

CITY OF JACKSONVILLE, ARKANSAS



FESTIVILLE 2016

2017 Annual Operating Budget And Capital Improvement Plan



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.

Healthcare is a growing industry in Jacksonville. We have several medical clinics throughout the City that have dentists, optometrists, chiropractors, and physicians. We also have North Metro Medical Center as our hospital. As the healthcare industry develops into more outpatient services, we expect to see an increase in medical facilities.

Housing options are plentiful and range from apartment living to grand-scale homes. Numerous subdivisions allow the city to appeal to any budget. Several homes have been built to accommodate elderly residents who want to maintain their independence without the burden of huge property maintenance. The quality of life is enhanced by the municipal water and wastewater departments, weekly garbage pickup, 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 5,378 active duty personnel and employs 1,700 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 Festiville, the Jacksonville Business Expo, the Big Bang on the Range fireworks event, the Jacksonville Holiday Arts and Crafts Show, "Welcome Home" Vietnam Veterans' event, and Civil War re-enactments. Hometown warmth is never more evident than during the annual Holiday Lighting Ceremony and the annual Christmas parade down Main Street. The biennial Little Rock

Air Force Base Air Show attracts more than 250,000 people during its weekend event. In addition to our annual events, tourists are also attracted to our Arkansas Game and Fish Foundation Shooting Sports Complex, 12 shopping centers, 16 flea markets, a farmer's market, and 59 restaurants. We have 9 hotels to accommodate our out of town visitors.

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

The Parks and Recreation Department works hard to maintain exceptional facilities. The Jacksonville Community Center is constantly booked with business meetings, conferences, reunions, and other special events. Averaging 187 events annually, these functions involve 22,190 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. Splash Zone has three pools with jumbo slides and water play equipment. The new Arkansas Game and Fish Foundation Shooting Sports Complex 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 11 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

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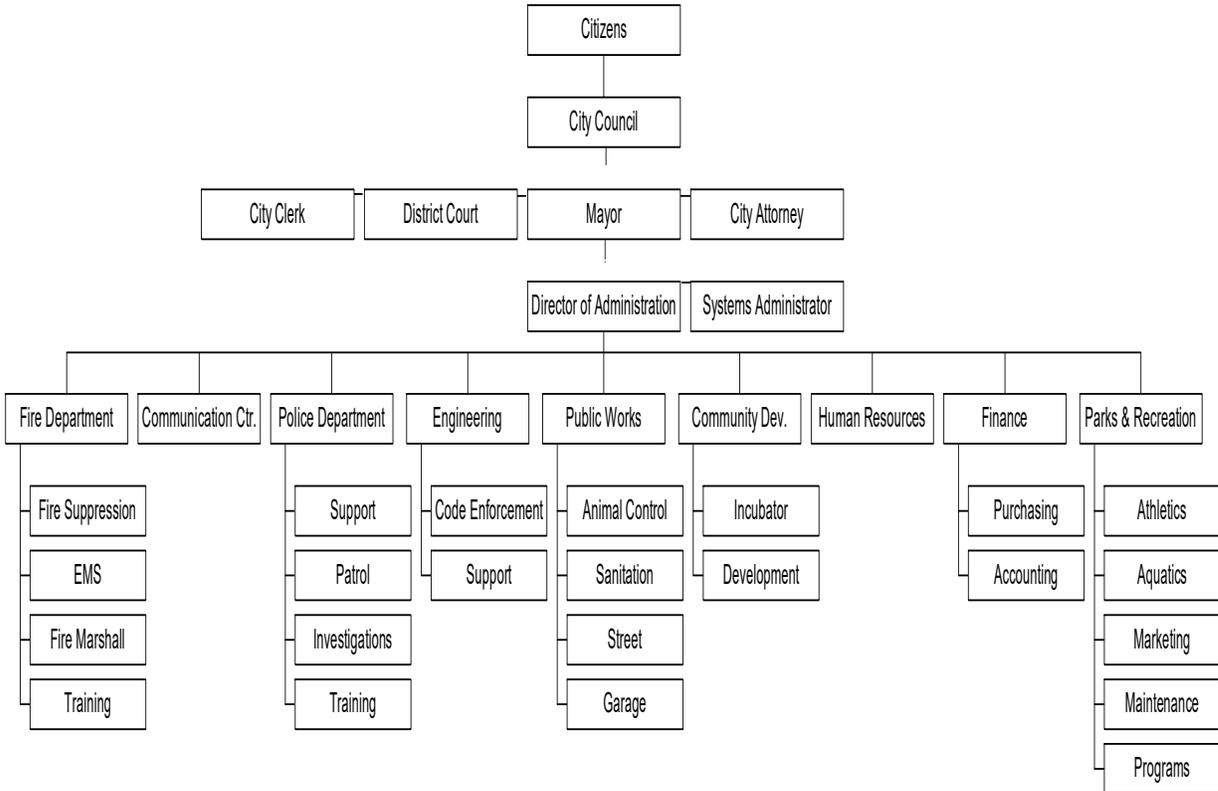
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CITY OF JACKSONVILLE, ARKANSAS

City Council and Other Elected Officials

Gary Fletcher Kenny Elliott James Bolden III Kevin McCleary Terry Sansing Reddie Ray Barbara Mashburn Tara Smith Mary Twitty Mike Traylor Bill Howard Susan Davitt Robert Bamburg Rita Bailey	Mayor Alderman, Ward 1 Position 1 Alderman, Ward 1 Position 2 Alderman, Ward 2 Position 1 Alderman, Ward 2 Position 2 Alderman, Ward 3 Position 1 Alderman, Ward 3 Position 2 Alderman, Ward 4 Position 1 Alderman, Ward 4 Position 2 Alderman, Ward 5 Position 1 Alderman, Ward 5 Position 2 City Clerk City Attorney District Judge
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Organizational Structure



CITY OF JACKSONVILLE, ARKANSAS BUDGET DOCUMENT

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

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

Budget Message

This section begins with a brief review setting forth the budgetary plan and objectives, as proposed by the Mayor for 2017. 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 2017 budget, operating plan, and financial policies for the City. These policies include: Revenue Policy, Expenditure Policy, Capital Improvement Policy, Debt Policy, Reserve Policy, Investment and Cash Management Policy, and Financial Reporting Policy.

Fund Summaries

The Fund Summaries section contains information concerning fund types and fund position that depicts the financial activity projected for the City during the coming year for each fund.

Department Summaries

This section consists of the four major functions: General Government, Public Safety, Judicial, and Public Works. The Function summaries sections contain the following:

- (1) Function Overview – this section provides a brief summary of total expenditures and significant changes.
- (2) Department Expenditure Summaries – this section reflects expenditures by category in a format that includes Actual 2014, Actual 2015, Budgeted 2016, and Budgeted 2017 figures.

Capital Improvement Plan and Debt

This section contains a synopsis of the 2017 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 15, 2016
Members of City Council and
Citizens of Jacksonville

I am pleased to submit the Budget for 2017 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 2017 and proposes necessary adjustments to the Capital Improvements Program.

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

2017 Budgetary Goals

Some of the budgetary goals for 2017 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 2017 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 2016 fiscal year showed a slight increase for the City of Jacksonville compared to 2015. Sales taxes for operations and capital increased by less than 1% overall with operational and capital costs decreasing by 1% when compared to the prior year. Court fines and fee collections continued to decline in 2016; however, concession receipts increased due to the Baseball/Softball Association turning over the concession stands to our Parks and Recreation department.

The 2017 economy is projected to rebound back to the condition of 2008, before the recession, according to financial analyst. Keeping that in mind, the revenue estimates have been conservatively developed. County and City sales tax revenues are anticipated to slightly increase. Due to anticipated updates to the ordinances that pertain to permits, those revenue streams have been increased. Revenues have also been increased to reflect the anticipated additional cell phone lines being added to our 9-1-1 call center.

Budgetary Guiding Principles

Goals have been established by the administration and City Council for 2017. 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 Communication Center along with a safe room for residents, 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 principles is a commitment to keep "well-maintained City infrastructures and facilities." Continued progress is being made on our street overlay program. Our ongoing street repair and street maintenance programs continue to keep our streets in good repair, along with an ever expanding rights-of-way maintenance program. The Master Sidewalk Plan will include the AHTD Safe Routes to Schools Program.

The scope of the overall budget is predicated on addressing the principle of financial sustainability. The General Fund is designed to provide delivery of services at a sustainable level. Fund balances or retained earnings are used to finance essential non-recurring needs when necessary.

Conclusion

The City's annual budget is the authorization to fund operations and capital improvements and is the primary financial plan for the City. The City must continue to

make operational adjustments to provide superior municipal services for our citizens. This would not be possible without the hard work of an excellent staff and the continued involvement of each member of the City Council.

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

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

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 2017 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 2016 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 2017 total \$27.1 million, representing an increase of 2.4% from the 2016 budget. This budget is formulated with the three Enterprise Funds being budgeted on an accrual basis with department level capital expenditures included in the Governmental Funds (General Fund and Street Fund) and excluded in the Enterprise Funds (Sanitation Fund, AG&F Foundation Shooting Sports Complex Fund, and Emergency Medical Services Fund), which are budgeted on the modified accrual basis.

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

Summary of Fund Expenditures (In Dollars)			
Category	Adopted 2016	Proposed 2017	Change in Dollars
Personal services	18,466,308	18,869,591	\$ 403,283
Supplies and materials	1,177,922	1,151,696	(26,226)
Contractual services	3,868,683	3,763,732	(104,951)
Depreciation	181,980	289,500	107,520
Landfill fees	181,236	187,550	6,314
Bad debt	268,000	613,000	345,000
Total Operating Expenditures	24,144,129	24,875,069	730,940
Capital outlay	1,098,663	1,188,261	89,598
Transfers	1,192,835	1,023,266	(169,569)
Total Expenditures	\$ 26,435,627	\$ 27,086,596	\$ 650,969

It should be noted that the total percentage of budget spent on operating expenditures increases by 3% in 2017 as compared to 2016, while Capital Outlay decreases by 4% from 2016.

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

Fund Totals as Percent of Total Budget				
Fund Level	Adopted 2016		Proposed 2017	
	Budget	% Total	Budget	% Total
General Fund	21,059,443	79.66%	20,942,853	77.32%
Street Fund	2,301,250	8.71%	2,311,750	8.53%
Sanitation Fund	1,758,583	6.65%	1,628,456	6.01%
AG&F Foundation Shooting Sports	0	0.00%	528,719	1.95%
Emergency Medical Services Fund	1,316,351	4.98%	1,674,818	6.18%
Total - All Fund Levels	26,435,627	100.00%	27,086,596	100.00%

The General Fund is the largest fund, accounting for \$21 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 2017 budget provides funding for activities totaling \$2.3 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 2017 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.

The Sanitation Fund is one of the City's three enterprise funds. Its purpose is to provide garbage, trash, and recycling pickup activities for the City. The sanitation department implemented an automated garbage pick-up system in 2011. Activity costs supported through this operation are approximately \$1.6 million. This fund is designed to be self-supporting through the collection of user fees. The Sanitation Fund recognizes

depreciation on its capital equipment and, to the extent revenues become available, funds a depreciation reserve for the replacement of that equipment.

The AG&F Foundation Shooting Sports Complex Fund is a new enterprise fund that is set up for 2017. Previously, the revenues and expenditures for the Shooting Complex were reported in the General Fund under the Parks and Recreation Department. By separating it into an enterprise fund, we will be able to access the performance of the facility properly and identify the extent to which other revenues are needed to subsidize this service. The activity costs supported through this operation for 2017 is \$528,719. The capital assets used in this activity are recognized in its financial statements and annual depreciation expense is recognized on those assets.

Created in 2005, the Emergency Medical Services Fund is an enterprise fund that accounts for the activities of the City’s ambulance service. Activity costs supported through this operation for 2017 are \$1.7 million. Its purpose is to provide useful management information regarding the extent to which user fees/charges support ambulance services and identifies the extent to which other available revenues are needed to subsidize this service. The capital assets used in this activity are recognized in its financial statements and annual depreciation expense is recognized on those assets.

Comparison - All budgeted Funds			
	Expenditures/ Expense Budget 2016	Expenditures/ Expense Budget 2017	Percentage Change
General Fund	21,059,443	20,942,853	-0.55%
Street Fund	2,301,250	2,311,750	0.46%
Sanitation Fund	1,758,583	1,628,456	-7.40%
AG&F Foundation Shooting Sports	0	528,719	#DIV/0!
Emergency Medical Services Fund	1,316,351	1,674,818	27.23%
	26,435,627	27,086,596	2.46%

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

Personnel costs in the General Fund and the Street Fund rose by approximately 1% and 2% respectively. The increases are due to increased retirement and insurance costs. Due to the economy, salary levels are maintained at a conservative level. Salaries are reviewed every year during the budget process and increases are dependent on the current

status of the economy.

Supplies and materials decreased by 1% in both the General Fund and the Street Fund due to a decrease in supplies for vehicle gas & oil as well as uniform expenses.

Contract services in the General Fund decreased by 4%. This was due to a decrease in operating transfers of franchise fees for repayment of Revenue Bonds issued in 2015. The Street Fund increased by 3% due to an increase in building and vehicle insurance.

Capital outlay increased 55% for 2017 in the General Fund. This increase was caused by the purchase of a recorder for the 9-1-1 department and the replacement of several computer and workstations that had been cut from previous budgets. The Street Fund decreased less than 1% due to a decrease in equipment purchases.

As a general note, the General Fund maintains a contingency expenditure category for fiscal year 2017. 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 31 days of operational costs with a target of 60 days (16%) being the most desirable according to our reserve policy. The 2017 budget uses \$130,948 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 7.4% decrease in the 2017 budget compared to 2016 due to vehicle gas & oil, and contract services. The AG&F Foundation Shooting Sports Complex Fund, which has been split out from the General Fund this year, has a budget of \$528,719. The Emergency Medical Services Fund has an 27% increase in 2017 compared to 2016 due mostly to bad debt expense.

The City will strive to maintain the same high level of service to its citizens for fiscal year 2017 while keeping operational cost increases within reasonable parameters. This is proof that the City is being managed effectively and efficiently. Focusing on cost containment, maintaining performance level standards, and focusing on Jacksonville's future growth and needs accomplish this.

SELECTED REVENUE GRAPHS

The graphs that follow provide information on trends for the major revenue sources.

Sales Tax

In November of 1993, voters approved the creation of a permanent one-cent City sales tax in exchange for removing the 5 mil property tax then levied by the City. In November of 1997, voters again approved an additional one-cent City sales tax to fund

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

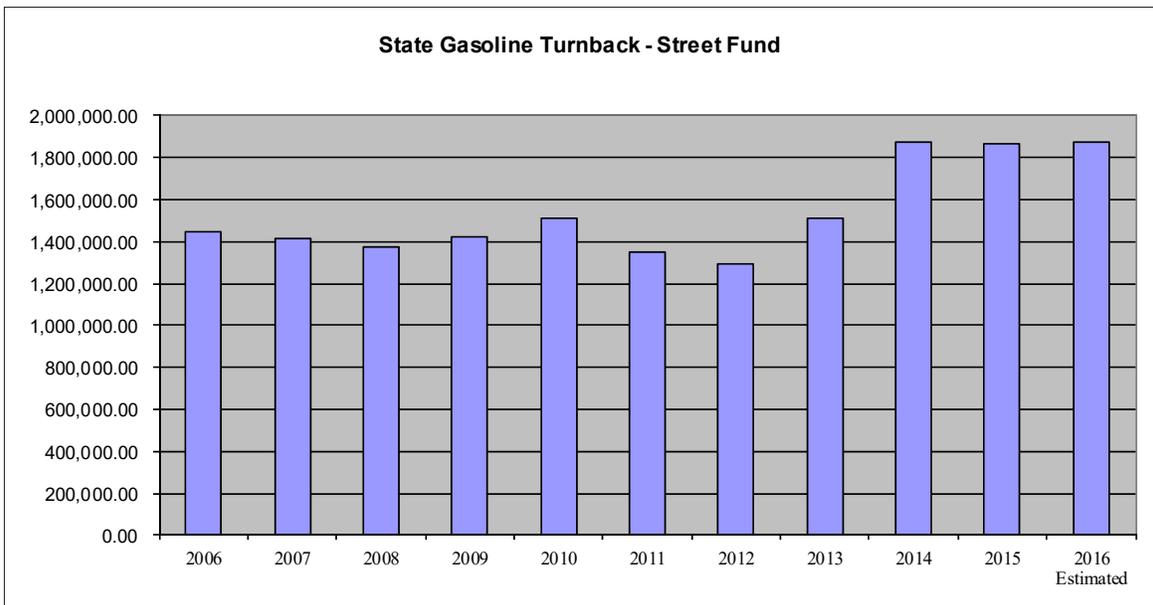
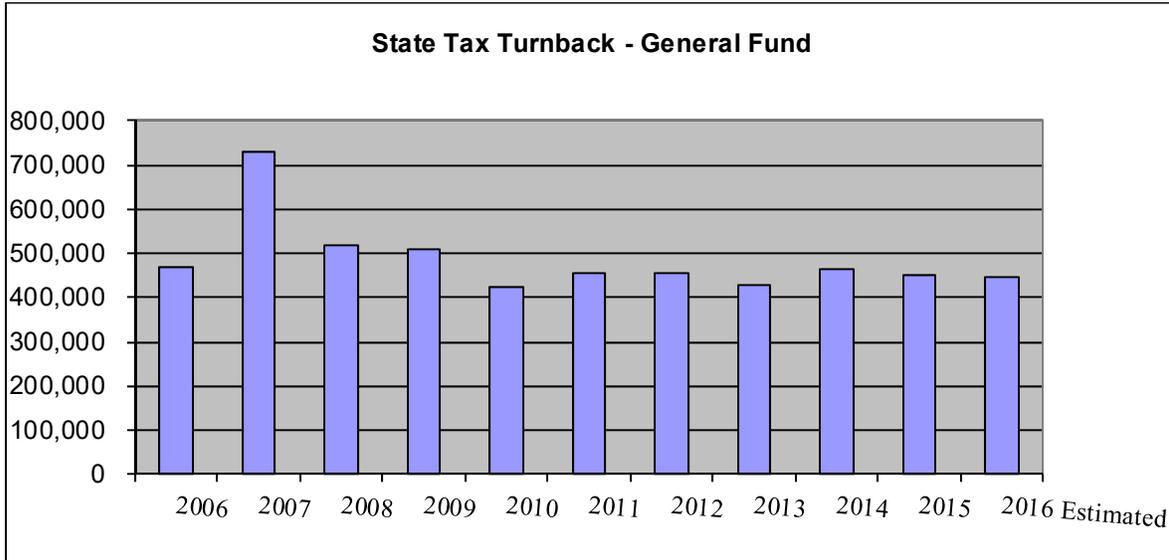


The Pulaski County Sales and Use Tax (County) began assessing a one-cent sales and use tax on retail sales in the county in April of 1982. The tax is distributed on a per capita basis computed as Jacksonville’s share of the county population. In April 2001, as a result of the 2000 census, the City’s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

State Tax Turnback

Jacksonville receives state tax turnback funds each year in both the General Fund and the Street Fund. The distribution amount is a per capita share of the state’s population. For the coming year, the Arkansas Municipal League (AML), the advocate for Arkansas cities, has estimated that the per capita share for the General Fund will be \$15.50, and for the Street Fund \$65.50 per capita. While the state has shown growing revenues in the last several years, the distribution of funds to the cities has remained stagnant. The spike in 2007 General Fund revenues is a one-time distribution from a legislative session. The increase in Street Fund revenues, beginning in 2013, is due to additional funds from a highway construction distribution that is in effect for 10 years. The distribution to the General Fund is unrestricted as to use, but the Street Fund portion must be used for street

maintenance, repairs, and operating costs of the Street Department including the purchase of equipment or paying for capital projects.

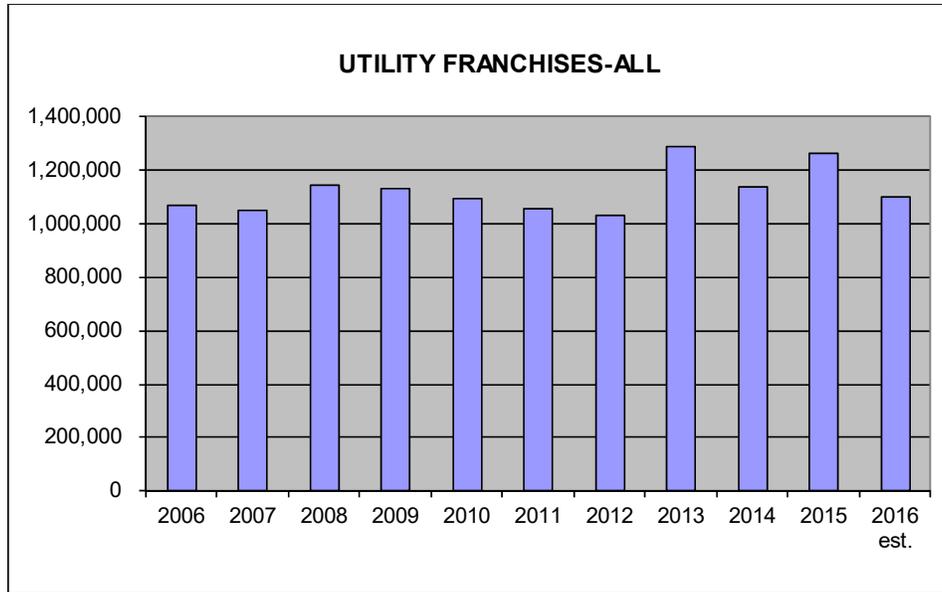


For the Fiscal Year 2017, the Street Fund anticipates the completion of approximately \$639,269 in capital projects which include drainage, the seven year asphalt plan, and the master sidewalk plan.

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

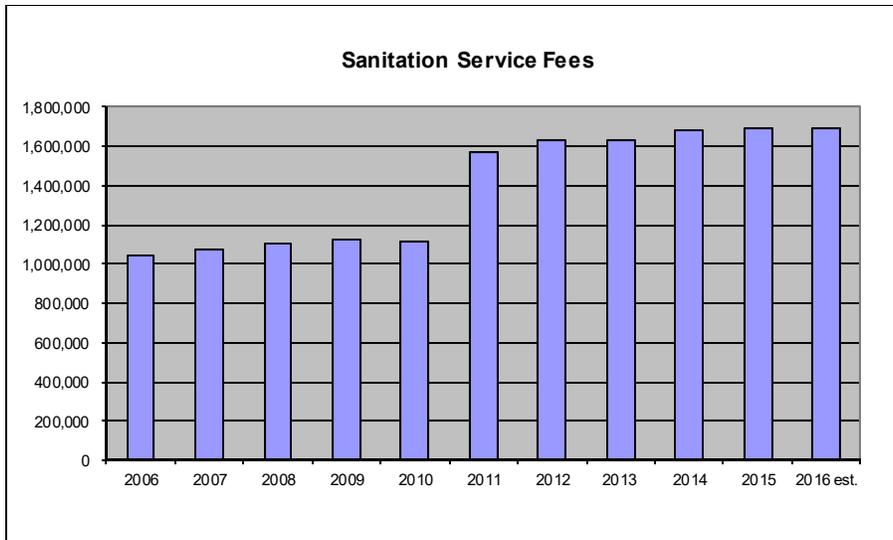
of, and rates for, product or service to be furnished or rendered by any public utility within the city or town and all other terms and conditions, including a reasonable franchise fee, upon which the public utility may be permitted to occupy the streets, highways, or other public places within the municipality, 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 the previous year to paying quarterly for current year. The increase reflected between 2014 and 2015 is due to Windstream, a telecommunication company, paid for franchise fees for years 2012 – 20115 in the year 2015.

Sanitation Service Fees

The Sanitation Fund is an enterprise fund which accounts for all the financial activity associated with the operation of the City’s Sanitation Department. This fund is intended to be totally self-supporting. Its primary source of revenue is the user charges levied on customers, franchise fees for commercial waste haulers, and recycling income. The primary revenue is the sanitation service fee for collection of garbage, yard waste, and bulk pickup items and recycling. The City implemented a rate increase in 2011 in order to help offset some of the cost for the new automated garbage pick-up system that was financed for five years. The 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).

	Interest Rates	Maturity Date	Principal on December 31, 2016
Revenue Bonds, Series 2006	3.625-4.5%	2016-2028	\$970,000

During 2012 and 2013, the City of Jacksonville obtained several different short term loans. The first 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 was to be paid back with revenue derived from 9-1-1 receipts and sales tax revenues. The balance of this agreement, \$1,906,894.06, was rolled into a bond issue discussed below. The second loan was obtained for completion of capital improvement projects. This loan was at 2.249% interest and was to be paid back with sales tax revenues. The balance on this loan, \$1,315,866.30, was rolled into a bond issue discussed below. The third and final short term loan was obtained for refinancing the purchase of property on Graham Road and the construction of a shooting sports complex. Arkansas Game and Fish Foundation pledged \$2,000,000 towards the completion of the shooting range. This loan was for 60 months at 1.8% interest. The balance of this loan, \$1,285,670.27, was rolled into a bond issue discussed below.

The City of Jacksonville, Arkansas Capital Improvement Revenue Bonds, Series 2015 are limited obligations of the City of Jacksonville, Arkansas (the City) payable from revenue collected through franchise fees and amounts deposited in certain funds and accounts established under a Trust Indenture, dated September 15, 2015 between the City and First Arkansas Bank & Trust, as Trustee(the Indenture). These Bonds are to be used to pay off the three previously mentioned short term loans along with the purchase of three fire trucks, rehabilitation of the Central Fire Station, new park equipment, the rehabilitation of Splash Zone, and construction of a roundabout at General Samuels and Harris Roads.

	Interest Rates	Maturity Date	Principal on December 31, 2016
Revenue Bonds, Series 2015	1.0-3.15%	2016-2030	\$8,315,000

Staffing Levels

The size of government is an important policy issue at the municipal level. Public employment is part of the service-producing sector that is the largest and fastest growing sector of the economy. The City of Jacksonville actively manages the number of employees and/or reduces hours for those positions not needed. It is important for Jacksonville to continue to implement strategies for monitoring and controlling staffing levels to ensure they are appropriate.

Essential to the efficiency of all City operations is the determination and maintenance of optimal staffing levels. Overstaffing is costly, not only in terms of payroll costs and benefits, but can impact efficiency and effectiveness of delivery of services. Conversely, understaffing creates excessive overtime costs, difficulty maintaining relief coverage and training requirements, and dramatic increases in safety risks due to high levels of fatigue, absenteeism, and even burnout.

Matching Staffing to Demand

The staffing level needed is driven by demand, the positions that need to be covered, and how many staff members are absent. In some industries, for example: customer service, retail and transportation, demand can vary by month, week, and day or even by hour. Jacksonville is no different.

The following chart shows staffing levels purposed for FY 2017.

Authorized Positions – 2016				
	Full Time	Part Time		Elected
General Fund				
City Clerk	1			1
City Council				10
Police Department	95			
Fire Department	55			
Office of the Mayor	1			1
City Attorney	1			1
9-1-1 Emergency Response	14	3		
Municipal Court	5	2		
Finance Department	7			
Human Resources	3	2		
Animal Control	5	1		
Director of Public Works	1	1		
Engineering Department	4			
Code Enforcement	4			
Director of Administration	1			
City Mechanic	2			
Information Technology Department	2			
Parks & Recreation	25	71		
General Total	226	80		13
Street Fund				
Beautification	5	6		
Street Department	14	4		
Street Total	19	10		-
Sanitation Fund				
Garbage	6			
Trash	7			
Recycling	3			
Sanitation Total	16	-		-
Emergency Medical Services Fund				
Emergency Medical Services	12			
CDBG				
Community Development	1			
Staffing Totals	274	90		13

BASIS OF ACCOUNTING AND THE BUDGET PROCESS

Basis of Accounting

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

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

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

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

The Budget Process

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

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

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

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

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

The Budget Organizational Structure

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

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

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

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

FISCAL PERFORMANCE POLICIES

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

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

Revenue Policies

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

Operating Expenditure/Expense Policies

1. The Mayor will propose, and the City Council will adopt, a balanced operating budget in which expenditures/expenses will not be allowed to exceed reasonably estimated resources and revenues. Basic and essential services provided by the City will receive first priority for funding.

2. The City will estimate expenditures/expenses on an objective and reasonable basis. Operating expenditures/expenses will be projected on a five year basis with an annual update.
3. The City will establish service measurements for all program areas when feasible. The service measures will reflect the demand, workload capability, and projected outcomes for the program to accomplish its goals and objectives.
4. Annual budgets shall be legally adopted for the 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 to adequately finance the replacement of equipment. The replacement of equipment will be based upon the adopted equipment replacement schedule. The schedule will be updated annually.

Investment and Cash Management Policies

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

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

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

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

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

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

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

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

Financial Reporting Policies

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

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

The Finance Director or his/her designee will prepare monthly financial reports outlining a comparison between budget to actual performance for all budgeted funds and annual financial reports, presenting a summary of financial activity by major types of funds and programs.

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

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

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

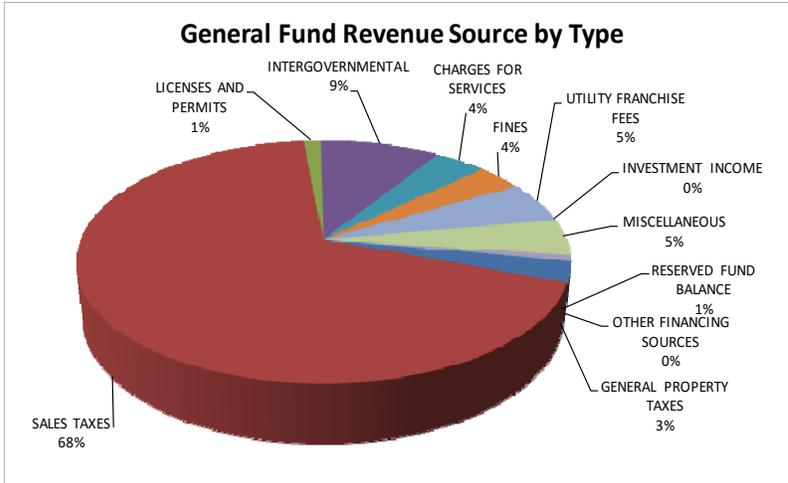
FUND SUMMARIES

The General Fund

The budget for general operations of the City of Jacksonville for 2017 will be \$20.9 million. This is a decrease from \$21 million in the 2016 budget. This comes from a decrease in vehicle gas and oil caused by low gas prices. 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 \$14.2 million of the General Fund budget or 68% 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 the projects, no portion of these taxes was allocated to other costs of operation. This pay-as-you-go strategy saved several hundred thousand dollars in bond and financing costs, funds that were used to ensure the public received

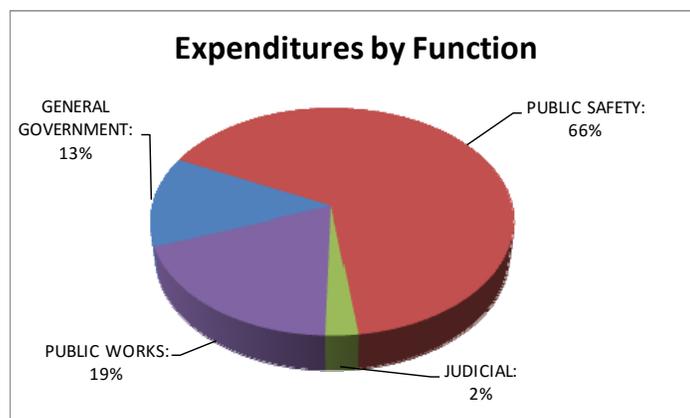
exactly what they voted to build.

Inter-governmental revenues such as State tax turnback revenues and state and federal grants provide approximately 9% of the budget or \$1,977,675 which is a slight decrease from \$1,982,950 in 2016. Utility franchises contribute \$1.2 million or 5% of budgeted revenues. The remaining revenues originate through internal service reimbursements, charges for outside services, fines & forfeitures, interest income, and operating transfers.

The state of the economy is showing a gradual increase as evidenced by the decrease in gasoline prices and increase in housing starts. The impact of this drawing back manifests itself mainly in the slow growth in sales tax revenues, our largest revenue source, while State tax turnback funds remain static due to state funding issues.

Expenditures by Function - Your tax dollars at work

The General Fund expenditure budget appropriates \$20.9 million for operations. It is divided into four primary functional areas - General Government, Public Safety, Judicial, and Public Works. As the graph indicates, 66% of the budget is directed toward Public Safety. This function includes Police and Fire protection, 9-1-1 emergency response, and Animal Control activities. The City Attorney's office and the District Court make up the Judicial Function and account for 2% of the overall budget. General Government, which includes all administrative functions, including human resource activity, accounting, purchasing, and internal fleet services, accounts for 13% of expenditures. Finally, the Public Works Function, which crosses a broad range of activities, accounts for 19% 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.

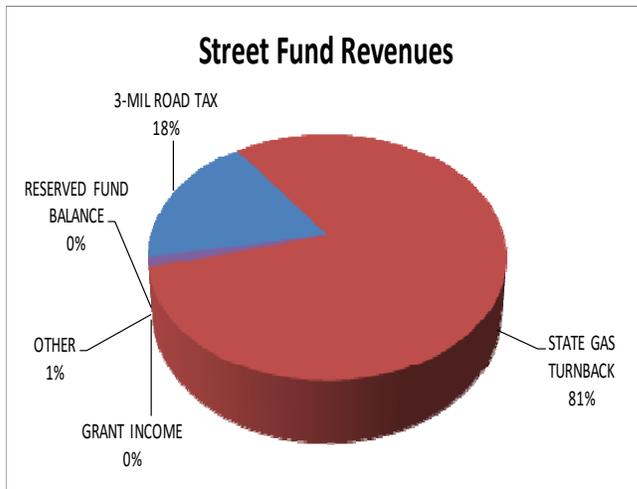
Major Items New for 2017

- 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 personal cost for 2017 is \$149 thousand. This increase reflects the changes as a result of increase in retirement expenses and health insurance expense.
- The 9-1-1 department will purchase a recorder along with computers that had been cut from previous budgets..
- Due to the recommendation from our auditor, the parks department will split out all revenues and expenditures associated with the Arkansas Game and Fish Foundation Shooting Sports Complex and set up a new enterprise fund.

The Street Fund

The Street Fund budget for 2017 is \$2.3 million, representing an increase of \$10,500 from the 2016 budget. The Street Fund, unlike the other operating funds of the City, is an activity intensive fund driven by the long-term needs of the City's streets and drainage infrastructure. There are several construction projects that are slated to begin in 2017. Some of those projects require purchase of right of ways and cost of relocating utilities. Therefore, the constructions costs are higher than prior years while the equipment costs are lower.

Revenues



Street Fund revenues are derived primarily through gas turnback funds and highway construction distribution funds, accounting for 81% of projected revenues and the 3-mil road tax accounting for 18% of revenues. In 2017, 1% of project funding will come from grant revenue, investment income, and other miscellaneous revenues. There will be no reserved fund balance used for the 2017 budget. Reserves

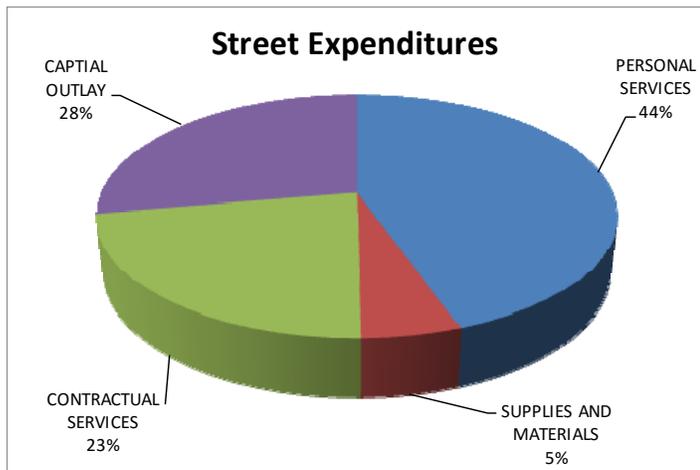
are only for projects that have been previously funded through current revenues but delayed due to weather, engineering, or other unforeseeable setbacks.

Similar to the General Fund, the state of the economy and State funding issues have seen the largest revenue source, the State gasoline tax turnback, remain static. Revenue flows over the past several years have remained flat with the impact of economic slow growth exhibiting itself in the static nature of State gas turnback funds. The State distributes these funds. During the November 2012 election, voters passed a .05% tax for state improvements to roads and highways. This became effective July 2013 so the cities began seeing their portion in September of 2013. The County road tax will begin seeing increases in the future since it is levied by the County Quorum Court and is based on property tax values.

Expenditure Highlights

The 2017 Street Fund expenditure budget appropriates \$2.3 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.

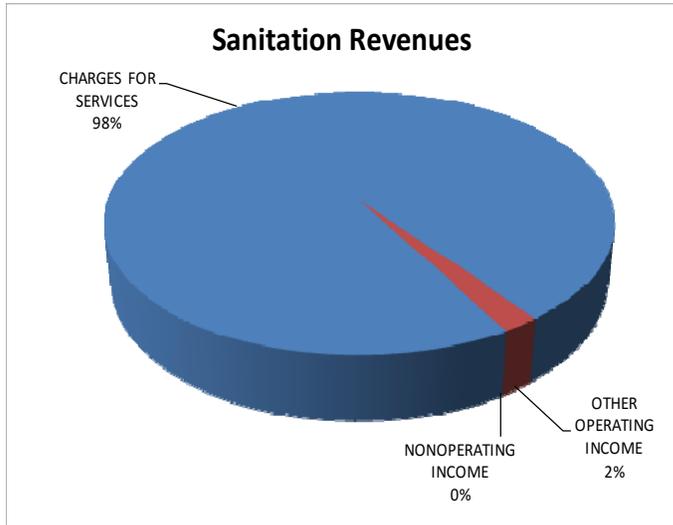


Some of the major street activities for 2017 are:

- **Drainage Projects.** Our program to stabilize and connect several main drainage channels will again make inroads into the long-range street drainage plan; \$100,000 is planned this year toward that goal. This year's focus will be on replacing dilapidated and corroded culverts citywide.
- **Sidewalks.** The Master Sidewalk Plan is an ongoing activity that addresses access needs throughout the City. The City is planning to expand sidewalk connectivity in an effort to make the streets safer and more usable by its citizens. The Master Sidewalk Plan, in the future, will include bicycle and walking trails; \$102,000 is budgeted in 2017 toward that goal.

- Construction Projects.** The major construction project set to begin in 2017 for the Street Fund is the Loop Road Railroad overpass. This project will be funded mostly with Federal funds with our portion being 20% of the costs. During 2017, the construction costs consist mainly of cost for designs and the relocation of utilities.

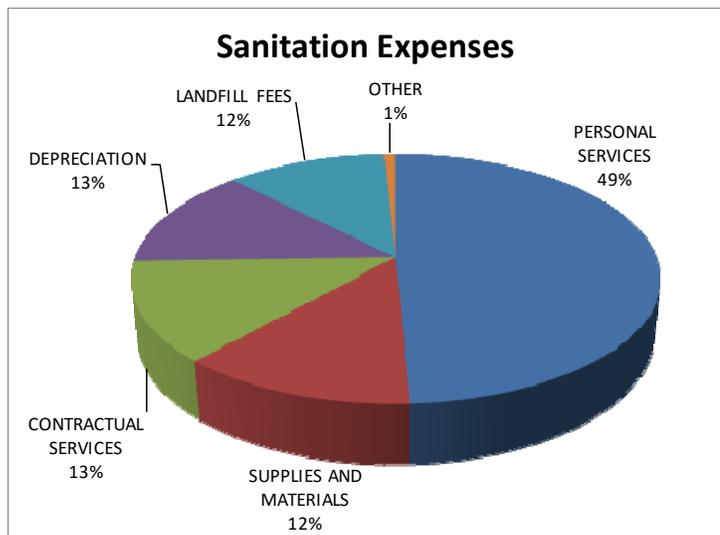
The Sanitation Fund



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.



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

Since Sanitation is a service entity, 49% of cost is in salaries, wages, and employee benefits. Contract service and depreciation are the next highest expenses with each being 13% of costs.

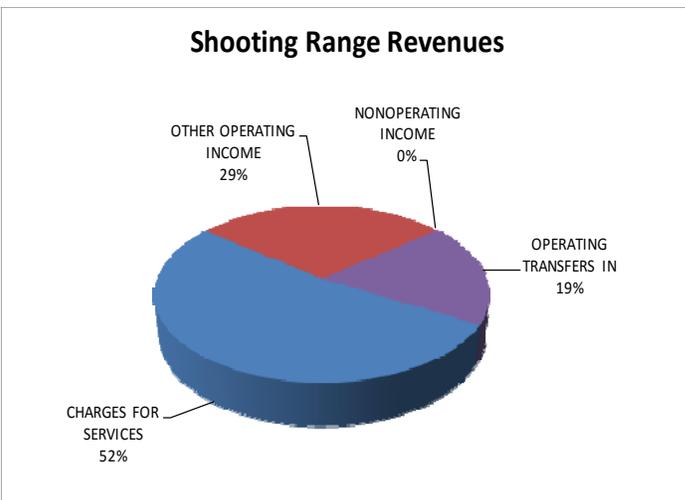
Garbage, trash, and recycling vehicles are constantly on the road providing sanitation services to Jacksonville residents. Vehicle and equipment repair and maintenance costs have increased this year due to the age of our grinder and some of our trucks. The purpose of the depreciation reserve is to help offset the costs of replacement equipment. We try to stagger the ages of the vehicles in the Sanitation fleet to keep replacement costs from becoming an issue in any given year.

Capital Acquisitions

As an enterprise fund, the acquisition of capital assets is not a part of the expense budget, but is reflected on the balance sheet as capital acquisitions. The usual funding for these acquisitions comes from retained earnings or depreciation reserves set aside for equipment replacement. 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 2016, the depreciation reserve was 57% funded. (Depreciation funding does not mean funding at replacement cost but at original cost.)

The Arkansas Game & Fish Foundation Shooting Sports Complex Fund

The Arkansas Game & Fish Foundation Shooting Sports Complex (Shooting Range) enterprise fund accounts for the activities of the City’s Shooting Sports Complex. The purpose of this fund is to provide useful management information regarding the extent to which user fees and charges support the operations of the Shooting Range and identifies the extent to which other available revenues are needed to subsidize this service. The fixed assets used in this activity are recognized in its financial statements and annual



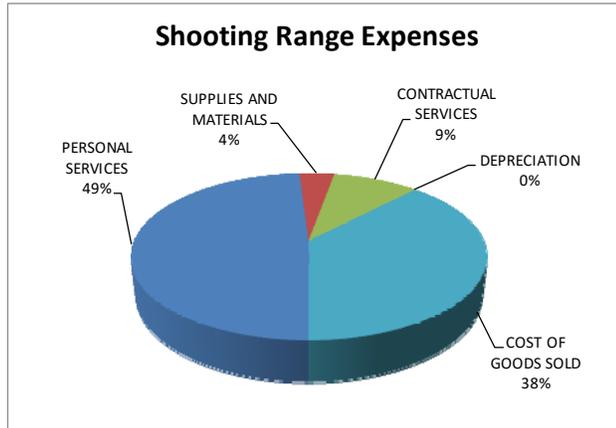
depreciation expense is recognized on those assets. Like the Sanitation Fund, the cost of operations should be supported by user charges.

The Shooting Range has been in operation since 2014. It has been included in the General Fund in the past. This is the first year that we have separated it into an enterprise fund. During 2017, we will be purchasing a new point of sale system that will provide

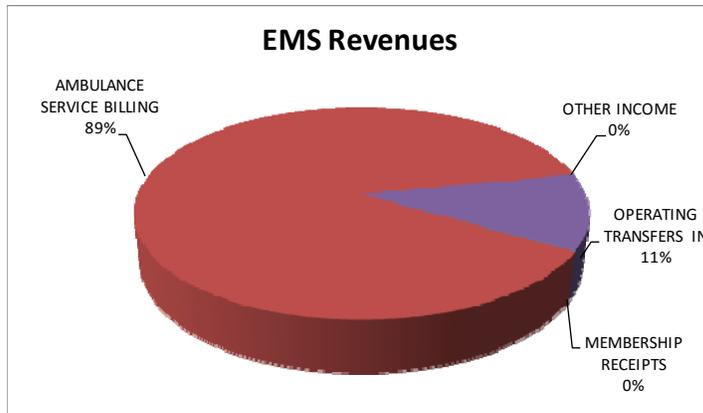
accurate data more efficiently. This will give us a better indication of the improvements in operations that need to occur in order to become self-sufficient.

Unlike the Sanitation and EMS Funds, the Shooting Range Fund sells merchandise to produce revenue. These sales are recorded as “other operating income” and are projected to be 29% of total revenues. Of course, the majority of revenues are generated from charges for services (52%). This fund is subsidized by the General Fund.

Just like all other Funds, the largest expenses are for personal costs at 49%. The next largest expenses are for Cost of Goods Sold at 38%. The costs of goods sold are derived from the difference between amount of merchandise purchased for resale and the amount of inventory left at the end of the year. Inventory is taken on a monthly basis and is recognized in its financial statements.



The Emergency Medical Services Fund



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

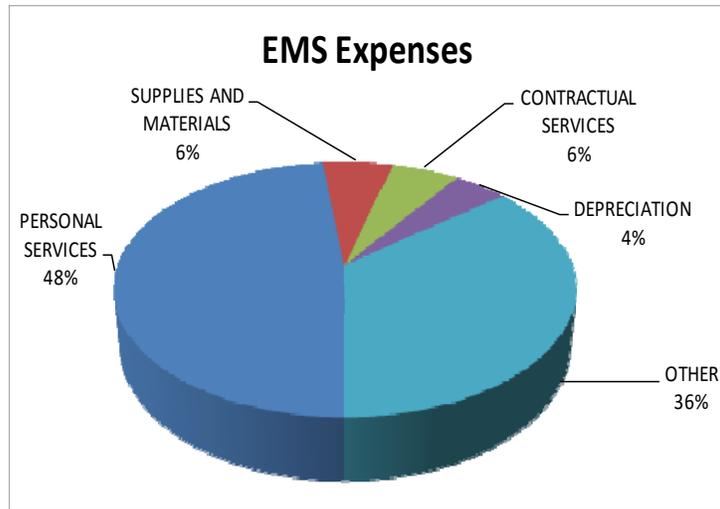
The fixed assets used in this activity are recognized in its financial statements and annual depreciation expense is recognized on those assets. Like the Sanitation and Shooting Range Funds, the cost of operations should be supported by user charges.

Billings for the ambulance service makes up 89% of the revenues for EMS fund. The remaining 11% is from operating transfers which are mostly from the General Fund. These operating transfers are used mostly for cash flow purposes since some of the billing revenues are offset by uncollectible accounts.

Operational Costs and How They Work

The personnel accounted for in this fund are actually firefighters, engineers and firefighter/paramedics assigned to this fund by virtue of their primary occupational activity being dedicated to ambulance operations. Under the direction of the Fire Chief, ambulance operations continue in the same manner as always. Most easily explained, this fund is a department within the Fire Department.

Personnel costs, as in the Sanitation and Shooting Range Funds, are the largest single expense of the EMS Fund at 48% of expenses. The next largest expense is bad debt at 36%. Ambulances are on call 24 hours a day, 365 days a year. During 2016, our ambulance run volume increased to 3,935, including 56 assist calls, compared to 3,836 in 2015. Of those runs, approximately 2,679 resulted in patients being transported or 68% of the total run volume.



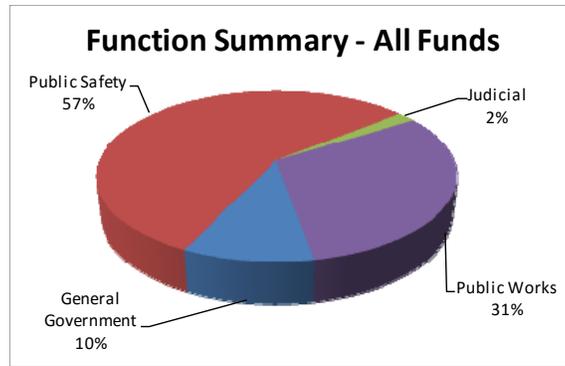
We currently have four ambulances in our fleet. The oldest one is a 2003 model while the newest one is a 2011 model.

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

Function Overview

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

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



The largest portion of the City’s budget is allocated to public safety (57%) with the next largest portion going to public works (31%). This shows that keeping our citizens safe and maintaining our infrastructure are main goals for the City of Jacksonville. The 2017 total budget is more than 2016 by 2%. The following chart shows the allocation by function.

	Expenditures Budget 2016	Expenditures Budget 2017	Percentage Change
General Government	2,872,561	2,665,672	-7%
Public Safety	14,642,704	15,453,277	6%
Judicial	528,031	517,587	-2%
Public Works	8,392,331	8,450,060	1%
	26,435,627	27,086,596	2%

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 2014, Actual 2015, Budgeted 2016, and Budgeted 2017 figures.



CITY OF JACKSONVILLE, ARKANSAS

GENERAL FUND

BUDGETARY REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET 2017

Revenues:

Property tax (Pensions)	569,533
Sales taxes (Drink taxes)	14,236,302
Licenses and permits	272,350
Intergovernmental	1,977,675
Charges for services	838,026
Fines	745,116
Utility franchise fees	1,160,700
Investment income	0
Miscellaneous	997,203
Operating transfers in	15,000
Total Revenues	20,811,905

Expenditures:

Personal services	15,972,728
Supplies and materials	708,871
Contractual services	2,888,996
Capital outlay	348,992
Other Financing Uses	0
Operating transfers out	1,023,266
Total Expenditures	20,942,853

Excess(deficiency) of revenues and other sources over expenditures and other uses	<u>(130,948)</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
General Revenues

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL REVENUE	2015 ACTUAL REVENUE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
GENERAL PROPERTY TAXES					
01-00-4010	PROPERTY TAX - PENSIONS	538,383	555,862	545,000	569,533
		538,383	555,862	545,000	569,533
SALES TAXES					
01-00-4050	ONE CENT SALES TAX	5,852,314	6,071,374	6,232,587	6,187,830
01-00-4060	CITY ONE CENT SALES TAX	7,448,713	7,646,395	7,757,219	7,953,472
01-00-4098	DRINK TAX	105,382	81,023	95,000	95,000
		13,406,409	13,798,792	14,084,806	14,236,302
LICENSES AND PERMITS					
01-00-4090	PRIVILEGE TAXES	90,628	90,402	152,000	190,300
01-00-4092	FARMERS' MKT PERMITS	145	60	100	0
01-00-4210	BUILDING PERMITS	29,490	31,567	59,000	59,000
01-00-4220	ELECTRICAL & PLUMBING PERMITS	10,106	12,210	20,000	20,000
01-00-4230	CONSTRUCTION SUR-CHARGE	132	(500)	100	150
01-00-4240	SIGN PERMITS	2,285	1,585	1,500	2,000
01-00-4880	BOARD OF ADJUSTMENTS-REZONING	800	950	700	900
		133,586	136,274	233,400	272,350
INTERGOVERNMENTAL					
01-00-4020	State Insurance Turnback (LOPFI)	552,524	600,444	540,000	580,000
01-00-4030	STATE TURNBACK	470,303	454,419	430,000	470,000
01-00-4035	State Insurance Turnback - Pensions	200,614	212,341	210,000	240,000
01-00-4100	Hotel/Motel Tax Revenue	27,372	26,889	29,000	28,058
01-00-4110	Prepared Food Tax Revenue	380,320	385,922	400,000	396,517
01-00-4400	GRANT INCOME	196,167	78,668	151,450	47,600
01-00-4450	Advertising & Promotion Contribution	205,000	205,000	222,500	215,500
		2,032,300	1,963,683	1,982,950	1,977,675
CHARGES FOR SERVICES					
01-00-4331	LOT MAINTENANCE REVENUE	16,700	40,611	35,000	40,000
01-00-4332	ATHLETICS PROGRAMS	4,151	8,764	10,000	0
01-00-4333	CLASS FEES & RECREATION	75,818	59,426	65,000	65,000
01-00-4334	CENTER PASS REVENUE	210,242	188,124	200,000	198,000
01-00-4336	Splash Zones Revenues	184,172	209,385	209,000	175,000
01-00-4337	SPECIAL EVENTS	41,746	47,446	45,000	55,000
01-00-4338	FEES & RENTALS	13,337	10,193	10,500	15,000
01-00-4339	CENTER FACILITY RENTAL	108,793	92,875	91,000	95,000
01-00-4340	PLAYER/SPECTATOR FEES	34,919	42,570	37,000	49,000
01-00-4341	AF&G SHOOTING RANGE - FEES	72,049	66,621	126,000	0
01-00-4342	AF&G SHOOTING RANGE - RENTALS	17,491	14,310	13,500	0
01-00-4343	SHOOTING RANGE TARGETS	49,895	81,267	149,000	0
01-00-4349	PUBLIC SAFETY BLDG-RENTAL	100	100	100	0
01-00-4770	ENGINEERING SVCS.REIMBURSEMENT	40,277	40,277	40,277	40,277
01-00-4780	ACCOUNTING SVCS REIMB.	20,001	29,001	28,000	29,001
01-00-4785	DIRECTOR PUBLIC WORKS REIMB.	33,648	44,148	44,148	44,148
01-00-4905	OUTSIDE CITY FIRE PROTECTION	800	600	800	600
01-00-4920	MECHANIC SALARY REIMBURSEMENT	22,950	35,338	32,500	32,000
		947,089	1,011,056	1,136,825	838,026

BUDGET REPORT FOR CITY OF JACKSONVILLE
General Revenues

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL REVENUE	2015 ACTUAL REVENUE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
FINES					
01-00-4330	DOG TAGS & FINES	24,415	19,230	22,000	15,000
01-00-4350	FINES (COURT)	801,097	531,624	480,000	625,000
01-00-4351	FINES - JAIL COST		70,385	75,000	75,000
01-00-4352	Police Warrant Fees	3,685	18,770	18,500	18,500
01-00-4360	Fines - Municipal Judge Retirement	10,323	10,508	10,508	10,508
01-00-4370	Fines-Ord 708	1,089	1,108	1,108	1,108
		840,609	651,625	607,116	745,116
UTILITY FRANCHISE FEES					
01-00-4120	FRANCHISE - GENERAL TELEPHONE	52,090	45,815	48,000	40,000
01-00-4130	FRANCHISE- SBC -SW BELL	15,366	18,637	17,700	12,000
01-00-4140	FRANCHISE- ENTERGY	574,891	689,035	640,000	640,000
01-00-4160	FRANCHISE-ARKLA	190,439	169,178	190,000	160,000
01-00-4170	FRANCHISE-FIRST ELECTRIC COOP	40,970	41,417	41,900	42,000
01-00-4180	FRANCHISE-CABLE TV	264,177	249,934	260,000	250,000
01-00-4190	FRANCHISE - WINDSTREAM		48,033	14,000	16,700
		1,137,933	1,262,049	1,211,600	1,160,700
INVESTMENT INCOME					
01-00-4710	INTEREST INCOME	288	113	130	0
		288	113	130	0
MISCELLANEOUS					
01-00-4345	PRO SHOP SALES	105,934	114,037	130,000	0
01-00-4700	Net Appreciation(depreciation) in FMV		5,972	50,000	55,000
01-00-4895	9-1-1 RECEIPTS	57,788	51,132	50,000	50,000
01-00-4896	9-1-1 RECEIPTS-AR Emerg Telephone S	162,207	168,012	162,000	180,000
01-00-4898	ACT 442 - 9-1-1 RECEIPTS	2,000	2,000	2,000	2,000
01-00-4900	MISCELLANEOUS INCOME	91,192	278,688	352,100	254,203
01-00-4901	DONATIONS	322,500	772,000	200,000	330,000
01-00-4930	WORKERS COMP.REIMBURSEMENTS	16,822	3,692	0	0
01-00-4950	CONCESSIONS RECEIPTS	5,426	3,452	5,000	6,000
01-00-4952	Splash Zones /Soccer Concessions	38,071	41,487	42,000	120,000
		801,940	1,440,472	993,100	997,203
RESERVED FUND BALANCE					
01-00-4990	OPENING BALANCE			249,516	130,948
				249,516	130,948
OTHER FINANCING SOURCES					
01-00-4940	OPERATING TRANSFERS	275,000	0	15,000	15,000
		275,000	0	15,000	15,000
TOTAL ESTIMATED REVENUES		20,113,537	20,819,926	21,059,443	20,942,853



CITY OF JACKSONVILLE
EXPENDITURE BUDGET
FUNCTION SUMMARY

ACCOUNT DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ACTUAL EXPENDITURE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
GENERAL GOVERNMENT:				
City Clerk	138,210	134,736	135,417	137,091
City Council	126,807	135,216	125,033	130,280
Office of the Mayor	238,594	245,508	243,976	246,977
General Services	120,572	139,762	132,205	138,835
Finance	470,683	474,481	467,517	466,204
Debt Service	1,789,287	1,921,552	992,835	744,000
Human Resources	227,332	225,769	221,230	224,262
Director of Administration	110,611	109,108	108,785	109,207
City Mechanic	146,763	159,524	144,318	141,038
Director of Information Technology	218,998	201,279	226,245	252,778
Contingency			75,000	75,000
	3,587,857	3,746,935	2,872,561	2,665,672
PUBLIC SAFETY:				
Police Department	7,055,326	7,240,240	7,515,866	7,667,867
Fire Department	4,324,051	4,472,633	4,743,822	4,911,476
9-1-1 Emergency Response	714,948	675,759	757,674	884,014
Animal Control	305,999	287,636	308,991	315,102
	12,400,324	12,676,268	13,326,353	13,778,459
JUDICIAL:				
City Attorney	177,126	176,146	189,527	190,860
Municipal Court	337,966	349,088	338,504	326,727
	515,092	525,234	528,031	517,587
PUBLIC WORKS:				
Director of Public Works	133,633	125,839	115,380	115,745
Library	75,466	36,635	80,429	91,244
Engineering	300,811	282,080	298,974	299,434
Code Enforcement	168,050	177,377	243,094	243,515
General and Administrative	656,590	671,992	496,382	591,347
Parks and Recreation	2,940,738	3,137,186	3,082,747	2,632,794
Scholarships		(1,000)	9,158	0
Ordinance 708	3,996	462	6,334	7,056
	4,279,284	4,430,571	4,332,498	3,981,135
TOTAL APPROPRIATIONS	20,782,557	21,379,008	21,059,443	20,942,853

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014	2015	2016	2017
		ACTUAL EXPENDITURE	ACTUAL EXPENDITURE	EXPENDITURE BUDGET	PROPOSED BUDGET
PERSONAL SERVICES					
5010	SALARIES	9,118,652	9,183,489	9,598,424	9,567,651
5011	OVERTIME	532,284	591,863	576,670	567,316
5020	PART-TIME HELP	476,250	523,412	570,078	458,157
5040	RETIREMENT	82,333	82,333	84,277	85,829
5360	LOCAL PENSION MATCH	748,601	755,962	761,056	823,200
5370	STATE RETIREMENT PLAN	1,200,543	1,317,207	1,348,948	1,452,114
5900	FICA MATCH	582,553	593,678	614,059	607,576
5910	RETIREMENT EXPENSE - APERS	527,476	526,430	564,750	543,713
5920	GROUP INSURANCE EXPENSE	1,353,438	1,338,896	1,460,151	1,630,945
5930	UNEMPLOYMENT INSURANCE	20,147	43,125	24,305	23,605
5940	WORKERS COMP.INSURANCE	231,647	285,963	221,496	212,622
5970	TUITION REIMBURSEMENT	1,175	0	0	0
		14,875,099	15,242,358	15,824,214	15,972,728
SUPPLIES AND MATERIALS					
5090	SUPPLIES/OFFICE EXPENSE	306,457	257,894	250,754	306,775
5091	PUBLIC EDUCATION MATERIALS	3,835	2,606	3,800	2,400
5095	Office Equip & Small Tools	19,847	34,296	21,918	25,646
5120	VEHICLE GAS & OIL	310,027	213,246	259,660	205,428
5135	TIRES & TIRE REPAIR	37,288	31,459	30,750	32,130
5190	JANITOR SUPPLIES	32,247	33,408	29,937	33,520
5200	UNIFORM EXPENSE	112,468	118,480	119,424	102,972
		822,169	691,389	716,243	708,871
CONTRACTUAL SERVICES					
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	335,759	316,343	417,367	410,670
5050	ELECTRICITY	360,588	387,456	389,193	376,550
5060	GAS (HEATING)	66,885	55,060	70,106	52,996
5070	TELEPHONE	226,419	229,936	231,898	212,128
5110	PRINTING & ADVERTISING	41,387	45,879	49,570	59,399
5130	VEHICLE REPAIRS & MAINTENANCE	201,856	193,125	157,985	162,585
5140	EQUIPMENT RENTAL & MAINTENANCE	350,012	383,536	316,025	305,137
5150	OPERATING EXPENSE	12,742	14,011	14,600	14,539
5160	RADIO REPAIR & MAINTENANCE	66,905	63,984	75,319	75,419
5170	JAIL EXPENSE	195,429	201,069	207,000	207,000
5171	PRISONER PROC./& MEALS	2,009	2,450	4,200	4,200
5180	POSTAGE	15,912	14,632	15,550	15,050
5210	SCHOOLS & SEMINARS	50,048	47,348	66,214	64,538
5230	PHYSICALS	56,974	41,662	49,000	50,880
5250	CANINE EXPENSE	8,052	6,731	8,085	10,040
5260	VETERINARIAN FEES	18,018	14,153	24,781	18,250
5280	PROFESSIONAL DUES	765	580	1,074	1,608
5281	C.A.P.D.D. DUES	2,472	2,472	2,472	2,472
5282	METROPLAN DUES	26,095	26,095	26,095	26,095
5283	DEFENSE FUND DEDUCTIBLE		0	6,000	6,000
5284	MUNICIPAL LEAGUE DUES	75,772	64,426	64,427	64,427
5285	Jacksonville Health Dept Support	2,215	2,921	2,215	2,921
5290	BUILDING REPAIR & MAINTENANCE	295,282	242,745	248,490	259,328
5291	LOT MAINTENANCE		30	250	250
5310	ELECTION EXPENSE	8,645	0	9,000	0
5340	BUILDING/VEHICLE INSURANCE	90,736	106,662	90,545	106,656
5345	VEHICLE/PROPERTY LOSS PAYMENTS		0	25,000	25,000
5380	LEGAL FEES	5,599	3,797	10,200	10,200
5480	JACKSONVILLE ELDERLY PROGRAM	50,000	50,000	50,000	50,000
5483	Jacksonville Boys/Girls Club		0	28,000	50,000
5485	CHAMBER OF COMMERCE		0	0	0
5487	ECONOMIC DEVELOPMENT	23,788	16,145	10,000	10,000

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ACTUAL EXPENDITURE	2016 EXPENDITURE BUDGET	2017 PROPOSED BUDGET
CONTRACTUAL SERVICES CONTINUED					
5510	COMMUNICATION LEASES	11,060	11,602	16,650	16,650
5629	REMONUMENTATION		0	0	
5637	ASBESTOS ABATEMENT	6,140	0	9,750	9,750
5715	NARCOTICS BUY MONEY		0	15,000	15,000
5836	SR.CITIZENS UTILITIES	26,048	29,587	29,941	29,856
5840	OPERATING TRANSFERS	393,000	575,000	1,192,835	1,023,266
5842	LANDSCAPE/TURF MAINTENANCE	64,260	109,108	53,900	66,600
5845	RENTAL PROPERTY EXPENSE	12,593	17,973	8,335	18,038
5846	TOURISM & PROMOTION	1,756	3,639	3,064	3,764
5980	CONTINGENCY		0	75,000	75,000
		3,105,221	3,280,157	4,075,136	3,912,262
CAPTIAL OUTLAY					
5500	EQUIPMENT PURCHASES	55,587	151,614	200,000	328,992
5540	CONSTRUCTION		27,836		
5542	STRUCTURAL CONDEMNATION	150	175	25,000	20,000
		55,737	179,625	225,000	348,992
OTHER FINANCING USES					
5147	COST OF GOODS SOLD	135,044	213,927	218,850	0
5156	INTEREST EXPENSE	160,819	93,259	0	0
5157	S-T FINANCING PRINCIPLE PAYMENT	1,628,468	1,678,293	0	0
		1,924,331	1,985,479	218,850	0
TOTAL APPROPRIATIONS		20,782,557	21,379,008	21,059,443	20,942,853

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ACTUAL EXPENDITURE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
Dept 01-City Clerk					
PERSONAL SERVICES					
01-01-5010	SALARIES	83,114	82,376	84,781	84,781
01-01-5011	OVERTIME	72	168	250	250
01-01-5040	RETIREMENT	17,478	17,478	17,478	17,478
01-01-5900	FICA MATCH	6,158	6,112	6,371	6,398
01-01-5910	RETIREMENT EXPENSE	12,326	12,069	12,329	12,542
01-01-5920	GROUP INSURANCE	6,935	7,238	7,158	7,992
01-01-5930	UNEMPLOYMENT INSURANCE	108	221	100	100
01-01-5940	WORKERS COMP.INSURANCE	905	2,072	1,000	1,000
		127,096	127,734	129,467	130,541
SUPPLIES AND MATERIALS					
01-01-5090	SUPPLIES/OFFICE EXPENSE	2,128	2,933	2,000	2,500
		2,128	2,933	2,000	2,500
CONTRACTUAL SERVICES					
01-01-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	97	33	0	50
01-01-5110	PRINTING & ADVERTISING	4,191	3,257	3,500	3,500
01-01-5140	EQUIPMENT RENTAL & MAINTENANCE	4,234	0	0	0
01-01-5150	OPERATING EXPENSE	386	701	450	500
01-01-5210	SCHOOLS & SEMINARS	78	78	0	0
		8,986	4,069	3,950	4,050
Totals for dept 01-City Clerk		138,210	134,736	135,417	137,091

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ACTUAL EXPENDITURE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
Dept 02-City Council					
PERSONAL SERVICES					
01-02-5010	SALARIES	70,890	70,890	70,890	70,890
01-02-5900	FICA MATCH	4,811	4,669	4,599	4,669
01-02-5920	GROUP INSURANCE	39,638	45,834	44,994	50,196
01-02-5940	WORKERS COMP.INSURANCE	9,049	10,361	1,500	1,500
		<u>124,388</u>	<u>131,754</u>	<u>121,983</u>	<u>127,255</u>
SUPPLIES AND MATERIALS					
01-02-5090	SUPPLIES/OFFICE EXPENSE		9	50	25
			<u>9</u>	<u>50</u>	<u>25</u>
CONTRACTUAL SERVICES					
01-02-5210	SCHOOLS & SEMINARS	2,419	3,453	3,000	3,000
		<u>2,419</u>	<u>3,453</u>	<u>3,000</u>	<u>3,000</u>
Totals for dept 02-City Council		<u>126,807</u>	<u>135,216</u>	<u>125,033</u>	<u>130,280</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ACTUAL EXPENDITURE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
Dept 03-Police Department					
PERSONAL SERVICES					
01-03-5010	SALARIES	3,705,005	3,795,289	3,877,753	3,898,462
01-03-5011	OVERTIME	201,022	212,027	214,270	214,400
01-03-5360	LOCAL PENSION MATCH	304,472	304,641	308,410	358,200
01-03-5370	STATE RETIREMENT PLAN	747,213	794,905	776,035	834,436
01-03-5900	FICA MATCH	284,041	291,401	299,541	303,616
01-03-5910	RETIREMENT EXPENSE	63,520	66,966	67,907	71,520
01-03-5920	GROUP INSURANCE	526,547	538,053	574,140	679,095
01-03-5930	UNEMPLOYMENT INSURANCE	6,501	15,516	8,600	8,600
01-03-5940	WORKERS COMP.INSURANCE	81,437	98,429	85,000	85,000
01-03-5970	TUITION REIMBURSEMENT	798	0		
		5,920,556	6,117,227	6,211,656	6,453,329
SUPPLIES AND MATERIALS					
01-03-5090	SUPPLIES/OFFICE EXPENSE	36,531	31,029	34,320	35,473
01-03-5095	Office Equip & Small Tools	4,991	9,086	5,510	12,138
01-03-5120	VEHICLE GAS & OIL	213,083	148,719	187,000	137,000
01-03-5135	TIRES & TIRE REPAIR	20,494	23,637	20,000	20,000
01-03-5200	UNIFORM EXPENSE	62,620	50,063	65,000	50,000
		337,719	262,534	311,830	254,611
CONTRACTUAL SERVICES					
01-03-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	41,273	31,623	42,149	56,864
01-03-5050	ELECTRICITY	82,021	90,692	90,500	90,576
01-03-5060	GAS (HEATING)	11,228	9,977	11,112	10,195
01-03-5070	TELEPHONE	63,991	67,637	66,714	56,562
01-03-5110	PRINTING & ADVERTISING	5,438	4,448	6,720	8,189
01-03-5130	VEHICLE REPAIRS & MAINTENANCE	139,477	133,923	110,000	120,000
01-03-5140	EQUIPMENT RENTAL & MAINTENANCE	63,716	63,136	66,516	65,937
01-03-5150	OPERATING EXPENSE	417	430	446	446
01-03-5160	RADIO REPAIR & MAINTENANCE	34,039	33,429	34,624	34,624
01-03-5170	JAIL EXPENSE	195,429	201,069	207,000	207,000
01-03-5171	PRISONER PROC./& MEALS	2,009	2,450	4,200	4,200
01-03-5180	POSTAGE	3,451	2,986	3,800	3,800
01-03-5210	SCHOOLS & SEMINARS	19,778	15,740	23,850	21,323
01-03-5230	PHYSICALS	35,878	20,206	25,000	25,000
01-03-5250	CANINE EXPENSE	4,465	4,556	4,000	5,000
01-03-5290	BUILDING REPAIR & MAINTENANCE	40,652	41,871	35,000	35,674
01-03-5340	BUILDING/VEHICLE INSURANCE	29,449	34,264	29,099	32,887
01-03-5510	COMMUNICATION LEASES	11,060	11,602	16,650	16,650
01-03-5715	NARCOTICS BUY MONEY			15,000	15,000
		783,771	770,039	792,380	809,927
CAPTIAL OUTLAY					
01-03-5500	EQUIPMENT PURCHASES	13,280	90,440	200,000	150,000
		13,280	90,440	200,000	150,000
Totals for dept 03-Police Department		7,055,326	7,240,240	7,515,866	7,667,867

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ACTUAL EXPENDITURE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
Dept 04-Fire Department					
PERSONAL SERVICES					
01-04-5010	SALARIES	2,368,546	2,394,379	2,574,955	2,613,306
01-04-5011	OVERTIME	287,080	306,634	297,000	292,116
01-04-5360	LOCAL PENSION MATCH	444,129	451,321	452,646	465,000
01-04-5370	STATE RETIREMENT PLAN	453,239	522,284	572,913	617,678
01-04-5900	FICA MATCH	36,541	38,228	37,328	38,798
01-04-5910	RETIREMENT EXPENSE	4,668	4,952	4,983	5,312
01-04-5920	GROUP INSURANCE	337,256	330,139	367,287	435,778
01-04-5930	UNEMPLOYMENT INSURANCE	3,385	10,437	6,200	6,200
01-04-5940	WORKERS COMP.INSURANCE	49,767	70,455	100,000	100,167
01-04-5970	TUITION REIMBURSEMENT EXPENSE	377	0	0	0
		3,984,988	4,128,829	4,413,312	4,574,355
SUPPLIES AND MATERIALS					
01-04-5090	SUPPLIES/OFFICE EXPENSE	8,958	9,193	9,500	10,450
01-04-5091	PUBLIC EDUCATION MATERIALS	3,835	2,606	3,800	2,400
01-04-5095	Office Equip & Small Tools	4,165	6,370	3,995	2,960
01-04-5120	VEHICLE GAS & OIL	39,200	24,327	26,400	27,279
01-04-5135	TIRES & TIRE REPAIR	7,099	5,223	7,000	8,380
01-04-5190	JANITOR SUPPLIES	6,926	6,475	7,000	6,500
01-04-5200	UNIFORM EXPENSE	40,109	56,712	46,599	44,984
		110,292	110,906	104,294	102,953
CONTRACTUAL SERVICES					
01-04-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	1,999	8,892	13,961	14,070
01-04-5050	ELECTRICITY	24,856	28,465	26,781	26,781
01-04-5060	GAS (HEATING)	11,325	8,959	11,373	9,000
01-04-5070	TELEPHONE	32,884	34,545	33,781	30,569
01-04-5110	PRINTING & ADVERTISING	341	726	500	850
01-04-5130	VEHICLE REPAIRS & MAINTENANCE	36,149	29,824	21,800	22,800
01-04-5140	EQUIPMENT RENTAL & MAINTENANCE	38,844	29,349	31,207	31,183
01-04-5160	RADIO REPAIR & MAINTENANCE	13,247	12,734	15,695	15,795
01-04-5180	POSTAGE	118	191	310	310
01-04-5210	SCHOOLS & SEMINARS	9,169	7,804	12,110	10,198
01-04-5230	PHYSICALS	21,096	21,456	24,000	25,880
01-04-5280	PROFESSIONAL DUES	765	580	1,074	1,608
01-04-5290	BUILDING REPAIR & MAINTENANCE	19,830	14,025	18,737	18,331
01-04-5340	BUILDING/VEHICLE INSURANCE	14,887	17,026	14,887	26,793
		225,510	214,576	226,216	234,168
CAPTIAL OUTLAY					
01-04-5500	EQUIPMENT PURCHASES	3,261	18,322	0	0
		3,261	18,322	0	0
Totals for dept 04-Fire Department		4,324,051	4,472,633	4,743,822	4,911,476

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ACTUAL EXPENDITURE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
Dept 05-Office of the Mayor					
PERSONAL SERVICES					
01-05-5010	SALARIES	127,168	132,447	131,573	131,573
01-05-5040	RETIREMENT	64,855	64,855	66,799	68,351
01-05-5900	FICA MATCH	9,460	9,851	9,790	9,331
01-05-5910	RETIREMENT EXPENSE	18,755	19,370	18,208	18,522
01-05-5920	GROUP INSURANCE	16,396	16,326	16,086	18,000
01-05-5930	UNEMPLOYMENT INSURANCE	108	221	100	100
01-05-5940	WORKERS COMP.INSURANCE	1,810	2,072	1,000	1,000
		238,552	245,142	243,556	246,877
SUPPLIES AND MATERIALS					
01-05-5090	SUPPLIES/OFFICE EXPENSE	42	366	55	100
01-05-5095	Office Equip & Small Tools			365	0
		42	366	420	100
Totals for dept 05-Office of the Mayor		238,594	245,508	243,976	246,977

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ACTUAL EXPENDITURE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
Dept 06-City Attorney					
PERSONAL SERVICES					
01-06-5010	SALARIES	131,453	137,324	140,894	141,379
01-06-5900	FICA MATCH	9,788	10,284	10,502	10,540
01-06-5910	RETIREMENT EXPENSE	5,076	4,817	5,657	5,826
01-06-5920	GROUP INSURANCE	16,236	12,815	16,086	18,000
01-06-5930	UNEMPLOYMENT INSURANCE	108	221	100	100
01-06-5940	WORKERS COMP.INSURANCE	1,810	2,072	1,000	1,000
		164,471	167,533	174,239	176,845
SUPPLIES AND MATERIALS					
01-06-5090	SUPPLIES/OFFICE EXPENSE		886	400	400
01-06-5095	Office Equip & Small Tools	382	0	300	0
		382	886	700	400
CONTRACTUAL SERVICES					
01-06-5030	CONTRACT SVC./ALLOW/VOLUNTEERS				
01-06-5070	TELEPHONE	3,119	3,151	3,188	3,240
01-06-5110	PRINTING & ADVERTISING	1,120	439	500	0
01-06-5140	EQUIPMENT RENTAL & MAINTENANCE		0		0
01-06-5150	OPERATING EXPENSE	185	0	400	0
01-06-5210	SCHOOLS & SEMINARS	722	375	500	375
01-06-5380	LEGAL FEES	5,564	3,762	10,000	10,000
		10,710	7,727	14,588	13,615
CAPTIAL OUTLAY					
01-06-5500	EQUIPMENT PURCHASES	1,563	0	0	0
		1,563	0	0	0
Totals for dept 06-City Attorney		177,126	176,146	189,527	190,860

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ACTUAL EXPENDITURE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
Dept 07-9-1-1 Emergency Response					
PERSONAL SERVICES					
01-07-5010	SALARIES	437,331	408,143	464,734	466,260
01-07-5011	OVERTIME	5,525	10,175	8,000	8,000
01-07-5020	PART - TIME HELP	10,615	19,595	16,156	16,156
01-07-5370	STATE RETIREMENT PLAN	91	18		0
01-07-5900	FICA MATCH	33,345	32,303	36,304	36,294
01-07-5910	RETIREMENT EXPENSE	64,330	60,814	68,546	69,953
01-07-5920	GROUP INSURANCE	59,876	54,530	62,574	63,972
01-07-5930	UNEMPLOYMENT INSURANCE	806	2,595	1,500	1,500
01-07-5940	WORKERS COMP.INSURANCE	13,573	16,578	2,000	2,000
		625,492	604,751	659,814	664,135
SUPPLIES AND MATERIALS					
01-07-5090	SUPPLIES/OFFICE EXPENSE	3,635	2,911	4,000	3,752
01-07-5095	Office Equip & Small Tools	274	0	1,400	1,300
01-07-5120	VEHICLE GAS & OIL	489	361	540	420
01-07-5200	UNIFORM EXPENSE	705	1,147	1,100	1,110
		5,103	4,419	7,040	6,582
CONTRACTUAL SERVICES					
01-07-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	1,333	1,222	1,500	1,500
01-07-5050	ELECTRICITY	204	99	202	105
01-07-5070	TELEPHONE	20,920	15,711	18,100	13,276
01-07-5130	VEHICLE REPAIRS & MAINTANCE			185	185
01-07-5140	EQUIPMENT RENTAL & MAINTENANCE	32,591	29,475	35,175	33,975
01-07-5160	RADIO REPAIR & MAINTENANCE	19,619	17,821	25,000	25,000
01-07-5210	SCHOOLS & SEMINARS	506	656	2,308	2,558
01-07-5290	BUILDING REPAIR & MAINTENANCE	8,254	1,505	8,250	8,250
01-07-5340	BUILDING/VEHICLE INSURANCE	100	100	100	100
		83,527	66,589	90,820	84,949
CAPTIAL OUTLAY					
01-07-5500	EQUIPMENT PURCHASES	826	0		128,348
		826	0	0	128,348
Totals for dept 07-9-1-1 Emergency Response		714,948	675,759	757,674	884,014

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ACTUAL EXPENDITURE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
Dept 09-General Services					
CONTRACTUAL SERVICES					
01-09-5050	ELECTRICITY	18,014	20,774	20,456	20,634
01-09-5060	GAS (HEATING)	2,217	1,917	2,166	1,771
01-09-5070	TELEPHONE	47,287	47,585	46,948	48,600
01-09-5110	PRINTING & ADVERTISING		0		
01-09-5140	EQUIPMENT RENTAL & MAINTENANCE	13,862	23,426	24,222	23,500
01-09-5150	OPERATING EXPENSE	3,788	3,763	3,500	3,850
01-09-5180	POSTAGE	3,792	4,715	3,000	3,000
01-09-5290	BUILDING REPAIR & MAINTENANCE	15,968	18,852	15,618	18,990
01-09-5340	BUILDING/VEHICLE INSURANCE	5,081	6,144	5,081	5,726
01-09-5846	TOURISM & PROMOTION	1,756	3,639	3,064	3,764
		111,765	130,815	124,055	129,835
SUPPLIES AND MATERIALS					
01-09-5090	SUPPLIES/OFFICE EXPENSE	8,807	8,947	8,000	9,000
01-09-5095	Office Equip & Small Tools			150	0
		8,807	8,947	8,150	9,000
Totals for dept 09-General Services		120,572	139,762	132,205	138,835

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ACTUAL EXPENDITURE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
Dept 10-Municipal Court					
PERSONAL SERVICES					
01-10-5010	SALARIES	157,707	155,316	157,953	157,951
01-10-5011	OVERTIME		0		
01-10-5020	PART-TIME HELP	12,040	12,360	8,524	8,524
01-10-5900	FICA MATCH	12,522	12,289	12,254	12,256
01-10-5910	RETIREMENT EXPENSE	23,011	22,709	22,903	23,298
01-10-5920	GROUP INSURANCE	21,668	25,027	27,708	30,996
01-10-5930	UNEMPLOYMENT INSURANCE	430	1,049	500	500
01-10-5940	WORKERS COMP.INSURANCE	6,334	5,699	1,000	1,000
		233,712	234,449	230,842	234,525
SUPPLIES AND MATERIALS					
01-10-5090	SUPPLIES/OFFICE EXPENSE	5,561	4,725	4,520	5,863
01-10-5095	Office Equip & Small Tools	871	318	1,000	1,200
		6,432	5,043	5,520	7,063
CONTRACTUAL SERVICES					
01-10-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	59,950	60,100	61,554	38,089
01-10-5050	ELECTRICITY	2,091	2,972	2,615	2,907
01-10-5060	GAS(HEATING)	1,253	1,125	1,260	980
01-10-5070	TELEPHONE	7,121	7,193	7,253	7,300
01-10-5110	PRINTING & ADVERTISING	1,670	703	1,285	1,335
01-10-5140	EQUIPMENT RENTAL & MAINTENANCE	18,920	23,390	20,262	21,780
01-10-5180	POSTAGE	4,000	3,527	4,500	4,000
01-10-5210	SCHOOLS & SEMINARS	1,621	0	1,600	1,600
01-10-5290	BUILDING REPAIR & MAINTENANCE	883	1,024	1,500	1,600
01-10-5340	BUILDING/VEHICLE INSURANCE	313	427	313	398
		97,822	100,461	102,142	79,989
CAPTIAL OUTLAY					
01-10-5500	EQUIPMENT PURCHASES	0	9,135		5,150
		0	9,135	0	5,150
Totals for dept 10-Municipal Court		337,966	349,088	338,504	326,727

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ACTUAL EXPENDITURE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
Dept 11-Finance					
PERSONAL SERVICES					
01-11-5010	SALARIES	291,827	295,774	293,733	296,374
01-11-5011	OVERTIME	557	512	500	500
01-11-5900	FICA MATCH	21,059	21,460	21,826	22,105
01-11-5910	RETIREMENT EXPENSE	42,685	41,539	42,664	43,789
01-11-5920	GROUP INSURANCE	40,294	35,918	38,445	37,980
01-11-5930	UNEMPLOYMENT INSURANCE	430	1,215	650	650
01-11-5940	WORKERS COMP.INSURANCE	7,239	7,253	1,000	1,000
		404,091	403,671	398,818	402,398
SUPPLIES AND MATERIALS					
01-11-5090	SUPPLIES/OFFICE EXPENSE	3,285	3,504	2,436	2,657
01-11-5095	Office Equip & Small Tools	255	0		0
01-11-5120	VEHICLE GAS & OIL	377	417	400	400
		3,917	3,921	2,836	3,057
CONTRACTUAL SERVICES					
01-11-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	36,686	37,263	37,115	37,115
01-11-5070	TELEPHONE	1,059	1,157	2,041	1,200
01-11-5110	PRINTING & ADVERTISING	750	1,876	960	1,993
01-11-5140	EQUIPMENT RENTAL & MAINTENANCE	21,998	22,551	22,124	16,818
01-11-5210	SCHOOLS & SEMINARS	2,182	4,042	3,623	3,623
		62,675	66,889	65,863	60,749
CAPTIAL OUTLAY					
01-11-5500	EQUIPMENT PURCHASES	0			
		0	0	0	0
Totals for dept 11-Finance		470,683	474,481	467,517	466,204

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ACTUAL EXPENDITURE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
Dept 13-DEBT SERVICE					
CONTRACTUAL SERVICES					
01-13-5840	OPERATING TRANSFERS	0	150,000	992,835	744,000
		1,789,287	1,771,552	0	0
OTHER FINANCING USES					
01-13-5156	INTEREST EXPENSE	160,819	93,259		
01-13-5157	S-T FINANCING PRINCIPLE PAYMENT	1,628,468	1,678,293		
Totals for dept 13-DEBT SERVICE		1,789,287	1,921,552	992,835	744,000

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ACTUAL EXPENDITURE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
Dept 14-Human Resources					
PERSONAL SERVICES					
01-14-5010	SALARIES	135,181	132,747	135,578	135,578
01-14-5011	OVERTIME	103	7	250	250
01-14-5900	FICA MATCH	9,933	9,714	9,845	10,050
01-14-5910	RETIREMENT EXPENSE	19,756	19,159	19,310	20,035
01-14-5920	GROUP INSURANCE	19,887	17,844	19,665	16,992
01-14-5930	UNEMPLOYMENT INSURANCE	269	718	375	375
01-14-5940	WORKERS COMP.INSURANCE	2,715	4,144	477	477
		187,844	184,333	185,500	183,757
SUPPLIES AND MATERIALS					
01-14-5090	SUPPLIES/OFFICE EXPENSE	871	1,381	1,000	1,000
		871	1,381	1,000	1,000
CONTRACTUAL SERVICES					
01-14-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	25,705	21,093	19,539	20,205
01-14-5070	TELEPHONE	569	677	691	700
01-14-5110	PRINTING & ADVERTISING	1,408	1,368	2,500	5,100
01-14-5140	EQUIPMENT RENTAL & MAINTENANCE	10,393	10,702	10,000	10,000
01-14-5210	SCHOOLS & SEMINARS	542	294	2,000	3,500
		38,617	34,134	34,730	39,505
CAPTIAL OUTLAY					
01-14-5500	EQUIPMENT PURCHASES	0	5,921	0	0
		0	5,921	0	0
Totals for dept 14-Human Resources		227,332	225,769	221,230	224,262

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ACTUAL EXPENDITURE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
Dept 15-Animal Control					
PERSONAL SERVICES					
01-15-5010	SALARIES	159,670	158,358	161,292	168,931
01-15-5011	OVERTIME	2,221	2,059	2,500	2,500
01-15-5020	PART-TIME HELP	5,090	4,734	5,460	5,460
01-15-5900	FICA MATCH	11,913	11,776	12,209	12,795
01-15-5910	RETIREMENT EXPENSE	23,633	23,454	23,750	25,286
01-15-5920	GROUP INSURANCE	35,293	30,989	31,287	34,992
01-15-5930	UNEMPLOYMENT INSURANCE	913	994	500	500
01-15-5940	WORKERS COMP.INSURANCE	4,524	5,699	1,552	1,552
		243,257	238,063	238,550	252,016
SUPPLIES AND MATERIALS					
01-15-5090	SUPPLIES/OFFICE EXPENSE	2,236	196	2,205	2,330
01-15-5095	Office Equip & Small Tools			500	500
01-15-5120	VEHICLE GAS & OIL	7,103	4,291	4,800	4,500
01-15-5190	JANITOR SUPPLIES	3,396	2,670	5,417	4,500
01-15-5200	UNIFORM EXPENSE	1,386	726	1,700	1,200
		14,121	7,883	14,622	13,030
CONTRACTUAL SERVICES					
01-15-5050	ELECTRICITY	3,933	4,453	4,217	4,555
01-15-5060	GAS (HEATING)	2,520	2,088	2,460	1,870
01-15-5070	TELEPHONE	4,223	4,499	4,502	4,260
01-15-5110	PRINTING & ADVERTISING	256	177	555	955
01-15-5130	VEHICLE REPAIRS & MAINTENANCE	3,169	3,259	3,650	3,650
01-15-5140	EQUIPMENT RENTAL & MAINTENANCE	3,816	4,445	6,257	5,957
01-15-5150	OPERATING EXPENSE	488	474	450	450
01-15-5180	POSTAGE	271	253	440	440
01-15-5210	SCHOOLS & SEMINARS			800	900
01-15-5250	CANINE EXPENSE	3,587	2,175	4,085	5,040
01-15-5260	VETERINARIAN FEES	18,018	14,153	24,781	18,250
01-15-5290	BUILDING REPAIR & MAINTENANCE	5,519	3,798	2,418	2,418
01-15-5340	BUILDING/VEHICLE INSURANCE	1,162	1,369	1,204	1,311
		46,962	41,143	55,819	50,056
CAPTIAL OUTLAY					
01-15-5500	EQUIPMENT PURCHASES	1,659	547		
		1,659	547	0	0
Totals for dept 15-Animal Control		305,999	287,636	308,991	315,102

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ACTUAL EXPENDITURE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
Dept 17-Director of Public Works					
PERSONAL SERVICES					
01-17-5010	SALARIES	96,941	72,729	70,115	70,115
01-17-5011	OVERTIME	326	126	100	100
01-17-5020	PART - TIME HELP		18,226	13,520	13,520
01-17-5900	FICA MATCH	7,332	6,857	6,268	6,268
01-17-5910	RETIREMENT EXPENSE	14,291	13,139	12,142	12,351
01-17-5920	GROUP INSURANCE	8,158	8,123	8,043	9,000
01-17-5930	UNEMPLOYMENT INSURANCE	108	331	200	200
01-17-5940	WORKERS COMP.INSURANCE	905	2,072	191	191
		128,061	121,603	110,579	111,745
SUPPLIES AND MATERIALS					
01-17-5090	SUPPLIES/OFFICE EXPENSE	759	514	100	100
01-17-5095	Office Equip & Small Tools			150	0
01-17-5120	VEHICLE GAS & OIL	2,793	1,857	2,660	2,000
		3,552	2,371	2,910	2,100
CONTRACTUAL SERVICES					
01-17-5070	TELEPHONE	569	677	691	700
01-17-5130	VEHICLE REPAIRS & MAINTENANCE	972	562	500	500
01-17-5210	SCHOOLS & SEMINARS	379	526	500	500
01-17-5340	BUILDING/VEHICLE INSURANCE	100	100	200	200
		2,020	1,865	1,891	1,900
Totals for dept 17-Director of Public Works		133,633	125,839	115,380	115,745

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Fund 01 - General Appropriations per Department

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ACTUAL EXPENDITURE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
Dept 18-Library					
CONTRACTUAL SERVICES					
01-18-5050	ELECTRICITY	27,753	29,557	28,957	30,002
01-18-5290	BUILDING REPAIR & MAINTENANCE	42,241	380	46,000	55,000
01-18-5340	BUILDING/VEHICLE INSURANCE	5,472	6,698	5,472	6,242
		<u>75,466</u>	<u>36,635</u>	<u>80,429</u>	<u>91,244</u>
Totals for dept 18-Library		75,466	36,635	80,429	91,244

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ACTUAL EXPENDITURE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
Dept 21-Engineering					
PERSONAL SERVICES					
01-21-5010	SALARIES	188,047	185,240	189,963	189,964
01-21-5011	OVERTIME				
01-21-5900	FICA MATCH	13,728	13,701	14,118	14,191
01-21-5910	RETIREMENT EXPENSE	27,506	27,084	27,545	28,020
01-21-5920	GROUP INSURANCE	24,314	19,517	24,129	21,996
01-21-5930	UNEMPLOYMENT INSURANCE	215	663	400	400
01-21-5940	WORKERS COMP.INSURANCE	2,715	4,144	638	638
		256,525	250,349	256,793	255,209
SUPPLIES AND MATERIALS					
01-21-5090	SUPPLIES/OFFICE EXPENSE	3,200	2,262	3,000	2,500
01-21-5095	Office Equip & Small Tools			300	200
01-21-5120	VEHICLE GAS & OIL	3,694	2,353	3,500	2,500
01-21-5200	UNIFORM EXPENSE			150	150
		6,894	4,615	6,950	5,350
CONTRACTUAL SERVICES					
01-21-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	26,439	14,616	25,000	25,000
01-21-5070	TELEPHONE	1,692	1,814	1,831	1,836
01-21-5110	PRINTING & ADVERTISING	1,073	1,311	1,100	1,000
01-21-5130	VEHICLE REPAIRS & MAINTENANCE	709	688	800	1,000
01-21-5140	EQUIPMENT RENTAL & MAINTENANCE	797	2,333	1,400	2,400
01-21-5150	OPERATING EXPENSE	403	301	400	339
01-21-5210	SCHOOLS & SEMINARS	6,279	6,053	4,700	7,300
01-21-5629	REMONUMENTATION				
		37,392	27,116	35,231	38,875
CAPTIAL OUTLAY					
01-21-5500	EQUIPMENT PURCHASE				
Totals for dept 21-Engineering		300,811	282,080	298,974	299,434

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ACTUAL EXPENDITURE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
Dept 22-Code Enforcement					
PERSONAL SERVICES					
01-22-5010	SALARIES	99,357	111,069	132,755	132,755
01-22-5011	OVERTIME		229		
01-22-5900	FICA MATCH	7,177	8,025	9,675	9,676
01-22-5910	RETIREMENT EXPENSE	14,632	16,258	19,249	19,581
01-22-5920	GROUP INSURANCE	19,807	22,346	27,708	30,996
01-22-5930	UNEMPLOYMENT INSURANCE	161	497	300	300
01-22-5940	WORKERS COMP.INSURANCE	3,619	3,108	382	382
		144,753	161,532	190,069	193,690
SUPPLIES AND MATERIALS					
01-22-5090	SUPPLIES/OFFICE EXPENSE	2,328	1,857	1,800	1,800
01-22-5095	Office Equip & Small Tools		323	250	250
01-22-5120	VEHICLE GAS & OIL	3,822	3,157	4,000	4,000
01-22-5200	UNIFORM EXPENSE	562	1,565	800	600
		6,712	6,902	6,850	6,650
CONTRACTUAL SERVICES					
01-22-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	1,750	957	3,000	2,000
01-22-5070	TELEPHONE	1,535	1,694	1,500	1,500
01-22-5110	PRINTING & ADVERTISING	788	724	950	950
01-22-5130	VEHICLE REPAIRS & MAINTENANCE	1,607	2,018	1,650	1,650
01-22-5180	POSTAGE	4,280	2,960	3,500	3,500
01-22-5210	SCHOOLS & SEMINARS		50	75	75
01-22-5291	LOT MAINTENANCE		30	250	250
01-22-5340	BUILDING/VEHICLE INSURANCE	300	300	300	300
01-22-5380	LEGAL FEES	35	35	200	200
01-22-5637	ASBESTOS ABATEMENT	6,140	0	9,750	9,750
		16,435	8,768	21,175	20,175
CAPTIAL OUTLAY					
01-22-5500	EQUIPMENT PURCHASE				3,000
01-22-5542	STRUCTURAL CONDEMNATION	150	175	25,000	20,000
		150	175	25,000	23,000
Totals for dept 22-Code Enforcement		168,050	177,377	243,094	243,515

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ACTUAL EXPENDITURE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
Dept 23-General and Administrative					
PERSONAL SERVICES					
01-23-5020	PART-TIME HELP	9,000	8,850	8,000	0
01-23-5900	FICA MATCH	689	677	612	0
		9,689	9,527	8,612	0
CONTRACTUAL SERVICES					
01-23-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	19,238	19,238	19,250	19,250
01-23-5281	C.A.P.D.D. DUES	2,472	2,472	2,472	2,472
01-23-5282	METROPLAN DUES	26,095	26,095	26,095	26,095
01-23-5283	DEFENSE FUND DEDUCTIBLE		0	6,000	6,000
01-23-5284	MUNICIPAL LEAGUE DUES	75,772	64,426	64,427	64,427
01-23-5285	Jacksonville Health Dept Support	2,215	2,921	2,215	2,921
01-23-5310	ELECTION EXPENSE	8,645	0	9,000	0
01-23-5340	BUILDING/VEHICLE INSURANCE	7,035	8,608	7,035	8,022
01-23-5345	VEHICLE/PROPERTY LOSS PAYMENTS		0	25,000	25,000
01-23-5480	JACKSONVILLE ELDERLY PROGRAM	50,000	50,000	50,000	50,000
01-23-5483	Jacksonville Boys/Girls Club			28,000	50,000
01-23-5485	CHAMBER OF COMMERCE				
01-23-5487	ECONOMIC DEVELOPMENT	23,788	16,145	10,000	10,000
01-23-5836	SR.CITIZENS UTILITIES	26,048	29,587	29,941	29,856
01-23-5840	OPERATING TRANSFERS	393,000	425,000	200,000	279,266
01-23-5845	RENTAL PROPERTY EXPENSE	12,593	17,973	8,335	18,038
		646,901	662,465	487,770	591,347
Totals for dept 23-General and Administrative		656,590	671,992	496,382	591,347

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ACTUAL EXPENDITURE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
Dept 26-Director of Administration					
PERSONAL SERVICES					
01-26-5010	SALARIES	77,796	77,349	78,540	78,540
01-26-5900	FICA MATCH	5,815	5,779	5,870	5,871
01-26-5910	RETIREMENT EXPENSE	11,453	11,310	11,388	11,585
01-26-5920	GROUP INSURANCE EXPENSE	8,158	8,123	8,043	9,000
01-26-5930	UNEMPLOYMENT INSURANCE	161	386	200	200
01-26-5940	WORKERS COMP.INSURANCE	2,715	2,072	95	95
		<u>106,098</u>	<u>105,019</u>	<u>104,136</u>	<u>105,291</u>
SUPPLIES AND MATERIALS					
01-26-5090	SUPPLIES/OFFICE EXPENSE	22	0	100	0
		<u>22</u>	<u>0</u>	<u>100</u>	<u>0</u>
CONTRACTUAL SERVICES					
01-26-5070	TELEPHONE	840	840	849	850
01-26-5210	SCHOOLS & SEMINARS	3,651	3,249	3,700	3,066
		<u>4,491</u>	<u>4,089</u>	<u>4,549</u>	<u>3,916</u>
Totals for dept 26-Director of Administration		<u>110,611</u>	<u>109,108</u>	<u>108,785</u>	<u>109,207</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ACTUAL EXPENDITURE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
Dept 29-City Mechanic					
PERSONAL SERVICES					
01-29-5010	SALARIES	82,020	98,512	85,347	85,348
01-29-5011	OVERTIME	1,137	589	600	600
01-29-5900	FICA MATCH	6,053	7,329	6,299	6,437
01-29-5910	RETIREMENT EXPENSE	12,202	11,967	12,462	12,677
01-29-5920	GROUP INSURANCE EXPENSE	16,156	14,075	16,086	9,000
01-29-5930	UNEMPLOYMENT INSURANCE	644	331	200	200
01-29-5940	WORKERS COMP.INSURANCE	2,715	2,072	1,389	1,306
		120,927	134,875	122,383	115,568
SUPPLIES AND MATERIALS					
01-29-5090	SUPPLIES/OFFICE EXPENSE	1,166	1,315	1,200	1,199
01-29-5095	Office Equip & Small Tools	511	0	750	550
01-29-5120	VEHICLE GAS & OIL	1,203	866	1,200	1,200
01-29-5200	UNIFORM EXPENSE	791	2,275	2,000	1,900
		3,671	4,456	5,150	4,849
CONTRACTUAL SERVICES					
01-29-5050	ELECTRICITY	1,379	1,703	1,631	1,665
01-29-5060	GAS (HEATING)	2,951	2,443	2,853	2,331
01-29-5070	TELEPHONE	1,895	2,122	2,151	2,175
01-29-5130	VEHICLE REPAIRS & MAINTENANCE	10,147	6,997	6,000	1,000
01-29-5140	EQUIPMENT RENTAL & MAINTENANCE	5,516	5,738	3,350	2,150
01-29-5210	SCHOOLS & SEMINARS			300	300
01-29-5290	BUILDING REPAIR & MAINTENANCE	277	1,190	500	1,000
		22,165	20,193	16,785	10,621
CAPTIAL OUTLAY					
01-29-5500	EQUIPMENT PURCHASES	0			10,000
		0	0	0	10,000
Totals for dept 29-City Mechanic		146,763	159,524	144,318	141,038

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ACTUAL EXPENDITURE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
Dept 30-Director of Information Technology					
PERSONAL SERVICES					
01-30-5010	SALARIES	113,806	95,053	96,512	96,512
01-30-5011	OVERTIME			100	100
01-30-5900	FICA MATCH	8,517	7,109	7,391	7,391
01-30-5910	RETIREMENT EXPENSE - APERS	14,127	13,898	14,009	14,250
01-30-5920	GROUP INSURANCE EXPENSE	9,197	8,123	8,043	9,000
01-30-5930	UNEMPLOYMENT INSURANCE	108	331	200	200
01-30-5940	WORKERS COMP.INSURANCE	1,810	2,072	191	191
		147,565	126,586	126,446	127,644
SUPPLIES AND MATERIALS					
01-30-5090	SUPPLIES/OFFICE EXPENSE	96	263	500	703
01-30-5095	Office Equip & Small Tools		416	648	398
01-30-5120	VEHICLE GAS & OIL	321	237	440	360
		417	916	1,588	1,461
CONTRACTUAL SERVICES					
01-30-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	11,904	16,231	73,721	85,701
01-30-5070	TELEPHONE	2,626	2,382	2,630	2,718
01-30-5130	VEHICLE REPAIRS & MAINTENANCE	100	100	500	900
01-30-5140	EQUIPMENT RENTAL & MAINTENANCE	56,386	55,064	21,360	19,860
		71,016	73,777	98,211	109,179
CAPTIAL OUTLAY					
01-30-5500	EQUIPMENT PURCHASES	0			14,494
		0			14,494
Totals for dept 30-Director of Information Technology		218,998	201,279	226,245	252,778

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ACTUAL EXPENDITURE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
Dept 40-Parks and Recreation-Admin					
PERSONAL SERVICES					
01-40-5010	SALARIES	233,307	230,719	234,131	234,131
01-40-5011	OVERTIME	1,296	1,913	2,000	5,000
01-40-5020	PART-TIME HELP	29,392	33,659	34,240	31,620
01-40-5900	FICA MATCH	19,121	19,254	19,720	20,519
01-40-5910	RETIREMENT EXPENSE - APERS	36,104	36,540	39,204	39,936
01-40-5920	GROUP INSURANCE EXPENSE	44,121	43,874	43,794	48,996
01-40-5930	UNEMPLOYMENT INSURANCE	484	1,436	800	800
01-40-5940	WORKERS COMP.INSURANCE	7,239	8,807	2,251	2,251
		371,064	376,202	376,140	383,253
SUPPLIES AND MATERIALS					
01-40-5090	SUPPLIES/OFFICE EXPENSE	31,223	42,076	19,120	17,137
01-40-5095	Office Equip & Small Tools	131	1,012		
01-40-5190	JANITOR SUPPLIES	480	0		
		31,834	43,088	19,120	17,137
CONTRACTUAL SERVICES					
01-40-5110	PRINTING & ADVERTISING	24,352	30,850	31,000	35,527
01-40-5140	EQUIPMENT RENTAL & MAINTENANCE	19,227	14,019	10,941	12,664
01-40-5150	OPERATING EXPENSE	7,075	8,342	8,954	8,954
01-40-5210	SCHOOLS & SEMINARS	2,329	4,973	5,670	6,220
01-40-5290	BUILDING REPAIR & MAINTENANCE	1,007	948		0
		53,990	59,132	56,565	63,365
CAPTIAL OUTLAY					
01-40-5500	EQUIPMENT PURCHASE	513	0		9,000
		513	0	0	9,000
Totals for dept 40-Parks and Recreation-Admin		457,401	478,422	451,825	472,755

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ACTUAL EXPENDITURE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
Dept 41-Parks and Recreation-com Ctr					
SUPPLIES AND MATERIALS					
01-41-5090	SUPPLIES/OFFICE EXPENSE	5,593	2,825	3,262	2,150
01-41-5095	Office Equip & Small Tools	0	0	0	400
01-41-5190	JANITOR SUPPLIES	21,445	24,263	17,520	22,520
01-41-5200	UNIFORM EXPENSE				
		27,038	27,088	20,782	25,070
CONTRACTUAL SERVICES					
01-41-5050	ELECTRICITY	91,649	94,194	95,950	96,918
01-41-5060	GAS (HEATING)	29,516	23,374	32,640	22,030
01-41-5070	TELEPHONE	11,040	11,251	11,530	11,728
01-41-5140	EQUIPMENT RENTAL & MAINTENANCE	2,075	2,519	2,500	4,790
01-41-5290	BUILDING REPAIR & MAINTENANCE	76,772	84,002	68,667	70,433
01-41-5340	BUILDING/VEHICLE INSURANCE	10,475	12,788	10,475	11,918
		221,527	228,128	221,762	217,817
CAPTIAL OUTLAY					
01-41-5500	EQUIPMENT PURCHASE				
Totals for dept 41-Parks and Recreation-com Ctr		248,565	255,216	242,544	242,887

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ACTUAL EXPENDITURE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
Dept 44-Parks and Recreation-Recreation					
PERSONAL SERVICES					
01-44-5010	SALARIES	67,835	65,389	65,886	65,886
01-44-5011	OVERTIME	1,937	2,233	2,300	3,000
01-44-5020	PART-TIME HELP	15,815	14,971	16,000	12,240
01-44-5900	FICA MATCH	6,274	6,042	6,165	5,931
01-44-5910	RETIREMENT EXPENSE - APERS	11,767	10,483	11,743	11,465
01-44-5920	GROUP INSURANCE EXPENSE	16,156	16,086	16,086	18,000
01-44-5930	UNEMPLOYMENT INSURANCE	1,288	497	230	230
01-44-5940	WORKERS COMP.INSURANCE	2,715	2,590	819	819
		123,787	118,291	119,229	117,571
SUPPLIES AND MATERIALS					
01-44-5090	SUPPLIES/OFFICE EXPENSE	16,267	6,517	14,940	11,065
01-44-5095	Office Equip & Small Tools	2,186	437		250
		18,453	6,954	14,940	11,315
CONTRACTUAL SERVICES					
01-44-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	3,373	3,875	4,700	4,200
01-44-5050	ELECTRICITY	7,279	8,237	8,585	8,867
01-44-5060	GAS (HEATING)	2,491	2,244	2,601	2,225
01-44-5070	TELEPHONE	6,221	6,566	6,695	7,053
01-44-5140	EQUIPMENT RENTAL & MAINTENANCE	1,714	1,499	3,100	1,600
01-44-5210	SCHOOLS & SEMINARS		0		
01-44-5290	BUILDING REPAIR & MAINTENANCE	13,613	13,945	11,400	11,400
01-44-5340	BUILDING/VEHICLE INSURANCE	1,485	1,817	1,485	1,693
		36,176	38,183	38,566	37,038
CAPTIAL OUTLAY					
01-44-5500	EQUIPMENT PURCHASE				
Totals for dept 44-Parks and Recreation-Recreation		178,416	163,428	172,735	165,924

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ACTUAL EXPENDITURE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
Dept 45-Parks and Recreation-athletics					
PERSONAL SERVICES					
01-45-5010	SALARIES	85,804	84,233	86,791	78,843
01-45-5011	OVERTIME	1,451	2,167	2,200	4,500
01-45-5020	PART-TIME HELP	33,020	19,984	50,336	76,500
01-45-5900	FICA MATCH	8,721	7,713	10,356	11,959
01-45-5910	RETIREMENT EXPENSE - APERS	18,805	15,393	16,282	16,054
01-45-5920	GROUP INSURANCE EXPENSE	19,807	17,581	19,665	16,992
01-45-5930	UNEMPLOYMENT INSURANCE	859	994	550	550
01-45-5940	WORKERS COMP.INSURANCE	8,144	6,217	1,842	1,842
		176,611	154,282	188,022	207,240
SUPPLIES AND MATERIALS					
01-45-5090	SUPPLIES/OFFICE EXPENSE	5,668	11,501	15,938	82,770
01-45-5095	Office Equip & Small Tools		740		
01-45-5200	UNIFORM EXPENSE	1,040	1,662	1,100	2,000
		6,708	13,903	17,038	84,770
CONTRACTUAL SERVICES					
01-45-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	64,807	63,304	64,144	64,050
01-45-5050	ELECTRICITY	57,981	58,646	58,580	62,616
01-45-5070	TELEPHONE	2,760	2,796	2,876	2,885
01-45-5140	EQUIPMENT RENTAL & MAINTENANCE	2,211	1,558	2,400	2,400
01-45-5210	SCHOOLS & SEMINARS	393	55		0
		128,152	126,359	128,000	131,951
CAPTIAL OUTLAY					
01-45-5500	EQUIPMENT PURCHASE	1,681	1,531		
		1,681	1,531	0	0
Totals for dept 45-Parks and Recreation-athletics		313,152	296,075	333,060	423,961

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Fund 01 - General Appropriations per Department

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ACTUAL EXPENDITURE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
Dept 46-Parks and Recreation-aquatic					
PERSONAL SERVICES					
01-46-5010	SALARIES	48,144	46,396	47,110	47,110
01-46-5011	OVERTIME	726	1,530	1,600	1,000
01-46-5020	PART - TIME HELP	189,374	197,395	222,917	204,037
01-46-5900	FICA MATCH	18,023	18,562	20,642	19,152
01-46-5910	RETIREMENT EXPENSE - APERS	12,355	12,293	23,835	20,637
01-46-5920	GROUP INSURANCE EXPENSE	8,078	8,043	8,043	9,000
01-46-5930	UNEMPLOYMENT INSURANCE	1,343	1,821	900	900
01-46-5940	WORKERS COMP.INSURANCE	6,334	9,325	5,935	5,936
		284,377	295,365	330,982	307,772
SUPPLIES AND MATERIALS					
01-46-5090	SUPPLIES/OFFICE EXPENSE	72,869	72,508	72,722	73,160
01-46-5095	Office Equip & Small Tools	713	0		0
01-46-5200	UNIFORM EXPENSE	934	919	975	1,028
		74,516	73,427	73,697	74,188
CONTRACTUAL SERVICES					
01-46-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	40,905	37,914	42,576	42,576
01-46-5050	ELECTRICITY	18,607	20,169	20,705	20,277
01-46-5060	GAS (HEATING)	433	490	510	429
01-46-5070	TELEPHONE	3,777	3,991	4,113	4,146
01-46-5140	EQUIPMENT RENTAL & MAINTENANCE	14,276	15,149	9,500	15,623
01-46-5210	SCHOOLS & SEMINARS			1,478	0
01-46-5290	BUILDING REPAIR & MAINTENANCE	3,783	4,283	2,000	4,032
01-46-5340	BUILDING/VEHICLE INSURANCE	4,143	5,116	4,143	4,768
		85,924	87,112	85,025	91,851
CAPTIAL OUTLAY					
01-46-5500	EQUIPMENT PURCHASE				9,000
		0	0	0	9,000
Totals for dept 46-Parks and Recreation-aquatic		444,817	455,904	489,704	482,811

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Fund 01 - General Appropriations per Department

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ACTUAL EXPENDITURE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
Dept 47-PARKS & RECREATION-SHOOTING RANGE					
PERSONAL SERVICES					
01-47-5010	SALARIES	44,451	53,848	71,441	0
01-47-5011	OVERTIME	6,379	13,878	10,000	0
01-47-5020	PART-TIME HELP	79,254	98,073	102,925	0
01-47-5900	FICA MATCH	9,936	12,638	13,966	0
01-47-5910	RETIREMENT EXPENSE	18,422	22,544	26,733	0
01-47-5920	GROUP INSURANCE		670	8,043	0
01-47-5930	UNEMPLOYMENT INSURANCE	54	829	700	0
01-47-5940	WORKERS COMP.INSURANCE		7,253	8,959	0
		158,496	209,733	242,767	0
SUPPLIES AND MATERIALS					
01-47-5090	SUPPLIES/OFFICE EXPENSE	60,243	23,260	14,640	0
01-47-5095	Office Equip & Small Tools	1,622	8,025	900	0
01-47-5120	VEHICLE GAS & OIL			720	0
		61,865	31,285	16,260	0
CONTRACTUAL SERVICES					
01-47-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	300	982		0
01-47-5050	ELECTRICITY	15,174	17,104	19,737	0
01-47-5070	TELEPHONE	4,980	5,736	5,936	0
01-47-5130	VEHICLE REPAIRS & MAINTENANCE		326	2,000	0
01-47-5140	EQUIPMENT RENTAL & MAINTENANCE	8,263	25,982	10,600	0
01-47-5290	BUILDING REPAIR & MAINTENANCE	16,595	24,302	8,400	0
01-47-5340	BUILDING/VEHICLE INSURANCE	4,688	5,619	4,688	0
01-47-5842	TREES,PLANTS,FLOWERS ETC.	19,984	26,992		0
		69,984	107,043	51,361	0
CAPTIAL OUTLAY					
01-47-5500	EQUIPMENT PURCHASE	27,991	19,042		0
01-47-5540	CONSTRUCTION		27,836		0
		27,991	46,878	0	0
OTHER FINANCING USES					
01-47-5147	COST OF GOODS SOLD	135,044	213,927	218,850	0
		135,044	213,927	218,850	0
Totals for dept 47-PARKS & RECREATION-SHOOTING RANGE		453,380	608,866	529,238	0

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ACTUAL EXPENDITURE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
Dept 49-Parks and Recreation-maintenance					
PERSONAL SERVICES					
01-49-5010	SALARIES	313,252	299,909	345,697	322,962
01-49-5011	OVERTIME	22,452	37,616	35,000	35,000
01-49-5020	PART-TIME HELP	92,650	95,565	92,000	90,100
01-49-5900	FICA MATCH	31,596	31,905	32,408	33,329
01-49-5910	RETIREMENT EXPENSE - APERS	58,052	59,672	63,901	61,074
01-49-5920	GROUP INSURANCE EXPENSE	59,460	57,622	67,038	54,972
01-49-5930	UNEMPLOYMENT INSURANCE	1,664	1,822	1,000	1,000
01-49-5940	WORKERS COMP.INSURANCE	13,573	11,397	3,275	3,275
		592,699	595,508	640,319	601,712
SUPPLIES AND MATERIALS					
01-49-5090	SUPPLIES/OFFICE EXPENSE	30,973	26,504	28,612	33,585
01-49-5095	Office Equip & Small Tools	3,746	7,569	5,700	5,500
01-49-5120	VEHICLE GAS & OIL	37,942	26,661	28,000	25,769
01-49-5135	TIRES & TIRE REPAIR	9,695	2,599	3,750	3,750
01-49-5190	JANITOR SUPPLIES		0		
01-49-5200	UNIFORM EXPENSE	4,321	3,411		
		86,677	66,744	66,062	68,604
CONTRACTUAL SERVICES					
01-49-5030	CONTRACT SVC./ALLOW/VOLUNTEERS				
01-49-5050	ELECTRICITY	9,647	10,391	10,277	10,647
01-49-5060	GAS (HEATING)	2,951	2,443	3,131	2,165
01-49-5070	TELEPHONE	7,311	7,912	7,878	10,830
01-49-5130	VEHICLE REPAIRS & MAINTENANCE	9,526	15,428	10,900	10,900
01-49-5140	EQUIPMENT RENTAL & MAINTENANCE	31,173	53,151	35,111	34,500
01-49-5210	SCHOOLS & SEMINARS		0		0
01-49-5290	BUILDING REPAIR & MAINTENANCE	49,888	32,620	30,000	32,200
01-49-5340	BUILDING/VEHICLE INSURANCE	6,046	6,286	6,063	6,298
01-49-5842	LANDSCAPE/TURF MAINTENANCE	44,276	82,116	53,900	66,600
		160,818	210,347	157,260	174,140
CAPTIAL OUTLAY					
01-49-5500	EQUIPMENT PURCHASE	4,813	6,676		
01-49-5540	CONSTRUCTION				
		4,813	6,676	0	0
Totals for dept 49-Parks and Recreation-maintenance		845,007	879,275	863,641	844,456

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ACTUAL EXPENDITURE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
Dept 50-Scholarships					
CONTRACTUAL SERVICES					
01-50-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	0	(1,000)	9,158	0
		0	(1,000)	9,158	0
Totals for dept 50-Scholarships		0	(1,000)	9,158	0

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ACTUAL EXPENDITURE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
Dept 58-Ordinance 708					
SUPPLIES AND MATERIALS					
01-58-5090	SUPPLIES/OFFICE EXPENSE	3,996	412	6,334	7,056
		<u>3,996</u>	<u>412</u>	<u>6,334</u>	<u>7,056</u>
CONTRACTUAL SERVICES					
01-58-5140	EQUIPMENT RENTAL & MAINTENANCE	0	50		
		<u>0</u>	<u>50</u>	<u>0</u>	<u>0</u>
Totals for dept 58-Ordinance 708		<u>3,996</u>	<u>462</u>	<u>6,334</u>	<u>7,056</u>

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ACTUAL EXPENDITURE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
Dept 90-Contingency					
CONTRACTUAL SERVICES					
01-90-5980	CONTINGENCY			75,000	75,000
				75,000	75,000
Totals for dept 90-Contingency		0	0	75,000	75,000
TOTAL APPROPRIATIONS		20,782,557	21,379,008	21,059,443	20,942,853

CITY OF JACKSONVILLE, ARKANSAS

STREET FUND

BUDGETARY REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET 2017

Revenues:

Intergovernmental:	
State gasoline tax turnback	1,870,000
County road tax	410,000
Grant income	-
Operating transfers in	-
Total Intergovernmental	<u>2,280,000</u>
Investment income	1,500
Miscellaneous	30,250
Total Revenues	<u>2,311,750</u>

Expenditures:

Public works:	
Personal services	1,029,396
Supplies and materials	121,893
Contractual services	521,192
Capital outlay	639,269
Total Expenditures	<u>2,311,750</u>

Excess(deficiency) of revenues and other sources over expenditures and other uses	<u><u>-</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	2014 ACTUAL REVENUE	2015 ACTUAL REVENUE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
INTERGOVERNMENTAL					
02-00-4055	3-MIL ROAD TAX	390,306	403,866	390,000	410,000
02-00-4070	STATE GAS TURNBACK	1,872,559	1,869,432	1,870,000	1,870,000
02-00-4400	GRANT INCOME				
		2,262,865	2,273,298	2,260,000	2,280,000
INVESTMENT INCOME					
02-00-4710	INTEREST INCOME	1,199	2,196	1,000	1,500
		1,199	2,196	1,000	1,500
MISCELLANEOUS					
02-00-4700	Net Appreciation(depreciation) in FMV		3,560		
02-00-4890	PLAT FEES	225	590	250	250
02-00-4900	MISCELLANEOUS INCOME	13,355	33,714	40,000	30,000
02-00-4930	WORKERS COMP.REIMBURSEMENTS	2,964	1,419		
		16,544	39,283	40,250	30,250
RESERVED FUND BALANCE					
02-00-4990	OPENING BALANCE				
RESERVED FUND BALANCE					
OTHER FINANCING SOURCES					
02-00-4940	OPERATING TRANSFERS				
OTHER FINANCING SOURCES					
TOTAL ESTIMATED REVENUES		2,280,608	2,314,777	2,301,250	2,311,750

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 02 - Street Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ACTUAL EXPENDITURE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
PERSONAL SERVICES					
5010	SALARIES	502,696	471,139	614,460	613,817
5011	OVERTIME	12,411	16,566	16,000	16,000
5020	PART-TIME HELP	51,841	64,381	79,580	82,310
5900	FICA MATCH	41,323	40,234	52,335	52,466
5910	RETIREMENT EXPENSE - APERS	78,390	78,403	102,956	105,039
5920	GROUP INSURANCE EXPENSE	87,593	83,586	112,641	125,964
5930	UNEMPLOYMENT INSURANCE	3,597	3,037	1,800	1,800
5940	WORKERS COMP.INSURANCE	20,812	19,686	32,000	32,000
		798,663	777,032	1,011,772	1,029,396
SUPPLIES AND MATERIALS					
5090	SUPPLIES/OFFICE EXPENSE	12,768	14,410	24,098	25,490
5095	Office Equip & Small Tools		323	4,985	4,673
5120	VEHICLE GAS & OIL	70,688	49,162	92,399	74,920
5135	TIRES & TIRE REPAIR	12,273	10,221	11,200	12,000
5200	UNIFORM EXPENSE	6,146	5,376	9,134	4,810
		101,875	79,492	141,816	121,893
CONTRACTUAL SERVICES					
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	1,499	4,139	7,302	7,302
5050	ELECTRICITY	5,022	5,691	5,753	6,047
5060	GAS (HEATING)	3,751	2,937	3,733	2,322
5070	TELEPHONE	7,245	7,497	7,650	7,764
5110	PRINTING & ADVERTISING	203	220	1,000	1,000
5130	VEHICLE REPAIRS & MAINTENANCE	19,785	20,997	29,100	29,300
5140	EQUIPMENT RENTAL & MAINTENANCE	27,611	43,943	40,883	38,452
5150	OPERATING EXPENSE	7,420	7,810	7,500	7,500
5210	SCHOOLS & SEMINARS	210	150	1,335	1,500
5270	CITY ENGINEER EXPENSE/SALARY	40,277	40,277	40,277	40,277
5271	ACCOUNTING SERVICES SALARY/EXP.	6,000	6,000	6,000	6,000
5272	D.P.W. SALARY & EXPENSE	8,400	15,900	15,900	15,900
5290	BUILDING REPAIR & MAINTENANCE	469	220	4,500	0
5340	BUILDING/VEHICLE INSURANCE	8,632	8,966	8,840	25,600
5488	CENTRAL ARKANSAS TRANSIT	57,484	62,484	67,484	69,508
5530	STREET & TRAFFIC LIGHTS	167,317	175,665	179,808	179,808
5535	SIGNS & TRAFFIC MAINTENANCE	31,944	24,339	26,969	32,639
5628	BEAVER CONTROL	10,895	10,895	10,848	10,848
5636	MOSQUITO COMTROL	15,869	13,650	29,861	29,865
5842	LANDSCAPE/TURF MAINTENANCE	3,839	3,443	9,216	9,560
		423,872	455,223	503,959	521,192
CAPTIAL OUTLAY					
5500	EQUIPMENT PURCHASES	67,042	87,451	188,703	1,112
5540	CONSTRUCTION		0	30,000	211,157
5625	DRAINAGE PROJECTS	101,645	558,331	100,000	100,000
5630	ASPHALT/SEALING MAINTENANCE	232,053	242,909	225,000	225,000
5633	SIDEWALK, CURBS, & GUTTERS		16,982	100,000	102,000
		400,740	905,673	643,703	639,269
TOTAL APPROPRIATIONS		1,725,150	2,217,420	2,301,250	2,311,750

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ACTUAL EXPENDITURE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
Dept 19-BEAUTIFICATION					
PERSONAL SERVICES					
02-19-5010	Salaries	96,303	87,604	141,951	140,873
02-19-5011	Overtime	4,498	5,430	5,000	5,000
02-19-5020	PART-TIME HELP	30,699	14,111	45,000	47,250
02-19-5900	FICA	9,592	7,735	14,065	14,189
02-19-5910	RETIREMENT EXPENSE - APERS	16,746	16,670	27,833	28,486
02-19-5920	GROUP INSURANCE	19,807	19,665	35,751	34,992
02-19-5930	UNEMPLOYMENT INSURANCE	215	773	500	500
02-19-5940	WORKERS COMP.INSURANCE	6,334	5,181	7,000	7,000
		184,194	157,169	277,100	278,290
SUPPLIES AND MATERIALS					
02-19-5090	SUPPLIES/OFFICE EXPENSE	2,762	1,785	4,600	4,600
02-19-5095	Office Equip & Small Tools			2,985	1,375
02-19-5120	VEHICLE GAS & OIL	11,019	7,511	11,955	11,320
		13,781	9,296	19,540	17,295
CONTRACTUAL SERVICES					
02-19-5130	VEHICLE REPAIRS & MAINTENANCE	910	1,059	2,400	2,600
02-19-5140	EQUIPMENT RENTAL & MAINTENANCE	3,858	3,605	6,000	6,500
02-19-5210	SCHOOLS & SEMINARS		150	35	200
02-19-5290	BUILDING REPAIR & MAINTENANCE	16	0		0
02-19-5340	BUILDING/VEHICLE INSURANCE	1,725	1,700	1,600	1,600
02-19-5842	LANDSCAPE/TURF MAINTENANCE	3,839	3,443	9,216	9,560
		10,348	9,957	19,251	20,460
CAPTIAL OUTLAY					
02-19-5500	EQUIPMENT PURCHASES	13,500	1,526		1,112
		13,500	1,526	0	1,112
Totals for dept 19-BEAUTIFICATION		221,823	177,948	315,891	317,157

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL EXPENDITURE	2015 ACTUAL EXPENDITURE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
Dept 31-STREET					
PERSONAL SERVICES					
02-31-5010	SALARIES	406,393	383,535	472,509	472,944
02-31-5011	OVERTIME	7,913	11,136	11,000	11,000
02-31-5020	PART-TIME HELP	21,142	50,270	34,580	35,060
02-31-5900	FICA MATCH	31,731	32,499	38,270	38,277
02-31-5910	RETIREMENT EXPENSE - APERS	61,644	61,733	75,123	76,553
02-31-5920	GROUP INSURANCE EXPENSE	67,786	63,921	76,890	90,972
02-31-5930	UNEMPLOYMENT INSURANCE	3,382	2,264	1,300	1,300
02-31-5940	WORKERS COMP.INSURANCE	14,478	14,505	25,000	25,000
		614,469	619,863	734,672	751,106
SUPPLIES AND MATERIALS					
02-31-5090	SUPPLIES/OFFICE EXPENSE	10,006	12,625	19,498	20,890
02-31-5095	Office Equip & Small Tools		323	2,000	3,298
02-31-5120	VEHICLE GAS & OIL	59,669	41,651	80,444	63,600
02-31-5135	TIRES & TIRE REPAIR	12,273	10,221	11,200	12,000
02-31-5200	UNIFORM EXPENSE	6,146	5,376	9,134	4,810
		88,094	70,196	122,276	104,598
CONTRACTUAL SERVICES					
02-31-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	1,499	4,139	7,302	7,302
02-31-5050	ELECTRICITY	5,022	5,691	5,753	6,047
02-31-5060	GAS (HEATING)	3,751	2,937	3,733	2,322
02-31-5070	TELEPHONE	7,245	7,497	7,650	7,764
02-31-5110	PRINTING & ADVERTISING	203	220	1,000	1,000
02-31-5130	VEHICLE REPAIRS & MAINTENANCE	18,875	19,938	26,700	26,700
02-31-5140	EQUIPMENT RENTAL & MAINTENANCE	23,753	40,338	34,883	31,952
02-31-5150	OPERATING EXPENSE	7,420	7,810	7,500	7,500
02-31-5210	SCHOOLS & SEMINARS	210	0	1,300	1,300
02-31-5270	CITY ENGINEER EXPENSE/SALARY	40,277	40,277	40,277	40,277
02-31-5271	ACCOUNTING SERVICES SALARY/EXP.	6,000	6,000	6,000	6,000
02-31-5272	D.P.W. SALARY & EXPENSE	8,400	15,900	15,900	15,900
02-31-5290	BUILDING REPAIR & MAINTENANCE	453	220	4,500	0
02-31-5340	BUILDING/VEHICLE INSURANCE	6,907	7,266	7,240	24,000
02-31-5488	CENTRAL ARKANSAS TRANSIT	57,484	62,484	67,484	69,508
02-31-5530	STREET & TRAFFIC LIGHTS	167,317	175,665	179,808	179,808
02-31-5535	SIGNS & TRAFFIC MAINTENANCE	31,944	24,339	26,969	32,639
02-31-5628	BEAVER CONTROL	10,895	10,895	10,848	10,848
02-31-5636	MOSQUITO COMTROL	15,869	13,650	29,861	29,865
		413,524	445,266	484,708	500,732
CAPTIAL OUTLAY					
02-31-5500	EQUIPMENT PURCHASES	53,542	85,925	188,703	0
02-31-5540	CONSTRUCTION		0	30,000	211,157
02-31-5625	DRAINAGE PROJECTS	101,645	558,331	100,000	100,000
02-31-5630	ASPHALT/SEALING MAINTENANCE	232,053	242,909	225,000	225,000
02-31-5633	SIDEWALK, CURBS, & GUTTERS		16,982	100,000	102,000
		387,240	904,147	643,703	638,157
Totals for dept 31-STREET		1,503,327	2,039,472	1,985,359	1,994,593
TOTAL APPROPRIATIONS		1,725,150	2,217,420	2,301,250	2,311,750



CITY OF JACKSONVILLE, ARKANSAS

SANITATION SERVICES FUND

BUDGETARY CHANGES IN REVENUES, EXPENSES, AND RETAINED EARNINGS

BUDGET 2017

Revenues:

Charges for services	1,830,000
Other operating income	38,200
Nonoperating income	-
Total Income	<u>1,868,200</u>

Operating expenses:

Salaries, wages and employee benefits	801,494
Supplies and materials	202,173
Services and other expenses	66,622
Utilities	14,196
Repairs and maintenance	128,921
Depreciation	214,500
Landfill fees	187,550
Other	13,000
Total Operating expenses	<u>1,628,456</u>

Net gain (loss)	<u><u>239,744</u></u>
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BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 04 - Sanitation Revenues

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL REVENUE	2015 ACTUAL REVENUE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
LICENSES AND PERMITS					
04-00-4381	FRANCHISE DUMPSTER FEES	34,188	34,189	35,000	34,000
		34,188	34,189	35,000	34,000
INTERGOVERNMENTAL					
04-00-4400	GRANT INCOME				
CHARGES FOR SERVICES					
04-00-4380	SANITATION FEES	1,681,225	1,690,247	1,680,000	1,705,000
04-00-4383	CUSTOMER TRASH PICKUP	8,515	11,216	8,000	9,000
04-00-4385	RECYCLING INCOME	67,531	76,819	65,000	65,000
04-00-4386	BAD DEBTS RECOVERED	2,235	1,581	2,000	1,000
04-00-4387	PENALTIES ASSESSED	49,869	50,237	50,000	50,000
		1,809,375	1,830,100	1,805,000	1,830,000
INVESTMENT INCOME					
04-00-4710	INTEREST INCOME	873	987	800	1,000
		873	987	800	1,000
MISCELLANEOUS					
04-00-4700	Net Appreciation(depreciation) in FMV		74,831		0
04-00-4900	MISCELLANEOUS INCOME	3,444	17,062	3,000	3,200
		3,444	91,893	3,000	3,200
TOTAL ESTIMATED REVENUES		1,847,880	1,957,169	1,843,800	1,868,200

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 04 - Sanitation Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL EXPENSE	2015 ACTUAL EXPENSE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
PERSONAL SERVICES					
5010	SALARIES	500,967	484,658	521,190	523,949
5011	OVERTIME	5,443	5,410	5,400	4,000
5020	PART - TIME HELP	5,755	11,224	4,500	7,000
5900	FICA MATCH	36,654	36,262	38,334	39,079
5910	RETIREMENT EXPENSE - APERS	73,058	57,576	72,034	75,008
5920	GROUP INSURANCE EXPENSE	104,705	98,098	115,296	118,980
5930	UNEMPLOYMENT INSURANCE	2,632	2,816	1,540	1,540
5940	WORKERS COMP.INSURANCE	14,478	16,578	39,000	31,938
		743,692	712,622	797,294	801,494
SUPPLIES AND MATERIALS					
5090	SUPPLIES/OFFICE EXPENSE	10,420	22,625	29,705	36,405
5095	Office Equip & Small Tools	1,217	1,637	2,369	8,950
5120	VEHICLE GAS & OIL	161,551	111,652	142,052	113,150
5135	TIRES & TIRE REPAIR	44,639	38,906	42,476	39,528
5200	UNIFORM EXPENSE	4,691	4,156	4,608	4,140
		222,518	178,976	221,210	202,173
CONTRACTUAL SERVICES					
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	474	7,166	227,164	33,244
5050	ELECTRICITY	8,460	9,321	9,774	9,252
5070	TELEPHONE	4,324	4,658	4,945	4,944
5110	PRINTING & ADVERTISING	469	573	1,265	1,265
5130	VEHICLE REPAIRS & MAINTENANCE	79,145	68,728	84,900	99,450
5140	EQUIPMENT RENTAL & MAINTENANCE	48,068	31,779	34,021	24,921
5149	COLLECTION FEES	670	474	776	776
5150	OPERATING EXPENSE	659	1,119	1,026	1,026
5210	SCHOOLS & SEMINARS	1,020	2,965	2,910	1,510
5270	CITY ENGINEER EXPENSE/SALARY		3,000		0
5271	ACCOUNTING SERVICES SALARY/EXP.	2,001	5,001	8,001	8,001
5272	D.P.W. SALARY & EXPENSE	8,400	11,400	10,400	11,400
5290	BUILDING REPAIR & MAINTENANCE	4,601	10,570	4,050	4,550
5340	BUILDING/VEHICLE INSURANCE	9,104	10,596	8,887	9,400
		167,395	167,350	398,119	209,739
OTHER FINANCING USES					
5148	BAD DEBT EXPENSE	(483)	0	13,000	13,000
5156	INTEREST EXPENSE	20,663	10,224	11,110	0
5490	LANDFILL FEES	192,008	190,613	181,236	187,550
5810	DEPRECIATION EXPENSE-RECYCLING	176,146	199,355	136,614	214,500
		388,334	400,192	341,960	415,050
TOTAL APPROPRIATIONS		1,521,939	1,459,140	1,758,583	1,628,456

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL EXPENSE	2015 ACTUAL EXPENSE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
Dept 08-TRASH					
PERSONAL SERVICES					
04-08-5010	SALARIES	223,439	228,027	225,844	229,357
04-08-5011	OVERTIME	1,798	1,131	1,100	1,000
04-08-5020	PART-TIME HELP	5,755	11,224	4,500	7,000
04-08-5900	FICA MATCH	16,435	17,337	16,540	17,266
04-08-5910	RETIREMENT EXPENSE - APERS	32,812	19,310	33,182	35,010
04-08-5920	GROUP INSURANCE EXPENSE	56,211	52,058	56,301	57,996
04-08-5930	UNEMPLOYMENT INSURANCE	538	1,325	300	300
04-08-5940	WORKERS COMP.INSURANCE	5,429	7,253	18,000	14,292
		342,417	337,665	355,767	362,221
SUPPLIES AND MATERIALS					
04-08-5090	SUPPLIES/OFFICE EXPENSE	2,540	2,427	4,145	2,920
04-08-5095	Office Equip & Small Tools		137	850	1,350
04-08-5120	VEHICLE GAS & OIL	69,935	45,679	55,600	44,700
04-08-5135	TIRES & TIRE REPAIR	13,579	15,088	14,832	13,424
04-08-5200	UNIFORM EXPENSE	2,024	1,758	2,304	1,940
		88,078	65,089	77,731	64,334
CONTRACTUAL SERVICES					
04-08-5030	CONTRACT SVC.ALLOW/VOLUNTEERS	74	0		32,784
04-08-5110	PRINTING & ADVERTISING		97	100	100
04-08-5130	VEHICLE REPAIRS & MAINTENANCE	29,513	21,351	24,800	29,100
04-08-5140	EQUIPMENT RENTAL & MAINTENANCE	39,429	19,184	22,000	12,800
04-08-5150	OPERATING EXPENSE	659	1,119	1,026	1,026
04-08-5210	SCHOOLS & SEMINARS	305	990	730	510
04-08-5270	CITY ENGINEER EXPENSE/SALARY		1,000		0
04-08-5271	ACCOUNTING SERVICES SALARY/EXP.	667	1,667	2,667	2,667
04-08-5272	D.P.W. SALARY & EXPENSE	2,800	3,800	3,800	3,800
04-08-5340	BUILDING/VEHICLE INSURANCE	3,171	557	2,821	2,500
		76,618	49,765	57,944	85,287
OTHER FINANCING USES					
04-08-5490	LANDFILL FEES	28,056	23,997	21,236	27,500
04-08-5810	DEPRECIATION EXPENSE-TRASH	50,310	43,617	30,203	40,500
		78,366	67,614	51,439	68,000
Totals for dept 08-TRASH		585,479	520,133	542,881	579,842

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL EXPENSE	2015 ACTUAL EXPENSE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
Dept 77-GARBAGE					
PERSONAL SERVICES					
04-77-5010	SALARIES	214,206	186,542	202,714	205,948
04-77-5011	OVERTIME	2,839	3,601	3,300	2,000
04-77-5900	FICA MATCH	15,715	13,776	14,974	15,225
04-77-5910	RETIREMENT EXPENSE	31,580	27,721	29,684	30,672
04-77-5920	GROUP INSURANCE	38,908	33,077	39,330	43,992
04-77-5930	UNEMPLOYMENT INSURANCE	1,986	1,049	640	640
04-77-5940	WORKERS COMP.INSURANCE	6,334	6,217	16,000	14,293
		311,568	271,983	306,642	312,770
SUPPLIES AND MATERIALS					
04-77-5090	SUPPLIES/OFFICE EXPENSE	1,902	14,318	4,510	22,510
04-77-5095	Office Equip & Small Tools	838	1,500	1,519	850
04-77-5120	VEHICLE GAS & OIL	72,142	53,833	55,752	50,000
04-77-5135	TIRES & TIRE REPAIR	31,060	23,818	27,644	26,104
04-77-5200	UNIFORM EXPENSE	1,787	1,342	1,368	1,420
		107,729	94,811	90,793	100,884
CONTRACTUAL SERVICES					
04-77-5030	CONTRACT SVC./ALLOW/VOLUNTEERS		0	226,762	0
04-77-5070	TELEPHONE	4,324	4,658	4,945	4,944
04-77-5110	PRINTING & ADVERTISING	159	174	900	900
04-77-5130	VEHICLE REPAIRS & MAINTENANCE	44,669	44,973	53,350	62,350
04-77-5140	EQUIPMENT RENTAL & MAINTENANCE	5,080	9,248	6,121	6,121
04-77-5149	COLLECTION FEES	670	474	776	776
04-77-5210	SCHOOLS & SEMINARS		0	250	0
04-77-5270	CITY ENGINEER EXPENSE/SALARY		1,000		0
04-77-5271	ACCOUNTING SERVICES SALARY/EXP.	667	1,667	2,667	2,667
04-77-5272	D.P.W. SALARY & EXPENSE	2,800	3,800	2,800	3,800
04-77-5290	BUILDING REPAIR & MAINTENANCE	801	9,337	1,050	0
04-77-5340	BUILDING/VEHICLE INSURANCE	4,008	8,002	4,141	2,500
		63,178	83,333	303,762	84,058
OTHER FINANCING USES					
04-77-5148	BAD DEBT EXPENSE	(483)	0	13,000	13,000
04-77-5156	INTEREST EXPENSE	20,663	10,224	11,110	0
04-77-5490	LANDFILL FEES	163,952	166,616	160,000	160,050
04-77-5810	DEPRECIATION EXPENSE-GARBAGE	109,288	115,427	74,536	130,000
		293,420	292,267	258,646	303,050
Totals for dept 77-GARBAGE		775,895	742,394	959,843	800,762

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

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL EXPENSE	2015 ACTUAL EXPENSE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
Dept 78-RECYCLE					
PERSONAL SERVICES					
04-78-5010	SALARIES	63,322	70,089	92,632	88,644
04-78-5011	OVERTIME	806	678	1,000	1,000
04-78-5900	FICA MATCH	4,504	5,149	6,820	6,588
04-78-5910	RETIREMENT EXPENSE - APERS	8,666	10,545	9,168	9,326
04-78-5920	GROUP INSURANCE EXPENSE	9,586	12,963	19,665	16,992
04-78-5930	UNEMPLOYMENT INSURANCE	108	442	600	600
04-78-5940	WORKERS COMP.INSURANCE	2,715	3,108	5,000	3,353
		89,707	102,974	134,885	126,503
SUPPLIES AND MATERIALS					
04-78-5090	SUPPLIES/OFFICE EXPENSE	5,978	5,880	21,050	10,975
04-78-5095	Office Equip & Small Tools	379	0		6,750
04-78-5120	VEHICLE GAS & OIL	19,474	12,140	30,700	18,450
04-78-5200	UNIFORM EXPENSE	880	1,056	936	780
		26,711	19,076	52,686	36,955
CONTRACTUAL SERVICES					
04-78-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	400	7,166	402	460
04-78-5050	ELECTRICITY	8,460	9,321	9,774	9,252
04-78-5110	PRINTING & ADVERTISING	310	302	265	265
04-78-5130	VEHICLE REPAIRS & MAINTENANCE	4,963	2,404	6,750	8,000
04-78-5140	EQUIPMENT RENTAL & MAINTENANCE	3,559	3,347	5,900	6,000
04-78-5210	SCHOOLS & SEMINARS	715	1,975	1,930	1,000
04-78-5270	CITY ENGINEER EXPENSE/SALARY		1,000		0
04-78-5271	ACCOUNTING SERVICES SALARY/EXP.	667	1,667	2,667	2,667
04-78-5272	D.P.W. SALARY & EXPENSE	2,800	3,800	3,800	3,800
04-78-5290	BUILDING REPAIR & MAINTENANCE	3,800	1,233	3,000	4,550
04-78-5340	BUILDING/VEHICLE INSURANCE	1,925	2,037	1,925	4,400
		27,599	34,252	36,413	40,394
OTHER FINANCING USES					
04-78-5810	DEPRECIATION EXPENSE-RECYCLING	16,548	40,311	31,875	44,000
		16,548	40,311	31,875	44,000
Totals for dept 78-RECYCLE		160,565	196,613	255,859	247,852
TOTAL APPROPRIATIONS		1,521,939	1,459,140	1,758,583	1,628,456

CITY OF JACKSONVILLE, ARKANSAS

AG&F FOUNDATION SHOOTING SPORTS COMPLEX FUND BUDGETARY CHANGES IN REVENUES, EXPENSES, AND RETAINED EARNINGS BUDGET 2017

Revenues:

Charges for services	217,500
Other operating income	120,000
Nonoperating income	-
Total Income	337,500

Operating expenses:

Salaries, wages and employee benefits	259,193
Supplies and materials	20,031
Services and other expenses	7,125
Utilities	23,770
Repairs and maintenance	18,600
Depreciation	-
Other expense	200,000
Total Operating expenses	528,719

Net gain (loss) before Operating Transfers (191,219)

Operating transfers in 79,266

Net gain (loss) (111,953)

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 47- Shooting Sports Revenues

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL REVENUE	2015 ACTUAL REVENUE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
CHARGES FOR SERVICES					
47-00-4341	AF&G SHOOTING RANGE - FEES				100,000
47-00-4342	AF&G SHOOTING RANGE - RENTALS				25,000
47-00-4343	SHOOTING RANGE TARGETS				92,500
		<u>0</u>	<u>0</u>	<u>0</u>	<u>217,500</u>
INVESTMENT INCOME					
47-00-4710	INTEREST INCOME				0
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
MISCELLANEOUS					
47-00-4345	PRO SHOP SALES				120,000
47-00-4900	MISCELLANEOUS INCOME				0
		<u>0</u>	<u>0</u>	<u>0</u>	<u>120,000</u>
OTHER FINANCING SOURCES					
47-00-4940	INTERFUND TRANSFERS				79,266
		<u>0</u>	<u>0</u>	<u>0</u>	<u>79,266</u>
TOTAL ESTIMATED REVENUES		<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>416,766</u></u>

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 47 - Shooting Sports Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL EXPENSE	2015 ACTUAL EXPENSE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
PERSONAL SERVICES					
5010	SALARIES				74,691
5011	OVERTIME				10,000
5020	PART-TIME HELP				108,725
5900	FICA MATCH				14,593
5910	RETIREMENT EXPENSE - APERS				28,529
5920	GROUP INSURANCE				12,996
5930	UNEMPLOYMENT INSURANCE				700
5940	WORKERS COMP.INSURANCE				8,959
5970	TUITION REIMBURSEMENT				0
		0	0	0	259,193
SUPPLIES AND MATERIALS					
5090	SUPPLIES/OFFICE EXPENSE				17,350
5095	Office Equip & Small Tools<\$5000				450
5120	VEHICLE GAS & OIL				2,231
5135	TIRES & TIRE REPAIR				0
5200	UNIFORM EXPENSE				0
		0	0	0	20,031
CONTRACTUAL SERVICES					
5030	CONTRACT SVC./ALLOW/VOLUNTEERS				2,160
5050	ELECTRICITY				17,818
5070	TELEPHONE				5,952
5110	PRINTING & ADVERTISING				0
5130	VEHICLE REPAIRS & MAINTENANCE				500
5140	EQUIPMENT RENTAL & MAINTENANCE				10,600
5150	OPERATING EXPENSE				0
5210	SCHOOLS & SEMINARS				0
5290	BUILDING REPAIR & MAINTENANCE				7,500
5340	BUILDING/VEHICLE INSURANCE				4,965
		0	0	0	49,495
OTHER FINANCING USES					
5147	COST OF GOODS SOLD				200,000
5148	BAD DEBT EXPENSE				0
5810	DEPRECIATION EXPENSE				0
		0	0	0	200,000
TOTAL APPROPRIATIONS		0	0	0	528,719

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 47 - Shooting Sports Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL EXPENSE	2015 ACTUAL EXPENSE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
PERSONAL SERVICES					
47-47-5010	SALARIES				74,691
47-47-5011	OVERTIME				10,000
47-47-5020	PART-TIME HELP				108,725
47-47-5900	FICA MATCH				14,593
47-47-5910	RETIREMENT EXPENSE - APERS				28,529
47-47-5920	GROUP INSURANCE				12,996
47-47-5930	UNEMPLOYMENT INSURANCE				700
47-47-5940	WORKERS COMP.INSURANCE				8,959
47-47-5970	TUITION REIMBURSEMENT				0
		0	0	0	259,193
SUPPLIES AND MATERIALS					
47-47-5090	SUPPLIES/OFFICE EXPENSE				17,350
47-47-5095	Office Equip & Small Tools<\$5000				450
47-47-5120	VEHICLE GAS & OIL				2,231
47-47-5135	TIRES & TIRE REPAIR				0
47-47-5200	UNIFORM EXPENSE				0
		0	0	0	20,031
CONTRACTUAL SERVICES					
47-47-5030	CONTRACT SVC./ALLOW/VOLUNTEERS				2,160
47-47-5050	ELECTRICITY				17,818
47-47-5070	TELEPHONE				5,952
47-47-5110	PRINTING & ADVERTISING				0
47-47-5130	VEHICLE REPAIRS & MAINTENANCE				500
47-47-5140	EQUIPMENT RENTAL & MAINTENANCE				10,600
47-47-5150	OPERATING EXPENSE				0
47-47-5210	SCHOOLS & SEMINARS				0
47-47-5290	BUILDING REPAIR & MAINTENANCE				7,500
47-47-5340	BUILDING/VEHICLE INSURANCE				4,965
		0	0	0	49,495
OTHER FINANCING USES					
47-47-5147	COST OF GOODS SOLD				200,000
47-47-5148	BAD DEBT EXPENSE				0
47-47-5810	DEPRECIATION EXPENSE-AMBULANCE				0
		0	0	0	200,000
TOTAL APPROPRIATIONS		0	0	0	528,719

CITY OF JACKSONVILLE, ARKANSAS

EMERGENCY MEDICAL SERVICES FUND

BUDGETARY CHANGES IN REVENUES, EXPENSES, AND RETAINED EARNINGS

BUDGET 2017

Revenues:

Charges for services	1,562,200
Other operating income	200
Nonoperating income	-
Total Income	1,562,400

Operating expenses:

Salaries, wages and employee benefits	806,780
Supplies and materials	98,728
Services and other expenses	67,933
Utilities	-
Repairs and maintenance	26,377
Depreciation	75,000
Other expense	600,000
Total Operating expenses	1,674,818

Net gain (loss) before Operating Transfers (112,418)

Operating transfers in 200,000

Net gain (loss) 87,582

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 61 - EMS Revenues

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL REVENUE	2015 ACTUAL REVENUE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
CHARGES FOR SERVICES					
61-00-4386	BAD DEBTS RECOVERED	290	516	200	200
61-00-4550	MEMBERSHIP RECEIPTS	2,800	2,650	2,500	2,200
61-00-4750	AMBULANCE SERVICE BILLING	1,383,842	1,546,995	1,500,000	1,560,000
		1,386,932	1,550,161	1,502,700	1,562,400
INTERGOVERNMENTAL					
61-00-4400	GRANT INCOME		12,460	0	0
		0	12,460	0	0
INVESTMENT INCOME					
61-00-4710	INTEREST INCOME	35	8	0	0
		35	8	0	0
MISCELLANEOUS					
61-00-4900	MISCELLANEOUS INCOME	692	140	0	0
		692	140	0	0
OTHER FINANCING SOURCES					
61-00-4940	INTERFUND TRANSFERS	459,677	425,000	200,000	200,000
		459,677	425,000	200,000	200,000
TOTAL ESTIMATED REVENUES		1,847,336	1,987,769	1,702,700	1,762,400

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 61 - EMS Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL EXPENSE	2015 ACTUAL EXPENSE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
PERSONAL SERVICES					
5010	SALARIES	492,544	529,765	516,271	503,615
5011	OVERTIME	67,320	98,238	64,800	64,800
5370	STATE RETIREMENT PLAN	103,572	107,562	120,340	123,403
5900	FICA MATCH	7,770	8,976	7,213	7,057
5920	GROUP INSURANCE	85,013	87,564	83,304	83,160
5930	UNEMPLOYMENT INSURANCE	699	2,043	1,100	1,100
5940	WORKERS COMP.INSURANCE	10,858	12,433	40,000	23,645
5970	TUITION REIMBURSEMENT				
		767,776	846,581	833,028	806,780
SUPPLIES AND MATERIALS					
5090	SUPPLIES/OFFICE EXPENSE	973	1,740	1,738	1,738
5092	AMBULANCE SUPPLIES	64,639	69,075	62,500	67,950
5095	Office Equip & Small Tools<\$5000	44,491	18,611	4,625	1,700
5120	VEHICLE GAS & OIL	25,689	19,464	21,000	21,060
5135	TIRES & TIRE REPAIR	1,794	3,838	6,010	3,600
5200	UNIFORM EXPENSE	2,585	703	2,780	2,680
		140,171	113,431	98,653	98,728
CONTRACTUAL SERVICES					
5030	CONTRACT SVC./ALLOW/VOLUNTEERS	1,860	17,202	17,845	18,045
5110	PRINTING & ADVERTISING			670	670
5130	VEHICLE REPAIRS & MAINTENANCE	7,017	12,445	11,700	12,500
5140	EQUIPMENT RENTAL & MAINTENANCE	13,983	31,135	11,977	12,877
5150	OPERATING EXPENSE	383	401	403	403
5160	RADIO REPAIR & MAINTENANCE		36	1,800	1,000
5180	POSTAGE	2,339	1,932	2,100	2,100
5210	SCHOOLS & SEMINARS	9,840	24,286	33,482	42,298
5280	PROFESSIONAL DUES	945	1,545	1,545	1,635
5340	BUILDING/VEHICLE INSURANCE	2,782	2,382	2,782	2,782
		39,149	91,364	84,304	94,310
OTHER FINANCING USES					
5148	BAD DEBT EXPENSE	866,970	887,283	255,000	600,000
5810	DEPRECIATION EXPENSE-AMBULANCE	62,361	66,709	45,366	75,000
		929,331	953,992	300,366	675,000
TOTAL APPROPRIATIONS		1,876,427	2,005,368	1,316,351	1,674,818

BUDGET REPORT FOR CITY OF JACKSONVILLE
Fund 61 - EMS Appropriations

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2014 ACTUAL EXPENSE	2015 ACTUAL EXPENSE	2016 ORIGINAL BUDGET	2017 PROPOSED BUDGET
PERSONAL SERVICES					
61-61-5010	SALARIES	492,544	529,765	516,271	503,615
61-61-5011	OVERTIME	67,320	98,238	64,800	64,800
61-61-5370	STATE RETIREMENT PLAN	103,572	107,562	120,340	123,403
61-61-5900	FICA MATCH	7,770	8,976	7,213	7,057
61-61-5920	GROUP INSURANCE	85,013	87,564	83,304	83,160
61-61-5930	UNEMPLOYMENT INSURANCE	699	2,043	1,100	1,100
61-61-5940	WORKERS COMP.INSURANCE	10,858	12,433	40,000	23,645
61-61-5970	TUITION REIMBURSEMENT				
		767,776	846,581	833,028	806,780
SUPPLIES AND MATERIALS					
61-61-5090	SUPPLIES/OFFICE EXPENSE	973	1,740	1,738	1,738
61-61-5092	AMBULANCE SUPPLIES	64,639	69,075	62,500	67,950
61-61-5095	Office Equip & Small Tools<\$5000	44,491	18,611	4,625	1,700
61-61-5120	VEHICLE GAS & OIL	25,689	19,464	21,000	21,060
61-61-5135	TIRES & TIRE REPAIR	1,794	3,838	6,010	3,600
61-61-5200	UNIFORM EXPENSE	2,585	703	2,780	2,680
		140,171	113,431	98,653	98,728
CONTRACTUAL SERVICES					
61-61-5030	CONTRACT SVC./ALLOW/VOLUNTEERS	1,860	17,202	17,845	18,045
61-61-5110	PRINTING & ADVERTISING			670	670
61-61-5130	VEHICLE REPAIRS & MAINTENANCE	7,017	12,445	11,700	12,500
61-61-5140	EQUIPMENT RENTAL & MAINTENANCE	13,983	31,135	11,977	12,877
61-61-5150	OPERATING EXPENSE	383	401	403	403
61-61-5160	RADIO REPAIR & MAINTENANCE		36	1,800	1,000
61-61-5180	POSTAGE	2,339	1,932	2,100	2,100
61-61-5210	SCHOOLS & SEMINARS	9,840	24,286	33,482	42,298
61-61-5280	PROFESSIONAL DUES	945	1,545	1,545	1,635
61-61-5340	BUILDING/VEHICLE INSURANCE	2,782	2,382	2,782	2,782
		39,149	91,364	84,304	94,310
OTHER FINANCING USES					
61-61-5148	BAD DEBT EXPENSE	866,970	887,283	255,000	600,000
61-61-5810	DEPRECIATION EXPENSE-AMBULANCE	62,361	66,709	45,366	75,000
		929,331	953,992	300,366	675,000
TOTAL APPROPRIATIONS		1,876,427	2,005,368	1,316,351	1,674,818

CAPITAL IMPROVEMENT PLAN

Introduction

The City of Jacksonville's long-term Capital Improvement Plan is the process through which the City lays the groundwork for planning infrastructure improvements. This process also sets financial parameters within which future planning and capital demand forecasts can be made. Our Capital Improvement Plan enables us to provide for the orderly replacement of capital facilities and equipment and to maintain the quality and efficiency of public services, including equipment, buildings, and other improvements. One of the strongest arguments for a well-ordered plan is the ability to identify future infrastructure and capital needs prior to funding and implementation. The level of importance associated with this plan is clearly evidenced by the fact that over \$1.52 million in long-term capital projects and activities have been identified, evaluated, planned, and projected. This includes \$256 thousand in infrastructure construction improvements, \$836 thousand in equipment replacement, and \$425 thousand in drainage improvements. These infrastructure activities are considered essential elements of growth.

One of the most significant contributors to the Capital Improvement Plan is the *Jacksonville Comprehensive Development Plan*. This plan is the official statement by Jacksonville's legislative body that sets forth its major policies concerning desirable future physical development. The plan stems from considerations of the City's present condition, its past trends, and its aspirations for the future. It is comprehensive in that it takes into account the three major facets of a city's growth; land use, roadways, and community facilities. Its aim is to serve as a guide for achieving a more orderly, convenient, and attractive community. The essential elements of the plan, that were required to be adopted by ordinance, updated the Jacksonville Municipal Code through Ordinance 1226 in June 2004. In addition, in February of 2008, the City participated in a planning retreat to establish an official mission statement for the City and to formally state its vision for the future. Both of these elements are the key to the formulation of this plan. These goals are reviewed annually in a facilitated public meeting.

As a result of the community survey that was at the heart of this plan's development, numerous issues were identified as essential to the City's development. In November 2003, an election was held and City voters approved an additional 1% City sales and use tax on retail sales to facilitate implementation and development. The City began assessing the tax in January 2004. Revenues from the additional 1% tax were to be used to construct a joint education center, an outdoor family aquatics center, a training facility for the Jacksonville Police and Fire departments, other City capital improvements, and for the general operation and improvement of City facilities and services.

During the summer of 2005, the **Family Aquatics Center** (Splash Zone) opened to a most appreciative audience and was a huge success. It includes two slides, a wading pool, and a regular swimming pool with a diving board.





The City reached a milestone in October of 2008. The City's portion of the funding necessary for the **Joint Education Center**, a cooperative educational project between the Little Rock Air Force Base and the City, was delivered to the Base. Military funding was approved by the Appropriations Committee in 2008. The building was completed and they welcomed their first students in January of 2011. This joint

effort between the Air Force and our local community is a *unique venture* and further affirms the close relationship Jacksonville has with our military.

The **Police and Fire Training Facility**, which consists of a police firing range and a fire burn tower, was completed in 2011. An expansion of that project is a Public Safety building. It includes the 9-1-1 Communications Center and the Police Department along with a safe room for residents in case of an emergency. The Public Safety building was completed and occupied at the beginning of 2013.

In 2014, we had two capital improvement projects completed. The first one was the **Arkansas Game and Fish Foundation Shooting Complex**. The public shooting range has fourteen trap/skeet shooting houses, a club house with a classroom and pro shop, and two pavilions with restrooms. In 2015, we added a parking area for RVs as well as an archery range. All of this is located on 160 acres off of Graham Road. The Parks and Recreation department operates and maintains the facility. The Arkansas Game and Fish Foundation has pledged \$2 million towards the funding of the construction of the complex. The funding for this project was a five year \$2.9 million loan from Bancorp South at 1.8% interest. In 2015, this loan was rolled into a bond issue discussed later in the Debt and Capital Projects section. The estimated economic impact is projected as \$8 million per year to the community. The second project was a roundabout at the intersection of Main Street and Harris Road. The roundabout was partially funded with state funds and helps the traffic flow and pedestrian crossing.



SPECIAL PROJECTS FUND

The Special Projects Fund provides the funding framework for the major capital construction projects, storm water drainage projects, new major equipment acquisitions,

and major equipment replacements that make up the Capital Improvement Plan. The resources supporting this fund are appropriated primarily from our local sales tax revenues but also 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 long-term drainage improvement projects that may not be funded by Street Tax Turnback funds, the 3-mil road-tax, or when sufficient current Street revenue is not available to complete the projects. By nature, drainage activity affects the community as a whole and any drainage activity not accounted for in the Street Fund is planned and accounted for in this area.

An outline of the capital improvement, capital equipment, and drainage projects is listed below. This is not an exclusive list, but identifies only the projects that have reached the planning stage with sufficient information to project a realistic cost.

I. Capital Improvements

Commercial and Industrial Development - **256,299**

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.

II. Capital Drainage

Master Drainage Plan - **\$ 425,485**

The Master Drainage Plan ensures drainage in Jacksonville stays within the ditches and waterways of our community. This process entails creating detention/retention ponds, excavating existing channels, and improving channels with concrete or rock rip rap. The concentration is along major streams and tributaries of the Bayou Meto and Jack's Bayou. These two streams and tributaries create most of the flood plain and floodway issues in our community. Some of the projects in the capital drainage include: determining the flood

elevations in the Woodland Hills Subdivision for existing and future development, continuing the drainage improvement along Loop Road ditch from Northgate Drive to the railroad tracks, continue improvements along Rocky Branch, and to continue improvements along small drainage areas where new construction has created new drainage problems in the existing area. As these individual projects are identified and costs are projected, they are included in the master plan. Funds are set aside to complete these projects as well as potential problems that may arise during unusually heavy rains.

III. Capital Equipment

Disaster Recovery Fund - \$ 627,358

As a proactive approach to control damages caused by a natural disaster, the City has established a Disaster Recovery Fund. When a major disaster occurs, the City will have the ability to replace damaged equipment, provide temporary office spaces, and move all of our servers to another secure area. The amount of time the City would be providing reduced services would be minimal and full service capacity is estimated to be available within 48 to 72 hours. Without this fund, the ability to recover and the recovery time would be severely hampered.

Equipment Replacement and Grant Matching - \$ 208,860

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 - \$ 970,000

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 5th 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 a bond to the City of Jacksonville, Arkansas not to exceed \$2.5 million 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 2015 were less than \$1.2 million; this includes an early redemption in 2015 of \$150 thousand 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.

Capital Improvement Revenue Bonds - \$ 8,315,000

Arkansas Code Annotated Title 14, Chapter 164, Subchapter 4 provides the authorization and procedures for the issuance of capital improvement bonds by municipalities and counties in implementation of Amendment 65 to the Constitution of Arkansas, defining the purposes for which the capital improvement bonds may be issued. The proceeds of these bonds are to refund current short term obligations and finance the cost of various capital improvements. The breakdown is as follows:

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 had been renegotiated for 60 monthly payments at 3.175% in order to help with cash flow issues. The amount refunded by the bonds was \$1,906,894.06.

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 amount refunded by the bonds was \$1,315,866.30.

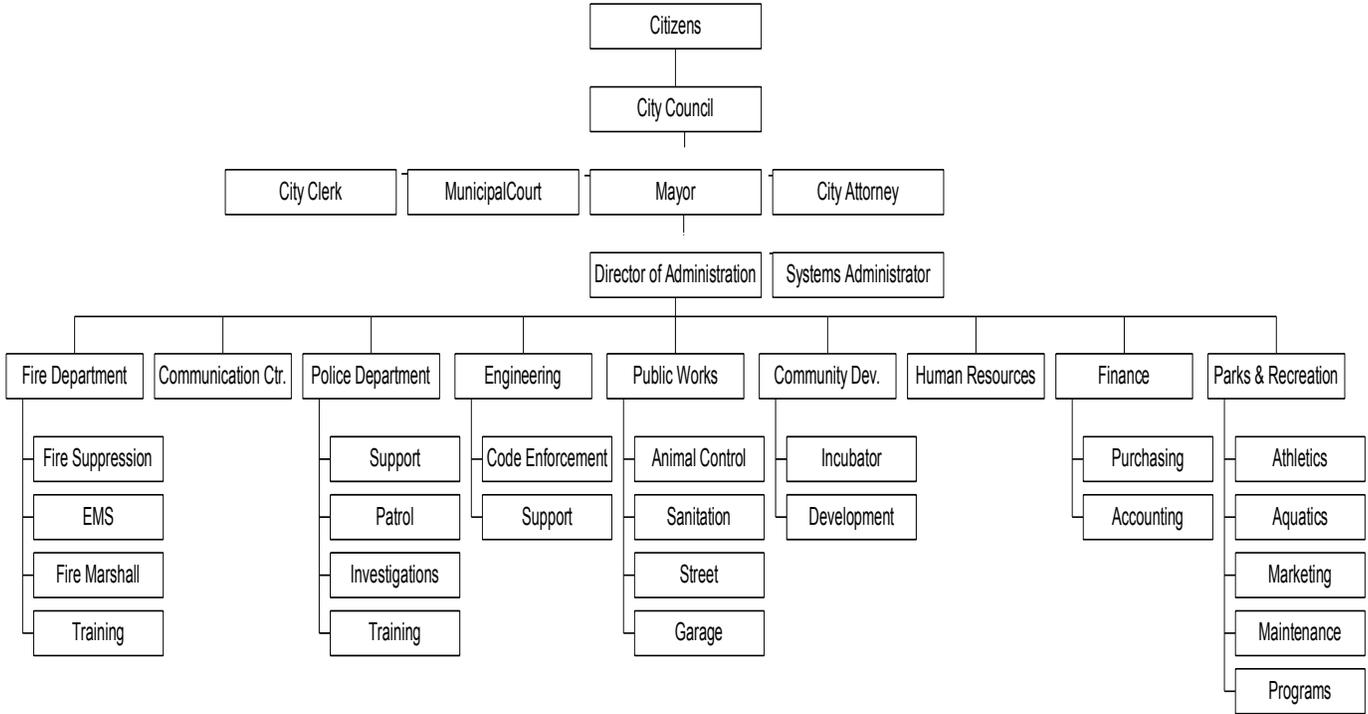
The City of Jacksonville obtained a loan in February 2013 to refinance the purchase of property on Graham Road and the construction of a public trap/skeet/archery shooting range. This loan was for 60 months at 1.8% interest. The amount refunded by the bonds was \$1,285,670.27.

The City of Jacksonville took this opportunity to finance some additional capital improvements. They include the rehabilitation of the Central Fire Station (\$400,000), purchase of three new fire trucks (\$2,101,500), replacement of playground equipment (\$85,000), construction of a roundabout at General Samuels and Harris Roads (\$750,000), rehabilitation of Splash Zone (\$551,500), and replacement of exercise equipment at the Community Center (\$60,000).

The aggregate of the bonds were \$8,815,000 for the duration of 15 years. They were sold on September 15, 2015. Any proceeds remaining after these expenditures are to be used to pay off outstanding bonds. The revenue stream for paying these bonds is from franchise fees and all donations contributed by the Arkansas Game and Fish Foundation for the Shooting Sports Complex.



City of Jacksonville Organization Chart





GLOSSARY OF TERMS

A

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

B

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

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

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

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

D

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

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

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

E

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

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

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

F

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

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

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

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

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

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

G

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

I

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

M

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

equipment to detect defects and the making of repairs.

N

Non-exempt

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

O

Obfuscate

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

Other Financing Source

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

Ordinance

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

P

Personal Services

The costs associated with compensating employees for their labor.

Prepaid Expenses

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

Property Taxes

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

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

R

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

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

S

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

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

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

T

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



Salaries and Benefits

Expenditures/expenses associated with employee salaries and benefits.

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

Supplies and Materials

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

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

Contractual Services

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

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

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

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

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

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

Capital Outlay

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

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

ORDINANCE NO. 1564 (#24 - 2016)

AN ORDINANCE ADOPTING A FISCAL BUDGET FOR 2017; 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.

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 2017 General Fund of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Funds Available for the 2017 General Fund:	\$	20,892,853.00
Budgeted Disbursements for 2017:		
1. General Government	\$	2,665,672.00
2. Public Safety		13,778,459.00
3. Judicial		517,587.00
4. Public Works		3,981,135.00
<i>TOTAL</i>	\$	<i>20,942,853.00</i>

SECTION TWO: The Budget for operation of the 2017 Street Fund of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Funds Available for the 2017 Street Fund:	\$	2,311,750.00
Budgeted Disbursements for 2017:	\$	2,311,750.00

SECTION THREE: The Budget for operation of the 2017 Sanitation Fund of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Funds Available for the 2017 Sanitation Fund:	\$	1,843,800.00
Budgeted Disbursements for 2017:	\$	1,781,515.00

Ordinance No. 1564(#24-2016)
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SECTION FOUR: The Budget for operation of the 2017 Emergency Medical Services Fund of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Funds Available for the 2017 EMS Fund:	\$	1,762,400.00
Budgeted Disbursements for 2017:	\$	1,674,818.00

SECTION FIVE: The Budget for operation of the 2017 AG&F Foundation Shooting Sports Complex of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Funds Available for the 2017 EMS Fund:	\$	416,766.00
Budgeted Disbursements for 2017:	\$	528,719.00

SECTION SIX: 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 2017 Annual Budget, as approved, shall be attached hereto and made a part hereof.

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

SECTION EIGHT: If the City Government is to operate in an economical and efficient manner, it is imperative that a Budget be adopted for the guidance and instruction of said aforementioned funds. Therefore, to promote the public welfare, health, and safety, an emergency is hereby declared to exist, and this Ordinance shall be in full force and effect on and after January 1, 2017.

APPROVED AND ADOPTED THIS _____ DAY OF DECEMBER, 2016.

CITY OF JACKSONVILLE, ARKANSAS

GARY FLETCHER, MAYOR

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ATTEST:

APPROVED AS TO FORM:

SUSAN DAVITT, CITY CLERK

ROBERT E. BAMBURG, CITY ATTORNEY