

City of Manchester

2018-2019

Annual Budget

City of Manchester
Board of Mayor and Alderman
2018-2019

Lonnie Norman	Mayor
Ryan French	Vice Mayor
Robert Bellamy	Alderman
Chris Elam	Alderman
Timothy Kilgore	Alderman
Lana Sain	Alderwoman
Cheryl Swan	Alderwoman

City of Manchester, Tennessee
Annual Budget
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**AN ORDINANCE OF THE CITY OF MANCHESTER, TENNESSEE, ADOPTING A
BUDGET FOR THE FISCAL YEAR JULY 1, 2018 THROUGH JUNE 30, 2019.**

WHEREAS, Tennessee Code Annotated Title 9 Chapter 1 Section 116 requires that all funds of the State of Tennessee and all its political subdivisions shall first be appropriated before being expended and that only funds that are available shall be appropriated; and

WHEREAS, the Municipal Budget Law of 1982 requires that the governing body of each municipality adopt and operate under an annual budget ordinance presenting a financial plan with at least the information required by that state statute, that no municipality may expend any moneys regardless of the source except in accordance with a budget ordinance and that the governing body shall not make any appropriation in excess of estimated available funds; and

WHEREAS, the governing body has published the annual operating budget and budgetary comparisons of the proposed budget with the prior year (actual) and the current year (estimated) in a newspaper of general circulation not less than ten (10) days prior to the meeting where the governing body will consider final passage of the budget.

GENERAL FUND	FY2016 Actual	FY2017 Estimated	FY2018 Proposed
Local Taxes	\$ 10,667,293	\$ 10,561,000	\$ 10,179,612
License and Fees	137,090	169,100	92,000
Intergovernmental	1,830,200	1,896,677	1,981,247
Charges for Services	37,869	35,359	24,000
Fines and Forfeitures	263,142	221,350	231,000
Miscellaneous Revenues	267,916	105,866	215,180
Nonspendable Fund Balance	80,000	80,000	80,000
Assigned Fund Balance	52,451	52,451	52,451
Unassigned Fund Balance	6,136,393	5,228,619	4,377,015
Total Available Funds	\$ 19,472,354	\$ 18,350,422	\$ 17,232,505
SANITATION			
Charges for Current Services	\$ 1,056,309	\$ 1,008,000	\$ 1,033,000
Transfer from Other Funds	60,000	70,000	173,079
Unassigned Fund Balance	157,312	31,636	2,000
Total Available Funds	\$ 1,273,621	\$ 1,109,636	\$ 1,208,079
RECREATION FUND			
Local Taxes	\$ 252,240	\$ 195,000	\$ 200,000
Intergovernmental	20,500	301,510	105,000
Charges for Current Services	1,154,427	1,200,165	1,178,700
Other Revenues	23,535	16,000	18,000
Transfer from Other Funds	1,055,911	557,500	520,351
Unassigned Fund Balance	11,314	27,996	42,630
Total Available Funds	\$ 2,517,927	\$ 2,298,171	\$ 2,064,681

DRUG CONTROL FUND

Fines and Forfeitures	\$	62,739	\$	65,000	\$	72,500
Other Revenues		85,655		173,700		197,900
Unassigned Fund Balance		524,178		525,268		525,268
Total Available Funds	\$	672,572	\$	763,968	\$	795,668

TOURISM FUND

Local Taxes	\$	126,120	\$	96,000	\$	90,000
Grant Revenue		-		22,817		-
Unassigned Fund Balance		250,777		230,994		230,994
Total Available Funds	\$	376,897	\$	349,811	\$	320,994

CAPITAL EQUIPMENT FUND

Total Revenues	\$	-	\$	-	\$	-
Transfer from Other Funds		-		715,000		158,000
Unassigned Fund Balance		-		-		-
Total Available Funds	\$	-	\$	715,000	\$	158,000

GENERAL DEBT SERVICE FUND

Other Revenues	\$	13,508	\$	70,750	\$	39,875
Transfer from Other Funds		1,906,735		1,607,016		1,671,454
Unassigned Fund Balance		2,609,626		2,570,876		2,608,251
Total Available Funds	\$	4,529,869	\$	4,248,642	\$	4,319,580

GENERAL PURPOSE SCHOOL FUND

Local Taxes	\$	4,895,047	\$	4,189,500	\$	4,086,810
Licenses and Permits		788		650		650
Charges for Current Services		145,104		159,000		142,000
Other Local Revenues		37,558		33,250		27,000
State Education Funds		7,402,351		7,646,185		8,016,586
Other State Revenues		1,495		1,000		1,000
Federal Funds Received Thru State		784,319		643,770		11,000
Transfer from Other Funds		1,678,467		1,858,467		1,858,467
Unassigned Fund Balance		4,061,711		4,061,711		4,061,711
Total Available Funds	\$	19,006,840	\$	18,593,533	\$	18,205,224

CAFETERIA FOOD SERVICE FUND

Charges for Current Services	\$	187,641	\$	189,170	\$	218,481
Other Local Revenues		296		1,000		550
State Education Funds		-		7,190		7,147
Federal Funds Received Thru State		626,582		603,793		648,429
Unassigned Fund Balance		375,602		375,602		375,602
Total Available Funds	\$	1,190,121	\$	1,176,755	\$	1,250,209

SECTION 2. That the governing body appropriates from these anticipated revenues and unexpended and unencumbered funds as follows:

GENERAL FUND

General Government	\$	6,534,795	\$	6,934,386	\$	6,657,007
Public Safety		4,295,773		4,627,047		4,747,040
Public Works/Sanitation		2,909,276		3,486,918		3,353,860
Parks and Recreation		2,531,071		2,253,493		2,007,417
Tourism		91,859		138,600		90,000
Debt Service		1,561,922		1,716,516		1,673,954
Total Appropriations	\$	17,924,696	\$	19,156,960	\$	18,529,278

DRUG CONTROL FUND

Drug Fund	\$	126,954	\$	237,610	\$	270,400
Total Appropriations	\$	126,954	\$	237,610	\$	270,400

CAPITAL EQUIPMENT FUND

Capital Equipment Program	\$	-	\$	715,000	\$	158,000
Total Appropriations	\$	-	\$	715,000	\$	158,000

GENERAL PURPOSE SCHOOL FUND

Instruction

Regular Instruction Program	\$	7,178,414	\$	7,442,330	\$	7,156,281
Alternative Instruction Program		32,060		34,114		35,431
Special Education Program		1,275,531		1,390,434		1,463,496
Student Body Education Program		230		2,000		2,000

Support Services

Attendance		103,911		118,209		120,758
Health Services		230,659		253,282		258,002
Other Student Support		185,390		178,348		349,180
Regular Instruction Program		419,324		481,391		446,382
Special Education Program		278,142		338,148		306,079
Technology		-		500,918		-
Board of Education		223,112		245,954		259,889
Office of Superintendent		234,227		256,042		257,666
Office of Principal		668,441		710,195		727,402
Fiscal Services		239,168		251,859		272,663
Operation of Plant		804,986		859,387		914,134
Maintenance of Plant		383,992		465,284		473,879
Transportation		31,482		35,712		36,060
Central and Other		524,906		-		467,483

Operation of Non-Instructional Services

Food Service		-		-		-
Community Services		333,016		293,409		291,100
Early Childhood Education		277,456		282,306		287,064
Regular Capital Outlay		141,000		392,500		18,564
Transfers to Other Funds		-		-		-
Total Appropriations	\$	13,565,447	\$	14,531,822	\$	14,143,513

CAFETERIA FOOD SERVICE FUND

Operation of Non-Instructional Services

Food Service	\$	693,642	\$	801,153	\$	874,607
Total Appropriations	\$	693,642	\$	801,153	\$	874,607

SECTION 3: At the end of the current fiscal year the governing body estimates balances/(deficits) as follows:

General Fund	\$ 5,308,619
Drug Fund	<u>\$ 525,268</u>

SECTION 4: That the governing body recognizes that the municipality has bonded and other indebtedness as follows:

Bonded or Other Indebtedness	Debt Redemption	Interest Requirements	Debt Authorized and Unissued	Condition of Sinking Fund
Bonds	670,000	755,549		
Notes	150,000	650		
Capital Leases	67,255			
Other Debt				

SECTION 5: During the coming fiscal year the governing body has planned capital projects and proposed funding as follows:

Proposed Capital Projects	Proposed Amount Financed by Appropriations	Proposed Amount Financed by Debt
---------------------------	--	----------------------------------

TDOT Widening Grant	120,022
Site Development Grant	39,407
TDOT-Masterplan	7,942
Total Appropriations	<u>\$ 167,371</u>

SECTION 6: No appropriation listed above may be exceeded without an amendment of the budget ordinance as required by the Municipal Budget Law of 1982 T.C.A. Section 6-56-208. In addition, no appropriation may be made in excess of available funds except to provide for an actual emergency threatening the health, property or lives of the inhabitants of the municipality and declared by a two-thirds (2/3) vote of at least a quorum of the governing body in accord with Section 6-56-205 of the Tennessee Code Annotated.

SECTION 7: Money may be transferred from one appropriation to another in the same fund only by appropriate ordinance by the governing body, subject to such limitations and procedures as it may prescribe as allowed by Section 6-56-209 of the Tennessee Code Annotated. Any resulting transfers shall be reported to the governing body at its next regular meeting and entered into the minutes.

SECTION 8: A detailed financial plan will be attached to this budget and become part of this budget ordinance. In addition, the published operating budget and budgetary comparisons shown by fund with beginning and ending fund balances and the number of full time equivalent employees required by Section 6-56-206, Tennessee Code Annotated will be attached.

SECTION 9: If for any reason a budget ordinance is not adopted prior to the beginning of the next fiscal year, the appropriations in this budget ordinance shall become the appropriations for the next fiscal year until the adoption of the new budget ordinance in accordance with Section 6-56-210, Tennessee Code Annotated provided sufficient revenues are being collected to support the continuing appropriations. Approval of the Director of the Division of Local Finance in the Comptroller of the Treasury for a continuation budget will be requested if any indebtedness is outstanding.

SECTION 10: There is hereby levied a property tax of \$1.9316 per \$100 of assessed value on all real and personal property.

SECTION 11: All unencumbered balances of appropriations remaining at the end of the fiscal year shall lapse and revert to the respective fund balances.

SECTION 12: This ordinance shall take effect upon passage, the public welfare requiring it.

**City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2019**

Schedule A

**City of Manchester, Tennessee
Summary Statement of Proposed Operations
For the Fiscal Year Ending June 30, 2019**

Fund	Estimated Fund Balance July 1, 2018	Estimated Revenues	Transfers From Other Funds	Total Estimated Revenues and Other Sources	Estimated Expenditures	Transfers To Other Funds	Total Estimated Expenditures & Other Uses	Estimated Fund Balance June 30, 2019
Governmental Funds								
General	\$ 5,308,619	\$ 12,723,039	\$ -	\$ 12,723,039	\$ 9,211,246	\$ 4,310,946	\$ 13,522,192	\$ 4,457,015
Sanitation	31,636	1,033,000	173,079	1,206,079	1,201,820	33,895	1,235,715	2,000
Recreation	27,996	1,501,700	520,351	2,022,051	1,970,907	36,510	2,007,417	42,630
Drug	525,268	270,400	-	270,400	270,400	-	270,400	525,268
Tourism	230,994	90,000	-	90,000	90,000	-	90,000	230,994
Capital Equipment Replace	-	-	158,000	158,000	158,000	-	158,000	-
General Debt Service	2,570,876	39,875	1,671,454	1,711,329	1,673,954	-	1,673,954	2,608,251
General Purpose School	4,061,711	12,285,046	1,858,467	14,143,513	14,143,513	-	14,143,513	4,061,711
Cafeteria	375,602	874,607	-	874,607	874,607	-	874,607	375,602
Total Governmental Funds	\$ 13,132,702	\$ 28,817,667	\$ 4,381,351	\$ 33,199,018	\$ 29,594,447	\$ 4,381,351	\$ 33,975,798	\$ 12,303,471

**City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2019**

Schedule B

**City of Manchester, Tennessee
Statement of Estimated Revenue From Current Property Taxes
For the Fiscal Year Ending June 30, 2019**

Estimated Assessed Valuation - 2017

	Real and Personal	Public Utilities	Total
Manchester	\$ 233,070,263	\$ 5,392,828	\$ 238,463,091

Estimated Revenue From Current Property Taxes

Fund	Proposed Tax Rate	Amount of Levy	Reserved for Delinquency	Net Estimated Collection	Penny Generation
General	1.9316	\$ 4,606,116	\$ 317,504	\$ 4,288,612	\$ 22,202

Estimated Delinquency Percentage

Tax Year	Fiscal Year	Taxes Levied	Taxes Collected in Fiscal Year	Percentage Of Collection
2017	2017-2018	\$ 5,491,543.00		
2016	2016-2017	4,933,336.00	4,476,024.00	90.73%
2015	2015-2016	4,845,752.00	4,450,244.00	91.84%
2014	2014-2015	4,709,885.23	4,295,275.00	91.20%
2013	2013-2014	4,613,171.35	4,226,461.35	91.62%
2012	2012-2013	4,581,605.98	4,321,642.70	94.33%
2011	2011-2012	4,573,227.05	4,266,228.48	93.29%
2010	2010-2011	4,598,700.12	4,201,966.28	91.37%
2009	2009-2010	4,485,523.71	4,165,237.82	92.86%
2008	2008-2009	4,279,010.14	4,074,152.93	95.21%
2007	2007-2008	4,151,719.31	3,906,980.46	94.11%
2006	2006-2007	4,305,985.07	4,046,179.88	93.97%
2005	2005-2006	3,826,814.00	3,648,100.00	95.33%
2004	2004-2005	3,702,104.00	3,520,767.00	95.10%
2003	2003-2004	3,730,362.00	3,495,154.35	93.69%
2002	2002-2003	3,681,640.28	3,442,617.23	93.51%
Total Collections		<u>65,018,836.24</u>	<u>60,537,031.48</u>	93.11%
				<u>100.00%</u>
Delinquency Percentage				<u>6.89%</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2019

Schedule C

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2018 To June 30, 2019

Account Number	Account Description	2015-2016		2016-2017		2017-2018		2018-2019	
		Audited		Audited		Original Budget	Estimated Budget	Approved Budget	
<u>Revenues</u>									
<u>Local Taxes</u>									
31200	Current Property Taxes	\$ 4,450,244		4,476,024	\$	4,609,205	\$	4,750,000	\$ 4,288,612
31211	Delinquent Property Tax - 1st Prior	255,210		235,230		200,000		150,000	150,000
31219	Delinquent Property Tax - Other Year	123,813		91,495		96,000		75,000	75,000
31320	Interest and Penalty	78,434		14,004		66,000		66,000	66,000
31610	Local Option Sales Tax	4,228,338		4,202,204		4,000,000		4,000,000	4,000,000
31710	Wholesale Beer Tax	469,483		466,108		480,000		480,000	480,000
31720	Wholesale Liquor Tax	249,289		257,084		220,000		220,000	220,000
31850	Business Tax	343,552		361,457		275,000		275,000	350,000
31912	Cable TV Franchise Tax	144,717		143,124		135,000		135,000	140,000
31920	Room Occupancy Tax	466,097		420,563		400,000		410,000	410,000
	Total Local Taxes	\$ 10,809,177	\$	10,667,293	\$	10,481,205	\$	10,561,000	\$ 10,179,612
<u>Licenses and Permits</u>									
32230	Beer and Liquor by Drink Permits	\$ 15,205	\$	15,060	\$	17,000	\$	17,000	\$ 17,000
32231	Special Events Permit	-		-		-		100	-
32610	Building Permits	86,209		122,030		75,000		152,000	75,000
	Total Licenses and Permits	\$ 101,414	\$	137,090	\$	92,000	\$	169,100	\$ 92,000
<u>Intergovernmental</u>									
33310	Payment in Lieu of Taxes - Housing	\$ 8,940	\$	8,981	\$	8,000	\$	11,358	\$ 11,358
33320	State Revenue Sharing - T.V.A.	118,547		113,980		115,000		115,000	115,000
33425	GHSO Police Grant	15,439		16,002		18,000		18,000	18,000
33432	Safe Route to School Grant	-		2,671		83,113		2,175	78,268
33433	CDBG Drainage Grant	198,539		95,719		-		-	-
33434	TDOT Transportation Masterplan	1,024		22,281		64,000		10,000	31,768
33436	TDOT Signalization Project	-		2,243		-		-	-
33437	TDOT Widening Project	-		-		462,308		-	-
33488	JAG Grant Revenue	-		13,780		-		-	-
33489	Other Federal Grants	72,873		-		-		-	-
33490	Other State Grants	-		290		-		-	-
33492	Food and Shelter Grant	-		750		-		-	-
33493	Downtown Revitalization Grant	-		-		-		28,501	-
33494	Site Development Grant (MIP)	-		-		-		137,453	117,953
33510	State Sales Tax	817,945		837,989		800,000		800,000	835,000
33520	State Income Tax	141,476		76,034		120,000		120,000	120,000
33530	State Beer Tax	4,932		4,878		5,000		5,000	5,000
33541	State Mix Drink Tax	33,153		38,747		30,000		30,000	35,000
33551	State Gasoline and Motor Fuel Tax	190,367		191,816		183,000		183,000	188,000
33552	State - City Streets and Transportati	20,552		20,404		20,500		20,500	20,500
33556	State 3% Gas Tax	87,376		87,791		83,000		100,000	90,000
33590	State Highway Maintenance Contra	67,494		61,848		75,000		75,000	75,000
33591	State Supplemental Reimburse-Poli	19,200		18,600		18,600		18,000	18,000
33592	State Supplemental Reimburse-Fire	17,400		17,400		17,400		16,800	16,800
33593	Corporate Excise Tax	110,502		130,396		125,000		138,290	138,000
33700	Coffee County Industrial Park	57,600		57,600		57,600		57,600	57,600
33711	Coffee County Appropriation to Fire	10,000		10,000		10,000		10,000	10,000
	Total Intergovernmental	\$ 1,993,359	\$	1,830,200	\$	2,295,521	\$	1,896,677	\$ 1,981,247

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2019

Schedule C

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2018 To June 30, 2019

Account Number	Account Description	2015-2016		2016-2017		2017-2018		2018-2019	
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget			
<u>Charges for Current Services</u>									
34125	Development Street Lighting	\$ -	\$ 11,504	\$ -	\$ 7,709	\$ -			
34230	Fees and Commissions	3,359	2,503	2,000	2,900			2,000	
34240	Accident Report Charges	1,337	1,498	1,000	1,350			1,300	
34250	TaxiCab Fees	230	25	200	200			200	
34314	Mowing Charges	3,527	2,531	3,500	3,500			3,500	
34420	Black & Concrete Tile	15,527	18,328	14,000	16,700			14,000	
34510	Animal Control Charges	1,385	1,480	3,000	3,000			3,000	
	Total Charges for Current Services	\$ 25,365	\$ 37,869	\$ 23,700	\$ 35,359			\$ 24,000	
<u>Fines, Forfeitures and Penalties</u>									
35110	Court Fines and Costs	\$ 210,220	\$ 261,792	\$ 215,000	\$ 220,000	\$ -		\$ 230,000	
35115	SOR Fees	900	1,350	1,000	1,350			1,000	
	Total Fines, Forfeitures and Penalties	\$ 211,120	\$ 263,142	\$ 216,000	\$ 221,350			\$ 231,000	
<u>Other Revenues</u>									
36101	Interest Earnings	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	
36320	Sale of Fixed Assets	-	-	-	-	-		-	
36330	Sale of Equipment/Vehicles	13,618	55	-	3,667	-		-	
36331	Sale of Equipment/Vehicles - Police	194	9,574	-	5,199	-		-	
36332	Sale of Property-Interstate Drive	-	-	-	-	-		-	
36340	Sale of Cemetery Lots	4,325	150	500	2,400			500	
36350	Insurance Recovery	32,205	14,095	-	1,600			-	
36710	TDOT- Ind. Park Access Road	-	-	-	-			-	
36711	Contribution/Donations - Fire Dept	11,708	-	-	-			-	
36712	Fireman's Fund Revenue	-	-	-	-			-	
36713	Contribution/Donations - Police Dep	-	94,964	48,000	48,000			48,000	
36715	Contribution/Donations - Public Wor	-	-	-	-			-	
36716	National Fire Safety Council Income	2,290	375	-	-			-	
36717	Community Policing Donations	-	33,540	25,000	25,000			25,000	
36960	Loan Proceeds	-	-	-	-			-	
36961	Bond Premiums	-	-	-	-			-	
36964	Calendar Revenue-Fire	1,300	125	-	-			-	
36996	Transfer from Community Policing	-	52,451	-	-			-	
	Transfer from City Schools(SRO)	-	-	-	-			121,680	
36998	Christmas Parade Revenue	5,275	3,525	-	-			-	
36999	Miscellaneous Revenues	39,946	59,062	32,000	20,000			20,000	
	Total Other Revenues	\$ 110,861	\$ 267,916	\$ 105,500	\$ 105,866			\$ 215,180	
	Total Revenues	\$ 13,251,296	\$ 13,203,510	\$ 13,213,926	\$ 12,989,352			\$ 12,723,039	

**City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2019**

Schedule C

**City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2018 To June 30, 2019**

Account Number	Account Description	2015-2016 Audited	2016-2017 Audited	2017-2018 Original Budget	2017-2018 Estimated Budget	2018-2019 Approved Budget
<u>Expenditures and Other Uses</u>						
41210	City Court					
252	Legal Services	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
	Total City Court	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 12,000</u>	<u>\$ 12,000</u>

City of Manchester, Tennessee
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Schedule C

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2018 To June 30, 2019

Account Number	Account Description	2015-2016 Audited	2016-2017 Audited	2017-2018 Original Budget	2017-2018 Estimated Budget	2018-2019 Approved Budget
41310	<u>Board of Mayor and Aldermen Personnel</u>					
111	Regular Employee Salaries	\$ 108,451	\$ 146,008	\$ 147,000	\$ 69,000	\$ 66,080
113	Salaries-Overtime	-	95	-	-	-
141	OASI Employers Share	7,612	10,820	11,300	5,500	5,100
142	Employee Health Insurance	34,323	26,141	43,000	27,000	24,500
143	Retirement - ING	5,785	7,907	2,100	-	-
143.001	Retirement-TCRS	-	117	4,700	4,700	2,100
144	Employee Dental Insurance	1,675	188	-	-	-
145	Employee Life Insurance	291	204	450	450	155
147	Unemployment Insurance	100	101	300	300	300
148	Education/Training/Travel/ Lodging	9,189	9,068	10,000	10,000	15,000
172	Election Officials and Clerks	-	1,130	3,000	3,000	3,000
	Total Personnel	\$ 167,426	\$ 201,779	\$ 221,850	\$ 119,950	\$ 116,235
	<u>Contractual Services</u>					
211	Postage	\$ 345	\$ 214	\$ 600	\$ 600	\$ 600
211.001	Historical Zoning-Supplies	49	58	300	300	300
221	Printing, Duplicating and Typing	2,930	1,164	3,000	3,000	6,000
231	Legal Notices	2,477	3,233	4,000	4,000	3,000
233	Subscriptions/Publications	-	100	500	500	5,000
236	Public Relations	12,177	13,512	15,000	15,000	18,000
239	Dues and Subscriptions	3,226	4,616	5,000	5,000	5,000
239.001	Dues and Subscriptions-SCTDD	-	2,121	2,121	2,121	2,121
245	Telephone	4,664	2,556	4,500	4,500	6,300
252	Legal Services	67,316	60,324	105,000	105,000	105,000
254	Architectural/Engineering	4,260	4,205	20,000	20,000	25,000
258	Christmas Parade Expense	5,048	2,954	-	-	-
259	Other Professional Services	-	-	-	-	-
259.001	Other Prof Srv-Garden Club (Grant)	-	-	-	-	-
261	Repairs and Maint - Vehicle	280	32	1,000	1,000	1,000
	Total Contractual Services	\$ 102,772	\$ 95,089	\$ 161,021	\$ 161,021	\$ 177,321
	<u>Supplies</u>					
311	Office Supplies	\$ 1,411	\$ 1,373	\$ 1,500	\$ 1,500	\$ 1,500
312	Small Items of Equipment	96	835	3,500	3,500	3,500
326	Clothing and Uniforms	11	69	500	500	500
331	Gas, Oil, Diesel Fuel and Grease	903	418	1,500	1,500	1,500
340	Meeting Expenses	1,383	1,560	2,000	2,000	3,000
	Total Supplies	\$ 3,804	\$ 4,255	\$ 9,000	\$ 9,000	\$ 10,000
	<u>Fixed Charges</u>					
533	Machinery & Equipment - Copier	\$ 1,084	\$ 1,831	\$ 1,500	\$ 1,500	\$ 1,500
999	Additions to Fixed Assets	-	-	-	-	-
	Total Fixed Charges	\$ 1,084	\$ 1,831	\$ 1,500	\$ 1,500	\$ 1,500
	Total Board of Mayor and Aldermen	\$ 275,086	\$ 302,954	\$ 393,371	\$ 291,471	\$ 305,056

41510 Financial Administration Personnel

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Account Number	Account Description	2015-2016		2016-2017		2017-2018		2018-2019		
		Audited		Audited		Original Budget		Estimated Budget	Approved Budget	
111	Regular Employee Salaries	\$ 206,486	\$	228,138	\$	255,000	\$	230,000	\$ 230,000	
113	Salaries - Overtime	318		3,939		2,000		2,000	2,000	
141	OASI Employers Share	14,833		17,370		19,750		18,000	18,000	
142	Employee Health Insurance	29,244		31,109		46,000		50,000	48,500	
143	Retirement - ING	2,942		1,419		-		-	-	
143.001	Retirement - TCRS	8,858		10,980		13,750		12,750	12,750	
144	Employee Dental Insurance	1,577		227		-		-	-	
145	Employee Life Insurance	282		272		400		450	200	
147	Unemployment Insurance	213		280		400		400	400	
148	Education/Training/Travel/ Lodging	3,597		3,724		10,000		10,000	9,000	
	Total Personnel	\$ 268,350	\$	297,458	\$	347,300	\$	323,600	\$ 320,850	
	Contractual Services									
211	Postage	\$ 4,421	\$	3,734	\$	5,000	\$	5,000	\$ 5,000	
221	Printing, Duplicating and Typing	3,576		5,065		6,000		6,000	6,000	
231	Publication Formal and Legal Notice	499		412		1,000		1,000	1,000	
239	Dues and Subscription	391		380		550		550	600	
245	Telephone	596		597		1,000		1,000	1,000	
253	Accounting/Auditing Services	14,310		14,409		20,000		20,000	20,000	
255	Data Processing Support	17,300		23,615		30,000		30,000	30,000	
259	Other Professional Services	-		-		-		-	-	
261	Repairs and Maint - Vehicles	93		-		200		200	200	
267	Repairs and Maint - Computer Equip	14		-		250		250	250	
	Total Contractual Services	\$ 41,200	\$	48,212	\$	64,000	\$	64,000	\$ 64,050	
	Supplies									
311	Office Supplies	\$ 6,952	\$	5,761	\$	7,000	\$	7,000	\$ 7,000	
312	Small Items of Equipment	5,481		4,338		5,000		5,000	5,000	
326	Clothing and Uniforms	-		-		300		300	300	
331	Gas, Oil, Diesel Fuel and Grease	19		40		400		400	400	
340	Meeting Expense	235		132		300		300	300	
	Total Supplies	\$ 12,687	\$	10,271	\$	13,000	\$	13,000	\$ 13,000	
	Fixed Charges									
514	Professional Liability/Surety Bond	\$ 1,039	\$	989	\$	1,500	\$	1,500	\$ 1,500	
555	Bank Service Charges	-		-		-		-	-	
	Total Fixed Charges	\$ 1,039	\$	989	\$	1,500	\$	1,500	\$ 1,500	
	Capital									
943	Vehicles	\$ -	\$	-	\$	-	\$	-	\$ -	
947	Office Machinery & Equipment	-		-		-		5,287	-	
999	Additions to Fixed Assets	-		-		-		-	-	
	Total Capital	\$ -	\$	-	\$	-	\$	5,287	\$ -	
	Total Financial Administration	\$ 323,276	\$	356,930	\$	425,800	\$	407,387	\$ 399,400	

41600 Information Systems
Personnel

111	Regular Employee Salaries	\$ 59,498	\$	61,630	\$	68,000	\$	68,000	\$ 68,000
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Account Number	Account Description	2015-2016	2016-2017	2017-2018	2017-2018	2018-2019
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
113	Salaries - Overtime	-	-	-	-	-
141	OASI Employers Share	4,480	4,642	5,250	5,250	5,250
142	Employee Health Insurance	3,424	4,093	4,700	5,100	5,250
143.001	Retirement - TCRS	3,180	3,211	3,600	3,600	3,600
144	Employee Dental Insurance	201	19	-	-	-
145	Employee Life Insurance	53	53	60	60	30
147	Unemployment Insurance	86	58	150	150	150
148	Education/Training/Travel/ Lodging	-	989	4,000	5,000	4,000
	Total Personnel	\$ 70,922	\$ 74,695	\$ 85,760	\$ 87,160	\$ 86,280
	Contractual Services					
211	Postage	\$ -	\$ -	\$ 100	\$ 100	\$ 100
221	Printing, Duplicating and Typing	-	-	110	110	50
231	Publication Formal and Legal Notice	-	92	110	110	50
239	Dues and Subscription	-	-	500	500	500
245	Telephone	1,006	1,081	1,500	1,500	1,200
255	Data Processing Support	16,498	14,067	25,000	25,000	35,000
267	Repairs and Maint - Computer Equip	5,132	1,814	2,500	1,500	2,000
	Total Contractual Services	\$ 22,636	\$ 17,054	\$ 29,820	\$ 28,820	\$ 38,900
	Supplies					
311	Office Supplies	\$ 516	\$ 47	\$ 1,000	\$ 1,000	\$ 800
312	Small Items of Equipment	890	891	4,000	4,000	4,000
326	Clothing and Uniforms	-	-	200	200	200
331	Gas, Oil, Diesel Fuel and Grease	-	-	-	-	-
340	Meeting Expense	-	24	300	300	300
	Total Supplies	\$ 1,406	\$ 962	\$ 5,500	\$ 5,500	\$ 5,300
	Fixed Charges					
533	Machinery & Equipment - Copier	\$ -	\$ -	\$ 500	\$ 500	\$ 50
	Total Fixed Charges	\$ -	\$ -	\$ 500	\$ 500	\$ 50
	Capital Outlay					
943	Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -
944	Computer Equipment and Software	12,812	20,002	25,000	25,000	14,000
949	Other Machinery & Equipment	-	-	-	-	-
	Total Capital Outlay	\$ 12,812	\$ 20,002	\$ 25,000	\$ 25,000	\$ 14,000
	Total Information Systems	\$ 107,776	\$ 112,713	\$ 146,580	\$ 146,980	\$ 144,530

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Account Number	Account Description	2015-2016		2016-2017		2017-2018		2017-2018		2018-2019	
		Audited		Audited		Original Budget		Estimated Budget		Approved Budget	
41700	<u>Planning and Zoning</u>										
	<u>Personnel</u>										
111	Regular Employee Salaries	\$ 186,574	\$	209,938	\$	234,000	\$	234,000	\$	234,000	
113	Salaries - Overtime	-		-		100		100		100	
141	OASI Employers Share	13,967		15,613		18,000		18,000		18,000	
142	Employee Health Insurance	11,229		9,192		28,000		14,000		17,500	
143	Retirement - ING	-		-		-		-		-	
143.001	Retirement - TCRS	9,900		10,786		12,200		12,200		12,500	
144	Employee Dental Insurance	1,134		160		-		-		-	
145	Employee Life Insurance	282		261		400		400		400	
147	Unemployment Insurance	251		294		400		400		400	
148	Education/Training/Travel/ Lodging	2,745		2,352		3,000		3,000		4,000	
	Total Personnel	\$ 226,082	\$	248,596	\$	296,100	\$	282,100	\$	286,900	
	<u>Contractual Services</u>										
211	Postage	\$ 46	\$	140	\$	400	\$	400	\$	400	
221	Printing, Duplicating and Typing	174		361		400		900		400	
231	Publication Formal and Legal Notice	1,253		1,040		1,500		2,000		1,500	
234	Manuals and Code Updates	580		-		2,500		2,500		500	
239	Dues and Subscription	3,785		4,045		4,500		4,577		4,500	
245	Telephone	2,063		2,551		2,800		2,800		2,800	
259	Other Professional Service	16,577		18,971		30,000		30,000		30,000	
261	Repairs and Maint - Vehicles	232		570		1,400		1,400		1,400	
	Total Contractual Services	\$ 24,710	\$	27,678	\$	43,500	\$	44,577	\$	41,500	
	<u>Supplies</u>										
311	Office Supplies	\$ 587	\$	665	\$	800	\$	800	\$	800	
312	Small Items of Equipment	657		1,433		2,000		2,000		2,000	
326	Clothing and Uniforms	240		364		600		600		600	
329	Other Operating Supplies	100		136		200		200		200	
331	Gas, Oil, Diesel Fuel and Grease	1,376		1,823		3,500		3,500		3,000	
334	Tires and Tubes	-		-		1,200		1,200		1,500	
340	Meeting Expenses	293		211		400		400		400	
341	City Cemetery Expense	-		-		100		100		100	
	Total Supplies	\$ 3,253	\$	4,632	\$	8,800	\$	8,800	\$	8,600	
	<u>Fixed Charges</u>										
533	Machinery & Equipment - Copier	\$ 832	\$	1,017	\$	5,000	\$	5,000	\$	1,000	
	Total Fixed Charges	\$ 832	\$	1,017	\$	5,000	\$	5,000	\$	1,000	
	<u>Capital Outlay</u>										
943	Vehicles	\$ -	\$	15,500	\$	-	\$	-	\$	-	
999	Additions to Fixed Assets	-		-		-		-		-	
	Total Capital Outlay	\$ -	\$	15,500	\$	-	\$	-	\$	-	
	Total Planning and Zoning	\$ 254,877	\$	297,423	\$	353,400	\$	340,477	\$	338,000	

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Account Number	Account Description	2015-2016		2016-2017		2017-2018		2018-2019	
		Audited		Audited		Original Budget		Estimated Budget	Approved Budget
41800	<u>General Government and Buildings Personnel</u>								
143	Retirement Expense	\$ 575	\$ 150	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
149	Other Employee Benefits	229,059	31,511	40,000	40,000	40,000	40,000	40,000	40,000
	<u>Total Personnel</u>	<u>\$ 229,634</u>	<u>\$ 31,661</u>	<u>\$ 42,000</u>	<u>\$ 42,000</u>	<u>\$ 42,000</u>	<u>\$ 42,000</u>	<u>\$ 42,000</u>	<u>\$ 42,000</u>
	<u>Contractual Services</u>								
216	Radio and Cable Services	\$ 1,126	\$ 1,353	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
241	Electric	47,633	30,000	62,000	62,000	62,000	62,000	62,000	62,000
241.001	DREMC-Electric Substation	30,000	52,154	30,000	30,000	30,000	30,000	-	-
242	Water	5,910	9,024	7,200	7,200	7,200	7,200	8,200	8,200
244	Gas	11,519	11,824	22,000	22,000	22,000	22,000	22,000	22,000
245	Telephone	41,612	44,871	40,000	40,000	40,000	40,000	40,000	40,000
251	Medical Services	7,992	5,740	10,000	10,000	10,000	10,000	12,000	12,000
259	Other Professional Service	6,159	2,497	10,000	10,000	10,000	10,000	10,000	10,000
266	Repairs and Maint - Buildings	10,277	21,178	21,000	21,000	21,000	21,000	30,000	30,000
292	Janitorial Services	23,040	20,845	35,000	35,000	35,000	35,000	35,000	35,000
	<u>Total Contractual Services</u>	<u>\$ 185,268</u>	<u>\$ 199,486</u>	<u>\$ 239,200</u>	<u>\$ 239,200</u>	<u>\$ 239,200</u>	<u>\$ 239,200</u>	<u>\$ 221,200</u>	<u>\$ 221,200</u>
	<u>Supplies</u>								
311	Office Supplies	\$ 801	\$ 421	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 3,000	\$ 3,000
324	Household and Janitorial Supplies	2,333	2,099	2,500	2,500	2,500	2,500	3,500	3,500
	<u>Total Supplies</u>	<u>\$ 3,134</u>	<u>\$ 2,520</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 6,500</u>	<u>\$ 6,500</u>
	<u>Fixed Charges</u>								
511	General Liability	\$ 140,463	\$ 86,385	\$ 175,000	\$ 89,000	\$ 175,000	\$ 89,000	\$ 100,000	\$ 100,000
515	Workers Compensation Insurance	179,502	210,917	200,000	179,000	200,000	179,000	180,000	180,000
521	Building Insurance	5,831	-	7,500	7,500	7,500	7,500	7,500	7,500
533	Machinery/Equip - Copier	-	-	2,000	2,000	2,000	2,000	2,000	2,000
533.002	Machinery/Equip - Computer Software	-	-	3,500	3,500	3,500	3,500	3,500	3,500
533.003	Machinery/Equip - Postage Machine	1,644	1,644	1,800	1,800	1,800	1,800	2,000	2,000
	<u>Total Fixed Charges</u>	<u>\$ 327,440</u>	<u>\$ 298,946</u>	<u>\$ 389,800</u>	<u>\$ 282,800</u>	<u>\$ 389,800</u>	<u>\$ 282,800</u>	<u>\$ 295,000</u>	<u>\$ 295,000</u>
	<u>Capital Outlay</u>								
948	Westwood Grant Expenses	\$ 3,472	\$ 12,331	\$ 83,113	\$ 2,175	\$ 83,113	\$ 2,175	\$ 78,268	\$ 78,268
948.001	CDBG Grant (Drainage) Expense	237,531	91,665	-	-	-	-	-	-
948.002	Spring House Repairs	-	2,820	-	-	-	-	-	-
948.004	Transportation Plan-TDOT	29,131	4,175	80,000	12,500	80,000	12,500	39,710	39,710
948.005	Phase VII Project	-	528	-	-	-	-	-	-
948.006	TDOT Signalization Project	-	4,943	-	1,000	-	1,000	-	-
948.007	TDOT Widening Project	-	19,092	585,461	50,000	585,461	50,000	120,022	120,022
948.008	Food & Shelter Grant	-	750	-	-	-	-	-	-
948.009	Downtown Revitalization	-	-	-	28,401	-	28,401	-	-
948.01	Site Development Grant (MIP)	-	-	-	196,361	-	196,361	157,360	157,360
948.011	Transportation Grant w/ Tullahoma	-	-	-	-	-	-	5,000	5,000
999	Additions to Fixed Assets	12,584	-	-	-	-	-	-	-
	<u>Total Capital Outlay</u>	<u>\$ 282,718</u>	<u>\$ 136,304</u>	<u>\$ 748,574</u>	<u>\$ 290,437</u>	<u>\$ 748,574</u>	<u>\$ 290,437</u>	<u>\$ 400,360</u>	<u>\$ 400,360</u>
	<u>Total General Government and Buildings</u>	<u>\$ 1,028,194</u>	<u>\$ 668,917</u>	<u>\$ 1,424,574</u>	<u>\$ 859,437</u>	<u>\$ 1,424,574</u>	<u>\$ 859,437</u>	<u>\$ 965,060</u>	<u>\$ 965,060</u>
42100	<u>Police Personnel</u>								

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Account Number	Account Description	2015-2016		2016-2017		2017-2018		2018-2019	
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget			
111	Regular Employee Salaries	\$ 1,528,348	\$ 1,560,008	\$ 1,600,000	\$ 1,600,000	\$ 1,714,000			
113	Salaries - Overtime	55,764	77,626	82,000	82,000	84,000			
120	ARRA Salaries	-	-	-	-	-			
121	ARRA Employer FICA	-	-	-	-	-			
122	ARRA Benefits	-	-	-	-	-			
135	Holiday	52,842	55,902	66,000	66,000	66,000			
141	OASI Employers Share	120,267	122,701	134,000	135,000	143,000			
142	Employee Health Insurance	258,694	228,495	300,000	302,000	304,000			
143	Retirement - ING	37,422	29,092	31,000	31,000	33,000			
143.001	Retirement - TCRS	58,188	63,908	68,000	68,000	83,500			
144	Employee Dental Insurance	18,030	1,539	-	-	-			
145	Employee Life Insurance	2,310	2,220	2,500	2,500	1,500			
147	Unemployment Insurance	1,980	1,926	3,000	3,000	3,500			
148	Education/Training/Travel/ Lodging	9,752	14,413	16,000	16,000	19,000			
148.001	Education and Training SWAT Team	1,958	1,222	-	-	-			
	Total Personnel	\$ 2,145,555	\$ 2,159,052	\$ 2,302,500	\$ 2,305,500	\$ 2,451,500			
	Contractual Services								
211	Postage	\$ 260	\$ 448	\$ 700	\$ 700	\$ 650			
213	Automobile Licenses and Title	128	122	350	350	350			
216	Radio and TV Services	1,629	1,479	2,000	2,500	2,000			
221	Printing, Duplicating and Typing	416	594	600	625	700			
231	Legal Advertisement	216	567	400	900	600			
239	Dues and Subscription	771	495	600	600	500			
245	Telephone	6,446	8,039	8,500	8,500	9,000			
256	Information System Support	48,206	14,771	17,000	17,000	17,000			
261	Repairs and Maint - Vehicles	24,633	35,860	35,000	35,597	35,000			
267	Repairs and Maint - Computer Equip	-	21	200	200	200			
269	Repairs and Maint - Other	-	115	400	400	400			
	Total Contractual Services	\$ 82,705	\$ 62,511	\$ 65,750	\$ 67,372	\$ 66,400			

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Account Number	Account Description	2015-2016		2016-2017		2017-2018		2018-2019	
		Audited		Audited		Original Budget		Estimated Budget	Approved Budget
<u>Supplies</u>									
311	Office Supplies	\$ 4,798	\$	6,386	\$	4,500	\$	4,500	\$ 4,500
311.001	Office Supplies-SOR	50		150		400		400	350
311.002	Office Supplies - Court Supplies	-		-		-		-	-
312	Small Items of Equip	7,815		16,433		19,000		20,000	19,000
312.001	Small Items of Equip - Police Vehicle	-		-		-		-	-
323.001	Trustee Expenses	386		263		500		500	400
323.002	Community Policing Expense	-		27,573		36,000		36,000	34,000
326	Clothing and Uniforms	6,374		8,367		7,500		8,855	10,500
327	Firearm Supplies	5,612		5,250		6,000		6,000	6,500
329	Other Operating Supplies	1,023		3,767		4,500		4,500	4,500
330	Small Equipment for Officers	-		-		-		-	-
331	Gas, Oil, Diesel Fuel and Grease	49,447		45,338		80,000		78,975	70,000
334	Tires and Tubes	3,315		4,235		4,500		5,500	6,000
	Total Supplies	\$ 78,820	\$	117,762	\$	162,900	\$	165,230	\$ 155,750
<u>Fixed Charges</u>									
533	Machinery & Equipment - Copier	\$ 514	\$	439	\$	2,000	\$	2,000	\$ 1,800
	Total Fixed Charges	\$ 514	\$	439	\$	2,000	\$	2,000	\$ 1,800
<u>Capital Outlay</u>									
943	Vehicles	\$ 20,318	\$	16,950	\$	-	\$	-	\$ -
944	Computer Equipment and Software	5,075		26,907		21,000		21,000	18,000
999	Additions to Capital Assets	-		-		-		-	-
	Total Capital Outlay	\$ 25,393	\$	43,857	\$	21,000	\$	21,000	\$ 18,000
	Total Police	\$ 2,332,987	\$	2,383,621	\$	2,554,150	\$	2,561,102	\$ 2,693,450

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2019

Schedule C

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2018 To June 30, 2019

Account Number	Account Description	2015-2016		2016-2017		2017-2018		2018-2019	
		Audited		Audited		Original Budget		Estimated Budget	Approved Budget
42200	Fire								
	Personnel								
111	Regular Employee Salaries	\$ 1,129,644	\$	1,236,988	\$	1,305,000	\$	1,311,000	\$ 1,270,000
113	Salaries - Overtime	55,727		98,656		66,000		89,000	85,000
135	Holiday	48,607		53,878		55,000		55,000	55,000
141	OASI Employers Share	90,688		100,344		109,000		115,000	108,000
142	Employee Health Insurance	208,670		180,342		220,000		200,000	235,750
143	Retirement - ING	13,546		13,526		16,000		16,000	20,000
143.001	Retirement - TCRS	55,913		61,633		65,000		65,000	70,000
144	Employee Dental Insurance	15,459		1,283		-		-	-
145	Employee Life Insurance	1,941		1,885		2,500		2,500	1,200
147	Unemployment Insurance	1,641		1,493		4,750		4,750	4,750
148	Education/Training/Travel/ Lodging	7,865		12,754		14,000		14,000	15,000
	Total Personnel	\$ 1,629,701	\$	1,762,782	\$	1,857,250	\$	1,872,250	\$ 1,864,700
	Contractual Services								
211	Postage	\$ 151	\$	17	\$	150	\$	150	\$ 150
216	Radio and TV Services	3,335		4,540		4,500		4,500	4,500
221	Printing, Duplicating and Typing	44		218		150		150	150
221.002	Calendar Expense	300		-		-		-	-
221.001	Nat. Fire Safety Council	2,440		-		1,000		1,000	-
231	Publication and Legal Notices	-		695		200		1,205	200
236	Public Relations (Advertising)	968		3,240		1,000		8,200	1,500
239	Dues and Subscription	1,065		1,030		1,500		1,500	2,000
245	Telephone	4,116		7,071		7,040		7,040	7,040
261	Repairs and Maint - Vehicles	24,877		23,011		25,000		25,000	30,000
266	Repairs and Maint - Buildings	7,965		8,177		12,000		12,000	12,000
266.001	Repairs & Maint - Bldgs (HVAC)	5		175		1,050		1,050	1,050
269	Repairs and Maint - Other	1,346		1,375		1,500		1,500	1,000
271	Reserve Firemen	1,879		-		10,500		500	3,000
	Total Contractual Services	\$ 48,491	\$	49,549	\$	65,590	\$	63,795	\$ 62,590
	Supplies								
311	Office Supplies	\$ 625	\$	641	\$	800	\$	800	\$ 800
312	Small Items of Equipment	9,050		17,402		25,000		25,000	20,000
322	Chemical, Lab and Medical Supplies	235		1,399		6,000		6,000	4,000
323.001	Trustees Expenses	-		-		-		-	-
324	Household and Janitorial Supplies	2,520		3,032		3,000		4,800	3,000
326	Clothing and Uniforms	8,833		10,257		12,000		12,000	20,000
326.001	Clothing and Uniforms - PPE Turnot	17,460		33,916		25,000		25,000	30,000
328	Educational Supplies (Fire Preventic	1,763		1,924		2,000		2,000	2,500
329	Other Operating Supplies	18,892		13,973		20,000		20,000	15,000
331	Gas, Oil, Diesel Fuel and Grease	11,227		9,768		16,000		16,000	13,000
334	Tires and Tubes	1,790		2,235		3,000		3,000	3,000
344	Safety Supplies	462		542		1,500		1,500	1,000
	Total Supplies	\$ 72,857	\$	95,089	\$	114,300	\$	116,100	\$ 112,300
	Fixed Charges								
533	Machinery and Equipment - Copier	\$ 623	\$	663	\$	800	\$	800	\$ 1,000
571	Inspections/Testing	9,801		4,069		13,000		13,000	13,000

City of Manchester, Tennessee
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Schedule C

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2018 To June 30, 2019

Account Number	Account Description	2015-2016 Audited	2016-2017 Audited	2017-2018 Original Budget	2017-2018 Estimated Budget	2018-2019 Approved Budget
	Total Fixed Charges	\$ 10,424	\$ 4,732	\$ 13,800	\$ 13,800	\$ 14,000
	Capital Outlay					
941	General Purpose Machinery and Eq	-	-	-	-	-
966	Capital Repairs/Maint	-	-	-	-	-
999	Additions to Fixed Assets	-	-	-	-	-
	Total Capital Outlay	\$ -	\$ -	\$ -	\$ -	-
	Total Fire	\$ 1,761,473	\$ 1,912,152	\$ 2,050,940	\$ 2,065,945	\$ 2,053,590

City of Manchester, Tennessee
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Schedule C

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
July 1, 2018 To June 30, 2019

Account Number	Account Description	2015-2016		2016-2017		2017-2018		2018-2019	
		Audited		Audited		Original Budget		Estimated Budget	Approved Budget
43100	<u>Public Works</u>								
	<u>Personnel</u>								
111	Regular Employee Salaries	\$ 642,742	\$	703,920	\$	791,000	\$	791,000	\$ 785,000
113	Salaries - Overtime	22,999		28,899		20,000		30,000	20,000
141	OASI Employers Share	47,966		50,933		62,500		62,500	62,000
142	Employee Health Insurance	120,378		89,005		161,000		170,000	165,500
143	Retirement - ING	12,544		10,999		11,100		11,100	12,000
143.001	Retirement - TCRS	23,025		28,215		33,300		33,300	33,750
144	Employee Dental Insurance	8,137		723		-		-	-
145	Employee Life Insurance	1,071		958		1,300		1,300	945
147	Unemployment Insurance	1,014		1,265		1,500		1,500	1,500
148	Education/Training/Travel/ Lodging	3,307		2,911		6,000		6,000	4,000
	Total Personnel	\$ 883,183	\$	917,828	\$	1,087,700	\$	1,106,700	\$ 1,084,695
	<u>Contractual Services</u>								
211	Postage	\$ 467	\$	519	\$	900	\$	900	\$ 900
213	Automobile Licenses and Title	18		59		150		150	150
216	Radio and TV Services	3,839		3,947		52,000		52,000	5,000
231	Publication/Formal Ads	453		1,097		1,200		1,200	1,200
239	Dues and Subscriptions	190		240		200		200	200
242	Water	2,786		2,725		3,000		3,000	3,000
245	Telephone	10,273		4,394		10,500		10,500	10,500
247	Street Lighting	217,588		225,225		250,000		250,000	250,000
251	Veterinary Services	2,052		1,077		2,000		2,000	2,000
255	Data Processing	-		-		-		-	-
259	Other Professional Services	7,454		6,876		6,000		6,000	7,000
261	Repairs and Maint - Vehicles	19,663		24,868		25,000		25,000	26,000
262	Repairs and Maint - Other Machiner	11,125		16,306		20,000		20,000	20,000
264	Repairs and Maint - Traffic Lighting	16,279		9,074		20,000		20,000	20,000
266	Repairs and Maint - Buildings	5,916		10,155		10,000		10,000	10,000
268	Repairs and Maint - Roads and Stre	4,104		2,988		10,000		10,000	10,000
	Total Contractual Services	\$ 302,207	\$	309,550	\$	410,950	\$	410,950	\$ 365,950
	<u>Supplies</u>								
311	Office Supplies	\$ 3,030	\$	1,983	\$	3,000	\$	3,000	\$ 4,000
312	Small Items of Equipment	16,181		16,048		15,000		15,000	15,000
322	Chemical, Lab and Medical Supplies	7,609		10,752		10,000		10,000	10,000
323.001	Trustee Expenses	11,059		9,158		13,500		13,500	13,500
324	Household and Janitorial Supplies	3,621		4,323		4,000		4,000	4,000
326	Clothing and Uniforms	715		12,059		21,000		21,000	21,000
331	Gas, Oil, Diesel Fuel and Grease	31,276		49,443		55,000		55,000	55,000
334	Tires and Tubes	4,133		4,601		15,000		15,000	12,000
342	Sign Parts and Supplies	19,452		17,462		20,000		20,000	20,000
343	Salt Purchase	7,682		10,946		15,000		16,000	15,000
344	Safety Supplies	1,091		3,543		6,000		6,000	7,000
	Total Supplies	\$ 105,849	\$	140,318	\$	177,500	\$	178,500	\$ 176,500
	<u>Building Materials</u>								
421	Guardrails	\$ 7,350	\$	-	\$	5,000	\$	5,000	\$ 5,000
451	Crushed Stone	9,459		12,161		15,000		15,000	15,000

City of Manchester, Tennessee
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Schedule C

City of Manchester, Tennessee
General Fund 110
Statement of Proposed Operations
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Account Number	Account Description	2015-2016	2016-2017	2017-2018	2017-2018	2018-2019
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
455	Tile and Pipe	2,227	17,034	25,000	25,000	25,000
471	Asphalt and Asphalt Filler	6,101	9,777	15,000	15,000	15,000
	Total Building Materials	\$ 25,137	\$ 38,972	\$ 60,000	\$ 60,000	\$ 60,000
	Fixed Charges					
533	Machinery and Equip - Copier	\$ 531	\$ 407	\$ 960	\$ 960	\$ 6,000
	Total Fixed Charges	\$ 531	\$ 407	\$ 960	\$ 960	\$ 6,000
	Capital Outlay					
931	Roads, Street, and Parking	\$ -	\$ -	\$ -	\$ -	\$ -
931.001	Roads, Street, and Parking	37,413	199,820	400,000	412,000	350,000
931.002	Street Striping	6,801	14,833	75,000	63,000	75,000
933	Sidewalks	812	7,700	50,000	50,000	-
939	Bridge Repairs	-	-	-	-	-
943	Vehicles	-	13,500	-	-	-
949	Other Machinery and Equipment	8,857	151,262	-	-	-
960	Capital Repairs - Street Lights	16,338	9,981	-	1,132	-
999	Additions to Capital Assets	3,100	-	-	-	-
	Total Capital Outlay	\$ 73,321	\$ 397,096	\$ 525,000	\$ 526,132	\$ 425,000
	Total Public Works	\$ 1,390,228	\$ 1,804,171	\$ 2,262,110	\$ 2,283,242	\$ 2,118,145

City of Manchester, Tennessee
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Schedule C

City of Manchester, Tennessee
General Fund 110
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July 1, 2018 To June 30, 2019

Account Number	Account Description	2015-2016		2016-2017		2017-2018		2018-2019	
		Audited		Audited		Original Budget		Estimated Budget	Approved Budget
44210	Contributions to Other Agencies								
720.001	TN Rehabilitation Center	\$ -	\$	9,000	\$	9,000	\$	9,000	\$ 9,000
720.003	Coffee County Child Care Center	2,500		2,500		2,500		2,500	3,000
720.005	South Central Human Resources	1,616		1,515		1,515		1,515	1,515
720.006	Coffee County Library	12,000		12,000		12,000		12,000	12,500
720.007	Coffee County Senior Center	-		5,000		5,000		5,000	8,500
720.008	Manchester Senior Center	-		3,000		3,000		3,000	-
720.010	Keep Coffee County Beautiful	-		-		-		-	-
720.011	Manchester/Coffee County Conferen	185,597		203,100		200,000		160,000	126,000
720.013	Coffee County Children's Advocacy	-		6,500		6,500		6,500	6,500
720.014	TN Backroads Heritage	-		1,000		1,000		1,000	-
720.015	South Central TN Development Dist	-		-		-		-	-
720.018	Chamber of Commerce	7,000		7,000		7,000		7,000	5,000
720.019	CASA	-		-		-		-	-
720.020	Coffee County Historical Society	-		5,000		5,000		5,000	5,000
720.021	Coffee County DAV	-		-		250		250	-
720.022	Haven of Hope	-		-		7,000		7,000	5,000
	Total Contributions to Other Agencies	\$ 208,713	\$	255,615	\$	259,765	\$	219,765	\$ 182,015
	Total Expenditures	\$ 7,694,610	\$	8,106,496	\$	9,882,690	\$	9,187,806	\$ 9,211,246
	<u>Other Uses</u>								
51620	Operating Transfers								
762	Transfer to Sanitation	\$ 60,000	\$	60,000	\$	70,000	\$	70,000	\$ 173,079
763	Transfer to Recreation Fund	475,000		1,055,911		382,500		557,500	520,351
764	Transfer to General Purpose Schoc	1,678,467		1,678,467		1,858,467		1,858,467	1,858,467
765	Transfer to Debt Service Fund	1,391,265		1,708,365		1,501,653		1,412,152	1,575,549
765.001	Transfer to Debt Service-Leave	20,000		25,500		25,500		25,500	25,500
767	Transfer to Tourism Fund	-		-		-		18,250	-
768	Transfer to Capital Equipment	-		-		486,500		715,000	158,000
	Total Other Uses	\$ 3,624,732	\$	4,528,243	\$	4,324,620	\$	4,656,869	\$ 4,310,946
	Total Expenditures and Other Uses	\$ 11,319,342	\$	12,634,739	\$	14,207,310	\$	13,844,675	\$ 13,522,192
	<u>Revenues and Other Sources Over (Under)</u>								
	Expenditures and Other Uses	\$ 1,931,954	\$	568,771	\$	(993,384)	\$	(855,323)	\$ (799,153)
	Estimated Beginning Fund Balance Jt	3,768,119		5,700,073		6,216,393		6,216,393	5,308,619
	Non-spendable Fund Balance	80,000		80,000		80,000		80,000	80,000
	Assigned Fund Balance								
	Fire Department Equipment	-		-		-		-	-
	Community Policing Fund Bala	-		52,451		47,953		52,451	52,451
	Unassigned Fund Balance	5,620,073		6,136,393		5,095,056		5,228,619	4,377,015
	Estimated Ending Fund Balance June	\$ 5,700,073	\$	6,216,393	\$	5,175,056	\$	5,308,619	\$ 4,457,015

City of Manchester, Tennessee
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Schedule D-1

City of Manchester, Tennessee
Sanitation Fund 260
Statement of Proposed Operations
July 1, 2018 To June 30, 2019

Account Number	Account Description	2015-2016		2016-2017		2017-2018		2017-2018		2018-2019	
		Audited		Audited		Original Budget		Estimated Budget		Approved Budget	
<u>Revenues and Other Sources</u>											
<u>Charges for Current Services</u>											
34131	Administrative Service Fees	\$ 98,022	\$	99,554	\$	105,000	\$	105,000	\$	105,000	
34412	Solid Waste Residential Collection	270,642		276,412		275,000		275,000		275,000	
34415	Solid Waste Debris Pickup	12,206		19,746		20,000		20,000		20,000	
34423	Solid Waste Surcharge - General	615,132		626,604		575,000		575,000		600,000	
34440	Refuse Recycling Charges	23,532		33,030		30,000		30,000		30,000	
36999	Miscellaneous Revenue	5,289		963		3,000		3,000		3,000	
	Total Current Services	<u>\$ 1,024,823</u>	<u>\$</u>	<u>1,056,309</u>	<u>\$</u>	<u>1,008,000</u>	<u>\$</u>	<u>1,008,000</u>	<u>\$</u>	<u>1,033,000</u>	
<u>Other Sources</u>											
36961	Transfer from General Fund	\$ 60,000	\$	60,000	\$	70,000	\$	70,000	\$	173,079	
36999	Miscellaneous Revenues	-		-		-		-		-	
	Total Other Revenue	<u>\$ 60,000</u>	<u>\$</u>	<u>60,000</u>	<u>\$</u>	<u>70,000</u>	<u>\$</u>	<u>70,000</u>	<u>\$</u>	<u>173,079</u>	
	Total Revenues and Other Sources	<u>\$ 1,084,823</u>	<u>\$</u>	<u>1,116,309</u>	<u>\$</u>	<u>1,078,000</u>	<u>\$</u>	<u>1,078,000</u>	<u>\$</u>	<u>1,206,079</u>	
<u>Expenditures</u>											
<u>Sanitation Services</u>											
<u>Personnel</u>											
111	Regular Employee Salaries	\$ 173,810	\$	213,241	\$	278,000	\$	278,000	\$	285,000	
113	Salaries - Overtime	4,556		6,356		10,000		10,000		10,000	
141	OASI Employers Share	13,513		16,799		23,000		23,000		23,000	
142	Health Insurance	44,395		70,096		59,000		59,000		60,000	
143	Retirement - ING	1,995		1,506		3,900		3,900		4,341	
143.001	Retirement - TCRS	4,570		6,611		11,700		11,700		12,227	
144	Employee Dental Insurance	2,585		267		-		-		-	
145	Employee Life Insurance	346		401		450		450		252	
146	Worker's Compensation	9,043		9,000		9,000		9,000		9,000	
147	Unemployment Insurance	335		59		500		500		500	
	Total Personnel	<u>\$ 255,148</u>	<u>\$</u>	<u>324,336</u>	<u>\$</u>	<u>395,550</u>	<u>\$</u>	<u>395,550</u>	<u>\$</u>	<u>404,320</u>	
<u>Contractual Services</u>											
261	Repairs and Maint - Vehicles	\$ 23,811	\$	17,857	\$	20,000	\$	20,000	\$	25,000	
262	Repairs and Maint - Other Machinery	10,666		257		20,000		20,000		20,000	
293	Recycle Containers/Cardboard	-		1,858		18,000		18,000		12,000	
294	Brush Disposal	33,180		40,582		35,000		35,000		35,000	
295	Landfill Services	647,346		650,508		600,000		600,000		650,000	
	Total Contractual Services	<u>\$ 715,003</u>	<u>\$</u>	<u>711,062</u>	<u>\$</u>	<u>693,000</u>	<u>\$</u>	<u>693,000</u>	<u>\$</u>	<u>742,000</u>	

**City of Manchester, Tennessee
Annual Budget
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Schedule D-1

**City of Manchester, Tennessee
Sanitation Fund 260
Statement of Proposed Operations
July 1, 2018 To June 30, 2019**

Account Number	Account Description	2015-2016 Audited	2016-2017 Audited	2017-2018 Original Budget	2017-2018 Estimated Budget	2018-2019 Approved Budget
	<u>Supplies</u>					
312	Small Items of Equipment	\$ 1,575	\$ 858	\$ 12,000	\$ 12,000	\$ 10,000
331	Gas, Oil, Diesel Fuel and Grease	16,084	2,184	35,000	35,000	35,000
334	Tires, Tubes, ETC.	1,132	8,039	9,000	9,000	8,000
511	General Liability	1,903	2,000	2,500	2,500	2,500
	Total Supplies	<u>\$ 20,694</u>	<u>\$ 13,081</u>	<u>\$ 58,500</u>	<u>\$ 58,500</u>	<u>\$ 55,500</u>
	<u>Capital Outlay</u>					
999	Additions to Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Capital Outlay	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Expenditures	<u>\$ 990,845</u>	<u>\$ 1,048,479</u>	<u>\$ 1,147,050</u>	<u>\$ 1,147,050</u>	<u>\$ 1,201,820</u>
	<u>Transfer to Other Funds</u>					
50000-001	Transfer to Debt Service Fund	\$ 56,626	\$ 56,626	\$ 56,626	\$ 56,626	\$ 33,895
	Total Transfers	<u>\$ 56,626</u>	<u>\$ 56,626</u>	<u>\$ 56,626</u>	<u>\$ 56,626</u>	<u>\$ 33,895</u>
	Total Expenditures and Other Sources	<u>\$ 1,047,471</u>	<u>\$ 1,105,105</u>	<u>\$ 1,203,676</u>	<u>\$ 1,203,676</u>	<u>\$ 1,235,715</u>
	Revenues and Other Sources Over (Under)					
	Expenditures and Other Uses	\$ 37,352	\$ 11,204	\$ (125,676)	\$ (125,676)	\$ (29,636)
	Estimated Beginning Fund Balance July 1	\$ 108,756	\$ 146,108	\$ 157,312	\$ 157,312	\$ 31,636
	Estimated Ending Fund Balance June 30	<u>\$ 146,108</u>	<u>\$ 157,312</u>	<u>\$ 31,636</u>	<u>\$ 31,636</u>	<u>\$ 2,000</u>

City of Manchester, Tennessee
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Schedule D-2

City of Manchester, Tennessee
Recreation Fund 122
Statement of Proposed Operations
July 1, 2018 To June 30, 2019

Account Number	Account Description	2015-2016 Audited	2016-2017 Audited	2017-2018 Original Budget	2017-2018 Estimated Budget	2018-2019 Approved Budget
<u>Revenues and Other Sources</u>						
<u>Local Taxes</u>						
31920	Room Occupancy Tax	\$ 221,982	\$ 252,240	\$ 165,000	\$ 195,000	\$ 200,000
	Total Local Taxes	\$ 221,982	\$ 252,240	\$ 165,000	\$ 195,000	\$ 200,000
<u>Intergovernmental</u>						
33485	Arts Bldg Comm Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
33489	Bonnaroo Works Grant-Movie Screen	-	-	-	7,000	-
33490	LDR Phase IV (Old Stone Fort)	-	-	-	-	-
33491	Recreation Department- Grants	-	-	-	7,000	-
33492	Dept of Health Grant	-	-	-	-	25,000
33493	Greenway Extention Phase V	-	-	-	-	-
33494	Comm Foundation Grant	6,000	5,500	5,000	5,000	-
33495	Transfer from EEBG Grant	-	-	-	-	-
33496	Transfer from Diabetes Grant	-	-	-	-	-
33497	Diabetes Grant 2	-	-	-	-	-
33498	LPRF Grant (Soccer Complex)	-	-	105,000	105,000	80,000
33499	LPRF Grant (Soccer Complex)-Park Partners	-	-	35,000	35,000	-
33500	LPRF Grant (Soccer Complex)-InKind	-	-	36,000	54,000	-
33501	Diabetes Grant B	149,991	-	15,000	-	-
33502	Diabetes Grant A	30,638	-	-	-	-
33503	Diabetes Grant A-InKind	-	-	-	-	-
33504	Tennis Court Grant	-	-	10,000	15,000	-
33505	Diabetes Bike Grant	-	15,000	-	15,000	-
33506	Soccer Complex Electric Grant	-	-	-	58,510	-
	Total Intergovernmental	\$ 186,629	\$ 20,500	\$ 206,000	\$ 301,510	\$ 105,000
<u>Charges for Current Services</u>						
34723	Swimming Lesson Charges	\$ 37,642	\$ 41,206	\$ 40,000	\$ 40,000	\$ 44,000
34724	Pool Rental	32,543	31,735	30,000	30,000	35,000
34742	Activity Fees	28,313	24,803	27,000	27,000	19,000
34743	Day Camp Charges	46,925	43,127	46,000	46,000	46,000
34744	Fireworks	-	-	5,000	5,000	2,000
34745	Park and Recreation Concessions	70,029	62,750	75,000	75,000	60,000
34746	ADA Wright Center - Rental	11,329	12,562	13,000	13,000	14,000
34747	Shelter Rentals	4,779	4,130	4,700	4,700	4,700
34771	Membership and Dues - Yearly Passes	609,915	593,695	606,000	606,000	600,000
34772	Membership and Dues - Monthly Passes	22,392	19,242	25,000	25,000	20,000
34773	Membership and Dues - Daily Passes	175,557	175,796	180,000	180,000	180,000
34774	Recreation Complex Concessions	89,067	97,647	100,000	100,000	85,000
34777	Athletic League	6,564	8,886	8,000	11,715	20,000
34779	Silver and Fit	4,977	5,483	5,000	5,000	5,000
34781	Sponsorships	18,762	17,443	15,000	15,000	20,000
34782	Christmas Parade Sponsorships	-	-	-	1,750	2,000
34792	Meeting Room Rental	17,605	15,922	15,000	15,000	22,000
	Total Charges for Current Services	\$ 1,176,399	\$ 1,154,427	\$ 1,194,700	\$ 1,200,165	\$ 1,178,700

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Schedule D-2

City of Manchester, Tennessee
Recreation Fund 122
Statement of Proposed Operations
July 1, 2018 To June 30, 2019

Account Number	Account Description	2015-2016 Audited	2016-2017 Audited	2017-2018 Original Budget	2017-2018 Estimated Budget	2018-2019 Approved Budget
<u>Other Revenues</u>						
36330	Sale of Equipment	\$ -	\$ 4,995	\$ 3,000	\$ 3,000	\$ 5,000
36350	Insurance Recovery	6,352	-	-	-	-
36715	Contribution-Painting of Rec Center	-	6,711	-	-	-
36720	Contributions-Organizations	15,000	-	-	-	-
36999	Miscellaneous Revenues	19,085	11,829	13,000	13,000	13,000
37000	Sale of Fixed Assets	-	-	-	-	-
	Total Other Revenues	<u>\$ 40,437</u>	<u>\$ 23,535</u>	<u>\$ 16,000</u>	<u>\$ 16,000</u>	<u>\$ 18,000</u>
	Total Revenues	\$ 1,625,447	\$ 1,450,702	\$ 1,581,700	\$ 1,712,675	\$ 1,501,700
<u>Other Sources</u>						
39100	Capital Lease Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
39110	Transfer from General Fund	475,000	1,055,911	382,500	557,500	520,351
39120	Transfer from Tourism	-	-	-	-	-
	Total Other Sources	<u>\$ 475,000</u>	<u>\$ 1,055,911</u>	<u>\$ 382,500</u>	<u>\$ 557,500</u>	<u>\$ 520,351</u>
	Total Revenue and Other Sources	<u>\$ 2,100,447</u>	<u>\$ 2,506,613</u>	<u>\$ 1,964,200</u>	<u>\$ 2,270,175</u>	<u>\$ 2,022,051</u>

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City of Manchester, Tennessee
Recreation Fund 122
Statement of Proposed Operations
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Account Number	Account Description	2015-2016 Audited	2016-2017 Audited	2017-2018 Original Budget	2017-2018 Estimated Budget	2018-2019 Approved Budget
44410 Recreation Administration						
<u>Personnel</u>						
111	Regular Employee Salaries	\$ 143,554	\$ 146,243	\$ 154,950	\$ 154,950	\$ 154,950
113	Salaries-Overtime	156	-	500	500	500
141	OASI Employers Share	10,424	10,782	11,900	11,900	12,000
142	Employee Health Insurance	22,970	20,004	23,000	25,000	24,000
143	Retirement - ING	2,613	681	3,000	3,000	3,000
143	Retirement - TCRS	3,616	5,837	6,150	6,150	6,250
144	Employee Dental Insurance	1,724	185	-	-	-
145	Employee Life Insurance	165	196	220	220	115
147	Unemployment Insurance	109	144	550	550	550
148	Education/Training/Travel/ Lodging	2,709	3,433	4,000	4,000	4,500
	Total Personnel	<u>\$ 188,040</u>	<u>\$ 187,505</u>	<u>\$ 204,270</u>	<u>\$ 206,270</u>	<u>\$ 205,865</u>
<u>Contractual Services</u>						
211	Postage	\$ 514	\$ 315	\$ 1,000	\$ 1,000	\$ 500
221	Printing, Duplicating and Typing	816	305	1,500	1,500	1,000
231	Publication Formal/Legal Notices	879	1,901	2,000	2,000	2,000
239	Dues and Subscription	311	2,262	1,500	1,500	2,500
240	Bank, Credit Card, Fines, & Fees	52,948	7,792	5,000	8,200	5,000
	Total Contractual Services	<u>\$ 55,468</u>	<u>\$ 12,575</u>	<u>\$ 11,000</u>	<u>\$ 14,200</u>	<u>\$ 11,000</u>
<u>Supplies</u>						
311	Office Supplies and Materials	\$ 1,371	\$ 1,939	\$ 2,000	\$ 2,000	\$ 2,000
319	Office Stationary and Forms	-	-	500	500	500
326	Clothing and Uniforms	-	-	500	500	0
	Total Supplies	<u>\$ 1,371</u>	<u>\$ 1,939</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 2,500</u>
<u>Capital Outlay</u>						
999	Add to Capital Assets	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Capital Outlay	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Recreation Administration	<u>\$ 244,879</u>	<u>\$ 202,019</u>	<u>\$ 218,270</u>	<u>\$ 223,470</u>	<u>\$ 219,365</u>

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City of Manchester, Tennessee
Recreation Fund 122
Statement of Proposed Operations
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Account Number	Account Description	2015-2016		2016-2017		2017-2018	2017-2018	2018-2019
		Audited	Audited	Audited	Audited	Original Budget	Estimated Budget	Approved Budget
44420	<u>Recreation Center</u>							
	<u>Personnel</u>							
111	Regular Employee Salaries	\$ 175,249	\$ 186,943	\$ 212,100	\$ 212,100	\$ 212,100	\$ 212,100	\$ 217,000
113	Salaries - Overtime	3,085	4,708	3,000	3,500	3,500	3,500	4,000
121	Wages - Part-Time	246,957	254,706	258,000	258,000	258,000	258,000	230,000
141	OASI Employers Share	31,592	32,705	36,500	36,500	36,500	36,500	35,000
142	Employee Health Insurance	33,575	22,179	42,000	40,000	40,000	40,000	35,000
143	Retirement - ING	481	-	-	-	-	-	-
143	Retirement - TCRS	8,340	9,323	11,300	11,300	11,300	11,300	12,000
144	Employee Dental Insurance	2,169	121	-	-	-	-	-
145	Employee Life Insurance	330	270	430	430	430	430	227
146	Worker's Compensation	11,068	20,756	10,000	10,000	10,000	10,000	10,000
147	Unemployment Insurance	1,727	1,191	2,500	2,500	2,500	2,500	1,500
148	Education/Training/Travel/ Lodging	4,799	4,392	3,500	3,650	3,650	3,650	4,000
	Total Personnel	\$ 519,372	\$ 537,294	\$ 579,330	\$ 577,980	\$ 577,980	\$ 577,980	\$ 548,727
	<u>Contractual Services</u>							
216	Radio and Cable Services	\$ 1,172	\$ 1,410	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600	\$ 3,500
241	Electric	225,556	243,877	250,000	250,000	250,000	250,000	255,000
242	Water	18,868	24,946	22,000	22,000	22,000	22,000	23,000
244	Gas	57,499	66,949	60,000	63,000	63,000	63,000	60,000
245	Telephone	3,047	3,692	3,000	3,200	3,200	3,200	3,700
255	Data Processing Support	8,352	8,297	16,000	16,000	16,000	16,000	12,000
258	Christmas Parade Expense	-	-	-	5,000	5,000	5,000	5,000
261	Repairs and Maint - Vehicles	71	1,272	1,500	1,500	1,500	1,500	1,500
262	Repairs and Maint - Other Machinery	66,380	48,622	40,000	40,000	40,000	40,000	40,000
263	Repairs and Maint - Office Equip	-	3,064	4,000	4,000	4,000	4,000	4,000
265	Repairs and Maint - Grounds	4,853	1,291	5,000	5,000	5,000	5,000	5,000
266	Repairs and Maint - Buildings	19,582	36,356	16,000	30,500	30,500	30,500	20,000
270	Contracted Recreational Services	200	6,723	1,000	1,800	1,800	1,800	-
	Total Contractual Services	\$ 405,580	\$ 446,499	\$ 420,100	\$ 443,600	\$ 443,600	\$ 443,600	\$ 432,700

**City of Manchester, Tennessee
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**City of Manchester, Tennessee
Recreation Fund 122
Statement of Proposed Operations
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Account Number	Account Description	2015-2016 Audited	2016-2017 Audited	2017-2018 Original Budget	2017-2018 Estimated Budget	2018-2019 Approved Budget
<u>Supplies</u>						
312	Small Items of Equipment-Wellness	\$ 3,553	\$ 5,100	\$ 3,000	\$ 3,000	\$ 3,000
322	Chemical, Lab and Medical Supplies	28,270	29,965	23,000	23,000	25,000
323	Food	50,025	50,452	45,000	45,000	40,000
323.002	Program Meals	28	2,084	1,500	1,500	1,500
324	Household and Janitorial Supplies	22,089	21,954	20,000	20,000	20,000
325	Recreation Supplies/Program Expenses	14,785	12,316	15,000	15,000	16,000
326	Clothing and Uniforms	1,415	2,148	3,500	3,500	3,500
329	Operating Supplies	349	-	-	-	-
329.001	Diabetes Grant B Expense	55	15,613	15,000	15,000	-
329.002	Diabetes Grant A Expense	151,246	-	-	-	-
329.003	Diabetes Grant A Inkind Expense	31,121	-	-	-	-
330	Community Foundation Grant Expense	4,000	6,371	5,000	5,000	-
331	Gas, Oil, Diesel Fuel and Grease	90	31	1,200	1,200	1,200
334	Tires and Tubes	-	-	-	-	-
Total Supplies		<u>\$ 307,026</u>	<u>\$ 146,034</u>	<u>\$ 132,200</u>	<u>\$ 132,200</u>	<u>\$ 110,200</u>
<u>Fixed Charges</u>						
511	General Liability	\$ 20,584	\$ 18,717	\$ 21,000	\$ 21,000	\$ 20,000
533	Machinery and Equipment - Copier	2,194	2,666	3,000	3,000	3,000
533.001	Machinery and Equipment - Rental	1,217	1,662	4,000	4,000	5,000
Total Fixed Charges		<u>\$ 23,995</u>	<u>\$ 23,045</u>	<u>\$ 28,000</u>	<u>\$ 28,000</u>	<u>\$ 28,000</u>
<u>Capital Outlay</u>						
941	General Purpose Equipment	\$ 35,888	\$ 69,728	\$ -	\$ -	-
944	Dept of Health Grant	-	-	-	-	-
947	Office Machinery & Equip	-	-	-	-	-
948	Bonnaroo Grant-Movie Screen	-	-	-	7,000	-
960	Transfer to Debt Service	28,166	25,818	28,166	28,166	33,360
960.002	Transfer to Debt Service-Leave	2,500	2,500	2,500	2,900	2,500
966	Capital Repairs - Building	42,045	588,081	-	-	-
999	Add to Capital Assets	-	-	-	-	-
Total Capital Outlay		<u>\$ 108,599</u>	<u>\$ 686,127</u>	<u>\$ 30,666</u>	<u>\$ 38,066</u>	<u>\$ 35,860</u>
Total Recreation Center		<u>\$ 1,364,572</u>	<u>\$ 1,838,999</u>	<u>\$ 1,190,296</u>	<u>\$ 1,219,846</u>	<u>\$ 1,155,487</u>

City of Manchester, Tennessee
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City of Manchester, Tennessee
Recreation Fund 122
Statement of Proposed Operations
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Account Number	Account Description	2015-2016		2016-2017		2017-2018	2017-2018	2018-2019
		Audited	Audited	Audited	Audited	Original Budget	Estimated Budget	Approved Budget
44720	<u>Park Area</u>							
	<u>Personnel</u>							
111	Regular Employee Salaries	\$ 61,603	\$ 62,834	\$ 102,800	\$ 102,800	\$ 102,800	\$ 102,800	\$ 102,800
113	Salaries - Overtime	1,877	1,257	4,000	4,000	4,000	4,000	4,000
121	Wages - Part-Time	86,847	75,596	68,000	68,000	68,000	68,000	68,000
141	OASI Employers Share	11,064	10,238	13,500	13,500	13,500	13,400	13,400
142	Employee Health Insurance	14,321	13,390	26,000	26,000	26,000	23,000	23,000
143.001	Retirement-TCRS	3,322	3,391	5,650	5,650	5,650	5,600	5,600
144	Employee Dental Insurance	443	40	-	-	-	-	-
145	Employee Life Insurance	75	108	220	220	220	115	115
146	Worker's Compensation Insurance	3,121	7,622	3,175	3,800	3,800	4,000	4,000
147	Unemployment Insurance	703	1,137	1,000	1,000	1,000	1,000	1,000
	Total Personnel	\$ 183,376	\$ 175,613	\$ 224,345	\$ 224,970	\$ 224,970	\$ 221,915	\$ 221,915
	<u>Contractual Services</u>							
231	Publication and Legal Notices	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
241	Electric	20,281	20,410	26,000	26,000	26,000	25,000	25,000
242	Water	27,866	21,064	23,000	23,000	23,000	15,000	15,000
244	Gas	1,703	1,742	2,000	2,000	2,000	2,000	2,000
245	Telephone	1,687	453	2,000	2,000	2,000	2,000	2,000
259	Other Professional Services - Fireworks	10,340	10,700	10,000	10,000	10,000	11,000	11,000
261	Repair and Maintenance - Motor Vehicles	2,041	2,949	3,000	3,000	3,000	3,000	3,000
262	Repair and Maintenance - Other Machinery	14,814	7,238	6,000	7,350	7,350	7,000	7,000
265	Repair and Maintenance - Grounds	45,558	32,570	40,000	51,250	51,250	40,000	40,000
266	Repair and Maintenance - Buildings	4,472	5,287	6,000	8,300	8,300	7,000	7,000
270	Contracted Recreational Services	-	8,248	5,000	5,000	5,000	3,000	3,000
	Total Contractual Services	\$ 128,762	\$ 110,661	\$ 123,000	\$ 137,900	\$ 137,900	\$ 115,000	\$ 115,000
	<u>Supplies</u>							
312	Small Items of Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
323	Food - Concessions	44,499	36,738	48,000	48,000	48,000	41,000	41,000
323.001	Trustee Expenses	2,043	1,837	2,000	2,000	2,000	2,000	2,000
324	Household and Janitorial Supplies	7,868	5,835	7,000	7,000	7,000	7,000	7,000
325	Recreation Supplies/Program Equipment	6,783	8,384	8,000	8,425	8,425	10,000	10,000
326	Recreation Uniforms	1,235	610	2,500	2,500	2,500	2,500	2,500
331	Gas, Oil, Diesel Fuel, and Grease	6,181	7,161	8,000	8,000	8,000	8,000	8,000
	Commitment to Health Grant	-	-	-	-	-	25,000	25,000
334	Tires, Tubes, ETC.	948	382	1,000	1,000	1,000	1,000	1,000
	Total Supplies	\$ 69,557	\$ 60,947	\$ 76,500	\$ 76,925	\$ 76,925	\$ 96,500	\$ 96,500
	<u>Fixed Charges</u>							
511	General Liability	\$ 5,806	\$ 5,900	\$ 5,900	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
533	Machinery and Equipment -Rental	241	1,831	4,000	4,000	4,000	2,000	2,000
	Total Fixed Charges	\$ 6,047	\$ 7,731	\$ 9,900	\$ 10,500	\$ 10,500	\$ 8,500	\$ 8,500

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City of Manchester, Tennessee
Recreation Fund 122
Statement of Proposed Operations
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Account Number	Account Description	2015-2016 Audited	2016-2017 Audited	2017-2018 Original Budget	2017-2018 Estimated Budget	2018-2019 Approved Budget
<u>Capital Outlay</u>						
949	Other Machinery & Equipment	\$ 24,363	\$ 3,000	\$ -	\$ -	-
965	Repair & Maint - Grounds	21,000	38,175	35,000	9,700	30,000
966	Repair & Maint - Building	-	-	-	-	-
998	Tennis Court Expense	-	-	10,000	-	-
999	Additions to Fixed Asset	-	6,000	-	-	-
999.001	Additions to Fixed Asset-Soccer	-	-	-	-	-
999.002	Additions to Fixed Asset	1,488	-	-	-	-
999.003	LPRF Soccer Grant-Parking Lot	-	-	-	210,000	160,000
999.004	Soccer Complex Electrical Project	-	-	-	58,510	-
	Total Capital Outlay	<u>\$ 46,851</u>	<u>\$ 47,175</u>	<u>\$ 45,000</u>	<u>\$ 278,210</u>	<u>\$ 190,000</u>
	Total Park Area	<u>\$ 434,593</u>	<u>\$ 402,127</u>	<u>\$ 478,745</u>	<u>\$ 728,505</u>	<u>\$ 631,915</u>
	Total Expenditures	<u>\$ 2,044,044</u>	<u>\$ 2,443,145</u>	<u>\$ 1,887,311</u>	<u>\$ 2,171,821</u>	<u>\$ 2,006,767</u>
<u>Transfer to Other Funds</u>						
960	Transfer to Debt Service - Land Purchase	\$ 89,456	\$ 87,926	\$ 81,672	\$ 81,672	\$ 650
960.001	Transfer to Debt Service-Equipment Lease	-	-	-	-	-
960.002	Transfer to Debt Service-Leave	-	-	-	-	-
	Total Transfers	<u>\$ 89,456</u>	<u>\$ 87,926</u>	<u>\$ 81,672</u>	<u>\$ 81,672</u>	<u>\$ 650</u>
	Total Expenditures and Other Sources	<u>\$ 2,133,500</u>	<u>\$ 2,531,071</u>	<u>\$ 1,968,983</u>	<u>\$ 2,253,493</u>	<u>\$ 2,007,417</u>
	Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ (33,053)	\$ (24,458)	\$ (4,783)	\$ 16,682	\$ 14,634
	Estimated Beginning Fund Balance July 1	\$ 68,825	\$ 35,772	\$ 11,314	\$ 11,314	\$ 27,996
	Estimated Ending Fund Balance June 30	<u>\$ 35,772</u>	<u>\$ 11,314</u>	<u>\$ 6,531</u>	<u>\$ 27,996</u>	<u>\$ 42,630</u>

City of Manchester, Tennessee
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Schedule D-3

City of Manchester, Tennessee
Drug Control Fund 619
Statement of Proposed Operations
July 1, 2018 To June 30, 2019

Account Number	Account Description	2015-2016 Audited	2016-2017 Audited	2017-2018 Original Budget	2017-2018 Estimated Budget	2018-2019 Approved Budget
<u>Revenues</u>						
<u>Fines, Forfeitures and Penalties</u>						
35110	City Court Fines and Costs	\$ 56,625	\$ 62,739	\$ 65,000	\$ 65,000	\$ 72,500
	Total Fines, Forfeitures and Penalties	\$ 56,625	\$ 62,739	\$ 65,000	\$ 65,000	\$ 72,500
<u>Other Revenues</u>						
33423	NADD Grant Revenue	\$ -	\$ 2,500	\$ 3,500	\$ 3,500	\$ -
36330	Sale of Equipment	-	-	-	-	-
36332	Sale of Equipment - Drug Fund	25,867	562	38,000	38,000	25,900
36340	Confiscations	14,278	31,268	38,000	38,500	50,000
36350	Insurance Recovery	2,486	599	-	1,250	-
36362	Sale of Vehicles	18,073	19,073	25,000	25,000	20,000
36715	Contribution and Donations	20,375	6,179	20,000	20,000	25,000
36735	Contribution and Donations - Individuals	-	-	20,000	20,000	20,000
36940	Sale of Seized Vehicle Fees	-	1,457	3,000	3,000	17,000
36941	Sale of Vehicles - Confiscations	6,665	24,017	17,000	21,450	30,000
36942	Sale of Other Contraband	22,412	-	3,000	3,000	10,000
	Total Other Revenues	\$ 110,156	\$ 85,655	\$ 167,500	\$ 173,700	\$ 197,900
	Total Revenues	\$ 166,781	\$ 148,394	\$ 232,500	\$ 238,700	\$ 270,400
<u>Expenditures</u>						
42129	<u>Drug Investigation and Control</u>					
	<u>Personnel</u>					
111	Salaries	\$ -	\$ 470	\$ -	\$ -	\$ -
113	Salaries-Overtime	6,714	4,348	15,000	15,000	15,000
135	Holiday	-	-	-	-	-
141	OASI Employers Share	495	344	1,200	1,200	1,200
142	Employee Health Insurance	-	-	-	400	-
143	Retirement - ING	32	17	750	750	750
143.001	Retirement - TCRS	327	239	1,050	1,050	1,050
144	Employee Dental Insurance	-	-	-	-	-
145	Employee Life Insurance	-	-	-	10	-
147	Unemployment Insurance	-	-	-	-	-
148	Education/Training	11,726	6,130	12,000	13,000	15,000
	Total Personnel	\$ 19,294	\$ 11,548	\$ 30,000	\$ 31,410	\$ 33,000
	<u>Contractual Services</u>					
213	Automobile Licenses & Titles	\$ 295	\$ 266	\$ 500	\$ 500	\$ 400
241	Gov.Deals Expense	4,958	2,774	5,000	5,000	4,000
255	Data Processing Support	-	5,210	45,000	45,000	45,000
261	Repair & Maint - Vehicle	8,802	1,049	6,000	6,000	5,000
269	Other Repair and Maintenance Services	1,371	440	1,000	1,000	1,000
299	Misc. Contractual Services	5,397	5,144	5,000	5,700	7,000
	Total Contractual Services	\$ 20,823	\$ 14,883	\$ 62,500	\$ 63,200	\$ 62,400

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2019

Schedule D-3

City of Manchester, Tennessee
Drug Control Fund 619
Statement of Proposed Operations
July 1, 2018 To June 30, 2019

Account Number Account Description		2015-2016		2016-2017		2017-2018		2017-2018		2018-2019	
		Audited		Audited		Original Budget		Estimated Budget		Approved Budget	
<u>Supplies</u>											
312	Small Items of Equipment	\$	2,970	\$	2,386	\$	2,500	\$	2,500	\$	3,000
326	Clothing and Uniforms		-		620		2,000		2,000		2,000
329	Other Operating Supplies		31,954		18,515		45,000		45,000		40,000
331	Gas, Oil, Diesel Fuel		182		-		1,500		1,500		1,000
332	Dog Equipment and Supplies		-		323		7,000		7,000		6,000
333	Other Equipment Parts		5,818		30,788		15,000		15,000		14,000
	Total Supplies	\$	40,924	\$	52,632	\$	73,000	\$	73,000	\$	66,000
<u>Capital Outlay</u>											
942	General Purpose Machinery and Equipment	\$	-	\$	-	\$	5,000	\$	5,000	\$	5,000
943	Drug Vehicle		85,846		47,891		65,000		65,000		104,000
	Total Capital Outlay	\$	85,846	\$	47,891	\$	70,000	\$	70,000	\$	109,000
	Total Expenditures	\$	166,887	\$	126,954	\$	235,500	\$	237,610	\$	270,400
Revenue and Other Sources Over (Under)											
	Expenditures and Other Uses	\$	(106)	\$	21,440	\$	(3,000)	\$	1,090	\$	-
	Estimated Beginning fund Balance July 1	\$	502,844	\$	502,738	\$	524,178	\$	524,178	\$	525,268
	Estimated Ending Fund Balance June 30	\$	502,738	\$	524,178	\$	521,178	\$	525,268	\$	525,268

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2019

Schedule D-4

City of Manchester, Tennessee
Tourism Fund 130
Statement of Proposed Operations
July 1, 2018 To June 30, 2019

Account Number	Account Description	2015-2016 Audited	2016-2017 Audited	2017-2018 Original Budget	2017-2018 Estimated Budget	2018-2019 Approved Budget
<u>Revenues</u>						
<u>Local Taxes</u>						
31920	Room Occupancy Tax	\$ 110,945	\$ 126,120	\$ 75,000	\$ 96,000	\$ 90,000
	Total Local Taxes	<u>\$ 110,945</u>	<u>\$ 126,120</u>	<u>\$ 75,000</u>	<u>\$ 96,000</u>	<u>\$ 90,000</u>
<u>Grant Revenue</u>						
31947	Partnership Marketing Program Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
31948	Tourism COOP Grant Revenue	-	-	-	3,067	-
36999	Miscellaneous Revenue	-	-	-	1,500	-
37000	Grant Revenue-State of Tennessee	-	-	-	-	-
37001	Transfer from General Fund	-	-	-	18,250	-
		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,817</u>	<u>\$ -</u>
	Total Revenues	<u>\$ 110,945</u>	<u>\$ 126,120</u>	<u>\$ 75,000</u>	<u>\$ 118,817</u>	<u>\$ 90,000</u>
<u>Expenditures</u>						
47210	<u>Personnel</u>					
111	Salaries	\$ -	\$ -	\$ -	\$ -	-
141	OASI Employers Share	-	-	-	-	-
147	Unemployment Insurance	-	-	-	-	-
148	Travel	1,008	4,976	5,000	5,000	4,000
	Total Personnel	<u>\$ 1,008</u>	<u>\$ 4,976</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 4,000</u>
	<u>Contractual Services</u>					
236	Public Relations	\$ 1,000	\$ 6,284	\$ 10,400	\$ 20,000	\$ -
236.002	Local Activity Support	29,539	33,458	17,000	60,000	30,000
236.004	Tourism Promo - Brochures, Flyer, Ads	2,708	9,009	10,000	10,000	50,000
236.005	Manchester Chamber - Tourism Prom	21,000	27,000	27,000	27,000	-
239	South Central TN Tourism Dues	6,684	-	-	-	-
240	Hotel/Motel Tax Audit Expense	8,000	10,250	-	-	-
247	Christmas Lighting and Banners	4,891	292	-	11,000	5,000
	Total Contractual Services	<u>\$ 73,822</u>	<u>\$ 86,293</u>	<u>\$ 64,400</u>	<u>\$ 128,000</u>	<u>\$ 85,000</u>
	<u>Supplies</u>					
329	Other Operating Supplies	\$ 793	\$ 590	\$ 2,600	\$ 2,600	\$ 1,000
329.001	Signs and Sign Maintenance	2,050	-	-	-	-
329.002	Landscaping, General Prom & Other	-	-	3,000	3,000	-
	Total Supplies	<u>\$ 2,843</u>	<u>\$ 590</u>	<u>\$ 5,600</u>	<u>\$ 5,600</u>	<u>\$ 1,000</u>
	<u>Capital Outlay</u>					
939	Downtown Renovation Project	\$ 59	\$ -	\$ -	\$ -	-
945	Transfer to Recreation Center	-	-	-	-	-
947	Partnership Marketing Program Grant	-	-	-	-	-
	Total Capital Outlay	<u>\$ 59</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	Total Expenditures	<u>\$ 77,732</u>	<u>\$ 91,859</u>	<u>\$ 75,000</u>	<u>\$ 138,600</u>	<u>\$ 90,000</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2019

Schedule D-4

City of Manchester, Tennessee
Tourism Fund 130
Statement of Proposed Operations
July 1, 2018 To June 30, 2019

Account Number	Account Description	2015-2016 Audited	2016-2017 Audited	2017-2018 Original Budget	2017-2018 Estimated Budget	2018-2019 Approved Budget
	<u>Transfers</u>					
50000.002	Transfer to General Fund	\$ -	\$ -	\$ -	\$ -	-
50000.004	Transfer to TDOT Greenway Grant	-	-	-	-	-
	Total Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
	Total Expenditures and Other Sources	<u>\$ 77,732</u>	<u>\$ 91,859</u>	<u>\$ 75,000</u>	<u>\$ 138,600</u>	<u>\$ 90,000</u>
	Revenues over (Under) Expenditures	\$ 33,213	\$ 34,261	\$ -	\$ (19,783)	-
	Estimated Beginning Fund Balance July 1	\$ 183,303	\$ 216,516	\$ 250,777	\$ 250,777	\$ 230,994
	Estimated Ending Fund Balance June 30	<u>\$ 216,516</u>	<u>\$ 250,777</u>	<u>\$ 250,777</u>	<u>\$ 230,994</u>	<u>\$ 230,994</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2019

Schedule D-5

City of Manchester, Tennessee
CAPITAL EQUIPMENT REPLACEMENT FUND 250
Statement of Proposed Operations
July 1, 2018 To June 30, 2019

Account Number	Account Description	2015-2016 Audited	2016-2017 Audited	2017-2018 Original Budget	2017-2018 Estimated Budget	2018-2019 Approved Budget
<u>Revenues</u>						
36961	Transfer from General Fund	\$ -	\$ -	\$ 486,500	\$ 715,000	\$ 158,000
	Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 486,500</u>	<u>\$ 715,000</u>	<u>\$ 158,000</u>
<u>Expenditures</u>						
41310-943	Vehicles-Administration	\$ -	\$ -	\$ -	\$ -	-
41510-943	Vehicles-Finance	-	-	-	-	-
41600-943	Vehicles-Information Systems	-	-	-	-	-
41700-943	Vehicles- Health and Codes	-	-	3,000	3,000	3,000
41800-921	Building Improvement/Renovations	-	-	-	-	-
41800-949	Other Machinery and Equipment	-	-	-	-	30,000
42100-943	Vehicles-Police	-	-	67,000	67,000	-
42200-921	Building Improvement/Renovations-Fire	-	-	49,000	49,000	20,000
42200-943	Vehicles-Fire	-	-	-	-	-
42200-949	Other Machinery and Equipment	-	-	-	-	-
43100-943	Vehicles-Street	-	-	20,000	20,000	10,000
43100-949	Other Machinery and Equipment	-	-	40,000	259,000	-
43100-960	Capital Repairs-Street Lights	-	-	70,000	70,000	30,000
43200-949	Other Machinery and Equipment-Sanitation	-	-	80,000	80,000	-
44420-921	Building Improvement/Renovation-Rec Cente	-	-	91,500	91,500	30,000
44420-949	Other Machinery and Equipment-Rec Center	-	-	31,000	31,000	35,000
44720-943	Vehicles-Recreation	-	-	-	9,500	-
44720-949	Other Machinery and Equipment-Parks	-	-	35,000	35,000	-
	Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 486,500</u>	<u>\$ 715,000</u>	<u>\$ 158,000</u>
	Revenues over (Under) Expenditures	\$ -	\$ -	\$ -	\$ -	-
	Estimated Beginning Fund Balance July 1	\$ -	\$ -	\$ -	\$ -	-
	Estimated Ending Fund Balance June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2019

Schedule D-6

City of Manchester, Tennessee
Community Policing Fund 245
Statement of Proposed Operations
July 1, 2018 To June 30, 2019

MOVED TO GENERAL FUND

Account Number	Account Description	2015-2016 Audited	2016-2017 Audited	2017-2018 Original Budget	2017-2018 Estimated Budget	2018-2019 Approved Budget
<u>Revenues</u>						
<u>Fines, Forfeitures and Penalties</u>						
35110	City Court Fines and Costs	\$ 5,196	\$ -	\$ -	\$ -	-
	Total Fines, Forfeitures and Penalties	\$ 5,196	\$ -	\$ -	\$ -	-
<u>Other Revenues</u>						
36741	Contributions and Donations - Comm. Pol.	\$ 18,275	\$ -	\$ -	\$ -	-
	Total Other Revenues	\$ 18,275	\$ -	\$ -	\$ -	-
	Total Revenues	\$ 23,471	\$ -	\$ -	\$ -	-
<u>Other Sources</u>						
39000	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -	-
	Total Other Sources	\$ -	\$ -	\$ -	\$ -	-
	Total Revenues and Other Sources	\$ 23,471	\$ -	\$ -	\$ -	-
<u>Expenditures</u>						
42170	Community Policing Program					
<u>Personnel</u>						
148	Education/Training	\$ 3,089	\$ -	\$ -	\$ -	-
	Total Personnel	\$ 3,089	\$ -	\$ -	\$ -	-
<u>Contractual Services</u>						
236	Public Relations	\$ 3,565	\$ -	\$ -	\$ -	-
237	Community Christmas Expense	\$ 11,884	\$ -	\$ -	\$ -	-
	Total Contractual Services	\$ 15,449	\$ -	\$ -	\$ -	-
<u>Supplies</u>						
312	Small Items of Equipment	\$ 168	\$ -	\$ -	\$ -	-
323	Food	\$ 5,352	\$ -	\$ -	\$ -	-
329	Other Operating Supplies	\$ 1,915	\$ -	\$ -	\$ -	-
	Total Supplies	\$ 7,435	\$ -	\$ -	\$ -	-
<u>Contributions to Other Agencies</u>						
720	Donations To Misc. Organizations	\$ -	\$ -	\$ -	\$ -	-
	Total Contributions to Other Agencies	\$ -	\$ -	\$ -	\$ -	-
	Total Expenditures	\$ 25,973	\$ -	\$ -	\$ -	-
Revenues and Other Sources Over (Under)						
	Expenditures and Other Uses	\$ (2,502)	\$ -	\$ -	\$ -	-
	Estimated Beginning Fund Balance July 1	\$ 54,953	\$ -	\$ -	\$ -	-
	Estimated Ending Fund Balance June 30	\$ 52,451	\$ -	\$ -	\$ -	-

**City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2019**

Schedule E-1

**City of Manchester, Tennessee
General Debt Service Fund 211
Statement of Proposed Operations
July 1, 2018 To June 30, 2019**

Account Number	Account Description	2015-2016		2016-2017		2017-2018		2017-2018		2018-2019	
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget					
	<u>Revenues and Other Sources</u>										
	<u>Charges for Current Services</u>										
	<u>Other Revenues</u>										
36101	Interest Earnings	\$ 11,901	\$ 13,508	\$ 12,000	\$ 15,000	\$ 12,000					
36220	Lease of Property	27,875	-	27,875	55,750	27,875					
	Total Other Revenues	<u>\$ 39,776</u>	<u>\$ 13,508</u>	<u>\$ 39,875</u>	<u>\$ 70,750</u>	<u>\$ 39,875</u>					
	Total Revenues	<u>\$ 39,776</u>	<u>\$ 13,508</u>	<u>\$ 39,875</u>	<u>\$ 70,750</u>	<u>\$ 39,875</u>					
	<u>Other Sources</u>										
36961	Transfer from General Fund	\$ 1,391,265	\$ 1,433,865	\$ 1,501,653	\$ 1,412,152	\$ 1,575,549					
36962	Transfer from General Fund-Leave	20,000	300,000	25,500	25,500	25,500					
36963	Transfer from Recreation Fund-Leave	2,500	2,500	2,500	2,900	2,500					
36965	Transfer from Sanitation	56,626	56,626	56,626	56,626	33,895					
36968	Transfer from Recreation	117,621	113,744	109,838	109,838	34,010					
	Total Other Sources	<u>\$ 1,588,012</u>	<u>\$ 1,906,735</u>	<u>\$ 1,696,117</u>	<u>\$ 1,607,016</u>	<u>\$ 1,671,454</u>					
	Total Revenue and Other Sources	<u>\$ 1,627,788</u>	<u>\$ 1,920,243</u>	<u>\$ 1,735,992</u>	<u>\$ 1,677,766</u>	<u>\$ 1,711,329</u>					

**City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2019**

Schedule E-1

**City of Manchester, Tennessee
General Debt Service Fund 211
Statement of Proposed Operations
July 1, 2018 To June 30, 2019**

Account Number	Account Description	2015-2016 Audited	2016-2017 Audited	2017-2018 Original Budget	2017-2018 Estimated Budget	2018-2019 Approved Budget
<u>Expenditures</u>						
49000	<u>Debt Service</u>					
610	Principal on Bonds	\$ 435,000	\$ 450,000	\$ 460,000	\$ 460,000	\$ 495,000
640	Interest on Bonds	781,999	769,974	753,624	753,624	744,349
660	Rec Center Lease	28,166	25,818	28,166	28,166	33,360
680	Sanitation Lease to Purchase Equipment	56,626	56,626	56,626	56,626	33,895
690	Other Debt Service-Principal	135,000	155,000	160,000	165,000	175,000
691	Other Debt Service-Interest	39,265	14,412	28,428	28,428	11,200
691.002	Capital Outlay Note-Prin land	78,572	81,826	78,572	78,572	-
691.003	Capital Outlay Note-Int Land	10,883	6,100	3,100	3,100	650
691.005	BAN - Interest	-	-	-	-	-
691.006	Accumulated Leave Payout-City	-	-	25,500	135,000	25,500
691.007	Accumulated Leave Payout-Recreation	-	-	2,500	5,500	2,500
691.008	Capital Outlay-Fire Truck Principal	-	-	96,429	-	150,000
691.009	Capital Outlay-Fire Truck Interest	-	-	3,173	-	-
	Total General Government Debt Service	<u>\$ 1,565,511</u>	<u>\$ 1,559,756</u>	<u>\$ 1,696,118</u>	<u>\$ 1,714,016</u>	<u>\$ 1,671,454</u>
49501	<u>Expenditures</u>					
692	Bank Service Charges	2,540	2,166	2,500	2,500	2,500
	Total Service Charges	<u>\$ 2,540</u>	<u>\$ 2,166</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>
	Total Expenditures	<u>\$ 1,568,051</u>	<u>\$ 1,561,922</u>	<u>\$ 1,698,618</u>	<u>\$ 1,716,516</u>	<u>\$ 1,673,954</u>
	Revenues and Other Sources Over (Under)	\$ 59,737	\$ 358,321	\$ 37,374	\$ (38,750)	\$ 37,375
	Estimated Ending Fund Balance July 1	\$ 2,191,568	2,251,305	\$ 2,609,626	\$ 2,609,626	\$ 2,570,876
	Estimated Ending Fund Balance June 30	<u>\$ 2,251,305</u>	<u>\$ 2,609,626</u>	<u>\$ 2,647,000</u>	<u>\$ 2,570,876</u>	<u>\$ 2,608,251</u>

**City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2019**

Schedule E-2

**City of Manchester, Tennessee
Future Debt Service Requirements Summary
For the Fiscal Year Ending June 30, 2019**

	2016B SERIES Z-4-A Conference Center	First Vision/CCB CON Land Purchase	\$19,180,000 Series 2010	Z-1-A \$9,690,000 Series 2013	Total
					-
2018-2019	197,347.50	650.12	502,930.00	736,418.76	1,437,346.38
2019-2020	205,610.00	-	502,630.00	721,718.76	1,429,958.76
2020-2021	213,200.00	-	502,305.00	727,118.76	1,442,623.76
2021-2022	-	-	501,980.00	946,600.00	1,448,580.00
2022-2023	-	-	501,655.00	950,287.50	1,451,942.50
2023-2024	-	-	501,305.00	952,593.76	1,453,898.76
2024-2025	-	-	500,905.00	971,556.26	1,472,461.26
2025-2026	-	-	500,505.00	972,406.26	1,472,911.26
2026-2027	-	-	500,105.00	977,506.26	1,477,611.26
2027-2028	-	-	499,705.00	985,631.26	1,485,336.26
2028-2029	-	-	499,305.00	992,662.50	1,491,967.50
2029-2030	-	-	498,885.00	993,600.00	1,492,485.00
2030-2031	-	-	1,603,465.00	-	1,603,465.00
2031-2032	-	-	1,596,635.00	-	1,596,635.00
2032-2033	-	-	1,588,125.00	-	1,588,125.00
2033-2034	-	-	1,605,843.76	-	1,605,843.76
2034-2035	-	-	1,615,500.00	-	1,615,500.00
2035-2036	-	-	1,599,000.00	-	1,599,000.00
2036-2037	-	-	1,625,000.00	-	1,625,000.00
2037-2038	-	-	1,601,250.00	-	1,601,250.00
Total Debt Service Requirements	616,157.50	650.12	18,847,033.76	10,928,100.08	30,391,941.46

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2019

Schedule E-3

City of Manchester, Tennessee
Future Bond Requirements
For the Fiscal Year Ending June 30, 2019

	\$10,620,000 Public Improvement GO Fixed Rate Bonds Series 2010	Total Bond Requirements
<u>Principal Requirements</u>		
2018-2019	10,000.00	10,000.00
2019-2020	10,000.00	10,000.00
2020-2021	10,000.00	10,000.00
2021-2022	10,000.00	10,000.00
2022-2023	10,000.00	10,000.00
2023-2024	10,000.00	10,000.00
2024-2025	10,000.00	10,000.00
2025-2026	10,000.00	10,000.00
2026-2027	10,000.00	10,000.00
2027-2028	10,000.00	10,000.00
2028-2029	10,000.00	10,000.00
2029-2030	10,000.00	10,000.00
2030-2031	1,115,000.00	1,115,000.00
2031-2032	1,155,000.00	1,155,000.00
2032-2033	1,195,000.00	1,195,000.00
2033-2034	1,265,000.00	1,265,000.00
2034-2035	1,330,000.00	1,330,000.00
2035-2036	1,380,000.00	1,380,000.00
2036-2037	1,475,000.00	1,475,000.00
2037-2038	1,525,000.00	1,525,000.00
Total Principal Requirements	10,560,000.00	10,560,000.00
<u>Interest Requirements</u>		
2018-2019	492,930.00	492,930.00
2019-2020	492,630.00	492,630.00
2020-2021	492,305.00	492,305.00
2021-2022	491,980.00	491,980.00
2022-2023	491,655.00	491,655.00
2023-2024	491,305.00	491,305.00
2024-2025	490,905.00	490,905.00
2025-2026	490,505.00	490,505.00
2026-2027	490,105.00	490,105.00
2027-2028	489,705.00	489,705.00
2028-2029	489,305.00	489,305.00
2029-2030	488,885.00	488,885.00
2030-2031	488,465.00	488,465.00
2031-2032	441,635.00	441,635.00
2032-2033	393,125.00	393,125.00
2033-2034	340,843.76	340,843.76
2034-2035	285,500.00	285,500.00
2035-2036	219,000.00	219,000.00
2036-2037	150,000.00	150,000.00
2037-2038	76,250.00	76,250.00
Total Interest Requirements	8,287,033.76	8,287,033.76
Total Debt Requirements	18,847,033.76	18,847,033.76

**City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2019**

Schedule E-3

**City of Manchester, Tennessee
Future Bond Requirements
Refunding 2013**

For the Fiscal Year Ending June 30, 2019

	\$13,885,000 Public Improvement GO Fixed Rate Bonds Series Z-1-A
Principal Requirements	
2018-2019	485,000.00
2019-2020	480,000.00
2020-2021	495,000.00
2021-2022	725,000.00
2022-2023	745,000.00
2023-2024	765,000.00
2024-2025	805,000.00
2025-2026	830,000.00
2026-2027	860,000.00
2027-2028	895,000.00
2028-2029	930,000.00
2029-2030	960,000.00
Total Principal Requirements	8,975,000.00
Interest Requirements	
2018-2019	251,418.76
2019-2020	241,718.76
2020-2021	232,118.76
2021-2022	221,600.00
2022-2023	205,287.50
2023-2024	187,593.76
2024-2025	166,556.26
2025-2026	142,406.26
2026-2027	117,506.26
2027-2028	90,631.26
2028-2029	62,662.50
2029-2030	33,600.00
Total Interest Requirements	1,953,100.08
Total Debt Requirements	10,928,100.08

City of Manchester, Tennessee
 Annual Budget
 For the Fiscal Year Ending June 30, 2019

Schedule E-4

City of Manchester, Tennessee
Future Other Debt Requirements
For the Fiscal Year Ending June 30, 2019

	<i>2016B REFUNDING (Z-4 A Refunded CITY OF MANCHESTER'S PORTION OF Z-4-A PBA BONDS)</i>		
	Principal	Interest	Total
2018-2019	175,000.00	11,200.00	186,200.00
2019-2020	185,000.00	7,700.00	192,700.00
2020-2021	200,000.00	4,000.00	204,000.00
Total Other Debt	560,000.00	22,900.00	582,900.00

**City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2019**

Schedule E-5

City of Manchester Tennessee
Debt Service Schedule
Greenway and Recreational 7-Year Land Purchase Capital Outlay Note
For Fiscal year Ending June 30, 2019

<u>Principal Requirements</u>	First Vision Bank Series 2010 3.85% Interest Rate	Coffee County Bank Series 2010 3.85% Interest Rate	Total
2018-2019		626.02	626.02
Total Principal Requirements	-	626.02	626.02
 <u>Interest Requirements</u>			
2018-2019		24.10	24.10
Total Interest Requirements	-	24.10	24.10
Total Debt Requirements	-	650.12	650.12

City of Manchester, Tennessee
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Schedule G-1

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2018 To June 30, 2019

Account Number	Account Description	2015-2016	2016-2017	2017-2018	2017-2018	2018-2019
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
<u>Revenues</u>						
<u>Intergovernmental</u>						
33700	Coffee County Industrial Park	\$ 17,400	\$ 17,400	\$ 17,400	\$ 17,400	\$ 17,400
	Total Intergovernmental	\$ 17,400	\$ 17,400	\$ 17,400	\$ 17,400	\$ 17,400
<u>Charges for Current Services</u>						
34461	Billing and Admin Fees/Sanitation	\$ 33,493	\$ 35,167	\$ 28,500	\$ 28,500	\$ 28,500
	Total Charges for Current Services	\$ 33,493	\$ 35,167	\$ 28,500	\$ 28,500	\$ 28,500
<u>Other Revenues</u>						
36101	Interest Earnings	\$ 11,662	\$ 28,210	\$ 16,000	\$ 25,000	\$ 16,000
36330	Sale of Equipment/Vehicles	-	16,614	2,500	2,500	3,000
36350	Insurance Recoveries	6,303	-	-	-	-
36530	Loss on Disposal of Fixed Assets	(427)	-	-	-	-
36950	Bad Debts Collections	472	-	1,000	1,000	1,000
36974	Booster Station Revenue	87,500	97,798	-	78,106	-
36975	Water Tower Revenue	153,585	-	-	-	-
36976	Grant Revenue	-	-	-	-	-
36977	Contribution from County	-	-	-	-	-
36978	AT & T Rental Revenue	19,360	-	-	-	19,360
36980	Other Revenues	-	-	-	-	-
36981	Bond Premiums	-	-	-	-	-
36999	Donated Infrastructure	-	1,533,591	250,000	250,000	250,000
	Total Other Revenues	\$ 278,455	\$ 1,676,213	\$ 269,500	\$ 356,606	\$ 289,360
<u>Water & Sewer Revenue</u>						
37111	Inside Res/Metered Water Sales	\$ 763,858	\$ 727,499	\$ 800,000	\$ 800,000	\$ 846,000
37112	Inside Comm/Metered Water Sales	563,752	572,740	575,000	575,000	575,000
37113	Inside Ind/Metered Water Sales	145,619	165,589	160,000	160,000	175,000
37114	Outside Res/Metered Water Sales	729,782	766,768	755,000	755,000	775,000
37115	Outside Comm/Metered Water Sales	136,545	161,357	155,000	155,000	153,000
37116	Outside Ind/Metered Water Sales	372,252	365,367	350,000	350,000	372,000
37117	Unbilled Water	-	-	800	800	800
37121	Ready To Serve	12,617	10,713	12,000	12,000	10,000
37131	Sprinkler Syst/Fire Protection	61,036	61,182	60,500	60,500	60,500
37141	Sales to Hillsville	482,362	454,554	460,000	460,000	485,000
37191	Forfeited Discounts/Penalties	100,420	104,606	100,500	100,500	105,000
37193	Water Service Calls	55,065	56,815	55,000	55,000	53,000
37196	Water Tap Fees	91,726	89,670	45,000	57,000	50,000
37199	Miscellaneous-Water	31,373	30,819	35,000	35,000	32,000
37211	Sewer Chg/Inside Residential	911,321	977,423	985,000	985,000	1,000,000
37212	Sewer Chg/Inside Commercial	636,392	634,366	640,200	640,200	646,000
37213	Sewer Chg/Inside Industrial	255,361	246,438	248,000	248,000	285,000
37214	Sewer Chg/Outside Residential	5,650	6,411	6,000	6,000	7,300
37215	Sewer Chg/Outside Commercial	96,326	125,913	120,000	120,000	100,000
37216	Sewer Chg/Outside Industrial	462,025	432,310	430,000	430,000	450,000
37241	Hillsville Sewer-Unbilled	-	12,376	10,000	13,000	15,000

**City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2019**

Schedule G-1

**City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2018 To June 30, 2019**

Account Number	Account Description	2015-2016	2016-2017	2017-2018	2017-2018	2018-2019
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
37295	Pretreatment Fees	73,710	69,249	72,500	72,500	57,000
37296	Sewer Tap Fees	13,966	12,025	10,000	10,200	10,000
	Total Other Revenues	<u>\$ 6,001,158</u>	<u>\$ 6,084,190</u>	<u>\$ 6,085,500</u>	<u>\$ 6,100,700</u>	<u>\$ 6,262,600</u>
	Total Revenues	<u>\$ 6,330,506</u>	<u>\$ 7,812,970</u>	<u>\$ 6,400,900</u>	<u>\$ 6,503,206</u>	<u>\$ 6,597,860</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2019

Schedule G-1

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2018 To June 30, 2019

Account Number	Account Description	2015-2016 Audited	2016-2017 Audited	2017-2018 Original Budget	2017-2018 Estimated Budget	2018-2019 Approved Budget
	<u>Expenses</u>					
52113	<u>Purification</u>					
	<u>Contractual Services</u>					
241	Electric	\$ 75,743	\$ 83,924	\$ 71,000	\$ 71,000	\$ 78,000
245	Telephone and Telegraph	12,729	7,033	7,250	7,250	7,000
	Total Contractual Services	\$ 88,472	\$ 90,957	\$ 78,250	\$ 78,250	\$ 85,000
	<u>Supplies</u>					
353	Water Purchased for Resale	\$ 1,170,525	\$ 1,182,390	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000
	Total Supplies	\$ 1,170,525	\$ 1,182,390	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000
	<u>Fixed Charges</u>					
541	Provision for Depreciation	\$ 329,760	\$ 467,317	\$ 283,000	\$ 283,000	\$ 283,000
	Total Fixed Charges	\$ 329,760	\$ 467,317	\$ 283,000	\$ 283,000	\$ 283,000
	Total Purification	\$ 1,588,757	\$ 1,740,664	\$ 1,461,250	\$ 1,461,250	\$ 1,468,000
52115	<u>Shop and Maintenance</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 830,799	\$ 914,967	\$ 960,125	\$ 960,125	\$ 1,033,000
113	Salaries - Overtime	48,258	95,176	85,500	85,500	85,500
130	Accrued Benefits	392	16,352	30,000	30,000	30,000
141	OASI Employers Share	62,768	73,152	80,000	80,000	86,000
142	Employee Health Insurance	161,384	144,574	163,000	173,000	193,000
143	Retirement - ING	19,934	15,525	21,000	21,000	21,000
143.001	Retirement - TCRS	18,797	25,972	44,000	44,000	44,000
144	Employee Dental Insurance	11,636	984	-	-	-
145	Employee Life Insurance	1,412	1,252	1,600	1,600	1,000
146	Worker's Compensation	20,943	35,394	21,500	24,500	26,500
147	Unemployment Insurance	1,084	1,120	1,500	1,500	1,500
148	Education/Training/Travel/ Lodging	555	2,895	6,500	6,500	6,500
149	Other Employee Benefits	71,531	(1,257)	5,000	5,000	5,000
	Total Personnel	\$ 1,249,493	\$ 1,326,106	\$ 1,419,725	\$ 1,432,725	\$ 1,533,000
	<u>Contractual Services</u>					
241	Electric	\$ 4,607	\$ 5,195	\$ 4,700	\$ 4,700	\$ 6,000
245	Telephone and Telegraph	2,644	2,220	2,000	2,000	2,300
249	Other Utility Services	616	-	250	250	250
254	Architectural/Engineering Services	16,173	2,959	6,000	6,000	6,000
259	Other Professional Services	25,718	31,966	18,000	18,000	18,000
261	Repair & Maintenance - Motor Vehicles	20,135	22,546	23,550	23,550	27,000
262	Repair & Maintenance - Other Machine	36,883	43,580	32,500	32,500	34,000
265	Repair & Maintenance - Grounds	1,283	(382)	2,500	2,500	2,500
266	Repair & Maintenance - Buildings	730	2,695	5,000	5,000	3,500
269.1	Repair & Maintenance - Water Lines	96,262	120,559	130,500	130,500	150,000
269.2	Repair & Maintenance - Sewer Lines	23,320	24,100	35,500	35,500	35,500
269.3	Radio Equipment Upgrades	-	-	50,000	50,000	35,000

City of Manchester, Tennessee
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Schedule G-1

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2018 To June 30, 2019

Account Number	Account Description	2015-2016 Audited	2016-2017 Audited	2017-2018 Original Budget	2017-2018 Estimated Budget	2018-2019 Approved Budget
	Total Contractual Services	\$ 228,371	\$ 255,438	\$ 310,500	\$ 310,500	\$ 320,050
	<u>Supplies</u>					
312	Small items of Equipment	\$ 8,280	\$ 12,265	\$ 4,000	\$ 4,000	\$ 2,500
324	Household & Janitorial Supplies	809	221	1,000	1,000	1,000
326	Clothing and Uniforms	754	13,871	18,500	18,500	21,500
328	Educational Supplies	15	-	250	250	250
329	Other Operating Supplies	4,457	18,977	4,600	5,500	6,000
331	Gas, Oil, Diesel Fuel and Grease	20,294	22,793	35,500	35,500	35,500
338	Repair Parts - Water/Sewer Lines	37,016	21,400	-	-	-
	Total Supplies	\$ 71,625	\$ 89,527	\$ 63,850	\$ 64,750	\$ 66,750
	<u>Fixed Charges</u>					
511	General Liability Insurance	\$ 11,599	\$ 5,939	\$ 14,575	\$ 14,575	\$ 14,575
533	Machinery and Equipment - Copier	468	818	2,500	2,500	2,500
541	Provision for Depreciation	29,235	8,506	37,000	37,000	37,000
564	State-Annual Maintenance	12,918	10,066	15,000	15,000	15,000
	Total Fixed Charges	\$ 54,220	\$ 25,329	\$ 69,075	\$ 69,075	\$ 69,075
	<u>Capital Outlay</u>					
943	Vehicles	\$ 3,200	\$ 10,400	\$ 20,000	\$ 20,000	\$ 26,000
	Total Capital Outlay	\$ 3,200.00	\$ 10,400	\$ 20,000	\$ 20,000	\$ 26,000
	Total Shop and Maintenance	\$ 1,606,909	\$ 1,706,800	\$ 1,883,150	\$ 1,897,050	\$ 2,014,875
52116	<u>Customer Accounts & Collections</u>					
	<u>Personnel</u>					
111	Regular Employee Salaries	\$ 140,465	\$ 141,505	\$ 150,500	\$ 150,500	\$ 155,000
113	Salaries - Overtime	1,979	4,222	1,750	2,750	2,750
130	Accrued Benefits	60	2,516	2,500	2,500	2,500
141	OASI Employers Share	10,175	10,233	11,700	11,700	12,000
142	Employee Insurance	30,717	30,100	36,000	36,000	41,000
143	Retirement - ING	7,720	8,120	8,100	8,100	8,200
143.001	Retirement - TCRS	1,168	1,614	1,900	1,900	2,000
144	Dental Insurance	2,324	204	-	-	-
145	Death Benefit Plans	245	226	330	330	330
146	Worker's Compensation	233	275	2,000	2,000	2,000
147	Unemployment Insurance	224	144	500	500	500
148	Education	537	914	1,700	1,700	1,700
	Total Personnel	\$ 195,847	\$ 200,073	\$ 216,980	\$ 217,980	\$ 227,980
	<u>Contractual Services</u>					
211	Postage	\$ 32,382	\$ 23,723	\$ 26,700	\$ 26,700	\$ 27,500
221	Printing, Duplicating, and Typing	4,628	6,597	6,000	6,000	6,000
231	Publication Formal/Legal Notices	-	2,307	500	650	1,000
235	Membership, Registration and Tuition	-	-	1,000	1,000	500
239	Dues and Subscriptions	-	-	-	-	-
245	Telephone and Telegraph	501	305	550	550	400

City of Manchester, Tennessee
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For the Fiscal Year Ending June 30, 2019

Schedule G-1

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2018 To June 30, 2019

Account Number	Account Description	2015-2016		2016-2017		2017-2018	2017-2018	2018-2019
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget		
249	Other Utility Services	5,623	5,854	4,500	5,000	6,100		
252	Legal Services	-	-	1,000	1,000	500		
253	Accounting/Auditing Services	5,640	5,640	8,500	8,500	8,500		
254	Architectural/Engineering Services	-	-	-	-	-		
255	Data Processing Support	12,078	14,030	9,500	9,500	9,500		
256	Consultant's Services	-	-	-	-	-		
259	Other Professional Services	2,690	728	2,000	2,000	1,000		
263	Repair and Maintenance - Furniture	4,498	130	1,000	1,000	1,000		
267	Repair and Maintenance - Computer Equipment	3,289	2,955	3,500	3,500	4,000		
	Total Contractual Services	\$ 71,329	\$ 62,269	\$ 64,750	\$ 65,400	\$ 66,000		
	<u>Supplies</u>							
311	Office Supplies	\$ 2,866	\$ 3,400	\$ 2,500	\$ 2,500	\$ 2,500		
312	Small Items of Equipment	1,314	1,097	1,500	1,500	1,500		
319	Other Supplies and Materials	9	-	-	-	-		
324	Household & Janitorial Supplies	-	-	-	-	-		
326	Clothing and Uniforms	-	178	900	900	-		
331	Gas, Oil, Diesel Fuel and Grease	5,124	5,202	5,000	5,000	5,300		
	Total Supplies	\$ 9,313	\$ 9,877	\$ 9,900	\$ 9,900	\$ 9,300		
	<u>Fixed Charges</u>							
511	General Liability Insurance	\$ 1,289	\$ 306	\$ 2,000	\$ 2,000	\$ 2,000		
512	Professional Liability/Surety Bond	300	581	300	300	300		
521	Building Insurance	-	-	500	500	500		
522	Vehicle Insurance	-	-	5,500	5,500	5,500		
533	Machinery & Equip-Copier	-	-	500	500	500		
541	Provision for Depreciation	3,660	4,590	8,000	8,000	8,000		
	Total Fixed Charges	\$ 5,249	\$ 5,477	\$ 16,800	\$ 16,800	\$ 16,800		
	<u>Debt Service</u>							
693	Amortization of Bond Premium	\$ -	\$ -	\$ -	\$ -	\$ -		
699	Amortization of Loss on Refunding	-	-	-	-	-		
	Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -		
	<u>Grants, Contributions and Other</u>							
741	Bad Debt Expense	\$ 4,549	\$ 5,797	\$ 7,900	\$ 7,900	\$ 7,900		
	Total Grants, Contributions and Other	\$ 4,549	\$ 5,797	\$ 7,900	\$ 7,900	\$ 7,900		
	<u>Capital Outlay</u>							
913	Land Rights & Easements	\$ -	\$ 78	\$ -	\$ 50	\$ 50		
943	Water Vehicles	-	-	-	-	-		
947	Office Machinery and Equipment	626	5,700	1,000	1,000	1,000		
	Total Capital Outlay	\$ 626	\$ 5,778	\$ 1,000	\$ 1,050	\$ 1,050		
	Total Customer Accounts and Collections	\$ 286,913	\$ 289,271	\$ 317,330	\$ 319,030	\$ 329,030		
52213	<u>Sewer Treatment and Disposal</u>							
	<u>Personnel</u>							
111	Regular Employee Salaries	\$ 128,062	\$ 135,221	\$ 139,000	\$ 139,000	\$ 143,000		

City of Manchester, Tennessee
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Schedule G-1

City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
July 1, 2018 To June 30, 2019

Account Number	Account Description	2015-2016		2016-2017		2017-2018	2017-2018	2018-2019
		Audited	Audited	Audited	Audited	Original Budget	Estimated Budget	Approved Budget
113	Salaries - Overtime	14,067	14,316	15,000	15,000	15,000	15,000	15,000
130	Accrued Benefits	121	5,031	1,500	1,500	1,500	1,500	1,500
141	OASI Employers Share	10,408	10,694	11,800	11,800	11,800	11,800	12,100
142	Employee Health Insurance	26,712	24,119	28,500	32,000	28,500	32,000	27,500
143	Retirement - ING	10,014	10,396	11,000	11,000	11,000	11,000	7,650
143.001	Retirement - TCRS	-	-	-	400	-	400	3,000
144	Employee Dental Insurance	2,104	185	-	-	-	-	-
145	Employee Life Insurance	207	193	255	255	255	255	200
146	Worker's Compensation Insurance	3,019	5,971	5,000	5,000	5,000	5,000	5,500
147	Unemployment Insurance	144	96	450	450	450	450	450
148	Education and Training	905	720	2,450	2,450	2,450	2,450	2,450
	Total Personnel	\$ 195,763	\$ 206,942	\$ 214,955	\$ 218,855	\$ 214,955	\$ 218,855	\$ 218,350
	<u>Contractual Services</u>							
239	Dues and Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
241	Electric	275,024	296,782	265,000	265,000	265,000	265,000	271,000
245	Telephone	1,991	938	1,000	1,000	1,000	1,000	1,000
262	Repair & Maint - Other Machinery	50,851	74,357	55,000	55,000	55,000	55,000	59,000
	Total Contractual Services	\$ 327,866	\$ 372,077	\$ 321,000	\$ 321,000	\$ 321,000	\$ 321,000	\$ 331,000
	<u>Supplies</u>							
312	Small Items of Equipment	\$ 1,355	\$ 235	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
322	Chemical, Lab and Medical Supplies	31,579	34,832	39,000	39,000	39,000	39,000	35,000
326	Clothing and Uniforms	60	174	900	900	900	900	-
329	Other Operating Supplies	83	-	150	150	150	150	-
331	Gas, Oil, Diesel Fuel and Grease	4,993	2,992	7,000	7,000	7,000	7,000	4,000
362	Wastewater Pretreatment	29,426	25,522	25,500	25,500	25,500	25,500	37,600
	Total Supplies	\$ 67,496	\$ 63,755	\$ 73,550	\$ 73,550	\$ 73,550	\$ 73,550	\$ 77,600
	<u>Fixed Charges</u>							
511	General Liability Insurance - Sewer	\$ 19,332	\$ 12,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 19,400
541	Provision for Depreciation	1,030,229	1,071,802	1,060,000	1,060,000	1,060,000	1,060,000	1,060,000
564	State-Annual Maintenance Fee	11,846	12,814	13,250	13,250	13,250	13,250	14,000
566	State Sanitary Survey Fees	-	-	8,500	8,500	8,500	8,500	8,500
	Total Fixed Charges	\$ 1,061,407	\$ 1,096,616	\$ 1,113,750	\$ 1,113,750	\$ 1,113,750	\$ 1,113,750	\$ 1,101,900
	<u>Capital Outlay</u>							
943	Sewer Vehicles	\$ 1,298	\$ 1,041	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Capital Outlay	\$ 1,298.00	\$ 1,041	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Sewer Treatment and Disposal	\$ 1,653,830	\$ 1,740,431	\$ 1,723,255	\$ 1,727,155	\$ 1,723,255	\$ 1,727,155	\$ 1,728,850
52218	<u>Mechanical Maintenance</u>							
	<u>Personnel</u>							
111	Regular Employee Salaries	\$ 76,419	\$ 53,306	\$ 83,000	\$ 83,000	\$ 83,000	\$ 83,000	\$ 43,750
113	Salaries - Overtime	17,738	14,474	15,000	15,000	15,000	15,000	6,000
130	Accrued Benefits	30	1,258	5,861	5,861	5,861	5,861	5,861
141	OASI Employers Share	6,983	5,067	7,500	7,500	7,500	7,500	4,500

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City of Manchester, Tennessee
Water and Sewer Fund 413
Statement of Proposed Operations
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Account Number	Account Description	2015-2016		2016-2017		2017-2018	2017-2018	2018-2019
		Audited	Audited	Audited	Audited	Original Budget	Estimated Budget	Approved Budget
142	Employee Health Insurance	10,839	6,714	16,000	18,000	5,500		
143	Retirement - ING	-	-	-	-	-		
143.001	Retirement - TCRS	3,419	4,724	5,200	5,200	3,100		
144	Employee Dental Insurance	1,103	123	-	-	-		
145	Employee Life Insurance	138	235	160	160	50		
146	Worker's Compensation	-	-	150	150	150		
147	Unemployment Insurance	96	190	400	400	400		
	Total Personnel	\$ 116,765	\$ 86,091	\$ 133,271	\$ 135,271	\$ 69,311		
	Contractual Services							
322	Chemical, Lab & Med supplies	\$ -	\$ -	\$ -	\$ -	\$ -		
326	Clothing and Uniforms	-	322	600	600	-		
329	Other Operating Supplies	1,732	4,078	3,000	3,000	3,000		
331	Gas, Oil, Diesel Fuel and Grease	1,417	1,488	1,500	1,500	1,500		
	Total Contractual Services	\$ 3,149	\$ 5,888	\$ 5,100	\$ 5,100	\$ 4,500		
	Fixed Charges							
541	Provision for Depreciation	\$ 2,205	\$ 2,205	\$ 3,000	\$ 3,000	\$ 3,000		
	Total Fixed Charges	\$ 2,205	\$ 2,205	\$ 3,000	\$ 3,000	\$ 3,000		
	Total Mechanical Maintenance	\$ 122,119	\$ 94,184	\$ 141,371	\$ 143,371	\$ 76,811		
49100	Debt Service							
630	Bond Interest	\$ 453,910	\$ 521,997	\$ 309,445	\$ 309,445	\$ 274,275		
49200								
650	SRF -Base Loan Interest	-	-	123,242	123,242	107,753		
664	USDA Loan Interest-Water Tank	13,951	12,981	12,982	12,982	10,577		
665	USDA Loan Interest	37,928	37,270	37,278	37,278	35,901		
700	Bond Issuance Costs	-	-	-	-	-		
49501		-	-	-	-	-		
690	Other Debt Service	-	58,035	-	-	-		
691	Bank Service Charges	1,013	1,013	2,000	2,000	2,000		
	Total Debt Service	\$ 506,802	\$ 631,296	\$ 484,947	\$ 484,947	\$ 430,506		
	Total Expenses	\$ 5,765,330	\$ 6,202,646	\$ 6,011,303	\$ 6,032,803	\$ 6,048,072		
	Revenues Over (Under) Expenses	\$ 565,176	\$ 1,610,324	\$ 389,597	\$ 470,403	\$ 549,788		
	Convert to Cash Basis:							
	Principal Payments	(847,654)	(847,654)	(895,543)	(895,543)	(1,194,829)		
	Depreciation	1,395,089	1,554,420	1,391,000	1,391,000	1,391,000		
	Total Conversion to Cash Basis	1,112,611	2,317,090	885,054	965,860	745,959		
	Estimated Beginning Net Assets July 1	\$ 20,206,144	\$ 20,958,768	\$ 23,340,600	\$ 23,340,600	\$ 23,811,003		
	Restatement	187,448	771,508					
	Estimated Ending Net Assets June 30	\$ 20,958,768	\$ 23,340,600	\$ 23,730,197	\$ 23,811,003	\$ 24,360,791		

**City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2019**

Schedule G-2

**City of Manchester, Tennessee
Water and Sewer Fund
Future Bond Requirements
For the Fiscal Year Ending June 30, 2019**

	2014 REFUNDING		
	\$5,215,000	\$5,620,000	
	Fixed Rate	Fixed Rate	Total Bond
	Bonds Series Z-1-A	Bonds Series 2010	Requirements
<u>Principal Requirements</u>			
2018-2019	475,000.00	20,000.00	495,000.00
2019-2020	495,000.00	20,000.00	515,000.00
Total Principal Requirements	<u>\$ 970,000.00</u>	<u>\$ 40,000.00</u>	<u>\$ 1,010,000.00</u>
<u>Interest Requirements</u>			
2018-2019	38,800.00	1,250.00	40,050.00
2019-2020	19,800.00	650.00	20,450.00
Total Interest Requirements	58,600.00	1,900.00	60,500.00
Total Debt Requirements	<u>1,028,600.00</u>	<u>41,900.00</u>	<u>1,070,500.00</u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2019

Schedule G-3

City of Manchester, Tennessee
Water and Sewer Fund
WWTP Loans
For the Fiscal Year Ending June 30, 2019

	38 yrs USDA \$1,348,000 3.25%	20 yrs SRF \$7,500,000 2.16%	Total Payments
Principal Requirements			
2018-2019	23,590.09	353,839.20	377,429.29
2019-2020	24,307.61	361,557.60	385,865.21
2020-2021	25,046.96	369,445.20	394,492.16
2021-2022	25,808.78	377,504.40	403,313.18
2022-2023	26,593.78	385,740.00	412,333.78
2023-2024	27,402.65	394,154.40	421,557.05
2024-2025	28,236.13	402,753.60	430,989.73
2025-2026	29,094.94	411,540.00	440,634.94
2026-2027	29,979.92	420,517.20	450,497.12
2027-2028	30,891.78	429,691.20	460,582.98
2028-2029	31,831.39	439,064.40	470,895.79
2029-2030	32,799.57	448,642.80	481,442.37
2030-2031	33,797.19	356,300.00	390,097.19
2031-2032	34,825.16	-	34,825.16
2032-2033	35,884.40	-	35,884.40
2033-2034	36,975.85	-	36,975.85
2034-2035	38,100.52	-	38,100.52
2035-2036	39,259.38	-	39,259.38
2036-2037	40,453.49	-	40,453.49
2037-2038	41,683.94	-	41,683.94
2038-2039	42,951.77	-	42,951.77
2039-2040	44,258.21	-	44,258.21
2040-2041	45,604.36	-	45,604.36
2041-2042	46,991.46	-	46,991.46
2042-2043	48,420.74	-	48,420.74
2043-2044	49,893.51	-	49,893.51
2044-2045	51,411.07	-	51,411.07
2045-2046	52,974.78	-	52,974.78
2046-2047	54,586.07	-	54,586.07
2047-2048	56,246.35	-	56,246.35
2048-2049	57,957.13	-	57,957.13
2049-2050	19,570.15	-	19,570.15
Total Principal Requirements	1,207,429.13	5,150,750.00	6,358,179.13
Interest Requirements			
2018-2019	35,900.82	107,753.19	143,654.01
2019-2020	35,279.30	100,033.85	135,313.15
2020-2021	34,444.01	92,146.13	126,590.14
2021-2022	33,682.19	84,086.31	117,768.50
2022-2023	32,897.23	75,850.70	108,747.93
2023-2024	32,175.80	67,435.41	99,611.21
2024-2025	31,254.89	58,836.54	90,091.43
2025-2026	30,396.10	50,050.08	80,446.18
2026-2027	29,511.16	41,071.94	70,583.10
2027-2028	28,677.14	31,897.95	60,575.09
2028-2029	27,659.75	22,523.82	50,183.57
2029-2030	26,691.57	12,945.20	39,636.77
2030-2031	25,694.00	3,327.95	29,021.95
2031-2032	24,733.01	-	24,733.01
2032-2033	23,606.81	-	23,606.81
2033-2034	22,515.36	-	22,515.36
2034-2035	21,390.75	-	21,390.75
2035-2036	20,286.69	-	20,286.69
2036-2037	19,037.84	-	19,037.84
2037-2038	17,807.43	-	17,807.43
2038-2039	16,539.58	-	16,539.58
2039-2040	15,274.19	-	15,274.19

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2019

Schedule G-3

2040-2041	13,887.09	-	13,887.09
2041-2042	12,500.01	-	12,500.01
2042-2043	11,070.76	-	11,070.76
2043-2044	9,623.48	-	9,623.48
2044-2045	8,080.49	-	8,080.49
2045-2046	6,516.81	-	6,516.81
2046-2047	4,905.62	-	4,905.62
2047-2048	3,253.28	-	3,253.28
2048-2049	1,534.60	-	1,534.60
2049-2050	122.29	-	122.29
Total Interest Requirements	<u>656,950.05</u>	<u>747,959.07</u>	<u>1,404,909.12</u>
Total Debt Requirements	<u>1,864,379.18</u>	<u>5,898,709.07</u>	<u>7,763,088.25</u>

**City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2019**

Schedule G-4

**City of Manchester, Tennessee
Water and Sewer Fund
Water Tank
For the Fiscal Year Ending June 30, 2019**

	39 yrs USDA \$943,000 3.25%	Total Payments
\$943,000 - Loan		
<u>Principal Requirements</u>		
2018-2019	32,399.00	32,399.00
2019-2020	33,468.00	33,468.00
2020-2021	34,572.00	34,572.00
2021-2022	35,712.00	35,712.00
2022-2023	36,891.00	36,891.00
2023-2024	38,108.00	38,108.00
2024-2025	39,365.00	39,365.00
2025-2026	40,663.00	40,663.00
2026-2027	42,005.00	42,005.00
2027-2028	19,355.00	19,355.00
Total Principal Requirements	<u>352,538.00</u>	<u>352,538.00</u>
<u>Interest Requirements</u>		
2018-2019	10,576.14	10,576.14
2019-2020	9,630.48	9,630.48
2020-2021	8,600.13	8,600.13
2021-2022	7,562.97	7,562.97
2022-2023	6,491.61	6,491.61
2023-2024	5,399.63	5,399.63
2024-2025	4,241.64	4,241.64
2025-2026	3,060.69	3,060.69
2026-2027	1,840.80	1,840.80
2027-2028	582.24	582.24
Total Interest Requirements	<u>57,986.33</u>	<u>57,986.33</u>
Total Debt Requirements	<u><u>410,524.33</u></u>	<u><u>410,524.33</u></u>

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2019

City of Manchester, Tennessee
Water and Sewer Fund
\$5M New Money 2016B
For the Fiscal Year Ending June 30, 2019

\$5,000,000	2016B Bonds	Total Payments
<u>Principal Requirements</u>		
2018-2019	235,000.00	235,000.00
2019-2020	240,000.00	240,000.00
2020-2021	245,000.00	245,000.00
2021-2022	250,000.00	250,000.00
2022-2023	260,000.00	260,000.00
2023-2024	265,000.00	265,000.00
2024-2025	270,000.00	270,000.00
2025-2026	275,000.00	275,000.00
2026-2027	280,000.00	280,000.00
2027-2028	285,000.00	285,000.00
2028-2029	295,000.00	295,000.00
2029-2030	300,000.00	300,000.00
2030-2031	305,000.00	305,000.00
2031-2032	315,000.00	315,000.00
2032-2033	325,000.00	325,000.00
2033-2034	330,000.00	330,000.00
2034-2035	335,000.00	335,000.00
2035-2036	300,000.00	300,000.00
2036-2037	300,000.00	300,000.00
Total Principal Requirements	<u>\$ 5,410,000.00</u>	<u>\$ 5,410,000.00</u>
<u>Interest Requirements</u>		
2018-2019	117,925.00	117,925.00
2019-2020	113,225.00	113,225.00
2020-2021	108,425.00	108,425.00
2021-2022	103,525.00	103,525.00
2022-2023	93,525.00	93,525.00
2023-2024	88,325.00	88,325.00
2024-2025	83,025.00	83,025.00
2025-2026	77,625.00	77,625.00
2026-2027	72,125.00	72,125.00
2027-2028	66,525.00	66,525.00
2028-2029	60,825.00	60,825.00
2029-2030	54,925.00	54,925.00
2030-2031	48,925.00	48,925.00
2031-2032	42,825.00	42,825.00
2032-2033	36,525.00	36,525.00
2033-2034	29,212.50	29,212.50
2034-2035	21,787.50	21,787.50
2035-2036	14,250.00	14,250.00
2036-2037	7,125.00	7,125.00
Total Interest Requirements	<u>\$ 1,240,650.00</u>	<u>\$ 1,240,650.00</u>
Total Debt Requirements	<u>\$ 6,650,650.00</u>	<u>\$ 6,650,650.00</u>

**City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2019**

**City of Manchester, Tennessee
Water and Sewer Fund
Series 2017 Bonds
For the Fiscal Year Ending June 30, 2019**

\$5,730,000	Series 2017 Bonds	Total Payments
<u>Principal Requirements</u>		
2018-2019	55,000.00	55,000.00
2019-2020	55,000.00	55,000.00
2020-2021	650,000.00	650,000.00
2021-2022	665,000.00	665,000.00
2022-2023	670,000.00	670,000.00
2023-2024	705,000.00	705,000.00
2024-2025	705,000.00	705,000.00
2025-2026	715,000.00	715,000.00
2026-2027	740,000.00	740,000.00
2027-2028	760,000.00	760,000.00
Total Principal Requirements	\$ 5,720,000.00	\$ 5,720,000.00
 <u>Interest Requirements</u>		
2018-2019	116,300.00	116,300.00
2019-2020	115,200.00	115,200.00
2020-2021	114,100.00	114,100.00
2021-2022	101,100.00	101,100.00
2022-2023	87,800.00	87,800.00
2023-2024	74,400.00	74,400.00
2024-2025	60,300.00	60,300.00
2025-2026	46,200.00	46,200.00
2026-2027	31,900.00	31,900.00
2027-2028	17,100.00	17,100.00
Total Interest Requirements	\$ 764,400.00	\$ 764,400.00
 Total Debt Requirements	\$ 6,484,400.00	\$ 6,484,400.00

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2019

Schedule H-1

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 01, 2018 to June 30, 2019

Account Number	Account Description	2015-2016 Audited	2016-2017 Audited	2017-2018 Original Budget	2017-2018 Estimated Budget	2018-2019 Approved Budget
<u>Revenues and Other Sources</u>						
<u>Local Taxes</u>						
40110	Current Property Taxes	\$ 2,326,772	\$ 2,502,309	\$ 2,225,000	\$ 2,251,000	\$ 2,349,210
40120	Trustee's Collections-Prior Year	75,116	77,853	75,000	75,000	75,000
	Bankruptcy	824	2,439	350	350	350
40130	Cir Clk/Master-Prior Year	39,620	34,861	31,000	31,000	31,000
40140	Interest & Penalty	28,041	25,323	25,000	25,000	25,000
40161	Payments in lieu of taxes-T.V.A.	149	160	150	150	150
40162	Payments-Utilities	2,585	48	2,200	2,200	2,200
40163	Payments in lieu of taxes - Other	1,460	1,503	700	700	700
40210	Local Option Sales Tax	1,672,520	2,249,783	1,435,000	1,801,500	1,600,600
40275	Mixed Drink Tax	-	-	2,000	2,000	2,000
40350	Telecommunications	723	768	600	600	600
	Total Local Taxes	\$ 4,147,810	\$ 4,895,047	\$ 3,797,000	\$ 4,189,500	\$ 4,086,810
<u>Licenses and Permits</u>						
41110	Marriage Licenses	\$ 685	\$ 788	\$ 650	\$ 650	\$ 650
	Total Licenses and Permits	\$ 685	\$ 788	\$ 650	\$ 650	\$ 650
<u>Charges for Current Services</u>						
43511	Tuition - Regular Day Students	\$ 22,868	\$ 20,877	\$ 22,000	\$ 22,000	\$ 22,000
43570	Receipts from Individual Schools	-	-	4,500	4,500	-
43581	Community Services - E.S.P.	122,411	124,227	132,500	132,500	120,000
43583	TBI Criminal Background Fee	-	-	-	-	-
	Total Charges for Current Services	\$ 145,279	\$ 145,104	\$ 159,000	\$ 159,000	\$ 142,000
<u>Other Local Revenues</u>						
44110	Interest Income	\$ 4,093	\$ 4,583	\$ 4,000	\$ 4,000	\$ 4,000
44120	Lease/Rentals	-	-	-	-	-
44130	Sale of Materials and Supplies	-	96	-	-	-
44146	E-Rate Funding	4,673	-	-	-	-
44170	Miscellaneous Refunds	58,957	22,962	16,000	16,000	20,000
44560	Damages Recovered from Indv.	-	-	500	500	500
44570	Cont. & Gifts	6,132	6,150	2,500	6,250	2,500
44590	Other	-	3,767	4,000	6,500	-
	Total Other Local Revenues	\$ 73,855	\$ 37,558	\$ 27,000	\$ 33,250	\$ 27,000
<u>State Education Funds</u>						
46511	Basic Education Program	\$ 6,236,110	\$ 6,802,000	\$ 7,059,000	\$ 7,059,000	\$ 7,452,000
46515	Early Childhood Ed. Program	277,456	277,456	277,456	277,456	277,456
46590	Other State Ed. Funds - Safe Schools	10,009	-	7,470	7,530	-
46590	Other State Education Funds CSH	-	-	81,000	81,000	81,000
46590	Other State Education FundsFRC	-	-	59,223	59,223	59,223
46590	Other State Education Funds-Technology	-	-	-	-	-
46590	Other State Education Funds-LEAPS	-	-	-	10,470	7,530
46590	Other State Education Funds	296,695	278,893	10,470	107,377	-
46595	Student Mgmt. System	-	-	-	-	-

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2019

Schedule H-1

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 01, 2018 to June 30, 2019

Account Number	Account Description	2015-2016	2016-2017	2017-2018	2017-2018	2018-2019
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
46610	Regular Career Ladder	47,852	44,002	44,129	44,129	32,000
46612	Extended Career Ladder	-	-	-	-	-
	21st Century Grant	-	-	150,000	-	107,377
46630	Energy Efficient Grant	-	-	-	-	-
	Total State Education Funds	\$ 6,868,122	\$ 7,402,351	\$ 7,688,748	\$ 7,646,185	\$ 8,016,586
<u>Other State Revenues</u>						
46840	Alcoholic Beverage Tax	\$ 1,163	\$ 1,495	\$ 1,000	\$ 1,000	\$ 1,000
	Total Other State Revenues	\$ 1,163	\$ 1,495	\$ 1,000	\$ 1,000	\$ 1,000
<u>Federal Government</u>						
47131	Vocational Basic Grant	\$ -	\$ -	\$ -	\$ -	\$ -
47143	Special Ed. - Excess Cost Funds	34,244	23,692	23,000	23,000	11,000
47145	Special Ed.P/S-Excess Cost Funds	-	-	16,000	16,000	-
47590	Other Federal thru State-SNAP Grant	-	37,025	-	-	-
47990	TAP Grant	608,791	723,602	435,000	604,770	-
	Total Federal Government	\$ 643,035	\$ 784,319	\$ 474,000	\$ 643,770	\$ 11,000
	Total Revenues	\$ 11,879,949	\$ 13,266,662	\$ 12,147,398	\$ 12,673,355	\$ 12,285,046
<u>Other Sources</u>						
49700	Insurance Recovery	\$ -	\$ -	\$ -	\$ -	\$ -
49800	Transfer from Fed. Ind. Costs	-	-	-	-	-
49810	City General Fund Transfers	1,678,467	1,678,467	1,678,467	1,858,467	1,858,467
	Request for Liquor by Drink Tax from City	-	-	-	-	-
	Total Other Sources	\$ 1,678,467	\$ 1,678,467	\$ 1,678,467	\$ 1,858,467	\$ 1,858,467
	Total Revenues and Other Sources	\$ 13,558,416	\$ 14,945,129	\$ 13,825,865	\$ 14,531,822	\$ 14,143,513

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2019

Schedule H-1

City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 01, 2018 to June 30, 2019

Account Number	Account Description	2015-2016 Audited	2016-2017 Audited	2017-2018 Original Budget	2017-2018 Estimated Budget	2018-2019 Approved Budget
<u>Expenditures and Other Uses</u>						
71000	Instructional Expenditures					
71100	Regular Instruction Program					
116	Teachers	\$ 4,360,701	\$ 4,828,160	\$ 4,158,889	\$ 4,260,859	\$ 4,235,939
116	Teachers-TAP Performance	-	-	300,000	379,270	-
116	Teachers-AugN Mentor Aug	-	-	13,500	13,500	-
116	Teachers-AugS Master Aug	-	-	20,000	20,000	-
116	Teachers-TAPS Master Sal	-	-	173,525	181,600	-
	Teachers-CCLM	-	-	-	-	-
116	Teachers-Instructional Coaches	-	-	-	-	132,099
117	Career Ladder Program	22,599	22,166	23,000	23,000	15,000
127	Extended Career Ladder	8,000	-	-	-	-
128	Homebound	-	-	5,000	5,000	5,000
162	Clerical Personnel	100,041	100,408	107,116	107,116	106,775
163	Educational Assistants	175,472	173,880	185,776	185,776	180,000
	Educational Assistants-CCLE	-	-	-	-	-
188	Bonus Payments	-	-	-	-	-
189	Other Salaries	33,120	38,029	40,800	40,800	40,800
195	Certified Substitute Teachers	34,160	38,804	45,000	50,000	55,000
198	Non-Cert. Substitute Teachers	70,910	57,540	80,000	80,000	90,000
198	Non-Cert. Substitute Teachers-TAP	-	-	-	4,230	-
201	Social Security	285,297	305,190	288,026	283,026	292,207
201	Social Security-AUGN	-	-	1,240	2,240	-
201	Social Security-AUGS	-	-	837	1,337	-
201	Social Security-TAP	-	-	18,600	21,950	-
201	Social Security-TAPS	-	-	12,836	11,836	-
	Social Security-CCLE	-	-	-	-	-
	Social Security-CCLM	-	-	-	-	-
204	State Retirement	399,106	423,226	404,377	399,377	486,915
204	State Retirement-AUGN	-	-	1,816	2,816	-
204	State Retirement-AUGS	-	-	1,226	1,726	-
204	State Retirement TAP	-	-	27,240	29,240	-
204	State Retirement TAPS	-	-	18,798	17,798	-
	State Retirement CCLM	-	-	-	-	-
203	Life Insurance	3,246	3,023	3,500	3,500	3,880
203	Life Insurance TAPS	-	-	144	144	-
203	Life Insurance TAP	-	-	-	-	-
207	Medical Insurance	676,295	752,809	806,106	828,106	958,549
207	Medical Insurance TAPS	-	-	21,324	21,224	-
207	Medical Insurance TAP	-	-	-	-	-
208	Dental Insurance	38,778	37,968	41,432	41,432	45,881
208	Dental Insurance TAPS	-	-	1,500	1,500	-
208	Dental Insurance TAP	-	-	-	-	-
210	Unemployment Compensation	6,225	5,985	8,216	8,216	8,480
210	Unemployment Compensation-AUGN	-	-	100	300	400
210	Unemployment Compensation-TAPS	-	-	400	400	-

**City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2019**

Schedule H-1

**City of Manchester, Tennessee
General Purpose School Fund
Statement of Proposed Operations
July 01, 2018 to June 30, 2019**

Account Number	Account Description	2015-2016	2016-2017	2017-2018	2017-2018	2018-2019
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
210	Unemployment Compensation TAP	-	-	-	500	-
210	Unemployment Compensation AUGS	-	-	100	300	-
211	Local Retirement	8,919	8,378	10,000	10,000	10,000
212	Empl. Medicare Liability	66,433	71,376	67,362	67,362	68,366
212	Empl. Medicare Liability-AUGS	-	-	290	687	-
212	Empl. Medicare Liability TAP	-	-	4,350	6,810	-
212	Empl. Medicare Liability TAPS	-	-	2,898	2,608	-
212	Empl. Medicare Liability AUGN	-	-	196	644	-
	Empl. Medicare Liability CCLE	-	-	-	-	-
	Empl. Medicare Liability CCLM	-	-	-	-	-
299	Other Fringe Benefits	39,900	42,856	41,000	44,500	45,000
299	Other Fringe Benefits TAP	-	-	-	-	1,500
299	Other Fringe Benefits TAPS	-	-	1,500	1,610	-
336	Maintenance/repair of Equipment	-	-	1,500	1,500	1,500
350	Internet Connectivity	-	-	36,060	36,060	36,060
336	Maintenance/repair of Equipment-DPP	-	-	-	-	-
399	Other Contracted Services	130,451	105,693	55,000	55,000	60,000
399	Other Contracted Services-DPP	-	-	-	-	-
399	Other Contracted Services-RTI	-	-	-	-	-
399	Other Contracted Services-TAP	-	-	-	-	-
429	Instructional Supplies	61,911	78,643	121,000	121,000	125,000
429	Instructional Supplies-RTI	-	-	-	-	-
429	Instructional Supplies-TAP	-	-	-	-	-
429	Instructional Supplies-CCLE	-	-	-	-	-
429	Instructional Supplies-CCLM	-	-	-	-	-
430	Textbooks-Electronic	-	-	20,000	20,000	40,000
449	Textbooks	52,025	55,778	30,000	30,000	40,000
449	Textbooks-RTI	-	-	-	-	-
471	Software	-	-	-	-	55,000
499	Other Supplies/SAFE	-	-	-	7,430	7,430
499	Other Supplies/Materials	4,818	8,521	4,000	4,000	4,000
499	Other Supplies/Materials-DPP	-	-	-	-	-
499	Other Supplies/Materials-TAP	-	-	-	-	-
599	Other Charges	-	19,981	-	-	500
722	Instructional Equipment	3,313	-	5,000	5,000	5,000
722	Instructional Equipment SpEd IPAD Minis	-	-	-	-	-
722	Instructional Equipment-DPP	-	-	-	-	-
722	Instructional Equipment-RTI	-	-	-	-	-
722	Instructional Equipment--TAP	-	-	-	-	-
	Total Regular Instruction Program	\$ 6,581,720	\$ 7,178,414	\$ 7,210,580	\$ 7,442,330	\$ 7,156,281
71150	<u>Alternative Instruction Program</u>					
116	Teachers	\$ 29,770	\$ 24,321	\$ 25,225	\$ 25,725	\$ 26,248
201	Social Security	1,107	1,508	1,564	1,564	1,628
204	State Retirement	1,433	2,199	2,291	2,336	2,746
206	Life Insurance	23	16	18	18	18

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Account Number	Account Description	2015-2016	2016-2017	2017-2018	2017-2018	2018-2019
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
207	Medical Insurance	4,313	3,179	3,497	3,497	3,760
208	Dental Insurance	281	211	233	233	250
210	Unemployment Compensation	81	23	100	100	100
212	Employer Medicare	432	353	366	366	381
299	Other Fringe Benefits	325	250	250	275	300
	Total Alternative Instruction Program	\$ 37,765	\$ 32,060	\$ 33,544	\$ 34,114	\$ 35,431
71200 Special Education Program						
116	Teachers	\$ 558,601	\$ 560,559	\$ 623,270	\$ 613,270	\$ 641,783
117	Career Ladder Program	4,193	3,750	3,751	4,501	5,500
127	Career Ladder - Ext. Contracts	-	-	-	-	-
128	Homebound Teachers	-	-	-	-	-
163	Educational Assistants	157,861	158,028	167,124	156,124	203,758
171	Speech Pathologist	134,719	137,906	142,726	146,726	146,819
188	Bonus Payments	-	-	-	-	-
189	Other Salaries	31,212	31,758	32,891	34,091	-
189	Other Salaries-Sick	-	-	-	-	-
195	Certified Substitute Teachers	-	-	3,000	3,000	3,000
201	Social Security	51,792	51,871	60,311	60,311	62,054
204	State Retirement	64,646	63,520	83,895	62,895	99,364
206	Life Insurance	771	687	750	810	790
207	Medical Insurance	204,772	198,869	225,000	246,000	238,415
208	Dental Insurance	9,799	9,020	10,000	10,700	10,600
210	Unemployment Compensation	1,487	1,261	2,400	2,400	2,400
211	Local Retirement	6,296	6,373	6,600	6,800	7,000
212	Employer Medicare Liability	12,113	12,131	14,106	14,106	14,513
299	Other Fringe Benefits	7,625	7,681	7,700	9,700	8,500
336	Maintenance & Repair of Equip.	-	-	-	-	-
399	Other Contracted Services	45,961	-	-	-	-
429	Instructional Supplies	17,152	28,838	5,000	5,000	5,000
449	Textbooks	-	-	-	-	-
499	Other Supplies/Materials	-	-	11,000	11,000	11,000
599	Other Charges	2,057	2,938	3,000	3,000	3,000
725	Special Ed. Equipment	42,639	341	-	-	-
	Total Special Education Program	\$ 1,353,696	\$ 1,275,531	\$ 1,402,524	\$ 1,390,434	\$ 1,463,496
71300 Vocational Education Program						
116	Teachers	\$ -	\$ -	\$ -	\$ -	\$ -
201	Social Security	-	-	-	-	-
212	Medicare	-	-	-	-	-
429	Instructional Materials	-	-	-	-	-
730	Instructional Equipment	-	-	-	-	-
	Total Vocational Education Program	\$ -	\$ -	\$ -	\$ -	\$ -

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		Audited		Audited		Original Budget		Estimated Budget		Approved Budget	
71400	<u>Student Body Education Program</u>										
499	Other Supplies and Materials	\$ 17,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
599	Other Charges	1,363	230	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
	Total Student Body Education Program	\$ 18,363	\$ 230	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
	Total Instructional Expenditures	\$ 7,991,544	\$ 8,486,235	\$ 8,648,648	\$ 8,868,878	\$ 8,868,878	\$ 8,868,878	\$ 8,868,878	\$ 8,868,878	\$ 8,657,208	\$ 8,657,208
72000	<u>Support Services</u>										
72110	<u>Attendance</u>										
105	Supervisor/Director	\$ 73,582	\$ 73,582	\$ 75,616	\$ 77,116	\$ 77,116	\$ 77,116	\$ 77,116	\$ 77,116	\$ 77,082	\$ 77,082
117	Career Ladder Program	-	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
121	Data Processing Personnel	-	-	-	-	-	-	-	-	-	-
127	Extended Career Ladder	-	-	-	-	-	-	-	-	-	-
162	Clerical Personnel	-	-	-	-	-	-	-	-	-	-
188	Bonus Payments	-	-	-	-	-	-	-	-	-	-
189	Other Salaries	-	-	-	-	-	-	-	-	-	-
201	Social Security	4,298	4,352	4,750	4,750	4,750	4,750	4,750	4,750	4,842	4,842
204	State Retirement	6,652	6,742	6,957	7,157	7,157	7,157	7,157	7,157	9,408	9,408
206	Life Insurance	36	36	36	36	36	36	36	36	36	36
207	Medical Insurance	8,386	8,618	10,291	10,291	10,291	10,291	10,291	10,291	10,127	10,127
208	Dental Insurance	448	460	508	508	508	508	508	508	390	390
210	Unemployment Compensation	53	49	90	90	90	90	90	90	90	90
211	Local Retirement	-	-	-	-	-	-	-	-	-	-
212	Employer Medicare Liability	1,005	1,018	1,111	1,111	1,111	1,111	1,111	1,111	1,133	1,133
299	Other Fringe Benefits	500	500	500	500	500	500	500	500	500	500
336	Maintenance/repair of Equipment	-	-	-	-	-	-	-	-	-	-
355	Travel	540	796	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
399	Contracted Services	2,960	2,551	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
499	Other Supplies/Materials	506	963	1,000	1,000	1,000	1,000	1,000	1,000	1,500	1,500
524	In-service Staff Dev.	1,245	495	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650
599	Other Charges	28	2,749	-	-	-	-	-	-	-	-
701	Equipment for Administration	-	-	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
	Total Attendance	\$ 100,239	\$ 103,911	\$ 116,509	\$ 118,209	\$ 118,209	\$ 118,209	\$ 118,209	\$ 118,209	\$ 120,758	\$ 120,758
72120	<u>Health Services</u>										
105	Supervisor/Director-CSH	\$ 45,244	\$ 45,696	\$ 46,610	\$ 47,524	\$ 47,524	\$ 47,524	\$ 47,524	\$ 47,524	\$ 47,524	\$ 47,524
131	Medical Personnel	124,304	125,243	119,520	121,520	121,520	121,520	121,520	121,520	123,804	123,804
131	Medical Personnel CSH	-	-	8,882	9,527	9,527	9,527	9,527	9,527	7,951	7,951
188	Bonus Payments	-	-	-	-	-	-	-	-	-	-
188	Bonus Payments-CSH	-	-	-	-	-	-	-	-	-	-
189	Other Salaries-Sick	-	-	-	-	-	-	-	-	-	-
201	Social Security	9,567	9,680	7,960	7,960	7,960	7,960	7,960	7,960	8,169	8,169
201	Social Security CSH	-	-	2,889	2,462	2,462	2,462	2,462	2,462	2,950	2,950
	State Retirement	6,594	6,643	11,556	11,556	11,556	11,556	11,556	11,556	11,900	11,900
204	State Retirement CSH	-	-	4,232	2,486	2,486	2,486	2,486	2,486	2,600	2,600
206	Life Insurance	144	132	108	108	108	108	108	108	108	108
206	Life Insurance CSH	-	-	36	40	40	40	40	40	36	36

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207	Medical Insurance	29,875	27,971	20,108	20,108	21,486
207	Medical Insurance CSH	-	-	11,996	12,394	13,633
208	Dental Insurance	1,807	1,689	1,394	1,414	1,534
208	Dental Insurance CSH	-	-	465	462	508
210	Unemployment	216	191	400	400	400
210	Unemployment CSH	-	-	213	38	108
211	Local Retirement	3,043	3,074	3,354	3,354	3,690
212	Employer Medicare	2,238	2,264	1,862	1,862	1,911
212	Employer Medicare CSH	-	-	677	576	690
355	Travel/CSH	-	-	-	1,200	3,000
399	Other Contracted Svcs. - CSH (Dietician)	-	-	-	-	-
499	Other Supplies/CSH	-	-	-	4,291	1,000
499	Other Supplies & Materials	1,642	7,254	2,500	2,500	2,500
499	Other Supplies & Materials CFG	-	-	-	-	-
524	In-service Staff Dev./CSH	-	-	5,000	-	1,000
524	In-service Staff Dev.	186	822	1,500	1,500	1,500
599	Other Charges	-	-	-	-	-
	Total Health Services	\$ 224,860	\$ 230,659	\$ 251,262	\$ 253,282	\$ 258,002
72130	<u>Other Student Support</u>					
117	Career Ladder Program	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
123	Guidance Personnel	134,925	138,231	131,609	126,609	155,000
127	Extended Career Ladder	-	-	-	-	-
138	Pupil Personnel	-	-	-	-	-
188	Bonus Payments	-	-	-	-	-
201	Social Security	8,015	8,247	8,222	8,222	9,672
204	State Retirement	12,288	12,586	12,041	11,541	16,318
206	Life Insurance	94	85	108	108	108
207	Medical Insurance	22,830	21,399	23,677	24,177	33,000
208	Dental Insurance	1,175	1,089	1,208	1,208	1,300
210	Unemployment Compensation	132	117	250	250	250
212	Employer Medicare Liability	1,875	1,929	1,923	1,923	2,262
299	Other Fringe Benefits	1,300	426	1,560	1,560	1,500
309	Contracts with Gov't Agency	-	-	-	-	126,820
322	Evaluation and Testing	-	-	1,200	1,200	1,200
355	Travel	38	281	250	250	250
399	Other Contracted Services	-	-	-	-	-
499	Other Supplies & Materials	-	-	300	300	500
599	Other Charges	3,758	-	-	-	-
	Total Other Student Support	\$ 187,430	\$ 185,390	\$ 183,348	\$ 178,348	\$ 349,180
72210	<u>Regular Instruction Program</u>					
105	Supervisor/Director	\$ 102,580	\$ 55,000	\$ 80,000	\$ 12,200	\$ 75,000
105	Supervisor/Director - VPK	-	-	-	-	-
105	Supervisor/Director - CSH	-	-	-	-	-
117	Career Ladder Program	1,000	2,800	3,000	3,000	1,000
127	Extended Career Ladder Program	4,000	-	-	-	-

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		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
129	Librarians	158,450	159,966	164,873	168,173	170,065
138	Inst. Computer Personnel	-	-	-	-	-
162	Clerical Personnel - CSH	-	-	-	-	-
188	Bonus Payments	-	-	-	-	-
188	Bonus Payments - CSH	-	-	-	-	-
189	Other Sal. & Wages	-	-	-	64,000	-
195	Substitute Teachers-TAP	235	-	-	-	-
201	Social Security	15,933	13,204	15,369	15,369	15,566
201	Social Security-TAP	-	-	-	-	-
201	Social Security - CSH	-	-	-	-	-
204	State Retirement	23,690	14,551	22,507	22,507	26,261
204	State Retirement - CSH	-	-	-	-	-
206	Life Insurance	139	99	150	150	150
206	Life Insurance CSH	-	-	-	-	-
207	Medical Insurance	93,033	81,890	30,776	30,776	35,000
207	Medical Insurance - CSH	-	-	-	-	-
207	Medical Insurance-Retirees	-	-	62,000	62,500	90,000
208	Dental Insurance	1,804	1,264	1,900	1,900	1,900
208	Dental Insurance - CSH	-	-	-	-	-
210	Unemployment Compensation	212	190	700	700	700
210	Unemployment Compensation - CSH	-	-	-	-	-
210	Unemployment Compensation-TAP	-	-	-	-	-
212	Employer Medicare Liability	3,726	3,088	3,596	3,596	3,640
212	Employer Medicare Liability - CSH	-	-	-	-	-
212	Employer Medicare Liability-TAP	-	-	-	-	-
299	Other Fringe Benefits	2,000	1,980	3,500	3,500	2,000
307	Communication - CSH	-	-	-	-	-
320	Dues and Memberships	-	-	-	-	-
336	Maint/Repair of Equipment	-	-	-	-	-
355	Travel	1,497	24,322	2,500	2,500	2,500
355	Travel - Safe Schools Grant	-	-	-	-	100
355	Travel/SAFE	-	-	-	100	-
355	Travel - CSH	-	-	-	-	-
355	Travel - TAP	-	-	-	-	-
399	Other Contracted Services	3,000	-	-	9,000	-
	Other Contracted Services-SAFES	-	-	-	-	-
	Food Supples CCLE	-	-	-	-	-
	Food Supples CCLE	-	-	-	-	-
432	Library Books/Media	1,665	1,650	9,000	9,000	9,000
499	Other Supplies & Materials	1,405	79	1,000	1,000	1,000
499	Other Supplies & Materials-TAP	-	-	-	-	-
499	Other Supplies & Materials - CSH	-	-	-	-	-
	Other Supplies & Materials - CCLE	-	-	-	-	-
499	Other Supplies & Materials - SAFES	-	-	-	-	-
524	In-service/Staff Development	84,031	59,241	12,500	12,500	12,500
	In-service/Staff Development-CCLE	-	-	-	-	-
	In-service/Staff Development-CCLM	-	-	-	-	-

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		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
524	In-service/Staff Development-SAFES	-	-	-	-	-
524	In-service/Staff Development-TAP	-	-	-	58,920	-
599	Other Charges	-	-	-	-	-
	Adm. Equip. SAFES	-	-	-	-	-
701	Adm. Equip. CSH	-	-	-	-	-
790	Other Equipment	2,500	-	-	-	-
	Total Regular Instruction Program	\$ 500,900	\$ 419,324	\$ 413,371	\$ 481,391	\$ 446,382
72220 Special Education Program						
105	Supervisor/Director	\$ 39,527	\$ 46,778	\$ 47,714	\$ 48,714	\$ 65,000
117	Career Ladder Program	2,000	2,000	2,000	2,000	2,000
124	Psychological Personnel	32,181	32,450	33,879	34,879	56,000
135	Assessment Personnel	60,690	60,690	61,904	63,204	-
162	Clerical Personnel	25,722	25,953	26,472	27,072	35,000
188	Bonus Payments	-	-	-	-	-
189	Other Salaries-Sick	-	-	-	-	-
201	Social Security	9,823	9,965	10,663	10,663	9,796
204	State Retirement	12,805	12,829	15,614	15,614	16,527
206	Life Insurance	104	95	125	125	125
207	Medical Insurance	24,320	21,564	24,130	24,730	27,065
208	Dental Insurance	1,302	1,205	1,353	1,353	1,400
210	Unemployment Compensation	139	138	300	300	300
211	Local Retirement	1,801	1,817	1,900	1,900	1,675
212	Employer Medicare Liability	2,297	2,331	2,494	2,494	2,291
299	Other Fringe Benefits	1,500	1,500	1,500	1,700	1,500
307	Communication	1,348	-	-	-	-
336	Maintenance/repair of Equipment	-	-	400	400	400
355	Travel	44	450	2,500	2,500	2,500
399	Other Contracted Services	-	52,701	54,000	54,000	69,000
499	Other Supplies & Materials	404	400	500	500	500
524	In-service/Staff Development	5,210	5,276	4,000	4,000	4,000
599	Other Charges	-	-	-	-	-
725	Special Ed. Equipment	-	-	22,000	42,000	11,000
	Total Special Education Program	\$ 221,217	\$ 278,142	\$ 313,448	\$ 338,148	\$ 306,079
72230 Vocational Education						
355	Travel	\$ -	\$ -	\$ -	\$ -	\$ -
524	In Service Development	-	-	-	-	-
	Total Vocational Education	\$ -	\$ -	\$ -	\$ -	\$ -
72250 Technology						
105	Director of Technology	\$ -	\$ -	\$ -	\$ 74,693	\$ -
189	Other Salaries and Wages	-	-	-	73,133	-
201	Social Security	-	-	-	9,710	-
204	State Retirement	-	-	-	11,696	-
206	Life Insurance	-	-	-	108	-
207	Medical Insurance	-	-	-	27,940	-

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Account Number	Account Description	2015-2016	2016-2017	2017-2018	2017-2018	2018-2019
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
208	Dental Insurance	-	-	-	1,519	-
210	Unemployment	-	-	-	400	-
212	Employer Medicare	-	-	-	2,107	-
299	Other Fringe Benefits	-	-	-	500	-
307	Communication	-	-	-	1,800	-
336	Main/Repair Tech Equipment	-	-	-	60,000	-
336	Main/Repair Tech Equipment/DPP	-	-	-	8,500	-
355	Travel	-	-	-	1,200	-
355	Travel/Safe Schools	-	-	-	-	-
399	Other Contracted Services/DPP	-	-	-	1,250	-
399	Other Contracted Services	-	-	-	7,000	-
451	Uniforms	-	-	-	600	-
471	Software	-	-	-	49,962	-
499	Other Supplies	-	-	-	15,000	-
499	Other Supplies/Safe Schools	-	-	-	-	-
524	Inservice Staff Dev	-	-	-	1,800	-
722	Equipment/DPP	-	-	-	77,000	-
722	Equipment-Technology	-	-	-	75,000	-
	Total Technology	\$ -	\$ -	\$ -	\$ 500,918	\$ -
72310	Board of Education					
118	Secretary to Board	\$ 1,406	\$ 1,406	\$ 1,434	\$ 1,534	\$ 1,500
189	Other Salaries and Wages	-	-	-	-	-
201	Social Security	87	87	89	99	93
206	Life Insurance	-	-	-	-	-
207	Medical Insurance	-	-	-	-	-
208	Dental Insurance	4	-	-	-	-
210	Unemployment Compensation	1	2	4	4	6
211	Local Retirement	33	82	101	111	90
212	Employer Medicare Liability	20	20	21	31	25
302	Advertising	-	-	-	-	-
305	Audit Services	13,000	14,424	16,000	16,000	16,000
308	Consultants	-	-	-	-	-
320	Dues and Membership	14,976	7,361	8,500	8,500	8,500
321	Engineering Services	-	-	-	-	-
331	Legal Services	14,073	24,947	25,000	25,000	25,000
332	Legal Notice Recording Fees	-	-	-	-	-
349	Printing, Stationery and Forms	-	-	-	-	-
351	Bd. of Ed. Rental Payments	-	-	-	-	-
355	Travel	8,697	76	12,000	12,000	15,000
	Other Contracted Svcs. TSBA Bd. P	-	-	-	-	-
451	Uniforms	-	-	300	300	300
506	Liability Insurance	15,000	15,000	15,000	15,000	15,000
508	Premiums on Surety Bonds	775	465	775	775	775
510	Trustee's Commission	66,473	70,135	60,000	75,000	75,000
513	Worker's Compensation	69,328	73,848	75,000	75,000	85,000
524	In-service Staff Development	6,243	5,910	9,000	9,000	10,000

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		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
533	Criminal Investigation Fees	38	157	300	300	300
534	Refund to Applicants-Investigation Fees	42	108	300	300	300
599	Other Charges	3,384	9,084	7,000	7,000	7,000
701	Admin Equipment	-	-	-	-	-
	Total Board of Education	\$ 213,580	\$ 223,112	\$ 230,824	\$ 245,954	\$ 259,889
72320 Office of the Superintendent						
101	Director of Schools	\$ -	\$ 110,000	\$ 110,000	\$ 114,400	\$ 114,400
117	Career Ladder Program	817	1,000	1,000	1,000	1,000
161	Secretary	51,815	51,815	52,852	53,902	53,888
188	Bonus Payments	-	-	-	-	-
189	Other Salaries-Sick	-	-	-	-	-
201	Social Security	3,213	10,293	10,159	10,759	10,496
204	State Retirement	-	10,486	13,779	13,779	15,304
206	Life Insurance	36	69	72	72	72
207	Medical Insurance	6,789	12,402	14,830	14,830	15,249
208	Dental Insurance	444	884	1,043	1,043	1,002
210	Unemployment Compensation	53	143	300	300	300
211	Local Retirement	3,627	3,627	3,881	3,881	4,000
212	Employer Medicare Liability	751	2,407	2,376	2,576	2,455
299	Other Fringe Benefits	-	-	500	500	500
307	Communication	11,190	10,931	15,000	15,000	15,000
320	Dues and Membership	3,613	5,544	5,000	5,000	5,000
336	Maintenance/Repairs to Equipment	-	-	-	-	-
348	Postal Charges	4,478	198	4,000	4,000	4,000
349	Printing, Stationery and Forms	-	-	-	-	-
355	Travel	2,175	7,281	10,000	10,000	10,000
	Other Fringe Benefits	-	500	-	-	-
399	Other Contracted Services	568	-	-	-	-
435	Office Supplies	973	586	2,000	2,000	2,000
	Periodicals	-	-	-	-	-
524	In-service Staff Development	532	-	-	-	-
599	Other Charges	952	6,061	3,000	3,000	3,000
701	Administration Equipment	-	-	-	-	-
	Total Office of the Superintendent	92,026	234,227	249,792	256,042	\$ 257,666
72410 Office of the Principal						
104	Principals	\$ 213,934	\$ 213,615	\$ 217,888	\$ 217,888	\$ 222,645
104	Principals-TAP Performance	-	-	-	-	-
116	Teachers-TAP	500	-	-	-	-
117	Career Ladder Program	8,917	5,000	5,000	5,000	4,000
127	Extended Career Ladder	-	-	-	-	-
139	Assistant Principal	172,780	173,744	182,818	182,818	192,027
139	Assistant Principal-TAP Performance	-	-	-	-	-
161	Secretaries	102,849	104,623	108,080	110,580	111,365
188	Bonus Payments	-	-	-	-	-
189	Other Salaries-Sick	-	-	-	-	-

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		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
201	Social Security	29,625	29,166	31,855	31,855	32,870
201	Social Security-TAP	-	-	-	-	-
204	State Retirement	38,014	37,208	44,404	44,404	46,755
204	State Retirement-TAP	-	-	-	-	-
206	Life Insurance	324	315	350	350	350
207	Medical Insurance	81,800	81,801	91,000	91,000	90,000
208	Dental Insurance	4,000	4,023	4,450	4,450	4,500
210	Unemployment Compensation-TAP	525	-	-	-	800
210	Unemployment Compensation	-	423	800	800	-
211	Local Retirement	4,935	4,996	5,400	5,400	5,800
212	Employer Medicare Liability	6,928	6,821	7,450	7,450	7,690
212	Employer Medicare Liability-TAP	-	-	-	-	-
299	Other Fringe Benefits	3,000	2,992	3,000	3,000	3,200
307	Communication	46	-	-	-	-
317	Data Processing Services	567	-	-	-	-
320	Dues and Membership	-	-	-	-	-
336	Maintenance/repairs of Equipment	-	-	-	-	-
348	Postal Charges	-	-	-	-	-
355	Travel	1,584	1,559	2,500	2,500	2,500
399	Other Contracted Services	525	-	500	500	500
435	Office Supplies	656	1,315	1,200	1,200	1,200
499	Other Supplies & Materials	-	-	-	-	-
524	In-service/Staff Development	480	840	1,000	1,000	1,200
599	Other Charges	2,014	-	-	-	-
701	Administration Equipment	-	-	-	-	-
	Total Office of the Principal	\$ 674,003	\$ 668,441	\$ 707,695	\$ 710,195	\$ 727,402
72510	<u>Fiscal Services</u>					
119	Accountants/Bookkeepers	\$ 59,765	\$ 59,765	\$ 60,961	\$ 62,161	\$ 62,155
122	Purchasing Personnel	-	-	-	-	-
188	Bonus Payments	-	-	-	-	-
189	Other Salaries	100,235	101,494	104,809	106,909	112,674
189	Other Salaries-Sick	-	-	-	-	-
201	Social Security	9,349	9,385	10,278	10,278	10,840
204	State Retirement	8,368	8,434	11,603	11,603	15,735
206	Life Insurance	108	108	108	108	108
207	Medical Insurance	25,476	26,173	29,327	29,327	31,000
208	Dental Insurance	1,345	1,381	1,519	1,519	1,671
210	Unemployment Compensation	186	144	300	300	300
211	Local Retirement	-	-	-	-	-
212	Employer Medicare Liability	2,186	2,195	2,404	2,404	2,535
299	Other Fringe Benefits	-	-	-	-	-
317	Data Processing Services	-	-	-	-	-
320	Dues and Membership	-	-	-	-	-
336	Maintenance/repair of Equipment	-	-	-	-	-
355	Travel	3,716	2,133	3,250	3,250	3,300
399	Other Contracted Services	12,570	12,309	14,000	14,000	22,345

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411	Data Processing Supplies	344	-	-	-	-
499	Other Materials & Supplies	6,908	10,474	3,000	3,000	3,000
524	In-service/Staff Development	1,745	3,224	5,000	5,000	5,000
599	Other Charges	-	-	-	-	-
701	Administration Equipment	523	1,949	2,000	2,000	2,000
	Total Fiscal Services	\$ 232,824	\$ 239,168	\$ 248,559	\$ 251,859	\$ 272,663
72610	<u>Operation of Plant</u>					
166	Custodial Personnel	\$ 224,868	\$ 219,397	\$ 209,067	\$ 218,067	\$ 268,191
188	Bonus Payments	-	-	-	-	-
189	Other Salaries-Sick	-	-	-	-	-
201	Social Security	13,186	12,926	12,963	14,263	16,628
204	State Retirement	4,822	6,594	14,635	14,635	14,026
206	Life Insurance	252	234	290	290	300
207	Medical Insurance	62,915	53,284	59,000	59,000	55,000
208	Dental Insurance	3,137	3,069	3,450	3,450	3,450
210	Unemployment Compensation	408	355	1,000	1,000	1,100
211	Local Retirement	6,085	4,501	6,000	6,000	6,000
212	Employer Medicare	3,084	3,023	3,032	3,132	3,889
329	Laundry Service/Uniforms	5,653	8,345	11,000	11,000	11,000
336	Maintenance/repair of Equipment	401	-	500	500	500
359	Disposal Fee	20,728	25,136	25,000	25,000	26,000
399	Contracted Services	-	-	-	-	-
410	Custodial Supplies	26,300	31,133	30,000	30,000	35,000
415	Electricity	277,666	317,122	330,000	330,000	335,000
434	Natural Gas	15,714	12,157	30,000	30,000	30,000
451	Uniforms	-	99	2,000	2,000	2,000
454	Water/Sewer	25,692	35,703	35,000	35,000	30,000
499	Other Supplies and Materials	-	-	550	550	550
501	Boiler Insurance	2,500	2,650	3,000	3,000	3,000
502	Building and Contents Insurance	41,680	42,000	42,000	42,000	42,000
599	Other Charges	26,113	17,652	21,500	21,500	21,500
720	Plant Operation Equipment	1,874	9,606	9,000	9,000	9,000
	Total Operation of Plant	\$ 763,078	\$ 804,986	\$ 848,987	\$ 859,387	\$ 914,134
72620	<u>Maintenance of Plant</u>					
167	Maintenance Personnel	\$ 143,666	\$ 144,413	\$ 196,426	\$ 196,426	\$ 196,932
188	Bonus Payments	-	-	-	-	-
189	Other Salaries-Sick	-	-	-	-	-
201	Social Security	8,292	8,185	12,178	12,178	12,210
204	State Retirement	7,458	7,553	13,750	13,750	10,300
206	Life Insurance	131	108	131	131	131
207	Medical Insurance	32,291	30,164	41,000	41,000	41,000
208	Dental Insurance	1,620	1,381	2,100	2,100	2,100
210	Unemployment Compensation	152	144	600	600	700
212	Employer Medicare Liability	1,939	1,914	2,849	2,849	2,856
307	Communication	463	958	1,000	1,000	1,500

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335	Maintenance & Repairs-Non-Recurring	-	-	-	-	-
335	Maintenance & Repairs/Buildings	98,718	146,349	90,000	90,000	95,000
335	Maintenance & Repairs/Buildings HVAC	-	-	55,000	55,000	55,000
336	Maintenance & Repairs/ Equipment	18,629	19,190	18,000	18,000	15,000
336	Maintenance & Repairs/ Equip. SAFES	2,406	2,385	-	-	-
338	Maintenance & Repairs/Vehicles	675	-	4,000	4,000	4,000
355	Travel	375	1,386	1,000	1,000	1,000
399	Other Contracted Services	1,127	4,626	2,000	2,000	10,900
425	Gasoline	376	-	3,000	3,000	3,000
426	Construction Materials	-	-	6,000	6,000	6,000
451	Uniforms	218	734	1,200	1,200	1,200
499	Other Supplies and Materials	2,237	4,981	6,000	6,000	6,000
511	Vehicle Insurance	2,750	2,750	2,750	2,750	2,750
524	In-service Staff Development	200	33	300	300	300
599	Other Charges	1,279	3,738	1,000	1,000	1,000
717	Maintenance Equipment	6,287	3,000	5,000	5,000	5,000
717	SAFES Equipment	-	-	-	-	-
	Total Maintenance of Plant	\$ 331,289	\$ 383,992	\$ 465,284	\$ 465,284	\$ 473,879
72710	<u>Transportation</u>					
105	Supervisor	\$ -	\$ -	\$ -	\$ -	5,000
146	Bus Drivers	6,985	6,546	8,000	8,000	8,100
201	Social Security	304	216	496	496	813
204	State Retirement	256	182	560	560	917
207	Health Insurance	-	-	-	-	-
208	Dental Insurance	-	-	-	-	-
210	Unemployment Compensation	21	18	40	40	40
212	Employer Medicare Liability	101	94	116	116	190
338	Maintenance/repair of Vehicles	5,052	4,170	7,000	7,000	7,000
399	Other Contracted Services	1,127	-	1,000	1,000	1,000
412	Diesel Fuel	1,812	5,997	7,000	7,000	7,500
499	Other Supplies	-	-	-	-	-
511	Vehicle Insurance	11,000	11,000	11,000	11,000	10,000
599	Other Charges	707	3,259	500	500	500
	Total Transportation	\$ 27,365	\$ 31,482	\$ 35,712	\$ 35,712	\$ 36,060
72810	<u>Central and Other</u>					
105	Director of Technology	\$ 71,516	\$ 71,650	\$ 73,193	\$ -	74,672
189	Other Salaries/Wages	85,746	69,433	72,133	-	74,885
189	Other Salaries-Sick	-	-	-	-	-
201	Social Security	9,518	8,395	9,010	-	9,273
204	State Retirement	8,762	10,108	11,696	-	14,551
206	Life Insurance	87	108	108	-	108
207	Medical Insurance	34,400	25,130	27,940	-	25,702
208	Dental Insurance	1,082	1,381	1,519	-	1,523
210	Unemployment	155	145	400	-	400
211	Local Retirement	2,500	-	-	-	-

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212	Employer Medicare	2,226	1,963	2,107	-	2,169
299	Other Fringe Benefits	500	500	500	-	500
307	Communication	943	2,319	1,800	-	6,000
336	Maint/Repair Tech Equipment	110,770	148,462	60,000	-	60,000
336	Maint/Repair Tech Equipment-DPP	-	-	8,500	-	8,500
355	Travel	761	837	1,200	-	2,700
355	Travel-Safe	-	-	300	-	-
399	Other Contracted Services-DPP	6,297	7,437	7,000	-	7,000
399	Other Contracted Services	-	-	1,250	-	4,000
451	Uniforms	72	349	600	-	-
470	Wiring	-	-	-	-	3,000
451	Uniforms	-	-	-	-	600
471	Software	-	-	49,962	-	-
499	Other Supplies/Materials	528	11,495	15,000	-	15,000
499	Other Supplies/Materials-Safe	-	-	7,170	-	700
524	In-service Staff Development	1,078	263	1,800	-	4,200
599	Other Charges	-	-	-	-	-
722	Equipment/DPP	94,567	164,931	75,000	-	77,000
722	Tech Equipment	-	-	77,000	-	75,000
	Total Central and Other	\$ 431,508	\$ 524,906	\$ 505,188	\$ -	\$ 467,483
	Total Support Services Expenditures	\$ 4,000,319	\$ 4,327,740	\$ 4,569,979	\$ 4,694,729	\$ 4,889,577
73100	<u>Food Service</u>					
189	Other Salaries-Sick	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Food Service	\$ -	\$ -	\$ -	\$ -	\$ -
73300	<u>Community Services</u>					
105	Supervisor/Director/LeapsM	\$ -	\$ 9,425	\$ 9,750	\$ 7,700	\$ 7,700
116	Teachers	-	98,443	88,650	64,400	62,500
163	Aides	-	18,324	17,140	19,800	17,800
169	Part-time Personnel-LeapsM	87,856	95,694	-	-	-
169	Part-time Personnel-LeapsW	-	-	-	-	-
169	ESP Temp/Part Time Personnel	-	-	-	-	-
169	ESP Temp/Part Time Personnel	-	-	94,000	97,000	94,000
188	Bonus Payments-ESP	-	-	-	-	-
188	Bonus Payments-FRC	-	-	-	-	-
188	Bonus Payments-FRC2	-	-	-	-	-
189	Other Salaries	110,477	32,463	-	-	-
189	ESP Other Salaries & Wages	-	-	-	-	-
189	FRC Other Salaries & Wages	-	-	43,287	30,913	34,388
189	FRC2 Other Salaries & Wages	-	-	-	-	-
189	LEAPS-LEAPM	-	-	-	-	-
189	LEAPS-LEAPW	-	-	-	-	-
201	ESP Social Security	11,911	15,575	5,828	5,928	5,828
201	FRC Social Security	-	-	2,684	1,814	2,129
201	FRC2 Social Security	-	-	-	-	-

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201	LEAPSM Social Security	-	-	6,857	5,357	5,357
201	LEAPSW Social Security	-	-	-	-	-
204	Retirement/LEAPSM	5,635	9,586	9,998	7,811	7,811
204	Retirement/LEAPSW	-	-	-	-	-
204	ESP -State Retirement	-	-	-	-	-
206	ESP Life Insurance	36	35	20	20	20
206	FRC Life Insurance	-	-	18	25	25
206	FRC2 Life Insurance	-	-	-	-	-
207	Medical Insurance	8,860	8,879	-	-	-
207	ESP Medical Insurance	-	-	5,384	5,284	5,400
207	FRC Medical Insurance	-	-	4,758	4,170	4,300
207	FRC2 Medical Insurance	-	-	-	-	-
208	ESP Dental Insurance	448	460	310	310	310
208	FRC Dental Insurance	-	-	247	215	315
208	FRC2 Dental Insurance	-	-	-	-	-
210	ESP Unemployment Compensation	653	681	500	500	500
210	FRC Unemployment Compensation	-	-	100	56	216
210	FRC2 Unemployment Compensation	-	-	-	-	-
210	LEAPSM Unemployment Compensation	-	-	1,327	136	1,036
210	LEAPSW Unemployment Compensation	-	-	-	-	-
211	Local Retirement	1,840	2,621	-	-	-
211	ESP Local Retirement	-	-	1,405	1,405	1,405
211	FRC Local Retirement	-	-	1,236	1,214	1,214
211	FRC2 Local Retirement	-	-	-	-	-
212	ESP Employer Medicare Liability	2,786	3,642	1,363	1,363	1,363
212	FRC Employer Medicare Liability	-	-	628	448	498
212	FRC2 Employer Medicare Liability	-	-	-	-	-
212	LEAPSM Employer Medicare Liability	-	-	1,603	1,253	1,253
212	LEAPSW Employer Medicare Liability	-	-	-	-	-
299	Fringe Benefits	-	-	-	-	216
307	ESP Communications	4	-	-	-	-
307	FRC Communications	-	-	-	-	-
307	FRC2 Communications	-	-	-	-	-
336	ESP Maintenance of Equipment	-	-	-	-	-
355	ESP Travel	2,784	1,123	250	250	250
355	FRC Travel	-	-	-	1,200	1,200
355	FRC2 Travel	-	-	-	-	-
355	LEAPSM Travel	-	-	2,014	100	100
355	LEAPSW Travel	-	-	-	-	-
399	ESP Other Contracted Services	-	-	-	-	-
422	Food Supplies	9,487	1,218	750	750	2,750
422	ESP Food Supplies	-	-	-	-	-
429	Instructional Supplies/LEAPSM	30,528	2,729	11,410	570	3,570
429	Instructional Supplies/LEAPSW	-	-	-	-	-
499	Other Supplies	-	-	-	-	-
499	ESP Other Supplies/Materials	-	28,784	4,000	4,000	5,000
499	FRC Other Supplies/Materials	-	-	6,265	18,793	14,347

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499	FRC2 Other Supplies/Materials	-	-	4,500	3,749	4,500
499	WCAR Other Supplies/Materials	-	-	-	-	-
499	Care Other Supplies/Materials	-	-	-	750	-
499	CFG Other Supplies/Materials	-	-	-	2,500	-
524	ESP In-service	300	851	-	-	-
524	FRC1 Inservice	-	-	500	375	375
524	FRC2 Inservice	-	-	-	-	-
524	LEAPSM Inservice	-	-	-	250	250
524	LEAPSW Inservice	-	-	-	-	-
599	Other Charges	2,861	2,483	-	3,000	-
599	ESP Other Charges	-	-	3,000	-	3,174
790	ESP Other Equipment	-	-	-	-	-
790	FRC Other Equipment	-	-	-	-	-
Total Community Services		\$ 276,466	\$ 333,016	\$ 329,782	\$ 293,409	\$ 291,100

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73400	Early Childhood Education					
116	Teachers	\$ 139,100	\$ 141,794	\$ 143,868	\$ 151,900	\$ 153,418
116	Teachers-CSES	-	-	-	-	-
116	Teachers-WES 1	-	-	-	-	-
116	Teachers-WES 2	-	-	-	-	-
163	Ed. Assistants	49,265	51,331	52,430	53,500	54,465
163	Ed. Assistants-CSES	-	-	-	-	-
163	Ed. Assistants-WES 1	-	-	-	-	-
163	Ed. Assistants-WES 2	-	-	-	-	-
188	Bonus Payments	-	-	-	-	-
188	Bonus Payments	-	-	-	-	-
188	Bonus Payments	-	-	-	-	-
201	Soc. Security	10,729	11,083	12,171	12,444	12,889
201	Soc. Security-CSES	-	-	-	-	-
201	Soc. Security-WES 1	-	-	-	-	-
201	Soc. Security-WES 2	-	-	-	-	-
204	State Retirement	15,056	15,252	16,734	17,078	19,860
204	State Retirement-CSES	-	-	-	-	-
204	State Retirement-WES 1	-	-	-	-	-
204	State Retirement-WES 2	-	-	-	-	-
206	Life Insurance	216	199	216	240	216
206	Life Insurance-CSES	-	-	-	-	-
206	Life Insurance-WES 1	-	-	-	-	-
206	Life Insurance-WES 2	-	-	-	-	-
207	Medical Ins.	36,165	33,088	36,398	38,000	38,800
207	Medical Ins.-CSES	-	-	-	-	-
207	Medical Ins.-WES 1	-	-	-	-	-
207	Medical Ins.-WES 2	-	-	-	-	-
208	Dental Ins	2,259	2,111	2,322	2,400	2,502
208	Dental Ins.-CSES	-	-	-	-	-
208	Dental Ins.-WES 1	-	-	-	-	-
208	Dental Ins. WES 2	-	-	-	-	-
210	Unemp. Comp	311	292	486	520	400
210	Unemp. Comp.-CSES	-	-	-	-	-
210	Unemp. Comp.-WES 1	-	-	-	-	-
210	Unemp. Comp. WES 2	-	-	-	-	-
211	Local Retirement	-	-	-	-	-
211	Local Retirement-CSES	-	-	-	-	-
211	Local Retirement-WES 1	-	-	-	-	-
211	Local Retirement-WES2	-	-	-	-	-
212	Employer Medicare	2,509	2,592	2,847	2,910	3,014
212	Employer Medicare-CSES	-	-	-	-	-
212	Employer Medicare-WES 1	-	-	-	-	-
212	Employer Medicare-WES 2	-	-	-	-	-
299	Other Fringe Benefits	1,500	1,500	1,500	1,650	1,500
299	Other Fringe Benefits-CSES	-	-	-	-	-

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299	Other Fringe Benefits-WES 1	-	-	-	-	-
299	Other Fringe Benefits-WES 2	-	-	-	-	-
355	Travel	418	-	-	-	-
355	Travel-CSES	-	-	-	-	-
355	Travel-WES 1	-	-	-	-	-
355	Travel-WES 2	-	-	-	-	-
429	Instructional Supplies	12,664	16,584	6,484	10	-
429	Instructional Supplies-CSES	-	-	-	-	-
429	Instructional Supplies-WES 1	-	-	-	-	-
429	Instructional Supplies-WES 2	-	-	-	-	-
599	Other Charges	1,463	1,630	2,000	1,654	-
722	Regular Inst. Equipment	-	-	-	-	-
	Total Early Childhood Education	\$ 271,655	\$ 277,456	\$ 277,456	\$ 282,306	\$ 287,064
76100	Regular Capital Outlay					
304	Architects	\$ -	\$ -	\$ -	\$ -	\$ -
308	Consultants	64,144	-	-	-	-
707	Building Improvements	-	141,000	-	392,500	18,564
	Total Regular Capital Outlay	\$ 64,144	\$ 141,000	\$ -	\$ 392,500	\$ 18,564
	Total Expenditures	\$ 12,604,128	\$ 13,565,447	\$ 13,825,865	\$ 14,531,822	\$ 14,143,513
	Total Expenditures and Other Uses	\$ 12,604,128	\$ 13,565,447	\$ 13,825,865	\$ 14,531,822	\$ 14,143,513
	Revenues and Other Sources Over (Under)					
	Expenditures and Other Uses	\$ 954,288	\$ 1,379,682	\$ -	\$ -	\$ -
	Estimated Beginning Fund Equity July 1	2,030,856	2,682,029	4,061,711	4,061,711	4,061,711
	Prior Period Adjustment					
	Audit Adjustment (to Federal)	(200,000)				
	Audit Adjustment (Lease pmts)	106,695				
	Audit Adjustment (PO's)	(209,810)				
*	Estimated Ending Fund Equity June 30	\$ 2,682,029	\$ 4,061,711	\$ 4,061,711	\$ 4,061,711	\$ 4,061,711

* NOTE: Uncompensated leave balances in the amount of \$479,381.91 were held in reserve by Manchester City Schools on 6/30/17, and as a result, our beginning fund balance on 7/1/17 is \$479,381.91 less than the 6/30/11 audited fund balance.

Our current fund balance

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2019

Schedule H-2

City of Manchester, Tennessee
Central Cafeteria Fund
Statement of Proposed Operations
July 1, 2018 To June 30, 2019

Account Number	Account Description	2015-2016		2016-2017		2017-2018		2017-2018		2018-2019	
		Audited		Audited		Original Budget		Estimated Budget		Approved Budget	
<u>Revenues and Other Sources</u>											
<u>Charges for Current Services</u>											
43521	Lunch Payments - Children	\$ 115,647	\$	104,537	\$	100,000	\$	100,000	\$	121,589	
43522	Lunch Payments - Adults	18,006		19,599		17,900		17,900		22,000	
43523	Income from Breakfast	15,434		15,394		14,000		14,000		18,892	
43524	Special Milk Sales	-		-		-		-		-	
43525	Ala Carte Sales	44,673		48,111		57,270		57,270		56,000	
	Total Charges for Current Services	<u>\$ 193,760</u>	<u>\$</u>	<u>187,641</u>	<u>\$</u>	<u>189,170</u>	<u>\$</u>	<u>189,170</u>	<u>\$</u>	<u>218,481</u>	
<u>Other Local Revenues</u>											
44110	Interest Earned	\$ 131	\$	296	\$	200	\$	200	\$	300	
44170	Misc. Refunds	-		-		800		800		250	
44570	Contributions and Gifts	-		-		-		-		-	
	Total Other Local Revenues	<u>\$ 131</u>	<u>\$</u>	<u>296</u>	<u>\$</u>	<u>1,000</u>	<u>\$</u>	<u>1,000</u>	<u>\$</u>	<u>550</u>	
<u>State of Tennessee</u>											
46520	School Food - State Matching	\$ 7,032	\$	-	\$	7,190	\$	7,190	\$	7,147	
	Total State of Tennessee	<u>\$ 7,032</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>7,190</u>	<u>\$</u>	<u>7,190</u>	<u>\$</u>	<u>7,147</u>	
<u>Federal Government</u>											
47111	Lunch - USDA	\$ 402,421	\$	408,448	\$	382,765	\$	382,765	\$	445,499	
47113	Breakfast - USDA	39,999		136,482		108,000		108,000		146,005	
47114	USDA Fruit & Vegetable Grant	133,326		16,880		-		52,048		-	
47115	Food Svc. Commodities	8,176		56,671		60,980		60,980		56,925	
47590	Other Federal thru State	-		8,101		-		-		-	
	Total Federal Government	<u>\$ 583,922</u>	<u>\$</u>	<u>626,582</u>	<u>\$</u>	<u>551,745</u>	<u>\$</u>	<u>603,793</u>	<u>\$</u>	<u>648,429</u>	
<u>Other Sources</u>											
49700	Insurance Recovery	\$ -	\$	-	\$	-	\$	-	\$	-	
	Total Other Sources	<u>\$ -</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>	
	Total Revenues and Other Sources	<u>\$ 784,845</u>	<u>\$</u>	<u>814,519</u>	<u>\$</u>	<u>749,105</u>	<u>\$</u>	<u>801,153</u>	<u>\$</u>	<u>874,607</u>	
	Total Available Funds	<u>\$ 784,845</u>	<u>\$</u>	<u>814,519</u>	<u>\$</u>	<u>749,105</u>	<u>\$</u>	<u>801,153</u>	<u>\$</u>	<u>874,607</u>	

City of Manchester, Tennessee
Annual Budget
For the Fiscal Year Ending June 30, 2019

Schedule H-2

City of Manchester, Tennessee
Central Cafeteria Fund
Statement of Proposed Operations
July 1, 2018 To June 30, 2019

Account Number	Account Description	2015-2016	2016-2017	2017-2018	2017-2018	2018-2019
		Audited	Audited	Original Budget	Estimated Budget	Approved Budget
<u>Expenditures</u>						
73100	<u>Food Service</u>					
105	Supervisor	\$ -	\$ -	\$ -	\$ -	35,000
162	Clerical Personnel	5,867	-	-	-	-
165	Cafeteria Personnel	225,071	191,674	204,788	210,527	208,000
189	Other Salaries and Wages	1,406	-	-	-	-
201	Social Security	14,636	11,662	12,698	12,882	18,178
204	State Retirement	5,576	3,911	4,908	4,932	7,330
206	Life Insurance	301	206	216	217	500
207	Medical Insurance	65,320	64,786	73,546	75,020	93,600
208	Dental Insurance	3,782	2,801	2,994	3,006	3,800
210	Unemployment Compensation	708	643	915	926	1,105
211	Local Retirement	6,305	4,016	4,090	4,090	5,820
212	Employer Medicare	3,423	2,728	2,970	3,013	3,625
307	Communication	134	223	-	-	-
308	Consultants	-	-	-	-	-
320	Dues/Memberships	319	318	500	500	550
336	Maintenance/Repair of Equip.	1,610	4,259	6,000	6,000	20,000
354	Transportation - Other than Students	-	-	-	-	-
355	Travel	2,898	3,673	5,000	5,000	5,500
399	Contracted Services	2,513	7,569	10,000	10,000	13,174
421	Food Preparation Supplies	1,057	-	7,500	7,500	8,000
422	Food Supplies	373,483	322,102	320,000	361,346	340,000
435	Office Supplies	779	416	1,500	1,500	1,500
451	Uniforms	156	-	500	500	4,000
469	Commodities	-	56,671	60,980	60,980	56,925
499	Other Supplies/Materials	2,854	1,550	5,000	5,000	10,000
524	In-service/Staff Development	363	238	2,500	2,500	3,000
599	Other Charges	5,914	4,552	7,500	7,500	15,000
710	Food Service Equipment	84	9,644	15,000	18,214	20,000
	Total Food Service	\$ 724,559	\$ 693,642	\$ 749,105	\$ 801,153	\$ 874,607
	Total Expenditures	\$ 724,559	\$ 693,642	\$ 749,105	\$ 801,153	\$ 874,607
Revenues and Other Sources Over (Under)						
	Expenditures and Other Uses	\$ 60,286	\$ 120,877	\$ -	\$ -	\$ -
	Estimated Beginning Fund Equity July 1	194,439	254,725	375,602	375,602	375,602
	Estimated Ending Fund Equity June 30	\$ 254,725	\$ 375,602	\$ 375,602	\$ 375,602	\$ 375,602

Restricted for Operation of Non-Inst Ser

Unassigned