Ordinance No. 4582-15

An Ordinance to Establish the Property Tax Rates, Appropriate Funds, and Adopt a Budget for the Fiscal Year July 1, 2015 through June 30, 2016

BE IT ORDAINED BY THE CITY OF JOHNSON CITY AS FOLLOWS:

SECTION 1. In order to provide revenue for municipal purposes, there is hereby imposed on the value of all property within the City of Johnson City located within Washington County a levy at the rate of $1.87 upon each One Hundred Dollars' ($100.00) worth of assessed value of all taxable property, this levy to be the tax rate for the year 2015.

SECTION 2. Further, for the same said purposes of raising revenue, there is hereby imposed on the value of all property within the City of Johnson City located within Carter County a levy at the rate of $1.87 upon each One Hundred Dollars' ($100.00) worth of assessed value of all taxable property, this levy to be the tax rate for the year 2015.

SECTION 3. Further, for the same said purposes of raising revenue, there is hereby imposed on the value of all property within the City of Johnson City located within Sullivan County a levy at the rate of $1.87 upon each One Hundred Dollars' ($100.00) worth of assessed value of all taxable property, this levy to be the tax rate for the year 2015.

SECTION 4. The following funding amounts shall be and hereby are adopted as appropriations for the operation of the City of Johnson City, Tennessee, along with revenue projections for the fiscal year 2016:

General Fund

Revenues	
Local Taxes	67,777,295
Licenses and Permits	771,500
Intergovernmental Revenues	9,707,185
Charges for Services	2,459,583
Fines and Forfeitures	1,455,000
Other Revenues	792,000
Total	82,962,563
Expenditures	
Fire and Emergency Management	9,582,810
General Government	7,628,619
Other Programs	6,796,544
Parks and Recreation/Seniors	5,732,802
Police	13,068,220
Public Works	13,027,403
Student Transportation	2,170,329
General Fund Total	58,006,727

General Purpose School Fund

Revenues		
County Taxes/Licenses		24,313,586
Charges for Services		1,421,050
Other Local Revenue		167,654
State/Federal Education Funds		27,774,300
City Appropriations & Transfers		12,547,065
Fund Balance		787,703
	Total	67,011,358
Expenditures		67,011,358

School Food Services Fund

Revenues		
Charges for Services		830,000
Federal		2,225,000
Other		34,750
Fund Balance		100,000
	Total	3,189,750
Expenditures		3,189,750

School Federal Projects Fund

Revenues	
Federal	5,162,326
Expenditures	5,162,326

School Special Projects Fund

Revenues	
Federal	535,374
Expenditures	535,374

Capital Equipment Fund

Revenues		
Capital Outlay Note Proceeds		500,000
Transfers In		907,000
Fund Balance		105,500
	Total	1,512,500
Expenditures		1,512,500

Capital Projects - Facilities Fund

Revenues		
Bond Proceeds		8,400,000
Transfers In		685,000
Other		2,000
Fund Balance		1,498,000
	Total	10,585,000
Expenditures		10,585,000

Capital Projects - Infrastructure Fund

Revenues		
Bond Proceeds		1,450,000
Federal/State		8,300,000
Transfers In		1,850,000
	Total	11,600,000
Expenditures		11,600,000

Capital Projects - Schools Fund

Revenues	
Fund Balance	725,000
Expenditures	725,000

Community Development Fund

Revenues		
Grants		633,246
Other		2,500
	Total	635,746
Expenditures		635,746

Debt Service Fund

Revenues		
Interest		391,049
Transfers In		10,525,088
	Total	10,916,137
Expenditures		10,916,137

Drug Fund

Revenues		
Fines and Forfeitures		90,000
Other		20,000
Fund Balance		142,174
	Total	252,174
Expenditures		252,174

Educational Facilities Trust Fund

Revenues		
Local Option Sales Tax		2,202,971
Operating Transfers In		1,224,288
Other		1,500
Fund Balance		268,448
	Total	3,697,207
Expenditures		3,697,207

Freedom Hall Fund

Revenues		
Ticket Sales		1,000,000
Other		440,000
Transfers In		200,000
Fund Balance		2,257
	Total	1,642,257
Expenditures		1,636,555
Transfers Out		5,702

Police Grant Fund

Revenues	
Grants	569,737
Expenditures	569,737

Police Technology Fund

Revenues		
Fines and Forfeitures		420,000
Fund Balance		97,418
	Total	517,418
Expenditures		517,418

Transportation Planning Fund

Revenues		
Federal		210,468
Transfers In		54,150
Fund Balance		6,829
	Total	271,447
Expenditures		271,447

SECTION 5. The following amounts in the proprietary-type funds are projected expenses for fiscal year 2016:

Golf Fund

Revenues		
Cart Rentals		274,650
Green Fees		419,000
Other		108,050
Transfers In		677,000
	Total	1,478,700
Expenditures, Operations		1,236,045
Capital Projects		40,000

Mass Transit Fund

Revenues		
Federal/State		2,409,099
Other		483,756
Transfers In		942,514
Net Assets (cash)		293,738
	Total	4,129,107
Expenditures, Operations		4,057,834
Transfers Out		71,273
Capital Equipment		1,018,000

Solid Waste - Municipal Fund

Revenues		
Collections		7,087,046
Other		2,161,159
Transfers In		119,274
	Total	9,367,479
Expenditures, Operations		9,024,661
Transfers Out		104,107
Capital Equipment/Projects		333,600

Solid Waste - Regional Fund

Revenues		
Collections		2,489,655
Other		190,275
	Total	2,679,930
Expenditures, Operations		2,466,319
Transfers Out		161,367
Capital Equipment		27,000

Storm Water Fund

Revenues		
Fees		2,164,125
Other		22,500
	Total	2,186,625
Expenditures, Operations		1,674,332
Transfers Out		3,801
Capital Projects		1,200,000

Water/Sewer Fund

Revenues		
Water Sales		16,067,000
Sewer Fees		16,253,000
Other		2,616,999
Transfers In		78,728
	Total	35,015,727
Expenditures, Operations		30,775,739
Transfers Out		68,422
Water/Sewer Fund Capital Equipment		637,000
Water/Sewer Fund Capital Projects		10,311,000

SECTION 6. In order to provide funds to meet the expenditure requirements, the following transfers are projected for fiscal year 2016 and are provided for informational purposes:

To Johnson City Schools for Operations	
From General Fund	10,090,736
From Mixed Drink Tax	286,000
To Capital Equipment Fund	
From General Fund	907,000
To Capital Projects - Facilities Fund	
From General Fund	685,000

To Capital Projects - Infrastructure Fund	
From General Fund	300,000
To Debt Service Fund	
From General Fund	10,095,288
To Educational Facilities Fund	
From Washington County	1,224,288
To Fleet Management Fund	
From General Fund	535,975
From Freedom Hall Fund	5,702
From Mass Transit Fund	71,273
From Municipal Solid Waste Fund	50,366
From Regional Solid Waste	17,106
From Storm Water Fund	3,801
From Water/Sewer Fund	68,422
To Freedom Hall Fund	
From General Fund	200,000
To Golf Fund	
From General Fund	677,000
To Mass Transit Fund	664,600
From General Fund	
To Public Building Authority	
From General Fund	530,000
To Solid Waste - Municipal Fund	
From Solid Waste - Regional Fund	119,274
To Transportation Planning Fund	
From General Fund	54,150
To Water/Sewer Fund	
From Solid Waste - Municipal Fund	53,741
From Solid Waste - Regional Fund	24,987

SECTION 7. Payments-in-lieu from the Water and Sewer Fund to the General Fund are budgeted at $543,950 for fiscal year 2016.

SECTION 8. Property tax revenues collected exclusively from properties located in Med Tech Park are designated as an economic development reserve in the General Fund with fiscal year 2016 collections estimated at $438,000.

SECTION 9. Each department and fund, per Section 4, shall limit its expenditures to the amount appropriated, unless an amendment is approved by ordinance by the City Commission.

SECTION 10. BE IT FURTHER ORDAINED that a public hearing on this ordinance shall be held by the City Commission on first reading, prior to adoption.

SECTION 11. BE IT FURTHER ORDAINED that inasmuch as the fiscal year of the City begins July 1, 2015, this ordinance shall take effect from and after its passage on third and final reading on July 1, 2015, the public welfare requiring it.

Approved and signed in open meeting on the 18th day of June 2015, following passage on Third Reading.

Ralph Van Brocklin, Mayor

Attest:

Janet Jennings, City Recorder

Approved as to Form:

James H. Epps, IV, City Attorney

Public Hearing:	06/04/2015
Passed on First Reading:	06/04/2015
Passed on Second Reading:	06/15/2015
Passed on Third Reading:	06/18/2015