

**CITY OF JONESBORO, ARKANSAS**  
**2007 BUDGET AMENDMENT ORDINANCE - OPERATING EXPENDITURES**

FUND	2007	2007	2007 ACTUAL	REQUIRED INCREASE	
	ACTUAL	BUDGETED	EXPENDITURES OVER (UNDER) BUDGET EXPENDITURES	IN 2007 BUDGET ORDINANCE	
Police	\$ 7,422,295.00	\$ 6,389,933.00	\$ (1,032,362.00)	\$ 1,032,362.00	A
Street	\$ 3,725,504.00	\$ 3,447,594.00	\$ (277,910.00)	\$ 277,910.00	B
Sanitation	\$ 3,748,606.00	\$ 3,721,619.00	\$ (26,987.00)	\$ 26,987.00	C
Parks and Recreation	\$ 1,261,466.00	\$ 1,203,501.00	\$ (57,965.00)	\$ 57,965.00	D
E-9-1-1	\$ 970,055.00	\$ 950,325.00	\$ (19,730.00)	\$ 19,730.00	E
Outside Agencies	\$ 878,045.00	\$ 860,900.00	\$ (17,145.00)	\$ 17,145.00	SEE ATTACHED
General Earmarked	\$ 1,782,461.00	\$ 1,537,000.00	\$ (245,461.00)	\$ 245,461.00	F
Other Expenditures: Including grants	\$ 11,469,882.00	\$ 11,225,789.00	\$ (244,113.00)	\$ 244,113.00	G
Capital Improvements	\$ 11,060,921.00	\$ 8,920,620.00	\$ (2,140,301.00)	\$ 2,140,301.00	SEE ATTACHED
<b>TOTAL ADJUSTMENTS</b>	<b>\$ 42,319,235.00</b>	<b>\$ 38,257,261.00</b>	<b>\$ (4,061,974.00)</b>	<b>\$ 4,061,974.00</b>	

Schedule B

**CITY OF JONESBORO, ARKANSAS**  
**2007 BUDGET AMENDMENT ORDINANCE - CAPITAL OUTLAY (FIXED ASSETS) EXPENDITURES**

FUND	2007	2007	2007 ACTUAL	REQUIRED INCREASE	
	ACTUAL	BUDGETED	EXPENDITURES OVER (UNDER) BUDGET EXPENDITURES	IN 2007 BUDGET ORDINANCE	
Police	\$ 988,332.00	\$ 887,111.00	\$ (101,221.00)	\$ 101,221.00	H
Fire	\$ 1,194,376.00	\$ 716,684.00	\$ (477,692.00)	\$ 477,692.00	I
<b>TOTAL ADJUSTMENTS</b>	<b>\$ 2,182,708.00</b>	<b>\$ 1,603,795.00</b>	<b>\$ (578,913.00)</b>	<b>\$ 578,913.00</b>	

**MATERIAL VARIANCE EXPLANATIONS:**

- A: The jail bill was budgeted at \$700,000, actual expenditures amounted to \$1,216,081, resulting in \$516,081 over budgeted expenditures. SRO salaries in the amount of \$238,863 were not reflected in the budget because the City is reimbursed for these expenditures. Pension contributions were not budgeted in 2007. The expenditure totaled \$209,541.
- B: Actual overtime salaries were \$131,618 over budget, primarily as a result of work at the Alberto-Culver construction site. Fuel expenditures were \$109,385 over budget as a result of rising fuel costs. Auto Expenditures were over budget by \$83,599 as a result of increased overtime and equipment wear.
- C: Overtime salaries exceeded budget by \$27,581 due to mechanics working on unanticipated major repairs to equipment.
- D: Part-time salaries exceeded budget by \$8,914 due to taking over the upkeep of Downtown Jonesboro. Two telephones poles were replaced at the Northside Baseball Complex resulting in supplies being over budgeted request by \$12,360. The prize money for the half marathon in the amount of \$10,000 was not included in the 2007 budget. The funds for the prize was donated to the City.

MATERIAL VARIENCE EXPLANATIONS:

- E: Final payment on CAD made in 2007, budgeted in 2006 but not paid until 2007, for a total of \$40,090.
- F. The City collected and remitted to the Library \$142,075 more than was budgeted. The City serves as an agency fund, the money paid represents the total amount collected.  
Fire Act 833 exceeded budgeted appropriations by \$133,843. This represents prior year collections not spent in prior years.
- G. Pines apartment settlement was not budgeted and resulted in a \$127,316 expenditures not included in the 2007 budget.  
Police asset forfeiture funds received from the State were not included as revenue nor were the associated expenditures in the amount of \$48,765.  
The surcharge for building permits in the amount of \$34,275 is collected and remitted to the State. The remittance was not budgeted.
- H. Extra AVL units purchased for new police vehicles were not included in the budget in the amount of \$90,431.
- I. The statement from Bank of America for the lease agreement is received in November of each year. The 2006 payment was made on January 10, 2007 in the amount of \$547,275 and the 2007 payment was made on December 27, 2007 in the amount of \$478,017.

CITY OF JONESBORO  
OUTSIDE AGENCIES  
COMPARISON OF ACTUAL AND BUDGETED EXPENDITURES  
FOR THE YEAR 2007

	2007 Actual	2007 Budget	Actual Expenditures Under (Over) Budget	Percentage Under (Over)
<b>Allocated Block Amount</b>	\$ -	\$ 860,900.00	-	-
Industrial Development	165,000	-	(165,000)	0.00%
Airport Improvements	55,000	-	(55,000)	0.00%
Flight Stat Maintenance	35,000	-	(35,000)	0.00%
Municipal Court	397,678	-	(397,678)	0.00%
Forum	16,437	-	(16,437)	0.00%
Tomado Sirens	49,405	-	(49,405)	0.00%
Senior Citizens Building Repairs	52	-	(52)	0.00%
DAV	5,000	-	(5,000)	0.00%
Transit System Subsidy	130,000	-	(130,000)	0.00%
DJA	15,000	-	(15,000)	0.00%
Senior Citizens Center	9,473	-	(9,473)	0.00%
<b>Total Outside Agencies Expenditures</b>	<b>\$ 878,045</b>	<b>\$ 860,900</b>	<b>\$ (17,145)</b>	<b>-1.99%</b>

CITY OF JONESBORO  
 CAPITAL IMPROVEMENTS FUND  
 COMPARISON OF ACTUAL AND BUDGETED EXPENDITURES  
 FOR THE YEAR 2007

	2007 Actual	2007 Budget	Actual Expenditures Under (Over) Budget	Percentage Under (Over)
<b>OPERATIONS</b>				
Lawson Road Extension Project	\$ 898,881	\$ 1,250,000	\$ 351,119	28.09%
Pines Apt. Project	20,859	-	(20,859)	0.00%
Farm Creek Detention	7,188	-	(7,188)	0.00%
AHTD Drainage Contract	479,747	-	(479,747)	0.00%
Road Paving, Bridge Replac	1,560	-	(1,560)	0.00%
Transfer To Other Funds	83,848	-	(83,848)	0.00%
Raise Transformer at JMC Park	8,839	-	(8,639)	0.00%
Drainage Study Part 2	144,839	-	(144,839)	0.00%
Lease-107 Flint	62,500	-	(62,500)	0.00%
CTP Project Carter Burgess	62,986	-	(62,988)	0.00%
Fire Station #3	1,009,566	-	(1,009,566)	0.00%
Alberto-Culver Site Prep	114,888	-	(114,886)	0.00%
Fire Station Construction	63,017	-	(63,017)	0.00%
Animal Control Construction	493,484	74,620	(418,864)	-561.33%
Craighead Forest ATV Trail	293	-	(293)	0.00%
2004 State of Arkansas Parks	1,080	-	(1,080)	0.00%
Rotary Park 2005	874	-	(674)	0.00%
<b>Total Operations</b>	<b>3,454,049</b>	<b>1,324,620</b>	<b>(2,129,429)</b>	<b>-160.76%</b>

**CITY OF JONESBORO  
CAPITAL IMPROVEMENTS FUND  
COMPARISON OF ACTUAL AND BUDGETED EXPENDITURES  
FOR THE YEAR 2007**

<b>CAPITAL IMPROVEMENTS</b>						
Old Landfill Closure	\$	12,655	\$	-	(12,655)	0.00%
Class IV Landfill		400,000		400,000	-	0.00%
Lawson Rd/V.V. Drive		1,695		-	(1,695)	0.00%
Greenway Park for Mall		41,998		121,000	79,002	65.29%
Fox Meadows Project		469		-	(469)	0.00%
City Drainage Projects		2,391,367		-	(2,391,367)	0.00%
Center Grove Project		36,224		-	(36,224)	0.00%
Washington Street/FS#2		85,386		-	(85,386)	0.00%
Flemon Road		10,000		-	(10,000)	0.00%
Monroe/Chestnut/Huntington		64,823		-	(64,623)	0.00%
1700 Block West Wamer		12,646		-	(12,646)	0.00%
Detention Pond-Valley Drive		296,901		-	(296,901)	0.00%
Detention Pond-East Nettleton		10,560		-	(10,560)	0.00%
2400 E Nettleton Flood Abate		24,255		-	(24,255)	0.00%
Miscellaneous		5,500		-	(5,500)	0.00%
Mayor's Emerg./Discretion		7,450		25,000	17,550	70.20%
Railroad Crossing Maint.		644		75,000	74,356	99.14%
A.D.A. St. Specifications		308,315		350,000	41,685	11.91%
Street Materials		465,148		350,000	(115,148)	-32.90%
Street Contracts		687,450		500,000	(167,450)	-33.49%
Street Signalization		27,159		-	(27,159)	0.00%
James&Frierson Str Imp/OR#36		11		-	(11)	0.00%
Spatial Analysis of Facilities		2,536		-	(2,536)	0.00%
Hester Street Bridge		-		50,000	50,000	100.00%
Matthews Street Bridge		-		50,000	50,000	100.00%
ASU Overpass		65		500,000	499,935	99.99%
Traffic Signals		-		100,000	100,000	100.00%
Fire Station #7		863,883		2,265,000	1,401,117	61.88%
Old Landfill Closure		1,075,038		1,300,000	224,964	17.30%
Old Landfill Methane		580,897		1,300,000	719,103	55.32%
Industrial Park Expansion		210,000		210,000	-	0.00%
<b>Total Capital Improvements</b>	<b>\$</b>	<b>7,606,872</b>	<b>\$</b>	<b>7,596,000</b>	<b>(10,872)</b>	<b>-0.14%</b>
<b>Total Capital Improvement Expenditures</b>	<b>\$</b>	<b>11,060,921</b>	<b>\$</b>	<b>8,920,620</b>	<b>(2,140,301)</b>	<b>-23.98%</b>