

MURFREESBORO CITY COUNCIL
Regular Meeting Agenda
Murfreesboro Police Headquarters – Community Room
July 15, 2020 – 11:30 AM

Action Items

1. Planning Commission Recommendations (Planning)

Workshop Items

2. Designation of Individuals to serve on the MTEMC Board of Directors, the Board's Nominating Committee, and the Sharing Change Foundation (Administration)
3. Dissolution of Power Board and Appointment of MED Pension Committee (Administration)
4. Murfreesboro Electric Department Sale Proceeds (Administration)
5. Budget and Financials Update and May Dashboard Information (Administration)

Licensing

Payment of Statements

Other Business

Adjournment

COUNCIL COMMUNICATION

Meeting Date: 07/15/2020

Item Title: Planning Commission Recommendations
Department: Planning
Presented by: Matthew Blomeley, AICP, Assistant Planning Director

Requested Council Action:

Ordinance	<input type="checkbox"/>
Resolution	<input checked="" type="checkbox"/>
Motion	<input type="checkbox"/>
Direction	<input type="checkbox"/>
Information	<input type="checkbox"/>

Summary

Scheduling matters previously heard by the Planning Commission for public hearings before Council.

Staff Recommendation

Schedule public hearings for the items below on August 20, 2020.

Background Information

During its regular meeting on July 8, 2020, the Planning Commission conducted public hearings on the items listed below. After the public hearings, the Planning Commission discussed the matters and then voted to recommend their approval.

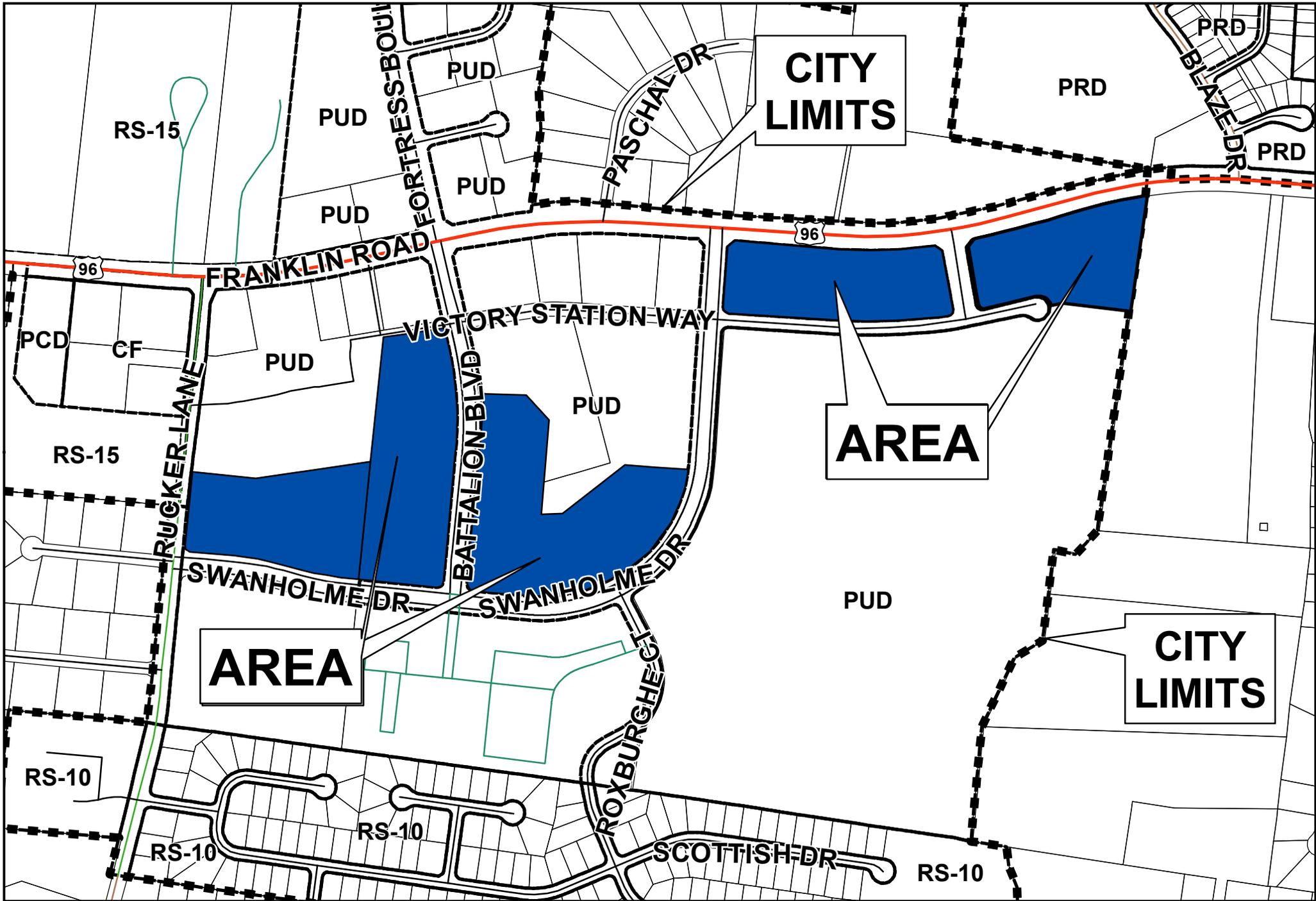
- a. Zoning application [2020-407] to amend the Victory Station PUD to modify the use chart on approximately 32.6 acres located south of Franklin Road and east of Rucker Lane, Swanson Development, LP applicant.
- b. Proposed amendments to the Zoning Ordinance [2020-803] to Section 26: Off-Street Parking, Queuing, and Loading, regarding off-site parking agreements, joint parking agreements, and other miscellaneous items, City of Murfreesboro Planning Department applicant.

Fiscal Impact

The only fiscal impact is the cost of advertising in the newspaper (exact cost unknown at this time).

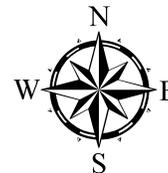
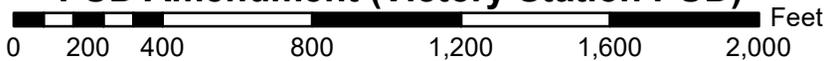
Attachment:

Map for zoning application for approximately 32.6 acres located along Franklin Road and Rucker Lane



**Zoning Request Along Franklin Road, Battalion Boulevard,
and Swanholme Drive**

PUD Amendment (Victory Station PUD)



Planning Department
City of Murfreesboro
111 West Vine Street
Murfreesboro, TN 37130
murfreesborotn.gov/planning

COUNCIL COMMUNICATION

Meeting Date: 07/15/2020

Item Title: Designation of Individuals to serve on the MTEMC Board of Directors, the Board's Nominating Committee, and the Sharing Change Foundation

Department: Mayor's Office

Presented by: Mayor Shane McFarland

Requested Council Action:

- Ordinance
 - Resolution
 - Motion
 - Direction
 - Information
-

Summary

Designations for Middle Tennessee Electric Membership Corporation (MTEMC) Board, the MTEMC Board's Nominating Committee, and MTEMC's charitable foundation, the Board of Middle Tennessee Electric Sharing Change, Inc. (Sharing Change).

Recommendation

Approve the following appointments:

MTEMC Board of Directors Interim Board Representatives: Ross Bradley and Dr. Shawn Brown

MTEMC Board of Directors Nominating Committee: Richard Stone

Sharing Change Board of Directors: Irene Pitts-McDonald

Background Information

On June 30, 2020, the City sold its Electric Department into MTEMC. The transaction documents permits the City to designate two individuals to serve as Board Representatives to the MTEMC Board of Directors until MTEMC's Bylaws are amended to create two subdistricts within the City. Upon creation of the sub-districts, the Board's Nominating Committee will appointment of two individuals as members of the Board of Directors. Following these appointments, the Board seats for the sub-districts will be filled by MTEMC's regular election process. Ross Bradley and Shawn Brown are proposed for designation as Interim Board Representatives.

The transaction documents also permit the City to designate an individual to serve on the MTEMC Board's Nominating Committee. Richard Stone is proposed for appointment to the Nominating Committee.

Lastly, the transaction documents allow the City to designate an individual to the for Sharing Change Board. Irene Pitts-McDonald is proposed as the designee for Sharing Change.

COUNCIL COMMUNICATION

Meeting Date: 07/15/2020

Item Title: Dissolution of Power Board and Appointment of MED Pension Committee

Department: Mayor's Office

Presented by: Mayor Shane McFarland

Requested Council Action:

- Ordinance
 - Resolution
 - Motion
 - Direction
 - Information
-

Summary

Dissolution of the Power Board after the sale of the Electric Department and reappointment of the MED Pension Committee

Recommendation

Dissolve the Power Board, alleviating the Board from further responsibilities to the Plan, and approve the appointment to the MED Pension Committee Craig Tindall, Melissa Wright, and Jackie Whitaker.

Background Information

City Code § 2-87 creates the Power Board and assigns to the Board certain duties and responsibilities for the Electric Department. On July 1, 2020, the City sold the operations of its Electric Department into MTEMC. Therefore, the Board should be dissolved to alleviate the Board of the duties and responsibilities required by ordinance.

Additionally, the Electric Department provided employees a pension plan (the MED Pension Plan separate from the City's pension plan. As part of the sale, the City agreed to maintain the MED Pension Plan until such time as the plan assets can be transferred to another financial institution.

MED Pension Plan is administered by a Pension Committee. That Committee was appointed by the Power Board and consisted of the members of the Board. Upon removal of the Power Board members, appointment of the Committee under the Plan document would become the responsibility of Council. To most efficiently facilitate the planned transfer of the Pension Plan, it is proposed that the following individuals be appointed Committee members: Craig Tindall, Melissa Wright, and Jackie Whitaker, the last of whom is a plan participant.

Fiscal Impact

None

COUNCIL COMMUNICATION

Meeting Date: 07/15/2020

Item Title: Murfreesboro Electric Department Sale Proceeds
Department: Administration
Presented by: Craig Tindall, City Manager

Summary

Discuss disposition of proceeds from transaction with Middle Tennessee Electric Membership Corporation (MTEMC)

Background Information

The City and MTEMC closed on the sale of the City's Electric Department on June 30, 2020. MTEMC funded its initial purchase obligation in accordance with the Asset Purchase and Sale Agreement (APSA), as modified by letter agreement, of approximately \$21m at close of escrow. On June 30, 2021, MTEMC will begin paying the installment payments to the City in the amount of approximately \$17.3m.

As required by the APSA, \$10m will remain in escrow as the final accounting is prepared. On August 30, 2020, this amount will be reduced when \$2.5m is released to the City, which may be adjusted in the final accounting process. On June 30, 2021, an additional \$3.5m, plus or minus further adjustments, will be released and on June 30, 2022, the remaining balance, \$4m (adjusted) will be released to the City.

On July 9, 2020, Council requested a workshop discussion on the disposition of these funds. Staff seeks Council direction for the use of the MED sale proceeds. These proceeds may be used in a variety of ways, including benefiting the community by allocating proceeds towards capital investments outlined in the Community Investment Program. Other options include allocating funds to a perpetual trust and maintaining a balance to mitigate future unforeseen operating crises.

Fiscal Impacts

The fiscal impact of the sale is estimated in attached spreadsheet.

Attachment

Spreadsheet of MTEMC Proceeds

MTEMC Transaction Proceeds

	6/30/2020	8/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024
Initial Payment	30,864,742					
Installment Payment			17,290,134	17,290,134	17,290,134	17,290,134
Escrowed Funds	(10,000,000)	2,500,000	3,500,000	4,000,000		
Available Funds	20,864,742	23,364,742	44,154,876	65,445,010	82,735,144	100,025,278

	6/30/2025	6/30/2026	6/30/2027	6/30/2028	6/30/2029	6/30/2030
Initial Payment						
Installment Payment	17,290,134	17,290,134	17,290,134	17,290,134	17,290,134	17,290,134
Escrowed Funds						
Available Funds	117,315,412	134,605,546	151,895,680	169,185,814	186,475,948	203,766,082

	6/30/2031	6/30/2032	6/30/2033	6/30/2034	6/30/2035	6/30/2036
Initial Payment						
Installment Payment	17,290,134	17,290,134	17,290,134	17,290,134	17,290,134	17,290,134
Escrowed Funds						
Available Funds	221,056,216	238,346,350	255,636,484	272,926,618	290,216,752	307,506,886

Note: Amounts shown are estimated and subject to adjustment per the Asset Purchase and Sale Agreement

COUNCIL COMMUNICATION

Meeting Date: 07/15/2020

Item Title: May 2020 Dashboard
Department: Administration
Presented by: Erin Tucker, Budget Director

Summary

May 2020 Dashboard packet

Background Information

May's dashboard information includes relevant Financial, Building & Codes, Risk Management and Construction data.

Council Priorities Served

Responsible budgeting

Providing Council with assessable financial information on a regular basis assists in critical decision-making about the fiscal affairs of the City.

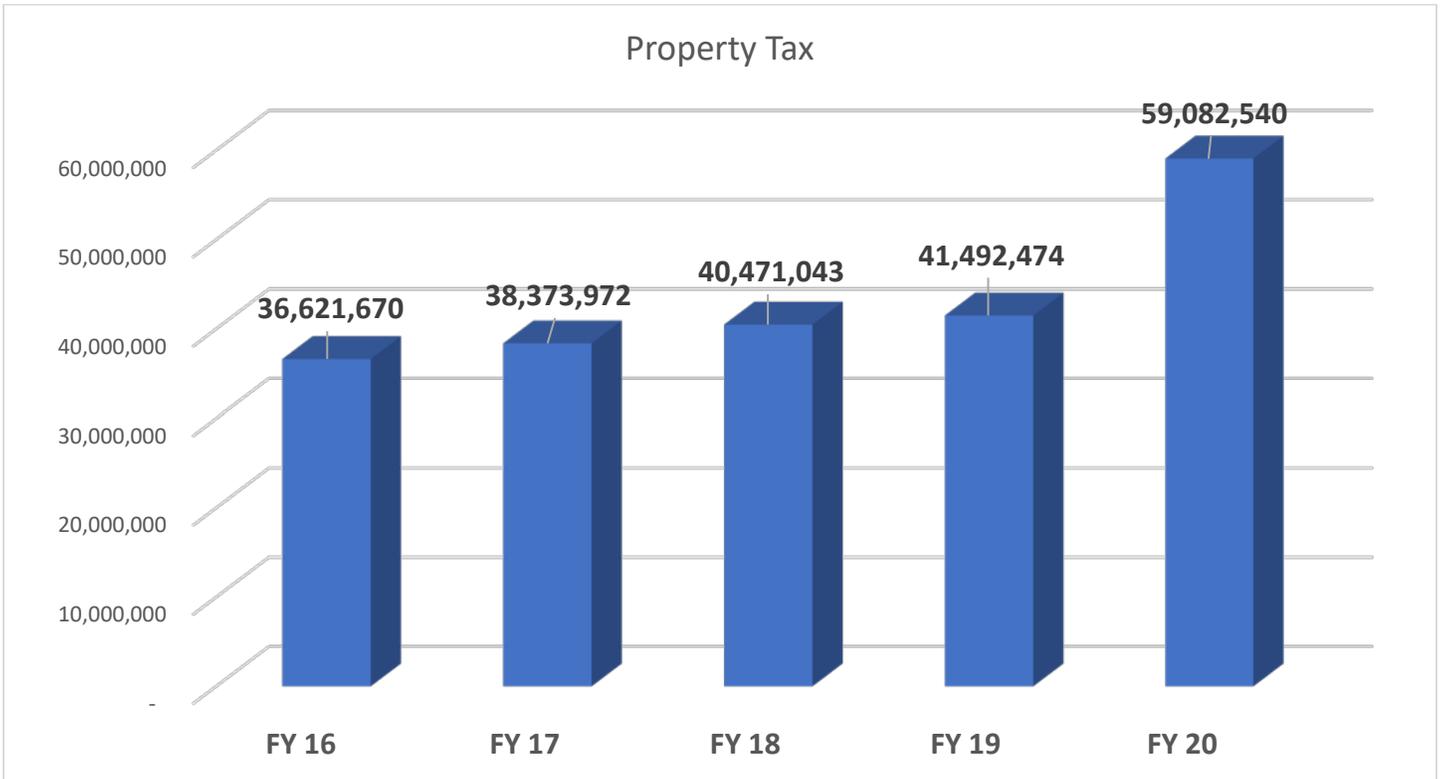
Fiscal Impacts

None

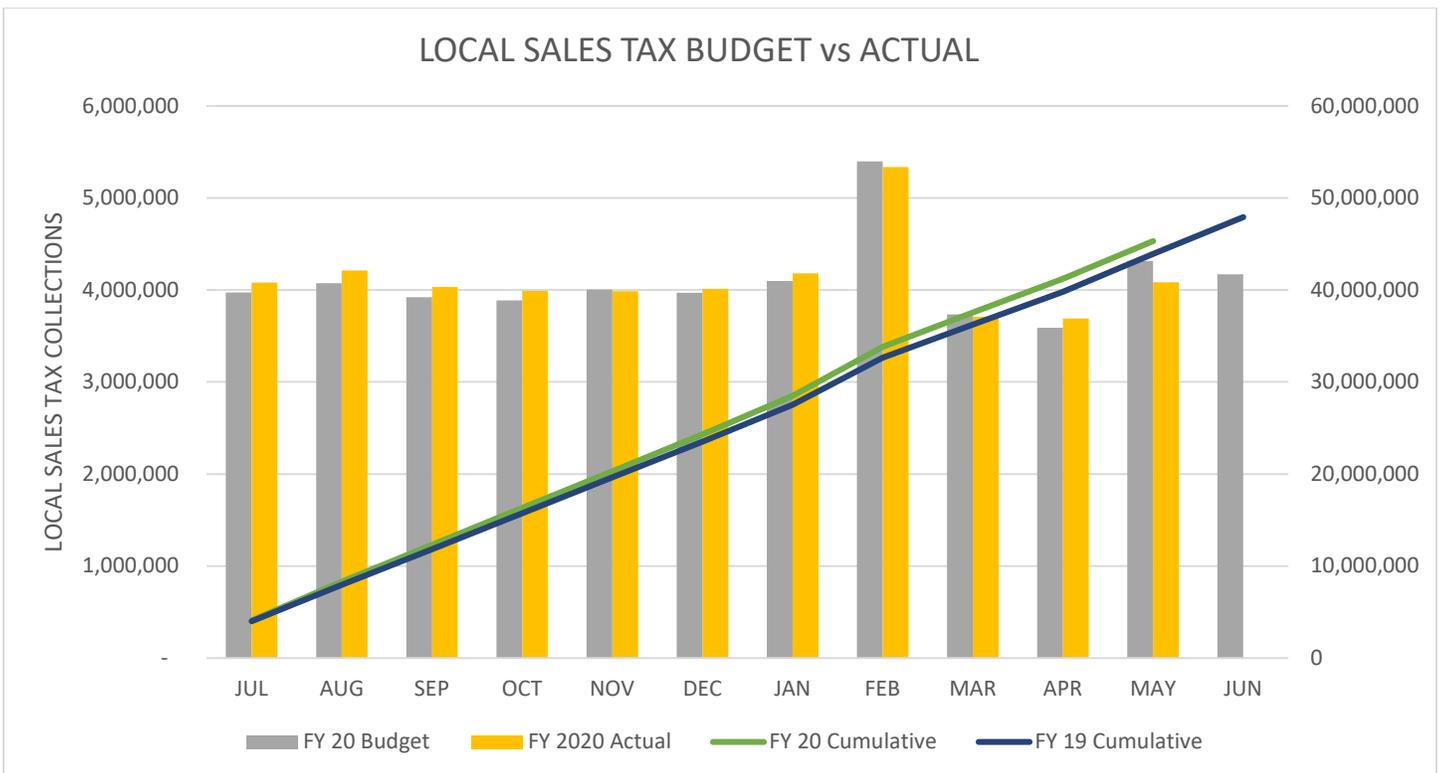
Attachments:

1. May 2020 Dashboard
2. City Schools May Dashboard

MAY DASHBOARD

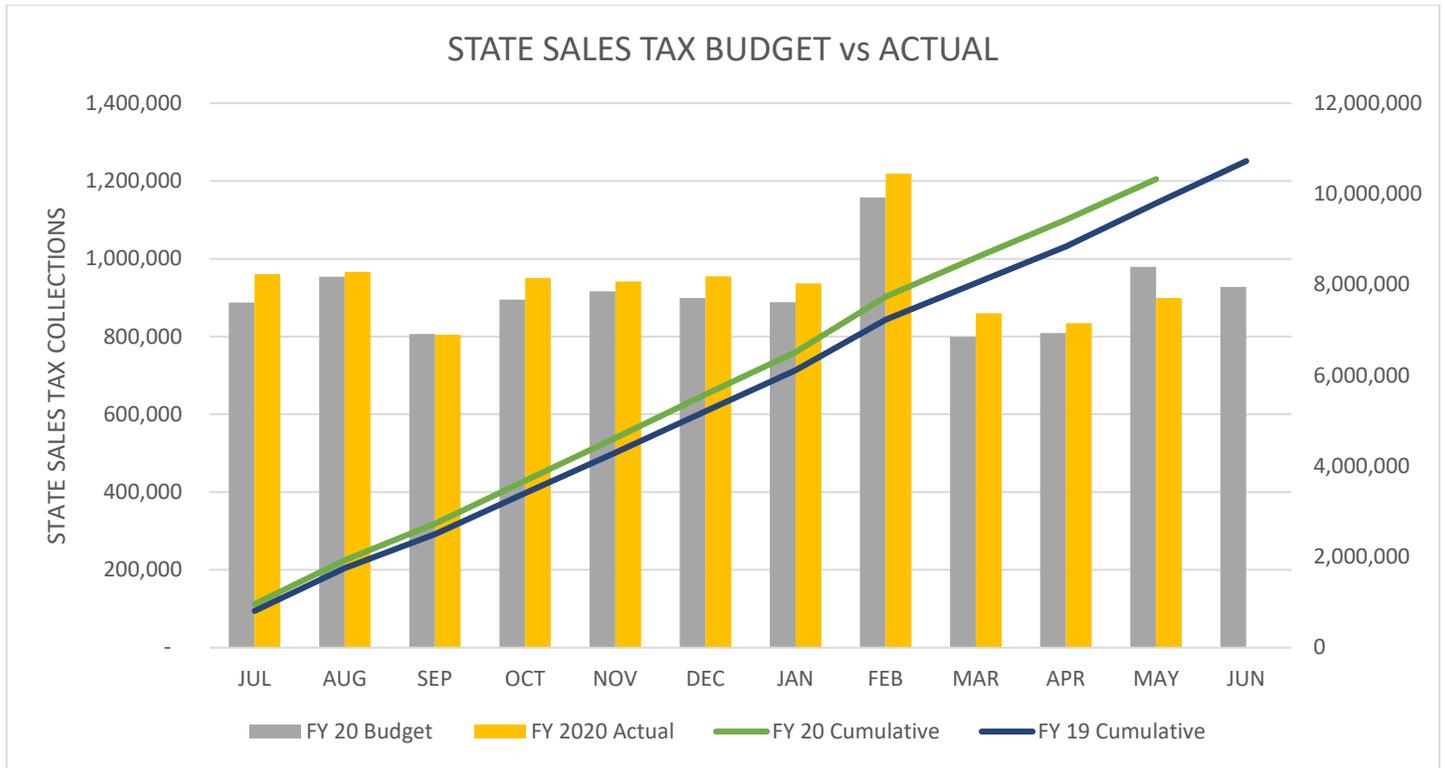


Property Tax notices were mailed in early October. The tax roll from the County Assessor’s office came in 42% higher than FY19. The % of Collections are in line with last year - outstanding Property Tax receivable is running 1.77% this year through May vs. 1.42% for the same time period last year.



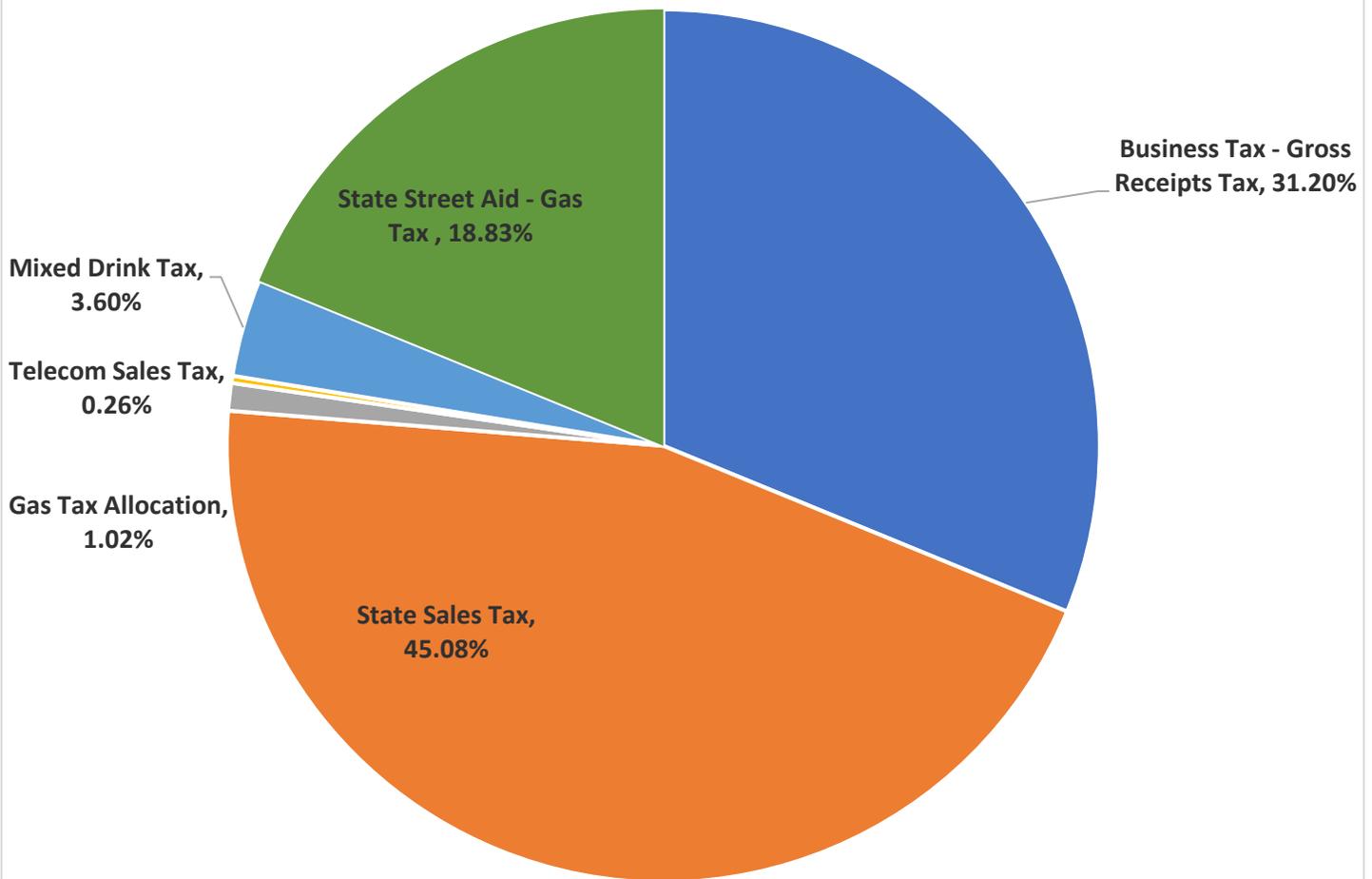
Local Option Sales Tax for FY 20 is running 3.16% above FY19 and 0.78% above budget through May. However, May collections came in 5.3% under budget and 1% less than May 2019 receipts. This information reflects a 2-month lag – the

collections are for March 2020 taxes. This revenue is anticipated to continue to drop over the next 3-6 months based on the COVID-19 impacts to the economy.

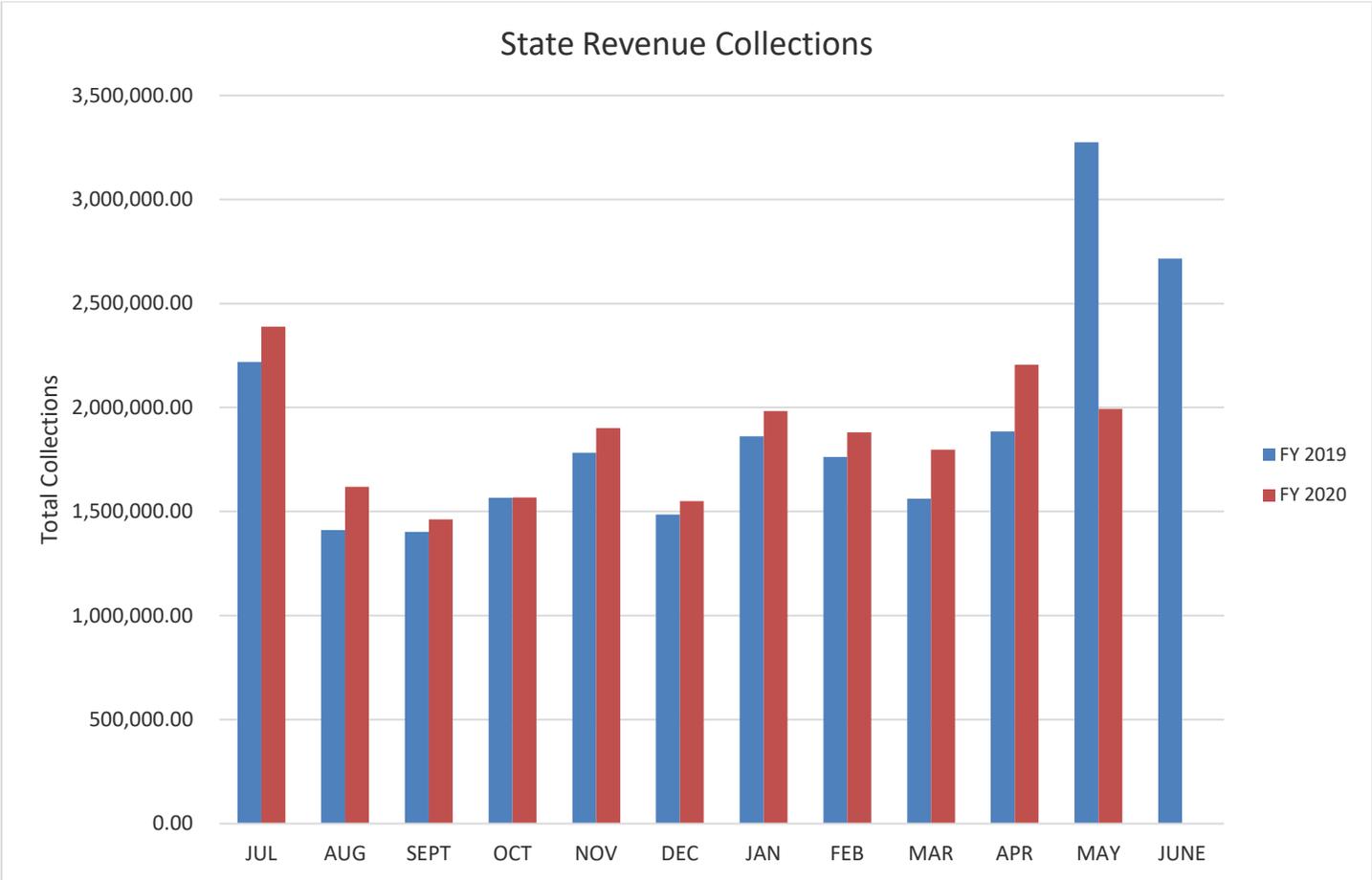


State Sales Tax for FY20 is running 3.3% above budget and 5.4% higher than last year through May. However, May collections came in 8.2% under budget and 5.6% less than May 2019 receipts. This information reflects a 2-month lag – the collections are for March 2020 taxes. This revenue is anticipated to continue to drop over the next 3-6 months based on the COVID-19 impacts to the economy.

% of Total Current Month Collections

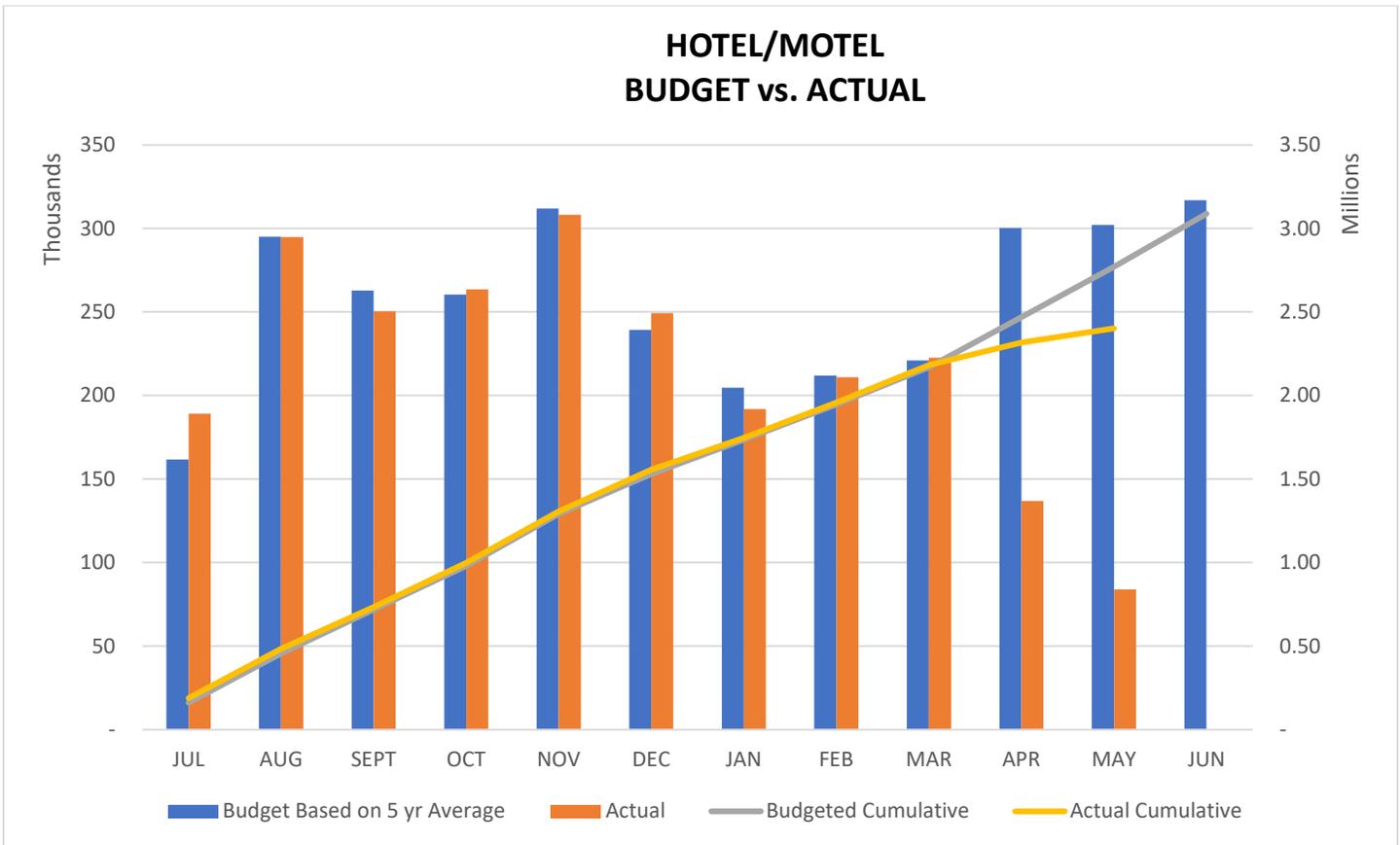


Sales Tax made up nearly 45% of the State Shared collections for May, while the State Street Aid Gas Tax (restricted to road improvements) made up an additional 18.8%. Thru April, Business License Taxes were up 27% compared to FY19. May collections took a downward turn and dropped 65% - effectively reducing cumulative FY20 receipts by 29% compared to FY19. This tax is vulnerable to the COVID-19 pandemic as businesses face a cash shortfall.

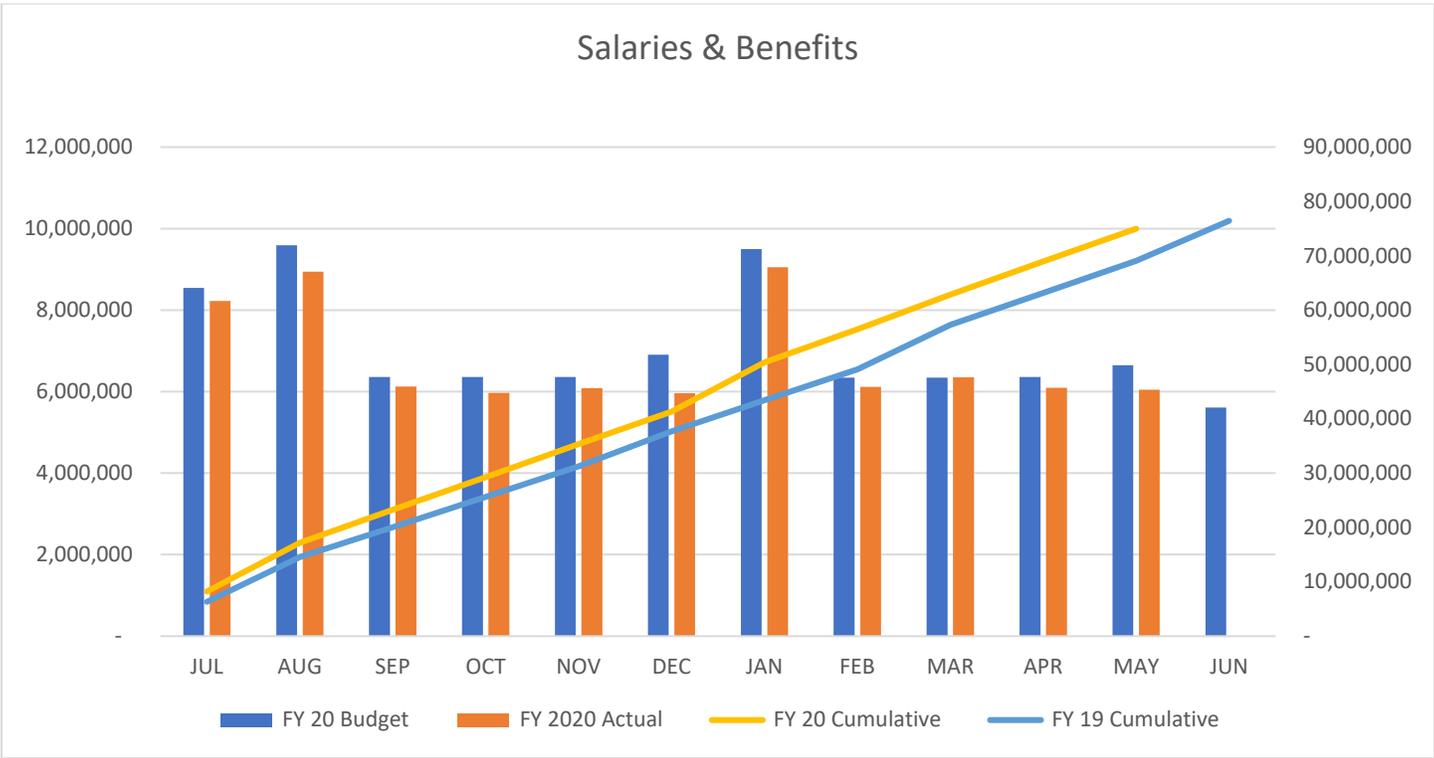


Overall, FY2- State Shared Revenue collections showed a 0.2% decrease over last year’s State Shared revenues. However, May collections showed a 39% drop over May 2019 collections. This information reflects a 2-month lag – the collections are for March 2020 taxes. These revenues are anticipated to continue to drop over the next 3-6 months based on the COVID-19 impacts to the economy.

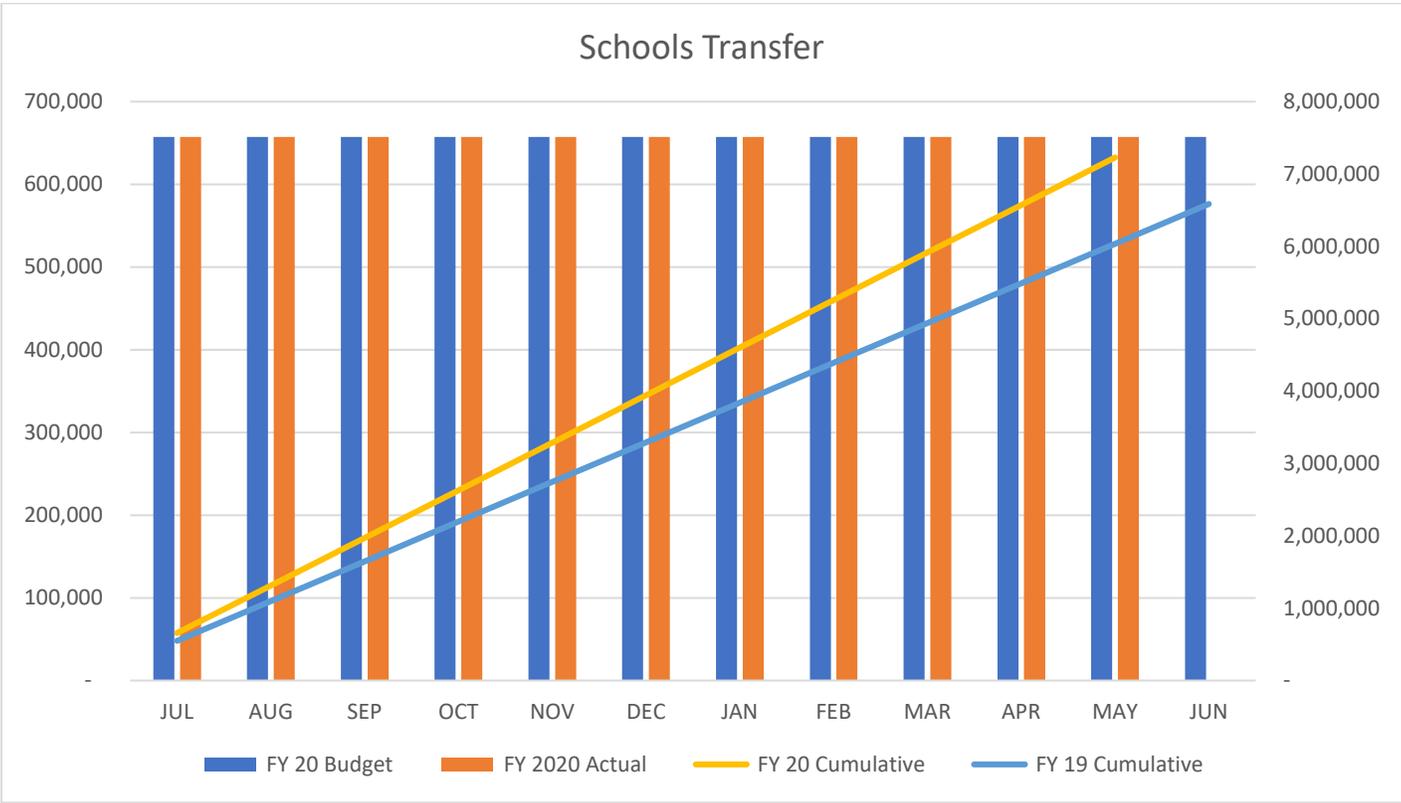
HOTEL/MOTEL BUDGET vs. ACTUAL



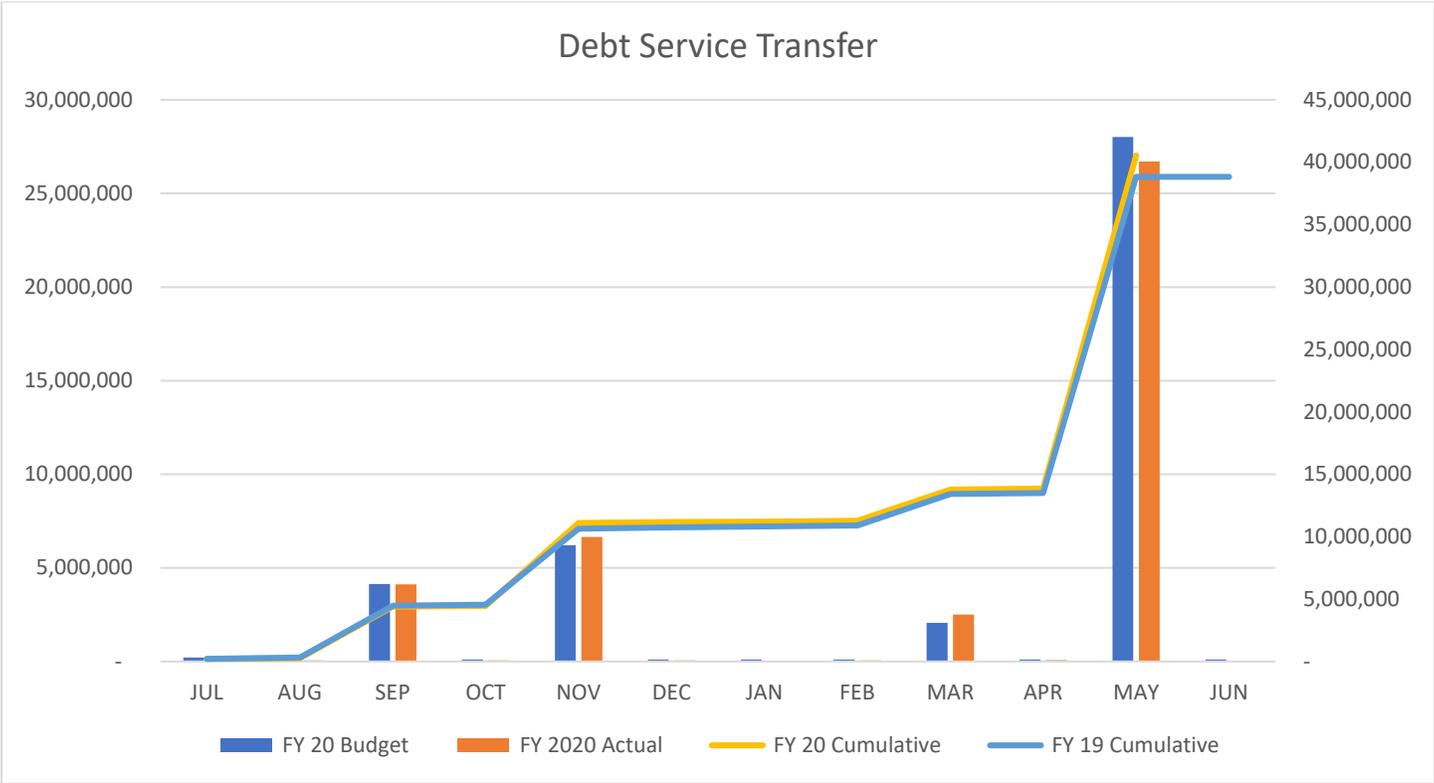
The Hotel/Motel Tax rate doubled in FY 20 from 2.5% to 5%. Thru March, collections were in-line with FY 19's reported gross receipts. However, the COVID-19 pandemic's effects on the travel and tourism industry significantly impacted March taxes remitted in April. The April remittance was down 54% and this downward trend continued in May with a 72% decline. This trend is expected to continue for the remainder of the fiscal year and into FY21. Projections for the remainder of the year are around 25-27% of what was budgeted, which will result in a projected \$950,000 budget deficit for FY20. FY21 Hotel/Motel taxes are budgeted 50% less than FY20's budget at \$1.6 million.



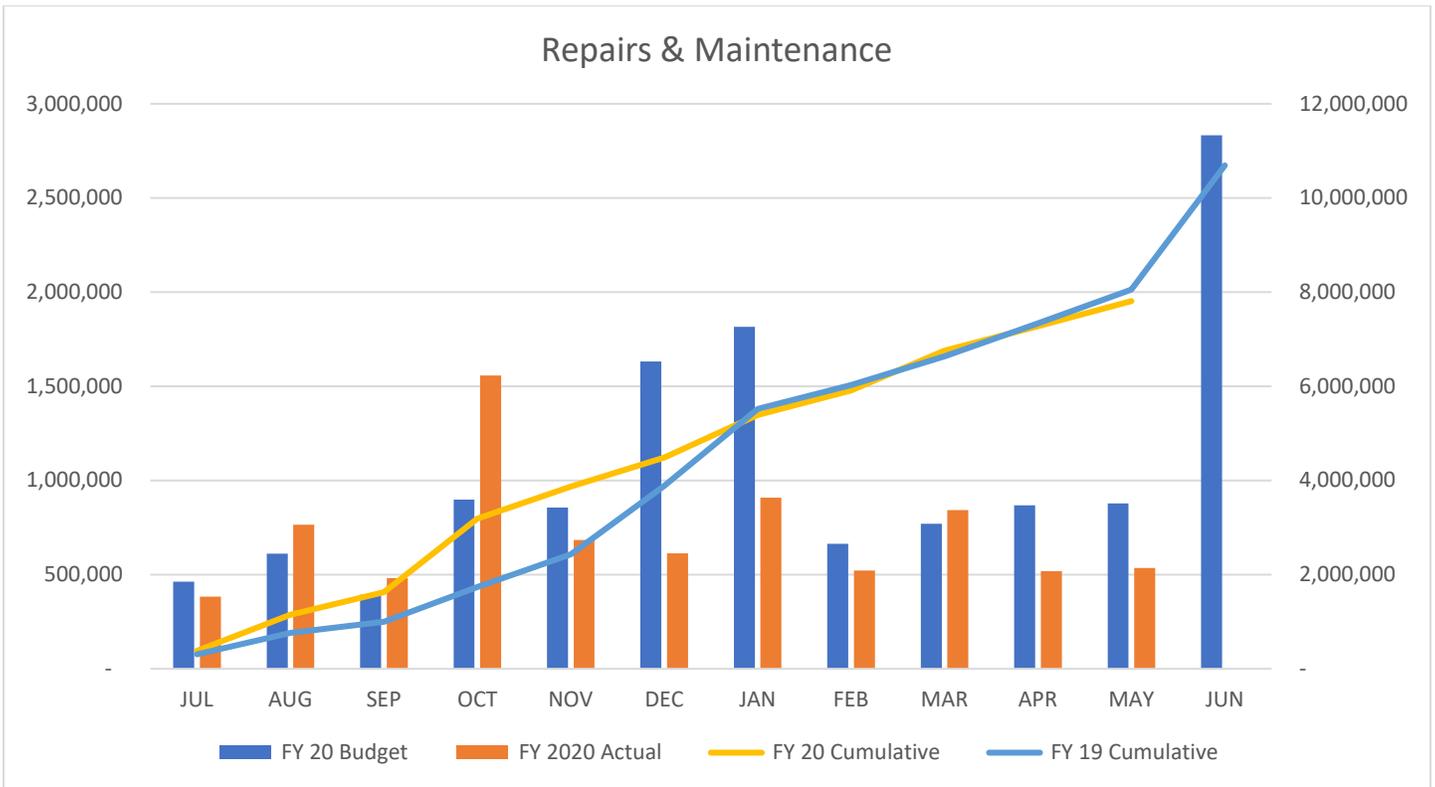
Salaries & Benefits were trending a little under budget due to unfilled vacancies within the City through May. As of 5/31/20, there were 943 filled full-time positions and 42 vacancies – which is down from 43 vacancies in March. Effective 3/19/20, a hiring freeze was implemented with only critical vacancies being filled.



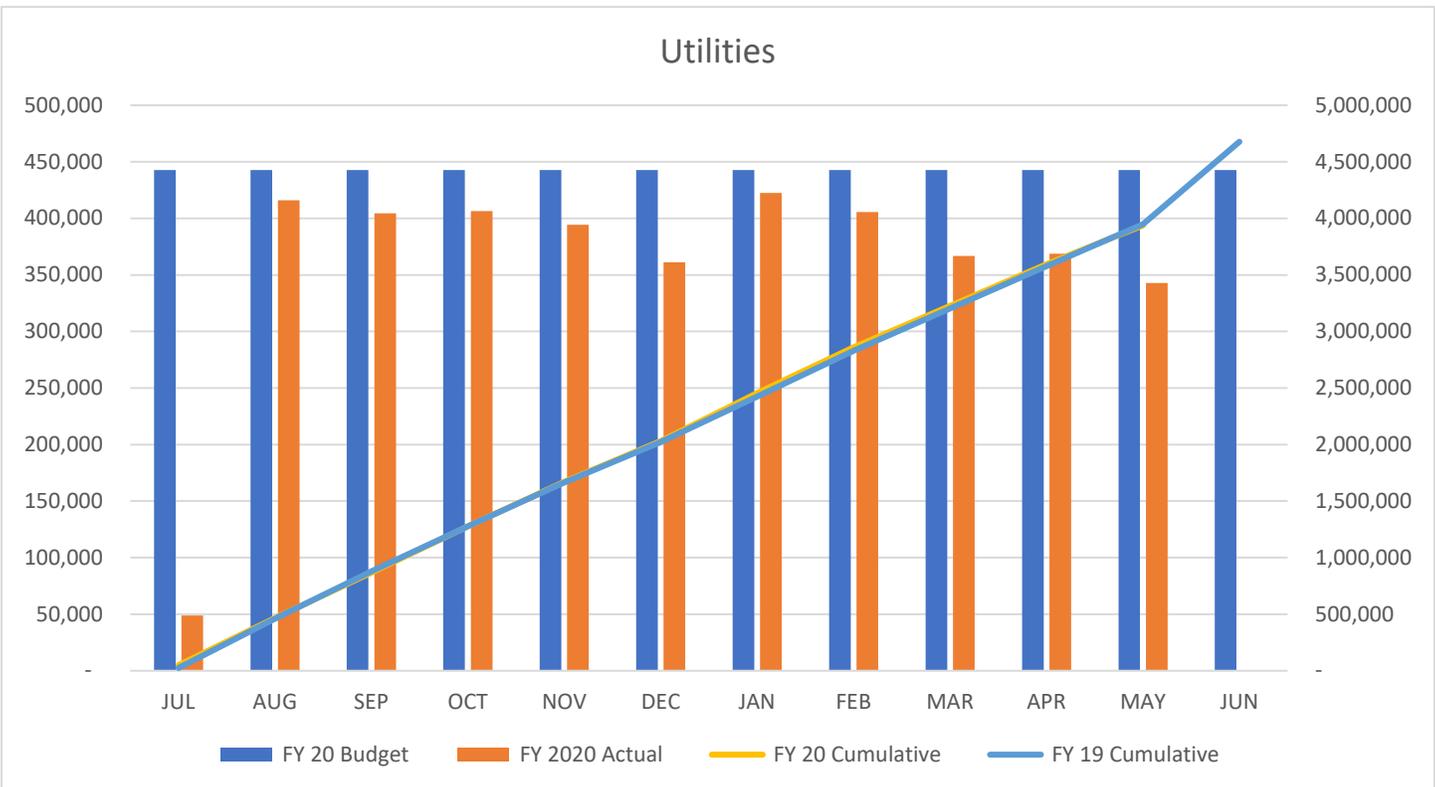
Budgeted Transfers to City Schools increased by \$1.3M from FY19 to FY20. This transfer is made in monthly increments evenly distributed throughout the year.



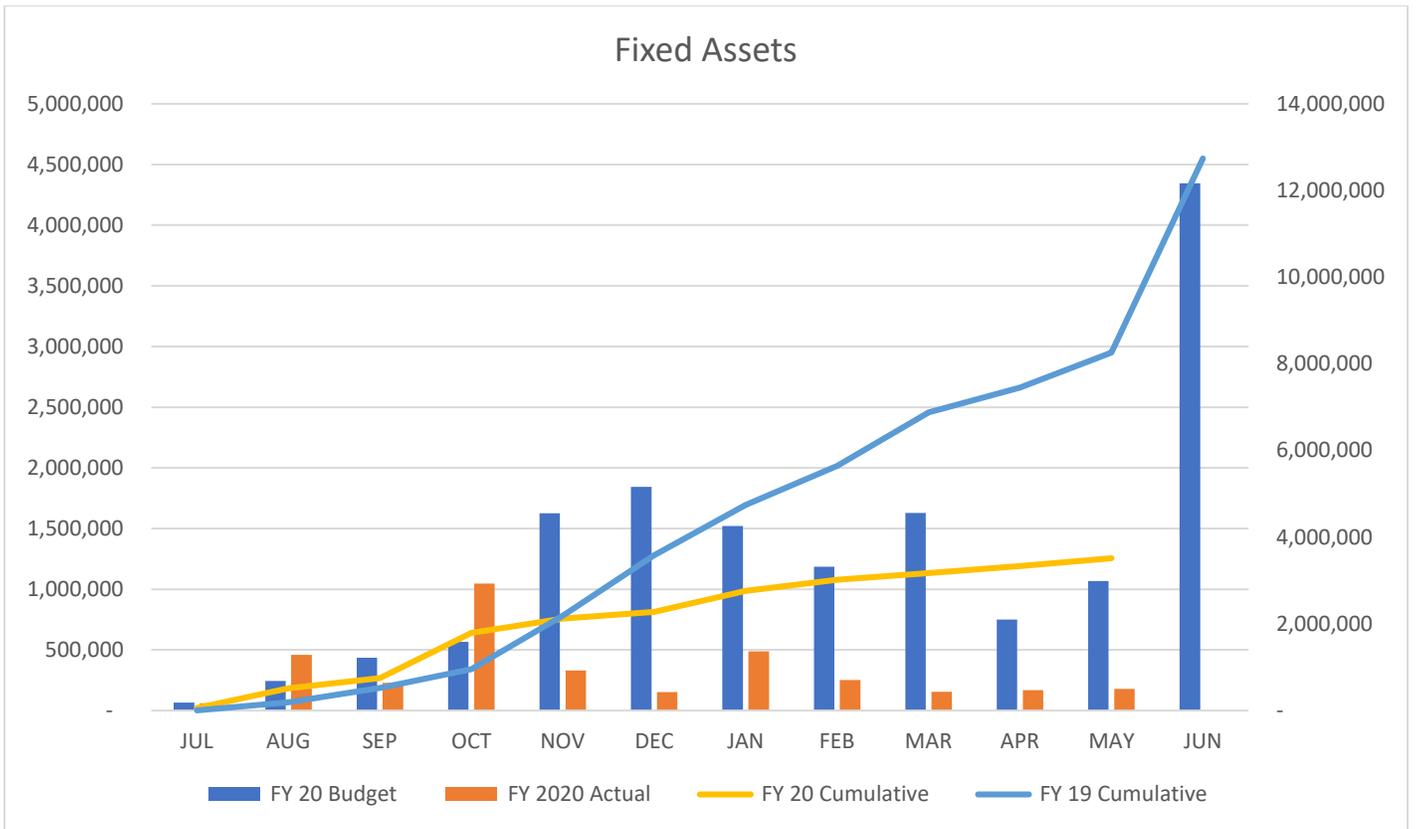
The budgeted Debt Service Transfer increased by \$1.4M to account for the additional debt service related to the 2019 \$58M SunTrust loan and anticipated debt service for FY20 debt of \$25M. Debt Service is running 4.42% higher than this time last year which was anticipated due to the 2019 loan. On May 27, 2020, the City accepted a bid to refinance the 2008 variable rate loan originally financed through the Tennessee Municipal Bond Fund (TMBF). This resulted in a True Interest Cost (TIC) of 0.297% and an All-In TIC of 0.49%. As a result of this refinancing, the City will realize almost \$940,000 savings in budgeted debt service over the remaining 4 years of payments. Budgeted savings of \$236,600 is anticipated for FY21.



Repairs & Maintenance make up 7% of General Fund budgeted expenses. This includes maintenance of software (\$1.1M), fleet services (\$3.5M), and Police R&M for radios, mobile data terminals, etc. (\$1.3M). State Street Aid R&M of streets, markings and right of way totals almost \$4M. These expenses are seasonal and fluctuate depending on contract timing and timing of repairs. This was trending 21% under budget through May.



Utilities were budgeted to stay relatively flat in FY20 as compared to FY19 and were running 19% under budget for the year through May.

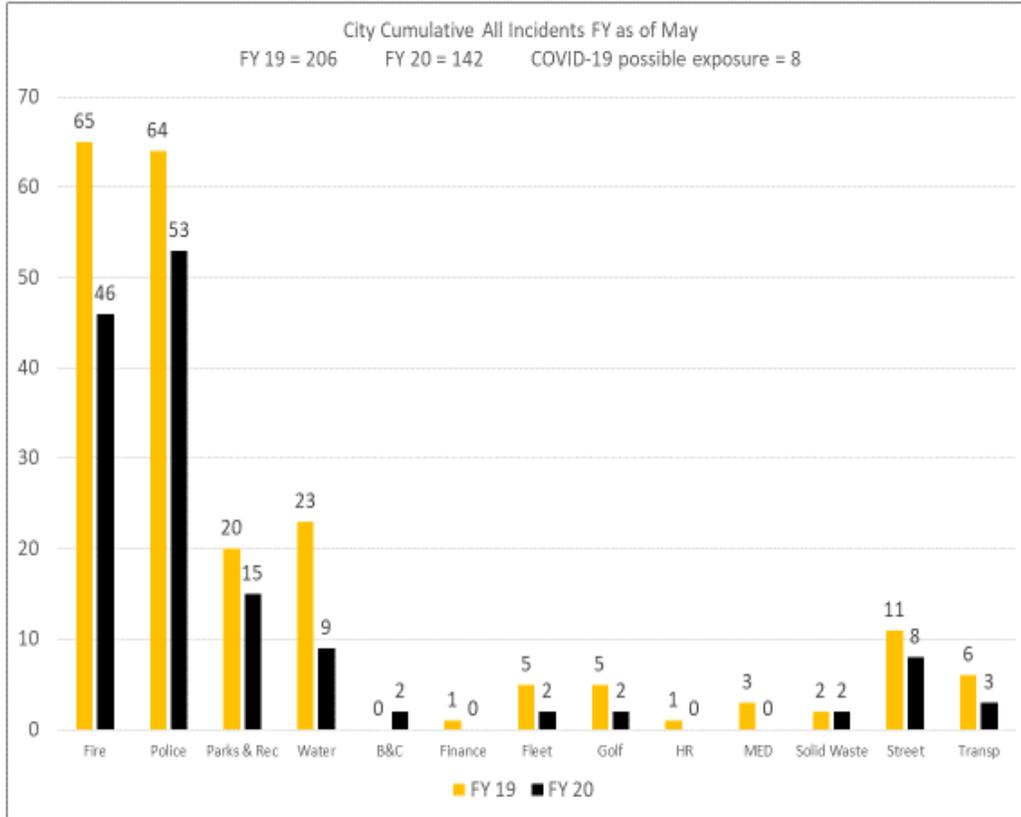


\$15.3M budgeted for Fixed Assets in FY 20 includes:

- \$11M in Infrastructure for grant funded road construction
- \$2M – Transit Facility
- \$540k software & computer hardware
- \$430k Recreation equipment
- \$370k public safety;
- \$167k public works

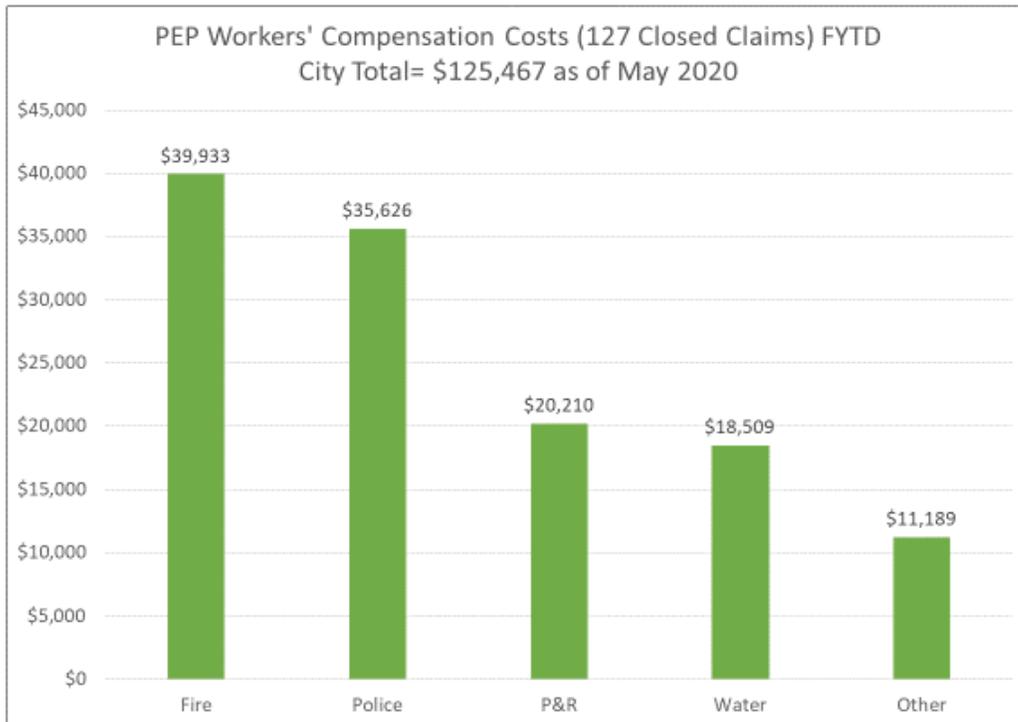
Timing on spending in Fixed Assets is also seasonal and can fluctuate based on the construction schedules and delivery of equipment. Through May, fixed asset spending was down 57% as compared to last year due to the City-wide non-essential spending freeze and timing of road construction projects funded through the Infrastructure Department.

MAY SAFETY REPORT

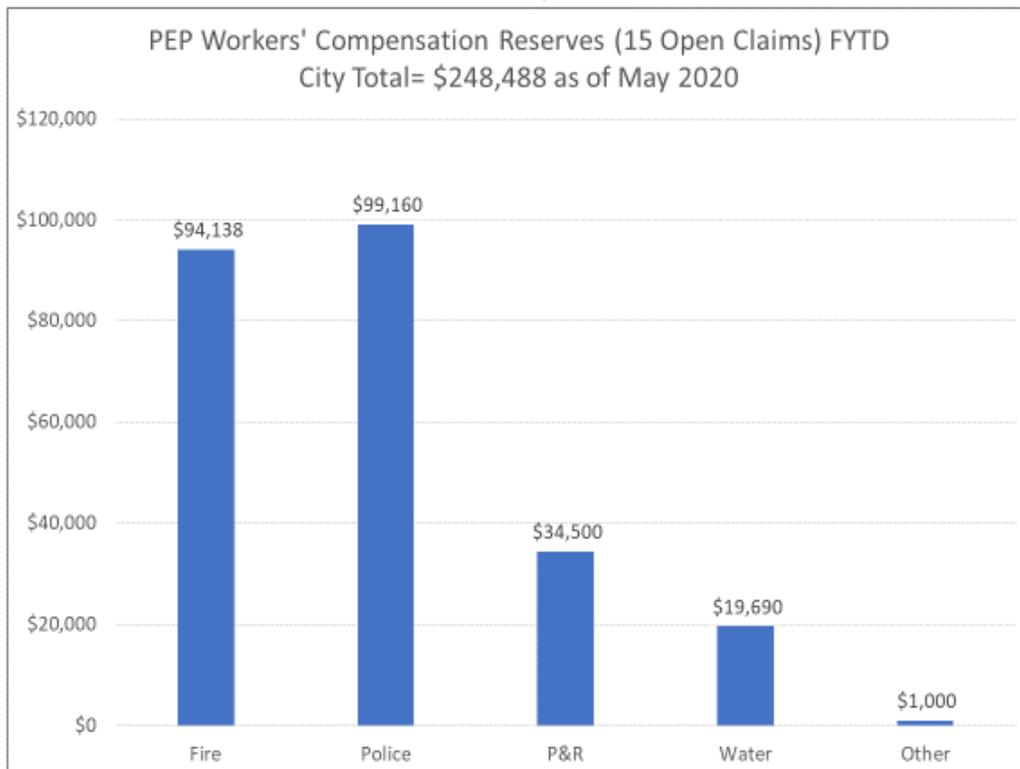


Overall for the City, total incidents showed a 31% decrease over the same time period last year. The City is showing 8 COVID-19 related Workers Compensation claims. A claim is filed when an employee states that they may have been exposed to COVID-19 as part of their job duties. This is not a measure of COVID-19 testing. COVID-19 testing results will not be a part of this report.

Workers' Compensation

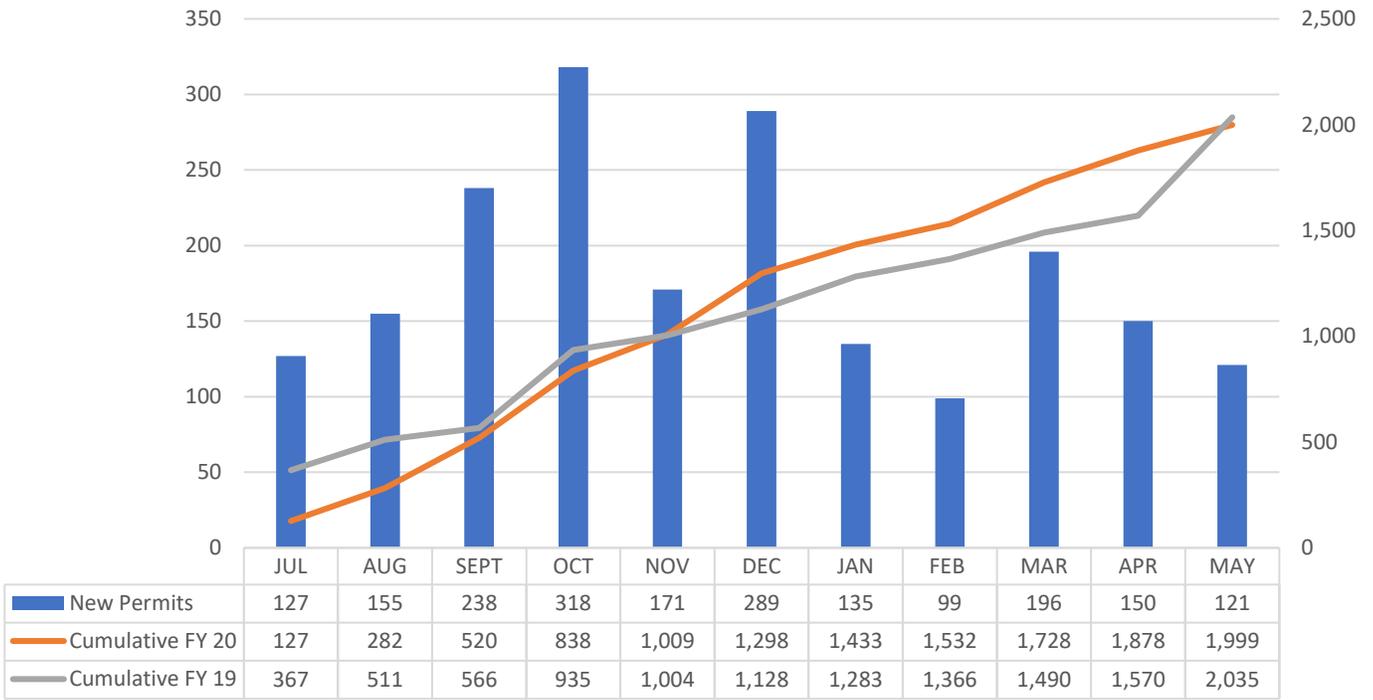


Workers' Compensation



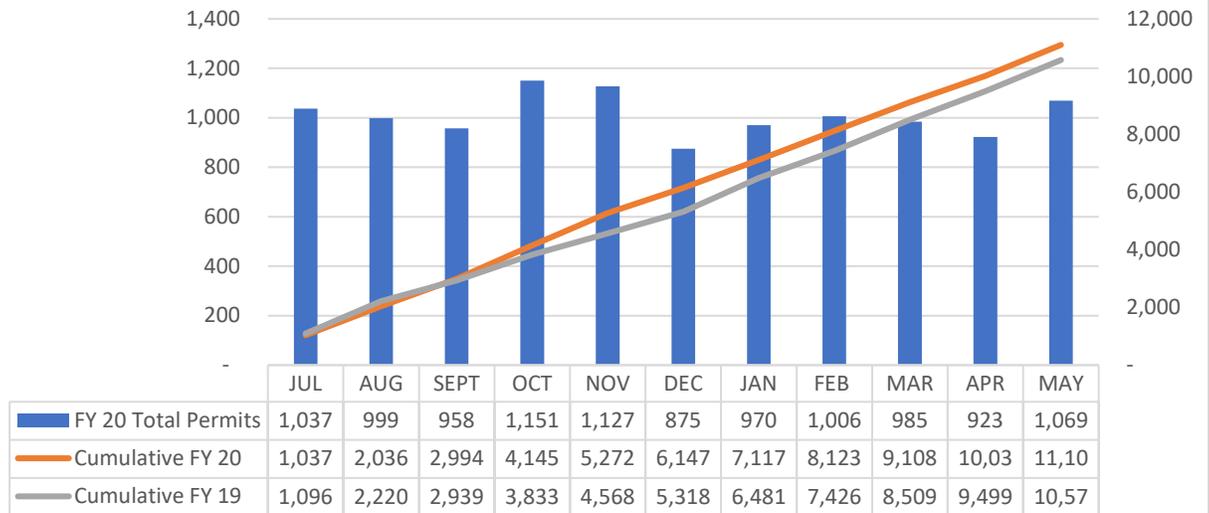
BUILDING & CODES

New Dwelling Units (Single Family, Townhomes & Apartments)

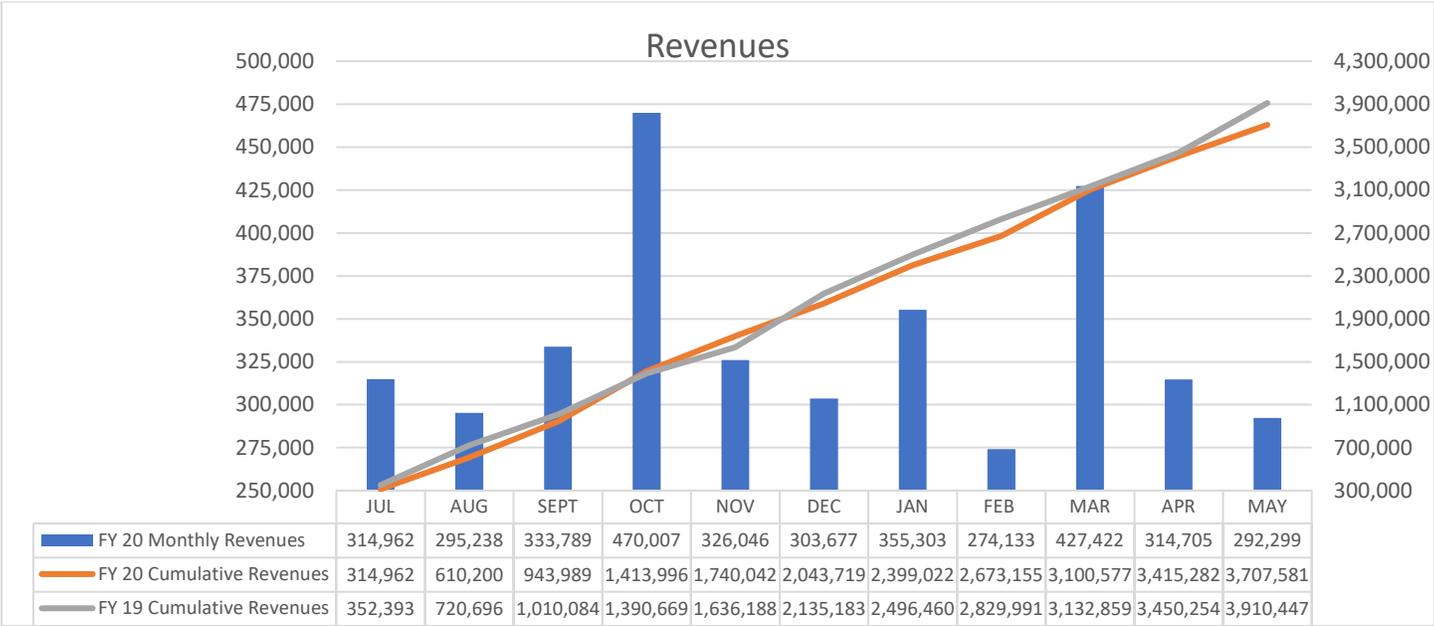


This year's Dwelling permits show a 1.8% decrease over FY19 through May.

Total Permits (all types)



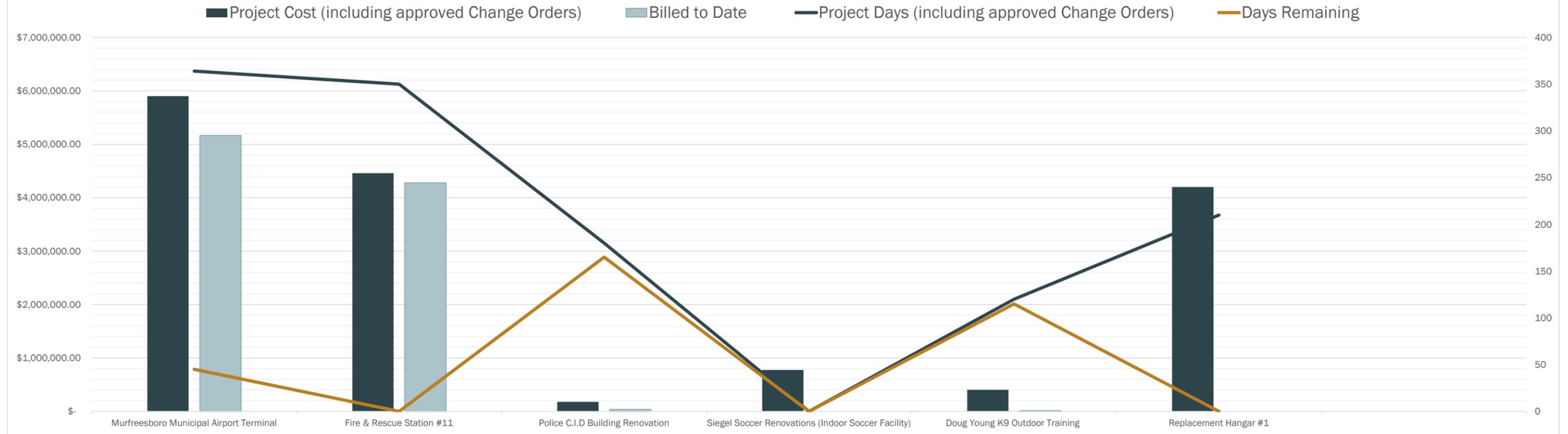
Total permits were trending up over last year by almost 5% through May.



Total Building & Code revenues through May were down almost 5.2% as compared to FY19.

Project Tracking

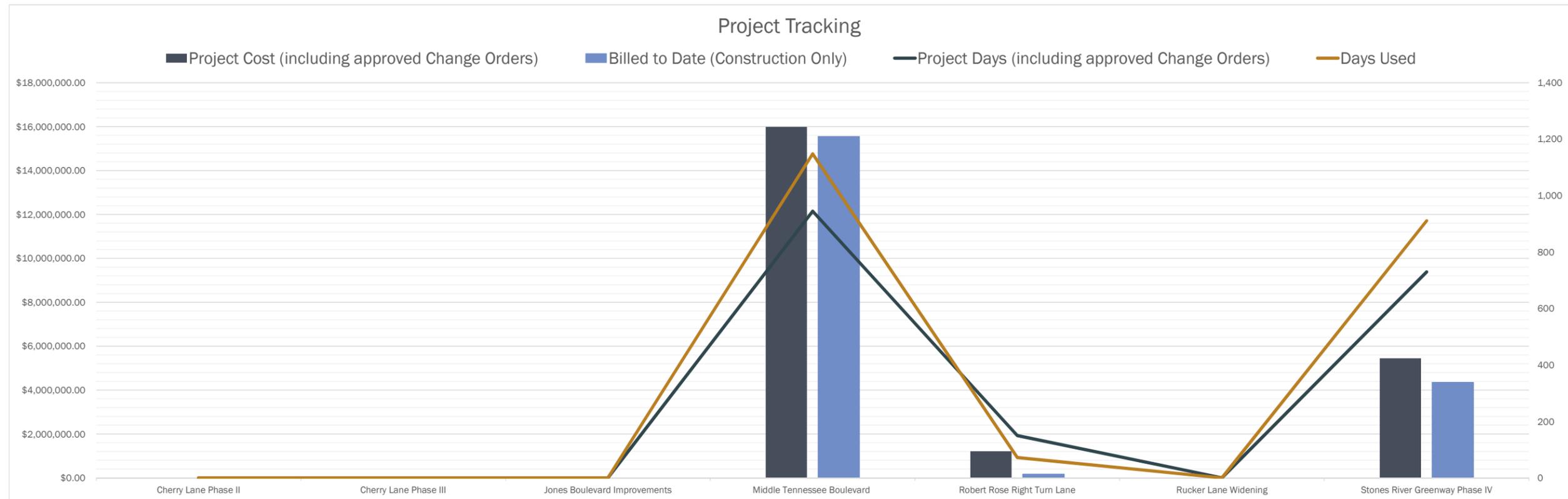
Ending Date 06/18/20



Project Name	Project Limits			Project Cost (including approved Change Orders)	Billed to Date	Project Days (including approved Change Orders)	Days Remaining	Percent Days	Today / Substantial Completion	Construction Opportunities
	Start Date	Delivery Method	Completion							
Murfreesboro Municipal Airport Terminal	4/17/2019	Design Build	4/17/2020	\$ 5,901,969.76	\$ 5,167,199.76	364	45	12%	Dropping in ceiling tiles	Furniture Lead times
Fire & Rescue Station #11	7/2/2019	Hard Bid	6/16/2020	\$ 4,460,869.16	\$ 4,279,904.67	350	0	0%	Complete	N/A
Police C.I.D Building Renovation	4/15/2020	Hard Bid	6 months	177,785.00	\$ 36,597.50	180	165		Framing In Progress	None
Siegel Soccer Renovations (Indoor Soccer Facility)	4/23/2020	Hard Bid	7 months	\$ 776,800.00	\$0.00	N/A	N/A	N/A	On Hold	Funding
Doug Young K9 Outdoor Training	4/1/2020	Hard Bid	3 months	\$ 403,868.00	\$ 16,597.65	120	115	0%	Foundations Poured	None
Replacement Hangar #1	In Design	Design Build	6 months	\$ 4,200,000.00	\$ -	210	0	0%		
								#DIV/0!		
Total				\$15,921,291.92	\$9,500,299.58					

ENGINEERING CONSTRUCTION UPDATE

JUNE 11, 2020



Project Limits				Project Cost (including approved Change Orders)	Billed to Date (Construction Only)	Project Days (including approved Change Orders)	Days Used	Percent Days	Today / Substantial Completion	N.T.P.
Project Name	From	To	Distance							
Cherry Lane Phase II	Siegel Soccer Park	Sulphur Springs Road	1.73 Miles	\$13,800,000 (Est Cost)	\$0.00	0	0	0%		
Cherry Lane Phase III	Broad Street	Memorial Blvd (231)	1.10 Miles	\$46,000,000 (Est Cost)	\$0.00	0	0	0%		
Jones Boulevard Improvements	Medical Center Parkway	Clark Boulevard	0.54 Mile	\$3,419,212 (Est Cost)	\$0.00	0	0	0%		
Middle Tennessee Boulevard	East Main Street	Greenland Drive	0.8 Mile	\$15,986,859	\$15,550,141	945	1148	121%	3/4/2019	1/11/2016
Robert Rose Right Turn Lane	Robert Rose	Thompson Lane	0.14 Mile	\$1,208,196	\$171,170.87	150	72	0%	6/10/2020	3/30/2020
Rucker Lane Widening	Highway 96 (Franklin Road)	Veterans Parkway	2.5 Miles	\$13,200,000 (Est Cost)	\$0.00	0	0	0%		
Stones River Greenway Phase IV	Barfield Road	Barfield Crescent Park	2.65 Miles	\$5,445,977	\$4,348,809	730	911	125%	3/10/2020	9/11/2017
Total				\$99,060,244	\$20,070,120					

ENGINEERING CONSTRUCTION UPDATE

JUNE 11, 2020



Project	Project Status / Comments
Cherry Lane Phase II	Alignment study for final environmental review ongoing. ROW legal documents being drafted by consultant.
Cherry Lane Phase III	Working to choose vendors for acquisition and relocation services. Short list finalized.
Jones Boulevard Improvements	Currently acquiring ROW, construction plans are being finalized.
Middle Tennessee Boulevard	Working on close out documentation.
Robert Rose Drive	Working on wing wall footers and continuing with utility work.
Rucker Lane Widening	Bid 3/10/20, with Rogers Group being the apparent low bidder. Project on hold till further notice.
Stones River Greenway Phase IV	Minimal safety fence to be installed this week, all other items completed. Final walkthrough and punchlist on 6/11 with TDOT and Parks and Rec.

COUNCIL COMMUNICATION

Meeting Date: 7/8/2020

Item Title: July 2019-May 2020 MCS Cash Flow Statement and Revenue and Expenditure Budget Comparison Reports

Department: Murfreesboro City Schools

Presented by: Gary Anderson

Requested Council Action:

- Ordinance
 - Resolution
 - Motion
 - Direction
 - Information
-

Summary

FY20 Cash Flow Statement (July 2019-May 2020)

FY20 Revenue and Expenditure Budget Comparison Reports (July 2019-May 2020)

Background Information

The budget submission to the State indicated a high use of school reserves to balance the FY20 budget. Because of this, the State has recommended the Schools provide a Cash Flow Statement to the City Council on a monthly basis to indicate enough cash reserves are forecasted to be available to pay monthly expenses in FY20. We also will be including Revenue and Expenditure Budget Comparison Reports, that is provided to the Murfreesboro City School Board each month. This information will be included in the Wednesday agenda each month. A formal presentation will not be made each month, however there will be an opportunity for questions and comments.

Council Priorities Served

Strong and Sustainable Financial and Economic Health

Fiscal Impact

None

Attachments

July 2019-May 2020 MCS Cash Flow Statement

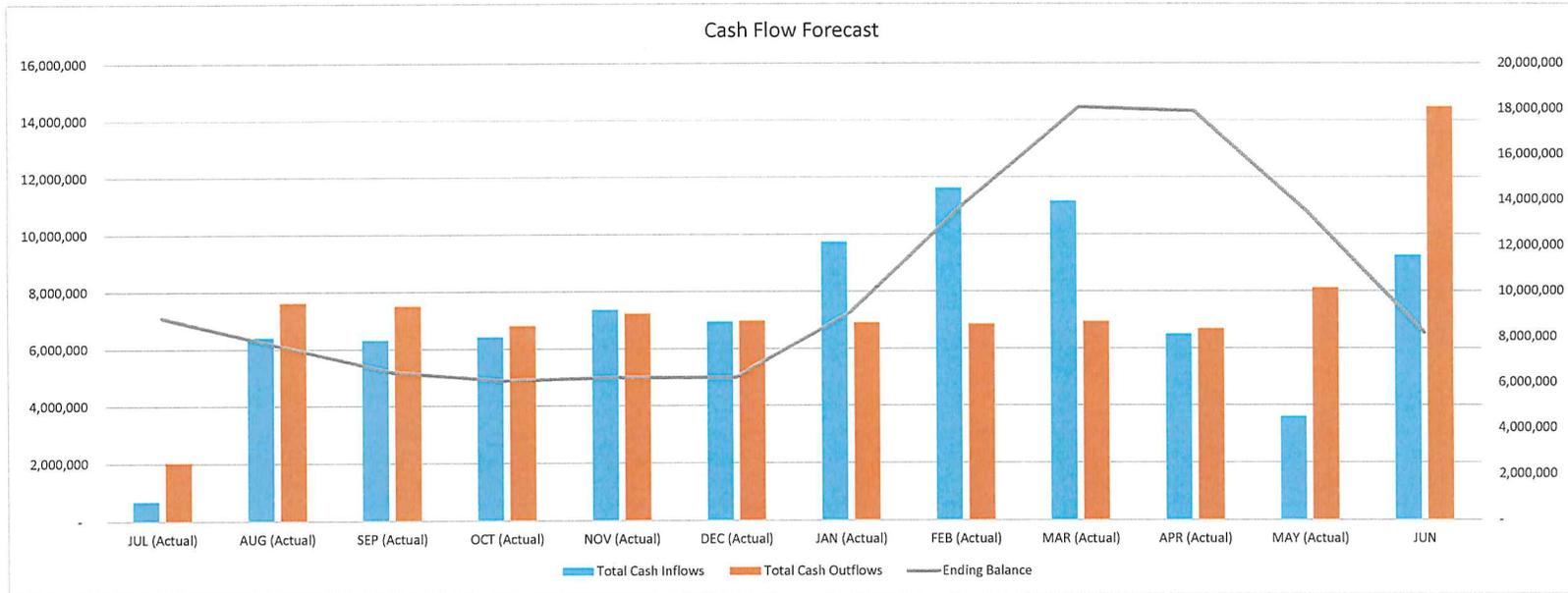
July 2019-May 2020 MCS Revenue and Expenditure Budget Comparison Reports

FY20 GENERAL PURPOSE CITY SCHOOL FUND

Cash Flow Forecast Schedule **
FY 2020

General Purpose School Fund	JUL (Actual)	AUG (Actual)	SEP (Actual)	OCT (Actual)	NOV (Actual)	DEC (Actual)	JAN (Actual)	FEB (Actual)	MAR (Actual)	APR (Actual)	MAY (Actual)	JUN	TOTAL
Cash Receipts	\$ 688,180	\$ 6,402,194	\$ 6,306,054	\$ 6,404,790	\$ 7,350,685	\$ 6,937,149	\$ 9,723,498	\$ 11,614,705	\$ 11,156,975	\$ 6,493,285	\$ 3,594,425	\$ 9,252,708	\$ 85,924,648
Loan Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Inflows	688,180	6,402,194	6,306,054	6,404,790	7,350,685	6,937,149	9,723,498	11,614,705	11,156,975	6,493,285	3,594,425	9,252,708	85,924,648
Beg Cash Bal	10,198,910	8,869,801	7,673,817	6,502,189	6,112,732	6,258,264	6,241,150	9,080,613	13,856,567	18,083,441	17,906,648	13,394,856	
Available Cash	10,887,090	15,271,995	13,979,871	12,906,979	13,463,417	13,195,413	15,964,648	20,695,318	25,013,542	24,576,726	21,501,073	22,647,564	
Cash Payments	\$ 1,985,309	\$ 7,566,198	\$ 7,445,702	\$ 6,762,267	\$ 7,173,173	\$ 6,922,283	\$ 6,852,055	\$ 6,806,771	\$ 6,898,121	\$ 6,638,098	\$ 8,048,807	\$ 14,429,632	87,528,416
Debt Service	31,980	31,980	31,980	31,980	31,980	31,980	31,980	31,980	31,980	31,980	57,410	31,980	409,190
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Outflows	2,017,289	7,598,178	7,477,682	6,794,247	7,205,153	6,954,263	6,884,035	6,838,751	6,930,101	6,670,078	8,106,217	14,461,612	87,937,606
Ending Balance	8,869,801	7,673,817	6,502,189	6,112,732	6,258,264	6,241,150	9,080,613	13,856,567	18,083,441	17,906,648	13,394,856	8,185,952	
Cash Inflows - Outflows	\$ (1,329,109)	\$ (1,195,984)	\$ (1,171,628)	\$ (389,457)	\$ 145,532	\$ (17,114)	\$ 2,839,463	\$ 4,775,954	\$ 4,226,874	\$ (176,793)	\$ (4,511,792)	\$ (5,208,904)	\$ (2,012,958)

**Amounts are estimated unless otherwise indicated.



COMPARISON OF BUDGET TOTALS
July 1, 2019 Through May 31, 2020

TOTAL INCOME	7/1/19 - 5/31/20	\$	76,671,941
TOTAL EXPENSES	7/1/19 - 5/31/20		<u>73,475,995</u>
NET INCOME	5/31/20	\$	<u><u>3,195,946</u></u>

YEAR-TO-DATE REVENUE COMPARISON

MAY 2020

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	BUDGET CLASS.	2018-19 BUDGET	2018-19 YTD REV.	2018-19 OVR/(UNDR) BUDGET	2018-19 %	2019-20 BUDGET	2019-20 YTD REV.	2019-20 OVR/(UNDR) BUDGET	2019-20 %
1	40110-Current Prop. Tax	13,972,500	13,832,734	(139,766)	99.0%	14,308,810	15,069,419	760,609	105.3%
2	40210-Local Option Sales Tax	10,980,000	9,557,505	(1,422,495)	87.0%	11,843,830	9,089,852	(2,753,978)	76.7%
3	40000-41110-Other County Rev	1,736,000	1,341,974	(394,026)	77.3%	1,830,000	1,402,398	(427,602)	76.6%
4	44000-Other Local Revenue	582,750	623,930	41,180	107.1%	594,500	355,967	(238,533)	59.9%
5	46511-Basic Educ. Program	44,430,513	39,387,500	(5,043,013)	88.6%	46,301,465	40,971,700	(5,329,765)	88.5%
6	46512-BEP ARRA	-	-	-	N/A	-	-	-	N/A
7	46530-Energy Efficient Sch	-	-	-	N/A	-	-	-	N/A
8	46615-Ext. Contract-ARRA	-	-	-	N/A	-	-	-	N/A
9	46990-Other State Funds	650,190	489,030	(161,160)	75.2%	370,600	376,491	5,891	101.6%
10	46592-CONNECT TEN ARRA	-	-	-	N/A	-	-	-	N/A
11	46595-Family Resource ARRA	-	-	-	N/A	-	-	-	N/A
12	46595-SSMS ARRA	-	-	-	N/A	-	-	-	N/A
13	47000- Federal Funds	24,325	74,160	49,835	304.9%	1,109,977	878,303	(231,674)	79.1%
14	49100-49800 Bond & City Transfers	-	-	-	N/A	-	-	-	N/A
15	49810-Approp./City Gen. Fund	6,585,103	6,036,344	(548,759)	91.7%	7,885,103	7,228,011	(657,092)	91.7%
16	49820-Operating Transfers	-	-	-	N/A	1,300,000	1,299,800	(200)	100.0%
	TOTALS	\$ 78,961,381	\$71,343,177	\$ (7,618,204)	90.4%	\$85,544,285.00	\$ 76,671,941	\$ (8,872,344)	89.6%

YEAR-TO-DATE EXPENDITURE COMPARISON

MAY 2020

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	2018-19 BUDGET	2018-19 YTD EXP.	2018-19 OVR/(UNDR) BUDGET	2018-19 %	2019-20 BUDGET	2019-20 YTD EXP.	2019-20 OVR/(UNDR) BUDGET	2019-20 %	
1	71100-Reg. Instruction	43,503,848	35,637,450	(7,866,398)	81.9%	46,318,758	38,895,904	(7,422,854)	84.0%
2	71200-Sp. Ed. Instruction	8,401,413	6,902,452	(1,498,961)	82.2%	9,174,203	7,551,211	(1,622,992)	82.3%
3	71400-Student Body Ed.	45,000	36,253	(8,747)	80.6%	-	-	-	N/A
4	72110-Attendance	152,854	136,516	(16,338)	89.3%	167,489	149,745	(17,744)	89.4%
5	72120-Health Services	779,372	631,890	(147,482)	81.1%	951,390	752,547	(198,843)	79.1%
6	72130-Guidance	2,433,099	1,999,104	(433,995)	82.2%	2,728,311	2,243,082	(485,229)	82.2%
7	72210-Reg. Instr. Support	2,097,264	1,649,628	(447,636)	78.7%	2,188,721	1,824,300	(364,421)	83.4%
8	72220-Sp. Ed. Support	1,566,956	1,251,610	(315,346)	79.9%	1,834,730	1,485,221	(349,509)	81.0%
9	72250-Technology	1,652,406	1,200,564	(451,842)	72.7%	1,793,131	1,440,785	(352,346)	80.4%
10	72310-Bd. Of Education	1,737,593	1,099,135	(638,458)	63.3%	1,485,229	1,158,903	(326,326)	78.0%
11	72320-Office of Supt.	370,119	304,168	(65,951)	82.2%	381,240	337,099	(44,141)	88.4%
12	72410-Office of Principal	4,329,922	3,703,945	(625,977)	85.5%	4,726,631	4,044,946	(681,685)	85.6%
13	72510-Fiscal Services	560,918	513,762	(47,156)	91.6%	579,593	535,082	(44,511)	92.3%
14	72520-Personnel Services	425,023	350,386	(74,637)	82.4%	428,543	297,724	(130,819)	69.5%
15	72610-Oper. Of Plant	5,908,626	4,294,585	(1,614,041)	72.7%	6,385,980	4,627,947	(1,758,033)	72.5%
16	72620-Maint. Of Plant	2,728,945	1,885,598	(843,347)	69.1%	2,724,053	1,978,339	(745,714)	72.6%
17	72710-Pupil Transp.	2,899,934	2,459,275	(440,659)	84.8%	2,972,379	2,915,521	(56,858)	98.1%
18	73300-Community Service	518,682	411,131	(107,551)	79.3%	540,533	434,270	(106,263)	80.3%
19	73400-Early Childhood Educ.	16,500	2,967	(13,533)	18.0%	1,251,966	990,572	(261,394)	79.1%
20	76100-Reg. Cap. Outlay	631,559	481,319	(150,240)	76.2%	1,440,500	1,435,587	(4,913)	99.7%
21	82130-Education Debt Serv.		-	-	N/A	-	-	-	N/A
22	99100-Operating Transfers	860,431	798,338	(62,093)	92.8%	413,105	377,210	(35,895)	91.3%
	TOTALS	81,620,464	65,750,076	\$ (15,870,388)	80.6%	88,486,485	73,475,995	\$ (15,010,490)	83.0%