

City of Jonesboro, Arkansas
APPROPRIATION ADJUSTMENT

January 1, 2008 - June 18, 2008

#	Account Number	Description	Budgeted Amount	Actual Expenditure	Remaining Budget	Encumbered Amount	Remaining Budget after Encumbrance	Percent Available	Requested Appropriation Increases
Police									
1	01-101-0210-00	Part-Time Salaries	\$ 32,500.00	\$ 26,658.51	\$ 5,841.49	\$0.00	\$ 5,841.49	18.0%	\$ 1,733.20
We had a person off on workers comp so we had to bring in a part-time employee to fill in for that position.									
2a	01-101-0204-00	Pension Contribution - City	0.00	1,172.43	(1,172.43)	0.00	(1,172.43)	0.0%	2,400.00
This account is for the Police officers that are on the old police drop account. This money was not budgeted in the 2008 budget.									
2b	01-101-0205-00	Police Pension	150,000.00	209,890.82	(59,890.82)	0.00	(59,890.82)	-39.9%	249,600.00
This account is for the City's portion of the Police's LOPFI. The money was not budgeted in the 2008 budget.									
Planning									
3	01-108-0214-00	Heat, Lights & Water	0.00	1,489.84	(1,489.84)	0.00	(1,489.84)	0.0%	8,000.00
The city is responsible for the gas portion of heating and no money was budgeted in the 2008 budget for that.									
4	01-108-0233-00	Rentals/Contracts	600.00	613.29	(13.29)	0.00	(13.29)	-2.2%	700.00
Planning has rental fees for their water cooler and maintenance agreement on the copy machine. Not enough was budgeted for the year.									
Information Systems									
5	01-110-0218-00	Office Exp./Postage/Printing	225.00	463.81	(238.81)	0.00	(238.81)	-106.1%	900.00
\$52.32 of office expense & \$411.49 of postage for shipping computer equipment back for repairs (unforeseen expenditure)									
6	01-110-0224-00	Supplies	30,000.00	31,086.43	(1,086.43)	3,545.15	(4,631.58)	-15.4%	60,000.00
\$16,000.00 worth of computer (each unit under \$1,500) were charged to this account. Computers were added to this line item last year but was dropped during the budget process because Alan Young was not there to inform why the increase went up over 2007.									

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General Administration									
7	01-134-0279-00	Unemployment/WKMS. Comp	388,133.00	483,153.44	(95,020.44)	0.00	(95,020.44)	-24.5%	112,000.00
Due to all the workers comp claims the bill increased by 130,000. (unforeseen expenditure)									
Sanitation Administration									
8	03-100-0217-00	Professional Services	0.00	233,451.50	(233,451.50)	0.00	(233,451.50)	0.0%	400,000.00
Mosquito Control Contract was not budgeted in the 2008 budget (\$33,333 per month).									
Sanitation Residential									
9	03-102-0210-00	Part-Time Salaries	0.00	2,443.50	(2,443.50)	0.00	(2,443.50)	0.0%	2,443.50
The Department had an employee off on medical leave and we hired a temporary position to fill in while he was out and it had to come out of the part-time salaries.(unforeseen expenditure)									
10	03-102-0233-00	Rentals/Contracts	0.00	200.63	(200.63)	0.00	(200.63)	0.0%	500.00
Compressed oxygen for welding & cylinder rentals for oxygen for torches. Item was not budgeted in the 2008 budget.									
E-911									
11	06-100-0222-00	Equipment Maintenance	2,000.00	6,726.32	(4,726.32)	0.00	(4,726.32)	-236.3%	6,000.00
Work on radio equipment and towers has surpassed the budgeted amount.(unforeseen expenditure)									
12	06-100-0231-00	Miscellaneous	0.00	103.48	(103.48)	0.00	(103.48)	0.0%	200.00
Nothing was budgeted for misc items which should have been to cover annual credit card fees and Badges for dispatchers. Item was not budgeted in 2008 budget.									
13	06-100-0233-00	Rentals/Contracts	0.00	7,118.04	(7,118.04)	0.00	(7,118.04)	0.0%	15,000.00
Nothing was budgeted to absorb the cost of copy machine rental contract and Arkansas Crime Information Center monthly usage fees.									

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Capital Improvement

14	07-100-0152-02	Washington Street/FS #2	0.00	725.00	(725.00)	81,337.50	(82,062.50)	0.0%	86,337.50
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The initial cost for design only was \$170,771, and the City has paid \$89,433.50. The remaining balance of \$81,337.50 has been encumbered to pay engineer for design of the drainage project for Sharpe Street flooding problem. The design work has been done but not paid. The estimate for the entire project is \$2,449,116 back in 2006. We expect to spend \$5,000 more for this year. However, the council will have to consider the estimate may change once we start the actual work. The appraisal for Cavanaugh Motors property cost \$725.00.

15	07-100-0152-03	Flemon Road	0.00	12,996.00	(12,996.00)	12,274.00	(25,270.00)	0.0%	25,270.00
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We are not building this year so decrease the encumbered amount to \$1,440 from \$12,274. We need appropriations to cover the encumbered amount and the \$12,996 spent so far this year for a total of \$14,436. Item was not budgeted in the 2008 budget.

16	07-100-0152-05	1700 Block West Warner	0.00	4,047.50	(4,047.50)	35,471.50	(39,519.00)	0.0%	54,519.00
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The Total was \$1,036,030 for the entire project. For this year, all we are doing is tearing down the houses which is expected to cost \$15,000. We need appropriation of \$54,519 to cover this and the amount of expenditures already incurred. (Cost to demolish houses of \$15,000 plus \$39,519 expenditures incurred) Item was not budgeted in the 2008 budget.

17	07-100-0152-11	Farm Creek Detention	0.00	14,180.00	(14,180.00)	13,412.50	(27,592.50)	0.0%	133,412.50
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The encumbered amount of \$13,412.50 is what we owe on the final design which we expect to spend this year plus \$120,000 for property acquisition. Item was not budgeted in the 2008 budget.

18	07-100-0166-00	Miscellaneous	0.00	2,575.00	(2,575.00)	0.00	(2,575.00)	0.0%	2,575.00
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Yearly expense for parking lot rental from the Railroad Management at Frolic Footwear was not budgeted in 2008. Need to determine where to code.

19	07-100-0245-00	Construct Signs at 5 Parks	0.00	4,320.00	(4,320.00)	0.00	(4,320.00)	0.0%	4,320.00
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The item was budgeted in 2006 and they didn't spend the money in that year. The amount should have been requested again in 2007 or 2008; the signs were still purchased in 2008.

20	07-100-0251-00	Lease-107 Flint	0.00	35,000.00	(35,000.00)	0.00	(35,000.00)	0.0%	74,000.00
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No rent for the Best building was ever budgeted in the 2008 budget.

21	07-100-0255-00	CTP Project Carter Burgess	0.00	3,448.50	(3,448.50)	0.00	(3,448.50)	0.0%	78,448.50
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Need Appropriation for the \$3,448.50 and \$75,000 for remaining work this year. Item was not budgeted in the 2008 budget.

22	07-100-0307-00	Industrial Park Expansion	0.00	210,000.00	(210,000.00)	0.00	(210,000.00)	0.0%	210,000.00
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The yearly payment to Northeast Arkansas Industrial Commission was not budgeted for in 2008

#	Account Number	Description	Budgeted Amount	Actual Expenditure	Remaining Budget	Encumbered Amount	Remaining Budget after Encumbrance	Percent Available	Requested Appropriation Increases
23	07-100-0308-00	Fire Station #3	47,303.00	957,048.38	(909,745.38)	2,302.50	(912,047.88)	-1923.2%	950,000.00
Fire station started in 2007, but failed to appropriate funds to finish the Fire Station #3 project in 2008.									
24	07-100-0309-00	Alberto-Culver Site Prep	\$0.00	\$4,650.20	(4,650.20)	\$0.00	(4,650.20)	0.0%	\$4,650.20
Project started in 2007, but failed to appropriate funds to finish project.									
25	07-100-0152-09	Oak, Haltom & Kitchen	0.00	36.00	(36.00)	0.00	(36.00)	0.0%	6,000.00
Expenditure incurred for multiple asbestos samples (project 1008 Kitchen) Item was not budgeted in the 2008 budget.									
26	07-100-0152-13	317 E. Cherry	0.00	0.00	0.00	1,850.00	(1,850.00)	0.0%	6,000.00
An outstanding Purchase Order (Asbestos Abatement for 317 east Cherry) dated 5/13/2008.Item was not budgeted in the 2008 budget.									
27	07-100-0141-00	Fox Meadows Project	0.00	0.00	0.00	1,500.00	(1,500.00)	0.0%	\$ 1,500.00
An outstanding Purchase Order for stone (Garry Meadows Construction) dated 8/29/2007.Item was not budgeted in the 2008 budget.									
28	07-100-0140-00	Greenway Park for Mall	\$0.00	\$5,307.52	(5,307.52)	\$0.00	(5,307.52)	0.0%	\$ 5,307.52
Unspent 2007 appropriations not budgeted in the 2008 budget									
29	07-100-0142-00	Lawson Road Extension Project	0.00	98,125.77	(98,125.77)	63,549.70	(161,675.47)	0.0%	351,119.00
Unspent 2007 appropriations not budgeted in the 2008 budget									
30	07-100-0304-00	Fire Station #7	30,000.00	917,873.88	(887,873.88)	0.00	(887,873.88)	-2959.6%	925,000.00
Unspent 2007 appropriations not budgeted in the 2008 budget									
31	07-100-0305-00	Old Landfill - Closure	0.00	32,296.00	(32,296.00)	73,452.00	(105,748.00)	0.0%	224,963.00
Unspent 2007 appropriations not budgeted in the 2008 budget									
32	07-100-0306-00	Old Landfill - Methane	0.00	327,487.50	(327,487.50)	112,363.10	(439,850.60)	0.0%	719,103.00
Unspent 2007 appropriations not budgeted in the 2008 budget									
33	07-100-0152-06	Detention Pond-Valley Drive	0.00	187,821.87	(187,821.87)	0.00	(187,821.87)	0.0%	187,821.87
Unspent 2007 appropriations not budgeted in the 2008 budget									
34	07-100-0180-00	Railroad Crossing Maintenance	0 \$	3,396.44 \$	(3,396.44)	0 \$	(3,396.44)	0.0%	\$ 3,396.44
To repair train derailment									
A. Total Appropriation Increase Requests									\$ 4,913,220.23

#	Account Number	Description	Budgeted Amount	Actual Expenditure	Remaining Budget	Encumbered Amount	Remaining Budget after Encumbrance	Percent Available	Requested Appropriation Increases
		Inter-fund Appropriation Transfer to Correct Budgetary Accounting							
34	06-100-0203-00	Group Insurance Transfer \$60,000 from General Administration Group Insurance account (01-134-0203-00)							\$ 60,000.00
B. Total inter-fund appropriation transfer									\$ 60,000.00
		Intra-Departmental Fund Transfer to Correct Budgetary Accounting							
35	07-100-0135-00	Class IV Landfill Transfer \$ 400,000 from New Landfill account (07-100-0319-00) that was budgeted in the wrong account							\$ 400,000.00
36	06-100-0320-00	Dedicated Circuits Transfer \$ 68,400 from Telephone Expense account (06-100-0213-00) that was budgeted in the wrong account							68,400.00
C. Total intra-departmental fund transfer									\$ 468,400.00
A. 2008 Budgetary Appropriation Increases									\$ 4,913,220.23
B. Inter-fund Appropriation Transfer to Correct Budgetary Accounting									\$ 60,000.00
C. Intra-Departmental Fund Transfer to Correct Budgetary Accounting									\$ 468,400.00