

ORDINANCE 2018-xxx

AN ORDINANCE TO APPROPRIATE THE PROCEEDS OF THE TAX LEVY ON THE ASSESSED VALUES ON ALL PROPERTIES OF EVERY SPECIES WITHIN THE CITY LIMITS FOR GENERAL PURPOSES FOR THE FISCAL YEAR JULY 1, 2018 THROUGH JUNE 30, 2019

Inclusive, together with all collections from privileges, licenses, fees, fines, permits, charges, requests, transfers from non-budget accounts, earnings, refunds, and all other items constituting the revenue receipts of the City of Jackson for the Fiscal Year JULY 1, 2018 through JUNE 30, 2019 inclusive, to provide the manner in which monies may be transferred from one fund to another and provide the standard code or designations under which the appropriations are to be administered and accounting control maintained.

Section 1. BE IT ORDAINED BY THE CITY OF JACKSON, TENNESSEE that the anticipated receipts herein appropriated shall be designated as follows:

1. GENERAL FUND, which shall embrace all expenditures for the accounts of the City corporation, except for the expenditures hereinafter appropriated to the Special Revenue Funds, Sinking Fund, Capital Project Funds, Trust Funds, and Enterprise Funds, including current operations and outlays for construction and equipment to be made from receipts herein appropriated.

GENERAL FUND	FY18 Budget	FY 18 Amended Budget	FY19 Budget	\$ VAR	% VAR
REVENUES	71,656,050.50	72,186,015.60	72,604,200.96	418,185.36	0.58%
Less EXPENSES					
ADMINISTRATION	4,095,803.47	4,095,803.47	4,202,077.27	106,273.80	2.59%
GENERAL GOVT.	10,379,165.61	10,379,165.61	12,222,351.82	1,843,186.21	17.76%
POLICE	20,951,200.21	20,951,200.21	21,205,567.82	254,367.61	1.21%
POLICE GRANTS	1,363,257.30	1,584,322.40	661,621.10	(922,701.30)	-58.24%
FIRE	13,650,151.28	13,650,151.28	13,629,034.28	(21,117.00)	-0.15%
OTHER PUBLIC SAFETY	1,726,935.88	1,726,935.88	2,089,959.56	363,023.68	21.02%
PUBLIC WORKS	10,461,859.07	10,685,759.07	10,437,485.58	(248,273.49)	-2.32%
RECREATION	3,711,237.62	3,711,237.62	3,848,625.60	137,387.98	3.70%
PUBLIC BUILDINGS	3,775,413.62	3,900,413.62	3,877,601.32	(22,812.30)	-0.58%
TOTAL	70,115,024.06	70,684,989.16	72,174,324.35	1,489,335.19	2.11%

GENERAL FUND REVENUES	FY18 Budget	FY 18 Amended Budget	FY19 Budget	\$ VAR	% VAR
Current Property Tax	23,570,998.00	23,570,998.00	24,165,720.00	594,722.00	2.52%
Old Property Tax	825,634.00	825,634.00	614,103.00	(211,531.00)	-25.62%
Tax Penalties	500,000.00	500,000.00	350,000.00	(150,000.00)	-30.00%
Tax Equivalents	4,876,184.00	4,876,184.00	4,806,031.00	(70,153.00)	-1.44%
Local Option Sales Tax	14,051,636.00	14,051,636.00	14,222,484.00	170,848.00	1.22%
Local Option Sales Tax Agreement	6,000,000.00	6,000,000.00	6,410,787.00	410,787.00	6.85%
City Beer Tax	2,006,000.00	2,006,000.00	1,950,000.00	(56,000.00)	-2.79%
Wholesale Liquor Tax	690,000.00	690,000.00	690,000.00	0.00	0.00%
Business Tax	1,950,000.00	1,950,000.00	1,950,000.00	0.00	0.00%
CATV Revenue	1,100,000.00	1,100,000.00	1,100,000.00	0.00	0.00%
Hotel Motel Tax	610,000.00	610,000.00	610,000.00	0.00	0.00%
Mixed Drink Tax	75,000.00	75,000.00	75,000.00	0.00	0.00%
Auto Registration	1,250,000.00	1,250,000.00	1,250,000.00	0.00	0.00%
Local Beer Privilege Tax	50,000.00	50,000.00	125,000.00	75,000.00	150.00%
Special Beer Meeting	1,500.00	1,500.00	1,500.00	0.00	0.00%
Beer Fines	0.00	0.00	15,000.00	15,000.00	NEW
Chauffeurs License	300.00	300.00	100.00	(200.00)	-66.67%
Liquor Application Fee	4,800.00	4,800.00	4,800.00	0.00	0.00%
Building Permits	576,168.00	576,168.00	627,018.00	50,850.00	8.83%
Various Fees	28,700.00	28,700.00	47,000.00	18,300.00	63.76%
Federal Grants	98,791.52	286,907.52	3,310.16	(283,597.36)	-98.85%
State Grants	1,012,232.18	1,369,081.28	1,238,719.00	(130,362.28)	-9.52%
State Excise Tax	171,000.00	171,000.00	171,000.00	0.00	0.00%
State Mixed Drink Tax	230,000.00	230,000.00	230,000.00	0.00	0.00%
State Reimbursement - TDOT	80,000.00	80,000.00	80,000.00	0.00	0.00%
State Sales Tax	5,564,000.00	5,564,000.00	5,730,000.00	166,000.00	2.98%
State Income Tax	560,000.00	560,000.00	125,000.00	(435,000.00)	-77.68%
State Beer Tax	45,000.00	45,000.00	45,000.00	0.00	0.00%
State Gas Tax	1,800,000.00	1,800,000.00	1,800,000.00	0.00	0.00%
Special Petro Tax	136,000.00	136,000.00	136,000.00	0.00	0.00%
Gas Tax-Improve	0.00	0.00	375,000.00	375,000.00	NEW
TVA Receipt Tax	775,000.00	775,000.00	775,000.00	0.00	0.00%
Charges for Services	70,600.00	70,600.00	70,700.00	100.00	0.14%
Street Charges/Services	35,306.00	35,306.00	53,806.00	18,500.00	52.40%
Police Fines/Forfeitures	1,432,228.00	1,432,228.00	1,466,500.00	34,272.00	2.39%
Recreation Revenue	110,400.00	110,400.00	120,400.00	10,000.00	9.06%
Community Center Rev	23,000.00	23,000.00	17,000.00	(6,000.00)	-26.09%
Inc/(Dec) FMV	-10,000.00	-10,000.00	0.00	10,000.00	-100.00%
City Facilities	607,100.00	592,100.00	536,500.00	(55,600.00)	-9.39%
Interest Earned	179,000.00	179,000.00	172,000.00	(7,000.00)	-3.91%
Rents & Royalties	77,900.00	77,900.00	63,000.00	(14,900.00)	-19.13%
Insurance Recoveries & Delinquent Tax Sales	75,000.00	75,000.00	75,000.00	0.00	0.00%
Sale of Materials	2,550.00	2,550.00	5,700.00	3,150.00	123.53%
Other Contributions & Donations	35,650.00	35,650.00	8,900.00	(26,750.00)	-75.04%
Other Reimburse	201,072.80	201,072.80	240,072.80	39,000.00	19.40%
From Fund Balance	0.00	0.00	0.00	0.00	0.00%
Miscellaneous Revenue	37,300.00	37,300.00	11,050.00	(26,250.00)	-70.38%
Reimb: WTHC Animal Grant	140,000.00	140,000.00	40,000.00	(100,000.00)	-71.43%
Total General Fund Revenues	71,656,050.50	72,186,015.60	72,604,200.96	418,185.36	0.58%

ADMINISTRATION	FY18 Budget	FY 18 Amended Budget	FY19 Budget	\$ VAR	% VAR
Office of Mayor	396,774.66	396,774.66	376,136.96	(20,637.70)	-5.20%
City Council	137,670.44	137,670.44	161,908.40	24,237.96	17.61%
Municipal Court	822,710.40	822,710.40	880,563.59	57,853.19	7.03%
Drug Treatment Court	140,371.05	140,371.05	140,945.70	574.65	0.41%
Legal	187,000.00	187,000.00	189,000.00	2,000.00	1.07%
Civil Service/Zoning Board	1,500.00	1,500.00	1,500.00	0.00	0.00%
Amphitheater	35,750.00	35,750.00	35,750.00	0.00	0.00%
Byrne Grant	70,000.00	70,000.00	70,220.00	220.00	0.31%
Finance	535,617.34	535,617.34	535,617.34	0.00	0.00%
Accounting	347,632.10	347,632.10	348,699.29	1,067.19	0.31%
Purchasing	154,844.30	154,844.30	154,844.30	0.00	0.00%
Information Systems	652,904.06	652,904.06	652,904.06	0.00	0.00%
Personnel	282,403.89	282,403.89	286,435.84	4,031.95	1.43%
Risk Management	212,849.25	212,849.25	232,812.84	19,963.59	9.38%
Driver's Assistance	11,496.98	11,496.98	11,496.98	0.00	0.00%
ECD Grant-CDBG Block	106,279.00	106,279.00	123,241.97	16,962.97	0.00%
Total Administration	4,095,803.47	4,095,803.47	4,202,077.27	106,273.80	2.59%

GENERAL GOVERNMENT	FY 18 Budget	FY 18 Amended Budget	FY 19 Budget	\$ VAR	% VAR
City Hall Bldg.	368,651.83	368,651.83	348,661.60	(19,990.23)	-5.42%
City Court Bldg.	149,465.98	149,465.98	156,623.73	7,157.75	4.79%
Farmers' Market	194,521.75	194,521.75	220,884.21	26,362.46	13.55%
Employee Benefits	370,000.00	370,000.00	395,000.00	25,000.00	6.76%
Employer Contributions	2,467,901.00	2,467,901.00	4,226,901.00	1,759,000.00	71.28%
General Insurance	881,000.00	881,000.00	936,000.00	55,000.00	6.24%
Transfers to Other Agencies	4,109,931.05	4,109,931.05	3,129,590.63	(980,340.42)	-23.85%
Other Gen. Government	1,837,694.00	1,837,694.00	2,808,690.65	970,996.65	52.84%
Total Gen. Government	10,379,165.61	10,379,165.61	12,222,351.82	1,843,186.21	17.76%

POLICE DEPARTMENT	FY 18 Budget	FY 18 Amended Budget	FY 19 Budget	\$ VAR	% VAR
Administration	2,094,241.29	2,094,241.29	2,106,962.74	12,721.45	0.61%
Patrol	10,006,978.95	9,958,375.30	10,256,580.51	298,205.21	2.99%
Criminal Investigation	1,764,823.53	1,764,823.53	1,735,915.78	(28,907.75)	-1.64%
Central Records	615,404.38	615,404.38	634,245.98	18,841.60	3.06%
Aviation	325,988.46	325,988.46	345,112.10	19,123.64	5.87%
Gang Unit	831,438.64	831,438.64	858,171.06	26,732.42	3.22%
Law Enforcement Building	567,586.03	518,798.27	532,349.93	13,551.66	2.61%
Police Annex	36,460.00	36,460.00	36,460.00	0.00	0.00%
Support Services	45,000.00	45,000.00	45,000.00	0.00	0.00%
North Precinct	35,140.00	35,140.00	35,140.00	0.00	0.00%
Photo & Fingerprinting	279,699.37	279,699.37	272,470.30	(7,229.07)	-2.58%
Parking Control	101,339.53	101,339.53	113,491.88	12,152.35	11.99%
Drug Control	782,629.76	782,629.76	860,420.24	77,790.48	9.94%
SWAT Unit	369,290.00	369,290.00	230,991.62	(138,298.38)	-37.45%
Traffic Division	431,059.15	528,450.56	526,141.31	(2,309.25)	-0.44%
I.C.A.C.	132,456.11	132,456.11	143,267.79	10,811.68	8.16%
Vehicle Fleet	728,000.00	728,000.00	728,000.00	0.00	0.00%
Crime Prevention	148,834.55	148,834.55	151,853.32	3,018.77	2.03%
Warrants/Corrections	418,240.66	418,240.66	408,222.70	(10,017.96)	-2.40%
K-9 Unit	417,934.35	417,934.35	423,299.63	5,365.28	1.28%
Crime Analysis	109,159.60	109,159.60	110,000.12	840.52	0.77%
Family Justice Center	709,495.85	709,495.85	651,470.81	(58,025.04)	-8.18%
Total Police	20,951,200.21	20,951,200.21	21,205,567.82	254,367.61	1.21%
Police Grant Programs & Extra Duty	1,363,257.30	1,584,322.40	661,621.10	(922,701.30)	-58.24%

FIRE DEPARTMENT	FY 18 Budget	FY 18 Amended Budget	FY 19 Budget	\$ VAR	% VAR
Administration	358,043.58	358,043.58	358,768.54	724.96	0.20%
Operations	12,270,303.93	12,270,303.93	12,238,745.51	(31,558.42)	-0.26%
Prevention	382,121.67	382,121.67	384,104.46	1,982.79	0.52%
Training	269,960.92	269,960.92	266,204.02	(3,756.90)	-1.39%
Communications	20,000.00	20,000.00	20,000.00	0.00	0.00%
Buildings	191,250.00	191,250.00	191,250.00	0.00	0.00%
Public Education	158,471.18	158,471.18	169,961.75	11,490.57	7.25%
Total Fire	13,650,151.28	13,650,151.28	13,629,034.28	(21,117.00)	-0.15%

OTHER PUBLIC SAFETY	FY 18 Budget	FY 18 Amended Budget	FY 19 Budget	\$ VAR	% VAR
Central Dispatch	1,693,686.21	1,693,686.21	2,056,709.89	363,023.68	21.43%
Correctional Admin.	33,249.67	33,249.67	33,249.67	0.00	0.00%
Total Other Public Safety	1,726,935.88	1,726,935.88	2,089,959.56	363,023.68	21.02%

PUBLIC WORKS	FY 18 Budget	FY 18 Amended Budget	FY 19 Budget	\$ VAR	% VAR
Planning	592,789.08	592,789.08	583,788.05	(9,001.03)	-1.52%
Reimburse Planning	204,000.00	204,000.00	44,500.00	(159,500.00)	-78.19%
MPO-SPR	47,533.00	47,533.00	47,500.00	(33.00)	-0.07%
Building	878,875.22	857,307.79	866,900.52	9,592.73	1.12%
Housing Codes	537,673.91	537,673.91	533,794.92	(3,878.99)	-0.72%
Public Service Complex	79,835.97	79,835.97	84,102.97	4,267.00	5.34%
Street Lighting	2,075,723.00	2,075,723.00	2,075,732.00	9.00	0.00%
Animal Care Center	328,798.90	328,798.90	436,974.19	108,175.29	32.90%
Stormwater Management	105,956.84	105,956.84	105,957.00	0.16	0.00%
SSA-Street Maintenance	1,954,486.92	1,954,486.92	1,918,999.41	(35,487.51)	-1.82%
Street Administration	128,648.35	128,648.35	124,988.38	(3,659.97)	-2.84%
State Street Maintenance	142,320.51	142,320.51	146,468.21	4,147.70	2.91%
Keep Jackson Beautiful	22,817.00	22,817.00	22,817.00	0.00	0.00%
ADA Expenses	255,000.00	255,000.00	255,000.00	0.00	0.00%
City Garage	450,521.51	450,521.51	462,338.60	11,817.09	2.62%
Traffic Sign	403,973.62	403,973.62	390,974.00	(12,999.62)	-3.22%
Traffic Signalization	457,836.19	457,836.19	457,836.19	0.00	0.00%
City Engineering	469,522.91	469,522.91	620,860.64	151,337.73	32.23%
Reimburse Expenses-JTA	0.00	21,567.43	70,745.00	49,177.57	228.02%
DOT Transp/Planning	0.00	223,900.00	30,000.00	(193,900.00)	-86.60%
Stormwater Operations	1,325,546.14	1,325,546.14	1,157,208.50	(168,337.64)	-12.70%
Total Public Works	10,461,859.07	10,685,759.07	10,437,485.58	(248,273.49)	-2.32%

RECREATION	FY 18 Budget	FY 18 Amended Budget	FY 19 Budget	\$ VAR	% VAR
Recreation	912,882.33	912,882.33	929,881.77	16,999.44	1.86%
Rec Direct Assist	2,000.00	2,000.00	2,000.00	0.00	0.00%
Athletics	350,923.14	350,923.14	350,923.00	(0.14)	0.00%
Parks Maintenance	1,247,888.44	1,247,888.44	1,267,889.00	20,000.56	1.60%
Groundskeeping	1,197,543.71	1,197,543.71	1,297,931.83	100,388.12	8.38%
Total Recreation	3,711,237.62	3,711,237.62	3,848,625.60	137,387.98	3.70%

PUBLIC BUILDINGS	FY18 Budget	FY 18 Amended Budget	FY19 Budget	\$ VAR	% VAR
Civic Center	977,672.90	977,672.90	988,673.00	11,000.10	1.13%
Oman Arena	153,473.75	153,473.75	153,474.00	0.25	0.00%
Fairgrounds	394,135.81	394,135.81	407,136.00	13,000.19	3.30%
The Ned	396,327.06	396,327.06	396,327.00	(0.06)	0.00%
Miss TN Pageant	60,000.00	60,000.00	60,000.00	0.00	0.00%
T R White Sportsplex	525,122.48	525,122.48	524,841.25	(281.23)	-0.05%
Westwood Comm. Center	159,782.35	159,782.35	152,782.35	(7,000.00)	-4.38%
Bemis Comm. Center	9,640.00	9,640.00	9,640.00	0.00	0.00%
S. Jackson Comm. Center	88,330.02	88,330.02	88,330.00	(0.02)	0.00%
Riverside Cemetery	16,000.00	16,000.00	16,000.00	0.00	0.00%
Ballpark at Jackson	617,033.94	617,033.94	619,833.94	2,800.00	0.45%
Depot	105,949.36	105,949.36	105,949.36	0.00	0.00%
Cypress Grove	86,230.23	86,230.23	91,330.10	5,099.87	5.91%
Tennis Center	41,782.40	41,782.40	41,783.00	0.60	0.00%
Tennis Complex	27,510.00	27,510.00	22,510.00	(5,000.00)	-18.18%
Liberty Gardens	5,000.00	130,000.00	0.00	(130,000.00)	-100.00%
Jackson Tree Board	1,930.00	1,930.00	1,930.00	0.00	0.00%
Golf Course	52,496.00	52,496.00	35,500.00	(16,996.00)	-32.38%
Concessions-Fairgrounds	56,997.32	56,997.32	56,997.32	0.00	0.00%
Carnegie Center	0.00	0.00	104,564.00	104,564.00	NEW
Total Public Buildings	3,775,413.62	3,900,413.62	3,877,601.32	(22,812.30)	-0.58%

OTHER FUNDS

DEBT SERVICE FUND, which is used to account for the accumulation of resources and payment of general obligation capital outlay notes and bond principal and interest from governmental resources.

DEBT SERVICE	FY18 Budget	FY 18 Amended Budget	FY 19 Budget	\$ VAR	% VAR
REVENUES	15,915,106.55	24,915,105.60	19,405,937.00	(5,509,168.60)	-22.11%
EXPENSES	15,915,106.55	24,915,106.55	19,264,078.00	(5,651,028.55)	-22.68%

CAPITAL PROJECT FUNDS, which are used to account for the acquisition and construction of major capital facilities and equipment other than those financed by proprietary funds.

CAPITAL OUTLAY FUND,

which is used to account for capital asset acquisition and construction of most funds of the City. Acquisitions are financed by federal and state grants, proceeds from bonds and capital outlay notes, interest earned on unexpended funds and transfers from other funds.

CAPITAL OUTLAY	FY 18 Budget	FY 18 Amended Budget	FY 19 Budget	\$ VAR	% VAR
REVENUES	16,804,428.19	17,858,372.75	19,512,675.00	1,654,302.25	9.26%
EXPENSES	16,804,428.19	17,698,906.75	18,029,413.00	330,506.25	1.87%

SPECIAL REVENUE FUNDS, which shall be used to account for specific revenue intended for particular purposes.

HEALTH AND SANITATION

which is used to account for operations of the Health and Sanitation Department, including the oversight of the Waste Management contract.

HEALTH & SANITATION	FY 18 Budget	FY 18 Amended Budget	FY 19 Budget	\$ VAR	% VAR
REVENUES	13,130,000.00	14,381,420.00	13,299,000.00	(1,082,420.00)	-7.53%
EXPENSES	12,921,458.17	12,921,458.17	12,625,991.15	(295,467.02)	-2.29%

POLICE DRUG FUND

which is used to account for the activities of the Police Department's Drug Investigation Unit.

POLICE DRUG FUND	FY 18 Budget	FY 18 Amended Budget	FY 19 Budget	\$ VAR	% VAR
REVENUES	78,250.00	78,250.00	45,000.00	(33,250.00)	-42.49%
EXPENSES	78,250.00	78,250.00	45,000.00	(33,250.00)	-42.49%

METRO DRUG FUND

which is used to account for the activities of the Metro Drug Investigation Unit.

METRO DRUG FUND	FY 18 Budget	FY 18 Amended Budget	FY 19 Budget	\$ VAR	% VAR
REVENUES	231,666.00	231,666.00	180,050.00	(51,616.00)	-22.28%
EXPENSES	231,666.00	231,666.00	180,050.00	(51,616.00)	-22.28%

COMMUNITY REDEVELOPMENT FUND

which is used to record payment of the Section 108 Loan with offsetting proceeds transferred from CDBG funds at Jackson Housing Authority.

COMMUNITY REDEVELOPMENT FUND	FY 18 Budget	FY 18 Amended Budget	FY 19 Budget	\$ VAR	% VAR
REVENUES	225,677.00	225,677.00	226,693.00	1,016.00	0.45%
EXPENSES	225,677.00	225,677.00	226,693.00	1,016.00	0.45%

COMMUNITY DEVELOPMENT FUND

which is used to account for federal, state, and local funds received by the City which are restricted to developing viable living communities, providing decent housing and a suitable living environment, providing emergency shelters for the homeless and expanding economic opportunities principally for persons of low and moderate income. These funds are budgeted through the Jackson Housing Authority.

COMMUNITY DEVELOPMENT	FY 18 Budget	FY 18 Amended Budget	FY 19 Budget	\$ VAR	% VAR
BLOCK GRANTS REVENUES	533,396.00	576,209.00	553,712.00	(22,497.00)	-3.90%
BLOCK GRANTS EXPENSES	533,396.00	576,209.00	553,712.00	(22,497.00)	-3.90%
HOME PROGRAM REVENUES	251,791.00	433,737.00	544,968.00	111,231.00	25.64%
HOME PROGRAM EXPENSES	251,791.00	433,737.00	544,968.00	111,231.00	25.64%

ENTERPRISE FUNDS operate in a manner similar to private business enterprises, where the intent is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

SPORTSPLEX FUND

which is used to account for the activities of the 17-field baseball/softball complex as a self-supporting, stand-alone entity.

SPORTSPLEX	FY 18 Budget	FY 18 Amended Budget	FY 19 Budget	\$ VAR	% VAR
REVENUES	2,580,330.00	3,028,910.00	2,334,095.00	(694,815.00)	-22.94%
EXPENSES	2,580,330.00	2,580,330.00	2,334,095.00	(246,235.00)	-9.54%

LANDFILL

which is used to account for maintaining the old Highway 70 Landfill gas burn-off flame and the associated TDEC reports.

LANDFILL	FY 18 Budget	FY 18 Amended Budget	FY 19 Budget	\$ VAR	% VAR
REVENUES	153,000.00	153,000.00	45,337.00	(107,663.00)	-70.37%
EXPENSES	153,000.00	153,000.00	45,337.00	(107,663.00)	-70.37%

Section 2. BE IT FURTHER ORDAINED that, for the purposes of budget control, administration and accounting of the appropriations made herein for the fiscal year July 1, 2018, through June 30, 2019, inclusive, the Department, Division and Program names shall be as set out in accordance with the requirements of Section One (1) hereof,

Section 3. BE IT FURTHER ORDAINED that Council's estimates of the revenues of the City of Jackson for the purposes for which taxes are levied shall be set in the schedule following Section One (1);

Section 4. BE IT FURTHER ORDAINED that all monies subject to appropriation by all Divisions shall be deposited in the City Treasury for the use of the City and all monies so received shall be considered appropriated regardless of the foregoing estimate by items until the appropriations have been filled. Thereupon, any surplus shall become and be designated Unappropriated Revenue and be subject to lawful appropriation by the Council. Such amounts are not appropriated for the use of the Department receiving same, but shall be carried as a memorandum of collections and earnings; provided, however, that of all the foregoing items of anticipated revenues, there shall be allocated to the Debt Service Fund to be applied on the public debt requirements as same become due. Said allocations shall be repaid to the appropriate fund from the proceeds of the tax levy of Debt Service;

Section 5. BE IT FURTHER ORDAINED that the Treasurer shall have no power to authorize withdrawal of the funds constituting the current operating revenues of the City of Jackson from the Treasury of the City nor shall any obligations for the expenditures of any such funds be incurred except in pursuance of this ordinance; provided, however, that the Council may appropriate in the current year a greater amount for the operation of any Department, or for any corporate purpose other than those for which an appropriation shall have been made herein in the event that current revenues shall be available for such purposes; and, provided further, that said expenditures shall be authorized by ordinance or resolution duly adopted by the Council;

Section 6. BE IT FURTHER ORDAINED that where work is done or materials furnished by one Department for another Department, the Recorder is directed to charge the appropriation of the Department receiving and to credit the appropriation of the Department furnishing such labor or materials with the proper cost thereof, when said charge is accepted by the Department receiving same;

Section 7. BE IT FURTHER ORDAINED that the Recorder shall maintain on file in his office the Line Item budget of each Department, and that sums not to exceed the preceding amounts set forth in totals by Department for the several funds shall so far as may be needed, be appropriated for the purpose shown for the fiscal year, July 1, 2018, through June 30, 2019, inclusive. Any transfer of appropriations between Programs shall be made only upon the authorization of the Council, by ordinance or resolution;

Section 8. BE IT FURTHER ORDAINED that pursuant to the provisions of the City Charter, as amended, when any obligation has been incurred by order, contract, agreement to purchase, hire, receive or otherwise obtain anything of value for the use of the City by the action of the respective Department Heads and other Departmental personnel are prohibited from incurring liabilities in excess of the amount appropriated for each budget of each department, the totals of which are set out in Section One (1) hereof, unless additional amounts are hereafter authorized by the Council;

Section 9. BE IT FURTHER ORDAINED that, at the close of each fiscal year, which is fixed as June 30, any unencumbered balance of an appropriation shall return to the appropriate Fund balance account or retained earnings account, and shall be subject to re-appropriation by the Council; but appropriations may be made during any year from the current year, in furtherance of improvements or for any corporate purpose which will not be complete within such year;

Section 10. BE IT FURTHER ORDAINED that it shall be the duty of the Recorder to keep an account of each line item appropriation made by the City Council and each such account shall show the appropriation made thereto, the amounts drawn thereon, and he shall render monthly reports of each appropriation account to the Mayor and to the Head of the various Departments;

Section 11. BE IT FURTHER ORDAINED that no claims against the City shall be paid except by means of a check on the Treasury issued and signed by the Mayor and Treasurer, except for electronic funds transfer used by the Recorder to wire funds to support Debt Service and used to support daily banking logistics;

Section 12. BE IT FURTHER ORDAINED that the Council expressly declares that each section, subsection, paragraph and provision of this ordinance is severable, and that should any portion of the ordinance be held unconstitutional or invalid, the same shall not affect the remainder of the ordinance, but such unconstitutional or invalid portion be elided, and the City Council declares that it would have passed this ordinance with such unconstitutional or invalid portion elided;

Section 13. BE IT FURTHER ORDAINED the threshold for capitalization subject to depreciation shall not be less than \$5,000. Council, by resolution, may raise the subject threshold in the future as deemed necessary.

Section 14. BE IT FURTHER ORDAINED that this ordinance take effect from and after the date it shall have been passed by the Council, signed by the Mayor, and certified to the Office of the Comptroller of the State of Tennessee, the public welfare requiring it.

Introduced:

Adopted:

Jerry Gist, Mayor

ORDINANCE 2018-xxx
AN ORDINANCE TO AMEND THE OFFICIAL CODE
OF THE CITY OF JACKSON

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF JACKSON THAT:

Section 1. The Official Code of the City of Jackson shall be, and the same is hereby amended by deleting therefrom all of Section 5-302 thereof and inserting in lieu thereof the following:

Current Property Tax Rate: The ad valorem tax rate on real estate and personal property for the fiscal year 2018-2019 shall be and is hereby established at one dollar and 9619/100 (\$1.9619) per hundred dollars (\$100) of assessed valuation.

Said levy is composed of the following individual levies:

General Fund	\$1.4378
Sinking Fund	\$.4531
Capital Fund	<u>\$.0710</u>
 TOTAL	 \$1.9619

Section 2. This Ordinance shall take effect from and after its adoption, the public welfare requiring it.

Introduced:

Jerry Gist, Mayor

Adopted:

MEMORANDUM

SUBJECT: BUDGET CHANGES FOR JUNE 26 2ND READING

FROM: KAREN BELL, FINANCE DIRECTOR

DATE: JUNE 21, 2018

Here is list of budget changes. Here is how the funds currently stand with recommended changes.

110 - Revenue - \$72,984,162.51

110 -Expenses - \$72,659,468.83

DIFFERENCE: \$324,693.68

315 - Revenue - \$19,165,133

315 - Expenses - \$19,165,133

131 - Revenue - \$13,299,000

131 - Expenses - \$12,650,991.15

DIFFERENCE - \$648,008.85

211 - Revenue - \$19,597,371

211 - Expenses - \$19,264,078

DIFFERENCE - \$333,293

These are the only funds with changes from the 1st to 2nd reading.

FY19 BUDGET CHANGES:

ACCOUNT #	DEPARTMENT	ORIGINAL BUDGT	NEW AMT	AMT OF CHANGE	INC/DEC
EXPENSES					
GENERAL FUND					
110-41900-765	Appropriation to Airport	\$121,190.00	\$123,228.50	\$2,038.50	Increase
110-41900-768	Appropriation to Library	\$839,122.00	\$677,053.50	\$37,831.50	Increase
110-41900-759	Appropriation to EMA	\$143,300.00	\$192,312.50	\$49,012.50	Increase
110-41900-773	Transfer to Education Foundation	\$0.00	\$210,000.00	\$210,000.00	Increase
110-41920-111	Farmer's Market Salaries	\$98,051.00	\$115,028.00	\$19,977.00	Increase
110-41920-130	Farmer's Market Benefits	\$37,133.21	\$39,542.18	\$2,408.97	Increase
110-43590-130	Traffic Signalization Benefits	\$32,054.64	\$51,910.00	\$19,855.46	Increase
110-44730-290	Groundskeeping Contractual Services	\$5,700.00	\$7,140.00	\$1,440.00	Increase
110-41900-144	Old City Pension	\$575,000.00	\$525,000.00	-\$50,000.00	Decrease
110-41510-253	Auditing Services	\$68,000.00	\$74,850.00	\$6,850.00	Increase
110-42220-339	Fire Operations Motor Vehicle Expense	\$125,000.00	\$225,000.00	\$100,000.00	Increase
110-41900-591	County Trustee's Commission	\$160,000.00	\$280,000.00	\$120,000.00	Increase
110-41708-290	Contractual Services/Transportation Plan	\$30,000.00	\$18,630.55	-\$11,369.45	Decrease

TOTAL CHANGES \$485,144.48

CAPITAL FUND					
315-44545-900	Cypress Grove Capital	\$28,000.00	\$38,296.00	\$10,296.00	Increase
315-44724-900	North Park Capital	\$0.00	\$46,249.00	\$46,249.00	Increase
315-44423-900	Bemis Center	\$3,579.00	\$3,750.00	\$180.00	Increase
315-43190-935	Highland @ Deaderick	\$2,171,242.00	\$1,851,318.00	-\$519,924.00	Decrease
315-43190-936	FE Wright Improvements	\$7,251,074.00	\$7,424,163.00	\$173,089.00	Increase
315-43190-931	Street Resurfacing Capital	\$2,700,000.00	\$3,966,080.00	\$1,266,080.00	Increase
315-43590-900	Traffic Signalization	\$75,000.00	\$234,750.00	\$169,750.00	Increase
TOTAL CHANGES \$1,135,720.00					

ACCOUNT #	DEPARTMENT	ORIGINAL BUDGT	NEW AMT	AMT OF CHANGE	INC/DEC
REVENUES					
GENERAL FUND					
110-31400	Current Year Property Taxes	\$24,165,720.00	\$24,462,322.00	\$296,602.00	Increase
110-31610	Local Option Sales Tax	\$14,222,484.00	\$14,453,000.00	\$230,516.00	Increase
110-31611	Local Option Agreement	\$6,410,787.00	\$6,210,000.00	-\$200,787.00	Decrease
110-37216	Reimbursement: WTHC	\$35,000.00	\$75,000.00	\$40,000.00	Increase
110-37994	Transportation Planning	\$0.00	\$18,630.55	\$18,630.55	Increase

TOTAL CHANGES \$384,981.55

CAPITAL FUND					
315-37800	From Fund Balance	\$812,292.00	\$846,292.00	\$34,000.00	Increase
315-33496	FE Wright Improvements	\$6,000,859.00	\$6,138,330.00	\$138,471.00	Increase
315-33497	Highland @ Deaderick	\$2,171,242.00	\$1,851,318.00	-\$519,924.00	Decrease

TOTAL CHANGES -\$347,453.00

ACCOUNT #	DEPARTMENT	ORIGINAL BUDGT	NEW AMT	AMT OF CHANGE	INC/DEC
REVENUES					
DEBT SERVICE FUND					
211-31400	Current Year Taxes	\$7,631,280.00	\$7,822,858.00	\$191,578.00	\$0.00

SOLID WASTE FUND					
EXPENSES					
131-43230-295	Landfill Dumping	\$75,000.00	\$100,000.00	\$25,000.00	Increase