

CITY OF JACKSONVILLE, ARKANSAS



Blue Angels at 2012 LRAFB Air Show

2013 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 Little Rock National Airport, and the Little Rock River Port.

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

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

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

A diverse mix of industries includes the Little Rock Air Force Base (LRAFB) and twelve manufacturing firms. The airbase is assigned 5,331 active duty personnel and employs 1,609 civilians. The manufacturing sector employs about 1,000 people making products

such as construction lasers, polyester resin, custom wood cabinetry, appliance face plates, portable fans, ventilation louvers, plastic manhole forms, wire rope fittings, and hardwood floor finishes.

Tourists are attracted to such annual events as the Wing Ding Festival, the Jacksonville Business Expo, the Patriotic Spectacular Show, the Jacksonville Holiday Arts and Crafts Show, and Civil War re-enactments. Hometown warmth is never more evident than during the annual Holiday Lighting Ceremony and the annual Christmas Parade down Main Street. The biennial Little Rock Air Force Base Air Show attracts more than 250,000 people during its weekend event. In addition to our annual events, tourists are also attracted to our 12 shopping centers, 8 flea markets, 1 farmer's market, and 41 restaurants. We have 7 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 Civil War Park. It is on the tour of Civil War battlefield sites because it was the site of a decisive battle during the Little Rock Campaign. It currently has 4 canons, a barn, three log cabins, and an outhouse that replicate the past along with 20 educational panels and historical markers. The LRAFB is the largest C-130 base in the world and is the training center for C-130 crews. The City of Jacksonville has a C-130 on display at the front gate of the Airbase and also one in front of the community college. Pre-arranged base tours are available.

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

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

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

City of Jacksonville, Arkansas

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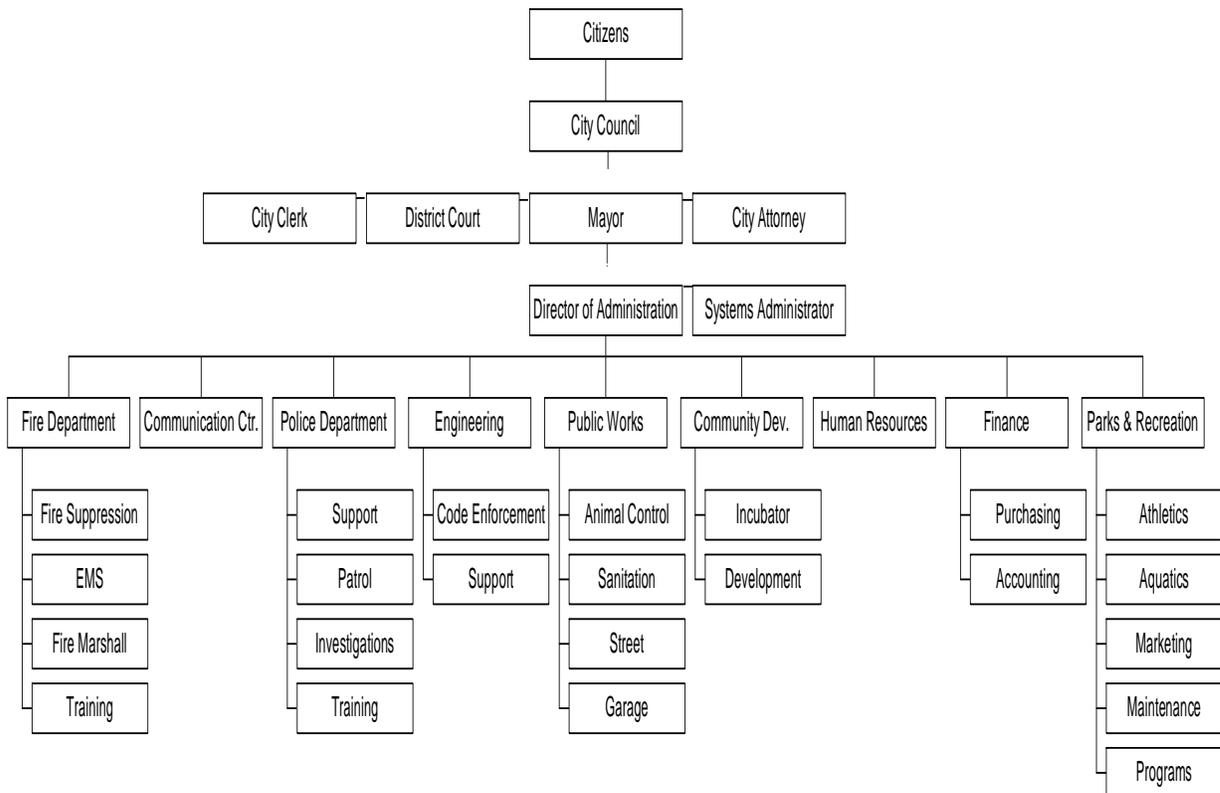
CITY OF JACKSONVILLE, ARKANSAS

City Council and Other Elected Officials

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

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

Organizational Structure



CITY OF JACKSONVILLE, ARKANSAS BUDGET DOCUMENT

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

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

Budget Message

This section begins with a brief review setting forth the budgetary plan and objectives, as proposed by the Mayor, for 2013. 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 2013 budget and operating plan and financial policies for the City. These policies include: Revenue Policy, Expenditure Policy, Capital Improvement Policy, Debt Policy, Reserve Policy, Investment and Cash Management Policy, and Financial Reporting Policy.

Fund Summaries

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

Department Summaries

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

- (1) Function Overview – this section provides a brief summary of total expenditures and significant changes.
- (2) Department Expenditure Summaries – this section reflects expenditures by category in a format that includes Actual 2010, Actual 2011, Budgeted 2012, Amended Budgeted 2012 and Budgeted 2013 figures.

Capital Improvement Plan and Debt

This section contains a synopsis of the 2013 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 20, 2012
Members of City Council and
Citizens of Jacksonville

I am pleased to submit the Budget for 2013 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 2013 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 (JCDP) created through an intensive citizens' survey as well as the principles and goals arising from the 2008 Strategic Planning Retreat. These goals are reviewed annually in a facilitated public meeting. Each department will be focusing upon key action item(s) to facilitate attaining these goals while continuing to produce high quality municipal services in a cost efficient and cost effective manner.

2013 Budgetary Goals

Some of the budgetary goals for 2013 are:

- *To produce a manageable budget for the General Fund which includes a provision for employee increases*
- *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 2013 Budget is directed toward continued implementation of the goals of the JCDP 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 2012 fiscal year showed a slight increase for the City of Jacksonville compared to 2011. Sales taxes for operations and capital increased by 3.9% overall with operational and capital costs increasing by 5% when compared to the prior year. Interest earnings continued to decline in 2012 as did utility franchise fee collections; however, overall revenue projections have slightly increased for 2013 due to an increased tax base resulting from annexation of additional property.

Due to a change in accounting policy, two special revenue funds were closed into the General Fund during 2012. This resulted in actual amounts for County and City sales tax being recorded in the General Fund instead of only the allocated transfers. Another change was recording the 9-1-1 receipts in the General Fund. These additional revenues also created an increase in transfer out to capital project funds.

The 2013 economy is likely to be volatile and, therefore, revenue estimates have been conservatively developed. The national economic conditions encountered in the United States are likely to affect not only all of the country, including the citizens of Jacksonville, but have international impacts as well. Due to annexations, County and City Sales tax revenues are anticipated to increase. Collections of fees and intergovernmental revenue will show a slight increase.

Budgetary Guiding Principles

Goals have been established by the Administration and City Council for 2013. 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 will house the Police department and 911 Center along with a Safe Room for residence, is anticipated to be completed by the end of 2012. Maintenance of our Local Area Network (LAN) is focused at maintaining software and computer equipment on a cycle that keeps replacement costs of outdated equipment spread over time so as not to burden any one year with those costs.

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

A significant event in the 2013 budget is the anticipated public shooting range for trap, skeet, and 3-D archery. The shooting range will be a joint venture between the City of Jacksonville

and the Arkansas Fish & Game Foundation. It will be maintained and operated by the City of Jacksonville's Park and Recreation Department. The cost of the construction is estimated to be \$3 million with an economic impact of \$8 million per year to the community.

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

Conclusion

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

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

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

Gary Fletcher, Mayor

BUDGET EXECUTIVE SUMMARY

Introduction

The purpose of this summary is to present the City's operating programs in a comprehensive, yet clear and easily read format, for fiscal year 2013 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 2012 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 2013 total \$25.6 million representing an increase of 1.4 % from the amended 2012. This budget is formulated with the two Enterprise Funds being budgeted on an accrual basis with department level capital expenditures included in the Governmental Funds (General Fund and Street Fund) and excluded in the Enterprise Funds (Sanitation Fund and Emergency Medical Services Fund), which are budgeted on the modified accrual basis.

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

Summary of Fund Expenditures (In Dollars)

Category	Amended 2012	Proposed 2013	Change in Dollars
Personal services	\$ 17,046,639	\$ 17,696,846	\$ 650,207
Supplies and materials	1,346,842	1,368,490	21,648
Contractual services	4,030,810	4,119,788	88,978
Depreciation	245,103	247,994	2,891
Landfill fees	219,000	199,000	(20,000)
Bad debt	267,816	275,000	7,184
Total Operating Expenditures	<u>23,156,210</u>	<u>23,907,118</u>	<u>750,908</u>
Capital outlay	1,232,503	1,183,024	(49,479)
Transfers	883,539	542,000	(341,539)
Total Expenditures	<u>\$ 25,272,252</u>	<u>\$ 25,632,142</u>	<u>\$ 359,890</u>

Summary of Fund Expenditures (% of Total Budget)

Category	Amended 2012	Proposed 2013	% Change
Personal services	67.45%	69.04%	1.59%
Supplies and materials	5.33%	5.34%	0.01%
Contractual services	15.95%	16.07%	0.12%
Depreciation	0.97%	0.97%	0.00%
Landfill fees	0.87%	0.78%	-0.09%
Bad debt	1.06%	1.07%	0.01%
Total Operating Expenditures	91.63%	93.27%	1.64%
Capital outlay	4.88%	4.62%	-0.26%
Transfers	3.50%	2.11%	-1.38%
Total Expenditures	100.00%	100.00%	0.00%

It should be noted that total percentage of budget spent on operating expenditures increases by 1.64% in 2013 as compared to 2012, while Capital Outlay decreases by .3% from 2012.

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

Fund Totals as Percent of Total Budget

Fund Level	Amended 2012		Proposed 2013	
	Budget	% Total	Budget	% Total
General Fund	\$ 20,074,501	79.43%	\$ 20,260,371	79.04%
Street Fund	2,199,211	8.70%	2,326,024	9.07%
Sanitation Fund	1,902,698	7.53%	1,903,556	7.43%
Emergency Medical Services Fund	1,095,842	4.34%	1,142,191	4.46%
Total - All Fund Levels	\$ 25,272,252	100.00%	\$ 25,632,142	100.00%

The General Fund is the largest fund, accounting for \$20.3 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 2013 Budget provides funding for activities totaling approximately \$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 2013 operating plan for the Street Fund is the completion of several drainage and sidewalk projects. While weather often requires deviation from the original plan, changes in priorities play havoc on manpower intensive activities. In addition, the intersection of Main and Harris will undergo a major renovation to improve traffic flow and appearance of the area.

The Sanitation Fund is one of the City's two enterprise funds. Its purpose is to provide garbage, trash, and recycling pickup activities for the City. The recycling program continues to serve as a model program in the State based on its design and focus. The sanitation department implemented an automated garbage pick up system in 2011. Activity costs supported through this operation are approximately \$1.9 million. This fund is designed to be self-supporting through the collection of user fees. The Sanitation Fund recognizes depreciation on its capital equipment and, to the extent revenues become available, funds a depreciation reserve for the replacement of that equipment.

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 2013 are approximately \$1.1 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 2012	Expenditures/ Expense Budget 2013	Percentage Change
General Fund	\$ 20,074,501	\$ 20,260,371	0.93%
Street Fund	2,199,211	2,326,024	5.77%
Sanitation Fund	1,902,698	1,903,556	0.05%
Emergency Medical Services Fund	1,095,842	1,142,191	4.23%
	\$ 25,272,252	\$ 25,632,142	1.42%

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

Personnel costs in the General Fund rose by 4.5% while the Street Fund rose by 1.4% which reflects a small raise of \$500 for each employee. 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 declined by 5.4% in the General Fund due to a decline in office equipment and small tools while they rose by 38.5% in the Street Fund with vehicle fuel and oil playing a large part in that change. The decline in office equipment is due to most of the furniture for the new public safety building being purchased in 2012.

Contract services in the General Fund decreased by 7.4%. This decrease was caused by a reduction in equipment repair and maintenance. The Street Fund decreased by 2.2% due to a reduction in equipment repair and maintenance.

Capital outlay decreased 23.4% for 2013 in the General Fund. This decrease was caused by a reduction in equipment purchases. The Street Fund increased 12.3% due to increase in drainage repairs.

As a general note, the General Fund maintains a contingency expenditure category for fiscal year 2013. 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 63 days of operational costs with a target of 60 days (16%) being the most desirable according to our reserve policy. The 2013 budget uses \$659,234 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 .05% increase in the 2013 budget compared to 2012 due to vehicle repairs & maintenance. The Emergency Medical Services Fund has a 4.2% increase in 2013 compared to 2012 due to equipment repair and maintenance and training and seminars.

The City will strive to maintain the same high level of service to its citizens for fiscal year 2013 while keeping operational cost increases within reasonable parameters and servicing the new salary plan. This is proof that the City is being managed effectively and efficiently. Focusing on cost containment, maintaining performance level standards, and focusing on Jacksonville's future growth and needs accomplish this.

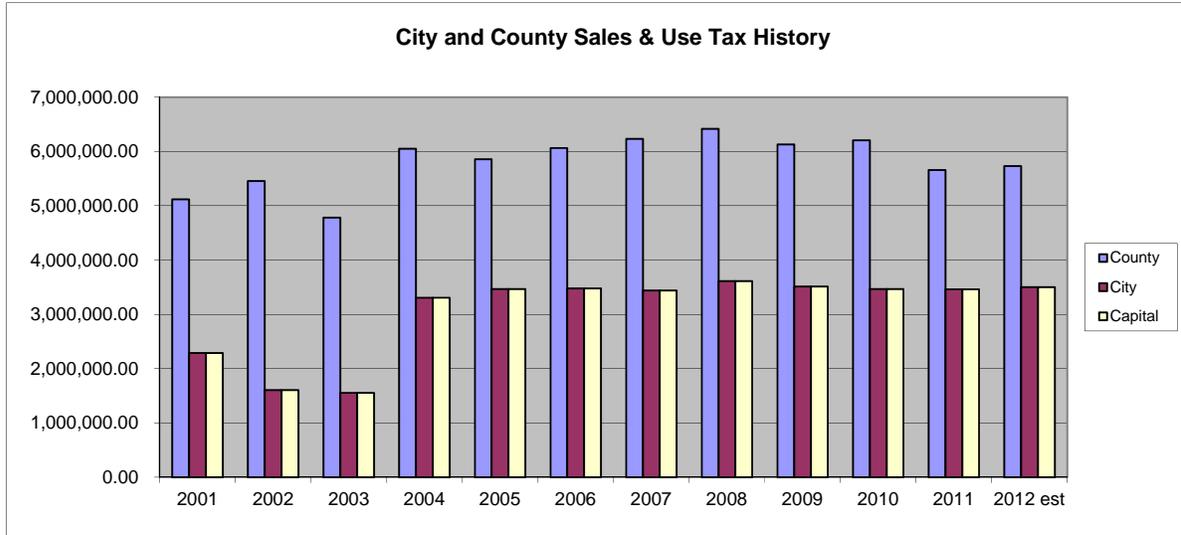
SELECTED REVENUE GRAPHS

The graphs that follow provide information on trends for the major revenue sources showing the most recent ten years.

Sales Tax

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

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

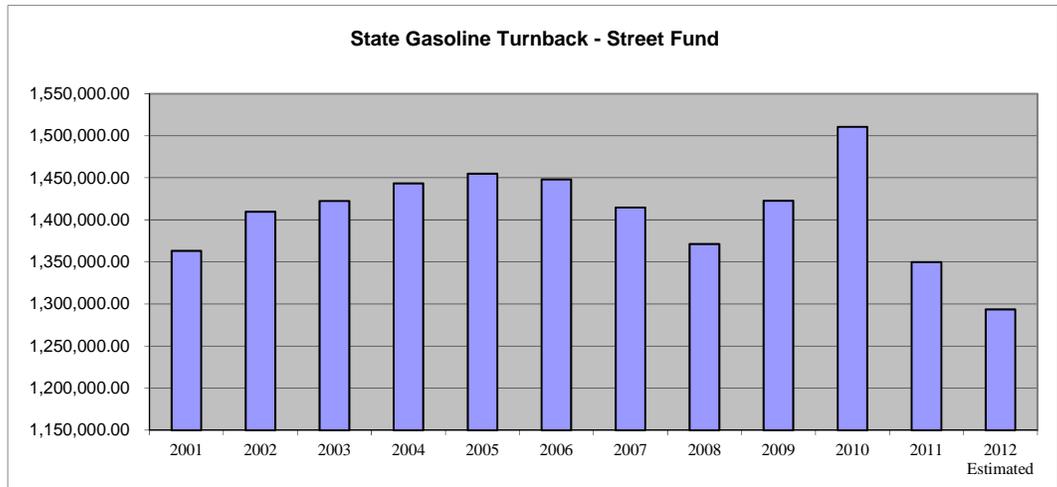
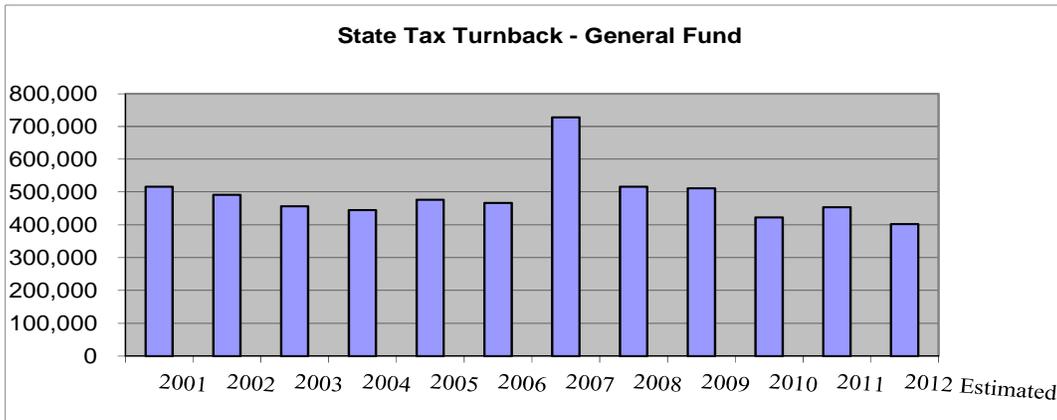


The Pulaski County Sales and Use Tax (County) began assessing a one-cent sales and use tax on retail sales in the County in April of 1982. The tax is distributed on a per capita basis computed as Jacksonville’s share of the County population. In April 2001, as a result of the 2000 census, the City’s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

State Tax Turnback

Jacksonville receives State tax turnback funds each year in both the General Fund and the Street Fund. The distribution amount is a per capita share of the State’s population. For the coming year, the Arkansas Municipal League (AML), the advocate for Arkansas cities, has estimated that the per capita share for the General Fund will be \$16.5, and for the Street Fund \$44.85 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 distribution to the General Fund is unrestricted as to use, but the Street Fund portion must

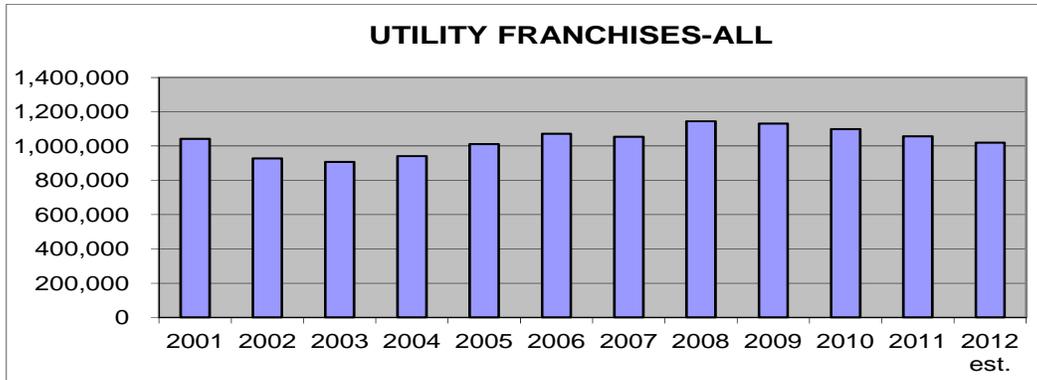
be used for street maintenance, repairs, and operating costs of the Street Department including the purchase of equipment or paying for capital projects.



For the Fiscal Year 2013, the Street Fund anticipates the completion of approximately \$595 thousand in capital projects which include drainage, the seven year asphalt plan, and the master sidewalk plan.

Utility Franchise Fees

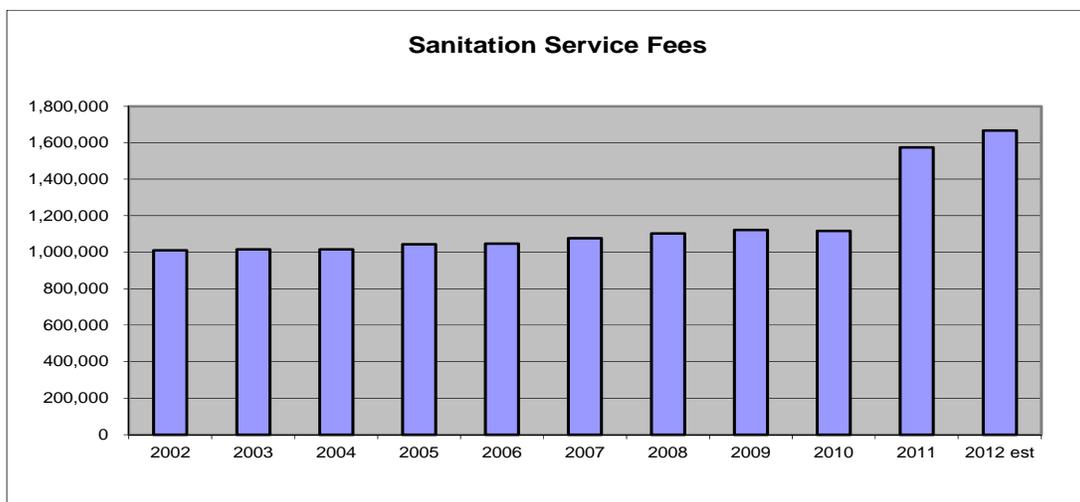
Acting by ordinance or resolution of its council, board of directors, or commission, every city and town shall have jurisdiction to determine the quality and character of each kind of, and rates for, product or service to be furnished or rendered by any public utility within the city or town and all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



Over the last ten years we have seen a slight increase in the revenues generated from these franchise fees. However, in the past two years, there is evidence of a slow decline in these revenues. The ordinances regarding these franchise fees will need to be reviewed to determine if we are collecting the full 4¼% allowed.

Sanitation Service Fees

The Sanitation Fund is an enterprise fund which accounts for all the financial activity associated with the operation of the City’s Sanitation Department. This fund is intended to be totally self-supporting. Its primary source of revenue is the user charges levied on customers, franchise fees for commercial waste haulers, and recycling income. The primary revenue is the sanitation service fee for collection of garbage, yard waste, and other than yard waste items and recycling. The City implemented a rate increase in 2011 in order to help offset some of the cost for a new automated garbage pick up system that has been financed over the next 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, 2012
Revenue Bonds, Series 2006	3.625-4.5%	2012-2036	\$1,800,000

The City of Jacksonville has obtained several short term financing that require repayments over the next five years. The first short term loan was for the purchase of Sanitation equipment. This loan was at 3% interest and will be repaid from revenue arrived from sanitation fees. The balance on this loan is \$1,037,082. The next short term financing agreement was with Motorola for the purchase of 9-1-1 Communication equipment. This financing was at 0% interest and will be paid back with revenue arrived from 9-1-1 receipts and sales tax revenues. The first payment on this loan is due at the beginning of January 2013. The balance of this agreement is \$ 2,500,000. Another loan was obtained for completion of capital improvement projects. This loan was at 2.249% interest and will be paid back with sales tax revenues. The balance on this loan is projected to be \$3,100,000. Payments will begin in 2013 for this loan.

In addition to these financing agreements, the city entered into an agreement for financing the purchase of property for the new public shooting range. This agreement is for 45 days with 0% interest. The balance owed is \$480,385. Additional funding will be needed for the completion of the shooting range. The City is anticipating the construction cost to be approximately \$3.2 million. The City's portion is estimated at \$600,000 with the Arkansas Game and Fish Foundation donating \$2 million and Pulaski County donating the work on the parking lot. Early predictions are that the new loan will be paid

off within three years instead of five. Additional information regarding the debt of the City of Jacksonville is located in the Capital Improvement Plan section of this document.

Staffing Levels

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

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

Matching Staffing to Demand

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

During the 2013 budget meetings, City Council approved the recommendation that no new positions be added to our current staff in order to maintain a “no increase” budget. However, we moved an employee from City Mechanics to work directly under the Director of Public Works. That person will be responsible for all building maintenance for all properties owned by the City. That person will also be a fill in for City Mechanic when needed. Parks and Recreation moved some of their employees around to staff the new shooting range. 9-1-1 Communications now has full time employees with support staff from the Police and Fire departments filling in when needed.

The following chart shows staffing levels purposed for FY 2013.

Authorized Positions – 2013

	<u>Full Time</u>	<u>Part Time</u>	<u>Elected</u>
General Fund			
City Clerk	1		1
City Council			10
Police Department	91		
Grant Funded Police Officers	3		
Fire Department	56		
Office of the Mayor	1		1
City Attorney	1		1
9-1-1 Emergency Response	13		
Municipal Court	5	3	1
Finance Department	8		
Human Resources	3	2	
Animal Control	5	1	
Director of Public Works	2		
Engineering Department	4		
Code Enforcement	4		
Director of Administration	1		
City Mechanic	2		
Information Technology Department	2		
Parks & Recreation	24	24	
General Total	<u>226</u>	<u>30</u>	<u>14</u>
Street Fund			
Beautification	5		
Street Department	14		
Street Total	<u>19</u>	<u>-</u>	<u>-</u>
Sanitation Fund			
Garbage	8		
Trash	6		
Recycling	3		
Sanitation Total	<u>17</u>	<u>-</u>	<u>-</u>
Emergency Medical Services Fund			
Emergency Medical Services	12		
CDBG			
Community Development	1	1	
Staffing Totals	<u>275</u>	<u>31</u>	<u>14</u>

BASIS OF ACCOUNTING AND THE BUDGET PROCESS

Basis of Accounting

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

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

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

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

The Budget Process

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

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

Annual budgets are legally adopted for the operating funds which include the General Fund, Street Fund, Sanitation Fund, and the Emergency Medical Services Fund.

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

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

The Budget Organizational Structure

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

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

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

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

FISCAL PERFORMANCE POLICIES

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

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

Revenue Policies

1. The City will strive to maintain a diversified and stable revenue base that will equitably distribute the burden of supporting City services and will protect the City from short-term fluctuations in any one revenue source.

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

Operating Expenditure/Expense Policies

1. The Mayor will propose, and the City Council will adopt, a balanced operating budget in which expenditures/expenses will not be allowed to exceed reasonably estimated resources and revenues. Basic and essential services provided by the City will receive first priority for funding.
2. The City will estimate expenditures/expenses on an objective and reasonable basis. Operating expenditures/expenses will be projected on a five year basis with an annual update.
3. The City will establish service measurements for all program areas when feasible. The service measures will reflect the demand, workload capability, and projected outcomes for the program to accomplish its goals and objectives.
4. Annual budgets shall be legally adopted for the four operating funds – General Fund, Street Fund, Sanitation Fund, and Emergency Medical Services Fund. Project budgets shall be approved for major capital projects.
5. The City will provide access to appropriate retirement plans for its employees. The City will make contributions for eligible employees at the level defined for the respective retirement plans.
6. The City will encourage delivery of services by other public and private organizations whenever and wherever greater efficiency, effectiveness, and service can be expected, as well as to develop and internally use technology and productivity advancements that will help reduce or avoid increasing personnel costs. The intent is to control personnel costs as a portion of the total budget, to

more productively and creatively use available resources, and to avoid duplication of effort and resources.

7. The City will maintain a budgetary control system to help it adhere to the adopted budget and will prepare and maintain a system of regular fiscal reports comparing actual revenues and expenditures/expenses to budgeted amounts.
8. All budgets will be adopted on a basis consistent with generally accepted accounting principles (GAAP) except for depreciation expense in the applicable funds.
9. All appropriations lapse at year-end. Any encumbrance appropriated at year-end may be re-appropriated by the City Council in the subsequent year.
10. The legal level of budgetary control is at the fund level. However, each department will be given the opportunity to participate in the budget process.

Capital Improvement Policies

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

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

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

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

Debt Policies

1. The City will pay for all capital projects and capital improvements on a pay-as-you-go basis using current revenues whenever possible and practical. If a project or improvement cannot be financed with current revenues, debt will be considered. Debt issuance shall be used only after considering alternative funding sources such as project revenues, federal and state grants, and special assessments.

2. The City will maintain a policy of full disclosure on financial reports and bond prospectus.
3. The scheduled maturity of bond issues should not exceed the expected useful life of the capital project or improvement financed.
4. The City will monitor compliance with bond covenants, adhere to Federal arbitrage regulations, and abide by the provisions of the Securities and Exchange Commission (SEC) Rule 15c 2-12 concerning primary and secondary market disclosure.
5. The City will encourage and maintain communications with financial bond rating agencies and continue to strive for improvements in the City's bond rating.
6. The City will require that the total annual payments for debt service not exceed 25% of total operating revenues of the applicable fund.
7. The City will coordinate its debt issuances with other local government agencies in an effort to review overlapping debt in the community.
8. The City will seek refinancing of outstanding debt if it is determined that the City will benefit by reduced interest expense over the remaining life of the debt.

Reserve Policies

The City will maintain an operating contingency reserve to:

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

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

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

Investment and Cash Management Policies

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

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

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

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

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

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

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

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

Financial Reporting Policies

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

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

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

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

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

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

FUND SUMMARIES

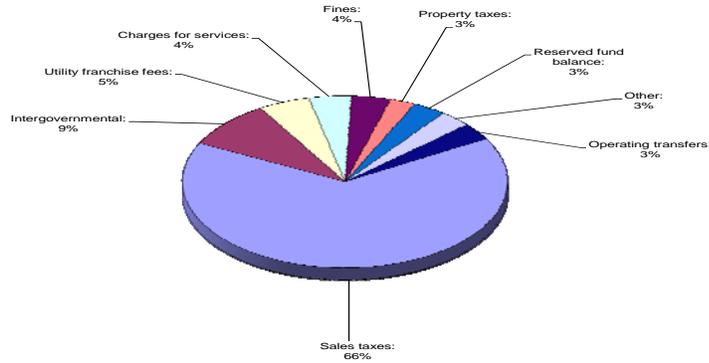
The General Fund

The budget for general operations of the City of Jacksonville for 2013 will be approximately \$20.3 million. This is only a slight increase from \$20.1 million for the amended 2012 budget. This increase comes from contract services and utilities. It is only natural that the General Fund attracts the most attention during the budgetary process. In this fund, most of the critical issues affecting the community occur.

Revenues by Category

The main sources of revenue for the General Fund are sales taxes, tax turnback funds, fines, and utility franchises. The City of Jacksonville is one of the few Arkansas cities that do not levy a property tax for general operations. Sales taxes provide \$13.3 million of the General Fund budget or 66% of anticipated revenues and consist of both the City and County one-cent sales taxes, and an alcoholic beverage tax. The additional one-cent City sales tax that became effective January 1, 2004 is restricted in its initial phase to the projects designated by the voters when they approved the levy in November 2003. The estimated cost of these projects is \$12 million. During the process of accomplishing these projects, no portion of these taxes was allocated to other costs of operations. This pay-as-you-go strategy saved several hundred thousand dollars in bond and financing costs, funds that were used to ensure the public received exactly what they voted to build. Inter-governmental revenues such as State tax turnback revenues and state and federal grants provide approximately 9% of the budget or \$1,804,162 which is a slight increase from \$1,761,965 in 2012. Utility franchises contribute just over \$1 million or 5% of budgeted revenues. The remaining revenues originate through internal service reimbursements, charges for outside services, fines & forfeitures, interest income, and operating transfers.

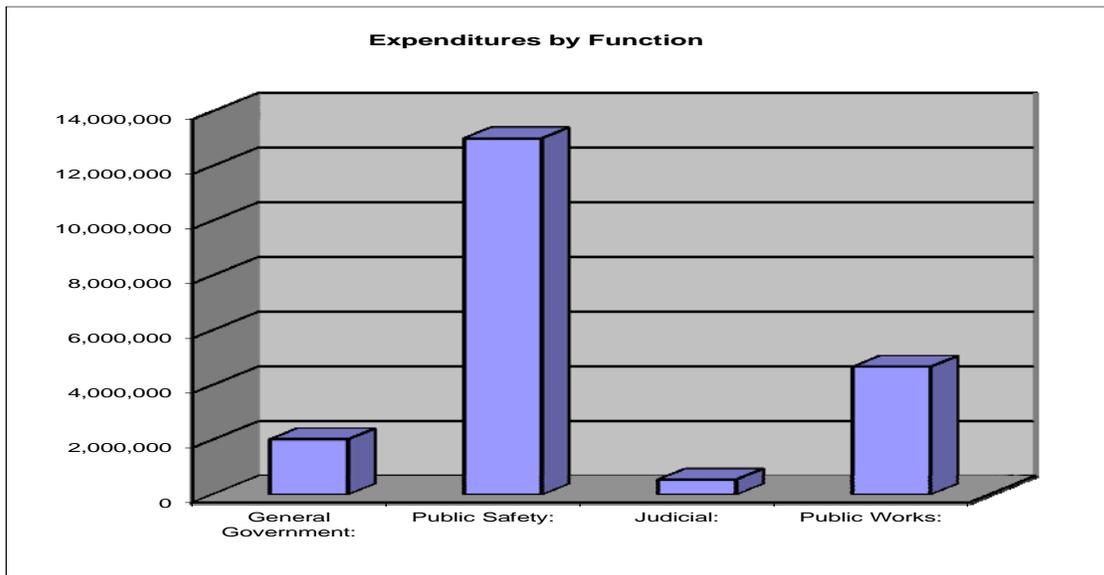
Revenue Sources by Type



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

Expenditures by Function - Your tax dollars at work

The General Fund expenditure budget appropriates \$20.3 million for operations. It is divided into four primary functional areas - General Government, Public Safety, Judicial, and Public Works. As the graph indicates, 64% of the budget



is directed toward Public Safety. This function includes Police and Fire protection, 9-1-1 emergency response, and Animal Control activities. The City Attorney's office and the District Court make up the Judicial Functions and account for 3% of the overall budget. General Government, which includes all administrative functions, including human resource activity, accounting, purchasing, and internal fleet services, accounts for 10% of expenditures. Finally, the Public Works Function, which crosses a broad range of activities, accounts for 23% of expenditures. This includes all engineering services, code enforcement, parks operations, and operating expenditures for the Nixon Library, support of the Jacksonville Elderly Activities Program, the W.A.G.E. program, and tourism and promotion activities. This allocation percentage distribution does not usually change between years unless there is an unusual non-recurring event anticipated during the coming year.

Major Items New for 2013

- As noted earlier, the City continues to follow the position and classification salary recommendations. To the extent revenues are available; the City strives to bring Jacksonville's salaries in line with cities of comparable size and levels of service. The total General Fund increase in salary cost for 2013 is \$658 thousand. This increase reflects the changes as a result of maintaining the salary plan, implementing a small raise, and increased costs associated with that change.
- The new Public Safety building should be completed by the end of 2012. The 9-1-1 Communications and part of the Police Department will be moving into it as soon as it is ready. The 9-1-1 Communications Department has entered into a five year contract with Motorola for new equipment and radios. The radios will be used by the Police Department.
- Due to changes in technology and the requirement for additional electronic processing, the City's website will be enhanced to make communications between our citizens and city offices more "user friendly".
- The community is excited about getting a public trap and skeet shooting range. The completion of construction is projected for mid-summer. It will have economic impact on the community of an estimated \$8 million per year. Not only will the City of Jacksonville see an increase in revenue, but so will the surrounding communities and Pulaski County. The shooting range will bring in people from all over the state which will increase other business around town.

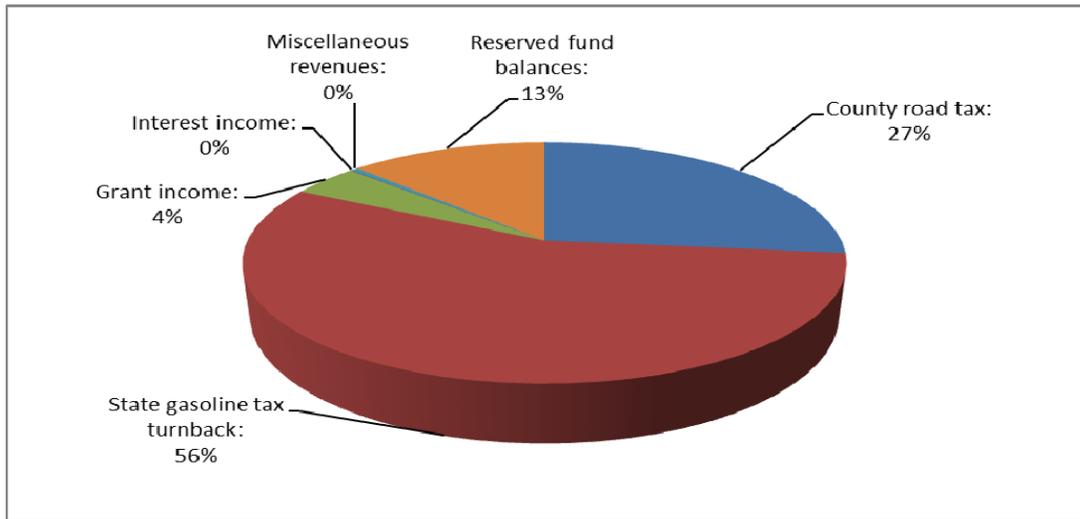
The Street Fund

The Street Fund budget for 2013 is approximately \$2.3 million, representing an increase of \$126,813 from the 2012 budget. The Street Fund, unlike the other operating funds of the City, is an activity intensive fund driven by the long-term needs of the City's streets and drainage infrastructure. To accomplish these tasks, heavy equipment is required. By virtue of the cost of these large pieces, a scheduled replacement is an essential element.

This year, a dump truck, skid steer loader, and sand and salt spreader are scheduled for replacement along with a purchase of a new Dixie Chopper.

Revenues

Street Fund revenues are derived primarily through gas turnback funds, accounting for 56% of projected revenues and the 3-mil road tax accounting for 27% of revenues. In 2013, 13% of project funding will come from prior years' revenues that are reserved for special projects, investment income, and other miscellaneous revenues. Reserves are only for projects that had been previously funded through current revenues but delayed due to weather, engineering, or other unforeseeable setbacks.



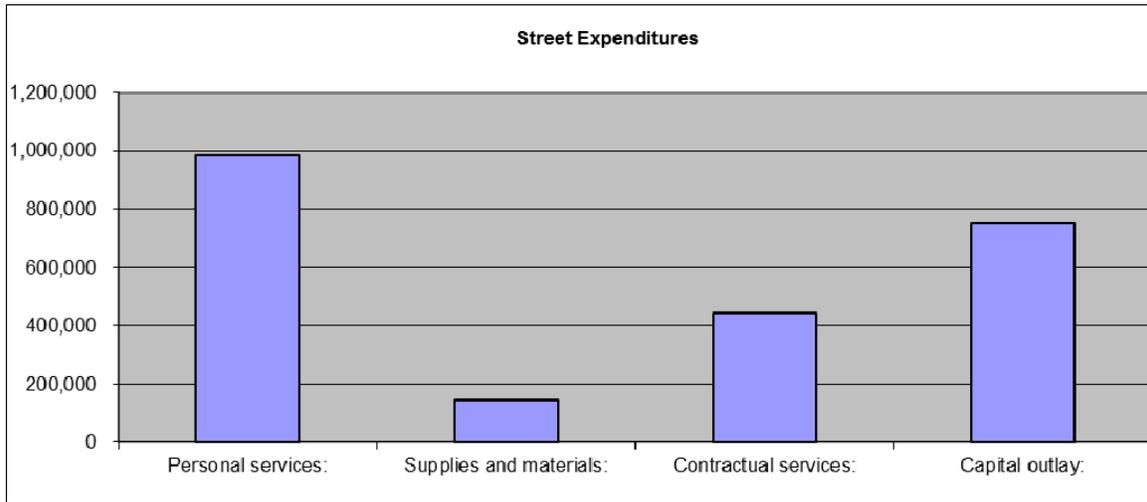
Similar to the General Fund, the state of the economy and State funding issues have seen the largest revenue source, the State gasoline tax turnback, remain static. Revenue flows over the past several years have remained flat with the impact of economic slow down exhibiting itself in the static nature of State gas turnback funds. The State distributes these funds. During the November 2012 election, voters passed a .05% tax for the state to make improvements on roads and highways. This will become effective July 2013 so the cities will begin seeing their portion in September. 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 2013 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 32.3% 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.



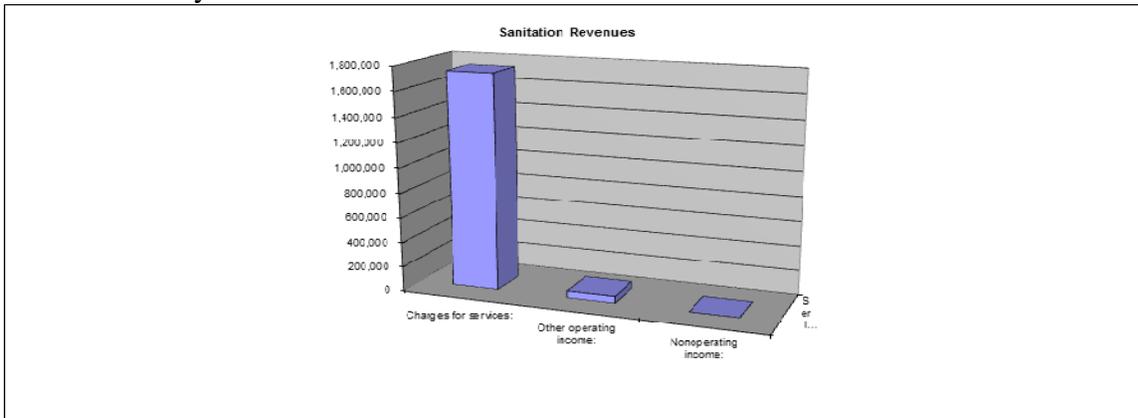
Some of the major street activities for 2013 are:

- **Drainage Projects.** Our program to stabilize and connect several main drainage channels will again make inroads into the long-range street drainage plan; \$270,000 is planned this year toward that goal. Included in that plan are Redmond Road, South Oak, Stonewall Drive, and two areas on Highway 161.
- **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; \$100,000 is budgeted in 2013 toward that goal.
- **Equipment Purchases.** The Street and Beautification Departments are continually using mowers and tractors to keep our City maintained. These large pieces of equipment wear out from extensive everyday use. This year’s equipment purchases are for replacement of a dump truck, a skid steer loader, and a sand and salt spreader along with the purchase of a new Dixie Chopper.

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 97% of revenues are provided through this source. Customer rates were increased in 2011 to help offset the debt incurred in financing the new automated pick up system.

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



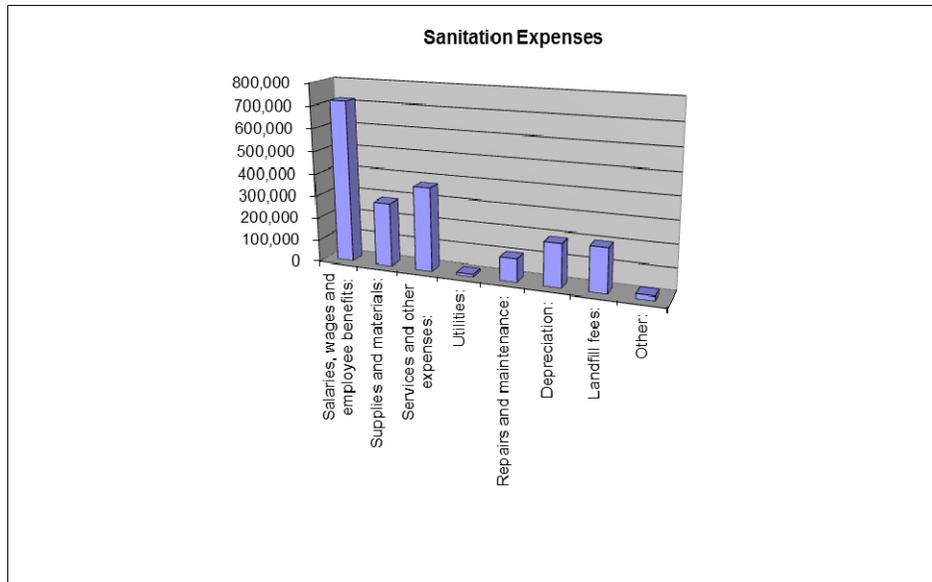
In the past several years, the role of the Sanitation Fund has increased to keep pace with environmental issues. Jacksonville was one of the first cities in Arkansas to initiate an active recycling program and the result was one that has served as an example or standard for the State. Jacksonville's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

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

Funding operational costs presents a challenge

For 2013, the projected net operating loss is estimated at almost \$105,256. Rising fuel costs affect the increase in operating cost. However, the increase in user fees help offset some of those expenses resulting in a lower operating loss than 2012. The revenue stream directly follows the changes in new construction and as such makes operational costs more predictable.

Since Sanitation is a service entity, 38% of cost is in salaries, wages, and employee benefits. This has decreased since fewer employees are needed to operate the new automated system.



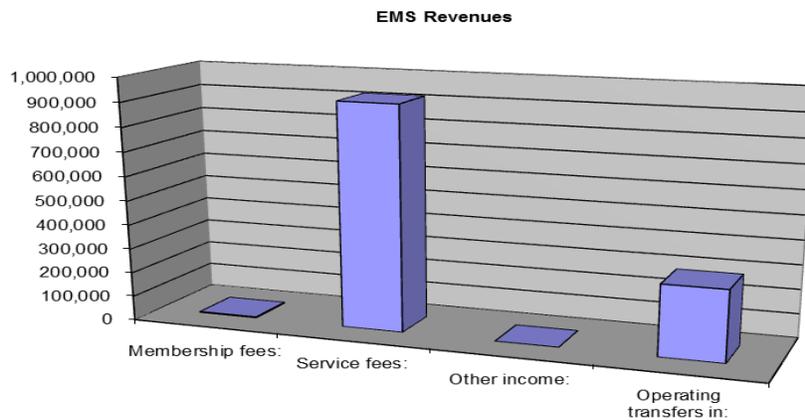
Garbage, trash, and recycling vehicles are constantly on the road providing sanitation services to Jacksonville residents. Vehicle fuel prices have shown an increase over the past year, which led us to project a much higher fuel cost for 2013. Vehicle repair and equipment repair costs have decreased this year due to the purchase of five new trucks for the automated pick up system in 2011. The purpose of the depreciation reserve is to help offset the costs of replacement equipment. We try to stagger the ages of the vehicles in the Sanitation fleet to keep replacement costs from becoming an issue in any given year.

Capital Acquisitions

As an enterprise fund, the acquisition of capital assets is not a part of the expense budget, but is reflected on the balance sheet as capital acquisitions. The usual funding for these acquisitions comes from retained earnings or depreciation reserves set aside for equipment replacement. However, in 2011 the City financed the purchase of five vehicles for the automated pick-up system. The importance of maintaining operations on a positive net income basis becomes extremely critical when equipment wears out and needs to be replaced or new equipment needs are identified. As of the end of 2012, the depreciation reserve was 14% funded. (Depreciation funding does not, however, mean funding at replacement cost but at original cost.)

The Emergency Medical Services Fund

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



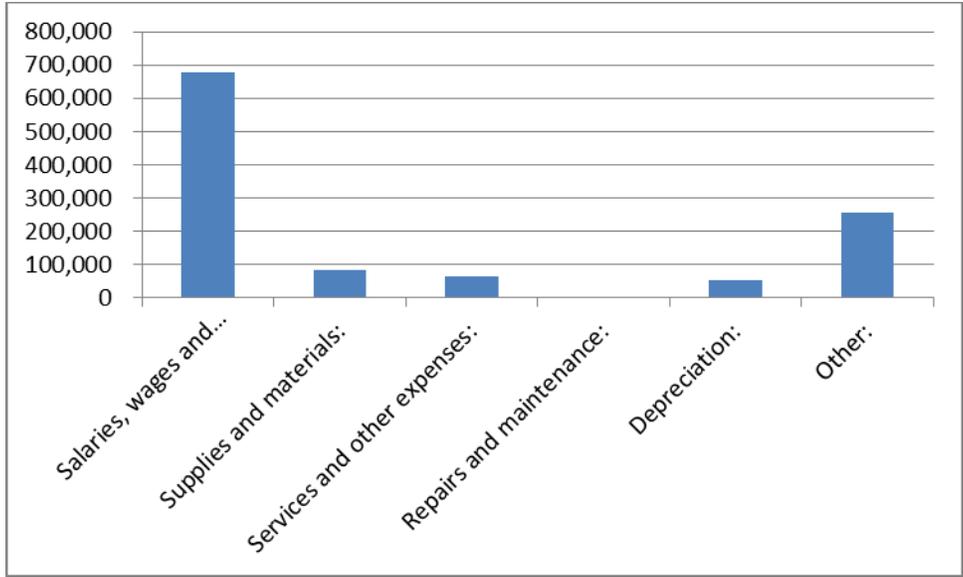
Moving into its eighth year of operation, services revenue accounts for 76% of operational costs, up from 75% in 2012. We increased our rates at the beginning of 2011 to be more comparable with other ambulance services while remaining one of the lowest. Revenues are projected to be slightly higher in 2013 due to implementation of new software for the paramedics that will increase the flow of information for billing purposes.

Operational Costs and How They Work

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

Personnel costs, as in the Sanitation Fund, are the largest single expense of the EMS Fund. Ambulances are on call 24 hours a day, 365 days a year. During 2012, our ambulance run volume remained stable at 3,216. Of those runs, approximately 1,959 resulted in patients being transported or 61% of the total run volume.

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



A medical director provides technical guidance to our paramedics. Dr. Stephanie Cody, an emergency physician at BMMC, is the services director.

Function Overview

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

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

	Expenditures Budget 2012	Expenditures Budget 2013	Percentage Change
General Government	\$ 2,182,153	\$ 2,018,406	-7.50%
Public Safety	13,824,819	14,162,393	2.44%
Judicial	530,298	553,335	4.34%
Public Works	8,734,982	8,898,008	1.87%
	\$ 25,272,252	\$ 25,632,142	1.42%

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 2010, Actual 2011, Budgeted 2012, Amended Budget 2012, and Budgeted 2013 figures.

CITY OF JACKSONVILLE, ARKANSAS

GENERAL FUND

BUDGETARY REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET 2013

Revenues:

Property tax (Pensions)	510,000
Sales taxes (Drink taxes)	13,319,000
Licenses and permits	138,300
Intergovernmental	1,804,162
Charges for services	852,627
Fines	788,578
Utility franchise fees	1,032,500
Investment income	3,000
Miscellaneous	499,380
Operating transfers in	653,590
Total Revenues	19,601,137

Expenditures:

Personal services	15,313,440
Supplies and materials	843,294
Contractual services	3,116,187
Capital outlay	445,450
Operating transfers out	542,000
Total Expenditures	20,260,371

Excess(deficiency) of revenues and other sources over expenditures and other uses	<u>(659,234)</u>
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Note: Deficiency of revenues over expenditures represent beginning fund balance brought forward which is restricted for specific purposes.

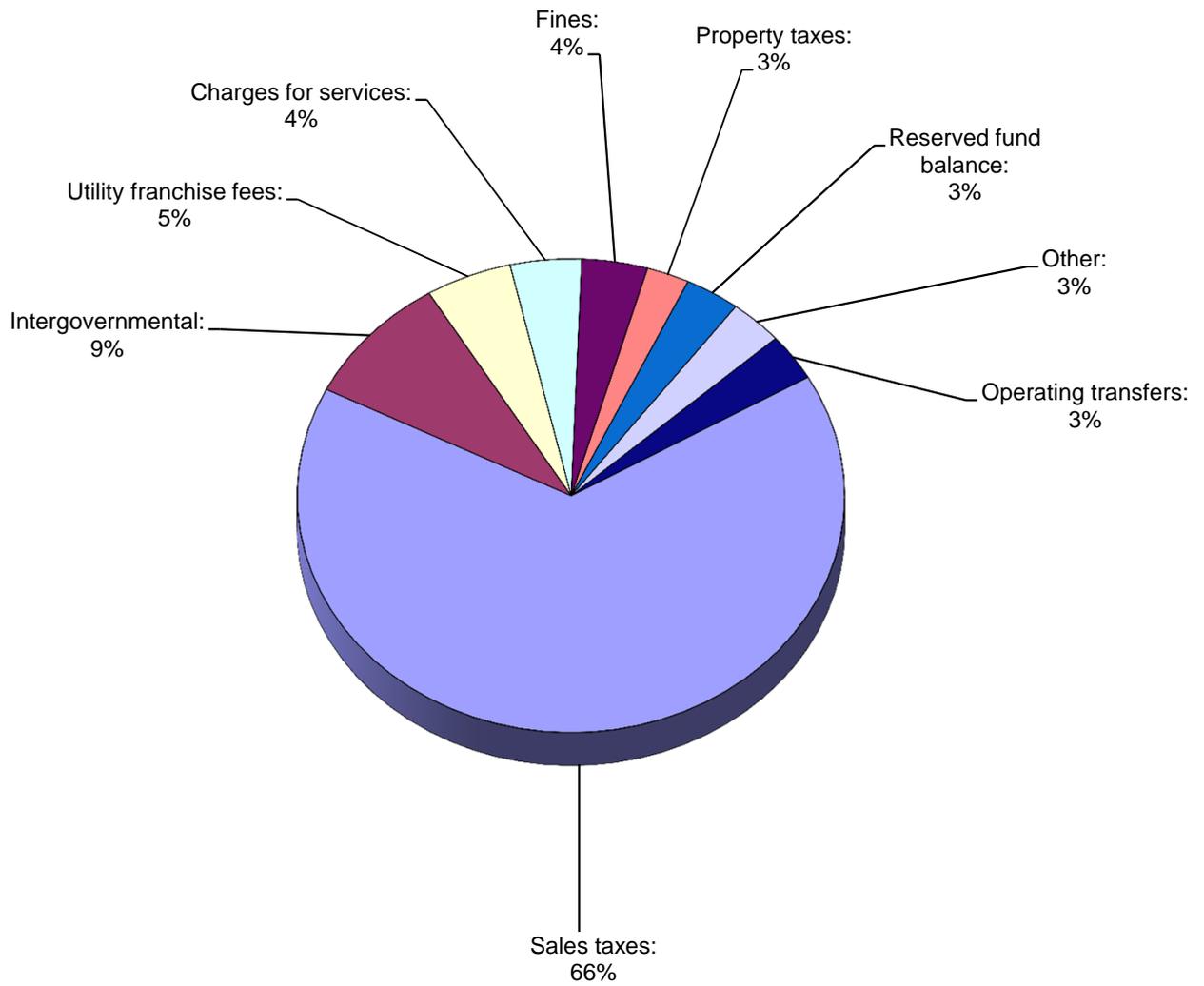
CITY OF JACKSONVILLE
General Fund Revenue Schedule
Budget 2013

Account Description	Account Number	Actual Revenue Budget 2010	Actual Revenue Budget 2011	Revenue Budget 2012	Amended Revenue Budget 2012	Proposed Revenue Budget 2013
General property taxes:						
Property taxes (Pensions)	4010-0100	485,746	511,486	500,000	505,000	510,000
Sales taxes:						
County tax	4050-0100	6,385,000	5,704,532	5,700,000	5,730,000	5,865,000
City tax-First	4060-0100	5,921,200	6,152,316	6,710,000	7,000,000	7,400,000
Alcoholic beverage taxes	4098-0100	18,812	33,651	26,000	54,000	54,000
Total Sales taxes		12,325,012	11,890,499	12,436,000	12,784,000	13,319,000
Licenses and permits:						
Privilege taxes	4090-0100	90,109	86,882	86,000	86,956	89,000
Farmer's Market permits	4092-0100	400	275	-	235	200
Building permits	4210-0100	43,854	14,222	20,000	34,393	30,000
Electrical and plumbing permits	4220-0100	16,707	17,844	17,000	16,277	17,000
Construction surcharges	4230-0100	154	126	150	138	150
Sign permits	4240-0100	1,540	2,240	1,200	1,120	1,200
Rezoning fees	4880-0100	500	700	500	750	750
Total Licenses and permits		153,264	122,289	124,850	139,869	138,300
Intergovernmental:						
State Insurance Turnback (LOPFI)	4020-0100	400,980	616,527	432,120	524,520	480,000
State tax turnback	4030-0100	491,200	459,187	439,000	400,127	485,092
Insurance Tax Turnback - Police	4035-0100	28,863	35,250	-	-	-
Insurance Tax Turnback - Fire	4035-0100	59,819	127,418	140,000	190,070	190,070
Fire Learning	4400-0100	-	-	-	181,482	190,000
From Advertising and Promotions-Hotel Motel	4100-0100	30,882	33,440	36,000	32,712	35,000
From Advertising and Promotions-Prepared Food	4110-0100	363,671	377,604	375,000	381,253	375,000
From Advertising and Promotions-Admin	4450-0100	23,000	23,000	23,000	23,000	25,000
6th Judicial Drug Forfeitures	4600-0100	5,943	2,602	-	4,705	-
DEA Forfeitures	4610-0100	93,380	59,143	25,000	24,096	24,000
Total Intergovernmental		1,497,738	1,734,171	1,470,120	1,761,965	1,804,162
Charges for services:						
City mechanic services	4920-0100	73,845	51,060	45,000	31,087	32,000
Engineering services	4770-0100	36,000	36,000	40,277	40,277	40,277
Purchasing agent services	4780-0100	8,001	8,026	8,000	8,000	19,000
Public works director services	4785-0100	16,800	16,800	16,800	16,800	39,050
Outside city fire protection	4905-0100	2,900	2,500	3,000	2,500	2,500
Lot maintenance fees	4331-0100	-	-	9,000	4,619	9,000
Athletics programs	4332-0100	9,415	7,651	11,000	12,790	33,500
Class fees & recreation	4333-0100	71,622	39,689	65,000	48,347	52,000
Recreation Center passes	4334-0100	197,521	154,135	200,000	180,000	200,000
Swimming pool	4336-0100	162,435	185,149	170,000	189,437	185,000
Special events - Splash Zone	4337-0100	10,452	9,564	10,000	3,701	10,000
Fees and rentals	4338-0100	13,912	13,758	13,500	14,000	30,300
Recreation Center facility rental	4339-0100	150,237	155,715	150,000	152,357	150,000
Dupree Park admissions	4340-0100	48,224	39,177	50,000	48,813	50,000
AF&G shooting range - fees	4341-0100	-	-	-	-	-
AF&G shooting range - rentals	4342-0100	-	-	-	-	-
Total Charges for services		801,364	719,224	791,577	752,728	852,627

Account Description	Account Number	Actual Revenue Budget 2010	Actual Revenue Budget 2011	Revenue Budget 2012	Amended Revenue Budget 2012	Proposed Revenue Budget 2013
Fines:						
Court fines	4350-0100	608,042	615,988	700,000	700,000	720,000
Police Warrant Fees	4352-0100				37,700	37,000
Court fines-Act 1252 District Judge/Clerk Retirement	4360-0100	9,700	10,021	10,221	10,221	10,500
Ordinance 708	4370-0100	1,023	1,057	1,078	1,065	1,078
Animal control fees and fines	4330-0100	32,000	24,205	25,000	20,000	20,000
Total Fines		650,765	651,271	736,299	768,986	788,578
Utility franchise fees:						
Utility franchise fees-CenturyTel	4120-0100	65,625	63,174	60,000	60,838	58,000
Utility franchise fees-SBC Communications	4130-0100	2,529	3,011	2,500	1,966	2,000
Utility franchise fees-Entergy Corporation	4140-0100	612,249	589,706	600,000	594,680	595,000
Utility franchise fees-Reliant	4160-0100	212,191	196,212	200,000	149,953	150,000
Utility franchise fees-First Electric Cooperative	4170-0100	34,182	34,833	32,000	37,477	35,000
Utility franchise fees-Comcast Cable	4180-0100	171,183	170,298	170,000	175,351	192,500
Total Utility franchise fees		1,097,959	1,057,234	1,064,500	1,020,265	1,032,500
Investment income:						
Interest income	4710-0100	8,769	5,707	3,000	3,000	3,000
Total Investment income		8,769	5,707	3,000	3,000	3,000
Miscellaneous:						
Miscellaneous revenues	4900-0100	129,856	160,452	95,510	40,000	37,580
Gains/losses	4700-0100	868	753	-	-	-
9-1-1 Receipts - Pulaski County	4895-0100	-	-	-	54,000	54,000
9-1-1 Receipts- AR Emergency Telephone	4896-0100	-	-	-	174,750	175,000
9-1-1 Receipts - Terra Comm	4897-0100	-	-	-	-	-
Waste Management Scholarships	4405-0100	25,000	25,000	25,000	25,000	25,000
WalMart Donation to Police & Fire	4900-0100	744	431	-	-	-
DEA Overtime reimbursement	4900-0100	8,989	23,230	12,000	-	-
Diesel refund	4900-0100	-	-	-	-	-
Workers compensation reimbursements	4930-0100	3,687	1,483	-	29,194	-
Concession receipts	4950-0100	25,902	22,980	23,000	22,982	162,800
Concession receipts-Splash Zones/Soccer	4952-0100	42,678	44,499	45,000	43,000	45,000
Total Miscellaneous		237,724	278,828	200,510	388,926	499,380
Total Revenues		17,258,341	16,970,709	17,326,856	18,124,739	18,947,547
Reserved fund balances:						
Scholarships	4990-0100	-	-	7,510	7,510	8,510
Special tax turnback revenue	4990-0100	-	-	-	-	-
Drug Funds	4990-0100	-	-	102,086	102,086	83,219
Ordinance 708	4990-0100	-	-	5,265	5,265	6,156
Revenue shortfalls	4990-0100	-	-	50,000	50,000	436,349
Property loss payments	4990-0100	-	-	25,000	25,000	25,000
Contingency for retirements, etc	4990-0100	-	-	100,000	100,000	100,000
Opening fund balance	4990-0100	-	-	-	-	-
Total Reserved fund balances		-	-	289,861	289,861	659,234

Account Description	Account Number	Actual Revenue Budget 2010	Actual Revenue Budget 2011	Revenue Budget 2012	Amended Revenue Budget 2012	Proposed Revenue Budget 2013
Operating transfers-in:						
Transfers in, Sales Tax Fund-Compensation Reserve	4940-0100	-	-	-	-	-
Transfers in, Sales Tax Fund-Revenue Shortfall Reserve	4940-0100	-	-	-	-	-
Transfers in, Sales Tax Fund- CloseAccount	4940-0100	-	-	-	1,227,754.00	-
Transfers in, Sales Tax Fund-District Judge	4940-0100	-	-	-	-	-
Transfers in, Sales Tax Fund Emergency Services Fund	4940-0100	-	70,000	70,000	70,000	-
Transfers in, Ambulance Service Fees	4750-0100	-	-	-	-	-
Transfers in, Ambulance Membership reserves	4940-0100	-	-	-	-	-
Transfers in, 9-1-1 Receipts	4940-0100	175,000	220,000	355,309	354,147	-
Transfers in, LOPFI Fund (in governmental revenues)	4070-0100	-	-	-	-	-
Transfers in, Grant Funds (SAFER)	4940-0100	37,260	73,256	120,000	-	-
Transfers in-Grant revenues (Dept of Health)	4940-0100	-	-	19,000	-	-
Transfers in-Grant revenues-Police	4940-0100	-	-	36,000	-	36,000
Transfers in-Our Club	4940-0100	21,962	10,495	10,000	8,000	-
Transfers in, Capital Improvement	4940-0100	150,000	250,000	250,000	-	300,000
Transfers in, Equipment	4940-0100	450,000	400,000	400,000	-	61,590
Transfers in, Equipment Fund (Other Equipment)	4940-0100	-	-	170,000	-	-
Transfers in, Equipment Fund (Police & Fire)	4940-0100	-	-	-	-	256,000
Total Operating transfers-in		834,222	1,023,751	1,430,309	1,659,901	653,590
Total Revenues and Operating Transfers-In		18,092,563	17,994,460	19,047,026	20,074,501	20,260,371

Revenue Sources by Type

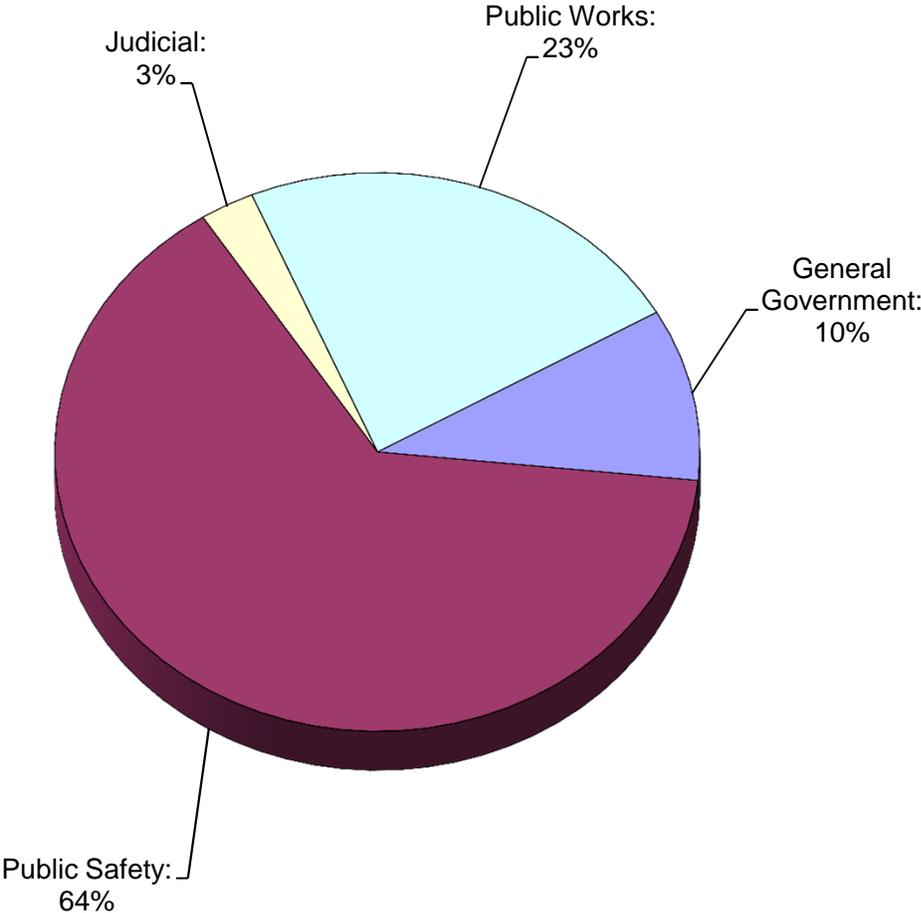




CITY OF JACKSONVILLE
EXPENDITURE BUDGET
FUNCTION SUMMARY

ACCOUNT DESCRIPTION	Actual Expenditure Budget 2010	Actual Expenditure Budget 2011	Expenditure Budget 2012	Amended Expenditure Budget 2012	Proposed Expenditure Budget 2013
General Government:					
City Clerk	143,604	211,650	139,234	139,234	141,856
City Council	115,324	120,237	122,235	122,235	130,494
Office of the Mayor	230,400	229,701	236,108	236,108	243,322
General Services	162,421	147,690	145,168	145,168	146,376
Finance	512,379	493,558	679,508	688,324	533,683
Human Resources	203,205	242,624	225,610	225,610	246,068
Director of Administration	307,782	122,732	108,607	108,607	111,242
City Mechanic	176,295	174,818	177,833	177,833	138,933
Director of Information Technology	-	177,102	289,034	289,034	234,747
Contingency	21,656	-	50,000	50,000	75,000
Total General Government	1,873,066	1,920,112	2,173,337	2,182,153	2,001,721
Public Safety:					
Police Department	6,576,575	6,833,136	6,784,788	6,886,986	7,324,484
Fire Department	4,072,213	4,263,474	4,452,213	4,457,997	4,468,843
9-1-1 Emergency Response	672,701	755,149	872,084	962,652	788,909
Animal Control	299,631	295,563	317,256	317,256	347,432
6th Judicial Drug	202	1,622	3,912	3,912	8,512
DEA Forfeitures	32,090	59,535	100,174	100,174	98,707
Total Public Safety	11,653,412	12,208,479	12,530,427	12,728,977	13,036,887
Judicial:					
City Attorney	183,604	180,095	189,559	189,559	197,791
Municipal Court	306,339	300,724	340,739	340,739	355,544
Total Judicial	489,943	480,819	530,298	530,298	553,335
Public Works:					
Library	34,659	35,457	46,629	53,199	60,758
Director of Public Works	86,210	87,482	87,652	87,652	141,721
Parks and Recreation	2,568,025	2,333,999	2,587,987	2,587,987	2,880,370
Engineering	247,368	279,853	341,481	341,481	362,414
Code Enforcement	307,933	174,756	292,788	292,788	304,158
General and Administrative	918,434	380,059	417,574	1,231,113	877,193
Scholarships	29,000	23,000	32,510	32,510	33,510
Ordinance 708	-	253	6,343	6,343	8,304
Total Public Works	4,191,629	3,314,859	3,812,964	4,633,073	4,668,428
Total Budget Expenditures	18,208,050	17,924,269	19,047,026	20,074,501	20,260,371

Expended by Function



CITY OF JACKSONVILLE
EXPENDITURE BUDGET
ACCOUNT SUMMARY

Account Description	Account Number	Actual Expenditure Budget 2010	Actual Expenditure Budget 2011	Expenditure Budget 2012	Amended Expenditure Budget 2012	Proposed Expenditure Budget 2013
Personal services:						
Salaries	5010	8,525,712	8,833,708	9,261,840	9,261,840	9,433,559
Overtime pay	5011	414,523	515,151	460,121	460,121	446,288
Part time	5020	370,904	316,273	433,781	433,781	475,179
Retirement benefit payments	5040	79,868	80,368	80,584	80,584	82,477
Retirement contributions-local plan	5360	597,318	694,115	674,101	674,101	704,424
Retirement contributions-state plan	5370	839,076	1,030,577	1,031,627	1,031,627	1,154,628
FICA tax	5900	535,285	555,656	583,529	583,529	606,579
Retirement contributions	5910	383,432	412,269	478,665	478,665	530,690
Employee health insurance	5920	1,442,164	1,515,877	1,447,389	1,447,389	1,647,225
Unemployment tax	5930	38,360	3,958	23,589	23,589	23,407
Workers compensation insurance	5940	129,035	185,796	180,303	180,303	188,984
Tuition reimbursement	5970	17,678	28,514	-	-	20,000
Total Personal services		13,373,355	14,172,262	14,655,529	14,655,529	15,313,440
Supplies and materials:						
Supplies	5090	287,719	259,930	345,689	316,002	324,022
Office equipment and small tools	5095	46,750	35,819	38,827	85,056	63,105
Vehicle gas and oil	5120	235,411	311,840	309,923	309,923	278,926
Tires and tire repair	5135	22,096	31,135	32,500	32,500	31,600
Janitorial supplies	5190	46,025	36,473	31,067	31,067	32,429
Uniforms	5200	146,587	131,633	126,088	125,056	113,212
Total Supplies and materials		784,588	806,830	884,094	899,604	843,294
Contractual services:						
Contract services	5030	389,865	388,500	449,500	449,200	493,636
Electricity	5050	276,207	273,447	284,024	284,024	336,995
Gas (heating)	5060	59,846	43,294	50,638	50,638	69,776
Telephone	5070	187,134	194,260	195,244	195,244	224,210
Public education materials	5091	6,893	1,318	6,000	6,000	5,650
Printing and advertising	5110	62,918	67,660	58,453	58,453	69,828
Vehicle repairs and maintenance	5130	176,464	172,879	136,950	136,950	146,201
Equipment rental and maintenance	5140	312,548	315,681	441,852	555,746	387,144
Operating expenditures	5150	18,095	15,727	14,300	14,300	14,167
Radio repair and maintenance	5160	68,823	71,440	76,665	76,665	47,535
Pulaski County Jail support	5170	150,000	150,000	150,000	150,000	195,600
Prisoner processing and meals	5171	19,238	14,770	15,379	15,379	3,950
Postage	5180	7,057	15,890	19,621	19,621	17,115
Training and seminars	5210	149,878	136,708	151,095	144,095	143,626
Physicals	5230	45,833	43,642	57,419	57,419	67,277
Canine	5250	13,982	8,600	15,510	15,510	17,510
Veterinarian fees	5260	20,206	19,406	22,751	22,751	22,400
Professional dues	5280	3,392	4,050	3,863	3,863	3,937
C.A.P.D.D. dues	5281	2,590	2,817	2,473	2,473	2,473
Metroplan dues	5282	25,429	25,945	24,109	24,109	26,095
Defense fund deductible	5283	-	-	6,000	6,000	6,000
Municipal League dues	5284	82,907	67,949	92,791	92,791	92,791
Jacksonville Health Dept. support	5285	-	-	2,215	2,215	2,215
Building repairs and maintenance	5290	251,526	228,768	254,784	256,854	273,198
Lot maintenance	5291	20,132	14,375	-	-	500
Election expenditures	5310	-	-	-	-	-
Building and vehicle insurance	5340	52,999	74,137	72,239	72,239	74,891
Vehicle ins/property loss payments	5345	-	-	25,000	25,000	25,000

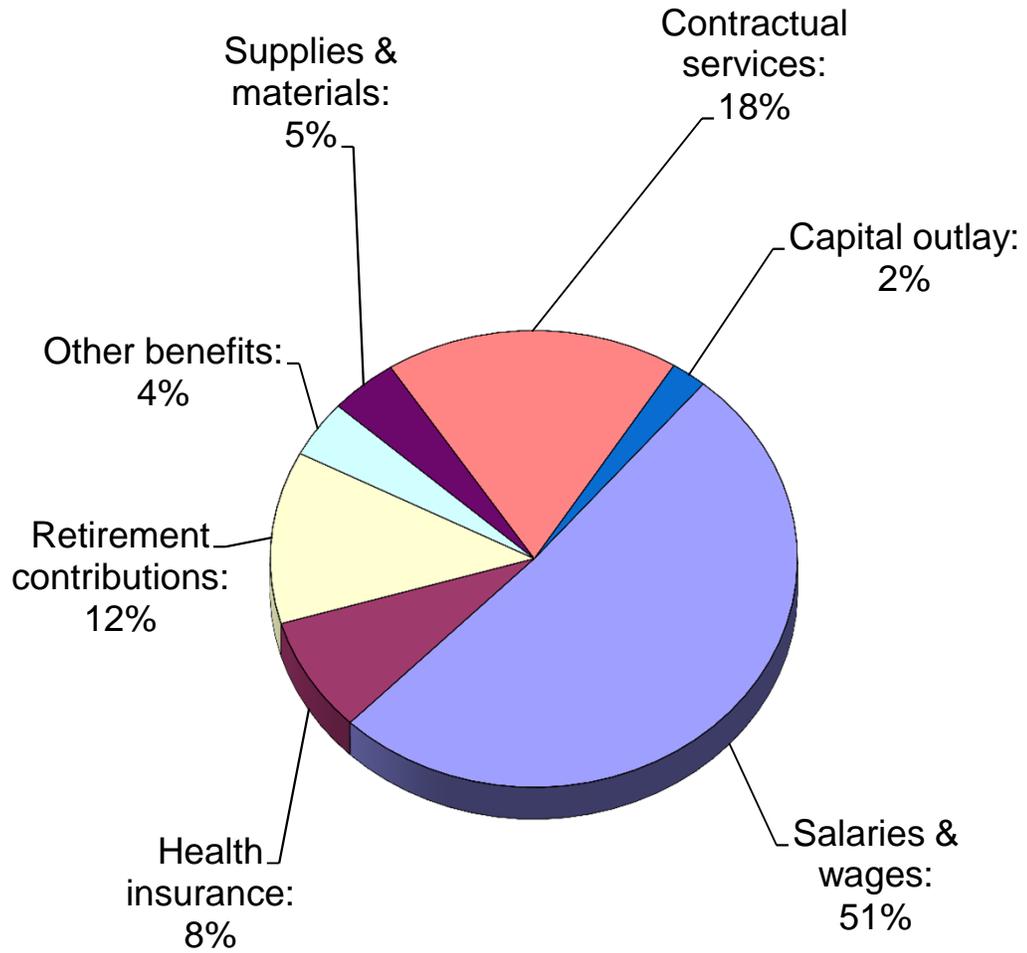
CITY OF JACKSONVILLE
EXPENDITURE BUDGET
ACCOUNT SUMMARY

Account Description	Account Number	Actual Expenditure Budget 2010	Actual Expenditure Budget 2011	Expenditure Budget 2012	Amended Expenditure Budget 2012	Proposed Expenditure Budget 2013
Contractual services, continued:						
Legal fees	5380	10,475	22,265	17,500	17,500	17,500
JEAP support	5480	50,000	50,000	50,000	50,000	50,000
Boys & Girls Club	5483	11,250	-	-	-	-
Jacksonville C of C support	5485	-	79,163	-	-	-
Communication leases	5510	16,035	14,727	17,199	17,199	33,065
Remonumentation	5629	-	-	3,600	3,600	3,600
Asbestos abatement	5637	37,850	2,835	30,000	30,000	14,043
Narcotics buy money	5715	15,000	9,932	10,000	10,000	12,000
Utilities	5835	-	-	-	-	-
Senior Citizens' Center utilities	5836	28,360	26,380	28,037	28,037	23,958
Transfers-Out	5840	406,000	69,996	70,000	883,539	542,000
Landscaping	5842	47,018	38,696	40,725	40,725	38,450
Bldg. maint/utilities/telephone	5845	23,741	17,137	18,428	18,428	8,851
Tourism and promotion	5846	6,148	2,021	8,689	8,689	10,000
Economic Development	5487	57,000	-	60,000	60,000	60,000
Contingency	5980	21,656	-	50,000	50,000	75,000
Total Contractual services		3,134,495	2,684,415	3,033,053	3,955,256	3,658,187
Capital outlay:						
Equipment	5500	520,508	242,000	371,850	461,612	371,579
Construction	5540	356,328	17,202	52,500	52,500	25,871
Structural condemnation	5542	38,776	1,560	50,000	50,000	48,000
Total Capital outlay		915,612	260,762	474,350	564,112	445,450
Total General Fund Expenditures		18,208,050	17,924,269	19,047,026	20,074,501	20,260,371

Note:

Historical totals, in some cases, do not match audited account detail totals due to reclassification of certain activities.

Expenditure Allocation Summary





City of Jacksonville
 General Fund
 Budget 2013

Account Description	Account Number	Actual Expenditure Budget 2010	Actual Expenditure Budget 2011	Expenditure Budget 2012	Amended Expenditure Budget 2012	Proposed Expenditure Budget 2013
City Clerk:						
Personal services:						
Salaries	5010-0101	83,133	150,467	82,084	82,084	83,130
Overtime pay	5011-0101	424	565	700	700	500
Retirement benefit payments	5040-0101	17,478	17,478	17,478	17,478	17,478
FICA tax	5900-0101	6,275	11,448	6,333	6,333	6,436
Retirement contributions	5910-0101	10,893	10,523	11,151	11,151	11,980
Employee health insurance	5920-0101	8,966	8,966	8,082	8,082	8,886
Unemployment tax	5930-0101	103	16	97	97	90
Workers compensation insurance	5940-0101	579	833	739	739	1,437
Payroll administrative	5955-0101	-	-	-	-	-
Total Personal services		127,851	200,296	126,664	126,664	129,937
Supplies and materials:						
Supplies	5090-0101	3,718	2,015	3,000	3,000	3,000
Office equipment and small tools	5095-0101	484	266	250	250	-
Total Supplies & material		4,202	2,281	3,250	3,250	3,000
Contractual services:						
Contract services	5030-0101	-	22	-	-	-
Travel and public relations	5100-0101	-	-	-	-	-
Printing and advertising	5110-0101	2,970	4,892	5,000	5,000	5,000
Equipment rental and maintenance	5140-0101	5,136	3,333	3,720	3,720	3,720
Operating Expenditures	5150-0101	-	-	-	-	199
Training and seminars	5210-0101	515	826	600	600	-
Total Contractual services		8,621	9,073	9,320	9,320	8,919
Capital outlay:						
Equipment	5500-0101	2,930	-	-	-	-
Total City Clerk		143,604	211,650	139,234	139,234	141,856

City of Jacksonville
 General Fund
 Budget 2013

Account Description	Account Number	Actual Expenditure Budget 2010	Actual Expenditure Budget 2011	Expenditure Budget 2012	Amended Expenditure Budget 2012	Proposed Expenditure Budget 2013
City Council:						
Personal services:						
Salaries	5010-0102	69,500	69,500	70,890	70,890	70,890
FICA tax	5900-0102	5,106	5,106	5,277	5,277	5,277
Employee health insurance	5920-0102	35,435	39,158	39,468	39,468	48,027
Payroll administrative	5955-0102	-	-	-	-	-
Total Personal services		110,041	113,764	115,635	115,635	124,194
Supplies and materials:						
Supplies	5090-0102	-	28	100	100	100
Contractual services:						
Training and seminars	5210-0102	5,283	6,445	6,500	6,500	6,200
Total City Council		115,324	120,237	122,235	122,235	130,494

City of Jacksonville
 General Fund
 Budget 2013

Account Description	Account Number	Actual Expenditure Budget 2010	Actual Expenditure Budget 2011	Expenditure Budget 2012	Amended Expenditure Budget 2012	Proposed Expenditure Budget 2013
Police Department:						
Personal services:						
Salaries	5010-0103	3,363,846	3,567,175	3,635,134	3,635,134	3,795,902
Overtime pay	5011-0103	217,452	235,881	210,000	210,000	191,400
Retirement contributions-local plan	5360-0103	271,701	290,993	278,088	278,088	294,459
Retirement contributions-state plan	5370-0103	575,624	653,819	705,426	705,426	774,009
FICA tax	5900-0103	263,780	280,666	289,991	289,991	301,087
Retirement contributions	5910-0103	41,711	50,272	58,680	58,680	55,273
Employee health insurance	5920-0103	561,532	595,502	572,391	572,391	635,499
Unemployment tax	5930-0103	14,974	1,249	7,443	7,443	8,193
Workers compensation insurance	5940-0103	49,763	71,652	66,504	66,504	65,390
Payroll administrative	5955-0103	-	-	-	-	-
Tuition reimbursement	5970-0103	2,684	4,834	-	-	5,000
Total Personal services		5,363,067	5,752,043	5,823,657	5,823,657	6,126,212
Supplies and materials:						
Supplies	5090-0103	55,653	47,196	38,544	41,035	39,736
Office equipment and small tools	5095-0103	17,942	4,801	9,992	52,998	15,819
Vehicle gas and oil	5120-0103	170,756	221,274	210,000	210,000	170,000
Tires and tire repair	5135-0103	14,664	21,553	21,000	21,000	18,500
Uniforms	5200-0103	82,857	85,784	69,551	69,551	56,030
Total Supplies and materials		341,872	380,608	349,087	394,584	300,085
Contractual services:						
Contract services	5030-0103	25,875	35,619	33,980	33,980	34,860
Electricity	5050-0103	26,080	29,779	27,120	27,120	73,554
Gas (heating)	5060-0103	3,632	2,882	3,584	3,584	11,337
Telephone	5070-0103	44,124	51,065	53,830	53,830	74,502
Printing and advertising	5110-0103	8,981	8,507	7,385	7,385	10,985
Vehicle repairs and maintenance	5130-0103	90,898	94,159	75,000	75,000	81,870
Equipment rental and maintenance	5140-0103	56,745	64,557	62,263	95,763	65,108
Operating Expenditures	5150-0103	-	-	-	-	410
Radio repair and maintenance	5160-0103	21,257	21,257	22,465	22,465	15,372
Pulaski County Jail support	5170-0103	150,000	150,000	150,000	150,000	195,600
Prisoner processing and meals	5171-0103	19,238	14,770	15,379	15,379	3,950
Postage	5180-0103	3,199	6,413	5,675	5,675	5,675
Training and seminars	5210-0103	71,777	54,846	50,266	50,266	66,399
Physicals	5230-0103	26,680	27,396	36,170	36,170	46,810
Canine	5250-0103	5,494	4,568	7,000	7,000	7,000
Building repairs and maintenance	5290-0103	23,180	22,514	20,687	20,687	16,075
Building and vehicle insurance	5340-0103	12,502	17,207	15,066	15,066	20,951
Communication leases	5510-0103	16,035	14,727	17,199	17,199	33,065
Crime stoppers	5710-0103	-	-	-	-	-
Narcotics buy money	5715-0103	2,000	-	-	-	-
Total Contractual services		607,697	620,266	603,069	636,569	763,523
Capital outlay:						
Equipment	5500-0103	263,939	80,219	8,975	32,176	134,664
Construction	5540-0103	-	-	-	-	-
Total Capital outlay		263,939	80,219	8,975	32,176	134,664
Total Police Department		6,576,575	6,833,136	6,784,788	6,886,986	7,324,484

City of Jacksonville
 General Fund
 Budget 2013

Account Description	Account Number	Actual Expenditure Budget 2010	Actual Expenditure Budget 2011	Expenditure Budget 2012	Amended Expenditure Budget 2012	Proposed Expenditure Budget 2013
Fire Department:						
Personal services:						
Salaries	5010-0104	2,349,855	2,368,023	2,628,830	2,628,830	2,535,835
Overtime pay	5011-0104	160,133	246,109	220,628	220,628	220,080
Retirement contributions-local plan	5360-0104	325,617	403,122	396,013	396,013	409,965
Retirement contributions-state plan	5370-0104	263,452	376,759	326,201	326,201	380,619
FICA tax	5900-0104	31,488	33,772	30,845	30,845	33,741
Retirement contributions	5910-0104	3,835	4,291	4,471	4,471	4,797
Employee health insurance	5920-0104	401,122	405,976	384,201	384,201	406,413
Unemployment tax	5930-0104	6,288	811	4,833	4,833	4,772
Workers compensation insurance	5940-0104	28,353	40,825	40,641	40,641	38,084
Payroll administrative	5955-0104	-	-	-	-	-
Tuition reimbursement	5970-0104	14,717	14,759	-	-	15,000
Total Personal services		3,584,860	3,894,447	4,036,663	4,036,663	4,049,306
Supplies and materials:						
Supplies	5090-0104	14,597	12,840	13,720	13,720	9,899
Office equipment and small tools	5095-0104	9,829	4,213	10,605	13,828	25,737
Vehicle gas and oil	5120-0104	26,673	40,339	36,875	36,875	42,368
Tires and tire repair	5135-0104	3,962	6,654	8,400	8,400	10,400
Janitorial supplies	5190-0104	7,665	8,436	8,000	8,000	9,500
Uniforms	5200-0104	47,167	30,071	39,613	39,613	42,013
Total Supplies and materials		109,893	102,553	117,213	120,436	139,917
Contractual services:						
Contract services	5030-0104	3,251	5,441	4,950	4,950	4,950
Electricity	5050-0104	23,331	25,413	23,206	23,206	23,304
Gas (heating)	5060-0104	11,669	10,736	12,682	12,682	10,452
Telephone	5070-0104	24,372	26,230	25,552	25,552	27,464
Public education materials	5091-0104	6,893	1,318	6,000	6,000	5,650
Printing and advertising	5110-0104	876	204	1,000	1,000	1,000
Vehicle repairs and maintenance	5130-0104	44,658	45,665	40,000	40,000	42,200
Equipment rental and maintenance	5140-0104	42,517	35,060	37,950	37,950	52,965
Radio repair and maintenance	5160-0104	13,403	13,483	19,200	19,200	20,300
Postage	5180-0104	185	313	506	506	500
Training and seminars	5210-0104	25,456	17,287	30,180	30,180	19,420
Physicals	5230-0104	19,153	16,246	21,249	21,249	20,467
Professional dues	5280-0104	3,392	4,050	3,863	3,863	3,937
Building repairs and maintenance	5290-0104	25,014	15,663	21,000	21,000	18,950
Building and vehicle insurance	5340-0104	10,493	14,535	14,535	14,535	14,890
Total Contractual services		254,663	231,644	261,873	261,873	266,449
Capital outlay:						
Equipment	5500-0104	74,431	34,830	26,464	29,025	1,300
Construction	5540-0104	48,366	-	10,000	10,000	11,871
Total Capital outlay		122,797	34,830	36,464	39,025	13,171
Total Fire Department		4,072,213	4,263,474	4,452,213	4,457,997	4,468,843

City of Jacksonville
 General Fund
 Budget 2013

Account Description	Account Number	Actual Expenditure Budget 2010	Actual Expenditure Budget 2011	Expenditure Budget 2012	Amended Expenditure Budget 2012	Proposed Expenditure Budget 2013
Office of the Mayor:						
Personal services:						
Salaries	5010-0105	123,435	123,630	129,011	129,011	130,011
Overtime pay	5011-0105	-	28	-	-	-
Retirement benefit payments	5040-0105	62,390	62,890	63,106	63,106	64,999
FICA tax	5900-0105	9,231	9,249	9,724	9,724	9,800
Retirement contributions	5910-0105	14,520	15,979	16,570	16,570	17,659
Employee health insurance	5920-0105	17,166	16,846	15,222	15,222	16,926
Unemployment tax	5930-0105	103	16	97	97	90
Workers compensation insurance	5940-0105	579	833	1,478	1,478	1,437
Payroll administrative	5955-0105	-	-	-	-	-
Total Personal services		227,424	229,471	235,208	235,208	240,922
Supplies and materials:						
Supplies	5090-0105	489	70	900	900	900
Office equipment and small tools	5095-0105	-	160	-	-	-
Vehicle, gas & oil	5120-0105	-	-	-	-	-
Vehicle repair & maintenance	5130-0105	-	-	-	-	-
Total Supplies and materials		489	230	900	900	900
Capital outlay:						
Equipment	5500-0105	2,487	-	-	-	1,500
Total Office of the Mayor		230,400	229,701	236,108	236,108	243,322

City of Jacksonville
 General Fund
 Budget 2013

Account Description	Account Number	Actual Expenditure Budget 2010	Actual Expenditure Budget 2011	Expenditure Budget 2012	Amended Expenditure Budget 2012	Proposed Expenditure Budget 2013
City Attorney:						
Personal services:						
Salaries	5010-0106	121,402	125,472	133,911	133,911	134,011
FICA tax	5900-0106	9,181	9,429	10,244	10,244	10,252
Retirement contributions	5910-0106	2,784	3,545	4,651	4,651	4,860
Employee health insurance	5920-0106	10,765	13,850	11,652	11,652	16,926
Unemployment tax	5930-0106	-	-	-	-	90
Workers compensation insurance	5940-0106	-	-	-	-	1,437
Payroll administrative	5955-0106	-	-	-	-	-
Total Personal services		144,132	152,296	160,458	160,458	167,576
Supplies and materials:						
Supplies	5090-0106	1,765	757	2,500	2,500	1,100
Office equipment and small tools	5095-0106	-	-	-	-	600
Total Supplies and materials		1,765	757	2,500	2,500	1,700
Contractual services:						
Contract services	5030-0106	13,863	-	4,500	4,500	6,000
Telephone	5070-0106	2,145	2,048	2,101	2,101	2,215
Printing and advertising	5110-0106	502	-	-	-	1,000
Equipment rental and maintenance	5140-0106	-	129	-	-	-
Operating expenditures	5150-0106	5,381	300	1,500	1,500	1,000
Training and seminars	5210-0106	-	150	1,000	1,000	800
Legal fees	5380-0106	10,475	22,265	17,500	17,500	17,500
Total Contractual services		32,366	24,892	26,601	26,601	28,515
Capital outlay:						
Equipment	5500-0106	5,341	2,150	-	-	-
Total Capital outlay		5,341	2,150	-	-	-
Total City Attorney		183,604	180,095	189,559	189,559	197,791

City of Jacksonville
 General Fund
 Budget 2013

Account Description	Account Number	Actual Expenditure Budget 2010	Actual Expenditure Budget 2011	Expenditure Budget 2012	Amended Expenditure Budget 2012	Proposed Expenditure Budget 2013
Emergency Response:						
Personal services:						
Salaries	5010-0107	370,923	404,117	410,856	410,856	452,399
Overtime pay	5011-0107	10,592	5,366	5,000	5,000	8,000
Part time	5020-0107	20,084	14,010	23,608	23,608	15,000
FICA tax	5900-0107	30,131	31,501	33,400	33,400	34,783
Retirement contributions	5910-0107	47,093	54,041	56,016	56,016	65,561
Employee health insurance	5920-0107	60,089	69,578	63,243	63,243	86,322
Unemployment tax	5930-0107	1,543	243	1,450	1,450	1,170
Workers compensation insurance	5940-0107	7,522	10,831	11,084	11,084	9,341
Payroll administrative	5955-0107	-	-	-	-	-
Total Personal services		547,977	589,687	604,657	604,657	672,576
Supplies and materials:						
Supplies	5090-0107	3,713	3,916	5,456	3,869	5,738
Office equipment and small tools	5095-0107	329	730	775	775	2,200
Vehicle gas and oil	5120-0107	324	493	240	240	600
Uniforms	5200-0107	3,779	3,476	4,320	3,288	1,772
Total Supplies and material		8,145	8,615	10,791	8,172	10,310
Contractual services:						
Contract services	5030-0107	6,966	8,520	4,386	4,086	3,420
Electricity	5050-0107	11,489	11,163	11,598	11,598	1,236
Gas (heating)	5060-0107	160	-	-	-	-
Telephone	5070-0107	24,706	25,146	25,931	25,931	18,041
Printing and advertising	5110-0107	1,400	-	500	500	500
Vehicle repairs and maintenance	5130-0107	-	-	100	100	355
Equipment rental and maintenance	5140-0107	20,328	38,030	134,290	175,276	53,767
Radio repair and maintenance	5160-0107	34,163	34,117	35,000	35,000	11,863
Training and seminars	5210-0107	4,299	7,354	10,374	3,374	740
Building repairs and maintenance	5290-0107	11,117	5,524	12,900	8,400	8,401
Building and vehicle insurance	5340-0107	1,951	3,057	3,157	3,157	2,100
Total Contractual services		116,579	132,911	238,236	267,422	100,423
Capital outlay:						
Construction	5540-0107	-	-	-	-	-
Equipment	5500-0107	-	23,936	18,400	82,400	5,600
Total Capital outlay		-	23,936	18,400	82,400	5,600
Total Emergency Response		672,701	755,149	872,084	962,651	788,909

City of Jacksonville
 General Fund
 Budget 2013

Account Description	Account Number	Actual Expenditure Budget 2010	Actual Expenditure Budget 2011	Expenditure Budget 2012	Amended Expenditure Budget 2012	Proposed Expenditure Budget 2013
General Services:						
Supplies and materials:						
Supplies	5090-0109	12,213	11,993	9,000	9,000	10,000
Office equipment and small tools	5095-0109	-	4,066	-	-	-
Janitorial supplies	5190-0109	-	-	-	-	-
Total Supplies and materials		12,213	16,059	9,000	9,000	10,000
Contractual services:						
Contract services	5030-0109	-	-	-	-	-
Electricity	5050-0109	17,788	18,335	18,473	18,473	19,276
Gas (heating)	5060-0109	2,472	2,142	2,498	2,498	1,909
Telephone	5070-0109	41,218	44,284	44,773	44,773	48,069
Printing and advertising	5110-0109	-	960	3,535	3,535	1,000
Equipment rental and maintenance	5140-0109	29,664	19,540	20,690	20,690	24,288
Operating expenditures	5150-0109	7,034	9,239	8,000	8,000	8,000
Postage	5180-0109	1,381	5,664	8,000	8,000	2,000
Building repairs and maintenance	5290-0109	41,382	24,634	16,698	16,698	17,295
Building and vehicle insurance	5340-0109	3,121	4,812	4,812	4,812	4,539
Tourism and promotion	5846-0109	6,148	2,021	8,689	8,689	10,000
Total Contractual services		150,208	131,631	136,168	136,168	136,376
Capital outlay:						
Equipment	5500-0109	-	-	-	-	-
Total General Services		162,421	147,690	145,168	145,168	146,376

City of Jacksonville
 General Fund
 Budget 2013

Account Description	Account Number	Actual Expenditure Budget 2010	Actual Expenditure Budget 2011	Expenditure Budget 2012	Amended Expenditure Budget 2012	Proposed Expenditure Budget 2013
Municipal Court:						
Personal services:						
Salaries	5010-0110	138,921	140,735	158,149	158,149	160,750
Overtime pay	5011-0110	-	-	-	-	-
Part time	5020-0110	14,550	12,416	12,786	12,786	12,786
Retirement benefit payments	5040-0110	-	-	-	-	-
FICA tax	5900-0110	11,355	11,332	12,931	12,931	13,203
Retirement contributions	5910-0110	11,611	12,848	21,303	21,303	22,891
Employee health insurance	5920-0110	21,792	21,793	27,345	27,345	26,235
Unemployment tax	5930-0110	1,399	130	773	773	720
Workers compensation insurance	5940-0110	4,050	5,832	5,173	5,173	5,749
Payroll administrative	5955-0110	-	-	-	-	-
Total Personal services		203,678	205,086	238,460	238,460	242,334
Supplies and materials:						
Supplies	5090-0110	8,506	7,476	5,500	5,500	5,500
Office equipment and small tools	5095-0110	2,083	-	950	950	650
Total Supplies and materials		10,589	7,476	6,450	6,450	6,150
Contractual services:						
Contract services	5030-0110	68,068	60,873	63,286	63,286	62,000
Electricity	5050-0110	2,229	2,245	2,328	2,328	2,314
Gas(Heating)	5060-0110	1,295	1,031	1,200	1,200	1,044
Telephone	5070-0110	3,714	3,567	3,046	3,046	3,955
Printing and advertising	5110-0110	1,496	991	1,000	1,000	1,000
Equipment rental and maintenance	5140-0110	9,935	8,967	16,029	16,029	21,162
Postage	5180-0110	2,071	3,187	5,000	5,000	5,000
Training and seminars	5210-0110	1,488	1,032	1,500	1,500	1,000
Building repair & maintenance	5290-0110	466	951	2,100	2,100	9,279
Building & vehicle insurance	5340-0110	213	340	340	340	306
Total Contractual services		90,975	83,184	95,829	95,829	107,060
Capital outlay:						
Equipment	5500-0110	1,098	4,978	-	-	-
Total Municipal Court		306,340	300,724	340,739	340,739	355,544

City of Jacksonville
 General Fund
 Budget 2013

Account Description	Account Number	Actual Expenditure Budget 2010	Actual Expenditure Budget 2011	Expenditure Budget 2012	Amended Expenditure Budget 2012	Proposed Expenditure Budget 2013
Finance:						
Personal services:						
Salaries	5010-0111	318,765	308,677	323,713	323,713	327,512
Overtime pay	5011-0111	1,405	2,876	800	800	2,500
FICA tax	5900-0111	23,492	22,794	24,460	24,460	24,954
Retirement contributions	5910-0111	37,428	36,678	43,712	43,712	46,994
Employee health insurance	5920-0111	50,488	46,063	50,178	50,178	51,624
Unemployment tax	5930-0111	3,865	130	774	774	720
Workers compensation insurance	5940-0111	4,629	6,665	5,912	5,912	5,749
Payroll administrative	5955-0111	-	-	-	-	-
Tuition reimbursement	5970-0111	257	-	-	-	-
Total Personal services		440,329	423,883	449,549	449,549	460,053
Supplies and materials:						
Supplies	5090-0111	3,286	3,220	3,732	3,732	2,998
Office equipment and small tools	5095-0111	1,278	-	400	400	950
Vehicle gas and oil	5120-0111	322	442	420	420	420
Total Supplies and materials		4,886	3,662	4,552	4,552	4,368
Contractual services:						
Contract services	5030-0111	32,015	42,274	36,535	36,535	35,535
Telephone	5070-0111	674	857	692	692	692
Printing and advertising	5110-0111	3,636	4,857	1,750	1,750	1,345
Vehicle repair and maintenance	5130-0111	-	-	-	-	-
Equipment rental and maintenance	5140-0111	19,487	10,766	6,080	14,896	26,015
Operating expenditures	5150-0111	1,748	2,286	-	-	-
Training and seminars	5210-0111	6,393	3,628	5,350	5,350	5,675
Total Contractual services		63,953	64,668	50,407	59,223	69,262
Capital outlay:						
Equipment	5500-0111	3,211	1,345	175,000	175,000	-
Total Finance		512,379	493,558	679,508	688,324	533,683

City of Jacksonville
 General Fund
 Budget 2013

Account Description	Account Number	Actual Expenditure Budget 2010	Actual Expenditure Budget 2011	Expenditure Budget 2012	Amended Expenditure Budget 2012	Proposed Expenditure Budget 2013
Human Resources:						
Personal services:						
Salaries	5010-0114	125,278	131,315	133,620	133,620	136,021
Overtime	5011-0114	957	966	993	993	1,008
FICA tax	5900-0114	9,431	10,068	10,045	10,045	10,222
Retirement contributions	5910-0114	14,621	17,030	17,816	17,816	19,299
Employee health insurance	5920-0114	12,669	18,339	15,693	15,693	21,369
Unemployment tax	5930-0114	309	49	290	290	450
Workers compensation insurance	5940-0114	1,736	2,500	2,217	2,217	3,593
Payroll administrative	5955-0114	-	-	-	-	-
Tuition reimbursement	5970-0114	-	8,921	-	-	-
Total Personal services		165,001	189,188	180,674	180,674	191,962
Supplies and materials:						
Supplies	5090-0114	4,360	1,967	3,000	3,000	3,000
Office equipment and small tools	5095-0114	2,517	757	-	-	-
Vehicle gas and oil	5120-0114	-	-	-	-	-
Total Supplies and materials		6,877	2,724	3,000	3,000	3,000
Contractual services:						
Contract services	5030-0114	12,760	20,144	22,784	22,784	23,279
Telephone	5070-0114	1,083	823	800	800	692
Printing and advertising	5110-0114	7,376	8,081	3,991	3,991	6,000
Vehicle repairs and maintenance	5130-0114	-	-	-	-	-
Equipment rental and maintenance	5140-0114	4,015	6,688	8,361	8,361	17,135
Operating Expenditures	5150-0114	-	-	-	-	-
Training and seminars	5210-0114	3,825	14,976	5,000	5,000	2,800
Total Contractual services		29,059	50,712	40,936	40,936	49,906
Capital outlay:						
Equipment	5500-0114	2,268	-	1,000	1,000	1,200
Total Human Resources		203,205	242,624	225,610	225,610	246,068

City of Jacksonville
 General Fund
 Budget 2013

Account Description	Account Number	Actual Expenditure Budget 2010	Actual Expenditure Budget 2011	Expenditure Budget 2012	Amended Expenditure Budget 2012	Proposed Expenditure Budget 2013
Animal Control:						
Personal services:						
Salaries	5010-0115	149,609	150,186	156,570	156,570	159,356
Overtime pay	5011-0115	6,167	5,114	4,500	4,500	4,500
Part time	5020-0115	6,028	5,031	8,944	8,944	8,944
FICA tax	5900-0115	11,779	11,577	12,787	12,787	12,928
Retirement contributions	5910-0115	18,092	20,004	21,696	21,696	23,333
Employee health insurance	5920-0115	33,165	33,535	30,915	30,915	38,295
Unemployment tax	5930-0115	412	65	387	387	540
Workers compensation insurance	5940-0115	2,893	4,166	3,695	3,695	4,311
Payroll administrative	5955-0115	-	-	-	-	-
Total Personal services		228,145	229,678	239,494	239,494	252,207
Supplies and materials:						
Supplies	5090-0115	1,661	1,383	2,021	2,021	2,260
Office equipment and small tools	5095-0115	163	434	400	400	450
Vehicle gas and oil	5120-0115	5,373	7,603	8,000	8,000	8,000
Janitorial supplies	5190-0115	5,292	3,491	5,467	5,467	5,129
Uniforms	5200-0115	2,188	1,742	1,675	1,675	1,900
Total Supplies and materials		14,677	14,653	17,563	17,563	17,739
Contractual services:						
Electricity	5050-0115	3,618	3,609	3,734	3,734	3,865
Gas (heating)	5060-0115	2,376	2,191	2,365	2,365	2,132
Telephone	5070-0115	3,679	3,291	3,156	3,156	3,478
Printing and advertising	5110-0115	1,010	661	905	905	1,005
Vehicle repairs and maintenance	5130-0115	4,270	6,181	3,850	3,850	3,650
Equipment rental and maintenance	5140-0115	2,864	6,747	8,535	8,535	6,610
Operating expenditures	5150-0115	-	-	-	-	295
Postage	5180-0115	221	312	440	440	440
Training and seminars	5210-0115	1,247	670	1,700	1,700	1,100
Feed for animals	5250-0115	8,488	4,032	8,510	8,510	10,510
Veterinarian fees	5260-0115	20,206	19,406	22,751	22,751	22,400
Building repairs and maintenance	5290-0115	3,757	1,678	3,003	3,003	4,253
Building and vehicle insurance	5340-0115	861	1,136	1,250	1,250	1,063
Total Contractual services		52,597	49,914	60,199	60,199	60,801
Capital outlay:						
Equipment	5500-0115	4,212	1,318	-	-	16,685
Construction	5540-0115	-	-	-	-	-
Total Capital outlay		4,212	1,318	-	-	16,685
Total Animal Control		299,631	295,563	317,256	317,256	347,432

City of Jacksonville
 General Fund
 Budget 2013

Account Description	Account Number	Actual Expenditure Budget 2010	Actual Expenditure Budget 2011	Expenditure Budget 2012	Amended Expenditure Budget 2012	Proposed Expenditure Budget 2013
Director of Public Works						
Personal services:						
Salaries	5010-0117	60,770	60,559	61,540	61,540	91,660
FICA tax	5900-0117	4,571	4,555	4,634	4,634	6,939
Retirement contributions	5910-0117	7,083	7,759	8,289	8,289	13,052
Employee health insurance	5920-0117	8,543	8,543	7,611	7,611	16,926
Unemployment tax	5930-0117	103	16	97	97	180
Workers compensation insurance	5940-0117	579	833	739	739	1,437
Payroll administrative	5955-0117	-	-	-	-	-
Total Personal services		81,649	82,265	82,910	82,910	130,194
Supplies and materials:						
Supplies	5090-0117	-	15	200	200	200
Office equipment and small tools	5095-0117	-	-	550	550	200
Vehicle gas and oil	5120-0117	2,143	2,530	2,000	2,000	4,000
Total Supplies and materials		2,143	2,545	2,750	2,750	4,400
Contractual services:						
Telephone	5070-0117	1,141	700	692	692	1,384
Vehicle repairs and maintenance	5130-0117	537	800	100	100	100
Equipment rental and maintenance	5140-0117	-	-	-	-	2,943
Training and seminars	5210-0117	640	1,072	1,100	1,100	1,100
Building and vehicle insurance	5340-0117	100	100	100	100	100
Landscaping	5842-0117	-	-	-	-	-
Total Contractual services		2,418	2,672	1,992	1,992	5,627
Capital outlay:						
Equipment	5500-0117	-	-	-	-	1,500
Total Director of Public Works		86,210	87,482	87,652	87,652	141,721

City of Jacksonville
 General Fund
 Budget 2013

Account Description	Account Number	Actual Expenditure Budget 2010	Actual Expenditure Budget 2011	Expenditure Budget 2012	Amended Expenditure Budget 2012	Proposed Expenditure Budget 2013
Library:						
Contractual services:						
Electricity	5050-0118	30,179	29,395	31,024	31,024	30,483
Gas (heating)	5060-0118	-	-	-	-	-
Telephone	5070-0118	459	38	-	-	-
Building repairs and maintenance	5290-0118	210	420	10,000	16,570	25,225
Building and vehicle insurance	5340-0118	3,811	5,604	5,605	5,605	5,050
Total Contractual services		34,659	35,457	46,629	53,199	60,758
Capital outlay:						
Equipment	5500-0118	-	-	-	-	-
Total Library		34,659	35,457	46,629	53,199	60,758

City of Jacksonville
 General Fund
 Budget 2013

Account Description	Account Number	Actual Expenditure Budget 2010	Actual Expenditure Budget 2011	Expenditure Budget 2012	Amended Expenditure Budget 2012	Proposed Expenditure Budget 2013
Engineering:						
Personal services:						
Salaries	5010-0121	152,856	174,713	183,843	183,843	187,143
Overtime	5011-0121	-	-	100	100	100
Part-time help	5020-0121	-	-	-	-	-
FICA tax	5900-0121	11,326	12,860	13,925	13,925	14,105
Retirement contributions	5910-0121	17,907	22,480	24,777	24,777	26,663
Employee health insurance	5920-0121	23,213	30,247	26,874	26,874	29,832
Unemployment tax	5930-0121	309	49	290	290	360
Workers compensation insurance	5940-0121	1,736	2,499	2,217	2,217	2,874
Payroll administrative	5955-0121	-	-	-	-	-
Total Personal services		207,347	242,848	252,026	252,026	261,077
Supplies and materials:						
Supplies	5090-0121	4,094	3,152	5,310	5,310	4,147
Office equipment and small tools	5095-0121	122	335	330	330	1,600
Vehicle gas and oil	5120-0121	1,273	1,128	5,088	5,088	5,088
Total Supplies and materials		5,489	4,615	10,728	10,728	10,835
Contractual services:						
Contract services	5030-0121	14,449	18,158	35,125	35,125	47,866
Telephone	5070-0121	1,973	1,349	1,447	1,447	1,830
Printing and advertising	5110-0121	1,774	2,257	1,460	1,460	1,460
Vehicle repairs and maintenance	5130-0121	208	972	2,700	2,700	2,700
Equipment rental and maintenance	5140-0121	5,494	1,663	7,395	7,395	6,975
Operating Expenditures	5150-0121	-	-	-	-	121
Uniforms	5200-0121	-	160	300	300	300
Training and seminars	5210-0121	5,990	7,831	11,700	11,700	10,500
Remonumentation	5629-0121	-	-	3,600	3,600	3,600
Total Contractual services		29,888	32,390	63,727	63,727	75,352
Capital outlay:						
Equipment	5500-0121	4,644	-	15,000	15,000	15,150
Total Engineering		247,368	279,853	341,481	341,481	362,414

City of Jacksonville
 General Fund
 Budget 2013

Account Description	Account Number	Actual Expenditure Budget 2010	Actual Expenditure Budget 2011	Expenditure Budget 2012	Amended Expenditure Budget 2012	Proposed Expenditure Budget 2013
Code Enforcement:						
Personal services:						
Salaries	5010-0122	119,536	88,830	128,193	128,193	133,413
Overtime pay	5011-0122	107	-	500	500	500
Parttime	5020-0122	-	-	-	-	-
FICA tax	5900-0122	8,840	6,358	9,626	9,626	10,026
Retirement contributions	5910-0122	13,673	11,389	17,335	17,335	19,069
Employee health insurance	5920-0122	23,644	19,183	26,874	26,874	29,832
Unemployment tax	5930-0122	309	48	290	290	360
Workers compensation insurance	5940-0122	2,314	3,332	2,956	2,956	2,874
Payroll administrative	5955-0122	-	-	-	-	-
Total Personal services		168,423	129,140	185,774	185,774	196,074
Supplies and materials:						
Supplies	5090-0122	1,101	1,500	2,750	2,750	2,127
Office equipment and small tools	5095-0122	486	356	500	500	1,294
Vehicle gas and oil	5120-0122	4,972	5,588	8,040	8,040	8,000
Uniforms	5200-0122	1,898	(194)	1,800	1,800	1,800
Total Supplies and materials		8,457	7,250	13,090	13,090	13,221
Contractual services:						
Contractual services:	5030-0122	12,500	11,250	-	-	12,000
Telephone	5070-0122	2,612	2,075	2,324	2,324	2,880
Printing and advertising	5110-0122	2,317	1,252	800	800	2,000
Vehicle repair and maintenance	5130-0122	1,840	1,750	1,800	1,800	2,200
Postage	5180-0122	-	-	-	-	3,500
Training and seminars	5210-0122	3,774	2,969	8,700	8,700	6,940
Lot maintenance	5291-0122	20,132	14,375	-	-	500
Building and vehicle insurance	5340-0122	500	300	300	300	300
Asbestos abatement	5637-0122	37,850	2,835	30,000	30,000	14,043
Total Contractual services		81,525	36,806	43,924	43,924	44,363
Capital outlay:						
Equipment	5500-0122	10,752	-	-	-	2,500
Structural condemnation	5542-0122	38,776	1,560	50,000	50,000	48,000
Total Capital outlay		49,528	1,560	50,000	50,000	50,500
Total Code Enforcement		307,933	174,756	292,788	292,788	304,158

City of Jacksonville
 General Fund
 Budget 2013

Account Description	Account Number	Actual Expenditure Budget 2010	Actual Expenditure Budget 2011	Expenditure Budget 2012	Amended Expenditure Budget 2012	Proposed Expenditure Budget 2013
General and Administrative:						
Personal services:						
Salaries-part time employees	5020-0123	9,170	9,000	7,000	7,000	7,000
FICA tax	5900-0123	702	689	536	536	536
Total Personal services		9,872	9,689	7,536	7,536	7,536
Contractual services:						
Contract services	5030-0123	-	23,625	23,625	23,625	23,625
C.A.P.D.D. dues	5281-0123	2,590	2,817	2,473	2,473	2,473
Metroplan dues	5282-0123	25,429	25,945	24,109	24,109	26,095
Defense fund deductible	5283-0123	-	-	6,000	6,000	6,000
Municipal League dues	5284-0123	82,907	67,949	92,791	92,791	92,791
Jacksonville Health Dept. support	5285-0123	-	-	2,215	2,215	2,215
Election expenditures	5310-0123	-	-	-	-	-
Building and vehicle insurance	5340-0123	4,788	7,359	7,360	7,360	6,649
JEAP support	5480-0123	50,000	50,000	50,000	50,000	50,000
Boys & Girls Club	5483-0123	11,250	-	-	-	-
Jacksonville C of C support	5485-0123	-	-	-	-	-
CATA service	5488-0123	-	-	-	-	-
Utilities	5835-0123	-	-	-	-	-
Senior Citizens' Center utilities	5836-0123	28,360	26,379	28,037	28,037	23,958
Bldg. maint/utilities/telephone	5845-0123	23,741	17,137	18,428	18,428	8,851
Tourism & promotion	5846-0123	-	-	-	-	-
Economic Development	5487-0123	57,000	79,163	60,000	60,000	60,000
Property loss payments	5345-0123	-	-	25,000	25,000	25,000
Total Contractual services		286,065	300,374	340,038	340,038	327,657
Capital outlay:						
Equipment	5500-0123	-	-	-	-	-
Construction	5540-0123	216,497	-	-	-	-
Operating transfers-out	5840-0123	406,000	69,996	70,000	883,539	542,000
Total Capital outlay		622,497	69,996	70,000	883,539	542,000
Total General and Administrative		918,434	380,059	417,574	1,231,113	877,193

City of Jacksonville
 General Fund
 Budget 2013

Account Description	Account Number	Actual Expenditure Budget 2010	Actual Expenditure Budget 2011	Expenditure Budget 2012	Amended Expenditure Budget 2012	Proposed Expenditure Budget 2013
Director of Administration:						
Personal services:						
Salaries	5010-0126	171,593	74,284	77,100	77,100	78,100
Overtime pay	5011-0126	-	-	-	-	-
Part time	5020-0126	-	-	-	-	-
FICA tax	5900-0126	12,853	5,581	5,898	5,898	5,975
Retirement contributions	5910-0126	20,197	9,655	10,385	10,385	11,121
Employee health insurance	5920-0126	21,529	8,896	7,611	7,611	8,463
Unemployment tax	5930-0126	515	49	290	290	270
Workers compensation insurance	5940-0126	2,893	2,499	2,217	2,217	2,156
Payroll administrative	5955-0126	-	-	-	-	-
Tuition reimbursement	5970-0126	21	-	-	-	-
Total Personal services		229,601	100,964	103,501	103,501	106,085
Supplies and materials:						
Supplies	5090-0126	910	506	250	250	255
Office equipment and small tools	5095-0126	1,056	-	-	-	-
Vehicle gas and oil	5120-0126	469	90	300	300	300
Total Supplies and materials		2,435	596	550	550	555
Contractual services:						
Contract services	5030-0126	38,929	14	-	-	-
Telephone	5070-0126	4,460	570	556	556	1,056
Printing and advertising	5110-0126	-	-	-	-	-
Vehicle repair & maintenance	5130-0126	498	(16)	-	-	-
Equipment rental and maintenance	5140-0126	24,756	16,060	-	-	-
Training and seminars	5210-0126	5,181	4,544	4,000	4,000	3,546
Total Contractual services		73,824	21,172	4,556	4,556	4,602
Capital outlay:						
Equipment	5500-0126	1,922	-	-	-	-
Total Director of Administration		307,782	122,732	108,607	108,607	111,242

City of Jacksonville
 General Fund
 Budget 2013

Account Description	Account Number	Actual Expenditure Budget 2010	Actual Expenditure Budget 2011	Expenditure Budget 2012	Amended Expenditure Budget 2012	Proposed Expenditure Budget 2013
City Mechanic:						
Personal services:						
Salaries	5010-0129	100,918	103,994	108,736	108,736	81,855
Overtime pay	5011-0129	1,862	719	1,250	1,250	1,250
FICA tax	5900-0129	7,616	7,683	8,414	8,414	6,358
Retirement contributions	5910-0129	12,008	13,501	14,815	14,815	11,834
Employee health insurance	5920-0129	20,629	23,274	22,833	22,833	16,926
Unemployment tax	5930-0129	206	32	194	194	180
Workers compensation insurance	5940-0129	1,157	1,666	2,217	2,217	1,437
Payroll administrative	5955-0129	-	-	-	-	-
Total Personal services		144,396	150,869	158,459	158,459	119,840
Supplies and materials:						
Supplies	5090-0129	506	453	1,793	1,793	1,793
Office equipment and small tools	5095-0129	-	173	500	500	500
Vehicle gas and oil	5120-0129	1,332	1,345	2,000	2,000	2,000
Uniforms	5200-0129	791	2,144	1,836	1,836	1,224
Total Supplies and materials		2,629	4,115	6,129	6,129	5,517
Contractual services:						
Contract services	5030-0129	502	-	-	-	-
Electricity	5050-0129	4,608	3,496	2,166	2,166	1,313
Gas (heating)	5060-0129	6,432	7,819	4,444	4,444	3,811
Telephone	5070-0129	979	1,404	1,075	1,075	2,092
Vehicle repairs and maintenance	5130-0129	11,409	592	600	600	600
Equipment repair and maintenance	5140-0129	1,957	4,284	4,160	4,160	4,960
Training and seminars	5210-0129	272	-	300	300	300
Building repairs and maintenance	5290-0129	3,111	921	500	500	500
Total Contractual services		29,270	18,516	13,245	13,245	13,576
Capital outlay:						
Equipment	5500-0129	-	1,318	-	-	-
Total City Mechanic		176,295	174,818	177,833	177,833	138,933

City of Jacksonville
 General Fund
 Budget 2013

Account Description	Account Number	Actual Expenditure Budget 2010	Actual Expenditure Budget 2011	Expenditure Budget 2012	Amended Expenditure Budget 2012	Proposed Expenditure Budget 2013
Director of Information Technology:						
Personal services:						
Salaries	5010-0130	-	97,263	97,148	97,148	98,748
Overtime pay	5011-0130	-	191	500	500	800
Part time	5020-0130	-	-	-	-	-
FICA tax	5900-0130	-	7,285	7,464	7,464	7,656
Retirement contributions	5910-0130	-	12,566	13,153	13,153	14,176
Employee health insurance	5920-0130	-	12,634	11,652	11,652	12,906
Unemployment tax	5930-0130	-	32	193	193	180
Workers compensation insurance	5940-0130	-	1,666	1,478	1,478	1,437
Payroll administrative	5955-0130	-	-	-	-	-
Tuition reimbursement	5970-0130	-	-	-	-	-
Total Personal services		-	131,637	131,588	131,588	135,903
Supplies and materials:						
Supplies	5090-0130	-	654	966	966	1,843
Office equipment and small tools	5095-0130	-	329	650	650	500
Vehicle gas and oil	5120-0130	-	770	860	860	750
Total Supplies and materials		-	1,753	2,476	2,476	3,093
Contractual services:						
Contract services	5030-0130	-	26,074	51,800	51,800	64,835
Telephone	5070-0130	-	2,342	2,707	2,707	3,256
Printing and advertising	5110-0130	-	-	-	-	-
Vehicle repair & maintenance	5130-0130	-	1,572	1,900	1,900	700
Equipment rental and maintenance	5140-0130	-	8,071	23,502	23,502	24,910
Training and seminars	5210-0130	-	516	-	-	-
Total Contractual services		-	38,575	79,909	79,909	93,701
Capital outlay:						
Equipment	5500-0130	-	5,137	75,061	75,061	2,050
Total Director of Information Technology		-	177,102	289,034	289,034	234,747

City of Jacksonville
 General Fund
 Budget 2013

Account Description	Account Number	Actual Expenditure Budget 2010	Actual Expenditure Budget 2011	Expenditure Budget 2012	Amended Expenditure Budget 2012	Proposed Expenditure Budget 2013
PARKS AND RECREATION:						
Personal services:						
Salaries	5010	705,371	694,767	742,512	742,512	776,823
Overtime pay	5011	15,426	17,335	15,150	15,150	15,650
Salaries-part time employees	5020	321,071	275,816	381,443	381,443	431,449
FICA tax	5900	78,128	73,704	86,995	86,995	92,301
Retirement contributions	5910	109,976	109,708	133,845	133,845	162,128
Employee health insurance	5920	131,417	143,494	125,544	125,544	175,818
Unemployment tax	5930	7,924	1,022	6,091	6,091	5,042
Workers compensation insurance	5940	20,252	29,161	31,036	31,036	40,241
Payroll administrative	5955	-	-	-	-	-
Total Personal services		1,389,565	1,345,007	1,522,616	1,522,616	1,699,452
Supplies and materials:						
Supplies	5090	167,680	153,375	155,593	155,593	205,158
Office equipment and small tool	5095	9,798	5,768	5,850	5,850	4,900
Vehicle gas and oil	5120	21,774	30,238	36,100	36,100	37,400
Tires and tire repair	5135	3,470	2,927	3,100	3,100	2,700
Janitorial supplies	5190	33,068	24,545	17,600	17,600	17,800
Uniforms	5200	7,907	8,451	6,993	6,993	8,173
Total Supplies and materials		243,697	225,304	225,236	225,236	276,131
Contractual services:						
Contract services	5030	131,688	110,173	136,019	136,019	140,856
Electricity	5050	156,884	150,011	164,375	164,375	181,650
Gas (heating)	5060	31,810	16,494	23,865	23,865	39,091
Telephone	5070	29,796	28,473	26,562	26,562	32,604
Printing and advertising	5110	30,578	34,998	31,127	31,127	37,533
Vehicle repairs and maintenance	5130	14,027	9,935	10,900	10,900	9,825
Equipment rental and maintenance	5140	88,401	88,709	108,877	108,877	76,586
Operating expenditures	5150	3,932	3,902	4,800	4,800	4,142
Training and seminars	5210	10,442	5,532	10,825	10,825	12,106
Building repairs and maintenance	5290	143,290	156,465	167,896	167,896	173,220
Building and vehicle insurance	5340	14,660	19,688	19,714	19,714	18,943
Landscaping	5842	47,018	38,696	40,725	40,725	38,450
Total Contractual services		702,526	663,076	745,685	745,685	765,006
Capital outlay:						
Equipment	5500	140,772	83,409	51,950	51,950	125,781
Construction	5540	91,465	17,202	42,500	42,500	14,000
Total Capital outlay		232,237	100,611	94,450	94,450	139,781
Total Parks & Recreation		2,568,025	2,333,998	2,587,987	2,587,987	2,880,370

City of Jacksonville
 General Fund
 Budget 2013

Account Description	Account Number	Actual Expenditure Budget 2010	Actual Expenditure Budget 2011	Expenditure Budget 2012	Amended Expenditure Budget 2012	Proposed Expenditure Budget 2013
Scholarships:						
Supplies and materials:						
Supplies	5090-0150	-	-	-	-	-
Contractual services:						
Scholarships	5030-0150	29,000	23,000	3,251	3,251	33,510
Capital outlay:						
Equipment	5500-0150	-	-	-	-	-
Total Scholarships		29,000	23,000	3,251	3,251	33,510

City of Jacksonville
 General Fund
 Budget 2013

Account Description	Account Number	Actual Expenditure Budget 2010	Actual Expenditure Budget 2011	Expenditure Budget 2012	Amended Expenditure Budget 2012	Proposed Expenditure Budget 2013
Ordinance 708:						
Supplies and materials:						
Supplies	5090-0158	-	150	6,343	6,343	8,304
Contractual services:						
Equipment rental and maintenance	5140-0158	-	103	-	-	-
Construction	5540-0158	-	-	-	-	-
Total Contractual services		-	103	-	-	-
Capital outlay:						
Equipment	5500-0158	-	-	-	-	-
Total Ordinance 708		-	253	6,343	6,343	8,304

City of Jacksonville
 General Fund
 Budget 2013

Account Description	Account Number	Actual Expenditure Budget 2010	Actual Expenditure Budget 2011	Expenditure Budget 2012	Amended Expenditure Budget 2012	Proposed Expenditure Budget 2013
6th Judicial Drug:						
Supplies and materials:						
Supplies	5090-0163	75	971	3,287	3,287	2,112
Office equipment & small tools	5095-0163	127	-	625	625	800
Total Supplies and materials		202	971	3,912	3,912	2,912
Contractual services:						
Vehicle repair & maintenance	5130-0163	-	-	-	-	600
Narcotics buy money	5715-0163	-	-	-	-	-
Total Contractual services		-	-	-	-	600
Capital outlay:						
Equipment	5500-0163	-	651	-	-	5,000
Construction	5540-0163	-	-	-	-	-
Total Capital outlay		-	651	-	-	5,000
Total 6th Judicial Drug		202	1,622	3,912	3,912	8,512

City of Jacksonville
 General Fund
 Budget 2013

Account Description	Account Number	Actual Expenditure Budget 2010	Actual Expenditure Budget 2011	Expenditure Budget 2012	Amended Expenditure Budget 2012	Proposed Expenditure Budget 2013
DEA Forfeitures:						
Supplies and materials:						
Supplies	5090-0164	3,393	6,295	81,724	51,133	13,852
Office equipment and small tools	5095-0164	535	13,431	6,450	6,450	6,905
Total Supplies and materials		3,928	19,726	88,174	57,583	20,757
Contractual services:						
Contract services	5030-0164	-	3,312	-	-	900
Vehicle repairs and maintenance	5130-0164	8,119	11,270	-	-	1,401
Equipment repair and maintenance	5140-0164	1,248	2,974	-	30,591	-
Radio repair and maintenance	5160-0164	-	2,583	-	-	-
Training and seminars	5210-0164	3,295	7,028	2,000	2,000	5,000
Narcotics buy money	5715-0164	13,000	9,932	10,000	10,000	12,000
Total Contractual services		25,662	37,099	12,000	42,591	19,301
Capital outlay:						
Equipment	5500-0164	2,500	2,710	-	-	58,649
Construction	5540-0164	-	-	-	-	-
Total Capital outlay		2,500	2,710	-	-	58,649
Total DEA Forfeitures		32,090	59,535	100,174	100,174	98,707

City of Jacksonville
 General Fund
 Budget 2013

Account Description	Account Number	Actual Expenditure Budget 2010	Actual Expenditure Budget 2011	Expenditure Budget 2012	Amended Expenditure Budget 2012	Proposed Expenditure Budget 2013
Contingency:						
Supplies and materials:						
Supplies	5090-0190	-	-	-	-	-
Contractual services:						
Contingency:	5980-0190	21,656	-	50,000	50,000	75,000
Capital outlay:						
Equipment	5500-0190	-	-	-	-	-
Total Contingency		21,656	-	50,000	50,000	75,000

CITY OF JACKSONVILLE, ARKANSAS

STREET FUND

BUDGETARY REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

BUDGET 2013

Revenues:

Intergovernmental:

State gasoline tax turnback	1,300,000
County road tax	620,000
Grant income	100,000
Operating transfers in	-
Total Intergovernmental	2,020,000

Investment income 2,000

Miscellaneous 10,250

Total Revenues 2,032,250

Expenditures:

Public works:

Personal services	986,105
Supplies and materials	146,548
Contractual services	442,471
Capital outlay	750,900
Total Expenditures	2,326,024

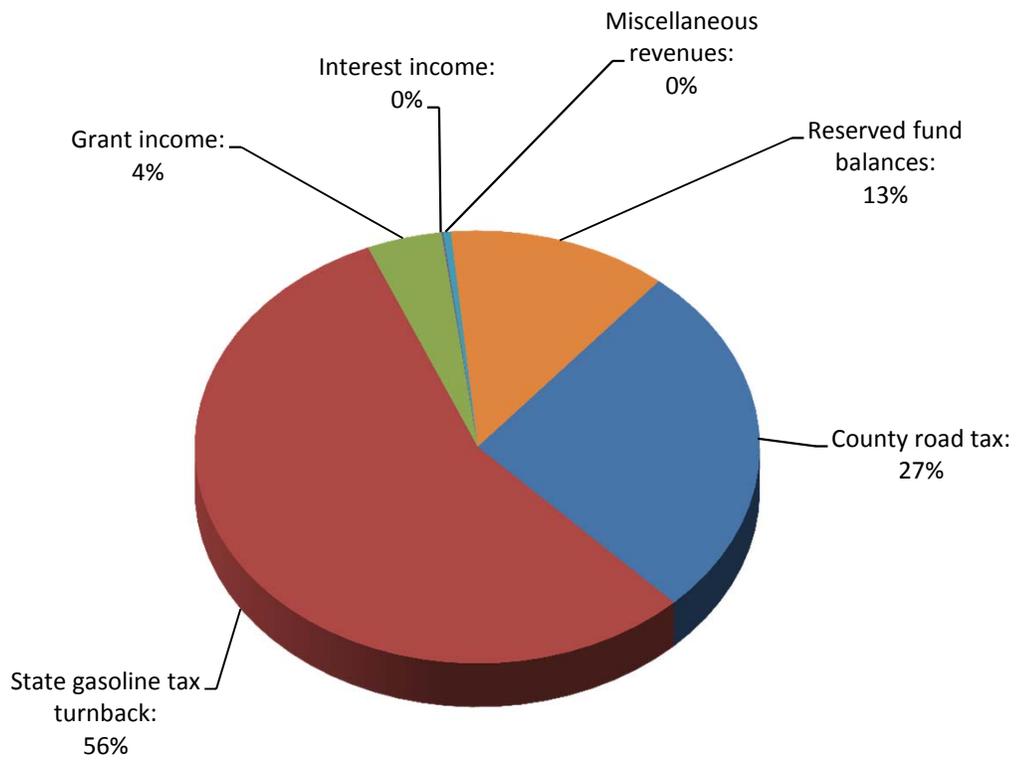
Excess(deficiency) of revenues and other sources over expenditures and other uses (293,774)

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.

CITY OF JACKSONVILLE
Street Fund
Budget 2013

Account Description	Account Number	Actual Revenue Budget 2010	Actual Revenue Budget 2011	Revenue Budget 2012	Proposed Revenue Budget 2013
Intergovernmental:					
County road tax	4055-0200	352,083	370,799	357,000	620,000
State gasoline tax turnback	4070-0200	1,510,523	1,349,832	1,347,000	1,300,000
Grant income	4400-0200	179,171	51,433	100,000	100,000
Operating transfers in	4940-0200	-	35,000	-	-
Total Intergovernmental		2,041,777	1,807,064	1,804,000	2,020,000
Investment income:					
Interest income	4710-0200	11,431	4,246	3,000	2,000
Miscellaneous revenues:					
Gain/loss on investments	4700-0200	-	-	-	-
Plat fees	4890-0200	200	305	250	250
Miscellaneous	4900-0200	70,760	32,149	34,000	10,000
Workers compensation reimbursements	4930-0100	-	-	-	-
Total Miscellaneous revenues		70,960	32,454	34,250	10,250
Reserved fund balances:					
Construction	4990-0200	-	-	-	-
Drainage	4990-0200	-	-	137,961	143,774
Asphalt program	4990-0200	-	-	220,000	150,000
Sidewalks	4990-0200	-	-	-	-
Total reserved fund balances		-	-	357,961	293,774
Total Revenues		2,124,168	1,843,764	2,199,211	2,326,024

Street Fund Revenues

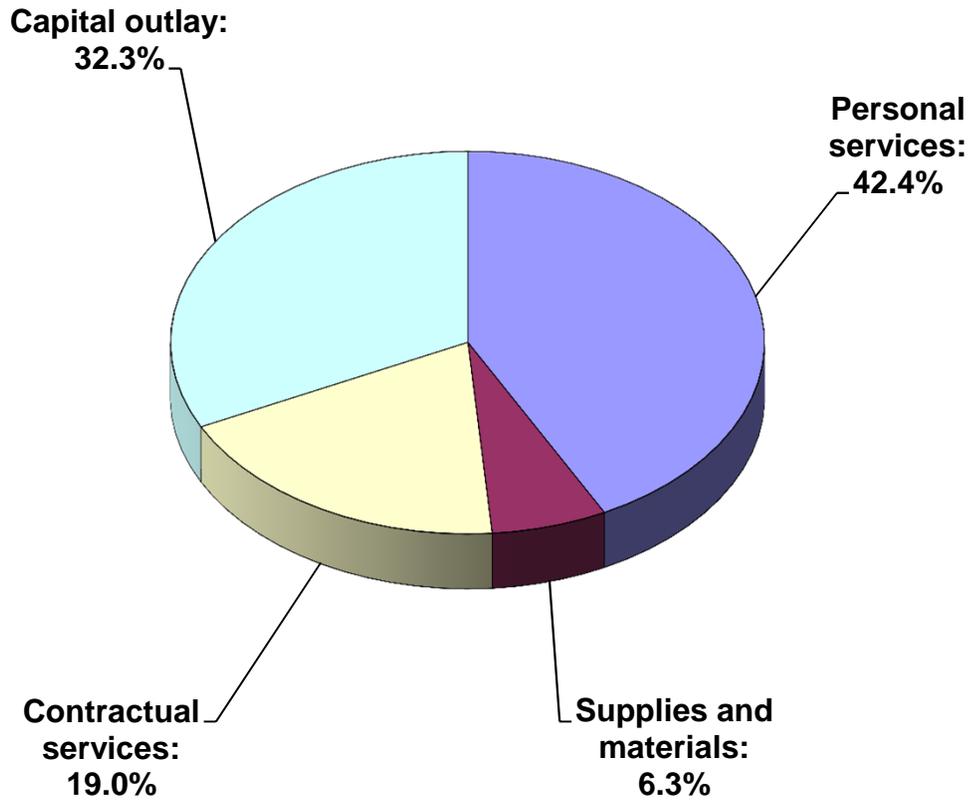




City of Jacksonville
Street Fund
Budget 2013

Account Description	Account Number	Actual Expenditure Budget 2010	Actual Expenditure Budget 2011	Expenditure Budget 2012	Proposed Expenditure Budget 2013
Personal services:					
Salaries	5010	565,093	559,247	608,039	615,255
Overtime pay	5011	17,369	13,838	11,500	11,500
Salaries-part time employees	5020	53,987	58,047	75,485	75,890
FICA tax	5900	46,879	46,784	52,440	53,095
Retirement contributions	5910	69,488	73,083	93,620	100,056
Employee health insurance	5920	125,569	112,134	112,479	111,711
Unemployment expense	5930	2,144	325	1,933	2,071
Workman's comp insurance	5940	10,415	14,997	16,996	16,527
Payroll administrative expense	5955	-	-	-	-
Total Personal services		890,944	878,455	972,492	986,105
Supplies and materials:					
Supplies	5090	17,804	16,873	24,053	24,070
Office equipment & small tools	5095	6,692	5,640	6,737	9,120
Vehicle gas and oil	5120	66,706	73,383	53,000	92,881
Tires and tire repair	5135	8,896	9,434	11,876	10,291
Uniforms	5200	6,374	7,112	10,186	10,186
Total Supplies and materials		106,472	112,442	105,852	146,548
Contractual services:					
Contract services	5030	4,316	4,255	5,902	6,882
Electricity	5050	4,777	6,180	4,908	5,045
Gas (heating)	5060	4,381	3,637	5,614	2,060
Telephone	5070	6,561	7,018	6,427	7,694
Printing and advertising	5110	850	513	1,000	1,000
Vehicle repairs and maintenance	5130	30,268	26,276	24,200	31,300
Equipment rental and maintenance	5140	63,241	44,580	52,645	36,597
Operating expenditures	5150	6,808	7,187	6,800	6,800
Training and seminars	5210	1,743	875	1,800	1,800
Engineering and administrative services	5270	36,000	36,000	40,277	40,277
Purchasing agent services	5271	6,000	6,000	6,000	6,000
Public works director services	5272	8,400	8,400	8,400	8,400
Building repairs and maintenance	5290	6,925	1,626	4,000	500
Building and vehicle insurance	5340	6,228	7,841	8,300	7,798
CATA service	5488	37,476	42,480	37,484	42,484
Street lights	5530	165,815	163,827	168,555	171,640
Signs and traffic lights maintenance	5535	5,784	3,641	25,749	23,529
Beaver control	5628	10,845	10,845	10,848	10,848
Mosquito control	5636	23,872	20,595	23,577	23,577
Landscaping	5842	10,615	7,545	9,990	8,240
Total Contractual services		440,905	409,321	452,476	442,471
Capital outlay:					
Equipment	5500	181,041	80,869	153,391	155,900
Construction	5540	110,122	698,257	20,000	-
Drainage projects	5625	114,638	217,660	155,000	270,000
Asphalt sealing, repairs and striping	5630	271,479	230,396	220,000	225,000
Sidewalks, curbs and gutters	5633	254,891	69,843	120,000	100,000
Total Capital outlay		932,171	1,297,025	668,391	750,900
Total Expenditures		2,370,492	2,697,243	2,199,211	2,326,024

Street Expenditures by Type



City of Jacksonville
Street Fund
Budget 2013

Account Description	Account Number	Actual Expenditure Budget 2010	Actual Expenditure Budget 2011	Expenditure Budget 2012	Proposed Expenditure Budget 2013
Beautification:					
Personal services:					
Salaries	5010-0219	120,867	132,282	142,000	144,054
Overtime pay	5011-0219	3,058	3,109	2,000	2,000
Part time pay	5020-0219	36,542	41,474	41,625	42,030
FICA tax	5900-0219	11,793	13,085	14,055	14,242
Retirement contributions	5910-0219	15,072	19,172	25,004	26,783
Employee health insurance	5920-0219	27,893	27,452	27,345	21,369
Unemployment tax	5930-0219	909	130	773	630
Workers compensation insurance	5940-0219	2,315	3,333	5,173	5,030
Payroll administrative	5955-0219	-	-	-	-
Total Personal services		218,449	240,037	257,975	256,138
Supplies and materials:					
Supplies	5090-0219	4,410	1,889	3,700	3,100
Office equipment and small tools	5095-0219	1,751	2,153	2,585	2,470
Vehicle gas and oil	5120-0219	10,538	14,599	8,600	11,000
Uniforms	5200-0219	-	-	-	-
Total Supplies and materials		16,699	18,641	14,885	16,570
Contractual services:					
Contract services	5030-0219	194	-	-	-
Electricity	5050-0219	1,053	796	-	-
Gas (heating)	5060-0219	1,360	843	-	-
Telephone	5070-0219	459	-	-	-
Vehicle repairs and maintenance	5130-0219	3,248	4,188	3,600	3,600
Equipment rental and maintenance	5140-0219	10,275	3,027	7,000	5,104
Training and seminars	5210-0219	-	545	500	500
Building repairs and maintenance	5290-0219	1,283	799	-	-
Building and vehicle insurance	5340-0219	1,038	800	1,690	1,500
Landscaping	5842-0219	10,615	7,545	9,990	8,240
Total Contractual services		29,525	18,543	22,780	18,944
Capital outlay:					
Equipment	5500-0219	10,171	-	-	10,000
Total Beautification		274,844	277,221	295,640	301,652

City of Jacksonville
Street Fund
Budget 2013

Account Description	Account Number	Actual Expenditure Budget 2010	Actual Expenditure Budget 2011	Expenditure Budget 2012	Proposed Expenditure Budget 2013
Street:					
Personal services:					
Salaries	5010-0231	444,226	426,965	466,039	471,201
Overtime pay	5011-0231	14,311	10,730	9,500	9,500
Salaries-part time employees	5020-0231	17,445	16,573	33,860	33,860
FICA tax	5900-0231	35,086	33,698	38,385	38,853
Retirement contributions	5910-0231	54,416	53,911	68,616	73,273
Employee health insurance	5920-0231	97,676	84,682	85,134	90,342
Unemployment expense	5930-0231	1,235	195	1,160	1,441
Workman's comp insurance	5940-0231	8,101	11,664	11,823	11,497
Payroll administrative expense	5955-0231	-	-	-	-
Total Personal services		672,496	638,418	714,517	729,967
Supplies and materials:					
Supplies	5090-0231	13,394	14,984	20,353	20,970
Office equipment and small tools	5095-0231	4,941	3,487	4,152	6,650
Vehicle gas and oil	5120-0231	56,168	58,784	44,400	81,881
Tires and tire repair	5135-0231	8,896	9,434	11,876	10,291
Uniforms	5200-0231	6,374	7,112	10,186	10,186
Total Supplies and materials		89,773	93,801	90,967	129,978
Contractual services:					
Contract services	5030-0231	4,122	4,255	5,902	6,882
Electricity	5050-0231	3,724	5,384	4,908	5,045
Gas (heating)	5060-0231	3,021	2,794	5,614	2,060
Telephone	5070-0231	6,101	7,018	6,427	7,694
Printing and advertising	5110-0231	850	513	1,000	1,000
Vehicle repairs and maintenance	5130-0231	27,020	22,089	20,600	27,700
Equipment rental and maintenance	5140-0231	52,966	41,552	45,645	31,493
Operating expenditures	5150-0231	6,808	7,187	6,800	6,800
Training and seminars	5210-0231	1,743	330	1,300	1,300
Engineering and administrative services	5270-0231	36,000	36,000	40,277	40,277
Purchasing agent services	5271-0231	6,000	6,000	6,000	6,000
Public works director services	5272-0231	8,400	8,400	8,400	8,400
Building repairs and maintenance	5290-0231	5,642	827	4,000	500
Building and vehicle insurance	5340-0231	5,191	7,041	6,610	6,298
CATA service	5488-0231	37,476	42,480	37,484	42,484
Street lights	5530-0231	165,815	163,827	168,555	171,640
Signs and traffic lights maintenance	5535-0231	5,784	3,641	25,749	23,529
Beaver control	5628-0231	10,845	10,845	10,848	10,848
Mosquito control	5636-0231	23,872	20,595	23,577	23,577
Total Contractual services		411,380	390,778	429,696	423,527
Capital outlay:					
Equipment	5500-0231	170,870	80,869	153,391	145,900
Construction	5540-0231	110,121	698,257	20,000	-
Drainage projects	5625-0231	114,638	217,660	155,000	270,000
Asphalt sealing, repairs and striping	5630-0231	271,479	230,396	220,000	225,000
Sidewalks, curbs and gutters	5633-0231	254,891	69,843	120,000	100,000
Total Capital outlay		921,999	1,297,025	668,391	740,900
Total Street		2,095,648	2,420,022	1,903,571	2,024,372

CITY OF JACKSONVILLE, ARKANSAS

SANITATION SERVICES FUND

BUDGETARY CHANGES IN REVENUES, EXPENSES, AND RETAINED EARNINGS

BUDGET 2013

Revenues:

Charges for services	1,742,000
Other operating income	56,000
Nonoperating income	300
Total Income	1,798,300

Operating expenses:

Salaries, wages and employee benefits	718,273
Supplies and materials	284,855
Services and other expenses	371,998
Utilities	11,866
Repairs and maintenance	103,200
Depreciation	194,364
Landfill fees	199,000
Other	20,000
Total Operating expenses	1,903,556

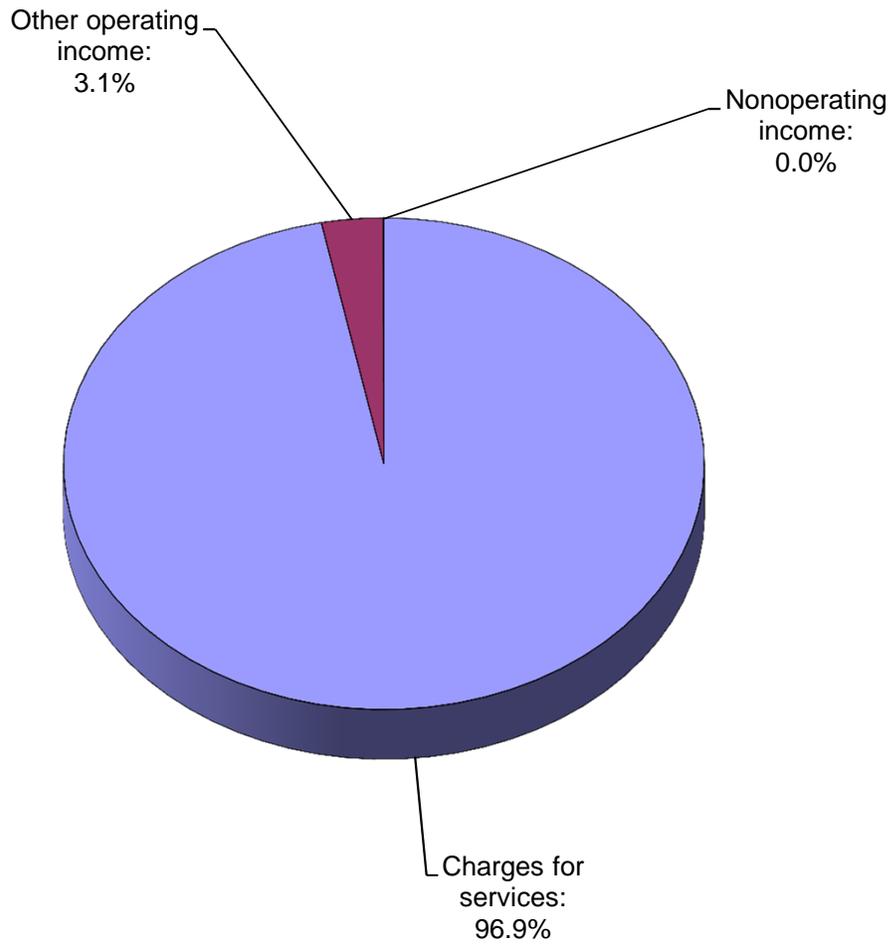
Net gain (loss)

(105,256)

CITY OF JACKSONVILLE
Sanitation Fund
Budget 2013

Account Description	Account Number	Actual Revenue Budget 2010	Actual Revenue Budget 2011	Revenue Budget 2012	Proposed Revenue Budget 2013
Charges for services:					
Sanitation fees	4380-0400	1,116,052	1,574,724	1,500,000	1,600,000
Customer trash pickup	4383-0400	1,755	13,605	12,000	12,000
Recycling revenues	4385-0400	101,344	116,801	90,000	90,000
Penalties	4387-0400	33,792	46,648	31,000	40,000
Total Charges for services		1,252,943	1,751,778	1,633,000	1,742,000
Other operating income:					
Dumpster franchise fees	4381-0400	37,712	35,990	40,000	36,000
Bad debts recovered	4386-0400	2,440	3,555	2,500	3,000
Grant revenues	4400-0400	12,000	13,500	12,000	12,000
Miscellaneous revenues	4900-0400	2,919	18,287	2,500	5,000
Workers compensation reimbursements	4930-0400	-	2,780	-	-
Total Other operating income		55,071	74,112	57,000	56,000
Nonoperating income:					
Gain/loss on sales	4700-0400	5,078	27,559	-	-
Interest income	4710-0400	403	195	-	300
Total Nonoperating income		5,482	27,754	-	300
Transfers in from other funds	4940-0400	-	-	-	-
Total Revenues and Operating Transfers		1,313,496	1,853,644	1,690,000	1,798,300

Sanitation Fund Revenues

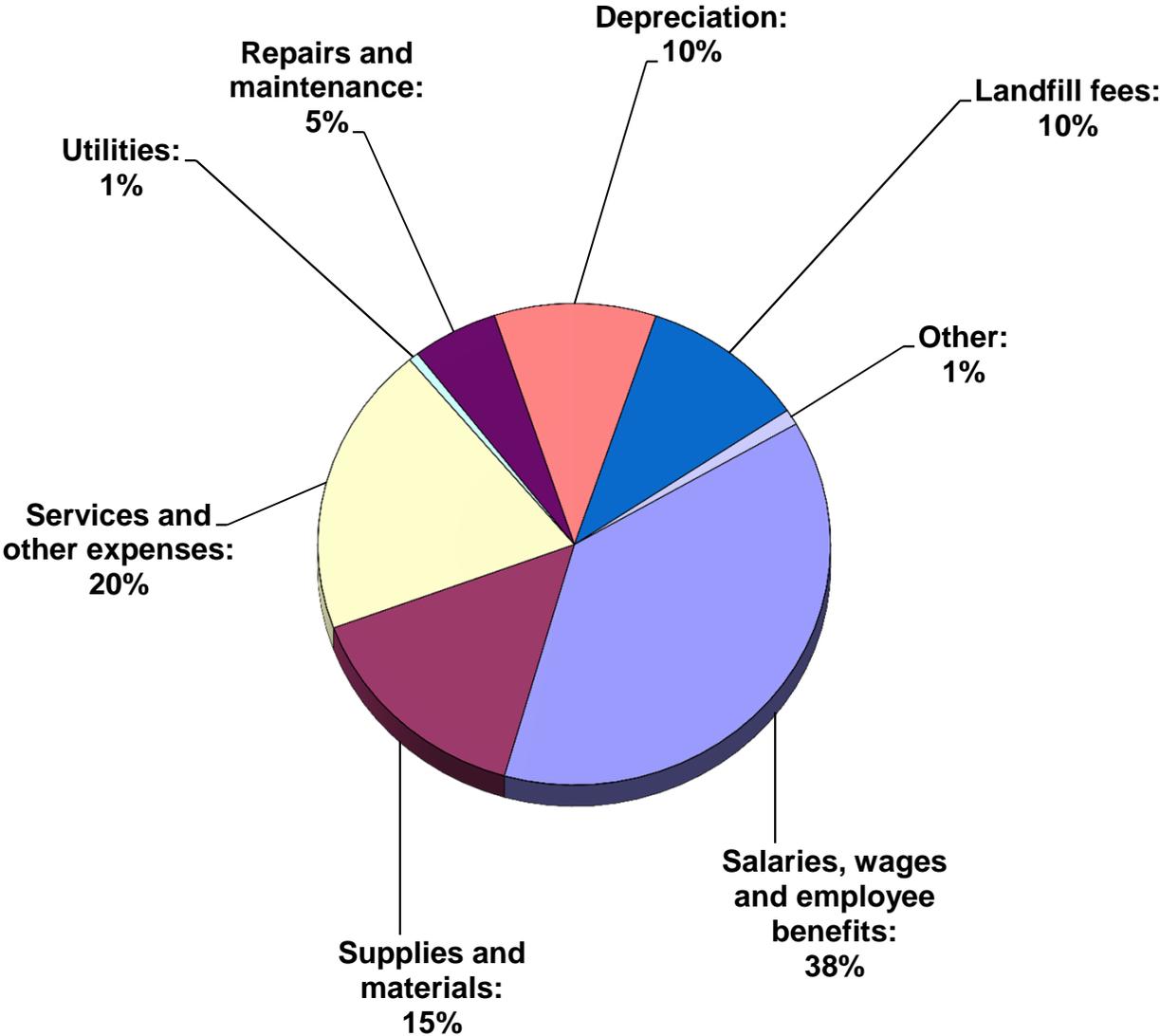




City of Jacksonville
Sanitation Fund
Budget 2013

Account Description	Account Number	Actual Expense Budget 2010	Actual Expense Budget 2011	Expense Budget 2012	Proposed Expense Budget 2013
SANITATION FUND					
Salaries, wages and employee benefits:					
Salaries	5010	597,968	534,364	524,619	486,341
Overtime pay	5011	2,073	13,418	3,000	3,000
Part -time pay	5020	9,102	6,064	-	-
FICA tax	5900	44,407	39,892	39,486	39,076
Retirement contributions	5910	69,859	69,864	71,070	74,094
Employee health insurance	5920	148,966	123,938	111,537	102,825
Unemployment tax	5930	7,626	389	2,320	1,440
Workers compensation insurance	5940	12,730	18,330	11,824	11,497
Payroll administrative	5955	-	-	-	-
Total Salaries, wages and employee benefits		892,731	806,259	763,856	718,273
Supplies and materials:					
Supplies	5090	15,533	12,386	20,121	49,050
Office equipment & small tools	5095	-	1,469	28,026	6,344
Printing and advertising	5110	2,418	8,251	4,800	5,127
Vehicle gas and oil	5120	101,056	147,038	159,263	174,777
Tires and tire repair	5135	40,680	33,268	40,526	42,585
Uniforms	5200	7,008	6,535	6,975	6,972
Total Supplies and materials		166,695	208,947	259,711	284,855
Services and other expenses:					
Contract services	5030	50,452	89,590	308,278	277,750
Equipment rental and maintenance	5140	9,366	21,520	35,065	43,167
Collection service fees	5149	726	1,077	-	-
Operating Expense	5150	-	-	-	343
Interest Expense	5156	-	18,141	-	27,485
Training and seminars	5210	3,567	1,910	3,152	3,975
Purchasing agent services	5271	2,001	2,026	2,001	2,001
Public works director services	5272	8,400	8,400	8,400	8,400
Building and vehicle insurance	5340	3,528	6,004	8,983	8,877
Total Services and other expenses		78,040	148,668	365,879	371,998
Utilities:					
Electricity	5050	6,722	7,602	7,375	7,490
Gas (heating)	5060	-	-	-	-
Telephone	5070	2,592	4,124	3,887	4,376
Total Utilities		9,314	11,726	11,262	11,866
Repairs and maintenance:					
Vehicle repairs and maintenance	5130	124,445	89,193	73,150	90,200
Building repairs and maintenance	5290	10,202	4,516	6,000	13,000
Total Repairs and maintenance		134,647	93,709	79,150	103,200
Depreciation:					
Depreciation	5810	141,199	160,208	191,024	194,364
Total Depreciation		141,199	160,208	191,024	194,364
Landfill fees:					
Landfill fees	5490	206,658	197,959	219,000	199,000
Total Landfill fees		206,658	197,959	219,000	199,000
Other:					
Bad debts	5148	15,006	19,053	12,816	20,000
Total Expenses		1,644,290	1,646,529	1,902,698	1,903,556

Sanitation Expenses



City of Jacksonville
Sanitation Fund
Budget 2013

Account Description	Account Number	Actual Expense Budget 2010	Actual Expense Budget 2011	Expense Budget 2012	Proposed Expense Budget 2013
GARBAGE DEPARTMENT					
Salaries, wages and employee benefits:					
Salaries	5010-0407	331,682	254,585	241,503	230,286
Overtime pay	5011-0407	987	7,690	1,000	1,000
Part time pay	5020-0407	3,970	4,939	-	-
FICA tax	5900-0407	24,453	19,071	18,113	17,402
Retirement contributions	5910-0407	38,138	33,520	32,665	32,935
Employee health insurance	5920-0407	82,769	58,085	53,748	47,181
Unemployment tax	5930-0407	1,543	243	1,450	630
Workers compensation insurance	5940-0407	7,522	10,831	5,173	5,030
Payroll administrative	5955-0407	-	-	-	-
Total Salaries, wages and employee benefits		491,064	388,964	353,652	334,464
Supplies and materials:					
Supplies	5090-0407	5,811	3,255	5,965	25,430
Office equipment and small tools	5095-0407	-	1,164	27,726	5,794
Printing and advertising	5110-0407	502	7,513	2,000	2,877
Vehicle gas and oil	5120-0407	53,750	73,936	93,044	87,885
Tires and tire repair	5135-0407	35,624	26,699	26,550	29,024
Uniforms	5200-0407	1,016	1,660	2,814	2,817
Total Supplies and materials		96,703	114,227	158,099	153,827
Services and other expenses:					
Contract services	5030-0407	49,637	89,590	308,278	277,750
Equipment rental and maintenance	5140-0407	4,978	7,029	6,220	12,817
Building and vehicle insurance	5149-0407	726	1,076	-	-
Interest expense	5156-0407	-	18,141	-	27,485
Training and seminars	5210-0407	100	450	1,352	1,000
Purchasing agent services	5271-0407	667	692	667	667
Public works director services	5272-0407	2,800	2,800	2,800	2,800
Building and vehicle insurance	5340-0407	1,102	1,614	4,042	3,941
Total Services and other expenses		60,010	121,392	323,359	326,460
Utilities:					
Electricity	5050-0407	-	-	-	-
Gas (heating)	5060-0407	-	-	-	-
Telephone	5070-0407	2,592	4,124	3,887	4,376
Total Utilities		2,592	4,124	3,887	4,376
Repairs and maintenance:					
Vehicle repairs and maintenance	5130-0407	64,732	32,848	30,075	45,075
Building repairs and maintenance	5290-0407	-	282	1,500	1,500
Total Repairs and maintenance		64,732	33,130	31,575	46,575
Depreciation:					
Depreciation	5810-0407	50,532	78,666	139,211	122,141
Total Depreciation		50,532	78,666	139,211	122,141
Landfill fees:					
Landfill fees	5490-0407	174,555	168,181	178,200	150,000
Total Landfill fees		174,555	168,181	178,200	150,000
Other:					
Bad debts	5148-0407	15,006	19,053	12,816	20,000
Total Garbage		955,194	927,737	1,200,799	1,157,843

City of Jacksonville
Sanitation Fund
Budget 2013

Account Description	Account Number	Actual Expense Budget 2010	Actual Expense Budget 2011	Expense Budget 2012	Proposed Expense Budget 2013
TRASH DEPARTMENT					
Salaries, wages and employee benefits:					
Salaries	5010-0408	180,260	187,130	189,924	192,302
Overtime pay	5011-0408	495	4,199	1,000	1,000
Part time pay	5020-0408	5,132	1,125	-	-
FICA tax	5900-0408	13,418	13,722	14,167	16,720
Retirement contributions	5910-0408	21,598	24,500	25,717	31,938
Employee health insurance	5920-0408	50,073	50,778	45,666	46,758
Unemployment tax	5930-0408	5,671	81	483	630
Workers compensation insurance	5940-0408	2,893	4,166	4,434	5,030
Payroll administrative	5955-0408	-	-	-	-
Total Salaries, wages and employee benefits		279,540	285,701	281,391	294,378
Supplies and materials:					
Supplies	5090-0408	2,826	576	4,581	4,290
Office equipment and small tools	5095-0408	-	-	300	300
Printing and advertising	5110-0408	1,916	583	2,000	1,600
Vehicle gas and oil	5120-0408	26,534	43,393	44,178	55,901
Tires and tire repair	5135-0408	5,056	6,570	13,976	13,561
Uniforms	5200-0408	4,669	3,939	2,754	2,817
Total Supplies and materials		41,001	55,061	67,789	78,469
Services and oOther expenses:					
Contract services	5030-0408	450	-	-	-
Equipment rental and maintenance	5140-0408	798	12,325	23,545	25,050
Operating expense	5150-0408	-	-	-	343
Training and seminars	5210-0408	2,827	-	500	725
Purchasing agent services	5271-0408	667	667	667	667
Public works director services	5272-0408	2,800	2,800	2,800	2,800
Building and vehicle insurance	5340-0408	1,000	2,471	2,722	3,071
Total Services and other expenses		8,542	18,263	30,234	32,656
Utilities:					
Electricity	5050-0408	-	-	-	-
Gas (heating)	5060-0408	-	-	-	-
Telephone	5070-0408	-	-	-	-
Total Utilities		-	-	-	-
Repairs and maintenance:					
Vehicle repairs and maintenance	5130-0408	30,296	45,452	29,750	31,550
Building repairs and maintenance	5290-0408	-	-	-	-
Total Repairs and maintenance		30,296	45,452	29,750	31,550
Depreciation:					
Depreciation	5810-0408	14,220	17,414	23,209	46,405
Total Depreciation		14,220	17,414	23,209	46,405
Landfill fees:					
Landfill fees	5490-0408	32,103	29,778	40,800	49,000
Total Landfill fees		32,103	29,778	40,800	49,000
Other:					
Bad debts	5148-0408	-	-	-	-
Total Trash		405,702	451,669	473,173	532,458

City of Jacksonville
Sanitation Fund
Budget 2013

Account Description	Account Number	Actual Expense Budget 2010	Actual Expense Budget 2011	Expense Budget 2012	Proposed Expense Budget 2013
RECYCLING DEPARTMENT					
Salaries, wages and employee benefits:					
Salaries	5010-0478	86,027	92,650	93,192	63,753
Overtime pay	5011-0478	591	1,529	1,000	1,000
FICA tax	5900-0478	6,536	7,098	7,206	4,954
Retirement contributions	5910-0478	10,122	11,844	12,688	9,221
Employee health insurance	5920-0478	16,124	15,075	12,123	8,886
Unemployment tax	5930-0478	411	65	387	180
Workers compensation insurance	5940-0478	2,314	3,333	2,217	1,437
Payroll administrative	5955-0478	-	-	-	-
Total Salaries, wages and employee benefits		122,125	131,594	128,813	89,431
Supplies and materials:					
Supplies	5090-0478	6,896	8,556	9,575	19,330
Office equipment and small tools	5095-0478	-	305	-	250
Printing and advertising	5110-0478	-	156	800	650
Vehicle gas and oil	5120-0478	20,771	29,709	22,041	30,991
Tires and tire repair	5135-0478	-	-	-	-
Uniforms	5200-0478	1,324	935	1,407	1,338
Total Supplies and materials		28,991	39,661	33,823	52,559
Services and other expenses:					
Contract services	5030-0478	365	-	-	-
Equipment rental and maintenance	5140-0478	3,590	2,166	5,300	5,300
Collection service fees	5149-0478	-	-	-	-
Training and seminars	5210-0478	640	1,460	1,300	2,250
Purchasing agent services	5271-0478	667	667	667	667
Public works director services	5272-0478	2,800	2,800	2,800	2,800
Building and vehicle insurance	5340-0478	1,426	1,919	2,219	1,865
Total Services and other expenses		9,488	9,012	12,286	12,882
Utilities:					
Electricity	5050-0478	6,722	7,602	7,375	7,490
Gas (heating)	5060-0478	-	-	-	-
Telephone	5070-0478	-	-	-	-
Total Utilities		6,722	7,602	7,375	7,490
Repairs and maintenance:					
Vehicle repairs and maintenance	5130-0478	29,418	10,892	13,325	13,575
Building repairs and maintenance	5290-0478	10,203	4,234	4,500	11,500
Total Repairs and maintenance		39,621	15,126	17,825	25,075
Depreciation:					
Depreciation	5810-0478	76,447	64,129	28,604	25,818
Total Depreciation		76,447	64,129	28,604	25,818
Landfill fees:					
Landfill fees	5490-0478	-	-	-	-
Total Landfill fees		-	-	-	-
Other:					
Bad debts	5148-0478	-	-	-	-
Total Recycling		283,394	267,124	228,726	213,255



CITY OF JACKSONVILLE, ARKANSAS

EMERGENCY MEDICAL SERVICES FUND BUDGETARY CHANGES IN REVENUES, EXPENSES, AND RETAINED EARNINGS BUDGET 2013

Revenues:

Charges for services	924,600
Other operating income	-
Nonoperating income	1
Total Income	924,601

Operating expenses:

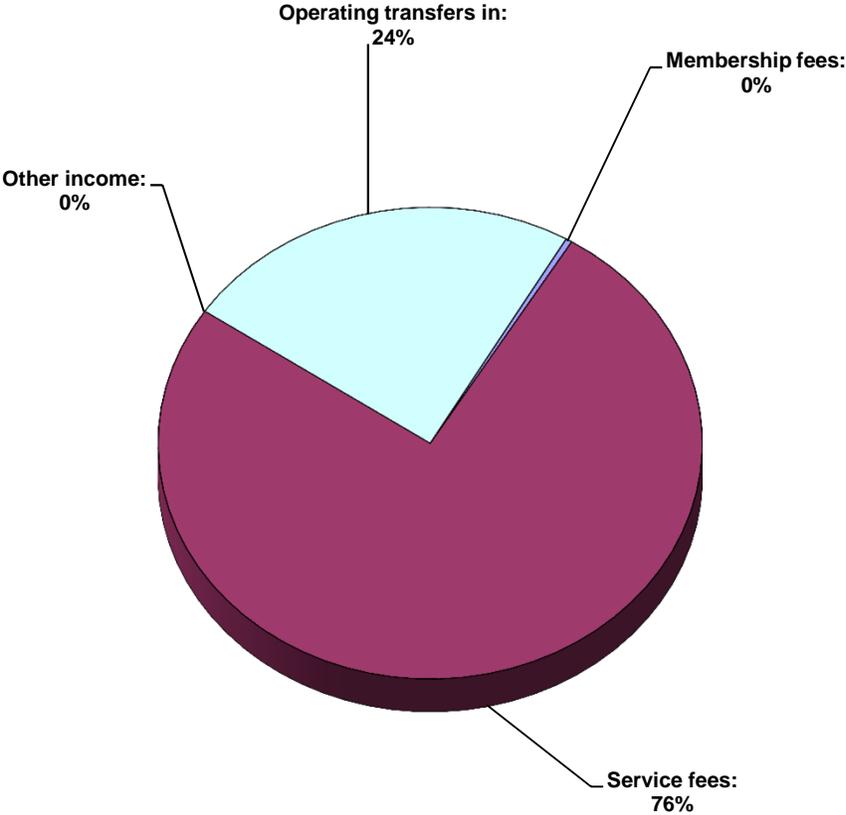
Salaries, wages and employee benefits	679,028
Supplies and materials	85,687
Services and other expenses	64,046
Utilities	-
Repairs and maintenance	4,800
Depreciation	53,630
Other expense	255,000
Total Operating expenses	1,142,191

Net gain (loss) before Operating Transfers	(217,590)
Operating transfers in	290,000
Net gain (loss)	<u>72,410</u>

CITY OF JACKSONVILLE
 Emergency Medical Services Fund
 Budget 2013

Account Description	Account Number	Actual Revenue Budget 2010	Actual Revenue Budget 2011	Revenue Budget 2012	Proposed Revenue Budget 2013
Charges for services:					
Ambulance service billings	4750-6100	704,102	1,004,123	900,000	920,000
Bad debts recovered	4386-6100	449	295	100	100
Ambulance membership	4550-6100	5,250	4,700	4,500	4,500
Late fees	4387-6100	-	-	-	-
Total Charges for services		709,802	1,009,118	904,600	924,600
Other operating income:					
Miscellaneous revenues	4900-6100	10	-	-	-
Total Other operating income		10	-	-	-
Nonoperating income:					
Gain/loss on sales	4700-6100	-	-	-	-
Interest income	4710-6100	18	36	-	1
Total Nonoperating income		18	36	-	1
Transfers in from other funds	4940-6100	500,000	342,500	292,500	290,000
Total Revenues and Operating Transfers		<u>1,209,830</u>	<u>1,351,654</u>	<u>1,197,100</u>	<u>1,214,601</u>

Emergency Medical Services Revenue

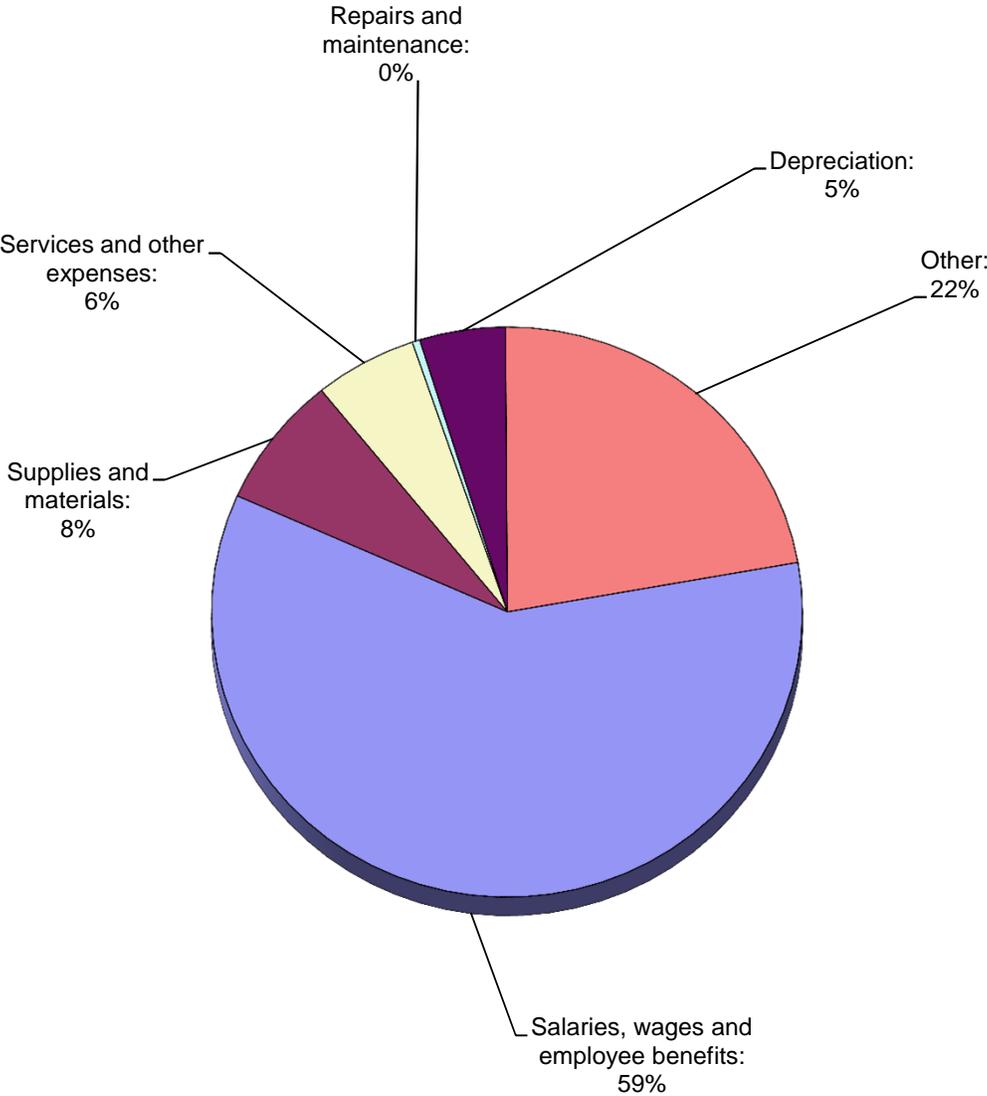




City of Jacksonville
 Emergency Medical Services Fund
 Budget 2013

Account Description	Account Number	Actual Expense Budget 2010	Actual Expense Budget 2011	Expense Budget 2012	Proposed Expense Budget 2013
Ambulance					
Personal services:					
Salaries	5010-6161	434,110	389,679	452,639	463,395
Overtime pay	5011-6161	30,275	47,179	35,022	38,350
FICA tax	5900-6161	67,117	71,580	5,975	6,200
Retirement contributions-state plan	5370-6161	6,492	6,459	70,297	75,724
Employee health insurance	5920-6161	88,562	82,032	80,802	85,656
Unemployment tax	5930-6161	1,235	195	1,160	1,080
Workers compensation insurance	5940-6161	6,944	9,998	8,867	8,623
Payroll administrative	5955-6161	-	-	-	-
Tuition reimbursement	5970-6161	3,498	4,280	-	-
Total Personal services		638,233	611,402	654,762	679,028
Supplies and materials:					
Supplies-Ambulance Service	5090-6161	1,035	933	1,170	987
Ambulance supplies	5092-6161	42,891	64,299	53,700	55,850
Office equipment and small tools	5095-6161	965	3,494	2,805	-
Vehicle gas and oil	5120-6161	9,370	14,911	18,750	21,120
Tire and tire repair	5135-6161	2,555	486	1,800	4,730
Postage	5180-6161	1,386	1,753	2,200	1,800
Uniforms	5200-6161	697	1,381	1,250	1,200
Total Supplies and materials		58,899	87,257	81,675	85,687
Services and other expenses:					
Contract services	5030-6161	1,860	1,860	3,815	3,815
Printing and advertising	5110-6161	-	-	-	-
Equipment rental and maintenance	5140-6161	26,992	15,923	18,905	25,975
Radio repair and maintenance	5160-6161	-	2,444	3,000	2,000
Operating expense	5150-6161	20	10	-	247
Training and seminars	5210-6161	1,706	6,239	12,420	26,151
Professional dues	5280-6161	1,481	970	3,503	3,073
Building and vehicle insurance	5340-6161	1,054	1,697	2,783	2,785
Total Contractual services		33,113	29,143	44,426	64,046
Repairs and maintenance:					
Vehicle repairs and maintenance	5130-6161	7,705	4,606	5,900	4,800
Total Repairs and maintenance		7,705	4,606	5,900	4,800
Depreciation:					
Depreciation	5810-6161	23,282	30,699	54,079	53,630
Total Depreciation		23,282	30,699	54,079	53,630
Other:					
Bad debt expense	5148-6161	462,956	330,924	255,000	255,000
Total Emergency Medical Services		1,224,188	1,094,031	1,095,842	1,142,191

Emergency Medical Services Expenses by Type



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 \$14.4 million in long-term capital projects and activities have been identified, evaluated, planned, and projected. This includes \$9.2 million in infrastructure construction improvements, \$4.4 million in equipment replacement, and \$822,492 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 will include the 9-1-1 Communications Center and the new Police Department along with a safe room for residents in case of an emergency. The Public Safety building is due for completion by the end of 2012.

SPECIAL PROJECTS FUND

The Special Projects Fund provides the funding framework for the major capital construction projects, storm water drainage projects, new major equipment acquisitions, and major equipment replacements that make up the Capital Improvement Plan. The resources supporting this fund are appropriated primarily from our local sales tax revenues but also includes citizen donations dedicated to specific projects. During times of strong growth, additional revenues are set aside in order to meet the long-range planning needs of the City. By taking this approach, an insightful look is provided at the direction we are headed and exactly how we will reach our goals. Our citizens should feel comfortable their tax dollars are being well managed and that our long-term needs are being planned as effectively as our short-term operational needs.

Three major elements are included in this fund. **Capital Improvements** includes but is not limited to the acquisition of land, the acquisition and/or construction of capital facilities and all other capital activity not specifically identified as being equipment or drainage related. **Capital Equipment** includes the acquisition of new equipment items and the orderly replacement of existing equipment when the useful life limit is reached. **Capital Drainage** includes those long-term drainage improvement projects that may not be funded by Street Tax Turnback funds, the 3-mil road-tax, or when sufficient current Street revenue is not available to complete those projects. By nature, drainage activity affects the community as a whole and any drainage activity not accounted for in the Street Fund is planned and accounted for in this area.

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

I. Capital Improvements

Commercial and Industrial Development - \$352,874

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.

Public Shooting Range - \$3,500,000

The City of Jacksonville is working on a joint venture with the Arkansas Game & Fish Foundation to build a trap, skeet, and 3D archery shooting range. The shooting range will be maintained and operated by the Parks and Recreation Department. This facility will provide accommodations for regional and state tournaments. The location is on Graham Road. The estimated economic impact is projected as \$8,000,000 per year to the community.

The following projects are a result of Council discussion on where to reallocate the \$1,000,000 originally set aside in case the City was successful in the Gravel Ridge annexation process. Ultimately, all projects will be completed. In the near term however, plans are being analyzed to see which will be the most effective use of available funds with all four currently in the design stage.

Widen Main Street - \$ 2,000,000

The widening of Main Street to four lanes from Redmond Road to Harris Road will straighten or remove the dangerous “s” curve and rework the area around the bridge. This will increase the safety for our citizens during travel down Main Street. The design contract is \$96,000 and is currently fully funded.

Oneida Extension - \$ 2,000,000

The construction of a bridge across Bayou Meto at the end of Oneida with a road continuing on through to Main Street will increase the effectiveness of Police and Fire protection to the Northlake area, especially during the rainy season. Additionally, this will also remove the need to use the old Main Street bridge that is a safety hazard during the rainy season. The design contract is \$144,056 and is currently fully funded.

Emma Street Extension - \$ 42,250

This construction will open up a lane from West Main all the way through to General Samuels. The housing off of Emma is effectively isolated with only the single access road. The design is part of the City's master plan and has been completed. The construction cost however, will be a cost born by the developer when housing at the end of Emma is built.

Intersection improvement at Main and Harris Roads - \$500,000

Harris Road is a busy intersection at Main Street. There is a school bus stop at that intersection which is dangerous to our future leaders. Initially, a traffic light was thought to be an appropriate solution but the current design is a roundabout which will serve the same purpose of slowing traffic without impeding flow down the balance of Main Street.

Intersection Improvement at General Samuels and Harris Roads - \$ 500,000

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

Budgetary Transfers - \$ 300,000

Capital construction demands on the General Fund are always a challenge. Structural condemnations, demolitions, and asbestos abatement costs have been increasing over the past several years. These budgetary funds cover major building repairs and other construction projects that keep the City's facilities in good working condition.

II. Capital Drainage

Master Drainage Plan - \$ 822,492

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

the existing area. As these individual projects are identified and costs are projected, they are included in the master plan. Funds are set aside to complete these projects as well as potential problems that may arise during unusually heavy rains.

III. Capital Equipment

Disaster Recovery Fund - **\$ 1,000,000**

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

Budgetary Transfers - **\$ 317,590**

Capital equipment demands on the General Fund are challenging in 2013. Major equipment replacement is funded through the Capital Equipment Fund. The three main areas this year are Parks equipment replacement, upgrading our website for easier access by our citizens, and replacement of police vehicles.

Equipment Replacement and Grant Matching - **\$ 53,138**

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.

Audio Visual Equipment for Public Safety Building - **\$ 79,628**

The new Public Safety Building will have three classrooms along with a safe room that require audio visual equipment. The audio visual equipment will be useful for training purposes. The equipment will work individually in each classroom. Each class room will have the same equipment to keep the rooms uniformed.

Network Equipment - **\$23,412**

The new Public Safety Building requires servers and wiring to have connectivity with electronic devices throughout the city. They will need the capability to communicate with the equipment located inside police and fire vehicles as well as with equipment located at City Hall.

Equipment Replacement - Fire Apparatus - \$ 416,000

Fire apparatus are the most costly single equipment items the City faces in the replacement schedule. Fortunately the life cycle of these items are 25 years. The Department currently has a 1986 apparatus that is in need of replacement. Maintenance costs have increased to the extent that it is unreasonable to incur in order for it to remain a front line piece of equipment.

Equipment Replacement – 9-1-1 Communication - \$ 2,500,000

Technology has caught up with and passed our once state-of-the-art communications center. The original equipment is now outdated and analog based. We are quickly approaching the deadline for mandatory conversion to digital equipment. The City is working with the State in an attempt to acquire some level of funding for the change by participating in the Three County Pilot Project. The State of Arkansas is working to provide a means of communication for all public safety agencies through enhancing the Arkansas State Police network, upgrading the Chemical Stockpile Emergency Preparedness Program ([CSEPP](#)), and the implementation of a Three County Pilot Project. The Three County Pilot Project will demonstrate the effectiveness of the operational design of Arkansas Wireless Information Network (AWIN), bringing interoperability from the command and control structure to the first responder level. The purpose of the project is to build a fully interoperable radio system, based on [Project 25 Standards](#), for all public safety agencies. The project will provide additional infrastructure needed at the County level, upgraded dispatch units, and connectivity to the AWIN.

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 is the first debt incurred by the City of Jacksonville in over twenty five years.

Library Construction Bonds - \$ 1,800,000

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 bond to the City of Jacksonville, Arkansas not to exceed \$2,500,000 in aggregate principal amount to finance this project. The tax will expire upon payment in full of the bonds to which it is pledged. This ad valorem tax is coming in at a rate higher than expected and the first early bond redemption was called in March of 2008. Bonds outstanding at the end of December 2012 were \$1,800,000; this includes an early redemption in 2012 of \$85,000 in bonds.

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

Sanitation Equipment Loan - \$1,037,082

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

Motorola Financing Agreement - \$2,500,000

The City of Jacksonville signed an agreement with Motorola regarding financing for the equipment for 9-1-1 Communications. The agreement is for 60 months at 0% interest. The first payment of \$87,413.43 is due January 2013. The remaining payments are \$602,528 each for the following four years. The repayment of this loan will come from sales tax revenue and 9-1-1 receipts.

Capital Improvement Loan - \$3,100,000

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

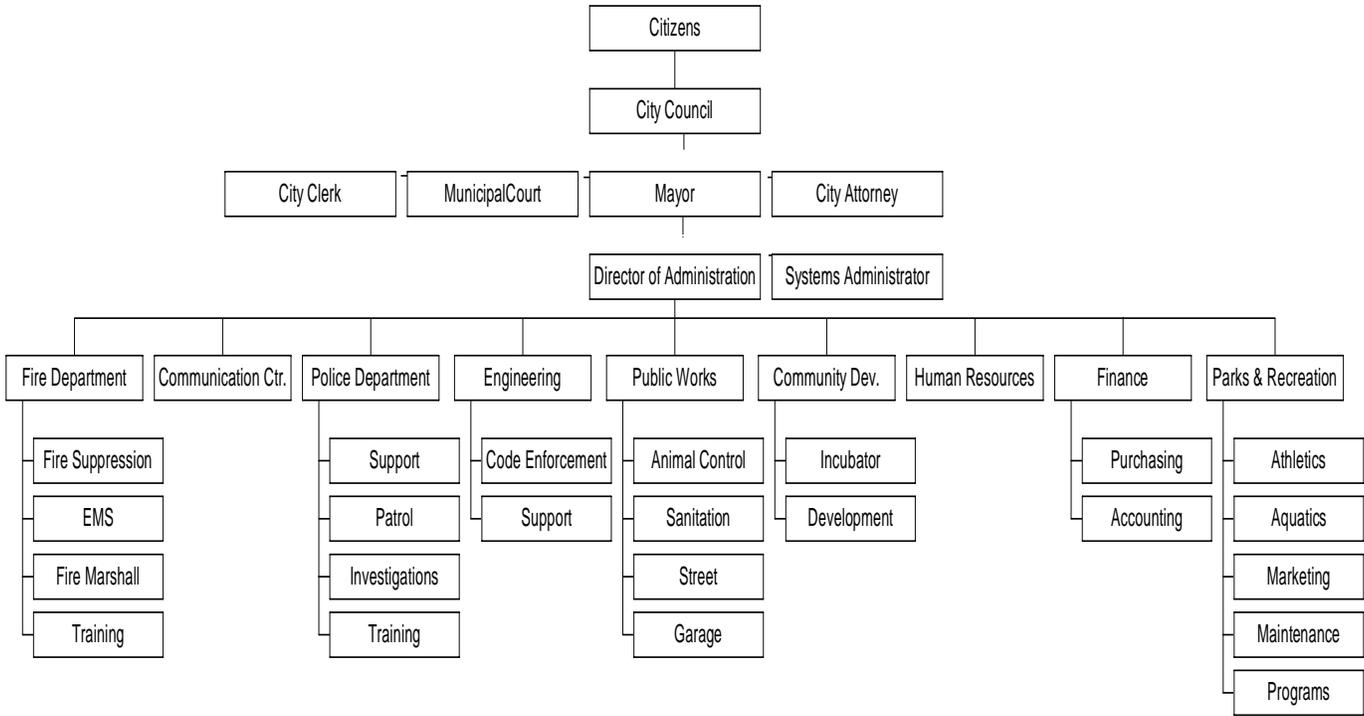
Property Purchasing Loan

- \$ 480,385

The City of Jacksonville obtained a loan in December, 2012 to purchase property on Graham Road for the new public shooting range. This loan is for 45 days and 0% interest. This loan will be refinanced with a loan that includes the construction of the new shooting range. The new loan is estimated at \$3,500,000 and will be advertised for competitive rates. The new loan will be repaid with contributions from Arkansas Game & Fish Foundation and from revenues generated from the shooting range.



City of Jacksonville Organization Chart





GLOSSARY OF TERMS

A

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

B

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

C

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

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

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

D

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

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

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

E

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

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

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

F

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

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

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

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

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

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

G

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

I

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

M

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

equipment to detect defects and the making of repairs.

N

Non-exempt

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

O

Obfuscate

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

Other Financing Source

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

Ordinance

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

P

Personal Services

The costs associated with compensating employees for their labor.

Prepaid Expenses

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

Property Taxes

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

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



Salaries and Benefits

Expenditures/expenses associated with employee salaries and benefits.

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

Supplies and Materials

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

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

Contractual Services

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

5030	Contract Services	Contract Services includes charges for services performed by
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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. 1466 (# 28 – 12)

AN ORDINANCE ADOPTING A FISCAL BUDGET FOR 2013; 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 2013 General Fund of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Funds Available for the 2013 General Fund:	\$	20,260,371.00
Budgeted Disbursements for 2013:		
1. General Government	\$	2,018,406.00
2. Public Safety		13,020,202.00
3. Judicial		553,335.00
4. Public Works		4,668,428.00
TOTAL	\$	20,260,371.00

SECTION TWO: The Budget for operation of the 2013 Street Fund of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Funds Available for the 2013 Street Fund:	\$	2,326,024.00
Budgeted Disbursements for 2013:	\$	2,326,024.00

SECTION THREE: The Budget for operation of the 2013 Sanitation Fund of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Funds Available for the 2013 Sanitation Fund:	\$	1,798,300.00
Budgeted Disbursements for 2013:	\$	1,903,556.00

ORDINANCE NO. 1466 (#28 - 12)
Page Two

SECTION FOUR: The Budget for operation of the 2013 Emergency Medical Services Fund of the City of Jacksonville, Arkansas, shall be as follows:

Estimated Funds Available for the 2013 EMS Fund:	\$	1,214,601.00
Budgeted Disbursements for 2013:	\$	1,142,191.00

SECTION FIVE: The appropriations made herein include additional pay for holidays for all agents and employees of the City of Jacksonville, Arkansas, including, but not limited to, uniformed employees as provided for and by the laws of the State of Arkansas. The appropriations made herein shall not include any expenditure(s) over and above the income received and monies held by the City. A full and complete copy of the 2013 Annual Budget, as approved, shall be attached hereto and made a part hereof.

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

SECTION SEVEN: If the City Government is to operate in an economical and efficient manner, it is imperative that a Budget be adopted for the guidance and instruction of said aforementioned funds. Therefore, to promote the public welfare, health, and safety, an emergency is hereby declared to exist, and this Ordinance shall be in full force and effect on and after January 1, 2013.

APPROVED AND ADOPTED THIS _____ DAY OF DECEMBER, 2012.

CITY OF JACKSONVILLE, ARKANSAS

GARY FLETCHER, MAYOR

ATTEST:

APPROVED AS TO FORM:

SUSAN DAVITT, CITY CLERK

ROBERT E. BAMBURG, CITY ATTORNEY