

Ordinance 4562-14

**An Ordinance to Amend the Appropriation of Funds and Budget
for the Fiscal Year July 1, 2014 through June 30, 2015**

BE IT ORDAINED by the City of Johnson City, Tennessee as follows:

SECTION 1. The following funding amount shall be and hereby is adopted as amended appropriation for the operation of the City of Johnson City, Tennessee, for fiscal year 2015.

General Purpose School Fund

Revenues		
County Taxes/Licenses		23,114,936
Charges for Services		1,415,000
Other Local Revenue		779,639
State/Federal Education Funds		26,775,680
City Appropriation & Transfers		11,563,960
Fund Balance		<u>535,861</u>
	Total	<u>64,185,076</u>
Expenditures		
		64,185,076

THIS ORDINANCE shall become effective after public hearing and following its final passage on third reading, the public welfare requiring it.

PASSED ON FIRST READING 10/02/2014
 PASSED ON SECOND READING 10/16/2014
 PASSED ON THIRD READING 11/06/2014
 APPROVED AND SIGNED IN OPEN MEETING
 ON THE 6th DAY OF November, 2014

/s/ Ralph Van Brocklin
 MAYOR

ATTEST:

/s/ Janet Jennings
 City Recorder

APPROVED AS TO FORM:

/s/ James H. Epps IV
 City Attorney

**JOHNSON CITY TENNESSEE CITY SCHOOL SYSTEM
GENERAL PURPOSE SCHOOL FUND SUMMARY**

	Actual FY 2012	Actual FY 2013	Budget FY 2014	Projected FY 2014	Budget FY 2015	Budget 15 vs 14	%
							Change
REVENUES							
County Taxes/Licenses	21,101,006	22,475,446	22,572,058	22,830,539	23,114,936	542,878	2.4
Charges for Services	1,180,880	1,213,318	1,372,620	1,410,000	1,415,000	42,380	3.1
Other Local Revenue	336,639	303,911	180,275	179,739	779,639	599,364	332.5
State Education Funds	24,700,316	25,351,209	26,245,402	26,441,842	26,731,680	486,278	1.9
Direct Federal Funds	50,620	56,244	46,000	44,000	44,000	(2,000)	(4.3)
Total Revenues	<u>47,369,461</u>	<u>49,400,128</u>	<u>50,416,355</u>	<u>50,906,120</u>	<u>52,085,255</u>	<u>1,668,900</u>	<u>3.3</u>
EXPENDITURES							
Instruction:							
Regular Education Instruction	30,541,755	32,049,813	32,209,289	32,603,000	33,690,890	1,481,601	4.6
Alternative Instruction	733,640	604,617	726,894	636,000	640,174	(86,720)	(11.9)
Special Education Instruction	4,049,785	4,222,115	4,486,602	4,255,000	4,449,775	(36,827)	(0.8)
Vocational Education Instruction	1,642,048	1,606,236	1,587,090	1,573,000	1,585,943	(1,147)	(0.1)
Adult Education	0	9,051	0	0	0	0	0.0
Total Instruction	<u>36,967,228</u>	<u>38,491,832</u>	<u>39,009,875</u>	<u>39,067,000</u>	<u>40,366,782</u>	<u>1,356,907</u>	<u>3.5</u>

Support Services:							
Health Services	193,900	219,803	222,537	214,000	220,047	(2,490)	(1.1)
Student Support	1,482,228	1,459,886	1,564,719	1,583,000	1,596,805	32,086	2.1
Instruction Support	2,152,909	2,359,685	3,113,485	3,100,000	3,247,113	133,628	4.3
Alternative Support	50,404	56,940	43,931	41,000	44,580	649	1.5
Special Education Support	220,246	226,630	231,714	228,000	234,393	2,679	1.2
Vocational Education Support	88,859	106,148	114,135	122,000	127,710	13,575	11.9
Adult Education Support	0	0	0			0	0.0
Board of Education	563,122	768,778	744,450	744,000	789,450	45,000	6.0
Office of the Director of Schools	515,693	529,799	548,939	485,000	553,029	4,090	0.7
Office of the Principal	3,752,042	4,029,917	4,149,708	4,100,000	4,149,307	(401)	(0.0)
Fiscal Services	408,331	439,110	450,219	445,000	447,389	(2,830)	(0.6)
Operation of Plant	4,609,209	4,608,701	5,092,122	4,718,000	5,192,774	100,652	2.0
Maintenance of Plant	1,536,223	1,626,225	1,652,620	1,705,000	1,661,854	9,234	0.6
Transportation	2,032,829	2,285,303	2,187,174	2,131,174	2,367,122	179,948	8.2
Central Services	810,674	855,575	879,077	836,000	980,019	100,942	11.5
Total Support Services	18,416,669	19,572,500	20,994,830	20,452,174	21,611,592	616,762	2.9
Non-Instructional Services:							
Food Service			0			0	0.0
Debt Service	1,416,729	1,468,845	1,539,636	1,313,000	950,549	(589,087)	(38.3)
Early Childhood Education	132,734	164,765	197,620	190,000	199,153	1,533	0.8
Community Services	773,894	835,503	950,000	1,000,000	975,000	25,000	2.6
Regular Capital Outlay	161,913	200,663	205,025	46,000	0	(205,025)	(100.0)
Operating Transfers	0	31,584	12,538	13,000	82,000	69,462	554.0
Total Non-Instructional Services	2,485,270	2,701,360	2,904,819	2,562,000	2,206,702	(698,117)	(24.0)
Grand Total Expenditures	57,869,167	60,765,692	62,909,524	62,081,174	64,185,076	1,275,552	2.0
Other Sources of Funds							
City Appropriation	8,188,675	8,538,675	8,913,675	8,913,675	9,413,675	500,000	5.6
Transfer from City General Fund for Transportation	1,946,087	2,119,172	2,082,574	2,061,748	2,150,285	67,711	3.3
Total Other Sources of Funds	10,134,762	10,657,847	10,996,249	10,975,423	11,563,960	567,711	5.2
TOTAL REVENUES/OTHER SOURCES	57,504,223	60,057,975	61,412,604	61,881,543	63,649,215	2,236,611	3.6
Excess (Deficiency) of Revenues and Other Sources over Expenditures	(364,944)	(707,717)	(1,496,920)	(199,631)	(535,861)	961,059	(64.2)
UNRESERVED FUND BALANCE (BEGINNING)	6,275,307	5,912,648	4,266,827	5,204,931	5,005,300	738,473	17.3
Prior Period Adjustment	2,285	0	0	0	0	0	0.0
UNRESERVED FUND BALANCE (ENDING)	5,912,648	5,204,931	2,769,907	5,005,300	4,469,439	1,699,532	61.4

GENERAL PURPOSE SCHOOL FUND REVENUE SUMMARY

	Actual FY 2012	Actual FY 2013	Budget FY 2014	Projected FY 2014	Budget FY 2015	Budget 15 vs 14	% Change
LOCAL TAXES							
Current Property Tax	8,766,982	9,599,446	9,885,900	10,020,337	10,151,935	466,035	4.8
Trustee's Collections - Prior Year	347,615	372,249	350,000	398,000	398,000	48,000	13.7
Circuit Clk/Clk & Master Collection - Prior Yr	119,106	134,980	115,000	137,000	137,000	22,000	19.1
Interest & Penalty	105,564	119,600	105,000	123,000	123,000	18,000	17.1
Payments in Lieu of Taxes - Local Utilities	141,377	152,941	140,000	169,000	169,000	29,000	20.7
Payments in Lieu of Taxes - Other	9,258	10,702	8,000	8,700	8,700	700	8.8
Local Option Sales Tax	11,304,664	11,756,069	11,851,358	11,658,502	11,810,501	(40,857)	(0.3)
Business Tax	284,370	309,902	295,000	293,000	295,000	0	0.0
Bank Excise Tax	17,444	13,690	17,000	17,000	17,000	0	0.0
Interstate Telecommunication Tax	3,335	4,402	3,500	4,700	3,500	0	0.0
TOTAL LOCAL TAXES	21,099,715	22,473,981	22,570,758	22,829,239	23,113,636	542,878	2.4
LICENSES AND PERMITS							
Marriage Licenses	1,291	1,465	1,300	1,300	1,300	0	0.0
TOTAL LICENSES & PERMITS	1,291	1,465	1,300	1,300	1,300	0	0.0
CHARGES FOR SERVICE							
Tuition - Regular Day Students	198,634	189,987	210,000	210,000	210,000	0	0.0
Tuition - Adult Education	0	0	0	0	0	0	0.0
Tuition - Summer School	20,665	23,635	15,000	15,000	15,000	0	0.0
Tuition - Educare	822,524	852,989	950,000	975,000	975,000	25,000	2.6
Other Charges for Services ECLC	139,057	146,707	197,620	210,000	215,000	17,380	8.8
TOTAL CHARGES FOR SERVICES	1,180,880	1,213,318	1,372,620	1,410,000	1,415,000	42,380	3.1
Other Local Revenue							
Interest Earned	5,056	4,616	3,600	2,600	2,500	(1,100)	(30.6)
Retiree's Insurance Payments	91,504	91,953	93,675	85,000	85,000	(8,675)	(9.3)
Miscellaneous Refunds	19,470	8,773	8,000	10,000	10,000	2,000	25.0
Sale of Equipment	14,643	0	0	0	0	0	0.0
Contributions and Gifts	30,000	30,522	0	0	0	0	0.0
Other Local Revenue	0	0	0	10,000	610,000	610,000	100.0
E-Rate	77,340	75,941	75,000	72,139	72,139	(2,861)	(3.8)
North Side Science First NSF Grant	98,626	92,106	0	0	0	0	0.0
OTHER LOCAL REVENUE	336,639	303,911	180,275	179,739	779,639	599,364	332.5

State Education Funds							
Basic Education Program	24,240,108	24,984,037	25,625,000	25,862,500	26,410,000	785,000	3.1
Basic Education Program - ARRA	0	0	0	0	0	0	0.0
Driver's Education	0	0	0	0	0	0	0.0
Career Ladder	294,758	264,579	270,500	271,233	248,550	(21,950)	(8.1)
Career Ladder - Extended Contract	118,000	74,700	56,025	56,000	56,130	105	0.2
Mixed Drink Tax	6,433	3,021	2,000	2,616	2,000	0	0.0
Other State Educational Funds	14,817	250	276,877	234,493	0	(276,877)	(100.0)
Other State Educational Funds - ConnectN Funds	26,200	24,622	15,000	15,000	15,000	0	0.0
TOTAL STATE EDUCATION FUNDS	24,700,316	25,351,209	26,245,402	26,441,842	26,731,680	486,278	1.9

Direct Federal Government							
Other Federal Through State	0	0	0	0	0	0	0.0
ROTC Reimbursement	50,620	56,244	46,000	44,000	44,000	(2,000)	(4.3)
TOTAL DIRECT FEDERAL GOVERNMENT	50,620	56,244	46,000	44,000	44,000	(2,000)	(4.3)

Other Sources - Transfers In							
City General Fund Transfer - Operations	8,188,675	8,538,675	8,913,675	8,913,675	9,413,675	500,000	5.6
City General Fund Transfer - Transportation	1,946,087	2,119,172	2,082,574	2,061,748	2,150,285	67,711	3.3
	10,134,762	10,657,847	10,996,249	10,975,423	11,563,960	567,711	5.2
TOTAL GENERAL PURPOSE SCHOOL REVENUE	57,504,223	60,057,975	61,412,604	61,881,543	63,649,215	2,236,611	3.6
FUND BALANCE APPROPRIATION	364,944	707,717	1,496,920	199,631	535,861	(961,059)	(64.2)
TOTAL REVENUES	57,869,167	60,765,692	62,909,524	62,081,174	64,185,076	1,275,552	2.0