

**ORDINANCE 4700-19**

AN ORDINANCE APPROPRIATING ADDITIONAL FUNDS TO THE VARIOUS DEPARTMENTS AND DIVISIONS OF THE CITY OF JOHNSON CITY, TENNESSEE, WITH THE ADDITIONAL REVENUE FROM LOCAL, STATE AND FEDERAL SOURCES.

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**NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF JOHNSON CITY AS FOLLOWS:**

**SECTION 1. WHEREAS,** it has been recommended and approved by the Board of Commissioners that certain expenditures have become necessary over and above the regular appropriation effective July 1, 2018, and

**SECTION 2. WHEREAS,** it is deemed expedient by the Board of Commissioners, with regard to Fiscal Year 2018/2019 budget to appropriate additional revenues from federal, state and local sources, to be offset by corresponding expenses, and further, to reclassify certain other expenditures and operating transfers, as noted below:

**General Fund**

**Other Financing Uses:**

Capital Asset Write-off/Transfer of Golf Operations	1,027,193
Operating Transfer to Public Building Authority	(539,647)
Operating Transfer to Debt Service Fund	<u>(487,546)</u>
<b>Total Other Financing Uses</b>	<b><u>-0-</u></b>

**General Purpose School Fund**

**Revenues/Use of Fund Balance:**

Other Local Revenue	175,022
State Education Funds	164,000
Direct Federal Funds	64,625
Fund Balance	<u>526,682</u>

**Total Revenues/Use of Fund Balance** **930,329**

**Expenditures** **930,329**

**School Food Services Fund**

**Revenues/Use of Fund Balance:**

Charges for Service	13,000
Other Local Revenue	(18,975)
State Matching Food Service Funds	1,572
Federal Funds through State	(120,277)
Fund Balance	<u>242,705</u>

**Total Revenues/Use of Fund Balance** **118,025**

**Expenditures** **118,025**

**School Federal Projects Fund**

Revenues – Federal 193,219  
Expenditures 193,219

**School Special Projects Fund**

Revenues – Federal 169,528  
Expenditures 169,488

\*\$40 excess will be used to reduce transfers in

Passed on First Reading 18 July 2019

Passed on Second Reading 01 Aug 2019

Passed on Third Reading 15 Aug 2019

Approved and signed in open meeting on the 15<sup>th</sup> day of August, 2019.

JOHNSON CITY BOARD OF COMMISSIONERS

/s/ Jenny Brock

Mayor

Attest:

/s/ Janet Jennings

City Recorder

Approved as to Form:

/s/ Sunny K. Sandos

Staff Attorney

**GENERAL PURPOSE SCHOOL FUND SUMMARY  
2018-2019 BUDGET**

	Original Budget	Amendment #1	Amendment #2	Amendment #3	Amended Budget
<b>REVENUES</b>					
County Taxes/Licenses	27,519,904	0	0	0	27,519,904
Charges for Service	1,500,270	0	0	0	1,500,270
Other Local Revenue	106,000	0	0	175,022	281,022
State Education Funds	32,414,500	106,000	0	58,000	32,578,500
	0	0	0	64,625	64,625
Direct Federal Funds	32,000	0	0	0	32,000
<b>TOTAL REVENUES</b>	<b>61,572,674</b>	<b>106,000</b>	<b>0</b>	<b>297,647</b>	<b>61,976,321</b>
<b>EXPENDITURES</b>					
Instruction:					
Regular Education Instruction	39,209,162	372,358	0	99,700	39,681,220
Alternative Instruction	970,798	3,500	0	(100,000)	874,298
Special Education Instruction	4,633,371	154	0	5,000	4,638,525
Vocational Educational Instruction	1,740,645	0	0	0	1,740,645
<b>Total Instruction</b>	<b>46,553,976</b>	<b>376,012</b>	<b>0</b>	<b>4,700</b>	<b>46,934,688</b>
Support Services:					
Health Services	511,579	8,066	0	12,065	531,710
Student Support	1,822,502	13,500	0	18,000	1,854,002
Instruction Support	3,440,893	79,215	0	108,330	3,628,438
Alternative Support	56,443	(3,500)	0	4,210	57,153
Special Education Support	465,650	0	0	0	465,650
Vocational Education Support	134,629	0	0	30,323	164,952
Technology	1,674,745	45,000	0	(49,940)	1,669,805
Board of Education	1,008,410	0	0	0	1,008,410
Superintendent	407,889	16,159	0	0	424,048
Office of the Principal	4,927,931	(44,550)	0	(1,196)	4,882,185
Fiscal Services	473,601	0	0	4,000	477,601
Human Resources	204,590	0	0	0	204,590
Operation of Plant	4,944,831	0	0	0	4,944,831
Maintenance of Plant	1,910,458	17,571	0	0	1,928,029
Transportation	2,421,880	165,000	0	0	2,586,880
Public Relations	75,079	0	0	0	75,079
<b>Total Support Services</b>	<b>24,481,110</b>	<b>296,461</b>	<b>0</b>	<b>125,792</b>	<b>24,903,363</b>
Non-Instructional Services:					
Debt Service	2,381,414	0	0	0	2,381,414
Early Childhood Education	280,664	1,285	0	0	281,949
Community Services	1,076,406	1,500	0	0	1,077,906
Regular Capital Outlay	587,162	124,550	0	30	711,742
Operating Transfers	98,479	0	0	0	98,479
<b>Total Non-Instructional Services</b>	<b>4,424,125</b>	<b>127,335</b>	<b>0</b>	<b>30</b>	<b>4,551,490</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>75,459,211</b>	<b>799,807</b>	<b>0</b>	<b>130,522</b>	<b>76,389,540</b>
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures	(13,886,537)	(693,807)	0	167,125	(14,413,219)
<b>OTHER SOURCES OF FUNDS</b>					
School Funds	0	0	0	0	0
City Appropriation	10,876,736	0	0	0	10,876,736
Transfer from City General Fund for Transportation	2,322,880	0	0	0	2,322,880
<b>TOTAL OTHER SOURCES OF FUNDS</b>	<b>13,199,616</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,199,616</b>
<b>Net Change in Fund Balance</b>	<b>(686,921)</b>	<b>(693,807)</b>	<b>0</b>	<b>167,125</b>	<b>(1,213,603)</b>
<b>FUND BALANCE (BEGINNING)</b>	<b>6,311,181</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,311,181</b>
Prior Period Adjustment	0	0	0	0	0
<b>FUND BALANCE (ENDING)</b>	<b>5,624,260</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,097,578</b>

**SCHOOL FOOD SERVICES FUND SUMMARY**  
**2018-2019 BUDGET**

	Original Budget	Amendment #3	Amended Budget
<b>REVENUES</b>			
Charges for Services	817,000	13,000	830,000
Other Local Revenue	19,575	(18,975)	600
State Matching Food Service Funds	31,275	1,572	32,847
Federal Funds Through State	<u>2,815,277</u>	<u>(120,277)</u>	<u>2,695,000</u>
<b>Total Revenues</b>	<u>3,683,127</u>	<u>(124,680)</u>	<u>3,558,447</u>
<b>EXPENDITURES</b>			
School Food Service	3,533,127	0	3,533,127
Capital Outlay	<u>150,000</u>	<u>118,025</u>	<u>268,025</u>
<b>Total Expenditures</b>	<u>3,683,127</u>	<u>118,025</u>	<u>3,801,152</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	(242,705)	(242,705)
<b>FUND BALANCE (BEGINNING)</b>	<u>2,141,296</u>	<u>0</u>	<u>2,141,296</u>
Purchase Method Inventory adj.	0	0	0
<b>FUND BALANCE (ENDING)</b>	<u>2,141,296</u>	<u>0</u>	<u>1,898,591</u>

**SCHOOL FEDERAL PROJECTS FUND  
2018-2019 BUDGET**

	<u>Original Budget</u>	<u>Amendment #2</u>	<u>Amendment #3</u>	<u>Amended Budget</u>
<b>REVENUES</b>				
Federal Funds Direct and through State	4,685,192	250,633	(57,414)	4,878,411
Total Revenues	4,685,192	250,633	(57,414)	4,878,411
<b>EXPENDITURES</b>				
Title 1	1,782,769	39,229	0	1,821,998
Title 1 Carryover	130,000	(18,364)	0	111,636
Title II	260,852	12,056	0	272,908
Title II Carryover	16,592	7,856	0	24,448
Title III	44,609	1,707	0	46,316
Title III Carryover	4,800	6,587	0	11,387
Title IV	47,636	79,473	0	127,109
Title IV Carryover	0	13,636	0	13,636
21st Century	245,000	2,500	0	247,500
21st Century LEAPS	65,000	4,482	0	69,482
McKinney Homeless	76,000	0	0	76,000
Emergency Impact Aid Grant	0	64,625	(64,625)	0
Read to Be Ready Summer	0	24,000	0	24,000
Read to Be Ready Summer Carryover	0	7,779	0	7,779
Carl Perkins	130,540	0	0	130,540
IDEA	1,622,994	(2,076)	0	1,620,918
IDEA Carryover	245,000	(4,877)	0	240,123
IDEA Discretionary	0	11,377	0	11,377
IDEA Preschool	33,327	2,777	6,011	42,115
IDEA Preschool Carryover	6,073	(2,135)	0	3,938
Student Support & Academic Enrichment	0	0	1,200	1,200
Total Expenditures	4,711,192	250,633	(57,414)	4,904,410
Excess (Deficiency) of Revenues Over (Under) Expenditures	(26,000)	0	0	(26,000)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer In	26,000	0	0	26,000
Transfer Out	0	0	0	0
Total Other Financing Sources (Uses)	26,000	0	0	26,000
Net Change in Fund Balance	0	0	0	0
<b>FUND BALANCE (BEGINNING)</b>	<u>216,452</u>	<u>0</u>	<u>0</u>	<u>216,452</u>
<b>FUND BALANCE (ENDING)</b>	<u>216,452</u>	<u>0</u>	<u>0</u>	<u>216,452</u>

**SCHOOL SPECIAL PROJECTS FUND  
2018-2019 BUDGET**

	<u>Original Budget</u>	<u>Amendment #2</u>	<u>Amendment #3</u>	<u>Amended Budget</u>
<b><u>REVENUES</u></b>				
Federal Funds Direct and through State	540,557	165,678	3,850	710,085
Total Revenues	<u>540,557</u>	<u>165,678</u>	<u>3,850</u>	<u>710,085</u>
<b><u>EXPENDITURES</u></b>				
Read To Be Ready	10,000	0	0	10,000
Lottery Pre-K	358,524	(1,082)	3,810	361,252
Family Resource Center	29,612	0	0	29,612
Safe Schools	62,000	3,360	0	65,360
CTE Equipment	0	163,400	0	163,400
Coordinated School Health	132,440	0	0	132,440
Total Expenditures	<u>592,576</u>	<u>165,678</u>	<u>3,810</u>	<u>762,064</u>
Excess (Deficiency) of Revenues Over ( Under) Expenditures	(52,019)	0	40	(51,979)
Other Financing Sources (Uses) Transfer In	52,019	0	(40)	51,979
Net Change in Fund Balance	0	0	0	0
<b>FUND BALANCE (BEGINNING)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>FUND BALANCE (ENDING)</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>