	125	335	678	678	335
5271	ACCOUNTING SERVICES SALARY/EXP.	4,000	4,000	4,000	2,000	4,000
5272	D.P.W. SALARY & EXPENSE	5,000	5,000	5,000	2,500	5,000
5290	BUILDING REPAIR & MAINTENANCE	2,118	3,000	1,000	427	3,280
5340	BUILDING/VEHICLE INSURANCE	4,160	8,048	8,785	8,785	9,800
CONTRACTUAL SERVICES		<u>35,163</u>	<u>40,358</u>	<u>41,188</u>	<u>26,678</u>	<u>41,890</u>
SUPPLIES AND MATERIALS						
5090	SUPPLIES/OFFICE EXPENSE	4,341	4,150	2,000	1,880	4,150
5095	Office Equip & Small Tools	125	-	-	-	-
5120	VEHICLE GAS & OIL	3,470	7,900	8,700	7,871	7,900
5200	UNIFORM EXPENSE	356	535	700	449	535
SUPPLIES AND MATERIALS		<u>8,292</u>	<u>12,585</u>	<u>11,400</u>	<u>10,200</u>	<u>12,585</u>
OTHER FINANCING USES						
5810	DEPRECIATION EXPENSE-RECYCLING	38,427	38,427	39,500	32,970	40,000
OTHER FINANCING USES		<u>38,427</u>	<u>38,427</u>	<u>39,500</u>	<u>32,970</u>	<u>40,000</u>
Totals for dept 78 - RECYCLE		<u>220,399</u>	<u>189,637</u>	<u>220,231</u>	<u>173,945</u>	<u>195,658</u>
APPROPRIATIONS - FUND 04		<u>1,846,006</u>	<u>1,957,252</u>	<u>2,679,517</u>	<u>2,343,397</u>	<u>2,096,082</u>

CITY OF JACKSONVILLE, ARKANSAS

AG&F FOUNDATION SHOOTING SPORTS COMPLEX BUDGETARY CHANGES IN REVENUES, EXPENSES, AND RETAINED EARNINGS BUDGET 2024

Revenues:

Charges for services	275,000
Other operating income	115,000
Nonoperating income	250,000
Total Income	<u>640,000</u>

Operating expenses:

Salaries, wages and employee benefits	316,028
Supplies and materials	23,472
Contractual services	74,440
Depreciation	82,842
Capital Outlays	26,620
Other	85,000
Total Operating expenses	<u>608,402</u>

Net gain (loss)	<u><u>31,598</u></u>
------------------------	----------------------

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL REVENUES	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	2023 ACTUAL as of 10/31/23	2024 PRELIMINARY BUDGET
CHARGES FOR SERVICES						
47-00-4341	AF&G SHOOTING RANGE - FEES	149,056	150,000	151,000	118,095	151,000
47-00-4342	AF&G SHOOTING RANGE - RENTALS	15,769	30,000	20,000	14,920	18,000
47-00-4343	SHOOTING RANGE TARGETS	66,261	80,000	66,000	64,558	66,000
47-00-4385	RECYCLING INCOME	-	-	-	-	40,000
CHARGES FOR SERVICES		<u>231,086</u>	<u>260,000</u>	<u>237,000</u>	<u>197,573</u>	<u>275,000</u>
MISCELLANEOUS						
47-00-4345	PRO SHOP SALES	115,247	116,000	120,000	99,322	115,000
47-00-4900	MISCELLANEOUS INCOME	67	60	35	36	-
MISCELLANEOUS		<u>115,314</u>	<u>116,060</u>	<u>120,035</u>	<u>99,358</u>	<u>115,000</u>
OTHER FINANCING SOURCES						
47-00-4940	OPERATING TRANSFERS	200,000	260,000	280,000	-	250,000
OTHER FINANCING SOURCES		<u>200,000</u>	<u>260,000</u>	<u>280,000</u>	<u>-</u>	<u>250,000</u>
Total Estimated Revenues		<u><u>546,400</u></u>	<u><u>636,060</u></u>	<u><u>637,035</u></u>	<u><u>296,931</u></u>	<u><u>640,000</u></u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL EXPENSE	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	2023 ACTUAL as of 10/31/23	2024 PRELIMINARY BUDGET
PERSONAL SERVICES						
5010	SALARIES	92,061	86,938	89,036	68,973	89,546
5011	OVERTIME	9,823	10,000	14,205	11,498	10,000
5020	PART - TIME HELP	82,078	148,438	130,555	93,127	148,438
5900	FICA MATCH	13,324	18,505	17,611	13,064	18,704
5910	RETIREMENT EXPENSE	11,770	27,634	22,501	14,494	28,033
5920	GROUP INSURANCE	16,281	17,115	18,013	14,288	17,818
5930	UNEMPLOYMENT INSURANCE	293	989	989	-	989
5940	WORKERS COMP.INSURANCE	1,531	2,500	1,922	1,922	2,500
PERSONAL SERVICES		227,161	312,119	294,832	217,366	316,028
CONTRACTUAL SERVICES						
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	8,818	9,000	9,000	6,721	9,000
5050	ELECTRICITY	22,862	24,150	24,150	19,205	24,500
5070	TELEPHONE	8,651	8,892	8,892	7,313	8,800
5130	VEHICLE REPAIRS & MAINTENANCE	-	500	500	-	500
5140	EQUIPMENT RENTAL & MAINTENANCE	8,849	14,440	14,440	10,908	14,440
5150	OPERATING EXPENSE	3,266	5,000	4,000	2,702	4,000
5290	BUILDING REPAIR & MAINTENANCE	8,225	7,700	7,700	6,034	7,700
5340	BUILDING/VEHICLE INSURANCE	1,359	5,500	2,953	2,953	5,500
CONTRACTUAL SERVICES		62,030	75,182	71,635	55,836	74,440
SUPPLIES AND MATERIALS						
5090	SUPPLIES/OFFICE EXPENSE	18,734	17,000	22,000	20,363	22,000
5095	Office Equip & Small Tools	382	700	700	278	972
5120	VEHICLE GAS & OIL	945	500	500	686	500
SUPPLIES AND MATERIALS		20,061	18,200	23,200	21,327	23,472
OTHER FINANCING USES						
5147	COST OF GOODS SOLD	180,276	157,000	157,000	-	85,000
5810	DEPRECIATION EXPENSE	83,608	83,610	83,100	69,290	82,842
OTHER FINANCING USES		263,884	240,610	240,100	69,290	167,842
CAPITAL OUTLAY						
5500	EQUIPMENT PURCHASES	-	-	-	-	-
5540	CONSTRUCTION	-	-	-	-	26,620
CAPTIAL OUTLAY		-	-	-	-	26,620
APPROPRIATIONS - FUND 47		573,136	646,111	629,767	363,819	608,402



CITY OF JACKSONVILLE, ARKANSAS

EMERGENCY MEDICAL SERVICES FUND

BUDGETARY CHANGES IN REVENUES, EXPENSES, AND RETAINED EARNINGS

BUDGET 2024

Revenues:

Charges for services	2,637,000
Other operating income	24,100
Nonoperating income	<u>250,000</u>
Total Income	2,911,100

Operating expenses:

Salaries, wages and employee benefits	1,357,340
Supplies and materials	200,448
Contractual services	210,612
Depreciation	160,000
Other	<u>800,000</u>
Total Operating expenses	2,728,400

Net gain (loss)

182,700

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL REVENUES	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	2023 ACTUAL as of 10/31/23	2024 PRELIMINARY BUDGET
CHARGES FOR SERVICES						
61-00-4386	BAD DEBTS RECOVERED	109	100	1,369	1,369	1,000
61-00-4550	MEMBERSHIP RECEIPTS	1,200	1,000	1,020	1,020	1,000
61-00-4750	AMBULANCE SERVICE BILLING	2,310,328	2,535,000	2,303,953	1,714,898	2,635,000
CHARGES FOR SERVICES		2,311,637	2,536,100	2,306,342	1,717,287	2,637,000
INTERGOVERNMENTAL						
61-00-4400	GRANT INCOME	23,715	24,891	24,891	19,959	24,100
INTERGOVERNMENTAL		23,715	24,891	24,891	19,959	24,100
MISCELLANEOUS						
61-00-4700	Net Appreciation(depreciation) in F	-	-	-	-	-
61-00-4900	MISCELLANEOUS INCOME	4,045	-	517	263	-
MISCELLANEOUS		4,045	-	517	263	-
INVESTMENT INCOME						
61-00-4710	INTEREST INCOME	3,394	-	3,394	1,275	-
INVESTMENT INCOME		3,394	-	3,394	1,275	-
OTHER FINANCING SOURCES						
61-00-4940	INTERFUND TRANSFERS	200,000	250,000	370,000	-	250,000
OTHER FINANCING SOURCES		200,000	250,000	370,000	-	250,000
Total Estimated Revenues		2,542,791	2,810,991	2,705,144	1,738,784	2,911,100

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2022 ACTUAL EXPENSE	2023 ORIGINAL BUDGET	2023 AMENDED BUDGET	2023 ACTUAL as of 10/31/23	2024 PRELIMINARY BUDGET
PERSONAL SERVICES						
5010	SALARIES	558,891	899,662	820,654	592,256	876,877
5011	OVERTIME	46,173	77,536	97,250	85,067	72,726
5370	STATE RETIREMENT PLAN	24,655	218,723	195,145	136,041	176,287
5900	FICA MATCH	12,082	15,280	19,002	16,864	24,435
5910	RETIREMENT EXPENSE	4,111	6,839	14,960	16,621	29,979
5920	GROUP INSURANCE	96,649	150,174	148,548	116,047	137,236
5930	UNEMPLOYMENT INSURANCE	532	1,800	1,800	-	1,800
5940	WORKERS COMP. INSURANCE	33,596	38,000	15,920	15,920	38,000
PERSONAL SERVICES		<u>776,689</u>	<u>1,408,014</u>	<u>1,313,279</u>	<u>978,816</u>	<u>1,357,340</u>
CONTRACTUAL SERVICES						
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	79,316	66,865	66,865	63,926	99,995
5110	PRINTING & ADVERTISING	70	700	200	-	700
5130	VEHICLE REPAIRS & MAINTENANCE	24,917	28,000	42,000	37,041	20,668
5140	EQUIPMENT RENTAL & MAINTENANCE	9,386	12,125	12,125	2,286	5,765
5150	OPERATING EXPENSE	4,219	3,600	3,600	3,378	4,400
5160	RADIO REPAIR & MAINTENANCE	256	1,000	1,000	-	1,000
5180	POSTAGE	1,943	2,456	2,456	1,611	2,626
5210	SCHOOLS & SEMINARS	31,983	63,485	57,006	38,934	55,623
5280	PROFESSIONAL DUES	1,640	2,090	2,090	1,925	2,075
5340	BUILDING/VEHICLE INSURANCE	10,500	17,760	14,752	14,752	17,760
CONTRACTUAL SERVICES		<u>164,230</u>	<u>198,081</u>	<u>202,094</u>	<u>163,853</u>	<u>210,612</u>
SUPPLIES AND MATERIALS						
5090	SUPPLIES/OFFICE EXPENSE	1,665	2,392	2,392	885	2,252
5092	AMBULANCE SUPPLIES	92,300	116,000	130,000	95,521	124,000
5095	Office Equip & Small Tools<\$5000	2,309	16,036	36,564	21,619	11,800
5120	VEHICLE GAS & OIL	56,972	56,898	56,898	38,366	55,296
5135	TIRES & TIRE REPAIR	11,413	8,800	8,800	535	6,100
5200	UNIFORM EXPENSE	-	1,000	1,000	230	1,000
SUPPLIES AND MATERIALS		<u>164,659</u>	<u>201,126</u>	<u>235,654</u>	<u>157,156</u>	<u>200,448</u>
OTHER FINANCING USES						
5148	BAD DEBT EXPENSE	1,345,588	800,000	800,000	600,003	800,000
5810	DEPRECIATION EXPENSE-AMBULANCE	159,165	165,000	145,300	118,143	160,000
OTHER FINANCING USES		<u>1,504,753</u>	<u>965,000</u>	<u>945,300</u>	<u>718,146</u>	<u>960,000</u>
APPROPRIATIONS - FUND 61		<u><u>2,610,331</u></u>	<u><u>2,772,221</u></u>	<u><u>2,696,327</u></u>	<u><u>2,017,971</u></u>	<u><u>2,728,400</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 \$7.8 million in long-term capital projects and activities have been identified, evaluated, planned, and projected. This includes approximately \$3.5 million in infrastructure construction improvements, \$3.8 million in equipment replacement, and \$560 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 - \$ 39,924

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 - \$ 22,863

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.

Fire Station Replacement - \$ 2,000,000

The fire station located on Graham road is over 50 years old. Over the years, the specifications for fire trucks and ambulances have increased the widths of those vehicles. The current bay is not large enough to house new vehicles. The building is also in need of structural repairs. It is more cost efficient to build a new station. The property has been purchased on Graham Road that is about a block down the road from the existing fire station.

Animal Services Building Renovations - \$ 100,000

The Animal Services buildings will be renovated to increase working spaces for the employees and rearrange the spaces for the animals. The renovations will provide easier access to citizens and improved storage spaces.

Miscellaneous Capital Improvement Projects - \$ 1,300,552

The City of Jacksonville maintains a list of capital improvement projects for future improvements as funding becomes available. Currently, the list includes repairs to plumbing in the courts building and renovations to City Hall

II. Capital Drainage

Master Drainage Plan - \$ 560,874

The Master Drainage Plan's goal is to keep stormwater discharges in the designated ditches, pipes, and waterways within the community and to minimize damage during flooding events. This process involves maintaining existing channels, culverts, inlets, and natural waterways within the city; upgrading existing drainage facilities when necessary; creating detention or retention ponds at key regional locations; ensuring new developments install the appropriate drainage infrastructure to negate downstream impacts and convey the stormwater within the development; acquire relevant digital data to maintain the City's stormwater mapping; and educate the public about Flood Hazard risks. Significant focus is placed along major streams and tributaries of the Bayou Meto and Jack's Bayou. These two streams and their tributaries create most of the flooding issues in our community and have a significant amount of regulator Floodplain within the basins. Some of the projects in the capital drainage plan include: culvert upgrades along Marshall Road, culvert upgrades at Loop Rd & Grace St, drainage improvements in Stonewall between Cheshire Ct & Regency Ct, drainage improvements on Cypress Dr, ditch improvements adjacent to Borroughs Rd, acquisition of storm drain inlet elevations for stormwater mapping, culvert replacements in Foxwood, and cleanup of large trees & vegetation still remaining from 3/31/23 tornado on major waterways. 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 - **\$ 1,708,360**

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 - **\$ 2,100,000**

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 - **\$ 7,165,000**

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.

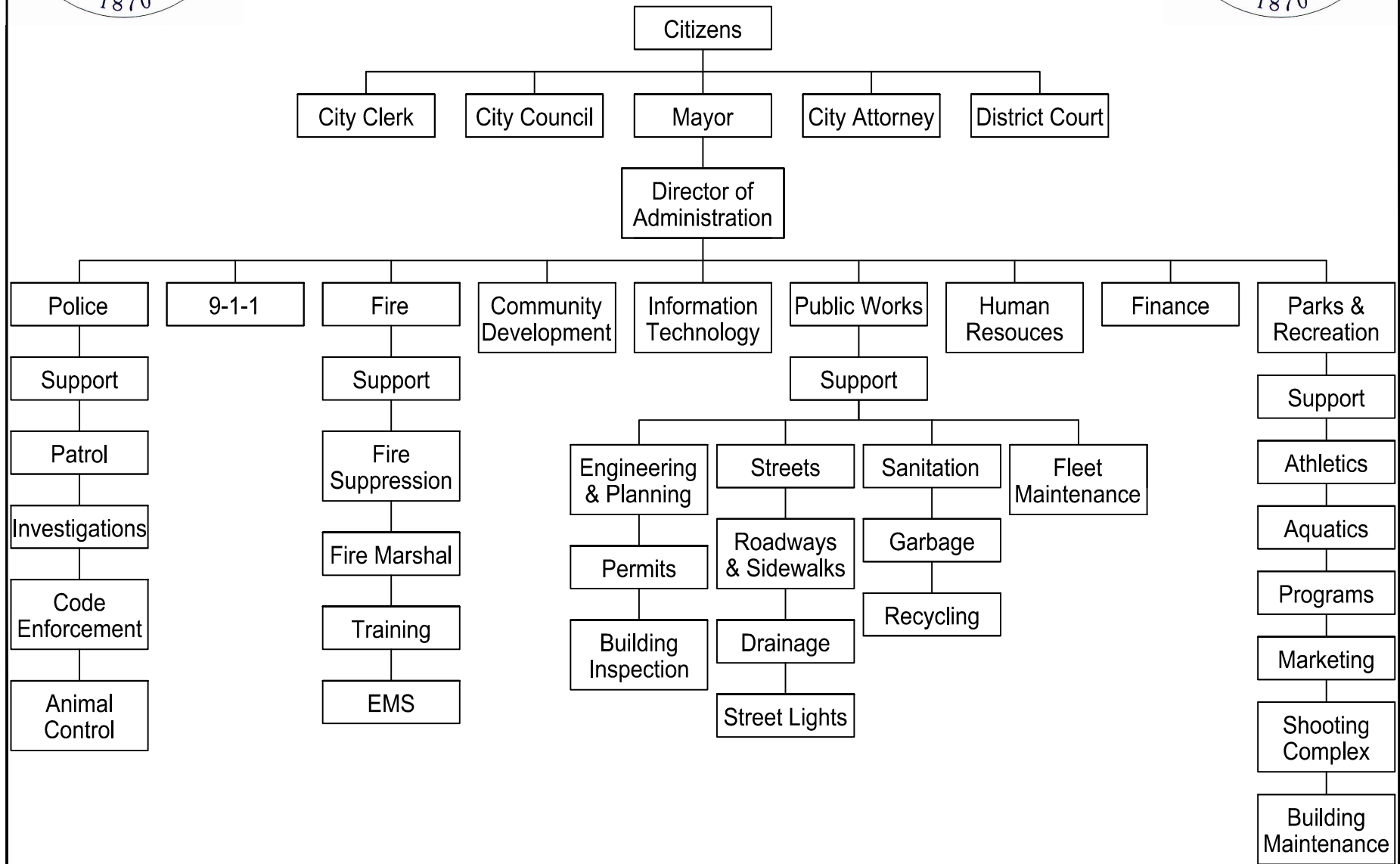
The City of Jacksonville took this opportunity to finance some additional capital improvements. They include renovating the court room (\$800,000), constructing a city mechanic shop with a car wash (\$400,000), and replacing the roof at the public safety building (\$80,000).

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 2023 were \$7.17 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. 1746 (#30 – 2023)

AN ORDINANCE ADOPTING A FISCAL BUDGET FOR 2024; 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 2024 General Fund of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Funds Available for the 2024 General Fund:	\$	26,923,602.00
Budgeted Disbursements for 2024:		
1. General Government	\$	3,265,760.00
2. Public Safety		16,316,997.00
3. Judicial		861,095.00
4. Public Works		<u>6,479,750.00</u>
TOTAL	\$	26,923,602.00

SECTION TWO: The Budget for operation of the 2024 Street Fund of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Revenue Funds Available for the 2024 Street Fund:	\$	6,651,869.00
Budgeted Disbursements for 2024:	\$	6,651,869.00

SECTION THREE: The Budget for operation of the 2024 Sanitation Fund of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Revenue Funds Available for the 2024 Sanitation Fund:	\$	2,118,500.00
Budgeted Disbursements for 2024:	\$	2,096,093.00

SECTION FOUR: The Budget for operation of the 2024 Emergency Medical Services Fund of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Revenue Funds Available for the 2024 EMS Fund:	\$	2,745,100.00
Budgeted Disbursements for 2024:	\$	2,728,414.00

SECTION FIVE: The Budget for operation of the 2024 AG&F Foundation Shooting Sports Complex of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Revenue Funds Available for the 2024 Shooting Complex Fund:	\$	640,000.00
Budgeted Disbursements for 2024:	\$	608,804.00

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 2024 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, 2024.

APPROVED AND ADOPTED THIS 7TH DAY OF DECEMBER 2023.

CITY OF JACKSONVILLE, ARKANSAS



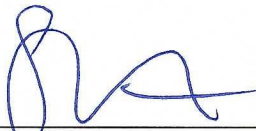
JEFF ELMORE, MAYOR

ATTEST:

APPROVED AS TO FORM:



SUSAN DAVITT, CITY CLERK



STEPHANIE FRIEDMAN, CITY ATTORNEY

