

# Jacksonville

## *Soaring Higher*

Jacksonville is home to almost 29,000 people. It offers a hometown atmosphere with the ease of cross-town travel. In a fifteen minute drive, you can get from one side of the city to the other. You can also get to the State Capitol in 15 minutes. Jacksonville has easy access to interstate transportation routes, the Bill and Hillary Clinton National Airport, and the Little Rock River Port.

The city limits of Jacksonville consist of 18,539.5 acres which equals almost 29 square miles. Inside the city limits of Jacksonville, we offer several amenities such as health care, housing, and industry. We also have various places for shopping, entertainment, and relaxation throughout our city.

At the heart of the healthcare industry in Jacksonville is North Metro Medical Center, a 113-bed acute care facility operated by a volunteer Board of Directors made up of community leaders. North Metro Medical Center is accredited by the Joint Commission on Accreditation of Healthcare Organizations (JCAHO) as well as the Arkansas Department of Health. Through JCAHO, they voluntarily submit to evaluations of compliance with nationwide hospital standards. That means North Metro Medical Center is continuously monitoring its performance in order to provide you with quality health care. Its services include 24-hour emergency care, inpatient and outpatient surgery, intensive care and cardiac care units, MRI, mammography, nuclear medicine, geriatric psychiatric services, senior health, wound healing center, sleep disorder lab, bone density, and home health. In addition to the hospital, the City of Jacksonville also has numerous medical clinics with physicians, chiropractors, optometrists, and dentists.

Housing options are plentiful and range from apartment living to grand-scale homes. Numerous subdivisions allow the city to appeal to any budget. Several homes have been built to accommodate elderly residents who want to maintain their independence without the burden of huge property maintenance. The quality of life is enhanced by the municipal water and wastewater departments, weekly garbage pickup, weekly recyclables pickup, an easily accessible recycling center, four fire stations, a senior wellness center with a safe room, a library, a community education center (which offers classes through different universities), a new state of the art Public Safety Building that houses the police department and 9-1-1 call center with a safe room, and an efficient courts system.

A diverse mix of industries includes the Little Rock Air Force Base (LRAFB) and twelve manufacturing firms. The airbase is assigned 5,331 active duty personnel and employs 1,609 civilians. The manufacturing sector employs about 1,000 people making products such as construction lasers, 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 the Festiville, the Jacksonville Business Expo, the Patriotic Spectacular Show, the Jacksonville Holiday Arts and Crafts Show, 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 the Little Rock Expo which hosts different events such as gun shows and Memphis Flea Market, 12 shopping centers, 8 flea markets, 1 farmer's market, and 41 restaurants. We have 7 hotels to accommodate our out of town visitors. We are anticipating more visitors with the opening of our new trap/skeet/archery shooting range.

A history richly associated with the military has influenced the City's culture today. The Jacksonville Museum of Military History is located downtown on the site of the former Ordnance Plant headquarters building. A Veteran's Monument stands in front as a reminder of those who gave their lives for freedom. A Huey helicopter and an F-105 airplane are on display outside of the museum. Five miles from the museum is the Reed's Bridge Civil War Park. It is on the tour of Civil War battlefield sites because it was the site of a decisive battle during the Little Rock Campaign. It currently has 4 canons, a barn, three log cabins, and an outhouse that replicate the past along with 20 educational panels and historical markers. The LRAFB is the largest C-130 base in the world and is the training center for C-130 crews. The City of Jacksonville has a C-130 on display at the front gate of the Airbase and also one in front of the community college. Pre-arranged base tours are available.

The Parks and Recreation Department works hard to maintain exceptional facilities. The Jacksonville Community Center is constantly booked with business meetings, conferences, reunions and other special events. Averaging 375 events annually, these functions involve 45,000 participants, many of whom are from outside the immediate Jacksonville area. Aside from meeting spaces, the center also features an indoor Olympic-sized pool, a gymnasium, racquetball courts, fitness equipment, and walking tracks. The Aquatics Park has three pools with jumbo slides and water play equipment. The new trap/skeet/archery shooting range has 14 trap houses, four skeet stations, an archery range, two pavilions with restrooms and a club house that has a classroom and pro shop. The City's other eleven parks feature two lakes, baseball, softball, and soccer fields, picnic pavilions, disc golf course, dog park, skate park, and playgrounds.

Regional attractions within the State of Arkansas include the Clinton Library, Verizon Arena, the River Market, Robinson Auditorium and Convention Center, various historical landmarks, five recreation lakes, the Arkansas River, trout fishing streams, a living cave – Blanchard Springs Cavern, state parks and hiking trails, and 120 waterfalls.

Welcome to Jacksonville. If you really want to soar, come visit us and enjoy our hometown hospitality.

# City of Jacksonville, Arkansas

## 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
2014 Budget Executive Summary .....	xii

### Budget Process and Policies

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

### Fund Summaries

Governmental Funds	
General Fund.....	xxviii
Street Fund.....	xxx
Enterprise Funds	
Sanitation Fund .....	xxxii
Emergency Medical Services Fund .....	xxxiv

### Department Summaries

Function Overview.....	xxxvi
------------------------	-------

## **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
Scholarships .....	36
Ordinance 708 .....	37
Contingency .....	38

### **Street Fund**

Budgetary Revenues, Expenditures, and Changes in Fund Balance .....	39
Street Revenues Source Schedule .....	40
Street Expenditure Summary .....	41
Expenditures:	
Beautification Department .....	42
Street Department .....	43

**Enterprise Funds**

**Sanitation Fund**

Budgetary Changes in Revenues, Expenses and Retained Earnings .....45  
Sanitation Revenues Source Schedule .....46  
Sanitation Expense Summary .....47  
Expenses:  
    Trash .....48  
    Garbage .....49  
    Recycling .....50

**Emergency Medical Services Fund**

Budgetary Changes in Revenues, Expenses and Retained Earnings .....51  
Emergency Medical Services Revenues Source Schedule .....52  
Emergency Medical Services Expense Schedule .....53

**Capital Improvements Plan**

Capital Improvements Plan..... 55-60

**Appendix**

Organization Chart.....A  
Glossary .....B  
Chart of Accounts .....C  
Budget Ordinance No. 1507 (#38-13). .....D

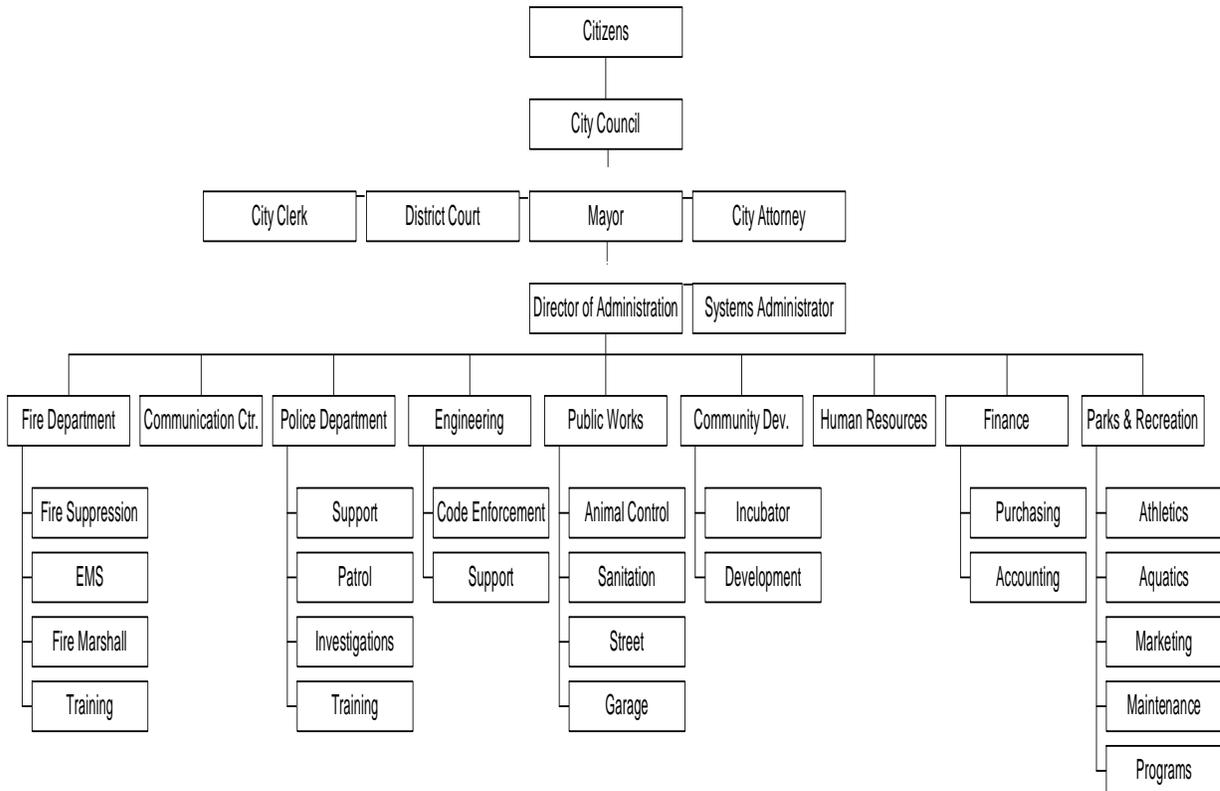
# CITY OF JACKSONVILLE, ARKANSAS

## City Council and Other Elected Officials

Gary Fletcher  
 Kenny Elliott  
 James Bolden III  
 Kevin McCleary  
 Terry Sansing  
 Reddie Ray  
 Barbara Mashburn  
 Aaron Robinson  
 Mary Twitty  
 Mike Traylor  
 Bill Howard  
 Susan Davitt  
 Robert Bamburg  
 Robert Batton

Mayor  
 Alderman, Ward 1 Position 1  
 Alderman, Ward 1 Position 2  
 Alderman, Ward 2 Position 1  
 Alderman, Ward 2 Position 2  
 Alderman, Ward 3 Position 1  
 Alderman, Ward 3 Position 2  
 Alderman, Ward 4 Position 1  
 Alderman, Ward 4 Position 2  
 Alderman, Ward 5 Position 1  
 Alderman, Ward 5 Position 2  
 City Clerk  
 City Attorney  
 District Judge

## 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 2014. 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 2014 budget and 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 2011, Actual 2012, Budgeted 2013, Amended Budgeted 2013 and Budgeted 2014 figures.

## **Capital Improvement Plan and Debt**

This section contains a synopsis of the 2014 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.

December 19, 2013  
Members of City Council and  
Citizens of Jacksonville

I am pleased to submit the Budget for 2014 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 2014 and proposes necessary adjustments to the Capital Improvements Program.

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

### **2014 Budgetary Goals**

*Some of the budgetary goals for 2014 are:*

- *To produce a manageable budget for the General Fund*
- *To continue implementing capital improvements as funding becomes available*
- *To maintain capital equipment and facilities at an acceptable level*
- *To focus on the reduction of future energy consumption which will result in short term and long term cost savings*
- *To continue to provide community services which are responsive to the needs of the citizens*
- *To continue to provide quality municipal government at the most reasonable cost possible*

The focus of the City of Jacksonville's 2014 Budget is directed toward continued implementation of the goals of the JCDD and the statement of values developed from the 2008 Strategic Planning Retreat and subsequent updates. This budget was developed to build on philosophies of enhanced customer relations, cost-effective public service, and responsive forward-thinking government. With the continued focus of the City Council, the Citizens of Jacksonville, and Staff, a number of projects, programs, and initiatives will be accomplished.

## **Financial Environment**

The 2013 fiscal year showed a slight decrease for the City of Jacksonville compared to 2012. Sales taxes for operations and capital decreased by 2% overall with operational and capital costs increasing by 7% when compared to the prior year. Interest earnings continued to decline in 2013 as did utility franchise fee collections; however, overall revenue projections have slightly increased for 2014 due to anticipated donations from the Arkansas Game & Fish Foundation for the public trap/skeet/archery shooting range.

Due to accounting policies regarding short-term loans, the repayment of the loans for the 9-1-1 equipment, the capital improvement loan, and the shooting range loan had to be recorded in the General Fund in 2013. This resulted in a new department called Debt Service which increased our expenditures.

The 2014 economy is likely to be volatile and, therefore, revenue estimates have been conservatively developed. The national economic conditions encountered in the United States are likely to affect not only all of the country, including the citizens of Jacksonville, but have international impacts as well. County and City Sales tax revenues are anticipated to slightly increase. Collections of fees and intergovernmental revenue will also show a slight increase.

## **Budgetary Guiding Principles**

Goals have been established by the Administration and City Council for 2014. This budget was developed within the framework of our guiding principles of sound financial management and budgetary sustainability for the City.

In keeping with the City's commitment to maintain a "safe community," the Police and Fire training facility was completed in 2011. A new Public Safety Building, which includes the Police department and 911 Center along with a Safe Room for residence, was completed at the beginning of 2013. Maintenance of our Local Area Network (LAN) is focused at maintaining software and computer equipment on a cycle that keeps replacement costs of outdated equipment spread over time so as not to burden any one year with those costs.

Included in the City's guiding principals is a commitment to keep "well-maintained City infrastructures and facilities." Continued progress is being made on our street overlay program. Our ongoing street repair and street maintenance programs continue to keep our streets in good repair, along with an ever expanding rights-of-way maintenance program. The Master Sidewalk Plan will include the AHTD Safe Routes to Schools Program.

A significant event in the 2014 budget is the public shooting range for trap, skeet, and 3-D archery. The shooting range is a joint venture between the City of Jacksonville and the Arkansas Fish & Game Foundation. It will be maintained and operated by the City of Jacksonville's Park and Recreation Department. The cost of the construction is estimated to be \$3 million with an estimated economic impact of \$8 million per year to the community.

The scope of the overall budget is predicated on addressing the principle of financial

sustainability. The General Fund is designed to provide delivery of services at a sustainable level. Fund balances or retained earnings are used to finance essential non-recurring needs when necessary.

### **Conclusion**

The City's annual budget is the authorization to fund operations and capital improvements and is the primary financial plan for the City. The City must continue to make operational adjustments to provide superior municipal services for our Citizens. This would not be possible without the hard work of an excellent staff and the continued involvement of each member of the City Council.

The City's accomplishments and future plans require that the City Council and Administration make informed decisions on the allocation of available resources to deliver the necessary services to our citizens. The primary purpose for which the City collects taxes, fees, and other revenue is to provide these services. There are numerous policy decisions that the City Council must make over the coming year that will determine, in part, how our City will fare in the future.

Through the combined efforts of the City Council and the Administration, I am confident we can continue to meet the challenges facing our City. We will continue to keep Jacksonville "soaring higher".

Gary Fletcher, Mayor

# BUDGET EXECUTIVE SUMMARY

## Introduction

The purpose of this summary is to present the City's operating programs in a comprehensive, yet clear and easily read format, for fiscal year 2014 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 2013 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 2014 total \$27.2 million representing an increase of 4.2 % from the amended 2013. This budget is formulated with the two 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 and Emergency Medical Services Fund), which are budgeted on the modified accrual basis.

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

<b>Summary of Fund Expenditures (In Dollars)</b>			
			<b>Change in</b>
<b>Category</b>	<b>Amended 2013</b>	<b>Proposed 2014</b>	<b>Dollars</b>
Personal services	17,311,271	17,472,471	161,200
Supplies and materials	1,295,839	1,383,520	87,681
Contractual services	3,980,783	3,891,649	(89,134)
Depreciation	247,994	250,500	2,506
Landfill fees	199,000	179,650	(19,350)
Bad debt	275,000	274,000	(1,000)
<b>Total Operating Expenditures</b>	<b>23,309,887</b>	<b>23,451,790</b>	<b>141,903</b>
Capital outlay	2,339,721	3,216,683	876,962
Transfers	400,092	490,000	89,908
<b>Total Expenditures</b>	<b>\$ 26,049,700</b>	<b>\$ 27,158,473</b>	<b>\$ 1,108,773</b>

<b>Summary of Fund Expenditures (% of Total Budget)</b>			
<b>Category</b>	<b>Amended 2013</b>	<b>Proposed 2014</b>	<b>% Change</b>
Personal services	66.45%	64.34%	-2.12%
Supplies and materials	4.97%	5.09%	0.12%
Contractual services	15.28%	14.33%	-0.95%
Depreciation	0.95%	0.92%	-0.03%
Landfill fees	0.76%	0.66%	-0.10%
Bad debt	1.06%	1.01%	-0.05%
<b>Total Operating Expenditures</b>	<b>89.48%</b>	<b>86.35%</b>	<b>-3.13%</b>
Capital outlay	8.98%	11.84%	2.86%
Transfers	1.54%	1.80%	0.27%
<b>Total Expenditures</b>	<b>100.00%</b>	<b>100.00%</b>	<b>0.00%</b>

It should be noted that total percentage of budget spent on operating expenditures decreases by 3.13% in 2014 as compared to 2013, while Capital Outlay increases by 2.86% from 2013.

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

<b>Fund Totals as Percent of Total Budget</b>				
<b>Fund Level</b>	<b>Amended 2013</b>		<b>Proposed 2014</b>	
	<b>Budget</b>	<b>% Total</b>	<b>Budget</b>	<b>% Total</b>
General Fund	20,677,929	79.38%	22,011,653	81.05%
Street Fund	2,326,024	8.93%	2,179,758	8.03%
Sanitation Fund	1,903,556	7.31%	1,785,914	6.58%
Emergency Medical Services Fund	1,142,191	4.38%	1,181,148	4.35%
<b>Total - All Fund Levels</b>	<b>\$26,049,700</b>	<b>100.00%</b>	<b>\$ 27,158,473</b>	<b>100.00%</b>

The General Fund is the largest fund, accounting for \$22 million of total expenditures and is the general operating fund of the City. Any municipal activity not designated by law or in conflict with activities of another fund is managed through the General Fund. Examples of general fund activity include general government administration, police and fire protection, as well as the district court and parks and recreation activity. The activities of the general fund are funded principally by sales and use taxes collected from individuals and businesses, utility franchise fees, and intergovernmental revenues such as State tax turnback funds and state and federal grants.

The second largest operational segment is the Street Fund, which is a special revenue fund. Funding for street operations is provided primarily through the 3-mil road tax (1.45 actual mils) and State gas tax turnback funds. Street special revenues are required by

statute to be accounted for in a separate fund and expenditures are restricted specifically for intended operations. The Street Fund 2014 Budget provides funding for activities totaling approximately \$2.2 million. This includes such activities as maintenance of the seven-year street overlay program, drainage maintenance and construction activities, and maintenance of streetlights, signals, and pedestrian crossings. The City's master sidewalk plan is also funded and maintained through the Street Fund.

Included in the 2014 operating plan for the Street Fund is the completion of several drainage and sidewalk projects. While weather often requires deviation from the original plan, changes in priorities play havoc on manpower intensive activities. In addition, the intersection of Main and Harris will undergo a major renovation to improve traffic flow and appearance of the area.

The Sanitation Fund is one of the City's two enterprise funds. Its purpose is to provide garbage, trash, and recycling pickup activities for the City. The sanitation department implemented an automated garbage pick up system in 2011. Activity costs supported through this operation are approximately \$1.8 million. This fund is designed to be self-supporting through the collection of user fees. The Sanitation Fund recognizes depreciation on its capital equipment and, to the extent revenues become available, funds a depreciation reserve for the replacement of that equipment.

Created in 2005, the Emergency Medical Services Fund is an enterprise fund that accounts for the activities of the City's ambulance service. Activity costs supported through this operation for 2014 are approximately \$1.2 million. Its purpose is to provide useful management information regarding the extent to which user fees/charges support ambulance services and identifies the extent to which other available revenues are needed to subsidize this service. The capital assets used in this activity are recognized in its financial statements and annual depreciation expense is recognized on those assets.

<b>Comparison - All budgeted Funds</b>			
	<b>Expenditures/ Expense Budget 2013</b>	<b>Expenditures/ Expense Budget 2014</b>	<b>Percentage Change</b>
General Fund	\$ 20,677,929	\$ 22,011,653	6.45%
Street Fund	2,326,024	2,179,758	-6.29%
Sanitation Fund	1,903,556	1,785,914	-6.18%
Emergency Medical Services Fund	1,142,191	1,181,148	3.41%
	<b>\$ 26,049,700</b>	<b>\$ 27,158,473</b>	<b>4.26%</b>

An analysis of the changes in expenditures between years is always a challenge. The governmental funds, the General and Street Funds, use the modified accrual basis of accounting in presenting the budget while the enterprise funds, Sanitation and the Emergency Medical Services, use the accrual basis in budgetary presentations. In addition, budgeting for non-recurring expenditures/expenses sometimes cause interesting

spikes and lows. As part of the budgeting policy, recurring activities are never budgeted by using non-recurring funds.

Personnel costs in the General Fund rose by 1.0% while the Street Fund declined by 1.3% which reflects no annual or cost of living raises, longevity pay, degree incentives, tuition reimbursements, and clothing allowances. The increase in the General Fund is due to promotions within Police and Fire departments. Due to the economy, salary levels are maintained at a conservative level. Salaries are reviewed every year during the budget process and increases are dependent on the current status of the economy.

Supplies and materials increased by 18% in the General Fund due to an increase in supplies for the public shooting range while they rose by 2% in the Street Fund with tires and tire repairs being a large part in that change.

Contract services in the General Fund increased by .52%. This increase was caused by an increase in vehicle repairs and radio repair and maintenance. The Street Fund increased by 2.6% due to an increase in street and traffic lights and maintenance.

Capital outlay increased 115.8% for 2014 in the General Fund. This increase was caused by an anticipated Fire Engine purchase that will be funded mostly by a grant and the inclusion of loan payments that are due from the General Fund. The Street Fund decreased 19.7% due to decrease in equipment purchases and drainage projects.

As a general note, the General Fund maintains a contingency expenditure category for fiscal year 2014. 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 61 days of operational costs with a target of 60 days (16%) being the most desirable according to our reserve policy. The 2014 budget uses \$739,302 of reserves to fund activities in the General Fund that are non-recurring. A portion of those funds are restricted by ordinance or grantee terms. The City uses this mechanism to manage its restricted revenues.

The City's enterprise funds, those funds that operate much like a normal business that support operations through user fees, use the accrual basis of accounting. The Sanitation Fund has a 6.2% decrease in the 2014 budget compared to 2013 due to vehicle gas & oil, vehicle and equipment repairs and maintenance. The Emergency Medical Services Fund has a 3.4% increase in 2014 compared to 2013 due to equipment repair and maintenance and ambulance supplies.

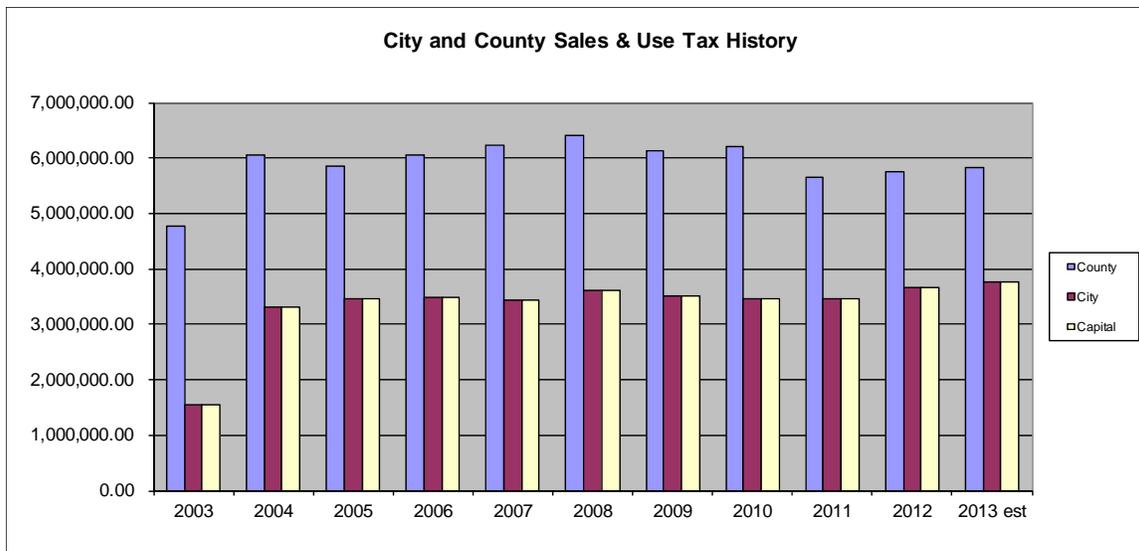
The City will strive to maintain the same high level of service to its citizens for fiscal year 2014 while keeping operational cost increases within reasonable parameters and servicing the new salary plan. This is proof that the City is being managed effectively and efficiently. Focusing on cost containment, 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 showing the most recent ten years.

### Sales Tax

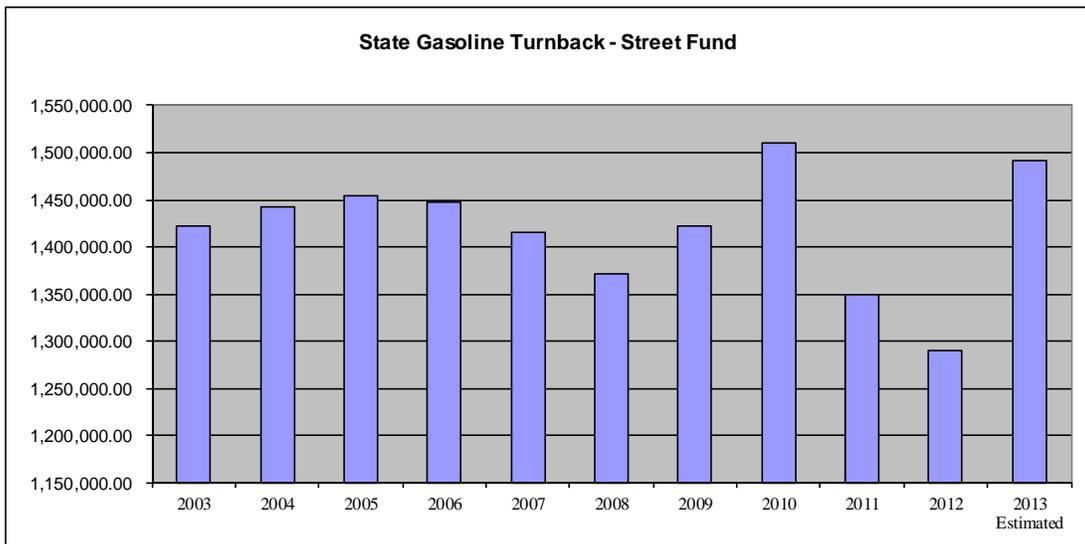
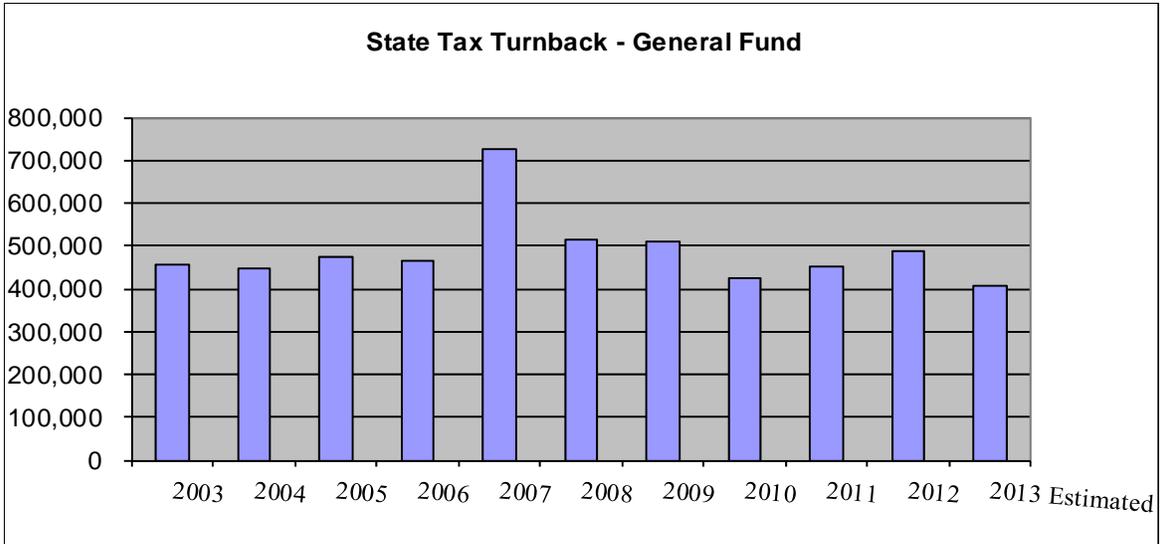
In November of 1993, voters approved the creation of a permanent one-cent City sales tax in exchange for removing the 5 mil property tax then levied by the City. In November of 1997, voters again approved an additional one-cent City sales tax to fund EPA mandated capital repairs to the wastewater and sewer system. This tax had a 42 month sunset clause. Again in November of 2003, voters approved another permanent one-cent sales tax for the purpose of funding capital projects approved by the citizenry in the Comprehensive Development Plan as well as for other capital projects and operations. The Comprehensive Plan identified over \$12 million in capital projects the citizens wanted accomplished including a \$2.3 million Aquatics Park, a \$5 million match for a joint higher education facility in cooperation with the Little Rock Air Force Base, and a joint Police and Fire training facility at an anticipated cost of \$4 million.



The Pulaski County Sales and Use Tax (County) began assessing a one-cent sales and use tax on retail sales in the County in April of 1982. The tax is distributed on a per capita basis computed as Jacksonville’s share of the County population. In April 2001, as a result of the 2000 census, the City’s share went from 8.3% to 8.2%. While the County as a whole grew slightly, Jacksonville grew by only 815 people. In March 2011, as a result of the 2010 census, the City’s share went from 8.2% to 7.4%. While the county as a whole grew, Jacksonville decreased by 1,552 people due to a decline in personnel on the LRAFB. This was a major disappointment since we had anticipated a population growth instead of a decline.

## State Tax Turnback

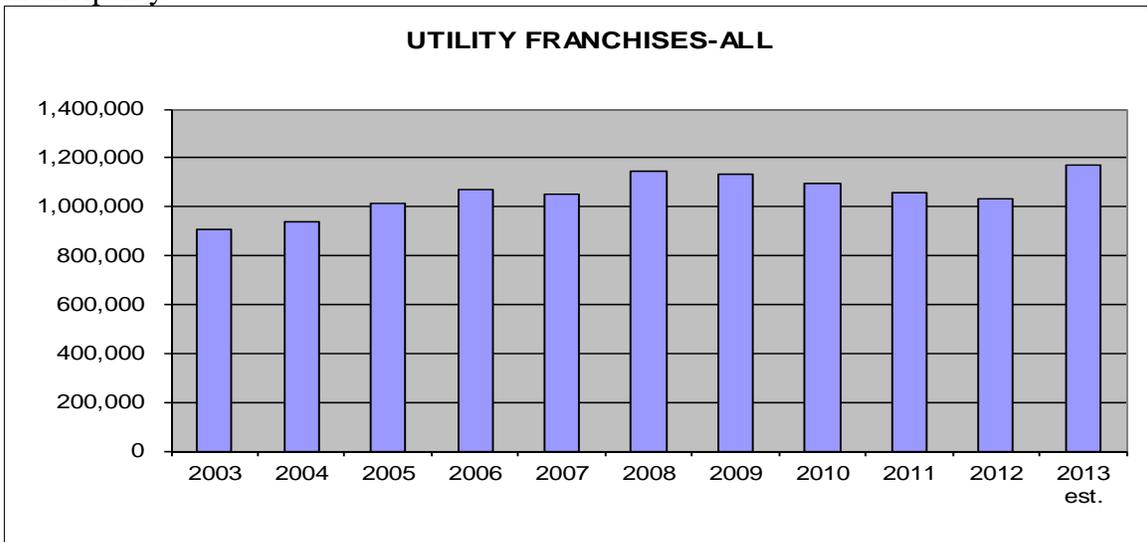
Jacksonville receives State tax turnback funds each year in both the General Fund and the Street Fund. The distribution amount is a per capita share of the State's population. For the coming year, the Arkansas Municipal League (AML), the advocate for Arkansas cities, has estimated that the per capita share for the General Fund will be \$15.2, and for the Street Fund \$62.00 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 spike in 2007 General Fund revenues is a one-time distribution from a legislative session. The increase in the Street Fund revenues for 2013 is due to additional funds from a Highway Construction Distribution. 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 2014, the Street Fund anticipates the completion of approximately \$561 thousand in capital projects which include drainage, the seven year asphalt plan, and the master sidewalk plan.

### Utility Franchise Fees

Acting by ordinance or resolution of its council, board of directors, or commission, every city and town shall have jurisdiction to determine the quality and character of each kind of, and rates for, product or service to be furnished or rendered by any public utility within the city or town and all other terms and conditions, including a reasonable franchise fee, upon which the public utility may be permitted to occupy the streets, highways, or other public places within the municipality, and the ordinance or resolution shall be deemed prima facie reasonable, provided that no franchise fee shall exceed the higher of the amount in effect as to that entity on January 1, 1997, or four and one-quarter percent (4¼ %), unless agreed to by the affected utility or approved by the voters of the municipality.

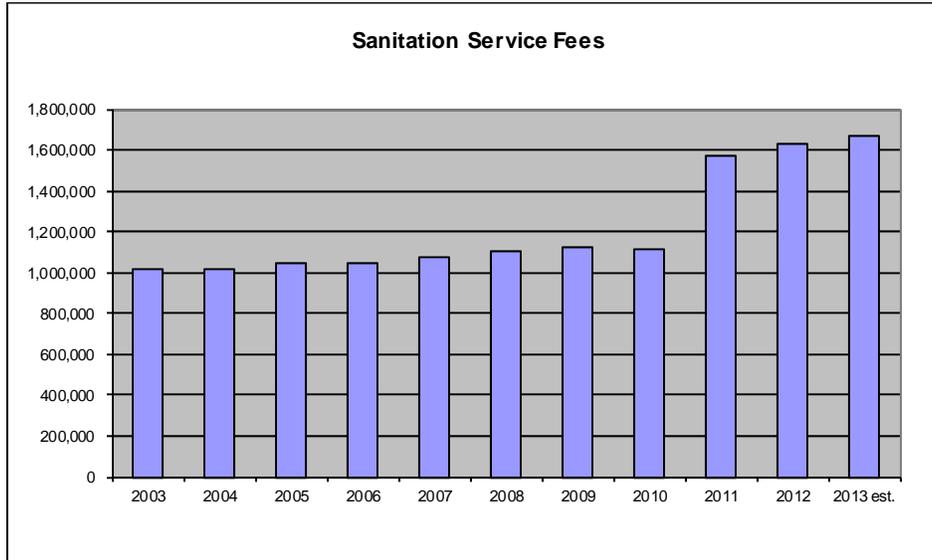


For several years, we saw a slight increase in the revenues generated from these franchise fees. However, beginning in 2009, there is evidence of a slow decline in these revenues. The spike in 2013 was due to additional payments from Comcast changing their payment cycle from one payment in January for previous year to paying quarterly for current year. The ordinances regarding these franchise fees will need to be reviewed to determine if we are collecting the full 4¼% allowed.

### 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 other than yard waste items and recycling. The City implemented a rate increase in 2011

in order to help offset some of the cost for the new automated garbage pick up system that was financed for five years. The last rate increase was in 1999.



### DEBT



The City and the Central Arkansas Library System (CALs) completed the construction and equipping of a 13,500 square foot building on approximately 2.5 acres of land owned by the City in 2009. The new library replaced an older structure that opened in 1969. The new facility contains expanded meeting rooms, study carrels, and a reading area for children. Internet connectivity has been expanded and wireless services are available to all users.

**The City of Jacksonville, Arkansas Library Construction and Improvement Bonds, Series 2006** are limited obligations of the City of Jacksonville, Arkansas (the City) payable solely from the collections of the Library Tax and the Special Tax collections and amounts on deposit in certain funds and accounts established under a Trust Indenture, dated April 2, 2006 between the City and First Arkansas Bank & Trust, as Trustee (the Indenture).

	<b>Interest Rates</b>	<b>Maturity Date</b>	<b>Principal on December 31, 2013</b>
Revenue Bonds, Series 2006	3.625-4.5%	2013-2033	\$1,580,000

The City of Jacksonville has obtained several short term financing that require repayments over the next five years. The first short term loan was for the purchase of Sanitation equipment. This loan was at 3% interest and will be repaid from revenue arrived from sanitation fees. The balance on this loan is \$771,818. The next short term financing agreement was with Motorola for the purchase of 9-1-1 Communication equipment. The original financing was at 0% interest for 60 months. After the first payment was made, we renegotiated the balance to be financed at 3.175% for 60 months to help with cash flow issues. This will be paid back with revenue arrived from 9-1-1 receipts and sales tax revenues. The balance of this agreement is \$ 2,429,113. Another loan was obtained for completion of capital improvement projects. This loan was at 2.249% interest and will be paid back with sales tax revenues. The balance on this loan is \$2,463,849.

The City of Jacksonville also obtained a loan to refinance the purchase of property on Graham Road and the construction of a public trap/skeet/archery shooting range. This loan is for 60 months at 1.8% interest. The estimated balance is \$3,000,000. Additional information regarding the debt of the City of Jacksonville is located in the Capital Improvement Plan section of this document.

## **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.

During the 2014 budget meetings, recommendations were made to not fill six vacant positions. These positions come from Code Enforcement, Parks & Rec, Police Department and Finance Department.

The following chart shows staffing levels purposed for FY 2014.

<b>Authorized Positions – 2014</b>				
	<b>Full Time</b>	<b>Part Time</b>		<b>Elected</b>
<b>General Fund</b>				
City Clerk	1			1
City Council				10
Police Department	95			
Fire Department	56			
Office of the Mayor	1			1
City Attorney	1			1
9-1-1 Emergency Response	14			
Municipal Court	5	3		
Finance Department	8			
Houman resources	3	2		
Animal Control	5	1		
Director of Public Works	2			
Engineering Department	4			
Code Enforcement	4			
Director of Administration	1			
City Mechanic	2			
Information Technology Department	2			
Parks & Recreation	26	28		
<b>General Total</b>	<b>230</b>	<b>34</b>		<b>13</b>
<b>Street Fund</b>				
Beautification	5			
Street Department	14			
<b>Street Total</b>	<b>19</b>	<b>-</b>		<b>-</b>
<b>Sanitation Fund</b>				
Garbage	14			
Trash	7			
Recycling	3			
<b>Sanitation Total</b>	<b>24</b>	<b>-</b>		<b>-</b>
<b>Emergency Medical Services Fund</b>				
Emergency Medical Services	12			
<b>CDBG</b>				
Community Development	1	1		
<b>Staffing Totals</b>	<b>286</b>	<b>35</b>		<b>13</b>

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

### **Basis of Accounting**

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

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

The modified accrual basis of accounting is used by all governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e. when they become both measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of 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, which specify the period the resources, are required to be used or the period when use is first permitted, matching requirements and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. On the modified accrual basis, revenues from non-exchange transactions must also be available before they can be recognized.

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

### **The Budget Process**

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

State statutes require adoption of the budget by February 1 of each year. For practical purposes, the City Council usually adopts the budget prior to January 1 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, 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 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 four operating funds – General Fund, Street Fund, Sanitation 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 adequate to 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**

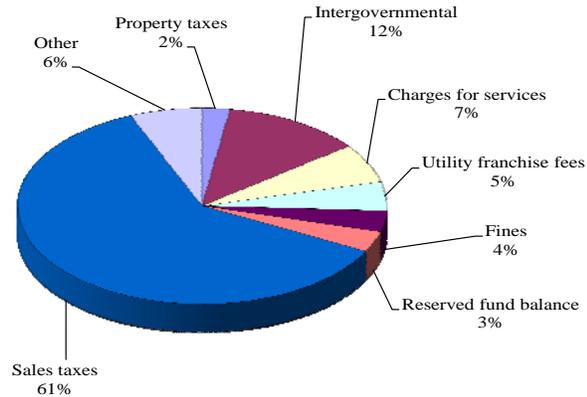
The budget for general operations of the City of Jacksonville for 2014 will be approximately \$22 million. This is an increase from \$20.7 million for the amended 2013 budget. This increase comes from debt service obligations, equipment purchases, and supplies. It is only natural that the General Fund 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 is one of the few Arkansas cities that do not levy a property tax for general operations. Sales taxes provide \$13.4 million of the General Fund budget or 61% 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 is 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 is \$12 million. During the process of accomplishing these projects, no portion of these taxes was allocated to other costs of operations. 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 12% of the budget or \$2,680,455 which is a slight increase

from \$1,906,947 in 2013. Utility franchises contribute just over \$1 million or 5% of budgeted revenues. The remaining revenues originate through internal service reimbursements, charges for outside services, fines & forfeitures, interest income, and operating transfers.

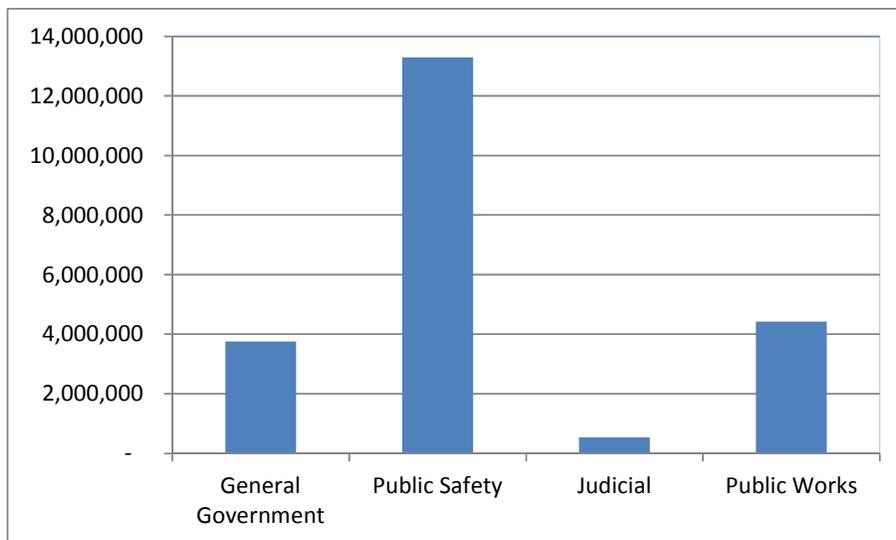
**General Fund Revenue Sources by Type**



The state of the economy is showing a slow down as evidenced by the increase in credit card debt and decrease in housing starts. The impact of this drawing back manifests itself mainly in the lack of 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 \$22 million for operations. It is divided into four primary functional areas - General Government, Public Safety, Judicial, and Public Works. As the graph indicates, 60% 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 Functions 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 17% of expenditures. Finally, the Public Works Function, which crosses a broad range of activities, accounts for 20% of expenditures. This includes all engineering services, code enforcement, parks operations, and operating expenditures for the Nixon Library, support of the Jacksonville Elderly Activities Program, the W.A.G.E. program, and tourism and promotion activities. This allocation percentage distribution does not usually change between years unless there is an unusual non-recurring event anticipated during the coming year.

### **Major Items New for 2014**

- As noted earlier, the City continues to follow the position and classification salary recommendations. To the extent revenues are available; the City strives to bring Jacksonville's salaries in line with cities of comparable size and levels of service. The total General Fund increase in salary cost for 2014 is \$149 thousand. This increase reflects the changes as a result of maintaining the salary plan and increased costs associated with promotions.
- The Fire Department has applied for a grant from FEMA for the purchase of a new Fire Engine. The grant will provide \$687,201 of the \$692,351 estimated cost. The last fire engine that was purchased was in 2009. The cost of repairs are consistently increasing.
- The community is excited about getting a public trap/skeet/archery shooting range. The opening date is set for the beginning of January 2014. It will have an economic impact on the community of an estimated \$8 million per year. Not only will the City of Jacksonville see an increase in revenue, but so will the surrounding communities and Pulaski County. The shooting range will bring in people from all over the state which will increase other business around town.

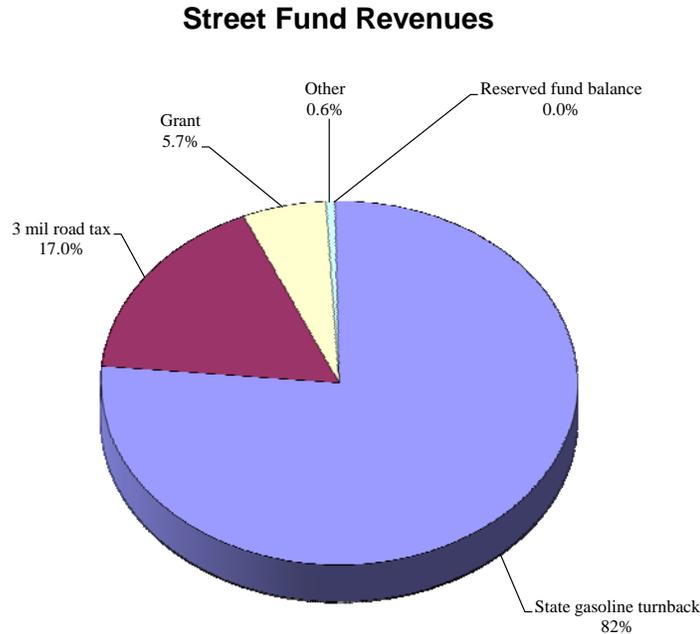
### **The Street Fund**

The Street Fund budget for 2014 is approximately \$2.2 million, representing a decrease of \$146,266 from the 2013 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. To accomplish these tasks, heavy equipment is required. By virtue of the cost of these large pieces, a scheduled replacement is an essential element. This year, only a sand and salt spreader and a 60" Zero Turn Mower are scheduled for replacement which is the major reason for the decrease in the budget.

### **Revenues**

Street Fund revenues are derived primarily through gas turnback funds and highway construction distribution funds, accounting for 82% of projected revenues and the 3-mil road tax accounting for 17% of revenues. In 2014, 5.7% of project funding will come

from grant revenue while .6% of it will come from investment income and other miscellaneous revenues. There will be no reserved fund balance used for the 2014 budget. Reserves are only for projects that have been previously funded through current revenues but delayed due to weather, engineering, or other unforeseeable setbacks.

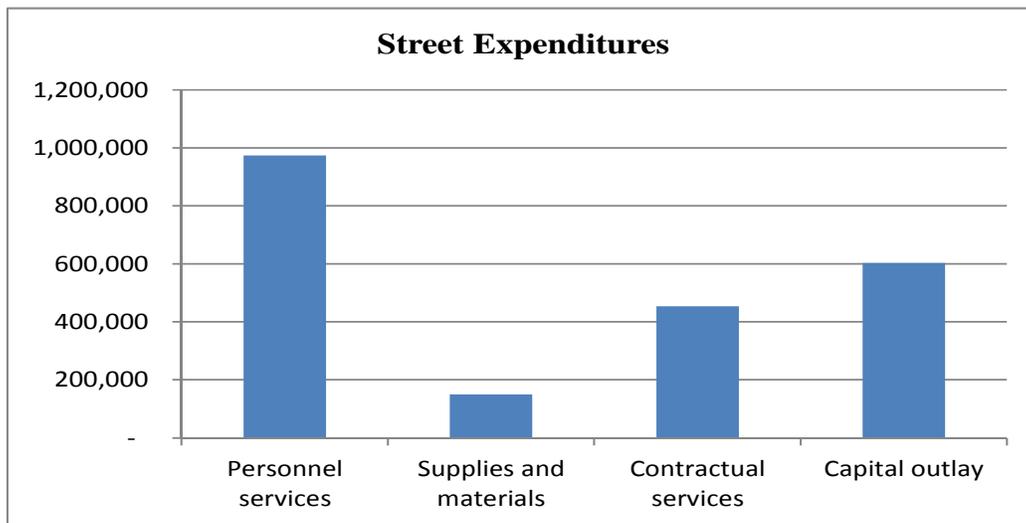


Similar to the General Fund, the state of the economy and State funding issues have seen the largest revenue source, the State gasoline tax turnback, remain static. Revenue flows over the past several years have remained flat with the impact of economic slow down exhibiting itself in the static nature of State gas turnback funds. The State distributes these funds. During the November 2012 election, voters passed a .05% tax for the state to make improvements on roads and highways. This became effective July 2013 so the cities began seeing their portion in September of 2013. This highway construction distribution increased the state tax turnback from 56% in 2013 to 82% in 2014. 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 2014 Street Fund expenditure budget appropriates \$2.2 million for operations. The Street Fund is responsible for street repairs, street maintenance, sidewalks, streetlights and signs, drainage projects, pest control, and maintenance to the City rights-of-way.

As an activity based fund, capital projects are the Street Fund’s primary focus and accounts for 28% of all expenditures. The majority of the capital expenditures are for the seven-year rotating asphalt overlay program, drainage projects, and the master sidewalk plan.



**Some of the major street activities for 2014 are:**

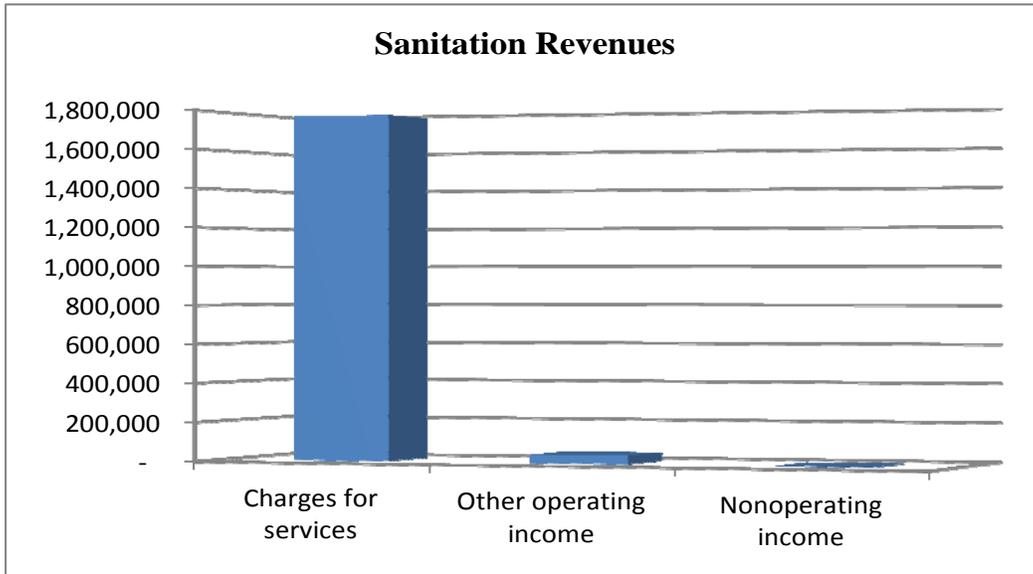
- Drainage Projects.** Our program to stabilize and connect several main drainage channels will again make inroads into the long-range street drainage plan; \$112,640 is planned this year toward that goal. This year’s focus will be on replacing dilapidated and corroded culverts city wide.
- Sidewalks.** 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; \$123,738 is budgeted in 2014 toward that goal.
- Equipment Purchases.** The Street and Beautification Departments are continually using mowers and tractors to keep our City maintained. These large pieces of equipment wear out from extensive everyday use. This year’s equipment purchases are for replacement of a sand and salt spreader along with the purchase of a new 60” Zero Turn Mower.

**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. Customer rates were increased in 2011 to help offset the debt incurred in financing the new automated pick up system.

The new automated pick up system requires only one person on the truck to pick up the

garbage and trash. The trucks have an electronic arm which picks up the cans and empties them into the truck. The driver uses a camera inside the truck to ensure that he is placing the arm in the right spot to pick up the cans. The City of Jacksonville is the fourth city to implement this program. Along with the implementation of the automated pick up system, the routes have been adjusted to accommodate one pick up a week. There is a route for four days a week with trash, garbage, yard waste, and recycling being picked up on the same day.



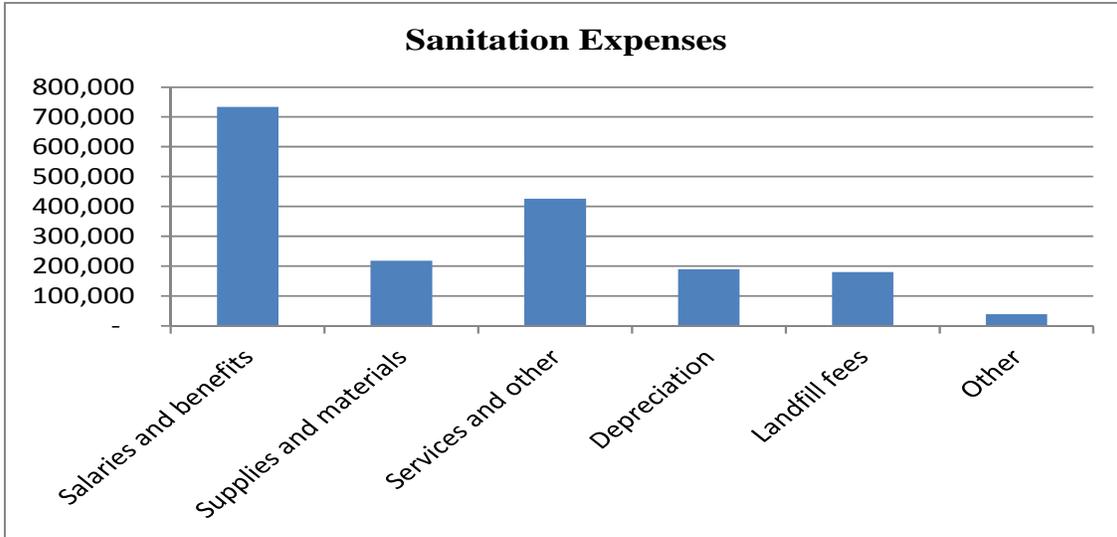
In the past several years, the role of the Sanitation Fund has increased to keep pace with environmental issues. Jacksonville was one of the first cities in Arkansas to initiate an active recycling program and the result was one that has served as an example or standard for the State. Jacksonville's recycling program has been acknowledged on several occasions for its innovative programs; including the first city to meet state mandated waste stream reduction goals.

Jacksonville is an active member of the Pulaski County Solid Waste Management District and participates in their grant program. This grant program keeps our recycling activities in line with environmental mandates that are directed at lowering our waste stream to the landfills.

**Funding operational costs presents a challenge**

Over the past several years, the Sanitation Fund had operated with a net loss. For 2014, the projected net operating gain is estimated at \$30,586. This is due to the increase in user fees along with the reduction in maintenance and repair costs.

Since Sanitation is a service entity, 41% of cost is in salaries, wages, and employee benefits. The next biggest expense is contract services which is 24% of costs.



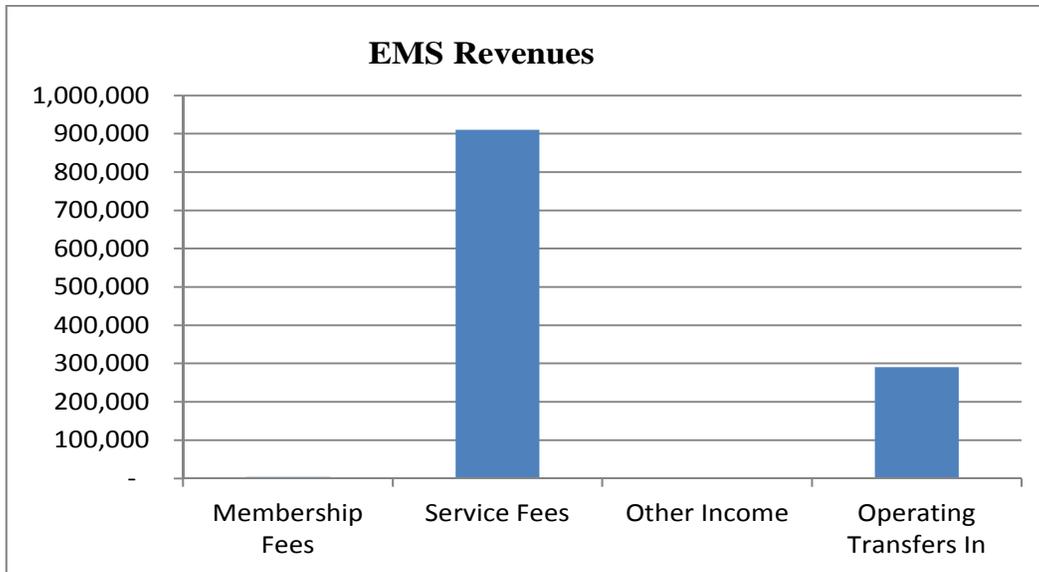
Garbage, trash, and recycling vehicles are constantly on the road providing sanitation services to Jacksonville residents. Vehicle fuel prices have shown a slight decline over the past year, which led us to project a slightly lower fuel cost for 2014. Vehicle repair and equipment repair costs have decreased this year due to the purchase of five new trucks for the automated pick up system in 2011. The purpose of the depreciation reserve is to help offset the costs of replacement equipment. We try to stagger the ages of the vehicles in the Sanitation fleet to keep replacement costs from becoming an issue in any given year.

### Capital Acquisitions

As an enterprise fund, the acquisition of capital assets is not a part of the expense budget, but is reflected on the balance sheet as capital acquisitions. The usual funding for these acquisitions comes from retained earnings or depreciation reserves set aside for equipment replacement. However, in 2011 the City financed the purchase of five vehicles for the automated pick-up system. The importance of maintaining operations on a positive net income basis becomes extremely critical when equipment wears out and needs to be replaced or new equipment needs are identified. As of the end of 2013, the depreciation reserve was 28% funded. (Depreciation funding does not, however, mean funding at replacement cost but at original cost.)

### 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 Fund, the cost of operations should be supported by user charges.



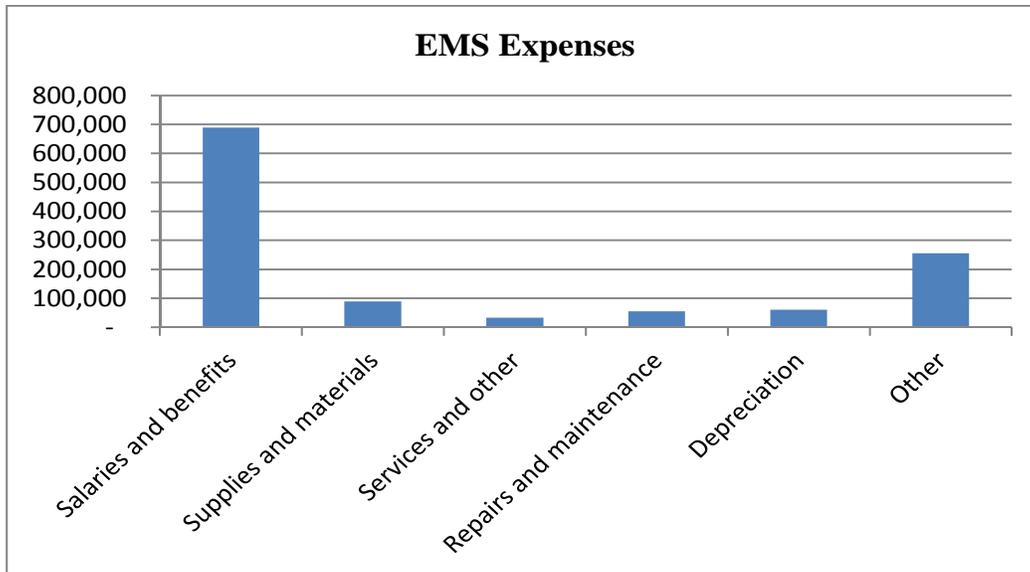
Moving into its ninth year of operation, services revenue accounts for 76% of operational costs, same as 2013. We increased our rates at the beginning of 2011 to be more comparable with other ambulance services while remaining one of the lowest. Revenues are projected to be slightly lower in 2014 due to changes imposed by the Federal government.

### **Operational Costs and How They Work**

The personnel accounted for in this fund are actually firefighter 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 Fund, are the largest single expense of the EMS Fund. Ambulances are on call 24 hours a day, 365 days a year. During 2013, our ambulance run volume remained stable at 3,079. Of those runs, approximately 1,991 resulted in patients being transported or 65% of the total run volume.

We currently have four ambulances in our fleet. The oldest one is a 2003 model while the newest one is a 2011 model.



A medical director provides technical guidance to our paramedics. Dr. Stephanie Cody, an emergency physician at BMMC, 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 and Sanitation 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 break down of the total budget by function.

	Expenditures Budget 2013	Expenditures Budget 2014	Percentage Change
General Government	\$ 3,229,589	\$ 3,756,969	16.3%
Public Safety	12,628,145	13,293,675	5.3%
Judicial	552,547	537,198	-2.8%
Public Works	4,267,648	4,423,811	3.7%
	<b>\$ 20,677,929</b>	<b>\$ 22,011,653</b>	<b>6.4%</b>

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 2011, Actual 2012, Budgeted 2013, Amended Budget 2013, and Budgeted 2014 figures.

# CITY OF JACKSONVILLE, ARKANSAS

## GENERAL FUND

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

#### BUDGET 2014

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#### Revenues:

Property tax (Pensions)	530,000
Sales taxes (Drink taxes)	13,433,840
Licenses and permits	142,100
Intergovernmental	2,680,455
Charges for services	1,276,725
Fines	771,590
Utility franchise fees	1,045,000
Investment income	3,000
Miscellaneous	1,290,700
Operating transfers in	98,941
<b>Total Revenues</b>	<b>21,272,351</b>

#### Expenditures:

Personal services	15,077,332
Supplies and materials	927,347
Contractual services	4,773,873
Capital outlay	743,101
Operating transfers out	490,000
<b>Total Expenditures</b>	<b>22,011,653</b>

Excess(deficiency) of revenues and other sources over expenditures and other uses	<u><u>(739,302)</u></u>
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Note: Deficiency of revenues over expenditures represent beginning fund balance brought forward which is restricted for specific purposes.

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011 ACTUAL REVENUE	2012 ACTUAL REVENUE	2013 REVENUE BUDGET	2013 AMENDED BUDGET	2014 PROPOSED BUDGET
<b>GENERAL PROPERTY TAXES</b>						
01-00-4010	PROPERTY TAX - PENSIONS	511,486	523,316	510,000	510,000	530,000
		<b>511,486</b>	<b>523,316</b>	<b>510,000</b>	<b>510,000</b>	<b>530,000</b>
<b>SALES TAXES</b>						
01-00-4050	ONE CENT SALES TAX	5,704,532	5,747,451	5,865,000	5,800,000	5,829,000
01-00-4060	CITY ONE CENT SALES TAX	6,152,316	7,338,792	7,400,000	7,380,000	7,512,840
01-00-4098	DRINK TAX	33,651	52,368	54,000	54,000	92,000
		<b>11,890,499</b>	<b>13,138,611</b>	<b>13,319,000</b>	<b>13,234,000</b>	<b>13,433,840</b>
<b>LICENSES AND PERMITS</b>						
01-00-4090	PRIVILEGE TAXES	86,882	88,679	89,000	89,530	91,000
01-00-4092	FARMERS' MKT PERMITS	275	235	200	288	200
01-00-4210	BUILDING PERMITS	14,222	47,680	30,000	20,000	30,000
01-00-4220	ELECTRICAL & PLUMBING PERMITS	17,844	21,053	17,000	10,000	18,000
01-00-4230	CONSTRUCTION SUR-CHARGE	126	(128)	150	150	150
01-00-4240	SIGN PERMITS	2,240	1,995	1,200	1,435	2,000
01-00-4880	BOARD OF ADJUSTMENTS-REZONING	700	1,000	750	750	750
		<b>122,289</b>	<b>160,514</b>	<b>138,300</b>	<b>122,153</b>	<b>142,100</b>
<b>INTERGOVERNMENTAL</b>						
01-00-4020	State Insurance Turnback (LOPFI)	616,527	579,584	480,000	579,771	579,000
01-00-4030	STATE TURNBACK	459,187	459,957	485,092	465,000	431,000
01-00-4035	State Insurance Turnback - Pensions	162,668	190,070	190,070	197,520	197,500
01-00-4100	Hotel/Motel Tax Revenue	33,440	32,365	35,000	30,000	32,000
01-00-4110	Prepared Food Tax Revenue	377,604	388,313	375,000	385,000	397,500
01-00-4400	GRANT INCOME		211,137	190,000	224,656	829,455
01-00-4401	OUR CLUB GRANT-PKS					9,000
01-00-4450	Advertising & Promotion Contribution	23,000	23,000	25,000	25,000	205,000
01-00-4600	6TH JUDICIAL ASSET FORFEITURES	2,602	10,047			
01-00-4610	DEA FORFEITURES	59,143	43,299	24,000		
		<b>1,734,171</b>	<b>1,937,772</b>	<b>1,804,162</b>	<b>1,906,947</b>	<b>2,680,455</b>
<b>CHARGES FOR SERVICES</b>						
01-00-4331	LOT MAINTENANCE REVENUE		8,544	9,000	19,000	19,000
01-00-4332	ATHLETICS PROGRAMS	7,651	16,105	33,500	25,000	20,000
01-00-4333	CLASS FEES & RECREATION	39,689	55,233	52,000	70,000	75,000
01-00-4334	CENTER PASS REVENUE	154,135	184,965	200,000	200,000	200,000
01-00-4336	Splash Zones Revenues	185,149	189,437	185,000	192,000	191,000
01-00-4337	SPECIAL EVENTS	9,564	9,574	10,000	30,380	30,000
01-00-4338	FEES & RENTALS	13,758	12,422	30,300	20,000	20,000
01-00-4339	CENTER FACILITY RENTAL	155,715	164,130	150,000	150,000	165,000
01-00-4340	PLAYER/SPECTATOR FEES	39,177	42,282	50,000	45,000	50,000
01-00-4341	AF&G SHOOTING RANGE - FEES				8,000	350,000
01-00-4342	AF&G SHOOTING RANGE - RENTALS				15,000	30,000
01-00-4770	ENGINEERING SVCS.REIMBURSEMENT	36,000	40,277	40,277	40,277	40,277
01-00-4780	ACCOUNTING SVCS REIMB.	8,026	8,001	19,000	20,000	20,000
01-00-4785	DIRECTOR PUBLIC WORKS REIMB.	16,800	16,800	39,050	33,648	33,648
01-00-4905	OUTSIDE CITY FIRE PROTECTION	2,500	800	2,500	800	800
01-00-4920	MECHANIC SALARY REIMBURSEMENT	51,060.00	37,226	32,000	28,000	32,000
		<b>719,224.00</b>	<b>785,796</b>	<b>852,627</b>	<b>897,105</b>	<b>1,276,725</b>
<b>FINES</b>						
01-00-4330	DOG TAGS & FINES	24,205	20,865	20,000	20,000	20,000
01-00-4350	FINES (COURT)	615,988	719,533	720,000	740,000	720,000
01-00-4352	Police Warrant Fees		39,650	37,000	20,000	20,000
01-00-4360	Fines - Municipal Judge Retirement	10,021	10,081	10,500	10,250	10,500
01-00-4370	Fines-Ord 708	1,057	1,063	1,078	1,082	1,090
		<b>651,271</b>	<b>791,192</b>	<b>788,578</b>	<b>791,332</b>	<b>771,590</b>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011 ACTUAL REVENUE	2012 ACTUAL REVENUE	2013 REVENUE BUDGET	2013 AMENDED BUDGET	2014 PROPOSED BUDGET
<b>UTILITY FRANCHISE FEES</b>						
01-00-4120	FRANCHISE - GENERAL TELEPHONE	63,174	60,579	58,000	58,000	58,000
01-00-4130	FRANCHISE- SBC -SW BELL	3,011	1,966	2,000	1,458	1,500
01-00-4140	FRANCHISE- ENERGY	589,706	602,272	595,000	595,000	600,000
01-00-4160	FRANCHISE-ARKLA	196,212	152,801	150,000	150,000	155,000
01-00-4170	FRANCHISE-FIRST ELECTRIC COOP	34,833	38,830	35,000	35,000	40,000
01-00-4180	FRANCHISE-CABLE TV	170,298	175,351	192,500	390,000	190,500
		<b>1,057,234</b>	<b>1,031,799</b>	<b>1,032,500</b>	<b>1,229,458</b>	<b>1,045,000</b>
<b>INVESTMENT INCOME</b>						
01-00-4710	INTEREST INCOME	5,707	4,556	3,000	3,000	3,000
		<b>5,707</b>	<b>4,556</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<b>MISCELLANEOUS</b>						
01-00-4405	WASTE MANAGEMENT SCHOLARSHIPS	25,000	25,000	25,000		
01-00-4700	Net Appreciation(depreciation) in FMV	753	921			
01-00-4895	9-1-1 RECEIPTS		59,841	54,000	59,000	69,000
01-00-4896	9-1-1 RECEIPTS-AR Emerg Telephone S		210,572	175,000	175,000	175,000
01-00-4900	MISCELLANEOUS INCOME	184,113	54,854	37,580	228,228	81,700
01-00-4930	WORKERS COMP.REIMBURSEMENTS	1,483	43,733		14,961	
01-00-4950	CONCESSIONS RECEIPTS	22,980	26,222	162,800	50,000	70,000
01-00-4952	Splash Zones /Soccer Concessions	44,499	41,930	45,000	41,000	45,000
		<b>278,828</b>	<b>463,073</b>	<b>499,380</b>	<b>568,189</b>	<b>440,700</b>
<b>UNCLASSIFIED</b>						
01-00-4901	DONATIONS					850,000
						<b>850,000</b>
<b>RESERVED FUND BALANCE</b>						
01-00-4990	OPENING BALANCE			659,234	576,015	739,302
				<b>659,234</b>	<b>576,015</b>	<b>739,302</b>
<b>OTHER FINANCING SOURCES</b>						
01-00-4940	OPERATING TRANSFERS	1,023,751	1,657,904	653,590	839,730	98,941
		<b>1,023,751</b>	<b>1,657,904</b>	<b>653,590</b>	<b>839,730</b>	<b>98,941</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>17,994,460</b>	<b>20,494,533</b>	<b>20,260,371</b>	<b>20,677,929</b>	<b>22,011,653</b>



**BUDGET REPORT FOR CITY OF JACKSONVILLE  
FUNCTION SUMMARY**

ACCOUNT DESCRIPTION	2011 ACTUAL EXPENDITURE	2012 ACTUAL EXPENDITURE	2013 EXPENDITURE BUDGET	2013 AMENDED BUDGET	2014 PROPOSED BUDGET
<b>General Government:</b>					
City Clerk	211,650	142,696	141,856	141,856	141,068
City Council	120,237	140,131	130,494	130,494	129,137
Office of the Mayor	229,701	242,016	243,322	241,086	240,361
General Services	147,690	142,044	146,376	143,076	136,445
Finance	493,558	532,354	533,683	530,683	489,731
DEBT SERVICE		4,110,796		1,244,438	1,870,733
Human Resources	242,624	236,468	246,068	244,068	232,539
Director of Administration	122,732	110,309	111,242	109,442	109,586
City Mechanic	174,818	138,215	138,933	136,933	135,443
Director of Information Technology	177,102	335,424	234,747	232,513	196,926
Contingency		75,000	75,000	75,000	75,000
	<b>1,920,112</b>	<b>6,205,453</b>	<b>2,001,721</b>	<b>3,229,589</b>	<b>3,756,969</b>
<b>Public Safety:</b>					
Police Department	6,833,136	7,256,935	7,324,484	7,132,336	6,974,929
Fire Department	4,263,474	4,590,602	4,468,843	4,385,272	5,197,059
9-1-1 Emergency Response	755,149	852,700	788,909	767,605	798,390
Animal Control	295,563	332,385	347,432	342,932	323,297
	<b>12,147,322</b>	<b>13,032,622</b>	<b>12,929,668</b>	<b>12,628,145</b>	<b>13,293,675</b>
<b>Judicial:</b>					
City Attorney	180,095	200,422	197,791	197,003	198,270
Municipal Court	300,724	367,911	355,544	355,544	338,928
	<b>480,819</b>	<b>568,333</b>	<b>553,335</b>	<b>552,547</b>	<b>537,198</b>
<b>Public Works:</b>					
Director of Public Works	87,482	139,169	141,721	130,778	137,398
Library	35,457	64,277	60,758	60,758	63,507
Engineering	279,853	356,268	362,414	359,414	321,131
Code Enforcement	174,756	376,066	304,158	288,658	184,595
General and Administrative	380,059	1,742,236	877,193	761,285	809,028
Parks and Recreation	2,333,999	2,946,850	2,880,370	2,649,941	2,891,865
Scholarships	23,000	8,158	33,510	8,510	8,158
Ordinance 708	253	8,129	8,304	8,304	8,129
	<b>3,314,859</b>	<b>5,641,153</b>	<b>4,668,428</b>	<b>4,267,648</b>	<b>4,423,811</b>
<b>TOTAL APPROPRIATIONS</b>	<b>17,863,112</b>	<b>25,447,561</b>	<b>20,153,152</b>	<b>20,677,929</b>	<b>22,011,653</b>

**BUDGET REPORT FOR CITY OF JACKSONVILLE**  
**Fund 01 - General Appropriations**  
**Calculations as of 11/30/2013**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011	2012	2013	2013	2014
		ACTUAL EXPENDITURE	ACTUAL EXPENDITURE	EXPENDITURE BUDGET	AMENDED BUDGET	PROPOSED BUDGET
<b>PERSONAL SERVICES</b>						
5010	SALARIES	8,833,708	9,304,188	9,433,559	9,094,168	9,291,615
5011	OVERTIME	515,151	567,825	446,288	446,288	443,234
5020	PART-TIME HELP	316,273	331,045	475,179	437,679	465,879
5040	RETIREMENT	80,368	81,333	82,477	82,477	82,477
5360	LOCAL PENSION MATCH	694,115	728,307	704,424	704,424	741,331
5370	STATE RETIREMENT PLAN	1,030,577	1,103,648	1,154,628	1,154,628	1,147,589
5900	FICA MATCH	555,656	587,547	606,579	604,870	590,932
5910	RETIREMENT EXPENSE - APERS	412,269	476,505	530,690	528,821	554,922
5920	GROUP INSURANCE EXPENSE	1,515,877	1,450,538	1,647,225	1,642,119	1,498,702
5930	UNEMPLOYMENT INSURANCE	3,958	16,688	23,407	23,407	23,407
5940	WORKERS COMP.INSURANCE	185,796	180,301	188,984	188,984	237,244
5970	TUITION REIMBURSEMENT	28,514	19,372	20,000	20,000	
		<b>14,172,262</b>	<b>14,847,297</b>	<b>15,313,440</b>	<b>14,927,865</b>	<b>15,077,332</b>
<b>SUPPLIES AND MATERIALS</b>						
5090	SUPPLIES/OFFICE EXPENSE	259,930	273,065	324,022	277,820	429,378
5091	PUBLIC EDUCATION MATERIALS	1,318	5,623	5,650	5,650	3,800
5095	Office Equip & Small Tools	35,819	79,803	63,105	54,396	30,486
5120	VEHICLE GAS & OIL	311,840	323,877	278,926	278,626	284,173
5135	TIRES & TIRE REPAIR	31,135	27,704	31,600	31,600	34,000
5190	JANITOR SUPPLIES	36,473	36,406	32,429	32,429	33,717
5200	UNIFORM EXPENSE	131,633	107,827	113,212	105,155	111,793
		<b>808,148</b>	<b>854,305</b>	<b>848,944</b>	<b>785,676</b>	<b>927,347</b>
<b>CONTRACTUAL SERVICES</b>						
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	388,500	410,142	493,636	450,061	456,724
5050	ELECTRICITY	273,447	324,487	336,995	334,295	361,154
5060	GAS ( HEATING)	43,294	38,514	69,776	69,306	56,843
5070	TELEPHONE	194,260	200,204	224,210	215,345	238,924
5110	PRINTING & ADVERTISING	67,660	52,457	69,828	66,058	62,916
5130	VEHICLE REPAIRS & MAINTENANCE	172,879	186,326	146,201	144,200	163,370
5140	EQUIPMENT RENTAL & MAINTENANCE	315,681	353,063	387,144	375,751	297,851
5150	OPERATING EXPENSE	15,727	12,752	14,167	14,167	17,373
5160	RADIO REPAIR & MAINTENANCE	71,440	65,975	47,535	41,735	77,146
5170	JAIL EXPENSE	150,000	150,000	195,600	195,600	195,000
5171	PRISONER PROC./& MEALS	14,770	14,190	3,950	3,950	6,850
5180	POSTAGE	15,890	18,089	17,115	15,815	18,715
5210	SCHOOLS & SEMINARS	136,708	87,053	143,626	96,646	92,566
5230	PHYSICALS	43,642	43,169	67,277	67,277	51,872
5250	CANINE EXPENSE	8,600	11,473	17,510	14,187	12,085
5260	VETERINARIAN FEES	19,406	18,094	22,400	22,400	24,781
5280	PROFESSIONAL DUES	4,050	3,859	3,937	3,937	4,305
5281	C.A.P.D.D. DUES	2,817	2,472	2,473	2,473	2,473
5282	METROPLAN DUES	25,945	24,109	26,095	26,095	26,095
5283	DEFENSE FUND DEDUCTIBLE			6,000	6,000	6,000
5284	MUNICIPAL LEAGUE DUES	67,949	92,790	92,791	122,791	75,773
5285	Jacksonville Health Dept Support		2,215	2,215	2,215	2,215
5290	BUILDING REPAIR & MAINTENANCE	228,768	337,117	273,198	257,505	221,435
5291	LOT MAINTENANCE	14,375	525	500	500	250
5310	ELECTION EXPENSE		8,723			30,000
5340	BUILDING/VEHICLE INSURANCE	74,137	67,153	74,891	73,699	86,641
5345	VEHICLE/PROPERTY LOSS PAYMENTS		0	25,000	25,000	25,000
5380	LEGAL FEES	22,265	20,593	17,500	17,500	17,500
5480	JACKSONVILLE ELDERLY PROGRAM	50,000	50,000	50,000	50,000	50,000
5485	JACKSONVILLE C OF C SUPPORT	79,163				
5487	ECONOMIC DEVELOPMENT		53,182	60,000	56,000	30,000
5510	COMMUNICATION LEASES	14,727	17,542	33,065	33,065	21,499
5629	REMONUMENTATION			3,600	3,600	1,200
5637	ASBESTOS ABATEMENT	2,835	16,879	14,043	14,043	7,500
5715	NARCOTICS BUY MONEY	9,932	12,000	12,000		
5836	SR.CITIZENS UTILITIES	26,380	25,511	23,958	23,958	23,451
5840	OPERATING TRANSFERS	69,996	219,996	542,000	400,092	490,000
5842	LANDSCAPE/TURF MAINTENANCE	38,696	49,321	38,450	38,450	46,500
5845	RENTAL PROPERTY EXPENSE	17,137	19,992	8,851	8,851	8,133
5846	TOURISM & PROMOTION	2,021	5,956	10,000	8,000	8,000
5980	CONTINGENCY			75,000	75,000	75,000
		<b>2,683,097</b>	<b>3,015,923</b>	<b>3,652,537</b>	<b>3,375,567</b>	<b>3,393,140</b>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011 ACTUAL EXPENDITURE	2012 ACTUAL EXPENDITURE	2013 EXPENDITURE BUDGET	2013 AMENDED BUDGET	2014 PROPOSED BUDGET
<b>CAPITAL OUTLAY</b>						
5500	EQUIPMENT PURCHASES	242,000	555,981	371,579	282,383	743,101
5540	CONSTRUCTION	17,202	48,324	25,871	14,000	
5542	STRUCTURAL CONDEMNATION	1,560	46,078	48,000	48,000	
		<b>260,762</b>	<b>650,383</b>	<b>445,450</b>	<b>344,383</b>	<b>743,101</b>
5156	INTEREST EXPENSE		13,881		78,100	164,047
5157	S-T FINANCING PRINCIPLE PAYMENT				1,166,338	1,706,686
<b>TOTAL APPROPRIATIONS</b>		<b>17,924,269</b>	<b>19,381,789</b>	<b>20,260,371</b>	<b>20,677,929</b>	<b>22,011,653</b>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011 ACTUAL EXPENDITURE	2012 ACTUAL EXPENDITURE	2013 EXPENDITURE BUDGET	2013 AMENDED BUDGET	2014 PROPOSED BUDGET
<b>Dept 01-City Clerk</b>						
<b>PERSONAL SERVICES</b>						
01-01-5010	SALARIES	150,467	82,967	83,130	83,130	83,130
01-01-5011	OVERTIME	565	239	500	500	500
01-01-5040	RETIREMENT	17,478	17,478	17,478	17,478	17,478
01-01-5900	FICA MATCH	11,448	6,259	6,436	6,436	6,398
01-01-5910	RETIREMENT EXPENSE	10,523	11,472	11,980	11,980	12,444
01-01-5920	GROUP INSURANCE	8,966	8,564	8,886	8,886	7,014
01-01-5930	UNEMPLOYMENT INSURANCE	16	68	90	90	90
01-01-5940	WORKERS COMP.INSURANCE	833	739	1,437	1,437	1,725
		<b>200,296</b>	<b>127,786</b>	<b>129,937</b>	<b>129,937</b>	<b>128,779</b>
<b>SUPPLIES AND MATERIALS</b>						
01-01-5090	SUPPLIES/OFFICE EXPENSE	2,015	2,957	3,000	3,000	3,000
01-01-5095	Office Equip & Small Tools	266	213			
		<b>2,281</b>	<b>3,170</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<b>CONTRACTUAL SERVICES</b>						
01-01-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	22	27			
01-01-5110	PRINTING & ADVERTISING	4,892	7,107	5,000	5,000	5,000
01-01-5140	EQUIPMENT RENTAL & MAINTENANCE	3,333	5,444	3,720	3,720	3,720
01-01-5150	OPERATING EXPENSE		167	199	199	319
01-01-5210	SCHOOLS & SEMINARS	826				250
		<b>9,073</b>	<b>12,745</b>	<b>8,919</b>	<b>8,919</b>	<b>9,289</b>
<b>Totals for dept 01-City Clerk</b>		<b>211,650</b>	<b>143,701</b>	<b>141,856</b>	<b>141,856</b>	<b>141,068</b>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011 ACTUAL EXPENDITURE	2012 ACTUAL EXPENDITURE	2013 EXPENDITURE BUDGET	2013 AMENDED BUDGET	2014 PROPOSED BUDGET
<b>Dept 02-City Council</b>						
<b>PERSONAL SERVICES</b>						
01-02-5010	SALARIES	69,500	69,118	70,890	70,890	70,890
01-02-5900	FICA MATCH	5,106	5,076	5,277	5,277	5,131
01-02-5920	GROUP INSURANCE	39,158	33,295	48,027	48,027	40,389
01-02-5940	WORKERS COMP.INSURANCE					8,627
		<b>113,764</b>	<b>107,489</b>	<b>124,194</b>	<b>124,194</b>	<b>125,037</b>
<b>SUPPLIES AND MATERIALS</b>						
01-02-5090	SUPPLIES/OFFICE EXPENSE	28		100	100	100
		<b>28</b>		<b>100</b>	<b>100</b>	<b>100</b>
<b>CONTRACTUAL SERVICES</b>						
01-02-5210	SCHOOLS & SEMINARS	6,445	3,190	6,200	6,200	4,000
		<b>6,445</b>	<b>3,190</b>	<b>6,200</b>	<b>6,200</b>	<b>4,000</b>
<b>Totals for dept 02-City Council</b>		<b>120,237</b>	<b>110,679</b>	<b>130,494</b>	<b>130,494</b>	<b>129,137</b>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011 ACTUAL EXPENDITURE	2012 ACTUAL EXPENDITURE	2013 EXPENDITURE BUDGET	2013 AMENDED BUDGET	2014 PROPOSED BUDGET
<b>Dept 03-Police Department</b>						
<b>PERSONAL SERVICES</b>						
01-03-5010	SALARIES	3,567,175	3,825,038	3,795,902	3,675,902	3,685,239
01-03-5011	OVERTIME	235,881	260,156	191,400	191,400	168,000
01-03-5360	LOCAL PENSION MATCH	290,993	305,698	294,459	294,459	306,000
01-03-5370	STATE RETIREMENT PLAN	653,819	715,710	774,009	774,009	738,173
01-03-5900	FICA MATCH	280,666	300,983	301,087	301,087	290,758
01-03-5910	RETIREMENT EXPENSE	50,272	59,162	55,273	55,273	68,136
01-03-5920	GROUP INSURANCE	595,502	565,111	635,499	635,499	585,904
01-03-5930	UNEMPLOYMENT INSURANCE	1,249	5,266	8,193	8,193	8,193
01-03-5940	WORKERS COMP.INSURANCE	71,652	66,504	65,390	65,390	81,095
01-03-5970	TUITION REIMBURSEMENT	4,834	2,016	5,000	5,000	
		<b>5,752,043</b>	<b>6,105,644</b>	<b>6,126,212</b>	<b>6,006,212</b>	<b>5,931,498</b>
<b>SUPPLIES AND MATERIALS</b>						
01-03-5090	SUPPLIES/OFFICE EXPENSE	47,196	57,874	39,736	30,104	30,728
01-03-5095	Office Equip & Small Tools	4,801	50,664	15,819	15,819	14,571
01-03-5120	VEHICLE GAS & OIL	221,274	224,911	170,000	170,000	175,000
01-03-5135	TIRES & TIRE REPAIR	21,553	21,138	18,500	18,500	20,000
01-03-5200	UNIFORM EXPENSE	85,784	55,523	56,030	48,530	46,150
		<b>380,608</b>	<b>410,110</b>	<b>300,085</b>	<b>282,953</b>	<b>286,449</b>
<b>CONTRACTUAL SERVICES</b>						
01-03-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	35,619	20,668	34,860	31,185	74,716
01-03-5050	ELECTRICITY	29,779	38,663	73,554	73,554	84,667
01-03-5060	GAS ( HEATING)	2,882	3,552	11,337	11,337	8,543
01-03-5070	TELEPHONE	51,065	52,248	74,502	66,041	66,686
01-03-5110	PRINTING & ADVERTISING	8,507	6,309	10,985	9,715	12,190
01-03-5130	VEHICLE REPAIRS & MAINTENANCE	94,159	115,841	81,870	81,870	100,000
01-03-5140	EQUIPMENT RENTAL & MAINTENANCE	64,557	65,538	65,108	65,108	39,420
01-03-5150	OPERATING EXPENSE		249	410	410	446
01-03-5160	RADIO REPAIR & MAINTENANCE	21,257	22,442	15,372	15,372	15,372
01-03-5170	JAIL EXPENSE	150,000	150,000	195,600	195,600	195,000
01-03-5171	PRISONER PROC./& MEALS	14,770	14,190	3,950	3,950	6,850
01-03-5180	POSTAGE	6,413	8,740	5,675	5,675	7,375
01-03-5210	SCHOOLS & SEMINARS	54,846	30,094	66,399	28,112	41,122
01-03-5230	PHYSICALS	27,396	28,720	46,810	46,810	31,029
01-03-5250	CANINE EXPENSE	4,568	8,025	7,000	3,677	3,000
01-03-5290	BUILDING REPAIR & MAINTENANCE	22,514	24,433	16,075	16,075	16,309
01-03-5340	BUILDING/VEHICLE INSURANCE	17,207	14,236	20,951	20,951	31,358
01-03-5510	COMMUNICATION LEASES	14,727	17,542	33,065	33,065	21,499
		<b>620,266</b>	<b>621,490</b>	<b>763,523</b>	<b>708,507</b>	<b>755,582</b>
<b>CAPTIAL OUTLAY</b>						
01-03-5500	EQUIPMENT PURCHASES	80,219	53,599	134,664	134,664	1,400
		<b>80,219</b>	<b>53,599</b>	<b>134,664</b>	<b>134,664</b>	<b>1,400</b>
<b>Totals for dept 03-Police Department</b>		<b>6,833,136</b>	<b>7,190,843</b>	<b>7,324,484</b>	<b>7,132,336</b>	<b>6,974,929</b>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011 ACTUAL EXPENDITURE	2012 ACTUAL EXPENDITURE	2013 EXPENDITURE BUDGET	2013 AMENDED BUDGET	2014 PROPOSED BUDGET
<b>Dept 04-Fire Department</b>						
<b>PERSONAL SERVICES</b>						
01-04-5010	SALARIES	2,368,023	2,447,940	2,535,835	2,466,135	2,573,223
01-04-5011	OVERTIME	246,109	286,460	220,080	220,080	226,580
01-04-5360	LOCAL PENSION MATCH	403,122	422,609	409,965	409,965	435,331
01-04-5370	STATE RETIREMENT PLAN	376,759	387,881	380,619	380,619	409,416
01-04-5900	FICA MATCH	33,772	36,297	33,741	33,741	34,307
01-04-5910	RETIREMENT EXPENSE	4,291	4,755	4,797	4,797	5,013
01-04-5920	GROUP INSURANCE	405,976	364,063	406,413	406,413	369,585
01-04-5930	UNEMPLOYMENT INSURANCE	811	3,420	4,772	4,772	4,772
01-04-5940	WORKERS COMP.INSURANCE	40,825	40,641	38,084	38,084	45,724
01-04-5970	TUITION REIMBURSEMENT EXPENSE	14,759	11,686	15,000	15,000	
		<b>3,894,447</b>	<b>4,005,752</b>	<b>4,049,306</b>	<b>3,979,606</b>	<b>4,103,951</b>
<b>SUPPLIES AND MATERIALS</b>						
01-04-5090	SUPPLIES/OFFICE EXPENSE	12,840	15,904	9,899	9,899	10,392
01-04-5091	PUBLIC EDUCATION MATERIALS	1,318	5,623	5,650	5,650	3,800
01-04-5095	Office Equip & Small Tools	4,213	10,177	25,737	25,737	8,460
01-04-5120	VEHICLE GAS & OIL	40,339	39,197	42,368	42,368	39,125
01-04-5135	TIRES & TIRE REPAIR	6,654	2,751	10,400	10,400	11,700
01-04-5190	JANITOR SUPPLIES	8,436	7,276	9,500	9,500	9,500
01-04-5200	UNIFORM EXPENSE	30,071	36,035	42,013	42,013	51,725
		<b>103,871</b>	<b>116,963</b>	<b>145,567</b>	<b>145,567</b>	<b>134,702</b>
<b>CONTRACTUAL SERVICES</b>						
01-04-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	5,441	1,639	4,950	4,950	1,200
01-04-5050	ELECTRICITY	25,413	31,081	23,304	23,304	27,117
01-04-5060	GAS ( HEATING)	10,736	7,903	10,452	10,452	8,829
01-04-5070	TELEPHONE	26,230	27,113	27,464	27,464	33,407
01-04-5110	PRINTING & ADVERTISING	204	612	1,000	1,000	650
01-04-5130	VEHICLE REPAIRS & MAINTENANCE	45,665	43,067	42,200	42,200	45,200
01-04-5140	EQUIPMENT RENTAL & MAINTENANCE	35,060	41,022	52,965	52,965	36,682
01-04-5160	RADIO REPAIR & MAINTENANCE	13,483	13,786	20,300	20,300	22,190
01-04-5180	POSTAGE	313	170	500	500	400
01-04-5210	SCHOOLS & SEMINARS	17,287	18,318	19,420	17,420	23,010
01-04-5230	PHYSICALS	16,246	14,449	20,467	20,467	20,843
01-04-5280	PROFESSIONAL DUES	4,050	3,859	3,937	3,937	4,305
01-04-5290	BUILDING REPAIR & MAINTENANCE	15,663	27,491	18,950	18,950	22,000
01-04-5340	BUILDING/VEHICLE INSURANCE	14,535	13,603	14,890	14,890	14,372
		<b>230,326</b>	<b>244,113</b>	<b>260,799</b>	<b>258,799</b>	<b>260,205</b>
<b>CAPTIAL OUTLAY</b>						
01-04-5500	EQUIPMENT PURCHASES	34,830	28,432	1,300	1,300	698,201
01-04-5540	CONSTRUCTION		8,560	11,871		
		<b>34,830</b>	<b>36,992</b>	<b>13,171</b>	<b>1,300</b>	<b>698,201</b>
<b>Totals for dept 04-Fire Department</b>		<b>4,263,474</b>	<b>4,403,820</b>	<b>4,468,843</b>	<b>4,385,272</b>	<b>5,197,059</b>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011 ACTUAL EXPENDITURE	2012 ACTUAL EXPENDITURE	2013 EXPENDITURE BUDGET	2013 AMENDED BUDGET	2014 PROPOSED BUDGET
<b>Dept 05-Office of the Mayor</b>						
<b>PERSONAL SERVICES</b>						
01-05-5010	SALARIES	123,630	126,469	130,011	129,275	129,111
01-05-5011	OVERTIME	28	994			
01-05-5040	RETIREMENT	62,890	63,855	64,999	64,999	64,999
01-05-5900	FICA MATCH	9,249	9,542	9,800	9,800	9,731
01-05-5910	RETIREMENT EXPENSE	15,979	18,652	17,659	17,659	18,319
01-05-5920	GROUP INSURANCE	16,846	16,314	16,926	16,926	16,086
01-05-5930	UNEMPLOYMENT INSURANCE	16	68	90	90	90
01-05-5940	WORKERS COMP.INSURANCE	833	1,478	1,437	1,437	1,725
		<b>229,471</b>	<b>237,372</b>	<b>240,922</b>	<b>240,186</b>	<b>240,061</b>
<b>SUPPLIES AND MATERIALS</b>						
01-05-5090	SUPPLIES/OFFICE EXPENSE	70		900	900	300
		<b>70</b>		<b>900</b>	<b>900</b>	<b>300</b>
<b>Totals for dept 05-Office of the Mayor</b>		<b>229,541</b>	<b>237,372</b>	<b>241,822</b>	<b>241,086</b>	<b>240,361</b>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011 ACTUAL EXPENDITURE	2012 ACTUAL EXPENDITURE	2013 EXPENDITURE BUDGET	2013 AMENDED BUDGET	2014 PROPOSED BUDGET
<b>Dept 06-City Attorney</b>						
<b>PERSONAL SERVICES</b>						
01-06-5010	SALARIES	125,472	131,241	134,011	133,223	134,011
01-06-5900	FICA MATCH	9,429	9,831	10,252	10,252	10,252
01-06-5910	RETIREMENT EXPENSE	3,545	4,684	4,860	4,860	5,078
01-06-5920	GROUP INSURANCE	13,850	16,154	16,926	16,926	16,086
01-06-5930	UNEMPLOYMENT INSURANCE			90	90	90
01-06-5940	WORKERS COMP.INSURANCE			1,437	1,437	1,725
		<b>152,296</b>	<b>161,910</b>	<b>167,576</b>	<b>166,788</b>	<b>167,242</b>
<b>SUPPLIES AND MATERIALS</b>						
01-06-5090	SUPPLIES/OFFICE EXPENSE	757	1,757	1,100	1,100	1,500
01-06-5095	Office Equip & Small Tools		300	600	600	500
		<b>757</b>	<b>2,057</b>	<b>1,700</b>	<b>1,700</b>	<b>2,000</b>
<b>CONTRACTUAL SERVICES</b>						
01-06-5030	CONTRACT SVC./ALLOW/VOLUNTEERS		1,125	6,000	6,000	6,000
01-06-5070	TELEPHONE	2,048	2,148	2,215	2,215	3,128
01-06-5110	PRINTING & ADVERTISING		403	1,000	1,000	1,000
01-06-5140	EQUIPMENT RENTAL & MAINTENANCE	129				
01-06-5150	OPERATING EXPENSE	300	1,312	1,000	1,000	1,500
01-06-5210	SCHOOLS & SEMINARS	150	410	800	800	500
01-06-5380	LEGAL FEES	22,265	20,593	17,500	17,500	16,900
		<b>24,892</b>	<b>25,991</b>	<b>28,515</b>	<b>28,515</b>	<b>29,028</b>
<b>Totals for dept 06-City Attorney</b>		<b>177,945</b>	<b>189,958</b>	<b>197,791</b>	<b>197,003</b>	<b>198,270</b>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011 ACTUAL EXPENDITURE	2012 ACTUAL EXPENDITURE	2013 EXPENDITURE BUDGET	2013 AMENDED BUDGET	2014 PROPOSED BUDGET
<b>Dept 07-9-1-1 Emergency Response</b>						
<b>PERSONAL SERVICES</b>						
01-07-5010	SALARIES	404,117	426,109	452,399	443,399	457,119
01-07-5011	OVERTIME	5,366	10,055	8,000	8,000	8,000
01-07-5020	PART - TIME HELP	14,010	8,355	15,000	15,000	7,000
01-07-5370	STATE RETIREMENT PLAN		57			
01-07-5900	FICA MATCH	31,501	33,015	34,783	34,783	35,070
01-07-5910	RETIREMENT EXPENSE	54,041	60,696	65,561	65,561	69,210
01-07-5920	GROUP INSURANCE	69,578	71,303	86,322	86,322	80,850
01-07-5930	UNEMPLOYMENT INSURANCE	243	1,026	1,170	1,170	1,170
01-07-5940	WORKERS COMP.INSURANCE	10,831	11,084	9,341	9,341	12,078
		<b>589,687</b>	<b>621,700</b>	<b>672,576</b>	<b>663,576</b>	<b>670,497</b>
<b>SUPPLIES AND MATERIALS</b>						
01-07-5090	SUPPLIES/OFFICE EXPENSE	3,916	4,151	5,738	5,738	5,483
01-07-5095	Office Equip & Small Tools	730	2,753	2,200	1,196	1,070
01-07-5120	VEHICLE GAS & OIL	493	607	600	600	660
01-07-5200	UNIFORM EXPENSE	3,476	2,336	1,772	772	1,800
		<b>8,615</b>	<b>9,847</b>	<b>10,310</b>	<b>8,306</b>	<b>9,013</b>
<b>CONTRACTUAL SERVICES</b>						
01-07-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	8,520	2,251	3,420	3,420	3,300
01-07-5050	ELECTRICITY	11,163	12,182	1,236	1,236	367
01-07-5060	GAS ( HEATING)					
01-07-5070	TELEPHONE	25,146	25,362	18,041	18,041	25,819
01-07-5110	PRINTING & ADVERTISING		107	500		
01-07-5130	VEHICLE REPAIRS & MAINTANCE		12	355	355	320
01-07-5140	EQUIPMENT RENTAL & MAINTENANCE	38,030	72,342	53,767	53,767	37,325
01-07-5160	RADIO REPAIR & MAINTENANCE	34,117	29,747	11,863	6,063	39,584
01-07-5210	SCHOOLS & SEMINARS	7,354	3,546	740	740	2,965
01-07-5290	BUILDING REPAIR & MAINTENANCE	5,524	7,535	8,401	4,401	9,100
01-07-5340	BUILDING/VEHICLE INSURANCE	3,057	2,931	2,100	2,100	100
		<b>132,911</b>	<b>156,015</b>	<b>100,423</b>	<b>90,123</b>	<b>118,880</b>
<b>CAPTIAL OUTLAY</b>						
01-07-5500	EQUIPMENT PURCHASES	23,936	108,743	5,600	5,600	
		<b>23,936</b>	<b>108,743</b>	<b>5,600</b>	<b>5,600</b>	
<b>Totals for dept 07-9-1-1 Emergency Response</b>		<b>755,149</b>	<b>896,305</b>	<b>788,909</b>	<b>767,605</b>	<b>798,390</b>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011 ACTUAL EXPENDITURE	2012 ACTUAL EXPENDITURE	2013 EXPENDITURE BUDGET	2013 AMENDED BUDGET	2014 PROPOSED BUDGET
<b>Dept 09-General Services</b>						
<b>SUPPLIES AND MATERIALS</b>						
01-09-5090	SUPPLIES/OFFICE EXPENSE	11,993	11,813	10,000	10,000	9,000
		<b>11,993</b>	<b>11,813</b>	<b>10,000</b>	<b>10,000</b>	<b>9,000</b>
<b>CONTRACTUAL SERVICES</b>						
01-09-5050	ELECTRICITY	18,335	21,263	19,276	19,276	19,614
01-09-5060	GAS ( HEATING)	2,142	1,393	1,909	1,909	1,680
01-09-5070	TELEPHONE	44,284	43,951	48,069	48,069	47,908
01-09-5110	PRINTING & ADVERTISING	960	1,640	1,000	1,000	1,000
01-09-5140	EQUIPMENT RENTAL & MAINTENANCE	19,540	19,419	24,288	24,288	21,245
01-09-5150	OPERATING EXPENSE	9,239	5,613	8,000	8,000	8,000
01-09-5180	POSTAGE	5,664	5,440	2,000	700	2,000
01-09-5290	BUILDING REPAIR & MAINTENANCE	24,634	27,891	17,295	17,295	13,254
01-09-5340	BUILDING/VEHICLE INSURANCE	4,812	4,539	4,539	4,539	4,744
01-09-5846	TOURISM & PROMOTION	2,021	5,956	10,000	8,000	8,000
		<b>131,631</b>	<b>137,105</b>	<b>136,376</b>	<b>133,076</b>	<b>127,445</b>
<b>Totals for dept 09-General Services</b>		<b>143,624</b>	<b>148,918</b>	<b>146,376</b>	<b>143,076</b>	<b>136,445</b>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011 ACTUAL EXPENDITURE	2012 ACTUAL EXPENDITURE	2013 EXPENDITURE BUDGET	2013 AMENDED BUDGET	2014 PROPOSED BUDGET
<b>Dept 10-Municipal Court</b>						
<b>PERSONAL SERVICES</b>						
01-10-5010	SALARIES	140,735	169,452	160,750	160,750	154,856
01-10-5011	OVERTIME		20			
01-10-5020	PART-TIME HELP	12,416		12,786	12,786	12,786
01-10-5040	RETIREMENT					
01-10-5900	FICA MATCH	11,332	12,546	13,203	13,203	12,679
01-10-5910	RETIREMENT EXPENSE	12,848	21,565	22,891	22,891	23,043
01-10-5920	GROUP INSURANCE	21,793	25,070	26,235	26,235	22,071
01-10-5930	UNEMPLOYMENT INSURANCE	130	547	720	720	720
01-10-5940	WORKERS COMP.INSURANCE	5,832	5,173	5,749	5,749	6,902
		<b>205,086</b>	<b>234,373</b>	<b>242,334</b>	<b>242,334</b>	<b>233,057</b>
<b>SUPPLIES AND MATERIALS</b>						
01-10-5090	SUPPLIES/OFFICE EXPENSE	7,476	8,332	5,500	5,500	6,500
01-10-5095	Office Equip & Small Tools		182	650	650	1,400
		<b>7,476</b>	<b>8,514</b>	<b>6,150</b>	<b>6,150</b>	<b>7,900</b>
<b>CONTRACTUAL SERVICES</b>						
01-10-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	60,873	64,747	62,000	62,000	61,554
01-10-5050	ELECTRICITY	2,245	2,446	2,314	2,314	2,292
01-10-5060	GAS(HEATING)	1,031	862	1,044	1,044	1,001
01-10-5070	TELEPHONE	3,567	3,780	3,955	3,955	7,258
01-10-5110	PRINTING & ADVERTISING	991	995	1,000	1,000	1,000
01-10-5140	EQUIPMENT RENTAL & MAINTENANCE	8,967	14,221	21,162	21,162	15,960
01-10-5180	POSTAGE	3,187	3,500	5,000	5,000	5,000
01-10-5210	SCHOOLS & SEMINARS	1,032	600	1,000	1,000	1,500
01-10-5290	BUILDING REPAIR & MAINTENANCE	951	881	9,279	9,279	2,100
01-10-5340	BUILDING/VEHICLE INSURANCE	340	306	306	306	306
		<b>83,184</b>	<b>92,338</b>	<b>107,060</b>	<b>107,060</b>	<b>97,971</b>
<b>CAPTIAL OUTLAY</b>						
01-10-5500	EQUIPMENT PURCHASES	4,978				
		<b>4,978</b>				
<b>Totals for dept 10-Municipal Court</b>		<b>300,724</b>	<b>335,225</b>	<b>355,544</b>	<b>355,544</b>	<b>338,928</b>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011 ACTUAL EXPENDITURE	2012 ACTUAL EXPENDITURE	2013 EXPENDITURE BUDGET	2013 AMENDED BUDGET	2014 PROPOSED BUDGET
<b>Dept 11-Finance</b>						
<b>PERSONAL SERVICES</b>						
01-11-5010	SALARIES	308,677	324,038	327,512	324,512	294,642
01-11-5011	OVERTIME	2,876	2,487	2,500	2,500	2,500
01-11-5900	FICA MATCH	22,794	23,879	24,954	24,954	22,440
01-11-5910	RETIREMENT EXPENSE	36,678	44,731	46,994	46,994	44,215
01-11-5920	GROUP INSURANCE	46,063	47,928	51,624	51,624	46,200
01-11-5930	UNEMPLOYMENT INSURANCE	130	547	720	720	720
01-11-5940	WORKERS COMP.INSURANCE	6,665	5,911	5,749	5,749	6,902
		<b>423,883</b>	<b>449,521</b>	<b>460,053</b>	<b>457,053</b>	<b>417,619</b>
<b>SUPPLIES AND MATERIALS</b>						
01-11-5090	SUPPLIES/OFFICE EXPENSE	3,220	3,376	2,998	2,998	2,427
01-11-5095	Office Equip & Small Tools		1,070	950	950	125
01-11-5120	VEHICLE GAS & OIL	442	382	420	420	420
		<b>3,662</b>	<b>4,828</b>	<b>4,368</b>	<b>4,368</b>	<b>2,972</b>
<b>CONTRACTUAL SERVICES</b>						
01-11-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	42,274	36,300	35,535	35,535	37,535
01-11-5070	TELEPHONE	857	662	692	692	1,163
01-11-5110	PRINTING & ADVERTISING	4,857	1,217	1,345	1,345	1,657
01-11-5140	EQUIPMENT RENTAL & MAINTENANCE	10,766	14,720	26,015	26,015	25,500
01-11-5150	OPERATING EXPENSE	2,286				
01-11-5210	SCHOOLS & SEMINARS	3,628	4,320	5,675	5,675	3,285
		<b>64,668</b>	<b>57,219</b>	<b>69,262</b>	<b>69,262</b>	<b>69,140</b>
<b>CAPTIAL OUTLAY</b>						
01-11-5500	EQUIPMENT PURCHASES	1,345	152,925			
		<b>1,345</b>	<b>152,925</b>			
<b>Totals for dept 11-Finance</b>		<b>493,558</b>	<b>664,693</b>	<b>533,683</b>	<b>530,683</b>	<b>489,731</b>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011 ACTUAL EXPENDITURE	2012 ACTUAL EXPENDITURE	2013 EXPENDITURE BUDGET	2013 AMENDED BUDGET	2014 PROPOSED BUDGET
<b>Dept 13-DEBT SERVICE</b>						
<b>OTHER FINANCING USES</b>						
01-13-5156	INTEREST EXPENSE		13,881		78,100	164,047
01-13-5157	S-T FINANCING PRINCIPLE PAYMENT				1,166,338	1,706,686
			<b>13,881</b>		<b>1,244,438</b>	<b>1,870,733</b>
<b>Totals for dept 13-DEBT SERVICE</b>			<b>13,881</b>		<b>1,244,438</b>	<b>1,870,733</b>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011 ACTUAL EXPENDITURE	2012 ACTUAL EXPENDITURE	2013 EXPENDITURE BUDGET	2013 AMENDED BUDGET	2014 PROPOSED BUDGET
<b>Dept 14-Human Resources</b>						
<b>PERSONAL SERVICES</b>						
01-14-5010	SALARIES	131,315	134,148	136,021	134,021	132,821
01-14-5011	OVERTIME	966	511	1,008	1,008	504
01-14-5900	FICA MATCH	10,068	10,084	10,222	10,222	10,665
01-14-5910	RETIREMENT EXPENSE	17,030	18,515	19,299	19,299	21,029
01-14-5920	GROUP INSURANCE	18,339	19,206	21,369	21,369	19,593
01-14-5930	UNEMPLOYMENT INSURANCE	49	205	450	450	450
01-14-5940	WORKERS COMP.INSURANCE	2,500	2,217	3,593	3,593	4,314
		<b>180,267</b>	<b>184,886</b>	<b>191,962</b>	<b>189,962</b>	<b>189,376</b>
<b>SUPPLIES AND MATERIALS</b>						
01-14-5090	SUPPLIES/OFFICE EXPENSE	1,967	2,866	3,000	3,000	750
01-14-5095	Office Equip & Small Tools	757	119			
		<b>2,724</b>	<b>2,985</b>	<b>3,000</b>	<b>3,000</b>	<b>750</b>
<b>CONTRACTUAL SERVICES</b>						
01-14-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	20,144	23,321	23,279	23,279	23,260
01-14-5070	TELEPHONE	823	720	692	692	685
01-14-5110	PRINTING & ADVERTISING	8,081	2,594	6,000	6,000	6,000
01-14-5140	EQUIPMENT RENTAL & MAINTENANCE	6,688	646	17,135	17,135	11,568
01-14-5150	OPERATING EXPENSE		594			
01-14-5210	SCHOOLS & SEMINARS	14,976	4,835	2,800	2,800	900
		<b>50,712</b>	<b>32,710</b>	<b>49,906</b>	<b>49,906</b>	<b>42,413</b>
<b>CAPTIAL OUTLAY</b>						
01-14-5500	EQUIPMENT PURCHASES		4,107	1,200	1,200	
			<b>4,107</b>	<b>1,200</b>	<b>1,200</b>	
<b>Totals for dept 14-Human Resources</b>		<b>233,703</b>	<b>224,688</b>	<b>246,068</b>	<b>244,068</b>	<b>232,539</b>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011 ACTUAL EXPENDITURE	2012 ACTUAL EXPENDITURE	2013 EXPENDITURE BUDGET	2013 AMENDED BUDGET	2014 PROPOSED BUDGET
<b>Dept 15-Animal Control</b>						
<b>PERSONAL SERVICES</b>						
01-15-5010	SALARIES	150,186	158,500	159,356	154,856	158,129
01-15-5011	OVERTIME	5,114	4,476	4,500	4,500	4,500
01-15-5020	PART-TIME HELP	5,031	5,918	8,944	8,944	5,273
01-15-5900	FICA MATCH	11,577	11,882	12,928	12,928	12,553
01-15-5910	RETIREMENT EXPENSE	20,004	22,289	23,333	23,333	24,199
01-15-5920	GROUP INSURANCE	33,535	33,219	38,295	38,295	35,679
01-15-5930	UNEMPLOYMENT INSURANCE	65	274	540	540	540
01-15-5940	WORKERS COMP.INSURANCE	4,166	3,695	4,311	4,311	5,176
		<b>229,678</b>	<b>240,253</b>	<b>252,207</b>	<b>247,707</b>	<b>246,049</b>
<b>SUPPLIES AND MATERIALS</b>						
01-15-5090	SUPPLIES/OFFICE EXPENSE	1,383	1,795	2,260	2,260	2,791
01-15-5095	Office Equip & Small Tools	434	387	450	450	150
01-15-5120	VEHICLE GAS & OIL	7,603	7,069	8,000	8,000	8,000
01-15-5190	JANITOR SUPPLIES	3,491	5,151	5,129	5,129	6,617
01-15-5200	UNIFORM EXPENSE	1,742	1,917	1,900	1,900	1,200
		<b>14,653</b>	<b>16,319</b>	<b>17,739</b>	<b>17,739</b>	<b>18,758</b>
<b>CONTRACTUAL SERVICES</b>						
01-15-5050	ELECTRICITY	3,609	4,507	3,865	3,865	3,930
01-15-5060	GAS ( HEATING)	2,191	1,687	2,132	2,132	1,871
01-15-5070	TELEPHONE	3,291	3,222	3,478	3,478	3,915
01-15-5110	PRINTING & ADVERTISING	661	106	1,005	1,005	1,005
01-15-5130	VEHICLE REPAIRS & MAINTENANCE	6,181	1,503	3,650	3,650	3,650
01-15-5140	EQUIPMENT RENTAL & MAINTENANCE	6,747	2,364	6,610	6,610	5,155
01-15-5150	OPERATING EXPENSE		255	295	295	415
01-15-5180	POSTAGE	312	239	440	440	440
01-15-5210	SCHOOLS & SEMINARS	670	444	1,100	1,100	
01-15-5250	CANINE EXPENSE	4,032	3,448	10,510	10,510	9,085
01-15-5260	VETERINARIAN FEES	19,406	18,094	22,400	22,400	24,781
01-15-5290	BUILDING REPAIR & MAINTENANCE	1,678	4,092	4,253	4,253	3,153
01-15-5340	BUILDING/VEHICLE INSURANCE	1,136	1,063	1,063	1,063	1,090
		<b>49,914</b>	<b>41,024</b>	<b>60,801</b>	<b>60,801</b>	<b>58,490</b>
<b>CAPTIAL OUTLAY</b>						
01-15-5500	EQUIPMENT PURCHASES	1,318		16,685	16,685	
		<b>1,318</b>		<b>16,685</b>	<b>16,685</b>	
<b>Totals for dept 15-Animal Control</b>		<b>295,563</b>	<b>297,596</b>	<b>347,432</b>	<b>342,932</b>	<b>323,297</b>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011 ACTUAL EXPENDITURE	2012 ACTUAL EXPENDITURE	2013 EXPENDITURE BUDGET	2013 AMENDED BUDGET	2014 PROPOSED BUDGET
<b>Dept 17-Director of Public Works</b>						
<b>PERSONAL SERVICES</b>						
01-17-5010	SALARIES	60,559	61,785	91,660	85,160	90,360
01-17-5011	OVERTIME					500
01-17-5900	FICA MATCH	4,555	4,648	6,939	6,939	6,877
01-17-5910	RETIREMENT EXPENSE	7,759	8,459	13,052	13,052	13,520
01-17-5920	GROUP INSURANCE	8,543	8,117	16,926	16,926	16,086
01-17-5930	UNEMPLOYMENT INSURANCE	16	68	180	180	180
01-17-5940	WORKERS COMP.INSURANCE	833	739	1,437	1,437	1,725
		<b>82,265</b>	<b>83,816</b>	<b>130,194</b>	<b>123,694</b>	<b>129,248</b>
<b>SUPPLIES AND MATERIALS</b>						
01-17-5090	SUPPLIES/OFFICE EXPENSE	15	197	200	200	100
01-17-5095	Office Equip & Small Tools			200	200	500
01-17-5120	VEHICLE GAS & OIL	2,530	3,255	4,000	4,000	6,000
		<b>2,545</b>	<b>3,452</b>	<b>4,400</b>	<b>4,400</b>	<b>6,600</b>
<b>CONTRACTUAL SERVICES</b>						
01-17-5070	TELEPHONE	700	680	1,384	1,384	1,200
01-17-5130	VEHICLE REPAIRS & MAINTENANCE	800	105	100	100	200
01-17-5140	EQUIPMENT RENTAL & MAINTENANCE		109	2,943		
01-17-5210	SCHOOLS & SEMINARS	1,072	1,194	1,100	1,100	150
01-17-5340	BUILDING/VEHICLE INSURANCE	100	100	100	100	
		<b>2,672</b>	<b>2,188</b>	<b>5,627</b>	<b>2,684</b>	<b>1,550</b>
<b>Totals for dept 17-Director of Public Works</b>		<b>87,482</b>	<b>89,456</b>	<b>140,221</b>	<b>130,778</b>	<b>137,398</b>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011 ACTUAL EXPENDITURE	2012 ACTUAL EXPENDITURE	2013 EXPENDITURE BUDGET	2013 AMENDED BUDGET	2014 PROPOSED BUDGET
<b>Dept 18-Library</b>						
<b>CONTRACTUAL SERVICES</b>						
01-18-5050	ELECTRICITY	29,395	29,690	30,483	30,483	30,228
01-18-5290	BUILDING REPAIR & MAINTENANCE	420	42,361	25,225	25,225	28,000
01-18-5340	BUILDING/VEHICLE INSURANCE	5,604	5,049	5,050	5,050	5,279
		<b>35,419</b>	<b>77,100</b>	<b>60,758</b>	<b>60,758</b>	<b>63,507</b>
<b>Totals for dept 18-Library</b>		<b>35,419</b>	<b>77,100</b>	<b>60,758</b>	<b>60,758</b>	<b>63,507</b>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011 ACTUAL EXPENDITURE	2012 ACTUAL EXPENDITURE	2013 EXPENDITURE BUDGET	2013 AMENDED BUDGET	2014 PROPOSED BUDGET
<b>Dept 21-Engineering</b>						
<b>PERSONAL SERVICES</b>						
01-21-5010	SALARIES	174,713	184,757	187,143	184,143	184,643
01-21-5011	OVERTIME	0	100	100	100	100
01-21-5900	FICA MATCH	12,860	13,578	14,105	14,105	13,998
01-21-5910	RETIREMENT EXPENSE	22,480	25,379	26,663	26,663	27,653
01-21-5920	GROUP INSURANCE	30,247	27,997	29,832	29,832	24,129
01-21-5930	UNEMPLOYMENT INSURANCE	49	205	360	360	360
01-21-5940	WORKERS COMP.INSURANCE	2,499	2,217	2,874	2,874	3,451
		<b>242,848</b>	<b>254,133</b>	<b>261,077</b>	<b>258,077</b>	<b>254,334</b>
<b>SUPPLIES AND MATERIALS</b>						
01-21-5090	SUPPLIES/OFFICE EXPENSE	3,152	3,785	4,147	4,147	4,000
01-21-5095	Office Equip & Small Tools	335	213	1,600	1,600	
01-21-5120	VEHICLE GAS & OIL	1,128	3,593	5,088	5,088	5,088
01-21-5200	UNIFORM EXPENSE	160	105		300	150
		<b>4,775</b>	<b>7,696</b>	<b>10,835</b>	<b>11,135</b>	<b>9,238</b>
<b>CONTRACTUAL SERVICES</b>						
01-21-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	18,158	48,184	47,866	47,866	32,366
01-21-5070	TELEPHONE	1,349	1,490	1,830	1,830	1,789
01-21-5110	PRINTING & ADVERTISING	2,257	986	1,460	1,460	1,460
01-21-5130	VEHICLE REPAIRS & MAINTENANCE	972	622	2,700	2,700	2,100
01-21-5140	EQUIPMENT RENTAL & MAINTENANCE	1,663	1,362	6,975	6,975	3,255
01-21-5150	OPERATING EXPENSE		365	121	121	439
01-21-5210	SCHOOLS & SEMINARS	7,831	7,137	10,500	10,500	8,950
01-21-5629	REMONUMENTATION	0		3,600	3,600	1,200
		<b>32,230</b>	<b>60,146</b>	<b>75,052</b>	<b>75,052</b>	<b>51,559</b>
<b>CAPTIAL OUTLAY</b>						
01-21-5500	EQUIPMENT PURCHASE		11,191	15,150	15,150	6,000
			<b>11,191</b>	<b>15,150</b>	<b>15,150</b>	<b>6,000</b>
<b>Totals for dept 21-Engineering</b>		<b>279,853</b>	<b>333,166</b>		<b>359,414</b>	<b>321,131</b>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011 ACTUAL EXPENDITURE	2012 ACTUAL EXPENDITURE	2013 EXPENDITURE BUDGET	2013 AMENDED BUDGET	2014 PROPOSED BUDGET
<b>Dept 22-Code Enforcement</b>						
<b>PERSONAL SERVICES</b>						
01-22-5010	SALARIES	88,830	128,632	133,413	117,913	98,379
01-22-5011	OVERTIME	0		500	500	500
01-22-5900	FICA MATCH	6,358	9,186	10,026	10,026	7,418
01-22-5910	RETIREMENT EXPENSE	11,389	18,893	19,069	19,069	14,713
01-22-5920	GROUP INSURANCE	19,183	24,548	29,832	29,832	19,593
01-22-5930	UNEMPLOYMENT INSURANCE	48	205	360	360	360
01-22-5940	WORKERS COMP.INSURANCE	3,332	2,956	2,874	2,874	3,451
		<b>129,140</b>	<b>184,420</b>	<b>196,074</b>	<b>180,574</b>	<b>144,414</b>
<b>SUPPLIES AND MATERIALS</b>						
01-22-5090	SUPPLIES/OFFICE EXPENSE	1,500	1,966	2,127	2,127	2,200
01-22-5095	Office Equip & Small Tools	356	2,406	1,294	1,294	110
01-22-5120	VEHICLE GAS & OIL	5,588	7,253	8,000	8,000	8,000
01-22-5200	UNIFORM EXPENSE	(194)	1,114	1,800	1,800	1,050
		<b>7,250</b>	<b>12,739</b>	<b>13,221</b>	<b>13,221</b>	<b>11,360</b>
<b>CONTRACTUAL SERVICES</b>						
01-22-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	11,250		12,000	12,000	10,000
01-22-5070	TELEPHONE	2,075	2,229	2,880	2,880	1,971
01-22-5110	PRINTING & ADVERTISING	1,252	1,405	2,000	2,000	2,400
01-22-5130	VEHICLE REPAIRS & MAINTENANCE	1,750	1,600	2,200	2,200	1,800
01-22-5180	POSTAGE			3,500	3,500	3,500
01-22-5210	SCHOOLS & SEMINARS	2,969	940	6,940	6,940	500
01-22-5291	LOT MAINTENANCE	14,375	525	500	500	250
01-22-5340	BUILDING/VEHICLE INSURANCE	300	300	300	300	300
01-22-5380	LEGAL FEES					600
01-22-5637	ASBESTOS ABATEMENT	2,835	16,879	14,043	14,043	7,500
		<b>36,806</b>	<b>23,878</b>	<b>44,363</b>	<b>44,363</b>	<b>28,821</b>
<b>CAPTIAL OUTLAY</b>						
01-22-5500	EQUIPMENT PURCHASE			2,500	2,500	
01-22-5542	STRUCTURAL CONDEMNATION	1,560	46,078	48,000	48,000	
		<b>1,560</b>	<b>46,078</b>	<b>50,500</b>	<b>50,500</b>	
<b>Totals for dept 22-Code Enforcement</b>		<b>174,756</b>	<b>267,115</b>	<b>304,158</b>	<b>288,658</b>	<b>184,595</b>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011 ACTUAL EXPENDITURE	2012 ACTUAL EXPENDITURE	2013 EXPENDITURE BUDGET	2013 AMENDED BUDGET	2014 PROPOSED BUDGET
<b>Dept 23-General and Administrative</b>						
<b>PERSONAL SERVICES</b>						
01-23-5020	PART-TIME HELP	9,000	8,800	7,000	7,000	8,000
01-23-5900	FICA MATCH	689	673	536	536	612
		<b>9,689</b>	<b>9,473</b>	<b>7,536</b>	<b>7,536</b>	<b>8,612</b>
<b>CONTRACTUAL SERVICES</b>						
01-23-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	23,625	23,625	23,625	23,625	23,625
01-23-5281	C.A.P.D.D. DUES	2,817	2,472	2,473	2,473	2,473
01-23-5282	METROPLAN DUES	25,945	24,109	26,095	26,095	26,095
01-23-5283	DEFENSE FUND DEDUCTIBLE			6,000	6,000	6,000
01-23-5284	MUNICIPAL LEAGUE DUES	67,949	92,790	92,791	122,791	75,773
01-23-5285	Jacksonville Health Dept Support		2,215	2,215	2,215	2,215
01-23-5310	ELECTION EXPENSE		8,723			30,000
01-23-5340	BUILDING/VEHICLE INSURANCE	7,359	6,630	6,649	6,649	7,651
01-23-5345	VEHICLE/PROPERTY LOSS PAYMENTS			25,000	25,000	25,000
01-23-5480	JACKSONVILLE ELDERLY PROGRAM	50,000	53,182	50,000	50,000	50,000
01-23-5487	ECONOMIC DEVELOPMENT	79,163		60,000	56,000	30,000
01-23-5836	SR.CITIZENS UTILITIES	26,379	25,511	23,958	23,958	23,451
01-23-5840	OPERATING TRANSFERS	69,996	219,996	542,000	400,092	490,000
01-23-5845	RENTAL PROPERTY EXPENSE	17,137	19,992	8,851	8,851	8,133
		<b>370,370</b>	<b>529,245</b>	<b>869,657</b>	<b>753,749</b>	<b>800,416</b>
<b>Totals for dept 23-General and Administrative</b>		<b>380,059</b>	<b>538,718</b>	<b>877,193</b>	<b>761,285</b>	<b>809,028</b>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011 ACTUAL EXPENDITURE	2012 ACTUAL EXPENDITURE	2013 EXPENDITURE BUDGET	2013 AMENDED BUDGET	2014 PROPOSED BUDGET
<b>Dept 26-Director of Administration</b>						
<b>PERSONAL SERVICES</b>						
01-26-5010	SALARIES	74,284	77,408	78,100	76,600	77,000
01-26-5900	FICA MATCH	5,581	5,816	5,975	5,975	5,890
01-26-5910	RETIREMENT EXPENSE	9,655	10,738	11,121	11,121	11,458
01-26-5920	GROUP INSURANCE EXPENSE	8,896	8,117	8,463	8,463	8,043
01-26-5930	UNEMPLOYMENT INSURANCE	49	205	270	270	270
01-26-5940	WORKERS COMP.INSURANCE	2,499	2,217	2,156	2,156	2,588
		<b>100,964</b>	<b>104,501</b>	<b>106,085</b>	<b>104,585</b>	<b>105,249</b>
<b>SUPPLIES AND MATERIALS</b>						
01-26-5090	SUPPLIES/OFFICE EXPENSE	506	347	255	255	270
01-26-5120	VEHICLE GAS & OIL	90		300		
		<b>596</b>	<b>347</b>	<b>555</b>	<b>255</b>	<b>270</b>
<b>CONTRACTUAL SERVICES</b>						
01-26-5070	TELEPHONE	570	1,002	1,056	1,056	867
01-26-5210	SCHOOLS & SEMINARS	4,544	2,907	3,546	3,546	3,200
		<b>5,114</b>	<b>3,909</b>	<b>4,602</b>	<b>4,602</b>	<b>4,067</b>
<b>Totals for dept 26-Director of Administration</b>		<b>106,674</b>	<b>108,757</b>	<b>111,242</b>	<b>109,442</b>	<b>109,586</b>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011 ACTUAL EXPENDITURE	2012 ACTUAL EXPENDITURE	2013 EXPENDITURE BUDGET	2013 AMENDED BUDGET	2014 PROPOSED BUDGET
<b>Dept 29-City Mechanic</b>						
<b>PERSONAL SERVICES</b>						
01-29-5010	SALARIES	103,994	96,720	81,855	79,855	80,555
01-29-5011	OVERTIME	719	24	1,250	1,250	1,250
01-29-5900	FICA MATCH	7,683	7,095	6,358	6,358	6,258
01-29-5910	RETIREMENT EXPENSE	13,501	13,261	11,834	11,834	12,173
01-29-5920	GROUP INSURANCE EXPENSE	23,274	20,586	16,926	16,926	16,086
01-29-5930	UNEMPLOYMENT INSURANCE	32	137	180	180	180
01-29-5940	WORKERS COMP.INSURANCE	1,666	2,217	1,437	1,437	1,725
		<b>150,869</b>	<b>140,040</b>	<b>119,840</b>	<b>117,840</b>	<b>118,227</b>
<b>SUPPLIES AND MATERIALS</b>						
01-29-5090	SUPPLIES/OFFICE EXPENSE	453	286	1,793	1,793	1,793
01-29-5095	Office Equip & Small Tools	173	178	500	500	500
01-29-5120	VEHICLE GAS & OIL	1,345	1,111	2,000	2,000	2,000
01-29-5200	UNIFORM EXPENSE	2,144	1,522	1,224	1,224	1,228
		<b>4,115</b>	<b>3,097</b>	<b>5,517</b>	<b>5,517</b>	<b>5,521</b>
<b>CONTRACTUAL SERVICES</b>						
01-29-5050	ELECTRICITY	3,496	1,291	1,313	1,313	1,362
01-29-5060	GAS ( HEATING)	7,819	3,225	3,811	3,811	3,264
01-29-5070	TELEPHONE	1,404	2,041	2,092	2,092	1,949
01-29-5130	VEHICLE REPAIRS & MAINTENANCE	592	12,000	600	600	600
01-29-5140	EQUIPMENT RENTAL & MAINTENANCE	4,284	5,593	4,960	4,960	4,520
01-29-5210	SCHOOLS & SEMINARS			300	300	
01-29-5290	BUILDING REPAIR & MAINTENANCE	921	822	500	500	
		<b>18,516</b>	<b>24,972</b>	<b>13,576</b>	<b>13,576</b>	<b>11,695</b>
<b>Totals for dept 29-City Mechanic</b>		<b>173,500</b>	<b>168,109</b>	<b>138,933</b>	<b>136,933</b>	<b>135,443</b>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011 ACTUAL EXPENDITURE	2012 ACTUAL EXPENDITURE	2013 EXPENDITURE BUDGET	2013 AMENDED BUDGET	2014 PROPOSED BUDGET
<b>Dept 30-Director of Information Technology</b>						
<b>PERSONAL SERVICES</b>						
01-30-5010	SALARIES	97,263	98,168	98,748	97,248	96,948
01-30-5011	OVERTIME	191	370	800	800	800
01-30-5900	FICA MATCH	7,285	7,371	7,656	7,656	7,524
01-30-5910	RETIREMENT EXPENSE - APERS	12,566	13,503	14,176	14,176	14,545
01-30-5920	GROUP INSURANCE EXPENSE	12,634	12,359	12,906	12,906	11,550
01-30-5930	UNEMPLOYMENT INSURANCE	32	137	180	180	180
01-30-5940	WORKERS COMP.INSURANCE	1,666	1,478	1,437	1,437	1,725
		<b>131,637</b>	<b>133,386</b>	<b>135,903</b>	<b>134,403</b>	<b>133,272</b>
<b>SUPPLIES AND MATERIALS</b>						
01-30-5090	SUPPLIES/OFFICE EXPENSE	654	2,142	1,843	1,843	948
01-30-5095	Office Equip & Small Tools	329	701	500	500	
01-30-5120	VEHICLE GAS & OIL	770	781	750	750	840
		<b>1,753</b>	<b>3,624</b>	<b>3,093</b>	<b>3,093</b>	<b>1,788</b>
<b>CONTRACTUAL SERVICES</b>						
01-30-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	26,074	45,802	64,835	60,835	33,880
01-30-5070	TELEPHONE	2,342	3,080	3,256	3,256	2,301
01-30-5130	VEHICLE REPAIRS & MAINTENANCE	1,572	627	700	700	500
01-30-5140	EQUIPMENT RENTAL & MAINTENANCE	8,071	20,656	24,910	24,910	25,185
		<b>38,059</b>	<b>70,165</b>	<b>93,701</b>	<b>89,701</b>	<b>61,866</b>
<b>CAPTIAL OUTLAY</b>						
01-30-5500	EQUIPMENT PURCHASES	5,137	74,186	2,050	5,316	
		<b>5,137</b>	<b>74,186</b>	<b>2,050</b>	<b>5,316</b>	
<b>Totals for dept 30-Director of Information Technology</b>		<b>176,586</b>	<b>281,361</b>	<b>234,747</b>	<b>232,513</b>	<b>196,926</b>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011 ACTUAL EXPENDITURE	2012 ACTUAL EXPENDITURE	2013 EXPENDITURE BUDGET	2013 AMENDED BUDGET	2014 PROPOSED BUDGET
<b>Dept 40-Parks and Recreation-Admin</b>						
<b>PERSONAL SERVICES</b>						
01-40-5010	SALARIES	190,976	195,610	246,738	189,938	224,540
01-40-5011	OVERTIME	329	164	1,150	1,150	
01-40-5020	PART-TIME HELP	23,847	29,191	40,487	40,487	40,123
01-40-5900	FICA MATCH	15,919	16,693	21,841	21,841	19,955
01-40-5910	RETIREMENT EXPENSE - APERS	23,795	28,344	41,065	41,065	39,382
01-40-5920	GROUP INSURANCE EXPENSE	30,336	33,354	42,738	42,738	43,722
01-40-5930	UNEMPLOYMENT INSURANCE	276	1,163	810	810	810
01-40-5940	WORKERS COMP.INSURANCE	5,832	5,911	6,467	6,467	8,627
		<b>291,310</b>	<b>310,430</b>	<b>401,296</b>	<b>344,496</b>	<b>377,159</b>
<b>SUPPLIES AND MATERIALS</b>						
01-40-5090	SUPPLIES/OFFICE EXPENSE	20,300	13,578	13,516	13,516	8,470
01-40-5095	Office Equip & Small Tools	656	1,141			
01-40-5120	VEHICLE GAS & OIL		75			
01-40-5190	JANITOR SUPPLIES		4,584			
		<b>20,956</b>	<b>19,378</b>	<b>13,516</b>	<b>13,516</b>	<b>8,470</b>
<b>CONTRACTUAL SERVICES</b>						
01-40-5110	PRINTING & ADVERTISING	34,998	28,976	37,533	35,533	29,554
01-40-5140	EQUIPMENT RENTAL & MAINTENANCE	10,709	9,970	16,062	13,062	13,041
01-40-5150	OPERATING EXPENSE	3,902	4,197	4,142	4,142	6,254
01-40-5210	SCHOOLS & SEMINARS	3,534	4,771	6,639	6,639	2,234
01-40-5290	BUILDING REPAIR & MAINTENANCE	2,600	3,570			
		<b>55,743</b>	<b>51,484</b>	<b>64,376</b>	<b>59,376</b>	<b>51,083</b>
<b>CAPTIAL OUTLAY</b>						
01-40-5500	EQUIPMENT PURCHASE	1,193	3,746	1,200	1,200	
		<b>1,193</b>	<b>3,746</b>	<b>1,200</b>	<b>1,200</b>	
<b>Totals for dept 40-Parks and Recreation-Admin</b>		<b>369,202</b>	<b>385,038</b>	<b>480,388</b>	<b>418,588</b>	<b>436,712</b>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011 ACTUAL EXPENDITURE	2012 ACTUAL EXPENDITURE	2013 EXPENDITURE BUDGET	2013 AMENDED BUDGET	2014 PROPOSED BUDGET
<b>Dept 41-Parks and Recreation-com Ctr</b>						
<b>SUPPLIES AND MATERIALS</b>						
01-41-5090	SUPPLIES/OFFICE EXPENSE	2,620	3,587	5,615	5,190	5,631
01-41-5095	Office Equip & Small Tools	495	390	200	1,000	400
01-41-5190	JANITOR SUPPLIES	24,380	18,753	17,800	17,600	17,600
01-41-5200	UNIFORM EXPENSE		484			
		<b>27,495</b>	<b>23,214</b>	<b>23,615</b>	<b>23,790</b>	<b>23,631</b>
<b>CONTRACTUAL SERVICES</b>						
01-41-5050	ELECTRICITY	65,549	85,864	80,650	73,400	88,281
01-41-5060	GAS ( HEATING)	13,720	14,908	32,960	21,000	26,520
01-41-5070	TELEPHONE	11,180	11,567	11,634	11,631	13,446
01-41-5140	EQUIPMENT RENTAL & MAINTENANCE	2,609	2,250	300	5,145	3,150
01-41-5290	BUILDING REPAIR & MAINTENANCE	84,476	155,513	110,300	129,490	66,631
01-41-5340	BUILDING/VEHICLE INSURANCE	8,944	8,109	8,300	8,944	9,934
		<b>186,479</b>	<b>278,211</b>	<b>244,144</b>	<b>249,610</b>	<b>207,962</b>
<b>CAPTIAL OUTLAY</b>						
01-41-5500	EQUIPMENT PURCHASE	11,129	1,446	16,000	1,650	
		<b>11,129</b>	<b>1,446</b>	<b>16,000</b>	<b>1,650</b>	
<b>Totals for dept 41-Parks and Recreation-com Ctr</b>		<b>225,103</b>	<b>302,871</b>	<b>283,759</b>	<b>275,050</b>	<b>231,593</b>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011 ACTUAL EXPENDITURE	2012 ACTUAL EXPENDITURE	2013 EXPENDITURE BUDGET	2013 AMENDED BUDGET	2014 PROPOSED BUDGET
<b>Dept 44-Parks and Recreation-Recreation</b>						
<b>PERSONAL SERVICES</b>						
01-44-5010	SALARIES	64,055	65,737	66,394	66,394	64,594
01-44-5011	OVERTIME	365	133	1,500	1,500	500
01-44-5020	PART-TIME HELP	12,226	11,954	10,062	10,062	13,543
01-44-5900	FICA MATCH	5,758	5,848	5,963	5,963	6,016
01-44-5910	RETIREMENT EXPENSE - APERS	8,214	8,971	10,557	10,557	11,421
01-44-5920	GROUP INSURANCE EXPENSE	12,906	12,279	12,906	12,906	16,086
01-44-5930	UNEMPLOYMENT INSURANCE	195	821	270	270	270
01-44-5940	WORKERS COMP.INSURANCE	9,165	2,217	2,156	2,156	2,588
		<b>112,884</b>	<b>107,960</b>	<b>109,808</b>	<b>109,808</b>	<b>115,018</b>
<b>SUPPLIES AND MATERIALS</b>						
01-44-5090	SUPPLIES/OFFICE EXPENSE	21,821	14,258	18,325	18,325	12,560
01-44-5095	Office Equip & Small Tools	162	575			
		<b>21,984</b>	<b>14,833</b>	<b>18,325</b>	<b>18,325</b>	<b>12,560</b>
<b>CONTRACTUAL SERVICES</b>						
01-44-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	4,650	3,923	3,800	3,800	3,900
01-44-5050	ELECTRICITY	8,530	8,636	8,600	8,600	8,252
01-44-5060	GAS ( HEATING)	2,391	1,512	2,163	2,163	1,601
01-44-5070	TELEPHONE	4,626	5,045	5,170	5,170	6,059
01-44-5140	EQUIPMENT RENTAL & MAINTENANCE	1,278	3,629	2,715	2,715	2,115
01-44-5210	SCHOOLS & SEMINARS		248	1,885	992	
01-44-5290	BUILDING REPAIR & MAINTENANCE	15,407	19,516	16,240	16,240	16,158
01-44-5340	BUILDING/VEHICLE INSURANCE	1,585	1,428	1,585	1,585	1,454
		<b>38,467</b>	<b>43,937</b>	<b>42,158</b>	<b>41,265</b>	<b>39,539</b>
<b>CAPTIAL OUTLAY</b>						
01-44-5500	EQUIPMENT PURCHASE	4,753	686	10,400	2,575	
01-44-5540	CONSTRUCTION	3,800	1,766			
		<b>8,553</b>	<b>2,452</b>	<b>10,400</b>	<b>2,575</b>	
<b>Totals for dept 44-Parks and Recreation-Recreation</b>		<b>181,888</b>	<b>169,182</b>	<b>180,691</b>	<b>171,973</b>	<b>167,117</b>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011 ACTUAL EXPENDITURE	2012 ACTUAL EXPENDITURE	2013 EXPENDITURE BUDGET	2013 AMENDED BUDGET	2014 PROPOSED BUDGET
<b>Dept 45-Parks and Recreation-athletics</b>						
<b>PERSONAL SERVICES</b>						
01-45-5010	SALARIES	73,847	83,924	59,384	59,384	84,410
01-45-5011	OVERTIME		6			
01-45-5020	PART-TIME HELP	46,919	42,935	47,648	47,648	46,215
01-45-5900	FICA MATCH	8,992	9,352	8,567	8,567	9,993
01-45-5910	RETIREMENT EXPENSE - APERS	11,829	13,384	11,548	11,548	15,791
01-45-5920	GROUP INSURANCE EXPENSE	17,773	20,316	16,926	16,926	19,593
01-45-5930	UNEMPLOYMENT INSURANCE	162	684	810	810	900
01-45-5940	WORKERS COMP.INSURANCE	833	6,650	6,467	6,467	7,764
		<b>160,355</b>	<b>177,251</b>	<b>151,350</b>	<b>151,350</b>	<b>184,666</b>
<b>SUPPLIES AND MATERIALS</b>						
01-45-5090	SUPPLIES/OFFICE EXPENSE	13,140	12,923	9,560	9,560	6,897
01-45-5095	Office Equip & Small Tools	316	1,131			
01-45-5200	UNIFORM EXPENSE	1,770	1,427	1,000	1,000	1,300
		<b>15,227</b>	<b>15,481</b>	<b>10,560</b>	<b>10,560</b>	<b>8,197</b>
<b>CONTRACTUAL SERVICES</b>						
01-45-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	66,825	76,154	88,048	78,048	88,222
01-45-5050	ELECTRICITY	50,590	58,802	57,000	57,000	56,610
01-45-5070	TELEPHONE	2,800	2,788	2,899	2,899	2,711
01-45-5140	EQUIPMENT RENTAL & MAINTENANCE	3,197	6,478	3,900	3,900	4,200
01-45-5210	SCHOOLS & SEMINARS	267	748	800		
		<b>123,679</b>	<b>144,970</b>	<b>152,647</b>	<b>141,847</b>	<b>151,743</b>
<b>CAPTIAL OUTLAY</b>						
01-45-5500	EQUIPMENT PURCHASE	18,229	32,825	13,450	1,150	
		<b>18,229</b>	<b>32,825</b>	<b>13,450</b>	<b>1,150</b>	
<b>Totals for dept 45-Parks and Recreation-athletics</b>		<b>317,490</b>	<b>370,257</b>	<b>328,007</b>	<b>304,907</b>	<b>344,606</b>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011 ACTUAL EXPENDITURE	2012 ACTUAL EXPENDITURE	2013 EXPENDITURE BUDGET	2013 AMENDED BUDGET	2014 PROPOSED BUDGET
<b>Dept 46-Parks and Recreation-aquatic</b>						
<b>PERSONAL SERVICES</b>						
01-46-5010	SALARIES	66,010	70,848	49,473	49,473	47,586
01-46-5020	PART - TIME HELP	146,011	165,931	244,422	214,422	222,917
01-46-5900	FICA MATCH	16,048	17,939	22,854	22,854	20,586
01-46-5910	RETIREMENT EXPENSE - APERS	20,810	17,345	41,851	41,851	40,042
01-46-5920	GROUP INSURANCE EXPENSE	12,906	11,909	8,463	8,463	8,043
01-46-5930	UNEMPLOYMENT INSURANCE	227	958	1,531	1,531	1,501
01-46-5940	WORKERS COMP.INSURANCE	833	5,173	12,216	12,216	13,803
		<b>262,844</b>	<b>290,103</b>	<b>380,810</b>	<b>350,810</b>	<b>354,478</b>
<b>SUPPLIES AND MATERIALS</b>						
01-46-5090	SUPPLIES/OFFICE EXPENSE	66,939	72,193	75,464	75,464	73,119
01-46-5095	Office Equip & Small Tools	431	2,327			
01-46-5200	UNIFORM EXPENSE	1,183	915	1,123	1,123	1,140
		<b>68,553</b>	<b>75,435</b>	<b>76,587</b>	<b>76,587</b>	<b>74,259</b>
<b>CONTRACTUAL SERVICES</b>						
01-46-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	38,628	34,250	49,008	49,008	49,008
01-46-5050	ELECTRICITY	17,576	18,102	17,700	17,700	18,884
01-46-5060	GAS ( HEATING)	383	247	335	335	285
01-46-5070	TELEPHONE	3,029	3,455	3,550	3,550	3,764
01-46-5140	EQUIPMENT RENTAL & MAINTENANCE	14,079	11,282	19,014	15,014	14,965
01-46-5210	SCHOOLS & SEMINARS	1,732	424	1,782	1,782	
01-46-5290	BUILDING REPAIR & MAINTENANCE	53,983	5,952	9,700	9,700	7,450
01-46-5340	BUILDING/VEHICLE INSURANCE	3,566	3,213	3,566	3,566	3,978
		<b>132,975</b>	<b>76,925</b>	<b>104,655</b>	<b>100,655</b>	<b>98,334</b>
<b>CAPTIAL OUTLAY</b>						
01-46-5500	EQUIPMENT PURCHASE		33,359	1,000	1,000	
			<b>33,359</b>	<b>1,000</b>	<b>1,000</b>	
<b>Totals for dept 46-Parks and Recreation-aquatic</b>		<b>464,373</b>	<b>475,822</b>	<b>563,052</b>	<b>529,052</b>	<b>527,071</b>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011 ACTUAL EXPENDITURE	2012 ACTUAL EXPENDITURE	2013 EXPENDITURE BUDGET	2013 AMENDED BUDGET	2014 PROPOSED BUDGET
<b>Dept 47-PARKS &amp; RECREATION-SHOOTING RANGE</b>						
<b>PERSONAL SERVICES</b>						
01-47-5010	SALARIES			51,252	6,252	62,856
01-47-5011	OVERTIME					4,000
01-47-5020	PART-TIME HELP			15,000	7,500	36,192
01-47-5900	FICA MATCH			3,209	1,500	4,808
01-47-5910	RETIREMENT EXPENSE			7,369	5,500	9,353
01-47-5920	GROUP INSURANCE			12,906	7,800	11,550
01-47-5930	UNEMPLOYMENT INSURANCE			180	180	120
01-47-5940	WORKERS COMP.INSURANCE			1,438	1,438	3,451
				<b>91,354</b>	<b>30,170</b>	<b>132,330</b>
<b>SUPPLIES AND MATERIALS</b>						
01-47-5090	SUPPLIES/OFFICE EXPENSE			52,113	31,507	203,700
01-47-5095	Office Equip & Small Tools			1,000	1,000	
				<b>53,113</b>	<b>32,507</b>	<b>203,700</b>
<b>CONTRACTUAL SERVICES</b>						
01-47-5050	ELECTRICITY			5,700	3,000	8,090
01-47-5060	GAS ( HEATING)			1,470	1,000	
01-47-5070	TELEPHONE			1,404	1,000	5,398
01-47-5140	EQUIPMENT RENTAL & MAINTENANCE			6,900	5,000	6,900
01-47-5290	BUILDING REPAIR & MAINTENANCE			5,180	3,560	8,480
				<b>20,654</b>	<b>13,560</b>	<b>28,868</b>
<b>CAPTIAL OUTLAY</b>						
01-47-5500	EQUIPMENT PURCHASE			50,500	50,500	12,500
				<b>50,500</b>	<b>50,500</b>	<b>12,500</b>
<b>Totals for dept 47-PARKS &amp; RECREATION-SHOOTING RANGE</b>				<b>215,621</b>	<b>126,737</b>	<b>377,398</b>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011 ACTUAL EXPENDITURE	2012 ACTUAL EXPENDITURE	2013 EXPENDITURE BUDGET	2013 AMENDED BUDGET	2014 PROPOSED BUDGET
<b>Dept 49-Parks and Recreation-maintenance</b>						
<b>PERSONAL SERVICES</b>						
01-49-5010	SALARIES	299,880	345,579	303,582	305,715	306,573
01-49-5011	OVERTIME	16,641	1,730	13,000	13,000	25,000
01-49-5020	PART-TIME HELP	46,813	57,961	73,830	73,830	73,830
01-49-5900	FICA MATCH	26,987	29,954	29,867	29,867	31,013
01-49-5910	RETIREMENT EXPENSE - APERS	45,060	51,707	49,738	49,738	54,185
01-49-5920	GROUP INSURANCE EXPENSE	69,574	70,729	81,879	81,879	64,764
01-49-5930	UNEMPLOYMENT INSURANCE	162	684	1,441	1,441	1,441
01-49-5940	WORKERS COMP.INSURANCE	12,497	11,084	11,497	11,497	10,353
		<b>517,614</b>	<b>569,428</b>	<b>564,834</b>	<b>566,967</b>	<b>567,159</b>
<b>SUPPLIES AND MATERIALS</b>						
01-49-5090	SUPPLIES/OFFICE EXPENSE	28,554	32,291	30,565	30,565	28,590
01-49-5095	Office Equip & Small Tools	3,708	3,911	3,700	3,700	2,700
01-49-5120	VEHICLE GAS & OIL	30,238	35,643	37,400	37,400	39,040
01-49-5135	TIRES & TIRE REPAIR	2,927	3,815	2,700	2,700	2,300
01-49-5190	JANITOR SUPPLIES	165	642			
01-49-5200	UNIFORM EXPENSE	5,498	6,449	6,050	6,493	6,050
		<b>71,090</b>	<b>82,751</b>	<b>80,415</b>	<b>80,858</b>	<b>78,680</b>
<b>CONTRACTUAL SERVICES</b>						
01-49-5050	ELECTRICITY	7,765	11,960	12,000	12,000	11,460
01-49-5060	GAS ( HEATING)		3,225	2,163	2,163	3,249
01-49-5070	TELEPHONE	6,839	7,621	7,947	7,947	7,500
01-49-5130	VEHICLE REPAIRS & MAINTENANCE	10,073	10,409	9,825	9,825	9,000
01-49-5140	EQUIPMENT RENTAL & MAINTENANCE	56,837	31,009	27,695	28,145	23,945
01-49-5210	SCHOOLS & SEMINARS		500	1,000	1,000	
01-49-5290	BUILDING REPAIR & MAINTENANCE		17,060	31,800	21,727	28,800
01-49-5340	BUILDING/VEHICLE INSURANCE	5,592	5,646	5,492	4,300	6,075
01-49-5842	LANDSCAPE/TURF MAINTENANCE	38,696	49,321	38,450	38,450	46,500
		<b>125,802</b>	<b>136,751</b>	<b>136,372</b>	<b>125,557</b>	<b>136,529</b>
<b>CAPTIAL OUTLAY</b>						
01-49-5500	EQUIPMENT PURCHASE	48,105	49,510	33,231	32,343	25,000
01-49-5540	CONSTRUCTION	13,402	37,998	14,000	14,000	
		<b>61,507</b>	<b>87,508</b>	<b>47,231</b>	<b>46,343</b>	<b>25,000</b>
<b>Totals for dept 49-Parks and Recreation-maintenance</b>		<b>776,013</b>	<b>876,438</b>	<b>828,852</b>	<b>819,725</b>	<b>807,368</b>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011 ACTUAL EXPENDITURE	2012 ACTUAL EXPENDITURE	2013 EXPENDITURE BUDGET	2013 AMENDED BUDGET	2014 PROPOSED BUDGET
<b>Dept 50-Scholarships</b>						
<b>CONTRACTUAL SERVICES</b>						
01-50-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	23,000	25,000	33,510	8,510	8,158
		<b>23,000</b>	<b>25,000</b>	<b>33,510</b>	<b>8,510</b>	<b>8,158</b>
<b>Totals for dept 50-Scholarships</b>		<b>23,000</b>	<b>25,000</b>	<b>33,510</b>	<b>8,510</b>	<b>8,158</b>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011 ACTUAL EXPENDITURE	2012 ACTUAL EXPENDITURE	2013 EXPENDITURE BUDGET	2013 AMENDED BUDGET	2014 PROPOSED BUDGET
<b>Dept 58-Ordinance 708</b>						
<b>SUPPLIES AND MATERIALS</b>						
01-58-5090	SUPPLIES/OFFICE EXPENSE	150	111	8,304	8,304	8,129
		<b>150</b>	<b>111</b>	<b>8,304</b>	<b>8,304</b>	<b>8,129</b>
<b>CONTRACTUAL SERVICES</b>						
01-58-5140	EQUIPMENT RENTAL & MAINTENANCE	103	275			
		<b>103</b>	<b>275</b>			
<b>Totals for dept 58-Ordinance 708</b>		<b>253</b>	<b>386</b>	<b>8,304</b>	<b>8,304</b>	<b>8,129</b>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011 ACTUAL EXPENDITURE	2012 ACTUAL EXPENDITURE	2013 EXPENDITURE BUDGET	2013 AMENDED BUDGET	2014 PROPOSED BUDGET
<b>Dept 90-Contingency</b>						
<b>CONTRACTUAL SERVICES</b>						
01-90-5980	CONTINGENCY			75,000	75,000	75,000
				<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
<b>Totals for dept 90-Contingency</b>				<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
<b>TOTAL APPROPRIATIONS</b>		<b>17,829,955</b>	<b>19,326,455</b>	<b>19,787,738</b>	<b>20,677,929</b>	<b>22,011,653</b>

# CITY OF JACKSONVILLE, ARKANSAS

## STREET FUND

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

#### BUDGET 2014

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#### Revenues:

Intergovernmental:	
State gasoline tax turnback	1,672,820
County road tax	370,000
Grant income	123,738
Operating transfers in	-
Total Intergovernmental	<u>2,166,558</u>
Investment income	1,000
Miscellaneous	12,200
<b>Total Revenues</b>	<b><u>2,179,758</u></b>

#### Expenditures:

Public works:	
Personal services	973,646
Supplies and materials	149,500
Contractual services	453,763
Capital outlay	602,849
<b>Total Expenditures</b>	<b><u>2,179,758</u></b>

Excess(deficiency) of revenues and other sources over expenditures and other uses	<u>-</u>
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Note: Deficiency of revenues over expenditures represent beginning fund balance brought forward for capital projects budgeted in prior years but deferred for other higher priority projects.

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011 ACTUAL REVENUE	2012 ACTUAL REVENUE	2013 REVENUE BUDGET	2013 AMENDED BUDGET	2014 PROPOSED BUDGET
<b>INTERGOVERNMENTAL</b>						
02-00-4055	3-MIL ROAD TAX	370,799	379,423	620,000	620,000	370,000
02-00-4070	STATE GAS TURNBACK	1,349,832	1,290,835	1,300,000	1,300,000	1,672,820
02-00-4400	GRANT INCOME	51,433	40,115	100,000	100,000	123,738
		<b>1,772,064</b>	<b>1,710,373</b>	<b>2,020,000</b>	<b>2,020,000</b>	<b>2,166,558</b>
<b>INVESTMENT INCOME</b>						
02-00-4710	INTEREST INCOME	4,246	1,468	2,000	2,000	1,000
		<b>4,246</b>	<b>1,468</b>	<b>2,000</b>	<b>2,000</b>	<b>1,000</b>
<b>MISCELLANEOUS</b>						
02-00-4890	PLAT FEES	305	200	250	250	200
02-00-4900	MISCELLANEOUS INCOME	32,149	16,152	10,000	10,000	12,000
02-00-4930	WORKERS COMP.REIMBURSEMENTS		2,764			
		<b>32,454</b>	<b>19,116</b>	<b>10,250</b>	<b>10,250</b>	<b>12,200</b>
<b>RESERVED FUND BALANCE</b>						
02-00-4990	OPENING BALANCE			293,774	293,774	
				<b>293,774</b>	<b>293,774</b>	
<b>TOTAL ESTIMATED REVENUES</b>		<b>1,808,764</b>	<b>1,730,957</b>	<b>2,326,024</b>	<b>2,326,024</b>	<b>2,179,758</b>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011	2012	2013	2013	2014
		ACTUAL EXPENDITURE	ACTUAL EXPENDITURE	EXPENDITURE BUDGET	AMENDED BUDGET	PROPOSED BUDGET
<b>PERSONAL SERVICES</b>						
5010	SALARIES	559,247	588,178	615,255	615,255	601,355
5011	OVERTIME	13,838	10,976	11,500	11,500	11,500
5020	PART-TIME HELP	58,047	53,737	75,890	75,890	75,890
5900	FICA MATCH	46,784	48,304	53,095	53,095	51,959
5910	RETIREMENT EXPENSE - APERS	73,083	82,080	100,056	100,056	102,486
5920	GROUP INSURANCE EXPENSE	112,134	106,566	111,711	111,711	111,993
5930	UNEMPLOYMENT INSURANCE	325	1,368	2,071	2,071	2,071
5940	WORKERS COMP.INSURANCE	14,997	16,996	16,527	16,527	16,392
		<b>878,455</b>	<b>908,205</b>	<b>986,105</b>	<b>986,105</b>	<b>973,646</b>
<b>SUPPLIES AND MATERIALS</b>						
5090	SUPPLIES/OFFICE EXPENSE	16,873	13,505	24,070	24,070	25,270
5095	Office Equip & Small Tools	5,640	1,569	9,120	9,120	6,600
5120	VEHICLE GAS & OIL	73,383	89,070	92,881	92,881	93,044
5135	TIRES & TIRE REPAIR	9,434	11,538	10,291	10,291	14,400
5200	UNIFORM EXPENSE	7,112	8,292	10,186	10,186	10,186
		<b>112,442</b>	<b>123,974</b>	<b>146,548</b>	<b>146,548</b>	<b>149,500</b>
<b>CONTRACTUAL SERVICES</b>						
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	4,255	15,606	6,882	6,882	6,882
5050	ELECTRICITY	6,180	5,087	5,045	5,045	5,256
5060	GAS ( HEATING)	3,637	3,020	2,060	2,060	1,862
5070	TELEPHONE	7,018	7,038	7,694	7,694	7,230
5110	PRINTING & ADVERTISING	513	318	1,000	1,000	1,000
5130	VEHICLE REPAIRS & MAINTENANCE	26,276	15,678	31,300	31,300	26,900
5140	EQUIPMENT RENTAL & MAINTENANCE	44,580	50,758	36,597	36,597	38,978
5150	OPERATING EXPENSE	7,187	7,361	6,800	6,800	6,800
5210	SCHOOLS & SEMINARS	875	696	1,800	1,800	
5270	CITY ENGINEER EXPENSE/SALARY	36,000	40,277	40,277	40,277	40,277
5271	ACCOUNTING SERVICES SALARY/EXP.	6,000	6,000	6,000	6,000	6,000
5272	D.P.W. SALARY & EXPENSE	8,400	8,400	8,400	8,400	8,400
5290	BUILDING REPAIR & MAINTENANCE	1,626	1,866	500	500	500
5340	BUILDING/VEHICLE INSURANCE	7,841	7,872	7,798	7,798	8,256
5488	CENTRAL ARKANSAS TRANSIT	42,480	47,484	42,484	42,484	42,484
5530	STREET & TRAFFIC LIGHTS	163,827	171,624	171,640	171,640	180,315
5535	SIGNS & TRAFFIC MAINTENANCE	3,641	5,790	23,529	23,529	27,900
5628	BEAVER CONTROL	10,845	10,845	10,848	10,848	10,848
5636	MOSQUITO COMTROL	20,595	17,634	23,577	23,577	23,577
5842	LANDSCAPE/TURF MAINTENANCE	7,545	4,873	8,240	8,240	10,298
		<b>409,321</b>	<b>428,227</b>	<b>442,471</b>	<b>442,471</b>	<b>453,763</b>
<b>CAPTIAL OUTLAY</b>						
5500	EQUIPMENT PURCHASES	80,869	149,194	155,900	155,900	21,471
5540	CONSTRUCTION	698,257	16,635			20,000
5625	DRAINAGE PROJECTS	217,660	129,848	270,000	270,000	112,640
5630	ASPHALT/SEALING MAINTENANCE	230,396	237,372	225,000	225,000	225,000
5633	SIDEWALK, CURBS, & GUTTERS	69,843	13,791	100,000	100,000	223,738
		<b>1,297,025</b>	<b>546,840</b>	<b>750,900</b>	<b>750,900</b>	<b>602,849</b>
<b>TOTAL APPROPRIATIONS</b>		<b>2,697,243</b>	<b>2,007,246</b>	<b>2,326,024</b>	<b>2,326,024</b>	<b>2,179,758</b>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011 ACTUAL EXPENDITURE	2012 ACTUAL EXPENDITURE	2013 EXPENDITURE BUDGET	2013 AMENDED BUDGET	2014 PROPOSED BUDGET
<b>Dept 19-BEAUTIFICATION</b>						
<b>PERSONAL SERVICES</b>						
02-19-5010	Salaries	132,282	120,484	144,054	144,054	138,111
02-19-5011	Overtime	3,109	4,089	2,000	2,000	2,000
02-19-5020	PART-TIME HELP	41,474	34,422	42,030	42,030	42,030
02-19-5900	FICA	13,085	11,887	14,242	14,242	13,715
02-19-5910	RETIREMENT EXPENSE - APERS	19,172	17,009	26,783	26,783	27,103
02-19-5920	GROUP INSURANCE	27,452	19,982	21,369	21,369	31,143
02-19-5930	UNEMPLOYMENT INSURANCE	130	547	630	630	630
02-19-5940	WORKERS COMP.INSURANCE	3,333	5,173	5,030	5,030	4,314
		<b>240,037</b>	<b>213,593</b>	<b>256,138</b>	<b>256,138</b>	<b>259,046</b>
<b>SUPPLIES AND MATERIALS</b>						
02-19-5090	SUPPLIES/OFFICE EXPENSE	1,889	2,646	3,100	3,100	3,300
02-19-5095	Office Equip & Small Tools	2,153	728	2,470	2,470	1,100
02-19-5120	VEHICLE GAS & OIL	14,599	13,298	11,000	11,000	11,000
		<b>18,641</b>	<b>16,672</b>	<b>16,570</b>	<b>16,570</b>	<b>15,400</b>
<b>CONTRACTUAL SERVICES</b>						
02-19-5130	VEHICLE REPAIRS & MAINTENANCE	4,188	2,808	3,600	3,600	4,200
02-19-5140	EQUIPMENT RENTAL & MAINTENANCE	3,027	4,245	5,104	5,104	5,432
02-19-5210	SCHOOLS & SEMINARS	545	109	500	500	
02-19-5340	BUILDING/VEHICLE INSURANCE	800	1,600	1,500	1,500	1,500
02-19-5842	LANDSCAPE/TURF MAINTENANCE	7,545	4,873	8,240	8,240	10,298
		<b>16,105</b>	<b>13,635</b>	<b>18,944</b>	<b>18,944</b>	<b>21,430</b>
<b>CAPTIAL OUTLAY</b>						
02-19-5500	EQUIPMENT PURCHASES		987	10,000	10,000	9,321
			<b>987</b>	<b>10,000</b>	<b>10,000</b>	<b>9,321</b>
<b>Totals for dept 19-BEAUTIFICATION</b>		<b>274,783</b>	<b>244,887</b>	<b>301,652</b>	<b>301,652</b>	<b>305,197</b>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011 ACTUAL EXPENDITURE	2012 ACTUAL EXPENDITURE	2013 EXPENDITURE BUDGET	2013 AMENDED BUDGET	2014 PROPOSED BUDGET
<b>Dept 31-STREET</b>						
<b>PERSONAL SERVICES</b>						
02-31-5010	SALARIES	426,965	467,694	471,201	471,201	463,244
02-31-5011	OVERTIME	10,730	6,887	9,500	9,500	9,500
02-31-5020	PART-TIME HELP	16,573	19,315	33,860	33,860	33,860
02-31-5900	FICA MATCH	33,698	36,417	38,853	38,853	38,244
02-31-5910	RETIREMENT EXPENSE - APERS	53,911	65,071	73,273	73,273	75,383
02-31-5920	GROUP INSURANCE EXPENSE	84,682	86,584	90,342	90,342	80,850
02-31-5930	UNEMPLOYMENT INSURANCE	195	821	1,441	1,441	1,441
02-31-5940	WORKERS COMP.INSURANCE	11,664	11,823	11,497	11,497	12,078
		<b>638,418</b>	<b>694,612</b>	<b>729,967</b>	<b>729,967</b>	<b>714,600</b>
<b>SUPPLIES AND MATERIALS</b>						
02-31-5090	SUPPLIES/OFFICE EXPENSE	14,984	10,859	20,970	20,970	21,970
02-31-5095	Office Equip & Small Tools	3,487	841	6,650	6,650	5,500
02-31-5120	VEHICLE GAS & OIL	58,784	75,772	81,881	81,881	82,044
02-31-5135	TIRES & TIRE REPAIR	9,434	11,538	10,291	10,291	14,400
02-31-5200	UNIFORM EXPENSE	7,112	8,292	10,186	10,186	10,186
		<b>93,801</b>	<b>107,302</b>	<b>129,978</b>	<b>129,978</b>	<b>134,100</b>
<b>CONTRACTUAL SERVICES</b>						
02-31-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	4,255	15,606	6,882	6,882	6,882
02-31-5050	ELECTRICITY	5,384	5,087	5,045	5,045	5,256
02-31-5060	GAS ( HEATING)	2,794	3,020	2,060	2,060	1,862
02-31-5070	TELEPHONE	7,018	7,038	7,694	7,694	7,230
02-31-5110	PRINTING & ADVERTISING	513	318	1,000	1,000	1,000
02-31-5130	VEHICLE REPAIRS & MAINTENANCE	22,089	12,870	27,700	27,700	22,700
02-31-5140	EQUIPMENT RENTAL & MAINTENANCE	41,552	46,513	31,493	31,493	33,546
02-31-5150	OPERATING EXPENSE	7,187	7,361	6,800	6,800	6,800
02-31-5210	SCHOOLS & SEMINARS	330	587	1,300	1,300	
02-31-5270	CITY ENGINEER EXPENSE/SALARY	36,000	40,277	40,277	40,277	40,277
02-31-5271	ACCOUNTING SERVICES SALARY/EXP.	6,000	6,000	6,000	6,000	6,000
02-31-5272	D.P.W. SALARY & EXPENSE	8,400	8,400	8,400	8,400	8,400
02-31-5290	BUILDING REPAIR & MAINTENANCE	827	1,866	500	500	500
02-31-5340	BUILDING/VEHICLE INSURANCE	7,041	6,272	6,298	6,298	6,756
02-31-5488	CENTRAL ARKANSAS TRANSIT	42,480	47,484	42,484	42,484	42,484
02-31-5530	STREET & TRAFFIC LIGHTS	163,827	171,624	171,640	171,640	180,315
02-31-5535	SIGNS & TRAFFIC MAINTENANCE	3,641	5,790	23,529	23,529	27,900
02-31-5628	BEAVER CONTROL	10,845	10,845	10,848	10,848	10,848
02-31-5636	MOSQUITO COMITROL	20,595	17,634	23,577	23,577	23,577
		<b>390,778</b>	<b>414,592</b>	<b>423,527</b>	<b>423,527</b>	<b>432,333</b>
<b>CAPTIAL OUTLAY</b>						
02-31-5500	EQUIPMENT PURCHASES	80,869	148,207	145,900	145,900	12,150
02-31-5540	CONSTRUCTION	698,257	16,635			20,000
02-31-5625	DRAINAGE PROJECTS	217,660	129,848	270,000	270,000	112,640
02-31-5630	ASPHALT/SEALING MAINTENANCE	230,396	237,372	225,000	225,000	225,000
02-31-5633	SIDEWALK, CURBS, & GUTTERS	69,843	13,791	100,000	100,000	223,738
		<b>1,297,025</b>	<b>545,853</b>	<b>740,900</b>	<b>740,900</b>	<b>593,528</b>
<b>Totals for dept 31-STREET</b>		<b>2,420,022</b>	<b>1,762,359</b>	<b>2,024,372</b>	<b>2,024,372</b>	<b>1,874,561</b>
<b>TOTAL APPROPRIATIONS</b>		<b>2,694,805</b>	<b>2,007,246</b>	<b>2,326,024</b>	<b>2,326,024</b>	<b>2,179,758</b>



# CITY OF JACKSONVILLE, ARKANSAS

## SANITATION SERVICES FUND

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

#### BUDGET 2014

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#### Revenues:

Charges for services	1,775,000
Other operating income	41,500
Nonoperating income	-
<b>Total Income</b>	<b>1,816,500</b>

#### Operating expenses:

Salaries, wages and employee benefits	733,041
Supplies and materials	217,634
Services and other expenses	303,056
Utilities	11,913
Repairs and maintenance	111,620
Depreciation	190,000
Landfill fees	179,650
Other	39,000
<b>Total Operating expenses</b>	<b>1,785,914</b>

<b>Net gain (loss)</b>	<b>30,586</b>
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**BUDGET REPORT FOR CITY OF JACKSONVILLE**  
**Fund 04 - Sanitation Revenues**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011 ACTUAL REVENUE	2012 ACTUAL REVENUE	2013 REVENUE BUDGET	2013 AMENDED BUDGET	2014 PROPOSED BUDGET
<b>LICENSES AND PERMITS</b>						
04-00-4381	FRANCHISE DUMPSTER FEES	35,990	36,188	36,000	36,000	36,000
		<b>35,990</b>	<b>36,188</b>	<b>36,000</b>	<b>36,000</b>	<b>36,000</b>
<b>INTERGOVERNMENTAL</b>						
04-00-4400	GRANT INCOME	13,500	13,000	12,000	12,000	
		<b>13,500</b>	<b>13,000</b>	<b>12,000</b>	<b>12,000</b>	
<b>CHARGES FOR SERVICES</b>						
04-00-4380	SANITATION FEES	1,574,724	1,632,711	1,600,000	1,600,000	1,640,000
04-00-4383	CUSTOMER TRASH PICKUP	13,605	15,252	12,000	12,000	12,000
04-00-4385	RECYCLING INCOME	116,801	75,584	90,000	90,000	75,000
04-00-4386	BAD DEBTS RECOVERED	3,555	4,807	3,000	3,000	3,000
04-00-4387	PENALTIES ASSESSED	46,648	46,718	40,000	40,000	45,000
		<b>1,755,333</b>	<b>1,775,072</b>	<b>1,745,000</b>	<b>1,745,000</b>	<b>1,775,000</b>
<b>INVESTMENT INCOME</b>						
04-00-4710	INTEREST INCOME	195	503	300	300	500
		<b>195</b>	<b>503</b>	<b>300</b>	<b>300</b>	<b>500</b>
<b>MISCELLANEOUS</b>						
04-00-4700	Net Appreciation(depreciation) in FMV	27,559	47,881			
04-00-4900	MISCELLANEOUS INCOME	18,287	5,509	5,000	5,000	5,000
		<b>45,846</b>	<b>53,390</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>1,850,864</b>	<b>1,878,153</b>	<b>1,798,300</b>	<b>1,798,300</b>	<b>1,816,500</b>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011 ACTUAL EXPENSE	2012 ACTUAL EXPENSE	2013 EXPENSE BUDGET	2013 AMENDED BUDGET	2014 PROPOSED BUDGET
<b>PERSONAL SERVICES</b>						
5010	SALARIES	534,364	507,603	486,341	486,341	507,569
5011	OVERTIME	13,418	3,058	3,000	3,000	3,000
5020	PART - TIME HELP	6,064	6,743			
5900	FICA MATCH	39,892	37,554	39,076	39,076	38,328
5910	RETIREMENT EXPENSE - APERS	69,864	69,058	74,094	74,094	71,964
5920	GROUP INSURANCE EXPENSE	123,938	106,800	102,825	102,825	96,936
5930	UNEMPLOYMENT INSURANCE	389	1,642	1,440	1,440	1,440
5940	WORKERS COMP.INSURANCE	18,330	11,824	11,497	11,497	13,804
		<b>806,259</b>	<b>744,282</b>	<b>718,273</b>	<b>718,273</b>	<b>733,041</b>
<b>SUPPLIES AND MATERIALS</b>						
5090	SUPPLIES/OFFICE EXPENSE	12,386	17,340	49,050	49,050	13,510
5095	Office Equip & Small Tools	1,469	9,207	6,344	6,344	2,618
5120	VEHICLE GAS & OIL	147,038	166,698	174,777	174,777	156,948
5135	TIRES & TIRE REPAIR	33,268	34,577	42,585	42,585	37,518
5200	UNIFORM EXPENSE	6,535	6,723	6,972	6,972	7,040
		<b>200,696</b>	<b>234,545</b>	<b>279,728</b>	<b>279,728</b>	<b>217,634</b>
<b>CONTRACTUAL SERVICES</b>						
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	89,590	4,178	277,750	277,750	277,200
5050	ELECTRICITY	7,602	7,478	7,490	7,490	7,954
5070	TELEPHONE	4,124	4,190	4,376	4,376	3,959
5110	PRINTING & ADVERTISING	8,251	1,047	5,127	5,127	1,815
5130	VEHICLE REPAIRS & MAINTENANCE	89,193	49,143	90,200	90,200	71,025
5140	EQUIPMENT RENTAL & MAINTENANCE	21,520	23,778	43,167	43,167	38,345
5149	COLLECTION FEES	1,077	1,404			966
5150	OPERATING EXPENSE		240	343	343	391
5210	SCHOOLS & SEMINARS	1,910	2,070	3,975	3,975	1,025
5271	ACCOUNTING SERVICES SALARY/EXP.	2,026	2,001	2,001	2,001	2,001
5272	D.P.W. SALARY & EXPENSE	8,400	8,400	8,400	8,400	8,400
5290	BUILDING REPAIR & MAINTENANCE	4,516	4,179	13,000	13,000	2,250
5340	BUILDING/VEHICLE INSURANCE	6,004	7,390	8,877	8,877	11,258
		<b>244,213</b>	<b>115,498</b>	<b>464,706</b>	<b>464,706</b>	<b>426,589</b>
<b>OTHER FINANCING USES</b>						
5148	BAD DEBT EXPENSE	19,053	18,383	20,000	20,000	19,000
5156	INTEREST EXPENSE	18,141	34,879	27,485	27,485	20,000
5490	LANDFILL FEES	197,959	191,912	199,000	199,000	179,650
5810	DEPRECIATION EXPENSE-RECYCLING	160,208	191,506	194,364	194,364	190,000
		<b>395,361</b>	<b>436,680</b>	<b>440,849</b>	<b>440,849</b>	<b>408,650</b>
<b>TOTAL APPROPRIATIONS</b>		<b>1,646,529</b>	<b>1,531,005</b>	<b>1,903,556</b>	<b>1,903,556</b>	<b>1,785,914</b>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011 ACTUAL EXPENSE	2012 ACTUAL EXPENSE	2013 EXPENSE BUDGET	2013 AMENDED BUDGET	2014 PROPOSED BUDGET
<b>Dept 08-TRASH</b>						
<b>PERSONAL SERVICES</b>						
04-08-5010	SALARIES	187,130	213,136	192,302	192,302	220,531
04-08-5011	OVERTIME	4,199	1,099	1,000	1,000	1,000
04-08-5020	PART-TIME HELP	1,125	4,846			
04-08-5900	FICA MATCH	13,722	15,860	16,720	16,720	16,509
04-08-5910	RETIREMENT EXPENSE - APERS	24,500	28,982	31,938	31,938	32,964
04-08-5920	GROUP INSURANCE EXPENSE	50,778	52,847	46,758	46,758	47,229
04-08-5930	UNEMPLOYMENT INSURANCE	81	342	630	630	630
04-08-5940	WORKERS COMP.INSURANCE	4,166	4,434	5,030	5,030	6,039
		<b>285,701</b>	<b>321,546</b>	<b>294,378</b>	<b>294,378</b>	<b>324,902</b>
<b>SUPPLIES AND MATERIALS</b>						
04-08-5090	SUPPLIES/OFFICE EXPENSE	576	3,972	4,290	4,290	2,700
04-08-5095	Office Equip & Small Tools		500	300	300	350
04-08-5120	VEHICLE GAS & OIL	43,393	54,148	55,901	55,901	52,350
04-08-5135	TIRES & TIRE REPAIR	6,570	7,400	13,561	13,561	14,884
04-08-5200	UNIFORM EXPENSE	3,939	2,687	2,817	2,817	3,104
		<b>54,478</b>	<b>68,707</b>	<b>76,869</b>	<b>76,869</b>	<b>73,388</b>
<b>CONTRACTUAL SERVICES</b>						
04-08-5030	CONTRACT SVC.ALLOW/VOLUNTEERS		3,534			
04-08-5110	PRINTING & ADVERTISING	583	478	1,600	1,600	650
04-08-5130	VEHICLE REPAIRS & MAINTENANCE	45,452	22,298	31,550	31,550	24,000
04-08-5140	EQUIPMENT RENTAL & MAINTENANCE	12,325	16,755	25,050	25,050	27,700
04-08-5150	OPERATING EXPENSE		240	343	343	391
04-08-5210	SCHOOLS & SEMINARS		325	725	725	250
04-08-5271	ACCOUNTING SERVICES SALARY/EXP.	667	667	667	667	667
04-08-5272	D.P.W. SALARY & EXPENSE	2,800	2,800	2,800	2,800	2,800
04-08-5340	BUILDING/VEHICLE INSURANCE	2,471	2,721	3,071	3,071	3,171
		<b>64,298</b>	<b>49,818</b>	<b>65,806</b>	<b>65,806</b>	<b>59,629</b>
<b>OTHER FINANCING USES</b>						
04-08-5490	LANDFILL FEES	29,778	47,945	49,000	49,000	19,650
04-08-5810	DEPRECIATION EXPENSE-TRASH	17,414	35,316	46,405	46,405	52,000
		<b>47,192</b>	<b>83,261</b>	<b>95,405</b>	<b>95,405</b>	<b>71,650</b>
<b>Totals for dept 08-TRASH</b>		<b>451,669</b>	<b>523,332</b>	<b>532,458</b>	<b>532,458</b>	<b>529,569</b>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011 ACTUAL EXPENSE	2012 ACTUAL EXPENSE	2013 EXPENSE BUDGET	2013 AMENDED BUDGET	2014 PROPOSED BUDGET
<b>Dept 77-GARBAGE</b>						
<b>PERSONAL SERVICES</b>						
04-77-5010	SALARIES	254,585	228,322	230,286	230,286	197,741
04-77-5011	OVERTIME	7,690	1,572	1,000	1,000	1,000
04-77-5020	PART - TIME HELP	4,939	1,897			
04-77-5900	FICA MATCH	19,071	16,903	17,402	17,402	14,912
04-77-5910	RETIREMENT EXPENSE	33,520	31,292	32,935	32,935	29,573
04-77-5920	GROUP INSURANCE	58,085	45,135	47,181	47,181	39,186
04-77-5930	UNEMPLOYMENT INSURANCE	243	1,026	630	630	630
04-77-5940	WORKERS COMP.INSURANCE	10,831	5,173	5,030	5,030	5,177
		<b>388,964</b>	<b>331,320</b>	<b>334,464</b>	<b>334,464</b>	<b>288,219</b>
<b>SUPPLIES AND MATERIALS</b>						
04-77-5090	SUPPLIES/OFFICE EXPENSE	3,255	4,105	25,430	25,430	4,510
04-77-5095	Office Equip & Small Tools	1,164	8,542	5,794	5,794	2,268
04-77-5120	VEHICLE GAS & OIL	73,936	79,445	87,885	87,885	73,898
04-77-5135	TIRES & TIRE REPAIR	26,699	27,177	29,024	29,024	22,634
04-77-5200	UNIFORM EXPENSE	1,660	2,712	2,817	2,817	2,688
		<b>106,714</b>	<b>121,981</b>	<b>150,950</b>	<b>150,950</b>	<b>105,998</b>
<b>CONTRACTUAL SERVICES</b>						
04-77-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	89,590		277,750	277,750	277,200
04-77-5070	TELEPHONE	4,124	4,190	4,376	4,376	3,959
04-77-5110	PRINTING & ADVERTISING	7,513	328	2,877	2,877	900
04-77-5130	VEHICLE REPAIRS & MAINTENANCE	32,848	21,932	45,075	45,075	40,275
04-77-5140	EQUIPMENT RENTAL & MAINTENANCE	7,029	3,806	12,817	12,817	5,245
04-77-5149	COLLECTION FEES	1,076	1,404			966
04-77-5210	SCHOOLS & SEMINARS	450	622	1,000	1,000	250
04-77-5271	ACCOUNTING SERVICES SALARY/EXP.	692	667	667	667	667
04-77-5272	D.P.W. SALARY & EXPENSE	2,800	2,800	2,800	2,800	2,800
04-77-5290	BUILDING REPAIR & MAINTENANCE	282	24	1,500	1,500	500
04-77-5340	BUILDING/VEHICLE INSURANCE	1,614	4,108	3,941	3,941	6,275
		<b>148,018</b>	<b>39,881</b>	<b>352,803</b>	<b>352,803</b>	<b>339,037</b>
<b>OTHER FINANCING USES</b>						
04-77-5148	BAD DEBT EXPENSE	19,053	18,383	20,000	20,000	19,000
04-77-5156	INTEREST EXPENSE	18,141	34,879	27,485	27,485	20,000
04-77-5490	LANDFILL FEES	168,181	143,967	150,000	150,000	160,000
04-77-5810	DEPRECIATION EXPENSE-GARBAGE	78,666	130,372	122,141	122,141	120,000
		<b>284,041</b>	<b>327,601</b>	<b>319,626</b>	<b>319,626</b>	<b>319,000</b>
<b>Totals for dept 77-GARBAGE</b>		<b>927,737</b>	<b>820,783</b>	<b>1,157,843</b>	<b>1,157,843</b>	<b>1,052,254</b>

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011 ACTUAL EXPENSE	2012 ACTUAL EXPENSE	2013 EXPENSE BUDGET	2013 AMENDED BUDGET	2014 PROPOSED BUDGET
<b>Dept 78-RECYCLE</b>						
<b>PERSONAL SERVICES</b>						
04-78-5010	SALARIES	92,650	66,145	63,753	63,753	89,297
04-78-5011	OVERTIME	1,529	387	1,000	1,000	1,000
04-78-5900	FICA MATCH	7,098	4,791	4,954	4,954	6,907
04-78-5910	RETIREMENT EXPENSE - APERS	11,844	8,784	9,221	9,221	9,427
04-78-5920	GROUP INSURANCE EXPENSE	15,075	8,818	8,886	8,886	10,521
04-78-5930	UNEMPLOYMENT INSURANCE	65	274	180	180	180
04-78-5940	WORKERS COMP.INSURANCE	3,333	2,217	1,437	1,437	2,588
		<b>131,594</b>	<b>91,416</b>	<b>89,431</b>	<b>89,431</b>	<b>119,920</b>
<b>SUPPLIES AND MATERIALS</b>						
04-78-5090	SUPPLIES/OFFICE EXPENSE	8,556	9,263	19,330	19,330	6,300
04-78-5095	Office Equip & Small Tools	305	165	250	250	
04-78-5120	VEHICLE GAS & OIL	29,709	33,105	30,991	30,991	30,700
04-78-5200	UNIFORM EXPENSE	935	1,324	1,338	1,338	1,248
		<b>39,505</b>	<b>43,857</b>	<b>51,909</b>	<b>51,909</b>	<b>38,248</b>
<b>CONTRACTUAL SERVICES</b>						
04-78-5030	CONTRACT SVC./ALLOW/VOLUNTEERS		644			
04-78-5050	ELECTRICITY	7,602	7,478	7,490	7,490	7,954
04-78-5110	PRINTING & ADVERTISING	156	241	650	650	265
04-78-5130	VEHICLE REPAIRS & MAINTENANCE	10,892	4,913	13,575	13,575	6,750
04-78-5140	EQUIPMENT RENTAL & MAINTENANCE	2,166	3,217	5,300	5,300	5,400
04-78-5210	SCHOOLS & SEMINARS	1,460	1,123	2,250	2,250	525
04-78-5271	ACCOUNTING SERVICES SALARY/EXP.	667	667	667	667	667
04-78-5272	D.P.W. SALARY & EXPENSE	2,800	2,800	2,800	2,800	2,800
04-78-5290	BUILDING REPAIR & MAINTENANCE	4,234	4,155	11,500	11,500	1,750
04-78-5340	BUILDING/VEHICLE INSURANCE	1,919	561	1,865	1,865	1,812
		<b>31,896</b>	<b>25,799</b>	<b>46,097</b>	<b>46,097</b>	<b>27,923</b>
<b>OTHER FINANCING USES</b>						
04-78-5810	DEPRECIATION EXPENSE-RECYCLING	64,129	25,818	25,818	25,818	18,000
		<b>64,129</b>	<b>25,818</b>	<b>25,818</b>	<b>25,818</b>	<b>18,000</b>
<b>Totals for dept 78-RECYCLE</b>		<b>267,124</b>	<b>186,890</b>	<b>213,255</b>	<b>213,255</b>	<b>204,091</b>
<b>TOTAL APPROPRIATIONS</b>		<b>1,646,530</b>	<b>1,531,005</b>	<b>1,903,556</b>	<b>1,903,556</b>	<b>1,785,914</b>

# CITY OF JACKSONVILLE, ARKANSAS

## EMERGENCY MEDICAL SERVICES FUND

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

#### BUDGET 2014

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#### Revenues:

Charges for services	913,500
Other operating income	500
Nonoperating income	<u>1</u>
<b>Total Income</b>	<b>914,001</b>

#### Operating expenses:

Salaries, wages and employee benefits	688,452
Supplies and materials	89,039
Services and other expenses	33,132
Utilities	-
Repairs and maintenance	55,025
Depreciation	60,500
Other expense	<u>255,000</u>
<b>Total Operating expenses</b>	<b><u>1,181,148</u></b>

Net gain (loss) before Operating Transfers (267,147)

Operating transfers in 290,000

Net gain (loss) 22,853

**BUDGET REPORT FOR CITY OF JACKSONVILLE**  
**Fund 61 - EMS Revenues**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011 ACTUAL REVENUE	2012 ACTUAL REVENUE	2013 REVENUE BUDGET	2013 AMENDED BUDGET	2014 PROPOSED BUDGET
<b>CHARGES FOR SERVICES</b>						
61-00-4386	BAD DEBTS RECOVERED	295	534	100	100	500
61-00-4550	MEMBERSHIP RECEIPTS	4,700	4,250	4,500	4,500	3,500
61-00-4750	AMBULANCE SERVICE BILLING	1,004,123	1,057,547	920,000	920,000	910,000
		<b>1,009,118</b>	<b>1,062,331</b>	<b>924,600</b>	<b>924,600</b>	<b>914,000</b>
<b>INVESTMENT INCOME</b>						
61-00-4710	INTEREST INCOME	36	1	1	1	1
		<b>36</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>OTHER FINANCING SOURCES</b>						
61-00-4940	INTERFUND TRANSFERS	342,500	442,496	290,000	290,000	290,000
		<b>342,500</b>	<b>442,496</b>	<b>290,000</b>	<b>290,000</b>	<b>290,000</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>1,351,654</b>	<b>1,504,828</b>	<b>1,214,601</b>	<b>1,214,601</b>	<b>1,204,001</b>

**BUDGET REPORT FOR CITY OF JACKSONVILLE**  
**Fund 61 - EMS Appropriations**

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2011 ACTUAL EXPENSE	2012 ACTUAL EXPENSE	2013 EXPENSE BUDGET	2013 AMENDED BUDGET	2014 PROPOSED BUDGET
<b>PERSONAL SERVICES</b>						
5010	SALARIES	389,679	441,429	463,395	463,395	465,796
5011	OVERTIME	47,179	60,613	38,350	38,350	45,000
5370	STATE RETIREMENT PLAN	71,580	80,247	75,724	75,724	81,365
5900	FICA MATCH	6,459	6,930	6,200	6,200	6,306
5920	GROUP INSURANCE	82,032	77,705	85,656	85,656	78,552
5930	UNEMPLOYMENT INSURANCE	195	821	1,080	1,080	1,080
5940	WORKERS COMP.INSURANCE	9,998	8,867	8,623	8,623	10,353
5970	TUITION REIMBURSEMENT	4,280	407			
		<b>611,402</b>	<b>677,019</b>	<b>679,028</b>	<b>679,028</b>	<b>688,452</b>
<b>SUPPLIES AND MATERIALS</b>						
5090	SUPPLIES/OFFICE EXPENSE	933	1,462	987	987	834
5092	AMBULANCE SUPPLIES	64,299	65,358	55,850	55,850	59,600
5095	Office Equip & Small Tools<\$5000	3,494		21,120	21,120	1,500
5120	VEHICLE GAS & OIL	14,911	19,852			21,175
5135	TIRES & TIRE REPAIR	486	2,123	4,730	4,730	4,730
5200	UNIFORM EXPENSE	1,381		1,200	1,200	1,200
		<b>85,504</b>	<b>88,795</b>	<b>83,887</b>	<b>83,887</b>	<b>89,039</b>
<b>CONTRACTUAL SERVICES</b>						
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	1,860	1,860	3,815	3,815	1,860
5130	VEHICLE REPAIRS & MAINTENANCE	4,606	1,954	4,800	4,800	6,300
5140	EQUIPMENT RENTAL & MAINTENANCE	15,923	14,802	25,975	25,975	46,225
5150	OPERATING EXPENSE	10	191	247	247	631
5160	RADIO REPAIR & MAINTENANCE	2,444		2,000	2,000	2,500
5180	POSTAGE	1,753	1,582	1,800	1,800	1,800
5210	SCHOOLS & SEMINARS	6,239	3,047	26,151	26,151	22,803
5280	PROFESSIONAL DUES	970	1,657	3,073	3,073	3,256
5340	BUILDING/VEHICLE INSURANCE	1,697	2,782	2,785	2,785	2,782
		<b>35,502</b>	<b>27,875</b>	<b>70,646</b>	<b>70,646</b>	<b>88,157</b>
<b>OTHER FINANCING USES</b>						
5148	BAD DEBT EXPENSE	330,924	614,004	255,000	255,000	255,000
5810	DEPRECIATION EXPENSE-AMBULANCE	30,699	52,671	53,630	53,630	60,500
		<b>361,623</b>	<b>666,675</b>	<b>308,630</b>	<b>308,630</b>	<b>315,500</b>
<b>TOTAL APPROPRIATIONS</b>		<b>1,094,031</b>	<b>1,460,364</b>	<b>1,142,191</b>	<b>1,142,191</b>	<b>1,181,148</b>



# CAPITAL IMPROVEMENT PLAN

## Introduction

The City of Jacksonville's long-term Capital Improvement Plan is the process through which the City lays the groundwork for planning infrastructure improvements. This process also sets financial parameters within which future planning and capital demand forecasts can be made. Our Capital Improvement Plan enables us to provide for the orderly replacement of capital facilities and equipment and to maintain the quality and efficiency of public services, including equipment, buildings, and other improvements. One of the strongest arguments for a well-ordered plan is the ability to identify future infrastructure and capital needs prior to funding and implementation. The level of importance associated with this plan is clearly evidenced by the fact that over \$2.04 million in long-term capital projects and activities have been identified, evaluated, planned, and projected. This includes \$619 thousand in infrastructure construction improvements, \$1.02 million in equipment replacement, and \$400 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.

The latest capital improvement project is a **Public Shooting Range**. The public shooting range has fourteen trap/skeet shooting houses, a club house with a classroom and pro shop, and two pavilions with restrooms. The anticipated opening date is the beginning of January 2014. There will be an archery range added in the near future. All of this is located on 160 acres off of Graham Road. The Parks and Recreation department will operate and maintain the facility. The funding of this project is a five year \$3,000,000 loan from Bancorp South. The loan will be paid back with \$2,000,000 in donations from the Arkansas Game and Fish Foundation and sales tax revenues. The estimated economic impact is projected as \$8,000,000 per year to the community.

## **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 includes 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 those 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 those 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 those projects that have reached the planning stage with sufficient information to project a realistic cost.

## **I. Capital Improvements**

**Commercial and Industrial Development** - **\$319,534**

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.

**Intersection Improvement at Main Street and Harris Road** - **\$ 300,000**

There is an elementary school and a high school located off of Harris Road. Currently, there is a stop sign at the intersection of Main Street and Harris Road. However, this is not sufficient to handle the increased flow of traffic during the mornings and afternoons as the students arrive and leave school. The current plan is to install a roundabout that will help with the flow of traffic while maintaining safety for our citizens.

## **II. Capital Drainage**

**Master Drainage Plan** - **\$ 400,000**

The Master Drainage Plan ensures drainage in Jacksonville stays within the ditches and waterways of our community. This process entails creating detention/retention ponds, excavating existing channels, and improving channels with concrete or rock rip rap. The concentration is along major streams and tributaries of Bayou Meto and Jack's Bayou. These two streams and tributaries create most of the flood plain and floodway issues in our community. Some of the projects in the capital drainage include: determining the flood elevations in the Woodland Hills Subdivision for existing and future development, continuing the drainage improvement along Loop Road ditch from Northgate Drive to the railroad tracks, continue improvements along Rocky Branch, and to continue improvements

along small drainage areas where new construction has created new drainage problems in the existing area. As these individual projects are identified and costs are projected, they are included in the master plan. Funds are set aside to complete these projects as well as potential problems that may arise during unusually heavy rains.

### **III. Capital Equipment**

**Disaster Recovery Fund** - **\$ 854,641**

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.

**Budgetary Transfers** - **\$ 98,941**

Major equipment replacement is funded through the Capital Equipment Fund. The fire department has applied for a FEMA grant to purchase a new fire engine. The grant will cover \$687,201 of the purchase. This is the required matching funds for this grant. The last fire engine was purchased in 2009.

**Equipment Replacement and Grant Matching** - **\$ 65,950**

Federal grants require local matching funds to qualify. Part of these replacement funds are reserved to make funds available for grants not matching our fiscal year and as such cannot be anticipated in the annual budget. The balance is used as a reserve for future years operating appropriations and for equipment replacement for the Emergency Medical Services Fund (EMS) and Fire apparatus.

### **DEBT AND CAPITAL PROJECTS**

Jacksonville firmly believes in the pay-as-you-go philosophy using current revenues whenever possible and practical. We recognize that this philosophy requires strong financial discipline. If a project or improvement cannot be financed with current revenues, debt will be considered as a mechanism to complete said project. Debt will not however, be incurred for a period in excess of the useful life of the project. The Library Construction Bonds was the first debt incurred by the City of Jacksonville in over twenty five years.

**Library Construction Bonds** - **\$ 1,580,000**

Jacksonville opened a public library in 1959, becoming a branch of the Pulaski County Library. The Jacksonville library was built in 1969 on Main Street. In 1992, the Jacksonville Library was re-named the Esther Dewitt Nixon Library in honor of Mrs.

Nixon, who had been the Jacksonville librarian from the library's beginning in 1959 until her retirement in 1986. Through a series of public meetings, the public realized that the existing structure, at over 35 years old, was no longer suitable for the community's needs as it stands. A committee was formed to study options and the choice was apparent that the only real option was construction of a new building.



Act 920 of 1993 referred to as the "Local Government Library Bond Act of 1993" provides the procedures for the issuance of library bonds by municipalities and counties in implementation of Amendments 30 and 72 to the Constitution of Arkansas, defining the purposes for which library bonds may be issued, providing procedures for elections thereon, and authorizing the levy and pledge of ad valorem taxes to the bonds. A petition was presented to request the issue be presented to the voters and at a special election held July 5<sup>th</sup> of 2005, the qualified electors voted overwhelmingly to levy an annual ad valorem tax levy at the rate of one (1.0) mill for the acquisition, construction, and equipping of land and capital improvements for the City's public library. This ad valorem tax is pledged to an issue or issues of bond to the City of Jacksonville, Arkansas not to exceed \$2,500,000 in aggregate principal amount to finance this project. The tax will expire upon payment in full of the bonds to which it is pledged. This ad valorem tax is coming in at a rate higher than expected and the first early bond redemption was called in March of 2008. Bonds outstanding at the end of December 2013 were \$1,580,000; this includes an early redemption in 2013 of \$150,000 in bonds.

Final construction costs were approximately \$4 million. The official opening date was Saturday, February 14, 2009. The public has benefited from the new facility and its increased services and opportunities for learning and enjoyment.

**Sanitation Equipment Loan - \$771,818**

The City of Jacksonville obtained a loan in September 2011 to cover the cost of new sanitation trucks and equipment to implement an automated garbage collection system for the City of Jacksonville. This loan was at 3% interest for 60 months. The repayment of this loan will come from sanitation fees.

**Motorola Financing Agreement - \$2,429,113**

The City of Jacksonville signed an agreement with Motorola regarding financing for the equipment for 9-1-1 Communications. The original agreement was for 60 months at 0% interest that called for annual payments due in January of each year. The first payment of \$87,413.43 was paid in January 2013. The remaining amount has been renegotiated for 60 months at 3.175% with monthly payments in order to help with cash flow issues. The repayment of this loan will come from sales tax revenue and 9-1-1 receipts.

**Capital Improvement Loan - \$2,463,849**

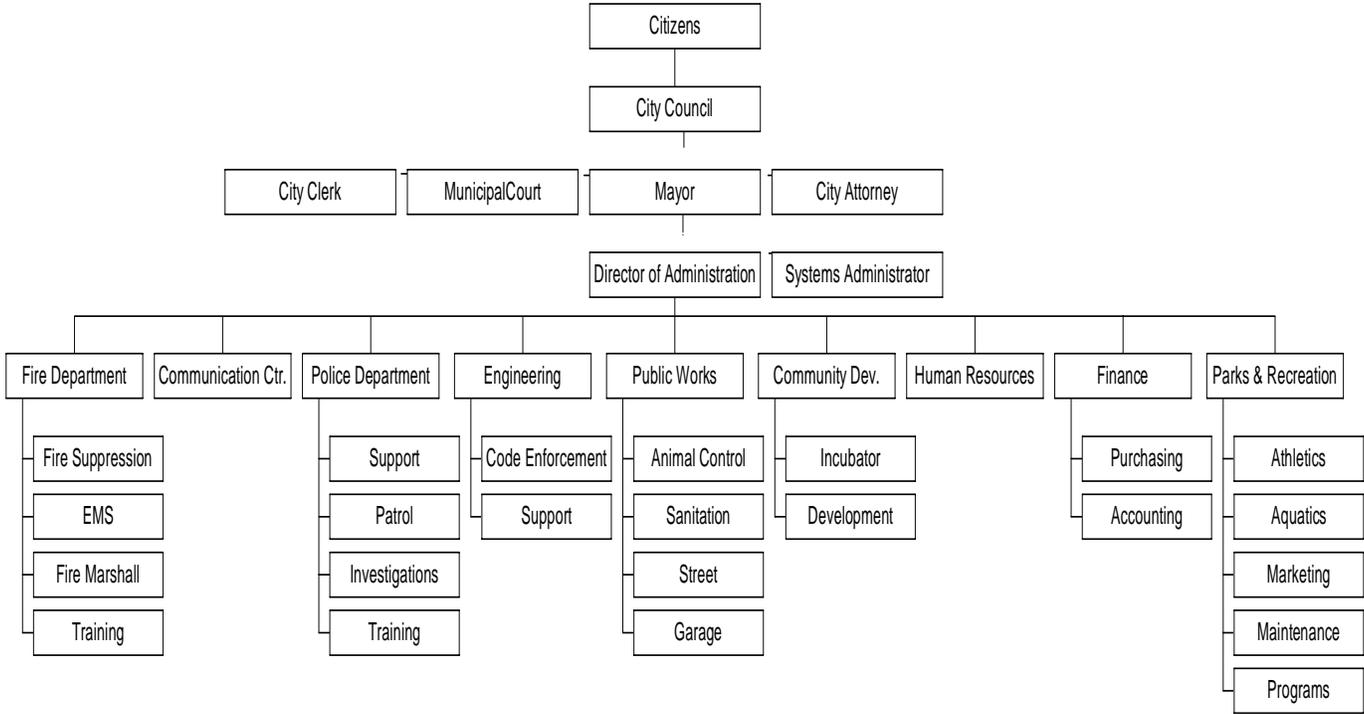
The City of Jacksonville obtained a loan in June, 2012 to cover the cost of completing the Public Safety Building, the construction of a Safe Room at the Jacksonville Senior Wellness and Activity Center, and other capital improvement projects. This loan was at 2.249% interest for 60 months. The repayment of this loan will come from sales tax revenues.

**Shooting Range Loan - \$3,000,000**

The City of Jacksonville obtained a loan in February 2013 to refinance the purchase of property on Graham Road and the construction of a public trap/skeet/archery shooting range. This loan is for 60 months at 1.8% interest. The new loan will be repaid with contributions from Arkansas Game & Fish Foundation and from revenues generated from the shooting range.



# City of Jacksonville Organization Chart





# GLOSSARY OF TERMS

## A

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

## B

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

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

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

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

## D

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

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

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

## E

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

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

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

## F

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

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

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

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

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

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

**G**

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

**I**

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

**M**

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

equipment to detect defects and the making of repairs.

## **N**

### **Non-exempt**

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

## **O**

### **Obfuscate**

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

### **Other Financing Source**

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

### **Ordinance**

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

## **P**

### **Personal Services**

The costs associated with compensating employees for their labor.

### **Prepaid Expenses**

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

### **Property Taxes**

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

<b>Purchase Order</b>	A document, which authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.
<b>R</b>	
<b>Requisition</b>	A written request from one department to the purchasing agent for specified articles or services.
<b>Revenues</b>	Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers.
<b>S</b>	
<b>Salaries Payable</b>	Salaries that have been earned in one year but are paid in the following year. This records the liability in the correct fiscal year.
<b>Special Revenue Fund</b>	A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.
<b>Supplies</b>	A cost category for minor items (individually priced at less than \$500) required by departments to conduct their operations.
<b>T</b>	
<b>Taxes</b>	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.



## *Salaries and Benefits*

Expenditures/expenses associated with employee salaries and benefits.

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

## Supplies and Materials

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

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

## Contractual Services

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

<b>5030</b>	<b>Contract Services</b>	Contract Services includes charges for services performed by
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individuals who work under contract or agreement such as janitorial contract, secretarial allowances, and uniform volunteers.

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

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

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

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

## *Capital Outlay*

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

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

**ORDINANCE NO. 1507 (# 38 – 13)**

**AN ORDINANCE ADOPTING A FISCAL BUDGET FOR 2014; 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, AND SANITATION FUND; DECLARING AN EMERGENCY; AND, FOR OTHER PURPOSES.**

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

**SECTION ONE:** The Budget for the operation of the various Departments of the 2014 General Fund of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Funds Available for the 2014 General Fund:	\$	22,011,653.00
Budgeted Disbursements for 2014:		
1. General Government	\$	3,756,969.00
2. Public Safety		13,293,675.00
3. Judicial		537,198.00
4. Public Works		4,423,811.00
<b>TOTAL</b>	<b>\$</b>	<b>22,011,653.00</b>

**SECTION TWO:** The Budget for operation of the 2014 Street Fund of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Funds Available for the 2014 Street Fund:	\$	2,179,758.00
Budgeted Disbursements for 2014:	\$	2,179,758.00

**SECTION THREE:** The Budget for operation of the 2014 Sanitation Fund of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Funds Available for the 2014 Sanitation Fund:	\$	1,816,500.00
Budgeted Disbursements for 2014:	\$	1,785,914.00

**ORDINANCE NO. 1507 (#38 - 13)**  
**Page Two**

**SECTION FOUR:** The Budget for operation of the 2014 Emergency Medical Services Fund of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Funds Available for the 2014 EMS Fund:	\$	1,204,001.00
Budgeted Disbursements for 2014:	\$	1,181,148.00

**SECTION FIVE:** The appropriations made herein include additional pay for holidays for all agents and employees of the City of Jacksonville, Arkansas, including, but not limited to, uniformed employees as provided for and by the laws of the State of Arkansas. The appropriations made herein shall not include any expenditure(s) over and above the income received and monies held by the City. A full and complete copy of the 2014 Annual Budget, as approved, shall be attached hereto and made a part hereof.

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

**SECTION SEVEN:** 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, 2014.

*APPROVED AND ADOPTED THIS \_\_\_\_\_ DAY OF DECEMBER, 2013.*

*CITY OF JACKSONVILLE, ARKANSAS*

\_\_\_\_\_  
*GARY FLETCHER, MAYOR*

*ATTEST:*

*APPROVED AS TO FORM:*

\_\_\_\_\_  
*SUSAN DAVITT, CITY CLERK*

\_\_\_\_\_  
*ROBERT E. BAMBURG, CITY ATTORNEY*